

BOARD OF SUPERVISORS MEETING

Meeting Notice

Tama County Board of Supervisors

Mon., May 4, 2026

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

[Click here to join meeting](#)

Agenda Schedule

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

8:30AM

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.

Discuss/Approve 4/27/26 regular minutes

Engineer-road projects report

Discussion/possible action on Utility Permit for Iowa Department of Transportation

Discussion/possible action on amendment to Engineer's DOT budget

Discussion/possible action on IDOT Preconstruction Agreement

Discussion/possible action on Secondary Roads 10 hour 4-Day work weeks

Discussion/possible action on FY25 Cost Allocation Plan

Discussion/possible action on 28E Agreement with Central Iowa Juvenile Detention Center

Discussion/possible action regarding Public Health & Home Health Care Budget

Discussion/approve claims

New Business:

Discussion/possible action: Supervisor reports

Public comments

Adjourn

9:30 AM

Budget Work Session

Board of Supervisors Minutes
April 27, 2026

The Tama County Board of Supervisors met at 8:30 a.m. April 27, 2026. Present: 1st District Supervisor, Curt Hilmer; 2nd District Supervisor, David Turner; 3rd District Supervisor, Heather Knebel and 5th District Supervisor, Curt Kupka. Also, Tama County Auditor, Karen Rohrs, and members of the public. 4th District Supervisor, Mark Doland, joined by phone.

The Pledge of Allegiance was recited.

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

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

Motion by Hilmer, seconded by Turner to approve the minutes of the April 20th regular meeting and April 24th special meeting. Discussion: None. All voted aye. Motion carried.

Supervisor Kupka gave a roads project report.

Interim engineer, Nick Amelon, submitted a purchase agreement and easement documents to the Board for purchasing additional right of way from Melody J Davis Revocable Trust on I Avenue for project no. BROS-C086(120)—8J-86 and for the board vice-chairwoman to sign. Motion by Kupka, seconded by Hilmer to approve the board vice-chairwoman to sign the purchase agreement and easement documents. Discussion: None. All voted aye. Motion carried.

Jake Buchanan, Tama County Economic Development Director, discussed the Iowa Scenic Byway and potential funding from Tama County. During the discussion, Turner stated he would like to review a formal contract before committing funds to any projects. Buchanan stated he will follow up with the Iowa Valley Scenic Byway to inform them that a contract will be required prior to any funding consideration. No action was taken.

Motion by Hilmer, seconded by Turner to approve the Veteran Affairs Quarterly Report. Discussion: None. All voted aye. Motion carried.

Motion by Hilmer, seconded by Kupka to approve the annual liquor license renewal for Fox Ridge Winery. Discussion: None. All voted aye. Motion carried.

Motion by Hilmer, seconded by Kupka to approve a temporary liquor license for Traveling Tapster, LLC for Sip & Shop events to be held at Tama Co. Market on May 7th & 9th. Discussion: None. All voted aye. Motion carried.

Motion by Kupka, seconded by Turner to approve a temporary liquor license for Lucky Wife Wine Slushies for an event to be held at Tama Co. Market on May 10th. Discussion: None. All voted aye. Motion carried.

Julie Scadden from the Tama County EMS Association submitted a 28E Agreement between Tama County and Non-Tama County EMS services for the Board to review and take action on. Motion by Turner, seconded by Hilmer to approve the 28E Agreement between Tama County and Non-Tama County EMS services and authorize the vice-chairwoman to sign the agreement. Discussion: It was discussed if LeGrand is included in this agreement. All voted aye. Motion carried.

The Board held discussion regarding the Tama County Public Health and Home Care budget from last week's meeting. It was discussed that as good stewards of the taxpayer's money, the Board should explore other more cost-effective options for home health services in Tama County. Turner stated he has researched services offered by Greenbelt Home Care, <https://greenbelthomecare.com>. Turner is scheduled to meet with a representative from Greenbelt Home Care later this afternoon to gather more information about their services and will report back to the Board at next week's meeting. No action was taken.

Motion by Turner, seconded by Hilmer to approve the claims for payment as presented in the amount of \$945,534.17. Discussion: The higher amount is due to the bond payments being made. All voted aye. Motion carried.

New Business: Supervisor Turner stated he had attended the Central Iowa Juvenile Detention meeting and that we currently do not have any juveniles being housed there. Supervisor Knebel stated she will be attending the DCAT meeting today and will report back next week. It was discussed that the NinjaOne IT program is being tested. Once all PCs are enrolled, a ticket system will be able to be rolled out.

Brent Heeren, Tama County Attorney, presented a 28E Agreement between Tama County and Benton County. This agreement is for court collections that Benton County collects for Tama County. Motion by Turner, seconded by Hilmer to approve the 28E Agreement and authorize the vice-chairwoman to sign the agreement. Discussion: None. All voted aye. Motion carried.

Heeren and his assistant attorney, Geneva Williams, also presented the Board with a 250th Anniversary Flag they had received from The Iowa State Bar Association and Iowa State Bar Foundation honoring the rule of law. The flag stands as a symbol of our shared history and an enduring reminder of the constitutional principles that unite and sustain our nation.

Public Comments: Public comments were heard from Karen Murty, Missy Axler, and Richard Arp. Public comment time closed at 9:43 am.

Motion by Kupka, seconded by Turner to adjourn the meeting. All voted aye. Motion carried. Vice-Chairwoman Knebel adjourned the meeting at 9:43 am.

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

TAMA COUNTY UTILITY PERMIT APPLICATION

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

Applicant Name: Iowa Department of Transportation

Street Address: 800 Lincoln Way

City, State & Zip Code: Ames, Iowa 50010

Telephone Number: 1-515-239-1348 Office, 1-515-554-9279 Cell

Contact Person: Pierce Coady, Project Manager

1. Location Plan. An applicant shall file a completed location plan as an attachment to this Utility Permit Application. The location plan shall set forth the location of the proposed line on the secondary road system and include a description of the proposed installation.

2. Written or Verbal Notice. At least two working days prior to the proposed installation, an applicant shall file with the County Engineer a notice stating the time, date, location and nature of the proposed installation.

3. Inspection. The County Engineer shall provide a full-time inspector during all permitted work done by a third party contractor. The inspector shall have the right, during reasonable hours and after showing proper identification, to enter any installation site in the discharge of the inspector's official duties, and to make any inspection or test that is reasonably necessary to protect the public health, safety and welfare. The cost of providing this inspection service shall be paid by the permit holder upon submission by Tama County of a bill for such services. All requirements listed in section 4 (Requirements), below, shall be met (less written exemptions) regardless of whom actually performs the work.

4. Requirements. The installation inspector shall assure that the following requirements have been met:

- A) Construction signing shall comply with the Manual on Uniform Traffic Control Devices.
- B) Depth - The minimum depth of cover shall be as follows:

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

If the utility is installed in the road ditch and if the ditch has silted in above the original flow-line, add the depth of silting to the "minimum depth" to obtain the required depth in a particular location.

TAMA COUNTY UTILITY PERMIT APPLICATION

- C) The applicant shall use reference markers in the right of way ("R.O.W") boundary to locate line and changes in alignment as required by the County Engineer. A permanent warning tape shall be placed one (1) foot above all underground utility lines.
 - D) All tile line locations shall be marked with references located in the R.O.W. line.
 - E) No underground utility lines shall cross over a crossroad drainage structure.
 - F) Residents along the utility route shall have uninterrupted access to the public roads. An all-weather access shall be maintained for residents adjacent to the project.
 - G) A joint assessment of the road surfacing shall be made by the applicant and the County Engineer both before and after construction. After construction, granular surfacing shall be added to the road by the applicant to restore the road to its original condition. After surfacing has been applied, the road surface shall be reviewed by the County Engineer (after the road has been saturated), to determine if additional surfacing on the roadway by the applicant is necessary.
 - H) All damaged areas within the R.O.W. shall be repaired and restored to at least its former condition by the applicant or the cost of any repair work caused to be performed by the County will be assessed against the applicant.
 - I) Areas disturbed during construction which present an erosion problem shall be solved by the applicant in a manner approved by the County Engineer.
 - J) All trenches, excavations, and utilities that are knifed shall be properly tamped.
 - K) All utilities shall be located between the bottom of the back-slope and the bottom of the fore-slope, unless otherwise approved in writing by the County Engineer prior to installation.
 - L) Road crossings shall be bored. The minimum depth below the road surface shall match the minimum depth of cover for the respective utility. All entrances with culverts shall either be bored or, the utility shall be placed at least 24" below the bottom elevation of the culvert.
5. Non-Conforming Work. The County Engineer may halt the installation at any time if the applicant's work does not meet the requirements set forth in this Utility Permit.
6. Emergency Work. In emergency situations, work may be initiated by an applicant without first obtaining a Utility Permit. However, a Utility Permit must be obtained within fourteen (14) days of initiation of the work. All emergency work shall be done in conformity with the provisions of this ordinance and shall be inspected for full compliance.

TAMA COUNTY UTILITY PERMIT APPLICATION

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

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

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

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

DATE April 23, 2026

Iowa Department of Transportation

NAME OF COMPANY


AUTHORIZED SIGNATURE/ POSITION

RECOMMENDED FOR APPROVAL:

DATE 4/30/26


TAMA COUNTY ENGINEER

APPROVAL:

DATE _____

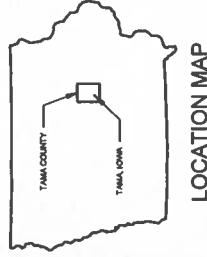
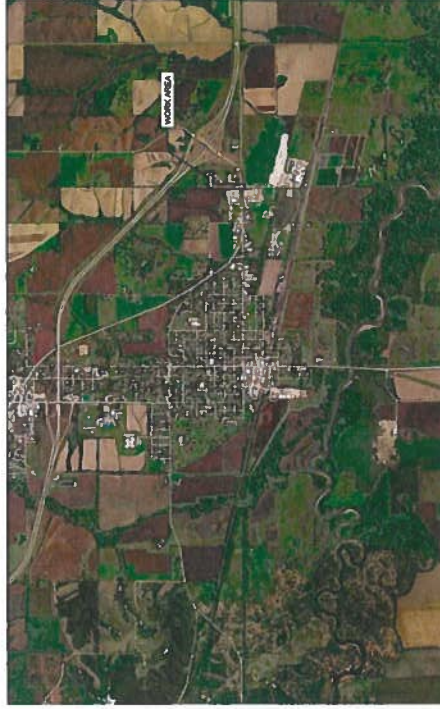
CHAIRPERSON,
TAMA COUNTY BOARD OF SUPERVISORS

IOWA DOT MAINTENANCE FACILITY WATER LINE CONSTRUCTION TAMA, IOWA

VICINITY MAP

DRAWING INDEX		
SHEET NO.	SHEET TITLE	REV. NO.
D-01	COVER SHEET	A
C-01	WATER PLAN AND PROFILE SHEET 1	A
C-02	WATER PLAN AND PROFILE SHEET 2	A
C-03	WATER PLAN AND PROFILE SHEET 3	A
C-04	WATER PLAN AND PROFILE SHEET 4	A

NORTH
↑



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1-800-292-8989
www.iowacall.com

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ANGELA TOMBERO
PROJECT MANAGER
MOODY-ITE
10/15/2014

NOTES

ESTIMATED PROJECT QUANTITIES		
ITEM NO.	DESCRIPTION	UNIT QUANTITY
1	CONSTRUCTION SURVEY	LS 1
2	WATER MAIN, TRENCHED, DP CLASS 52, 6"	LF 1000
3	WATER MAIN, TRENCHLESS, DP CLASS 52, 6"	LF 300
4	WATER SERVICE PIPE, HOPE DR 11, 4"	LF 792
5	WATER SERVICE PIPE, HOPE DR 11, 6"	LF 173
6	VALVE, GATE, 4"	EA 2
7	VALVE, GATE, 6" OWNER SUPPLIED	EA 4
8	FIRE HYDRANT ASSEMBLY, OWNER SUPPLIED	EA 3
9	WATER METER, 4", OWNER SUPPLIED	EA 2

ESTIMATE REFERENCE INFORMATION	
ITEM NO.	DESCRIPTION
1	CONSTRUCTION SURVEY CONTRACTOR SHALL SURVEY AND MAKE ALL NECESSARY FIELD MEASUREMENTS OF EXISTING STRUCTURES, PAVEMENT LIMITS, PAVEMENT ELEVATIONS, AND ALL OTHER MEASUREMENTS REQUIRED TO COMPLETE THE PROJECT IN ACCORDANCE WITH THE DRAWINGS. THIS BID ITEM SHALL INCLUDE ALL NECESSARY FIELD MEASUREMENTS, RECORDING, AND REPORTING OF ALL MEASUREMENTS, AS WELL AS LOCATION OF EXISTING UTILITIES ENCOUNTERED DURING CONSTRUCTION.
2	WATER MAIN, TRENCHED, DP CLASS 52, 6" THIS BID ITEM INCLUDES TRENCH EXCAVATION, DEWATERING, FURNISHING AND INSTALLING PIPE AND FITTINGS, TRENCHING, PLACING, AND COMPACTING BEDDING AND BACKFILL MATERIAL, TRACER SYSTEM, TESTING, DISINFECTION, AND POLYETHYLENE WRAP FOR PIPE AND FITTINGS.
3	WATER MAIN, TRENCHLESS, DP CLASS 52, 6" THIS BID ITEM INCLUDES TRENCH EXCAVATION, DEWATERING, FURNISHING AND INSTALLING PIPE AND FITTINGS, TRENCHING, PLACING, AND COMPACTING BEDDING AND BACKFILL MATERIAL, TRACER SYSTEM, TESTING, DISINFECTION, AND POLYETHYLENE WRAP FOR PIPE AND FITTINGS.
4	WATER SERVICE PIPE, HOPE DR 11, 4" THIS BID ITEM INCLUDES TRENCH EXCAVATION, DEWATERING, FURNISHING BEDDING MATERIAL, PERFORMANCE TUBING JOINTING, PLACING BEDDING AND BACKFILL, TRACER WIRE SYSTEM, TESTING, AND DISINFECTION.
5	WATER SERVICE PIPE, HOPE DR 11, 6" THIS BID ITEM INCLUDES TRENCH EXCAVATION, DEWATERING, FURNISHING BEDDING MATERIAL, PERFORMANCE TUBING JOINTING, PLACING BEDDING AND BACKFILL, TRACER WIRE SYSTEM, TESTING, AND DISINFECTION.
6	VALVE, GATE, 4" THIS ITEM INCLUDES ALL COMPONENTS ATTACHED TO THE VALVE OR REQUIRED FOR ITS COMPLETE INSTALLATION, INCLUDING ABOVE GROUND OPERATION, SQUARE VALVE OPERATION IN-THE BOX, AND COVER, VALVE BOX EXTENSION, AND VALVE STEM EXTENSION. THIS BID ITEM IS FOR VALVE TO LOCATE EACH 4" SERVICE LINE.
7	VALVE, GATE, 6" OWNER SUPPLIED THIS ITEM COVERS THE INSTALLATION OF CITY OF TAMPA PROVIDED SHUT OFF VALVE.
8	FIRE HYDRANT ASSEMBLY, OWNER SUPPLIED THIS ITEM COVERS THE INSTALLATION OF CITY OF TAMPA PROVIDED FIRE HYDRANT ASSEMBLY INCLUDING ALL COMPONENTS ATTACHED TO THE VALVE OR REQUIRED FOR ITS COMPLETE INSTALLATION, INCLUDING ABOVE GROUND OPERATION, SQUARE VALVE OPERATION IN-THE BOX, AND COVER, VALVE BOX EXTENSION, AND VALVE STEM EXTENSION. THIS BID ITEM IS FOR VALVE TO LOCATE EACH 4" SERVICE LINE.
9	WATER METER, 4", OWNER SUPPLIED THIS ITEM COVERS THE INSTALLATION OF CITY OF TAMPA PROVIDED WATER SERVICE METERS.
10	
11	
12	
13	
14	
15	
16	
17	



NO. REVISIONS DATE

Stanley Consultants Inc.
235 West Avenue, Suite 200, Tampa, FL 33609
www.stanleyconsultants.com

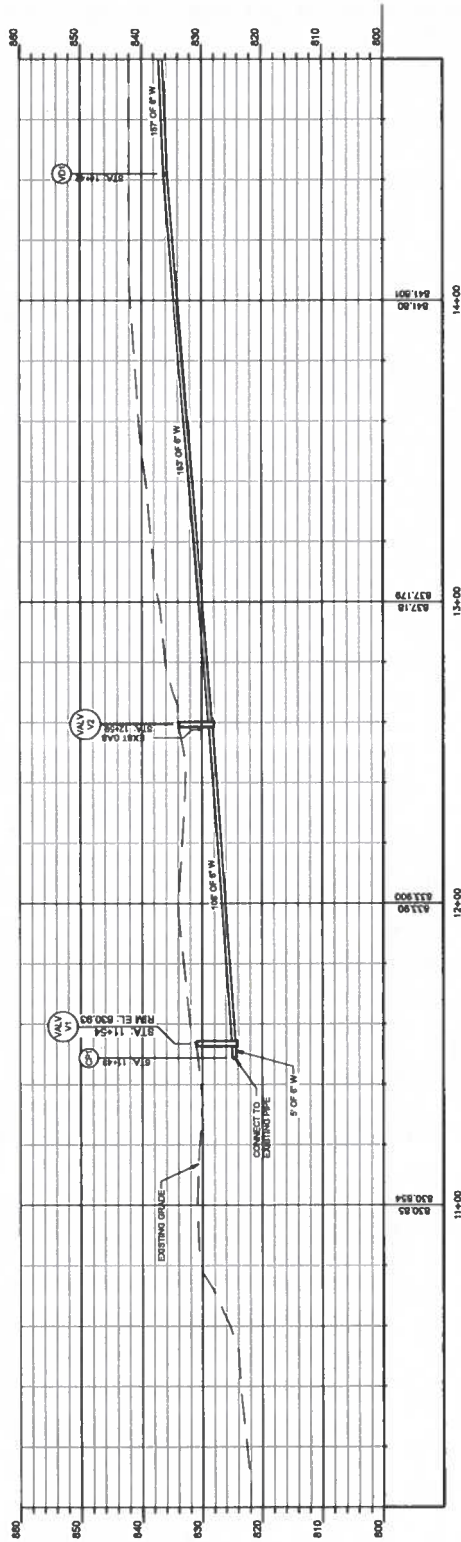
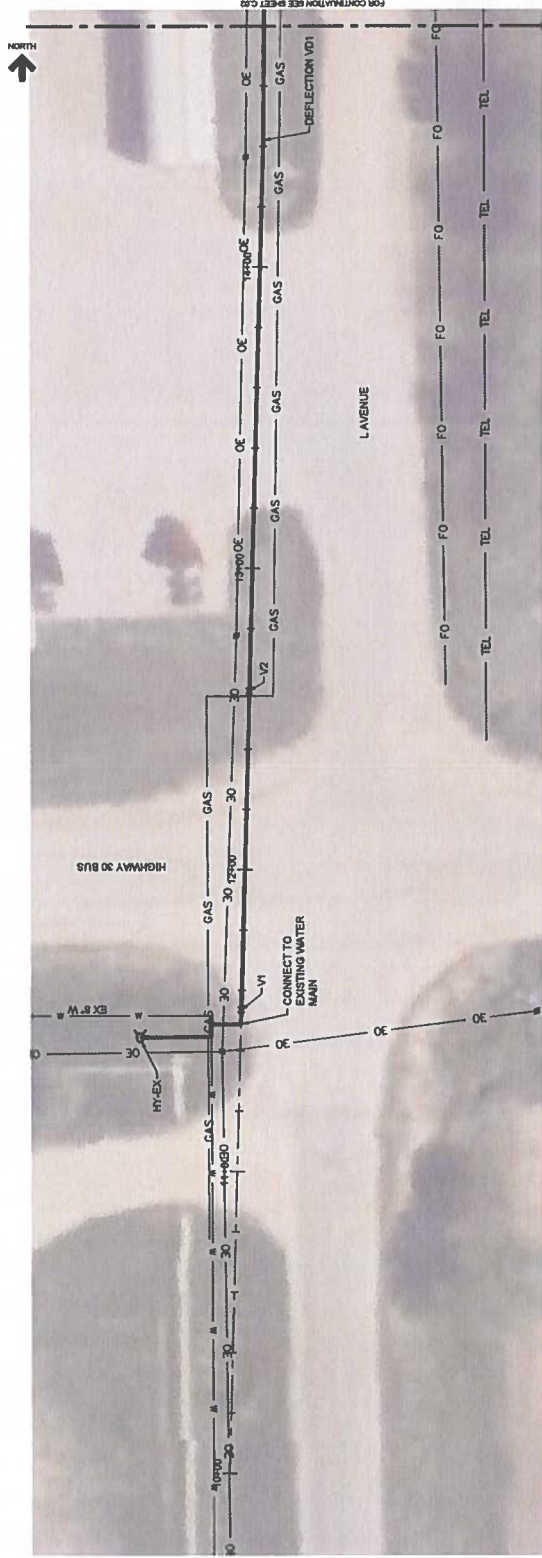
LOWMOUNT MAINTENANCE FACILITY
WATER LINE CONSTRUCTION
8771 L. HOWIE, TAMPA, FL 33628

GENERAL INFORMATION

DESIGNED BY	STANLEY CONSULTANTS
CHECKED BY	ERIK SCHULTZ
APPROVED BY	
DATE	02.02.2020

SCALE: 1" = 32'	REV. A
NO. 3981510	G.02

NOTES



NO.	REVISIONS	DATE	BY	CHKD	APPD	DATE



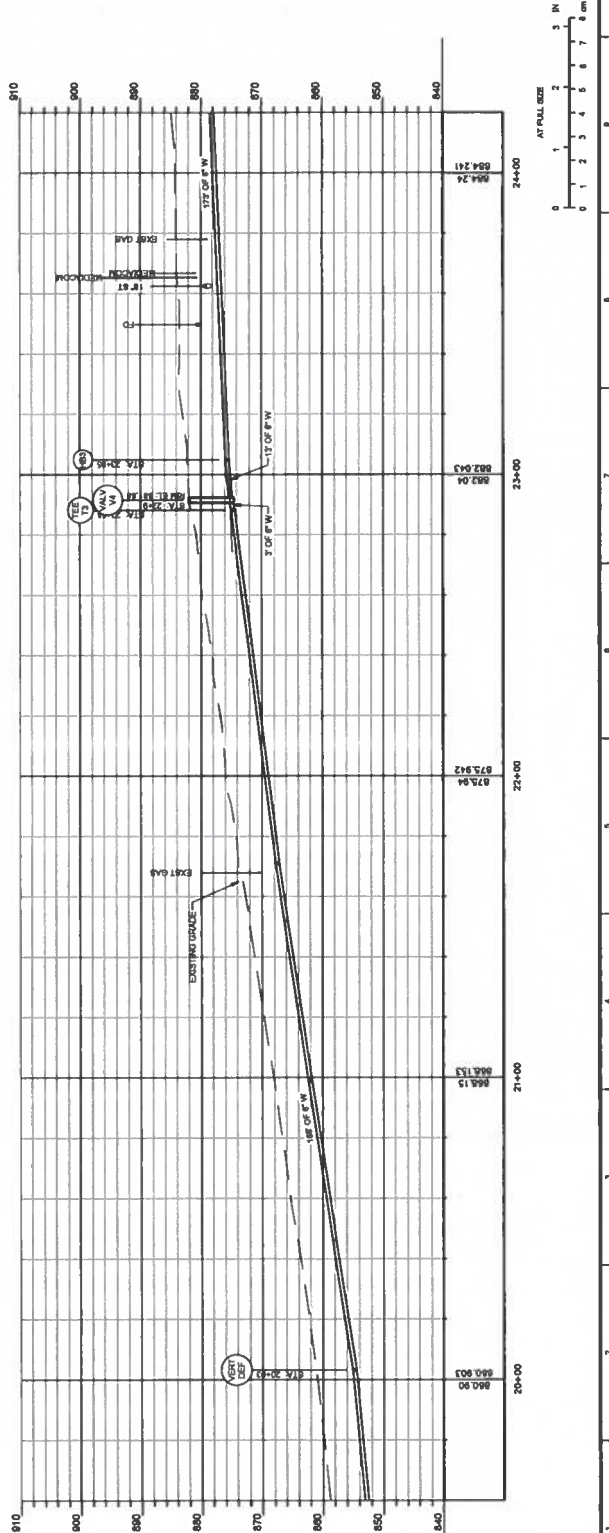
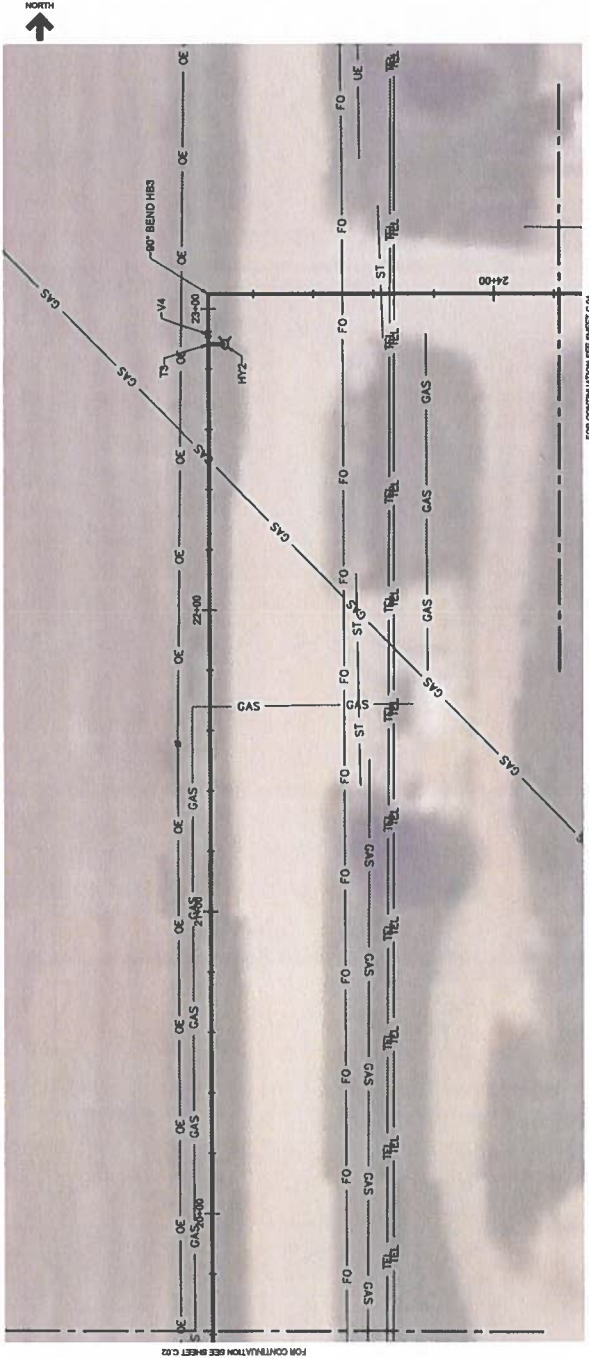
Stanley Consultants Inc.
 225 West Avenue, Birmingham, Texas 77711
 409.422.2222

FORWARD MAINTENANCE FACILITY
 WATER LINE CONSTRUCTION
 22711 AVENUE, TAMA, TEXAS 75788

WATER LINE PLAN & PROFILE
SHEET 1

DESIGNED: A. B. BROWN	SCALE: 1" = 20'	REV.
DRAWN: G. B. BROWN	NO. 31813.10	
CHECKED: E. B. BROWN		
APPROVED:		
DATE: 02.20.08		C.01
		A

NOTES



NO.	REVISIONS	DATE

Stanley Consultants Inc.
225 West Avenue, Alexandria, Iowa 52701
www.stanleyconsultants.com

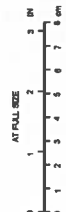
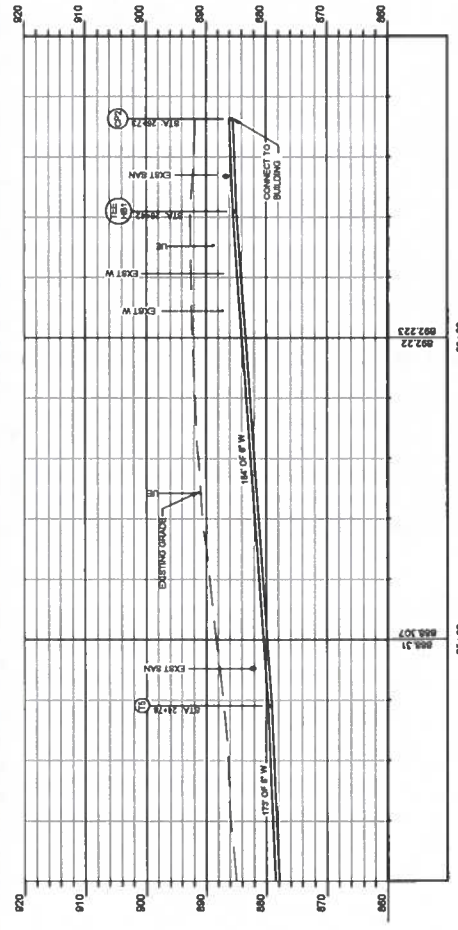
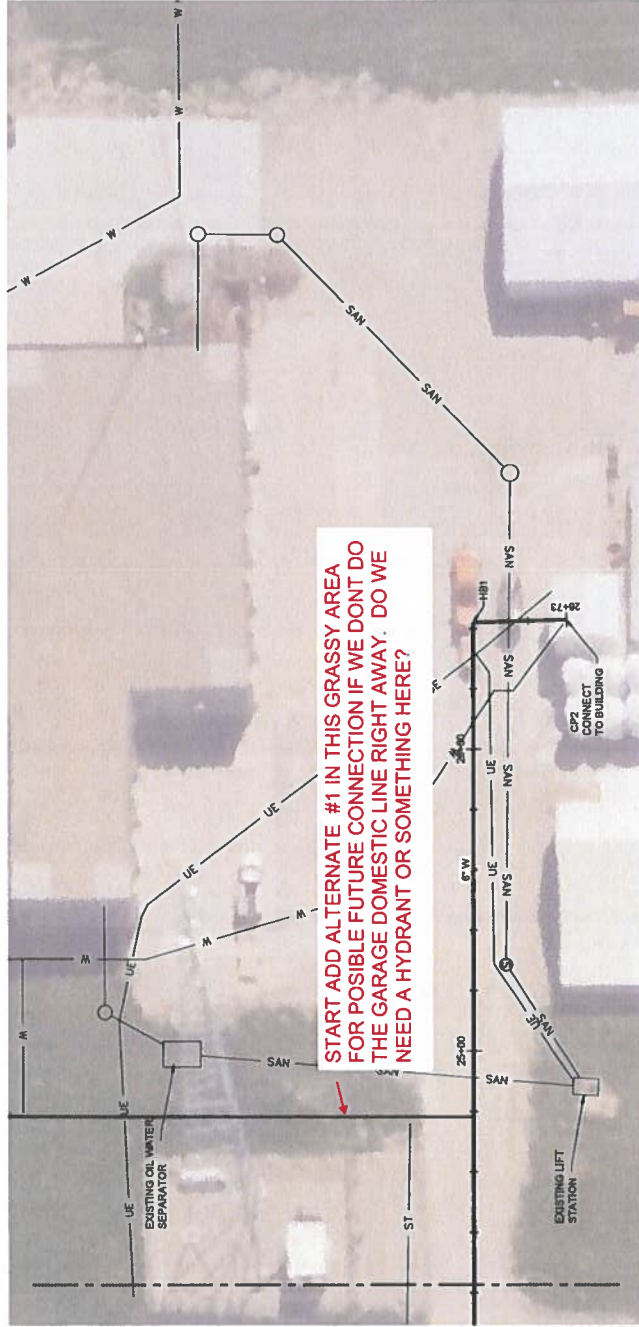
ROYALDOT MAINTENANCE FACILITY
WATER LINE CONSTRUCTION
22711 WINDY, TAMA, IOWA 52388

WATER LINE PLAN & PROFILE
SHEET 3

DESIGNED: A. SOMERS
DRAWN: CH. BENSEN
CHECKED: ER. BICHALERT
APPROVED: _____
DATE: 03/20/2011

SCALE: 1"=20'
NO. 3181310
REV. C.03
A

NOTES



NO.	REVISIONS	DATE	BY	CHKD	APPD	DATE

Stanley Consultants Inc.
 225 West Avenue, Suite 200, New York, NY 10011
 Tel: 212-312-2000 Fax: 212-312-2001
 www.stanleyconsultants.com

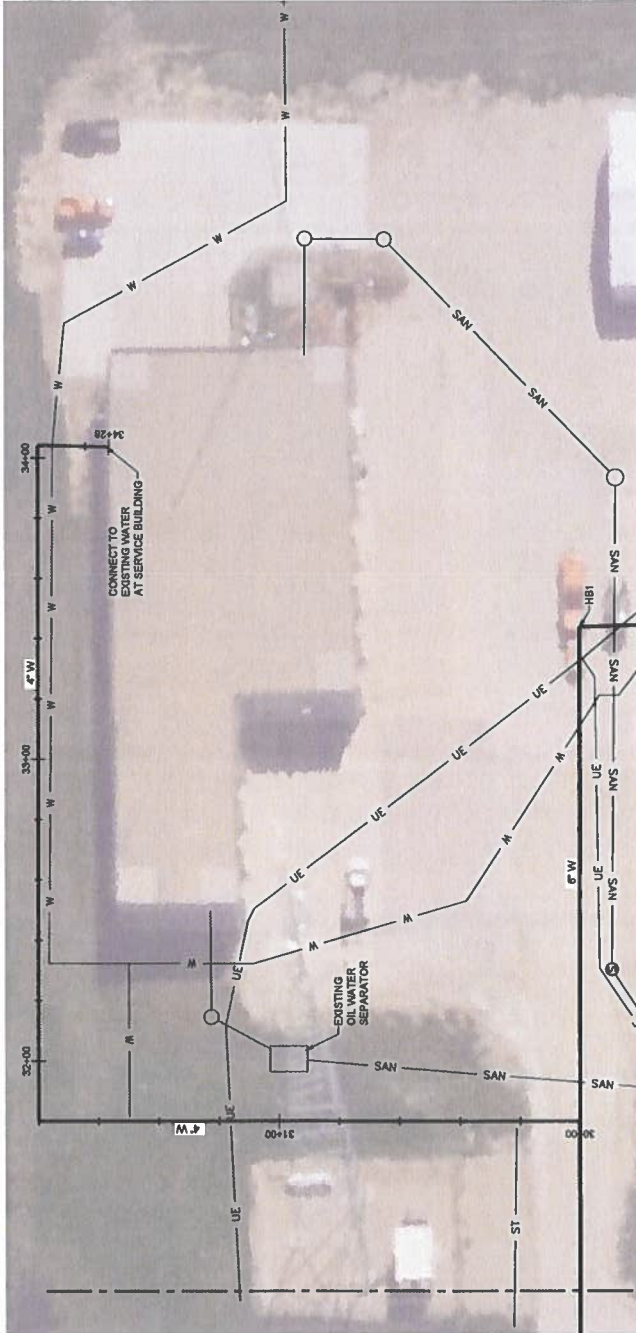
KAWA DOT MAINTENANCE FACILITY
 WATER LINE CONSTRUCTION
 22717, HONOLULU, HAWAII, 96828

WATER LINE PLAN & PROFILE
SHEET 4

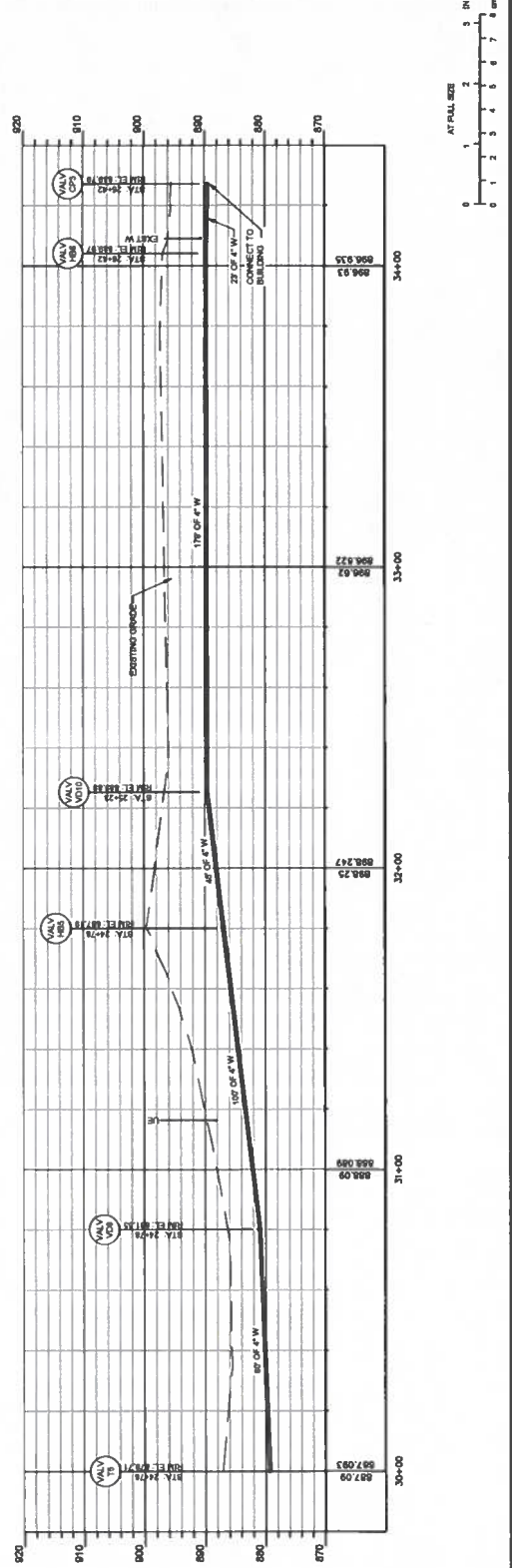
DESIGNED: A. BOKROS
 DRAWN: C. BILBESIS
 CHECKED: E. BUCHHEIT
 APPROVED: [Signature]
 DATE: 05/20/08

SCALE: 1" = 20'
 NO. 1913.10
 REV. C.04
 A

NOTES



FOR CONTINUATION SEE SHEET C-03



Stanley Consultants inc
 228 East Jefferson, Indianapolis, IN 46219
 TEL: 317.434.1000 FAX: 317.434.1001
 WWW.STANLEYCONSULTANTS.COM

NO.	REVISIONS	ISSUED	CHNG	APPRO	DATE

KOWAL DOT MAINTENANCE FACILITY
 WATER LINE CONSTRUCTION
 20771 N. HOVING, TOWN OF HOVING, IN

DESIGNED: A. BOMBERG
DRAWN: CH. BENDER
CHECKED: J. BUCHHEIT
APPROVED: [Signature]
DATE: 05/20/08

SCALE: 1" = 2'
 NO. 31813.10
 C.04
 A

WATER LINE PLAN & PROFILE
SHEET 4

April 28, 2026

The Board of Supervisors
Tama County
P.O. Box 61
Toledo, Iowa 52342



RE: Completed FY 2025 Cost Allocation Plan

Dear Board Members:

We have completed the **Tama County** cost allocation plan based on actual expenditures for the year ended June 30, 2025. An electronic copy of the plan is enclosed for your files. Also enclosed is a standard federal Certificate of Cost Allocation Statement that is required where reimbursement is claimed from federal grant programs. The statement says that to the best of the County's knowledge, the cost allocation plan is correct and was prepared in accordance with the federal cost principles contained in 2 CFR Part 200. Please have the Board Chairperson sign the statement, retain a copy on file and return the original to me. A copy of the plan will also be placed on file at the central office of the Iowa Department of Health and Human Services (DHHS).

The FY 2025 cost allocation plan will result in the following indirect cost recoveries during **FY 2027**:

DHHS Local Administrative Expenses

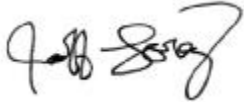
This category relates to the indirect costs that the county incurs for the local DHHS office. These indirect costs include expense items such as audit fees, liability and property insurance, building space costs, accounting services and legal services. The total indirect costs to be claimed on quarterly Local Administrative Expense (LAE) reports for FY 2027 is \$185,669. This amount includes the required carry-forward adjustment to reconcile actual and projected costs for FY 2025 and is shown on Exhibit B near the beginning of the cost allocation plan. We estimate that about 33 percent of the total claims for the year will be reimbursed to the County from federal funds. Accordingly the **total**

reimbursement for the year should be about \$61,271. A copy of our correspondence to the local office of DHHS which provides guidance for claiming these costs on the LAE reports is also enclosed herein for your reference.

Please contact me if you have any questions relating to the cost allocation plan. We are pleased for the confidence that you have placed in us and look forward to being of continuing service to you.

Sincerely,

Cost Advisory Services, Inc.



Jeff Lorenz
President

Enclosures

Cc: Karen Rohrs, County Auditor





April 28, 2026

Patricia Pollock
Tama County DHHS Office
811 D Avenue, Suite 20
Vinton, Iowa 52349

RE: County LAE Reports – FY 2027

Dear Ms. Pollock:

We have completed the **Tama County** Cost Allocation Plan based on actual costs for the year ended June 30, 2025. The results of this plan (shown on the enclosed Exhibit B) will be used in **FY 2027** to claim indirect costs that the County incurred for Social Services administration. Copies of the plan are now being provided to the Board of Supervisors and the County Auditor. The plan will also be placed on file at the central office of DHHS prior to the close of the September 30, 2026 quarter.

For the four quarters beginning with the quarter ending September 30, 2026, please include a line item on the County's Local Administrative Expense reports to claim one-fourth of the annual indirect cost amount, or **\$46,417.25 per quarter**. If you wish, a copy of this letter can be attached to the report in support of this claim. We also ask that you provide us with a copy of all future LAE reports as they are submitted. An unsigned copy will suffice and can be sent as an e-mail attachment to the e-mail address shown below. We would also like to be notified of any changes that may occur in the staff that have responsibility for these reports.

Please contact me anytime you have a question regarding indirect costs or if we can otherwise be of assistance to you.

Sincerely,
Cost Advisory Services, Inc.

A handwritten signature in black ink, appearing to read "Jeff Lorenz", is written over a light blue horizontal line.

Jeff Lorenz
President

Enclosure

Cc: Board of Supervisors
Karen Rohrs, County Auditor

COST ADVISORY SERVICES, INC.
TAMA COUNTY, IOWA - FY 2025

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	\$48,817			\$48,817		\$48,817
Economic Development	\$9,616			\$9,616		\$9,616
Elections	\$11,252			\$11,252		\$11,252
Treasurer	\$79,005			\$79,005		\$79,005
Sheriff	\$218,607			\$218,607		\$218,607
Recorder	\$48,861			\$48,861		\$48,861
Zoning	\$3,905			\$3,905		\$3,905
Road Clearance	\$20,016			\$20,016		\$20,016
Sanitary Landfill	\$39,311			\$39,311		\$39,311
County Engineer	\$217,847			\$217,847		\$217,847
Veteran Affairs	\$8,048			\$8,048		\$8,048
Conservation Board	\$57,570			\$57,570		\$57,570
Public Health & Home Care	\$120,993			\$120,993		\$120,993
Weed Control	\$3,149			\$3,149		\$3,149
Relief Services	\$3,623			\$3,623		\$3,623
Department of Human Services	\$163,013	\$140,357	\$22,656	\$185,669		\$185,669
Correctional Services	\$4,485			\$4,485		\$4,485
District Court	\$4,485			\$4,485		\$4,485
Mental Health Administration	\$4,472			\$4,472		\$4,472
Assessor	\$62,182			\$62,182		\$62,182
Emergency Management	\$7,912			\$7,912		\$7,912
E911 Communications	\$99,387			\$99,387		\$99,387
Jail (Space Only)	\$184,975			\$184,975		\$184,975
Medical Examiner	\$4,623			\$4,623		\$4,623
Ambulance Support	\$409			\$409		\$409
Substance Abuse/ Social Program	\$712			\$712		\$712
All Other	\$345,495			\$345,495		\$345,495

CENTRAL SERVICE COST ALLOCATION PLAN
TAMA COUNTY, IOWA
FY 2025



**COST ADVISORY SERVICES, INC.
TAMA COUNTY, IOWA - FY 2025
CENTRAL SERVICE COST ALLOCATION PLAN**

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TAMA COUNTY, IOWA - FY 2025
CENTRAL SERVICE COST ALLOCATION PLAN**

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**COST ADVISORY SERVICES, INC.
TAMA COUNTY, IOWA - FY 2025
CENTRAL SERVICE COST ALLOCATION PLAN**

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COST ADVISORY SERVICES, INC.
TAMA COUNTY, IOWA - FY 2025

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	48,817	1,918	-	2,135	5,424	5,086	4,979	11,811	-	17,464	-
Economic Development	9,616	-	-	378	392	1,828	1,789	-	-	5,228	-
Elections	11,252	-	-	312	958	1,470	1,439	-	-	7,072	-
Treasurer	79,005	6,392	-	1,115	3,641	6,199	6,069	39,369	-	16,220	-
Sheriff	218,607	7,168	-	5,790	61,018	26,822	26,258	30,919	-	60,632	-
Recorder	48,861	4,674	-	569	1,860	3,099	3,034	28,785	-	6,840	-
Zoning	3,905	-	-	35	196	795	778	-	-	2,101	-
Road Clearance	20,016	-	-	1,122	3,059	3,616	3,540	-	-	8,678	-
Sanitary Landfill	39,311	-	-	1,462	1,089	5,364	5,252	-	-	26,143	-
County Engineer	217,847	-	-	16,769	8,061	38,345	37,540	-	-	117,131	-
Veteran Affairs	8,048	-	-	164	594	1,232	1,206	-	-	4,853	-
Conservation Board	57,570	-	-	1,338	26,983	4,609	4,513	-	-	20,127	-
Public Health & Home Care	120,993	-	-	3,367	10,273	14,822	14,510	33,308	-	44,714	-
Weed Control	3,149	-	-	20	159	795	778	-	-	1,397	-
Relief Services	3,623	-	-	127	370	556	545	-	-	2,025	-
Department of Human Services	163,013	-	-	1,503	7	-	-	2,347	-	551	158,606
Correctional Services	4,485	-	-	489	1,028	-	-	-	-	2,969	-
District Court	4,485	-	-	153	322	-	-	-	-	4,009	-
Mental Health Administration	4,472	-	-	69	395	1,033	1,011	-	-	1,964	-
Assessor	62,182	5,678	-	868	2,670	3,894	3,812	34,972	-	10,288	-
Emergency Management	7,912	-	-	222	1,326	1,033	1,011	-	-	4,320	-
E911 Communications	99,387	-	-	2,430	37,435	13,629	13,343	-	-	32,549	-
Jail (Space Only)	184,975	-	-	-	-	-	-	184,975	-	-	-
Medical Examiner	4,623	-	-	135	437	874	856	-	-	2,321	-
Ambulance Support	409	-	-	41	-	-	-	-	-	367	-
Substance Abuse/ Social Program	712	-	-	12	26	-	-	-	-	673	-
All Other	345,495	23,548	-	2,658	198,900	-	-	112,431	-	7,957	-
Subtotal	1,772,769	49,378	-	43,284	366,622	135,102	132,265	478,917	-	408,594	158,606
Direct Billed	-	-	-	-	-	-	-	-	-	-	-
Unallocated Costs	918,317	-	-	858	103,507	-	-	-	-	375,097	438,855
Total	2,691,086	49,378	-	44,142	470,129	135,102	132,265	478,917	-	783,691	597,461

COST ADVISORY SERVICES, INC.
TAMA COUNTY, IOWA - FY 2025

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	\$48,817			\$48,817		\$48,817
Economic Development	\$9,616			\$9,616		\$9,616
Elections	\$11,252			\$11,252		\$11,252
Treasurer	\$79,005			\$79,005		\$79,005
Sheriff	\$218,607			\$218,607		\$218,607
Recorder	\$48,861			\$48,861		\$48,861
Zoning	\$3,905			\$3,905		\$3,905
Road Clearance	\$20,016			\$20,016		\$20,016
Sanitary Landfill	\$39,311			\$39,311		\$39,311
County Engineer	\$217,847			\$217,847		\$217,847
Veteran Affairs	\$8,048			\$8,048		\$8,048
Conservation Board	\$57,570			\$57,570		\$57,570
Public Health & Home Care	\$120,993			\$120,993		\$120,993
Weed Control	\$3,149			\$3,149		\$3,149
Relief Services	\$3,623			\$3,623		\$3,623
Department of Human Services	\$163,013	\$140,357	\$22,656	\$185,669		\$185,669
Correctional Services	\$4,485			\$4,485		\$4,485
District Court	\$4,485			\$4,485		\$4,485
Mental Health Administration	\$4,472			\$4,472		\$4,472
Assessor	\$62,182			\$62,182		\$62,182
Emergency Management	\$7,912			\$7,912		\$7,912
E911 Communications	\$99,387			\$99,387		\$99,387
Jail (Space Only)	\$184,975			\$184,975		\$184,975
Medical Examiner	\$4,623			\$4,623		\$4,623
Ambulance Support	\$409			\$409		\$409
Substance Abuse/ Social Program	\$712			\$712		\$712
All Other	\$345,495			\$345,495		\$345,495

**COST ADVISORY SERVICES, INC.
TAMA COUNTY, IOWA - FY 2025**

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	46,224	4,450	-	50,674
INSURANCE	4.2	571,947	7,329	-	579,275
SAFETY	5.2	137,748	-	-	137,748
HUMAN RESOURCES	6.2	137,962	-	-	137,962
GENERAL SERVICES	7.2	380,520	-	(8,648)	371,871
DATA PROCESSING	8.2	226,785	38,258	-	265,043
AUDITOR	9.2	361,450	127,153	-	488,602
COUNTY ATTORNEY	10.2	548,719	-	-	548,719
TOTALS		<u>2,411,354</u>	<u>288,380</u>	<u>(8,648)</u>	<u>2,691,086</u>
TOTAL COSTS FROM EXHIBIT A					<u>2,691,086</u>
DIFFERENCE					<u>\$ -</u>

**COST ADVISORY SERVICES, INC.
TAMA COUNTY, IOWA - FY 2025
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 2025
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.

**COST ADVISORY SERVICES, INC.
TAMA COUNTY, IOWA - FY 2025
BUILDING DEPRECIATION**

COSTS TO BE ALLOCATED BY FUNCTION BEFORE ALLOCATED ADDITIONS

	<u>Line Item</u>	<u>Total</u>	<u>Genl</u>	<u>Courthouse</u>	<u>Annex</u>	<u>CPC</u>	<u>Admin Bldg</u>						
	<u>Exp Codes</u>		<u>Admin</u>										
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 2025							
BUILDING DEPRECIATION							
COSTS TO BE ALLOCATED BY FUNCTION INCLUDING ALLOCATED ADDITIONS							
	Alloc. Codes	Total	Genl. Admin	Courthouse	Annex	CPC	Admin Bldg
Costs Before Additions (From Sch. 1.3.1)		\$57,621	\$0	\$26,453	\$0	\$7,168	\$24,000
% of Functional Costs Excl. GA		100.00%		45.91%	0.00%	12.44%	41.65%
Reallocate General Admin			0	0	0	0	0
Adjusted Functional Costs		\$57,621	\$0	\$26,453	\$0	\$7,168	\$24,000
% of Total Costs Excl. GA		100.00%		45.91%	0.00%	12.44%	41.65%
First Additions:							
Total First Additions		\$0					
Re-alloc. Spec. Functions:							
Total Specific Functions		0		0	0	0	0
All Other 1st Additions		0					
Reallocate 1st Incoming AO		0		0	0	0	0
Total for 1st Allocation		\$57,621		\$26,453	\$0	\$7,168	\$24,000
Second Additions:							
Total Second Additions		\$0					
Re-alloc. Spec. Functions:							
Total Specific Functions		0		0	0	0	0
All Other 2nd Additions		0					
Reallocate 2nd Incoming AO		0		0	0	0	0
Total for 2nd Allocation		0		0	0	0	0
Total Costs		\$57,621		\$26,453	\$0	\$7,168	\$24,000

COST ADVISORY SERVICES, INC.									
TAMA COUNTY, IOWA - FY 2025									
BUILDING DEPRECIATION									
DETAIL ALLOCATION OF:									
Courtthouse									
First Allocation					Second Allocation				
User Department	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation		0.0000%	-	-	-				-
Equipment Depreciation		0.0000%	-	-	-	-	0	-	-
Other Policy & Admin		0.0000%	-	-	-	-	0.0000%	-	-
Insurance		0.0000%	-	-	-	-	0.0000%	-	-
Safety		0.0000%	-	-	-	-	0.0000%	-	-
Human Resources		0.0000%	-	-	-	-	0.0000%	-	-
General Services		0.0000%	-	-	-	-	0.0000%	-	-
Data Processing		0.0000%	-	-	-	-	0.0000%	-	-
Auditor		0.0000%	-	-	-	-	0.0000%	-	-
County Attorney	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 2025									
BUILDING DEPRECIATION									
DETAIL ALLOCATION OF:									
Annex									
First Allocation					Second Allocation				
User Department	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation		0.0000%	-	-	-				-
Equipment Depreciation		0.0000%	-	-	-	-	0	-	-
Other Policy & Admin		0.0000%	-	-	-	-	0.0000%	-	-
Insurance		0.0000%	-	-	-	-	0.0000%	-	-
Safety		0.0000%	-	-	-	-	0.0000%	-	-
Human Resources		0.0000%	-	-	-	-	0.0000%	-	-
General Services		0.0000%	-	-	-	-	0.0000%	-	-
Data Processing		0.0000%	-	-	-	-	0.0000%	-	-
Auditor		0.0000%	-	-	-	-	0.0000%	-	-
County Attorney		0.0000%	-	-	-	-	0.0000%	-	-
Board of Supervisors		0.0000%	-	-	-	-	0.0000%	-	-
Economic Development		0.0000%	-	-	-	-	0.0000%	-	-
Elections		0.0000%	-	-	-	-	0.0000%	-	-
Treasurer		0.0000%	-	-	-	-	0.0000%	-	-
Sheriff		0.0000%	-	-	-	-	0.0000%	-	-
Recorder		0.0000%	-	-	-	-	0.0000%	-	-
Zoning		0.0000%	-	-	-	-	0.0000%	-	-
Road Clearance		0.0000%	-	-	-	-	0.0000%	-	-
Sanitary Landfill		0.0000%	-	-	-	-	0.0000%	-	-
County Engineer		0.0000%	-	-	-	-	0.0000%	-	-
Veteran Affairs		0.0000%	-	-	-	-	0.0000%	-	-
Conservation Board		0.0000%	-	-	-	-	0.0000%	-	-
Public Health & Home Care	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 2025									
BUILDING DEPRECIATION									
DETAIL ALLOCATION OF:									
CPC									
First Allocation					Second Allocation				
User Department	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation		0.0000%	-	-	-				-
Equipment Depreciation		0.0000%	-	-	-	-	0	-	-
Other Policy & Admin		0.0000%	-	-	-	-	0.0000%	-	-
Insurance		0.0000%	-	-	-	-	0.0000%	-	-
Safety		0.0000%	-	-	-	-	0.0000%	-	-
Human Resources		0.0000%	-	-	-	-	0.0000%	-	-
General Services		0.0000%	-	-	-	-	0.0000%	-	-
Data Processing		0.0000%	-	-	-	-	0.0000%	-	-
Auditor		0.0000%	-	-	-	-	0.0000%	-	-
County Attorney		0.0000%	-	-	-	-	0.0000%	-	-
Board of Supervisors		0.0000%	-	-	-	-	0.0000%	-	-
Economic Development		0.0000%	-	-	-	-	0.0000%	-	-
Elections		0.0000%	-	-	-	-	0.0000%	-	-
Treasurer		0.0000%	-	-	-	-	0.0000%	-	-
Sheriff	2,458	100.0000%	7,168	-	7,168	2,458	100.0000%	-	7,168
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	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 2025									
BUILDING DEPRECIATION									
DETAIL ALLOCATION OF:									
Admin Bldg									
First Allocation					Second Allocation				
User Department	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation		0.0000%	-	-	-				-
Equipment Depreciation		0.0000%	-	-	-	-	0	-	-
Other Policy & Admiin		0.0000%	-	-	-	-	0.0000%	-	-
Insurance		0.0000%	-	-	-	-	0.0000%	-	-
Safety		0.0000%	-	-	-	-	0.0000%	-	-
Human Resources		0.0000%	-	-	-	-	0.0000%	-	-
General Services		0.0000%	-	-	-	-	0.0000%	-	-
Data Processing		0.0000%	-	-	-	-	0.0000%	-	-
Auditor	1,286	22.2414%	5,338	-	5,338	1,286	22.2414%	-	5,338
County Attorney		0.0000%	-	-	-	-	0.0000%	-	-
Board of Supervisors	462	7.9903%	1,918	-	1,918	462	7.9903%	-	1,918
Economic Development		0.0000%	-	-	-	-	0.0000%	-	-
Elections		0.0000%	-	-	-	-	0.0000%	-	-
Treasurer	1,540	26.6344%	6,392	-	6,392	1,540	26.6344%	-	6,392
Sheriff		0.0000%	-	-	-	-	0.0000%	-	-
Recorder	1,126	19.4742%	4,674	-	4,674	1,126	19.4742%	-	4,674
Zoning		0.0000%	-	-	-	-	0.0000%	-	-
Road Clearance		0.0000%	-	-	-	-	0.0000%	-	-
Sanitary Landfill		0.0000%	-	-	-	-	0.0000%	-	-
County Engineer		0.0000%	-	-	-	-	0.0000%	-	-
Veteran Affairs		0.0000%	-	-	-	-	0.0000%	-	-
Conservation Board		0.0000%	-	-	-	-	0.0000%	-	-
Public Health & Home Care		0.0000%	-	-	-	-	0.0000%	-	-
Weed Control		0.0000%	-	-	-	-	0.0000%	-	-
Relief Services		0.0000%	-	-	-	-	0.0000%	-	-
Department of Human Services		0.0000%	-	-	-	-	0.0000%	-	-
Correctional Services		0.0000%	-	-	-	-	0.0000%	-	-
District Court		0.0000%	-	-	-	-	0.0000%	-	-
Mental Health Administration		0.0000%	-	-	-	-	0.0000%	-	-
Assessor	1,368	23.6596%	5,678	-	5,678	1,368	23.6596%	-	5,678
Emergency Management		0.0000%	-	-	-	-	0.0000%	-	-
E911 Communications		0.0000%	-	-	-	-	0.0000%	-	-
Jail (Space Only)		0.0000%	-	-	-	-	0.0000%	-	-
Medical Examiner		0.0000%	-	-	-	-	0.0000%	-	-
Ambulance Support		0.0000%	-	-	-	-	0.0000%	-	-
Substance Abuse/ Social Program		0.0000%	-	-	-	-	0.0000%	-	-
All Other		0.0000%	-	-	-	-	0.0000%	-	-
Total	5,782	100.0000%	24,000	-	24,000	5,782	100.0000%	-	24,000
Allocation Base:	Usable Square Feet of Space								
Source:	Consultant Measurement								

COST ADVISORY SERVICES, INC.						
TAMA COUNTY, IOWA - FY 2025						
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	7,168	-	-	7,168	-	
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	-	-	-	-	-	
Assessor	5,678	-	-	-	5,678	
Emergency Management	-	-	-	-	-	
E911 Communications	-	-	-	-	-	
Jail (Space Only)	-	-	-	-	-	
Medical Examiner	-	-	-	-	-	
Ambulance Support	-	-	-	-	-	
Substance Abuse/ Social Program	-	-	-	-	-	
All Other	23,548	23,548	-	-	-	
Subtotals	33,621	26,453	-	7,168	-	
Direct Billed	-	-	-	-	-	
Total	33,621	26,453	-	7,168	-	

**COST ADVISORY SERVICES, INC.
TAMA COUNTY, IOWA – FY 2025
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 2025
EQUIPMENT DEPRECIATION**

COSTS TO BE ALLOCATED BY FUNCTION BEFORE ALLOCATED ADDITIONS

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

**COST ADVISORY SERVICES, INC.
TAMA COUNTY, IOWA - FY 2025
EQUIPMENT DEPRECIATION**

COSTS TO BE ALLOCATED BY FUNCTION INCLUDING ALLOCATED ADDITIONS

	<u>Alloc. Codes</u>	<u>Total</u>	<u>Genl. Admin</u>	<u>Equip Depr</u>
Costs Before Additions (From Sch. 2.3.1)		\$53,570	\$0	\$53,570
% of Functional Costs Excl. GA		100.00%		100.00%
Reallocate General Admin			0	0
Adjusted Functional Costs		\$53,570	\$0	\$53,570
% of Total Costs Excl. GA		100.00%		100.00%
First Additions:				
Total First Additions		\$0		
Re-alloc. Spec. Functions:				
Total Specific Functions		0		0
All Other 1st Additions		0		
Reallocate 1st Incoming AO		0		0
Total for 1st Allocation		\$53,570		\$53,570
Second Additions:				
Total Second Additions		\$0		
Re-alloc. Spec. Functions:				
Total Specific Functions		0		0
All Other 2nd Additions		0		
Reallocate 2nd Incoming AO		0		0
Total for 2nd Allocation		0		0
Total Costs		\$53,570		\$53,570

COST ADVISORY SERVICES, INC.									
TAMA COUNTY, IOWA - FY 2025									
EQUIPMENT DEPRECIATION									
DETAIL ALLOCATION OF:									
Equip Depr									
First Allocation					Second Allocation				
User Department	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation		0.0000%	-	-	-				-
Equipment Depreciation		0.0000%	-	-	-				-
Other Policy & Admiin		0.0000%	-	-	-	-	0.0000%	-	-
Insurance		0.0000%	-	-	-	-	0.0000%	-	-
Safety	4,250	7.9335%	4,250	-	4,250	4,250	7.9335%	-	4,250
Human Resources		0.0000%	-	-	-	-	0.0000%	-	-
General Services	22,646	42.2737%	22,646	-	22,646	22,646	42.2737%	-	22,646
Data Processing	13,909	25.9642%	13,909	-	13,909	13,909	25.9642%	-	13,909
Auditor	3,678	6.8658%	3,678	-	3,678	3,678	6.8658%	-	3,678
County Attorney	9,087	16.9629%	9,087	-	9,087	9,087	16.9629%	-	9,087
Board of Supervisors		0.0000%	-	-	-	-	0.0000%	-	-
Economic Development		0.0000%	-	-	-	-	0.0000%	-	-
Elections		0.0000%	-	-	-	-	0.0000%	-	-
Treasurer		0.0000%	-	-	-	-	0.0000%	-	-
Sheriff		0.0000%	-	-	-	-	0.0000%	-	-
Recorder		0.0000%	-	-	-	-	0.0000%	-	-
Zoning		0.0000%	-	-	-	-	0.0000%	-	-
Road Clearance		0.0000%	-	-	-	-	0.0000%	-	-
Sanitary Landfill		0.0000%	-	-	-	-	0.0000%	-	-
County Engineer		0.0000%	-	-	-	-	0.0000%	-	-
Veteran Affairs		0.0000%	-	-	-	-	0.0000%	-	-
Conservation Board		0.0000%	-	-	-	-	0.0000%	-	-
Public Health & Home Care		0.0000%	-	-	-	-	0.0000%	-	-
Weed Control		0.0000%	-	-	-	-	0.0000%	-	-
Relief Services		0.0000%	-	-	-	-	0.0000%	-	-
Department of Human Services		0.0000%	-	-	-	-	0.0000%	-	-
Correctional Services		0.0000%	-	-	-	-	0.0000%	-	-
District Court		0.0000%	-	-	-	-	0.0000%	-	-
Mental Health Administration		0.0000%	-	-	-	-	0.0000%	-	-
Assessor		0.0000%	-	-	-	-	0.0000%	-	-
Emergency Management		0.0000%	-	-	-	-	0.0000%	-	-
E911 Communications		0.0000%	-	-	-	-	0.0000%	-	-
Jail (Space Only)		0.0000%	-	-	-	-	0.0000%	-	-
Medical Examiner		0.0000%	-	-	-	-	0.0000%	-	-
Ambulance Support		0.0000%	-	-	-	-	0.0000%	-	-
Substance Abuse/ Social Program		0.0000%	-	-	-	-	0.0000%	-	-
All Other		0.0000%	-	-	-	-	0.0000%	-	-
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 2025									
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 2025
STATEMENT OF FUNCTION & BENEFIT**

OTHER POLICY & ADMINISTRATION

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

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

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

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

COST ADVISORY SERVICES, INC.										
TAMA COUNTY, IOWA - FY 2025										
OTHER POLICY & ADMIN										
COSTS TO BE ALLOCATED										
					First	Second				
					Allocation	Allocation	Sub-total	Total		
Expenditures per Financial Statement:					\$46,224					\$46,224
Deductions:										
Total Deductions					\$0					\$0
Allocated Additions:										
Building Depreciation					\$0	\$0	\$0			
Equipment Depreciation					\$0	\$0	0			
Other Policy & Admin						78	78			
Insurance						163	163			
Safety						0	0			
Human Resources						0	0			
General Services						0	0			
Data Processing						0	0			
Auditor						\$331	\$331			
County Attorney						\$0	\$0			
Total Allocated Additions					\$0	\$572	\$572			\$572
Departmental Cost Adjustments:										
Cost Plan					4,450					
Total Departmental Cost Adjustments					\$4,450					\$4,450
Total Adjusted Expenditures					\$50,674	\$572				\$51,246

**COST ADVISORY SERVICES, INC.
TAMA COUNTY, IOWA - FY 2025
OTHER POLICY & ADMIN**

COSTS TO BE ALLOCATED BY FUNCTION BEFORE ALLOCATED ADDITIONS

	Line Item Exp Codes	Total	Genl 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	299					299
ACCOUNTING, AUDITING & CLEF	V	45,375		45,375			
DUES & MEMBERSHIPS	V	450					450
AGREEMENTS, EASEMENTS, CO	V	100					100
Total Departmental Expenditures		\$46,224	\$0	\$45,375	\$0	\$0	\$849
Cost Adjustments:							
Deductions / Exclusions (D & E Codes)							
Specify Other Adjustments:							
Cost Plan	V	4,450			4,450		
Functional Costs Before Additions		\$50,674	\$0	\$45,375	\$4,450	\$0	\$849

COST ADVISORY SERVICES, INC.											
TAMA COUNTY, IOWA - FY 2025											
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)				\$50,674	\$0	\$45,375	\$4,450	\$0	\$849		
% of S&W Excl. GA (From Sch. 3.3.1)				0.00%							
% of Functional Costs Excl. GA				100.00%		89.54%	8.78%	0.00%	1.67%		
Reallocate General Admin			S		0	0	0	0	0	0	0
Adjusted Functional Costs				\$50,674	\$0	\$45,375	\$4,450	\$0	\$849		
% of Total Costs Excl. GA				100.00%		89.54%	8.78%	0.00%	1.67%		
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				\$50,674		\$45,375	\$4,450	\$0	\$849		
Second Additions:											
Total Second Additions				\$572							
Re-alloc. Spec. Functions:											
Total Specific Functions				0		0	0	0	0		
All Other 2nd Additions				572							
Reallocate 2nd Incoming AO			F	(572)		513	50	0	10	0	0
Total for 2nd Allocation				572		513	50	0	10		
Total Costs				\$51,246		\$45,888	\$4,500	\$0	\$858		

COST ADVISORY SERVICES, INC.									
TAMA COUNTY, IOWA - FY 2025									
OTHER POLICY & ADMIN									
DETAIL ALLOCATION OF:									
Audit									
First Allocation					Second Allocation				
User Department	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation		0.0000%	-	-	-				-
Equipment Depreciation		0.0000%	-	-	-				-
Other Policy & Admin	46,224	0.1709%	78	-	78				78
Insurance	579,275	2.1421%	972	-	972	579,275	2.1457%	11	983
Safety	137,748	0.5094%	231	-	231	137,748	0.5102%	3	234
Human Resources	137,962	0.5102%	231	-	231	137,962	0.5110%	3	234
General Services	380,520	1.4071%	638	-	638	380,520	1.4095%	7	646
Data Processing	226,785	0.8386%	381	-	381	226,785	0.8401%	4	385
Auditor	361,450	1.3366%	606	-	606	361,450	1.3389%	7	613
County Attorney	548,719	2.0291%	921	-	921	548,719	2.0326%	10	931
Board of Supervisors	1,258,032	4.6520%	2,111	-	2,111	1,258,032	4.6600%	24	2,135
Economic Development	222,966	0.8245%	374	-	374	222,966	0.8259%	4	378
Elections	183,602	0.6789%	308	-	308	183,602	0.6801%	3	312
Treasurer	657,280	2.4305%	1,103	-	1,103	657,280	2.4347%	12	1,115
Sheriff	3,412,055	12.6173%	5,725	-	5,725	3,412,055	12.6389%	65	5,790
Recorder	335,440	1.2404%	563	-	563	335,440	1.2425%	6	569
Zoning	20,727	0.0766%	35	-	35	20,727	0.0768%	0	35
Road Clearance	661,255	2.4452%	1,110	-	1,110	661,255	2.4494%	13	1,122
Sanitary Landfill	861,798	3.1868%	1,446	-	1,446	861,798	3.1923%	16	1,462
County Engineer	9,882,220	36.5429%	16,581	-	16,581	9,882,220	36.6055%	188	16,769
Veteran Affairs	96,558	0.3571%	162	-	162	96,558	0.3577%	2	164
Conservation Board	788,686	2.9164%	1,323	-	1,323	788,686	2.9214%	15	1,338
Public Health & Home Care	1,984,162	7.3371%	3,329	-	3,329	1,984,162	7.3497%	38	3,367
Weed Control	11,938	0.0441%	20	-	20	11,938	0.0442%	0	20
Relief Services	74,614	0.2759%	125	-	125	74,614	0.2764%	1	127
Department of Human Services	1,840	0.0068%	3	-	3	1,840	0.0068%	0	3
Correctional Services	287,980	1.0649%	483	-	483	287,980	1.0667%	5	489
District Court	90,324	0.3340%	152	-	152	90,324	0.3346%	2	153
Mental Health Administration	40,513	0.1498%	68	-	68	40,513	0.1501%	1	69
Assessor	511,697	1.8922%	859	-	859	511,697	1.8954%	10	868
Emergency Management	130,542	0.4827%	219	-	219	130,542	0.4835%	2	222
E911 Communications	1,432,303	5.2964%	2,403	-	2,403	1,432,303	5.3055%	27	2,430
Jail (Space Only)		0.0000%	-	-	-	-	0.0000%	-	-
Medical Examiner	79,464	0.2938%	133	-	133	79,464	0.2943%	2	135
Ambulance Support	24,316	0.0899%	41	-	41	24,316	0.0901%	0	41
Substance Abuse/ Social Program	7,349	0.0272%	12	-	12	7,349	0.0272%	0	12
All Other	1,566,419	5.7924%	2,628	-	2,628	1,566,419	5.8023%	30	2,658
Total	27,042,764	100.0000%	45,375	-	45,375	26,996,540	100.0000%	513	45,888
Allocation Base:	Total Deptl. Expenditures								
Source:	Expenditure Report								

COST ADVISORY SERVICES, INC.									
TAMA COUNTY, IOWA - FY 2025									
OTHER POLICY & ADMIN									
DETAIL ALLOCATION OF:									
Cost Plan									
First Allocation					Second Allocation				
User Department	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation		0.0000%	-	-	-				-
Equipment Depreciation		0.0000%	-	-	-				-
Other Policy & Admin		0.0000%	-	-	-				-
Insurance	2	11.1111%	494	-	494	2	11.1111%	6	500
Safety		0.0000%	-	-	-	-	0.0000%	-	-
Human Resources		0.0000%	-	-	-	-	0.0000%	-	-
General Services	2	11.1111%	494	-	494	2	11.1111%	6	500
Data Processing		0.0000%	-	-	-	-	0.0000%	-	-
Auditor	6	33.3333%	1,483	-	1,483	6	33.3333%	17	1,500
County Attorney	2	11.1111%	494	-	494	2	11.1111%	6	500
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%	17	1,500
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%	50	4,500
Allocation Base:	Consultant Hours								
Source:	Consultant Time Summary								

COST ADVISORY SERVICES, INC.									
TAMA COUNTY, IOWA - FY 2025									
OTHER POLICY & ADMIN									
DETAIL ALLOCATION OF:									
HIPAA									
First Allocation						Second Allocation			
User Department	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation		0.0000%	-	-	-				-
Equipment Depreciation		0.0000%	-	-	-				-
Other Policy & Admin		0.0000%	-	-	-				-
Insurance	0.65	0.4565%	-	-	-	0.65	0.4565%	-	-
Safety	1.00	0.6982%	-	-	-	1.00	0.6982%	-	-
Human Resources	0.65	0.4565%	-	-	-	0.65	0.4565%	-	-
General Services	3.00	2.0945%	-	-	-	3.00	2.0945%	-	-
Data Processing	0.15	0.1074%	-	-	-	0.15	0.1074%	-	-
Auditor	3.04	2.1214%	-	-	-	3.04	2.1214%	-	-
County Attorney	3.96	2.7658%	-	-	-	3.96	2.7658%	-	-
Board of Supervisors	4.92	3.4372%	-	-	-	4.92	3.4372%	-	-
Economic Development	1.77	1.2352%	-	-	-	1.77	1.2352%	-	-
Elections	1.42	0.9936%	-	-	-	1.42	0.9936%	-	-
Treasurer	6.00	4.1890%	-	-	-	6.00	4.1890%	-	-
Sheriff	25.96	18.1257%	-	-	-	25.96	18.1257%	-	-
Recorder	3.00	2.0945%	-	-	-	3.00	2.0945%	-	-
Zoning	0.77	0.5371%	-	-	-	0.77	0.5371%	-	-
Road Clearance	3.50	2.4436%	-	-	-	3.50	2.4436%	-	-
Sanitary Landfill	5.19	3.6251%	-	-	-	5.19	3.6251%	-	-
County Engineer	37.12	25.9130%	-	-	-	37.12	25.9130%	-	-
Veteran Affairs	1.19	0.8324%	-	-	-	1.19	0.8324%	-	-
Conservation Board	4.46	3.1149%	-	-	-	4.46	3.1149%	-	-
Public Health & Home Care	14.35	10.0161%	-	-	-	14.35	10.0161%	-	-
Weed Control	0.77	0.5371%	-	-	-	0.77	0.5371%	-	-
Relief Services	0.54	0.3759%	-	-	-	0.54	0.3759%	-	-
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	0.6982%	-	-	-	1.00	0.6982%	-	-
Assessor	3.77	2.6316%	-	-	-	3.77	2.6316%	-	-
Emergency Management	1.00	0.6982%	-	-	-	1.00	0.6982%	-	-
E911 Communications	13.19	9.2105%	-	-	-	13.19	9.2105%	-	-
Jail (Space Only)		0.0000%	-	-	-	-	0.0000%	-	-
Medical Examiner	0.85	0.5908%	-	-	-	0.85	0.5908%	-	-
Ambulance Support		0.0000%	-	-	-	-	0.0000%	-	-
Substance Abuse/ Social Program		0.0000%	-	-	-	-	0.0000%	-	-
All Other		0.0000%	-	-	-	-	0.0000%	-	-
Total	143.23	100.0000%	-	-	-	143.23	100.0000%	-	-
Allocation Base:	Aver. No. of Employees in Depts.								
Source:	Distribution Reports								

COST ADVISORY SERVICES, INC.									
TAMA COUNTY, IOWA - FY 2025									
OTHER POLICY & ADMIN									
DEPARTMENTAL ALLOCATION SUMMARY									
	Total								
User Department	Allocations	Audit	Cost Plan	HIPAA					
Building Depreciation	-	-	-	-					
Equipment Depreciation	-	-	-	-					
Other Policy & Admin	78	78	-	-					
Insurance	1,483	983	500	-					
Safety	234	234	-	-					
Human Resources	234	234	-	-					
General Services	1,146	646	500	-					
Data Processing	385	385	-	-					
Auditor	2,113	613	1,500	-					
County Attorney	1,431	931	500	-					
Board of Supervisors	2,135	2,135	-	-					
Economic Development	378	378	-	-					
Elections	312	312	-	-					
Treasurer	1,115	1,115	-	-					
Sheriff	5,790	5,790	-	-					
Recorder	569	569	-	-					
Zoning	35	35	-	-					
Road Clearance	1,122	1,122	-	-					
Sanitary Landfill	1,462	1,462	-	-					
County Engineer	16,769	16,769	-	-					
Veteran Affairs	164	164	-	-					
Conservation Board	1,338	1,338	-	-					
Public Health & Home Care	3,367	3,367	-	-					
Weed Control	20	20	-	-					
Relief Services	127	127	-	-					
Department of Human Services	1,503	3	1,500	-					
Correctional Services	489	489	-	-					
District Court	153	153	-	-					
Mental Health Administration	69	69	-	-					
Assessor	868	868	-	-					
Emergency Management	222	222	-	-					
E911 Communications	2,430	2,430	-	-					
Jail (Space Only)	-	-	-	-					
Medical Examiner	135	135	-	-					
Ambulance Support	41	41	-	-					
Substance Abuse/ Social Program	12	12	-	-					
All Other	2,658	2,658	-	-					
Subtotals	50,388	45,888	4,500	-					
Direct Billed	-	-	-	-					
Total	50,388	45,888	4,500	-					

**COST ADVISORY SERVICES, INC.
TAMA COUNTY, IOWA – FY 2025
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 2025
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	\$12,142	\$12,142								
% 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	\$2,009	2,009								
Other Expense Items:											
DERECHO 2020	V	44,010								44,010	
TORT LIABILITY INS-GEN LIAB SHAR	V	49,525		49,525							
TORT LIABILITY INS-LAW ENFORCE	V	40,627							40,627		
TORT LIABILITY INS-PUB OFFICIALS	V	20,906					20,906				
FIDELITY & SECURITY BOND PREMIUM	V	1,508					1,508				
BUILDING INSURANCE (PROPERTY)	V	165,575			165,575						
DEDUCTABLES-CONTRACTORS EQUIP	V	12,449								12,449	
WORKERS COMPENSATION INSURANCE	V	179,815				179,815					
AUTO INSURANCE	V	43,382								43,382	
Total Departmental Expenditures		\$571,947	\$14,150	\$49,525	\$165,575	\$179,815	\$22,414	\$0	\$40,627	\$99,841	
Cost Adjustments:											
Deductions / Exclusions (D & E Codes)											
Specify Other Adjustments:											
Unemployment	V	7,329						7,329			
		-									
		-									
		-									
Functional Costs Before Additions		\$579,275	\$14,150	\$49,525	\$165,575	\$179,815	\$22,414	\$7,329	\$40,627	\$99,841	

COST ADVISORY SERVICES, INC.											
TAMA COUNTY, IOWA - FY 2025											
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)		\$579,275	\$14,150	\$49,525	\$165,575	\$179,815	\$22,414	\$7,329	\$40,627	\$99,841	
% of S&W Excl. GA (From Sch. 4.3.1)		0.00%									
% of Functional Costs Excl. GA		100.00%		8.76%	29.30%	31.82%	3.97%	1.30%	7.19%	17.67%	
Reallocate General Admin	S		(14,150)	1,240	4,146	4,502	561	184	1,017	2,500	0
Adjusted Functional Costs		\$579,275	\$0	\$50,765	\$169,721	\$184,317	\$22,975	\$7,512	\$41,644	\$102,341	
% of Total Costs Excl. GA		100.00%		8.76%	29.30%	31.82%	3.97%	1.30%	7.19%	17.67%	
First Additions:											
Total First Additions		\$1,466									
Re-alloc. Spec. Functions:											
Total Specific Functions		0		0	0	0	0	0	0	0	
All Other 1st Additions		1,466									
Reallocate 1st Incoming AO	F	(1,466)		129	430	467	58	19	105	259	0
Total for 1st Allocation		\$580,742		\$50,894	\$170,150	\$184,784	\$23,033	\$7,531	\$41,750	\$102,600	
Second Additions:											
Total Second Additions		\$5,132									
Re-alloc. Spec. Functions:											
Total Specific Functions		0		0	0	0	0	0	0	0	
All Other 2nd Additions		5,132									
Reallocate 2nd Incoming AO	F	(5,132)		450	1,504	1,633	204	67	369	907	0
Total for 2nd Allocation		\$585,874		\$51,343	\$171,654	\$186,417	\$23,237	\$7,598	\$42,119	\$103,507	
Total Costs		\$585,874		\$51,343	\$171,654	\$186,417	\$23,237	\$7,598	\$42,119	\$103,507	

COST ADVISORY SERVICES, INC.									
TAMA COUNTY, IOWA - FY 2025									
INSURANCE									
DETAIL ALLOCATION OF:									
Gen Liab									
First Allocation					Second Allocation				
User Department	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation		0.0000%	-	-	-				-
Equipment Depreciation		0.0000%	-	-	-				-
Other Policy & Admiin	46,224	0.3211%	163	-	163				163
Insurance	579,275	4.0241%	2,048	-	2,048				2,048
Safety	137,748	0.9569%	487	-	487	137,748	1.0004%	4	492
Human Resources	137,962	0.9584%	488	-	488	137,962	1.0019%	5	492
General Services	380,520	2.6434%	1,345	-	1,345	380,520	2.7635%	12	1,358
Data Processing	226,785	1.5754%	802	-	802	226,785	1.6470%	7	809
Auditor	361,450	2.5109%	1,278	-	1,278	361,450	2.6250%	12	1,290
County Attorney	548,719	3.8119%	1,940	-	1,940	548,719	3.9850%	18	1,958
Board of Supervisors	1,258,032	8.7393%	4,448	-	4,448	1,258,032	9.1363%	41	4,489
Economic Development	-	0.0000%	-	-	-	-	0.0000%	-	-
Elections	183,602	1.2755%	649	-	649	183,602	1.3334%	6	655
Treasurer	657,280	4.5660%	2,324	-	2,324	657,280	4.7734%	21	2,345
Sheriff	3,412,055	23.7029%	12,063	-	12,063	3,412,055	24.7797%	111	12,175
Recorder	335,440	2.3302%	1,186	-	1,186	335,440	2.4361%	11	1,197
Zoning	16,723	0.1162%	59	-	59	16,723	0.1214%	1	60
Road Clearance	661,255	4.5936%	2,338	-	2,338	661,255	4.8023%	22	2,359
Sanitary Landfill	-	0.0000%	-	-	-	-	0.0000%	-	-
County Engineer	-	0.0000%	-	-	-	-	0.0000%	-	-
Veteran Affairs	96,558	0.6708%	341	-	341	96,558	0.7012%	3	345
Conservation Board	788,686	5.4789%	2,788	-	2,788	788,686	5.7277%	26	2,814
Public Health & Home Care	1,984,162	13.7836%	7,015	-	7,015	1,984,162	14.4098%	65	7,080
Weed Control	7,934	0.0551%	28	-	28	7,934	0.0576%	0	28
Relief Services	74,614	0.5183%	264	-	264	74,614	0.5419%	2	266
Department of Human Services	1,840	0.0128%	7	-	7	1,840	0.0134%	0	7
Correctional Services	287,980	2.0005%	1,018	-	1,018	287,980	2.0914%	9	1,028
District Court	90,324	0.6275%	319	-	319	90,324	0.6560%	3	322
Mental Health Administration	40,513	0.2814%	143	-	143	40,513	0.2942%	1	145
Assessor	511,697	3.5547%	1,809	-	1,809	511,697	3.7161%	17	1,826
Emergency Management	-	0.0000%	-	-	-	-	0.0000%	-	-
E911 Communications	1,432,303	9.9500%	5,064	-	5,064	1,432,303	10.4019%	47	5,111
Jail (Space Only)		0.0000%	-	-	-	-	0.0000%	-	-
Medical Examiner	79,464	0.5520%	281	-	281	79,464	0.5771%	3	284
Ambulance Support	-	0.0000%	-	-	-	-	0.0000%	-	-
Substance Abuse/ Social Program	7,349	0.0511%	26	-	26	7,349	0.0534%	0	26
All Other	48,573	0.3374%	172	-	172	48,573	0.3528%	2	173
Total	14,395,069	100.0000%	50,894	-	50,894	13,769,570	100.0000%	450	51,343
Allocation Base:	Adjusted Departmental Expenditures								
Source:	Expenditure Report								

COST ADVISORY SERVICES, INC.									
TAMA COUNTY, IOWA - FY 2025									
INSURANCE									
DETAIL ALLOCATION OF:									
Property									
First Allocation					Second Allocation				
User Department	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation		0.0000%	-	-	-				-
Equipment Depreciation		0.0000%	-	-	-				-
Other Policy & Admin		0.0000%	-	-	-				-
Insurance		0.0000%	-	-	-				-
Safety		0.0000%	-	-	-	-	0.0000%	-	-
Human Resources		0.0000%	-	-	-	-	0.0000%	-	-
General Services	16,164,230	57.7056%	98,186	-	98,186	16,164,230	57.7056%	868	99,054
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	158,350	0.5653%	962	-	962	158,350	0.5653%	9	970
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	3,790,475	13.5318%	23,024	-	23,024	3,790,475	13.5318%	203	23,228
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	181,732	0.6488%	1,104	-	1,104	181,732	0.6488%	10	1,114
E911 Communications	4,834,592	17.2593%	29,367	-	29,367	4,834,592	17.2593%	260	29,626
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	2,882,150	10.2892%	17,507	-	17,507	2,882,150	10.2892%	155	17,662
Total	28,011,529	100.0000%	170,150	-	170,150	28,011,529	100.0000%	1,504	171,654
Allocation Base:	Insured Values of Bldgs and Contents								
Source:	Property Statement of Value								

COST ADVISORY SERVICES, INC.									
TAMA COUNTY, IOWA - FY 2025									
INSURANCE									
DETAIL ALLOCATION OF:									
Work Comp									
First Allocation					Second Allocation				
User Department	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation		0.0000%	-	-	-				-
Equipment Depreciation		0.0000%	-	-	-				-
Other Policy & Admiin	-	0.0000%	-	-	-				-
Insurance	21	0.0115%	21	-	21				21
Safety	144	0.0801%	148	-	148	144	0.0801%	1	149
Human Resources	113	0.0629%	116	-	116	113	0.0629%	1	117
General Services	3,996	2.2221%	4,106	-	4,106	3,996	2.2224%	36	4,142
Data Processing	-	0.0000%	-	-	-	-	0.0000%	-	-
Auditor	356	0.1979%	366	-	366	356	0.1979%	3	369
County Attorney	476	0.2646%	489	-	489	476	0.2646%	4	493
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	57	0.0317%	58	-	58	57	0.0317%	1	59
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	174,653	97.1293%	179,479	-	179,479	174,653	97.1405%	1,586	181,065
Total	179,815	100.0000%	184,784	-	184,784	179,794	100.0000%	1,633	186,417
Allocation Base:	Computed Premiums for Depts.								
Source:	Expenditure Report/Insurance Policies								

COST ADVISORY SERVICES, INC.									
TAMA COUNTY, IOWA - FY 2025									
INSURANCE									
DETAIL ALLOCATION OF:									
Publ Ofcls									
First Allocation					Second Allocation				
User Department	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation	-	0.0000%	-	-	-				-
Equipment Depreciation	-	0.0000%	-	-	-				-
Other Policy & Admin	-	0.0000%	-	-	-				-
Insurance	0.65	0.4565%	105	-	105				105
Safety	1.00	0.6982%	161	-	161	1.00	0.7014%	1	162
Human Resources	0.65	0.4565%	105	-	105	0.65	0.4586%	1	106
General Services	3.00	2.0945%	482	-	482	3.00	2.1041%	4	487
Data Processing	0.15	0.1074%	25	-	25	0.15	0.1079%	0	25
Auditor	3.04	2.1214%	489	-	489	3.04	2.1311%	4	493
County Attorney	3.96	2.7658%	637	-	637	3.96	2.7785%	6	643
Board of Supervisors	4.92	3.4372%	792	-	792	4.92	3.4529%	7	799
Economic Development	1.77	1.2352%	285	-	285	1.77	1.2409%	3	287
Elections	1.42	0.9936%	229	-	229	1.42	0.9981%	2	231
Treasurer	6.00	4.1890%	965	-	965	6.00	4.2083%	9	973
Sheriff	25.96	18.1257%	4,175	-	4,175	25.96	18.2088%	37	4,212
Recorder	3.00	2.0945%	482	-	482	3.00	2.1041%	4	487
Zoning	0.77	0.5371%	124	-	124	0.77	0.5395%	1	125
Road Clearance	3.50	2.4436%	563	-	563	3.50	2.4548%	5	568
Sanitary Landfill	5.19	3.6251%	835	-	835	5.19	3.6418%	7	842
County Engineer	37.12	25.9130%	5,969	-	5,969	37.12	26.0318%	53	6,022
Veteran Affairs	1.19	0.8324%	192	-	192	1.19	0.8363%	2	193
Conservation Board	4.46	3.1149%	717	-	717	4.46	3.1292%	6	724
Public Health & Home Care	14.35	10.0161%	2,307	-	2,307	14.35	10.0620%	20	2,328
Weed Control	0.77	0.5371%	124	-	124	0.77	0.5395%	1	125
Relief Services	0.54	0.3759%	87	-	87	0.54	0.3777%	1	87
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	0.6982%	161	-	161	1.00	0.7014%	1	162
Assessor	3.77	2.6316%	606	-	606	3.77	2.6436%	5	612
Emergency Management	1.00	0.6982%	161	-	161	1.00	0.7014%	1	162
E911 Communications	13.19	9.2105%	2,121	-	2,121	13.19	9.2528%	19	2,140
Jail (Space Only)	-	0.0000%	-	-	-	-	0.0000%	-	-
Medical Examiner	0.85	0.5908%	136	-	136	0.85	0.5935%	1	137
Ambulance Support	-	0.0000%	-	-	-	-	0.0000%	-	-
Substance Abuse/ Social Program	-	0.0000%	-	-	-	-	0.0000%	-	-
All Other	-	0.0000%	-	-	-	-	0.0000%	-	-
Total	143.23	100.0000%	23,033	-	23,033	142.58	100.0000%	204	23,237
Allocation Base:	Aver. No. of Employees in Depts.								
Source:	Distribution Reports								

COST ADVISORY SERVICES, INC.									
TAMA COUNTY, IOWA - FY 2025									
INSURANCE									
DETAIL ALLOCATION OF:									
Unempl									
First Allocation					Second Allocation				
User Department	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation		0.0000%	-	-	-				-
Equipment Depreciation		0.0000%	-	-	-				-
Other Policy & Admiin		0.0000%	-	-	-				-
Insurance	12,142	0.1379%	10	-	10				10
Safety	84,705	0.9624%	72	-	72	84,705	0.9637%	1	73
Human Resources	66,479	0.7553%	57	-	57	66,479	0.7564%	1	57
General Services	167,186	1.8995%	143	-	143	167,186	1.9022%	1	144
Data Processing	10,112	0.1149%	9	-	9	10,112	0.1150%	0	9
Auditor	209,320	2.3783%	179	-	179	209,320	2.3815%	2	181
County Attorney	339,799	3.8607%	291	-	291	339,799	3.8661%	3	293
Board of Supervisors	158,344	1.7991%	135	-	135	158,344	1.8016%	1	137
Economic Development	121,522	1.3807%	104	-	104	121,522	1.3826%	1	105
Elections	83,875	0.9530%	72	-	72	83,875	0.9543%	1	72
Treasurer	373,821	4.2473%	320	-	320	373,821	4.2531%	3	323
Sheriff	1,786,625	20.2993%	1,529	-	1,529	1,786,625	20.3273%	14	1,542
Recorder	203,772	2.3152%	174	-	174	203,772	2.3184%	2	176
Zoning	12,888	0.1464%	11	-	11	12,888	0.1466%	0	11
Road Clearance	152,789	1.7360%	131	-	131	152,789	1.7384%	1	132
Sanitary Landfill	285,422	3.2429%	244	-	244	285,422	3.2474%	2	246
County Engineer	2,362,849	26.8462%	2,022	-	2,022	2,362,849	26.8833%	18	2,040
Veteran Affairs	64,446	0.7322%	55	-	55	64,446	0.7332%	0	56
Conservation Board	251,079	2.8527%	215	-	215	251,079	2.8566%	2	217
Public Health & Home Care	1,002,628	11.3916%	858	-	858	1,002,628	11.4074%	8	866
Weed Control	6,779	0.0770%	6	-	6	6,779	0.0771%	0	6
Relief Services	19,457	0.2211%	17	-	17	19,457	0.2214%	0	17
Department of Human Services		0.0000%	-	-	-	-	0.0000%	-	-
Correctional Services		0.0000%	-	-	-	-	0.0000%	-	-
District Court		0.0000%	-	-	-	-	0.0000%	-	-
Mental Health Administration	33,486	0.3805%	29	-	29	33,486	0.3810%	0	29
Assessor	269,282	3.0595%	230	-	230	269,282	3.0638%	2	232
Emergency Management	57,562	0.6540%	49	-	49	57,562	0.6549%	0	50
E911 Communications	646,262	7.3427%	553	-	553	646,262	7.3528%	5	558
Jail (Space Only)		0.0000%	-	-	-	-	0.0000%	-	-
Medical Examiner	18,800	0.2136%	16	-	16	18,800	0.2139%	0	16
Ambulance Support		0.0000%	-	-	-	-	0.0000%	-	-
Substance Abuse/ Social Program		0.0000%	-	-	-	-	0.0000%	-	-
All Other		0.0000%	-	-	-	-	0.0000%	-	-
Total	8,801,431	100.0000%	7,531	-	7,531	8,789,289	100.0000%	67	7,598
Allocation Base:	Departmental Salaries								
Source:	Expenditure Report								

COST ADVISORY SERVICES, INC.									
TAMA COUNTY, IOWA - FY 2025									
INSURANCE									
DETAIL ALLOCATION OF:									
Law Enf Liab									
First Allocation					Second Allocation				
User Department	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation		0.0000%	-	-	-				-
Equipment Depreciation		0.0000%	-	-	-				-
Other Policy & Admiin		0.0000%	-	-	-				-
Insurance		0.0000%	-	-	-				-
Safety		0.0000%	-	-	-	-	0.0000%	-	-
Human Resources		0.0000%	-	-	-	-	0.0000%	-	-
General Services		0.0000%	-	-	-	-	0.0000%	-	-
Data Processing		0.0000%	-	-	-	-	0.0000%	-	-
Auditor		0.0000%	-	-	-	-	0.0000%	-	-
County Attorney		0.0000%	-	-	-	-	0.0000%	-	-
Board of Supervisors		0.0000%	-	-	-	-	0.0000%	-	-
Economic Development		0.0000%	-	-	-	-	0.0000%	-	-
Elections		0.0000%	-	-	-	-	0.0000%	-	-
Treasurer		0.0000%	-	-	-	-	0.0000%	-	-
Sheriff	100	100.0000%	41,750	-	41,750	100	100.0000%	369	42,119
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%	41,750	-	41,750	100	100.0000%	369	42,119
Allocation Base:	Direct Allocation to County Sheriff								
Source:	Direct Allocation								

COST ADVISORY SERVICES, INC.								
TAMA COUNTY, IOWA - FY 2025								
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	163	163	-	-	-	-	-	
Insurance	2,185	2,048	-	21	105	10	-	
Safety	876	492	-	149	162	73	-	
Human Resources	773	492	-	117	106	57	-	
General Services	105,185	1,358	99,054	4,142	487	144	-	
Data Processing	843	809	-	-	25	9	-	
Auditor	2,332	1,290	-	369	493	181	-	
County Attorney	3,387	1,958	-	493	643	293	-	
Board of Supervisors	5,424	4,489	-	-	799	137	-	
Economic Development	392	-	-	-	287	105	-	
Elections	958	655	-	-	231	72	-	
Treasurer	3,641	2,345	-	-	973	323	-	
Sheriff	61,018	12,175	970	-	4,212	1,542	42,119	
Recorder	1,860	1,197	-	-	487	176	-	
Zoning	196	60	-	-	125	11	-	
Road Clearance	3,059	2,359	-	-	568	132	-	
Sanitary Landfill	1,089	-	-	-	842	246	-	
County Engineer	8,061	-	-	-	6,022	2,040	-	
Veteran Affairs	594	345	-	-	193	56	-	
Conservation Board	26,983	2,814	23,228	-	724	217	-	
Public Health & Home Care	10,273	7,080	-	-	2,328	866	-	
Weed Control	159	28	-	-	125	6	-	
Relief Services	370	266	-	-	87	17	-	
Department of Human Services	7	7	-	-	-	-	-	
Correctional Services	1,028	1,028	-	-	-	-	-	
District Court	322	322	-	-	-	-	-	
Mental Health Administration	395	145	-	59	162	29	-	
Assessor	2,670	1,826	-	-	612	232	-	
Emergency Management	1,326	-	1,114	-	162	50	-	
E911 Communications	37,435	5,111	29,626	-	2,140	558	-	
Jail (Space Only)	-	-	-	-	-	-	-	
Medical Examiner	437	284	-	-	137	16	-	
Ambulance Support	-	-	-	-	-	-	-	
Substance Abuse/ Social Program	26	26	-	-	-	-	-	
All Other	198,900	173	17,662	181,065	-	-	-	
Subtotals	482,367	51,343	171,654	186,417	23,237	7,598	42,119	
Direct Billed	-	-	-	-	-	-	-	
Total	482,367	51,343	171,654	186,417	23,237	7,598	42,119	

**COST ADVISORY SERVICES, INC.
TAMA COUNTY, IOWA – FY 2025
STATEMENT OF FUNCTION & BENEFIT**

SAFETY

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

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

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

COST ADVISORY SERVICES, INC.										
TAMA COUNTY, IOWA - FY 2025										
SAFETY										
COSTS TO BE ALLOCATED										
					First	Second				
					Allocation	Allocation	Sub-total	Total		
Expenditures per Financial Statement:					\$137,748			\$137,748		
Deductions:										
Total Deductions					\$0			\$0		
Allocated Additions:										
					\$0	\$0	\$0			
					\$4,250	\$0	4,250			
					\$231	3	234			
					\$868	8	876			
						999	999			
						975	975			
						0	0			
						0	0			
						2,838	2,838			
						0	0			
Total Allocated Additions					\$5,349	\$4,822	\$10,172	\$10,172		
Departmental Cost Adjustments:										
Total Departmental Cost Adjustments					\$0			\$0		
Total Adjusted Expenditures					\$143,098	\$4,822		\$147,920		

COST ADVISORY SERVICES, INC.											
TAMA COUNTY, IOWA - FY 2025											
SAFETY											
COSTS TO BE ALLOCATED BY FUNCTION INCLUDING ALLOCATED ADDITIONS											
		Alloc.	Genl.								
		Codes	Total	Admin	Safety						
Costs Before Additions (From Sch. 5.3.1)			\$137,748	\$0	\$137,748						
% 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			\$137,748	\$0	\$137,748						
% of Total Costs Excl. GA			100.00%		100.00%						
First Additions:											
Total First Additions			\$5,349								
Re-alloc. Spec. Functions:											
Total Specific Functions			0		0						
All Other 1st Additions			5,349								
Reallocate 1st Incoming AO		F	(5,349)		5,349	0	0	0	0	0	0
Total for 1st Allocation			\$143,098		\$143,098						
Second Additions:											
Total Second Additions			\$4,822								
Re-alloc. Spec. Functions:											
Total Specific Functions			0		0						
All Other 2nd Additions			4,822								
Reallocate 2nd Incoming AO		F	(4,822)		4,822	0	0	0	0	0	0
Total for 2nd Allocation			4,822		4,822						
Total Costs			\$147,920		\$147,920						

COST ADVISORY SERVICES, INC.									
TAMA COUNTY, IOWA - FY 2025									
SAFETY									
DETAIL ALLOCATION OF:									
Safety									
First Allocation					Second Allocation				
User Department	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation	-	0.0000%	-	-	-				-
Equipment Depreciation	-	0.0000%	-	-	-				-
Other Policy & Admiin	-	0.0000%	-	-	-				-
Insurance	0.65	0.4565%	653	-	653				653
Safety	1.00	0.6982%	999	-	999				999
Human Resources	0.65	0.4565%	653	-	653	1	0.4618%	22	676
General Services	3.00	2.0945%	2,997	-	2,997	3	2.1190%	102	3,099
Data Processing	0.15	0.1074%	154	-	154	0	0.1087%	5	159
Auditor	3.04	2.1214%	3,036	-	3,036	3	2.1462%	103	3,139
County Attorney	3.96	2.7658%	3,958	-	3,958	4	2.7982%	135	4,093
Board of Supervisors	4.92	3.4372%	4,919	-	4,919	5	3.4773%	168	5,086
Economic Development	1.77	1.2352%	1,768	-	1,768	2	1.2497%	60	1,828
Elections	1.42	0.9936%	1,422	-	1,422	1	1.0052%	48	1,470
Treasurer	6.00	4.1890%	5,994	-	5,994	6	4.2380%	204	6,199
Sheriff	25.96	18.1257%	25,937	-	25,937	26	18.3374%	884	26,822
Recorder	3.00	2.0945%	2,997	-	2,997	3	2.1190%	102	3,099
Zoning	0.77	0.5371%	769	-	769	1	0.5433%	26	795
Road Clearance	3.50	2.4436%	3,497	-	3,497	4	2.4722%	119	3,616
Sanitary Landfill	5.19	3.6251%	5,187	-	5,187	5	3.6675%	177	5,364
County Engineer	37.12	25.9130%	37,081	-	37,081	37	26.2157%	1,264	38,345
Veteran Affairs	1.19	0.8324%	1,191	-	1,191	1	0.8422%	41	1,232
Conservation Board	4.46	3.1149%	4,457	-	4,457	4	3.1513%	152	4,609
Public Health & Home Care	14.35	10.0161%	14,333	-	14,333	14	10.1331%	489	14,822
Weed Control	0.77	0.5371%	769	-	769	1	0.5433%	26	795
Relief Services	0.54	0.3759%	538	-	538	1	0.3803%	18	556
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	0.6982%	999	-	999	1	0.7063%	34	1,033
Assessor	3.77	2.6316%	3,766	-	3,766	4	2.6623%	128	3,894
Emergency Management	1.00	0.6982%	999	-	999	1	0.7063%	34	1,033
E911 Communications	13.19	9.2105%	13,180	-	13,180	13	9.3181%	449	13,629
Jail (Space Only)	-	0.0000%	-	-	-	-	0.0000%	-	-
Medical Examiner	0.85	0.5908%	845	-	845	1	0.5977%	29	874
Ambulance Support	-	0.0000%	-	-	-	-	0.0000%	-	-
Substance Abuse/ Social Program	-	0.0000%	-	-	-	-	0.0000%	-	-
All Other	-	0.0000%	-	-	-	-	0.0000%	-	-
Total	143.23	100.0000%	143,098	-	143,098	142	100.0000%	4,822	147,920
Allocation Base:	Number of Employees in Each Department								
Source:	Distribution Reports								

COST ADVISORY SERVICES, INC.									
TAMA COUNTY, IOWA - FY 2025									
SAFETY									
DEPARTMENTAL ALLOCATION SUMMARY									
	Total								
User Department	Allocations	Safety							
Building Depreciation	-	-							
Equipment Depreciation	-	-							
Other Policy & Admin	-	-							
Insurance	653	653							
Safety	999	999							
Human Resources	676	676							
General Services	3,099	3,099							
Data Processing	159	159							
Auditor	3,139	3,139							
County Attorney	4,093	4,093							
Board of Supervisors	5,086	5,086							
Economic Development	1,828	1,828							
Elections	1,470	1,470							
Treasurer	6,199	6,199							
Sheriff	26,822	26,822							
Recorder	3,099	3,099							
Zoning	795	795							
Road Clearance	3,616	3,616							
Sanitary Landfill	5,364	5,364							
County Engineer	38,345	38,345							
Veteran Affairs	1,232	1,232							
Conservation Board	4,609	4,609							
Public Health & Home Care	14,822	14,822							
Weed Control	795	795							
Relief Services	556	556							
Department of Human Services	-	-							
Correctional Services	-	-							
District Court	-	-							
Mental Health Administration	1,033	1,033							
Assessor	3,894	3,894							
Emergency Management	1,033	1,033							
E911 Communications	13,629	13,629							
Jail (Space Only)	-	-							
Medical Examiner	874	874							
Ambulance Support	-	-							
Substance Abuse/ Social Program	-	-							
All Other	-	-							
Subtotals	147,920	147,920							
Direct Billed	-	-							
Total	147,920	147,920							

**COST ADVISORY SERVICES, INC.
TAMA COUNTY, IOWA – FY 2025
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 2025										
HUMAN RESOURCES										
COSTS TO BE ALLOCATED BY FUNCTION BEFORE ALLOCATED ADDITIONS										
	Line Item		Genl							
	Exp Codes	Total	Admin	HR						
Salaries & Wages	V	\$66,479		\$66,479						
% of Total S&W		100.00%	0.00%	100.00%						
% of S&W Excl. GA		100.00%		100.00%						
Employee Benefits	S	\$30,078		30,078						
Other Expense Items:										
MISC OFFICE SUPPLIES	S	300		300						
MILEAGE, MEALS, & LODGING	S	255		255						
TELEPHONE SERVICE	S	3,277		3,277						
DATA PROCESSING SERVICES	S	1,195		1,195						
SCHOOL OF INSTRUCTION & MEETINGS	S	877		877						
TRAINING	S	3,599		3,599						
CONTRACT SERVICES	S	8,750		8,750						
EMPLOYEE MEDICAL EXAMS & TESTING	S	0		0						
CONSULTANT FEE, LEGAL COUNSEL	S	7,003		7,003						
ELECTRIC LIGHT & POWER	S	5,322		5,322						
OFFICE EQUIPMENT	S	10,827		10,827						
Total Departmental Expenditures		\$137,962	\$0	\$137,962						
Cost Adjustments:										
Deductions / Exclusions (D & E Codes)										
Specify Other Adjustments:										
		-								
		-								
		-								
		-								
Functional Costs Before Additions		\$137,962	\$0	\$137,962		\$0	\$0	\$0	\$0	

COST ADVISORY SERVICES, INC.											
TAMA COUNTY, IOWA - FY 2025											
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)				\$137,962	\$0	\$137,962					
% 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
Adjusted Functional Costs				\$137,962	\$0	\$137,962					
% of Total Costs Excl. GA				100.00%		100.00%					
First Additions:											
Total First Additions				\$1,651							
Re-alloc. Spec. Functions:											
Total Specific Functions				0		0					
All Other 1st Additions				1,651							
Reallocate 1st Incoming AO			F	(1,651)		1,651	0	0	0	0	0
Total for 1st Allocation				\$139,613		\$139,613					
Second Additions:											
Total Second Additions				\$5,171							
Re-alloc. Spec. Functions:											
Total Specific Functions				0		0					
All Other 2nd Additions				5,171							
Reallocate 2nd Incoming AO			F	(5,171)		5,171	0	0	0	0	0
Total for 2nd Allocation				5,171		5,171					
Total Costs				\$144,784		\$144,784					

COST ADVISORY SERVICES, INC.									
TAMA COUNTY, IOWA - FY 2025									
HUMAN RESOURCES									
DETAIL ALLOCATION OF:									
HR									
First Allocation					Second Allocation				
User Department	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation	-	0.0000%	-	-	-				-
Equipment Depreciation	-	0.0000%	-	-	-				-
Other Policy & Admiin	-	0.0000%	-	-	-				-
Insurance	0.65	0.4565%	637	-	637				637
Safety	1.00	0.6982%	975	-	975				975
Human Resources	0.65	0.4565%	637	-	637				637
General Services	3.00	2.0945%	2,924	-	2,924	3.00	2.1288%	110	3,034
Data Processing	0.15	0.1074%	150	-	150	0.15	0.1092%	6	156
Auditor	3.04	2.1214%	2,962	-	2,962	3.04	2.1561%	112	3,073
County Attorney	3.96	2.7658%	3,861	-	3,861	3.96	2.8111%	145	4,007
Board of Supervisors	4.92	3.4372%	4,799	-	4,799	4.92	3.4934%	181	4,979
Economic Development	1.77	1.2352%	1,725	-	1,725	1.77	1.2555%	65	1,789
Elections	1.42	0.9936%	1,387	-	1,387	1.42	1.0098%	52	1,439
Treasurer	6.00	4.1890%	5,848	-	5,848	6.00	4.2576%	220	6,069
Sheriff	25.96	18.1257%	25,306	-	25,306	25.96	18.4225%	953	26,258
Recorder	3.00	2.0945%	2,924	-	2,924	3.00	2.1288%	110	3,034
Zoning	0.77	0.5371%	750	-	750	0.77	0.5459%	28	778
Road Clearance	3.50	2.4436%	3,412	-	3,412	3.50	2.4836%	128	3,540
Sanitary Landfill	5.19	3.6251%	5,061	-	5,061	5.19	3.6845%	191	5,252
County Engineer	37.12	25.9130%	36,178	-	36,178	37.12	26.3373%	1,362	37,540
Veteran Affairs	1.19	0.8324%	1,162	-	1,162	1.19	0.8461%	44	1,206
Conservation Board	4.46	3.1149%	4,349	-	4,349	4.46	3.1659%	164	4,513
Public Health & Home Care	14.35	10.0161%	13,984	-	13,984	14.35	10.1801%	526	14,510
Weed Control	0.77	0.5371%	750	-	750	0.77	0.5459%	28	778
Relief Services	0.54	0.3759%	525	-	525	0.54	0.3821%	20	545
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	0.6982%	975	-	975	1.00	0.7096%	37	1,011
Assessor	3.77	2.6316%	3,674	-	3,674	3.77	2.6747%	138	3,812
Emergency Management	1.00	0.6982%	975	-	975	1.00	0.7096%	37	1,011
E911 Communications	13.19	9.2105%	12,859	-	12,859	13.19	9.3614%	484	13,343
Jail (Space Only)	-	0.0000%	-	-	-	-	0.0000%	-	-
Medical Examiner	0.85	0.5908%	825	-	825	0.85	0.6004%	31	856
Ambulance Support	-	0.0000%	-	-	-	-	0.0000%	-	-
Substance Abuse/ Social Program	-	0.0000%	-	-	-	-	0.0000%	-	-
All Other	-	0.0000%	-	-	-	-	0.0000%	-	-
Total	143.23	100.0000%	139,613	-	139,613	140.92	100.0000%	5,171	144,784
Allocation Base:	Number of Employees in Each Department								
Source:	Distribution Reports								

COST ADVISORY SERVICES, INC.									
TAMA COUNTY, IOWA - FY 2025									
HUMAN RESOURCES									
DEPARTMENTAL ALLOCATION SUMMARY									
	Total								
User Department	Allocations	HR							
Building Depreciation	-	-							
Equipment Depreciation	-	-							
Other Policy & Admin	-	-							
Insurance	637	637							
Safety	975	975							
Human Resources	637	637							
General Services	3,034	3,034							
Data Processing	156	156							
Auditor	3,073	3,073							
County Attorney	4,007	4,007							
Board of Supervisors	4,979	4,979							
Economic Development	1,789	1,789							
Elections	1,439	1,439							
Treasurer	6,069	6,069							
Sheriff	26,258	26,258							
Recorder	3,034	3,034							
Zoning	778	778							
Road Clearance	3,540	3,540							
Sanitary Landfill	5,252	5,252							
County Engineer	37,540	37,540							
Veteran Affairs	1,206	1,206							
Conservation Board	4,513	4,513							
Public Health & Home Care	14,510	14,510							
Weed Control	778	778							
Relief Services	545	545							
Department of Human Services	-	-							
Correctional Services	-	-							
District Court	-	-							
Mental Health Administration	1,011	1,011							
Assessor	3,812	3,812							
Emergency Management	1,011	1,011							
E911 Communications	13,343	13,343							
Jail (Space Only)	-	-							
Medical Examiner	856	856							
Ambulance Support	-	-							
Substance Abuse/ Social Program	-	-							
All Other	-	-							
Subtotals	144,784	144,784							
Direct Billed	-	-							
Total	144,784	144,784							

**COST ADVISORY SERVICES, INC.
TAMA COUNTY, IOWA – FY 2025
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 DHHS are not claimed as direct costs on quarterly Local Administrative Expense reports.

COST ADVISORY SERVICES, INC.									
TAMA COUNTY, IOWA - FY 2025									
GENERAL SERVICES									
COSTS TO BE ALLOCATED									
				First	Second				
				Allocation	Allocation	Sub-total	Total		
Expenditures per Financial Statement:				\$380,520					\$380,520
Deductions:									
		Capital Outlay		(\$8,648)					
		Total Deductions		(\$8,648)					(\$8,648)
Allocated Additions:									
		Building Depreciation		\$0	\$0	\$0			
		Equipment Depreciation		\$22,646	\$0	22,646			
		Other Policy & Admin		\$1,133	13	1,146			
		Insurance		\$104,263	922	105,185			
		Safety		\$2,997	102	3,099			
		Human Resources		\$2,924	110	3,034			
		General Services			0	0			
		Data Processing			0	0			
		Auditor			17,914	17,914			
		County Attorney			0	0			
		Total Allocated Additions		\$133,964	\$19,061	\$153,025			\$153,025
Departmental Cost Adjustments:									
		Total Departmental Cost Adjustmen		\$0					\$0
Total Adjusted Expenditures				\$505,835	\$19,061				\$524,896

COST ADVISORY SERVICES, INC.									
TAMA COUNTY, IOWA - FY 2025									
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	\$167,186	\$46,630	\$10,326	\$12,083	\$49,100	\$49,047		
% of Total S&W		100.00%	27.89%	6.18%	7.23%	29.37%	29.34%		
% of S&W Excl. GA		100.00%	27.89%	6.18%	7.23%	29.37%	29.34%		
Employee Benefits	S	\$76,610	21,367	4,732	5,537	22,499	22,475		
Other Expense Items:									
ELECTRICAL SUPPLIES & PARTS	S	6,277	1,751	388	454	1,844	1,842		
TELEPHONE EQUIPMENT	S	9,511	2,653	587	687	2,793	2,790		
CUSTODIAL SUPPLIES-COURTHOUSE/JA	S	10,135	2,827	626	732	2,976	2,973		
GASOLINE, VEHICLE REPAIRS/PARTS	S	2,261	631	140	163	664	663		
MINOR EQUIPMENT & HAND TOOLS	S		0	0	0	0	0		
NATURAL&LP GAS WATER&SEWER-S ANN	V	10,945		10,945					
NATURAL&LP GAS WATER-ADMIN BLDG	V	15,711				15,711			
NATURAL&LP GAS WATER-CRTHSE/JAIL	V	42,136					42,136		
BUILDINGS - REPAIR, PROJECTS	S	8,558	2,387	529	619	2,513	2,511		
FIXED PLANT EQUIPMENT	S	10,611	2,959	655	767	3,116	3,113		
MACHINERY & MECHANICAL EQUIPMENT	S	722	201	45	52	212	212		
EXTERMINATION SERVICES	S	621	173	38	45	182	182		
GARBAGE REMOVAL SERVICE	S	4,617	1,288	285	334	1,356	1,354		
AGRICULTURAL/HORTICULTURAL SERV	S	5,972	1,666	369	432	1,754	1,752		
Capital Outlay	D	8,648	8,648						
Total Departmental Expenditures		\$380,520	\$8,648	\$84,532	\$29,665	\$21,905	\$104,720	\$131,049	
Cost Adjustments:									
Deductions / Exclusions (D & E Codes)		(8,648)	(8,648)						
Specify Other Adjustments:									
	V	-	0						
		-							
		-							
		-							
		-							
Functional Costs Before Additions		\$371,871	\$0	\$84,532	\$29,665	\$21,905	\$104,720	\$131,049	

COST ADVISORY SERVICES, INC.										
TAMA COUNTY, IOWA - FY 2025										
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)		\$371,871	\$0	\$84,532	\$29,665	\$21,905	\$104,720	\$131,049		
% of S&W Excl. GA (From Sch. 7.3.1)		100.00%		27.89%	6.18%	7.23%	29.37%	29.34%		
% of Functional Costs Excl. GA		100.00%		22.73%	7.98%	5.89%	28.16%	35.24%		
Reallocate General Admin	S		0	0	0	0	0	0	0	0
Adjusted Functional Costs		\$371,871	\$0	\$84,532	\$29,665	\$21,905	\$104,720	\$131,049		
% of Total Costs Excl. GA		100.00%		22.73%	7.98%	5.89%	28.16%	35.24%		
First Additions:										
Total First Additions		\$133,964								
Re-alloc. Spec. Functions:										
Total Specific Functions		0		0	0	0	0	0		
All Other 1st Additions		133,964								
Reallocate 1st Incoming AO	F	(133,964)		30,452	10,687	7,891	37,725	47,209	0	0
Total for 1st Allocation		\$505,835		\$114,984	\$40,352	\$29,796	\$142,445	\$178,258		
Second Additions:										
Total Second Additions		\$19,061								
Re-alloc. Spec. Functions:										
Total Specific Functions		0		0	0	0	0	0		
All Other 2nd Additions		19,061								
Reallocate 2nd Incoming AO	F	(19,061)		4,333	1,521	1,123	5,368	6,717	0	0
Total for 2nd Allocation		\$19,061		\$4,333	\$1,521	\$1,123	\$5,368	\$6,717		
Total Costs		\$524,896		\$119,317	\$41,872	\$30,919	\$147,812	\$184,975		

COST ADVISORY SERVICES, INC.									
TAMA COUNTY, IOWA - FY 2025									
GENERAL SERVICES									
DETAIL ALLOCATION OF:									
Courtthouse									
First Allocation					Second Allocation				
User Department	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation	-	0.0000%	-	-	-	-	-	-	-
Equipment Depreciation	-	0.0000%	-	-	-	-	-	-	-
Other Policy & Admiin	-	0.0000%	-	-	-	-	-	-	-
Insurance	-	0.0000%	-	-	-	-	-	-	-
Safety	-	0.0000%	-	-	-	-	-	-	-
Human Resources	-	0.0000%	-	-	-	-	-	-	-
General Services	-	0.0000%	-	-	-	-	-	-	-
Data Processing	-	0.0000%	-	-	-	-	0.0000%	-	-
Auditor	-	0.0000%	-	-	-	-	0.0000%	-	-
County Attorney	1,132	10.9818%	12,627	-	12,627	1,132	10.9818%	476	13,103
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%	102,357	-	102,357	9,176	89.0182%	3,857	106,214
Total	10,308	100.0000%	114,984	-	114,984	10,308	100.0000%	4,333	119,317
Allocation Base:	Usable Square Feet of Space								
Source:	Building Floor Plans								

COST ADVISORY SERVICES, INC.									
TAMA COUNTY, IOWA - FY 2025									
GENERAL SERVICES									
DETAIL ALLOCATION OF:									
Annex									
First Allocation					Second Allocation				
User Department	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation	-	0.0000%	-	-	-	-	-	-	-
Equipment Depreciation	-	0.0000%	-	-	-	-	-	-	-
Other Policy & Admin	-	0.0000%	-	-	-	-	-	-	-
Insurance	-	0.0000%	-	-	-	-	-	-	-
Safety	-	0.0000%	-	-	-	-	-	-	-
Human Resources	-	0.0000%	-	-	-	-	-	-	-
General Services	-	0.0000%	-	-	-	-	-	-	-
Data Processing	-	0.0000%	-	-	-	-	0.0000%	-	-
Auditor	-	0.0000%	-	-	-	-	0.0000%	-	-
County Attorney	-	0.0000%	-	-	-	-	0.0000%	-	-
Board of Supervisors	-	0.0000%	-	-	-	-	0.0000%	-	-
Economic Development	-	0.0000%	-	-	-	-	0.0000%	-	-
Elections	-	0.0000%	-	-	-	-	0.0000%	-	-
Treasurer	-	0.0000%	-	-	-	-	0.0000%	-	-
Sheriff	-	0.0000%	-	-	-	-	0.0000%	-	-
Recorder	-	0.0000%	-	-	-	-	0.0000%	-	-
Zoning	-	0.0000%	-	-	-	-	0.0000%	-	-
Road Clearance	-	0.0000%	-	-	-	-	0.0000%	-	-
Sanitary Landfill	-	0.0000%	-	-	-	-	0.0000%	-	-
County Engineer	-	0.0000%	-	-	-	-	0.0000%	-	-
Veteran Affairs	-	0.0000%	-	-	-	-	0.0000%	-	-
Conservation Board	-	0.0000%	-	-	-	-	0.0000%	-	-
Public Health & Home Care	5,223	79.5461%	32,098	-	32,098	5,223	79.5461%	1,210	33,308
Weed Control	-	0.0000%	-	-	-	-	0.0000%	-	-
Relief Services	-	0.0000%	-	-	-	-	0.0000%	-	-
Department of Human Services	368	5.6046%	2,262	-	2,262	368	5.6046%	85	2,347
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%	5,992	-	5,992	975	14.8492%	226	6,218
Total	6,566	100.0000%	40,352	-	40,352	6,566	100.0000%	1,521	41,872
Allocation Base:	Usable Square Feet of Space								
Source:	Building Floor Plans & Measurement								

COST ADVISORY SERVICES, INC.									
TAMA COUNTY, IOWA - FY 2025									
GENERAL SERVICES									
DETAIL ALLOCATION OF:									
CPC									
First Allocation					Second Allocation				
User Department	Allocation Units	% of Total Alloc. Units	First Allocation	Less Dir. Billed \$	Net First Allocation	Allocation Units	% of Total Alloc. Units	Second Allocation	Total Allocated
Building Depreciation	-	0.0000%	-	-	-	-	-	-	-
Equipment Depreciation	-	0.0000%	-	-	-	-	-	-	-
Other Policy & Admiin	-	0.0000%	-	-	-	-	-	-	-
Insurance	-	0.0000%	-	-	-	-	-	-	-
Safety	-	0.0000%	-	-	-	-	-	-	-
Human Resources	-	0.0000%	-	-	-	-	-	-	-
General Services	-	0.0000%	-	-	-	-	-	-	-
Data Processing	-	0.0000%	-	-	-	-	0.0000%	-	-
Auditor	-	0.0000%	-	-	-	-	0.0000%	-	-
County Attorney	-	0.0000%	-	-	-	-	0.0000%	-	-
Board of Supervisors	-	0.0000%	-	-	-	-	0.0000%	-	-
Economic Development	-	0.0000%	-	-	-	-	0.0000%	-	-
Elections	-	0.0000%	-	-	-	-	0.0000%	-	-
Treasurer	-	0.0000%	-	-	-	-	0.0000%	-	-
Sheriff	2,458	100.0000%	29,796	-	29,796	2,458	100.0000%	1,123	30,919
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	2,458	100.0000%	29,796	-	29,796	2,458	100.0000%	1,123	30,919
Allocation Base:	Total Square Feet of Space Occupied								
Source:	Building Floor Plans								

COST ADVISORY SERVICES, INC.									
TAMA COUNTY, IOWA - FY 2025									
GENERAL SERVICES									
DETAIL ALLOCATION OF:									
Admin Bldg									
First Allocation					Second Allocation				
User Department	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation	-	0.0000%	-	-	-	-	-	-	-
Equipment Depreciation	-	0.0000%	-	-	-	-	-	-	-
Other Policy & Admiin	-	0.0000%	-	-	-	-	-	-	-
Insurance	-	0.0000%	-	-	-	-	-	-	-
Safety	-	0.0000%	-	-	-	-	-	-	-
Human Resources	-	0.0000%	-	-	-	-	-	-	-
General Services	-	0.0000%	-	-	-	-	-	-	-
Data Processing	-	0.0000%	-	-	-	-	0.0000%	-	-
Auditor	1,286	22.2414%	31,682	-	31,682	1,286	22.2414%	1,194	32,876
County Attorney	-	0.0000%	-	-	-	-	0.0000%	-	-
Board of Supervisors	462	7.9903%	11,382	-	11,382	462	7.9903%	429	11,811
Economic Development	-	0.0000%	-	-	-	-	0.0000%	-	-
Elections	-	0.0000%	-	-	-	-	0.0000%	-	-
Treasurer	1,540	26.6344%	37,939	-	37,939	1,540	26.6344%	1,430	39,369
Sheriff	-	0.0000%	-	-	-	-	0.0000%	-	-
Recorder	1,126	19.4742%	27,740	-	27,740	1,126	19.4742%	1,045	28,785
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%	33,702	-	33,702	1,368	23.6596%	1,270	34,972
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%	142,445	-	142,445	5,782	100.0000%	5,368	147,812
Allocation Base:	Usable Square Feet of Space								
Source:	Consultant Measurement								

COST ADVISORY SERVICES, INC.									
TAMA COUNTY, IOWA - FY 2025									
GENERAL SERVICES									
DETAIL ALLOCATION OF:									
Jail									
First Allocation					Second Allocation				
User Department	Allocation Units	% of Total Alloc. Units	First Allocation	Less Dir. Billed \$	Net First Allocation	Allocation Units	% of Total Alloc. Units	Second Allocation	Total 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%	178,258	-	178,258	100	100.0000%	6,717	184,975
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%	178,258	-	178,258	100	100.0000%	6,717	184,975
Allocation Base:	Direct Allocation to Jail								
Source:	Direct Allocation								

COST ADVISORY SERVICES, INC.							
TAMA COUNTY, IOWA - FY 2025							
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	32,876	-	-	-	32,876	-	
County Attorney	13,103	13,103	-	-	-	-	
Board of Supervisors	11,811	-	-	-	11,811	-	
Economic Development	-	-	-	-	-	-	
Elections	-	-	-	-	-	-	
Treasurer	39,369	-	-	-	39,369	-	
Sheriff	30,919	-	-	30,919	-	-	
Recorder	28,785	-	-	-	28,785	-	
Zoning	-	-	-	-	-	-	
Road Clearance	-	-	-	-	-	-	
Sanitary Landfill	-	-	-	-	-	-	
County Engineer	-	-	-	-	-	-	
Veteran Affairs	-	-	-	-	-	-	
Conservation Board	-	-	-	-	-	-	
Public Health & Home Care	33,308	-	33,308	-	-	-	
Weed Control	-	-	-	-	-	-	
Relief Services	-	-	-	-	-	-	
Department of Human Services	2,347	-	2,347	-	-	-	
Correctional Services	-	-	-	-	-	-	
District Court	-	-	-	-	-	-	
Mental Health Administration	-	-	-	-	-	-	
Assessor	34,972	-	-	-	34,972	-	
Emergency Management	-	-	-	-	-	-	
E911 Communications	-	-	-	-	-	-	
Jail (Space Only)	184,975	-	-	-	-	184,975	
Medical Examiner	-	-	-	-	-	-	
Ambulance Support	-	-	-	-	-	-	
Substance Abuse/ Social Program	-	-	-	-	-	-	
All Other	112,431	106,214	6,218	-	-	-	
Subtotals	524,896	119,317	41,872	30,919	147,812	184,975	
Direct Billed	-	-	-	-	-	-	
Total	524,896	119,317	41,872	30,919	147,812	184,975	

**COST ADVISORY SERVICES, INC.
TAMA COUNTY, IOWA – FY 2025
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 2025									
DATA PROCESSING									
COSTS TO BE ALLOCATED									
				First	Second				
				Allocation	Allocation	Sub-total	Total		
Expenditures per Financial Statement:				\$226,785					\$226,785
Deductions:									
Total Deductions				\$0					\$0
Allocated Additions:									
Building Depreciation				\$0	\$0	\$0			
Equipment Depreciation				\$13,909	\$0	13,909			
Other Policy & Admin				\$381	4	385			
Insurance				\$835	8	843			
Safety				\$154	5	159			
Human Resources				\$150	6	156			
General Services				\$0	0	0			
Data Processing					0	0			
Auditor					2,902	2,902			
County Attorney					0	0			
Total Allocated Additions				\$15,428	\$2,925	\$18,354			\$18,354
Departmental Cost Adjustments:									
BOS - Data Processing Svcs				38,258					
Total Departmental Cost Adjustmer				\$38,258					\$38,258
Total Adjusted Expenditures				\$280,471	\$2,925				\$283,396

COST ADVISORY SERVICES, INC.											
TAMA COUNTY, IOWA - FY 2025											
DATA PROCESSING											
COSTS TO BE ALLOCATED BY FUNCTION INCLUDING ALLOCATED ADDITIONS											
		Alloc.	Genl.								
		Codes	Admin	Data Proc							
		Total									
Costs Before Additions (From Sch. 8.3.1)			\$265,043	\$0	\$265,043						
% of S&W Excl. GA (From Sch. 8.3.1)			100.00%		100.00%						
% of Functional Costs Excl. GA			100.00%		100.00%						
Reallocate General Admin	P		0	0	0	0	0	0	0	0	0
Adjusted Functional Costs			\$265,043	\$0	\$265,043						
% of Total Costs Excl. GA			100.00%		100.00%						
First Additions:											
Total First Additions			\$15,428								
Re-alloc. Spec. Functions:											
Total Specific Functions			0		0						
All Other 1st Additions			15,428								
Reallocate 1st Incoming AO	F	(15,428)		15,428	0	0	0	0	0	0	0
Total for 1st Allocation			\$280,471		\$280,471						
Second Additions:											
Total Second Additions			\$2,925								
Re-alloc. Spec. Functions:											
Total Specific Functions			0		0						
All Other 2nd Additions			2,925								
Reallocate 2nd Incoming AO	F	(2,925)		2,925	0	0	0	0	0	0	0
Total for 2nd Allocation			2,925		2,925						
Total Costs			\$283,396		\$283,396						

COST ADVISORY SERVICES, INC.									
TAMA COUNTY, IOWA - FY 2025									
DATA PROCESSING									
DETAIL ALLOCATION OF:									
Data Proc									
First Allocation					Second Allocation				
User Department	Allocation Units	% of Total Alloc. Units	First Allocation	Less Dir. Billed \$	Net First Allocation	Allocation Units	% of Total Alloc. Units	Second Allocation	Total Allocated
Building Depreciation		0.0000%	-	-	-				-
Equipment Depreciation		0.0000%	-	-	-				-
Other Policy & Admiin		0.0000%	-	-	-				-
Insurance		0.0000%	-	-	-				-
Safety		0.0000%	-	-	-				-
Human Resources		0.0000%	-	-	-				-
General Services		0.0000%	-	-	-				-
Data Processing		0.0000%	-	-	-				-
Auditor	100	100.0000%	280,471	-	280,471	100.00	100.0000%	2,925	283,396
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%	280,471	-	280,471	100.00	100.0000%	2,925	283,396
Allocation Base:	Direct Allocation to Auditor								
Source:	Direct Allocation								

COST ADVISORY SERVICES, INC.									
TAMA COUNTY, IOWA - FY 2025									
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	283,396	283,396							
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	283,396	283,396							
Direct Billed	-	-							
Total	283,396	283,396							

**COST ADVISORY SERVICES, INC.
TAMA COUNTY, IOWA – FY 2025
STATEMENT OF FUNCTION & BENEFIT**

COUNTY AUDITOR

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

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

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

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

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

COST ADVISORY SERVICES, INC.											
TAMA COUNTY, IOWA - FY 2025											
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)			\$488,602	\$132,935	\$102,756	\$92,282	\$160,629				
% of S&W Excl. GA (From Sch. 9.3.1)			100.00%		44.97%	7.00%	48.04%				
% of Functional Costs Excl. GA			100.00%		28.89%	25.95%	45.16%				
Reallocate General Admin			S	(132,935)	36,587	36,636	59,712	0	0	0	0
Adjusted Functional Costs			\$488,602	\$0	\$139,343	\$128,918	\$220,341				
% of Total Costs Excl. GA			100.00%		28.52%	26.39%	45.10%				
First Additions:											
Total First Additions			\$331,567								
Re-alloc. Spec. Functions:											
Total Specific Functions			0		0	0	0				
All Other 1st Additions			331,567								
Reallocate 1st Incoming AO			F	(331,567)	94,559	87,484	149,524	0	0	0	0
Total for 1st Allocation			\$820,170		\$233,902	\$216,402	\$369,866				
Second Additions:											
Total Second Additions			\$11,600								
Re-alloc. Spec. Functions:											
Total Specific Functions			0		0	0	0				
All Other 2nd Additions			11,600								
Reallocate 2nd Incoming AO			F	(11,600)	3,308	3,061	5,231	0	0	0	0
Total for 2nd Allocation			11,600		3,308	3,061	5,231				
Total Costs			\$831,770		\$237,210	\$219,463	\$375,097				

COST ADVISORY SERVICES, INC.									
TAMA COUNTY, IOWA - FY 2025									
AUDITOR									
DETAIL ALLOCATION OF:					Payroll Svcs				
	First Allocation					Second Allocation			
User Department	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation	-	0.0000%	-	-	-				-
Equipment Depreciation	-	0.0000%	-	-	-				-
Other Policy & Admiin	-	0.0000%	-	-	-				-
Insurance	0.65	0.4565%	1,068	-	1,068				1,068
Safety	1.00	0.6982%	1,633	-	1,633				1,633
Human Resources	0.65	0.4565%	1,068	-	1,068				1,068
General Services	3.00	2.0945%	4,899	-	4,899				4,899
Data Processing	0.15	0.1074%	251	-	251				251
Auditor	3.04	2.1214%	4,962	-	4,962				4,962
County Attorney	3.96	2.7658%	6,469	-	6,469	3.96	2.9403%	97	6,567
Board of Supervisors	4.92	3.4372%	8,040	-	8,040	4.92	3.6540%	121	8,160
Economic Development	1.77	1.2352%	2,889	-	2,889	1.77	1.3132%	43	2,933
Elections	1.42	0.9936%	2,324	-	2,324	1.42	1.0562%	35	2,359
Treasurer	6.00	4.1890%	9,798	-	9,798	6.00	4.4533%	147	9,946
Sheriff	25.96	18.1257%	42,396	-	42,396	25.96	19.2692%	637	43,034
Recorder	3.00	2.0945%	4,899	-	4,899	3.00	2.2267%	74	4,973
Zoning	0.77	0.5371%	1,256	-	1,256	0.77	0.5709%	19	1,275
Road Clearance	3.50	2.4436%	5,716	-	5,716	3.50	2.5978%	86	5,802
Sanitary Landfill	5.19	3.6251%	8,479	-	8,479	5.19	3.8538%	127	8,607
County Engineer	37.12	25.9130%	60,611	-	60,611	37.12	27.5478%	911	61,522
Veteran Affairs	1.19	0.8324%	1,947	-	1,947	1.19	0.8850%	29	1,976
Conservation Board	4.46	3.1149%	7,286	-	7,286	4.46	3.3114%	110	7,395
Public Health & Home Care	14.35	10.0161%	23,428	-	23,428	14.35	10.6480%	352	23,780
Weed Control	0.77	0.5371%	1,256	-	1,256	0.77	0.5709%	19	1,275
Relief Services	0.54	0.3759%	879	-	879	0.54	0.3997%	13	893
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	0.6982%	1,633	-	1,633	1.00	0.7422%	25	1,658
Assessor	3.77	2.6316%	6,155	-	6,155	3.77	2.7976%	93	6,248
Emergency Management	1.00	0.6982%	1,633	-	1,633	1.00	0.7422%	25	1,658
E911 Communications	13.19	9.2105%	21,544	-	21,544	13.19	9.7916%	324	21,868
Jail (Space Only)	-	0.0000%	-	-	-	-	0.0000%	-	-
Medical Examiner	0.85	0.5908%	1,382	-	1,382	0.85	0.6280%	21	1,403
Ambulance Support	-	0.0000%	-	-	-	-	0.0000%	-	-
All Other	-	0.0000%	-	-	-	-	0.0000%	-	-
Total	143.23	100.0000%	233,902	-	233,902	134.73	100.0000%	3,308	237,210
Allocation Base:	Aver. No. of Employees in Depts.								
Source:	Distribution Reports								

COST ADVISORY SERVICES, INC.									
TAMA COUNTY, IOWA - FY 2025									
AUDITOR									
DETAIL ALLOCATION OF:									
Acctg Svcs									
First Allocation						Second Allocation			
User Department	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation		0.0000%	-	-	-				-
Equipment Depreciation		0.0000%	-	-	-				-
Other Policy & Admiin	11	0.1531%	331	-	331				331
Insurance	19	0.2645%	572	-	572				572
Safety	40	0.5569%	1,205	-	1,205				1,205
Human Resources	114	1.5871%	3,434	-	3,434				3,434
General Services	432	6.0142%	13,015	-	13,015				13,015
Data Processing	88	1.2251%	2,651	-	2,651				2,651
Auditor	75	1.0441%	2,260	-	2,260				2,260
County Attorney	136	1.8934%	4,097	-	4,097	136	2.1237%	65	4,162
Board of Supervisors	304	4.2322%	9,159	-	9,159	304	4.7470%	145	9,304
Economic Development	75	1.0441%	2,260	-	2,260	75	1.1711%	36	2,295
Elections	154	2.1440%	4,640	-	4,640	154	2.4047%	74	4,713
Treasurer	205	2.8540%	6,176	-	6,176	205	3.2011%	98	6,274
Sheriff	575	8.0050%	17,323	-	17,323	575	8.9788%	275	17,598
Recorder	61	0.8492%	1,838	-	1,838	61	0.9525%	29	1,867
Zoning	27	0.3759%	813	-	813	27	0.4216%	13	826
Road Clearance	94	1.3086%	2,832	-	2,832	94	1.4678%	45	2,877
Sanitary Landfill	573	7.9772%	17,263	-	17,263	573	8.9475%	274	17,537
County Engineer	1,817	25.2958%	54,741	-	54,741	1,817	28.3729%	868	55,609
Veteran Affairs	94	1.3086%	2,832	-	2,832	94	1.4678%	45	2,877
Conservation Board	416	5.7915%	12,533	-	12,533	416	6.4959%	199	12,732
Public Health & Home Care	684	9.5225%	20,607	-	20,607	684	10.6808%	327	20,934
Weed Control	4	0.0557%	121	-	121	4	0.0625%	2	122
Relief Services	37	0.5151%	1,115	-	1,115	37	0.5778%	18	1,132
Department of Human Services	18	0.2506%	542	-	542	18	0.2811%	9	551
Correctional Services	97	1.3504%	2,922	-	2,922	97	1.5147%	46	2,969
District Court	131	1.8238%	3,947	-	3,947	131	2.0456%	63	4,009
Mental Health Administration	10	0.1392%	301	-	301	10	0.1562%	5	306
Assessor	132	1.8377%	3,977	-	3,977	132	2.0612%	63	4,040
Emergency Management	87	1.2112%	2,621	-	2,621	87	1.3585%	42	2,663
E911 Communications	349	4.8587%	10,514	-	10,514	349	5.4497%	167	10,681
Jail (Space Only)		0.0000%	-	-	-	-	0.0000%	-	-
Medical Examiner	30	0.4177%	904	-	904	30	0.4685%	14	918
Ambulance Support	12	0.1671%	362	-	362	12	0.1874%	6	367
Substance Abuse/ Social Program	22	0.3063%	663	-	663	22	0.3435%	11	673
All Other	260	3.6197%	7,833	-	7,833	260	4.0600%	124	7,957
Total	7,183	100.0000%	216,402	-	216,402	6,404	100.0000%	3,061	219,463
Allocation Base:	Non-Payroll Transactions								
Source:	Detail Expenditure Report								

COST ADVISORY SERVICES, INC.									
TAMA COUNTY, IOWA - FY 2025									
AUDITOR									
DEPARTMENTAL ALLOCATION SUMMARY									
	Total								
User Department	Allocations	Payroll Svcs	Acctg Svcs						
Building Depreciation	-	-	-						
Equipment Depreciation	-	-	-						
Other Policy & Admin	331	-	331						
Insurance	1,640	1,068	572						
Safety	2,838	1,633	1,205						
Human Resources	4,502	1,068	3,434						
General Services	17,914	4,899	13,015						
Data Processing	2,902	251	2,651						
Auditor	7,221	4,962	2,260						
County Attorney	10,729	6,567	4,162						
Board of Supervisors	17,464	8,160	9,304						
Economic Development	5,228	2,933	2,295						
Elections	7,072	2,359	4,713						
Treasurer	16,220	9,946	6,274						
Sheriff	60,632	43,034	17,598						
Recorder	6,840	4,973	1,867						
Zoning	2,101	1,275	826						
Road Clearance	8,678	5,802	2,877						
Sanitary Landfill	26,143	8,607	17,537						
County Engineer	117,131	61,522	55,609						
Veteran Affairs	4,853	1,976	2,877						
Conservation Board	20,127	7,395	12,732						
Public Health & Home Care	44,714	23,780	20,934						
Weed Control	1,397	1,275	122						
Relief Services	2,025	893	1,132						
Department of Human Services	551	-	551						
Correctional Services	2,969	-	2,969						
District Court	4,009	-	4,009						
Mental Health Administration	1,964	1,658	306						
Assessor	10,288	6,248	4,040						
Emergency Management	4,320	1,658	2,663						
E911 Communications	32,549	21,868	10,681						
Jail (Space Only)	-	-	-						
Medical Examiner	2,321	1,403	918						
Ambulance Support	367	-	367						
Substance Abuse/ Social Program	673		673						
All Other	7,957	-	7,957						
Subtotals	456,673	237,210	219,463						
Direct Billed	-	-	-						
Total	456,673	237,210	219,463						

**COST ADVISORY SERVICES, INC.
TAMA COUNTY, IOWA – FY 2025
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 2025											
COUNTY ATTORNEY											
COSTS TO BE ALLOCATED BY FUNCTION INCLUDING ALLOCATED ADDITIONS											
		Alloc.	Genl.								
		Codes	Admin	Social Svcs	Gen Gov't						
Costs Before Additions (From Sch. 10.3.1)			\$0	\$145,666	\$403,052						
% of S&W Excl. GA (From Sch.10.3.1)				26.55%	73.45%						
% of Functional Costs Excl. GA				26.55%	73.45%						
Reallocate General Admin	S		0	0	0	0	0	0	0	0	0
Adjusted Functional Costs			\$0	\$145,666	\$403,052						
% of Total Costs Excl. GA				26.55%	73.45%						
First Additions:											
Total First Additions			\$47,777								
Re-alloc. Spec. Functions:											
Total Specific Functions			0	0	0						
All Other 1st Additions			47,777								
Reallocate 1st Incoming AO	F		(47,777)	12,683	35,094	0	0	0	0	0	0
Total for 1st Allocation			\$596,496	\$158,349	\$438,146						
Second Additions:											
Total Second Additions			\$965								
Re-alloc. Spec. Functions:											
Total Specific Functions			0	0	0						
All Other 2nd Additions			965								
Reallocate 2nd Incoming AO	F		(965)	256	709	0	0	0	0	0	0
Total for 2nd Allocation			965	256	709						
Total Costs			\$597,461	\$158,606	\$438,855						

COST ADVISORY SERVICES, INC.									
TAMA COUNTY, IOWA - FY 2025									
COUNTY ATTORNEY									
DETAIL ALLOCATION OF:									
Social Svcs									
First Allocation					Second Allocation				
User Department	Allocation Units	% of Total Alloc. Units	First Allocation	Less Dir. Billed \$	Net First Allocation	Allocation Units	% of Total Alloc. Units	Second Allocation	Total Allocated
Building Depreciation		0.0000%	-	-	-				-
Equipment Depreciation		0.0000%	-	-	-				-
Other Policy & Admiin		0.0000%	-	-	-				-
Insurance		0.0000%	-	-	-				-
Safety		0.0000%	-	-	-				-
Human Resources		0.0000%	-	-	-				-
General Services		0.0000%	-	-	-				-
Data Processing		0.0000%	-	-	-				-
Auditor		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%	158,349	-	158,349	100	100.0000%	256	158,606
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%	158,349	-	158,349	100	100.0000%	256	158,606
Allocation Base:	Direct Allocation to Social Services								
Source:	Direct Allocation								

COST ADVISORY SERVICES, INC.									
TAMA COUNTY, IOWA - FY 2025									
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	158,606	158,606							
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	158,606	158,606							
Direct Billed	-	-							
Total	158,606	158,606							

CERTIFICATE OF COST ALLOCATION PLAN

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

- (1) All costs included in this proposal based on the Fiscal Year ended June 30, 2025, to establish cost allocations or billings for use in FY 2027, are allowable in accordance with the requirements of 2 CFR 200 “Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards”, and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

- (2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the Federal awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Governmental Unit: Tama County

Signature: _____

Printed Name of Official: _____

Title: _____

Date of Execution: _____

CENTRAL IOWA JUVENILE DETENTION CENTER

2317 Rick Collins Way, Eldora, IA 50627

28E Agreement – 05/22/26

ARTICLE I – NAME

The official name of this Entity shall be: Central Iowa Juvenile Detention Center (CIJDC)

ARTICLE II – PURPOSE

1. To form a 28E Entity to provide Juvenile Justice and Social Services.

ARTICLE III – LEGAL STATUS

1. CIJDC is a 28E Entity and shall be a public body and a separate legal entity exercising public and essential governmental functions. CIJDC shall be governed by a Commission as specified in Article VIII.

ARTICLE IV – COMMENCEMENT OF OPERATIONS

1. The operations of the Entity shall commence upon filing of these Articles with the Iowa Secretary of State and recording with each of the Member County's Recorder.
2. The effective date of the Entity will be August 1, 1993.

ARTICLE V – DURATION

1. The duration and existence of the Entity shall be perpetual unless dissolved.

ARTICLE VI – POWERS AND DUTIES

1. The Commission shall have the following powers:
 - a. To adopt and have a common seal and to alter the same at pleasure.
 - b. To sue and be sued.
 - c. To acquire, hold and use and dispose of the reserves derived from the operations of its facilities and other moneys of the Entity.
 - d. To acquire, hold, use and dispose of other personal property for the purposes of the Entity.
 - e. To acquire by purchase, gift, lease or otherwise, real property and easements therein, if any, and to hold and use the same, and to dispose of property so acquired no longer necessary for the purposes of this Entity.
 - f. To accept gifts or grants of real or personal property, money, material, labor or supplies for the purposes of the Entity, and to make and perform such agreements and contracts as may be necessary or convenient in connection with the procuring, acceptance or disposition of such gifts or grants.
 - g. To make and enforce bylaws or rules and regulations for the management and operation of its business and affairs and for the use, maintenance and operation of its facilities and any other of its properties. Such By-Laws shall become effective when adopted by the Commission.
 - h. To do and perform any acts and things authorized by Iowa Code Chapter 28E, as amended and by this Agreement, under, through or by means of its, agents and employees, or by contracts with any person.

- i. To enter into any and all contracts, execute any and all instruments, and do and perform all acts or things necessary or desirable for the purpose of the Entity or to carry out any powers expressly given by this Agreement.
 - j. To make or cause to be made studies and surveys necessary or useful and convenient to carrying out the functions of the Entity.
 - k. To contract with and compensate consultants for professional services including but not limited to architects, engineers, planners, lawyers, accountants, and other found necessary or useful and convenient to the stated purpose of the Entity.
 - l. To provide for a system of budgeting, accounting, auditing and reporting of all Entity funds and transactions, for a depository, and for bonding of employees.
 - m. To consult with representative of Federal, State, and local agencies, departments and their officers and employees and to contract with such agencies and departments.
 - n. To provide in the preceding authorizing such obligations for remedies upon default in the payment of principal and interest on such obligations including but not limited to, the appointment of a trustee to represent the holders of such obligations in default and the appointment of a receiver of the Entity's property, such trustee and such receiver to have the powers and duties provided for in the proceeding authorizing such obligations.
 - o. To hire employees, fix their compensations, benefits, personnel rules and regulations, and terminate their employment.
 - p. To borrow money and accept grants, contributions or non-recourse loans from, and to enter into contracts, leases, or other transactions.
- 2. Duties of the Commission**
- To approve policy, by-laws, staff and to serve member governments and agencies to fulfill the purposes as outlined in Article II.
- a. The Commission shall adopt and revise Bylaws as necessary for the proper operation of the Center. Such Bylaws shall become effective when adopted by the Commission.

ARTICLE VII – FINANCING

- 1. The Entity shall operate on a fiscal year basis, July 1 through June 30.
- 2. The Chair of the Commission shall call a meeting of the Commission to review a proposed budget for the next fiscal year, prepared by the CIJDC Executive Director.
- 3. The budget shall project anticipated revenues and expenditures.
- 4. Rates shall be established and adjusted by the Commission.

ARTICLE VIII – MEMBERSHIP

- 1. **Members and Date Joined:**
 - a. 09-03-1993 – Boone, Calhoun, Hardin, Hamilton, Story and Webster County
 - b. 02-04-1994 – Marshall County
 - c. 07-07-1995 – Winnebago County
 - d. 06-11-1999 – Greene County
 - e. 01-07-2000 – Tama County
 - f. 02-02-2001 – Poweshiek County
 - g. 12-14-2001 – Jasper and Hancock Counties

- h. 01-11-2002 – Humboldt County
 - i. 12-12-2002 – Kossuth County
 - j. 11-07-2003 – Iowa County
 - k. 12-01-2008 – Buena Vista County
 - l. 08-27-2009 – Floyd County
 - m. 10-08-2009 – Wright County
 - n. 06-11-2010 – Franklin County
 - o. 09-10-2010 – Mahaska County
 - p. 05-13-2011 – Appanoose County
2. **Method of Joining** – Any county may join the Entity by proceeding in the following manner:
- a. The Board of Supervisors of the county seeking to enter this 28E Agreement shall pass a resolution approving this 28E Agreement and requesting membership in CIJDC.
 - b. Acceptance by the commission of the applicant county shall pass by unanimous vote of the whole Commission.
 - c. The 28E will need to be updated, amended, to add the joining members, then presented to the existing member governments full boards. This will need to be unanimous from all counties to proceed.
 - d. The applicant county shall be assessed an initial fee, which will be \$1.00 per person in their county population at the last census, determined by the Commission.
 - e. The Board of Supervisors of the joining county shall appoint a Supervisor Designee and may appoint an Alternate that is an elected official from that county.
 - f. New membership would be effective July 1st, the first day of the new fiscal year.

The below items only apply to the following counties: Benton, Bremer, Buchanan, Crawford, Dubuque, Emmet, Fayette, Grundy, Jones, Lucas, Mitchell, and Worth.

- 1. A former county may rejoin and make annual payments for up to 5 years to pay off the initial fee, with voting rights after the first payment. To be eligible to apply for membership status, the former member county must have no outstanding CIJDC invoices greater than 90 days and must stay current on their annual payment.
 - 2. Former members may opt to participate as a non-member by declining the initial fee. In this capacity, the county will benefit from the same service rate as members but will possess no voting rights and no equity in the organization.
3. **Duration of Membership** – A Member County shall continue its membership until such times as:
- a. The Member terminates membership
 - b. The Entity is dissolved
4. **Membership Termination** – Members may withdraw from the Entity in the following manner:

- a. The Member County Board of Supervisors shall adopt a Resolution requesting to withdraw their membership from the 28E and shall forward a copy to the Chair of the CIJDC Commission and the Executive Director
- b. The Commission will discuss and consider the Resolution during their next meeting.
- c. Any member wishing to terminate membership shall forfeit all financial gain in CIJDC and there shall be a winding up of debts.

ARTICLE IX – APPOINTMENTS

1. Each Member County shall appoint a County Supervisor as Designee and may appoint one county elected official Alternate at the annual meeting.

ARTICLE X – OFFICERS, MEETINGS, EMPLOYEES AND VOTING

1. **Executive Officers** – The Executive Officers will consist of: Chair, 1st Vice Chair, 2nd Vice Chair, 3rd Vice Chair and 4th Vice Chair. All are elected by the Commission and from the Commission at the annual meeting. They shall serve for a term of one year through January, or until their successors are elected, or they no longer represent their county in the same manner. In this event the remaining members shall elect a replacement. The Chair shall not hold the same office for more than two consecutive full terms.
2. **Meetings** – The Commission shall meet not less than quarterly and at such times as the Chair or Vice-Chair shall call a meeting of the Commission.
3. **Employees** – The Commission may employ staff or pay consultants.
4. **Voting** – Each member of the Commission may be entitled one vote, to be cast by the Designee or Alternate.
5. **Quorum** – A simple majority of the full commission members shall be sufficient to have a quorum.

ARTICLE XI – BYLAWS

1. The Commission shall adopt Bylaws for the operation of the Entity.
2. Bylaws may be repealed, changed, or modified by a majority vote of the Commission.

ARTICLE XII – DISSOLUTION

1. This 28E Agreement created may be dissolved by a majority vote of the Member Counties. Upon such dissolution all assets of CIJDC shall be liquidated and the net proceeds obtained shall be distributed to the individual member counties of the Entity according to the Member Equity Formula. The Member Equity Formula is derived by the most current data of the bed days used by county since inception.

ARTICLE – AMENDMENTS

1. The terms of these Articles of Agreement may be amended by a super majority (2/3) vote of the full Commission and ratification by unanimous vote of the existing member government's full boards. Commission members must receive a copy of proposed

amendments at least twenty days prior to the date that action is to be taken. Amendments will take effect on July 1st of the following fiscal year, unless another effective date is stated.

ARTICLE XIV – SEVERABILITY

1. If any provision of these Articles of Agreement, or the application thereof to any person or circumstance, are held to be invalid, such invalidity shall not affect other provisions or applications of these Articles, which can be given effect with the invalid provisions or applications and to this end the provisions of these Articles are declared to be severable.

All parties have approved this 28E Agreement

Adopted by Commission: 00-00-25

CIJDC Commission Member/**Boone** Co. Supervisor
[Name]

CIJDC Commission Member/**Calhoun** Co. Supervisor
[Name]

CIJDC Commission Member/**Hamilton** Co. Supervisor
[Name]

CIJDC Commission Member/**Hardin** Co. Supervisor
[Name]

CIJDC Commission Member/**Story** Co. Supervisor
[Name]

CIJDC Commission Member/**Webster** Co. Supervisor
[Name]

CIJDC Commission Member/**Marshall** Co. Supervisor
[Name]

CIJDC Commission Member/**Winnebago** Co. Supervisor
[Name]

CIJDC Commission Member/**Greene** Co. Supervisor
[Name]

CIJDC Commission Member/**Tama** Co. Supervisor
[Name]

CIJDC Commission Member/**Poweshiek** Co. Supervisor
[Name]

CIJDC Commission Member/**Hancock** Co. Supervisor
[Name]

CIJDC Commission Member/**Jasper** Co. Supervisor
[Name]

CIJDC Commission Member/**Humboldt** Co. Supervisor
[Name]

CIJDC Commission Member/**Kossuth** Co. Supervisor
[Name]

CIJDC Commission Member/**Iowa** Co. Supervisor
[Name]

CIJDC Commission Member/**Buena Vista** Co. Supervisor
[Name]

CIJDC Commission Member/**Palo Alto** Co. Supervisor
[Name]

CIJDC Commission Member/**Floyd** Co. Supervisor
[Name]

CIJDC Commission Member/**Wright** Co. Supervisor
[Name]

CIJDC Commission Member/**Franklin** Co. Supervisor
[Name]

CIJDC Commission Member/**Mahaska** Co. Supervisor
[Name]

CIJDC Commission Member/**Appanoose** Co. Supervisor
[Name]



Welcome to Greenbelt Home Care

Hardin County Public Health

641.939.8444

Who We Are



Registered Nurses

Registered nurses from Greenbelt Home Care provide skilled home care for people who have an illness or have been in the hospital.

They keep your physician updated on your recovery, and perform skilled tasks such as drawing blood for lab tests, giving medicine by injection, caring for a wound, or teaching you and your family about your medications & treatments. Registered nurses help you return to your independent lifestyle, and are knowledgeable of resources in our community that will help you recover and stay well.

They can also make referrals to several different agencies in the community.

Nursing services are funded by Medicare, Medicaid, Veterans Affairs, private insurance, grants, and the Hardin County Board of Supervisors.

Public Health

Public health promotes and protects the health of people and the communities where they live, learn, work, and play.

Those of us working in public health try to prevent people from getting sick or injured in the first place. We also promote wellness by encouraging healthy behaviors.

That can mean vaccinating children and adults to prevent the spread of disease, or educating people about the risks of alcohol and tobacco. Public health sets safety standards to protect workers and develops school nutrition programs to ensure kids have access to healthy food.

Public health works to track disease outbreaks, prevent injuries, and shed light on why some of us are more likely to suffer from poor health than others. The many facets of public health include speaking out for laws that promote smoke-free indoor air and seatbelts, spreading the word about ways to stay healthy, and offering science-based solutions to problems.

Why Our Clients Choose Us!

"The care that was provided was wonderful, they were very helpful and made the healing process easier for me. I am very thankful for Greenbelt Home Care."

"This agency is a blessing. I love all of the workers. They are so dedicated to us and they make sure all our needs and cares are met. I thank them all from my heart and God Bless."

"We want to express our appreciation and gratitude for the professional and caring attention your staff provided our mother. Everyone was always very kind, considerate and respectful of her. She often commented about how she looked forward to their visiting her home twice a day."

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