

## 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

Law Enforcement Services Annual Compensation per Position						Estimate	Estimate	Estimate	Estimate
	Year 1 FY 26/27	Year 2 FY 27/28	Year 3 FY 28/29	Year 4 FY 29/30	Year 5 FY 30/31				
Base Salary <sup>1</sup>	\$ 96,657	\$ 99,073	\$ 101,550	\$ 104,089	\$ 106,691				
Benefits									
Ins.Family <sup>2</sup>	24,603	25,341	26,101	26,884	27,691				
FICA	7,394	7,579	7,769	7,963	8,162				
IPERS <sup>3</sup>	11,570	11,859	12,156	12,459	12,771				
Benefits/Annual <sup>2,3</sup>	43,567	44,779	46,026	47,306	48,624				
<b>Annual Compensation Per Position</b>	<b>\$ 140,224</b>	<b>\$ 143,852</b>	<b>\$ 147,576</b>	<b>\$ 151,395</b>	<b>\$ 155,315</b>				

### 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
<b>Support Supplies &amp; Services</b>	<b>\$ 13,730</b>	<b>\$ 14,142</b>	<b>\$ 14,566</b>	<b>\$ 15,003</b>	<b>\$ 15,453</b>

### 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
<b>Vehicle &amp; Equip. Depreciation</b>	<b>\$ 24,852</b>				
<b>Estimated Expense Per Position</b>	<b>\$ 178,806</b>	<b>\$ 182,846</b>	<b>\$ 186,994</b>	<b>\$ 191,250</b>	<b>\$ 195,620</b>

### Breakdown by Funding Source by Deputy Sheriff Position

Deputy Sheriff Base Salary <sup>1</sup>	\$ 96,657	\$ 99,073	\$ 101,550	\$ 104,089	\$ 106,691
Support Supplies & Services	\$ 13,730	\$ 14,142	\$ 14,566	\$ 15,003	\$ 15,453
<b>General Fund Expenses Total Per Deputy Sheriff Position</b>	<b>\$ 110,387</b>	<b>\$ 113,215</b>	<b>\$ 116,116</b>	<b>\$ 119,092</b>	<b>\$ 122,144</b>
Benefits/Annual 2,3	43,567	44,779	46,026	47,306	48,624
<b>General Supplemental Fund Expenses Total Per Deputy</b>					
Sheriff Position	<b>\$ 43,567</b>	<b>\$ 44,779</b>	<b>\$ 46,026</b>	<b>\$ 47,306</b>	<b>\$ 48,624</b>
Vehicle & Equip. Depreciation	24,852	24,852	24,852	24,852	24,852
<b>Debt Service Levy Fund Total Per Deputy Sheriff Position</b>	<b>\$ 24,852</b>				
<b>Estimated Expense Per Deputy Sheriff Position</b>	<b>\$ 178,806</b>	<b>\$ 182,846</b>	<b>\$ 186,994</b>	<b>\$ 191,250</b>	<b>\$ 195,620</b>

### Personnel Costs

FTE's Required	2.0	2.0	2.0	2.0	2.0
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Expense Per Position	\$ 178,806	\$ 182,846	\$ 186,994	\$ 191,250	\$ 195,620
<b>Personnel Costs</b>	<b>\$ 357,612</b>	<b>\$ 365,692</b>	<b>\$ 373,989</b>	<b>\$ 382,501</b>	<b>\$ 391,241</b>
<b>Grand Total Annual Expense</b>	<b>\$ 357,612</b>	<b>\$ 365,692</b>	<b>\$ 373,989</b>	<b>\$ 382,501</b>	<b>\$ 391,241</b>

Number of School Months	9	9	9	9	9
Average Monthly Expense	\$ 29,801	\$ 30,474	\$ 31,166	\$ 31,875	\$ 32,603
<b>Total School Year Expense</b>	<b>\$ 268,209</b>	<b>\$ 274,266</b>	<b>\$ 280,494</b>	<b>\$ 286,875</b>	<b>\$ 293,427</b>

<b>School Year Expense</b>					
% District's Funding for 9 Months <sup>4</sup>	<b>43.0%</b>	<b>44.5%</b>	<b>46.0%</b>	<b>47.5%</b>	<b>49.0%</b>
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

<b>Funding % for the entire 12 months</b>					
% 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

<b>Proposed Contract Amount</b>	<b>\$ 115,330</b>	<b>\$ 122,048</b>	<b>\$ 129,027</b>	<b>\$ 136,266</b>	<b>\$ 143,779</b>
<b>Total Estimated Contract Amount</b>	<b>\$ 798,030</b>				

	<b>FY 26/27</b>	<b>FY 27/28 est.</b>	<b>FY 28/29 est.</b>	<b>FY 29/30 est.</b>	<b>FY 30/31 est.</b>
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%
<b>Annual Contract - General</b>	<b>\$ 71,200</b>	<b>\$ 75,571</b>	<b>\$ 80,120</b>	<b>\$ 84,853</b>	<b>\$ 89,776</b>
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%
<b>Annual Contract- General Supplemental</b>	<b>\$ 28,101</b>	<b>\$ 29,890</b>	<b>\$ 31,758</b>	<b>\$ 33,706</b>	<b>\$ 35,739</b>
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%
<b>Annual Contract- Debt Service</b>	<b>\$ 16,030</b>	<b>\$ 16,589</b>	<b>\$ 17,148</b>	<b>\$ 17,707</b>	<b>\$ 18,266</b>

**Estimated Contracted Annual Expense**      \$ 115,330    \$ 122,050    \$ 129,027    \$ 136,266    \$ 143,779

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.