

Financials Attachment "B"

POLK COUNTY SHERIFF'S OFFICE

Dallas Center-Grimes Community School District

Contract Law Enforcement- School Resource Officer

FY 26/27 to FY 30/31 Contract Extension

		Estimate	Estimate	Estimate	Estimate	
Law Enforcement Services		Year 1	Year 2	Year 3	Year 4	Year 5
Annual Compensation per Position		FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31
Base Salary ¹	\$	96,657	\$ 99,073	\$ 101,550	\$ 104,089	\$ 106,691
Benefits						
Ins.Family ²		24,603	25,341	26,101	26,884	27,691
FICA		7,394	7,579	7,769	7,963	8,162
IPERS ³		11,570	11,859	12,156	12,459	12,771
Benefits/Annual ^{2,3}		43,567	44,779	46,026	47,306	48,624
Annual Compensation Per Position	\$	140,224	\$ 143,852	\$ 147,576	\$ 151,395	\$ 155,315
Support Supplies & Services Estimate						
Vehicle Maint./Operations	\$	8,204	\$ 8,450	\$ 8,704	\$ 8,965	\$ 9,234
Misc. supplies	\$	5,526	\$ 5,692	\$ 5,863	\$ 6,039	\$ 6,220
Support Supplies & Services	\$	13,730	\$ 14,142	\$ 14,566	\$ 15,003	\$ 15,453
Vehicle & Equipment Depreciation Estimate						
Ballistic Vest	\$	360	\$ 360	\$ 360	\$ 360	\$ 360
Hand Held Radio (7 year depreciation/replacement)		714	714	714	714	714
Vehicle&Equipment Depreciation (See Vehicle Info. Tab)		23,778	23,778	23,778	23,778	23,778
Vehicle & Equip. Depreciation	\$	24,852	\$ 24,852	\$ 24,852	\$ 24,852	\$ 24,852
Estimated Expense Per Position	\$	178,806	\$ 182,846	\$ 186,994	\$ 191,250	\$ 195,620
Breakdown by Funding Source by Deputy Sheriff Position						
Deputy Sheriff Base Salary ¹	\$	96,657	\$ 99,073	\$ 101,550	\$ 104,089	\$ 106,691
Support Supplies & Services	\$	13,730	\$ 14,142	\$ 14,566	\$ 15,003	\$ 15,453
General Fund Expenses Total Per Deputy Sheriff Position	\$	110,387	\$ 113,215	\$ 116,116	\$ 119,092	\$ 122,144
Benefits/Annual ^{2,3}	\$	43,567	\$ 44,779	\$ 46,026	\$ 47,306	\$ 48,624
General Supplemental Fund Expenses Total Per Deputy Sheriff Position	\$	43,567	\$ 44,779	\$ 46,026	\$ 47,306	\$ 48,624
Vehicle & Equip. Depreciation	\$	24,852	\$ 24,852	\$ 24,852	\$ 24,852	\$ 24,852
Debt Service Levy Fund Total Per Deputy Sheriff Position	\$	24,852	\$ 24,852	\$ 24,852	\$ 24,852	\$ 24,852
Estimated Expense Per Deputy Sheriff Position	\$	178,806	\$ 182,846	\$ 186,994	\$ 191,250	\$ 195,620
Personnel Costs						
FTE's Required		2.0	2.0	2.0	2.0	2.0

Expense Per Position	\$	178,806	\$	182,846	\$	186,994	\$	191,250	\$	195,620
Personnel Costs	\$	357,612	\$	365,692	\$	373,989	\$	382,501	\$	391,241

Grand Total Annual Expense	\$	357,612	\$	365,692	\$	373,989	\$	382,501	\$	391,241
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Number of School Months		9		9		9		9		9
Average Monthly Expense	\$	29,801	\$	30,474	\$	31,166	\$	31,875	\$	32,603
Total School Year Expense	\$	268,209	\$	274,266	\$	280,494	\$	286,875	\$	293,427

School Year Expense										
% District's Funding for 9 Months ⁴		43.0%		44.5%		46.0%		47.5%		49.0%
District's Funding Responsibility	\$	115,330	\$	122,048	\$	129,027	\$	136,266	\$	143,779
9 Monthly Payments	\$	12,814	\$	13,561	\$	14,336	\$	15,141	\$	15,975
% Sheriff's Office Funding for 9 Months		57.0%		55.5%		54.0%		52.5%		51.0%
Sheriff's Office Funding Responsibility	\$	152,879	\$	152,218	\$	151,467	\$	150,609	\$	149,648

Funding % for the entire 12 months										
% of Total Compensation		32.3%		33.4%		34.5%		35.6%		36.7%
District Total Responsibility	\$	115,330	\$	122,048	\$	129,027	\$	136,266	\$	143,779
% of Total Compensation		67.7%		66.6%		87.3%		85.8%		84.3%
Sheriff's Office Total Responsibility	\$	242,282	\$	243,644	\$	244,962	\$	246,235	\$	247,462

Proposed Contract Amount	\$	115,330	\$	122,048	\$	129,027	\$	136,266	\$	143,779
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Total Estimated Contract Amount	\$	798,030
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	FY 26/27	FY 27/28 est.	FY 28/29 est.	FY 29/30 est.	FY 30/31 est.
Total General Fund Expenses	\$ 110,387	\$ 113,215	\$ 116,116	\$ 119,092	\$ 122,144
FTE % 2 deputies (9/12) Months	1.5	1.5	1.5	1.5	1.5
DCG % of Total Expense	43.00%	44.50%	46.00%	47.50%	49.00%
Annual Contract - General	\$ 71,200	\$ 75,571	\$ 80,120	\$ 84,853	\$ 89,776
Total General Supplemental Expenses	\$ 43,567	\$ 44,779	\$ 46,026	\$ 47,306	\$ 48,624
FTE % 2 deputies (9/12) Months	1.50	1.50	1.50	1.50	1.50
DCG % of Total Expense	43.00%	44.50%	46.00%	47.50%	49.00%
Annual Contract- General Supplemental	\$ 28,101	\$ 29,890	\$ 31,758	\$ 33,706	\$ 35,739
Debt Service Levy Fund Total Per Deputy Sheriff Position	\$ 24,852	\$ 24,852	\$ 24,852	\$ 24,852	\$ 24,852
FTE % 2 deputies (9/12) Months	1.5	1.5	1.5	1.5	1.5
DCG % of Total Expense	43.00%	44.50%	46.00%	47.50%	49.00%
Annual Contract- Debt Service	\$ 16,030	\$ 16,589	\$ 17,148	\$ 17,707	\$ 18,266

Estimated Contracted Annual Expense	\$	115,330	\$	122,050	\$	129,027	\$	136,266	\$	143,779
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1) Salary- Teamsters Grade 17 Average of Deputy Sheriff's Assigned to Patrol Operations. Calculated using 2.5% increase annually.

2) Insurance- Calculated using 3.0% increase annually.

3) IPERS- Calculated using FY 26/27 Deputy rate of 11.97%

4) District's % share continues to increase 1.5% annually.