



# Douglas County

## Board of County Commissioners

### Public Meeting Notice and Agenda

Mark Gardner  
Nathan Tolbert  
Sharla Hales  
Wesley Rice  
Danny Tarkanian

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**Tuesday, March 24, 2026**

**10:00 AM**

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

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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](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](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 24, 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 Vice Chair Nathan Tolbert

#### 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  
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**MEETING DATE:** March 24, 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:**

[China Spring Youth Camp Budget Presentation FY26-27.pdf](#)  
[Alternative Sentencing Budget Presentation FY26-27.pdf](#)  
[Recorder and Records Management Budget Presentation.pdf](#)  
[Technology Services Budget Presentation.pdf](#)  
[Public Works \(Solid Waste\) Budget Presentation.pdf](#)  
[Public Works \(Road Operating, TDTD, Regional Transportation\) Budget Presentation.pdf](#)  
[Public Works \(Building Services\) Budget Presentation.pdf](#)  
[Public Works \(Fleet Services\) Budget Presentation.pdf](#)  
[Public Works \(Airport\) Budget Presentation.pdf](#)  
[Public Works \(Sewer Utility\) Budget Presentation.pdf](#)  
[Public Works \(Regional Water Fund and Water Utility\) Budget Presentation.pdf](#)

Human Resources and Risk Management Budget Presentation.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 BUDGET WORKSHOP**

China Spring Youth Camp  
Fiscal Year 26-27

# China Spring Youth Camp

## Mission Statement

The China Spring Youth Camp/Aurora Pines Girls Facility is dedicated to helping male and female, mid-level offenders between the ages of 12 and 18 develop skills, knowledge, and experience to promote health and resiliency, arrest the progression of delinquent behavior, and foster growth in a safe, nurturing, and structured environment.

## Department Description

China Spring Youth Camp serves court ordered youth from 16 counties across Nevada through a structured behavioral program focused on accountability, skill development, and personal growth. The Camp integrates education, comprehensive mental health services, drug and alcohol counseling, and strong family engagement to promote long term success and successful reintegration into the community.



# Performance Measures and Workload Indicators

- **Stakeholder Engagement and Transparency**

- Maintain active communication channels with referring agencies, court, and families to support youth outcomes.
  - Quarterly meetings with County stakeholders to review strategic goals and community alignment
  - Send monthly reports to Court identifying youth's progress and provide updates to enhance communication and collaboration

- **State Partnership and Advocacy Enhancement**

- Foster ongoing collaboration and education with State officials to align policies, secure support, and promote Camp's mission
  - Quarterly Advisory Board meetings to review progress and strategize partnership initiatives

- **Workforce Capacity and Expertise Development**

- Provide targeted professional development, including cross-disciplinary training to address emerging youth needs
  - Increase the number of specialized training sessions offered such as trauma informed care, crisis intervention, gang trainings, etc.

- **Process Optimization and Resource Management**

- Continuously refine administrative and operational workflows to maximize efficiency and service quality
  - Utilization of new technology platforms supporting case management and reporting

# Goals and Accomplishments

- **Improved fiscal sustainability of China Spring Youth Camp through state-level funding alignment**
  - Camp leadership engaged in direct communication and coordination with state legislators to advocate for equitable cost-sharing for China Spring Youth Camp between the State and Counties. As a result of these efforts, the State increased its financial participation to a 50/50 funding structure with participating counties. Last biennium funding split was 44% from the state and 56% from the Counties.
- **Full compliance with PREA Standards**
  - China Spring Youth Camp successfully completed its federally required PREA audit and achieved full compliance with applicable standards. In addition, the Camp fulfilled its contractual engagement with a PREA consulting agency to strengthen policies, staff training, documentation practices, and internal monitoring systems.
- **Providing a safe, secure, and supportive environment where youth can participate in programming confidently**
  - We implemented clear safety policies and procedures, ensured consistent supervision during all activities, conducted regular facility inspections and maintenance checks, established emergency preparedness plans with proper staff training, and promoted a culture of respect, responsibility, and accountability throughout the China Spring Youth Camp.
- **Strengthened Partnerships**
  - Camp leadership engaged in ongoing, substantive dialogue with State representatives and juvenile probation leadership across participating jurisdictions to ensure alignment on program expectations, placement practices, and long-term service goals. As a result of these efforts, China Spring Youth Camp continues to serve youth from all sixteen (16) partner Counties, reflecting sustained regional confidence in the Camp's mission, programming, and operational performance.

# Full- Time Equivalent Positions

## China Spring Youth Camp

|                                      |       |                                    |      |
|--------------------------------------|-------|------------------------------------|------|
| Administrative Assistant             | 1.00  | Client Care Manager                | 1.00 |
| Culinary Specialist                  | 1.00  | Culinary Supervisor                | 1.00 |
| Director Juvenile Camp Services      | 1.00  | Dorm/PREA Manager                  | 1.00 |
| Licensed Clinical Social Worker      | 2.00  | Maintenance Specialist             | 1.00 |
| Substance Abuse Counselor Supervisor | 1.00  | Substance Abuse Counselor          | 2.00 |
| Youth Program Officer I              | 15.00 | Youth Program Officer II           | 7.00 |
| Youth Services Case Manager          | 2.00  | Youth Services Case Manager Senior | 1.00 |
| Youth Services Supervisor            | 2.00  |                                    |      |

**Total FTE - 39.00**



# Revenue Summary

| G/L Account                        | Account Description                     | FY26<br>Adopted<br>Budget | FY27<br>Finance<br>Tentative | \$ Change<br>FY26 to FY27 |
|------------------------------------|-----------------------------------------|---------------------------|------------------------------|---------------------------|
| Fund 242 - China Spring Youth Camp |                                         |                           |                              |                           |
| REVENUE                            |                                         |                           |                              |                           |
| Department 000 - Revenue           |                                         |                           |                              |                           |
| Taxes                              |                                         |                           |                              |                           |
| 242-000 311.100                    | Ad Valorem Current                      | 154,751                   | 163,373                      | 8,622                     |
| 242-000 311.200                    | Centrally Assessed Property             | 2,079                     | 2,379                        | 300                       |
| 242-000 311.700                    | Personal Property Current               | 4,175                     | 5,030                        | 855                       |
|                                    | <i>Taxes Totals</i>                     | 161,005                   | 170,782                      | 9,777                     |
| <i>Intergovernmental Revenue</i>   |                                         |                           |                              |                           |
| 242-000 331.500                    | Grant Revenue - Federal                 | 60,000                    | 60,000                       | -                         |
| 242-000 331.510                    | Grant Revenue - State                   | 500,000                   | 500,000                      | -                         |
| 242-000 334.775                    | Interim Funding                         | 5,115,732                 | 5,397,880                    | 282,148                   |
|                                    | <i>Intergovernmental Revenue Totals</i> | 5,675,732                 | 5,957,880                    | 282,148                   |
| <i>Miscellaneous Revenue</i>       |                                         |                           |                              |                           |
| 242-000 361.211                    | Invest. Earnings-LGIP                   | 3,344                     | 2,098                        | (1,246)                   |
| 242-000 361.212                    | Invest. Earnings-BNY Mellon             | 10,033                    | 5,932                        | (4,101)                   |
| 242-000 361.250                    | Inv Service Fees (Contra)               | (310)                     | (162)                        | 148                       |
|                                    | <i>Miscellaneous Revenue Totals</i>     | 13,067                    | 7,868                        | (5,199)                   |
| <i>Other Financing Sources</i>     |                                         |                           |                              |                           |
| 242-000 392.050                    | Transfers In-General Fund               | 36,899                    | 27,122                       | (9,777)                   |
|                                    | <i>Other Financing Sources Totals</i>   | 36,899                    | 27,122                       | (9,777)                   |
|                                    | <b>Department 000 - Revenue Totals</b>  | <b>5,886,703</b>          | <b>6,163,652</b>             | <b>276,949</b>            |
|                                    | <b>REVENUE TOTALS</b>                   | <b>5,886,703</b>          | <b>6,163,652</b>             | <b>276,949</b>            |



# Expenditure Summary

| G/L Account                              | Account Description          | FY26 Adopted<br>Budget | FY27<br>Department<br>Budget | \$ Change FY26<br>to FY27 | FY27 Finance<br>Review |
|------------------------------------------|------------------------------|------------------------|------------------------------|---------------------------|------------------------|
| Fund 242 - China Spring Youth Camp       |                              |                        |                              |                           |                        |
| EXPENSE                                  |                              |                        |                              |                           |                        |
| Department 362 - China Spring Youth Camp |                              |                        |                              |                           |                        |
| Services & Supplies                      |                              |                        |                              |                           |                        |
| 242-362 520.064                          | Travel                       | 4,000                  | 4,000                        | -                         | 4,000                  |
| 242-362 520.072                          | Advertising                  | 1,000                  | 1,000                        | -                         | 1,000                  |
| 242-362 520.078                          | Printing & Binding           | 3,500                  | 3,500                        | -                         | 3,500                  |
| 242-362 520.085                          | Telephone/Communications     | 12,000                 | 12,000                       | -                         | 12,000                 |
| 242-362 520.088                          | Utilities                    | 83,000                 | 83,000                       | -                         | 83,000                 |
| 242-362 520.090                          | Water                        | 14,500                 | 14,500                       | -                         | 14,500                 |
| 242-362 520.093                          | Utilities-Sewer              | 14,500                 | 14,500                       | -                         | 14,500                 |
| 242-362 520.097                          | Maint B&G                    | 50,000                 | 50,000                       | -                         | 50,000                 |
| 242-362 520.107                          | Maint Equip                  | 3,525                  | 3,525                        | -                         | 3,525                  |
| 242-362 520.114                          | Motor Pool Expense           | 17,818                 | 17,818                       | -                         | 21,014                 |
| 242-362 520.116                          | Veh. Maint-Co Shop           | 2,088                  | 2,088                        | -                         | 1,014                  |
| 242-362 520.136                          | Rents & Leases Equipment     | 6,000                  | 6,000                        | -                         | 6,000                  |
| 242-362 520.156                          | Risk Mgmt-County Insurance-  | 91,359                 | 91,359                       | -                         | 116,259                |
| 242-362 520.160                          | Support & Care               | 110,000                | 110,000                      | -                         | 106,407                |
| 242-362 520.165                          | Youth Services Division      | 197,904                | 197,904                      | -                         | 197,904                |
| 242-362 520.170                          | Memberships                  | 1,000                  | 1,000                        | -                         | 1,000                  |
| 242-362 520.200                          | Training & Education         | 15,000                 | 15,000                       | -                         | 15,000                 |
| 242-362 520.256                          | Risk Mgmt Cost Allocation    | 68,350                 | 68,350                       | -                         | 52,722                 |
| 242-362 521.100                          | Professional Services        | 30,000                 | 30,000                       | -                         | 30,000                 |
| 242-362 521.148                          | Medical-Nursing              | 55,000                 | 55,000                       | -                         | 55,000                 |
| 242-362 521.149                          | Medical-Psychological        | 8,000                  | 8,000                        | -                         | 8,000                  |
| 242-362 521.500                          | Central Svcs Cost Allocation | 315,514                | 315,514                      | -                         | 381,067                |
| 242-362 532.001                          | Operating Supplies           | 25,218                 | 25,218                       | -                         | 25,218                 |
| 242-362 532.028                          | Uniforms                     | 10,000                 | 10,000                       | -                         | 10,000                 |
| 242-362 532.050                          | Food Commodities             | 100,000                | 100,000                      | -                         | 100,000                |
| 242-362 532.067                          | Cleaning Supplies            | 3,600                  | 3,600                        | -                         | 3,600                  |
| 242-362 532.090                          | Maintenance Supplies         | 600                    | 600                          | -                         | 600                    |
| 242-362 533.802                          | Small Equipment              | 10,637                 | 10,637                       | -                         | 10,637                 |
| 242-362 533.806                          | Software                     | 21,432                 | 21,432                       | -                         | 21,432                 |
| 242-362 533.813                          | Office Products Program      | 4,000                  | 4,000                        | -                         | 4,000                  |
| 242-362 550.102                          | Bank Fees-Checking           | 167                    | 167                          | -                         | 86                     |
|                                          | Services & Supplies Totals   | 1,279,712              | 1,279,712                    | -                         | 1,352,985              |

# Questions?

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# DOUGLAS COUNTY BUDGET WORKSHOP

ALTERNATIVE SENTENCING

Fiscal Year 26-27



# Alternative Sentencing

## Mission Statement

To assist probationers and defendants with the opportunity to make positive life changes and empower them to become productive and law-abiding members of or community.

## Department Description

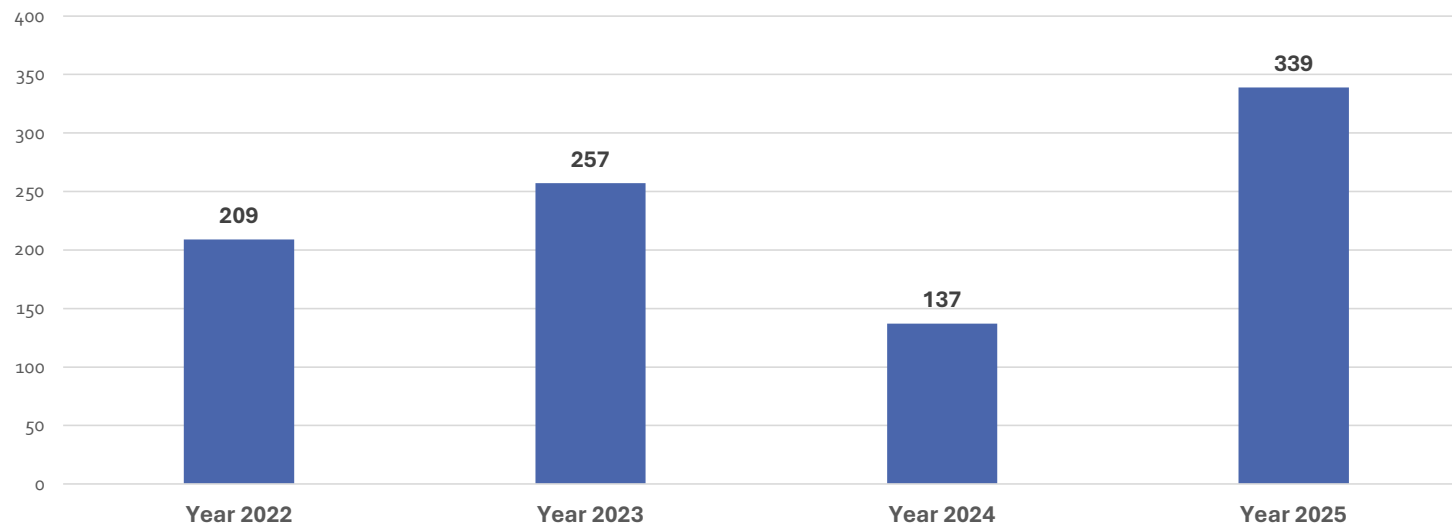
We are an integral part of the County's Justice System and are committed to protecting the community, serving the courts and establishing partnerships with treatment providers. We are responsible for supervision of pre-trial and/or pre-sentence defendants and persons convicted of misdemeanor offenses. We hold them accountable for their misconduct, promote and support their efforts with rehabilitation.



# Performance Measures and Workload Indicators

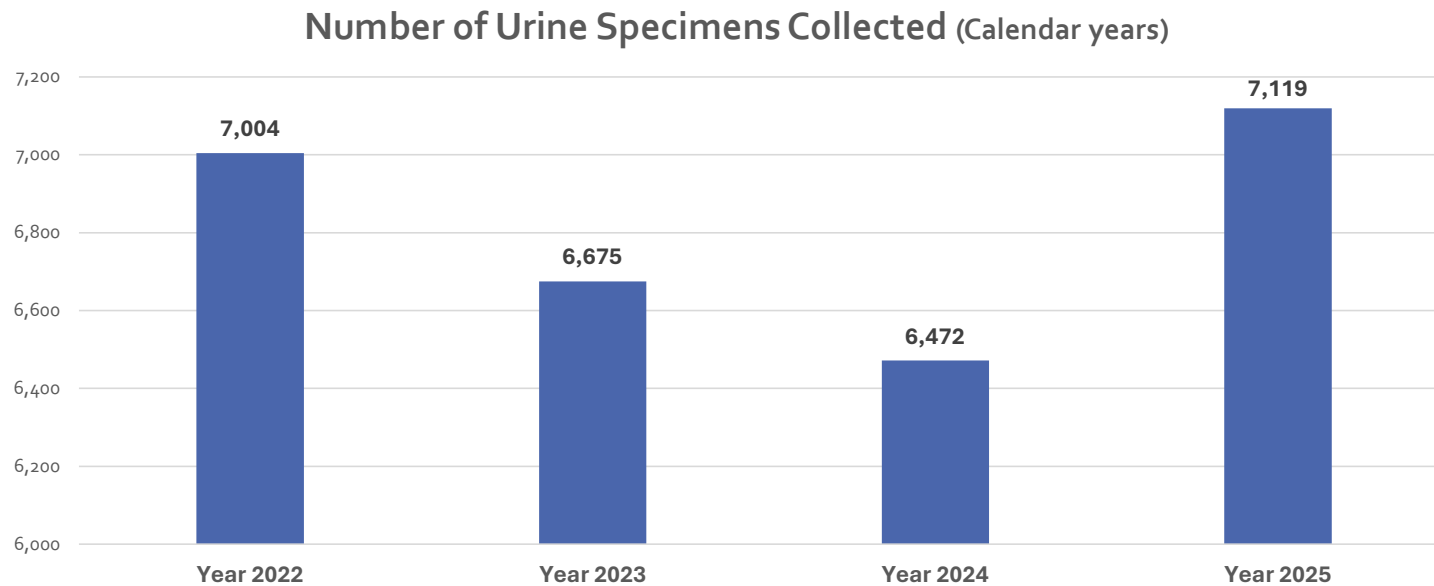
Home visits are conducted by Alternative Sentencing Officers to monitor compliance and provide insight in a less formal setting. Officers can gain insight to potential needs such as treatment and/or social needs.

**Compliance Checks-Hours in the Field (Calendar years)**



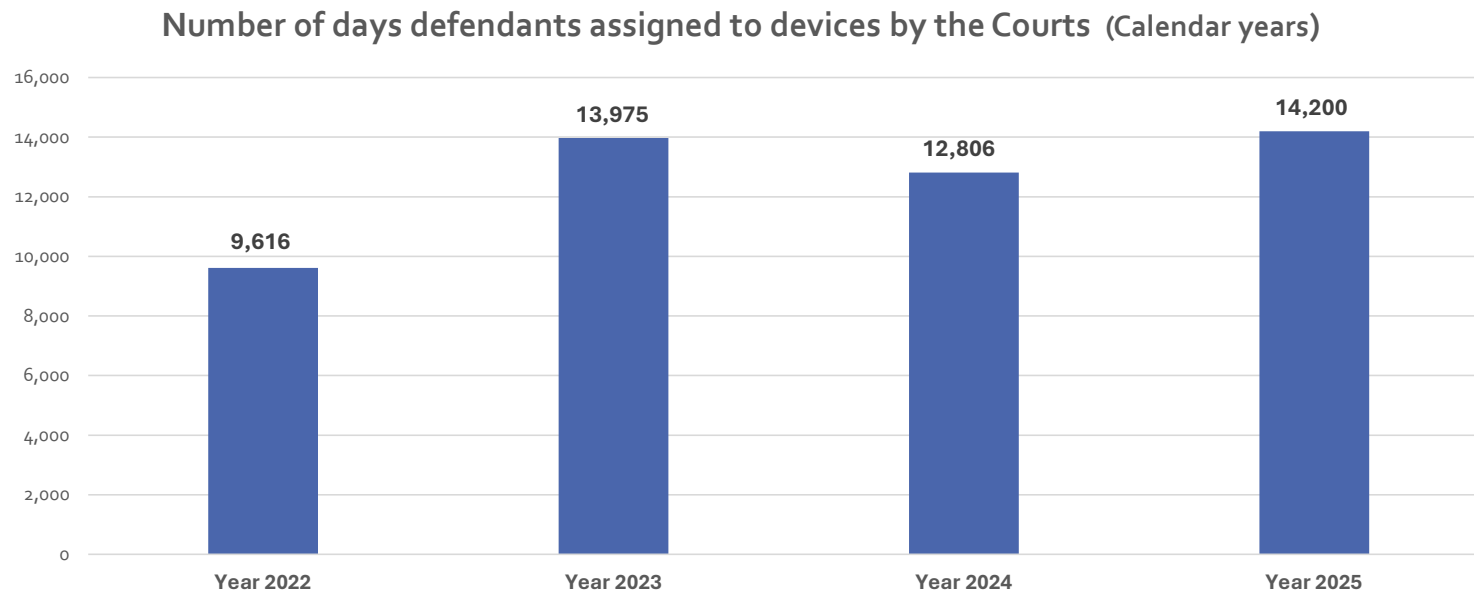
# Performance Measures and Workload Indicators

Drug and Alcohol Testing- the goal is to support defendants in abstaining from drug and alcohol to assist in rehabilitation.



# Performance Measures and Workload Indicators

Electronic Monitoring Devices-Court ordered tools to ensure compliance, such as Global Positioning Satellite monitoring, continuous alcohol monitoring, and remote breathalyzers.





# Goals and Accomplishments

## Fiscal Year 2025-26 Accomplishments

1. Worked with the Courts and the District Attorney's Office to allow Alternative Sentencing to have some discretion in the use of alcohol monitoring devices.
2. Teamed up with Kathy Kaiser in Finance to enter into Cooperative Agreement for rental of court-ordered GPS and alcohol monitoring devices which will allow for greater budget flexibility and efficiency.
3. Successfully revised and streamlined our department Policy and Procedures with assistance from Cynthea Gregory.
4. Collaborated with Rebecca Edwards the Court Administrator and the courts to restore critical language in bail orders. Restoring specific language helps to ensure that overtime is kept to a minimum.
5. The amount of time officers spent in the field conducting compliance checks more than doubled compared to the previous year.

## Fiscal Year 2026-27 Goals:

1. Continue to maintain fiscal responsibility with the number of drug and alcohol tests conducted to hold persons accountable within the judicial system and assist in rehabilitation.
2. Continue to increase the number of hours spent in the field conducting home visits to ensure compliance with court orders and to identify and address potential treatment and/or social needs.
3. Continue to work with our judicial partners regarding the use of electronic monitoring devices to maintain fiscal responsibility.

Strategic Plan: Alternative Sentencing continues to serve our community by collaborating with agencies within and outside of Douglas County to promote effective community policing and drug testing services.

# Full- Time Equivalent Positions

## Alternative Sentencing

|                                      |      |                                |      |
|--------------------------------------|------|--------------------------------|------|
| Alternative Sentencing Specialist    | 1.00 | Alternative Sentencing Officer | 3.48 |
| Chief Alternative Sentencing Officer | 1.00 |                                |      |

**Total FTE - 5.48**

## Expenditure Summary

| G/L Account                                    | Account Description       | FY26<br>Adopted<br>Budget | FY27<br>Department<br>Budget | \$ Change<br>FY26 to<br>FY27 | FY27<br>Finance<br>Review |
|------------------------------------------------|---------------------------|---------------------------|------------------------------|------------------------------|---------------------------|
| <b>Fund 101 - General Fund</b>                 |                           |                           |                              |                              |                           |
| Department <b>373 - Alternative Sentencing</b> |                           |                           |                              |                              |                           |
| <i>Services &amp; Supplies</i>                 |                           |                           |                              |                              |                           |
| 101-373 520.064                                | Travel                    | 618                       | 618                          | -                            | 618                       |
| 101-373 520.078                                | Printing & Binding        | 890                       | 890                          | -                            | 890                       |
| 101-373 520.085                                | Telephone/Communications  | 2,800                     | 2,800                        | -                            | 2,800                     |
| 101-373 520.114                                | Motor Pool Expense        | 23,317                    | 23,317                       | -                            | 24,227                    |
| 101-373 520.136                                | Rents & Leases Equipment  | 957                       | 957                          | -                            | 957                       |
| 101-373 520.200                                | Training & Education      | 1,515                     | 1,515                        | -                            | 1,515                     |
| 101-373 520.256                                | Risk Mgmt Cost Allocation | 8,518                     | 8,518                        | -                            | 7,408                     |
| 101-373 521.151                                | Drug/Alcohol Testing      | 71,084                    | 71,084                       | -                            | 71,084                    |
| 101-373 521.188                                | House Arrest Monitoring   | 53,776                    | 53,776                       | -                            | 53,776                    |
| 101-373 532.028                                | Uniforms                  | 4,154                     | 3,054                        | (1,100)                      | 3,054                     |
| 101-373 533.800                                | Office Supplies           | 800                       | 800                          | -                            | 800                       |
| 101-373 533.802                                | Small Equipment           | 8,453                     | 8,453                        | -                            | 8,453                     |
| 101-373 533.806                                | Software                  | 3,600                     | 3,600                        | -                            | 3,600                     |
| 101-373 550.100                                | Bank Fees-Credit Card     | 184                       | 184                          | -                            | 184                       |
| <i>Services &amp; Supplies Totals</i>          |                           | 180,666                   | 179,566                      | (1,100)                      | 179,366                   |

# Operating Expense Increase Request

| DEPARTMENT NAME        |                                                                                       | Alternative Sentencing |
|------------------------|---------------------------------------------------------------------------------------|------------------------|
| EXPENDITURES           |                                                                                       |                        |
| Account #              | Reason for Increase                                                                   | Increase Request       |
| 101-373 521.188        | The usage of electronic monitoring devices which include Global Positioning Satellite | \$ 11,224.00           |
|                        | devices, Continuous Alcohol Monitors and Remote Breath devices ordered by             |                        |
|                        | the courts has increased approximately 48% since 2022.                                |                        |
|                        |                                                                                       |                        |
|                        | Calendar year 2022 a total of 9,616 days defendants were court ordered to electronic  |                        |
|                        | monitoring devices. Number of defendants on GPS:147, CAM:54, RB:43                    |                        |
|                        |                                                                                       |                        |
|                        | Calendar year 2023 a total of 13,975 days defendants were court ordered to electronic |                        |
|                        | monitoring devices. Number of defendants on GPS:132, CAM:62, RB:57                    |                        |
|                        |                                                                                       |                        |
|                        | Calendar year 2024 a total of 12,806 days defendants were court ordered to electronic |                        |
|                        | monitoring devices. Number of defendants on GPS:85, CAM:59, RB:53                     |                        |
|                        |                                                                                       |                        |
|                        | Calendar year 2025 a total of 14,200 days defendants were court ordered to electronic |                        |
|                        | monitoring devices. Number of defendants on GPS:126, CAM:105, RB:55                   |                        |
|                        |                                                                                       |                        |
| <b>Total Requested</b> |                                                                                       | \$ 11,224.00           |

# QUESTIONS?

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# **DOUGLAS COUNTY** **BUDGET WORKSHOP**

Recorder / Records Management  
Fiscal Year 26-27



# Recorder

## Mission Statement

To record, permanently preserve and provide convenient access to public records with superior quality and efficient customer service.

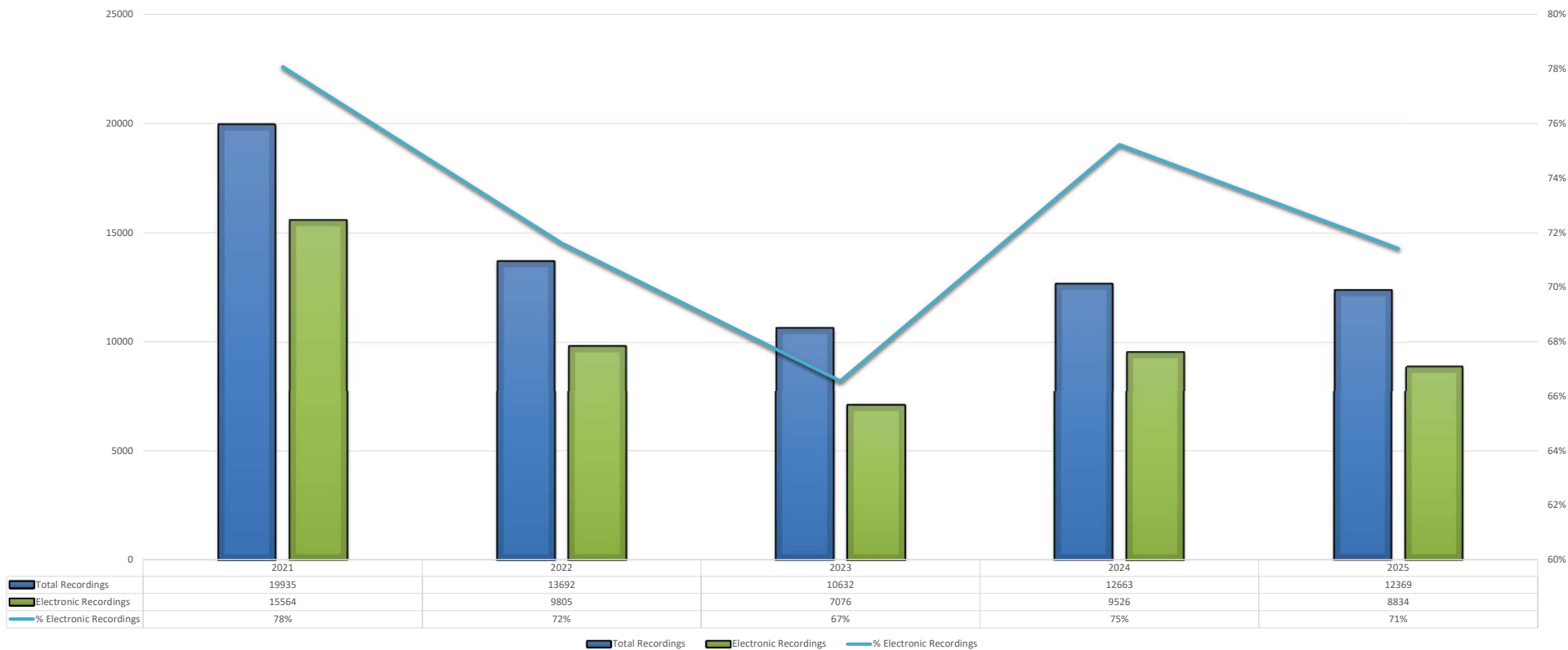
## Department Description

Real property records such as deeds, deeds of trust, liens, easements, homesteads and many others are recorded and made accessible to provide constructive notice to the public. The Recorder's office also records maps, mining documents and marriage certificates.



# Performance Measures and Workload Indicators

## Recorded Document Volume



# Performance Measures and Workload Indicators



- 3,765 Certified Marriage Copies (*55% increase over 2024*)
- 484 Recorded Marriages

- 2,200+ Official Record Copies
- 15,000+ Historic Records Indexed (*1967-1970*)



- 950 Registered Alert Accounts

- Increased Usage of Document Research Assistant



# Goals and Accomplishments

- Cloud Back-Up/Preservation –  
Replaces microfilm preservation
- Historic Indexing Expansion –  
Common Chain partnership
- Fraud Mitigation & Consumer Protection Efforts



## Serving Our Community With Quality County Services

- Community Engagement, Inclusivity and Collaboration
- Legal Validity vs. Awareness & Collaboration

# Full- Time Equivalent Positions

## Recorder

### Recorder

Chief Deputy Recorder  
County Recorder  
Deputy Recording Clerk

0.60  
1.00  
2.00

### Records Management

Chief Deputy Recorder  
Records Management Clerk

0.40  
0.75

**Total FTE - 4.75**

# Expenditure Summary

| G/L Account                           | Account Description       | FY26<br>Adopted<br>Budget | FY27<br>Department<br>Budget | \$ Change<br>FY26 to FY27 | FY27<br>Finance<br>Review |
|---------------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|---------------------------|
| <b>Fund 101 - General Fund</b>        |                           |                           |                              |                           |                           |
| Department 174 - Recorder             |                           |                           |                              |                           |                           |
| <i>Services &amp; Supplies</i>        |                           |                           |                              |                           |                           |
| 101-174 520.108                       | Maint Office Equip        | 2,524                     | -                            | (2,524)                   | -                         |
| 101-174 520.170                       | Memberships               | 1,050                     | 450                          | (600)                     | 450                       |
| 101-174 520.200                       | Training & Education      | 2,054                     | 2,054                        | -                         | 2,054                     |
| 101-174 520.256                       | Risk Mgmt Cost Allocation | 6,698                     | 6,698                        | -                         | 5,407                     |
| 101-174 533.800                       | Office Supplies           | 1,123                     | 1,123                        | -                         | 1,123                     |
| 101-174 533.801                       | Paper Supplies            | 1,741                     | 1,741                        | -                         | 1,741                     |
| 101-174 533.802                       | Small Equipment           | 80                        | -                            | (80)                      | -                         |
| 101-174 550.100                       | Bank Fees-Credit Card     | 468                       | 468                          | -                         | 468                       |
| <i>Services &amp; Supplies Totals</i> |                           | 15,738                    | 12,534                       | (3,204)                   | 11,243                    |



# Records Management

## Mission Statement

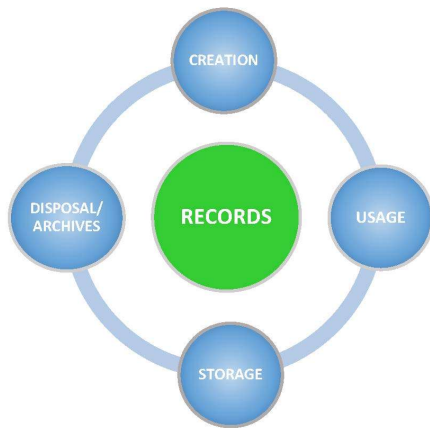
To provide accurate and proper storage, retrieval and disposition of physical records through their life cycle for various County departments after removal from their office of origin.

## Department Description

Manage secure storage of various mediums of physical records in compliance with Nevada State retention schedules and Nevada Revised Statute 239 for local government departments and the courts.



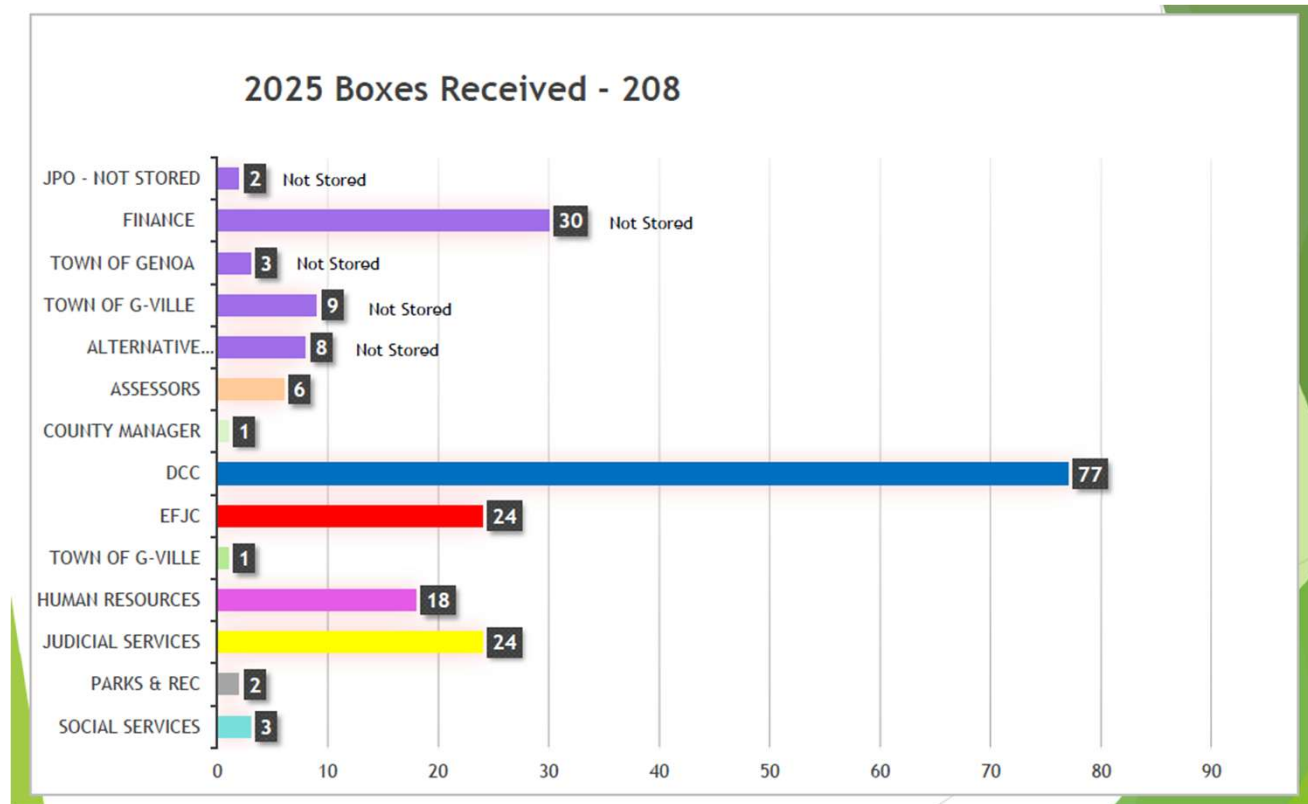
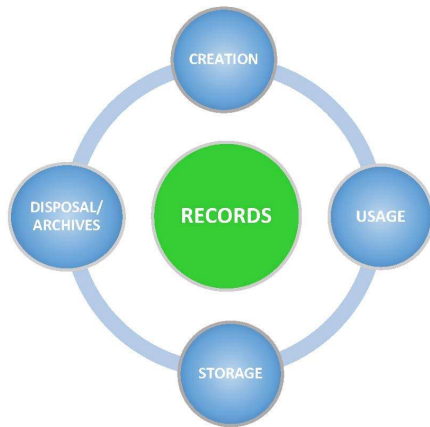
# Performance Measures and Workload Indicators



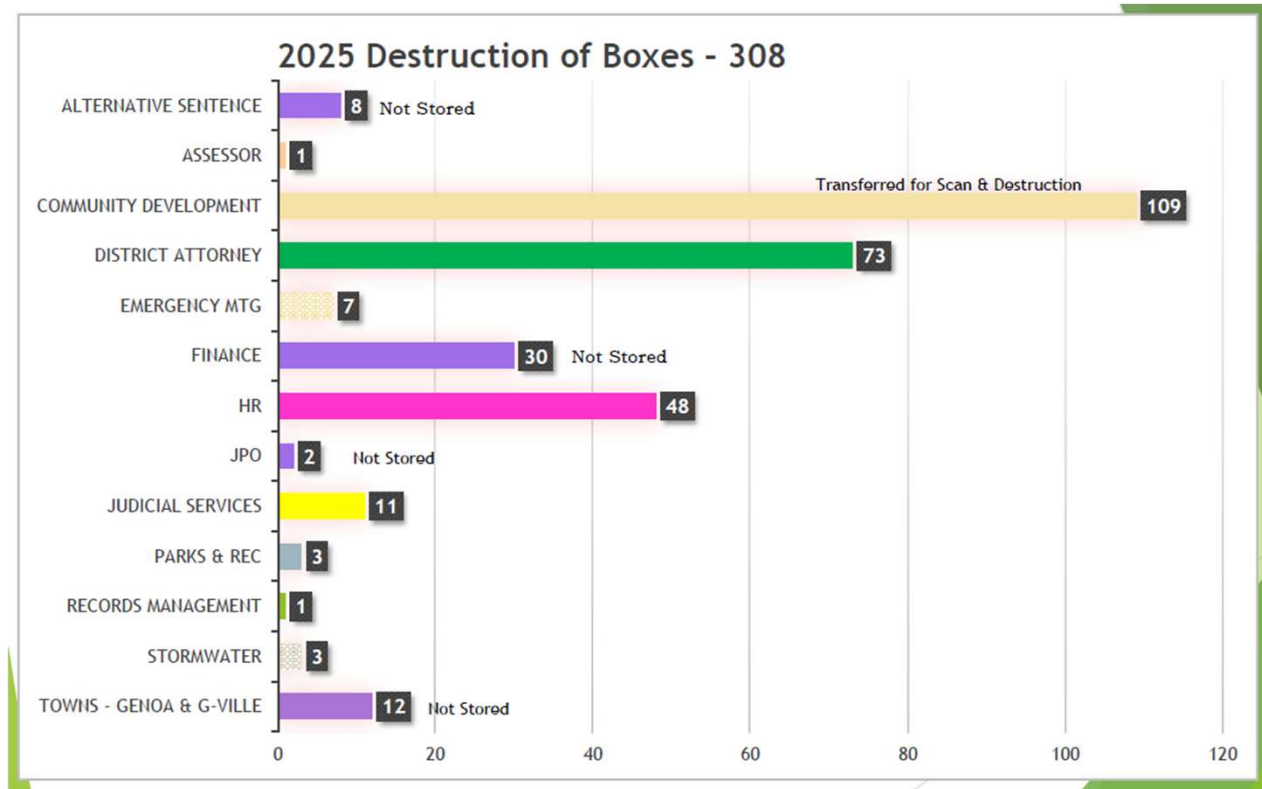
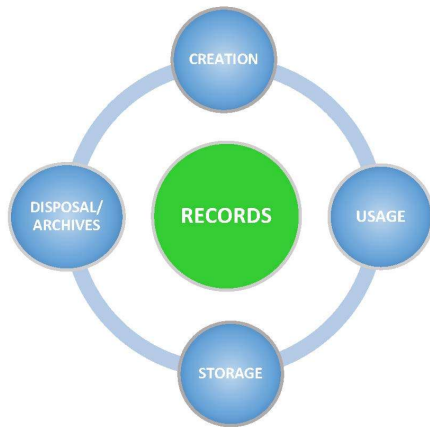
## Records Management Overall

| Row Box Spaces                                                                                                      | Assessor | Civil Clerk | Public Works | County Mtg / Town of G-Ville | District Court | East Fork Justice Court | Judicial Service | District Attorney | Finance | HR  | Parks & Rec | Recorder | RM | Senior Service | Social Service | Film & Misc Book/Boxes | Empty |
|---------------------------------------------------------------------------------------------------------------------|----------|-------------|--------------|------------------------------|----------------|-------------------------|------------------|-------------------|---------|-----|-------------|----------|----|----------------|----------------|------------------------|-------|
| Room 1 (1595)                                                                                                       | 111      | 208         | 7            | 26                           | 550            | 111                     |                  |                   | 58      | 142 | 2           | 11       | 51 | 32             | 24             |                        | 262   |
| Room 2 (1020)                                                                                                       |          | 18          |              |                              | 883            | 2                       |                  |                   | 3       |     |             |          |    |                |                | 57                     | 60    |
| West Wing (2020)                                                                                                    |          |             |              |                              | 1382           | 532                     | 100              | 5                 |         |     |             |          |    |                |                | Film                   | 1     |
| Total # of Box Spaces (4635)                                                                                        | 111      | 226         | 7            | 26                           | 2815           | 645                     | 100              | 5                 | 61      | 142 | 2           | 11       | 52 | 32             | 24             | 57                     | 323   |
| **Note: The Assessors Books have been scanned and will be destroyed upon review. That will free up 95 box spaces.** |          |             |              |                              |                |                         |                  |                   |         |     |             |          |    |                |                |                        |       |

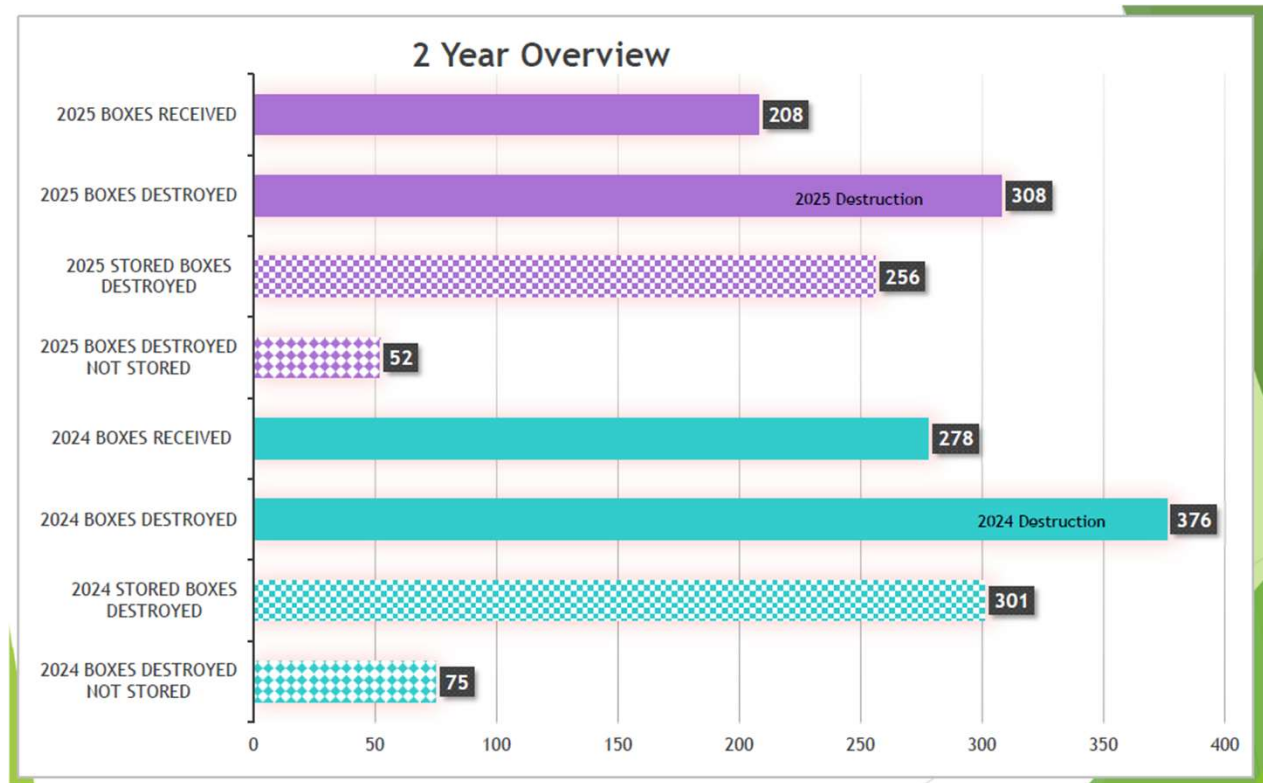
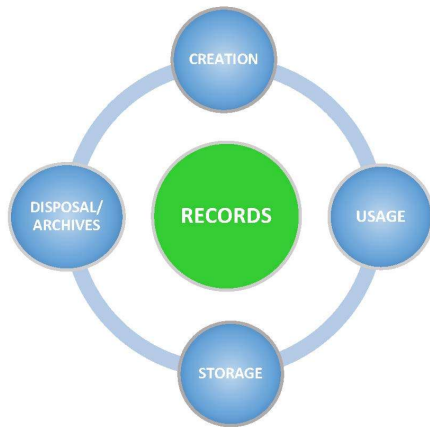
# Performance Measures and Workload Indicators



# Performance Measures and Workload Indicators



# Performance Measures and Workload Indicators



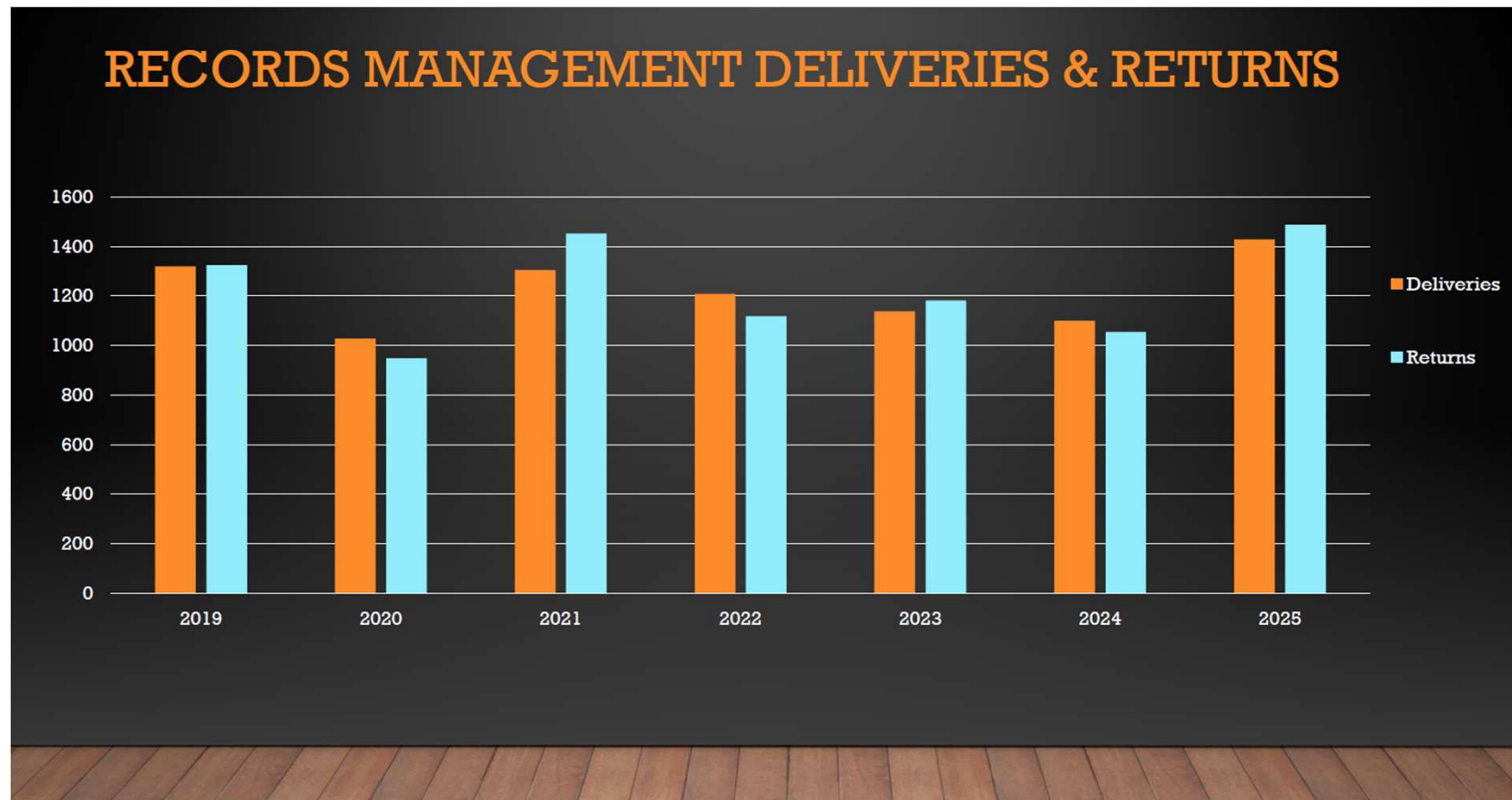
# Performance Measures and Workload Indicators

**RECORDS MANAGEMENT DELIVERS**

2019 -2025



# Performance Measures and Workload Indicators



# Goals and Accomplishments

## Balanced Growth & Infrastructure

~ To Be Good Stewards of County Assets ~

- Fire Suppression Project (near completion)
- Historic Tax Assessment Books Scanning Project



## Looking Ahead...

- Additional Book Shelving
- Film Inventory Assessment
- Mobile Shelving



# Expenditure Summary

| G/L Account                           | Account Description | FY26<br>Adopted<br>Budget | FY27<br>Department<br>Budget | \$ Change<br>FY26 to FY27 | FY27<br>Finance<br>Review |
|---------------------------------------|---------------------|---------------------------|------------------------------|---------------------------|---------------------------|
| <b>Fund 101 - General Fund</b>        |                     |                           |                              |                           |                           |
| Department 195 - Records Management   |                     |                           |                              |                           |                           |
| <i>Services &amp; Supplies</i>        |                     |                           |                              |                           |                           |
| 101-195 520.108                       | Maint Office Equip  | 950                       | 950                          | -                         | 950                       |
| 101-195 520.114                       | Motor Pool Expense  | 6,326                     | 6,326                        | -                         | 6,208                     |
| 101-195 520.170                       | Memberships         | 350                       | 350                          | -                         | 350                       |
| 101-195 520.198                       | Recycling Expense   | 6,924                     | 9,000                        | 2,076                     | 9,000                     |
| 101-195 533.800                       | Office Supplies     | 1,440                     | 1,440                        | -                         | 1,440                     |
| 101-195 533.801                       | Paper Supplies      | 371                       | 371                          | -                         | 371                       |
| 101-195 533.804                       | Film                | 3,015                     | -                            | (3,015)                   | -                         |
| 101-195 533.806                       | Software            | 3,183                     | 3,183                        | -                         | 3,183                     |
| <i>Services &amp; Supplies Totals</i> |                     | 22,559                    | 21,620                       | (939)                     | 21,502                    |

# Questions?

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# **DOUGLAS COUNTY BUDGET WORKSHOP**

Technology Services  
Fiscal Year 26-27

# Technology Services

## Mission Statement

Empower the County through technology by delivering exceptional service, maintaining fiscal responsibility, building strong partnerships, driving innovation, and ensuring data security.

## Department Description

Provides the technology infrastructure and support necessary for the County's mission-critical services. We deliver reliable, secure, and innovative technology solutions, enabling departments to focus on their core missions and deliver vital services to the community.





# Performance Measures and Workload Indicators

## Ticketing Analytics

|           |      |
|-----------|------|
| Help Desk | 3573 |
| GIS       | 378  |
| Total     | 3951 |

# Accomplishments

- Re-organization of the IT Department, cost neutral added two positions: Cybersecurity Administrator, Web Designer.
- Transitioned telecommunications to Technology Services.
- Transitioned emergency public safety radio system to Technology Services.
- Grant funded edge firewall refresh.
- Windows 11 replacement and refresh of all County workstations.
- Optimized backup and disaster recovery: on-prem, offsite, cloud.
- Website Accessibility plugin added to our County website.
- Upgraded Community Center ISP to fiber 1 Gbps.

# Goals for FY26-27

## **Network & Infrastructure, Cybersecurity**

- Strengthen and refresh the network infrastructure
- Expand County-wide Wi-Fi connectivity.
- Deploy multifactor authentication for all County accounts.
- Develop an incident response plan for Technology Services.

## **Systems & Software**

- Transition and migration of library IT to Technology Services.
- Refresh of County phone system to a modernized VOIP solution.

## **Project Management & Website**

- Redesign and implementation of new County intranet.
- Redesign 7 county websites including: main website, elected official sites.
- Mobile-friendly website and apps, redesign county website to ADA/WCAG 2.1 standards with mobile optimization.

# Goals for FY26-27

## **Geographic Information Systems**

- Modernize GIS applications: convert all legacy ArcGIS Web AppBuilder apps to ArcGIS Experience Builder.
- Increase visibility with ArcGIS Dashboards for executives.
- Conduct formal internal audits & data clean ups for ArcGIS enterprise & online.

## **Radio (Public Safety Emergency Radio System)**

- Improvement of emergency public safety radio infrastructure & solution.
- Replace aging copper phone lines radio infrastructure backhaul. Upgrade to fiber.
- Audit existing conventional VHF system and provide future ready radio re-design.

## Full- Time Equivalent Positions

| Geographic Information Systems |      | Information Technology      |       | Radio Technicians |      |
|--------------------------------|------|-----------------------------|-------|-------------------|------|
| GIS Application Analyst        | 2.00 | Administrative Assistant    | 1.00  | Telecom RF Tech   | 2.00 |
| GIS Supervisor                 | 1.00 | Chief Information Officer   | 1.00  |                   |      |
|                                |      | Cybersecurity Administrator | 1.00  |                   |      |
|                                |      | IT Project Manager          | 1.00  |                   |      |
|                                |      | IT Support Coordinator      | 3.00  |                   |      |
|                                |      | IT Technical Lead           | 2.00  |                   |      |
|                                |      | Network Administrator       | 2.00  |                   |      |
|                                |      | System Administrator        | 2.00  |                   |      |
|                                |      | Web Designer                | 1.00  |                   |      |
| Total                          | 3.00 | Total                       | 14.00 | Total             | 2.00 |

**TOTAL FTE – 19.00**

# Expenditure Summary GIS

| G/L Account                                     | Account Description      | FY26 Adopted Budget | FY27 Department Budget | \$ Change FY26 to FY27 | FY27 Finance Review |
|-------------------------------------------------|--------------------------|---------------------|------------------------|------------------------|---------------------|
| Fund 101 - General Fund                         |                          |                     |                        |                        |                     |
| EXPENSE                                         |                          |                     |                        |                        |                     |
| Department 152 - Geographic Information Systems |                          |                     |                        |                        |                     |
| Services & Supplies                             |                          |                     |                        |                        |                     |
| 101-152 520.014                                 | Aerial Photography       | 37,203              | 37,203                 | -                      | 37,203              |
| 101-152 520.064                                 | Travel                   | 5,000               | 5,000                  | -                      | 5,000               |
| 101-152 520.078                                 | Printing & Binding       | 300                 | 300                    | -                      | 300                 |
| 101-152 520.085                                 | Telephone/Communications | 990                 | 990                    | -                      | 990                 |
| 101-152 520.088                                 | Utilities                | 1,220               | 1,220                  | -                      | 1,220               |
| 101-152 520.136                                 | Rents & Leases Equipment | 577                 | 577                    | -                      | 577                 |
| 101-152 520.170                                 | Memberships              | 1,000               | 1,000                  | -                      | 1,000               |
| 101-152 520.200                                 | Training & Education     | 3,000               | 3,000                  | -                      | 3,000               |
| 101-152 533.800                                 | Office Supplies          | 300                 | 300                    | -                      | 300                 |
| 101-152 533.802                                 | Small Equipment          | 1,409               | 1,409                  | -                      | 1,409               |
| 101-152 533.806                                 | Software                 | 129,655             | 129,655                | -                      | 129,655             |
| 101-152 533.808                                 | Printer & Plotter Supp.  | 1,656               | 1,656                  | -                      | 1,656               |
| Services & Supplies Totals                      |                          | 182,310             | 182,310                | -                      | 182,310             |



# Expenditure Summary IT

| G/L Account                             | Account Description      | FY26<br>Adopted<br>Budget | FY27<br>Department<br>Budget | \$ Change<br>FY26 to FY27 | FY27<br>Finance<br>Review |
|-----------------------------------------|--------------------------|---------------------------|------------------------------|---------------------------|---------------------------|
| <b>Fund 101 - General Fund</b>          |                          |                           |                              |                           |                           |
| Department 192 - Information Technology |                          |                           |                              |                           |                           |
| Services & Supplies                     |                          |                           |                              |                           |                           |
| 101-192 520.064                         | Travel                   | 2,080                     | 2,080                        | -                         | 2,080                     |
| 101-192 520.085                         | Telephone/Communications | 102,090                   | 124,861                      | 22,771                    | 124,861                   |
| 101-192 520.088                         | Utilities                | 1,730                     | 1,730                        | -                         | 1,730                     |
| 101-192 520.114                         | Motor Pool Expense       | 6,152                     | 6,152                        | -                         | 6,049                     |
| 101-192 520.130                         | Rents & Leases Bldgs     | 6,180                     | 6,180                        | -                         | 6,180                     |
| 101-192 520.136                         | Rents & Leases Equipment | 8,420                     | 8,420                        | -                         | 8,420                     |
| 101-192 520.170                         | Memberships              | 458                       | 458                          | -                         | 458                       |
| 101-192 520.200                         | Training & Education     | 4,120                     | 4,120                        | -                         | 4,120                     |
| 101-192 521.100                         | Professional Services    | 67,397                    | 67,397                       | -                         | 67,397                    |
| 101-192 532.015                         | Maint & Repair           | 12,806                    | 12,806                       | -                         | 12,806                    |
| 101-192 532.118                         | Major Repair and         | 4,359                     | 4,359                        | -                         | 4,359                     |
| 101-192 533.800                         | Office Supplies          | 502                       | 502                          | -                         | 502                       |
| 101-192 533.802                         | Small Equipment          | 174,186                   | 124,186                      | (50,000)                  | 124,186                   |
| 101-192 533.806                         | Software                 | 1,170,100                 | 940,184                      | (229,916)                 | 940,184                   |
| 101-192 533.830                         | County Internet Services | 42,898                    | 42,898                       | -                         | 42,898                    |
| 101-192 550.140                         | Assigned Use - 2023R-016 | 200,000                   | 200,000                      | -                         | 200,000                   |
| Services & Supplies Totals              |                          | 1,803,478                 | 1,546,333                    | (257,145)                 | 1,546,230                 |

# Expenditure Summary Radio

| G/L Account                         | Account Description       | FY26<br>Adopted<br>Budget | FY27<br>Department<br>Budget | \$ Change<br>FY26 to FY27 | FY27<br>Finance<br>Review |
|-------------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|---------------------------|
| <b>Fund 101 - General Fund</b>      |                           |                           |                              |                           |                           |
| Department 190 - Telecommunications |                           |                           |                              |                           |                           |
| Services & Supplies                 |                           |                           |                              |                           |                           |
| 101-190 520.064                     | Travel                    | 5,000                     | 5,000                        | -                         | 5,000                     |
| 101-190 520.085                     | Telephone/Communications  | 72,753                    | 49,982                       | (22,771)                  | 49,982                    |
| 101-190 520.111                     | Maint Radio               | 9,761                     | 9,761                        | -                         | 9,761                     |
| 101-190 520.114                     | Motor Pool Expense        | 16,680                    | 16,680                       | -                         | 19,986                    |
| 101-190 520.130                     | Rents & Leases Bldgs      | -                         | 1,846                        | 1,846                     | 1,846                     |
| 101-190 520.136                     | Rents & Leases Equipment  | 9,454                     | -                            | (9,454)                   | -                         |
| 101-190 520.170                     | Memberships               | 200                       | 200                          | -                         | 200                       |
| 101-190 520.200                     | Training & Education      | 4,000                     | 4,000                        | -                         | 4,000                     |
| 101-190 520.256                     | Risk Mgmt Cost Allocation | 3,061                     | 3,061                        | -                         | 2,704                     |
| 101-190 521.100                     | Professional Services     | 9,000                     | 9,000                        | -                         | 9,000                     |
| 101-190 532.028                     | Uniforms                  | 1,000                     | 1,000                        | -                         | 1,000                     |
| 101-190 533.800                     | Office Supplies           | 600                       | 600                          | -                         | 600                       |
| 101-190 533.802                     | Small Equipment           | 18,000                    | 25,608                       | 7,608                     | 25,608                    |
| Services & Supplies Totals          |                           | 149,509                   | 126,738                      | (22,771)                  | 129,687                   |

# Capital Requests

- Network Refresh Project
- Phone System Refresh Project
- Security Camera Consolidation

# Questions?

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# **DOUGLAS COUNTY** **BUDGET WORKSHOP**

**Public Works – Solid Waste**  
**Fiscal Year 26-27**

# Public Works – Solid Waste Management

## Mission Statement

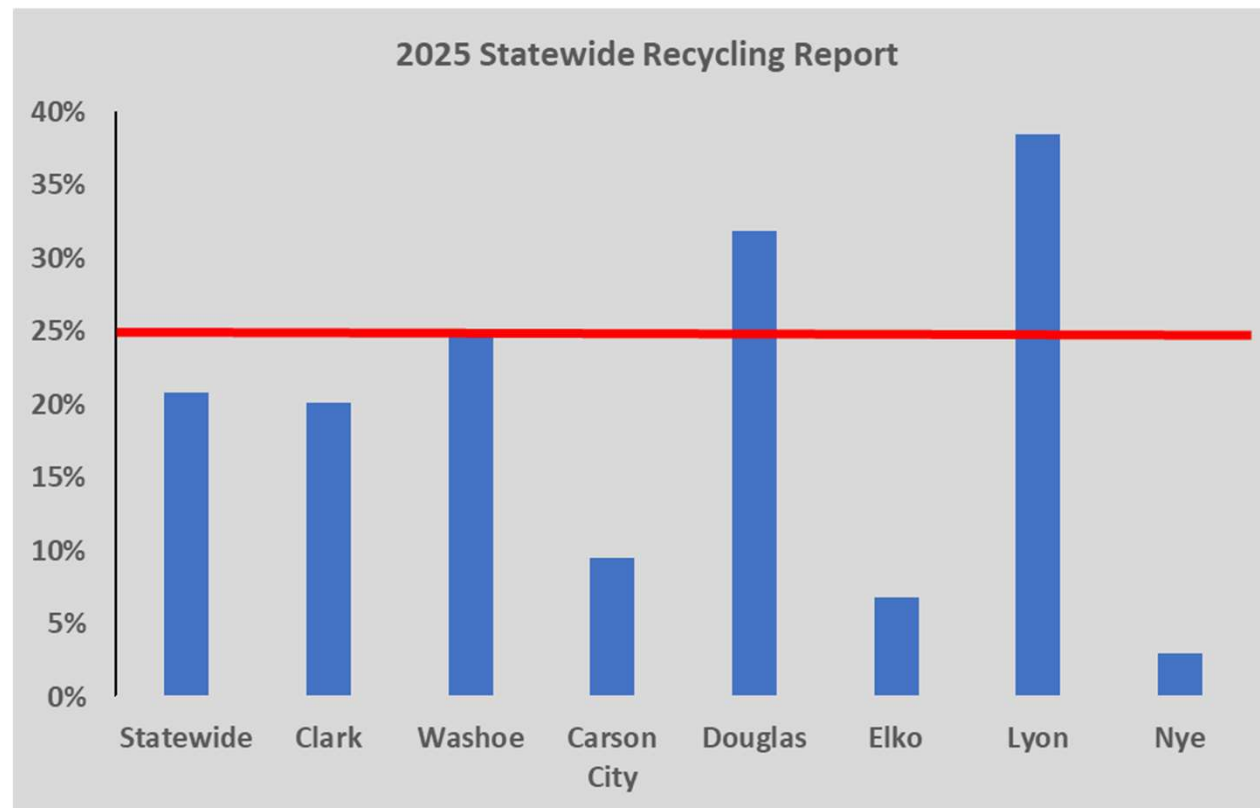
To provide quality solid waste disposal service to protect the health and well-being of Douglas County citizens and visitors in both the Valley and the Lake.

## Department Description

Establish and maintain franchise agreements for contracted solid waste disposal and recycling programs in both the Tahoe Township and East Fork Township of Douglas County.



# Performance Measures and Workload Indicators





# Goals and Accomplishments

## GOALS

- ❖ Fund infrastructure upgrades to County owned Transfer Station.
- ❖ Manage Franchise Agreement with Douglas Disposal, Inc (DDI) for solid waste management in the Valley
- ❖ Manage Franchise Agreement with South Tahoe Refuse (STR) through collaborative effort with City of South Lake Tahoe and Eldorado County
- ❖ Fund all solid waste disposal expenses for County facilities

## ACCOMPLISHMENTS

- ❖ Approved new 20-Year Franchise Agreement with Douglas Disposal Inc.

# Full- Time Equivalent Positions

## Solid Waste

|                        |      |                                 |      |
|------------------------|------|---------------------------------|------|
| Accounting Specialist  | 0.04 | Administrative Services Manager | 0.02 |
| Deputy Director        | 0.20 | Director of Public Works        | 0.20 |
| Engineering Technician | 0.05 | Office Specialist               | 0.05 |

Total FTE - .56

# Revenue Summary

| G/L Account                     | Account Description                  | FY26<br>Adopted<br>Budget | FY27<br>Finance<br>Tentative | \$ Change<br>FY26 to FY27 |
|---------------------------------|--------------------------------------|---------------------------|------------------------------|---------------------------|
| Fund 211 - Solid Waste Mgmt.    |                                      |                           |                              |                           |
| REVENUE                         |                                      |                           |                              |                           |
| Department 000 - Revenue        |                                      |                           |                              |                           |
| Licenses & Permits              |                                      |                           |                              |                           |
| 211-000 341.560                 | Franchise Fees - DDI                 | 693,000                   | 593,000                      | (100,000)                 |
| 211-000 341.561                 | Franchise Fees - STR                 | 120,000                   | 120,000                      | -                         |
| 211-000 341.604                 | Alpine Co. Annual Fee                | 3,000                     | 2,000                        | (1,000)                   |
|                                 | <i>Licenses &amp; Permits Totals</i> | 816,000                   | 715,000                      | (101,000)                 |
| Miscellaneous Revenue           |                                      |                           |                              |                           |
| 211-000 361.211                 | Invest. Earnings-LGIP                | 17,225                    | 22,893                       | 5,668                     |
| 211-000 361.212                 | Invest. Earnings-BNY Mellon          | 51,676                    | 64,738                       | 13,062                    |
| 211-000 361.250                 | Inv Service Fees (Contra)            | (1,597)                   | (1,772)                      | (175)                     |
| 211-000 362.100                 | Rent/Lease Income                    | 50,000                    | 50,000                       | -                         |
|                                 | <i>Miscellaneous Revenue Totals</i>  | 117,304                   | 135,859                      | 18,555                    |
| Department 000 - Revenue Totals |                                      | 933,304                   | 850,859                      | (82,445)                  |
|                                 | REVENUE TOTALS                       | 933,304                   | 850,859                      | (82,445)                  |

# Expenditure Summary

| G/L Account                                   | Account Description          | FY26 Adopted Budget | FY27 Department Budget | \$ Change FY26 to FY27 | FY27 Finance Review |
|-----------------------------------------------|------------------------------|---------------------|------------------------|------------------------|---------------------|
| Fund 211 - Solid Waste Mgmt.                  |                              |                     |                        |                        |                     |
| EXPENSE                                       |                              |                     |                        |                        |                     |
| Department 732 - Joint Powers Agreement (JPA) |                              |                     |                        |                        |                     |
| Services & Supplies                           |                              |                     |                        |                        |                     |
| 211-732 520.128                               | Federal/State Water Tests    | 20,000              | 20,000                 | -                      | 20,000              |
| 211-732 532.015                               | Maint & Repair               | 20,000              | 20,000                 | -                      | 20,000              |
|                                               | Services & Supplies Totals   | 40,000              | 40,000                 | -                      | 40,000              |
| Department 732 - Joint Powers                 |                              | 40,000              | 40,000                 | -                      | 40,000              |
| Department 733 - General                      |                              |                     |                        |                        |                     |
| Services & Supplies                           |                              |                     |                        |                        |                     |
| 211-733 520.085                               | Telephone/Communications     | 56                  | 56                     | -                      | 56                  |
| 211-733 520.091                               | Refuse                       | 330,000             | 330,000                | -                      | 330,000             |
| 211-733 520.114                               | Motor Pool Expense           | 392                 | 392                    | -                      | 384                 |
| 211-733 520.156                               | Risk Mgmt-County Insurance-  | 1,421               | 1,421                  | -                      | 1,808               |
| 211-733 520.198                               | Recycling Expense            | 91,000              | 91,000                 | -                      | 91,000              |
| 211-733 520.256                               | Risk Mgmt Cost Allocation    | 949                 | 949                    | -                      | 757                 |
| 211-733 521.500                               | Central Svcs Cost Allocation | 26,901              | 26,901                 | -                      | 28,863              |
| 211-733 532.015                               | Maint & Repair               | 20,000              | 20,000                 | -                      | 20,000              |
| 211-733 550.102                               | Bank Fees-Checking           | 861                 | 861                    | -                      | 938                 |
|                                               | Services & Supplies Totals   | 471,580             | 471,580                | -                      | 473,806             |

# Solid Waste Capital Requests

## Special Revenue Reserve Funding

| Fund/Dept | Department Name        | Capital Improvement Project                  | Prior Project Funding | FY2027 Budget | Project Budget Total | Funding Source    |
|-----------|------------------------|----------------------------------------------|-----------------------|---------------|----------------------|-------------------|
| 211/733   | Solid Waste Management | Transfer Station Fiber Communication Upgrade | \$100,000             | \$0           | \$100,000            | Fund 211 Reserves |
| 211/733   | Solid Waste Management | Transfer Station Weigh Scale Upgrade         | \$0                   | \$100,000     | \$100,000            | Fund 211 Reserves |

# Questions?

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# **DOUGLAS COUNTY**

# **BUDGET WORKSHOP**

Road Operating (232)  
Tahoe-Douglas Transportation District (236)  
Regional Transportation (430)

Fiscal Year 26-27

# Road Operating (232) Tahoe-Douglas Transportation District (236)

## Mission Statement

To Maintain Safe Roads for All

## Department Description

Road Operating maintains county road system through general maintenance, snow plowing, gravel road grading, street signs, street sweeping, striping, traffic signal and street light repair and operations.

Tahoe Douglas Transportation District maintains roadways and for users and participates in Transit Operations.



# Performance Measures and Workload Indicators

## **Road Operating (232):**

- Maintain Pavement
- Grade Roadside Ditches
- Grade Gravel Roads
- Refresh Pavement Markings & Striping
- Signs and Signals Visibility and Functionality

## **Tahoe-Douglas Transportation District (236):**

- Pavement Preservation
- Life Cycle Replacement Program
- TRPA Transportation Plan

# Goals and Accomplishments

## GOALS

- ❖ Purchase of 2 new Dump Trucks with Snowplow and Sander Attachments
- ❖ Crack Sealing, Patching and Overlays
- ❖ Local Road Maintenance (General Items, Sweeping, Grading)
- ❖ Continued County Wide Road Maintenance
- ❖ Master Signal Agreement With NDOT

## ACCOMPLISHMENTS

- ❖ Maintaining Roads within Funding Constraints
- ❖ Maintaining Relationships with Residents
- ❖ Annual Pavement Striping and Pavement Markings
- ❖ Replace Worn Out Regulatory Signs

# Full- Time Equivalent Positions

## Road Operating (232)

|                                    |      |                                  |      |
|------------------------------------|------|----------------------------------|------|
| Accounting Specialist              | 0.08 | Administrative Services Manager  | 0.05 |
| Civil Engineer                     | 0.15 | Director of Public Works         | 0.25 |
| Engineering Technician             | 0.15 | Office Specialist                | 0.08 |
| Road Maintenance Coordinator       | 1.00 | Road Maintenance Operator        | 4.00 |
| Road Maintenance Operator Senior   | 2.00 | Road Sign Maintenance Specialist | 1.00 |
| Transportation Engineering Manager | 0.40 |                                  |      |

**Total FTE - 9.16**

# Revenue Summary

| G/L Account                      | Account Description                     | FY26<br>Adopted<br>Budget | FY27<br>Finance<br>Tentative | \$ Change<br>FY26 to FY27 |
|----------------------------------|-----------------------------------------|---------------------------|------------------------------|---------------------------|
| Fund 232 - Road Operating        |                                         |                           |                              |                           |
| REVENUE                          |                                         |                           |                              |                           |
| Department 000 - Revenue         |                                         |                           |                              |                           |
| Taxes                            |                                         |                           |                              |                           |
| 232-000 311.900                  | Proceeds Of Mines                       | -                         | -                            | -                         |
| 232-000 318.422                  | Room Tax-East Fork-                     | 149,477                   | 150,000                      | 523                       |
| 232-000 335.515                  | Gas Tax.01 County Option                | 213,867                   | 217,373                      | 3,506                     |
|                                  | <i>Taxes Totals</i>                     | 363,344                   | 367,373                      | 4,029                     |
|                                  | <i>Intergovernmental Revenue</i>        |                           |                              |                           |
| 232-000 335.513                  | Gasoline Tax 2.35                       | 407,743                   | 400,965                      | (6,778)                   |
| 232-000 335.521                  | Gas Tax 1.75                            | 371,065                   | 377,092                      | 6,027                     |
| 232-000 335.522                  | Gas Tax 1.25                            | 217,074                   | 212,922                      | (4,152)                   |
|                                  | <i>Intergovernmental Revenue Totals</i> | 995,882                   | 990,979                      | (4,903)                   |
|                                  | <i>Miscellaneous Revenue</i>            |                           |                              |                           |
| 232-000 361.211                  | Invest. Earnings-LGIP                   | 18,595                    | 16,624                       | (1,971)                   |
| 232-000 361.212                  | Invest. Earnings-BNY Mellon             | 55,785                    | 47,011                       | (8,774)                   |
| 232-000 361.250                  | Inv Service Fees (Contra)               | (1,724)                   | (1,287)                      | 437                       |
|                                  | <i>Miscellaneous Revenue Totals</i>     | 72,656                    | 62,348                       | (10,308)                  |
|                                  | <i>Other Financing Sources</i>          |                           |                              |                           |
| 232-000 392.000                  | Transfers In                            | 100,000                   | 100,000                      | -                         |
|                                  | <i>Other Financing Sources Totals</i>   | 100,000                   | 100,000                      | -                         |
| Department 000 - Revenue Totals  |                                         | 1,531,882                 | 1,520,700                    | (11,182)                  |
|                                  | REVENUE TOTALS                          | 1,531,882                 | 1,520,700                    | (11,182)                  |
| Fund 232 - Road Operating Totals |                                         | 1,531,882                 | 1,520,700                    | (11,182)                  |

# Expenditure Summary

| G/L Account                     | Account Description          | FY26<br>Adopted<br>Budget | FY27<br>Department<br>Budget | \$ Change<br>FY26 to FY27 | FY27<br>Finance<br>Review |
|---------------------------------|------------------------------|---------------------------|------------------------------|---------------------------|---------------------------|
| Fund 232 - Road Operating       |                              |                           |                              |                           |                           |
| Department 431 - Road Operating |                              |                           |                              |                           |                           |
| Services & Supplies             |                              |                           |                              |                           |                           |
| 232-431 520.017                 | Snow Removal                 | 99,999                    | 19,999                       | (80,000)                  | 19,999                    |
| 232-431 520.037                 | Weed Spraying                | 24,000                    | 24,000                       | -                         | 24,000                    |
| 232-431 520.078                 | Printing & Binding           | 900                       | 900                          | -                         | 900                       |
| 232-431 520.085                 | Telephone/Communications     | 5,800                     | 5,800                        | -                         | 5,800                     |
| 232-431 520.088                 | Utilities                    | 71,903                    | 71,903                       | -                         | 71,903                    |
| 232-431 520.107                 | Maint Equip                  | 42                        | 42                           | -                         | 42                        |
| 232-431 520.113                 | Maint Traffic Light          | 115,000                   | 115,000                      | -                         | -                         |
| 232-431 520.114                 | Motor Pool Expense           | 22,494                    | 22,494                       | -                         | 26,070                    |
| 232-431 520.116                 | Veh. Maint-Co Shop           | 252,038                   | 252,038                      | -                         | 236,249                   |
| 232-431 520.136                 | Rents & Leases Equipment     | 18,273                    | 18,273                       | -                         | 18,273                    |
| 232-431 520.156                 | Risk Mgmt-County Insurance-  | 23,855                    | 23,855                       | -                         | 30,195                    |
| 232-431 520.158                 | Fees Or Permits              | 103                       | 103                          | -                         | 103                       |
| 232-431 520.170                 | Memberships                  | 536                       | 536                          | -                         | 536                       |
| 232-431 520.200                 | Training & Education         | 680                       | 680                          | -                         | 680                       |
| 232-431 520.256                 | Risk Mgmt Cost Allocation    | 13,946                    | 13,946                       | -                         | 12,640                    |
| 232-431 521.100                 | Professional Services        | 309                       | 309                          | -                         | 309                       |
| 232-431 521.140                 | Physicals/Preventative       | 125                       | 125                          | -                         | 125                       |
| 232-431 521.500                 | Central Svcs Cost Allocation | 106,774                   | 106,774                      | -                         | 148,733                   |
| 232-431 532.003                 | Gas & Oil                    | 55,929                    | 55,929                       | -                         | 55,929                    |
| 232-431 532.006                 | Small Tools                  | 623                       | 623                          | -                         | 623                       |
| 232-431 532.028                 | Uniforms                     | 2,948                     | 2,948                        | -                         | 2,948                     |
| 232-431 532.032                 | Clothing(Non-Uniform)        | 309                       | 309                          | -                         | 309                       |
| 232-431 532.091                 | Signs                        | 20,024                    | 20,024                       | -                         | 20,024                    |
| 232-431 532.094                 | Other Maintenance Supply     | 245,552                   | 325,552                      | 80,000                    | 325,552                   |
| 232-431 532.105                 | Safety Supplies              | 1,383                     | 1,383                        | -                         | 1,383                     |
| 232-431 533.800                 | Office Supplies              | 1,216                     | 1,216                        | -                         | 1,216                     |
| 232-431 550.102                 | Bank Fees-Checking           | 930                       | 930                          | -                         | 681                       |
|                                 | Services & Supplies Totals   | 1,085,691                 | 1,085,691                    | -                         | 1,005,222                 |



# Full- Time Equivalent Positions

## Tahoe-Douglas Transportation District (236)

|                                    |      |                   |      |
|------------------------------------|------|-------------------|------|
| Accounting Specialist              | 0.02 | Civil Engineer    | 0.05 |
| Director of Public Works           | 0.10 | Office Specialist | 0.02 |
| Transportation Engineering Manager | 0.10 |                   |      |

Total FTE - .29

# Revenue Summary

| G/L Account                          | Account Description                 | FY26<br>Adopted<br>Budget | FY27<br>Finance<br>Tentative | \$ Change<br>FY26 to FY27 |
|--------------------------------------|-------------------------------------|---------------------------|------------------------------|---------------------------|
| Fund 236 - Tahoe-Douglas Trans.Dist. |                                     |                           |                              |                           |
| REVENUE                              |                                     |                           |                              |                           |
| Department 000 - Revenue             |                                     |                           |                              |                           |
| Taxes                                |                                     |                           |                              |                           |
| 236-000 318.420                      | Room Tax-Lake Tahoe-                | 1,036,574                 | 846,151                      | (190,423)                 |
| 236-000 318.421                      | Room Tax-Lake Tahoe-VHR             | 319,094                   | 243,435                      | (75,659)                  |
|                                      | <i>Taxes Totals</i>                 | 1,355,668                 | 1,089,586                    | (266,082)                 |
|                                      | <i>Miscellaneous Revenue</i>        |                           |                              |                           |
| 236-000 361.211                      | Invest. Earnings-LGIP               | 27,622                    | 34,835                       | 7,213                     |
| 236-000 361.212                      | Invest. Earnings-BNY Mellon         | 82,865                    | 98,510                       | 15,645                    |
| 236-000 361.250                      | Inv Service Fees (Contra)           | (2,561)                   | (2,697)                      | (136)                     |
|                                      | <i>Miscellaneous Revenue Totals</i> | 107,926                   | 130,648                      | 22,722                    |
|                                      | Department 000 - Revenue Totals     | 1,463,594                 | 1,220,234                    | (243,360)                 |
|                                      | REVENUE TOTALS                      | 1,463,594                 | 1,220,234                    | (243,360)                 |
| Fund 236 - Tahoe-Douglas Trans.Dist. | Totals                              | 1,463,594                 | 1,220,234                    | (243,360)                 |

# Expenditure Summary

| G/L Account                                | Account Description          | FY26<br>Adopted<br>Budget | FY27<br>Department<br>Budget | \$ Change<br>FY26 to FY27 | FY27<br>Finance<br>Review |
|--------------------------------------------|------------------------------|---------------------------|------------------------------|---------------------------|---------------------------|
| Fund 236 - Tahoe-Douglas Trans.Dist.       |                              |                           |                              |                           |                           |
| Department 828 - Tahoe-Douglas Trans.Dist. |                              |                           |                              |                           |                           |
| <i>Services &amp; Supplies</i>             |                              |                           |                              |                           |                           |
| 236-828 520.017                            | Snow Removal                 | 68,375                    | 68,375                       | -                         | 68,375                    |
| 236-828 520.114                            | Motor Pool Expense           | 1,075                     | 1,075                        | -                         | 1,097                     |
| 236-828 520.156                            | Risk Mgmt-County Insurance-  | 736                       | 736                          | -                         | 937                       |
| 236-828 520.170                            | Memberships                  | 12,000                    | 12,000                       | -                         | 12,000                    |
| 236-828 520.256                            | Risk Mgmt Cost Allocation    | 624                       | 624                          | -                         | 392                       |
| 236-828 520.603                            | Transport Service            | 50,000                    | 50,000                       | -                         | 50,000                    |
| 236-828 521.500                            | Central Svcs Cost Allocation | 18,342                    | 18,342                       | -                         | 21,028                    |
| 236-828 533.835                            | Tahoe Ski Bus                | 25,000                    | 25,000                       | -                         | 25,000                    |
| 236-828 550.102                            | Bank Fees-Checking           | 1,381                     | 1,381                        | -                         | 1,428                     |
| 236-828 565.225                            | Room Tax Distribution to     | 1,900,000                 | 1,900,000                    | -                         | 1,450,000                 |
| <i>Services &amp; Supplies Totals</i>      |                              | 2,077,533                 | 2,077,533                    | -                         | 1,630,257                 |

# Operating Expense Increase Request

## Tahoe-Douglas Transportation District (Fund 236)

| Fund/Dept | Department Name               | Operating Expense Increase Request | Current<br>FY2027<br>Budget | Expense<br>Increase<br>Request | FY2026 /27<br>Budget | Funding Source                    |
|-----------|-------------------------------|------------------------------------|-----------------------------|--------------------------------|----------------------|-----------------------------------|
| 236/828   | Tahoe-Douglas Trans. District | Snow plow contracts in Tahoe Basin | \$68,375                    | \$65,625                       | \$134,000            | Fund 236-828 520.017 Snow Removal |

Snow plow contract for services in the Tahoe Basin are being transferred from Road Operating to Tahoe-Douglas Transportation District.

# Tahoe-Douglas Trans. District Capital Requests

## Special Revenue Reserve Funding

| Fund/Dept | Department Name                       | Capital Improvement Project | Prior Project Funding | FY 2026/27 Budget | Project Budget Total | Funding Source    |
|-----------|---------------------------------------|-----------------------------|-----------------------|-------------------|----------------------|-------------------|
| 236/828   | Tahoe-Douglas Transportation District | Lake Parkway Mill and Fill  | \$3,060,000           | \$1,060,000       | \$4,120,000          | Fund 236 Reserves |

# Regional Transportation Commission (430)

## Mission Statement

To Maintain Safe Roads for All

## Department Description

Regional Transportation Commission is responsible for the design, facilitation and administration of regional road construction through capital improvements projects. Includes reconstruction of existing roads and construction of new roads and maintaining engineering standards for all modes of transportations.



# Performance Measures and Workload Indicators

## **Regional Transportation Commission (430):**

- Meet Project needs required to maintain Safe Roads for All
- Meet Development Agreements
- Meet Projects as Identified in the Transportation Master Plan



# Goals and Accomplishments

## GOALS

- ❖ Road Pavement Preservation Program
- ❖ Planning to Improve Traffic Safety and Level of Service
- ❖ Safe Streets For All Plan
- ❖ Geotechnical Reports for Pavement Reconstruction  
(Kimmerling Road and Pinenut Road)

## ACCOMPLISHMENTS

- ❖ Annual Chip and Slurry Seal on Regional Roads
- ❖ Muller Parkway Construction (In Process)

# Full- Time Equivalent Positions

## Regional Transportation Fund (430)

|                                    |      |                                 |      |
|------------------------------------|------|---------------------------------|------|
| Accounting Specialist              | 0.08 | Administrative Services Manager | 0.08 |
| Civil Engineer                     | 0.80 | Deputy Director                 | 0.12 |
| Director of Public Works           | 0.05 | Office Specialist               | 0.08 |
| Transportation Engineering Manager | 0.50 |                                 |      |

**Total FTE - 1.70**

# Revenue Summary

| G/L Account                                      | Account Description                     | FY26<br>Adopted<br>Budget | FY27<br>Finance<br>Tentative | \$ Change<br>FY26 to FY27 |
|--------------------------------------------------|-----------------------------------------|---------------------------|------------------------------|---------------------------|
| <b>Fund 430 - Regional Transportation</b>        |                                         |                           |                              |                           |
| Department 000 - Revenue                         |                                         |                           |                              |                           |
| <i>Taxes</i>                                     |                                         |                           |                              |                           |
| 430-000 311.100                                  | Ad Valorem Current                      | 1,833,728                 | 1,961,727                    | 127,999                   |
| 430-000 311.200                                  | Centrally Assessed Property             | 30,011                    | 34,341                       | 4,330                     |
| 430-000 311.700                                  | Personal Property Current               | 60,113                    | 72,435                       | 12,322                    |
| 430-000 318.205                                  | Road Resid.Const.Tax                    | 165,125                   | 156,000                      | (9,125)                   |
| 430-000 318.206                                  | Road Commercial Const.Tax               | 111,955                   | 95,000                       | (16,955)                  |
|                                                  | <i>Taxes Totals</i>                     | 2,200,932                 | 2,319,503                    | 118,571                   |
| <i>Intergovernmental Revenue</i>                 |                                         |                           |                              |                           |
| 430-000 335.520                                  | Gasoline Tax                            | 1,914,984                 | 1,946,380                    | 31,396                    |
|                                                  | <i>Intergovernmental Revenue Totals</i> | 1,914,984                 | 1,946,380                    | 31,396                    |
| <i>Miscellaneous Revenue</i>                     |                                         |                           |                              |                           |
| 430-000 361.211                                  | Invest. Earnings-LGIP                   | 110,963                   | 39,977                       | (70,986)                  |
| 430-000 361.212                                  | Invest. Earnings-BNY Mellon             | 332,889                   | 113,049                      | (219,840)                 |
| 430-000 361.250                                  | Inv Service Fees (Contra)               | (10,289)                  | (3,095)                      | 7,194                     |
|                                                  | <i>Miscellaneous Revenue Totals</i>     | 433,563                   | 149,931                      | (283,632)                 |
| <b>Fund 430 - Regional Transportation Totals</b> |                                         | <b>4,549,479</b>          | <b>4,415,814</b>             | <b>(133,665)</b>          |

# Expenditure Summary

| G/L Account                              | Account Description          | FY26 Adopted<br>Budget | FY27<br>Department<br>Budget | \$ Change FY26<br>to FY27 | FY27 Finance<br>Review |
|------------------------------------------|------------------------------|------------------------|------------------------------|---------------------------|------------------------|
| Fund 430 - Regional Transportation       |                              |                        |                              |                           |                        |
| EXPENSE                                  |                              |                        |                              |                           |                        |
| Department 421 - Regional Transportation |                              |                        |                              |                           |                        |
| Services & Supplies                      |                              |                        |                              |                           |                        |
| 430-421 520.085                          | Telephone/Communications     | 1,500                  | 1,500                        | -                         | 1,500                  |
| 430-421 520.114                          | Motor Pool Expense           | 12,557                 | 12,557                       | -                         | 12,984                 |
| 430-421 520.156                          | Risk Mgmt-County Insurance-  | 5,076                  | 5,076                        | -                         | 6,459                  |
| 430-421 520.170                          | Memberships                  | 4,644                  | 4,644                        | -                         | 4,644                  |
| 430-421 520.256                          | Risk Mgmt Cost Allocation    | 4,074                  | 4,074                        | -                         | 2,704                  |
| 430-421 521.100                          | Professional Services        | 10,000                 | 10,000                       | -                         | 10,000                 |
| 430-421 521.500                          | Central Svcs Cost Allocation | 55,731                 | 55,731                       | -                         | 103,970                |
| 430-421 532.118                          | Major Repair and             | 780,000                | 780,000                      | -                         | 780,000                |
| 430-421 533.806                          | Software                     | 346                    | 346                          | -                         | 346                    |
| 430-421 533.817                          | Small Projects               | 3,257                  | 3,257                        | -                         | 3,257                  |
| 430-421 550.102                          | Bank Fees-Checking           | 5,548                  | 5,548                        | -                         | 1,638                  |
|                                          | Services & Supplies Totals   | 882,733                | 882,733                      | -                         | 927,502                |

# Operating Expense Increase Request

## Regional Transportation (Fund 430)

| Fund/Dept | Department Name         | Operating Expense Increase Request  | Current<br>FY2027<br>Budget | Expense<br>Increase<br>Request | FY2026 /27<br>Budget | Funding Source                          |
|-----------|-------------------------|-------------------------------------|-----------------------------|--------------------------------|----------------------|-----------------------------------------|
| 430/421   | Regional Transportation | Traffic Signal Maintenance Contract | \$0                         | \$250,000                      | \$250,000            | Fund 430-421 520.113 Signal Maintenance |

Traffic signal maintenance is under contract with Carson City. Traffic signals are on regional roads. Cost is being appropriately transferred from Road Operating to Regional Transportation.

# Regional Transportation Capital Requests

## Special Revenue – Unfunded

| Fund/Dept | Department Name         | Capital Improvement Project                   | Prior Project Funding | FY 2026/27 Budget | Project Budget Total | Funding Source    |
|-----------|-------------------------|-----------------------------------------------|-----------------------|-------------------|----------------------|-------------------|
| 430/421   | Regional Transportation | Pinenut Road Reconstruction                   | \$0                   | \$2,475,000       | \$2,475,000          | Fund 430 Unfunded |
| 430/421   | Regional Transportation | Johnson Lane Reconstruction (Heybourne-Vicky) | \$0                   | \$0               | \$3,500,000          | Fund 430 Unfunded |
| 430/421   | Regional Transportation | Kimmerling Road Reconstruction                | \$0                   | \$0               | \$3,400,000          | Fund 430 Unfunded |
| 430/421   | Regional Transportation | Mottsville Road Reconstruction                | \$0                   | \$0               | \$4,875,000          | Fund 430 Unfunded |

# Questions?

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# **DOUGLAS COUNTY BUDGET WORKSHOP**

**Public Works – Building Services**  
**Fiscal Year 26-27**

# Public Works – Building Services

## Mission Statement

To provide efficient, high-quality maintenance of Douglas County facilities for the health, well-being and convenience of citizens, visitors and staff.

## Department Description

Maintain building appearance, function, safety, and security. Keep all equipment running as efficiently and effective as possible. Provide project management with outside contractors for major facility repairs.



# Performance Measures and Workload Indicators

- 1586 work requests addressed and closed
- Maintain approximately 350,000 sq. ft. of building space
- Service 22 locations between the Valley and the Lake
- Minden-Tahoe Airport
  - Administration building, Maintenance hangar, P-51 Court office, seven (7) County owned hangar buildings with 78 hangars
  - After-hours support, snow plowing, mowing, weed control

# Goals and Accomplishments

## GOALS

- ❖ Complete remaining 4-elevators of the modernization project
- ❖ Complete Tahoe Admin Building fire sprinkler upgrade
- ❖ Manage remodel of BOCC chambers
- ❖ Continue to reduce outside service costs and improve efficiency

## ACCOMPLISHMENTS

- ❖ JLEC roof replacement
- ❖ JLEC emergency boiler replacement
- ❖ Minden Inn carpet upgrade - maintain historic look
- ❖ Upgraded BOCC Dias work surface

# Full- Time Equivalent Positions

## Public Works

### Building

|                           |      |                                 |      |
|---------------------------|------|---------------------------------|------|
| Accounting Specialist     | 0.15 | Administrative Services Manager | 0.10 |
| Director of Public Works  | 0.04 | Facilities and Fleet Manager    | 0.45 |
| Maintenance Specialist Sr | 1.00 | Maintenance Specialist          | 2.00 |

**Total FTE - 3.74**

# Expenditure Summary

| G/L Account                                     | Account Description        | FY26<br>Adopted<br>Budget | FY27<br>Department<br>Budget | \$ Change<br>FY26 to FY27 | FY27<br>Finance<br>Review |
|-------------------------------------------------|----------------------------|---------------------------|------------------------------|---------------------------|---------------------------|
| Fund 101 - General Fund                         |                            |                           |                              |                           |                           |
| Department 521 - Public Works-Building Services |                            |                           |                              |                           |                           |
| Services & Supplies                             |                            |                           |                              |                           |                           |
| 101-521 520.072                                 | Advertising                | -                         | 2,000                        | 2,000                     | 2,000                     |
| 101-521 520.085                                 | Telephone/Communications   | 2,217                     | 2,217                        | -                         | 2,217                     |
| 101-521 520.088                                 | Utilities                  | 491,335                   | 466,335                      | (25,000)                  | 466,335                   |
| 101-521 520.097                                 | Maint B&G                  | 172,000                   | 172,000                      | -                         | 172,000                   |
| 101-521 520.098                                 | Janitorial Services        | 279,300                   | 279,300                      | -                         | 279,300                   |
| 101-521 520.107                                 | Maint Equip                | 5,000                     | 5,000                        | -                         | 5,000                     |
| 101-521 520.114                                 | Motor Pool Expense         | 30,627                    | 30,627                       | -                         | 30,281                    |
| 101-521 520.116                                 | Veh. Maint-Co Shop         | 1,107                     | 1,107                        | -                         | 8,849                     |
| 101-521 520.200                                 | Training & Education       | 2,000                     | 2,000                        | -                         | 2,000                     |
| 101-521 521.100                                 | Professional Services      | 1,429                     | 1,429                        | -                         | 1,429                     |
| 101-521 532.003                                 | Gas & Oil                  | 7,200                     | 9,500                        | 2,300                     | 9,500                     |
| 101-521 532.006                                 | Small Tools                | 32                        | 2,000                        | 1,968                     | 2,000                     |
| 101-521 532.028                                 | Uniforms                   | 2,000                     | 2,000                        | -                         | 2,000                     |
| 101-521 532.065                                 | Institutional Supplies     | 29,020                    | 29,020                       | -                         | 29,020                    |
| 101-521 532.092                                 | Building Supplies          | 33,396                    | 33,396                       | -                         | 33,396                    |
| 101-521 533.800                                 | Office Supplies            | 98                        | 98                           | -                         | 98                        |
| 101-521 550.141                                 | Assigned Use - 2023R-016   | 100,000                   | 100,000                      | -                         | 100,000                   |
|                                                 | Services & Supplies Totals | 1,156,761                 | 1,138,029                    | (18,732)                  | 1,145,425                 |

# Building Services Capital Requests

## Extraordinary Maintenance Funding

| Fund/Dept | Department Name                | Capital Improvement Project                 | Prior Project Funding | FY 2026/27 Budget | Project Budget Total | Funding Source            |
|-----------|--------------------------------|---------------------------------------------|-----------------------|-------------------|----------------------|---------------------------|
| 101/521   | Public Works-Building Services | Elevator Compliance Upgrades                | \$1,575,000           | \$0               | \$1,575,000          | Extraordinary Maintenance |
| 101/521   | Public Works-Building Services | Tahoe Judicial-Admin Fire Sprinkler Upgrade | \$0                   | \$90,000          | \$90,000             | Fund 101-521 Reserves     |
| 101/521   | Public Works-Building Services | Minden Inn Siding & Lower Roof              | \$0                   | \$0               | \$200,000            | Fund 101-521 Unfunded     |
| 101/521   | Public Works-Building Services | Tahoe Judicial-Admin Exterior Repair        | \$0                   | \$0               | \$450,000            | Fund 101-521 Unfunded     |
| 101/521   | Public Works-Building Services | Historic Courthouse Emergency Power Upgrade | \$0                   | \$0               | \$225,000            | Fund 101-521 Unfunded     |



# Questions?

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# **DOUGLAS COUNTY** **BUDGET WORKSHOP**

**Public Works – Fleet Services**  
**Fiscal Year 26-27**

# Public Works – Fleet Services

## Mission Statement

To provide an unbending commitment of quality service to ensure that Douglas County vehicles and equipment are maintained for the health and safety of County staff.

## Department Description

Maintain Douglas County fleet including sheriff's vehicles, heavy equipment, emergency equipment and generators. Prepare all Douglas County vehicles and equipment for duty. Manage fleet vehicle and equipment replacement.



# Performance Measures and Workload Indicators

- Sheriff's Department – 151 vehicles, 9 motorcycles, 7 UTV's, 33 trailers, 3 boats, 2 snow cats, 2 snow mobiles
- Motor Pool – 94 vehicles
- Road Department – 7 vehicles, 12 trucks, 11 trailers, 20 heavy equipment
- Storm Water – 4 trucks, 3 trailers, 2 heavy equipment
- Community Services – 54 vehicles, 24 trailers, 15 UTV's
- DART – 10 buses, 4 vans
- Airport – 2 vehicles, 1 trailer, 1 ATV, 4 heavy equipment

Provide service for all Douglas County Departments including the Towns, China Spring and MGSD vehicles and equipment.

# Goals and Accomplishments

## GOALS

- ❖ Maintain all Douglas County vehicles and equipment at the highest safety standards
- ❖ Provide safe, reliable, efficient, cost-effective vehicles and equipment services to the County

## ACCOMPLISHMENTS

Provided Service and Support for:

- ❖ 322 vehicles, 72 trailers, 48 heavy equipment, 26 heavy equipment, 70 mobile equipment, 9 motorcycles, 3 boats
- ❖ New vehicle and equipment preparation
- ❖ Facilitate the purchase and replacement of vehicles and equipment
- ❖ 18% increase of completed Repair Work Orders from FY2024/25

# Full- Time Equivalent Positions

## Motor Pool/Vehicle Maintenance

|                                   |      |                                 |      |
|-----------------------------------|------|---------------------------------|------|
| Accounting Specialist             | 0.27 | Administrative Services Manager | 0.20 |
| Director of Public Works          | 0.02 | Facilities and Fleet Manager    | 0.55 |
| Fleet Services Master Tech Senior | 1.00 | Fleet Services Master Tech      | 3.00 |
| Fleet Services Technician         | 1.00 | Office Specialist               | 0.27 |

**Total FTE - 6.31**

# Revenue Summary

| G/L Account                         | Account Description                   | FY26<br>Adopted<br>Budget | FY27<br>Finance<br>Tentative | \$ Change<br>FY26 to FY27 |
|-------------------------------------|---------------------------------------|---------------------------|------------------------------|---------------------------|
| Fund 313 - Motor Pool/Vehicle Maint | REVENUE                               |                           |                              |                           |
| Department 000 - Revenue            |                                       |                           |                              |                           |
|                                     | <i>Charges For Service</i>            |                           |                              |                           |
| 313-000 341.701                     | Motor Pool Fees                       | 715,541                   | 709,012                      | (6,529)                   |
| 313-000 341.702                     | Vehicle Repair Charges                | 1,400,540                 | 1,490,102                    | 89,562                    |
|                                     | <i>Charges For Service Totals</i>     | 2,116,081                 | 2,199,114                    | 83,033                    |
|                                     | <i>Miscellaneous Revenue</i>          |                           |                              |                           |
| 313-000 361.211                     | Invest. Earnings-LGIP                 | 8,105                     | 12,880                       | 4,775                     |
| 313-000 361.212                     | Invest. Earnings-BNY Mellon           | 24,314                    | 36,422                       | 12,108                    |
| 313-000 361.250                     | Inv Service Fees (Contra)             | (751)                     | (997)                        | (246)                     |
|                                     | <i>Miscellaneous Revenue Totals</i>   | 31,668                    | 48,305                       | 16,637                    |
|                                     | <i>Other Financing Sources</i>        |                           |                              |                           |
| 313-000 391.101                     | Sale of Property - Capital            | 39,000                    | 26,500                       | (12,500)                  |
|                                     | <i>Other Financing Sources Totals</i> | 39,000                    | 26,500                       | (12,500)                  |
| Fund 313 - Motor Pool/Vehicle Maint | Totals                                | 2,186,749                 | 2,273,919                    | 87,170                    |



# Expenditure Summary

| G/L Account                          | Account Description          | FY26<br>Adopted<br>Budget | FY27<br>Department<br>Budget | \$ Change<br>FY26 to FY27 | FY27<br>Finance<br>Review |
|--------------------------------------|------------------------------|---------------------------|------------------------------|---------------------------|---------------------------|
| Fund 313 - Motor Pool/Vehicle Maint  |                              |                           |                              |                           |                           |
| EXPENSE                              |                              |                           |                              |                           |                           |
| Department 821 - Motor Pool          |                              |                           |                              |                           |                           |
| Services & Supplies                  |                              |                           |                              |                           |                           |
| 313-821 520.107                      | Maint Equip                  | 1,100                     | 1,100                        | -                         | 1,100                     |
| 313-821 520.116                      | Veh. Maint-Co Shop           | 184,098                   | 184,098                      | -                         | 186,025                   |
| 313-821 520.136                      | Rents & Leases Equipment     | 15,830                    | 18,000                       | 2,170                     | 18,000                    |
| 313-821 520.156                      | Risk Mgmt-County Insurance-  | 1,142                     | 1,142                        | -                         | 1,453                     |
| 313-821 520.256                      | Risk Mgmt Cost Allocation    | 716                       | 716                          | -                         | 608                       |
| 313-821 521.500                      | Central Svcs Cost Allocation | 13,294                    | 13,294                       | -                         | 26,653                    |
| 313-821 532.003                      | Gas & Oil                    | 127,580                   | 122,580                      | (5,000)                   | 122,580                   |
| 313-821 550.102                      | Bank Fees-Checking           | 405                       | 405                          | -                         | 528                       |
| Services & Supplies Totals           |                              | 344,165                   | 341,335                      | (2,830)                   | 356,947                   |
| Department 829 - Vehicle Maintenance |                              |                           |                              |                           |                           |
| Services & Supplies                  |                              |                           |                              |                           |                           |
| 313-829 520.085                      | Telephone/Communications     | 899                       | 899                          | -                         | 899                       |
| 313-829 520.088                      | Utilities                    | 21,500                    | 21,500                       | -                         | 21,500                    |
| 313-829 520.107                      | Maint Equip                  | 2,560                     | 2,560                        | -                         | 2,560                     |
| 313-829 520.114                      | Motor Pool Expense           | 13,056                    | 13,056                       | -                         | 12,956                    |
| 313-829 520.118                      | Veh.Maint-Outside Repairs    | 38,079                    | 38,079                       | -                         | 38,079                    |
| 313-829 520.156                      | Risk Mgmt-County Insurance-  | 14,871                    | 14,871                       | -                         | 18,924                    |
| 313-829 520.200                      | Training & Education         | 433                       | 433                          | -                         | 433                       |
| 313-829 520.256                      | Risk Mgmt Cost Allocation    | 8,369                     | 8,369                        | -                         | 7,922                     |
| 313-829 521.100                      | Professional Services        | 75                        | 75                           | -                         | 75                        |
| 313-829 521.500                      | Central Svcs Cost Allocation | 148,196                   | 148,196                      | -                         | 181,412                   |
| 313-829 532.001                      | Operating Supplies           | 10,000                    | 15,000                       | 5,000                     | 15,000                    |
| 313-829 532.003                      | Gas & Oil                    | 98                        | 98                           | -                         | 98                        |
| 313-829 532.004                      | Tires                        | 104,000                   | 104,000                      | -                         | 104,000                   |
| 313-829 532.005                      | Parts                        | 268,395                   | 263,395                      | (5,000)                   | 263,395                   |
| 313-829 532.006                      | Small Tools                  | 2,764                     | 2,764                        | -                         | 2,764                     |
| 313-829 532.016                      | Automotive Fluids            | 29,000                    | 29,000                       | -                         | 29,000                    |
| 313-829 532.028                      | Uniforms                     | 5,562                     | 5,562                        | -                         | 5,562                     |
| 313-829 532.056                      | Subscriptions - Non-Software | 6,036                     | 6,036                        | -                         | 6,036                     |
| 313-829 533.800                      | Office Supplies              | 534                       | 534                          | -                         | 534                       |
| 313-829 533.802                      | Small Equipment              | 7,117                     | 7,117                        | -                         | 7,117                     |
| 313-829 533.806                      | Software                     | 927                       | 927                          | -                         | 927                       |
| Services & Supplies Totals           |                              | 682,471                   | 682,471                      | -                         | 719,193                   |

# Fleet Services Capital Requests

## Vehicle Replacement Reserve Funding

| Fund/Dept | Department Name                 | Capital Improvement Project | Prior Project Funding | FY 2026/27 Budget | Project Budget Total | Funding Source               |
|-----------|---------------------------------|-----------------------------|-----------------------|-------------------|----------------------|------------------------------|
| 313/821   | Public Works-Fleet (Motor Pool) | Vehicle Replacement         | N/A                   | \$240,613         | N/A                  | Vehicle Replacement Reserves |

# Questions?

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# **DOUGLAS COUNTY BUDGET WORKSHOP**

**Minden-Tahoe Airport  
Fiscal Year 26-27**

# Minden-Tahoe Airport

## Mission Statement

A welcoming rural airport providing safe, high quality and high value general aviation services and facilities that brings substantial benefits to local residents and businesses.

## Department Description

A Non-Towered General Aviation Airport that serves a wide variety of aviation activities for the community and visitors.

A safe, friendly, premier general aviation community airport promoted through public education, awareness and business development with sustainable growth.





**The Minden-Tahoe general aviation airport provides support to a variety of essential services like:**

- ✓ Medical Transport / Fire Response
- ✓ Law Enforcement / Civil Air Patrol Search and Rescue (AF)
- ✓ Youth Programs
- ✓ Agricultural Operations
- ✓ Business Travel / Charter Flights
- ✓ Flight Training



**The Airport Staff is responsible for the operation, management, and ground safety of the users.**

- ✓ Maintain and manage 996 acres; 71 Land Leases and 78 County owned hangars.
- ✓ Perform maintenance on airport facilities, equipment and over 3 million square feet of runways, taxiways, & ramps.
- ✓ Maintain relationships with the FAA and NDOT while ensuring compliance with federal, state, and local regulations.
- ✓ Plans & executes capital improvements by procuring federal funding while staying in compliance with all grant assurances.
- ✓ Maintain public relations

# What Minden-Tahoe Airport Provides the Community

Minden-Tahoe Airport is home to many recreational businesses; a frequent destination for vacationers coming to ski, backpack, golf and many other activities.

- Skydiving
- Flight instruction, and other light sport flying
- World renown soaring - Glider Rides
- Airshows
- Chartered Flights
- Youth Programs

General aviation airports have a significant role in rural communities, making them crucial for local economies and emergency response situations.



# Performance Measures and Workload Indicators

1. Annual Aircraft Operations
  - a. Approx. 50,000
2. Hangar Occupancy Rate
  - a. 100%
  - b. 79 People on waitlist
3. Operating Revenue vs. Expenses
  - a. 2024 Reserve \$1,459,101
  - b. 2025 Reserve \$2,082,622
4. Capital Improvement Project Completion
5. Community & Economic Impact
  - a. 15 Commercial Operators
  - b. Airport Discovery Day

# Goals and Accomplishments

## GOALS

- ❖ Airport Master Plan Update
- ❖ Inaugural Minden-Tahoe Skyfest Airshow
- ❖ Taxiway A lighting design project
- ❖ Promote development with sustainable growth
- ❖ Public outreach and education

## ACCOMPLISHMENTS

- ❖ Renovated Airport Administration building to provide a public restroom on the Transient Ramp.
- ❖ Completed 2016 fence project by installing the remaining fencing at the Runway 34 end.
- ❖ Maintained high safety and regulatory compliance standards
- ❖ Hosted community aviation events and outreach programs
- ❖ Upgraded the airport camera system

# Full- Time Equivalent Positions

## Minden-Tahoe Airport

|                        |      |                               |      |
|------------------------|------|-------------------------------|------|
| Airport Manager        | 1.00 | Airport Operations Specialist | 1.00 |
| Office Assistant       | 1.00 | Office Specialist             | 0.58 |
| Maintenance Specialist | 1.00 |                               |      |

**Total FTE - 4.58**

# Revenue Summary

| G/L Account                               | Account Description                     | FY26<br>Adopted<br>Budget | FY27<br>Finance<br>Tentative | \$ Change<br>FY26 to FY27 |
|-------------------------------------------|-----------------------------------------|---------------------------|------------------------------|---------------------------|
| Fund 360 - Airport Enterprise Fund        |                                         |                           |                              |                           |
| Department 000 - Revenue                  |                                         |                           |                              |                           |
| Intergovernmental Revenue                 |                                         |                           |                              |                           |
| 360-000 331.845                           | Grant-NDOT-State                        | -                         | 69,449                       | 69,449                    |
| 360-000 335.500                           | Aviation Gas Tax                        | 7,901                     | 4,781                        | (3,120)                   |
| 360-000 335.501                           | Jet Fuel Tax-1¢                         | 3,809                     | 3,243                        | (566)                     |
|                                           | <i>Intergovernmental Revenue Totals</i> | 11,710                    | 77,473                       | 65,763                    |
| Charges For Service                       |                                         |                           |                              |                           |
| 360-000 341.520                           | P-51 Maint.Fees                         | -                         | 69,434                       | 69,434                    |
| 360-000 341.646                           | Admin Fee                               | 7,559                     | 3,750                        | (3,809)                   |
| 360-000 344.600                           | Airport Tie Downs                       | 25,816                    | 25,000                       | (816)                     |
| 360-000 344.602                           | Airport Rent/Lease Income               | 391,575                   | 488,376                      | 96,801                    |
| 360-000 344.603                           | Airport Building Rental                 | 139,200                   | 139,200                      | -                         |
| 360-000 344.604                           | Airport Land Lease Income               | 387,680                   | 50,798                       | (336,882)                 |
| 360-000 344.605                           | Commercial Operator Fee                 | 3,300                     | 6,200                        | 2,900                     |
| 360-000 344.606                           | GASB 87 Airport Lease                   | -                         | 334,473                      | 334,473                   |
| 360-000 344.630                           | Fuel Flowage Fees                       | 15,100                    | 15,100                       | -                         |
| 360-000 360.810                           | Late Charges                            | 4,700                     | -                            | (4,700)                   |
|                                           | <i>Charges For Service Totals</i>       | 974,930                   | 1,132,331                    | 157,401                   |
| Miscellaneous Revenue                     |                                         |                           |                              |                           |
| 360-000 360.250                           | Special Events                          | -                         | -                            | -                         |
| 360-000 361.211                           | Invest. Earnings-LGIP                   | 11,488                    | 15,087                       | 3,599                     |
| 360-000 361.212                           | Invest. Earnings-BNY Mellon             | 34,464                    | 42,665                       | 8,201                     |
| 360-000 361.250                           | Inv Service Fees (Contra)               | (1,065)                   | (1,168)                      | (103)                     |
|                                           | <i>Miscellaneous Revenue Totals</i>     | 44,887                    | 56,584                       | 11,697                    |
| Other Financing Sources                   |                                         |                           |                              |                           |
| 360-000 392.000                           | Transfers In                            | 41,550                    | -                            | (41,550)                  |
|                                           | <i>Other Financing Sources Totals</i>   | 41,550                    | -                            | (41,550)                  |
| Fund 360 - Airport Enterprise Fund Totals |                                         | 1,073,077                 | 1,266,388                    | 193,311                   |

# Expenditure Summary

| G/L Account                        | Account Description          | FY26<br>Adopted<br>Budget | FY27<br>Department<br>Budget | \$ Change<br>FY26 to FY27 | FY27<br>Finance<br>Review |
|------------------------------------|------------------------------|---------------------------|------------------------------|---------------------------|---------------------------|
| Fund 360 - Airport Enterprise Fund |                              |                           |                              |                           |                           |
| Department 611 - Airport           |                              |                           |                              |                           |                           |
| Services & Supplies                |                              |                           |                              |                           |                           |
| 360-611 520.037                    | Weed Spraying                | 12,840                    | 12,840                       | -                         | 12,840                    |
| 360-611 520.060                    | Postage/Po Box Rent          | 140                       | 140                          | -                         | 140                       |
| 360-611 520.064                    | Travel                       | 2,600                     | 2,600                        | -                         | 2,600                     |
| 360-611 520.072                    | Advertising                  | 582                       | 840                          | 258                       | 840                       |
| 360-611 520.078                    | Printing & Binding           | 800                       | 800                          | -                         | 800                       |
| 360-611 520.085                    | Telephone/Communications     | 12,379                    | 12,768                       | 389                       | 12,768                    |
| 360-611 520.089                    | Power                        | 24,684                    | 24,684                       | -                         | 24,684                    |
| 360-611 520.090                    | Water                        | 16,639                    | 16,639                       | -                         | 16,639                    |
| 360-611 520.091                    | Refuse                       | 4,544                     | 4,544                        | -                         | 4,544                     |
| 360-611 520.092                    | Heating                      | 6,083                     | 6,083                        | -                         | 6,083                     |
| 360-611 520.097                    | Maint B&G                    | 50,812                    | 50,812                       | -                         | 50,812                    |
| 360-611 520.114                    | Motor Pool Expense           | 17,530                    | 17,530                       | -                         | 17,304                    |
| 360-611 520.116                    | Veh. Maint-Co Shop           | 12,251                    | 12,251                       | -                         | 12,354                    |
| 360-611 520.118                    | Veh.Maint-Outside Repairs    | 11,720                    | 11,720                       | -                         | 11,720                    |
| 360-611 520.136                    | Rents & Leases Equipment     | 863                       | 4,075                        | 3,212                     | 4,075                     |
| 360-611 520.156                    | Risk Mgmt-County Insurance-  | 7,613                     | 7,613                        | -                         | 9,817                     |
| 360-611 520.170                    | Memberships                  | 6,953                     | 6,953                        | -                         | 6,953                     |
| 360-611 520.200                    | Training & Education         | 1,448                     | 5,535                        | 4,087                     | 5,535                     |
| 360-611 520.256                    | Risk Mgmt Cost Allocation    | 4,226                     | 4,226                        | -                         | 4,840                     |
| 360-611 521.100                    | Professional Services        | 50,000                    | 50,000                       | -                         | 50,000                    |
| 360-611 521.500                    | Central Svcs Cost Allocation | 100,563                   | 100,563                      | -                         | 118,742                   |
| 360-611 532.003                    | Gas & Oil                    | 6,144                     | 6,144                        | -                         | 6,144                     |
| 360-611 532.006                    | Small Tools                  | 2,945                     | 2,298                        | (647)                     | 2,298                     |
| 360-611 532.018                    | Runway Maintenance           | 11,065                    | 11,065                       | -                         | 11,065                    |
| 360-611 532.028                    | Uniforms                     | 3,468                     | 3,468                        | -                         | 3,468                     |
| 360-611 532.118                    | Major Repair and             | 13,500                    | 34,401                       | 20,901                    | 34,401                    |
| 360-611 533.800                    | Office Supplies              | 5,000                     | 5,000                        | -                         | 5,000                     |
| 360-611 533.802                    | Small Equipment              | 5,000                     | 5,000                        | -                         | 5,000                     |
| 360-611 533.806                    | Software                     | 2,400                     | 4,200                        | 1,800                     | 4,200                     |
| 360-611 541.501                    | Grant Match-Serv & Supplies  | 29,605                    | 29,605                       | -                         | 29,605                    |
| 360-611 550.034                    | Special Events               | 30,000                    | -                            | (30,000)                  | -                         |
| 360-611 550.102                    | Bank Fees-Checking           | 574                       | 574                          | -                         | 618                       |
| 360-611 550.216                    | Promotional Expense          | 1,000                     | 1,000                        | -                         | 1,000                     |
|                                    | Services & Supplies Totals   | 455,971                   | 455,971                      | -                         | 476,889                   |

# Operating Expense Increase Request

## Major Repair & Maintenance

- Pavement Crack Sealing \$ 50,000

|                               |                  |
|-------------------------------|------------------|
| <b>Total Increase Request</b> | <b>\$ 50,000</b> |
|-------------------------------|------------------|

## Supplemental Request

### Special Events

- Minden-Tahoe Skyfest Airshow \$ 450,000

**Total Increase Request                      \$ 450,000**



# Airport Supplemental Requests

## Personnel Request:

Office Specialist – Part time to Full time

## Position will provide support for:

- Contract and lease agreement administration
- Annual land lease CPI increases and monitoring
- Purchasing processes

## Fiscal Impact to Department is:

- Salaries and Benefits \$57,059

# Airport Capital Requests

## AIRPORT CAPITAL IMPROVEMENT PLAN

Federal Aviation Administration 2025-2031

Minden-Tahoe Airport - Minden, Nevada

|                                                                                 |                      |           |             |            |            |           |             |
|---------------------------------------------------------------------------------|----------------------|-----------|-------------|------------|------------|-----------|-------------|
| Airport:                                                                        | Minden-Tahoe Airport | Airport   |             | MEV        | Site No.:  | 3-32-0013 |             |
| Sponsor:                                                                        | Douglas County       | State:    |             | Nevada     | Date:      | \$ 45,701 |             |
| Project Description & Year                                                      |                      | Work Code | AIP Grant   |            | BIL Grant  |           | Total Cost  |
| Fiscal Year 2025-2026                                                           |                      |           |             |            |            |           |             |
| Airport Master Plan Update                                                      |                      | PL PL MA  | \$ 570,000  | \$ 30,000  |            |           | \$ 600,000  |
| Install Taxiway A Medium Intensity Lighting System [Design]                     |                      | RE TW IM  |             |            | \$ 95,000  | \$ 5,000  | \$ 100,000  |
| Fiscal Year 2026-2027                                                           |                      |           |             |            |            |           |             |
| Rehab Airfield Pavements - Aprons (66,300 SY) [Design & Const]                  |                      | RE AP IM  | \$ 475,000  | \$ 25,000  |            |           | \$ 500,000  |
| Rehab Taxilane P-51-A (35' x 750') (BIL Funding) [Design & Const.]              |                      | RE TW IM  |             |            | \$ 98,700  | \$ 5,195  | \$ 103,895  |
| Rehab Taxilane P-51-B (35' x 450') (BIL Funding) [Design & Const.]              |                      | RE TW IM  |             |            | \$ 84,600  | \$ 4,453  | \$ 89,053   |
| Rehab Taxilane P-51-C (35' x 750') (BIL Funding) [Design & Const.]              |                      | RE TW IM  |             |            | \$ 98,700  | \$ 5,195  | \$ 103,895  |
| Fiscal Year 2027-2028                                                           |                      |           |             |            |            |           |             |
| Install Taxiway A Medium Intensity Lighting System (IIJA Funding) [Bid & Const] |                      | RE TW IM  |             |            | \$ 245,000 | \$ 12,895 | \$ 257,895  |
| Construct Portion of Taxiway Z (50'x845') (Phase 4) [Bid and Const]             |                      | CA TW CO  | \$3,562,500 | \$ 187,500 |            |           | \$3,750,000 |
| Construct Taxiway Z1 (50'x350') (Phase 4) [Bid and Const]                       |                      | CA TW CO  | \$ 475,000  | \$ 25,000  |            |           | \$ 500,000  |
| Construct Taxiway Z2 (50'x350') (Phase 4) [Bid and Const]                       |                      | CA TW CO  | \$ 475,000  | \$ 25,000  |            |           | \$ 500,000  |
| Construct SRE Building (40'x60') [Design Only]                                  |                      | ST BD SN  | \$ 114,000  | \$ 6,000   |            |           | \$ 120,000  |

# Questions?

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# **DOUGLAS COUNTY BUDGET WORKSHOP**

**Douglas County Sewer Utility**  
Fiscal Year 26-27

# Douglas County Sewer Utility

## Mission Statement

To provide safe, reliable, cost-effective sewer collection and treatment services to our customers; to protect and preserve the water resources of Douglas County.

## Department Description

Douglas County Sewer Utility owns and operates a Sanitary Sewer Collection and Treatment System within the Carson Valley – North Valley Wastewater System.



# Performance Measures and Workload Indicators

- ✓ Compliance with applicable State and Federal Wastewater Standards
- ✓ Calendar Year 2025 - Treated 149 Million Gallons of Wastewater
- ✓ Maintain and Operate 15 Sewer Lift Stations
- ✓ Maintain and Operate 80 miles of gravity and pressure sewer pipe
- ✓ USA Dig Notices

# Goals and Accomplishments

## **Capital Improvement Program Fiscal Year 2025/26**

- Completed CCTV Phase II Condition Assessment of Gravity Sewer Collection Pipes, begin Phase III Project
- Rehabilitation of Barling S&L Sewer Lift Station – Project Completed
- Club House Lift Station Rehabilitation – Project in Construction
- NVWWTP Influent Lift Station Rehabilitation – Project in Design

**Balanced Growth and Infrastructure – Strategic Plan FY 24-30  
addresses deficiencies in aging infrastructure**



# Full- Time Equivalent Positions

## Sewer Utility Fund

|                                  |      |                                 |      |
|----------------------------------|------|---------------------------------|------|
| Accounting Clerk                 | 0.30 | Accounting Specialist           | 0.08 |
| Administrative Services Manager  | 0.13 | Civil Engineer                  | 0.40 |
| Civil Engineer Senior            | 0.40 | Deputy Director                 | 0.22 |
| Director of Public Works         | 0.07 | Electrical Instrumentation Tech | 0.35 |
| Engineering Technician           | 0.20 | Environmental Compliance Coord  | 0.40 |
| Office Specialist                | 0.14 | Secretary                       | 0.14 |
| Utility Systems Technician I     | 1.00 | Utility Systems Technician II   | 4.03 |
| Utility Systems Technician Train | 1.00 | Wastewater Operations Manager   | 1.00 |

**Total FTE - 9.86**

# Revenue Summary

| G/L Account                     | Account Description                    | FY26<br>Adopted<br>Budget | FY27<br>Finance<br>Tentative | \$ Change<br>FY26 to FY27 |
|---------------------------------|----------------------------------------|---------------------------|------------------------------|---------------------------|
| <b>Fund 325 - Sewer Utility</b> |                                        |                           |                              |                           |
| Department <b>000 - Revenue</b> |                                        |                           |                              |                           |
| <i>Charges For Service</i>      |                                        |                           |                              |                           |
| 325-000 344.105                 | Sewer User Fees-No Valley              | 2,985,300                 | 3,104,712                    | 119,412                   |
| 325-000 360.810                 | Late Charges                           | 13,405                    | 10,000                       | (3,405)                   |
|                                 | <i>Charges For Service Totals</i>      | 2,998,705                 | 3,114,712                    | 116,007                   |
| <i>Miscellaneous Revenue</i>    |                                        |                           |                              |                           |
| 325-000 361.211                 | Invest. Earnings-LGIP                  | 52,754                    | 62,110                       | 9,356                     |
| 325-000 361.212                 | Invest. Earnings-BNY Mellon            | 158,262                   | 175,640                      | 17,378                    |
| 325-000 361.250                 | Inv Service Fees (Contra)              | (4,892)                   | (4,808)                      | 84                        |
|                                 | <i>Miscellaneous Revenue Totals</i>    | 206,124                   | 232,942                      | 26,818                    |
| <i>Contributed Capital</i>      |                                        |                           |                              |                           |
| 325-000 344.125                 | Sewer Capacity                         | 595,500                   | 500,000                      | (95,500)                  |
|                                 | <i>Contributed Capital Totals</i>      | 595,500                   | 500,000                      | (95,500)                  |
|                                 | <b>Fund 325 - Sewer Utility Totals</b> | 3,800,329                 | 3,847,654                    | 47,325                    |

# Expenditure Summary

| G/L Account                               | Account Description          | FY26<br>Adopted<br>Budget | FY27<br>Department<br>Budget | \$ Change<br>FY26 to FY27 | FY27<br>Finance<br>Review |
|-------------------------------------------|------------------------------|---------------------------|------------------------------|---------------------------|---------------------------|
| Fund 325 - Sewer Utility                  |                              |                           |                              |                           |                           |
| EXPENSE                                   |                              |                           |                              |                           |                           |
| Department 865 - North Valley Sewer Syst. |                              |                           |                              |                           |                           |
| Services & Supplies                       |                              |                           |                              |                           |                           |
| 325-865 520.037                           | Weed Spraying                | 3,989                     | 3,989                        | -                         | 3,989                     |
| 325-865 520.072                           | Advertising                  | 1,993                     | 1,993                        | -                         | 1,993                     |
| 325-865 520.078                           | Printing & Binding           | 5,053                     | 5,053                        | -                         | 5,053                     |
| 325-865 520.085                           | Telephone/Communications     | 24,750                    | 24,750                       | -                         | 24,750                    |
| 325-865 520.089                           | Power                        | 116,401                   | 116,401                      | -                         | 116,401                   |
| 325-865 520.090                           | Water                        | 3,443                     | 3,443                        | -                         | 3,443                     |
| 325-865 520.091                           | Refuse                       | 4,943                     | 4,943                        | -                         | 4,943                     |
| 325-865 520.092                           | Heating                      | 1,773                     | 1,773                        | -                         | 1,773                     |
| 325-865 520.098                           | Janitorial Services          | 4,991                     | 4,991                        | -                         | 4,991                     |
| 325-865 520.114                           | Motor Pool Expense           | 54,380                    | 54,380                       | -                         | 50,608                    |
| 325-865 520.120                           | Lab Testing                  | 26,771                    | 28,110                       | 1,339                     | 28,110                    |
| 325-865 520.136                           | Rents & Leases Equipment     | 1,226                     | -                            | (1,226)                   | -                         |
| 325-865 520.156                           | Risk Mgmt-County Insurance-  | 25,987                    | 25,987                       | -                         | 33,069                    |
| 325-865 520.158                           | Fees Or Permits              | 4,275                     | 4,275                        | -                         | 4,275                     |
| 325-865 520.170                           | Memberships                  | 2,443                     | 2,443                        | -                         | 2,443                     |
| 325-865 520.200                           | Training & Education         | 16,330                    | 16,330                       | -                         | 16,330                    |
| 325-865 520.256                           | Risk Mgmt Cost Allocation    | 8,722                     | 8,722                        | -                         | 13,843                    |
| 325-865 520.605                           | Sewer Service-IHGID/CC       | 52,000                    | 52,000                       | -                         | 52,000                    |
| 325-865 521.100                           | Professional Services        | 50,000                    | 50,000                       | -                         | 50,000                    |
| 325-865 521.404                           | Moving Expenses              | 644                       | -                            | (644)                     | -                         |
| 325-865 521.500                           | Central Svcs Cost Allocation | 141,965                   | 141,965                      | -                         | 190,035                   |
| 325-865 531.006                           | Chemicals                    | 110,516                   | 110,516                      | -                         | 110,516                   |
| 325-865 532.001                           | Operating Supplies           | 26,753                    | 26,753                       | -                         | 26,753                    |
| 325-865 532.003                           | Gas & Oil                    | 676                       | 676                          | -                         | 676                       |
| 325-865 532.015                           | Maint & Repair               | 254,290                   | 254,290                      | -                         | 254,290                   |
| 325-865 532.028                           | Uniforms                     | 2,500                     | 2,500                        | -                         | 2,500                     |
| 325-865 532.118                           | Major Repair and             | 575,000                   | 575,000                      | -                         | 575,000                   |
| 325-865 533.800                           | Office Supplies              | 5,000                     | 5,000                        | -                         | 5,000                     |
| 325-865 533.802                           | Small Equipment              | 5,000                     | 5,000                        | -                         | 5,000                     |
| 325-865 533.806                           | Software                     | 22,269                    | 22,269                       | -                         | 22,269                    |
| 325-865 550.100                           | Bank Fees-Credit Card        | 21,278                    | 21,278                       | -                         | 21,278                    |
| 325-865 550.102                           | Bank Fees-Checking           | 2,638                     | 2,638                        | -                         | 2,546                     |
| Services & Supplies Totals                |                              | 1,577,999                 | 1,577,468                    | (531)                     | 1,633,877                 |

# **Sewer Utility Supplemental Requests**

**Enterprise Reserve Funding**

**No Requests for Fiscal Year 2026-2027**

# Sewer Utility Capital Requests

## Enterprise Reserve Funding

| Fund/Dept | Department Name           | Capital Improvement Project        | Prior Project Funding | FY 2026/27 Budget | Project Budget Total | Funding Source    |
|-----------|---------------------------|------------------------------------|-----------------------|-------------------|----------------------|-------------------|
| 325/865   | Douglas County Wastewater | Sewer Lift Station Rehabilitation  |                       | \$250,000         | \$250,000            | Fund 325 Reserves |
| 325/865   | Douglas County Wastewater | Gravity Sewer Main Point Repairs   |                       | \$150,000         | \$150,000            | Fund 325 Reserves |
| 325/865   | Douglas County Wastewater | NVWWTP Pond Sludge Removal Project |                       | \$1,000,000       | \$1,000,000          | Fund 325 Reserves |
| 325/865   | Douglas County Wastewater | Sewer Manhole Rehabilitation       | \$150,000             | \$150,000         | \$300,000            | Fund 325 Reserves |

# Questions?

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# **DOUGLAS COUNTY BUDGET WORKSHOP**

**Douglas County Water Utility**  
Fiscal Year 26-27



# Douglas County Water Utility

## Mission Statement

To provide safe, reliable, aesthetically pleasing, cost effective potable water to our customers, to protect and preserve the water resources of Douglas County.

## Department Description

Douglas County Water Utility owns and operates Public Drinking Water Systems with the Carson Valley and Lake Tahoe Basin.



# Performance Measures and Workload Indicators

- ✓ Compliance with applicable State and Federal Drinking Water Standards
- ✓ Fire Hydrant Exercise and Maintenance Program
- ✓ Valve Exercise and Maintenance Program
- ✓ Meter/Pit replacement Program
- ✓ USA Dig Notices
- ✓ Pressure Reducing Vault Maintenance
- ✓ Retrofit residential meters with new radio transmitters

# Goals and Accomplishments

## **Capital Improvement Program Fiscal Year 2025/26**

- ZWUD Marla Bay 8 Service Upgrade – Completed
- Walley's Well Upgrade – In Construction
- Mountain View Tank Replacement – In Construction
- Cave Rock Strainer Project – Completed
- Skyline Tank Replacement – Project submitted for permits
- Lakeridge Tank Replacement - Submitted to USFS for review
- Cave Rock PLC Replacement – Project in Construction

**Balanced Growth and Infrastructure – Strategic Plan FY 24-30  
addresses deficiencies in aging infrastructure**

# Full- Time Equivalent Positions

## Regional Water Fund (324)

|                          |      |                               |      |
|--------------------------|------|-------------------------------|------|
| Accounting Clerk         | 0.05 | Accounting Specialist         | 0.02 |
| Director of Public Works | 0.01 | Deputy Director               | 0.01 |
| Office Specialist        | 0.02 | Utility Systems Technician II | 0.02 |
| Water Operations Manager | 0.15 |                               |      |

Total FTE - .28

# Revenue Summary

| G/L Account                    | Account Description                 | FY26<br>Adopted<br>Budget | FY27<br>Finance<br>Tentative | \$ Change<br>FY26 to FY27 |
|--------------------------------|-------------------------------------|---------------------------|------------------------------|---------------------------|
| Fund 324 - Regional Water Fund |                                     |                           |                              |                           |
| REVENUE                        |                                     |                           |                              |                           |
| Department 000 - Revenue       |                                     |                           |                              |                           |
| Charges For Service            |                                     |                           |                              |                           |
| 324-000 344.850                | Water User Fees                     | 1,657,760                 | 1,724,071                    | 66,311                    |
|                                | <i>Charges For Service Totals</i>   | 1,657,760                 | 1,724,071                    | 66,311                    |
| Miscellaneous Revenue          |                                     |                           |                              |                           |
| 324-000 361.211                | Invest. Earnings-LGIP               | 12,298                    | 15,909                       | 3,611                     |
| 324-000 361.212                | Invest. Earnings-BNY Mellon         | 36,893                    | 44,989                       | 8,096                     |
| 324-000 361.250                | Inv Service Fees (Contra)           | (1,140)                   | (1,232)                      | (92)                      |
|                                | <i>Miscellaneous Revenue Totals</i> | 48,051                    | 59,666                       | 11,615                    |
| Fund 324 - Regional Water Fund | Totals                              | 1,705,811                 | 1,783,737                    | 77,926                    |

# Expenditure Summary

| G/L Account                            | Account Description                   | FY26 Adopted<br>Budget | FY27<br>Department<br>Budget | \$ Change FY26<br>to FY27 | FY27 Finance<br>Review |
|----------------------------------------|---------------------------------------|------------------------|------------------------------|---------------------------|------------------------|
| Fund 324 - Regional Water Fund         |                                       |                        |                              |                           |                        |
| Department 863 - Regional Water System |                                       |                        |                              |                           |                        |
| Services & Supplies                    |                                       |                        |                              |                           |                        |
| 324-863 520.085                        | Telephone/Communications              | 81                     | 81                           | -                         | 81                     |
| 324-863 520.089                        | Power                                 | 49,300                 | 49,300                       | -                         | 49,300                 |
| 324-863 520.090                        | Water                                 | 1,378,000              | 1,378,000                    | -                         | 1,378,000              |
| 324-863 520.114                        | Motor Pool Expense                    | 4,080                  | 4,080                        | -                         | 3,724                  |
| 324-863 520.156                        | Risk Mgmt-County Insurance-           | 1,091                  | 1,091                        | -                         | 1,001                  |
| 324-863 520.158                        | Fees Or Permits                       | 530                    | 530                          | -                         | 530                    |
| 324-863 520.256                        | Risk Mgmt Cost Allocation             | 705                    | 705                          | -                         | 419                    |
| 324-863 521.500                        | Central Svcs Cost Allocation          | 49,537                 | 49,537                       | -                         | 40,202                 |
| 324-863 532.015                        | Maint & Repair                        | 10,000                 | 10,000                       | -                         | 10,000                 |
| 324-863 533.806                        | Software                              | 10,000                 | 10,000                       | -                         | 10,000                 |
| 324-863 550.102                        | Bank Fees-Checking                    | 615                    | 615                          | -                         | 652                    |
|                                        | <i>Services &amp; Supplies Totals</i> | 1,503,939              | 1,503,939                    | -                         | 1,493,909              |

# Full- Time Equivalent Positions

## Douglas County Water Utility (328)

|                                 |      |                                   |      |
|---------------------------------|------|-----------------------------------|------|
| Accounting Clerk                | 0.65 | Accounting Specialist             | 0.28 |
| Administrative Services Manager | 0.42 | Civil Engineer                    | 0.60 |
| Civil Engineer Senior           | 0.60 | Deputy Director                   | 0.45 |
| Director of Public Works        | 0.26 | Electrical Instrumentation Tech   | 0.65 |
| Engineering Technician          | 0.60 | Environmental Compliance Coord    | 0.60 |
| Office Specialist               | 0.35 | Secretary                         | 0.86 |
| Utility Systems Technician II   | 3.80 | Utility Systems Technician Senior | 1.00 |
| Wastewater Operations Manager   | 0.85 |                                   |      |

**Total FTE - 11.97**



# Revenue Summary

| G/L Account                             | Account Description                   | FY26<br>Adopted<br>Budget | FY27<br>Finance<br>Tentative | \$ Change<br>FY26 to FY27 |
|-----------------------------------------|---------------------------------------|---------------------------|------------------------------|---------------------------|
| Fund 328 - Douglas County Water Utility |                                       |                           |                              |                           |
| Department 000 - Revenue                |                                       |                           |                              |                           |
|                                         | <i>Charges For Service</i>            |                           |                              |                           |
| 328-000 341.646                         | Admin Fee                             | 10,000                    | 10,000                       | -                         |
| 328-000 344.701                         | Water Meter Set Fee                   | 72,000                    | 73,000                       | 1,000                     |
| 328-000 344.850                         | Water User Fees                       | 7,036,125                 | 7,176,848                    | 140,723                   |
| 328-000 360.810                         | Late Charges                          | 30,000                    | 30,000                       | -                         |
|                                         | <i>Charges For Service Totals</i>     | 7,148,125                 | 7,289,848                    | 141,723                   |
|                                         | <i>Miscellaneous Revenue</i>          |                           |                              |                           |
| 328-000 361.211                         | Invest. Earnings-LGIP                 | 129,918                   | 157,751                      | 27,833                    |
| 328-000 361.212                         | Invest. Earnings-BNY Mellon           | 389,755                   | 446,098                      | 56,343                    |
| 328-000 361.250                         | Inv Service Fees (Contra)             | (12,046)                  | (12,212)                     | (166)                     |
| 328-000 362.100                         | Rent/Lease Income                     | 43,000                    | 43,000                       | -                         |
| 328-000 367.118                         | Water Rights                          | 443,520                   | -                            | (443,520)                 |
|                                         | <i>Miscellaneous Revenue Totals</i>   | 994,147                   | 634,637                      | (359,510)                 |
|                                         | <i>Contributed Capital</i>            |                           |                              |                           |
| 328-000 344.700                         | Connection Fees                       | 590,000                   | 500,000                      | (90,000)                  |
|                                         | <i>Contributed Capital Totals</i>     | 590,000                   | 500,000                      | (90,000)                  |
|                                         | <i>Other Financing Sources</i>        |                           |                              |                           |
| 328-000 392.000                         | Transfers In                          | 125,000                   | 125,000                      | -                         |
|                                         | <i>Other Financing Sources Totals</i> | 125,000                   | 125,000                      | -                         |
| Fund 328 - Douglas County Water Utility |                                       | 8,857,272                 | 8,549,485                    | (307,787)                 |

# Expenditure Summary

| G/L Account                                   | Account Description          | FY26<br>Adopted<br>Budget | FY27<br>Department<br>Budget | \$ Change<br>FY26 to FY27 | FY27<br>Finance<br>Review |
|-----------------------------------------------|------------------------------|---------------------------|------------------------------|---------------------------|---------------------------|
| Fund 328 - Douglas County Water Utility       |                              |                           |                              |                           |                           |
| Department 849 - Douglas County Water Utility |                              |                           |                              |                           |                           |
| Services & Supplies                           |                              |                           |                              |                           |                           |
| 328-849 520.072                               | Advertising                  | 1,605                     | 1,605                        | -                         | 1,605                     |
| 328-849 520.078                               | Printing & Binding           | 10,202                    | 10,202                       | -                         | 10,202                    |
| 328-849 520.085                               | Telephone/Communications     | 41,750                    | 46,160                       | 4,410                     | 46,160                    |
| 328-849 520.089                               | Power                        | 351,800                   | 368,950                      | 17,150                    | 368,950                   |
| 328-849 520.090                               | Water                        | 409,000                   | 409,000                      | -                         | 409,000                   |
| 328-849 520.092                               | Heating                      | 1,675                     | 1,675                        | -                         | 1,675                     |
| 328-849 520.114                               | Motor Pool Expense           | 105,969                   | 105,969                      | -                         | 99,657                    |
| 328-849 520.116                               | Veh. Maint-Co Shop           | 6,192                     | 6,192                        | -                         | 12,565                    |
| 328-849 520.120                               | Lab Testing                  | 47,992                    | 49,992                       | 2,000                     | 49,992                    |
| 328-849 520.135                               | Land Lease                   | 2,097                     | 2,097                        | -                         | 2,097                     |
| 328-849 520.136                               | Rents & Leases Equipment     | 4,000                     | 4,000                        | -                         | 4,000                     |
| 328-849 520.156                               | Risk Mgmt-County Insurance-  | 31,798                    | 31,798                       | -                         | 37,687                    |
| 328-849 520.158                               | Fees Or Permits              | 27,748                    | 27,748                       | -                         | 27,748                    |
| 328-849 520.170                               | Memberships                  | 31,303                    | 31,303                       | -                         | 31,303                    |
| 328-849 520.200                               | Training & Education         | 10,500                    | 10,500                       | -                         | 10,500                    |
| 328-849 520.256                               | Risk Mgmt Cost Allocation    | 18,927                    | 18,927                       | -                         | 15,776                    |
| 328-849 520.606                               | Sewer Charges                | 88,532                    | 80,032                       | (8,500)                   | 80,032                    |
| 328-849 521.100                               | Professional Services        | 190,000                   | 150,000                      | (40,000)                  | 150,000                   |
| 328-849 521.106                               | Water Rights Admin.          | 44,286                    | 44,286                       | -                         | 44,286                    |
| 328-849 521.404                               | Moving Expenses              | 644                       | 644                          | -                         | 644                       |
| 328-849 521.500                               | Central Svcs Cost Allocation | 208,013                   | 208,013                      | -                         | 254,343                   |
| 328-849 531.006                               | Chemicals                    | 115,000                   | 126,500                      | 11,500                    | 126,500                   |
| 328-849 532.001                               | Operating Supplies           | 41,665                    | 41,665                       | -                         | 41,665                    |
| 328-849 532.003                               | Gas & Oil                    | 4,240                     | 4,240                        | -                         | 4,240                     |
| 328-849 532.007                               | Water Meters                 | 73,000                    | 73,000                       | -                         | 73,000                    |
| 328-849 532.015                               | Maint & Repair               | 600,000                   | 604,410                      | 4,410                     | 604,410                   |
| 328-849 532.028                               | Uniforms                     | 4,854                     | 4,854                        | -                         | 4,854                     |
| 328-849 532.118                               | Major Repair and             | 360,000                   | 360,000                      | -                         | 360,000                   |
| 328-849 533.800                               | Office Supplies              | 3,400                     | 3,400                        | -                         | 3,400                     |
| 328-849 533.802                               | Small Equipment              | 15,800                    | 24,300                       | 8,500                     | 24,300                    |
| 328-849 533.806                               | Software                     | 21,373                    | 21,373                       | -                         | 21,373                    |
| 328-849 533.817                               | Small Projects               | 999                       | 999                          | -                         | 999                       |
| 328-849 550.100                               | Bank Fees-Credit Card        | 41,304                    | 41,304                       | -                         | 41,304                    |
| 328-849 550.102                               | Bank Fees-Checking           | 6,496                     | 6,496                        | -                         | 6,465                     |
| Services & Supplies Totals                    |                              | 2,922,164                 | 2,921,634                    | (530)                     | 2,970,732                 |

# Water Utility Supplemental Requests

Enterprise Reserve Funding

No Supplemental Requests

# Water Utility Capital Requests

## Enterprise Reserve Funding

| Fund/Dept | Department Name      | Capital Improvement Project               | Prior Project Funding | FY 2026/27 Budget | Project Budget Total | Funding Source    |
|-----------|----------------------|-------------------------------------------|-----------------------|-------------------|----------------------|-------------------|
| 328/849   | Douglas County Water | Skyline Tank Replacement                  | \$625,000             | \$4,000,000       | \$4,625,000          | Fund 328 Reserves |
| 328/849   | Douglas County Water | Telemetry System Upgrades                 | \$50,000              | \$50,000          | \$100,000            | Fund 328 Reserves |
| 328/849   | Douglas County Water | Jobs Peak Treatment Plant PLC Replacement | \$0                   | \$200,000         | \$200,000            | Fund 328 Reserves |
| 328/849   | Douglas County Water | ZWUD Water System Improvements            |                       | \$500,000         | \$500,000            | Fund 328 Reserves |
| 328/849   | Douglas County Water | Well Rehabilitation Program               | \$125,000             | \$125,000         | \$250,000            | Fund 328 Reserves |
| 328/849   | Douglas County Water | Fire Hydrant Replacement Program          | \$50,000              | \$50,000          | \$100,000            | Fund 328 Reserves |
| 328/849   | Douglas County Water | Advanced Metering Infrastructure Upgrade  | \$50,000              | \$400,000         | \$450,000            | Fund 328 Reserves |

# Questions?

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# **DOUGLAS COUNTY** **BUDGET WORKSHOP**

Human Resources / Risk Management  
Fiscal Year 26-27

# Human Resources / Risk Management

## Mission Statement

Human Resources values and serves the County's largest asset, its employees. To provide quality services and support in employment, training, employee relations, performance management, benefits, compensation, and safety enabling employees to better serve our community. It is our mission to develop a culture of teamwork and quality, to create an atmosphere which fosters employee engagement, and to commit to acting ethically, equitably and consistently in our pursuit of uncompromising quality.

## Department Description

101-194 Human Resources  
309-817 Risk Management  
310-818 Self Insured Dental



# Who we serve

## Supports:

- County Manager
- Direct Report Departments
- Elected Departments
- Courts
- Towns
- Library

## Assists:

- 621 Employees
  - 558 Full Time
  - 87 Part Time (51 FTE)
  - 43 Temporary/On-Call
  - 12 Elected Officials
  - Volunteers

## Services:

- Recruitment
- Onboarding/ Offboarding
- Benefits
- Labor Negotiations
- Policies/Procedures
- Compensation/ Classification
- Employee Relations
- Risk Management



## Accomplishments - HR

- Implemented PowerDMS as the County's policy management platform.
- Refreshed and relaunched the "Great People, Great Places" employee recognition program, aligning recognition categories with Douglas County values to reinforce organizational culture.
- Cross-trained HR staff on recruitment processes.
- Provided in-person training opportunities for supervisors and staff.
- Continued modernization and updates to HR policies.
- Strengthened cross-department collaboration with internal service departments (HR, Finance, IT, and Emergency Management).
- Supported workforce stability and recruitment efforts.

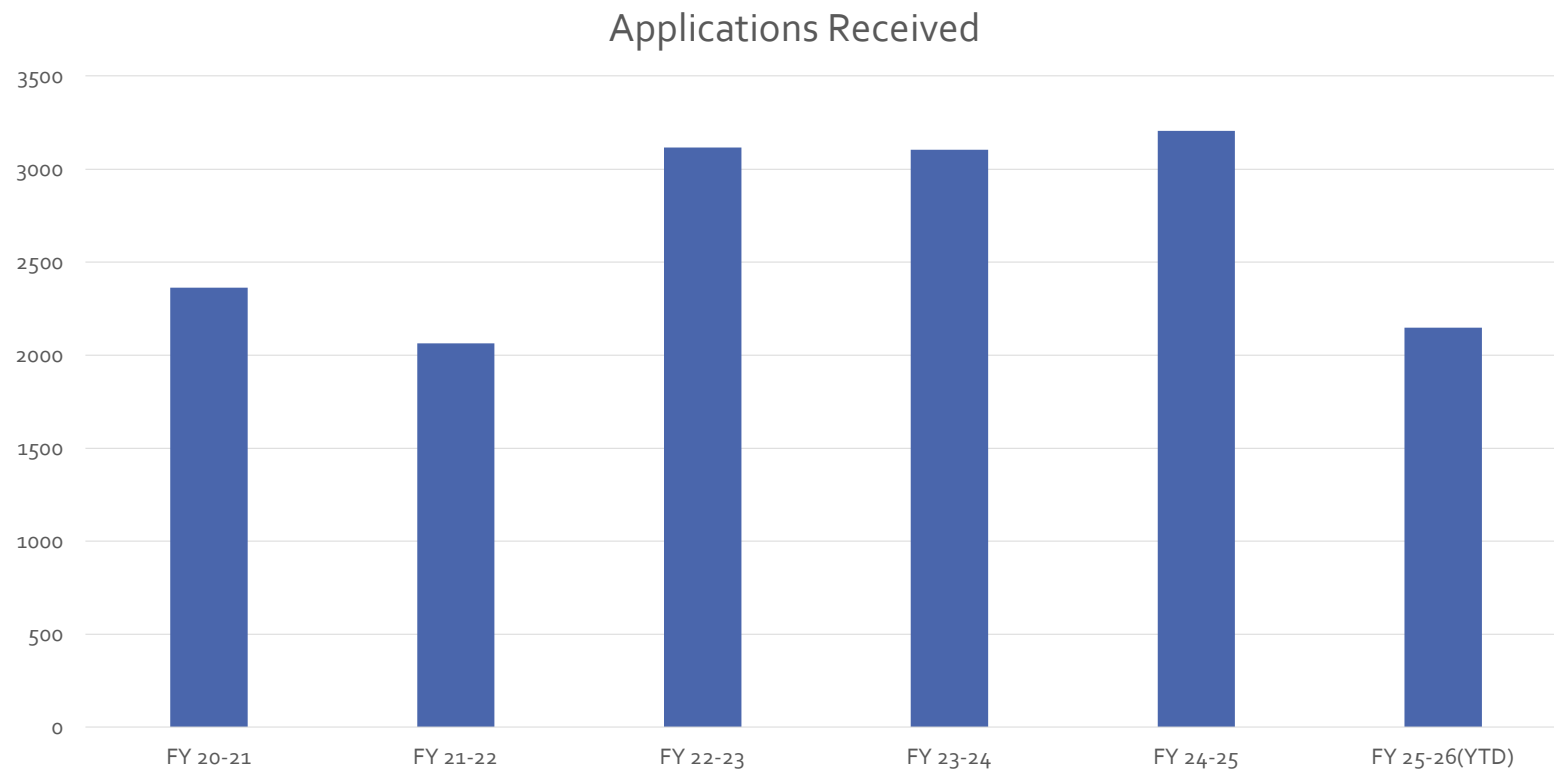
### Strategic Alignment:

These accomplishments support the County's strategic objective of *Serving Our Community with Quality County Services* by strengthening workforce capability, improving employee engagement, and supporting recruitment and retention.

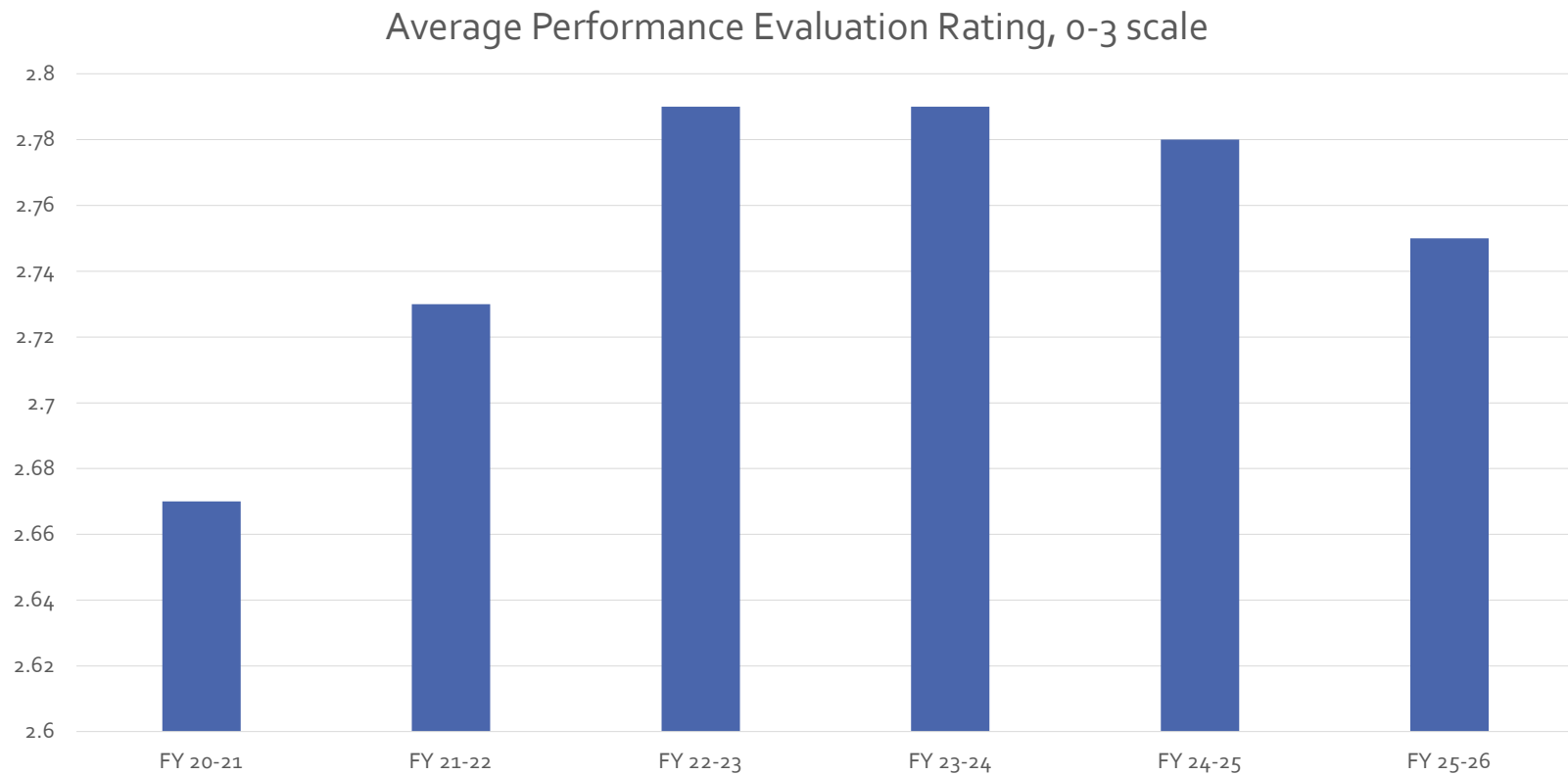
# Performance Measures and Workload Indicators



# Performance Measures and Workload Indicators



# Performance Measures and Workload Indicators



# Performance Measures and Workload Indicators

## Volunteer Background Screening Program Activity

**1,050**

Cleared Volunteers  
Since 2020

**219**

Cleared in  
FY24/25

**123**

Cleared in  
FY25/26 YTD

## Ongoing Compliance & Renewal Workload

**143**

5-Year Background  
Renewal FY25/26

**167**

5-Year Background  
Renewal FY26/27

This effort demonstrates cross-department collaboration between Human Resources and Community Services to ensure volunteers are properly screened and able to safely support programs that serve our community.

## Goals - HR

- Strengthen coordination among internal service departments (HR, Finance, IT, and Emergency Management)
- Expand recruitment outreach and talent pipeline development.
- Implement an annual policy review and acknowledgement process through PowerDMS
- Expand NEOGOV system capabilities and departmental access to tools
- Increase training opportunities for supervisors and staff
- Continue modernization and updates to HR policies
- Develop and implement a standardized employee orientation program

### Strategic Alignment:

These initiatives support the County's strategic objective of *Serving Our Community with Quality County Services* by strengthening workforce capability, improving collaboration among internal service departments, and supporting employee engagement and retention.

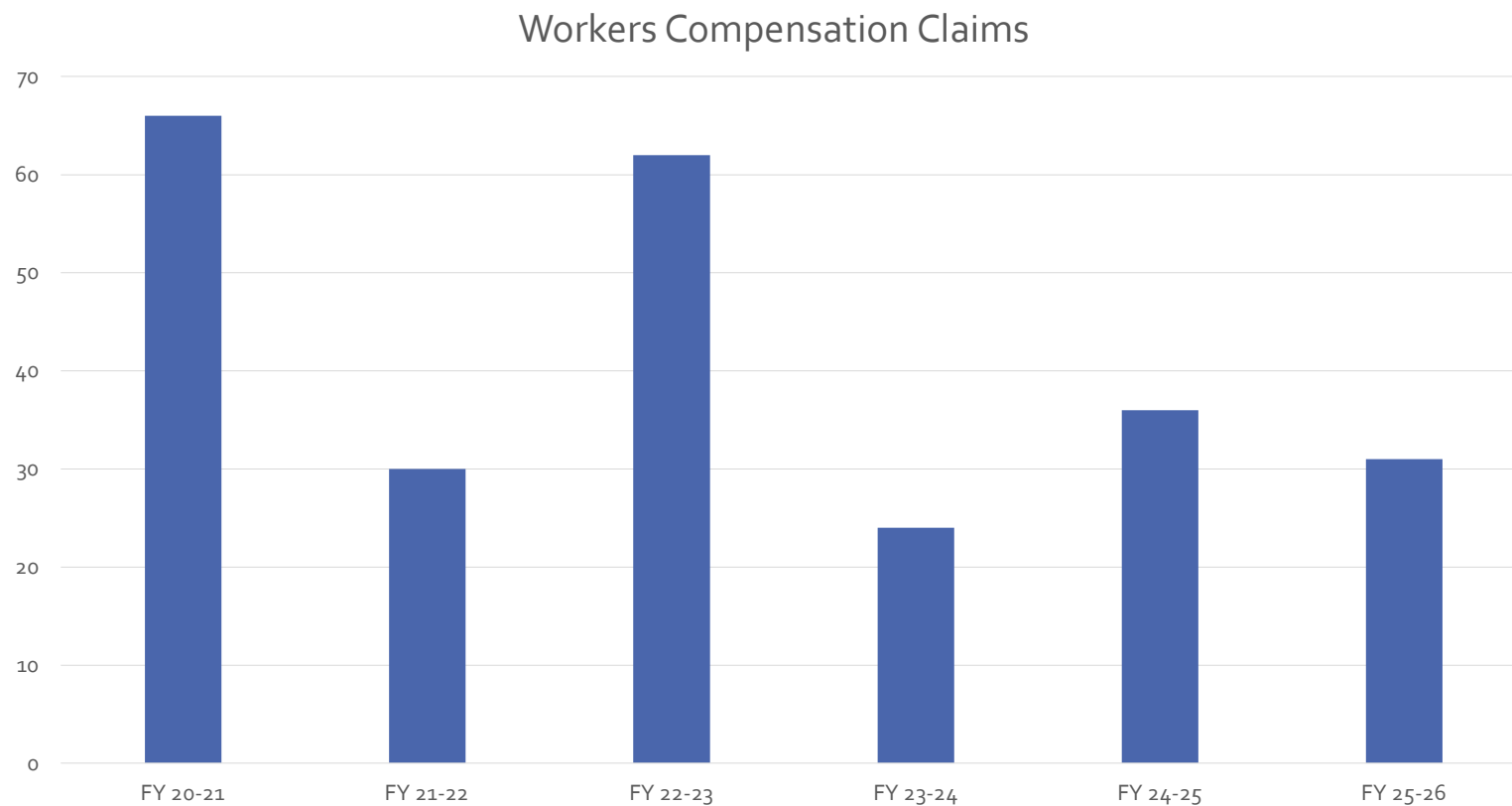
# Accomplishments - Risk

- Strengthened oversight of workers' compensation claims.
- Maintained active involvement in self-funded claim administration.
- Deployed 12 Stop-the-Bleed emergency response kits.
- Partnered with the Sheriff's Office to fund and implement 10 Grappler Police Bumper Kits.
- Collaborated with LP Insurance Services and County departments to conduct safety site inspections.
- Worked with Fleet Services and operational departments to develop and refine safety-related policies and procedures.
- Supported Countywide OSHA compliance efforts.
- Assisted with insurance renewal preparation and risk program administration.

## Strategic Alignment:

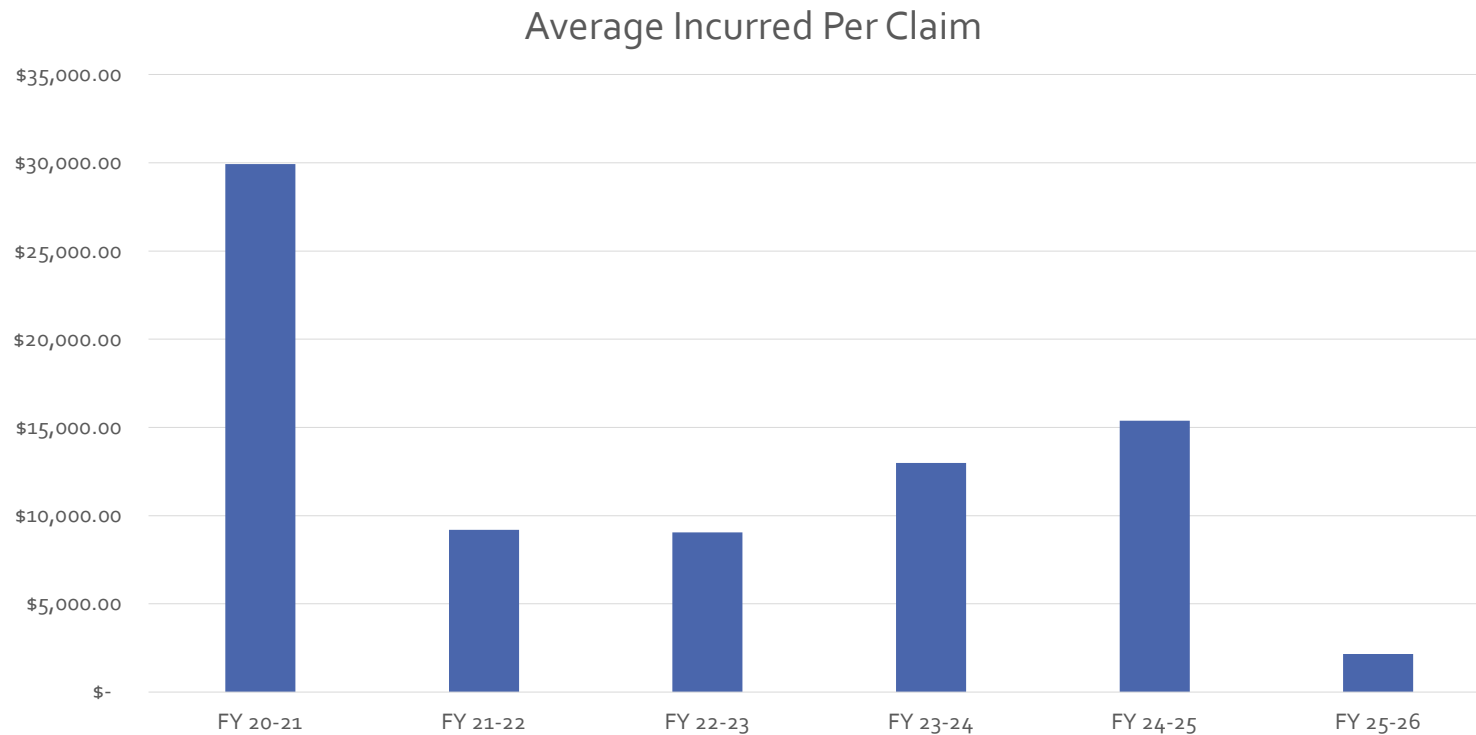
These accomplishments support the County's strategic objective of *Serving Our Community with Quality County Services* by strengthening workplace safety, improving regulatory compliance, and promoting collaboration across County departments.

# Performance Measures and Workload Indicators





# Performance Measures and Workload Indicators



# Goals - Risk

- Continued replacement/maintenance of AED machines in County locations
- Continued employee training in:
  - OSHA 10
  - OSHA 30
  - Reasonable Suspicion Training for Supervisors
  - AED/Stop the Bleed
- Update Safety Handbook
- Continued on-site safety inspections for OSHA compliance
- Work closely with Fleet to ensure timely repair of vehicles
- New annual driver record checks for insurance compliance.

## **Strategic Alignment:**

These initiatives support the County's strategic objective of *Serving Our Community with Quality County Services* by promoting workplace safety, ensuring regulatory compliance, and taking a proactive approach to risk management to reduce potential hazards before they impact employees, the public, or County operations.

# Full- Time Equivalent Positions

## Human Resources

Director of Human Resources  
Human Resources Analyst

1.00  
2.00

Human Resources Coordinator  
Human Resources Analyst Senior

3.00  
1.00

**Total FTE - 7.00**

# Full- Time Equivalent Positions

## Human Resources

### Human Resources

|                             |      |
|-----------------------------|------|
| Director of Human Resources | 0.50 |
| Human Resources Analyst     | 0.85 |
| Human Resources Analyst Sr  | 0.75 |
| Human Resources Coordinator | 1.76 |

### Risk Management

|                             |      |
|-----------------------------|------|
| Director of Human Resources | 0.50 |
| Human Resources Analyst     | 1.15 |
| Human Resources Analyst Sr  | 0.25 |
| Human Resources Coordinator | 1.19 |

### Dental Insurance

|                             |      |
|-----------------------------|------|
| Human Resources Coordinator | 0.05 |
|-----------------------------|------|

**Total FTE - 7.00**

# Expenditure Summary

| G/L Account                             | Account Description      | FY26<br>Adopted<br>Budget | FY27<br>Department<br>Budget | \$ Change<br>FY26 to FY27 | FY27<br>Finance<br>Review |
|-----------------------------------------|--------------------------|---------------------------|------------------------------|---------------------------|---------------------------|
| <b>Fund 101 - General Fund</b>          |                          |                           |                              |                           |                           |
| Department <b>194 - Human Resources</b> |                          |                           |                              |                           |                           |
| <i>Services &amp; Supplies</i>          |                          |                           |                              |                           |                           |
| 101-194 520.053                         | Negotiation Expense      | 100                       | -                            | (100)                     | -                         |
| 101-194 520.064                         | Travel                   | 1,800                     | 750                          | (1,050)                   | 750                       |
| 101-194 520.078                         | Printing & Binding       | 1,397                     | 1,397                        | -                         | 1,397                     |
| 101-194 520.136                         | Rents & Leases Equipment | 1,480                     | 1,480                        | -                         | 1,480                     |
| 101-194 520.170                         | Memberships              | 538                       | 400                          | (138)                     | 400                       |
| 101-194 521.100                         | Professional Services    | 45,000                    | 45,000                       | -                         | 45,000                    |
| 101-194 532.040                         | Employee Awards          | 500                       | 500                          | -                         | 500                       |
| 101-194 532.043                         | I.D. Pictures            | 822                       | 750                          | (72)                      | 750                       |
| 101-194 533.800                         | Office Supplies          | 2,283                     | 1,800                        | (483)                     | 1,800                     |
| 101-194 533.802                         | Small Equipment          | 162                       | 162                          | -                         | 162                       |
| 101-194 533.806                         | Software                 | 50,000                    | 50,000                       | -                         | 50,000                    |
| <i>Services &amp; Supplies Totals</i>   |                          | 104,082                   | 102,239                      | (1,843)                   | 102,239                   |
| Department <b>194 - Human Resources</b> |                          | 104,082                   | 102,239                      | (1,843)                   | 102,239                   |

# Revenue Summary

| G/L Account                     | Account Description                 | FY26<br>Adopted<br>Budget | FY27<br>Finance<br>Tentative | \$ Change<br>FY26 to FY27 |
|---------------------------------|-------------------------------------|---------------------------|------------------------------|---------------------------|
| Fund 309 - Risk Management      |                                     |                           |                              |                           |
| Department 000 - Revenue        |                                     |                           |                              |                           |
| Taxes                           |                                     |                           |                              |                           |
| 309-000 311.100                 | Ad Valorem Current                  | 309,869                   | 326,336                      | 16,467                    |
| 309-000 311.200                 | Centrally Assessed Property         | 3,998                     | 4,575                        | 577                       |
| 309-000 311.700                 | Personal Property Current           | 8,205                     | 9,346                        | 1,141                     |
|                                 | <i>Taxes Totals</i>                 | <u>322,072</u>            | <u>340,257</u>               | <u>18,185</u>             |
| Charges For Service             |                                     |                           |                              |                           |
| 309-000 341.639                 | Unemp.Interfund Contribr.           | 226,390                   | 74,501                       | (151,889)                 |
| 309-000 341.640                 | W.C. Interfund Cont.                | 1,356,432                 | 1,087,201                    | (269,231)                 |
| 309-000 341.641                 | Insur.Interfund Contrib.            | 1,469,807                 | 1,853,269                    | 383,462                   |
| 309-000 341.645                 | Admin & Overhead Interfund          | 726,928                   | 704,222                      | (22,706)                  |
|                                 | <i>Charges For Service Totals</i>   | <u>3,779,557</u>          | <u>3,719,193</u>             | <u>(60,364)</u>           |
| Miscellaneous Revenue           |                                     |                           |                              |                           |
| 309-000 360.901                 | Reimbursements                      | -                         | 50,000                       | 50,000                    |
| 309-000 361.211                 | Invest. Earnings-LGIP               | 53,919                    | 61,328                       | 7,409                     |
| 309-000 361.212                 | Invest. Earnings-BNY Mellon         | 161,756                   | 173,429                      | 11,673                    |
| 309-000 361.250                 | Inv Service Fees (Contra)           | (5,000)                   | (4,748)                      | 252                       |
|                                 | <i>Miscellaneous Revenue Totals</i> | <u>210,675</u>            | <u>280,009</u>               | <u>69,334</u>             |
| Department 000 - Revenue Totals |                                     | <u>4,312,304</u>          | <u>4,339,459</u>             | <u>27,155</u>             |
|                                 | REVENUE TOTALS                      | 4,312,304                 | 4,339,459                    | 27,155                    |

# Expenditure Summary

| G/L Account                      | Account Description          | FY26<br>Adopted<br>Budget | FY27<br>Department<br>Budget | \$ Change<br>FY26 to FY27 | FY27<br>Finance<br>Review |
|----------------------------------|------------------------------|---------------------------|------------------------------|---------------------------|---------------------------|
| Fund 309 - Risk Management       |                              |                           |                              |                           |                           |
| Department 817 - Risk Management |                              |                           |                              |                           |                           |
| Services & Supplies              |                              |                           |                              |                           |                           |
| 309-817 520.064                  | Travel                       | 2,000                     | 2,000                        | -                         | 2,000                     |
| 309-817 520.078                  | Printing & Binding           | 750                       | 750                          | -                         | 750                       |
| 309-817 520.082                  | Risk-Mitigation Expense      | 447                       | 447                          | -                         | 447                       |
| 309-817 520.083                  | Unemployment Insurance       | 44,084                    | 44,084                       | -                         | 44,084                    |
| 309-817 520.116                  | Veh. Maint-Co Shop           | 18,984                    | -                            | (18,984)                  | 18,581                    |
| 309-817 520.123                  | Deductible                   | 350,000                   | 350,000                      | -                         | 350,000                   |
| 309-817 520.124                  | Liability Premium            | 1,117,555                 | 1,117,555                    | -                         | 1,117,555                 |
| 309-817 520.127                  | Blanket Bond                 | 2,260                     | 2,260                        | -                         | 2,260                     |
| 309-817 520.136                  | Rents & Leases Equipment     | 601                       | 601                          | -                         | 601                       |
| 309-817 520.156                  | Risk Mgmt-County Insurance-  | 10,887                    | 10,887                       | -                         | 10,625                    |
| 309-817 520.157                  | Non-Covered Claims           | 99,910                    | -                            | (99,910)                  | -                         |
| 309-817 520.169                  | EMRB Assessment              | 2,609                     | 2,609                        | -                         | 3,571                     |
| 309-817 520.170                  | Memberships                  | 397                       | 397                          | -                         | 397                       |
| 309-817 520.200                  | Training & Education         | 2,500                     | 2,500                        | -                         | 2,500                     |
| 309-817 520.225                  | Health Fair                  | 3,970                     | 3,970                        | -                         | 3,970                     |
| 309-817 520.430                  | Workers Comp Claims - Self   | 598,000                   | 598,000                      | -                         | 598,000                   |
| 309-817 520.431                  | Workers Comp Self-Insured    | 202,014                   | 202,014                      | -                         | 202,014                   |
| 309-817 520.432                  | Workers Comp Administrative  | 144,912                   | 144,912                      | -                         | 144,912                   |
| 309-817 520.433                  | Workers Comp Surety Bond     | 6,692                     | 6,692                        | -                         | 6,692                     |
| 309-817 521.100                  | Professional Services        | 233,671                   | 233,671                      | -                         | 233,671                   |
| 309-817 521.140                  | Physicals/Preventative       | 10,000                    | 10,000                       | -                         | 10,000                    |
| 309-817 521.141                  | Physicals - Heart & Lung     | 76,375                    | 76,375                       | -                         | 76,375                    |
| 309-817 521.145                  | Employee Assist. Program     | 5,869                     | 5,869                        | -                         | 5,869                     |
| 309-817 521.151                  | Drug/Alcohol Testing         | 9,788                     | 9,788                        | -                         | 9,788                     |
| 309-817 521.250                  | Background Screening         | 50,000                    | 50,000                       | -                         | 50,000                    |
| 309-817 521.500                  | Central Svcs Cost Allocation | 205,364                   | 205,364                      | -                         | 206,600                   |
| 309-817 532.047                  | Management Training          | 44,000                    | 44,000                       | -                         | 44,000                    |
| 309-817 532.105                  | Safety Supplies              | 10,000                    | 10,000                       | -                         | 10,000                    |
| 309-817 533.806                  | Software                     | 80,000                    | 80,000                       | -                         | 80,000                    |
| 309-817 550.102                  | Bank Fees-Checking           | 2,696                     | 2,696                        | -                         | 2,513                     |
| Services & Supplies Totals       |                              | 3,336,335                 | 3,217,441                    | (118,894)                 | 3,237,775                 |

# Revenue Summary

| G/L Account              | Account Description                 | FY26<br>Adopted<br>Budget | FY27<br>Finance<br>Tentative | \$ Change<br>FY26 to FY27 |
|--------------------------|-------------------------------------|---------------------------|------------------------------|---------------------------|
| Fund 310 - Self Ins.     | Dental Insurance                    |                           |                              |                           |
| Department 000 - Revenue |                                     |                           |                              |                           |
|                          | <i>Charges For Service</i>          |                           |                              |                           |
| 310-000 360.500          | Dental Premiums                     | 367,920                   | 367,920                      | -                         |
| 310-000 360.510          | Outside Dist-Dental Prem            | 45,064                    | 45,064                       | -                         |
|                          | <i>Charges For Service Totals</i>   | 412,984                   | 412,984                      | -                         |
|                          | <i>Miscellaneous Revenue</i>        |                           |                              |                           |
| 310-000 361.211          | Invest. Earnings-LGIP               | 4,915                     | 5,837                        | 922                       |
| 310-000 361.212          | Invest. Earnings-BNY Mellon         | 14,745                    | 16,506                       | 1,761                     |
| 310-000 361.250          | Inv Service Fees (Contra)           | (456)                     | (452)                        | 4                         |
|                          | <i>Miscellaneous Revenue Totals</i> | 19,204                    | 21,891                       | 2,687                     |
| Department 000 - Revenue | Totals                              | 432,188                   | 434,875                      | 2,687                     |
|                          | REVENUE TOTALS                      | 432,188                   | 434,875                      | 2,687                     |



# Expenditure Summary

| G/L Account                | Account Description          | FY26<br>Adopted<br>Budget | FY27<br>Department<br>Budget | \$ Change<br>FY26 to FY27 | FY27<br>Finance<br>Review |
|----------------------------|------------------------------|---------------------------|------------------------------|---------------------------|---------------------------|
| Fund 310 - Self Ins.       | Dental Insurance             |                           |                              |                           |                           |
| Department 818 - Self Ins. | Dental Insurance             |                           |                              |                           |                           |
|                            | Services & Supplies          |                           |                              |                           |                           |
| 310-818 520.245            | Dental Claims                | 387,934                   | 387,934                      | -                         | 387,934                   |
| 310-818 520.255            | Admin Fee-Dental             | 24,939                    | 24,939                       | -                         | 24,939                    |
| 310-818 521.500            | Central Svcs Cost Allocation | 6,212                     | 6,212                        | -                         | 6,171                     |
| 310-818 550.102            | Bank Fees-Checking           | 246                       | 246                          | -                         | 239                       |
|                            | Services & Supplies Totals   | 419,331                   | 419,331                      | -                         | 419,283                   |

# Operating Expense Increase Request

| DEPARTMENT NAME |                                                                                   | Human Resources (101-194) |
|-----------------|-----------------------------------------------------------------------------------|---------------------------|
| EXPENDITURES    |                                                                                   |                           |
| Account #       | Reason for Increase                                                               | Increase Request          |
| 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               |

# Operating Expense Increase Request

| DEPARTMENT NAME | Risk Management (309-817)                                                                                                      |                  |
|-----------------|--------------------------------------------------------------------------------------------------------------------------------|------------------|
| EXPENDITURES    |                                                                                                                                |                  |
| Account #       | Reason for Increase                                                                                                            | Increase Request |
| 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 |                                                                                                                                | \$ 772,164.00    |

# Cost Allocation Rebalancing – Risk Management



Partnered with Finance to review distribution of internal cost allocations.



Allocation organized into four areas: Risk, Liability, Unemployment, and Workers' Compensation.



Funding was reduced for Unemployment due to lower recent claim activity. Workers' Compensation was reduced based on findings from the County's actuarial study.



Redirected resources to Risk and Liability where current expenditures and program needs are higher.



This change reallocates existing funds to areas where we are currently seeing the most activity and financial exposure, allowing us to manage risk more effectively without increasing the overall cost.

# Questions?

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# Douglas County Fiscal Year 2026-27 Tentative Budget

## Schedule of Presentations

| Day/<br>Time | Presenting Department | Fund/Dept # | Department Name | Binder<br>Section | Binder<br>Page # |
|--------------|-----------------------|-------------|-----------------|-------------------|------------------|
|--------------|-----------------------|-------------|-----------------|-------------------|------------------|

### 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<br>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/<br>Time                      | Presenting Department         | Fund/Dept #            | Department Name                                      | Binder<br>Section | Binder<br>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<br>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                |
| <b><u>Tuesday, March 31st</u></b> |                               |                        |                                                      |                   |                  |
| 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,<br>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

|                                              |               |
|----------------------------------------------|---------------|
| <b>Total FTEs per FY25-26 Adopted Budget</b> | <b>616.97</b> |
|----------------------------------------------|---------------|

#### **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        |
|                                                         | <hr/>       |
|                                                         | <b>4.51</b> |

#### **Clean-up Items**

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

|                                                   |               |
|---------------------------------------------------|---------------|
| <b>Total FY 2025-26 Budgeted and Active FTE's</b> | <hr/>         |
|                                                   | <b>621.31</b> |



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<br>Enterprise Fund | 401 -<br>Extraordinary<br>Maintenance | 405 - Ad Val<br>Capital Projects | 410 - County<br>Construction | 420 - Park<br>Residential<br>Construction<br>Tax | 430 - Regional<br>Transportation | 440 - Capital<br>Projects - Debt<br>Financed | 541 Debt<br>Service | 600- DC<br>Redevelopment<br>Area 2 - Admin | 601 - DC<br>Redevelopment<br>Area 2 - Cap.<br>Projects | 606 - DC<br>Redevelop -<br>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<br>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<br>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<br>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%<br>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<br>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          |
| 216                                                      | 550              | Social Services - Medical | Increased costs for Long Term Care                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Brooke Adie        | 300,000    |                | 300,000             |
| 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                   | Pavement Crack Sealing                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Heather MacDonnell | 50,000     |                | 50,000              |
| 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<br>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              |                  |                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                    |            |                | \$ 1,622,804        |

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

|                          |                                                                       |    |                         |
|--------------------------|-----------------------------------------------------------------------|----|-------------------------|
| <b>DEPARTMENT NAME</b>   | <b>Indigent Defense 101-125</b>                                       |    |                         |
| <b>EXPENDITURES</b>      |                                                                       |    |                         |
| <b>Account #</b>         | <b>Reason for Increase</b>                                            |    | <b>Increase Request</b> |
| 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)               |
|                          |                                                                       |    |                         |
|                          |                                                                       |    |                         |
|                          |                                                                       |    |                         |
|                          |                                                                       |    |                         |
| <b>Total Requested</b>   |                                                                       | \$ | -                       |
| <b>Net Increase</b>      |                                                                       | \$ | -                       |
| <b>FINANCE DEPT ONLY</b> |                                                                       |    |                         |
| <b>Review Notes:</b>     |                                                                       |    |                         |

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

|                        |                                                                          |
|------------------------|--------------------------------------------------------------------------|
| <b>DEPARTMENT NAME</b> | <b>Douglas County Finance (Public Information and Sheriff's budgets)</b> |
|------------------------|--------------------------------------------------------------------------|

**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        |
|                        |                                                                                                                                                                                                                                                                                                                                                               |                     |
|                        |                                                                                                                                                                                                                                                                                                                                                               |                     |
|                        |                                                                                                                                                                                                                                                                                                                                                               |                     |
|                        |                                                                                                                                                                                                                                                                                                                                                               |                     |
| <b>Total Requested</b> |                                                                                                                                                                                                                                                                                                                                                               | <b>\$ 90,000.00</b> |
|                        | <b>Net Increase</b>                                                                                                                                                                                                                                                                                                                                           | <b>\$ 90,000</b>    |

**FINANCE DEPT ONLY**

**Review Notes:**

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

|                          |                                                                                     |                         |
|--------------------------|-------------------------------------------------------------------------------------|-------------------------|
| <b>DEPARTMENT NAME</b>   | <b>184 - Elections</b>                                                              |                         |
| <b>EXPENDITURES</b>      |                                                                                     |                         |
| <b>Account #</b>         | <b>Reason for Increase</b>                                                          | <b>Increase Request</b> |
| 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)          |
|                          |                                                                                     |                         |
|                          |                                                                                     |                         |
|                          |                                                                                     |                         |
| <b>Total Requested</b>   |                                                                                     | \$ -                    |
|                          | <b>Net Increase</b>                                                                 | <b>\$0</b>              |
| <b>FINANCE DEPT ONLY</b> |                                                                                     |                         |
| <b>Review Notes:</b>     |                                                                                     |                         |

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

**DEPARTMENT NAME**

**Human Resources (101-194)**

**EXPENDITURES**

| <b>Account #</b>       | <b>Reason for Increase</b>                                                        | <b>Increase Request</b> |
|------------------------|-----------------------------------------------------------------------------------|-------------------------|
| 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)           |
|                        |                                                                                   |                         |
|                        |                                                                                   |                         |
| <b>Total Requested</b> |                                                                                   | \$ 9,657.00             |
|                        | <b>Net Increase</b>                                                               | \$ 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**

| <b>Account #</b>       | <b>Reason for Increase</b>                                                | <b>Increase Request</b> |
|------------------------|---------------------------------------------------------------------------|-------------------------|
| 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)             |
|                        |                                                                           |                         |
| <b>Total Requested</b> |                                                                           | \$ 60,989               |
|                        | <b>Net Increase</b>                                                       | \$ 60,989               |

**FINANCE DEPT ONLY**

**Review Notes:**

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

| DEPARTMENT NAME          |                                                                         | District Attorney |
|--------------------------|-------------------------------------------------------------------------|-------------------|
| <b>EXPENDITURES</b>      |                                                                         |                   |
| 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)         |
| <b>Total Requested</b>   |                                                                         |                   |
|                          | <b>Net Increase</b>                                                     | \$13,145.00       |
| <b>FINANCE DEPT ONLY</b> |                                                                         |                   |
| <b>Review Notes:</b>     |                                                                         |                   |

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

**DEPARTMENT NAME**

**Alternative Sentencing**

**EXPENDITURES**

| <b>Account #</b>       | <b>Reason for Increase</b>                                                          | <b>Increase Request</b> |
|------------------------|-------------------------------------------------------------------------------------|-------------------------|
| 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.                                                                 |                         |
|                        |                                                                                     |                         |
| <b>Total Requested</b> |                                                                                     | \$ 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**

**Social Services-Medical**

**EXPENDITURES**

| <b>Account #</b>       | <b>Reason for Increase</b>         | <b>Increase Request</b> |
|------------------------|------------------------------------|-------------------------|
| 216-550 520.024        | Increased costs for Long Term Care | \$300,000.00            |
|                        |                                    |                         |
|                        |                                    |                         |
|                        |                                    |                         |
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|                        |                                    |                         |
|                        |                                    |                         |
|                        |                                    |                         |
| <b>Total Requested</b> |                                    | <b>\$300,000.00</b>     |
|                        | <b>Net Increase</b>                | <b>\$300,000.00</b>     |

**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**

| <b>Account #</b>       | <b>Reason for Increase</b>                                   | <b>Increase Request</b> |
|------------------------|--------------------------------------------------------------|-------------------------|
| 236-828 520.017        | Snow Removal for County Maintained Roads in Lake Tahoe Basin | \$ 65,625.00            |
|                        |                                                              |                         |
|                        |                                                              |                         |
|                        |                                                              |                         |
|                        |                                                              |                         |
|                        |                                                              |                         |
|                        |                                                              |                         |
| <b>Total Requested</b> |                                                              | \$ 65,625.00            |
|                        | <b>Net Increase</b>                                          | \$ 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**

| <b>Account #</b>       | <b>Reason for Increase</b>                                                                                                     | <b>Increase Request</b> |
|------------------------|--------------------------------------------------------------------------------------------------------------------------------|-------------------------|
| 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)         |
|                        |                                                                                                                                |                         |
|                        |                                                                                                                                |                         |
|                        |                                                                                                                                |                         |
| <b>Total Requested</b> |                                                                                                                                |                         |
|                        | <b>Net Increase</b>                                                                                                            | \$ 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**

| <b>Account #</b>       | <b>Reason for Increase</b>               | <b>Increase Request</b> |
|------------------------|------------------------------------------|-------------------------|
| 360-611 532.118        | Pavement Maintainance - non grant funded | \$ 50,000.00            |
|                        |                                          |                         |
|                        |                                          |                         |
|                        |                                          |                         |
|                        |                                          |                         |
| <b>Total Requested</b> |                                          | <b>\$ 50,000.00</b>     |

**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**

| <b>Account #</b>       | <b>Reason for Increase</b>                                     | <b>Increase Request</b> |
|------------------------|----------------------------------------------------------------|-------------------------|
| 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 |                         |
|                        |                                                                |                         |
|                        |                                                                |                         |
| <b>Total Requested</b> |                                                                | <b>\$ 250,000.00</b>    |
|                        | <b>Net Increase</b>                                            | <b>\$ 250,000</b>       |

**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  | <b>Quad Audit</b> - 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  | <b>Support Services from Oracle/OPAL permitting software</b> 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     | \$ -          | \$ 115,250 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Proprietary Fund Supplementals |         |                       |                                             |                                   |                |               |            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 360-611                        | 550.034 | Special Events        | Airport                                     |                                   | \$ 450,000     |               |            | <b>2026 3-Day Airshow</b> - To bring back the Minden Airshow as requested by the community and BOCC on a two year cycle.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Total Funds                    |         |                       |                                             |                                   | \$ 450,000     | \$ -          | \$ 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**

|                              |                   |                          |                         |
|------------------------------|-------------------|--------------------------|-------------------------|
| <b>REQUESTORS NAME</b>       | Rebecca Edwards   | <b>DATE</b>              | 2/9/2026                |
| <b>DEPARTMENT NAME</b>       | Judicial Services | <b>FUND &amp; DEPT #</b> | 101-323;101-371;101-372 |
| <b>DEPARTMENT PRIORITY #</b> | 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**

| <b>Account #</b>       | <b>Account Description</b> | <b>One-Time Expenses</b> | <b>Ongoing Expenses</b> |
|------------------------|----------------------------|--------------------------|-------------------------|
| 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             |                         |
| <b>Total Requested</b> |                            | \$ 36,250                | \$ -                    |

**REVENUE/REIMBURSEMENTS**

| <b>Account #</b>     | <b>Account Description</b> | <b>Amount</b> |
|----------------------|----------------------------|---------------|
|                      |                            |               |
| <b>TOTAL REVENUE</b> |                            | \$ -          |
|                      | <b>NET COST:</b>           | \$ 36,250     |

**FINANCE DEPT ONLY**

**Review Notes:**

| Douglas County Budget<br>Non-Personnel Supplemental Requests<br>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<br>Non-Personnel Supplemental Requests<br>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.<br><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>                                                                                                                                                                                      |
| 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.<br>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.<br><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        |      |                         |                          |                    | \$ 243,267 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |

**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**

|  |  |
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| 100% |
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|                                                                                                      |               |                                 |
|                                                                                                      |               | 100%                            |
| <b>FOR FINANCE USE ONLY</b>                                                                          |               |                                 |
| HR Review<br>Notes _____                                                                             | Date _____    |                                 |
| IRC Review<br>Notes _____                                                                            | Date _____    |                                 |
| <b>POSITION COSTS - SALARIES, BENEFITS &amp; ANCILLARY COSTS for FY26-27</b>                         |               |                                 |
| 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                      |
| <b>Ancillary Costs Associated with Proposed Position:</b>                                            |               |                                 |
| Amounts provided are estimates only - please update as necessary                                     |               |                                 |
|                                                                                                      | <b>Amount</b> | <b>GL Account</b>               |
| Desk, chair, telephone, other furniture/supplies                                                     | -             | 101-365 533.802 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                                                       | -             | 101-365 520.085 Telephone/Comm. |
| Training, travel & conference registrations                                                          | -             | 101-365 520.200 Training        |
| Vehicle - Motor Pool rate - estimated \$5,000/yr car, \$7,000/yr truck                               | -             | 101-365 520.114 Motor Pool      |
| Vehicle - Purchase (check with Motor Pool for \$estimate)                                            | -             | 101-365 564.700 Motor Vehicles  |
| Vehicle Upfitting/Special Equipment                                                                  | -             | 101-365 564.700 Motor Vehicles  |
| Uniforms                                                                                             | -             | 101-365 532.028 Uniforms        |
| Other: (List and enter GL Account)                                                                   |               |                                 |
|                                                                                                      |               |                                 |
|                                                                                                      |               |                                 |
| <b>Total Cost of Position</b>                                                                        | <b>#N/A</b>   |                                 |

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

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# MEMORANDUM

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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**

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*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.*

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- 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 where 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% |
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|                                                                                                      |               |                                 |
|                                                                                                      |               | 100%                            |
| <b>FOR FINANCE USE ONLY</b>                                                                          |               |                                 |
| HR Review<br>Notes _____                                                                             | Date _____    |                                 |
| IRC Review<br>Notes _____                                                                            | Date _____    |                                 |
| <b>POSITION COSTS - SALARIES, BENEFITS &amp; ANCILLARY COSTS for FY26-27</b>                         |               |                                 |
| 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                       |
| <b>Ancillary Costs Associated with Proposed Position:</b>                                            |               |                                 |
| Amounts provided are estimates only - please update as necessary                                     |               |                                 |
|                                                                                                      | <b>Amount</b> | <b>GL Account</b>               |
| Desk, chair, telephone, other furniture/supplies                                                     | -             | 101-371 533.802 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                                                       | -             | 101-371 520.085 Telephone/Comm. |
| Training, travel & conference registrations                                                          | -             | 101-371 520.200 Training        |
| Vehicle - Motor Pool rate - estimated \$5,000/yr car, \$7,000/yr truck                               | -             | 101-371 520.114 Motor Pool      |
| Vehicle - Purchase (check with Motor Pool for \$estimate)                                            | -             | 101-371 564.700 Motor Vehicles  |
| Vehicle Upfitting/Special Equipment                                                                  | -             | 101-371 564.700 Motor Vehicles  |
| Uniforms                                                                                             | -             | 101-371 532.028 Uniforms        |
| Other: (List and enter GL Account)                                                                   |               |                                 |
|                                                                                                      |               |                                 |
|                                                                                                      |               |                                 |
| <b>Total Cost of Position</b>                                                                        | <b>#N/A</b>   |                                 |

| 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 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<br>Notes _____                                                                                    | Date _____                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |        |           |           |   |           |        |        |        |           |
| IRC Review<br>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"                                                                | <div style="border: 1px solid black; width: 40px; height: 20px; margin: 0 auto; text-align: center; line-height: 20px;">Y</div>                   | <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr style="background-color: #d3d3d3;"> <th style="text-align: left; padding: 5px;">Amount</th> </tr> </thead> <tbody> <tr> <td style="text-align: right; padding: 5px;">49,483.20</td> </tr> <tr> <td style="text-align: right; padding: 5px;">18,185.08</td> </tr> <tr> <td style="text-align: right; padding: 5px;">-</td> </tr> <tr> <td style="text-align: right; padding: 5px;">13,775.00</td> </tr> <tr> <td style="text-align: right; padding: 5px;">717.51</td> </tr> <tr> <td style="text-align: right; padding: 5px;">247.42</td> </tr> <tr> <td style="text-align: right; padding: 5px;">935.23</td> </tr> <tr> <td style="text-align: right; padding: 5px;">83,343.43</td> </tr> </tbody> </table> | Amount | 49,483.20 | 18,185.08 | - | 13,775.00 | 717.51 | 247.42 | 935.23 | 83,343.43 |
| Amount                                                                                                      |                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |        |           |           |   |           |        |        |        |           |
| 49,483.20                                                                                                   |                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |        |           |           |   |           |        |        |        |           |
| 18,185.08                                                                                                   |                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |        |           |           |   |           |        |        |        |           |
| -                                                                                                           |                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |        |           |           |   |           |        |        |        |           |
| 13,775.00                                                                                                   |                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |        |           |           |   |           |        |        |        |           |
| 717.51                                                                                                      |                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |        |           |           |   |           |        |        |        |           |
| 247.42                                                                                                      |                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |        |           |           |   |           |        |        |        |           |
| 935.23                                                                                                      |                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |        |           |           |   |           |        |        |        |           |
| 83,343.43                                                                                                   |                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |        |           |           |   |           |        |        |        |           |
| Annual Salary                                                                                               |                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |        |           |           |   |           |        |        |        |           |
| NV PERS - Regular Employee? Enter "Y" or "N"                                                                | <div style="border: 1px solid black; width: 40px; height: 20px; margin: 0 auto; text-align: center; line-height: 20px;">Y</div>                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |        |           |           |   |           |        |        |        |           |
| NV PERS - Police and Firefighters (enter "N" above)                                                         |                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |        |           |           |   |           |        |        |        |           |
| Medical, Dental, Vision                                                                                     |                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |        |           |           |   |           |        |        |        |           |
| Medicare                                                                                                    |                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |        |           |           |   |           |        |        |        |           |
| Unemployment                                                                                                |                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |        |           |           |   |           |        |        |        |           |
| Workers Compensation                                                                                        |                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |        |           |           |   |           |        |        |        |           |
| Total Salaries and Benefits                                                                                 |                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |        |           |           |   |           |        |        |        |           |
| <b>Ancillary Costs Associated with Proposed Position:</b>                                                   |                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |        |           |           |   |           |        |        |        |           |
| <i>Amounts provided are estimates only - please update as necessary</i>                                     | <b>Amount</b>                                                                                                                                     | <b>GL Account</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |        |           |           |   |           |        |        |        |           |
| Desk, chair, telephone, other furniture/supplies                                                            | -                                                                                                                                                 | 360-611 533.802 Small Equipment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |        |           |           |   |           |        |        |        |           |
| New computer setup      Employee Type:                                                                      | <div style="border: 1px solid black; width: 40px; height: 20px; margin: 0 auto; text-align: center; line-height: 20px;">Must designate type</div> | #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                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |        |           |           |   |           |        |        |        |           |
|                                                                                                             |                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |        |           |           |   |           |        |        |        |           |
|                                                                                                             |                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |        |           |           |   |           |        |        |        |           |
| <b>Total Cost of Position</b>                                                                               | <b>\$      57,059.43</b>                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |        |           |           |   |           |        |        |        |           |



# **Douglas County, Nevada**

## **Capital Improvement Plan 2027 to 2031**



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

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## CAPITAL IMPROVEMENTS

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## Fiscal Year 2027-31 Capital Projects

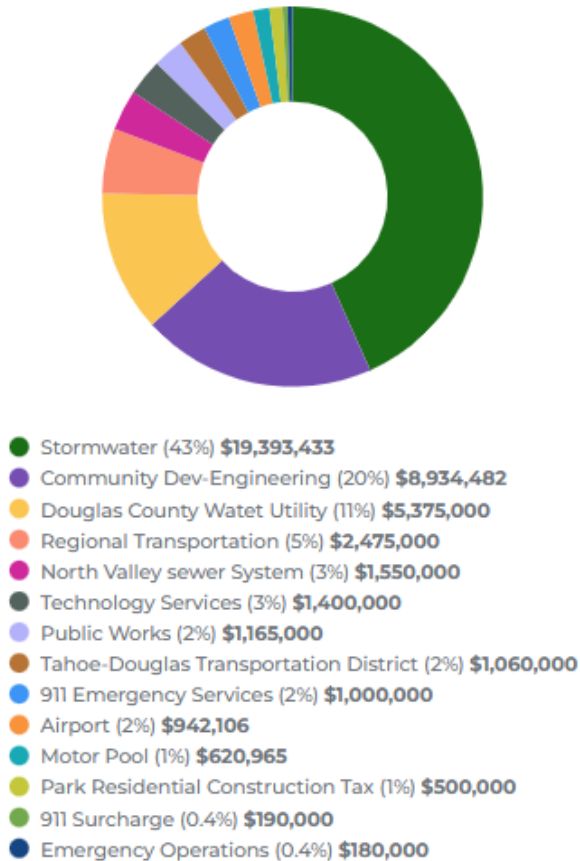
The Capital Improvement Plan covers a 5-year time period. Projects are requested by departments and submitted to the Board of County Commissioners as part of the annual budget process. Projects are presented, explained, and evaluated based upon need, available funding, and priorities. Funded projects 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

|                                                                  |                     |
|------------------------------------------------------------------|---------------------|
| <b>Mobile Emergency Communications Center Replacement (CM11)</b> | <b>\$ 1,000,000</b> |
|------------------------------------------------------------------|---------------------|

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

|                                             |                 |
|---------------------------------------------|-----------------|
| <b>Next Generation 9-1-1 Implementation</b> | <b>\$65,000</b> |
|---------------------------------------------|-----------------|

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.

|                              |                  |
|------------------------------|------------------|
| <b>Fire Station Alerting</b> | <b>\$125,000</b> |
|------------------------------|------------------|

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

|                                                      |                  |
|------------------------------------------------------|------------------|
| <b>Install Taxiway Lighting System [Design Only]</b> | <b>\$105,263</b> |
|------------------------------------------------------|------------------|

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

|                               |                 |
|-------------------------------|-----------------|
| <b>Pavement Crack Sealing</b> | <b>\$40,000</b> |
|-------------------------------|-----------------|

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

|                                               |                  |
|-----------------------------------------------|------------------|
| <b>Rehabilitate Airfield Pavements-Aprons</b> | <b>\$500,000</b> |
|-----------------------------------------------|------------------|

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.

|                                           |                  |
|-------------------------------------------|------------------|
| <b>Rehabilitate Taxiways P-51 (A,B,C)</b> | <b>\$296,843</b> |
|-------------------------------------------|------------------|

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')

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**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

|                                                         |                  |
|---------------------------------------------------------|------------------|
| <b>Advanced Metering Infrastructure Upgrade Project</b> | <b>\$450,000</b> |
|---------------------------------------------------------|------------------|

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

|                                         |                 |
|-----------------------------------------|-----------------|
| <b>Fire Hydrant Replacement Program</b> | <b>\$50,000</b> |
|-----------------------------------------|-----------------|

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

|                                                  |                  |
|--------------------------------------------------|------------------|
| <b>Jobs Peak Treatment Plant PLC Replacement</b> | <b>\$200,000</b> |
|--------------------------------------------------|------------------|

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

|                                 |                    |
|---------------------------------|--------------------|
| <b>Skyline Tank Replacement</b> | <b>\$4,000,000</b> |
|---------------------------------|--------------------|

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

|                                  |                 |
|----------------------------------|-----------------|
| <b>Telemetry System Upgrades</b> | <b>\$50,000</b> |
|----------------------------------|-----------------|

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.

|                                    |                  |
|------------------------------------|------------------|
| <b>Well Rehabilitation Program</b> | <b>\$125,000</b> |
|------------------------------------|------------------|

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

|                                               |                 |
|-----------------------------------------------|-----------------|
| <b>ZWUD Water System Improvements Phase 1</b> | <b>\$500,00</b> |
|-----------------------------------------------|-----------------|

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

|                                   |                  |
|-----------------------------------|------------------|
| <b>Public Safety Radio System</b> | <b>\$180,000</b> |
|-----------------------------------|------------------|

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

|                                                     |                  |
|-----------------------------------------------------|------------------|
| <b>Motor Pool annual Motor Vehicle Replacements</b> | <b>\$240,613</b> |
|-----------------------------------------------------|------------------|

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

|                                                               |                  |
|---------------------------------------------------------------|------------------|
| <b>Sheriff's Department Annual Motor Vehicle Replacements</b> | <b>\$380,352</b> |
|---------------------------------------------------------------|------------------|

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

|                                                             |                  |
|-------------------------------------------------------------|------------------|
| <b>Gravity Sewer Collections Main Point Repairs-Phase 1</b> | <b>\$150,000</b> |
|-------------------------------------------------------------|------------------|

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.

|                                                                            |                    |
|----------------------------------------------------------------------------|--------------------|
| <b>North Valley Wastewater Treatment Plant Pond Sludge Removal Project</b> | <b>\$1,000,000</b> |
|----------------------------------------------------------------------------|--------------------|

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.

|                                                          |                  |
|----------------------------------------------------------|------------------|
| <b>Sewer Lift Station Rehabilitation and Replacement</b> | <b>\$250,000</b> |
|----------------------------------------------------------|------------------|

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.

|                                             |                  |
|---------------------------------------------|------------------|
| <b>Sewer Manhole Rehabilitation Project</b> | <b>\$150,000</b> |
|---------------------------------------------|------------------|

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

|                                |                  |
|--------------------------------|------------------|
| <b>Indian Hills Splash Pad</b> | <b>\$300,000</b> |
|--------------------------------|------------------|

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

|                                       |                 |
|---------------------------------------|-----------------|
| <b>Johnson Lane Pickleball Courts</b> | <b>\$70,000</b> |
|---------------------------------------|-----------------|

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

|                                    |                  |
|------------------------------------|------------------|
| <b>Zephyr Cove Park Playground</b> | <b>\$130,000</b> |
|------------------------------------|------------------|

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

|                                            |                  |
|--------------------------------------------|------------------|
| <b>Historic Courthouse Emergency Power</b> | <b>\$225,000</b> |
|--------------------------------------------|------------------|

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.

|                                         |                  |
|-----------------------------------------|------------------|
| <b>Minden Inn Siding and Lower Roof</b> | <b>\$200,000</b> |
|-----------------------------------------|------------------|

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.

|                                     |                  |
|-------------------------------------|------------------|
| <b>Tahoe Admin Exterior Repairs</b> | <b>\$450,000</b> |
|-------------------------------------|------------------|

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.

|                                           |                 |
|-------------------------------------------|-----------------|
| <b>Tahoe Admin Fire Sprinkler Upgrade</b> | <b>\$90,000</b> |
|-------------------------------------------|-----------------|

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.

|                                                      |                  |
|------------------------------------------------------|------------------|
| <b>Transfer Station Fiber Communications Upgrade</b> | <b>\$100,000</b> |
|------------------------------------------------------|------------------|

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.

|                                      |                  |
|--------------------------------------|------------------|
| <b>Transfer Station Weigh Scales</b> | <b>\$100,000</b> |
|--------------------------------------|------------------|

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

|                                    |                    |
|------------------------------------|--------------------|
| <b>Pinenut Road Reconstruction</b> | <b>\$2,475,000</b> |
|------------------------------------|--------------------|

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

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

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.

|                                                       |                  |
|-------------------------------------------------------|------------------|
| <b>East Valley Road Dip Section-Pinenut Road Wash</b> | <b>\$700,000</b> |
|-------------------------------------------------------|------------------|

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.

|                                  |                    |
|----------------------------------|--------------------|
| <b>Fish Springs-DenMar Basin</b> | <b>\$2,440,000</b> |
|----------------------------------|--------------------|

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.

|                                   |                    |
|-----------------------------------|--------------------|
| <b>Fish Springs-Janelle Basin</b> | <b>\$2,320,000</b> |
|-----------------------------------|--------------------|

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.

|                                       |                    |
|---------------------------------------|--------------------|
| <b>Fish Springs-Pinenut Creek Dam</b> | <b>\$5,020,000</b> |
|---------------------------------------|--------------------|

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.

|                                                                             |                  |
|-----------------------------------------------------------------------------|------------------|
| <b>Johnson Lane Flood Mitigation Detention Basin Project (Pamela Place)</b> | <b>\$500,000</b> |
|-----------------------------------------------------------------------------|------------------|

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.

|                                                         |                  |
|---------------------------------------------------------|------------------|
| <b>Johnson Lane Hot Springs-Buckbrush Flood Control</b> | <b>\$271,320</b> |
|---------------------------------------------------------|------------------|

Design and construct the 100-year Hot Springs-Buckbrush flood control infrastructure to alleviate flooding impacts in the Johnson Lane area.

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                    |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| <b>Johnson Lane Wash Dam</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>\$1,230,000</b> |
| 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.                                                                                                                                                                                                                                                                                  |                    |
| <b>Martin Slough Crossing at Buckeye Road</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>\$928,873</b>   |
| 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.                                                                                                                                                                                                                                                                       |                    |
| <b>Pinenut Creek Regional Detention Basins-Redhawk/Mel/Meyers</b>                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>\$500,000</b>   |
| 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.                                                                                                                                                                             |                    |
| <b>Johnson Lane Flood Mitigation Detention Basin Project (Pamela Place)</b>                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>\$500,000</b>   |
| 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. |                    |
| <b>Smelter Creek Phases 1-8 Channel Work (25-yr)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>\$2,212,400</b> |
| 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.                                                                                                  |                    |
| <b>Smelter Creek Sediment Basin</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>\$1,194,000</b> |
| 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.                                                                                                                                                                                                                              |                    |
| <b>Smelter Creek Unnamed Tributary Alternative 2</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>\$500,00</b>    |
| 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.                                                                                                               |                    |
| <b>Topaz Lake Drainage Improvements</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>\$327,240</b>   |
| 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.                                                                                                                                                                                                                                                  |                    |
| <b>Waterloo Lane Box Culvert at Cottonwood Slough</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>\$700,000</b>   |
| 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.                                                                                                                                                                                                                                                                                                     |                    |
| <b>Total: \$19,393,433</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                    |

## 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                         |              |



# 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     |                                                               |                    |                     |                           |                                 |                        |                            |
| 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                    |                            |



# 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     |                                                       |                                                                                                                                                                                                 |                     |                           |                                 |                        |                            |
| 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                         |



# 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       |                                                           |                                                   |                     |                           |                                 |                              |                            |
| 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%)                       |



# 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 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               |                            |



# 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 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)                       |





# 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 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                    |                            |



# 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 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                    |                            |



# 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 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                 |                     |                           |                                 |                        |                            |



# 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 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)                       |



# 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 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                    |                            |



# 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 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%)                       |



# 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 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)                       |



# 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 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                  |





# 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 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                   |



# 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 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                          |



# 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 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               |                            |



# 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 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                   |



# 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 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                         |



# 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 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                          |



# 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 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                    |                            |



# 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 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    |                    |                     |                           | 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    |                    |                     |                           | 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    |                    |                     |                           | 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    |                    |                     |                           | 1.0000                          | 1,000.00               | 1,000.00                     |
|                            |                          |                    |                     |                           |                                 |                        | Finance Review to IRC Totals |
|                            |                          |                    |                     |                           |                                 |                        | \$1,000.00                   |



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# 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 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                          |



# 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 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                    |                            |



# 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 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                         |



# 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 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%                        |



# 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 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%                         |



# 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 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                    |                            |



# 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 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                    |                            |





# 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 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                    |                            |



# 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 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                         |              |



# 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 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%                         |



# 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 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                |



# 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 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                    |                            |



# 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 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%                         |



# 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 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)                       |



# 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 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                    |                            |





# 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 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%)                       |



# 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 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)                      |



# 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 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                          |



# 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 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)                       |



# 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 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                    |                            |



# 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 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                    |                            |



# 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 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                         |



# 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 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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# 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 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  |



# 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 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%                         |



# 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 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 Base budget                                            |                    |                     |                           | 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 Base budget                                            |                    |                     |                           | 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 Base budget                                            |                    |                     |                           | 1.0000                          | 1,770.00               | 1,770.00                                 |
|                                 | Finance Review to IRC Judges memberships - Judicial Asst. has Notary renewal |                    |                     |                           | 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 Base budget                                            |                    |                     |                           | 1.0000                          | 98,092.00              | 98,092.00                                |
|                                 | Finance Review to IRC McMorris contract/criminal competency evaluations      |                    |                     |                           | 1.0000                          | (6,301.00)             | (6,301.00)                               |
|                                 |                                                                              |                    |                     |                           |                                 |                        | Finance Review to IRC Totals \$91,791.00 |



# 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 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%                         |



# 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 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                   |



# 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 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                        |                    |                     |                           |                                 | Number of Units              | Cost Per Unit              | Total Amount |
|                                  | Finance Review to IRC        |                    |                     |                           |                                 | 1.0000                       | 1,700.00                   | 1,700.00     |
|                                  | Finance Review to IRC        |                    |                     |                           |                                 | 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                        |                    |                     |                           |                                 | Number of Units              | Cost Per Unit              | Total Amount |
|                                  | Finance Review to IRC        |                    |                     |                           |                                 | 1.0000                       | 1,450.00                   | 1,450.00     |
|                                  | Finance Review to IRC        |                    |                     |                           |                                 | 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                        |                    |                     |                           |                                 | Number of Units              | Cost Per Unit              | Total Amount |
|                                  | Finance Review to IRC        |                    |                     |                           |                                 | 1.0000                       | (50.00)                    | (50.00)      |
|                                  | Finance Review to IRC        |                    |                     |                           |                                 | 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)                       |              |



# 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 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               |                            |





# 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 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                    |                              |              |



# 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              | 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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# 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 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%                         |



# 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 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                      |                    |                     |                           | Number of Units                 | Cost Per Unit          | Total Amount               |
| 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                      |                    |                     |                           | Number of Units                 | Cost Per Unit          | Total Amount               |
| 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                      |                    |                     |                           | Number of Units                 | Cost Per Unit          | Total Amount               |
| 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                      |                    |                     |                           | Number of Units                 | Cost Per Unit          | Total Amount               |
| 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                      |                    |                     |                           | Number of Units                 | Cost Per Unit          | Total Amount               |
| 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                      |                    |                     |                           | Number of Units                 | Cost Per Unit          | Total Amount               |
| 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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# 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 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%                         |



# 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 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)                       |





# 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 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 evalution 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                          |                            |



# 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 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                    |                            |



# 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 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    |



# 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 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%)                       |



# 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 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                 |



# 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 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     |



# 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 371 - East Fork Justice Court |                                                               |                    |                     |                           |                                 |                              |                            |
| Services & Supplies                      |                                                               |                    |                     |                           |                                 |                              |                            |
| 101-371 520.190                          | Witness Fees                                                  | 1,714.93           | 2,100.00            | 1,584.76                  | 2,100.00                        | .00                          |                            |
|                                          | Budget Transactions                                           |                    |                     |                           |                                 |                              |                            |
|                                          | Level Transaction                                             |                    |                     |                           |                                 |                              |                            |
|                                          | Finance Review to IRC Base budget                             |                    |                     |                           |                                 | 1.0000 2,100.00              | 2,100.00                   |
|                                          |                                                               |                    |                     |                           |                                 | Finance Review to IRC Totals | \$2,100.00                 |
| 101-371 520.200                          | Training & Education                                          | 3,518.00           | 3,510.00            | (3,007.66)                | 1,965.00                        | (1,545.00)                   | (44)                       |
|                                          | Budget Transactions                                           |                    |                     |                           |                                 |                              |                            |
|                                          | Level Transaction                                             |                    |                     |                           |                                 |                              |                            |
|                                          | Finance Review to IRC Base budget                             |                    |                     |                           |                                 | 1.0000 3,510.00              | 3,510.00                   |
|                                          | Finance Review to IRC Less clerks involved in training        |                    |                     |                           |                                 | 1.0000 (1,545.00)            | (1,545.00)                 |
|                                          |                                                               |                    |                     |                           |                                 | Finance Review to IRC Totals | \$1,965.00                 |
| 101-371 520.256                          | Risk Mgmt Cost Allocation                                     | 9,528.00           | 10,957.00           | 8,217.75                  | 10,112.00                       | (845.00)                     | (8)                        |
| 101-371 521.100                          | Professional Services                                         | 34,149.70          | 37,866.00           | .00                       | 23,500.00                       | (14,366.00)                  | (38)                       |
|                                          | Budget Transactions                                           |                    |                     |                           |                                 |                              |                            |
|                                          | Level Transaction                                             |                    |                     |                           |                                 |                              |                            |
|                                          | Finance Review to IRC Base budget                             |                    |                     |                           |                                 | 1.0000 37,866.00             | 37,866.00                  |
|                                          | Finance Review to IRC Reduced based on 2 year average         |                    |                     |                           |                                 | 1.0000 (14,366.00)           | (14,366.00)                |
|                                          |                                                               |                    |                     |                           |                                 | Finance Review to IRC Totals | \$23,500.00                |
| 101-371 521.105                          | J.P. Pro Tempore                                              | 22,531.40          | 17,000.00           | 15,711.95                 | 19,450.00                       | 2,450.00                     | 14                         |
|                                          | Budget Transactions                                           |                    |                     |                           |                                 |                              |                            |
|                                          | Level Transaction                                             |                    |                     |                           |                                 |                              |                            |
|                                          | Finance Review to IRC Base budget                             |                    |                     |                           |                                 | 1.0000 17,000.00             | 17,000.00                  |
|                                          | Finance Review to IRC Judge Trotter ongoing training schedule |                    |                     |                           |                                 | 1.0000 2,450.00              | 2,450.00                   |
|                                          |                                                               |                    |                     |                           |                                 | Finance Review to IRC Totals | \$19,450.00                |
| 101-371 521.118                          | Court Reporter                                                | 13,381.00          | 16,000.00           | 23,313.20                 | 16,000.00                       | .00                          |                            |
|                                          | Budget Transactions                                           |                    |                     |                           |                                 |                              |                            |
|                                          | Level Transaction                                             |                    |                     |                           |                                 |                              |                            |
|                                          | Finance Review to IRC Base budget                             |                    |                     |                           |                                 | 1.0000 16,000.00             | 16,000.00                  |
|                                          |                                                               |                    |                     |                           |                                 | Finance Review to IRC Totals | \$16,000.00                |
| 101-371 532.055                          | Books & Periodicals                                           | .00                | 637.00              | .00                       | .00                             | (637.00)                     | (100)                      |
|                                          | Budget Transactions                                           |                    |                     |                           |                                 |                              |                            |
|                                          | Level Transaction                                             |                    |                     |                           |                                 |                              |                            |
|                                          | Finance Review to IRC Base budget                             |                    |                     |                           |                                 | 1.0000 637.00                | 637.00                     |



# 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 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%                          |





# 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 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   |



# 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 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    |



# 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 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                          |                            |



# 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 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                    |                            |



# 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 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%                         |



# 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 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                 |



# 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 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                          |



# 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 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                  |





# 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 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              |
| Finance Review to IRC                            | American Planning Association (APA)- National |                    |                                  |                           |                                 | 2.0000                       | 1,500.00                   |
|                                                  |                                               |                    |                                  |                           |                                 |                              | Total Amount               |
|                                                  |                                               |                    |                                  |                           |                                 |                              | 3,000.00                   |



# 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 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%                        |



# 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 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)                        |



# 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 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                          |



# 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 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               |                            |



# 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 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                          |



# 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 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)                      |



# 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 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                    |                            |





# 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 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                    |                            |



# 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 881 - Weed Control<br>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<br>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         |                            |



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 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**



# 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 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                | +++                        |



# 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 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                   |                            |
|                                     | <i>Taxes Totals</i>                     | \$408,167.63       | \$429,168.00        | \$417,862.34              | \$453,392.00                    | \$24,224.00           | 6%                         |
| <i>Intergovernmental Revenue</i>    |                                         |                    |                     |                           |                                 |                       |                            |
| 202-000 360.770                     | Reimbursement-Governmental              | 2,981.84           | .00                 | 990.40                    | .00                             | .00                   |                            |
|                                     | <i>Intergovernmental Revenue Totals</i> | \$2,981.84         | \$0.00              | \$990.40                  | \$0.00                          | \$0.00                | +++                        |
| <i>Miscellaneous Revenue</i>        |                                         |                    |                     |                           |                                 |                       |                            |
| 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)                   |
|                                     | <i>Miscellaneous Revenue Totals</i>     | \$33,292.22        | \$0.00              | \$15,341.83               | \$18,846.00                     | \$18,846.00           | +++                        |
| <i>Beg. Fund Bal./Reserves</i>      |                                         |                    |                     |                           |                                 |                       |                            |
| 202-000 301.000                     | Opening Fund Balance (Unassigned)       | .00                | 478,354.00          | .00                       | 458,354.00                      | (20,000.00)           | (4)                        |
|                                     | <i>Beg. Fund Bal./Reserves Totals</i>   | \$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                   |                            |



# 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            | <b>202 - Nv Cooperative Extension</b>            |                    |                     |                           |                                 |                       |                            |
|                 | <b>EXPENSE</b>                                   |                    |                     |                           |                                 |                       |                            |
|                 | Department <b>711 - Nv Cooperative Extension</b> |                    |                     |                           |                                 |                       |                            |
|                 | 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      | <b>711 - Nv Cooperative Extension Totals</b>     | \$743,624.88       | \$907,522.00        | \$284,240.77              | \$930,592.00                    | \$23,070.00           | 3%                         |
|                 | <b>EXPENSE TOTALS</b>                            | \$743,624.88       | \$907,522.00        | \$284,240.77              | \$930,592.00                    | \$23,070.00           | 3%                         |
| Fund            | <b>202 - Nv Cooperative Extension Totals</b>     |                    |                     |                           |                                 |                       |                            |
|                 | <b>REVENUE TOTALS</b>                            | \$444,441.69       | \$907,522.00        | \$434,194.57              | \$930,592.00                    | \$23,070.00           | 3%                         |
|                 | <b>EXPENSE TOTALS</b>                            | \$743,624.88       | \$907,522.00        | \$284,240.77              | \$930,592.00                    | \$23,070.00           | 3%                         |
| Fund            | <b>202 - Nv Cooperative Extension Totals</b>     | (\$299,183.19)     | \$0.00              | \$149,953.80              | \$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 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                   |                            |



# 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 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                          |
|                              | Other Financing Uses Totals          | \$0.00             | \$9,560.00          | \$0.00                    | \$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                 |



# 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 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                | +++                        |



# 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 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                | +++                        |



# 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 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 |



# 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 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                | +++                        |



# 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 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                         |



# 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 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                   |                            |





# 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 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                  |



# 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 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                |
|                                          | Finance Review to IRC        |                    | CSBG - Operating Supplies |                           |                                 | 1.0000                | 7,625.00                     |
|                                          |                              |                    |                           |                           |                                 |                       | Total Amount                 |
|                                          |                              |                    |                           |                           |                                 |                       | 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                |
|                                          | Finance Review to IRC        |                    | CSBG Office Supplies      |                           |                                 | 1.0000                | 1,100.00                     |
|                                          | Finance Review to IRC        |                    | Office Supplies           |                           |                                 | 1.0000                | 7,217.00                     |
|                                          |                              |                    |                           |                           |                                 |                       | Total Amount                 |
|                                          |                              |                    |                           |                           |                                 |                       | 1,100.00                     |
|                                          |                              |                    |                           |                           |                                 |                       | 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                |
|                                          | Finance Review to IRC        |                    | CSBG                      |                           |                                 | 1.0000                | 126,797.00                   |
|                                          | Finance Review to IRC        |                    | CSBG Housing              |                           |                                 | 1.0000                | (39,541.00)                  |
|                                          | Finance Review to IRC        |                    | CSBG Office Supplies      |                           |                                 | 1.0000                | (1,100.00)                   |
|                                          | Finance Review to IRC        |                    | CSBG Operating Supplies   |                           |                                 | 1.0000                | (7,625.00)                   |
|                                          | Finance Review to IRC        |                    | CSBG Travel               |                           |                                 | 1.0000                | (2,500.00)                   |
|                                          |                              |                    |                           |                           |                                 |                       | Total Amount                 |
|                                          |                              |                    |                           |                           |                                 |                       | 126,797.00                   |
|                                          |                              |                    |                           |                           |                                 |                       | (39,541.00)                  |
|                                          |                              |                    |                           |                           |                                 |                       | (1,100.00)                   |
|                                          |                              |                    |                           |                           |                                 |                       | (7,625.00)                   |
|                                          |                              |                    |                           |                           |                                 |                       | (2,500.00)                   |
|                                          |                              |                    |                           |                           |                                 |                       | Finance Review to IRC Totals |
|                                          |                              |                    |                           |                           |                                 |                       | \$76,031.00                  |



# 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 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                |                            |



# 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 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                | +++                        |



# 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 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%)                       |



# 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 |
|-------------|------------------------------|--------------------|---------------------|---------------------------|---------------------------------|-----------------------|----------------------------|
|             | 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                | +++                        |



# 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) |                                                |                    |                     |                           |                                 |                       |                            |
| 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                | +++                        |



# 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          |                                               |                    |                     |                           |                                 |                       |                            |
| 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) |
|-----------------|-----------------|--------|----------|-----|--------|----------|------|

|                       |                                                         |                 |               |                              |          |  |
|-----------------------|---------------------------------------------------------|-----------------|---------------|------------------------------|----------|--|
| 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 |
|-----------------|----------|----------|----------|----------|-----------|--------|---|

|                       |             |                 |               |              |  |  |
|-----------------------|-------------|-----------------|---------------|--------------|--|--|
| 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                | +++                        |



# 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 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                   |                            |



# 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 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                   |                            |



# 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 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                | +++                        |



# 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 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>Number of Units</td><td>Cost Per Unit</td><td>Total Amount</td><td></td></tr><tr><td>Finance Review to IRC</td><td>430 - Regional Transportation</td><td></td><td></td><td>1.0000</td><td>100,000.00</td><td>100,000.00</td><td></td></tr><tr><td colspan="6">Finance Review to IRC Totals</td><td>\$100,000.00</td><td></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          |                            |                     |  |  |  |  |  |  |  |       |             |  |  |                 |               |              |  |                       |                               |  |  |        |            |            |  |                              |  |  |  |  |  |              |  |



# 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 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                  |





# 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 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                | Total Amount               |
| Finance Review to IRC           | Base Budget                                        |                    |                                      |                           | 1.0000                          | 245,552.00                   | 245,552.00                 |
| Finance Review to IRC           | Transfer Snow Removal Savings to Other Maintenance |                    |                                      |                           | 1.0000                          | 80,000.00                    | 80,000.00                  |
|                                 |                                                    |                    |                                      |                           | Finance Review to IRC Totals    |                              | \$325,552.00               |



# 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 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                | +++                          |



# 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 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)                        |
|                           | <i>Taxes Totals</i>                     | \$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                   |                            |
|                           | <i>Licenses &amp; Permits Totals</i>    | \$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                   |                            |
|                           | <i>Intergovernmental Revenue Totals</i> | \$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                         |



# 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 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)                       |



# 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 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                   |                            |



# 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 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%                        |



# 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 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                   |                            |



# 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 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)                       |





# 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 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                          |



# 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 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                   |                            |



# 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 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                   |                            |



# 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 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                   |                            |



# 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 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                   |                            |



# 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 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                          |



# 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 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                   |                            |
| Budget Transactions                                     |                                      |                    |                     |                           |                                 |                       |                            |
| Level                                                   |                                      | Transaction        |                     | Number of Units           |                                 | Cost Per Unit         | Total Amount               |
| Finance Review to IRC                                   |                                      | GASB 87 Leases     |                     | 1.0000                    |                                 | 2,833.00              | 2,833.00                   |
| Finance Review to IRC Totals                            |                                      |                    |                     |                           |                                 | \$2,833.00            |                            |
| Debt Service Totals                                     |                                      | \$3,848.65         | \$2,833.00          | \$0.00                    | \$2,833.00                      | \$0.00                | 0%                         |
| Department 813 - Valley Facility-Gym and Fitness Totals |                                      | \$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                          |



# 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 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                | +++                        |





# 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 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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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 236 - Tahoe-Douglas Trans.Dist.       |                                               |                    |                     |                           |                                 |                       |                            |
| <b>REVENUE</b>                             |                                               |                    |                     |                           |                                 |                       |                            |
| 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%)                      |
|                                            | <b>REVENUE TOTALS</b>                         | \$1,418,214.14     | \$3,868,435.00      | \$1,378,799.01            | \$2,240,212.00                  | (\$1,628,223.00)      | (42%)                      |
| <b>EXPENSE</b>                             |                                               |                    |                     |                           |                                 |                       |                            |
| 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 &amp; 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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|--------------------------------------------|---------------------------------------------------------------|--------------------|---------------------|---------------------------|---------------------------------|-----------------------|----------------------------|
| 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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|--------------------------------------------|----------------------|--------------------|---------------------|---------------------------|---------------------------------|-----------------------|----------------------------|
| 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          |                    |                     |                           | Number of Units                 | Cost Per Unit         | Total Amount               |
| 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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|------------------------------------------|----------------------------------------------------------------|--------------------|---------------------|---------------------------|---------------------------------|-----------------------|----------------------------|
| 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                | +++                        |



# 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 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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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 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%)                                     |



# 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 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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|------------------------------------------|--------------------------------------|--------------------|---------------------|---------------------------|---------------------------------|-----------------------|----------------------------|
| 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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|-------------------------------------------------|---------------------------------|--------------------|---------------------|---------------------------|---------------------------------|-----------------------|----------------------------|
| 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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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 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                | +++                        |



# 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 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%                         |



# 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 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%)                       |



# 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 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                          |                            |



# 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 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%)                      |              |



# 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            | 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                | +++                        |





# 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 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%)                     |



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 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                | +++                        |



# 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 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                   |                            |



# 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 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%)                      |



# 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 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)   |



# 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 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>            |
|                                          | Finance Review to IRC Totals        |                    |                     |                           |                                 |                       |                            |
| 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              |
|                                          | Transaction                         |                    |                     |                           |                                 |                       | Total Amount               |
|                                          | Finance Review to IRC               |                    |                     |                           |                                 | 1.0000                | (2,400.00)                 |
|                                          | Move to 682 for ADSD Transportation |                    |                     |                           |                                 |                       | (2,400.00)                 |
|                                          | Finance Review to IRC               |                    |                     |                           |                                 | 1.0000                | 4,100.00                   |
|                                          | Utilities (Congregate \$1200)       |                    |                     |                           |                                 |                       | 4,100.00                   |
|                                          |                                     |                    |                     |                           |                                 |                       | <u>\$1,700.00</u>          |
|                                          | Finance Review to IRC Totals        |                    |                     |                           |                                 |                       |                            |
| 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              |
|                                          | Transaction                         |                    |                     |                           |                                 |                       | Total Amount               |
|                                          | Finance Review to IRC               |                    |                     |                           |                                 | 1.0000                | 34,572.00                  |
|                                          | Maint B&G                           |                    |                     |                           |                                 |                       | 34,572.00                  |
|                                          | Finance Review to IRC               |                    |                     |                           |                                 | 1.0000                | (2,020.00)                 |
|                                          | Moving \$2,020 to Phones            |                    |                     |                           |                                 |                       | (2,020.00)                 |
|                                          |                                     |                    |                     |                           |                                 |                       | <u>\$32,552.00</u>         |
|                                          | Finance Review to IRC Totals        |                    |                     |                           |                                 |                       |                            |
| 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              |
|                                          | Transaction                         |                    |                     |                           |                                 |                       | Total Amount               |
|                                          | Finance Review to IRC               |                    |                     |                           |                                 | 1.0000                | 15,000.00                  |
|                                          | Congregate Dining (\$3,000)         |                    |                     |                           |                                 |                       | 15,000.00                  |
|                                          | Finance Review to IRC               |                    |                     |                           |                                 | 1.0000                | (1,200.00)                 |
|                                          | Move to 682 for ADSD Transportation |                    |                     |                           |                                 |                       | (1,200.00)                 |
|                                          |                                     |                    |                     |                           |                                 |                       | <u>\$13,800.00</u>         |
|                                          | Finance Review to IRC Totals        |                    |                     |                           |                                 |                       |                            |
| 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              |
|                                          | Transaction                         |                    |                     |                           |                                 |                       | Total Amount               |
|                                          | Finance Review to IRC               |                    |                     |                           |                                 | 1.0000                | (3,600.00)                 |
|                                          | Move to 681                         |                    |                     |                           |                                 |                       | (3,600.00)                 |
|                                          | Finance Review to IRC               |                    |                     |                           |                                 | 1.0000                | (90,000.00)                |
|                                          | Move to 682                         |                    |                     |                           |                                 |                       | (90,000.00)                |
|                                          | Finance Review to IRC               |                    |                     |                           |                                 | 1.0000                | 114,337.00                 |
|                                          | Vehicle Maintenance                 |                    |                     |                           |                                 |                       | 114,337.00                 |
|                                          |                                     |                    |                     |                           |                                 |                       | <u>\$20,737.00</u>         |
|                                          | Finance Review to IRC Totals        |                    |                     |                           |                                 |                       |                            |
| 260-680 520.118                          | Veh.Maint-Outside Repairs           | 59.47              | .00                 | .00                       | .00                             | .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 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                 |



# 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 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                          | Transaction                                     |                     |                           | Number of Units                 | Cost Per Unit         | Total Amount               |
|                                          | Finance Review to IRC          | Move to 682                                     |                     |                           | 1.0000                          | (10,000.00)           | (10,000.00)                |
|                                          | Finance Review to IRC          | Small Equipment                                 |                     |                           | 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                          | Transaction                                     |                     |                           | Number of Units                 | Cost Per Unit         | Total Amount               |
|                                          | Finance Review to IRC          | 2022 Community Center Bond Transfer to Fund 541 |                     |                           | 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                          | Transaction                                     |                     |                           | Number of Units                 | Cost Per Unit         | Total Amount               |
|                                          | Finance Review to IRC          | Contingency                                     |                     |                           | 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                   |                            |





# 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 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              |                            |



# 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 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%                         |



# 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 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                          |                            |



# 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 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                       | +++                        |



# 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 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                   |                            |



# 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 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                   |                            |
|                                     | <i>Charges For Service Totals</i>                                | \$328,296.44       | \$0.00              | \$187,366.45              | \$0.00                          | \$0.00                | +++                        |
|                                     | <i>Fines &amp; Forfeits</i>                                      |                    |                     |                           |                                 |                       |                            |
| 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                   |                            |
|                                     | <i>Fines &amp; Forfeits Totals</i>                               | \$119,140.77       | \$0.00              | \$83,211.73               | \$0.00                          | \$0.00                | +++                        |
|                                     | <i>Miscellaneous Revenue</i>                                     |                    |                     |                           |                                 |                       |                            |
| 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                   |                            |
|                                     | <i>Miscellaneous Revenue Totals</i>                              | \$120,372.29       | \$0.00              | \$145,732.77              | \$0.00                          | \$0.00                | +++                        |
|                                     | <i>Other Financing Sources</i>                                   |                    |                     |                           |                                 |                       |                            |
| 297-000 392.000                     | Transfers In                                                     | 3,870,262.00       | .00                 | 49,535.00                 | .00                             | .00                   |                            |
|                                     | <i>Other Financing Sources Totals</i>                            | \$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                | +++                        |



# 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 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                   |                            |



# 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 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**



# 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 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                   |                            |



# 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 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               |



# 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 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                          |                            |                |



# 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 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                | +++                        |



# 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 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%                         |



# 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 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                | +++                        |



# 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 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%                         |





# 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 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%)                     |



# 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 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                   |                            |



# 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 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%                         |



# 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 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**



# 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 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                   |                            |



# 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 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         |                                      |                    |                     |                           |                                 |                       |                            |



# 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 |
|-------------|----------------------------------|--------------------|---------------------|---------------------------|---------------------------------|-----------------------|----------------------------|
|             | 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                | +++                        |





# 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 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%                         |



# 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 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                   |                            |



# 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 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%)                         |



# 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 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                | +++                        |



# 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 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%                         |



# 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 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             |                            |



# 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 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                   |                            |



# 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 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                   |                            |





# 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 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                                                | Transaction            |                    |                     |                           |                                 | Number of Units              | Cost Per Unit              |
| Finance Review to IRC                                | Debt Principal Offset  |                    |                     |                           |                                 | 1.0000                       | (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                       | +++                        |



# 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 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                         |



# 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 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             |                            |



# 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 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                   |                            |



# 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 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                   |                            |              |



# 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 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                   |                            |               |



# 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 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                | +++                        |



# 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 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                    |                            |                |





# 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 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               |



# 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 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                | +++                        |



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 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**



# 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 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                | +++                        |



# 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 405 - Ad Val Capital Projects        |                                          |                    |                     |                           |                                 |                       |                            |
| REVENUE                                   |                                          |                    |                     |                           |                                 |                       |                            |
| Department                                | 000 - Revenue                            |                    |                     |                           |                                 |                       |                            |
| Taxes                                     |                                          |                    |                     |                           |                                 |                       |                            |
| 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                                | 715 - Judicial Function                  |                    |                     |                           |                                 |                       |                            |
| Capital Outlay/Projects                   |                                          |                    |                     |                           |                                 |                       |                            |
| 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%)                      |



# 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 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                | +++                        |



# 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 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                | +++                        |





# 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 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%)                     |



# 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 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                | +++                        |



# 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 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 &amp; 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                   |                            |



# 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 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                | +++                        |



# 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 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                   |                            |



# 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 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                 |



# 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 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                | +++                        |



# 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 |                                 |                    |                     |                           |                                 |                       |                            |
| 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%                         |                |



# 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                           |                                 |                                   |                     |                              |                                 |                       |                            |
| 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%                         |



# 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                      |                                       |                    |                     |                           |                                 |                       |                            |
| 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%                        |



# 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                                                |                                  |                    |                     |                           |                                 |                       |                            |
| 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%                         |



# 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 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                | +++                        |



# 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 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                | +++                        |



# 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 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                | +++                        |