



Douglas County

Board of County Commissioners

Public Meeting Notice and Agenda

Mark Gardner
Nathan Tolbert
Sharla Hales
Wesley Rice
Danny Tarkanian

Monday, March 23, 2026

10:00 AM

**Historic Courthouse
1616 Eighth St.
Minden, NV 89423**

The Board of County Commissioners sit jointly as the following boards: Liquor Board, License Board, Tahoe-Douglas Transportation District Board, Water District Board, and the Redevelopment Agency. Agenda items may be taken out of order, may be combined for consideration, or may be removed from the agenda at any time. All items designated “for possible action” may include discussion by the County Commissioners and they may take action to approve, modify, deny, take “no action,” or continue the item.

To Watch the Meeting: Members of the public may click on the following link to watch the livestream of the Board of County Commissioners meeting: <https://www.youtube.com/@douglascountynv>

Written Public Comment: To offer public comment before the Board meeting, members of the public may submit public comments online through the County’s public comment form by clicking on the following link:

https://www.douglascountynv.gov/government/board_of_county_commissioners/public_comment

Public Comment During the Meeting: Members of the public may attend the meeting in person at the address listed at the top of the agenda to provide public comment.

Supporting Materials:

Copies of supporting material can be requested in person from the Douglas County Clerk/Treasurer's Office, 1616 8th Street, Minden, Nevada or by calling Nicki Leeper at 775-782-9014. Electronic copies of the agenda and supporting materials are also available at the following websites:

State of Nevada Public Notices Website: <https://notice.nv.gov/>

Douglas County Meeting website: https://douglascountynv.granicus.com/ViewPublisher.php?view_id=1

Notice to Persons with Disabilities:

Members of the public who are disabled or require special assistance or accommodations are requested to notify the Douglas County Manager's Office in writing at Post Office Box 218, Minden, Nevada 89423 or by calling 775-782-9821 at least 20 hours in advance of the meeting.

Members of the public may call the County Manager’s office at 775-782-9821 to obtain help making public comment using any of the foregoing methods.

A copy of the finalized agenda is posted at the Minden Inn at 1594 Esmeralda Avenue, Minden Nevada.

DOUGLAS COUNTY BOARD OF COUNTY COMMISSIONERS

FINAL AGENDA

March 23, 2026

LUNCH BREAK

The Board of County Commissioners may break for lunch at approximately noon and will reconvene after a break at the discretion of the Chairperson.

1. CALL TO ORDER

2. PLEDGE OF ALLEGIANCE

Led by Chief Operating Officer Kathy Lewis

3. PUBLIC COMMENT (No Action)

Forum Restrictions and Orderly Conduct of Business

The Board of County Commissioners conducts the business of Douglas County and its citizens during its meetings. The Board may impose reasonable, content-neutral restrictions on public comment such as comments that are on topics that are not within the jurisdiction, authority, or control of the Board of County Commissioners, or if the content of the comment is willfully disruptive of the meeting by being irrelevant, repetitious, slanderous, offensive, inflammatory, irrational, or amounts to a personal attack or interfering with the rights of other speakers. The presiding officer may order the removal of any person whose statement or other conduct disrupts the orderly, efficient or safe conduct of the meeting. Warnings against disruptive comments or behavior may or may not be given prior to removal. Hand clapping, making remarks or gestures from the audience that may interrupt, interfere or prevent any speaker from commenting should not occur.

Responses to Public Comments

The Board of County Commissioners can deliberate or take action only if a matter has been listed on an agenda properly posted prior to the meeting. During the public comment period, speakers may address matters listed or not listed on the published agenda as long as those matters are within the jurisdiction and control of the Board of County Commissioners. The Open Meeting Law does not expressly prohibit responses to public comments by the Commissioners. However, responses from Commissioners to unlisted public comment topics could become deliberation on a matter without notice to the public. On the advice of legal counsel, and to ensure the public has notice of all matters the Board of County Commissioners will consider, Commissioners may choose not to respond to public comments, except to correct factual inaccuracies, ask clarifying questions, or to ask that a matter be listed on a future agenda.

Public comment is limited to three minutes per speaker unless additional time is granted by the Board Chairperson. The Board of Commissioners uses timing lights to ensure that everyone has an opportunity to speak. You will see a green light when you begin, and then a yellow light which indicates that you have thirty seconds left and should conclude your comments. Once the light turns red, please sit down.

In addition to opening public comment, public comment will also be taken on administrative agenda items that are identified for possible action and closing public comment. If you plan to speak on a specific agenda item that is on the administrative agenda and identified for possible

action, then please provide your public comment when that agenda item is heard.

Public comment must be limited to matters that are within the jurisdiction and control of the Board of County Commissioners. Public comment must be addressed to the Chairperson and not to members of the public so that the Board may take future action on the issues that are raised by the public.

At this time, public comment will be taken on those items that are within the jurisdiction and control of the Board of County Commissioners.

4. APPROVAL OF AGENDA

For possible action. Approval of the proposed agenda. The Board of Commissioners reserves the right to take items in a different order to accomplish business in the most efficient manner, to combine two or more agenda items for consideration, and to remove items from the agenda or delay discussion relating to items on the agenda.

ADMINISTRATIVE AGENDA

The Chairperson will read the agenda title into the public record and will have the discretion to determine how the item will be presented. Agenda items may be considered ahead of or after the schedule indicated by this agenda. Public comment will be taken on items that are identified for possible action.

5. For possible action. Discussion to provide staff direction in the preparation of the Fiscal Year 2026-27 Budgets for all Douglas County and Douglas County Redevelopment Agency funds. Discussion may include a general overview of the Douglas County Budget and presentations by staff including, but not limited to, presentations on the following: General Fund-all departments including supplemental requests; Special Revenue Funds including supplemental requests; Debt Service Funds; Enterprise Funds including supplemental requests; Internal Service Funds including supplemental requests; Capital Projects Funds including supplemental requests; Redevelopment Agency funds; and Capital Improvement Projects. (Kathy Lewis, Chief Operating Officer)

6. CLOSING PUBLIC COMMENT (No Action)

At this time, public comment will be taken on those items that are within the jurisdiction and control of the Board of Commissioners or those agenda items where public comment has not already been taken.

7. ADJOURNMENT

**BOARD OF COUNTY COMMISSIONERS AGENDA ITEM
COVER PAGE**

MEETING DATE: March 23, 2026

TIME REQUIRED:

AGENDA: **ADMINISTRATIVE AGENDA**

TITLE:

For possible action. Discussion to provide staff direction in the preparation of the Fiscal Year 2026-27 Budgets for all Douglas County and Douglas County Redevelopment Agency funds. Discussion may include a general overview of the Douglas County Budget and presentations by staff including, but not limited to, presentations on the following: General Fund-all departments including supplemental requests; Special Revenue Funds including supplemental requests; Debt Service Funds; Enterprise Funds including supplemental requests; Internal Service Funds including supplemental requests; Capital Projects Funds including supplemental requests; Redevelopment Agency funds; and Capital Improvement Projects. (Kathy Lewis, Chief Operating Officer)

RECOMMENDED MOTION:

Provide staff direction regarding the Fiscal Year 2026-27 Budgets for Douglas County and the Douglas County Redevelopment Agency funds as presented.

FINANCIAL IMPACT:

The Board of County Commissioner will provide direction to staff in the preparation of the Fiscal Year 2026-27 budgets. Tentative fund balance amounts will be presented within each fund.

BACKGROUND:

This is the first set of public hearings on the Fiscal Year 2026-27 budget. The agenda will include an overview of the budget-development process and presentations by County departments and elected officials highlighting their functions.

Presentation times are subject to change at the discretion of the chairman, but are tentatively scheduled as follows:

March 23, 2026, Tentative Budget Hearing

Finance: Overview of County Budgets and Budget Process
Departmental Presentation by the Sheriff

Departmental Presentation by the Clerk/Treasurer
Departmental Presentation by the District Attorney
Departmental Presentation by Indigent Defense

March 24, 2026, Tentative Budget Hearing

Departmental Presentation by China Spring Youth Camp
Departmental Presentation by Alternative Sentencing
Departmental Presentation by the Recorder
Departmental Presentation by Technology Services
Departmental Presentation by Public Works
Departmental Presentation by Human Resources

March 30, 2026, Tentative Budget Hearing

Departmental Presentation by Community Development
Departmental Presentation by the Library
Departmental Presentation by Community Services

March 31, 2026, Tentative Budget Hearing

Departmental Presentation by the County Manager's Office
Departmental Presentation by Emergency Management
Departmental Presentation by the Courts
Departmental Presentation by Juvenile Probation/Detention
Department Presentation by the Assessor
Departmental Presentation by Finance (to include departments/funds not specifically presenting)
Finance: Wrap Up of County Budgets and Budget Process
Board of County Commissioners Direction

The County Commissioners may consider budgets in a different order than the tentative schedule indicated above, and the hearings will continue day-to-day as needed.

ATTACHMENTS:

[Sheriff Budget Presentation.pdf](#)
[Clerk Treasurer - Clerk and TGS Budget Presentation FY26-27.pdf](#)
[Clerk Treasurer - Elections Budget Presentation FY26-27.pdf](#)
[Clerk Treasurer - Treasurer Budget Presentation FY26-27.pdf](#)
[District Attorney Budget Presentation FY26-27.pdf](#)
[Indigent Defense Budget Presentation FY26-27.pdf](#)
[1A Tentative Budget Presentation Schedule.pdf](#)
[1B. FTEs Reconciliation.pdf](#)
[1C Tentative Budget Fund Summary.pdf](#)
[2a. Operating Budget Increase Requests.pdf](#)
[2b. - Supplemental Requests- Non-Personnel.pdf](#)

- 2c. Supplemental Requests -Personnel.pdf
- 3. Capital Improvement Program Summary.pdf
- 4. General Fund Budget Worksheets.pdf
- 5. Special Revenue Funds Budget Worksheets.pdf
- 6. Internal Service Funds Budget Worksheet.pdf
- 7. Enterprise Funds Budget Worksheet.pdf
- 8. Capital Project Funds Budget Worksheet.pdf
- 9. Debt Service Fund Budget Worksheets.pdf
- 10. Redevelopment Agency Funds Worksheets.pdf



• Douglas County Sheriff's Office

Sheriff Daniel J. Coverley

SHERIFF DAN COVERLEY



DCSO STAFFING ADMINISTRATION DIVISION



ADMINISTRATIVE DIVISION

<i>Sheriff-</i>	<i>Elected Official</i>
<i>Undersheriff-</i>	<i>1 position</i>
<i>Division Commander-</i>	<i>1 position</i>
<i>Sergeant-</i>	<i>1 position</i>
<i>Deputy Sheriff (IT)-</i>	<i>1 position</i>
<i>School Resource Deputies-</i>	<i>4 positions</i>
<i>Administrative Staff-</i>	<i>3 positions</i>
	<i>Administration Asst. to the Sheriff</i>
	<i>Budget Analyst (full-time)</i>
	<i>Accounting Specialist (full-time)</i>
<i>Records-</i>	<i>8.5 positions</i>
	<i>Records Manager</i>
	<i>Records and Licensing Technicians- 4 positions</i>
	<i>Lake Tahoe Sub Secretary</i>
	<i>Warrants and Extradition Specialist</i>
	<i>Portable Event Recording Device Network Technician</i>
	<i>Part time Records Clerk</i>

DCSO STAFFING INVESTIGATIONS DIVISION



INVESTIGATIONS DIVISION

<i>Division Commander-</i>	<i>1 Position</i>
<i>Sergeant-</i>	<i>2 Positions</i>
<i>Investigators-</i>	<i>11 Positions (7 General/4 Narcotics/1 Deputy Plus 5)</i>
<i>Narcotics Units-</i>	<i>DCSET TriNet Task Force FBI Safe Streets Task Force DEA</i>
<i>Evidence Technicians-</i>	<i>2 Positions</i>
<i>Administrative Staff-</i>	<i>1 Position</i>

DCSO STAFFING PATROL DIVISION



PATROL DIVISION

<i>Division Commander-</i>	<i>1 position</i>
<i>Sergeants-</i>	<i>6 positions</i>
<i>Traffic Unit-</i>	<i>1 Sergeant / 3 Deputies positions</i>
<i>Patrol Deputies-</i>	<i>39 positions</i>

DCSO STAFFING JAIL DIVISION



JAIL DIVISION

<i>Division Commander-</i>	<i>1 position</i>
<i>Sergeants-</i>	<i>5 positions</i>
<i>Jail Deputies-</i>	<i>28 positions</i>
<i>Civil Unit-</i>	<i>3 positions</i>
<i>Sergeant</i>	
<i>Deputies- 2</i>	
<i>Part Time Deputy Bailiffs-</i>	<i>3 positions</i>
<i>Civil Secretary-</i>	<i>1 position (60 hours)</i>
<i>Food Services Chef-</i>	<i>1 position</i>
<i>Jail Secretary-</i>	<i>1 position</i>
<i>JLEC Security-</i>	<i>9 positions</i>

ACTIVITY IN DOUGLAS COUNTY

YEAR	Calls For Service DCSO	ARRESTS	CITATIONS	INV ASSIGNED CASES	CORONER	TOTAL BOOKINGS IN JAIL FOR YEAR	TOTAL RELEASES FROM JAIL FOR YEAR	AVG DAYS IN JAIL	TOTAL PERMITS FOR YEAR
2008	35,561	2,428	4,469	745	249	2,771	2,778	77	3,282
2009	37,574	2,462	5,588	753	268	2,869	2,888	84	3,251
2010	40,374	2,426	5,036	635	240	2,578	2,602	81	2,752
2011	42,557	2,462	5,944	722	264	2,491	2,482	60	2,808
2012	42,155	2,663	5,966	577	239	2,675	2,711	63	3,128
2013	36,164	2,495	5,717	550	299	2,848	2,557	63	3,443
2014	35,753	3,007	5,574	638	295	3,030	2,583	76	3,512
2015	36,825	2,090	5,879	733	305	2,776	2,586	62	3,444
2016	42,536	2,031	9,819	563	329	2,767	2,417	59	4,003
2017	39,806	1,902	5,818	531	288	2,451	2,161	47	4,635
2018	40,780	2,104	5,211	595	266	2,836	2,438	59	4,473
2019	38,655	1,748	4,295	442	282	2,654	2,302	71	4,269
2020	37,330	1,595	2,717	500	305	2,331	1,875	59	4,229
2021	35,153	1,774	2,309	567	331	2,552	2,191	67	3,566
2022	32,616	2455	2,961	473	329	2,236	1,835	81	3,780
2023	32,155	1,847	2,794	500	292	2263	2011	86	3775
2024	33,106	2068	3,402	551	309	2121	1901	89	3897
2025	33,638	2202	2,698	532	331	2439	2123	108	3893

Expenditure Summary – Sheriff Departments

Account	Account Description	FY26 Adopted Budget	FY27 Department Budget	\$ Change FY26 to FY27	FY27 Finance Review
Fund 101 - General Fund					
EXPENSE					
<i>Services & Supplies</i>					
520.021	Sheriffs S A R	20,000	12,227	(7,773)	12,227
520.031	Material Testing	102,000	102,000	-	102,000
520.033	Extraditions	20,250	20,250	-	20,250
520.034	Investigations	51,403	51,403	-	51,403
520.052	Applicant License Expense	3,911	3,911	-	3,911
520.060	Postage/Po Box Rent	148	148	-	148
520.064	Travel	40,000	40,000	-	40,000
520.078	Printing & Binding	6,675	6,675	-	6,675
520.085	Telephone/Communications	107,086	129,536	22,450	129,536
520.088	Utilities	1,839	1,839	-	1,839
520.091	Refuse	3,000	3,000	-	3,000
520.108	Maint Office Equip	21,426	21,838	412	21,838
520.116	Veh. Maint-Co Shop	567,782	567,782	-	547,546
520.118	Veh.Maint-Outside Repairs	9,000	9,000	-	9,000
520.136	Rents & Leases Equipment	17,325	15,628	(1,697)	15,628
520.141	Rents/Leases Other	14,443	13,156	(1,287)	13,156
520.170	Memberships	1,920	2,097	177	2,097
520.200	Training & Education	30,800	30,800	-	30,800
520.201	Jail Kitchen Food & Supplies	233,504	233,504	-	233,504
520.203	Post Training	2,400	2,400	-	2,400
520.207	Crisis Neg. Team Training & Supplies	1,082	1,082	-	1,082
520.256	Risk Mgmt Cost Allocation	253,450	253,450	-	179,784
520.452	Posse	500	500	-	500

Expenditure Summary – Sheriff Departments

Account	Account Description	FY26 Adopted Budget	FY27 Department Budget	\$ Change FY26 to FY27	FY27 Finance Review
Fund 101 - General Fund					
EXPENSE					
<i>Services & Supplies</i>					
521.120	Autopsies	168,000	100,000	(68,000)	100,000
521.150	Med & Dental	655,200	681,408	26,208	681,408
521.230	Semi Professional	48,000	13,036	(34,964)	13,036
532.001	Operating Supplies	6,226	6,226	-	6,226
532.003	Gas & Oil	376,721	376,721	-	376,721
532.008	Batteries	3,000	3,000	-	3,000
532.009	Swat Program Costs	20,000	20,000	-	20,000
532.028	Uniforms	47,000	104,017	57,017	104,017
532.035	Prisoner Supplies	56,000	56,000	-	56,000
532.036	Badges & Insignia	2,178	2,178	-	2,178
532.037	Ammunition	60,000	60,000	-	60,000
532.038	Investigation Supplies	5,000	5,000	-	5,000
532.039	Other Personal Supplies	1,447	1,447	-	1,447
532.040	Employee Awards	1,500	1,500	-	1,500
532.055	Books & Periodicals	1,800	1,800	-	1,800
532.069	Other Institutional	49,324	49,324	-	49,324
533.800	Office Supplies	33,500	33,500	-	33,500
533.802	Small Equipment	516,281	516,281	-	516,281
533.803	Forms	2,628	2,628	-	2,628
533.806	Software	288,082	295,539	7,457	295,539
540.010	Grants-Services & Supplies	8,000	8,000	-	8,000
<i>Services & Supplies Totals</i>		3,859,831	3,859,831	-	3,765,929
<i>Capital Outlay/Projects</i>					
564.700	Motor Vehicles	380,352	380,352	-	380,352
<i>Capital Outlay/Projects Totals</i>		380,352	380,352	-	380,352
EXPENSE TOTALS		4,240,183	4,240,183	-	4,146,281



MENTAL HEALTH FOR FIRST RESPONDERS

GRANT FUNDED MENTAL HEALTH SERVICES

- Sheriff Office was able to get grant funding for first responders.
- It will cover:
 - Help development an internal Peer Group of Deputies
 - Train Peer Group and Administrators on the sustainability and need for mental health awareness in law enforcement
 - Yearly mental health awareness training and visits for all sworn personnel (75% coverage)
 - Pay for mental health services immediately after a critical incident for those involved.
 - Continued help for those who are in need of mental health services after a critical incident.

MOBILE OUTREACH SAFETY TEAM (MOST)

- (MOST) is a specialized co-response program, featuring law enforcement officers paired with mental health clinicians, designed to handle crisis calls, reduce arrests, and connect individuals with services rather than incarceration.
- Sheriff's Office was given Nevada One monies to help keep a full-time clinician with a Deputy to provide MOST services in Douglas County.

TASK FORCE INVESTIGATORS

- The Sheriff's Office currently has 3 sworn personnel assigned to task forces who work outside Douglas County and three sworn personnel assigned to the Street Enforcement team.
 - DEA/FBI Safe Streets/ TriNet Task force
 - Major cases this year have made significant and noticeable supply issues with the sales/possession of drugs in Douglas County.
 - DCSO also works with other task force (HSI) on crimes involving computers

TECHNOLOGY

- FUSUS

Real Time Crime Center- started implantation.

Axon cameras what we are using currently

Axon respond

Watching SWAT search
warrant on the phone

Can check on Deputies
and ensure they are safe
when unable to reach
them- or watch call

Taser 10- change in the
function of the Taser.

<https://www.youtube.com/watch?v=kESowqpXChc&t=18s>



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- QUESTIONS?





DOUGLAS COUNTY

BUDGET WORKSHOP

Clerk & Tahoe General Services

Fiscal Year 26-27

Clerk/Tahoe General Services

Mission Statement

Working together, as one strong team, to provide our community with quality County services, while exhibiting integrity in all we do, exemplifying exceptional customer service, and demonstrating fidelity to the law.

Department Description

With rotation between two office locations (Minden & Stateline), Clerk, CMaRT, DMV, Revenue Collection, and Election functions are provided to the public as our external customers and to various Boards and County departments as our internal customers.



Workload

Clerk Functions

Marriage License Issuance
Marriage Officiant Certification
Fictitious Firm Name Filings
Notary Bond Filings
Outdoor Festival Permits
Passport Acceptance Agents

Both Offices

CMaRT Functions

(Clerk Minutes & Recording Team)

Clerk to Various Boards
Transcribe Verbatim Meeting Minutes
Prepare & Publish Meeting Notices
Retain Ordinances and Resolutions
Agreement Indexing

Election Functions

Candidate Filing
Run Vote Centers for Early Voting
Run Vote Centers for Election Day
Same Day Voter Registration

Valley Office

Stateline DMV Functions

Vehicle Registration Renewals
New Vehicle Registration
Vehicle Title Transfers
Special and Personalized Plates
Handicap Placard Processing

Revenue Collection Functions

Property Tax Collection
County Department Revenue Collection
Reconciles Office Close & Deposit

Lake Office

Accomplishments

- Consistently delivered high-quality work output despite prolonged staffing shortages, including one team member short for six months and two team members short for three months.
- Efficiently de-escalated customer concerns regarding the Nevada State Office's cybersecurity incident and successfully rearranged customer appointments and the resulting backlog of transactions, due to DMV services being temporarily suspended at the Tahoe General Services Office for approximately three weeks.
- Finalized the digital preservation of marriage officiant certificates issued prior to the enactment of the five-year term resolution.
- Collaborated in the comprehensive administration of the August 2025 Mock 4 and October 2025 Mock 5 elections by performing test procedures to ensure safeguarding protocols.
- Facilitated 2026 Election Candidate Filing using Aurora, the State software system.

*Tie to Strategic Plan: **Serving Our Community with Quality Services**

Goals

- Deliver high-quality clerk support that aligns with the Board of County Commissioners' momentous drive to accomplish an increasing amount of the Douglas County Strategic Plan goals.
- Execute clerking and minute writing for an accelerated number of Planning Commission Meetings anticipated for the Title 20 Douglas County Development Code update.
- Serving our community by administering the 2026 Primary & General Election, encompassing mail ballot signature verification, Early Voting and Election Day Same-Day-Registration, and strengthening election transparency through dedicated procedural support.
- Continue to contribute additional General Fund revenue through providing essential passport services to the community further enhancing residents' quality of life.
- Proceed with building public trust by being the source of reliable and accurate information when interacting with our customers in the various services we provide.
- Focus on mentoring and professional development with in-depth inner-department training as well as capitalizing on various State/Association training and conference opportunities.

***Tie to Strategic Plan: Serving Our Community with Quality Services**

Full-Time Equivalent Positions

Clerk

Assistant County Clerk	1.00
Deputy Clerk Senior	1.00
Deputy Clerk	2.00

Tahoe General Services

Deputy Clerk Senior	1.00
Deputy Clerk	2.00

Total FTE - 7.00

Expenditure Summary

G/L Account	Account Description	FY26 Adopted Budget	FY27 Department Budget	\$ Change FY26 to FY27	FY27 Finance Review
Fund 101 - General Fund					
Department 182 - Clerk					
<i>Services & Supplies</i>					
101-182 520.064	Travel	4,952	4,952	-	4,952
101-182 520.075	Meetings Advertisement	200	200	-	200
101-182 520.078	Printing & Binding	5,802	5,802	-	5,802
101-182 520.114	Motor Pool Expense	6,326	6,326	-	6,208
101-182 520.136	Rents & Leases Equipment	9,370	9,370	-	9,370
101-182 520.170	Memberships	460	584	124	584
101-182 520.200	Training & Education	1,418	1,418	-	1,418
101-182 521.100	Professional Services	7,063	6,339	(724)	6,339
101-182 521.220	Bd Of Equalization Comp.	225	225	-	225
101-182 533.800	Office Supplies	3,209	3,209	-	3,209
101-182 533.806	Software	-	600	600	600
<i>Services & Supplies Totals</i>		39,025	39,025	-	38,907

Expenditure Summary

G/L Account	Account Description	FY26 Adopted Budget	FY27 Department Budget	\$ Change FY26 to FY27	FY27 Finance Review
Department 185 - Tahoe General Services					
<i>Services & Supplies</i>					
101-185 520.078	Printing & Binding	1,200	1,200	-	1,200
101-185 520.136	Rents & Leases Equipment	6,549	6,549	-	6,549
101-185 520.256	Risk Mgmt Cost Allocation	3,951	3,951	-	4,056
101-185 521.100	Professional Services	375	375	-	375
101-185 533.800	Office Supplies	765	765	-	765
101-185 533.802	Small Equipment	500	500	-	500
101-185 550.100	Bank Fees-Credit Card	178	178	-	178
<i>Services & Supplies Totals</i>		13,518	13,518	-	13,623

No Additional
Operating Expense Increase,
Supplemental or Capital Requests.

Questions?





DOUGLAS COUNTY **BUDGET WORKSHOP**

Elections
Fiscal Year 26-27

Elections

Mission Statement

By conducting secure, transparent, and fair elections, our office upholds the values of Douglas County. Through innovation, accuracy, and collaborative outreach, we ensure an accessible and trusted voting experience for every resident.

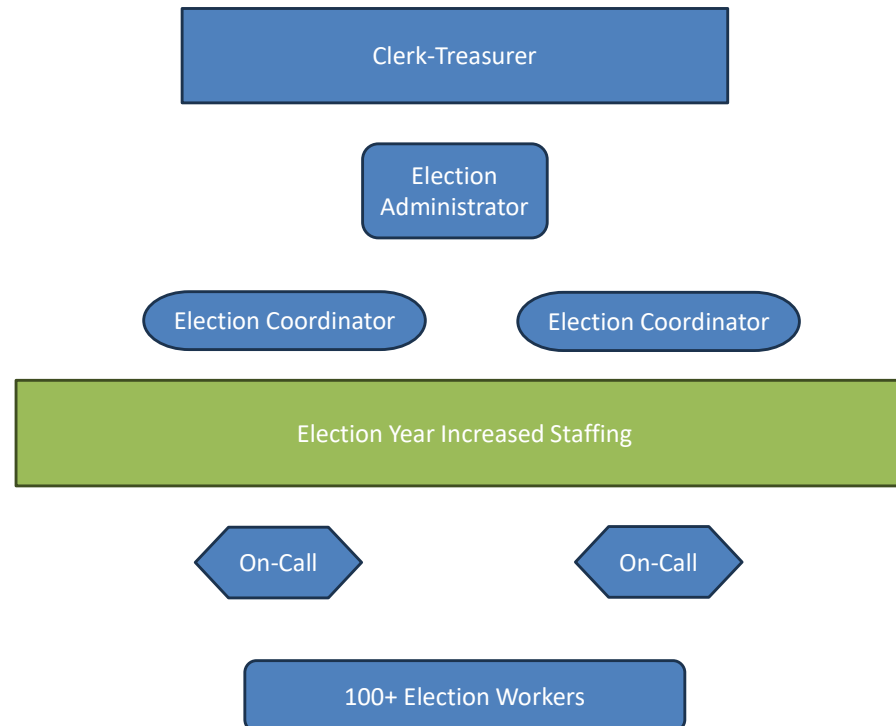
Fair elections. Trusted process. Community first.

Department Description

The Douglas County Election Office manages the complex administration of all Local, State, and Federal elections. Our team ensures total accuracy in voter registration and eligibility while overseeing the critical legal requirements for candidate filings, bonds, and oaths. By meticulously maintaining voting districts and providing rigorous training for our election staff, we provide a secure and seamless voting experience for all residents.



Organization Chart – Election Office



Accomplishments



Financial Stewardship: Secured a **\$187,000 hardware upgrade** to the county's voting system at **zero cost to the county** through successful reimbursement coordination with the Secretary of State's Office, ensuring continued system reliability while preserving local resources.



Operational Excellence: Streamlined operations and eliminated workflow bottlenecks by implementing a **GIS-based three-digit precinct numbering system** and **successfully leading a statewide mock election** to test and train on new voting hardware and software ahead of the upcoming election cycle, strengthening readiness and operational efficiency across counties.



Professional Growth: Continued to elevate office expertise through ongoing **VREMS training** and professional development while actively pursuing the **prestigious National CERA (Certified Elections/Registration Administrator) certification**, further strengthening professional leadership in election administration.



Legislative Advocacy: Helped safeguard Nevada voters by **coordinating statewide engagement and advocacy during legislative sessions**, ensuring that enacted election policies strengthen election administration and support the integrity of Nevada's election system.



Public Trust & Professional Leadership: Maintained active involvement in **state and national election organizations**, collaborating with election officials and policymakers to share best practices, promote transparency, and strengthen **public confidence and trust in elections**.



Tie to Strategic Plan: Protecting taxpayer resources, improving operational readiness, strengthening professional expertise, engaging in effective governance, and reinforcing public trust in democratic processes

Goals

1. Operational Accuracy

- **The Goal:** Flawless execution from voter registration to final certification.
- **The Depth:** This involves rigorous **Logic and Accuracy (L&A)** testing on all hardware and software, and a "double-blind" approach to data entry. For **Douglas County**, success means the paper trail perfectly matches the digital audit.

2. Absolute Security

- **The Goal:** Protecting the sanctity of the ballot through physical and digital barriers.
- **The Depth:** This means maintaining a strict **Chain of Custody** for every single item—if a ballot box moves, two people sign for it. It also includes cybersecurity protocols to ensure your voter database remains an "impenetrable fortress" against outside interference.

3. Universal Accessibility

- **The Goal:** Ensuring every eligible citizen can vote without barriers.
- **The Depth:** It's more than just ramps; it's about **clear signage and intuitive vote center layouts**. Your team's job is to minimize "voter friction" so that even a first-time voter feels confident and informed.

4. Workforce Readiness

- **The Goal:** A highly trained, resilient team that can handle Election Day pressure.
- **The Depth:** With **100+ workers**, the focus is on **standardized training**. Every worker should know exactly how to handle a spoiled ballot or a technical glitch without needing to call the office, ensuring the "front lines" stay moving.

Full- Time Equivalent Positions



Election Administrator

1.00



Deputy Clerk Coordinators – Elections

2.00



Total FTE

3.00

Expenditure Summary

G/L Account	Account Description	FY26 Adopted Budget	FY27 Department Budget	\$ Change FY26 to FY27	FY27 Finance Review
Fund 101 - General Fund					
Department 184 - Clerk-Elections					
<i>Services & Supplies</i>					
101-184 520.060	Postage/Po Box Rent	89,000	55,000	(34,000)	55,000
101-184 520.064	Travel	10,000	10,000	-	10,000
101-184 520.072	Advertising	5,745	14,272	8,527	14,272
101-184 520.078	Printing & Binding	12,000	12,000	-	12,000
101-184 520.085	Telephone/Communications	-	4,000	4,000	4,000
101-184 520.136	Rents & Leases Equipment	105	-	(105)	-
101-184 520.170	Memberships	750	1,550	800	1,550
101-184 520.200	Training & Education	8,000	8,000	-	8,000
101-184 520.210	Election Expense	13,376	12,576	(800)	12,576
101-184 520.256	Risk Mgmt Cost Allocation	2,775	2,775	-	4,056
101-184 521.100	Professional Services	80,000	104,650	24,650	104,650
101-184 521.404	Moving Expenses	3,500	3,500	-	3,500
101-184 532.032	Clothing(Non-Uniform)	503	503	-	503
101-184 533.800	Office Supplies	10,000	9,500	(500)	9,500
101-184 533.802	Small Equipment	1,232	1,232	-	1,232
101-184 533.806	Software	133,404	130,832	(2,572)	130,832
<i>Services & Supplies Totals</i>		370,390	370,390	-	371,671

Operating Expense Increase Request

DEPARTMENT NAME		184 - Elections
EXPENDITURES		
Account #	Reason for Increase	Increase Request
101-184 520.072	Ballot Question Publication - Mandated per NRS293.253 but reimbursed by the State	\$ 34,728.00
101-000 360.770	Reimbursement expected from State for Ballot Question Publication - NRS 293.253 (5)	\$ (34,728.00)
Total Requested		\$ -
	Net Increase	\$0

Operating Expense Increase Request

Our election budget varies from one fiscal year to the next because election cycles span two fiscal years. The primary election expenditures occur in one fiscal year, while the general election— which is more costly due to higher voter turnout, additional staffing, and expanded operations— occurs in the following fiscal year. As a result, election-related expenses are not evenly distributed annually and may appear higher in the fiscal year that includes the general election.

Election expenses continue to increase year over year due to multiple unfunded mandates that come out of the legislature. In recent years, Mail Ballots, Automatic AVR, and related notices that must be sent to the voter, and the Presidential Preference Primary have all significantly increased our election budget.

Questions?





DOUGLAS COUNTY **BUDGET WORKSHOP**

TREASURER'S OFFICE

Fiscal Year 26-27

Mission Statement

The mission of the Douglas County Treasurer's Office is to provide excellent customer service as we collect, invest and distribute revenues that fund vital local government services while maintaining financial integrity through accuracy, accountability and public trust.

Department Description

Douglas County Treasurer's Office oversees the billing, collection, and apportionment of taxes on all real properties in Douglas County, including special assessments. The office is also responsible for the receipting and distribution of all County revenues, and the administration of banking and investment activities.



Treasurer's Office Workload

Daily Tasks:

- Deposit monies received by various county departments
- Reconcile and balance all County bank accounts
- Provide exceptional customer service to the public and other departments
- Deposit and receipt property tax payments

Monthly Tasks:

- Add interest to delinquent property tax accounts
- Review investment accounts
 - Interest allocation
 - Verify upcoming maturities
 - Analyze FMV per GASB 31
- Debt Management

Annual Tasks:

- Property tax sale auction held online
- Send property tax bills to all property owners/mortgage companies and interested parties
- Audit preparation and assistance

Goals and Accomplishments

- Safeguard Douglas County's financial well-being to ensure long-term stability and growth by managing financial resources effectively
- Identify and mitigate financial risks that could impact the Douglas County's stability
- Increase knowledge within the department by cross-training all staff in tasks and duties
- Increase efficiency of processes by department collaboration to determine what works well and what needs to be adjusted to work better
- Update policies and procedures as needed and maintain updated reference guides for staff
- Participate and assist with upcoming statewide elections



**Serving Our Community
With Quality County Services**

Full- Time Equivalent Positions

Assistant Treasurer	1.00
Senior Accountant	1.00
Senior Deputy Treasurer	1.00
Deputy Treasurer	3.00
TOTAL	6.00

Expenditure Summary

G/L Account	Account Description	FY26 Adopted Budget	FY27 Department Budget	\$ Change FY26 to FY27	FY27 Finance Review
Fund 101 - General Fund					
Department 186 - Treasurer					
<i>Services & Supplies</i>					
101-186 520.064	Travel	3,290	3,500	210	3,500
101-186 520.072	Advertising	6,901	14,000	7,099	14,000
101-186 520.078	Printing & Binding	11,768	21,562	9,794	21,562
101-186 520.108	Maint Office Equip	906	1,000	94	1,000
101-186 520.136	Rents & Leases Equipment	3,200	3,200	-	3,200
101-186 520.170	Memberships	720	720	-	720
101-186 520.200	Training & Education	961	2,850	1,889	2,850
101-186 520.205	Tax Sale Expenditures	27,819	11,875	(15,944)	11,875
101-186 521.100	Professional Services	556	556	-	556
101-186 533.800	Office Supplies	4,483	4,483	-	4,483
101-186 533.806	Software	99,667	96,525	(3,142)	96,525
101-186 550.100	Bank Fees-Credit Card	1,101	1,101	-	1,101
101-186 550.102	Bank Fees-Checking	37	37	-	37
<i>Services & Supplies Totals</i>		161,409	161,409	-	161,409

Questions?





Tentative Budget Presentation

General Fund 101–341

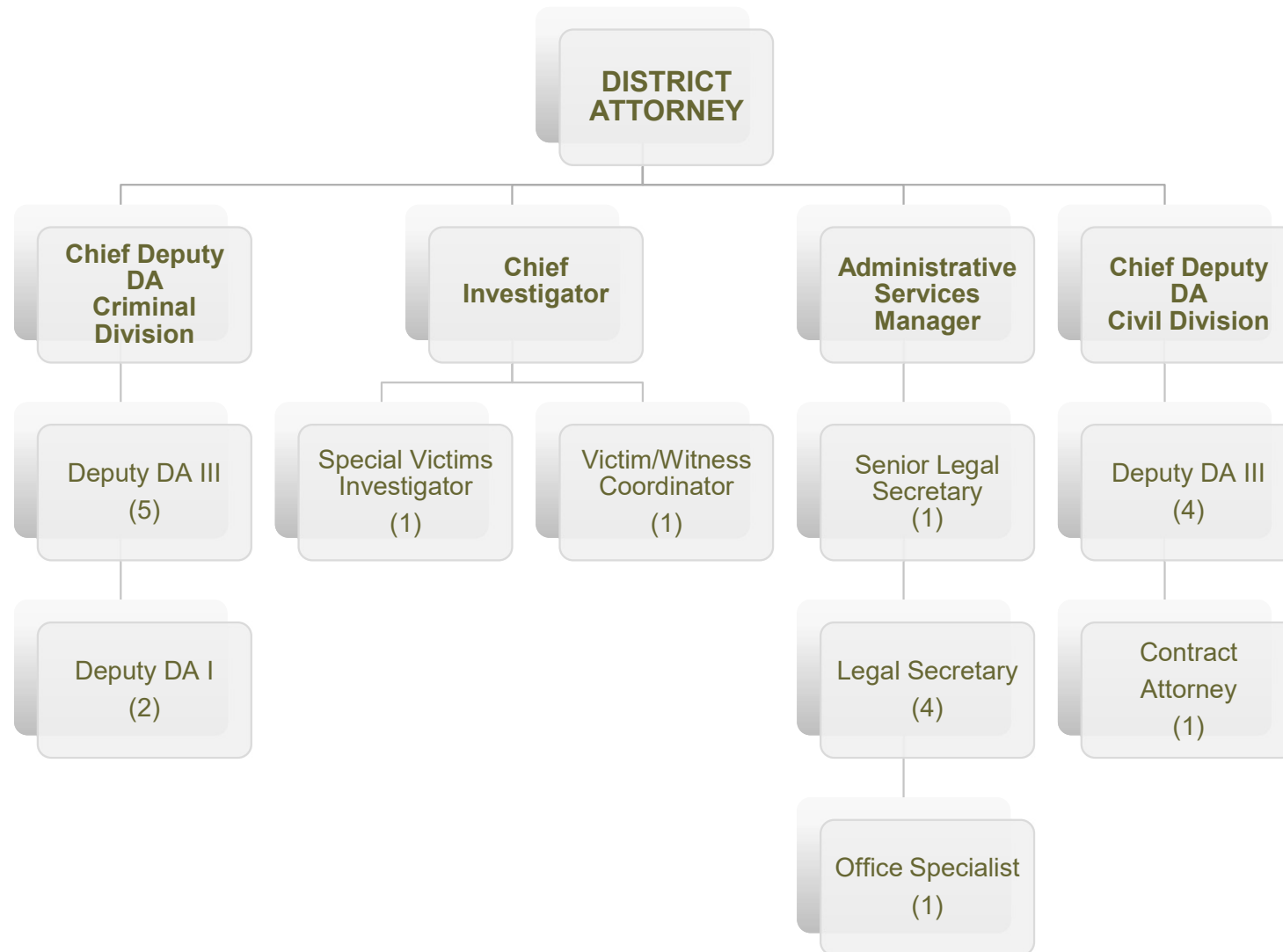
Fiscal Year 2026-2027

Mission Statement

To uphold the public trust in the application and enforcement of the laws and to make our community safer, change lives for the better, and serve our profession honorably.



Organizational Chart



Full-Time Equivalent Positions

District Attorney

Administrative Services Manager	1.00	Investigator/DA	1.00
Chief Deputy DA/Civil	1.00	Investigator/DA Senior	1.00
Chief Deputy DA/Criminal	1.00	Legal Secretary	4.00
Deputy District Attorney I	2.00	Legal Secretary Senior	1.00
Deputy District Attorney III	9.00	Office Specialist	1.00
District Attorney	1.00	Victim/Witness Coordinator	1.00

Total FTE - 24.00

FY 2026-27 Goals

To continue to provide exemplary legal advice, opinions and representation to the various boards, elected county and township officers, advisory committees and departments to ensure that the County continues to operate in an open and transparent manner and in compliance with Nevada's Open Meeting and Ethics Laws.

To continue to enhance Special Victim Response Team (SVRT) protocols to reduce domestic violence, dating violence, sexual assault and stalking cases through a coordinated community response, while prosecuting and holding offenders accountable and ensuring safety for the victims.

FY 2026-27 Goals

To continue to work collaboratively with community stakeholders to prevent opioid abuse, reduce opioid related deaths, and increase accountability for those trafficking in fentanyl analogues.

To assess the manner in which criminal cases are processed, charged and prosecuted in order to maximize the time prosecutors have available to devote to felonies and other higher priority cases.

2025 Accomplishments

Worked with outside legal counsel under the One Nevada Agreement to obtain **settlements** related to the multi-state **opioid litigation**.

▶ Douglas County received \$451,760 in settlement proceeds in 2025.

Assisted with successful **labor negotiations** with the Douglas County Sheriff's Protective Association and Sergeant's Bargaining Unit resulting in new three-year contracts.

2025 Accomplishments

Provided comprehensive legal counsel for the **Justice Center Project**, including the successful issuance of the Justice Center bond and ongoing construction support.

Assisted with ongoing **Minden-Tahoe Airport** Masterplan update, revision of airport fee structure, and updating the airport waitlist policy.

2025 Accomplishments

Worked with TRPA and county staff on substantial revisions to the **South Shore Area Plan**, including various substantive revisions to County code (zoning text amendments).

Assisted with the drafting and adoption of **17 ordinances** and **25 resolutions**.

2025 Accomplishments

Successfully **defended multiple legal claims** against Douglas County in both state and federal courts, including obtaining dismissals in lawsuits against the County and/or County Officers acting in their official capacities.

Reviewed for prosecution: **2,664 misdemeanors, 48 gross misdemeanors** and **515 felony** criminal cases for an average of **403 cases per prosecutor**. Prosecution of 239 juvenile delinquency and 77 child neglect hearings. In addition, 713 traffic citations were resolved through pre-trial conferences and 13 traffic citations went to trial.

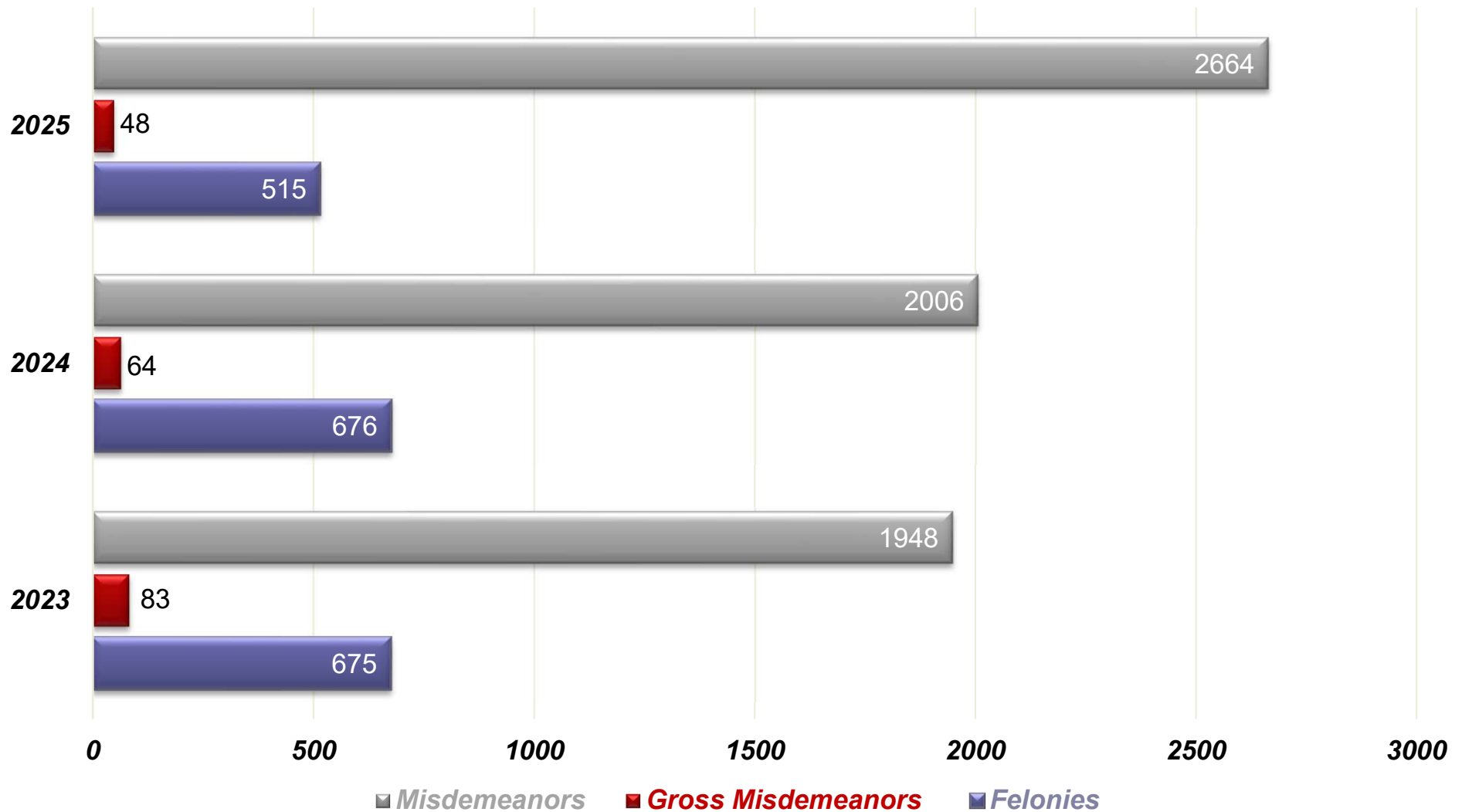


Criminal Division

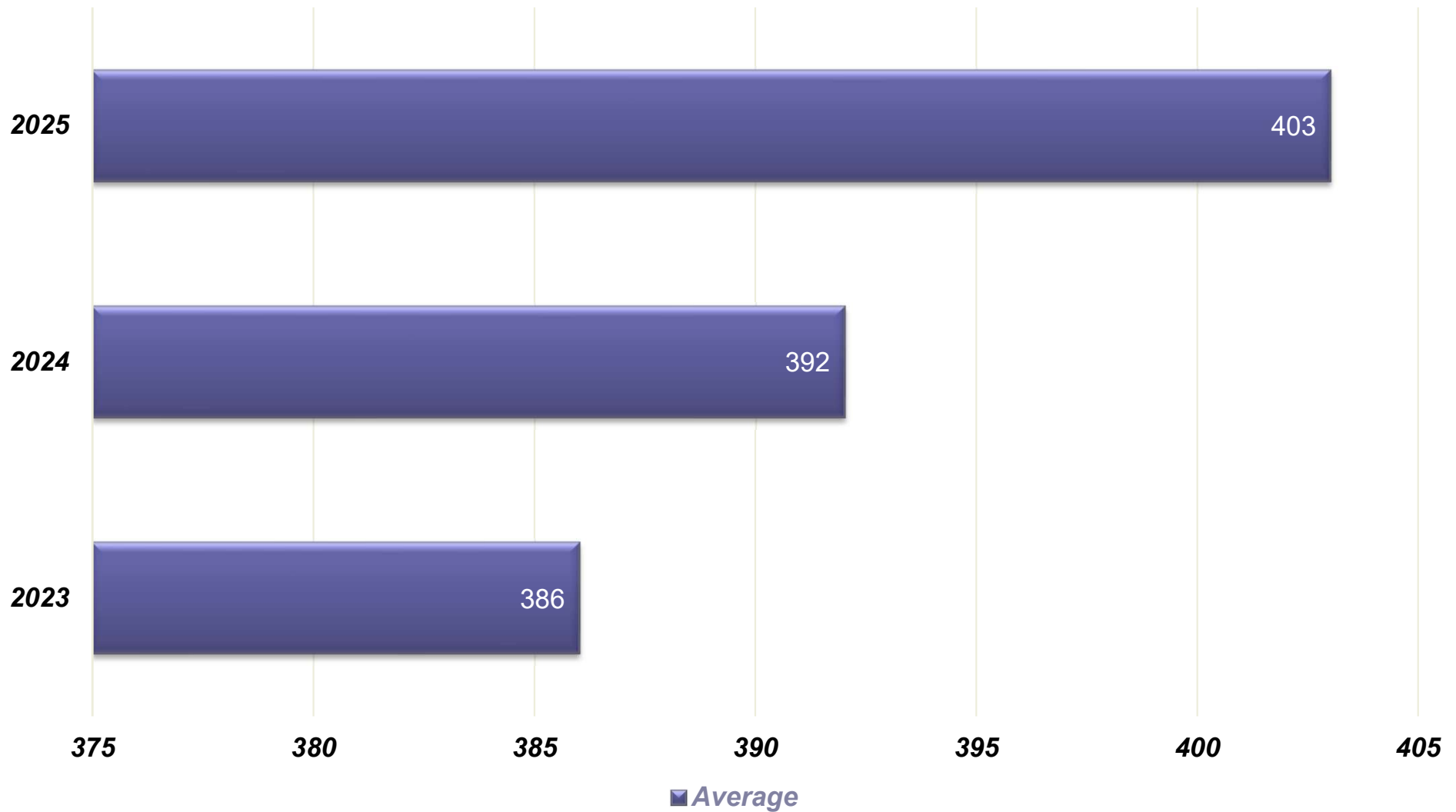
Weekly Court Assignments

Monday	Tuesday	Wednesday	Thursday	Friday
EFJC Out-of-Custody Arraignments 0830	EFJC Bail Hearings 0830	EFJC Bail Hearings 0830	EFJC Bail Hearings 0830	EFJC Bail Hearings 0830
NJDC Dept. 2: Law & Motion Calendar 0830	NJDC Dept. 1: Law & Motion Calendar 0900	EFJC In-Custody Arraignments (non-PD cases) 0900 - 1000	EFJC Bench Trials & Felony Preliminary Hearings 0900 – 1700	EFJC Bench Trials & Felony Preliminary Hearings 1000 – 1700
TJC Traffic PTC 0900	TJC MSC, Traffic Trials, Review Hearings 0930 - 1200	EFJC PTC & PPH (non-PD cases) 0900 - 1200	TJC Bail Hearings 0900	TJC Bail Hearings 1300
EFJC Bail Hearings & In-Custody Arraignments 1000	NJDC Dept. 1: Juvenile & 432B cases 1030	EFJC In-Custody Arraignments (PD cases) 1330	TJC Bench Trials & Felony Preliminary Hearings 0930 - 1700	Saturday
NJDC Dept. 2: Juvenile & 432B cases 1030	TJC Bail Hearings, In-Custody Arraignments, MSC (PD cases) 1330 - 1700	EFJC Out-of-Custody PTC & PPH (PD cases) 1400 - 1700		
TJC Bail Hearings, Arraignments & Review Hearings 1330 – 1700	EFJC Traffic PTC 1300 - 1500			Sunday
	EFJC Traffic Trials (2 nd & 4 th Tue.) 1400 - 1700			TJC Bail Hearings 1000

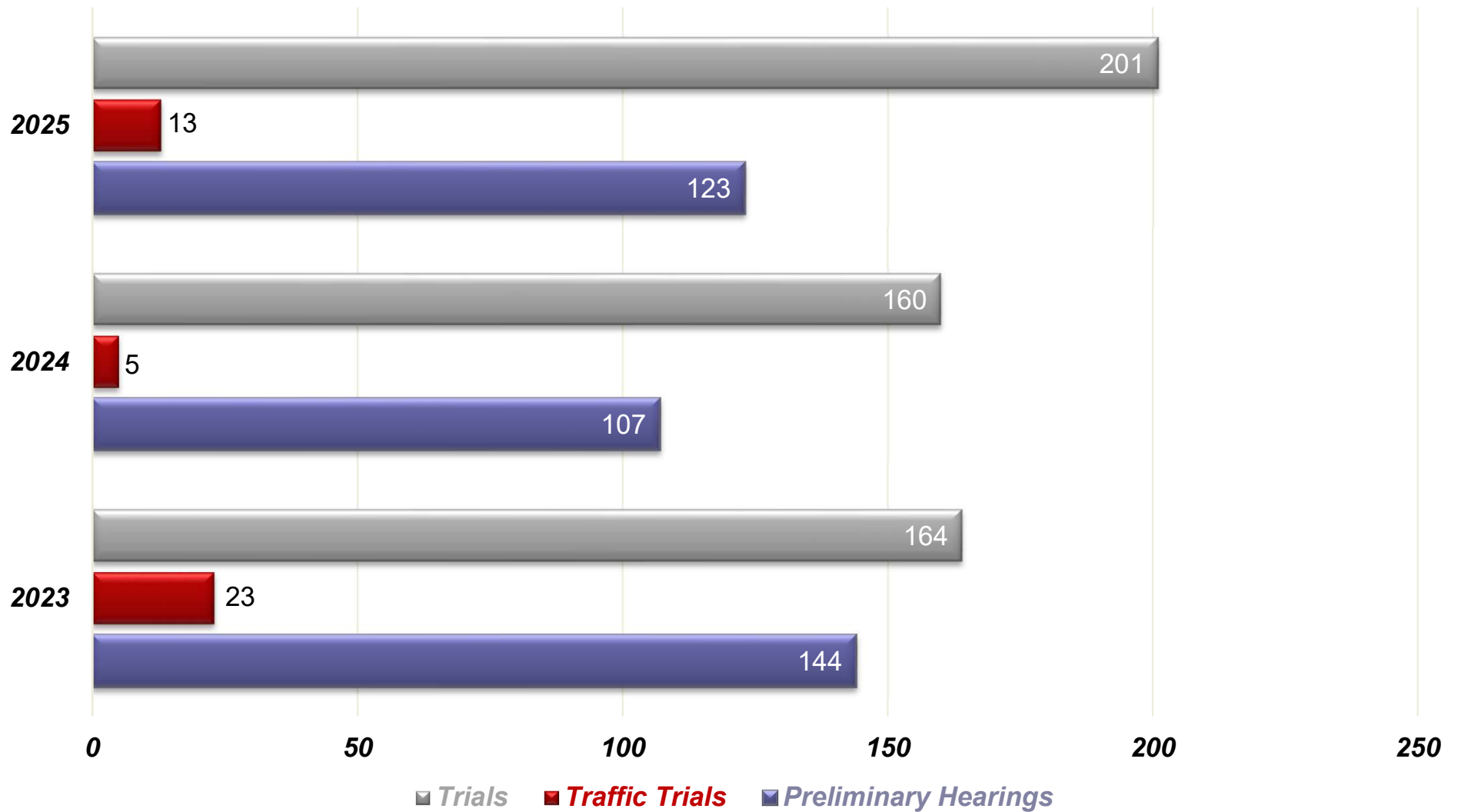
Criminal Division Caseload



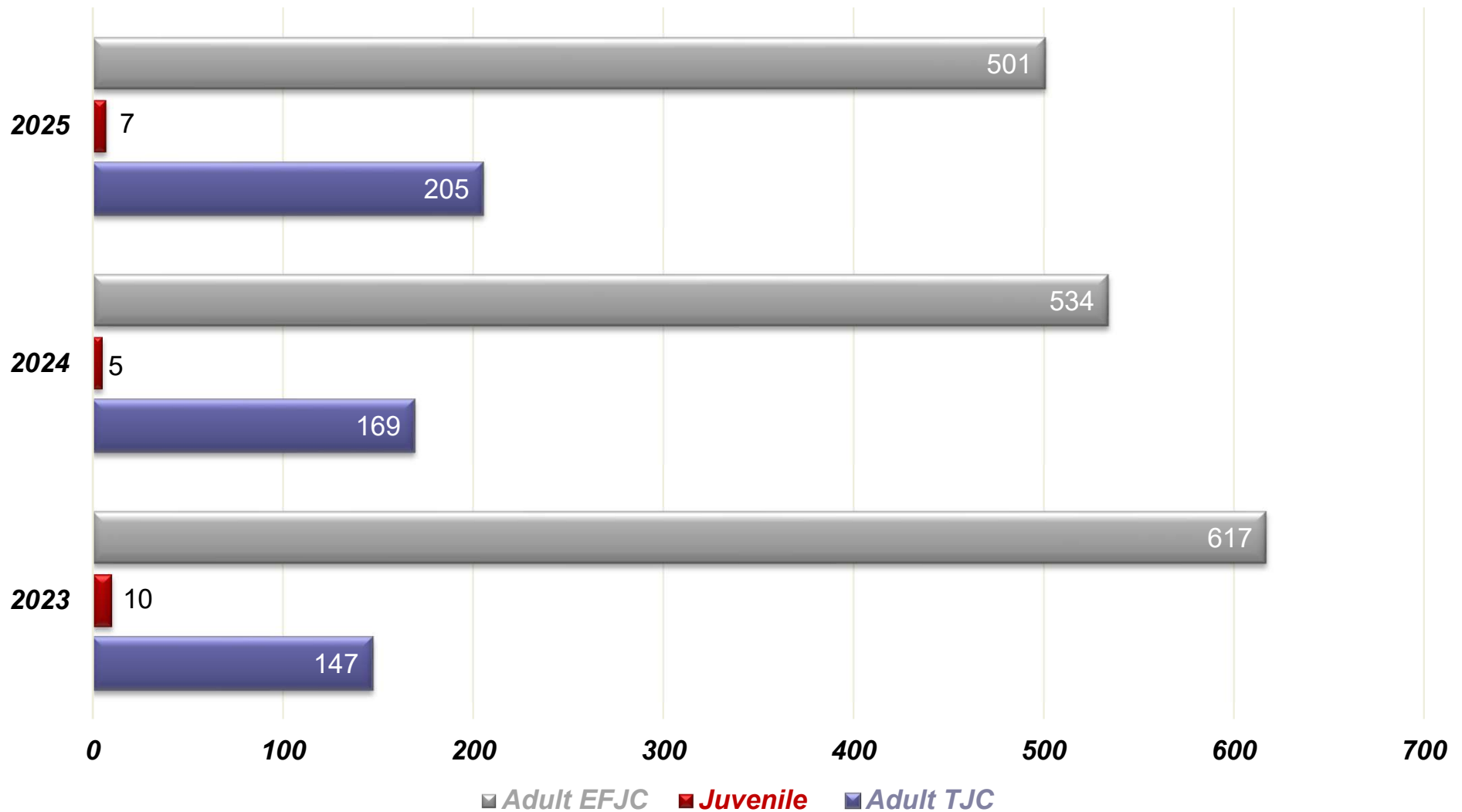
Annual Caseload Per Prosecutor



Evidentiary Hearings



Traffic Pretrials



Expenditure Summary

G/L Account	Account Description	FY26 Adopted Budget	FY27 Department Budget	\$ Change FY26 to FY27	FY27 Finance Review
Fund 101 - General Fund					
Department 341 - District Attorney					
<i>Services & Supplies</i>					
101-341 520.060	Postage/Po Box Rent	135	100	(35)	100
101-341 520.064	Travel	2,500	2,500	-	2,500
101-341 520.079	Insurance	168	168	-	168
101-341 520.085	Telephone/Communications	3,508	2,440	(1,068)	2,440
101-341 520.108	Maint Office Equip	746	200	(546)	200
101-341 520.114	Motor Pool Expense	24,843	24,843	-	24,410
101-341 520.130	Rents & Leases Bldgs	33,100	33,100	-	33,100
101-341 520.170	Memberships	7,500	7,500	-	7,500
101-341 520.190	Witness Fees	6,436	6,436	-	6,436
101-341 520.200	Training & Education	3,000	3,000	-	3,000
101-341 520.223	Courier/Messenger Service	2,932	2,932	-	2,932
101-341 521.100	Professional Services	190,896	190,896	-	190,896
101-341 521.130	Legal Services	9,000	7,500	(1,500)	7,500
101-341 532.055	Books & Periodicals	5,000	3,300	(1,700)	3,300
101-341 533.800	Office Supplies	200	150	(50)	150
101-341 533.801	Paper Supplies	400	400	-	400
101-341 533.802	Small Equipment	10,116	10,116	-	10,116
101-341 533.806	Software	52,545	52,545	-	52,545
101-341 533.813	Office Products Program	3,859	3,859	-	3,859
101-341 540.010	Grants-Services & Supplies	80,000	80,000	-	80,000
<i>Services & Supplies Totals</i>		436,884	431,985	(4,899)	431,552

Operating Expense Increase Request

DEPARTMENT NAME		District Attorney
EXPENDITURES		
Account #	Reason for Increase	Increase Request
101-341 520.130	Contractual increase for lease of office space for Civil Division	\$1,183.00
101-341 520.170	Increase in Nevada DA Ass'n membership dues / additional State Bar dues	\$1,352.00
101-341 521.100	Contractual increase for Carey Rosser Law professional services	\$9,551.00
101-341 533.806	Contractual increases for necessary software programs	\$5,317.00
	▶ Westlaw contract increased \$579.00	
	▶ Karpel case management contract increased \$2,628.00	
	▶ Adobe Pro licenses increased \$180.00	
	▶ Office 365 licenses increased \$460.00	
	▶ Entra ID (new HR/Finance single sign-on) \$1,470.00	
101-341 533.813	Substantial increase in proprietary toner products for desktop printers	\$641.00
	SUBTOTAL:	\$18,044.00
101-341 520.060	Postage decrease (\$35.00)	(\$35.00)
101-341 520.085	Telephone/Communications decrease (\$1,068.00)	(\$1,068.00)
101-341 520.108	Maint Office Equip decrease (\$546.00)	(\$546.00)
101-341 521.130	Legal Services decrease (\$1,500.00)	(\$1,500.00)
101-341 532.055	Books & Periodicals decrease (\$1,700.00)	(\$1,700.00)
101-341 533.800	Office Supplies decrease (\$50.00)	(\$50.00)
Total Requested		
	Net Increase	\$13,145.00

Expense Budget Worksheet

Services & Supplies

2026 Adopted Budget: \$436,884

2027 Tentative Budget: \$436,884

+	\$13,145
	\$450,029

Supplemental Requests

No FTE or Capital Improvement supplemental requests submitted as part of FY26-27 tentative budget process.

Possible Fiscal Impacts FY 2026-27

High Profile Criminal Cases

Challenges

- ▶ Meeting the evolving challenges of fentanyl and other emerging drugs of abuse.
- ▶ Navigating the criminal justice reforms enacted by the legislature in the last 5 sessions.

Future Needs

- ▶ Sufficient office space to meet the current and future needs of the office.
- ▶ 1.00 FTE Victim Coordinator for FY 2026-27.



Questions?



DOUGLAS COUNTY **BUDGET WORKSHOP**

INDIGENT DEFENSE
Fiscal Year 26-27

INDIGENT DEFENSE

Mission Statement

The Douglas County Department of Indigent Defense has the mission to provide equality before the law for all persons. Further, the mission of the Department is to ensure that those accused of crime, or otherwise eligible for services of an appointed attorney, will not be deprived of any element of representation necessary to an adequate defense because the accused are financially unable to pay for adequate representation.

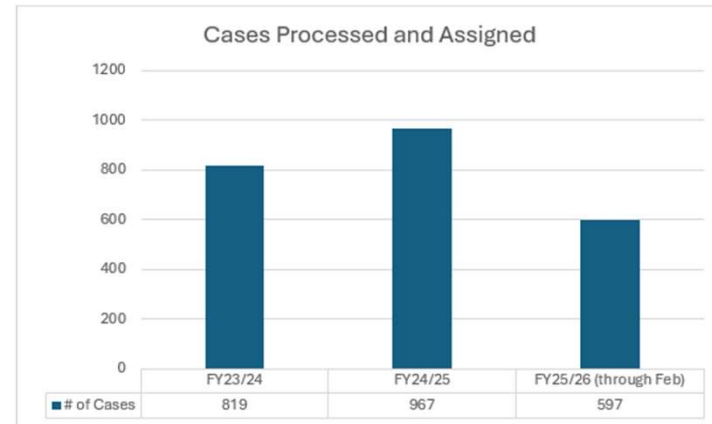
Department Description

The Department currently employs two full-time staff members: the Director of Indigent Defense and an Administrative Assistant. We are responsible for identifying and contracting with attorneys who provide high-quality legal representation to the individuals we serve. Ongoing oversight is conducted to ensure the standard of representation remains exemplary, and constructive feedback is provided as appropriate. Request for experts, investigators and other specialized resources necessary to support effective defense are thoroughly reviewed and evaluated. In addition, invoices submitted by these service providers, as well as hourly-billing attorneys, are carefully examined to ensure accuracy and compliance with contractual and fiscal requirements. We coordinate with the Courts and Attorneys to assign cases in a prompt and equitable fashion.



Performance Measures and Workload Indicators

CASES PROCESSED AND ASSIGNED



INVOICES PROCESSED

FY	FY 24 Q3/4	Fy 25	FY26 Q 1-3
Q1		88	145
Q2		84	134
Q3 (Feb)	30	77	97
Q4	49	137	
FY TOT	79	386	376

Goals and Accomplishments

The Department continues to work toward compliance with the Davis v. State consent decree, which requires Douglas County—based on the 2023 workload study—to provide 8.8 FTE attorneys along with adequate investigative and support resources. Significant progress has been made, including:

- Contracting with a sixth annual contract attorney who is highly experienced and delivering quality representation.
- Contracting with an attorney to serve participants in the County's specialty courts.
- Expanding the Director of Indigent Defense's duties to include representation of defendants at approximately 43% of all detention hearings.

Goals for the coming year achieve contracting with a seventh annual contract attorney as well as transferring appellate and capital cases to the Nevada State Office of the Public Defender. These actions, combined with other resources, are expected to bring the County into compliance with the Davis consent decree.

The County is reimbursed by the State of Nevada for these enhanced services, minimizing the fiscal impact on County resources.

Full- Time Equivalent Positions

Indigent Defense

Administrative Assistant

1.00

Director of Indigent Defense

1.00

Total FTE - 2.00

Expenditure Summary

G/L Account	Account Description	FY26 Adopted Budget	FY27 Department Budget	\$ Change FY26 to FY27	FY27 Finance Review
Fund 101 - General Fund					
Department 125 - Indigent Defense-CM					
<i>Services & Supplies</i>					
101-125 520.010	Interpreter Services	2,000	2,000	-	2,000
101-125 520.064	Travel	-	2,000	2,000	2,000
101-125 520.088	Utilities	-	1,800	1,800	1,800
101-125 520.130	Rents & Leases Bldgs	-	23,232	23,232	23,232
101-125 520.136	Rents & Leases Equipment	32,400	-	(32,400)	-
101-125 520.170	Memberships	-	500	500	500
101-125 520.187	Internet Expense	-	4,980	4,980	4,980
101-125 520.200	Training & Education	-	2,000	2,000	2,000
101-125 520.256	Risk Mgmt Cost Allocation	-	-	-	2,704
101-125 521.100	Professional Services	2,128,200	2,057,588	(70,612)	2,057,588
101-125 521.138	Alternative Placement (432B)	-	75,000	75,000	75,000
101-125 533.800	Office Supplies	-	1,000	1,000	1,000
101-125 533.802	Small Equipment	10,000	2,000	(8,000)	2,000
101-125 550.044	Meeting Expense	-	500	500	500
<i>Services & Supplies Totals</i>		<u>2,172,600</u>	<u>2,172,600</u>	<u>-</u>	<u>2,175,304</u>

Operating Expense Increase Request

DEPARTMENT NAME	Indigent Defense 101-125		
EXPENDITURES			
Account #	Reason for Increase	Increase Request	
101-125 521.100	Increase in professional services provided via an additional attorney	\$	150,612
101-000 334.209	These funds will be reimbursed by the State of Nevada	\$	(150,612)
Total Requested		\$	-

Questions?



Douglas County Fiscal Year 2026-27 Tentative Budget

Schedule of Presentations

Day/ Time	Presenting Department	Fund/Dept #	Department Name	Binder Section	Binder Page #
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Monday, March 23th

10:00 AM	Finance	All	Finance: Overview of County Budgets and Budget Process		
11:00 AM	Sheriff	101-211	General Fund, Sheriff Administration	General	33
	Sheriff	101-212	General Fund, Sheriff Admin. Services	General	34
	Sheriff	101-213	General Fund, Sheriff-Records	General	37
	Sheriff	101-215	General Fund, Sheriff-Jail	General	38
	Sheriff	101-217	General Fund, Sheriff-Gen'l Investig.	General	39
	Sheriff	101-219	General Fund, Sheriff-Vehicles	General	40
	Sheriff	101-221	General Fund, Sheriff-Coroner	General	41
	Sheriff	101-222	General Fund, Sheriff-School Resource Officer	General	41
	Sheriff	101-226	General Fund, Sheriff-Operations/Patrol	General	42
	Sheriff	101-246	General Fund, Tri-Net	General	43
	Sheriff	101-331	General Fund, Sheriff's Court Services	General	58
1:00 PM	Clerk/Treasurer	101-182	General Fund, Clerk	General	17
	Clerk/Treasurer	101-184	General Fund, Clerk-Elections	General	19
	Clerk/Treasurer	101-185	General Fund, Tahoe General Services	General	21
	Clerk/Treasurer	101-186	General Fund, Treasurer	General	22
2:00 PM	District Attorney	101-341	General Fund, District Attorney	General	59
3:00 PM	Indigent Defense	101-125	General Fund, Indigent Defense	General	19

Tuesday, March 24th

10:00 AM	China Spring Youth Camp	Fund 242	China Spring Youth Camp	Special Revenue	50
10:30 AM	Alternative Sentencing	101-373	General Fund, Alternative Sentencing	General	74
11:00 AM	Recorder	101-174	General Fund, Recorder	General	16
	Record Management	101-195	General Fund, Records Management	General	32
11:30 AM	Geographic Information Systems	101-152	General Fund, Geographic Information Systems	General	12
	Information Technology	101-192	General Fund, Information Technology	General	28
	Telecommunications	101-190	General Fund, Telecommunications	General	25
	Public Works - Other	Fund 211	Solid Waste Mgmt.	Special Revenue	4
	Public Works - Other	Fund 232	Road Operating	Special Revenue	26
	Public Works - Other	Fund 236	Tahoe-Douglas Trans. Dist.	Special Revenue	45
	Public Works - Other	Fund 430	Regional Transportation	Capital Projects	9
1:00 PM to 3 PM	Public Works - Other	101-521	General Fund, Public Works-Building Services	General	87
	Public Works - Internal Services	Fund 313	Motor Pool/Vehicle Maint	Internal Service	7
	Public Works - Enterprise Funds	Fund 360	Airport Enterprise Fund	Enterprise	13
	Public Works - Enterprise Funds	Fund 325	Sewer Utility	Enterprise	4
	Public Works - Enterprise Funds	Fund 324	Regional Water Fund	Enterprise	1
	Public Works - Enterprise Funds	Fund 328	Douglas County Water Utility	Enterprise	8
3:00 PM	Human Resources	101-194	General Fund, Human Resources	General	30
	Human Resources	Fund 309	Risk Management	Internal Service	1
	Human Resources	Fund 310	Self Ins. Dental Insurance	Internal Service	5

Monday, March 30th

10:00 AM	Community Development	101-124	General Fund, Economic Vitality	General	8
	Community Development	101-511	General Fund, Community Dev.-Admin.	General	76
	Community Development	101-512	General Fund, Community Dev-Bldg.Dept.	General	78
	Community Development	101-513	General Fund, Community Dev-Planning	General	80
	Community Development	101-514	General Fund, Community Dev-Engineering	General	82
	Community Development	101-515	General Fund, VHR Code Enforcement	General	83
	Community Development	101-517	General Fund, Community Dev-Code Enforcement	General	85
	Community Development	361-820	Stormwater Mgmt	Enterprise	19

Douglas County Fiscal Year 2026-27 Tentative Budget

Schedule of Presentations

Day/ Time	Presenting Department	Fund/Dept #	Department Name	Binder Section	Binder Page #
11:00 AM	Library	Fund 224	Library	Special Revenue	23
	Library	Fund 235	Library Gift Fund	Special Revenue	44
	Community Services	101-327	General Fund, Public Guardian	General	54
	Community Services	101-328	General Fund, Public Administrator	General	57
	Community Services	101-271	General Fund, Animal Care & Services	General	44
	Community Services	101-881	General Fund, Weed Control	General	89
1:00 PM to 4:00 PM	Community Services	Fund 212	Landscape Maintenance Districts	Special Revenue	7
	Community Services	Fund 215	Assistance To Indigents	Special Revenue	8
	Community Services	Fund 216	Social Services	Special Revenue	10
	Community Services	Fund 217	One Nevada (Opioid Settlement)	Special Revenue	18
	Community Services	Fund 234	Room Tax	Special Revenue	30
	Community Services	Fund 260	Senior Services Program	Special Revenue	62
	Community Services	Fund 420	Park Residential Construction Tax	Capital Projects	7
<u>Tuesday, March 31st</u>					
10:00 AM	County Manager	101-112	General Fund, County Commissioners	General	6
	County Manager	101-122	General Fund, County Manager	General	7
	County Manager	101-123	General Fund, Project Management	General	8
	County Manager	101-124	General Fund, Economic Vitality	General	8
	County Manager	101-126	General Fund, Public Information Office	General	11
11:00 AM	Emergency Mgmt./ E-911	Fund 255	911 Emergency Services	Special Revenue	55
	Emergency Mgmt./ E-911	Fund 256	911 Surcharge	Special Revenue	60
	Emergency Mgmt./Emergency Ops	101-281	General Fund, Emergency Operation	General	45
1:00 PM	Courts	101-311	General Fund, Court Clerks	General	46
	Courts	101-312	General Fund, Judicial Services	General	48
	Courts	101-323	General Fund, District Court	General	50
	Courts	101-325	General Fund, CASA	General	52
	Courts	101-365	General Fund, Court Computer System	General	65
	Courts	101-371	General Fund, East Fork Justice Court	General	68
	Courts	101-372	General Fund, Tahoe Justice Court	General	71
	Courts	Fund 240	Justice Ct. Admin. Assess	Special Revenue	48
2:00 PM	Juvenile Probation	101-361	General Fund, Juvenile Probation	General	63
	JPO Detention	101-363	General Fund, Jpo Detention Center	General	64
2:30 PM	Assessor	101-162	General Fund, Assessor	General	13
3:00 PM	Finance	101-368	Western NV Regional Youth, Western NV Regional Youth	General	67
	Finance	101-172	General Fund, Finance/Comptroller	General	14
	Finance	101-191	General Fund, General Services	General	27
	Finance	101-197	General Fund, Cost Allocation	General	33
	Finance	101-997	General Fund, Non-Departmental	General	90
	Finance	Fund 201	Stabilization Fund	Special Revenue	1
	Finance	Fund 202	NV Cooperative Extension	Special Revenue	2
	Finance	Fund 220	PALS	Special Revenue	20
	Finance	Fund 222	Law Library	Special Revenue	21
	Finance	Fund 401	Extraordinary Maintenance	Capital Projects	1
	Finance	Fund 405	Ad Valorem Capital Projects	Capital Projects	2
	Finance	Fund 410	County Construction	Capital Projects	4
	Finance	Fund 420	Capital Projects - Debt Financed	Capital Projects	12
	Finance	Fund 541	County Debt/Other Resources	Debt Service	1
	Finance	Funds 600, 601, 606	Redevelopment Areas 1 and 2	Redevelopment	1
3:30 PM	Finance	All	Wrap Up of County Budgets and Budget Process		

Douglas County Nevada Fiscal Year 2026-27 Tentative Budget

Reconciliation of Full Time Equivalent (FTE) Positions

Total FTEs per FY25-26 Adopted Budget	616.97
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Changes During FY25-26

Cybersecurity Administrator 192.3046.01 - BOCC 7/17/25	1.00
Deputy District Attorney III 341.1800.08 - BOCC 11/6/25	1.00
Licensed Clinical Social Worker 226.1295.01 BOCC 2/5/26	1.00
Recreation Aide 812.3090.02 BOCC 6/25/25	(0.08)
Recreation Leader 812.3130.03 BOCC 6/25/25	(0.11)
Recreation Leader Senior 812.3140.04 BOCC 6/25/25	1.00
Recreation Leader Senior 812.3140.07 BOCC 6/25/25	(0.30)
Web Designer 192.3045.01 - BOCC 7/17/25	1.00
	4.51

Clean-up Items

Office Specialist Tentatively Budgeted at .75 FY26 - s/b .58	(0.17)
	(0.170)

Total FY 2025-26 Budgeted and Active FTE's	
	621.31

Douglas County Fiscal Year 2026-27
Fund Summary
Tentative Budget

General Fund		Special Revenue Funds											
	101- General Fund	201- Stabilization Fund	202-NV Cooperative Extension	211- Solid Waste Fund	212- Landscape Maintenance Districts	215- Assistance to Indigents	216 - Social Services	217- One Nevada (Opioid Settlement)	220 -PALS Sales Tax	222 - Law Library	224 - Library	232 - Road Operating	234 - Room Tax
Resources													
Beginning Fund Balance/Reserves	11,146,157	62,411	458,354	3,352,715	6,205	1,572,929	1,837,671	154,351		72,735	873,366	980,699	2,299,752
Current Revenue													
Taxes (Property, Room and Sales)	36,849,829		453,392			2,642,510	1,451,821					367,373	21,059,679
Licenses & Permits	8,703,200			715,000									450,000
Intergovernmental	20,082,199						232,954		2,987,789			990,979	
Charges for Service	3,749,364						190,000	452,547		19,000			2,625,700
Fines & Forfeitures	664,400												
Miscellaneous	1,401,784		18,846	135,859	20,805	44,800	89,842			1,636	8,537	62,348	313,642
Transfers In	550,565						1,459,565				2,197,315	100,000	817,179
Other Financing Sources													
Total Current Revenue	72,001,341	-	472,238	850,859	20,805	2,687,310	3,424,182	452,547	2,987,789	20,636	2,205,852	1,520,700	25,266,200
Total Resources	83,147,498	62,411	930,592	4,203,574	27,010	4,260,239	5,261,853	606,898	2,987,789	93,371	3,079,218	2,501,399	27,565,952
Requirements													
Operating													
Salary and Wages	34,857,143			87,713			1,587,042	84,042			1,169,664	779,780	3,312,130
Employee Benefits	19,712,620			43,571			846,576	47,034			615,625	428,548	1,521,655
Services & Supplies	13,608,632	62,411	473,598	513,806	20,553	453,821	1,424,050	143,922		11,844	643,758	1,005,222	19,630,552
Total Operating	68,178,395	62,411	473,598	645,090	20,553	453,821	3,857,668	274,998	-	11,844	2,429,047	2,213,550	24,464,337
Non-Operating													
Capital Projects	465,352												-
Depreciation													
Debt Service	-	-			-		-			-	-	1,601	6,545
Transfers Out	4,508,916					2,233,489	73,767	177,242	2,987,789				757,599
Contingency	1,000,000	-		9,676	-	-	57,865	4,125		178	36,436	33,227	132,871
Total Non-Operating	5,974,268	-	-	9,676	-	2,233,489	131,632	181,367	2,987,789	178	36,436	34,828	897,015
Ending Fund Bal./Reserves/Working Capital	8,994,835	-	456,994	3,548,808	6,457	1,572,929	1,272,553	150,533	-	81,349	613,735	253,021	2,204,600
Total Requirements	83,147,498	62,411	930,592	4,203,574	27,010	4,260,239	5,261,853	606,898	2,987,789	93,371	3,079,218	2,501,399	27,565,952

Douglas County Fiscal Year 2026-27
Fund Summary
Tentative Budget

	Special Revenue Funds					Internal Service Funds			Enterprise Funds			
	236 - Tahoe - Douglas Trans. Distr.	242 - China Spring Youth Camp	255 - 911 Emergency Services	256 - 911 Surcharge	260- Senior Services Program	309 - Risk Mgmt.	310 - Self Insured Dental Insurance	313 - Motor Pool/Vehicle Maintenance	324- Regional Water fund	325 - Sewer Utility	328 - Douglas County Water Utility	360 - Airport Enterprise Fund
Resources												
Beginning Fund Balance/Reserves	1,019,978	198,636	645,598	332,760	979,569	5,447,328	769,642	1,768,442	2,163,272	4,988,928	15,967,705	1,594,092
Current Revenue												
Taxes (Property, Room and Sales)	1,089,586	170,782	2,157,006			340,257						
Licenses & Permits												77,473
Intergovernmental		5,957,880			1,164,004							1,132,331
Charges for Service			342,816	560,000	226,000	3,719,193	412,984	2,199,114	1,724,071	3,114,712	7,289,848	
Fines & Forfeitures												
Miscellaneous	130,648	7,868	87,202	16,970	51,963	280,009	21,891	48,305	59,666	232,942	634,637	56,584
Transfers In		27,122	274,071		1,976,947						125,000	
Other Financing Sources								26,500		500,000	500,000	
Total Current Revenue	1,220,234	6,163,652	2,861,095	576,970	3,418,914	4,339,459	434,875	2,273,919	1,783,737	3,847,654	8,549,485	1,266,388
Total Resources	2,240,212	6,362,288	3,506,693	909,730	4,398,483	9,786,787	1,204,517	4,042,361	3,947,009	8,836,582	24,517,190	2,860,480
Requirements												
Operating												
Salary and Wages	47,900	3,138,464	1,678,181		1,658,816	701,420	3,280	520,253	44,416	958,813	1,192,130	325,934
Employee Benefits	23,501	1,658,139	839,326		787,995	412,174	1,837	313,240	23,833	583,138	648,998	367,945
Services & Supplies	1,630,257	1,352,985	528,309	510,629	1,238,805	3,219,194	419,283	1,076,140	1,493,909	1,633,877	2,970,732	476,889
Total Operating	1,701,658	6,149,588	3,045,816	510,629	3,685,616	4,332,788	424,400	1,909,633	1,562,158	3,175,828	4,811,860	1,170,768
Non-Operating												
Capital Projects												
Depreciation								379,575	317,203	1,160,768	659,872	1,388,191
Debt Service	-		2,347		-					68,461	2,026,373	7,722
Transfers Out	30,000		24,399		80,000				125,000	-		
Contingency	25,525	92,244	45,687	7,659	55,284							
Total Non-Operating	55,525	92,244	72,433	7,659	135,284	-	-	379,575	442,203	1,229,229	2,686,245	1,395,913
Ending Fund Bal./Reserves/Working Capital	483,029	120,456	388,444	391,442	577,583	5,453,999	780,117	1,753,153	1,942,648	4,431,525	17,019,085	293,799
Total Requirements	2,240,212	6,362,288	3,506,693	909,730	4,398,483	9,786,787	1,204,517	4,042,361	3,947,009	8,836,582	24,517,190	2,860,480

Douglas County Fiscal Year 2026-27
Fund Summary
Tentative Budget

	Enterprise Fund	Capital Projects Funds						Debt Service	Redevelopment			Total
	361- Stormwater Enterprise Fund	401 - Extraordinary Maintenance	405 - Ad Val Capital Projects	410 - County Construction	420 - Park Residential Construction Tax	430 - Regional Transportation	440 - Capital Projects - Debt Financed	541 Debt Service	600- DC Redevelopment Area 2 - Admin	601 - DC Redevelopment Area 2 - Cap. Projects	606 - DC Redevelop - Capital Projects	Totals
Resources												
Beginning Fund Balance/Reserves	165,000	1,644,438	199,415	829,166	1,089,971	3,655,563	475,000	2,466,118	51,397	28,873	119,627	69,417,863
Current Revenue												
Taxes (Property, Room and Sales)			2,270,532		302,000	2,319,503			1,300,000			72,774,270
Licenses & Permits												9,868,200
Intergovernmental	33,892					1,946,380						33,473,550
Charges for Service	-											27,757,680
Fines & Forfeitures												664,400
Miscellaneous	-	370,631	37,456	293,598	26,657	149,931	200,000		8,130	732	71,263	4,885,182
Transfers In	1,105,000			50,000				5,114,633				13,797,397
Other Financing Sources												1,026,500
Total Current Revenue	1,138,892	370,631	2,307,988	343,598	328,657	4,415,814	200,000	5,114,633	1,308,130	732	71,263	164,247,179
Total Resources	1,303,892	2,015,069	2,507,403	1,172,764	1,418,628	8,071,377	675,000	7,580,751	1,359,527	29,605	190,890	233,665,042
Requirements												
Operating												
Salary and Wages	494,288					248,455						52,889,864
Employee Benefits	283,290					129,118						29,288,163
Services & Supplies	488,449	4,050	409	3,208	291	927,502		1,050	1,300,089	8	779	57,269,013
Total Operating	1,266,027	4,050	409	3,208	291	1,305,075	-	1,050	1,300,089	8	779	139,447,040
Non-Operating												
Capital Projects												465,352
Depreciation												3,905,609
Debt Service								5,078,700				7,191,749
Transfers Out			1,997,743			967,429						13,963,373
Contingency												1,500,777
Total Non-Operating	-	-	1,997,743	-	-	967,429	-	5,078,700	-	-	-	27,026,860
Ending Fund Bal./Reserves/Working Capital	37,865	2,011,019	509,251	1,169,556	1,418,337	5,798,873	675,000	2,501,001	59,438	29,597	190,111	67,191,142
Total Requirements	1,303,892	2,015,069	2,507,403	1,172,764	1,418,628	8,071,377	675,000	7,580,751	1,359,527	29,605	190,890	233,665,042

Douglas County Operating Budget Increase Requests Summarized

Budget FY 26/27

Fund	Dept	Department Name	Reason for Increase	Request	Expense	Revenue Offset	Total Increase Cost
101	125	Indigent Defense	Increase in professional services provided via an additional attorney Decrease - these funds will be reimbursed by the State of Nevada	Brian Filter	\$ 150,612	\$ (150,612)	\$ -
101	126	Public Information Office	Public Information services contract should have been added to FY26 adopted budget in exchange for reduction of one full time equivalent position. The position was removed from the adopted budget but the replacement contract expense budget was not added. For FY26, these costs were added as an augment. Seeking to add to the adopted budget for FY27.	Kathy Lewis	40,000		40,000
101	212	Sheriff Admin Service		Kathy Lewis	50,000		50,000
101	184	Clerk-Elections	Ballot Question Publication - Mandated per NRS293.253 but reimbursed by the State Decrease: Reimbursement expected from State for Ballot Question Publication - NRS 293.253	Amy Burgans	34,728	(34,728)	-
101	194	Human Resources	Requesting increases: to training budget due to new staff/promotions, employee recognition initiatives, Anticipated increases in software renewals Decreases: Negotiation Expense: Reduced - use with Training & Education, Travel: Reduced - use with Training & Education, Memberships: Reduced - use with Training & Education, ID Pictures: Reduced - use with Training & Education, Office Supplies: Reduced - use with Training & Education	Christina Vido	9,657		9,657
101	312,323, 371,372	Courts	Increases: Preparation of mandatory criminal Presentence Reports, Senate Bill 191 increased for Transcription by 46%, Senate Bill 191 increase for Court Reporter appearance fee by 58%, Senate Bill 191 increased cost for Transcription by 46% Decreases: Multiple savings across 7 departments	Rebecca Edwards	60,989		60,989
101	341	District Attorney	Contractual increase for lease of office space for Civil Division, Increase in Nevada DA Assn membership dues / additional State Bar dues, Contractual increase for Carey Rosser Law professional services, Contractual increases for necessary software programs, Substantial increase in proprietary toner products for desktop printers Decreases: postage, telephone/communications, maint office equip, legal services, books & periodicals, office supplies.	Mark Jackson	13,145		13,145
101	373	Alternative Sentencing	House Arrest Monitoring Increase: The usage of Global Positioning Satellite devices, continuous alcohol monitors and remote breath devices (electronic monitoring devices) ordered by the courts has increased approximately 14% per year since 2022. An overall increase of approximately 48% since 2022. Annual year 2022 a total of 9,616 days defendants were court ordered to electronic monitoring devices. Annual year 2023 a total of 13,975 days defendants were court ordered to electronic monitoring devices. Annual year 2024 a total of 12,806 days defendants were court ordered to electronic monitoring devices. Annual year 2025 a total of 14,200 days defendants were court ordered to electronic monitoring devices.	Yvette Doan	11,224		11,224
General Fund total FY26/27 Operating Budget NET Increase							\$ 185,015
236	828	Tahoe-Douglas Trans.Dist.	Snow Removal for County Maintained Roads in Lake Tahoe Basin	Philip Ritger	65,625		65,625
360	611	Airport	Increases: copier contract, American Association of Airport Executives Certificate program, Pavement Maintenance - non grant funded, Software - Plane operations tracking software.	Heather MacDonnell	39,665		39,665
309	817	Risk Management	Increases: reflect FY25/26 actuals and cost assumptions and broker guidance on liability premium, adding Public Administrator and Deputy Public Guardian to Bond, contractual increase in cost of service and addition of Alternative Sentencing and Juvenile Probation Officers, renewal fees and addition of Powers policy module Decreases: Veh.Maint-Co Shop: Reduced line to \$0 - losses paid via alternative mechanisms, Non-Covered Claims: Reduced line to \$0 - all claims paid out of deductible line.	Christina Vido	772,164		772,164
430	421	Regional Transportation	Traffic light maintenance costs transferred from Road Operating (fund 232) and increased per new contract with Carson City.	Philip Ritger	250,000		250,000
Total FY26/27 Operating Budget NET Increase							\$ 1,312,469

Douglas County Budget
Operating Expense Increases
Fiscal Year 26-27
Operating Budget Request

DEPARTMENT NAME	Indigent Defense 101-125		
EXPENDITURES			
Account #	Reason for Increase		Increase Request
101-125 521.100	Increase in professional services provided via an additional attorney	\$	150,612
101-000 334.209	These funds will be reimbursed by the State of Nevada	\$	(150,612)
Total Requested		\$	-
	Net Increase	\$	-
FINANCE DEPT ONLY			
Review Notes:			

Douglas County Budget
Operating Expense Increases
Fiscal Year 26-27
Operating Budget Request

DEPARTMENT NAME	Douglas County Finance (Public Information and Sheriff's budgets)	
EXPENDITURES		
Account #	Reason for Increase	Increase Request
101-126 521.100	Public Information services contract should have been added to FY26 adopted budget in exchange for reduction of one full time equivalent position. The position was removed from the adopted budget but the replacement contract expense budget was not added. For FY26, these costs were added as an augment. Seeking to add to the adopted budget for FY27.	\$ 40,000.00
101-212 521.230		\$ 50,000.00
Total Requested		\$ 90,000.00
	Net Increase	\$ 90,000
FINANCE DEPT ONLY		
Review Notes:		

Douglas County Budget
Operating Expense Increases
Fiscal Year 26-27
Operating Budget Request

DEPARTMENT NAME	184 - Elections	
EXPENDITURES		
Account #	Reason for Increase	Increase Request
101-184 520.072	Ballot Question Publication - Mandated per NRS293.253 but reimbursed by the State	\$ 34,728.00
101-000 360.770	Reimbursement expected from State for Ballot Question Publication - NRS 293.253 (5)	\$ (34,728.00)
Total Requested		\$ -
	Net Increase	\$0
FINANCE DEPT ONLY		
Review Notes:		

Douglas County Budget
Operating Expense Increases
Fiscal Year 26-27
Operating Budget Request

DEPARTMENT NAME

Human Resources (101-194)

EXPENDITURES

		Increase Request
Account #	Reason for Increase	
101-194 520.200	Requesting increase to training budget due to new staff/promotions	\$ 3,000.00
101-194 532.040	Increase for employee recognition initiatives	\$ 500.00
101-194 533.806	Anticipated increases in software renewals	\$ 8,000.00
	SUBTOTAL	\$ 11,500.00
101-194 520.053	Negotiation Expense: Reduced amount to \$0, moved to 520.200 Training & Education	\$ (100.00)
101-194 520.064	Travel: Reduced amount by \$1,050, moved to 520.200 Training & Education	\$ (1,050.00)
101-194 520.170	Memberships: Reduced amount by \$138, moved to 520.200 Training & Education	\$ (138.00)
101-194 532.043	ID Pictures: Reduced amount by \$72, moved to 520.200 Training & Education	\$ (72.00)
101-194 533.800	Office Supplies: Reduced line by \$483, moved to 520.200 Training & Education	\$ (483.00)
	SUBTOTAL	\$ (1,843.00)
Total Requested		\$ 9,657.00
	Net Increase	\$ 9,657.00

FINANCE DEPT ONLY

Review Notes:

Douglas County Budget
Operating Expense Increases
Fiscal Year 26-27
Operating Budget Request

DEPARTMENT NAME

Judicial Services

EXPENDITURES

Account #	Reason for Increase	Increase Request
101-312-521-139	Increase in cost of preparation of mandatory criminal Presentence Reports	\$ 14,015
101-323-520-016	Senate Bill 191 increased costs for Transcription by 46%	\$ 31,455
101-323-521-118	Senate Bill 191 increased cost for Court Reporter appearance fee by 58%	\$ 17,000
101-371-521-118	Senate Bill 191 increased cost for Transcription by 46%	\$ 16,500
101-372-521-118	Senate Bill 191 increased costs for Transcription by 46%	\$ 2,100
	SUBTOTAL:	\$ 81,070
	Multiple savings across 7 departments	\$ (20,081)
Total Requested		\$ 60,989
	Net Increase	\$ 60,989

FINANCE DEPT ONLY

Review Notes:

Douglas County Budget
Operating Expense Increases
Fiscal Year 26-27
Operating Budget Request

DEPARTMENT NAME		District Attorney
EXPENDITURES		
Account #	Reason for Increase	Increase Request
101-341 520.130	Contractual increase for lease of office space for Civil Division	\$1,183.00
101-341 520.170	Increase in Nevada DA Ass'n membership dues / additional State Bar dues	\$1,352.00
101-341 521.100	Contractual increase for Carey Rosser Law professional services	\$9,551.00
101-341 533.806	Contractual increases for necessary software programs	\$5,317.00
	▶ Westlaw contract increased \$579.00	
	▶ Karpel case management contract increased \$2,628.00	
	▶ Adobe Pro licenses increased \$180.00	
	▶ Office 365 licenses increased \$460.00	
	▶ Entra ID (new HR/Finance single sign-on) \$1,470.00	
101-341 533.813	Substantial increase in proprietary toner products for desktop printers	\$641.00
	SUBTOTAL:	\$18,044.00
101-341 520.060	Postage decrease (\$35.00)	(\$35.00)
101-341 520.085	Telephone/Communications decrease (\$1,068.00)	(\$1,068.00)
101-341 520.108	Maint Office Equip decrease (\$546.00)	(\$546.00)
101-341 521.130	Legal Services decrease (\$1,500.00)	(\$1,500.00)
101-341 532.055	Books & Periodicals decrease (\$1,700.00)	(\$1,700.00)
101-341 533.800	Office Supplies decrease (\$50.00)	(\$50.00)
Total Requested		
	Net Increase	\$13,145.00
FINANCE DEPT ONLY		
Review Notes:		

Douglas County Budget
Operating Expense Increases
Fiscal Year 26-27
Operating Budget Request

DEPARTMENT NAME

Alternative Sentencing

EXPENDITURES

Account #	Reason for Increase	Increase Request
101-373 521.188	The usage of Global Positioning Satellite devices, continuous alcohol monitors	\$ 11,224.00
	and remote breath devices (electronic monitoring devices) ordered by	
	the courts has increased approximately 14% per year since 2022.	
	An overall increase of approximately 48% since 2022.	
	Annual year 2022 a total of 9,616 days defendants were court ordered to electronic	
	monitoring devices.	
	Annual year 2023 a total of 13,975 days defendants were court ordered to electronic	
	monitoring devices.	
	Annual year 2024 a total of 12,806 days defendants were court ordered to electronic	
	monitoring devices.	
	Annual year 2025 a total of 14,200 days defendants were court ordered to electronic	
	monitoring devices.	
Total Requested		\$ 11,224.00

Net Increase

FINANCE DEPT ONLY

Review Notes:

Douglas County Budget
Operating Expense Increases
Fiscal Year 26-27
Operating Budget Request

DEPARTMENT NAME

828 - Tahoe-Douglas Trans.Dist.

EXPENDITURES

Account #	Reason for Increase	Increase Request
236-828 520.017	Snow Removal for County Maintained Roads in Lake Tahoe Basin	\$ 65,625.00
Total Requested		\$ 65,625.00
	Net Increase	\$ 65,625

FINANCE DEPT ONLY

Review Notes:

**Douglas County Budget
Operating Expense Increases
Fiscal Year 26-27**

Operating Budget Request

DEPARTMENT NAME

Risk Management (309-817)

EXPENDITURES

		Increase Request
Account #	Reason for Increase	
520.123	Increase to reflect FY25/26 actuals and cost assumptions.	\$ 292,000.00
520.124	Increase based on FY25/26 actuals and broker guidance.	\$ 550,908.00
520.127	Increase due to adding Public Administrator and Deputy Public Guardian to Bond	\$ 525.00
521.141	Increase due to contractual increase in cost of service and addition of Alternative Sentencing and Juvenile Probation Officers	\$ 23,625.00
533.806	Increase in renewal fees and addition of PowerDMS policy module.	\$ 24,000.00
	SUBTOTAL	\$ 891,058.00
520.116	Veh.Maint-Co Shop: Reduced line to \$0 - losses paid via alternative mechanisms	\$ (18,984.00)
520.157	Non-Covered Claims: Reduced line to \$0 - all claims paid out of deductible line	\$ (99,910.00)
	SUBTOTAL	\$ (118,894.00)
Total Requested		
	Net Increase	\$ 772,164.00

FINANCE DEPT ONLY

Review Notes:

Douglas County Budget
Operating Expense Increases
Fiscal Year 26-27
Operating Budget Request

DEPARTMENT NAME

Airport

EXPENDITURES

Account #	Reason for Increase	Increase Request
360-611 520.136	To match copier contract	\$ 3,212.00
360-611 520.200	American Association of Airport Executives Certificate program	\$ 4,087.00
360-611 532.118	Pavement Maintenance - non grant funded	\$ 30,566.00
360-611 533.806	Software - Plane operations tracking software	\$ 1,800.00
Total Requested		\$ 39,665.00

Net Increase

FINANCE DEPT ONLY

Review Notes:

**Douglas County Budget
Operating Expense Increases
Fiscal Year 26-27**

Operating Budget Request

DEPARTMENT NAME

421-Regiona Transportation

EXPENDITURES

Account #	Reason for Increase	Increase Request
430-421 520.113	Maint Traffic Light	\$ 250,000.00
	Note: Transfer expense from Road Operating (Fund 232)	
	Transfer expense from Road Operating (Fund 232) to this Fund	
	Increase in cost per anticipated new contract with Carson City	
Total Requested		\$ 250,000.00
	Net Increase	\$ 250,000

FINANCE DEPT ONLY

Review Notes:

Douglas County Supplemental Budget Requests

Budget FY 26/27

Non-Personnel Supplementals					Expense Type			
Fund/ Dept	GL	GL Description	Department Name	Request	One-Time Costs	Ongoing Costs	Total Cost	Expense Request
General Fund Supplementals								
101-112	540.001	Contributions	County Commissioners	Douglas County Historical Society	\$ 10,000		\$ 10,000	See Request from Douglas County Historical Society. Note: Douglas County Historical Society has received \$25,000 in the past as part of the budget process
101-323	521-100	Professional Services	Judicial Services - District Court	Rebecca Edwards	\$ 11,250		\$ 11,250	Quad Audit - These audits are a mandatory requirement every 4 years to ensure compliance with the Supreme Court of Nevada Administrative Office of the Courts Minimum Accounting Standards. The Nevada Supreme Court requires all state trial courts (district, justice, and municipal) to undergo independent, external audits of their compliance with Minimum Accounting Standards (MAS) every 4 years, with interim 2-year reviews by the Administrative Office of the Courts (AOC). These audits focus on internal controls, financial management, and collection practices pursuant to the Nevada Courts Minimum Accounting Standards Version 3.1 January 2018.
101-371	521-100	Professional Services	Judicial Services - East Fork Justice Court	Rebecca Edwards	\$ 13,750		\$ 13,750	
101-372	521-100	Professional Services	Judicial Services - Tahoe Justice Court	Rebecca Edwards	\$ 11,250		\$ 11,250	
101-511	533.806	Software	Community Development Administrative	Tom Dallaire	\$ 79,000		\$ 79,000	Support Services from Oracle/OPAL permitting software for the Community Development Department to assist after the implementation process with on-going support and training services required in order to deliver a permitting program that fits the needs of our customers and our staff. We have had some on going issues with the Code Enforcement Module after we went live nearly seven months ago. The Oracle team is assisting us with these fixes and support, however, it takes time and extra effort for the staff. If we can provide this, we can better assist our customers and our internal staff with a better product and services.
					Total Fund 101	\$ 115,250	\$ -	
Proprietary Fund Supplementals								
360-611	550.034	Special Events	Airport		\$ 450,000			2026 3-Day Airshow - To bring back the Minden Airshow as requested by the community and BOCC on a two year cycle.
					Total Funds	\$ 450,000	\$ -	
					TOTAL	\$ 565,250		\$ 565,250



Where Nevada Was Born
Douglas County Historical Society

1477 Hwy 395 N • Suite B • Gardnerville, NV 89410 • Tel: 775-782-2555
www.historicnv.org • dchs@historicnv.org

March 16, 2026

Douglas County
Jenifer Davidson
1594 Esmeralda Avenue
Minden, Nevada

The Douglas County Historical Society respectfully requests \$35,000 annual funding allocation from the County to support museum operations, historical preservation, and public educational programs. County funding represents a modest portion of our overall operating budget of \$116,000, but it is critical to maintain museum services that directly advance priorities outlined in the Douglas County Strategic Plan.

The Douglas County Historical Society, through its collection and two museums in Gardnerville and Genoa, provides several crucial services to the resident of Douglas County. They include:

Preserving Heritage and Rural Character

- Maintain collections and archives documenting Carson Valley's Native American, ranching, agricultural, and community history. We have two research centers, the Van Sickle Research Center the Douglas County Historical Society Billie Jean Rightmire, long time Genoa historian, at our Courthouse Museum in Genoa. Each center contains many one-of-a-kind diaries, letters and publications pertinent to the history of Douglas County.
- Interpret historical landscapes and local traditions through museum exhibits
- Partner with schools and community groups to promote awareness of local history
- Protect historical resources for future generations

Enhancing Quality of Life

- Offer year-round exhibits, lectures, and educational programs. Our monthly **Lecture Series** features a variety of guest speakers talking on the history, culture, geology, and the flora and fauna of our local vicinities.
- Provide youth and family programming supporting multigenerational engagement. We host **Family Day at the Museum**, a monthly program providing free access to the Carson Valley Museum. Family Day offers our guest a variety of games highlighting and featuring the history of Douglas County. We also have **Young Chautauqua Program**, a ten-week classroom presentation, training young children in the art of being a Chautauqua performer.
- Offer unique community events such as **History Comes Alive**, a walking tour of our local cemeteries featuring the notable people of history within our communities and **Women in History**, a program recognizing the women of our community who contributed to the betterment of Douglas County.
- Serve as a community gathering space that fosters pride and civic engagement

Supporting Tourism

- Operate museums as cultural destinations complementing outdoor and recreational tourism
- Interpret Carson Valley history for visitors, enhancing local tourism experience
- Strengthen the County's reputation for authentic cultural experiences

Courthouse Museum – Carson Valley Museum & Cultural Center
Douglas County Historical Society is a 501(c)(3) Domestic Non-Profit

Community Engagement

- Provide public access to historical archives and research assistance
- Offer volunteer opportunities that engage the community
- Collaborate with local organizations to promote cultural preservation (such as the Washoe Tribe and the Basque club)

Fiscal Responsibility & Return on Investment

County funding is leveraged with memberships, donations, grants, bookstore revenue, and volunteer support, ensuring maximum impact per dollar.

Personnel & Administration

- Payroll: \$28,880 | Bookkeeping: \$8,100 | Professional fees: \$3,800

Facilities & Operations

- Repairs & Maintenance (CVMCC): \$15,705 | (Genoa): \$9,150
- Utilities: \$12,100 | Insurance: \$8,000 | Telephone: \$5,050

Programs & Collections

- Collections & Exhibits: \$2,500 | Education: \$1,000 | Community Events: \$500

Operational Support

- Office supplies: \$8,700 | Janitorial: \$2,000 | Technology: \$1,700
- Marketing & Outreach: \$500 | Newsletter: \$275 | Dues/Subscriptions: \$750
- Museum bookstore: \$8,000

What the County Receives

- Preservation and professional care of historical collections
- Operation of museums serving residents, students, and visitors
- Educational programs, lectures, and public events
- Research and archive access for the community
- Cultural tourism attractions enhancing the local economy
- Programs that strengthen community identity and civic pride

Leveraging County Support

- Membership contributions, private donations, and grants
- Museum bookstore revenue supporting operations
- Volunteer service reducing operating costs and extending program reach

Douglas County's history is a vital public asset, enriching community life, education, and tourism. Continued County support allows the Historical Society to maintain professional museum operations, preserve collections, and provide meaningful educational and cultural programs.

Please don't hesitate to reach out to me with any questions.

Respectfully,



Clint Celio, President
Douglas County Historical Society

Courthouse Museum – Carson Valley Museum & Cultural Center
Douglas County Historical Society is a 501(c)(3) Domestic Non-Profit

**Douglas County Budget
Non-Personnel Supplemental Requests
Fiscal Year 26-27**

REQUESTORS NAME	Rebecca Edwards	DATE	2/9/2026
DEPARTMENT NAME	Judicial Services	FUND & DEPT #	101-323;101-371;101-372
DEPARTMENT PRIORITY #	1		

DESCRIPTION OF REQUESTED ITEM:

The Nevada Supreme Court requires all state trial courts (district, justice, and municipal) to undergo independent, external audits of their compliance with Minimum Accounting Standards (MAS) every 4 years, with interim 2-year reviews by the Administrative Office of the Courts (AOC). These audits focus on internal controls, financial management, and collection practices pursuant to the Nevada Courts Minimum Accounting Standards Version 3.1 January 2018.

JUSTIFICATION OF REQUEST (INCLUDING ALTERNATIVES CONSIDERED AND WHY THIS IS THE MOST COST EFFECTIVE SOLUTION):

These audits are a mandatory requirement every 4 years to ensure compliance with the Supreme Court of Nevada Administrative Office of the Courts Minimum Accounting Standards.

FY24-30 STRATEGIC PLAN GOAL:

EXPENDITURES

Account #	Account Description	One-Time Expenses	Ongoing Expenses
101-323-521-100	Professional Services	\$ 11,250.00	
101-371-521-100	Professional Services	\$ 13,750.00	
101-372-521-100	Professional Services	\$ 11,250.00	
Total Requested		\$ 36,250	\$ -

REVENUE/REIMBURSEMENTS

Account #	Account Description	Amount
TOTAL REVENUE		\$ -
	NET COST:	\$ 36,250

FINANCE DEPT ONLY

Review Notes:

Douglas County Budget Non-Personnel Supplemental Requests Fiscal Year 26-27				
REQUESTORS NAME	Tom Dallaire		DATE	02.06.2026
DEPARTMENT NAME	Community Development		FUND & DEPT #	101-511
DEPARTMENT PRIORITY #	1			
DESCRIPTION OF REQUESTED ITEM:				
101-112	540.001	Contributions	County Commissioners	Mark Gardner 10000
This supplemental request will cover continued Support Services from Oracle/OPAL permitting software for the Community Development Department to assist after the implementation process.				
JUSTIFICATION OF REQUEST (INCLUDING ALTERNATIVES CONSIDERED AND WHY THIS IS THE MOST COST EFFECTIVE SOLUTION):				
The Oracle/OPAL permitting software implementation and training process has been going on for a year now and throughout this process, we have realized on-going support and training services will be required in order to deliver a permitting program that fits the needs of our customers and our staff. We have had some on-going issues with the Code Enforcement Module after we went live nearly seven months ago. The Oracle team is assisting us with these fixes and support, however, it takes time and extra effort for the staff. If we can get more support services for the first year after we go live with our final implementation of modules, we believe we can better assist our customers and our internal staff with a better product and services.				
FY24-30 STRATEGIC PLAN GOAL:				
Serving Our Community (with Quality County Services)				
EXPENDITURES				
Account #	Account Description	One-Time Expenses		Ongoing Expenses
533.806	Software (Support Services)	\$79,000		
Total Requested		\$	79,000	\$ -
REVENUE/REIMBURSEMENTS				
Account #	Account Description	Amount		
TOTAL REVENUE		\$	-	
	NET COST:	\$	79,000	
FINANCE DEPT ONLY				
Review Notes:				

Douglas County Budget Non-Personnel Supplemental Requests Fiscal Year 26-27				
REQUESTORS NAME	Heather MacDonnell		DATE	2/10/2026
DEPARTMENT NAME	Airport		FUND & DEPT #	360-611
DEPARTMENT PRIORITY #	1			
DESCRIPTION OF REQUESTED ITEM:				
101-112	540.001	Contributions	County Commissioners	Mark Gardner 10000
2026 3 Day Airshow				
JUSTIFICATION OF REQUEST (INCLUDING ALTERNATIVES CONSIDERED AND WHY THIS IS THE MOST COST EFFECTIVE SOLUTION):				
To bring back the Minden Airshow as requested by the community and BOCC on a two year cycle				
FY24-30 STRATEGIC PLAN GOAL:				
EXPENDITURES				
Account #	Account Description	One-Time Expenses		Ongoing Expenses
360-611 550.034	Special Events	\$ 450,000.00		
Total Requested		\$ 450,000	\$ -	
REVENUE/REIMBURSEMENTS				
Account #	Account Description	Amount		
360-000 360.250	Special Events	\$ 450,000.00		
TOTAL REVENUE		\$ 450,000		
	NET COST:	\$ -		
FINANCE DEPT ONLY				
Review Notes:				

Douglas County Personnel Supplemental Budget Requests

Budget FY 26/27

As of 3/17/26

Personnel Supplementals						
Fund	Dept	Department Name	Position	Request	Total Cost	Notes/Questions from Review
General Fund Personnel Supplementals						
101	365	Court IT	Court Systems Analyst	Rebecca Edwards	\$ 128,393	The Court Systems Analyst position is necessary and would provide value to the Douglas County Judiciary. Courts today face the growing challenge of adapting to rising caseloads, navigating cybersecurity, and keeping up with rapidly evolving technology. Adding a Court Systems Analyst would provide expert assistance and needed resources to navigate these challenges. Therefore, driving efficiency, accessibility and maximizing the flow of daily operations. The Court Systems Analyst would oversee and maintain court technology applications, analyze existing operational procedures, lead court technology projects and implementation, and provide training to staff on new technology.
101	371	East Fork Justice Court	Courts Record Technician	Rebecca Edwards	\$ 57,815	Currently this position is filled as part time. This request is to convert the part-time Court Record Technician to a full-time position. Written justification for this request is attached. Changing the part-time Court Record Technician to full-time is essential for East Fork Justice Court, as this position completes all record searches and copies. In addition, with this position currently being part-time, we have not been able to complete our warehouse project. The warehouse has 200 boxes that need to be reviewed for case destruction per record retention. The full-time Court Record Technician would also be able to provide office support, this would include assisting the public at the counter and answering phone calls. <i>FY27 budget for part-time \$27,831, Converting to full-time requires additional costs of \$57,817 (total for new full-time is \$85,647.82)</i>
101	371	East Fork Justice Court	Judicial Executive Assistant	Rebecca Edwards	\$ 128,393	Adding a Judicial Executive Assistant (JEA) would assist the clerks significantly by having the JEA draft the Orders and assist with managing the court calendar. Obtaining a Judicial Executive Assistant would not only allow the clerks to focus on their daily tasks to a higher degree of efficiency, but it would give the Judge a dedicated resource. This is crucial to a Judge with such a high caseload.
360	611	Airport	Office Specialist	Heather MacDonnell	\$ 57,059	The Office Specialist position is proposed to be converted from a part-time role to a full-time position to better meet the operational needs of the department. This change will allow the Office Specialist to assume additional office and administrative duties that are currently being performed by the Operations Specialist, enabling Operations staff to focus on core operational and safety-related responsibilities. In addition, the department is experiencing an increased administrative workload associated with planning and executing the upcoming airshow. Expanding this position to full-time will provide consistent administrative support for event coordination, documentation, communications, vendor and stakeholder interactions. This change will improve overall efficiency, workload balance, and continuity of operations while supporting the successful delivery of a large-scale public event. <i>FY26 budget for part-time \$26,284; Converting to full-time requires additional budget of \$57,059 (total for new full-time position is \$83,343).</i>
Total Personnel Supplementals					\$ 371,659	

Douglas County
Supplemental Personnel Request - New Position
Fiscal Year 2026-27

Dept Name Court IT

Fund-Dept 101-365

Requestor Rebecca Edwards

Position Title Court Systems Analyst

Starting Salary 81,526

☒ Full Time

☐ Part Time 20-29 hrs

☐ Part Time <20 hrs

☐ On Call

☐ Temporary (<6 mo & 1080 hrs)

Position Supervisor Rebecca Edwards/Mike McAllister

Existing Job Class?

☐ Yes

☒ No - MUST ATTACH DRAFT JOB DESCRIPTION

Position Description/Duties Attach a draft job description for new job classifications

This would be a new position to the Douglas County Judiciary. A Draft Job Description is attached.

Why is the position necessary? Explain what has changed to cause this need, how the position will improve services or efficiency, and how it fits in to the department's existing positions/duties/services, and what value the position will provide to the County

This request is to add one full-time position to Court IT. Written justification for this request is attached.

What research or analysis was done to determine the need for the position? What alternatives were considered?

The Court Systems Analyst position is necessary and would provide value to the Douglas County Judiciary. Courts today face the growing challenge of adapting to rising caseloads, navigating cybersecurity, and keeping up with rapidly evolving technology. Adding a Court Systems Analyst would provide expert assistance and needed resources to navigate these challenges. Therefore, driving efficiency, accessibility and maximizing the flow of daily operations. The Court Systems Analyst would oversee and maintain court technology applications, analyze existing operational procedures, lead court technology projects and implementation, and provide training to staff on new technology.

Where will funding come from to pay for the position? What additional revenue will it generate or savings will it provide?

Work with Finance if approved. Requesting from General Fund

Allocation of Position Costs: (must equal 100%)

Fund#-Dept#

% Allocated

100%

		100%
FOR FINANCE USE ONLY		
HR Review Notes _____	Date _____	
IRC Review Notes _____	Date _____	
POSITION COSTS - SALARIES, BENEFITS & ANCILLARY COSTS for FY26-27		
Enter grey cells only - other info will automatically populate in this section and cannot be changed		
Position Includes Benefits? Enter "Y" or "N"	Y	
Annual Salary		81,526.11
NV PERS - Regular Employee? Enter "Y" or "N"	Y	29,960.85
NV PERS - Police and Firefighters (enter "N" above)		-
Medical, Dental, Vision		13,775.00
Medicare		1,182.13
Unemployment		407.63
Workers Compensation		1,540.84
Total Salaries and Benefits		128,392.56
Ancillary Costs Associated with Proposed Position: <i>Amounts provided are estimates only - please update as necessary</i>		
		Amount
Desk, chair, telephone, other furniture/supplies		-
New computer setup	Employee Type: Must designate type	#N/A
Cellphone purchase		-
Cellphone monthly service cost or stipend x 12		-
Training, travel & conference registrations		-
Vehicle - Motor Pool rate - estimated \$5,000/yr car, \$7,000/yr truck		-
Vehicle - Purchase (check with Motor Pool for \$estimate)		-
Vehicle Upfitting/Special Equipment		-
Uniforms		-
Other: (List and enter GL Account)		
Total Cost of Position		#N/A

Position Type	Computer Costs
Must designate type	MAKE SELECTION
Standard	2,200
Manager	2,500
Engineers/GIS/AutoCAD	3,600

MEMORANDUM

To: Douglas County Board of County Commissioners

From: Rebecca Edwards

Date: 02/06/2026

Subject: Add one FTE position to Court IT for a Court Systems Analyst

This memorandum is a request to add one full-time employee (FTE) to Court IT within the Douglas County Judiciary.

The Court Systems Analyst position is necessary and would provide value to the Douglas County Judiciary. Courts today face the growing challenge of adapting to rising caseloads, navigating cybersecurity, and keeping up with rapidly evolving technology. Adding a Court Systems Analyst would provide expert assistance and needed resources to navigate these challenges. Therefore, driving efficiency, accessibility and maximizing the flow of daily operations. The Court Systems Analyst would oversee and maintain court technology applications, analyze existing operational procedures, lead court technology projects and implementation, and provide training to staff on new technology. Due to the challenges mentioned above, other courts in the state have a similar position, Carson City and Washoe County to name a few.

Significant initiatives are in progress for the Courts, this includes the implementation of e-Filing and the Data Repository with the Administrative Office of the Courts (AOC). While these projects are in progress, we have more projects to complete, such as digital evidence and interfaces to the Department of Public Safety. With e-Filing, Court Administration is completing all testing, training, creation of user documentation, troubleshooting issues, and analyzing improvements. The Court Systems Analyst could be the subject matter expert and provide training, update documentation, and assist attorneys and the public with the new system. Since we went live with District Court on December 15, 2025, we have received over 221 emails to address. The number of phone calls to the clerk's office has increased. We will see the volume decrease as attorneys and the public learn the new system; however, the work will not stop. The workload will only increase as we work on bringing the Justice Courts live with e-Filing as well.

In addition to e-Filing, the Nevada Supreme Court has approved amendments to the Nevada Court Statistical Reporting Program ADKT 0295. The amendments require the courts to implement the Data Repository for statistical reporting by January 1, 2027. As part of the Nevada Supreme Court initiative, they established best practices for Data Governance. Included in the best practices, is to have a Data Quality Analyst. Data Quality Analysts (DQA) are responsible for monitoring and addressing quality issues within the data. DQA's work to ensure that court staff are following proper procedures so that complete and accurate data is recorded. A DQA prepares regular reports and analysis to ensure that the data reported by courts is complete and accurate. The DQA works with court staff to correct quality and integrity issues within the data. Often, a DQA fulfills lead clerk or supervisory roles over data entry input

into the case management systems. We would assign the Court Systems Analyst to this role. Currently Court Administration completes all Statistical reporting, and it takes one to two weeks to complete.

The court's Case Management System is highly configurable and there are some capabilities that may assist the clerk's offices in their day-to-day processes. However, we still heavily rely on the vendor to maintain our code tables and create workflows. A Court Systems Analyst could go to Admin training and learn to maintain the back- end of the Case Management System. With Journal working with more courts in the state, our reliance on the vendor will become more of a challenge and our costs will increase as we reach out to their support team to make changes.

With the Jury System, the Court IT Manager and Court Systems Analyst would have time to work with the vendor to learn how to upload the Data Source List. This change alone would save us \$5,000.00 every year. The Data Source list is what we utilize to randomly select who to summon as protentional jurors.

Our current Court IT consists of one Court IT Manager and one Court IT Technician. Court IT not only supports the courts, but they also support Juvenile Probation and the District Attorney's Office. They maintain all servers, workstations, cyber security, etc. They do not have the resources to take on the additional projects; therefore, Court Administration is completing the projects and analysis work in addition to their court administration workload. The current Court Administrator is also the Jury Commissioner and with the rise in demands for a jury trial, this has increased the workload of assisting the public with their juror questionnaires and excusal requests. In the last 6 months we have received 1,421 calls, an average of 237 per month. We received 368 emails.

For Court Administration, this will allow us to focus on other matters. Such as the new building project, Legislative changes and updates, ensuring staff is completing tasks accurately, assisting the clerks with training needs and workload, updates to court policies and procedures, ensuring we are meeting our goals in the Douglas County Judiciary Strategic plan, and staying up to date on any evolving changes. A Court Systems Analyst would drastically alleviate the workload of Court Administration. Not only helping to balance assignments but freeing up resources and allowing Administration to focus on other tasks.

In summary, the request to add a Court Systems Analyst is essential for our department to effectively manage increasing demands. This will strengthen our ability to deliver compliant and timely results, ensuring we meet future challenges and better serve our mission, the public and our community.



Douglas County, NV

POSITION PROFILE

Position Title: Court Systems Analyst
Department: Courts / Judicial Services
Grade

Effective Date:
Job Code:
Status: Exempt

Primary Objectives

Court Systems Analyst applies an in-depth knowledge of court processes, procedures, and technology advancements. Defines and implements solutions to assist in the continued development of technology in the Judicial Services Departments. Responsible for performing project and analytical support for systems implemented within the courts. Monitors and addresses data quality issues and works with court staff to ensure proper procedures are followed for complete and accurate court data. Performs expert level work in collecting, analyzing, developing, documenting, and communicating business requirements to achieve business goals. Functions as a technical expert and service provider to court staff on court systems. Takes a broad perspective to determine how solutions will impact existing work processes and systems; how to manage the integration of new systems and collaborates with Court IT Manager, Court Administration and Court Staff to evaluate and implement solutions. Proactively identifies technology opportunities in support of organizational objectives. Under direction of the Court Administrator and IT Manager, assists in the development and implementation of court program policies and procedures, including the review and evaluation of organizational resources related to training, system development and maintenance, and court management technology.

Positions in this classification are distinguished from other classifications due to concentration on assisting in the development, implementation and maintenance of activities related to court operations. This position requires minimal supervision while using independent judgment within established procedural guidelines. This position reports directly to the Court IT Manager; performing related work as apparent or assigned.

Supervision Received

Work is performed under the limited supervision of the IT Court Manager.

Supervision Exercised

Supervision may be exercised over project resources as assigned.

PRIMARY DUTIES AND RESPONSIBILITIES

1. Collaborates with Court IT Manager, Court Administration, Court Staff, and vendors in system implementations and upgrades. As well as, identifies issues, troubleshoots, participates in testing, and determines solutions. Serves as a project leader, including defining project scope and objectives.
2. Applies data processing concepts to court process plans and analysis; develops work/data flow diagrams that illustrate and describe functional processes of the court systems including

- identification of required interfaces and reporting to external systems; documents business and functional requirements for proposed projects; documents and reviews test results to assess the accuracy and completeness of end user testing results.
3. Monitors quality assurance for a variety of programs; provides training on the use of the system/software; and consults with technical resources regarding the technical requirements, logic, and deficiencies of programs.
 4. Reviews and evaluates organizational resources and provides analysis and recommendations for efficient usage of court resources.
 5. Manages project schedules and ensures completion of project milestones and tasks as assigned.
 6. Participates in the development and maintenance of a variety of systems, processes and procedures related to court activities; maintains manuals/workbooks and updates resource materials; reviews and analyzes priorities within a functional area and makes recommendations.
 7. Responsible for monitoring and addressing the data quality issues within the court data. Works with court staff to ensure they are following proper procedures so that complete and accurate data is recorded; prepares regular reports and analysis to ensure that the data reported by the courts are complete and accurate. Works with Court Operation Supervisors to correct quality and integrity issues related to data entry into the case management systems.
 8. Completes and maintains system code tables for case management system and other systems used in the courts.
 9. Develops business requirements by participating in program planning; determines business functions and end user requirements through consultation with end users, technicians, vendors, management, and others.
 10. Leads the development and communication of business requirements and functional specifications for the design and implementation of business solutions; provides input from a court and IT perspective.
 11. Ensures compliance with Nevada Revised Statutes, Douglas County Code, and Supreme Court Rules.
 12. Has a highly developed knowledge of court operations, procedures, equipment, software and case management systems. Trains employees on use, best practices and updates to all court systems.
 13. Performs system acceptance testing; writes and executes test scripts and analyzes results to ensure system integrity.
 14. Participates in data collection, compilation, coordination, and organization of budget documentation. May develop budget recommendations.
 15. Reviews and analyzes caseload patterns, processes and policies, Uniform System for Judicial Records (USJR), Minimum Accounting Standards, national, state and local laws, legislation and legislative mandates; makes recommendations for appropriate documentation and efficient processes for caseload management and as it relates to the case management systems.
 16. Maintains relationships with external agencies and internal departments; acts as a liaison between clerk's office, vendors, and equipment and software providers.
 17. Attends meetings and trainings as required.
 18. Maintains the Code of Conduct for Court Professionals.
 19. Performs other duties as assigned.
 20. Represents the Court with dignity, integrity, and a spirit of cooperation in all relationships with staff and the public.
 21. Contributes effectively to the accomplishment of team or work unit goals, objectives, and activities.

MINIMUM QUALIFICATIONS

- Position requires a bachelor's degree with college coursework in Computer Science, Information Technology, or a related field and 1-2 years' experience as an analyst; or an equivalent combination of education, training and experience.
- Experience using Outlook, Word, and Excel.
- Valid Driver's License

PREFERRED QUALIFICATIONS

- Analyst experience in court settings.
- Project Management experience.
- Knowledge of Nevada Revised Statutes, Douglas County Codes, Nevada Rules of Civil Procedure, Nevada Rules of Appellate Procedure, Justice Court Rules of Civil Procedure

WORKING CONDITIONS

The characteristics listed below are representative of the physical demands, physical agility, sensory requirements, and environmental exposures required by an individual to successfully perform the essential duties of this position. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential duties.

- This work requires the frequent exertion of up to 10 pounds of force and occasional exertion of up to 50 pounds of force.
- Work regularly requires sitting, speaking or hearing, using hands, reaching with hands and arms and repetitive motions; frequently requires standing and walking; occasionally requires climbing or balancing, kneeling or crawling and pushing or pulling.
- Work requires close vision, distance vision, ability to adjust focus, depth perception, color perception and peripheral vision; vocal communication is required for conveying detailed or important instructions to others accurately, loudly or quickly; hearing is required to receive detailed information through oral communication and/or to make fine distinctions in sound.
- Work requires preparing and analyzing written or computer data, visual inspection involving small defects and/or small parts, operating motor vehicles or equipment and observing general surroundings and activities.
- Work is generally in a moderately noisy location (e.g. business office, light traffic).
- Work is regularly performed in an office/courtroom environment requiring sitting/standing for extended periods of time. Frequent use of computers.
- Will work under the stress of deadlines and/or with irate members of the public.
- Occasionally handles emergency/crisis/chaotic situations.
- Frequently subject to interruptions and multiple calls and inquiries.

ACKNOWLEDGEMENTS

- Continued employment is contingent upon all required licenses and certificates being maintained in active status without suspension or revocation.*
- Employment is contingent upon successful completion of background/screening.*

- iii. *Douglas County participates in E-Verify and will provide the Social Security Administration (SSA) and, if necessary, the Department of Homeland Security (DHS), with information from each applicant's Form I-9 to confirm work authorization. All candidates who are offered employment must complete Section 1 of the Form I-9 along with the required proof of their right to work in the United States and proof of their identity prior to starting employment. Please be prepared to provide required documentation as soon as possible after the job offer is made.*
- iv. *This job description indicates, in general, the nature and levels of work, knowledge, skills, abilities and other essential functions expected of the incumbent. The duties listed above are intended only as illustrations of the various types of work that may be performed. The omission of specific statements of duties does not exclude them from the position if the work is similar, related, or a logical assignment to the position. Incumbent may be asked to perform other duties as required.*

I have read and understand the contents of this Job Description, and I have received a copy of this Job Description for my records.

PRINT NAME: _____

SIGNATURE: _____ DATE: _____

Douglas County
Supplemental Personnel Request - New Position
Fiscal Year 2026-27

Dept Name East Fork Justice Court

Fund-Dept 101-371

Requestor Rebecca Edwards

Position Title Courts Record Technician

Starting Salary 52,447

☒ Full Time

☐ Part Time 20-29 hrs

☐ Part Time <20 hrs

☐ On Call

☐ Temporary (<6 mo & 1080 hrs)

Position Supervisor Emilce Ames/Jolene Warren

Existing Job Class?

☒ Yes

☐ No - MUST ATTACH DRAFT JOB DESCRIPTION

Position Description/Duties Attach a draft job description for new job classifications

Classification already exists on the Douglas County Pay Plan - Grade 107. Existing job description this position provides general clerical office assistance. Under varying levels of supervision, incumbents are assigned to varied clerk positions and examine, prepare, and process a variety of legal documents in support of court operations. Maintains and updates court case dockets; assure all court documents are placed in appropriate case files in a timely manner; may take fine and fee payments; may assist in balancing the cash drawer at end of day; assure all court files and records are maintained in an orderly manner; performs data entry of case information into the court and case management program; may assist other court personnel, and the general public. Positions in this classification are distinguished from other classifications by entry level and general assignment concentration on job functions that contribute to the processing and coordination of clerical activities for the court from beginning to end. Positions in this classification can perform the full range of clerk's office functions.

Why is the position necessary? Explain what has changed to cause this need, how the position will improve services or efficiency, and how it fits in to the department's existing positions/duties/services, and what value the position will provide to the County

Currently this position is filled as part time. This request is to change the part-time Court Record Technician to a full-time position. Written justification for this request is attached.

What research or analysis was done to determine the need for the position? What alternatives were considered?

Changing the part-time Court Record Technician to full-time is essential for East Fork Justice Court, as this position completes all record searches and copies. In addition, with this position currently being part-time, we have not been able to complete our warehouse project. The warehouse has 200 boxes that need to be reviewed for case destruction per record retention. . The full-time Court Record Technician would also be able to provide office support, this would include assisting the public at the counter and answering phone calls.

Where will funding come from to pay for the position? What additional revenue will it generate or savings will it provide?

Work with Finance if approved. Requesting from General Fund

Allocation of Position Costs: (must equal 100%)

Fund#-Dept#

% Allocated

		100%

		100%
FOR FINANCE USE ONLY		
HR Review Notes _____	Date _____	
IRC Review Notes _____	Date _____	
POSITION COSTS - SALARIES, BENEFITS & ANCILLARY COSTS for FY26-27		
Enter grey cells only - other info will automatically populate in this section and cannot be changed		
Position Includes Benefits? Enter "Y" or "N"	Y	
Annual Salary		51,120.86
NV PERS - Regular Employee? Enter "Y" or "N"	Y	18,786.92
NV PERS - Police and Firefighters (enter "N" above)		-
Medical, Dental, Vision		13,775.00
Medicare		741.25
Unemployment		255.60
Workers Compensation		966.18
Total Salaries and Benefits		85,645.82
Amounts provided are estimates only - please update as necessary		
		Amount
Desk, chair, telephone, other furniture/supplies		-
New computer setup Employee Type: Must designate type		#N/A
Cellphone purchase		-
Cellphone monthly service cost or stipend x 12		-
Training, travel & conference registrations		-
Vehicle - Motor Pool rate - estimated \$5,000/yr car, \$7,000/yr truck		-
Vehicle - Purchase (check with Motor Pool for \$estimate)		-
Vehicle Upfitting/Special Equipment		-
Uniforms		-
Other: (List and enter GL Account)		
Total Cost of Position		#N/A

Position Type	Computer Costs
Must designate type	MAKE SELECTION
Standard	2,200
Manager	2,500
Engineers/GIS/AutoCAD	3,600

Douglas County
Supplemental Personnel Request - New Position
Fiscal Year 2026-27

Dept Name East Fork Justice Court

Fund-Dept 101-371

Requestor Rebecca Edwards

Position Title Judicial Executive Assistant

Starting Salary 81,526

☒ Full Time

☐ Part Time 20-29 hrs

☐ Part Time <20 hrs

☐ On Call

☐ Temporary (<6 mo & 1080 hrs)

Position Supervisor Judge Laurie Trotter

Existing Job Class? ☒ Yes ☐ No - MUST ATTACH DRAFT JOB DESCRIPTION

Position Description/Duties Attach a draft job description for new job classifications

Classification already exists on the Douglas County Pay Plan - Grade 202. This position provides significantly responsible administrative assistance and legal research to a judge. Performs a variety of complex administrative and secretarial duties for the purpose of managing the office and maintaining the judicial calendar. Positions in this classification are distinguished from other positions in the nature, diversity and scope of responsibilities originating from the bench requiring the frequent use of tact, discretion and independent judgment as well as a knowledge of legal processes and terminology. Responsibilities include managing the judge's daily schedules, directing the work of assigned staff, screening callers, coordination of judicial activities, and ensuring that time available in and out of court is effectively utilized. This position is highly confidential in nature.

Why is the position necessary? Explain what has changed to cause this need, how the position will improve services or efficiency, and how it fits in to the department's existing positions/duties/services, and what value the position will provide to the County

This request is to add one full time position to East Fork Justice Court. Written Justification for this request is attached.

What research or analysis was done to determine the need for the position? What alternatives were considered?

Adding a Judicial Executive Assistant (JEA) would assist the clerks significantly by having the JEA draft the Orders and assist with managing the court calendar. Obtaining a Judicial Executive Assistant would not only allow the clerks to focus on their daily tasks to a higher degree of efficiency, but it would give the Judge a dedicated resource. This is crucial to a Judge with such a high caseload.

Where will funding come from to pay for the position? What additional revenue will it generate or savings will it provide?

Work with Finance if approved. Requesting from General Fund

Allocation of Position Costs: (must equal 100%)

Fund#-Dept#

% Allocated

		100%

		100%
FOR FINANCE USE ONLY		
HR Review Notes _____	Date _____	
IRC Review Notes _____	Date _____	
POSITION COSTS - SALARIES, BENEFITS & ANCILLARY COSTS for FY26-27		
Enter grey cells only - other info will automatically populate in this section and cannot be changed		
Position Includes Benefits? Enter "Y" or "N"	Y	
Annual Salary		81,526.11
NV PERS - Regular Employee? Enter "Y" or "N"	Y	29,960.85
NV PERS - Police and Firefighters (enter "N" above)		-
Medical, Dental, Vision		13,775.00
Medicare		1,182.13
Unemployment		407.63
Workers Compensation		1,540.84
Total Salaries and Benefits		128,392.56
Amounts provided are estimates only - please update as necessary		
		Amount
Desk, chair, telephone, other furniture/supplies		-
New computer setup Employee Type: Must designate type		#N/A
Cellphone purchase		-
Cellphone monthly service cost or stipend x 12		-
Training, travel & conference registrations		-
Vehicle - Motor Pool rate - estimated \$5,000/yr car, \$7,000/yr truck		-
Vehicle - Purchase (check with Motor Pool for \$estimate)		-
Vehicle Upfitting/Special Equipment		-
Uniforms		-
Other: (List and enter GL Account)		
Total Cost of Position		#N/A

Position Type	Computer Costs
Must designate type	MAKE SELECTION
Standard	2,200
Manager	2,500
Engineers/GIS/AutoCAD	3,600

MEMORANDUM

To: Douglas County Board of County Commissioners

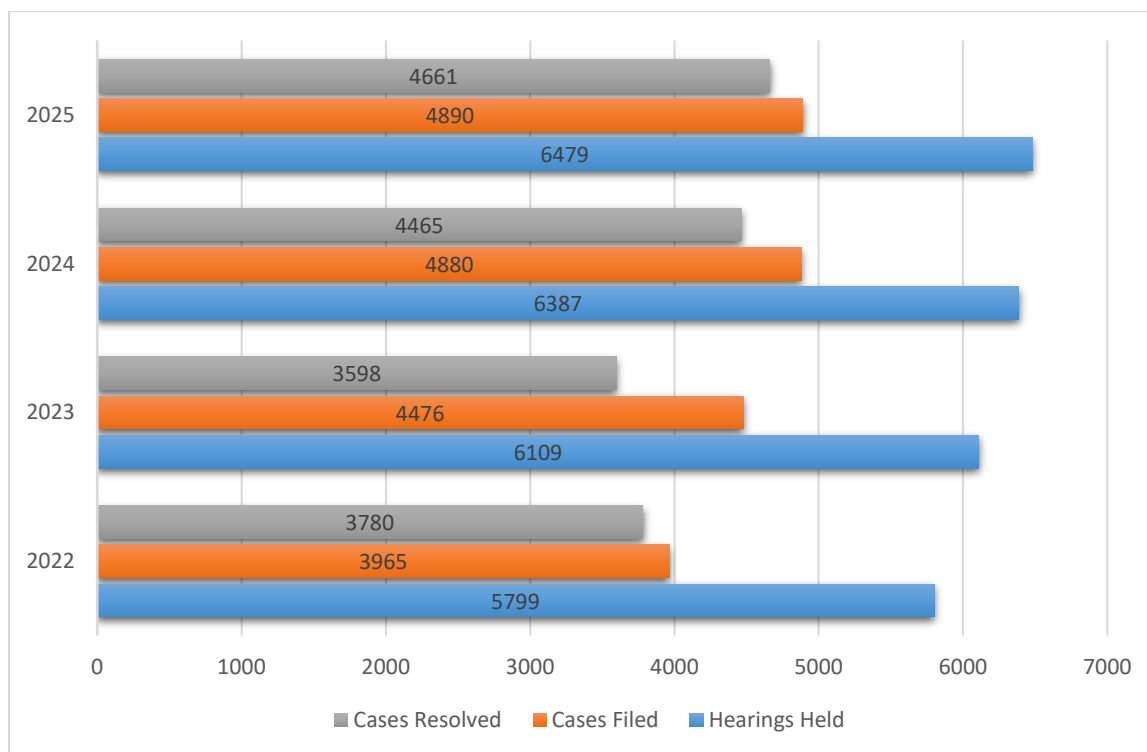
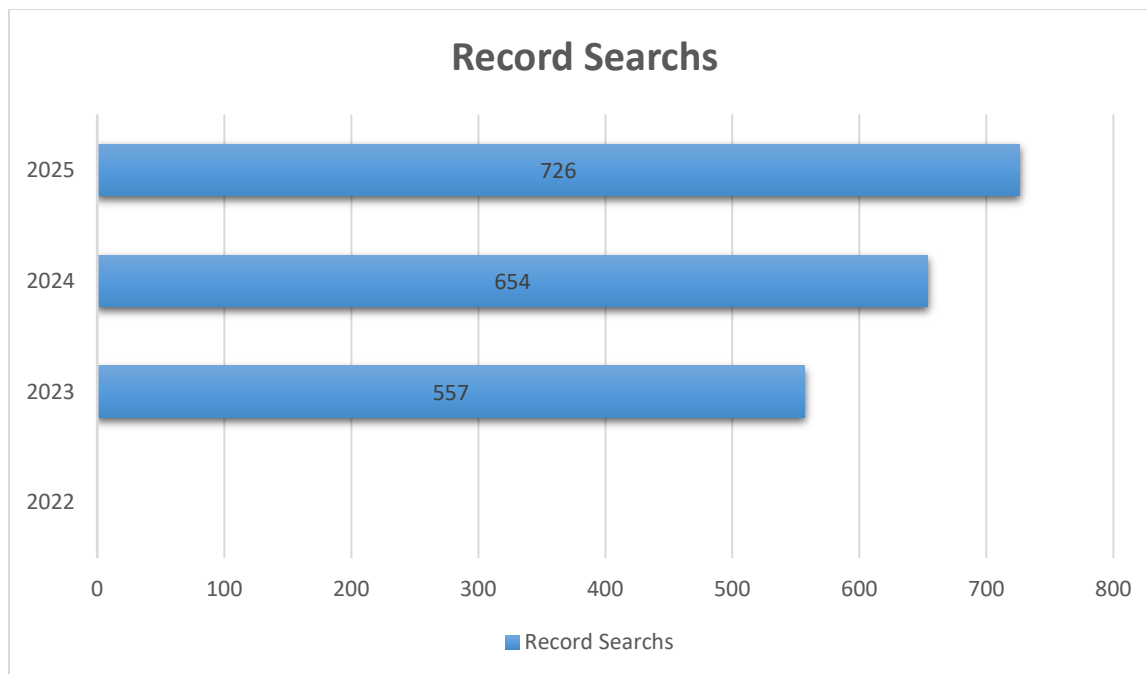
From: Rebecca Edwards

Date: 02/6/26

Subject: Reorganization of the Douglas County Judiciary- East Fork Justice Court

This memorandum is a proposal for the reorganization of the East Fork Justice Court, which is, within the Douglas County Judiciary. This reorganization would add one full-time employee (FTE) as a Judicial Executive Assistant for Judge Trotter and change the part-time Court Records Technician to a full-time position.

Courts across the country are struggling with growing caseloads and staff retention. The increase in caseload is going to continue to grow as our population grows. During this year, East Fork Justice and Tahoe Justice Court experienced staff shortages and increased caseloads. In the month of October, East Fork Justice Court lost 4 staff members, and the Court Operations Supervisor had to be out due to a medical emergency. This required the Court Administrator to step in and be a clerk in the courtroom. Staff from District Court and Tahoe Justice Court came in to assist with after-court processing. We cannot rely on this method as a full-time solution. Bringing in other staff to help creates a staff shortage in the other courts. With the current caseload and number of staff, if anyone is scheduled for vacation and other clerks take a sick day, it leaves the office critically understaffed. During some of the exit interviews, prior employees have noted that the job is very overwhelming due to the volume of cases, hearings, phone calls, and assisting the public at the counter. I have included some graphs to illustrate our volume increase each year since 2022. The demand for jury trials in East Fork Justice Court is growing, and we are starting to transfer cases up to Tahoe Justice Court to uphold a defendant's right to a speedy trial. On Wednesdays, East Fork Justice Court has their largest calendar and some days there will be 80 cases scheduled. Staff will stay past 5:00pm. After court, the clerk must complete the processing of the 80 cases.



The Court Record Technician is responsible for providing and performing a wide variety of clerical duties, such as court and office support functions. This position may also serve in a clerk capacity for a variety of clerical functions, including but not limited to, criminal, civil, traffic, small claims, evictions, and

protection orders. The Court Record Technician performs record searches, provides copies, and performs other clerk functions as requested by the Court Operations Specialist/Court Administrator.

Changing the part-time Court Record Technician to full-time is essential for East Fork Justice Court, as this position completes all record searches and copies. In addition, with this position currently being part-time, we have not been able to complete our warehouse project. The warehouse has 200 boxes that need to be reviewed for case destruction per record retention. In the Recorder's past Budget Presentations, she has mentioned the space issue with all the court records. Changing this position would allow us to complete this project. The full-time Court Record Technician would also be able to provide office support. This would include assisting the public at the counter and answering phone calls. In the last six months the court has received 5,096 phones, an average of 849 per month. This would allow the in-court clerks to focus on after-court case processing without constantly being interrupted, which would reduce errors or tasks being missed.

The Judicial Executive Assistant (JEA) provides significantly responsible administrative assistance and legal research to a judge. This position performs a variety of complex administrative and secretarial duties for the purpose of managing judicial chambers and maintaining the judicial calendar. Responsibilities include managing the judge's daily schedules, directing the work of assigned staff, screening callers, coordination of judicial activities, and ensuring that time available in and out of court is effectively utilized. Currently, the clerks are fulfilling this role for East Fork Justice Court. Clerks are responsible for a wide variety of tasks. Besides filing documents and answering phones, the clerks are responsible for reporting to outside agencies by statute. For example, after court, a criminal sentence will take approximately 15 minutes to an hour to complete depending on the complexity of the case. The clerks must create the Judgment of Conviction for the Judge to sign, complete the report to the Criminal Repository, may need to draft an Order for the Judge to sign, and complete the in-court minutes. A criminal bindover to District Court takes the same amount of time. Protection Orders take approximately 45 minutes to complete, as the Clerk creates the Order for the Judge's signature. The examples listed are just a few scenarios. East Fork Justice Court also handles traffic cases, general civil, small claims, and evictions. Adding a JEA would assist the clerks significantly by having the JEA draft the Orders and assist with managing the court calendar. Obtaining a Judicial Executive Assistant would not only allow the clerks to focus on their daily tasks to a higher degree of efficiency, but it would give the Judge a dedicated resource. This is crucial to a Judge with such a high caseload.

In summary, the proposed reorganization is essential for our department to effectively manage increasing demands. This reorganization will strengthen our ability to deliver compliant and helpful results, ensuring we meet future challenges and better serve our mission, the public and community.

**Douglas County
Supplemental Personnel Request - New Position
Fiscal Year 2026-27**

Dept Name Airport

Fund-Dept 360-611

Requestor Heather MacDonnell

Position Title Office Specialist

Starting Salary 83,343

☒ Full Time ☐ Part Time 20-29 hrs ☐ Part Time <20 hrs ☐ On Call ☐ Temporary (<6 mo & 1080 hrs)

Position Supervisor Heather MacDonnell

Existing Job Class? ☒ Yes ☐ No - MUST ATTACH DRAFT JOB DESCRIPTION

Position Description/Duties Attach a draft job description for new job classifications

Office duties with regard to purchasing processes, invoices, account receivables journals, tracking expenditures, and maintaining records

Support contract and agreement administration, including tracking deadlines and required documentation

Maintain organized records for compliance, audits, and regulatory requirements

Yearly Land Lease CPI increases and monitoring

Assist with scheduling, calendar coordination, and internal communications

Why is the position necessary? Explain what has changed to cause this need, how the position will improve services or efficiency, and how it fits in to the department's existing positions/duties/services, and what value the position will provide to the County

The Office Specialist position is proposed to be converted from a part-time role to a full-time position to better meet the operational needs of the department. This change will allow the Office Specialist to assume additional office and administrative duties that are currently being performed by the Operations Specialist, enabling Operations staff to focus on core operational and safety-related responsibilities.

In addition, the department is experiencing an increased administrative workload associated with planning and executing the upcoming airshow. Expanding this position to full-time will provide consistent administrative support for event coordination, documentation, communications, vendor and stakeholder interactions. This change will improve overall efficiency, workload balance, and continuity of operations while supporting the successful delivery of a large-scale public event.

What research or analysis was done to determine the need for the position? What alternatives were considered?

Where will funding come from to pay for the position? What additional revenue will it generate or savings will it provide?

Airport Enterprise Fund

Allocation of Position Costs: (must equal 100%)

Fund#-Dept#

% Allocated

360-611 510.000	360-611	100%
		100%

FOR FINANCE USE ONLY																			
HR Review Notes _____	Date _____																		
IRC Review Notes _____	Date _____																		
POSITION COSTS - SALARIES, BENEFITS & ANCILLARY COSTS for FY26-27																			
<i>Enter grey cells only - other info will automatically populate in this section and cannot be changed</i>																			
Position Includes Benefits? Enter "Y" or "N"	Y	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr style="background-color: #d3d3d3;"> <th style="width: 100%;">Amount</th> </tr> </thead> <tbody> <tr> <td style="text-align: right;">Annual Salary</td> </tr> <tr> <td style="text-align: right;">49,483.20</td> </tr> <tr> <td style="text-align: right;">NV PERS - Regular Employee? Enter "Y" or "N"</td> </tr> <tr> <td style="text-align: right;">18,185.08</td> </tr> <tr> <td style="text-align: right;">NV PERS - Police and Firefighters (enter "N" above)</td> </tr> <tr> <td style="text-align: right;">-</td> </tr> <tr> <td style="text-align: right;">Medical, Dental, Vision</td> </tr> <tr> <td style="text-align: right;">13,775.00</td> </tr> <tr> <td style="text-align: right;">Medicare</td> </tr> <tr> <td style="text-align: right;">717.51</td> </tr> <tr> <td style="text-align: right;">Unemployment</td> </tr> <tr> <td style="text-align: right;">247.42</td> </tr> <tr> <td style="text-align: right;">Workers Compensation</td> </tr> <tr> <td style="text-align: right;">935.23</td> </tr> <tr> <td style="text-align: right;">Total Salaries and Benefits</td> </tr> <tr> <td style="text-align: right;">83,343.43</td> </tr> </tbody> </table>	Amount	Annual Salary	49,483.20	NV PERS - Regular Employee? Enter "Y" or "N"	18,185.08	NV PERS - Police and Firefighters (enter "N" above)	-	Medical, Dental, Vision	13,775.00	Medicare	717.51	Unemployment	247.42	Workers Compensation	935.23	Total Salaries and Benefits	83,343.43
Amount																			
Annual Salary																			
49,483.20																			
NV PERS - Regular Employee? Enter "Y" or "N"																			
18,185.08																			
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Medical, Dental, Vision																			
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Unemployment																			
247.42																			
Workers Compensation																			
935.23																			
Total Salaries and Benefits																			
83,343.43																			
Ancillary Costs Associated with Proposed Position:																			
<i>Amounts provided are estimates only - please update as necessary</i>	Amount	GL Account																	
Desk, chair, telephone, other furniture/supplies	-	360-611 533.802 Small Equipment																	
New computer setup Employee Type:	Must designate type	#N/A 101-192 533.802 Small Equipment																	
Cellphone purchase	-																		
Cellphone monthly service cost or stipend x 12	-	360-611 520.085 Telephone/Comm.																	
Training, travel & conference registrations	-	360-611 520.200 Training																	
Vehicle - Motor Pool rate - estimated \$5,000/yr car, \$7,000/yr truck	-	360-611 520.114 Motor Pool																	
Vehicle - Purchase (check with Motor Pool for \$estimate)	-	360-611 564.700 Motor Vehicles																	
Vehicle Upfitting/Special Equipment	-	360-611 564.700 Motor Vehicles																	
Uniforms	-	360-611 532.028 Uniforms																	
Other: (List and enter GL Account)	(26,284.00)	Tentative fully loaded budget of PT position																	
Total Cost of Position	\$ 57,059.43																		



Douglas County, Nevada

Capital Improvement Plan 2027 to 2031



Tentative Budget March 23, 24, 30, and 31, 2026

CAPITAL IMPROVEMENTS

Fiscal Year 2027-31 Capital Projects

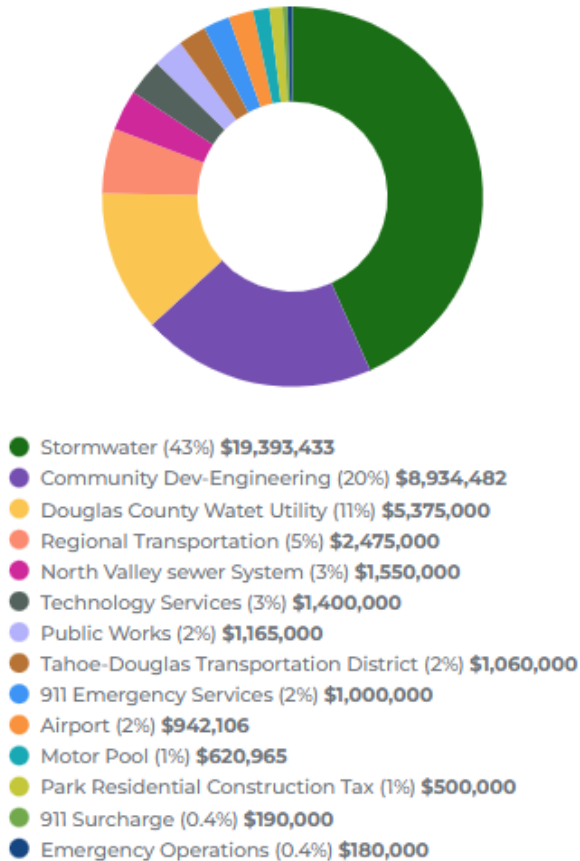
The Capital Improvement Plan covers a 5-year time period. Projects are requested by departments and submitted to the Board of County Commissioners as part of the annual budget process. Projects are presented, explained, and evaluated based upon need, available funding, and priorities. Funded projects approved by the Board during the budget process will have their Year 1 budgetary authority included in the upcoming fiscal year's adopted budget. Years 2-5 funding will be presented to the Commission as part of future years' Capital Improvement Plans and budgeted accordingly. Unfunded projects are presented but not funded - no budgetary authority is added. If/when additional funding is identified in the future, unfunded projects can be brought before the Board of County Commissioners to allocate funds to specific projects - either through future Capital Improvement Plans or regular Commission meeting agendas.

2027 Total Capital Requested

\$44,785,986

70 Capital Improvement Projects

Total Funding Requested by Department



9-1-1 Emergency Services Requests

Itemized Requests for 2027

Mobile Emergency Communications Center Replacement (CM11)	\$ 1,000,000
--	---------------------

The mobile emergency communications center (CM11 bus) is at its end of useful life. As events increase within our jurisdiction, it is imperative to not only have a backup method of providing emergency communications to the community but to also be able to directly support special events and/or large-scale incidents.

Total: \$1,000,000

9-1-1 Surcharge Requests

Itemized Requests for 2027

Next Generation 9-1-1 Implementation	\$65,000
---	-----------------

Next generation 9-1-1 is a new technology that allows for emergency communications centers to get more information from a call that is coming in on a 9-1-1 line. It also allows for interoperability between dispatch centers. One of the many features is that when a call comes in and is transferred to a different dispatch center, all call information is transferred along with it, like lat/long, phone number, etc.

Fire Station Alerting	\$125,000
------------------------------	------------------

Fire station alerting is when dispatch sends tones to the applicable fire station for a call. This product also allows fire departments to control lights, utilities, etc. within each station as part of a healthy heart initiative as well as safety in general. The funding being requested would cover the part of the product that needs to take the call notification from the computer-aided dispatch and relay it to each respective fire station.

Total: \$190,000

Airport Requests

Itemized Requests for 2027

Install Taxiway Lighting System [Design Only]	\$105,263
--	------------------

Install Medium Intensity Lighting System on Taxiway A - Design Only.

Pavement Crack Sealing	\$40,000
-------------------------------	-----------------

Preventative pavement maintenance / crack sealing to preserve asphalt surface condition in areas around hangars that are not eligible for Federal Funding.

Rehabilitate Airfield Pavements-Aprons	\$500,000
---	------------------

Update per the Airport Capital Improvement Plan (ACIP) dated 12/04/2025 as submitted to the FAA. To maintain pavement condition index and surface condition of primary airport aprons.

Rehabilitate Taxiways P-51 (A,B,C)	\$296,843
---	------------------

Update per the Airport Capital Improvement Plan (ACIP) dated 12/04/2025 as submitted to the FAA. To maintain Pavement Condition Index and surface condition of taxiways. (IIJA Funding)
P-51-A (35' x 750'); P-51-B (35' x 450'); P-51-C (35' x 750')

Total: \$942,106

Community Dev-Engineering Requests

Itemized Requests for 2027

Buckeye Creek Flood Control Basin	\$5,302,200
--	--------------------

Reduce the 100-year flood risk to existing properties and infrastructure from Buckeye Creek by constructing a 2,320 Acre-Foot flood control basin on the upper reach.

DE23-0004 Buckeye Road Causeway at Martin Slough	\$7,500
---	----------------

Install five box culverts under Buckeye Road where the Marti Slough crosses the road. Raise the elevation of Buckeye Road at this location. These improvements will keep Buckeye Road from flooding during the 1% Exceedance Storm which is commonly referred to as the 100-Year flood.

Gardnerville Water Company to Gardnerville Ranchos GID Water Intertie	\$53,350
--	-----------------

An intertie between the Gardnerville Water Company's system and the Gardnerville Ranchos GID (GRGID) provides an important intertie between these two systems. Each water system provides public water service to a significant population base of Douglas County. An intertie between the two systems provides redundancy to both systems that would benefit the public as a whole.

Muller Lane Multimodal Trail	\$223,750
-------------------------------------	------------------

The Muller Lane Multimodal Trail project consists of a 10-Ft wide paved multimodal trail approximately 5 miles in length connecting the Town of Minden to the Town of Genoa. The project would start in the Town of Minden near the existing intersection of Ironwood Drive and Monte Vista Avenue.

Pine View Estates Sewer Extension	\$500,000
--	------------------

Extend public sewer from the Wa She Shu Casino 5.5 miles south along the US 395 corridor to the Pine View Estates development.

Pinenut Road Utility Extension	\$2,772,682
---------------------------------------	--------------------

Extend water and sewer utilities along Pinenut Road and Sawmill Road to cross-connect existing private and public utilities with other existing public utilities to increase service capacities to the industrial zoned areas along Sawmill Road.

Ranchos Multimodal Trail Connector	\$75,000
---	-----------------

A 10-Ft wide paved multimodal trail approximately 15,000-Ft in length to connect the Gardnerville Ranchos to the Douglas County Community Center and the Martin Slough Trail complex. The project includes one pedestrian bridge crossing the

Total: \$8,934,482

Douglas County Water Utility Requests

Itemized Requests for 2027

Advanced Metering Infrastructure Upgrade Project	\$450,000
---	------------------

This project will convert existing water meters from Advanced Meter Reading to Advanced Metering Infrastructure.

Fire Hydrant Replacement Program	\$50,000
---	-----------------

This project will identify non-operable hydrants and hydrants that have reached their useful life and replace them with new hydrants.

Jobs Peak Treatment Plant PLC Replacement	\$200,000
--	------------------

This project will replace the existing Tesco Programmable Logic Controller (PLC) for the Jobs Peak Treatment Plant.

Skyline Tank Replacement	\$4,000,000
---------------------------------	--------------------

This project will replace the existing Skyline Tank within the East Valley Water System.

Telemetry System Upgrades	\$50,000
----------------------------------	-----------------

This project upgrades the existing Water System telemetry system to increase reliability and redundancy for the water utility. The project is aligned with the County Strategic Plan objective to provide for the maintenance and infrastructure necessary to meet current and future service levels.

Well Rehabilitation Program	\$125,000
------------------------------------	------------------

This project will inspect, assess, and rehabilitate existing wells within the Douglas County Water Utility.

ZWUD Water System Improvements Phase 1	\$500,00
---	-----------------

This project will replace existing water mains that are undersized and have reached their useful lives as identified in the 2015 Preliminary Engineering Report on the ZWUD water system. The project will be phased through multiple capital improvement fiscal years. Phase 1 will focus on water mains that require upsizing to achieve additional fire flow capacity within the ZWUD water system.

Total: \$5,375,000

Emergency Operations Requests

Itemized Requests for 2027

Public Safety Radio System	\$180,000
-----------------------------------	------------------

Based upon the radio system study conducted by Federal Engineering, our radio system is antiquated and in need of upgrade to bring it up to industry standards and to minimize risk of failure. A failure of the radio system would put our public safety personnel at risk and without communication.

Total: \$180,000

Motor Pool Requests

Itemized Requests for 2027

Motor Pool annual Motor Vehicle Replacements	\$240,613
---	------------------

Motor Pool annual motor vehicle replacements - capital outlay built into the operating budget.

Sheriff's Department Annual Motor Vehicle Replacements	\$380,352
---	------------------

Sheriff's Department annual motor vehicle replacements - capital outlay built into the operating budget.

Total: \$620,965

North Valley Sewer System Requests

Itemized Requests for 2027

Gravity Sewer Collections Main Point Repairs-Phase 1	\$150,000
---	------------------

This project will repair deficiencies identified from the CCTV Sewer Collection Main condition assessments. Repairs include replacement of sewer pipe, point repairs, and sags within the system. This project will be designed in-house by Public Works Engineering.

North Valley Wastewater Treatment Plant Pond Sludge Removal Project	\$1,000,000
--	--------------------

This project will remove sludge from the holding pond at the North Valley Wastewater Treatment Plant. The sludge was deposited there prior to the operation of the new Sequence Batch Reactor Treatment plant. Solids from the previous wastewater treatment plant were deposited in the holding pond for future removal. The solids will be removed, dewatered, and hauled off for disposal. Design of the project will be conducted by in-house engineering staff.

Sewer Lift Station Rehabilitation and Replacement	\$250,000
--	------------------

This project will improve the structural and functional integrity of the sewer lift stations, and reduce the risk of catastrophic and costly infrastructure failures. The program allows for rehabilitation or replacement of one lift station per year.

Sewer Manhole Rehabilitation Project	\$150,000
---	------------------

This project will rehabilitate existing sanitary sewer manholes to prevent infiltration/inflow and corrosion damage.

Total: \$1,550,000

Park Resident Construction Tax Requests

Itemized Requests for 2027

Indian Hills Splash Pad	\$300,000
--------------------------------	------------------

Purchase, construction, and installation of a splash pad in the Indian Hills neighborhood, utilizing North County Residential Construction Tax (RCT) funds.

Johnson Lane Pickleball Courts	\$70,000
---------------------------------------	-----------------

Convert the existing tennis courts at Johnson Lane Park to Pickleball Courts.

Zephyr Cove Park Playground	\$130,000
------------------------------------	------------------

Purchase and installation of a new playground at Zephyr Cove Park, using Lake Tahoe area Residential Construction Tax (RCT) funds.

Total: \$500,000

Public Works Requests

Itemized Requests for 2027

Historic Courthouse Emergency Power	\$225,000
--	------------------

The emergency backup power system at the Historic Courthouse was originally designed to supply power to a single electrical panel serving the IT server room, phone system, and limited lighting. This upgrade would expand emergency power service to the entire building, ensuring continuous operation during commercial power outages.

Minden Inn Siding and Lower Roof	\$200,000
---	------------------

The exterior siding at the alcove of the Minden Inn has deteriorated over several years, allowing water intrusion during heavy rain events. Moisture enters behind the siding and travels beneath the roofing membrane, resulting in leaks into the rear lobby.

Tahoe Admin Exterior Repairs	\$450,000
-------------------------------------	------------------

The exterior of the Lake Tahoe Administration Building requires significant maintenance and repairs due to age and weather exposure. Portions of the wood shiplap siding require refinishing, while other areas need full replacement to prevent further deterioration. Many of the windows have failed seals and are fogging, reducing energy efficiency and increasing the potential for moisture intrusion. The gutter system has sustained damage from previous snow events, limiting proper drainage and increasing the risk of water damage. Additionally, the front concrete walkways are deteriorated and require replacement to address safety concerns and prevent further degradation.

Tahoe Admin Fire Sprinkler Upgrade	\$90,000
---	-----------------

Recent inspections identified deficiencies in the fire sprinkler system at the Tahoe Admin Building. To bring the system into compliance with current fire protection standards, a new glycol solution must be added and expansion tanks installed in each loop.

Transfer Station Fiber Communications Upgrade	\$100,000
--	------------------

Install fiber communication at the Douglas County Transfer Station. Currently, conduit and fiber are located at the eastern terminus of Dump Road. This project will extend conduit and fiber approximately 1000 feet to provide internet connectivity to the Weigh Scale building. This will improve operational efficiency of the Transfer Station and improve customer service.

Transfer Station Weigh Scales	\$100,000
--------------------------------------	------------------

Upgrade Weight Scales at Douglas County Transfer Station. This upgrade will improve the efficiency and accuracy of solid waste tracking and disposal.

Total: \$1,165,000

Regional Transportation Requests

Itemized Requests for 2027

Pinenut Road Reconstruction	\$2,475,000
------------------------------------	--------------------

Full pavement reconstruction of Pinenut Road from East Valley Road, new pavement seam east to the pavement seam from the roundabout construction. This project will include adding a turning lane pocket for the Sawmill Road industrial complex. This project will also look at the Allerman Canal crossing to address the guardrail issues. Cost sharing may be available from developers for the addition of the left turn lane.

Total: \$2,475,000

Stormwater Requests

Itemized Requests for 2027

Buckeye Road 36" Pipe/Box Culvert at Upper Allerman	\$549,600
--	------------------

The project seeks to increase the capacity to convey flows beneath Buckeye Road by installing additional stormwater culvert capacity. Buckeye Road is designated as an Existing Major Collector and an Emergency Access Route. The intent of the design is to increase the capacity of the infrastructure under Buckeye Road within the site constraints of existing conditions such as topography, legal easements and improvements.

East Valley Road Dip Section-Pinenut Road Wash	\$700,000
---	------------------

This design memorandum considers replacing an existing dip section (Arizona Crossing) on East Valley Road with an arch culvert to keep East Valley Road passable during flood events. An arch culvert with a 14-Foot span, a 4-Ft Rise and 32-Foot length should be capable of passing a design flow of 735 CFS.

Fish Springs-DenMar Basin	\$2,440,000
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The goal of the study was to determine the required storm water infrastructure upstream of Allerman Canal to limit Pine Nut Creek to the capacity of the Upper Allerman and Lower Allerman Canals and eliminate the breakout runoff west of the Lower Allerman Canal. The DenMar parcel is located just to the south of 1766 Redhawk (Redhawk parcel) and was acquired by Douglas County in 2025 for the purposes of flood control and is conceptually designed to have 309.2-acre feet of volume.

Fish Springs-Janelle Basin	\$2,320,000
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The goal of the study was to determine the required storm water infrastructure upstream of Allerman Canal to limit Pine Nut Creek to the capacity of the Upper Allerman and Lower Allerman Canals and eliminate the breakout runoff west of the Lower Allerman Canal. The Janelle parcel is located at 1923 Janelle Court and was acquired by a private developer in 2022 for the purposes of flood control and is conceptually designed to have 181.1-acre feet of volume.

Fish Springs-Pinenut Creek Dam	\$5,020,000
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In addition to the detention basins proposed on Pinenut Creek, an upstream dam is proposed to be constructed to retain the entire 100-year runoff, and the approximate height would be over 110 ft tall to provide 2,200 AC-ft of storage. The dam is conceptually proposed to be located to the east of the end of Jacobsen Lane.

Johnson Lane Flood Mitigation Detention Basin Project (Pamela Place)	\$500,000
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County staff met with the property owner and realtor, and the owner is open to the idea of selling the property to Douglas County for this purpose. As climate change is affecting our area and increasing the possibility of another flood, Douglas County is working to mitigate devastating flood outcomes. The County is requesting funding to complete this needed project to mitigate future major flood events, costly public and private property damage and threats to human health and safety.

Johnson Lane Hot Springs-Buckbrush Flood Control	\$271,320
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Design and construct the 100-year Hot Springs-Buckbrush flood control infrastructure to alleviate flooding impacts in the Johnson Lane area.

Johnson Lane Wash Dam	\$1,230,000
The approximate location of the dam is on Johnson Lane Wash approximately 250 feet upstream of the MacKay Street alignment in the southeastern section of the study area of the Johnson Lane Area Drainage Master Plan.	
Martin Slough Crossing at Buckeye Road	\$928,873
Install five box culverts under Buckeye Road where the Martin Slough crosses the road. Raise the elevation of Buckeye Road at this location. These improvements will keep Buckeye Road from flooding during 100 year flood events.	
Pinenut Creek Regional Detention Basins-Redhawk/Mel/Meyers	\$500,000
The scope for this work includes the construction of three detention basins identified in the study, that are currently owned by Douglas County, the Redhawk, Mel, and Myers Basins. These three basins are shovel ready, as the County owns the land and the 100% design and engineered cost estimates are being finalized.	
Johnson Lane Flood Mitigation Detention Basin Project (Pamela Place)	\$500,000
County staff met with the property owner and realtor, and the owner is open to the idea of selling the property to Douglas County for this purpose. As climate change is affecting our area and increasing the possibility of another flood, Douglas County is working to mitigate devastating flood outcomes. The County is requesting funding to complete this needed project to mitigate future major flood events, costly public and private property damage and threats to human health and safety.	
Smelter Creek Phases 1-8 Channel Work (25-yr)	\$2,212,400
To mitigate the lack of conveyance for the 25-year discharge, Smelter Creek channel improvements are being proposed beginning from the proposed sediment basin and extending to the U.S. Highway 395 crossing. In addition to the channel improvements, upgraded culverts are being proposed at all Smelter Creek crossings to allow conveyance of the 25-year discharge without overtopping the roads.	
Smelter Creek Sediment Basin	\$1,194,000
Douglas County stormwater management crews are frequently called upon to remove sediment to maintain flow conveyance. To mitigate some of the sedimentation issues, a sediment basin is being proposed on Bureau of Land Management (BLM) property upstream of Ruhenstroth.	
Smelter Creek Unnamed Tributary Alternative 2	\$500,00
Like the Unnamed Tributary Alternative 1, channel modifications are proposed that will convey the flow from the upper watershed to Palomino Lane. A 60-inch diameter concrete pipe is proposed beneath Palomino Lane and extending to the detention basin. The basin is approximately 4.5 acres in footprint with a storage capacity of approximately 28 ac-ft with one-foot of freeboard.	
Topaz Lake Drainage Improvements	\$327,240
The project seeks to install new and upsize existing culverts and channels to reduce the risk of local drainage problems and flooding in the Topaz Lake community, as well as reduce the maintenance burden on the County due to flooding in this area.	
Waterloo Lane Box Culvert at Cottonwood Slough	\$700,000
This project considers replacing an existing small Reinforced Concrete Pipe (RCP) with a larger Reinforced Concrete Box culvert on Waterloo Lane to keep Waterloo Lane passable during flood events.	
Total: \$19,393,433	

Tahoe-Douglas Transportation District Requests

Itemized Requests for 2027

Lake Parkway Mill and Fill

\$1,060,000

Full pavement reconstruction of Pinenut Road from East Valley Road, new pavement seam east to the pavement seam from the roundabout construction. This project will include adding a turning lane pocket for the Sawmill Road industrial complex. This project will also look at the Allerman Canal crossing to address the guardrail issues. Cost sharing may be available from developers for the addition of the left turn lane.

Total: \$1,060,000

Technology Services Requests

Itemized Requests for 2027

Network Refresh Project

\$650,000

Douglas County's existing network infrastructure has reached end of life and no longer aligns with the County's growing needs for security, reliability and scalability. To address these limitations, Technology Services proposes a Proof of Concept (POC) focused on modernizing network systems at three critical locations: The Historic Courthouse, Minden Inn and the Douglas County Community and Senior Center. Technology Services proposes implementing Cisco's comprehensive networking solution, integrating core, access and wireless solution.

Phone Replacement Project

\$350,000

This legacy system is increasingly expensive to maintain, lacks the flexibility for dynamic work, and presents a single point of failure for County communications. Technology Services proposes a County-wide transition to a modern Cloud-based Voice over IP (VoIP) solution. This project will move the County away from physical copper lines to a digital, software-defined environment.

Security Camera Upgrade Project

\$400,000

Douglas County currently operates a fragmented network of standalone security camera systems across its various facilities. Technology Services proposes a **Unified Video Management System (VMS)** project to consolidate all County surveillance into a single, secure, cloud-hybrid platform. This \$400,000 initiative will replace disparate Digital Video Recorders (DVRs) with high-definition IP cameras and a centralized dashboard. By unifying these systems, the County will gain a "single pane of glass" view of all properties, significantly improving situational awareness and the safety of County employees and the public.

Total: \$1,400,000

**General Fund
Tentative Budget
FY 2026-2027**



FY27 Tentative Budget - BOCC March 23, 24, 30, 31, 2026

Budget Year 2027

G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$ Change FY26 to FY27	% Change from FY26 Adopted
Fund 101 - General Fund							
REVENUE							
Department	000 - Revenue						
Taxes							
101-000 311.100	Ad Valorem Current	30,842,273.58	32,868,600.00	32,024,909.38	34,823,302.00	1,954,702.00	6
101-000 311.102	Ad Valorem Current - WNRVC	312,409.85	330,526.00	322,365.56	348,093.00	17,567.00	5
101-000 311.120	Ad Valorem Delinquent	71,240.08	80,000.00	46,930.79	.00	(80,000.00)	(100)
101-000 311.122	Ad Valorem Delinquent - WNRVC	544.31	.00	358.40	.00	.00	
101-000 311.200	Centrally Assessed Property Taxes	490,273.02	467,013.00	242,390.59	534,398.00	67,385.00	14
101-000 311.202	Centrally Assessed Property Taxes - WNRVC	4,476.86	4,264.00	2,213.36	4,880.00	616.00	14
101-000 311.600	Ag Deferred Taxes	5,717.62	.00	2,251.98	.00	.00	
101-000 311.700	Personal Property Current	956,456.21	936,749.00	993,532.67	1,128,813.00	192,064.00	21
101-000 311.702	Personal Property Current - WNRVC	8,997.00	8,611.00	9,221.17	10,343.00	1,732.00	20
101-000 311.800	Personal Property Delinq	33,730.27	16,000.00	28,356.18	.00	(16,000.00)	(100)
101-000 311.802	Personal Property Delinquent - WNRVC	76.12	.00	117.71	.00	.00	
Taxes Totals		\$32,726,194.92	\$34,711,763.00	\$33,672,647.79	\$36,849,829.00	\$2,138,066.00	6%
Licenses & Permits							
101-000 320.150	VHR Permit Fee	106,580.00	100,000.00	146,030.00	100,000.00	.00	
101-000 321.110	Adult Characterized Ent. Business	675.00	800.00	675.00	800.00	.00	
101-000 321.150	VHR Permit Renewal Fees	744,007.00	835,000.00	514,060.00	965,000.00	130,000.00	16
101-000 321.200	Liquor Licenses	310,430.00	300,000.00	248,995.00	320,000.00	20,000.00	7
101-000 321.400	Gaming-Local County	847,822.00	900,000.00	652,920.00	935,000.00	35,000.00	4
101-000 322.100	Building Permits	3,652,148.81	2,600,000.00	2,651,102.78	2,800,000.00	200,000.00	8
101-000 322.500	Marriages	10,080.00	8,000.00	7,077.00	9,000.00	1,000.00	13
101-000 322.700	Animal Fees	22,322.00	20,000.00	14,709.00	20,000.00	.00	
101-000 322.900	Admin 1% School Const Res (Rcpt)	4,512.00	5,400.00	3,424.00	5,400.00	.00	
101-000 341.215	Environmental Health Licenses	14,122.75	7,500.00	5,664.50	8,000.00	500.00	7
101-000 341.589	Community Development Technology Fees	221,061.73	150,000.00	146,952.71	160,000.00	10,000.00	7
101-000 341.611	Franchise Fees - Cable TV	469,343.15	540,000.00	248,725.48	540,000.00	.00	
101-000 341.612	Franchise Fees - SW Gas	623,465.68	752,000.00	127,941.85	640,000.00	(112,000.00)	(15)
101-000 341.613	Utility Operator Fee	1,835,254.41	2,800,000.00	1,098,163.84	2,200,000.00	(600,000.00)	(21)
101-000 341.616	Election & Voter Fees	.00	16,000.00	.00	.00	(16,000.00)	(100)
Budget Line Item Explanation		Fees that previously were posted here, have not been for 2026, 2025, 2024. Rather they have been posted to 341.601.					
Licenses & Permits Totals		\$8,861,824.53	\$9,034,700.00	\$5,866,441.16	\$8,703,200.00	(\$331,500.00)	(4%)
Intergovernmental Revenue							
101-000 321.300	Gaming-NRS Co. Lic	32,917.50	40,000.00	25,443.75	40,000.00	.00	
101-000 331.010	Consolidated Taxes (from State of NV)	16,664,168.65	16,717,849.00	9,385,467.91	16,873,714.00	155,865.00	1
101-000 331.050	PY Grant Rev-Federal	.00	.00	64,383.92	.00	.00	
101-000 331.202	Soc.Sec.Inmate Incentive	6,400.00	4,000.00	4,000.00	5,000.00	1,000.00	25



FY27 Tentative Budget - BOCC March 23, 24, 30, 31, 2026

Budget Year 2027

G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$ Change FY26 to FY27	% Change from FY26 Adopted	
Fund 101 - General Fund								
REVENUE								
Department 000 - Revenue								
Intergovernmental Revenue								
101-000 331.500	Grant Revenue - Federal	544,563.36	696,362.00	413,025.97	468,679.00	(227,683.00)	(33)	
	Budget Transactions							
	Level	Transaction				Number of Units	Cost Per Unit	Total Amount
	Finance Review to IRC	Grant - CERT 101-281				1.0000	80,000.00	80,000.00
	Finance Review to IRC	Grant - CERT HSGP 101-281				1.0000	19,000.00	19,000.00
	Finance Review to IRC	Grant - HSPG 101-281				1.0000	20,000.00	20,000.00
	Finance Review to IRC	Grant - SERC 101-281				1.0000	4,000.00	4,000.00
	Finance Review to IRC	Grant - UWS 101-281				1.0000	32,000.00	32,000.00
	Finance Review to IRC	Joining Forces 101-226				1.0000	1,500.00	1,500.00
	Finance Review to IRC	SVRT Grant 101-341				1.0000	274,179.00	274,179.00
	Finance Review to IRC	Tri-Net Investigator Salary 101-246				1.0000	38,000.00	38,000.00
						Finance Review to IRC Totals		\$468,679.00
101-000 331.510	Grant Revenue - State	68,209.64	.00	60,967.33	.00	.00		
101-000 332.305	Federal-BLM (Dept Interior)	2,263.20	.00	589.44	.00	.00		
101-000 333.100	In Lieu Tax-PILT Federal	878,917.00	800,000.00	.00	850,000.00	50,000.00	6	
101-000 334.209	Reimbursements Indigent Defense	919,139.40	1,619,613.00	116,152.66	1,604,806.00	(14,807.00)	(1)	
101-000 334.215	Juvenile Wilderness Account	.08	.00	.05	.00	.00		
101-000 335.140	Gaming Table Tax	118,627.67	120,000.00	108,318.63	120,000.00	.00		
101-000 343.160	Reimbursement-Extradition	30,065.89	20,000.00	1,643.64	20,000.00	.00		
101-000 360.770	Reimbursement-Governmental	260,941.88	70,000.00	330.48	100,000.00	30,000.00	43	
Budget Line Item Explanation		Includes Election's \$34,728 for Reimbursement expected from State for Ballot Question Publication - NRS 293.253						
Intergovernmental Revenue Totals		\$19,526,214.27	\$20,087,824.00	\$10,180,323.78	\$20,082,199.00	(\$5,625.00)	0%	
Charges For Service								
101-000 322.120	Engineering	807,420.43	600,000.00	590,447.47	620,000.00	20,000.00	3	
101-000 322.130	Planning Fees	190,423.58	230,000.00	124,104.18	230,000.00	.00		
101-000 322.131	Allocation Permits	24,701.00	65,000.00	392.00	60,000.00	(5,000.00)	(8)	
101-000 335.130	1/2 % Mobile Home	2.50	.00	.00	.00	.00		
101-000 335.600	DMV 5%	41,490.91	30,000.00	25,187.06	30,000.00	.00		
101-000 335.601	DMV \$2 License	8,588.00	6,000.00	5,050.00	7,000.00	1,000.00	17	
101-000 335.603	Restricted - Sheriff-SAR Lic. Plates-550.169 (NRS 482.367004)	303.32	.00	243.32	.00	.00		
101-000 341.055	Support And Care	11,400.00	10,000.00	6,650.00	11,400.00	1,400.00	14	
101-000 341.112	Guardian Fees	53,243.33	57,085.00	49,163.73	50,000.00	(7,085.00)	(12)	
101-000 341.126	Public Administrator Fees	.00	263,007.00	31,461.11	100,000.00	(163,007.00)	(62)	
101-000 341.129	Restricted-Clerk Technology Fees-550.174 -NRS 19.013 (2), 19.016	.00	.00	1,255.00	.00	.00		
101-000 341.130	House Arrest Fees	114,629.00	115,000.00	105,170.00	135,000.00	20,000.00	17	



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Budget Year 2027

G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$ Change FY26 to FY27	% Change from FY26 Adopted
Fund 101 - General Fund							
REVENUE							
Department 000 - Revenue							
Charges For Service							
101-000 341.135	Prob.Supervision Fees	35,339.00	35,000.00	23,159.00	35,000.00	.00	
101-000 341.138	Prob.Drug Testing Fees	30,165.00	24,000.00	19,054.00	25,000.00	1,000.00	4
101-000 341.145	School District Reimb. to Sheriff for School Resource Officer	240,000.00	240,000.00	60,000.00	240,000.00	.00	
101-000 341.205	Training - FTO Classes	2,600.00	.00	.00	.00	.00	
101-000 341.210	Sheriffs Fees	141,552.36	125,000.00	70,740.85	125,000.00	.00	
101-000 341.211	Applicants License Fee	11,402.42	7,500.00	7,528.57	11,000.00	3,500.00	47
101-000 341.216	CD-Environmental Health Inspection Fee	223,966.04	200,000.00	146,764.06	210,000.00	10,000.00	5
101-000 341.220	Jail Processing Fee	30,221.00	4,000.00	69,207.49	100,000.00	96,000.00	2,400
Budget Line Item Explanation	2/26/26 per Keri 'Housing more outside agency inmates.						
101-000 341.230	Animal Adoption Fees	5,730.00	4,200.00	3,831.00	4,500.00	300.00	7
101-000 341.503	GIS Maps	3,692.50	4,000.00	2,667.50	4,050.00	50.00	1
101-000 341.507	Treasurer Fees	2,099.13	1,300.00	2,284.06	1,500.00	200.00	15
101-000 341.511	Code Enforcement Rev.	63,833.87	86,500.00	74,362.62	95,000.00	8,500.00	10
101-000 341.513	Ditch Review App. Fee	972.50	4,000.00	1,750.50	3,000.00	(1,000.00)	(25)
101-000 341.550	Sale Of Film	11,212.00	11,000.00	7,659.00	11,000.00	.00	
101-000 341.595	Restricted - Recorder Technology Fee-550.098	.00	.00	760.00	.00	.00	
101-000 341.597	Restricted - Assess Tech Fee-550.099 NRS 250.085	.00	.00	64,401.23	.00	.00	
101-000 341.600	Clerk Fees-District Court	181,875.44	168,000.00	115,402.03	170,000.00	2,000.00	1
101-000 341.601	Clerks Fees	131,136.54	60,000.00	96,168.09	90,000.00	30,000.00	50
Budget Line Item Explanation	341.616 Election & Voter Fees are posted here since FY23.						
101-000 341.602	Recorders Fees	370,660.00	350,000.00	251,023.00	350,000.00	.00	
101-000 341.607	Assessors Fee	.00	.00	75.00	.00	.00	
101-000 341.608	Assessors Commission	238,765.97	200,000.00	255,649.50	200,000.00	.00	
101-000 341.609	Restricted - Recorder-Mediation Fee-550.171	.00	.00	22.50	.00	.00	
101-000 341.626	Project Management Fees	55,560.11	49,000.00	31,482.06	50,000.00	1,000.00	2
101-000 341.648	Admin Fee-Garnishment	133.00	.00	118.00	.00	.00	
101-000 341.649	Admin Fee-RPTT	37,041.63	36,000.00	29,632.92	40,000.00	4,000.00	11
101-000 343.153	Reimbursements For Services	3.00	6,500.00	.00	.00	(6,500.00)	(100)
101-000 344.501	Private Weed Spraying	186,718.13	160,000.00	83,088.40	185,000.00	25,000.00	16
101-000 344.502	Interlocal Weed Spraying	57,937.50	55,000.00	47,355.70	58,000.00	3,000.00	5
101-000 344.503	Chemical Sales(Weed)	281,190.25	221,000.00	112,186.76	270,000.00	49,000.00	22
101-000 344.504	Property Remediation	102,266.94	.00	.00	.00	.00	
101-000 344.638	Radio User Fees-External Users	186,553.00	192,733.00	185,880.00	227,214.00	34,481.00	18
101-000 360.810	Late Charges	175.00	700.00	225.00	700.00	.00	



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Budget Year 2027

G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$ Change FY26 to FY27	% Change from FY26 Adopted
Fund 101 - General Fund							
REVENUE							
Department 000 - Revenue							
Charges For Service							
101-000 368.007	Assigned - Sheriff Coroner Death Certificates-550.170	2,280.75	.00	.00	.00	.00	
Charges For Service Totals		\$3,887,285.15	\$3,621,525.00	\$2,701,602.71	\$3,749,364.00	\$127,839.00	4%
Fines & Forfeits							
101-000 351.101	East Fork Justice Court Fines	410,374.83	395,000.00	268,717.37	400,000.00	5,000.00	1
101-000 351.102	Tahoe Justice Court Fines	206,509.83	207,000.00	150,328.45	207,000.00	.00	
101-000 351.104	Admin Assess JPO \$2.00	9,755.24	8,400.00	7,115.10	9,000.00	600.00	7
101-000 351.107	JPO Fines, Traffic, Det	16,658.00	9,000.00	5,924.00	11,000.00	2,000.00	22
101-000 351.109	Admin Assess Dist Ct \$2	4.00	.00	2.00	.00	.00	
101-000 351.110	Reimburse Counsel	7,221.01	3,900.00	1,233.00	.00	(3,900.00)	(100)
Budget Line Item Explanation		Following the 2025 Nevada Legislative Session, Senate Bill 120 was passed and signed, prohibiting courts from ordering defendants to pay for their court-appointed public defender counsel fees					
101-000 351.115	Admin Assess JPO \$10.00	.00	.00	1,068.00	.00	.00	
101-000 351.120	Controlled Substance	2,177.02	2,100.00	1,219.71	1,900.00	(200.00)	(10)
101-000 351.125	Chemical Analysis Fine	10,660.00	10,378.00	8,090.00	10,500.00	122.00	1
101-000 351.150	VHR Fines & Penalties	22,398.00	10,000.00	9,026.00	15,000.00	5,000.00	50
101-000 351.175	Sheriff Restitution	1.70	.00	.00	.00	.00	
101-000 351.250	Animal Control Fines	10,700.00	9,800.00	7,253.00	10,000.00	200.00	2
101-000 351.335	DCSO-Marijuana Fines	228.55	.00	.00	.00	.00	
Fines & Forfeits Totals		\$696,688.18	\$655,578.00	\$459,976.63	\$664,400.00	\$8,822.00	1%
Miscellaneous Revenue							
101-000 319.000	Tax Penalties And Int	472,373.75	350,000.00	381,585.27	450,000.00	100,000.00	29
101-000 322.200	Encroachment Fees	11,312.00	20,000.00	11,776.25	20,000.00	.00	
101-000 341.131	Reimbursements - Public Administrator	.00	.00	.00	35,000.00	35,000.00	
101-000 341.190	Assigned - Sheriff Explorers-550.190	.00	.00	6,281.94	.00	.00	
101-000 360.100	Cash Overs/Shorts	390.45	.00	124.40	.00	.00	
101-000 360.300	Grant Revenue - Non-governmental	50,000.00	.00	.00	.00	.00	
101-000 360.771	Insur.Claim Reimbursement	8,183.25	.00	.00	.00	.00	
101-000 360.793	Pay Phone Revenue	46,302.26	35,000.00	34,142.74	43,000.00	8,000.00	23
101-000 360.800	Miscellaneous	14,197.96	.00	11,049.56	15,000.00	15,000.00	
101-000 360.801	Miscellaneous-Clearing	40.50	.00	.00	.00	.00	
101-000 360.900	Refunds	2,253.22	.00	.00	.00	.00	
101-000 360.901	Reimbursements	84,729.32	.00	2,987.00	.00	.00	
101-000 360.909	DCSO - Special Events Reimbursements	144,948.60	115,000.00	164,290.16	135,000.00	20,000.00	17
101-000 360.911	Rebate-Procurement Card	15,007.12	12,700.00	13,478.66	13,000.00	300.00	2
101-000 361.205	Investment-FMV Adjust	281,128.70	.00	.00	.00	.00	
101-000 361.209	Interest - DCSO Forfeiture Acct	2,367.40	.00	964.32	.00	.00	
101-000 361.211	Invest. Earnings-LGIP	253,334.52	161,058.00	129,605.48	179,655.00	18,597.00	12



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Budget Year 2027

G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$ Change FY26 to FY27	% Change from FY26 Adopted
Fund 101 - General Fund							
REVENUE							
Department 000 - Revenue							
Miscellaneous Revenue							
101-000 361.212	Invest. Earnings-BNY Mellon	498,140.18	484,380.00	293,039.04	508,036.00	23,656.00	5
101-000 361.250	Inv Service Fees (Contra)	(11,628.83)	(14,972.00)	(4,937.32)	(13,907.00)	1,065.00	(7)
101-000 362.100	Rent/Lease Income	21,007.10	15,000.00	9,922.50	17,000.00	2,000.00	13
101-000 367.102	Donations	59,784.17	.00	.00	.00	.00	
101-000 368.001	Assigned - Animal Services Donations-550.155	.00	.00	300,000.00	.00	.00	
101-000 368.002	Assigned - Animal Services-Sterilization-550.156,-532.077	45.00	.00	(660.00)	.00	.00	
101-000 368.003	Assigned - Animal Services-Rabies-550.157,-532.078	(15.00)	.00	(54.00)	.00	.00	
101-000 391.100	Sale Of Property - Non-Capital Asset	1,072.15	.00	2,299.00	.00	.00	
Miscellaneous Revenue Totals		\$1,954,973.82	\$1,178,166.00	\$1,355,895.00	\$1,401,784.00	\$223,618.00	19%
Other Financing Sources							
101-000 391.101	Sale of Property - Capital Asset	.00	.00	6,175.00	.00	.00	
101-000 391.131	Inception of Lease (Other Financing Sources)	13,545.16	.00	.00	.00	.00	
101-000 392.000	Transfers In	1,055,849.00	369,807.00	363,777.00	550,565.00	180,758.00	49
Budget Transactions							
Level		Transaction		Number of Units		Cost Per Unit	Total Amount
Finance Review to IRC		215 - Assist to Indigents for Public Guardian		1.0000		172,005.00	172,005.00
Finance Review to IRC		215 - Public Guardian Rep Payee Grant Match		1.0000		16,077.00	16,077.00
Finance Review to IRC		215 - Public Guardian Salaries (non-grant funded)		1.0000		85,842.00	85,842.00
Finance Review to IRC		217 - Opioid for MOST position 101-226		1.0000		177,242.00	177,242.00
Finance Review to IRC		234-Room Tax Economic Vitality		1.0000		75,000.00	75,000.00
Finance Review to IRC		255-911 Emergency Services - radio user fees		1.0000		24,399.00	24,399.00
						Finance Review to IRC Totals	\$550,565.00
Other Financing Sources Totals		\$1,069,394.16	\$369,807.00	\$369,952.00	\$550,565.00	\$180,758.00	49%
Beg.Fund Bal./Reserves							
101-000 301.000	Opening Fund Balance (Unassigned)	.00	59,743.00	.00	10,011,038.00	9,951,295.00	16,657
101-000 301.050	Opening Fund Balance - Prior Year Contingency	.00	999,085.00	.00	999,085.00	.00	
101-000 301.200	Operating Reserves - Beginning	.00	10,384,236.00	.00	.00	(10,384,236.00)	(100)
101-000 301.204	Opening Fund Balance - Non-Budgeted Rollup Funds	.00	97,831.00	.00	.00	(97,831.00)	(100)
101-000 301.217	Inventory Reserves	.00	136,034.00	.00	136,034.00	.00	
101-000 301.240	Reserves - Grant Revenue and Expense	.00	181,688.00	.00	.00	(181,688.00)	(100)
101-000 301.241	Reserves - Prior Year Fair Market Value (FMV) Adjustment	.00	241,392.00	.00	.00	(241,392.00)	(100)
Beg.Fund Bal./Reserves Totals		\$0.00	\$12,100,009.00	\$0.00	\$11,146,157.00	(\$953,852.00)	(8%)



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$ Change FY26 to FY27	% Change from FY26 Adopted
Fund 101 - General Fund							
REVENUE							
	Department 000 - Revenue Totals	\$68,722,575.03	\$81,759,372.00	\$54,606,839.07	\$83,147,498.00	\$1,388,126.00	2%
	REVENUE TOTALS	\$68,722,575.03	\$81,759,372.00	\$54,606,839.07	\$83,147,498.00	\$1,388,126.00	2%
EXPENSE							
Department 112 - County Commissioners							
Salaries & Wages							
101-112 510.000	Salaries & Wages	151,161.24	159,119.00	130,500.00	215,334.00	56,215.00	35
101-112 510.140	Longevity	1,782.46	.00	7,891.97	.00	.00	
	Salaries & Wages Totals	\$152,943.70	\$159,119.00	\$138,391.97	\$215,334.00	\$56,215.00	35%
Employee Benefits							
101-112 511.181	Retirement	51,998.84	58,477.00	48,671.93	79,138.00	20,661.00	35
101-112 511.182	Workers Comp	5,759.16	6,018.00	4,703.66	6,774.00	756.00	13
101-112 511.183	Group Insurance	96,854.09	112,925.00	75,835.24	123,040.00	10,115.00	9
101-112 511.184	Unemployment	775.87	797.00	693.22	293.00	(504.00)	(63)
101-112 511.186	Medicare	2,250.02	2,308.00	2,010.33	3,125.00	817.00	35
101-112 511.193	Ret.Elected Group Insur.	4,851.00	6,737.00	.00	.00	(6,737.00)	(100)
	Employee Benefits Totals	\$162,488.98	\$187,262.00	\$131,914.38	\$212,370.00	\$25,108.00	13%
Services & Supplies							
101-112 520.064	Travel	7,597.22	12,649.00	6,685.50	12,649.00	.00	
101-112 520.066	Meals	338.86	.00	.00	.00	.00	
101-112 520.068	Registration	2,290.00	3,000.00	3,585.00	3,000.00	.00	
101-112 520.085	Telephone/Communications	2,653.71	2,750.00	1,525.16	2,750.00	.00	
Budget Transactions							
	Level	Transaction			Number of Units	Cost Per Unit	Total Amount
	Finance Review to IRC	cell phone service for commissioners			1.0000	2,750.00	2,750.00
					Finance Review to IRC Totals		\$2,750.00
101-112 520.256	Risk Mgmt Cost Allocation	3,868.00	4,448.00	3,336.00	6,759.00	2,311.00	52
101-112 521.100	Professional Services	71,546.00	71,000.00	47,549.00	75,125.00	4,125.00	6
Budget Transactions							
	Level	Transaction			Number of Units	Cost Per Unit	Total Amount
	Finance Review to IRC	Commissioner Meeting Support (recording and streaming)			1.0000	75,125.00	75,125.00
					Finance Review to IRC Totals		\$75,125.00
101-112 532.032	Clothing(Non-Uniform)	.00	300.00	80.00	300.00	.00	
101-112 533.800	Office Supplies	205.63	600.00	71.35	600.00	.00	
101-112 533.802	Small Equipment	12,732.66	5,000.00	971.80	2,000.00	(3,000.00)	(60)
101-112 533.806	Software	3,570.00	.00	3,570.00	3,570.00	3,570.00	



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$ Change FY26 to FY27	% Change from FY26 Adopted
Fund 101 - General Fund							
EXPENSE							
Department 112 - County Commissioners							
Services & Supplies							
101-112 540.001	Contributions	60,000.00	50,000.00	50,000.00	50,000.00	.00	
Budget Transactions							
Level		Transaction		Number of Units		Cost Per Unit	Total Amount
Finance Review to IRC		Douglas County Historial Society		1.0000		25,000.00	25,000.00
Finance Review to IRC		Nevada Conservatin District		1.0000		25,000.00	25,000.00
Finance Review to IRC Totals						\$50,000.00	
101-112 550.044	Meeting Expense	14,172.29	13,772.00	967.79	9,077.00	(4,695.00)	(34)
Services & Supplies Totals		\$178,974.37	\$163,519.00	\$118,341.60	\$165,830.00	\$2,311.00	1%
Department 112 - County Commissioners Totals		\$494,407.05	\$509,900.00	\$388,647.95	\$593,534.00	\$83,634.00	16%
Department 122 - County Manager							
Salaries & Wages							
101-122 510.000	Salaries & Wages	617,539.67	418,310.00	241,556.04	439,990.00	21,680.00	5
101-122 511.167	Vacation Payout	16,853.92	.00	.00	.00	.00	
101-122 511.170	Overtime	603.42	1,006.00	.00	500.00	(506.00)	(50)
101-122 511.171	Holidays	30,349.15	.00	15,953.57	.00	.00	
101-122 511.172	Comp Paid	29.18	.00	.00	.00	.00	
101-122 511.173	Vacation	36,064.20	.00	12,510.40	.00	.00	
101-122 511.174	Sick	3,968.96	.00	7,710.16	.00	.00	
101-122 511.999	Salaries-Offset	.00	(31,979.00)	.00	(17,505.00)	14,474.00	(45)
Salaries & Wages Totals		\$705,408.50	\$387,337.00	\$277,730.17	\$422,985.00	\$35,648.00	9%
Employee Benefits							
101-122 511.181	Retirement	236,986.20	153,731.00	101,333.52	161,698.00	7,967.00	5
101-122 511.182	Workers Comp	6,070.39	4,484.00	3,061.82	4,468.00	(16.00)	
101-122 511.183	Group Insurance	45,141.37	38,508.00	24,117.91	42,661.00	4,153.00	11
101-122 511.184	Unemployment	4,230.47	2,100.00	1,392.95	599.00	(1,501.00)	(71)
101-122 511.186	Medicare	11,913.16	6,085.00	3,916.42	6,400.00	315.00	5
101-122 511.189	Cell Phone Stipend	2,194.00	1,227.00	818.00	1,227.00	.00	
101-122 512.999	Benefits-Offset	.00	(18,830.00)	.00	(10,753.00)	8,077.00	(43)
Employee Benefits Totals		\$306,535.59	\$187,305.00	\$134,640.62	\$206,300.00	\$18,995.00	10%
Services & Supplies							
101-122 520.064	Travel	1,068.27	6,000.00	383.71	6,000.00	.00	
101-122 520.068	Registration	321.96	3,000.00	2,855.00	3,000.00	.00	
101-122 520.078	Printing & Binding	2,429.70	2,000.00	749.95	2,000.00	.00	
101-122 520.085	Telephone/Communications	1,403.22	2,400.00	617.18	.00	(2,400.00)	(100)
101-122 520.136	Rents & Leases Equipment	4,466.18	4,752.00	3,254.64	4,752.00	.00	
101-122 520.170	Memberships	3,795.27	4,500.00	1,200.00	3,200.00	(1,300.00)	(29)



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$ Change FY26 to FY27	% Change from FY26 Adopted
Fund 101 - General Fund							
EXPENSE							
Department 122 - County Manager							
Services & Supplies							
101-122 520.200	Training & Education	557.13	4,000.00	332.50	2,000.00	(2,000.00)	(50)
101-122 521.100	Professional Services	167,826.42	155,000.00	110,718.62	155,000.00	.00	
101-122 532.032	Clothing(Non-Uniform)	128.48	800.00	120.00	800.00	.00	
101-122 533.800	Office Supplies	3,902.00	3,762.00	1,543.59	3,762.00	.00	
101-122 533.801	Paper Supplies	113.97	.00	169.92	.00	.00	
101-122 533.802	Small Equipment	3,737.88	11,037.00	(649.00)	4,000.00	(7,037.00)	(64)
101-122 533.806	Software	34,893.40	35,744.00	28,168.34	35,744.00	.00	
101-122 533.999	Serv/Supplies Offset	(4,333.20)	.00	.00	.00	.00	
101-122 550.044	Meeting Expense	5,569.85	4,000.00	714.15	4,000.00	.00	
Services & Supplies Totals		\$225,880.53	\$236,995.00	\$150,178.60	\$224,258.00	(\$12,737.00)	(5%)
Department 122 - County Manager Totals		\$1,237,824.62	\$811,637.00	\$562,549.39	\$853,543.00	\$41,906.00	5%
Department 123 - Project Management							
Salaries & Wages							
101-123 510.000	Salaries & Wages	125,255.92	142,092.00	73,216.32	142,749.00	657.00	
101-123 511.171	Holidays	5,727.92	.00	5,177.68	.00	.00	
101-123 511.173	Vacation	14,059.44	.00	22,679.95	.00	.00	
101-123 511.174	Sick	11,455.84	.00	5,782.53	.00	.00	
101-123 511.999	Salaries-Offset	(49,150.83)	.00	.00	.00	.00	
Salaries & Wages Totals		\$107,348.29	\$142,092.00	\$106,856.48	\$142,749.00	\$657.00	0%
Employee Benefits							
101-123 511.181	Retirement	45,529.10	52,219.00	32,867.62	52,461.00	242.00	
101-123 511.182	Workers Comp	1,360.84	1,389.00	942.12	2,778.00	1,389.00	100
101-123 511.183	Group Insurance	13,570.06	14,287.00	9,655.19	14,891.00	604.00	4
101-123 511.184	Unemployment	783.75	711.00	535.53	912.00	201.00	28
101-123 511.186	Medicare	2,165.02	2,061.00	1,476.35	4,153.00	2,092.00	102
101-123 512.999	Benefits-Offset	(16,322.53)	.00	.00	.00	.00	
Employee Benefits Totals		\$47,086.24	\$70,667.00	\$45,476.81	\$75,195.00	\$4,528.00	6%
Services & Supplies							
101-123 520.114	Motor Pool Expense	8,539.00	8,805.00	5,138.00	8,689.00	(116.00)	(1)
101-123 520.256	Risk Mgmt Cost Allocation	2,160.00	2,484.00	1,863.00	1,352.00	(1,132.00)	(46)
101-123 533.800	Office Supplies	.00	.00	114.50	.00	.00	
Services & Supplies Totals		\$10,699.00	\$11,289.00	\$7,115.50	\$10,041.00	(\$1,248.00)	(11%)
Department 123 - Project Management Totals		\$165,133.53	\$224,048.00	\$159,448.79	\$227,985.00	\$3,937.00	2%
Department 124 - Economic Vitality							
Salaries & Wages							
101-124 510.000	Salaries & Wages	75,573.72	.00	.00	.00	.00	



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$ Change FY26 to FY27	% Change from FY26 Adopted
Fund 101 - General Fund							
EXPENSE							
Department 124 - Economic Vitality							
Salaries & Wages							
101-124 511.171	Holidays	3,346.48	.00	.00	.00	.00	
101-124 511.173	Vacation	2,951.68	.00	.00	.00	.00	
101-124 511.174	Sick	2,051.72	.00	.00	.00	.00	
Salaries & Wages Totals		\$83,923.60	\$0.00	\$0.00	\$0.00	\$0.00	+++
Employee Benefits							
101-124 511.181	Retirement	26,740.58	.00	.00	.00	.00	
101-124 511.182	Workers Comp	1,151.48	.00	.00	.00	.00	
101-124 511.183	Group Insurance	3,684.82	.00	.00	.00	.00	
101-124 511.184	Unemployment	441.81	.00	.00	.00	.00	
101-124 511.186	Medicare	1,274.84	.00	.00	.00	.00	
101-124 511.189	Cell Phone Stipend	850.00	.00	.00	.00	.00	
Employee Benefits Totals		\$34,143.53	\$0.00	\$0.00	\$0.00	\$0.00	+++
Services & Supplies							
101-124 520.064	Travel	324.95	1,000.00	.00	1,000.00	.00	
101-124 520.170	Memberships	10,000.00	18,624.00	17,552.00	17,565.00	(1,059.00)	(6)
Budget Transactions							
Level		Transaction		Number of Units		Cost Per Unit	Total Amount
Finance Review to IRC		Main Street Gardnerville		1.0000		10,000.00	10,000.00
Finance Review to IRC		NV Board of Regents		1.0000		7,500.00	7,500.00
Finance Review to IRC		Reno Tahoe Territory		1.0000		65.00	65.00
Finance Review to IRC Totals						\$17,565.00	
101-124 520.200	Training & Education	.00	1,000.00	.00	1,000.00	.00	
101-124 520.256	Risk Mgmt Cost Allocation	1,850.00	2,128.00	1,596.00	2,128.00	.00	
101-124 521.100	Professional Services	1,885.00	12,726.00	4,500.00	12,726.00	.00	
Budget Transactions							
Level		Transaction		Number of Units		Cost Per Unit	Total Amount
Finance Review to IRC		Business Council of Douglas County		1.0000		4,500.00	4,500.00
Finance Review to IRC		Spotlight Awards Videographer		1.0000		8,226.00	8,226.00
Finance Review to IRC Totals						\$12,726.00	
101-124 541.038	Western Nevada Development District	10,000.00	10,000.00	10,000.00	10,000.00	.00	
101-124 541.039	Northern Nevada Development Authority	50,000.00	50,000.00	50,000.00	10,000.00	(40,000.00)	(80)
101-124 550.034	Special Events	11,622.12	11,000.00	5,449.75	11,000.00	.00	



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Fund 101 - General Fund							
EXPENSE							
Department 124 - Economic Vitality							
Services & Supplies							
101-124 550.247	Economic Development	18,337.96	34,800.00	31,820.00	34,800.00	.00	
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	Additional				1.0000	4,800.00	4,800.00
Finance Review to IRC	Tahoe Property Center				1.0000	30,000.00	30,000.00
Finance Review to IRC Totals							\$34,800.00
Services & Supplies Totals		\$104,020.03	\$141,278.00	\$120,917.75	\$100,219.00	(\$41,059.00)	(29%)
Department 124 - Economic Vitality Totals		\$222,087.16	\$141,278.00	\$120,917.75	\$100,219.00	(\$41,059.00)	(29%)
Department 125 - Indigent Defense-CM							
Salaries & Wages							
101-125 510.000	Salaries & Wages	79,463.20	278,311.00	179,861.12	320,585.00	42,274.00	15
101-125 511.170	Overtime	571.60	953.00	.00	500.00	(453.00)	(48)
101-125 511.171	Holidays	3,944.95	.00	10,208.10	.00	.00	
101-125 511.173	Vacation	3,281.05	.00	3,933.71	.00	.00	
101-125 511.174	Sick	1,491.84	.00	6,180.91	.00	.00	
Salaries & Wages Totals		\$88,752.64	\$279,264.00	\$200,183.84	\$321,085.00	\$41,821.00	15%
Employee Benefits							
101-125 511.181	Retirement	28,511.16	102,280.00	72,233.64	106,075.00	3,795.00	4
101-125 511.182	Workers Comp	1,460.89	2,974.00	2,025.55	2,966.00	(8.00)	
101-125 511.183	Group Insurance	4,247.61	18,195.00	10,791.23	17,222.00	(973.00)	(5)
101-125 511.184	Unemployment	463.56	1,415.00	1,015.44	397.00	(1,018.00)	(72)
101-125 511.186	Medicare	1,324.53	4,100.00	2,905.78	4,250.00	150.00	4
101-125 511.189	Cell Phone Stipend	.00	154.00	102.05	154.00	.00	
Employee Benefits Totals		\$36,007.75	\$129,118.00	\$89,073.69	\$131,064.00	\$1,946.00	2%
Services & Supplies							
101-125 520.010	Interpreter Services	1,966.45	2,000.00	867.01	2,000.00	.00	
101-125 520.064	Travel	.00	.00	.00	2,000.00	2,000.00	
101-125 520.078	Printing & Binding	.00	.00	187.00	.00	.00	
101-125 520.088	Utilities	.00	.00	941.86	1,800.00	1,800.00	
Budget Line Item Explanation		Estimated an average of \$150/12 months					
101-125 520.130	Rents & Leases Bldgs	.00	.00	15,414.22	23,232.00	23,232.00	
Budget Line Item Explanation		\$1,936/month x 12 months.					
101-125 520.136	Rents & Leases Equipment	.00	32,400.00	.00	.00	(32,400.00)	(100)
101-125 520.170	Memberships	.00	.00	.00	500.00	500.00	
101-125 520.187	Internet Expense	.00	.00	2,848.26	4,980.00	4,980.00	
Budget Line Item Explanation		\$415/month x 12 months					



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Fund 101 - General Fund							
EXPENSE							
Department 125 - Indigent Defense-CM							
Services & Supplies							
101-125 520.200	Training & Education	.00	.00	.00	2,000.00	2,000.00	
101-125 520.256	Risk Mgmt Cost Allocation	.00	.00	.00	2,704.00	2,704.00	
101-125 521.100	Professional Services	1,826,086.19	2,128,200.00	1,345,184.83	2,057,588.00	(70,612.00)	(3)
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	7 Contract Attorneys				1.0000	1,855,000.00	1,855,000.00
Finance Review to IRC	Conflict Counsel				1.0000	13,500.00	13,500.00
Finance Review to IRC	Drug Court				1.0000	37,500.00	37,500.00
Finance Review to IRC	Evaluation/Expert				1.0000	30,000.00	30,000.00
Finance Review to IRC	Holiday Pay				1.0000	5,400.00	5,400.00
Finance Review to IRC	Individual Contracts for Service				1.0000	150,000.00	150,000.00
Finance Review to IRC	Investigators				1.0000	70,000.00	70,000.00
Finance Review to IRC	Reduce - Remainder on Request				1.0000	(150,612.00)	(150,612.00)
Finance Review to IRC	Weekend Pretrial				1.0000	46,800.00	46,800.00
Finance Review to IRC Totals							\$2,057,588.00
101-125 521.138	Alternative Placement (432B)	.00	.00	31,272.00	75,000.00	75,000.00	
101-125 533.800	Office Supplies	.00	.00	745.69	1,000.00	1,000.00	
101-125 533.802	Small Equipment	.00	10,000.00	2,661.94	2,000.00	(8,000.00)	(80)
101-125 550.044	Meeting Expense	.00	.00	210.40	500.00	500.00	
Services & Supplies Totals		\$1,828,052.64	\$2,172,600.00	\$1,400,333.21	\$2,175,304.00	\$2,704.00	0%
Department 125 - Indigent Defense-CM Totals		\$1,952,813.03	\$2,580,982.00	\$1,689,590.74	\$2,627,453.00	\$46,471.00	2%
Department 126 - Public Information Office							
Salaries & Wages							
101-126 510.000	Salaries & Wages	101,548.03	119,673.00	61,276.92	126,319.00	6,646.00	6
101-126 511.167	Vacation Payout	1,414.39	.00	.00	.00	.00	
101-126 511.170	Overtime	468.46	781.00	.00	.00	(781.00)	(100)
101-126 511.171	Holidays	5,065.20	.00	4,494.93	.00	.00	
101-126 511.173	Vacation	2,466.96	.00	6,993.24	.00	.00	
101-126 511.174	Sick	2,064.74	.00	5,658.20	.00	.00	
101-126 511.175	Standby Time	500.00	.00	200.00	.00	.00	
101-126 511.999	Salaries-Offset	.00	(6,508.00)	.00	.00	6,508.00	(100)
Salaries & Wages Totals		\$113,527.78	\$113,946.00	\$78,623.29	\$126,319.00	\$12,373.00	11%
Employee Benefits							
101-126 511.181	Retirement	36,980.89	43,981.00	28,615.20	46,423.00	2,442.00	6
101-126 511.182	Workers Comp	523.40	1,528.00	94.17	1,523.00	(5.00)	
101-126 511.183	Group Insurance	7,874.81	6,199.00	3,877.38	5,337.00	(862.00)	(14)



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$ Change FY26 to FY27	% Change from FY26 Adopted
Fund 101 - General Fund							
EXPENSE							
Department 126 - Public Information Office							
Employee Benefits							
101-126 511.184	Unemployment	594.56	625.00	410.90	179.00	(446.00)	(71)
101-126 511.186	Medicare	1,709.29	1,813.00	1,174.95	1,909.00	96.00	5
101-126 511.189	Cell Phone Stipend	1,360.00	1,098.00	732.00	1,098.00	.00	
101-126 512.999	Benefits-Offset	.00	(3,832.00)	.00	.00	3,832.00	(100)
Employee Benefits Totals		\$49,042.95	\$51,412.00	\$34,904.60	\$56,469.00	\$5,057.00	10%
Services & Supplies							
101-126 520.064	Travel	.00	1,500.00	.00	1,500.00	.00	
101-126 520.068	Registration	.00	1,500.00	.00	1,500.00	.00	
101-126 520.170	Memberships	.00	2,160.00	.00	2,160.00	.00	
101-126 520.200	Training & Education	95.00	1,500.00	.00	1,500.00	.00	
101-126 520.256	Risk Mgmt Cost Allocation	.00	.00	.00	1,352.00	1,352.00	
101-126 521.100	Professional Services	30,500.00	.00	11,200.00	.00	.00	
101-126 533.800	Office Supplies	.00	1,000.00	650.00	1,000.00	.00	
101-126 533.806	Software	22,196.29	20,488.00	7,547.40	20,488.00	.00	
Services & Supplies Totals		\$52,791.29	\$28,148.00	\$19,397.40	\$29,500.00	\$1,352.00	5%
Department 126 - Public Information Office Totals		\$215,362.02	\$193,506.00	\$132,925.29	\$212,288.00	\$18,782.00	10%
Department 152 - Geographic Information Systems							
Salaries & Wages							
101-152 510.000	Salaries & Wages	213,150.70	293,921.00	142,158.76	307,107.00	13,186.00	4
101-152 511.167	Vacation Payout	840.03	.00	.00	.00	.00	
101-152 511.171	Holidays	12,281.28	.00	10,216.08	.00	.00	
101-152 511.173	Vacation	17,806.50	.00	10,270.66	.00	.00	
101-152 511.174	Sick	8,041.13	.00	3,283.66	.00	.00	
101-152 511.999	Salaries-Offset	.00	(12,148.00)	.00	(12,218.00)	(70.00)	1
Salaries & Wages Totals		\$252,119.64	\$281,773.00	\$165,929.16	\$294,889.00	\$13,116.00	5%
Employee Benefits							
101-152 511.181	Retirement	83,321.76	108,017.00	60,621.37	112,863.00	4,846.00	4
101-152 511.182	Workers Comp	3,663.80	4,167.00	2,355.30	4,144.00	(23.00)	(1)
101-152 511.183	Group Insurance	24,837.45	29,475.00	16,351.06	36,736.00	7,261.00	25
101-152 511.184	Unemployment	1,260.59	1,471.00	829.65	417.00	(1,054.00)	(72)
101-152 511.186	Medicare	3,619.72	4,263.00	2,341.10	4,455.00	192.00	5
101-152 512.999	Benefits-Offset	.00	(7,153.00)	.00	(7,505.00)	(352.00)	5
Employee Benefits Totals		\$116,703.32	\$140,240.00	\$82,498.48	\$151,110.00	\$10,870.00	8%
Services & Supplies							
101-152 520.014	Aerial Photography	36,413.24	37,203.00	36,413.24	37,203.00	.00	
101-152 520.064	Travel	3,242.64	5,000.00	.00	5,000.00	.00	



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Fund 101 - General Fund							
EXPENSE							
Department 152 - Geographic Information Systems							
Services & Supplies							
101-152 520.078	Printing & Binding	306.06	300.00	184.95	300.00	.00	
101-152 520.085	Telephone/Communications	3,640.34	990.00	840.21	990.00	.00	
101-152 520.088	Utilities	2,056.82	1,220.00	1,084.50	1,220.00	.00	
101-152 520.136	Rents & Leases Equipment	905.68	577.00	629.45	577.00	.00	
101-152 520.170	Memberships	60.00	1,000.00	30.00	1,000.00	.00	
101-152 520.200	Training & Education	3,030.00	3,000.00	159.40	3,000.00	.00	
101-152 521.100	Professional Services	850.00	.00	.00	.00	.00	
101-152 533.800	Office Supplies	310.87	300.00	123.87	300.00	.00	
101-152 533.802	Small Equipment	1,065.76	1,409.00	1,473.98	1,409.00	.00	
101-152 533.806	Software	30,900.00	129,655.00	94,740.00	129,655.00	.00	
101-152 533.808	Printer & Plotter Supp.	1,347.22	1,656.00	506.45	1,656.00	.00	
101-152 533.999	Serv/Supplies Offset	(30,675.00)	.00	.00	.00	.00	
Services & Supplies Totals		\$53,453.63	\$182,310.00	\$136,186.05	\$182,310.00	\$0.00	0%
Department 152 - Geographic Information Systems Totals							
		\$422,276.59	\$604,323.00	\$384,613.69	\$628,309.00	\$23,986.00	4%
Department 162 - Assessor							
Salaries & Wages							
101-162 510.000	Salaries & Wages	575,327.70	737,885.00	412,845.59	720,277.00	(17,608.00)	(2)
101-162 510.135	Salary - On-Call	.00	3,000.00	.00	.00	(3,000.00)	(100)
101-162 510.140	Longevity	7,554.67	.00	9,056.28	.00	.00	
101-162 511.167	Vacation Payout	210.52	.00	8,334.18	.00	.00	
101-162 511.170	Overtime	11.97	.00	137.42	.00	.00	
101-162 511.171	Holidays	27,017.84	.00	22,150.48	.00	.00	
101-162 511.172	Comp Paid	857.85	.00	308.52	.00	.00	
101-162 511.173	Vacation	45,962.87	.00	28,194.62	.00	.00	
101-162 511.174	Sick	25,726.78	.00	15,454.40	.00	.00	
101-162 511.999	Salaries-Offset	.00	(30,498.00)	.00	(28,656.00)	1,842.00	(6)
Salaries & Wages Totals		\$682,670.20	\$710,387.00	\$496,481.49	\$691,621.00	(\$18,766.00)	(3%)
Employee Benefits							
101-162 511.181	Retirement	224,759.76	271,174.00	174,806.55	264,705.00	(6,469.00)	(2)
101-162 511.182	Workers Comp	12,057.35	12,439.00	8,542.47	12,347.00	(92.00)	(1)
101-162 511.183	Group Insurance	99,741.85	112,596.00	70,624.71	109,888.00	(2,708.00)	(2)
101-162 511.184	Unemployment	3,425.92	3,693.00	2,487.14	983.00	(2,710.00)	(73)
101-162 511.186	Medicare	9,366.25	10,704.00	6,809.40	10,509.00	(195.00)	(2)
101-162 511.193	Ret.Elected Group Insur.	15,688.26	16,362.00	10,615.88	17,141.00	779.00	5
101-162 512.999	Benefits-Offset	.00	(17,958.00)	.00	(17,602.00)	356.00	(2)
Employee Benefits Totals		\$365,039.39	\$409,010.00	\$273,886.15	\$397,971.00	(\$11,039.00)	(3%)



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Fund 101 - General Fund							
EXPENSE							
Department 162 - Assessor							
Services & Supplies							
101-162 520.064	Travel	.00	.00	1,157.00	.00	.00	
101-162 520.078	Printing & Binding	3,101.66	4,111.00	2,639.87	4,111.00	.00	
101-162 520.114	Motor Pool Expense	29,927.00	31,191.00	18,193.00	30,636.00	(555.00)	(2)
101-162 520.136	Rents & Leases Equipment	3,315.35	3,500.00	2,409.91	3,500.00	.00	
101-162 520.170	Memberships	300.00	531.00	300.00	531.00	.00	
101-162 520.200	Training & Education	5,712.70	7,000.00	488.00	7,000.00	.00	
101-162 520.256	Risk Mgmt Cost Allocation	10,415.00	11,977.00	8,982.75	12,167.00	190.00	2
101-162 521.100	Professional Services	8,052.36	21,061.00	14,640.85	21,061.00	.00	
101-162 533.800	Office Supplies	.00	.00	241.50	.00	.00	
101-162 533.806	Software	86,655.00	91,895.00	70,237.50	91,895.00	.00	
101-162 533.813	Office Products Program	2,333.71	6,000.00	4,465.86	6,000.00	.00	
101-162 533.999	Serv/Supplies Offset	(65,644.92)	.00	.00	.00	.00	
Services & Supplies Totals		\$84,167.86	\$177,266.00	\$123,756.24	\$176,901.00	(\$365.00)	0%
Department 162 - Assessor Totals		\$1,131,877.45	\$1,296,663.00	\$894,123.88	\$1,266,493.00	(\$30,170.00)	(2%)
Department 172 - Finance/Comptroller							
Salaries & Wages							
101-172 510.000	Salaries & Wages	866,404.11	1,153,744.00	507,062.88	1,173,964.00	20,220.00	2
101-172 511.167	Vacation Payout	.00	.00	4,500.80	.00	.00	
101-172 511.170	Overtime	701.97	840.00	1,819.86	888.00	48.00	6
101-172 511.171	Holidays	46,892.24	.00	31,446.83	.00	.00	
101-172 511.172	Comp Paid	205.38	.00	.00	.00	.00	
101-172 511.173	Vacation	73,943.72	.00	45,854.55	.00	.00	
101-172 511.174	Sick	26,063.21	.00	11,842.93	.00	.00	
101-172 511.999	Salaries-Offset	.00	(47,811.00)	.00	(46,705.00)	1,106.00	(2)
Salaries & Wages Totals		\$1,014,210.63	\$1,106,773.00	\$602,527.85	\$1,128,147.00	\$21,374.00	2%
Employee Benefits							
101-172 511.181	Retirement	332,228.58	424,006.00	210,120.74	431,435.00	7,429.00	2
101-172 511.182	Workers Comp	15,222.51	16,884.00	9,504.96	16,801.00	(83.00)	
101-172 511.183	Group Insurance	112,773.72	127,234.00	69,287.68	146,607.00	19,373.00	15
101-172 511.184	Unemployment	5,123.87	5,821.00	3,047.34	1,605.00	(4,216.00)	(72)
101-172 511.186	Medicare	14,226.92	16,874.00	8,430.38	17,168.00	294.00	2
101-172 511.189	Cell Phone Stipend	1,240.00	1,176.00	784.00	1,176.00	.00	
101-172 512.999	Benefits-Offset	.00	(28,153.00)	.00	(28,689.00)	(536.00)	2
Employee Benefits Totals		\$480,815.60	\$563,842.00	\$301,175.10	\$586,103.00	\$22,261.00	4%
Services & Supplies							
101-172 520.064	Travel	9,709.99	11,365.00	1,461.51	5,000.00	(6,365.00)	(56)



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Fund 101 - General Fund							
EXPENSE							
Department 172 - Finance/Comptroller							
Services & Supplies							
101-172 520.072	Advertising	200.00	1,015.00	.00	1,000.00	(15.00)	(1)
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	Record Courier				1.0000	1,015.00	1,015.00
Finance Review to IRC Totals							\$1,015.00
101-172 520.078	Printing & Binding	2,676.36	5,000.00	1,071.84	5,000.00	.00	
101-172 520.136	Rents & Leases Equipment	4,296.90	4,126.00	3,096.37	4,126.00	.00	
101-172 520.170	Memberships	5,381.00	5,988.00	4,098.00	3,750.00	(2,238.00)	(37)
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	Amazon				1.0000	3,500.00	3,500.00
Finance Review to IRC	GFOA				1.0000	250.00	250.00
Finance Review to IRC Totals							\$3,750.00
101-172 520.200	Training & Education	8,202.00	14,398.00	5,345.75	10,000.00	(4,398.00)	(31)
101-172 521.100	Professional Services	21,570.00	58,214.00	62,264.98	30,750.00	(27,464.00)	(47)
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	GFOA - Award Program				1.0000	1,350.00	1,350.00
Finance Review to IRC	JNA				1.0000	1,600.00	1,600.00
Finance Review to IRC	JNA - Debt Mgmt				1.0000	2,400.00	2,400.00
Finance Review to IRC	Keigh Cox				1.0000	250.00	250.00
Finance Review to IRC	MacLeod Watts				1.0000	4,150.00	4,150.00
Finance Review to IRC	Mahoney and Associates				1.0000	11,000.00	11,000.00
Finance Review to IRC	Temp Employment				1.0000	10,000.00	10,000.00
Finance Review to IRC Totals							\$30,750.00
101-172 521.160	Auditing	178,185.00	172,380.00	135,000.00	178,000.00	5,620.00	3
101-172 532.055	Books & Periodicals	.00	292.00	.00	.00	(292.00)	(100)
101-172 532.056	Subscriptions - Non-Software	1,440.00	1,484.00	.00	1,484.00	.00	
101-172 533.800	Office Supplies	3,239.17	3,348.00	2,367.51	3,348.00	.00	
101-172 533.802	Small Equipment	7,686.59	3,254.00	.00	3,254.00	.00	
101-172 533.806	Software	39,771.71	42,633.00	39,750.82	43,066.00	433.00	1
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	ClearGov				1.0000	25,000.00	25,000.00



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Fund 101 - General Fund							
EXPENSE							
Department 172 - Finance/Comptroller							
Services & Supplies							
	Finance Review to IRC Debt Book					1.0000	16,538.00
	Finance Review to IRC Dropbox					1.0000	1,528.00
	Finance Review to IRC Totals						\$43,066.00
101-172 533.999	Serv/Supplies Offset	(20,531.82)	.00	.00	.00	.00	
101-172 540.010	Grants-Services & Supplies	1,180.62	.00	.00	.00	.00	
101-172 550.001	Miscellaneous Expenses	.00	47.00	.00	47.00	.00	
101-172 565.400	Fines & Fees	.00	.00	7,277.48	.00	.00	
	Services & Supplies Totals	\$263,007.52	\$323,544.00	\$261,734.26	\$288,825.00	(\$34,719.00)	(11%)
	Department 172 - Finance/Comptroller Totals	\$1,758,033.75	\$1,994,159.00	\$1,165,437.21	\$2,003,075.00	\$8,916.00	0%
Department 174 - Recorder							
Salaries & Wages							
101-174 510.000	Salaries & Wages	202,181.57	242,642.00	159,155.39	272,312.00	29,670.00	12
101-174 511.167	Vacation Payout	1,364.56	.00	.00	.00	.00	
101-174 511.170	Overtime	17.52	.00	.00	.00	.00	
101-174 511.171	Holidays	5,550.96	.00	5,940.30	.00	.00	
101-174 511.173	Vacation	7,988.02	.00	6,771.58	.00	.00	
101-174 511.174	Sick	2,279.27	.00	3,317.41	.00	.00	
101-174 511.999	Salaries-Offset	.00	(9,909.00)	.00	(10,834.00)	(925.00)	9
	Salaries & Wages Totals	\$219,381.90	\$232,733.00	\$175,184.68	\$261,478.00	\$28,745.00	12%
Employee Benefits							
101-174 511.181	Retirement	73,030.86	89,172.00	63,922.39	100,076.00	10,904.00	12
101-174 511.182	Workers Comp	4,515.52	4,957.00	3,391.56	4,936.00	(21.00)	
101-174 511.183	Group Insurance	47,114.93	59,198.00	39,932.67	65,067.00	5,869.00	10
101-174 511.184	Unemployment	1,105.64	1,219.00	879.78	370.00	(849.00)	(70)
101-174 511.186	Medicare	3,087.76	3,531.00	2,432.99	3,962.00	431.00	12
101-174 511.189	Cell Phone Stipend	780.00	780.00	520.00	780.00	.00	
101-174 512.999	Benefits-Offset	.00	(5,905.00)	.00	(6,655.00)	(750.00)	13
	Employee Benefits Totals	\$129,634.71	\$152,952.00	\$111,079.39	\$168,536.00	\$15,584.00	10%
Services & Supplies							
101-174 520.064	Travel	.00	.00	621.49	.00	.00	
101-174 520.078	Printing & Binding	9.33	.00	6.02	.00	.00	
101-174 520.108	Maint Office Equip	2,450.00	2,524.00	2,450.00	.00	(2,524.00)	(100)
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	Base budget				1.0000	2,524.00	2,524.00



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Fund 101 - General Fund							
EXPENSE							
Department 174 - Recorder							
Services & Supplies							
	Finance Review to IRC	FY27 expenses moved to 297-751 -2,524.00				1.0000	(2,524.00)
						Finance Review to IRC Totals	
101-174 520.136	Rents & Leases Equipment	99.36	.00	100.61	.00	.00	
101-174 520.170	Memberships	1,214.00	1,050.00	570.00	450.00	(600.00)	(57)
Budget Transactions							
	Level	Transaction			Number of Units	Cost Per Unit	Total Amount
	Finance Review to IRC	Base budget			1.0000	1,050.00	1,050.00
	Finance Review to IRC	Discontinued professional membership			1.0000	(600.00)	(600.00)
						Finance Review to IRC Totals	
101-174 520.200	Training & Education	1,740.00	2,054.00	1,037.00	2,054.00	.00	
101-174 520.256	Risk Mgmt Cost Allocation	5,824.00	6,698.00	5,023.50	5,407.00	(1,291.00)	(19)
101-174 533.800	Office Supplies	909.88	1,123.00	378.32	1,123.00	.00	
101-174 533.801	Paper Supplies	1,104.80	1,741.00	993.78	1,741.00	.00	
101-174 533.802	Small Equipment	422.92	80.00	.00	.00	(80.00)	(100)
Budget Transactions							
	Level	Transaction			Number of Units	Cost Per Unit	Total Amount
	Finance Review to IRC	Base budget			1.0000	80.00	80.00
	Finance Review to IRC	One-time expense			1.0000	(80.00)	(80.00)
						Finance Review to IRC Totals	
101-174 550.100	Bank Fees-Credit Card Processing	453.56	468.00	510.04	468.00	.00	
	Services & Supplies Totals	\$14,227.85	\$15,738.00	\$11,690.76	\$11,243.00	(\$4,495.00)	(29%)
	Department 174 - Recorder Totals	\$363,244.46	\$401,423.00	\$297,954.83	\$441,257.00	\$39,834.00	10%
Department 182 - Clerk							
Salaries & Wages							
101-182 510.000	Salaries & Wages	249,199.33	308,854.00	142,606.87	324,453.00	15,599.00	5
101-182 511.167	Vacation Payout	.00	.00	2,758.50	.00	.00	
101-182 511.170	Overtime	1,558.83	2,597.00	670.40	2,746.00	149.00	6
101-182 511.171	Holidays	13,559.20	.00	9,944.00	.00	.00	
101-182 511.173	Vacation	19,819.03	.00	15,204.78	.00	.00	
101-182 511.174	Sick	15,886.24	.00	6,107.13	.00	.00	
	Salaries & Wages Totals	\$300,022.63	\$311,451.00	\$177,291.68	\$327,199.00	\$15,748.00	5%
Employee Benefits							
101-182 511.181	Retirement	98,552.06	113,506.00	63,468.14	119,239.00	5,733.00	5



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$ Change FY26 to FY27	% Change from FY26 Adopted
Fund 101 - General Fund							
EXPENSE							
Department 182 - Clerk							
Employee Benefits							
101-182 511.182	Workers Comp	5,455.86	5,517.00	3,088.06	5,493.00	(24.00)	
101-182 511.183	Group Insurance	46,083.08	49,278.00	24,669.91	40,269.00	(9,009.00)	(18)
101-182 511.184	Unemployment	1,505.23	1,552.00	889.86	442.00	(1,110.00)	(72)
101-182 511.186	Medicare	4,063.31	4,495.00	2,427.10	4,721.00	226.00	5
101-182 511.189	Cell Phone Stipend	1,020.00	1,020.00	680.00	1,020.00	.00	
Employee Benefits Totals		\$156,679.54	\$175,368.00	\$95,223.07	\$171,184.00	(\$4,184.00)	(2%)
Services & Supplies							
101-182 520.064	Travel	3,762.23	4,952.00	3,239.95	4,952.00	.00	
101-182 520.075	Meetings Advertisement	160.00	200.00	80.00	200.00	.00	
101-182 520.078	Printing & Binding	3,965.33	5,802.00	3,158.50	5,802.00	.00	
101-182 520.114	Motor Pool Expense	6,055.00	6,326.00	3,689.00	6,208.00	(118.00)	(2)
101-182 520.136	Rents & Leases Equipment	7,334.32	9,370.00	5,390.47	9,370.00	.00	
101-182 520.170	Memberships	584.00	460.00	205.00	584.00	124.00	27
Budget Transactions							
Level		Transaction		Number of Units		Cost Per Unit	Total Amount
Finance Review to IRC		Base Budget		1.0000		460.00	460.00
Finance Review to IRC		Reallocation from 101-182 521.100 Prof Svc		1.0000		124.00	124.00
Finance Review to IRC Totals							\$584.00
101-182 520.200	Training & Education	709.00	1,418.00	929.00	1,418.00	.00	
101-182 521.100	Professional Services	5,228.11	7,063.00	220.04	6,339.00	(724.00)	(10)
Budget Transactions							
Level		Transaction		Number of Units		Cost Per Unit	Total Amount
Finance Review to IRC		Base Budget		1.0000		7,063.00	7,063.00
Finance Review to IRC		Reallocation to 101-182 520.170 Membership		1.0000		(124.00)	(124.00)
Finance Review to IRC		Reallocation to 101-182 533.802 Software		1.0000		(600.00)	(600.00)
Finance Review to IRC Totals							\$6,339.00
101-182 521.220	Bd Of Equalization Comp.	178.48	225.00	218.78	225.00	.00	
101-182 533.800	Office Supplies	5,351.26	3,209.00	273.30	3,209.00	.00	
101-182 533.806	Software	286.55	.00	343.72	600.00	600.00	
Budget Transactions							
Level		Transaction		Number of Units		Cost Per Unit	Total Amount
Finance Review to IRC		Base Budget		1.0000		.01	.01
Finance Review to IRC		Reallocation from 101-182 521.100 Professional Services		1.0000		599.99	599.99
Finance Review to IRC Totals							\$600.00



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$ Change FY26 to FY27	% Change from FY26 Adopted
Fund 101 - General Fund							
EXPENSE							
Department 182 - Clerk							
Services & Supplies							
101-182 533.999	Serv/Supplies Offset	(5,370.60)	.00	.00	.00	.00	
Services & Supplies Totals		\$28,243.68	\$39,025.00	\$17,747.76	\$38,907.00	(\$118.00)	0%
Department 182 - Clerk Totals		\$484,945.85	\$525,844.00	\$290,262.51	\$537,290.00	\$11,446.00	2%
Department 184 - Clerk-Elections							
Salaries & Wages							
101-184 510.000	Salaries & Wages	298,974.29	232,753.00	146,013.32	244,625.00	11,872.00	5
101-184 510.135	Salary - On-Call	.00	85,000.00	.00	100,000.00	15,000.00	18
101-184 511.165	Holiday Overtime	687.26	.00	.00	.00	.00	
101-184 511.167	Vacation Payout	175.31	.00	.00	.00	.00	
101-184 511.170	Overtime	20,509.84	21,197.00	776.04	22,406.00	1,209.00	6
101-184 511.171	Holidays	7,874.64	.00	8,604.08	.00	.00	
101-184 511.173	Vacation	9,409.74	.00	14,082.56	.00	.00	
101-184 511.174	Sick	8,018.69	.00	4,014.28	.00	.00	
101-184 511.999	Salaries-Offset	.00	(9,619.00)	.00	(9,732.00)	(113.00)	1
Salaries & Wages Totals		\$345,649.77	\$329,331.00	\$173,490.28	\$357,299.00	\$27,968.00	8%
Employee Benefits							
101-184 511.181	Retirement	66,575.94	85,538.00	55,631.76	89,901.00	4,363.00	5
101-184 511.182	Workers Comp	8,535.29	4,142.00	3,572.33	4,121.00	(21.00)	(1)
101-184 511.183	Group Insurance	17,800.06	26,644.00	15,901.24	26,071.00	(573.00)	(2)
101-184 511.184	Unemployment	1,729.00	1,192.00	888.49	339.00	(853.00)	(72)
101-184 511.186	Medicare	5,065.85	3,452.00	2,551.59	3,625.00	173.00	5
101-184 511.189	Cell Phone Stipend	1,020.00	1,020.00	680.00	1,020.00	.00	
101-184 512.999	Benefits-Offset	.00	(5,664.00)	.00	(5,978.00)	(314.00)	6
Employee Benefits Totals		\$100,726.14	\$116,324.00	\$79,225.41	\$119,099.00	\$2,775.00	2%
Services & Supplies							
101-184 520.060	Postage/Po Box Rent	31,249.20	89,000.00	21,450.00	55,000.00	(34,000.00)	(38)
Budget Transactions							
Level		Transaction		Number of Units		Cost Per Unit	Total Amount
Finance Review to IRC		Base Budget		1.0000		89,000.00	89,000.00
Finance Review to IRC		Decrease due to State Mail Ballot contract		1.0000		(34,000.00)	(34,000.00)
Finance Review to IRC Totals						\$55,000.00	
101-184 520.064	Travel	2,933.59	10,000.00	7,109.97	10,000.00	.00	
101-184 520.072	Advertising	48,441.64	5,745.00	353.74	14,272.00	8,527.00	148
Budget Transactions							
Level		Transaction		Number of Units		Cost Per Unit	Total Amount
Finance Review to IRC		Base Budget		1.0000		5,745.00	5,745.00



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$ Change FY26 to FY27	% Change from FY26 Adopted
Fund 101 - General Fund							
EXPENSE							
Department 184 - Clerk-Elections							
Services & Supplies							
	Finance Review to IRC					1.0000	8,527.00
	NRS Driven Ballot Question Publishing						8,527.00
							8,527.00
	Finance Review to IRC Totals						\$14,272.00
101-184 520.078	Printing & Binding	131,218.24	12,000.00	5,416.67	12,000.00	.00	
101-184 520.085	Telephone/Communications	2,823.04	.00	1,026.06	4,000.00	4,000.00	
Budget Transactions							
	Level	Transaction				Number of Units	Cost Per Unit
	Finance Review to IRC	Transfer from Professional Services for AT&T				1.0000	4,000.00
							4,000.00
	Finance Review to IRC Totals						\$4,000.00
101-184 520.136	Rents & Leases Equipment	1,411.27	105.00	368.94	.00	(105.00)	(100)
Budget Transactions							
	Level	Transaction				Number of Units	Cost Per Unit
	Finance Review to IRC	Base Budget				1.0000	105.00
							105.00
	Finance Review to IRC	Budget not needed for this line				1.0000	(105.00)
							(105.00)
	Finance Review to IRC Totals						\$0.00
101-184 520.155	Licensing - Non-Software	7,128.54	.00	.00	.00	.00	
101-184 520.170	Memberships	588.00	750.00	105.00	1,550.00	800.00	107
Budget Transactions							
	Level	Transaction				Number of Units	Cost Per Unit
	Finance Review to IRC	Base Budget				1.0000	750.00
							750.00
	Finance Review to IRC	Transfer from Election Expense				1.0000	800.00
							800.00
	Finance Review to IRC Totals						\$1,550.00
101-184 520.200	Training & Education	5,543.01	8,000.00	1,547.00	8,000.00	.00	
101-184 520.210	Election Expense	9,863.71	13,376.00	12,117.30	12,576.00	(800.00)	(6)
Budget Transactions							
	Level	Transaction				Number of Units	Cost Per Unit
	Finance Review to IRC	Base Budget				1.0000	13,376.00
							13,376.00
	Finance Review to IRC	Transferred to Memberships				1.0000	(800.00)
							(800.00)
	Finance Review to IRC Totals						\$12,576.00
101-184 520.256	Risk Mgmt Cost Allocation	2,413.00	2,775.00	2,081.25	4,056.00	1,281.00	46



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$ Change FY26 to FY27	% Change from FY26 Adopted
Fund 101 - General Fund							
EXPENSE							
Department 184 - Clerk-Elections							
Services & Supplies							
101-184 521.100	Professional Services	23,768.53	80,000.00	2,060.56	104,650.00	24,650.00	31
Budget Transactions							
	Level Transaction					Number of Units	Cost Per Unit Total Amount
	Finance Review to IRC BMD Ballot Stock					1.0000	2,500.00 2,500.00
	Finance Review to IRC Liberty Vote - Election Set Up					1.0000	11,000.00 11,000.00
	Finance Review to IRC ProVote - Test Deck					1.0000	150.00 150.00
	Finance Review to IRC ProVote Sample Ballot					1.0000	80,000.00 80,000.00
	Finance Review to IRC Shred-It Shredding Services					1.0000	3,000.00 3,000.00
	Finance Review to IRC SOSU TV - Election Livestream					1.0000	8,000.00 8,000.00
	Finance Review to IRC Totals						\$104,650.00
101-184 521.404	Moving Expenses	.00	3,500.00	.00	3,500.00	.00	
101-184 532.032	Clothing(Non-Uniform)	.00	503.00	40.00	503.00	.00	
101-184 533.800	Office Supplies	7,157.30	10,000.00	4,229.57	9,500.00	(500.00)	(5)
Budget Transactions							
	Level Transaction					Number of Units	Cost Per Unit Total Amount
	Finance Review to IRC Base Budget					1.0000	10,000.00 10,000.00
	Finance Review to IRC Budget savings					1.0000	(500.00) (500.00)
	Finance Review to IRC Totals						\$9,500.00
101-184 533.802	Small Equipment	184,160.90	1,232.00	.00	1,232.00	.00	
101-184 533.806	Software	71,135.84	133,404.00	74,362.88	130,832.00	(2,572.00)	(2)
Budget Transactions							
	Level Transaction					Number of Units	Cost Per Unit Total Amount
	Finance Review to IRC Liberty Vote Fifth Amendment					1.0000	72,613.00 72,613.00
	Finance Review to IRC RFI Security Camera Renewal Fee					1.0000	500.00 500.00
	Finance Review to IRC SOE Training Contract					1.0000	6,448.00 6,448.00
	Finance Review to IRC SOS Vrems Contract					1.0000	51,271.00 51,271.00
	Finance Review to IRC Totals						\$130,832.00
101-184 540.010	Grants-Services & Supplies	49,484.90	.00	.00	.00	.00	
	Services & Supplies Totals	\$579,320.71	\$370,390.00	\$132,268.94	\$371,671.00	\$1,281.00	0%
	Department 184 - Clerk-Elections Totals	\$1,025,696.62	\$816,045.00	\$384,984.63	\$848,069.00	\$32,024.00	4%
Department 185 - Tahoe General Services							
Salaries & Wages							
101-185 510.000	Salaries & Wages	165,912.44	212,821.00	108,165.47	223,240.00	10,419.00	5
101-185 511.167	Vacation Payout	.00	.00	505.74	.00	.00	
101-185 511.170	Overtime	1,741.39	1,807.00	919.67	1,910.00	103.00	6



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$ Change FY26 to FY27	% Change from FY26 Adopted
Fund 101 - General Fund							
EXPENSE							
Department 185 - Tahoe General Services							
Salaries & Wages							
101-185 511.171	Holidays	8,577.76	.00	6,747.28	.00	.00	
101-185 511.172	Comp Paid	14.96	.00	38.10	.00	.00	
101-185 511.173	Vacation	14,435.92	.00	9,595.54	.00	.00	
101-185 511.174	Sick	9,609.13	.00	2,338.25	.00	.00	
101-185 511.999	Salaries-Offset	.00	(8,796.00)	.00	(8,881.00)	(85.00)	1
	Salaries & Wages Totals	\$200,291.60	\$205,832.00	\$128,310.05	\$216,269.00	\$10,437.00	5%
Employee Benefits							
101-185 511.181	Retirement	65,757.36	78,214.00	46,262.68	82,042.00	3,828.00	5
101-185 511.182	Workers Comp	3,883.90	4,137.00	2,512.32	4,111.00	(26.00)	(1)
101-185 511.183	Group Insurance	31,044.40	39,748.00	21,134.90	43,555.00	3,807.00	10
101-185 511.184	Unemployment	1,009.69	1,066.00	642.67	303.00	(763.00)	(72)
101-185 511.186	Medicare	2,707.54	3,087.00	1,721.21	3,238.00	151.00	5
101-185 512.999	Benefits-Offset	.00	(5,179.00)	.00	(5,456.00)	(277.00)	5
	Employee Benefits Totals	\$104,402.89	\$121,073.00	\$72,273.78	\$127,793.00	\$6,720.00	6%
Services & Supplies							
101-185 520.078	Printing & Binding	428.71	1,200.00	303.88	1,200.00	.00	
101-185 520.136	Rents & Leases Equipment	3,481.14	6,549.00	2,533.98	6,549.00	.00	
101-185 520.256	Risk Mgmt Cost Allocation	3,436.00	3,951.00	2,963.25	4,056.00	105.00	3
101-185 521.100	Professional Services	414.25	375.00	312.00	375.00	.00	
101-185 533.800	Office Supplies	696.32	765.00	.00	765.00	.00	
101-185 533.802	Small Equipment	500.00	500.00	.00	500.00	.00	
101-185 533.999	Serv/Supplies Offset	(3,289.32)	.00	.00	.00	.00	
101-185 550.100	Bank Fees-Credit Card Processing	89.00	178.00	89.00	178.00	.00	
	Services & Supplies Totals	\$5,756.10	\$13,518.00	\$6,202.11	\$13,623.00	\$105.00	1%
Department 185 - Tahoe General Services Totals		\$310,450.59	\$340,423.00	\$206,785.94	\$357,685.00	\$17,262.00	5%
Department 186 - Treasurer							
Salaries & Wages							
101-186 510.000	Salaries & Wages	391,195.09	506,892.00	297,138.63	562,109.00	55,217.00	11
101-186 510.140	Longevity	3,421.41	.00	6,412.01	.00	.00	
101-186 511.167	Vacation Payout	6,232.06	.00	1,658.10	.00	.00	
101-186 511.169	Comp Payout	7.46	.00	.00	.00	.00	
101-186 511.170	Overtime	3,165.19	3,916.00	6,946.80	4,140.00	224.00	6
101-186 511.171	Holidays	15,853.68	.00	15,120.96	.00	.00	
101-186 511.172	Comp Paid	39.16	.00	.00	.00	.00	
101-186 511.173	Vacation	23,130.64	.00	9,952.95	.00	.00	
101-186 511.174	Sick	13,000.38	.00	7,459.54	.00	.00	



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$ Change FY26 to FY27	% Change from FY26 Adopted
Fund 101 - General Fund							
EXPENSE							
Department 186 - Treasurer							
Salaries & Wages							
101-186 511.999	Salaries-Offset	.00	(20,950.00)	.00	(22,363.00)	(1,413.00)	7
	Salaries & Wages Totals	\$456,045.07	\$489,858.00	\$344,688.99	\$543,886.00	\$54,028.00	11%
Employee Benefits							
101-186 511.181	Retirement	146,975.41	186,285.00	120,980.56	206,578.00	20,293.00	11
101-186 511.182	Workers Comp	8,263.06	9,645.00	6,134.67	9,607.00	(38.00)	
101-186 511.183	Group Insurance	69,051.59	89,363.00	56,531.59	111,822.00	22,459.00	25
101-186 511.184	Unemployment	2,302.30	2,548.00	1,736.11	765.00	(1,783.00)	(70)
101-186 511.186	Medicare	6,433.12	7,383.00	4,826.12	8,191.00	808.00	11
101-186 511.189	Cell Phone Stipend	1,870.00	2,040.00	1,540.00	2,580.00	540.00	26
101-186 512.999	Benefits-Offset	.00	(12,336.00)	.00	(13,737.00)	(1,401.00)	11
	Employee Benefits Totals	\$234,895.48	\$284,928.00	\$191,749.05	\$325,806.00	\$40,878.00	14%
Services & Supplies							
101-186 520.064	Travel	.00	3,290.00	903.81	3,500.00	210.00	6
	Budget Transactions						
	Level Transaction				Number of Units	Cost Per Unit	Total Amount
	Finance Review to IRC Travel				1.0000	3,500.00	3,500.00
					Finance Review to IRC Totals		\$3,500.00
101-186 520.072	Advertising	13,911.00	6,901.00	300.38	14,000.00	7,099.00	103
	Budget Transactions						
	Level Transaction				Number of Units	Cost Per Unit	Total Amount
	Finance Review to IRC Transfer from Tax Sale				1.0000	14,000.00	14,000.00
					Finance Review to IRC Totals		\$14,000.00
101-186 520.078	Printing & Binding	9,465.47	11,768.00	24,036.04	21,562.00	9,794.00	83
	Budget Transactions						
	Level Transaction				Number of Units	Cost Per Unit	Total Amount
	Finance Review to IRC Transfer from Tax Sale				1.0000	21,562.00	21,562.00
					Finance Review to IRC Totals		\$21,562.00
101-186 520.108	Maint Office Equip	1,265.00	906.00	841.00	1,000.00	94.00	10
	Budget Transactions						
	Level Transaction				Number of Units	Cost Per Unit	Total Amount
	Finance Review to IRC Transfer funds from Tax Sale				1.0000	1,000.00	1,000.00
					Finance Review to IRC Totals		\$1,000.00

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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$ Change FY26 to FY27	% Change from FY26 Adopted
Fund 101 - General Fund							
EXPENSE							
Department 186 - Treasurer							
Services & Supplies							
101-186 533.806	Software	87,074.00	99,667.00	68,887.50	96,525.00	(3,142.00)	(3)
Budget Transactions							
Level Transaction				Number of Units	Cost Per Unit	Total Amount	
Finance Review to IRC		Transfer to Advertising		1.0000	96,525.00	96,525.00	
				Finance Review to IRC Totals		\$96,525.00	
101-186 533.999	Serv/Supplies Offset	(65,838.72)	.00	.00	.00	.00	
101-186 550.100	Bank Fees-Credit Card Processing	1,123.00	1,101.00	1,029.00	1,101.00	.00	
Budget Transactions							
Level Transaction				Number of Units	Cost Per Unit	Total Amount	
Finance Review to IRC		Base Budget		1.0000	1,101.00	1,101.00	
				Finance Review to IRC Totals		\$1,101.00	
101-186 550.102	Bank Fees-Checking	1,681.32	37.00	.00	37.00	.00	
Budget Transactions							
Level Transaction				Number of Units	Cost Per Unit	Total Amount	
Finance Review to IRC		Base Budget		1.0000	37.00	37.00	
				Finance Review to IRC Totals		\$37.00	
Services & Supplies Totals		\$79,874.75	\$161,409.00	\$113,868.88	\$161,409.00	\$0.00	0%
Department 186 - Treasurer Totals		\$770,815.30	\$936,195.00	\$650,306.92	\$1,031,101.00	\$94,906.00	10%
Department 190 - Telecommunications							
Salaries & Wages							
101-190 510.000	Salaries & Wages	149,868.31	217,319.00	119,663.42	255,930.00	38,611.00	18
101-190 511.165	Holiday Overtime	94.68	.00	.00	.00	.00	
101-190 511.170	Overtime	5,806.59	6,999.00	1,309.44	7,398.00	399.00	6
101-190 511.171	Holidays	7,816.33	.00	8,233.02	.00	.00	
101-190 511.172	Comp Paid	1,492.44	.00	5,807.88	.00	.00	
101-190 511.173	Vacation	13,296.68	.00	8,316.17	.00	.00	
101-190 511.174	Sick	4,069.34	.00	3,838.01	.00	.00	
101-190 511.175	Standby Time	28,757.25	50,467.00	19,660.50	31,341.00	(19,126.00)	(38)
101-190 511.176	Call Back	122.58	.00	.00	.00	.00	
101-190 511.999	Salaries-Offset	.00	(8,083.00)	.00	(10,182.00)	(2,099.00)	26
Salaries & Wages Totals		\$211,324.20	\$266,702.00	\$166,828.44	\$284,487.00	\$17,785.00	7%
Employee Benefits							
101-190 511.181	Retirement	68,241.99	98,415.00	59,449.93	94,058.00	(4,357.00)	(4)
101-190 511.182	Workers Comp	3,091.88	3,612.00	2,458.83	3,589.00	(23.00)	(1)
101-190 511.183	Group Insurance	23,774.05	28,252.00	18,794.16	30,661.00	2,409.00	9



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$ Change FY26 to FY27	% Change from FY26 Adopted
Fund 101 - General Fund							
EXPENSE							
Department 190 - Telecommunications							
Employee Benefits							
101-190 511.184	Unemployment	1,059.49	1,346.00	837.10	310.00	(1,036.00)	(77)
101-190 511.186	Medicare	2,895.79	3,893.00	2,299.11	3,302.00	(591.00)	(15)
101-190 511.187	Uniform Allowance	500.00	500.00	500.00	500.00	.00	
101-190 511.189	Cell Phone Stipend	.00	8.00	5.20	8.00	.00	
101-190 512.999	Benefits-Offset	.00	(4,759.00)	.00	(6,254.00)	(1,495.00)	31
Employee Benefits Totals		\$99,563.20	\$131,267.00	\$84,344.33	\$126,174.00	(\$5,093.00)	(4%)
Services & Supplies							
101-190 520.064	Travel	2,783.76	5,000.00	452.26	5,000.00	.00	
101-190 520.085	Telephone/Communications	43,185.81	72,753.00	23,995.12	49,982.00	(22,771.00)	(31)
Budget Transactions							
Level	Transaction			Number of Units	Cost Per Unit	Total Amount	
Finance Review to IRC	Base Budget			1.0000	72,753.00	72,753.00	
Finance Review to IRC	Transferring \$22,771 to 101-192 for PacStates contract			1.0000	(22,771.00)	(22,771.00)	
				Finance Review to IRC Totals		\$49,982.00	
Budget Line Item Explanation		Reducing this line by \$22,771 to transfer to 101-192 budget. Technology Services is taking over the management of the phone system. The \$22,771 covers the annual maintenance contract with PacStates. Total will now be \$49,982.					
101-190 520.111	Maint Radio	4,620.22	9,761.00	2,440.36	9,761.00	.00	
101-190 520.114	Motor Pool Expense	16,540.00	16,680.00	9,730.00	19,986.00	3,306.00	20
101-190 520.116	Veh. Maint-Co Shop	2,638.09	.00	428.12	.00	.00	
101-190 520.130	Rents & Leases Bldgs	.00	.00	1,845.12	1,846.00	1,846.00	
Budget Transactions							
Level	Transaction			Number of Units	Cost Per Unit	Total Amount	
Finance Review to IRC	Adding \$1,846 for hangar lease			1.0000	1,846.00	1,846.00	
				Finance Review to IRC Totals		\$1,846.00	
Budget Line Item Explanation		Adding \$1,846 to this line from 520.136 since this dollar amount is for a building lease not an equipment lease.					
101-190 520.136	Rents & Leases Equipment	.00	9,454.00	.00	.00	(9,454.00)	(100)
Budget Transactions							
Level	Transaction			Number of Units	Cost Per Unit	Total Amount	
Finance Review to IRC	Base Budget			1.0000	9,454.00	9,454.00	
Finance Review to IRC	Moving \$1,846 to 520.130; moving \$7,608 to 533.802			1.0000	(9,454.00)	(9,454.00)	
				Finance Review to IRC Totals		\$0.00	
Budget Line Item Explanation		Moving \$1,846 to 520.130. Moving \$7,608 to 533.802					
101-190 520.170	Memberships	.00	200.00	.00	200.00	.00	
101-190 520.200	Training & Education	1,641.50	4,000.00	.00	4,000.00	.00	



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$ Change FY26 to FY27	% Change from FY26 Adopted
Fund 101 - General Fund							
EXPENSE							
Department 190 - Telecommunications							
Services & Supplies							
101-190 520.256	Risk Mgmt Cost Allocation	2,662.00	3,061.00	2,295.75	2,704.00	(357.00)	(12)
101-190 521.100	Professional Services	4,649.82	9,000.00	.00	9,000.00	.00	
101-190 532.015	Maint & Repair	.00	.00	205.28	.00	.00	
101-190 532.028	Uniforms	750.69	1,000.00	.00	1,000.00	.00	
101-190 533.800	Office Supplies	289.34	600.00	296.24	600.00	.00	
101-190 533.802	Small Equipment	13,561.92	18,000.00	12,244.75	25,608.00	7,608.00	42
Budget Transactions							
Level		Transaction		Number of Units		Cost Per Unit	Total Amount
Finance Review to IRC		Base Budget		1.0000		18,000.00	18,000.00
Finance Review to IRC		Moving \$7608 to this line from Rents/Leases Equip		1.0000		7,608.00	7,608.00
						Finance Review to IRC Totals	\$25,608.00
Budget Line Item Explanation Adding \$7,608 to this line from 520.136 since we do not have any further building or equipment leases. This money will be better used in the Small Equipment category.							
101-190 540.010	Grants-Services & Supplies	29,037.91	.00	8,187.50	.00	.00	
Services & Supplies Totals		\$122,361.06	\$149,509.00	\$62,120.50	\$129,687.00	(\$19,822.00)	(13%)
Department 190 - Telecommunications Totals		\$433,248.46	\$547,478.00	\$313,293.27	\$540,348.00	(\$7,130.00)	(1%)
Department 191 - General Services							
Salaries & Wages							
101-191 510.000	Salaries & Wages	48,872.24	54,946.00	34,187.01	57,183.00	2,237.00	4
101-191 511.171	Holidays	2,416.32	.00	2,071.92	.00	.00	
101-191 511.173	Vacation	3,190.30	.00	1,910.94	.00	.00	
101-191 511.174	Sick	1,919.22	.00	1,243.68	.00	.00	
Salaries & Wages Totals		\$56,398.08	\$54,946.00	\$39,413.55	\$57,183.00	\$2,237.00	4%
Employee Benefits							
101-191 511.181	Retirement	17,422.20	20,193.00	13,156.10	21,015.00	822.00	4
101-191 511.182	Workers Comp	1,516.46	1,370.00	1,029.78	1,363.00	(7.00)	(1)
101-191 511.183	Group Insurance	4,319.11	4,263.00	2,821.44	4,232.00	(31.00)	(1)
101-191 511.184	Unemployment	304.69	297.00	212.33	84.00	(213.00)	(72)
101-191 511.186	Medicare	874.96	862.00	609.82	894.00	32.00	4
101-191 511.187	Uniform Allowance	250.00	250.00	250.00	250.00	.00	
101-191 511.201	PEBS-Ret.Medical	290,892.63	284,476.00	195,104.45	298,700.00	14,224.00	5
Employee Benefits Totals		\$315,580.05	\$311,711.00	\$213,183.92	\$326,538.00	\$14,827.00	5%
Services & Supplies							
101-191 520.060	Postage/Po Box Rent	170,453.92	160,000.00	169,847.45	170,000.00	10,000.00	6
101-191 520.072	Advertising	13,451.70	15,578.00	4,898.22	14,000.00	(1,578.00)	(10)
101-191 520.114	Motor Pool Expense	21,542.00	22,611.00	9,667.00	16,152.00	(6,459.00)	(29)
101-191 520.156	Risk Mgmt-County Insurance-Liability	797,282.00	887,277.00	665,457.75	1,129,813.00	242,536.00	27



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$ Change FY26 to FY27	% Change from FY26 Adopted
Fund 101 - General Fund							
EXPENSE							
Department 191 - General Services							
Services & Supplies							
101-191 520.170	Memberships	17,500.00	20,652.00	17,500.00	17,500.00	(3,152.00)	(15)
101-191 520.172	Rural CPS Assessments	535,158.00	673,048.00	510,086.07	673,048.00	.00	
101-191 520.200	Training & Education	149.00	500.00	.00	500.00	.00	
101-191 521.100	Professional Services	21,000.00	24,000.00	21,000.00	21,000.00	(3,000.00)	(13)
101-191 533.800	Office Supplies	410.00	800.00	.00	.00	(800.00)	(100)
101-191 533.802	Small Equipment	2,324.62	.00	.00	.00	.00	
101-191 541.007	Tahoe Douglas Bomb Squad	15,000.00	15,000.00	15,000.00	15,000.00	.00	
101-191 541.010	Trpa	16,335.00	25,000.00	32,651.00	17,000.00	(8,000.00)	(32)
101-191 541.019	Naco Dues	33,615.00	30,090.00	40,283.00	41,000.00	10,910.00	36
101-191 550.034	Special Events	1,109.22	1,500.00	.00	1,500.00	.00	
101-191 550.102	Bank Fees-Checking	1,257.39	8,074.00	.00	7,365.00	(709.00)	(9)
101-191 550.245	NV Ethics Commission	14,538.16	17,450.00	20,734.72	17,450.00	.00	
Services & Supplies Totals		\$1,661,126.01	\$1,901,580.00	\$1,507,125.21	\$2,141,328.00	\$239,748.00	13%
Department 191 - General Services Totals		\$2,033,104.14	\$2,268,237.00	\$1,759,722.68	\$2,525,049.00	\$256,812.00	11%
Department 192 - Information Technology							
Salaries & Wages							
101-192 510.000	Salaries & Wages	766,999.97	1,040,367.00	556,838.70	1,366,310.00	325,943.00	31
101-192 511.167	Vacation Payout	9,839.17	.00	12,055.50	.00	.00	
101-192 511.169	Comp Payout	1,099.48	.00	104.81	.00	.00	
101-192 511.170	Overtime	61.59	.00	.00	.00	.00	
101-192 511.171	Holidays	40,362.41	.00	36,865.42	.00	.00	
101-192 511.172	Comp Paid	1,454.81	.00	31.68	.00	.00	
101-192 511.173	Vacation	54,380.72	.00	44,016.51	.00	.00	
101-192 511.174	Sick	49,108.43	.00	33,206.97	.00	.00	
101-192 511.175	Standby Time	35,699.00	16,823.00	20,465.00	36,600.00	19,777.00	118
101-192 511.999	Salaries-Offset	.00	(43,064.00)	.00	(54,358.00)	(11,294.00)	26
Salaries & Wages Totals		\$959,005.58	\$1,014,126.00	\$703,584.59	\$1,348,552.00	\$334,426.00	33%
Employee Benefits							
101-192 511.181	Retirement	299,012.34	388,523.00	244,603.00	515,576.00	127,053.00	33
101-192 511.182	Workers Comp	13,906.47	15,988.00	9,953.64	18,689.00	2,701.00	17
101-192 511.183	Group Insurance	115,040.27	125,700.00	82,882.66	167,262.00	41,562.00	33
101-192 511.184	Unemployment	4,814.69	5,310.00	3,528.73	1,842.00	(3,468.00)	(65)
101-192 511.186	Medicare	13,171.15	15,385.00	9,605.35	19,707.00	4,322.00	28
101-192 511.189	Cell Phone Stipend	3,445.00	3,276.00	1,859.00	1,716.00	(1,560.00)	(48)
101-192 512.999	Benefits-Offset	.00	(25,357.00)	.00	(33,390.00)	(8,033.00)	32
Employee Benefits Totals		\$449,389.92	\$528,825.00	\$352,432.38	\$691,402.00	\$162,577.00	31%



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$ Change FY26 to FY27	% Change from FY26 Adopted
Fund 101 - General Fund							
EXPENSE							
Department 192 - Information Technology							
Services & Supplies							
101-192 520.064	Travel	3,078.51	2,080.00	3,391.84	2,080.00	.00	
101-192 520.078	Printing & Binding	300.86	.00	104.94	.00	.00	
101-192 520.085	Telephone/Communications	147,438.28	102,090.00	93,909.90	124,861.00	22,771.00	22
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	PacStates Contract (transfer from Communications 101-190				1.0000	22,771.00	22,771.00
Finance Review to IRC	Telephone Service base budget				1.0000	102,090.00	102,090.00
Finance Review to IRC Totals							\$124,861.00
101-192 520.088	Utilities	1,550.46	1,730.00	852.27	1,730.00	.00	
101-192 520.114	Motor Pool Expense	5,917.00	6,152.00	3,591.00	6,049.00	(103.00)	(2)
101-192 520.130	Rents & Leases Bldgs	12,000.00	6,180.00	6,000.00	6,180.00	.00	
101-192 520.136	Rents & Leases Equipment	331.73	8,420.00	201.22	8,420.00	.00	
101-192 520.170	Memberships	200.00	458.00	5,690.00	458.00	.00	
101-192 520.200	Training & Education	4,540.81	4,120.00	15,352.89	4,120.00	.00	
101-192 521.100	Professional Services	13,023.73	67,397.00	20,373.08	67,397.00	.00	
101-192 532.015	Maint & Repair	.00	12,806.00	.00	12,806.00	.00	
101-192 532.118	Major Repair and Maintenance	.00	4,359.00	.00	4,359.00	.00	
101-192 533.800	Office Supplies	187.71	502.00	1,111.73	502.00	.00	
101-192 533.802	Small Equipment	815,436.60	174,186.00	37,474.47	124,186.00	(50,000.00)	(29)
Budget Line Item Explanation	Reduction of budget by \$50,000						
101-192 533.806	Software	894,567.15	1,170,100.00	786,729.17	940,184.00	(229,916.00)	(20)
Budget Line Item Explanation	Post reorganization adjustment. Reduction in software budget of \$229,916. For reorganization at cost neutral.						
101-192 533.830	County Internet Services	42,188.80	42,898.00	45,309.36	42,898.00	.00	
101-192 533.999	Serv/Supplies Offset	(19,241.60)	.00	.00	.00	.00	
101-192 540.010	Grants-Services & Supplies	714.42	.00	13,886.65	.00	.00	
101-192 550.140	Assigned Use - 2023R-016 Technology	275,936.68	200,000.00	.00	200,000.00	.00	
Services & Supplies Totals		\$2,198,171.14	\$1,803,478.00	\$1,033,978.52	\$1,546,230.00	(\$257,248.00)	(14%)
Capital Outlay/Projects							
101-192 562.100	Capital Outlay - Grants	86,928.75	.00	92,912.02	.00	.00	
101-192 564.500	Machinery & Equipment	.00	85,000.00	14,104.23	85,000.00	.00	
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	ongoing annual switch replacement				1.0000	85,000.00	85,000.00
Finance Review to IRC Totals							\$85,000.00
Capital Outlay/Projects Totals		\$86,928.75	\$85,000.00	\$107,016.25	\$85,000.00	\$0.00	0%



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$ Change FY26 to FY27	% Change from FY26 Adopted
Fund 101 - General Fund							
EXPENSE							
Department 192 - Information Technology Totals		\$3,693,495.39	\$3,431,429.00	\$2,197,011.74	\$3,671,184.00	\$239,755.00	7%
Department 194 - Human Resources							
Salaries & Wages							
101-194 510.000	Salaries & Wages	285,246.43	379,786.00	185,488.75	368,675.00	(11,111.00)	(3)
101-194 510.135	Salary - On-Call	.00	17,859.00	.00	17,859.00	.00	
101-194 511.167	Vacation Payout	2.60	.00	11,835.97	.00	.00	
101-194 511.170	Overtime	868.93	1,253.00	705.67	1,325.00	72.00	6
101-194 511.171	Holidays	14,456.61	.00	12,965.39	.00	.00	
101-194 511.173	Vacation	25,983.93	.00	12,718.69	.00	.00	
101-194 511.174	Sick	5,781.51	.00	8,311.12	.00	.00	
101-194 511.178	Sick Leave Payoff	.00	.00	16,960.26	.00	.00	
101-194 511.999	Salaries-Offset	.00	(15,611.00)	.00	(14,668.00)	943.00	(6)
Salaries & Wages Totals		\$332,340.01	\$383,287.00	\$248,985.85	\$373,191.00	(\$10,096.00)	(3%)
Employee Benefits							
101-194 511.181	Retirement	103,088.71	139,574.00	77,654.55	135,490.00	(4,084.00)	(3)
101-194 511.182	Workers Comp	5,659.30	5,484.00	4,016.94	5,448.00	(36.00)	(1)
101-194 511.183	Group Insurance	43,505.51	53,109.00	28,335.67	55,178.00	2,069.00	4
101-194 511.184	Unemployment	1,668.32	1,905.00	1,249.72	503.00	(1,402.00)	(74)
101-194 511.186	Medicare	4,470.32	5,521.00	3,383.88	5,364.00	(157.00)	(3)
101-194 511.189	Cell Phone Stipend	791.25	663.00	312.00	468.00	(195.00)	(29)
101-194 512.999	Benefits-Offset	.00	(9,192.00)	.00	(9,010.00)	182.00	(2)
Employee Benefits Totals		\$159,183.41	\$197,064.00	\$114,952.76	\$193,441.00	(\$3,623.00)	(2%)
Services & Supplies							
101-194 520.053	Negotiation Expense	88.52	100.00	.00	.00	(100.00)	(100)
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	Base Budget				1.0000	100.00	100.00
Finance Review to IRC	Move to 520.200 Training & Education				1.0000	(100.00)	(100.00)
Finance Review to IRC Totals							\$0.00
101-194 520.064	Travel	999.32	1,800.00	2,090.69	750.00	(1,050.00)	(58)
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	Base Budget				1.0000	1,800.00	1,800.00
Finance Review to IRC	Move to 520.200 Training & Education				1.0000	(1,050.00)	(1,050.00)
Finance Review to IRC Totals							\$750.00
101-194 520.078	Printing & Binding	2,094.86	1,397.00	1,120.04	1,397.00	.00	
101-194 520.136	Rents & Leases Equipment	1,682.06	1,480.00	1,127.35	1,480.00	.00	



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Fund 101 - General Fund							
EXPENSE							
Department 194 - Human Resources							
Services & Supplies							
101-194 520.170	Memberships	1,250.00	538.00	175.00	400.00	(138.00)	(26)
Budget Transactions							
Level Transaction				Number of Units	Cost Per Unit	Total Amount	
Finance Review to IRC		Base Budget		1.0000	538.00	538.00	
Finance Review to IRC		Move to 520.200 Training & Education		1.0000	(138.00)	(138.00)	
				Finance Review to IRC Totals		\$400.00	
101-194 520.200	Training & Education	.00	.00	2,429.58	.00	.00	
Budget Line Item Explanation With new staff and several transitions in the office, it is necessary to provide software specific training to staff offered through NeoGov.							
101-194 520.426	Host Meeting Expense	.00	.00	30.73	.00	.00	
101-194 521.100	Professional Services	44,525.88	45,000.00	34,834.17	45,000.00	.00	
101-194 521.140	Physicals/Preventative Medical	120,256.00	.00	.00	.00	.00	
101-194 532.040	Employee Awards	369.89	500.00	484.90	500.00	.00	
Budget Transactions							
Level Transaction				Number of Units	Cost Per Unit	Total Amount	
Finance Review to IRC		Base Budget		1.0000	500.00	500.00	
				Finance Review to IRC Totals		\$500.00	
101-194 532.043	I.D. Pictures	1,512.60	822.00	1,020.28	750.00	(72.00)	(9)
Budget Transactions							
Level Transaction				Number of Units	Cost Per Unit	Total Amount	
Finance Review to IRC		Base Budget		1.0000	822.00	822.00	
Finance Review to IRC		Move to 520.200 Training & Education		1.0000	(72.00)	(72.00)	
				Finance Review to IRC Totals		\$750.00	
101-194 533.800	Office Supplies	2,554.29	2,283.00	721.34	1,800.00	(483.00)	(21)
Budget Transactions							
Level Transaction				Number of Units	Cost Per Unit	Total Amount	
Finance Review to IRC		Base Budget		1.0000	2,283.00	2,283.00	
Finance Review to IRC		Move to 520.200 Training & Education		1.0000	(483.00)	(483.00)	
				Finance Review to IRC Totals		\$1,800.00	
101-194 533.802	Small Equipment	264.72	162.00	63.02	162.00	.00	



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$ Change FY26 to FY27	% Change from FY26 Adopted
Fund 101 - General Fund							
EXPENSE							
Department 194 - Human Resources							
Services & Supplies							
101-194 533.806	Software	49,074.42	50,000.00	50,300.00	50,000.00	.00	
	Budget Transactions						
	Level	Transaction		Number of Units		Cost Per Unit	Total Amount
	Finance Review to IRC	Base Budget		1.0000		50,000.00	50,000.00
	Finance Review to IRC Totals						\$50,000.00
101-194 533.999	Serv/Supplies Offset	(2,154.00)	.00	.00	.00	.00	
	Services & Supplies Totals						
		\$222,518.56	\$104,082.00	\$94,397.10	\$102,239.00	(\$1,843.00)	(2%)
	Department 194 - Human Resources Totals	\$714,041.98	\$684,433.00	\$458,335.71	\$668,871.00	(\$15,562.00)	(2%)
Department 195 - Records Management							
Salaries & Wages							
101-195 510.000	Salaries & Wages	66,568.65	84,385.00	47,074.15	108,665.00	24,280.00	29
101-195 511.171	Holidays	3,687.10	.00	3,221.90	.00	.00	
101-195 511.173	Vacation	8,038.14	.00	4,275.58	.00	.00	
101-195 511.174	Sick	2,458.33	.00	1,164.55	.00	.00	
	Salaries & Wages Totals	\$80,752.22	\$84,385.00	\$55,736.18	\$108,665.00	\$24,280.00	29%
Employee Benefits							
101-195 511.181	Retirement	27,051.98	31,012.00	20,338.82	39,935.00	8,923.00	29
101-195 511.182	Workers Comp	1,905.28	1,922.00	1,319.04	1,921.00	(1.00)	
101-195 511.183	Group Insurance	12,717.52	13,349.00	8,902.85	14,514.00	1,165.00	9
101-195 511.184	Unemployment	403.75	423.00	278.67	148.00	(275.00)	(65)
101-195 511.186	Medicare	1,093.27	1,225.00	749.47	1,577.00	352.00	29
	Employee Benefits Totals	\$43,171.80	\$47,931.00	\$31,588.85	\$58,095.00	\$10,164.00	21%
Services & Supplies							
101-195 520.108	Maint Office Equip	1,006.66	950.00	970.72	950.00	.00	
101-195 520.114	Motor Pool Expense	6,055.00	6,326.00	3,689.00	6,208.00	(118.00)	(2)
101-195 520.136	Rents & Leases Equipment	132.99	.00	100.61	.00	.00	
101-195 520.170	Memberships	350.00	350.00	175.00	350.00	.00	
101-195 520.198	Recycling Expense	7,980.42	6,924.00	4,714.94	9,000.00	2,076.00	30
	Budget Transactions						
	Level	Transaction		Number of Units		Cost Per Unit	Total Amount
	Finance Review to IRC	Base budget		1.0000		6,924.00	6,924.00
	Finance Review to IRC	Film & Assessor book destruction increase +\$2,076		1.0000		2,076.00	2,076.00
	Finance Review to IRC Totals						\$9,000.00
101-195 533.800	Office Supplies	864.38	1,440.00	1,045.35	1,440.00	.00	
101-195 533.801	Paper Supplies	118.72	371.00	.00	371.00	.00	



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$ Change FY26 to FY27	% Change from FY26 Adopted	
Fund 101 - General Fund								
EXPENSE								
Department 195 - Records Management								
Services & Supplies								
101-195 533.804	Film	2,267.00	3,015.00	1,237.50	.00	(3,015.00)	(100)	
	Budget Transactions							
	Level					Number of Units	Cost Per Unit	Total Amount
	Finance Review to IRC					1.0000	3,015.00	3,015.00
	Finance Review to IRC					1.0000	(3,015.00)	(3,015.00)
						Finance Review to IRC Totals		\$0.00
101-195 533.806	Software	3,090.00	3,183.00	3,180.00	3,183.00	.00		
	Services & Supplies Totals	\$21,865.17	\$22,559.00	\$15,113.12	\$21,502.00	(\$1,057.00)	(5%)	
Department 195 - Records Management Totals		\$145,789.19	\$154,875.00	\$102,438.15	\$188,262.00	\$33,387.00	22%	
Department 197 - Cost Allocation								
Services & Supplies								
101-197 521.501	Central Svcs Cost Alloc - Contra	(2,418,091.00)	(3,188,826.00)	(2,366,909.00)	(3,724,104.00)	(535,278.00)	17	
	Services & Supplies Totals	(\$2,418,091.00)	(\$3,188,826.00)	(\$2,366,909.00)	(\$3,724,104.00)	(\$535,278.00)	17%	
Department 197 - Cost Allocation Totals		(\$2,418,091.00)	(\$3,188,826.00)	(\$2,366,909.00)	(\$3,724,104.00)	(\$535,278.00)	17%	
Department 211 - Sheriff Administration								
Salaries & Wages								
101-211 510.000	Salaries & Wages	375,606.52	451,779.00	319,476.79	581,296.00	129,517.00	29	
101-211 510.140	Longevity	13,010.97	5,200.00	19,840.50	5,200.00	.00		
101-211 510.145	Incentive Pay	4,090.17	5,065.00	3,465.75	5,191.00	126.00	2	
101-211 511.167	Vacation Payout	21,818.39	.00	.00	.00	.00		
101-211 511.171	Holidays	13,216.72	.00	10,813.04	.00	.00		
101-211 511.173	Vacation	17,049.63	.00	17,027.88	.00	.00		
101-211 511.174	Sick	2,130.24	.00	4,756.43	.00	.00		
101-211 511.175	Standby Time	14,000.00	12,061.00	7,800.00	20,367.00	8,306.00	69	
101-211 511.999	Salaries-Offset	.00	(18,672.00)	.00	(23,127.00)	(4,455.00)	24	
	Salaries & Wages Totals	\$460,922.64	\$455,433.00	\$383,180.39	\$588,927.00	\$133,494.00	29%	
Employee Benefits								
101-211 511.181	Retirement	209,942.72	272,506.00	220,781.55	341,512.00	69,006.00	25	
101-211 511.182	Workers Comp	17,592.76	19,257.00	12,837.96	19,257.00	.00		
101-211 511.183	Group Insurance	55,649.85	64,708.00	38,363.78	61,510.00	(3,198.00)	(5)	
101-211 511.184	Unemployment	2,325.12	2,365.00	1,926.15	798.00	(1,567.00)	(66)	
101-211 511.186	Medicare	6,517.02	6,853.00	5,466.74	8,558.00	1,705.00	25	
101-211 511.187	Uniform Allowance	3,600.00	3,600.00	1,800.00	3,600.00	.00		
101-211 511.193	Ret.Elected Group Insur.	32,221.02	33,722.00	21,787.72	37,093.00	3,371.00	10	



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$ Change FY26 to FY27	% Change from FY26 Adopted
Fund 101 - General Fund							
EXPENSE							
Department 211 - Sheriff Administration							
Employee Benefits							
101-211 512.999	Benefits-Offset	.00	(10,995.00)	.00	(14,206.00)	(3,211.00)	29
Employee Benefits Totals		\$327,848.49	\$392,016.00	\$302,963.90	\$458,122.00	\$66,106.00	17%
Services & Supplies							
101-211 520.064	Travel	28,122.03	40,000.00	29,827.93	40,000.00	.00	
101-211 520.200	Training & Education	27,808.24	30,000.00	16,487.00	30,000.00	.00	
101-211 520.256	Risk Mgmt Cost Allocation	8,723.00	10,031.00	7,523.25	4,056.00	(5,975.00)	(60)
101-211 520.452	Posse	495.34	500.00	.00	500.00	.00	
101-211 532.040	Employee Awards	2,647.11	1,500.00	408.75	1,500.00	.00	
Services & Supplies Totals		\$67,795.72	\$82,031.00	\$54,246.93	\$76,056.00	(\$5,975.00)	(7%)
Department 211 - Sheriff Administration Totals		\$856,566.85	\$929,480.00	\$740,391.22	\$1,123,105.00	\$193,625.00	21%
Department 212 - Sheriff Admin. Services							
Salaries & Wages							
101-212 510.000	Salaries & Wages	387,097.70	475,525.00	264,966.99	516,484.00	40,959.00	9
101-212 510.125	Salaries-Other	76,219.26	125,000.00	46,966.30	125,000.00	.00	
101-212 510.140	Longevity	6,325.00	10,400.00	7,200.00	11,440.00	1,040.00	10
101-212 510.145	Incentive Pay	12,269.47	5,738.00	8,026.67	5,882.00	144.00	3
101-212 511.150	Grant Match-Salaries	12,852.00	.00	6,640.00	.00	.00	
101-212 511.170	Overtime	38,762.23	47,775.00	25,830.83	50,761.00	2,986.00	6
101-212 511.171	Holidays	23,287.06	13,002.00	17,597.61	14,661.00	1,659.00	13
101-212 511.173	Vacation	44,564.11	.00	26,991.15	.00	.00	
101-212 511.174	Sick	14,410.56	.00	18,387.09	.00	.00	
101-212 511.175	Standby Time	29,412.00	36,006.00	19,152.00	30,973.00	(5,033.00)	(14)
101-212 511.177	Court Time	293.65	.00	.00	.00	.00	
101-212 511.999	Salaries-Offset	.00	(19,654.00)	.00	(20,548.00)	(894.00)	5
Salaries & Wages Totals		\$645,493.04	\$693,792.00	\$441,758.64	\$734,653.00	\$40,861.00	6%
Employee Benefits							
101-212 511.181	Retirement	200,317.23	224,029.00	161,068.08	227,156.00	3,127.00	1
101-212 511.182	Workers Comp	17,537.18	18,319.00	12,279.21	18,257.00	(62.00)	
101-212 511.183	Group Insurance	39,556.93	40,712.00	26,955.75	42,940.00	2,228.00	5
101-212 511.184	Unemployment	2,923.06	2,696.00	2,021.97	748.00	(1,948.00)	(72)
101-212 511.186	Medicare	8,231.42	7,814.00	5,694.01	8,008.00	194.00	2
101-212 511.187	Uniform Allowance	2,400.00	2,400.00	1,200.00	2,400.00	.00	
101-212 511.195	Social Security	1,996.45	2,202.00	1,428.48	2,267.00	65.00	3
101-212 512.999	Benefits-Offset	.00	(11,573.00)	.00	(12,622.00)	(1,049.00)	9
Employee Benefits Totals		\$272,962.27	\$286,599.00	\$210,647.50	\$289,154.00	\$2,555.00	1%



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$ Change FY26 to FY27	% Change from FY26 Adopted
Fund 101 - General Fund							
EXPENSE							
Department 212 - Sheriff Admin. Services							
Services & Supplies							
101-212 520.021	Sheriffs S A R	18,999.52	20,000.00	6,867.44	12,227.00	(7,773.00)	(39)
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	Base Budget				1.0000	20,000.00	20,000.00
Finance Review to IRC	Decrease to line item				1.0000	(7,773.00)	(7,773.00)
Finance Review to IRC Totals							\$12,227.00
101-212 520.033	Extraditions	32,529.08	20,250.00	7,923.27	20,250.00	.00	
101-212 520.034	Investigations	1,403.50	3,000.00	1,926.00	3,000.00	.00	
101-212 520.052	Applicant License Expense	3,987.67	3,911.00	2,117.49	3,911.00	.00	
101-212 520.060	Postage/Po Box Rent	57.29	148.00	.00	148.00	.00	
101-212 520.078	Printing & Binding	6,472.19	6,675.00	3,474.15	6,675.00	.00	
101-212 520.085	Telephone/Communications	112,200.86	107,086.00	74,314.50	129,536.00	22,450.00	21
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	Base Budget				1.0000	107,086.00	107,086.00
Finance Review to IRC	Increase in cellular service lines				1.0000	22,450.00	22,450.00
Finance Review to IRC Totals							\$129,536.00
Budget Line Item Explanation		The increase is due to the additional cell phone services lines provided to the Patrol division for improved communication operations.					
101-212 520.088	Utilities	1,906.27	1,839.00	991.11	1,839.00	.00	
101-212 520.108	Maint Office Equip	14,528.11	20,993.00	12,763.92	21,405.00	412.00	2
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	Base budget				1.0000	20,993.00	20,993.00
Finance Review to IRC	Increase cost for maintenance contracts				1.0000	412.00	412.00
Finance Review to IRC Totals							\$21,405.00
101-212 520.136	Rents & Leases Equipment	15,051.50	17,325.00	10,788.01	15,628.00	(1,697.00)	(10)
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	Base Budget				1.0000	17,325.00	17,325.00
Finance Review to IRC	Decrease due to changes in leased equipment costs				1.0000	(1,697.00)	(1,697.00)
Finance Review to IRC Totals							\$15,628.00



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$ Change FY26 to FY27	% Change from FY26 Adopted
Fund 101 - General Fund							
EXPENSE							
Department 212 - Sheriff Admin. Services							
Services & Supplies							
101-212 520.141	Rents/Leases Other	13,986.26	14,443.00	10,398.36	13,156.00	(1,287.00)	(9)
Budget Transactions							
Level		Transaction		Number of Units		Cost Per Unit	Total Amount
Finance Review to IRC		Base Budget		1.0000		14,443.00	14,443.00
Finance Review to IRC		Decrease due to cancelled lease on substation		1.0000		(1,287.00)	(1,287.00)
Finance Review to IRC Totals							\$13,156.00
101-212 520.170	Memberships	1,798.00	1,920.00	1,967.00	2,097.00	177.00	9
Budget Transactions							
Level		Transaction		Number of Units		Cost Per Unit	Total Amount
Finance Review to IRC		Base Budget		1.0000		1,920.00	1,920.00
Finance Review to IRC		Increase in professional membership fees		1.0000		177.00	177.00
Finance Review to IRC Totals							\$2,097.00
101-212 520.203	Post Training	2,400.00	2,400.00	2,600.00	2,400.00	.00	
101-212 520.207	Crisis Neg. Team Training & Supplies	859.15	1,082.00	.00	1,082.00	.00	
101-212 520.256	Risk Mgmt Cost Allocation	8,471.00	9,742.00	7,306.50	7,408.00	(2,334.00)	(24)
101-212 521.230	Semi Professional	49,007.90	48,000.00	63,951.20	13,036.00	(34,964.00)	(73)
Budget Transactions							
Level		Transaction		Number of Units		Cost Per Unit	Total Amount
Finance Review to IRC		Base Budget		1.0000		48,000.00	48,000.00
Finance Review to IRC		Decrease in new hire backgrounds and testing		1.0000		(34,964.00)	(34,964.00)
Finance Review to IRC Totals							\$13,036.00
Budget Line Item Explanation		There is a \$50,000 increase to the base budget to reflect the social media contract that was added to the FY 26 budget after it was adopted. All of the other expenses were reviewed and decreased.					
101-212 532.001	Operating Supplies	3,900.83	5,000.00	101.57	5,000.00	.00	
101-212 532.008	Batteries	1,513.39	3,000.00	1,120.85	3,000.00	.00	
101-212 532.009	Swat Program Costs	18,183.70	20,000.00	8,630.91	20,000.00	.00	
101-212 532.028	Uniforms	56,702.58	47,000.00	21,999.26	104,017.00	57,017.00	121
Budget Transactions							
Level		Transaction		Number of Units		Cost Per Unit	Total Amount
Finance Review to IRC		Base Budget		1.0000		47,000.00	47,000.00
Finance Review to IRC		Increase to provide replacement bullet proof vests		1.0000		57,017.00	57,017.00
Finance Review to IRC Totals							\$104,017.00
Budget Line Item Explanation		The increase in costs are incurred because of the contractual obligation to replace fifty-five bullet proof vests that are expiring FY 27.					
101-212 532.036	Badges & Insignia	1,649.16	2,178.00	2,448.59	2,178.00	.00	



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$ Change FY26 to FY27	% Change from FY26 Adopted
Fund 101 - General Fund							
EXPENSE							
Department 212 - Sheriff Admin. Services							
Services & Supplies							
101-212 532.037	Ammunition	65,708.40	60,000.00	33,999.57	60,000.00	.00	
101-212 532.039	Other Personal Supplies	1,160.55	1,447.00	838.00	1,447.00	.00	
101-212 532.055	Books & Periodicals	191.76	1,800.00	191.76	1,800.00	.00	
101-212 533.800	Office Supplies	21,668.74	33,500.00	12,926.02	33,500.00	.00	
101-212 533.802	Small Equipment	471,809.50	480,883.00	362,775.06	480,883.00	.00	
101-212 533.803	Forms	2,698.90	2,628.00	1,451.00	2,628.00	.00	
101-212 533.806	Software	225,945.64	288,082.00	266,319.07	295,539.00	7,457.00	3
Budget Transactions							
Level		Transaction		Number of Units		Cost Per Unit	Total Amount
Finance Review to IRC		Base Budget		1.0000		288,082.00	288,082.00
Finance Review to IRC		Increase due to anticipated contract increases		1.0000		7,457.00	7,457.00
Finance Review to IRC Totals							\$295,539.00
101-212 533.999	Serv/Supplies Offset	(24,510.41)	.00	.00	.00	.00	
101-212 540.010	Grants-Services & Supplies	31,996.00	.00	.00	.00	.00	
Services & Supplies Totals		\$1,162,277.04	\$1,224,332.00	\$920,190.61	\$1,263,790.00	\$39,458.00	3%
Capital Outlay/Projects							
101-212 564.500	Machinery & Equipment	12,486.00	.00	.00	.00	.00	
Capital Outlay/Projects Totals		\$12,486.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Department 212 - Sheriff Admin. Services Totals		\$2,093,218.35	\$2,204,723.00	\$1,572,596.75	\$2,287,597.00	\$82,874.00	4%
Department 213 - Sheriff-Records							
Salaries & Wages							
101-213 510.000	Salaries & Wages	476,684.04	549,881.00	303,042.38	576,235.00	26,354.00	5
101-213 510.135	Salary - On-Call	.00	15,000.00	.00	24,000.00	9,000.00	60
101-213 511.167	Vacation Payout	.00	.00	13,545.49	.00	.00	
101-213 511.169	Comp Payout	.00	.00	261.53	.00	.00	
101-213 511.170	Overtime	272.21	.00	317.61	.00	.00	
101-213 511.171	Holidays	26,273.84	.00	20,426.10	.00	.00	
101-213 511.172	Comp Paid	52.44	.00	1,551.78	.00	.00	
101-213 511.173	Vacation	38,210.49	.00	31,928.34	.00	.00	
101-213 511.174	Sick	12,401.50	.00	9,084.36	.00	.00	
101-213 511.178	Sick Leave Payoff	.00	.00	22,032.29	.00	.00	
101-213 511.999	Salaries-Offset	.00	(22,727.00)	.00	(22,925.00)	(198.00)	1
Salaries & Wages Totals		\$553,894.52	\$542,154.00	\$402,189.88	\$577,310.00	\$35,156.00	6%



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$ Change FY26 to FY27	% Change from FY26 Adopted
Fund 101 - General Fund							
EXPENSE							
Department 213 - Sheriff-Records							
Employee Benefits							
101-213 511.181	Retirement	175,594.51	202,084.00	127,903.75	211,768.00	9,684.00	5
101-213 511.182	Workers Comp	11,653.05	11,009.00	7,618.97	10,954.00	(55.00)	
101-213 511.183	Group Insurance	64,578.81	66,984.00	44,205.59	75,527.00	8,543.00	13
101-213 511.184	Unemployment	2,835.01	2,817.00	2,056.71	799.00	(2,018.00)	(72)
101-213 511.186	Medicare	7,731.19	8,159.00	5,653.15	8,540.00	381.00	5
101-213 512.999	Benefits-Offset	.00	(13,382.00)	.00	(14,082.00)	(700.00)	5
Employee Benefits Totals		\$262,392.57	\$277,671.00	\$187,438.17	\$293,506.00	\$15,835.00	6%
Services & Supplies							
101-213 520.256	Risk Mgmt Cost Allocation	8,198.00	9,428.00	7,071.00	10,815.00	1,387.00	15
Services & Supplies Totals		\$8,198.00	\$9,428.00	\$7,071.00	\$10,815.00	\$1,387.00	15%
Department 213 - Sheriff-Records Totals		\$824,485.09	\$829,253.00	\$596,699.05	\$881,631.00	\$52,378.00	6%
Department 215 - Sheriff-Jail							
Salaries & Wages							
101-215 510.000	Salaries & Wages	2,282,750.68	2,749,353.00	1,505,255.37	2,993,101.00	243,748.00	9
101-215 510.140	Longevity	27,230.00	55,640.00	30,840.00	54,340.00	(1,300.00)	(2)
101-215 510.145	Incentive Pay	136,396.52	78,584.00	90,728.48	77,801.00	(783.00)	(1)
101-215 511.167	Vacation Payout	25,360.12	.00	2,663.58	.00	.00	
101-215 511.169	Comp Payout	13,242.50	.00	13,532.34	.00	.00	
101-215 511.170	Overtime	357,246.54	384,247.00	195,409.08	408,263.00	24,016.00	6
101-215 511.171	Holidays	160,280.66	156,467.00	104,875.55	150,565.00	(5,902.00)	(4)
101-215 511.172	Comp Paid	65,124.13	.00	56,212.07	.00	.00	
101-215 511.173	Vacation	151,739.70	.00	84,478.23	.00	.00	
101-215 511.174	Sick	76,195.07	.00	52,396.36	.00	.00	
101-215 511.175	Standby Time	7,971.50	60,847.00	5,200.00	85,096.00	24,249.00	40
101-215 511.177	Court Time	429.58	.00	.00	.00	.00	
101-215 511.178	Sick Leave Payoff	73,024.64	.00	.00	.00	.00	
101-215 511.999	Salaries-Offset	.00	(113,633.00)	.00	(119,079.00)	(5,446.00)	5
Salaries & Wages Totals		\$3,376,991.64	\$3,371,505.00	\$2,141,591.06	\$3,650,087.00	\$278,582.00	8%
Employee Benefits							
101-215 511.181	Retirement	1,310,654.47	1,620,603.00	1,038,970.98	1,726,209.00	105,606.00	7
101-215 511.182	Workers Comp	196,928.49	219,399.00	130,793.18	212,243.00	(7,156.00)	(3)
101-215 511.183	Group Insurance	311,029.27	347,968.00	205,813.25	384,516.00	36,548.00	11
101-215 511.184	Unemployment	17,204.20	15,627.00	10,889.43	4,459.00	(11,168.00)	(71)
101-215 511.186	Medicare	48,567.52	45,294.00	30,741.43	47,714.00	2,420.00	5
101-215 511.187	Uniform Allowance	28,200.00	39,600.00	15,000.00	34,800.00	(4,800.00)	(12)



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$ Change FY26 to FY27	% Change from FY26 Adopted
Fund 101 - General Fund							
EXPENSE							
Department 215 - Sheriff-Jail							
Employee Benefits							
101-215 512.999	Benefits-Offset	.00	(66,910.00)	.00	(73,146.00)	(6,236.00)	9
Employee Benefits Totals		\$1,912,583.95	\$2,221,581.00	\$1,432,208.27	\$2,336,795.00	\$115,214.00	5%
Services & Supplies							
101-215 520.091	Refuse	5,069.40	3,000.00	2,934.72	3,000.00	.00	
101-215 520.108	Maint Office Equip	279.93	433.00	.00	433.00	.00	
101-215 520.162	Pris.Support	1,195.17	.00	.00	.00	.00	
101-215 520.200	Training & Education	1,378.52	800.00	383.97	800.00	.00	
101-215 520.201	Jail Kitchen Food & Supplies	221,667.61	233,504.00	164,120.81	233,504.00	.00	
101-215 520.256	Risk Mgmt Cost Allocation	56,944.00	65,486.00	49,114.50	47,315.00	(18,171.00)	(28)
101-215 521.150	Med & Dental	630,000.00	655,200.00	491,400.00	681,408.00	26,208.00	4
Budget Transactions							
Level Transaction				Number of Units	Cost Per Unit	Total Amount	
Finance Review to IRC		Base Budget		1.0000	655,200.00	655,200.00	
Finance Review to IRC		Contractual increase of 4% Recon Healthcare (3rd year)		1.0000	26,208.00	26,208.00	
Finance Review to IRC Totals						\$681,408.00	
Budget Line Item Explanation		This increase is due to the contractual 4% increase with Recon Healthcare Services in the jail facilities.					
101-215 532.035	Prisoner Supplies	29,788.37	56,000.00	6,253.53	56,000.00	.00	
101-215 532.069	Other Institutional	54,454.25	49,324.00	27,562.08	49,324.00	.00	
101-215 533.802	Small Equipment	21,627.54	7,500.00	6,967.09	7,500.00	.00	
Services & Supplies Totals		\$1,022,404.79	\$1,071,247.00	\$748,736.70	\$1,079,284.00	\$8,037.00	1%
Department 215 - Sheriff-Jail Totals		\$6,311,980.38	\$6,664,333.00	\$4,322,536.03	\$7,066,166.00	\$401,833.00	6%
Department 216 - Sheriff-Cops Grant							
Employee Benefits							
101-216 511.181	Retirement	.00	.00	(3.00)	.00	.00	
101-216 511.183	Group Insurance	.00	.00	(432.62)	.00	.00	
Employee Benefits Totals		\$0.00	\$0.00	(\$435.62)	\$0.00	\$0.00	+++
Department 216 - Sheriff-Cops Grant Totals		\$0.00	\$0.00	(\$435.62)	\$0.00	\$0.00	+++
Department 217 - Sheriff-General Investigations							
Salaries & Wages							
101-217 510.000	Salaries & Wages	1,335,698.69	1,617,593.00	913,402.67	1,791,415.00	173,822.00	11
101-217 510.140	Longevity	24,005.00	54,080.00	34,455.00	65,130.00	11,050.00	20
101-217 510.145	Incentive Pay	70,611.07	71,300.00	52,400.64	73,000.00	1,700.00	2
101-217 511.166	Sick Buyback	636.32	.00	658.56	.00	.00	
101-217 511.167	Vacation Payout	10,074.43	.00	.00	.00	.00	
101-217 511.169	Comp Payout	13,697.04	.00	2,207.21	.00	.00	



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$ Change FY26 to FY27	% Change from FY26 Adopted
Fund 101 - General Fund							
EXPENSE							
Department 217 - Sheriff-General Investigations							
Salaries & Wages							
101-217 511.170	Overtime	162,788.40	98,756.00	130,028.77	104,929.00	6,173.00	6
101-217 511.171	Holidays	89,232.96	73,673.00	67,995.41	87,973.00	14,300.00	19
101-217 511.172	Comp Paid	17,497.39	.00	9,926.91	.00	.00	
101-217 511.173	Vacation	109,656.88	.00	105,361.36	.00	.00	
101-217 511.174	Sick	42,679.55	.00	46,518.93	.00	.00	
101-217 511.175	Standby Time	62,367.25	61,880.00	44,443.01	79,817.00	17,937.00	29
101-217 511.177	Court Time	231.60	.00	.00	.00	.00	
101-217 511.999	Salaries-Offset	.00	(66,857.00)	.00	(71,270.00)	(4,413.00)	7
Salaries & Wages Totals		\$1,939,176.58	\$1,910,425.00	\$1,407,398.47	\$2,130,994.00	\$220,569.00	12%
Employee Benefits							
101-217 511.181	Retirement	756,036.76	941,478.00	668,490.12	1,000,693.00	59,215.00	6
101-217 511.182	Workers Comp	80,968.34	93,898.00	61,959.21	93,592.00	(306.00)	
101-217 511.183	Group Insurance	195,073.50	227,392.00	146,199.28	240,898.00	13,506.00	6
101-217 511.184	Unemployment	9,813.21	9,250.00	7,112.14	2,674.00	(6,576.00)	(71)
101-217 511.186	Medicare	24,266.67	24,168.00	17,737.95	25,937.00	1,769.00	7
101-217 511.187	Uniform Allowance	14,400.00	15,600.00	8,400.00	16,800.00	1,200.00	8
101-217 512.999	Benefits-Offset	.00	(39,367.00)	.00	(43,779.00)	(4,412.00)	11
Employee Benefits Totals		\$1,080,558.48	\$1,272,419.00	\$909,898.70	\$1,336,815.00	\$64,396.00	5%
Services & Supplies							
101-217 520.031	Material Testing	96,890.84	102,000.00	18,226.00	102,000.00	.00	
101-217 520.034	Investigations	44,268.01	48,403.00	14,363.50	48,403.00	.00	
101-217 520.256	Risk Mgmt Cost Allocation	28,633.00	32,928.00	24,696.00	22,982.00	(9,946.00)	(30)
101-217 532.038	Investigation Supplies	4,312.69	5,000.00	3,030.75	5,000.00	.00	
101-217 533.802	Small Equipment	6,702.86	7,500.00	3,996.94	7,500.00	.00	
Services & Supplies Totals		\$180,807.40	\$195,831.00	\$64,313.19	\$185,885.00	(\$9,946.00)	(5%)
Department 217 - Sheriff-General Investigations Totals		\$3,200,542.46	\$3,378,675.00	\$2,381,610.36	\$3,653,694.00	\$275,019.00	8%
Department 219 - Sheriff-Vehicles							
Services & Supplies							
101-219 520.116	Veh. Maint-Co Shop	567,616.45	567,782.00	367,671.20	547,546.00	(20,236.00)	(4)
101-219 520.118	Veh.Maint-Outside Repairs	7,153.18	9,000.00	1,869.23	9,000.00	.00	
101-219 532.003	Gas & Oil	341,438.98	376,721.00	195,106.32	376,721.00	.00	
101-219 533.802	Small Equipment	4,078.61	5,000.00	.00	5,000.00	.00	
101-219 541.501	Grant Match-Serv & Supplies	4,340.00	.00	.00	.00	.00	
Services & Supplies Totals		\$924,627.22	\$958,503.00	\$564,646.75	\$938,267.00	(\$20,236.00)	(2%)



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$ Change FY26 to FY27	% Change from FY26 Adopted
Fund 101 - General Fund							
EXPENSE							
Department 219 - Sheriff-Vehicles							
Capital Outlay/Projects							
101-219 564.700	Motor Vehicles	873,707.55	380,352.00	114,215.70	380,352.00	.00	
	Capital Outlay/Projects Totals	\$873,707.55	\$380,352.00	\$114,215.70	\$380,352.00	\$0.00	0%
	Department 219 - Sheriff-Vehicles Totals	\$1,798,334.77	\$1,338,855.00	\$678,862.45	\$1,318,619.00	(\$20,236.00)	(2%)
Department 221 - Sheriff-Coroner							
Services & Supplies							
101-221 520.064	Travel	.00	.00	368.00	.00	.00	
101-221 521.120	Autopsies	146,222.92	168,000.00	47,209.68	100,000.00	(68,000.00)	(40)
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	Base Budget				1.0000	168,000.00	168,000.00
Finance Review to IRC	Decrease based on current year usage				1.0000	(68,000.00)	(68,000.00)
	Finance Review to IRC Totals						\$100,000.00
	Services & Supplies Totals	\$146,222.92	\$168,000.00	\$47,577.68	\$100,000.00	(\$68,000.00)	(40%)
	Department 221 - Sheriff-Coroner Totals	\$146,222.92	\$168,000.00	\$47,577.68	\$100,000.00	(\$68,000.00)	(40%)
Department 222 - Sheriff-School Resource Officer							
Salaries & Wages							
101-222 510.000	Salaries & Wages	227,001.74	345,622.00	174,258.90	383,318.00	37,696.00	11
101-222 510.140	Longevity	4,800.00	11,570.00	7,160.00	13,910.00	2,340.00	20
101-222 510.145	Incentive Pay	9,789.50	13,168.00	4,091.32	6,075.00	(7,093.00)	(54)
101-222 511.170	Overtime	18,146.75	41,074.00	26,961.99	43,642.00	2,568.00	6
101-222 511.171	Holidays	20,755.74	21,169.00	14,876.08	24,344.00	3,175.00	15
101-222 511.172	Comp Paid	48,181.42	.00	35,279.22	.00	.00	
101-222 511.173	Vacation	35,747.24	.00	13,291.65	.00	.00	
101-222 511.174	Sick	15,320.26	.00	17,203.17	.00	.00	
101-222 511.999	Salaries-Offset	.00	.00	.00	(15,250.00)	(15,250.00)	(1,525,000)
	Salaries & Wages Totals	\$379,742.65	\$432,603.00	\$293,122.33	\$456,039.00	\$23,436.00	5%
Employee Benefits							
101-222 511.181	Retirement	163,997.63	195,841.00	147,320.54	225,202.00	29,361.00	15
101-222 511.182	Workers Comp	23,536.26	25,604.00	17,117.28	25,483.00	(121.00)	
101-222 511.183	Group Insurance	28,944.02	35,443.00	17,798.34	27,900.00	(7,543.00)	(21)
101-222 511.184	Unemployment	1,968.70	1,968.00	1,523.37	584.00	(1,384.00)	(70)
101-222 511.186	Medicare	5,509.09	5,704.00	4,290.43	6,254.00	550.00	10
101-222 511.187	Uniform Allowance	4,200.00	4,800.00	2,400.00	4,800.00	.00	
101-222 511.195	Social Security	.00	762.00	.00	.00	(762.00)	(100)



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$ Change FY26 to FY27	% Change from FY26 Adopted
Fund 101 - General Fund							
EXPENSE							
Department 222 - Sheriff-School Resource Officer							
Employee Benefits							
101-222 512.999	Benefits-Offset	.00	.00	.00	(9,368.00)	(9,368.00)	(936,800)
Employee Benefits Totals		\$228,155.70	\$270,122.00	\$190,449.96	\$280,855.00	\$10,733.00	4%
Services & Supplies							
101-222 520.256	Risk Mgmt Cost Allocation	3,930.00	4,520.00	3,390.00	5,407.00	887.00	20
101-222 533.802	Small Equipment	.00	398.00	126.95	398.00	.00	
Services & Supplies Totals		\$3,930.00	\$4,918.00	\$3,516.95	\$5,805.00	\$887.00	18%
Department 222 - Sheriff-School Resource Officer Totals		\$611,828.35	\$707,643.00	\$487,089.24	\$742,699.00	\$35,056.00	5%
Department 226 - Sheriff-Operations/Patrol							
Salaries & Wages							
101-226 510.000	Salaries & Wages	3,462,432.32	3,978,652.00	2,298,584.75	4,755,935.00	777,283.00	20
101-226 510.140	Longevity	46,500.00	107,510.00	60,020.00	104,520.00	(2,990.00)	(3)
101-226 510.145	Incentive Pay	278,321.98	173,866.00	183,947.64	188,670.00	14,804.00	9
101-226 511.150	Grant Match-Salaries	3,796.27	.00	85.52	.00	.00	
101-226 511.167	Vacation Payout	12,845.52	.00	37,886.99	.00	.00	
101-226 511.169	Comp Payout	19,073.37	.00	24,716.40	.00	.00	
101-226 511.170	Overtime	642,591.22	694,127.00	488,753.42	737,510.00	43,383.00	6
101-226 511.171	Holidays	256,158.93	238,671.00	168,274.11	268,013.00	29,342.00	12
101-226 511.172	Comp Paid	119,010.01	.00	87,373.34	.00	.00	
101-226 511.173	Vacation	326,814.17	.00	217,176.16	.00	.00	
101-226 511.174	Sick	187,920.58	.00	85,236.86	.00	.00	
101-226 511.175	Standby Time	36,739.00	115,820.00	26,576.88	35,207.00	(80,613.00)	(70)
101-226 511.176	Call Back	1,065.69	.00	2,421.78	.00	.00	
101-226 511.177	Court Time	2,731.17	.00	3,185.21	.00	.00	
101-226 511.178	Sick Leave Payoff	23,350.74	.00	79,843.02	.00	.00	
101-226 511.999	Salaries-Offset	.00	(164,442.00)	.00	(189,212.00)	(24,770.00)	15
Salaries & Wages Totals		\$5,419,350.97	\$5,144,204.00	\$3,764,082.08	\$5,900,643.00	\$756,439.00	15%
Employee Benefits							
101-226 511.181	Retirement	2,116,856.05	2,405,522.00	1,699,718.93	2,657,883.00	252,361.00	10
101-226 511.182	Workers Comp	302,236.36	306,709.00	203,778.85	312,984.00	6,275.00	2
101-226 511.183	Group Insurance	498,729.96	519,331.00	345,077.04	596,143.00	76,812.00	15
101-226 511.184	Unemployment	27,651.98	23,136.00	19,132.47	6,995.00	(16,141.00)	(70)
101-226 511.186	Medicare	77,256.10	67,045.00	53,471.69	74,892.00	7,847.00	12
101-226 511.187	Uniform Allowance	54,600.00	56,400.00	26,400.00	57,000.00	600.00	1



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$ Change FY26 to FY27	% Change from FY26 Adopted
Fund 101 - General Fund							
EXPENSE							
Department 226 - Sheriff-Operations/Patrol							
Employee Benefits							
101-226 512.999	Benefits-Offset	.00	(96,828.00)	.00	(116,226.00)	(19,398.00)	20
	Employee Benefits Totals	\$3,077,330.45	\$3,281,315.00	\$2,347,578.98	\$3,589,671.00	\$308,356.00	9%
Services & Supplies							
101-226 520.256	Risk Mgmt Cost Allocation	87,624.00	100,768.00	75,576.00	66,241.00	(34,527.00)	(34)
101-226 533.802	Small Equipment	14,943.01	15,000.00	6,071.91	15,000.00	.00	
101-226 540.010	Grants-Services & Supplies	3,265.45	8,000.00	546.54	8,000.00	.00	
101-226 541.501	Grant Match-Serv & Supplies	3,446.23	.00	5,261.00	.00	.00	
	Services & Supplies Totals	\$109,278.69	\$123,768.00	\$87,455.45	\$89,241.00	(\$34,527.00)	(28%)
Department 226 - Sheriff-Operations/Patrol Totals		\$8,605,960.11	\$8,549,287.00	\$6,199,116.51	\$9,579,555.00	\$1,030,268.00	12%
Department 246 - Tri-Net							
Salaries & Wages							
101-246 510.000	Salaries & Wages	71,308.06	74,177.00	47,522.79	83,351.00	9,174.00	12
101-246 510.140	Longevity	1,080.00	5,200.00	1,170.00	1,690.00	(3,510.00)	(68)
101-246 510.145	Incentive Pay	6,898.38	4,887.00	4,738.43	5,009.00	122.00	2
101-246 511.170	Overtime	7,451.29	9,149.00	3,040.90	9,721.00	572.00	6
101-246 511.171	Holidays	5,364.43	4,711.00	3,255.17	5,294.00	583.00	12
101-246 511.172	Comp Paid	2,413.42	.00	.00	.00	.00	
101-246 511.173	Vacation	7,139.60	.00	5,228.80	.00	.00	
101-246 511.174	Sick	3,906.12	.00	.00	.00	.00	
101-246 511.175	Standby Time	1,705.50	.00	.00	.00	.00	
101-246 511.999	Salaries-Offset	.00	(3,066.00)	.00	(3,316.00)	(250.00)	8
	Salaries & Wages Totals	\$107,266.80	\$95,058.00	\$64,956.09	\$101,749.00	\$6,691.00	7%
Employee Benefits							
101-246 511.181	Retirement	44,731.67	43,579.00	32,829.14	48,969.00	5,390.00	12
101-246 511.182	Workers Comp	5,943.50	6,377.00	4,279.32	6,346.00	(31.00)	
101-246 511.183	Group Insurance	11,592.35	9,457.00	9,420.20	14,958.00	5,501.00	58
101-246 511.184	Unemployment	542.34	425.00	327.77	129.00	(296.00)	(70)
101-246 511.186	Medicare	1,489.84	1,233.00	857.75	1,376.00	143.00	12
101-246 511.187	Uniform Allowance	1,200.00	1,200.00	600.00	1,200.00	.00	
101-246 512.999	Benefits-Offset	.00	(1,805.00)	.00	(2,037.00)	(232.00)	13
	Employee Benefits Totals	\$65,499.70	\$60,466.00	\$48,314.18	\$70,941.00	\$10,475.00	17%
Services & Supplies							
101-246 520.256	Risk Mgmt Cost Allocation	2,206.00	2,537.00	1,902.75	1,352.00	(1,185.00)	(47)



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Fund 101 - General Fund							
EXPENSE							
Department 246 - Tri-Net							
Services & Supplies							
101-246 532.001	Operating Supplies	1,214.77	1,226.00	214.21	1,226.00	.00	
	Services & Supplies Totals	\$3,420.77	\$3,763.00	\$2,116.96	\$2,578.00	(\$1,185.00)	(31%)
	Department 246 - Tri-Net Totals	\$176,187.27	\$159,287.00	\$115,387.23	\$175,268.00	\$15,981.00	10%
Department 271 - Animal Care & Services							
Salaries & Wages							
101-271 510.000	Salaries & Wages	302,721.91	378,732.00	181,948.30	380,909.00	2,177.00	1
101-271 511.165	Holiday Overtime	1,443.68	.00	1,042.38	.00	.00	
101-271 511.167	Vacation Payout	.00	.00	61.44	.00	.00	
101-271 511.170	Overtime	3,412.26	6,255.00	1,676.56	6,612.00	357.00	6
101-271 511.171	Holidays	17,728.76	.00	11,536.52	.00	.00	
101-271 511.172	Comp Paid	2,018.35	.00	942.74	.00	.00	
101-271 511.173	Vacation	26,732.90	.00	16,167.29	.00	.00	
101-271 511.174	Sick	10,630.40	.00	4,692.46	.00	.00	
101-271 511.175	Standby Time	9.00	.00	.00	.00	.00	
101-271 511.176	Call Back	594.36	.00	588.62	.00	.00	
101-271 511.999	Salaries-Offset	(106,985.00)	(15,547.00)	.00	(15,154.00)	393.00	(3)
	Salaries & Wages Totals	\$258,306.62	\$369,440.00	\$218,656.31	\$372,367.00	\$2,927.00	1%
Employee Benefits							
101-271 511.181	Retirement	119,601.23	139,188.00	78,446.62	139,987.00	799.00	1
101-271 511.182	Workers Comp	8,472.21	8,584.00	5,063.51	8,546.00	(38.00)	
101-271 511.183	Group Insurance	55,417.84	61,233.00	27,221.03	49,116.00	(12,117.00)	(20)
101-271 511.184	Unemployment	1,864.17	1,929.00	1,125.63	533.00	(1,396.00)	(72)
101-271 511.186	Medicare	5,180.67	5,580.00	3,126.66	5,665.00	85.00	2
101-271 511.187	Uniform Allowance	1,250.00	1,250.00	1,000.00	750.00	(500.00)	(40)
101-271 511.189	Cell Phone Stipend	27.00	40.00	26.49	40.00	.00	
101-271 512.999	Benefits-Offset	.00	(9,155.00)	.00	(9,309.00)	(154.00)	2
	Employee Benefits Totals	\$191,813.12	\$208,649.00	\$116,009.94	\$195,328.00	(\$13,321.00)	(6%)
Services & Supplies							
101-271 520.064	Travel	473.22	760.00	406.36	760.00	.00	
101-271 520.078	Printing & Binding	1,457.63	2,077.00	249.06	2,077.00	.00	
101-271 520.085	Telephone/Communications	3,301.62	3,360.00	1,931.49	3,360.00	.00	
101-271 520.097	Maint B&G	347.16	600.00	.00	600.00	.00	
101-271 520.114	Motor Pool Expense	28,226.00	29,812.00	17,388.00	29,292.00	(520.00)	(2)
101-271 520.116	Veh. Maint-Co Shop	524.61	1,032.00	.00	1,211.00	179.00	17
101-271 520.136	Rents & Leases Equipment	1,014.22	1,800.00	717.64	1,800.00	.00	



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$ Change FY26 to FY27	% Change from FY26 Adopted
Fund 101 - General Fund							
EXPENSE							
Department 271 - Animal Care & Services							
Services & Supplies							
101-271 520.200	Training & Education	4,345.00	5,000.00	2,371.13	5,000.00	.00	
101-271 520.256	Risk Mgmt Cost Allocation	4,785.00	5,503.00	4,127.25	8,111.00	2,608.00	47
101-271 521.100	Professional Services	11,483.96	18,000.00	1,362.00	18,000.00	.00	
101-271 531.002	Feed	122.08	100.00	.00	100.00	.00	
101-271 532.028	Uniforms	700.32	2,000.00	1,139.61	2,000.00	.00	
101-271 532.067	Cleaning Supplies	1,151.10	1,000.00	679.48	1,000.00	.00	
101-271 532.077	Sterilization	28,357.08	.00	.00	.00	.00	
101-271 532.078	Rabies	2,961.00	.00	.00	.00	.00	
101-271 532.080	Animal Control Supplies	4,301.00	8,890.00	2,817.49	8,890.00	.00	
101-271 533.800	Office Supplies	1,175.88	1,500.00	490.18	1,500.00	.00	
101-271 533.802	Small Equipment	742.57	1,000.00	130.00	1,000.00	.00	
101-271 533.806	Software	6,986.00	7,500.00	6,959.00	7,500.00	.00	
101-271 533.999	Serv/Supplies Offset	(31,095.19)	.00	.00	.00	.00	
101-271 550.100	Bank Fees-Credit Card Processing	89.00	92.00	89.00	92.00	.00	
Services & Supplies Totals		\$71,449.26	\$90,026.00	\$40,857.69	\$92,293.00	\$2,267.00	3%
Capital Outlay/Projects							
101-271 562.100	Capital Outlay - Grants	57,377.38	.00	86,140.77	.00	.00	
101-271 562.110	Capital Outlay - Grant Match	7,163.22	.00	8,750.63	.00	.00	
Capital Outlay/Projects Totals		\$64,540.60	\$0.00	\$94,891.40	\$0.00	\$0.00	+++
Department 271 - Animal Care & Services Totals		\$586,109.60	\$668,115.00	\$470,415.34	\$659,988.00	(\$8,127.00)	(1%)
Department 281 - Emergency Operation							
Salaries & Wages							
101-281 510.000	Salaries & Wages	100,818.74	157,465.00	83,622.77	166,754.00	9,289.00	6
101-281 511.150	Grant Match-Salaries	59,136.41	.00	.00	.00	.00	
101-281 511.171	Holidays	7,712.16	.00	6,050.30	.00	.00	
101-281 511.172	Comp Paid	.00	.00	19.71	.00	.00	
101-281 511.173	Vacation	3,307.24	.00	9,604.14	.00	.00	
101-281 511.174	Sick	2,583.10	.00	5,988.35	.00	.00	
101-281 511.999	Salaries-Offset	.00	(6,774.00)	.00	(6,634.00)	140.00	(2)
Salaries & Wages Totals		\$173,557.65	\$150,691.00	\$105,285.27	\$160,120.00	\$9,429.00	6%
Employee Benefits							
101-281 511.181	Retirement	54,204.42	57,870.00	37,378.32	61,284.00	3,414.00	6
101-281 511.182	Workers Comp	2,491.37	2,203.00	1,497.99	2,193.00	(10.00)	
101-281 511.183	Group Insurance	13,891.02	19,286.00	6,927.19	10,684.00	(8,602.00)	(45)
101-281 511.184	Unemployment	838.90	810.00	540.70	233.00	(577.00)	(71)
101-281 511.186	Medicare	2,414.08	2,347.00	1,552.88	2,482.00	135.00	6
101-281 511.189	Cell Phone Stipend	.00	32.00	20.80	32.00	.00	



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$ Change FY26 to FY27	% Change from FY26 Adopted
Fund 101 - General Fund							
EXPENSE							
Department 281 - Emergency Operation							
Employee Benefits							
101-281 512.999	Benefits-Offset	.00	(3,989.00)	.00	(4,075.00)	(86.00)	2
Employee Benefits Totals		\$73,839.79	\$78,559.00	\$47,917.88	\$72,833.00	(\$5,726.00)	(7%)
Services & Supplies							
101-281 520.064	Travel	3,724.92	2,800.00	3,376.08	2,800.00	.00	
101-281 520.072	Advertising	232.00	.00	.00	.00	.00	
101-281 520.114	Motor Pool Expense	8,539.00	8,748.00	5,103.00	8,637.00	(111.00)	(1)
101-281 520.116	Veh. Maint-Co Shop	68.50	2,082.00	4,760.69	2,869.00	787.00	38
101-281 520.170	Memberships	344.00	500.00	404.00	500.00	.00	
101-281 520.200	Training & Education	1,243.00	1,900.00	925.00	1,900.00	.00	
101-281 520.256	Risk Mgmt Cost Allocation	.00	.00	.00	4,056.00	4,056.00	
101-281 532.003	Gas & Oil	54.14	.00	.00	.00	.00	
101-281 532.049	Emergency Operations	4,088.32	35,000.00	10,232.66	35,000.00	.00	
101-281 533.800	Office Supplies	386.91	200.00	2,073.15	200.00	.00	
101-281 533.802	Small Equipment	632.39	.00	12,015.39	.00	.00	
101-281 533.817	Small Projects	222.07	3,000.00	.00	3,000.00	.00	
101-281 540.010	Grants-Services & Supplies	94,502.78	155,000.00	23,031.60	155,000.00	.00	
101-281 541.501	Grant Match-Serv & Supplies	6,720.00	.00	.00	.00	.00	
101-281 565.010	Grant Pass Through	47,507.35	.00	.00	.00	.00	
Services & Supplies Totals		\$168,265.38	\$209,230.00	\$61,921.57	\$213,962.00	\$4,732.00	2%
Capital Outlay/Projects							
101-281 564.500	Machinery & Equipment	.00	.00	16,221.89	.00	.00	
Capital Outlay/Projects Totals		\$0.00	\$0.00	\$16,221.89	\$0.00	\$0.00	+++
Department 281 - Emergency Operation Totals		\$415,662.82	\$438,480.00	\$231,346.61	\$446,915.00	\$8,435.00	2%
Department 311 - Court Clerks							
Salaries & Wages							
101-311 510.000	Salaries & Wages	290,428.95	398,934.00	226,899.68	438,404.00	39,470.00	10
101-311 511.167	Vacation Payout	445.55	.00	.00	.00	.00	
101-311 511.170	Overtime	2,759.84	2,844.00	2,161.48	3,007.00	163.00	6
101-311 511.171	Holidays	16,764.48	.00	15,680.64	.00	.00	
101-311 511.173	Vacation	33,047.33	.00	17,699.14	.00	.00	
101-311 511.174	Sick	13,859.17	.00	9,418.70	.00	.00	
101-311 511.999	Salaries-Offset	.00	(15,759.00)	.00	(17,442.00)	(1,683.00)	11
Salaries & Wages Totals		\$357,305.32	\$386,019.00	\$271,859.64	\$423,969.00	\$37,950.00	10%
Employee Benefits							
101-311 511.181	Retirement	118,066.10	140,125.00	98,462.02	161,116.00	20,991.00	15



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$ Change FY26 to FY27	% Change from FY26 Adopted
Fund 101 - General Fund							
EXPENSE							
Department 311 - Court Clerks							
Employee Benefits							
101-311 511.182	Workers Comp	7,989.45	8,239.00	5,652.72	8,218.00	(21.00)	
101-311 511.183	Group Insurance	49,761.72	50,809.00	35,595.30	57,324.00	6,515.00	13
101-311 511.184	Unemployment	1,830.62	1,952.00	1,388.54	606.00	(1,346.00)	(69)
101-311 511.186	Medicare	5,119.21	5,653.00	3,864.59	6,481.00	828.00	15
101-311 512.999	Benefits-Offset	.00	(9,279.00)	.00	(10,714.00)	(1,435.00)	15
	Employee Benefits Totals	\$182,767.10	\$197,499.00	\$144,963.17	\$223,031.00	\$25,532.00	13%
Services & Supplies							
101-311 520.064	Travel	4,591.56	3,500.00	4,083.60	4,085.00	585.00	17
	Budget Transactions						
	Level Transaction				Number of Units	Cost Per Unit	Total Amount
	Finance Review to IRC Base budget				1.0000	3,500.00	3,500.00
	Finance Review to IRC FY25-26 NACCA travel costs 5 Clerks + Supervisor				1.0000	585.00	585.00
							Finance Review to IRC Totals \$4,085.00
101-311 520.078	Printing & Binding	4,103.07	3,800.00	3,001.35	4,700.00	900.00	24
	Budget Transactions						
	Level Transaction				Number of Units	Cost Per Unit	Total Amount
	Finance Review to IRC Base budget				1.0000	3,800.00	3,800.00
	Finance Review to IRC Increase in use of envelopes sending out Summons				1.0000	900.00	900.00
							Finance Review to IRC Totals \$4,700.00
101-311 520.108	Maint Office Equip	497.50	1,236.00	90.00	1,000.00	(236.00)	(19)
	Budget Transactions						
	Level Transaction				Number of Units	Cost Per Unit	Total Amount
	Finance Review to IRC Base budget				1.0000	1,236.00	1,236.00
	Finance Review to IRC Decrease in need				1.0000	(236.00)	(236.00)
							Finance Review to IRC Totals \$1,000.00
101-311 520.136	Rents & Leases Equipment	1,668.40	2,274.00	1,237.60	1,779.00	(495.00)	(22)
	Budget Transactions						
	Level Transaction				Number of Units	Cost Per Unit	Total Amount
	Finance Review to IRC Actual costs Airport Storage & Xerox				1.0000	(495.00)	(495.00)
	Finance Review to IRC Base budget				1.0000	2,274.00	2,274.00
							Finance Review to IRC Totals \$1,779.00



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$ Change FY26 to FY27	% Change from FY26 Adopted
Fund 101 - General Fund							
EXPENSE							
Department 311 - Court Clerks							
Services & Supplies							
101-311 520.170	Memberships	.00	100.00	.00	100.00	.00	
Budget Transactions							
Level Transaction				Number of Units	Cost Per Unit	Total Amount	
Finance Review to IRC Base budget				1.0000	100.00	100.00	
Finance Review to IRC Totals						\$100.00	
101-311 520.200	Training & Education	1,020.00	4,905.00	4,335.00	3,370.00	(1,535.00)	(31)
Budget Transactions							
Level Transaction				Number of Units	Cost Per Unit	Total Amount	
Finance Review to IRC Base budget				1.0000	4,905.00	4,905.00	
Finance Review to IRC Reduction in number of clerks training				1.0000	(1,535.00)	(1,535.00)	
Finance Review to IRC Totals						\$3,370.00	
101-311 520.256	Risk Mgmt Cost Allocation	4,826.00	5,550.00	4,162.50	8,111.00	2,561.00	46
101-311 533.800	Office Supplies	3,564.65	3,830.00	2,550.66	4,200.00	370.00	10
Budget Transactions							
Level Transaction				Number of Units	Cost Per Unit	Total Amount	
Finance Review to IRC Base budget				1.0000	3,830.00	3,830.00	
Finance Review to IRC Increase in costs of office supplies				1.0000	370.00	370.00	
Finance Review to IRC Totals						\$4,200.00	
Services & Supplies Totals		\$20,271.18	\$25,195.00	\$19,460.71	\$27,345.00	\$2,150.00	9%
Department 311 - Court Clerks Totals		\$560,343.60	\$608,713.00	\$436,283.52	\$674,345.00	\$65,632.00	11%
Department 312 - Judicial Services							
Salaries & Wages							
101-312 510.000	Salaries & Wages	272,583.40	378,167.00	189,966.00	401,097.00	22,930.00	6
101-312 511.167	Vacation Payout	28,108.17	.00	.00	.00	.00	
101-312 511.171	Holidays	15,086.96	.00	13,387.52	.00	.00	
101-312 511.173	Vacation	16,771.04	.00	18,965.44	.00	.00	
101-312 511.174	Sick	9,199.44	.00	10,393.36	.00	.00	
101-312 511.178	Sick Leave Payoff	44,717.49	.00	.00	.00	.00	
101-312 511.999	Salaries-Offset	.00	(15,630.00)	.00	(15,957.00)	(327.00)	2
Salaries & Wages Totals		\$386,466.50	\$362,537.00	\$232,712.32	\$385,140.00	\$22,603.00	6%
Employee Benefits							
101-312 511.181	Retirement	104,712.72	128,492.00	84,918.91	136,280.00	7,788.00	6
101-312 511.182	Workers Comp	4,651.43	5,246.00	3,483.62	5,303.00	57.00	1
101-312 511.183	Group Insurance	29,026.64	32,835.00	21,879.69	35,687.00	2,852.00	9
101-312 511.184	Unemployment	1,932.32	1,893.00	1,163.54	543.00	(1,350.00)	(71)



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$ Change FY26 to FY27	% Change from FY26 Adopted
Fund 101 - General Fund							
EXPENSE							
Department 312 - Judicial Services							
Employee Benefits							
101-312 511.186	Medicare	5,474.62	5,485.00	3,281.65	5,817.00	332.00	6
101-312 512.999	Benefits-Offset	.00	(9,203.00)	.00	(9,802.00)	(599.00)	7
Employee Benefits Totals		\$145,797.73	\$164,748.00	\$114,727.41	\$173,828.00	\$9,080.00	6%
Services & Supplies							
101-312 520.064	Travel	1,207.58	6,500.00	2,572.16	6,500.00	.00	
Budget Transactions							
Level		Transaction		Number of Units		Cost Per Unit	Total Amount
Finance Review to IRC		Base budget		1.0000		6,500.00	6,500.00
						Finance Review to IRC Totals	\$6,500.00
101-312 520.078	Printing & Binding	112.16	123.00	63.43	123.00	.00	
Budget Transactions							
Level		Transaction		Number of Units		Cost Per Unit	Total Amount
Finance Review to IRC		Base budget		1.0000		123.00	123.00
						Finance Review to IRC Totals	\$123.00
101-312 520.114	Motor Pool Expense	5,730.00	5,917.00	3,451.00	5,835.00	(82.00)	(1)
101-312 520.136	Rents & Leases Equipment	1,791.96	1,854.00	1,194.64	1,792.00	(62.00)	(3)
Budget Transactions							
Level		Transaction		Number of Units		Cost Per Unit	Total Amount
Finance Review to IRC		Actual cost \$149.33 x 12 months		1.0000		(62.00)	(62.00)
Finance Review to IRC		Base budget		1.0000		1,854.00	1,854.00
						Finance Review to IRC Totals	\$1,792.00
101-312 520.170	Memberships	300.00	650.00	300.00	300.00	(350.00)	(54)
Budget Transactions							
Level		Transaction		Number of Units		Cost Per Unit	Total Amount
Finance Review to IRC		Actual cost NACM \$150 x 2		1.0000		(350.00)	(350.00)
Finance Review to IRC		Base budget		1.0000		650.00	650.00
						Finance Review to IRC Totals	\$300.00
101-312 520.183	Other Jury Fees	5,614.09	22,395.00	7,292.46	22,395.00	.00	
Budget Transactions							
Level		Transaction		Number of Units		Cost Per Unit	Total Amount
Finance Review to IRC		Base budget		1.0000		22,395.00	22,395.00
						Finance Review to IRC Totals	\$22,395.00



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$ Change FY26 to FY27	% Change from FY26 Adopted
Fund 101 - General Fund							
EXPENSE							
Department 312 - Judicial Services							
Services & Supplies							
101-312 520.200	Training & Education	1,740.00	3,735.00	4,356.00	3,915.00	180.00	5
Budget Transactions							
Level Transaction				Number of Units	Cost Per Unit	Total Amount	
Finance Review to IRC		Base budget		1.0000	3,735.00	3,735.00	
Finance Review to IRC		NACM registration; NACCA & CCE classes		1.0000	180.00	180.00	
						Finance Review to IRC Totals	\$3,915.00
101-312 520.256	Risk Mgmt Cost Allocation	3,871.00	4,452.00	3,339.00	4,704.00	252.00	6
101-312 521.139	Pre-Sentence Investigation	125,236.33	143,645.00	113,888.22	143,645.00	.00	
Budget Transactions							
Level Transaction				Number of Units	Cost Per Unit	Total Amount	
Finance Review to IRC		Base budget		1.0000	143,645.00	143,645.00	
						Finance Review to IRC Totals	\$143,645.00
101-312 533.800	Office Supplies	704.06	729.00	261.58	600.00	(129.00)	(18)
Budget Transactions							
Level Transaction				Number of Units	Cost Per Unit	Total Amount	
Finance Review to IRC		Base budget		1.0000	729.00	729.00	
Finance Review to IRC		Reduction in need of office supplies		1.0000	(129.00)	(129.00)	
						Finance Review to IRC Totals	\$600.00
101-312 533.801	Paper Supplies	7,125.49	7,500.00	4,131.10	7,500.00	.00	
Budget Transactions							
Level Transaction				Number of Units	Cost Per Unit	Total Amount	
Finance Review to IRC		Base Budget		1.0000	7,500.00	7,500.00	
						Finance Review to IRC Totals	\$7,500.00
Services & Supplies Totals		\$153,432.67	\$197,500.00	\$140,849.59	\$197,309.00	(\$191.00)	0%
Department 312 - Judicial Services Totals		\$685,696.90	\$724,785.00	\$488,289.32	\$756,277.00	\$31,492.00	4%
Department 323 - District Court							
Salaries & Wages							
101-323 510.000	Salaries & Wages	313,273.55	416,892.00	236,862.64	433,459.00	16,567.00	4
101-323 511.167	Vacation Payout	429.91	.00	.00	.00	.00	
101-323 511.171	Holidays	16,927.28	.00	15,344.56	.00	.00	
101-323 511.173	Vacation	27,837.88	.00	15,247.60	.00	.00	
101-323 511.174	Sick	3,247.09	.00	2,158.00	.00	.00	
101-323 511.999	Salaries-Offset	.00	(17,231.00)	.00	(17,245.00)	(14.00)	
Salaries & Wages Totals		\$361,715.71	\$399,661.00	\$269,612.80	\$416,214.00	\$16,553.00	4%



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Budget Year 2027

G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$ Change FY26 to FY27	% Change from FY26 Adopted		
Fund 101 - General Fund									
EXPENSE									
Department 323 - District Court									
Employee Benefits									
101-323 511.181	Retirement	119,793.33	153,209.00	96,320.41	159,297.00	6,088.00	4		
101-323 511.182	Workers Comp	4,867.62	5,555.00	3,663.80	5,535.00	(20.00)			
101-323 511.183	Group Insurance	36,508.79	49,810.00	29,092.83	48,408.00	(1,402.00)	(3)		
101-323 511.184	Unemployment	1,819.89	2,087.00	1,359.44	593.00	(1,494.00)	(72)		
101-323 511.186	Medicare	5,123.37	6,046.00	3,787.11	6,348.00	302.00	5		
101-323 512.999	Benefits-Offset	.00	(10,146.00)	.00	(10,593.00)	(447.00)	4		
	Employee Benefits Totals	\$168,113.00	\$206,561.00	\$134,223.59	\$209,588.00	\$3,027.00	1%		
Services & Supplies									
101-323 520.010	Interpreter Services	9,511.29	12,500.00	3,419.56	12,500.00	.00			
	Budget Transactions								
	Level Transaction					Number of Units	Cost Per Unit	Total Amount	
	Finance Review to IRC					1.0000	12,500.00	12,500.00	
								Finance Review to IRC Totals	\$12,500.00
101-323 520.016	Transcribing	60,853.60	75,545.00	43,261.50	75,545.00	.00			
	Budget Transactions								
	Level Transaction					Number of Units	Cost Per Unit	Total Amount	
	Finance Review to IRC					1.0000	75,545.00	75,545.00	
								Finance Review to IRC Totals	\$75,545.00
101-323 520.170	Memberships	2,005.20	1,770.00	1,823.20	2,045.00	275.00	16		
	Budget Transactions								
	Level Transaction					Number of Units	Cost Per Unit	Total Amount	
	Finance Review to IRC					1.0000	1,770.00	1,770.00	
	Finance Review to IRC					1.0000	275.00	275.00	
								Finance Review to IRC Totals	\$2,045.00
101-323 520.200	Training & Education	313.20	.00	.00	.00	.00			
101-323 520.256	Risk Mgmt Cost Allocation	5,866.00	6,746.00	5,059.50	5,407.00	(1,339.00)	(20)		
101-323 521.100	Professional Services	81,267.50	98,092.00	38,570.00	91,791.00	(6,301.00)	(6)		
	Budget Transactions								
	Level Transaction					Number of Units	Cost Per Unit	Total Amount	
	Finance Review to IRC					1.0000	98,092.00	98,092.00	
	Finance Review to IRC					1.0000	(6,301.00)	(6,301.00)	
								Finance Review to IRC Totals	\$91,791.00



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$ Change FY26 to FY27	% Change from FY26 Adopted
Fund 101 - General Fund							
EXPENSE							
Department 323 - District Court							
Services & Supplies							
101-323 521.118	Court Reporter	29,640.00	33,000.00	25,355.10	33,000.00	.00	
Budget Transactions							
Level		Transaction		Number of Units		Cost Per Unit	Total Amount
Finance Review to IRC		Base budget		1.0000		33,000.00	33,000.00
Finance Review to IRC Totals							\$33,000.00
101-323 532.055	Books & Periodicals	7,162.13	5,000.00	5,306.25	6,195.00	1,195.00	24
Budget Transactions							
Level		Transaction		Number of Units		Cost Per Unit	Total Amount
Finance Review to IRC		Base budget		1.0000		5,000.00	5,000.00
Finance Review to IRC		Matthew Bender 15% increase plus Judicial subscription products		1.0000		1,195.00	1,195.00
Finance Review to IRC Totals							\$6,195.00
101-323 533.800	Office Supplies	3,950.97	3,700.00	1,033.37	3,500.00	(200.00)	(5)
Budget Transactions							
Level		Transaction		Number of Units		Cost Per Unit	Total Amount
Finance Review to IRC		Base budget		1.0000		3,700.00	3,700.00
Finance Review to IRC		Reduction in office supplies needed		1.0000		(200.00)	(200.00)
Finance Review to IRC Totals							\$3,500.00
101-323 533.806	Software	2,874.84	3,020.00	2,012.40	3,170.00	150.00	5
Budget Transactions							
Level		Transaction		Number of Units		Cost Per Unit	Total Amount
Finance Review to IRC		Base budget		1.0000		3,020.00	3,020.00
Finance Review to IRC		Thomson Reuters scheduled increase pursuant to contract		1.0000		150.00	150.00
Finance Review to IRC Totals							\$3,170.00
Services & Supplies Totals		\$203,444.73	\$239,373.00	\$125,840.88	\$233,153.00	(\$6,220.00)	(3%)
Department 323 - District Court Totals		\$733,273.44	\$845,595.00	\$529,677.27	\$858,955.00	\$13,360.00	2%
Department 325 - CASA							
Salaries & Wages							
101-325 510.000	Salaries & Wages	162,500.34	202,518.00	112,643.88	211,014.00	8,496.00	4
101-325 511.171	Holidays	8,919.84	.00	7,651.84	.00	.00	
101-325 511.173	Vacation	12,226.54	.00	10,376.40	.00	.00	
101-325 511.174	Sick	10,490.03	.00	6,008.11	.00	.00	
101-325 511.999	Salaries-Offset	.00	(8,370.00)	.00	(8,395.00)	(25.00)	
Salaries & Wages Totals		\$194,136.75	\$194,148.00	\$136,680.23	\$202,619.00	\$8,471.00	4%



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$ Change FY26 to FY27	% Change from FY26 Adopted
Fund 101 - General Fund							
EXPENSE							
Department 325 - CASA							
Employee Benefits							
101-325 511.181	Retirement	65,035.88	74,426.00	48,588.11	77,548.00	3,122.00	4
101-325 511.182	Workers Comp	2,721.68	2,764.00	1,884.24	2,756.00	(8.00)	
101-325 511.183	Group Insurance	33,610.71	35,269.00	23,546.43	38,486.00	3,217.00	9
101-325 511.184	Unemployment	970.69	1,014.00	683.39	286.00	(728.00)	(72)
101-325 511.186	Medicare	2,540.82	2,938.00	1,790.21	3,060.00	122.00	4
101-325 512.999	Benefits-Offset	.00	(4,929.00)	.00	(5,157.00)	(228.00)	5
Employee Benefits Totals		\$104,879.78	\$111,482.00	\$76,492.38	\$116,979.00	\$5,497.00	5%
Services & Supplies							
101-325 520.060	Postage/Po Box Rent	.00	.00	71.64	.00	.00	
101-325 520.064	Travel	5,101.25	5,000.00	1,165.24	5,000.00	.00	
Budget Transactions							
Level Transaction				Number of Units	Cost Per Unit	Total Amount	
Finance Review to IRC		Base budget		1.0000	5,000.00	5,000.00	
Finance Review to IRC Totals						\$5,000.00	
101-325 520.070	Mileage	948.14	1,100.00	966.40	1,100.00	.00	
Budget Transactions							
Level Transaction				Number of Units	Cost Per Unit	Total Amount	
Finance Review to IRC		Base budget		1.0000	1,100.00	1,100.00	
Finance Review to IRC Totals						\$1,100.00	
101-325 520.170	Memberships	550.00	525.00	550.00	700.00	175.00	33
Budget Transactions							
Level Transaction				Number of Units	Cost Per Unit	Total Amount	
Finance Review to IRC		Base budget		1.0000	525.00	525.00	
Finance Review to IRC		New membership added NCJFCJ		1.0000	175.00	175.00	
Finance Review to IRC Totals						\$700.00	
101-325 520.198	Recycling Expense	.00	170.00	140.20	211.00	41.00	24
Budget Transactions							
Level Transaction				Number of Units	Cost Per Unit	Total Amount	
Finance Review to IRC		Actual cost \$35.05 x 6		1.0000	41.00	41.00	
Finance Review to IRC		Base budget		1.0000	170.00	170.00	
Finance Review to IRC Totals						\$211.00	



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$ Change FY26 to FY27	% Change from FY26 Adopted	
Fund 101 - General Fund								
EXPENSE								
Department 325 - CASA								
Services & Supplies								
101-325 520.200	Training & Education	935.00	1,700.00	1,063.46	2,400.00	700.00	41	
	Budget Transactions							
	Level	Transaction				Number of Units	Cost Per Unit	Total Amount
	Finance Review to IRC	Base budget				1.0000	1,700.00	1,700.00
	Finance Review to IRC	Move \$700 from Office Supplies for volunteer appreciation				1.0000	700.00	700.00
						Finance Review to IRC Totals		\$2,400.00
101-325 520.256	Risk Mgmt Cost Allocation	2,713.00	3,120.00	2,340.00	2,704.00	(416.00)	(13)	
101-325 521.250	Background Screening	32.75	.00	.00	.00	.00		
101-325 533.800	Office Supplies	1,865.10	1,450.00	557.43	750.00	(700.00)	(48)	
	Budget Transactions							
	Level	Transaction				Number of Units	Cost Per Unit	Total Amount
	Finance Review to IRC	Base budget				1.0000	1,450.00	1,450.00
	Finance Review to IRC	Move \$700 to Training & Education				1.0000	(700.00)	(700.00)
						Finance Review to IRC Totals		\$750.00
101-325 533.806	Software	149.90	200.00	149.90	150.00	(50.00)	(25)	
	Budget Transactions							
	Level	Transaction				Number of Units	Cost Per Unit	Total Amount
	Finance Review to IRC	Actual Cost Zoom renewal				1.0000	(50.00)	(50.00)
	Finance Review to IRC	Base budget				1.0000	200.00	200.00
						Finance Review to IRC Totals		\$150.00
101-325 540.010	Grants-Services & Supplies	1,789.39	.00	.00	.00	.00		
	Services & Supplies Totals	\$14,084.53	\$13,265.00	\$7,004.27	\$13,015.00	(\$250.00)	(2%)	
	Department 325 - CASA Totals	\$313,101.06	\$318,895.00	\$220,176.88	\$332,613.00	\$13,718.00	4%	
Department 327 - Public Guardian								
Salaries & Wages								
101-327 510.000	Salaries & Wages	198,429.94	334,636.00	136,693.01	322,997.00	(11,639.00)	(3)	
101-327 511.165	Holiday Overtime	1,886.70	.00	2,034.45	.00	.00		
101-327 511.167	Vacation Payout	3,333.92	.00	.00	.00	.00		
101-327 511.170	Overtime	5,138.80	7,090.00	3,500.87	7,495.00	405.00	6	
101-327 511.171	Holidays	10,811.39	.00	8,940.40	.00	.00		
101-327 511.172	Comp Paid	213.43	.00	.00	.00	.00		
101-327 511.173	Vacation	19,736.71	.00	8,970.05	.00	.00		
101-327 511.174	Sick	17,403.94	.00	1,161.00	.00	.00		
101-327 511.175	Standby Time	19,986.75	67,000.00	12,676.50	21,262.00	(45,738.00)	(68)	



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$ Change FY26 to FY27	% Change from FY26 Adopted
Fund 101 - General Fund							
EXPENSE							
Department 327 - Public Guardian							
Salaries & Wages							
101-327 511.999	Salaries-Offset	.00	(14,254.00)	.00	(12,850.00)	1,404.00	(10)
	Salaries & Wages Totals	\$276,941.58	\$394,472.00	\$173,976.28	\$338,904.00	(\$55,568.00)	(14%)
Employee Benefits							
101-327 511.181	Retirement	87,997.16	147,602.00	59,323.80	118,702.00	(28,900.00)	(20)
101-327 511.182	Workers Comp	3,931.01	5,524.00	2,617.00	5,492.00	(32.00)	(1)
101-327 511.183	Group Insurance	27,288.45	45,192.00	13,954.37	39,619.00	(5,573.00)	(12)
101-327 511.184	Unemployment	1,416.32	2,041.00	891.93	446.00	(1,595.00)	(78)
101-327 511.186	Medicare	3,810.95	5,916.00	2,545.86	4,777.00	(1,139.00)	(19)
101-327 511.189	Cell Phone Stipend	2,040.00	2,040.00	1,360.00	2,040.00	.00	
101-327 512.999	Benefits-Offset	.00	(8,393.00)	.00	(7,893.00)	500.00	(6)
	Employee Benefits Totals	\$126,483.89	\$199,922.00	\$80,692.96	\$163,183.00	(\$36,739.00)	(18%)
Services & Supplies							
101-327 520.064	Travel	1,758.18	5,328.00	1,547.66	5,864.00	536.00	10
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	Base budget				1.0000	5,328.00	5,328.00
Finance Review to IRC	Increase-staff attend Washington, DC Conference/Supervisor Train				1.0000	536.00	536.00
							Finance Review to IRC Totals \$5,864.00
Budget Line Item Explanation							
Increase is due to travel to National Guardianship Conference in Washinton DC. In FY26 there was no travel to conference. We will need to attend the conference in the next year.							
101-327 520.078	Printing & Binding	833.33	900.00	847.44	900.00	.00	
101-327 520.085	Telephone/Communications	976.56	2,503.00	552.09	2,003.00	(500.00)	(20)
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	Base Budget				1.0000	2,503.00	2,503.00
Finance Review to IRC	Decrease telephone				1.0000	(500.00)	(500.00)
							Finance Review to IRC Totals \$2,003.00
101-327 520.114	Motor Pool Expense	6,117.00	6,403.00	3,738.00	6,278.00	(125.00)	(2)
101-327 520.127	Blanket Bond	350.00	722.00	.00	350.00	(372.00)	(52)
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	Base budget				1.0000	722.00	722.00
Finance Review to IRC	Decrease - blanket bond				1.0000	(372.00)	(372.00)
							Finance Review to IRC Totals \$350.00



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$ Change FY26 to FY27	% Change from FY26 Adopted	
Fund 101 - General Fund								
EXPENSE								
Department 327 - Public Guardian								
Services & Supplies								
101-327 520.133	Storage	1,830.00	1,920.00	1,155.00	.00	(1,920.00)	(100)	
Budget Transactions								
Level	Transaction					Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	Base budger					1.0000	1,920.00	1,920.00
Finance Review to IRC	Decrease - eliminating need for storage					1.0000	(1,920.00)	(1,920.00)
							Finance Review to IRC Totals	\$0.00
Budget Line Item Explanation		Eliminated need for storage unit						
101-327 520.136	Rents & Leases Equipment	2,263.06	2,149.00	1,432.48	2,149.00	.00		
101-327 520.200	Training & Education	1,902.50	4,652.00	696.00	5,188.00	536.00	12	
Budget Transactions								
Level	Transaction					Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	Base budget					1.0000	4,652.00	4,652.00
Finance Review to IRC	Increase-Washington DC conference for staff&Supervisor Training					1.0000	536.00	536.00
							Finance Review to IRC Totals	\$5,188.00
Budget Line Item Explanation		Due to the supervisor leaving in May and new supervisor hired in August the staff was too busy to attend training and conference for FY26. FY27 training will be located in Washington DC and our 3-4 person staff will be in attendance. The Public Guardian will require training and travel for schooling for FY27.						
101-327 520.256	Risk Mgmt Cost Allocation	3,354.00	3,857.00	2,892.75	5,407.00	1,550.00	40	
101-327 521.100	Professional Services	4,144.61	4,076.00	1,492.02	4,076.00	.00		
101-327 521.130	Legal Services	66,913.20	67,500.00	36,809.67	67,500.00	.00		
101-327 533.800	Office Supplies	1,385.42	1,600.00	946.29	2,000.00	400.00	25	
Budget Transactions								
Level	Transaction					Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	Base budget					1.0000	1,600.00	1,600.00
Finance Review to IRC	Increase - Office Supplies; new staff and higher costs					1.0000	400.00	400.00
							Finance Review to IRC Totals	\$2,000.00
101-327 533.806	Software	1,075.27	660.00	999.00	1,980.00	1,320.00	200	
Budget Transactions								
Level	Transaction					Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	Base budget					1.0000	660.00	660.00
Finance Review to IRC	Increase- Quickbooks and additional 3 licenses					1.0000	1,320.00	1,320.00
							Finance Review to IRC Totals	\$1,980.00
Budget Line Item Explanation		Quickbooks - increasing by 3 licenses and increase in cost						
101-327 533.999	Serv/Supplies Offset	(2,148.72)	.00	.00	.00	.00		
101-327 540.010	Grants-Services & Supplies	939.51	.00	.00	.00	.00		



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$ Change FY26 to FY27	% Change from FY26 Adopted	
Fund 101 - General Fund								
EXPENSE								
Department	327 - Public Guardian							
	Services & Supplies Totals	\$91,693.92	\$102,270.00	\$53,108.40	\$103,695.00	\$1,425.00	1%	
	Department 327 - Public Guardian Totals	\$495,119.39	\$696,664.00	\$307,777.64	\$605,782.00	(\$90,882.00)	(13%)	
Department	328 - Public Administrator							
	Salaries & Wages							
101-328 510.000	Salaries & Wages	30,054.38	119,805.00	59,279.92	102,803.00	(17,002.00)	(14)	
101-328 511.171	Holidays	967.57	.00	3,728.72	.00	.00		
101-328 511.173	Vacation	169.71	.00	745.28	.00	.00		
101-328 511.174	Sick	.00	.00	1,117.92	.00	.00		
101-328 511.999	Salaries-Offset	.00	(4,126.00)	.00	(4,090.00)	36.00	(1)	
	Salaries & Wages Totals	\$31,191.66	\$115,679.00	\$64,871.84	\$98,713.00	(\$16,966.00)	(15%)	
	Employee Benefits							
101-328 511.181	Retirement	9,837.65	44,029.00	23,669.78	37,781.00	(6,248.00)	(14)	
101-328 511.182	Workers Comp	315.99	1,389.00	942.12	1,383.00	(6.00)		
101-328 511.183	Group Insurance	7,474.21	12,166.00	12,169.25	19,897.00	7,731.00	64	
101-328 511.184	Unemployment	158.07	600.00	324.38	139.00	(461.00)	(77)	
101-328 511.186	Medicare	431.96	1,738.00	839.47	1,491.00	(247.00)	(14)	
101-328 511.189	Cell Phone Stipend	325.00	.00	.00	.00	.00		
101-328 511.193	Ret.Elected Group Insur.	81.55	10,139.00	.00	.00	(10,139.00)	(100)	
101-328 512.999	Benefits-Offset	.00	(2,430.00)	.00	(2,512.00)	(82.00)	3	
	Employee Benefits Totals	\$18,624.43	\$67,631.00	\$37,945.00	\$58,179.00	(\$9,452.00)	(14%)	
	Services & Supplies							
101-328 520.060	Postage/Po Box Rent	.00	.00	174.83	100.00	100.00		
	Budget Transactions							
	Level	Transaction				Number of Units	Cost Per Unit	Total Amount
	Finance Review to IRC	Increase for PO Box, offset decrease to Prof. Svcs				1.0000	100.00	100.00
						Finance Review to IRC Totals		\$100.00
101-328 520.066	Meals	33.60	.00	.00	.00	.00		
101-328 520.088	Utilities	2,274.47	.00	192.54	.00	.00		
101-328 520.114	Motor Pool Expense	.00	.00	3,528.00	6,002.00	6,002.00		
101-328 520.133	Storage	46,218.92	.00	1,524.68	.00	.00		
101-328 520.256	Risk Mgmt Cost Allocation	131.00	151.00	113.25	1,352.00	1,201.00	795	
101-328 521.100	Professional Services	29,377.65	75,000.00	104,477.43	48,400.00	(26,600.00)	(35)	
	Budget Transactions							
	Level	Transaction				Number of Units	Cost Per Unit	Total Amount
	Finance Review to IRC	Base budget				1.0000	75,000.00	75,000.00
	Finance Review to IRC	Reclass as legal services				1.0000	(26,500.00)	(26,500.00)



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$ Change FY26 to FY27	% Change from FY26 Adopted
Fund 101 - General Fund							
EXPENSE							
Department 328 - Public Administrator							
Services & Supplies							
	Finance Review to IRC					1.0000	(100.00)
	Reclass as Postage						(100.00)
	Finance Review to IRC Totals						\$48,400.00
101-328 521.130	Legal Services	5,720.14	3,546.00	13,052.18	30,046.00	26,500.00	747
	Budget Transactions						
	Level					Number of Units	Cost Per Unit
	Finance Review to IRC					1.0000	3,546.00
	Finance Review to IRC					1.0000	26,500.00
	Finance Review to IRC Totals						\$30,046.00
101-328 533.800	Office Supplies	1,566.09	1,000.00	1,172.20	1,000.00	.00	
	Services & Supplies Totals	\$85,321.87	\$79,697.00	\$124,235.11	\$86,900.00	\$7,203.00	9%
	Department 328 - Public Administrator Totals	\$135,137.96	\$263,007.00	\$227,051.95	\$243,792.00	(\$19,215.00)	(7%)
Department 331 - Sheriff's Court Services							
Salaries & Wages							
101-331 510.000	Salaries & Wages	564,559.77	788,178.00	359,599.75	850,193.00	62,015.00	8
101-331 510.125	Salaries-Other	.00	.00	.00	4,000.00	4,000.00	
101-331 510.140	Longevity	6,795.00	13,780.00	9,670.00	15,990.00	2,210.00	16
101-331 510.145	Incentive Pay	9,359.50	8,702.00	6,179.84	8,919.00	217.00	2
101-331 511.167	Vacation Payout	13,972.80	.00	.00	.00	.00	
101-331 511.169	Comp Payout	11,450.90	.00	.00	.00	.00	
101-331 511.170	Overtime	38,546.66	40,436.00	22,873.83	42,964.00	2,528.00	6
101-331 511.171	Holidays	20,524.07	17,832.00	14,215.94	19,896.00	2,064.00	12
101-331 511.172	Comp Paid	1,510.20	.00	5,691.43	.00	.00	
101-331 511.173	Vacation	31,947.55	.00	25,338.14	.00	.00	
101-331 511.174	Sick	8,254.09	.00	4,051.76	.00	.00	
101-331 511.175	Standby Time	.00	3,480.00	.00	500.00	(2,980.00)	(86)
101-331 511.178	Sick Leave Payoff	55,171.20	.00	.00	.00	.00	
101-331 511.999	Salaries-Offset	.00	(32,576.00)	.00	(33,824.00)	(1,248.00)	4
	Salaries & Wages Totals	\$762,091.74	\$839,832.00	\$447,620.69	\$908,638.00	\$68,806.00	8%
Employee Benefits							
101-331 511.181	Retirement	164,854.22	229,847.00	135,274.80	258,044.00	28,197.00	12
101-331 511.182	Workers Comp	29,452.47	40,948.00	20,102.65	41,248.00	300.00	1
101-331 511.183	Group Insurance	46,289.77	62,800.00	30,298.30	70,870.00	8,070.00	13
101-331 511.184	Unemployment	3,867.79	4,118.00	2,274.93	1,214.00	(2,904.00)	(71)
101-331 511.186	Medicare	10,929.97	11,932.00	6,418.15	12,928.00	996.00	8



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Fund 101 - General Fund							
EXPENSE							
Department 331 - Sheriff's Court Services							
Employee Benefits							
101-331 511.187	Uniform Allowance	7,400.00	7,650.00	5,350.00	7,650.00	.00	
101-331 511.195	Social Security	5,257.38	7,876.00	3,328.58	15,238.00	7,362.00	93
101-331 512.999	Benefits-Offset	.00	(19,182.00)	.00	(20,777.00)	(1,595.00)	8
	Employee Benefits Totals	\$268,051.60	\$345,989.00	\$203,047.41	\$386,415.00	\$40,426.00	12%
Services & Supplies							
101-331 520.256	Risk Mgmt Cost Allocation	15,661.00	18,010.00	13,507.50	14,208.00	(3,802.00)	(21)
	Services & Supplies Totals	\$15,661.00	\$18,010.00	\$13,507.50	\$14,208.00	(\$3,802.00)	(21%)
	Department 331 - Sheriff's Court Services Totals	\$1,045,804.34	\$1,203,831.00	\$664,175.60	\$1,309,261.00	\$105,430.00	9%
Department 341 - District Attorney							
Salaries & Wages							
101-341 510.000	Salaries & Wages	2,054,981.85	2,438,231.00	1,501,062.46	2,689,905.00	251,674.00	10
101-341 510.140	Longevity	22,940.51	.00	28,867.56	.00	.00	
101-341 510.145	Incentive Pay	1,508.00	1,508.00	986.00	1,508.00	.00	
101-341 511.165	Holiday Overtime	.00	.00	100.44	.00	.00	
101-341 511.167	Vacation Payout	6,118.86	.00	.00	.00	.00	
101-341 511.170	Overtime	2,584.67	3,034.00	3,057.52	3,207.00	173.00	6
101-341 511.171	Holidays	95,311.23	.00	87,473.77	.00	.00	
101-341 511.172	Comp Paid	1,450.78	.00	947.20	.00	.00	
101-341 511.173	Vacation	113,260.26	.00	88,716.16	.00	.00	
101-341 511.174	Sick	48,327.62	.00	36,035.97	.00	.00	
101-341 511.175	Standby Time	71,572.00	130,000.00	43,803.75	165,000.00	35,000.00	27
101-341 511.999	Salaries-Offset	.00	(100,774.00)	.00	(107,016.00)	(6,242.00)	6
	Salaries & Wages Totals	\$2,418,055.78	\$2,471,999.00	\$1,791,050.83	\$2,752,604.00	\$280,605.00	11%
Employee Benefits							
101-341 511.181	Retirement	812,734.61	965,271.00	659,808.70	1,010,220.00	44,949.00	5
101-341 511.182	Workers Comp	32,331.40	33,910.00	22,980.42	33,834.00	(76.00)	
101-341 511.183	Group Insurance	267,286.08	282,925.00	189,774.51	308,748.00	25,823.00	9
101-341 511.184	Unemployment	11,410.01	12,165.00	8,471.39	3,450.00	(8,715.00)	(72)
101-341 511.186	Medicare	33,394.85	37,271.00	24,788.12	39,096.00	1,825.00	5
101-341 512.999	Benefits-Offset	.00	(59,339.00)	.00	(65,736.00)	(6,397.00)	11
	Employee Benefits Totals	\$1,157,156.95	\$1,272,203.00	\$905,823.14	\$1,329,612.00	\$57,409.00	5%



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Fund 101 - General Fund							
EXPENSE							
Department 341 - District Attorney							
Services & Supplies							
101-341 520.060	Postage/Po Box Rent	81.71	135.00	2.55	100.00	(35.00)	(26)
	Budget Transactions						
	Level Transaction						
	Finance Review to IRC Stamps, shipments				1.0000 100.00		100.00
	Finance Review to IRC Totals						\$100.00
101-341 520.064	Travel	5,505.01	2,500.00	2,578.48	2,500.00	.00	
	Budget Transactions						
	Level Transaction						
	Finance Review to IRC Travels for continuing education				1.0000 2,500.00		2,500.00
	Finance Review to IRC Totals						\$2,500.00
101-341 520.079	Insurance	212.50	168.00	112.50	168.00	.00	
	Budget Transactions						
	Level Transaction						
	Finance Review to IRC Notary bonds				1.0000 168.00		168.00
	Finance Review to IRC Totals						\$168.00
101-341 520.085	Telephone/Communications	2,436.06	3,508.00	1,405.56	2,440.00	(1,068.00)	(30)
	Budget Transactions						
	Level Transaction						
	Finance Review to IRC Cell phones				1.0000 2,440.00		2,440.00
	Finance Review to IRC Totals						\$2,440.00
101-341 520.108	Maint Office Equip	.00	746.00	.00	200.00	(546.00)	(73)
	Budget Transactions						
	Level Transaction						
	Finance Review to IRC Office equipment maintenance				1.0000 200.00		200.00
	Finance Review to IRC Totals						\$200.00
101-341 520.114	Motor Pool Expense	23,867.00	24,843.00	14,490.00	24,410.00	(433.00)	(2)
101-341 520.130	Rents & Leases Bldgs	31,095.19	33,100.00	24,322.24	33,100.00	.00	
	Budget Transactions						
	Level Transaction						
	Finance Review to IRC Lease of Civil Div office				1.0000 33,100.00		33,100.00
	Finance Review to IRC Totals						\$33,100.00

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Fund 101 - General Fund							
EXPENSE							
Department 341 - District Attorney							
Services & Supplies							
101-341 532.055	Books & Periodicals	4,632.15	5,000.00	2,250.03	3,300.00	(1,700.00)	(34)
	Budget Transactions						
	Level Transaction						
	Finance Review to IRC NRS updates, newspapers, advertisements				1.0000 3,300.00		3,300.00
	Finance Review to IRC Totals						\$3,300.00
101-341 533.800	Office Supplies	59.38	200.00	54.08	150.00	(50.00)	(25)
	Budget Transactions						
	Level Transaction						
	Finance Review to IRC Supplies for Victim/Witness Unit				1.0000 150.00		150.00
	Finance Review to IRC Totals						\$150.00
101-341 533.801	Paper Supplies	392.39	400.00	159.90	400.00	.00	
	Budget Transactions						
	Level Transaction						
	Finance Review to IRC Business cards, letterhead, notary stamps				1.0000 400.00		400.00
	Finance Review to IRC Totals						\$400.00
101-341 533.802	Small Equipment	9,537.40	10,116.00	778.40	10,116.00	.00	
	Budget Transactions						
	Level Transaction						
	Finance Review to IRC Desktop computers, laptops, printers				1.0000 10,116.00		10,116.00
	Finance Review to IRC Totals						\$10,116.00
101-341 533.806	Software	45,626.07	52,545.00	39,536.71	52,545.00	.00	
	Budget Transactions						
	Level Transaction						
	Finance Review to IRC Software contracts for PbK, Westlaw, Office 365, etc.				1.0000 52,545.00		52,545.00
	Finance Review to IRC Totals						\$52,545.00
101-341 533.813	Office Products Program	3,878.45	3,859.00	4,209.35	3,859.00	.00	
	Budget Transactions						
	Level Transaction						
	Finance Review to IRC Toner, office supplies, etc.				1.0000 3,859.00		3,859.00
	Finance Review to IRC Totals						\$3,859.00
101-341 540.010	Grants-Services & Supplies	68,479.69	80,000.00	53,234.86	80,000.00	.00	
	Services & Supplies Totals	\$408,890.98	\$436,884.00	\$289,779.80	\$431,552.00	(\$5,332.00)	(1%)
	Department 341 - District Attorney Totals	\$3,984,103.71	\$4,181,086.00	\$2,986,653.77	\$4,513,768.00	\$332,682.00	8%



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$ Change FY26 to FY27	% Change from FY26 Adopted
Fund 101 - General Fund							
EXPENSE							
Department 361 - Juvenile Probation							
Salaries & Wages							
101-361 510.000	Salaries & Wages	730,558.77	888,732.00	470,274.33	902,786.00	14,054.00	2
101-361 510.135	Salary - On-Call	.00	15,000.00	.00	7,500.00	(7,500.00)	(50)
101-361 510.145	Incentive Pay	6,838.68	6,032.00	4,176.00	7,540.00	1,508.00	25
101-361 511.165	Holiday Overtime	250.19	.00	243.60	.00	.00	
101-361 511.167	Vacation Payout	.00	.00	16,724.48	.00	.00	
101-361 511.169	Comp Payout	.00	.00	8.29	.00	.00	
101-361 511.170	Overtime	4,266.01	1,095.00	1,351.43	1,158.00	63.00	6
101-361 511.171	Holidays	39,076.40	.00	31,986.80	.00	.00	
101-361 511.172	Comp Paid	14,363.31	.00	7,275.79	.00	.00	
101-361 511.173	Vacation	70,611.53	.00	44,862.34	.00	.00	
101-361 511.174	Sick	26,724.46	.00	12,754.89	.00	.00	
101-361 511.175	Standby Time	29,239.88	31,759.00	20,083.75	32,420.00	661.00	2
101-361 511.178	Sick Leave Payout	.00	.00	37,597.31	.00	.00	
101-361 511.999	Salaries-Offset	.00	(37,212.00)	.00	(35,917.00)	1,295.00	(3)
	Salaries & Wages Totals	\$921,929.23	\$905,406.00	\$647,339.01	\$915,487.00	\$10,081.00	1%
Employee Benefits							
101-361 511.181	Retirement	427,361.59	504,967.00	326,773.46	499,358.00	(5,609.00)	(1)
101-361 511.182	Workers Comp	13,835.03	13,830.00	9,178.76	13,759.00	(71.00)	(1)
101-361 511.183	Group Insurance	84,438.05	87,074.00	62,298.86	105,557.00	18,483.00	21
101-361 511.184	Unemployment	4,721.83	4,742.00	3,296.59	1,255.00	(3,487.00)	(74)
101-361 511.186	Medicare	13,150.03	13,744.00	9,129.96	13,448.00	(296.00)	(2)
101-361 512.999	Benefits-Offset	.00	(21,911.00)	.00	(22,062.00)	(151.00)	1
	Employee Benefits Totals	\$543,506.53	\$602,446.00	\$410,677.63	\$611,315.00	\$8,869.00	1%
Services & Supplies							
101-361 520.031	Material Testing	5,885.86	6,070.00	2,685.90	6,070.00	.00	
101-361 520.038	Wilderness Program	7,371.87	7,261.00	5,340.81	7,261.00	.00	
101-361 520.064	Travel	6,864.67	6,136.00	240.54	6,136.00	.00	
101-361 520.085	Telephone/Communications	5,448.45	5,733.00	3,064.37	5,733.00	.00	
101-361 520.114	Motor Pool Expense	53,453.00	55,760.00	32,529.00	54,752.00	(1,008.00)	(2)
101-361 520.116	Veh. Maint-Co Shop	211.98	573.00	.00	639.00	66.00	12
101-361 520.133	Storage	5,644.54	7,142.00	6,474.83	7,142.00	.00	
101-361 520.170	Memberships	743.00	340.00	150.00	340.00	.00	
101-361 520.200	Training & Education	3,099.00	5,282.00	1,230.00	5,282.00	.00	
101-361 520.209	Youth Parole Services Assessment	39,504.00	39,504.00	36,522.00	39,504.00	.00	
101-361 520.256	Risk Mgmt Cost Allocation	15,302.00	17,597.00	13,197.75	13,519.00	(4,078.00)	(23)



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Fund 101 - General Fund								
EXPENSE								
Department 361 - Juvenile Probation Services & Supplies								
101-361 521.100	Professional Services	53,568.82	63,238.00	14,508.50	68,238.00	5,000.00	8	
	Budget Transactions							
	Level	Transaction				Number of Units	Cost Per Unit	Total Amount
	Finance Review to IRC	Base Budget FY 26/27				1.0000	63,238.00	63,238.00
	Finance Review to IRC	Increase to offset evluation costs from 533.802				1.0000	5,000.00	5,000.00
						Finance Review to IRC Totals		\$68,238.00
101-361 532.028	Uniforms	3,456.71	4,800.00	1,350.51	4,800.00	.00		
101-361 532.032	Clothing(Non-Uniform)	.00	2,173.00	.00	2,173.00	.00		
101-361 532.037	Ammunition	1,581.78	1,413.00	.00	1,413.00	.00		
101-361 533.800	Office Supplies	1,571.42	2,030.00	1,131.69	2,030.00	.00		
101-361 533.802	Small Equipment	15,053.36	8,034.00	782.02	3,034.00	(5,000.00)	(62)	
	Budget Transactions							
	Level	Transaction				Number of Units	Cost Per Unit	Total Amount
	Finance Review to IRC	Base Budget FY 26/27				1.0000	8,034.00	8,034.00
	Finance Review to IRC	Decrease to offset evaluation costs 521.100				1.0000	(5,000.00)	(5,000.00)
						Finance Review to IRC Totals		\$3,034.00
101-361 533.806	Software	21,908.32	18,689.00	8,170.05	18,689.00	.00		
101-361 540.010	Grants-Services & Supplies	29,122.18	.00	18,420.00	.00	.00		
	Services & Supplies Totals	\$269,790.96	\$251,775.00	\$145,797.97	\$246,755.00	(\$5,020.00)	(2%)	
Department 361 - Juvenile Probation Totals		\$1,735,226.72	\$1,759,627.00	\$1,203,814.61	\$1,773,557.00	\$13,930.00	1%	
Department 363 - Jpo Detention Center Salaries & Wages								
101-363 510.000	Salaries & Wages	718,294.87	774,138.00	481,857.77	815,546.00	41,408.00	5	
101-363 510.135	Salary - On-Call	.00	40,000.00	.00	40,000.00	.00		
101-363 510.145	Incentive Pay	14,610.30	.00	9,720.20	.00	.00		
101-363 511.167	Vacation Payout	13,473.79	.00	581.38	.00	.00		
101-363 511.169	Comp Payout	28.05	.00	.00	.00	.00		
101-363 511.170	Overtime	834.60	2,057.00	1,195.29	2,175.00	118.00	6	
101-363 511.171	Holidays	34,684.01	25,802.00	24,196.32	27,110.00	1,308.00	5	
101-363 511.172	Comp Paid	3,203.12	.00	8,540.80	.00	.00		
101-363 511.173	Vacation	34,241.97	.00	32,308.97	.00	.00		
101-363 511.174	Sick	16,738.45	.00	20,080.07	.00	.00		
101-363 511.175	Standby Time	.00	15,038.00	.00	24,195.00	9,157.00	61	
101-363 511.178	Sick Leave Payoff	18,481.24	.00	.00	.00	.00		



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Fund 101 - General Fund							
EXPENSE							
Department 363 - Jpo Detention Center							
Salaries & Wages							
101-363 511.999	Salaries-Offset	.00	(33,075.00)	.00	(32,446.00)	629.00	(2)
Salaries & Wages Totals		\$854,590.40	\$823,960.00	\$578,480.80	\$876,580.00	\$52,620.00	6%
Employee Benefits							
101-363 511.181	Retirement	247,526.30	290,027.00	185,682.54	299,715.00	9,688.00	3
101-363 511.182	Workers Comp	16,269.41	15,146.00	11,648.93	15,064.00	(82.00)	(1)
101-363 511.183	Group Insurance	114,100.17	121,255.00	84,087.88	141,540.00	20,285.00	17
101-363 511.184	Unemployment	4,274.21	4,080.00	2,892.40	1,143.00	(2,937.00)	(72)
101-363 511.186	Medicare	11,995.24	11,823.00	8,020.89	12,226.00	403.00	3
101-363 512.999	Benefits-Offset	.00	(19,475.00)	.00	(19,930.00)	(455.00)	2
Employee Benefits Totals		\$394,165.33	\$422,856.00	\$292,332.64	\$449,758.00	\$26,902.00	6%
Services & Supplies							
101-363 520.085	Telephone/Communications	1,252.36	1,353.00	791.97	1,353.00	.00	
101-363 520.088	Utilities	705.35	613.00	482.01	613.00	.00	
101-363 520.114	Motor Pool Expense	6,024.00	6,287.00	3,668.00	6,172.00	(115.00)	(2)
101-363 520.170	Memberships	75.00	78.00	75.00	78.00	.00	
101-363 520.200	Training & Education	4,044.60	3,000.00	1,432.00	3,000.00	.00	
101-363 520.256	Risk Mgmt Cost Allocation	7,015.00	8,067.00	6,050.25	14,870.00	6,803.00	84
101-363 521.100	Professional Services	1,902.50	9,885.00	8,517.50	9,885.00	.00	
101-363 521.148	Medical-Nursing	2,711.00	1,706.00	1,183.00	1,706.00	.00	
101-363 532.001	Operating Supplies	4,175.99	5,957.00	2,443.74	5,957.00	.00	
101-363 532.028	Uniforms	4,185.83	5,300.00	2,387.90	5,300.00	.00	
101-363 532.050	Food Commodities	12,940.79	13,222.00	7,784.27	13,222.00	.00	
101-363 532.058	Newspaper Subscriptions	105.49	109.00	105.49	109.00	.00	
101-363 532.067	Cleaning Supplies	240.10	376.00	333.38	376.00	.00	
101-363 533.800	Office Supplies	298.22	367.00	161.77	367.00	.00	
101-363 533.802	Small Equipment	327.57	6,349.00	177.38	6,349.00	.00	
101-363 533.806	Software	750.00	2,170.00	1,110.00	2,170.00	.00	
Services & Supplies Totals		\$46,753.80	\$64,839.00	\$36,703.66	\$71,527.00	\$6,688.00	10%
Department 363 - Jpo Detention Center Totals		\$1,295,509.53	\$1,311,655.00	\$907,517.10	\$1,397,865.00	\$86,210.00	7%
Department 365 - Court Computer System							
Salaries & Wages							
101-365 510.000	Salaries & Wages	164,216.65	196,667.00	111,409.44	210,683.00	14,016.00	7
101-365 511.171	Holidays	8,656.24	.00	7,604.00	.00	.00	
101-365 511.173	Vacation	13,767.52	.00	10,514.22	.00	.00	
101-365 511.174	Sick	2,849.67	.00	2,824.01	.00	.00	



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$ Change FY26 to FY27	% Change from FY26 Adopted
Fund 101 - General Fund							
EXPENSE							
Department 365 - Court Computer System							
Salaries & Wages							
101-365 511.999	Salaries-Offset	.00	(8,128.00)	.00	(8,382.00)	(254.00)	3
	Salaries & Wages Totals	\$189,490.08	\$188,539.00	\$132,351.67	\$202,301.00	\$13,762.00	7%
Employee Benefits							
101-365 511.181	Retirement	63,479.12	72,276.00	48,299.70	77,426.00	5,150.00	7
101-365 511.182	Workers Comp	2,721.68	2,765.00	1,884.24	2,758.00	(7.00)	
101-365 511.183	Group Insurance	26,372.27	27,700.00	18,470.54	30,160.00	2,460.00	9
101-365 511.184	Unemployment	947.42	985.00	661.77	285.00	(700.00)	(71)
101-365 511.186	Medicare	2,592.62	2,853.00	1,795.67	3,056.00	203.00	7
	Employee Benefits Totals	\$96,113.11	\$106,579.00	\$71,111.92	\$113,685.00	\$7,106.00	7%
Services & Supplies							
101-365 520.064	Travel	3,202.83	6,500.00	7,031.80	3,696.00	(2,804.00)	(43)
	Budget Transactions						
	Level	Transaction			Number of Units	Cost Per Unit	Total Amount
	Finance Review to IRC	Base budget			1.0000	6,500.00	6,500.00
	Finance Review to IRC	Only Court IT manager attending Conferences			1.0000	(2,804.00)	(2,804.00)
							Finance Review to IRC Totals
							\$3,696.00
101-365 520.085	Telephone/Communications	19,271.09	24,500.00	19,472.09	30,336.00	5,836.00	24
	Budget Transactions						
	Level	Transaction			Number of Units	Cost Per Unit	Total Amount
	Finance Review to IRC	Base budget			1.0000	24,500.00	24,500.00
	Finance Review to IRC	Spectrum/Rango/efax/verizon with yearly increases			1.0000	5,836.00	5,836.00
							Finance Review to IRC Totals
							\$30,336.00
101-365 520.107	Maint Equip	17,417.85	41,658.00	38,920.00	47,783.00	6,125.00	15
	Budget Transactions						
	Level	Transaction			Number of Units	Cost Per Unit	Total Amount
	Finance Review to IRC	Base budget			1.0000	41,658.00	41,658.00
	Finance Review to IRC	Multiple maintenance agreements with annual increases			1.0000	6,125.00	6,125.00
							Finance Review to IRC Totals
							\$47,783.00
101-365 520.170	Memberships	250.00	250.00	250.00	250.00	.00	
	Budget Transactions						
	Level	Transaction			Number of Units	Cost Per Unit	Total Amount
	Finance Review to IRC	Base budget			1.0000	250.00	250.00
							Finance Review to IRC Totals
							\$250.00



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$ Change FY26 to FY27	% Change from FY26 Adopted
Fund 101 - General Fund							
EXPENSE							
Department 365 - Court Computer System							
Services & Supplies							
101-365 520.200	Training & Education	2,341.00	3,945.00	1,866.00	850.00	(3,095.00)	(78)
	Budget Transactions						
	Level Transaction						
	Finance Review to IRC Base budget					1.0000	3,945.00
	Finance Review to IRC Only Court IT Manager attending training					1.0000	(3,095.00)
	Finance Review to IRC Totals						\$850.00
101-365 520.256	Risk Mgmt Cost Allocation	1,836.00	2,111.00	1,583.25	2,704.00	593.00	28
101-365 532.001	Operating Supplies	14,517.87	13,786.00	9,444.42	13,786.00	.00	
	Budget Transactions						
	Level Transaction						
	Finance Review to IRC Base budget					1.0000	13,786.00
	Finance Review to IRC Totals						\$13,786.00
101-365 533.802	Small Equipment	40,798.32	54,714.00	5,052.11	54,714.00	.00	
	Budget Transactions						
	Level Transaction						
	Finance Review to IRC Base budget					1.0000	54,714.00
	Finance Review to IRC Totals						\$54,714.00
101-365 533.806	Software	206,999.50	195,522.00	137,746.83	201,388.00	5,866.00	3
	Budget Transactions						
	Level Transaction						
	Finance Review to IRC Base budget					1.0000	195,522.00
	Finance Review to IRC Multiple software licensing agreements with annual increase					1.0000	5,866.00
	Finance Review to IRC Totals						\$201,388.00
101-365 533.999	Serv/Supplies Offset	(95,755.10)	.00	.00	.00	.00	
	Services & Supplies Totals	\$210,879.36	\$342,986.00	\$221,366.50	\$355,507.00	\$12,521.00	4%
	Capital Outlay/Projects						
101-365 564.500	Machinery & Equipment	42,854.87	.00	.00	.00	.00	
	Capital Outlay/Projects Totals	\$42,854.87	\$0.00	\$0.00	\$0.00	\$0.00	+++
Department 365 - Court Computer System Totals		\$539,337.42	\$638,104.00	\$424,830.09	\$671,493.00	\$33,389.00	5%
Department 368 - Western NV Regional Youth							
Services & Supplies							
101-368 565.778	Dist.to WNRYC	427,550.00	426,711.00	320,033.25	419,219.00	(7,492.00)	(2)
	Services & Supplies Totals	\$427,550.00	\$426,711.00	\$320,033.25	\$419,219.00	(\$7,492.00)	(2%)
Department 368 - Western NV Regional Youth Totals		\$427,550.00	\$426,711.00	\$320,033.25	\$419,219.00	(\$7,492.00)	(2%)



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$ Change FY26 to FY27	% Change from FY26 Adopted
Fund 101 - General Fund							
EXPENSE							
Department 371 - East Fork Justice Court							
Salaries & Wages							
101-371 510.000	Salaries & Wages	473,605.80	521,637.00	301,472.28	552,326.00	30,689.00	6
101-371 510.140	Longevity	10,057.26	.00	.00	.00	.00	
101-371 511.165	Holiday Overtime	163.71	.00	171.77	.00	.00	
101-371 511.167	Vacation Payout	1,492.21	.00	4,400.95	.00	.00	
101-371 511.170	Overtime	8,963.53	12,000.00	8,758.16	12,684.00	684.00	6
101-371 511.171	Holidays	15,326.16	.00	12,563.28	.00	.00	
101-371 511.173	Vacation	17,323.42	.00	15,118.73	.00	.00	
101-371 511.174	Sick	7,040.56	.00	14,390.82	.00	.00	
101-371 511.175	Standby Time	2,250.00	30,280.00	.00	33,230.00	2,950.00	10
101-371 511.999	Salaries-Offset	.00	(21,560.00)	.00	(21,974.00)	(414.00)	2
Salaries & Wages Totals		\$536,222.65	\$542,357.00	\$356,875.99	\$576,266.00	\$33,909.00	6%
Employee Benefits							
101-371 511.180	Benefits	17,238.06	.00	.00	.00	.00	
101-371 511.181	Retirement	115,646.18	163,389.00	92,219.12	164,473.00	1,084.00	1
101-371 511.182	Workers Comp	9,467.25	10,553.00	5,972.04	10,537.00	(16.00)	
101-371 511.183	Group Insurance	60,920.33	73,500.00	36,612.58	63,079.00	(10,421.00)	(14)
101-371 511.184	Unemployment	2,686.71	2,612.00	1,796.64	755.00	(1,857.00)	(71)
101-371 511.186	Medicare	6,319.30	7,569.00	5,098.32	8,073.00	504.00	7
101-371 511.189	Cell Phone Stipend	510.00	.00	.00	.00	.00	
101-371 511.193	Ret.Elected Group Insur.	14,780.53	17,196.00	15,630.29	26,276.00	9,080.00	53
101-371 511.195	Social Security	.00	.00	.00	1,547.00	1,547.00	
101-371 512.999	Benefits-Offset	.00	(12,695.00)	.00	(13,498.00)	(803.00)	6
Employee Benefits Totals		\$227,568.36	\$262,124.00	\$157,328.99	\$261,242.00	(\$882.00)	0%
Services & Supplies							
101-371 520.010	Interpreter Services	6,482.71	8,746.00	5,314.94	8,746.00	.00	
Budget Transactions							
Level		Transaction		Number of Units		Cost Per Unit	Total Amount
Finance Review to IRC		Base budget		1.0000		8,746.00	8,746.00
Finance Review to IRC Totals							\$8,746.00
101-371 520.064	Travel	2,477.09	3,500.00	1,576.37	4,743.00	1,243.00	36
Budget Transactions							
Level		Transaction		Number of Units		Cost Per Unit	Total Amount
Finance Review to IRC		Base budget		1.0000		3,500.00	3,500.00
Finance Review to IRC		NACCA travel 5 clerks + Court Operations Supervisor		1.0000		1,243.00	1,243.00
Finance Review to IRC Totals							\$4,743.00



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$ Change FY26 to FY27	% Change from FY26 Adopted	
Fund 101 - General Fund								
EXPENSE								
Department 371 - East Fork Justice Court								
Services & Supplies								
101-371 520.078	Printing & Binding	4,022.84	5,600.00	5,321.67	5,800.00	200.00	4	
	Budget Transactions							
	Level	Transaction				Number of Units	Cost Per Unit	Total Amount
	Finance Review to IRC	Base budget				1.0000	5,600.00	5,600.00
	Finance Review to IRC	Increase in use of envelopes due to mailing jury summons				1.0000	200.00	200.00
						Finance Review to IRC Totals		\$5,800.00
101-371 520.085	Telephone/Communications	297.43	1,200.00	272.02	467.00	(733.00)	(61)	
	Budget Transactions							
	Level	Transaction				Number of Units	Cost Per Unit	Total Amount
	Finance Review to IRC	Actual cost of Verizon \$38.87 x 12 months				1.0000	(733.00)	(733.00)
	Finance Review to IRC	Base budget				1.0000	1,200.00	1,200.00
						Finance Review to IRC Totals		\$467.00
101-371 520.108	Maint Office Equip	265.00	2,500.00	.00	2,000.00	(500.00)	(20)	
	Budget Transactions							
	Level	Transaction				Number of Units	Cost Per Unit	Total Amount
	Finance Review to IRC	Base budget				1.0000	2,500.00	2,500.00
	Finance Review to IRC	Reduction in maintenance of file stamps				1.0000	(500.00)	(500.00)
						Finance Review to IRC Totals		\$2,000.00
101-371 520.136	Rents & Leases Equipment	714.84	2,245.00	536.13	715.00	(1,530.00)	(68)	
	Budget Transactions							
	Level	Transaction				Number of Units	Cost Per Unit	Total Amount
	Finance Review to IRC	Base budget				1.0000	2,245.00	2,245.00
	Finance Review to IRC	Reduce due to actual cost of month to month Ricoh lease				1.0000	(1,530.00)	(1,530.00)
						Finance Review to IRC Totals		\$715.00
101-371 520.170	Memberships	250.00	1,000.00	700.00	800.00	(200.00)	(20)	
	Budget Transactions							
	Level	Transaction				Number of Units	Cost Per Unit	Total Amount
	Finance Review to IRC	Base budget				1.0000	1,000.00	1,000.00
	Finance Review to IRC	Reduced only cover Judge Trotter memberships				1.0000	(200.00)	(200.00)
						Finance Review to IRC Totals		\$800.00

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Budget Year 2027

G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$ Change FY26 to FY27	% Change from FY26 Adopted
Fund 101 - General Fund							
EXPENSE							
Department 371 - East Fork Justice Court							
Services & Supplies							
	Finance Review to IRC	Judge Trotter has no subscription products				1.0000	(637.00)
							(637.00)
							Finance Review to IRC Totals
							\$0.00
101-371 533.800	Office Supplies	3,135.07	3,134.00	2,728.42	3,134.00	.00	
	Budget Transactions						
	Level	Transaction				Number of Units	Cost Per Unit
	Finance Review to IRC	Base budget				1.0000	3,134.00
							3,134.00
							Finance Review to IRC Totals
							\$3,134.00
101-371 533.806	Software	2,874.96	3,019.00	2,012.48	3,170.00	151.00	5
	Budget Transactions						
	Level	Transaction				Number of Units	Cost Per Unit
	Finance Review to IRC	Base budget				1.0000	3,019.00
							3,019.00
	Finance Review to IRC	Thomson Reuters scheduled increase per contract				1.0000	151.00
							151.00
							Finance Review to IRC Totals
							\$3,170.00
	Services & Supplies Totals						
		\$105,342.97	\$119,014.00	\$64,282.03	\$102,702.00	(\$16,312.00)	(14%)
	Department 371 - East Fork Justice Court Totals	\$869,133.98	\$923,495.00	\$578,487.01	\$940,210.00	\$16,715.00	2%
Department 372 - Tahoe Justice Court							
Salaries & Wages							
101-372 510.000	Salaries & Wages	348,560.39	370,156.00	240,679.24	392,068.00	21,912.00	6
101-372 511.165	Holiday Overtime	98.76	.00	103.62	.00	.00	
101-372 511.170	Overtime	554.37	1,088.00	87.17	1,151.00	63.00	6
101-372 511.171	Holidays	10,532.88	.00	8,744.80	.00	.00	
101-372 511.173	Vacation	13,342.12	.00	8,825.43	.00	.00	
101-372 511.174	Sick	5,007.17	.00	1,831.26	.00	.00	
101-372 511.175	Standby Time	2,250.00	30,280.00	.00	40,615.00	10,335.00	34
101-372 511.999	Salaries-Offset	.00	(15,299.00)	.00	(15,598.00)	(299.00)	2
	Salaries & Wages Totals	\$380,345.69	\$386,225.00	\$260,271.52	\$418,236.00	\$32,011.00	8%
Employee Benefits							
101-372 511.181	Retirement	136,348.92	147,161.00	94,733.38	144,086.00	(3,075.00)	(2)
101-372 511.182	Workers Comp	6,488.71	6,878.00	4,383.18	6,859.00	(19.00)	
101-372 511.183	Group Insurance	49,064.92	55,845.00	43,363.60	87,245.00	31,400.00	56
101-372 511.184	Unemployment	1,901.72	1,854.00	1,301.35	532.00	(1,322.00)	(71)
101-372 511.186	Medicare	5,304.20	5,370.00	3,615.43	5,688.00	318.00	6
101-372 512.999	Benefits-Offset	.00	(9,008.00)	.00	(9,581.00)	(573.00)	6
	Employee Benefits Totals	\$199,108.47	\$208,100.00	\$147,396.94	\$234,829.00	\$26,729.00	13%



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$ Change FY26 to FY27	% Change from FY26 Adopted	
Fund 101 - General Fund								
EXPENSE								
Department 372 - Tahoe Justice Court								
Services & Supplies								
101-372 520.010	Interpreter Services	4,465.96	5,150.00	2,166.15	4,800.00	(350.00)	(7)	
	Budget Transactions							
	Level	Transaction				Number of Units	Cost Per Unit	Total Amount
	Finance Review to IRC	Base budget				1.0000	5,150.00	5,150.00
	Finance Review to IRC	Reduced based on 3 year average				1.0000	(350.00)	(350.00)
						Finance Review to IRC Totals		\$4,800.00
101-372 520.064	Travel	2,427.42	3,000.00	1,618.05	3,254.00	254.00	8	
	Budget Transactions							
	Level	Transaction				Number of Units	Cost Per Unit	Total Amount
	Finance Review to IRC	Base budget				1.0000	3,000.00	3,000.00
	Finance Review to IRC	NACCA travel 3 clerks plus Court Operations Supervisor				1.0000	254.00	254.00
						Finance Review to IRC Totals		\$3,254.00
101-372 520.078	Printing & Binding	1,996.29	3,700.00	1,297.43	4,547.00	847.00	23	
	Budget Transactions							
	Level	Transaction				Number of Units	Cost Per Unit	Total Amount
	Finance Review to IRC	Base budget				1.0000	3,700.00	3,700.00
	Finance Review to IRC	Copier billable prints/increase in cost of court forms				1.0000	847.00	847.00
						Finance Review to IRC Totals		\$4,547.00
101-372 520.108	Maint Office Equip	2,211.74	2,700.00	.00	2,000.00	(700.00)	(26)	
	Budget Transactions							
	Level	Transaction				Number of Units	Cost Per Unit	Total Amount
	Finance Review to IRC	Base budget				1.0000	2,700.00	2,700.00
	Finance Review to IRC	Decrease in maintenance of file stamps				1.0000	(700.00)	(700.00)
						Finance Review to IRC Totals		\$2,000.00
101-372 520.114	Motor Pool Expense	6,016.00	6,277.00	3,661.00	6,163.00	(114.00)	(2)	
101-372 520.136	Rents & Leases Equipment	3,598.71	3,200.00	2,244.87	2,994.00	(206.00)	(6)	
	Budget Transactions							
	Level	Transaction				Number of Units	Cost Per Unit	Total Amount
	Finance Review to IRC	Base budget				1.0000	3,200.00	3,200.00
	Finance Review to IRC	Reduced based on actual cost \$249.43 x 12 months				1.0000	(206.00)	(206.00)
						Finance Review to IRC Totals		\$2,994.00



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$ Change FY26 to FY27	% Change from FY26 Adopted	
Fund 101 - General Fund								
EXPENSE								
Department 372 - Tahoe Justice Court								
Services & Supplies								
101-372 520.170	Memberships	902.80	675.00	902.80	905.00	230.00	34	
	Budget Transactions							
	Level	Transaction				Number of Units	Cost Per Unit	Total Amount
	Finance Review to IRC	Base budget				1.0000	675.00	675.00
	Finance Review to IRC	Increased to cover Judge Johnson's memberships				1.0000	230.00	230.00
						Finance Review to IRC Totals		\$905.00
101-372 520.190	Witness Fees	174.58	1,400.00	1,147.88	900.00	(500.00)	(36)	
	Budget Transactions							
	Level	Transaction				Number of Units	Cost Per Unit	Total Amount
	Finance Review to IRC	Base budget				1.0000	1,400.00	1,400.00
	Finance Review to IRC	Reduced to reflect actual costs in recent years				1.0000	(500.00)	(500.00)
						Finance Review to IRC Totals		\$900.00
101-372 520.198	Recycling Expense	.00	480.00	306.00	480.00	.00		
	Budget Transactions							
	Level	Transaction				Number of Units	Cost Per Unit	Total Amount
	Finance Review to IRC	Base Budget				1.0000	480.00	480.00
						Finance Review to IRC Totals		\$480.00
101-372 520.200	Training & Education	340.00	3,330.00	1,215.00	3,330.00	.00		
	Budget Transactions							
	Level	Transaction				Number of Units	Cost Per Unit	Total Amount
	Finance Review to IRC	Base budget				1.0000	3,330.00	3,330.00
						Finance Review to IRC Totals		\$3,330.00
101-372 520.256	Risk Mgmt Cost Allocation	6,871.00	7,902.00	5,926.50	6,759.00	(1,143.00)	(14)	
101-372 521.100	Professional Services	9,100.00	19,000.00	3,200.00	6,500.00	(12,500.00)	(66)	
	Budget Transactions							
	Level	Transaction				Number of Units	Cost Per Unit	Total Amount
	Finance Review to IRC	Base budget				1.0000	19,000.00	19,000.00
	Finance Review to IRC	Reduced to reflect 2 year average				1.0000	(12,500.00)	(12,500.00)
						Finance Review to IRC Totals		\$6,500.00
101-372 521.105	J.P. Pro Tempore	9,533.62	10,000.00	10,172.88	12,500.00	2,500.00	25	
	Budget Transactions							
	Level	Transaction				Number of Units	Cost Per Unit	Total Amount
	Finance Review to IRC	Base budget				1.0000	10,000.00	10,000.00



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$ Change FY26 to FY27	% Change from FY26 Adopted
Fund 101 - General Fund							
EXPENSE							
Department 372 - Tahoe Justice Court							
Services & Supplies							
	Finance Review to IRC	Increased to cover Judge Johnson ongoing training				1.0000	2,500.00
						Finance Review to IRC Totals	2,500.00
101-372 521.118	Court Reporter	3,004.40	5,000.00	2,363.00	5,000.00	.00	
	Budget Transactions						
	Level	Transaction		Number of Units		Cost Per Unit	Total Amount
	Finance Review to IRC	Base budget		1.0000		5,000.00	5,000.00
						Finance Review to IRC Totals	\$5,000.00
101-372 532.055	Books & Periodicals	764.46	781.00	621.62	.00	(781.00)	(100)
	Budget Transactions						
	Level	Transaction		Number of Units		Cost Per Unit	Total Amount
	Finance Review to IRC	Base budget		1.0000		781.00	781.00
	Finance Review to IRC	Reduced to zero - Judge Johnson eliminated subscriptions		1.0000		(781.00)	(781.00)
						Finance Review to IRC Totals	\$0.00
101-372 533.800	Office Supplies	3,634.59	3,200.00	2,034.46	3,200.00	.00	
	Budget Transactions						
	Level	Transaction		Number of Units		Cost Per Unit	Total Amount
	Finance Review to IRC	Base budget		1.0000		3,200.00	3,200.00
						Finance Review to IRC Totals	\$3,200.00
101-372 533.806	Software	2,874.96	3,019.00	2,012.48	3,170.00	151.00	5
	Budget Transactions						
	Level	Transaction		Number of Units		Cost Per Unit	Total Amount
	Finance Review to IRC	Base budget		1.0000		3,019.00	3,019.00
	Finance Review to IRC	Thomson Reuters scheduled increase per contract		1.0000		151.00	151.00
						Finance Review to IRC Totals	\$3,170.00
101-372 533.999	Serv/Supplies Offset	(2,993.16)	.00	.00	.00	.00	
	Services & Supplies Totals						
		\$54,923.37	\$78,814.00	\$40,890.12	\$66,502.00	(\$12,312.00)	(16%)
	Department 372 - Tahoe Justice Court Totals	\$634,377.53	\$673,139.00	\$448,558.58	\$719,567.00	\$46,428.00	7%
Department 373 - Alternative Sentencing							
Salaries & Wages							
101-373 510.000	Salaries & Wages	376,494.75	474,935.00	265,237.98	497,820.00	22,885.00	5
101-373 510.145	Incentive Pay	3,190.00	3,016.00	1,972.00	3,016.00	.00	
101-373 511.165	Holiday Overtime	191.82	.00	86.34	.00	.00	



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$ Change FY26 to FY27	% Change from FY26 Adopted
Fund 101 - General Fund							
EXPENSE							
Department 373 - Alternative Sentencing							
Salaries & Wages							
101-373 511.167	Vacation Payout	173.63	.00	.00	.00	.00	
101-373 511.170	Overtime	3,995.64	4,498.00	2,228.54	4,755.00	257.00	6
101-373 511.171	Holidays	19,249.84	.00	15,670.56	.00	.00	
101-373 511.172	Comp Paid	3,165.49	.00	632.38	.00	.00	
101-373 511.173	Vacation	37,668.40	.00	24,252.40	.00	.00	
101-373 511.174	Sick	7,647.84	.00	10,031.68	.00	.00	
101-373 511.175	Standby Time	26,459.14	28,201.00	17,373.13	27,877.00	(324.00)	(1)
101-373 511.999	Salaries-Offset	.00	(20,111.00)	.00	(19,805.00)	306.00	(2)
	Salaries & Wages Totals	\$478,236.55	\$490,539.00	\$337,485.01	\$513,663.00	\$23,124.00	5%
Employee Benefits							
101-373 511.181	Retirement	205,548.52	242,199.00	173,270.25	253,964.00	11,765.00	5
101-373 511.182	Workers Comp	7,490.27	8,125.00	5,501.73	8,164.00	39.00	
101-373 511.183	Group Insurance	61,076.33	67,125.00	43,564.84	66,754.00	(371.00)	(1)
101-373 511.184	Unemployment	2,418.19	2,556.00	1,702.68	684.00	(1,872.00)	(73)
101-373 511.186	Medicare	6,539.84	7,403.00	4,598.09	7,326.00	(77.00)	(1)
101-373 511.195	Social Security	.00	.00	.00	2,112.00	2,112.00	
101-373 512.999	Benefits-Offset	.00	(11,842.00)	.00	(12,166.00)	(324.00)	3
	Employee Benefits Totals	\$283,073.15	\$315,566.00	\$228,637.59	\$326,838.00	\$11,272.00	4%
Services & Supplies							
101-373 520.064	Travel	.00	618.00	.00	618.00	.00	
101-373 520.078	Printing & Binding	559.02	890.00	395.30	890.00	.00	
101-373 520.085	Telephone/Communications	2,589.65	2,800.00	1,554.56	2,800.00	.00	
101-373 520.114	Motor Pool Expense	22,483.00	23,317.00	13,601.00	24,227.00	910.00	4
101-373 520.136	Rents & Leases Equipment	928.92	957.00	619.28	957.00	.00	
101-373 520.200	Training & Education	861.95	1,515.00	240.00	1,515.00	.00	
101-373 520.256	Risk Mgmt Cost Allocation	7,407.00	8,518.00	6,388.50	7,408.00	(1,110.00)	(13)
101-373 521.100	Professional Services	1,720.00	.00	.00	.00	.00	
101-373 521.151	Drug/Alcohol Testing	52,895.16	71,084.00	55,469.53	71,084.00	.00	
101-373 521.188	House Arrest Monitoring	60,738.03	53,776.00	48,729.54	53,776.00	.00	
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	Base Budget				1.0000	53,776.00	53,776.00
					Finance Review to IRC Totals		\$53,776.00
101-373 532.003	Gas & Oil	.00	.00	(1,999.00)	.00	.00	



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$ Change FY26 to FY27	% Change from FY26 Adopted
Fund 101 - General Fund							
EXPENSE							
Department 373 - Alternative Sentencing							
Services & Supplies							
101-373 532.028	Uniforms	3,935.67	4,154.00	2,918.81	3,054.00	(1,100.00)	(26)
	Budget Transactions						
	Level	Transaction			Number of Units	Cost Per Unit	Total Amount
	Finance Review to IRC	FY26/27 Base Budget			1.0000	4,154.00	4,154.00
	Finance Review to IRC	FY26/27 Do not anticipate need for new ballistic vest			1.0000	(1,100.00)	(1,100.00)
		Finance Review to IRC Totals					\$3,054.00
101-373 533.800	Office Supplies	1,049.76	800.00	511.20	800.00	.00	
101-373 533.802	Small Equipment	6,500.89	8,453.00	6,239.42	8,453.00	.00	
101-373 533.806	Software	3,600.00	3,600.00	3,600.00	3,600.00	.00	
101-373 540.010	Grants-Services & Supplies	868.61	.00	527.11	.00	.00	
101-373 550.100	Bank Fees-Credit Card Processing	178.00	184.00	178.00	184.00	.00	
	Services & Supplies Totals	\$166,315.66	\$180,666.00	\$138,973.25	\$179,366.00	(\$1,300.00)	(1%)
Department 373 - Alternative Sentencing Totals		\$927,625.36	\$986,771.00	\$705,095.85	\$1,019,867.00	\$33,096.00	3%
Department 511 - Community Dev.-Admin.							
Salaries & Wages							
101-511 510.000	Salaries & Wages	522,173.92	828,563.00	426,449.07	878,678.00	50,115.00	6
101-511 511.167	Vacation Payout	723.09	.00	1,541.13	.00	.00	
101-511 511.170	Overtime	33.78	.00	19.76	.00	.00	
101-511 511.171	Holidays	28,958.40	.00	30,967.92	.00	.00	
101-511 511.172	Comp Paid	450.07	.00	19.62	.00	.00	
101-511 511.173	Vacation	47,038.53	.00	46,732.44	.00	.00	
101-511 511.174	Sick	29,491.19	.00	20,472.74	.00	.00	
101-511 511.999	Salaries-Offset	.00	(28,077.00)	.00	(34,958.00)	(6,881.00)	25
	Salaries & Wages Totals	\$628,868.98	\$800,486.00	\$526,202.68	\$843,720.00	\$43,234.00	5%
Employee Benefits							
101-511 511.181	Retirement	209,984.18	304,500.00	191,361.05	322,917.00	18,417.00	6
101-511 511.182	Workers Comp	10,142.29	12,750.00	8,505.30	12,704.00	(46.00)	
101-511 511.183	Group Insurance	77,633.22	107,679.00	65,461.71	116,375.00	8,696.00	8
101-511 511.184	Unemployment	3,155.28	4,155.00	2,656.51	1,198.00	(2,957.00)	(71)
101-511 511.186	Medicare	8,651.46	12,041.00	7,319.35	12,830.00	789.00	7
101-511 511.189	Cell Phone Stipend	1,490.00	1,575.00	1,475.00	1,575.00	.00	
101-511 512.999	Benefits-Offset	.00	(16,532.00)	.00	(21,473.00)	(4,941.00)	30
	Employee Benefits Totals	\$311,056.43	\$426,168.00	\$276,778.92	\$446,126.00	\$19,958.00	5%



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$ Change FY26 to FY27	% Change from FY26 Adopted
Fund 101 - General Fund							
EXPENSE							
Department 511 - Community Dev.-Admin. Services & Supplies							
101-511 520.064	Travel	4,305.83	12,250.00	.00	10,500.00	(1,750.00)	(14)
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	American Planning Association (APA)- National				2.0000	3,000.00	6,000.00
Finance Review to IRC	American Planning Association (APA)- State				2.0000	1,500.00	3,000.00
Finance Review to IRC	Floodplain Management Association (FMA)- Western States				1.0000	1,500.00	1,500.00
Finance Review to IRC Totals							\$10,500.00
101-511 520.078	Printing & Binding	5,327.39	812.00	299.84	4,000.00	3,188.00	393
101-511 520.085	Telephone/Communications	8,834.66	19,068.00	6,557.90	19,068.00	.00	
101-511 520.108	Maint Office Equip	.00	520.00	.00	520.00	.00	
101-511 520.136	Rents & Leases Equipment	16,824.00	19,799.00	11,217.52	19,799.00	.00	
101-511 520.156	Risk Mgmt-County Insurance-Liability	.00	.00	.00	7,929.00	7,929.00	
101-511 520.170	Memberships	1,064.46	1,234.00	1,054.00	1,635.00	401.00	32
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	American Planning Association (APA) - National				2.0000	410.00	820.00
Finance Review to IRC	American Planning Association (APA) - State				2.0000	105.00	210.00
Finance Review to IRC	American Society of Civil Engineers (ASCE)				1.0000	300.00	300.00
Finance Review to IRC	Association of State Floodplain Managers (ASFPM)				1.0000	180.00	180.00
Finance Review to IRC	Floodplain Management Association (FMA)				1.0000	125.00	125.00
Finance Review to IRC Totals							\$1,635.00
101-511 520.200	Training & Education	8,817.45	9,350.00	1,727.17	5,180.00	(4,170.00)	(45)
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	American Planning Association (APA) - National Conference				1.0000	795.00	795.00
Finance Review to IRC	American Planning Association (APA) -State Conference				1.0000	795.00	795.00
Finance Review to IRC	Association of State Floodplain Managers (ASFPM) Conference				1.0000	795.00	795.00
Finance Review to IRC	Continuing Education Classes				1.0000	2,000.00	2,000.00
Finance Review to IRC	Floodplan Manager's Association (FMA)- Western States Conference				1.0000	795.00	795.00
Finance Review to IRC Totals							\$5,180.00



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$ Change FY26 to FY27	% Change from FY26 Adopted
Fund 101 - General Fund							
EXPENSE							
Department 511 - Community Dev.-Admin. Services & Supplies							
101-511 520.206	Health Div Assess/Environmental Health	283,787.89	262,914.00	155,762.44	262,914.00	.00	
Budget Transactions							
Level Transaction				Number of Units	Cost Per Unit	Total Amount	
Finance Review to IRC Health Div Assess/Environmental Health Year #2 Contract				1.0000	262,914.00	262,914.00	
						Finance Review to IRC Totals	\$262,914.00
101-511 520.256	Risk Mgmt Cost Allocation	6,895.00	7,929.00	5,946.75	12,167.00	4,238.00	53
101-511 521.100	Professional Services	70,559.11	.00	33,829.20	.00	.00	
101-511 532.028	Uniforms	308.45	2,447.00	110.00	2,447.00	.00	
101-511 533.800	Office Supplies	16,445.63	14,728.00	3,575.00	14,728.00	.00	
101-511 533.802	Small Equipment	37,280.34	19,637.00	16,207.74	19,637.00	.00	
101-511 533.806	Software	207,799.30	136,658.00	257,222.07	124,440.00	(12,218.00)	(9)
Budget Transactions							
Level Transaction				Number of Units	Cost Per Unit	Total Amount	
Finance Review to IRC Auto Cad- 2 licenses with PW, COMMDEV, RDS, SEWER, WATER				1.0000	5,760.00	5,760.00	
Finance Review to IRC BlueBeam				40.0000	495.00	19,800.00	
Finance Review to IRC MuniCode				1.0000	7,500.00	7,500.00	
Finance Review to IRC Oracle Permitting and Licensing (Payments 5-9 of 19)				1.0000	83,346.00	83,346.00	
Finance Review to IRC Qless				1.0000	8,034.00	8,034.00	
						Finance Review to IRC Totals	\$124,440.00
Services & Supplies Totals		\$668,249.51	\$507,346.00	\$493,509.63	\$504,964.00	(\$2,382.00)	0%
Department 511 - Community Dev.-Admin. Totals		\$1,608,174.92	\$1,734,000.00	\$1,296,491.23	\$1,794,810.00	\$60,810.00	4%
Department 512 - Community Dev-Bldg.Dept. Salaries & Wages							
101-512 510.000	Salaries & Wages	452,226.02	553,310.00	311,567.89	595,213.00	41,903.00	8
101-512 511.170	Overtime	303.33	.00	920.04	.00	.00	
101-512 511.171	Holidays	24,117.68	.00	21,482.96	.00	.00	
101-512 511.172	Comp Paid	(679.63)	.00	280.74	.00	.00	
101-512 511.173	Vacation	37,312.19	.00	25,535.21	.00	.00	
101-512 511.174	Sick	16,132.90	.00	14,078.50	.00	.00	
101-512 511.999	Salaries-Offset	.00	(22,869.00)	.00	(23,680.00)	(811.00)	4
Salaries & Wages Totals		\$529,412.49	\$530,441.00	\$373,865.34	\$571,533.00	\$41,092.00	8%
Employee Benefits							
101-512 511.181	Retirement	177,251.65	203,343.00	136,057.10	218,743.00	15,400.00	8
101-512 511.182	Workers Comp	9,525.88	9,670.00	6,594.84	9,620.00	(50.00)	(1)
101-512 511.183	Group Insurance	60,399.99	62,710.00	41,885.80	68,062.00	5,352.00	9



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$ Change FY26 to FY27	% Change from FY26 Adopted
Fund 101 - General Fund							
EXPENSE							
Department 512 - Community Dev-Bldg.Dept.							
Employee Benefits							
101-512 511.184	Unemployment	2,699.53	2,817.00	1,904.77	821.00	(1,996.00)	(71)
101-512 511.186	Medicare	7,483.60	8,163.00	5,279.55	8,771.00	608.00	7
101-512 511.187	Uniform Allowance	1,000.00	1,000.00	1,000.00	1,000.00	.00	
101-512 512.999	Benefits-Offset	.00	(13,466.00)	.00	(14,546.00)	(1,080.00)	8
Employee Benefits Totals		\$258,360.65	\$274,237.00	\$192,722.06	\$292,471.00	\$18,234.00	7%
Services & Supplies							
101-512 520.064	Travel	10,663.56	8,000.00	.00	7,500.00	(500.00)	(6)
Budget Transactions							
Level Transaction				Number of Units	Cost Per Unit	Total Amount	
Finance Review to IRC Educode				5.0000	1,500.00	7,500.00	
				Finance Review to IRC Totals		\$7,500.00	
101-512 520.078	Printing & Binding	1,080.40	787.00	306.75	787.00	.00	
101-512 520.085	Telephone/Communications	.00	468.00	.00	468.00	.00	
101-512 520.114	Motor Pool Expense	47,773.00	43,730.00	25,508.00	42,950.00	(780.00)	(2)
101-512 520.136	Rents & Leases Equipment	.00	258.00	.00	.00	(258.00)	(100)
101-512 520.170	Memberships	1,430.00	1,525.00	1,063.00	1,525.00	.00	
Budget Transactions							
Level Transaction				Number of Units	Cost Per Unit	Total Amount	
Finance Review to IRC International Code Council (ICC) County Government				1.0000	508.33	508.33	
Finance Review to IRC International Code Council (ICC)- Memberships				1.0000	512.79	512.79	
Finance Review to IRC Nevada Organization of Building Officials (NOBO)				1.0000	503.88	503.88	
				Finance Review to IRC Totals		\$1,525.00	
101-512 520.200	Training & Education	11,861.79	8,000.00	6,529.50	8,000.00	.00	
Budget Transactions							
Level Transaction				Number of Units	Cost Per Unit	Total Amount	
Finance Review to IRC Continuing Education				1.0000	500.00	500.00	
Finance Review to IRC EduCode				1.0000	7,500.00	7,500.00	
				Finance Review to IRC Totals		\$8,000.00	
101-512 520.256	Risk Mgmt Cost Allocation	10,467.00	12,037.00	9,027.75	9,463.00	(2,574.00)	(21)
101-512 521.100	Professional Services	83,892.50	75,000.00	66,478.25	75,000.00	.00	
Budget Transactions							
Level Transaction				Number of Units	Cost Per Unit	Total Amount	
Finance Review to IRC Building Code Solutions (BCS)				1.0000	37,500.00	37,500.00	



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$ Change FY26 to FY27	% Change from FY26 Adopted
Fund 101 - General Fund							
EXPENSE							
Department 512 - Community Dev-Bldg.Dept.							
Services & Supplies							
Finance Review to IRC		West Code Code Consultants (WC3)				1.0000	37,500.00
						37,500.00	
						Finance Review to IRC Totals	
						\$75,000.00	
101-512 532.028	Uniforms	1,216.40	3,000.00	1,038.00	2,000.00	(1,000.00)	(33)
101-512 532.055	Books & Periodicals	1,180.60	7,500.00	1,535.09	2,000.00	(5,500.00)	(73)
101-512 533.800	Office Supplies	.00	120.00	.00	120.00	.00	
101-512 533.802	Small Equipment	1,612.03	587.00	280.70	600.00	13.00	2
101-512 533.999	Serv/Supplies Offset	(11,693.76)	.00	.00	.00	.00	
Services & Supplies Totals		\$159,483.52	\$161,012.00	\$111,767.04	\$150,413.00	(\$10,599.00)	(7%)
Department 512 - Community Dev-Bldg.Dept. Totals		\$947,256.66	\$965,690.00	\$678,354.44	\$1,014,417.00	\$48,727.00	5%
Department 513 - Community Dev-Planning							
Salaries & Wages							
101-513 510.000	Salaries & Wages	297,462.52	374,779.00	209,500.20	406,383.00	31,604.00	8
101-513 511.170	Overtime	375.47	.00	627.05	.00	.00	
101-513 511.171	Holidays	16,468.96	.00	14,657.52	.00	.00	
101-513 511.172	Comp Paid	293.05	.00	.00	.00	.00	
101-513 511.173	Vacation	26,884.17	.00	20,232.19	.00	.00	
101-513 511.174	Sick	17,109.03	.00	9,261.62	.00	.00	
101-513 511.999	Salaries-Offset	.00	(15,490.00)	.00	(16,168.00)	(678.00)	4
Salaries & Wages Totals		\$358,593.20	\$359,289.00	\$254,278.58	\$390,215.00	\$30,926.00	9%
Employee Benefits							
101-513 511.181	Retirement	119,913.38	137,733.00	92,528.58	149,347.00	11,614.00	8
101-513 511.182	Workers Comp	5,443.36	5,546.00	3,768.48	5,525.00	(21.00)	
101-513 511.183	Group Insurance	38,471.33	40,423.00	26,932.05	43,912.00	3,489.00	9
101-513 511.184	Unemployment	1,795.65	1,878.00	1,273.76	550.00	(1,328.00)	(71)
101-513 511.186	Medicare	4,910.66	5,443.00	3,485.88	5,895.00	452.00	8
101-513 511.189	Cell Phone Stipend	540.00	540.00	225.00	540.00	.00	
101-513 512.999	Benefits-Offset	.00	(9,121.00)	.00	(9,931.00)	(810.00)	9
Employee Benefits Totals		\$171,074.38	\$182,442.00	\$128,213.75	\$195,838.00	\$13,396.00	7%
Services & Supplies							
101-513 520.064	Travel	6,795.12	12,000.00	.00	9,000.00	(3,000.00)	(25)
Budget Transactions							
Level	Transaction			Number of Units	Cost Per Unit	Total Amount	
Finance Review to IRC	American Planning Association (APA)- National			2.0000	1,500.00	3,000.00	



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$ Change FY26 to FY27	% Change from FY26 Adopted
Fund 101 - General Fund							
EXPENSE							
Department 513 - Community Dev-Planning							
Services & Supplies							
	Finance Review to IRC	American Planning Association (APA)- State				4.0000	1,500.00
	Finance Review to IRC Totals						6,000.00
							\$9,000.00
101-513 520.078	Printing & Binding	219.91	500.00	285.87	500.00	.00	
101-513 520.170	Memberships	1,574.77	372.00	1,324.00	2,060.00	1,688.00	454
Budget Transactions							
	Level	Transaction				Number of Units	Cost Per Unit
	Finance Review to IRC	American Planning Association (APA)- National				4.0000	410.00
	Finance Review to IRC	American Planning Association (APA)- State				4.0000	105.00
	Finance Review to IRC Totals						420.00
							\$2,060.00
101-513 520.200	Training & Education	1,930.00	4,500.00	787.08	4,500.00	.00	
Budget Transactions							
	Level	Transaction				Number of Units	Cost Per Unit
	Finance Review to IRC	American Planning Association (APA)- National				2.0000	795.00
	Finance Review to IRC	American Planning Association (APA)- State				4.0000	495.00
	Finance Review to IRC	Contiuing Education Training				1.0000	930.00
	Finance Review to IRC Totals						930.00
							\$4,500.00
101-513 520.256	Risk Mgmt Cost Allocation	8,590.00	9,879.00	7,409.25	5,407.00	(4,472.00)	(45)
101-513 521.100	Professional Services	47,884.50	76,285.00	76,255.00	226,285.00	150,000.00	197
Budget Transactions							
	Level	Transaction				Number of Units	Cost Per Unit
	Finance Review to IRC	Master Plan FY27 - funds moved from Engineering				1.0000	150,000.00
	Finance Review to IRC	Nichols Consulting Engineers (NCE)				1.0000	49,000.00
	Finance Review to IRC	Tahoe Douglas Area Plan (TDAP)				1.0000	27,285.00
	Finance Review to IRC Totals						27,285.00
							\$226,285.00
101-513 521.107	Master Plan Expenses	99,676.25	.00	.00	.00	.00	
101-513 521.137	Public/Legal Noticing	4,467.96	10,000.00	2,112.47	10,000.00	.00	
101-513 533.800	Office Supplies	.00	626.00	.00	626.00	.00	
101-513 533.802	Small Equipment	.00	500.00	.00	500.00	.00	
101-513 550.037	Advisory Board Expenses	6,023.81	8,760.00	3,333.20	8,760.00	.00	
	Services & Supplies Totals	\$177,162.32	\$123,422.00	\$91,506.87	\$267,638.00	\$144,216.00	117%
Department 513 - Community Dev-Planning Totals		\$706,829.90	\$665,153.00	\$473,999.20	\$853,691.00	\$188,538.00	28%



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$ Change FY26 to FY27	% Change from FY26 Adopted
Fund 101 - General Fund							
EXPENSE							
Department 514 - Community Dev-Engineering							
Salaries & Wages							
101-514 510.000	Salaries & Wages	489,992.03	575,742.00	322,941.73	600,107.00	24,365.00	4
101-514 511.171	Holidays	25,308.24	.00	21,740.48	.00	.00	
101-514 511.173	Vacation	41,300.56	.00	36,652.23	.00	.00	
101-514 511.174	Sick	19,437.84	.00	14,614.08	.00	.00	
101-514 511.175	Standby Time	200.00	.00	.00	.00	.00	
101-514 511.999	Salaries-Offset	.00	(23,823.00)	.00	(23,875.00)	(52.00)	
Salaries & Wages Totals		\$576,238.67	\$551,919.00	\$395,948.52	\$576,232.00	\$24,313.00	4%
Employee Benefits							
101-514 511.181	Retirement	184,754.77	211,587.00	137,910.65	220,540.00	8,953.00	4
101-514 511.182	Workers Comp	7,484.88	7,631.00	5,181.84	7,596.00	(35.00)	
101-514 511.183	Group Insurance	66,188.88	69,374.00	47,280.60	80,355.00	10,981.00	16
101-514 511.184	Unemployment	2,888.77	2,890.00	1,985.93	815.00	(2,075.00)	(72)
101-514 511.186	Medicare	7,594.25	8,073.00	5,184.19	8,419.00	346.00	4
101-514 511.187	Uniform Allowance	500.00	500.00	500.00	500.00	.00	
101-514 511.189	Cell Phone Stipend	780.00	780.00	520.00	780.00	.00	
101-514 512.999	Benefits-Offset	.00	(14,028.00)	.00	(14,665.00)	(637.00)	5
Employee Benefits Totals		\$270,191.55	\$286,807.00	\$198,563.21	\$304,340.00	\$17,533.00	6%
Services & Supplies							
101-514 520.064	Travel	2,736.58	4,000.00	.00	2,000.00	(2,000.00)	(50)
101-514 520.072	Advertising	1,116.27	.00	543.01	.00	.00	
101-514 520.114	Motor Pool Expense	23,579.00	24,479.00	14,280.00	24,079.00	(400.00)	(2)
101-514 520.155	Licensing - Non-Software	.00	.00	100.00	.00	.00	
101-514 520.170	Memberships	724.60	1,200.00	638.00	1,200.00	.00	
Budget Transactions							
Level		Transaction		Number of Units		Cost Per Unit	Total Amount
		Finance Review to IRC American Public Works Association (APWA)		3.0000		50.00	150.00
		Finance Review to IRC American Society of Civil Engineers (ASCE)		2.0000		300.00	600.00
		Finance Review to IRC Association of State Floodplain Managers (ASFPM)		1.0000		175.00	175.00
		Finance Review to IRC Certified Floodplain Managers (CFM) Certification		1.0000		150.00	150.00
		Finance Review to IRC Floodplain Management Association (FMA)- Western States		1.0000		125.00	125.00
				Finance Review to IRC Totals		\$1,200.00	
101-514 520.200	Training & Education	1,090.00	2,000.00	.00	2,000.00	.00	
101-514 520.256	Risk Mgmt Cost Allocation	8,994.00	10,343.00	7,757.25	9,463.00	(880.00)	(9)



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Fund 101 - General Fund							
EXPENSE							
Department 514 - Community Dev-Engineering Services & Supplies							
101-514 521.100	Professional Services	127,780.53	305,889.00	64,816.40	155,889.00	(150,000.00)	(49)
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	DOWL				1.0000	49,000.00	49,000.00
Finance Review to IRC	Nichols Engineers Consulting (NCE)				1.0000	49,000.00	49,000.00
Finance Review to IRC	Resource Concepts Inc. (RCI)				1.0000	49,000.00	49,000.00
Finance Review to IRC	Surveying Projects				1.0000	8,889.00	8,889.00
Finance Review to IRC Totals							\$155,889.00
101-514 532.028	Uniforms	105.00	826.00	.00	826.00	.00	
101-514 533.800	Office Supplies	73.99	.00	.00	.00	.00	
101-514 533.802	Small Equipment	70.99	1,140.00	1,995.00	2,000.00	860.00	75
101-514 533.806	Software	59.97	2,595.00	139.93	4,275.00	1,680.00	65
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	Artificial Intelligence (AI) Subscriptions				1.0000	1,680.00	1,680.00
Finance Review to IRC	Flow Master				1.0000	2,595.00	2,595.00
Finance Review to IRC Totals							\$4,275.00
Services & Supplies Totals		\$166,330.93	\$352,472.00	\$90,269.59	\$201,732.00	(\$150,740.00)	(43%)
Department 514 - Community Dev-Engineering Totals		\$1,012,761.15	\$1,191,198.00	\$684,781.32	\$1,082,304.00	(\$108,894.00)	(9%)
Department 515 - Commun. Dev-VHR Code Enforcement Salaries & Wages							
101-515 510.000	Salaries & Wages	320,644.14	422,346.00	210,187.42	444,064.00	21,718.00	5
101-515 511.167	Vacation Payout	.00	.00	4,694.73	.00	.00	
101-515 511.169	Comp Payout	.00	.00	952.21	.00	.00	
101-515 511.170	Overtime	150.48	.00	50.99	.00	.00	
101-515 511.171	Holidays	16,783.60	.00	15,673.32	.00	.00	
101-515 511.172	Comp Paid	3,113.79	.00	2,334.31	.00	.00	
101-515 511.173	Vacation	19,794.32	.00	15,250.98	.00	.00	
101-515 511.174	Sick	6,807.91	.00	8,495.24	.00	.00	
101-515 511.175	Standby Time	12,856.50	.00	7,616.25	14,412.00	14,412.00	
101-515 511.999	Salaries-Offset	.00	(17,456.00)	.00	(17,667.00)	(211.00)	1
Salaries & Wages Totals		\$380,150.74	\$404,890.00	\$265,255.45	\$440,809.00	\$35,919.00	9%
Employee Benefits							
101-515 511.181	Retirement	126,244.39	155,214.00	94,425.46	163,196.00	7,982.00	5



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Fund 101 - General Fund							
EXPENSE							
Department 515 - Commun. Dev-VHR Code Enforcement							
Employee Benefits							
101-515 511.182	Workers Comp	3,218.91	6,210.00	2,355.30	6,185.00	(25.00)	
101-515 511.183	Group Insurance	35,996.31	41,102.00	28,019.06	63,292.00	22,190.00	54
101-515 511.184	Unemployment	1,931.66	2,140.00	1,341.23	602.00	(1,538.00)	(72)
101-515 511.186	Medicare	5,467.72	6,200.00	3,752.50	6,451.00	251.00	4
101-515 511.187	Uniform Allowance	500.00	500.00	500.00	250.00	(250.00)	(50)
101-515 511.189	Cell Phone Stipend	390.00	390.00	260.00	390.00	.00	
101-515 512.999	Benefits-Offset	.00	(10,278.00)	.00	(10,852.00)	(574.00)	6
	Employee Benefits Totals	\$173,748.99	\$201,478.00	\$130,653.55	\$229,514.00	\$28,036.00	14%
Services & Supplies							
101-515 520.064	Travel	691.50	1,717.00	.00	1,717.00	.00	
101-515 520.078	Printing & Binding	2,773.40	1,225.00	322.14	1,225.00	.00	
101-515 520.114	Motor Pool Expense	19,750.00	20,647.00	12,047.00	20,254.00	(393.00)	(2)
101-515 520.130	Rents & Leases Bldgs	3,960.00	4,536.00	3,240.00	4,536.00	.00	
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	Tahoe Office				1.0000	4,536.00	4,536.00
					Finance Review to IRC Totals		\$4,536.00
101-515 520.136	Rents & Leases Equipment	99.37	.00	100.61	.00	.00	
101-515 520.170	Memberships	.00	435.00	.00	675.00	240.00	55
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	American Association of Code Enforcement (AACE)				2.0000	225.00	450.00
Finance Review to IRC	International Code Council (ICC)				3.0000	75.00	225.00
					Finance Review to IRC Totals		\$675.00
101-515 520.200	Training & Education	50.00	1,721.00	.00	2,000.00	279.00	16
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	Eudcode				2.0000	1,000.00	2,000.00
					Finance Review to IRC Totals		\$2,000.00
101-515 520.256	Risk Mgmt Cost Allocation	.00	.00	.00	4,056.00	4,056.00	



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Fund 101 - General Fund								
EXPENSE								
Department 515 - Commun. Dev-VHR Code Enforcement Services & Supplies								
101-515 521.100	Professional Services	58,775.37	29,000.00	28,775.37	34,000.00	5,000.00	17	
	Budget Transactions							
	Level	Transaction				Number of Units	Cost Per Unit	Total Amount
	Finance Review to IRC	Granicus- Host Compliance \$5,000 increase				1.0000	34,000.00	34,000.00
						Finance Review to IRC Totals		\$34,000.00
101-515 521.137	Public/Legal Noticing	435.13	2,443.00	172.88	2,443.00	.00		
101-515 521.410	Property Remediation Exp	2.23	.00	.00	.00	.00		
101-515 532.028	Uniforms	92.50	814.00	.00	.00	(814.00)	(100)	
101-515 532.055	Books & Periodicals	.00	257.00	.00	250.00	(7.00)	(3)	
101-515 533.800	Office Supplies	629.99	285.00	38.88	.00	(285.00)	(100)	
101-515 533.806	Software	399.17	.00	79.96	.00	.00		
101-515 550.037	Advisory Board Expenses	5,834.28	16,200.00	2,538.06	12,000.00	(4,200.00)	(26)	
	Budget Transactions							
	Level	Transaction				Number of Units	Cost Per Unit	Total Amount
	Finance Review to IRC	Advisory Board Expenses, Board Pay, Sosu, Sonix.ai				12.0000	1,000.00	12,000.00
						Finance Review to IRC Totals		\$12,000.00
	Services & Supplies Totals	\$93,492.94	\$79,280.00	\$47,314.90	\$83,156.00	\$3,876.00	5%	
Department 515 - Commun. Dev-VHR Code Enforcement Totals		\$647,392.67	\$685,648.00	\$443,223.90	\$753,479.00	\$67,831.00	10%	
Department 517 - Community Dev-Code Enforcement Salaries & Wages								
101-517 510.000	Salaries & Wages	194,958.33	198,130.00	130,021.77	210,165.00	12,035.00	6	
101-517 511.165	Holiday Overtime	437.70	.00	.00	.00	.00		
101-517 511.170	Overtime	136.17	1,487.00	.00	1,572.00	85.00	6	
101-517 511.171	Holidays	9,837.36	.00	7,867.40	.00	.00		
101-517 511.172	Comp Paid	4,403.89	.00	2,697.77	.00	.00		
101-517 511.173	Vacation	11,228.18	.00	7,564.71	.00	.00		
101-517 511.174	Sick	7,199.87	.00	4,563.96	.00	.00		
101-517 511.175	Standby Time	12,501.90	12,535.00	6,797.70	12,550.00	15.00		
101-517 511.999	Salaries-Offset	.00	(8,210.00)	.00	(8,361.00)	(151.00)	2	
	Salaries & Wages Totals	\$240,703.40	\$203,942.00	\$159,513.31	\$215,926.00	\$11,984.00	6%	
Employee Benefits								
101-517 511.181	Retirement	79,956.81	77,420.00	58,209.63	77,236.00	(184.00)		
101-517 511.182	Workers Comp	3,781.14	3,450.00	2,355.30	3,434.00	(16.00)		
101-517 511.183	Group Insurance	20,616.09	19,053.00	14,247.62	20,254.00	1,201.00	6	



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Fund 101 - General Fund							
EXPENSE							
Department 517 - Community Dev-Code Enforcement							
Employee Benefits							
101-517 511.184	Unemployment	1,232.28	1,081.00	817.39	291.00	(790.00)	(73)
101-517 511.186	Medicare	3,512.98	3,130.00	2,313.18	3,122.00	(8.00)	
101-517 511.187	Uniform Allowance	500.00	500.00	500.00	500.00	.00	
101-517 511.189	Cell Phone Stipend	390.00	390.00	260.00	390.00	.00	
101-517 512.999	Benefits-Offset	.00	(4,834.00)	.00	(5,136.00)	(302.00)	6
Employee Benefits Totals		\$109,989.30	\$100,190.00	\$78,703.12	\$100,091.00	(\$99.00)	0%
Services & Supplies							
101-517 520.064	Travel	4,612.20	4,217.00	.00	4,200.00	(17.00)	
Budget Transactions							
Level Transaction				Number of Units	Cost Per Unit	Total Amount	
Finance Review to IRC American Association of Code Enforcement (AACE)				2.0000	1,800.00	3,600.00	
Finance Review to IRC International Code Council (ICC)				2.0000	300.00	600.00	
				Finance Review to IRC Totals		\$4,200.00	
101-517 520.078	Printing & Binding	.00	1,226.00	.00	1,226.00	.00	
101-517 520.114	Motor Pool Expense	19,951.00	20,901.00	12,194.00	20,486.00	(415.00)	(2)
101-517 520.130	Rents & Leases Bldgs	360.00	.00	.00	6,684.00	6,684.00	
Budget Transactions							
Level Transaction				Number of Units	Cost Per Unit	Total Amount	
Finance Review to IRC Gardnerville Ranchos Office & Cam fees Rancho off				1.0000	6,684.00	6,684.00	
				Finance Review to IRC Totals		\$6,684.00	
101-517 520.170	Memberships	225.00	.00	225.00	.00	.00	
101-517 520.200	Training & Education	8,900.00	4,164.00	110.00	4,164.00	.00	
Budget Transactions							
Level Transaction				Number of Units	Cost Per Unit	Total Amount	
Finance Review to IRC continuing education				1.0000	2,164.00	2,164.00	
Finance Review to IRC EduCode				2.0000	1,000.00	2,000.00	
				Finance Review to IRC Totals		\$4,164.00	
101-517 520.256	Risk Mgmt Cost Allocation	.00	.00	.00	4,056.00	4,056.00	
101-517 521.100	Professional Services	.00	990.00	.00	.00	(990.00)	(100)
101-517 521.137	Public/Legal Noticing	.00	2,434.00	189.13	.00	(2,434.00)	(100)
101-517 521.410	Property Remediation Exp	.00	.00	46,143.77	.00	.00	
101-517 532.028	Uniforms	495.00	815.00	479.75	815.00	.00	
101-517 532.055	Books & Periodicals	.00	258.00	.00	300.00	42.00	16
101-517 533.800	Office Supplies	38.26	286.00	.00	.00	(286.00)	(100)



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Fund 101 - General Fund							
EXPENSE							
Department 517 - Community Dev-Code Enforcement							
Services & Supplies							
101-517 533.806	Software	10,039.74	14,700.00	.00	6,000.00	(8,700.00)	(59)
101-517 550.037	Advisory Board Expenses	60.00	.00	.00	.00	.00	
	Services & Supplies Totals	\$44,681.20	\$49,991.00	\$59,341.65	\$47,931.00	(\$2,060.00)	(4%)
Department 517 - Community Dev-Code Enforcement	Totals	\$395,373.90	\$354,123.00	\$297,558.08	\$363,948.00	\$9,825.00	3%
Department 521 - Public Works-Building Services							
Salaries & Wages							
101-521 510.000	Salaries & Wages	267,761.87	294,994.00	170,962.73	312,053.00	17,059.00	6
101-521 511.165	Holiday Overtime	.00	.00	164.28	.00	.00	
101-521 511.167	Vacation Payout	1,440.86	.00	.00	.00	.00	
101-521 511.170	Overtime	743.85	700.00	77.60	740.00	40.00	6
101-521 511.171	Holidays	16,274.30	.00	13,166.60	.00	.00	
101-521 511.172	Comp Paid	7,411.44	5,000.00	3,009.05	.00	(5,000.00)	(100)
101-521 511.173	Vacation	16,279.13	.00	16,420.32	.00	.00	
101-521 511.174	Sick	10,198.52	.00	5,974.60	.00	.00	
101-521 511.175	Standby Time	29,937.25	31,748.00	20,346.75	32,977.00	1,229.00	4
101-521 511.999	Salaries-Offset	.00	(15,991.00)	.00	(14,876.00)	1,115.00	(7)
	Salaries & Wages Totals	\$350,047.22	\$316,451.00	\$230,121.93	\$330,894.00	\$14,443.00	5%
Employee Benefits							
101-521 511.181	Retirement	116,131.81	104,247.00	84,007.37	114,682.00	10,435.00	10
101-521 511.182	Workers Comp	7,174.76	5,175.00	4,474.83	5,154.00	(21.00)	
101-521 511.183	Group Insurance	34,038.59	25,893.00	24,231.82	27,032.00	1,139.00	4
101-521 511.184	Unemployment	1,814.40	1,483.00	1,195.77	441.00	(1,042.00)	(70)
101-521 511.186	Medicare	5,114.21	4,293.00	3,352.45	4,705.00	412.00	10
101-521 511.187	Uniform Allowance	1,250.00	750.00	1,000.00	750.00	.00	
101-521 511.189	Cell Phone Stipend	499.80	511.00	340.00	511.00	.00	
101-521 512.999	Benefits-Offset	.00	(9,416.00)	.00	(9,138.00)	278.00	(3)
	Employee Benefits Totals	\$166,023.57	\$132,936.00	\$118,602.24	\$144,137.00	\$11,201.00	8%
Services & Supplies							
101-521 520.064	Travel	.00	.00	2,425.32	.00	.00	
101-521 520.072	Advertising	.00	.00	362.00	2,000.00	2,000.00	
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	advertising for project bids				1.0000	2,000.00	2,000.00
Finance Review to IRC Totals							\$2,000.00
101-521 520.085	Telephone/Communications	2,897.02	2,217.00	1,687.66	2,217.00	.00	



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Fund 101 - General Fund							
EXPENSE							
Department 521 - Public Works-Building Services							
Services & Supplies							
101-521 520.088	Utilities	381,402.38	491,335.00	225,289.90	466,335.00	(25,000.00)	(5)
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	5 year trend				1.0000	(25,000.00)	(25,000.00)
Finance Review to IRC	base budget				1.0000	491,335.00	491,335.00
Finance Review to IRC Totals							\$466,335.00
101-521 520.097	Maint B&G	164,960.94	172,000.00	84,782.01	172,000.00	.00	
101-521 520.098	Janitorial Services	228,300.72	279,300.00	160,813.28	279,300.00	.00	
101-521 520.107	Maint Equip	.00	5,000.00	154.97	5,000.00	.00	
101-521 520.114	Motor Pool Expense	29,915.00	30,627.00	17,864.00	30,281.00	(346.00)	(1)
101-521 520.116	Veh. Maint-Co Shop	12,758.72	1,107.00	8,709.48	8,849.00	7,742.00	699
101-521 520.136	Rents & Leases Equipment	99.35	.00	.00	.00	.00	
101-521 520.200	Training & Education	290.00	2,000.00	4,596.51	2,000.00	.00	
101-521 521.100	Professional Services	350.00	1,429.00	.00	1,429.00	.00	
101-521 532.003	Gas & Oil	9,374.85	7,200.00	4,704.56	9,500.00	2,300.00	32
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	5 year trend				1.0000	2,300.00	2,300.00
Finance Review to IRC	base budget				1.0000	7,200.00	7,200.00
Finance Review to IRC Totals							\$9,500.00
101-521 532.006	Small Tools	4,014.87	32.00	.00	2,000.00	1,968.00	6,150
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	5 year trend				1.0000	1,968.00	1,968.00
Finance Review to IRC	base budget				1.0000	32.00	32.00
Finance Review to IRC Totals							\$2,000.00
101-521 532.028	Uniforms	2,991.68	2,000.00	2,089.40	2,000.00	.00	
101-521 532.065	Institutional Supplies	31,105.25	29,020.00	19,749.21	29,020.00	.00	
101-521 532.091	Signs	411.49	.00	.00	.00	.00	
101-521 532.092	Building Supplies	21,457.00	33,396.00	10,146.07	33,396.00	.00	
101-521 533.800	Office Supplies	.00	98.00	.00	98.00	.00	
101-521 550.141	Assigned Use - 2023R-016 Bldg Maint	72,653.33	100,000.00	5,437.00	100,000.00	.00	
Services & Supplies Totals		\$962,982.60	\$1,156,761.00	\$548,811.37	\$1,145,425.00	(\$11,336.00)	(1%)
Department 521 - Public Works-Building Services	Totals	\$1,479,053.39	\$1,606,148.00	\$897,535.54	\$1,620,456.00	\$14,308.00	1%



FY27 Tentative Budget - BOCC March 23, 24, 30, 31, 2026

Budget Year 2027

G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$ Change FY26 to FY27	% Change from FY26 Adopted
Fund 101 - General Fund							
EXPENSE							
Department 524 - Public Works-Engineering							
Services & Supplies							
101-524 521.100	Professional Services	43,385.50	.00	10,800.56	.00	.00	
	Services & Supplies Totals	\$43,385.50	\$0.00	\$10,800.56	\$0.00	\$0.00	+++
Department 524 - Public Works-Engineering	Totals	\$43,385.50	\$0.00	\$10,800.56	\$0.00	\$0.00	+++
Department 881 - Weed Control							
Salaries & Wages							
101-881 510.000	Salaries & Wages	435,784.62	567,587.00	312,810.80	584,236.00	16,649.00	3
101-881 511.165	Holiday Overtime	289.49	.00	.00	.00	.00	
101-881 511.170	Overtime	4,399.77	3,084.00	1,965.66	3,260.00	176.00	6
101-881 511.171	Holidays	23,061.73	.00	19,717.75	.00	.00	
101-881 511.172	Comp Paid	.00	.00	220.02	.00	.00	
101-881 511.173	Vacation	39,218.39	.00	31,341.18	.00	.00	
101-881 511.174	Sick	18,350.90	.00	7,382.73	.00	.00	
101-881 511.999	Salaries-Offset	.00	(25,769.00)	.00	(23,243.00)	2,526.00	(10)
	Salaries & Wages Totals	\$521,104.90	\$544,902.00	\$373,438.14	\$564,253.00	\$19,351.00	4%
Employee Benefits							
101-881 511.181	Retirement	164,275.10	199,368.00	127,214.19	208,666.00	9,298.00	5
101-881 511.182	Workers Comp	11,222.94	10,749.00	8,083.26	10,702.00	(47.00)	
101-881 511.183	Group Insurance	67,207.03	69,577.00	48,048.10	76,440.00	6,863.00	10
101-881 511.184	Unemployment	2,635.95	2,872.00	1,888.72	804.00	(2,068.00)	(72)
101-881 511.186	Medicare	7,446.68	8,315.00	5,324.03	8,557.00	242.00	3
101-881 511.187	Uniform Allowance	1,000.00	1,000.00	1,000.00	1,000.00	.00	
101-881 511.189	Cell Phone Stipend	27.00	40.00	26.49	40.00	.00	
101-881 511.195	Social Security	.00	1,557.00	.00	1,020.00	(537.00)	(34)
101-881 512.999	Benefits-Offset	.00	(15,173.00)	.00	(14,278.00)	895.00	(6)
	Employee Benefits Totals	\$253,814.70	\$278,305.00	\$191,584.79	\$292,951.00	\$14,646.00	5%
Services & Supplies							
101-881 520.085	Telephone/Communications	1,100.29	1,129.00	643.83	1,129.00	.00	
101-881 520.114	Motor Pool Expense	8,566.00	8,611.00	5,026.00	8,557.00	(54.00)	(1)
101-881 520.116	Veh. Maint-Co Shop	16,143.78	22,726.00	9,514.00	20,288.00	(2,438.00)	(11)
101-881 520.200	Training & Education	1,000.00	1,782.00	.00	1,782.00	.00	
101-881 520.256	Risk Mgmt Cost Allocation	6,427.00	7,391.00	5,543.25	9,125.00	1,734.00	23
101-881 521.162	Contract Services	129,929.74	141,400.00	80,853.11	141,400.00	.00	
101-881 531.004	Weed Killer	161,181.58	189,527.00	90,133.13	189,527.00	.00	
101-881 532.001	Operating Supplies	2,461.23	3,503.00	1,992.73	3,503.00	.00	
101-881 532.003	Gas & Oil	15,212.55	20,742.00	7,877.90	20,742.00	.00	
101-881 532.005	Parts	3,948.18	9,591.00	674.61	9,591.00	.00	
101-881 532.006	Small Tools	1,554.50	1,287.00	255.52	1,287.00	.00	



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$ Change FY26 to FY27	% Change from FY26 Adopted
Fund 101 - General Fund							
EXPENSE							
Department 881 - Weed Control							
Services & Supplies							
101-881 532.028	Uniforms	473.98	1,000.00	.00	1,000.00	.00	
101-881 532.105	Safety Supplies	2,003.81	2,000.00	1,439.28	2,000.00	.00	
101-881 533.800	Office Supplies	415.23	500.00	375.00	500.00	.00	
101-881 533.802	Small Equipment	5,675.85	10,000.00	.00	10,000.00	.00	
101-881 533.806	Software	6,369.89	7,219.00	3,717.52	7,219.00	.00	
101-881 550.100	Bank Fees-Credit Card Processing	5,594.03	6,069.00	2,405.21	6,069.00	.00	
	Services & Supplies Totals	\$368,057.64	\$434,477.00	\$210,451.09	\$433,719.00	(\$758.00)	0%
Department 881 - Weed Control Totals		\$1,142,977.24	\$1,257,684.00	\$775,474.02	\$1,290,923.00	\$33,239.00	3%
Department 997 - Non-Departmental							
Services & Supplies							
101-997 533.999	Serv/Supplies Offset	(2,001.84)	.00	.00	.00	.00	
	Services & Supplies Totals	(\$2,001.84)	\$0.00	\$0.00	\$0.00	\$0.00	+++
Debt Service							
101-997 550.013	Lease Interest Expense	3,857.78	.00	.00	.00	.00	
101-997 550.014	Lease Principal Expense	81,144.38	.00	.00	.00	.00	
101-997 550.016	Subscription Principal Expense	260,746.42	.00	.00	.00	.00	
101-997 550.018	Subscription Interest Expense	41,528.78	.00	.00	.00	.00	
	Debt Service Totals	\$387,277.36	\$0.00	\$0.00	\$0.00	\$0.00	+++
Capital Outlay/Projects							
101-997 562.300	Lease Inception	13,545.16	.00	.00	.00	.00	
	Capital Outlay/Projects Totals	\$13,545.16	\$0.00	\$0.00	\$0.00	\$0.00	+++
Other Financing Uses							
101-997 618.700	Transfers Out	9,097,644.00	4,354,796.00	4,347,516.00	4,508,916.00	154,120.00	4
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	224-Library Program Support				1.0000	554,031.00	554,031.00
Finance Review to IRC	234-Room Tax Maintenance, Snow Removal, REnts				1.0000	219,621.00	219,621.00
Finance Review to IRC	242-China Springs Youth Services Division Assessment				1.0000	27,122.00	27,122.00
Finance Review to IRC	245-Stormwater				1.0000	1,105,000.00	1,105,000.00
Finance Review to IRC	255-E911 for Sheriff's Usage				1.0000	274,071.00	274,071.00
Finance Review to IRC	260-Senior Services Program Support				1.0000	600,000.00	600,000.00
Finance Review to IRC	410-County Construction Radio Reserves				1.0000	50,000.00	50,000.00
Finance Review to IRC	541 2025 Judicial Center Bond to Fund 541				1.0000	1,679,071.00	1,679,071.00
	Finance Review to IRC Totals						\$4,508,916.00



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Budget Year 2027

G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$ Change FY26 to FY27	% Change from FY26 Adopted
Fund 101 - General Fund							
EXPENSE							
Department 997 - Non-Departmental							
Other Financing Uses							
101-997 619.000	Contingency	.00	1,925,599.00	.00	1,000,000.00	(925,599.00)	(48)
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	Contingency				1.0000	1,000,000.00	1,000,000.00
Finance Review to IRC Totals							\$1,000,000.00
Other Financing Uses Totals		\$9,097,644.00	\$6,280,395.00	\$4,347,516.00	\$5,508,916.00	(\$771,479.00)	(12%)
Ending Fund Bal/Reserves							
101-997 625.214	Inventory Reserves	.00	136,034.00	.00	136,034.00	.00	
101-997 699.000	Ending Fund Balance	.00	10,011,038.00	.00	8,858,801.00	(1,152,237.00)	(12)
Ending Fund Bal/Reserves Totals		\$0.00	\$10,147,072.00	\$0.00	\$8,994,835.00	(\$1,152,237.00)	(11%)
Department 997 - Non-Departmental Totals		\$9,496,464.68	\$16,427,467.00	\$4,347,516.00	\$14,503,751.00	(\$1,923,716.00)	(12%)
EXPENSE TOTALS		\$72,644,666.10	\$81,759,372.00	\$47,989,791.65	\$83,147,498.00	\$1,388,126.00	2%
Fund 101 - General Fund Totals							
REVENUE TOTALS		\$68,722,575.03	\$81,759,372.00	\$54,606,839.07	\$83,147,498.00	\$1,388,126.00	2%
EXPENSE TOTALS		\$72,644,666.10	\$81,759,372.00	\$47,989,791.65	\$83,147,498.00	\$1,388,126.00	2%
Fund 101 - General Fund Totals		(\$3,922,091.07)	\$0.00	\$6,617,047.42	\$0.00	\$0.00	+++
Net Grand Totals							
REVENUE GRAND TOTALS		\$68,722,575.03	\$81,759,372.00	\$54,606,839.07	\$83,147,498.00	\$1,388,126.00	2%
EXPENSE GRAND TOTALS		\$72,644,666.10	\$81,759,372.00	\$47,989,791.65	\$83,147,498.00	\$1,388,126.00	2%
Net Grand Totals		(\$3,922,091.07)	\$0.00	\$6,617,047.42	\$0.00	\$0.00	+++

Special Revenue Funds
Tentative Budget
FY 2026-2027



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Budget Year 2027

G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
Fund 201 - Stabilization Fund							
REVENUE							
Department 000 - Revenue							
Intergovernmental Revenue							
201-000 331.500	Grant Revenue - Federal	399,108.80	.00	.00	.00	.00	
	Intergovernmental Revenue Totals	\$399,108.80	\$0.00	\$0.00	\$0.00	\$0.00	+++
Miscellaneous Revenue							
201-000 361.205	Investment-FMV Adjust	24,749.49	.00	.00	.00	.00	
201-000 361.211	Invest. Earnings-LGIP	10,182.90	5,166.00	11,765.14	.00	(5,166.00)	(100)
201-000 361.212	Invest. Earnings-BNY Mellon	20,678.55	15,499.00	26,603.35	.00	(15,499.00)	(100)
201-000 361.250	Inv Service Fees (Contra)	(506.45)	(480.00)	(453.32)	.00	480.00	(100)
	Miscellaneous Revenue Totals	\$55,104.49	\$20,185.00	\$37,915.17	\$0.00	(\$20,185.00)	(100%)
Other Financing Sources							
201-000 392.050	Transfers In-General Fund	500,000.00	.00	.00	.00	.00	
	Other Financing Sources Totals	\$500,000.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Beg.Fund Bal./Reserves							
201-000 301.000	Opening Fund Balance (Unassigned)	.00	26,147.00	.00	62,411.00	36,264.00	139
201-000 301.241	Reserves - Prior Year Fair Market Value (FMV) Adjustment	.00	16,337.00	.00	.00	(16,337.00)	(100)
	Beg.Fund Bal./Reserves Totals	\$0.00	\$42,484.00	\$0.00	\$62,411.00	\$19,927.00	47%
Department 000 - Revenue Totals		\$954,213.29	\$62,669.00	\$37,915.17	\$62,411.00	(\$258.00)	0%
	REVENUE TOTALS	\$954,213.29	\$62,669.00	\$37,915.17	\$62,411.00	(\$258.00)	0%
EXPENSE							
Department 605 - Stabilization							
Services & Supplies							
201-605 520.001	Unanticipated Services & Supplies	.00	62,411.00	.00	62,411.00	.00	
201-605 550.102	Bank Fees-Checking	.00	258.00	.00	.00	(258.00)	(100)
	Services & Supplies Totals	\$0.00	\$62,669.00	\$0.00	\$62,411.00	(\$258.00)	0%
Department 605 - Stabilization Totals		\$0.00	\$62,669.00	\$0.00	\$62,411.00	(\$258.00)	0%
	EXPENSE TOTALS	\$0.00	\$62,669.00	\$0.00	\$62,411.00	(\$258.00)	0%
Fund 201 - Stabilization Fund Totals							
	REVENUE TOTALS	\$954,213.29	\$62,669.00	\$37,915.17	\$62,411.00	(\$258.00)	0%
	EXPENSE TOTALS	\$0.00	\$62,669.00	\$0.00	\$62,411.00	(\$258.00)	0%
Fund 201 - Stabilization Fund Totals		\$954,213.29	\$0.00	\$37,915.17	\$0.00	\$0.00	+++



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
Fund 202 - Nv Cooperative Extension							
REVENUE							
Department	000 - Revenue						
Taxes							
202-000 311.100	Ad Valorem Current	390,372.88	413,157.00	402,813.96	435,117.00	21,960.00	5
202-000 311.120	Ad Valorem Delinquent	823.57	.00	586.64	.00	.00	
202-000 311.200	Centrally Assessed Property Taxes	5,596.06	5,331.00	2,766.70	6,100.00	769.00	14
202-000 311.600	Ag Deferred Taxes	64.67	.00	25.47	.00	.00	
202-000 311.700	Personal Property Current	10,924.28	10,680.00	11,345.45	12,175.00	1,495.00	14
202-000 311.800	Personal Property Delinq	386.17	.00	324.12	.00	.00	
	Taxes Totals	\$408,167.63	\$429,168.00	\$417,862.34	\$453,392.00	\$24,224.00	6%
Intergovernmental Revenue							
202-000 360.770	Reimbursement-Governmental	2,981.84	.00	990.40	.00	.00	
	Intergovernmental Revenue Totals	\$2,981.84	\$0.00	\$990.40	\$0.00	\$0.00	+++
Miscellaneous Revenue							
202-000 361.205	Investment-FMV Adjust	9,100.52	.00	.00	.00	.00	
202-000 361.211	Invest. Earnings-LGIP	8,268.08	.00	4,767.02	5,025.00	5,025.00	
202-000 361.212	Invest. Earnings-BNY Mellon	16,310.55	.00	10,765.22	14,210.00	14,210.00	
202-000 361.250	Inv Service Fees (Contra)	(386.93)	.00	(190.41)	(389.00)	(389.00)	(38,900)
	Miscellaneous Revenue Totals	\$33,292.22	\$0.00	\$15,341.83	\$18,846.00	\$18,846.00	+++
Beg.Fund Bal./Reserves							
202-000 301.000	Opening Fund Balance (Unassigned)	.00	478,354.00	.00	458,354.00	(20,000.00)	(4)
	Beg.Fund Bal./Reserves Totals	\$0.00	\$478,354.00	\$0.00	\$458,354.00	(\$20,000.00)	(4%)
	Department 000 - Revenue Totals	\$444,441.69	\$907,522.00	\$434,194.57	\$930,592.00	\$23,070.00	3%
	REVENUE TOTALS	\$444,441.69	\$907,522.00	\$434,194.57	\$930,592.00	\$23,070.00	3%
EXPENSE							
Department	711 - Nv Cooperative Extension						
Services & Supplies							
202-711 520.064	Travel	540.97	.00	.00	.00	.00	
202-711 520.088	Utilities	2,010.87	.00	1,282.19	.00	.00	
202-711 520.200	Training & Education	430.00	.00	.00	.00	.00	
202-711 521.100	Professional Services	420,701.02	429,168.00	282,958.58	453,392.00	24,224.00	6
202-711 521.203	UNCE - Program Efforts	(47.98)	.00	.00	.00	.00	
202-711 521.250	Background Screening	(10.00)	.00	.00	.00	.00	
202-711 532.015	Maint & Repair	.00	20,000.00	.00	20,000.00	.00	



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
Fund 202 - Nv Cooperative Extension							
EXPENSE							
Department 711 - Nv Cooperative Extension							
Services & Supplies							
202-711 550.102	Bank Fees-Checking	.00	.00	.00	206.00	206.00	
	Services & Supplies Totals	\$423,624.88	\$449,168.00	\$284,240.77	\$473,598.00	\$24,430.00	5%
Other Financing Uses							
202-711 618.700	Transfers Out	320,000.00	.00	.00	.00	.00	
	Other Financing Uses Totals	\$320,000.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Ending Fund Bal/Reserves							
202-711 699.000	Ending Fund Balance	.00	458,354.00	.00	456,994.00	(1,360.00)	
	Ending Fund Bal/Reserves Totals	\$0.00	\$458,354.00	\$0.00	\$456,994.00	(\$1,360.00)	0%
Department 711 - Nv Cooperative Extension Totals		\$743,624.88	\$907,522.00	\$284,240.77	\$930,592.00	\$23,070.00	3%
	EXPENSE TOTALS	\$743,624.88	\$907,522.00	\$284,240.77	\$930,592.00	\$23,070.00	3%
Fund 202 - Nv Cooperative Extension Totals							
	REVENUE TOTALS	\$444,441.69	\$907,522.00	\$434,194.57	\$930,592.00	\$23,070.00	3%
	EXPENSE TOTALS	\$743,624.88	\$907,522.00	\$284,240.77	\$930,592.00	\$23,070.00	3%
Fund 202 - Nv Cooperative Extension Totals		(\$299,183.19)	\$0.00	\$149,953.80	\$0.00	\$0.00	+++



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
Fund 211 - Solid Waste Mgmt.							
REVENUE							
Department 000 - Revenue							
Licenses & Permits							
211-000 341.560	Franchise Fees - DDI	709,453.01	693,000.00	478,000.00	593,000.00	(100,000.00)	(14)
211-000 341.561	Franchise Fees - STR	122,695.48	120,000.00	66,626.40	120,000.00	.00	
211-000 341.604	Alpine Co. Annual Fee	2,000.00	3,000.00	.00	2,000.00	(1,000.00)	(33)
Licenses & Permits Totals		\$834,148.49	\$816,000.00	\$544,626.40	\$715,000.00	(\$101,000.00)	(12%)
Miscellaneous Revenue							
211-000 360.800	Miscellaneous	700.00	.00	300.00	.00	.00	
211-000 361.205	Investment-FMV Adjust	54,585.36	.00	.00	.00	.00	
211-000 361.211	Invest. Earnings-LGIP	35,707.28	17,225.00	24,858.52	22,893.00	5,668.00	33
211-000 361.212	Invest. Earnings-BNY Mellon	71,261.29	51,676.00	56,200.08	64,738.00	13,062.00	25
211-000 361.250	Inv Service Fees (Contra)	(1,687.91)	(1,597.00)	(965.00)	(1,772.00)	(175.00)	11
211-000 362.100	Rent/Lease Income	45,833.37	50,000.00	33,333.36	50,000.00	.00	
Miscellaneous Revenue Totals		\$206,399.39	\$117,304.00	\$113,726.96	\$135,859.00	\$18,555.00	16%
Beg. Fund Bal./Reserves							
211-000 301.000	Opening Fund Balance (Unassigned)	.00	3,191,498.00	.00	3,343,155.00	151,657.00	5
211-000 301.050	Opening Fund Balance - Prior Year Contingency	.00	9,292.00	.00	9,560.00	268.00	3
Beg. Fund Bal./Reserves Totals		\$0.00	\$3,200,790.00	\$0.00	\$3,352,715.00	\$151,925.00	5%
Department 000 - Revenue Totals		\$1,040,547.88	\$4,134,094.00	\$658,353.36	\$4,203,574.00	\$69,480.00	2%
REVENUE TOTALS		\$1,040,547.88	\$4,134,094.00	\$658,353.36	\$4,203,574.00	\$69,480.00	2%
EXPENSE							
Department 732 - Joint Powers Agreement (JPA)							
Services & Supplies							
211-732 520.128	Federal/State Water Tests	.00	20,000.00	.00	20,000.00	.00	
211-732 532.015	Maint & Repair	14,484.24	20,000.00	.00	20,000.00	.00	
Services & Supplies Totals		\$14,484.24	\$40,000.00	\$0.00	\$40,000.00	\$0.00	0%
Ending Fund Bal./Reserves							
211-732 699.000	Ending Fund Balance	.00	44,062.00	.00	.00	(44,062.00)	(100)
Ending Fund Bal./Reserves Totals		\$0.00	\$44,062.00	\$0.00	\$0.00	(\$44,062.00)	(100%)
Department 732 - Joint Powers Agreement (JPA) Totals		\$14,484.24	\$84,062.00	\$0.00	\$40,000.00	(\$44,062.00)	(52%)
Department 733 - General							
Salaries & Wages							
211-733 510.000	Salaries & Wages	61,180.23	83,978.00	47,273.16	87,713.00	3,735.00	4
211-733 511.170	Overtime	.00	.00	1.11	.00	.00	
211-733 511.171	Holidays	3,193.56	.00	3,161.32	.00	.00	
211-733 511.173	Vacation	4,960.67	.00	3,798.33	.00	.00	
211-733 511.174	Sick	557.85	.00	937.40	.00	.00	



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Fund 211 - Solid Waste Mgmt.							
EXPENSE							
Department 733 - General							
Salaries & Wages							
211-733 511.175	Standby Time	22.00	.00	.00	.00	.00	
	Salaries & Wages Totals	\$69,914.31	\$83,978.00	\$55,171.32	\$87,713.00	\$3,735.00	4%
	Employee Benefits						
211-733 511.181	Retirement	23,414.16	30,862.00	20,130.60	32,237.00	1,375.00	4
211-733 511.182	Workers Comp	762.32	847.00	574.90	846.00	(1.00)	
211-733 511.183	Group Insurance	7,156.42	8,124.00	5,409.84	8,812.00	688.00	8
211-733 511.184	Unemployment	352.72	427.00	278.03	123.00	(304.00)	(71)
211-733 511.186	Medicare	950.11	1,231.00	751.09	1,285.00	54.00	4
211-733 511.187	Uniform Allowance	12.50	13.00	12.50	13.00	.00	
211-733 511.189	Cell Phone Stipend	204.00	255.00	170.00	255.00	.00	
	Employee Benefits Totals	\$32,852.23	\$41,759.00	\$27,326.96	\$43,571.00	\$1,812.00	4%
	Services & Supplies						
211-733 520.085	Telephone/Communications	55.83	56.00	31.71	56.00	.00	
211-733 520.088	Utilities	203.27	.00	333.79	.00	.00	
211-733 520.091	Refuse	257,429.50	330,000.00	172,834.52	330,000.00	.00	
211-733 520.114	Motor Pool Expense	428.00	392.00	231.00	384.00	(8.00)	(2)
211-733 520.156	Risk Mgmt-County Insurance-Liability	1,249.00	1,421.00	1,065.75	1,808.00	387.00	27
211-733 520.198	Recycling Expense	82,269.92	91,000.00	9,291.48	91,000.00	.00	
211-733 520.256	Risk Mgmt Cost Allocation	825.00	949.00	711.75	757.00	(192.00)	(20)
211-733 521.500	Central Svcs Cost Allocation	31,158.00	26,901.00	20,175.75	28,863.00	1,962.00	7
211-733 532.015	Maint & Repair	20,864.10	20,000.00	8,252.80	20,000.00	.00	
211-733 550.102	Bank Fees-Checking	.00	861.00	.00	938.00	77.00	9
	Services & Supplies Totals	\$394,482.62	\$471,580.00	\$212,928.55	\$473,806.00	\$2,226.00	0%
	Capital Outlay/Projects						
211-733 562.000	Capital Projects	.00	100,000.00	.00	.00	(100,000.00)	(100)
	Capital Outlay/Projects Totals	\$0.00	\$100,000.00	\$0.00	\$0.00	(\$100,000.00)	(100%)
	Other Financing Uses						
211-733 619.000	Contingency	.00	9,560.00	.00	9,676.00	116.00	1
	Budget Transactions						
	Level	Transaction			Number of Units	Cost Per Unit	Total Amount
	Finance Review to IRC	1.5% Contingency			1.0000	9,676.00	9,676.00
					Finance Review to IRC Totals		\$9,676.00
	Other Financing Uses Totals	\$0.00	\$9,560.00	\$0.00	\$9,676.00	\$116.00	1%



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
Fund 211 - Solid Waste Mgmt.							
EXPENSE							
Department 733 - General							
Ending Fund Bal/Reserves							
211-733 699.000	Ending Fund Balance	.00	3,343,155.00	.00	3,548,808.00	205,653.00	6
	Ending Fund Bal/Reserves Totals	\$0.00	\$3,343,155.00	\$0.00	\$3,548,808.00	\$205,653.00	6%
Department 733 - General Totals		\$497,249.16	\$4,050,032.00	\$295,426.83	\$4,163,574.00	\$113,542.00	3%
	EXPENSE TOTALS	\$511,733.40	\$4,134,094.00	\$295,426.83	\$4,203,574.00	\$69,480.00	2%
Fund 211 - Solid Waste Mgmt. Totals							
	REVENUE TOTALS	\$1,040,547.88	\$4,134,094.00	\$658,353.36	\$4,203,574.00	\$69,480.00	2%
	EXPENSE TOTALS	\$511,733.40	\$4,134,094.00	\$295,426.83	\$4,203,574.00	\$69,480.00	2%
Fund 211 - Solid Waste Mgmt. Totals		\$528,814.48	\$0.00	\$362,926.53	\$0.00	\$0.00	+++



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Fund 212 - Landscape Maintenance Districts							
REVENUE							
Department 000 - Revenue							
Miscellaneous Revenue							
212-000 361.205	Investment-FMV Adjust	213.90	.00	.00	.00	.00	
212-000 361.211	Invest. Earnings-LGIP	142.09	72.00	85.56	81.00	9.00	13
212-000 361.212	Invest. Earnings-BNY Mellon	279.55	216.00	193.70	230.00	14.00	6
212-000 361.250	Inv Service Fees (Contra)	(6.50)	(7.00)	(3.11)	(6.00)	1.00	(14)
212-000 363.101	Assessments-Landscape Maintenance District	20,405.57	20,500.00	20,150.21	20,500.00	.00	
	Miscellaneous Revenue Totals	\$21,034.61	\$20,781.00	\$20,426.36	\$20,805.00	\$24.00	0%
Beg.Fund Bal./Reserves							
212-000 301.000	Opening Fund Balance (Unassigned)	.00	5,998.00	.00	6,205.00	207.00	3
	Beg.Fund Bal./Reserves Totals	\$0.00	\$5,998.00	\$0.00	\$6,205.00	\$207.00	3%
Department 000 - Revenue Totals		\$21,034.61	\$26,779.00	\$20,426.36	\$27,010.00	\$231.00	1%
	REVENUE TOTALS	\$21,034.61	\$26,779.00	\$20,426.36	\$27,010.00	\$231.00	1%
EXPENSE							
Department 720 - Landscape Maintenance District							
Services & Supplies							
212-720 520.149	Maint Parks/Landscape	19,440.45	20,277.00	13,100.73	20,277.00	.00	
212-720 521.500	Central Svcs Cost Allocation	435.00	293.00	219.75	273.00	(20.00)	(7)
212-720 550.102	Bank Fees-Checking	.00	4.00	.00	3.00	(1.00)	(25)
	Services & Supplies Totals	\$19,875.45	\$20,574.00	\$13,320.48	\$20,553.00	(\$21.00)	0%
Ending Fund Bal/Reserves							
212-720 699.000	Ending Fund Balance	.00	6,205.00	.00	6,457.00	252.00	4
	Ending Fund Bal/Reserves Totals	\$0.00	\$6,205.00	\$0.00	\$6,457.00	\$252.00	4%
Department 720 - Landscape Maintenance District Totals		\$19,875.45	\$26,779.00	\$13,320.48	\$27,010.00	\$231.00	1%
	EXPENSE TOTALS	\$19,875.45	\$26,779.00	\$13,320.48	\$27,010.00	\$231.00	1%
Fund 212 - Landscape Maintenance Districts Totals							
	REVENUE TOTALS	\$21,034.61	\$26,779.00	\$20,426.36	\$27,010.00	\$231.00	1%
	EXPENSE TOTALS	\$19,875.45	\$26,779.00	\$13,320.48	\$27,010.00	\$231.00	1%
Fund 212 - Landscape Maintenance Districts Totals		\$1,159.16	\$0.00	\$7,105.88	\$0.00	\$0.00	+++



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
Fund 215 - Assistance To Indigents							
REVENUE							
Department 000 - Revenue							
Taxes							
215-000 311.100	Ad Valorem Current	2,257,906.18	2,396,139.00	2,335,276.06	2,528,557.00	132,418.00	6
215-000 311.120	Ad Valorem Delinquent	5,038.72	.00	3,414.91	.00	.00	
215-000 311.200	Centrally Assessed Property Taxes	33,576.52	31,984.00	16,600.20	36,598.00	4,614.00	14
215-000 311.600	Ag Deferred Taxes	388.03	.00	152.83	.00	.00	
215-000 311.700	Personal Property Current	65,525.96	64,188.00	68,059.18	77,355.00	13,167.00	21
215-000 311.800	Personal Property Delinq	2,329.43	.00	1,941.53	.00	.00	
Taxes Totals		\$2,364,764.84	\$2,492,311.00	\$2,425,444.71	\$2,642,510.00	\$150,199.00	6%
Intergovernmental Revenue							
215-000 346.200	Indigent Repay	196,457.61	.00	34,851.02	.00	.00	
Intergovernmental Revenue Totals		\$196,457.61	\$0.00	\$34,851.02	\$0.00	\$0.00	+++
Miscellaneous Revenue							
215-000 361.205	Investment-FMV Adjust	36,934.82	.00	.00	.00	.00	
215-000 361.211	Invest. Earnings-LGIP	19,408.52	12,583.00	9,063.06	11,945.00	(638.00)	(5)
215-000 361.212	Invest. Earnings-BNY Mellon	39,124.85	37,748.00	20,432.55	33,780.00	(3,968.00)	(11)
215-000 361.250	Inv Service Fees (Contra)	(955.99)	(1,167.00)	(310.35)	(925.00)	242.00	(21)
Miscellaneous Revenue Totals		\$94,512.20	\$49,164.00	\$29,185.26	\$44,800.00	(\$4,364.00)	(9%)
Beg.Fund Bal./Reserves							
215-000 301.000	Opening Fund Balance (Unassigned)	.00	1,636,221.00	.00	1,572,929.00	(63,292.00)	(4)
Beg.Fund Bal./Reserves Totals		\$0.00	\$1,636,221.00	\$0.00	\$1,572,929.00	(\$63,292.00)	(4%)
Department 000 - Revenue Totals		\$2,655,734.65	\$4,177,696.00	\$2,489,480.99	\$4,260,239.00	\$82,543.00	2%
REVENUE TOTALS		\$2,655,734.65	\$4,177,696.00	\$2,489,480.99	\$4,260,239.00	\$82,543.00	2%

EXPENSE

Department 555 - Assistance To Indigents							
Services & Supplies							
215-555 521.500	Central Svcs Cost Allocation	3,970.00	13,069.00	9,801.75	12,913.00	(156.00)	(1)
215-555 550.102	Bank Fees-Checking	.00	629.00	.00	490.00	(139.00)	(22)
215-555 565.107	State Indigent Genl Tax	250,000.00	250,000.00	125,000.00	440,418.00	190,418.00	76
Services & Supplies Totals		\$253,970.00	\$263,698.00	\$134,801.75	\$453,821.00	\$190,123.00	72%
Other Financing Uses							
215-555 618.700	Transfers Out	2,336,115.00	2,341,069.00	1,841,069.00	2,233,489.00	(107,580.00)	(5)

Budget Transactions					
Level	Transaction		Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	101-GF for Public Guardian		1.0000	172,005.00	172,005.00
Finance Review to IRC	101-GF for Public Guardian Rep Payee Grant Match		1.0000	16,077.00	16,077.00
Finance Review to IRC	101-GF for Public Guardian salaries not grant reimbursed		1.0000	85,842.00	85,842.00
Finance Review to IRC	216-Social Services		1.0000	1,291,477.00	1,291,477.00



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Fund 215 - Assistance To Indigents							
EXPENSE							
Department 555 - Assistance To Indigents							
Other Financing Uses							
Finance Review to IRC	260 - Senior Services					1.0000	347,000.00
Finance Review to IRC	260 Senior Services increase based on 3 year history					1.0000	153,000.00
Finance Review to IRC	Increase in transfer to 216					1.0000	168,088.00
	Finance Review to IRC Totals						\$2,233,489.00
Other Financing Uses Totals		\$2,336,115.00	\$2,341,069.00	\$1,841,069.00	\$2,233,489.00	(\$107,580.00)	(5%)
Ending Fund Bal/Reserves							
215-555 699.000	Ending Fund Balance	.00	1,572,929.00	.00	1,572,929.00	.00	
	Ending Fund Bal/Reserves Totals	\$0.00	\$1,572,929.00	\$0.00	\$1,572,929.00	\$0.00	0%
Department 555 - Assistance To Indigents Totals		\$2,590,085.00	\$4,177,696.00	\$1,975,870.75	\$4,260,239.00	\$82,543.00	2%
	EXPENSE TOTALS	\$2,590,085.00	\$4,177,696.00	\$1,975,870.75	\$4,260,239.00	\$82,543.00	2%
Fund 215 - Assistance To Indigents Totals							
	REVENUE TOTALS	\$2,655,734.65	\$4,177,696.00	\$2,489,480.99	\$4,260,239.00	\$82,543.00	2%
	EXPENSE TOTALS	\$2,590,085.00	\$4,177,696.00	\$1,975,870.75	\$4,260,239.00	\$82,543.00	2%
Fund 215 - Assistance To Indigents Totals		\$65,649.65	\$0.00	\$513,610.24	\$0.00	\$0.00	+++



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Fund 216 - Social Services								
REVENUE								
Department	000 - Revenue							
Taxes								
216-000 311.100	Ad Valorem Current	1,235,552.93	1,313,102.00	1,279,675.82	1,387,836.00	74,734.00	6	
216-000 311.120	Ad Valorem Delinquent	2,797.05	.00	1,861.55	.00	.00		
216-000 311.200	Centrally Assessed Property Taxes	18,858.81	17,964.00	9,323.78	20,556.00	2,592.00	14	
216-000 311.600	Ag Deferred Taxes	217.94	.00	85.84	.00	.00		
216-000 311.700	Personal Property Current	36,798.86	36,044.00	38,223.52	43,429.00	7,385.00	20	
216-000 311.800	Personal Property Delinq	1,297.10	.00	1,091.15	.00	.00		
	Taxes Totals	\$1,295,522.69	\$1,367,110.00	\$1,330,261.66	\$1,451,821.00	\$84,711.00	6%	
Intergovernmental Revenue								
216-000 331.500	Grant Revenue - Federal	192,734.49	161,237.00	67,366.75	84,496.00	(76,741.00)	(48)	
	Budget Transactions							
	Level	Transaction				Number of Units	Cost Per Unit	Total Amount
	Finance Review to IRC	CSBG				1.0000	52,635.00	52,635.00
	Finance Review to IRC	Title X				1.0000	31,861.00	31,861.00
							Finance Review to IRC Totals	\$84,496.00
216-000 331.510	Grant Revenue - State	335,494.45	156,458.00	118,199.48	148,458.00	(8,000.00)	(5)	
	Budget Transactions							
	Level	Transaction				Number of Units	Cost Per Unit	Total Amount
	Finance Review to IRC	Affordable Housing				1.0000	48,000.00	48,000.00
	Finance Review to IRC	Family Planning				1.0000	88,398.00	88,398.00
	Finance Review to IRC	Welfare Set Aside				1.0000	12,060.00	12,060.00
							Finance Review to IRC Totals	\$148,458.00
216-000 346.200	Indigent Repay	15,293.96	.00	(1,286.00)	.00	.00		
	Intergovernmental Revenue Totals	\$543,522.90	\$317,695.00	\$184,280.23	\$232,954.00	(\$84,741.00)	(27%)	
Charges For Service								
216-000 341.313	Adult Day Club	80,873.11	75,000.00	56,239.00	80,000.00	5,000.00	7	
216-000 342.499	Health Clinic Services	117,765.07	150,000.00	59,068.30	110,000.00	(40,000.00)	(27)	
	Charges For Service Totals	\$198,638.18	\$225,000.00	\$115,307.30	\$190,000.00	(\$35,000.00)	(16%)	
Miscellaneous Revenue								
216-000 360.900	Refunds	.00	.00	3,580.13	.00	.00		
216-000 360.901	Reimbursements	12,927.33	.00	.00	.00	.00		
216-000 361.205	Investment-FMV Adjust	40,166.61	.00	.00	.00	.00		
216-000 361.211	Invest. Earnings-LGIP	37,916.83	16,217.00	12,338.49	23,955.00	7,738.00	48	
216-000 361.212	Invest. Earnings-BNY Mellon	74,379.99	48,652.00	27,946.94	67,741.00	19,089.00	39	
216-000 361.250	Inv Service Fees (Contra)	(1,727.85)	(1,504.00)	(482.08)	(1,854.00)	(350.00)	23	



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Fund 216 - Social Services							
REVENUE							
Department 000 - Revenue							
Miscellaneous Revenue							
216-000 367.102	Donations	5,800.00	.00	.00	.00	.00	
Miscellaneous Revenue Totals		\$169,462.91	\$63,365.00	\$43,383.48	\$89,842.00	\$26,477.00	42%
Other Financing Sources							
216-000 392.000	Transfers In	1,567,145.00	1,567,145.00	.00	1,459,565.00	(107,580.00)	(7)
Budget Transactions							
Level Transaction				Number of Units	Cost Per Unit	Total Amount	
Finance Review to IRC		215-Assistance to Indigents		1.0000	1,291,477.00	1,291,477.00	
Finance Review to IRC		Increase from 215		1.0000	168,088.00	168,088.00	
				Finance Review to IRC Totals		\$1,459,565.00	
Other Financing Sources Totals		\$1,567,145.00	\$1,567,145.00	\$0.00	\$1,459,565.00	(\$107,580.00)	(7%)
Beg.Fund Bal./Reserves							
216-000 301.000	Opening Fund Balance (Unassigned)	.00	1,946,396.00	.00	1,691,422.00	(254,974.00)	(13)
216-000 301.050	Opening Fund Balance - Prior Year Contingency	.00	49,622.00	.00	55,407.00	5,785.00	12
216-000 301.217	Inventory Reserves	.00	90,842.00	.00	90,842.00	.00	
Beg.Fund Bal./Reserves Totals		\$0.00	\$2,086,860.00	\$0.00	\$1,837,671.00	(\$249,189.00)	(12%)
Department 000 - Revenue Totals		\$3,774,291.68	\$5,627,175.00	\$1,673,232.67	\$5,261,853.00	(\$365,322.00)	(6%)
REVENUE TOTALS		\$3,774,291.68	\$5,627,175.00	\$1,673,232.67	\$5,261,853.00	(\$365,322.00)	(6%)
EXPENSE							
Department 550 - Social Services-Medical							
Services & Supplies							
216-550 520.020	Burials	8,150.00	10,779.00	4,400.00	10,779.00	.00	
216-550 520.024	Convalescent Care	901,796.07	300,000.00	500,918.60	300,000.00	.00	
216-550 520.044	S A Medical Care	3,590.00	1,751.00	2,250.00	1,751.00	.00	
216-550 521.100	Professional Services	31,944.00	45,944.00	33,000.00	45,944.00	.00	
216-550 521.111	Developmental Services	30,503.48	19,640.00	11,775.21	19,640.00	.00	
216-550 550.203	Collection Loss or Bad Debt	3,456.43	4,315.00	4,659.21	4,315.00	.00	
Services & Supplies Totals		\$979,439.98	\$382,429.00	\$557,003.02	\$382,429.00	\$0.00	0%
Department 550 - Social Services-Medical Totals		\$979,439.98	\$382,429.00	\$557,003.02	\$382,429.00	\$0.00	0%
Department 551 - Social Services-General							
Salaries & Wages							
216-551 510.000	Salaries & Wages	581,158.57	798,834.00	423,649.49	841,876.00	43,042.00	5
216-551 511.167	Vacation Payout	.00	.00	3,297.81	.00	.00	
216-551 511.171	Holidays	29,230.38	.00	27,534.00	.00	.00	
216-551 511.172	Comp Paid	111.42	.00	35.25	.00	.00	



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
Fund 216 - Social Services							
EXPENSE							
Department 551 - Social Services-General							
Salaries & Wages							
216-551 511.173	Vacation	27,763.00	.00	32,067.16	.00	.00	
216-551 511.174	Sick	21,699.16	.00	15,834.86	.00	.00	
	Salaries & Wages Totals	\$659,962.53	\$798,834.00	\$502,418.57	\$841,876.00	\$43,042.00	5%
Employee Benefits							
216-551 511.181	Retirement	219,695.78	293,577.00	181,791.68	309,395.00	15,818.00	5
216-551 511.182	Workers Comp	11,961.48	14,376.00	9,139.66	14,485.00	109.00	1
216-551 511.183	Group Insurance	83,282.26	109,257.00	70,637.72	120,341.00	11,084.00	10
216-551 511.184	Unemployment	3,348.78	4,051.00	2,552.72	1,157.00	(2,894.00)	(71)
216-551 511.186	Medicare	9,246.44	11,734.00	6,980.31	12,357.00	623.00	5
216-551 511.189	Cell Phone Stipend	162.00	201.00	133.51	201.00	.00	
	Employee Benefits Totals	\$327,696.74	\$433,196.00	\$271,235.60	\$457,936.00	\$24,740.00	6%
Services & Supplies							
216-551 520.062	Ind.Transportation	1,292.92	2,000.00	760.22	2,000.00	.00	
216-551 520.064	Travel	5,254.07	3,000.00	5,625.15	5,500.00	2,500.00	83
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	CSBG - Travel				1.0000	2,500.00	2,500.00
Finance Review to IRC	Travel				1.0000	3,000.00	3,000.00
					Finance Review to IRC Totals		\$5,500.00
216-551 520.078	Printing & Binding	2,954.05	1,450.00	1,877.59	1,450.00	.00	
216-551 520.085	Telephone/Communications	5,259.89	5,054.00	4,872.65	5,054.00	.00	
216-551 520.088	Utilities	8,284.99	8,581.00	4,617.99	8,581.00	.00	
216-551 520.097	Maint B&G	26.40	1,204.00	6,057.50	1,204.00	.00	
216-551 520.098	Janitorial Services	14,291.24	13,024.00	9,344.34	13,024.00	.00	
216-551 520.108	Maint Office Equip	67.08	482.00	.00	482.00	.00	
216-551 520.114	Motor Pool Expense	12,326.00	12,922.00	7,539.00	12,660.00	(262.00)	(2)
216-551 520.136	Rents & Leases Equipment	4,762.22	6,716.00	3,523.64	6,716.00	.00	
216-551 520.155	Licensing - Non-Software	.00	.00	292.00	.00	.00	
216-551 520.156	Risk Mgmt-County Insurance-Liability	23,858.00	28,461.00	21,345.75	33,005.00	4,544.00	16
216-551 520.161	Ind.Care	831.43	1,372.00	438.04	1,372.00	.00	
216-551 520.166	Housing	.00	60,061.00	10,143.02	99,602.00	39,541.00	66
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	Affordable Housing				1.0000	48,000.00	48,000.00
Finance Review to IRC	CSBG - Housing				1.0000	39,542.00	39,542.00



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Fund 216 - Social Services							
EXPENSE							
Department 551 - Social Services-General							
Services & Supplies							
	Finance Review to IRC		Welfare Set Aside			1.0000	12,060.00
							12,060.00
							Finance Review to IRC Totals
							\$99,602.00
216-551 520.170	Memberships	1,600.00	1,050.00	750.00	1,050.00	.00	
216-551 520.200	Training & Education	1,456.55	3,500.00	3,903.00	3,500.00	.00	
216-551 520.256	Risk Mgmt Cost Allocation	18,716.00	21,523.00	16,142.25	13,519.00	(8,004.00)	(37)
216-551 521.100	Professional Services	3,040.50	1,140.00	1,391.50	1,140.00	.00	
216-551 521.250	Background Screening	120.00	.00	.00	.00	.00	
216-551 521.500	Central Svcs Cost Allocation	206,433.00	259,213.00	194,409.75	292,369.00	33,156.00	13
216-551 532.001	Operating Supplies	.00	.00	69.18	7,625.00	7,625.00	
	Budget Transactions						
	Level		Transaction		Number of Units	Cost Per Unit	Total Amount
	Finance Review to IRC		CSBG - Operating Supplies		1.0000	7,625.00	7,625.00
							Finance Review to IRC Totals
							\$7,625.00
216-551 532.052	Food-Purchased	.00	1,000.00	.00	1,000.00	.00	
216-551 533.800	Office Supplies	2,652.93	7,217.00	1,094.81	8,317.00	1,100.00	15
	Budget Transactions						
	Level		Transaction		Number of Units	Cost Per Unit	Total Amount
	Finance Review to IRC		CSBG Office Supplies		1.0000	1,100.00	1,100.00
	Finance Review to IRC		Office Supplies		1.0000	7,217.00	7,217.00
							Finance Review to IRC Totals
							\$8,317.00
216-551 533.802	Small Equipment	4,299.00	196.00	.00	196.00	.00	
216-551 533.999	Serv/Supplies Offset	(4,068.57)	.00	.00	.00	.00	
216-551 540.006	Grants-Community	.00	30,000.00	.00	30,000.00	.00	
216-551 540.010	Grants-Services & Supplies	153,526.89	.00	102,794.66	.00	.00	
216-551 541.029	Csbg Grant	.00	126,797.00	.00	76,031.00	(50,766.00)	(40)
	Budget Transactions						
	Level		Transaction		Number of Units	Cost Per Unit	Total Amount
	Finance Review to IRC		CSBG		1.0000	126,797.00	126,797.00
	Finance Review to IRC		CSBG Housing		1.0000	(39,541.00)	(39,541.00)
	Finance Review to IRC		CSBG Office Supplies		1.0000	(1,100.00)	(1,100.00)
	Finance Review to IRC		CSBG Operating Supplies		1.0000	(7,625.00)	(7,625.00)
	Finance Review to IRC		CSBG Travel		1.0000	(2,500.00)	(2,500.00)
							Finance Review to IRC Totals
							\$76,031.00



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Fund 216 - Social Services							
EXPENSE							
Department 551 - Social Services-General							
Services & Supplies							
216-551 550.102	Bank Fees-Checking	.00	811.00	.00	982.00	171.00	21
	Services & Supplies Totals	\$466,984.59	\$596,774.00	\$396,992.04	\$626,379.00	\$29,605.00	5%
Debt Service							
216-551 550.013	Lease Interest Expense	414.50	.00	.00	.00	.00	
216-551 550.014	Lease Principal Expense	3,654.07	.00	.00	.00	.00	
	Debt Service Totals	\$4,068.57	\$0.00	\$0.00	\$0.00	\$0.00	+++
Other Financing Uses							
216-551 618.700	Transfers Out	73,767.00	73,767.00	43,029.00	73,767.00	.00	
	Budget Transactions						
	Level Transaction				Number of Units	Cost Per Unit	Total Amount
	Finance Review to IRC 2022 Community Center Bond transfer to fund 541				1.0000	73,767.00	73,767.00
					Finance Review to IRC Totals		\$73,767.00
216-551 619.000	Contingency	.00	55,407.00	.00	57,865.00	2,458.00	4
	Budget Transactions						
	Level Transaction				Number of Units	Cost Per Unit	Total Amount
	Finance Review to IRC Contingency				1.0000	57,865.00	57,865.00
					Finance Review to IRC Totals		\$57,865.00
	Other Financing Uses Totals	\$73,767.00	\$129,174.00	\$43,029.00	\$131,632.00	\$2,458.00	2%
Ending Fund Bal/Reserves							
216-551 625.214	Inventory Reserves	.00	90,842.00	.00	90,842.00	.00	
216-551 699.000	Ending Fund Balance	.00	1,691,422.00	.00	1,181,711.00	(509,711.00)	(30)
	Ending Fund Bal/Reserves Totals	\$0.00	\$1,782,264.00	\$0.00	\$1,272,553.00	(\$509,711.00)	(29%)
Department 551 - Social Services-General Totals		\$1,532,479.43	\$3,740,242.00	\$1,213,675.21	\$3,330,376.00	(\$409,866.00)	(11%)
Department 552 - Community Health Nurse							
Salaries & Wages							
216-552 510.000	Salaries & Wages	403,876.16	519,465.00	286,949.20	521,232.00	1,767.00	
216-552 511.170	Overtime	1,565.07	2,588.00	43.52	2,736.00	148.00	6
216-552 511.171	Holidays	22,177.00	.00	18,723.37	.00	.00	
216-552 511.172	Comp Paid	5,272.92	.00	1,829.19	.00	.00	
216-552 511.173	Vacation	33,664.89	.00	29,646.16	.00	.00	
216-552 511.174	Sick	15,858.92	.00	9,462.56	.00	.00	
	Salaries & Wages Totals	\$482,414.96	\$522,053.00	\$346,654.00	\$523,968.00	\$1,915.00	0%
Employee Benefits							
216-552 511.181	Retirement	158,920.66	190,906.00	122,203.74	191,554.00	648.00	



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Fund 216 - Social Services							
EXPENSE							
Department 552 - Community Health Nurse							
Employee Benefits							
216-552 511.182	Workers Comp	7,233.42	7,974.00	5,279.22	6,890.00	(1,084.00)	(14)
216-552 511.183	Group Insurance	44,074.57	49,653.00	34,822.51	62,338.00	12,685.00	26
216-552 511.184	Unemployment	2,459.41	2,642.00	1,756.91	711.00	(1,931.00)	(73)
216-552 511.186	Medicare	6,867.14	7,657.00	4,893.49	7,620.00	(37.00)	
	Employee Benefits Totals	\$219,555.20	\$258,832.00	\$168,955.87	\$269,113.00	\$10,281.00	4%
Services & Supplies							
216-552 520.064	Travel	900.18	3,000.00	.00	3,000.00	.00	
216-552 520.078	Printing & Binding	1,996.62	363.00	787.07	363.00	.00	
216-552 520.085	Telephone/Communications	.00	28.00	.00	28.00	.00	
216-552 520.088	Utilities	22,246.23	25,220.00	12,105.07	25,220.00	.00	
216-552 520.097	Maint B&G	.00	474.00	382.50	474.00	.00	
216-552 520.108	Maint Office Equip	4,511.15	3,000.00	805.39	3,000.00	.00	
216-552 520.136	Rents & Leases Equipment	4,635.97	6,000.00	3,435.71	6,000.00	.00	
216-552 520.147	Family Planning - Supplies	.00	3,547.00	.00	3,547.00	.00	
216-552 520.155	Licensing - Non-Software	1,270.79	309.00	.00	309.00	.00	
216-552 520.156	Risk Mgmt-County Insurance-Liability	11,149.00	13,615.00	10,211.25	17,342.00	3,727.00	27
216-552 520.170	Memberships	170.78	597.00	.00	597.00	.00	
216-552 520.200	Training & Education	2,782.00	4,000.00	925.00	4,000.00	.00	
216-552 520.256	Risk Mgmt Cost Allocation	.00	.00	.00	6,759.00	6,759.00	
216-552 521.100	Professional Services	26,204.91	150,299.00	19,727.14	150,299.00	.00	
216-552 521.250	Background Screening	20.00	.00	.00	.00	.00	
216-552 532.052	Food-Purchased	.00	1,000.00	1,072.05	1,000.00	.00	
216-552 532.065	Institutional Supplies	14,312.19	9,919.00	4,947.81	9,919.00	.00	
216-552 532.200	Immunizations	45,948.02	60,000.00	13,882.06	60,000.00	.00	
216-552 532.205	Family Planning (State)	(2,826.24)	49,577.00	.00	49,577.00	.00	
216-552 533.800	Office Supplies	1,160.63	4,664.00	1,051.04	4,664.00	.00	
216-552 533.802	Small Equipment	643.72	2,605.00	8,446.94	2,605.00	.00	
216-552 533.806	Software	9,863.48	9,078.00	8,024.00	9,078.00	.00	
216-552 533.999	Serv/Supplies Offset	(4,046.58)	.00	.00	.00	.00	
216-552 540.010	Grants-Services & Supplies	40,610.81	.00	47,749.40	.00	.00	
216-552 550.100	Bank Fees-Credit Card Processing	3,339.80	5,231.00	1,204.75	5,231.00	.00	
	Services & Supplies Totals	\$184,893.46	\$352,526.00	\$134,757.18	\$363,012.00	\$10,486.00	3%
Debt Service							
216-552 550.013	Lease Interest Expense	412.26	.00	.00	.00	.00	
216-552 550.014	Lease Principal Expense	3,634.32	.00	.00	.00	.00	
	Debt Service Totals	\$4,046.58	\$0.00	\$0.00	\$0.00	\$0.00	+++



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
Fund 216 - Social Services							
EXPENSE							
Department 552 - Community Health Nurse Totals		\$890,910.20	\$1,133,411.00	\$650,367.05	\$1,156,093.00	\$22,682.00	2%
Department 553 - Day Club							
Salaries & Wages							
216-553 510.000	Salaries & Wages	136,253.24	215,199.00	97,130.41	220,849.00	5,650.00	3
216-553 511.167	Vacation Payout	1,501.19	.00	241.16	.00	.00	
216-553 511.170	Overtime	197.82	330.00	.00	349.00	19.00	6
216-553 511.171	Holidays	7,625.23	.00	6,964.93	.00	.00	
216-553 511.173	Vacation	9,457.14	.00	4,355.45	.00	.00	
216-553 511.174	Sick	3,490.41	.00	10,390.82	.00	.00	
Salaries & Wages Totals		\$158,525.03	\$215,529.00	\$119,082.77	\$221,198.00	\$5,669.00	3%
Employee Benefits							
216-553 511.181	Retirement	52,541.74	79,087.00	42,742.78	81,164.00	2,077.00	3
216-553 511.182	Workers Comp	4,018.01	5,452.00	3,082.18	5,432.00	(20.00)	
216-553 511.183	Group Insurance	11,578.54	21,664.00	9,749.50	29,428.00	7,764.00	36
216-553 511.184	Unemployment	802.48	1,079.00	606.29	300.00	(779.00)	(72)
216-553 511.186	Medicare	2,259.04	3,122.00	1,700.46	3,203.00	81.00	3
Employee Benefits Totals		\$71,199.81	\$110,404.00	\$57,881.21	\$119,527.00	\$9,123.00	8%
Services & Supplies							
216-553 520.078	Printing & Binding	482.72	100.00	236.21	100.00	.00	
216-553 520.088	Utilities	21,063.99	24,122.00	10,804.47	24,122.00	.00	
216-553 520.097	Maint B&G	590.00	474.00	382.50	474.00	.00	
216-553 520.136	Rents & Leases Equipment	419.24	433.00	270.53	433.00	.00	
216-553 520.155	Licensing - Non-Software	1,175.07	2,000.00	872.94	2,000.00	.00	
216-553 520.156	Risk Mgmt-County Insurance-Liability	7,715.00	8,781.00	6,585.75	11,174.00	2,393.00	27
216-553 520.170	Memberships	.00	150.00	.00	150.00	.00	
216-553 520.200	Training & Education	134.00	2,000.00	15.00	2,000.00	.00	
216-553 520.256	Risk Mgmt Cost Allocation	.00	.00	.00	4,677.00	4,677.00	
216-553 521.100	Professional Services	143.00	.00	22.00	.00	.00	
216-553 521.250	Background Screening	835.50	1,000.00	489.00	1,000.00	.00	
216-553 532.020	Recreation Supplies	2,592.71	2,000.00	1,588.29	2,000.00	.00	
216-553 532.052	Food-Purchased	1,030.42	2,000.00	251.56	2,000.00	.00	
216-553 532.065	Institutional Supplies	263.29	100.00	264.12	100.00	.00	
216-553 533.800	Office Supplies	1,002.73	2,000.00	457.20	2,000.00	.00	
Services & Supplies Totals		\$37,447.67	\$45,160.00	\$22,239.57	\$52,230.00	\$7,070.00	16%
Department 553 - Day Club Totals		\$267,172.51	\$371,093.00	\$199,203.55	\$392,955.00	\$21,862.00	6%
EXPENSE TOTALS		\$3,670,002.12	\$5,627,175.00	\$2,620,248.83	\$5,261,853.00	(\$365,322.00)	(6%)
Fund 216 - Social Services Totals							
REVENUE TOTALS		\$3,774,291.68	\$5,627,175.00	\$1,673,232.67	\$5,261,853.00	(\$365,322.00)	(6%)



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	EXPENSE TOTALS	\$3,670,002.12	\$5,627,175.00	\$2,620,248.83	\$5,261,853.00	(\$365,322.00)	(6%)
Fund	216 - Social Services Totals	\$104,289.56	\$0.00	(\$947,016.16)	\$0.00	\$0.00	+++



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Fund 217 - One Nevada (Opioid Settlement)							
REVENUE							
Department 000 - Revenue							
Charges For Service							
217-000 342.520	One Nevada Opioid Settlement Agreement Revenue	448,020.44	379,254.00	332,809.96	452,547.00	73,293.00	19
217-000 342.521	Other Opioid Settlement Agreement Revenue	37,873.63	.00	.00	.00	.00	
Charges For Service Totals		\$485,894.07	\$379,254.00	\$332,809.96	\$452,547.00	\$73,293.00	19%
Beg.Fund Bal./Reserves							
217-000 301.000	Opening Fund Balance (Unassigned)	.00	164,573.00	.00	152,613.00	(11,960.00)	(7)
217-000 301.050	Opening Fund Balance - Prior Year Contingency	.00	1,788.00	.00	1,738.00	(50.00)	(3)
Beg.Fund Bal./Reserves Totals		\$0.00	\$166,361.00	\$0.00	\$154,351.00	(\$12,010.00)	(7%)
Department 000 - Revenue Totals		\$485,894.07	\$545,615.00	\$332,809.96	\$606,898.00	\$61,283.00	11%
REVENUE TOTALS		\$485,894.07	\$545,615.00	\$332,809.96	\$606,898.00	\$61,283.00	11%
EXPENSE							
Department 551 - Social Services-General							
Salaries & Wages							
217-551 510.000	Salaries & Wages	68,556.24	79,243.00	45,885.12	84,042.00	4,799.00	6
217-551 511.171	Holidays	3,510.96	.00	3,057.44	.00	.00	
217-551 511.173	Vacation	2,032.80	.00	2,132.48	.00	.00	
217-551 511.174	Sick	2,663.36	.00	2,141.60	.00	.00	
Salaries & Wages Totals		\$76,763.36	\$79,243.00	\$53,216.64	\$84,042.00	\$4,799.00	6%
Employee Benefits							
217-551 511.181	Retirement	25,715.71	29,122.00	19,417.61	30,886.00	1,764.00	6
217-551 511.182	Workers Comp	1,360.84	1,384.00	942.12	1,374.00	(10.00)	(1)
217-551 511.183	Group Insurance	4,402.07	4,428.00	4,651.30	13,441.00	9,013.00	204
217-551 511.184	Unemployment	405.26	418.00	275.71	114.00	(304.00)	(73)
217-551 511.186	Medicare	1,167.72	1,210.00	780.90	1,219.00	9.00	1
Employee Benefits Totals		\$33,051.60	\$36,562.00	\$26,067.64	\$47,034.00	\$10,472.00	29%
Services & Supplies							
217-551 520.001	Unanticipated Services & Supplies	.00	275,459.00	84,300.00	143,922.00	(131,537.00)	(48)
217-551 521.100	Professional Services	14,971.40	.00	.00	.00	.00	
217-551 540.006	Grants-Community	95,663.60	.00	134,321.96	.00	.00	
217-551 540.010	Grants-Services & Supplies	9,855.00	.00	.00	.00	.00	
Services & Supplies Totals		\$120,490.00	\$275,459.00	\$218,621.96	\$143,922.00	(\$131,537.00)	(48%)
Capital Outlay/Projects							
217-551 564.500	Machinery & Equipment	23,823.46	.00	.00	.00	.00	
Capital Outlay/Projects Totals		\$23,823.46	\$0.00	\$0.00	\$0.00	\$0.00	+++



FY27 Tentative Budget - BOCC March 23, 24, 30, 31, 2026

Budget Year 2027

G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
Fund 217 - One Nevada (Opioid Settlement)							
EXPENSE							
Department 551 - Social Services-General							
Other Financing Uses							
217-551 618.700	Transfers Out	.00	.00	.00	177,242.00	177,242.00	
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	101 - General MOST position appr BOCC 2/5/26				1.0000	177,242.00	177,242.00
Finance Review to IRC Totals							\$177,242.00
217-551 619.000	Contingency	.00	1,738.00	.00	4,125.00	2,387.00	137
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	Contingency				1.0000	4,125.00	4,125.00
Finance Review to IRC Totals							\$4,125.00
Other Financing Uses Totals		\$0.00	\$1,738.00	\$0.00	\$181,367.00	\$179,629.00	10335%
Ending Fund Bal/Reserves							
217-551 625.103	Appropriated Reserve	.00	152,613.00	.00	150,533.00	(2,080.00)	(1)
Ending Fund Bal/Reserves Totals		\$0.00	\$152,613.00	\$0.00	\$150,533.00	(\$2,080.00)	(1%)
Department 551 - Social Services-General Totals		\$254,128.42	\$545,615.00	\$297,906.24	\$606,898.00	\$61,283.00	11%
EXPENSE TOTALS		\$254,128.42	\$545,615.00	\$297,906.24	\$606,898.00	\$61,283.00	11%
Fund 217 - One Nevada (Opioid Settlement) Totals							
REVENUE TOTALS		\$485,894.07	\$545,615.00	\$332,809.96	\$606,898.00	\$61,283.00	11%
EXPENSE TOTALS		\$254,128.42	\$545,615.00	\$297,906.24	\$606,898.00	\$61,283.00	11%
Fund 217 - One Nevada (Opioid Settlement) Totals		\$231,765.65	\$0.00	\$34,903.72	\$0.00	\$0.00	+++



FY27 Tentative Budget - BOCC March 23, 24, 30,
31, 2026

Budget Year 2027

G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
Fund 220 - PALS Sales Tax Fund							
REVENUE							
Department 000 - Revenue							
Intergovernmental Revenue							
220-000 331.011	Sales Tax .25 County Option Parks Library Senior Svs	2,944,279.27	2,904,764.00	1,624,773.38	2,987,789.00	83,025.00	3
	Intergovernmental Revenue Totals	\$2,944,279.27	\$2,904,764.00	\$1,624,773.38	\$2,987,789.00	\$83,025.00	3%
	Department 000 - Revenue Totals	\$2,944,279.27	\$2,904,764.00	\$1,624,773.38	\$2,987,789.00	\$83,025.00	3%
	REVENUE TOTALS	\$2,944,279.27	\$2,904,764.00	\$1,624,773.38	\$2,987,789.00	\$83,025.00	3%
EXPENSE							
Department 998 - PALS Sales Tax Pass Through							
Other Financing Uses							
220-998 618.700	Transfers Out	2,944,279.27	2,904,764.00	1,328,157.96	2,987,789.00	83,025.00	3
Budget Transactions							
	Level	Transaction			Number of Units	Cost Per Unit	Total Amount
	Finance Review to IRC	20% Parks (Resolution 2019R-038)			1.0000	597,558.00	597,558.00
	Finance Review to IRC	25% Senior Services (Resolution 2019R-038)			1.0000	746,947.00	746,947.00
	Finance Review to IRC	55% Library (Resolution 2019R-038)			1.0000	1,643,284.00	1,643,284.00
					Finance Review to IRC Totals		\$2,987,789.00
	Other Financing Uses Totals	\$2,944,279.27	\$2,904,764.00	\$1,328,157.96	\$2,987,789.00	\$83,025.00	3%
Department 998 - PALS Sales Tax Pass Through Totals		\$2,944,279.27	\$2,904,764.00	\$1,328,157.96	\$2,987,789.00	\$83,025.00	3%
	EXPENSE TOTALS	\$2,944,279.27	\$2,904,764.00	\$1,328,157.96	\$2,987,789.00	\$83,025.00	3%
Fund 220 - PALS Sales Tax Fund Totals							
	REVENUE TOTALS	\$2,944,279.27	\$2,904,764.00	\$1,624,773.38	\$2,987,789.00	\$83,025.00	3%
	EXPENSE TOTALS	\$2,944,279.27	\$2,904,764.00	\$1,328,157.96	\$2,987,789.00	\$83,025.00	3%
Fund 220 - PALS Sales Tax Fund Totals		\$0.00	\$0.00	\$296,615.42	\$0.00	\$0.00	+++



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Budget Year 2027

G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
Fund 222 - Law Library							
REVENUE							
Department 000 - Revenue							
Charges For Service							
222-000 341.601	Clerks Fees	19,650.25	19,000.00	13,699.98	19,000.00	.00	
Charges For Service Totals		\$19,650.25	\$19,000.00	\$13,699.98	\$19,000.00	\$0.00	0%
Miscellaneous Revenue							
222-000 361.205	Investment-FMV Adjust	1,045.09	.00	.00	.00	.00	
222-000 361.211	Invest. Earnings-LGIP	683.55	324.00	484.40	436.00	112.00	35
222-000 361.212	Invest. Earnings-BNY Mellon	1,364.49	972.00	1,095.09	1,234.00	262.00	27
222-000 361.250	Inv Service Fees (Contra)	(32.24)	(30.00)	(18.74)	(34.00)	(4.00)	13
Miscellaneous Revenue Totals		\$3,060.89	\$1,266.00	\$1,560.75	\$1,636.00	\$370.00	29%
Beg.Fund Bal./Reserves							
222-000 301.000	Opening Fund Balance (Unassigned)	.00	64,230.00	.00	72,549.00	8,319.00	13
222-000 301.050	Opening Fund Balance - Prior Year Contingency	.00	154.00	.00	186.00	32.00	21
Beg.Fund Bal./Reserves Totals		\$0.00	\$64,384.00	\$0.00	\$72,735.00	\$8,351.00	13%
Department 000 - Revenue Totals		\$22,711.14	\$84,650.00	\$15,260.73	\$93,371.00	\$8,721.00	10%
REVENUE TOTALS		\$22,711.14	\$84,650.00	\$15,260.73	\$93,371.00	\$8,721.00	10%

EXPENSE

Department 391 - Law Library							
Services & Supplies							
222-391 521.500	Central Svcs Cost Allocation	732.00	404.00	303.00	331.00	(73.00)	(18)
222-391 532.055	Books & Periodicals	691.46	823.00	.00	947.00	124.00	15

Budget Transactions						
Level	Transaction		Number of Units	Cost Per Unit	Total Amount	
Finance Review to IRC	Base budget		1.0000	823.00	823.00	
Finance Review to IRC	FY 26-27 increase in cost for Matthew Bender		1.0000	124.00	124.00	
Finance Review to IRC Totals					\$947.00	

222-391 533.800	Office Supplies	690.00	1,000.00	.00	392.00	(608.00)	(61)
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Budget Transactions						
Level	Transaction		Number of Units	Cost Per Unit	Total Amount	
Finance Review to IRC	Base Budget		1.0000	1,000.00	1,000.00	
Finance Review to IRC	Decreased spending-move to Books/Periodicals & Software		1.0000	(608.00)	(608.00)	
Finance Review to IRC Totals					\$392.00	

222-391 533.806	Software	9,210.96	9,672.00	6,447.68	10,156.00	484.00	5
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Budget Transactions						
Level	Transaction		Number of Units	Cost Per Unit	Total Amount	
Finance Review to IRC	Base budget		1.0000	9,672.00	9,672.00	



FY27 Tentative Budget - BOCC March 23, 24, 30, 31, 2026

Budget Year 2027

G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
Fund 222 - Law Library							
EXPENSE							
Department 391 - Law Library							
Services & Supplies							
	Finance Review to IRC					1.0000	484.00
	Scheduled contract increase Thomson Reuters						484.00
	Finance Review to IRC Totals						\$10,156.00
222-391 550.102	Bank Fees-Checking	.00	16.00	.00	18.00	2.00	13
	Services & Supplies Totals	\$11,324.42	\$11,915.00	\$6,750.68	\$11,844.00	(\$71.00)	(1%)
	Other Financing Uses						
222-391 619.000	Contingency	.00	186.00	.00	178.00	(8.00)	(4)
	Budget Transactions						
	Level					Number of Units	Cost Per Unit
	Finance Review to IRC					1.0000	178.00
	Contingency						178.00
	Finance Review to IRC Totals						\$178.00
	Other Financing Uses Totals	\$0.00	\$186.00	\$0.00	\$178.00	(\$8.00)	(4%)
	Ending Fund Bal/Reserves						
222-391 699.000	Ending Fund Balance	.00	72,549.00	.00	81,349.00	8,800.00	12
	Ending Fund Bal/Reserves Totals	\$0.00	\$72,549.00	\$0.00	\$81,349.00	\$8,800.00	12%
	Department 391 - Law Library Totals	\$11,324.42	\$84,650.00	\$6,750.68	\$93,371.00	\$8,721.00	10%
	EXPENSE TOTALS	\$11,324.42	\$84,650.00	\$6,750.68	\$93,371.00	\$8,721.00	10%
	Fund 222 - Law Library Totals						
	REVENUE TOTALS	\$22,711.14	\$84,650.00	\$15,260.73	\$93,371.00	\$8,721.00	10%
	EXPENSE TOTALS	\$11,324.42	\$84,650.00	\$6,750.68	\$93,371.00	\$8,721.00	10%
	Fund 222 - Law Library Totals	\$11,386.72	\$0.00	\$8,510.05	\$0.00	\$0.00	+++



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Budget Year 2027

G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
Fund 224 - Library							
REVENUE							
Department 000 - Revenue							
Intergovernmental Revenue							
224-000 331.500	Grant Revenue - Federal	.00	.00	5,000.00	.00	.00	
224-000 331.510	Grant Revenue - State	18,260.00	.00	7,894.00	.00	.00	
224-000 360.770	Reimbursement-Governmental	2,000.00	.00	.00	.00	.00	
Intergovernmental Revenue Totals		\$20,260.00	\$0.00	\$12,894.00	\$0.00	\$0.00	+++
Miscellaneous Revenue							
224-000 360.901	Reimbursements	3,932.06	.00	2,999.88	.00	.00	
224-000 361.205	Investment-FMV Adjust	14,952.54	.00	.00	.00	.00	
224-000 361.211	Invest. Earnings-LGIP	9,754.39	7,108.00	7,205.56	7,076.00	(32.00)	
224-000 361.212	Invest. Earnings-BNY Mellon	19,453.79	21,325.00	16,288.67	2,009.00	(19,316.00)	(91)
224-000 361.250	Inv Service Fees (Contra)	(482.09)	(659.00)	(298.23)	(548.00)	111.00	(17)
Miscellaneous Revenue Totals		\$47,610.69	\$27,774.00	\$26,195.88	\$8,537.00	(\$19,237.00)	(69%)
Other Financing Sources							
224-000 392.000	Transfers In	1,619,353.60	1,597,620.00	730,486.86	1,643,284.00	45,664.00	3
Budget Transactions							
Level		Transaction		Number of Units		Cost Per Unit	Total Amount
Finance Review to IRC		PALS Tax - From Fund 220		1.0000		1,643,284.00	1,643,284.00
Finance Review to IRC Totals							\$1,643,284.00
224-000 392.050	Transfers In-General Fund	576,838.00	565,338.00	424,002.00	554,031.00	(11,307.00)	(2)
Budget Transactions							
Level		Transaction		Number of Units		Cost Per Unit	Total Amount
Finance Review to IRC		101-GF Program Support FY27		1.0000		554,031.00	554,031.00
Finance Review to IRC Totals							\$554,031.00
Other Financing Sources Totals		\$2,196,191.60	\$2,162,958.00	\$1,154,488.86	\$2,197,315.00	\$34,357.00	2%
Beg.Fund Bal./Reserves							
224-000 301.000	Opening Fund Balance (Unassigned)	.00	999,403.00	.00	837,752.00	(161,651.00)	(16)
224-000 301.050	Opening Fund Balance - Prior Year	.00	34,377.00	.00	35,614.00	1,237.00	4
Contingency							
Beg.Fund Bal./Reserves Totals		\$0.00	\$1,033,780.00	\$0.00	\$873,366.00	(\$160,414.00)	(16%)
Department 000 - Revenue Totals		\$2,264,062.29	\$3,224,512.00	\$1,193,578.74	\$3,079,218.00	(\$145,294.00)	(5%)
REVENUE TOTALS		\$2,264,062.29	\$3,224,512.00	\$1,193,578.74	\$3,079,218.00	(\$145,294.00)	(5%)
EXPENSE							
Department 804 - Library							
Salaries & Wages							
224-804 510.000	Salaries & Wages	873,522.68	1,135,046.00	564,911.63	1,169,164.00	34,118.00	3
224-804 511.167	Vacation Payout	10,295.59	.00	2,614.53	.00	.00	
224-804 511.169	Comp Payout	415.15	.00	.00	.00	.00	



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
Fund 224 - Library							
EXPENSE							
Department 804 - Library							
Salaries & Wages							
224-804 511.170	Overtime	492.10	820.00	56.30	500.00	(320.00)	(39)
224-804 511.171	Holidays	45,304.02	.00	37,653.62	.00	.00	
224-804 511.172	Comp Paid	9,230.67	.00	4,499.28	.00	.00	
224-804 511.173	Vacation	75,267.60	.00	37,275.86	.00	.00	
224-804 511.174	Sick	50,349.92	.00	35,963.93	.00	.00	
224-804 511.178	Sick Leave Payoff	35,712.00	.00	.00	.00	.00	
	Salaries & Wages Totals	\$1,100,589.73	\$1,135,866.00	\$682,975.15	\$1,169,664.00	\$33,798.00	3%
Employee Benefits							
224-804 511.181	Retirement	337,745.90	392,565.00	238,038.42	403,826.00	11,261.00	3
224-804 511.182	Workers Comp	20,293.23	21,818.00	13,461.70	21,853.00	35.00	
224-804 511.183	Group Insurance	136,227.93	146,870.00	92,954.37	162,216.00	15,346.00	10
224-804 511.184	Unemployment	5,484.12	5,645.00	3,423.97	1,593.00	(4,052.00)	(72)
224-804 511.186	Medicare	15,536.33	16,558.00	9,630.43	17,054.00	496.00	3
224-804 511.189	Cell Phone Stipend	2,040.00	2,040.00	1,360.00	2,040.00	.00	
224-804 511.195	Social Security	.00	811.00	.00	.00	(811.00)	(100)
224-804 511.201	PEBS-Ret.Medical	6,708.00	6,708.00	4,472.00	7,043.00	335.00	5
	Employee Benefits Totals	\$524,035.51	\$593,015.00	\$363,340.89	\$615,625.00	\$22,610.00	4%
Services & Supplies							
224-804 520.029	Program Underwriting	.00	3,924.00	.00	3,924.00	.00	
224-804 520.060	Postage/Po Box Rent	3,741.28	2,285.00	2,396.93	2,285.00	.00	
224-804 520.064	Travel	94.22	1,000.00	1,271.30	1,000.00	.00	
224-804 520.072	Advertising	.00	334.00	324.00	334.00	.00	
224-804 520.078	Printing & Binding	597.24	1,186.00	(166.06)	1,186.00	.00	
224-804 520.085	Telephone/Communications	25,920.05	29,932.00	16,506.42	29,932.00	.00	
224-804 520.088	Utilities	36,143.66	42,739.00	19,091.65	42,739.00	.00	
224-804 520.097	Maint B&G	10,268.06	546.00	69.98	546.00	.00	
224-804 520.098	Janitorial Services	34,299.96	29,802.00	22,866.64	29,802.00	.00	
224-804 520.107	Maint Equip	68.98	79.00	137.96	79.00	.00	
224-804 520.114	Motor Pool Expense	5,917.00	6,129.00	3,577.00	6,049.00	(80.00)	(1)
224-804 520.116	Veh. Maint-Co Shop	312.88	6,115.00	.00	4,674.00	(1,441.00)	(24)
224-804 520.136	Rents & Leases Equipment	1,313.40	3,454.00	875.60	3,454.00	.00	
224-804 520.156	Risk Mgmt-County Insurance-Liability	38,886.00	40,401.00	30,300.75	51,412.00	11,011.00	27
224-804 520.170	Memberships	1,000.00	1,104.00	765.00	1,104.00	.00	
224-804 520.200	Training & Education	641.88	3,000.00	1,186.00	3,000.00	.00	
224-804 520.256	Risk Mgmt Cost Allocation	19,061.00	21,920.00	16,440.00	21,522.00	(398.00)	(2)
224-804 521.100	Professional Services	28,949.06	32,032.00	17,665.00	32,032.00	.00	
224-804 521.134	Cataloging	11,793.78	14,590.00	8,225.69	14,590.00	.00	



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
Fund 224 - Library							
EXPENSE							
Department 804 - Library							
Services & Supplies							
224-804 521.500	Central Svcs Cost Allocation	179,648.00	183,377.00	137,532.75	195,843.00	12,466.00	7
224-804 530.001	Circulation Supplies	2,426.85	2,500.00	852.87	2,500.00	.00	
224-804 532.003	Gas & Oil	64.56	2,960.00	.00	2,960.00	.00	
224-804 532.054	Library Materials-Books	166,657.02	126,990.00	92,202.38	126,990.00	.00	
224-804 532.057	Processing Materials	650.43	3,986.00	5,898.90	3,986.00	.00	
224-804 532.059	Library Materials-Digital	13,507.47	16,646.00	9,077.37	16,646.00	.00	
224-804 533.800	Office Supplies	3,400.06	4,218.00	3,544.67	4,218.00	.00	
224-804 533.802	Small Equipment	3,234.86	1,256.00	877.31	1,256.00	.00	
224-804 533.806	Software	33,921.83	34,818.00	28,294.36	34,818.00	.00	
224-804 533.813	Office Products Program	1,592.52	1,610.00	616.09	1,610.00	.00	
224-804 533.817	Small Projects	6.25	1,560.00	40.00	1,560.00	.00	
224-804 541.501	Grant Match-Serv & Supplies	.00	948.00	.00	948.00	.00	
224-804 550.100	Bank Fees-Credit Card Processing	463.28	469.00	329.28	469.00	.00	
224-804 550.102	Bank Fees-Checking	.00	355.00	.00	290.00	(65.00)	(18)
	Services & Supplies Totals	\$624,581.58	\$622,265.00	\$420,799.84	\$643,758.00	\$21,493.00	3%
Capital Outlay/Projects							
224-804 562.000	Capital Projects	.00	.00	15,643.55	.00	.00	
	Capital Outlay/Projects Totals	\$0.00	\$0.00	\$15,643.55	\$0.00	\$0.00	+++
Other Financing Uses							
224-804 619.000	Contingency	.00	35,614.00	.00	36,436.00	822.00	2
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	Contingency				1.0000	36,436.00	36,436.00
					Finance Review to IRC Totals		\$36,436.00
	Other Financing Uses Totals	\$0.00	\$35,614.00	\$0.00	\$36,436.00	\$822.00	2%
Ending Fund Bal/Reserves							
224-804 699.000	Ending Fund Balance	.00	837,752.00	.00	613,735.00	(224,017.00)	(27)
	Ending Fund Bal/Reserves Totals	\$0.00	\$837,752.00	\$0.00	\$613,735.00	(\$224,017.00)	(27%)
Department 804 - Library Totals		\$2,249,206.82	\$3,224,512.00	\$1,482,759.43	\$3,079,218.00	(\$145,294.00)	(5%)
EXPENSE TOTALS		\$2,249,206.82	\$3,224,512.00	\$1,482,759.43	\$3,079,218.00	(\$145,294.00)	(5%)
Fund 224 - Library Totals							
REVENUE TOTALS		\$2,264,062.29	\$3,224,512.00	\$1,193,578.74	\$3,079,218.00	(\$145,294.00)	(5%)
EXPENSE TOTALS		\$2,249,206.82	\$3,224,512.00	\$1,482,759.43	\$3,079,218.00	(\$145,294.00)	(5%)
Fund 224 - Library Totals		\$14,855.47	\$0.00	(\$289,180.69)	\$0.00	\$0.00	+++



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted																																
Fund 232 - Road Operating																																							
REVENUE																																							
Department 000 - Revenue																																							
Taxes																																							
232-000 311.900	Proceeds Of Mines	.00	.00	.00	.00	.00																																	
232-000 318.422	Room Tax-East Fork-Commercial	151,908.64	149,477.00	82,053.33	150,000.00	523.00																																	
232-000 335.515	Gas Tax.01 County Option	207,167.19	213,867.00	108,493.15	217,373.00	3,506.00	2																																
	<i>Taxes Totals</i>	\$359,075.83	\$363,344.00	\$190,546.48	\$367,373.00	\$4,029.00	1%																																
Intergovernmental Revenue																																							
232-000 331.500	Grant Revenue - Federal	74,191.64	.00	.00	.00	.00																																	
232-000 334.810	National Forest Distribution	3,491.07	.00	.00	.00	.00																																	
232-000 335.513	Gasoline Tax 2.35	399,225.68	407,743.00	200,628.73	400,965.00	(6,778.00)	(2)																																
232-000 335.521	Gas Tax 1.75	358,043.52	371,065.00	188,317.25	377,092.00	6,027.00	2																																
232-000 335.522	Gas Tax 1.25	212,354.26	217,074.00	106,717.55	212,922.00	(4,152.00)	(2)																																
	<i>Intergovernmental Revenue Totals</i>	\$1,047,306.17	\$995,882.00	\$495,663.53	\$990,979.00	(\$4,903.00)	0%																																
Charges For Service																																							
232-000 343.150	Repay For Road Work	14,320.58	.00	18,345.51	.00	.00																																	
	<i>Charges For Service Totals</i>	\$14,320.58	\$0.00	\$18,345.51	\$0.00	\$0.00	+++																																
Miscellaneous Revenue																																							
232-000 360.312	Room Tax Penalties-East Fork - Commercial	457.45	.00	.00	.00	.00																																	
232-000 360.316	Room Tax Interest-East Fork-Commercial	99.56	.00	.00	.00	.00																																	
232-000 360.800	Miscellaneous	16,840.00	.00	.00	.00	.00																																	
232-000 360.901	Reimbursements	50.00	.00	.00	.00	.00																																	
232-000 361.205	Investment-FMV Adjust	34,545.62	.00	.00	.00	.00																																	
232-000 361.211	Invest. Earnings-LGIP	26,233.87	18,595.00	15,197.69	16,624.00	(1,971.00)	(11)																																
232-000 361.212	Invest. Earnings-BNY Mellon	52,175.18	55,785.00	34,367.84	47,011.00	(8,774.00)	(16)																																
232-000 361.250	Inv Service Fees (Contra)	(1,228.39)	(1,724.00)	(598.24)	(1,287.00)	437.00	(25)																																
232-000 362.180	Sale of Scrap Metal	1,693.37	.00	.00	.00	.00																																	
232-000 391.100	Sale Of Property - Non-Capital Asset	142.50	.00	.00	.00	.00																																	
	<i>Miscellaneous Revenue Totals</i>	\$131,009.16	\$72,656.00	\$48,967.29	\$62,348.00	(\$10,308.00)	(14%)																																
Other Financing Sources																																							
232-000 391.101	Sale of Property - Capital Asset	.00	.00	11,500.00	.00	.00																																	
232-000 392.000	Transfers In	100,000.00	100,000.00	100,000.00	100,000.00	.00																																	
	<i>Other Financing Sources Totals</i>	\$100,000.00	\$100,000.00	\$111,500.00	\$100,000.00	\$0.00	0%																																
<table><tr><td colspan="2">Budget Transactions</td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>Level</td><td>Transaction</td><td></td><td></td><td></td><td>Number of Units</td><td>Cost Per Unit</td><td>Total Amount</td></tr><tr><td>Finance Review to IRC</td><td>430 - Regional Transportation</td><td></td><td></td><td></td><td>1.0000</td><td>100,000.00</td><td>100,000.00</td></tr><tr><td colspan="6">Finance Review to IRC Totals</td><td></td><td>\$100,000.00</td></tr></table>								Budget Transactions								Level	Transaction				Number of Units	Cost Per Unit	Total Amount	Finance Review to IRC	430 - Regional Transportation				1.0000	100,000.00	100,000.00	Finance Review to IRC Totals							\$100,000.00
Budget Transactions																																							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount																																
Finance Review to IRC	430 - Regional Transportation				1.0000	100,000.00	100,000.00																																
Finance Review to IRC Totals							\$100,000.00																																



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
Fund 232 - Road Operating							
REVENUE							
Department 000 - Revenue							
Beg.Fund Bal./Reserves							
232-000 301.000	Opening Fund Balance (Unassigned)	.00	1,106,843.00	.00	947,135.00	(159,708.00)	(14)
232-000 301.050	Opening Fund Balance - Prior Year Contingency	.00	31,135.00	.00	33,564.00	2,429.00	8
	Beg.Fund Bal./Reserves Totals	\$0.00	\$1,137,978.00	\$0.00	\$980,699.00	(\$157,279.00)	(14%)
	Department 000 - Revenue Totals	\$1,651,711.74	\$2,669,860.00	\$865,022.81	\$2,501,399.00	(\$168,461.00)	(6%)
	REVENUE TOTALS	\$1,651,711.74	\$2,669,860.00	\$865,022.81	\$2,501,399.00	(\$168,461.00)	(6%)
EXPENSE							
Department 431 - Road Operating							
Salaries & Wages							
232-431 510.000	Salaries & Wages	478,636.15	737,674.00	345,093.51	772,371.00	34,697.00	5
232-431 510.145	Incentive Pay	1,650.00	1,800.00	1,200.00	1,800.00	.00	
232-431 511.170	Overtime	122.58	.00	2,539.67	.00	.00	
232-431 511.171	Holidays	26,203.41	.00	24,601.55	.00	.00	
232-431 511.172	Comp Paid	1,241.06	.00	167.89	.00	.00	
232-431 511.173	Vacation	47,961.12	.00	37,819.20	.00	.00	
232-431 511.174	Sick	20,922.31	.00	24,033.01	.00	.00	
232-431 511.175	Standby Time	5.00	5,304.00	.00	5,609.00	305.00	6
232-431 511.176	Call Back	479.52	.00	3,347.03	.00	.00	
	Salaries & Wages Totals	\$577,221.15	\$744,778.00	\$438,801.86	\$779,780.00	\$35,002.00	5%
Employee Benefits							
232-431 511.181	Retirement	191,199.11	271,101.00	155,672.03	283,852.00	12,751.00	5
232-431 511.182	Workers Comp	9,913.82	13,054.00	7,490.85	12,981.00	(73.00)	(1)
232-431 511.183	Group Insurance	71,359.96	102,156.00	61,370.32	109,622.00	7,466.00	7
232-431 511.184	Unemployment	2,898.38	3,719.00	2,206.04	1,057.00	(2,662.00)	(72)
232-431 511.186	Medicare	8,084.33	10,768.00	6,031.39	11,271.00	503.00	5
232-431 511.187	Uniform Allowance	1,537.50	1,538.00	1,607.08	1,538.00	.00	
232-431 511.189	Cell Phone Stipend	255.00	319.00	212.48	319.00	.00	
232-431 511.201	PEBS-Ret.Medical	4,680.00	7,532.00	3,120.00	7,908.00	376.00	5
	Employee Benefits Totals	\$289,928.10	\$410,187.00	\$237,710.19	\$428,548.00	\$18,361.00	4%
Services & Supplies							
232-431 520.017	Snow Removal	9,999.00	99,999.00	9,999.00	19,999.00	(80,000.00)	(80)
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	Base Budget				1.0000	99,999.00	99,999.00



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
Fund 232 - Road Operating							
EXPENSE							
Department 431 - Road Operating							
Services & Supplies							
	Finance Review to IRC		Transfer Basin related costs to TDTD			1.0000	(80,000.00)
						Finance Review to IRC Totals	(80,000.00)
							\$19,999.00
232-431 520.037	Weed Spraying	.00	24,000.00	17,658.61	24,000.00	.00	
232-431 520.064	Travel	44.49	.00	.00	.00	.00	
232-431 520.078	Printing & Binding	848.76	900.00	454.86	900.00	.00	
232-431 520.085	Telephone/Communications	4,708.32	5,800.00	3,294.73	5,800.00	.00	
232-431 520.088	Utilities	69,100.89	71,903.00	44,761.81	71,903.00	.00	
232-431 520.103	Maint Road	221.34	.00	26,289.30	.00	.00	
232-431 520.107	Maint Equip	.00	42.00	271.33	42.00	.00	
232-431 520.108	Maint Office Equip	41.91	.00	.00	.00	.00	
232-431 520.113	Maint Traffic Light	259,883.51	115,000.00	69,894.27	.00	(115,000.00)	(100)
232-431 520.114	Motor Pool Expense	22,874.00	22,494.00	13,125.00	26,070.00	3,576.00	16
232-431 520.116	Veh. Maint-Co Shop	235,421.09	252,038.00	134,781.17	236,249.00	(15,789.00)	(6)
232-431 520.136	Rents & Leases Equipment	8,840.71	18,273.00	9,020.53	18,273.00	.00	
232-431 520.156	Risk Mgmt-County Insurance-Liability	16,500.00	23,855.00	17,891.25	30,195.00	6,340.00	27
232-431 520.158	Fees Or Permits	100.00	103.00	.00	103.00	.00	
232-431 520.170	Memberships	444.94	536.00	658.33	536.00	.00	
232-431 520.200	Training & Education	789.75	680.00	980.00	680.00	.00	
232-431 520.256	Risk Mgmt Cost Allocation	12,127.00	13,946.00	10,459.50	12,640.00	(1,306.00)	(9)
232-431 521.100	Professional Services	272.00	309.00	.00	309.00	.00	
232-431 521.140	Physicals/Preventative Medical	472.00	125.00	284.00	125.00	.00	
232-431 521.500	Central Svcs Cost Allocation	92,847.00	106,774.00	80,080.50	148,733.00	41,959.00	39
232-431 532.003	Gas & Oil	41,315.48	55,929.00	20,572.32	55,929.00	.00	
232-431 532.006	Small Tools	.00	623.00	94.95	623.00	.00	
232-431 532.028	Uniforms	1,858.24	2,948.00	2,145.84	2,948.00	.00	
232-431 532.032	Clothing(Non-Uniform)	.00	309.00	.00	309.00	.00	
232-431 532.091	Signs	7,068.75	20,024.00	12,038.92	20,024.00	.00	
232-431 532.092	Building Supplies	.00	.00	17.20	.00	.00	
232-431 532.094	Other Maintenance Supply	228,592.94	245,552.00	102,304.00	325,552.00	80,000.00	33
Budget Transactions							
Level	Transaction					Number of Units	Cost Per Unit
Finance Review to IRC	Base Budget					1.0000	245,552.00
Finance Review to IRC	Transfer Snow Removal Savings to Other Maintenance					1.0000	80,000.00
						Finance Review to IRC Totals	\$325,552.00



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
Fund 232 - Road Operating							
EXPENSE							
Department 431 - Road Operating							
Services & Supplies							
232-431 532.105	Safety Supplies	21.99	1,383.00	.00	1,383.00	.00	
232-431 532.118	Major Repair and Maintenance	1,312.50	.00	4,000.00	.00	.00	
232-431 533.800	Office Supplies	615.83	1,216.00	341.81	1,216.00	.00	
232-431 533.802	Small Equipment	1,224.30	.00	.00	.00	.00	
232-431 550.102	Bank Fees-Checking	.00	930.00	.00	681.00	(249.00)	(27)
	Services & Supplies Totals	\$1,017,546.74	\$1,085,691.00	\$581,419.23	\$1,005,222.00	(\$80,469.00)	(7%)
Debt Service							
232-431 550.014	Lease Principal Expense	.00	1,601.00	.00	1,601.00	.00	
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	GASB 87 Leases				1.0000	1,601.00	1,601.00
							Finance Review to IRC Totals
							\$1,601.00
	Debt Service Totals	\$0.00	\$1,601.00	\$0.00	\$1,601.00	\$0.00	0%
Capital Outlay/Projects							
232-431 564.500	Machinery & Equipment	.00	.00	.00	.00	.00	
232-431 564.700	Motor Vehicles	.00	.00	463.44	.00	.00	
	Capital Outlay/Projects Totals	\$0.00	\$0.00	\$463.44	\$0.00	\$0.00	+++
Other Financing Uses							
232-431 619.000	Contingency	.00	33,564.00	.00	33,227.00	(337.00)	(1)
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	Contingency				1.0000	33,227.00	33,227.00
							Finance Review to IRC Totals
							\$33,227.00
	Other Financing Uses Totals	\$0.00	\$33,564.00	\$0.00	\$33,227.00	(\$337.00)	(1%)
Ending Fund Bal/Reserves							
232-431 699.000	Ending Fund Balance	.00	394,039.00	.00	253,021.00	(141,018.00)	(36)
	Ending Fund Bal/Reserves Totals	\$0.00	\$394,039.00	\$0.00	\$253,021.00	(\$141,018.00)	(36%)
Department 431 - Road Operating Totals		\$1,884,695.99	\$2,669,860.00	\$1,258,394.72	\$2,501,399.00	(\$168,461.00)	(6%)
EXPENSE TOTALS		\$1,884,695.99	\$2,669,860.00	\$1,258,394.72	\$2,501,399.00	(\$168,461.00)	(6%)
Fund 232 - Road Operating Totals							
REVENUE TOTALS		\$1,651,711.74	\$2,669,860.00	\$865,022.81	\$2,501,399.00	(\$168,461.00)	(6%)
EXPENSE TOTALS		\$1,884,695.99	\$2,669,860.00	\$1,258,394.72	\$2,501,399.00	(\$168,461.00)	(6%)
Fund 232 - Road Operating Totals		(\$232,984.25)	\$0.00	(\$393,371.91)	\$0.00	\$0.00	+++



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
Fund 234 - Room Tax							
REVENUE							
Department	000 - Revenue						
Taxes							
234-000 318.420	Room Tax-Lake Tahoe-Commercial	11,276,858.84	13,086,743.00	6,943,726.30	13,348,478.00	261,735.00	2
234-000 318.421	Room Tax-Lake Tahoe-VHR	3,540,048.97	4,028,562.00	1,871,444.35	3,637,791.00	(390,771.00)	(10)
234-000 318.422	Room Tax-East Fork-Commercial	1,765,938.08	1,737,666.00	953,869.96	1,772,419.00	34,753.00	2
234-000 318.424	Tourism Surcharge-Lake Tahoe-Commercial	1,868,067.62	2,026,631.00	1,029,561.58	2,067,164.00	40,533.00	2
234-000 318.425	Tourism Surcharge-Lake Tahoe-VHR	326,446.54	241,059.00	156,353.15	233,827.00	(7,232.00)	(3)
Taxes Totals		\$18,777,360.05	\$21,120,661.00	\$10,954,955.34	\$21,059,679.00	(\$60,982.00)	0%
Licenses & Permits							
234-000 341.613	Utility Operator Fee	456,808.76	450,000.00	274,540.98	450,000.00	.00	
Licenses & Permits Totals		\$456,808.76	\$450,000.00	\$274,540.98	\$450,000.00	\$0.00	0%
Intergovernmental Revenue							
234-000 331.500	Grant Revenue - Federal	.00	.00	2,525.74	.00	.00	
234-000 331.510	Grant Revenue - State	.00	.00	32.58	.00	.00	
234-000 360.770	Reimbursement-Governmental	16,002.06	.00	.00	.00	.00	
Intergovernmental Revenue Totals		\$16,002.06	\$0.00	\$2,558.32	\$0.00	\$0.00	+++
Charges For Service							
234-000 343.200	Preschool	193,078.48	200,000.00	81,065.08	200,000.00	.00	
234-000 344.601	Vehicle Parking	147,746.99	150,000.00	144,858.37	150,000.00	.00	
234-000 347.206	Kids Club-R	289,235.13	250,000.00	211,543.62	300,000.00	50,000.00	20
234-000 347.207	DCCSC Programs	66,839.41	40,000.00	60,800.99	90,000.00	50,000.00	125
234-000 347.208	Senior Programs-R	(132.00)	.00	24.00	.00	.00	
234-000 347.209	DCCSC Drop-Ins	40,481.37	40,000.00	29,006.12	40,000.00	.00	
234-000 347.210	DCCSC Rentals	32,631.60	40,000.00	25,095.67	50,000.00	10,000.00	25
234-000 347.211	DCCSC Gym Rentals	4,405.00	.00	458.00	.00	.00	
234-000 347.213	Rec.Contract Classes-R	9,997.00	8,000.00	5,785.00	8,000.00	.00	
234-000 347.214	DCCSC Contract Classes	77,345.25	90,000.00	54,178.33	90,000.00	.00	
234-000 347.215	Kahle Programs-R	62,467.06	30,000.00	48,524.64	90,000.00	60,000.00	200
234-000 347.216	Kahle Drop-Ins-R	59,463.00	50,000.00	39,734.00	70,000.00	20,000.00	40
234-000 347.217	Kahle Rentals-R	13,424.72	15,000.00	9,472.28	15,000.00	.00	
234-000 347.218	Kahle Concessions-R	16,045.02	15,000.00	11,393.00	20,000.00	5,000.00	33
234-000 347.219	Kahle Passes	188,831.34	150,000.00	122,645.12	195,000.00	45,000.00	30
234-000 347.220	Topaz Concessions (P)	771.10	500.00	.00	500.00	.00	
234-000 347.221	DCCSC Passes	396,385.88	400,000.00	296,898.42	420,000.00	20,000.00	5
234-000 347.222	DCCSC Concessions	33,538.26	35,000.00	24,626.07	35,000.00	.00	
234-000 347.223	Kahle Fingerprinting	280.00	200.00	120.00	200.00	.00	
234-000 347.224	Rock Wall Fees	14,108.27	16,000.00	8,358.01	16,000.00	.00	
234-000 347.800	Park Fees-P	88,404.06	25,000.00	18,249.92	40,000.00	15,000.00	60



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
Fund 234 - Room Tax							
REVENUE							
Department 000 - Revenue							
Charges For Service							
234-000 347.801	Fairground Fees-P	16,720.00	40,000.00	18,984.92	35,000.00	(5,000.00)	(13)
234-000 347.805	Tennis Court Lights-P	74.00	.00	77.50	.00	.00	
234-000 347.810	Recreation Fees-R	126,404.10	110,000.00	49,876.44	125,000.00	15,000.00	14
234-000 347.830	Softball-Valley-R	12,750.00	10,000.00	7,000.82	10,000.00	.00	
234-000 347.831	Football-Lake	2,200.00	1,500.00	1,650.00	1,500.00	.00	
234-000 347.832	Football-Valley	30,110.74	25,000.00	10,810.00	30,000.00	5,000.00	20
234-000 347.833	Soccer-Lake	50.00	.00	.00	.00	.00	
234-000 347.835	Kahle Preschool	72,644.23	70,000.00	48,403.13	75,000.00	5,000.00	7
234-000 347.836	Kahle Kids Club	17,271.29	20,000.00	9,560.00	20,000.00	.00	
234-000 347.837	Kahle Contract Classes	37,378.31	35,000.00	28,816.81	50,000.00	15,000.00	43
234-000 347.840	Volleyball-Lake-R	92.00	.00	.00	.00	.00	
234-000 347.841	Volleyball-Valley-R	19,430.00	15,000.00	12,800.00	20,000.00	5,000.00	33
234-000 347.842	Youth Lacrosse	691.00	.00	233.00	.00	.00	
234-000 347.850	Basketball-Lake-R	2,920.00	4,500.00	1,650.00	4,500.00	.00	
234-000 347.860	Basketball-Valley-R	16,140.45	15,000.00	4,272.00	15,000.00	.00	
234-000 347.865	Youth Sports-Lake	23,397.34	20,000.00	21,379.74	20,000.00	.00	
234-000 347.866	Youth Basketball-Valley-R	21,149.24	20,000.00	28,640.00	20,000.00	.00	
234-000 347.870	Topaz Park-P	296,015.80	250,000.00	216,534.55	350,000.00	100,000.00	40
234-000 347.875	Shooting Range Fees	16,019.53	20,000.00	8,346.43	20,000.00	.00	
Charges For Service Totals		\$2,446,804.97	\$2,210,700.00	\$1,661,871.98	\$2,625,700.00	\$415,000.00	19%
Miscellaneous Revenue							
234-000 360.100	Cash Overs/Shorts	(15.97)	.00	(59.06)	.00	.00	
234-000 360.310	Room Tax Penalties-Lake Tahoe - Commercial	3,199.18	.00	1,773.58	.00	.00	
234-000 360.311	Room Tax Penalties-Lake Tahoe-VHR	54,346.97	.00	26,597.76	.00	.00	
234-000 360.312	Room Tax Penalties-East Fork - Commercial	5,317.90	.00	7,598.68	.00	.00	
234-000 360.314	Room Tax Interest-Lake Tahoe-Commercial	381.56	.00	502.59	.00	.00	
234-000 360.315	Room Tax Interest-Lake Tahoe-VHR	10,517.96	.00	3,568.40	.00	.00	
234-000 360.316	Room Tax Interest-East Fork-Commercial	1,157.38	.00	3,411.18	.00	.00	
234-000 360.800	Miscellaneous	30.00	.00	(20.00)	.00	.00	
234-000 360.901	Reimbursements	47,338.96	30,000.00	81,890.06	50,000.00	20,000.00	67
234-000 361.200	Interest On Investment	10,270.29	.00	.00	.00	.00	
234-000 361.205	Investment-FMV Adjust	139,356.58	.00	.00	.00	.00	
234-000 361.211	Invest. Earnings-LGIP	97,218.55	57,989.00	33,403.44	62,297.00	4,308.00	7
234-000 361.212	Invest. Earnings-BNY Mellon	193,785.51	173,967.00	75,380.55	176,168.00	2,201.00	1
234-000 361.250	Inv Service Fees (Contra)	(4,605.67)	(5,377.00)	(1,278.12)	(4,823.00)	554.00	(10)



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
Fund 234 - Room Tax							
REVENUE							
Department 000 - Revenue							
Miscellaneous Revenue							
234-000 362.100	Rent/Lease Income	21,004.36	30,000.00	25,867.62	30,000.00	.00	
234-000 362.108	GASB 87 Lease Revenue	11,234.00	.00	.00	.00	.00	
234-000 367.102	Donations	77,750.28	.00	130,000.00	.00	.00	
234-000 367.103	Gift Catalog-Donations	1,810.27	.00	392.08	.00	.00	
234-000 391.100	Sale Of Property - Non-Capital Asset	3,681.25	.00	.00	.00	.00	
Miscellaneous Revenue Totals		\$673,779.36	\$286,579.00	\$389,028.76	\$313,642.00	\$27,063.00	9%
Other Financing Sources							
234-000 391.101	Sale of Property - Capital Asset	6,270.00	.00	.00	.00	.00	
234-000 391.131	Inception of Lease (Other Financing Sources)	15,034.48	.00	.00	.00	.00	
234-000 392.000	Transfers In	588,855.85	580,953.00	265,631.61	597,558.00	16,605.00	3
Budget Transactions							
Level Transaction				Number of Units	Cost Per Unit	Total Amount	
Finance Review to IRC		PALS Tax - From Fund 220		1.0000	597,558.00	597,558.00	
				Finance Review to IRC Totals		\$597,558.00	
234-000 392.050	Transfers In-General Fund	219,621.00	219,621.00	164,715.00	219,621.00	.00	
Budget Transactions							
Level Transaction				Number of Units	Cost Per Unit	Total Amount	
Finance Review to IRC		101-GF Maintenance, Snow Removal, Rents		1.0000	219,621.00	219,621.00	
				Finance Review to IRC Totals		\$219,621.00	
Other Financing Sources Totals		\$829,781.33	\$800,574.00	\$430,346.61	\$817,179.00	\$16,605.00	2%
Beg.Fund Bal./Reserves							
234-000 301.000	Opening Fund Balance (Unassigned)	.00	4,955,424.00	.00	2,166,104.00	(2,789,320.00)	(56)
234-000 301.050	Opening Fund Balance - Prior Year Contingency	.00	355,563.00	.00	133,648.00	(221,915.00)	(62)
Beg.Fund Bal./Reserves Totals		\$0.00	\$5,310,987.00	\$0.00	\$2,299,752.00	(\$3,011,235.00)	(57%)
Department 000 - Revenue Totals		\$23,200,536.53	\$30,179,501.00	\$13,713,301.99	\$27,565,952.00	(\$2,613,549.00)	(9%)
REVENUE TOTALS		\$23,200,536.53	\$30,179,501.00	\$13,713,301.99	\$27,565,952.00	(\$2,613,549.00)	(9%)
EXPENSE							
Department 793 - Carson Valley Theater							
Services & Supplies							
234-793 520.091	Refuse	.00	.00	2,352.23	.00	.00	
234-793 521.100	Professional Services	.00	.00	20,175.00	.00	.00	
234-793 532.015	Maint & Repair	.00	.00	44.00	.00	.00	



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
Fund 234 - Room Tax							
EXPENSE							
Department 793 - Carson Valley Theater							
Services & Supplies							
234-793 532.118	Major Repair and Maintenance	.00	.00	19,212.68	.00	.00	
	Services & Supplies Totals	\$0.00	\$0.00	\$41,783.91	\$0.00	\$0.00	+++
Department 793 - Carson Valley Theater Totals		\$0.00	\$0.00	\$41,783.91	\$0.00	\$0.00	+++
Department 801 - Room Tax-Admin							
Salaries & Wages							
234-801 511.167	Vacation Payout	43,189.65	.00	.00	.00	.00	
234-801 511.178	Sick Leave Payoff	92,856.00	.00	.00	.00	.00	
	Salaries & Wages Totals	\$136,045.65	\$0.00	\$0.00	\$0.00	\$0.00	+++
Services & Supplies							
234-801 520.256	Risk Mgmt Cost Allocation	49,093.00	56,457.00	42,342.75	79,503.00	23,046.00	41
234-801 521.100	Professional Services	143,710.67	140,294.00	91,358.45	140,294.00	.00	
234-801 521.500	Central Svcs Cost Allocation	449,061.00	714,496.00	535,872.00	769,907.00	55,411.00	8
234-801 540.001	Contributions	100,834.18	110,000.00	109,373.68	95,000.00	(15,000.00)	(14)
234-801 550.102	Bank Fees-Checking	.00	2,899.00	.00	2,553.00	(346.00)	(12)
	Services & Supplies Totals	\$742,698.85	\$1,024,146.00	\$778,946.88	\$1,087,257.00	\$63,111.00	6%
Other Financing Uses							
234-801 618.700	Transfers Out	759,500.00	754,388.00	469,224.00	757,599.00	3,211.00	
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	2022 Comm Center Bond xfr to fund 541 per Finance				1.0000	582,599.00	582,599.00
Finance Review to IRC	Transfer out to Economic Vitality				1.0000	75,000.00	75,000.00
Finance Review to IRC	Transfer out to Fund 260 for Utility Operator Fee				1.0000	100,000.00	100,000.00
Finance Review to IRC Totals							\$757,599.00
234-801 619.000	Contingency	.00	133,648.00	.00	132,871.00	(777.00)	(1)
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	Contingency				1.0000	132,871.00	132,871.00
Finance Review to IRC Totals							\$132,871.00
Other Financing Uses Totals		\$759,500.00	\$888,036.00	\$469,224.00	\$890,470.00	\$2,434.00	0%
Ending Fund Bal/Reserves							
234-801 699.000	Ending Fund Balance	.00	1,166,104.00	.00	2,204,600.00	1,038,496.00	89
	Ending Fund Bal/Reserves Totals	\$0.00	\$1,166,104.00	\$0.00	\$2,204,600.00	\$1,038,496.00	89%
Department 801 - Room Tax-Admin Totals		\$1,638,244.50	\$3,078,286.00	\$1,248,170.88	\$4,182,327.00	\$1,104,041.00	36%



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Fund 234 - Room Tax							
EXPENSE							
Department 802 - Promotional Room Tax							
Services & Supplies							
234-802 565.227	Distributions to CVVA	853,045.41	836,322.00	459,088.37	852,946.00	16,624.00	2
234-802 565.228	Distributions to TDVA	12,192,033.11	13,760,732.00	7,107,625.49	13,898,337.00	137,605.00	1
234-802 565.229	Distributions to LTVA	661,898.67	772,292.00	398,894.59	780,015.00	7,723.00	1
234-802 565.230	Distributions to LTSSCOC	75,000.00	75,000.00	37,500.00	75,000.00	.00	
	Services & Supplies Totals	\$13,781,977.19	\$15,444,346.00	\$8,003,108.45	\$15,606,298.00	\$161,952.00	1%
Department 802 - Promotional Room Tax Totals		\$13,781,977.19	\$15,444,346.00	\$8,003,108.45	\$15,606,298.00	\$161,952.00	1%
Department 805 - Parks Operations							
Salaries & Wages							
234-805 510.000	Salaries & Wages	686,209.10	953,934.00	520,048.15	996,777.00	42,843.00	4
234-805 511.165	Holiday Overtime	368.64	.00	277.02	.00	.00	
234-805 511.167	Vacation Payout	.00	.00	1,043.37	.00	.00	
234-805 511.169	Comp Payout	.00	.00	654.23	.00	.00	
234-805 511.170	Overtime	9,858.72	8,646.00	6,054.92	9,139.00	493.00	6
234-805 511.171	Holidays	36,330.17	.00	34,601.65	.00	.00	
234-805 511.172	Comp Paid	8,469.84	.00	7,076.30	.00	.00	
234-805 511.173	Vacation	53,752.61	.00	34,926.50	.00	.00	
234-805 511.174	Sick	21,086.72	.00	17,799.47	.00	.00	
234-805 511.176	Call Back	503.25	.00	96.69	.00	.00	
234-805 511.999	Salaries-Offset	.00	(112,933.00)	.00	(120,710.00)	(7,777.00)	7
	Salaries & Wages Totals	\$816,579.05	\$849,647.00	\$622,578.30	\$885,206.00	\$35,559.00	4%
Employee Benefits							
234-805 511.181	Retirement	269,756.48	349,143.00	219,166.72	365,953.00	16,810.00	5
234-805 511.182	Workers Comp	15,528.54	18,204.00	11,767.49	18,102.00	(102.00)	(1)
234-805 511.183	Group Insurance	112,910.48	141,342.00	77,855.42	148,030.00	6,688.00	5
234-805 511.184	Unemployment	4,135.32	4,831.00	3,179.30	1,368.00	(3,463.00)	(72)
234-805 511.186	Medicare	11,514.49	13,999.00	8,888.34	14,606.00	607.00	4
234-805 511.187	Uniform Allowance	2,500.00	2,500.00	2,750.00	2,500.00	.00	
234-805 511.189	Cell Phone Stipend	1,120.28	64.00	1,002.78	64.00	.00	
234-805 511.195	Social Security	.00	243.00	.00	.00	(243.00)	(100)
234-805 511.201	PEBS-Ret.Medical	6,404.32	9,607.00	6,478.56	9,718.00	111.00	1
234-805 512.999	Benefits-Offset	.00	.00	.00	(65,767.00)	(65,767.00)	(6,576,700)
	Employee Benefits Totals	\$423,869.91	\$539,933.00	\$331,088.61	\$494,574.00	(\$45,359.00)	(8%)
Services & Supplies							
234-805 520.037	Weed Spraying	13,351.94	15,000.00	.00	15,000.00	.00	
234-805 520.064	Travel	.00	1,272.00	833.91	1,272.00	.00	
234-805 520.065	Lodging	.00	1,000.00	2,786.40	1,000.00	.00	
234-805 520.072	Advertising	.00	2,600.00	.00	2,600.00	.00	



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Fund 234 - Room Tax							
EXPENSE							
Department 805 - Parks Operations							
Services & Supplies							
234-805 520.078	Printing & Binding	923.86	1,068.00	528.79	1,068.00	.00	
234-805 520.085	Telephone/Communications	12,072.59	12,184.00	7,002.57	12,184.00	.00	
234-805 520.089	Power	92,505.14	104,758.00	55,695.73	104,758.00	.00	
234-805 520.090	Water	165,355.02	200,204.00	102,769.28	200,204.00	.00	
234-805 520.091	Refuse	9,327.36	5,393.00	9,142.29	5,393.00	.00	
234-805 520.092	Heating	20,454.47	17,255.00	10,391.58	17,255.00	.00	
234-805 520.097	Maint B&G	120,274.56	149,950.00	70,480.89	149,950.00	.00	
234-805 520.107	Maint Equip	1,455.93	2,454.00	.00	2,454.00	.00	
234-805 520.116	Veh. Maint-Co Shop	118,274.13	133,088.00	72,495.22	137,619.00	4,531.00	3
234-805 520.118	Veh.Maint-Outside Repairs	.00	2,208.00	.00	2,208.00	.00	
234-805 520.120	Lab Testing	.00	.00	4,933.20	.00	.00	
234-805 520.134	Walker River Lease	25,000.00	25,000.00	.00	25,000.00	.00	
234-805 520.136	Rents & Leases Equipment	47,526.63	50,253.00	38,883.59	50,253.00	.00	
234-805 520.156	Risk Mgmt-County Insurance-Liability	33,704.70	33,371.00	25,028.25	43,888.00	10,517.00	32
234-805 520.158	Fees Or Permits	14,282.92	10,174.00	8,773.66	10,174.00	.00	
234-805 520.170	Memberships	190.00	.00	.00	.00	.00	
234-805 520.200	Training & Education	1,621.00	6,664.00	9,490.00	6,664.00	.00	
234-805 521.100	Professional Services	68,488.88	69,653.00	63,352.10	69,653.00	.00	
234-805 531.003	Fertilizer	15,003.60	15,372.00	.00	15,372.00	.00	
234-805 532.001	Operating Supplies	9,040.92	5,026.00	11,766.67	5,026.00	.00	
234-805 532.003	Gas & Oil	40,600.54	47,514.00	24,609.44	47,514.00	.00	
234-805 532.005	Parts	7,358.74	3,941.00	5,213.41	3,941.00	.00	
234-805 532.006	Small Tools	5,625.80	5,336.00	3,565.07	5,336.00	.00	
234-805 532.015	Maint & Repair	31.50	26.00	.00	26.00	.00	
234-805 532.026	Athletic Supplies	(476.00)	5,707.00	.00	5,707.00	.00	
234-805 532.028	Uniforms	4,139.26	4,477.00	2,362.25	4,477.00	.00	
234-805 532.032	Clothing(Non-Uniform)	66.97	211.00	.00	211.00	.00	
234-805 532.067	Cleaning Supplies	16,635.78	22,109.00	9,134.95	22,109.00	.00	
234-805 532.068	Towels & Tissues	206.87	.00	.00	.00	.00	
234-805 532.091	Signs	5,211.71	4,507.00	1,531.08	4,507.00	.00	
234-805 532.092	Building Supplies	5,850.86	13,142.00	4,840.82	13,142.00	.00	
234-805 532.093	Well Maint Supplies	.00	.00	11,339.50	.00	.00	
234-805 532.101	Irrigation Supplies	33,589.85	29,445.00	8,307.87	29,445.00	.00	
234-805 532.103	Paint Supplies	3,153.46	2,164.00	4,039.71	2,164.00	.00	
234-805 532.104	Field Supplies	6,468.33	12,586.00	1,799.70	12,586.00	.00	
234-805 532.105	Safety Supplies	371.96	718.00	64.40	718.00	.00	
234-805 532.118	Major Repair and Maintenance	480,566.09	447,491.00	68,433.07	387,491.00	(60,000.00)	(13)



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Fund 234 - Room Tax							
EXPENSE							
Department 805 - Parks Operations							
Services & Supplies							
234-805 533.800	Office Supplies	3,186.50	6,549.00	2,125.98	6,549.00	.00	
234-805 533.802	Small Equipment	19,885.12	20,795.00	7,423.90	20,795.00	.00	
234-805 533.806	Software	3,117.54	3,234.00	9,609.00	3,234.00	.00	
234-805 533.999	Serv/Supplies Offset	(3,848.65)	.00	.00	.00	.00	
234-805 550.100	Bank Fees-Credit Card Processing	7,484.16	5,857.00	4,988.20	5,857.00	.00	
	Services & Supplies Totals	\$1,408,080.04	\$1,499,756.00	\$663,742.48	\$1,454,804.00	(\$44,952.00)	(3%)
Debt Service							
234-805 550.013	Lease Interest Expense	392.10	.00	.00	.00	.00	
234-805 550.014	Lease Principal Expense	3,456.55	3,712.00	.00	3,712.00	.00	
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	GASB 87 Leases				1.0000	3,712.00	3,712.00
	Finance Review to IRC Totals						\$3,712.00
	Debt Service Totals	\$3,848.65	\$3,712.00	\$0.00	\$3,712.00	\$0.00	0%
Capital Outlay/Projects							
234-805 562.000	Capital Projects	115,375.68	.00	.00	.00	.00	
234-805 564.500	Machinery & Equipment	78,824.00	.00	.00	.00	.00	
234-805 564.700	Motor Vehicles	109,795.70	.00	.00	.00	.00	
	Capital Outlay/Projects Totals	\$303,995.38	\$0.00	\$0.00	\$0.00	\$0.00	+++
Department 805 - Parks Operations Totals		\$2,956,373.03	\$2,893,048.00	\$1,617,409.39	\$2,838,296.00	(\$54,752.00)	(2%)
Department 806 - Parks Development							
Services & Supplies							
234-806 521.100	Professional Services	83,035.76	.00	40,000.00	.00	.00	
234-806 541.501	Grant Match-Serv & Supplies	5,000.00	.00	.00	.00	.00	
	Services & Supplies Totals	\$88,035.76	\$0.00	\$40,000.00	\$0.00	\$0.00	+++
Capital Outlay/Projects							
234-806 561.100	Land	25,000.00	868,200.00	872,268.50	.00	(868,200.00)	(100)
234-806 562.000	Capital Projects	715,471.48	.00	510,804.17	.00	.00	
234-806 562.100	Capital Outlay - Grants	.00	.00	143,778.96	.00	.00	
234-806 562.200	Buildings	.00	2,885,000.00	2,882,141.40	.00	(2,885,000.00)	(100)
	Capital Outlay/Projects Totals	\$740,471.48	\$3,753,200.00	\$4,408,993.03	\$0.00	(\$3,753,200.00)	(100%)
Department 806 - Parks Development Totals		\$828,507.24	\$3,753,200.00	\$4,448,993.03	\$0.00	(\$3,753,200.00)	(100%)
Department 807 - Parks Temp & Seasonal							
Salaries & Wages							
234-807 510.000	Salaries & Wages	62,011.70	94,459.00	33,408.88	99,316.00	4,857.00	5



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Fund 234 - Room Tax							
EXPENSE							
Department 807 - Parks Temp & Seasonal							
Salaries & Wages							
234-807 511.170	Overtime	2,182.90	2,659.00	1,096.15	2,811.00	152.00	6
234-807 511.999	Salaries-Offset	.00	(14,715.00)	.00	(12,255.00)	2,460.00	(17)
Salaries & Wages Totals		\$64,194.60	\$82,403.00	\$34,505.03	\$89,872.00	\$7,469.00	9%
Employee Benefits							
234-807 511.181	Retirement	4,697.92	.00	.00	.00	.00	
234-807 511.182	Workers Comp	2,088.01	.00	1,199.18	.00	.00	
234-807 511.184	Unemployment	320.96	473.00	172.53	.00	(473.00)	(100)
234-807 511.186	Medicare	930.82	1,370.00	500.32	.00	(1,370.00)	(100)
234-807 511.201	PEBS-Ret.Medical	1,938.36	1,939.00	1,341.44	2,012.00	73.00	4
Employee Benefits Totals		\$9,976.07	\$3,782.00	\$3,213.47	\$2,012.00	(\$1,770.00)	(47%)
Department 807 - Parks Temp & Seasonal Totals		\$74,170.67	\$86,185.00	\$37,718.50	\$91,884.00	\$5,699.00	7%
Department 810 - Recreation							
Salaries & Wages							
234-810 510.000	Salaries & Wages	390,784.05	513,989.00	270,582.35	507,168.00	(6,821.00)	(1)
234-810 511.167	Vacation Payout	5,572.85	.00	3.73	.00	.00	
234-810 511.169	Comp Payout	1,603.58	.00	.00	.00	.00	
234-810 511.171	Holidays	20,772.46	.00	17,898.76	.00	.00	
234-810 511.173	Vacation	32,152.57	.00	18,772.05	.00	.00	
234-810 511.174	Sick	6,221.99	.00	13,661.69	.00	.00	
234-810 511.999	Salaries-Offset	.00	(60,140.00)	.00	(60,860.00)	(720.00)	1
Salaries & Wages Totals		\$457,107.50	\$453,849.00	\$320,918.58	\$446,308.00	(\$7,541.00)	(2%)
Employee Benefits							
234-810 511.181	Retirement	149,195.10	188,897.00	116,966.25	186,387.00	(2,510.00)	(1)
234-810 511.182	Workers Comp	8,052.42	8,828.00	5,573.14	8,428.00	(400.00)	(5)
234-810 511.183	Group Insurance	58,849.34	67,467.00	44,844.83	71,064.00	3,597.00	5
234-810 511.184	Unemployment	2,309.29	2,594.00	1,619.25	697.00	(1,897.00)	(73)
234-810 511.186	Medicare	6,366.98	7,511.00	4,407.67	7,414.00	(97.00)	(1)
234-810 511.189	Cell Phone Stipend	4,345.76	1,384.00	1,816.35	1,384.00	.00	
234-810 511.201	PEBS-Ret.Medical	1,252.44	3,455.00	834.96	1,253.00	(2,202.00)	(64)
234-810 512.999	Benefits-Offset	.00	.00	.00	(32,879.00)	(32,879.00)	(3,287,900)
Employee Benefits Totals		\$230,371.33	\$280,136.00	\$176,062.45	\$243,748.00	(\$36,388.00)	(13%)
Services & Supplies							
234-810 520.004	Softball-Valley	16,637.98	15,039.00	8,313.95	15,039.00	.00	
234-810 520.007	Basketball-Valley	2,875.00	6,000.00	3,144.40	6,000.00	.00	
234-810 520.029	Program Underwriting	16,345.49	16,000.00	10,794.95	16,000.00	.00	
234-810 520.060	Postage/Po Box Rent	.00	.00	1.63	.00	.00	



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Fund 234 - Room Tax							
EXPENSE							
Department 810 - Recreation							
Services & Supplies							
234-810 520.064	Travel	7,916.78	10,314.00	3,558.59	10,314.00	.00	
234-810 520.065	Lodging	16,326.84	6,000.00	5,204.00	6,000.00	.00	
234-810 520.066	Meals	6,230.83	6,604.00	5,225.52	6,604.00	.00	
234-810 520.068	Registration	1,525.00	6,005.00	1,035.00	6,005.00	.00	
234-810 520.072	Advertising	75.00	4,506.00	288.00	4,506.00	.00	
234-810 520.078	Printing & Binding	6,014.68	5,000.00	1,889.57	5,000.00	.00	
234-810 520.085	Telephone/Communications	3,594.54	2,500.00	1,915.15	2,500.00	.00	
234-810 520.088	Utilities	824.37	.00	846.48	.00	.00	
234-810 520.097	Maint B&G	117,860.05	50,000.00	44,602.88	50,000.00	.00	
234-810 520.116	Veh. Maint-Co Shop	10,520.82	10,382.00	4,782.66	12,558.00	2,176.00	21
234-810 520.132	Rents & Leases Buildings	1,000.00	.00	.00	.00	.00	
234-810 520.136	Rents & Leases Equipment	4,117.26	4,000.00	1,326.17	4,000.00	.00	
234-810 520.155	Licensing - Non-Software	1,683.23	2,432.00	1,169.82	2,432.00	.00	
234-810 520.156	Risk Mgmt-County Insurance-Liability	40,603.00	41,353.00	31,014.75	52,640.00	11,287.00	27
234-810 520.170	Memberships	4,739.81	4,882.00	2,435.00	4,882.00	.00	
234-810 520.200	Training & Education	8,985.80	10,000.00	5,484.74	10,000.00	.00	
234-810 520.216	Volleyball-Valley	13,018.97	20,000.00	2,727.00	20,000.00	.00	
234-810 520.217	Youth Sports	17,043.79	5,000.00	11,044.33	5,000.00	.00	
234-810 520.218	Youth Basketball-Valley	13,134.65	30,000.00	14,403.75	30,000.00	.00	
234-810 520.236	Football-Valley	21,069.40	30,000.00	27,134.43	30,000.00	.00	
234-810 521.100	Professional Services	27,524.98	10,223.00	7,000.00	10,223.00	.00	
234-810 521.230	Semi Professional	15,600.00	25,828.00	13,700.00	25,828.00	.00	
234-810 521.250	Background Screening	120.00	.00	.00	.00	.00	
234-810 521.405	Contracted Transportation	15,918.30	15,000.00	11,442.84	15,000.00	.00	
234-810 532.003	Gas & Oil	5,002.57	7,500.00	1,451.93	7,500.00	.00	
234-810 532.020	Recreation Supplies	50,569.39	50,000.00	23,136.10	50,000.00	.00	
234-810 532.026	Athletic Supplies	42.48	.00	924.31	.00	.00	
234-810 532.028	Uniforms	4,570.35	5,000.00	.00	5,000.00	.00	
234-810 532.032	Clothing(Non-Uniform)	.00	.00	615.00	.00	.00	
234-810 532.051	Preschool	190.00	.00	.00	.00	.00	
234-810 532.053	Kids Club Supplies	12,014.70	13,131.00	7,686.96	13,131.00	.00	
234-810 532.120	Concession Supplies	18,912.92	20,000.00	14,230.48	20,000.00	.00	
234-810 533.800	Office Supplies	5,311.01	5,000.00	4,041.72	5,000.00	.00	
234-810 533.802	Small Equipment	29,943.61	10,000.00	884.00	10,000.00	.00	
234-810 533.806	Software	35,899.99	35,000.00	45,363.77	35,000.00	.00	
234-810 533.999	Serv/Supplies Offset	(659.77)	.00	.00	.00	.00	
234-810 550.100	Bank Fees-Credit Card Processing	96,254.11	71,774.00	87,440.59	71,774.00	.00	



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Fund 234 - Room Tax							
EXPENSE							
Department 810 - Recreation							
	Services & Supplies Totals	\$649,357.93	\$554,473.00	\$406,260.47	\$567,936.00	\$13,463.00	2%
	Debt Service						
234-810 550.013	Lease Interest Expense	67.22	.00	.00	.00	.00	
234-810 550.014	Lease Principal Expense	592.55	.00	.00	.00	.00	
	Debt Service Totals	\$659.77	\$0.00	\$0.00	\$0.00	\$0.00	+++
	Capital Outlay/Projects						
234-810 564.700	Motor Vehicles	.00	.00	88,294.47	.00	.00	
	Capital Outlay/Projects Totals	\$0.00	\$0.00	\$88,294.47	\$0.00	\$0.00	+++
	Department 810 - Recreation Totals	\$1,337,496.53	\$1,288,458.00	\$991,535.97	\$1,257,992.00	(\$30,466.00)	(2%)
Department 811 - Recreation Temp & Season							
	Salaries & Wages						
234-811 510.000	Salaries & Wages	298,849.68	481,755.00	191,941.60	492,003.00	10,248.00	2
234-811 511.167	Vacation Payout	.00	.00	1,497.52	.00	.00	
234-811 511.170	Overtime	612.10	678.00	666.47	717.00	39.00	6
234-811 511.171	Holidays	11,526.58	.00	10,276.13	.00	.00	
234-811 511.173	Vacation	9,756.88	.00	13,165.54	.00	.00	
234-811 511.174	Sick	6,836.01	.00	3,505.43	.00	.00	
234-811 511.999	Salaries-Offset	.00	(57,811.00)	.00	(59,126.00)	(1,315.00)	2
	Salaries & Wages Totals	\$327,581.25	\$424,622.00	\$221,052.69	\$433,594.00	\$8,972.00	2%
	Employee Benefits						
234-811 511.181	Retirement	71,931.94	110,834.00	53,161.95	89,467.00	(21,367.00)	(19)
234-811 511.182	Workers Comp	11,527.95	17,269.00	8,051.81	17,452.00	183.00	1
234-811 511.184	Unemployment	1,611.18	2,418.00	1,107.81	561.00	(1,857.00)	(77)
234-811 511.186	Medicare	4,771.23	6,997.00	3,212.47	5,966.00	(1,031.00)	(15)
234-811 511.195	Social Security	.00	2,574.00	.00	9,072.00	6,498.00	252
234-811 512.999	Benefits-Offset	.00	.00	.00	(14,702.00)	(14,702.00)	(1,470,200)
	Employee Benefits Totals	\$89,842.30	\$140,092.00	\$65,534.04	\$107,816.00	(\$32,276.00)	(23%)
	Department 811 - Recreation Temp & Season Totals	\$417,423.55	\$564,714.00	\$286,586.73	\$541,410.00	(\$23,304.00)	(4%)
Department 812 - Kahle Community Center							
	Salaries & Wages						
234-812 510.000	Salaries & Wages	491,597.00	744,459.00	362,740.81	745,898.00	1,439.00	
234-812 510.135	Salary - On-Call	.00	19,000.00	.00	11,000.00	(8,000.00)	(42)
234-812 511.165	Holiday Overtime	182.22	.00	285.48	.00	.00	
234-812 511.167	Vacation Payout	296.99	.00	2,035.65	.00	.00	
234-812 511.169	Comp Payout	.00	.00	442.49	.00	.00	
234-812 511.170	Overtime	2,446.43	3,866.00	1,600.97	4,087.00	221.00	6
234-812 511.171	Holidays	25,711.01	.00	25,917.69	.00	.00	
234-812 511.172	Comp Paid	7,528.34	.00	426.42	.00	.00	



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Fund 234 - Room Tax							
EXPENSE							
Department 812 - Kahle Community Center							
Salaries & Wages							
234-812 511.173	Vacation	30,176.71	.00	24,366.09	.00	.00	
234-812 511.174	Sick	24,695.48	.00	15,269.85	.00	.00	
234-812 511.999	Salaries-Offset	.00	(87,770.00)	.00	(91,318.00)	(3,548.00)	4
	Salaries & Wages Totals	\$582,634.18	\$679,555.00	\$433,085.45	\$669,667.00	(\$9,888.00)	(1%)
Employee Benefits							
234-812 511.181	Retirement	173,787.79	218,994.00	143,711.04	245,637.00	26,643.00	12
234-812 511.182	Workers Comp	16,329.86	22,357.00	12,882.05	21,408.00	(949.00)	(4)
234-812 511.183	Group Insurance	36,439.84	49,583.00	30,660.35	51,517.00	1,934.00	4
234-812 511.184	Unemployment	2,915.66	3,733.00	2,170.13	1,013.00	(2,720.00)	(73)
234-812 511.186	Medicare	8,294.42	10,807.00	6,186.41	10,824.00	17.00	
234-812 511.195	Social Security	.00	4,231.00	.00	4,178.00	(53.00)	(1)
234-812 512.999	Benefits-Offset	.00	.00	.00	(40,149.00)	(40,149.00)	(4,014,900)
	Employee Benefits Totals	\$237,767.57	\$309,705.00	\$195,609.98	\$294,428.00	(\$15,277.00)	(5%)
Services & Supplies							
234-812 520.006	Basketball-Lake	2,924.23	4,700.00	.00	4,700.00	.00	
234-812 520.029	Program Underwriting	8,912.76	10,000.00	13,831.42	10,000.00	.00	
234-812 520.060	Postage/Po Box Rent	.00	200.00	.00	200.00	.00	
234-812 520.064	Travel	124.29	.00	.00	.00	.00	
234-812 520.066	Meals	.00	500.00	.00	500.00	.00	
234-812 520.068	Registration	.00	.00	290.00	.00	.00	
234-812 520.072	Advertising	576.08	500.00	.00	500.00	.00	
234-812 520.078	Printing & Binding	1,354.97	2,064.00	1,332.12	2,064.00	.00	
234-812 520.088	Utilities	50,073.89	52,263.00	25,063.41	52,263.00	.00	
234-812 520.097	Maint B&G	65,973.09	33,000.00	39,964.45	33,000.00	.00	
234-812 520.107	Maint Equip	25,476.75	8,000.00	1,129.23	8,000.00	.00	
234-812 520.136	Rents & Leases Equipment	3,655.52	6,000.00	2,853.68	6,000.00	.00	
234-812 520.155	Licensing - Non-Software	.00	500.00	.00	500.00	.00	
234-812 520.156	Risk Mgmt-County Insurance-Liability	25,999.00	29,463.00	22,097.25	37,494.00	8,031.00	27
234-812 520.170	Memberships	.00	500.00	115.00	500.00	.00	
234-812 520.200	Training & Education	460.00	71.00	809.95	71.00	.00	
234-812 520.217	Youth Sports	11,383.81	15,931.00	6,593.95	15,931.00	.00	
234-812 521.230	Semi Professional	29,086.99	24,000.00	19,857.50	24,000.00	.00	
234-812 521.250	Background Screening	70.00	.00	.00	.00	.00	
234-812 532.003	Gas & Oil	234.36	.00	.00	.00	.00	
234-812 532.020	Recreation Supplies	8,775.86	13,000.00	5,390.67	13,000.00	.00	
234-812 532.026	Athletic Supplies	561.57	1,000.00	40.94	1,000.00	.00	



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Fund 234 - Room Tax							
EXPENSE							
Department 812 - Kahle Community Center							
Services & Supplies							
234-812 532.032	Clothing(Non-Uniform)	2,044.50	600.00	.00	600.00	.00	
234-812 532.033	First Aid Supplies	231.73	1,000.00	21.99	1,000.00	.00	
234-812 532.051	Preschool	7,762.95	7,000.00	5,046.54	7,000.00	.00	
234-812 532.053	Kids Club Supplies	1,941.05	2,500.00	593.24	2,500.00	.00	
234-812 532.065	Institutional Supplies	7,209.01	8,000.00	4,301.43	8,000.00	.00	
234-812 532.118	Major Repair and Maintenance	57,777.73	60,000.00	14,635.43	60,000.00	.00	
234-812 532.120	Concession Supplies	8,848.77	11,000.00	5,658.40	11,000.00	.00	
234-812 533.802	Small Equipment	1,078.82	39,365.00	25,025.61	39,365.00	.00	
234-812 533.806	Software	179.36	.00	.00	.00	.00	
234-812 533.813	Office Products Program	4,744.67	1,570.00	1,112.41	1,570.00	.00	
234-812 533.816	Serv.& Supp.-Kahle Park	712.41	1,000.00	55.42	1,000.00	.00	
234-812 533.999	Serv/Supplies Offset	(2,334.66)	.00	.00	.00	.00	
234-812 550.034	Special Events	15,065.29	10,000.00	9,397.05	10,000.00	.00	
Services & Supplies Totals		\$340,904.80	\$343,727.00	\$205,217.09	\$351,758.00	\$8,031.00	2%
Debt Service							
234-812 550.013	Lease Interest Expense	325.95	.00	.00	.00	.00	
234-812 550.014	Lease Principal Expense	2,008.71	.00	.00	.00	.00	
Debt Service Totals		\$2,334.66	\$0.00	\$0.00	\$0.00	\$0.00	+++
Capital Outlay/Projects							
234-812 562.300	Lease Inception	15,034.48	.00	.00	.00	.00	
Capital Outlay/Projects Totals		\$15,034.48	\$0.00	\$0.00	\$0.00	\$0.00	+++
Department 812 - Kahle Community Center Totals		\$1,178,675.69	\$1,332,987.00	\$833,912.52	\$1,315,853.00	(\$17,134.00)	(1%)
Department 813 - Valley Facility-Gym and Fitness							
Salaries & Wages							
234-813 510.000	Salaries & Wages	312,568.72	375,463.00	206,096.42	397,135.00	21,672.00	6
234-813 511.165	Holiday Overtime	382.73	.00	.00	.00	.00	
234-813 511.167	Vacation Payout	.00	.00	276.77	.00	.00	
234-813 511.170	Overtime	1,800.88	325.00	430.59	344.00	19.00	6
234-813 511.171	Holidays	16,601.23	.00	13,984.47	.00	.00	
234-813 511.173	Vacation	20,615.80	.00	13,069.22	.00	.00	
234-813 511.174	Sick	7,546.40	.00	4,854.12	.00	.00	
234-813 511.999	Salaries-Offset	.00	(45,056.00)	.00	(47,697.00)	(2,641.00)	6
Salaries & Wages Totals		\$359,515.76	\$330,732.00	\$238,711.59	\$349,782.00	\$19,050.00	6%
Employee Benefits							
234-813 511.181	Retirement	123,357.55	137,987.00	86,830.15	145,951.00	7,964.00	6
234-813 511.182	Workers Comp	10,474.44	10,917.00	6,985.17	10,920.00	3.00	
234-813 511.183	Group Insurance	17,344.43	18,856.00	11,962.32	19,190.00	334.00	2



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Fund 234 - Room Tax							
EXPENSE							
Department 813 - Valley Facility-Gym and Fitness							
Employee Benefits							
234-813 511.184	Unemployment	1,651.79	1,715.00	1,181.57	546.00	(1,169.00)	(68)
234-813 511.186	Medicare	5,185.69	5,503.00	3,441.17	5,817.00	314.00	6
234-813 511.189	Cell Phone Stipend	741.00	741.00	494.00	741.00	.00	
234-813 512.999	Benefits-Offset	.00	.00	.00	(21,891.00)	(21,891.00)	(2,189,100)
Employee Benefits Totals		\$158,754.90	\$175,719.00	\$110,894.38	\$161,274.00	(\$14,445.00)	(8%)
Services & Supplies							
234-813 520.078	Printing & Binding	5,707.91	5,605.00	2,827.49	5,605.00	.00	
234-813 520.088	Utilities	42,049.57	48,245.00	21,609.08	48,245.00	.00	
234-813 520.097	Maint B&G	68,432.38	70,000.00	59,812.09	70,000.00	.00	
234-813 520.107	Maint Equip	3,089.39	14,556.00	11,768.50	14,556.00	.00	
234-813 520.136	Rents & Leases Equipment	3,904.38	11,000.00	2,883.51	11,000.00	.00	
234-813 520.156	Risk Mgmt-County Insurance-Liability	14,159.00	16,115.00	12,086.25	20,507.00	4,392.00	27
234-813 521.230	Semi Professional	.00	.00	4,095.00	.00	.00	
234-813 521.250	Background Screening	20.00	.00	.00	.00	.00	
234-813 532.020	Recreation Supplies	6,973.50	25,000.00	3,233.05	25,000.00	.00	
234-813 532.026	Athletic Supplies	.00	.00	130.00	.00	.00	
234-813 532.032	Clothing(Non-Uniform)	.00	.00	220.50	.00	.00	
234-813 533.800	Office Supplies	.00	.00	262.73	.00	.00	
234-813 533.802	Small Equipment	30,077.91	40,000.00	26,270.70	40,000.00	.00	
234-813 533.999	Serv/Supplies Offset	(3,848.65)	.00	.00	.00	.00	
Services & Supplies Totals		\$170,565.39	\$230,521.00	\$145,198.90	\$234,913.00	\$4,392.00	2%
Debt Service							
234-813 550.013	Lease Interest Expense	392.10	.00	.00	.00	.00	
234-813 550.014	Lease Principal Expense	3,456.55	2,833.00	.00	2,833.00	.00	
Debt Service Totals		\$3,848.65	\$2,833.00	\$0.00	\$2,833.00	\$0.00	0%
Department 813 - Valley Facility-Gym and Fitness		\$692,684.70	\$739,805.00	\$494,804.87	\$748,802.00	\$8,997.00	1%
Department 815 - Valley Facility-Community/Mtg Rm							
Salaries & Wages							
234-815 510.000	Salaries & Wages	403,154.29	481,238.00	249,288.56	491,121.00	9,883.00	2



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Fund 234 - Room Tax							
EXPENSE							
Department 815 - Valley Facility-Community/Mtg Rm							
Salaries & Wages							
234-815 511.165	Holiday Overtime	209.07	.00	.00	.00	.00	
234-815 511.167	Vacation Payout	102.55	.00	8,260.39	.00	.00	
234-815 511.169	Comp Payout	.00	.00	456.95	.00	.00	
234-815 511.170	Overtime	5,170.99	5,928.00	3,326.68	6,266.00	338.00	6
234-815 511.171	Holidays	20,132.02	.00	15,132.01	.00	.00	
234-815 511.173	Vacation	26,266.10	.00	17,517.43	.00	.00	
234-815 511.174	Sick	15,519.39	.00	9,285.25	.00	.00	
234-815 511.999	Salaries-Offset	.00	(57,749.00)	.00	(59,686.00)	(1,937.00)	3
	Salaries & Wages Totals	\$470,554.41	\$429,417.00	\$303,267.27	\$437,701.00	\$8,284.00	2%
Employee Benefits							
234-815 511.181	Retirement	155,021.45	176,859.00	106,255.43	180,491.00	3,632.00	2
234-815 511.182	Workers Comp	12,602.40	13,387.00	8,169.44	13,371.00	(16.00)	
234-815 511.183	Group Insurance	39,731.63	47,198.00	24,122.49	45,692.00	(1,506.00)	(3)
234-815 511.184	Unemployment	2,361.22	2,413.00	1,380.53	597.00	(1,816.00)	(75)
234-815 511.186	Medicare	6,679.96	6,985.00	4,338.77	7,131.00	146.00	2
234-815 511.189	Cell Phone Stipend	195.00	195.00	130.00	195.00	.00	
234-815 512.999	Benefits-Offset	.00	.00	.00	(29,674.00)	(29,674.00)	(2,967,400)
	Employee Benefits Totals	\$216,591.66	\$247,037.00	\$144,396.66	\$217,803.00	(\$29,234.00)	(12%)
Services & Supplies							
234-815 520.088	Utilities	42,129.12	48,245.00	19,667.26	48,245.00	.00	
234-815 520.097	Maint B&G	2,715.46	6,526.00	940.00	6,526.00	.00	
234-815 520.156	Risk Mgmt-County Insurance-Liability	17,949.00	20,429.00	15,321.75	25,997.00	5,568.00	27
234-815 521.230	Semi Professional	42,853.30	45,752.00	28,396.40	45,752.00	.00	
234-815 532.020	Recreation Supplies	285.36	.00	501.83	.00	.00	
234-815 532.051	Preschool	186,347.19	200,000.00	110,776.95	200,000.00	.00	
234-815 533.802	Small Equipment	10,889.00	1,066.00	54.89	1,066.00	.00	
234-815 533.813	Office Products Program	217.96	.00	.00	.00	.00	
	Services & Supplies Totals	\$303,386.39	\$322,018.00	\$175,659.08	\$327,586.00	\$5,568.00	2%
Department 815 - Valley Facility-Community/Mtg Rm Totals		\$990,532.46	\$998,472.00	\$623,323.01	\$983,090.00	(\$15,382.00)	(2%)
EXPENSE TOTALS		\$23,896,085.56	\$30,179,501.00	\$18,627,347.26	\$27,565,952.00	(\$2,613,549.00)	(9%)
Fund 234 - Room Tax Totals							
REVENUE TOTALS		\$23,200,536.53	\$30,179,501.00	\$13,713,301.99	\$27,565,952.00	(\$2,613,549.00)	(9%)
EXPENSE TOTALS		\$23,896,085.56	\$30,179,501.00	\$18,627,347.26	\$27,565,952.00	(\$2,613,549.00)	(9%)
Fund 234 - Room Tax Totals		(\$695,549.03)	\$0.00	(\$4,914,045.27)	\$0.00	\$0.00	+++



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
Fund 235 - Library Gift Fund							
REVENUE							
Department 000 - Revenue							
Miscellaneous Revenue							
235-000 361.205	Investment-FMV Adjust	2,110.95	.00	.00	.00	.00	
235-000 361.211	Invest. Earnings-LGIP	1,318.32	643.00	973.75	.00	(643.00)	(100)
235-000 361.212	Invest. Earnings-BNY Mellon	2,642.73	1,929.00	2,201.77	.00	(1,929.00)	(100)
235-000 361.250	Inv Service Fees (Contra)	(62.48)	(60.00)	(37.50)	.00	60.00	(100)
235-000 367.102	Donations	47,847.28	.00	35,261.89	.00	.00	
Miscellaneous Revenue Totals		\$53,856.80	\$2,512.00	\$38,399.91	\$0.00	(\$2,512.00)	(100%)
Beg.Fund Bal./Reserves							
235-000 301.000	Opening Fund Balance (Unassigned)	.00	2,693.00	.00	.00	(2,693.00)	(100)
Beg.Fund Bal./Reserves Totals		\$0.00	\$2,693.00	\$0.00	\$0.00	(\$2,693.00)	(100%)
Department 000 - Revenue Totals		\$53,856.80	\$5,205.00	\$38,399.91	\$0.00	(\$5,205.00)	(100%)
REVENUE TOTALS		\$53,856.80	\$5,205.00	\$38,399.91	\$0.00	(\$5,205.00)	(100%)
EXPENSE							
Department 800 - Library Gift Fund							
Services & Supplies							
235-800 532.061	Restricted Use -Library Gift Fund	27,069.53	.00	16,176.61	.00	.00	
235-800 550.102	Bank Fees-Checking	.00	32.00	.00	.00	(32.00)	(100)
Services & Supplies Totals		\$27,069.53	\$32.00	\$16,176.61	\$0.00	(\$32.00)	(100%)
Ending Fund Bal./Reserves							
235-800 699.000	Ending Fund Balance	.00	5,173.00	.00	.00	(5,173.00)	(100)
Ending Fund Bal./Reserves Totals		\$0.00	\$5,173.00	\$0.00	\$0.00	(\$5,173.00)	(100%)
Department 800 - Library Gift Fund Totals		\$27,069.53	\$5,205.00	\$16,176.61	\$0.00	(\$5,205.00)	(100%)
EXPENSE TOTALS		\$27,069.53	\$5,205.00	\$16,176.61	\$0.00	(\$5,205.00)	(100%)
Fund 235 - Library Gift Fund Totals							
REVENUE TOTALS		\$53,856.80	\$5,205.00	\$38,399.91	\$0.00	(\$5,205.00)	(100%)
EXPENSE TOTALS		\$27,069.53	\$5,205.00	\$16,176.61	\$0.00	(\$5,205.00)	(100%)
Fund 235 - Library Gift Fund Totals		\$26,787.27	\$0.00	\$22,223.30	\$0.00	\$0.00	+++



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
Fund 236 - Tahoe-Douglas Trans.Dist.							
REVENUE							
Department 000 - Revenue							
Taxes							
236-000 318.420	Room Tax-Lake Tahoe-Commercial	893,216.52	1,036,574.00	549,998.12	846,151.00	(190,423.00)	(18)
236-000 318.421	Room Tax-Lake Tahoe-VHR	280,399.92	319,094.00	148,233.22	243,435.00	(75,659.00)	(24)
	<i>Taxes Totals</i>	\$1,173,616.44	\$1,355,668.00	\$698,231.34	\$1,089,586.00	(\$266,082.00)	(20%)
	<i>Intergovernmental Revenue</i>						
236-000 331.500	Grant Revenue - Federal	.00	.00	570,192.43	.00	.00	
	<i>Intergovernmental Revenue Totals</i>	\$0.00	\$0.00	\$570,192.43	\$0.00	\$0.00	+++
	<i>Miscellaneous Revenue</i>						
236-000 360.310	Room Tax Penalties-Lake Tahoe - Commercial	253.40	.00	.00	.00	.00	
236-000 360.311	Room Tax Penalties-Lake Tahoe-VHR	4,304.71	.00	.00	.00	.00	
236-000 360.314	Room Tax Interest-Lake Tahoe-Commercial	30.22	.00	.00	.00	.00	
236-000 360.315	Room Tax Interest-Lake Tahoe-VHR	833.10	.00	.00	.00	.00	
236-000 361.205	Investment-FMV Adjust	79,959.04	.00	.00	.00	.00	
236-000 361.211	Invest. Earnings-LGIP	54,082.80	27,622.00	34,264.97	34,835.00	7,213.00	26
236-000 361.212	Invest. Earnings-BNY Mellon	107,688.80	82,865.00	77,464.58	98,510.00	15,645.00	19
236-000 361.250	Inv Service Fees (Contra)	(2,554.37)	(2,561.00)	(1,354.31)	(2,697.00)	(136.00)	5
	<i>Miscellaneous Revenue Totals</i>	\$244,597.70	\$107,926.00	\$110,375.24	\$130,648.00	\$22,722.00	21%
	<i>Beg.Fund Bal./Reserves</i>						
236-000 301.000	Opening Fund Balance (Unassigned)	.00	2,392,195.00	.00	987,806.00	(1,404,389.00)	(59)
236-000 301.050	Opening Fund Balance - Prior Year Contingency	.00	12,646.00	.00	32,172.00	19,526.00	154
	<i>Beg.Fund Bal./Reserves Totals</i>	\$0.00	\$2,404,841.00	\$0.00	\$1,019,978.00	(\$1,384,863.00)	(58%)
	Department 000 - Revenue Totals	\$1,418,214.14	\$3,868,435.00	\$1,378,799.01	\$2,240,212.00	(\$1,628,223.00)	(42%)
	REVENUE TOTALS	\$1,418,214.14	\$3,868,435.00	\$1,378,799.01	\$2,240,212.00	(\$1,628,223.00)	(42%)
EXPENSE							
Department 828 - Tahoe-Douglas Trans.Dist.							
Salaries & Wages							
236-828 510.000	Salaries & Wages	32,618.72	45,326.00	23,942.72	47,900.00	2,574.00	6
236-828 511.171	Holidays	1,743.92	.00	1,713.04	.00	.00	
236-828 511.173	Vacation	3,147.91	.00	4,162.40	.00	.00	
236-828 511.174	Sick	731.43	.00	300.02	.00	.00	
	<i>Salaries & Wages Totals</i>	\$38,241.98	\$45,326.00	\$30,118.18	\$47,900.00	\$2,574.00	6%
	<i>Employee Benefits</i>						
236-828 511.181	Retirement	12,811.02	16,660.00	10,959.57	17,605.00	945.00	6
236-828 511.182	Workers Comp	394.68	439.00	296.81	439.00	.00	
236-828 511.183	Group Insurance	3,307.94	3,789.00	2,772.21	4,559.00	770.00	20
236-828 511.184	Unemployment	192.65	230.00	151.44	68.00	(162.00)	(70)



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
Fund 236 - Tahoe-Douglas Trans.Dist.							
EXPENSE							
Department 828 - Tahoe-Douglas Trans.Dist.							
Employee Benefits							
236-828 511.186	Medicare	529.21	664.00	411.11	702.00	38.00	6
236-828 511.189	Cell Phone Stipend	102.00	128.00	85.03	128.00	.00	
	Employee Benefits Totals	\$17,337.50	\$21,910.00	\$14,676.17	\$23,501.00	\$1,591.00	7%
Services & Supplies							
236-828 520.017	Snow Removal	60,224.28	68,375.00	23,227.40	68,375.00	.00	
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	Base Budget				1.0000	68,375.00	68,375.00
Finance Review to IRC	F&B PO (\$99,999); Oliver Park (\$10,000); Buckeye (\$12,000)				1.0000	65,625.00	65,625.00
	Finance Review to IRC Totals						\$134,000.00
236-828 520.114	Motor Pool Expense	813.00	1,075.00	630.00	1,097.00	22.00	2
236-828 520.156	Risk Mgmt-County Insurance-Liability	647.00	736.00	552.00	937.00	201.00	27
236-828 520.170	Memberships	.00	12,000.00	.00	12,000.00	.00	
236-828 520.256	Risk Mgmt Cost Allocation	543.00	624.00	468.00	392.00	(232.00)	(37)
236-828 520.603	Transport Service	50,000.00	50,000.00	25,000.00	50,000.00	.00	
236-828 521.500	Central Svcs Cost Allocation	5,225.00	18,342.00	13,756.50	21,028.00	2,686.00	15
236-828 533.802	Small Equipment	.00	.00	10,822.00	.00	.00	
236-828 533.835	Tahoe Ski Bus	14,279.42	25,000.00	.00	25,000.00	.00	
236-828 550.102	Bank Fees-Checking	.00	1,381.00	.00	1,428.00	47.00	3
236-828 565.010	Grant Pass Through	.00	.00	570,192.43	.00	.00	
236-828 565.225	Room Tax Distribution to Outside Entities	771,040.73	1,900,000.00	650,000.00	1,450,000.00	(450,000.00)	(24)
	Services & Supplies Totals	\$902,772.43	\$2,077,533.00	\$1,294,648.33	\$1,630,257.00	(\$447,276.00)	(22%)
Capital Outlay/Projects							
236-828 562.000	Capital Projects	.00	1,060,000.00	.00	.00	(1,060,000.00)	(100)
	Capital Outlay/Projects Totals	\$0.00	\$1,060,000.00	\$0.00	\$0.00	(\$1,060,000.00)	(100%)
Other Financing Uses							
236-828 618.700	Transfers Out	30,000.00	30,000.00	22,500.00	30,000.00	.00	
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	260 Senior Services - DART services within TDTD				1.0000	30,000.00	30,000.00
	Finance Review to IRC Totals						\$30,000.00



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
Fund 236 - Tahoe-Douglas Trans.Dist.							
EXPENSE							
Department 828 - Tahoe-Douglas Trans.Dist.							
Other Financing Uses							
236-828 619.000	Contingency	.00	32,172.00	.00	25,525.00	(6,647.00)	(21)
Budget Transactions							
Level	Transaction						
Finance Review to IRC	Contingency						
					1.0000	25,525.00	25,525.00
Finance Review to IRC Totals							\$25,525.00
Other Financing Uses Totals		\$30,000.00	\$62,172.00	\$22,500.00	\$55,525.00	(\$6,647.00)	(11%)
Ending Fund Bal/Reserves							
236-828 625.103	Appropriated Reserve	.00	601,494.00	.00	483,029.00	(118,465.00)	(20)
Ending Fund Bal/Reserves Totals		\$0.00	\$601,494.00	\$0.00	\$483,029.00	(\$118,465.00)	(20%)
Department 828 - Tahoe-Douglas Trans.Dist.	Totals	\$988,351.91	\$3,868,435.00	\$1,361,942.68	\$2,240,212.00	(\$1,628,223.00)	(42%)
EXPENSE TOTALS		\$988,351.91	\$3,868,435.00	\$1,361,942.68	\$2,240,212.00	(\$1,628,223.00)	(42%)
Fund 236 - Tahoe-Douglas Trans.Dist.	Totals						
REVENUE TOTALS		\$1,418,214.14	\$3,868,435.00	\$1,378,799.01	\$2,240,212.00	(\$1,628,223.00)	(42%)
EXPENSE TOTALS		\$988,351.91	\$3,868,435.00	\$1,361,942.68	\$2,240,212.00	(\$1,628,223.00)	(42%)
Fund 236 - Tahoe-Douglas Trans.Dist.	Totals	\$429,862.23	\$0.00	\$16,856.33	\$0.00	\$0.00	+++



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
Fund 240 - Justice Ct. Admin. Assess							
REVENUE							
Department 000 - Revenue							
Charges For Service							
240-000 351.118	Restricted - East Fork Justice Ct \$10 Admin Assess-550.084	30,955.25	.00	22,180.00	.00	.00	
240-000 351.119	Restricted - Tahoe Justice Court \$10 Admin Assess-550.085	17,710.00	.00	13,400.00	.00	.00	
240-000 351.123	Restricted - East Fork Justice Court Black Jack Fees-550.151	23,066.01	.00	15,276.51	.00	.00	
240-000 351.124	Restricted - Tahoe Justice Court Black Jack Fees-550.151	8,660.00	.00	7,415.00	.00	.00	
240-000 351.127	Restricted - East Fork Justice Court ADAs DUI 2nd-550.153	10.00	.00	5.00	.00	.00	
240-000 351.128	Restricted - Tahoe Justice Ct ADAs DUI 2nd-550.153	10.00	.00	5.00	.00	.00	
240-000 351.130	Restricted - Tahoe Justice Ct Justice of Peace 25%-550.152	5,999.58	.00	4,809.65	.00	.00	
240-000 351.131	Restricted - East Fork Justice Ct Justice of Peace 25%-550.152	50,928.95	.00	32,186.42	.00	.00	
	Charges For Service Totals	\$137,339.79	\$0.00	\$95,277.58	\$0.00	\$0.00	+++
Fines & Forfeits							
240-000 351.105	Restricted - East Fork Justice Ct \$7 Admin Assess-550.150	21,716.51	.00	15,539.37	.00	.00	
240-000 351.106	Restricted - Tahoe Justice Court \$7 Admin Assess-550.150	12,426.81	.00	9,363.43	.00	.00	
	Fines & Forfeits Totals	\$34,143.32	\$0.00	\$24,902.80	\$0.00	\$0.00	+++
Miscellaneous Revenue							
240-000 361.205	Investment-FMV Adjust	22,850.22	.00	.00	.00	.00	
240-000 361.211	Invest. Earnings-LGIP	15,117.16	.00	10,396.39	.00	.00	
240-000 361.212	Invest. Earnings-BNY Mellon	30,206.85	.00	23,503.56	.00	.00	
240-000 361.250	Inv Service Fees (Contra)	(713.18)	.00	(402.57)	.00	.00	
	Miscellaneous Revenue Totals	\$67,461.05	\$0.00	\$33,497.38	\$0.00	\$0.00	+++
	Department 000 - Revenue Totals	\$238,944.16	\$0.00	\$153,677.76	\$0.00	\$0.00	+++
	REVENUE TOTALS	\$238,944.16	\$0.00	\$153,677.76	\$0.00	\$0.00	+++
EXPENSE							
Department 371 - East Fork Justice Court							
Services & Supplies							
240-371 550.084	Restricted Use \$10 Admin As-EFJC Fac	19,895.56	.00	.00	.00	.00	
240-371 550.150	Restricted Use Tech Fund	3,288.00	.00	.00	.00	.00	
240-371 550.151	Restricted Use Black Jack Fees	4,025.00	.00	3,550.00	.00	.00	
	Services & Supplies Totals	\$27,208.56	\$0.00	\$3,550.00	\$0.00	\$0.00	+++
	Department 371 - East Fork Justice Court Totals	\$27,208.56	\$0.00	\$3,550.00	\$0.00	\$0.00	+++



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
Fund	240 - Justice Ct. Admin. Assess						
	EXPENSE						
	Department 372 - Tahoe Justice Court						
	Services & Supplies						
240-372 550.085	Restricted Use \$10 Admin As-TJC Fac	19,310.57	.00	.00	.00	.00	
240-372 550.150	Restricted Use Tech Fund	4,227.87	.00	.00	.00	.00	
240-372 550.151	Restricted Use Black Jack Fees	1,495.00	.00	2,297.50	.00	.00	
	Services & Supplies Totals	\$25,033.44	\$0.00	\$2,297.50	\$0.00	\$0.00	+++
Department	372 - Tahoe Justice Court Totals	\$25,033.44	\$0.00	\$2,297.50	\$0.00	\$0.00	+++
	EXPENSE TOTALS	\$52,242.00	\$0.00	\$5,847.50	\$0.00	\$0.00	+++
Fund	240 - Justice Ct. Admin. Assess Totals						
	REVENUE TOTALS	\$238,944.16	\$0.00	\$153,677.76	\$0.00	\$0.00	+++
	EXPENSE TOTALS	\$52,242.00	\$0.00	\$5,847.50	\$0.00	\$0.00	+++
Fund	240 - Justice Ct. Admin. Assess Totals	\$186,702.16	\$0.00	\$147,830.26	\$0.00	\$0.00	+++



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
Fund 242 - China Spring Youth Camp							
REVENUE							
Department 000 - Revenue							
Taxes							
242-000 311.100	Ad Valorem Current	145,805.86	154,751.00	150,838.96	163,373.00	8,622.00	6
242-000 311.120	Ad Valorem Delinquent	326.79	.00	218.87	.00	.00	
242-000 311.200	Centrally Assessed Property Taxes	2,182.47	2,079.00	1,079.01	2,379.00	300.00	14
242-000 311.600	Ag Deferred Taxes	25.22	.00	9.93	.00	.00	
242-000 311.700	Personal Property Current	4,261.56	4,175.00	4,426.54	5,030.00	855.00	20
242-000 311.800	Personal Property Delinq	150.58	.00	126.37	.00	.00	
	<i>Taxes Totals</i>	\$152,752.48	\$161,005.00	\$156,699.68	\$170,782.00	\$9,777.00	6%
Intergovernmental Revenue							
242-000 331.500	Grant Revenue - Federal	805,409.20	60,000.00	47,270.19	60,000.00	.00	
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	NSIP Grant				1.0000	60,000.00	60,000.00
							Finance Review to IRC Totals \$60,000.00
242-000 331.510	Grant Revenue - State	183,134.45	500,000.00	158,995.75	500,000.00	.00	
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	Opioid Grant				1.0000	500,000.00	500,000.00
							Finance Review to IRC Totals \$500,000.00
242-000 334.775	Interim Funding	3,484,694.00	5,115,732.00	3,702,878.70	5,397,880.00	282,148.00	6
242-000 360.903	Nv Medicaid Reimbursement	137,067.57	.00	(140.45)	.00	.00	
	<i>Intergovernmental Revenue Totals</i>	\$4,610,305.22	\$5,675,732.00	\$3,909,004.19	\$5,957,880.00	\$282,148.00	5%
Miscellaneous Revenue							
242-000 361.205	Investment-FMV Adjust	1,977.91	.00	.00	.00	.00	
242-000 361.211	Invest. Earnings-LGIP	3,679.37	3,344.00	3,989.60	2,098.00	(1,246.00)	(37)
242-000 361.212	Invest. Earnings-BNY Mellon	6,391.54	10,033.00	9,045.71	5,932.00	(4,101.00)	(41)
242-000 361.250	Inv Service Fees (Contra)	(156.01)	(310.00)	(181.51)	(162.00)	148.00	(48)
242-000 367.102	Donations	3,662.00	.00	2,613.00	.00	.00	
	<i>Miscellaneous Revenue Totals</i>	\$15,554.81	\$13,067.00	\$15,466.80	\$7,868.00	(\$5,199.00)	(40%)
Other Financing Sources							
242-000 392.050	Transfers In-General Fund	11,618.00	36,899.00	36,899.00	27,122.00	(9,777.00)	(26)
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	101- GF to support Youth Services Division Assessment shortfall				1.0000	27,122.00	27,122.00
							Finance Review to IRC Totals \$27,122.00
	<i>Other Financing Sources Totals</i>	\$11,618.00	\$36,899.00	\$36,899.00	\$27,122.00	(\$9,777.00)	(26%)



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
Fund 242 - China Spring Youth Camp							
REVENUE							
Department 000 - Revenue							
Beg.Fund Bal./Reserves							
242-000 301.000	Opening Fund Balance (Unassigned)	.00	122,200.00	.00	99,998.00	(22,202.00)	(18)
242-000 301.050	Opening Fund Balance - Prior Year Contingency	.00	49,771.00	.00	88,059.00	38,288.00	77
242-000 301.100	Opening Fund Reserves	.00	.00	.00	10,579.00	10,579.00	
242-000 301.217	Inventory Reserves	.00	10,579.00	.00	.00	(10,579.00)	(100)
Beg.Fund Bal./Reserves Totals		\$0.00	\$182,550.00	\$0.00	\$198,636.00	\$16,086.00	9%
Department 000 - Revenue Totals		\$4,790,230.51	\$6,069,253.00	\$4,118,069.67	\$6,362,288.00	\$293,035.00	5%
REVENUE TOTALS		\$4,790,230.51	\$6,069,253.00	\$4,118,069.67	\$6,362,288.00	\$293,035.00	5%
EXPENSE							
Department 362 - China Spring Youth Camp							
Salaries & Wages							
242-362 510.000	Salaries & Wages	1,915,828.01	3,039,444.00	1,334,140.27	3,001,673.00	(37,771.00)	(1)
242-362 510.135	Salary - On-Call	.00	14,328.00	.00	15,000.00	672.00	5
242-362 510.145	Incentive Pay	22,507.00	.00	13,866.00	.00	.00	
242-362 511.165	Holiday Overtime	51,051.59	66,013.00	40,628.03	69,775.00	3,762.00	6
242-362 511.167	Vacation Payout	20,372.17	.00	11,329.65	.00	.00	
242-362 511.169	Comp Payout	25,053.16	.00	31,329.40	.00	.00	
242-362 511.170	Overtime	47,883.40	62,845.00	29,370.50	66,459.00	3,614.00	6
242-362 511.171	Holidays	97,270.84	.00	89,285.12	.00	.00	
242-362 511.172	Comp Paid	25,077.01	.00	16,803.56	.00	.00	
242-362 511.173	Vacation	125,970.27	.00	91,549.58	.00	.00	
242-362 511.174	Sick	86,476.89	.00	59,843.45	.00	.00	
242-362 511.175	Standby Time	49,500.00	49,169.00	46,185.50	67,800.00	18,631.00	38
242-362 511.176	Call Back	120.20	.00	218.53	.00	.00	
242-362 511.999	Salaries-Offset	.00	(75,837.00)	.00	(82,243.00)	(6,406.00)	8
Salaries & Wages Totals		\$2,467,110.54	\$3,155,962.00	\$1,764,549.59	\$3,138,464.00	(\$17,498.00)	(1%)
Employee Benefits							
242-362 511.181	Retirement	751,540.23	957,007.00	571,580.30	1,083,862.00	126,855.00	13
242-362 511.182	Workers Comp	44,224.46	49,595.00	32,022.64	53,437.00	3,842.00	8
242-362 511.183	Group Insurance	342,753.60	415,603.00	255,146.89	517,734.00	102,131.00	25
242-362 511.184	Unemployment	12,412.89	13,120.00	8,857.42	4,010.00	(9,110.00)	(69)
242-362 511.186	Medicare	33,986.31	38,024.00	24,126.18	42,841.00	4,817.00	13
242-362 511.201	PEBS-Ret.Medical	322.50	450.00	258.00	.00	(450.00)	(100)
242-362 512.999	Benefits-Offset	.00	(38,856.00)	.00	(43,745.00)	(4,889.00)	13
Employee Benefits Totals		\$1,185,239.99	\$1,434,943.00	\$891,991.43	\$1,658,139.00	\$223,196.00	16%
Services & Supplies							
242-362 520.064	Travel	.00	4,000.00	2,130.20	4,000.00	.00	



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
Fund 242 - China Spring Youth Camp							
EXPENSE							
Department 362 - China Spring Youth Camp							
Services & Supplies							
242-362 520.072	Advertising	.00	1,000.00	.00	1,000.00	.00	
242-362 520.078	Printing & Binding	2,748.01	3,500.00	2,185.01	3,500.00	.00	
242-362 520.085	Telephone/Communications	11,918.19	12,000.00	6,785.90	12,000.00	.00	
242-362 520.088	Utilities	35,234.47	83,000.00	31,792.78	83,000.00	.00	
242-362 520.090	Water	14,926.84	14,500.00	9,786.91	14,500.00	.00	
242-362 520.093	Utilities-Sewer	17,753.29	14,500.00	5,902.39	14,500.00	.00	
242-362 520.097	Maint B&G	21,223.67	50,000.00	21,569.47	50,000.00	.00	
242-362 520.107	Maint Equip	9,973.71	3,525.00	1,723.85	3,525.00	.00	
242-362 520.114	Motor Pool Expense	16,991.00	17,818.00	10,395.00	21,014.00	3,196.00	18
242-362 520.116	Veh. Maint-Co Shop	66.58	2,088.00	491.45	1,014.00	(1,074.00)	(51)
242-362 520.136	Rents & Leases Equipment	4,423.64	6,000.00	3,086.60	6,000.00	.00	
242-362 520.156	Risk Mgmt-County Insurance-Liability	107,052.00	91,359.00	68,519.25	116,259.00	24,900.00	27
242-362 520.160	Support & Care	24,020.61	110,000.00	19,259.81	106,407.00	(3,593.00)	(3)
242-362 520.165	Youth Services Division Assessment	164,616.80	197,904.00	142,440.03	197,904.00	.00	
242-362 520.170	Memberships	645.00	1,000.00	325.00	1,000.00	.00	
242-362 520.200	Training & Education	4,404.08	15,000.00	3,680.54	15,000.00	.00	
242-362 520.256	Risk Mgmt Cost Allocation	59,435.00	68,350.00	51,262.50	52,722.00	(15,628.00)	(23)
242-362 521.100	Professional Services	21,450.00	30,000.00	4,900.00	30,000.00	.00	
242-362 521.148	Medical-Nursing	39,575.00	55,000.00	36,000.00	55,000.00	.00	
242-362 521.149	Medical-Psychological	13,200.00	8,000.00	11,850.00	8,000.00	.00	
242-362 521.250	Background Screening	207.75	.00	438.00	.00	.00	
242-362 521.500	Central Svcs Cost Allocation	274,360.00	315,514.00	236,635.50	381,067.00	65,553.00	21
242-362 532.001	Operating Supplies	16,760.16	25,218.00	14,228.30	25,218.00	.00	
242-362 532.028	Uniforms	3,156.70	10,000.00	2,481.12	10,000.00	.00	
242-362 532.050	Food Commodities	58,063.79	100,000.00	88,513.73	100,000.00	.00	
242-362 532.067	Cleaning Supplies	2,251.78	3,600.00	.00	3,600.00	.00	
242-362 532.090	Maintenance Supplies	59.84	600.00	308.69	600.00	.00	
242-362 533.802	Small Equipment	4,759.27	10,637.00	4,919.83	10,637.00	.00	
242-362 533.806	Software	1,298.90	21,432.00	626.19	21,432.00	.00	
242-362 533.813	Office Products Program	4,379.00	4,000.00	4,379.00	4,000.00	.00	
242-362 533.999	Serv/Supplies Offset	(4,026.24)	.00	.00	.00	.00	
242-362 540.010	Grants-Services & Supplies	101,798.23	.00	.00	.00	.00	
242-362 550.102	Bank Fees-Checking	.00	167.00	.00	86.00	(81.00)	(49)
Services & Supplies Totals		\$1,032,727.07	\$1,279,712.00	\$786,617.05	\$1,352,985.00	\$73,273.00	6%
Debt Service							
242-362 550.013	Lease Interest Expense	389.34	.00	.00	.00	.00	



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
Fund 242 - China Spring Youth Camp							
EXPENSE							
Department 362 - China Spring Youth Camp							
Debt Service							
242-362 550.014	Lease Principal Expense	3,636.90	.00	.00	.00	.00	
	Debt Service Totals	\$4,026.24	\$0.00	\$0.00	\$0.00	\$0.00	+++
Capital Outlay/Projects							
242-362 564.500	Machinery & Equipment	11,078.00	.00	.00	.00	.00	
	Capital Outlay/Projects Totals	\$11,078.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Other Financing Uses							
242-362 619.000	Contingency	.00	88,059.00	.00	92,244.00	4,185.00	5
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	Contingency				1.0000	92,244.00	92,244.00
					Finance Review to IRC Totals		\$92,244.00
	Other Financing Uses Totals	\$0.00	\$88,059.00	\$0.00	\$92,244.00	\$4,185.00	5%
Ending Fund Bal/Reserves							
242-362 625.214	Inventory Reserves	.00	10,579.00	.00	10,579.00	.00	
242-362 699.000	Ending Fund Balance	.00	99,998.00	.00	109,877.00	9,879.00	10
	Ending Fund Bal/Reserves Totals	\$0.00	\$110,577.00	\$0.00	\$120,456.00	\$9,879.00	9%
Department 362 - China Spring Youth Camp Totals		\$4,700,181.84	\$6,069,253.00	\$3,443,158.07	\$6,362,288.00	\$293,035.00	5%
	EXPENSE TOTALS	\$4,700,181.84	\$6,069,253.00	\$3,443,158.07	\$6,362,288.00	\$293,035.00	5%
Fund 242 - China Spring Youth Camp Totals							
	REVENUE TOTALS	\$4,790,230.51	\$6,069,253.00	\$4,118,069.67	\$6,362,288.00	\$293,035.00	5%
	EXPENSE TOTALS	\$4,700,181.84	\$6,069,253.00	\$3,443,158.07	\$6,362,288.00	\$293,035.00	5%
Fund 242 - China Spring Youth Camp Totals		\$90,048.67	\$0.00	\$674,911.60	\$0.00	\$0.00	+++



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
Fund 246 - Flood Litigation Settlement Fund							
EXPENSE							
Department 698 - JL Regional Flood/Stormwater							
Services & Supplies							
246-698 550.400	Settlement Cost	9,995.00	.00	.00	.00	.00	
	Services & Supplies Totals	\$9,995.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Department 698 - JL Regional Flood/Stormwater		\$9,995.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Totals							
	EXPENSE TOTALS	\$9,995.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Fund 246 - Flood Litigation Settlement Fund	Totals						
	EXPENSE TOTALS	\$9,995.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Fund 246 - Flood Litigation Settlement Fund	Totals	(\$9,995.00)	\$0.00	\$0.00	\$0.00	\$0.00	+++



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
Fund 255 - 911 Emergency Services							
REVENUE							
Department	000 - Revenue						
Taxes							
255-000 311.100	Ad Valorem Current	1,854,082.31	1,962,496.00	1,913,327.12	2,066,791.00	104,295.00	5
255-000 311.120	Ad Valorem Delinquent	4,086.08	.00	2,781.27	.00	.00	
255-000 311.200	Centrally Assessed Property Taxes	26,581.41	25,320.00	13,141.83	28,974.00	3,654.00	14
255-000 311.600	Ag Deferred Taxes	307.19	.00	120.99	.00	.00	
255-000 311.700	Personal Property Current	51,887.68	50,831.00	53,890.09	61,241.00	10,410.00	20
255-000 311.800	Personal Property Delinq	1,832.57	.00	1,538.61	.00	.00	
Taxes Totals		\$1,938,777.24	\$2,038,647.00	\$1,984,799.91	\$2,157,006.00	\$118,359.00	6%
Intergovernmental Revenue							
255-000 334.208	Reimbursements - Intergovernmental	2,072.66	.00	.00	.00	.00	
Intergovernmental Revenue Totals		\$2,072.66	\$0.00	\$0.00	\$0.00	\$0.00	+++
Charges For Service							
255-000 341.301	Alpine County Service	122,803.00	120,004.00	120,004.00	104,844.00	(15,160.00)	(13)
255-000 341.302	911 Service-EFFPD	87,017.00	86,311.00	86,311.00	86,927.00	616.00	1
255-000 341.304	911 Service-T-D Fire Protection	58,505.00	56,811.00	56,811.00	49,512.00	(7,299.00)	(13)
255-000 341.305	911 Service-Washoe Tribe	82,177.00	94,219.00	.00	101,533.00	7,314.00	8
255-000 341.320	911 Surcharge	.00	.00	40,027.21	.00	.00	
Charges For Service Totals		\$350,502.00	\$357,345.00	\$303,153.21	\$342,816.00	(\$14,529.00)	(4%)
Miscellaneous Revenue							
255-000 360.800	Miscellaneous	.00	10,000.00	.00	.00	(10,000.00)	(100)
255-000 360.901	Reimbursements	410.46	.00	.00	.00	.00	
255-000 361.205	Investment-FMV Adjust	48,215.84	.00	.00	.00	.00	
255-000 361.211	Invest. Earnings-LGIP	37,274.01	19,988.00	12,531.44	23,251.00	3,263.00	16
255-000 361.212	Invest. Earnings-BNY Mellon	73,578.13	59,964.00	28,326.85	65,751.00	5,787.00	10
255-000 361.250	Inv Service Fees (Contra)	(1,723.64)	(1,853.00)	(468.82)	(1,800.00)	53.00	(3)
Miscellaneous Revenue Totals		\$157,754.80	\$88,099.00	\$40,389.47	\$87,202.00	(\$897.00)	(1%)
Other Financing Sources							
255-000 391.131	Inception of Lease (Other Financing Sources)	10,376.77	.00	.00	.00	.00	
255-000 392.050	Transfers In-General Fund	255,737.00	256,131.00	256,131.00	274,071.00	17,940.00	7
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	101-GF for Sheriff's Use of Dispatch (per rate sheet)				1.0000	274,071.00	274,071.00
Finance Review to IRC Totals							\$274,071.00
Other Financing Sources Totals		\$266,113.77	\$256,131.00	\$256,131.00	\$274,071.00	\$17,940.00	7%



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
Fund 255 - 911 Emergency Services							
REVENUE							
Department 000 - Revenue							
Beg.Fund Bal./Reserves							
255-000 301.000	Opening Fund Balance (Unassigned)	.00	2,445,478.00	.00	600,977.00	(1,844,501.00)	(75)
255-000 301.050	Opening Fund Balance - Prior Year Contingency	.00	40,942.00	.00	44,621.00	3,679.00	9
Beg.Fund Bal./Reserves Totals		\$0.00	\$2,486,420.00	\$0.00	\$645,598.00	(\$1,840,822.00)	(74%)
Department 000 - Revenue Totals		\$2,715,220.47	\$5,226,642.00	\$2,584,473.59	\$3,506,693.00	(\$1,719,949.00)	(33%)
REVENUE TOTALS		\$2,715,220.47	\$5,226,642.00	\$2,584,473.59	\$3,506,693.00	(\$1,719,949.00)	(33%)
EXPENSE							
Department 675 - 911 Emergency Services							
Salaries & Wages							
255-675 510.000	Salaries & Wages	1,219,489.32	1,609,171.00	828,888.45	1,616,823.00	7,652.00	
255-675 510.145	Incentive Pay	34,839.60	.00	22,621.85	.00	.00	
255-675 511.165	Holiday Overtime	37,678.47	.00	27,143.69	.00	.00	
255-675 511.167	Vacation Payout	3,670.42	.00	359.12	.00	.00	
255-675 511.169	Comp Payout	21.98	.00	92.04	.00	.00	
255-675 511.170	Overtime	86,431.70	100,000.00	53,644.12	105,700.00	5,700.00	6
255-675 511.171	Holidays	62,546.34	.00	54,813.59	.00	.00	
255-675 511.172	Comp Paid	4,460.28	.00	4,226.56	.00	.00	
255-675 511.173	Vacation	85,573.21	.00	63,883.01	.00	.00	
255-675 511.174	Sick	42,545.60	.00	25,097.35	.00	.00	
255-675 511.175	Standby Time	.00	8,384.00	3,335.00	25,582.00	17,198.00	205
255-675 511.999	Salaries-Offset	.00	.00	.00	(69,924.00)	(69,924.00)	(6,992,400)
Salaries & Wages Totals		\$1,577,256.92	\$1,717,555.00	\$1,084,104.78	\$1,678,181.00	(\$39,374.00)	(2%)
Employee Benefits							
255-675 511.181	Retirement	480,129.60	577,153.00	365,214.55	594,189.00	17,036.00	3
255-675 511.182	Workers Comp	25,687.28	28,319.00	17,757.65	28,174.00	(145.00)	(1)
255-675 511.183	Group Insurance	185,562.15	213,146.00	125,860.83	219,204.00	6,058.00	3
255-675 511.184	Unemployment	7,912.06	8,077.00	5,506.80	2,200.00	(5,877.00)	(73)
255-675 511.186	Medicare	22,047.39	23,405.00	15,324.57	23,516.00	111.00	
255-675 511.189	Cell Phone Stipend	.00	39.00	26.00	39.00	.00	
255-675 511.195	Social Security	.00	2,401.00	.00	.00	(2,401.00)	(100)
255-675 511.201	PEBS-Ret.Medical	6,604.20	6,604.00	4,827.04	6,934.00	330.00	5
255-675 512.999	Benefits-Offset	.00	.00	.00	(34,930.00)	(34,930.00)	(3,493,000)
Employee Benefits Totals		\$727,942.68	\$859,144.00	\$534,517.44	\$839,326.00	(\$19,818.00)	(2%)



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Fund 255 - 911	Emergency Services						
EXPENSE							
Department 675 - 911	Emergency Services						
Services & Supplies							
255-675 520.064	Travel	7,110.39	10,000.00	1,282.85	10,000.00	.00	
255-675 520.065	Lodging	10,486.99	10,000.00	3,252.08	10,000.00	.00	
255-675 520.066	Meals	3,597.86	5,000.00	1,158.00	5,000.00	.00	
255-675 520.072	Advertising	237.72	2,000.00	.00	1,000.00	(1,000.00)	(50)
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	Base Budget				1.0000	2,000.00	2,000.00
						Finance Review to IRC Totals	\$2,000.00
255-675 520.078	Printing & Binding	799.50	894.00	424.74	894.00	.00	
255-675 520.088	Utilities	21,832.87	24,094.00	14,509.35	24,094.00	.00	
255-675 520.108	Maint Office Equip	575.68	911.00	.00	911.00	.00	
255-675 520.111	Maint Radio	27,383.38	28,753.00	.00	28,753.00	.00	
255-675 520.116	Veh. Maint-Co Shop	338.82	3,202.00	10,145.86	3,385.00	183.00	6
255-675 520.136	Rents & Leases Equipment	2,663.72	2,366.00	1,748.15	2,366.00	.00	
255-675 520.156	Risk Mgmt-County Insurance-Liability	44,595.00	50,755.00	38,066.25	64,589.00	13,834.00	27
255-675 520.170	Memberships	1,734.99	2,000.00	1,404.40	2,000.00	.00	
255-675 520.198	Recycling Expense	930.33	1,029.00	555.00	1,029.00	.00	
255-675 520.200	Training & Education	19,259.95	30,000.00	17,540.00	30,000.00	.00	
255-675 520.256	Risk Mgmt Cost Allocation	21,975.00	25,271.00	18,953.25	25,685.00	414.00	2
255-675 521.100	Professional Services	1,194.93	3,000.00	.00	2,000.00	(1,000.00)	(33)
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	Reducing this line to \$2,000				1.0000	2,000.00	2,000.00
						Finance Review to IRC Totals	\$2,000.00
255-675 521.500	Central Svcs Cost Allocation	174,636.00	243,819.00	182,864.25	264,538.00	20,719.00	8
255-675 532.003	Gas & Oil	.00	500.00	400.91	500.00	.00	
255-675 532.015	Maint & Repair	211.15	5,000.00	.00	5,000.00	.00	
255-675 532.028	Uniforms	1,484.71	5,000.00	164.11	5,000.00	.00	
255-675 532.055	Books & Periodicals	95.00	500.00	54.98	500.00	.00	
255-675 532.118	Major Repair and Maintenance	6,037.59	.00	19,865.04	.00	.00	
255-675 533.800	Office Supplies	8,027.61	10,679.00	3,414.13	10,679.00	.00	



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted	
Fund 255 - 911	Emergency Services							
EXPENSE								
Department 675 - 911	Emergency Services							
Services & Supplies								
255-675 533.801	Paper Supplies	442.98	335.00	115.11	500.00	165.00	49	
Budget Transactions								
Level	Transaction					Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	Increasing this line to \$500					1.0000	500.00	500.00
Finance Review to IRC Totals								\$500.00
255-675 533.802	Small Equipment	4,164.71	5,000.00	5,335.24	5,000.00	.00		
255-675 533.806	Software	21,493.05	23,933.00	14,299.11	23,933.00	.00		
255-675 533.999	Serv/Supplies Offset	(2,233.02)	.00	.00	.00	.00		
255-675 550.102	Bank Fees-Checking	.00	999.00	.00	953.00	(46.00)	(5)	
Services & Supplies Totals		\$379,076.91	\$495,040.00	\$335,552.81	\$528,309.00	\$33,269.00	7%	
Debt Service								
255-675 550.013	Lease Interest Expense	104.38	.00	.00	.00	.00		
255-675 550.014	Lease Principal Expense	2,128.64	2,347.00	.00	2,347.00	.00		
Budget Transactions								
Level	Transaction					Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	GASB 87 Leases					1.0000	2,347.00	2,347.00
Finance Review to IRC Totals								\$2,347.00
Debt Service Totals		\$2,233.02	\$2,347.00	\$0.00	\$2,347.00	\$0.00	0%	
Capital Outlay/Projects								
255-675 562.300	Lease Inception	10,376.77	.00	.00	.00	.00		
255-675 564.500	Machinery & Equipment	70,783.33	.00	12,574.49	.00	.00		
Capital Outlay/Projects Totals		\$81,160.10	\$0.00	\$12,574.49	\$0.00	\$0.00	+++	
Other Financing Uses								
255-675 618.700	Transfers Out	19,149.00	1,506,958.00	1,506,958.00	24,399.00	(1,482,559.00)	(98)	
Budget Transactions								
Level	Transaction					Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	255- Public Radio User Fees					1.0000	24,399.00	24,399.00
Finance Review to IRC Totals								\$24,399.00
255-675 619.000	Contingency	.00	44,621.00	.00	45,687.00	1,066.00	2	
Budget Transactions								
Level	Transaction					Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	Contingency					1.0000	45,687.00	45,687.00
Finance Review to IRC Totals								\$45,687.00
Other Financing Uses Totals		\$19,149.00	\$1,551,579.00	\$1,506,958.00	\$70,086.00	(\$1,481,493.00)	(95%)	



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
Fund	255 - 911 Emergency Services						
	EXPENSE						
	Department 675 - 911 Emergency Services						
	Ending Fund Bal/Reserves						
255-675 699.000	Ending Fund Balance	.00	600,977.00	.00	388,444.00	(212,533.00)	(35)
	Ending Fund Bal/Reserves Totals	\$0.00	\$600,977.00	\$0.00	\$388,444.00	(\$212,533.00)	(35%)
Department	675 - 911 Emergency Services Totals	\$2,786,818.63	\$5,226,642.00	\$3,473,707.52	\$3,506,693.00	(\$1,719,949.00)	(33%)
	EXPENSE TOTALS	\$2,786,818.63	\$5,226,642.00	\$3,473,707.52	\$3,506,693.00	(\$1,719,949.00)	(33%)
Fund	255 - 911 Emergency Services Totals						
	REVENUE TOTALS	\$2,715,220.47	\$5,226,642.00	\$2,584,473.59	\$3,506,693.00	(\$1,719,949.00)	(33%)
	EXPENSE TOTALS	\$2,786,818.63	\$5,226,642.00	\$3,473,707.52	\$3,506,693.00	(\$1,719,949.00)	(33%)
Fund	255 - 911 Emergency Services Totals	(\$71,598.16)	\$0.00	(\$889,233.93)	\$0.00	\$0.00	+++



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
Fund 256 - 911 Surcharge							
REVENUE							
Department 000 - Revenue							
Charges For Service							
256-000 341.320	911 Surcharge	596,822.40	500,000.00	447,857.59	560,000.00	60,000.00	12
Charges For Service Totals		\$596,822.40	\$500,000.00	\$447,857.59	\$560,000.00	\$60,000.00	12%
Miscellaneous Revenue							
256-000 361.205	Investment-FMV Adjust	10,384.90	.00	.00	.00	.00	
256-000 361.211	Invest. Earnings-LGIP	6,711.71	5,094.00	3,389.85	4,525.00	(569.00)	(11)
256-000 361.212	Invest. Earnings-BNY Mellon	13,447.07	15,282.00	7,668.39	12,795.00	(2,487.00)	(16)
256-000 361.250	Inv Service Fees (Contra)	(332.77)	(472.00)	(131.23)	(350.00)	122.00	(26)
Miscellaneous Revenue Totals		\$30,210.91	\$19,904.00	\$10,927.01	\$16,970.00	(\$2,934.00)	(15%)
Beg.Fund Bal./Reserves							
256-000 301.000	Opening Fund Balance (Unassigned)	.00	440,246.00	.00	325,249.00	(114,997.00)	(26)
256-000 301.050	Opening Fund Balance - Prior Year Contingency	.00	8,309.00	.00	7,511.00	(798.00)	(10)
Beg.Fund Bal./Reserves Totals		\$0.00	\$448,555.00	\$0.00	\$332,760.00	(\$115,795.00)	(26%)
Department 000 - Revenue Totals		\$627,033.31	\$968,459.00	\$458,784.60	\$909,730.00	(\$58,729.00)	(6%)
REVENUE TOTALS		\$627,033.31	\$968,459.00	\$458,784.60	\$909,730.00	(\$58,729.00)	(6%)
EXPENSE							
Department 678 - 911 Surcharge							
Services & Supplies							
256-678 520.085	Telephone/Communications	284,442.25	297,611.00	185,237.67	297,611.00	.00	
256-678 520.115	Computer Maintenance	.00	5,000.00	40.06	5,000.00	.00	
256-678 521.160	Auditing	.00	10,000.00	.00	10,000.00	.00	
256-678 533.802	Small Equipment	51,679.54	35,000.00	8,366.62	35,000.00	.00	
256-678 533.806	Software	157,238.12	162,833.00	157,968.18	162,833.00	.00	
256-678 533.999	Serv/Supplies Offset	(10,225.00)	.00	.00	.00	.00	
256-678 550.102	Bank Fees-Checking	.00	255.00	.00	185.00	(70.00)	(27)
Services & Supplies Totals		\$483,134.91	\$510,699.00	\$351,612.53	\$510,629.00	(\$70.00)	0%
Debt Service							
256-678 550.016	Subscription Principal Expense	9,642.72	.00	.00	.00	.00	
256-678 550.018	Subscription Interest Expense	582.28	.00	.00	.00	.00	
Debt Service Totals		\$10,225.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Capital Outlay/Projects							
256-678 562.000	Capital Projects	199,271.38	125,000.00	109,868.56	.00	(125,000.00)	(100)
Capital Outlay/Projects Totals		\$199,271.38	\$125,000.00	\$109,868.56	\$0.00	(\$125,000.00)	(100%)



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
Fund 256 - 911 Surcharge							
EXPENSE							
Department 678 - 911 Surcharge							
Other Financing Uses							
256-678 619.000	Contingency	.00	7,511.00	.00	7,659.00	148.00	2
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	Contingency				1.0000	7,659.00	7,659.00
Finance Review to IRC Totals							\$7,659.00
Other Financing Uses Totals		\$0.00	\$7,511.00	\$0.00	\$7,659.00	\$148.00	2%
Ending Fund Bal/Reserves							
256-678 699.000	Ending Fund Balance	.00	325,249.00	.00	391,442.00	66,193.00	20
Ending Fund Bal/Reserves Totals		\$0.00	\$325,249.00	\$0.00	\$391,442.00	\$66,193.00	20%
Department 678 - 911 Surcharge Totals		\$692,631.29	\$968,459.00	\$461,481.09	\$909,730.00	(\$58,729.00)	(6%)
EXPENSE TOTALS		\$692,631.29	\$968,459.00	\$461,481.09	\$909,730.00	(\$58,729.00)	(6%)
Fund 256 - 911 Surcharge Totals							
REVENUE TOTALS		\$627,033.31	\$968,459.00	\$458,784.60	\$909,730.00	(\$58,729.00)	(6%)
EXPENSE TOTALS		\$692,631.29	\$968,459.00	\$461,481.09	\$909,730.00	(\$58,729.00)	(6%)
Fund 256 - 911 Surcharge Totals		(\$65,597.98)	\$0.00	(\$2,696.49)	\$0.00	\$0.00	+++



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
Fund 260 - Senior Services Program							
REVENUE							
Department 000 - Revenue							
Intergovernmental Revenue							
260-000 331.050	PY Grant Rev-Federal	.00	.00	63,111.59	.00	.00	
260-000 331.500	Grant Revenue - Federal	1,342,120.53	1,079,724.00	450,413.06	1,111,361.00	31,637.00	3
Budget Transactions							
Level Transaction				Number of Units	Cost Per Unit	Total Amount	
Finance Review to IRC Congregate				1.0000	136,881.00	136,881.00	
Finance Review to IRC DART				1.0000	759,689.00	759,689.00	
Finance Review to IRC Home Delivered Meals				1.0000	113,157.00	113,157.00	
Finance Review to IRC Homemaker				1.0000	70,000.00	70,000.00	
Finance Review to IRC NSIP				1.0000	31,634.00	31,634.00	
Finance Review to IRC Totals						\$1,111,361.00	
260-000 331.510	Grant Revenue - State	51,668.81	52,644.00	45,709.00	52,643.00	(1.00)	
Budget Transactions							
Level Transaction				Number of Units	Cost Per Unit	Total Amount	
Finance Review to IRC Transportation				1.0000	52,643.00	52,643.00	
Finance Review to IRC Totals						\$52,643.00	
Intergovernmental Revenue Totals		\$1,393,789.34	\$1,132,368.00	\$559,233.65	\$1,164,004.00	\$31,636.00	3%
Charges For Service							
260-000 341.800	Client Contrib-Homemaker	7,900.61	9,000.00	6,204.55	8,000.00	(1,000.00)	(11)
260-000 341.801	Client Contrib-Medic Alert	727.25	1,000.00	.00	500.00	(500.00)	(50)
260-000 341.802	Senior Svcs Prog. Income/Congregate Dining	98,179.29	110,000.00	73,269.30	120,000.00	10,000.00	9
260-000 341.804	Meals on Wheels User Fees	36,062.65	35,000.00	28,809.33	45,000.00	10,000.00	29
260-000 341.805	DART Dial-a-Ride User Fees	11,308.70	10,000.00	6,811.78	12,000.00	2,000.00	20
260-000 341.806	DART Fare Box Revenue	427.00	1,000.00	226.00	500.00	(500.00)	(50)
260-000 347.810	Recreation Fees-R	34,517.30	25,000.00	18,677.32	40,000.00	15,000.00	60
Charges For Service Totals		\$189,122.80	\$191,000.00	\$133,998.28	\$226,000.00	\$35,000.00	18%
Miscellaneous Revenue							
260-000 360.100	Cash Overs/Shorts	4.00	.00	21.00	.00	.00	
260-000 360.800	Miscellaneous	5.00	.00	26.01	.00	.00	
260-000 360.901	Reimbursements	23,892.73	.00	13,706.47	.00	.00	
260-000 361.205	Investment-FMV Adjust	24,644.67	.00	.00	.00	.00	
260-000 361.211	Invest. Earnings-LGIP	21,129.90	10,487.00	20,506.90	13,855.00	3,368.00	32
260-000 361.212	Invest. Earnings-BNY Mellon	41,470.62	31,460.00	46,389.61	39,181.00	7,721.00	25
260-000 361.250	Inv Service Fees (Contra)	(989.24)	(972.00)	(844.75)	(1,073.00)	(101.00)	10
260-000 367.102	Donations	19,327.10	.00	34,640.00	.00	.00	



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
Fund 260 - Senior Services Program							
REVENUE							
Department 000 - Revenue							
Miscellaneous Revenue							
260-000 367.112	Yah Donation	32,396.54	.00	18,083.47	.00	.00	
	Miscellaneous Revenue Totals	\$161,881.32	\$40,975.00	\$132,528.71	\$51,963.00	\$10,988.00	27%
Other Financing Sources							
260-000 391.101	Sale of Property - Capital Asset	.00	.00	1,900.00	.00	.00	
260-000 392.000	Transfers In	1,297,034.83	1,256,191.00	1,946,684.49	1,276,947.00	20,756.00	2
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	From 215 - Indigent Repay				1.0000	347,000.00	347,000.00
Finance Review to IRC	From 215 Indigent Repay increase based on 3 year history				1.0000	153,000.00	153,000.00
Finance Review to IRC	From 236 - Tahoe Transp. Dist. DART Services				1.0000	30,000.00	30,000.00
Finance Review to IRC	PALS Tax - From Fund 220				1.0000	746,947.00	746,947.00
	Finance Review to IRC Totals						\$1,276,947.00
260-000 392.050	Transfers In-General Fund	600,000.00	600,000.00	450,000.00	600,000.00	.00	
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	101-GF to balance budget				1.0000	600,000.00	600,000.00
	Finance Review to IRC Totals						\$600,000.00
260-000 392.300	Transfers In-Room Tax	100,000.00	100,000.00	50,000.00	100,000.00	.00	
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	234-Room Tax Utility Operator Fee				1.0000	100,000.00	100,000.00
	Finance Review to IRC Totals						\$100,000.00
	Other Financing Sources Totals	\$1,997,034.83	\$1,956,191.00	\$2,448,584.49	\$1,976,947.00	\$20,756.00	1%
Beg.Fund Bal./Reserves							
260-000 301.000	Opening Fund Balance (Unassigned)	.00	1,490,497.00	.00	889,268.00	(601,229.00)	(40)
260-000 301.050	Opening Fund Balance - Prior Year Contingency	.00	61,143.00	.00	57,918.00	(3,225.00)	(5)
260-000 301.100	Opening Fund Reserves	.00	.00	.00	32,383.00	32,383.00	
260-000 301.217	Inventory Reserves	.00	32,383.00	.00	.00	(32,383.00)	(100)
	Beg.Fund Bal./Reserves Totals	\$0.00	\$1,584,023.00	\$0.00	\$979,569.00	(\$604,454.00)	(38%)
Department 000 - Revenue Totals		\$3,741,828.29	\$4,904,557.00	\$3,274,345.13	\$4,398,483.00	(\$506,074.00)	(10%)
	REVENUE TOTALS	\$3,741,828.29	\$4,904,557.00	\$3,274,345.13	\$4,398,483.00	(\$506,074.00)	(10%)



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
Fund 260 - Senior Services Program							
EXPENSE							
Department 680 - Senior Services Program							
Salaries & Wages							
260-680 510.000	Salaries & Wages	814,877.02	894,026.00	308,745.53	792,899.00	(101,127.00)	(11)
260-680 511.150	Grant Match-Salaries	345,579.08	.00	106,357.73	.00	.00	
260-680 511.167	Vacation Payout	25,245.54	.00	7,204.92	.00	.00	
260-680 511.169	Comp Payout	.00	.00	724.90	.00	.00	
260-680 511.170	Overtime	19,582.84	23,979.00	5,893.74	12,673.00	(11,306.00)	(47)
260-680 511.171	Holidays	59,119.89	.00	40,488.60	.00	.00	
260-680 511.172	Comp Paid	2,207.97	.00	2,141.57	.00	.00	
260-680 511.173	Vacation	91,666.27	.00	59,085.62	.00	.00	
260-680 511.174	Sick	42,310.25	.00	29,350.55	.00	.00	
260-680 511.178	Sick Leave Payoff	30,683.52	.00	.00	.00	.00	
260-680 511.999	Salaries-Offset	.00	.00	.00	(59,467.00)	(59,467.00)	(5,946,700)
Salaries & Wages Totals		\$1,431,272.38	\$918,005.00	\$559,993.16	\$746,105.00	(\$171,900.00)	(19%)
Employee Benefits							
260-680 511.181	Retirement	438,516.88	324,282.00	231,571.59	291,397.00	(32,885.00)	(10)
260-680 511.182	Workers Comp	55,598.16	31,799.00	32,770.13	9,460.00	(22,339.00)	(70)
260-680 511.183	Group Insurance	132,253.87	90,104.00	59,821.43	58,828.00	(31,276.00)	(35)
260-680 511.184	Unemployment	7,345.18	4,598.00	3,393.49	1,118.00	(3,480.00)	(76)
260-680 511.186	Medicare	20,724.47	13,319.00	9,694.69	11,882.00	(1,437.00)	(11)
260-680 511.187	Uniform Allowance	750.00	750.00	750.00	750.00	.00	
260-680 511.189	Cell Phone Stipend	408.00	472.00	314.49	472.00	.00	
260-680 511.195	Social Security	.00	722.00	.00	800.00	78.00	11
260-680 511.201	PEBS-Ret.Medical	(572.00)	.00	.00	.00	.00	
260-680 512.999	Benefits-Offset	.00	.00	.00	(30,175.00)	(30,175.00)	(3,017,500)
Employee Benefits Totals		\$655,024.56	\$466,046.00	\$338,315.82	\$344,532.00	(\$121,514.00)	(26%)
Services & Supplies							
260-680 520.064	Travel	1,946.00	2,000.00	.00	2,000.00	.00	
260-680 520.066	Meals	273.00	.00	.00	.00	.00	
260-680 520.072	Advertising	719.87	708.00	.00	708.00	.00	
260-680 520.078	Printing & Binding	12,822.19	10,275.00	8,272.04	10,275.00	.00	
260-680 520.085	Telephone/Communications	4,058.56	7,980.00	5,932.20	2,580.00	(5,400.00)	(68)

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	Home-Delivered	1.0000	1,200.00	1,200.00
Finance Review to IRC	Move budget to 681	1.0000	(1,200.00)	(1,200.00)
Finance Review to IRC	Move to 682 for DART	1.0000	(4,200.00)	(4,200.00)
Finance Review to IRC	Reclass to Home-Delivered	1.0000	(1,200.00)	(1,200.00)



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
Fund 260 - Senior Services Program							
EXPENSE							
Department 680 - Senior Services Program							
Services & Supplies							
	Finance Review to IRC					1.0000	7,980.00
	Telephones						7,980.00
							<u>\$2,580.00</u>
260-680 520.088	Utilities	3,537.47	4,100.00	315.74	1,700.00	(2,400.00)	(59)
	Budget Transactions						
	Level					Number of Units	Cost Per Unit
	Finance Review to IRC					1.0000	(2,400.00)
	Finance Review to IRC					1.0000	4,100.00
							<u>\$1,700.00</u>
260-680 520.089	Power	23,734.02	32,618.00	14,141.61	28,000.00	(4,618.00)	(14)
260-680 520.090	Water	1,060.86	982.00	496.41	982.00	.00	
260-680 520.092	Heating	7,402.27	12,464.00	1,977.13	12,464.00	.00	
260-680 520.093	Utilities-Sewer	2,794.52	3,407.00	2,619.87	3,407.00	.00	
260-680 520.097	Maint B&G	15,769.10	34,572.00	27,114.64	19,980.00	(14,592.00)	(42)
	Budget Transactions						
	Level					Number of Units	Cost Per Unit
	Finance Review to IRC					1.0000	34,572.00
	Finance Review to IRC					1.0000	(2,020.00)
							<u>\$32,552.00</u>
260-680 520.107	Maint Equip	30,769.10	15,000.00	6,079.43	13,800.00	(1,200.00)	(8)
	Budget Transactions						
	Level					Number of Units	Cost Per Unit
	Finance Review to IRC					1.0000	15,000.00
	Finance Review to IRC					1.0000	(1,200.00)
							<u>\$13,800.00</u>
260-680 520.116	Veh. Maint-Co Shop	71,548.30	93,083.00	40,317.78	20,737.00	(72,346.00)	(78)
	Budget Transactions						
	Level					Number of Units	Cost Per Unit
	Finance Review to IRC					1.0000	(3,600.00)
	Finance Review to IRC					1.0000	(90,000.00)
	Finance Review to IRC					1.0000	114,337.00
							<u>\$20,737.00</u>
260-680 520.118	Veh.Maint-Outside Repairs	59.47	.00	.00	.00	.00	



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
Fund 260 - Senior Services Program							
EXPENSE							
Department 680 - Senior Services Program							
Services & Supplies							
260-680 520.136	Rents & Leases Equipment	5,364.09	7,000.00	3,790.47	7,000.00	.00	
260-680 520.156	Risk Mgmt-County Insurance-Liability	43,017.56	68,735.00	51,551.25	36,517.00	(32,218.00)	(47)
260-680 520.164	Recreation Expenses	28,256.84	25,000.00	26,357.56	25,000.00	.00	
260-680 520.170	Memberships	225.00	.00	571.90	.00	.00	
260-680 520.187	Internet Expense	357.00	1,500.00	.00	1,500.00	.00	
260-680 520.200	Training & Education	3,301.78	4,150.00	4,246.53	4,150.00	.00	
260-680 520.256	Risk Mgmt Cost Allocation	20,428.00	23,492.00	17,619.00	17,358.00	(6,134.00)	(26)
260-680 521.100	Professional Services	14.14	.00	300.00	.00	.00	
260-680 521.140	Physicals/Preventative Medical	278.00	200.00	142.00	200.00	.00	
260-680 521.250	Background Screening	220.00	200.00	.00	200.00	.00	
260-680 521.500	Central Svcs Cost Allocation	190,553.00	224,067.00	168,050.25	125,503.00	(98,564.00)	(44)
260-680 532.001	Operating Supplies	87,197.57	107,905.00	66,206.90	90,000.00	(17,905.00)	(17)
260-680 532.003	Gas & Oil	28,623.44	80,750.00	13,961.09	24,400.00	(56,350.00)	(70)
Budget Transactions							
Level		Transaction		Number of Units		Cost Per Unit	Total Amount
Finance Review to IRC		Home Delivered (\$2,400)		1.0000		80,750.00	80,750.00
Finance Review to IRC		Move to 681 for Homemaker		1.0000		(2,400.00)	(2,400.00)
Finance Review to IRC		Move to 682 for DART		1.0000		(43,200.00)	(43,200.00)
Finance Review to IRC Totals							\$35,150.00
260-680 532.028	Uniforms	265.06	2,000.00	377.77	2,000.00	.00	
260-680 532.052	Food-Purchased	381,660.46	427,000.00	246,163.96	405,000.00	(22,000.00)	(5)
Budget Transactions							
Level		Transaction		Number of Units		Cost Per Unit	Total Amount
Finance Review to IRC		Food		1.0000		395,366.00	395,366.00
Finance Review to IRC		NSIP Grant		1.0000		31,634.00	31,634.00
Finance Review to IRC Totals							\$427,000.00
260-680 532.067	Cleaning Supplies	1,496.89	89.00	110.04	89.00	.00	
260-680 533.800	Office Supplies	12,394.25	18,896.00	2,371.49	2,800.00	(16,096.00)	(85)
Budget Transactions							
Level		Transaction		Number of Units		Cost Per Unit	Total Amount
Finance Review to IRC		Move to 681 for Homemaker		1.0000		(1,200.00)	(1,200.00)
Finance Review to IRC		Move to 682 for DART		1.0000		(8,000.00)	(8,000.00)
Finance Review to IRC		Office Supplies		1.0000		18,896.00	18,896.00
Finance Review to IRC Totals							\$9,696.00



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted	
Fund 260 - Senior Services Program								
EXPENSE								
Department 680 - Senior Services Program								
Services & Supplies								
260-680 533.802	Small Equipment	51,813.52	10,000.00	1,995.60	.00	(10,000.00)	(100)	
	Budget Transactions							
	Level					Number of Units	Cost Per Unit	Total Amount
	Finance Review to IRC					1.0000	(10,000.00)	(10,000.00)
	Finance Review to IRC					1.0000	10,000.00	10,000.00
						Finance Review to IRC Totals		\$0.00
260-680 533.806	Software	2,645.00	16,000.00	3,134.25	6,000.00	(10,000.00)	(63)	
260-680 533.999	Serv/Supplies Offset	(5,520.06)	.00	.00	.00	.00		
260-680 540.010	Grants-Services & Supplies	129,634.69	.00	36,094.33	.00	.00		
260-680 541.501	Grant Match-Serv & Supplies	56,793.70	32,465.00	.00	.00	(32,465.00)	(100)	
260-680 550.001	Miscellaneous Expenses	205.28	.00	.00	.00	.00		
260-680 550.102	Bank Fees-Checking	.00	524.00	.00	568.00	44.00	8	
	Services & Supplies Totals	\$1,215,719.94	\$1,267,162.00	\$750,311.24	\$864,918.00	(\$402,244.00)	(32%)	
Debt Service								
260-680 550.013	Lease Interest Expense	562.38	.00	.00	.00	.00		
260-680 550.014	Lease Principal Expense	4,957.68	.00	.00	.00	.00		
	Debt Service Totals	\$5,520.06	\$0.00	\$0.00	\$0.00	\$0.00	+++	
Capital Outlay/Projects								
260-680 562.100	Capital Outlay - Grants	321,068.61	.00	71,188.56	.00	.00		
	Capital Outlay/Projects Totals	\$321,068.61	\$0.00	\$71,188.56	\$0.00	\$0.00	+++	
Other Financing Uses								
260-680 618.700	Transfers Out	653,425.00	80,000.00	46,669.00	80,000.00	.00		
	Budget Transactions							
	Level					Number of Units	Cost Per Unit	Total Amount
	Finance Review to IRC					1.0000	80,000.00	80,000.00
						Finance Review to IRC Totals		\$80,000.00
260-680 619.000	Contingency	.00	57,918.00	.00	55,284.00	(2,634.00)	(5)	
	Budget Transactions							
	Level					Number of Units	Cost Per Unit	Total Amount
	Finance Review to IRC					1.0000	55,284.00	55,284.00
						Finance Review to IRC Totals		\$55,284.00
	Other Financing Uses Totals	\$653,425.00	\$137,918.00	\$46,669.00	\$135,284.00	(\$2,634.00)	(2%)	
Ending Fund Bal/Reserves								
260-680 625.214	Inventory Reserves	.00	32,383.00	.00	32,383.00	.00		



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
Fund 260 - Senior Services Program							
EXPENSE							
Department 680 - Senior Services Program							
Ending Fund Bal/Reserves							
260-680 699.000	Ending Fund Balance	.00	889,268.00	.00	545,200.00	(344,068.00)	(39)
Ending Fund Bal/Reserves Totals		\$0.00	\$921,651.00	\$0.00	\$577,583.00	(\$344,068.00)	(37%)
Department 680 - Senior Services Program Totals		\$4,282,030.55	\$3,710,782.00	\$1,766,477.78	\$2,668,422.00	(\$1,042,360.00)	(28%)
Department 681 - Homemaker							
Salaries & Wages							
260-681 510.000	Salaries & Wages	.00	160,112.00	46,254.91	190,266.00	30,154.00	19
260-681 511.150	Grant Match-Salaries	.00	.00	4,375.00	.00	.00	
260-681 511.171	Holidays	.00	.00	3,904.86	.00	.00	
260-681 511.173	Vacation	.00	.00	2,631.48	.00	.00	
260-681 511.174	Sick	.00	.00	1,061.14	.00	.00	
260-681 511.999	Salaries-Offset	.00	.00	.00	(14,270.00)	(14,270.00)	(1,427,000)
Salaries & Wages Totals		\$0.00	\$160,112.00	\$58,227.39	\$175,996.00	\$15,884.00	10%
Employee Benefits							
260-681 511.181	Retirement	.00	58,842.00	20,842.90	69,927.00	11,085.00	19
260-681 511.182	Workers Comp	.00	9,456.00	1,502.23	2,640.00	(6,816.00)	(72)
260-681 511.183	Group Insurance	.00	20,018.00	6,549.16	27,832.00	7,814.00	39
260-681 511.184	Unemployment	.00	802.00	290.58	261.00	(541.00)	(67)
260-681 511.186	Medicare	.00	2,324.00	824.23	2,762.00	438.00	19
260-681 512.999	Benefits-Offset	.00	.00	.00	(8,205.00)	(8,205.00)	(820,500)
Employee Benefits Totals		\$0.00	\$91,442.00	\$30,009.10	\$95,217.00	\$3,775.00	4%
Services & Supplies							
260-681 520.085	Telephone/Communications	.00	.00	479.83	1,200.00	1,200.00	
Budget Transactions							
Level Transaction				Number of Units	Cost Per Unit	Total Amount	
Finance Review to IRC Homemaker - Telephones				1.0000	1,200.00	1,200.00	
Finance Review to IRC Totals						\$1,200.00	
260-681 520.116	Veh. Maint-Co Shop	.00	.00	.00	3,600.00	3,600.00	
Budget Transactions							
Level Transaction				Number of Units	Cost Per Unit	Total Amount	
Finance Review to IRC Homemaker				1.0000	3,600.00	3,600.00	
Finance Review to IRC Totals						\$3,600.00	
260-681 520.136	Rents & Leases Equipment	.00	.00	32.84	.00	.00	
260-681 520.156	Risk Mgmt-County Insurance-Liability	.00	.00	.00	9,699.00	9,699.00	
260-681 520.256	Risk Mgmt Cost Allocation	.00	.00	.00	5,975.00	5,975.00	



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
Fund 260 - Senior Services Program							
EXPENSE							
Department 681 - Homemaker							
Services & Supplies							
260-681 521.500	Central Svcs Cost Allocation	.00	.00	.00	33,336.00	33,336.00	
260-681 532.003	Gas & Oil	.00	.00	1,120.38	2,400.00	2,400.00	
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	Homemaker				1.0000	2,400.00	2,400.00
Finance Review to IRC Totals							\$2,400.00
260-681 533.800	Office Supplies	.00	.00	1,144.18	1,200.00	1,200.00	
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	Homemaker				1.0000	1,200.00	1,200.00
Finance Review to IRC Totals							\$1,200.00
Services & Supplies Totals		\$0.00	\$0.00	\$2,777.23	\$57,410.00	\$57,410.00	+++
Department 681 - Homemaker Totals		\$0.00	\$251,554.00	\$91,013.72	\$328,623.00	\$77,069.00	31%
Department 682 - Transportation							
Salaries & Wages							
260-682 510.000	Salaries & Wages	.00	606,253.00	276,653.18	782,748.00	176,495.00	29
260-682 511.150	Grant Match-Salaries	.00	.00	102,506.64	.00	.00	
260-682 511.170	Overtime	.00	.00	5,005.64	12,673.00	12,673.00	
260-682 511.171	Holidays	.00	.00	11,412.34	.00	.00	
260-682 511.172	Comp Paid	.00	.00	182.54	.00	.00	
260-682 511.173	Vacation	.00	.00	17,885.38	.00	.00	
260-682 511.174	Sick	.00	.00	10,927.33	.00	.00	
260-682 511.999	Salaries-Offset	.00	.00	.00	(58,706.00)	(58,706.00)	(5,870,600)
Salaries & Wages Totals		\$0.00	\$606,253.00	\$424,573.05	\$736,715.00	\$130,462.00	22%
Employee Benefits							
260-682 511.181	Retirement	.00	214,657.00	103,352.78	278,841.00	64,184.00	30
260-682 511.182	Workers Comp	.00	26,039.00	8,091.83	9,900.00	(16,139.00)	(62)
260-682 511.183	Group Insurance	.00	81,818.00	25,088.03	76,514.00	(5,304.00)	(6)
260-682 511.184	Unemployment	.00	3,099.00	1,670.60	1,084.00	(2,015.00)	(65)
260-682 511.186	Medicare	.00	8,980.00	4,576.10	11,572.00	2,592.00	29
260-682 511.195	Social Security	.00	1,375.00	.00	1,489.00	114.00	8
260-682 512.999	Benefits-Offset	.00	.00	.00	(31,154.00)	(31,154.00)	(3,115,400)
Employee Benefits Totals		\$0.00	\$335,968.00	\$142,779.34	\$348,246.00	\$12,278.00	4%



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
Fund 260 - Senior Services Program							
EXPENSE							
Department 682 - Transportation Services & Supplies							
260-682 520.078	Printing & Binding	.00	.00	62.36	.00	.00	
260-682 520.085	Telephone/Communications	.00	.00	6,077.43	4,200.00	4,200.00	
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	DART				1.0000	4,200.00	4,200.00
Finance Review to IRC Totals							\$4,200.00
260-682 520.088	Utilities	.00	.00	.00	2,400.00	2,400.00	
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	Utilities - Transportation				1.0000	2,400.00	2,400.00
Finance Review to IRC Totals							\$2,400.00
260-682 520.089	Power	.00	.00	1,200.00	.00	.00	
260-682 520.090	Water	.00	.00	295.48	.00	.00	
260-682 520.092	Heating	.00	.00	562.87	.00	.00	
260-682 520.097	Maint B&G	.00	.00	1,050.50	.00	.00	
260-682 520.107	Maint Equip	.00	.00	.00	1,200.00	1,200.00	
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	ADSD Transportation				1.0000	1,200.00	1,200.00
Finance Review to IRC Totals							\$1,200.00
260-682 520.116	Veh. Maint-Co Shop	.00	.00	18,647.51	90,000.00	90,000.00	
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	DART				1.0000	90,000.00	90,000.00
Finance Review to IRC Totals							\$90,000.00
260-682 520.136	Rents & Leases Equipment	.00	.00	404.24	.00	.00	
260-682 520.156	Risk Mgmt-County Insurance-Liability	.00	.00	.00	31,581.00	31,581.00	
260-682 520.200	Training & Education	.00	.00	21.78	.00	.00	
260-682 520.256	Risk Mgmt Cost Allocation	.00	.00	.00	17,358.00	17,358.00	
260-682 521.140	Physicals/Preventative Medical	.00	.00	142.00	.00	.00	
260-682 521.500	Central Svcs Cost Allocation	.00	.00	.00	108,538.00	108,538.00	
260-682 532.001	Operating Supplies	.00	.00	395.68	.00	.00	



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
Fund 260 - Senior Services Program							
EXPENSE							
Department 682 - Transportation Services & Supplies							
260-682 532.003	Gas & Oil	.00	.00	21,121.90	43,200.00	43,200.00	
	Budget Transactions						
	Level Transaction					Number of Units	Cost Per Unit
	Finance Review to IRC DART					1.0000	43,200.00
							Total Amount
							43,200.00
						Finance Review to IRC Totals	\$43,200.00
260-682 533.800	Office Supplies	.00	.00	.00	8,000.00	8,000.00	
	Budget Transactions						
	Level Transaction					Number of Units	Cost Per Unit
	Finance Review to IRC DART Transportation					1.0000	8,000.00
							Total Amount
							8,000.00
						Finance Review to IRC Totals	\$8,000.00
260-682 533.802	Small Equipment	.00	.00	10,509.99	10,000.00	10,000.00	
	Budget Transactions						
	Level Transaction					Number of Units	Cost Per Unit
	Finance Review to IRC DART					1.0000	10,000.00
							Total Amount
							10,000.00
						Finance Review to IRC Totals	\$10,000.00
260-682 533.806	Software	.00	.00	10,772.70	.00	.00	
	Services & Supplies Totals	\$0.00	\$0.00	\$71,264.44	\$316,477.00	\$316,477.00	+++
Department 682 - Transportation Totals		\$0.00	\$942,221.00	\$638,616.83	\$1,401,438.00	\$459,217.00	49%
	EXPENSE TOTALS	\$4,282,030.55	\$4,904,557.00	\$2,496,108.33	\$4,398,483.00	(\$506,074.00)	(10%)
Fund 260 - Senior Services Program Totals							
	REVENUE TOTALS	\$3,741,828.29	\$4,904,557.00	\$3,274,345.13	\$4,398,483.00	(\$506,074.00)	(10%)
	EXPENSE TOTALS	\$4,282,030.55	\$4,904,557.00	\$2,496,108.33	\$4,398,483.00	(\$506,074.00)	(10%)
Fund 260 - Senior Services Program Totals		(\$540,202.26)	\$0.00	\$778,236.80	\$0.00	\$0.00	+++



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
Fund 297 - Restricted Accounts Fund							
REVENUE							
Department 000 - Revenue							
Intergovernmental Revenue							
297-000 331.872	Restricted - Sheriff Forfeitures-550.080 (NRS 176.275)	2,863.00	.00	7,000.00	.00	.00	
297-000 334.208	Reimbursements - Intergovernmental	5,045.19	.00	.00	.00	.00	
297-000 341.140	Restricted Use - Marijuana Tax from State-550.167 (NRS 372A.290)	88,235.29	.00	.00	.00	.00	
Intergovernmental Revenue Totals		\$96,143.48	\$0.00	\$7,000.00	\$0.00	\$0.00	+++
Charges For Service							
297-000 335.603	Restricted - Sheriff-SAR Lic. Plates-550.169 (NRS 482.367004)	691.66	.00	220.00	.00	.00	
297-000 341.107	Restricted - East Fork Justice Court Mediation Fee-550.094	5,088.44	.00	3,120.00	.00	.00	
297-000 341.108	Restricted - Tahoe Justice Court Mediation Fee-550.076	769.80	.00	450.00	.00	.00	
297-000 341.111	Restricted - District Court Security Fee-550.079	19,370.25	.00	13,659.98	.00	.00	
297-000 341.113	Restricted - District Court Mediation Public-550.078	3,231.01	.00	3,850.00	.00	.00	
297-000 341.114	Restricted - District Court Mediation Indigent-550.077	10,617.56	.00	7,289.99	.00	.00	
297-000 341.117	Restricted - District Court Prev-Treat Alcohol/Drugs-550.095	9,665.12	.00	6,819.99	.00	.00	
297-000 341.118	Restricted - East Fork Just Ct Prev-Treat Alcohol/Drugs-550.096	5,088.44	.00	3,120.00	.00	.00	
297-000 341.119	Restricted - Tahoe Justice Ct Prev-Treat Alcohol/Drugs-550.097	769.80	.00	450.00	.00	.00	
297-000 341.120	Restricted - District Court Civil Arbitration Fee-550.093	5,037.56	.00	3,650.00	.00	.00	
297-000 341.123	Restricted - District Court - Foreclosure Mediation-550.176	600.00	.00	800.00	.00	.00	
297-000 341.127	Restricted - District Court Attnys for Protected Persons-550.127	60,910.00	.00	42,010.00	.00	.00	
297-000 341.128	Restricted - District Court Investigators Comp-550.180	12,182.00	.00	8,402.00	.00	.00	
297-000 341.129	Restricted-Clerk Technology Fees-550.174 -NRS 19.013 (2), 19.016	5,440.00	.00	2,415.00	.00	.00	
297-000 341.152	Restricted - District Ct Legal Svcs Abused/Negl.Children-550.132	36,546.00	.00	25,206.00	.00	.00	
297-000 341.595	Restricted - Recorder Technology Fee-550.098	60,910.00	.00	41,250.00	.00	.00	
297-000 341.596	Restricted - District Court Technology Fee-550.075	568.00	.00	320.00	.00	.00	
297-000 341.597	Restricted - Assess Tech Fee-550.099 NRS 250.085	79,577.05	.00	20,805.24	.00	.00	
297-000 341.609	Restricted - Recorder-Mediation Fee-550.171	138.75	.00	56.25	.00	.00	



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
Fund 297 - Restricted Accounts Fund							
REVENUE							
Department 000 - Revenue							
Charges For Service							
297-000 368.007	Assigned - Sheriff Coroner Death Certificates-550.170	11,095.00	.00	3,472.00	.00	.00	
	Charges For Service Totals	\$328,296.44	\$0.00	\$187,366.45	\$0.00	\$0.00	+++
Fines & Forfeits							
297-000 351.113	Restricted - District Court \$5 Admin Assess-550.175	488.98	.00	258.05	.00	.00	
297-000 351.114	Restricted - District Court Divorce NRS 19.0333-550.089	372.00	.00	.00	.00	.00	
297-000 351.126	Restricted - District Court Special Filing Fee-550.081	118,279.79	.00	82,953.68	.00	.00	
	Fines & Forfeits Totals	\$119,140.77	\$0.00	\$83,211.73	\$0.00	\$0.00	+++
Miscellaneous Revenue							
297-000 341.190	Assigned - Sheriff Explorers-550.190	15,889.01	.00	7,631.28	.00	.00	
297-000 366.800	Restricted Use - Knox Impact Fees 550.142	616.43	.00	9,133.38	.00	.00	
297-000 367.109	Assigned - Sheriff K9 Program-550.160	7,431.00	.00	22,416.80	.00	.00	
297-000 367.111	Assigned - Sheriff TRIAD-550.161	.00	.00	187.00	.00	.00	
297-000 367.117	Assigned - Courts CASA Donations-550.074	1,076.00	.00	.00	.00	.00	
297-000 367.124	Assigned Use - Sheriff Donations -Special Events/General 550.090	.00	.00	24,040.00	.00	.00	
297-000 367.186	Assigned - Sheriff Honor Guard Donations-550.186	18,331.79	.00	27,887.71	.00	.00	
297-000 368.001	Assigned - Animal Services Donations-550.155	22,569.06	.00	13,042.60	.00	.00	
297-000 368.002	Assigned - Animal Services-Sterilization-550.156,-532.077	45,125.00	.00	34,828.00	.00	.00	
297-000 368.003	Assigned - Animal Services-Rabies-550.157,-532.078	9,234.00	.00	6,566.00	.00	.00	
297-000 368.004	Assigned - Sheriff Volunteer Program-550.159	100.00	.00	.00	.00	.00	
	Miscellaneous Revenue Totals	\$120,372.29	\$0.00	\$145,732.77	\$0.00	\$0.00	+++
Other Financing Sources							
297-000 392.000	Transfers In	3,870,262.00	.00	49,535.00	.00	.00	
	Other Financing Sources Totals	\$3,870,262.00	\$0.00	\$49,535.00	\$0.00	\$0.00	+++
	Department 000 - Revenue Totals	\$4,534,214.98	\$0.00	\$472,845.95	\$0.00	\$0.00	+++
	REVENUE TOTALS	\$4,534,214.98	\$0.00	\$472,845.95	\$0.00	\$0.00	+++



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
Fund 297 - Restricted Accounts Fund							
EXPENSE							
Department 714 - Health Function							
Services & Supplies							
297-714 550.129	Assigned Use - Trust Donation see 367.105	106,985.00	.00	.00	.00	.00	
297-714 550.155	Assigned Use - Animal Services-368.001	9,586.54	.00	21,776.36	.00	.00	
297-714 550.156	Assigned Use - Animal Services-Sterilization-368.002	16,851.55	.00	23,855.96	.00	.00	
297-714 550.157	Assigned Use - Animal Services-Rabies-368.003	4,145.40	.00	3,063.60	.00	.00	
Services & Supplies Totals		\$137,568.49	\$0.00	\$48,695.92	\$0.00	\$0.00	+++
Department 714 - Health Function Totals		\$137,568.49	\$0.00	\$48,695.92	\$0.00	\$0.00	+++
Department 715 - Judicial Function							
Services & Supplies							
297-715 550.074	Assigned Use - Courts CASA Donations-367.117	115.51	.00	200.00	.00	.00	
297-715 550.075	Restricted Use - DC Tech Fee-341.596	31.25	.00	.00	.00	.00	
297-715 550.077	Restricted Use - DC Mediation Fee Indigent-341.114	850.00	.00	900.00	.00	.00	
297-715 550.078	Restricted Use - DC Mediation Fee Public-341.113	3,200.00	.00	2,850.00	.00	.00	
297-715 550.081	Restricted Use - DC Spec Filing-351.126	14,244.25	.00	4,000.00	.00	.00	
297-715 550.094	Restricted Use - EFJC Mediation Fee-341.107	9,000.00	.00	6,000.00	.00	.00	
297-715 550.127	Restricted Use - DC Attyns for Protected Persons-341.127	56,300.00	.00	28,000.00	.00	.00	
297-715 550.132	Restricted Use -DC Legal Svcs Abused/Neglected Children-341.152	15,088.50	.00	.00	.00	.00	
297-715 550.176	Restricted Use - DC Foreclosure Mediation-341.123	800.00	.00	.00	.00	.00	
Services & Supplies Totals		\$99,629.51	\$0.00	\$41,950.00	\$0.00	\$0.00	+++
Department 715 - Judicial Function Totals		\$99,629.51	\$0.00	\$41,950.00	\$0.00	\$0.00	+++
Department 716 - Public Safety Function							
Services & Supplies							
297-716 550.080	Restricted Use - Sheriff Forfeitures-331.872	10,441.00	.00	.00	.00	.00	
297-716 550.090	Assigned Use - Sheriff Donations - DCSO Special Events 367.124	28,913.33	.00	7,718.66	.00	.00	
297-716 550.159	Assigned Use - Sheriff Volunteer Program-368.004	817.19	.00	132.90	.00	.00	
297-716 550.160	Assigned Use - Sheriff K9 Program-367.109	16,110.57	.00	18,562.48	.00	.00	
297-716 550.161	Assigned Use - Sheriff TRIAD-367.111	5,149.86	.00	2,541.99	.00	.00	
297-716 550.164	Assigned Use - Sheriff Safe Schools-367.110	50.00	.00	.00	.00	.00	
297-716 550.165	Restricted Use - Sheriff Child Safety Seats-341.222	.00	.00	6,955.92	.00	.00	



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
Fund 297 - Restricted Accounts Fund							
EXPENSE							
Department 716 - Public Safety Function							
Services & Supplies							
297-716 550.167	Restricted Use - Sheriff-Marijuana-341.140	21,191.52	.00	3,503.75	.00	.00	
297-716 550.169	Restricted Use - Sheriff-SAR Lic. Plates-335.603	665.50	.00	2,262.65	.00	.00	
297-716 550.170	Assigned Use - Sheriff-Death Certs/Coroner-368.007	22,365.09	.00	1,748.76	.00	.00	
297-716 550.185	Assigned Use - Sheriff Dive Unit-341.146	1,063.28	.00	.00	.00	.00	
297-716 550.186	Assigned Use - Sheriff Honor Guard-367.186	9,654.30	.00	11,812.43	.00	.00	
297-716 550.190	Assigned Use - Sheriff Explorers-341.190	11,822.17	.00	11,326.11	.00	.00	
	Services & Supplies Totals	\$128,243.81	\$0.00	\$66,565.65	\$0.00	\$0.00	+++
Capital Outlay/Projects							
297-716 564.500	Machinery & Equipment	19,550.00	.00	.00	.00	.00	
297-716 564.700	Motor Vehicles	159,135.97	.00	66,500.00	.00	.00	
	Capital Outlay/Projects Totals	\$178,685.97	\$0.00	\$66,500.00	\$0.00	\$0.00	+++
Other Financing Uses							
297-716 618.700	Transfers Out	.00	.00	12,720.00	.00	.00	
	Other Financing Uses Totals	\$0.00	\$0.00	\$12,720.00	\$0.00	\$0.00	+++
Department 716 - Public Safety Function Totals		\$306,929.78	\$0.00	\$145,785.65	\$0.00	\$0.00	+++
Department 751 - General Gov Function							
Services & Supplies							
297-751 533.806	Software	20,168.00	.00	.00	.00	.00	
297-751 550.098	Restricted Use - Rec. Tech Fee-341.595	30,183.86	.00	20,970.88	.00	.00	
297-751 550.099	Restricted Use - Assess Tech Fee-341.597	48,611.29	.00	37,411.12	.00	.00	
	Services & Supplies Totals	\$98,963.15	\$0.00	\$58,382.00	\$0.00	\$0.00	+++
Department 751 - General Gov Function Totals		\$98,963.15	\$0.00	\$58,382.00	\$0.00	\$0.00	+++
EXPENSE TOTALS		\$643,090.93	\$0.00	\$294,813.57	\$0.00	\$0.00	+++
Fund 297 - Restricted Accounts Fund Totals							
REVENUE TOTALS		\$4,534,214.98	\$0.00	\$472,845.95	\$0.00	\$0.00	+++
EXPENSE TOTALS		\$643,090.93	\$0.00	\$294,813.57	\$0.00	\$0.00	+++
Fund 297 - Restricted Accounts Fund Totals		\$3,891,124.05	\$0.00	\$178,032.38	\$0.00	\$0.00	+++
Net Grand Totals							
REVENUE GRAND TOTALS		\$57,579,001.50	\$75,587,388.00	\$35,537,746.35	\$68,997,712.00	(\$6,589,676.00)	(9%)
EXPENSE GRAND TOTALS		\$52,957,453.01	\$75,587,388.00	\$39,743,659.32	\$68,997,712.00	(\$6,589,676.00)	(9%)
Net Grand Totals		\$4,621,548.49	\$0.00	(\$4,205,912.97)	\$0.00	\$0.00	+++

**Internal Service Funds
Tentative Budget
FY 2026-2027**



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
Fund 309 - Risk Management							
REVENUE							
Department 000 - Revenue							
Taxes							
309-000 311.100	Ad Valorem Current	293,303.00	309,869.00	302,114.03	326,336.00	16,467.00	5
309-000 311.120	Ad Valorem Delinquent	.00	.00	1,023.27	.00	.00	
309-000 311.200	Centrally Assessed Property Taxes	4,197.06	3,998.00	2,075.03	4,575.00	577.00	14
309-000 311.600	Ag Deferred Taxes	48.50	.00	19.10	.00	.00	
309-000 311.700	Personal Property Current	8,198.24	8,205.00	8,510.26	9,346.00	1,141.00	14
309-000 311.800	Personal Property Delinq	.13	.00	271.53	.00	.00	
	<i>Taxes Totals</i>	\$305,746.93	\$322,072.00	\$314,013.22	\$340,257.00	\$18,185.00	6%
	<i>Charges For Service</i>						
309-000 341.639	Unemp.Interfund Contribr.	250,720.49	226,390.00	174,142.03	74,501.00	(151,889.00)	(67)
309-000 341.640	W.C. Interfund Cont.	1,333,253.54	1,356,432.00	927,917.68	1,087,201.00	(269,231.00)	(20)
309-000 341.641	Insur.Interfund Contrib.	1,326,933.00	1,469,807.00	1,102,364.25	1,853,269.00	383,462.00	26
309-000 341.645	Admin & Overhead Interfund Contrib	626,550.00	726,928.00	539,615.25	704,222.00	(22,706.00)	(3)
309-000 341.647	Admin Fee-Flex Spending	138.00	.00	117.00	.00	.00	
	<i>Charges For Service Totals</i>	\$3,537,595.03	\$3,779,557.00	\$2,744,156.21	\$3,719,193.00	(\$60,364.00)	(2%)
	<i>Miscellaneous Revenue</i>						
309-000 360.901	Reimbursements	140,353.83	.00	54,366.81	50,000.00	50,000.00	
309-000 361.205	Investment-FMV Adjust	140,715.66	.00	.00	.00	.00	
309-000 361.211	Invest. Earnings-LGIP	93,962.61	53,919.00	49,407.58	61,328.00	7,409.00	14
309-000 361.212	Invest. Earnings-BNY Mellon	188,187.96	161,756.00	111,898.70	173,429.00	11,673.00	7
309-000 361.250	Inv Service Fees (Contra)	(4,446.40)	(5,000.00)	(1,902.26)	(4,748.00)	252.00	(5)
	<i>Miscellaneous Revenue Totals</i>	\$558,773.66	\$210,675.00	\$213,770.83	\$280,009.00	\$69,334.00	33%
	<i>Beg.Fund Bal./Reserves</i>						
309-000 301.200	Operating Reserves - Beginning	.00	5,270,442.00	.00	5,447,328.00	176,886.00	3
	<i>Beg.Fund Bal./Reserves Totals</i>	\$0.00	\$5,270,442.00	\$0.00	\$5,447,328.00	\$176,886.00	3%
	Department 000 - Revenue Totals	\$4,402,115.62	\$9,582,746.00	\$3,271,940.26	\$9,786,787.00	\$204,041.00	2%
	REVENUE TOTALS	\$4,402,115.62	\$9,582,746.00	\$3,271,940.26	\$9,786,787.00	\$204,041.00	2%
EXPENSE							
Department 817 - Risk Management							
Salaries & Wages							
309-817 510.000	Salaries & Wages	391,102.53	538,724.00	298,604.93	701,420.00	162,696.00	30
309-817 510.125	Salaries-Other	5,631.57	.00	.00	.00	.00	
309-817 511.167	Vacation Payout	14.71	.00	2,088.70	.00	.00	
309-817 511.170	Overtime	181.66	.00	228.99	.00	.00	
309-817 511.171	Holidays	20,694.02	.00	19,954.46	.00	.00	
309-817 511.173	Vacation	38,351.97	.00	20,390.99	.00	.00	
309-817 511.174	Sick	12,189.23	.00	13,821.43	.00	.00	



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Fund 309 - Risk Management							
EXPENSE							
Department 817 - Risk Management							
Salaries & Wages							
309-817 511.178	Sick Leave Payoff	.00	.00	2,992.99	.00	.00	
	Salaries & Wages Totals	\$468,165.69	\$538,724.00	\$358,082.49	\$701,420.00	\$162,696.00	30%
Employee Benefits							
309-817 511.181	Retirement	148,474.02	196,695.00	125,140.86	256,409.00	59,714.00	30
309-817 511.182	Workers Comp	4,874.69	6,082.00	3,999.77	7,450.00	1,368.00	22
309-817 511.183	Group Insurance	33,070.88	45,929.00	26,013.31	59,823.00	13,894.00	30
309-817 511.184	Unemployment	2,345.98	2,708.00	1,822.40	961.00	(1,747.00)	(65)
309-817 511.186	Medicare	6,530.70	7,841.00	5,034.83	10,254.00	2,413.00	31
309-817 511.189	Cell Phone Stipend	1,329.75	1,104.00	866.00	1,299.00	195.00	18
309-817 511.192	Admin Fee - Flex Spending	825.00	.00	600.00	.00	.00	
309-817 511.202	OPEB Expense	(3,211.91)	.00	.00	10,094.00	10,094.00	
309-817 511.203	Pension Expense	(45,713.00)	.00	.00	65,884.00	65,884.00	
	Employee Benefits Totals	\$148,526.11	\$260,359.00	\$163,477.17	\$412,174.00	\$151,815.00	58%
Services & Supplies							
309-817 520.064	Travel	.00	2,000.00	.00	2,000.00	.00	
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	Base Budget				1.0000	2,000.00	2,000.00
						Finance Review to IRC Totals	\$2,000.00
309-817 520.078	Printing & Binding	878.25	750.00	446.33	750.00	.00	
309-817 520.082	Risk-Mitigation Expense	.00	447.00	.00	447.00	.00	
309-817 520.083	Unemployment Insurance	25,758.74	44,084.00	60,635.07	44,084.00	.00	
309-817 520.116	Veh. Maint-Co Shop	.00	18,984.00	.00	.00	(18,984.00)	(100)
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	Base Budget				1.0000	18,984.00	18,984.00
Finance Review to IRC	Reduced - have not used line item since 18/19				1.0000	(18,984.00)	(18,984.00)
						Finance Review to IRC Totals	\$0.00
309-817 520.123	Deductible	1,325,796.75	350,000.00	916,521.85	350,000.00	.00	
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	Base Budget				1.0000	350,000.00	350,000.00
						Finance Review to IRC Totals	\$350,000.00



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Fund 309 - Risk Management								
EXPENSE								
Department 817 - Risk Management								
Services & Supplies								
309-817 520.124	Liability Premium	1,234,325.55	1,117,555.00	1,450,837.22	1,117,555.00	.00		
	Budget Transactions							
	Level	Transaction				Number of Units	Cost Per Unit	Total Amount
	Finance Review to IRC	Base Budget				1.0000	1,117,555.00	1,117,555.00
						Finance Review to IRC Totals		\$1,117,555.00
309-817 520.127	Blanket Bond	2,260.00	2,260.00	.00	2,260.00	.00		
	Budget Transactions							
	Level	Transaction				Number of Units	Cost Per Unit	Total Amount
	Finance Review to IRC	Base Budget				1.0000	2,260.00	2,260.00
						Finance Review to IRC Totals		\$2,260.00
309-817 520.136	Rents & Leases Equipment	604.93	601.00	409.26	601.00	.00		
309-817 520.156	Risk Mgmt-County Insurance-Liability	9,565.00	10,887.00	8,165.25	10,625.00	(262.00)	(2)	
309-817 520.157	Non-Covered Claims	265,000.00	99,910.00	.00	.00	(99,910.00)	(100)	
	Budget Transactions							
	Level	Transaction				Number of Units	Cost Per Unit	Total Amount
	Finance Review to IRC	Base Budget				1.0000	99,910.00	99,910.00
	Finance Review to IRC	Reduced - pay out of Deductible line				1.0000	(99,910.00)	(99,910.00)
						Finance Review to IRC Totals		\$0.00
309-817 520.169	EMRB Assessment	1,422.00	2,609.00	2,730.00	3,571.00	962.00	37	
309-817 520.170	Memberships	.00	397.00	.00	397.00	.00		
309-817 520.200	Training & Education	1,023.20	2,500.00	430.09	2,500.00	.00		
309-817 520.225	Health Fair	3,042.47	3,970.00	327.93	3,970.00	.00		
309-817 520.430	Workers Comp Claims - Self Insured	3,069,288.28	598,000.00	(1,663,486.15)	598,000.00	.00		
309-817 520.431	Workers Comp Self-Insured Retention	211,437.00	202,014.00	219,178.00	202,014.00	.00		
309-817 520.432	Workers Comp Administrative Fees	126,202.60	144,912.00	122,230.46	144,912.00	.00		
309-817 520.433	Workers Comp Surety Bond	6,805.00	6,692.00	.00	6,692.00	.00		
309-817 521.100	Professional Services	289,038.29	233,671.00	191,016.06	233,671.00	.00		
309-817 521.140	Physicals/Preventative Medical	.00	10,000.00	2,194.00	10,000.00	.00		
309-817 521.141	Physicals - Heart & Lung	.00	76,375.00	11,398.00	76,375.00	.00		
	Budget Transactions							
	Level	Transaction				Number of Units	Cost Per Unit	Total Amount
	Finance Review to IRC	Base Budget				1.0000	76,375.00	76,375.00
						Finance Review to IRC Totals		\$76,375.00
309-817 521.145	Employee Assist. Program	4,290.00	5,869.00	4,498.00	5,869.00	.00		



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
Fund 309 - Risk Management							
EXPENSE							
Department 817 - Risk Management							
Services & Supplies							
309-817 521.151	Drug/Alcohol Testing	12,819.10	9,788.00	2,771.50	9,788.00	.00	
309-817 521.250	Background Screening	30,272.64	50,000.00	16,799.74	50,000.00	.00	
309-817 521.500	Central Svcs Cost Allocation	.00	205,364.00	154,023.00	206,600.00	1,236.00	1
309-817 532.047	Management Training Program	46,016.27	44,000.00	21,602.86	44,000.00	.00	
309-817 532.105	Safety Supplies	424.99	10,000.00	726.75	10,000.00	.00	
309-817 533.806	Software	94,809.16	80,000.00	101,851.97	80,000.00	.00	
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	Base Budget				1.0000	80,000.00	80,000.00
Finance Review to IRC Totals							\$80,000.00
309-817 550.102	Bank Fees-Checking	.00	2,696.00	.00	2,513.00	(183.00)	(7)
Services & Supplies Totals		\$6,761,080.22	\$3,336,335.00	\$1,625,307.19	\$3,219,194.00	(\$117,141.00)	(4%)
Capital Outlay/Projects							
309-817 563.902	Unanticipated Projects	.00	.00	56,200.00	.00	.00	
Capital Outlay/Projects Totals		\$0.00	\$0.00	\$56,200.00	\$0.00	\$0.00	+++
Other Financing Uses							
309-817 618.700	Transfers Out	66,500.00	.00	.00	.00	.00	
Other Financing Uses Totals		\$66,500.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Ending Fund Bal/Reserves							
309-817 625.200	Operating Reserves	.00	5,447,328.00	.00	5,453,999.00	6,671.00	
Ending Fund Bal/Reserves Totals		\$0.00	\$5,447,328.00	\$0.00	\$5,453,999.00	\$6,671.00	0%
Department 817 - Risk Management Totals		\$7,444,272.02	\$9,582,746.00	\$2,203,066.85	\$9,786,787.00	\$204,041.00	2%
EXPENSE TOTALS		\$7,444,272.02	\$9,582,746.00	\$2,203,066.85	\$9,786,787.00	\$204,041.00	2%
Fund 309 - Risk Management Totals							
REVENUE TOTALS		\$4,402,115.62	\$9,582,746.00	\$3,271,940.26	\$9,786,787.00	\$204,041.00	2%
EXPENSE TOTALS		\$7,444,272.02	\$9,582,746.00	\$2,203,066.85	\$9,786,787.00	\$204,041.00	2%
Fund 309 - Risk Management Totals		(\$3,042,156.40)	\$0.00	\$1,068,873.41	\$0.00	\$0.00	+++



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
Fund 310 - Self Ins.Dental Insurance							
REVENUE							
Department 000 - Revenue							
Charges For Service							
310-000 360.500	Dental Premiums	374,781.79	367,920.00	265,909.84	367,920.00	.00	
310-000 360.510	Outside Dist-Dental Prem	45,884.03	45,064.00	29,346.36	45,064.00	.00	
Charges For Service Totals		\$420,665.82	\$412,984.00	\$295,256.20	\$412,984.00	\$0.00	0%
Miscellaneous Revenue							
310-000 361.205	Investment-FMV Adjust	13,210.88	.00	.00	.00	.00	
310-000 361.211	Invest. Earnings-LGIP	9,102.15	4,915.00	5,613.21	5,837.00	922.00	19
310-000 361.212	Invest. Earnings-BNY Mellon	18,230.66	14,745.00	12,690.10	16,506.00	1,761.00	12
310-000 361.250	Inv Service Fees (Contra)	(427.68)	(456.00)	(218.62)	(452.00)	4.00	(1)
Miscellaneous Revenue Totals		\$40,116.01	\$19,204.00	\$18,084.69	\$21,891.00	\$2,687.00	14%
Beg.Fund Bal./Reserves							
310-000 301.200	Operating Reserves - Beginning	.00	762,151.00	.00	769,642.00	7,491.00	1
Beg.Fund Bal./Reserves Totals		\$0.00	\$762,151.00	\$0.00	\$769,642.00	\$7,491.00	1%
Department 000 - Revenue Totals		\$460,781.83	\$1,194,339.00	\$313,340.89	\$1,204,517.00	\$10,178.00	1%
REVENUE TOTALS		\$460,781.83	\$1,194,339.00	\$313,340.89	\$1,204,517.00	\$10,178.00	1%
EXPENSE							
Department 818 - Self Ins.Dental Insurance							
Salaries & Wages							
310-818 510.000	Salaries & Wages	2,998.20	3,480.00	1,873.20	3,280.00	(200.00)	(6)
310-818 510.125	Salaries-Other	(67.98)	.00	.00	.00	.00	
310-818 511.170	Overtime	29.45	.00	23.80	.00	.00	
310-818 511.171	Holidays	152.28	.00	119.72	.00	.00	
310-818 511.173	Vacation	322.85	.00	138.84	.00	.00	
310-818 511.174	Sick	2.40	.00	15.84	.00	.00	
Salaries & Wages Totals		\$3,437.20	\$3,480.00	\$2,171.40	\$3,280.00	(\$200.00)	(6%)
Employee Benefits							
310-818 511.181	Retirement	1,108.77	1,279.00	744.05	1,206.00	(73.00)	(6)
310-818 511.182	Workers Comp	68.12	69.00	41.92	69.00	.00	
310-818 511.183	Group Insurance	445.09	469.00	271.78	509.00	40.00	9
310-818 511.184	Unemployment	17.49	18.00	10.83	5.00	(13.00)	(72)
310-818 511.186	Medicare	47.80	51.00	29.64	48.00	(3.00)	(6)
Employee Benefits Totals		\$1,687.27	\$1,886.00	\$1,098.22	\$1,837.00	(\$49.00)	(3%)
Services & Supplies							
310-818 520.245	Dental Claims	394,440.87	387,934.00	231,221.39	387,934.00	.00	
310-818 520.255	Admin Fee-Dental	25,442.94	24,939.00	19,599.68	24,939.00	.00	
310-818 521.500	Central Svcs Cost Allocation	6,662.00	6,212.00	4,659.00	6,171.00	(41.00)	(1)
310-818 550.102	Bank Fees-Checking	.00	246.00	.00	239.00	(7.00)	(3)
Services & Supplies Totals		\$426,545.81	\$419,331.00	\$255,480.07	\$419,283.00	(\$48.00)	0%



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
Fund 310 - Self Ins.Dental Insurance							
EXPENSE							
Department 818 - Self Ins.Dental Insurance							
Ending Fund Bal/Reserves							
310-818 698.000	Working Capital,Ending	.00	769,642.00	.00	780,117.00	10,475.00	1
	Ending Fund Bal/Reserves Totals	\$0.00	\$769,642.00	\$0.00	\$780,117.00	\$10,475.00	1%
Department 818 - Self Ins.Dental Insurance	Totals	\$431,670.28	\$1,194,339.00	\$258,749.69	\$1,204,517.00	\$10,178.00	1%
	EXPENSE TOTALS	\$431,670.28	\$1,194,339.00	\$258,749.69	\$1,204,517.00	\$10,178.00	1%
Fund 310 - Self Ins.Dental Insurance	Totals						
	REVENUE TOTALS	\$460,781.83	\$1,194,339.00	\$313,340.89	\$1,204,517.00	\$10,178.00	1%
	EXPENSE TOTALS	\$431,670.28	\$1,194,339.00	\$258,749.69	\$1,204,517.00	\$10,178.00	1%
Fund 310 - Self Ins.Dental Insurance	Totals	\$29,111.55	\$0.00	\$54,591.20	\$0.00	\$0.00	+++



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
Fund 313 - Motor Pool/Vehicle Maint							
REVENUE							
Department 000 - Revenue							
Charges For Service							
313-000 341.701	Motor Pool Fees	692,829.00	715,541.00	417,410.00	709,012.00	(6,529.00)	(1)
313-000 341.702	Vehicle Repair Charges	1,387,078.50	1,400,540.00	877,342.83	1,490,102.00	89,562.00	6
Charges For Service Totals		\$2,079,907.50	\$2,116,081.00	\$1,294,752.83	\$2,199,114.00	\$83,033.00	4%
Miscellaneous Revenue							
313-000 360.800	Miscellaneous	1,629.10	.00	1,029.29	.00	.00	
313-000 361.205	Investment-FMV Adjust	28,162.92	.00	.00	.00	.00	
313-000 361.211	Invest. Earnings-LGIP	18,965.11	8,105.00	11,031.07	12,880.00	4,775.00	59
313-000 361.212	Invest. Earnings-BNY Mellon	37,668.85	24,314.00	24,962.24	36,422.00	12,108.00	50
313-000 361.250	Inv Service Fees (Contra)	(917.78)	(751.00)	(447.72)	(997.00)	(246.00)	33
313-000 391.100	Sale Of Property - Non-Capital Asset	1,801.60	.00	3,306.00	.00	.00	
Miscellaneous Revenue Totals		\$87,309.80	\$31,668.00	\$39,880.88	\$48,305.00	\$16,637.00	53%
Other Financing Sources							
313-000 391.101	Sale of Property - Capital Asset	5,415.00	39,000.00	27,612.50	26,500.00	(12,500.00)	(32)
Budget Transactions							
Level		Transaction		Number of Units		Cost Per Unit	Total Amount
Finance Review to IRC		Sale of Replaced Motor Pool Vehicles per schedule		1.0000		26,500.00	26,500.00
Finance Review to IRC Totals							\$26,500.00
313-000 392.000	Transfers In	185,750.00	.00	4,000.00	.00	.00	
313-000 392.050	Transfers In-General Fund	132,626.00	.00	.00	.00	.00	
Other Financing Sources Totals		\$323,791.00	\$39,000.00	\$31,612.50	\$26,500.00	(\$12,500.00)	(32%)
Beg.Fund Bal./Reserves							
313-000 301.220	Part/Tire Inv. Reserves	.00	113,264.00	.00	113,264.00	.00	
313-000 301.255	Vehicle Replace Res-Beg	.00	1,370,928.00	.00	1,655,178.00	284,250.00	21
Beg.Fund Bal./Reserves Totals		\$0.00	\$1,484,192.00	\$0.00	\$1,768,442.00	\$284,250.00	19%
Department 000 - Revenue Totals		\$2,491,008.30	\$3,670,941.00	\$1,366,246.21	\$4,042,361.00	\$371,420.00	10%
REVENUE TOTALS		\$2,491,008.30	\$3,670,941.00	\$1,366,246.21	\$4,042,361.00	\$371,420.00	10%
EXPENSE							
Department 821 - Motor Pool							
Salaries & Wages							
313-821 510.000	Salaries & Wages	28,636.11	34,624.00	19,238.42	36,319.00	1,695.00	5
313-821 510.125	Salaries-Other	1,965.55	.00	.00	.00	.00	
313-821 511.171	Holidays	1,496.46	.00	1,317.94	.00	.00	
313-821 511.173	Vacation	1,303.83	.00	1,597.50	.00	.00	
313-821 511.174	Sick	1,198.84	.00	837.04	.00	.00	
313-821 511.175	Standby Time	10.00	.00	.00	.00	.00	
Salaries & Wages Totals		\$34,610.79	\$34,624.00	\$22,990.90	\$36,319.00	\$1,695.00	5%



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Fund 313 - Motor Pool/Vehicle Maint							
EXPENSE							
Department 821 - Motor Pool							
Employee Benefits							
313-821 511.181	Retirement	10,863.25	12,725.00	8,388.94	13,350.00	625.00	5
313-821 511.182	Workers Comp	612.04	626.00	426.07	623.00	(3.00)	
313-821 511.183	Group Insurance	2,789.11	2,893.00	1,905.62	2,989.00	96.00	3
313-821 511.184	Unemployment	171.02	184.00	120.14	54.00	(130.00)	(71)
313-821 511.186	Medicare	482.47	527.00	338.73	551.00	24.00	5
313-821 511.189	Cell Phone Stipend	112.20	116.00	76.49	116.00	.00	
313-821 511.202	OPEB Expense	969.41	.00	.00	934.00	934.00	
313-821 511.203	Pension Expense	38,987.00	.00	.00	9,432.00	9,432.00	
Employee Benefits Totals		\$54,986.50	\$17,071.00	\$11,255.99	\$28,049.00	\$10,978.00	64%
Services & Supplies							
313-821 520.107	Maint Equip	1,421.00	1,100.00	770.00	1,100.00	.00	
313-821 520.116	Veh. Maint-Co Shop	179,171.70	184,098.00	128,319.37	186,025.00	1,927.00	1
313-821 520.136	Rents & Leases Equipment	14,398.85	15,830.00	12,038.67	18,000.00	2,170.00	14
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	Base Budget				1.0000	15,830.00	15,830.00
Finance Review to IRC	Increase for additional vehicles on GeoTab GPS system				1.0000	2,170.00	2,170.00
Finance Review to IRC Totals							\$18,000.00
313-821 520.156	Risk Mgmt-County Insurance-Liability	1,070.00	1,142.00	856.50	1,453.00	311.00	27
313-821 520.256	Risk Mgmt Cost Allocation	623.00	716.00	537.00	608.00	(108.00)	(15)
313-821 521.500	Central Svcs Cost Allocation	13,103.00	13,294.00	9,970.50	26,653.00	13,359.00	100
313-821 532.003	Gas & Oil	107,105.93	127,580.00	57,446.22	122,580.00	(5,000.00)	(4)
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	Adjust based on 5-year trends				1.0000	(5,000.00)	(5,000.00)
Finance Review to IRC	Base Budget				1.0000	127,580.00	127,580.00
Finance Review to IRC Totals							\$122,580.00
313-821 550.102	Bank Fees-Checking	.00	405.00	.00	528.00	123.00	30
Services & Supplies Totals		\$316,893.48	\$344,165.00	\$209,938.26	\$356,947.00	\$12,782.00	4%
Capital Outlay/Projects							
313-821 564.700	Motor Vehicles	490,400.54	359,445.00	28,768.42	.00	(359,445.00)	(100)
313-821 564.990	Capital Outlay Offset	(490,400.54)	.00	.00	.00	.00	
Capital Outlay/Projects Totals		\$0.00	\$359,445.00	\$28,768.42	\$0.00	(\$359,445.00)	(100%)



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
Fund 313 - Motor Pool/Vehicle Maint							
EXPENSE							
Department 821 - Motor Pool							
Other Financing Uses							
313-821 618.700	Transfers Out	.00	41,550.00	41,550.00	.00	(41,550.00)	(100)
Other Financing Uses Totals		\$0.00	\$41,550.00	\$41,550.00	\$0.00	(\$41,550.00)	(100%)
Depreciation							
313-821 550.027	Depreciation	314,377.03	351,200.00	179,783.13	359,566.00	8,366.00	2
Depreciation Totals		\$314,377.03	\$351,200.00	\$179,783.13	\$359,566.00	\$8,366.00	2%
Ending Fund Bal/Reserves							
313-821 625.104	Depreciation Offset	.00	(351,200.00)	.00	(359,566.00)	(8,366.00)	2
313-821 625.300	Veh.Replace Reserves	.00	1,380,059.00	.00	2,019,464.00	639,405.00	46
Ending Fund Bal/Reserves Totals		\$0.00	\$1,028,859.00	\$0.00	\$1,659,898.00	\$631,039.00	61%
Department 821 - Motor Pool Totals		\$720,867.80	\$2,176,914.00	\$494,286.70	\$2,440,779.00	\$263,865.00	12%
Department 829 - Vehicle Maintenance							
Salaries & Wages							
313-829 510.000	Salaries & Wages	347,317.38	445,669.00	248,263.66	479,902.00	34,233.00	8
313-829 510.125	Salaries-Other	(1,342.25)	.00	.00	.00	.00	
313-829 511.167	Vacation Payout	17,554.23	.00	.00	.00	.00	
313-829 511.170	Overtime	292.71	488.00	19.18	500.00	12.00	2
313-829 511.171	Holidays	18,549.10	.00	18,082.72	.00	.00	
313-829 511.173	Vacation	23,603.90	.00	22,197.39	.00	.00	
313-829 511.174	Sick	8,337.60	.00	6,738.81	.00	.00	
313-829 511.175	Standby Time	10.00	3,340.00	.00	3,532.00	192.00	6
Salaries & Wages Totals		\$414,322.67	\$449,497.00	\$295,301.76	\$483,934.00	\$34,437.00	8%
Employee Benefits							
313-829 511.181	Retirement	132,348.34	163,786.00	106,813.67	176,369.00	12,583.00	8
313-829 511.182	Workers Comp	7,137.02	8,097.00	5,355.54	8,056.00	(41.00)	(1)
313-829 511.183	Group Insurance	55,526.54	66,119.00	39,339.42	81,294.00	15,175.00	23
313-829 511.184	Unemployment	2,102.81	2,258.00	1,502.67	666.00	(1,592.00)	(71)
313-829 511.186	Medicare	5,855.38	6,535.00	4,158.15	7,095.00	560.00	9
313-829 511.187	Uniform Allowance	1,250.00	1,000.00	1,250.00	1,250.00	250.00	25
313-829 511.189	Cell Phone Stipend	469.20	473.00	314.49	473.00	.00	
313-829 511.201	PEBS-Ret.Medical	526.92	527.00	432.83	553.00	26.00	5
313-829 511.202	OPEB Expense	(431.14)	.00	.00	9,435.00	9,435.00	
313-829 511.203	Pension Expense	(57,536.00)	.00	.00	.00	.00	
Employee Benefits Totals		\$147,249.07	\$248,795.00	\$159,166.77	\$285,191.00	\$36,396.00	15%
Services & Supplies							
313-829 520.064	Travel	89.00	.00	.00	.00	.00	
313-829 520.078	Printing & Binding	147.56	.00	145.14	.00	.00	



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Fund 313 - Motor Pool/Vehicle Maint							
EXPENSE							
Department 829 - Vehicle Maintenance							
Services & Supplies							
313-829 520.085	Telephone/Communications	728.30	899.00	416.06	899.00	.00	
313-829 520.088	Utilities	18,015.65	21,500.00	8,957.95	21,500.00	.00	
313-829 520.107	Maint Equip	3,480.00	2,560.00	1,762.62	2,560.00	.00	
313-829 520.114	Motor Pool Expense	17,040.00	13,056.00	7,616.00	12,956.00	(100.00)	(1)
313-829 520.118	Veh.Maint-Outside Repairs	71,917.05	38,079.00	39,332.83	38,079.00	.00	
313-829 520.136	Rents & Leases Equipment	367.98	.00	357.50	.00	.00	
313-829 520.156	Risk Mgmt-County Insurance-Liability	12,732.00	14,871.00	11,153.25	18,924.00	4,053.00	27
313-829 520.200	Training & Education	904.50	433.00	482.00	433.00	.00	
313-829 520.256	Risk Mgmt Cost Allocation	7,277.00	8,369.00	6,276.75	7,922.00	(447.00)	(5)
313-829 521.100	Professional Services	.00	75.00	.00	75.00	.00	
313-829 521.166	Disposal-Used Oil	3,004.60	.00	.00	.00	.00	
313-829 521.500	Central Svcs Cost Allocation	146,064.00	148,196.00	111,147.00	181,412.00	33,216.00	22
313-829 532.001	Operating Supplies	40,507.04	10,000.00	25,249.00	15,000.00	5,000.00	50
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	Adjust per 5-year trends				1.0000	5,000.00	5,000.00
Finance Review to IRC	Base Budget				1.0000	10,000.00	10,000.00
Finance Review to IRC Totals							\$15,000.00
313-829 532.003	Gas & Oil	476.61	98.00	28.94	98.00	.00	
313-829 532.004	Tires	94,667.99	104,000.00	75,888.71	104,000.00	.00	
313-829 532.005	Parts	241,569.72	268,395.00	166,905.40	263,395.00	(5,000.00)	(2)
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	Adjust per 5-year trends				1.0000	(5,000.00)	(5,000.00)
Finance Review to IRC	Base Budget				1.0000	268,395.00	268,395.00
Finance Review to IRC Totals							\$263,395.00
313-829 532.006	Small Tools	5,442.16	2,764.00	904.76	2,764.00	.00	
313-829 532.016	Automotive Fluids	27,452.81	29,000.00	10,820.25	29,000.00	.00	
313-829 532.028	Uniforms	2,587.87	5,562.00	2,617.33	5,562.00	.00	
313-829 532.056	Subscriptions - Non-Software	6,950.00	6,036.00	1,500.00	6,036.00	.00	
313-829 533.800	Office Supplies	572.59	534.00	348.84	534.00	.00	
313-829 533.802	Small Equipment	648.58	7,117.00	2,975.22	7,117.00	.00	
313-829 533.806	Software	750.00	927.00	800.00	927.00	.00	
Services & Supplies Totals		\$703,393.01	\$682,471.00	\$475,685.55	\$719,193.00	\$36,722.00	5%



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Budget Year 2027

G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
Fund 313 - Motor Pool/Vehicle Maint							
EXPENSE							
Department 829 - Vehicle Maintenance							
Depreciation							
313-829 550.027	Depreciation	20,009.10	17,800.00	10,004.54	20,009.00	2,209.00	12
	Depreciation Totals	\$20,009.10	\$17,800.00	\$10,004.54	\$20,009.00	\$2,209.00	12%
Ending Fund Bal/Reserves							
313-829 625.104	Depreciation Offset	.00	(17,800.00)	.00	(20,009.00)	(2,209.00)	12
313-829 625.220	Part/Tire Inv Reserves	.00	113,264.00	.00	113,264.00	.00	
	Ending Fund Bal/Reserves Totals	\$0.00	\$95,464.00	\$0.00	\$93,255.00	(\$2,209.00)	(2%)
Department 829 - Vehicle Maintenance Totals		\$1,284,973.85	\$1,494,027.00	\$940,158.62	\$1,601,582.00	\$107,555.00	7%
	EXPENSE TOTALS	\$2,005,841.65	\$3,670,941.00	\$1,434,445.32	\$4,042,361.00	\$371,420.00	10%
Fund 313 - Motor Pool/Vehicle Maint Totals							
	REVENUE TOTALS	\$2,491,008.30	\$3,670,941.00	\$1,366,246.21	\$4,042,361.00	\$371,420.00	10%
	EXPENSE TOTALS	\$2,005,841.65	\$3,670,941.00	\$1,434,445.32	\$4,042,361.00	\$371,420.00	10%
Fund 313 - Motor Pool/Vehicle Maint Totals		\$485,166.65	\$0.00	(\$68,199.11)	\$0.00	\$0.00	+++
Net Grand Totals							
	REVENUE GRAND TOTALS	\$7,353,905.75	\$14,448,026.00	\$4,951,527.36	\$15,033,665.00	\$585,639.00	4%
	EXPENSE GRAND TOTALS	\$9,881,783.95	\$14,448,026.00	\$3,896,261.86	\$15,033,665.00	\$585,639.00	4%
	Net Grand Totals	(\$2,527,878.20)	\$0.00	\$1,055,265.50	\$0.00	\$0.00	+++

**Enterprise Funds
Tentative Budget
FY 2026-2027**



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
Fund 324 - Regional Water Fund							
REVENUE							
Department 000 - Revenue							
Charges For Service							
324-000 344.850	Water User Fees	1,589,574.62	1,657,760.00	995,674.43	1,724,071.00	66,311.00	4
Charges For Service Totals		\$1,589,574.62	\$1,657,760.00	\$995,674.43	\$1,724,071.00	\$66,311.00	4%
Miscellaneous Revenue							
324-000 361.205	Investment-FMV Adjust	36,542.58	.00	.00	.00	.00	
324-000 361.211	Invest. Earnings-LGIP	24,957.16	12,298.00	17,009.39	15,909.00	3,611.00	29
324-000 361.212	Invest. Earnings-BNY Mellon	49,761.10	36,893.00	38,438.20	44,989.00	8,096.00	22
324-000 361.250	Inv Service Fees (Contra)	(1,160.33)	(1,140.00)	(662.74)	(1,232.00)	(92.00)	8
Miscellaneous Revenue Totals		\$110,100.51	\$48,051.00	\$54,784.85	\$59,666.00	\$11,615.00	24%
Beg.Fund Bal./Reserves							
324-000 301.200	Operating Reserves - Beginning	.00	39,091.00	.00	391,550.00	352,459.00	902
324-000 301.250	Capital Res.-Beg.	.00	2,109,571.00	.00	1,771,722.00	(337,849.00)	(16)
Beg.Fund Bal./Reserves Totals		\$0.00	\$2,148,662.00	\$0.00	\$2,163,272.00	\$14,610.00	1%
Department 000 - Revenue Totals		\$1,699,675.13	\$3,854,473.00	\$1,050,459.28	\$3,947,009.00	\$92,536.00	2%
REVENUE TOTALS		\$1,699,675.13	\$3,854,473.00	\$1,050,459.28	\$3,947,009.00	\$92,536.00	2%
EXPENSE							
Department 863 - Regional Water System							
Salaries & Wages							
324-863 510.000	Salaries & Wages	32,454.53	38,986.00	22,568.17	41,306.00	2,320.00	6
324-863 510.125	Salaries-Other	807.97	.00	.00	.00	.00	
324-863 510.145	Incentive Pay	20.00	.00	.00	.00	.00	
324-863 511.170	Overtime	446.12	500.00	280.28	500.00	.00	
324-863 511.171	Holidays	1,683.74	.00	1,490.88	.00	.00	
324-863 511.172	Comp Paid	69.80	.00	19.49	.00	.00	
324-863 511.173	Vacation	2,080.24	.00	1,082.28	.00	.00	
324-863 511.174	Sick	616.16	.00	881.50	.00	.00	
324-863 511.175	Standby Time	1,127.91	2,414.00	372.10	2,610.00	196.00	8
324-863 511.176	Call Back	44.02	.00	.00	.00	.00	
324-863 511.999	Salaries-Offset	(15.65)	.00	.00	.00	.00	
Salaries & Wages Totals		\$39,334.84	\$41,900.00	\$26,694.70	\$44,416.00	\$2,516.00	6%
Employee Benefits							
324-863 511.181	Retirement	12,600.29	14,330.00	9,595.45	15,182.00	852.00	6
324-863 511.182	Workers Comp	587.53	601.00	407.53	600.00	(1.00)	
324-863 511.183	Group Insurance	4,421.42	4,598.00	3,048.14	4,961.00	363.00	8
324-863 511.184	Unemployment	194.93	200.00	134.90	61.00	(139.00)	(70)
324-863 511.186	Medicare	540.53	576.00	375.38	608.00	32.00	6
324-863 511.187	Uniform Allowance	42.50	43.00	42.50	43.00	.00	
324-863 511.189	Cell Phone Stipend	10.20	14.00	8.49	14.00	.00	



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
Fund 324 - Regional Water Fund							
EXPENSE							
Department 863 - Regional Water System							
Employee Benefits							
324-863 511.202	OPEB Expense	1,264.97	.00	.00	616.00	616.00	
324-863 511.203	Pension Expense	11,320.00	.00	.00	1,748.00	1,748.00	
324-863 512.999	Benefits-Offset	(5.56)	.00	.00	.00	.00	
	Employee Benefits Totals	\$30,976.81	\$20,362.00	\$13,612.39	\$23,833.00	\$3,471.00	17%
Services & Supplies							
324-863 520.085	Telephone/Communications	78.91	81.00	46.18	81.00	.00	
324-863 520.089	Power	42,743.81	49,300.00	33,105.45	49,300.00	.00	
324-863 520.090	Water	1,233,533.60	1,378,000.00	753,829.60	1,378,000.00	.00	
324-863 520.114	Motor Pool Expense	3,987.00	4,080.00	2,380.00	3,724.00	(356.00)	(9)
324-863 520.156	Risk Mgmt-County Insurance-Liability	691.00	1,091.00	818.25	1,001.00	(90.00)	(8)
324-863 520.158	Fees Or Permits	210.00	530.00	210.00	530.00	.00	
324-863 520.256	Risk Mgmt Cost Allocation	613.00	705.00	528.75	419.00	(286.00)	(41)
324-863 521.500	Central Svcs Cost Allocation	27,889.00	49,537.00	37,152.75	40,202.00	(9,335.00)	(19)
324-863 532.015	Maint & Repair	7,335.00	10,000.00	1,335.00	10,000.00	.00	
324-863 533.806	Software	1,466.98	10,000.00	1,548.88	10,000.00	.00	
324-863 550.102	Bank Fees-Checking	.00	615.00	.00	652.00	37.00	6
	Services & Supplies Totals	\$1,318,548.30	\$1,503,939.00	\$830,954.86	\$1,493,909.00	(\$10,030.00)	(1%)
Other Financing Uses							
324-863 618.700	Transfers Out	125,000.00	125,000.00	62,500.00	125,000.00	.00	
	Other Financing Uses Totals	\$125,000.00	\$125,000.00	\$62,500.00	\$125,000.00	\$0.00	0%
Depreciation							
324-863 550.027	Depreciation	328,486.48	378,535.00	158,601.64	317,203.00	(61,332.00)	(16)
	Depreciation Totals	\$328,486.48	\$378,535.00	\$158,601.64	\$317,203.00	(\$61,332.00)	(16%)
Ending Fund Bal/Reserves							
324-863 625.104	Depreciation Offset	.00	(378,535.00)	.00	(317,203.00)	61,332.00	(16)
324-863 625.200	Operating Reserves	.00	391,550.00	.00	390,540.00	(1,010.00)	
324-863 625.250	Capital Impr. Reserves	.00	1,771,722.00	.00	1,869,311.00	97,589.00	6
	Ending Fund Bal/Reserves Totals	\$0.00	\$1,784,737.00	\$0.00	\$1,942,648.00	\$157,911.00	9%
Department 863 - Regional Water System Totals		\$1,842,346.43	\$3,854,473.00	\$1,092,363.59	\$3,947,009.00	\$92,536.00	2%
	EXPENSE TOTALS	\$1,842,346.43	\$3,854,473.00	\$1,092,363.59	\$3,947,009.00	\$92,536.00	2%
Fund 324 - Regional Water Fund Totals							



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
	REVENUE TOTALS	\$1,699,675.13	\$3,854,473.00	\$1,050,459.28	\$3,947,009.00	\$92,536.00	2%
	EXPENSE TOTALS	\$1,842,346.43	\$3,854,473.00	\$1,092,363.59	\$3,947,009.00	\$92,536.00	2%
Fund	324 - Regional Water Fund Totals	(\$142,671.30)	\$0.00	(\$41,904.31)	\$0.00	\$0.00	+++



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Budget Year 2027

G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
Fund 325 - Sewer Utility							
REVENUE							
Department 000 - Revenue							
Charges For Service							
325-000 341.646	Admin Fee	12,555.00	.00	13,490.00	.00	.00	
325-000 344.105	Sewer User Fees-No Valley	3,056,160.07	2,985,300.00	1,934,591.34	3,104,712.00	119,412.00	4
325-000 344.127	Effluent Fees	.00	.00	3,013.10	.00	.00	
325-000 360.810	Late Charges	11,229.35	13,405.00	8,489.79	10,000.00	(3,405.00)	(25)
	Charges For Service Totals	\$3,079,944.42	\$2,998,705.00	\$1,959,584.23	\$3,114,712.00	\$116,007.00	4%
Miscellaneous Revenue							
325-000 361.205	Investment-FMV Adjust	149,259.68	.00	.00	.00	.00	
325-000 361.211	Invest. Earnings-LGIP	96,745.60	52,754.00	70,932.07	62,110.00	9,356.00	18
325-000 361.212	Invest. Earnings-BNY Mellon	193,578.97	158,262.00	160,305.54	175,640.00	17,378.00	11
325-000 361.250	Inv Service Fees (Contra)	(4,597.13)	(4,892.00)	(2,750.12)	(4,808.00)	84.00	(2)
	Miscellaneous Revenue Totals	\$434,987.12	\$206,124.00	\$228,487.49	\$232,942.00	\$26,818.00	13%
Contributed Capital							
325-000 344.125	Sewer Capacity	1,169,662.60	595,500.00	508,629.09	500,000.00	(95,500.00)	(16)
	Contributed Capital Totals	\$1,169,662.60	\$595,500.00	\$508,629.09	\$500,000.00	(\$95,500.00)	(16%)
Beg.Fund Bal./Reserves							
325-000 301.112	Emerg Res.-Beg.Bal	.00	150,000.00	.00	150,000.00	.00	
325-000 301.200	Operating Reserves - Beginning	.00	476,291.00	.00	595,739.00	119,448.00	25
325-000 301.250	Capital Res.-Beg.	.00	4,095,382.00	.00	4,243,189.00	147,807.00	4
	Beg.Fund Bal./Reserves Totals	\$0.00	\$4,721,673.00	\$0.00	\$4,988,928.00	\$267,255.00	6%
	Department 000 - Revenue Totals	\$4,684,594.14	\$8,522,002.00	\$2,696,700.81	\$8,836,582.00	\$314,580.00	4%
	REVENUE TOTALS	\$4,684,594.14	\$8,522,002.00	\$2,696,700.81	\$8,836,582.00	\$314,580.00	4%
EXPENSE							
Department 865 - North Valley Sewer Syst.							
Salaries & Wages							
325-865 510.000	Salaries & Wages	660,562.95	852,931.00	452,015.25	890,869.00	37,938.00	4
325-865 510.125	Salaries-Other	(38,470.65)	.00	.00	.00	.00	
325-865 510.145	Incentive Pay	400.00	.00	.00	.00	.00	
325-865 511.165	Holiday Overtime	.00	.00	171.60	.00	.00	
325-865 511.170	Overtime	24,424.08	25,020.00	11,867.65	26,447.00	1,427.00	6
325-865 511.171	Holidays	34,239.72	.00	30,465.08	.00	.00	
325-865 511.172	Comp Paid	3,698.24	.00	302.41	.00	.00	
325-865 511.173	Vacation	38,774.24	.00	33,838.40	.00	.00	
325-865 511.174	Sick	23,236.82	.00	19,759.66	.00	.00	
325-865 511.175	Standby Time	37,655.24	39,260.00	27,239.10	41,497.00	2,237.00	6
325-865 511.176	Call Back	306.92	.00	275.31	.00	.00	
325-865 511.999	Salaries-Offset	(93.88)	.00	.00	.00	.00	
	Salaries & Wages Totals	\$784,733.68	\$917,211.00	\$575,934.46	\$958,813.00	\$41,602.00	5%



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
Fund 325 - Sewer Utility							
EXPENSE							
Department 865 - North Valley Sewer Syst.							
Employee Benefits							
325-865 511.181	Retirement	264,724.67	313,632.00	203,435.11	325,101.00	11,469.00	4
325-865 511.182	Workers Comp	12,211.01	14,153.00	8,589.92	14,095.00	(58.00)	
325-865 511.183	Group Insurance	95,353.48	115,157.00	67,492.03	125,024.00	9,867.00	9
325-865 511.184	Unemployment	4,157.55	4,319.00	2,909.27	1,216.00	(3,103.00)	(72)
325-865 511.186	Medicare	11,350.97	12,351.00	7,940.89	12,797.00	446.00	4
325-865 511.187	Uniform Allowance	1,649.73	1,396.00	1,395.00	1,396.00	.00	
325-865 511.189	Cell Phone Stipend	344.40	363.00	241.51	363.00	.00	
325-865 511.195	Social Security	.00	396.00	.00	.00	(396.00)	(100)
325-865 511.201	PEBS-Ret.Medical	978.60	979.00	570.85	1,028.00	49.00	5
325-865 511.202	OPEB Expense	(4,904.02)	.00	.00	14,106.00	14,106.00	
325-865 511.203	Pension Expense	32,359.00	.00	.00	88,012.00	88,012.00	
325-865 512.999	Benefits-Offset	(33.38)	.00	.00	.00	.00	
Employee Benefits Totals		\$418,192.01	\$462,746.00	\$292,574.58	\$583,138.00	\$120,392.00	26%
Services & Supplies							
325-865 520.037	Weed Spraying	.00	3,989.00	.00	3,989.00	.00	
325-865 520.064	Travel	311.45	.00	.00	.00	.00	
325-865 520.072	Advertising	932.62	1,993.00	837.76	1,993.00	.00	
325-865 520.078	Printing & Binding	5,041.17	5,053.00	2,636.67	5,053.00	.00	
325-865 520.085	Telephone/Communications	22,902.40	24,750.00	12,273.11	24,750.00	.00	
325-865 520.089	Power	94,791.35	116,401.00	58,415.01	116,401.00	.00	
325-865 520.090	Water	3,221.76	3,443.00	2,038.51	3,443.00	.00	
325-865 520.091	Refuse	1,252.68	4,943.00	.00	4,943.00	.00	
325-865 520.092	Heating	892.91	1,773.00	414.62	1,773.00	.00	
325-865 520.098	Janitorial Services	6,300.00	4,991.00	4,200.00	4,991.00	.00	
325-865 520.114	Motor Pool Expense	52,328.00	54,380.00	31,724.00	50,608.00	(3,772.00)	(7)
325-865 520.116	Veh. Maint-Co Shop	2,301.70	.00	214.06	.00	.00	
325-865 520.120	Lab Testing	10,861.55	26,771.00	8,650.00	28,110.00	1,339.00	5
Budget Transactions							
Level		Transaction		Number of Units		Cost Per Unit	Total Amount
Finance Review to IRC		Base budget		1.0000		28,109.55	28,109.55
						Finance Review to IRC Totals	\$28,109.55
325-865 520.136	Rents & Leases Equipment	465.72	1,226.00	310.48	.00	(1,226.00)	(100)
325-865 520.156	Risk Mgmt-County Insurance-Liability	21,874.00	25,987.00	19,490.25	33,069.00	7,082.00	27
325-865 520.158	Fees Or Permits	4,098.84	4,275.00	4,802.03	4,275.00	.00	
325-865 520.170	Memberships	2,809.59	2,443.00	3,292.36	2,443.00	.00	
325-865 520.200	Training & Education	5,488.10	16,330.00	3,060.00	16,330.00	.00	



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Fund 325 - Sewer Utility							
EXPENSE							
Department 865 - North Valley Sewer Syst.							
Services & Supplies							
325-865 520.256	Risk Mgmt Cost Allocation	7,584.00	8,722.00	6,541.50	13,843.00	5,121.00	59
325-865 520.605	Sewer Service-IHGID/CC	55,633.55	52,000.00	.00	52,000.00	.00	
325-865 521.100	Professional Services	16,641.05	50,000.00	17,319.34	50,000.00	.00	
325-865 521.404	Moving Expenses	.00	644.00	.00	.00	(644.00)	(100)
325-865 521.500	Central Svcs Cost Allocation	86,149.00	141,965.00	106,473.75	190,035.00	48,070.00	34
325-865 531.006	Chemicals	78,942.18	110,516.00	58,209.32	110,516.00	.00	
325-865 532.001	Operating Supplies	5,799.54	26,753.00	4,155.40	26,753.00	.00	
325-865 532.003	Gas & Oil	291.40	676.00	209.38	676.00	.00	
325-865 532.015	Maint & Repair	115,645.14	254,290.00	76,273.68	254,290.00	.00	
325-865 532.028	Uniforms	1,929.17	2,500.00	1,154.63	2,500.00	.00	
325-865 532.118	Major Repair and Maintenance	351,352.35	575,000.00	9,773.26	575,000.00	.00	
325-865 533.800	Office Supplies	2,418.20	5,000.00	683.80	5,000.00	.00	
325-865 533.802	Small Equipment	9,041.30	5,000.00	.00	5,000.00	.00	
325-865 533.806	Software	18,900.74	22,269.00	9,702.02	22,269.00	.00	
325-865 550.100	Bank Fees-Credit Card Processing	34,497.11	21,278.00	.00	21,278.00	.00	
325-865 550.102	Bank Fees-Checking	.00	2,638.00	.00	2,546.00	(92.00)	(3)
	Services & Supplies Totals	\$1,020,698.57	\$1,577,999.00	\$442,854.94	\$1,633,877.00	\$55,878.00	4%
Debt Service							
325-865 550.003	Bond Principal	541,354.57	319,812.00	319,811.27	326,401.00	6,589.00	2
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	2016 SRF Per Finance				1.0000	326,401.00	326,401.00
							Finance Review to IRC Totals
							\$326,401.00
325-865 550.004	Bond Interest	82,263.47	75,118.00	38,382.39	68,461.00	(6,657.00)	(9)
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	2016 SRF Per Finance				1.0000	68,461.00	68,461.00
							Finance Review to IRC Totals
							\$68,461.00
325-865 550.990	Debt-Principal Offset	(541,354.57)	(319,812.00)	(159,090.30)	(326,401.00)	(6,589.00)	2
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	Debt Offset Adjustment				1.0000	(326,401.00)	(326,401.00)
							Finance Review to IRC Totals
							(\$326,401.00)
	Debt Service Totals	\$82,263.47	\$75,118.00	\$199,103.36	\$68,461.00	(\$6,657.00)	(9%)



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
Fund 325 - Sewer Utility							
EXPENSE							
Department 865 - North Valley Sewer Syst.							
Capital Outlay/Projects							
325-865 562.000	Capital Projects	1,176,947.50	650,000.00	163,392.58	.00	(650,000.00)	(100)
325-865 564.990	Capital Outlay Offset	(1,176,947.50)	.00	.00	.00	.00	
	Capital Outlay/Projects Totals	\$0.00	\$650,000.00	\$163,392.58	\$0.00	(\$650,000.00)	(100%)
Other Financing Uses							
325-865 618.700	Transfers Out	29,500.00	.00	.00	.00	.00	
	Other Financing Uses Totals	\$29,500.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Depreciation							
325-865 550.027	Depreciation	1,149,030.04	1,143,903.00	580,384.15	1,160,768.00	16,865.00	1
	Depreciation Totals	\$1,149,030.04	\$1,143,903.00	\$580,384.15	\$1,160,768.00	\$16,865.00	1%
Ending Fund Bal/Reserves							
325-865 625.104	Depreciation Offset	.00	(1,143,903.00)	.00	(1,160,768.00)	(16,865.00)	1
325-865 625.200	Operating Reserves	.00	595,739.00	.00	793,957.00	198,218.00	33
325-865 625.250	Capital Impr. Reserves	.00	4,243,189.00	.00	4,798,336.00	555,147.00	13
	Ending Fund Bal/Reserves Totals	\$0.00	\$3,695,025.00	\$0.00	\$4,431,525.00	\$736,500.00	20%
Department 865 - North Valley Sewer Syst. Totals		\$3,484,417.77	\$8,522,002.00	\$2,254,244.07	\$8,836,582.00	\$314,580.00	4%
EXPENSE TOTALS		\$3,484,417.77	\$8,522,002.00	\$2,254,244.07	\$8,836,582.00	\$314,580.00	4%
Fund 325 - Sewer Utility Totals							
REVENUE TOTALS		\$4,684,594.14	\$8,522,002.00	\$2,696,700.81	\$8,836,582.00	\$314,580.00	4%
EXPENSE TOTALS		\$3,484,417.77	\$8,522,002.00	\$2,254,244.07	\$8,836,582.00	\$314,580.00	4%
Fund 325 - Sewer Utility Totals		\$1,200,176.37	\$0.00	\$442,456.74	\$0.00	\$0.00	+++



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
Fund 328 - Douglas County Water Utility							
REVENUE							
Department 000 - Revenue							
Intergovernmental Revenue							
328-000 334.208	Reimbursements - Intergovernmental	480.00	.00	.00	.00	.00	
	Intergovernmental Revenue Totals	\$480.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Charges For Service							
328-000 341.646	Admin Fee	25,284.63	10,000.00	19,130.00	10,000.00	.00	
328-000 344.405	Service Calls	500.00	.00	1,250.00	.00	.00	
328-000 344.701	Water Meter Set Fee	66,959.00	72,000.00	63,737.00	73,000.00	1,000.00	1
328-000 344.850	Water User Fees	7,134,970.36	7,036,125.00	4,245,246.28	7,176,848.00	140,723.00	2
328-000 360.810	Late Charges	32,392.11	30,000.00	27,601.51	30,000.00	.00	
	Charges For Service Totals	\$7,260,106.10	\$7,148,125.00	\$4,356,964.79	\$7,289,848.00	\$141,723.00	2%
Miscellaneous Revenue							
328-000 360.800	Miscellaneous	2,369.04	.00	.00	.00	.00	
328-000 360.901	Reimbursements	9,595.00	.00	.00	.00	.00	
328-000 361.200	Interest On Investment	70.51	.00	.00	.00	.00	
328-000 361.205	Investment-FMV Adjust	365,720.52	.00	.00	.00	.00	
328-000 361.211	Invest. Earnings-LGIP	246,163.99	129,918.00	161,524.18	157,751.00	27,833.00	21
328-000 361.212	Invest. Earnings-BNY Mellon	490,992.47	389,755.00	365,167.17	446,098.00	56,343.00	14
328-000 361.250	Inv Service Fees (Contra)	(11,626.56)	(12,046.00)	(6,319.67)	(12,212.00)	(166.00)	1
328-000 362.100	Rent/Lease Income	5,529.60	43,000.00	18,662.40	43,000.00	.00	
328-000 362.108	GASB 87 Lease Revenue	17,816.49	.00	.00	.00	.00	
328-000 367.118	Water Rights	680,677.00	443,520.00	46,303.00	.00	(443,520.00)	(100)
328-000 391.100	Sale Of Property - Non-Capital Asset	95.00	.00	.00	.00	.00	
	Miscellaneous Revenue Totals	\$1,807,403.06	\$994,147.00	\$585,337.08	\$634,637.00	(\$359,510.00)	(36%)
Contributed Capital							
328-000 344.700	Connection Fees	1,145,906.00	590,000.00	429,444.00	500,000.00	(90,000.00)	(15)
	Contributed Capital Totals	\$1,145,906.00	\$590,000.00	\$429,444.00	\$500,000.00	(\$90,000.00)	(15%)
Other Financing Sources							
328-000 392.000	Transfers In	125,000.00	125,000.00	62,500.00	125,000.00	.00	
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	Carson Water Subconservancy District Funding from 324				1.0000	125,000.00	125,000.00
	Finance Review to IRC Totals						\$125,000.00
	Other Financing Sources Totals	\$125,000.00	\$125,000.00	\$62,500.00	\$125,000.00	\$0.00	0%



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Fund 328 - Douglas County Water Utility							
REVENUE							
Department 000 - Revenue							
Beg.Fund Bal./Reserves							
328-000 301.112	Emerg Res.-Beg.Bal	.00	200,000.00	.00	200,000.00	.00	
328-000 301.200	Operating Reserves - Beginning	.00	988,349.00	.00	1,069,591.00	81,242.00	8
328-000 301.250	Capital Res.-Beg.	.00	13,052,141.00	.00	14,155,062.00	1,102,921.00	8
328-000 301.253	AB198 Replace Reserve	.00	385,267.00	.00	543,052.00	157,785.00	41
Beg.Fund Bal./Reserves Totals		\$0.00	\$14,625,757.00	\$0.00	\$15,967,705.00	\$1,341,948.00	9%
Department 000 - Revenue Totals		\$10,338,895.16	\$23,483,029.00	\$5,434,245.87	\$24,517,190.00	\$1,034,161.00	4%
REVENUE TOTALS		\$10,338,895.16	\$23,483,029.00	\$5,434,245.87	\$24,517,190.00	\$1,034,161.00	4%
EXPENSE							
Department 849 - Douglas County Water Utility							
Salaries & Wages							
328-849 510.000	Salaries & Wages	834,444.88	1,065,359.00	568,849.68	1,127,606.00	62,247.00	6
328-849 510.125	Salaries-Other	(36,792.61)	.00	.00	.00	.00	
328-849 510.145	Incentive Pay	1,180.00	.00	.00	.00	.00	
328-849 511.170	Overtime	10,275.89	10,200.00	8,800.84	10,782.00	582.00	6
328-849 511.171	Holidays	44,200.57	.00	39,045.28	.00	.00	
328-849 511.172	Comp Paid	2,463.11	.00	434.91	.00	.00	
328-849 511.173	Vacation	61,433.17	.00	47,464.60	.00	.00	
328-849 511.174	Sick	32,103.50	.00	27,602.28	.00	.00	
328-849 511.175	Standby Time	46,088.68	50,884.00	29,445.48	53,742.00	2,858.00	6
328-849 511.176	Call Back	483.60	.00	.00	.00	.00	
328-849 511.999	Salaries-Offset	(203.39)	.00	.00	.00	.00	
Salaries & Wages Totals		\$995,677.40	\$1,126,443.00	\$721,643.07	\$1,192,130.00	\$65,687.00	6%
Employee Benefits							
328-849 511.181	Retirement	338,620.72	425,100.00	258,337.45	414,402.00	(10,698.00)	(3)
328-849 511.182	Workers Comp	16,073.01	17,386.00	11,055.28	17,318.00	(68.00)	
328-849 511.183	Group Insurance	108,037.25	121,136.00	74,877.85	136,864.00	15,728.00	13
328-849 511.184	Unemployment	5,266.03	5,895.00	3,674.06	1,555.00	(4,340.00)	(74)
328-849 511.186	Medicare	14,267.99	16,696.00	9,977.00	16,205.00	(491.00)	(3)
328-849 511.187	Uniform Allowance	1,767.23	1,514.00	1,512.50	1,514.00	.00	
328-849 511.189	Cell Phone Stipend	772.20	840.00	559.03	840.00	.00	
328-849 511.195	Social Security	.00	1,188.00	.00	.00	(1,188.00)	(100)
328-849 511.202	OPEB Expense	5,432.86	.00	.00	15,887.00	15,887.00	
328-849 511.203	Pension Expense	110,027.00	.00	.00	44,413.00	44,413.00	



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Fund 328 - Douglas County Water Utility							
EXPENSE							
Department 849 - Douglas County Water Utility							
Employee Benefits							
328-849 512.999	Benefits-Offset	(72.31)	.00	.00	.00	.00	
	Employee Benefits Totals	\$600,191.98	\$589,755.00	\$359,993.17	\$648,998.00	\$59,243.00	10%
Services & Supplies							
328-849 520.060	Postage/Po Box Rent	47.29	.00	6.30	.00	.00	
328-849 520.064	Travel	1,524.31	.00	.00	.00	.00	
328-849 520.072	Advertising	684.38	1,605.00	959.62	1,605.00	.00	
328-849 520.078	Printing & Binding	9,891.97	10,202.00	5,090.29	10,202.00	.00	
328-849 520.085	Telephone/Communications	46,160.17	41,750.00	26,767.29	46,160.00	4,410.00	11
328-849 520.089	Power	320,269.17	351,800.00	213,416.87	368,950.00	17,150.00	5
328-849 520.090	Water	404,957.83	409,000.00	222,794.12	409,000.00	.00	
328-849 520.092	Heating	2,166.17	1,675.00	638.43	1,675.00	.00	
328-849 520.114	Motor Pool Expense	92,914.00	105,969.00	61,817.00	99,657.00	(6,312.00)	(6)
328-849 520.116	Veh. Maint-Co Shop	5,442.67	6,192.00	7,848.35	12,565.00	6,373.00	103
328-849 520.120	Lab Testing	31,002.00	47,992.00	23,266.00	49,992.00	2,000.00	4
328-849 520.135	Land Lease	3,856.00	2,097.00	8,730.00	2,097.00	.00	
328-849 520.136	Rents & Leases Equipment	9,672.34	4,000.00	620.96	4,000.00	.00	
328-849 520.156	Risk Mgmt-County Insurance-Liability	24,705.00	31,798.00	23,848.50	37,687.00	5,889.00	19
328-849 520.158	Fees Or Permits	26,447.29	27,748.00	12,821.23	27,748.00	.00	
328-849 520.170	Memberships	29,798.02	31,303.00	33,620.18	31,303.00	.00	
328-849 520.200	Training & Education	8,929.67	10,500.00	3,860.52	10,500.00	.00	
328-849 520.256	Risk Mgmt Cost Allocation	16,458.00	18,927.00	14,195.25	15,776.00	(3,151.00)	(17)
328-849 520.606	Sewer Charges	24,963.34	88,532.00	39,635.17	80,032.00	(8,500.00)	(10)
328-849 521.100	Professional Services	50,914.37	190,000.00	34,042.53	150,000.00	(40,000.00)	(21)
328-849 521.106	Water Rights Admin.	41,827.43	44,286.00	40,000.00	44,286.00	.00	
328-849 521.404	Moving Expenses	.00	644.00	.00	644.00	.00	
328-849 521.500	Central Svcs Cost Allocation	215,039.00	208,013.00	156,009.75	254,343.00	46,330.00	22
328-849 531.006	Chemicals	82,371.07	115,000.00	60,261.49	126,500.00	11,500.00	10
328-849 532.001	Operating Supplies	24,127.66	41,665.00	28,035.97	41,665.00	.00	
328-849 532.003	Gas & Oil	1,513.65	4,240.00	760.71	4,240.00	.00	
328-849 532.007	Water Meters	93,000.00	73,000.00	10,881.10	73,000.00	.00	
328-849 532.015	Maint & Repair	792,573.60	600,000.00	394,881.05	604,410.00	4,410.00	1
328-849 532.028	Uniforms	4,870.76	4,854.00	2,186.25	4,854.00	.00	
328-849 532.118	Major Repair and Maintenance	263,789.76	360,000.00	36,875.00	360,000.00	.00	
328-849 533.800	Office Supplies	2,906.91	3,400.00	1,675.10	3,400.00	.00	
328-849 533.802	Small Equipment	14,401.03	15,800.00	2,421.68	24,300.00	8,500.00	54
328-849 533.806	Software	23,095.76	21,373.00	7,992.02	21,373.00	.00	



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
Fund 328 - Douglas County Water Utility							
EXPENSE							
Department 849 - Douglas County Water Utility							
Services & Supplies							
328-849 533.817	Small Projects	600.00	999.00	.00	999.00	.00	
328-849 550.100	Bank Fees-Credit Card Processing	58,783.89	41,304.00	54,135.06	41,304.00	.00	
328-849 550.102	Bank Fees-Checking	.00	6,496.00	.00	6,465.00	(31.00)	
	Services & Supplies Totals	\$2,729,704.51	\$2,922,164.00	\$1,530,093.79	\$2,970,732.00	\$48,568.00	2%
Debt Service							
328-849 550.003	Bond Principal	1,684,858.85	1,519,431.00	1,519,430.50	1,524,871.00	5,440.00	
	Budget Transactions						
	Level Transaction					Number of Units	Cost Per Unit Total Amount
	Finance Review to IRC 2009 SRF Per Finance					1.0000	168,633.00 168,633.00
	Finance Review to IRC 2010 SRF Per Finance					1.0000	70,837.00 70,837.00
	Finance Review to IRC 2011 SRF Per Finance					1.0000	63,249.00 63,249.00
	Finance Review to IRC 2012 SRF Per Finance					1.0000	64,416.00 64,416.00
	Finance Review to IRC 2014 SRF Per Finance					1.0000	51,787.00 51,787.00
	Finance Review to IRC 2020 Refunding Per Finance					1.0000	230,000.00 230,000.00
	Finance Review to IRC 2021 SRF Per Finance					1.0000	875,949.00 875,949.00
	Finance Review to IRC Totals						\$1,524,871.00
328-849 550.004	Bond Interest	314,073.97	281,962.00	145,579.76	256,621.00	(25,341.00)	(9)
	Budget Transactions						
	Level Transaction					Number of Units	Cost Per Unit Total Amount
	Finance Review to IRC 2009 SRF Per Finance					1.0000	12,970.00 12,970.00
	Finance Review to IRC 2010 SRF Per Finance					1.0000	6,894.00 6,894.00
	Finance Review to IRC 2011 SRF Per Finance					1.0000	9,311.00 9,311.00
	Finance Review to IRC 2012 SRF Per Finance					1.0000	9,964.00 9,964.00
	Finance Review to IRC 2014 SRF Per Finance					1.0000	11,429.00 11,429.00
	Finance Review to IRC 2020 Refunding Per Finance					1.0000	8,982.00 8,982.00
	Finance Review to IRC 2021 SRF Per Finance					1.0000	197,071.00 197,071.00
	Finance Review to IRC Totals						\$256,621.00
328-849 550.021	Loan Principal	403,250.40	403,252.00	403,250.40	403,251.00	(1.00)	
	Budget Transactions						
	Level Transaction					Number of Units	Cost Per Unit Total Amount
	Finance Review to IRC 2022 Water Rights Installment Payment #4					1.0000	403,251.00 403,251.00
	Finance Review to IRC Totals						\$403,251.00
328-849 550.028	Amort-Bond Premium	(4,117.59)	.00	.00	.00	.00	
328-849 550.029	Amort-Def. Refunding	4,464.65	.00	.00	.00	.00	



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
Fund 328 - Douglas County Water Utility							
EXPENSE							
Department 849 - Douglas County Water Utility							
Debt Service							
328-849 550.990	Debt-Principal Offset	(2,088,109.25)	(1,922,683.00)	(1,284,473.29)	(1,524,871.00)	397,812.00	(21)
Budget Transactions							
	Level					Number of Units	Cost Per Unit
	Finance Review to IRC					1.0000	(1,524,871.00)
	Transaction						Total Amount
	Debt Principal Offset						(1,524,871.00)
						Finance Review to IRC Totals	(\$1,524,871.00)
	Debt Service Totals	\$314,421.03	\$281,962.00	\$783,787.37	\$659,872.00	\$377,910.00	134%
Capital Outlay/Projects							
328-849 562.000	Capital Projects	749,873.04	2,525,000.00	2,608,484.40	.00	(2,525,000.00)	(100)
328-849 564.500	Machinery & Equipment	87,040.20	70,000.00	.00	.00	(70,000.00)	(100)
328-849 564.990	Capital Outlay Offset	(836,913.24)	.00	.00	.00	.00	
	Capital Outlay/Projects Totals	\$0.00	\$2,595,000.00	\$2,608,484.40	\$0.00	(\$2,595,000.00)	(100%)
Other Financing Uses							
328-849 618.700	Transfers Out	68,265.00	.00	.00	.00	.00	
	Other Financing Uses Totals	\$68,265.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Depreciation							
328-849 550.027	Depreciation	2,022,047.52	2,208,271.00	1,013,186.95	2,026,373.00	(181,898.00)	(8)
	Depreciation Totals	\$2,022,047.52	\$2,208,271.00	\$1,013,186.95	\$2,026,373.00	(\$181,898.00)	(8%)
Ending Fund Bal/Reserves							
328-849 625.104	Depreciation Offset	.00	(2,208,271.00)	.00	(2,026,373.00)	181,898.00	(8)
328-849 625.112	Emergency Reserve	.00	200,000.00	.00	200,000.00	.00	
328-849 625.200	Operating Reserves	.00	1,069,591.00	.00	1,367,933.00	298,342.00	28
328-849 625.250	Capital Impr. Reserves	.00	14,312,847.00	.00	16,934,473.00	2,621,626.00	18
328-849 625.253	SRF Replace Reserve	.00	385,267.00	.00	543,052.00	157,785.00	41
	Ending Fund Bal/Reserves Totals	\$0.00	\$13,759,434.00	\$0.00	\$17,019,085.00	\$3,259,651.00	24%
Department 849 - Douglas County Water Utility Totals		\$6,730,307.44	\$23,483,029.00	\$7,017,188.75	\$24,517,190.00	\$1,034,161.00	4%
	EXPENSE TOTALS	\$6,730,307.44	\$23,483,029.00	\$7,017,188.75	\$24,517,190.00	\$1,034,161.00	4%
Fund 328 - Douglas County Water Utility Totals							
	REVENUE TOTALS	\$10,338,895.16	\$23,483,029.00	\$5,434,245.87	\$24,517,190.00	\$1,034,161.00	4%
	EXPENSE TOTALS	\$6,730,307.44	\$23,483,029.00	\$7,017,188.75	\$24,517,190.00	\$1,034,161.00	4%
Fund 328 - Douglas County Water Utility Totals		\$3,608,587.72	\$0.00	(\$1,582,942.88)	\$0.00	\$0.00	+++



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
Fund 360 - Airport Enterprise Fund							
REVENUE							
Department 000 - Revenue							
Intergovernmental Revenue							
360-000 331.050	PY Grant Rev-Federal	.00	.00	59,000.00	.00	.00	
360-000 331.500	Grant Revenue - Federal	1,254,004.15	.00	162,222.20	.00	.00	
360-000 331.845	Grant-NDOT-State	.00	.00	.00	69,449.00	69,449.00	
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	State Matching Funds for Federal Grant 3-32-0013-043-24				1.0000	38,586.00	38,586.00
Finance Review to IRC	State Matching Funds for Federal Grant 3-32-0013-044-2024				1.0000	30,863.00	30,863.00
Finance Review to IRC Totals							\$69,449.00
360-000 335.500	Aviation Gas Tax	4,781.36	7,901.00	1,397.36	4,781.00	(3,120.00)	(39)
360-000 335.501	Jet Fuel Tax-1¢	3,243.18	3,809.00	2,047.62	3,243.00	(566.00)	(15)
Intergovernmental Revenue Totals		\$1,262,028.69	\$11,710.00	\$224,667.18	\$77,473.00	\$65,763.00	562%
Charges For Service							
360-000 341.520	P-51 Maint.Fees	.00	.00	69,433.92	69,434.00	69,434.00	
360-000 341.646	Admin Fee	23,237.33	7,559.00	10,330.00	3,750.00	(3,809.00)	(50)
360-000 344.600	Airport Tie Downs	25,745.00	25,816.00	18,540.00	25,000.00	(816.00)	(3)
360-000 344.602	Airport Rent/Lease Income	334,473.22	391,575.00	243,555.00	488,376.00	96,801.00	25
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	Current Rate plus increase per resolution 2025R-038				1.0000	488,376.00	488,376.00
Finance Review to IRC Totals							\$488,376.00
360-000 344.603	Airport Building Rental Income	80,407.60	139,200.00	111,922.66	139,200.00	.00	
360-000 344.604	Airport Land Lease Income	104,954.65	387,680.00	16,584.41	50,798.00	(336,882.00)	(87)
360-000 344.605	Commercial Operator Fee	6,500.00	3,300.00	4,800.00	6,200.00	2,900.00	88
360-000 344.606	GASB 87 Airport Lease Revenue	385,270.94	.00	284,404.93	334,473.00	334,473.00	
360-000 344.612	Camping Fees	390.00	.00	1,015.00	.00	.00	
360-000 344.630	Fuel Flowage Fees	13,662.55	15,100.00	10,133.20	15,100.00	.00	
360-000 344.640	Landing Fees	4,665.69	.00	.00	.00	.00	
360-000 360.810	Late Charges	11,457.34	4,700.00	919.67	.00	(4,700.00)	(100)
Charges For Service Totals		\$990,764.32	\$974,930.00	\$771,638.79	\$1,132,331.00	\$157,401.00	16%
Miscellaneous Revenue							
360-000 360.250	Special Events	2,100.00	.00	2,050.00	.00	.00	
360-000 360.800	Miscellaneous	53,257.92	.00	3,308.64	.00	.00	
360-000 361.200	Interest On Investment	134,554.22	.00	.00	.00	.00	
360-000 361.205	Investment-FMV Adjust	36,878.29	.00	.00	.00	.00	
360-000 361.211	Invest. Earnings-LGIP	23,555.16	11,488.00	16,139.33	15,087.00	3,599.00	31



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
Fund 360 - Airport Enterprise Fund							
REVENUE							
Department 000 - Revenue							
Miscellaneous Revenue							
360-000 361.212	Invest. Earnings-BNY Mellon	47,072.48	34,464.00	36,491.03	42,665.00	8,201.00	24
360-000 361.250	Inv Service Fees (Contra)	(1,121.96)	(1,065.00)	(617.80)	(1,168.00)	(103.00)	10
360-000 391.100	Sale Of Property - Non-Capital Asset	190.00	.00	.00	.00	.00	
Miscellaneous Revenue Totals		\$296,486.11	\$44,887.00	\$57,371.20	\$56,584.00	\$11,697.00	26%
Other Financing Sources							
360-000 392.000	Transfers In	.00	41,550.00	41,550.00	.00	(41,550.00)	(100)
Other Financing Sources Totals		\$0.00	\$41,550.00	\$41,550.00	\$0.00	(\$41,550.00)	(100%)
Beg.Fund Bal./Reserves							
360-000 301.200	Operating Reserves - Beginning	.00	256,006.00	.00	241,032.00	(14,974.00)	(6)
360-000 301.250	Capital Res.-Beg.	.00	1,244,607.00	.00	1,353,060.00	108,453.00	9
Beg.Fund Bal./Reserves Totals		\$0.00	\$1,500,613.00	\$0.00	\$1,594,092.00	\$93,479.00	6%
Department 000 - Revenue Totals		\$2,549,279.12	\$2,573,690.00	\$1,095,227.17	\$2,860,480.00	\$286,790.00	11%
REVENUE TOTALS		\$2,549,279.12	\$2,573,690.00	\$1,095,227.17	\$2,860,480.00	\$286,790.00	11%
EXPENSE							
Department 611 - Airport							
Salaries & Wages							
360-611 510.000	Salaries & Wages	229,467.04	335,620.00	150,315.70	325,434.00	(10,186.00)	(3)
360-611 510.125	Salaries-Other	12,573.77	.00	.00	.00	.00	
360-611 511.170	Overtime	281.57	378.00	397.95	500.00	122.00	32
360-611 511.171	Holidays	9,384.88	.00	8,444.24	.00	.00	
360-611 511.172	Comp Paid	.00	.00	238.19	.00	.00	
360-611 511.173	Vacation	7,944.99	.00	12,630.61	.00	.00	
360-611 511.174	Sick	2,700.82	.00	7,730.60	.00	.00	
360-611 511.175	Standby Time	.00	.00	108.00	.00	.00	
360-611 511.176	Call Back	87.54	.00	987.26	.00	.00	
360-611 511.999	Salaries-Offset	312.92	.00	.00	.00	.00	
Salaries & Wages Totals		\$262,753.53	\$335,998.00	\$180,852.55	\$325,934.00	(\$10,064.00)	(3%)
Employee Benefits							
360-611 511.181	Retirement	78,858.50	104,513.00	61,741.93	110,431.00	5,918.00	6
360-611 511.182	Workers Comp	3,752.64	5,504.00	3,171.66	6,425.00	921.00	17
360-611 511.183	Group Insurance	41,058.80	55,287.00	31,438.89	68,590.00	13,303.00	24
360-611 511.184	Unemployment	1,258.76	1,430.00	907.29	443.00	(987.00)	(69)
360-611 511.186	Medicare	3,357.14	4,145.00	2,403.20	4,739.00	594.00	14
360-611 511.187	Uniform Allowance	250.00	500.00	250.00	500.00	.00	
360-611 511.189	Cell Phone Stipend	780.00	780.00	520.00	780.00	.00	
360-611 511.202	OPEB Expense	20,044.80	.00	.00	19,329.00	19,329.00	



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
Fund 360 - Airport Enterprise Fund							
EXPENSE							
Department 611 - Airport							
Employee Benefits							
360-611 511.203	Pension Expense	214,278.00	.00	.00	156,708.00	156,708.00	
360-611 512.999	Benefits-Offset	111.25	.00	.00	.00	.00	
	Employee Benefits Totals	\$363,749.89	\$172,159.00	\$100,432.97	\$367,945.00	\$195,786.00	114%
Services & Supplies							
360-611 520.037	Weed Spraying	7,406.56	12,840.00	2,324.85	12,840.00	.00	
360-611 520.060	Postage/Po Box Rent	.00	140.00	38.13	140.00	.00	
360-611 520.064	Travel	2,380.20	2,600.00	3,770.47	2,600.00	.00	
360-611 520.072	Advertising	1,365.00	582.00	.00	840.00	258.00	44
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	Airport Public Notice for Ramp Rehab Project				1.0000	420.00	420.00
Finance Review to IRC	Airport Public Notice for Taxiway Lighting Project				1.0000	420.00	420.00
	Finance Review to IRC Totals						\$840.00
360-611 520.078	Printing & Binding	426.41	800.00	339.67	800.00	.00	
360-611 520.085	Telephone/Communications	12,667.97	12,379.00	6,534.48	12,768.00	389.00	3
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	Average 5 months in 2026				12.0000	1,064.00	12,768.00
	Finance Review to IRC Totals						\$12,768.00
360-611 520.089	Power	21,596.44	24,684.00	13,807.55	24,684.00	.00	
360-611 520.090	Water	17,982.21	16,639.00	11,441.54	16,639.00	.00	
360-611 520.091	Refuse	5,005.00	4,544.00	3,330.00	4,544.00	.00	
360-611 520.092	Heating	3,293.34	6,083.00	1,905.08	6,083.00	.00	
360-611 520.097	Maint B&G	24,117.85	50,812.00	26,999.22	50,812.00	.00	
360-611 520.114	Motor Pool Expense	24,078.00	17,530.00	10,227.00	17,304.00	(226.00)	(1)
360-611 520.116	Veh. Maint-Co Shop	8,317.84	12,251.00	6,650.37	12,354.00	103.00	1
360-611 520.118	Veh.Maint-Outside Repairs	.00	11,720.00	125.54	11,720.00	.00	
360-611 520.136	Rents & Leases Equipment	68.97	863.00	2,716.08	4,075.00	3,212.00	372
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	Copier Contract				12.0000	339.51	4,074.12
	Finance Review to IRC Totals						\$4,074.12
360-611 520.156	Risk Mgmt-County Insurance-Liability	6,689.00	7,613.00	5,709.75	9,817.00	2,204.00	29
360-611 520.170	Memberships	5,415.00	6,953.00	100.00	6,953.00	.00	



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Fund 360 - Airport Enterprise Fund								
EXPENSE								
Department 611 - Airport Services & Supplies								
360-611 520.200	Training & Education	4,077.16	1,448.00	2,625.00	5,535.00	4,087.00	282	
Budget Transactions								
Level	Transaction					Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	Airfield Operations Program					1.0000	1,970.00	1,970.00
Finance Review to IRC	Airport Certified Employee General Airport Management Program					1.0000	555.00	555.00
Finance Review to IRC	Airport Certified Employee General Aviation Review					1.0000	1,870.00	1,870.00
Finance Review to IRC	American Association of Airport Executives Annual Congerence					1.0000	1,140.00	1,140.00
Finance Review to IRC Totals								\$5,535.00
360-611 520.256	Risk Mgmt Cost Allocation	.00	4,226.00	3,169.50	4,840.00	614.00	15	
360-611 521.100	Professional Services	20,900.03	50,000.00	1,751.62	50,000.00	.00		
360-611 521.500	Central Svcs Cost Allocation	118,902.00	100,563.00	75,422.25	118,742.00	18,179.00	18	
360-611 532.003	Gas & Oil	1,670.93	6,144.00	1,230.07	6,144.00	.00		
360-611 532.006	Small Tools	355.20	2,945.00	177.46	2,298.00	(647.00)	(22)	
360-611 532.018	Runway Maintenance	3,931.21	11,065.00	2,154.92	11,065.00	.00		
360-611 532.028	Uniforms	471.95	3,468.00	.00	3,468.00	.00		
360-611 532.056	Subscriptions - Non-Software	.00	.00	1,800.00	.00	.00		
360-611 532.118	Major Repair and Maintenance	20,800.37	13,500.00	69,731.32	34,401.00	20,901.00	155	
Budget Transactions								
Level	Transaction					Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	Base Budget					1.0000	13,500.00	13,500.00
Finance Review to IRC	Pavement Maintenance of Taxiway C					1.0000	10,000.00	10,000.00
Finance Review to IRC	Pavement Rehab. Taxiway F					1.0000	80,000.00	80,000.00
Finance Review to IRC Totals								\$103,500.00
360-611 533.800	Office Supplies	1,657.62	5,000.00	645.74	5,000.00	.00		
360-611 533.802	Small Equipment	10,640.55	5,000.00	4,135.92	5,000.00	.00		
360-611 533.806	Software	3,009.27	2,400.00	2,563.46	4,200.00	1,800.00	75	
Budget Transactions								
Level	Transaction					Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	Base Budget					1.0000	2,400.00	2,400.00
Finance Review to IRC	Motion Info - Plane Tracking Operations					1.0000	1,800.00	1,800.00
Finance Review to IRC Totals								\$4,200.00
360-611 540.010	Grants-Services & Supplies	42,937.19	.00	.00	.00	.00		
360-611 541.501	Grant Match-Serv & Supplies	.00	29,605.00	410.00	29,605.00	.00		



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Fund 360 - Airport Enterprise Fund								
EXPENSE								
Department 611 - Airport Services & Supplies								
360-611 550.034	Special Events	6,243.19	30,000.00	2,570.12	.00	(30,000.00)	(100)	
	Budget Transactions							
	Level	Transaction				Number of Units	Cost Per Unit	Total Amount
	Finance Review to IRC	Airshow Expenses				1.0000	450,000.00	450,000.00
		Finance Review to IRC Totals						\$450,000.00
360-611 550.100	Bank Fees-Credit Card Processing	89.00	.00	89.00	.00	.00		
360-611 550.102	Bank Fees-Checking	.00	574.00	.00	618.00	44.00	8	
360-611 550.203	Collection Loss or Bad Debt	11,583.28	.00	.00	.00	.00		
360-611 550.216	Promotional Expense	471.05	1,000.00	943.80	1,000.00	.00		
	Services & Supplies Totals	\$388,549.79	\$455,971.00	\$265,439.91	\$476,889.00	\$20,918.00	5%	
Debt Service								
360-611 550.003	Bond Principal	82,000.00	84,000.00	.00	87,000.00	3,000.00	4	
	Budget Transactions							
	Level	Transaction				Number of Units	Cost Per Unit	Total Amount
	Finance Review to IRC	2014 Revenue Bond Per Finance				1.0000	87,000.00	87,000.00
		Finance Review to IRC Totals						\$87,000.00
360-611 550.004	Bond Interest	12,630.92	10,207.00	5,206.75	7,722.00	(2,485.00)	(24)	
	Budget Transactions							
	Level	Transaction				Number of Units	Cost Per Unit	Total Amount
	Finance Review to IRC	2014 Revenue Bond Per Finance				1.0000	7,722.00	7,722.00
		Finance Review to IRC Totals						\$7,722.00
360-611 550.013	Lease Interest Expense	52.78	.00	.00	.00	.00		
360-611 550.990	Debt-Principal Offset	(82,000.00)	(84,000.00)	.00	(87,000.00)	(3,000.00)	4	
	Budget Transactions							
	Level	Transaction				Number of Units	Cost Per Unit	Total Amount
	Finance Review to IRC	Debt Principal Offset				1.0000	(87,000.00)	(87,000.00)
		Finance Review to IRC Totals						(\$87,000.00)
	Debt Service Totals	\$12,683.70	\$10,207.00	\$5,206.75	\$7,722.00	(\$2,485.00)	(24%)	
Capital Outlay/Projects								
360-611 562.000	Capital Projects	.00	.00	78,264.70	.00	.00		
360-611 562.100	Capital Outlay - Grants	1,226,657.43	.00	291,730.30	.00	.00		
360-611 562.110	Capital Outlay - Grant Match	87,190.63	5,263.00	15,382.64	.00	(5,263.00)	(100)	
360-611 564.500	Machinery & Equipment	.00	.00	14,237.43	.00	.00		



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Fund 360 - Airport Enterprise Fund							
EXPENSE							
Department 611 - Airport							
Capital Outlay/Projects							
360-611 564.990	Capital Outlay Offset	(1,313,848.06)	.00	.00	.00	.00	
	Capital Outlay/Projects Totals	\$0.00	\$5,263.00	\$399,615.07	\$0.00	(\$5,263.00)	(100%)
Other Financing Uses							
360-611 618.700	Transfers Out	83,485.00	.00	.00	.00	.00	
	Other Financing Uses Totals	\$83,485.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Depreciation							
360-611 550.027	Depreciation	1,321,155.14	1,368,286.00	694,095.39	1,388,191.00	19,905.00	1
	Depreciation Totals	\$1,321,155.14	\$1,368,286.00	\$694,095.39	\$1,388,191.00	\$19,905.00	1%
Amortization							
360-611 550.019	Amort-Leases	3,935.08	.00	.00	.00	.00	
	Amortization Totals	\$3,935.08	\$0.00	\$0.00	\$0.00	\$0.00	+++
Ending Fund Bal/Reserves							
360-611 625.104	Depreciation Offset	.00	(1,368,286.00)	.00	(1,388,191.00)	(19,905.00)	1
360-611 625.200	Operating Reserves	.00	241,032.00	.00	294,623.00	53,591.00	22
360-611 625.250	Capital Impr. Reserves	.00	1,353,060.00	.00	1,387,367.00	34,307.00	3
	Ending Fund Bal/Reserves Totals	\$0.00	\$225,806.00	\$0.00	\$293,799.00	\$67,993.00	30%
Department 611 - Airport Totals		\$2,436,312.13	\$2,573,690.00	\$1,645,642.64	\$2,860,480.00	\$286,790.00	11%
	EXPENSE TOTALS	\$2,436,312.13	\$2,573,690.00	\$1,645,642.64	\$2,860,480.00	\$286,790.00	11%
Fund 360 - Airport Enterprise Fund Totals							
	REVENUE TOTALS	\$2,549,279.12	\$2,573,690.00	\$1,095,227.17	\$2,860,480.00	\$286,790.00	11%
	EXPENSE TOTALS	\$2,436,312.13	\$2,573,690.00	\$1,645,642.64	\$2,860,480.00	\$286,790.00	11%
Fund 360 - Airport Enterprise Fund Totals		\$112,966.99	\$0.00	(\$550,415.47)	\$0.00	\$0.00	+++



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Fund 361 - Stormwater Enterprise Fund								
REVENUE								
Department 000 - Revenue								
Miscellaneous Revenue								
361-000 361.211	Invest. Earnings-LGIP	.00	.00	.00	9,037.00	9,037.00		
361-000 361.212	Invest. Earnings-BNY Mellon	.00	.00	.00	25,555.00	25,555.00		
361-000 361.250	Inv Service Fees (Contra)	.00	.00	.00	(700.00)	(700.00)	(70,000)	
Miscellaneous Revenue Totals		\$0.00	\$0.00	\$0.00	\$33,892.00	\$33,892.00	+++	
Other Financing Sources								
361-000 392.000	Transfers In	.00	.00	400,000.00	1,105,000.00	1,105,000.00		
Budget Transactions								
Level Transaction						Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC		101 General Fund Transfer In				1.0000	1,105,000.00	1,105,000.00
						Finance Review to IRC Totals		\$1,105,000.00
361-000 392.900	Residual Equity Transfer In	.00	.00	3,741,856.49	.00	.00		
Other Financing Sources Totals		\$0.00	\$0.00	\$4,141,856.49	\$1,105,000.00	\$1,105,000.00	+++	
Beg.Fund Bal./Reserves								
361-000 301.200	Operating Reserves - Beginning	.00	.00	.00	165,000.00	165,000.00		
Beg.Fund Bal./Reserves Totals		\$0.00	\$0.00	\$0.00	\$165,000.00	\$165,000.00	+++	
Department 000 - Revenue Totals		\$0.00	\$0.00	\$4,141,856.49	\$1,303,892.00	\$1,303,892.00	+++	
REVENUE TOTALS		\$0.00	\$0.00	\$4,141,856.49	\$1,303,892.00	\$1,303,892.00	+++	
EXPENSE								
Department 820 - Stormwater								
Salaries & Wages								
361-820 510.000	Salaries & Wages	.00	.00	.00	494,288.00	494,288.00		
Salaries & Wages Totals		\$0.00	\$0.00	\$0.00	\$494,288.00	\$494,288.00	+++	
Employee Benefits								
361-820 511.181	Retirement	.00	.00	.00	181,653.00	181,653.00		
361-820 511.182	Workers Comp	.00	.00	.00	8,237.00	8,237.00		
361-820 511.183	Group Insurance	.00	.00	.00	84,544.00	84,544.00		
361-820 511.184	Unemployment	.00	.00	.00	671.00	671.00		
361-820 511.186	Medicare	.00	.00	.00	7,185.00	7,185.00		
361-820 511.187	Uniform Allowance	.00	.00	.00	1,000.00	1,000.00		
Employee Benefits Totals		\$0.00	\$0.00	\$0.00	\$283,290.00	\$283,290.00	+++	
Services & Supplies								
361-820 520.072	Advertising	.00	.00	.00	609.00	609.00		
361-820 520.078	Printing & Binding	.00	.00	8.23	102.00	102.00		
361-820 520.085	Telephone/Communications	.00	.00	391.84	5,335.00	5,335.00		
361-820 520.088	Utilities	.00	.00	1,239.21	3,513.00	3,513.00		
361-820 520.114	Motor Pool Expense	.00	.00	.00	32,204.00	32,204.00		



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Budget Year 2027

G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
Fund 361 - Stormwater Enterprise Fund							
EXPENSE							
Department 820 - Stormwater Services & Supplies							
361-820 520.116	Veh. Maint-Co Shop	.00	.00	346.09	76,443.00	76,443.00	
361-820 520.136	Rents & Leases Equipment	.00	.00	105.47	1,627.00	1,627.00	
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	Rents & Leases Equipment				1.0000	1,627.00	1,627.00
Finance Review to IRC Totals							\$1,627.00
361-820 520.156	Risk Mgmt-County Insurance-Liability	.00	.00	.00	19,377.00	19,377.00	
361-820 520.158	Fees Or Permits	.00	.00	.00	423.00	423.00	
361-820 520.170	Memberships	.00	.00	.00	515.00	515.00	
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	association of State Floodplain Managers (ASFPM)				1.0000	105.00	105.00
Finance Review to IRC	Floodplain Management Association - Western States				1.0000	410.00	410.00
Finance Review to IRC Totals							\$515.00
361-820 520.200	Training & Education	.00	.00	.00	1,000.00	1,000.00	
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	American Stormwater Institute, Qualified Stormwater Inspector (Q				1.0000	450.00	450.00
Finance Review to IRC	Certified Floodplain Administrator (CFM)				1.0000	175.00	175.00
Finance Review to IRC	Floodplain Managers Association (FMA)				1.0000	375.00	375.00
Finance Review to IRC Totals							\$1,000.00
361-820 520.256	Risk Mgmt Cost Allocation	.00	.00	.00	8,111.00	8,111.00	
361-820 521.100	Professional Services	.00	.00	.00	176,809.00	176,809.00	
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	Carson Valley Conservation District				1.0000	100,000.00	100,000.00
Finance Review to IRC	NV Tahoe Conservation				1.0000	50,000.00	50,000.00
Finance Review to IRC	Reduce to Balance Budget				1.0000	(30,435.00)	(30,435.00)
Finance Review to IRC	Tahoe Resource Conservation District				1.0000	57,244.00	57,244.00
Finance Review to IRC Totals							\$176,809.00



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Budget Year 2027

G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
Fund 361 - Stormwater Enterprise Fund							
EXPENSE							
Department 820 - Stormwater Services & Supplies							
361-820 521.140	Physicals/Preventative Medical	.00	.00	.00	200.00	200.00	
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	Physicals - every 2 years				1.0000	200.00	200.00
Finance Review to IRC Totals							\$200.00
361-820 521.151	Drug/Alcohol Testing	.00	.00	.00	356.00	356.00	
361-820 521.500	Central Svcs Cost Allocation	.00	.00	.00	51,296.00	51,296.00	
361-820 532.001	Operating Supplies	.00	.00	.00	.00	.00	
361-820 532.003	Gas & Oil	.00	.00	422.03	18,021.00	18,021.00	
361-820 532.015	Maint & Repair	.00	.00	.00	2,427.00	2,427.00	
361-820 532.028	Uniforms	.00	.00	.00	2,726.00	2,726.00	
361-820 532.090	Maintenance Supplies	.00	.00	54.93	5,306.00	5,306.00	
361-820 532.118	Major Repair and Maintenance	.00	.00	.00	50,000.00	50,000.00	
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	Storm Drain & Design on Assest				1.0000	50,000.00	50,000.00
Finance Review to IRC Totals							\$50,000.00
361-820 532.122	Stormwater Sampling	.00	.00	.00	1,100.00	1,100.00	
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	Vortex unit Vista Grande				1.0000	1,100.00	1,100.00
Finance Review to IRC Totals							\$1,100.00
361-820 533.800	Office Supplies	.00	.00	22.70	579.00	579.00	
361-820 533.802	Small Equipment	.00	.00	.00	10,000.00	10,000.00	
361-820 533.817	Small Projects	.00	.00	.00	20,000.00	20,000.00	
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	Projects or Materials for Maintenance				1.0000	20,000.00	20,000.00
Finance Review to IRC Totals							\$20,000.00
361-820 550.102	Bank Fees-Checking	.00	.00	.00	370.00	370.00	
Services & Supplies Totals		\$0.00	\$0.00	\$2,590.50	\$488,449.00	\$488,449.00	+++
Depreciation							
361-820 550.027	Depreciation	.00	.00	(564.38)	.00	.00	
Depreciation Totals		\$0.00	\$0.00	(\$564.38)	\$0.00	\$0.00	+++



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31, 2026

Budget Year 2027

G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
Fund 361 - Stormwater Enterprise Fund							
	EXPENSE						
	Department 820 - Stormwater						
	Ending Fund Bal/Reserves						
361-820 625.200	Operating Reserves	.00	.00	.00	37,865.00	37,865.00	
	Ending Fund Bal/Reserves Totals	\$0.00	\$0.00	\$0.00	\$37,865.00	\$37,865.00	+++
	Department 820 - Stormwater Totals	\$0.00	\$0.00	\$2,026.12	\$1,303,892.00	\$1,303,892.00	+++
	EXPENSE TOTALS	\$0.00	\$0.00	\$2,026.12	\$1,303,892.00	\$1,303,892.00	+++
Fund 361 - Stormwater Enterprise Fund Totals							
	REVENUE TOTALS	\$0.00	\$0.00	\$4,141,856.49	\$1,303,892.00	\$1,303,892.00	+++
	EXPENSE TOTALS	\$0.00	\$0.00	\$2,026.12	\$1,303,892.00	\$1,303,892.00	+++
Fund 361 - Stormwater Enterprise Fund Totals		\$0.00	\$0.00	\$4,139,830.37	\$0.00	\$0.00	+++
	Net Grand Totals						
	REVENUE GRAND TOTALS	\$19,272,443.55	\$38,433,194.00	\$14,418,489.62	\$41,465,153.00	\$3,031,959.00	8%
	EXPENSE GRAND TOTALS	\$14,493,383.77	\$38,433,194.00	\$12,011,465.17	\$41,465,153.00	\$3,031,959.00	8%
	Net Grand Totals	\$4,779,059.78	\$0.00	\$2,407,024.45	\$0.00	\$0.00	+++

**Capital Projects Funds
Tentative Budget
FY 2026-2027**



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Budget Year 2027

G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
Fund 401 - Extraordinary Maintenance							
REVENUE							
Department 000 - Revenue							
Miscellaneous Revenue							
401-000 361.205	Investment-FMV Adjust	55,507.91	.00	.00	.00	.00	
401-000 361.211	Invest. Earnings-LGIP	38,856.47	23,156.00	22,595.17	98,823.00	75,667.00	327
401-000 361.212	Invest. Earnings-BNY Mellon	77,607.08	69,468.00	51,095.52	279,459.00	209,991.00	302
401-000 361.250	Inv Service Fees (Contra)	(1,830.14)	(2,147.00)	(877.88)	(7,651.00)	(5,504.00)	256
	Miscellaneous Revenue Totals	\$170,141.32	\$90,477.00	\$72,812.81	\$370,631.00	\$280,154.00	310%
Other Financing Sources							
401-000 392.050	Transfers In-General Fund	30,000.00	.00	.00	.00	.00	
	Other Financing Sources Totals	\$30,000.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Beg.Fund Bal./Reserves							
401-000 301.000	Opening Fund Balance (Unassigned)	.00	.00	.00	1,644,438.00	1,644,438.00	
401-000 301.100	Opening Fund Reserves	.00	2,080,119.00	.00	.00	(2,080,119.00)	(100)
	Beg.Fund Bal./Reserves Totals	\$0.00	\$2,080,119.00	\$0.00	\$1,644,438.00	(\$435,681.00)	(21%)
Department 000 - Revenue Totals		\$200,141.32	\$2,170,596.00	\$72,812.81	\$2,015,069.00	(\$155,527.00)	(7%)
	REVENUE TOTALS	\$200,141.32	\$2,170,596.00	\$72,812.81	\$2,015,069.00	(\$155,527.00)	(7%)
EXPENSE							
Department 705 - Extraordinary Maint.							
Services & Supplies							
401-705 532.118	Major Repair and Maintenance	.00	.00	25,000.00	.00	.00	
401-705 550.102	Bank Fees-Checking	.00	1,158.00	.00	4,050.00	2,892.00	250
	Services & Supplies Totals	\$0.00	\$1,158.00	\$25,000.00	\$4,050.00	\$2,892.00	250%
Capital Outlay/Projects							
401-705 562.000	Capital Projects	313,643.18	525,000.00	412,859.44	.00	(525,000.00)	(100)
	Capital Outlay/Projects Totals	\$313,643.18	\$525,000.00	\$412,859.44	\$0.00	(\$525,000.00)	(100%)
Ending Fund Bal/Reserves							
401-705 625.107	Improvements Reserve	.00	1,644,438.00	.00	2,011,019.00	366,581.00	22
	Ending Fund Bal/Reserves Totals	\$0.00	\$1,644,438.00	\$0.00	\$2,011,019.00	\$366,581.00	22%
Department 705 - Extraordinary Maint. Totals		\$313,643.18	\$2,170,596.00	\$437,859.44	\$2,015,069.00	(\$155,527.00)	(7%)
	EXPENSE TOTALS	\$313,643.18	\$2,170,596.00	\$437,859.44	\$2,015,069.00	(\$155,527.00)	(7%)
Fund 401 - Extraordinary Maintenance Totals							
	REVENUE TOTALS	\$200,141.32	\$2,170,596.00	\$72,812.81	\$2,015,069.00	(\$155,527.00)	(7%)
	EXPENSE TOTALS	\$313,643.18	\$2,170,596.00	\$437,859.44	\$2,015,069.00	(\$155,527.00)	(7%)
Fund 401 - Extraordinary Maintenance Totals		(\$113,501.86)	\$0.00	(\$365,046.63)	\$0.00	\$0.00	+++



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Budget Year 2027

G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
Fund 405 - Ad Val Capital Projects							
REVENUE							
Department Taxes	000 - Revenue						
405-000 311.100	Ad Valorem Current	1,951,662.18	2,065,782.00	2,014,018.09	2,175,568.00	109,786.00	5
405-000 311.120	Ad Valorem Delinquent	4,301.22	.00	2,933.54	.00	.00	
405-000 311.200	Centrally Assessed Property Taxes	27,980.42	26,653.00	13,833.50	30,499.00	3,846.00	14
405-000 311.600	Ag Deferred Taxes	323.36	.00	127.36	.00	.00	
405-000 311.700	Personal Property Current	54,618.88	53,507.00	56,726.52	64,465.00	10,958.00	20
405-000 311.800	Personal Property Delinq	1,928.95	.00	1,619.65	.00	.00	
Taxes Totals		\$2,040,815.01	\$2,145,942.00	\$2,089,258.66	\$2,270,532.00	\$124,590.00	6%
Miscellaneous Revenue							
405-000 361.205	Investment-FMV Adjust	17,342.66	.00	.00	.00	.00	
405-000 361.211	Invest. Earnings-LGIP	15,867.52	10,834.00	9,743.99	9,987.00	(847.00)	(8)
405-000 361.212	Invest. Earnings-BNY Mellon	31,002.97	32,502.00	22,029.49	28,242.00	(4,260.00)	(13)
405-000 361.250	Inv Service Fees (Contra)	(721.70)	(1,005.00)	(367.76)	(773.00)	232.00	(23)
Miscellaneous Revenue Totals		\$63,491.45	\$42,331.00	\$31,405.72	\$37,456.00	(\$4,875.00)	(12%)
Other Financing Sources							
405-000 392.000	Transfers In	62,055.00	.00	.00	.00	.00	
Other Financing Sources Totals		\$62,055.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Beg.Fund Bal./Reserves							
405-000 301.100	Opening Fund Reserves	.00	498,374.00	.00	199,415.00	(298,959.00)	(60)
Beg.Fund Bal./Reserves Totals		\$0.00	\$498,374.00	\$0.00	\$199,415.00	(\$298,959.00)	(60%)
Department 000 - Revenue Totals		\$2,166,361.46	\$2,686,647.00	\$2,120,664.38	\$2,507,403.00	(\$179,244.00)	(7%)
REVENUE TOTALS		\$2,166,361.46	\$2,686,647.00	\$2,120,664.38	\$2,507,403.00	(\$179,244.00)	(7%)
EXPENSE							
Department Capital Outlay/Projects	715 - Judicial Function						
405-715 562.000	Capital Projects	1,900,000.00	.00	.00	.00	.00	
Capital Outlay/Projects Totals		\$1,900,000.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Other Financing Uses							
405-715 618.700	Transfers Out	.00	2,329,822.00	1,359,057.00	1,831,767.00	(498,055.00)	(21)
Budget Transactions							
Level	Transaction			Number of Units	Cost Per Unit	Total Amount	
Finance Review to IRC	2025 Judicial Med-Term Bonds to Fund 541			1.0000	1,831,767.00	1,831,767.00	
				Finance Review to IRC Totals		\$1,831,767.00	
Other Financing Uses Totals		\$0.00	\$2,329,822.00	\$1,359,057.00	\$1,831,767.00	(\$498,055.00)	(21%)
Department 715 - Judicial Function Totals		\$1,900,000.00	\$2,329,822.00	\$1,359,057.00	\$1,831,767.00	(\$498,055.00)	(21%)



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
Fund 405 - Ad Val Capital Projects							
EXPENSE							
Department 745 - Ad Val Capital Projects							
Services & Supplies							
405-745 550.102	Bank Fees-Checking	.00	542.00	.00	409.00	(133.00)	(25)
	Services & Supplies Totals	\$0.00	\$542.00	\$0.00	\$409.00	(\$133.00)	(25%)
Capital Outlay/Projects							
405-745 562.000	Capital Projects	142,442.21	.00	11,944.86	.00	.00	
	Capital Outlay/Projects Totals	\$142,442.21	\$0.00	\$11,944.86	\$0.00	\$0.00	+++
Other Financing Uses							
405-745 618.700	Transfers Out	148,884.84	156,868.00	103,259.98	165,976.00	9,108.00	6
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	Ad Valorem to Town of Gardnerville 3.66%				1.0000	83,101.00	83,101.00
Finance Review to IRC	Ad Valorem to Town of Genoa 0.13%				1.0000	2,952.00	2,952.00
Finance Review to IRC	Ad Valorem to Town of Minden 3.52%				1.0000	79,923.00	79,923.00
	Finance Review to IRC Totals						\$165,976.00
	Other Financing Uses Totals	\$148,884.84	\$156,868.00	\$103,259.98	\$165,976.00	\$9,108.00	6%
Ending Fund Bal/Reserves							
405-745 625.250	Capital Impr. Reserves	.00	199,415.00	.00	509,251.00	309,836.00	155
	Ending Fund Bal/Reserves Totals	\$0.00	\$199,415.00	\$0.00	\$509,251.00	\$309,836.00	155%
Department 745 - Ad Val Capital Projects Totals		\$291,327.05	\$356,825.00	\$115,204.84	\$675,636.00	\$318,811.00	89%
	EXPENSE TOTALS	\$2,191,327.05	\$2,686,647.00	\$1,474,261.84	\$2,507,403.00	(\$179,244.00)	(7%)
Fund 405 - Ad Val Capital Projects Totals							
	REVENUE TOTALS	\$2,166,361.46	\$2,686,647.00	\$2,120,664.38	\$2,507,403.00	(\$179,244.00)	(7%)
	EXPENSE TOTALS	\$2,191,327.05	\$2,686,647.00	\$1,474,261.84	\$2,507,403.00	(\$179,244.00)	(7%)
Fund 405 - Ad Val Capital Projects Totals		(\$24,965.59)	\$0.00	\$646,402.54	\$0.00	\$0.00	+++



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
Fund 410 - County Construction							
REVENUE							
Department 000 - Revenue							
Miscellaneous Revenue							
410-000 361.205	Investment-FMV Adjust	137,599.94	.00	.00	.00	.00	
410-000 361.211	Invest. Earnings-LGIP	125,195.17	43,190.00	59,738.92	78,283.00	35,093.00	81
410-000 361.212	Invest. Earnings-BNY Mellon	249,001.97	129,569.00	135,255.31	221,375.00	91,806.00	71
410-000 361.250	Inv Service Fees (Contra)	(5,821.11)	(4,005.00)	(2,323.47)	(6,060.00)	(2,055.00)	51
Miscellaneous Revenue Totals		\$505,975.97	\$168,754.00	\$192,670.76	\$293,598.00	\$124,844.00	74%
Other Financing Sources							
410-000 392.000	Transfers In	320,000.00	1,486,075.00	2,383,023.00	.00	(1,486,075.00)	(100)
410-000 392.050	Transfers In-General Fund	1,219,358.00	50,000.00	.00	50,000.00	.00	
Budget Transactions							
Level		Transaction		Number of Units		Cost Per Unit	Total Amount
Finance Review to IRC		101-GF Radio Reserves		1.0000		50,000.00	50,000.00
				Finance Review to IRC Totals			\$50,000.00
Other Financing Sources Totals		\$1,539,358.00	\$1,536,075.00	\$2,383,023.00	\$50,000.00	(\$1,486,075.00)	(97%)
Beg.Fund Bal./Reserves							
410-000 301.100	Opening Fund Reserves	.00	662,571.00	.00	829,166.00	166,595.00	25
Beg.Fund Bal./Reserves Totals		\$0.00	\$662,571.00	\$0.00	\$829,166.00	\$166,595.00	25%
Department 000 - Revenue Totals		\$2,045,333.97	\$2,367,400.00	\$2,575,693.76	\$1,172,764.00	(\$1,194,636.00)	(50%)
REVENUE TOTALS		\$2,045,333.97	\$2,367,400.00	\$2,575,693.76	\$1,172,764.00	(\$1,194,636.00)	(50%)
EXPENSE							
Department 713 - Culture & Rec Function							
Services & Supplies							
410-713 521.100	Professional Services	70,276.91	.00	800.25	.00	.00	
Services & Supplies Totals		\$70,276.91	\$0.00	\$800.25	\$0.00	\$0.00	+++
Capital Outlay/Projects							
410-713 562.000	Capital Projects	216,300.00	.00	40,308.00	.00	.00	
Capital Outlay/Projects Totals		\$216,300.00	\$0.00	\$40,308.00	\$0.00	\$0.00	+++
Department 713 - Culture & Rec Function Totals		\$286,576.91	\$0.00	\$41,108.25	\$0.00	\$0.00	+++
Department 714 - Health Function							
Capital Outlay/Projects							
410-714 562.000	Capital Projects	.00	.00	9,900.57	.00	.00	
Capital Outlay/Projects Totals		\$0.00	\$0.00	\$9,900.57	\$0.00	\$0.00	+++
Department 714 - Health Function Totals		\$0.00	\$0.00	\$9,900.57	\$0.00	\$0.00	+++



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G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
Fund 410 - County Construction							
EXPENSE							
Department 715 - Judicial Function							
Capital Outlay/Projects							
410-715 562.000	Capital Projects	4,489,251.44	.00	2,410,166.43	.00	.00	
	Capital Outlay/Projects Totals	\$4,489,251.44	\$0.00	\$2,410,166.43	\$0.00	\$0.00	+++
	Department 715 - Judicial Function Totals	\$4,489,251.44	\$0.00	\$2,410,166.43	\$0.00	\$0.00	+++
Department 716 - Public Safety Function							
Capital Outlay/Projects							
410-716 562.000	Capital Projects	601,190.11	.00	239,927.75	.00	.00	
	Capital Outlay/Projects Totals	\$601,190.11	\$0.00	\$239,927.75	\$0.00	\$0.00	+++
	Department 716 - Public Safety Function Totals	\$601,190.11	\$0.00	\$239,927.75	\$0.00	\$0.00	+++
Department 717 - Public Works Function							
Services & Supplies							
410-717 521.100	Professional Services	177,374.50	.00	.00	.00	.00	
	Services & Supplies Totals	\$177,374.50	\$0.00	\$0.00	\$0.00	\$0.00	+++
Capital Outlay/Projects							
410-717 562.000	Capital Projects	427,248.04	.00	43,912.50	.00	.00	
	Capital Outlay/Projects Totals	\$427,248.04	\$0.00	\$43,912.50	\$0.00	\$0.00	+++
	Department 717 - Public Works Function Totals	\$604,622.54	\$0.00	\$43,912.50	\$0.00	\$0.00	+++
Department 751 - General Gov Function							
Services & Supplies							
410-751 521.100	Professional Services	296,906.51	.00	166,197.38	.00	.00	
410-751 533.806	Software	.00	.00	183,750.00	.00	.00	
410-751 550.102	Bank Fees-Checking	.00	2,159.00	.00	3,208.00	1,049.00	49
	Services & Supplies Totals	\$296,906.51	\$2,159.00	\$349,947.38	\$3,208.00	\$1,049.00	49%
Other Financing Uses							
410-751 618.700	Transfers Out	65,825.00	.00	.00	.00	.00	
	Other Financing Uses Totals	\$65,825.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Ending Fund Bal/Reserves							
410-751 625.103	Appropriated Reserve	.00	829,166.00	.00	1,119,556.00	290,390.00	35
	Ending Fund Bal/Reserves Totals	\$0.00	\$829,166.00	\$0.00	\$1,119,556.00	\$290,390.00	35%
	Department 751 - General Gov Function Totals	\$362,731.51	\$831,325.00	\$349,947.38	\$1,122,764.00	\$291,439.00	35%
Department 759 - Capital/Radio							
Capital Outlay/Projects							
410-759 562.000	Capital Projects	495,275.95	1,486,075.00	22,797.81	.00	(1,486,075.00)	(100)
	Capital Outlay/Projects Totals	\$495,275.95	\$1,486,075.00	\$22,797.81	\$0.00	(\$1,486,075.00)	(100%)



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Fund 410 - County Construction							
EXPENSE							
Department 759 - Capital/Radio							
Ending Fund Bal/Reserves							
410-759 625.202	PS Radio Equip. Reserves	.00	50,000.00	.00	50,000.00	.00	
	Ending Fund Bal/Reserves Totals	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	0%
Department 759 - Capital/Radio Totals		\$495,275.95	\$1,536,075.00	\$22,797.81	\$50,000.00	(\$1,486,075.00)	(97%)
	EXPENSE TOTALS	\$6,839,648.46	\$2,367,400.00	\$3,117,760.69	\$1,172,764.00	(\$1,194,636.00)	(50%)
Fund 410 - County Construction Totals							
	REVENUE TOTALS	\$2,045,333.97	\$2,367,400.00	\$2,575,693.76	\$1,172,764.00	(\$1,194,636.00)	(50%)
	EXPENSE TOTALS	\$6,839,648.46	\$2,367,400.00	\$3,117,760.69	\$1,172,764.00	(\$1,194,636.00)	(50%)
Fund 410 - County Construction Totals		(\$4,794,314.49)	\$0.00	(\$542,066.93)	\$0.00	\$0.00	+++



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Fund 420 - Park Resident.Const.Tax							
REVENUE							
Department 000 - Revenue							
Taxes							
420-000 318.210	Central Cty Park Resid Const Tax	177,000.00	133,850.00	86,000.00	134,000.00	150.00	
420-000 318.211	Lake Area Park Resid Const Tax	(31,000.00)	27,750.00	3,000.00	6,000.00	(21,750.00)	(78)
420-000 318.212	North Cty Park Resid Const Tax	132,000.00	154,700.00	121,000.00	156,000.00	1,300.00	1
420-000 318.213	South Cty Park Resid Const Tax	4,000.00	6,000.00	4,000.00	6,000.00	.00	
	<i>Taxes Totals</i>	\$282,000.00	\$322,300.00	\$214,000.00	\$302,000.00	(\$20,300.00)	(6%)
Miscellaneous Revenue							
420-000 361.205	Investment-FMV Adjust	17,714.08	.00	.00	.00	.00	
420-000 361.211	Invest. Earnings-LGIP	.00	6,971.00	.00	7,108.00	137.00	2
420-000 361.212	Invest. Earnings-BNY Mellon	.00	20,912.00	.00	20,099.00	(813.00)	(4)
420-000 361.230	Inv Earn LGIP Central County	7,113.97	.00	5,019.62	.00	.00	
420-000 361.231	Inv Earn BNYM Central County	14,235.41	.00	11,346.61	.00	.00	
420-000 361.232	Inv Earn LGIP Lake Area	112.92	.00	79.68	.00	.00	
420-000 361.233	Inv Earn BNYM Lake Area	225.97	.00	180.11	.00	.00	
420-000 361.234	Inv Earn LGIP North County	3,613.44	.00	2,549.66	.00	.00	
420-000 361.235	Inv Earn BNYM North County	7,230.70	.00	5,763.36	.00	.00	
420-000 361.236	Inv Earn LGIP South County	451.68	.00	318.71	.00	.00	
420-000 361.237	Inv Earn BNYM South County	903.84	.00	720.41	.00	.00	
420-000 361.250	Inv Service Fees (Contra)	(534.00)	(646.00)	(316.52)	(550.00)	96.00	(15)
	<i>Miscellaneous Revenue Totals</i>	\$51,068.01	\$27,237.00	\$25,661.64	\$26,657.00	(\$580.00)	(2%)
Beg.Fund Bal./Reserves							
420-000 301.100	Opening Fund Reserves	.00	23,679.00	.00	50,567.00	26,888.00	114
420-000 301.260	Park Cap Res-Beg Central County	.00	348,530.00	.00	482,380.00	133,850.00	38
420-000 301.261	Park Cap Res-Beg Lake Tahoe	.00	90,273.00	.00	118,023.00	27,750.00	31
420-000 301.262	Park Cap Res-Beg North County	.00	565,081.00	.00	413,369.00	(151,712.00)	(27)
420-000 301.263	Park Cap Res-Beg South County	.00	19,632.00	.00	25,632.00	6,000.00	31
	<i>Beg.Fund Bal./Reserves Totals</i>	\$0.00	\$1,047,195.00	\$0.00	\$1,089,971.00	\$42,776.00	4%
	Department 000 - Revenue Totals	\$333,068.01	\$1,396,732.00	\$239,661.64	\$1,418,628.00	\$21,896.00	2%
	REVENUE TOTALS	\$333,068.01	\$1,396,732.00	\$239,661.64	\$1,418,628.00	\$21,896.00	2%
EXPENSE							
Department 440 - Park Resident.Const. Tax							
Services & Supplies							
420-440 550.055	Distrib.-External Agency	.00	.00	306,412.00	.00	.00	
420-440 550.102	Bank Fees-Checking	.00	349.00	.00	291.00	(58.00)	(17)
	<i>Services & Supplies Totals</i>	\$0.00	\$349.00	\$306,412.00	\$291.00	(\$58.00)	(17%)
Capital Outlay/Projects							
420-440 562.000	Capital Projects	127,728.74	.00	.00	.00	.00	
420-440 562.110	Capital Outlay - Grant Match	.00	.00	143,778.96	.00	.00	



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Fund 420 - Park Resident.Const.Tax							
EXPENSE							
Department 440 - Park Resident.Const. Tax							
Capital Outlay/Projects							
420-440 563.308	Herbig Park	61,514.53	.00	.00	.00	.00	
420-440 563.331	Tre Park Improvements	.00	.00	45,698.14	.00	.00	
420-440 563.334	Johnson Lane Park	1,876.20	.00	.00	.00	.00	
Capital Outlay/Projects Totals		\$191,119.47	\$0.00	\$189,477.10	\$0.00	\$0.00	+++
Ending Fund Bal/Reserves							
420-440 625.103	Appropriated Reserve	.00	50,567.00	.00	76,933.00	26,366.00	52
420-440 625.600	Central County Park Reserves	.00	482,380.00	.00	616,380.00	134,000.00	28
420-440 625.605	Lake Area Park Reserves	.00	118,023.00	.00	124,023.00	6,000.00	5
420-440 625.610	North County Park Reserves	.00	719,781.00	.00	569,369.00	(150,412.00)	(21)
420-440 625.615	South County Park Reserves	.00	25,632.00	.00	31,632.00	6,000.00	23
Ending Fund Bal/Reserves Totals		\$0.00	\$1,396,383.00	\$0.00	\$1,418,337.00	\$21,954.00	2%
Department 440 - Park Resident.Const. Tax Totals		\$191,119.47	\$1,396,732.00	\$495,889.10	\$1,418,628.00	\$21,896.00	2%
EXPENSE TOTALS		\$191,119.47	\$1,396,732.00	\$495,889.10	\$1,418,628.00	\$21,896.00	2%
Fund 420 - Park Resident.Const.Tax Totals							
REVENUE TOTALS		\$333,068.01	\$1,396,732.00	\$239,661.64	\$1,418,628.00	\$21,896.00	2%
EXPENSE TOTALS		\$191,119.47	\$1,396,732.00	\$495,889.10	\$1,418,628.00	\$21,896.00	2%
Fund 420 - Park Resident.Const.Tax Totals		\$141,948.54	\$0.00	(\$256,227.46)	\$0.00	\$0.00	+++



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Fund 430 - Regional Transportation							
REVENUE							
Department	000 - Revenue						
Taxes							
430-000 311.100	Ad Valorem Current	1,699,876.93	1,833,728.00	1,783,777.65	1,961,727.00	127,999.00	7
430-000 311.120	Ad Valorem Delinquent	4,167.95	.00	2,632.08	.00	.00	
430-000 311.200	Centrally Assessed Property Taxes	31,505.96	30,011.00	15,576.52	34,341.00	4,330.00	14
430-000 311.600	Ag Deferred Taxes	364.10	.00	143.41	.00	.00	
430-000 311.700	Personal Property Current	61,400.71	60,113.00	63,800.42	72,435.00	12,322.00	20
430-000 311.800	Personal Property Delinq	2,139.04	.00	1,819.73	.00	.00	
430-000 318.205	Road Resid.Const.Tax	141,000.00	165,125.00	107,000.00	156,000.00	(9,125.00)	(6)
430-000 318.206	Road Commercial Const.Tax	68,084.64	111,955.00	357,506.15	95,000.00	(16,955.00)	(15)
	<i>Taxes Totals</i>	\$2,008,539.33	\$2,200,932.00	\$2,332,255.96	\$2,319,503.00	\$118,571.00	5%
<i>Intergovernmental Revenue</i>							
430-000 331.500	Grant Revenue - Federal	.00	.00	28,972.84	.00	.00	
430-000 334.855	NV DMV Complete Streets Revenue	14,097.60	.00	8,286.30	.00	.00	
430-000 335.520	Gasoline Tax	1,860,589.97	1,914,984.00	971,362.52	1,946,380.00	31,396.00	2
	<i>Intergovernmental Revenue Totals</i>	\$1,874,687.57	\$1,914,984.00	\$1,008,621.66	\$1,946,380.00	\$31,396.00	2%
<i>Miscellaneous Revenue</i>							
430-000 361.205	Investment-FMV Adjust	97,156.73	.00	.00	.00	.00	
430-000 361.211	Invest. Earnings-LGIP	65,570.32	110,963.00	37,953.60	39,977.00	(70,986.00)	(64)
430-000 361.212	Invest. Earnings-BNY Mellon	133,555.95	332,889.00	85,282.58	113,049.00	(219,840.00)	(66)
430-000 361.224	Invest Earnings - Muller Parkway	632,226.54	.00	206,930.62	.00	.00	
430-000 361.250	Inv Service Fees (Contra)	(3,190.65)	(10,289.00)	(1,324.18)	(3,095.00)	7,194.00	(70)
	<i>Miscellaneous Revenue Totals</i>	\$925,318.89	\$433,563.00	\$328,842.62	\$149,931.00	(\$283,632.00)	(65%)
<i>Contributed Capital</i>							
430-000 367.101	Developer Contribution	.00	.00	321,365.85	.00	.00	
	<i>Contributed Capital Totals</i>	\$0.00	\$0.00	\$321,365.85	\$0.00	\$0.00	+++
<i>Other Financing Sources</i>							
430-000 392.050	Transfers In-General Fund	18,538.00	.00	.00	.00	.00	
	<i>Other Financing Sources Totals</i>	\$18,538.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
<i>Beg.Fund Bal./Reserves</i>							
430-000 301.100	Opening Fund Reserves	.00	2,461,317.00	.00	3,655,563.00	1,194,246.00	49
	<i>Beg.Fund Bal./Reserves Totals</i>	\$0.00	\$2,461,317.00	\$0.00	\$3,655,563.00	\$1,194,246.00	49%
	Department 000 - Revenue Totals	\$4,827,083.79	\$7,010,796.00	\$3,991,086.09	\$8,071,377.00	\$1,060,581.00	15%
	REVENUE TOTALS	\$4,827,083.79	\$7,010,796.00	\$3,991,086.09	\$8,071,377.00	\$1,060,581.00	15%
EXPENSE							
Department	421 - Regional Transportation						
Salaries & Wages							
430-421 510.000	Salaries & Wages	189,186.89	234,864.00	125,589.53	247,431.00	12,567.00	5
430-421 511.171	Holidays	10,152.82	.00	8,899.79	.00	.00	



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Fund 430 - Regional Transportation							
EXPENSE							
Department 421 - Regional Transportation							
Salaries & Wages							
430-421 511.173	Vacation	17,144.09	.00	20,617.76	.00	.00	
430-421 511.174	Sick	5,960.06	.00	2,629.98	.00	.00	
430-421 511.175	Standby Time	20.00	1,024.00	.00	1,024.00	.00	
	Salaries & Wages Totals	\$222,463.86	\$235,888.00	\$157,737.06	\$248,455.00	\$12,567.00	5%
Employee Benefits							
430-421 511.181	Retirement	74,255.41	86,316.00	56,803.53	90,933.00	4,617.00	5
430-421 511.182	Workers Comp	2,721.94	2,796.00	1,896.15	2,791.00	(5.00)	
430-421 511.183	Group Insurance	25,686.73	27,088.00	19,346.45	31,754.00	4,666.00	17
430-421 511.184	Unemployment	1,115.84	1,182.00	791.08	340.00	(842.00)	(71)
430-421 511.186	Medicare	2,725.65	3,065.00	1,912.61	3,236.00	171.00	6
430-421 511.189	Cell Phone Stipend	51.00	64.00	42.49	64.00	.00	
	Employee Benefits Totals	\$106,556.57	\$120,511.00	\$80,792.31	\$129,118.00	\$8,607.00	7%
Services & Supplies							
430-421 520.085	Telephone/Communications	899.64	1,500.00	892.45	1,500.00	.00	
430-421 520.114	Motor Pool Expense	6,956.00	12,557.00	7,322.00	12,984.00	427.00	3
430-421 520.156	Risk Mgmt-County Insurance-Liability	4,459.00	5,076.00	3,807.00	6,459.00	1,383.00	27
430-421 520.170	Memberships	2,530.00	4,644.00	.00	4,644.00	.00	
430-421 520.256	Risk Mgmt Cost Allocation	3,543.00	4,074.00	3,055.50	2,704.00	(1,370.00)	(34)
430-421 521.100	Professional Services	.00	10,000.00	.00	10,000.00	.00	
430-421 521.500	Central Svcs Cost Allocation	59,818.00	55,731.00	41,798.25	103,970.00	48,239.00	87
430-421 532.118	Major Repair and Maintenance	685,882.91	780,000.00	689,810.30	780,000.00	.00	
430-421 533.806	Software	.00	346.00	.00	346.00	.00	
430-421 533.817	Small Projects	1,475.00	3,257.00	.00	3,257.00	.00	
430-421 550.102	Bank Fees-Checking	.00	5,548.00	.00	1,638.00	(3,910.00)	(70)
	Services & Supplies Totals	\$765,563.55	\$882,733.00	\$746,685.50	\$927,502.00	\$44,769.00	5%
Capital Outlay/Projects							
430-421 562.000	Capital Projects	3,263,497.51	1,150,000.00	8,098,444.58	.00	(1,150,000.00)	(100)
430-421 562.100	Capital Outlay - Grants	232.00	.00	32,127.61	.00	.00	
430-421 562.110	Capital Outlay - Grant Match	.00	.00	10,709.21	.00	.00	
	Capital Outlay/Projects Totals	\$3,263,729.51	\$1,150,000.00	\$8,141,281.40	\$0.00	(\$1,150,000.00)	(100%)
Other Financing Uses							
430-421 618.700	Transfers Out	963,300.00	966,101.00	605,225.00	967,429.00	1,328.00	
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Finance Review to IRC	2016 Highway Bonds xfr to Fund 541 per Finance				1.0000	867,429.00	867,429.00



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Fund 430 - Regional Transportation							
EXPENSE							
Department 421 - Regional Transportation							
Other Financing Uses							
Finance Review to IRC	232 Road Operating					1.0000	100,000.00
							100,000.00
							\$967,429.00
	Other Financing Uses Totals	\$963,300.00	\$966,101.00	\$605,225.00	\$967,429.00	\$1,328.00	0%
	Ending Fund Bal/Reserves						
430-421 625.107	Improvements Reserve	.00	2,461,270.00	.00	4,393,094.00	1,931,824.00	78
430-421 625.142	No Sunridge/Riverwood (Valley Knolls) Reserve	.00	731,083.00	.00	731,083.00	.00	
430-421 625.182	Muller/Toler Reserve	.00	50,597.00	.00	50,597.00	.00	
430-421 625.183	Heybourne Reserve	.00	3,393.00	.00	3,393.00	.00	
430-421 625.184	North Fork Trails Reserve	.00	10,000.00	.00	10,000.00	.00	
430-421 625.185	88/395 Reserve	.00	58,437.00	.00	58,437.00	.00	
430-421 625.186	Signals-Winhaven Reserve	.00	13,110.00	.00	13,110.00	.00	
430-421 625.187	Sig-756 Centerville Reserve	.00	54,634.00	.00	54,634.00	.00	
430-421 625.188	Sig-Hwy 88 & County Rd Reserve	.00	54,875.00	.00	54,875.00	.00	
430-421 625.192	US395/Johnson Ln/Heybourne Reserves	.00	103,381.00	.00	103,381.00	.00	
430-421 699.000	Ending Fund Balance	.00	114,783.00	.00	326,269.00	211,486.00	184
	Ending Fund Bal/Reserves Totals	\$0.00	\$3,655,563.00	\$0.00	\$5,798,873.00	\$2,143,310.00	59%
Department 421 - Regional Transportation Totals		\$5,321,613.49	\$7,010,796.00	\$9,731,721.27	\$8,071,377.00	\$1,060,581.00	15%
	EXPENSE TOTALS	\$5,321,613.49	\$7,010,796.00	\$9,731,721.27	\$8,071,377.00	\$1,060,581.00	15%
Fund 430 - Regional Transportation Totals							
	REVENUE TOTALS	\$4,827,083.79	\$7,010,796.00	\$3,991,086.09	\$8,071,377.00	\$1,060,581.00	15%
	EXPENSE TOTALS	\$5,321,613.49	\$7,010,796.00	\$9,731,721.27	\$8,071,377.00	\$1,060,581.00	15%
Fund 430 - Regional Transportation Totals		(\$494,529.70)	\$0.00	(\$5,740,635.18)	\$0.00	\$0.00	+++



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Fund 440 - Capital Projects-Debt Financed							
REVENUE							
Department 000 - Revenue							
Miscellaneous Revenue							
440-000 361.211	Invest. Earnings-LGIP	.00	475,000.00	.00	200,000.00	(275,000.00)	(58)
440-000 361.222	Invest Earnings 2025A & B Bonds	486,216.96	.00	1,029,750.65	.00	.00	
Miscellaneous Revenue Totals		\$486,216.96	\$475,000.00	\$1,029,750.65	\$200,000.00	(\$275,000.00)	(58%)
Other Financing Sources							
440-000 393.105	Proceeds-Long Term Debt	48,545,000.00	.00	.00	.00	.00	
440-000 393.110	Premium-Long Term Debt	2,016,247.50	.00	.00	.00	.00	
Other Financing Sources Totals		\$50,561,247.50	\$0.00	\$0.00	\$0.00	\$0.00	+++
Beg.Fund Bal./Reserves							
440-000 301.100	Opening Fund Reserves	.00	.00	.00	475,000.00	475,000.00	
Beg.Fund Bal./Reserves Totals		\$0.00	\$0.00	\$0.00	\$475,000.00	\$475,000.00	+++
Department 000 - Revenue Totals		\$51,047,464.46	\$475,000.00	\$1,029,750.65	\$675,000.00	\$200,000.00	42%
REVENUE TOTALS		\$51,047,464.46	\$475,000.00	\$1,029,750.65	\$675,000.00	\$200,000.00	42%
EXPENSE							
Department 715 - Judicial Function							
Services & Supplies							
440-715 521.100	Professional Services	.00	.00	1,875.00	.00	.00	
Services & Supplies Totals		\$0.00	\$0.00	\$1,875.00	\$0.00	\$0.00	+++
Debt Service							
440-715 521.300	Debt Issuance Costs	1,029,827.98	.00	.00	.00	.00	
Debt Service Totals		\$1,029,827.98	\$0.00	\$0.00	\$0.00	\$0.00	+++
Capital Outlay/Projects							
440-715 562.000	Capital Projects	.00	.00	10,290,181.26	.00	.00	
Capital Outlay/Projects Totals		\$0.00	\$0.00	\$10,290,181.26	\$0.00	\$0.00	+++



FY27 Tentative Budget - BOCC March 23, 24, 30, 31, 2026

Budget Year 2027

G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
Fund 440 - Capital Projects-Debt Financed							
EXPENSE							
Department 715 - Judicial Function							
Ending Fund Bal/Reserves							
440-715 699.000	Ending Fund Balance	.00	475,000.00	.00	675,000.00	200,000.00	42
	Ending Fund Bal/Reserves Totals	\$0.00	\$475,000.00	\$0.00	\$675,000.00	\$200,000.00	42%
Department 715 - Judicial Function Totals		\$1,029,827.98	\$475,000.00	\$10,292,056.26	\$675,000.00	\$200,000.00	42%
	EXPENSE TOTALS	\$1,029,827.98	\$475,000.00	\$10,292,056.26	\$675,000.00	\$200,000.00	42%
Fund 440 - Capital Projects-Debt Financed Totals							
	REVENUE TOTALS	\$51,047,464.46	\$475,000.00	\$1,029,750.65	\$675,000.00	\$200,000.00	42%
	EXPENSE TOTALS	\$1,029,827.98	\$475,000.00	\$10,292,056.26	\$675,000.00	\$200,000.00	42%
Fund 440 - Capital Projects-Debt Financed Totals		\$50,017,636.48	\$0.00	(\$9,262,305.61)	\$0.00	\$0.00	+++
	Net Grand Totals						
	REVENUE GRAND TOTALS	\$60,619,453.01	\$16,107,171.00	\$10,029,669.33	\$15,860,241.00	(\$246,930.00)	(2%)
	EXPENSE GRAND TOTALS	\$15,887,179.63	\$16,107,171.00	\$25,549,548.60	\$15,860,241.00	(\$246,930.00)	(2%)
	Net Grand Totals	\$44,732,273.38	\$0.00	(\$15,519,879.27)	\$0.00	\$0.00	+++

**Debt Service Fund
Tentative Budget
FY 2026-2027**



FY27 Tentative Budget - BOCC March 23, 24, 30, 31, 2026

Budget Year 2027

G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted	
Fund 541 - Debt Service								
REVENUE								
Department 000 - Revenue								
Miscellaneous Revenue								
541-000 361.211	Invest. Earnings-LGIP	11,339.28	.00	11,421.76	.00	.00		
	Miscellaneous Revenue Totals	\$11,339.28	\$0.00	\$11,421.76	\$0.00	\$0.00	+++	
	Other Financing Sources							
541-000 392.316	Transfers In-Community Center	653,767.00	733,155.00	427,672.00	736,366.00	3,211.00		
	Budget Transactions							
	Level	Transaction				Number of Units	Cost Per Unit	Total Amount
	Finance Review to IRC	Community Center from 216				1.0000	73,767.00	73,767.00
	Finance Review to IRC	Community Center from 234				1.0000	582,599.00	582,599.00
	Finance Review to IRC	Community Center from 260				1.0000	80,000.00	80,000.00
						Finance Review to IRC Totals		\$736,366.00
541-000 392.320	Transfers In-16 Highway	863,300.00	866,101.00	505,225.00	867,429.00	1,328.00		
	Budget Transactions							
	Level	Transaction				Number of Units	Cost Per Unit	Total Amount
	Finance Review to IRC	2016 Highway Bond				1.0000	867,429.00	867,429.00
						Finance Review to IRC Totals		\$867,429.00
541-000 392.321	Trans In - Jud Ctr 2025 C-Tax	558,046.00	1,521,807.00	887,719.00	1,679,071.00	157,264.00	10	
	Budget Transactions							
	Level	Transaction				Number of Units	Cost Per Unit	Total Amount
	Finance Review to IRC	2025 Judicial Bond				1.0000	1,679,071.00	1,679,071.00
						Finance Review to IRC Totals		\$1,679,071.00
541-000 392.322	Trans In - Jud Ctr 2025 Med Term	.00	2,329,822.00	1,359,057.00	1,831,767.00	(498,055.00)	(21)	
	Budget Transactions							
	Level	Transaction				Number of Units	Cost Per Unit	Total Amount
	Finance Review to IRC	2025 Judicial Med Term Financing				1.0000	1,831,767.00	1,831,767.00
						Finance Review to IRC Totals		\$1,831,767.00
	Other Financing Sources Totals	\$2,075,113.00	\$5,450,885.00	\$3,179,673.00	\$5,114,633.00	(\$336,252.00)	(6%)	
	Beg.Fund Bal./Reserves							
541-000 301.100	Opening Fund Reserves	.00	1,861,692.00	.00	2,466,118.00	604,426.00	32	
	Beg.Fund Bal./Reserves Totals	\$0.00	\$1,861,692.00	\$0.00	\$2,466,118.00	\$604,426.00	32%	
	Department 000 - Revenue Totals	\$2,086,452.28	\$7,312,577.00	\$3,191,094.76	\$7,580,751.00	\$268,174.00	4%	
	REVENUE TOTALS	\$2,086,452.28	\$7,312,577.00	\$3,191,094.76	\$7,580,751.00	\$268,174.00	4%	



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Budget Year 2027

G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
Fund 541 - Debt Service							
EXPENSE							
Department 838 - A.P.Sew.& Wtr.Assess No.1							
Ending Fund Bal/Reserves							
541-838 625.103	Appropriated Reserve	.00	10,167.00	.00	10,167.00	.00	
	Ending Fund Bal/Reserves Totals	\$0.00	\$10,167.00	\$0.00	\$10,167.00	\$0.00	0%
Department 838 - A.P.Sew.& Wtr.Assess No.1 Totals		\$0.00	\$10,167.00	\$0.00	\$10,167.00	\$0.00	0%
Department 839 - Zephyr Wtr.Util.Imp.Dist.							
Ending Fund Bal/Reserves							
541-839 625.103	Appropriated Reserve	.00	255,336.00	.00	255,336.00	.00	
	Ending Fund Bal/Reserves Totals	\$0.00	\$255,336.00	\$0.00	\$255,336.00	\$0.00	0%
Department 839 - Zephyr Wtr.Util.Imp.Dist. Totals		\$0.00	\$255,336.00	\$0.00	\$255,336.00	\$0.00	0%
Department 883 - Community Center Bonds							
Debt Service							
541-883 550.003	Bond Principal	608,000.00	621,000.00	621,000.00	635,000.00	14,000.00	2
Budget Transactions							
	Level	Transaction		Number of Units	Cost Per Unit	Total Amount	
	Finance Review to IRC	2022 Refunding Entered by Finance		1.0000	635,000.00	635,000.00	
				Finance Review to IRC Totals		\$635,000.00	
541-883 550.004	Bond Interest	121,862.00	108,651.00	108,650.25	95,149.00	(13,502.00)	(12)
Budget Transactions							
	Level	Transaction		Number of Units	Cost Per Unit	Total Amount	
	Finance Review to IRC	2022 Refunding Entered by Finance		1.0000	95,149.00	95,149.00	
				Finance Review to IRC Totals		\$95,149.00	
Debt Service Totals		\$729,862.00	\$729,651.00	\$729,650.25	\$730,149.00	\$498.00	0%
Ending Fund Bal/Reserves							
541-883 625.103	Appropriated Reserve	.00	624,583.00	.00	630,801.00	6,218.00	1
	Ending Fund Bal/Reserves Totals	\$0.00	\$624,583.00	\$0.00	\$630,801.00	\$6,218.00	1%
Department 883 - Community Center Bonds Totals		\$729,862.00	\$1,354,234.00	\$729,650.25	\$1,360,950.00	\$6,716.00	0%
Department 887 - 2016 Highway Revenue Bonds							
Services & Supplies							
541-887 550.006	Fiscal Agent Charges	350.00	350.00	350.00	350.00	.00	
	Services & Supplies Totals	\$350.00	\$350.00	\$350.00	\$350.00	\$0.00	0%



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Budget Year 2027

G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
Fund 541 - Debt Service							
EXPENSE							
Department 887 - 2016 Highway Revenue Bonds							
Debt Service							
541-887 550.003	Bond Principal	515,000.00	540,000.00	540,000.00	570,000.00	30,000.00	6
Budget Transactions							
Level	Transaction						
Finance Review to IRC	2016 Highway Bonds Entered by Finance						
					1.0000	570,000.00	570,000.00
					Finance Review to IRC Totals		\$570,000.00
541-887 550.004	Bond Interest	339,287.50	312,913.00	163,206.25	285,163.00	(27,750.00)	(9)
Budget Transactions							
Level	Transaction						
Finance Review to IRC	2016 Highway Bonds Entered by Finance						
					1.0000	285,163.00	285,163.00
					Finance Review to IRC Totals		\$285,163.00
Debt Service Totals		\$854,287.50	\$852,913.00	\$703,206.25	\$855,163.00	\$2,250.00	0%
Ending Fund Bal/Reserves							
541-887 625.103	Appropriated Reserve	.00	429,902.00	.00	441,818.00	11,916.00	3
Ending Fund Bal/Reserves Totals		\$0.00	\$429,902.00	\$0.00	\$441,818.00	\$11,916.00	3%
Department 887 - 2016 Highway Revenue Bonds		\$854,637.50	\$1,283,165.00	\$703,556.25	\$1,297,331.00	\$14,166.00	1%
Totals							
Department 888 - 2025A Judicial Center Bonds							
Services & Supplies							
541-888 550.006	Fiscal Agent Charges	350.00	350.00	.00	350.00	.00	
Services & Supplies Totals		\$350.00	\$350.00	\$0.00	\$350.00	\$0.00	0%
Debt Service							
541-888 550.003	Bond Principal	.00	120,000.00	.00	125,000.00	5,000.00	4
Budget Transactions							
Level	Transaction						
Finance Review to IRC	2025 Judicial Center Bond						
					1.0000	125,000.00	125,000.00
					Finance Review to IRC Totals		\$125,000.00
541-888 550.004	Bond Interest	.00	1,399,790.00	619,721.31	1,554,138.00	154,348.00	11
Budget Transactions							
Level	Transaction						
Finance Review to IRC	2025 Judicial Center Bonds						
					1.0000	1,554,138.00	1,554,138.00
					Finance Review to IRC Totals		\$1,554,138.00
Debt Service Totals		\$0.00	\$1,519,790.00	\$619,721.31	\$1,679,138.00	\$159,348.00	10%



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Budget Year 2027

G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
Fund 541 - Debt Service							
EXPENSE							
Department 888 - 2025A Judicial Center Bonds							
Ending Fund Bal/Reserves							
541-888 625.103	Appropriated Reserve	.00	559,713.00	.00	559,296.00	(417.00)	
	Ending Fund Bal/Reserves Totals	\$0.00	\$559,713.00	\$0.00	\$559,296.00	(\$417.00)	0%
Department 888 - 2025A Judicial Center Bonds Totals		\$350.00	\$2,079,853.00	\$619,721.31	\$2,238,784.00	\$158,931.00	8%
Department 889 - 2025B Judicial Center Medium Term Services & Supplies							
541-889 550.006	Fiscal Agent Charges	350.00	350.00	.00	350.00	.00	
	Services & Supplies Totals	\$350.00	\$350.00	\$0.00	\$350.00	\$0.00	0%
Debt Service							
541-889 550.003	Bond Principal	.00	1,115,000.00	.00	1,170,000.00	55,000.00	5
	Budget Transactions						
	Level Transaction				Number of Units	Cost Per Unit	Total Amount
	Finance Review to IRC 2025 Judicial Center Medium Term				1.0000	1,170,000.00	1,170,000.00
	Finance Review to IRC Totals						\$1,170,000.00
541-889 550.004	Bond Interest	.00	628,056.00	278,055.57	644,250.00	16,194.00	3
	Budget Transactions						
	Level Transaction				Number of Units	Cost Per Unit	Total Amount
	Finance Review to IRC 2025 Judicial Medium Term				1.0000	644,250.00	644,250.00
	Finance Review to IRC Totals						\$644,250.00
	Debt Service Totals	\$0.00	\$1,743,056.00	\$278,055.57	\$1,814,250.00	\$71,194.00	4%
Ending Fund Bal/Reserves							
541-889 625.103	Appropriated Reserve	.00	586,416.00	.00	603,583.00	17,167.00	3
	Ending Fund Bal/Reserves Totals	\$0.00	\$586,416.00	\$0.00	\$603,583.00	\$17,167.00	3%
Department 889 - 2025B Judicial Center Medium Term Totals		\$350.00	\$2,329,822.00	\$278,055.57	\$2,418,183.00	\$88,361.00	4%
EXPENSE TOTALS		\$1,585,199.50	\$7,312,577.00	\$2,330,983.38	\$7,580,751.00	\$268,174.00	4%
Fund 541 - Debt Service Totals							
REVENUE TOTALS		\$2,086,452.28	\$7,312,577.00	\$3,191,094.76	\$7,580,751.00	\$268,174.00	4%
EXPENSE TOTALS		\$1,585,199.50	\$7,312,577.00	\$2,330,983.38	\$7,580,751.00	\$268,174.00	4%



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Budget Year 2027

G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
	Fund 541 - Debt Service Totals	\$501,252.78	\$0.00	\$860,111.38	\$0.00	\$0.00	+++
	Net Grand Totals						
	REVENUE GRAND TOTALS	\$2,086,452.28	\$7,312,577.00	\$3,191,094.76	\$7,580,751.00	\$268,174.00	4%
	EXPENSE GRAND TOTALS	\$1,585,199.50	\$7,312,577.00	\$2,330,983.38	\$7,580,751.00	\$268,174.00	4%
	Net Grand Totals	\$501,252.78	\$0.00	\$860,111.38	\$0.00	\$0.00	+++

**Redevelopment Agency Funds
Tentative Budget
FY 2026-2027**



FY27 Tentative Budget - BOCC March 23, 24, 30, 31, 2026

Budget Year 2027

G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
Fund 600 - Dc Redevelopment Area 2-Admin.							
REVENUE							
Department 000 - Revenue							
Taxes							
600-000 311.100	Ad Valorem Current	1,300,000.00	1,300,000.00	1,402,974.98	1,300,000.00	.00	
600-000 311.120	Ad Valorem Delinquent	.00	.00	9,220.70	.00	.00	
600-000 311.200	Centrally Assessed Property Taxes	.00	.00	64.90	.00	.00	
600-000 311.700	Personal Property Current	.00	.00	93,476.52	.00	.00	
Taxes Totals		\$1,300,000.00	\$1,300,000.00	\$1,505,737.10	\$1,300,000.00	\$0.00	0%
Miscellaneous Revenue							
600-000 361.205	Investment-FMV Adjust	2,232.02	.00	.00	.00	.00	
600-000 361.211	Invest. Earnings-LGIP	4,107.19	2,324.00	8,346.90	2,168.00	(156.00)	(7)
600-000 361.212	Invest. Earnings-BNY Mellon	7,299.94	6,973.00	18,855.01	6,130.00	(843.00)	(12)
600-000 361.250	Inv Service Fees (Contra)	(178.67)	(216.00)	(345.32)	(168.00)	48.00	(22)
Miscellaneous Revenue Totals		\$13,460.48	\$9,081.00	\$26,856.59	\$8,130.00	(\$951.00)	(10%)
Beg.Fund Bal./Reserves							
600-000 301.000	Opening Fund Balance (Unassigned)	.00	42,432.00	.00	51,397.00	8,965.00	21
Beg.Fund Bal./Reserves Totals		\$0.00	\$42,432.00	\$0.00	\$51,397.00	\$8,965.00	21%
Department 000 - Revenue Totals		\$1,313,460.48	\$1,351,513.00	\$1,532,593.69	\$1,359,527.00	\$8,014.00	1%
REVENUE TOTALS		\$1,313,460.48	\$1,351,513.00	\$1,532,593.69	\$1,359,527.00	\$8,014.00	1%
EXPENSE							
Department 651 - Dc Redevelopment Area 2-Admin.							
Services & Supplies							
600-651 550.102	Bank Fees-Checking	.00	116.00	.00	89.00	(27.00)	(23)
600-651 565.226	RDA Tax Increment Distribution	1,300,000.00	1,300,000.00	1,300,000.00	1,300,000.00	.00	
Services & Supplies Totals		\$1,300,000.00	\$1,300,116.00	\$1,300,000.00	\$1,300,089.00	(\$27.00)	0%
Ending Fund Bal/Reserves							
600-651 625.103	Appropriated Reserve	.00	51,397.00	.00	59,438.00	8,041.00	16
Ending Fund Bal/Reserves Totals		\$0.00	\$51,397.00	\$0.00	\$59,438.00	\$8,041.00	16%
Department 651 - Dc Redevelopment Area 2-Admin. Totals		\$1,300,000.00	\$1,351,513.00	\$1,300,000.00	\$1,359,527.00	\$8,014.00	1%
EXPENSE TOTALS		\$1,300,000.00	\$1,351,513.00	\$1,300,000.00	\$1,359,527.00	\$8,014.00	1%
Fund 600 - Dc Redevelopment Area 2-Admin. Totals							
REVENUE TOTALS		\$1,313,460.48	\$1,351,513.00	\$1,532,593.69	\$1,359,527.00	\$8,014.00	1%
EXPENSE TOTALS		\$1,300,000.00	\$1,351,513.00	\$1,300,000.00	\$1,359,527.00	\$8,014.00	1%
Fund 600 - Dc Redevelopment Area 2-Admin. Totals		\$13,460.48	\$0.00	\$232,593.69	\$0.00	\$0.00	+++



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Budget Year 2027

G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
Fund 601 - Dc Redevel. Area 2-Cap. Projects							
REVENUE							
Department 000 - Revenue							
Miscellaneous Revenue							
601-000 361.205	Investment-FMV Adjust	446.68	.00	.00	.00	.00	
601-000 361.211	Invest. Earnings-LGIP	306.36	170.00	193.79	195.00	25.00	15
601-000 361.212	Invest. Earnings-BNY Mellon	611.87	509.00	438.18	552.00	43.00	8
601-000 361.250	Inv Service Fees (Contra)	(39.11)	(16.00)	(7.52)	(15.00)	1.00	(6)
	Miscellaneous Revenue Totals	\$1,325.80	\$663.00	\$624.45	\$732.00	\$69.00	10%
Beg.Fund Bal./Reserves							
601-000 301.100	Opening Fund Reserves	.00	28,218.00	.00	28,873.00	655.00	2
	Beg.Fund Bal./Reserves Totals	\$0.00	\$28,218.00	\$0.00	\$28,873.00	\$655.00	2%
	Department 000 - Revenue Totals	\$1,325.80	\$28,881.00	\$624.45	\$29,605.00	\$724.00	3%
	REVENUE TOTALS	\$1,325.80	\$28,881.00	\$624.45	\$29,605.00	\$724.00	3%
EXPENSE							
Department 656 - Dc Redevel. Area 2-Cap.Projects							
Services & Supplies							
601-656 550.102	Bank Fees-Checking	.00	8.00	.00	8.00	.00	
	Services & Supplies Totals	\$0.00	\$8.00	\$0.00	\$8.00	\$0.00	0%
Ending Fund Bal./Reserves							
601-656 625.107	Improvements Reserve	.00	28,873.00	.00	29,597.00	724.00	3
	Ending Fund Bal./Reserves Totals	\$0.00	\$28,873.00	\$0.00	\$29,597.00	\$724.00	3%
	Department 656 - Dc Redevel. Area 2-Cap.Projects Totals	\$0.00	\$28,881.00	\$0.00	\$29,605.00	\$724.00	3%
	EXPENSE TOTALS	\$0.00	\$28,881.00	\$0.00	\$29,605.00	\$724.00	3%
Fund 601 - Dc Redevel. Area 2-Cap. Projects Totals							
	REVENUE TOTALS	\$1,325.80	\$28,881.00	\$624.45	\$29,605.00	\$724.00	3%
	EXPENSE TOTALS	\$0.00	\$28,881.00	\$0.00	\$29,605.00	\$724.00	3%
Fund 601 - Dc Redevel. Area 2-Cap. Projects Totals		\$1,325.80	\$0.00	\$624.45	\$0.00	\$0.00	+++



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Budget Year 2027

G/L Account	Account Description	FY25 Actual Amount	FY26 Adopted Budget	FY26 Actual YTD (3/16/26)	FY27 Tentative (Finance Review)	\$Change FY26 to FY27	% Change from FY26 Adopted
Fund 606 - Dc Redevel.-Cap.Projects							
REVENUE							
Department 000 - Revenue							
Miscellaneous Revenue							
606-000 361.205	Investment-FMV Adjust	43,229.96	.00	.00	.00	.00	
606-000 361.211	Invest. Earnings-LGIP	29,811.89	16,894.00	18,736.59	19,001.00	2,107.00	12
606-000 361.212	Invest. Earnings-BNY Mellon	59,528.74	50,681.00	42,366.78	53,733.00	3,052.00	6
606-000 361.250	Inv Service Fees (Contra)	(1,404.54)	(1,566.00)	(727.46)	(1,471.00)	95.00	(6)
	Miscellaneous Revenue Totals	\$131,166.05	\$66,009.00	\$60,375.91	\$71,263.00	\$5,254.00	8%
Beg.Fund Bal./Reserves							
606-000 301.100	Opening Fund Reserves	.00	54,463.00	.00	119,627.00	65,164.00	120
	Beg.Fund Bal./Reserves Totals	\$0.00	\$54,463.00	\$0.00	\$119,627.00	\$65,164.00	120%
	Department 000 - Revenue Totals	\$131,166.05	\$120,472.00	\$60,375.91	\$190,890.00	\$70,418.00	58%
	REVENUE TOTALS	\$131,166.05	\$120,472.00	\$60,375.91	\$190,890.00	\$70,418.00	58%
EXPENSE							
Department 655 - Dc Redevel.-Cap.Projects							
Services & Supplies							
606-655 550.102	Bank Fees-Checking	.00	845.00	.00	779.00	(66.00)	(8)
	Services & Supplies Totals	\$0.00	\$845.00	\$0.00	\$779.00	(\$66.00)	(8%)
Capital Outlay/Projects							
606-655 562.000	Capital Projects	43,530.00	.00	2,640.00	.00	.00	
	Capital Outlay/Projects Totals	\$43,530.00	\$0.00	\$2,640.00	\$0.00	\$0.00	+++
Ending Fund Bal/Reserves							
606-655 625.107	Improvements Reserve	.00	119,627.00	.00	190,111.00	70,484.00	59
	Ending Fund Bal/Reserves Totals	\$0.00	\$119,627.00	\$0.00	\$190,111.00	\$70,484.00	59%
	Department 655 - Dc Redevel.-Cap.Projects Totals	\$43,530.00	\$120,472.00	\$2,640.00	\$190,890.00	\$70,418.00	58%
	EXPENSE TOTALS	\$43,530.00	\$120,472.00	\$2,640.00	\$190,890.00	\$70,418.00	58%
Fund 606 - Dc Redevel.-Cap.Projects Totals							
	REVENUE TOTALS	\$131,166.05	\$120,472.00	\$60,375.91	\$190,890.00	\$70,418.00	58%
	EXPENSE TOTALS	\$43,530.00	\$120,472.00	\$2,640.00	\$190,890.00	\$70,418.00	58%
	Fund 606 - Dc Redevel.-Cap.Projects Totals	\$87,636.05	\$0.00	\$57,735.91	\$0.00	\$0.00	+++
	Net Grand Totals						
	REVENUE GRAND TOTALS	\$1,445,952.33	\$1,500,866.00	\$1,593,594.05	\$1,580,022.00	\$79,156.00	5%
	EXPENSE GRAND TOTALS	\$1,343,530.00	\$1,500,866.00	\$1,302,640.00	\$1,580,022.00	\$79,156.00	5%
	Net Grand Totals	\$102,422.33	\$0.00	\$290,954.05	\$0.00	\$0.00	+++