

ADOPTED BUDGET



ELECTED OFFICIALS

COUNTY COMMISSIONERS:

LEONARD M. BECK ~ BOB KUNAU ~ KENT R. SEARLE

CLERK
JOE LARSEN

TREASURER
LAURA GREENER

ASSESSOR
MART ADAMS

SHERIFF
JARROD THOMPSON

PROSECUTOR
MCCORD LARSEN

CORONER
CRAIG RINEHART

2025 - 2026

FISCAL YEAR

2026

BUDGET OVERVIEW

Cassia County
FY2026
BOARD OF COMMISSIONERS APPROVED BUDGET

01 General Fund (Current Expense)						Explanations
Justice Fund						*Changes of more than 8% (general inflation) or of significant note
Indigent Levy (repealed)						
Funds Receiving Levy Allocations						
Joint Budgets						
		FY2025	FY2026	\$	%	
		Adopted	BOCC	Change	Change	
		Budget	Budget			
FUND-DEPT	DEPARTMENT NAME					
01-01	Auditor & Recorder	508,215	479,200	(29,015)	-5.71%	An Administrative Expense budgeted for FY2025 for a half time deputy Auditor/Recorder was reallocated to the Information Technology budget for both FY2025 as a budget amendment and for FY2026 in the amount of \$38,075 each year for migration to Tyler Technology's Recorder software.
01-02	Assessor	647,905	669,426	21,521	3.32%	
01-03	Treasurer/Tax Collector	281,325	290,650	9,325	3.31%	
01-05	Commissioners	306,915	367,200	60,285	19.64%	
01-08	M-C Public Defender	61,515	31,500	(30,015)	-48.79%	
01-09	Civil Defense	59,825	61,425	1,600	2.67%	
01-10	Buildings & Grounds	420,620	466,150	45,530	10.82%	
01-13	Agricultural Extension Service	282,735	293,420	10,685	3.78%	
01-15	County Elections	286,595	285,400	(1,195)	-0.42%	
01-18	General Operations	663,965	626,881	(37,084)	-5.59%	
01-20	Information Technology	394,040	755,000	360,960	91.60%	Increase accounts for a new half time Deputy Clerk of the Board of Commissioners to assist with additional time requirements for agendas, meetings, and minutes.
01-21	Building & Zoning	730,055	733,700	3,645	0.50%	
01-30	M-C Veterans Service Officer	31,230	33,547	2,317	7.42%	Decrease due to the transition of the Mini-Cassia Public Defender's Office by statute to the newly-formed Idaho Public Defender's Office. An accompanying reduction of levy authority of the County was discontinued with the move of those services. Remaining amounts are for statutory requirements for the County to provide facilities to local public defenders.
	General Fund (Current Expense)	\$4,674,940	\$5,093,499	\$418,559	8.95%	
						Increase due to additional custodial staff needs.
02-00	Road & Bridge	712,675	712,150	(525)	-0.07%	Increase due to reallocation of Information Technology services that have previously been budgeted through other department funds. Also, increased needs for I.T. security, website updates, and software and hardware costs.
03-00	Emergency Medical Services	10,500	10,500	0	0.00%	
04-00	Ambulance Services	278,425	278,425	0	0.00%	
06-00	District Court	370,335	399,326	28,991	7.83%	Decrease of \$125,000 from FY2025 Board of Commissioner approved reserve contingency based on reduced Jail Trust balance management. Those reserves were not needed for FY2026.
	Other Dedicated Funds	\$1,371,935	\$1,400,401	\$28,466	2.07%	
08-02	Discretionary Compensation	143,910	18,770	(125,140)	-86.96%	Increase includes Commissioner-approved additional rate of pay increases for attorneys in addition to approved countywide cost of living increases.
08-03	District Court Clerks	672,390	647,800	(24,590)	-3.66%	
08-05	M-C Juvenile Probation	256,999	266,397	9,398	3.66%	Increase for combining both County and contracted City of Burley law enforcement services. This included the elimination of the previous 08-51 Sheriff - City of Burley budget
08-07	Prosecuting Attorney	819,915	989,000	169,085	20.62%	
08-09	Coroner	117,170	122,280	5,110	4.36%	Increase reflects costs related to the new Next Generation 911 and new CAD software to improve 911 services.
08-21	Sheriff - County	4,424,841	7,395,040	2,970,199	67.13%	
08-27	M-C Criminal Justice Center	5,322,385	5,623,460	301,075	5.66%	Increase for authorized election equipment required by security, technological, and federal requirements.
08-28	M-C Juvenile Detention Center	586,847	576,930	(9,917)	-1.69%	
08-51	Sheriff - City	2,416,146	0	(2,416,146)	-100.00%	Decrease to reflect elimination of indigency and welfare requirements. Remaining items include indigent cremations and indigent recipient collections for State of Idaho CAT Fund amounts that are reimbursements to the State of Idaho.
	Justice Fund	\$14,760,603	\$15,639,677	\$879,074	5.96%	
09-00	K-9 Expense	4,000	4,000	0	0.00%	Decrease due to the transition of the Mini-Cassia Public Defender's Office by statute to the newly-formed Idaho Public Defender's Office. An accompanying reduction of levy authority of the County was discontinued with the move of those services. Remaining amounts are for Guardian Ad Litem and some other services.
12-00	M-C Misdemeanor Probation	1,328,670	1,390,000	61,330	4.62%	
13-00	911 Communications	819,250	954,840	135,590	16.55%	Increase to account for historical upward trends of approved junior college tuition expenditures required by statute.
15-00	Consolidated Elections	330,875	367,010	36,135	10.92%	
16-00	Social Services-Assistance	118,870	90,000	(28,870)	-24.29%	Increase due to the addition of a new full time appraiser.
16-01	Social Services-Legal Defense	133,000	9,000	(124,000)	-93.23%	
17-00	Community College	180,000	200,000	20,000	11.11%	Increase of 15% requested by Southern Idaho Solid Waste to account for proposed solid waste fee increases.
18-00	Cassia County Fair	292,280	301,913	9,633	3.30%	
19-00	Historical Society	55,844	56,000	156	0.28%	Increase for grooming shed repairs and maintenance.
20-00	Revaluation	402,310	468,000	65,690	16.33%	
23-00	Solid Waste District	888,400	1,043,600	155,200	17.47%	Increase for judicial facilities improvements to include new carpet, construction of secure gate and fenced area for court personnel, secure drive through for detainee transfer, parking lot lighting, cameras, and other items related to the construction of the adjoining new County office facility.
25-00	Waterways	84,000	84,000	0	0.00%	
27-00	Noxious Weed & Pest	489,730	518,550	28,820	5.88%	Increase for reallocation of costs for magnetometer maintenance and licensing at the facility entrance previously funded in another budget.
28-00	Snowmobile	32,475	37,620	5,145	15.84%	
29-00	Physical Facilities	12,423,860	12,531,140	107,280	0.86%	Increase to fund anticipated general healthcare cost increases and for self-funded insurance costs for stop/loss and employee spec liability.
31-00	Magistrate Facilities Fund	2,500	500,000	497,500	19900.00%	
32-00	Preventive Health Fund	275,000	277,000	2,000	0.73%	Increase requested by the District Court Judge for the discretionary use by the judges for certain defendants court-required interlock devices.
33-00	Court Facilities Fund	3,000	5,500	2,500	100.00%	
48-00	Employee Benefits Fund	3,894,840	4,295,615	400,775	10.29%	
53-00	Narcotics Seized Assets Fund	30,000	30,000	0	0.00%	
61-00	Court Interlock Fund	5,000	9,000	4,000	80.00%	
98-00	Widow's Benefit Fund	5,000	5,000	0	0.00%	
	Other Dedicated Funds	\$21,798,904	\$23,177,788	\$1,378,884	6.33%	
	ALL FUNDS TOTAL	\$42,606,382	\$45,311,365	\$2,704,983	6.35%	
01	Current Expense Total	\$4,674,940	\$5,093,499	\$418,559	8.95%	
08	Justice Fund Expense Total	\$14,760,603	\$15,639,677	\$879,074	5.96%	
	All Other Dedicated Funds Total	\$23,170,839	\$24,578,189	\$1,407,350	6.07%	
<i>Dedicated Fund Percentages of Overall Budget</i>						
11.24% - Current Expense ~ 34.52% - Justice Fund ~ 54.24% for all other dedicated funds						
	Levy Qualified Amounts	\$20,075,996	\$23,944,540	\$3,868,544	19.27%	
	Budgeted Levy Amounts	\$7,044,686	\$7,422,634	\$377,948	5.37%	
<i>Total amounts are allocated in whole or in part from levied funding from the</i>						
2025 Dollar Certification of Budget Request to Board of Commissioners L-2 in the amount of						
\$7,422,634 for FY2026						
(16.38% of the FY2026 budget is tax levied)						

CASSIA COUNTY FY2026 BUDGET

Revenue Summary Sheet

Fund	FY2026 Budget	Cash Forward Balance	Estimated Revenue	Grants & Transfers	Reserves Transfer in	Prop Tax Repl & Ag Repl	Property Taxes
1	\$5,093,499	\$847,603	\$1,283,205	\$31,500	\$960,000	\$233,530	\$1,673,661
4	\$278,425	\$1,392	\$32,665			\$3,257	\$241,111
6	\$399,326	\$168,260	\$230,783			\$283	
8	\$15,639,677	\$1,652,509	\$3,609,126	\$5,623,460	\$1,420,000	\$46,849	\$4,507,733
17	\$200,000	\$53,021	\$145,000			\$1,979	
18	\$301,913	\$172,292	\$29,722			\$3,217	\$96,682
19	\$56,000	\$7,374	\$6,340			\$354	\$41,932
20	\$468,000	\$190,816	\$37,143			\$4,172	\$235,869
27	\$518,550	\$2,524	\$201,380			\$5,395	\$309,251
32	\$277,000	\$35,223	\$31,147			\$968	\$209,662
3	\$10,500	\$2,500	\$8,000				
9	\$4,000	\$1,500	\$2,500				
12	\$1,390,000	\$25,000	\$611,600		\$376,700		
13	\$954,840	\$674,840	\$280,000				
15	\$367,010	\$61,160	\$120,000		\$160,000		
16	\$99,000	\$97,700	\$1,300				
23	\$1,043,600	\$188,300	\$855,300				
25	\$84,000	\$24,000	\$70,000				
28	\$37,620	\$7,620	\$30,000				
29	\$12,531,140	\$6,000	\$0	\$12,525,140			
31	\$500,000	\$341,500	\$158,500				
33	\$5,500	\$0	\$5,500				
48	\$4,295,615	\$0	\$0	\$4,295,615			
53	\$30,000	\$0	\$30,000				
61	\$9,000	\$5,500	\$3,500				
98	\$5,000	\$4,260	\$740				
1	\$37,629						\$37,629
2	\$712,150	\$313,626	\$252,050		\$65,000	\$2,370	\$69,104
Total	\$45,348,994	\$4,884,520	\$8,035,501	\$9,950,575	\$15,506,840	\$302,374	\$7,422,634

**JOINT BUDGET
OVERVIEWS**

Adult Misdemeanor Probation Split

06/16/2025 Joint-Approved FY2026 amount of 8% COL increase for certified officers & 6.5% COL increase for uncertified

Anticipated Revenue	2026
McWork Fees	\$ 1,600.00
Probation Fees	\$ 230,000.00
Moral Recognition Fees	\$ -
Scram Units	\$ 120,000.00
Intox Fees & Drug Testing	\$ 285,000.00
Total Revenue	\$ 636,600.00
Projected Fund Balance 09/30/2025	\$ 216,001.75
FY2026 Requested Budget	\$ 1,390,000.00

	Dept Request	Budget Officer Recommended	Commissioner Recommended	6/23/2025 Final Approved
Total Budget	\$ 1,390,000.00	\$ 1,390,000.00	\$ 1,390,000.00	\$ 1,390,000.00
Projected Revenue	\$ 636,600.00	\$ 636,600.00	\$ 636,600.00	\$ 636,600.00
Reserves Allocated	\$ 753,400.00	\$ 753,400.00	\$ 753,400.00	\$ 753,400.00
Unfunded Balance (split)	\$ 65,000.00	\$ 65,000.00	\$ 65,000.00	\$ 65,000.00
Minidoka's Portion	\$ 688,400.00	\$ 688,400.00	\$ 688,400.00	\$ 688,400.00
Cassia's Portion	\$ 344,200.00	\$ 344,200.00	\$ 344,200.00	\$ 344,200.00
Total	\$ 688,400.00	\$ 688,400.00	\$ 688,400.00	\$ 688,400.00

Updated: 06/16/2025

4th QTR Anticipated Revenues:	
Available Cash Balance 06/16/2025:	\$ 101,301.75
McWork Fees	\$ 500.00
Probation Fees	\$ 65,000.00
Scram Units	\$ 35,000.00
Intox Fees & Drug Testing	\$ 70,000.00
MPO Pymt - Minidoka	\$ 172,100.00
MPO Pymt - Cassia	\$ 172,100.00
Total:	\$ 616,001.75
Minus Remaining FY2025 Expenditures:	\$ 400,000.00
Estimated Cash Carryover:	\$ 216,001.75

As 6/16/2025 71% of the year elapsed currently - 95% received

As 6/16/2025 71% of the year elapsed currently - 108% received

As 6/16/2025 71% of the year elapsed - currently 108% received

As of 6/16/2025 71% of the year elapsed - currently 69% expended - Est. expenditures based off historicals

	Annual Differences	
	FY2025	FY2026
Minidoka	\$ 344,435.00	\$ 344,200.00
Cassia	\$ 344,435.00	\$ 344,200.00
TOTAL	\$ 688,870.00	\$ 688,400.00
		Difference
		(235.00)
		(235.00)
		(470.00)

JOINT AGREEMENT SPLITS - APPROVED 06/23/2025

<u>CASSIA COUNTY</u>	<u>FY2025 BUDGETED AMOUNT:</u>	<u>FY2026 COMMISSIONER APPROVED AMOUNT:</u>	<u>DIFFERENCE:</u>	<u>% INCREASE/ DECREASE</u>
MCCJC	\$ 1,464,314.00	\$ 2,027,918.76	\$ 563,604.76	38%
MPO	\$ 344,435.00	\$ 344,200.00	\$ (235.00)	0%
			\$ 563,369.76	
JPO	\$ 256,998.84	\$ 266,396.66	\$ 9,397.82	4%
JDC	\$ 586,846.11	\$ 576,929.48	\$ (9,916.63)	-2%
			\$ (518.81)	

TOTAL APPROVED INCREASE FOR FY2025 SPLITS \$ 562,850.95

MINIDOKA COUNTY

MCCJC	\$ 1,223,016.00	\$ 1,668,764.02	\$ 445,748.02	36%
MPO	\$ 344,435.00	\$ 344,200.00	\$ (235.00)	0%
			\$ 445,513.02	
JPO	\$ 256,998.84	\$ 266,396.66	\$ 9,397.82	4%
JDC	\$ 801,219.04	\$ 830,392.89	\$ 29,173.85	4%
			\$ 38,571.67	

TOTAL APPROVED INCREASE FOR FY2026 SPLITS \$ 484,084.69

Juvenile Probation

6/19/2025

2026

Approved 06/23/2025 Budgeted amount:

JUVENILE PROBATION PROJECTED SPLIT 2025				
	upto 8% wage	4% wage	8% cert, 6.5% non cert wage	
Dept.		Budget Officer	Approved	
Total Budget	\$ 952,205.00	\$ 943,046.00	\$ 967,835.00	
Projected Revenue	\$ 239,258.00	\$ 239,258.00	\$ 239,258.00	
Reserve carry over	\$ 712,947.00	\$ 703,788.00	\$ 728,577.00	
Balance needed	\$ 195,783.68	\$ 195,783.68	\$ 195,783.68	
Minidoka's Portion	\$ 258,581.66	\$ 254,002.16	\$ 266,396.66	
Cassia's Portion	\$ 258,581.66	\$ 254,002.16	\$ 266,396.66	
Total	\$ 517,163.32	\$ 508,004.32	\$ 532,793.32	

Projected Revenue	
JCA Block Grant	\$ 103,000.00 2025 estimate
Cig/Tob	\$ 102,268.00 2025 estimate
Lottery	\$ 11,290.00 estimate as of 06/19/2025
SF/Benchmark	\$ - match expense 692-23
CIP	\$ - match expense 692-20
SUD Reimbursements	\$ - match expense 690-02
Our Girls	
TND/Benchmark	\$ - combined with SF Benchmark
BARJ	just in case
Elec Monitoring	
Drug Test / SUD Reimb	\$ 12,000.00 95% match expense 690-04
Drug Court Fees	\$ 700.00
Juvenile Probation Fee	\$ 10,000.00
Misc	\$ -
JABG	\$ -

Total Revenue \$ 239,258.00

PROJECTED END OF FY2025 BALANCE

REVENUE			
Trial Balance	\$ 294,156.04	as of 06/09/2025	Total previous FY
Minidoka Taxes	\$ 128,499.42	June pmt	\$ 256,998.84
Cassia Taxes	\$ 128,499.42	June pmt	\$ 256,998.84
Block Grant	\$ 25,750.00		
Cig/Tob	\$ 22,412.00		
Lottery	\$ 6,000.00	estimate	
CIP	\$ -		
TND	\$ -		
ESTIMATED REVENUES	\$ 311,160.84		
NEW ESTIMATED TRIAL BALANCE	\$ 605,316.88		
BUDGET EXP BALANCE	\$ 409,533.20	to be spent	
Estimated TB if all budget is spent	\$ 195,783.68	Carry over	
Buffer	\$ -	Buffer cash balance to make last	
	\$ 195,783.68		

Juvenile Detention FY2026-Dept. Requests

6/19/2025

Approved Joint Board on 06/xx/2025

Revenue	
ID/C Psych Reimb	\$ 332,000
Food	-
Misc	-
Total	\$332,000

match expenditure 08-05-679-03

	Dept. Request	Budget Officer	Approved
Budget	8% wage increase	4% wage increase	8% cert & 6.5% non-cert wage increase
	\$ 1,832,502.00	\$ 1,649,754.00	\$ 1,689,517.00

Estimated Revenue	\$ 32,000.00	\$ 32,000.00	\$ 32,000.00
Est Carry Over Used	\$ 250,194.63	\$ 250,194.63	\$ 250,194.63
	\$ 1,550,307.37	\$ 1,367,559.37	\$ 1,407,322.37

Capital at 50%	\$ 197,146.00	\$ 76,107.00	\$ 76,107.00
Budget less Capital at respective %	\$ 1,353,161.37	\$ 1,291,452.37	\$ 1,331,215.37

Counties Share	From Census	Relayed	Capital Expenses @ 50%	Janitor Supplies	Dept. Request	BO Request	Approved
Minidoka	59.52%	59.52%		441-00 Janitor Supplies	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
Balance to County				470-02 Vehicle Repairs/Maintenance	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
				490-00 Rep/Maintenance Other	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
				492-00 Rep/Maintenance Office Eq	-	-	-
				494-07 Maint/Juv Det	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
				510-00 Remy/Lease Off Equip	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
				801-00 Capital-Vehicle	-	-	-
				806-00 Capital-Office	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
				810-00 Capital-Other Equip	\$ 170,146.00	\$ 51,107.00	\$ 51,107.00
				899-00 Capital - Other	-	-	-
				526-00 Contingency	\$ 3,000.00	\$ 1,000.00	\$ 1,000.00
Cassia	40.48%	40.48%		Total	\$ 197,146.00	\$ 76,107.00	\$ 76,107.00
Balance to County							

was a type error on this sheet \$5 to \$15

Total	\$ 1,550,307.37	\$ 1,367,559.37	\$ 1,407,322.37
Revenue plus Carryover	\$ 282,194.63	\$ 282,194.63	\$ 282,194.63
Total	\$ 1,832,502.00	\$ 1,649,754.00	\$ 1,689,517.00

Trial Balance/remaining cash

\$ 174,519.88 as of June 9, 2025

Anticipated Revenue	
Cassia County	\$ 293,423.05
Minidoka County	\$ 400,609.52
Total Est Revenues	\$ 694,032.57

Total Est Trial Balance

\$ 868,552.45

Budget expenditure balance to be spent

\$ 618,357.82 as of June 9, 2025

\$ 250,194.63

Est. Trial Balance if all budget is spent

\$ 250,194.63

to help cover one payroll while waiting for funds at end of the half

\$ 250,194.63 Carry over

less buffer \$

BUDGET TOTALS

(Expenditures)

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2026 **Budget #:** 10 **Description:** 2026 APPROVED BUDGET **Type:** EXPENDITURE

*** Report Includes Active Funds and Accounts Only**

FUND: 01 GENERAL FUND (CURRENT EXPENSE)

DEPT: 01 AUDITOR & RECORDER

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
01-01-401-02 SALARIES - DEPUTIES	271,200.00	271,200.00	271,200.00
01-01-404-00 WAGES - EXTRA HELP	25,000.00	25,000.00	25,000.00
01-01-409-00 ACCRUAL PAYOUT CONTINGENCY	1,000.00	1,000.00	1,000.00
01-01-410-00 RETIREMENT	35,600.00	35,600.00	35,600.00
01-01-411-00 SOCIAL SECURITY	22,800.00	22,800.00	22,800.00
01-01-413-00 MEDICAL / GROUP INSURANCE	90,750.00	90,750.00	90,750.00
01-01-416-00 WORK COMP INSURANCE	400.00	400.00	400.00
01-01-437-00 RECORD PRESERVATION	3,000.00	3,000.00	3,000.00
01-01-440-01 SUPPLIES - OFFICE	5,000.00	5,000.00	5,000.00
01-01-480-01 EQUIPMENT PURCHASE - OFFICE	1,500.00	1,500.00	1,500.00
01-01-490-00 REPAIRS & MAINTENANCE	1,000.00	1,000.00	1,000.00
01-01-528-00 DUES / MEMBERSHIPS	3,750.00	3,750.00	3,750.00
01-01-536-00 REFUND EXPENSES	100.00	100.00	100.00
01-01-542-00 COMMUNICATIONS & POSTAGE	100.00	100.00	100.00
01-01-560-00 TRAVEL - EDUCATION - TRAINING	18,000.00	18,000.00	18,000.00
DEPT 01 - AUDITOR & RECORDER TOTAL	479,200.00	479,200.00	479,200.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2026 **Budget #:** 10 **Description:** 2026 APPROVED BUDGET **Type:** EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 01 GENERAL FUND (CURRENT EXPENSE)
DEPT: 02 ASSESSOR

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
01-02-401-01 SALARIES - OFFICERS	91,676.00	91,676.00	91,676.00
01-02-401-02 SALARIES - DEPUTIES	327,800.00	327,800.00	327,800.00
01-02-404-00 WAGES - EXTRA HELP	5,000.00	5,000.00	5,000.00
01-02-409-00 ACCRUAL PAYOUT CONTINGENCY	1,100.00	1,100.00	1,100.00
01-02-410-00 RETIREMENT	50,900.00	50,900.00	50,900.00
01-02-411-00 SOCIAL SECURITY	32,600.00	32,600.00	32,600.00
01-02-413-00 MEDICAL / GROUP INSURANCE	145,150.00	145,150.00	145,150.00
01-02-416-00 WORK COMP INSURANCE	1,600.00	1,600.00	1,600.00
01-02-440-01 SUPPLIES - OFFICE	6,000.00	5,000.00	5,000.00
01-02-528-00 DUES / MEMBERSHIPS	600.00	600.00	600.00
01-02-542-00 COMMUNICATIONS & POSTAGE	1,500.00	1,500.00	1,500.00
01-02-560-00 TRAVEL - EDUCATION - TRAINING	8,500.00	6,500.00	6,500.00
DEPT 02 - ASSESSOR TOTAL	672,426.00	669,426.00	669,426.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2026 **Budget #:** 10 **Description:** 2026 APPROVED BUDGET **Type:** EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 01 GENERAL FUND (CURRENT EXPENSE)
DEPT: 03 TREASURER / TAX COLLECTOR

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
01-03-401-01 SALARIES - OFFICERS	91,700.00	91,700.00	91,700.00
01-03-401-02 SALARIES - DEPUTIES	92,900.00	92,900.00	92,900.00
01-03-404-00 WAGES - EXTRA HELP	3,700.00	3,700.00	3,700.00
01-03-409-00 ACCRUAL PAYOUT CONTINGENCY	1,000.00	1,000.00	1,000.00
01-03-410-00 RETIREMENT	22,700.00	22,700.00	22,700.00
01-03-411-00 SOCIAL SECURITY	14,500.00	14,500.00	14,500.00
01-03-413-00 MEDICAL / GROUP INSURANCE	54,450.00	54,450.00	54,450.00
01-03-416-00 WORK COMP INSURANCE	250.00	250.00	250.00
01-03-440-01 SUPPLIES - OFFICE	3,400.00	3,400.00	3,400.00
01-03-455-01 PROP TAX SHORTAGE PYMT	50.00	50.00	50.00
01-03-468-00 MISC FEES & EXPENSES	2,000.00	2,000.00	2,000.00
01-03-480-01 EQUIPMENT PURCHASE - OFFICE	500.00	500.00	500.00
01-03-560-00 TRAVEL - EDUCATION - TRAINING	3,500.00	3,500.00	3,500.00
DEPT 03 - TREASURER / TAX COLLECTOR TOTAL	290,650.00	290,650.00	290,650.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2026 **Budget #:** 10 **Description:** 2026 APPROVED BUDGET **Type:** EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 01 GENERAL FUND (CURRENT EXPENSE)
DEPT: 05 COMMISSIONERS

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
01-05-401-00 SALARIES	115,350.00	115,350.00	115,350.00
01-05-401-01 SALARIES - OFFICERS	89,400.00	89,400.00	89,400.00
01-05-401-10 SALARIES - DEPUTY CLERK	22,200.00	22,200.00	22,200.00
01-05-404-00 WAGES - EXTRA HELP	1,000.00	1,000.00	1,000.00
01-05-409-00 ACCRUAL PAYOUT CONTINGENCY	500.00	500.00	500.00
01-05-410-00 RETIREMENT	27,350.00	27,350.00	27,350.00
01-05-411-00 SOCIAL SECURITY	17,500.00	17,500.00	17,500.00
01-05-413-00 MEDICAL / GROUP INSURANCE	83,500.00	83,500.00	83,500.00
01-05-416-00 WORK COMP INSURANCE	300.00	300.00	300.00
01-05-440-01 SUPPLIES - OFFICE	750.00	750.00	750.00
01-05-489-00 MAINTENANCE AGREEMENTS	350.00	350.00	350.00
01-05-560-00 TRAVEL - EDUCATION - TRAINING	9,000.00	9,000.00	9,000.00
DEPT 05 - COMMISSIONERS TOTAL	367,200.00	367,200.00	367,200.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2026 **Budget #:** 10 **Description:** 2026 APPROVED BUDGET **Type:** EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 01 GENERAL FUND (CURRENT EXPENSE)
DEPT: 08 M-C PUBLIC DEFENDER

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
01-08-464-00 UTILITIES	6,500.00	6,500.00	6,500.00
01-08-490-00 REPAIRS & MAINTENANCE	500.00	500.00	500.00
01-08-493-00 REPAIRS - BUILDING & GROUNDS	500.00	500.00	500.00
01-08-500-00 RENT / LEASE	24,000.00	24,000.00	24,000.00
DEPT 08 - M-C PUBLIC DEFENDER TOTAL	31,500.00	31,500.00	31,500.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2026 **Budget #:** 10 **Description:** 2026 APPROVED BUDGET **Type:** EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 01 GENERAL FUND (CURRENT EXPENSE)
DEPT: 09 CIVIL DEFENSE

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
01-09-440-01 SUPPLIES - OFFICE	150.00	150.00	150.00
01-09-455-00 ADMINISTRATION EXPENSE	32,800.00	32,800.00	32,800.00
01-09-460-00 COMMUNICATIONS - RADIO	14,000.00	14,000.00	14,000.00
01-09-470-00 AUTO EXPENSE	4,200.00	4,200.00	4,200.00
01-09-480-01 EQUIPMENT PURCHASE - OFFICE	500.00	500.00	500.00
01-09-542-00 COMMUNICATIONS & POSTAGE	4,000.00	4,000.00	4,000.00
01-09-560-00 TRAVEL - EDUCATION - TRAINING	5,775.00	5,775.00	5,775.00
DEPT 09 - CIVIL DEFENSE TOTAL	61,425.00	61,425.00	61,425.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2026 **Budget #:** 10 **Description:** 2026 APPROVED BUDGET **Type:** EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 01 GENERAL FUND (CURRENT EXPENSE)
DEPT: 10 BUILDINGS & GROUNDS

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
01-10-401-00 SALARIES	98,150.00	98,150.00	98,150.00
01-10-401-15 SALARIES - MAINTENANCE	75,450.00	75,450.00	75,450.00
01-10-404-00 WAGES - EXTRA HELP	2,000.00	2,000.00	2,000.00
01-10-409-00 ACCRUAL PAYOUT CONTINGENCY	2,500.00	2,500.00	2,500.00
01-10-410-00 RETIREMENT	21,300.00	21,300.00	21,300.00
01-10-411-00 SOCIAL SECURITY	13,650.00	13,650.00	13,650.00
01-10-413-00 MEDICAL / GROUP INSURANCE	72,600.00	72,600.00	72,600.00
01-10-416-00 WORK COMP INSURANCE	6,000.00	6,000.00	6,000.00
01-10-440-00 SUPPLIES	35,000.00	35,000.00	35,000.00
01-10-440-02 SUPPLIES - FURNITURE & FIXTURE	2,000.00	2,000.00	2,000.00
01-10-464-00 UTILITIES	70,000.00	70,000.00	70,000.00
01-10-470-00 AUTO EXPENSE	2,500.00	2,500.00	2,500.00
01-10-470-02 AUTO - FUEL	2,000.00	2,000.00	2,000.00
01-10-480-00 EQUIPMENT PURCHASE	7,000.00	6,000.00	6,000.00
01-10-490-00 REPAIRS & MAINTENANCE	25,000.00	25,000.00	25,000.00
01-10-493-00 REPAIRS - BUILDING & GROUNDS	32,000.00	32,000.00	32,000.00
DEPT 10 - BUILDINGS & GROUNDS TOTAL	467,150.00	466,150.00	466,150.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2026 **Budget #:** 10 **Description:** 2026 APPROVED BUDGET **Type:** EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 01 GENERAL FUND (CURRENT EXPENSE)
DEPT: 13 AGRICULTURAL EXTENSION SERVICE

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
01-13-401-00 SALARIES	54,850.00	54,850.00	54,850.00
01-13-401-03 SALARIES - CLERICAL	68,350.00	68,350.00	68,350.00
01-13-404-00 WAGES - EXTRA HELP	5,250.00	5,250.00	5,250.00
01-13-409-00 ACCRUAL PAYOUT CONTINGENCY	1,000.00	1,000.00	1,000.00
01-13-410-00 RETIREMENT	13,050.00	13,050.00	13,050.00
01-13-411-00 SOCIAL SECURITY	9,850.00	9,850.00	9,850.00
01-13-413-00 MEDICAL / GROUP INSURANCE	36,300.00	36,300.00	36,300.00
01-13-416-00 WORK COMP INSURANCE	200.00	200.00	200.00
01-13-436-00 HOME DEMONSTRATION	2,000.00	2,000.00	2,000.00
01-13-440-01 SUPPLIES - OFFICE	5,500.00	5,500.00	5,500.00
01-13-440-03 SUPPLIES - 4H	1,500.00	1,500.00	1,500.00
01-13-455-00 ADMINISTRATION EXPENSE	66,570.00	66,570.00	66,570.00
01-13-470-00 AUTO EXPENSE	2,000.00	2,000.00	2,000.00
01-13-470-01 AUTO PURCHASE	5,000.00	5,000.00	5,000.00
01-13-470-02 AUTO - FUEL	1,500.00	1,500.00	1,500.00
01-13-480-01 EQUIPMENT PURCHASE - OFFICE	6,500.00	6,500.00	6,500.00
01-13-542-00 COMMUNICATIONS & POSTAGE	1,000.00	1,000.00	1,000.00
01-13-560-00 TRAVEL - EDUCATION - TRAINING	13,000.00	13,000.00	13,000.00
DEPT 13 - AGRICULTURAL EXTENSION SERVICE TOTAL	293,420.00	293,420.00	293,420.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2026 **Budget #:** 10 **Description:** 2026 APPROVED BUDGET **Type:** EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 01 GENERAL FUND (CURRENT EXPENSE)
DEPT: 15 COUNTY ELECTIONS

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
01-15-401-02 SALARIES - DEPUTIES	121,100.00	121,100.00	121,100.00
01-15-404-00 WAGES - EXTRA HELP	16,800.00	16,800.00	16,800.00
01-15-409-00 ACCRUAL PAYOUT CONTINGENCY	1,000.00	1,000.00	1,000.00
01-15-410-00 RETIREMENT	16,450.00	16,450.00	16,450.00
01-15-411-00 SOCIAL SECURITY	10,550.00	10,550.00	10,550.00
01-15-413-00 MEDICAL / GROUP INSURANCE	36,300.00	36,300.00	36,300.00
01-15-416-00 WORK COMP INSURANCE	200.00	200.00	200.00
01-15-440-00 SUPPLIES	5,000.00	5,000.00	5,000.00
01-15-444-00 ELECTION WORKERS	20,000.00	20,000.00	20,000.00
01-15-480-01 EQUIPMENT PURCHASE - OFFICE	2,000.00	2,000.00	2,000.00
01-15-490-00 REPAIRS & MAINTENANCE	20,000.00	20,000.00	20,000.00
01-15-500-00 RENT / LEASE	5,000.00	5,000.00	5,000.00
01-15-542-00 COMMUNICATIONS & POSTAGE	2,000.00	2,000.00	2,000.00
01-15-545-00 PRINTING / PUBLICATION / FORMS	5,000.00	5,000.00	5,000.00
01-15-545-02 FORMS - BALLOT	17,000.00	17,000.00	17,000.00
01-15-560-00 TRAVEL - EDUCATION - TRAINING	7,000.00	7,000.00	7,000.00
DEPT 15 - COUNTY ELECTIONS TOTAL	285,400.00	285,400.00	285,400.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2026 **Budget #:** 10 **Description:** 2026 APPROVED BUDGET **Type:** EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 01 GENERAL FUND (CURRENT EXPENSE)
DEPT: 18 GENERAL OPERATIONS

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
01-18-408-00 WAGES - DISCRETIONARY FUND	10,000.00	10,000.00	10,000.00
01-18-410-00 RETIREMENT	1,200.00	1,200.00	1,200.00
01-18-411-00 SOCIAL SECURITY	800.00	800.00	800.00
01-18-415-00 STATE UNEMPLOYMENT	6,000.00	6,000.00	6,000.00
01-18-416-00 WORK COMP INSURANCE	15.00	15.00	15.00
01-18-440-00 SUPPLIES	7,500.00	7,500.00	7,500.00
01-18-468-00 MISC FEES & EXPENSES	1,000.00	1,000.00	1,000.00
01-18-483-00 PROFESSIONAL SERVICES	55,000.00	55,000.00	55,000.00
01-18-489-00 MAINTENANCE AGREEMENTS	3,000.00	3,000.00	3,000.00
01-18-528-00 DUES / MEMBERSHIPS	131,366.00	131,366.00	131,366.00
01-18-531-00 RISK MANAGMENT	350,000.00	350,000.00	350,000.00
01-18-532-00 COUNTY MANAGEMENT	10,000.00	10,000.00	10,000.00
01-18-542-00 COMMUNICATIONS & POSTAGE	46,000.00	46,000.00	46,000.00
01-18-545-00 PRINTING / PUBLICATION / FORMS	5,000.00	5,000.00	5,000.00
DEPT 18 - GENERAL OPERATIONS TOTAL	626,881.00	626,881.00	626,881.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2026 **Budget #:** 10 **Description:** 2026 APPROVED BUDGET **Type:** EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 01 GENERAL FUND (CURRENT EXPENSE)
DEPT: 20 INFORMATION TECHNOLOGY

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
01-20-401-00 SALARIES	94,700.00	94,700.00	94,700.00
01-20-401-07 SALARIES - TECH	73,000.00	73,000.00	73,000.00
01-20-404-00 WAGES - EXTRA HELP	1,500.00	1,500.00	1,500.00
01-20-409-00 ACCRUAL PAYOUT CONTINGENCY	1,800.00	1,800.00	1,800.00
01-20-410-00 RETIREMENT	20,500.00	20,500.00	20,500.00
01-20-411-00 SOCIAL SECURITY	13,100.00	13,100.00	13,100.00
01-20-413-00 MEDICAL / GROUP INSURANCE	36,300.00	36,300.00	36,300.00
01-20-416-00 WORK COMP INSURANCE	250.00	250.00	250.00
01-20-440-00 SUPPLIES	1,500.00	1,500.00	1,500.00
01-20-480-00 EQUIPMENT PURCHASE	75,000.00	75,000.00	75,000.00
01-20-489-00 MAINTENANCE AGREEMENTS	45,500.00	45,500.00	45,500.00
01-20-525-00 INFORMATION TECH / SOFTWARE	4,000.00	4,000.00	4,000.00
01-20-525-01 IT - DSL & INTERNET	26,400.00	26,400.00	26,400.00
01-20-542-00 COMMUNICATIONS & POSTAGE	60,450.00	60,450.00	60,450.00
01-20-560-00 TRAVEL - EDUCATION - TRAINING	5,000.00	5,000.00	5,000.00
01-20-650-00 CONTRACT SERVICES	296,000.00	296,000.00	296,000.00
DEPT 20 - INFORMATION TECHNOLOGY TOTAL	755,000.00	755,000.00	755,000.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2026 **Budget #:** 10 **Description:** 2026 APPROVED BUDGET **Type:** EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 01 GENERAL FUND (CURRENT EXPENSE)
DEPT: 21 BUILDING & ZONING

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
01-21-401-00 SALARIES	338,100.00	338,100.00	338,100.00
01-21-401-03 SALARIES - CLERICAL	117,350.00	117,350.00	117,350.00
01-21-404-00 WAGES - EXTRA HELP	750.00	750.00	750.00
01-21-409-00 ACCRUAL PAYOUT CONTINGENCY	11,500.00	11,500.00	11,500.00
01-21-410-00 RETIREMENT	56,000.00	56,000.00	56,000.00
01-21-411-00 SOCIAL SECURITY	35,800.00	35,800.00	35,800.00
01-21-413-00 MEDICAL / GROUP INSURANCE	98,000.00	98,000.00	98,000.00
01-21-416-00 WORK COMP INSURANCE	4,250.00	4,250.00	4,250.00
01-21-440-01 SUPPLIES - OFFICE	5,000.00	4,000.00	4,000.00
01-21-446-00 SURVEYING / ADDRESSING	4,000.00	2,000.00	2,000.00
01-21-470-00 AUTO EXPENSE	4,000.00	3,000.00	3,000.00
01-21-470-01 AUTO PURCHASE	12,000.00	12,000.00	12,000.00
01-21-470-02 AUTO - FUEL	5,000.00	5,000.00	5,000.00
01-21-480-01 EQUIPMENT PURCHASE - OFFICE	5,000.00	5,000.00	5,000.00
01-21-489-00 MAINTENANCE AGREEMENTS	17,750.00	17,750.00	17,750.00
01-21-536-00 REFUND EXPENSES	1,000.00	1,000.00	1,000.00
01-21-542-00 COMMUNICATIONS & POSTAGE	4,680.00	200.00	200.00
01-21-545-00 PRINTING / PUBLICATION / FORMS	7,500.00	7,500.00	7,500.00
01-21-560-00 TRAVEL - EDUCATION - TRAINING	12,500.00	12,500.00	12,500.00
01-21-650-00 CONTRACT SERVICES	2,000.00	2,000.00	2,000.00
DEPT 21 - BUILDING & ZONING TOTAL	742,180.00	733,700.00	733,700.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2026 **Budget #:** 10 **Description:** 2026 APPROVED BUDGET **Type:** EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 01 GENERAL FUND (CURRENT EXPENSE)
DEPT: 30 M-C VETERANS SERVICE OFFICER

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
01-30-468-00 MISC FEES & EXPENSES	765.00	765.00	765.00
01-30-650-00 CONTRACT SERVICES	32,782.00	32,782.00	32,782.00
DEPT 30 - M-C VETERANS SERVICE OFFICER TOTAL	33,547.00	33,547.00	33,547.00

TOTAL GENERAL FUND (CURRENT EXPENSE)	5,105,979.00	5,093,499.00	5,093,499.00
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B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2026 **Budget #:** 10 **Description:** 2026 APPROVED BUDGET **Type:** EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 02 ROAD & BRIDGE
DEPT: 00 ROAD & BRIDGE

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
02-00-401-00 SALARIES	105,500.00	105,500.00	105,500.00
02-00-404-00 WAGES - EXTRA HELP	25,000.00	25,000.00	25,000.00
02-00-409-00 ACCRUAL PAYOUT CONTINGENCY	1,000.00	1,000.00	1,000.00
02-00-410-00 RETIREMENT	15,750.00	15,750.00	15,750.00
02-00-411-00 SOCIAL SECURITY	10,100.00	10,100.00	10,100.00
02-00-413-00 MEDICAL / GROUP INSURANCE	36,300.00	36,300.00	36,300.00
02-00-416-00 WORK COMP INSURANCE	5,550.00	5,550.00	5,550.00
02-00-440-01 SUPPLIES - OFFICE	200.00	200.00	200.00
02-00-440-04 SUPPLIES - ROAD & SHOP	15,500.00	15,500.00	15,500.00
02-00-464-00 UTILITIES	4,000.00	4,000.00	4,000.00
02-00-470-00 AUTO EXPENSE	30,000.00	25,000.00	25,000.00
02-00-470-01 AUTO PURCHASE	15,000.00	15,000.00	15,000.00
02-00-470-02 AUTO - FUEL	55,000.00	50,000.00	50,000.00
02-00-480-00 EQUIPMENT PURCHASE	32,000.00	32,000.00	32,000.00
02-00-483-00 PROFESSIONAL SERVICES	6,000.00	4,000.00	4,000.00
02-00-489-00 MAINTENANCE AGREEMENTS	99,000.00	99,000.00	99,000.00
02-00-528-00 DUES / MEMBERSHIPS	250.00	250.00	250.00
02-00-542-00 COMMUNICATIONS & POSTAGE	3,000.00	3,000.00	3,000.00
02-00-554-01 UNIFORMS - PROTECTIVE CLOTHING	1,000.00	1,000.00	1,000.00
02-00-560-00 TRAVEL - EDUCATION - TRAINING	2,500.00	2,500.00	2,500.00
02-00-610-00 ROAD & BRIDGE MAINTENANCE	76,500.00	76,500.00	76,500.00
02-00-611-00 MAGNESIUM CHLORIDE	50,000.00	60,000.00	60,000.00
02-00-800-00 CAPITAL IMPROVEMENTS	125,000.00	125,000.00	125,000.00
DEPT 00 - ROAD & BRIDGE TOTAL	714,150.00	712,150.00	712,150.00

TOTAL ROAD & BRIDGE	714,150.00	712,150.00	712,150.00
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B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2026 **Budget #:** 10 **Description:** 2026 APPROVED BUDGET **Type:** EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 03 EMERGENCY MEDICAL SERVICES
DEPT: 00 EMERGENCY MEDICAL SERVICES

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
03-00-448-02 REMITTANCE - EMS	8,000.00	8,000.00	8,000.00
03-00-453-01 EMS - HEALTH & SAFETY	2,500.00	2,500.00	2,500.00
DEPT 00 - EMERGENCY MEDICAL SERVICES TOTAL	10,500.00	10,500.00	10,500.00
TOTAL EMERGENCY MEDICAL SERVICES	10,500.00	10,500.00	10,500.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2026 **Budget #:** 10 **Description:** 2026 APPROVED BUDGET **Type:** EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 04 AMBULANCE SERVICES
DEPT: 00 AMBULANCE SERVICES

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
04-00-435-00 LIABILITY INSURANCE	2,700.00	2,700.00	2,700.00
04-00-453-00 EMERGENCY MANAGEMENT	8,000.00	8,000.00	8,000.00
04-00-650-00 CONTRACT SERVICES	267,725.00	267,725.00	267,725.00
DEPT 00 - AMBULANCE SERVICES TOTAL	278,425.00	278,425.00	278,425.00
TOTAL AMBULANCE SERVICES			
	278,425.00	278,425.00	278,425.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2026 **Budget #:** 10 **Description:** 2026 APPROVED BUDGET **Type:** EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 06 DISTRICT COURT
DEPT: 00 DISTRICT COURT

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
06-00-401-02 SALARIES - DEPUTIES	115,520.00	115,520.00	115,520.00
06-00-401-05 SALARIES - LAW CLERK	90,610.00	90,610.00	90,610.00
06-00-401-06 SALARIES - INTERPRETER	27,550.00	27,550.00	27,550.00
06-00-404-00 WAGES - EXTRA HELP	10,000.00	10,000.00	10,000.00
06-00-409-00 ACCRUAL PAYOUT CONTINGENCY	2,000.00	2,000.00	2,000.00
06-00-410-00 RETIREMENT	29,380.00	29,380.00	29,380.00
06-00-411-00 SOCIAL SECURITY	18,800.00	18,800.00	18,800.00
06-00-413-00 MEDICAL / GROUP INSURANCE	54,450.00	54,450.00	54,450.00
06-00-416-00 WORK COMP INSURANCE	350.00	350.00	350.00
06-00-440-01 SUPPLIES - OFFICE	7,000.00	7,000.00	7,000.00
06-00-480-01 EQUIPMENT PURCHASE - OFFICE	1,000.00	1,000.00	1,000.00
06-00-542-00 COMMUNICATIONS & POSTAGE	1,000.00	1,000.00	1,000.00
06-00-545-01 FORMS - JURY	2,000.00	2,000.00	2,000.00
06-00-560-00 TRAVEL - EDUCATION - TRAINING	3,500.00	3,500.00	3,500.00
06-00-580-04 SOCIAL SERVICE - EXAM TRANSCRI	1,500.00	1,500.00	1,500.00
06-00-600-01 COURT COSTS - INTERPRETER	11,000.00	11,000.00	11,000.00
06-00-600-02 COURT COSTS - JURY	10,500.00	10,500.00	10,500.00
06-00-600-04 COURT COSTS - DISTRICT ADMIN	9,666.00	9,666.00	9,666.00
06-00-601-00 LAW LIBRARY	3,500.00	3,500.00	3,500.00
DEPT 00 - DISTRICT COURT TOTAL	399,326.00	399,326.00	399,326.00
TOTAL DISTRICT COURT	399,326.00	399,326.00	399,326.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2026 **Budget #:** 10 **Description:** 2026 APPROVED BUDGET **Type:** EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 08 JUSTICE FUND
DEPT: 02 DISCRETIONARY COMPENSATION

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
08-02-408-00 WAGES - DISCRETIONARY FUND	15,000.00	15,000.00	15,000.00
08-02-410-00 RETIREMENT	2,100.00	2,100.00	2,100.00
08-02-411-00 SOCIAL SECURITY	1,150.00	1,150.00	1,150.00
08-02-416-00 WORK COMP INSURANCE	520.00	520.00	520.00
DEPT 02 - DISCRETIONARY COMPENSATION TOTAL	18,770.00	18,770.00	18,770.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2026 **Budget #:** 10 **Description:** 2026 APPROVED BUDGET **Type:** EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 08 JUSTICE FUND
DEPT: 03 DISTRICT COURT CLERKS

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
08-03-401-01 SALARIES - OFFICERS	97,450.00	97,450.00	97,450.00
08-03-401-02 SALARIES - DEPUTIES	315,400.00	315,400.00	315,400.00
08-03-404-00 WAGES - EXTRA HELP	12,000.00	12,000.00	12,000.00
08-03-409-00 ACCRUAL PAYOUT CONTINGENCY	10,000.00	10,000.00	10,000.00
08-03-410-00 RETIREMENT	52,000.00	52,000.00	52,000.00
08-03-411-00 SOCIAL SECURITY	33,300.00	33,300.00	33,300.00
08-03-413-00 MEDICAL / GROUP INSURANCE	127,050.00	127,050.00	127,050.00
08-03-416-00 WORK COMP INSURANCE	600.00	600.00	600.00
DEPT 03 - DISTRICT COURT CLERKS TOTAL	647,800.00	647,800.00	647,800.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2026 **Budget #:** 10 **Description:** 2026 APPROVED BUDGET **Type:** EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 08 JUSTICE FUND
DEPT: 05 M-C JUVENILE PROBATION

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
08-05-650-00 CONTRACT SERVICES	266,397.00	266,397.00	266,397.00
DEPT 05 - M-C JUVENILE PROBATION TOTAL	266,397.00	266,397.00	266,397.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2026 **Budget #:** 10 **Description:** 2026 APPROVED BUDGET **Type:** EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 08 JUSTICE FUND
DEPT: 07 PROSECUTING ATTORNEY

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
08-07-401-01 SALARIES - OFFICERS	152,300.00	152,300.00	152,300.00
08-07-401-02 SALARIES - DEPUTIES	267,750.00	267,750.00	267,750.00
08-07-401-03 SALARIES - CLERICAL	153,400.00	153,400.00	153,400.00
08-07-401-04 SALARIES - INVESTIGATOR	70,600.00	70,600.00	70,600.00
08-07-404-00 WAGES - EXTRA HELP	20,000.00	20,000.00	20,000.00
08-07-409-00 ACCRUAL PAYOUT CONTINGENCY	5,000.00	5,000.00	5,000.00
08-07-410-00 RETIREMENT	83,350.00	83,350.00	83,350.00
08-07-411-00 SOCIAL SECURITY	52,400.00	52,400.00	52,400.00
08-07-413-00 MEDICAL / GROUP INSURANCE	127,050.00	127,050.00	127,050.00
08-07-416-00 WORK COMP INSURANCE	3,050.00	3,050.00	3,050.00
08-07-440-01 SUPPLIES - OFFICE	10,000.00	10,000.00	10,000.00
08-07-525-00 INFORMATION TECH / SOFTWARE	14,500.00	14,500.00	14,500.00
08-07-528-00 DUES / MEMBERSHIPS	5,000.00	5,000.00	5,000.00
08-07-542-00 COMMUNICATIONS & POSTAGE	300.00	300.00	300.00
08-07-545-00 PRINTING / PUBLICATION / FORMS	300.00	300.00	300.00
08-07-560-00 TRAVEL - EDUCATION - TRAINING	9,000.00	9,000.00	9,000.00
08-07-600-00 COURT COSTS	15,000.00	15,000.00	15,000.00
DEPT 07 - PROSECUTING ATTORNEY TOTAL	989,000.00	989,000.00	989,000.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2026 **Budget #:** 10 **Description:** 2026 APPROVED BUDGET **Type:** EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 08 JUSTICE FUND
DEPT: 09 CORONER

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
08-09-401-01 SALARIES - OFFICERS	27,500.00	27,500.00	27,500.00
08-09-401-02 SALARIES - DEPUTIES	6,150.00	6,150.00	6,150.00
08-09-404-00 WAGES - EXTRA HELP	1,550.00	1,550.00	1,550.00
08-09-410-00 RETIREMENT	4,250.00	4,250.00	4,250.00
08-09-411-00 SOCIAL SECURITY	2,700.00	2,700.00	2,700.00
08-09-413-00 MEDICAL / GROUP INSURANCE	18,150.00	18,150.00	18,150.00
08-09-416-00 WORK COMP INSURANCE	150.00	150.00	150.00
08-09-440-01 SUPPLIES - OFFICE	300.00	300.00	300.00
08-09-470-00 AUTO EXPENSE	5,000.00	5,000.00	5,000.00
08-09-470-01 AUTO PURCHASE	60,000.00	10,000.00	10,000.00
08-09-470-02 AUTO - FUEL	3,500.00	2,500.00	2,500.00
08-09-480-00 EQUIPMENT PURCHASE	3,500.00	3,500.00	3,500.00
08-09-500-00 RENT / LEASE	12,730.00	12,730.00	12,730.00
08-09-528-00 DUES / MEMBERSHIPS	800.00	800.00	800.00
08-09-560-00 TRAVEL - EDUCATION - TRAINING	2,000.00	2,000.00	2,000.00
08-09-615-00 AUTOPSIES & LAB WORK	25,000.00	25,000.00	25,000.00
DEPT 09 - CORONER TOTAL	173,280.00	122,280.00	122,280.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2026 **Budget #:** 10 **Description:** 2026 APPROVED BUDGET **Type:** EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 08 JUSTICE FUND
DEPT: 21 SHERIFF - COUNTY

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
08-21-401-01 SALARIES - OFFICERS	108,700.00	108,700.00	108,700.00
08-21-401-02 SALARIES - DEPUTIES	1,097,200.00	1,097,200.00	1,097,200.00
08-21-401-03 SALARIES - CLERICAL	233,800.00	233,800.00	233,800.00
08-21-403-01 WAGES - SNOWMOBILE GRANT	7,500.00	7,500.00	7,500.00
08-21-403-02 WAGES - WATERWAYS GRANT	17,500.00	17,500.00	17,500.00
08-21-403-03 WAGES - OFF HWY ENFORCE GRANT	32,900.00	32,900.00	32,900.00
08-21-403-06 WAGES - DISPATCH	572,500.00	572,500.00	572,500.00
08-21-403-07 WAGES - EMERGENCY MANAGEMENT	12,200.00	12,200.00	12,200.00
08-21-403-09 WAGES - COURT SECURITY	189,150.00	189,150.00	189,150.00
08-21-403-11 WAGES - COPS GRANT	130,950.00	130,950.00	130,950.00
08-21-403-12 WAGES - BURLEY CITY	1,331,250.00	1,331,250.00	1,331,250.00
08-21-404-00 WAGES - EXTRA HELP	142,000.00	142,000.00	142,000.00
08-21-404-03 WAGES-EXTRA HELP - BURLEY CITY	77,000.00	77,000.00	77,000.00
08-21-404-04 WAGES -EXTRA HELP - COPS GRANT	14,000.00	14,000.00	14,000.00
08-21-409-00 ACCRUAL PAYOUT CONTINGENCY	23,000.00	23,000.00	23,000.00
08-21-410-00 RETIREMENT	534,750.00	534,750.00	534,750.00
08-21-411-00 SOCIAL SECURITY	300,550.00	300,550.00	300,550.00
08-21-413-00 MEDICAL / GROUP INSURANCE	924,500.00	924,500.00	924,500.00
08-21-416-00 WORK COMP INSURANCE	113,200.00	113,200.00	113,200.00
08-21-440-00 SUPPLIES	17,000.00	17,000.00	17,000.00
08-21-455-00 ADMINISTRATION EXPENSE	20,000.00	20,000.00	20,000.00
08-21-455-02 DISPATCH EXPENSE	108,000.00	108,000.00	108,000.00
08-21-460-00 COMMUNICATIONS - RADIO	13,000.00	13,000.00	13,000.00
08-21-468-00 MISC FEES & EXPENSES	8,000.00	8,000.00	8,000.00
08-21-469-00 K-9 EXPENSE	3,000.00	3,000.00	3,000.00
08-21-469-01 K-9 CERT & MEMBERSHIPS	550.00	550.00	550.00
08-21-469-02 K-9 FOOD & VET	3,100.00	3,100.00	3,100.00
08-21-470-00 AUTO EXPENSE	197,000.00	197,000.00	197,000.00
08-21-470-01 AUTO PURCHASE	325,000.00	325,000.00	325,000.00
08-21-470-02 AUTO - FUEL	125,000.00	125,000.00	125,000.00
08-21-471-01 BOAT FUEL	3,600.00	3,600.00	3,600.00
08-21-471-02 BOAT REPAIR	5,000.00	5,000.00	5,000.00
08-21-473-00 SWAT OPERATIONS	8,000.00	8,000.00	8,000.00
08-21-480-00 EQUIPMENT PURCHASE	221,000.00	221,000.00	221,000.00
08-21-480-01 EQUIPMENT PURCHASE - OFFICE	192,750.00	192,750.00	192,750.00
08-21-490-00 REPAIRS & MAINTENANCE	23,870.00	23,870.00	23,870.00
08-21-525-01 IT - DSL & INTERNET	35,300.00	35,300.00	35,300.00
08-21-528-00 DUES / MEMBERSHIPS	4,500.00	4,500.00	4,500.00
08-21-531-00 RISK MANAGEMENT	47,120.00	47,120.00	47,120.00
08-21-542-00 COMMUNICATIONS & POSTAGE	40,200.00	40,200.00	40,200.00
08-21-554-00 UNIFORMS	20,000.00	20,000.00	20,000.00
08-21-554-01 UNIFORMS - PROTECTIVE CLOTHING	15,500.00	15,500.00	15,500.00
08-21-560-00 TRAVEL - EDUCATION - TRAINING	41,500.00	41,500.00	41,500.00
08-21-560-01 FIREARMS TRAINING	28,500.00	28,500.00	28,500.00
08-21-587-00 EVIDENCE & INVESTIGATION COSTS	12,300.00	12,300.00	12,300.00
08-21-588-00 MARINE ENFORCEMENT	5,000.00	5,000.00	5,000.00
08-21-589-00 SEARCH & RESCUE	3,000.00	3,000.00	3,000.00
08-21-590-00 COMMUNITY YOUTH PROJECTS	1,500.00	1,500.00	1,500.00
08-21-591-00 SHERIFF YOUTH PLATE FEES	100.00	100.00	100.00
08-21-599-00 EXTRADITION COSTS	4,000.00	4,000.00	4,000.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2026 **Budget #:** 10 **Description:** 2026 APPROVED BUDGET **Type:** EXPENDITURE

* Report Includes Active Funds and Accounts Only

DEPT 21 - SHERIFF - COUNTY TOTAL	<u>7,395,040.00</u>	<u>7,395,040.00</u>	<u>7,395,040.00</u>
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BUDGET TOTALS BY ACCOUNT

Fiscal Year: 2026 **Budget #:** 10 **Description:** 2026 APPROVED BUDGET **Type:** EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 08 JUSTICE FUND
DEPT: 27 M-C CRIMINAL JUSTICE CENTER

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
08-27-401-00 SALARIES	110,400.00	110,400.00	110,400.00
08-27-401-02 SALARIES - DEPUTIES	2,079,300.00	2,079,300.00	2,079,300.00
08-27-401-03 SALARIES - CLERICAL	93,900.00	93,900.00	93,900.00
08-27-401-07 SALARIES - TECH	72,800.00	72,800.00	72,800.00
08-27-401-11 SALARIES - US MARSHALL TRANSP	10,000.00	10,000.00	10,000.00
08-27-404-00 WAGES - EXTRA HELP	120,000.00	120,000.00	120,000.00
08-27-404-01 WAGES - NIGHT SHIFT DIFF	78,840.00	78,840.00	78,840.00
08-27-404-02 WAGES - ON CALL PAY	54,750.00	54,750.00	54,750.00
08-27-409-00 ACCRUAL PAYOUT CONTINGENCY	15,500.00	15,500.00	15,500.00
08-27-410-00 RETIREMENT	359,400.00	359,400.00	359,400.00
08-27-411-00 SOCIAL SECURITY	201,650.00	201,650.00	201,650.00
08-27-413-00 MEDICAL / GROUP INSURANCE	636,000.00	636,000.00	636,000.00
08-27-416-00 WORK COMP INSURANCE	78,150.00	78,150.00	78,150.00
08-27-440-00 SUPPLIES	11,000.00	11,000.00	11,000.00
08-27-440-07 SUPPLIES - INMATE	90,000.00	90,000.00	90,000.00
08-27-464-00 UTILITIES	85,000.00	85,000.00	85,000.00
08-27-470-02 AUTO - FUEL	8,000.00	8,000.00	8,000.00
08-27-489-00 MAINTENANCE AGREEMENTS	1,200.00	1,200.00	1,200.00
08-27-528-00 DUES / MEMBERSHIPS	2,000.00	2,000.00	2,000.00
08-27-531-00 RISK MANAGMENT	87,850.00	87,850.00	87,850.00
08-27-538-00 EMPLOYEE HIRING COSTS	4,000.00	4,000.00	4,000.00
08-27-542-00 COMMUNICATIONS & POSTAGE	4,500.00	4,500.00	4,500.00
08-27-554-00 UNIFORMS	11,000.00	11,000.00	11,000.00
08-27-560-00 TRAVEL - EDUCATION - TRAINING	21,500.00	21,500.00	21,500.00
08-27-592-00 TRUSTEE PAYMENTS	6,500.00	6,500.00	6,500.00
08-27-593-00 AMMO / GUNS	16,000.00	16,000.00	16,000.00
08-27-594-00 MEDICAL	95,000.00	95,000.00	95,000.00
08-27-596-00 INMATE EDUCATION PROGRAM	6,000.00	6,000.00	6,000.00
08-27-597-00 PREA COMPLIANCE	2,000.00	2,000.00	2,000.00
08-27-650-00 CONTRACT SERVICES	853,500.00	853,500.00	853,500.00
08-27-817-00 CAPITAL - JANITORIAL SUPPLIES	40,000.00	40,000.00	40,000.00
08-27-823-00 CAPITAL - RADIO EXPENSE	2,500.00	2,500.00	2,500.00
08-27-824-00 CAPITAL - AUTO EXPENSE	40,000.00	40,000.00	40,000.00
08-27-845-00 CAPITAL - SECURITY SYSTEM	41,000.00	41,000.00	41,000.00
08-27-849-00 CAPITAL - REPAIRS	204,000.00	204,000.00	204,000.00
08-27-875-00 CAPITAL - OFFICE EQUIP MAINT	36,220.00	36,220.00	36,220.00
08-27-880-00 CAPITAL - OFFICE EQUIPMENT	42,000.00	42,000.00	42,000.00
08-27-886-00 CAPITAL - MISC MAINTENANCE	2,000.00	2,000.00	2,000.00
DEPT 27 - M-C CRIMINAL JUSTICE CENTER TOTAL	5,623,460.00	5,623,460.00	5,623,460.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2026 **Budget #:** 10 **Description:** 2026 APPROVED BUDGET **Type:** EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 08 JUSTICE FUND
DEPT: 28 M-C JUVENILE DETENTION CENTER

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
08-28-650-00 CONTRACT SERVICES	576,930.00	576,930.00	576,930.00
DEPT 28 - M-C JUVENILE DETENTION CENTER TOTAL	576,930.00	576,930.00	576,930.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2026 **Budget #:** 10 **Description:** 2026 APPROVED BUDGET **Type:** EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 08 JUSTICE FUND
DEPT: 51 SHERIFF - CITY

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
DEPT 51 - SHERIFF - CITY TOTAL	0.00	0.00	0.00
TOTAL JUSTICE FUND	15,690,677.00	15,639,677.00	15,639,677.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2026 **Budget #:** 10 **Description:** 2026 APPROVED BUDGET **Type:** EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 09 K-9 EXPENSE
DEPT: 00 K-9 EXPENSE

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
09-00-469-00 K-9 EXPENSE	4,000.00	4,000.00	4,000.00
DEPT 00 - K-9 EXPENSE TOTAL	4,000.00	4,000.00	4,000.00
TOTAL K-9 EXPENSE			
	4,000.00	4,000.00	4,000.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2026 **Budget #:** 10 **Description:** 2026 APPROVED BUDGET **Type:** EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 12 M-C MISDEMEANOR PROBATION
DEPT: 00 M-C MISDEMEANOR PROBATION

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
12-00-401-01 SALARIES - OFFICERS	87,600.00	87,600.00	87,600.00
12-00-401-02 SALARIES - DEPUTIES	449,650.00	449,650.00	449,650.00
12-00-401-03 SALARIES - CLERICAL	137,800.00	137,800.00	137,800.00
12-00-404-00 WAGES - EXTRA HELP	8,000.00	8,000.00	8,000.00
12-00-409-00 ACCRUAL PAYOUT CONTINGENCY	9,000.00	9,000.00	9,000.00
12-00-410-00 RETIREMENT	94,000.00	94,000.00	94,000.00
12-00-411-00 SOCIAL SECURITY	53,000.00	53,000.00	53,000.00
12-00-413-00 MEDICAL / GROUP INSURANCE	217,750.00	217,750.00	217,750.00
12-00-416-00 WORK COMP INSURANCE	17,200.00	17,200.00	17,200.00
12-00-438-00 JANITORIAL CLEANING	12,150.00	12,150.00	12,150.00
12-00-439-00 SCRAM MONITORING COSTS	58,000.00	58,000.00	58,000.00
12-00-440-00 SUPPLIES	10,000.00	10,000.00	10,000.00
12-00-440-10 SUPPLIES - TESTING MONITORING	160,000.00	160,000.00	160,000.00
12-00-464-00 UTILITIES	8,500.00	8,500.00	8,500.00
12-00-470-00 AUTO EXPENSE	2,000.00	2,000.00	2,000.00
12-00-470-01 AUTO PURCHASE	7,000.00	7,000.00	7,000.00
12-00-470-02 AUTO - FUEL	1,000.00	1,000.00	1,000.00
12-00-489-00 MAINTENANCE AGREEMENTS	2,000.00	2,000.00	2,000.00
12-00-490-00 REPAIRS & MAINTENANCE	10,000.00	10,000.00	10,000.00
12-00-500-00 RENT / LEASE	23,250.00	23,250.00	23,250.00
12-00-536-00 REFUND EXPENSES	600.00	600.00	600.00
12-00-542-00 COMMUNICATIONS & POSTAGE	2,500.00	2,500.00	2,500.00
12-00-554-00 UNIFORMS	4,000.00	4,000.00	4,000.00
12-00-560-00 TRAVEL - EDUCATION - TRAINING	9,500.00	9,500.00	9,500.00
12-00-593-00 AMMO / GUNS	5,500.00	5,500.00	5,500.00
DEPT 00 - M-C MISDEMEANOR PROBATION TOTAL	1,390,000.00	1,390,000.00	1,390,000.00
TOTAL M-C MISDEMEANOR PROBATION	1,390,000.00	1,390,000.00	1,390,000.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2026 **Budget #:** 10 **Description:** 2026 APPROVED BUDGET **Type:** EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 13 911 COMMUNICATIONS
DEPT: 00 911 COMMUNICATIONS

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
13-00-455-00 ADMINISTRATION EXPENSE	25,000.00	25,000.00	25,000.00
13-00-461-01 COMMUNICATIONS - PHONE 911	112,000.00	112,000.00	112,000.00
13-00-480-00 EQUIPMENT PURCHASE	496,340.00	496,340.00	496,340.00
13-00-489-00 MAINTENANCE AGREEMENTS	102,300.00	102,300.00	102,300.00
13-00-490-00 REPAIRS & MAINTENANCE	80,000.00	80,000.00	80,000.00
13-00-560-00 TRAVEL - EDUCATION - TRAINING	5,000.00	5,000.00	5,000.00
13-00-650-00 CONTRACT SERVICES	60,000.00	60,000.00	60,000.00
13-00-675-05 GRANTS - 911 MAPPING EXPENSE	74,200.00	74,200.00	74,200.00
DEPT 00 - 911 COMMUNICATIONS TOTAL	954,840.00	954,840.00	954,840.00

TOTAL 911 COMMUNICATIONS	954,840.00	954,840.00	954,840.00
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B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2026 **Budget #:** 10 **Description:** 2026 APPROVED BUDGET **Type:** EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 15 CONSOLIDATED ELECTIONS
DEPT: 00 CONSOLIDATED ELECTIONS

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
15-00-404-00 WAGES - EXTRA HELP	5,000.00	5,000.00	5,000.00
15-00-410-00 RETIREMENT	600.00	600.00	600.00
15-00-411-00 SOCIAL SECURITY	400.00	400.00	400.00
15-00-416-00 WORK COMP INSURANCE	10.00	10.00	10.00
15-00-440-00 SUPPLIES	5,000.00	5,000.00	5,000.00
15-00-444-00 ELECTION WORKERS	15,000.00	15,000.00	15,000.00
15-00-455-00 ADMINISTRATION EXPENSE	90,000.00	90,000.00	90,000.00
15-00-480-00 EQUIPMENT PURCHASE	200,000.00	200,000.00	200,000.00
15-00-480-01 EQUIPMENT PURCHASE - OFFICE	500.00	500.00	500.00
15-00-490-00 REPAIRS & MAINTENANCE	20,000.00	20,000.00	20,000.00
15-00-500-00 RENT / LEASE	5,000.00	5,000.00	5,000.00
15-00-542-00 COMMUNICATIONS & POSTAGE	1,500.00	1,500.00	1,500.00
15-00-545-00 PRINTING / PUBLICATION / FORMS	5,000.00	5,000.00	5,000.00
15-00-545-02 FORMS - BALLOT	12,000.00	12,000.00	12,000.00
15-00-560-00 TRAVEL - EDUCATION - TRAINING	7,000.00	7,000.00	7,000.00
DEPT 00 - CONSOLIDATED ELECTIONS TOTAL	367,010.00	367,010.00	367,010.00
TOTAL CONSOLIDATED ELECTIONS	367,010.00	367,010.00	367,010.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2026 **Budget #:** 10 **Description:** 2026 APPROVED BUDGET **Type:** EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 16 SOCIAL SERVICES-ASSISTANCE
DEPT: 00 SOCIAL SERVICES-ASSISTANCE

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
16-00-579-00 SOCIAL SERVICES - MISC	15,000.00	15,000.00	15,000.00
16-00-583-00 CAT FUND SHARE / REPAYMENTS	75,000.00	75,000.00	75,000.00
DEPT 00 - SOCIAL SERVICES-ASSISTANCE TOTAL	90,000.00	90,000.00	90,000.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2026 **Budget #:** 10 **Description:** 2026 APPROVED BUDGET **Type:** EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 16 SOCIAL SERVICES-ASSISTANCE
DEPT: 01 SOCIAL SERVICES-LEGAL DEFENSE

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
16-01-585-03 GUARDIAN AD LITEM	9,000.00	9,000.00	9,000.00
DEPT 01 - SOCIAL SERVICES-LEGAL DEFENSE TOTAL	9,000.00	9,000.00	9,000.00
TOTAL SOCIAL SERVICES-ASSISTANCE	99,000.00	99,000.00	99,000.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2026 **Budget #:** 10 **Description:** 2026 APPROVED BUDGET **Type:** EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 17 COMMUNITY COLLEGE
DEPT: 00 COMMUNITY COLLEGE

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
17-00-478-00 COMMUNITY COLLEGE - TUITION	200,000.00	200,000.00	200,000.00
DEPT 00 - COMMUNITY COLLEGE TOTAL	200,000.00	200,000.00	200,000.00

TOTAL COMMUNITY COLLEGE	200,000.00	200,000.00	200,000.00
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B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2026 **Budget #:** 10 **Description:** 2026 APPROVED BUDGET **Type:** EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 18 CASSIA COUNTY FAIR
DEPT: 00 CASSIA COUNTY FAIR

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
18-00-401-00 SALARIES	44,900.00	44,900.00	44,900.00
18-00-404-00 WAGES - EXTRA HELP	20,000.00	20,000.00	20,000.00
18-00-409-00 ACCRUAL PAYOUT CONTINGENCY	12,000.00	12,000.00	12,000.00
18-00-410-00 RETIREMENT	6,850.00	6,850.00	6,850.00
18-00-411-00 SOCIAL SECURITY	5,900.00	5,900.00	5,900.00
18-00-413-00 MEDICAL / GROUP INSURANCE	18,143.00	18,143.00	18,143.00
18-00-416-00 WORK COMP INSURANCE	1,800.00	1,800.00	1,800.00
18-00-497-00 EXHIBITS	112,320.00	112,320.00	112,320.00
18-00-800-00 CAPITAL IMPROVEMENTS	80,000.00	80,000.00	80,000.00
DEPT 00 - CASSIA COUNTY FAIR TOTAL	301,913.00	301,913.00	301,913.00

TOTAL CASSIA COUNTY FAIR	301,913.00	301,913.00	301,913.00
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B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2026 **Budget #:** 10 **Description:** 2026 APPROVED BUDGET **Type:** EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 19 HISTORICAL SOCIETY
DEPT: 00 HISTORICAL SOCIETY

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
19-00-497-00 EXHIBITS	56,000.00	56,000.00	56,000.00
DEPT 00 - HISTORICAL SOCIETY TOTAL	56,000.00	56,000.00	56,000.00
TOTAL HISTORICAL SOCIETY	56,000.00	56,000.00	56,000.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2026 **Budget #:** 10 **Description:** 2026 APPROVED BUDGET **Type:** EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 20 REVALUATION
DEPT: 00 REVALUATION

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
20-00-401-00 SALARIES	268,750.00	268,750.00	268,750.00
20-00-404-00 WAGES - EXTRA HELP	6,000.00	6,000.00	6,000.00
20-00-409-00 ACCRUAL PAYOUT CONTINGENCY	3,000.00	3,000.00	3,000.00
20-00-410-00 RETIREMENT	34,300.00	34,300.00	34,300.00
20-00-411-00 SOCIAL SECURITY	21,300.00	21,300.00	21,300.00
20-00-413-00 MEDICAL / GROUP INSURANCE	90,750.00	90,750.00	90,750.00
20-00-416-00 WORK COMP INSURANCE	3,900.00	3,900.00	3,900.00
20-00-440-01 SUPPLIES - OFFICE	2,500.00	2,500.00	2,500.00
20-00-470-00 AUTO EXPENSE	2,500.00	2,500.00	2,500.00
20-00-470-01 AUTO PURCHASE	5,000.00	5,000.00	5,000.00
20-00-470-02 AUTO - FUEL	2,500.00	2,500.00	2,500.00
20-00-480-00 EQUIPMENT PURCHASE	2,500.00	2,500.00	2,500.00
20-00-480-01 EQUIPMENT PURCHASE - OFFICE	4,500.00	3,000.00	3,000.00
20-00-560-00 TRAVEL - EDUCATION - TRAINING	10,000.00	10,000.00	10,000.00
20-00-650-00 CONTRACT SERVICES	12,000.00	12,000.00	12,000.00
DEPT 00 - REVALUATION TOTAL	469,500.00	468,000.00	468,000.00

TOTAL REVALUATION	469,500.00	468,000.00	468,000.00
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B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2026 **Budget #:** 10 **Description:** 2026 APPROVED BUDGET **Type:** EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 23 SOLID WASTE DISTRICT
DEPT: 00 SOLID WASTE DISTRICT

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
23-00-650-00 CONTRACT SERVICES	1,043,600.00	1,043,600.00	1,043,600.00
DEPT 00 - SOLID WASTE DISTRICT TOTAL	1,043,600.00	1,043,600.00	1,043,600.00
TOTAL SOLID WASTE DISTRICT	1,043,600.00	1,043,600.00	1,043,600.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2026 **Budget #:** 10 **Description:** 2026 APPROVED BUDGET **Type:** EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 25 WATERWAYS
DEPT: 00 WATERWAYS

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
25-00-448-01 REMITTANCE - WATERWAYS	54,000.00	54,000.00	54,000.00
25-00-675-06 GRANTS - BOAT SAFETY MATCH	30,000.00	30,000.00	30,000.00
DEPT 00 - WATERWAYS TOTAL	84,000.00	84,000.00	84,000.00

TOTAL WATERWAYS	84,000.00	84,000.00	84,000.00
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B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2026 **Budget #:** 10 **Description:** 2026 APPROVED BUDGET **Type:** EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 27 NOXIOUS WEED & PEST
DEPT: 00 NOXIOUS WEED & PEST

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount				
27-00-401-00 SALARIES	149,850.00	149,850.00	149,850.00				
27-00-401-03 SALARIES - CLERICAL	42,900.00	42,900.00	42,900.00				
27-00-404-00 WAGES - EXTRA HELP	11,000.00	11,000.00	11,000.00				
27-00-406-00 WAGES - GOOSE CREEK GRANT	30,000.00	30,000.00	30,000.00				
27-00-409-00 ACCRUAL PAYOUT CONTINGENCY	8,000.00	8,000.00	8,000.00				
27-00-410-00 RETIREMENT	28,950.00	28,950.00	28,950.00				
27-00-411-00 SOCIAL SECURITY	18,500.00	18,500.00	18,500.00				
27-00-413-00 MEDICAL / GROUP INSURANCE	72,600.00	72,600.00	72,600.00				
27-00-416-00 WORK COMP INSURANCE	6,750.00	6,750.00	6,750.00				
27-00-440-01 SUPPLIES - OFFICE	1,000.00	1,000.00	1,000.00				
27-00-440-05 SUPPLIES - WEED CHEMICALS	32,500.00	32,500.00	32,500.00				
27-00-464-00 UTILITIES	4,500.00	4,500.00	4,500.00				
27-00-470-00 AUTO EXPENSE	18,000.00	18,000.00	18,000.00				
27-00-470-01 AUTO PURCHASE	90,061.00	34,500.00	34,500.00				
27-00-470-02 AUTO - FUEL	15,000.00	15,000.00	15,000.00				
27-00-480-01 EQUIPMENT PURCHASE - OFFICE	1,500.00	1,500.00	1,500.00				
27-00-542-00 COMMUNICATIONS & POSTAGE	2,000.00	2,000.00	2,000.00				
27-00-560-00 TRAVEL - EDUCATION - TRAINING	3,000.00	3,000.00	3,000.00				
27-00-564-00 WEED CONTROL / ENFORCEMENT	18,000.00	18,000.00	18,000.00				
27-00-566-00 WEED - GOOSE CREEK	20,000.00	20,000.00	20,000.00				
DEPT 00 - NOXIOUS WEED & PEST TOTAL	574,111.00	518,550.00	518,550.00				
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 45%;">TOTAL NOXIOUS WEED & PEST</td> <td style="width: 20%; text-align: right;">574,111.00</td> <td style="width: 20%; text-align: right;">518,550.00</td> <td style="width: 15%; text-align: right;">518,550.00</td> </tr> </table>				TOTAL NOXIOUS WEED & PEST	574,111.00	518,550.00	518,550.00
TOTAL NOXIOUS WEED & PEST	574,111.00	518,550.00	518,550.00				

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2026 **Budget #:** 10 **Description:** 2026 APPROVED BUDGET **Type:** EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 28 SNOWMOBILE
DEPT: 00 SNOWMOBILE

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
28-00-403-04 WAGES - GROOMER COORDINATOR	3,120.00	3,120.00	3,120.00
28-00-403-05 WAGES - GROOMER OPERATORS	9,000.00	9,000.00	9,000.00
28-00-411-00 SOCIAL SECURITY	950.00	950.00	950.00
28-00-416-00 WORK COMP INSURANCE	550.00	550.00	550.00
28-00-440-00 SUPPLIES	2,000.00	2,000.00	2,000.00
28-00-464-00 UTILITIES	750.00	750.00	750.00
28-00-470-00 AUTO EXPENSE	10,000.00	10,000.00	10,000.00
28-00-470-02 AUTO - FUEL	5,000.00	5,000.00	5,000.00
28-00-483-00 PROFESSIONAL SERVICES	3,000.00	3,000.00	3,000.00
28-00-489-00 MAINTENANCE AGREEMENTS	250.00	250.00	250.00
28-00-493-00 REPAIRS - BUILDING & GROUNDS	2,000.00	2,000.00	2,000.00
28-00-560-00 TRAVEL - EDUCATION - TRAINING	1,000.00	1,000.00	1,000.00
DEPT 00 - SNOWMOBILE TOTAL	37,620.00	37,620.00	37,620.00
TOTAL SNOWMOBILE	37,620.00	37,620.00	37,620.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2026 **Budget #:** 10 **Description:** 2026 APPROVED BUDGET **Type:** EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 29 PHYSICAL FACILITIES
DEPT: 00 PHYSICAL FACILITIES

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
29-00-455-00 ADMINISTRATION EXPENSE	15,000.00	15,000.00	15,000.00
29-00-464-00 UTILITIES	4,000.00	4,000.00	4,000.00
29-00-482-01 CAPITAL ASSET	400,000.00	400,000.00	400,000.00
29-00-483-00 PROFESSIONAL SERVICES	100,000.00	100,000.00	100,000.00
29-00-493-00 REPAIRS - BUILDING & GROUNDS	12,007,790.00	12,007,790.00	12,007,790.00
29-00-502-00 PROPERTY TAXES - FACILITIES	4,100.00	4,100.00	4,100.00
29-00-531-00 RISK MANAGMENT	250.00	250.00	250.00
DEPT 00 - PHYSICAL FACILITIES TOTAL	12,531,140.00	12,531,140.00	12,531,140.00

TOTAL PHYSICAL FACILITIES	12,531,140.00	12,531,140.00	12,531,140.00
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B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2026 **Budget #:** 10 **Description:** 2026 APPROVED BUDGET **Type:** EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 31 MAGISTRATE FACILITES FUND
DEPT: 00 MAGISTRATE FACILITES FUND

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
31-00-490-00 REPAIRS & MAINTENANCE	500,000.00	500,000.00	500,000.00
DEPT 00 - MAGISTRATE FACILITES FUND TOTAL	500,000.00	500,000.00	500,000.00
TOTAL MAGISTRATE FACILITES FUND	500,000.00	500,000.00	500,000.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2026 **Budget #:** 10 **Description:** 2026 APPROVED BUDGET **Type:** EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 32 PREVENTIVE HEALTH FUND
DEPT: 00 PREVENTIVE HEALTH FUND

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
32-00-650-00 CONTRACT SERVICES	277,000.00	277,000.00	277,000.00
DEPT 00 - PREVENTIVE HEALTH FUND TOTAL	277,000.00	277,000.00	277,000.00
TOTAL PREVENTIVE HEALTH FUND	277,000.00	277,000.00	277,000.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2026 **Budget #:** 10 **Description:** 2026 APPROVED BUDGET **Type:** EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 33 COURT FACILITIES FUND
DEPT: 00 COURT FACILITIES FUND

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
33-00-480-00 EQUIPMENT PURCHASE	3,000.00	3,000.00	3,000.00
33-00-505-00 SECURITY	2,500.00	2,500.00	2,500.00
DEPT 00 - COURT FACILITIES FUND TOTAL	5,500.00	5,500.00	5,500.00

TOTAL COURT FACILITIES FUND	5,500.00	5,500.00	5,500.00
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B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2026 **Budget #:** 10 **Description:** 2026 APPROVED BUDGET **Type:** EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 48 EMPLOYEE BENEFITS FUND
DEPT: 00 EMPLOYEE BENEFITS FUND

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
48-00-420-00 MEDICAL INSURANCE	760,895.00	760,895.00	760,895.00
48-00-421-00 DENTAL INSURANCE	156,000.00	156,000.00	156,000.00
48-00-422-00 LIFE INSURANCE	81,600.00	81,600.00	81,600.00
48-00-423-00 WORK COMP INSURANCE	266,100.00	266,100.00	266,100.00
48-00-425-00 MEDICAL CLAIMS	2,976,000.00	2,976,000.00	2,976,000.00
48-00-426-00 VISION CLAIMS	55,020.00	55,020.00	55,020.00
DEPT 00 - EMPLOYEE BENEFITS FUND TOTAL	4,295,615.00	4,295,615.00	4,295,615.00
TOTAL EMPLOYEE BENEFITS FUND	4,295,615.00	4,295,615.00	4,295,615.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2026 **Budget #:** 10 **Description:** 2026 APPROVED BUDGET **Type:** EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 53 NARCOTICS SEIZED ASSETS FUND
DEPT: 00 NARCOTICS SEIZED ASSETS FUND

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
53-00-450-01 NARCOTICS ENFORCEMENT	20,000.00	20,000.00	20,000.00
53-00-470-00 AUTO EXPENSE	10,000.00	10,000.00	10,000.00
DEPT 00 - NARCOTICS SEIZED ASSETS FUND TOTAL	30,000.00	30,000.00	30,000.00

TOTAL NARCOTICS SEIZED ASSETS FUND	30,000.00	30,000.00	30,000.00
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B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2026 **Budget #:** 10 **Description:** 2026 APPROVED BUDGET **Type:** EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 61 COURT INTERLOCK FUND
DEPT: 00 COURT INTERLOCK FUND

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
61-00-439-00 SCRAM MONITORING COSTS	9,000.00	9,000.00	9,000.00
DEPT 00 - COURT INTERLOCK FUND TOTAL	9,000.00	9,000.00	9,000.00
TOTAL COURT INTERLOCK FUND	9,000.00	9,000.00	9,000.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2026 **Budget #:** 10 **Description:** 2026 APPROVED BUDGET **Type:** EXPENDITURE

* Report Includes Active Funds and Accounts Only

FUND: 98 WIDOW'S BENEFIT FUND
DEPT: 00 WIDOW'S BENEFIT FUND

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
98-00-502-01 PROPERTY TAXES - PERSONAL	5,000.00	5,000.00	5,000.00
DEPT 00 - WIDOW'S BENEFIT FUND TOTAL	5,000.00	5,000.00	5,000.00

TOTAL WIDOW'S BENEFIT FUND	5,000.00	5,000.00	5,000.00
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B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2026 **Budget #:** 10 **Description:** 2026 APPROVED BUDGET **Type:** EXPENDITURE

*** Report Includes Active Funds and Accounts Only**

GRAND TOTAL	45,433,906.00	45,311,365.00	45,311,365.00
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*****END OF REPORT*****

BUDGET DETAIL
(Expenditures)

B U D G E T W O R K S H E E T (E X P E N S E S)

WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10 EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0001 GENERAL FUND (CURRENT EXPENSE)
-01 AUDITOR & RECORDER

90% OF FISCAL YEAR ELAPSED

Account Number	----- Fiscal Year 2023 -----	----- Fiscal Year 2024 -----	----- Fiscal Year 2025 -----	Actual & Pct As of 08/27/2025	Department Request Amt	Budget Officer Request Amt	Approved Budget Amt
0401-0002 SALARIES - DEPUTIES							
234,800.00	235,405.66	245,400.00	266,800.00	237,949.70	271,200.00	271,200.00	271,200.00
BUDGET OFFICER NOTES: 06/02/2025 - BOCC APPROVED COST OF LIVING INCREASE OF 4%							
0401-0021 SALARIES - PREMIUM PAY							
7,500.00	7,500.00	7,500.00	7,500.00				
0404-0000 WAGES - EXTRA HELP							
23,000.00	18,999.91	25,000.00	24,100.00	17,552.36	25,000.00	25,000.00	25,000.00
DEPT REQUESTED NOTES: REQUEST OF AN INCREASE OF \$900 FROM FY2025 TO \$25,000.00 TO ACCOUNT FOR SOME OVERTIME AND EXTRA HELP WITH A NEW EMPLOYEE IN TRAINING AND FOR RECORDER SOFTWARE IMPLEMENTATION.							
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST							
APPROVED NOTES: 06/16/2025 BOCC APPROVED AS REQUESTED							
0409-0000 ACCRUAL PAYOUT CONTINGENCY							
1,000.00		1,000.00	1,000.00		1,000.00	1,000.00	1,000.00
DEPT REQUESTED NOTES: NO CHANGE FROM FY2025							
BUDGET OFFICER NOTES: ACCRUAL PAYOUT CALCULATED BY THE AUDITOR'S OFFICE							
TOTAL 'A' SALARIES	266,300.00	261,905.57	278,900.00	255,502.06	297,200.00	297,200.00	297,200.00
0410-0000 RETIREMENT							
31,900.00	30,825.14	31,200.00	35,100.00	29,408.03	35,600.00	35,600.00	35,600.00
BUDGET OFFICER NOTES: REFLECTS CURRENT PERSI RULE RATE PERCENTAGE							
0411-0000 SOCIAL SECURITY							
20,400.00	18,953.25	21,400.00	22,500.00	18,407.39	22,800.00	22,800.00	22,800.00
BUDGET OFFICER NOTES: 7.65% EMPLOYER RESPONSIBILITY							
0413-0000 MEDICAL / GROUP INSURANCE							
83,500.00	83,508.00	86,750.00	88,500.00	81,125.00	90,750.00	90,750.00	90,750.00
BUDGET OFFICER NOTES: 2.5% INCREASE FROM FY2025							
0416-0000 WORK COMP INSURANCE							
560.00	560.00	505.00	440.00	440.00	400.00	400.00	400.00
BUDGET OFFICER NOTES: REFLECTS CURRENT STATE INSURANCE FUND CLASSIFIED RATE							

WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0001 GENERAL FUND (CURRENT EXPENSE)
-01 AUDITOR & RECORDER

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----		
	Budget	Actual	Budget	Actual	Budget Amount	Actual & Pct As of 08/27/2025	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
TOTAL 'D' BENEFITS	136,360.00	133,846.39	139,855.00	139,246.52	146,540.00	88%	149,550.00	149,550.00	149,550.00
0437-0000 RECORD PRESERVATION	10,000.00		8,000.00		3,000.00		3,000.00	3,000.00	3,000.00
DEPT REQUESTED NOTES:	NO CHANGE FROM FY2025								
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST								
0440-0001 SUPPLIES - OFFICE	5,000.00	5,104.63	6,000.00	4,034.07	5,000.00	73%	5,000.00	5,000.00	5,000.00
DEPT REQUESTED NOTES:	NO CHANGE FROM FY2025								
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST								
APPROVED NOTES:	07/14/2025 BOCC APPROVED AS REQUESTED								
0455-0000 ADMINISTRATION EXPENSE									
DEPT REQUESTED NOTES:	THE FY2025 BUDGET INCLUDED A FULLTIME DEPUTY CLERK, HALF PAID WITH THE AUDITOR & RECORDER BUDGET AND HALF PAID WITH THE COURT CLERK BUDGET. IN LIEU OF THAT ADDITIONAL EMPLOYEE, THE FY2025 BUDGETED AMOUNT AND THE SAME AMOUNT FOR FY2026 IS REQUESTED TO BE REALLOCATED TO INFORMATION TECHNOLOGY FOR IMPLEMENTATION AND DATA CONVERSION OF TYLER TECHNOLOGY RECORDING SOFTWARE.								
BUDGET OFFICER NOTES:	CONCUR WITH REALLOCATING UNUSED HALF TIME EMPLOYEE ALLOCATIONS FOR FY2025 AND SHIFTING THAT SAME AMOUNT OF \$38,075.00 TO THE APPROPRIATE DEPARTMENT FOR FY2026 FOR NEEDED IMPROVED UPGRADE OF RECORDING MANAGEMENT SOFTWARE.								
APPROVED NOTES:	06/16/2025 BOCC APPROVED REALLOCATION REQUEST								
0480-0001 EQUIPMENT PURCHASE - OFFICE	2,000.00	271.84	2,000.00	960.15	1,500.00	9%	1,500.00	1,500.00	1,500.00
DEPT REQUESTED NOTES:	NO CHANGE FROM FY2025								
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST								
0490-0000 REPAIRS & MAINTENANCE	1,000.00	599.00	1,000.00	635.00	1,000.00		1,000.00	1,000.00	1,000.00
DEPT REQUESTED NOTES:	NO CHANGE FROM FY2025								
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST								
0528-0000 DUES / MEMBERSHIPS	1,000.00	1,851.92	2,000.00	3,419.25	3,000.00	88%	3,750.00	3,750.00	3,750.00

Fund: 0001 GENERAL FUND (CURRENT EXPENSE)
-01 AUDITOR & RECORDER

90% OF FISCAL YEAR ELAPSED

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 -----		Approved Budget Amt
	Budget	Actual	Budget	Actual	Budget Amount	As of 08/27/2025	Department Request Amt	Budg Officer Request Amt	
DEPT REQUESTED NOTES: REQUEST INCREASE OF \$750.00 FROM FY2025 TO COVER INCREASED COSTS FOR AUDITORS OFFICE CLOUD BACKUP OF VIDEO SURVEILLANCE SYSTEM, PRIA RECORDER COSTS, IACRC CLERKS COSTS, GFOA AUDITOR COSTS, AUDITOR UNCLAIMED PROPERTY SOFTWARE, REMOTE MEETING SOFTWARE, AND DOCUMENT REDACTING SOFTWARE. BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST APPROVED NOTES: 06/16/2025 BOCC APPROVED AS REQUESTED									
0536-0000	REFUND EXPENSES								
	200.00		200.00	142.50	100.00	70.00	70%	100.00	100.00
DEPT REQUESTED NOTES: NO CHANGE FROM FY2025 BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
0542-0000	COMMUNICATIONS & POSTAGE								
	100.00	36.80	100.00	135.10	100.00	59.74	60%	100.00	100.00
DEPT REQUESTED NOTES: NO CHANGE FROM FY2025 BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
0560-0000	TRAVEL - EDUCATION - TRAINING								
	6,500.00	11,407.59	18,000.00	12,620.83	18,000.00	9,393.11	52%	18,000.00	18,000.00
DEPT REQUESTED NOTES: NO CHANGE FROM FY2025 BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
TOTAL 'B' EXPENSES		25,800.00	19,271.78	21,946.90	69,775.00	15,960.73	23%	32,450.00	32,450.00
DEPT TOTALS		428,460.00	415,023.74	440,889.93	508,215.00	400,843.21	79%	479,200.00	479,200.00
Fund 1 Dept 1:		Officer				Commissioner			
		Commissioner				Commissioner			

Fund: 0001 GENERAL FUND (CURRENT EXPENSE)
-02 ASSESSOR

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----		
	Budget	Actual	Budget	Actual	Budget Amount	Actual & Pct As of 08/27/2025	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0401-0001 SALARIES - OFFICERS									
74,700.00	75,071.13	78,100.00	78,057.98	85,900.00	74,552.92	87%	91,676.00	91,676.00	91,676.00
DEPT REQUESTED NOTES: REQUESTING INCREASE OF ASSESSOR SALARY TO ALIGN WITH THE SALARIES OF THE OTHER ELECTED OFFICIALS.									
BUDGET OFFICER NOTES: 06/02/2025 - BOCC APPROVED COST OF LIVING INCREASE OF 4%									
APPROVED NOTES: 06/30/2025 - BOCC APPROVED AN ADDITIONAL 2.5% INCREASE FOR ASSESSOR SALARY.									
0401-0002 SALARIES - DEPUTIES									
252,800.00 C	266,209.79	285,400.00	282,524.26	315,700.00	271,536.18	86%	327,800.00	327,800.00	327,800.00
DEPT REQUESTED NOTES: I REQUEST THAT AUDITORS ADJUST THE FUND TO MATCH COMMISSIONERS COST OF LIVING INCREASE. I WOULD ALSO LIKE A PERFORMANCE RAISE FOR TORI OF .50 CENT ISABEL .50 CENT.									
BUDGET OFFICER NOTES: 06/02/2025 - BOCC APPROVED COST OF LIVING INCREASE OF 4%									
APPROVED NOTES: 06/30/2025 ADDITIONAL INCREASE FOR CLERICAL STAFF WAS NOT APPROVED PER BOCC									
0401-0021 SALARIES - PREMIUM PAY									
10,500.00	10,600.00	12,000.00	12,000.00						
0404-0000 WAGES - EXTRA HELP									
11,000.00	4,153.46	11,000.00	1,706.52	5,000.00	641.16	13%	5,000.00	5,000.00	5,000.00
DEPT REQUESTED NOTES: PLEASE CHANGE TO MATCH THE BOARDS COST OF LIVING ADJUSTMENT									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
0409-0000 ACCRUAL PAYOUT CONTINGENCY									
1,100.00		1,100.00		1,100.00			1,100.00	1,100.00	1,100.00
DEPT REQUESTED NOTES: PLEASE CHANGE TO MATCH THE BOARDS COST OF LIVING ADJUSTMENT									
BUDGET OFFICER NOTES: ACCRUAL PAYOUT CALCULATED BY THE AUDITOR'S OFFICE									
TOTAL 'A' SALARIES	350,100.00	356,034.38	387,600.00	407,700.00	346,730.26	85%	425,576.00	425,576.00	425,576.00
0410-0000 RETIREMENT									
40,500.00	40,722.24	43,400.00	42,258.57	48,900.00	41,468.95	85%	50,900.00	50,900.00	50,900.00
DEPT REQUESTED NOTES: PLEASE CHANGE TO MATCH THE BOARDS COST OF LIVING ADJUSTMENT									
BUDGET OFFICER NOTES: REFLECTS CURRENT PERSI RULE RATE PERCENTAGE									
0411-0000 SOCIAL SECURITY									
25,900.00	25,867.79	29,700.00	26,693.36	31,300.00	24,815.85	79%	32,600.00	32,600.00	32,600.00
DEPT REQUESTED NOTES: PLEASE CHANGE TO MATCH THE BOARDS COST OF LIVING ADJUSTMENT									

Fund: 0001 GENERAL FUND (CURRENT EXPENSE)
-02 ASSESSOR

90% OF FISCAL YEAR ELAPSED

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----		
	Budget	Actual	Budget	Actual	Budget Amount	Actual & Pct As of 08/27/2025	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
BUDGET OFFICER NOTES: 7.65% EMPLOYER RESPONSIBILITY									
0413-0000 MEDICAL / GROUP INSURANCE									
	116,900.00	116,904.00	138,800.00	138,968.36	141,600.00	129,800.00 92%	145,150.00	145,150.00	145,150.00
DEPT REQUESTED NOTES: PLEASE CHANGE TO MATCH THE BOARDS COST OF LIVING ADJUSTMENT									
BUDGET OFFICER NOTES: 2.5% INCREASE FROM FY2025									
0416-0000 WORK COMP INSURANCE									
	1,930.00	1,910.00	1,845.00	1,845.00	1,805.00	1,805.00 100%	1,600.00	1,600.00	1,600.00
DEPT REQUESTED NOTES: PLEASE CHANGE TO MATCH THE BOARDS COST OF LIVING ADJUSTMENT									
BUDGET OFFICER NOTES: REFLECTS CURRENT STATE INSURANCE FUND CLASSIFIED RATE									
TOTAL 'D' BENEFITS	185,230.00	185,404.03	213,745.00	209,765.29	223,605.00	197,889.80 88%	230,250.00	230,250.00	230,250.00
0440-0001 SUPPLIES - OFFICE									
	7,500.00	6,182.85	8,000.00	6,724.61	6,000.00	4,126.00 69%	6,000.00	5,000.00	5,000.00
DEPT REQUESTED NOTES: NO CHANGE FROM FY2025									
BUDGET OFFICER NOTES: RECOMMENDS DECREASE OF \$1,000 DUE TO HISTORICAL TRENDS									
APPROVED NOTES: 06/16/2025 BOCC APPROVED BUDGET OFFICER RECOMMENDATION									
0480-0001 EQUIPMENT PURCHASE - OFFICE									
	5,000.00	2,332.06		-33.23		189.81			
0489-0000 MAINTENANCE AGREEMENTS									
	4,500.00	1,069.53							
0528-0000 DUES / MEMBERSHIPS									
		525.00		75.00	600.00	150.00 25%	600.00	600.00	600.00
DEPT REQUESTED NOTES: NO CHANGE FROM FY2025									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
0542-0000 COMMUNICATIONS & POSTAGE									
		1,477.50	2,000.00	650.00	1,500.00		1,500.00	1,500.00	1,500.00
DEPT REQUESTED NOTES: NO CHANGE FROM FY2025 IN THE EVENT WE NEED TO SEND OUT SPECIAL MAILER INFORMATION TO THE PUBLIC									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
0560-0000 TRAVEL - EDUCATION - TRAINING									
	8,000.00	7,240.46	8,000.00	5,723.84	8,500.00	4,738.31 56%	8,500.00	6,500.00	6,500.00

WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10 EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

**Fund: 0001 GENERAL FUND (CURRENT EXPENSE)
-02 ASSESSOR**

90% OF FISCAL YEAR ELAPSED

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----			
	Budget	Actual	Budget	Actual	Budget Amount	As of 08/27/2025 Actual & Pct	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt	
DEPT REQUESTED NOTES: NO CHANGE FROM FY2025										
BUDGET OFFICER NOTES: RECOMMENDS DECREASE OF \$2,000 DUE TO HISTORICAL TRENDS										
APPROVED NOTES: 06/16/2025 BOCC APPROVED BUDGET OFFICER RECOMMENDATION										
TOTAL 'B' EXPENSES	25,000.00	18,827.40	18,000.00	13,140.22	16,600.00	9,204.12	55%	16,600.00	13,600.00	13,600.00

DEPT TOTALS										
	560,330.00	560,265.81	619,345.00	597,194.27	647,905.00	553,824.18	85%	672,426.00	669,426.00	669,426.00

Fund 1 Dept 2: Officer
Commissioner

Commissioner
Commissioner

WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0001 GENERAL FUND (CURRENT EXPENSE)
-03 TREASURER / TAX COLLECTOR

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----		
	Budget	Actual	Budget	Actual	Budget Amount	Actual & Pct As of 08/27/2025	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0401-0001 SALARIES - OFFICERS									
74,700.00	74,696.70	78,100.00	79,999.92	88,000.00	76,407.63	87%	91,700.00	91,700.00	91,700.00
DEPT REQUESTED NOTES: INCREASE TO ALIGN SALARIES OF ELECTED OFFICIALS PLUS 3% FOR COL.									
BUDGET OFFICER NOTES: 06/02/2025 - BOCC APPROVED COST OF LIVING INCREASE OF 4%									
APPROVED NOTES: 06/30/2025 ADDITIONAL INCREASE WAS NOT APPROVED PER BOCC									
0401-0002 SALARIES - DEPUTIES									
78,600.00	63,782.01	82,100.00	83,696.06	90,300.00	77,954.39	86%	92,900.00	92,900.00	92,900.00
DEPT REQUESTED NOTES: 3% INCREASE BASED ON COST OF LIVING INCREASE FROM JAN 2024 TO JAN 2025 OR BOCC RECOMMENDATION OR BUDGET OFFICER RECOMMENDATION IF IT IS HIGHER THAN THIS REQUEST.									
BUDGET OFFICER NOTES: 06/02/2025 - BOCC APPROVED COST OF LIVING INCREASE OF 4%									
0401-0021 SALARIES - PREMIUM PAY									
5,500.00	4,500.00	5,000.00	4,600.00						
0404-0000 WAGES - EXTRA HELP									
3,700.00	3,986.83	3,700.00	2,866.21	3,700.00	3,250.58	88%	3,700.00	3,700.00	3,700.00
DEPT REQUESTED NOTES: NO CHANGE FROM FY2025									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
0409-0000 ACCRUAL PAYOUT CONTINGENCY									
1,000.00		1,000.00	1,000.00	1,000.00			1,000.00	1,000.00	1,000.00
DEPT REQUESTED NOTES: NO CHANGE FROM FY2025									
BUDGET OFFICER NOTES: ACCRUAL PAYOUT CALCULATED BY THE AUDITOR'S OFFICE									
TOTAL 'A' SALARIES	163,500.00	146,965.54	169,900.00	171,162.19	183,000.00	86%	189,300.00	189,300.00	189,300.00
0410-0000 RETIREMENT									
19,600.00	16,969.91	19,000.00	18,948.18	22,000.00	18,554.99	84%	22,700.00	22,700.00	22,700.00
BUDGET OFFICER NOTES: REFLECTS CURRENT PERSI RULE RATE PERCENTAGE									
0411-0000 SOCIAL SECURITY									
12,600.00	10,710.42	13,100.00	12,526.02	14,100.00	11,631.83	82%	14,500.00	14,500.00	14,500.00
BUDGET OFFICER NOTES: 7.65% EMPLOYER RESPONSIBILITY									
0413-0000 MEDICAL / GROUP INSURANCE									
50,100.00	50,100.00	52,020.00	52,044.00	53,100.00	48,675.00	92%	54,450.00	54,450.00	54,450.00
BUDGET OFFICER NOTES: 2.5% INCREASE FROM FY2025									

B U D G E T W O R K S H E E T (E X P E N S E S)

**WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO**

**Fund: 0001 GENERAL FUND (CURRENT EXPENSE)
-03 TREASURER / TAX COLLECTOR**

90% OF FISCAL YEAR ELAPSED

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----			
	Budget	Actual	Budget	Actual	Budget Amount	Actual & Pct As of 08/27/2025	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt	
0416-0000 WORK COMP INSURANCE	345.00	345.00	305.00	305.00	275.00	100%	250.00	250.00	250.00	
BUDGET OFFICER NOTES: REFLECTS CURRENT STATE INSURANCE FUND CLASSIFIED RATE										
TOTAL 'D' BENEFITS	82,645.00	78,125.33	84,425.00	83,823.20	89,475.00	88%	91,900.00	91,900.00	91,900.00	
0440-0001 SUPPLIES - OFFICE	3,500.00	1,897.44	3,600.00	3,608.11	2,800.00	91%	3,400.00	3,400.00	3,400.00	
DEPT REQUESTED NOTES: INCREASE \$600 DUE TO ANNUAL ADOBE ACROBAT PRO AND POA NOT PROVIDING TONERS FOR TWO PRINTERS. ONE PRINTER UNDER CONTRACT HAS NOT RECEIVED A TONER FOR OVER TWO YEARS. THE SECOND PRINTER HAS BEEN DETERMINED TO NOT BE UNDER CONTRACT.										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
APPROVED NOTES: 06/16/2025 BOCC APPROVED AS REQUESTED										
0455-0001 PROP TAX SHORTAGE PYMT	50.00	123.42	50.00	50.00	50.00		50.00	50.00	50.00	
DEPT REQUESTED NOTES: NO CHANGE FROM FY2025.										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
0468-0000 MISC FEES & EXPENSES	2,000.00	1,834.95	2,000.00	2,411.31	2,000.00	81%	2,000.00	2,000.00	2,000.00	
DEPT REQUESTED NOTES: NO CHANGE FROM FY2025.										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
0480-0001 EQUIPMENT PURCHASE - OFFICE	500.00	847.99	500.00	158.99	500.00		500.00	500.00	500.00	
DEPT REQUESTED NOTES: NO CHANGE FROM FY2025.										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
0560-0000 TRAVEL - EDUCATION - TRAINING	3,500.00	3,363.73	3,600.00	2,444.92	3,500.00	72%	3,500.00	3,500.00	3,500.00	
DEPT REQUESTED NOTES: NO CHANGE FROM FY2025.										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
TOTAL 'B' EXPENSES	9,550.00	8,067.53	9,750.00	8,623.33	8,850.00	76%	9,450.00	9,450.00	9,450.00	

B U D G E T W O R K S H E E T (E X P E N S E S)

**WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO**

DEPT TOTALS	255,695.00	233,158.40	264,075.00	263,608.72	281,325.00	243,434.19	87%	290,650.00	290,650.00	290,650.00
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Fund 1 Dept 3:	Officer	Commissioner	Commissioner
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B U D G E T W O R K S H E E T (E X P E N S E S)

**WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO**

**Fund: 0001 GENERAL FUND (CURRENT EXPENSE)
-05 COMMISSIONERS** **90% OF FISCAL YEAR ELAPSED**

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----		
	Budget	Actual	Budget	Actual	Budget Amount	Actual & Pct As of 08/27/2025	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0401-0000 SALARIES									
	96,400.00	96,312.06	100,700.00	100,646.52	110,800.00	87%	115,350.00	115,350.00	115,350.00
BUDGET OFFICER NOTES:	06/02/2025 - BOCC APPROVED COST OF LIVING INCREASE OF 4%								
0401-0001 SALARIES - OFFICERS									
	66,100.00	66,049.62	69,100.00	76,200.02	83,900.00	87%	89,400.00	89,400.00	89,400.00
BUDGET OFFICER NOTES:	06/02/2025 - BOCC APPROVED COST OF LIVING INCREASE OF 4%								
APPROVED NOTES:	06/30/2025 - BOCC APPROVED ADDITIONAL ATTORNEY INCREASE OF \$9,000. THIS IS A SPLIT POSITION.								
0401-0010 SALARIES - DEPUTY CLERK									
DEPT REQUESTED NOTES:	NEW FY2026 - SALARY & BENEFITS ALLOCATION SPLIT WITH DISTRICT COURT CLERK FUND								
BUDGET OFFICER NOTES:	06/02/2025 - BOCC APPROVED COST OF LIVING INCREASE OF 4%								
0401-0021 SALARIES - PREMIUM PAY									
	6,000.00	6,000.00	6,000.00	6,000.00					
0404-0000 WAGES - EXTRA HELP									
DEPT REQUESTED NOTES:	NEW LINE ITEM ADDED DUE TO NEW 1/2 DEPUTY CLERK POSITION								
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST								
0409-0000 ACCRUAL PAYOUT CONTINGENCY									
	10,500.00	9,525.60	10,500.00						
DEPT REQUESTED NOTES:	ADDED NEW DUE TO NEW DEPUTY CLERK 1/2 POSITION								
BUDGET OFFICER NOTES:	ACCRUAL PAYOUT CALCULATED BY THE AUDITOR'S OFFICE								
TOTAL 'A' SALARIES	179,000.00	177,887.28	186,300.00	182,846.54	194,700.00	91%	228,450.00	228,450.00	228,450.00
0410-0000 RETIREMENT									
	21,400.00	16,926.53	20,900.00	16,738.68	23,300.00	74%	27,350.00	27,350.00	27,350.00
DEPT REQUESTED NOTES:	REFLECTS CURRENT PERSI RULE RATE PERCENTAGE								
BUDGET OFFICER NOTES:	REFLECTS CURRENT PERSI RULE RATE PERCENTAGE								
0411-0000 SOCIAL SECURITY									
	13,800.00	12,694.26	14,300.00	13,324.89	14,900.00	87%	17,500.00	17,500.00	17,500.00
BUDGET OFFICER NOTES:	7.65% EMPLOYER RESPONSIBILITY								

B U D G E T W O R K S H E E T (E X P E N S E S)

**WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO**

**Fund: 0001 GENERAL FUND (CURRENT EXPENSE)
-05 COMMISSIONERS**

90% OF FISCAL YEAR ELAPSED

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----			
	Budget	Actual	Budget	Actual	Budget Amount	Actual & Pct As of 08/27/2025	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt	
0413-0000 MEDICAL / GROUP INSURANCE										
60,120.00	60,120.00	62,460.00	62,460.00	62,460.00	63,510.00	92%	83,500.00	83,500.00	83,500.00	
BUDGET OFFICER NOTES: 2.5% INCREASE FROM FY2025										
0416-0000 WORK COMP INSURANCE										
310.00	310.00	295.00	295.00	295.00	255.00	100%	300.00	300.00	300.00	
BUDGET OFFICER NOTES: REFLECTS CURRENT STATE INSURANCE FUND CLASSIFIED RATE										
TOTAL 'D' BENEFITS	95,630.00	90,050.79	97,955.00	92,818.57	101,965.00	87%	128,650.00	128,650.00	128,650.00	
0440-0001 SUPPLIES - OFFICE										
2,500.00	482.88	1,500.00	860.68	750.00	532.07	71%	750.00	750.00	750.00	
DEPT REQUESTED NOTES: NO CHANGE FROM FY2025										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
0480-0001 EQUIPMENT PURCHASE - OFFICE										
				207.48						
0489-0000 MAINTENANCE AGREEMENTS										
				500.00		48%	350.00	350.00	350.00	
DEPT REQUESTED NOTES: NO CHANGE FROM FY2025										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
0560-0000 TRAVEL - EDUCATION - TRAINING										
12,000.00	4,985.37	9,000.00	8,493.98	9,000.00	5,992.47	67%	9,000.00	9,000.00	9,000.00	
DEPT REQUESTED NOTES: NO CHANGE FROM FY2025										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
TOTAL 'B' EXPENSES	14,500.00	5,468.25	10,500.00	9,354.66	10,250.00	68%	10,100.00	10,100.00	10,100.00	
DEPT TOTALS	289,130.00	273,406.32	294,755.00	285,019.77	306,915.00	89%	367,200.00	367,200.00	367,200.00	
Fund 1 Dept 5: Officer _____ Commissioner										
Commissioner _____ Commissioner										

**WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO**

**Fund: 0001 GENERAL FUND (CURRENT EXPENSE)
-08 M-C PUBLIC DEFENDER**

90% OF FISCAL YEAR ELAPSED

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----		
	Budget	Actual	Budget	Actual	Budget Amount	Actual & Pct As of 08/27/2025	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0464-0000 UTILITIES									
	4,000.00	5,780.84	6,500.00	5,735.09	6,500.00	76%	6,500.00	6,500.00	6,500.00
DEPT REQUESTED NOTES:	NO CHANGE FOR FY2025 - CONTINUE TO BUDGET FOR STATE PUBLIC DEFENSE BUILDING USE								
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST								
0490-0000 REPAIRS & MAINTENANCE									
	1,000.00	558.00	1,000.00	528.83	1,000.00	5%	500.00	500.00	500.00
DEPT REQUESTED NOTES:	DECREASE \$500 DUE TO HISTORICALS - CONTINUE TO BUDGET FOR STATE PUBLIC DEFENSE BUILDING USE.								
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST								
APPROVED NOTES:	07/23/2025 BOCC APPROVED AS REQUESTED								
0493-0000 REPAIRS - BUILDING & GROUNDS									
	500.00	174.23	500.00	100.63	500.00	3%	500.00	500.00	500.00
DEPT REQUESTED NOTES:	DECREASE \$500 DUE TO HISTORICALS - CONTINUE TO BUDGET FOR STATE PUBLIC DEFENSE BUILDING USE.								
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST								
APPROVED NOTES:	07/23/2025 BOCC APPROVED AS REQUESTED								
0500-0000 RENT / LEASE									
DEPT REQUESTED NOTES:	\$2,000 PER MONTH- ANNUAL TOTAL \$24,000 FOR FY2026								
BUDGET OFFICER NOTES:	50/50 SPLIT WITH MINIDOKA = \$1,000 PER MONTH PER COUNTY.								
APPROVED NOTES:	07/23/2025 - BOCC APPROVED AS REQUESTED								

TOTAL 'B' EXPENSES	5,500.00	6,513.07	8,000.00	6,364.55	8,000.00	5,010.82	63%	31,500.00	31,500.00	31,500.00
DEPT TOTALS	5,500.00	6,513.07	8,000.00	6,364.55	8,000.00	5,010.82	63%	31,500.00	31,500.00	31,500.00

Fund 1 Dept 8: Officer _____ Commissioner _____
 Commissioner _____ Commissioner _____

B U D G E T W O R K S H E E T (E X P E N S E S)

**WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO**

**Fund: 0001 GENERAL FUND (CURRENT EXPENSE)
-09 CIVIL DEFENSE**

90% OF FISCAL YEAR ELAPSED

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----		
	Budget	Actual	Budget	Actual	Budget Amount	As of 08/27/2025	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0401-0002 SALARIES - DEPUTIES									
	19,100.00								
TOTAL 'A' SALARIES	19,100.00								
0410-0000 RETIREMENT									
	2,400.00								
0411-0000 SOCIAL SECURITY									
	1,500.00								
0413-0000 MEDICAL / GROUP INSURANCE									
	3,924.00								
0416-0000 WORK COMP INSURANCE									
	605.00								
TOTAL 'D' BENEFITS	8,429.00	605.00							
0440-0001 SUPPLIES - OFFICE									
	150.00	58.06	150.00		150.00		150.00	150.00	150.00
DEPT REQUESTED NOTES:	NO CHANGE FROM FY2025								
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST								
0455-0000 ADMINISTRATION EXPENSE									
	26,489.67	28,415.00	28,471.69		31,200.00	115.72	32,800.00	32,800.00	32,800.00
DEPT REQUESTED NOTES:	REALLOCATION AT THE END OF THE FISCAL YEAR FOR HALF OF L GUZMANS SALARY.								
BUDGET OFFICER NOTES:	TOTAL = \$32,746 06/02/2025 - BOCC APPROVED COST OF LIVING INCREASE OF 4%								
0460-0000 COMMUNICATIONS - RADIO									
	14,500.00	13,675.80	14,500.00	13,675.80	14,000.00	10,676.16	14,000.00	14,000.00	14,000.00
DEPT REQUESTED NOTES:	NO CHANGE FROM FY2025								
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST								
0468-0000 MISC FEES & EXPENSES									
	500.00		500.00		500.00				
0470-0000 AUTO EXPENSE									
	5,000.00	4,143.31	5,000.00	3,676.25	4,200.00	2,767.98	4,200.00	4,200.00	4,200.00

**WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO**

**Fund: 0001 GENERAL FUND (CURRENT EXPENSE)
-09 CIVIL DEFENSE** **90% OF FISCAL YEAR ELAPSED**

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----		
	Budget	Actual	Budget	Actual	Budget Amount	As of 08/27/2025 Actual & Pct	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
DEPT REQUESTED NOTES: NO CHANGE FROM FY2025									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
0480-0001	900.00		900.00	559.62	500.00	399.99 80%	500.00	500.00	500.00
EQUIPMENT PURCHASE - OFFICE									
DEPT REQUESTED NOTES: NO CHANGE FROM FY2025									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
0542-0000	5,000.00	4,838.67	5,000.00	5,074.48	4,000.00	3,891.94 97%	4,000.00	4,000.00	4,000.00
COMMUNICATIONS & POSTAGE									
DEPT REQUESTED NOTES: NO CHANGE FROM FY2025									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
0560-0000	2,575.00	5,890.48	2,575.00	4,000.63	5,775.00	3,469.74 60%	5,775.00	5,775.00	5,775.00
TRAVEL - EDUCATION - TRAINING									
DEPT REQUESTED NOTES: NO CHANGE FROM FY2025									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
TOTAL 'B' EXPENSES	28,625.00	55,095.99	57,040.00	55,458.47	59,825.00	21,321.53 36%	61,425.00	61,425.00	61,425.00
DEPT TOTALS	56,154.00	55,700.99	57,040.00	55,458.47	59,825.00	21,321.53 36%	61,425.00	61,425.00	61,425.00
Fund 1 Dept 9: Officer _____ Commissioner _____									
Commissioner _____ Commissioner _____									

B U D G E T W O R K S H E E T (E X P E N S E S)

**WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO**

**Fund: 0001 GENERAL FUND (CURRENT EXPENSE)
-10 BUILDINGS & GROUNDS**

90% OF FISCAL YEAR ELAPSED

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----		
	Budget	Actual	Budget	Actual	Budget Amount	Actual & Pct As of 08/27/2025	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0401-0000 SALARIES									
81,500.00	73,309.92	85,100.00	85,696.94	94,300.00	81,852.71	87%	98,150.00	98,150.00	98,150.00
BUDGET OFFICER NOTES: 06/02/2025 - BOCC APPROVED COST OF LIVING INCREASE OF 4%									
0401-0015 SALARIES - MAINTENANCE									
				22,069.20			75,450.00	75,450.00	75,450.00
DEPT REQUESTED NOTES: ADDED TWO NEW JANITORS AND REDUCED CONTRACT SERVICES.									
BUDGET OFFICER NOTES: 06/02/2025 - BOCC APPROVED COST OF LIVING INCREASE OF 4%									
0401-0021 SALARIES - PREMIUM PAY									
3,500.00	3,250.00	3,000.00	3,000.00						
0404-0000 WAGES - EXTRA HELP									
18,000.00	4,003.10	18,000.00	750.00		428.15		2,000.00	2,000.00	2,000.00
0409-0000 ACCRUAL PAYOUT CONTINGENCY									
2,500.00		2,500.00		2,500.00			2,500.00	2,500.00	2,500.00
BUDGET OFFICER NOTES: ACCRUAL PAYOUT CALCULATED BY THE AUDITOR'S OFFICE									
TOTAL 'A' SALARIES	105,500.00	80,563.02	108,600.00	89,446.94	104,350.06	108%	178,100.00	178,100.00	178,100.00
0410-0000 RETIREMENT									
12,600.00	9,334.94	12,200.00	10,044.70	12,200.00	12,415.98	102%	21,300.00	21,300.00	21,300.00
BUDGET OFFICER NOTES: REFLECTS CURRENT PERSI RULE RATE PERCENTAGE									
0411-0000 SOCIAL SECURITY									
8,100.00	6,115.23	8,400.00	6,737.55	7,900.00	7,881.61	100%	13,650.00	13,650.00	13,650.00
BUDGET OFFICER NOTES: 7.65% EMPLOYER RESPONSIBILITY									
0413-0000 MEDICAL / GROUP INSURANCE									
33,400.00	33,408.00	34,700.00	34,704.00	35,400.00	32,450.00	92%	72,600.00	72,600.00	72,600.00
BUDGET OFFICER NOTES: 2.5% INCREASE FROM FY2025									
0416-0000 WORK COMP INSURANCE									
4,115.00	4,115.00	4,575.00	4,575.00	3,980.00	3,980.00	100%	6,000.00	6,000.00	6,000.00
BUDGET OFFICER NOTES: REFLECTS CURRENT STATE INSURANCE FUND CLASSIFIED RATE									
TOTAL 'D' BENEFITS	58,215.00	52,973.17	59,875.00	56,061.25	56,727.59	95%	113,550.00	113,550.00	113,550.00

WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10
 EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0001 GENERAL FUND (CURRENT EXPENSE)
 -10 BUILDINGS & GROUNDS

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----		
	Budget	Actual	Budget	Actual	Budget Amount	Actual & Pct As of 08/27/2025	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0440-0000 SUPPLIES									
25,000.00	19,819.57	25,000.00	21,987.95	22,000.00	15,233.66	69%	35,000.00	35,000.00	35,000.00
DEPT REQUESTED NOTES: INCREASE \$13,000 DUE TO HANDLING JANITORIAL SERVICES IN HOUSE AND PURCHASING MORE CLEANING SUPPLIES									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
APPROVED NOTES: 06/16/2025 BOCC APPROVED AS REQUESTED									
0440-0002 SUPPLIES - FURNITURE & FIXTURE									
2,000.00	1,740.15	2,000.00		2,000.00	56.09	3%	2,000.00	2,000.00	2,000.00
DEPT REQUESTED NOTES: NO CHANGE FROM FY2025									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
0464-0000 UTILITIES									
68,000.00	64,328.39	70,000.00	60,378.66	70,000.00	51,600.04	74%	70,000.00	70,000.00	70,000.00
DEPT REQUESTED NOTES: NO CHANGE FROM FY2025									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
0470-0000 AUTO EXPENSE									
1,400.00	941.31	1,400.00	2,849.52	2,500.00	660.01	26%	2,500.00	2,500.00	2,500.00
DEPT REQUESTED NOTES: NO CHANGE FROM FY2025									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
0470-0001 AUTO PURCHASE									
		25,000.00	25,000.00						
0470-0002 AUTO - FUEL									
960.00	945.30	960.00	1,059.47	1,400.00	731.22	52%	2,000.00	2,000.00	2,000.00
DEPT REQUESTED NOTES: WITH THE INCREASE IN PRICE OF FUEL FOR LAWN MOWER, WEED EATER AN INCREASE IS NEEDED FOR AN ADDITIONAL \$600									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
APPROVED NOTES: 06/16/2025 BOCC APPROVED AS REQUESTED									
0480-0000 EQUIPMENT PURCHASE									
7,000.00	5,054.85	7,000.00	6,713.30	6,000.00	1,594.24	27%	7,000.00	6,000.00	6,000.00
DEPT REQUESTED NOTES: REQUESTING INCREASE OF \$1,000 DUE TO INCREASED COSTS									
BUDGET OFFICER NOTES: RECOMMEND NO CHANGE FOR FY2026 DUE TO HISTORICAL TRENDS									
APPROVED NOTES: 06/16/2025 BOCC APPROVED BUDGET OFFICER RECOMMENDATION									

B U D G E T W O R K S H E E T (E X P E N S E S)

**WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO**

**Fund: 0001 GENERAL FUND (CURRENT EXPENSE)
-10 BUILDINGS & GROUNDS** **90% OF FISCAL YEAR ELAPSED**

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----		
	Budget	Actual	Budget	Actual	Budget Amount	Actual & Pct As of 08/27/2025	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0490-0000	REPAIRS & MAINTENANCE								
	45,000.00	13,188.13	45,000.00	25,030.22	25,000.00	13,436.73	54%	25,000.00	25,000.00
	DEPT REQUESTED NOTES: NO CHANGE FROM FY2025								
	BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST								
0493-0000	REPAIRS - BUILDING & GROUNDS								
	35,000.00	28,151.64	35,000.00	34,933.82	32,000.00	24,586.66	77%	32,000.00	32,000.00
	DEPT REQUESTED NOTES: NO CHANGE FROM FY2025								
	BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST								
0505-0000	SECURITY								
	20,000.00	1,200.00	20,000.00	1,250.00	2,500.00				
	DEPT REQUESTED NOTES: NO CHANGE FROM FY2025								
	BUDGET OFFICER NOTES: REALLOCATION OF SECURITY FUNDS TO COURTS FACILITIES BUDGET RECOMMEND DECREASE OF \$2,500								
	APPROVED NOTES: 06/16/2025 BOCC APPROVED BUDGET OFFICER RECOMMENDATION								
0650-0000	CONTRACT SERVICES								
	98,000.00	94,187.69	98,000.00	94,234.80	100,940.00	49,709.40	49%		
	BUDGET OFFICER NOTES: REALLOCATE FUNDS OF \$100,940 TO SALARIES & WAGES FOR 2 FT EMPLOYEES HIRED ON APRIL 22, 2025 - CONTRACT SERVICES WILL NOT BE USED IN FY2026 DUE TO THIS CHANGE								
	APPROVED NOTES: 06/16/2025 BOCC APPROVED BUDGET OFFICER RECOMMENDATION								
TOTAL 'B' EXPENSES	302,360.00	229,557.03	329,360.00	273,437.74	264,340.00	157,608.05	60%	175,500.00	174,500.00

DEPT TOTALS	Budget	Actual	Budget	Actual	Budget	Actual & Pct	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
	466,075.00	363,093.22	497,835.00	418,945.93	420,620.00	318,685.70	76%	467,150.00	466,150.00
	Fund 1 Dept 10: Officer _____ Commissioner _____								
	Commissioner _____ Commissioner _____								

WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10
 EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0001 GENERAL FUND (CURRENT EXPENSE)
 -13 AGRICULTURAL EXTENSION SERVICE

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----		
	Budget	Actual	Budget	Actual	Budget Amount	Actual & Pct As of 08/27/2025	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0401-0000 SALARIES									
	52,300.00	52,303.77	54,700.00	23,270.02	52,700.00	39,766.55	54,850.00	54,850.00	54,850.00
BUDGET OFFICER NOTES:	06/02/2025 - BOCC APPROVED COST OF LIVING INCREASE OF 4%								
0401-0003 SALARIES - CLERICAL									
	53,100.00	47,656.37	55,500.00	69,888.00	67,000.00	53,889.63	68,350.00	68,350.00	68,350.00
DEPT REQUESTED NOTES:	REQUESTING \$3,000 INCREASE TO COVER EXPENDITURES FOR THE NEW PT HIRE FOR FUNDS LOST FOR THE 4-H AMERICORPS STEM POSITION WHICH HELPS US MEET THE NEEDS OF THE YOUTH.								
BUDGET OFFICER NOTES:	06/02/2025 - BOCC APPROVED COST OF LIVING INCREASE OF 4%								
APPROVED NOTES:	06/02/2025 BOCC APPROVED ADDITIONAL SEASONAL EMPLOYEE								
0401-0021 SALARIES - PREMIUM PAY									
	3,500.00	3,250.00	3,500.00	3,200.00					
0404-0000 WAGES - EXTRA HELP									
	5,250.00	1,087.83	5,250.00	574.00	5,250.00	9,361.68	5,250.00	5,250.00	5,250.00
DEPT REQUESTED NOTES:	NO CHANGE								
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST								
0409-0000 ACCRUAL PAYOUT CONTINGENCY									
	1,000.00		8,000.00		1,000.00		1,000.00	1,000.00	1,000.00
BUDGET OFFICER NOTES:	ACCRUAL PAYOUT CALCULATED BY THE AUDITOR'S OFFICE								
TOTAL 'A' SALARIES	115,150.00	104,297.97	126,950.00	96,932.02	125,950.00	103,017.86	129,450.00	129,450.00	129,450.00
0410-0000 RETIREMENT									
	13,800.00	10,891.27	14,200.00	9,927.71	15,100.00	10,217.99	13,050.00	13,050.00	13,050.00
BUDGET OFFICER NOTES:	REFLECTS CURRENT PERSI RULE RATE PERCENTAGE								
0411-0000 SOCIAL SECURITY									
	8,900.00	7,014.60	9,800.00	6,417.05	9,700.00	6,457.89	9,850.00	9,850.00	9,850.00
BUDGET OFFICER NOTES:	7.65% EMPLOYER RESPONSIBILITY								
0413-0000 MEDICAL / GROUP INSURANCE									
	33,400.00	33,408.00	34,700.00	34,704.00	35,400.00	32,450.00	36,300.00	36,300.00	36,300.00
BUDGET OFFICER NOTES:	2.5% INCREASE FROM FY2025								

**WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO**

**Fund: 0001 GENERAL FUND (CURRENT EXPENSE)
-13 AGRICULTURAL EXTENSION SERVICE**

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----		Approved Budget Amt
	Budget	Actual	Budget	Actual	Budget Amount	Actual & Pct As of 08/27/2025	Department Request Amt	Budg Officer Request Amt	
0416-0000	WORK COMP INSURANCE								
	245.00	245.00	230.00	230.00	195.00	100%	200.00	200.00	200.00
BUDGET OFFICER NOTES: REFLECTS CURRENT STATE INSURANCE FUND CLASSIFIED RATE									
TOTAL 'D' BENEFITS									
	56,345.00	51,558.87	58,930.00	51,278.76	60,395.00	82%	59,400.00	59,400.00	59,400.00
0436-0000	HOME DEMONSTRATION								
	2,000.00	2,468.71	2,000.00	1,429.53	2,000.00	96%	2,000.00	2,000.00	2,000.00
DEPT REQUESTED NOTES: NO CHANGE FROM FY2025									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
0440-0001	SUPPLIES - OFFICE								
	6,000.00	7,566.26	6,000.00	5,835.55	5,500.00	55%	5,500.00	5,500.00	5,500.00
DEPT REQUESTED NOTES: NO CHANGE FROM FY2025									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
0440-0003	SUPPLIES - 4H								
				1,425.06	500.00	318%	1,500.00	1,500.00	1,500.00
DEPT REQUESTED NOTES: INCREASING OF \$1,000 THIS LINE ALLOWS THE 4-H PROGRAM TO CONTINUE TO REACH NEW YOUTH IN CASSIA COUNTY. REQUESTING REALLOCATION OF FUNDS FROM AUTO FUEL LINE									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
APPROVED NOTES: 06/16/2025 BOCC APPROVED AS REQUESTED									
0455-0000	ADMINISTRATION EXPENSE								
	61,839.00	64,267.63	65,532.00	72,655.82	63,390.00	5%	66,570.00	66,570.00	66,570.00
DEPT REQUESTED NOTES: FOLLOW BUDGET OFFICER RECOMMENDATIONS									
BUDGET OFFICER NOTES: CALCULATED 90% S SOMSEN'S SALARY AND BENEFIT ALLOCATION (69,520 X 90% = \$62,570)									
RECOMMENDATION ALSO INCLUDES \$4,000 U OF I SALARY EXPENSE REIMBURSEMENT FOR 2 EXTENSION EDUCATION POSITIONS (GRACE & BRANDON)									
APPROVED NOTES: 06/16/2025 BOCC APPROVED BUDGET OFFICER RECOMMENDATION									
0470-0000	AUTO EXPENSE								
	5,000.00	1,502.58	2,000.00	1,863.05	2,000.00	9%	2,000.00	2,000.00	2,000.00
DEPT REQUESTED NOTES: NO CHANGE FROM FY2025									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									

WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10
 EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0001 GENERAL FUND (CURRENT EXPENSE)
 -13 AGRICULTURAL EXTENSION SERVICE

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----		
	Budget	Actual	Budget	Actual	Budget Amount	Actual & Pct As of 08/27/2025	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0470-0001	AUTO PURCHASE								
		5,000.00					5,000.00	5,000.00	5,000.00
DEPT REQUESTED NOTES: DEPARTMENT REQUEST TO CARRYOVER AN UNEXPENDED BUDGET LINE AMOUNT FROM FY2025 FOR RESERVING ANNUAL ALLOTMENTS FOR A FUTURE UPGRADE OF A DEPARTMENT VEHICLE.									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST (YEAR 2 OF 5 FOR ALLOCATION TOWARDS FUTURE VEHICLE)									
APPROVED NOTES: 06/16/2025 BOCC APPROVED AS REQUESTED									
0470-0002	AUTO - FUEL								
		2,622.67	3,000.00	1,269.85	2,500.00	1,714.37	69%	1,500.00	1,500.00
DEPT REQUESTED NOTES: HISTORY SHOWS WE ARE NOT UTILIZING THIS FULL BUDGET AND WANT TO MOVE A \$1000 TO THE 4-H LINE									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
APPROVED NOTES: 06/16/2025 BOCC APPROVED AS REQUESTED									
0480-0001	EQUIPMENT PURCHASE - OFFICE								
	6,500.00	5,142.89	6,500.00	7,125.71	6,500.00	4,238.65	65%	6,500.00	6,500.00
DEPT REQUESTED NOTES: NO CHANGE FROM FY2025									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
0542-0000	COMMUNICATIONS & POSTAGE								
	1,000.00	999.23	1,000.00	402.76	1,000.00	968.43	97%	1,000.00	1,000.00
DEPT REQUESTED NOTES: NO CHANGE FROM FY2025									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
0560-0000	TRAVEL - EDUCATION - TRAINING								
	13,000.00	10,294.63	13,000.00	12,542.38	13,000.00	4,759.89	37%	13,000.00	13,000.00
DEPT REQUESTED NOTES: NO CHANGE FROM FY2025									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
TOTAL 'B' EXPENSES									
	95,339.00	99,864.60	99,032.00	104,549.71	96,390.00	21,812.11	23%	104,570.00	104,570.00
DEPT TOTALS									
	266,834.00	255,721.44	284,912.00	252,760.49	282,735.00	174,150.85	62%	293,420.00	293,420.00

B U D G E T W O R K S H E E T (E X P E N S E S)

**WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO**

Fund 1 Dept 13: Officer	_____	Commissioner	_____
	Commissioner		Commissioner

WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10 EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0001 GENERAL FUND (CURRENT EXPENSE) -15 COUNTY ELECTIONS 90% OF FISCAL YEAR ELAPSED

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----		
	Budget	Actual	Budget	Actual	Budget Amount	Actual & Pct As of 08/27/2025	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0401-0002 SALARIES - DEPUTIES									
97,600.00	97,182.31	101,900.00	101,004.03	111,900.00	96,375.10	86%	121,100.00	121,100.00	121,100.00
DEPT REQUESTED NOTES: INCREASE OF 7% RATE OF PAY FOR ELECTIONS DIRECTOR, FOR CERA (CERTIFIED ELECTIONS REGISTRATION ADMINISTRATOR) CERTIFICATION AND ADDITIONAL SUPERVISORY DUTIES IN ADDITION TO THE 4% COL INCREASE.									
BUDGET OFFICER NOTES: 06/02/2025 - BOCC APPROVED COST OF LIVING INCREASE OF 4%									
APPROVED NOTES: 06/30/2025 - BOCC APPROVED ADDITIONAL COST OF LIVING INCREASE OF 7% FOR CERA CERTIFICATION FOR A TOTAL OF 11% COL									
0401-0021 SALARIES - PREMIUM PAY									
3,000.00	3,000.00	5,500.00	3,500.00						
0404-0000 WAGES - EXTRA HELP									
16,800.00	10,605.83	16,800.00	12,624.92	16,800.00	20,319.17	121%	16,800.00	16,800.00	16,800.00
DEPT REQUESTED NOTES: DECREASE OF \$1,800.00 FROM FY2025 BASED ON HISTORICAL EVEN YEAR PRIMARY ELECTION NEEDS WITH LOWER VOTER TURNOUT PROJECTIONS FOR FY2026 AND LESS EXTRA HELP REQUIRED.									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
APPROVED NOTES: 06/16/2025 BOCC APPROVED AS REQUESTED									
0409-0000 ACCRUAL PAYOUT CONTINGENCY									
1,000.00		1,000.00		1,000.00			1,000.00	1,000.00	1,000.00
BUDGET OFFICER NOTES: ACCRUAL PAYOUT CALCULATED BY THE AUDITOR'S OFFICE									
TOTAL 'A' SALARIES	118,400.00	110,788.14	125,200.00	117,128.95	129,700.00	90%	138,900.00	138,900.00	138,900.00
0410-0000 RETIREMENT									
14,000.00	12,708.43	13,900.00	12,581.67	15,400.00	12,965.69	84%	16,450.00	16,450.00	16,450.00
BUDGET OFFICER NOTES: REFLECTS CURRENT PERSI RULE RATE PERCENTAGE									
0411-0000 SOCIAL SECURITY									
9,000.00	8,128.98	9,500.00	8,613.93	9,900.00	8,610.44	87%	10,550.00	10,550.00	10,550.00
BUDGET OFFICER NOTES: 7.65% EMPLOYER RESPONSIBILITY									
0413-0000 MEDICAL / GROUP INSURANCE									
33,400.00	33,408.00	34,700.00	34,704.00	35,400.00	32,450.00	92%	36,300.00	36,300.00	36,300.00
BUDGET OFFICER NOTES: 2.5% INCREASE FROM FY2025									

B U D G E T W O R K S H E E T (E X P E N S E S)

**WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO**

**Fund: 0001 GENERAL FUND (CURRENT EXPENSE)
-15 COUNTY ELECTIONS**

90% OF FISCAL YEAR ELAPSED

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----		
	Budget	Actual	Budget	Actual	Budget Amount	Actual & Pct As of 08/27/2025	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0416-0000 WORK COMP INSURANCE	250.00	250.00	225.00	225.00	195.00	100%	200.00	200.00	200.00
BUDGET OFFICER NOTES:	REFLECTS CURRENT STATE INSURANCE FUND CLASSIFIED RATE								
TOTAL 'D' BENEFITS	56,650.00	54,495.41	58,325.00	56,124.60	60,895.00	89%	63,500.00	63,500.00	63,500.00
0440-0000 SUPPLIES	5,000.00	6,228.01	8,000.00	8,030.19	6,500.00	3%	5,000.00	5,000.00	5,000.00
DEPT REQUESTED NOTES:	DECREASE OF \$1,500.00 BASED UPON ANTICIPATED NEEDS FOR FY2026 MAY PRIMARY ELECTION.								
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST								
APPROVED NOTES:	06/16/2025 BOCC APPROVED AS REQUESTED								
0444-0000 ELECTION WORKERS	19,500.00	13,496.89	25,000.00	12,490.46	25,000.00	87%	20,000.00	20,000.00	20,000.00
DEPT REQUESTED NOTES:	DECREASE OF \$5,000.00 BASED ON LESS ANTICIPATED ELECTION WORKERS NEEDED FOR THE FY2026 MAY PRIMARY ELECTION								
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST								
0480-0001 EQUIPMENT PURCHASE - OFFICE	2,000.00	1,436.79	2,000.00	1,135.98	2,000.00	25%	2,000.00	2,000.00	2,000.00
DEPT REQUESTED NOTES:	NO CHANGE FOR FY2026. PLANNING FOR PURCHASE OF VIDEO RECORDING EQUIPMENT FOR POLL WORKER TRAINING PURPOSES FOR FY2026. THIS AMOUNT WOULD BE SUFFICIENT FOR THAT EQUIPMENT.								
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST								
0490-0000 REPAIRS & MAINTENANCE	17,500.00	16,352.56	20,000.00	20,000.00	20,000.00	7%	20,000.00	20,000.00	20,000.00
DEPT REQUESTED NOTES:	NO CHANGE. SPLIT BETWEEN COUNTY AND CONSOLIDATED BUDGETS FOR SERVICE & MAINTENANCE AGREEMENTS ON ALL ELECTION EQUIPMENT (VENDORS ES&S AND TENEX). THIS INCLUDES A DECREASE IN COST FOR ES&S CONTRACTS DUE TO REDUCTION OF TABULATORS (18 TO 15) BUT ALSO INCLUDES AN INCREASE IN TENEX POLL BOOK SERVICE CONTRACTS OF 8%, PLUS ADDING BALLOT ON DEMAND PRINTERS TO SERVICE CONTRACT TO EXTEND LIFE OF PRINTERS.								
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST								
0500-0000 RENT / LEASE	4,500.00	951.82	4,500.00	4,122.50	5,000.00	96%	5,000.00	5,000.00	5,000.00

WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10 EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0001 GENERAL FUND (CURRENT EXPENSE) -15 COUNTY ELECTIONS

90% OF FISCAL YEAR ELAPSED

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----			
	Budget	Actual	Budget	Actual	Budget Amount	As of 08/27/2025	Actual & Pct	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
DEPT REQUESTED NOTES: NO CHANGE. SPLIT BETWEEN COUNTY AND CONSOLIDATED ELECTIONS BUDGETS FOR EQUIPMENT DELIVERY AND FACILITY USE RENTALS. BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
0542-0000	COMMUNICATIONS & POSTAGE									
		7,500.00	2,487.54	5,500.00	1,376.53	3,000.00	140.24	5%	2,000.00	2,000.00
DEPT REQUESTED NOTES: DECREASE OF \$1,000.00 BASED PAST 2 YEAR AVERAGE. BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST APPROVED NOTES: 06/16/2025 BOCC APPROVED AS REQUESTED										
0545-0000	PRINTING / PUBLICATION / FORMS									
		5,000.00	592.87	6,000.00	14,621.71	7,500.00	968.89	13%	5,000.00	5,000.00
DEPT REQUESTED NOTES: DECREASE OF \$2,500.00 FOR FY2026. SUPPLIES IN STOCK ARE SUFFICIENT TO MEET NEEDS FOR THE FY2026 MAY PRIMARY ELECTION. BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST APPROVED NOTES: 06/16/2025 BOCC APPROVED AS REQUESTED										
0545-0002	FORMS - BALLOT									
		10,000.00	7,033.28	12,000.00	17,716.70	17,000.00	3,485.00	21%	17,000.00	17,000.00
DEPT REQUESTED NOTES: NO CHANGE. ESTIMATED NEED FOR FY2026 MAY PRIMARY ELECTION CYCLE (120 BALLOT FACES/MINIMUM/5 PARTY BALLOT STYLES). BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
0560-0000	TRAVEL - EDUCATION - TRAINING									
		12,000.00	7,008.36	12,000.00	6,739.42	10,000.00	6,891.00	69%	7,000.00	7,000.00
DEPT REQUESTED NOTES: DECREASE OF \$3,000.00. THIS IS SPLIT BETWEEN COUNTY AND CONSOLIDATED ELECTIONS FOR FEDERAL CERA TRAINING FOR DEPUTY ELECTIONS DIRECTOR. FY2026 STATE ELECTION CONFERENCE COST FOR ELECTION OFFICERS, GIS MAPPING CERTIFICATION TRAINING FOR ELECTIONS MAPPER, AND POLL WORKER TRAININGS. BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST APPROVED NOTES: 06/16/2025 BOCC APPROVED AS REQUESTED										
TOTAL 'B' EXPENSES		83,000.00	55,588.12	95,000.00	86,233.49	96,000.00	40,240.14	42%	83,000.00	83,000.00
DEPT TOTALS		258,050.00	220,871.67	278,525.00	259,487.04	286,595.00	211,155.54	74%	285,400.00	285,400.00

WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10 EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund 1 Dept 15: Officer _____ Commissioner _____

Commissioner _____ Commissioner _____

B U D G E T W O R K S H E E T (E X P E N S E S)

**WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO**

**Fund: 0001 GENERAL FUND (CURRENT EXPENSE)
-18 GENERAL OPERATIONS** **90% OF FISCAL YEAR ELAPSED**

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----			
	Budget	Actual	Budget	Actual	Budget Amount	As of 08/27/2025	Actual & Pct	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0408-0000	10,000.00		10,000.00		10,000.00			10,000.00	10,000.00	10,000.00
TOTAL 'A' SALARIES										
	10,000.00		10,000.00		10,000.00			10,000.00	10,000.00	10,000.00
0410-0000										
	1,200.00	-139.11	1,200.00		1,200.00			1,200.00	1,200.00	1,200.00
BUDGET OFFICER NOTES: REFLECTS CURRENT PERSI RULE RATE PERCENTAGE										
0411-0000					800.00			800.00	800.00	800.00
BUDGET OFFICER NOTES: 7.65% EMPLOYER RESPONSIBILITY										
0415-0000										
	3,000.00	5,773.79	10,000.00	2,965.80	6,000.00	1,035.00	17%	6,000.00	6,000.00	6,000.00
BUDGET OFFICER NOTES: CALCULATED BY THE AUDITOR'S OFFICE										
0416-0000										
	25.00	25.00	20.00	20.00	15.00	15.00	100%	15.00	15.00	15.00
BUDGET OFFICER NOTES: REFLECTS CURRENT STATE INSURANCE FUND CLASSIFIED RATE										
TOTAL 'D' BENEFITS	5,025.00	5,659.68	12,020.00	2,985.80	8,015.00	1,050.00	13%	8,015.00	8,015.00	8,015.00
0440-0000										
	8,500.00	6,383.96	8,500.00	7,199.68	7,500.00	11,926.43	159%	7,500.00	7,500.00	7,500.00
DEPT REQUESTED NOTES: POSTAGE BASE SUPPLIES - INK, LABELS, SEALIT COUNTY PALLETS OF PAPER										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
0456-0000										
					1,970.00					
COUNTY PROMOTIONS										
0457-0000										
					25,000.00					
COUNTY DONATIONS										
0468-0000										
	1,000.00	200.00	1,000.00	242.25	750.00	789.94	105%	1,000.00	1,000.00	1,000.00
DEPT REQUESTED NOTES: INCREASE OF \$250 FROM FY2025 DUE TO EMPLOYEE APPRECIATION AND RETIREMENT EXPENDITURES										

WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10
 EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0001 GENERAL FUND (CURRENT EXPENSE)
 -18 GENERAL OPERATIONS

90% OF FISCAL YEAR ELAPSED

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----		
	Budget	Actual	Budget	Actual	Budget Amount	As of 08/27/2025	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
APPROVED NOTES: 07/14/2025 BOCC APPROVED BUDGET OFFICER RECOMMENDATION									
0480-0001	EQUIPMENT PURCHASE - OFFICE								
		580.00		1,448.00					
0483-0000	PROFESSIONAL SERVICES								
	25,000.00	40,268.25	55,000.00	50,524.00	55,000.00	33,714.00	61%	55,000.00	55,000.00
DEPT REQUESTED NOTES: FY2026 OUTSIDE AUDIT & SINGLE AUDIT (ZWYGART & JOHN) - \$28,000									
LEGAL SERVICES RELATED TO GATEWAY WEST PROJECT - \$10,000									
ENVIRONMENTAL CONSULTING FEES - \$17,000									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
APPROVED NOTES: 07/14/2025 BOCC APPROVED BUDGET OFFICER RECOMMENDATION									
0489-0000	MAINTENANCE AGREEMENTS								
	31,000.00	32,666.50	36,000.00	33,185.43	36,000.00	31,023.06	86%	3,000.00	3,000.00
DEPT REQUESTED NOTES: REALLOCATE \$35,200 FOR FY2026 TO INFORMATION TECH. BUDGET FOR									
PACIFIC OFFICE AUTOMATION - PRINTER/COPIERS - \$25,000									
US BANK (WIDE FORMAT PRINTER) \$7,200									
EVO GOV (WEBSITE) = \$2,500									
LMR (JCG) = \$500									
WHITE CLOUD TECHNOLOGIES (ANNUAL FIRE ALARM MONITORING) = \$500									
FIRE SENTRY (ANNUAL FIRE ALARM MONITORING) = \$1,000									
BUFFER \$1,500									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST - INCREASE \$4,000 FROM FY2025 BUDGET AMOUNT DUE TO HISTORICALS									
APPROVED NOTES: 07/14/2025 BOCC APPROVED BUDGET OFFICER RECOMMENDATION									
0505-0000	SECURITY								
				979.00					
0525-0000	INFORMATION TECH / SOFTWARE								
				500.00					
0528-0000	DUES / MEMBERSHIPS								
	95,000.00	74,792.67	100,000.00	96,210.08	115,000.00	69,338.38	60%	131,366.00	131,366.00

WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10
 EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0001 GENERAL FUND (CURRENT EXPENSE)
 -18 GENERAL OPERATIONS

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----		
	Budget	Actual	Budget	Actual	Budget Amount	Actual & Pct As of 08/27/2025	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
DEPT REQUESTED NOTES: FY2026 ICRMP PREMIUM INCREASE = 5.7%									
ICRMP ESTIMATED PREMIUM AS FOLLOWS:									
FY2026 PREMIUM BEFORE DISCOUNT: \$443,444									
LAW ENFORCEMENT RISK ASSESSMENT DISCOUNT: \$31,510									
FY2026 ESTIMATED RENEWAL PREMIUM: \$411,934									
(GEN OPS REALLOCATION = \$324,101/ MCCJC ALLOCATION = \$87,833									
MINI-CASSIA COMMERCE AUTHORITY ANNUAL ICRMP LIABILITY INS POLICY = \$1,500									
EMPLOYEE DRUG SCREEN (WORK COMP INJURY RELATED) EXPENDITURES ESTIMATED = \$300									
LBYD FEDERAL ALL COUNTY HAZARD MITIGATION PLAN UPDATE (EVERY 5 YEARS) PAID									
2025 BUDGET ADDITIONAL \$23,500.00									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
APPROVED NOTES: 07/14/2025 - BOCC APPROVED BUDGET OFFICER RECOMMENDATION									
0532-0000	COUNTY MANAGEMENT								
	13,000.00	10,972.06	10,000.00	8,000.00	10,000.00	75%	10,000.00	10,000.00	10,000.00
DEPT REQUESTED NOTES: NO CHANGE FROM FY2025									
MINI CASSIA COMMERCE AUTHORITY = \$6,000									
SOUTH CENTRAL COMMUNITY ACTION = \$2,000									
BUFFER = \$2,000									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
0536-0000	REFUND EXPENSES								
		1,937.84		1,362.34			37,629.20		
0542-0000	COMMUNICATIONS & POSTAGE								
	98,000.00	107,313.52	105,000.00	104,782.60	110,000.00	86%	46,000.00	46,000.00	46,000.00
DEPT REQUESTED NOTES: REALLOCATE FY2025 AMOUNT OF \$64,000 (\$52,000 TO COMMUNICATIONS & POSTAGE & \$12,000 TO IT DSL & INTERNET FUNDS) TO THE INFORMATION TECHNOLOGY BUDGET FOR POSTAGE BASE & FOLDING MACHINE, ETS INTERNET, ETS PHONE SYSTEM AND PMT LONG DISTANCE SERVICE.									
\$40,000.00 - POSTAGE FOR POSTAGE BASE = \$40,000									
\$6,000.00 - APPROVED EMPLOYEE PERSONAL CELL PHONE USE REIMBURSEMENT									

90% OF FISCAL YEAR ELAPSED

WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10 EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0001 GENERAL FUND (CURRENT EXPENSE) -18 GENERAL OPERATIONS **90% OF FISCAL YEAR ELAPSED**

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----			
	Budget	Actual	Budget	Actual	Budget Amount	As of 08/27/2025 Actual & Pct	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt	
BUDGET OFFICER NOTES: REQUEST REALLOCATION TO INFORMATION TECHNOLOGY BY THE AUDITOR'S OFFICE FOR APPROPRIATE DEPARTMENT OVERSITE.										
APPROVED NOTES: 07/14/2025 BOCC APPROVED BUDGET OFFICER RECOMMENDATION										
0545-0000	PRINTING / PUBLICATION / FORMS	5,000.00	4,442.90	5,000.00	4,565.06	5,000.00	2,418.67	48%	5,000.00	5,000.00
DEPT REQUESTED NOTES: NO CHANGE FROM FY2025 BUDGET AMOUNT										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
0560-0000	TRAVEL - EDUCATION - TRAINING				600.97		470.63			
TOTAL 'B' EXPENSES		482,900.00	486,572.20	555,600.00	544,929.41	645,950.00	665,216.03	103%	608,866.00	608,866.00

DEPT TOTALS		497,925.00	492,231.88	577,620.00	547,915.21	663,965.00	666,266.03	100%	626,881.00	626,881.00
Fund 1 Dept 18:	Officer							Commissioner		
	Commissioner							Commissioner		

WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10
 EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0001 GENERAL FUND (CURRENT EXPENSE)
 -20 INFORMATION TECHNOLOGY

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----		
	Budget	Actual	Budget	Actual	Budget Amount	Actual & Pct As of 08/27/2025	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0401-0000 SALARIES									
	66,000.00	66,007.29	82,600.00	83,026.82	90,900.00	92%	94,700.00	94,700.00	94,700.00
DEPT REQUESTED NOTES:	TO KEEP COMPETITIVE WITH IT PROFESSIONALS AND OTHER GOVERNMENTAL ENTITIES. I REQUEST A 2.5% INCREASE ABOVE BOARD-APPROVED COST OF LIVING INCREASES FOR FY2026.								
BUDGET OFFICER NOTES:	06/02/2025 - BOCC APPROVED COST OF LIVING INCREASE OF 4%								
APPROVED NOTES:	06/30/2025 ADDITIONAL INCREASE WAS NOT APPROVED PER BOCC								
0401-0007 SALARIES - TECH									
	51,900.00	50,964.08	59,800.00	59,204.74	65,800.00	89%	73,000.00	73,000.00	73,000.00
DEPT REQUESTED NOTES:	TO KEEP COMPETITIVE WITH IT PROFESSIONALS AND OTHER GOVERNMENTAL ENTITIES. I REQUEST A 2.5% INCREASE ABOVE BOARD-APPROVED COST OF LIVING INCREASES FOR FY2026.								
BUDGET OFFICER NOTES:	06/02/2025 - BOCC APPROVED COST OF LIVING INCREASE OF 4%								
APPROVED NOTES:	06/30/2025 ADDITIONAL INCREASE WAS NOT APPROVED PER BOCC								
0401-0021 SALARIES - PREMIUM PAY									
	3,000.00	3,000.00	3,000.00	3,000.00					
0404-0000 WAGES - EXTRA HELP									
	5,300.00	379.85	4,500.00	184.07	1,000.00	18%	1,500.00	1,500.00	1,500.00
0409-0000 ACCRUAL PAYOUT CONTINGENCY									
	1,000.00		1,800.00		1,800.00		1,800.00	1,800.00	1,800.00
BUDGET OFFICER NOTES:	ACCRUAL PAYOUT CALCULATED BY THE AUDITOR'S OFFICE								
TOTAL 'A' SALARIES	127,200.00	120,351.22	151,700.00	145,415.63	159,500.00	90%	171,000.00	171,000.00	171,000.00
0410-0000 RETIREMENT									
	15,200.00	14,162.00	17,000.00	16,471.89	19,100.00	85%	20,500.00	20,500.00	20,500.00
BUDGET OFFICER NOTES:	REFLECTS CURRENT PERSI RULE RATE PERCENTAGE								
0411-0000 SOCIAL SECURITY									
	9,800.00	9,206.83	11,700.00	10,801.19	12,300.00	86%	13,100.00	13,100.00	13,100.00
BUDGET OFFICER NOTES:	7.65% EMPLOYER RESPONSIBILITY								
0413-0000 MEDICAL / GROUP INSURANCE									
	33,400.00	33,408.00	34,700.00	34,704.00	35,400.00	92%	36,300.00	36,300.00	36,300.00
BUDGET OFFICER NOTES:	2.5% INCREASE FROM FY2025								

WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10 EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0001 GENERAL FUND (CURRENT EXPENSE) -20 INFORMATION TECHNOLOGY

90% OF FISCAL YEAR ELAPSED

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----		
	Budget	Actual	Budget	Actual	Budget Amount	Actual & Pct As of 08/27/2025	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0416-0000 WORK COMP INSURANCE									
270.00	270.00		275.00	275.00	240.00	100%	250.00	250.00	250.00
BUDGET OFFICER NOTES: REFLECTS CURRENT STATE INSURANCE FUND CLASSIFIED RATE									
TOTAL 'D' BENEFITS	58,670.00	57,046.83	63,675.00	62,252.08	67,040.00	89%	70,150.00	70,150.00	70,150.00
0440-0000 SUPPLIES									
1,000.00	302.17		1,000.00	53.99	1,000.00	64%	1,500.00	1,500.00	1,500.00
DEPT REQUESTED NOTES: REQUESTING \$500.00 ADDITIONAL FROM FY2025 BASED ON THE TRENDS OF INCREASING COSTS OF PROCURING REGULARLY USED TOOLS, STORAGE, AND CONSUMABLES USED BY THE DEPARTMENT.									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
0480-0000 EQUIPMENT PURCHASE									
40,000.00	17,971.22		40,000.00	37,294.35	35,000.00	43%	75,000.00	75,000.00	75,000.00
DEPT REQUESTED NOTES: REQUESTING EACH YEAR \$20,000 TOWARDS RESERVES TO COVER INFRASTRUCTURE CHANGES OVER PERIOD OF 5 YEAR CYCLE.									
FY2026 BUDGET ITEMS: \$21,000 - NEW SERVERS AND EXISTING SERVER UPGRADES \$7,000 - 12 - AGE WORKSTATION REPLACEMENTS \$12,000 - PRINTER ADDITIONS/REPLACEMENTS - REALLOCATED FROM GENERAL OPS \$6,000 - NETWORK EQUIPMENT ADDITIONS/REPLACEMENTS \$5,000 - REPLACEMENT EQUIPMENT PURCHASES \$4,000 - BUFFER									
\$20,000 - REQUESTING EACH YEAR TOWARDS RESERVE TO COVER INFRASTRUCTURE CHANGES OVER PERIOD OF 5 YEAR CYCLE.									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST TO INCLUDE YEAR 1 OF 5 OF \$20,000 INFRASTRUCTURE RESERVE									
APPROVED NOTES: 07/14/2025 BOCC APPROVED AS REQUESTED									
0489-0000 MAINTENANCE AGREEMENTS							45,500.00	45,500.00	45,500.00

WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10 EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

**Fund: 0001 GENERAL FUND (CURRENT EXPENSE)
-20 INFORMATION TECHNOLOGY**

90% OF FISCAL YEAR ELAPSED

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----		
	Budget	Actual	Budget	Actual	Budget Amount	As of 08/27/2025	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
DEPT REQUESTED NOTES: NEW BUDGET LINE FOR FY2026									
REALLOCATION OF \$35,200 FROM GENERAL OPERATIONS FUND									
\$25,000 - PACIFIC OFFICE AUTOMATION CORP (COPIERS/PRINTERS)									
\$7,200 - US BANK (WIDE FORMAT PRINTERS)									
\$4,188 - CURRENT EVO.GOV WEBSITE - \$2,500 (YEARLY COST AFTER UPGRADE WITH ADA COMPLIANCE)									
\$1,650 - PDO DEPLOY (TASK AUTOMATION SOFTWARE)									
\$500 - LMR BOCC RECORDING SYSTEM (JCG TECHNOLOGIES)									
\$500 - VISUALWEBB MAINTENANCE AND ADDITIONS									
\$6,462 - BUFFER									
CONCUR WITH DEPARTMENT REQUEST									
07/14/2025 BOCC APPROVED AS REQUESTED									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
APPROVED NOTES: 07/14/2025 BOCC APPROVED AS REQUESTED									
0525-0000 INFORMATION TECH / SOFTWARE									
10,000.00 1,130.31 8,000.00 2,437.69 6,000.00 2,212.62 37% 4,000.00 4,000.00 4,000.00									
DEPT REQUESTED NOTES: REQUEST REDUCTION OF \$2,000.00 FOR SOFTWARE INCLUDED IN THE MICROSOFT OFFICE 365 SUITE.									
END OF LIFE PROJECTION FOR WINDOWS 10 IS OCTOBER 2025 AND THIS REDUCTION WILL COVER UPGRADE COSTS TO WINDOWS 11 AND OUTDATED WINDOWS SERVER SOFTWARE									
CONCUR WITH DEPARTMENT REQUEST									
07/14/2025 BOCC APPROVED AS REQUESTED									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
APPROVED NOTES: 07/14/2025 BOCC APPROVED AS REQUESTED									
0525-0001 IT - DSL & INTERNET									
15,500.00 7,269.86 16,000.00 8,201.98 12,000.00 9,710.45 81% 26,400.00 26,400.00 26,400.00									
DEPT REQUESTED NOTES: REALLOCATION OF \$12,000 FOR COVERING COSTS FOR INTERNET SERVICE & REPAIR COSTS REALLOCATED FROM THE GENERAL OPERATIONS BUDGET.									
\$15,600 - ETS INTERNET (\$1,300/MONTH)									
\$7,800 - PMT BROADBAND (\$650/MONTH)									
\$3,000 - REPAIR COVERAGE BUFFER									
TOTAL= \$26,400									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
APPROVED NOTES: 07/14/2025 BOCC APPROVED AS REQUESTED									

WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10
 EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0001 GENERAL FUND (CURRENT EXPENSE)
 -20 INFORMATION TECHNOLOGY

90% OF FISCAL YEAR ELAPSED

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----			
	Budget	Actual	Budget	Actual	Budget Amount	As of 08/27/2025	Actual & Pet	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0542-0000	COMMUNICATIONS & POSTAGE									
500.00			500.00	5.35	500.00			60,450.00	60,450.00	60,450.00
DEPT REQUESTED NOTES: REALLOCATION OF \$52,000 FOR FY2026 FROM GENERAL OPERATIONS FUND FOR:										
\$7,000 - US BANK (POSTAGE BASE & FOLDING MACHINE (\$546.68/MONTH) \$22,800 - ETS PHONE (\$1,874/MONTH) \$16,000 - PMT LONG DISTANCE (\$1,285/MONTH) \$7,650 - REALLOCATE FROM ID/DSL FUND - PMT BROADBAND OF(\$633.33/MONTH) \$7,000 - BUFFER \$60,450 = TOTAL										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
APPROVED NOTES: 07/14/2025 BOCC APPROVED AS REQUESTED										
0560-0000	TRAVEL - EDUCATION - TRAINING									
5,000.00		153.37	5,000.00	3,199.14	3,000.00	135.25	5%	5,000.00	5,000.00	5,000.00
DEPT REQUESTED NOTES: REQUESTING ADDITIONAL \$2,000 FOR ADDITIONAL TRAINING & CONFERENCES THAT OUR DEPARTMENT WILL BE PARTICIPATING IN TO STAY UP TO DATE & CURRENT WITH TECHNOLOGY & SECURITY.										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
APPROVED NOTES: 07/14/2025 BOCC APPROVED AS REQUESTED										
0650-0000	CONTRACT SERVICES									
90,000.00		82,308.14	122,000.00	84,948.58	110,000.00	101,428.80	92%	296,000.00	296,000.00	296,000.00

WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10
 EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0001 GENERAL FUND (CURRENT EXPENSE)
 -20 INFORMATION TECHNOLOGY

90% OF FISCAL YEAR ELAPSED

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----	
	Budget	Actual	Budget	Actual	Budget Amount	As of 08/27/2025 Actual & Pct	Department Request Amt	Budg Officer Request Amt

DEPT REQUESTED NOTES: MIGRATION TO MICROSOFT OFFICE 365 TO IMPROVE SECURITY, EMAIL STORAGE & RETENTION, FILE COLLABORATION, MICROSOFT TEAMS VERSUS ZOOM, & ROBUST SECURITY COMPLIANCY MEASURES.

EVOGOV WEBSITE UPGRADE - REDESIGN FOR ADA COMPLIANCE & MOBILE DEVICE STANDARDS.

IMPLEMENTATION OF TYLER TECHNOLOGIES' RECORDING SOFTWARE

SUMMARY OF COSTS = \$295,938
 *\$38,075 - AUDITOR'S REALLOCATION FOR TYLER RECORDER STARTUP - FIRST HALF OF \$66,826 PAID OUT OF FY2025 BUDGET, REMAINDER OUT OF FY2026
 \$30,050 - MICROSOFT OFFICE 365 STARTUP INCLUDING FIRST MONTH LICENSING FEE
 \$45,950 - REMAINING MICROSOFT OFFICE 365 ANNUAL LICENSING FEE
 \$12,450 - REMAINING COST FOR WEBSITE UPGRADE
 \$66,826 - TYLER TECHNOLOGIES RECORDING SOFTWARE STARTUP
 \$24,937 - TYLER TECHNOLOGIES ANNUAL COST
 \$70,450 - COMPUTER ARTS INC
 \$7,200 - BACKBLAZE BACKUPS

BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST
 APPROVED NOTES: 07/14/2025 BOCC APPROVED AS REQUESTED

TOTAL 'B' EXPENSES	162,000.00	109,135.07	192,500.00	136,141.08	167,500.00	129,032.18	77%	513,850.00	513,850.00	513,850.00
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DEPT TOTALS	347,870.00	286,533.12	407,875.00	343,808.79	394,040.00	331,482.88	84%	755,000.00	755,000.00	755,000.00
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Fund 1 Dept 20: Officer _____ Commissioner
 Commissioner _____ Commissioner

WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10
 EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0001 GENERAL FUND (CURRENT EXPENSE)
 -21 BUILDING & ZONING

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----		
	Budget	Actual	Budget	Actual	Budget Amount	Actual & Pct As of 08/27/2025	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0401-0000 SALARIES									
278,700.00	258,578.66	289,100.00	293,442.78	323,300.00	280,547.05	87%	338,100.00	338,100.00	338,100.00
DEPT REQUESTED NOTES:									
BUDGET OFFICER NOTES: 06/02/2025 - BOCC APPROVED COST OF LIVING INCREASE OF 4%									
APPROVED NOTES: 06/30/2025 - BOCC APPROVED ADDITIONAL ATTORNEY INCREASE OF \$9,000 TOTAL. THIS IS A SPLIT POSITION.									
0401-0003 SALARIES - CLERICAL									
98,000.00	97,766.80	102,400.00	99,692.40	112,700.00	97,795.31	87%	117,350.00	117,350.00	117,350.00
DEPT REQUESTED NOTES:									
BUDGET OFFICER NOTES: 06/02/2025 - BOCC APPROVED COST OF LIVING INCREASE OF 4%									
0401-0021 SALARIES - PREMIUM PAY									
7,500.00	7,500.00	7,500.00	7,500.00						
0404-0000 WAGES - EXTRA HELP									
600.00		1,200.00		750.00			750.00	750.00	750.00
DEPT REQUESTED NOTES: NO CHANGE									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
0409-0000 ACCRUAL PAYOUT CONTINGENCY									
11,500.00	6,350.40	11,500.00		11,500.00			11,500.00	11,500.00	11,500.00
BUDGET OFFICER NOTES: ACCRUAL PAYOUT CALCULATED BY THE AUDITOR'S OFFICE									
TOTAL 'A' SALARIES	396,300.00	370,195.86	411,700.00	400,635.18	378,342.36	84%	467,700.00	467,700.00	467,700.00
0410-0000 RETIREMENT									
47,400.00	43,125.48	46,100.00	45,267.39	53,700.00	45,249.94	84%	56,000.00	56,000.00	56,000.00
BUDGET OFFICER NOTES: REFLECTS CURRENT PERSI RULE RATE PERCENTAGE									
0411-0000 SOCIAL SECURITY									
30,400.00	27,106.26	31,600.00	29,314.63	34,400.00	27,819.91	81%	35,800.00	35,800.00	35,800.00
BUDGET OFFICER NOTES: 7.65% EMPLOYER RESPONSIBILITY									
0413-0000 MEDICAL / GROUP INSURANCE									
90,180.00	90,180.00	93,690.00	93,684.00	95,440.00	87,483.00	92%	98,000.00	98,000.00	98,000.00
BUDGET OFFICER NOTES: 2.5% INCREASE FROM FY2025									

WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10
 EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0001 GENERAL FUND (CURRENT EXPENSE)
 -21 BUILDING & ZONING

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----		
	Budget	Actual	Budget	Actual	Budget Amount	Actual & Pct As of 08/27/2025	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0416-0000	WORK COMP INSURANCE								
	4,855.00	4,855.00	4,615.00	4,615.00	4,565.00	100%	4,250.00	4,250.00	4,250.00
BUDGET OFFICER NOTES: REFLECTS CURRENT STATE INSURANCE FUND CLASSIFIED RATE									
TOTAL 'D' BENEFITS									
	172,835.00	165,266.74	176,005.00	172,881.02	188,105.00	88%	194,050.00	194,050.00	194,050.00
0440-0001	SUPPLIES - OFFICE								
	5,000.00	3,700.94	5,000.00	3,703.97	5,000.00	42%	5,000.00	4,000.00	4,000.00
DEPT REQUESTED NOTES: LARGE FORMAT PAPER ROLLS 42" PLAIN 2 ROLL @ 188.99 EA FOR TOTAL OF 377.98 42" GLOSS 8 ROLLS @ 185.00 FOR TOTAL OF 1480.00									
BUDGET OFFICER NOTES: RECOMMEND DECREASE OF \$1,000 DUE TO THE LAST FOUR YEARS OF OVER BUDGETING AND NOT EXCEEDING \$4,000									
APPROVED NOTES: 06/23/2025 BOCC APPROVED BUDGET OFFICER RECOMMENDATION									
0446-0000	SURVEYING / ADDRESSING								
	8,000.00	107.96	4,000.00	1,005.88	4,000.00		4,000.00	2,000.00	2,000.00
BUDGET OFFICER NOTES: REQUEST DECREASE OF \$2,000 DUE OVER BUDGETING FOR THE LAST THREE YEARS AND HISTORICAL TRENDS									
APPROVED NOTES: 06/23/2025 BOCC APPROVED BUDGET OFFICER RECOMMENDATION									
0470-0000	AUTO EXPENSE								
	350.00	2,551.28	4,000.00	775.26	4,000.00	20%	4,000.00	3,000.00	3,000.00
DEPT REQUESTED NOTES: INCLUDES CAR WASHES FOR 3 VEHICLES 24.99 EACH PER MONTH FOR A TOTAL OF 300.00 PER YEAR X 3 = 900.00									
BUDGET OFFICER NOTES: REQUEST DECREASE OF \$1,000 DUE TO THE LAST 3 YEARS OF OVER BUDGETING AND HISTORICAL TRENDS									
APPROVED NOTES: 06/23/2025 BOCC APPROVED BUDGET OFFICER RECOMMENDATION									
0470-0001	AUTO PURCHASE								
			48,000.00	46,987.69	12,000.00		12,000.00	12,000.00	12,000.00
DEPT REQUESTED NOTES: 3-5 YEAR ROTATION PLAN FOR BLDG DEPT VEHICLES DUE TO WEAR AND TEAR AND MILEAGE									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST (YEAR 2 OF 5)									
APPROVED NOTES: 06/23/2025 BOCC APPROVED AS REQUESTED									
0470-0002	AUTO - FUEL								
	16,240.00	4,752.68	7,000.00	4,577.70	5,000.00	73%	5,000.00	5,000.00	5,000.00

WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10 EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0001 GENERAL FUND (CURRENT EXPENSE) -21 BUILDING & ZONING 90% OF FISCAL YEAR ELAPSED

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----		
	Budget	Actual	Budget	Actual	Budget Amount	As of 08/27/2025 Actual & Pct	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
DEPT REQUESTED NOTES: NO CHANGE									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
0480-0001	EQUIPMENT PURCHASE - OFFICE								
	2,000.00	7,020.27	2,000.00	1,745.01	3,500.00	3,574.97	102%	5,000.00	5,000.00
DEPT REQUESTED NOTES: INCREASE \$1,500 FOR NEW IPAD PRO WITH KEYBOARD, APPLE PEN AND PROTECTIVE CASE AND GLASS UPDATE FOR ERNIE AND MATT TO USE WITH NEW SOFTWARE PROGRAMS									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
APPROVED NOTES: 06/23/2025 BOCC APPROVED AS REQUESTED									
0489-0000	MAINTENANCE AGREEMENTS								
	7,800.00	5,480.40	6,500.00	6,362.06	40,000.00	16,528.29	41%	17,750.00	17,750.00
DEPT REQUESTED NOTES: CIVIC REVIEW ANNUAL \$6,900									
ESRI ARC GIS PRO ANNUAL 2 SEATS \$4,400									
ESRI SPATIAL ANALYSIS 2 SEATS \$1,500									
DROP BOX ANNUAL \$864									
ZOOM ANNUAL \$159.30									
LAW NET ANNUAL 495.00									
BLUE BEAM FOR ERNIE & MATT ANNUAL \$880									
LMR RECORDING SPLIT \$237.50									
CANON LARGE FORMAT ANNUAL TO PACIFIC OFFICE \$635									
PRINT HEADS \$483.99									
PRINT CARTRIDGES \$795.00									
MAINTENANCE CARTRIDGE \$150.00									
TOTAL: \$17,509.79									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
APPROVED NOTES: 06/23/2025 BOCC APPROVED AS REQUESTED									
0536-0000	REFUND EXPENSES								
	2,000.00		2,000.00	600.00	1,000.00			1,000.00	1,000.00
DEPT REQUESTED NOTES: NO CHANGE									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
0542-0000	COMMUNICATIONS & POSTAGE								
	150.00	64.05	200.00	162.93	200.00			200.00	200.00

WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10
 EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0001 GENERAL FUND (CURRENT EXPENSE)
 -21 BUILDING & ZONING

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----			
	Budget	Actual	Budget	Actual	Budget Amount	As of 08/27/2025	Actual & Pct	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
DEPT REQUESTED NOTES: REQUESTING INCREASE OF \$4,480 DUE TO MAILINGS FOR PLANNING & ZONING APPLICATIONS @ 1 MILE RADIUS BUDGET OFFICER NOTES: RECOMMEND NO CHANGE FROM FY2025 DUE TO 3 YEAR HISTORICAL TRENDS OF LESS THAN BUDGETED AMOUNT AS WELL AS POSTAGE FEES PAID OUT OF THE GENERAL OPERATIONS BUDGET APPROVED NOTES: 06/23/2025 BOCC APPROVED BUDGET OFFICER RECOMMENDATION										
0545-0000	PRINTING / PUBLICATION / FORMS									
		5,700.00	6,154.98	6,500.00	2,970.16	6,500.00	500.03	8%	7,500.00	7,500.00
DEPT REQUESTED NOTES: UPDATE TO STATE ADOPTED CODE OF 2024 BUILDING CODES 2 SETS OF CODE BOOKS = \$2,000.00 BUDGET OFFICER NOTES: PUBLICATION COST INCREASE DUE TO INCREASE IN PERMITS CONCUR WITH DEPARTMENT REQUEST APPROVED NOTES: 06/23/2025 BOCC APPROVED AS REQUESTED										
0560-0000	TRAVEL - EDUCATION - TRAINING									
		8,800.00	8,447.33	9,500.00	8,407.91	10,500.00	7,961.41	76%	12,500.00	12,500.00
DEPT REQUESTED NOTES: EMPLOYEE TRAINING / LUNCHEON MEETINGS 1,500.00 P&Z APPRECIATION DINNER 500.00 P&Z MILEAGE REIMBURSEMENT 1,500.00 FLOOD CERTIFICATION AND TRAINING 1,500.00 HIGH DESERT YEARLY 150.00 (MATT & ERNIE) IPCC YEARLY 220.00 (MATT & ERNIE) IPAA YEARLY 600.00 KERRY IDAHO STATE BAR YEARLY 425.00 KERRY IDABO MEMBERSHIP ANNUAL 280.00 (MATT & ERNIE) TOTAL = \$7,325 BUDGET OFFICER NOTES: REQUEST INCREASE FOR T QUAST CROSSTRAINING EXPENDITURES CONCUR WITH BOCC REQUEST APPROVED NOTES: 06/23/2025 - BOCC APPROVED DEPARTMENT REQUEST										
0650-0000	CONTRACT SERVICES									
		27,000.00	864.00	12,000.00	864.00	2,000.00	6,000.00	300%	2,000.00	2,000.00
DEPT REQUESTED NOTES: NO CHANGE BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										

90% OF FISCAL YEAR ELAPSED

B U D G E T W O R K S H E E T (E X P E N S E S)

**WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO**

**Fund: 0001 GENERAL FUND (CURRENT EXPENSE)
-21 BUILDING & ZONING**

90% OF FISCAL YEAR ELAPSED

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----		
	Budget	Actual	Budget	Actual	Budget Amount	Actual & Pct As of 08/27/2025	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
TOTAL 'B' EXPENSES	83,040.00	39,143.89	106,700.00	78,162.57	93,700.00	41,143.66 44%	80,430.00	71,950.00	71,950.00
DEPT TOTALS	652,175.00	574,606.49	694,405.00	651,678.77	730,055.00	584,603.87 80%	742,180.00	733,700.00	733,700.00
	Fund 1 Dept 21:	Officer				Commissioner			
		Commissioner				Commissioner			

WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10
 EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0001 GENERAL FUND (CURRENT EXPENSE)
 -30 M-C VETERANS SERVICE OFFICER

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----		
	Budget	Actual	Budget	Actual	Budget Amount	Actual & Pct As of 08/27/2025	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0468-0000	MISC FEES & EXPENSES								
225.00			449.00	449.00	449.00	100%	765.00	765.00	765.00
DEPT REQUESTED NOTES: REQUEST INCREASE OF \$312.50 TO INCLUDE VSO TRAINING SPLIT WITH MINIDOKA.									
VETRASPEC PROGRAM SPLIT WITH MINIDOKA TOTAL COST= \$898 SPLIT \$449									
VSO TRAINING SPLIT WITH MINIDOKA TOTAL COST = \$625 SPLIT \$312.50 CONCUR WITH DEPARTMENT REQUEST APPROVED NOTES: 06/16/2025 APPROVED PER JOINT BOARDS									
0650-0000	CONTRACT SERVICES								
26,085.00		26,308.97	29,936.00	29,935.64	30,781.00	100%	32,782.00	32,782.00	32,782.00
DEPT REQUESTED NOTES: REQUEST 6.5% INCREASE OF \$2,001.00 FOR FY2026. TOTAL CONTRACTED AMOUNT = \$65,562.93 SPLIT WITH MINIDOKA = \$32,781.47 ANNUALLY \$2,731.79 MONTHLY CONCUR WITH DEPARTMENT REQUEST APPROVED NOTES: 06/16/2025 APPROVED PER JOINT BOARDS									
TOTAL 'B' EXPENSES									
26,310.00		26,308.97	30,385.00	30,384.64	31,230.00	100%	33,547.00	33,547.00	33,547.00
DEPT TOTALS									
26,310.00		26,308.97	30,385.00	30,384.64	31,230.00	100%	33,547.00	33,547.00	33,547.00
Fund 1 Dept 30: Officer _____ Commissioner _____									
Commissioner _____ Commissioner _____									
FUND TOTALS									
4,110,508.00		3,763,435.12	4,470,827.00	4,153,516.58	4,621,425.00	83%	5,105,979.00	5,093,499.00	5,093,499.00

B U D G E T W O R K S H E E T (E X P E N S E S)

**WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO**

Fund: 0002 ROAD & BRIDGE
-00 ROAD & BRIDGE

90% OF FISCAL YEAR ELAPSED

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----		
	Budget	Actual	Budget	Actual	Budget Amount	Actual & Pct As of 08/27/2025	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0401-0000 SALARIES									
	110,600.00	102,623.58	102,300.00	92,737.60	105,500.00	85%	105,500.00	105,500.00	105,500.00
BUDGET OFFICER NOTES:	06/02/2025 - BOCC APPROVED COST OF LIVING INCREASE OF 4%								
0401-0021 SALARIES - PREMIUM PAY									
	4,500.00	3,000.00	4,000.00	3,200.00					
0404-0000 WAGES - EXTRA HELP									
	21,000.00	16,095.50	35,000.00	10,598.40	25,000.00	60%	25,000.00	25,000.00	25,000.00
0409-0000 ACCRUAL PAYOUT CONTINGENCY									
	4,000.00		1,000.00		1,000.00		1,000.00	1,000.00	1,000.00
BUDGET OFFICER NOTES:	ACCRUAL PAYOUT CALCULATED BY THE AUDITOR'S OFFICE								
TOTAL 'A' SALARIES	140,100.00	121,719.08	142,300.00	106,536.00	131,500.00	80%	131,500.00	131,500.00	131,500.00
0410-0000 RETIREMENT									
	16,800.00	13,777.80	15,900.00	11,715.08	15,800.00	77%	15,750.00	15,750.00	15,750.00
BUDGET OFFICER NOTES:	REFLECTS CURRENT PERSI RULE RATE PERCENTAGE								
0411-0000 SOCIAL SECURITY									
	10,800.00	9,135.16	10,900.00	8,038.75	10,100.00	78%	10,100.00	10,100.00	10,100.00
BUDGET OFFICER NOTES:	7.65% EMPLOYER RESPONSIBILITY								
0413-0000 MEDICAL / GROUP INSURANCE									
	33,400.00	33,408.00	34,700.00	34,704.00	35,400.00	92%	36,300.00	36,300.00	36,300.00
DEPT REQUESTED NOTES:									
BUDGET OFFICER NOTES:	2.5% INCREASE FROM FY2025								
0416-0000 WORK COMP INSURANCE									
	8,420.00	8,420.00	8,095.00	8,095.00	6,425.00	100%	5,550.00	5,550.00	5,550.00
BUDGET OFFICER NOTES:	REFLECTS CURRENT STATE INSURANCE FUND CLASSIFIED RATE								
TOTAL 'D' BENEFITS	69,420.00	64,740.96	69,595.00	62,552.83	67,725.00	87%	67,700.00	67,700.00	67,700.00
0440-0001 SUPPLIES - OFFICE									
	200.00	186.97	200.00	155.02	200.00		200.00	200.00	200.00
DEPT REQUESTED NOTES:	NO CHANGE FROM FY2025								

WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0002 ROAD & BRIDGE
-00 ROAD & BRIDGE

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----		
	Budget	Actual	Budget	Actual	Budget Amount	Actual & Pet As of 08/27/2025	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
0440-0004	SUPPLIES - ROAD & SHOP								
	17,200.00	15,063.75	17,200.00	11,064.32	15,500.00	7,307.93	47%	15,500.00	15,500.00
DEPT REQUESTED NOTES: NO CHANGE FROM FY2025									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
0464-0000	UTILITIES								
	4,000.00	4,141.69	5,000.00	3,511.97	4,000.00	2,632.79	66%	4,000.00	4,000.00
DEPT REQUESTED NOTES: NO CHANGE FROM FY2025									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
0470-0000	AUTO EXPENSE								
	30,000.00	28,817.19	50,000.00	15,274.89	30,000.00	12,471.09	42%	30,000.00	25,000.00
DEPT REQUESTED NOTES: NO CHANGE FOR FY2026									
BUDGET OFFICER NOTES: RECOMMENDS DECREASE OF \$5,000 DUE TO HISTORICALS TREND									
APPROVED NOTES: 07/08/2025 BOCC APPROVED BUDGET OFFICER RECOMMENDATION									
0470-0001	AUTO PURCHASE								
	40,000.00	40,000.00	15,000.00	10,100.00	15,000.00			15,000.00	15,000.00
DEPT REQUESTED NOTES: NO CHANGE FROM FY2025 - FOR FUTURE ANTICIPATED TRUCK PURCHASE									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST (YEAR 3 OF 5)									
APPROVED NOTES: 07/08/2025 - BOCC APPROVED AS REQUESTED									
0470-0002	AUTO - FUEL								
	52,000.00	52,697.73	60,000.00	53,276.98	55,000.00	17,537.46	32%	55,000.00	50,000.00
DEPT REQUESTED NOTES: NO CHANGE FROM FY2025									
BUDGET OFFICER NOTES: RECOMMEND DECREASE OF \$5,000 DUE TO HISTORICAL TREND									
APPROVED NOTES: 07/08/2025 BOCC APPROVED BUDGET OFFICER RECOMMENDATION									
0480-0000	EQUIPMENT PURCHASE								
	40,000.00		32,000.00	13,500.00	32,000.00			32,000.00	32,000.00
DEPT REQUESTED NOTES: NO CHANGE FROM FY2025 - REQUEST INCLUDES CONTINUED ANNUAL FUNDING FOR FUTURE GRADER PURCHASE @ \$27,000/ YR AND \$5,000 FOR MISC EQUIPMENT PURCHASE									

90% OF FISCAL YEAR ELAPSED

B U D G E T W O R K S H E E T (E X P E N S E S)

**WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO**

**Fund: 0002 ROAD & BRIDGE
-00 ROAD & BRIDGE**

90% OF FISCAL YEAR ELAPSED

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----		
	Budget	Actual	Budget	Actual	Budget Amount	Actual & Pct As of 08/27/2025	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
HISTORICAL BUDGETING FOR GRADER:									
FY2021 - BUDGETED TO RESERVE \$27,000 - SPENT RESERVED AMOUNT = \$3,400									
FY2022 - BUDGETED TO RESERVE \$27,000 - SPENT RESERVED AMOUNT = \$27,000									
FY2023 - BUDGETED TO RESERVE \$27,000 - SPENT RESERVED AMOUNT = \$27,000									
FY2024 - BUDGETED TO RESERVE \$27,000 - SPENT RESERVED AMOUNT = \$13,500									
FY2025 - BUDGETED TO RESERVE \$27,000 - SPENT (AS OF 08/07/25 YTD) = \$0.00									
(AS OF 07/08/2025, ACCUMULATED FUNDS AVAILABLE FOR GRADER PURCHASE = \$64,100)									
FY2026 BUDGETED TO RESERVE \$27,000 + AVAILABLE FOR GRADER = \$91,100									
APPROVED NOTES: 07/08/2025 BOCC APPROVED BUDGET OFFICER RECOMMENDATION									
0483-0000	PROFESSIONAL SERVICES								
	6,000.00		6,000.00	4,000.00	6,000.00		6,000.00	4,000.00	4,000.00
DEPT REQUESTED NOTES: NO CHANGE FROM FY2025									
BUDGET OFFICER NOTES: BUDGET OFFICER RECOMMENDS DECREASE OF \$2,000 DUE TO HISTORICAL TREND									
APPROVED NOTES: 07/08/2025 BOCC APPROVED BUDGET OFFICER RECOMMENDATION									
0489-0000	MAINTENANCE AGREEMENTS								
	99,000.00	97,968.79	99,000.00	98,334.79	99,000.00	79,018.80	99,000.00	99,000.00	99,000.00
DEPT REQUESTED NOTES: NO CHANGE FROM FY2025									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
ANNUAL HOWELL CANYON - \$75,500									
BOX ELDER MAINTENANCE - \$23,000									
0493-0000	REPAIRS - BUILDING & GROUNDS								
		1,102.67							
0528-0000	DUES / MEMBERSHIPS								
	1,000.00	50.00	1,000.00	69.99	250.00		250.00	250.00	250.00
DEPT REQUESTED NOTES: NO CHANGE FROM FY2025									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
0542-0000	COMMUNICATIONS & POSTAGE								
	2,000.00	2,519.77	3,000.00	2,935.26	3,000.00	2,066.12	3,000.00	3,000.00	3,000.00
DEPT REQUESTED NOTES: NO CHANGE FROM FY2025									

WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0002 ROAD & BRIDGE
-00 ROAD & BRIDGE

90% OF FISCAL YEAR ELAPSED

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----		
	Budget	Actual	Budget	Actual	Budget Amount	Actual & Pct As of 08/27/2025	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
0554-0001	UNIFORMS - PROTECTIVE CLOTHING								
	800.00	485.48	800.00	835.36	1,000.00	602.22	60%	1,000.00	1,000.00
DEPT REQUESTED NOTES: NO CHANGE FROM FY2025									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
0560-0000	TRAVEL - EDUCATION - TRAINING								
	1,500.00		1,500.00		1,000.00			2,500.00	2,500.00
DEPT REQUESTED NOTES: REQUEST INCREASE OF \$1,500 TO COVER FUTURE TRAVEL AND TRAINING COSTS FOR TWO EMPLOYEES									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
APPROVED NOTES: 07/08/2025 BOCC APPROVED AS REQUESTED									
0610-0000	ROAD & BRIDGE MAINTENANCE								
	76,500.00	21,480.41	76,500.00	66,593.15	76,500.00	72,010.38	94%	76,500.00	76,500.00
DEPT REQUESTED NOTES: NO CHANGE FROM FY2025									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
0611-0000	MAGNESIUM CHLORIDE								
	40,000.00	48,880.71	50,000.00	49,768.08	50,000.00	59,366.79	119%	60,000.00	60,000.00
DEPT REQUESTED NOTES: NO CHANGE FROM FY2025									
BUDGET OFFICER NOTES: RECOMMEND INCREASE OF \$10,000 TO COVER CASTLE ROCK AND CITY OF ROCK MAGNESIUM CHLORIDE. REVENUE RECEIVED FROM PARKS AND RECREATION TO COVER ADDITIONAL EXPENDITURES.									
APPROVED NOTES: 07/08/2025 BOCC APPROVED BUDGET OFFICER RECOMMENDATION									
TOTAL 'B' EXPENSES									
	370,200.00	313,385.16	417,200.00	329,419.81	388,450.00	253,013.56	65%	389,950.00	387,950.00
0800-0000	CAPITAL IMPROVEMENTS								
			125,000.00		125,000.00			125,000.00	125,000.00
DEPT REQUESTED NOTES: NO CHANGE									
BUDGET OFFICER NOTES: REQUEST SAME FY2025 BUDGETED AMOUNT FOR NEW BUILDING - EQUIPMENT SHED - FY2025 BUDGETED PROJECT WILL NOT BE COMPLETED IN FY2025 (IDENTIFIED FUNDS FROM FY2023 UNSCHEDULED REVENUE "IOEM ERF186 GRANT" REIMBURSEMENT TOTALING \$205,875.00 - CURRENTLY RESIDING IN ROAD & BRIDGE FUND BALANCE)									

**WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO**

**Fund: 0002 ROAD & BRIDGE
-00 ROAD & BRIDGE**

Account Number	-----Fiscal Year 2023-----		-----Fiscal Year 2024-----		-----Fiscal Year 2025-----		-----Fiscal Year 2026 Budget #10-----		
	Budget	Actual	Budget	Actual	Budget Amount	As of 08/27/2025	Actual & Pct	Department Request Amt	Budg Officer Request Amt

APPROVED NOTES: 07/08/2025 BOCC APPROVED BUDGET OFFICER RECOMMENDATION

TOTAL 'C' CAPITAL OUTLAY			125,000.00		125,000.00		125,000.00		125,000.00	125,000.00
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DEPT TOTALS	579,720.00	499,845.20	754,095.00	498,508.64	712,675.00	416,997.22	59%	714,150.00	712,150.00	712,150.00
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Fund 2 Dept 0: Officer _____ Commissioner _____
Commissioner _____ Commissioner _____

FUND TOTALS	579,720.00	499,845.20	754,095.00	498,508.64	712,675.00	416,997.22	59%	714,150.00	712,150.00	712,150.00
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WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10 EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0003 EMERGENCY MEDICAL SERVICES -00 EMERGENCY MEDICAL SERVICES

90% OF FISCAL YEAR ELAPSED

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----		
	Budget	Actual	Budget	Actual	Budget Amount	As of 08/27/2025	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0448-0002	REMITTANCE - EMS								
	8,000.00	7,999.98	8,000.00	7,999.98	8,000.00		8,000.00	8,000.00	8,000.00
BUDGET OFFICER NOTES: GRU EXPENDITURES:									
ALMO/CITY OF ROCKS QRU = \$1,333.33									
ALBION QRU = \$1,333.33									
DECLO QRU = \$1,333.33									
MALTA AMBULANCE QRU = \$1,333.33									
OAKLEY QRU = \$1,333.33									
WEST CASSIA QRU = \$1,333.33									
TOTAL = \$7,999.98									

APPROVED NOTES:									
06/23/2025 BOCC APPROVED BUDGET OFFICER RECOMMENDATION									

0453-0001	EMS - HEALTH & SAFETY								
	12,000.00	1,500.00	10,000.00		2,500.00		2,500.00	2,500.00	2,500.00
DEPT REQUESTED NOTES: NO CHANGE FROM FY2025									
BUDGET OFFICER NOTES: CONCUR WITH DEPT REQUEST									
TOTAL 'B' EXPENSES									
	20,000.00	9,499.98	18,000.00	7,999.98	10,500.00		10,500.00	10,500.00	10,500.00

DEPT TOTALS									
	20,000.00	9,499.98	18,000.00	7,999.98	10,500.00		10,500.00	10,500.00	10,500.00
Fund 3 Dept 0: Officer _____ Commissioner _____									
Commissioner _____ Commissioner _____									

FUND TOTALS									
	20,000.00	9,499.98	18,000.00	7,999.98	10,500.00		10,500.00	10,500.00	10,500.00

**WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO**

**Fund: 0004 AMBULANCE SERVICES
-00 AMBULANCE SERVICES**

90% OF FISCAL YEAR ELAPSED

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----		
	Budget	Actual	Budget	Actual	Budget Amount	Actual & Pct As of 08/27/2025	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0435-0000	LIABILITY INSURANCE								
	2,500.00	2,246.00	2,700.00	2,320.00	2,700.00	86%	2,700.00	2,700.00	2,700.00
	DEPT REQUESTED NOTES: NO CHANGE FROM FY2025								
	BUDGET OFFICER NOTES: CONCUR WITH DEPT REQUEST								
0453-0000	EMERGENCY MANAGEMENT								
	8,000.00	7,999.98	8,000.00	7,999.98	8,000.00		8,000.00	8,000.00	8,000.00
	BUDGET OFFICER NOTES: GRU EXPENDITURES:								
	ALMO/CITY OF ROCKS QRU = \$1,333.33								
	ALBION QRU = \$1,333.33								
	DECLO QRU = \$1,333.33								
	MALTA AMBULANCE QRU = \$1,333.33								
	OAKLEY QRU = \$1,333.33								
	WEST CASSIA QRU = \$1,333.33								
	TOTAL = \$7,999.98								
	APPROVED NOTES: 06/23/2025 BOCC APPROVED BUDGET OFFICER RECOMMENDATION								
0650-0000	CONTRACT SERVICES								
	252,350.00	252,350.04	259,925.00	259,290.05	267,725.00	83%	267,725.00	267,725.00	267,725.00
	DEPT REQUESTED NOTES: NO CHANGE FROM FY2025								
	BUDGET OFFICER NOTES: \$22,309.92/MONTH X 12 = \$267,719.04 ANNUALLY								
	PER CONTRACT RENEWAL VERBAGE 3 YEAR TERM - EXPIRES 9/30/2027								
	APPROVED NOTES: 06/23/2025 BOCC APPROVED BUDGET OFFICER RECOMMENDATION								
TOTAL 'B' EXPENSES									
	262,850.00	262,596.02	270,625.00	269,610.03	278,425.00	81%	278,425.00	278,425.00	278,425.00
DEPT TOTALS									
	262,850.00	262,596.02	270,625.00	269,610.03	278,425.00	81%	278,425.00	278,425.00	278,425.00
	Fund 4 Dept 0: Officer _____ Commissioner _____								
	Commissioner _____ Commissioner _____								
FUND TOTALS									
	262,850.00	262,596.02	270,625.00	269,610.03	278,425.00	81%	278,425.00	278,425.00	278,425.00

B U D G E T W O R K S H E E T (E X P E N S E S)

**WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO**

Fund: 0006 DISTRICT COURT -00 DISTRICT COURT	Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----		
		Budget	Actual	Budget	Actual	Budget Amount	Actual & Pct As of 08/27/2025	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0401-0002 SALARIES - DEPUTIES										
DEPT REQUESTED NOTES:		06/02/2025 - BOCC APPROVED COST OF LIVING INCREASE OF 4%		59,766.41	113,100.00	89,481.59	79%	115,520.00	115,520.00	115,520.00
BUDGET OFFICER NOTES:		FY2026 WAGES FOR DEPUTY CLERKS WITH SPANISH INTERPRETATION SKILLS INCLUDE: ONE F/T DEPUTY COURT CLERK - \$49364.22 ONE F/T DEPUTY COURT CLERK AT 80% - \$54,287.67 06/02/2025 - BOCC APPROVED COST OF LIVING INCREASE OF 4%								
APPROVED NOTES:										
0401-0005 SALARIES - LAWY CLERK										
DEPT REQUESTED NOTES:		61,600.00	56,127.37	64,300.00	14,472.78	75,519.21	107%	90,610.00	90,610.00	90,610.00
BUDGET OFFICER NOTES:		06/02/2025 - BOCC APPROVED COST OF LIVING INCREASE OF 4%								
0401-0006 SALARIES - INTERPRETER										
DEPT REQUESTED NOTES:		98,300.00	98,515.78	102,800.00	43,509.37	11,313.65	49%	27,550.00	27,550.00	27,550.00
BUDGET OFFICER NOTES:		FY2026 REFLECTS HISTORICAL AMOUNT OF TIME WORKED FOR CERTIFIED COURT INTERPRETATION AT 20% OF THE DEPUTY COURT CLERK INTERPRETER WAGES. 06/02/2025 - BOCC APPROVED COST OF LIVING INCREASE OF 4%								
0401-0021 SALARIES - PREMIUM PAY										
DEPT REQUESTED NOTES:		4,500.00	4,500.00	4,500.00	3,000.00					
BUDGET OFFICER NOTES:		NO CHANGE FROM FY2025		3,603.10	10,000.00	2,071.53	21%	10,000.00	10,000.00	10,000.00
0409-0000 ACCRUAL PAYOUT CONTINGENCY										
DEPT REQUESTED NOTES:		2,000.00	4,735.93	2,000.00	2,000.00			2,000.00	2,000.00	2,000.00
BUDGET OFFICER NOTES:		PAYOUT CONTINGENCY FOR 1 EMPLOYEE								
TOTAL 'A' SALARIES										
DEPT REQUESTED NOTES:		199,900.00	165,982.80	207,100.00	124,351.66	178,385.98	82%	245,680.00	245,680.00	245,680.00
BUDGET OFFICER NOTES:		ACCURUAL PAYOUT CALCULATED BY THE AUDITOR'S OFFICE								
0410-0000 RETIREMENT										
DEPT REQUESTED NOTES:		23,900.00	18,920.92	23,200.00	13,561.30	21,334.98	81%	29,380.00	29,380.00	29,380.00
BUDGET OFFICER NOTES:		REFLECTS CURRENT PERSI RULE RATE PERCENTAGE								
0411-0000 SOCIAL SECURITY										
DEPT REQUESTED NOTES:		15,300.00	12,083.88	15,900.00	8,600.49	12,954.16	77%	18,800.00	18,800.00	18,800.00

WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0006 DISTRICT COURT
-00 DISTRICT COURT

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----		
	Budget	Actual	Budget	Actual	Budget Amount	Actual & Pct As of 08/27/2025	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
BUDGET OFFICER NOTES: 7.65% EMPLOYER RESPONSIBILITY									
0413-0000 MEDICAL / GROUP INSURANCE	50,100.00	50,100.00	52,050.00	52,044.00	53,100.00	92%	54,450.00	54,450.00	54,450.00
BUDGET OFFICER NOTES: 2.5% INCREASE FROM FY2025									
0416-0000 WORK COMP INSURANCE	420.00	420.00	380.00	380.00	335.00	100%	350.00	350.00	350.00
BUDGET OFFICER NOTES: REFLECTS CURRENT STATE INSURANCE FUND CLASSIFIED RATE									
TOTAL 'D' BENEFITS	89,720.00	81,524.80	91,530.00	74,585.79	96,435.00	86%	102,980.00	102,980.00	102,980.00
0440-0001 SUPPLIES - OFFICE	9,000.00	6,555.29	9,000.00	9,590.88	7,000.00	90%	7,000.00	7,000.00	7,000.00
DEPT REQUESTED NOTES: NO CHANGE FROM FY2025									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
0455-0000 ADMINISTRATION EXPENSE				100.00					
0480-0001 EQUIPMENT PURCHASE - OFFICE	4,000.00	817.26	2,500.00	976.86	1,000.00	69%	1,000.00	1,000.00	1,000.00
DEPT REQUESTED NOTES: NO CHANGE FROM FY2025									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
0542-0000 COMMUNICATIONS & POSTAGE	1,000.00		1,000.00	58.80	1,000.00	3%	1,000.00	1,000.00	1,000.00
DEPT REQUESTED NOTES: NO CHANGE FROM FY2025									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
0545-0001 FORMS - JURY	8,500.00		8,500.00	454.14	2,000.00		2,000.00	2,000.00	2,000.00
DEPT REQUESTED NOTES: NO CHANGE FROM FY2025 TO ACCOUNT FOR REVISION COSTS FOR JURY SUMMONS AND QUESTIONNAIRE MODIFICATION FOR THE SUPREME COURTS ONLINE ENTRY FOR JURORS TO THE ENTERPRISE JURY MANAGEMENT SYSTEM.									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
0560-0000 TRAVEL - EDUCATION - TRAINING	5,000.00	2,700.98	5,000.00	3,365.32	3,500.00	44%	3,500.00	3,500.00	3,500.00

B U D G E T W O R K S H E E T (E X P E N S E S)

WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10 EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0006 DISTRICT COURT -00 DISTRICT COURT **90% OF FISCAL YEAR ELAPSED**

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----			
	Budget	Actual	Budget	Actual	Budget Amount	As of 08/27/2025	Actual & Pct	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
DEPT REQUESTED NOTES: NO CHANGE FROM FY2025 TO ACCOUNT FOR ANNUAL IDAHO INSTITUTE OF COURT MANAGEMENT AND REGIONAL/DISTRICT TRAINING FOR COURT CLERKS BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
0580-0004	SOCIAL SERVICE - EXAM TRANSCRI									
	20,000.00	12,235.75	20,000.00	13,876.50	15,000.00	198.25	1%	1,500.00	1,500.00	1,500.00
DEPT REQUESTED NOTES: DECREASE OF \$13,500 FROM FY2025 DUE TO THE IDAHO STATE PUBLIC DEFENDERS OFFICE ASSUMING MOST EXPENDITURE OBLIGATIONS. BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST APPROVED NOTES: 06/16/2025 BOCC APPROVED AS REQUESTED										
0600-0001	COURT COSTS - INTERPRETER									
	3,000.00	2,779.60	4,000.00	2,216.48	3,000.00	16,590.16	553%	11,000.00	11,000.00	11,000.00
DEPT REQUESTED NOTES: INCREASE \$3,500 FROM FY2025 DUE TO HISTORICAL INCREASES IN COUNTY OBLIGATION FOR INTERPRETING SERVICES UNABLE TO BE DONE BY OUR SPANISH CERTIFIED COURT INTERPRETER. DEFENDANTS REQUIRING TZOTZIL AND TZELTAL INDIGENOUS MEXICAN DIALECT INTERPRETATION HAS OCCURRED DURING THIS FISCAL YEAR. THIS REQUIRES SPECIAL INTERPRETERS REMOTELY AT A SIGNIFICANTLY HIGHER COST. BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST APPROVED NOTES: 06/16/2025 BOCC APPROVED AS REQUESTED										
0600-0002	COURT COSTS - JURY									
	18,000.00	3,516.64	12,000.00	4,444.72	8,000.00	10,176.47	127%	10,500.00	10,500.00	10,500.00
DEPT REQUESTED NOTES: INCREASE OF \$2,500.00 FROM FY2025 TO REFLECT HISTORICAL EXPENDITURES AND TO ACCOUNT FOR AN INCREASED NUMBER AND COMPLEXITY OF UPCOMING POTENTIAL JURY TRIALS. BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST APPROVED NOTES: 06/16/2025 BOCC APPROVED AS REQUESTED										
0600-0004	COURT COSTS - DISTRICT ADMIN									
	6,500.00	6,343.15	7,500.00	7,493.93	8,100.00	10,683.52	132%	9,666.00	9,666.00	9,666.00
DEPT REQUESTED NOTES: \$7,030.00 - FY2026 TRIAL COURT ADMINISTRATION ALLOCATION \$2,636.00 - FY2026 WESTLAW LEGAL RESEARCH SOFTWARE FOR 3 JUDGES (REALLOCATED FROM LAW LIBRARY BUDGET LINE) BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUESTS APPROVED NOTES: 06/16/2025 BOCC APPROVED AS REQUESTED										
0601-0000	LAW LIBRARY									
	6,500.00	5,923.00	6,500.00	6,127.42	6,500.00	2,603.86	40%	3,500.00	3,500.00	3,500.00

**WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO**

**Fund: 0006 DISTRICT COURT
-00 DISTRICT COURT**

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----			
	Budget	Actual	Budget	Actual	Budget Amount	As of 08/27/2025	Actual & Pct	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
DEPT REQUESTED NOTES: FY2026 FASTCASE LAW LIBRARY SOFTWARE - \$3500.00 REALLOCATION OF JUDGES WESTLAW LEGAL RESEARCH SOFTWARE TO COURT COSTS - DISTRICT ADMIN BUDGET LINE BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST APPROVED NOTES: 06/16/2025 BOCC APPROVED AS REQUESTED										
TOTAL 'B' EXPENSES	81,500.00	40,871.67	76,000.00	48,705.05	55,100.00	48,821.58	89%	50,666.00	50,666.00	50,666.00
DEPT TOTALS	371,120.00	288,379.27	374,630.00	247,642.50	370,335.00	310,506.70	84%	399,326.00	399,326.00	399,326.00
Fund 6 Dept 0: Officer _____ Commissioner _____ Commissioner _____ Commissioner _____										
FUND TOTALS	371,120.00	288,379.27	374,630.00	247,642.50	370,335.00	310,506.70	84%	399,326.00	399,326.00	399,326.00

90% OF FISCAL YEAR ELAPSED

B U D G E T W O R K S H E E T (E X P E N S E S)

**WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO**

**Fund: 0008 JUSTICE FUND
-02 DISCRETIONARY COMPENSATION**

90% OF FISCAL YEAR ELAPSED

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----		
	Budget	Actual	Budget	Actual	Budget Amount	Actual & Pct As of 08/27/2025	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0408-0000	WAGES - DISCRETIONARY FUND								
	15,000.00		15,000.00		15,000.00		15,000.00	15,000.00	15,000.00
BUDGET OFFICER NOTES: 06/02/2025 - BOCC APPROVED COST OF LIVING INCREASE OF 4%									
TOTAL 'A' SALARIES									
	15,000.00		15,000.00		15,000.00		15,000.00	15,000.00	15,000.00
0410-0000	RETIREMENT								
	1,900.00		2,000.00		2,200.00		2,100.00	2,100.00	2,100.00
BUDGET OFFICER NOTES: REFLECTS CURRENT PERSI RULE RATE PERCENTAGE									
0411-0000	SOCIAL SECURITY								
	1,200.00		1,200.00		1,200.00		1,150.00	1,150.00	1,150.00
BUDGET OFFICER NOTES: 7.65% EMPLOYER RESPONSIBILITY									
0416-0000	WORK COMP INSURANCE								
	480.00	480.00	530.00	530.00	510.00	100%	520.00	520.00	520.00
BUDGET OFFICER NOTES: REFLECTS CURRENT STATE INSURANCE FUND CLASSIFIED RATE									
TOTAL 'D' BENEFITS									
	3,580.00	480.00	3,730.00	530.00	3,910.00	13%	3,770.00	3,770.00	3,770.00
0602-0000	CONTINGENCY								
					125,000.00				
BUDGET OFFICER NOTES: RECOMMEND NO CONTINGENCY IN LIEU OF HOLDING RESERVE BALANCE IN THE JAIL TRUST FOR FY2026									
APPROVED NOTES: 06/23/2025 BOCC APPROVED BUDGET OFFICER RECOMMENDATION									
TOTAL 'B' EXPENSES									
					125,000.00				

DEPT TOTALS	18,580.00	480.00	18,730.00	530.00	143,910.00	510.00	0%	18,770.00	18,770.00	18,770.00
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Fund 8 Dept 2: Officer _____ Commissioner
 Commissioner _____ Commissioner

B U D G E T W O R K S H E E T (E X P E N S E S)

**WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO**

Fund: 0008 JUSTICE FUND
-03 DISTRICT COURT CLERKS

90% OF FISCAL YEAR ELAPSED

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----			
	Budget	Actual	Budget	Actual	Budget Amount	As of 08/27/2025	Actual & Pct	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0401-0001 SALARIES - OFFICERS										
	74,700.00	74,696.70	78,100.00	84,999.98	93,500.00	81,183.10	87%	97,450.00	97,450.00	97,450.00
BUDGET OFFICER NOTES:	06/02/2025 - BOCC APPROVED COST OF LIVING INCREASE OF 4%									
0401-0002 SALARIES - DEPUTIES										
	297,700.00	285,543.29	311,200.00	295,897.92	342,300.00	258,348.51	75%	315,400.00	315,400.00	315,400.00
DEPT REQUESTED NOTES:	ONE DEPUTY COURT CLERK AT 50% TIME SPLIT WITH COMMISSIONERS BUDGET									
BUDGET OFFICER NOTES:	06/02/2025 - BOCC APPROVED COST OF LIVING INCREASE OF 4%									
0401-0021 SALARIES - PREMIUM PAY										
	10,500.00	10,500.00	10,500.00	10,500.00						
0404-0000 WAGES - EXTRA HELP										
	11,000.00	11,729.28	11,000.00	10,975.77	12,000.00	10,924.16	91%	12,000.00	12,000.00	12,000.00
DEPT REQUESTED NOTES:	NO CHANGE FROM FY2025									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0409-0000 ACCRUAL PAYOUT CONTINGENCY										
	3,500.00		3,500.00		10,000.00			10,000.00	10,000.00	10,000.00
DEPT REQUESTED NOTES:	NO CHANGE FROM FY2025									
BUDGET OFFICER NOTES:	ACCRUAL PAYOUT CALCULATED BY THE AUDITOR'S OFFICE									
TOTAL 'A' SALARIES	397,400.00	382,469.27	414,300.00	402,373.67	457,800.00	350,455.77	77%	434,850.00	434,850.00	434,850.00
0410-0000 RETIREMENT										
	47,500.00	45,040.03	46,400.00	45,864.72	54,900.00	41,914.48	76%	52,000.00	52,000.00	52,000.00
BUDGET OFFICER NOTES:	REFLECTS CURRENT PERSI RULE RATE PERCENTAGE									
0411-0000 SOCIAL SECURITY										
	30,500.00	27,563.49	31,700.00	29,288.19	35,100.00	25,395.34	72%	33,300.00	33,300.00	33,300.00
BUDGET OFFICER NOTES:	7.65% EMPLOYER RESPONSIBILITY									
0413-0000 MEDICAL / GROUP INSURANCE										
	116,900.00	116,904.00	121,450.00	121,452.00	123,900.00	113,575.00	92%	127,050.00	127,050.00	127,050.00
BUDGET OFFICER NOTES:	2.5% INCREASE FROM FY2025									
0416-0000 WORK COMP INSURANCE										
	835.00	835.00	745.00	745.00	690.00	690.00	100%	600.00	600.00	600.00
BUDGET OFFICER NOTES:	REFLECTS CURRENT STATE INSURANCE FUND CLASSIFIED RATE									

**WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO**

Fund: 0008 JUSTICE FUND
-03 DISTRICT COURT CLERKS

90% OF FISCAL YEAR ELAPSED

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----			
	Budget	Actual	Budget	Actual	Budget Amount	Actual & Pct As of 08/27/2025	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt	
TOTAL 'D' BENEFITS	195,735.00	190,342.52	200,295.00	197,349.91	214,590.00	181,574.82	85%	212,950.00	212,950.00	212,950.00
DEPT TOTALS	593,135.00	572,811.79	614,595.00	599,723.58	672,390.00	532,030.59	79%	647,800.00	647,800.00	647,800.00

Fund 8 Dept 3: Officer

Commissioner

Commissioner

Commissioner

**WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO**

**Fund: 0008 JUSTICE FUND
-05 M-C JUVENILE PROBATION**

90% OF FISCAL YEAR ELAPSED

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----		
	Budget	Actual	Budget	Actual	Budget Amount	Actual & Pct As of 08/27/2025	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0650-0000 CONTRACT SERVICES									
275,296.00	275,295.21	252,032.00	252,031.10	256,999.00	256,998.84	100%	266,397.00	266,397.00	266,397.00
DEPT REQUESTED NOTES: DECREASE OF \$8,579.16 FROM FY2025 BUDGET AMOUNT									
BUDGET OFFICER NOTES: 06/16/2025 - PER JOINT BOARD MOTIONS - APPROVE 8% COL INCREASE FOR CERTIFIED OFFICERS, AND 6.5% INCREASE FOR ALL OTHER EMPLOYEES.									
APPROVED NOTES: 2 PAYMENTS OF \$133,198.33 06/23/2025 JOINT BOARDS APPROVED									

TOTAL 'B' EXPENSES	275,296.00	275,295.21	252,032.00	252,031.10	256,999.00	100%	266,397.00	266,397.00	266,397.00
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DEPT TOTALS	275,296.00	275,295.21	252,032.00	252,031.10	256,999.00	100%	266,397.00	266,397.00	266,397.00
	Fund 8 Dept 5: Officer	Commissioner	Commissioner	Commissioner	Commissioner				

WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10
 EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0008 JUSTICE FUND
 -07 PROSECUTING ATTORNEY

90% OF FISCAL YEAR ELAPSED

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----		
	Budget	Actual	Budget	Actual	Budget Amount	Actual & Pct As of 08/27/2025	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0401-0001 SALARIES - OFFICERS									
113,300.00	113,249.24	118,400.00	130,000.00	143,000.00	124,162.52	87%	152,300.00	152,300.00	152,300.00
DEPT REQUESTED NOTES: REQUESTING ADDITIONAL SALARY INCREASE TO KEEP IN LINE WITH STATE PUBLIC DEFENDERS ATTORNEY SALARIES.									
BUDGET OFFICER NOTES: 06/02/2025 - BOCC APPROVED COST OF LIVING INCREASE OF 4%									
APPROVED NOTES: 6/30/2025 - BOCC APPROVED ADDITIONAL \$9,000 ANNUALLY FOR FY2026									
0401-0002 SALARIES - DEPUTIES									
173,900.00	173,856.28	181,700.00	115,000.08	126,500.00	216,451.41	171%	267,750.00	267,750.00	267,750.00
DEPT REQUESTED NOTES: REQUESTING ADDITIONAL SALARY INCREASE TO KEEP IN LINE WITH STATE PUBLIC DEFENDERS ATTORNEY SALARIES.									
BUDGET OFFICER NOTES: 6/02/2025 - BOCC APPROVED COST OF LIVING INCREASE OF 4%									
APPROVED NOTES: 06/30/2025 - BOCC APPROVED ADDITIONAL \$18,000 ANNUALLY FOR FY2026 FOR TWO ATTORNEYS									
0401-0003 SALARIES - CLERICAL									
128,100.00	128,024.59	133,900.00	133,827.34	147,300.00	127,821.04	87%	153,400.00	153,400.00	153,400.00
DEPT REQUESTED NOTES: I RESPECTFULLY REQUEST A RAISE FOR MERIT PAY OF \$1.50 PER HOUR FOR EACH OF MY STAFF. THEY ARE EFFICIENT, PUNCTUAL, PROFESSIONAL, AND THE OFFICE RUNS QUITE SMOOTHLY BECAUSE OF THEIR EFFORTS. THIS RECOGNIZES LEGALLY TRAINED AND EXPERIENCED CLERICAL STAFF FOR THEIR SKILL LEVEL. IT SHOULD BE NOTED EACH CLERICAL EMPLOYEE HAS A MINIMUM OF 10 YEARS EMPLOYMENT IN MY OFFICE, AND EACH HAS OVER 20 YEARS OF EXPERIENCE IN THE LEGAL FIELD.									
BUDGET OFFICER NOTES: 06/02/2025 - BOCC APPROVED COST OF LIVING INCREASE OF 4%									
APPROVED NOTES: 06/30/2025 ADDITIONAL INCREASE FOR CLERICAL STAFF WAS NOT APPROVED PER BOCC									
0401-0004 SALARIES - INVESTIGATOR									
			17,920.00	65,900.00	58,102.40	88%	70,600.00	70,600.00	70,600.00
DEPT REQUESTED NOTES: THE INVESTIGATOR HANDLES RESPONSIBILITIES WHICH PUT HIM ON PAR WITH A SGT. IN THE SHERIFF'S OFFICE. I REQUEST WHATEVER RAISE IS GIVEN TO THE SHERIFF'S OFFICE SGT'S ALSO BE APPLIED TO THE PROSECUTING ATTORNEY'S OFFICE INVESTIGATOR.									
BUDGET OFFICER NOTES: 06/02/2025 - BOCC APPROVED COST OF LIVING INCREASE OF 4%									
0401-0021 SALARIES - PREMIUM PAY									
9,000.00	9,000.00	9,000.00	7,500.00						
0404-0000 WAGES - EXTRA HELP									
65,500.00	65,500.00	65,500.00	15,598.52	65,500.00			20,000.00	20,000.00	20,000.00

B U D G E T W O R K S H E E T (E X P E N S E S)

**WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO**

Fund: 0008 JUSTICE FUND **90% OF FISCAL YEAR ELAPSED**
-07 PROSECUTING ATTORNEY

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----				
	Budget	Actual	Budget	Actual	Budget Amount	As of 08/27/2025	Actual & Pct	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt	
DEPT REQUESTED NOTES: THIS LINE MAY BE APPLIED TO THE SALARIES OF THE OTHER EMPLOYEES IN THE OFFICE. EFFORTS TO USE THESE FUNDS WERE BENEFICIAL AND THIS OFFICE INTENDS TO CONTINUE THE USE OF INTERNS/EXTERNS, BUT ON A MORE LIMITED BASIS. THIS LINE CAN BE REDUCED TO \$20,000 AND MEET THE NEEDS OF THIS OFFICE. BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST APPROVED NOTES: 07/07/2025 BOCC REQUESTED DECREASE OF \$50,000 TO KEEP OVERALL BUDGET AS DOWN AND ABSORB ATTORNEY INCREASES.											
0409-0000	ACCURAL PAYOUT CONTINGENCY										
		10,000.00	17,994.86	10,000.00	5,000.00			5,000.00	5,000.00	5,000.00	
DEPT REQUESTED NOTES: NO CHANGE											
BUDGET OFFICER NOTES: ACCRAL PAYOUT CALCULATED BY THE AUDITOR'S OFFICE											
TOTAL 'A' SALARIES		499,800.00	442,124.97	518,500.00	553,200.00	526,537.37	95%	669,050.00	669,050.00	669,050.00	
0410-0000	RETIREMENT										
		59,700.00	51,376.64	58,000.00	68,000.00	64,382.84	95%	83,350.00	83,350.00	83,350.00	
BUDGET OFFICER NOTES: REFLECTS CURRENT PERSI RULE RATE PERCENTAGE											
0411-0000	SOCIAL SECURITY										
		38,300.00	32,427.27	39,700.00	42,400.00	38,852.02	92%	52,400.00	52,400.00	52,400.00	
BUDGET OFFICER NOTES: 7.65% EMPLOYER RESPONSIBILITY											
0413-0000	MEDICAL / GROUP INSURANCE										
		100,200.00	100,200.00	104,100.00	106,200.00	97,350.00	92%	127,050.00	127,050.00	127,050.00	
BUDGET OFFICER NOTES: 2.5% INCREASE FROM FY2025											
0416-0000	WORK COMP INSURANCE										
		800.00	800.00	985.00	3,015.00	3,015.00	100%	3,050.00	3,050.00	3,050.00	
BUDGET OFFICER NOTES: REFLECTS CURRENT STATE INSURANCE FUND CLASSIFIED RATE											
TOTAL 'D' BENEFITS		199,000.00	184,803.91	202,785.00	219,615.00	203,599.86	93%	265,850.00	265,850.00	265,850.00	
0440-0000	SUPPLIES										
					193.90						
0440-0001	SUPPLIES - OFFICE										
		8,500.00	9,119.61	10,000.00	10,000.00	7,460.91	75%	10,000.00	10,000.00	10,000.00	

WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10 EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0008 JUSTICE FUND -07 PROSECUTING ATTORNEY 90% OF FISCAL YEAR ELAPSED

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----		
	Budget	Actual	Budget	Actual	Budget Amount	Actual & Pct As of 08/27/2025	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
DEPT REQUESTED NOTES: NO CHANGE REQUESTED									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
0525-0000	11,500.00	5,326.25	1,484.85	11,500.00	1,136.22	10%	14,500.00	14,500.00	14,500.00
DEPT REQUESTED NOTES: WESTLAW PRODUCT HAS BEEN CANCELED REQUIRING A NEW PRODUCT WHICH IS AN INCREASE OF \$2,400/ANNUALLY.									
BUDGET OFFICER NOTES: EVIDENCE SOFTWARE USED IN COURT HAS INCREASED FROM \$300 TO \$600 ANNUALLY.									
APPROVED NOTES: 07/08/2025 BOCC APPROVED AS REQUESTED									
0528-0000	5,400.00	3,003.00	4,249.00	5,000.00	5,311.00	106%	5,000.00	5,000.00	5,000.00
DEPT REQUESTED NOTES: NO CHANGE REQUESTED									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
0542-0000	300.00	1,895.89	232.00	300.00	244.00	81%	300.00	300.00	300.00
DEPT REQUESTED NOTES: NO CHANGE REQUESTED									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
0545-0000	1,500.00	165.00		300.00	188.50	63%	300.00	300.00	300.00
DEPT REQUESTED NOTES: NO CHANGE REQUESTED.									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
0560-0000	5,000.00	9,219.34	6,503.61	5,000.00	6,164.94	123%	9,000.00	9,000.00	9,000.00
DEPT REQUESTED NOTES: THE COSTS OF AIRLINE TRAVEL HAVE INCREASED AND MOST OF OUR SPECIALIZED TRAININGS HAVE ALSO INCREASED. REQUESTING \$11,000									
BUDGET OFFICER NOTES: WE DEFER TO THE BOCC FOR APPROVAL OF THE USE OF RESERVES TO COVER EXPENDITURES.									
APPROVED NOTES: 07/07/2025 BOCC REQUESTED \$2,000 REDUCTION FROM ORIGINAL REQUEST OF \$11,000 TO KEEP OVERALL BUDGET LOWER AND COVER ATTORNEY INCREASES.									
0587-0000	4,000.00		4,000.00						
DEPT REQUESTED NOTES: EVIDENCE & INVESTIGATION COSTS									
BUDGET OFFICER NOTES: 4,000.00									

WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10 EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0008 JUSTICE FUND
-07 PROSECUTING ATTORNEY

90% OF FISCAL YEAR ELAPSED

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----		
	Budget	Actual	Budget	Actual	Budget Amount	Actual & Pct As of 08/27/2025	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
DEPT REQUESTED NOTES: NO CHARGES CURRENTLY ANTICIPATED.									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
0600-0000	COURT COSTS								
	50,000.00	13,395.55	24,500.00	24,293.09	15,000.00	16,636.42	111%	15,000.00	15,000.00
DEPT REQUESTED NOTES: NO INCREASE REQUESTED									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
0650-0000	CONTRACT SERVICES								
				773.33					

TOTAL 'B' EXPENSES	86,200.00	42,124.64	49,200.00	50,850.26	47,100.00	37,141.99	79%	54,100.00	54,100.00	54,100.00
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DEPT TOTALS	785,000.00	669,053.52	770,485.00	653,761.01	819,915.00	767,279.22	94%	989,000.00	989,000.00	989,000.00
	Fund 8 Dept 7: Officer		Commissioner		Commissioner		Commissioner		Commissioner	

B U D G E T W O R K S H E E T (E X P E N S E S)

**WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO**

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----		
	Budget	Actual	Budget	Actual	Budget Amount	Actual & Pct As of 08/27/2025	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0401-0001 SALARIES - OFFICERS									
18,000.00	17,951.96	18,800.00	18,759.78	24,000.00	21,323.12	89%	27,500.00	27,500.00	27,500.00
DEPT REQUESTED NOTES: THIS IS TO BRING WAGES FOR THE CORONER INTO ALIGNMENT WITH MINIDOKA COUNTY CORONER WHO IS AT \$27,500									
BUDGET OFFICER NOTES: 06/02/2025 - BOCC APPROVED COST OF LIVING INCREASE OF 4%									
APPROVED NOTES: 06/30/2025 ADDITIONAL INCREASE OF \$1,916 WITH 4% COL APPROVED PER BOCC									
0401-0002 SALARIES - DEPUTIES									
5,200.00	5,118.36	5,400.00	5,348.72	5,900.00	5,108.57	87%	6,150.00	6,150.00	6,150.00
BUDGET OFFICER NOTES: 06/02/2025 - BOCC APPROVED COST OF LIVING INCREASE OF 4%									
0401-0021 SALARIES - PREMIUM PAY									
2,500.00	1,700.00	2,500.00	1,700.00						
0404-0000 WAGES - EXTRA HELP									
1,300.00	1,271.92	1,400.00	1,329.12	1,500.00	1,269.56	85%	1,550.00	1,550.00	1,550.00
DEPT REQUESTED NOTES: NO CHANGE									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
TOTAL 'A' SALARIES	27,000.00	26,042.24	28,100.00	27,137.62	31,400.00	88%	35,200.00	35,200.00	35,200.00
0410-0000 RETIREMENT									
3,300.00	2,291.04	3,200.00	2,293.22	3,800.00	2,550.24	67%	4,250.00	4,250.00	4,250.00
BUDGET OFFICER NOTES: REFLECTS CURRENT PERSI RULE RATE PERCENTAGE									
0411-0000 SOCIAL SECURITY									
2,100.00	1,596.89	2,200.00	1,680.35	2,500.00	1,756.84	70%	2,700.00	2,700.00	2,700.00
BUDGET OFFICER NOTES: 7.65% EMPLOYER RESPONSIBILITY									
0413-0000 MEDICAL / GROUP INSURANCE									
16,700.00	16,704.00	17,350.00	17,352.00	17,700.00	16,225.00	92%	18,150.00	18,150.00	18,150.00
BUDGET OFFICER NOTES: 2.5% INCREASE FROM FY2025									
0416-0000 WORK COMP INSURANCE									
105.00	105.00	110.00	110.00	110.00	110.00	100%	150.00	150.00	150.00
BUDGET OFFICER NOTES: REFLECTS CURRENT STATE INSURANCE FUND CLASSIFIED RATE									
TOTAL 'D' BENEFITS	22,205.00	20,696.93	22,860.00	21,435.57	24,110.00	86%	25,250.00	25,250.00	25,250.00

90% OF FISCAL YEAR ELAPSED

WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10 EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0008 JUSTICE FUND -09 CORONER 90% OF FISCAL YEAR ELAPSED

Table with columns: Account Number, Budget, Actual, Budget, Actual, Budget, Actual & Pct As of 08/27/2025, Department Request Amt, Budg Officer Request Amt, Approved Budget Amt. Includes sub-sections for 0440-0001 SUPPLIES - OFFICE, 0470-0000 AUTO EXPENSE, 0470-0001 AUTO PURCHASE, 0480-0000 EQUIPMENT PURCHASE, and 0500-0000 RENT / LEASE.

WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0008 JUSTICE FUND -09 CORONER 90% OF FISCAL YEAR ELAPSED

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----		
	Budget	Actual	Budget	Actual	Budget Amount	Actual & Pct As of 08/27/2025	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
APPROVED NOTES: 07/08/2025 BOCC APPROVED BUDGET OFFICER RECOMMENDATION									
0528-0000 DUES / MEMBERSHIPS	300.00	450.00	500.00	700.00	800.00	57%	800.00	800.00	800.00
DEPT REQUESTED NOTES: NOT ASKING FOR A BUDGET INCREASE FOR NEXT YEAR									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
0560-0000 TRAVEL - EDUCATION - TRAINING	3,000.00	2,109.86	2,000.00	1,390.42	2,000.00	34%	2,000.00	2,000.00	2,000.00
DEPT REQUESTED NOTES: NOT ASKING FOR AN INCREASE IN THE BUDGET NEXT YEAR									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
0615-0000 AUTOPSIES & LAB WORK	35,500.00	6,384.87	39,000.00	17,232.00	25,000.00	63%	25,000.00	25,000.00	25,000.00
DEPT REQUESTED NOTES: NO CHANGE									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
TOTAL 'B' EXPENSES	73,100.00	28,152.69	75,000.00	58,340.02	61,660.00	56%	112,830.00	61,830.00	61,830.00
DEPT TOTALS	122,305.00	74,891.86	125,960.00	106,913.21	117,170.00	71%	173,280.00	122,280.00	122,280.00
Fund 8 Dept 9: Officer _____ Commissioner _____									
Commissioner _____ Commissioner _____									

B U D G E T W O R K S H E E T (E X P E N S E S)

**WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO**

Fund: 0008 JUSTICE FUND
-21 SHERIFF - COUNTY

90% OF FISCAL YEAR ELAPSED

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----			
	Budget	Actual	Budget	Actual	Budget Amount	Actual & Pct As of 08/27/2025	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt	
0401-0001 SALARIES - OFFICERS										
84,900.00	103,883.96	88,600.00	88,501.66	102,700.00	89,610.40	87%	108,700.00	108,700.00	108,700.00	
BUDGET OFFICER NOTES: 06/02/2025 - BOCC APPROVED COST OF LIVING INCREASE OF 4%										
0401-0002 SALARIES - DEPUTIES										
690,200.00	608,081.19	750,200.00	721,014.04	998,700.00	806,927.93	81%	1,097,200.00	1,097,200.00	1,097,200.00	
BUDGET OFFICER NOTES: 06/02/2025 - BOCC APPROVED COST OF LIVING INCREASE OF 4%										
0401-0003 SALARIES - CLERICAL										
188,350.00	188,539.74	197,500.00	194,972.90	218,500.00	190,444.56	87%	233,800.00	233,800.00	233,800.00	
DEPT REQUESTED NOTES: 07/21/2025 ADDITIONAL INCREASE FOR CLERICAL STAFF WAS REQUESTED FOR YEARS OF SERVICE FOR 3 FULL TIME EMPLOYEES (TOTAL INCREASE OF \$9,350)										
BUDGET OFFICER NOTES: 06/02/2025 - BOCC APPROVED COST OF LIVING INCREASE OF 4%										
APPROVED NOTES: 07/28/2025 ADDITIONAL INCREASE WAS APPROVED FOR BUDGETING PURPOSES, COS WILL BE REVIEWED AT THE BEGINNING OF THE FISCAL YEAR FOR CLERICAL STAFF YEARS OF SERVICE AND DETERMINED IF ADDITIONAL INCREASE IS APPLIED.										
0401-0021 SALARIES - PREMIUM PAY										
52,250.00	43,700.00	51,250.00	46,350.00							
0403-0001 WAGES - SNOWMOBILE GRANT										
7,500.00	4,462.47	7,500.00	4,018.37	7,500.00	9,101.66	121%	7,500.00	7,500.00	7,500.00	
DEPT REQUESTED NOTES: NO CHANGE FOR FY2026										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
0403-0002 WAGES - WATERWAYS GRANT										
16,500.00	15,214.52	16,500.00	20,806.85	17,500.00	9,026.79	52%	17,500.00	17,500.00	17,500.00	
DEPT REQUESTED NOTES: NO CHANGE FOR FY2026										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
0403-0003 WAGES - OFF HWY ENFORCE GRANT										
15,750.00	17,155.96	15,750.00	22,853.35	17,500.00	17,101.09	98%	32,900.00	32,900.00	32,900.00	
DEPT REQUESTED NOTES: ADDITIONAL REVENUE FROM IDAHO PARKS AND RECREATION										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST - REVENUE WAS RECEIVED 5/21/2025 ON AC# 3236 FOR THE AMOUNT OF \$37,693.54.										
APPROVED NOTES: 07/16/2025 BOCC APPROVED AS REQUESTED										
0403-0006 WAGES - DISPATCH										
469,900.00	441,670.02	491,800.00	467,924.94	554,500.00	459,095.13	83%	572,500.00	572,500.00	572,500.00	

WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0008 JUSTICE FUND -21 SHERIFF - COUNTY 90% OF FISCAL YEAR ELAPSED

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----		
	Budget	Actual	Budget	Actual	Budget Amount	Actual & Pct As of 08/27/2025	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
DEPT REQUESTED NOTES: 07/21/2025 ADDITIONAL INCREASE FOR DISPATCH WAS REQUESTED FOR YEARS OF SERVICE FOR (3 FULL TIME EMPLOYEES TOTAL INCREASE OF SALARY OF \$56,000) BUDGET OFFICER NOTES: 06/02/2025 - BOCC APPROVED COST OF LIVING INCREASE OF 4%									
APPROVED NOTES: 07/28/2025 ADDITIONAL INCREASE WAS APPROVED FOR BUDGETING PURPOSES, COS WILL BE REVIEWED AT THE BEGINNING OF THE FISCAL YEAR FOR DISPATCH STAFF YEARS OF SERVICE AND DETERMINED IF ADDITIONAL INCREASE IS APPLIED.									
0403-0007	WAGES - EMERGENCY MANAGEMENT								
	10,600.00	10,599.94	11,300.00	11,235.90	13,100.00	10,492.63	80%	12,200.00	12,200.00
BUDGET OFFICER NOTES: 06/02/2025 - BOCC APPROVED COST OF LIVING INCREASE OF 4%									
0403-0009	WAGES - COURT SECURITY								
	90,500.00	97,194.19	162,000.00	141,153.81	186,300.00	142,739.50	77%	189,150.00	189,150.00
BUDGET OFFICER NOTES: 06/02/2025 - BOCC APPROVED COST OF LIVING INCREASE OF 4%									
0403-0011	WAGES - COPS GRANT								
	17,381.70	105,500.00	105,500.00	81,529.89	119,300.00	100,589.25	84%	130,950.00	130,950.00
BUDGET OFFICER NOTES: 06/02/2025 - BOCC APPROVED COST OF LIVING INCREASE OF 4%									
0403-0012	WAGES - BURLEY CITY								
DEPT REQUESTED NOTES: MOVED FROM CITY BUDGET									
BUDGET OFFICER NOTES: *NEW LINE FOR FY2026 - FROM BURLEY CITY									
								1,331,250.00	1,331,250.00
BUDGET OFFICER NOTES: 06/02/2025 - BOCC APPROVED COST OF LIVING INCREASE OF 4%									
0404-0000	WAGES - EXTRA HELP								
	135,500.00	156,416.16	110,000.00	113,178.30	127,000.00	97,039.36	76%	142,000.00	142,000.00
DEPT REQUESTED NOTES: ADD 29,000 FOR INVESTIGATIONS AS-NEEDED LABOR									
BUDGET OFFICER NOTES: WE WILL BE USING A FORMER DEPUTY WITH INTERPRETIVE SKILL TO AID IN EFFICIENTLY INVESTIGATING AND CLOSING CASES. CONCUR WITH DEPARTMENT REQUEST INCREASE \$29,000 TO COVER INVESTIGATOR EXPENDITURES REALLOCATE \$14,000 TO NEW LINE EXTRA HELP - COPS GRANT FOR REPORTING PURPOSES FY2025 - \$127,000 FY2026 + \$29,000 FY2026 - \$14,000 - REALLOCATION TOTAL = \$142,000									

WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10 EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0008 JUSTICE FUND -21 SHERIFF - COUNTY **90% OF FISCAL YEAR ELAPSED**

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----			
	Budget	Actual	Budget	Actual	Budget Amount	As of 08/27/2025	Actual & Pct	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
APPROVED NOTES: 06/16/2025 BOCC APPROVED BUDGET OFFICER RECOMMENDATION										
0404-0003	WAGES-EXTRA HELP - BURLEY CITY									
								77,000.00	77,000.00	77,000.00
DEPT REQUESTED NOTES: MOVED FROM BURLEY CITY										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
0404-0004	WAGES -EXTRA HELP - COPS GRANT									
								14,000.00	14,000.00	14,000.00
DEPT REQUESTED NOTES: NEW LINE TO ACCOUNT FOR COPS GRANT EXTRA HELP REPORTING										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST - REALLOCATION OF \$14,000 FROM EXTRA HELP LINE FOR COPS GRANT OVERTIME										
APPROVED NOTES: 06/16/2025 BOCC APPROVED BUDGET OFFICER RECOMMENDATION										
0409-0000	ACCRUAL PAYOUT CONTINGENCY									
	12,500.00	5,857.50	12,500.00	12,500.00				23,000.00	23,000.00	23,000.00
DEPT REQUESTED NOTES: 10,500 FROM THE CITY BUDGET										
BUDGET OFFICER NOTES: ACCRUAL PAYOUT CALCULATED BY THE AUDITOR'S OFFICE										
COUNTY = \$12,500										
CITY = \$10,500										
TOTAL 'A' SALARIES										
	1,774,450.00	1,710,157.35	2,020,400.00	1,913,540.01	2,375,100.00	1,932,168.30	81%	3,989,650.00	3,989,650.00	3,989,650.00
0410-0000	RETIREMENT									
	213,000.00	196,125.09	250,000.00	233,859.45	324,400.00	255,823.03	79%	534,750.00	534,750.00	534,750.00
BUDGET OFFICER NOTES: REFLECTS CURRENT PERSI RULE RATE PERCENTAGE										
COUNTY = \$320,100										
CITY = \$227,500										
0411-0000	SOCIAL SECURITY									
	135,800.00	125,955.88	154,600.00	140,746.56	181,700.00	142,807.51	79%	300,550.00	300,550.00	300,550.00
BUDGET OFFICER NOTES: 7.65% EMPLOYER RESPONSIBILITY										
COUNTY = \$186,900										
CITY = \$120,650										
0413-0000	MEDICAL / GROUP INSURANCE									
	456,875.00	458,832.00	511,396.00	511,392.00	556,596.00	510,213.00	92%	924,500.00	924,500.00	924,500.00

WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0008 JUSTICE FUND -21 SHERIFF - COUNTY 90% OF FISCAL YEAR ELAPSED

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----			
	Budget	Actual	Budget	Actual	Budget Amount	As of 08/27/2025	Actual & Pet	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
BUDGET OFFICER NOTES: 2.5% INCREASE FROM FY2025										
COUNTY = \$607,400										
CITY = \$353,400										
0416-0000	WORK COMP INSURANCE									
	50,470.00	50,470.00	64,510.00	64,510.00	73,425.00	73,425.00	100%	113,200.00	113,200.00	113,200.00
BUDGET OFFICER NOTES: REFLECTS CURRENT STATE INSURANCE FUND CLASSIFIED RATE										
COUNTY = \$68,200										
CITY = \$48,150										
TOTAL 'D' BENEFITS										
	856,145.00	831,382.97	980,506.00	950,508.01	1,136,121.00	982,268.54	86%	1,873,000.00	1,873,000.00	1,873,000.00
0440-0000	SUPPLIES									
	10,815.00	15,249.57	15,000.00	15,651.13	15,000.00	13,463.65	90%	17,000.00	17,000.00	17,000.00
DEPT REQUESTED NOTES: REALLOCATE \$2,000 TO DISPATCH OPERATIONS										
BUDGET OFFICER NOTES: \$4,000 FROM THE CITY BUDGET										
CONCUR WITH DEPARTMENT REQUEST										
COUNTY = \$13,000 - NO CHANGE										
CITY = \$4,000 - \$500 INCREASE										
0455-0000	ADMINISTRATION EXPENSE									
	7,000.00	5,950.84	7,000.00	11,383.33	10,200.00	20,667.61	203%	20,000.00	20,000.00	20,000.00
DEPT REQUESTED NOTES: REQUEST INCREASE DUE TO ABANDON VEHICLE COST UNTIL JAN 2026 ADD 4,000.00										
BUDGET OFFICER NOTES: \$5,000 FROM THE CITY BUDGET										
REQUEST INCREASE OF \$4,800 DUE TO HISTORICAL EXPENDITURES										
COUNTY = \$15,000 - INCREASE OF \$4,800										
CITY = \$5,000 - NO CHANGE										
0455-0002	DISPATCH EXPENSE									
								108,000.00	108,000.00	108,000.00

WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0008 JUSTICE FUND
-21 SHERIFF - COUNTY

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----		
	Budget	Actual	Budget	Actual	Budget Amount	As of 08/27/2025	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
DEPT REQUESTED NOTES:									
	*NEW LINE WITH INCREASED COSTS -								
	\$29,000 - SERVERS EQUIPMENT & HARDWARE								
	\$6,000 - EMERGENCY SYSTEMS MAINTENANCE								
	\$16,000 - IT COSTS								
	\$3,000 - OFFICE EQUIPMENT MAINTENANCE								
	\$8,000 - RADIO EXPENSES								
	\$6,000 - MONITORING OF SYSTEMS								
	\$2,000 - SUPPLIES								
	\$38,000 - ILLETS								
	TOTAL: \$108,000								
BUDGET OFFICER NOTES:									
	WE DEFER TO THE BOCC FOR APPROVAL OF THE USE OF RESERVES TO COVER EXPENDITURES								
REQUESTED REALLOCATIONS:									
	\$2,000 - SUPPLIES								
	\$22,000 - COMMUNICATIONS & POSTAGE								
	\$2,000 - EXTRADITION COSTS								
	\$38,000 - ILLETS								
	TOTAL = \$64,000 = DIFFERENCE OF \$44,000								
APPROVED NOTES:									
	07/16/2025 BOCC APPROVED BUDGET AS REQUESTED								
0460-0000	COMMUNICATIONS - RADIO								
	5,000.00	12,205.23	8,000.00	12,029.98	11,000.00	5,930.33	13,000.00	13,000.00	13,000.00
DEPT REQUESTED NOTES:									
	\$2,000 FROM THE CITY BUDGET								
BUDGET OFFICER NOTES:									
	REQUEST NO CHANGE FROM FY2025 DUE TO HISTORICAL TRENDS								
	COUNTY = \$11,000 - NO CHANGE								
	CITY = \$2,000 - INCREASE OF \$500								
APPROVED NOTES:									
	07/16/2025 BOCC APPROVED BUDGET OFFICER RECOMMENDATION								
0468-0000	MISC FEES & EXPENSES								
	12,000.00	11,256.00	8,000.00	13,814.00	8,000.00	6,290.75	8,000.00	8,000.00	8,000.00
DEPT REQUESTED NOTES:									
	NO CHANGE								
BUDGET OFFICER NOTES:									
	CONCUR WITH DEPARTMENT REQUEST								
0469-0000	K-9 EXPENSE								
	1,030.00	702.20	1,000.00	1,002.29	1,000.00	1,664.99	3,000.00	3,000.00	3,000.00

90% OF FISCAL YEAR ELAPSED

WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10
 EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0008 JUSTICE FUND -21 SHERIFF - COUNTY 90% OF FISCAL YEAR ELAPSED

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----		
	Budget	Actual	Budget	Actual	Budget Amount	Actual & Pct As of 08/27/2025	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
DEPT REQUESTED NOTES: INCREASE \$1,000 TO ADD ONE ADDITIONAL K-9 (KUNZLER)									
BUDGET OFFICER NOTES: \$1,000 FROM THE CITY BUDGET CONCUR WITH DEPARTMENT REQUEST COUNTY = \$2,000 - INCREASE OF \$1,000 CITY = \$1,000 - NO INCREASE									
APPROVED NOTES: 07/16/2025 BOCC APPROVED BUDGET OFFICER RECOMMENDATION									
0469-0001	K-9 CERT & MEMBERSHIPS								
	250.00	140.00	250.00		250.00	140.00	550.00	550.00	550.00
DEPT REQUESTED NOTES: \$300 FROM THE CITY BUDGET CONCUR WITH DEPARTMENT REQUEST COUNTY = \$250 - NO CHANGE CITY = \$300 - NO CHANGE									
APPROVED NOTES: 07/16/2025 BOCC APPROVED BUDGET OFFICER RECOMMENDATION									
0469-0002	K-9 FOOD & VET								
	1,300.00	1,191.42	1,300.00	727.54	1,300.00	267.49	3,100.00	3,100.00	3,100.00
DEPT REQUESTED NOTES: \$1,800 FROM THE CITY BUDGET CONCUR WITH DEPARTMENT REQUEST COUNTY = \$1,300 - NO CHANGE CITY = \$1,800 - NO CHANGE									
APPROVED NOTES: 07/16/2025 BOCC APPROVED BUDGET OFFICER RECOMMENDATION									
0470-0000	AUTO EXPENSE								
	42,000.00	66,294.09	47,000.00	56,113.50	65,000.00	50,356.40	197,000.00	197,000.00	197,000.00
DEPT REQUESTED NOTES: REQUEST TO PURCHASE NEW EQUIPMENT FOR 6 - NEW VEHICLES. THIS ALSO INCLUDES REGULAR VEHICLE MAINTENANCE & REPAIRS AND ACCIDENT DEDUCTABLE INSURANCE COSTS INCREASE IN REVENUE RECEIVED FROM SCHOOL DISTRICT SRO APPROVED BOND.									
BUDGET OFFICER NOTES: \$30,000 FROM THE CITY BUDGET CONCUR WITH DEPARTMENT REQUEST COUNTY = \$167,000 - INCREASE OF \$102,000 CITY = \$30,000 - NO CHANGE									
APPROVED NOTES: 07/16/2025 BOCC APPROVED BUDGET OFFICER RECOMMENDATION									

WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10 EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0008 JUSTICE FUND -21 SHERIFF - COUNTY 90% OF FISCAL YEAR ELAPSED

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----		
	Budget	Actual	Budget	Actual	Budget Amount	Actual & Pct As of 08/27/2025	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0470-0001 AUTO PURCHASE									
206,000.00	239,165.72	266,000.00	257,635.69	266,000.00	256,114.71	96%	325,000.00	325,000.00	325,000.00
DEPT REQUESTED NOTES: INCREASE OF \$46,000 FOR PURCHASE OF 4 NEW VEHICLES / ADD PURCHASE 2 VEHICLES FOR THE SRO PROGRAM WITH ADDITIONAL FUNDING FROM SCHOOL DISTRICT									
BUDGET OFFICER NOTES: \$65,000 FROM THE CITY BUDGET WE DEFER TO THE BOCC FOR APPROVAL OF THE USE OF RESERVES TO COVER EXPENDITURES COUNTY = \$312,000 - INCREASE OF \$46,000 CITY = \$65,000 - INCREASE OF \$16,150 1 - CITY VEHICLE - (\$75,000 REVENUE FROM COB) 2 - SRO VEHICLES - (\$100,000 REVENUE FROM SRO BOND) 3 - COUNTY VEHICLES - (\$150,000 EST TOTAL COST) 07/16/2025 BOCC APPROVED BUDGET AS REQUESTED									
APPROVED NOTES:									
0470-0002 AUTO - FUEL									
120,000.00	70,550.73	110,000.00	72,865.10	85,000.00	56,627.10	67%	125,000.00	125,000.00	125,000.00
DEPT REQUESTED NOTES: RECOMMEND DECREASE OF 10,000 DUE TO HISTORICAL TRENDS									
BUDGET OFFICER NOTES: \$50,000 FROM THE CITY BUDGET CONCUR WITH DEPARTMENT REQUEST COUNTY = \$75,000 - INCLUDES DECREASE OF \$10,000 CITY - \$50,000 - INCLUDES DECREASE OF \$10,000 07/16/2025 BOCC APPROVED BUDGET OFFICER RECOMMENDATION									
APPROVED NOTES:									
0471-0001 BOAT FUEL									
1,545.00	950.97	1,500.00	1,090.53	1,500.00	1,045.96	70%	3,600.00	3,600.00	3,600.00
DEPT REQUESTED NOTES: CHANGE IN THE PATROL PROGRAM THAT WILL INCREASE WATERWAYS FUEL USAGE DUE TO ADDITIONAL COUNTY EQUIPMENT PURCHASED IN FY2025 THIS IS AN ADDITIONAL \$1,600									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
APPROVED NOTES: 07/16/2025 BOCC APPROVED BUDGET OFFICER RECOMMENDATION									
0471-0002 BOAT REPAIR									
3,300.00	3,052.66	3,300.00	6,724.17	4,500.00	5,535.39	123%	5,000.00	5,000.00	5,000.00
DEPT REQUESTED NOTES: *INCREASE 500.00 FOR INFLATION									

WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10 EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0008 JUSTICE FUND -21 SHERIFF- COUNTY **90% OF FISCAL YEAR ELAPSED**

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----		
	Budget	Actual	Budget	Actual	Budget Amount	Actual & Pct As of 08/27/2025	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
0473-0000	SWAT OPERATIONS								
	4,550.00	4,533.96	4,550.00	4,385.14	4,550.00	2,929.97	8,000.00	8,000.00	8,000.00
DEPT REQUESTED NOTES: *INCREASE 450.00 FOR ANTICIPATED EXPENDITURES. THIS ALSO MATCHES HISTORICAL TRENDS.									
BUDGET OFFICER NOTES: \$3,000 FROM THE CITY BUDGET CONCUR WITH DEPARTMENT REQUEST COUNTY = \$5,000 - INCREASE OF \$500 CITY = \$3,000 - NO CHANGE									
APPROVED NOTES: 07/16/2025 BOCC APPROVED BUDGET OFFICER RECOMMENDATION									
0480-0000	EQUIPMENT PURCHASE								
	57,595.00	31,378.22	57,595.00	36,982.32	73,000.00	130,095.54	221,000.00	221,000.00	221,000.00
DEPT REQUESTED NOTES: * THIS IS A REDUCTION 14,700 FROM FY25 INCLUDES 36,000 FOR EQUIPMENT PURCHASE BODY CAMERAS AT \$21,300 ANNUALLY (ADDITIONAL NEW CAMERAS RESERVES) ADD 18,700 FOR PARK AND REC OHV EQUIPMENT OHV MONEY TO BE RECEIVED BY THE COUNTY = \$37,693.54									
THIS INCLUDES ANTICIPATED 80,000 IN REVENUE FOR GRANTS (DRONES)									
THIS INCLUDES ANTICIPATED \$50,000 IN OPIOID FUND EXPENSES									
BUDGET OFFICER NOTES: \$15,000 FROM THE CITY BUDGET WE DEFER TO THE BOCC FOR APPROVAL OF THE USE OF RESERVES TO COVER EXPENDITURES COUNTY = \$206,000 CITY = \$15,000									
APPROVED NOTES: 07/16/2025 BOCC APPROVED BUDGET AS REQUESTED									
0480-0001	EQUIPMENT PURCHASE - OFFICE								
	156,180.00		206,180.00		202,500.00	2,162.28	192,750.00	192,750.00	192,750.00
1% 2,162.28									

**WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO**

Fund: 0008 JUSTICE FUND -21 SHERIFF - COUNTY 90% OF FISCAL YEAR ELAPSED

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----		
	Budget	Actual	Budget	Actual	Budget Amount	As of 08/27/2025	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
DEPT REQUESTED NOTES:									
		* NEEDED PURCHASE							
		CAD 2ND PAYMENT 100,000							
		NEW CHAIRS 2,500							
		ID CARD MACHINE 9,000							
		MOBILE DATA TRANSMITTAL UPDATE 60,000							
		\$1,000 FROM THE CITY BUDGET							
		\$20,000 - ADDITIONAL COB CONTRACTED REVENUE							
BUDGET OFFICER NOTES:									
		WE DEFER TO THE BOCC FOR APPROVAL OF THE USE OF RESERVES TO COVER EXPENDITURES							
		COUNTY = \$190,000							
		CITY = \$1,000							
APPROVED NOTES:									
		07/16/2025 BOCC APPROVED AS REQUESTED							
0490-0000 REPAIRS & MAINTENANCE									
	22,870.00	22,260.37	22,870.00	24,994.76	22,870.00	27,017.97	23,870.00	23,870.00	23,870.00
DEPT REQUESTED NOTES:									
		\$1,000 FROM THE CITY BUDGET							
BUDGET OFFICER NOTES:									
		CONCUR WITH DEPARTMENT REQUEST							
		COUNTY = \$22,870 - NO CHANGE							
		CITY = \$1,000 - DECREASE - \$1,000							
APPROVED NOTES:									
		07/16/2025 BOCC APPROVED BUDGET OFFICER RECOMMENDATION							
0525-0001 IT - DSL & INTERNET									
DEPT REQUESTED NOTES:									
		*NEW SHERIFF'S OFFICE COSTS							
		\$14,000 (200 HRS LABOR COSTS),							
		SERVERS \$5,000							
		ETICKET \$6,000 HARDWARE,							
		PEPLINK \$875							
		DESKTOP REPLACEMENT EVERY 4 YEARS AT 5 EACH YEAR \$4,000							
		NEW RMS AND CAD IT SUPPORTS COSTS \$5,000							
BUDGET OFFICER NOTES:									
		NEW BUDGET LINE - WE DEFER TO THE BOCC FOR APPROVAL OF THE USE OF RESERVES TO COVER EXPENDITURES							
APPROVED NOTES:									
		07/16/2025 BOCC APPROVED BUDGET AS REQUESTED							
0528-0000 DUES / MEMBERSHIPS									
	3,000.00	3,109.42	3,500.00	4,597.51	4,500.00	4,341.08	4,500.00	4,500.00	4,500.00
DEPT REQUESTED NOTES:									
		NO CHANGE							

WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10 EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0008 JUSTICE FUND -21 SHERIFF - COUNTY 90% OF FISCAL YEAR ELAPSED

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----		
	Budget	Actual	Budget	Actual	Budget Amount	As of 08/27/2025	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
0531-0000 RISK MANAGEMENT							47,120.00	47,120.00	47,120.00
DEPT REQUESTED NOTES: THIS IS FROM THE CITY BUDGET									
BUDGET OFFICER NOTES: MOVED FROM CITY - RECOMMEND INCREASE OF \$2,540.77 FROM FY2025 BUDGET AMOUNT, BASED ON ICRMP RENEWAL QUOTE RECEIVED - 5.7% INCREASE.									
APPROVED NOTES: 07/16/2025 BOCC APPROVED BUDGET OFFICER RECOMMENDATION									
0536-0000 REFUND EXPENSES									
				37.80					
0542-0000 COMMUNICATIONS & POSTAGE									
	50,025.00	40,542.99	56,025.00	49,038.17	50,000.00	54,356.33	40,200.00	40,200.00	40,200.00
DEPT REQUESTED NOTES: *MOVE ILLETS TO DISPATCH OPERATIONS 38,000 // ADD DATA COSTS TO PATROL VEHICLES // COMMUNICATION, ENVELOPES, STAMPS, LETTERHEAD, SHIPPING EVIDENCE									
VEHICLE COMMUNICATIONS 16,200									
CELL PHONES 6,500									
POSTAGE, ECT 5,300									
BUDGET OFFICER NOTES: \$12,200 FROM THE CITY BUDGET CONCUR WITH DEPARTMENT REQUEST COUNTY - \$28,000 - INCLUDES REALLOCATION OF \$22,000 CITY = \$12,200 - NO CHANGE									
APPROVED NOTES: 07/16/2025 BOCC APPROVED BUDGET OFFICER RECOMMENDATION									
0554-0000 UNIFORMS									
	8,000.00	9,974.17	9,000.00	9,894.50	10,500.00	11,991.24	20,000.00	20,000.00	20,000.00
DEPT REQUESTED NOTES: INCREASE \$1,500 FOR THE NUMBER OF RESERVE / PART TIME DEPUTIES AND HISTORICAL TRENDS									
BUDGET OFFICER NOTES: \$8,000 FROM THE CITY BUDGET CONCUR WITH DEPARTMENT REQUEST COUNTY = \$12,000 - INCREASE OF \$1,500 CITY = \$8,000 - INCREASE OF \$800									
APPROVED NOTES: 07/16/2025 BOCC APPROVED BUDGET OFFICER RECOMMENDATION									

WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0008 JUSTICE FUND
-21 SHERIFF - COUNTY

90% OF FISCAL YEAR ELAPSED

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----		
	Budget	Actual	Budget	Actual	Budget Amount	As of 08/27/2025	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0554-0001	UNIFORMS - PROTECTIVE CLOTHING								
	6,000.00	6,000.00	6,000.00	6,000.00	8,500.00	9,270.00	15,500.00	15,500.00	15,500.00
DEPT REQUESTED NOTES: *INCREASE 500.00 FOR INFLATION									
BUDGET OFFICER NOTES: \$6,500 FROM THE CITY BUDGET CONCUR WITH DEPARTMENT REQUEST COUNTY = \$9,000 - INCREASE OF \$500 CITY = \$6,500 - NO CHANGE									
APPROVED NOTES: 07/16/2025 BOCC APPROVED BUDGET OFFICER RECOMMENDATION									
0560-0000	TRAVEL - EDUCATION - TRAINING								
	24,000.00	27,539.44	26,000.00	36,017.48	28,000.00	22,619.99	41,500.00	41,500.00	41,500.00
DEPT REQUESTED NOTES: NO CHANGE \$13,500 FROM THE CITY BUDGET									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT COUNTY = \$28,000 - NO CHANGE CITY = \$13,500 - NO CHANGE									
APPROVED NOTES: 07/16/2025 BOCC APPROVED BUDGET OFFICER RECOMMENDATION									
0560-0001	FIREARMS TRAINING								
	12,030.00	14,416.49	14,050.00	9,509.78	14,050.00	12,780.60	28,500.00	28,500.00	28,500.00
DEPT REQUESTED NOTES: REQUEST AN INCREASE DUE TO RISING COSTS \$1,950									
BUDGET OFFICER NOTES: \$12,500 FROM THE CITY BUDGET CONCUR WITH DEPARTMENT REQUEST COUNTY = \$16,000 - INCREASE OF \$1,950 CITY = \$12,500 - NO CHANGE									
APPROVED NOTES: 07/16/2025 BOCC APPROVED BUDGET OFFICER RECOMMENDATION									
0587-0000	EVIDENCE & INVESTIGATION COSTS								
	2,000.00	985.30	2,000.00	1,496.10	10,800.00	9,783.27	12,300.00	12,300.00	12,300.00
DEPT REQUESTED NOTES: NO CHANGE \$1,500 FROM THE CITY BUDGET									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST COUNTY = \$10,800 - NO CHANGE CITY = \$1,500 - NO CHANGE									
APPROVED NOTES: 07/16/2025 BOCC APPROVED BUDGET OFFICER RECOMMENDATION									

WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0008 JUSTICE FUND -21 SHERIFF - COUNTY 90% OF FISCAL YEAR ELAPSED

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----		
	Budget	Actual	Budget	Actual	Budget Amount	Actual & Pct As of 08/27/2025	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0588-0000 MARINE ENFORCEMENT									
4,000.00	4,273.60	4,000.00	8,176.54	5,000.00	4,343.19	87%	5,000.00	5,000.00	5,000.00
DEPT REQUESTED NOTES: NO CHANGE									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
0589-0000 SEARCH & RESCUE									
3,090.00	3,000.00	3,000.00	3,000.00	3,000.00			3,000.00	3,000.00	3,000.00
DEPT REQUESTED NOTES: NO CHANGE									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
0590-0000 COMMUNITY YOUTH PROJECTS									
1,500.00	4,660.74	1,500.00	1,412.70	1,500.00	1,517.18	101%	1,500.00	1,500.00	1,500.00
DEPT REQUESTED NOTES: NO CHANGE TIED TO DIRECT REVENUE									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
0591-0000 SHERIFF YOUTH PLATE FEES									
100.00		100.00		100.00			100.00	100.00	100.00
DEPT REQUESTED NOTES: NO CHANGE TIED TO DIRECT REVENUE									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
0599-0000 EXTRADITION COSTS									
8,000.00	3,821.09	8,000.00	1,683.11	6,000.00	2,116.75	35%	4,000.00	4,000.00	4,000.00
DEPT REQUESTED NOTES: REALLOCATION OF 2,000 TO DISPATCH EXPENSE									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
TOTAL 'B' EXPENSES									
773,180.00	603,243.02	892,720.00	646,225.37	913,620.00	713,429.77	78%	1,532,390.00	1,532,390.00	1,532,390.00
DEPT TOTALS									
3,403,775.00	3,144,783.34	3,893,626.00	3,510,273.39	4,424,841.00	3,627,866.61	82%	7,395,040.00	7,395,040.00	7,395,040.00

Fund 8 Dept 21: Officer _____ Commissioner _____
 Commissioner _____ Commissioner _____

WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0008 JUSTICE FUND -27 M-C CRIMINAL JUSTICE CENTER 90% OF FISCAL YEAR ELAPSED

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----		
	Budget	Actual	Budget	Actual	Budget Amount	Actual & Pct As of 08/27/2025	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0401-0000 SALARIES									
80,700.00	76,428.38	84,300.00	76,369.04	92,500.00	83,027.29	90%	110,400.00	110,400.00	110,400.00
DEPT REQUESTED NOTES: 7% COL INCREASE TO STAY COMPETITIVE WITH MARKET									
BUDGET OFFICER NOTES: 06/16/2025 JOINT BOARDS APPROVED 8% FOR CERTIFIED OFFICERS & 6.5% FOR CLERICAL.									
0401-0002 SALARIES - DEPUTIES									
1,649,000.00	1,411,479.15	1,822,200.00	1,443,677.75	1,985,500.00	1,543,816.20	78%	2,079,300.00	2,079,300.00	2,079,300.00
DEPT REQUESTED NOTES: 7% COL INCREASE TO KEEP COMPETEIVE WITH JOB MARKET									
BUDGET OFFICER NOTES: 06/16/2025 JOINT BOARDS APPROVED 8% FOR CERTIFIED OFFICERS & 6.5% FOR CLERICAL.									
0401-0003 SALARIES - CLERICAL									
76,400.00	77,330.16	81,700.00	84,120.67	88,200.00	76,354.01	87%	93,900.00	93,900.00	93,900.00
DEPT REQUESTED NOTES: 7% COL INCREASE TO KEEP COMPETEIVE WITH JOB MARKET									
BUDGET OFFICER NOTES: 06/16/2025 JOINT BOARDS APPROVED 8% FOR CERTIFIED OFFICERS & 6.5% FOR CLERICAL.									
0401-0007 SALARIES - TECH									
54,700.00	54,621.38	57,100.00	57,075.20	61,400.00	54,280.05	88%	72,800.00	72,800.00	72,800.00
DEPT REQUESTED NOTES: INCREASE TO \$35/HOUR TO BE COMPETITIVE IN JOB MARKET FOR SIMILAR SKILLS AND RETAIN VALUABLE EMPLOYEE									
BUDGET OFFICER NOTES: 6/23/2025 JOINT BOARDS APPROVED ADDITIONAL INCREASE OF \$3.58/HR FOR TECH TO BRING TO \$35/HOUR									
0401-0011 SALARIES - US MARSHALL TRANSP									
15,600.00	16,159.00	20,000.00	7,229.89	15,000.00	9,796.98	65%	10,000.00	10,000.00	10,000.00
DEPT REQUESTED NOTES: REDUCTION OF \$5,000 DUE TO LESS USMS TRANSPORTS									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
APPROVED NOTES: 06/23/2025 BOCC APPROVED AS REQUESTED									
0401-0021 SALARIES - PREMIUM PAY									
52,000.00	44,550.00	57,500.00	47,500.00						
0404-0000 WAGES - EXTRA HELP									
138,000.00	207,823.19	184,300.00	205,781.08	100,000.00	100,313.29	100%	120,000.00	120,000.00	120,000.00
DEPT REQUESTED NOTES: INCREASE \$20,000 TO COVER CALL OUT AND SHIFT COVERAGE									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									

WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0008 JUSTICE FUND
-27 M-C CRIMINAL JUSTICE CENTER

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----		
	Budget	Actual	Budget	Actual	Budget Amount	Actual & Pct As of 08/27/2025	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
APPROVED NOTES: 06/23/2025 BOCC APPROVED AS REQUESTED									
0404-0001	WAGES - NIGHT SHIFT DIFF								
		39,297.36		78,840.00	51,825.01	66%	78,840.00	78,840.00	78,840.00
DEPT REQUESTED NOTES: NO CHANGE REQUEST									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
0404-0002	WAGES - ON CALL PAY								
		34,743.72		54,750.00	43,929.83	80%	54,750.00	54,750.00	54,750.00
DEPT REQUESTED NOTES: NO CHANGE REQUEST									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
0409-0000	ACCRUAL PAYOUT CONTINGENCY								
	7,500.00		15,500.00				15,500.00	15,500.00	15,500.00
DEPT REQUESTED NOTES: PAYOUT CONTINGENCY FOR 1 EMPLOYEE									
BUDGET OFFICER NOTES: ACCRUAL PAYOUT CALCULATED BY THE AUDITOR'S OFFICE									
TOTAL 'A' SALARIES	2,073,900.00	1,888,391.26	2,322,600.00	1,995,794.71	1,963,342.66	79%	2,635,490.00	2,635,490.00	2,635,490.00
0410-0000	RETIREMENT								
	254,200.00	223,398.52	303,100.00	252,848.38	272,343.72	76%	359,400.00	359,400.00	359,400.00
BUDGET OFFICER NOTES: REFLECTS CURRENT PERSI RULE RATE PERCENTAGE									
0411-0000	SOCIAL SECURITY								
	158,700.00	138,230.86	177,700.00	146,743.26	145,101.21	76%	201,650.00	201,650.00	201,650.00
BUDGET OFFICER NOTES: 7.65% EMPLOYER RESPONSIBILITY									
0413-0000	MEDICAL / GROUP INSURANCE								
	551,928.00	551,928.00	608,110.00	608,112.00	568,667.00	92%	636,000.00	636,000.00	636,000.00
BUDGET OFFICER NOTES: 2.5% INCREASE FROM FY2025									
0416-0000	WORK COMP INSURANCE								
	63,800.00	63,800.00	79,415.00	79,415.00	81,925.00	100%	78,150.00	78,150.00	78,150.00
BUDGET OFFICER NOTES: REFLECTS CURRENT STATE INSURANCE FUND CLASSIFIED RATE									
TOTAL 'D' BENEFITS	1,028,628.00	977,357.38	1,168,325.00	1,087,118.64	1,068,036.93	85%	1,275,200.00	1,275,200.00	1,275,200.00

90% OF FISCAL YEAR ELAPSED

B U D G E T W O R K S H E E T (E X P E N S E S)

**WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO**

**Fund: 0008 JUSTICE FUND
-27 M-C CRIMINAL JUSTICE CENTER**

90% OF FISCAL YEAR ELAPSED

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----		
	Budget	Actual	Budget	Actual	Budget Amount	Actual & Pct As of 08/27/2025	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0440-0000 SUPPLIES									
11,960.00	8,861.98	11,000.00	8,739.13	8,800.00	8,609.42	98%	11,000.00	11,000.00	11,000.00
DEPT REQUESTED NOTES: REQUEST \$2,000 INCREASE FOR SHARPS DISPOSAL									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
APPROVED NOTES: 06/23/2025 JOINT BOARD APPROVED BUDGET AS REQUESTED									
0440-0007 SUPPLIES - INMATE									
95,000.00	89,131.54	95,000.00	81,829.61	90,000.00	79,190.32	88%	90,000.00	90,000.00	90,000.00
DEPT REQUESTED NOTES: REQUEST NO CHANGE									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
0464-0000 UTILITIES									
80,640.00	88,632.05	83,000.00	80,099.40	85,000.00	65,809.98	77%	85,000.00	85,000.00	85,000.00
DEPT REQUESTED NOTES: REQUEST NO CHANGE									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
0470-0000 AUTO EXPENSE									
					32.60				
0470-0002 AUTO - FUEL									
8,670.00	7,868.14	8,670.00	7,820.90	8,000.00	5,423.03	68%	8,000.00	8,000.00	8,000.00
DEPT REQUESTED NOTES: REQUEST NO CHANGE									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
0489-0000 MAINTENANCE AGREEMENTS									
				1,200.00	1,752.43	146%	1,200.00	1,200.00	1,200.00
DEPT REQUESTED NOTES: NO CHANGE									
BUDGET OFFICER NOTES: ONCUR WITH DEPARTMENT REQUEST									
0528-0000 DUES / MEMBERSHIPS									
2,000.00	1,910.00	2,000.00	60.00	2,000.00	60.00	3%	2,000.00	2,000.00	2,000.00
DEPT REQUESTED NOTES: NO CHANGE									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
0531-0000 RISK MANAGEMENT									
55,600.00	55,600.00	63,400.00	63,400.00	82,610.00	63,400.00	77%	87,850.00	87,850.00	87,850.00
BUDGET OFFICER NOTES: ICRMP LIABILITY INS ANTICIPATED INCREASE = 5.7% OR \$5,223									
FY2026 BUDGET AMOUNT = \$87,833									
APPROVED NOTES: 07/16/2025 JOINT BOARDS APPROVED BUDGET OFFICER RECOMMENDATION									

**WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO**

**Fund: 0008 JUSTICE FUND
-27 M-C CRIMINAL JUSTICE CENTER**

90% OF FISCAL YEAR ELAPSED

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----		
	Budget	Actual	Budget	Actual	Budget Amount	Actual & Pct As of 08/27/2025	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0538-0000	EMPLOYEE HIRING COSTS								
	5,000.00	5,941.70	5,000.00	4,583.10	5,000.00	52%	4,000.00	4,000.00	4,000.00
	DEPT REQUESTED NOTES: REDUCTION OF \$1,000 DUE TO LESS HIRING OF NEW EMPLOYEES								
	BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST								
	APPROVED NOTES: 07/16/2025 JOINT BOARDS APPROVED BUDGET AS REQUESTED								
0542-0000	COMMUNICATIONS & POSTAGE								
	6,400.00	5,430.55	5,200.00	3,320.31	5,000.00	71%	4,500.00	4,500.00	4,500.00
	DEPT REQUESTED NOTES: REDUCTION \$500 DUE TO SPENDING TREND								
	BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST								
	APPROVED NOTES: 07/16/2025 JOINT BOARDS APPROVED BUDGET AS REQUESTED								
0554-0000	UNIFORMS								
	10,000.00	11,496.95	10,000.00	11,282.44	11,000.00	94%	11,000.00	11,000.00	11,000.00
	DEPT REQUESTED NOTES: NO CHANGE								
	BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST								
0560-0000	TRAVEL - EDUCATION - TRAINING								
	20,500.00	18,066.55	20,500.00	21,982.24	21,500.00	99%	21,500.00	21,500.00	21,500.00
	DEPT REQUESTED NOTES: NO CHANGE								
	BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST								
0592-0000	TRUSTEE PAYMENTS								
	7,500.00	6,002.50	7,500.00	5,912.50	6,500.00	73%	6,500.00	6,500.00	6,500.00
	DEPT REQUESTED NOTES: NO CHANGE								
	BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST								
0593-0000	AMMO / GUNS								
	14,000.00	13,928.54	16,000.00	17,384.38	16,000.00	102%	16,000.00	16,000.00	16,000.00
	DEPT REQUESTED NOTES: NO CHANGE								
	BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST								
0594-0000	MEDICAL								
	113,000.00	76,147.74	150,000.00	98,001.81	100,000.00	48%	95,000.00	95,000.00	95,000.00
	DEPT REQUESTED NOTES: REDUCTION \$5,000 DUE TO CURRENT BUDGETARY TREND								
	BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST								
	APPROVED NOTES: 07/16/2025 JOINT BOARDS APPROVED BUDGET AS REQUESTED								

WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0008 JUSTICE FUND
-27 M-C CRIMINAL JUSTICE CENTER

90% OF FISCAL YEAR ELAPSED

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----			
	Budget	Actual	Budget	Actual	Budget Amount	As of 08/27/2025	Actual & Pct	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0596-0000	INMATE EDUCATION PROGRAM									
	DEPT REQUESTED NOTES: GED PROGRAM THROUGH CSI TO PAY FOR INSTRUCTOR TWICE A WEEK									
	BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
0597-0000	PREA COMPLIANCE									
	3,500.00	3,288.00	2,500.00	1,120.00	2,000.00	684.63	34%	2,000.00	2,000.00	2,000.00
	DEPT REQUESTED NOTES: NO CHANGE									
	BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
0650-0000	CONTRACT SERVICES									
	711,650.00	670,237.87	791,735.00	667,657.33	841,400.00	650,680.11	77%	853,500.00	853,500.00	853,500.00
	DEPT REQUESTED NOTES: SUMMIT FOOD SERVICE 5% INCREASE \$398,361 OUT OF COUNTY HOUSING \$54,750 (NO CHANGE) SAWTOOTH MEDICAL \$346,688 (NO CHANGE) DENTAL 4% INCREASE BY CONTRACT \$53,522 TOTAL INCREASE= \$12,100									
	BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
	APPROVED NOTES: 07/16/2025 JOINT BOARDS APPROVED BUDGET AS REQUESTED									
TOTAL 'B' EXPENSES	1,145,420.00	1,062,544.11	1,271,505.00	1,073,193.15	1,286,010.00	982,004.49	76%	1,305,050.00	1,305,050.00	1,305,050.00
0817-0000	CAPITAL - JANITORIAL SUPPLIES									
	40,000.00	47,070.80	40,000.00	37,628.82	40,000.00	27,390.19	68%	40,000.00	40,000.00	40,000.00
	DEPT REQUESTED NOTES: NO CHANGE									
	BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
0823-0000	CAPITAL - RADIO EXPENSE									
	7,600.00	2,349.35	6,000.00	1,686.70	3,500.00	1,803.15	52%	2,500.00	2,500.00	2,500.00
	DEPT REQUESTED NOTES: REDUCTION OF \$1,000 DUE TO SPENDING TREND									
	BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
	APPROVED NOTES: 07/16/2025 JOINT BOARDS APPROVED BUDGET AS REQUESTED									
0824-0000	CAPITAL - AUTO EXPENSE									
	5,000.00	3,665.33	5,000.00	3,003.33	4,000.00	3,821.52	96%	40,000.00	40,000.00	40,000.00
	DEPT REQUESTED NOTES: 06/12/2024 INCREASE TOTAL OF \$36,000 TO ADD SET OF TIRES \$1000 ADD \$35,000 FOR TRANSPORT VAN HOLD-OVER (2 YEAR PROJECT FINISH IN 26-27FY)									

**WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO**

**Fund: 0008 JUSTICE FUND
-27 M-C CRIMINAL JUSTICE CENTER**

90% OF FISCAL YEAR ELAPSED

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----		
	Budget	Actual	Budget	Actual	Budget Amount	As of 08/27/2025 Actual & Pct	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
APPROVED NOTES: 06/12/2025 FY2026 YEAR 1 OF 2 FOR TRANSPORT VAN AT \$35,000 EACH YEAR									
07/16/2025 JOINT BOARDS APPROVED BUDGET AS REQUESTED									
0845-0000	CAPITAL - SECURITY SYSTEM								
	20,500.00	9,925.74	364,500.00	317,920.54	75,000.00	28,259.42	38%	41,000.00	41,000.00
DEPT REQUESTED NOTES: REDUCTION FROM PRIOR YEAR OF \$34,000									
M2 AUTOMATION SERVICE CONTRACT \$8,931,									
BODY SCANNER SERVICE CONTRACT \$18,000,									
M2 CAMERA UPGRADE PROJECT (YEAR 2) \$13,133, (2 CAMERAS REPLACED)									
TOTAL OF \$40,064									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
APPROVED NOTES: 7/16/2025 JOINT BOARDS APPROVED BUDGET AS REQUESTED									
0849-0000	CAPITAL - REPAIRS								
	115,000.00	221,920.04	100,000.00	78,237.05	125,000.00	65,037.88	52%	204,000.00	204,000.00

WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10
 EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0008 JUSTICE FUND
 -51 SHERIFF - CITY

90% OF FISCAL YEAR ELAPSED

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----		
	Budget	Actual	Budget	Actual	Budget Amount	Actual & Pct As of 08/27/2025	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0401-0002 SALARIES - DEPUTIES	1,091,550.00	949,187.79	1,163,500.00	1,078,485.13	1,290,900.00	1,059,404.14	82%		
0401-0021 SALARIES - PREMIUM PAY	29,250.00	27,000.00	29,250.00	27,750.00					
0404-0000 WAGES - EXTRA HELP	78,400.00	112,875.87	70,000.00	64,610.78	77,000.00	71,442.46	93%		
0409-0000 ACCRUAL PAYOUT CONTINGENCY	10,500.00	5,857.50	10,500.00	15,729.07	10,500.00				
TOTAL 'A' SALARIES	1,209,700.00	1,094,921.16	1,273,250.00	1,186,574.98	1,378,400.00	1,130,846.60	82%		
0410-0000 RETIREMENT	148,400.00	135,073.32	167,600.00	156,908.41	200,100.00	159,786.22	80%		
0411-0000 SOCIAL SECURITY	92,600.00	80,494.31	97,500.00	85,619.00	105,500.00	83,789.81	79%		
0413-0000 MEDICAL / GROUP INSURANCE	323,275.00	325,248.00	337,896.00	337,896.00	344,546.00	315,832.00	92%		
0416-0000 WORK COMP INSURANCE	36,555.00	36,555.00	42,780.00	42,780.00	44,525.00	44,525.00	100%		
TOTAL 'D' BENEFITS	600,830.00	577,370.63	645,776.00	623,203.41	694,671.00	603,933.03	87%		
0440-0000 SUPPLIES	3,000.00	5,397.40	3,500.00	3,472.24	3,500.00	4,194.43	120%		
0455-0000 ADMINISTRATION EXPENSE	1,500.00	128.66	20,000.00	690.05	5,000.00	877.50	18%		
0460-0000 COMMUNICATIONS - RADIO	1,500.00	6,675.42	1,500.00	1,674.76	1,500.00	2,137.79	143%		
0469-0000 K-9 EXPENSE	1,000.00	315.48	1,000.00	436.76	1,000.00	701.88	70%		
0469-0001 K-9 CERT & MEMBERSHIPS	300.00	280.00	300.00	300.00	300.00	140.00	47%		

WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0008 JUSTICE FUND
-51 SHERIFF - CITY

90% OF FISCAL YEAR ELAPSED

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----		
	Budget	Actual	Budget	Actual	Budget Amount	Actual & Pct As of 08/27/2025	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0560-0001 FIREARMS TRAINING	12,000.00	12,975.36	12,500.00	15,390.80	12,500.00	11,682.23 93%			
0586-0000 FORENSIC TESTING	1,000.00		1,000.00		1,000.00				
0587-0000 EVIDENCE & INVESTIGATION COSTS	1,500.00	1,290.32	1,500.00	703.38	1,500.00	1,611.93 107%			
TOTAL 'B' EXPENSES	209,670.00	263,355.94	333,250.00	320,903.04	271,925.00	315,565.18 116%			

DEPT TOTALS	2,020,200.00	1,935,647.73	2,252,276.00	2,130,681.43	2,344,996.00	2,050,344.81 87%			
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Fund 8 Dept 51: Officer _____ Commissioner _____
Commissioner _____ Commissioner _____

FUND TOTALS	12,289,405.00	11,521,273.95	13,795,579.00	12,434,819.36	14,689,453.00	12,083,817.66 82%	15,690,677.00	15,639,677.00	15,639,677.00
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**WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO**

Fund: 0009 K-9 EXPENSE
-00 K-9 EXPENSE

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----		
	Budget	Actual	Budget	Actual	Budget Amount	Actual & Pct As of 08/27/2025	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0469-0000 K-9 EXPENSE									
	4,000.00		4,135.00 C	4,132.59	4,000.00	3,455.00 86%	4,000.00	4,000.00	4,000.00
DEPT REQUESTED NOTES: NO CHANGE REQUESTED									
BUDGET OFFICER NOTES: CONCUR WITH DEPT REQUEST									
TOTAL 'B' EXPENSES	4,000.00		4,135.00	4,132.59	4,000.00	3,455.00 86%	4,000.00	4,000.00	4,000.00

DEPT TOTALS									
	4,000.00		4,135.00	4,132.59	4,000.00	3,455.00 86%	4,000.00	4,000.00	4,000.00
Fund 9 Dept 0:	Officer				Commissioner				
	Commissioner				Commissioner				

FUND TOTALS									
	4,000.00		4,135.00	4,132.59	4,000.00	3,455.00 86%	4,000.00	4,000.00	4,000.00

WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10
 EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0012 M-C MISDEMEANOR PROBATION
 -00 M-C MISDEMEANOR PROBATION

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----			
	Budget	Actual	Budget	Actual	Budget Amount	As of 08/27/2025	Actual & Pct	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0401-0001 SALARIES - OFFICERS										
62,800.00	64,720.38	72,220.00	72,384.00	81,100.00	71,708.20	88%	87,600.00	87,600.00	87,600.00	87,600.00
DEPT REQUESTED NOTES: I AM RESPECTFULLY REQUESTING A TOTAL OF AN 8% SALARY INCREASE FOR OUR STAFF 4% AS A COST-OF-LIVING ADJUSTMENT (COLA) AND AN ADDITIONAL 4% EQUITY ADJUSTMENT TO CORRECT LAST YEAR'S DISPARITY. IN THE PREVIOUS FISCAL YEAR, ALL COUNTY LAW ENFORCEMENT PERSONNEL RECEIVED A 16% SALARY INCREASE, WHILE THE PROBATION DEPARTMENT RECEIVED ONLY 12%. THIS DISCREPANCY CREATED AN IMBALANCE AMONG PUBLIC SAFETY PROFESSIONALS WHO WORK COLLABORATIVELY TO MAINTAIN COMMUNITY SAFETY, REDUCE RECIDIVISM, AND SUPPORT REHABILITATION. AS SWORN OFFICERS, PROBATION STAFF PERFORM CRITICAL DUTIES THAT OFTEN MIRROR THOSE OF OTHER LAW ENFORCEMENT AGENCIES, INCLUDING FIELD OPERATIONS, HIGH-RISK OFFENDER SUPERVISION, AND COURT-MANDATED INTERVENTIONS.										
BUDGET OFFICER NOTES: 06/02/2025 - BOCC APPROVED COST OF LIVING INCREASE OF 4%										
APPROVED NOTES: 06/23/2025 JOINT BOARDS APPROVED 8% COL FOR CERTIFIED OFFICERS & 6.5% COL FOR CLERICAL										
0401-0002 SALARIES - DEPUTIES										
293,700.00	284,201.77	337,755.00	331,602.44	418,900.00	365,644.09	87%	449,650.00	449,650.00	449,650.00	449,650.00
DEPT REQUESTED NOTES: I AM RESPECTFULLY REQUESTING A TOTAL OF AN 8% SALARY INCREASE FOR OUR STAFF 4% AS A COST-OF-LIVING ADJUSTMENT (COLA) AND AN ADDITIONAL 4% EQUITY ADJUSTMENT TO CORRECT LAST YEAR'S DISPARITY. IN THE PREVIOUS FISCAL YEAR, ALL COUNTY LAW ENFORCEMENT PERSONNEL RECEIVED A 16% SALARY INCREASE, WHILE THE PROBATION DEPARTMENT RECEIVED ONLY 12%. THIS DISCREPANCY CREATED AN IMBALANCE AMONG PUBLIC SAFETY PROFESSIONALS WHO WORK COLLABORATIVELY TO MAINTAIN COMMUNITY SAFETY, REDUCE RECIDIVISM, AND SUPPORT REHABILITATION. AS SWORN OFFICERS, PROBATION STAFF PERFORM CRITICAL DUTIES THAT OFTEN MIRROR THOSE OF OTHER LAW ENFORCEMENT AGENCIES, INCLUDING FIELD OPERATIONS, HIGH-RISK OFFENDER SUPERVISION, AND COURT-MANDATED INTERVENTIONS.										
BUDGET OFFICER NOTES: 06/02/2025 - BOCC APPROVED COST OF LIVING INCREASE OF 4%										
APPROVED NOTES: 06/23/2025 JOINT BOARDS APPROVED 8% COL FOR CERTIFIED OFFICERS & 6.5% COL FOR CLERICAL										
0401-0003 SALARIES - CLERICAL										
110,800.00	111,705.97	116,340.00	120,419.13	129,400.00	114,448.08	88%	137,800.00	137,800.00	137,800.00	137,800.00
DEPT REQUESTED NOTES: I AM REQUESTING A COST OF LIVING INCREASE OF 4%.										
BUDGET OFFICER NOTES: 06/02/2025 - BOCC APPROVED COST OF LIVING INCREASE OF 4%.										
APPROVED NOTES: 06/23/2025 JOINT BOARDS APPROVED 8% COL FOR CERTIFIED OFFICERS & 6.5% COL FOR CLERICAL										

WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10
 EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0012 M-C MISDEMEANOR PROBATION
 -00 M-C MISDEMEANOR PROBATION

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----			
	Budget	Actual	Budget	Actual	Budget Amount	As of 08/27/2025	Actual & Pct	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0439-0000	SCRAM MONITORING COSTS									
65,000.00	45,617.66	60,000.00	68,271.02	53,000.00	54,578.82	103%	58,000.00	58,000.00	58,000.00	58,000.00
DEPT REQUESTED NOTES: WITH THE INCREASE IN PRE-TRIAL SUPERVISION AS WELL AS SUPERVISED PROBATION WE HAVE SEEN AN INCREASE IN ELECTRONIC MONITORING. I AM REQUESTING AN INCREASE OF \$5000.00 TO COVER THOSE COSTS. BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST APPROVED NOTES: 06/23/2025 JOINT BOARDS APPROVED BUDGET AS REQUESTED										
0440-0000	SUPPLIES									
14,500.00	8,424.35	13,000.00	9,047.86	10,000.00	5,900.20	59%	10,000.00	10,000.00	10,000.00	10,000.00
DEPT REQUESTED NOTES: I AM NOT REQUESTING AN INCREASE TO THIS LINE ITEM. BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
0440-0010	SUPPLIES - TESTING MONITORING									
225,600.00 C	294,443.97	151,100.00 C	188,196.37	160,000.00	137,722.44	86%	160,000.00	160,000.00	160,000.00	160,000.00
DEPT REQUESTED NOTES: I AM NOT REQUESTING AN INCREASE TO THIS LINE ITEM. BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
0464-0000	UTILITIES									
7,500.00	8,024.98	9,000.00	7,657.93	8,500.00	6,171.53	73%	8,500.00	8,500.00	8,500.00	8,500.00
DEPT REQUESTED NOTES: I AM NOT REQUESTING AN INCREASE TO THIS LINE ITEM. BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
0470-0000	AUTO EXPENSE									
2,100.00	634.88	1,500.00	499.43	1,500.00	2,449.57	163%	2,000.00	2,000.00	2,000.00	2,000.00
DEPT REQUESTED NOTES: I AM REQUESTING AN INCREASE OF \$500.00 TO PAY FOR THE REPLACEMENT OF 2 CAR BATTERIES. BUDGET OFFICER NOTES: CONCUR WITH THE DEPARTMENT REQUEST APPROVED NOTES: 06/23/2025 JOINT BOARDS APPROVED BUDGET AS REQUESTED										
0470-0001	AUTO PURCHASE									
		7,000.00	32.00	7,000.00	7,000.00	100%	7,000.00	7,000.00	7,000.00	7,000.00
DEPT REQUESTED NOTES: I AM NOT REQUESTING AN INCREASE TO THIS LINE ITEM.										

90% OF FISCAL YEAR ELAPSED

WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10 EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0012 M-C MISDEMEANOR PROBATION
 -00 M-C MISDEMEANOR PROBATION

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----		
	Budget	Actual	Budget	Actual	Budget Amount	Actual & Pct As of 08/27/2025	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST.									
3RD YEAR OF \$7,000.00 RESERVED FOR A FUTURE VEHICLE PURCHASE.									
\$7,000 USED IN FY2025 FOR PURCHASE OF CCSO 2017 DODGE CHARGER AVAILABLE CASH									
FY2026 = \$14,000 (FY2024 & FY2026)									
APPROVED NOTES: 06/23/2025 JOINT BOARDS APPROVED BUDGET AS REQUESTED									
0470-0002	AUTO - FUEL								
	1,440.00	320.17	1,000.00	632.38	1,000.00	329.51	33%	1,000.00	1,000.00
DEPT REQUESTED NOTES: I AM NOT REQUESTING AN INCREASE TO THIS LINE ITEM.									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
0480-0001	EQUIPMENT PURCHASE - OFFICE								
						2,330.82			
0489-0000	MAINTENANCE AGREEMENTS								
		1,310.75		1,969.06	2,000.00	2,168.55	108%	2,000.00	2,000.00
DEPT REQUESTED NOTES: I AM NOT REQUESTING AN INCREASE TO THIS LINE ITEM.									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
0490-0000	REPAIRS & MAINTENANCE								
	16,000.00	3,470.16	10,000.00	7,598.57	10,000.00	18,544.90	185%	10,000.00	10,000.00
DEPT REQUESTED NOTES: I AM NOT REQUESTING AN INCREASE TO THIS LINE ITEM.									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
0500-0000	RENT / LEASE								
	21,500.00	22,446.33	22,200.00	23,035.01	23,250.00	20,605.35	89%	23,250.00	23,250.00
DEPT REQUESTED NOTES: I AM NOT REQUESTING AN INCREASE TO THIS LINE ITEM.									
BUDGET OFFICER NOTES: BUDGET REFLECTS 1.5% INCREASE EACH FISCAL YEAR PER CONTRACTUAL RENTAL AGREEMENT. FY2026 MONTHLY TOTAL = \$1,868.73 - ANNUAL RENT TOTAL = \$22,424.76. RECOMMEND NO CHANGE DUE TO ANTICIPATED FUTURE BUILDING REPAIRS.									
6/3/2025 JOINT BOARD APPROVED THE REDUCTION IN 1/2 THE MONTHLY RENT PAYMENT FOR THE PURCHASE OF A NEW AIR CONDITIONER UNIT TOTAL = \$12,500.									
MONTHLY RENT FROM 10/1/2025 THROUGH 08/01/2026 (11 MONTHS) WOULD TOTAL OF \$934.37 FOR 10 MONTHS AND \$394.65 FOR 1 MONTH - TOTAL = \$9,738.35 - REMAINDER OF EXPENDITURE PAID OUT OF FY2025 - AUDITOR'S OFFICE WILL REALLOCATE MONTHLY RENT INTO TRUST									

90% OF FISCAL YEAR ELAPSED

B U D G E T W O R K S H E E T (E X P E N S E S)

**WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO**

**Fund: 0012 M-C MISDEMEANOR PROBATION
-00 M-C MISDEMEANOR PROBATION**

90% OF FISCAL YEAR ELAPSED

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----			
	Budget	Actual	Budget	Actual	Budget Amount	As of 08/27/2025	Actual & Pct	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
APPROVED NOTES: 06/23/2025 JOINT BOARDS APPROVED BUDGET OFFICER RECOMMENDATION										
0536-0000	REFUND EXPENSES									
	500.00	809.00	650.00	460.00	600.00	525.00	88%	600.00	600.00	600.00
DEPT REQUESTED NOTES: I AM NOT REQUESTING AN INCREASE TO THIS LINE ITEM.										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
0542-0000	COMMUNICATIONS & POSTAGE									
	9,000.00	7,262.22	8,000.00	3,261.25	3,850.00	1,564.32	41%	2,500.00	2,500.00	2,500.00
DEPT REQUESTED NOTES: I AM REQUESTING A DECREASE OF \$1350.00 IN THIS LINE ITEM. OUR DEPARTMENT WENT TO 1 ON CELL PHONE INSTEAD OF EVERYONE HAVING A WORK CELL PHONE.										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
APPROVED NOTES: 06/23/2025 JOINT BOARDS APPROVED BUDGET AS REQUESTED										
0554-0000	UNIFORMS									
	5,000.00	9,144.74	4,000.00	2,175.46	4,000.00	1,701.80	43%	4,000.00	4,000.00	4,000.00
DEPT REQUESTED NOTES: I AM NOT REQUESTING AN INCREASE TO THIS LINE ITEM.										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
0560-0000	TRAVEL - EDUCATION - TRAINING									
	9,500.00	547.96	9,500.00	1,546.72	9,500.00	3,945.32	42%	9,500.00	9,500.00	9,500.00
DEPT REQUESTED NOTES: I AM NOT REQUESTING AN INCREASE TO THIS LINE ITEM. MOST OF OUR TRAINING WILL HAPPEN LATE SUMMER EARLY FALL WHICH SHOULD DEPLEAT MY CURRENT BUDGET. I AM REQUESTING NO INCREASE NOR A DECREASE OF THIS LINE ITEM AS WE ARE ON TRACK TO USE THE FUNDS AVAILABLE.										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
0593-0000	AMMO / GUNS									
		1,654.70		6,902.53	5,000.00	4,870.96	97%	5,500.00	5,500.00	5,500.00
DEPT REQUESTED NOTES: WE WILL NEED TO PURCHASE AN EXTRA CASE OF AMMUNITION NEXT YEAR TO ACCOMMODATE OUR TRAINING. REQUESTING AND INCREASE OF \$500										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
APPROVED NOTES: 06/23/2025 JOINT BOARDS APPROVED BUDGET AS REQUESTED										
TOTAL 'B' EXPENSES										
	389,790.00	414,986.87	309,100.00	333,585.59	311,350.00	281,834.09	91%	316,000.00	316,000.00	316,000.00

B U D G E T W O R K S H E E T (E X P E N S E S)

**WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO**

DEPT TOTALS	1,184,050.00	1,184,011.11	1,195,900.00	1,195,810.86	1,328,670.00	1,168,240.24	88%	1,390,000.00	1,390,000.00	1,390,000.00
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Fund 12 Dept 0: Officer _____ Commissioner

 Commissioner _____ Commissioner

FUND TOTALS	1,184,050.00	1,184,011.11	1,195,900.00	1,195,810.86	1,328,670.00	1,168,240.24	88%	1,390,000.00	1,390,000.00	1,390,000.00
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WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0013 911 COMMUNICATIONS
-00 911 COMMUNICATIONS

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----		
	Budget	Actual	Budget	Actual	Budget Amount	Actual & Pct As of 08/27/2025	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0455-0000 ADMINISTRATION EXPENSE									
25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00		25,000.00	25,000.00	25,000.00
DEPT REQUESTED NOTES: NO CHANGE FROM FY2025 - ALLOCATED PORTION OF IT TECH WAGE & BENEFITS									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
0461-0001 COMMUNICATIONS - PHONE 911									
70,000.00	43,646.00	70,000.00	49,411.90	55,000.00	29,202.33	53%	112,000.00	112,000.00	112,000.00
DEPT REQUESTED NOTES: INCREASE \$57,000 FOR NG9-1-1									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
APPROVED NOTES: 07/08/2025 BOCC APPROVED BUDGET AS REQUESTED									
0480-0000 EQUIPMENT PURCHASE									
541,000.00	51,436.55	526,000.00	20,367.80	524,750.00	29,649.71	6%	496,340.00	496,340.00	496,340.00
DEPT REQUESTED NOTES: DECREASE \$28,410.00 FOR FY2026. THIS INCLUDES ALLOCATIONS OF \$200,000 FOR NEW CAD SYSTEM AND \$75,000 FOR NG9-1-1									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
APPROVED NOTES: 07/08/2025 BOCC APPROVED BUDGET AS REQUESTED									
0489-0000 MAINTENANCE AGREEMENTS									
38,000.00	27,769.62	38,000.00	38,528.78	38,000.00	32,225.07	85%	102,300.00	102,300.00	102,300.00
DEPT REQUESTED NOTES: INCREASE FOR FY2026 OF \$64,300 FOR EXPENDITURES INCLUDING \$50,000 FOR NEW CAD									
\$12,500 MONITORING OF NEW CAD SYSTEM									
\$1,800 ADDITIONAL MONITORING									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
APPROVED NOTES: 07/08/2025 BOCC APPROVED BUDGET AS REQUESTED									
0490-0000 REPAIRS & MAINTENANCE									
80,000.00	32,478.56	80,000.00	45,934.44	50,000.00	41,918.67	84%	80,000.00	80,000.00	80,000.00
DEPT REQUESTED NOTES: INCREASE OF \$30,000 FOR NEW CAD AND NG9-1-1									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
APPROVED NOTES: 07/08/2025 BOCC APPROVED BUDGET AS REQUESTED									
0536-0000 REFUND EXPENSES					550.00				
0560-0000 TRAVEL - EDUCATION - TRAINING									
12,000.00	1,124.50	12,000.00	876.70	5,000.00	2,575.50	52%	5,000.00	5,000.00	5,000.00

WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10 EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0013 911 COMMUNICATIONS -00 911 COMMUNICATIONS

90% OF FISCAL YEAR ELAPSED

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----			
	Budget	Actual	Budget	Actual	Budget Amount	As of 08/27/2025	Actual & Pct	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
DEPT REQUESTED NOTES: NO CHANGE FROM FY2025 - ANTICIPATED CAD & NG911 TRAINING										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
0650-0000	CONTRACT SERVICES									
41,203.00			50,000.00	3,305.00	50,000.00	30,409.96	61%	60,000.00	60,000.00	60,000.00
DEPT REQUESTED NOTES: INCREASE OF \$10,000 DUE TO THE NEW CAD SYSTEM BEING ADDED TO COVER EXPENDITURES										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
APPROVED NOTES: 07/08/2025 BOCC APPROVED BUDGET AS REQUESTED										
0675-0005	GRANTS - 911 MAPPING EXPENSE									
63,797.00	63,605.39		65,250.00	66,313.09	71,500.00			74,200.00	74,200.00	74,200.00
DEPT REQUESTED NOTES: INCREASE OF 4% COL = \$2,860.00										
BUDGET OFFICER NOTES: RECOMMENDED INCREASE OF \$2,700 FROM FY2025										
E911 GRANT = 50% OF T QUASTS WAGES AND BENEFITS = \$74,157.25 (T QUAST FY2026 WAGE & BENEFITS = \$148,314.54)										
CONCUR WITH DEPARTMENT REQUEST										
APPROVED NOTES: 07/08/2025 BOCC APPROVED BUDGET OFFICER RECOMMENDATION										
TOTAL 'B' EXPENSES										
871,000.00	245,060.62		866,250.00	249,737.71	819,250.00	166,531.24	20%	954,840.00	954,840.00	954,840.00
DEPT TOTALS										
871,000.00	245,060.62		866,250.00	249,737.71	819,250.00	166,531.24	20%	954,840.00	954,840.00	954,840.00
Fund 13 Dept 0: Officer _____ Commissioner _____										
Commissioner _____ Commissioner _____										
FUND TOTALS										
871,000.00	245,060.62		866,250.00	249,737.71	819,250.00	166,531.24	20%	954,840.00	954,840.00	954,840.00

WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0015 CONSOLIDATED ELECTIONS
-00 CONSOLIDATED ELECTIONS

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----		
	Budget	Actual	Budget	Actual	Budget Amount	Actual & Pct As of 08/27/2025	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0404-0000	WAGES - EXTRA HELP								
	3,500.00	6,642.01	7,000.00	3,889.80	7,000.00	5,194.30	74%	5,000.00	5,000.00
	DEPT REQUESTED NOTES: DECREASE OF \$2,000.00 BASED ON FY2025 EXPENDITURES AND ANTICIPATED NEEDS FOR THE FY2026 NOVEMBER CONSOLIDATED ELECTION.								
	BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST								
	APPROVED NOTES: 06/16/2025 BOCC APPROVED BUDGET AS REQUESTED								
TOTAL 'A' SALARIES									
	3,500.00	6,642.01	7,000.00	3,889.80	7,000.00	5,194.30	74%	5,000.00	5,000.00
0410-0000	RETIREMENT								
	500.00	212.09	800.00	69.02	900.00	131.55	15%	600.00	600.00
	BUDGET OFFICER NOTES: REFLECTS CURRENT PERSI RULE RATE PERCENTAGE								
0411-0000	SOCIAL SECURITY								
	300.00	508.11	600.00	297.57	600.00	397.35	66%	400.00	400.00
	BUDGET OFFICER NOTES: 7.65% EMPLOYER RESPONSIBILITY								
0416-0000	WORK COMP INSURANCE								
	10.00	10.00	15.00	15.00	10.00	10.00	100%	10.00	10.00
	DEPT REQUESTED NOTES:								
	BUDGET OFFICER NOTES: REFLECTS CURRENT STATE INSURANCE FUND CLASSIFIED RATE								
TOTAL 'D' BENEFITS									
	810.00	730.20	1,415.00	381.59	1,510.00	538.90	36%	1,010.00	1,010.00
0440-0000	SUPPLIES								
	4,000.00	5,148.18	8,000.00	5,166.92	6,500.00	1,328.96	20%	5,000.00	5,000.00
	DEPT REQUESTED NOTES: DECREASE OF \$1,500.00 BASED ON FY2025 EXPENDITURES AND ANTICIPATED NEEDS FOR THE NOVEMBER CONSOLIDATED ELECTION.								
	BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST								
	APPROVED NOTES: 06/16/2025 BOCC APPROVED BUDGET AS REQUESTED								
0444-0000	ELECTION WORKERS								
	26,400.00	16,059.09	25,000.00	8,932.71	20,000.00	5,715.17	29%	15,000.00	15,000.00
	DEPT REQUESTED NOTES: DECREASE OF \$5,000.00 BASED ON ANTICIPATED NEEDS FOR THE FY2026 NOVEMBER CONSOLIDATED ELECTION.								
	BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST								
	APPROVED NOTES: 06/16/2025 BOCC APPROVED BUDGET AS REQUESTED								

90% OF FISCAL YEAR ELAPSED

WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10 EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0015 CONSOLIDATED ELECTIONS -00 CONSOLIDATED ELECTIONS 90% OF FISCAL YEAR ELAPSED

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----		
	Budget	Actual	Budget	Actual	Budget Amount	Actual & Pct As of 08/27/2025	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
DEPT REQUESTED NOTES: NO CHANGE. SPLIT BETWEEN COUNTY AND CONSOLIDATED BUDGETS FOR SERVICE & MAINTENANCE AGREEMENTS ON ALL ELECTION EQUIPMENT (VENDORS ES&S AND TENEX). THIS INCLUDES A DECREASE IN COST FOR ES&S CONTRACTS DUE TO REDUCTION OF TABULATORS (18 TO 15) BUT ALSO INCLUDES AN INCREASE IN TENEX POLL BOOK SERVICE CONTRACTS OF 8%, PLUS ADDING BALLOT ON DEMAND PRINTERS TO SERVICE CONTRACT TO EXTEND LIFE OF PRINTERS.									
BUDGET OFFICER NOTES: ESRI LICENCING FOR FY2026 - \$2,200 AN INCREASE OF \$625 CONCUR WITH DEPARTMENT REQUEST									
0500-0000 RENT / LEASE	4,500.00	3,480.15	4,500.00	2,000.86	5,000.00	2,885.00 58%	5,000.00	5,000.00	5,000.00
DEPT REQUESTED NOTES: NO CHANGE. SPLIT BETWEEN COUNTY AND CONSOLIDATED ELECTIONS BUDGETS FOR EQUIPMENT DELIVERY AND FACILITY USE RENTALS.									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
0542-0000 COMMUNICATIONS & POSTAGE	10,000.00	421.26	5,500.00	260.46	1,500.00	1,290.00 86%	1,500.00	1,500.00	1,500.00
DEPT REQUESTED NOTES: NO CHANGE. THIS AMOUNT FOLLOWS HISTORICAL SPENDING.									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
0545-0000 PRINTING / PUBLICATION / FORMS	6,000.00	4,897.88	6,000.00	11,560.07	7,500.00	1,430.49 19%	5,000.00	5,000.00	5,000.00
DEPT REQUESTED NOTES: DECREASE OF \$2,500.00. SUPPLIES IN STOCK AND ESTIMATE WILL MEET OUR NEEDS FOR THE FY2026 NOVEMBER CONSOLIDATED ELECTION.									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
APPROVED NOTES: 06/16/2025 BOCC APPROVED BUDGET AS REQUESTED									
0545-0002 FORMS - BALLOT	12,000.00	9,828.44	12,000.00	6,023.86	15,000.00	4,191.37 28%	12,000.00	12,000.00	12,000.00
DEPT REQUESTED NOTES: DECREASE OF \$3,000.00 BASED ON HISTORICAL EXPENDITURES FOR THIS ELECTION CYCLE.									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
APPROVED NOTES: 06/16/2025 BOCC APPROVED BUDGET AS REQUESTED									
0560-0000 TRAVEL - EDUCATION - TRAINING	12,000.00	6,878.28	12,000.00	3,078.01	7,500.00	4,940.55 66%	7,000.00	7,000.00	7,000.00

WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10 EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0015 CONSOLIDATED ELECTIONS -00 CONSOLIDATED ELECTIONS **90% OF FISCAL YEAR ELAPSED**

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----		
	Budget	Actual	Budget	Actual	Budget Amount	As of 08/27/2025 Actual & Pct	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
DEPT REQUESTED NOTES: DECREASE OF \$500.00. THIS IS SPLIT BETWEEN COUNTY AND CONSOLIDATED ELECTIONS FOR FEDERAL CERA TRAINING FOR DEPUTY ELECTIONS DIRECTOR. FY2026 STATE ELECTION CONFERENCE COST FOR ELECTION OFFICERS AND POLL WORKER TRAININGS.									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
APPROVED NOTES: 06/16/2025 BOCC APPROVED BUDGET AS REQUESTED									
TOTAL 'B' EXPENSES	213,555.00	134,606.13	234,295.00	138,044.06	322,365.00	27,863.31	361,000.00	361,000.00	361,000.00
DEPT TOTALS	217,865.00	141,978.34	242,710.00	142,315.45	330,875.00	33,596.51	367,010.00	367,010.00	367,010.00
Fund 15 Dept 0: Officer _____ Commissioner _____ Commissioner _____ Commissioner _____									
FUND TOTALS	217,865.00	141,978.34	242,710.00	142,315.45	330,875.00	33,596.51	367,010.00	367,010.00	367,010.00

WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10 EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0016 SOCIAL SERVICES-ASSISTANCE
-00 SOCIAL SERVICES-ASSISTANCE

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----			
	Budget	Actual	Budget	Actual	Budget Amount	As of 08/27/2025	Actual & Pct	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0579-0000 SOCIAL SERVICES - MISC										
15,000.00	13,020.56	15,000.00	11,710.52	15,000.00	7,500.00	50%	15,000.00	15,000.00	15,000.00	15,000.00
DEPT REQUESTED NOTES: NO CHANGE BASED UPON HISTORICAL AVERAGES OF @10 CASES PER FY.										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										

0583-0000 CAT FUND SHARE / REPAYMENTS										
100,000.00	93,569.28	100,000.00	40,802.61	100,000.00	28,975.20	29%	75,000.00	75,000.00	75,000.00	75,000.00
DEPT REQUESTED NOTES: DECREASE OF \$25,000 BASED ON 3 YR AVERAGE, AND DECREASING ACTIVE ACCOUNTS.										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
APPROVED NOTES: 06/23/2025 BOCC APPROVED BUDGET AS REQUESTED										

TOTAL 'B' EXPENSES	115,000.00	106,589.84	115,000.00	52,513.13	115,000.00	36,475.20	32%	90,000.00	90,000.00	90,000.00
DEPT TOTALS	115,000.00	106,589.84	115,000.00	52,513.13	115,000.00	36,475.20	32%	90,000.00	90,000.00	90,000.00

Fund 16 Dept 0: Officer _____ Commissioner _____
 Commissioner _____ Commissioner _____

WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10
 EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0016 SOCIAL SERVICES-ASSISTANCE
 -01 SOCIAL SERVICES-LEGAL DEFENSE

90% OF FISCAL YEAR ELAPSED

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----		
	Budget	Actual	Budget	Actual	Budget Amount	Actual & Pct As of 08/27/2025	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0585-0003 GUARDIAN AD LITEM									
	15,000.00	6,416.50	12,000.00	6,000.00	12,000.00	11,013.56	9,000.00	9,000.00	9,000.00
DEPT REQUESTED NOTES:	DECREASE \$3,000 DUE TO SPD CHANGE								
	GAL = \$3,000								
	PARSONS = \$6,000								
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST								
APPROVED NOTES:	06/23/2025 BOCC APPROVED BUDGET AS REQUESTED								

TOTAL 'B' EXPENSES 15,000.00 6,416.50 12,000.00 6,000.00 12,000.00 11,013.56 92% 9,000.00 9,000.00 9,000.00

DEPT TOTALS 15,000.00 6,416.50 12,000.00 6,000.00 12,000.00 11,013.56 92% 9,000.00 9,000.00 9,000.00

Fund 16 Dept 1: Officer Commissioner
 Commissioner

FUND TOTALS 130,000.00 113,006.34 127,000.00 58,513.13 127,000.00 47,488.76 37% 99,000.00 99,000.00 99,000.00

WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10 EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0017 COMMUNITY COLLEGE -00 COMMUNITY COLLEGE **90% OF FISCAL YEAR ELAPSED**

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----		
	Budget	Actual	Budget	Actual	Budget Amount	Actual & Pet As of 08/27/2025	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0478-0000									
	200,000.00	153,000.00	200,000.00	163,850.00	180,000.00	166,600.00	200,000.00	200,000.00	200,000.00
	DEPT REQUESTED NOTES: INCREASE \$20,000 DUE TO HISTORICAL EXPENDITURES BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST AND HISTORICAL TRENDS. APPROVED NOTES: 06/23/2025 BOCC APPROVED BUDGET AS REQUESTED								

TOTAL 'B' EXPENSES
 200,000.00 153,000.00 200,000.00 163,850.00 180,000.00 166,600.00 93% 200,000.00 200,000.00 200,000.00

DEPT TOTALS
 200,000.00 153,000.00 200,000.00 163,850.00 180,000.00 166,600.00 93% 200,000.00 200,000.00 200,000.00

Fund 17 Dept 0: Officer _____ Commissioner _____
 Commissioner _____ Commissioner _____

FUND TOTALS
 200,000.00 153,000.00 200,000.00 163,850.00 180,000.00 166,600.00 93% 200,000.00 200,000.00 200,000.00

WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0018 CASSIA COUNTY FAIR
-00 CASSIA COUNTY FAIR

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----		
	Budget	Actual	Budget	Actual	Budget Amount	Actual & Pct As of 08/27/2025	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0401-0000 SALARIES									
	37,500.00	38,224.98	39,200.00	41,450.13	43,100.00	91%	44,900.00	44,900.00	44,900.00
DEPT REQUESTED NOTES:	REQUEST INCREASE OF \$1,700								
BUDGET OFFICER NOTES:	06/02/2025 - BOCC APPROVED COST OF LIVING INCREASE OF 4%								
0401-0021 SALARIES - PREMIUM PAY									
	1,500.00	1,500.00	2,000.00	1,500.00					
0404-0000 WAGES - EXTRA HELP									
	2,760.00	15,510.00	15,000.00	20,000.00	20,000.00		20,000.00	20,000.00	20,000.00
DEPT REQUESTED NOTES:	NO CHANGE FROM FY2025								
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST								
0409-0000 ACCRUAL PAYOUT CONTINGENCY									
	8,500.00	15,000.00	15,000.00	12,000.00	12,000.00		12,000.00	12,000.00	12,000.00
BUDGET OFFICER NOTES:	ACCRUAL PAYOUT CALCULATED BY THE AUDITOR'S OFFICE								
TOTAL 'A' SALARIES	50,260.00	55,234.98	71,200.00	42,950.13	75,100.00	52%	76,900.00	76,900.00	76,900.00
0410-0000 RETIREMENT									
	6,000.00	4,677.40	6,300.00	4,860.62	6,600.00	71%	6,850.00	6,850.00	6,850.00
BUDGET OFFICER NOTES:	REFLECTS CURRENT PERSI RULE RATE PERCENTAGE								
0411-0000 SOCIAL SECURITY									
	3,900.00	4,225.56	5,500.00	3,092.27	5,800.00	51%	5,900.00	5,900.00	5,900.00
BUDGET OFFICER NOTES:	7.65% EMPLOYER RESPONSIBILITY								
0413-0000 MEDICAL / GROUP INSURANCE									
	16,700.00	16,704.00	17,350.00	17,352.00	17,700.00	92%	18,143.00	18,143.00	18,143.00
BUDGET OFFICER NOTES:	2.5% INCREASE FROM FY2025								
0416-0000 WORK COMP INSURANCE									
	1,770.00	1,770.00	2,330.00	2,330.00	2,080.00	100%	1,800.00	1,800.00	1,800.00
BUDGET OFFICER NOTES:	REFLECTS CURRENT STATE INSURANCE FUND CLASSIFIED RATE								
TOTAL 'D' BENEFITS	28,370.00	27,376.96	31,480.00	27,634.89	32,180.00	81%	32,693.00	32,693.00	32,693.00
0497-0000 EXHIBITS									
	93,350.00	89,087.00	147,700.00	147,700.00	115,000.00	100%	112,320.00	112,320.00	112,320.00

WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0018 CASSIA COUNTY FAIR -00 CASSIA COUNTY FAIR 90% OF FISCAL YEAR ELAPSED

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----		
	Budget	Actual	Budget	Actual	Budget Amount	Actual & Pct As of 08/27/2025	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
DEPT REQUESTED NOTES: REQUEST DECREASE OF \$2,680.00 BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST APPROVED NOTES: 07/08/2025 BOCC APPROVED BUDGET AS REQUESTED									
0650-0000 CONTRACT SERVICES					4,263.00				
TOTAL 'B' EXPENSES	93,350.00		147,700.00	147,700.00	115,000.00	100%	112,320.00	112,320.00	112,320.00
0800-0000 CAPITAL IMPROVEMENTS									
98,728.00	53,611.42		30,000.00	32,938.00	70,000.00	116%	80,000.00	80,000.00	80,000.00
DEPT REQUESTED NOTES: REQUEST INCREASE OF \$10,000 - NEW RESTROOMS ANTICIPATED REVENUE RECEIVED WILL COVER ALL EXPENDITURES LEAVING A \$10,000 BALANCE OF EXPENDITURES BUDGET OFFICER NOTES: THE FAIRBOARD DID NOT PROVIDE A BREAKDOWN OF SPECIFIED CAPITAL IMPROVEMENTS FOR THE \$70,000 REQUESTED. \$10,000 - NEW RESTROOM (REMAINING AMOUNT)									
APPROVED NOTES: 07/16/2025 - BOCC TENTATIVELY APPROVED FULL AMOUNT. COMMISSIONER BECK TO GET CAPITAL IMPROVEMENT BREAKDOWN EXPENDITURES FROM FAIRBOARD									
TOTAL 'C' CAPITAL OUTLAY	98,728.00	53,611.42	30,000.00	32,938.00	70,000.00	116%	80,000.00	80,000.00	80,000.00
DEPT TOTALS	270,708.00	229,573.36	280,380.00	251,223.02	292,280.00	89%	301,913.00	301,913.00	301,913.00
Fund 18 Dept 0: Officer _____ Commissioner Commissioner _____ Commissioner									
FUND TOTALS	270,708.00	229,573.36	280,380.00	251,223.02	292,280.00	89%	301,913.00	301,913.00	301,913.00

WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10 EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0019 HISTORICAL SOCIETY
-00 HISTORICAL SOCIETY

90% OF FISCAL YEAR ELAPSED

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----		
	Budget	Actual	Budget	Actual	Budget Amount	Actual & Pct As of 08/27/2025	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0497-0000 EXHIBITS									
	45,000.00	45,000.00	52,150.00	52,150.00	55,844.00	100%	56,000.00	56,000.00	56,000.00
DEPT REQUESTED NOTES:	\$214.24 - INSURANCE \$75.00 - LICENSES AND PERMITS \$31,107.65 - PAYROLL EXPENSE \$311.65 - POSTAGE AND DELIVERY \$1,000.00 - PROMOTION \$7,700.00 - REPAIRS/MAINTENANCE 25% \$168.00 - CLEANING SUPPLIES \$4,483.04 - OFFICE SUPPLIES \$2,424.30 - FICA \$136.02 - ID SUTA \$7,870.21 - UTILITIES 6%								
BUDGET OFFICER NOTES:	\$55,490.11 TOTAL HISTORICAL SOCIETY LEVY REQUEST CONCUR WITH REQUESTED INCREASE OF 0.28% FROM FY2025 AFTER DISCUSSION WITH MUSEUM DIRECTOR ROB HUTICHSON AND COMMISSIONER KUNAU								
APPROVED NOTES:	06/02/2025 BOCC APPROVED BUDGET AS REQUESTED								
TOTAL 'B' EXPENSES	45,000.00	45,000.00	52,150.00	52,150.00	55,844.00	100%	56,000.00	56,000.00	56,000.00
DEPT TOTALS	45,000.00	45,000.00	52,150.00	52,150.00	55,844.00	100%	56,000.00	56,000.00	56,000.00
	Fund 19 Dept 0: Officer		Commissioner		Commissioner		Commissioner		
FUND TOTALS	45,000.00	45,000.00	52,150.00	52,150.00	55,844.00	100%	56,000.00	56,000.00	56,000.00

WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10 EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0020 REVALUATION -00 REVALUATION 90% OF FISCAL YEAR ELAPSED

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----		
	Budget	Actual	Budget	Actual	Budget Amount	Actual & Pct As of 08/27/2025	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0401-0000 SALARIES									
246,500.00	199,418.81	197,000.00	194,833.86	216,500.00	187,808.84	87%	268,750.00	268,750.00	268,750.00
DEPT REQUESTED NOTES: REQUESTING ADDITIONAL FULL TIME APPRAISER TO MEET THE STATE REQUIREMENTS FOR PARCELS THAT NEED APPRAISED. ADDITIONAL EMPLOYEE WOULD BEGAIN AS A TRAINEE AT \$19.00/HR AND WOULD RECEIVE A \$1.00/HR INCREASE AFTER CERTIFICATION.									
BUDGET OFFICER NOTES: 06/02/2025 - BOCC APPROVED COST OF LIVING INCREASE OF 4%									
APPROVED NOTES: 06/30/2025 - BOCC APPROVED ADDITIONAL FT APPRAISER TO START AT \$19.00/HR AND MOVE TO \$20.00/HR AFTER CERTIFICATION.									
0401-0021 SALARIES - PREMIUM PAY									
7,500.00	7,500.00	6,000.00	6,000.00						
0404-0000 WAGES - EXTRA HELP									
5,000.00	1,209.11	5,000.00	7,091.00	15,000.00	11,696.57	78%	6,000.00	6,000.00	6,000.00
DEPT REQUESTED NOTES: SAME AS LAST YEAR									
BUDGET OFFICER NOTES: REALLOCATION OF \$9,000 TO SALARIES TO ACCOMMODATE NEW FT APPRAISER									
APPROVED NOTES: 6/30/2025 - BOCC REQUESTED REALLOCATION OF \$9,000 TO SALARIES TO ACCOMMODATE NEW FT APPRAISER									
0409-0000 ACCRUAL PAYOUT CONTINGENCY									
13,000.00		3,000.00		3,000.00			3,000.00	3,000.00	3,000.00
BUDGET OFFICER NOTES: ACCRUAL PAYOUT CALCULATED BY THE AUDITOR'S OFFICE									
TOTAL 'A' SALARIES	272,000.00	208,127.92	211,000.00	207,924.86	234,500.00	85%	277,750.00	277,750.00	277,750.00
0410-0000 RETIREMENT									
32,500.00	24,467.00	23,600.00	22,962.53	28,100.00	23,192.34	83%	34,300.00	34,300.00	34,300.00
BUDGET OFFICER NOTES: REFLECTS CURRENT PERSI RULE RATE PERCENTAGE									
0411-0000 SOCIAL SECURITY									
20,900.00	14,899.60	16,200.00	14,525.35	18,000.00	13,939.09	77%	21,300.00	21,300.00	21,300.00
BUDGET OFFICER NOTES: 7.65% EMPLOYER RESPONSIBILITY									
0413-0000 MEDICAL / GROUP INSURANCE									
83,500.00	83,508.00	69,400.00	69,396.00	70,800.00	64,900.00	92%	90,750.00	90,750.00	90,750.00
BUDGET OFFICER NOTES: 2.5% INCREASE FROM FY2025									
0416-0000 WORK COMP INSURANCE									
4,925.00	4,925.00	3,480.00	3,480.00	3,610.00	3,610.00	100%	3,900.00	3,900.00	3,900.00

WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0020 REVALUATION
-00 REVALUATION

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----			
	Budget	Actual	Budget	Actual	Budget Amount	Actual & Pct As of 08/27/2025	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt	
BUDGET OFFICER NOTES: REFLECTS CURRENT STATE INSURANCE FUND CLASSIFIED RATE										
TOTAL 'D' BENEFITS										
	141,825.00	127,799.60	112,680.00	110,363.88	120,510.00	105,641.43	88%	150,250.00	150,250.00	150,250.00
0440-0001 SUPPLIES - OFFICE										
	4,000.00	1,940.86	4,000.00	2,443.37	2,500.00	1,283.21	51%	2,500.00	2,500.00	2,500.00
DEPT REQUESTED NOTES: SAME AS LAST YEAR										
MARSHALL & SWIFT MANUAL THAT IS \$688.00										
TORE-UP \$480.00										
CULLIGAN \$912.00										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
0470-0000 AUTO EXPENSE										
	6,000.00	2,235.55	3,000.00	5,258.54	2,500.00	746.27	30%	2,500.00	2,500.00	2,500.00
DEPT REQUESTED NOTES: SAME AS LAST YEAR										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
0470-0001 AUTO PURCHASE										
		33,179.20			5,000.00					5,000.00
DEPT REQUESTED NOTES: REQUESTING THE SAME AMOUNT AT FY2025 IN ORDER TO BUILD FUND TO USE TOWARDS A FUTURE VEHICLE PURCHASE.										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST (YEAR 2 OF 5) FOR FUTURE VEHICLE PURCHASE/REPLACEMENT										
APPROVED NOTES: 06/16/2025 BOCC APPROVED BUDGET OFFICER RECOMMENDATION										
0470-0002 AUTO - FUEL										
	4,000.00	1,028.66	2,500.00	1,458.16	2,500.00	858.64	34%	2,500.00	2,500.00	2,500.00
DEPT REQUESTED NOTES: SAME AS LAST YEAR										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
0480-0000 EQUIPMENT PURCHASE										
	3,000.00	1,644.16	1,000.00	2,899.97	1,800.00	1,575.00	88%	2,500.00	2,500.00	2,500.00
DEPT REQUESTED NOTES: INCREASE OF \$700 - THIS LINE IS FOR ESRI LICENSING. THIS YEAR IS \$1,575. NOT CHARGED YET.										
NEXT BUDGET YEAR WILL BE \$2,200.00										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
APPROVED NOTES: 06/16/2025 BOCC APPROVED BUDGET AS REQUESTED										

WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10 EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0020 REVALUATION -00 REVALUATION 90% OF FISCAL YEAR ELAPSED

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----		
	Budget	Actual	Budget	Actual	Budget Amount As of 08/27/2025	Actual & Pet	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0480-0001	EQUIPMENT PURCHASE - OFFICE								
2,000.00		2,000.00	76.96	3,000.00	154.78	5%	4,500.00	3,000.00	3,000.00
DEPT REQUESTED NOTES: WE WILL NEED TO PURCHASE A DESK, CHAIR, COMPUTER & SCANNER FOR NEW APPRAISER.									
BUDGET OFFICER NOTES: REQUEST NO CHANGE DUE TO HISTORICAL TRENDS									
APPROVED NOTES: 06/16/2025 BOCC APPROVED BUDGET OFFICER RECOMMENDATION									
0560-0000	TRAVEL - EDUCATION - TRAINING								
10,000.00		11,700.77	7,267.34	10,000.00	4,170.53	42%	10,000.00	10,000.00	10,000.00
DEPT REQUESTED NOTES: SAME AS LAST YEAR. OUR SUMMER SCHOOL EXPENSES WILL ACCRUE IN JULY.									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
0650-0000	CONTRACT SERVICES								
10,000.00		3,209.32	5,025.00	20,000.00	14,840.00	74%	12,000.00	12,000.00	12,000.00
DEPT REQUESTED NOTES: WITH A NEW APPRAISER THIS AMOUNT CAN BE REDUCED. WE MAY STILL USE THE TEMP SERVICE FOR PTR PROGRAM AND SCANNING.									
BUDGET OFFICER NOTES: REQUEST DECREASE OF \$8,000 DUE TO THE HIRE OF A NEW FT APPRAISER									
APPROVED NOTES: 06/16/2025 BOCC APPROVED BUDGET OFFICER RECOMMENDATION									
TOTAL 'B' EXPENSES									
39,000.00	54,938.52	32,500.00	24,429.34	47,300.00	23,628.43	50%	41,500.00	40,000.00	40,000.00
DEPT TOTALS									
452,825.00	390,866.04	356,180.00	342,718.08	402,310.00	328,775.27	82%	469,500.00	468,000.00	468,000.00
Fund 20 Dept 0: Officer _____ Commissioner _____									
Commissioner _____ Commissioner _____									
FUND TOTALS									
452,825.00	390,866.04	356,180.00	342,718.08	402,310.00	328,775.27	82%	469,500.00	468,000.00	468,000.00

WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10 EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0023 SOLID WASTE DISTRICT -00 SOLID WASTE DISTRICT

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----				
	Budget	Actual	Budget	Actual	Budget Amount	As of 08/27/2025	Actual & Pct	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt	
0493-0000	REPAIRS - BUILDING & GROUNDS										
	30,000.00 C	30,000.00									
0650-0000	CONTRACT SERVICES										
	828,700.00	828,691.00	874,000.00	873,960.00	888,400.00	888,343.61	100%	1,043,600.00	1,043,600.00	1,043,600.00	
DEPT REQUESTED NOTES: PRELIMINARY BUDGET REQUEST OF \$1,043,600 PER CHAIR BECK											
BUDGET OFFICER NOTES: RECOMMEND 15% INCREASE OF \$155,156.08 FROM FY2025 AMOUNT, BASED UPON WRITTEN BUDGET REQUEST BY SIRSW BOARD.											
APPROVED NOTES: FY2025 BUDGET = \$888,400 06/23/2025 BOCC APPROVED BUDGET OFFICER RECOMMENDATION											

TOTAL 'B' EXPENSES
 858,700.00 858,691.00 874,000.00 873,960.00 888,400.00 888,343.61 100% 1,043,600.00 1,043,600.00 1,043,600.00

DEPT TOTALS
 858,700.00 858,691.00 874,000.00 873,960.00 888,400.00 888,343.61 100% 1,043,600.00 1,043,600.00 1,043,600.00

Fund 23 Dept 0: Officer Commissioner Commissioner

FUND TOTALS
 858,700.00 858,691.00 874,000.00 873,960.00 888,400.00 888,343.61 100% 1,043,600.00 1,043,600.00 1,043,600.00

WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10 EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0025 WATERWAYS
-00 WATERWAYS

90% OF FISCAL YEAR ELAPSED

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----		
	Budget	Actual	Budget	Actual	Budget Amount	Actual & Pct As of 08/27/2025	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0448-0001	REMITTANCE - WATERWAYS								
	50,000.00	21,773.77	81,350.00 C	81,335.19	54,000.00	6,583.38	12%	54,000.00	54,000.00
	DEPT REQUESTED NOTES: NO CHANGE FROM FY2025								
	BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST								
0675-0006	GRANTS - BOAT SAFETY MATCH								
					30,000.00			30,000.00	30,000.00
	DEPT REQUESTED NOTES: NO CHANGE FROM FY2025								
	BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST - ACCOUNTING FOR BOAT SAFETY GRANT & GRANT MATCH FROM ITD								

TOTAL 'B' EXPENSES
50,000.00 21,773.77 81,350.00 81,335.19 84,000.00 6,583.38 8% 84,000.00 84,000.00 84,000.00

DEPT TOTALS
50,000.00 21,773.77 81,350.00 81,335.19 84,000.00 6,583.38 8% 84,000.00 84,000.00 84,000.00

Fund 25 Dept 0: Officer _____ Commissioner _____
 Commissioner _____ Commissioner _____

FUND TOTALS
50,000.00 21,773.77 81,350.00 81,335.19 84,000.00 6,583.38 8% 84,000.00 84,000.00 84,000.00

WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0027 NOXIOUS WEED & PEST
-00 NOXIOUS WEED & PEST

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----		
	Budget	Actual	Budget	Actual	Budget Amount	Actual & Pct As of 08/27/2025	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0401-0000 SALARIES									
92,700.00	76,921.60	96,000.00	95,611.69	133,000.00	111,811.80	84%	149,850.00	149,850.00	149,850.00
BUDGET OFFICER NOTES: 06/02/2025 - BOCC APPROVED COST OF LIVING INCREASE OF 4%									
0401-0003 SALARIES - CLERICAL									
42,000.00	41,912.17	43,900.00	36,445.50	41,200.00	35,757.67	87%	42,900.00	42,900.00	42,900.00
BUDGET OFFICER NOTES: 06/02/2025 - BOCC APPROVED COST OF LIVING INCREASE OF 4%									
0401-0021 SALARIES - PREMIUM PAY									
4,500.00	4,500.00	4,500.00	4,500.00						
0404-0000 WAGES - EXTRA HELP									
10,300.00	9,071.01	10,300.00	5,887.01	11,000.00	6,571.15	60%	11,000.00	11,000.00	11,000.00
DEPT REQUESTED NOTES: NO CHANGES FROM LAST YEARS BUDGET.,									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
0406-0000 WAGES - GOOSE CREEK GRANT									
30,000.00	22,934.10	30,000.00	9,964.75	30,000.00	1,320.02	4%	30,000.00	30,000.00	30,000.00
DEPT REQUESTED NOTES: NO CHANGES FROM LAST YEAR									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
0409-0000 ACCRUAL PAYOUT CONTINGENCY									
3,000.00		8,000.00		8,000.00			8,000.00	8,000.00	8,000.00
BUDGET OFFICER NOTES: ACCRUAL PAYOUT CALCULATED BY THE AUDITOR'S OFFICE									
TOTAL 'A' SALARIES	182,500.00	155,338.88	192,700.00	152,408.95	223,200.00	70%	241,750.00	241,750.00	241,750.00
0410-0000 RETIREMENT									
21,800.00	14,447.09	21,600.00	15,801.08	26,700.00	17,649.27	66%	28,950.00	28,950.00	28,950.00
BUDGET OFFICER NOTES: REFLECTS CURRENT PERSI RULE RATE PERCENTAGE									
0411-0000 SOCIAL SECURITY									
14,000.00	10,822.86	14,800.00	10,657.37	17,100.00	10,976.66	64%	18,500.00	18,500.00	18,500.00
BUDGET OFFICER NOTES: 7.65% EMPLOYER RESPONSIBILITY									
0413-0000 MEDICAL / GROUP INSURANCE									
50,100.00	50,100.00	52,050.00	52,044.00	66,375.00	60,841.00	92%	72,600.00	72,600.00	72,600.00
BUDGET OFFICER NOTES: 2.5% INCREASE FROM FY2025									

WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0027 NOXIOUS WEED & PEST
-00 NOXIOUS WEED & PEST

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----		
	Budget	Actual	Budget	Actual	Budget Amount	Actual & Pct As of 08/27/2025	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0416-0000	WORK COMP INSURANCE								
	5,290.00	5,290.00	5,895.00	5,895.00	6,355.00	100%	6,750.00	6,750.00	6,750.00
BUDGET OFFICER NOTES: REFLECTS CURRENT STATE INSURANCE FUND CLASSIFIED RATE									
TOTAL 'D' BENEFITS	91,190.00	80,659.95	94,345.00	84,397.45	116,530.00	82%	126,800.00	126,800.00	126,800.00
0440-0001	SUPPLIES - OFFICE								
	1,000.00	737.45	1,000.00	521.66	1,000.00		1,000.00	1,000.00	1,000.00
DEPT REQUESTED NOTES: NO CHANGES SAME AMOUNT									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
0440-0005	SUPPLIES - WEED CHEMICALS								
	35,000.00	27,509.47	35,000.00	27,982.88	32,500.00	18%	32,500.00	32,500.00	32,500.00
DEPT REQUESTED NOTES: NO CHANGES SAME AMOUNT. WE ADJUSTED IT LAST YEAR WANT TO DO A FEW YEARS TO MAKE SURE WE ARE STAYING WITHIN AMOUNT WE HAVE BUDGETED.									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
0464-0000	UTILITIES								
	9,600.00	4,373.01	6,000.00	4,056.59	5,000.00	74%	4,500.00	4,500.00	4,500.00
DEPT REQUESTED NOTES: REALLOCATING \$500 TO TRAVEL EDUCATION TRAINING. CHANGE LAST YEAR SEEMS TO BE ENOUGH TO REALLOCATE \$500 ELSEWARE. ASKING FOR \$4500.									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
APPROVED NOTES: 07/18/2025 BOCC APPROVED BUDGET AS REQUESTED									
0470-0000	AUTO EXPENSE								
	20,000.00	17,538.12	20,000.00	23,668.15	18,000.00	95%	18,000.00	18,000.00	18,000.00
DEPT REQUESTED NOTES: NO CHANGES SAME AMOUNT. WE ADJUSTED IT LAST YEAR WANT TO DO A FEW YEARS TO MAKE SURE WE ARE STAYING WITHIN AMOUNT WE HAVE BUDGETED.									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
0470-0001	AUTO PURCHASE								
	10,000.00	29,581.00	22,600.00	8,654.00	34,500.00	11%	90,061.00	34,500.00	34,500.00

WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10 EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0027 NOXIOUS WEED & PEST -00 NOXIOUS WEED & PEST 90% OF FISCAL YEAR ELAPSED

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 -----	
	Budget	Actual	Budget	Actual	Budget	As of 08/27/2025	Department Request Amt	Budg Officer Request Amt

DEPT REQUESTED NOTES: ASKING FOR A NEW TRUCK TO REPLACE 1998 DODGE. SAVED FROM FISCAL YEAR 2024 \$13946. SAVED FROM FISCAL YEAR 2025 \$30680. SURPLUS 2024 \$10935. NO CHANGE FROM LAST YEAR REQUEST OF \$34500 FOR 2026 AUTO PURCHASE LINE ITEM. TOTAL OF \$90,061. TO PURCHASE TRUCK FLAT BED, BUMPER AND OTHER (SPRAY) EQUIPMENT FOR 2026 BUDGET. PRICE OF NEW TRUCK AS FOR RIGHT NOW IS AROUND \$65000. WITH THE TARIFFS IF THEY GO INTO EFFECT THEY ARE SAYING TO ADD AROUND 7% TO 8%. TO THE PRICE OF THE VEHICLE. COST OF FLAT BED AROUND \$8000 AND THE BUMPER 6000. WILL ASSESS WHAT NEEDS FOR SPRAY EQUIPMENT AND WHAT CAN BE USED FROM OLD TRUCK. WHAT I DO NOT SPEND ON THE TRUCK I WILL SAVE TO PURCHASE EQUIPMENT NEEDS IN THE FUTURE.

BUDGET OFFICER NOTES: CARRY OVER FROM FY2024 = \$13,946
 ANTICIPATED CARRY OVER FROM FY2025 = \$30,680
 SURPLUS: \$10,935
 TOTAL: \$55,561 FOR NEW TRUCK PURCHASE

FY2023 BUDGET 10,000 - EXPENT = 29,581 - OVER BUDGET: 19,581 FOR 4WHEELER & KUBOTA
 FY2024 BUDGET 22,600 - EXPENT = 8,654 - REMAINING = 13,946 - PURCHASED 2024 CAN-AM
 FY2024 SURPLUS REVENUE RECEIVED = \$10,935
 FY2025 BUDGET 34,500 - EXPENT = 3,820 - REMAINING = 30,680 - PURCHASED BIG TEX TRAILER

CONCUR WITH DEPT REQUEST OF \$34,500 TOWARD THE TRUCK PURCHASE FOR A TOTAL OF \$90,061

APPROVED NOTES: 07/08/2025 BOCC APPROVED BUDGET OFFICER RECOMMENDATION

0470-0002	AUTO - FUEL	25,000.00	13,073.28	16,000.00	11,222.94	15,000.00	7,663.96	51%	15,000.00	15,000.00	15,000.00
DEPT REQUESTED NOTES: NO CHANGE SAME AMOUNT WE ADJUSTED IT LAST YEAR WANT TO DO A FEW YEARS TO MAKE SURE WE ARE STAYING WITHIN AMOUNT WE HAVE BUDGETED.											
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST											
0480-0001	EQUIPMENT PURCHASE - OFFICE	1,500.00	1,371.25	1,500.00	559.13	1,500.00	965.02	64%	1,500.00	1,500.00	1,500.00
DEPT REQUESTED NOTES: NO CHANGES SAME AMOUNT											

WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10
 EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0027 NOXIOUS WEED & PEST
 -00 NOXIOUS WEED & PEST

90% OF FISCAL YEAR ELAPSED

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----		
	Budget	Actual	Budget	Actual	Budget Amount	Actual & Pct As of 08/27/2025	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
0542-0000	COMMUNICATIONS & POSTAGE								
	2,240.00	1,864.76	2,240.00	2,667.04	2,000.00		2,000.00	2,000.00	2,000.00
DEPT REQUESTED NOTES: NO CHANGES SAME AMOUNT									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
0560-0000	TRAVEL - EDUCATION - TRAINING								
	2,000.00	1,871.35	2,000.00	2,166.53	2,500.00	110%	3,000.00	3,000.00	3,000.00
DEPT REQUESTED NOTES: REALLOCATING FROM UTILITIES \$500. HAVE WENT OVER THIS YEAR AND MY NEW EMPLOYEE HAS NOT BEEN TO ANY TRAINING ON THIS BUDGET YEAR. ADDING \$500 TO PLAN FOR EMPLOYEE TO GO TO TRAININGS IN 2026 FISCAL YEAR.									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
APPROVED NOTES: 07/08/2025 BOCC APPROVED BUDGET AS REQUESTED									
0564-0000	WEED CONTROL / ENFORCEMENT								
	20,000.00	14,659.36	20,000.00	17,388.48	18,000.00	36%	18,000.00	18,000.00	18,000.00
DEPT REQUESTED NOTES: NO CHANGES SAME AMOUNT									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
0566-0000	WEED - GOOSE CREEK								
	20,000.00	15,032.95	20,000.00	4,895.15	20,000.00	15%	20,000.00	20,000.00	20,000.00
DEPT REQUESTED NOTES: NO CHANGES SAME AMOUNT									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
0675-0001	GRANTS - WEED & PEST								
	6,000.00		6,000.00						
TOTAL 'B' EXPENSES									
	152,340.00	127,612.00	152,340.00	103,782.55	150,000.00	34%	205,561.00	150,000.00	150,000.00
DEPT TOTALS									
	426,030.00	363,610.83	439,385.00	340,588.95	489,730.00	62%	574,111.00	518,550.00	518,550.00
Fund 27 Dept 0: Officer _____ Commissioner _____									
Commissioner _____ Commissioner _____									

B U D G E T W O R K S H E E T (E X P E N S E S)

**WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO**

FUND TOTALS	426,030.00	363,610.83	439,385.00	340,588.95	489,730.00	302,508.15	62%	574,111.00	518,550.00	518,550.00
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WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0028 SNOWMOBILE
-00 SNOWMOBILE

90% OF FISCAL YEAR ELAPSED

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----		
	Budget	Actual	Budget	Actual	Budget Amount	Actual & Pct As of 08/27/2025	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0401-0021 SALARIES - PREMIUM PAY		300.00							
0403-0004 WAGES - GROOMER COORDINATOR	2,400.00	2,400.00	2,700.00	2,400.00	2,700.00	102%	3,120.00	3,120.00	3,120.00
BUDGET OFFICER NOTES:	06/02/2025 - BOCC APPROVED COST OF LIVING INCREASE OF 4%								
0403-0005 WAGES - GROOMER OPERATORS	10,000.00	4,297.00	10,000.00	2,659.50	7,000.00	43%	9,000.00	9,000.00	9,000.00
BUDGET OFFICER NOTES:	06/02/2025 - BOCC APPROVED COST OF LIVING INCREASE OF 4%								
TOTAL 'A' SALARIES	12,400.00	6,697.00	12,700.00	5,359.50	9,700.00	59%	12,120.00	12,120.00	12,120.00
0411-0000 SOCIAL SECURITY	1,000.00	512.36	1,000.00	410.02	800.00	55%	950.00	950.00	950.00
BUDGET OFFICER NOTES:	7.65% EMPLOYER RESPONSIBILITY								
0416-0000 WORK COMP INSURANCE	750.00	750.00	725.00	725.00	475.00	100%	550.00	550.00	550.00
BUDGET OFFICER NOTES:	REFLECTS CURRENT STATE INSURANCE FUND CLASSIFIED RATE								
TOTAL 'D' BENEFITS	1,750.00	1,262.36	1,725.00	1,135.02	1,275.00	72%	1,500.00	1,500.00	1,500.00
0440-0000 SUPPLIES	500.00	1,453.30	1,500.00	1,236.08	1,500.00	146%	2,000.00	2,000.00	2,000.00
DEPT REQUESTED NOTES:	INCREASE \$500								
BUDGET OFFICER NOTES:	RECOMMENDS INCREASE OF \$500 DUE TO HISTORICALS								
APPROVED NOTES:	07/08/2025 BOCC APPROVED BUDGET OFFICER RECOMMENDATION								
0464-0000 UTILITIES	500.00	331.85	500.00	279.21	500.00	49%	750.00	750.00	750.00
DEPT REQUESTED NOTES:	INCREASE OF \$250 DUE TO COST INCREASE								
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST								
APPROVED NOTES:	07/08/2025 BOCC APPROVED BUDGET AS REQUESTED								
0470-0000 AUTO EXPENSE	10,000.00	10,057.91	10,000.00	9,429.35	10,000.00	92%	10,000.00	10,000.00	10,000.00
DEPT REQUESTED NOTES:	NO CHANGE FROM FY2025								

WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10 EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0028 SNOWMOBILE -00 SNOWMOBILE 90% OF FISCAL YEAR ELAPSED

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----			
	Budget	Actual	Budget	Actual	Budget Amount	Actual & Pct As of 08/27/2025	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt	
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
0470-0002	AUTO - FUEL									
		4,067.24	6,000.00	1,999.06	4,500.00	2,066.32	46%	5,000.00	5,000.00	5,000.00
DEPT REQUESTED NOTES: REQUEST INCREASE OF \$500										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
APPROVED NOTES: 07/08/2025 BOCC APPROVED BUDGET AS REQUESTED										
0483-0000	PROFESSIONAL SERVICES									
	9,500.00	2,000.00	3,000.00	2,500.00	3,000.00	2,500.00	83%	3,000.00	3,000.00	3,000.00
DEPT REQUESTED NOTES: NO CHANGE FROM FY2025										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
0489-0000	MAINTENANCE AGREEMENTS									
						179.55		250.00	250.00	250.00
DEPT REQUESTED NOTES: REQUEST OF \$250 TO COVER GARMIN MONTHLY MAINTENANCE AT \$19.99/MONTH										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
APPROVED NOTES: 07/08/2025 BOCC APPROVED AS REQUESTED										
0493-0000	REPAIRS - BUILDING & GROUNDS									
	50,000.00		50,000.00	500.00	1,000.00	599.84	60%	2,000.00	2,000.00	2,000.00
DEPT REQUESTED NOTES: REQUEST INCREASE OF \$1,000 FOR REPAIRS TO GROOMING SHED										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
APPROVED NOTES: 07/08/2025 BOCC APPROVED BUDGET AS REQUESTED										
0542-0000	COMMUNICATIONS & POSTAGE									
				623.80						
0560-0000	TRAVEL - EDUCATION - TRAINING									
	1,800.00	763.30	1,000.00	280.90	1,000.00	1,003.53	100%	1,000.00	1,000.00	1,000.00
DEPT REQUESTED NOTES: NO CHANGE FROM FY2025										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
TOTAL 'B' EXPENSES										
	72,300.00	18,673.60	72,000.00	16,848.40	21,500.00	18,006.51	84%	24,000.00	24,000.00	24,000.00
DEPT TOTALS										
	86,450.00	26,632.96	86,425.00	23,342.92	32,475.00	24,679.48	76%	37,620.00	37,620.00	37,620.00

WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10
 EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0029 PHYSICAL FACILITIES
 -00 PHYSICAL FACILITIES

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----		
	Budget	Actual	Budget	Actual	Budget Amount	As of 08/27/2025	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0455-0000	ADMINISTRATION EXPENSE								
				5,477.50	15,000.00		15,000.00	15,000.00	15,000.00
BUDGET OFFICER NOTES: ANTICIPATED BUILDING PERMIT COSTS RELATED TO NEW COUNTY BUILDING									
0464-0000	UTILITIES								
	20,000.00	3,205.12	12,000.00	3,095.06	5,000.00	2,592.73	4,000.00	4,000.00	4,000.00
BUDGET OFFICER NOTES: DECREASE OF \$1,000 FROM FY2025 DUE TO HISTORICAL TRENDS									
APPROVED NOTES: 07/16/2025 BOCC APPROVED BUDGET OFFICER RECOMMENDATION									
0482-0001	CAPITAL ASSET								
	479,500.00	479,474.68	300,000.00	400,000.00	400,000.00		400,000.00	400,000.00	400,000.00
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST FOR ANTICIPATED FACILITY EXPENDITURES									
0483-0000	PROFESSIONAL SERVICES								
	54,800.00	54,767.51	25,000.00	19,001.10	50,000.00	368,560.08	100,000.00	100,000.00	100,000.00
BUDGET OFFICER NOTES: INCREASE OF \$50,000 FROM FY2025 - ANTICIPATED COSTS FOR ERSTAD CONTRACTUAL AGREEMENT									
APPROVED NOTES: 07/16/2025 BOCC APPROVED BUDGET OFFICER RECOMMENDATION									
0493-0000	REPAIRS - BUILDING & GROUNDS								
	272,700.00	289,694.50	12,000,000.00	1,266,123.10	11,949,560.00	139,511.01	12,007,790.00	12,007,790.00	12,007,790.00
DEPT REQUESTED NOTES: HISTORICAL SOCIETY REQUEST OF \$51,790.00 BY PRIORITY: 1) \$24,790.00 - CONCRETE PROJECT BEHIND BUILDING 2) \$15,000.00 - TRAIN CAR 3) \$12,000.00 - BUILDING LEAN TO TOTAL = \$51,790									
OLD COURT HOUSE REPAIRS \$35,000 - TILE FLOOR REPLACEMENT ON 1ST AND 2ND FLOORS \$40,000 - UPGRADE PLUMBING FOR BASEMENT									
\$25,000 FOR NEW AC/HEAT UNITS - QTY 2 IN THE EVENT THEY FAIL - ASSESSORS OFFICE									
OVERALL TOTAL = \$151,790									

90% OF FISCAL YEAR ELAPSED

WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0029 PHYSICAL FACILITIES
-00 PHYSICAL FACILITIES

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----			
	Budget	Actual	Budget	Actual	Budget Amount	As of 08/27/2025	Actual & Pct	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
BUDGET OFFICER NOTES: \$51,790 -RECOMMEND HISTORICAL SOCIETY CAPITAL PROJECTS AS APPROVED BY COMMISSIONERS										
\$11,850.00 - RECOMMENDED FY2025 CARRYOVER OF FUNDING FOR NEW COUNTY BUILDING										
\$35,000 - RECOMMEND TILE FLOOR REPLACEMENT ON 1ST AND 2ND FLOORS										
\$40,000 - RECOMMEND UPGRADE PLUMBING ESTIMATED COSTS										
\$31,000 RECOMMEND FOR NEW AC/HEAT UNITS QTY - 3										
07/16/2025 BOCC APPROVED BUDGET OFFICER RECOMMENDATION										
0502-0000	PROPERTY TAXES - FACILITIES									
	4,100.00	3,829.00	4,100.00	3,247.00	4,100.00	3,343.00	82%	4,100.00	4,100.00	4,100.00
BUDGET OFFICER NOTES: NO CHANGE FROM FY2025										
0531-0000	RISK MANAGEMENT									
	200.00	136.00	200.00	174.00	200.00	198.00	99%	250.00	250.00	250.00
BUDGET OFFICER NOTES: INCREASE \$50 FROM FY2025 BUDGETED AMOUNT. UNDERGROUND FUEL TANKS - LIABILITY INSURANCE - DUE TO RISING COSTS										
APPROVED NOTES: 07/16/2025 BOCC APPROVED BUDGET OFFICER RECOMMENDATION										
TOTAL 'B' EXPENSES		831,300.00	831,106.81	12,041,300.00	1,597,117.76	514,204.82	4%	12,531,140.00	12,531,140.00	12,531,140.00
DEPT TOTALS		831,300.00	831,106.81	12,041,300.00	1,597,117.76	514,204.82	4%	12,531,140.00	12,531,140.00	12,531,140.00
Fund 29 Dept 0: Officer _____ Commissioner _____										
Commissioner _____ Commissioner _____										
FUND TOTALS		831,300.00	831,106.81	12,041,300.00	1,597,117.76	514,204.82	4%	12,531,140.00	12,531,140.00	12,531,140.00

WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10 EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0031 MAGISTRATE FACILITES FUND
 -00 MAGISTRATE FACILITES FUND

90% OF FISCAL YEAR ELAPSED

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----		
	Budget	Actual	Budget	Actual	Budget Amount	As of 08/27/2025	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0490-0000	REPAIRS & MAINTENANCE								
	2,500.00		2,500.00		2,500.00		500,000.00	500,000.00	500,000.00
BUDGET OFFICER NOTES: 07/16/2025 - BOCC APPROVED JUDICIAL CENTER REPAIRS FOR NEW CARPET, SECURITY GATES FOR BULLPIN PARKING LOT, NEW JUDICIAL CENTER PARKING. \$500,000 - ESTIMATED EXPENDITURES - USE ALLOCATED REVENUE									
APPROVED NOTES: \$75,000 JUDGES PARKING & SALLY PORT \$40,000 BULLPIN FENCING \$60,000 DIAGONAL PARKING BEHIND CCJC \$325,000 CCJC PARKING LOT 06/02/2025 BOCC APPROVED BUDGET OFFICER RECOMMENDATION									

TOTAL 'B' EXPENSES 2,500.00 2,500.00 2,500.00 500,000.00 500,000.00 500,000.00

DEPT TOTALS 2,500.00 2,500.00 2,500.00 500,000.00 500,000.00 500,000.00

Fund 31 Dept 0: Officer Commissioner Commissioner

FUND TOTALS 2,500.00 2,500.00 2,500.00 500,000.00 500,000.00 500,000.00

WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10 EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0032 PREVENTIVE HEALTH FUND -00 PREVENTIVE HEALTH FUND

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----		
	Budget	Actual	Budget	Actual	Budget Amount	As of 08/27/2025 Actual & Pct	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0650-0000	CONTRACT SERVICES								
293,700.00 C	293,689.80	270,000.00	269,799.12	275,000.00	251,621.92	91%	277,000.00	277,000.00	277,000.00
DEPT REQUESTED NOTES: INCREASE OF \$2,000 FROM FY2025 BUDGET AMOUNT - PER BUDGET REQUEST FROM SOUTH									
BUDGET OFFICER NOTES: CENTRAL PULPIC HEALTH DEPARTMENT.									
CONCUR WITH DEPARTMENT REQUEST									
FY2026 TOTAL 276,427 = \$23,035.58 PER MONTH									
APPROVED NOTES: 07/08/2025 BOCC APPROVED BUDGET OFFICER RECOMMENDATION									

TOTAL 'B' EXPENSES
 293,700.00 293,689.80 270,000.00 269,799.12 275,000.00 251,621.92 91% 277,000.00 277,000.00 277,000.00

DEPT TOTALS
 293,700.00 293,689.80 270,000.00 269,799.12 275,000.00 251,621.92 91% 277,000.00 277,000.00 277,000.00

Fund 32 Dept 0: Officer _____ Commissioner
 Commissioner _____

FUND TOTALS
 293,700.00 293,689.80 270,000.00 269,799.12 275,000.00 251,621.92 91% 277,000.00 277,000.00 277,000.00

**WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO**

**Fund: 0033 COURT FACILITIES FUND
-00 COURT FACILITIES FUND**

90% OF FISCAL YEAR ELAPSED

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----			
	Budget	Actual	Budget	Actual	Budget Amount	As of 08/27/2025	Actual & Pct	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0480-0000	EQUIPMENT PURCHASE									
	2,640.00	C	2,638.00	3,000.00	3,000.00			3,000.00	3,000.00	3,000.00
	DEPT REQUESTED NOTES: REQUEST NO CHANGE FOR COUNTY-REQUIRED COURTROOM EQUIPMENT AND SUPPLIES									
	BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
0505-0000	SECURITY									
				1,565.96	2,500.00			2,500.00	2,500.00	2,500.00
	DEPT REQUESTED NOTES: REALLOCATION OF COURT FACILITY-RELATED EXPENDITURES FROM OTHER BUDGETED FUNDS TO INCLUDE: MAGNETROMETER SECURITY SYSTEM MAINTENANCE AND LICENSING									
	BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
	APPROVED NOTES: 06/02/2025 BOCC APPROVED BUDGET AS REQUESTED									
TOTAL 'B' EXPENSES	2,640.00		2,638.00	3,000.00	1,565.96	52%	5,500.00	5,500.00	5,500.00	5,500.00
DEPT TOTALS	2,640.00		2,638.00	3,000.00	1,565.96	52%	5,500.00	5,500.00	5,500.00	5,500.00
	Fund 33 Dept 0: Officer _____ Commissioner _____									
	Commissioner _____ Commissioner _____									
FUND TOTALS	2,640.00		2,638.00	3,000.00	1,565.96	52%	5,500.00	5,500.00	5,500.00	5,500.00

WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0048 EMPLOYEE BENEFITS FUND
-00 EMPLOYEE BENEFITS FUND

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----				
	Budget	Actual	Budget	Actual	Budget Amount	As of 08/27/2025	Actual & Pct	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt	
0420-0000 MEDICAL INSURANCE											90% OF FISCAL YEAR ELAPSED
707,220.00	632,906.87	683,550.00	652,825.60	771,485.92	649,500.00	119%	760,895.00	760,895.00	760,895.00	760,895.00	
BUDGET OFFICER NOTES: INCREASE OF \$111,395 FROM FY2025											
MEDICAL INSURANCE = \$745,200											
PCORI = \$1,500											
LIFEFLIGHT = \$14,195 (LIFEFLIGHT INCREASED FROM \$75 A EMPLOYEE TO \$85)											
APPROVED NOTES: 07/08/2025 BOCC APPROVED BUDGET OFFICER RECOMMENDATION											
0421-0000 DENTAL INSURANCE											
157,200.00	125,692.22	150,000.00	145,244.74	133,262.58	150,000.00	89%	156,000.00	156,000.00	156,000.00	156,000.00	
BUDGET OFFICER NOTES: INCREASE OF \$6,000											
APPROVED NOTES: 07/08/2025 BOCC APPROVED BUDGET OFFICER RECOMMENDATION											
0422-0000 LIFE INSURANCE											
64,200.00	59,277.34	64,800.00	72,341.16	75,308.78	81,600.00	92%	81,600.00	81,600.00	81,600.00	81,600.00	
BUDGET OFFICER NOTES: NO CHANGE FROM FY2025											
USABLE & VOLUNTARY LIFE = \$6,055.45/MONTH OR \$72,665.40 ANNUALLY											
NCPERS = \$300 (FY2025 \$208) = \$3,600 ANNUALLY - INCREASE OF \$1,104											
APPROVED NOTES: 07/08/2025 BOCC APPROVED BUDGET OFFICER RECOMMENDATION											
0423-0000 WORK COMP INSURANCE											
201,670.00	181,396.00	240,400.00	169,378.00	226,801.00	253,240.00	90%	266,100.00	266,100.00	266,100.00	266,100.00	
BUDGET OFFICER NOTES: REFLECTS CURRENT STATE INSURANCE FUND CLASSIFIED RATE											
APPROVED NOTES: 07/08/2025 BOCC APPROVED BUDGET OFFICER RECOMMENDATION											
0425-0000 MEDICAL CLAIMS											
2,436,000.00	2,297,836.17	2,679,600.00	2,637,458.85	1,873,925.70	2,706,500.00	69%	2,976,000.00	2,976,000.00	2,976,000.00	2,976,000.00	
BUDGET OFFICER NOTES: INCREASE OF \$269,500											
MBA FIXED & CLAIMS = \$2,916,000											
ADDITIONAL STOPLOSS FOR ANTICIPATED SPEC = \$60,000											
APPROVED NOTES: 07/08/2025 BOCC APPROVED BUDGET OFFICER RECOMMENDATION											
0426-0000 VISION CLAIMS											
55,200.00	52,881.55	55,200.00	52,344.81	53,065.39	54,000.00	98%	55,020.00	55,020.00	55,020.00	55,020.00	
BUDGET OFFICER NOTES: INCREASE OF \$1,020 FROM FY2025											
APPROVED NOTES: 07/08/2025 BOCC APPROVED BUDGET OFFICER RECOMMENDATION											

WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10 EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0048 EMPLOYEE BENEFITS FUND -00 EMPLOYEE BENEFITS FUND

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----			
	Budget	Actual	Budget	Actual	Budget Amount	Actual & Pct As of 08/27/2025	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt	
TOTAL 'B' EXPENSES	3,621,490.00	3,349,990.15	3,873,550.00	3,729,593.16	3,894,840.00	3,133,849.37	80%	4,295,615.00	4,295,615.00	4,295,615.00
DEPT TOTALS	3,621,490.00	3,349,990.15	3,873,550.00	3,729,593.16	3,894,840.00	3,133,849.37	80%	4,295,615.00	4,295,615.00	4,295,615.00
		Fund 48 Dept 0: Officer				Commissioner				
		Commissioner				Commissioner				
FUND TOTALS	3,621,490.00	3,349,990.15	3,873,550.00	3,729,593.16	3,894,840.00	3,133,849.37	80%	4,295,615.00	4,295,615.00	4,295,615.00

90% OF FISCAL YEAR ELAPSED

WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10
 EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0053 NARCOTICS SEIZED ASSETS FUND
 -00 NARCOTICS SEIZED ASSETS FUND

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----		
	Budget	Actual	Budget	Actual	Budget Amount	Actual & Pct As of 08/27/2025	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0450-0001 NARCOTICS ENFORCEMENT									
53,100.00 C	47,572.26	40,000.00 C	20,911.14	20,000.00	9,257.86	46%	20,000.00	20,000.00	20,000.00
DEPT REQUESTED NOTES: NO CHANGE FROM FY2025									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
0450-0002 NARCOTICS ENFORCEMENT - FED									
	5,464.88								
0470-0000 AUTO EXPENSE									
7,400.00 C	7,393.91	10,000.00	1,244.95	10,000.00	879.61	9%	10,000.00	10,000.00	10,000.00
DEPT REQUESTED NOTES: NO CHANGE FROM FY2025									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
0470-0001 AUTO PURCHASE									
			32,750.00 C	49,686.75					
0470-0002 AUTO - FUEL									
	49.81		376.71						
0470-0003 ELECTRIC - SUPER CHARGER									
			516.09						
TOTAL 'B' EXPENSES	60,500.00	60,480.86	72,750.00	72,735.64	10,137.47	34%	30,000.00	30,000.00	30,000.00
DEPT TOTALS	60,500.00	60,480.86	72,750.00	72,735.64	10,137.47	34%	30,000.00	30,000.00	30,000.00
Fund 53 Dept 0: Officer _____ Commissioner _____									
Commissioner _____ Commissioner _____									
FUND TOTALS	60,500.00	60,480.86	72,750.00	72,735.64	10,137.47	34%	30,000.00	30,000.00	30,000.00

90% OF FISCAL YEAR ELAPSED

WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10 EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0061 COURT INTERLOCK FUND -00 COURT INTERLOCK FUND

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----		
	Budget	Actual	Budget	Actual	Budget Amount	As of 08/27/2025 Actual & Pct	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0439-0000	SCRAM MONITORING COSTS								
5,000.00	2,675.00	5,030.00	5,030.00	5,030.00	5,000.00	935.00	19%	9,000.00	9,000.00
DEPT REQUESTED NOTES: INTERLOCK FUNDS COLLECTED ARE DESIGNATED SPECIFICALLY FOR USE BY JUDGES AS THEY DEEM APPROPRIATE WITH COURT CASES AT THEIR DISCRETION. ADDITIONAL BUDGETED AMOUNT WILL HELP TO MEET THOSE COURT NEEDS TO INCREASE FROM \$5,000.00 TO \$9,000.00 FOR FY2026 AS REQUESTED.									
BUDGET OFFICER NOTES: THE BUDGET OFFICER ALSO WORKING DIRECTLY WITH THE JUDGES AS CLERK OF THE DISTRICT COURT CONCURS WITH THE REQUEST TO INCREASE THIS BUDGET. THE FUND BALANCE IS ADEQUATE FOR THE REQUESTED INCREASE.									
APPROVED NOTES: 06/02/2025 BOCC APPROVED BUDGET AS REQUESTED									

TOTAL 'B' EXPENSES
 5,000.00 2,675.00 5,030.00 5,030.00 5,000.00 935.00 19% 9,000.00 9,000.00 9,000.00

DEPT TOTALS
 5,000.00 2,675.00 5,030.00 5,030.00 5,000.00 935.00 19% 9,000.00 9,000.00 9,000.00

Fund 61 Dept 0: Officer _____ Commissioner
 Commissioner _____ Commissioner

FUND TOTALS
 5,000.00 2,675.00 5,030.00 5,030.00 5,000.00 935.00 19% 9,000.00 9,000.00 9,000.00

WORKSHEET FOR BUDGET YEAR 2026 BUDGET NUMBER 10
 EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0098 WIDOW'S BENEFIT FUND
 -00 WIDOW'S BENEFIT FUND

Account Number	----- Fiscal Year 2023 -----		----- Fiscal Year 2024 -----		----- Fiscal Year 2025 -----		----- Fiscal Year 2026 Budget #10 -----			
	Budget	Actual	Budget	Actual	Budget Amount	Actual & Pct As of 08/27/2025	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt	
0502-0001	PROPERTY TAXES - PERSONAL									
	5,000.00		5,000.00	822.02	5,000.00	30%	5,000.00	5,000.00	5,000.00	
DEPT REQUESTED NOTES: NO CHANGE FROM FY25.										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
TOTAL 'B' EXPENSES										
	5,000.00		5,000.00	822.02	5,000.00	30%	5,000.00	5,000.00	5,000.00	
DEPT TOTALS										
	5,000.00		5,000.00	822.02	5,000.00	30%	5,000.00	5,000.00	5,000.00	
Fund 98 Dept 0: Officer _____ Commissioner _____										
Commissioner _____ Commissioner _____										
FUND TOTALS										
	5,000.00		5,000.00	822.02	5,000.00	30%	5,000.00	5,000.00	5,000.00	
GRAND TOTALS										
	27,249,721.00	24,656,176.53	40,762,391.00	27,069,510.69	42,356,847.00	57%	45,433,906.00	45,311,365.00	45,311,365.00	

***** END OF REPORT *****

BUDGET TOTALS

(Revenues)

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2026 **Budget #:** 10 **Description:** 2026 APPROVED BUDGET **Type:** REVENUE

* Report Includes Active Funds and Accounts Only

FUND: 01 GENERAL FUND (CURRENT EXPENSE)

DEPT: 00 GENERAL FUND (CURRENT EXPENSE)

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
01-00-301-2022	PROPERTY TAXES 2022	2,000.00	2,000.00
01-00-301-2023	PROPERTY TAXES 2023	5,000.00	5,000.00
01-00-301-2024	PROPERTY TAXES 2024	15,000.00	15,000.00
01-00-301-2025	PROPERTY TAXES 2025	1,673,661.00	1,673,661.00
01-00-310-2022	PENALTY 2022	100.00	100.00
01-00-310-2023	PENALTY 2023	100.00	100.00
01-00-310-2024	PENALTY 2024	5,000.00	5,000.00
01-00-310-2025	PENALTY 2025	1,000.00	1,000.00
01-00-313-2022	INTEREST 2022	1,500.00	1,500.00
01-00-313-2023	INTEREST 2023	1,500.00	1,500.00
01-00-313-2024	INTEREST 2024	1,500.00	1,500.00
01-00-313-2025	INTEREST 2025	1,000.00	1,000.00
01-00-324-01	SALES TAX BASE AMT - STATE	128,984.00	128,984.00
01-00-324-30	AG REPLACEMENT - STATE	206,477.00	206,477.00
01-00-324-31	PERSONAL PROP TAX REPL - STATE	27,053.00	27,053.00
01-00-327-06	CIVIL DEFENSE - FEDERAL	20,000.00	20,000.00
01-00-329-01	GRANTS - 911 MAPPING	74,175.00	74,175.00
01-00-336-00	ASSESSORS FEES	255,000.00	255,000.00
01-00-336-06	GIS MAPPING FEES	4,500.00	4,500.00
01-00-336-34	RECREATIONAL VEHICLE FEES	750.00	750.00
01-00-337-00	RECORDERS FEES	115,000.00	115,000.00
01-00-337-05	POSTAGE FEES	1,000.00	1,000.00
01-00-338-23	VIN INSPECTIONS - DMV	1,500.00	1,500.00
01-00-341-01	INTEREST	200,000.00	200,000.00
01-00-342-00	TAX COLLECTOR COSTS	1,000.00	1,000.00
01-00-342-02	CHECK CHARGE	200.00	200.00
01-00-342-03	SPECIAL ASSESSMENT FEES	12,000.00	12,000.00
01-00-343-00	IT SERVICES CONTRACT	4,800.00	4,800.00
01-00-345-17	JOINT POWERS AGRMNT - PUB DEF	31,500.00	31,500.00
01-00-349-00	FEES FOR MISC SERVICES	115,000.00	115,000.00
01-00-355-00	GROSS EARNINGS TAX	53,400.00	53,400.00
01-00-361-03	PAWN BROKER LICENSE	60.00	60.00
01-00-361-05	BUILDING PERMIT FEE	200,000.00	200,000.00
01-00-361-06	ZONING	18,500.00	18,500.00
01-00-391-00	MISCELLANEOUS REVENUE	4,000.00	4,000.00
01-00-399-50	SOCIAL SERVICES	90,000.00	90,000.00
01-00-399-85	REIMBURSEMENTS	47,120.00	47,120.00
DEPT 00 - GENERAL FUND (CURRENT EXPENSE) TOTAL	3,319,380.00	3,319,380.00	3,319,380.00

TOTAL GENERAL FUND (CURRENT EXPENSE)	3,319,380.00	3,319,380.00	3,319,380.00
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BUDGET TOTALS BY ACCOUNT

Fiscal Year: 2026 **Budget #:** 10 **Description:** 2026 APPROVED BUDGET **Type:** REVENUE

* Report Includes Active Funds and Accounts Only

FUND: 02 ROAD & BRIDGE
DEPT: 00 ROAD & BRIDGE

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
02-00-301-2022 PROPERTY TAXES 2022	250.00	250.00	250.00
02-00-301-2023 PROPERTY TAXES 2023	1,000.00	1,000.00	1,000.00
02-00-301-2024 PROPERTY TAXES 2024	1,500.00	1,500.00	1,500.00
02-00-301-2025 PROPERTY TAXES 2025	69,104.00	69,104.00	69,104.00
02-00-310-2022 PENALTY 2022	50.00	50.00	50.00
02-00-310-2023 PENALTY 2023	25.00	25.00	25.00
02-00-310-2024 PENALTY 2024	25.00	25.00	25.00
02-00-310-2025 PENALTY 2025	50.00	50.00	50.00
02-00-313-2022 INTEREST 2022	50.00	50.00	50.00
02-00-313-2023 INTEREST 2023	25.00	25.00	25.00
02-00-313-2024 INTEREST 2024	25.00	25.00	25.00
02-00-313-2025 INTEREST 2025	50.00	50.00	50.00
02-00-324-01 SALES TAX BASE AMT - STATE	8,500.00	8,500.00	8,500.00
02-00-324-07 SALES TAX - GENERAL FUND - ITD	120,000.00	120,000.00	120,000.00
02-00-324-08 SALES TAX - HB362 - ITD	7,500.00	7,500.00	7,500.00
02-00-324-30 AG REPLACEMENT - STATE	1,464.00	1,464.00	1,464.00
02-00-324-31 PERSONAL PROP TAX REPL - STATE	906.00	906.00	906.00
02-00-324-50 HIGHWAY USERS REVENUE - STATE	240,000.00	240,000.00	240,000.00
02-00-336-34 RECREATIONAL VEHICLE FEES	1,000.00	1,000.00	1,000.00
02-00-355-00 GROSS EARNINGS TAX	3,000.00	3,000.00	3,000.00
02-00-391-31 MAGNESIUM CHLORIDE	5,000.00	5,000.00	5,000.00
DEPT 00 - ROAD & BRIDGE TOTAL	459,524.00	459,524.00	459,524.00
TOTAL ROAD & BRIDGE	459,524.00	459,524.00	459,524.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2026 **Budget #:** 10 **Description:** 2026 APPROVED BUDGET **Type:** REVENUE

* Report Includes Active Funds and Accounts Only

FUND: 03 EMERGENCY MEDICAL SERVICES
DEPT: 00 EMERGENCY MEDICAL SERVICES

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
03-00-336-26 EMS MONTHLY DISBURSEMENT	8,000.00	8,000.00	8,000.00
DEPT 00 - EMERGENCY MEDICAL SERVICES TOTAL	8,000.00	8,000.00	8,000.00
TOTAL EMERGENCY MEDICAL SERVICES	8,000.00	8,000.00	8,000.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2026 **Budget #:** 10 **Description:** 2026 APPROVED BUDGET **Type:** REVENUE

* Report Includes Active Funds and Accounts Only

FUND: 04 AMBULANCE SERVICES
DEPT: 00 AMBULANCE SERVICES

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
04-00-301-2022 PROPERTY TAXES 2022	300.00	300.00	300.00
04-00-301-2023 PROPERTY TAXES 2023	500.00	500.00	500.00
04-00-301-2024 PROPERTY TAXES 2024	3,000.00	3,000.00	3,000.00
04-00-301-2025 PROPERTY TAXES 2025	241,111.00	241,111.00	241,111.00
04-00-310-2022 PENALTY 2022	25.00	25.00	25.00
04-00-310-2023 PENALTY 2023	25.00	25.00	25.00
04-00-310-2024 PENALTY 2024	75.00	75.00	75.00
04-00-310-2025 PENALTY 2025	100.00	100.00	100.00
04-00-313-2022 INTEREST 2022	100.00	100.00	100.00
04-00-313-2023 INTEREST 2023	150.00	150.00	150.00
04-00-313-2024 INTEREST 2024	400.00	400.00	400.00
04-00-313-2025 INTEREST 2025	100.00	100.00	100.00
04-00-324-01 SALES TAX BASE AMT - STATE	19,690.00	19,690.00	19,690.00
04-00-324-31 PERSONAL PROP TAX REPL - STATE	3,257.00	3,257.00	3,257.00
04-00-355-00 GROSS EARNINGS TAX	8,200.00	8,200.00	8,200.00
DEPT 00 - AMBULANCE SERVICES TOTAL	277,033.00	277,033.00	277,033.00
TOTAL AMBULANCE SERVICES	277,033.00	277,033.00	277,033.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2026 **Budget #:** 10 **Description:** 2026 APPROVED BUDGET **Type:** REVENUE

* Report Includes Active Funds and Accounts Only

FUND: 06 DISTRICT COURT
DEPT: 00 DISTRICT COURT

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
06-00-324-31 PERSONAL PROP TAX REPL - STATE	283.00	283.00	283.00
06-00-360-01 RESTITUTION - COURT	100.00	100.00	100.00
06-00-360-02 JURY DONATIONS	500.00	500.00	500.00
06-00-360-10 COURT FINES AND FEES	230,000.00	230,000.00	230,000.00
DEPT 00 - DISTRICT COURT TOTAL	230,883.00	230,883.00	230,883.00
TOTAL DISTRICT COURT	230,883.00	230,883.00	230,883.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2026 **Budget #:** 10 **Description:** 2026 APPROVED BUDGET **Type:** REVENUE

* Report Includes Active Funds and Accounts Only

FUND: 08 JUSTICE FUND
DEPT: 00 JUSTICE FUND

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
08-00-301-2022	PROPERTY TAXES 2022	5,000.00	5,000.00
08-00-301-2023	PROPERTY TAXES 2023	10,000.00	10,000.00
08-00-301-2024	PROPERTY TAXES 2024	50,000.00	50,000.00
08-00-301-2025	PROPERTY TAXES 2025	4,507,733.00	4,507,733.00
08-00-310-2022	PENALTY 2022	150.00	150.00
08-00-310-2023	PENALTY 2023	200.00	200.00
08-00-310-2024	PENALTY 2024	1,000.00	1,000.00
08-00-310-2025	PENALTY 2025	2,500.00	2,500.00
08-00-313-2022	INTEREST 2022	2,000.00	2,000.00
08-00-313-2023	INTEREST 2023	2,000.00	2,000.00
08-00-313-2024	INTEREST 2024	5,000.00	5,000.00
08-00-313-2025	INTEREST 2025	3,000.00	3,000.00
08-00-324-01	SALES TAX BASE AMT - STATE	368,122.00	368,122.00
08-00-324-02	SALES TAX EXCESS AMT - STATE	515,000.00	515,000.00
08-00-324-03	REVENUE SHARING	1,200,000.00	1,200,000.00
08-00-324-04	REINSTATE DRIVERS LIC - STATE	7,000.00	7,000.00
08-00-324-11	GRANT - BLM - STATE	4,500.00	4,500.00
08-00-324-17	GRANT - BOAT SAFETY - STATE	30,000.00	30,000.00
08-00-324-18	GRANT - OFF HWY VEHICL - STATE	37,694.00	37,694.00
08-00-324-31	PERSONAL PROP TAX REPL - STATE	46,849.00	46,849.00
08-00-327-11	GRANT - DOJ COPS GRANT - FED	150,000.00	150,000.00
08-00-338-00	SHERIFFS FEES	40,000.00	40,000.00
08-00-338-22	VIN INSPECTIONS - SHERIFF	8,500.00	8,500.00
08-00-338-27	CONCEAL WEAPON PERMIT RENEWAL	13,000.00	13,000.00
08-00-338-33	DRIVERS LICENSE FEES - SHERIFF	84,000.00	84,000.00
08-00-338-35	FINGER PRINTING FEES - SHERIFF	3,000.00	3,000.00
08-00-345-01	CITY OF ALBION CONTRACT	2,500.00	2,500.00
08-00-345-02	CITY OF BURLEY CONTRACT	2,450,382.00	2,450,382.00
08-00-345-03	CITY OF DECLO CONTRACT	4,800.00	4,800.00
08-00-345-04	CITY OF MALTA CONTRACT	2,400.00	2,400.00
08-00-345-05	CITY OF OAKLEY CONTRACT	4,000.00	4,000.00
08-00-345-07	DARE OFFICER SRO	448,400.00	448,400.00
08-00-345-16	JOINT POWERS AGRMNT - MCCJC	5,623,460.00	5,623,460.00
08-00-349-00	FEES FOR MISC SERVICES	35,000.00	35,000.00
08-00-355-00	GROSS EARNINGS TAX	160,000.00	160,000.00
08-00-360-10	COURT FINES AND FEES	40,000.00	40,000.00
08-00-391-16	SEX OFFENDER REGISTRATION	3,000.00	3,000.00
08-00-391-17	YOUTH PLATE FEES	100.00	100.00
08-00-397-01	FUND TRANSFER - MCCJC	-2,027,918.00	-2,027,918.00
DEPT 00 - JUSTICE FUND TOTAL	13,842,372.00	13,842,372.00	13,842,372.00
TOTAL JUSTICE FUND	13,842,372.00	13,842,372.00	13,842,372.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2026 **Budget #:** 10 **Description:** 2026 APPROVED BUDGET **Type:** REVENUE

* Report Includes Active Funds and Accounts Only

FUND: 09 K-9 EXPENSE
DEPT: 00 K-9 EXPENSE

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
09-00-338-51 K-9 DONATIONS	2,500.00	2,500.00	2,500.00
DEPT 00 - K-9 EXPENSE TOTAL	2,500.00	2,500.00	2,500.00
TOTAL K-9 EXPENSE			
	2,500.00	2,500.00	2,500.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2026 **Budget #:** 10 **Description:** 2026 APPROVED BUDGET **Type:** REVENUE

* Report Includes Active Funds and Accounts Only

FUND: 12 M-C MISDEMEANOR PROBATION
DEPT: 00 M-C MISDEMEANOR PROBATION

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
12-00-330-06 MC WORK FEES - MCCJC	1,600.00	1,600.00	1,600.00
12-00-345-15 JOINT POWERS AGRMNT - MPO	753,400.00	753,400.00	753,400.00
12-00-359-01 PROBATION FEES	220,000.00	220,000.00	220,000.00
12-00-359-03 SCRAM UNITS	120,000.00	120,000.00	120,000.00
12-00-391-13 INTOX FEES AND DRUG TESTING	270,000.00	270,000.00	270,000.00
DEPT 00 - M-C MISDEMEANOR PROBATION TOTAL	1,365,000.00	1,365,000.00	1,365,000.00
TOTAL M-C MISDEMEANOR PROBATION	1,365,000.00	1,365,000.00	1,365,000.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2026 **Budget #:** 10 **Description:** 2026 APPROVED BUDGET **Type:** REVENUE

* Report Includes Active Funds and Accounts Only

FUND: 13 911 COMMUNICATIONS
DEPT: 00 911 COMMUNICATIONS

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
13-00-341-01 INTEREST	20,000.00	20,000.00	20,000.00
13-00-347-01 911 SURCHARGES	238,000.00	238,000.00	238,000.00
13-00-347-02 PRE PAID PHONES	22,000.00	22,000.00	22,000.00
DEPT 00 - 911 COMMUNICATIONS TOTAL	280,000.00	280,000.00	280,000.00
TOTAL 911 COMMUNICATIONS	280,000.00	280,000.00	280,000.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2026 **Budget #:** 10 **Description:** 2026 APPROVED BUDGET **Type:** REVENUE

* Report Includes Active Funds and Accounts Only

FUND: 15 CONSOLIDATED ELECTIONS
DEPT: 00 CONSOLIDATED ELECTIONS

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
15-00-324-21 GRANT - HAVA	28,000.00	28,000.00	28,000.00
15-00-324-90 ELECTION CONSOLIDATION - STATE	92,000.00	92,000.00	92,000.00
15-00-391-99 OTHER RECEIPTS/MISC TRANSFERS	157,000.00	157,000.00	157,000.00
DEPT 00 - CONSOLIDATED ELECTIONS TOTAL	277,000.00	277,000.00	277,000.00
TOTAL CONSOLIDATED ELECTIONS	277,000.00	277,000.00	277,000.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2026 **Budget #:** 10 **Description:** 2026 APPROVED BUDGET **Type:** REVENUE

* Report Includes Active Funds and Accounts Only

FUND: 16 SOCIAL SERVICES-ASSISTANCE
DEPT: 00 SOCIAL SERVICES-ASSISTANCE

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
16-00-301-2021 PROPERTY TAXES 2021	750.00	750.00	750.00
16-00-310-2021 PENALTY 2021	50.00	50.00	50.00
16-00-313-2021 INTEREST 2021	25.00	25.00	25.00
DEPT 00 - SOCIAL SERVICES-ASSISTANCE TOTAL	825.00	825.00	825.00
TOTAL SOCIAL SERVICES-ASSISTANCE	825.00	825.00	825.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2026 **Budget #:** 10 **Description:** 2026 APPROVED BUDGET **Type:** REVENUE

* Report Includes Active Funds and Accounts Only

FUND: 17 COMMUNITY COLLEGE
DEPT: 00 COMMUNITY COLLEGE

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
17-00-324-31 PERSONAL PROP TAX REPL - STATE	1,979.00	1,979.00	1,979.00
17-00-324-36 LIQUOR FUNDS - STATE	145,000.00	145,000.00	145,000.00
DEPT 00 - COMMUNITY COLLEGE TOTAL	146,979.00	146,979.00	146,979.00
TOTAL COMMUNITY COLLEGE	146,979.00	146,979.00	146,979.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2026 **Budget #:** 10 **Description:** 2026 APPROVED BUDGET **Type:** REVENUE

* Report Includes Active Funds and Accounts Only

FUND: 18 CASSIA COUNTY FAIR
DEPT: 00 CASSIA COUNTY FAIR

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
18-00-301-2022 PROPERTY TAXES 2022	300.00	300.00	300.00
18-00-301-2023 PROPERTY TAXES 2023	750.00	750.00	750.00
18-00-301-2024 PROPERTY TAXES 2024	4,000.00	4,000.00	4,000.00
18-00-301-2025 PROPERTY TAXES 2025	96,682.00	96,682.00	96,682.00
18-00-310-2022 PENALTY 2022	10.00	10.00	10.00
18-00-310-2023 PENALTY 2023	20.00	20.00	20.00
18-00-310-2024 PENALTY 2024	50.00	50.00	50.00
18-00-310-2025 PENALTY 2025	100.00	100.00	100.00
18-00-313-2022 INTEREST 2022	100.00	100.00	100.00
18-00-313-2023 INTEREST 2023	150.00	150.00	150.00
18-00-313-2024 INTEREST 2024	500.00	500.00	500.00
18-00-313-2025 INTEREST 2025	150.00	150.00	150.00
18-00-324-01 SALES TAX BASE AMT - STATE	15,592.00	15,592.00	15,592.00
18-00-324-31 PERSONAL PROP TAX REPL - STATE	3,217.00	3,217.00	3,217.00
18-00-355-00 GROSS EARNINGS TAX	8,000.00	8,000.00	8,000.00
DEPT 00 - CASSIA COUNTY FAIR TOTAL	129,621.00	129,621.00	129,621.00
TOTAL CASSIA COUNTY FAIR	129,621.00	129,621.00	129,621.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2026 **Budget #:** 10 **Description:** 2026 APPROVED BUDGET **Type:** REVENUE

* Report Includes Active Funds and Accounts Only

FUND: 19 HISTORICAL SOCIETY
DEPT: 00 HISTORICAL SOCIETY

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
19-00-301-2022 PROPERTY TAXES 2022	35.00	35.00	35.00
19-00-301-2023 PROPERTY TAXES 2023	100.00	100.00	100.00
19-00-301-2024 PROPERTY TAXES 2024	750.00	750.00	750.00
19-00-301-2025 PROPERTY TAXES 2025	41,932.00	41,932.00	41,932.00
19-00-310-2022 PENALTY 2022	5.00	5.00	5.00
19-00-310-2023 PENALTY 2023	5.00	5.00	5.00
19-00-310-2024 PENALTY 2024	20.00	20.00	20.00
19-00-310-2025 PENALTY 2025	25.00	25.00	25.00
19-00-313-2022 INTEREST 2022	25.00	25.00	25.00
19-00-313-2023 INTEREST 2023	25.00	25.00	25.00
19-00-313-2024 INTEREST 2024	100.00	100.00	100.00
19-00-313-2025 INTEREST 2025	25.00	25.00	25.00
19-00-324-01 SALES TAX BASE AMT - STATE	3,425.00	3,425.00	3,425.00
19-00-324-31 PERSONAL PROP TAX REPL - STATE	354.00	354.00	354.00
19-00-355-00 GROSS EARNINGS TAX	1,800.00	1,800.00	1,800.00
DEPT 00 - HISTORICAL SOCIETY TOTAL	48,626.00	48,626.00	48,626.00
TOTAL HISTORICAL SOCIETY	48,626.00	48,626.00	48,626.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2026 **Budget #:** 10 **Description:** 2026 APPROVED BUDGET **Type:** REVENUE

* Report Includes Active Funds and Accounts Only

FUND: 20 REVALUATION
DEPT: 00 REVALUATION

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
20-00-301-2022 PROPERTY TAXES 2022	300.00	300.00	300.00
20-00-301-2023 PROPERTY TAXES 2023	1,000.00	1,000.00	1,000.00
20-00-301-2024 PROPERTY TAXES 2024	5,000.00	5,000.00	5,000.00
20-00-301-2025 PROPERTY TAXES 2025	235,869.00	235,869.00	235,869.00
20-00-310-2022 PENALTY 2022	10.00	10.00	10.00
20-00-310-2023 PENALTY 2023	20.00	20.00	20.00
20-00-310-2024 PENALTY 2024	100.00	100.00	100.00
20-00-310-2025 PENALTY 2025	150.00	150.00	150.00
20-00-313-2022 INTEREST 2022	150.00	150.00	150.00
20-00-313-2023 INTEREST 2023	200.00	200.00	200.00
20-00-313-2024 INTEREST 2024	750.00	750.00	750.00
20-00-313-2025 INTEREST 2025	200.00	200.00	200.00
20-00-324-01 SALES TAX BASE AMT - STATE	19,263.00	19,263.00	19,263.00
20-00-324-31 PERSONAL PROP TAX REPL - STATE	4,172.00	4,172.00	4,172.00
20-00-355-00 GROSS EARNINGS TAX	10,000.00	10,000.00	10,000.00
DEPT 00 - REVALUATION TOTAL	277,184.00	277,184.00	277,184.00
TOTAL REVALUATION	277,184.00	277,184.00	277,184.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2026 **Budget #:** 10 **Description:** 2026 APPROVED BUDGET **Type:** REVENUE

* Report Includes Active Funds and Accounts Only

FUND: 23 SOLID WASTE DISTRICT
DEPT: 00 SOLID WASTE DISTRICT

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
23-00-301-2022 PROPERTY TAXES 2022	2,000.00	2,000.00	2,000.00
23-00-301-2023 PROPERTY TAXES 2023	4,000.00	4,000.00	4,000.00
23-00-301-2024 PROPERTY TAXES 2024	10,000.00	10,000.00	10,000.00
23-00-301-2025 PROPERTY TAXES 2025	690,000.00	690,000.00	690,000.00
23-00-310-2022 PENALTY 2022	50.00	50.00	50.00
23-00-310-2023 PENALTY 2023	100.00	100.00	100.00
23-00-310-2024 PENALTY 2024	150.00	150.00	150.00
23-00-310-2025 PENALTY 2025	500.00	500.00	500.00
23-00-313-2022 INTEREST 2022	1,000.00	1,000.00	1,000.00
23-00-313-2023 INTEREST 2023	1,000.00	1,000.00	1,000.00
23-00-313-2024 INTEREST 2024	100.00	100.00	100.00
23-00-313-2025 INTEREST 2025	500.00	500.00	500.00
23-00-391-08 GATE RECEIPTS	145,000.00	145,000.00	145,000.00
DEPT 00 - SOLID WASTE DISTRICT TOTAL	854,400.00	854,400.00	854,400.00
TOTAL SOLID WASTE DISTRICT	854,400.00	854,400.00	854,400.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2026 **Budget #:** 10 **Description:** 2026 APPROVED BUDGET **Type:** REVENUE

* Report Includes Active Funds and Accounts Only

FUND: 25 WATERWAYS
DEPT: 00 WATERWAYS

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
25-00-324-17 GRANT - BOAT SAFETY - STATE	20,000.00	20,000.00	20,000.00
25-00-336-38 BOAT LICENSE FEES	40,000.00	40,000.00	40,000.00
DEPT 00 - WATERWAYS TOTAL	60,000.00	60,000.00	60,000.00

TOTAL WATERWAYS	60,000.00	60,000.00	60,000.00
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B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2026 **Budget #:** 10 **Description:** 2026 APPROVED BUDGET **Type:** REVENUE

* Report Includes Active Funds and Accounts Only

FUND: 27 NOXIOUS WEED & PEST
DEPT: 00 NOXIOUS WEED & PEST

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
27-00-301-2022 PROPERTY TAXES 2022	2,000.00	2,000.00	2,000.00
27-00-301-2023 PROPERTY TAXES 2023	750.00	750.00	750.00
27-00-301-2024 PROPERTY TAXES 2024	4,000.00	4,000.00	4,000.00
27-00-301-2025 PROPERTY TAXES 2025	309,251.00	309,251.00	309,251.00
27-00-310-2022 PENALTY 2022	50.00	50.00	50.00
27-00-310-2023 PENALTY 2023	25.00	25.00	25.00
27-00-310-2024 PENALTY 2024	100.00	100.00	100.00
27-00-310-2025 PENALTY 2025	150.00	150.00	150.00
27-00-313-2022 INTEREST 2022	200.00	200.00	200.00
27-00-313-2023 INTEREST 2023	50.00	50.00	50.00
27-00-313-2024 INTEREST 2024	300.00	300.00	300.00
27-00-313-2025 INTEREST 2025	250.00	250.00	250.00
27-00-324-01 SALES TAX BASE AMT - STATE	25,255.00	25,255.00	25,255.00
27-00-324-11 GRANT - BLM - STATE	60,000.00	60,000.00	60,000.00
27-00-324-31 PERSONAL PROP TAX REPL - STATE	5,395.00	5,395.00	5,395.00
27-00-349-00 FEES FOR MISC SERVICES	71,500.00	71,500.00	71,500.00
27-00-349-02 WEED ENFORCEMENT	7,000.00	7,000.00	7,000.00
27-00-349-03 WEED CONTROL	17,000.00	17,000.00	17,000.00
27-00-355-00 GROSS EARNINGS TAX	13,000.00	13,000.00	13,000.00
DEPT 00 - NOXIOUS WEED & PEST TOTAL	516,276.00	516,276.00	516,276.00
TOTAL NOXIOUS WEED & PEST	516,276.00	516,276.00	516,276.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2026 **Budget #:** 10 **Description:** 2026 APPROVED BUDGET **Type:** REVENUE

* Report Includes Active Funds and Accounts Only

FUND: 28 SNOWMOBILE
DEPT: 00 SNOWMOBILE

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
28-00-336-40 SNOWMOBILE LICENSE FEES	30,000.00	30,000.00	30,000.00
DEPT 00 - SNOWMOBILE TOTAL	30,000.00	30,000.00	30,000.00
TOTAL SNOWMOBILE	30,000.00	30,000.00	30,000.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2026 **Budget #:** 10 **Description:** 2026 APPROVED BUDGET **Type:** REVENUE

* Report Includes Active Funds and Accounts Only

FUND: 29 PHYSICAL FACILITIES
DEPT: 00 PHYSICAL FACILITIES

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
DEPT 00 - PHYSICAL FACILITIES TOTAL	0.00	0.00	0.00
TOTAL PHYSICAL FACILITIES	0.00	0.00	0.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2026 **Budget #:** 10 **Description:** 2026 APPROVED BUDGET **Type:** REVENUE

* Report Includes Active Funds and Accounts Only

FUND: 31 MAGISTRATE FACILITES FUND
DEPT: 00 MAGISTRATE FACILITES FUND

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
31-00-322-00 STATE LIQUOR FUNDS	120,000.00	120,000.00	120,000.00
31-00-360-05 MAGISTRATE FACILITY & OPS	38,500.00	38,500.00	38,500.00
DEPT 00 - MAGISTRATE FACILITES FUND TOTAL	158,500.00	158,500.00	158,500.00

TOTAL MAGISTRATE FACILITES FUND	158,500.00	158,500.00	158,500.00
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B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2026 **Budget #:** 10 **Description:** 2026 APPROVED BUDGET **Type:** REVENUE

* Report Includes Active Funds and Accounts Only

FUND: 32 PREVENTIVE HEALTH FUND
DEPT: 00 PREVENTIVE HEALTH FUND

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
32-00-301-2022 PROPERTY TAXES 2022	300.00	300.00	300.00
32-00-301-2023 PROPERTY TAXES 2023	750.00	750.00	750.00
32-00-301-2024 PROPERTY TAXES 2024	3,000.00	3,000.00	3,000.00
32-00-301-2025 PROPERTY TAXES 2025	209,662.00	209,662.00	209,662.00
32-00-310-2022 PENALTY 2022	25.00	25.00	25.00
32-00-310-2023 PENALTY 2023	50.00	50.00	50.00
32-00-310-2024 PENALTY 2024	100.00	100.00	100.00
32-00-310-2025 PENALTY 2025	100.00	100.00	100.00
32-00-313-2022 INTEREST 2022	100.00	100.00	100.00
32-00-313-2023 INTEREST 2023	200.00	200.00	200.00
32-00-313-2024 INTEREST 2024	300.00	300.00	300.00
32-00-313-2025 INTEREST 2025	100.00	100.00	100.00
32-00-324-01 SALES TAX BASE AMT - STATE	17,122.00	17,122.00	17,122.00
32-00-324-31 PERSONAL PROP TAX REPL - STATE	968.00	968.00	968.00
32-00-355-00 GROSS EARNINGS TAX	9,000.00	9,000.00	9,000.00
DEPT 00 - PREVENTIVE HEALTH FUND TOTAL	241,777.00	241,777.00	241,777.00
TOTAL PREVENTIVE HEALTH FUND	241,777.00	241,777.00	241,777.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2026 **Budget #:** 10 **Description:** 2026 APPROVED BUDGET **Type:** REVENUE

* Report Includes Active Funds and Accounts Only

FUND: 33 COURT FACILITIES FUND
DEPT: 00 COURT FACILITIES FUND

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
33-00-360-04 COURT FACILITIES	5,500.00	5,500.00	5,500.00
DEPT 00 - COURT FACILITIES FUND TOTAL	5,500.00	5,500.00	5,500.00

TOTAL COURT FACILITIES FUND	5,500.00	5,500.00	5,500.00
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B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2026 **Budget #:** 10 **Description:** 2026 APPROVED BUDGET **Type:** REVENUE

* Report Includes Active Funds and Accounts Only

FUND: 48 EMPLOYEE BENEFITS FUND
DEPT: 00 EMPLOYEE BENEFITS FUND

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
48-00-397-03 FUND TRANSFER - BENEFITS	4,295,615.00	4,295,615.00	4,295,615.00
DEPT 00 - EMPLOYEE BENEFITS FUND TOTAL	4,295,615.00	4,295,615.00	4,295,615.00
TOTAL EMPLOYEE BENEFITS FUND	4,295,615.00	4,295,615.00	4,295,615.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2026 **Budget #:** 10 **Description:** 2026 APPROVED BUDGET **Type:** REVENUE

* Report Includes Active Funds and Accounts Only

FUND: 53 NARCOTICS SEIZED ASSETS FUND
DEPT: 00 NARCOTICS SEIZED ASSETS FUND

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
53-00-327-20 PMT FROM SEIZED ASSETS - FED	5,000.00	5,000.00	5,000.00
53-00-338-71 PAYMENT FROM SEIZED ASSETS	10,000.00	10,000.00	10,000.00
53-00-360-01 RESTITUTION - COURT	5,000.00	5,000.00	5,000.00
53-00-360-12 PYMT FROM CIVIL COMPROMISE	10,000.00	10,000.00	10,000.00
DEPT 00 - NARCOTICS SEIZED ASSETS FUND TOTAL	30,000.00	30,000.00	30,000.00
TOTAL NARCOTICS SEIZED ASSETS FUND			
	30,000.00	30,000.00	30,000.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2026 **Budget #:** 10 **Description:** 2026 APPROVED BUDGET **Type:** REVENUE

* Report Includes Active Funds and Accounts Only

FUND: 61 COURT INTERLOCK FUND
DEPT: 00 COURT INTERLOCK FUND

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
61-00-360-11 COURT INTERLOCK FUNDS	3,500.00	3,500.00	3,500.00
DEPT 00 - COURT INTERLOCK FUND TOTAL	3,500.00	3,500.00	3,500.00
TOTAL COURT INTERLOCK FUND	3,500.00	3,500.00	3,500.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2026 **Budget #:** 10 **Description:** 2026 APPROVED BUDGET **Type:** REVENUE

* Report Includes Active Funds and Accounts Only

FUND: 98 WIDOW'S BENEFIT FUND
DEPT: 00 WIDOW'S BENEFIT FUND

* Account No. - Description	Dept Requested Amount	Budget Officer Amount	Approved Amount
98-00-341-01 INTEREST	740.00	740.00	740.00
DEPT 00 - WIDOW'S BENEFIT FUND TOTAL	740.00	740.00	740.00
TOTAL WIDOW'S BENEFIT FUND	740.00	740.00	740.00

B U D G E T T O T A L S B Y A C C O U N T

Fiscal Year: 2026 **Budget #:** 10 **Description:** 2026 APPROVED BUDGET **Type:** REVENUE

*** Report Includes Active Funds and Accounts Only**

GRAND TOTAL	26,861,235.00	26,861,235.00	26,861,235.00
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*****END OF REPORT*****

COUNTY BUDGET LAW

Idaho Code

Title 31 Chapter 16

31-1602. DUTIES OF BUDGET OFFICER -- ESTIMATE OF EXPENSES. The county auditor of each county in this state shall be the budget officer of his county, and as such budget officer, it shall be his duty to compile and prepare a preliminary budget for consideration by the county commissioners of his county, and upon the adoption of the final budget, as hereinafter provided, it shall be his duty to see that the provisions thereof are complied with.

On or before the first Monday in May of each year the county budget officer shall notify, in writing, each county official, elective or appointive, in charge of any office, department, service, agency or institution of the county, to file with such budget officer, on or before the third Monday in May thereafter, an itemized estimate showing both the probable revenues from sources other than taxation that will accrue to his office, department, service, agency or institution during the fiscal year, to which the budget is intended to apply, and all expenditures required by such office, department, service, agency, or institution, for the same period, together with a brief explanatory statement of the request.

Said estimates and reports shall be submitted upon forms furnished by the budget officer showing the entire revenues and expenditures under each classification and subdivision thereof the two (2) preceding fiscal years, the amount actually received and expended to the second Monday of April of the current fiscal year, and the estimated total receipts and expenditures for the current fiscal year and show any and all estimated balances, at the end of the current fiscal year, in any appropriation available and applicable to the functions performed by such office, department, service, agency or institution.

Said estimates of probable expenditures shall be under classifications set by the board of county commissioners, to include, at a minimum, the "Salaries, Benefits, and Detail of Other Expenses."

If any county official, elective or appointive, in charge of any office, department, service, agency or institution has had, or contemplates having, any expenditures, the reports of which can not properly made under any of the above classifications, the same shall be reported in detail in addition to the information provided for in said forms.

Any official or employee failing or refusing to furnish said estimates or information within the time hereinabove provided shall pay a penalty of not less than ten dollars (\$10.00) nor more than fifty dollars (\$50.00) as may be determined by order of the board of county commissioners, said penalty to be deducted by the county auditor from the next salary warrant due such official or employee and credited to the current expense fund of said county.

In the event of the absence, failure or disability of any official or employee required to furnish estimates and information, as hereinabove provided, the budget officer may designate any person temporarily in charge of such office, department, service, agency or institution to furnish said estimates and information required by this act. Provided, however, if for any cause said estimates and information are not filed with the budget officer in proper time to be included in the county budget hereinafter provided for, the budget officer shall prepare an estimate of expenditures for any such office, department, service, agency or institution, so failing to file its estimate, and such estimate so prepared by the budget officer and approved by the county commissioners shall be the budget for that office, department, service, agency or institution for the fiscal year to which the budget is intended to apply.

31-1603. SUGGESTED BUDGET -- CONTENTS. Upon the receipt by the county budget officer of the estimates and information from all offices, departments, services, agencies and institutions of the county, or the preparation thereof by said budget officer, as hereinabove provided, said county budget officer shall prepare and file with the board of county commissioners a suggested budget of said county for the ensuing fiscal year. Said suggested budget shall show, so far as practicable, the complete financial program of the county for the

ensuing fiscal year by showing all contemplated expenditures and the source of revenues with which to pay the same.

31-1604. APPROVAL OF TENTATIVE APPROPRIATIONS -- NOTICE -- FINAL APPROPRIATIONS. The suggested budget prepared by the county budget officer as hereinabove provided, together with the estimates and information furnished by the various offices, departments, services, agencies and institutions of the county shall be submitted by said county budget officer to the board of county commissioners of his county on or before the first Monday in August of each year; said county commissioners shall convene to consider said proposed budget in detail and make any alterations allowable by law and which they deem advisable, and agree upon a tentative amount to be allowed and appropriated for the ensuing fiscal year to each office, department, service, agency or institution of the county. Such allowances or appropriations shall be made under the classifications of: "Salaries" or "Salaries and Benefits," and "Detail of Other Expenses," or "Detail of Other Expenses and Benefits," and may include "Benefits," as a separate category as hereinafter provided.

When the commissioners have agreed on such tentative appropriations the county budget officer, not later than the third week in August, shall cause notice to be published setting forth the amount of anticipated revenue from property taxes and the total of revenues anticipated from sources other than property taxes and the amount proposed to be appropriated to each office, department, service, agency or institution for the ensuing fiscal year, in not less than two (2) classifications and which shall include "Salaries," or "Salaries and Benefits," and "Detail of Other Expenses," or "Detail of Other Expenses and Benefits," and which may include "Benefits" as a separate classification together with the amounts expended under these classifications during each of the two (2) previous fiscal years by each office, department, service, agency or institution; and that the board of county commissioners will meet on or before the Tuesday following the first Monday in September, next succeeding, for the purpose of considering and fixing a final budget and making appropriations to each office, department, service, agency or institution of the county for the ensuing fiscal year at which time any taxpayer may appear and be heard upon any part or parts of said tentative budget and fixing the time and place of such meeting. Said notice shall be published in a newspaper as prescribed in section 31-819, Idaho Code.

31-1605. HEARING UPON BUDGET APPROPRIATIONS -- ADOPTION OF FINAL BUDGET -- FIXING OF LEVIES -- GENERAL RESERVE APPROPRIATION. On or before the Tuesday following the first Monday in September of each year the board of county commissioners shall meet at the time and place designated in said notice. Any taxpayer may appear and be heard upon any part or parts of said tentative budget. Such hearing may be continued from day to day but must be concluded by the second Monday in September. Any officer or employee in charge of any office, department, service, agency or institution of the county may be called before said board at the time the estimates for his office, department, service, agency or institution are under consideration and be examined by said board or any taxpayer concerning the expenditures made by him and the estimated expenditures for the ensuing fiscal year.

Upon the conclusion of such hearing, the county commissioners shall fix and determine the amount of the budget, which in no event shall be greater than the amount of the tentative budget or include an amount to be raised from property taxes greater than the amount advertised, and by resolution adopt the budget and enter said resolution on the official minutes of the board.

Said budget as finally adopted for the ensuing fiscal year shall specify the fund or funds against which warrants shall be issued for the expenditures so authorized, respectively, and the aggregate of expenditures authorized against any fund shall not exceed the estimated revenues to accrue to such fund during the ensuing

fiscal year from sources other than taxation together with any balances and plus revenues to be derived from taxation for such ensuing fiscal year, within the limitations imposed by chapter 8 of [title 63](#), Idaho Code, or by any statutes of the state of Idaho in force and effect.

Thereafter, at the time provided by law, the board of county **commissioners shall fix the levies** for the ensuing fiscal year necessary to raise the amount of expenditures as determined by the adopted budget, less the total estimated revenues from sources other than taxation, including available surplus, not subject to the provisions of section [31-1605A](#), Idaho Code, as determined by the board, and such expenditures as are to be made with the proceeds of authorized bond issues.

During the year the county commissioners may proceed to adjust the budget as adopted to reflect the receipt of uncheduled revenue, grants, or donations from federal, state or local governments or private sources, provided that there shall be no increase in anticipated property taxes. The annual budget procedure shall be complied with as nearly as practicable before the budget may be adjusted.

The board shall also have the right to make a "general reserve appropriation," said appropriation not to exceed five per cent (5%) of the current expense budget as finally adopted, the total levy however, for current expense, including the "general reserve appropriation," to be within the limitations imposed by chapter 8 of [title 63](#), Idaho Code, or by any statutes of the state of Idaho in force and effect. In the event of any unforeseen contingency arising, which could not reasonably have been foreseen at the time of making the budget, and which shall require the expenditure of money not provided for in the budget, the board of county commissioners, by unanimous vote thereof, shall have the right to make an appropriation from the "general reserve appropriation" to the office, department, service, agency or institution in which said contingency arises, in such amount as shall be determined by resolution of said board. Provided, however, that no appropriation may be made from the "general reserve appropriation" to any county fund which is authorized under the law to make a special levy.

31-1606. EXPENDITURE LIMITED BY APPROPRIATIONS -- ROAD AND BRIDGE APPROPRIATIONS -- INCREASE OF SALARIES. The **estimates of expenditures** as classified in each of the three (3) general classes, "Salaries," "Benefits" and "Detail of Other Expenses," required in section [31-1602](#), Idaho Code, as finally fixed and adopted as the county budget by said board of county commissioners, **shall constitute the appropriations for the county for the ensuing fiscal year. Each and every county official or employee shall be limited in making expenditures or the incurring of liabilities to the respective amounts of such appropriations.** Provided, in the case of road and bridge appropriations, other than "Salaries" and "Benefits," any lawful transfer deemed necessary may be made by resolution formally adopted by the board of county commissioners at a regular or special meeting thereof, which action must be entered upon the minutes of said board; provided, further, that no salary may be increased during the ensuing year after the final budget is adopted, without resolution of the board of county commissioners, which resolution shall be entered upon their minutes.

31-1607. EXPENDITURES FINANCED BY BOND ISSUE -- EXPENDITURES IN EXCESS OF APPROPRIATIONS -- LIABILITY OF OFFICERS. Where any budget shall contain an expenditure program to be financed from a bond issue to be authorized thereafter, no such expenditures shall be made or incurred until such bonds have been duly authorized and the proceeds therefrom are available.

Expenditures made, liabilities incurred or warrants issued **in excess of any of the budget appropriations or as revised** by transfer as herein provided, **shall not be a liability of the county**, but the official making or incurring such liability, expenditure, or issuing such warrant shall be liable therefor personally and upon his official bond, as is hereinafter provided. The **county auditor shall issue no warrant and the county commissioners shall approve no claim for any expenditure in excess of said budget appropriations or as revised** under the provisions hereof,

except upon an order of a court of competent jurisdiction, or for emergencies as hereinafter provided. Any county officer creating any liability or any county commissioner or commissioners, or county auditor approving any claim or issuing any warrant in excess of any such budget appropriation, except as above provided, shall be liable to the county for the amount of such claim or warrant which amount shall be recovered by action against such county official, elective or appointive, county commissioner or commissioners or auditor, or all of them and their several sureties on their official bonds. It shall be the duty of the prosecuting attorney of such county to bring such action in the name of said county in any court of competent jurisdiction; provided, that no action shall be maintained or prosecuted for any liability heretofore or hereafter incurred under the provisions of chapter 232 of the Idaho Session Laws, 1927, as amended by chapter 138 of the Idaho Session Laws, 1929, upon any state of facts which will not support an action under the provisions of this act.

31-1501. CLAIMS PRESENTED TO BE ACCOMPANIED BY RECEIPTS. The board of commissioners must not hear or consider any claim against the county unless accompanied by a receipt or documentation giving all items of the claim, duly certified by the authorized county official that the amount claimed is justly due or services were rendered. No claim shall be paid if not presented to the board within a year from the date the bill was generated.

31-1502. CHECK LIST OF BILLS ALLOWED. The board must require their clerk to furnish them with a list of all bills and accounts of every nature, giving the name of each person in whose favor an account or bill has been allowed, with the amount allowed him and out of what fund the same is to be paid. The board must review the list and certify to its correctness. The county treasurer must pay no warrant that does not correspond with said list.

31-1503. PROHIBITIONS ON ALLOWANCE OF CLAIMS. The board must not for any purpose contract debts or liabilities, except in pursuance of law. They must not allow any account of any county officer while he neglects or refuses to perform any duty required of him by law or is liable upon any official or other bond.

31-1505. PARTIAL ALLOWANCE AND RECONSIDERATION. When the board finds that any claim presented is not payable by the county, or is not a proper county charge, it must be rejected. If they find it to be a proper county charge, but greater in amount than is justly due, the board may allow the claim in part and draw a warrant for the portion allowed, on the claimant filing a receipt in full for his account. If the claimant is unwilling to receive such amount in full payment, the claim may be again considered at the next regular succeeding session of the board, but not afterward.

31-1701. AUDIT OF COUNTY FINANCES -- FILING. The board of county commissioners of every county shall cause to be made, annually, a full and complete audit of the financial transactions of the county. Such audit shall be made by and under the direction of the board of county commissioners as required in section 67-450B, Idaho Code.