ADOPTED BUDGET

ELECTED OFFICIALS

COUNTY COMMISSIONERS:
LEONARD M. BECK ~ BOB KUNAU ~ KENT R. SEARLE

CLERK	***TREASURER***	***ASSESSOR***
JOE LARSEN	***LAURA GREENER***	***MART ADAMS***
SHERIFF	***PROSECUTOR***	***CORONER***
JARROD THOMPSON	***MCCORD LARSEN***	***CRAIG RINEHART***

2026 - 2027

FISCAL YEAR

2027

BUDGET OVERVIEW

Cassia County

FY2027

BOARD OF COMMISSIONERS APPROVED BUDGET

- *01 General Fund (Current Expense)*
- *Justice Fund*
- *Indigent Levy (repealed)*
- *Funds Receiving Levy Allocations*
- *Joint Budgets*

Explanations: **Changes of more than 8% (general inflation) or of significant note*

FUND-DEPT	DEPARTMENT NAME	FY2026 Adopted Budget	FY2027 BOCC Budget	$ Change	% Change	Explanations
01-01	Auditor & Recorder	479,200	459,350	(19,850)	-4.14%	Decrease due to elimination of one position
01-02	Assessor	669,426	612,300	(57,126)	-8.53%	
01-03	Treasurer/Tax Collector	290,650	347,450	56,800	19.54%	Increase due to additioanl part time employee position added
01-05	Commissioners	367,200	383,050	15,850	4.32%	
01-08	M-C Public Defender	31,500	23,500	(8,000)	-25.40%	Decrease due to approved contractual rental agreement to house Idaho State Public Defense office
01-09	Civil Defense	61,425	60,375	(1,050)	-1.71%	
01-10	Buildings & Grounds	466,150	460,000	(6,150)	-1.32%	
01-13	Agricultural Extension Service	293,420	314,000	20,580	7.01%	
01-15	County Elections	285,400	260,500	(24,900)	-8.72%	Decrease due to Administrative changes
01-18	General Operations	626,881	616,215	(10,666)	-1.70%	
01-20	Information Technology	755,000	795,000	40,000	5.30%	
01-21	Building & Zoning	733,700	759,200	25,500	3.48%	Increase for additional required software upgrades and training
01-30	M-C Veterans Service Officer	33,547	36,247	2,700	8.05%	
	General Fund (Current Expense)	**$5,093,499**	**$5,127,187**	**$33,688**	0.66%	
02-00	Road & Bridge	712,150	918,275	206,125	28.94%	Increase due to new equipment facility
03-00	Emergency Medical Services	10,500	10,500	0	0.00%	
04-00	Ambulance Services	278,425	294,800	16,375	5.88%	
06-00	District Court	399,326	429,716	30,390	7.61%	
	Other Dedicated Funds	**$1,400,401**	**$1,653,291**	**$252,890**	18.06%	
08-02	Discretionary Compensation	18,770	18,870	100	0.53%	
08-03	District Court Clerks	647,800	694,650	46,850	7.23%	
08-05	M-C Juvenile Probation	266,397	428,240	161,843	60.75%	Increase due to shared expenditures with Misdemeanor Probation and the cancellation of Joint County contract
08-07	Prosecuting Attorney	989,000	1,009,300	20,300	2.05%	
08-09	Coroner	122,280	123,025	745	0.61%	
08-21	Sheriff - County/City	7,395,040	7,587,326	192,286	2.60%	
08-27	M-C Criminal Justice Center	5,623,460	5,873,191	249,731	4.44%	
08-28	M-C Juvenile Detention Center	576,930	241,700	(335,230)	-58.11%	Decrease due to new contractual agreement with Minidoka County.
	Justice Fund	**$15,639,677**	**$15,976,302**	**$336,625**	2.15%	
09-00	K-9 Expense	4,000	4,000	0	0.00%	
12-00	M-C Misdemeanor Probation	1,390,000	1,057,670	(332,330)	-23.91%	Decreased due to shared expenditures with Juvenile Probation and cancellation of Joint County Contract
13-00	911 Communications	954,840	798,550	(156,290)	-16.37%	Decreased due to new sofware purchases implimented in fiscal year 2026 for the Next Generation 911 and CAD software improvments.
15-00	Consolidated Elections	367,010	348,490	(18,520)	-5.05%	
16-00	Social Services-Assistance	90,000	90,000	0	0.00%	
16-01	Social Services-Legal Defense	9,000	9,000	0	0.00%	
17-00	Community College	200,000	180,000	(20,000)	-10.00%	Decreased due to historical trend
18-00	Cassia County Fair	301,913	344,290	42,377	14.04%	Approved Increase of 3% per the Board of County Commissioners for anticipated Fairgrounds improvments and equipment and additional new hire of part time employee
19-00	Historical Society	56,000	57,750	1,750	3.13%	
20-00	Revaluation	468,000	475,300	7,300	1.56%	
23-00	Solid Waste District	1,043,600	1,088,223	44,623	4.28%	
25-00	Waterways	84,000	74,000	(10,000)	-11.90%	Decreased due to current dedicated fund balance
27-00	Noxious Weed & Pest	518,550	532,100	13,550	2.61%	
28-00	Snowmobile	37,620	42,150	4,530	12.04%	Increased due to Board approved Cost of Living increase
29-00	Physical Facilities	12,531,140	11,043,350	(1,487,790)	-11.87%	Decreased due to anticipated building expenditures for new Administrative Building and historical trend
31-00	Magistrate Facilities Fund	500,000	675,000	175,000	35.00%	Increase of $175,000 for approved security camera system for the Cassia County Judicial Center
32-00	Preventive Health Fund	277,000	280,980	3,980	1.44%	
33-00	Court Facilities Fund	5,500	5,500	0	100.00%	
48-00	Employee Benefits Fund	4,295,615	4,300,305	4,690	0.11%	
53-00	Narcotics Seized Assets Fund	30,000	12,000	(18,000)	-60.00%	Decreased $18,000 due to current fund balance of dedicated fund
61-00	Court Interlock Fund	9,000	9,000	0	0.00%	
98-00	Widow's Benefit Fund	5,000	5,000	0	0.00%	
	Other Dedicated Funds	**$23,177,788**	**$21,432,658**	**-$1,745,130**	-7.53%	
	ALL FUNDS TOTAL	**$45,311,365**	**$44,189,438**	**-$1,121,927**	-2.48%	
01	Current Expense Total	$5,093,499	$5,127,187	$33,688	0.66%	
08	Justice Fund Expense Total	$15,639,677	$15,976,302	$336,625	2.15%	
	All Other Dedicated Funds Total	$24,578,189	$23,085,949	-$1,492,240	-6.07%	
	Levy Qualified Amounts	$23,944,540	$24,616,700	$672,160	2.81%	
	Budgeted Levy Amounts	$7,422,634	$7,872,363	$449,729	6.06%	

Dedicated Fund Percentages of Overall Budget

11.60% - Current Expense ~ 36.15% - Justice Fund ~ 52.25% for all other dedicated funds

Total amounts are allocated in whole or in part from levied funding from the

2026 Dollar Certification of Budget Request to Board of Commissioners L-2 in the amount of

$7,872,363 for FY2027

(17.82% of the FY2027 budget is tax levied)

CASSIA COUNTY FY2027 BUDGET

Revenue Summary Sheet

	Fund	FY2027 Budget	Cash Forward Balance	Estimated Revenue	Grants & Transfers	Reserves Transfer in	Prop Tax Repl & Ag Repl	Property Taxes
1	Current Expense	**$5,127,187**	**$548,363**	$1,259,613	$23,500	$1,271,141	$274,878	$1,750,752
4	Ambulance Services	**$294,800**	**$557**	$32,665			$3,257	$258,321
6	District Court	**$429,716**	**$198,933**	$230,500			$283	
8	Justice	**$15,976,302**	**$361,715**	$3,795,910	$5,804,240	$1,139,593	$46,849	$4,829,495
17	Community College	**$180,000**	**$33,021**	$145,000			$1,979	
18	Cassia County Fair	**$344,290**	**$208,174**	$26,722			$3,217	$106,177
19	Historical Society	**$57,750**	**$6,221**	$6,250			$354	$44,925
20	Revaluation	**$475,300**	**$181,280**	$37,143			$4,172	$252,705
27	Noxious Weed & Pest	**$532,100**	**$1,680**	$193,700			$5,395	$331,325
32	Preventive Health Fund	**$280,980**	**$24,238**	$31,147			$968	$224,627
3	Emergency Medical Services	**$10,500**	**$2,500**	$8,000				
9	K-9 Expense	**$4,000**	**$1,500**	$2,500				
12	M-C Misdemeanor Probation	**$1,057,670**	**$97,968**	$593,200		$366,502		
13	E911 Communications	**$798,550**	**$518,550**	$280,000				
15	Consolidated Elections	**$348,490**	**$68,490**	$120,000		$160,000		
16	Social Services	**$99,000**	**$97,700**	$1,300				
23	Solid Waste District	**$1,088,223**	**$233,823**	$854,400				
25	Waterways	**$74,000**	**$14,000**	$60,000				
28	Snowmobile	**$42,150**	**$12,150**	$30,000				
29	Physical Facilities	**$11,043,350**	**$0**	$0		$11,043,350		
31	Magistrate Fund	**$675,000**	**$516,500**	$158,500				
33	Court Facilities Fund	**$5,500**	**$0**	$5,500				
48	Employee Benefits Fund	**$4,300,305**	**$0**	$0	$4,300,305			
53	Narcotics Seized Assets Fund	**$12,000**	**$0**	$12,000				
61	Court Interlock Fund	**$9,000**	**$5,500**	$3,500				
98	Widow's Benefit Fund	**$5,000**	**$4,260**	$740				
2	Road & Bridge	**$918,275**	**$583,734**	$258,135		$0	$2,370	$74,036
	Total	$44,189,438	$3,720,857	$8,146,425	$10,128,045	$13,980,586	$343,722	$7,872,363

Published: August 6 & 20, 2026

JOINT BUDGET

OVERVIEWS

FY2026 MCCJC Fund Carryover Estimate

Updated: 06/09/2026

Anticipated Jail Revenues

9129 JAIL TRUST	
Available Cash Balance 06/09/2026	**$ 1,506,343.49**
Grant - Alien Asst SCAAP - FED	0.00
Bond - MCCJC	1,500.00
Inmate Housing - MCCJC	285,000.00
Inmate Medical - MCCJC	5,000.00
Reimb. Inmate Housing - MCCJC	1,000.00
McWork Fees - MCCJC	400.00
Work Release - MCCJC	0.00
Landfill - MCCJC	0.00
US Marshall Transport - MCCJC	3,750.00
Commission on Commissary - MCCJC	7,000.00
Inmate Phone - MCCJC	7,200.00
Restitution - Court	0.00
Intox Fees & Drug Testing	0.00
2nd Semi-annual PMT - Minidoka	**834,382.00**
2nd Semi-annual PMT - Cassia	**1,013,959.00**
Total Anticipated Revenues (Jun - Sep)	**$ 2,159,191.00**
Available Cash Balance + Estimated Revenues	**$ 3,665,534.49**
Estimated Remaining FY2026 Jail Expense	**1,670,000.00**
Amount to be held in Reserves	
Estimated Cash Carryover	**$1,995,534.49**

($95,000 x 3 PMTS) IDOC is in arrears two PMTS as of the date of this report, anticipating receiving 3 PMTS

($2,500 x 3 PMTS) Inmate medical is in arrears two PMTS as of the date of this report, anticipating receiving 3 PMTS

($1,800 x 4 PMTS) Due to new FCC Rule

Jail Expenses

FY2026 (Actual)	
Oct-25	305,280.90
Nov-25	357,174.01
Dec-25	380,646.79
Jan-26	510,082.86
Feb-26	406,807.61
Mar-26	475,121.24
Apr-26	379,601.48
May-26	368,159.09
	3,182,873.98
FY2026 (Estimate)	
Jun-26	350,000.00
Jul-26	400,000.00
Aug-26	420,000.00
Sep-26	500,000.00
	1,670,000.00

Monthly Expense Average:

$397,859.25

(FY2026 Oct - May total divided by Eight months for the monthly average)

Annual Remaining Cash	
FY2024	**FY2025**
1,692,844.18	1,401,815.21

Historical Expenditures	
FY2024	**FY2025**
327,161.84	359,346.99
441,932.46	420,903.78
408,285.36	457,996.42
437,192.27	559,523.82

FY2027 MCCJC Budget Appropriation

Updated: 06/09/2026

Fund	*Revenue Source*	*FY2027 Budget* Department Request	Budget Officer Recommendation	Notes
9129-0-330-2	Bond - MCCJC	5,100	5,200	**Based on historical trends and a conservative reduction to account for delayed revenue receipts**
9129-0-330-3	Inmate Housing - MCCJC	1,241,000	1,253,600	**FY2026 Trend with more consistent payments from IDOC**
9129-0-330-4	Inmate Medical - MCCJC	26,563	24,500	**FY2026 Actual Receipts & Trend**
9129-0-330-5	Reimb. Inmate Housing - MCCJC	4,420	1,000	
9129-0-330-6	McWork Fees - MCCJC	1,700	850	
9129-0-330-8	Landfill - MCCJC	0	0	
9129-0-330-9	Transport - MCCJC	19,550	19,000	**Increased based on FY2026 Trend**
9129-0-330-60	Commission on Commissary - MCCJC	27,200	26,400	**Reduction based on FY2026 Trend**
9129-0-330-61	Inmate Phone - MCCJC	20,400	20,400	**Reduction due to new FCC Ruling**
9129-0-360-1	Restitution - Court	425	500	
9129-0-391-13	Intox Fees & Drug Testing	0	0	
9129-0-391-34	Settlement Funds - Opioid	0	0	
	Total	**$ 1,346,358**	**$ 1,351,450**	
	Estimated Fund Carryover		**$ 1,995,534**	**Calculated from the Fund Carryover Estimate Worksheet**
	Total Estimated Revenue & Carryover		**$ 3,346,984**	**Total of estimated revenue, Jail Trust carryover, and commissary funds**

Expenses	
FY2027 Budgeted Estimates:	
"A" Budget (Wages & Salaries)	$ 2,721,600
"D" Budget (Employee Benefit Costs)	$ 1,305,550
"B" Budget (Operation Expenditures)	$ 1,351,890
"C" Budget (Capital Expenditures)	$ 425,200
Total MCCJC Expenditures	**$ 5,804,240**
Expenses Above Revenue Projections	**$ (2,457,256)**
Capital Expenditures (50% each county)	**$ 425,200**
Operational Expenses (Calculated by Census)	**$ 2,032,056**

Annual Differences

	FY2026	FY2027	Difference
Minidoka	$1,668,764.02	$1,084,351.81	-$584,412.21
Cassia	$2,027,918.76	$1,372,903.70	-$655,015.06
TOTAL	**$3,696,682.78**	**$2,457,255.51**	**-$1,239,427.27**

Minidoka 5-year average of inmate census

Minidoka		
Capital Expenses	**50.00%**	**$ 212,600**
Operation Expenses	**42.90%**	**$ 871,751.81**
	Total	**$ 1,084,352**
	2 payments of	**$ 542,176**

Cassia 5-year average of inmate census

Cassia		
Capital Expenses	**50.00%**	**$ 212,600**
Operation Expenses	**57.10%**	**$ 1,160,304**
	Total	**$ 1,372,904**
	2 payments of	**$ 686,452**

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: 2027 **Budget #:** 2 **Description:** 2027 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	254,000.00	254,000.00	254,000.00
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	36,000.00	36,000.00	36,000.00
01-01-411-00	SOCIAL SECURITY	22,000.00	22,000.00	22,000.00
01-01-413-00	MEDICAL / GROUP INSURANCE	83,500.00	83,500.00	83,500.00
01-01-416-00	WORK COMP INSURANCE	400.00	400.00	400.00
01-01-437-00	RECORD PRESERVATION	1,000.00	1,000.00	1,000.00
01-01-440-01	SUPPLIES - OFFICE	5,000.00	5,000.00	5,000.00
01-01-455-00	ADMINISTRATION EXPENSE	10,000.00	10,000.00	10,000.00
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	15,000.00	15,000.00	15,000.00
	DEPT 01 - AUDITOR & RECORDER TOTAL	459,350.00	459,350.00	459,350.00

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

Fiscal Year: 2027 **Budget #:** 2 **Description:** 2027 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	94,000.00	94,000.00	94,000.00
01-02-401-02	SALARIES - DEPUTIES	289,000.00	289,000.00	289,000.00
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	49,000.00	49,000.00	49,000.00
01-02-411-00	SOCIAL SECURITY	30,000.00	30,000.00	30,000.00
01-02-413-00	MEDICAL / GROUP INSURANCE	130,000.00	130,000.00	130,000.00
01-02-416-00	WORK COMP INSURANCE	1,600.00	1,600.00	1,600.00
01-02-440-01	SUPPLIES - OFFICE	5,000.00	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	500.00	500.00
01-02-560-00	TRAVEL - EDUCATION - TRAINING	6,500.00	6,500.00	6,500.00
	DEPT 02 - ASSESSOR TOTAL	613,300.00	612,300.00	612,300.00

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

Fiscal Year: 2027 **Budget #:** 2 **Description:** 2027 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	94,000.00	94,000.00	94,000.00
01-03-401-02	SALARIES - DEPUTIES	134,500.00	134,500.00	134,500.00
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	30,000.00	30,000.00	30,000.00
01-03-411-00	SOCIAL SECURITY	18,000.00	18,000.00	18,000.00
01-03-413-00	MEDICAL / GROUP INSURANCE	56,000.00	56,000.00	56,000.00
01-03-416-00	WORK COMP INSURANCE	400.00	400.00	400.00
01-03-440-01	SUPPLIES - OFFICE	2,800.00	2,800.00	2,800.00
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	4,500.00	4,500.00	4,500.00
	DEPT 03 - TREASURER / TAX COLLECTOR TOTAL	347,450.00	347,450.00	347,450.00

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

Fiscal Year: 2027 **Budget #:** 2 **Description:** 2027 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	120,500.00	120,500.00	120,500.00
01-05-401-01	SALARIES - OFFICERS	91,000.00	91,000.00	91,000.00
01-05-401-10	SALARIES - DEPUTY CLERK	34,500.00	34,500.00	34,500.00
01-05-404-00	WAGES - EXTRA HELP	1,500.00	1,500.00	1,500.00
01-05-409-00	ACCRUAL PAYOUT CONTINGENCY	500.00	500.00	500.00
01-05-410-00	RETIREMENT	31,000.00	31,000.00	31,000.00
01-05-411-00	SOCIAL SECURITY	19,000.00	19,000.00	19,000.00
01-05-413-00	MEDICAL / GROUP INSURANCE	76,000.00	76,000.00	76,000.00
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
01-05-560-00	TRAVEL - EDUCATION - TRAINING	8,000.00	8,000.00	8,000.00
	DEPT 05 - COMMISSIONERS TOTAL	383,050.00	383,050.00	383,050.00

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

Fiscal Year: 2027 **Budget #:** 2 **Description:** 2027 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	5,000.00	5,000.00	5,000.00
01-08-490-00	REPAIRS & MAINTENANCE	4,500.00	4,500.00	4,500.00
01-08-493-00	REPAIRS - BUILDING & GROUNDS	500.00	500.00	500.00
01-08-500-00	RENT / LEASE	13,500.00	13,500.00	13,500.00
	DEPT 08 - M-C PUBLIC DEFENDER TOTAL	23,500.00	23,500.00	23,500.00

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

Fiscal Year: 2027 **Budget #:** 2 **Description:** 2027 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	0.00	0.00
01-09-455-00	ADMINISTRATION EXPENSE	32,400.00	32,400.00	32,400.00
01-09-460-00	COMMUNICATIONS - RADIO	14,000.00	14,000.00	14,000.00
01-09-470-00	AUTO EXPENSE	4,200.00	3,700.00	3,700.00
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	61,025.00	60,375.00	60,375.00

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

Fiscal Year: 2027 **Budget #:** 2 **Description:** 2027 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	102,000.00	102,000.00	102,000.00
01-10-401-15	SALARIES - MAINTENANCE	79,000.00	79,000.00	79,000.00
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	23,500.00	23,500.00	23,500.00
01-10-411-00	SOCIAL SECURITY	14,500.00	14,500.00	14,500.00
01-10-413-00	MEDICAL / GROUP INSURANCE	74,500.00	74,500.00	74,500.00
01-10-416-00	WORK COMP INSURANCE	6,500.00	6,500.00	6,500.00
01-10-440-00	SUPPLIES	25,000.00	25,000.00	25,000.00
01-10-440-02	SUPPLIES - FURNITURE & FIXTURE	2,000.00	2,000.00	2,000.00
01-10-464-00	UTILITIES	60,000.00	60,000.00	60,000.00
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	6,000.00	6,000.00	6,000.00
01-10-490-00	REPAIRS & MAINTENANCE	23,000.00	23,000.00	23,000.00
01-10-493-00	REPAIRS - BUILDING & GROUNDS	30,000.00	30,000.00	30,000.00
01-10-650-00	CONTRACT SERVICES	5,000.00	5,000.00	5,000.00
	DEPT 10 - BUILDINGS & GROUNDS TOTAL	460,000.00	460,000.00	460,000.00

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

Fiscal Year: 2027 **Budget #:** 2 **Description:** 2027 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	57,000.00	57,000.00	57,000.00
01-13-401-03	SALARIES - CLERICAL	80,500.00	80,500.00	80,500.00
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	14,500.00	14,500.00	14,500.00
01-13-411-00	SOCIAL SECURITY	11,500.00	11,500.00	11,500.00
01-13-413-00	MEDICAL / GROUP INSURANCE	37,500.00	37,500.00	37,500.00
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	68,550.00	68,550.00	68,550.00
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	5,500.00	5,500.00
01-13-542-00	COMMUNICATIONS & POSTAGE	2,000.00	2,000.00	2,000.00
01-13-560-00	TRAVEL - EDUCATION - TRAINING	13,000.00	13,000.00	13,000.00
	DEPT 13 - AGRICULTURAL EXTENSION SERVICE TOTAL	315,000.00	314,000.00	314,000.00

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

Fiscal Year: 2027 **Budget #:** 2 **Description:** 2027 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	96,500.00	96,500.00	96,500.00
01-15-404-00	WAGES - EXTRA HELP	19,800.00	19,800.00	19,800.00
01-15-409-00	ACCRUAL PAYOUT CONTINGENCY	1,000.00	1,000.00	1,000.00
01-15-410-00	RETIREMENT	15,000.00	15,000.00	15,000.00
01-15-411-00	SOCIAL SECURITY	9,500.00	9,500.00	9,500.00
01-15-413-00	MEDICAL / GROUP INSURANCE	37,500.00	37,500.00	37,500.00
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	15,000.00	15,000.00	15,000.00
01-15-560-00	TRAVEL - EDUCATION - TRAINING	7,000.00	7,000.00	7,000.00
	DEPT 15 - COUNTY ELECTIONS TOTAL	260,500.00	260,500.00	260,500.00

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

Fiscal Year: 2027 **Budget #:** 2 **Description:** 2027 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	1,250.00	1,250.00	1,250.00
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
01-18-456-00	COUNTY PROMOTIONS	5,250.00	5,250.00	5,250.00
01-18-468-00	MISC FEES & EXPENSES	1,000.00	1,000.00	1,000.00
01-18-483-00	PROFESSIONAL SERVICES	50,000.00	50,000.00	50,000.00
01-18-489-00	MAINTENANCE AGREEMENTS	3,000.00	3,000.00	3,000.00
01-18-528-00	DUES / MEMBERSHIPS	105,500.00	105,500.00	105,500.00
01-18-531-00	RISK MANAGMENT	355,900.00	355,900.00	355,900.00
01-18-532-00	COUNTY MANAGEMENT	9,000.00	9,000.00	9,000.00
01-18-542-00	COMMUNICATIONS & POSTAGE	56,000.00	56,000.00	56,000.00
01-18-545-00	PRINTING / PUBLICATION / FORMS	5,000.00	5,000.00	5,000.00
	DEPT 18 - GENERAL OPERATIONS TOTAL	616,215.00	616,215.00	616,215.00

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

Fiscal Year: 2027 **Budget #:** 2 **Description:** 2027 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	97,000.00	97,000.00	97,000.00
01-20-401-07	SALARIES - TECH	75,000.00	75,000.00	75,000.00
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	22,000.00	22,000.00	22,000.00
01-20-411-00	SOCIAL SECURITY	13,500.00	13,500.00	13,500.00
01-20-413-00	MEDICAL / GROUP INSURANCE	37,500.00	37,500.00	37,500.00
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	127,000.00	127,000.00	127,000.00
01-20-489-00	MAINTENANCE AGREEMENTS	66,340.00	66,340.00	66,340.00
01-20-525-00	INFORMATION TECH / SOFTWARE	4,000.00	4,000.00	4,000.00
01-20-525-01	IT - DSL & INTERNET	43,660.00	43,660.00	43,660.00
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	238,500.00	238,500.00	238,500.00
	DEPT 20 - INFORMATION TECHNOLOGY TOTAL	795,000.00	795,000.00	795,000.00

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

Fiscal Year: 2027 **Budget #:** 2 **Description:** 2027 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	346,000.00	346,000.00	346,000.00
01-21-401-03	SALARIES - CLERICAL	124,000.00	124,000.00	124,000.00
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	60,500.00	60,500.00	60,500.00
01-21-411-00	SOCIAL SECURITY	37,500.00	37,500.00	37,500.00
01-21-413-00	MEDICAL / GROUP INSURANCE	100,000.00	100,000.00	100,000.00
01-21-416-00	WORK COMP INSURANCE	4,500.00	4,500.00	4,500.00
01-21-440-01	SUPPLIES - OFFICE	5,000.00	4,000.00	4,000.00
01-21-440-02	SUPPLIES - FURNITURE & FIXTURE	5,000.00	5,000.00	5,000.00
01-21-446-00	SURVEYING / ADDRESSING	2,000.00	2,000.00	2,000.00
01-21-470-00	AUTO EXPENSE	3,000.00	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	6,000.00	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	200.00	200.00	200.00
01-21-545-00	PRINTING / PUBLICATION / FORMS	7,500.00	5,000.00	5,000.00
01-21-560-00	TRAVEL - EDUCATION - TRAINING	13,000.00	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	764,200.00	759,200.00	759,200.00

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

Fiscal Year: 2027 **Budget #:** 2 **Description:** 2027 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	825.00	825.00	825.00
01-30-650-00	CONTRACT SERVICES	35,422.00	35,422.00	35,422.00
	DEPT 30 - M-C VETERANS SERVICE OFFICER TOTAL	36,247.00	36,247.00	36,247.00
	TOTAL GENERAL FUND (CURRENT EXPENSE)	**5,134,837.00**	**5,127,187.00**	**5,127,187.00**

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

Fiscal Year: 2027 **Budget #:** 2 **Description:** 2027 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	109,000.00	109,000.00	109,000.00
02-00-404-00	WAGES - EXTRA HELP	15,000.00	15,000.00	15,000.00
02-00-409-00	ACCRUAL PAYOUT CONTINGENCY	1,000.00	1,000.00	1,000.00
02-00-410-00	RETIREMENT	16,000.00	16,000.00	16,000.00
02-00-411-00	SOCIAL SECURITY	10,000.00	10,000.00	10,000.00
02-00-413-00	MEDICAL / GROUP INSURANCE	37,500.00	37,500.00	37,500.00
02-00-416-00	WORK COMP INSURANCE	5,500.00	5,500.00	5,500.00
02-00-440-01	SUPPLIES - OFFICE	200.00	200.00	200.00
02-00-440-04	SUPPLIES - ROAD & SHOP	12,000.00	11,000.00	11,000.00
02-00-464-00	UTILITIES	4,000.00	3,000.00	3,000.00
02-00-470-00	AUTO EXPENSE	20,000.00	15,000.00	15,000.00
02-00-470-01	AUTO PURCHASE	15,000.00	15,000.00	15,000.00
02-00-470-02	AUTO - FUEL	50,000.00	40,000.00	40,000.00
02-00-480-00	EQUIPMENT PURCHASE	32,000.00	32,000.00	32,000.00
02-00-483-00	PROFESSIONAL SERVICES	4,000.00	3,000.00	3,000.00
02-00-489-00	MAINTENANCE AGREEMENTS	133,000.00	133,000.00	133,000.00
02-00-528-00	DUES / MEMBERSHIPS	200.00	200.00	200.00
02-00-542-00	COMMUNICATIONS & POSTAGE	3,000.00	3,000.00	3,000.00
02-00-554-01	UNIFORMS - PROTECTIVE CLOTHING	500.00	500.00	500.00
02-00-560-00	TRAVEL - EDUCATION - TRAINING	1,000.00	1,000.00	1,000.00
02-00-610-00	ROAD & BRIDGE MAINTENANCE	76,500.00	76,500.00	76,500.00
02-00-611-00	MAGNESIUM CHLORIDE	60,000.00	60,000.00	60,000.00
02-00-800-00	CAPITAL IMPROVEMENTS	330,875.00	330,875.00	330,875.00
	DEPT 00 - ROAD & BRIDGE TOTAL	936,275.00	918,275.00	918,275.00
	TOTAL ROAD & BRIDGE	**936,275.00**	**918,275.00**	**918,275.00**

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

Fiscal Year: 2027 **Budget #:** 2 **Description:** 2027 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**

BUDGET TOTALS BY ACCOUNT

Fiscal Year: 2027 **Budget #:** 2 **Description:** 2027 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	284,100.00	284,100.00	284,100.00
	DEPT 00 - AMBULANCE SERVICES TOTAL	294,800.00	294,800.00	294,800.00
	TOTAL AMBULANCE SERVICES	**294,800.00**	**294,800.00**	**294,800.00**

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

Fiscal Year: 2027 **Budget #:** 2 **Description:** 2027 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	118,000.00	118,000.00	118,000.00
06-00-401-05	SALARIES - LAW CLERK	93,000.00	93,000.00	93,000.00
06-00-401-06	SALARIES - INTERPRETER	30,000.00	30,000.00	30,000.00
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	31,500.00	31,500.00	31,500.00
06-00-411-00	SOCIAL SECURITY	19,500.00	19,500.00	19,500.00
06-00-413-00	MEDICAL / GROUP INSURANCE	56,000.00	56,000.00	56,000.00
06-00-416-00	WORK COMP INSURANCE	400.00	400.00	400.00
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	200.00	200.00	200.00
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	200.00	200.00	200.00
06-00-600-01	COURT COSTS - INTERPRETER	21,000.00	21,000.00	21,000.00
06-00-600-02	COURT COSTS - JURY	21,000.00	21,000.00	21,000.00
06-00-600-04	COURT COSTS - DISTRICT ADMIN	9,916.00	9,916.00	9,916.00
06-00-601-00	LAW LIBRARY	3,500.00	3,500.00	3,500.00
	DEPT 00 - DISTRICT COURT TOTAL	429,716.00	429,716.00	429,716.00

TOTAL DISTRICT COURT	**429,716.00**	**429,716.00**	**429,716.00**

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

Fiscal Year: 2027 **Budget #:** 2 **Description:** 2027 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	2,200.00	2,200.00	2,200.00
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	18,870.00	18,870.00	18,870.00

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

Fiscal Year: 2027 **Budget #:** 2 **Description:** 2027 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	100,000.00	100,000.00	100,000.00
08-03-401-02	SALARIES - DEPUTIES	347,000.00	347,000.00	347,000.00
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	59,000.00	59,000.00	59,000.00
08-03-411-00	SOCIAL SECURITY	36,000.00	36,000.00	36,000.00
08-03-413-00	MEDICAL / GROUP INSURANCE	130,000.00	130,000.00	130,000.00
08-03-416-00	WORK COMP INSURANCE	650.00	650.00	650.00
	DEPT 03 - DISTRICT COURT CLERKS TOTAL	694,650.00	694,650.00	694,650.00

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

Fiscal Year: 2027 **Budget #:** 2 **Description:** 2027 APPROVED BUDGET **Type:** EXPENDITURE

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

FUND: 08 JUSTICE FUND
DEPT: 05 JUVENILE PROBATION

* Account No. - Description		Dept Requested Amount	Budget Officer Amount	Approved Amount
08-05-401-01	SALARIES - OFFICERS	47,500.00	47,500.00	47,500.00
08-05-401-02	SALARIES - DEPUTIES	122,500.00	122,500.00	122,500.00
08-05-401-03	SALARIES - CLERICAL	47,500.00	47,500.00	47,500.00
08-05-404-00	WAGES - EXTRA HELP	3,000.00	3,000.00	3,000.00
08-05-404-05	WILD COMM SERVICE EXTRA HELP	3,810.00	3,810.00	3,810.00
08-05-409-00	ACCRUAL PAYOUT CONTINGENCY	2,000.00	2,000.00	2,000.00
08-05-410-00	RETIREMENT	32,000.00	32,000.00	32,000.00
08-05-411-00	SOCIAL SECURITY	17,500.00	17,500.00	17,500.00
08-05-413-00	MEDICAL / GROUP INSURANCE	65,000.00	65,000.00	65,000.00
08-05-416-00	WORK COMP INSURANCE	6,000.00	6,000.00	6,000.00
08-05-438-00	JANITORIAL CLEANING	6,150.00	6,150.00	6,150.00
08-05-439-00	SCRAM MONITORING COSTS	10,000.00	10,000.00	10,000.00
08-05-440-00	SUPPLIES	3,000.00	3,000.00	3,000.00
08-05-440-10	SUPPLIES - TESTING MONITORING	25,000.00	25,000.00	25,000.00
08-05-440-11	SUPPLIES - COMMUNITY SERVICE	1,500.00	1,500.00	1,500.00
08-05-464-00	UTILITIES	4,250.00	4,250.00	4,250.00
08-05-489-00	MAINTENANCE AGREEMENTS	1,000.00	1,000.00	1,000.00
08-05-490-00	REPAIRS & MAINTENANCE	5,000.00	5,000.00	5,000.00
08-05-500-00	RENT / LEASE	11,500.00	11,500.00	11,500.00
08-05-536-00	REFUND EXPENSES	300.00	300.00	300.00
08-05-542-00	COMMUNICATIONS & POSTAGE	2,900.00	2,900.00	2,900.00
08-05-554-00	UNIFORMS	1,000.00	1,000.00	1,000.00
08-05-560-00	TRAVEL - EDUCATION - TRAINING	5,500.00	5,500.00	5,500.00
08-05-580-01	MEDICAL - EVALUATIONS	2,500.00	2,500.00	2,500.00
08-05-593-00	AMMO / GUNS	1,830.00	1,830.00	1,830.00
	DEPT 05 - JUVENILE PROBATION TOTAL	428,240.00	428,240.00	428,240.00

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

Fiscal Year: 2027 **Budget #:** 2 **Description:** 2027 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	162,900.00	155,000.00	155,000.00
08-07-401-02	SALARIES - DEPUTIES	286,493.00	273,000.00	273,000.00
08-07-401-03	SALARIES - CLERICAL	164,138.00	159,000.00	159,000.00
08-07-401-04	SALARIES - INVESTIGATOR	75,542.00	70,000.00	70,000.00
08-07-404-00	WAGES - EXTRA HELP	15,000.00	15,000.00	15,000.00
08-07-409-00	ACCRUAL PAYOUT CONTINGENCY	5,000.00	5,000.00	5,000.00
08-07-410-00	RETIREMENT	86,200.00	86,200.00	86,200.00
08-07-411-00	SOCIAL SECURITY	52,000.00	52,000.00	52,000.00
08-07-413-00	MEDICAL / GROUP INSURANCE	130,000.00	130,000.00	130,000.00
08-07-416-00	WORK COMP INSURANCE	3,000.00	3,000.00	3,000.00
08-07-440-01	SUPPLIES - OFFICE	10,000.00	10,000.00	10,000.00
08-07-525-00	INFORMATION TECH / SOFTWARE	16,500.00	16,500.00	16,500.00
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	20,000.00	20,000.00
	DEPT 07 - PROSECUTING ATTORNEY TOTAL	1,036,373.00	1,009,300.00	1,009,300.00

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

Fiscal Year: 2027 **Budget #:** 2 **Description:** 2027 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	31,000.00	31,000.00	31,000.00
08-09-401-02	SALARIES - DEPUTIES	6,850.00	6,850.00	6,850.00
08-09-404-00	WAGES - EXTRA HELP	2,150.00	2,150.00	2,150.00
08-09-410-00	RETIREMENT	5,500.00	5,500.00	5,500.00
08-09-411-00	SOCIAL SECURITY	3,500.00	3,500.00	3,500.00
08-09-413-00	MEDICAL / GROUP INSURANCE	19,000.00	19,000.00	19,000.00
08-09-416-00	WORK COMP INSURANCE	175.00	175.00	175.00
08-09-440-01	SUPPLIES - OFFICE	300.00	200.00	200.00
08-09-470-00	AUTO EXPENSE	5,000.00	4,200.00	4,200.00
08-09-470-01	AUTO PURCHASE	10,000.00	10,000.00	10,000.00
08-09-470-02	AUTO - FUEL	2,500.00	2,500.00	2,500.00
08-09-480-00	EQUIPMENT PURCHASE	3,500.00	2,500.00	2,500.00
08-09-500-00	RENT / LEASE	13,150.00	13,150.00	13,150.00
08-09-528-00	DUES / MEMBERSHIPS	800.00	800.00	800.00
08-09-560-00	TRAVEL - EDUCATION - TRAINING	2,000.00	1,500.00	1,500.00
08-09-615-00	AUTOPSIES & LAB WORK	25,000.00	20,000.00	20,000.00
	DEPT 09 - CORONER TOTAL	130,425.00	123,025.00	123,025.00

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

Fiscal Year: 2027 **Budget #:** 2 **Description:** 2027 APPROVED BUDGET **Type:** EXPENDITURE

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

FUND: 08 JUSTICE FUND
DEPT: 21 SHERIFF - COUNTY & CITY

* Account No. - Description		Dept Requested Amount	Budget Officer Amount	Approved Amount
08-21-401-01	SALARIES - OFFICERS	111,000.00	111,000.00	111,000.00
08-21-401-02	SALARIES - DEPUTIES	1,264,500.00	1,264,500.00	1,264,500.00
08-21-401-03	SALARIES - CLERICAL	237,000.00	237,000.00	237,000.00
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	37,500.00	37,500.00	37,500.00
08-21-403-06	WAGES - DISPATCH	600,000.00	600,000.00	600,000.00
08-21-403-07	WAGES - EMERGENCY MANAGEMENT	12,500.00	12,500.00	12,500.00
08-21-403-09	WAGES - COURT SECURITY	266,000.00	266,000.00	266,000.00
08-21-403-12	WAGES - BURLEY CITY	1,368,000.00	1,368,000.00	1,368,000.00
08-21-404-00	WAGES - EXTRA HELP	191,000.00	191,000.00	191,000.00
08-21-404-03	WAGES-EXTRA HELP - BURLEY CITY	77,000.00	77,000.00	77,000.00
08-21-409-00	ACCRUAL PAYOUT CONTINGENCY	23,500.00	23,500.00	23,500.00
08-21-410-00	RETIREMENT	578,500.00	578,500.00	578,500.00
08-21-411-00	SOCIAL SECURITY	314,500.00	314,500.00	314,500.00
08-21-413-00	MEDICAL / GROUP INSURANCE	997,095.00	997,095.00	997,095.00
08-21-416-00	WORK COMP INSURANCE	118,500.00	118,500.00	118,500.00
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	2,500.00	2,500.00	2,500.00
08-21-469-01	K-9 CERT & MEMBERSHIPS	275.00	275.00	275.00
08-21-469-02	K-9 FOOD & VET	3,100.00	3,100.00	3,100.00
08-21-470-00	AUTO EXPENSE	215,000.00	215,000.00	215,000.00
08-21-470-01	AUTO PURCHASE	350,000.00	350,000.00	350,000.00
08-21-470-02	AUTO - FUEL	95,000.00	95,000.00	95,000.00
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	146,000.00	146,000.00	146,000.00
08-21-480-01	EQUIPMENT PURCHASE - OFFICE	32,750.00	32,750.00	32,750.00
08-21-490-00	REPAIRS & MAINTENANCE	41,106.00	41,106.00	41,106.00
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	46,500.00	46,500.00	46,500.00
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	16,000.00	16,000.00	16,000.00
08-21-560-00	TRAVEL - EDUCATION - TRAINING	41,500.00	41,500.00	41,500.00
08-21-560-01	FIREARMS TRAINING	29,000.00	29,000.00	29,000.00
08-21-587-00	EVIDENCE & INVESTIGATION COSTS	44,800.00	44,800.00	44,800.00
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
08-21-675-00	GRANTS	6,000.00	6,000.00	6,000.00
	DEPT 21 - SHERIFF - COUNTY & CITY TOTAL	7,587,326.00	7,587,326.00	7,587,326.00

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

Fiscal Year: 2027 **Budget #:** 2 **Description:** 2027 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	113,000.00	113,000.00	113,000.00
08-27-401-02	SALARIES - DEPUTIES	2,200,000.00	2,200,000.00	2,200,000.00
08-27-401-03	SALARIES - CLERICAL	99,000.00	99,000.00	99,000.00
08-27-401-07	SALARIES - TECH	75,500.00	75,500.00	75,500.00
08-27-401-11	SALARIES - US MARSHALL TRANSPO	10,000.00	10,000.00	10,000.00
08-27-404-00	WAGES - EXTRA HELP	122,500.00	122,500.00	122,500.00
08-27-404-01	WAGES - NIGHT SHIFT DIFF	79,700.00	79,700.00	79,700.00
08-27-404-02	WAGES - ON CALL PAY	55,300.00	55,300.00	55,300.00
08-27-409-00	ACCRUAL PAYOUT CONTINGENCY	15,500.00	15,500.00	15,500.00
08-27-410-00	RETIREMENT	386,500.00	386,500.00	386,500.00
08-27-411-00	SOCIAL SECURITY	209,500.00	209,500.00	209,500.00
08-27-413-00	MEDICAL / GROUP INSURANCE	648,601.00	648,601.00	648,601.00
08-27-416-00	WORK COMP INSURANCE	81,000.00	81,000.00	81,000.00
08-27-440-00	SUPPLIES	10,000.00	10,000.00	10,000.00
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	3,500.00	3,500.00	3,500.00
08-27-528-00	DUES / MEMBERSHIPS	1,800.00	1,800.00	1,800.00
08-27-531-00	RISK MANAGMENT	89,590.00	89,590.00	89,590.00
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	12,000.00	12,000.00	12,000.00
08-27-560-00	TRAVEL - EDUCATION - TRAINING	21,500.00	21,500.00	21,500.00
08-27-592-00	TRUSTEE PAYMENTS	7,500.00	7,500.00	7,500.00
08-27-593-00	AMMO / GUNS	17,000.00	17,000.00	17,000.00
08-27-594-00	MEDICAL	75,000.00	75,000.00	75,000.00
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	914,500.00	914,500.00	914,500.00
08-27-817-00	CAPITAL - JANITORIAL SUPPLIES	40,000.00	40,000.00	40,000.00
08-27-823-00	CAPITAL - RADIO EXPENSE	2,000.00	2,000.00	2,000.00
08-27-824-00	CAPITAL - AUTO EXPENSE	70,000.00	70,000.00	70,000.00
08-27-845-00	CAPITAL - SECURITY SYSTEM	45,100.00	45,100.00	45,100.00
08-27-849-00	CAPITAL - REPAIRS	204,000.00	204,000.00	204,000.00
08-27-875-00	CAPITAL - OFFICE EQUIP MAINT	37,100.00	37,100.00	37,100.00
08-27-880-00	CAPITAL - OFFICE EQUIPMENT	25,000.00	25,000.00	25,000.00
08-27-886-00	CAPITAL - MISC MAINTENANCE	2,000.00	2,000.00	2,000.00
	DEPT 27 - M-C CRIMINAL JUSTICE CENTER TOTAL	5,873,191.00	5,873,191.00	5,873,191.00

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

Fiscal Year: 2027 **Budget #:** 2 **Description:** 2027 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
08-28-580-01	MEDICAL - EVALUATIONS	6,000.00	6,000.00	6,000.00
08-28-650-00	CONTRACT SERVICES	235,700.00	235,700.00	235,700.00
	DEPT 28 - M-C JUVENILE DETENTION CENTER TOTAL	241,700.00	241,700.00	241,700.00
	TOTAL JUSTICE FUND	**16,010,775.00**	**15,976,302.00**	**15,976,302.00**

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

Fiscal Year: 2027 **Budget #:** 2 **Description:** 2027 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: 2027 **Budget #:** 2 **Description:** 2027 APPROVED BUDGET **Type:** EXPENDITURE

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

FUND: 12 MISDEMEANOR PROBATION
DEPT: 00 MISDEMEANOR PROBATION

* Account No. - Description		Dept Requested Amount	Budget Officer Amount	Approved Amount
12-00-401-01	SALARIES - OFFICERS	47,500.00	47,500.00	47,500.00
12-00-401-02	SALARIES - DEPUTIES	415,000.00	415,000.00	415,000.00
12-00-401-03	SALARIES - CLERICAL	99,200.00	99,200.00	99,200.00
12-00-404-00	WAGES - EXTRA HELP	6,000.00	6,000.00	6,000.00
12-00-404-05	WILD COMM SERVICE EXTRA HELP	3,000.00	3,000.00	3,000.00
12-00-409-00	ACCRUAL PAYOUT CONTINGENCY	7,500.00	7,500.00	7,500.00
12-00-410-00	RETIREMENT	82,000.00	82,000.00	82,000.00
12-00-411-00	SOCIAL SECURITY	45,000.00	45,000.00	45,000.00
12-00-413-00	MEDICAL / GROUP INSURANCE	157,500.00	157,500.00	157,500.00
12-00-416-00	WORK COMP INSURANCE	15,000.00	15,000.00	15,000.00
12-00-438-00	JANITORIAL CLEANING	6,150.00	6,150.00	6,150.00
12-00-439-00	SCRAM MONITORING COSTS	38,000.00	38,000.00	38,000.00
12-00-440-00	SUPPLIES	7,000.00	7,000.00	7,000.00
12-00-440-10	SUPPLIES - TESTING MONITORING	79,000.00	79,000.00	79,000.00
12-00-464-00	UTILITIES	4,250.00	4,250.00	4,250.00
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	2,000.00	2,000.00	2,000.00
12-00-489-00	MAINTENANCE AGREEMENTS	1,000.00	1,000.00	1,000.00
12-00-490-00	REPAIRS & MAINTENANCE	5,000.00	5,000.00	5,000.00
12-00-500-00	RENT / LEASE	11,500.00	11,500.00	11,500.00
12-00-536-00	REFUND EXPENSES	300.00	300.00	300.00
12-00-542-00	COMMUNICATIONS & POSTAGE	1,250.00	1,250.00	1,250.00
12-00-554-00	UNIFORMS	3,000.00	3,000.00	3,000.00
12-00-560-00	TRAVEL - EDUCATION - TRAINING	8,850.00	8,850.00	8,850.00
12-00-593-00	AMMO / GUNS	3,670.00	3,670.00	3,670.00
	DEPT 00 - MISDEMEANOR PROBATION TOTAL	1,057,670.00	1,057,670.00	1,057,670.00
	TOTAL MISDEMEANOR PROBATION	**1,057,670.00**	**1,057,670.00**	**1,057,670.00**

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

Fiscal Year: 2027 **Budget #:** 2 **Description:** 2027 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	333,200.00	333,200.00	333,200.00
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	65,000.00	65,000.00	65,000.00
13-00-675-05	GRANTS - 911 MAPPING EXPENSE	76,050.00	76,050.00	76,050.00
	DEPT 00 - 911 COMMUNICATIONS TOTAL	798,550.00	798,550.00	798,550.00
	TOTAL 911 COMMUNICATIONS	**798,550.00**	**798,550.00**	**798,550.00**

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

Fiscal Year: 2027 **Budget #:** 2 **Description:** 2027 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	630.00	630.00	630.00
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	10,000.00	10,000.00	10,000.00
15-00-455-00	ADMINISTRATION EXPENSE	76,450.00	76,450.00	76,450.00
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	348,490.00	348,490.00	348,490.00

TOTAL CONSOLIDATED ELECTIONS	**348,490.00**	**348,490.00**	**348,490.00**

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

Fiscal Year: 2027 **Budget #:** 2 **Description:** 2027 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: 2027 **Budget #:** 2 **Description:** 2027 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: 2027 **Budget #:** 2 **Description:** 2027 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	180,000.00	180,000.00	180,000.00
	DEPT 00 - COMMUNITY COLLEGE TOTAL	180,000.00	180,000.00	180,000.00
	TOTAL COMMUNITY COLLEGE	**180,000.00**	**180,000.00**	**180,000.00**

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

Fiscal Year: 2027 **Budget #:** 2 **Description:** 2027 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	72,000.00	72,000.00	72,000.00
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	11,000.00	11,000.00	11,000.00
18-00-411-00	SOCIAL SECURITY	8,050.00	8,050.00	8,050.00
18-00-413-00	MEDICAL / GROUP INSURANCE	18,550.00	18,550.00	18,550.00
18-00-416-00	WORK COMP INSURANCE	2,000.00	2,000.00	2,000.00
18-00-497-00	EXHIBITS	135,400.00	115,690.00	115,690.00
18-00-800-00	CAPITAL IMPROVEMENTS	85,000.00	85,000.00	85,000.00
	DEPT 00 - CASSIA COUNTY FAIR TOTAL	364,000.00	344,290.00	344,290.00
	TOTAL CASSIA COUNTY FAIR	**364,000.00**	**344,290.00**	**344,290.00**

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

Fiscal Year: 2027 **Budget #:** 2 **Description:** 2027 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	57,750.00	57,750.00	57,750.00
	DEPT 00 - HISTORICAL SOCIETY TOTAL	57,750.00	57,750.00	57,750.00
	TOTAL HISTORICAL SOCIETY	**57,750.00**	**57,750.00**	**57,750.00**

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

Fiscal Year: 2027 **Budget #:** 2 **Description:** 2027 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	276,000.00	276,000.00	276,000.00
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	36,000.00	36,000.00	36,000.00
20-00-411-00	SOCIAL SECURITY	22,000.00	22,000.00	22,000.00
20-00-413-00	MEDICAL / GROUP INSURANCE	93,000.00	93,000.00	93,000.00
20-00-416-00	WORK COMP INSURANCE	4,300.00	4,300.00	4,300.00
20-00-440-01	SUPPLIES - OFFICE	2,500.00	2,000.00	2,000.00
20-00-470-00	AUTO EXPENSE	2,500.00	2,000.00	2,000.00
20-00-470-01	AUTO PURCHASE	10,000.00	10,000.00	10,000.00
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	3,000.00	1,500.00	1,500.00
20-00-560-00	TRAVEL - EDUCATION - TRAINING	10,000.00	8,000.00	8,000.00
20-00-650-00	CONTRACT SERVICES	12,000.00	6,500.00	6,500.00
	DEPT 00 - REVALUATION TOTAL	485,300.00	475,300.00	475,300.00
	TOTAL REVALUATION	**485,300.00**	**475,300.00**	**475,300.00**

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

Fiscal Year: 2027 **Budget #:** 2 **Description:** 2027 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	1,088,223.00	1,088,223.00	1,088,223.00
	DEPT 00 - SOLID WASTE DISTRICT TOTAL	1,088,223.00	1,088,223.00	1,088,223.00
	TOTAL SOLID WASTE DISTRICT	**1,088,223.00**	**1,088,223.00**	**1,088,223.00**

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

Fiscal Year: 2027 **Budget #:** 2 **Description:** 2027 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	44,000.00	44,000.00
25-00-675-06	GRANTS - BOAT SAFETY MATCH	30,000.00	30,000.00	30,000.00
	DEPT 00 - WATERWAYS TOTAL	84,000.00	74,000.00	74,000.00
	TOTAL WATERWAYS	**84,000.00**	**74,000.00**	**74,000.00**

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

Fiscal Year: 2027 **Budget #:** 2 **Description:** 2027 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	155,500.00	155,500.00	155,500.00
27-00-401-03	SALARIES - CLERICAL	45,000.00	45,000.00	45,000.00
27-00-404-00	WAGES - EXTRA HELP	11,600.00	11,600.00	11,600.00
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	31,500.00	31,500.00	31,500.00
27-00-411-00	SOCIAL SECURITY	19,500.00	19,500.00	19,500.00
27-00-413-00	MEDICAL / GROUP INSURANCE	74,500.00	74,500.00	74,500.00
27-00-416-00	WORK COMP INSURANCE	7,500.00	7,500.00	7,500.00
27-00-440-01	SUPPLIES - OFFICE	1,000.00	500.00	500.00
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	34,500.00	34,500.00	34,500.00
27-00-470-02	AUTO - FUEL	20,000.00	15,000.00	15,000.00
27-00-480-01	EQUIPMENT PURCHASE - OFFICE	1,500.00	1,000.00	1,000.00
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	538,100.00	532,100.00	532,100.00

TOTAL NOXIOUS WEED & PEST	**538,100.00**	**532,100.00**	**532,100.00**

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

Fiscal Year: 2027 **Budget #:** 2 **Description:** 2027 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	4,600.00	4,600.00	4,600.00
28-00-403-05	WAGES - GROOMER OPERATORS	11,500.00	11,500.00	11,500.00
28-00-411-00	SOCIAL SECURITY	1,300.00	1,300.00	1,300.00
28-00-416-00	WORK COMP INSURANCE	750.00	750.00	750.00
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	42,150.00	42,150.00	42,150.00
	TOTAL SNOWMOBILE	**42,150.00**	**42,150.00**	**42,150.00**

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

Fiscal Year: 2027 **Budget #:** 2 **Description:** 2027 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	10,520,000.00	10,520,000.00	10,520,000.00
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	11,043,350.00	11,043,350.00	11,043,350.00
	TOTAL PHYSICAL FACILITIES	**11,043,350.00**	**11,043,350.00**	**11,043,350.00**

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

Fiscal Year: 2027 **Budget #:** 2 **Description:** 2027 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	675,000.00	675,000.00	675,000.00
	DEPT 00 - MAGISTRATE FACILITES FUND TOTAL	675,000.00	675,000.00	675,000.00
	TOTAL MAGISTRATE FACILITES FUND	**675,000.00**	**675,000.00**	**675,000.00**

BUDGET TOTALS BY ACCOUNT

Fiscal Year: 2027 **Budget #:** 2 **Description:** 2027 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	280,980.00	280,980.00	280,980.00
	DEPT 00 - PREVENTIVE HEALTH FUND TOTAL	280,980.00	280,980.00	280,980.00
	TOTAL PREVENTIVE HEALTH FUND	**280,980.00**	**280,980.00**	**280,980.00**

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

Fiscal Year: 2027 **Budget #:** 2 **Description:** 2027 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**

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

Fiscal Year: 2027 **Budget #:** 2 **Description:** 2027 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	855,705.00	855,705.00	855,705.00
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	257,000.00	257,000.00	257,000.00
48-00-425-00	MEDICAL CLAIMS	2,900,000.00	2,900,000.00	2,900,000.00
48-00-426-00	VISION CLAIMS	50,000.00	50,000.00	50,000.00
	DEPT 00 - EMPLOYEE BENEFITS FUND TOTAL	4,300,305.00	4,300,305.00	4,300,305.00

TOTAL EMPLOYEE BENEFITS FUND	**4,300,305.00**	**4,300,305.00**	**4,300,305.00**

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

Fiscal Year: 2027 **Budget #:** 2 **Description:** 2027 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	9,000.00	9,000.00
53-00-470-00	AUTO EXPENSE	10,000.00	3,000.00	3,000.00
	DEPT 00 - NARCOTICS SEIZED ASSETS FUND TOTAL	30,000.00	12,000.00	12,000.00
	TOTAL NARCOTICS SEIZED ASSETS FUND	**30,000.00**	**12,000.00**	**12,000.00**

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

Fiscal Year: 2027 **Budget #:** 2 **Description:** 2027 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: 2027 **Budget #:** 2 **Description:** 2027 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**

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

Fiscal Year: 2027 **Budget #:** 2 **Description:** 2027 APPROVED BUDGET **Type:** EXPENDITURE

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

GRAND TOTAL	**44,313,271.00**	**44,189,438.00**	**44,189,438.00**

* E N D O F R E P O R T *

BUDGET DETAIL

WITH NOTES

(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 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

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

92% OF FISCAL YEAR ELAPSED

Account Number	---- Fiscal Year 2024 ---- Budget	Actual	---- Fiscal Year 2025 ---- Budget	Actual	------ Fiscal Year 2026 ------ Budget Amount	Actual & Pct As of 09/03/2026		---- Fiscal Year 2027 Budget #2 ---- Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0401-0002 SALARIES - DEPUTIES										
	245,400.00	247,667.56	266,800.00	268,258.87	271,200.00	230,102.40	85%	**254,000.00**	**254,000.00**	**254,000.00**
DEPT REQUESTED NOTES:	ONE DEPUTY CLERK POSITION SPLIT 50/50 WITH BOCC FUND									
BUDGET OFFICER NOTES:	05/11/2026 - BOCC APPROVED COST OF LIVING INCREASE OF 1% PLUS $1,200 ANNUAL SALARY ADDITION FOR FULL TIME & $600 ANNUAL SALARY ADDITION FOR PART TIME EMPLOYEES									
0404-0000 WAGES - EXTRA HELP										
	25,000.00	24,528.95	24,100.00	18,059.70	25,000.00	7,245.44	29%	**25,000.00**	**25,000.00**	**25,000.00**
DEPT REQUESTED NOTES:	NO CHANGE FROM FY2026 FOR OVERTIME AND EXTRA HELP DUE TO NEW RECORDER SOFTWARE IMPLEMENTATION AND NEW FINANCIAL & PAYROLL CONVERSION									
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**
DEPT REQUESTED NOTES:	NO CHANGE FROM FY2026									
BUDGET OFFICER NOTES:	ACCRUAL PAYOUT CALCULATED BY THE AUDITOR'S OFFICE									
TOTAL 'A' SALARIES	**271,400.00**	**272,196.51**	**291,900.00**	**286,318.57**	**297,200.00**	**237,347.84**	**80%**	**280,000.00**	**280,000.00**	**280,000.00**
0410-0000 RETIREMENT										
	31,200.00	31,679.44	35,100.00	33,093.68	35,600.00	28,386.69	80%	**36,000.00**	**36,000.00**	**36,000.00**
BUDGET OFFICER NOTES:	REFLECTS CURRENT PERSI RULE RATE PERCENTAGE									
0411-0000 SOCIAL SECURITY										
	21,400.00	20,314.08	22,500.00	20,663.62	22,800.00	17,004.21	75%	**22,000.00**	**22,000.00**	**22,000.00**
BUDGET OFFICER NOTES:	7.65% EMPLOYER RESPONSIBILITY									
0413-0000 MEDICAL / GROUP INSURANCE										
	86,750.00	86,748.00	88,500.00	88,500.00	90,750.00	90,720.00	100%	**83,500.00**	**83,500.00**	**83,500.00**
BUDGET OFFICER NOTES:	2% INCREASE FROM FY2026									
0416-0000 WORK COMP INSURANCE										
	505.00	505.00	440.00	440.00	400.00	400.00	100%	**400.00**	**400.00**	**400.00**
BUDGET OFFICER NOTES:	REFLECTS CURRENT STATE INSURANCE FUND CLASSIFIED RATE									
TOTAL 'D' BENEFITS	**139,855.00**	**139,246.52**	**146,540.00**	**142,697.30**	**149,550.00**	**136,510.90**	**91%**	**141,900.00**	**141,900.00**	**141,900.00**

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 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0001 GENERAL FUND (CURRENT EXPENSE) **92% OF FISCAL YEAR ELAPSED**
-01 AUDITOR & RECORDER

Account	---- Fiscal Year 2024 ----		---- Fiscal Year 2025 ----		------ Fiscal Year 2026 ------			---- Fiscal Year 2027 Budget #2 ----		
Number	Budget	Actual	Budget	Actual	Budget Amount	Actual & Pct As of 09/03/2026		Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0437-0000 RECORD PRESERVATION										
	8,000.00		3,000.00		3,000.00			**1,000.00**	**1,000.00**	**1,000.00**
DEPT REQUESTED NOTES:	REQUESTING DECREASE OF $2,000 DUE TO HISTORICALS									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0440-0001 SUPPLIES - OFFICE										
	6,000.00	4,034.07	5,000.00	4,039.51	5,000.00	3,134.58	63%	**5,000.00**	**5,000.00**	**5,000.00**
DEPT REQUESTED NOTES:	NO CHANGE FROM FY2026									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0455-0000 ADMINISTRATION EXPENSE										
			38,075.00	38,075.00				**10,000.00**	**10,000.00**	**10,000.00**
DEPT REQUESTED NOTES:	NEW LINE FOR SALARY & BENEFITS ALLOCATION DUE TO ANTICIPATED ELECTED COUNTY CLERK, CHIEF DEPUTY & LEAD CHANGES JANUARY 2027									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0480-0001 EQUIPMENT PURCHASE - OFFICE										
	2,000.00	960.15	1,500.00	139.95	1,500.00	385.11	26%	**1,500.00**	**1,500.00**	**1,500.00**
DEPT REQUESTED NOTES:	NO CHANGE FROM FY2026									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0490-0000 REPAIRS & MAINTENANCE										
	1,000.00	635.00	1,000.00	698.34	1,000.00	768.16	77%	**1,000.00**	**1,000.00**	**1,000.00**
DEPT REQUESTED NOTES:	NO CHANGE FROM FY2026 COVER WIDE FORMAT PRINTER TONER & PAPER									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0528-0000 DUES / MEMBERSHIPS										
	2,000.00	3,419.25	3,000.00	2,914.30	3,750.00	3,458.06	92%	**3,750.00**	**3,750.00**	**3,750.00**
DEPT REQUESTED NOTES:	NO CHANGE FROM FY2026									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0536-0000 REFUND EXPENSES										
	200.00	142.50	100.00	70.00	100.00			**100.00**	**100.00**	**100.00**
DEPT REQUESTED NOTES:	NO CHANGE FOR FY2026									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0542-0000 COMMUNICATIONS & POSTAGE										
	100.00	135.10	100.00	59.74	100.00			**100.00**	**100.00**	**100.00**

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 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0001 GENERAL FUND (CURRENT EXPENSE) **92% OF FISCAL YEAR ELAPSED**
-01 AUDITOR & RECORDER

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual & Pct As of 09/03/2026		Fiscal Year 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
DEPT REQUESTED NOTES:	NO CHANGE FROM FY2026									
	USED FOR SPECIALS CERTIFIED, PACKAGING POSTAGE									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0560-0000 TRAVEL - EDUCATION - TRAINING										
	18,000.00	12,620.83	18,000.00	12,266.75	18,000.00	5,923.19	33%	**15,000.00**	**15,000.00**	**15,000.00**
DEPT REQUESTED NOTES:	REQUEST DECREASE OF $3,000 DUE TO HISTORICALS									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
TOTAL 'B' EXPENSES										
	37,300.00	**21,946.90**	**69,775.00**	**58,263.59**	**32,450.00**	**13,669.10**	**42%**	**37,450.00**	**37,450.00**	**37,450.00**
DEPT TOTALS										
	448,555.00	**433,389.93**	**508,215.00**	**487,279.46**	**479,200.00**	**387,527.84**	**81%**	**459,350.00**	**459,350.00**	**459,350.00**

Fund 1 Dept 1: 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 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0001 GENERAL FUND (CURRENT EXPENSE) **92% OF FISCAL YEAR ELAPSED**
-02 ASSESSOR

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual & Pct As of 09/03/2026	Pct	Fiscal Year 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0401-0001 SALARIES - OFFICERS										
	78,100.00	78,057.98	85,900.00	84,477.16	91,676.00	84,624.00	92%	**94,000.00**	**94,000.00**	**94,000.00**
BUDGET OFFICER NOTES:	05/11/2026 - BOCC APPROVED COST OF LIVING INCREASE OF 1% PLUS $1,200 ANNUAL SALARY ADDITION FOR FULL TIME & $600 ANNUAL SALARY ADDITION FOR PART TIME EMPLOYEES									
0401-0002 SALARIES - DEPUTIES										
	285,400.00	282,524.26	315,700.00	307,325.72	327,800.00	255,607.58	78%	**289,000.00**	**289,000.00**	**289,000.00**
DEPT REQUESTED NOTES:	THIS YEAR AN EMPLOYEE RETIRED. HER ANTICIPATED SALARY IS STILL IN THIS YEARS BUDGET. HER WAGE WAS 21.84. AN HOUR. I ANTICPATE USING SOME OF THAT WAGE TO INCREASE THE WAGE OF 3 EMPLOYEES. APPROXIMATELY $11.00 TO $12.OO OF THE 21.84 . ONE EMPLOYEE IN ASSESSOR BUDGET 2 IN REVAL. DETAILS TO FOLLOW.									
BUDGET OFFICER NOTES:	05/11/2026 - BOCC APPROVED COST OF LIVING INCREASE OF 1% PLUS $1,200 ANNUAL SALARY ADDITION FOR FULL TIME & $600 ANNUAL SALARY ADDITION FOR PART TIME EMPLOYEES									
0404-0000 WAGES - EXTRA HELP										
	11,000.00	1,706.52	5,000.00	641.16	5,000.00	2,125.91	43%	**5,000.00**	**5,000.00**	**5,000.00**
DEPT REQUESTED NOTES:	SAME AS LAST YEAR.									
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**
BUDGET OFFICER NOTES:	ACCRUAL PAYOUT CALCULATED BY THE AUDITOR'S OFFICE									
TOTAL 'A' SALARIES										
	375,600.00	**362,288.76**	**407,700.00**	**392,444.04**	**425,576.00**	**342,357.49**	**80%**	**389,100.00**	**389,100.00**	**389,100.00**
0410-0000 RETIREMENT										
	43,400.00	42,258.57	48,900.00	46,936.34	50,900.00	40,626.10	80%	**49,000.00**	**49,000.00**	**49,000.00**
BUDGET OFFICER NOTES:	REFLECTS CURRENT PERSI RULE RATE PERCENTAGE									
0411-0000 SOCIAL SECURITY										
	29,700.00	26,693.36	31,300.00	28,156.86	32,600.00	24,927.42	76%	**30,000.00**	**30,000.00**	**30,000.00**
BUDGET OFFICER NOTES:	7.65% EMPLOYER RESPONSIBILITY									
0413-0000 MEDICAL / GROUP INSURANCE										
	138,800.00	138,968.36	141,600.00	141,600.00	145,150.00	145,140.00	100%	**130,000.00**	**130,000.00**	**130,000.00**
BUDGET OFFICER NOTES:	2% INCREASE FROM FY2026									

WORKSHEET FOR BUDGET YEAR 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0001 GENERAL FUND (CURRENT EXPENSE) **92% OF FISCAL YEAR ELAPSED**
-02 ASSESSOR

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual As of 09/03/2026	Pct	Fiscal Year 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0416-0000 WORK COMP INSURANCE										
	1,845.00	1,845.00	1,805.00	1,805.00	1,600.00	1,600.00	100%	**1,600.00**	**1,600.00**	**1,600.00**
BUDGET OFFICER NOTES:	REFLECTS CURRENT STATE INSURANCE FUND CLASSIFIED RATE									
TOTAL 'D' BENEFITS										
	213,745.00	**209,765.29**	**223,605.00**	**218,498.20**	**230,250.00**	**212,293.52**	**92%**	**210,600.00**	**210,600.00**	**210,600.00**
0440-0001 SUPPLIES - OFFICE										
	8,000.00	6,724.61	6,000.00	4,995.78	5,000.00	2,492.08	50%	**5,000.00**	**5,000.00**	**5,000.00**
DEPT REQUESTED NOTES:	SAME AS LAST YEAR									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0480-0001 EQUIPMENT PURCHASE - OFFICE										
		-33.23		1,034.57						
0528-0000 DUES / MEMBERSHIPS										
		75.00	600.00	150.00	600.00	260.00	43%	**600.00**	**600.00**	**600.00**
DEPT REQUESTED NOTES:	SAME AS LAST YEAR									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0536-0000 REFUND EXPENSES										
						22.50				
0542-0000 COMMUNICATIONS & POSTAGE										
	2,000.00	650.00	1,500.00		1,500.00	120.00	8%	**1,500.00**	**500.00**	**500.00**
DEPT REQUESTED NOTES:	SAME AS LAST YEAR									
BUDGET OFFICER NOTES:	RECOMMEND DECREASE OF $1,000 DUE TO HISTORICAL EXPENDITURES									
0560-0000 TRAVEL - EDUCATION - TRAINING										
	8,000.00	5,723.84	8,500.00	5,911.31	6,500.00	3,845.68	59%	**6,500.00**	**6,500.00**	**6,500.00**
DEPT REQUESTED NOTES:	WE DID NOT USE ALL OF THIS ALLOCATION LAST YEAR. HOWEVER THE HOTEL COST ARE GOING UP SO ..... SAME AS LAST YEAR									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
TOTAL 'B' EXPENSES										
	18,000.00	**13,140.22**	**16,600.00**	**12,091.66**	**13,600.00**	**6,740.26**	**50%**	**13,600.00**	**12,600.00**	**12,600.00**
DEPT TOTALS										
	607,345.00	**585,194.27**	**647,905.00**	**623,033.90**	**669,426.00**	**561,391.27**	**84%**	**613,300.00**	**612,300.00**	**612,300.00**

WORKSHEET FOR BUDGET YEAR 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund 1 Dept 2: Officer ______________________ Commissioner ______________________

Commissioner ______________________ Commissioner ______________________

WORKSHEET FOR BUDGET YEAR 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0001 GENERAL FUND (CURRENT EXPENSE) **92% OF FISCAL YEAR ELAPSED**
-03 TREASURER / TAX COLLECTOR

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual & Pct As of 09/03/2026		Fiscal Year 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0401-0001 SALARIES - OFFICERS										
	78,100.00	79,999.92	88,000.00	86,578.77	91,700.00	84,624.00	92%	**94,000.00**	**94,000.00**	**94,000.00**
DEPT REQUESTED NOTES:	3% INCREASE BASED ON COST OF LIVING INCREASE FROM JAN 2025 TO JAN 2026 OR BOCC RECOMMENDATION IF IT IS HIGHER THAN THIS REQUEST.									
BUDGET OFFICER NOTES:	05/11/2026 - BOCC APPROVED COST OF LIVING INCREASE OF 1% PLUS $1,200 ANNUAL SALARY ADDITION FOR FULL TIME & $600 ANNUAL SALARY ADDITION FOR PART TIME EMPLOYEES									
0401-0002 SALARIES - DEPUTIES										
	82,100.00	83,696.06	90,300.00	88,275.65	92,900.00	86,788.56	93%	**134,500.00**	**134,500.00**	**134,500.00**
DEPT REQUESTED NOTES:	3% INCREASE BASED ON COST OF LIVING INCREASE FROM JAN 2025 TO JAN 2026 OR BOCC RECOMMENDATION IF IT IS HIGHER THAN THIS REQUEST. AN ADDITIONAL PART-TIME EMPLOYEE IS NEEDED TO SUPPORT THE GROWING DEMANDS ON OUR OFFICE. THIS WOULD INCREASE THE A AND D BUDGET BY AN ESTIMATED $37,355. ALSO REQUESTING TO INCREASE TOTAL WEEKLY HOURS FROM 37.5 A WEEK TO 40 HOURS A WEEK									
BUDGET OFFICER NOTES:	05/11/2026 - BOCC APPROVED COST OF LIVING INCREASE OF 1% PLUS $1,200 ANNUAL SALARY ADDITION FOR FULL TIME & $600 ANNUAL SALARY ADDITION FOR PART TIME EMPLOYEES ADDITIONAL PT EMPLOYEE AT LESS THAN 29.50/HRS A WEEK, PERSI ELIGIBLE NOT BENEFITS, AND MOVED HOURS FROM 37.50 A WEEK TO 40 A WEEK									
0404-0000 WAGES - EXTRA HELP										
	3,700.00	2,866.21	3,700.00	3,250.58	3,700.00	2,696.96	73%	**3,700.00**	**3,700.00**	**3,700.00**
DEPT REQUESTED NOTES:	NO CHANGE									
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**
BUDGET OFFICER NOTES:	ACCRUAL PAYOUT CALCULATED BY THE AUDITOR'S OFFICE									
TOTAL 'A' SALARIES										
	164,900.00	**166,562.19**	**183,000.00**	**178,105.00**	**189,300.00**	**174,109.52**	**92%**	**233,200.00**	**233,200.00**	**233,200.00**
0410-0000 RETIREMENT										
	19,000.00	18,948.18	22,000.00	21,005.89	22,700.00	20,564.39	91%	**30,000.00**	**30,000.00**	**30,000.00**

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 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0001 GENERAL FUND (CURRENT EXPENSE) **92% OF FISCAL YEAR ELAPSED**
-03 TREASURER / TAX COLLECTOR

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual & Pct As of 09/03/2026	Pct	Fiscal Year 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
BUDGET OFFICER NOTES: REFLECTS CURRENT PERSI RULE RATE PERCENTAGE										
0411-0000 SOCIAL SECURITY										
	13,100.00	12,526.02	14,100.00	13,160.83	14,500.00	12,853.90	89%	**18,000.00**	**18,000.00**	**18,000.00**
BUDGET OFFICER NOTES: 7.65% EMPLOYER RESPONSIBILITY										
0413-0000 MEDICAL / GROUP INSURANCE										
	52,020.00	52,044.00	53,100.00	53,100.00	54,450.00	54,432.00	100%	**56,000.00**	**56,000.00**	**56,000.00**
BUDGET OFFICER NOTES: 2% INCREASE FROM FY2026										
0416-0000 WORK COMP INSURANCE										
	305.00	305.00	275.00	275.00	250.00	250.00	100%	**400.00**	**400.00**	**400.00**
BUDGET OFFICER NOTES: REFLECTS CURRENT STATE INSURANCE FUND CLASSIFIED RATE										
TOTAL 'D' BENEFITS										
	84,425.00	**83,823.20**	**89,475.00**	**87,541.72**	**91,900.00**	**88,100.29**	**96%**	**104,400.00**	**104,400.00**	**104,400.00**
0440-0001 SUPPLIES - OFFICE										
	3,600.00	3,608.11	2,800.00	2,611.95	3,400.00	2,329.62	69%	**2,800.00**	**2,800.00**	**2,800.00**
DEPT REQUESTED NOTES: REDUCTION DUE TO A NEW PRINTER BEING SERVICED BY POA. PREVIOUS YEAR HAD A PRINTER NOT UNDER THEIR CONTRACT.										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
0455-0001 PROP TAX SHORTAGE PYMT										
	50.00		50.00		50.00			**50.00**	**50.00**	**50.00**
DEPT REQUESTED NOTES: NO CHANGE.										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
0468-0000 MISC FEES & EXPENSES										
	2,000.00	2,411.31	2,000.00	1,626.88	2,000.00	971.38	49%	**2,000.00**	**2,000.00**	**2,000.00**
DEPT REQUESTED NOTES: NO CHANGE.										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
0480-0001 EQUIPMENT PURCHASE - OFFICE										
	500.00	158.99	500.00		500.00			**500.00**	**500.00**	**500.00**
DEPT REQUESTED NOTES: NO CHANGE.										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
0560-0000 TRAVEL - EDUCATION - TRAINING										
	3,600.00	2,444.92	3,500.00	4,722.39	3,500.00	1,530.13	44%	**4,500.00**	**4,500.00**	**4,500.00**

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 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

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

92% OF FISCAL YEAR ELAPSED

Account	Fiscal Year 2024		Fiscal Year 2025		Fiscal Year 2026			Fiscal Year 2027 Budget #2		
Number	Budget	Actual	Budget	Actual	Budget Amount	Actual & Pct As of 09/03/2026		Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
DEPT REQUESTED NOTES: INCREASE OF $1,000 DUE TO TREASURER'S ANNUAL CONFERENCE LOCATION, REGISTRATION FEES, AND GAS PRICE INCREASES.										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
TOTAL 'B' EXPENSES	**9,750.00**	**8,623.33**	**8,850.00**	**8,961.22**	**9,450.00**	**4,831.13**	**51%**	**9,850.00**	**9,850.00**	**9,850.00**
DEPT TOTALS	**259,075.00**	**259,008.72**	**281,325.00**	**274,607.94**	**290,650.00**	**267,040.94**	**92%**	**347,450.00**	**347,450.00**	**347,450.00**

Fund 1 Dept 3: 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 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0001 GENERAL FUND (CURRENT EXPENSE) **92% OF FISCAL YEAR ELAPSED**
-05 COMMISSIONERS

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual As of 09/03/2026	Pct	Fiscal Year 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0401-0000 SALARIES										
	100,700.00	100,646.52	110,800.00	108,962.79	115,350.00	106,463.52	92%	**120,500.00**	**120,500.00**	**120,500.00**
DEPT REQUESTED NOTES:	ONE DEPUTY CLERK POSITION SPLIT 50/50 WITH AUDITOR FUND									
BUDGET OFFICER NOTES:	05/11/2026 - BOCC APPROVED COST OF LIVING INCREASE OF 1% PLUS $1,200 ANNUAL SALARY ADDITION FOR FULL TIME & $600 ANNUAL SALARY ADDITION FOR PART TIME EMPLOYEES									
0401-0001 SALARIES - OFFICERS										
	69,100.00	76,200.02	83,900.00	82,466.40	89,400.00	82,368.94	92%	**91,000.00**	**91,000.00**	**91,000.00**
BUDGET OFFICER NOTES:	05/11/2026 - BOCC APPROVED COST OF LIVING INCREASE OF 1% PLUS $1,200 ANNUAL SALARY ADDITION FOR FULL TIME & $600 ANNUAL SALARY ADDITION FOR PART TIME EMPLOYEES									
0401-0010 SALARIES - DEPUTY CLERK										
			9,415.96 C	9,415.96	22,200.00	17,841.12	80%	**34,500.00**	**34,500.00**	**34,500.00**
DEPT REQUESTED NOTES:	SALARY & BENEFITS ALLOCATION SPLIT WITH AUDITOR RECORDER FUND FOR CLERK OF THE BOARD POSITION									
BUDGET OFFICER NOTES:	05/11/2026 - BOCC APPROVED COST OF LIVING INCREASE OF 1% PLUS $1,200 ANNUAL SALARY ADDITION FOR FULL TIME & $600 ANNUAL SALARY ADDITION FOR PART TIME EMPLOYEES									
0404-0000 WAGES - EXTRA HELP										
			142.81 C	142.81	1,000.00	802.52	80%	**1,500.00**	**1,500.00**	**1,500.00**
DEPT REQUESTED NOTES:	NO CHANGE FROM FY2026									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0409-0000 ACCRUAL PAYOUT CONTINGENCY										
	10,500.00				500.00			**500.00**	**500.00**	**500.00**
BUDGET OFFICER NOTES:	ACCRUAL PAYOUT CALCULATED BY THE AUDITOR'S OFFICE									
TOTAL 'A' SALARIES										
	180,300.00	**176,846.54**	**204,258.77**	**200,987.96**	**228,450.00**	**207,476.10**	**91%**	**248,000.00**	**248,000.00**	**248,000.00**
0410-0000 RETIREMENT										
	20,900.00	16,738.68	23,300.00	19,695.90	27,350.00	20,749.53	76%	**31,000.00**	**31,000.00**	**31,000.00**
BUDGET OFFICER NOTES:	REFLECTS CURRENT PERSI RULE RATE PERCENTAGE									
0411-0000 SOCIAL SECURITY										
	14,300.00	13,324.89	14,900.00	14,762.94	17,500.00	15,344.76	88%	**19,000.00**	**19,000.00**	**19,000.00**

WORKSHEET FOR BUDGET YEAR 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0001 GENERAL FUND (CURRENT EXPENSE) **92% OF FISCAL YEAR ELAPSED**
-05 COMMISSIONERS

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual & Pct As of 09/03/2026		Fiscal Year 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
BUDGET OFFICER NOTES:	7.65% EMPLOYER RESPONSIBILITY									
0413-0000 MEDICAL / GROUP INSURANCE										
	62,460.00	62,460.00	63,510.00	63,516.00	83,500.00	74,388.00	89%	**76,000.00**	**76,000.00**	**76,000.00**
BUDGET OFFICER NOTES:	2% INCREASE FROM FY2026									
0416-0000 WORK COMP INSURANCE										
	295.00	295.00	255.00	255.00	300.00	300.00	100%	**300.00**	**300.00**	**300.00**
BUDGET OFFICER NOTES:	REFLECTS CURRENT STATE INSURANCE FUND CLASSIFIED RATE									
TOTAL 'D' BENEFITS										
	97,955.00	**92,818.57**	**101,965.00**	**98,229.84**	**128,650.00**	**110,782.29**	**86%**	**126,300.00**	**126,300.00**	**126,300.00**
0440-0001 SUPPLIES - OFFICE										
	1,500.00	860.68	750.00	532.07	750.00	450.16	60%	**750.00**	**750.00**	**750.00**
DEPT REQUESTED NOTES:	NO CHANGE FROM FY2026 USED FOR OPEN ENROLLMENT EMPLOYEE GIFTS									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0560-0000 TRAVEL - EDUCATION - TRAINING										
	9,000.00	8,493.98	9,000.00	6,953.88	9,000.00	3,856.82	43%	**8,000.00**	**8,000.00**	**8,000.00**
DEPT REQUESTED NOTES:	REQUEST DECREASE OF $1,000 DUE TO HISTORICALS									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
TOTAL 'B' EXPENSES										
	10,500.00	**9,354.66**	**9,750.00**	**7,485.95**	**9,750.00**	**4,306.98**	**44%**	**8,750.00**	**8,750.00**	**8,750.00**
DEPT TOTALS										
	288,755.00	**279,019.77**	**315,973.77**	**306,703.75**	**366,850.00**	**322,565.37**	**88%**	**383,050.00**	**383,050.00**	**383,050.00**

Fund 1 Dept 5: Officer ______________________ Commissioner ______________________

Commissioner ______________________ Commissioner ______________________

WORKSHEET FOR BUDGET YEAR 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0001 GENERAL FUND (CURRENT EXPENSE) **92% OF FISCAL YEAR ELAPSED**
-08 M-C PUBLIC DEFENDER

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual As of 09/03/2026	Pct	Fiscal Year 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0464-0000 UTILITIES										
	6,500.00	5,735.09	6,500.00	5,757.02	6,500.00	3,070.55	47%	**5,000.00**	**5,000.00**	**5,000.00**
DEPT REQUESTED NOTES:	RECOMMEND DECREASE OF $1,500 DUE TO HISTORICAL EXPENDITURES									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0490-0000 REPAIRS & MAINTENANCE										
	1,000.00	528.83	1,000.00	48.27	500.00	4,275.61	855%	**4,500.00**	**4,500.00**	**4,500.00**
DEPT REQUESTED NOTES:	INCREASE $4,000 FOR THE SEPERATION OF EXPENDITURES FOR THE CONTRACTED "CAM" (COMMON AREA MAINTENANCE) , PROPERTY TAXES & INSURANCE AMOUNT $4,221.36 ANNUALLY - $351.78 MONTHLY									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0493-0000 REPAIRS - BUILDING & GROUNDS										
	500.00	100.63	43,153.56 C	43,153.56	500.00	3,345.31	669%	**500.00**	**500.00**	**500.00**
DEPT REQUESTED NOTES:	NO CHANGE FROM FY2026									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0500-0000 RENT / LEASE										
					24,000.00	13,296.00	55%	**13,500.00**	**13,500.00**	**13,500.00**
DEPT REQUESTED NOTES:	CONTRACT TWO YEAR TERM (10/1/2025 - 9/30/2027) THERE IS NO INCREASE FOR FY2026 & FY2027 ANNUAL CONTRACTED AMOUNT OF $13,300.00 MONTHLY TOTAL: $1,108.33									
BUDGET OFFICER NOTES:	DECREASE OF $10,500 DUE TO HISTORICAL EXPENDITURES REALLOCATED $4,000 TO REPAIRS & MAINTENANCE TO SEPERATE THE CAM EXPENDITURES. CONTRACT SIGNED 9/29/2025									
0536-0001 REIMBURSEMENT EXPENSE										
						2,684.87				
TOTAL 'B' EXPENSES										
	8,000.00	**6,364.55**	**50,653.56**	**48,958.85**	**31,500.00**	**26,672.34**	**85%**	**23,500.00**	**23,500.00**	**23,500.00**
DEPT TOTALS										
	8,000.00	**6,364.55**	**50,653.56**	**48,958.85**	**31,500.00**	**26,672.34**	**85%**	**23,500.00**	**23,500.00**	**23,500.00**

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 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

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

92% OF FISCAL YEAR ELAPSED

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual & Pct As of 09/03/2026	Pct	Fiscal Year 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
TOTAL 'A' SALARIES										
TOTAL 'D' BENEFITS										
0440-0001 SUPPLIES - OFFICE										
	150.00		150.00		150.00	46.86	31%	**150.00**		
DEPT REQUESTED NOTES:	NO CHANGE									
BUDGET OFFICER NOTES:	RECOMMEND DECREASE OF $150 DUE TO FUNDS NEVER SPEND									
0455-0000 ADMINISTRATION EXPENSE										
	28,415.00	28,471.69	31,200.00	29,654.66	32,800.00			**32,400.00**	**32,400.00**	**32,400.00**
DEPT REQUESTED NOTES:	REALLOCATION AT THE END OF THE FISCAL YEAR FOR HALF OF L GUZMAN'S SALARY & BENEFITS TOTAL = $32,400									
BUDGET OFFICER NOTES:	05/11/2026 - BOCC APPROVED COST OF LIVING INCREASE OF 1% PLUS $1,200 ANNUAL SALARY ADDITION FOR FULL TIME & $600 ANNUAL SALARY ADDITION FOR PART TIME EMPLOYEES									
0460-0000 COMMUNICATIONS - RADIO										
	14,500.00	13,675.80	14,000.00	13,871.77	14,000.00	10,496.79	75%	**14,000.00**	**14,000.00**	**14,000.00**
DEPT REQUESTED NOTES:	NO CHANGE									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0468-0000 MISC FEES & EXPENSES										
	500.00									
0470-0000 AUTO EXPENSE										
	5,000.00	3,676.25	4,200.00	3,688.32	4,200.00	2,702.31	64%	**4,200.00**	**3,700.00**	**3,700.00**
DEPT REQUESTED NOTES:	NO CHANGE									
BUDGET OFFICER NOTES:	RECOMMEND DECREASE OF $500 DUE TO HISTORICAL EXPENDITURES									
0480-0001 EQUIPMENT PURCHASE - OFFICE										
	900.00	559.62	500.00	399.99	500.00	209.99	42%	**500.00**	**500.00**	**500.00**
DEPT REQUESTED NOTES:	NO CHANGE									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									

WORKSHEET FOR BUDGET YEAR 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0001 GENERAL FUND (CURRENT EXPENSE) **92% OF FISCAL YEAR ELAPSED**
-09 CIVIL DEFENSE

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual & Pct As of 09/03/2026	Pct	Fiscal Year 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0542-0000 COMMUNICATIONS & POSTAGE										
	5,000.00	5,074.48	4,000.00	4,072.70	4,000.00	2,476.69	62%	**4,000.00**	**4,000.00**	**4,000.00**
DEPT REQUESTED NOTES: NO CHANGE										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
0560-0000 TRAVEL - EDUCATION - TRAINING										
	2,575.00	4,000.63	5,775.00	4,477.65	5,775.00	4,127.77	71%	**5,775.00**	**5,775.00**	**5,775.00**
DEPT REQUESTED NOTES: NO CHANGE										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
TOTAL 'B' EXPENSES	**57,040.00**	**55,458.47**	**59,825.00**	**56,165.09**	**61,425.00**	**20,060.41**	**33%**	**61,025.00**	**60,375.00**	**60,375.00**
DEPT TOTALS	**57,040.00**	**55,458.47**	**59,825.00**	**56,165.09**	**61,425.00**	**20,060.41**	**33%**	**61,025.00**	**60,375.00**	**60,375.00**

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 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

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

92% OF FISCAL YEAR ELAPSED

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual & Pct As of 09/03/2026	Pct	Fiscal Year 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0401-0000 SALARIES	85,100.00	85,696.94	94,300.00	92,739.12	98,150.00	90,665.31	92%	**102,000.00**	**102,000.00**	**102,000.00**

DEPT REQUESTED NOTES: I AM REQUESTING AN ADDITIONAL $2.00 AN HOUR INCREASE FOR MYSELF AS THE DEPARTMENT SUPERVISOR. I HAVE SAVED THE COUNTY MONEY BY DOING MAINTENANCE MYSELF INSTEAD OF HIRING AN OUTSIDE VENDOR THAT CHARGES PARTS AND LABOR, SUCH AS DRINKING FOUNTAINS, SPRINKLERS, WEED SPRAYING, HVAC, HEATING ISSUES AND MUCH MORE.

BY PERFORMING MAINTANCE MYSELF, RATHER THAN HIRING EXTERNAL CONTRACTORS, I USE THE SKILLS I HAVE TO KEEP COSTS DOWN AND SAVE THE COUNTY MONEY, WHILE KEEPING MY BUDGET EXPENDITURES LOW AND OUR FACILITIES IN TOP CONDITION.

I HAVE ALSO REQUESTED TO DECREASE SEVERAL FUND LINES DUE TO HISTORICAL EXPENDITURES AND TO HELP FUND THIS INCREASE.

BUDGET OFFICER NOTES: 05/11/2026 - BOCC APPROVED COST OF LIVING INCREASE OF 1% PLUS $1,200 ANNUAL SALARY ADDITION FOR FULL TIME & $600 ANNUAL SALARY ADDITION FOR PART TIME EMPLOYEES

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual & Pct As of 09/03/2026	Pct	Fiscal Year 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0401-0015 SALARIES - MAINTENANCE				29,734.92	75,450.00	67,418.17	89%	**79,000.00**	**79,000.00**	**79,000.00**

BUDGET OFFICER NOTES: 05/11/2026 - BOCC APPROVED COST OF LIVING INCREASE OF 1% PLUS $1,200 ANNUAL SALARY ADDITION FOR FULL TIME & $600 ANNUAL SALARY ADDITION FOR PART TIME EMPLOYEES

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual & Pct As of 09/03/2026	Pct	Fiscal Year 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0404-0000 WAGES - EXTRA HELP	18,000.00	750.00		428.15	2,000.00	4,318.40	216%	**2,000.00**	**2,000.00**	**2,000.00**

DEPT REQUESTED NOTES: NO CHANGE FROM FY2026

BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual & Pct As of 09/03/2026	Pct	Fiscal Year 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0409-0000 ACCRUAL PAYOUT CONTINGENCY	2,500.00		2,500.00		2,500.00			**2,500.00**	**2,500.00**	**2,500.00**

DEPT REQUESTED NOTES: NO CHANGE FROM FY2026

BUDGET OFFICER NOTES: ACCRUAL PAYOUT CALCULATED BY THE AUDITOR'S OFFICE

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual & Pct As of 09/03/2026	Pct	Fiscal Year 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
TOTAL 'A' SALARIES	**105,600.00**	**86,446.94**	**96,800.00**	**122,902.19**	**178,100.00**	**162,401.88**	**91%**	**185,500.00**	**185,500.00**	**185,500.00**

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 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

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

92% OF FISCAL YEAR ELAPSED

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual As of 09/03/2026	Pct	Fiscal Year 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0410-0000 RETIREMENT										
	12,200.00	10,044.70	12,200.00	14,634.82	21,300.00	18,760.06	88%	**23,500.00**	**23,500.00**	**23,500.00**
BUDGET OFFICER NOTES:	REFLECTS CURRENT PERSI RULE RATE PERCENTAGE									
0411-0000 SOCIAL SECURITY										
	8,400.00	6,737.55	7,900.00	9,279.00	13,650.00	11,860.15	87%	**14,500.00**	**14,500.00**	**14,500.00**
BUDGET OFFICER NOTES:	7.65% EMPLOYER RESPONSIBILITY									
0413-0000 MEDICAL / GROUP INSURANCE										
	34,700.00	34,704.00	35,400.00	35,400.00	72,600.00	72,576.00	100%	**74,500.00**	**74,500.00**	**74,500.00**
BUDGET OFFICER NOTES:	2% INCREASE FROM FY2026									
0416-0000 WORK COMP INSURANCE										
	4,575.00	4,575.00	3,980.00	3,980.00	6,000.00	6,000.00	100%	**6,500.00**	**6,500.00**	**6,500.00**
BUDGET OFFICER NOTES:	REFLECTS CURRENT STATE INSURANCE FUND CLASSIFIED RATE									
TOTAL 'D' BENEFITS	**59,875.00**	**56,061.25**	**59,480.00**	**63,293.82**	**113,550.00**	**109,196.21**	**96%**	**119,000.00**	**119,000.00**	**119,000.00**
0440-0000 SUPPLIES										
	25,000.00	21,987.95	22,000.00	19,311.35	35,000.00	13,061.34	37%	**25,000.00**	**25,000.00**	**25,000.00**
DEPT REQUESTED NOTES:	DECREASE $10,000 AND REALLOCATE A PORTION TO SUPERVISOR SALARY POSITION									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0440-0002 SUPPLIES - FURNITURE & FIXTURE										
	2,000.00		2,000.00	56.09	2,000.00	192.05	10%	**2,000.00**	**2,000.00**	**2,000.00**
DEPT REQUESTED NOTES:	NO CHANGE									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0464-0000 UTILITIES										
	70,000.00	60,378.66	70,000.00	60,019.12	70,000.00	46,636.24	67%	**60,000.00**	**60,000.00**	**60,000.00**
DEPT REQUESTED NOTES:	DECREASE $10,000 DUE TO PD BUILDING UTILITIES NO LONGER EXISTING									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0470-0000 AUTO EXPENSE										
	1,400.00	2,849.52	2,500.00	1,094.03	2,500.00	1,058.69	42%	**2,500.00**	**2,500.00**	**2,500.00**
DEPT REQUESTED NOTES:	NO CHANGE									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									

WORKSHEET FOR BUDGET YEAR 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0001 GENERAL FUND (CURRENT EXPENSE) **92% OF FISCAL YEAR ELAPSED**
-10 BUILDINGS & GROUNDS

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual As of 09/03/2026	Pct	Fiscal Year 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0470-0002 AUTO - FUEL	960.00	1,059.47	1,400.00	1,004.97	2,000.00	867.14	43%	**2,000.00**	**2,000.00**	**2,000.00**
DEPT REQUESTED NOTES: NO CHANGE										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
0480-0000 EQUIPMENT PURCHASE	7,000.00	6,713.30	6,000.00	5,186.79	6,000.00	4,417.13	74%	**6,000.00**	**6,000.00**	**6,000.00**
DEPT REQUESTED NOTES: NO CHANGE										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
0490-0000 REPAIRS & MAINTENANCE	45,000.00	25,030.22	25,000.00	17,542.78	25,000.00	23,120.40	92%	**23,000.00**	**23,000.00**	**23,000.00**
DEPT REQUESTED NOTES: DECREASE $2,000										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
0493-0000 REPAIRS - BUILDING & GROUNDS	35,000.00	34,933.82	32,000.00	28,557.46	32,000.00	23,661.80	74%	**30,000.00**	**30,000.00**	**30,000.00**
DEPT REQUESTED NOTES: DECREASE $2,000										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
0650-0000 CONTRACT SERVICES	98,000.00	94,234.80	100,940.00	50,573.40				**5,000.00**	**5,000.00**	**5,000.00**
DEPT REQUESTED NOTES: REQUESTING TO ADD $5,000 BACK INTO THIS FUND LINE FOR TRAINING EMPLOYEES AS WELL AS COVERAGE WHEN EMPLOYEES ARE ON VACATION TO ENSURE JANITORIAL SERVICES ARE COMPLETED IN EACH BUILDING.										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
TOTAL 'B' EXPENSES	**284,360.00**	**247,187.74**	**261,840.00**	**183,345.99**	**174,500.00**	**113,014.79**	**65%**	**155,500.00**	**155,500.00**	**155,500.00**
DEPT TOTALS	**449,835.00**	**389,695.93**	**418,120.00**	**369,542.00**	**466,150.00**	**384,612.88**	**83%**	**460,000.00**	**460,000.00**	**460,000.00**

Fund 1 Dept 10: 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 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

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

92% OF FISCAL YEAR ELAPSED

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual As of 09/03/2026	Pct	FY 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0401-0000 SALARIES										
	54,700.00	23,270.02	52,700.00	45,850.58	54,850.00	50,611.20	92%	**57,000.00**	**57,000.00**	**57,000.00**
BUDGET OFFICER NOTES:	05/11/2026 - BOCC APPROVED COST OF LIVING INCREASE OF 1% PLUS $1,200 ANNUAL SALARY ADDITION FOR FULL TIME & $600 ANNUAL SALARY ADDITION FOR PART TIME EMPLOYEES									
0401-0003 SALARIES - CLERICAL										
	55,500.00	69,888.00	67,000.00	59,179.23	68,350.00	57,971.52	85%	**80,500.00**	**80,500.00**	**80,500.00**
DEPT REQUESTED NOTES:	THIS BUDGET INCREASE INCLUDES FUNDING FOR THE SECOND HALF-TIME 4-H POSITION THAT WAS APPROVED BY THE BOARD OF COMMISSIONERS LAST YEAR BUT WAS NOT PREVIOUSLY APPROPRIATED. THIS POSITION IS NECESSARY TO ENSURE COMPLIANCE WITH IDAHO 4-H'S TWO-DEEP POLICY. IT WILL ALSO ALLOW US TO BETTER MEET COMMUNITY DEMAND FOR ADDITIONAL CLASSES.									
BUDGET OFFICER NOTES:	05/11/2026 - BOCC APPROVED COST OF LIVING INCREASE OF 1% PLUS $1,200 ANNUAL SALARY ADDITION FOR FULL TIME & $600 ANNUAL SALARY ADDITION FOR PART TIME EMPLOYEES									
0404-0000 WAGES - EXTRA HELP										
	5,250.00	574.00	5,250.00	11,040.67	5,250.00			**5,250.00**	**5,250.00**	**5,250.00**
DEPT REQUESTED NOTES:	NO CHANGE FROM FY2026									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0409-0000 ACCRUAL PAYOUT CONTINGENCY										
	8,000.00		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										
	123,450.00	**93,732.02**	**125,950.00**	**116,070.48**	**129,450.00**	**108,582.72**	**84%**	**143,750.00**	**143,750.00**	**143,750.00**
0410-0000 RETIREMENT										
	14,200.00	9,927.71	15,100.00	11,578.28	13,050.00	11,316.25	87%	**14,500.00**	**14,500.00**	**14,500.00**
BUDGET OFFICER NOTES:	REFLECTS CURRENT PERSI RULE RATE PERCENTAGE									
0411-0000 SOCIAL SECURITY										
	9,800.00	6,417.05	9,700.00	7,356.41	9,850.00	7,154.61	73%	**11,500.00**	**11,500.00**	**11,500.00**
BUDGET OFFICER NOTES:	7.65% EMPLOYER RESPONSIBILITY									
0413-0000 MEDICAL / GROUP INSURANCE										
	34,700.00	34,704.00	35,400.00	35,400.00	36,300.00	36,288.00	100%	**37,500.00**	**37,500.00**	**37,500.00**

WORKSHEET FOR BUDGET YEAR 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

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

92% OF FISCAL YEAR ELAPSED

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual As of 09/03/2026	Pct	FY2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
BUDGET OFFICER NOTES: 2% INCREASE FROM FY2026										
0416-0000 WORK COMP INSURANCE	230.00	230.00	195.00	195.00	200.00	200.00	100%	**200.00**	**200.00**	**200.00**
BUDGET OFFICER NOTES: REFLECTS CURRENT STATE INSURANCE FUND CLASSIFIED RATE										
TOTAL 'D' BENEFITS	**58,930.00**	**51,278.76**	**60,395.00**	**54,529.69**	**59,400.00**	**54,958.86**	**93%**	**63,700.00**	**63,700.00**	**63,700.00**
0436-0000 HOME DEMONSTRATION	2,000.00	1,429.53	2,000.00	2,268.39	2,000.00	1,318.53	66%	**2,000.00**	**2,000.00**	**2,000.00**
DEPT REQUESTED NOTES: NO CHANGE										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
0440-0001 SUPPLIES - OFFICE	6,000.00	5,835.55	5,500.00	3,713.17	5,500.00	3,667.06	67%	**5,500.00**	**5,500.00**	**5,500.00**
DEPT REQUESTED NOTES: NO CHANGE										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
0440-0003 SUPPLIES - 4H		1,425.06	500.00	1,589.56	1,500.00	996.79	66%	**1,500.00**	**1,500.00**	**1,500.00**
DEPT REQUESTED NOTES: NO CHANGE										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
0455-0000 ADMINISTRATION EXPENSE	65,532.00	72,655.82	63,390.00	62,722.89	66,570.00	3,000.00	5%	**68,550.00**	**68,550.00**	**68,550.00**
BUDGET OFFICER NOTES: CALCULATED 90% S SOMSEN'S SALARY AND BENEFIT ALLOCATION (71,680.94 X 90% = $64,512.85) RECOMMENDATION ALSO INCLUDES $4,000 U OF I SALARY EXPENSE REIMBURSEMENT FOR 2 EXTENSION EDUCATION POSITIONS (GRACE & BRANDON) TOTAL: $68,550										
0470-0000 AUTO EXPENSE	2,000.00	1,863.05	2,000.00	194.50	2,000.00	1,479.49	74%	**2,000.00**	**2,000.00**	**2,000.00**
DEPT REQUESTED NOTES: NO CHANGE										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
0470-0001 AUTO PURCHASE					5,000.00			**5,000.00**	**5,000.00**	**5,000.00**

WORKSHEET FOR BUDGET YEAR 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

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

92% OF FISCAL YEAR ELAPSED

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual As of 09/03/2026	Pct	Fiscal Year 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
DEPT REQUESTED NOTES: NO CHANGE - CARRYOVER UNEXPENDED BUDGET FROM FY2026 FOR RESERVING ANNUALY ALLOTMENTS FOR FUTURE UPGRADE OF A DEPARTMENT VEHICLE.										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST (YEAR 2 OF 5 FOR ALLOCATION TOWARDS FUTURE VEHICLE) FY2026 = $5,000 FY2027 = $5,000 TOTAL = $10,000										
0470-0002 AUTO - FUEL	3,000.00	1,269.85	2,500.00	2,070.67	1,500.00	1,535.84	102%	**1,500.00**	**1,500.00**	**1,500.00**
DEPT REQUESTED NOTES: NO CHANGE										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
0480-0001 EQUIPMENT PURCHASE - OFFICE	6,500.00	7,125.71	6,500.00	4,394.54	6,500.00	4,712.52	73%	**6,500.00**	**5,500.00**	**5,500.00**
DEPT REQUESTED NOTES: NO CHANGE										
BUDGET OFFICER NOTES: RECOMMEND DECREASE OF $1,000 DUE TO HISTORICAL EXPENDITURES - REALLOCATE FUNDS TO COMMUNICATIONS & POSTAGE FUND										
0542-0000 COMMUNICATIONS & POSTAGE	1,000.00	402.76	1,000.00	968.43	1,000.00	697.09	70%	**2,000.00**	**2,000.00**	**2,000.00**
DEPT REQUESTED NOTES: DUE TO THE FEDERAL GOVERNMENT NOT GIVING AS MUCH SUPPORT FOR MAILINGS WE NEED INCREASE THIS BUDGET SO THAT WE CAN CONTINUE TO MAIL OUT INFORMATIONAL BULLETINS, EDUCATIONAL OPPORTUNITIES AND IMPORTANT 4-H INFORMATION TO FAMILIES.										
BUDGET OFFICER NOTES: REALLOCATED $1,000 FROM EQUIPMENT PURCHASE FUND. CONCUR WITH DEPARTMENT REQUEST										
0560-0000 TRAVEL - EDUCATION - TRAINING	13,000.00	12,542.38	13,000.00	8,153.89	13,000.00	9,848.35	76%	**13,000.00**	**13,000.00**	**13,000.00**
DEPT REQUESTED NOTES: NO CHANGE										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
APPROVED NOTES: 6/1/2026 PER BOCC SET AMOUNT TO $13,000 DUE TO ANTICIPATED DEPARTMENTAL TRAVEL EXPENDITURES										
TOTAL 'B' EXPENSES	**99,032.00**	**104,549.71**	**96,390.00**	**86,076.04**	**104,570.00**	**27,255.67**	**26%**	**107,550.00**	**106,550.00**	**106,550.00**

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 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

DEPT TOTALS

281,412.00	**249,560.49**	**282,735.00**	**256,676.21**	**293,420.00**	**190,797.25**	**65%**	**315,000.00**	**314,000.00**	**314,000.00**

Fund 1 Dept 13: 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 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0001 GENERAL FUND (CURRENT EXPENSE) **92% OF FISCAL YEAR ELAPSED**
-15 COUNTY ELECTIONS

Account Number	---- Fiscal Year 2024 ---- Budget	Actual	---- Fiscal Year 2025 ---- Budget	Actual	------ Fiscal Year 2026 ------ Budget Amount	Actual & Pct As of 09/03/2026		---- Fiscal Year 2027 Budget #2 ---- Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0401-0002 SALARIES - DEPUTIES										
	101,900.00	101,004.03	111,900.00	109,146.97	121,100.00	87,301.25	72%	**96,500.00**	**96,500.00**	**96,500.00**
BUDGET OFFICER NOTES:	05/11/2026 - BOCC APPROVED COST OF LIVING INCREASE OF 1% PLUS $1,200 ANNUAL SALARY ADDITION FOR FULL TIME & $600 ANNUAL SALARY ADDITION FOR PART TIME EMPLOYEES									
0404-0000 WAGES - EXTRA HELP										
	16,800.00	12,624.92	16,800.00	20,866.57	16,800.00	15,429.07	92%	**19,800.00**	**19,800.00**	**19,800.00**
BUDGET OFFICER NOTES:	05/11/2026 - BOCC APPROVED COST OF LIVING INCREASE OF 1% PLUS $1,200 ANNUAL SALARY ADDITION FOR FULL TIME & $600 ANNUAL SALARY ADDITION FOR PART TIME EMPLOYEES									
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 FY2026									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
TOTAL 'A' SALARIES										
	119,700.00	**113,628.95**	**129,700.00**	**130,013.54**	**138,900.00**	**102,730.32**	**74%**	**117,300.00**	**117,300.00**	**117,300.00**
0410-0000 RETIREMENT										
	13,900.00	12,581.67	15,400.00	14,558.68	16,450.00	11,779.50	72%	**15,000.00**	**15,000.00**	**15,000.00**
BUDGET OFFICER NOTES:	REFLECTS CURRENT PERSI RULE RATE PERCENTAGE									
0411-0000 SOCIAL SECURITY										
	9,500.00	8,613.93	9,900.00	9,599.58	10,550.00	7,581.39	72%	**9,500.00**	**9,500.00**	**9,500.00**
BUDGET OFFICER NOTES:	7.65% EMPLOYER RESPONSIBILITY									
0413-0000 MEDICAL / GROUP INSURANCE										
	34,700.00	34,704.00	35,400.00	35,400.00	36,300.00	36,288.00	100%	**37,500.00**	**37,500.00**	**37,500.00**
BUDGET OFFICER NOTES:	NO INCREASE FROM FY2026									
0416-0000 WORK COMP INSURANCE										
	225.00	225.00	195.00	195.00	200.00	200.00	100%	**200.00**	**200.00**	**200.00**
BUDGET OFFICER NOTES:	REFLECTS CURRENT STATE INSURANCE FUND CLASSIFIED RATE									
TOTAL 'D' BENEFITS										
	58,325.00	**56,124.60**	**60,895.00**	**59,753.26**	**63,500.00**	**55,848.89**	**88%**	**62,200.00**	**62,200.00**	**62,200.00**

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 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0001 GENERAL FUND (CURRENT EXPENSE) **92% OF FISCAL YEAR ELAPSED**
-15 COUNTY ELECTIONS

Account	Fiscal Year 2024		Fiscal Year 2025		Fiscal Year 2026			Fiscal Year 2027 Budget #2		
Number	Budget	Actual	Budget	Actual	Budget Amount	Actual & Pct As of 09/03/2026		Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0440-0000 SUPPLIES										
	8,000.00	8,030.19	6,500.00	222.61	5,000.00	1,932.82	39%	**5,000.00**	**5,000.00**	**5,000.00**
DEPT REQUESTED NOTES:	NO CHANGE FROM FY2026									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0444-0000 ELECTION WORKERS										
	25,000.00	12,490.46	25,000.00	21,842.15	20,000.00	9,523.53	48%	**20,000.00**	**20,000.00**	**20,000.00**
DEPT REQUESTED NOTES:	NO CHANGE FROM FY2026									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0480-0001 EQUIPMENT PURCHASE - OFFICE										
	2,000.00	1,135.98	2,000.00	502.75	2,000.00			**2,000.00**	**2,000.00**	**2,000.00**
DEPT REQUESTED NOTES:	NO CHANGE FROM FY2026									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0490-0000 REPAIRS & MAINTENANCE										
	20,000.00	20,000.00	20,000.00	10,361.99	20,000.00	7,280.00	36%	**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	4,122.50	5,000.00	4,817.50	5,000.00	4,793.75	96%	**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 FACILTY USE RENTALS.									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0542-0000 COMMUNICATIONS & POSTAGE										
	5,500.00	1,376.53	3,000.00	140.24	2,000.00	1,017.63	51%	**2,000.00**	**2,000.00**	**2,000.00**
DEPT REQUESTED NOTES:	NO CHANGE FROM FY2026									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0545-0000 PRINTING / PUBLICATION / FORMS										
	6,000.00	14,621.71	7,500.00	968.89	5,000.00	3,637.01	73%	**5,000.00**	**5,000.00**	**5,000.00**
DEPT REQUESTED NOTES:	NO CHANGE FROM FY2026									

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 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0001 GENERAL FUND (CURRENT EXPENSE) **92% OF FISCAL YEAR ELAPSED**
-15 COUNTY ELECTIONS

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual & Pct As of 09/03/2026		Fiscal Year 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
0545-0002 FORMS - BALLOT										
	12,000.00	17,716.70	17,000.00	3,485.00	17,000.00	13,155.72	77%	**15,000.00**	**15,000.00**	**15,000.00**
DEPT REQUESTED NOTES: DECREASE OF $2,000										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST DUE TO HISTORICAL EXPENDITURES										
0560-0000 TRAVEL - EDUCATION - TRAINING										
	12,000.00	6,739.42	10,000.00	7,636.10	7,000.00	6,949.27	99%	**7,000.00**	**7,000.00**	**7,000.00**
DEPT REQUESTED NOTES: NO CHANGE FROM FY2026										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
TOTAL 'B' EXPENSES										
	95,000.00	**86,233.49**	**96,000.00**	**49,977.23**	**83,000.00**	**48,289.73**	**58%**	**81,000.00**	**81,000.00**	**81,000.00**
DEPT TOTALS										
	273,025.00	**255,987.04**	**286,595.00**	**239,744.03**	**285,400.00**	**206,868.94**	**72%**	**260,500.00**	**260,500.00**	**260,500.00**

Fund 1 Dept 15: Officer ________________ Commissioner ________________

Commissioner ________________ Commissioner ________________

WORKSHEET FOR BUDGET YEAR 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

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

92% OF FISCAL YEAR ELAPSED

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual & Pct As of 09/03/2026	Pct	Fiscal Year 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0408-0000 WAGES - DISCRETIONARY FUND										
	10,000.00		10,000.00		10,000.00			**10,000.00**	**10,000.00**	**10,000.00**
DEPT REQUESTED NOTES:	NO CHANGE FROM FY2026									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
TOTAL 'A' SALARIES	**10,000.00**		**10,000.00**		**10,000.00**			**10,000.00**	**10,000.00**	**10,000.00**
0410-0000 RETIREMENT										
	1,200.00		1,200.00		1,200.00			**1,250.00**	**1,250.00**	**1,250.00**
BUDGET OFFICER NOTES:	REFLECTS CURRENT PERSI RULE RATE PERCENTAGE									
0411-0000 SOCIAL SECURITY										
	800.00		800.00		800.00			**800.00**	**800.00**	**800.00**
BUDGET OFFICER NOTES:	7.65% EMPLOYER RESPONSIBILITY									
0415-0000 STATE UNEMPLOYMENT										
	10,000.00	2,965.80	6,000.00	1,035.00	6,000.00	2,526.00	42%	**6,000.00**	**6,000.00**	**6,000.00**
DEPT REQUESTED NOTES:	NO CHANGE FROM FY2026									
BUDGET OFFICER NOTES:	CALCULATED BY THE AUDITOR'S OFFICE									
0416-0000 WORK COMP INSURANCE										
	20.00	20.00	15.00	15.00	15.00	15.00	100%	**15.00**	**15.00**	**15.00**
BUDGET OFFICER NOTES:	REFLECTS CURRENT STATE INSURANCE FUND CLASSIFIED RATE									
TOTAL 'D' BENEFITS	**12,020.00**	**2,985.80**	**8,015.00**	**1,050.00**	**8,015.00**	**2,541.00**	**32%**	**8,065.00**	**8,065.00**	**8,065.00**
0440-0000 SUPPLIES										
	8,500.00	7,199.68	7,500.00	22,566.11	7,500.00	10,093.79	135%	**7,500.00**	**7,500.00**	**7,500.00**
DEPT REQUESTED NOTES:	POSTAGE BASE SUPPLIES - INK, LABELS, SEALIT PASSPORT PHOTO PAPER & TONER BUILDING CARD ACCESS KEYS COUNTY PALLETS OF PAPER									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0456-0000 COUNTY PROMOTIONS										
		1,970.00		5,240.43		273.20		**5,250.00**	**5,250.00**	**5,250.00**
DEPT REQUESTED NOTES:	ANNUAL EMPLOYEE APPRECIATION PARTY - REVENUE RECEIVED FROM CREDIT CARD REBATES									

WORKSHEET FOR BUDGET YEAR 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0001 GENERAL FUND (CURRENT EXPENSE) **92% OF FISCAL YEAR ELAPSED**
-18 GENERAL OPERATIONS

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual & Pct As of 09/03/2026		Fiscal Year 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
BUDGET OFFICER NOTES:	DEFER TO BOCC FOR ANTICIPATED EXPENDITURE FY2026 = $5,250									
0468-0000 MISC FEES & EXPENSES										
	1,000.00	242.25	750.00	988.89	1,000.00	100.00	10%	**1,000.00**	**1,000.00**	**1,000.00**
DEPT REQUESTED NOTES:	NO CHANGE FROM FY2026 EMPLOYEE APPRECIATION AND RETIREMENT EXPENDITURES									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0483-0000 PROFESSIONAL SERVICES										
	55,000.00	50,524.00	55,000.00	38,803.00	55,000.00	24,333.75	44%	**50,000.00**	**50,000.00**	**50,000.00**
DEPT REQUESTED NOTES:	REQUEST DECRESE OF $5,000 DUE TO HISTORICAL EXPENDITURES FY2026 OUTSIDE AUDIT & SINGLE AUDIT (ZWYGART & JOHN) - $30,000 LEGAL SERVICES & ENVIRONMENTAL CONSULTING FEES - $20,000									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0489-0000 MAINTENANCE AGREEMENTS										
	36,000.00	33,185.43	36,000.00	38,312.92	3,000.00	540.00	18%	**3,000.00**	**3,000.00**	**3,000.00**
DEPT REQUESTED NOTES:	NO CHANGE FROM FY2026 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									
0528-0000 DUES / MEMBERSHIPS										
	100,000.00	96,210.08	115,000.00	69,488.28	131,366.00	64,566.38	49%	**105,500.00**	**105,500.00**	**105,500.00**

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 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0001 GENERAL FUND (CURRENT EXPENSE) **92% OF FISCAL YEAR ELAPSED**
-18 GENERAL OPERATIONS

DEPT REQUESTED NOTES:
FY2027 STANDARD HISTORICAL INCREASES
SOUTHERN IDAHO TOURISM = $1,000
CITY OF BURLEY - ANIMAL CONTROL = $20,300
CITY OF BURLEY - EXIT 208 MAINTENANCE = $2,500
IAC - COMMISSIONERS & CLERKS - $300
IAC - PUBLIC LANDS = $1,500
IAC - NATURAL RESOURCES LITIGATION = $8,942
IAC - CAPITAL CRIMES DEFENSE = $11,000
IAC - DISTRICT IV DUES = $125
IAC - COUNTY ASSESSMENT DUES = $15,157
IAC - VALUATION LITIGATION FUND = $4,000
SEIDO = $5,000
ATI - MEMBERSHIP DUES = $225
EASTERN IDAHO PARTNERSHIP - SAUSA = $900
NACO - MEMBERSHIP DUES = $500
REGION IV DEVELOPMENT - ANNUAL DUES = $2,737
GOODING COUNTY - MIDSNAKE WATER ASSESSMENT = $2,787
MINI-CASSIA BOARD OF COMMUNITY GUARDIANS = $250
DIGLINE = $125
STATE DEPT OF AG - ANIMAL DAMAGE CONTROL = $6,000
EAST & WEST SOIL & WATER CONSERVATION DIST = $18,000
BUFFER = $4,152
TOTAL: $105,500

BUDGET OFFICER NOTES:
RECOMMENDED DECREASE OF $10,666 DUE TO THE REMOVAL NACO PUBLIC LANDS
ASSESSMENT FEE NO LONGER NEEDED.

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual & Pct As of 09/03/2026		Fiscal Year 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0531-0000 RISK MANAGMENT										
	234,600.00	235,707.00	306,700.00	349,651.00	350,000.00	325,500.00	93%	**355,900.00**	**355,900.00**	**355,900.00**

WORKSHEET FOR BUDGET YEAR 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0001 GENERAL FUND (CURRENT EXPENSE) **92% OF FISCAL YEAR ELAPSED**
-18 GENERAL OPERATIONS

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual & Pct As of 09/03/2026		Fiscal Year 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt

DEPT REQUESTED NOTES: FY2027 ICRMP PREMIUM INCREASE OF $8,239 OR 2% FROM FY2026

ICRMP ESTIMATED PREMIUM AS FOLLOWS:
FY2026 ESTIMATED RENEWAL PREMIUM: $420,173
(GEN OPS REALLOCATION = $330,584/ MCCJC ALLOCATION = $89,590

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 ADDTIONAL $23,500.00

BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST

Account Number	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget Amount	FY2026 Actual	Pct	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0532-0000 COUNTY MANAGEMENT	10,000.00	8,000.00	10,000.00	8,000.00	10,000.00	8,500.00	85%	**9,000.00**	**9,000.00**	**9,000.00**

DEPT REQUESTED NOTES: REQUEST DECREASE OF $1,000 DUE TO HISTORICALS

MINI CASSIA COMMERCE AUTHORITY = $6,000
SOUTH CENTRAL COMMUNITY ACTION = $2,500

BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST

Account Number	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget Amount	FY2026 Actual	Pct	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0542-0000 COMMUNICATIONS & POSTAGE	105,000.00	104,782.60	110,000.00	101,576.84	46,000.00	49,769.93	108%	**56,000.00**	**56,000.00**	**56,000.00**

DEPT REQUESTED NOTES: NO CHANGE FROM FY2026

$50,000.00 - POSTAGE FOR POSTAGE BASE = $50,000
$6,000.00 - APPROVED EMPLOYEE PERSONAL CELL PHONE USE REIMBURSEMENT

BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST

Account Number	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget Amount	FY2026 Actual	Pct	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0545-0000 PRINTING / PUBLICATION / FORMS	5,000.00	4,565.06	5,000.00	3,791.17	5,000.00	3,949.29	79%	**5,000.00**	**5,000.00**	**5,000.00**

DEPT REQUESTED NOTES: NO CHANGE FROM FY2026

PUBLICATIONS & HEARING NOTICES

BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST

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 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0001 GENERAL FUND (CURRENT EXPENSE) **92% OF FISCAL YEAR ELAPSED**
-18 GENERAL OPERATIONS

					- - - - - - Fiscal Year 2026 - - - - - -			- - - - Fiscal Year 2027 Budget #2 - - - -		
Account	- - - - Fiscal Year 2024 - - - -		- - - - Fiscal Year 2025 - - - -		Budget	Actual & Pct		Department	Budg Officer	Approved
Number	Budget	Actual	Budget	Actual	Amount	As of 09/03/2026		Request Amt	Request Amt	Budget Amt
TOTAL 'B' EXPENSES										
	555,100.00	**542,386.10**	**645,950.00**	**638,418.64**	**608,866.00**	**487,626.34**	**80%**	**598,150.00**	**598,150.00**	**598,150.00**
DEPT TOTALS										
	577,120.00	**545,371.90**	**663,965.00**	**639,468.64**	**626,881.00**	**490,167.34**	**78%**	**616,215.00**	**616,215.00**	**616,215.00**

Fund 1 Dept 18: Officer ____________________ Commissioner ____________________

Commissioner ____________________ Commissioner ____________________

WORKSHEET FOR BUDGET YEAR 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0001 GENERAL FUND (CURRENT EXPENSE) **92% OF FISCAL YEAR ELAPSED**
-20 INFORMATION TECHNOLOGY

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual As of 09/03/2026	Pct	Fiscal Year 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0401-0000 SALARIES										
	82,600.00	83,026.82	90,900.00	94,777.28	94,700.00	88,073.57	93%	**97,000.00**	**97,000.00**	**97,000.00**
DEPT REQUESTED NOTES:	TO KEEP COMPETITIVE WITH IT PROFESSIONALS AND OTHER GOVERNMENTAL ENTITIES, I REQUEST A 1% INCREASE ABOVE BOARD APPROVED COST OF LIVING INCREASES FOR FY2027.									
BUDGET OFFICER NOTES:	05/11/2026 - BOCC APPROVED COST OF LIVING INCREASE OF 1% PLUS $1,200 ANNUAL SALARY ADDITION FOR FULL TIME & $600 ANNUAL SALARY ADDITION FOR PART TIME EMPLOYEES									
0401-0007 SALARIES - TECH										
	59,800.00	59,204.74	65,800.00	66,784.59	73,000.00	67,431.07	92%	**75,000.00**	**75,000.00**	**75,000.00**
DEPT REQUESTED NOTES:	TO KEEP COMPETITIVE WITH IT PROFESSIONALS AND OTHER GOVERNMENTAL ENTITIES, I REQUEST A 1% INCREASE ABOVE BOARD APPROVED COST OF LIVING INCREASES FOR FY2027.									
BUDGET OFFICER NOTES:	05/11/2026 - BOCC APPROVED COST OF LIVING INCREASE OF 1% PLUS $1,200 ANNUAL SALARY ADDITION FOR FULL TIME & $600 ANNUAL SALARY ADDITION FOR PART TIME EMPLOYEES									
0404-0000 WAGES - EXTRA HELP										
	4,500.00	184.07	1,000.00	176.11	1,500.00	68.27	5%	**1,500.00**	**1,500.00**	**1,500.00**
DEPT REQUESTED NOTES:	NO CHANGE FROM FY2026									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0409-0000 ACCRUAL PAYOUT CONTINGENCY										
	1,800.00		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										
	148,700.00	**142,415.63**	**159,500.00**	**161,737.98**	**171,000.00**	**155,572.91**	**91%**	**175,300.00**	**175,300.00**	**175,300.00**
0410-0000 RETIREMENT										
	17,000.00	16,471.89	19,100.00	18,432.10	20,500.00	18,606.48	91%	**22,000.00**	**22,000.00**	**22,000.00**
BUDGET OFFICER NOTES:	REFLECTS CURRENT PERSI RULE RATE PERCENTAGE									
0411-0000 SOCIAL SECURITY										
	11,700.00	10,801.19	12,300.00	12,035.58	13,100.00	11,511.03	88%	**13,500.00**	**13,500.00**	**13,500.00**
BUDGET OFFICER NOTES:	7.65% EMPLOYER RESPONSIBILITY									

WORKSHEET FOR BUDGET YEAR 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

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

92% OF FISCAL YEAR ELAPSED

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual As of 09/03/2026	Pct	FY 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0413-0000 MEDICAL / GROUP INSURANCE										
	34,700.00	34,704.00	35,400.00	35,400.00	36,300.00	36,288.00	100%	**37,500.00**	**37,500.00**	**37,500.00**
BUDGET OFFICER NOTES: 2% INCREASE FROM FY2026										
0416-0000 WORK COMP INSURANCE										
	275.00	275.00	240.00	240.00	250.00	250.00	100%	**250.00**	**250.00**	**250.00**
BUDGET OFFICER NOTES: REFLECTS CURRENT STATE INSURANCE FUND CLASSIFIED RATE										
TOTAL 'D' BENEFITS	**63,675.00**	**62,252.08**	**67,040.00**	**66,107.68**	**70,150.00**	**66,655.51**	**95%**	**73,250.00**	**73,250.00**	**73,250.00**
0440-0000 SUPPLIES										
	1,000.00	53.99	1,000.00	1,069.18	1,500.00	945.28	63%	**1,500.00**	**1,500.00**	**1,500.00**
DEPT REQUESTED NOTES: NO CHANGE FROM FY2026										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
0480-0000 EQUIPMENT PURCHASE										
	40,000.00	37,294.35	35,000.00	40,664.40	75,000.00	50,685.72	68%	**127,000.00**	**127,000.00**	**127,000.00**
DEPT REQUESTED NOTES: REALLOCATE $32,000 FROM CONTRACT SERVICES FUND TO COVER COSTS FOR NETWORK EQUIPMENT FOR NEW COUNTY BUILDING $58,000 - NETWORK EQUIPMENT ADDITIONS FOR NEW BUILDING REQUESTING EACH YEAR $20,000 TOWARDS RESERVES TO COVER INFRASTRUCTRE CHANGES OVER PERIOD OF 5 YEAR CYCLE. (YEAR 2 OF 5) $21,000- NEW AND EXISTING SERVER UPGRADES $7,000 - AGE REPLACEMENTS $12,000 - PRINTER ADDITIONS/REPLACEMENTS $5,000 - REPLACEMENT EQUIPMENT PURCHASES $4,000 - BUFFER TOTAL: $127,000										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
0489-0000 MAINTENANCE AGREEMENTS										
					45,500.00	31,155.35	68%	**66,340.00**	**66,340.00**	**66,340.00**

WORKSHEET FOR BUDGET YEAR 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0001 GENERAL FUND (CURRENT EXPENSE) **92% OF FISCAL YEAR ELAPSED**
-20 INFORMATION TECHNOLOGY

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual As of 09/03/2026	Pct	Fiscal Year 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
DEPT REQUESTED NOTES:	REALLOCATE $20,100 FROM CONTRACT SERVICES FOR ADDITIONAL COSTS FOR FUTURE SERVICE AGREEMENT ON SECURITY SYSTEM VISUALWEB MAINTENANCE AND ADDITIONS $25,000 - FUTURE SERVICE AGREEMENT ON SECURITY SYSTEM (NEW) $25,000 - PACIFIC OFFICE AUTOMATION CORP (COPIERS/PRINTERS) $7,200 - US BANK (WIDE FORMAT) $2,500 - EVOGOV WEBSITE SUPPORT (YEARLY) $1,490 USERWAY (CASSIA.GOV ADA COMPLAINCE) $1,650 PDQ DEPLOY (TASK AUTOMATION SOFTWARE) $500 - LMR BOCC RECORDING SYSTEM (JCG TECHNOLOGIES) $3,000 - BUFFER TOTAL: 66,340									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0525-0000 INFORMATION TECH / SOFTWARE										
	8,000.00	2,437.69	6,000.00	3,241.16	4,000.00	2,261.21	57%	**4,000.00**	**4,000.00**	**4,000.00**
DEPT REQUESTED NOTES:	NO CHANGE FROM FY2026									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0525-0001 IT - DSL & INTERNET										
	16,000.00	8,201.98	12,000.00	9,710.45	26,400.00	22,247.69	84%	**43,660.00**	**43,660.00**	**43,660.00**
DEPT REQUESTED NOTES:	REQUESTING INCREASE OF $17,260 DUE TO HISTORICAL EXPENDITURES & TO ADD 10G TO PMT INTERNET $15,600 ETS INTERNET $25,060 PMT INTERNET $3,000 REPAIR COVERAGE BUFFER									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0542-0000 COMMUNICATIONS & POSTAGE										
	500.00	5.35	500.00		60,450.00	40,885.01	68%	**60,450.00**	**60,450.00**	**60,450.00**
DEPT REQUESTED NOTES:	NO CHANGE FROM FY2026 $7,000 - US BANK (POSTAGE BASE AND FOLDING MCHINE) $22,800 - ETS VOIP PHONE $20,000 - PMT LONG DISTANCE BUFFER - $10,950									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									

WORKSHEET FOR BUDGET YEAR 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0001 GENERAL FUND (CURRENT EXPENSE) **92% OF FISCAL YEAR ELAPSED**
-20 INFORMATION TECHNOLOGY

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual As of 09/03/2026	Pct	Fiscal Year 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0560-0000 TRAVEL - EDUCATION - TRAINING										
	5,000.00	3,199.14	3,000.00	860.98	5,000.00	873.59	17%	**5,000.00**	**5,000.00**	**5,000.00**

DEPT REQUESTED NOTES: ANNUAL ONLINE EDUCATION SUBSCRIPTION
$720 - UDEMY LEARNING 2 USERS PER YEAR
$600 - CBTNUGGETS LEARNING PER YEAR COST
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual As of 09/03/2026	Pct	Fiscal Year 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0650-0000 CONTRACT SERVICES										
	122,000.00	84,948.58	110,000.00	109,188.30	296,000.00	252,673.67	85%	**238,500.00**	**238,500.00**	**238,500.00**

DEPT REQUESTED NOTES: DECREASE AND REALLOCATE $32,000 TO EQUIPMENT TO COVER COSTS FOR NETWORK EQUIPMENT NEEDED FOR NEW COUNTY BUILDING.

DECREASE AND REALLOCATE $20,100 TO MAINTENANCE AGREEMENTS TO COVER COSTS FOR FUTURE SERVICE AGREEMENT ON SECURITY SYSTEM

$46,000 - MICROSOFT OFFICE 365 ANNUAL LICENSING FEE (EMAIL)
$24,937 - TYLER TECHNOLOGIES RECORDING ANNUAL COST (COMPLETION EST: 2/2027)
$98,850 - COMPUTER ARTS INC ANNUAL 10% INCREASE FY2027 - FY2028 5%
$26,250 - HARRIS TRAINING & DATA CONVERSION
$6,550 - BACKBLAZE (FILE BACKUPS)
$15,000 - THREATDOWN (ANTIVIRUS/ANTIMALWARE PROTECTION)
$20,913 - BUFFER
TOTAL: $238,500
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST

CAI - FY2027 INCREASE 10%, FY2028 WILL BE 5% DUE TO CONVERSION COSTS

	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget Amount	FY2026 Actual	Pct	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
TOTAL 'B' EXPENSES	**192,500.00**	**136,141.08**	**167,500.00**	**164,734.47**	**513,850.00**	**401,727.52**	**78%**	**546,450.00**	**546,450.00**	**546,450.00**
DEPT TOTALS	**404,875.00**	**340,808.79**	**394,040.00**	**392,580.13**	**755,000.00**	**623,955.94**	**83%**	**795,000.00**	**795,000.00**	**795,000.00**

Fund 1 Dept 20: Officer ______________________ Commissioner ______________________

Commissioner ______________________ Commissioner ______________________

WORKSHEET FOR BUDGET YEAR 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0001 GENERAL FUND (CURRENT EXPENSE) **92% OF FISCAL YEAR ELAPSED**
-21 BUILDING & ZONING

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual As of 09/03/2026	Pct	FY 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0401-0000 SALARIES										
	289,100.00	293,442.78	323,300.00	317,905.74	338,100.00	312,080.95	92%	**346,000.00**	**346,000.00**	**346,000.00**
BUDGET OFFICER NOTES:	05/11/2026 - BOCC APPROVED COST OF LIVING INCREASE OF 1% PLUS $1,200 ANNUAL SALARY ADDITION FOR FULL TIME & $600 ANNUAL SALARY ADDITION FOR PART TIME EMPLOYEES									
0401-0003 SALARIES - CLERICAL										
	102,400.00	99,692.40	112,700.00	110,812.96	117,350.00	108,307.38	92%	**124,000.00**	**124,000.00**	**124,000.00**
DEPT REQUESTED NOTES:	ADD $3000. FOR FLOOD MANAGMENT CERTIFICATIONS ADDED TO SALARIES									
BUDGET OFFICER NOTES:	05/11/2026 - BOCC APPROVED COST OF LIVING INCREASE OF 1% PLUS $1,200 ANNUAL SALARY ADDITION FOR FULL TIME & $600 ANNUAL SALARY ADDITION FOR PART TIME EMPLOYEES INCLUDES ADDITIONAL $3,000 FOR ANTICIPATED CERTIFICATIONS FOR FEDERAL FUNDING DHS & FEMA CERTIFICATIONS AS RECEIVED.									
0404-0000 WAGES - EXTRA HELP										
	1,200.00		750.00		750.00			**750.00**	**750.00**	**750.00**
DEPT REQUESTED NOTES:	NO CHANGE FROM FY2026									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0409-0000 ACCRUAL PAYOUT CONTINGENCY										
	11,500.00		11,500.00		11,500.00			**11,500.00**	**11,500.00**	**11,500.00**
DEPT REQUESTED NOTES:	NO CHANGE									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
TOTAL 'A' SALARIES										
	404,200.00	**393,135.18**	**448,250.00**	**428,718.70**	**467,700.00**	**420,388.33**	**90%**	**482,250.00**	**482,250.00**	**482,250.00**
0410-0000 RETIREMENT										
	46,100.00	45,267.39	53,700.00	51,274.95	56,000.00	50,278.40	90%	**60,500.00**	**60,500.00**	**60,500.00**
BUDGET OFFICER NOTES:	REFLECTS CURRENT PERSI RULE RATE PERCENTAGE									
0411-0000 SOCIAL SECURITY										
	31,600.00	29,314.63	34,400.00	31,572.13	35,800.00	31,031.37	87%	**37,500.00**	**37,500.00**	**37,500.00**
BUDGET OFFICER NOTES:	7.65% EMPLOYER RESPONSIBILITY									
0413-0000 MEDICAL / GROUP INSURANCE										
	93,690.00	93,684.00	95,440.00	95,436.00	98,000.00	97,968.00	100%	**100,000.00**	**100,000.00**	**100,000.00**

WORKSHEET FOR BUDGET YEAR 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0001 GENERAL FUND (CURRENT EXPENSE) **92% OF FISCAL YEAR ELAPSED**
-21 BUILDING & ZONING

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual & Pct As of 09/03/2026	Pct	Fiscal Year 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
BUDGET OFFICER NOTES: 2% INCREASE FROM FY2026										
0416-0000 WORK COMP INSURANCE										
	4,615.00	4,615.00	4,565.00	4,565.00	4,250.00	4,250.00	100%	**4,500.00**	**4,500.00**	**4,500.00**
BUDGET OFFICER NOTES: REFLECTS CURRENT STATE INSURANCE FUND CLASSIFIED RATE										
TOTAL 'D' BENEFITS	**176,005.00**	**172,881.02**	**188,105.00**	**182,848.08**	**194,050.00**	**183,527.77**	**95%**	**202,500.00**	**202,500.00**	**202,500.00**
0440-0001 SUPPLIES - OFFICE										
	5,000.00	3,703.97	5,000.00	3,728.04	4,000.00	898.55	22%	**5,000.00**	**4,000.00**	**4,000.00**
DEPT REQUESTED NOTES: INCREASE FOR REPLACEMENT OF SUPPLIES										
BUDGET OFFICER NOTES: RECOMMEND NO CHANGE FROM FY2026										
0440-0002 SUPPLIES - FURNITURE & FIXTURE										
								5,000.00	**5,000.00**	**5,000.00**
DEPT REQUESTED NOTES: REQUEST 5,000.00 NEW FILE CABINETS AS OLD ONES ARE BROKEN AND TIP OVER										
BUDGET OFFICER NOTES: ADDED NEW FUND LINE PER REQUEST RECOMMEND REALLOCATION OF $2,500 FROM PRINTING TO HELP COVER NEW FUND LINE EXPENDITURES										
0446-0000 SURVEYING / ADDRESSING										
	4,000.00	1,005.88	4,000.00		2,000.00	598.50	30%	**2,000.00**	**2,000.00**	**2,000.00**
DEPT REQUESTED NOTES: REMAIN THE SAME FOR SURVEYS/ADDRESSING ISSUES										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
0470-0000 AUTO EXPENSE										
	4,000.00	775.26	4,000.00	2,801.45	3,000.00	2,912.13	97%	**3,000.00**	**3,000.00**	**3,000.00**
DEPT REQUESTED NOTES: REMAIN THE SAME - NEW TIRES AND REPAIRS FOR FLEET										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
APPROVED NOTES: 6/1/2026 PER BOCC SET AMOUNT $3,000 FOR ANTICIPATED TIRE PURCHASE										
0470-0001 AUTO PURCHASE										
	48,000.00	46,987.69	12,000.00		12,000.00			**12,000.00**	**12,000.00**	**12,000.00**
DEPT REQUESTED NOTES: SAVINGS FUND FOR ROTATION OF FLEET-- NEW TRUCK PURCHASE AT EACH FIVE YEARS										

WORKSHEET FOR BUDGET YEAR 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

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

92% OF FISCAL YEAR ELAPSED

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual As of 09/03/2026	Pct	Fiscal Year 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
	BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST (YEAR 3 OF 5) FY2025 - $12,000 FY2026 - $12,000 FY2027 - $12,000 TOTAL= $36,000								
0470-0002 AUTO - FUEL										
	7,000.00	4,577.70	5,000.00	4,679.36	5,000.00	3,728.54	75%	**5,000.00**	**5,000.00**	**5,000.00**
	DEPT REQUESTED NOTES:	REMAIN THE SAME, CONCERN WITH INCREASING FUEL PRICES								
	BUDGET OFFICER NOTES:	CONCUR WITH THE DEPARTMENT REQUEST								
0480-0001 EQUIPMENT PURCHASE - OFFICE										
	2,000.00	1,745.01	3,500.00	4,964.17	5,000.00	2,759.41	55%	**6,000.00**	**5,000.00**	**5,000.00**
	DEPT REQUESTED NOTES:	INCREASE $1,000 EQUIPMENT UPDATES NEEDED - IPADS FOR MAPPER AND ZONING ADMINISTRATOR AND MISC FOR OTHER FOR BLDG. DEPT ITEMS, INCLUDING BUT NOT LIMITED TO OFFICE CHAIRS								
	BUDGET OFFICER NOTES:	RECOMMEND NO CHANGE DUE TO HISTORICAL EXPENDITURES								
0489-0000 MAINTENANCE AGREEMENTS										
	6,500.00	6,362.06	40,000.00	17,594.28	17,750.00	11,513.99	65%	**17,750.00**	**17,750.00**	**17,750.00**
	DEPT REQUESTED NOTES:	INCLUDES NEW CIVIC REVIEW SOFTWARE AS WELL AS MAINTENANCE FOR OTHER SOFTWARE AND MACHINES, IS IN LINE WITH CURRENTLY ANTICIPATED EXPENDITURES FOR MAINTENANCE AGREEMENTS 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 TURBOSCRIBE ANNUAL $129 ZOOM ANNUAL $159.30 LAW.NET ANNUAL 495.00 BLUE BEAM FOR ERNIE & MATT ANNUAL $880 CANON LARGE FORMAT ANNUAL TO PACIFIC OFFICE $635 PRINT HEADS $493.99 PRINT CARTRIDGES $795.00 MAINTENANCE CARTRIDGE $150.00 TOTAL: $17,272.29								

WORKSHEET FOR BUDGET YEAR 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0001 GENERAL FUND (CURRENT EXPENSE) **92% OF FISCAL YEAR ELAPSED**
-21 BUILDING & ZONING

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual As of 09/03/2026	Pct	Fiscal Year 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0536-0000 REFUND EXPENSES										
	2,000.00	600.00	1,000.00		1,000.00	240.00	24%	**1,000.00**	**1,000.00**	**1,000.00**
DEPT REQUESTED NOTES:	REFUND FUNDS THIS IS NEEDED FOR PULLED APPLICATIONS									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0542-0000 COMMUNICATIONS & POSTAGE										
	200.00	162.93	200.00		200.00			**200.00**	**200.00**	**200.00**
DEPT REQUESTED NOTES:	REMAIN THE SAME FOR OFFICE POSTAGE NEEDS									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0545-0000 PRINTING / PUBLICATION / FORMS										
	6,500.00	2,970.16	6,500.00	574.21	7,500.00	941.47	13%	**7,500.00**	**5,000.00**	**5,000.00**
DEPT REQUESTED NOTES:	REMAIN THE SAME - USED FOR ZONING PUBLICATIONS, BUILDING CODE UPDATES ETC.									
BUDGET OFFICER NOTES:	RECOMMEND REALLOCATION OF $2,500 TO NEW FUND LINE FURNITURE & FIXTURE DUE TO HISTORICAL EXPENDITURES.									
APPROVED NOTES:	6/1/2026 PER BOCC SET AMOUNT TO $5,000 TO COVER ANTICIPATED EXPENDITURES									
0560-0000 TRAVEL - EDUCATION - TRAINING										
	9,500.00	8,407.91	10,500.00	8,751.05	12,500.00	9,355.13	75%	**13,000.00**	**12,500.00**	**12,500.00**
DEPT REQUESTED NOTES:	INCREASE INCLUDES KERRY, TODD, MATT, ERNIE, KARLA MILEAGE TO TRAINING ETC AND ALSO PZ COMMISSIONERS MILEAGE REIMBURSEMENT ZONING OFFICE MONTHLY TRAINING MEETINGS/REVIEW OF CODE UPDATES INCLUDING BUT NOT LIMITED TO: P&Z APPRECIATION DINNER, FLOOD CERTIFICATION AND TRAINING, HIGH DESERT FEES AND MEMBERSHIP FOR MATT AND ERNIE, IDAHO BUILDING OFFICIALS TRAINING AND CERTIFICATION AND MEMBERSHIP FOR MATT AND ERNIE, IPCC CODE CONFERENCE, IPAA MEMBERSHIP AND IDAHO STATE BAR FOR KERRY, ICC CODE COUNCIL MEMBERSHIP MATT AND ERNIE, CLE TRAININGS									
BUDGET OFFICER NOTES:	RECOMMEND NO CHANGE FROM FY2026 DUE TO HISTORICAL EXPENDITURES.									
0650-0000 CONTRACT SERVICES										
	12,000.00	864.00	2,000.00	6,864.00	2,000.00			**2,000.00**	**2,000.00**	**2,000.00**
DEPT REQUESTED NOTES:	REMAIN THE SAME FOR OUTSIDE SERVICES REQUIRED FOR ZONING AND PZ COMMISSION AND POSSIBLE CONTRACTED SERVICES TO FULFILL LAWFUL DUTIES									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									

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 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0001 GENERAL FUND (CURRENT EXPENSE) **92% OF FISCAL YEAR ELAPSED**
-21 BUILDING & ZONING

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual & Pct As of 09/03/2026		Fiscal Year 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
TOTAL 'B' EXPENSES										
	106,700.00	78,162.57	93,700.00	49,956.56	71,950.00	32,947.72	46%	79,450.00	74,450.00	74,450.00
DEPT TOTALS										
	686,905.00	644,178.77	730,055.00	661,523.34	733,700.00	636,863.82	87%	764,200.00	759,200.00	759,200.00

Fund 1 Dept 21: 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 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0001 GENERAL FUND (CURRENT EXPENSE) **92% OF FISCAL YEAR ELAPSED**
-30 M-C VETERANS SERVICE OFFICER

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual & Pct As of 09/03/2026	Pct	Fiscal Year 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0468-0000 MISC FEES & EXPENSES										
	449.00	449.00	449.00	449.00	765.00	449.00	59%	**825.00**	**825.00**	**825.00**

DEPT REQUESTED NOTES: INCREASE OF $60 FROM FY2026

VETRASPEC STATE SOLUTIONS PROGRAM TOTAL: $951.88 SPLIT 50/50 WITH MINIDOKA
CASSIA = $475.94 / MINIDOKA = $475.94

VSO TRAINING IN BOISE TOTAL: $698 - SPLIT 50/50 WITH MINIDOKA
CASSIA = $349 / MINIDOKA = $349

TOTAL: $824.94

BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST

APPROVED NOTES: 6/11/2026 TENATIVE APPROVAL BY JOINT BOARDS

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual & Pct As of 09/03/2026	Pct	Fiscal Year 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0650-0000 CONTRACT SERVICES										
	29,936.00	29,935.64	30,781.00	30,780.72	32,782.00	33,093.96	101%	**35,422.00**	**35,422.00**	**35,422.00**

DEPT REQUESTED NOTES: INCREASE OF $1,640 FROM FY2026
TOTAL CONTRACTED AMOUNT = $68,842.94
ADDITIONAL $2,000 FOR PRINTER PURCHASE 50/50 SPLIT = $1,000
50/50 SPLIT WITH MINIDOKA COUNTY
SPLIT WITH MINIDOKA = $34,421.47 ANNUALLY
$2,868.46 MONTHLY

TOTAL: $35,421.47

BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST

APPROVED NOTES: 6/11/2026 TENATIVE APPROVAL BY JOINT BOARDS

	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual	Pct	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
TOTAL 'B' EXPENSES	**30,385.00**	**30,384.64**	**31,230.00**	**31,229.72**	**33,547.00**	**33,542.96**	**100%**	**36,247.00**	**36,247.00**	**36,247.00**
DEPT TOTALS	**30,385.00**	**30,384.64**	**31,230.00**	**31,229.72**	**33,547.00**	**33,542.96**	**100%**	**36,247.00**	**36,247.00**	**36,247.00**

Fund 1 Dept 30: Officer ______________________ Commissioner ______________________

Commissioner ______________________ Commissioner ______________________

WORKSHEET FOR BUDGET YEAR 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

FUND TOTALS										
	4,372,327.00	**4,074,423.27**	**4,670,637.33**	**4,387,513.06**	**5,093,149.00**	**4,152,067.30**	**82%**	**5,134,837.00**	**5,127,187.00**	**5,127,187.00**

WORKSHEET FOR BUDGET YEAR 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0002 ROAD & BRIDGE
-00 ROAD & BRIDGE

92% OF FISCAL YEAR ELAPSED

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual As of 09/03/2026	Pct	FY 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0401-0000 SALARIES										
	102,300.00	92,737.60	105,500.00	101,603.04	105,500.00	99,631.02	94%	**109,000.00**	**109,000.00**	**109,000.00**
BUDGET OFFICER NOTES:	05/11/2026 - BOCC APPROVED COST OF LIVING INCREASE OF 1% PLUS $1,200 ANNUAL SALARY ADDITION FOR FULL TIME & $600 ANNUAL SALARY ADDITION FOR PART TIME EMPLOYEES									
0404-0000 WAGES - EXTRA HELP										
	35,000.00	10,598.40	25,000.00	16,229.92	25,000.00	14,322.96	57%	**15,000.00**	**15,000.00**	**15,000.00**
BUDGET OFFICER NOTES:	RECOMMEND DECREASE OF $10,000 DUE TO HISTORICAL EXPENDITURES									
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										
	138,300.00	**103,336.00**	**131,500.00**	**117,832.96**	**131,500.00**	**113,953.98**	**87%**	**125,000.00**	**125,000.00**	**125,000.00**
0410-0000 RETIREMENT										
	15,900.00	11,715.08	15,800.00	13,570.76	15,750.00	12,783.95	81%	**16,000.00**	**16,000.00**	**16,000.00**
BUDGET OFFICER NOTES:	REFLECTS CURRENT PERSI RULE RATE PERCENTAGE									
0411-0000 SOCIAL SECURITY										
	10,900.00	8,038.75	10,100.00	8,818.38	10,100.00	8,519.97	84%	**10,000.00**	**10,000.00**	**10,000.00**
BUDGET OFFICER NOTES:	7.65% EMPLOYER RESPONSIBILITY									
0413-0000 MEDICAL / GROUP INSURANCE										
	34,700.00	34,704.00	35,400.00	35,400.00	36,300.00	36,288.00	100%	**37,500.00**	**37,500.00**	**37,500.00**
BUDGET OFFICER NOTES:	2% INCREASE FROM FY2026									
0416-0000 WORK COMP INSURANCE										
	8,095.00	8,095.00	6,425.00	6,425.00	5,550.00	5,550.00	100%	**5,500.00**	**5,500.00**	**5,500.00**
BUDGET OFFICER NOTES:	REFLECTS CURRENT STATE INSURANCE FUND CLASSIFIED RATE									
TOTAL 'D' BENEFITS										
	69,595.00	**62,552.83**	**67,725.00**	**64,214.14**	**67,700.00**	**63,141.92**	**93%**	**69,000.00**	**69,000.00**	**69,000.00**
0440-0001 SUPPLIES - OFFICE										
	200.00	155.02	200.00		200.00	47.08	24%	**200.00**	**200.00**	**200.00**
DEPT REQUESTED NOTES:	NO CHANGE FROM FY2026									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMEN REQUEST									

WORKSHEET FOR BUDGET YEAR 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0002 ROAD & BRIDGE
-00 ROAD & BRIDGE

92% OF FISCAL YEAR ELAPSED

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual As of 09/03/2026	Pct	Fiscal Year 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0440-0004 SUPPLIES - ROAD & SHOP	17,200.00	11,064.32	15,500.00	9,236.21	15,500.00	8,407.13	54%	**12,000.00**	**11,000.00**	**11,000.00**
DEPT REQUESTED NOTES:	REQUESTING DECREASE OF $3,500									
BUDGET OFFICER NOTES:	RECOMMEND DECREASE OF $4,500 DUE TO HISTORICAL EXPENDITURES									
0464-0000 UTILITIES	5,000.00	3,511.97	4,000.00	2,889.54	4,000.00	2,438.37	61%	**4,000.00**	**3,000.00**	**3,000.00**
DEPT REQUESTED NOTES:	NO CHANGE FROM FY2026									
BUDGET OFFICER NOTES:	RECOMMEND DECREASE OF $1,000 DUE TO HISTORICAL EXPENDITURES									
0468-0000 MISC FEES & EXPENSES						3,779.43				
0470-0000 AUTO EXPENSE	50,000.00	15,274.89	30,000.00	14,192.95	25,000.00	13,790.97	55%	**20,000.00**	**15,000.00**	**15,000.00**
DEPT REQUESTED NOTES:	REQUEST DECREASE OF $5,000									
BUDGET OFFICER NOTES:	REQUEST DECREASE OF $10,000 DUE TO HISTORICAL EXPENDITURES									
0470-0001 AUTO PURCHASE	15,000.00	10,100.00	15,000.00		15,000.00			**15,000.00**	**15,000.00**	**15,000.00**
DEPT REQUESTED NOTES:	NO CHANGE FROM FY2026 - FOR FUTURE ANTICIPATED TRUCK PURCHASE									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST (YEAR 4 OF 5) FY2024 - $15,000 FY2025 - $15,000 FY2026 - $15,000 FY2027 - $15,000 FY2027 TOTAL: $60,000									
0470-0002 AUTO - FUEL	60,000.00	53,276.98	55,000.00	30,655.16	50,000.00	4,970.52	10%	**50,000.00**	**40,000.00**	**40,000.00**
DEPT REQUESTED NOTES:	NO CHANGE FROM FY2026									
BUDGET OFFICER NOTES:	RECOMMEND DECREASE OF $10,000 DUE TO HISTORICAL EXPENDITURES									
0480-0000 EQUIPMENT PURCHASE	32,000.00	13,500.00	32,000.00		32,000.00			**32,000.00**	**32,000.00**	**32,000.00**
DEPT REQUESTED NOTES:	NO CHANGE FOR FY2026 - REQUEST INCLUDES CONTINUED ANNUAL FUNDING FOR FUTURE GRADER PURCHASE @ $27,000/ YR AND $5,000 FOR MISC EQUIPMENT PURCHASE									

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 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0002 ROAD & BRIDGE
-00 ROAD & BRIDGE

92% OF FISCAL YEAR ELAPSED

BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST
FY2027 BUDGETED TO RESERVE $27,000

HISTORICAL BUDGETING FOR GRADER:
FY2021 - BUDGETED TO RESERVE $27,000 - FUNDS RESERVED = $23,600
FY2022 - BUDGETED TO RESERVE $27,000 - FUNDS RESERVED = $0.00
FY2023 - BUDGETED TO RESERVE $27,000 - FUNDS RESERVED = $0.00
FY2024 - BUDGETED TO RESERVE $27,000 - FUNDS RESERVED = $13,500
FY2025 - BUDGETED TO RESERVE $27,000 - FUNDS RESERVED = $32,000
FY2026 - BUDGETED TO RESERVE $27,000 - FUNDS RESERVED = $32,000

(AS OF 06/04/2026, ACCUMULATED FUNDS AVAILABLE FOR GRADER PURCHASE = $101,000)
FY2027 TOTAL ANTICIPATED RESERVE = $133,100

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual As of 09/03/2026	Pct	Fiscal Year 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0483-0000 PROFESSIONAL SERVICES	6,000.00	4,000.00	6,000.00	1,015.00	4,000.00	2,625.00	66%	**4,000.00**	**3,000.00**	**3,000.00**

DEPT REQUESTED NOTES: NO CHANGE FROM FY2026
BUDGET OFFICER NOTES: RECOMMEND DECREASE OF $1,000 DUE TO HISTORICAL EXPENDITURES

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual As of 09/03/2026	Pct	Fiscal Year 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0489-0000 MAINTENANCE AGREEMENTS	99,000.00	98,334.79	99,000.00	102,952.00	99,000.00			**133,000.00**	**133,000.00**	**133,000.00**

DEPT REQUESTED NOTES: NO CHANGE FOR FY2026
BUDGET OFFICER NOTES: FY2025 TOTALS = $102,952.00 - (FY2026 NOT RECEIVED AT THIS TIME)
HOWEL CANYON = $79,018.80
FY2027 PER LEONARD ADDITIONAL $30,000 FOR HOWEL CANYON = $109,018.80
BOX ELDER = $23,933.20
TOTAL: $132,952

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual As of 09/03/2026	Pct	Fiscal Year 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0528-0000 DUES / MEMBERSHIPS	1,000.00	69.99	250.00		250.00			**200.00**	**200.00**	**200.00**

DEPT REQUESTED NOTES: REQUESTING $50.00 DECREASE
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual As of 09/03/2026	Pct	Fiscal Year 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0542-0000 COMMUNICATIONS & POSTAGE	3,000.00	2,935.26	3,000.00	3,068.88	3,000.00	2,021.77	67%	**3,000.00**	**3,000.00**	**3,000.00**

DEPT REQUESTED NOTES: NO CHANGE FROM FY2026
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST

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 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0002 ROAD & BRIDGE
-00 ROAD & BRIDGE

92% OF FISCAL YEAR ELAPSED

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual As of 09/03/2026	Pct	Fiscal Year 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0554-0001 UNIFORMS - PROTECTIVE CLOTHING										
	800.00	835.36	1,000.00	692.10	1,000.00	487.52	49%	**500.00**	**500.00**	**500.00**
DEPT REQUESTED NOTES: REQUESTING DECREASE OF $500										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
0560-0000 TRAVEL - EDUCATION - TRAINING										
	1,500.00		1,000.00		2,500.00	200.00	8%	**1,000.00**	**1,000.00**	**1,000.00**
DEPT REQUESTED NOTES: REQUESTING A DECREASE OF $1,500										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
0610-0000 ROAD & BRIDGE MAINTENANCE										
	76,500.00	66,593.15	76,500.00	75,783.68	76,500.00	105,666.94	138%	**76,500.00**	**76,500.00**	**76,500.00**
DEPT REQUESTED NOTES: NO CHANGE FROM FY2026										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
0611-0000 MAGNESIUM CHLORIDE										
	50,000.00	49,768.08	50,000.00	59,366.79	60,000.00	73,206.17	122%	**60,000.00**	**60,000.00**	**60,000.00**
DEPT REQUESTED NOTES: NO CHANGE FROM FY2026										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTEMENT REQUEST										
TOTAL 'B' EXPENSES	**417,200.00**	**329,419.81**	**388,450.00**	**299,852.31**	**387,950.00**	**217,640.90**	**56%**	**411,400.00**	**393,400.00**	**393,400.00**
0800-0000 CAPITAL IMPROVEMENTS										
	125,000.00		125,000.00		125,000.00			**330,875.00**	**330,875.00**	**330,875.00**
DEPT REQUESTED NOTES: NO CHANGE FROM FY2026										
BUDGET OFFICER NOTES: CAPITAL IMPROVEMENT FOR NEW BUILDING/EQUIPMENT SHED (IDENTIFIED FUNDS FROM FY2023 UNSCHEDULED REVENUE "IOEM ERF186 GRANT" REIMBURSEMENT TOTALING $205,875.00 - CURRENTLY RESIDING IN ROAD & BRIDGE FUND BALANCE) $205,875 IN FUND BALANCE $125,000 FOR FY2027 - PER CHAIR BECK TOTAL: $330,875 TOWARDS NEW BUILDING IN FY2027										
TOTAL 'C' CAPITAL OUTLAY	**125,000.00**		**125,000.00**		**125,000.00**			**330,875.00**	**330,875.00**	**330,875.00**

WORKSHEET FOR BUDGET YEAR 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

DEPT TOTALS

DEPT TOTALS	750,095.00	495,308.64	712,675.00	481,899.41	712,150.00	394,736.80	55%	936,275.00	918,275.00	918,275.00

Fund 2 Dept 0: Officer ______________________ Commissioner ______________________

Commissioner ______________________ Commissioner ______________________

FUND TOTALS

FUND TOTALS	750,095.00	495,308.64	712,675.00	481,899.41	712,150.00	394,736.80	55%	936,275.00	918,275.00	918,275.00

WORKSHEET FOR BUDGET YEAR 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0003 EMERGENCY MEDICAL SERVICES
-00 EMERGENCY MEDICAL SERVICES

92% OF FISCAL YEAR ELAPSED

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual As of 09/03/2026	Pct	FY 2027 Budget #2 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	7,999.98	100%	**8,000.00**	**8,000.00**	**8,000.00**
0453-0001 EMS - HEALTH & SAFETY										
	10,000.00		2,500.00		2,500.00			**2,500.00**	**2,500.00**	**2,500.00**
TOTAL 'B' EXPENSES	**18,000.00**	**7,999.98**	**10,500.00**	**7,999.98**	**10,500.00**	**7,999.98**	**76%**	**10,500.00**	**10,500.00**	**10,500.00**
DEPT TOTALS	**18,000.00**	**7,999.98**	**10,500.00**	**7,999.98**	**10,500.00**	**7,999.98**	**76%**	**10,500.00**	**10,500.00**	**10,500.00**
FUND TOTALS	**18,000.00**	**7,999.98**	**10,500.00**	**7,999.98**	**10,500.00**	**7,999.98**	**76%**	**10,500.00**	**10,500.00**	**10,500.00**

0448-0002 REMITTANCE - EMS
DEPT REQUESTED NOTES: NO CHANGE FROM FY2026
BUDGET OFFICER NOTES: QRU EXPENDURES:

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

0453-0001 EMS - HEALTH & SAFETY
DEPT REQUESTED NOTES: NO CHANGE
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST

Fund 3 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 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0004 AMBULANCE SERVICES
-00 AMBULANCE SERVICES

92% OF FISCAL YEAR ELAPSED

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual & Pct As of 09/03/2026	Pct	Fiscal Year 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0435-0000 LIABILITY INSURANCE	2,700.00	2,320.00	2,700.00	2,323.00	2,700.00	2,438.00	90%	**2,700.00**	**2,700.00**	**2,700.00**
0453-0000 EMERGENCY MANAGEMENT	8,000.00	7,999.98	8,000.00	7,999.98	8,000.00	7,999.98	100%	**8,000.00**	**8,000.00**	**8,000.00**
0650-0000 CONTRACT SERVICES	259,925.00	259,290.05	267,725.00	267,719.04	267,725.00	252,771.75	94%	**284,100.00**	**284,100.00**	**284,100.00**
TOTAL 'B' EXPENSES	**270,625.00**	**269,610.03**	**278,425.00**	**278,042.02**	**278,425.00**	**263,209.73**	**95%**	**294,800.00**	**294,800.00**	**294,800.00**
DEPT TOTALS	**270,625.00**	**269,610.03**	**278,425.00**	**278,042.02**	**278,425.00**	**263,209.73**	**95%**	**294,800.00**	**294,800.00**	**294,800.00**

0435-0000 LIABILITY INSURANCE

DEPT REQUESTED NOTES: NO CHANGE FROM FY2026

BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST

BALANCED ROCK INSURANCE AGENCY LIABILITY POLICY RENEWAL
FY2026 TOTAL = $2,438

0453-0000 EMERGENCY MANAGEMENT

DEPT REQUESTED NOTES: NO CHANGE FROM FY2026

BUDGET OFFICER NOTES: QRU EXPENDURES:

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

0650-0000 CONTRACT SERVICES

DEPT REQUESTED NOTES: FY2026 $275,751 ANNUALLY
PER CONTRACT RENEWAL - EXPIRES 9/30/2027

FY2027 ANNUAL TOTAL = $284,024
MONTHLY TOTAL = $23,668.67
CONTRACT INCREASE OF 3.5%

BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST

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 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund 4 Dept 0: Officer ______________________ Commissioner ______________________

Commissioner ______________________ Commissioner ______________________

FUND TOTALS

270,625.00	**269,610.03**	**278,425.00**	**278,042.02**	**278,425.00**	**263,209.73**	**95%**	**294,800.00**	**294,800.00**	**294,800.00**

WORKSHEET FOR BUDGET YEAR 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0006 DISTRICT COURT
-00 DISTRICT COURT

92% OF FISCAL YEAR ELAPSED

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual As of 09/03/2026	Fiscal Year 2026 Pct	Fiscal Year 2027 Budget #2 Department Request Amt	Fiscal Year 2027 Budget #2 Budg Officer Request Amt	Fiscal Year 2027 Budget #2 Approved Budget Amt
0401-0002 SALARIES - DEPUTIES										
		59,766.41	113,100.00	101,679.45	115,520.00	101,043.04	87%	**118,000.00**	**118,000.00**	**118,000.00**
BUDGET OFFICER NOTES:	05/11/2026 - BOCC APPROVED COST OF LIVING INCREASE OF 1% PLUS $1,200 ANNUAL SALARY ADDITION FOR FULL TIME & $600 ANNUAL SALARY ADDITION FOR PART TIME EMPLOYEES									
0401-0005 SALARIES - LAW CLERK										
	64,300.00	14,472.78	70,800.00	85,572.09	90,610.00	83,640.00	92%	**93,000.00**	**93,000.00**	**93,000.00**
BUDGET OFFICER NOTES:	05/11/2026 - BOCC APPROVED COST OF LIVING INCREASE OF 1% PLUS $1,200 ANNUAL SALARY ADDITION FOR FULL TIME & $600 ANNUAL SALARY ADDITION FOR PART TIME EMPLOYEES									
0401-0006 SALARIES - INTERPRETER										
	102,800.00	43,509.37	22,900.00	12,371.47	27,550.00	9,599.45	35%	**30,000.00**	**30,000.00**	**30,000.00**
BUDGET OFFICER NOTES:	05/11/2026 - BOCC APPROVED COST OF LIVING INCREASE OF 1% PLUS $1,200 ANNUAL SALARY ADDITION FOR FULL TIME & $600 ANNUAL SALARY ADDITION FOR PART TIME EMPLOYEES									
0404-0000 WAGES - EXTRA HELP										
	33,500.00	3,603.10	10,000.00	2,071.53	10,000.00	3,565.33	36%	**10,000.00**	**10,000.00**	**10,000.00**
DEPT REQUESTED NOTES:	NO CHANGE FROM FY2026									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0409-0000 ACCRUAL PAYOUT CONTINGENCY										
	2,000.00		2,000.00		2,000.00			**2,000.00**	**2,000.00**	**2,000.00**
BUDGET OFFICER NOTES:	ACCRUAL PAYOUT CALCULATED BY THE AUDITOR'S OFFICE									
TOTAL 'A' SALARIES										
	202,600.00	**121,351.66**	**218,800.00**	**201,694.54**	**245,680.00**	**197,847.82**	**81%**	**253,000.00**	**253,000.00**	**253,000.00**
0410-0000 RETIREMENT										
	23,200.00	13,561.30	26,200.00	24,122.68	29,380.00	23,483.19	80%	**31,500.00**	**31,500.00**	**31,500.00**
BUDGET OFFICER NOTES:	REFLECTS CURRENT PERSI RULE RATE PERCENTAGE									
0411-0000 SOCIAL SECURITY										
	15,900.00	8,600.49	16,800.00	14,674.48	18,800.00	14,314.47	76%	**19,500.00**	**19,500.00**	**19,500.00**
BUDGET OFFICER NOTES:	7.65% EMPLOYER RESPONSIBILITY									
0413-0000 MEDICAL / GROUP INSURANCE										
	52,050.00	52,044.00	53,100.00	53,100.00	54,450.00	54,432.00	100%	**56,000.00**	**56,000.00**	**56,000.00**

WORKSHEET FOR BUDGET YEAR 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0006 DISTRICT COURT
-00 DISTRICT COURT

92% OF FISCAL YEAR ELAPSED

					------ Fiscal Year 2026 ------			---- Fiscal Year 2027 Budget #2 ----		
Account	---- Fiscal Year 2024 ----		---- Fiscal Year 2025 ----		Budget	Actual & Pct		Department	Budg Officer	Approved
Number	Budget	Actual	Budget	Actual	Amount	As of 09/03/2026		Request Amt	Request Amt	Budget Amt
BUDGET OFFICER NOTES:	2% INCREASE FROM FY2026									
0416-0000 WORK COMP INSURANCE										
	380.00	380.00	335.00	335.00	350.00	350.00	100%	**400.00**	**400.00**	**400.00**
BUDGET OFFICER NOTES:	REFLECTS CURRENT STATE INSURANCE FUND CLASSIFIED RATE									
TOTAL 'D' BENEFITS										
	91,530.00	**74,585.79**	**96,435.00**	**92,232.16**	**102,980.00**	**92,579.66**	**90%**	**107,400.00**	**107,400.00**	**107,400.00**
0440-0001 SUPPLIES - OFFICE										
	9,000.00	9,590.88	7,000.00	7,422.43	7,000.00	7,320.07	105%	**7,000.00**	**7,000.00**	**7,000.00**
DEPT REQUESTED NOTES:	NO CHANGE FROM FY2026									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0480-0001 EQUIPMENT PURCHASE - OFFICE										
	2,500.00	976.86	1,000.00	1,095.93	1,000.00			**1,000.00**	**1,000.00**	**1,000.00**
DEPT REQUESTED NOTES:	NO CHANGE FROM FY2026									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0542-0000 COMMUNICATIONS & POSTAGE										
	1,000.00	58.80	1,000.00	38.15	1,000.00	7.50	1%	**200.00**	**200.00**	**200.00**
DEPT REQUESTED NOTES:	REQUEST DECREASE OF $800 DUE TO HISTORICALS									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0545-0001 FORMS - JURY										
	8,500.00	454.14	2,000.00		2,000.00			**2,000.00**	**2,000.00**	**2,000.00**
DEPT REQUESTED NOTES:	REQUEST NO CHANGE DUE TO UPCOMING ONLINE JURY FORM MODIFACTION FEES.									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0560-0000 TRAVEL - EDUCATION - TRAINING										
	5,000.00	3,365.32	3,500.00	1,918.75	3,500.00	1,844.53	53%	**3,500.00**	**3,500.00**	**3,500.00**
DEPT REQUESTED NOTES:	NO CHANGE FROM FY2026 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	13,876.50	15,000.00	198.25	1,500.00	76.00	5%	**200.00**	**200.00**	**200.00**
DEPT REQUESTED NOTES:	REQUEST DECREASE OF $1,300 DUE TO THE IDAHO STATE PUBLIC DEFENDERS OFFICE ASSUMING MOST EXPENDITURES OBLIGATIONS.									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									

WORKSHEET FOR BUDGET YEAR 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0006 DISTRICT COURT
-00 DISTRICT COURT

92% OF FISCAL YEAR ELAPSED

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual As of 09/03/2026	Pct	FY 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0600-0001 COURT COSTS - INTERPRETER										
	4,000.00	2,216.48	3,000.00	20,865.16	11,000.00	38,442.26	349%	**21,000.00**	**21,000.00**	**21,000.00**
DEPT REQUESTED NOTES:	REQUEST INCREASE OF $10,000 DUE TO UNANTICIPATED INTERPRETER COURT COSTS									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0600-0002 COURT COSTS - JURY										
	12,000.00	4,444.72	8,000.00	11,656.56	10,500.00	19,201.57	183%	**21,000.00**	**21,000.00**	**21,000.00**
DEPT REQUESTED NOTES:	REQUEST INCREASE OF $10,500 DUE TO UNANTICIPATED JURY COURT CASE INCREASE									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0600-0004 COURT COSTS - DISTRICT ADMIN										
	7,500.00	7,493.93	8,100.00	10,683.52	9,666.00	9,630.37	100%	**9,916.00**	**9,916.00**	**9,916.00**
DEPT REQUESTED NOTES:	REQUEST INCREASE OF $250 TO COVER HISTORICAL INCREASE $7,030.00 - FY2026 TRIAL COURT ADMINISTRATION ALLOCATION $2,636.00 - FY2026 WESTLAW LEGAL RESEARCH SOFTWARE FOR 3 JUDGES									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0601-0000 LAW LIBRARY										
	6,500.00	6,127.42	6,500.00	2,811.36	3,500.00	3,767.50	108%	**3,500.00**	**3,500.00**	**3,500.00**
DEPT REQUESTED NOTES:	NO CHANGE FROM FY2026 FASTCASE LAW LIBRARY SOFTWARE - $3500.00									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
TOTAL 'B' EXPENSES	**76,000.00**	**48,605.05**	**55,100.00**	**56,690.11**	**50,666.00**	**80,289.80**	**158%**	**69,316.00**	**69,316.00**	**69,316.00**
DEPT TOTALS	**370,130.00**	**244,542.50**	**370,335.00**	**350,616.81**	**399,326.00**	**370,717.28**	**93%**	**429,716.00**	**429,716.00**	**429,716.00**

Fund 6 Dept 0: Officer ______________________ Commissioner ______________________

Commissioner ______________________ Commissioner ______________________

FUND TOTALS	**370,130.00**	**244,542.50**	**370,335.00**	**350,616.81**	**399,326.00**	**370,717.28**	**93%**	**429,716.00**	**429,716.00**	**429,716.00**

WORKSHEET FOR BUDGET YEAR 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0008 JUSTICE FUND
-02 DISCRETIONARY COMPENSATION

92% OF FISCAL YEAR ELAPSED

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual As of 09/03/2026	Pct	FY 2027 Budget #2 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: 05/11/2026 - BOCC APPROVED COST OF LIVING INCREASE OF 1% PLUS $1,200 ANNUAL SALARY ADDITION FOR FULL TIME & $600 ANNUAL SALARY ADDITION FOR PART TIME EMPLOYEES										
TOTAL 'A' SALARIES	**15,000.00**		**15,000.00**		**15,000.00**			**15,000.00**	**15,000.00**	**15,000.00**
0410-0000 RETIREMENT	2,000.00		2,200.00		2,100.00			**2,200.00**	**2,200.00**	**2,200.00**
BUDGET OFFICER NOTES: REFLECTS CURRENT PERSI RULE RATE PERCENTAGE										
0411-0000 SOCIAL SECURITY	1,200.00		1,200.00		1,150.00			**1,150.00**	**1,150.00**	**1,150.00**
BUDGET OFFICER NOTES: 7.65% EMPLOYER RESPONSIBILITY										
0416-0000 WORK COMP INSURANCE	530.00	530.00	510.00	510.00	520.00	520.00	100%	**520.00**	**520.00**	**520.00**
BUDGET OFFICER NOTES: REFLECTS CURRENT STATE INSURANCE FUND CLASSIFIED RATE										
TOTAL 'D' BENEFITS	**3,730.00**	**530.00**	**3,910.00**	**510.00**	**3,770.00**	**520.00**	**14%**	**3,870.00**	**3,870.00**	**3,870.00**
0602-0000 CONTINGENCY			125,000.00							
BUDGET OFFICER NOTES: RECOMMEND NO CONTINGENCY IN LIEU OF HOLDING RESERVE BALANCE IN THE JAIL TRUST FOR FY2027										
TOTAL 'B' EXPENSES			**125,000.00**							
DEPT TOTALS	**18,730.00**	**530.00**	**143,910.00**	**510.00**	**18,770.00**	**520.00**	**3%**	**18,870.00**	**18,870.00**	**18,870.00**

Fund 8 Dept 2: Officer ______________________ Commissioner ______________________

Commissioner ______________________ Commissioner ______________________

WORKSHEET FOR BUDGET YEAR 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0008 JUSTICE FUND
-03 DISTRICT COURT CLERKS

92% OF FISCAL YEAR ELAPSED

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual & Pct As of 09/03/2026	Pct	Fiscal Year 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0401-0001 SALARIES - OFFICERS										
	78,100.00	84,999.98	93,500.00	91,989.94	97,450.00	89,913.12	92%	**100,000.00**	**100,000.00**	**100,000.00**
BUDGET OFFICER NOTES:	05/11/2026 - BOCC APPROVED COST OF LIVING INCREASE OF 1% PLUS $1,200 ANNUAL SALARY ADDITION FOR FULL TIME & $600 ANNUAL SALARY ADDITION FOR PART TIME EMPLOYEES									
0401-0002 SALARIES - DEPUTIES										
	311,200.00	295,897.92	342,300.00	294,283.23	315,400.00	284,704.90	90%	**347,000.00**	**347,000.00**	**347,000.00**
DEPT REQUESTED NOTES:	FY2026 WAS BUDGETED FOR 1/2 FULL TIME EMPLOYEE. BOCC APPROVED ONE ADDITIONAL FULL TIME EMPLOYEE									
BUDGET OFFICER NOTES:	05/11/2026 - BOCC APPROVED COST OF LIVING INCREASE OF 1% PLUS $1,200 ANNUAL SALARY ADDITION FOR FULL TIME & $600 ANNUAL SALARY ADDITION FOR PART TIME EMPLOYEES									
0404-0000 WAGES - EXTRA HELP										
	11,000.00	10,975.77	12,000.00	11,176.00	12,000.00	7,332.18	61%	**12,000.00**	**12,000.00**	**12,000.00**
DEPT REQUESTED NOTES:	NO CHANGE FROM FY2026									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0409-0000 ACCRUAL PAYOUT CONTINGENCY										
	3,500.00		10,000.00		10,000.00			**10,000.00**	**10,000.00**	**10,000.00**
BUDGET OFFICER NOTES:	ACCRUAL PAYOUT CALCULATED BY THE AUDITOR'S OFFICE									
TOTAL 'A' SALARIES										
	403,800.00	**391,873.67**	**457,800.00**	**397,449.17**	**434,850.00**	**381,950.20**	**88%**	**469,000.00**	**469,000.00**	**469,000.00**
0410-0000 RETIREMENT										
	46,400.00	45,864.72	54,900.00	47,534.84	52,000.00	45,560.37	88%	**59,000.00**	**59,000.00**	**59,000.00**
BUDGET OFFICER NOTES:	REFLECTS CURRENT PERSI RULE RATE PERCENTAGE									
0411-0000 SOCIAL SECURITY										
	31,700.00	29,288.19	35,100.00	28,866.47	33,300.00	28,189.33	85%	**36,000.00**	**36,000.00**	**36,000.00**
BUDGET OFFICER NOTES:	7.65% EMPLOYER RESPONSIBILITY									
0413-0000 MEDICAL / GROUP INSURANCE										
	121,450.00	121,452.00	123,900.00	123,900.00	127,050.00	117,936.00	93%	**130,000.00**	**130,000.00**	**130,000.00**
BUDGET OFFICER NOTES:	2% INCREASE FROM FY2026									
0416-0000 WORK COMP INSURANCE										
	745.00	745.00	690.00	690.00	600.00	600.00	100%	**650.00**	**650.00**	**650.00**

WORKSHEET FOR BUDGET YEAR 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0008 JUSTICE FUND
-03 DISTRICT COURT CLERKS

92% OF FISCAL YEAR ELAPSED

					- - - - - - Fiscal Year 2026 - - - - - -			- - - - Fiscal Year 2027 Budget #2 - - - -		
Account	**- - - - Fiscal Year 2024 - - - -**		**- - - - Fiscal Year 2025 - - - -**		**Budget**	**Actual & Pct**		**Department**	**Budg Officer**	**Approved**
Number	**Budget**	**Actual**	**Budget**	**Actual**	**Amount**	**As of 09/03/2026**		**Request Amt**	**Request Amt**	**Budget Amt**
BUDGET OFFICER NOTES: REFLECTS CURRENT STATE INSURANCE FUND CLASSIFIED RATE										
TOTAL 'D' BENEFITS										
	200,295.00	**197,349.91**	**214,590.00**	**200,991.31**	**212,950.00**	**192,285.70**	**90%**	**225,650.00**	**225,650.00**	**225,650.00**
DEPT TOTALS										
	604,095.00	**589,223.58**	**672,390.00**	**598,440.48**	**647,800.00**	**574,235.90**	**89%**	**694,650.00**	**694,650.00**	**694,650.00**

Fund 8 Dept 3: Officer ______________________ Commissioner ______________________

Commissioner ______________________ Commissioner ______________________

WORKSHEET FOR BUDGET YEAR 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0008 JUSTICE FUND
-05 JUVENILE PROBATION

92% OF FISCAL YEAR ELAPSED

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual & Pct As of 09/03/2026	Fiscal Year 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0401-0001 SALARIES - OFFICERS							**47,500.00**	**47,500.00**	**47,500.00**

DEPT REQUESTED NOTES: PROBATION DIRECTORS SALARY SPLIT 50/50 WITH MISDEMEANOR PROBATION

I'M REQUESTING A 10% WAGE INCREASE FOR ALL POST CERTIFIED STAFF. WHICH WOULD BRING OUR STARTING PAY TO $24.75 PER HOUR FOR ANY POST CERTIFIED POSITIONS. RIGHT NOW, WE'RE STRUGGLING TO STAY COMPETITIVE WITH SIMILAR POSITIONS IN NEARBY AGENCIES AND EVEN THE PRIVATE SECTOR, WHICH MAKES IT DIFFICULT TO ATTRACT AND KEEP GOOD STAFF.

THE ROLE OF A MISDEMEANOR PROBATION OFFICER HAS
ALSO BECOME MORE DEMANDING. OUR OFFICERS ARE MANAGING MORE COMPLEX CASES INVOLVING MENTAL HEALTH, SUBSTANCE ABUSE, AND REPEAT OFFENDERS, WHILE STILL BEING EXPECTED TO BALANCE ACCOUNTABILITY WITH REHABILITATION. THE CURRENT PAY DOESN'T FULLY REFLECT THAT LEVEL OF RESPONSIBILITY.

WHEN WE LOSE STAFF, IT
CREATES GAPS IN SUPERVISION, INCREASES WORKLOAD FOR OTHERS, AND ULTIMATELY IMPACTS PUBLIC SAFETY. TURNOVER ALSO COSTS TIME AND MONEY IN RECRUITING AND TRAINING. BY INCREASING WAGES, WE CAN IMPROVE RETENTION, MAINTAIN CONSISTENCY, AND OPERATE MORE EFFICIENTLY.

THIS ADJUSTMENT IS REALLY ABOUT INVESTING IN A
STABLE, QUALIFIED WORKFORCE SO WE CAN CONTINUE DOING OUR JOB EFFECTIVELY AND KEEP OUR COMMUNITY SAFE.

BUDGET OFFICER NOTES: 05/11/2026 - BOCC APPROVED COST OF LIVING INCREASE OF 1% PLUS $1,200 ANNUAL SALARY ADDITION FOR FULL TIME & $600 ANNUAL SALARY ADDITION FOR PART TIME EMPLOYEES

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual & Pct As of 09/03/2026	Fiscal Year 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0401-0002 SALARIES - DEPUTIES							**122,500.00**	**122,500.00**	**122,500.00**

WORKSHEET FOR BUDGET YEAR 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0008 JUSTICE FUND
-05 JUVENILE PROBATION

92% OF FISCAL YEAR ELAPSED

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual & Pct As of 09/03/2026	Fiscal Year 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt

DEPT REQUESTED NOTES:

I'M REQUESTING A 10% WAGE INCREASE FOR ALL POST CERTIFIED STAFF. WHICH WOULD BRING OUR STARTING PAY TO $24.75 PER HOUR FOR ANY POST CERTIFIED POSITIONS. RIGHT NOW, WE'RE STRUGGLING TO STAY COMPETITIVE WITH SIMILAR POSITIONS IN NEARBY AGENCIES AND EVEN THE PRIVATE SECTOR, WHICH MAKES IT DIFFICULT TO ATTRACT AND KEEP GOOD STAFF.

THE ROLE OF A MISDEMEANOR PROBATION OFFICER HAS
ALSO BECOME MORE DEMANDING. OUR OFFICERS ARE MANAGING MORE COMPLEX CASES INVOLVING MENTAL HEALTH, SUBSTANCE ABUSE, AND REPEAT OFFENDERS, WHILE STILL BEING EXPECTED TO BALANCE ACCOUNTABILITY WITH REHABILITATION. THE CURRENT PAY DOESN'T FULLY REFLECT THAT LEVEL OF RESPONSIBILITY.

WHEN WE LOSE STAFF, IT
CREATES GAPS IN SUPERVISION, INCREASES WORKLOAD FOR OTHERS, AND ULTIMATELY IMPACTS PUBLIC SAFETY. TURNOVER ALSO COSTS TIME AND MONEY IN RECRUITING AND TRAINING. BY INCREASING WAGES, WE CAN IMPROVE RETENTION, MAINTAIN CONSISTENCY, AND OPERATE MORE EFFICIENTLY.

THIS ADJUSTMENT IS REALLY ABOUT INVESTING IN A
STABLE, QUALIFIED WORKFORCE SO WE CAN CONTINUE DOING OUR JOB EFFECTIVELY AND KEEP OUR COMMUNITY SAFE.

BUDGET OFFICER NOTES:

05/11/2026 - BOCC APPROVED COST OF LIVING INCREASE OF 1% PLUS $1,200 ANNUAL SALARY ADDITION FOR FULL TIME & $600 ANNUAL SALARY ADDITION FOR PART TIME EMPLOYEES

MOVED TWO FULL TIME OFFICERS FROM MPO

Account Number	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget Amount	FY2026 Actual & Pct	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0401-0003 SALARIES - CLERICAL							47,500.00	47,500.00	47,500.00

DEPT REQUESTED NOTES: MOVED ONE EMPLOYEE FROM MPO

BUDGET OFFICER NOTES: 05/11/2026 - BOCC APPROVED COST OF LIVING INCREASE OF 1% PLUS $1,200 ANNUAL SALARY ADDITION FOR FULL TIME & $600 ANNUAL SALARY ADDITION FOR PART TIME EMPLOYEES

Account Number	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget Amount	FY2026 Actual & Pct	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0404-0000 WAGES - EXTRA HELP							3,000.00	3,000.00	3,000.00

DEPT REQUESTED NOTES: REALLOCATED $2,000 FROM MPO PLUS ADDED $1,000 TO INSURE COVERED

BUDGET OFFICER NOTES: CONCURED WITH DEPARTMENT REQUEST

WORKSHEET FOR BUDGET YEAR 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0008 JUSTICE FUND
-05 JUVENILE PROBATION

92% OF FISCAL YEAR ELAPSED

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual & Pct As of 09/03/2026	Fiscal Year 2027 Budget #2 Department Request Amt	Fiscal Year 2027 Budget #2 Budg Officer Request Amt	Fiscal Year 2027 Budget #2 Approved Budget Amt
0404-0005 WILD COMM SERVICE EXTRA HELP							**3,810.00**	**3,810.00**	**3,810.00**
DEPT REQUESTED NOTES: ADDED DUE TO SUPERVISON OF JUVENILES FOR THE WILD COMMUNITY SERVICE PROGRAM.									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST - BASED OFF OF HISTORICALS									
0409-0000 ACCRUAL PAYOUT CONTINGENCY							**2,000.00**	**2,000.00**	**2,000.00**
DEPT REQUESTED NOTES: REALLOCATE $1,500 FROM MPO PLUS INCREASE $500									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
TOTAL 'A' SALARIES							**226,310.00**	**226,310.00**	**226,310.00**
0410-0000 RETIREMENT							**32,000.00**	**32,000.00**	**32,000.00**
BUDGET OFFICER NOTES: REFLECTS CURRENT PERSI RULE RATE PERCENTAGE									
0411-0000 SOCIAL SECURITY							**17,500.00**	**17,500.00**	**17,500.00**
BUDGET OFFICER NOTES: 7.65% EMPLOYER RESPONSIBILITY									
0413-0000 MEDICAL / GROUP INSURANCE							**65,000.00**	**65,000.00**	**65,000.00**
BUDGET OFFICER NOTES: 2% INCREASE FROM FY2026									
0416-0000 WORK COMP INSURANCE							**6,000.00**	**6,000.00**	**6,000.00**
BUDGET OFFICER NOTES: REFLECTS CURRENT STATE INSURANCE FUND CLASSIFIED RATE									
TOTAL 'D' BENEFITS							**120,500.00**	**120,500.00**	**120,500.00**
0438-0000 JANITORIAL CLEANING							**6,150.00**	**6,150.00**	**6,150.00**
DEPT REQUESTED NOTES: REALLOCATION OF $6,150 FROM MPO FOR 50/50 SPLIT									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
0439-0000 SCRAM MONITORING COSTS							**10,000.00**	**10,000.00**	**10,000.00**
DEPT REQUESTED NOTES: REALLOCATE $10,000.00 FROM MPO BUDGET									

WORKSHEET FOR BUDGET YEAR 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0008 JUSTICE FUND
-05 JUVENILE PROBATION

92% OF FISCAL YEAR ELAPSED

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual & Pct As of 09/03/2026	Fiscal Year 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
0440-0000 SUPPLIES							**3,000.00**	**3,000.00**	**3,000.00**
DEPT REQUESTED NOTES: REALLOCATE $3,000 FROM MPO PROBATION									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
0440-0010 SUPPLIES - TESTING MONITORING							**25,000.00**	**25,000.00**	**25,000.00**
DEPT REQUESTED NOTES: REALLOCATION OF $25,000 FROM MPO									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
0440-0011 SUPPLIES - COMMUNITY SERVICE							**1,500.00**	**1,500.00**	**1,500.00**
DEPT REQUESTED NOTES: SUPPLIES NEEDED FOR COMMUNITY SERVICE PROJECTS (WILD PROGRAM).									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
0464-0000 UTILITIES							**4,250.00**	**4,250.00**	**4,250.00**
DEPT REQUESTED NOTES: REALLOCATED $4,250 FROM MPO 50/50 SPLIT									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
0489-0000 MAINTENANCE AGREEMENTS							**1,000.00**	**1,000.00**	**1,000.00**
DEPT REQUESTED NOTES: REALLOCATION OF $1,000 FROM MPO FOR 50/50 SPLIT									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
0490-0000 REPAIRS & MAINTENANCE							**5,000.00**	**5,000.00**	**5,000.00**
DEPT REQUESTED NOTES: REALLOCATION OF $5,000 FROM MPO FOR 50/50 SPLIT									
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST									
0500-0000 RENT / LEASE							**11,500.00**	**11,500.00**	**11,500.00**
DEPT REQUESTED NOTES: REALLOCATE $11,500 FROM MPO FOR 50/50 SPLIT									
BUDGET OFFICER NOTES: ANNUAL 1.5% RENT INCREASE FY2027 ANNUAL TOTAL: $22,761.12 - 50/50 SPLIT WITH MPO PROBATION = $11,500 MONTHLY = $948.38									

WORKSHEET FOR BUDGET YEAR 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0008 JUSTICE FUND
-05 JUVENILE PROBATION

92% OF FISCAL YEAR ELAPSED

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual & Pct As of 09/03/2026	Fiscal Year 2027 Budget #2 Department Request Amt	Fiscal Year 2027 Budget #2 Budg Officer Request Amt	Fiscal Year 2027 Budget #2 Approved Budget Amt
0536-0000 REFUND EXPENSES							300.00	300.00	300.00
0542-0000 COMMUNICATIONS & POSTAGE							2,900.00	2,900.00	2,900.00
0554-0000 UNIFORMS							1,000.00	1,000.00	1,000.00
0560-0000 TRAVEL - EDUCATION - TRAINING							5,500.00	5,500.00	5,500.00
0580-0001 MEDICAL - EVALUATIONS							2,500.00	2,500.00	2,500.00
0593-0000 AMMO / GUNS							1,830.00	1,830.00	1,830.00

0536-0000 REFUND EXPENSES

DEPT REQUESTED NOTES: REALLOCATE $300 FROM MPO FOR 50/50 SPLIT

BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST

0542-0000 COMMUNICATIONS & POSTAGE

DEPT REQUESTED NOTES: REALLOCATE $1,250 PLUS ADD ADDITIONAL $1,650

I HAVE ADDED 3 CELL PHONES FOR JUVENILE PROBATION OFFICERS TO BE USED FOR COMMUNICATION WITH OFFENDERS AND THEIR PARENTS. THEY WILL ALSO USE THESE PHONE WHILE ON CALL FOR JUVENILE PROBATION.

BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST

0554-0000 UNIFORMS

DEPT REQUESTED NOTES: REALLOCATE $1,000 FROM MPO

BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST

0560-0000 TRAVEL - EDUCATION - TRAINING

DEPT REQUESTED NOTES: REALLOCATE $650 FROM MPO PROBATION

ASKING THAT THIS LINE ITEM BE SET AT $5,500.00 TO ACCOUNT FOR INCREASE IN TRAINING NEW JUVENILE OFFICERS AND INCREASE EXPENDITURES DUE TO NEW REQUIRED ADMINISTRATIVE MEETINGS

BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST

0580-0001 MEDICAL - EVALUATIONS

DEPT REQUESTED NOTES: ADD $2,500 - THIS WILL BE USED TO HELP PAY FOR EVALUATIONS FOR JUVENILES THAT MEET THE QUALIFICATIONS OF INDIGENT.

BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST

0593-0000 AMMO / GUNS

DEPT REQUESTED NOTES: REALLOCATE $1,830 FROM MPO PROBATION

BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST

WORKSHEET FOR BUDGET YEAR 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0008 JUSTICE FUND
-05 JUVENILE PROBATION

92% OF FISCAL YEAR ELAPSED

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual & Pct As of 09/03/2026		Fiscal Year 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0650-0000 CONTRACT SERVICES										
	252,032.00	252,031.10	256,999.00	256,998.84	266,397.00	266,396.66	100%			
BUDGET OFFICER NOTES:	FY2026 TOTAL CONTRACT $266,397 REMOVED NO LONGER NEEDED									
TOTAL 'B' EXPENSES										
	252,032.00	**252,031.10**	**256,999.00**	**256,998.84**	**266,397.00**	**266,396.66**	**100%**	**81,430.00**	**81,430.00**	**81,430.00**
DEPT TOTALS										
	252,032.00	**252,031.10**	**256,999.00**	**256,998.84**	**266,397.00**	**266,396.66**	**100%**	**428,240.00**	**428,240.00**	**428,240.00**

Fund 8 Dept 5: Officer ______________________ Commissioner ______________________

Commissioner ______________________ Commissioner ______________________

WORKSHEET FOR BUDGET YEAR 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0008 JUSTICE FUND
-07 PROSECUTING ATTORNEY

92% OF FISCAL YEAR ELAPSED

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual As of 09/03/2026	Pct	Fiscal Year 2027 Budget #2 Department Request Amt	Fiscal Year 2027 Budget #2 Budg Officer Request Amt	Fiscal Year 2027 Budget #2 Approved Budget Amt
0401-0001 SALARIES - OFFICERS										
	118,400.00	130,000.00	143,000.00	140,690.66	152,300.00	140,532.72	92%	**162,900.00**	**155,000.00**	**155,000.00**
DEPT REQUESTED NOTES:	REQUESTING A 7% INCREASE FOR ALL POSITIONS.									
BUDGET OFFICER NOTES:	05/11/2026 - BOCC APPROVED COST OF LIVING INCREASE OF 1% PLUS $1,200/$600 ANNUAL SALARY ADDITION FOR FULL TIME & PART TIME EMPLOYEES									
0401-0002 SALARIES - DEPUTIES										
	181,700.00	115,000.08	245,264.76 C	245,264.76	267,750.00	247,122.00	92%	**286,493.00**	**273,000.00**	**273,000.00**
DEPT REQUESTED NOTES:	REQUESTING A 7% INCREASE TO ALL POSITIONS.									
BUDGET OFFICER NOTES:	05/11/2026 - BOCC APPROVED COST OF LIVING INCREASE OF 1% PLUS $1,200/$600 ANNUAL SALARY ADDITION FOR FULL TIME & PART TIME EMPLOYEES									
0401-0003 SALARIES - CLERICAL										
	133,900.00	133,827.34	147,300.00	144,837.08	153,400.00	141,580.79	92%	**164,138.00**	**159,000.00**	**159,000.00**
DEPT REQUESTED NOTES:	REQUESTING A 7% INCREASE TO ALL POSITIONS.									
BUDGET OFFICER NOTES:	05/11/2026 - BOCC APPROVED COST OF LIVING INCREASE OF 1% PLUS $1,200/$600 ANNUAL SALARY ADDITION FOR FULL TIME & PART TIME EMPLOYEES									
0401-0004 SALARIES - INVESTIGATOR										
		17,920.00	65,900.00	65,928.80	70,600.00	24,540.60	35%	**75,542.00**	**70,000.00**	**70,000.00**
DEPT REQUESTED NOTES:	REQUESTING A 7% INCREASE TO ALL POSITIONS.									
BUDGET OFFICER NOTES:	05/11/2026 - BOCC APPROVED COST OF LIVING INCREASE OF 1% PLUS $1,200/$600 ANNUAL SALARY ADDITION FOR FULL TIME & PART TIME EMPLOYEES									
0404-0000 WAGES - EXTRA HELP										
	65,500.00	15,598.52	65,500.00		20,000.00			**15,000.00**	**15,000.00**	**15,000.00**
BUDGET OFFICER NOTES:	RECOMMEND DECREASE OF $5,000 DUE TO HISTORICAL EXPENDITURES									
0409-0000 ACCRUAL PAYOUT CONTINGENCY										
	10,000.00		5,000.00		5,000.00			**5,000.00**	**5,000.00**	**5,000.00**
DEPT REQUESTED NOTES:	NO CHANGE FROM FY2026									
BUDGET OFFICER NOTES:	ACCRUAL PAYOUT CALCULATED BY THE AUDITOR'S OFFICE									
TOTAL 'A' SALARIES										
	509,500.00	**412,345.94**	**671,964.76**	**596,721.30**	**669,050.00**	**553,776.11**	**83%**	**709,073.00**	**677,000.00**	**677,000.00**
0410-0000 RETIREMENT										
	58,000.00	47,462.43	68,000.00	72,934.91	83,350.00	66,675.90	80%	**86,200.00**	**86,200.00**	**86,200.00**

WORKSHEET FOR BUDGET YEAR 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0008 JUSTICE FUND
-07 PROSECUTING ATTORNEY

92% OF FISCAL YEAR ELAPSED

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual & Pct As of 09/03/2026		Fiscal Year 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
DEPT REQUESTED NOTES:	I DID NOT CALCULATE THE NEEDED INCREASES TO RETIREMENT, SOCIAL SECURITY, MEDICAL/GROUP INSURANCE AND WORK COMP INSURANCE WHICH WOULD BE NECESSITATED BY A 7% INCREASE TO SALARIES.									
BUDGET OFFICER NOTES:	REFLECTS CURRENT PERSI RULE RATE PERCENTAGE									
0411-0000 SOCIAL SECURITY										
	39,700.00	30,517.38	42,400.00	44,094.83	52,400.00	40,934.50	78%	**52,000.00**	**52,000.00**	**52,000.00**
BUDGET OFFICER NOTES:	7.65% EMPLOYER RESPONSIBILITY									
0413-0000 MEDICAL / GROUP INSURANCE										
	104,100.00	104,100.00	106,200.00	106,200.00	127,050.00	126,996.00	100%	**130,000.00**	**130,000.00**	**130,000.00**
BUDGET OFFICER NOTES:	2% INCREASE FROM FY2026									
0416-0000 WORK COMP INSURANCE										
	985.00	985.00	3,015.00	3,015.00	3,050.00	3,050.00	100%	**3,000.00**	**3,000.00**	**3,000.00**
BUDGET OFFICER NOTES:	REFLECTS CURRENT STATE INSURANCE FUND CLASSIFIED RATE									
TOTAL 'D' BENEFITS										
	202,785.00	**183,064.81**	**219,615.00**	**226,244.74**	**265,850.00**	**237,656.40**	**89%**	**271,200.00**	**271,200.00**	**271,200.00**
0440-0001 SUPPLIES - OFFICE										
	10,000.00	9,120.48	10,000.00	8,891.71	10,000.00	12,309.82	123%	**10,000.00**	**10,000.00**	**10,000.00**
DEPT REQUESTED NOTES:	NO CHANGE									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0525-0000 INFORMATION TECH / SOFTWARE										
		1,484.85	11,500.00	1,631.22	14,500.00	6,559.97	45%	**16,500.00**	**16,500.00**	**16,500.00**
DEPT REQUESTED NOTES:	INCREASE $2,000 TO COVER VICTIM PORTAL, A SERVICE FROM KARPEL WHICH ALLOWS VICTIMS AND THEIR ADVOCATES TO UPLOAD RESTITUTION DOCUMENTATION DIRECTLY TO THEIR FILE AND COMMUNICATE MORE EFFECTIVELY WITH MY OFFICE. WOULD REDUCE TIME SPENT MANUALLY UPLOADING VICTIM DOCUMENTS AND MAY CUT DOWN ON POSTAGE. THIS IS AN ANNUAL COST.									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0528-0000 DUES / MEMBERSHIPS										
	5,400.00	4,249.00	5,000.00	5,411.00	5,000.00	5,012.00	100%	**5,000.00**	**5,000.00**	**5,000.00**
BUDGET OFFICER NOTES:	RECOMMEND NO CHANGE FROM FY2026									
0542-0000 COMMUNICATIONS & POSTAGE										
	300.00	232.00	300.00	244.00	300.00	305.08	102%	**300.00**	**300.00**	**300.00**

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 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0008 JUSTICE FUND
-07 PROSECUTING ATTORNEY

92% OF FISCAL YEAR ELAPSED

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual & Pct As of 09/03/2026	Pct	Fiscal Year 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
DEPT REQUESTED NOTES: NO CHANGE										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
0545-0000 PRINTING / PUBLICATION / FORMS			300.00	188.50	300.00			**300.00**	**300.00**	**300.00**
BUDGET OFFICER NOTES: RECOMMEND NO CHANGE FROM FY2026										
0560-0000 TRAVEL - EDUCATION - TRAINING	5,000.00	6,503.61	5,000.00	7,728.10	9,000.00	3,064.44	34%	**9,000.00**	**9,000.00**	**9,000.00**
BUDGET OFFICER NOTES: RECOMMEND NO CHANGE FROM FY2026										
0600-0000 COURT COSTS	24,500.00	24,293.09	15,000.00	22,184.62	15,000.00	16,711.80	111%	**15,000.00**	**20,000.00**	**20,000.00**
DEPT REQUESTED NOTES: NO CHANGE										
BUDGET OFFICER NOTES: RECOMMEND INCREASE OF $5,000 DUE TO HISTORICAL EXPENDITURES										
0650-0000 CONTRACT SERVICES		773.33								
TOTAL 'B' EXPENSES	**45,200.00**	**46,656.36**	**47,100.00**	**46,279.15**	**54,100.00**	**43,963.11**	**81%**	**56,100.00**	**61,100.00**	**61,100.00**
DEPT TOTALS	**757,485.00**	**642,067.11**	**938,679.76**	**869,245.19**	**989,000.00**	**835,395.62**	**84%**	**1,036,373.00**	**1,009,300.00**	**1,009,300.00**

Fund 8 Dept 7: 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 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0008 JUSTICE FUND
-09 CORONER

92% OF FISCAL YEAR ELAPSED

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual As of 09/03/2026	Pct	FY 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0401-0001 SALARIES - OFFICERS	18,800.00	18,759.78	24,000.00	24,161.57	27,500.00	25,384.56	92%	**31,000.00**	**31,000.00**	**31,000.00**
BUDGET OFFICER NOTES:	05/11/2026 - BOCC APPROVED COST OF LIVING INCREASE OF 1% PLUS $1,200 ANNUAL SALARY ADDITION FOR FULL TIME & $600 ANNUAL SALARY ADDITION FOR PART TIME EMPLOYEES 07/20/2026 BOCC ADDITIONAL $1,500 ANNUALLY TO OFFICERS SALARY									
0401-0002 SALARIES - DEPUTIES	5,400.00	5,348.72	5,900.00	5,788.61	6,150.00	5,658.00	92%	**6,850.00**	**6,850.00**	**6,850.00**
BUDGET OFFICER NOTES:	05/11/2026 - BOCC APPROVED COST OF LIVING INCREASE OF 1% PLUS $1,200 ANNUAL SALARY ADDITION FOR FULL TIME & $600 ANNUAL SALARY ADDITION FOR PART TIME EMPLOYEES									
0404-0000 WAGES - EXTRA HELP	1,400.00	1,329.12	1,500.00	1,438.55	1,550.00	1,406.16	91%	**2,150.00**	**2,150.00**	**2,150.00**
BUDGET OFFICER NOTES:	05/11/2026 - BOCC APPROVED COST OF LIVING INCREASE OF 1% PLUS $1,200 ANNUAL SALARY ADDITION FOR FULL TIME & $600 ANNUAL SALARY ADDITION FOR PART TIME EMPLOYEES									
TOTAL 'A' SALARIES	**25,600.00**	**25,437.62**	**31,400.00**	**31,388.73**	**35,200.00**	**32,448.72**	**92%**	**40,000.00**	**40,000.00**	**40,000.00**
0410-0000 RETIREMENT	3,200.00	2,293.22	3,800.00	2,889.72	4,250.00	3,036.00	71%	**5,500.00**	**5,500.00**	**5,500.00**
BUDGET OFFICER NOTES:	REFLECTS CURRENT PERSI RULE RATE PERCENTAGE									
0411-0000 SOCIAL SECURITY	2,200.00	1,680.35	2,500.00	2,005.99	2,700.00	2,064.52	76%	**3,500.00**	**3,500.00**	**3,500.00**
BUDGET OFFICER NOTES:	7.65% EMPLOYER RESPONSIBILITY									
0413-0000 MEDICAL / GROUP INSURANCE	17,350.00	17,352.00	17,700.00	17,700.00	18,150.00	18,144.00	100%	**19,000.00**	**19,000.00**	**19,000.00**
BUDGET OFFICER NOTES:	NO INCREASE FROM FY2026									
0416-0000 WORK COMP INSURANCE	110.00	110.00	110.00	110.00	150.00	150.00	100%	**175.00**	**175.00**	**175.00**
BUDGET OFFICER NOTES:	REFLECTS CURRENT STATE INSURANCE FUND CLASSIFIED RATE									

WORKSHEET FOR BUDGET YEAR 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0008 JUSTICE FUND
-09 CORONER

92% OF FISCAL YEAR ELAPSED

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual As of 09/03/2026	Pct	FY 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
TOTAL 'D' BENEFITS	**22,860.00**	**21,435.57**	**24,110.00**	**22,705.71**	**25,250.00**	**23,394.52**	**93%**	**28,175.00**	**28,175.00**	**28,175.00**
0440-0001 SUPPLIES - OFFICE	500.00	146.73	500.00	167.82	300.00	26.15	9%	**300.00**	**200.00**	**200.00**
DEPT REQUESTED NOTES:	NO CHANGE FROM FY2026									
BUDGET OFFICER NOTES:	RECOMMEND DECREASE OF $100 DUE TO HISTORICAL EXPENDITURES									
0470-0000 AUTO EXPENSE	3,000.00	3,658.46	5,000.00	7,709.36	5,000.00	1,296.21	26%	**5,000.00**	**4,200.00**	**4,200.00**
DEPT REQUESTED NOTES:	NO CHANGE FROM FY2026									
BUDGET OFFICER NOTES:	RECOMMEND DECREASE OF $800 DUE TO HISTORICAL EXPENDITURES									
0470-0001 AUTO PURCHASE	10,000.00	19,369.00	10,000.00		10,000.00			**10,000.00**	**10,000.00**	**10,000.00**
DEPT REQUESTED NOTES:	NO CHANGE FROM FY2026									
BUDGET OFFICER NOTES:	RECOMMEND CONTINUATION OF 5-YEAR FUNDING PLAN FOR FUTURE PURCHASE OF VEHICLE - FY2027 = YEAR 3 OF 5 $30,000 FY2025 = $10,000 FY2026 = $10,000 FY2027 = $10,000 TOTAL = $30,000									
0470-0002 AUTO - FUEL	3,000.00	2,171.84	2,500.00	1,483.86	2,500.00	1,264.86	51%	**2,500.00**	**2,500.00**	**2,500.00**
DEPT REQUESTED NOTES:	NO CHANGE FROM FY2026									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0480-0000 EQUIPMENT PURCHASE	5,000.00	1,671.57	3,500.00	2,424.30	3,500.00	728.35	21%	**3,500.00**	**2,500.00**	**2,500.00**
DEPT REQUESTED NOTES:	NO CHANGE FROM FY2026									
BUDGET OFFICER NOTES:	RECOMMEND DECREASE OF $1,000 DUE TO HISTORICAL EXPENDITURES									
0500-0000 RENT / LEASE	12,000.00	12,000.00	12,360.00	12,360.00	12,730.00	12,729.96	100%	**13,150.00**	**13,150.00**	**13,150.00**
DEPT REQUESTED NOTES:	INCREASE RECOMMENDED ANNUAL PERCENTAGE									

WORKSHEET FOR BUDGET YEAR 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0008 JUSTICE FUND
-09 CORONER

92% OF FISCAL YEAR ELAPSED

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual As of 09/03/2026	Pct	Fiscal Year 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
BUDGET OFFICER NOTES: $386 INCREASE (3%) FROM FY2026 TO FY2027 CONTRACTUAL AGREEMENT WITH MINIDOKA COUNTY FY2025 = $12,360 ANNUALLY OR $1,030/MONTH FY2026 = $12,730 ANNUALLY OR $1,061/MONTH FY2027 = $13,116 ANNUALLY OR #1,093/MONTH										
0528-0000 DUES / MEMBERSHIPS	500.00	700.00	800.00	594.50	800.00	450.00	56%	**800.00**	**800.00**	**800.00**
DEPT REQUESTED NOTES: NO CHANGE FROM FY2026 BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
0560-0000 TRAVEL - EDUCATION - TRAINING	2,000.00	1,390.42	2,000.00	1,254.00	2,000.00	575.00	29%	**2,000.00**	**1,500.00**	**1,500.00**
DEPT REQUESTED NOTES: NO CHANGE FROM FY2026 BUDGET OFFICER NOTES: RECOMMEND DECREASE OF $500 DUE TO HISTORICAL EXPENDITURES										
0615-0000 AUTOPSIES & LAB WORK	39,000.00	17,232.00	25,000.00	18,103.00	25,000.00	11,400.93	46%	**25,000.00**	**20,000.00**	**20,000.00**
DEPT REQUESTED NOTES: NO CHANGE FROM FY2026 BUDGET OFFICER NOTES: RECOMMEND DECREASE OF $5,000 DUE TO HISTORICAL EXPENDITURES										
TOTAL 'B' EXPENSES	**75,000.00**	**58,340.02**	**61,660.00**	**44,096.84**	**61,830.00**	**28,471.46**	**46%**	**62,250.00**	**54,850.00**	**54,850.00**
DEPT TOTALS	**123,460.00**	**105,213.21**	**117,170.00**	**98,191.28**	**122,280.00**	**84,314.70**	**69%**	**130,425.00**	**123,025.00**	**123,025.00**

Fund 8 Dept 9: Officer ______________________ Commissioner ______________________

Commissioner ______________________ Commissioner ______________________

WORKSHEET FOR BUDGET YEAR 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0008 JUSTICE FUND
-21 SHERIFF - COUNTY & CITY

92% OF FISCAL YEAR ELAPSED

Account	---- Fiscal Year 2024 ----		---- Fiscal Year 2025 ----		------ Fiscal Year 2026 ------			---- Fiscal Year 2027 Budget #2 ----		
Number	Budget	Actual	Budget	Actual	Budget Amount	Actual & Pct As of 09/03/2026		Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0401-0001 SALARIES - OFFICERS										
	88,600.00	88,501.66	102,700.00	101,666.80	108,700.00	100,309.20	92%	**111,000.00**	**111,000.00**	**111,000.00**
BUDGET OFFICER NOTES:	05/11/2026 - BOCC APPROVED COST OF LIVING INCREASE OF 1% PLUS $1,200 ANNUAL SALARY ADDITION FOR FULL TIME & $600 ANNUAL SALARY ADDITION FOR PART TIME EMPLOYEES									
0401-0002 SALARIES - DEPUTIES										
	750,200.00	721,014.04	998,700.00	922,199.43	1,097,200.00	877,402.82	80%	**1,264,500.00**	**1,264,500.00**	**1,264,500.00**
DEPT REQUESTED NOTES:	2 ADDITIONAL EMPLOYEES ADDED INTO THIS FUND FROM THE WAGES - COPS GRANT FUND DUE TO GRANT ENDING IN FY2027									
BUDGET OFFICER NOTES:	05/11/2026 - BOCC APPROVED COST OF LIVING INCREASE OF 1% PLUS $1,200 ANNUAL SALARY ADDITION FOR FULL TIME & $600 ANNUAL SALARY ADDITION FOR PART TIME EMPLOYEES									
0401-0003 SALARIES - CLERICAL										
	197,500.00	194,972.90	218,500.00	215,339.92	233,800.00	188,955.56	81%	**237,000.00**	**237,000.00**	**237,000.00**
BUDGET OFFICER NOTES:	05/11/2026 - BOCC APPROVED COST OF LIVING INCREASE OF 1% PLUS $1,200 ANNUAL SALARY ADDITION FOR FULL TIME & $600 ANNUAL SALARY ADDITION FOR PART TIME EMPLOYEES									
0403-0001 WAGES - SNOWMOBILE GRANT										
	7,500.00	4,018.37	7,500.00	9,101.66	7,500.00	836.48	11%	**7,500.00**	**7,500.00**	**7,500.00**
DEPT REQUESTED NOTES:	NO CHANGE FROM FY2026									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0403-0002 WAGES - WATERWAYS GRANT										
	16,500.00	20,806.85	17,500.00	11,571.36	17,500.00	16,749.62	96%	**17,500.00**	**17,500.00**	**17,500.00**
DEPT REQUESTED NOTES:	NO CHANGE FROM FY2026									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0403-0003 WAGES - OFF HWY ENFORCE GRANT										
	15,750.00	22,853.35	17,500.00	17,101.09	32,900.00	35,180.29	107%	**37,500.00**	**37,500.00**	**37,500.00**
DEPT REQUESTED NOTES:	ADDING $4,600 FROM THE "B" BUDGET 0480-000 OHV FUNDS TO COVER ADDITIONAL OHV TRAININGS									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0403-0006 WAGES - DISPATCH										
	491,800.00	467,924.94	554,500.00	521,289.29	572,500.00	517,870.64	90%	**600,000.00**	**600,000.00**	**600,000.00**

WORKSHEET FOR BUDGET YEAR 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0008 JUSTICE FUND
-21 SHERIFF - COUNTY & CITY

92% OF FISCAL YEAR ELAPSED

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual As of 09/03/2026	Pct	Fiscal Year 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
BUDGET OFFICER NOTES:	05/11/2026 - BOCC APPROVED COST OF LIVING INCREASE OF 1% PLUS $1,200 ANNUAL SALARY ADDITION FOR FULL TIME & $600 ANNUAL SALARY ADDITION FOR PART TIME EMPLOYEES									
0403-0007 WAGES - EMERGENCY MANAGEMENT										
	11,300.00	11,235.90	13,100.00	11,840.95	12,200.00	11,218.08	92%	**12,500.00**	**12,500.00**	**12,500.00**
BUDGET OFFICER NOTES:	05/11/2026 - BOCC APPROVED COST OF LIVING INCREASE OF 1% PLUS $1,200 ANNUAL SALARY ADDITION FOR FULL TIME & $600 ANNUAL SALARY ADDITION FOR PART TIME EMPLOYEES									
0403-0009 WAGES - COURT SECURITY										
	162,000.00	141,153.81	186,300.00	162,114.71	189,150.00	168,318.26	89%	**266,000.00**	**266,000.00**	**266,000.00**
DEPT REQUESTED NOTES:	ADD ADDITIONAL FT COURT SECURITY OFFICER TO FILL NEEDS. APPROVED FOR 29.50 HRS/WEEK, MOVE TO FULL TIME									
BUDGET OFFICER NOTES:	05/11/2026 - BOCC APPROVED COST OF LIVING INCREASE OF 1% PLUS $1,200 ANNUAL SALARY ADDITION FOR FULL TIME & $600 ANNUAL SALARY ADDITION FOR PART TIME EMPLOYEES									
0403-0011 WAGES - COPS GRANT										
	105,500.00	81,529.89	119,300.00	113,946.25	130,950.00	115,268.96	88%			
DEPT REQUESTED NOTES:	REALLOCATED FUNDS TO SALARIES - DEPUTIES LINE DUE TO COPS GRANT ENDING IN FY2027									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0403-0012 WAGES - BURLEY CITY										
					1,331,250.00	1,231,527.97	93%	**1,368,000.00**	**1,368,000.00**	**1,368,000.00**
BUDGET OFFICER NOTES:	05/11/2026 - BOCC APPROVED COST OF LIVING INCREASE OF 1% PLUS $1,200 ANNUAL SALARY ADDITION FOR FULL TIME & $600 ANNUAL SALARY ADDITION FOR PART TIME EMPLOYEES									
0404-0000 WAGES - EXTRA HELP										
	110,000.00	113,178.30	127,000.00	120,002.57	142,000.00	124,036.17	87%	**191,000.00**	**191,000.00**	**191,000.00**
DEPT REQUESTED NOTES:	REALLOCATED EXTRA HELP - COPS GRANT FUNDS OF $14,200 TO THIS FUND, DUE TO COPS GRANT ENDING IN FY2027 $31,085 REMAINING REVENUE RECEIVED FROM SRO FUNDS USED TOWARDS OVERTIME FOR SCHOOL EVENTS & GAMES (FUNDS SPLIT)									

WORKSHEET FOR BUDGET YEAR 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0008 JUSTICE FUND
-21 SHERIFF - COUNTY & CITY

92% OF FISCAL YEAR ELAPSED

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual As of 09/03/2026	Pct	FY 2027 Budget #2 Department Request Amt	FY 2027 Budget #2 Budg Officer Request Amt	FY 2027 Budget #2 Approved Budget Amt
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST COUNTY EXTRA HELP - $142,000 6 PT EMPLOYEE APPROVED COL ANNUAL PORTION - $3,600 COPS GRANT EXTRA HELP NO LONGER AVAILABLE- $14,200 SRO REMAINING REVEUE TOWARDS OVERTIME FOR SCHOOL EVENTS & GAMES - $31,085 TOTAL = $190,885										
0404-0003 WAGES-EXTRA HELP - BURLEY CITY					77,000.00	50,741.59	66%	**77,000.00**	**77,000.00**	**77,000.00**
DEPT REQUESTED NOTES: NO CHANGE FROM FY2026 BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
0404-0004 WAGES -EXTRA HELP - COPS GRANT					14,000.00	2,283.08	16%			
DEPT REQUESTED NOTES: REALLOCATED FUNDS $14,200 TO COUNTY EXTRA HELP LINE DUE TO COPS GRANT ENDING IN FY2027 BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
0409-0000 ACCRUAL PAYOUT CONTINGENCY	12,500.00		12,500.00		23,000.00			**23,500.00**	**23,500.00**	**23,500.00**
DEPT REQUESTED NOTES: NO CHANGE FROM FY2026 BUDGET OFFICER NOTES: ACCRUAL PAYOUT CALCULATED BY THE AUDITOR'S OFFICE										
TOTAL 'A' SALARIES	**1,969,150.00**	**1,867,190.01**	**2,375,100.00**	**2,206,174.03**	**3,989,650.00**	**3,440,698.72**	**86%**	**4,213,000.00**	**4,213,000.00**	**4,213,000.00**
0410-0000 RETIREMENT	250,000.00	233,859.45	324,400.00	291,356.75	534,750.00	457,189.67	85%	**578,500.00**	**578,500.00**	**578,500.00**
BUDGET OFFICER NOTES: REFLECTS CURRENT PERSI RULE RATE PERCENTAGE										
0411-0000 SOCIAL SECURITY	154,600.00	140,746.56	181,700.00	163,297.26	300,550.00	256,506.00	85%	**314,500.00**	**314,500.00**	**314,500.00**
BUDGET OFFICER NOTES: 7.65% EMPLOYER RESPONSIBILITY										
0413-0000 MEDICAL / GROUP INSURANCE	511,396.00	511,392.00	556,596.00	556,596.00	924,500.00	997,092.00	108%	**997,095.00**	**997,095.00**	**997,095.00**
BUDGET OFFICER NOTES: 2% INCREASE FROM FY2026										

WORKSHEET FOR BUDGET YEAR 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0008 JUSTICE FUND
-21 SHERIFF - COUNTY & CITY

92% OF FISCAL YEAR ELAPSED

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual As of 09/03/2026	Pct	FY 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0416-0000 WORK COMP INSURANCE										
	64,510.00	64,510.00	73,425.00	73,425.00	113,200.00	113,200.00	100%	**118,500.00**	**118,500.00**	**118,500.00**
BUDGET OFFICER NOTES:	REFLECTS CURRENT STATE INSURANCE FUND CLASSIFIED RATE									
TOTAL 'D' BENEFITS										
	980,506.00	**950,508.01**	**1,136,121.00**	**1,084,675.01**	**1,873,000.00**	**1,823,987.67**	**97%**	**2,008,595.00**	**2,008,595.00**	**2,008,595.00**
0440-0000 SUPPLIES										
	15,000.00	15,651.13	15,000.00	14,980.45	17,000.00	10,910.82	64%	**17,000.00**	**17,000.00**	**17,000.00**
DEPT REQUESTED NOTES:	NO CHANGE									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0455-0000 ADMINISTRATION EXPENSE										
	7,000.00	11,383.33	10,200.00	28,221.29	20,000.00	17,196.68	86%	**20,000.00**	**20,000.00**	**20,000.00**
DEPT REQUESTED NOTES:	NO CHANGE - ABANDON VEHICLE COST									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0455-0002 DISPATCH EXPENSE										
					108,000.00	67,112.11	62%	**108,000.00**	**108,000.00**	**108,000.00**
DEPT REQUESTED NOTES:	NO CHANGE FROM FY2026 $29,000 - SERVERS EQUIPTMENT & HARDWARE $6,000 - EMERGENCY SYSTEMS MAINTENANCE $16,000 - IT COSTS $3,000 - OFFICE EQUIPTMENT MAINTENANCE $8,000 - RADIO EXPENSES $6,000 - MONITORING OF SYSTEMS $2,000 - SUPPLIES $38,000 - ILLETS TOTAL: $108,000									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0460-0000 COMMUNICATIONS - RADIO										
	8,000.00	12,029.98	11,000.00	17,093.35	13,000.00	8,186.68	63%	**13,000.00**	**13,000.00**	**13,000.00**
DEPT REQUESTED NOTES:	NO CHANGE									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0468-0000 MISC FEES & EXPENSES										
	8,000.00	13,814.00	8,000.00	11,112.24	8,000.00	7,736.98	97%	**8,000.00**	**8,000.00**	**8,000.00**

WORKSHEET FOR BUDGET YEAR 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0008 JUSTICE FUND
-21 SHERIFF - COUNTY & CITY

92% OF FISCAL YEAR ELAPSED

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual As of 09/03/2026	Pct	FY 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
DEPT REQUESTED NOTES: NO CHANGE										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
0469-0000 K-9 EXPENSE										
	1,000.00	1,002.29	1,000.00	2,264.99	3,000.00	1,960.73	65%	**2,500.00**	**2,500.00**	**2,500.00**
DEPT REQUESTED NOTES: REDUCTION OF $500.00										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
0469-0001 K-9 CERT & MEMBERSHIPS										
	250.00		250.00	140.00	550.00	190.00	35%	**275.00**	**275.00**	**275.00**
DEPT REQUESTED NOTES: REDUCTION OF $275.00										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
0469-0002 K-9 FOOD & VET										
	1,300.00	727.54	1,300.00	267.49	3,100.00	2,301.69	74%	**3,100.00**	**3,100.00**	**3,100.00**
DEPT REQUESTED NOTES: NO CHANGE DUE TO NEW DOG PURCHASE AND NEEDS										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
0470-0000 AUTO EXPENSE										
	47,000.00	56,113.50	65,000.00	64,493.97	197,000.00	180,571.30	92%	**215,000.00**	**215,000.00**	**215,000.00**
DEPT REQUESTED NOTES: AUTO EXPENSES TO INCLUDE EQUIPMENT FOR 7 NEW VEHICLES AND ONGOING VEHICLE MAINTENANCE FOR THE FLEET $99,085.33 REMAINING REVENUE RECEIVED FROM SRO FUNDS USED TOWARDS THE PURCHASE OF 1 NEW VEHICLE & EQUIPMENT & EXTRA HELP FOR OVERTIME TO PATROL SCHOOL EVENTS & GAMES.										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
0470-0001 AUTO PURCHASE										
	266,000.00	257,635.69	266,000.00	261,795.71	325,000.00	208,144.84	64%	**350,000.00**	**350,000.00**	**350,000.00**
DEPT REQUESTED NOTES: INCREASE $25,000.00 DUE TO VEHICLE TRADE ALLOWANCE FOR 7 NEW VEHICLE PURCHASES. $99,085.33 REMAINING REVENUE RECEIVED FROM SRO FUNDS USED TOWARDS THE PURCHASE OF 1 NEW VEHICLE & EQUIPMENT & EXTRA HELP FOR OVERTIME TO PATROL SCHOOL EVENTS & GAMES.										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										

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 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0008 JUSTICE FUND
-21 SHERIFF - COUNTY & CITY

92% OF FISCAL YEAR ELAPSED

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual As of 09/03/2026	Pct	Fiscal Year 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0470-0002 AUTO - FUEL										
	110,000.00	72,865.10	85,000.00	69,354.92	125,000.00	93,247.34	75%	**95,000.00**	**95,000.00**	**95,000.00**
DEPT REQUESTED NOTES:	REDUCE 30,000									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0471-0001 BOAT FUEL										
	1,500.00	1,090.53	1,500.00	1,498.18	3,600.00	1,158.21	32%	**3,600.00**	**3,600.00**	**3,600.00**
DEPT REQUESTED NOTES:	NO CHANGE									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0471-0002 BOAT REPAIR										
	3,300.00	6,724.17	4,500.00	5,535.39	5,000.00	5,709.05	114%	**5,000.00**	**5,000.00**	**5,000.00**
DEPT REQUESTED NOTES:	NO CHANGE									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0473-0000 SWAT OPERATIONS										
	4,550.00	4,385.14	4,550.00	4,507.64	8,000.00	8,051.86	101%	**8,000.00**	**8,000.00**	**8,000.00**
DEPT REQUESTED NOTES:	NO CHANGE									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0480-0000 EQUIPMENT PURCHASE										
	57,595.00	36,982.32	73,000.00	80,883.62	221,000.00	65,281.71	30%	**146,000.00**	**146,000.00**	**146,000.00**
DEPT REQUESTED NOTES:	REDUCTION OF $75,000 $36,000 FOR EQUIPTMENT $21,000 BODY CAMERAS $9,000 FROM PARK AND REC OHV FUNDING REALLOCATE $4,585.46 TO THE OHV "A" BUDGET $50,000 REVENUE FOR GRANTS (DRONES) REDUCING $30,000 $15,000 REVENUE FROM OPIOID FUND REDUCING $35,000 BUFFER: 15,000									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0480-0001 EQUIPMENT PURCHASE - OFFICE										
	206,180.00		202,500.00	202,426.24	192,750.00	116,963.68	61%	**32,750.00**	**32,750.00**	**32,750.00**

WORKSHEET FOR BUDGET YEAR 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0008 JUSTICE FUND
-21 SHERIFF - COUNTY & CITY

92% OF FISCAL YEAR ELAPSED

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual As of 09/03/2026	Pct	FY 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
DEPT REQUESTED NOTES:	REDUCTION OF $160,000.00 REDUCTIONS: $100,000 FROM FLEX PURCHASE $ 9,000 FROM ID CARD MACHINE PURCHASE $ 50,000 FROM MOBILE DATA TERMINAL PURCHASE $ 20,000 FROM CITY OF BURLEY MOBILE DATA TERMINAL PURCHASE									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0490-0000 REPAIRS & MAINTENANCE										
	22,870.00	24,994.76	22,870.00	27,017.97	23,870.00	4,472.08	19%	**41,106.00**	**41,106.00**	**41,106.00**
DEPT REQUESTED NOTES:	ADD $17,236 FOR FLEX MAINTENANCE COST KEEP CUSHING MAINTENANCE COSTS FOR ONE YEAR - $23,870									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0525-0001 IT - DSL & INTERNET										
					35,300.00	19,168.24	54%	**35,300.00**	**35,300.00**	**35,300.00**
DEPT REQUESTED NOTES:	NO CHANGE $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:	CONCUR WITH DEPARTMENT REQUEST									
0528-0000 DUES / MEMBERSHIPS										
	3,500.00	4,597.51	4,500.00	4,341.08	4,500.00	4,487.95	100%	**4,500.00**	**4,500.00**	**4,500.00**
DEPT REQUESTED NOTES:	NO CHANGE									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0531-0000 RISK MANAGEMENT										
					47,120.00	45,197.88	96%	**46,500.00**	**46,500.00**	**46,500.00**
DEPT REQUESTED NOTES:	DECREASE $620 FROM FY2026									

WORKSHEET FOR BUDGET YEAR 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0008 JUSTICE FUND
-21 SHERIFF - COUNTY & CITY

92% OF FISCAL YEAR ELAPSED

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual As of 09/03/2026	Pct	Fiscal Year 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
BUDGET OFFICER NOTES:	BASED ON ICRMP RENEWAL OF 2% INCREASE EMPLOYEE LIABILITY = $40,406.17 PROPERTY LIABILITY = $5,695.67 TOTAL: $46,101.84									
0536-0001 REIMBURSEMENT EXPENSE										
						37.80				
0542-0000 COMMUNICATIONS & POSTAGE										
	56,025.00	49,038.17	50,000.00	56,825.30	40,200.00	28,599.22	71%	**40,200.00**	**40,200.00**	**40,200.00**
DEPT REQUESTED NOTES:	NO CHANGE FLEX: $12,200 VEHICLE COMMUNICATIONS $16,200 CELL PHONES $6,500 POSTAGE (SHIPPING EVIDENCE) ECT $5,300									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0554-0000 UNIFORMS										
	9,000.00	9,894.50	10,500.00	11,991.24	20,000.00	15,717.63	79%	**20,000.00**	**20,000.00**	**20,000.00**
DEPT REQUESTED NOTES:	NO CHANGE									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0554-0001 UNIFORMS - PROTECTIVE CLOTHING										
	6,000.00	6,000.00	8,500.00	9,270.00	15,500.00	16,365.00	106%	**16,000.00**	**16,000.00**	**16,000.00**
DEPT REQUESTED NOTES:	ADD $500.00 FOR PROTECTIVE VESTS									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0560-0000 TRAVEL - EDUCATION - TRAINING										
	26,000.00	36,017.48	28,000.00	28,652.76	41,500.00	41,752.66	101%	**41,500.00**	**41,500.00**	**41,500.00**
DEPT REQUESTED NOTES:	NO CHANGE									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0560-0001 FIREARMS TRAINING										
	14,050.00	9,509.78	14,050.00	14,892.82	28,500.00	25,047.32	88%	**29,000.00**	**29,000.00**	**29,000.00**
DEPT REQUESTED NOTES:	ADD $500.00 FOR AMMUNITION AND FIREARMS COSTS									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0587-0000 EVIDENCE & INVESTIGATION COSTS										
	2,000.00	1,496.10	10,800.00	10,075.41	12,300.00	8,807.52	72%	**44,800.00**	**44,800.00**	**44,800.00**

WORKSHEET FOR BUDGET YEAR 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0008 JUSTICE FUND
-21 SHERIFF - COUNTY & CITY

92% OF FISCAL YEAR ELAPSED

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual As of 09/03/2026	Pct	Fiscal Year 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
DEPT REQUESTED NOTES:	INCREASE $32,500 TO ADD ADDITIONAL COSTS FOR : $6,500 FOR INVESTIGATIVE SOFTWARE - ERAD $1,000 FOR EVIDENCE AND DATA COLLECTION - CLIPPER EARMARK: $25,000 FOR FLOCK YEAR 3 OF 5									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0588-0000 MARINE ENFORCEMENT										
	4,000.00	8,176.54	5,000.00	4,964.31	5,000.00	5,010.78	100%	**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										
	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	100%	**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	1,412.70	1,500.00	1,517.18	1,500.00	1,523.10	102%	**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%	**100.00**	**100.00**	**100.00**
DEPT REQUESTED NOTES:	NO CHANGE									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0599-0000 EXTRADITION COSTS										
	8,000.00	1,683.11	6,000.00	2,493.31	4,000.00	2,578.69	64%	**4,000.00**	**4,000.00**	**4,000.00**
DEPT REQUESTED NOTES:	NO CHANGE									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0675-0000 GRANTS										
	125,000.00	40,067.78				5,681.69		**6,000.00**	**6,000.00**	**6,000.00**
DEPT REQUESTED NOTES:	NEW FUND LINE TO COVER OHV PARKS & REC EXPENDITURES COVERED BY GRANT REVENUE									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									

WORKSHEET FOR BUDGET YEAR 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0008 JUSTICE FUND
-21 SHERIFF - COUNTY & CITY

92% OF FISCAL YEAR ELAPSED

Account	---- Fiscal Year 2024 ----		---- Fiscal Year 2025 ----		------ Fiscal Year 2026 ------			---- Fiscal Year 2027 Budget #2 ----		
Number	Budget	Actual	Budget	Actual	Budget Amount	Actual & Pct As of 09/03/2026		Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
TOTAL 'B' EXPENSES										
	1,017,720.00	686,293.15	913,620.00	939,616.86	1,532,390.00	1,022,271.24	67%	1,365,731.00	1,365,731.00	1,365,731.00
DEPT TOTALS										
	3,967,376.00	3,503,991.17	4,424,841.00	4,230,465.90	7,395,040.00	6,286,957.63	85%	7,587,326.00	7,587,326.00	7,587,326.00

Fund 8 Dept 21: Officer ____________________ Commissioner ____________________

Commissioner ____________________ Commissioner ____________________

WORKSHEET FOR BUDGET YEAR 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

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

92% OF FISCAL YEAR ELAPSED

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual As of 09/03/2026	Pct	FY 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0401-0000 SALARIES	84,300.00	76,369.04	92,500.00	93,777.51	110,400.00	93,467.64	85%	**113,000.00**	**113,000.00**	**113,000.00**
DEPT REQUESTED NOTES:	REQUEST INCREASE AS APPROVED BY BOCC									
BUDGET OFFICER NOTES:	05/11/2026 - BOCC APPROVED COST OF LIVING INCREASE OF 1% PLUS $1,200 ANNUAL SALARY ADDITION FOR FULL TIME & $600 ANNUAL SALARY ADDITION FOR PART TIME EMPLOYEES									
0401-0002 SALARIES - DEPUTIES	1,822,200.00	1,443,677.75	1,985,500.00	1,745,311.75	2,079,300.00	1,748,359.19	84%	**2,200,000.00**	**2,200,000.00**	**2,200,000.00**
DEPT REQUESTED NOTES:	REQUEST INCREASE AS APPROVED BY BOCC									
BUDGET OFFICER NOTES:	05/11/2026 - BOCC APPROVED COST OF LIVING INCREASE OF 1% PLUS $1,200 ANNUAL SALARY ADDITION FOR FULL TIME & $600 ANNUAL SALARY ADDITION FOR PART TIME EMPLOYEES									
0401-0003 SALARIES - CLERICAL	81,700.00	84,120.67	88,200.00	86,759.34	93,900.00	87,914.18	94%	**99,000.00**	**99,000.00**	**99,000.00**
DEPT REQUESTED NOTES:	REQUEST INCREASE AS APPROVED BY BOCC									
BUDGET OFFICER NOTES:	05/11/2026 - BOCC APPROVED COST OF LIVING INCREASE OF 1% PLUS $1,200 ANNUAL SALARY ADDITION FOR FULL TIME & $600 ANNUAL SALARY ADDITION FOR PART TIME EMPLOYEES									
0401-0007 SALARIES - TECH	57,100.00	57,075.20	61,400.00	61,360.06	72,800.00	67,200.00	92%	**75,500.00**	**75,500.00**	**75,500.00**
DEPT REQUESTED NOTES:	REQUEST INCREASE AS APPROVED BY BOCC									
BUDGET OFFICER NOTES:	05/11/2026 - BOCC APPROVED COST OF LIVING INCREASE OF 1% PLUS $1,200 ANNUAL SALARY ADDITION FOR FULL TIME & $600 ANNUAL SALARY ADDITION FOR PART TIME EMPLOYEES									
0401-0011 SALARIES - US MARSHALL TRANSPO	20,000.00	7,229.89	15,000.00	12,410.34	10,000.00	10,669.92	107%	**10,000.00**	**10,000.00**	**10,000.00**
DEPT REQUESTED NOTES:	NO REQUESTED CHANGE									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0404-0000 WAGES - EXTRA HELP	184,300.00	205,781.08	100,000.00	113,035.53	120,000.00	101,065.38	84%	**122,500.00**	**122,500.00**	**122,500.00**
DEPT REQUESTED NOTES:	REQUEST INCREASE AS APPROVED BY BOCC									
BUDGET OFFICER NOTES:	CALCULATED BY THE AUDITOR'S OFFICE WITH BOCC APPROVED 1% COST OF LIVING									

WORKSHEET FOR BUDGET YEAR 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

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

92% OF FISCAL YEAR ELAPSED

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual As of 09/03/2026	Pct	Fiscal Year 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0404-0001 WAGES - NIGHT SHIFT DIFF										
		39,297.36	78,840.00	58,319.94	78,840.00	53,379.93	68%	**79,700.00**	**79,700.00**	**79,700.00**
DEPT REQUESTED NOTES:	NO REQUESTED CHANGE									
BUDGET OFFICER NOTES:	CALCULATED BY THE AUDITOR'S OFFICE WITH BOCC APPROVED 1% COST OF LIVING									
0404-0002 WAGES - ON CALL PAY										
		34,743.72	54,750.00	49,967.03	54,750.00	47,212.74	86%	**55,300.00**	**55,300.00**	**55,300.00**
DEPT REQUESTED NOTES:	NO REQUESTED CHANGE									
BUDGET OFFICER NOTES:	CALCULATED BY THE AUDITOR'S OFFICE WITH BOCC APPROVED 1% COST OF LIVING									
0409-0000 ACCRUAL PAYOUT CONTINGENCY										
	15,500.00		15,500.00		15,500.00			**15,500.00**	**15,500.00**	**15,500.00**
DEPT REQUESTED NOTES:	NO REQUESTED CHANGE, POSSIBLE RETIREMENTS, MIKE BIGGINS, SHANNON TAYLOR									
BUDGET OFFICER NOTES:	ACCRUAL PAYOUT CALCULATED BY THE AUDITOR'S OFFICE									
TOTAL 'A' SALARIES										
	2,265,100.00	**1,948,294.71**	**2,491,690.00**	**2,220,941.50**	**2,635,490.00**	**2,209,268.98**	**84%**	**2,770,500.00**	**2,770,500.00**	**2,770,500.00**
0410-0000 RETIREMENT										
	303,100.00	252,848.38	358,200.00	307,353.09	359,400.00	300,927.21	84%	**386,500.00**	**386,500.00**	**386,500.00**
DEPT REQUESTED NOTES:	TO BE SET BY AUDITOR									
BUDGET OFFICER NOTES:	REFLECTS CURRENT PERSI RULE RATE PERCENTAGE									
0411-0000 SOCIAL SECURITY										
	177,700.00	146,743.26	190,700.00	164,305.73	201,650.00	163,267.23	81%	**209,500.00**	**209,500.00**	**209,500.00**
DEPT REQUESTED NOTES:	TO BE SET BY AUDITOR									
BUDGET OFFICER NOTES:	7.65% EMPLOYER RESPONSIBILITY									
0413-0000 MEDICAL / GROUP INSURANCE										
	608,110.00	608,112.00	620,360.00	620,364.00	636,000.00	617,640.00	97%	**648,601.00**	**648,601.00**	**648,601.00**
DEPT REQUESTED NOTES:	TO BE SET BY AUDITOR									
BUDGET OFFICER NOTES:	2% INCREASE FROM FY2026									
0416-0000 WORK COMP INSURANCE										
	79,415.00	79,415.00	81,925.00	81,925.00	78,150.00	78,150.00	100%	**81,000.00**	**81,000.00**	**81,000.00**
DEPT REQUESTED NOTES:	TO BE SET BY AUDITOR									
BUDGET OFFICER NOTES:	REFLECTS CURRENT STATE INSURANCE FUND CLASSIFIED RATE									

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 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

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

92% OF FISCAL YEAR ELAPSED

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual As of 09/03/2026	Pct	FY 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
TOTAL 'D' BENEFITS										
	1,168,325.00	**1,087,118.64**	**1,251,185.00**	**1,173,947.82**	**1,275,200.00**	**1,159,984.44**	**91%**	**1,325,601.00**	**1,325,601.00**	**1,325,601.00**
0440-0000 SUPPLIES										
	11,000.00	8,739.13	8,800.00	9,065.75	11,000.00	9,461.67	86%	**10,000.00**	**10,000.00**	**10,000.00**
DEPT REQUESTED NOTES:	REDUCTION OF $1,000 DUE TO CURRENT SPENDING TREND									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0440-0007 SUPPLIES - INMATE										
	95,000.00	81,829.61	90,000.00	89,093.15	90,000.00	78,432.80	87%	**90,000.00**	**90,000.00**	**90,000.00**
DEPT REQUESTED NOTES:	NO CHANGE REQUESTED									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0464-0000 UTILITIES										
	83,000.00	80,099.40	85,000.00	78,609.10	85,000.00	59,853.63	70%	**85,000.00**	**85,000.00**	**85,000.00**
DEPT REQUESTED NOTES:	NO CHANGE REQUESTED									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0470-0000 AUTO EXPENSE										
				121.42						
0470-0002 AUTO - FUEL										
	8,670.00	7,820.90	8,000.00	6,032.53	8,000.00	5,465.85	68%	**8,000.00**	**8,000.00**	**8,000.00**
DEPT REQUESTED NOTES:	NO CHANGE REQUESTED									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0480-0000 EQUIPMENT PURCHASE										
						8,000.00				
0489-0000 MAINTENANCE AGREEMENTS										
			1,200.00	2,022.04	1,200.00	3,004.97	250%	**3,500.00**	**3,500.00**	**3,500.00**
DEPT REQUESTED NOTES:	PRINTER LEASE- INCREASE TO REALISTIC SPENDING OVER PREVIOUS YEARS									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0528-0000 DUES / MEMBERSHIPS										
	2,000.00	60.00	2,000.00	60.00	2,000.00	69.00	3%	**1,800.00**	**1,800.00**	**1,800.00**
DEPT REQUESTED NOTES:	REDUCTION OF $200 DUE TO ISA/IJAA DUES (1/2) $1700, SPLIT WITH CCSO									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									

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 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

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

92% OF FISCAL YEAR ELAPSED

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual As of 09/03/2026	Pct	FY 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0531-0000 RISK MANAGMENT	63,400.00	63,400.00	82,610.00	63,400.00	87,850.00	87,833.00	100%	**89,590.00**	**89,590.00**	**89,590.00**
DEPT REQUESTED NOTES:	INCREASE OF $1,740 FROM FY2026 ICRMP ESTIMATED PREMIUM AS FOLLOWS: FY2026 ESTIMATED RENEWAL PREMIUM: $420,173 (GEN OPS REALLOCATION = $330,584/ MCCJC ALLOCATION = $89,590									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0538-0000 EMPLOYEE HIRING COSTS	5,000.00	4,583.10	5,000.00	3,764.55	4,000.00	3,831.90	96%	**4,000.00**	**4,000.00**	**4,000.00**
DEPT REQUESTED NOTES:	NO CHANGE REQUESTED, WILL MONITOR IDAPA CHANGES WITH POST FOR FY2027									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0542-0000 COMMUNICATIONS & POSTAGE	5,200.00	3,320.31	5,000.00	3,804.15	4,500.00	3,353.12	75%	**4,500.00**	**4,500.00**	**4,500.00**
DEPT REQUESTED NOTES:	NO CHANGE REQUESTED									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0554-0000 UNIFORMS	10,000.00	11,282.44	11,000.00	10,899.35	11,000.00	10,261.50	93%	**12,000.00**	**12,000.00**	**12,000.00**
DEPT REQUESTED NOTES:	INCREASE DUE TO RISING COSTS									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0560-0000 TRAVEL - EDUCATION - TRAINING	20,500.00	21,982.24	21,500.00	21,533.97	21,500.00	19,714.41	92%	**21,500.00**	**21,500.00**	**21,500.00**
DEPT REQUESTED NOTES:	NO CHANGE REQUESTED									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0592-0000 TRUSTEE PAYMENTS	7,500.00	5,912.50	6,500.00	7,167.50	6,500.00	3,642.50	56%	**7,500.00**	**7,500.00**	**7,500.00**
DEPT REQUESTED NOTES:	ADDED 1 ADDITIONAL INMATE WORKER IN KITCHEN									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0593-0000 AMMO / GUNS	16,000.00	17,384.38	16,000.00	16,355.83	16,000.00	15,625.10	98%	**17,000.00**	**17,000.00**	**17,000.00**
DEPT REQUESTED NOTES:	INCREASE DUE TO RISING COSTS OF TASER CARTRIDGES AND BATTERIES, AMMO COSTS UP.									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									

WORKSHEET FOR BUDGET YEAR 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

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

92% OF FISCAL YEAR ELAPSED

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual As of 09/03/2026	Pct	FY 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0594-0000 MEDICAL										
	150,000.00	98,001.81	100,000.00	63,623.00	95,000.00	61,368.50	65%	**75,000.00**	**75,000.00**	**75,000.00**
DEPT REQUESTED NOTES:	REDUCTION OF $20K DUE TO CURRENT SPENDING TRENDS									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0596-0000 INMATE EDUCATION PROGRAM										
					6,000.00	4,482.88	75%	**6,000.00**	**6,000.00**	**6,000.00**
DEPT REQUESTED NOTES:	NO CHANGE REQUESTED									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0597-0000 PREA COMPLIANCE										
	2,500.00	1,120.00	2,000.00	781.04	2,000.00	2,156.00	108%	**2,000.00**	**2,000.00**	**2,000.00**
DEPT REQUESTED NOTES:	NO CHANGE REQUESTED									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0650-0000 CONTRACT SERVICES										
	791,735.00	667,657.33	841,400.00	769,003.53	853,500.00	644,658.37	76%	**914,500.00**	**914,500.00**	**914,500.00**
DEPT REQUESTED NOTES:	SUMMIT FOOD SERVICE 5% INCREASE- FROM $398,361 TO $418,559 OUT OF COUNTY HOUSING INCREASE FROM $75/DAY TO $90/DAY = $65,700 YEAR SAWTOOTH MEDICAL NEW CONTRACT 2026-2028 8% INCREASE= $374,423 DENTAL CONTRACT 4% INCREASE ANNUALLY BY CONTRACT= $55,663									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
TOTAL 'B' EXPENSES										
	1,271,505.00	**1,073,193.15**	**1,286,010.00**	**1,145,336.91**	**1,305,050.00**	**1,021,215.20**	**78%**	**1,351,890.00**	**1,351,890.00**	**1,351,890.00**
0817-0000 CAPITAL - JANITORIAL SUPPLIES										
	40,000.00	37,628.82	40,000.00	34,109.34	40,000.00	32,412.93	81%	**40,000.00**	**40,000.00**	**40,000.00**
DEPT REQUESTED NOTES:	NO REQUESTED CHANGES									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0823-0000 CAPITAL - RADIO EXPENSE										
	6,000.00	1,686.70	3,500.00	1,963.35	2,500.00	2,295.53	92%	**2,000.00**	**2,000.00**	**2,000.00**
DEPT REQUESTED NOTES:	REDUCTION OF $500 AFTER REVIEW OF CURRENT TRENDS									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0824-0000 CAPITAL - AUTO EXPENSE										
	5,000.00	3,003.33	4,000.00	4,089.12	40,000.00	4,391.29	11%	**70,000.00**	**70,000.00**	**70,000.00**

WORKSHEET FOR BUDGET YEAR 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

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

92% OF FISCAL YEAR ELAPSED

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual As of 09/03/2026	Pct	FY 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt

DEPT REQUESTED NOTES:
NEW TRANSPORT VEHICLE YEAR #2 (FINAL YEAR OF PROJECT)
FY2026 HOLD OVER $35K, FY2027 $25K
TOTAL $60K FOR NEW VEHICLE PURCHASE

$5K FOR ADDITIONAL EQUIPMENT
$5K FOR REGULAR MAINTENANCE EXPENSES

BUDGET OFFICER NOTES:
CONCUR WITH DEPARTMENT REQUEST

FY2026 - $35,000 HELD FOR A NEW TRANSPORT VAN
FY2027 - $25,000 TOWARDS NEW TRANSPORT VAN
TOTAL = $60,000 FOR TRANSPORT VAN PURCHASE IN FY2027

ANTICIPATED REGULAR MAINTENANCE - $5,000
ANTICIPATED VEHICLE EQUIPMENT - $5,000
OVERALL TOTAL = $70,000

0845-0000 CAPITAL - SECURITY SYSTEM

FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2026 Actual	Pct	Department Request	Budg Officer Request	Approved
364,500.00	317,920.54	75,000.00	78,138.04	41,000.00	40,982.36	100%	**45,100.00**	**45,100.00**	**45,100.00**

DEPT REQUESTED NOTES:
CAMERA UPGRADES $16,000
M2 AUTOMATION SERVICE CONTRACTS $11,100
BODY SCANNER MAINTENANCE AND SERVICE CONTRACT $18,000.
TOTAL = $45,100

BUDGET OFFICER NOTES:
CONCUR WITH DEPARTMENT REQUEST FOR INCREASE OF $4,100 FOR SECURITY SYSTEM MAINTENANCE

0849-0000 CAPITAL - REPAIRS

FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2026 Actual	Pct	Department Request	Budg Officer Request	Approved
100,000.00	78,237.05	125,000.00	85,702.25	204,000.00	125,986.51	62%	**204,000.00**	**204,000.00**	**204,000.00**

DEPT REQUESTED NOTES:
NO CHANGE REQUESTED. CONTINUE YEAR #2 OF CELL BLOCK, FLOOR, TABLES/BEDS, PAINT FOR 3 CELL BLOCKS $90K
SALLYPORT DRIVEWAY CONCRETE SEAL= $8,500
BOOKING CAGE REMODEL $40K
BATHROOM/SHOWER (4) $20K
HVAC, PLUMBING PARTS, PAINT, FITTINGS FOR GENERAL REPAIRS $32,200 ESTIMATED

BUDGET OFFICER NOTES:
CONCUR WITH DEPARTMENT REQUEST

0875-0000 CAPITAL - OFFICE EQUIP MAINT

FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2026 Actual	Pct	Department Request	Budg Officer Request	Approved
25,000.00	23,866.51	25,000.00	27,207.17	36,220.00	20,081.33	55%	**37,100.00**	**37,100.00**	**37,100.00**

WORKSHEET FOR BUDGET YEAR 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

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

92% OF FISCAL YEAR ELAPSED

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual As of 09/03/2026	Pct	FY 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
DEPT REQUESTED NOTES: INCREASE OF $880 MOTOROLLA FLEX $6,500 DATAWORKS $2,000 COR EMR $3,600 GUARDIAN $7,000 SCHEDULE ANYWHERE $1,600 POSTAGE METER $500 FIRE SYSTEM TESTING $3,300 ALL-WIRELESS IT- $10,000 CUSHING- $2,500 TOTAL: $37,000										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
0880-0000 CAPITAL - OFFICE EQUIPMENT										
	8,000.00	6,034.43	19,000.00	20,641.96	42,000.00	41,978.01	100%	**25,000.00**	**25,000.00**	**25,000.00**
DEPT REQUESTED NOTES: REQUEST REDUCTION - DATAWORKS FINGERPRINT MACHINE $17K,										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
0886-0000 CAPITAL - MISC MAINTENANCE										
	2,000.00	2,477.18	2,000.00	49,126.41	2,000.00	1,990.77	100%	**2,000.00**	**2,000.00**	**2,000.00**
DEPT REQUESTED NOTES: NO CHANGE REQUESTED										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
TOTAL 'C' CAPITAL OUTLAY	**550,500.00**	**470,854.56**	**293,500.00**	**300,977.64**	**407,720.00**	**270,118.73**	**66%**	**425,200.00**	**425,200.00**	**425,200.00**
DEPT TOTALS	**5,255,430.00**	**4,579,461.06**	**5,322,385.00**	**4,841,203.87**	**5,623,460.00**	**4,660,587.35**	**83%**	**5,873,191.00**	**5,873,191.00**	**5,873,191.00**

Fund 8 Dept 27: Officer ______________________ Commissioner ______________________

Commissioner ______________________ Commissioner ______________________

WORKSHEET FOR BUDGET YEAR 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0008 JUSTICE FUND
-28 M-C JUVENILE DETENTION CENTER

92% OF FISCAL YEAR ELAPSED

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual As of 09/03/2026	Pct	Fiscal Year 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0580-0001 MEDICAL - EVALUATIONS								**6,000.00**	**6,000.00**	**6,000.00**
0650-0000 CONTRACT SERVICES	553,945.00	553,944.58	586,847.00	586,846.11	576,930.00	576,929.48	100%	**235,700.00**	**235,700.00**	**235,700.00**
TOTAL 'B' EXPENSES	**553,945.00**	**553,944.58**	**586,847.00**	**586,846.11**	**576,930.00**	**576,929.48**	**100%**	**241,700.00**	**241,700.00**	**241,700.00**
DEPT TOTALS	**553,945.00**	**553,944.58**	**586,847.00**	**586,846.11**	**576,930.00**	**576,929.48**	**100%**	**241,700.00**	**241,700.00**	**241,700.00**

0580-0001 MEDICAL - EVALUATIONS

DEPT REQUESTED NOTES: PER CONTRACT JV MEDICAL REQUIRED FOR CASSIA RESIDENTS.

BUDGET OFFICER NOTES: NEW FUND LINE RECOMMEND $6,000 DUE TO HISTORICAL EXPENDITURES WITH MINIDOKA

0650-0000 CONTRACT SERVICES

DEPT REQUESTED NOTES:
FY2027 CONTRACTED AMOUNT = $228,125 FOR 913 RESERVED BEDS ANNUALLY
CONTRACTED MONTHLY AMOUNT = $19,010.42 (11 MONTHS) & $19,010.38 FINAL MONTH

ADDITIONAL BEDS WOULD BE $250 A DAY BILLED AT THE END OF THE YEAR
BASED OFF A THREE YEAR CASSIA INMATE AVERAGE (26 DAYS), BUDGET FOR AN
ADDITIONAL $7,500 (30 DAYS)

CONTRACT AMOUNT = $228,125
AVERAGE ADDITIONAL 30 DAY BUFFER = $7,500
TOTAL: $235,700

BUDGET OFFICER NOTES:
FY2026 BUDGET AMOUNT = $576,930
FY2027 BUDGET TOTAL = $241,700
RECOMMEND DECREASE OF $335,230 FOR FY2027 BUDGET

Fund 8 Dept 28: Officer ______________________ Commissioner ______________________

Commissioner ______________________ Commissioner ______________________

WORKSHEET FOR BUDGET YEAR 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0008 JUSTICE FUND
-51 SHERIFF - CITY

92% OF FISCAL YEAR ELAPSED

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual & Pct As of 09/03/2026	Fiscal Year 2027 Budget #2 Department Request Amt	Fiscal Year 2027 Budget #2 Budg Officer Request Amt	Fiscal Year 2027 Budget #2 Approved Budget Amt
0401-0002 SALARIES - DEPUTIES	1,163,500.00	1,078,485.13	1,290,900.00	1,199,726.63					
0401-0021 SALARIES - PREMIUM PAY	29,250.00	27,750.00							
0404-0000 WAGES - EXTRA HELP	70,000.00	64,610.78	77,000.00	77,551.84					
0409-0000 ACCRUAL PAYOUT CONTINGENCY	10,500.00	15,729.07	10,500.00						
TOTAL 'A' SALARIES	**1,273,250.00**	**1,186,574.98**	**1,378,400.00**	**1,277,278.47**					
0410-0000 RETIREMENT	167,600.00	156,908.41	200,100.00	180,113.50					
0411-0000 SOCIAL SECURITY	97,500.00	85,619.00	105,500.00	94,781.37					
0413-0000 MEDICAL / GROUP INSURANCE	337,896.00	337,896.00	344,546.00	344,544.00					
0416-0000 WORK COMP INSURANCE	42,780.00	42,780.00	44,525.00	44,525.00					
TOTAL 'D' BENEFITS	**645,776.00**	**623,203.41**	**694,671.00**	**663,963.87**					
0440-0000 SUPPLIES	3,500.00	3,472.24	3,500.00	4,237.54					
0455-0000 ADMINISTRATION EXPENSE	20,000.00	690.05	5,000.00	4,771.85					
0460-0000 COMMUNICATIONS - RADIO	1,500.00	1,674.76	1,500.00	2,137.79					
0469-0000 K-9 EXPENSE	1,000.00	436.76	1,000.00	1,301.88					
0469-0001 K-9 CERT & MEMBERSHIPS	300.00		300.00	140.00					

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 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0008 JUSTICE FUND
-51 SHERIFF - CITY

92% OF FISCAL YEAR ELAPSED

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual & Pct As of 09/03/2026	Fiscal Year 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0469-0002 K-9 FOOD & VET	1,800.00	360.07	1,800.00	1,054.88					
0470-0000 AUTO EXPENSE	25,540.00	34,378.34	30,000.00	32,414.89					
0470-0001 AUTO PURCHASE	100,000.00	115,637.63	48,850.00	132,982.45					
0470-0002 AUTO - FUEL	70,000.00	52,143.06	60,000.00	40,489.31					
0473-0000 SWAT OPERATIONS	3,000.00	3,000.96	3,000.00	3,127.31					
0480-0000 EQUIPMENT PURCHASE	15,000.00	15,487.90	15,000.00	14,771.36					
0480-0001 EQUIPMENT PURCHASE - OFFICE	1,000.00		1,000.00	606.18					
0483-0000 PROFESSIONAL SERVICES		1,809.60							
0490-0000 REPAIRS & MAINTENANCE	2,000.00		2,000.00	739.94					
0528-0000 DUES / MEMBERSHIPS				1,012.98					
0531-0000 RISK MANAGMENT	34,210.00	32,816.99	44,575.00	42,760.54					
0542-0000 COMMUNICATIONS & POSTAGE	12,200.00	15,063.19	12,200.00	12,644.47					
0554-0000 UNIFORMS	7,200.00	7,250.01	7,200.00	9,037.04					
0554-0001 UNIFORMS - PROTECTIVE CLOTHING	6,500.00	6,315.00	6,500.00	6,500.00					
0560-0000 TRAVEL - EDUCATION - TRAINING	13,500.00	14,272.30	13,500.00	14,206.04					

WORKSHEET FOR BUDGET YEAR 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0008 JUSTICE FUND
-51 SHERIFF - CITY

92% OF FISCAL YEAR ELAPSED

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual & Pct As of 09/03/2026		Fiscal Year 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0560-0001 FIREARMS TRAINING	12,500.00	15,390.80	12,500.00	12,500.00						
0586-0000 FORENSIC TESTING	1,000.00		1,000.00							
0587-0000 EVIDENCE & INVESTIGATION COSTS	1,500.00	703.38	1,500.00	1,611.93						
TOTAL 'B' EXPENSES	**333,250.00**	**320,903.04**	**271,925.00**	**339,048.38**						
DEPT TOTALS	**2,252,276.00**	**2,130,681.43**	**2,344,996.00**	**2,280,290.72**						

Fund 8 Dept 51: Officer ______________________ Commissioner ______________________

Commissioner ______________________ Commissioner ______________________

FUND TOTALS	**13,784,829.00**	**12,357,143.24**	**14,808,217.76**	**13,762,192.39**	**15,639,677.00**	**13,285,337.34**	**85%**	**16,010,775.00**	**15,976,302.00**	**15,976,302.00**

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 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

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

92% OF FISCAL YEAR ELAPSED

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual & Pct As of 09/03/2026	Pct	Fiscal Year 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0469-0000 K-9 EXPENSE										
	4,135.00 C	4,132.59	22,445.85 C	22,445.85	4,000.00	1,833.46	46%	**4,000.00**	**4,000.00**	**4,000.00**
DEPT REQUESTED NOTES:	NO CHANGE FROM FY2026									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
TOTAL 'B' EXPENSES	**4,135.00**	**4,132.59**	**22,445.85**	**22,445.85**	**4,000.00**	**1,833.46**	**46%**	**4,000.00**	**4,000.00**	**4,000.00**
DEPT TOTALS	**4,135.00**	**4,132.59**	**22,445.85**	**22,445.85**	**4,000.00**	**1,833.46**	**46%**	**4,000.00**	**4,000.00**	**4,000.00**

Fund 9 Dept 0: Officer ______________________ Commissioner ______________________

Commissioner ______________________ Commissioner ______________________

FUND TOTALS	**4,135.00**	**4,132.59**	**22,445.85**	**22,445.85**	**4,000.00**	**1,833.46**	**46%**	**4,000.00**	**4,000.00**	**4,000.00**

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 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0012 MISDEMEANOR PROBATION
-00 MISDEMEANOR PROBATION

92% OF FISCAL YEAR ELAPSED

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual As of 09/03/2026	Pct	FY 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0401-0001 SALARIES - OFFICERS	72,220.00	72,384.00	81,100.00	81,063.40	87,600.00	80,853.05	92%	**47,500.00**	**47,500.00**	**47,500.00**

DEPT REQUESTED NOTES: PROBATION DIRECTORS SALARY SPLIT 50/50 WITH JV PROBATION

I'M REQUESTING A 10% WAGE INCREASE FOR ALL POST CERTIFIED STAFF. WHICH WOULD BRING OUR STARTING PAY TO $24.75 PER HOUR FOR ANY POST CERTIFIED POSITIONS. RIGHT NOW, WE'RE STRUGGLING TO STAY COMPETITIVE WITH SIMILAR POSITIONS IN NEARBY AGENCIES AND EVEN THE PRIVATE SECTOR, WHICH MAKES IT DIFFICULT TO ATTRACT AND KEEP GOOD STAFF.

THE ROLE OF A MISDEMEANOR PROBATION OFFICER HAS
ALSO BECOME MORE DEMANDING. OUR OFFICERS ARE MANAGING MORE COMPLEX CASES INVOLVING MENTAL HEALTH, SUBSTANCE ABUSE, AND REPEAT OFFENDERS, WHILE STILL BEING EXPECTED TO BALANCE ACCOUNTABILITY WITH REHABILITATION. THE CURRENT PAY DOESN'T FULLY REFLECT THAT LEVEL OF RESPONSIBILITY.

WHEN WE LOSE STAFF, IT
CREATES GAPS IN SUPERVISION, INCREASES WORKLOAD FOR OTHERS, AND ULTIMATELY IMPACTS PUBLIC SAFETY. TURNOVER ALSO COSTS TIME AND MONEY IN RECRUITING AND TRAINING. BY INCREASING WAGES, WE CAN IMPROVE RETENTION, MAINTAIN CONSISTENCY, AND OPERATE MORE EFFICIENTLY.

THIS ADJUSTMENT IS REALLY ABOUT INVESTING IN A
STABLE, QUALIFIED WORKFORCE SO WE CAN CONTINUE DOING OUR JOB EFFECTIVELY AND KEEP OUR COMMUNITY SAFE.

BUDGET OFFICER NOTES: 05/11/2026 - BOCC APPROVED COST OF LIVING INCREASE OF 1% PLUS $1,200 ANNUAL SALARY ADDITION FOR FULL TIME & $600 ANNUAL SALARY ADDITION FOR PART TIME EMPLOYEES

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual As of 09/03/2026	Pct	FY 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0401-0002 SALARIES - DEPUTIES	337,755.00	331,602.44	418,900.00	413,330.60	449,650.00	403,845.89	90%	**415,000.00**	**415,000.00**	**415,000.00**

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 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0012 MISDEMEANOR PROBATION
-00 MISDEMEANOR PROBATION

92% OF FISCAL YEAR ELAPSED

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual & Pct As of 09/03/2026		Fiscal Year 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt

DEPT REQUESTED NOTES: I'M REQUESTING A 10% WAGE INCREASE FOR ALL POST CERTIFIED STAFF. WHICH WOULD BRING OUR STARTING PAY TO $24.75 PER HOUR FOR ANY POST CERTIFIED POSITIONS. RIGHT NOW, WE'RE STRUGGLING TO STAY COMPETITIVE WITH SIMILAR POSITIONS IN NEARBY AGENCIES AND EVEN THE PRIVATE SECTOR, WHICH MAKES IT DIFFICULT TO ATTRACT AND KEEP GOOD STAFF.

THE ROLE OF A MISDEMEANOR PROBATION OFFICER HAS ALSO BECOME MORE DEMANDING. OUR OFFICERS ARE MANAGING MORE COMPLEX CASES INVOLVING MENTAL HEALTH, SUBSTANCE ABUSE, AND REPEAT OFFENDERS, WHILE STILL BEING EXPECTED TO BALANCE ACCOUNTABILITY WITH REHABILITATION. THE CURRENT PAY DOESN'T FULLY REFLECT THAT LEVEL OF RESPONSIBILITY.

WHEN WE LOSE STAFF, IT CREATES GAPS IN SUPERVISION, INCREASES WORKLOAD FOR OTHERS, AND ULTIMATELY IMPACTS PUBLIC SAFETY. TURNOVER ALSO COSTS TIME AND MONEY IN RECRUITING AND TRAINING. BY INCREASING WAGES, WE CAN IMPROVE RETENTION, MAINTAIN CONSISTENCY, AND OPERATE MORE EFFICIENTLY.

THIS ADJUSTMENT IS REALLY ABOUT INVESTING IN A STABLE, QUALIFIED WORKFORCE SO WE CAN CONTINUE DOING OUR JOB EFFECTIVELY AND KEEP OUR COMMUNITY SAFE.

BUDGET OFFICER NOTES: 05/11/2026 - BOCC APPROVED COST OF LIVING INCREASE OF 1% PLUS $1,200 ANNUAL SALARY ADDITION FOR FULL TIME & $600 ANNUAL SALARY ADDITION FOR PART TIME EMPLOYEES

MOVED TWO FULL TIME OFFICERS TO JPO

Account Number	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget Amount	FY2026 Actual	Pct	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0401-0003 SALARIES - CLERICAL	116,340.00	120,419.13	129,400.00	129,376.08	137,800.00	121,368.49	88%	**99,200.00**	**99,200.00**	**99,200.00**

DEPT REQUESTED NOTES: MOVED ONE EMPLOYEE TO JPO

BUDGET OFFICER NOTES: 05/11/2026 - BOCC APPROVED COST OF LIVING INCREASE OF 1% PLUS $1,200 ANNUAL SALARY ADDITION FOR FULL TIME & $600 ANNUAL SALARY ADDITION FOR PART TIME EMPLOYEES

Account Number	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget Amount	FY2026 Actual	Pct	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0404-0000 WAGES - EXTRA HELP	10,000.00	5,019.07	8,000.00	4,622.54	8,000.00	5,567.97	70%	**6,000.00**	**6,000.00**	**6,000.00**

DEPT REQUESTED NOTES: REALLOCATE $2,000 TO JPO DUE TO SPLIT

BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST

WORKSHEET FOR BUDGET YEAR 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0012 MISDEMEANOR PROBATION
-00 MISDEMEANOR PROBATION

92% OF FISCAL YEAR ELAPSED

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual As of 09/03/2026	Pct	Fiscal Year 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0404-0005 WILD COMM SERVICE EXTRA HELP								**3,000.00**	**3,000.00**	**3,000.00**
DEPT REQUESTED NOTES: NEW FUND LINE DUE TO JUVENILE PROBATION ADDITON TO COVER THE WILD PROGRAM										
BUDGET OFFICER NOTES: RECOMMEND $3,000 FOR FIRST INITIAL YEAR DUE TO MINIDOKA EXPENDITURES										
0409-0000 ACCRUAL PAYOUT CONTINGENCY	11,750.00		9,000.00		9,000.00			**7,500.00**	**7,500.00**	**7,500.00**
DEPT REQUESTED NOTES: REALLOCATE $1,500 TO JPO DUE TO SPLIT										
BUDGET OFFICER NOTES: ACCRUAL PAYOUT CALCULATED BY THE AUDITOR'S OFFICE										
TOTAL 'A' SALARIES	**548,065.00**	**529,424.64**	**646,400.00**	**628,392.62**	**692,050.00**	**611,635.40**	**88%**	**578,200.00**	**578,200.00**	**578,200.00**
0410-0000 RETIREMENT	72,100.00	69,788.88	91,300.00	87,036.40	94,000.00	82,663.02	88%	**82,000.00**	**82,000.00**	**82,000.00**
BUDGET OFFICER NOTES: REFLECTS CURRENT PERSI RULE RATE PERCENTAGE										
0411-0000 SOCIAL SECURITY	43,300.00	39,678.75	49,500.00	45,762.94	53,000.00	44,769.43	84%	**45,000.00**	**45,000.00**	**45,000.00**
BUDGET OFFICER NOTES: 7.65% EMPLOYER RESPONSIBILITY										
0413-0000 MEDICAL / GROUP INSURANCE	190,850.00	190,848.00	212,400.00	212,400.00	217,750.00	217,716.00	100%	**157,500.00**	**157,500.00**	**157,500.00**
BUDGET OFFICER NOTES: 2% INCREASE FROM FY2026										
0416-0000 WORK COMP INSURANCE	15,985.00	15,985.00	17,720.00	17,720.00	17,200.00	17,200.00	100%	**15,000.00**	**15,000.00**	**15,000.00**
BUDGET OFFICER NOTES: REFLECTS CURRENT STATE INSURANCE FUND CLASSIFIED RATE										
TOTAL 'D' BENEFITS	**322,235.00**	**316,300.63**	**370,920.00**	**362,919.34**	**381,950.00**	**362,348.45**	**95%**	**299,500.00**	**299,500.00**	**299,500.00**
0438-0000 JANITORIAL CLEANING	12,150.00	12,300.00	12,150.00	12,250.00	12,150.00	10,875.00	90%	**6,150.00**	**6,150.00**	**6,150.00**
DEPT REQUESTED NOTES: REALLOCATION OF $6,150 TO JV PROBATION FOR 50/50 SPLIT										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
0439-0000 SCRAM MONITORING COSTS	60,000.00	68,271.02	53,000.00	67,296.31	58,000.00	36,368.25	63%	**38,000.00**	**38,000.00**	**38,000.00**

WORKSHEET FOR BUDGET YEAR 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0012 MISDEMEANOR PROBATION
-00 MISDEMEANOR PROBATION

92% OF FISCAL YEAR ELAPSED

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual As of 09/03/2026	Pct	Fiscal Year 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
DEPT REQUESTED NOTES: REALLOCATED $10,000.00 TO JPO AND DECREASE $10,000 DUE TO DEPARTMENT SEPERATION										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
0440-0000 SUPPLIES	13,000.00	9,047.86	10,000.00	7,506.46	10,000.00	6,267.51	63%	**7,000.00**	**7,000.00**	**7,000.00**
DEPT REQUESTED NOTES: REALLOCATE $3,000 TO JV PROBATION										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
0440-0010 SUPPLIES - TESTING MONITORING	151,100.00 C	188,196.37	182,600.17 C	182,600.17	160,000.00	137,594.65	86%	**79,000.00**	**79,000.00**	**79,000.00**
DEPT REQUESTED NOTES: REALLOCATED $25,000.00 TO JPO AND DECREASE BY $56,000.00 DUE TO DEAPRMENT SPLITTING.										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
0464-0000 UTILITIES	9,000.00	7,657.93	8,500.00	7,579.35	8,500.00	6,640.77	78%	**4,250.00**	**4,250.00**	**4,250.00**
DEPT REQUESTED NOTES: REALLOCATE $4,250 TO JV PROBATION FOR 50/50 SPLIT										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
0470-0000 AUTO EXPENSE	1,500.00	499.43	1,500.00	3,790.08	2,000.00	1,131.27	57%	**2,000.00**	**2,000.00**	**2,000.00**
DEPT REQUESTED NOTES: NO CHANGE FROM FY2026										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
0470-0001 AUTO PURCHASE	7,000.00	32.00	7,000.00	7,000.00	7,000.00			**7,000.00**	**7,000.00**	**7,000.00**
DEPT REQUESTED NOTES: NO CHANGE FROM FY2026										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST. 4TH 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 FY2027 = $21,000 (FY2024, FY2026 & FY2027)										
0470-0002 AUTO - FUEL	1,000.00	632.38	1,000.00	885.45	1,000.00	1,355.50	136%	**2,000.00**	**2,000.00**	**2,000.00**
DEPT REQUESTED NOTES: INCREASE OF $1,000 FOR FUEL COST INCREASE AS WELL AS INCREASE IN USE OF VEHICLES FOR VISITS.										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										

WORKSHEET FOR BUDGET YEAR 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0012 MISDEMEANOR PROBATION
-00 MISDEMEANOR PROBATION

92% OF FISCAL YEAR ELAPSED

Account	---- Fiscal Year 2024 ----		---- Fiscal Year 2025 ----		------ Fiscal Year 2026 ------			---- Fiscal Year 2027 Budget #2 ----		
Number	Budget	Actual	Budget	Actual	Budget Amount	Actual & Pct As of 09/03/2026		Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0489-0000 MAINTENANCE AGREEMENTS										
		1,969.06	2,000.00	2,429.33	2,000.00	2,478.34	124%	**1,000.00**	**1,000.00**	**1,000.00**
DEPT REQUESTED NOTES:	REALLOCATION OF $1,000 TO JV PROBATION FOR 50/50 SPLIT									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0490-0000 REPAIRS & MAINTENANCE										
	10,000.00	7,598.57	10,000.00	18,997.87	10,000.00	11,746.99	117%	**5,000.00**	**5,000.00**	**5,000.00**
DEPT REQUESTED NOTES:	REALLOCATE $5,000 TO JV PROBATION FOR 50/50 SPLIT									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0500-0000 RENT / LEASE										
	22,200.00	23,035.01	23,250.00	20,910.80	23,250.00	3,878.56	17%	**11,500.00**	**11,500.00**	**11,500.00**
DEPT REQUESTED NOTES:	REALLOCATE $11,500 TO JV PROBATION FOR 50/50 SPLIT									
BUDGET OFFICER NOTES:	ANNUAL 1.5% RENT INCREASE FY2027 ANNUAL TOTAL: $22,761.12 - 50/50 SPLIT WITH JV PROBATION = $11,500 MONTHLY = $948.38									
0536-0000 REFUND EXPENSES										
	650.00	460.00	600.00	591.00	600.00	552.00	92%	**300.00**	**300.00**	**300.00**
DEPT REQUESTED NOTES:	REALLOCATE $300 TO JV PROBATION FOR 50/50 SPLIT									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0542-0000 COMMUNICATIONS & POSTAGE										
	8,000.00	3,261.25	3,850.00	1,654.74	2,500.00	1,399.22	56%	**1,250.00**	**1,250.00**	**1,250.00**
DEPT REQUESTED NOTES:	REALLOCATE $1,250 TO JV PROBATION FOR 50/50 SPLIT									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0554-0000 UNIFORMS										
	4,000.00	2,175.46	4,000.00	2,231.13	4,000.00	259.52	6%	**3,000.00**	**3,000.00**	**3,000.00**
DEPT REQUESTED NOTES:	REALLOCATE $1,000 TO JV PROBATION									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0560-0000 TRAVEL - EDUCATION - TRAINING										
	9,500.00	1,546.72	9,500.00	10,384.71	9,500.00	10,886.57	115%	**8,850.00**	**8,850.00**	**8,850.00**
DEPT REQUESTED NOTES:	REALLOCATE $650 TO JV PROBATION ALSO ACCOUNTING FOR ANTICIPATED INCREASE IN EXPENDITURES DUE TO NEW REQUIRED ADMINISTRATIVE MEETINGS									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									

WORKSHEET FOR BUDGET YEAR 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0012 MISDEMEANOR PROBATION
-00 MISDEMEANOR PROBATION

92% OF FISCAL YEAR ELAPSED

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual As of 09/03/2026	Pct	FY 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0593-0000 AMMO / GUNS										
		6,902.53	5,000.00	4,870.96	5,500.00	914.86	17%	**3,670.00**	**3,670.00**	**3,670.00**
DEPT REQUESTED NOTES:	REALLOCATE $1,830 TO JV PROBATION									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
TOTAL 'B' EXPENSES	**309,100.00**	**333,585.59**	**333,950.17**	**350,978.36**	**316,000.00**	**232,349.01**	**74%**	**179,970.00**	**179,970.00**	**179,970.00**
DEPT TOTALS	**1,179,400.00**	**1,179,310.86**	**1,351,270.17**	**1,342,290.32**	**1,390,000.00**	**1,206,332.86**	**87%**	**1,057,670.00**	**1,057,670.00**	**1,057,670.00**

Fund 12 Dept 0: Officer ____________________ Commissioner ____________________

Commissioner ____________________ Commissioner ____________________

FUND TOTALS	**1,179,400.00**	**1,179,310.86**	**1,351,270.17**	**1,342,290.32**	**1,390,000.00**	**1,206,332.86**	**87%**	**1,057,670.00**	**1,057,670.00**	**1,057,670.00**

WORKSHEET FOR BUDGET YEAR 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0013 911 COMMUNICATIONS
-00 911 COMMUNICATIONS

92% OF FISCAL YEAR ELAPSED

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual As of 09/03/2026	Pct	Fiscal Year 2027 Budget #2 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**
DEPT REQUESTED NOTES:	NO CHANGE FROM FY2026 - ALLOCATED PORTION OF IT TECH WAGE & BENEFITS									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0461-0001 COMMUNICATIONS - PHONE 911										
	70,000.00	49,411.90	55,000.00	33,920.06	112,000.00	29,267.75	26%	**112,000.00**	**112,000.00**	**112,000.00**
DEPT REQUESTED NOTES:	NO CHANGE FROM FY2026 TO COVER NG9-1-1 EXPENDITURES									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0480-0000 EQUIPMENT PURCHASE										
	526,000.00	20,367.80	524,750.00	55,208.26	496,340.00	30,060.15	6%	**333,200.00**	**333,200.00**	**333,200.00**
DEPT REQUESTED NOTES:	DECREASE $163,140 FOR FY2026. THIS INCLUDES ALLOCATIONS OF $200,000 FOR THE CAD SYSTEM AND $75,000 FOR NG-9-1-1									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0489-0000 MAINTENANCE AGREEMENTS										
	38,000.00	38,528.78	38,000.00	33,175.07	102,300.00	47,677.11	47%	**102,300.00**	**102,300.00**	**102,300.00**
DEPT REQUESTED NOTES:	NO CHANGE FOR FY2026 EXPENDITURES INCLUDE: $50,000 FOR NEW CAD $12,500 MONITORING OF NEW CAD SYSTEM $1,800 ADDITIONAL MONITORING									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0490-0000 REPAIRS & MAINTENANCE										
	80,000.00	45,934.44	50,000.00	45,712.78	80,000.00	17,748.21	22%	**80,000.00**	**80,000.00**	**80,000.00**
DEPT REQUESTED NOTES:	NO CHANGE FROM FY2026 FOR NEW CAD AND NG-9-1-1									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0536-0000 REFUND EXPENSES										
				550.00		5.00				
0560-0000 TRAVEL - EDUCATION - TRAINING										
	12,000.00	876.70	5,000.00	3,230.50	5,000.00	1,123.45	22%	**5,000.00**	**5,000.00**	**5,000.00**
DEPT REQUESTED NOTES:	NO CHANGE FROM FY2026 ANTICIPATED CAD & NG-9-1-1 TRAINING									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									

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 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0013 911 COMMUNICATIONS
-00 911 COMMUNICATIONS

92% OF FISCAL YEAR ELAPSED

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual & Pct As of 09/03/2026	Pct	Fiscal Year 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0650-0000 CONTRACT SERVICES										
	50,000.00	3,305.00	50,000.00	37,259.79	60,000.00	13,926.68	23%	**65,000.00**	**65,000.00**	**65,000.00**
DEPT REQUESTED NOTES:	INCREASE $5,000 DUE TO NEW CONTRACT WITH ALL WIRELESS & TO COVER CAD SYSTEM EXPENDITURES									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0675-0005 GRANTS - 911 MAPPING EXPENSE										
	65,250.00	66,313.09	71,500.00	71,412.50	74,200.00			**76,050.00**	**76,050.00**	**76,050.00**
DEPT REQUESTED NOTES:	INCREASE OF $1,850 FROM FY2026									
BUDGET OFFICER NOTES:	RECOMMENDED INCREASE OF $1,850 FROM FY2026 E911 GRANT = 50% OF T QUASTS WAGES AND BENEFITS = $76,001.19 (T QUAST FY2027 WAGE & BENEFITS = $152,002.38 CONCUR WITH DEPARTMENT REQUEST									
TOTAL 'B' EXPENSES	**866,250.00**	**249,737.71**	**819,250.00**	**305,468.96**	**954,840.00**	**139,808.35**	**15%**	**798,550.00**	**798,550.00**	**798,550.00**
DEPT TOTALS	**866,250.00**	**249,737.71**	**819,250.00**	**305,468.96**	**954,840.00**	**139,808.35**	**15%**	**798,550.00**	**798,550.00**	**798,550.00**

Fund 13 Dept 0: Officer ________________ Commissioner ________________

Commissioner ________________ Commissioner ________________

	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual	Pct	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
FUND TOTALS	**866,250.00**	**249,737.71**	**819,250.00**	**305,468.96**	**954,840.00**	**139,808.35**	**15%**	**798,550.00**	**798,550.00**	**798,550.00**

WORKSHEET FOR BUDGET YEAR 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0015 CONSOLIDATED ELECTIONS
-00 CONSOLIDATED ELECTIONS

92% OF FISCAL YEAR ELAPSED

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual & Pct As of 09/03/2026	Pct	Fiscal Year 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0404-0000 WAGES - EXTRA HELP										
	7,000.00	3,889.80	7,000.00	5,194.30	5,000.00	4,455.75	89%	**5,000.00**	**5,000.00**	**5,000.00**
DEPT REQUESTED NOTES:	NO CHANGE FROM FY2026									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
TOTAL 'A' SALARIES	**7,000.00**	**3,889.80**	**7,000.00**	**5,194.30**	**5,000.00**	**4,455.75**	**89%**	**5,000.00**	**5,000.00**	**5,000.00**
0410-0000 RETIREMENT										
	800.00	69.02	900.00	131.55	600.00	68.86	11%	**630.00**	**630.00**	**630.00**
BUDGET OFFICER NOTES:	REFLECTS CURRENT PERSI RULE RATE PERCENTAGE									
0411-0000 SOCIAL SECURITY										
	600.00	297.57	600.00	397.35	400.00	340.86	85%	**400.00**	**400.00**	**400.00**
BUDGET OFFICER NOTES:	7.65% EMPLOYER RESPONSIBILITY									
0416-0000 WORK COMP INSURANCE										
	15.00	15.00	10.00	10.00	10.00	10.00	100%	**10.00**	**10.00**	**10.00**
BUDGET OFFICER NOTES:	REFLECTS CURRENT STATE INSURANCE FUND CLASSIFIED RATE									
TOTAL 'D' BENEFITS	**1,415.00**	**381.59**	**1,510.00**	**538.90**	**1,010.00**	**419.72**	**42%**	**1,040.00**	**1,040.00**	**1,040.00**
0440-0000 SUPPLIES										
	8,000.00	5,166.92	6,500.00	4,031.73	5,000.00	208.03	4%	**5,000.00**	**5,000.00**	**5,000.00**
DEPT REQUESTED NOTES:	NO CHANGE FROM FY2026									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0444-0000 ELECTION WORKERS										
	25,000.00	8,932.71	20,000.00	5,715.17	15,000.00	4,704.73	31%	**10,000.00**	**10,000.00**	**10,000.00**
DEPT REQUESTED NOTES:	DECREASE OF $5,000 DUE TO ANTICIPATED NEEDS									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0455-0000 ADMINISTRATION EXPENSE										
	75,295.00	80,840.67	81,865.00	82,719.31	90,000.00			**76,450.00**	**76,450.00**	**76,450.00**
DEPT REQUESTED NOTES:	50% OF TWO ELECTION DEPUTY SALARY'S ARE SPLIT WITH COUNTY ELECTIONS.									

WORKSHEET FOR BUDGET YEAR 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0015 CONSOLIDATED ELECTIONS
-00 CONSOLIDATED ELECTIONS

92% OF FISCAL YEAR ELAPSED

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual & Pct As of 09/03/2026		Fiscal Year 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
BUDGET OFFICER NOTES:	REALLOCATION COMPLETED AT THE END OF THE FISCAL YEAR TO SPLIT WAGE & BENETIFS 50/50 WITH COUNTY ELECTIONS FUND. K JONES SALARY & BENEFITS = $40,550 VACANT POSITION SALARY & BENEFITS = $35,900 TOTAL = $76,450									
0480-0000 EQUIPMENT PURCHASE										
	68,000.00		157,000.00	-56.99	200,000.00			**200,000.00**	**200,000.00**	**200,000.00**
DEPT REQUESTED NOTES:	NO CHANGE FOR FY2027 $224,000.00 CURRENT ESTIMATE ($8,000.00 EACH FOR 28 EXPRESS VOTE ADA ADAPTABLE BALLOT MARKING MACHINES). CURRENTLY IN THE 13TH YEAR OF AN 8 YEAR USEFUL LIFE CYCLE. RESERVE BALANCE AT $150,000.00 TOWARDS EXPRESS PURCHASE POTENTIALLY IN FY2027.									
0480-0001 EQUIPMENT PURCHASE - OFFICE										
	500.00		500.00	243.76	500.00			**500.00**	**500.00**	**500.00**
DEPT REQUESTED NOTES:	NO CHANGE FROM FY2026									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0490-0000 REPAIRS & MAINTENANCE										
	17,500.00	20,180.50	20,000.00	14,886.99	20,000.00	6,075.00	30%	**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. ESRI LICENCING FOR FY2027 = $2,200									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0500-0000 RENT / LEASE										
	4,500.00	2,000.86	5,000.00	2,885.00	5,000.00	3,631.25	73%	**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 FACILTY USE RENTALS.									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									

WORKSHEET FOR BUDGET YEAR 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0015 CONSOLIDATED ELECTIONS
-00 CONSOLIDATED ELECTIONS

92% OF FISCAL YEAR ELAPSED

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual As of 09/03/2026	Pct	Fiscal Year 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0542-0000 COMMUNICATIONS & POSTAGE										
	5,500.00	260.46	1,500.00	1,609.23	1,500.00	226.59	15%	**1,500.00**	**1,500.00**	**1,500.00**
DEPT REQUESTED NOTES:	NO CHANGE FROM FY2026									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0545-0000 PRINTING / PUBLICATION / FORMS										
	6,000.00	11,560.07	7,500.00	1,726.94	5,000.00	1,604.23	32%	**5,000.00**	**5,000.00**	**5,000.00**
DEPT REQUESTED NOTES:	NO CHANGE FROM FY2026									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0545-0002 FORMS - BALLOT										
	12,000.00	6,023.86	15,000.00	5,806.56	12,000.00			**12,000.00**	**12,000.00**	**12,000.00**
DEPT REQUESTED NOTES:	NO CHANGE FROM FY2026									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0560-0000 TRAVEL - EDUCATION - TRAINING										
	12,000.00	3,078.01	7,500.00	6,530.08	7,000.00	1,662.19	24%	**7,000.00**	**7,000.00**	**7,000.00**
DEPT REQUESTED NOTES:	NO CHANGE FROM FY2026									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
TOTAL 'B' EXPENSES										
	234,295.00	**138,044.06**	**322,365.00**	**126,097.78**	**361,000.00**	**18,112.02**	**5%**	**342,450.00**	**342,450.00**	**342,450.00**
DEPT TOTALS										
	242,710.00	**142,315.45**	**330,875.00**	**131,830.98**	**367,010.00**	**22,987.49**	**6%**	**348,490.00**	**348,490.00**	**348,490.00**

Fund 15 Dept 0: Officer ______________________ Commissioner ______________________

Commissioner ______________________ Commissioner ______________________

FUND TOTALS										
	242,710.00	**142,315.45**	**330,875.00**	**131,830.98**	**367,010.00**	**22,987.49**	**6%**	**348,490.00**	**348,490.00**	**348,490.00**

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 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

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

92% OF FISCAL YEAR ELAPSED

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual As of 09/03/2026	Pct	FY 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0579-0000 SOCIAL SERVICES - MISC										
	15,000.00	11,710.52	15,000.00	10,500.00	15,000.00	18,030.98	120%	**15,000.00**	**15,000.00**	**15,000.00**
DEPT REQUESTED NOTES:	NO CHANGE FROM FY2026									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0583-0000 CAT FUND SHARE / REPAYMENTS										
	100,000.00	40,802.61	100,000.00	28,975.20	75,000.00	38,978.16	52%	**75,000.00**	**75,000.00**	**75,000.00**
DEPT REQUESTED NOTES:	NO CHANGE FROM FY2026									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
TOTAL 'B' EXPENSES	**115,000.00**	**52,513.13**	**115,000.00**	**39,475.20**	**90,000.00**	**57,009.14**	**63%**	**90,000.00**	**90,000.00**	**90,000.00**
DEPT TOTALS	**115,000.00**	**52,513.13**	**115,000.00**	**39,475.20**	**90,000.00**	**57,009.14**	**63%**	**90,000.00**	**90,000.00**	**90,000.00**

Fund 16 Dept 0: Officer ____________________ Commissioner ____________________

Commissioner ____________________ Commissioner ____________________

WORKSHEET FOR BUDGET YEAR 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

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

92% OF FISCAL YEAR ELAPSED

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual As of 09/03/2026	Pct	Fiscal Year 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0585-0003 GUARDIAN AD LITEM										
	12,000.00	6,000.00	12,000.00	11,513.56	9,000.00	6,000.00	67%	**9,000.00**	**9,000.00**	**9,000.00**

DEPT REQUESTED NOTES: NO CHANGE FROM FY2026
GAL = $3,000
PARSONS = $6,000

BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST - ALL GAL EXPENDITURES ARE SENT QUARTERLY TO THE STATE PUBLIC DEFENSE FOR REIMBURSEMENTS

	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget Amount	FY2026 Actual	Pct	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
TOTAL 'B' EXPENSES	**12,000.00**	**6,000.00**	**12,000.00**	**11,513.56**	**9,000.00**	**6,000.00**	**67%**	**9,000.00**	**9,000.00**	**9,000.00**
DEPT TOTALS	**12,000.00**	**6,000.00**	**12,000.00**	**11,513.56**	**9,000.00**	**6,000.00**	**67%**	**9,000.00**	**9,000.00**	**9,000.00**

Fund 16 Dept 1: Officer ______________________ Commissioner ______________________

Commissioner ______________________ Commissioner ______________________

	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget Amount	FY2026 Actual	Pct	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
FUND TOTALS	**127,000.00**	**58,513.13**	**127,000.00**	**50,988.76**	**99,000.00**	**63,009.14**	**64%**	**99,000.00**	**99,000.00**	**99,000.00**

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 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0017 COMMUNITY COLLEGE
-00 COMMUNITY COLLEGE

92% OF FISCAL YEAR ELAPSED

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual & Pct As of 09/03/2026	Pct	Fiscal Year 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0478-0000 COMMUNITY COLLEGE - TUITION										
	200,000.00	163,850.00	180,000.00	166,600.00	200,000.00	181,900.00	91%	**180,000.00**	**180,000.00**	**180,000.00**
DEPT REQUESTED NOTES:	DECREASE $20,000 FROM FY2026									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST DUE TO HISTORICAL EXPENDITURES									
TOTAL 'B' EXPENSES	**200,000.00**	**163,850.00**	**180,000.00**	**166,600.00**	**200,000.00**	**181,900.00**	**91%**	**180,000.00**	**180,000.00**	**180,000.00**
DEPT TOTALS	**200,000.00**	**163,850.00**	**180,000.00**	**166,600.00**	**200,000.00**	**181,900.00**	**91%**	**180,000.00**	**180,000.00**	**180,000.00**

Fund 17 Dept 0: Officer ____________________ Commissioner ____________________

Commissioner ____________________ Commissioner ____________________

FUND TOTALS	**200,000.00**	**163,850.00**	**180,000.00**	**166,600.00**	**200,000.00**	**181,900.00**	**91%**	**180,000.00**	**180,000.00**	**180,000.00**

WORKSHEET FOR BUDGET YEAR 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0018 CASSIA COUNTY FAIR
-00 CASSIA COUNTY FAIR

92% OF FISCAL YEAR ELAPSED

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual As of 09/03/2026	Pct	FY 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0401-0000 SALARIES										
	39,200.00	41,450.13	43,100.00	44,287.37	44,900.00	44,316.63	99%	**72,000.00**	**72,000.00**	**72,000.00**
DEPT REQUESTED NOTES:	PER BOCC MEETING 4/27/2026 APPROVAL OF PT LESS THAN 19.50/HOURS A WEEK EMPLOYEE ADDED FOR AN ADDITIONAL ANNUAL INCREASE OF $25,248									
BUDGET OFFICER NOTES:	05/11/2026 - BOCC APPROVED COST OF LIVING INCREASE OF 1% PLUS $1,200 ANNUAL SALARY ADDITION FOR FULL TIME & $600 ANNUAL SALARY ADDITION FOR PART TIME EMPLOYEES									
0404-0000 WAGES - EXTRA HELP										
	15,000.00		20,000.00		20,000.00	1,582.50	8%	**20,000.00**	**20,000.00**	**20,000.00**
DEPT REQUESTED NOTES:	NO CHANGE									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0409-0000 ACCRUAL PAYOUT CONTINGENCY										
	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										
	69,200.00	**41,450.13**	**75,100.00**	**44,287.37**	**76,900.00**	**45,899.13**	**60%**	**104,000.00**	**104,000.00**	**104,000.00**
0410-0000 RETIREMENT										
	6,300.00	4,860.62	6,600.00	5,296.80	6,850.00	5,300.24	77%	**11,000.00**	**11,000.00**	**11,000.00**
BUDGET OFFICER NOTES:	REFLECTS CURRENT PERSI RULE RATE PERCENTAGE									
0411-0000 SOCIAL SECURITY										
	5,500.00	3,092.27	5,800.00	3,329.98	5,900.00	3,511.21	60%	**8,050.00**	**8,050.00**	**8,050.00**
BUDGET OFFICER NOTES:	7.65% EMPLOYER RESPONSIBILITY									
0413-0000 MEDICAL / GROUP INSURANCE										
	17,350.00	17,352.00	17,700.00	17,700.00	18,143.00	18,144.00	100%	**18,550.00**	**18,550.00**	**18,550.00**
BUDGET OFFICER NOTES:	NO INCREASE FROM FY2026									
0416-0000 WORK COMP INSURANCE										
	2,330.00	2,330.00	2,080.00	2,080.00	1,800.00	1,800.00	100%	**2,000.00**	**2,000.00**	**2,000.00**
BUDGET OFFICER NOTES:	REFLECTS CURRENT STATE INSURANCE FUND CLASSIFIED RATE									
TOTAL 'D' BENEFITS										
	31,480.00	**27,634.89**	**32,180.00**	**28,406.78**	**32,693.00**	**28,755.45**	**88%**	**39,600.00**	**39,600.00**	**39,600.00**

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 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0018 CASSIA COUNTY FAIR
-00 CASSIA COUNTY FAIR

92% OF FISCAL YEAR ELAPSED

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual As of 09/03/2026	Pct	Fiscal Year 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0497-0000 EXHIBITS										
	147,700.00	147,700.00	115,000.00	115,000.00	112,320.00	112,320.00	100%	**135,400.00**	**115,690.00**	**115,690.00**
DEPT REQUESTED NOTES:	REQUESTING INCREASE OF $23,080									
BUDGET OFFICER NOTES:	6/15/2026 PER BOCC ADD 3% TO FY2026 TOTAL WHICH IS AN INCREASE OF $3,370									
TOTAL 'B' EXPENSES										
	147,700.00	**147,700.00**	**115,000.00**	**115,000.00**	**112,320.00**	**112,320.00**	**100%**	**135,400.00**	**115,690.00**	**115,690.00**
0800-0000 CAPITAL IMPROVEMENTS										
	30,000.00	32,938.00	70,000.00	80,992.55	80,000.00	56,070.94	70%	**85,000.00**	**85,000.00**	**85,000.00**
DEPT REQUESTED NOTES:	REQUESTING INCREASE OF $5,000 FOR IMPROVEMENTS/EQUIPMENT									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
TOTAL 'C' CAPITAL OUTLAY										
	30,000.00	**32,938.00**	**70,000.00**	**80,992.55**	**80,000.00**	**56,070.94**	**70%**	**85,000.00**	**85,000.00**	**85,000.00**
DEPT TOTALS										
	278,380.00	**249,723.02**	**292,280.00**	**268,686.70**	**301,913.00**	**243,045.52**	**81%**	**364,000.00**	**344,290.00**	**344,290.00**

Fund 18 Dept 0: Officer ____________________ Commissioner ____________________

Commissioner ____________________ Commissioner ____________________

FUND TOTALS	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual	Pct	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
	278,380.00	**249,723.02**	**292,280.00**	**268,686.70**	**301,913.00**	**243,045.52**	**81%**	**364,000.00**	**344,290.00**	**344,290.00**

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 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0019 HISTORICAL SOCIETY
-00 HISTORICAL SOCIETY

92% OF FISCAL YEAR ELAPSED

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual As of 09/03/2026	Pct	Fiscal Year 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0497-0000 EXHIBITS	52,150.00	52,150.00	55,844.00	55,844.00	56,000.00	56,000.00	100%	**57,750.00**	**57,750.00**	**57,750.00**

DEPT REQUESTED NOTES: INCREASE $1,710 FROM FY2026

$222.81 - INSURANCE
$75.00 - LICENSES AND PERMITS
$32,351.96 - PAYROLL EXPENSE
$324.12 - GE AND DELIVERY
$1,040..00 -PROMOTION
$8,008.00 - REPAIRS/MAINTENANCE 25%
$174.72 - CLEANING SUPPLIES
$4,662.36 - OFFICE SUPPLIES
$2,521.27 - FICA
$141.46 - ID SUTA
$8,186.59 - UTILITIES 6%

$57,708.29 TOTAL HISTORICAL SOCIETY LEVY REQUEST

BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST

	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget Amount	FY2026 Actual	Pct	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
TOTAL 'B' EXPENSES	**52,150.00**	**52,150.00**	**55,844.00**	**55,844.00**	**56,000.00**	**56,000.00**	**100%**	**57,750.00**	**57,750.00**	**57,750.00**
DEPT TOTALS	**52,150.00**	**52,150.00**	**55,844.00**	**55,844.00**	**56,000.00**	**56,000.00**	**100%**	**57,750.00**	**57,750.00**	**57,750.00**

Fund 19 Dept 0: Officer ______________________ Commissioner ______________________

Commissioner ______________________ Commissioner ______________________

	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget Amount	FY2026 Actual	Pct	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
FUND TOTALS	**52,150.00**	**52,150.00**	**55,844.00**	**55,844.00**	**56,000.00**	**56,000.00**	**100%**	**57,750.00**	**57,750.00**	**57,750.00**

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 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0020 REVALUATION
-00 REVALUATION

92% OF FISCAL YEAR ELAPSED

Account Number	---- Fiscal Year 2024 ---- Budget	Actual	---- Fiscal Year 2025 ---- Budget	Actual	------ Fiscal Year 2026 ------ Budget Amount	Actual & Pct As of 09/03/2026		---- Fiscal Year 2027 Budget #2 ---- Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0401-0000 SALARIES										
	197,000.00	194,833.86	216,500.00	212,817.72	268,750.00	243,513.41	91%	**276,000.00**	**276,000.00**	**276,000.00**
BUDGET OFFICER NOTES:	05/11/2026 - BOCC APPROVED COST OF LIVING INCREASE OF 1% PLUS $1,200 ANNUAL SALARY ADDITION FOR FULL TIME & $600 ANNUAL SALARY ADDITION FOR PART TIME EMPLOYEES									
0404-0000 WAGES - EXTRA HELP										
	5,000.00	7,091.00	15,000.00	11,731.18	6,000.00			**6,000.00**	**6,000.00**	**6,000.00**
DEPT REQUESTED NOTES:	SAME AS LAST YEAR									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0409-0000 ACCRUAL PAYOUT CONTINGENCY										
	3,000.00		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										
	205,000.00	**201,924.86**	**234,500.00**	**224,548.90**	**277,750.00**	**243,513.41**	**88%**	**285,000.00**	**285,000.00**	**285,000.00**
0410-0000 RETIREMENT										
	23,600.00	22,962.53	28,100.00	26,187.54	34,300.00	29,109.43	85%	**36,000.00**	**36,000.00**	**36,000.00**
BUDGET OFFICER NOTES:	REFLECTS CURRENT PERSI RULE RATE PERCENTAGE									
0411-0000 SOCIAL SECURITY										
	16,200.00	14,525.35	18,000.00	15,773.52	21,300.00	17,607.56	83%	**22,000.00**	**22,000.00**	**22,000.00**
BUDGET OFFICER NOTES:	7.65% EMPLOYER RESPONSIBILITY									
0413-0000 MEDICAL / GROUP INSURANCE										
	69,400.00	69,396.00	70,800.00	70,800.00	90,750.00	90,720.00	100%	**93,000.00**	**93,000.00**	**93,000.00**
BUDGET OFFICER NOTES:	2% INCREASE FROM FY2026									
0416-0000 WORK COMP INSURANCE										
	3,480.00	3,480.00	3,610.00	3,610.00	3,900.00	3,900.00	100%	**4,300.00**	**4,300.00**	**4,300.00**
BUDGET OFFICER NOTES:	REFLECTS CURRENT STATE INSURANCE FUND CLASSIFIED RATE									
TOTAL 'D' BENEFITS										
	112,680.00	**110,363.88**	**120,510.00**	**116,371.06**	**150,250.00**	**141,336.99**	**94%**	**155,300.00**	**155,300.00**	**155,300.00**
0440-0001 SUPPLIES - OFFICE										
	4,000.00	2,443.37	2,500.00	1,434.01	2,500.00	2,511.05	100%	**2,500.00**	**2,000.00**	**2,000.00**
DEPT REQUESTED NOTES:	SAME AS LAST YEAR									

WORKSHEET FOR BUDGET YEAR 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0020 REVALUATION
-00 REVALUATION

92% OF FISCAL YEAR ELAPSED

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual & Pct As of 09/03/2026	Pct	Fiscal Year 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
BUDGET OFFICER NOTES: RECOMMEND DECREASE OF $500 DUE TO HISTORICAL EXPENDITURES										
0470-0000 AUTO EXPENSE	3,000.00	5,258.54	2,500.00	812.27	2,500.00	595.87	24%	**2,500.00**	**2,000.00**	**2,000.00**
0470-0001 AUTO PURCHASE			5,000.00		5,000.00			**10,000.00**	**10,000.00**	**10,000.00**
0470-0002 AUTO - FUEL	2,500.00	1,458.16	2,500.00	1,196.22	2,500.00	1,259.42	50%	**2,500.00**	**2,500.00**	**2,500.00**
0480-0000 EQUIPMENT PURCHASE	1,000.00	2,899.97	1,800.00	2,273.33	2,500.00	768.18	31%	**2,500.00**	**2,500.00**	**2,500.00**

0470-0000 AUTO EXPENSE

DEPT REQUESTED NOTES: SAME AS LAST YEAR

BUDGET OFFICER NOTES: RECOMMEND DECREASE OF $500 DUE TO HISTORICAL EXPENDITURES

0470-0001 AUTO PURCHASE

DEPT REQUESTED NOTES: WE HAVE BEEN SITTING ASIDE 5K A YEAR FOR USE ON FUTURE TRADE/PURCHASE.
CURRENTLY WE HAVE 2 OLDER GMC CANYON PICKUPS..... THEY ARE STARTING TO REQUIRE
DOLLARS FOR UP KEEP. EITHER THIS YEAR OR NEXT WE WOULD LIKE TO TRADE BOTH OF
THESE VECHILES FOR 1 LARGER PICKUP. THIS WOULD LOWER OUR VECHILE TOTAL TO 2
RATHER THAN 3. OUR APPRAISAL TECHNIQUES ARE CHANGING SO THIS WILL WORK FOR OUR
DEPARTMENT.

I WOULD LIKE TO ADD AN ADDITIONAL $5,000 FOR FY2027 ($10,000 TOTAL) IN ORDER
TO INCREASE THE AMOUNT FOR FUTURE PURCHASE IN FY2029

BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST (YEAR 3 OF 5) FOR FUTURE VEHICLE
PURCHASE/REPLACEMENT
FY2025 - $5,000
FY2026 - $5,000
FY2027 - $10,000 (INCREASED $5,000)
TOTAL: $20,000

0470-0002 AUTO - FUEL

DEPT REQUESTED NOTES: PRICES ARE GOING UP BUT WE SHOULD BE FINE SAME AS LAST YEAR

BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST

0480-0000 EQUIPMENT PURCHASE

DEPT REQUESTED NOTES: SAME AS LAST YEAR

BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST

ESRI LICENSING

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 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0020 REVALUATION
-00 REVALUATION

92% OF FISCAL YEAR ELAPSED

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual As of 09/03/2026	Pct	Fiscal Year 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0480-0001 EQUIPMENT PURCHASE - OFFICE										
	2,000.00	76.96	3,000.00	443.39	3,000.00			**3,000.00**	**1,500.00**	**1,500.00**
DEPT REQUESTED NOTES:	SAME AS LAST YEAR									
BUDGET OFFICER NOTES:	RECOMMEND DECREASE OF $1,500 DUE TO HISTORICAL EXPENDITURES									
0560-0000 TRAVEL - EDUCATION - TRAINING										
	10,000.00	7,267.34	10,000.00	6,383.81	10,000.00	3,488.68	35%	**10,000.00**	**8,000.00**	**8,000.00**
DEPT REQUESTED NOTES:	HOTEL /FOOD PRICES GOING UP SAME AS LAST YEAR									
BUDGET OFFICER NOTES:	RECOMMEND DECREASING $2,000 DUE TO HISTORICAL EXPENDITURES									
0650-0000 CONTRACT SERVICES										
	10,000.00	5,025.00	20,000.00	14,840.00	12,000.00			**12,000.00**	**6,500.00**	**6,500.00**
DEPT REQUESTED NOTES:	ESRI FEE GOING UP TO $2,200.00 MARSHAL & SWIFT MANUAL $688.00 TORE-UP $480.00 CULLIGAN $912.00 TOTAL: 4,280									
BUDGET OFFICER NOTES:	RECOMMEND DECREASE OF $5,500 DUE TO HISTORICAL EXPENDITURES AND THE ADDITIONAL NEW APPRAISER IN FY2026									
TOTAL 'B' EXPENSES	**32,500.00**	**24,429.34**	**47,300.00**	**27,383.03**	**40,000.00**	**8,623.20**	**22%**	**45,000.00**	**35,000.00**	**35,000.00**
DEPT TOTALS	**350,180.00**	**336,718.08**	**402,310.00**	**368,302.99**	**468,000.00**	**393,473.60**	**84%**	**485,300.00**	**475,300.00**	**475,300.00**

Fund 20 Dept 0: Officer ______________________ Commissioner ______________________

Commissioner ______________________ Commissioner ______________________

FUND TOTALS	**350,180.00**	**336,718.08**	**402,310.00**	**368,302.99**	**468,000.00**	**393,473.60**	**84%**	**485,300.00**	**475,300.00**	**475,300.00**

WORKSHEET FOR BUDGET YEAR 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0023 SOLID WASTE DISTRICT
-00 SOLID WASTE DISTRICT

92% OF FISCAL YEAR ELAPSED

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual & Pct As of 09/03/2026	Pct	Fiscal Year 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0650-0000 CONTRACT SERVICES	874,000.00	873,960.00	888,400.00	888,343.61	1,043,600.00	1,043,556.08	100%	**1,088,223.00**	**1,088,223.00**	**1,088,223.00**
TOTAL 'B' EXPENSES	**874,000.00**	**873,960.00**	**888,400.00**	**888,343.61**	**1,043,600.00**	**1,043,556.08**	**100%**	**1,088,223.00**	**1,088,223.00**	**1,088,223.00**
DEPT TOTALS	**874,000.00**	**873,960.00**	**888,400.00**	**888,343.61**	**1,043,600.00**	**1,043,556.08**	**100%**	**1,088,223.00**	**1,088,223.00**	**1,088,223.00**
FUND TOTALS	**874,000.00**	**873,960.00**	**888,400.00**	**888,343.61**	**1,043,600.00**	**1,043,556.08**	**100%**	**1,088,223.00**	**1,088,223.00**	**1,088,223.00**

DEPT REQUESTED NOTES: 6/25/2026 APPROVED BUDGET FOR FY2027 PER LETTER REQUEST

TOTAL INCREASE OF $44,623 FROM FY2026 BUDGET

BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST

Fund 23 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 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0025 WATERWAYS
-00 WATERWAYS

92% OF FISCAL YEAR ELAPSED

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual As of 09/03/2026	Pct	Fiscal Year 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0448-0001 REMITTANCE - WATERWAYS										
	81,350.00 C	81,335.19	54,000.00	22,182.14	54,000.00	18,422.98	34%	**54,000.00**	**44,000.00**	**44,000.00**
DEPT REQUESTED NOTES:	NO CHANGE FROM FY2026									
BUDGET OFFICER NOTES:	RECOMMEND DECREASE OF $10,000 DUE TO HISTORICAL EXPENDITURES AND TO FALL MORE IN LINE WITH FUND BALANCE									
0675-0006 GRANTS - BOAT SAFETY MATCH										
			30,000.00		30,000.00			**30,000.00**	**30,000.00**	**30,000.00**
DEPT REQUESTED NOTES:	NO CHANGE FROM FY2026									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST - ACCOUNTING FOR BOAT SAFETY GRANT & GRANT MATCH FROM ITD									
TOTAL 'B' EXPENSES	**81,350.00**	**81,335.19**	**84,000.00**	**22,182.14**	**84,000.00**	**18,422.98**	**22%**	**84,000.00**	**74,000.00**	**74,000.00**
DEPT TOTALS	**81,350.00**	**81,335.19**	**84,000.00**	**22,182.14**	**84,000.00**	**18,422.98**	**22%**	**84,000.00**	**74,000.00**	**74,000.00**

Fund 25 Dept 0: Officer ______________________ Commissioner ______________________

Commissioner ______________________ Commissioner ______________________

FUND TOTALS	**81,350.00**	**81,335.19**	**84,000.00**	**22,182.14**	**84,000.00**	**18,422.98**	**22%**	**84,000.00**	**74,000.00**	**74,000.00**

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 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

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

92% OF FISCAL YEAR ELAPSED

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual As of 09/03/2026	Pct	FY 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0401-0000 SALARIES										
	96,000.00	95,611.69	133,000.00	128,682.69	149,850.00	139,112.24	93%	**155,500.00**	**155,500.00**	**155,500.00**
BUDGET OFFICER NOTES:	05/11/2026 - BOCC APPROVED COST OF LIVING INCREASE OF 1% PLUS $1,200 ANNUAL SALARY ADDITION FOR FULL TIME & $600 ANNUAL SALARY ADDITION FOR PART TIME EMPLOYEES									
0401-0003 SALARIES - CLERICAL										
	43,900.00	36,445.50	41,200.00	40,516.90	42,900.00	39,572.24	92%	**45,000.00**	**45,000.00**	**45,000.00**
BUDGET OFFICER NOTES:	05/11/2026 - BOCC APPROVED COST OF LIVING INCREASE OF 1% PLUS $1,200 ANNUAL SALARY ADDITION FOR FULL TIME & $600 ANNUAL SALARY ADDITION FOR PART TIME EMPLOYEES									
0404-0000 WAGES - EXTRA HELP										
	10,300.00	5,887.01	11,000.00	9,141.36	11,000.00	5,967.05	54%	**11,600.00**	**11,600.00**	**11,600.00**
BUDGET OFFICER NOTES:	05/11/2026 - BOCC APPROVED COST OF LIVING INCREASE OF 1% PLUS $1,200 ANNUAL SALARY ADDITION FOR FULL TIME & $600 ANNUAL SALARY ADDITION FOR PART TIME EMPLOYEES									
0406-0000 WAGES - GOOSE CREEK GRANT										
	30,000.00	9,964.75	30,000.00	5,168.68	30,000.00	12,941.25	43%	**30,000.00**	**30,000.00**	**30,000.00**
DEPT REQUESTED NOTES:	NO CHANGE									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0409-0000 ACCRUAL PAYOUT CONTINGENCY										
	8,000.00		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										
	188,200.00	**147,908.95**	**223,200.00**	**183,509.63**	**241,750.00**	**197,592.78**	**82%**	**250,100.00**	**250,100.00**	**250,100.00**
0410-0000 RETIREMENT										
	21,600.00	15,801.08	26,700.00	20,391.91	28,950.00	21,370.64	74%	**31,500.00**	**31,500.00**	**31,500.00**
BUDGET OFFICER NOTES:	REFLECTS CURRENT PERSI RULE RATE PERCENTAGE									
0411-0000 SOCIAL SECURITY										
	14,800.00	10,657.37	17,100.00	13,032.58	18,500.00	14,088.71	76%	**19,500.00**	**19,500.00**	**19,500.00**
BUDGET OFFICER NOTES:	7.65% EMPLOYER RESPONSIBILITY									
0413-0000 MEDICAL / GROUP INSURANCE										
	52,050.00	52,044.00	66,375.00	66,372.00	72,600.00	72,576.00	100%	**74,500.00**	**74,500.00**	**74,500.00**

WORKSHEET FOR BUDGET YEAR 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

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

92% OF FISCAL YEAR ELAPSED

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual As of 09/03/2026	Pct	FY 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
BUDGET OFFICER NOTES: 2% INCREASE FROM FY2026										
0416-0000 WORK COMP INSURANCE	5,895.00	5,895.00	6,355.00	6,355.00	6,750.00	6,750.00	100%	**7,500.00**	**7,500.00**	**7,500.00**
BUDGET OFFICER NOTES: REFLECTS CURRENT STATE INSURANCE FUND CLASSIFIED RATE										
TOTAL 'D' BENEFITS	**94,345.00**	**84,397.45**	**116,530.00**	**106,151.49**	**126,800.00**	**114,785.35**	**91%**	**133,000.00**	**133,000.00**	**133,000.00**
0440-0001 SUPPLIES - OFFICE	1,000.00	521.66	1,000.00		1,000.00			**1,000.00**	**500.00**	**500.00**
DEPT REQUESTED NOTES: NO CHANGE										
BUDGET OFFICER NOTES: RECOMMEND DECREASE OF $500 DUE TO HISTORICAL EXPENDITURES										
0440-0005 SUPPLIES - WEED CHEMICALS	35,000.00	27,982.88	32,500.00	32,521.22	32,500.00	14,175.04	44%	**32,500.00**	**32,500.00**	**32,500.00**
DEPT REQUESTED NOTES: NO CHANGE										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
0464-0000 UTILITIES	6,000.00	4,056.59	5,000.00	4,251.75	4,500.00	3,455.02	77%	**4,500.00**	**4,500.00**	**4,500.00**
DEPT REQUESTED NOTES: NO CHANGE										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
0470-0000 AUTO EXPENSE	20,000.00	23,668.15	18,000.00	17,660.33	18,000.00	10,573.36	59%	**18,000.00**	**18,000.00**	**18,000.00**
DEPT REQUESTED NOTES: NO CHANGE										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
0470-0001 AUTO PURCHASE	22,600.00	8,654.00	34,500.00	3,820.00	34,500.00	70,249.10	204%	**34,500.00**	**34,500.00**	**34,500.00**

WORKSHEET FOR BUDGET YEAR 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

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

92% OF FISCAL YEAR ELAPSED

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual & Pct As of 09/03/2026		Fiscal Year 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt

DEPT REQUESTED NOTES: NO CHANGE SAME AMOUNT $34,500 . I AM REQUESTING THE PURCASE OF 2 NEW 4 WHEELERS ON THE 2027 BUDGET ON THIS LINE ITEM. TO REPLACE 2 OF MY CURRENT 4WHEELERS WHICH ARE 2017. PURCHASED IN 2016. THEY ROUGHLY HAVE 6000 MILES ON THEM AND ARE STARTING TO REQUIRE MORE AND MORE REPLACEMENT OF PARTS AND HAVING MORE AND MORE ISSUES. I PUT IN MY PLAN TO REPLACE THEM AROUND 10 YEARS TO KEEP GOOD QUAILITY EQUIPMENT FOR SAFETY AND RELIABILITY. THESE ARE WELL USED. THE COST IS ROUGHLY $10,000 A PIECE WITHOUT TRADE IN. BUT PLAN TO TRADE IN THE 2 WHICH VALUE IS DETERMINED UPON TIME OF PURCHASE. SOME SPRAY EQUIPMENT WILL BE REUSED AND SOME REPLACED . WHATEVER I DON'T USE ON THIS LINE ITEM I WILL SAVE FOR FUTURE PURCHASE OF A TRUCK OR OTHER EQUIPMENT UPGRADES IN THE FUTURE.
EXPECTED REVENUE 2026
STATE PARKS $3,800
STATE LANDS $3,500
ITD $4,000
FOREST SERVICE $10,000
BLM $50,000

BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST
FY2027 PURCHASE TWO NEW 4WHEELERS EST TOTAL: $20,000 PLUS EQUIPMENT. ANY REMAINING FUNDS TO BE CARRIED OVER TOWARDS FUTURE PURCHASES.

0470-0002 AUTO - FUEL

0470-0002	16,000.00	11,222.94	15,000.00	11,239.96	15,000.00	12,528.42	84%	**20,000.00**	**15,000.00**	**15,000.00**

DEPT REQUESTED NOTES: AT CURRENT GAS PRICES I AM CONCERNED. IT TAKES BETWEEN $150 TO $250 TO FILL 1 TRUCK, AT TWICE A WEEK WITH 4 TRUCKS PLUS 4 WHEELERS AND OTHER EQUIPMENT I COULD AVERAGE $4,000 A MONTH IN FUEL COSTS. I HAVE 6 MONTHS OF MY BUSY SEASON IT COULD BE OVER $20,000. WITH THAT BEING SAID I AM REQUESTING INCREASING THIS LINE ITEM BY $5,000. CURENT YEAR IS $15,000. INCREASE 2027 TO $20,000.

BUDGET OFFICER NOTES: RECOMMEND NO INCREASE DUE TO HISTORICAL EXPENDITURES

0480-0001 EQUIPMENT PURCHASE - OFFICE

0480-0001	1,500.00	559.13	1,500.00	965.02	1,500.00	1,470.95	98%	**1,500.00**	**1,000.00**	**1,000.00**

DEPT REQUESTED NOTES: NO CHANGES

BUDGET OFFICER NOTES: RECOMMEND DECREASE OF $500 DUE TO HISTORICAL EXPENDITURES

0542-0000 COMMUNICATIONS & POSTAGE

0542-0000	2,240.00	2,667.04	2,000.00	1,902.14	2,000.00	243.38	12%	**2,000.00**	**2,000.00**	**2,000.00**

DEPT REQUESTED NOTES: NO CHANGES

BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST

WORKSHEET FOR BUDGET YEAR 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

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

92% OF FISCAL YEAR ELAPSED

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual As of 09/03/2026	Pct	Fiscal Year 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0560-0000 TRAVEL - EDUCATION - TRAINING										
	2,000.00	2,166.53	2,500.00	2,762.10	3,000.00	2,830.89	94%	**3,000.00**	**3,000.00**	**3,000.00**
DEPT REQUESTED NOTES:	NO CHANGES									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0564-0000 WEED CONTROL / ENFORCEMENT										
	20,000.00	17,388.48	18,000.00	12,641.70	18,000.00	6,552.03	36%	**18,000.00**	**18,000.00**	**18,000.00**
DEPT REQUESTED NOTES:	NO CHANGES									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0566-0000 WEED - GOOSE CREEK										
	20,000.00	4,895.15	20,000.00	16,508.60	20,000.00	1,457.83	7%	**20,000.00**	**20,000.00**	**20,000.00**
DEPT REQUESTED NOTES:	NO CHANGES									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0675-0001 GRANTS - WEED & PEST										
	6,000.00									
TOTAL 'B' EXPENSES	**152,340.00**	**103,782.55**	**150,000.00**	**104,272.82**	**150,000.00**	**123,536.02**	**82%**	**155,000.00**	**149,000.00**	**149,000.00**
DEPT TOTALS	**434,885.00**	**336,088.95**	**489,730.00**	**393,933.94**	**518,550.00**	**435,914.15**	**84%**	**538,100.00**	**532,100.00**	**532,100.00**

Fund 27 Dept 0: Officer ____________________ Commissioner ____________________

Commissioner ____________________ Commissioner ____________________

FUND TOTALS	**434,885.00**	**336,088.95**	**489,730.00**	**393,933.94**	**518,550.00**	**435,914.15**	**84%**	**538,100.00**	**532,100.00**	**532,100.00**

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 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0028 SNOWMOBILE
-00 SNOWMOBILE

92% OF FISCAL YEAR ELAPSED

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual As of 09/03/2026	Pct	FY 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0403-0004 WAGES - GROOMER COORDINATOR										
	2,700.00	2,400.00	2,700.00	2,760.24	3,120.00	2,880.00	92%	**4,600.00**	**4,600.00**	**4,600.00**
BUDGET OFFICER NOTES:	05/11/2026 - BOCC APPROVED COST OF LIVING INCREASE OF 1% PLUS $1,200 ANNUAL SALARY ADDITION FOR FULL TIME & $600 ANNUAL SALARY ADDITION FOR PART TIME EMPLOYEES									
0403-0005 WAGES - GROOMER OPERATORS										
	10,000.00	2,659.50	7,000.00	2,997.26	9,000.00	992.00	11%	**11,500.00**	**11,500.00**	**11,500.00**
BUDGET OFFICER NOTES:	05/11/2026 - BOCC APPROVED COST OF LIVING INCREASE OF 1% PLUS $1,200 ANNUAL SALARY ADDITION FOR FULL TIME & $600 ANNUAL SALARY ADDITION FOR PART TIME EMPLOYEES									
TOTAL 'A' SALARIES										
	12,700.00	**5,059.50**	**9,700.00**	**5,757.50**	**12,120.00**	**3,872.00**	**32%**	**16,100.00**	**16,100.00**	**16,100.00**
0411-0000 SOCIAL SECURITY										
	1,000.00	410.02	800.00	440.47	950.00	296.22	31%	**1,300.00**	**1,300.00**	**1,300.00**
BUDGET OFFICER NOTES:	7.65% EMPLOYER RESPONSIBILITY									
0416-0000 WORK COMP INSURANCE										
	725.00	725.00	475.00	475.00	550.00	550.00	100%	**750.00**	**750.00**	**750.00**
BUDGET OFFICER NOTES:	REFLECTS CURRENT STATE INSURANCE FUND CLASSIFIED RATE									
TOTAL 'D' BENEFITS										
	1,725.00	**1,135.02**	**1,275.00**	**915.47**	**1,500.00**	**846.22**	**56%**	**2,050.00**	**2,050.00**	**2,050.00**
0440-0000 SUPPLIES										
	1,500.00	1,236.08	1,500.00	2,309.99	2,000.00	1,264.45	63%	**2,000.00**	**2,000.00**	**2,000.00**
DEPT REQUESTED NOTES:	NO CHANGE									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0464-0000 UTILITIES										
	500.00	279.21	500.00	294.05	750.00	256.25	34%	**750.00**	**750.00**	**750.00**
DEPT REQUESTED NOTES:	NO CHANGE									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0470-0000 AUTO EXPENSE										
	10,000.00	9,429.35	10,000.00	9,227.57	10,000.00	37,609.04	376%	**10,000.00**	**10,000.00**	**10,000.00**
DEPT REQUESTED NOTES:	NO CHANGE FROM FY2026									

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 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0028 SNOWMOBILE
-00 SNOWMOBILE

92% OF FISCAL YEAR ELAPSED

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual As of 09/03/2026	Pct	FY 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
0470-0002 AUTO - FUEL										
	6,000.00	1,999.06	4,500.00	2,066.32	5,000.00	328.23	7%	**5,000.00**	**5,000.00**	**5,000.00**
DEPT REQUESTED NOTES: NO CHANGE FROM FY2026										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
0483-0000 PROFESSIONAL SERVICES										
	3,000.00	2,500.00	3,000.00	2,500.00	3,000.00	20,075.00	669%	**3,000.00**	**3,000.00**	**3,000.00**
DEPT REQUESTED NOTES: NO CHANGE FROM FY2026										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
0489-0000 MAINTENANCE AGREEMENTS										
				219.45	250.00	199.50	80%	**250.00**	**250.00**	**250.00**
DEPT REQUESTED NOTES: NO CHANGE FROM FY2026 TO COVER GARMIN EXPENDITURES										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
0493-0000 REPAIRS - BUILDING & GROUNDS										
	50,000.00	500.00	1,000.00	599.84	2,000.00	288.65	14%	**2,000.00**	**2,000.00**	**2,000.00**
DEPT REQUESTED NOTES: NO CHANGE										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
0542-0000 COMMUNICATIONS & POSTAGE										
		623.80								
0560-0000 TRAVEL - EDUCATION - TRAINING										
	1,000.00	280.90	1,000.00	1,003.53	1,000.00	1,852.28	185%	**1,000.00**	**1,000.00**	**1,000.00**
DEPT REQUESTED NOTES: NO CHANGE										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
TOTAL 'B' EXPENSES										
	72,000.00	**16,848.40**	**21,500.00**	**18,220.75**	**24,000.00**	**61,873.40**	**258%**	**24,000.00**	**24,000.00**	**24,000.00**
DEPT TOTALS										
	86,425.00	**23,042.92**	**32,475.00**	**24,893.72**	**37,620.00**	**66,591.62**	**177%**	**42,150.00**	**42,150.00**	**42,150.00**

Fund 28 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 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

FUND TOTALS

	86,425.00	**23,042.92**	**32,475.00**	**24,893.72**	**37,620.00**	**66,591.62**	**177%**	**42,150.00**	**42,150.00**	**42,150.00**

WORKSHEET FOR BUDGET YEAR 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0029 PHYSICAL FACILITIES
-00 PHYSICAL FACILITIES

92% OF FISCAL YEAR ELAPSED

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual As of 09/03/2026	Pct	Fiscal Year 2027 Budget #2 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**	**15,000.00**
DEPT REQUESTED NOTES:	NO CHANGE									
BUDGET OFFICER NOTES:	ANTICIPATED BUILDING COSTS RELATED TO NEW COUNTY BUILDING									
0464-0000 UTILITIES										
	12,000.00	3,095.06	5,000.00	3,433.22	4,000.00	1,344.69	34%	**4,000.00**	**4,000.00**	**4,000.00**
DEPT REQUESTED NOTES:	NO CHANGE									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
0482-0001 CAPITAL ASSET										
		300,000.00	400,000.00		400,000.00			**400,000.00**	**400,000.00**	**400,000.00**
DEPT REQUESTED NOTES:	NO CHANGE									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST FOR ANTICIPATED FACILITY EXPENDITURES									
0483-0000 PROFESSIONAL SERVICES										
	25,000.00	19,001.10	50,000.00	382,169.16	100,000.00	93,120.56	93%	**100,000.00**	**100,000.00**	**100,000.00**
DEPT REQUESTED NOTES:	NO CHANGE									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST TO COVER ANTICIPATED CONSTRUCTION EXPENDITURES									
0493-0000 REPAIRS - BUILDING & GROUNDS										
	12,000,000.00	1,266,123.10	11,949,560.00	219,511.01	12,007,790.00	3,457,398.97	29%	**10,520,000.00**	**10,520,000.00**	**10,520,000.00**

WORKSHEET FOR BUDGET YEAR 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0029 PHYSICAL FACILITIES
-00 PHYSICAL FACILITIES

92% OF FISCAL YEAR ELAPSED

BUDGET OFFICER NOTES: $15,000 RECOMMENDED HISTORICAL SOCIETY REPAIRS FOR TRAIN CAR - BOCC APPROVED 6/8/2026 FOR FY2027

$9,500,000 - (EST) RECOMMENDED FY2026 CARRYOVER OF FUNDING FOR NEW COUNTY ADMINISTRATION BUILDING.

$600,000 - (EST) - RECOMMENDED FOR ANTICIPATED COUNTY ADMINISTRATION BUILDING FURNITURE

$30,000 - (EST) - RECOMMENDED FOR ANTICIPATED COUNTY ADMINISTRATION BUILDING FOR IT SERVER RACKS

$300,000 - (EST) - RECOMMENDED FOR ANTICIPATED COUNTY ADMINISTRATION BUILDING FOR SECURITY (CAMERA'S, EQUIPMENT, ETC.)

$75,000 - (EST) - ANTICIPATED MPO/JPO COURTHOUSE CONSTRUCTION

EST TOTAL: $10,520,000

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual As of 09/03/2026	Pct	FY 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0502-0000 PROPERTY TAXES - FACILITIES										
	4,100.00	3,247.00	4,100.00	3,343.00	4,100.00	3,183.00	78%	**4,100.00**	**4,100.00**	**4,100.00**
DEPT REQUESTED NOTES: NO CHANGE										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
0531-0000 RISK MANAGMENT										
	200.00	174.00	200.00	198.00	250.00	182.00	73%	**250.00**	**250.00**	**250.00**
DEPT REQUESTED NOTES: NO CHANGE - UNDERGROUND FUEL TANKS - LIABILITY INSURANCE										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
TOTAL 'B' EXPENSES	**12,041,300.00**	**1,597,117.76**	**12,423,860.00**	**608,654.39**	**12,531,140.00**	**3,555,229.22**	**28%**	**11,043,350.00**	**11,043,350.00**	**11,043,350.00**
DEPT TOTALS	**12,041,300.00**	**1,597,117.76**	**12,423,860.00**	**608,654.39**	**12,531,140.00**	**3,555,229.22**	**28%**	**11,043,350.00**	**11,043,350.00**	**11,043,350.00**

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 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund 29 Dept 0: Officer ________________ Commissioner ________________

Commissioner ________________ Commissioner ________________

FUND TOTALS

12,041,300.00	**1,597,117.76**	**12,423,860.00**	**608,654.39**	**12,531,140.00**	**3,555,229.22**	**28%**	**11,043,350.00**	**11,043,350.00**	**11,043,350.00**

WORKSHEET FOR BUDGET YEAR 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0031 MAGISTRATE FACILITES FUND
-00 MAGISTRATE FACILITES FUND

92% OF FISCAL YEAR ELAPSED

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual & Pct As of 09/03/2026	Fiscal Year 2027 Budget #2 Department Request Amt	Fiscal Year 2027 Budget #2 Budg Officer Request Amt	Fiscal Year 2027 Budget #2 Approved Budget Amt
0490-0000 REPAIRS & MAINTENANCE									
	2,500.00		2,500.00		500,000.00		**675,000.00**	**675,000.00**	**675,000.00**

DEPT REQUESTED NOTES: REQUEST INCREASE OF ADDITIONAL $175,000 FOR NEW M2 AUTOMATION SECURITY SYSTEM
- USE ALLOCATED REVENUE

CARRY OVER - BOCC APPROVED FOR FY2026 (7/16/2025) JUDICIAL CENTER REPAIRS FOR NEW CARPET, SECURITY GATES FOR BULLPIN PARKING LOT, NEW JUDICIAL CENTER PARKING.
$500,000 - ESTIMATED EXPENDITURES - USE ALLOCATED REVENUE

$75,000 JUDGES PARKING & SALLY PORT
$40,000 BULLPIN FENCING
$60,000 DIAGONAL PARKING BEHIND CCJC
$325,000 CCJC PARKING LOT
$180,400 CCJC SECURITY SYSTEM
TOTAL: $675,000

BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST

	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget Amount	FY2026 Actual & Pct	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
TOTAL 'B' EXPENSES	**2,500.00**		**2,500.00**		**500,000.00**		**675,000.00**	**675,000.00**	**675,000.00**
DEPT TOTALS	**2,500.00**		**2,500.00**		**500,000.00**		**675,000.00**	**675,000.00**	**675,000.00**

Fund 31 Dept 0: Officer ____________________ Commissioner ____________________

Commissioner ____________________ Commissioner ____________________

	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget Amount	FY2026 Actual & Pct	Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
FUND TOTALS	**2,500.00**		**2,500.00**		**500,000.00**		**675,000.00**	**675,000.00**	**675,000.00**

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 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0032 PREVENTIVE HEALTH FUND
-00 PREVENTIVE HEALTH FUND

92% OF FISCAL YEAR ELAPSED

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual As of 09/03/2026	Pct	Fiscal Year 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0650-0000 CONTRACT SERVICES										
	270,000.00	269,799.12	275,000.00	274,496.64	277,000.00	253,391.05	91%	**280,980.00**	**280,980.00**	**280,980.00**
TOTAL 'B' EXPENSES	**270,000.00**	**269,799.12**	**275,000.00**	**274,496.64**	**277,000.00**	**253,391.05**	**91%**	**280,980.00**	**280,980.00**	**280,980.00**
DEPT TOTALS	**270,000.00**	**269,799.12**	**275,000.00**	**274,496.64**	**277,000.00**	**253,391.05**	**91%**	**280,980.00**	**280,980.00**	**280,980.00**
FUND TOTALS	**270,000.00**	**269,799.12**	**275,000.00**	**274,496.64**	**277,000.00**	**253,391.05**	**91%**	**280,980.00**	**280,980.00**	**280,980.00**

DEPT REQUESTED NOTES: INCREASE OF $3,974 FROM FY2026 BUDGET AMOUNT - PER BUDGET REQUEST FROM SOUTH CENTRAL PUPLIC HEALTH DEPARTMENT.

BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST
FY2027 TOTAL $280,974 = $23,414.50 PER MONTH

Fund 32 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 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0033 COURT FACILITIES FUND
-00 COURT FACILITIES FUND

92% OF FISCAL YEAR ELAPSED

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual & Pct As of 09/03/2026	Pct	Fiscal Year 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0480-0000 EQUIPMENT PURCHASE										
	2,640.00 C	2,638.00	3,000.00	1,059.95	3,000.00	294.84	10%	**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	1,400.00	56%	**2,500.00**	**2,500.00**	**2,500.00**
DEPT REQUESTED NOTES:	NO CHANGE - COURT FACILITES MAGNETROMETER SECURITY SYSTEM MAINTENANCE AND LICENSING									
BUDGET OFFICER NOTES:	CONCUR WITH DEPARTMENT REQUEST									
TOTAL 'B' EXPENSES	**2,640.00**	**2,638.00**	**3,000.00**	**2,625.91**	**5,500.00**	**1,694.84**	**31%**	**5,500.00**	**5,500.00**	**5,500.00**
DEPT TOTALS	**2,640.00**	**2,638.00**	**3,000.00**	**2,625.91**	**5,500.00**	**1,694.84**	**31%**	**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**	**2,625.91**	**5,500.00**	**1,694.84**	**31%**	**5,500.00**	**5,500.00**	**5,500.00**

WORKSHEET FOR BUDGET YEAR 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0048 EMPLOYEE BENEFITS FUND
-00 EMPLOYEE BENEFITS FUND

92% OF FISCAL YEAR ELAPSED

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual As of 09/03/2026	Pct	Fiscal Year 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0420-0000 MEDICAL INSURANCE	683,550.00	652,825.60	649,500.00	771,485.92	760,895.00	739,848.30	97%	**855,705.00**	**855,705.00**	**855,705.00**
BUDGET OFFICER NOTES:	INCREASE OF $94,800 FROM FY2026 MEDICAL INSURANCE = $840,000 PCORI = $1,510 LIFEFLIGHT = $14,195 (NO INCREASE)									
0421-0000 DENTAL INSURANCE	150,000.00	145,244.74	150,000.00	146,615.41	156,000.00	149,745.38	96%	**156,000.00**	**156,000.00**	**156,000.00**
DEPT REQUESTED NOTES:	BOWEN RECOMMENDED TO DECREASE $3,000									
BUDGET OFFICER NOTES:	NO CHANGE DUE TO HISTORICAL EXPENDITURES									
0422-0000 LIFE INSURANCE	64,800.00	72,341.16	81,600.00	81,746.41	81,600.00	72,115.79	88%	**81,600.00**	**81,600.00**	**81,600.00**
BUDGET OFFICER NOTES:	NO CHANGE FROM FY2026									
0423-0000 WORK COMP INSURANCE	240,400.00	169,378.00	253,240.00	226,801.00	266,100.00	245,682.00	92%	**257,000.00**	**257,000.00**	**257,000.00**
BUDGET OFFICER NOTES:	REFLECTS CURRENT STATE INSURANCE FUND CLASSIFIED RATE - DECREASE OF $9,600 FROM FY2026									
0425-0000 MEDICAL CLAIMS	2,679,600.00	2,637,458.85	2,706,500.00	2,089,802.27	2,976,000.00	2,396,589.52	81%	**2,900,000.00**	**2,900,000.00**	**2,900,000.00**
BUDGET OFFICER NOTES:	DECREASE OF $76,000 FROM FY2026 MBA FIXED & CLAIMS = $266,100 REMOVED ADDITIONAL STOPLOSS FOR ANTICIPATED SPEC FROM FY2026 = $60,000 DUE TO FUND BALANCE									
0426-0000 VISION CLAIMS	55,200.00	52,344.81	54,000.00	53,065.39	55,020.00	53,117.31	97%	**50,000.00**	**50,000.00**	**50,000.00**
BUDGET OFFICER NOTES:	DECREASE OF $5,020 FROM FY2026									
TOTAL 'B' EXPENSES	**3,873,550.00**	**3,729,593.16**	**3,894,840.00**	**3,369,516.40**	**4,295,615.00**	**3,657,098.30**	**85%**	**4,300,305.00**	**4,300,305.00**	**4,300,305.00**
DEPT TOTALS	**3,873,550.00**	**3,729,593.16**	**3,894,840.00**	**3,369,516.40**	**4,295,615.00**	**3,657,098.30**	**85%**	**4,300,305.00**	**4,300,305.00**	**4,300,305.00**

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 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund 48 Dept 0: Officer ______________________ Commissioner ______________________

Commissioner ______________________ Commissioner ______________________

FUND TOTALS

3,873,550.00	**3,729,593.16**	**3,894,840.00**	**3,369,516.40**	**4,295,615.00**	**3,657,098.30**	**85%**	**4,300,305.00**	**4,300,305.00**	**4,300,305.00**

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 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

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

92% OF FISCAL YEAR ELAPSED

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual As of 09/03/2026	Pct	Fiscal Year 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0450-0001 NARCOTICS ENFORCEMENT										
	40,000.00 C	20,911.14	20,000.00	9,752.21	20,000.00	10,943.30	55%	**20,000.00**	**9,000.00**	**9,000.00**
BUDGET OFFICER NOTES:	RECOMMEND DECREASE OF $11,000 DUE TO HISTORICAL EXPENDITURES AND DEDICATED FUND BALANCE - WE WILL CONTINUE TO WATCH THE EXPENDITURES AND UPDATE AS NEEDED BEFORE BUDGET IS FINALIZED.									
0470-0000 AUTO EXPENSE										
		1,244.95	10,000.00	984.58	10,000.00	468.94	5%	**10,000.00**	**3,000.00**	**3,000.00**
BUDGET OFFICER NOTES:	RECOMMEND DECREASE OF $7,000 DUE TO HISTORICAL EXPENDITURES AND DEDICATED FUND BALANCE - WE WILL CONTINUE TO WATCH THE EXPENDITURES AND UPDATE AS NEEDED BEFORE BUDGET IS FINALIZED.									
TOTAL 'B' EXPENSES	**40,000.00**	**22,156.09**	**30,000.00**	**10,736.79**	**30,000.00**	**11,412.24**	**38%**	**30,000.00**	**12,000.00**	**12,000.00**
DEPT TOTALS	**40,000.00**	**22,156.09**	**30,000.00**	**10,736.79**	**30,000.00**	**11,412.24**	**38%**	**30,000.00**	**12,000.00**	**12,000.00**

Fund 53 Dept 0: Officer ______________________ Commissioner ______________________

Commissioner ______________________ Commissioner ______________________

FUND TOTALS	**40,000.00**	**22,156.09**	**30,000.00**	**10,736.79**	**30,000.00**	**11,412.24**	**38%**	**30,000.00**	**12,000.00**	**12,000.00**

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 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

Fund: 0061 COURT INTERLOCK FUND
-00 COURT INTERLOCK FUND

92% OF FISCAL YEAR ELAPSED

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual & Pct As of 09/03/2026		Fiscal Year 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0439-0000 SCRAM MONITORING COSTS										
	5,030.00 C	5,030.00	5,000.00	935.00	9,000.00	869.00	10%	**9,000.00**	**9,000.00**	**9,000.00**
TOTAL 'B' EXPENSES	**5,030.00**	**5,030.00**	**5,000.00**	**935.00**	**9,000.00**	**869.00**	**10%**	**9,000.00**	**9,000.00**	**9,000.00**
DEPT TOTALS	**5,030.00**	**5,030.00**	**5,000.00**	**935.00**	**9,000.00**	**869.00**	**10%**	**9,000.00**	**9,000.00**	**9,000.00**
FUND TOTALS	**5,030.00**	**5,030.00**	**5,000.00**	**935.00**	**9,000.00**	**869.00**	**10%**	**9,000.00**	**9,000.00**	**9,000.00**

DEPT REQUESTED NOTES: NO CHANGE - INTERLOCK FUNDS COLLECTED ARE DESIGNATED SPECIFICALLY FOR USE BY JUDGES AS THEY DEEM APPROPRIATE WITH COURT CASES AT THEIR DISCRETION

BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST

Fund 61 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 2027 BUDGET NUMBER 2
EXCLUDING INACTIVE ACCOUNTS AND ACCOUNTS WHERE ALL TOTALS ARE ZERO

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

92% OF FISCAL YEAR ELAPSED

Account Number	Fiscal Year 2024 Budget	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget Amount	Fiscal Year 2026 Actual & Pct As of 09/03/2026	Pct	FY 2027 Budget #2 Department Request Amt	Budg Officer Request Amt	Approved Budget Amt
0502-0001 PROPERTY TAXES - PERSONAL										
	5,000.00	822.02	5,000.00	1,519.78	5,000.00	1,356.70	27%	**5,000.00**	**5,000.00**	**5,000.00**
DEPT REQUESTED NOTES: NO CHANGE										
BUDGET OFFICER NOTES: CONCUR WITH DEPARTMENT REQUEST										
TOTAL 'B' EXPENSES	**5,000.00**	**822.02**	**5,000.00**	**1,519.78**	**5,000.00**	**1,356.70**	**27%**	**5,000.00**	**5,000.00**	**5,000.00**
DEPT TOTALS	**5,000.00**	**822.02**	**5,000.00**	**1,519.78**	**5,000.00**	**1,356.70**	**27%**	**5,000.00**	**5,000.00**	**5,000.00**

Fund 98 Dept 0: Officer ______________________ Commissioner ______________________

Commissioner ______________________ Commissioner ______________________

FUND TOTALS	**5,000.00**	**822.02**	**5,000.00**	**1,519.78**	**5,000.00**	**1,356.70**	**27%**	**5,000.00**	**5,000.00**	**5,000.00**
GRAND TOTALS	**40,582,891.00**	**26,827,061.71**	**42,565,870.11**	**27,578,560.55**	**45,311,015.00**	**29,827,995.03**	**66%**	**44,313,271.00**	**44,189,438.00**	**44,189,438.00**

* * * * * * * * * * 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: 2027 **Budget #:** 2 **Description:** 2027 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
01-00-301-2023	PROPERTY TAXES 2023	2,000.00	2,000.00	2,000.00
01-00-301-2024	PROPERTY TAXES 2024	5,000.00	5,000.00	5,000.00
01-00-301-2025	PROPERTY TAXES 2025	15,000.00	15,000.00	15,000.00
01-00-301-2026	PROPERTY TAXES 2026	1,750,752.00	1,750,752.00	1,750,752.00
01-00-310-2023	PENALTY 2023	100.00	100.00	100.00
01-00-310-2024	PENALTY 2024	100.00	100.00	100.00
01-00-310-2025	PENALTY 2025	500.00	500.00	500.00
01-00-310-2026	PENALTY 2026	1,000.00	1,000.00	1,000.00
01-00-313-2023	INTEREST 2023	1,500.00	1,500.00	1,500.00
01-00-313-2024	INTEREST 2024	1,500.00	1,500.00	1,500.00
01-00-313-2025	INTEREST 2025	1,500.00	1,500.00	1,500.00
01-00-313-2026	INTEREST 2026	1,000.00	1,000.00	1,000.00
01-00-324-01	SALES TAX BASE AMT - STATE	128,984.00	128,984.00	128,984.00
01-00-324-30	AG REPLACEMENT - STATE	206,477.00	206,477.00	206,477.00
01-00-324-31	PERSONAL PROP TAX REPL - STATE	27,053.00	27,053.00	27,053.00
01-00-327-06	CIVIL DEFENSE - FEDERAL	20,000.00	20,000.00	20,000.00
01-00-329-01	GRANTS - 911 MAPPING	76,000.00	76,000.00	76,000.00
01-00-336-00	ASSESSORS FEES	255,000.00	255,000.00	255,000.00
01-00-336-06	GIS MAPPING FEES	5,000.00	5,000.00	5,000.00
01-00-336-34	RECREATIONAL VEHICLE FEES	750.00	750.00	750.00
01-00-337-00	RECORDERS FEES	115,000.00	115,000.00	115,000.00
01-00-337-03	PASSPORT PHOTOS	5,000.00	5,000.00	5,000.00
01-00-337-05	POSTAGE FEES	1,000.00	1,000.00	1,000.00
01-00-338-23	VIN INSPECTIONS - DMV	1,500.00	1,500.00	1,500.00
01-00-341-01	INTEREST	150,000.00	150,000.00	150,000.00
01-00-341-02	INTEREST - JOINT	23,750.00	23,750.00	23,750.00
01-00-342-00	TAX COLLECTOR COSTS	1,000.00	1,000.00	1,000.00
01-00-342-02	CHECK CHARGE	200.00	200.00	200.00
01-00-342-03	SPECIAL ASSESSMENT FEES	11,900.00	11,900.00	11,900.00
01-00-343-00	IT SERVICES CONTRACT	4,800.00	4,800.00	4,800.00
01-00-345-17	JOINT POWERS AGRMNT - PUB DEF	23,500.00	23,500.00	23,500.00
01-00-349-00	FEES FOR MISC SERVICES	117,585.00	117,585.00	117,585.00
01-00-355-00	GROSS EARNINGS TAX	94,748.00	94,748.00	94,748.00
01-00-361-03	PAWN BROKER LICENSE	60.00	60.00	60.00
01-00-361-05	BUILDING PERMIT FEE	220,000.00	220,000.00	220,000.00
01-00-361-06	ZONING	20,000.00	20,000.00	20,000.00
01-00-391-00	MISCELLANEOUS REVENUE	4,500.00	4,500.00	4,500.00
01-00-399-50	SOCIAL SERVICES	50,000.00	50,000.00	50,000.00
01-00-399-85	REIMBURSEMENTS	46,100.00	46,100.00	46,100.00
	DEPT 00 - GENERAL FUND (CURRENT EXPENSE) TOTAL	3,389,859.00	3,389,859.00	3,389,859.00
	TOTAL GENERAL FUND (CURRENT EXPENSE)	**3,389,859.00**	**3,389,859.00**	**3,389,859.00**

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

Fiscal Year: 2027 **Budget #:** 2 **Description:** 2027 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
02-00-301-2023	PROPERTY TAXES 2023	250.00	250.00	250.00
02-00-301-2024	PROPERTY TAXES 2024	1,000.00	1,000.00	1,000.00
02-00-301-2025	PROPERTY TAXES 2025	1,500.00	1,500.00	1,500.00
02-00-301-2026	PROPERTY TAXES 2026	74,036.00	74,036.00	74,036.00
02-00-310-2023	PENALTY 2023	50.00	50.00	50.00
02-00-310-2024	PENALTY 2024	25.00	25.00	25.00
02-00-310-2025	PENALTY 2025	25.00	25.00	25.00
02-00-310-2026	PENALTY 2026	50.00	50.00	50.00
02-00-313-2023	INTEREST 2023	50.00	50.00	0.00
02-00-313-2024	INTEREST 2024	25.00	25.00	25.00
02-00-313-2025	INTEREST 2025	25.00	25.00	25.00
02-00-313-2026	INTEREST 2026	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	8,000.00	8,000.00	8,000.00
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	122,800.00	122,800.00	122,800.00
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	347,756.00	347,756.00	347,706.00
	TOTAL ROAD & BRIDGE	**347,756.00**	**347,756.00**	**347,706.00**

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

Fiscal Year: 2027 **Budget #:** 2 **Description:** 2027 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: 2027 **Budget #:** 2 **Description:** 2027 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
04-00-301-2023	PROPERTY TAXES 2023	300.00	300.00	300.00
04-00-301-2024	PROPERTY TAXES 2024	500.00	500.00	500.00
04-00-301-2025	PROPERTY TAXES 2025	3,000.00	3,000.00	3,000.00
04-00-301-2026	PROPERTY TAXES 2026	241,111.00	241,111.00	241,111.00
04-00-310-2023	PENALTY 2023	25.00	25.00	25.00
04-00-310-2024	PENALTY 2024	25.00	25.00	25.00
04-00-310-2025	PENALTY 2025	75.00	75.00	75.00
04-00-310-2026	PENALTY 2026	100.00	100.00	100.00
04-00-313-2023	INTEREST 2023	100.00	100.00	100.00
04-00-313-2024	INTEREST 2024	150.00	150.00	150.00
04-00-313-2025	INTEREST 2025	400.00	400.00	400.00
04-00-313-2026	INTEREST 2026	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: 2027 **Budget #:** 2 **Description:** 2027 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	220,000.00	220,000.00	220,000.00
	DEPT 00 - DISTRICT COURT TOTAL	220,883.00	220,883.00	220,883.00
	TOTAL DISTRICT COURT	**220,883.00**	**220,883.00**	**220,883.00**

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

Fiscal Year: 2027 **Budget #:** 2 **Description:** 2027 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
08-00-301-2023	PROPERTY TAXES 2023	5,000.00	5,000.00	5,000.00
08-00-301-2024	PROPERTY TAXES 2024	10,000.00	10,000.00	10,000.00
08-00-301-2025	PROPERTY TAXES 2025	50,000.00	50,000.00	50,000.00
08-00-301-2026	PROPERTY TAXES 2026	4,829,495.00	4,829,495.00	4,829,495.00
08-00-310-2023	PENALTY 2023	150.00	150.00	150.00
08-00-310-2024	PENALTY 2024	200.00	200.00	200.00
08-00-310-2025	PENALTY 2025	1,000.00	1,000.00	1,000.00
08-00-310-2026	PENALTY 2026	2,500.00	2,500.00	2,500.00
08-00-313-2023	INTEREST 2023	2,000.00	2,000.00	2,000.00
08-00-313-2024	INTEREST 2024	2,000.00	2,000.00	2,000.00
08-00-313-2025	INTEREST 2025	5,000.00	5,000.00	5,000.00
08-00-313-2026	INTEREST 2026	3,000.00	3,000.00	3,000.00
08-00-324-01	SALES TAX BASE AMT - STATE	368,122.00	368,122.00	368,122.00
08-00-324-02	SALES TAX EXCESS AMT - STATE	515,000.00	515,000.00	515,000.00
08-00-324-03	REVENUE SHARING	1,240,000.00	1,240,000.00	1,240,000.00
08-00-324-04	REINSTATE DRIVERS LIC - STATE	7,000.00	7,000.00	7,000.00
08-00-324-11	GRANT - BLM - STATE	4,500.00	4,500.00	4,500.00
08-00-324-17	GRANT - BOAT SAFETY - STATE	30,000.00	30,000.00	30,000.00
08-00-324-18	GRANT - OFF HWY VEHICL - STATE	37,694.00	37,694.00	37,694.00
08-00-324-31	PERSONAL PROP TAX REPL - STATE	46,849.00	46,849.00	46,849.00
08-00-327-13	GRANTS - JV JCA BLOCK GRANT	25,750.00	25,750.00	25,750.00
08-00-338-00	SHERIFFS FEES	40,000.00	40,000.00	40,000.00
08-00-338-22	VIN INSPECTIONS - SHERIFF	8,500.00	8,500.00	8,500.00
08-00-338-27	CONCEAL WEAPON PERMIT RENEWAL	13,000.00	13,000.00	13,000.00
08-00-338-33	DRIVERS LICENSE FEES - SHERIFF	84,000.00	84,000.00	84,000.00
08-00-338-35	FINGER PRINTING FEES - SHERIFF	3,000.00	3,000.00	3,000.00
08-00-345-01	CITY OF ALBION CONTRACT	2,500.00	2,500.00	2,500.00
08-00-345-02	CITY OF BURLEY CONTRACT	2,430,586.00	2,430,586.00	2,430,586.00
08-00-345-03	CITY OF DECLO CONTRACT	4,800.00	4,800.00	4,800.00
08-00-345-04	CITY OF MALTA CONTRACT	2,400.00	2,400.00	2,400.00
08-00-345-05	CITY OF OAKLEY CONTRACT	4,000.00	4,000.00	4,000.00
08-00-345-07	DARE OFFICER SRO	448,400.00	448,400.00	448,400.00
08-00-345-16	JOINT POWERS AGRMNT - MCCJC	5,804,240.00	5,804,240.00	5,804,240.00
08-00-349-00	FEES FOR MISC SERVICES	32,400.00	32,400.00	32,400.00
08-00-350-00	JUVENILE PROBATION CIG/TOBACCO	22,412.00	22,412.00	22,412.00
08-00-350-01	JUVENILE PROBATION LOTTERY	6,000.00	6,000.00	6,000.00
08-00-350-02	JUVENILE DRUG TEST / SUD REIMB	17,000.00	17,000.00	17,000.00
08-00-350-03	JUVENILE DRUG COURT FEES	500.00	500.00	500.00
08-00-350-04	JUVENILE PROBATION FEES	10,500.00	10,500.00	10,500.00
08-00-350-05	JUVENILE GPS FEES	2,000.00	2,000.00	2,000.00
08-00-355-00	GROSS EARNINGS TAX	160,000.00	160,000.00	160,000.00
08-00-360-10	COURT FINES AND FEES	40,000.00	40,000.00	40,000.00
08-00-391-16	SEX OFFENDER REGISTRATION	3,000.00	3,000.00	3,000.00
08-00-391-17	YOUTH PLATE FEES	100.00	100.00	100.00
08-00-397-01	FUND TRANSFER - MCCJC	-1,372,904.00	-1,372,904.00	-1,372,904.00
	DEPT 00 - JUSTICE FUND TOTAL	14,951,694.00	14,951,694.00	14,951,694.00
	TOTAL JUSTICE FUND	**14,951,694.00**	**14,951,694.00**	**14,951,694.00**

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

Fiscal Year: 2027 **Budget #:** 2 **Description:** 2027 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: 2027 **Budget #:** 2 **Description:** 2027 APPROVED BUDGET **Type:** REVENUE

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

FUND: 12 MISDEMEANOR PROBATION
DEPT: 00 MISDEMEANOR PROBATION

* Account No. - Description		Dept Requested Amount	Budget Officer Amount	Approved Amount
12-00-330-06	MC WORK FEES - MCCJC	750.00	750.00	750.00
12-00-359-01	PROBATION FEES	110,000.00	110,000.00	110,000.00
12-00-359-03	SCRAM UNITS	55,000.00	55,000.00	55,000.00
12-00-391-13	INTOX FEES AND DRUG TESTING	135,000.00	135,000.00	135,000.00
	DEPT 00 - MISDEMEANOR PROBATION TOTAL	300,750.00	300,750.00	300,750.00
	TOTAL MISDEMEANOR PROBATION	**300,750.00**	**300,750.00**	**300,750.00**

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

Fiscal Year: 2027 **Budget #:** 2 **Description:** 2027 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	18,000.00	18,000.00	18,000.00
	DEPT 00 - 911 COMMUNICATIONS TOTAL	276,000.00	276,000.00	276,000.00
	TOTAL 911 COMMUNICATIONS	**276,000.00**	**276,000.00**	**276,000.00**

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

Fiscal Year: 2027 **Budget #:** 2 **Description:** 2027 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	160,000.00	160,000.00	160,000.00
	DEPT 00 - CONSOLIDATED ELECTIONS TOTAL	280,000.00	280,000.00	280,000.00
	TOTAL CONSOLIDATED ELECTIONS	**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: 2027 **Budget #:** 2 **Description:** 2027 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	140,650.00	140,650.00	140,650.00
	DEPT 00 - COMMUNITY COLLEGE TOTAL	142,629.00	142,629.00	142,629.00
	TOTAL COMMUNITY COLLEGE	**142,629.00**	**142,629.00**	**142,629.00**

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

Fiscal Year: 2027 **Budget #:** 2 **Description:** 2027 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
18-00-301-2023	PROPERTY TAXES 2023	300.00	300.00	300.00
18-00-301-2024	PROPERTY TAXES 2024	750.00	750.00	750.00
18-00-301-2025	PROPERTY TAXES 2025	2,000.00	2,000.00	2,000.00
18-00-301-2026	PROPERTY TAXES 2026	106,177.00	106,177.00	106,177.00
18-00-310-2023	PENALTY 2023	10.00	10.00	10.00
18-00-310-2024	PENALTY 2024	20.00	20.00	20.00
18-00-310-2025	PENALTY 2025	50.00	50.00	50.00
18-00-310-2026	PENALTY 2026	100.00	100.00	100.00
18-00-313-2023	INTEREST 2023	100.00	100.00	100.00
18-00-313-2024	INTEREST 2024	150.00	150.00	150.00
18-00-313-2025	INTEREST 2025	300.00	300.00	300.00
18-00-313-2026	INTEREST 2026	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	136,916.00	136,916.00	136,916.00
	TOTAL CASSIA COUNTY FAIR	**136,916.00**	**136,916.00**	**136,916.00**

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

Fiscal Year: 2027 **Budget #:** 2 **Description:** 2027 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
19-00-301-2023	PROPERTY TAXES 2023	35.00	35.00	35.00
19-00-301-2024	PROPERTY TAXES 2024	100.00	100.00	100.00
19-00-301-2025	PROPERTY TAXES 2025	750.00	750.00	750.00
19-00-301-2026	PROPERTY TAXES 2026	44,925.00	44,925.00	44,925.00
19-00-310-2023	PENALTY 2023	5.00	5.00	5.00
19-00-310-2024	PENALTY 2024	5.00	5.00	5.00
19-00-310-2025	PENALTY 2025	20.00	20.00	20.00
19-00-310-2026	PENALTY 2026	25.00	25.00	25.00
19-00-313-2023	INTEREST 2023	25.00	25.00	25.00
19-00-313-2024	INTEREST 2024	25.00	25.00	25.00
19-00-313-2025	INTEREST 2025	100.00	100.00	100.00
19-00-313-2026	INTEREST 2026	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	51,619.00	51,619.00	51,619.00
	TOTAL HISTORICAL SOCIETY	**51,619.00**	**51,619.00**	**51,619.00**

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

Fiscal Year: 2027 **Budget #:** 2 **Description:** 2027 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
20-00-301-2023	PROPERTY TAXES 2023	300.00	300.00	300.00
20-00-301-2024	PROPERTY TAXES 2024	1,000.00	1,000.00	1,000.00
20-00-301-2025	PROPERTY TAXES 2025	5,000.00	5,000.00	5,000.00
20-00-301-2026	PROPERTY TAXES 2026	252,705.00	252,705.00	252,705.00
20-00-310-2023	PENALTY 2023	10.00	10.00	10.00
20-00-310-2024	PENALTY 2024	20.00	20.00	20.00
20-00-310-2025	PENALTY 2025	100.00	100.00	100.00
20-00-310-2026	PENALTY 2026	150.00	150.00	150.00
20-00-313-2023	INTEREST 2023	150.00	150.00	150.00
20-00-313-2024	INTEREST 2024	200.00	200.00	200.00
20-00-313-2025	INTEREST 2025	750.00	750.00	750.00
20-00-313-2026	INTEREST 2026	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	294,020.00	294,020.00	294,020.00
	TOTAL REVALUATION	**294,020.00**	**294,020.00**	**294,020.00**

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

Fiscal Year: 2027 **Budget #:** 2 **Description:** 2027 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
23-00-301-2023	PROPERTY TAXES 2023	2,000.00	2,000.00	2,000.00
23-00-301-2024	PROPERTY TAXES 2024	4,000.00	4,000.00	4,000.00
23-00-301-2025	PROPERTY TAXES 2025	10,000.00	10,000.00	10,000.00
23-00-301-2026	PROPERTY TAXES 2026	700,000.00	700,000.00	700,000.00
23-00-310-2023	PENALTY 2023	50.00	50.00	50.00
23-00-310-2024	PENALTY 2024	100.00	100.00	100.00
23-00-310-2025	PENALTY 2025	150.00	150.00	150.00
23-00-310-2026	PENALTY 2026	500.00	500.00	500.00
23-00-313-2023	INTEREST 2023	1,000.00	1,000.00	1,000.00
23-00-313-2024	INTEREST 2024	1,000.00	1,000.00	1,000.00
23-00-313-2025	INTEREST 2025	100.00	100.00	100.00
23-00-313-2026	INTEREST 2026	500.00	500.00	500.00
23-00-391-08	GATE RECEIPTS	150,000.00	150,000.00	150,000.00
	DEPT 00 - SOLID WASTE DISTRICT TOTAL	869,400.00	869,400.00	869,400.00

TOTAL SOLID WASTE DISTRICT	**869,400.00**	**869,400.00**	**869,400.00**

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

Fiscal Year: 2027 **Budget #:** 2 **Description:** 2027 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**

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

Fiscal Year: 2027 **Budget #:** 2 **Description:** 2027 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
27-00-301-2023	PROPERTY TAXES 2023	2,000.00	2,000.00	2,000.00
27-00-301-2024	PROPERTY TAXES 2024	750.00	750.00	750.00
27-00-301-2025	PROPERTY TAXES 2025	4,000.00	4,000.00	4,000.00
27-00-301-2026	PROPERTY TAXES 2026	331,325.00	331,325.00	331,325.00
27-00-310-2023	PENALTY 2023	50.00	50.00	50.00
27-00-310-2024	PENALTY 2024	25.00	25.00	25.00
27-00-310-2025	PENALTY 2025	100.00	100.00	100.00
27-00-310-2026	PENALTY 2026	150.00	150.00	150.00
27-00-313-2023	INTEREST 2023	200.00	200.00	200.00
27-00-313-2024	INTEREST 2024	50.00	50.00	50.00
27-00-313-2025	INTEREST 2025	300.00	300.00	300.00
27-00-313-2026	INTEREST 2026	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	64,512.00	64,512.00	64,512.00
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	531,362.00	531,362.00	531,362.00

TOTAL NOXIOUS WEED & PEST	**531,362.00**	**531,362.00**	**531,362.00**

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

Fiscal Year: 2027 **Budget #:** 2 **Description:** 2027 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: 2027 **Budget #:** 2 **Description:** 2027 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
29-00-391-02	RENT	6,600.00	6,600.00	6,600.00
	DEPT 00 - PHYSICAL FACILITIES TOTAL	6,600.00	6,600.00	6,600.00
	TOTAL PHYSICAL FACILITIES	**6,600.00**	**6,600.00**	**6,600.00**

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

Fiscal Year: 2027 **Budget #:** 2 **Description:** 2027 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	100,000.00	100,000.00	100,000.00
31-00-360-05	MAGISTRATE FACILITY & OPS	34,175.00	34,175.00	34,175.00
	DEPT 00 - MAGISTRATE FACILITES FUND TOTAL	134,175.00	134,175.00	134,175.00
	TOTAL MAGISTRATE FACILITES FUND	**134,175.00**	**134,175.00**	**134,175.00**

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

Fiscal Year: 2027 **Budget #:** 2 **Description:** 2027 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
32-00-301-2023	PROPERTY TAXES 2023	300.00	300.00	300.00
32-00-301-2024	PROPERTY TAXES 2024	750.00	750.00	750.00
32-00-301-2025	PROPERTY TAXES 2025	3,000.00	3,000.00	3,000.00
32-00-301-2026	PROPERTY TAXES 2026	224,627.00	224,627.00	224,627.00
32-00-310-2023	PENALTY 2023	25.00	25.00	25.00
32-00-310-2024	PENALTY 2024	50.00	50.00	50.00
32-00-310-2025	PENALTY 2025	100.00	100.00	100.00
32-00-310-2026	PENALTY 2026	100.00	100.00	100.00
32-00-313-2023	INTEREST 2023	100.00	100.00	100.00
32-00-313-2024	INTEREST 2024	200.00	200.00	200.00
32-00-313-2025	INTEREST 2025	300.00	300.00	300.00
32-00-313-2026	INTEREST 2026	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	256,742.00	256,742.00	256,742.00
	TOTAL PREVENTIVE HEALTH FUND	**256,742.00**	**256,742.00**	**256,742.00**

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

Fiscal Year: 2027 **Budget #:** 2 **Description:** 2027 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	7,500.00	7,500.00	7,500.00
	DEPT 00 - COURT FACILITIES FUND TOTAL	7,500.00	7,500.00	7,500.00
	TOTAL COURT FACILITIES FUND	**7,500.00**	**7,500.00**	**7,500.00**

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

Fiscal Year: 2027 **Budget #:** 2 **Description:** 2027 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	4,300,305.00	4,300,305.00	4,300,305.00
	DEPT 00 - EMPLOYEE BENEFITS FUND TOTAL	4,300,305.00	4,300,305.00	4,300,305.00
	TOTAL EMPLOYEE BENEFITS FUND	**4,300,305.00**	**4,300,305.00**	**4,300,305.00**

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

Fiscal Year: 2027 **Budget #:** 2 **Description:** 2027 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: 2027 **Budget #:** 2 **Description:** 2027 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: 2027 **Budget #:** 2 **Description:** 2027 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	200.00	200.00	200.00
	DEPT 00 - WIDOW'S BENEFIT FUND TOTAL	200.00	200.00	200.00
	TOTAL WIDOW'S BENEFIT FUND	**200.00**	**200.00**	**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: 2027 **Budget #:** 2 **Description:** 2027 APPROVED BUDGET **Type:** REVENUE

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

GRAND TOTAL	**26,909,443.00**	**26,909,443.00**	**26,909,393.00**

* E N D O F R E P O R T *

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 unscheduled 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.