



Jess Urresti
Canyon County Clerk of the District Court
Ex-Officio Auditor and Recorder



"Serving all of Canyon County in an efficient, accurate and friendly manner"

Kyle Wilmot
Controller

January 20, 2026

RE: Quarterly Budget Report: 1st Quarter (October-December)

Board of County Commissioners:

Per Idaho Code (IC) 31-1611, enclosed is the First Quarter Fiscal Year (FY) 2026 Budget Status Report. The statute reads:

31-1611. QUARTERLY STATEMENTS. On or before the last day of January, April, July and October in each fiscal year, the county budget officer shall submit to the board of county commissioners a statement showing the expenditures and liabilities against each separate budget appropriation incurred during the time elapsed of the budget period as nearly as practicable, together with the unexpended and unencumbered balance of each appropriation for each office, department, service, agency and institution. He shall set forth the receipts from taxation and from sources other than taxation for the same period and call to the attention of the board of county commissioners any and all facts indicating any possible deficit or excessive expenditure by any officer or employee that the board may take such action as may be deemed necessary and expedient to prevent such possible deficit or excessive expenditure from any appropriation provided for in the county budget.

This quarterly budget report is distinct from and complementary to the county treasurer's reports (IC 31-2112, 31-2113), which are monthly, quarterly, and annually, highlighting the collection and disbursement of moneys. The treasurer reports also highlight fund balances for the respective funds within the county. This quarterly budget report is a distinct statutorily required statement from the "county budget office" (clerk as ex-officio auditor), focused specifically on the moneys collected and spent relative to the respective budget appropriation for offices, departments, etc. The statutory intent is clear that this shall be submitted "on or before the last day of January, April, July, and October..." Idaho Statute allows for up to a month following the respective quarter to provide a report "as nearly as practicable" for the prior period. The intent of the statute is also clear in that this report shall inform you at quarterly intervals throughout the fiscal year to prompt any necessary actions: "...that the board may take such action as may be deemed necessary and expedient to prevent such possible deficit or excessive expenditure from any appropriation provided for in the county budget."

Included is an unaudited report for the first quarter of FY26 run 1/16/26, covering October to December. I would like to continue to express thanks to Sarah Winslow and Clerk Urresti for their work in continuing to help prepare and refine this quarterly review. We will post these reports on the Canyon County website under the clerk/auditor page as quarterly reports. We are currently working on fine tuning the quarterly budget reports within the confines of the County's new budgeting software. The reports presented have more detail than prior reports with breaking down each fund by base entity.

Our goal in this report is in keeping with the statutory language of focusing on "each separate budget appropriation" as it relates to "each office, department, service, agency and institution," calling out any "deficit or excessive expenditure" that may affect the respective budget. We will also review any revenue line



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items that appear to be over budgeted or underutilized. The attached reports have every line item for you to review. Below, we will highlight any items that may be over budget, an area of concern or revenue item that is underutilized.

The following items will be highlighted within the budget for your consideration:

- With this being the first quarter of the new fiscal year, there are going to be line items that are seasonal for when expenses are made, and revenues are received. Some expenses are either front or backloaded in the fiscal year depending on the variety, for example service contracts or capital projects and maintenance.
- You will notice for a few of the A budgets that some of the A items will register as being over 25% usage. This is usually because there are compensation program or new/reclassified budgeted lines in those areas. For these budget groupings, if you look at the overall A, this should be below 25% utilization.
- The Tort fund's overall expense utilization is at 68% this quarter compared to 56% in the same quarter for FY25. Costs have increased and there could be timing differences in the billings that the county has received for insurance.
- IT's overtime budget is currently over budget for what was budgeted for the year. This will be reviewed for the FY27 budgeting cycle and continue to be monitored for FY26.
- Clerk of the court's computer equipment is fully utilized; this is related to the supreme court projects and utilizing the LATCF funds that the county received during COVID. The LATCF funds will cover \$100k of this expense item of \$101k.
- In the PA's A budget, the usage of Part-time and Temporary salaries are already at 64.63% and 42.6%.
- With fee increases for DSD in the prior period, they are currently on pace with what was budgeted for FY26, with 25.12% of building permit revenues through the quarter.

With improved processes and procedures in the budgeting process, we are hopeful to continue to grow in our understanding of revenues and expenditures of the county and continue to work with EO's and DA's to fine tune the budgeting process. We are hopeful that during the FY26 budgeting process some items were addressed, and others will continue to be monitored throughout FY26. We are also working to continue to refine the budget reports and how the information is presented, especially with the new county budgeting software

With Regards,

Kyle Wilmot, CPA, CFE
Canyon County Controller

Attachments: IncomeStatement FY26 Q1
BudgetVSActualYTD FY26 Q1

Income Statement

3 months ending December 31st, FY 2026 Main Budget (Live)

	FY 2026 Budget	FY 2026 Actuals	\$ Variance	% Variance
Revenues				
001 - Current Expense	38,214,664	3,426,375	(34,788,290)	8.97%
102 - Weed Control	531,427	58,494	(472,933)	11.01%
103 - Reappraisal	4,070,465	346,999	(3,723,466)	8.52%
104 - District Court	12,021,883	1,159,778	(10,862,105)	9.65%
105 - Health District	2,476,022	210,611	(2,265,411)	8.51%
106 - County Fair	1,899,962	110,193	(1,789,769)	5.80%
108 - Parks, Cultural & Natural Resources	1,591,554	82,570	(1,508,984)	5.19%
109 - Historical Society	74,553	6,447	(68,106)	8.65%
111 - Tort Claims	2,008,257	170,560	(1,837,697)	8.49%
112 - Pest Control	340,235	35,906	(304,329)	10.55%
113 - Melba Gopher	12,567	1,197	(11,370)	9.53%
114 - Court Device	19,950	2,936	(17,014)	14.72%
115 - Motor Boat License	260,000	-	(260,000)	0.00%
116 - Justice	49,029,865	3,559,688	(45,470,177)	7.26%
117 - Court Facilities	80,000	30,170	(49,830)	37.71%
118 - Emergency Communications	3,645,350	280,766	(3,364,584)	7.70%
122 - Treatment Courts	469,132	109,792	(359,340)	23.40%
124 - Consolidated Elections	525,000	141,683	(383,317)	26.99%
125 - Canyon County Dispatch	2,860,424	-	(2,860,424)	0.00%
130 - American Rescue Plan Act	8,000,000	3,670,058	(4,329,943)	45.88%
401 - Landfill	10,789,013	2,263,073	(8,525,940)	20.98%
Total Revenues	138,920,324	15,667,298	(123,253,026)	11.28%
Expenses				
001 - Current Expense	50,124,076	9,142,866	40,981,209	18.24%
102 - Weed Control	564,171	92,217	471,954	16.35%
103 - Reappraisal	5,013,880	877,838	4,136,042	17.51%
104 - District Court	13,854,861	2,609,055	11,245,805	18.83%
105 - Health District	2,465,967	204,403	2,261,564	8.29%
106 - County Fair	1,937,323	142,704	1,794,619	7.37%
108 - Parks, Cultural & Natural Resources	2,503,362	453,365	2,049,998	18.11%
109 - Historical Society	74,250	-	74,250	0.00%
111 - Tort Claims	2,192,000	1,503,981	688,019	68.61%
112 - Pest Control	369,563	41,283	328,280	11.17%
113 - Melba Gopher	12,000	-	12,000	0.00%
114 - Court Device	22,000	5,414	16,586	24.61%
115 - Motor Boat License	201,441	30,984	170,457	15.38%
116 - Justice	53,712,802	8,319,161	45,393,642	15.49%
117 - Court Facilities	25,000	9,447	15,553	37.79%
118 - Emergency Communications	6,069,040	2,244,985	3,824,055	36.99%
122 - Treatment Courts	590,978	104,904	486,074	17.75%
124 - Consolidated Elections	685,945	111,478	574,467	16.25%
125 - Canyon County Dispatch	2,890,041	530,751	2,359,290	18.36%
130 - American Rescue Plan Act	8,000,000	3,665,495	4,334,505	45.82%
401 - Landfill	10,943,308	1,046,082	9,897,226	9.56%
Total Expenses	162,252,009	31,136,413	131,115,596	19.19%
Net Income	(23,331,685)	(15,469,115)	(7,862,570)	66.30%

Actual vs Budget Year To Date by Base Entity

Base Entity 001-00-000-00 - Default

October 2025 To December 2025 (3 Months)

Budget Main Budget
Fund All
Division All
Object All
Base Entities All

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
31XXXX - Total 31 Revenues				
311101 - Current taxes	11,397,249	523,144	(10,874,105)	4.59%
313130 - Circuit breaker	-	80,426	80,426	0.00%
313131 - Ag equip replacement	406,070	101,518	(304,552)	25.00%
313132 - Pers property replacement	502,160	251,081	(251,079)	50.00%
313133 - Homeowner's Tax Relief	-	376,109	376,109	0.00%
313134 - Additional Tax Relief	-	-	-	0.00%
313135 - Occupancy Tax	45,659	-	(45,659)	0.00%
Total 31XXXX - Total 31 Revenues	12,351,138	1,332,278	(11,018,860)	10.79%
32XXXX - Total 32 Revenues				
321133 - CATV franchise fee	40,000	6,363	(33,637)	15.91%
Total 32XXXX - Total 32 Revenues	40,000	6,363	(33,637)	15.91%
33XXXX - Total 33 Revenues				
332112 - Wildlife surplus	-	-	-	0.00%
333176 - ARPA CORONAVIRUS LATCF	-	-	-	0.00%
335172 - Sales tax inventory phase-out	10,000,000	-	(10,000,000)	0.00%
335175 - Liquor apportionment	1,625,000	-	(1,625,000)	0.00%
336181 - Federal PILT	60,000	-	(60,000)	0.00%
336182 - State PILT-fish and game	4,500	-	(4,500)	0.00%
Total 33XXXX - Total 33 Revenues	11,689,500	-	(11,689,500)	0.00%
34XXXX - Total 34 Revenues				
341605 - Non-sufficient fund fees	-	140	140	0.00%
341620 - Other misc charges and fees	3,996,400	-	(3,996,400)	0.00%
341625 - Impact Fee Administrative Fee	2,000	1,470	(530)	73.50%
Total 34XXXX - Total 34 Revenues	3,998,400	1,610	(3,996,790)	0.04%
36XXXX - Total 36 Revenues				
362201 - Rent on real estate & bldg	-	-	-	0.00%
369103 - Copy machines	-	-	-	0.00%
369121 - Other miscellaneous revenue	25,000	6,266	(18,734)	25.06%
369126 - Damage to vehicles	-	-	-	0.00%
369147 - Settlement	-	-	-	0.00%
369154 - Misc maintenance	5,000	299	(4,701)	5.98%
Total 36XXXX - Total 36 Revenues	30,000	6,565	(23,435)	21.88%
38XXXX - Total 38 Revenues				
382752 - Equipment	-	-	-	0.00%
Total 38XXXX - Total 38 Revenues	-	-	-	0.00%
Total Revenues	28,109,038	1,346,816	(26,762,222)	4.79%

Actual vs Budget Year To Date by Base Entity

Net Total	28,109,038	1,346,816	(26,762,222)	4.79%
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Actual vs Budget Year To Date by Base Entity

Base Entity 001-01-201-14 - Auditor

October 2025 To December 2025 (3 Months)

Budget Main Budget
Fund All
Division All
Object All
Base Entities All

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
33XXXX - Total 33 Revenues	-	-	-	0.00%
333170 - CARES Act	-	-	-	0.00%
Total 33XXXX - Total 33 Revenues	-	-	-	0.00%
34XXXX - Total 34 Revenues	-	-	-	0.00%
346703 - County repayment	-	-	-	0.00%
Total 34XXXX - Total 34 Revenues	-	-	-	0.00%
Total Revenues	-	-	-	0.00%
41XXXX - Salaries	541,749	123,098	418,651	22.72%
411010 - Elected officials	123,454	27,894	95,560	22.59%
412030 - Regular employees	403,713	95,019	308,694	23.54%
412035 - Overtime	-	185	(185)	0.00%
413050 - Part-time	-	-	-	0.00%
413060 - Temporary	-	-	-	0.00%
413075 - Compensation program	14,582	-	14,582	0.00%
413080 - New/reclassified positions	-	-	-	0.00%
413090 - Covid-19	-	-	-	0.00%
Total 41XXXX - Salaries	541,749	123,098	418,651	22.72%
42XXXX - Benefits	207,967	41,968	165,999	20.18%
421000 - Social security	40,328	9,082	31,246	22.52%
422000 - Retirement	65,105	14,715	50,390	22.60%
423101 - Health insurance	92,870	16,538	76,333	17.81%
423102 - Dental	4,683	1,121	3,563	23.93%
423104 - Disability	1,621	296	1,325	18.24%
423105 - Life	1,251	217	1,034	17.35%
424000 - Workers compensation	2,109	-	2,109	0.00%
425000 - Unemployment	-	-	-	0.00%
Total 42XXXX - Benefits	207,967	41,968	165,999	20.18%
52XXXX - Total 52 Expenses	-	-	-	0.00%
521120 - Misc professional services	-	-	-	0.00%
Total 52XXXX - Total 52 Expenses	-	-	-	0.00%
53XXXX - Total 53 Expenses	312,351	20,781	291,570	6.65%
533301 - Service contracts	309,601	20,724	288,877	6.69%
533310 - Copiers contract	2,750	57	2,693	2.09%
Total 53XXXX - Total 53 Expenses	312,351	20,781	291,570	6.65%
54XXXX - Total 54 Expenses	24,710	6,905	17,805	27.94%
542203 - Cellular phone	1,800	(402)	2,202	-22.35%
543305 - Postage	5,000	807	4,193	16.13%

Actual vs Budget Year To Date by Base Entity

545501 - Meals	250	-	250	0.00%
545502 - Mileage	-	-	-	0.00%
545503 - Taxi	-	-	-	0.00%
545504 - Parking	100	-	100	0.00%
545505 - Hotel	2,000	-	2,000	0.00%
545506 - Gasoline and oil	-	-	-	0.00%
545507 - Air fare	1,500	-	1,500	0.00%
546610 - Education and training	3,500	295	3,205	8.43%
546620 - Association dues	7,800	6,205	1,595	79.56%
546635 - Subscriptions	350	-	350	0.00%
546640 - Registration	1,000	-	1,000	0.00%
547250 - Burial fees	-	-	-	0.00%
547402 - Provider payments	-	-	-	0.00%
548400 - Miscellaneous	1,410	-	1,410	0.00%
Total 54XXXX - Total 54 Expenses	24,710	6,905	17,805	27.94%
55XXXX - Total 55 Expenses	3,000	700	2,300	23.32%
551010 - Office supplies	3,000	700	2,300	23.32%
554401 - Building supplies and materials	-	-	-	0.00%
Total 55XXXX - Total 55 Expenses	3,000	700	2,300	23.32%
57XXXX - Total 57 Expenses	2,500	-	2,500	0.00%
577100 - Computer equipment	-	-	-	0.00%
577110 - Software	2,000	-	2,000	0.00%
577120 - Small office equipment	-	-	-	0.00%
577121 - Office furniture	500	-	500	0.00%
Total 57XXXX - Total 57 Expenses	2,500	-	2,500	0.00%
68XXXX - Capital	-	-	-	0.00%
680421 - Computer/networks/software	-	-	-	0.00%
Total 68XXXX - Capital	-	-	-	0.00%
Total Expenses	1,092,276	193,451	898,825	17.71%
Net Total	(1,092,276)	(193,451)	(898,825)	17.71%

Actual vs Budget Year To Date by Base Entity

Base Entity 001-01-202-14 - Recorder

October 2025 To December 2025 (3 Months)

Budget Main Budget
Fund All
Division All
Object All
Base Entities All

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
32XXXX - Total 32 Revenues	69,750	1,728	(68,023)	2.48%
321101 - Beer	22,000	400	(21,600)	1.82%
321102 - Wine	20,600	600	(20,000)	2.91%
321103 - Liquor	20,650	188	(20,463)	0.91%
321132 - Catering	6,500	540	(5,960)	8.31%
Total 32XXXX - Total 32 Revenues	69,750	1,728	(68,023)	2.48%
33XXXX - Total 33 Revenues	-	-	-	0.00%
333170 - CARES Act	-	-	-	0.00%
Total 33XXXX - Total 33 Revenues	-	-	-	0.00%
34XXXX - Total 34 Revenues	1,118,000	327,178	(790,822)	29.26%
341101 - Recorder's fees	889,000	279,426	(609,574)	31.43%
341105 - Recorder imaging fees	30,000	10,923	(19,077)	36.41%
341202 - Passports	180,000	28,622	(151,378)	15.90%
341620 - Other misc charges and fees	19,000	8,207	(10,793)	43.20%
Total 34XXXX - Total 34 Revenues	1,118,000	327,178	(790,822)	29.26%
Total Revenues	1,187,750	328,906	(858,844)	27.69%
41XXXX - Salaries	452,688	91,546	361,142	20.22%
412030 - Regular employees	431,206	91,546	339,660	21.23%
412035 - Overtime	-	-	-	0.00%
413075 - Compensation program	21,482	-	21,482	0.00%
413080 - New/reclassified positions	-	-	-	0.00%
413090 - Covid-19	-	-	-	0.00%
Total 41XXXX - Salaries	452,688	91,546	361,142	20.22%
42XXXX - Benefits	235,204	40,042	195,162	17.02%
421000 - Social security	32,987	6,949	26,038	21.07%
422000 - Retirement	53,254	10,928	42,326	20.52%
423101 - Health insurance	137,106	20,340	116,766	14.84%
423102 - Dental	6,914	1,370	5,544	19.81%
423104 - Disability	1,590	246	1,344	15.46%
423105 - Life	1,629	210	1,419	12.86%
424000 - Workers compensation	1,725	-	1,725	0.00%
425000 - Unemployment	-	-	-	0.00%
Total 42XXXX - Benefits	235,204	40,042	195,162	17.02%
52XXXX - Total 52 Expenses	360	78	282	21.67%
522301 - Document shredding	360	78	282	21.67%
Total 52XXXX - Total 52 Expenses	360	78	282	21.67%
53XXXX - Total 53 Expenses	30,318	169	30,149	0.56%

Actual vs Budget Year To Date by Base Entity

533301 - Service contracts	28,768	-	28,768	0.00%
533310 - Copiers contract	1,550	169	1,381	10.92%
533316 - Equipment repairs	-	-	-	0.00%
Total 53XXXX - Total 53 Expenses	30,318	169	30,149	0.56%
54XXXX - Total 54 Expenses	19,950	1,562	18,388	7.83%
542203 - Cellular phone	-	-	-	0.00%
543305 - Postage	18,900	1,433	17,467	7.58%
543308 - Freight charges	-	-	-	0.00%
545501 - Meals	-	-	-	0.00%
545502 - Mileage	500	-	500	0.00%
546635 - Subscriptions	-	-	-	0.00%
548012 - Interpreter fees	550	130	420	23.56%
548400 - Miscellaneous	-	-	-	0.00%
Total 54XXXX - Total 54 Expenses	19,950	1,562	18,388	7.83%
55XXXX - Total 55 Expenses	4,600	469	4,131	10.20%
551010 - Office supplies	4,600	469	4,131	10.20%
551120 - Printing supplies	-	-	-	0.00%
551130 - Computer supplies	-	-	-	0.00%
554401 - Building supplies and materials	-	-	-	0.00%
Total 55XXXX - Total 55 Expenses	4,600	469	4,131	10.20%
57XXXX - Total 57 Expenses	4,489	-	4,489	0.00%
577100 - Computer equipment	-	-	-	0.00%
577110 - Software	-	-	-	0.00%
577120 - Small office equipment	4,489	-	4,489	0.00%
577121 - Office furniture	-	-	-	0.00%
Total 57XXXX - Total 57 Expenses	4,489	-	4,489	0.00%
68XXXX - Capital	-	-	-	0.00%
680410 - Machinery	-	-	-	0.00%
Total 68XXXX - Capital	-	-	-	0.00%
Total Expenses	747,609	133,867	613,742	17.91%
Net Total	440,141	195,039	98,247	44.31%

Actual vs Budget Year To Date by Base Entity

Base Entity 001-01-220-14 - Elections

October 2025 To December 2025 (3 Months)

Budget Main Budget
Fund All
Division All
Object All
Base Entities All

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
33XXXX - Total 33 Revenues	-	-	-	0.00%
333154 - HAVA grant	-	-	-	0.00%
333170 - CARES Act	-	-	-	0.00%
Total 33XXXX - Total 33 Revenues	-	-	-	0.00%
34XXXX - Total 34 Revenues	-	-	-	0.00%
341201 - Candidate filing fees	-	-	-	0.00%
342210 - Other agency reimbursement	-	-	-	0.00%
Total 34XXXX - Total 34 Revenues	-	-	-	0.00%
36XXXX - Total 36 Revenues	-	-	-	0.00%
369121 - Other miscellaneous revenue	-	-	-	0.00%
Total 36XXXX - Total 36 Revenues	-	-	-	0.00%
Total Revenues	-	-	-	0.00%
41XXXX - Salaries	194,246	29,314	164,932	15.09%
412030 - Regular employees	131,976	19,980	111,996	15.14%
412035 - Overtime	15,000	1,907	13,093	12.71%
413060 - Temporary	40,370	7,426	32,944	18.39%
413075 - Compensation program	6,900	-	6,900	0.00%
413080 - New/reclassified positions	-	-	-	0.00%
413090 - Covid-19	-	-	-	0.00%
Total 41XXXX - Salaries	194,246	29,314	164,932	15.09%
42XXXX - Benefits	74,268	10,116	64,152	13.62%
421000 - Social security	10,096	2,242	7,855	22.20%
422000 - Retirement	16,299	2,526	13,773	15.50%
423101 - Health insurance	44,100	4,900	39,200	11.11%
423102 - Dental	2,224	332	1,892	14.93%
423104 - Disability	496	60	436	12.10%
423105 - Life	525	56	469	10.67%
424000 - Workers compensation	528	-	528	0.00%
425000 - Unemployment	-	-	-	0.00%
Total 42XXXX - Benefits	74,268	10,116	64,152	13.62%
52XXXX - Total 52 Expenses	9,525	557	8,968	5.85%
521120 - Misc professional services	3,250	-	3,250	0.00%
522205 - Election worker	5,000	544	4,456	10.88%
522208 - Accessibility	1,000	-	1,000	0.00%
522301 - Document shredding	275	13	262	4.73%
Total 52XXXX - Total 52 Expenses	9,525	557	8,968	5.85%
53XXXX - Total 53 Expenses	210,045	137,593	72,452	65.51%

Actual vs Budget Year To Date by Base Entity

533301 - Service contracts	174,385	131,009	43,376	75.13%
533307 - Misc maintenance services	400	-	400	0.00%
533310 - Copiers contract	2,000	54	1,946	2.68%
534403 - Polling place	3,260	650	2,610	19.94%
534409 - Delivery	30,000	5,880	24,120	19.60%
535501 - Construction contracts	-	-	-	0.00%
Total 53XXXX - Total 53 Expenses	210,045	137,593	72,452	65.51%
54XXXX - Total 54 Expenses	171,928	33,172	138,756	19.29%
542203 - Cellular phone	3,000	1,189	1,811	39.65%
543301 - Advertising	10,000	1,613	8,387	16.13%
543305 - Postage	40,000	777	39,223	1.94%
545501 - Meals	2,000	1,096	904	54.80%
545502 - Mileage	2,000	174	1,826	8.72%
545504 - Parking	-	-	-	0.00%
545505 - Hotel	500	-	500	0.00%
546610 - Education and training	3,200	525	2,675	16.41%
546635 - Subscriptions	228	-	228	0.00%
548211 - Poll workers	110,000	27,798	82,202	25.27%
548400 - Miscellaneous	500	-	500	0.00%
548401 - Employee appreciation	500	-	500	0.00%
Total 54XXXX - Total 54 Expenses	171,928	33,172	138,756	19.29%
55XXXX - Total 55 Expenses	118,600	4,099	114,501	3.46%
551010 - Office supplies	1,000	56	944	5.59%
554100 - COVID-19	-	-	-	0.00%
554401 - Building supplies and materials	-	-	-	0.00%
554403 - Repair and maint supplies	7,500	-	7,500	0.00%
554445 - Uniforms	1,000	-	1,000	0.00%
554475 - Election supplies	40,000	1,555	38,445	3.89%
554490 - Misc supplies	500	-	500	0.00%
554498 - Election ballots	68,600	2,488	66,112	3.63%
Total 55XXXX - Total 55 Expenses	118,600	4,099	114,501	3.46%
57XXXX - Total 57 Expenses	7,325	-	7,325	0.00%
577100 - Computer equipment	1,325	-	1,325	0.00%
577110 - Software	-	-	-	0.00%
577120 - Small office equipment	-	-	-	0.00%
577121 - Office furniture	6,000	-	6,000	0.00%
Total 57XXXX - Total 57 Expenses	7,325	-	7,325	0.00%
68XXXX - Capital	50,000	-	50,000	0.00%
680410 - Machinery	-	-	-	0.00%
680421 - Computer/networks/software	-	-	-	0.00%
682220 - Office buildings	-	-	-	0.00%
684221 - Computer/networks/software	50,000	-	50,000	0.00%
684240 - Computer equipment	-	-	-	0.00%
Total 68XXXX - Capital	50,000	-	50,000	0.00%
Total Expenses	835,937	214,850	621,087	25.70%

Actual vs Budget Year To Date by Base Entity

Net Total	(835,937)	(214,850)	(621,087)	25.70%
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Actual vs Budget Year To Date by Base Entity

Base Entity 001-01-268-14 - County Assistance

October 2025 To December 2025 (3 Months)

Budget Main Budget
Fund All
Division All
Object All
Base Entities All

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
34XXXX - Total 34 Revenues	141,600	34,093	(107,507)	24.08%
341307 - Administration fees	43,200	-	(43,200)	0.00%
346703 - County repayment	98,400	34,093	(64,307)	34.65%
Total 34XXXX - Total 34 Revenues	141,600	34,093	(107,507)	24.08%
36XXXX - Total 36 Revenues	12,500	1,859	(10,641)	14.87%
369160 - Guardian ad litem Reimb	12,500	1,859	(10,641)	14.87%
Total 36XXXX - Total 36 Revenues	12,500	1,859	(10,641)	14.87%
Total Revenues	154,100	35,952	(118,148)	23.33%
41XXXX - Salaries	232,988	46,818	186,170	20.09%
412030 - Regular employees	220,992	46,818	174,174	21.19%
413075 - Compensation program	7,682	-	7,682	0.00%
413080 - New/reclassified positions	4,314	-	4,314	0.00%
Total 41XXXX - Salaries	232,988	46,818	186,170	20.09%
42XXXX - Benefits	97,685	17,134	80,551	17.54%
421000 - Social security	16,906	3,477	13,429	20.57%
422000 - Retirement	27,293	5,599	21,693	20.52%
423101 - Health insurance	48,764	7,350	41,414	15.07%
423102 - Dental	2,459	498	1,961	20.25%
423104 - Disability	722	116	606	16.12%
423105 - Life	657	93	564	14.16%
424000 - Workers compensation	884	-	884	0.00%
Total 42XXXX - Benefits	97,685	17,134	80,551	17.54%
52XXXX - Total 52 Expenses	20,000	1,935	18,065	9.68%
521190 - Guardian ad litem	20,000	1,935	18,065	9.68%
Total 52XXXX - Total 52 Expenses	20,000	1,935	18,065	9.68%
53XXXX - Total 53 Expenses	11,200	10,019	1,181	89.46%
533301 - Service contracts	10,000	10,000	(0)	100.00%
533310 - Copiers contract	1,200	19	1,181	1.57%
Total 53XXXX - Total 53 Expenses	11,200	10,019	1,181	89.46%
54XXXX - Total 54 Expenses	36,880	5,350	31,530	14.51%
542203 - Cellular phone	2,080	251	1,829	12.08%
543305 - Postage	6,000	739	5,261	12.31%
546635 - Subscriptions	2,400	370	2,030	15.42%
547250 - Burial fees	26,400	3,990	22,410	15.11%
Total 54XXXX - Total 54 Expenses	36,880	5,350	31,530	14.51%
55XXXX - Total 55 Expenses	600	67	534	11.08%
551010 - Office supplies	600	67	534	11.08%

Actual vs Budget Year To Date by Base Entity

Total 55XXXX - Total 55 Expenses	600	67	534	11.08%
57XXXX - Total 57 Expenses	2,350	-	2,350	0.00%
577100 - Computer equipment	-	-	-	0.00%
577110 - Software	1,200	-	1,200	0.00%
577120 - Small office equipment	900	-	900	0.00%
577121 - Office furniture	250	-	250	0.00%
Total 57XXXX - Total 57 Expenses	2,350	-	2,350	0.00%
Total Expenses	401,703	81,323	320,380	20.24%
Net Total	(247,603)	(45,371)	(202,232)	18.32%

Actual vs Budget Year To Date by Base Entity

Base Entity 001-02-205-13 - Commissioners

October 2025 To December 2025 (3 Months)

Budget Main Budget
Fund All
Division All
Object All
Base Entities All

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
41XXXX - Salaries	685,584	149,512	536,071	21.81%
411010 - Elected officials	355,876	79,388	276,488	22.31%
412030 - Regular employees	307,910	70,125	237,785	22.77%
412035 - Overtime	-	-	-	0.00%
412037 - Specialty Pay	2,500	-	2,500	0.00%
413075 - Compensation program	13,800	-	13,800	0.00%
413080 - New/reclassified positions	5,498	-	5,498	0.00%
Total 41XXXX - Salaries	685,584	149,512	536,071	21.81%
42XXXX - Benefits	231,111	44,600	186,511	19.30%
421000 - Social security	50,780	10,543	40,236	20.76%
422000 - Retirement	81,978	17,882	64,096	21.81%
423101 - Health insurance	88,200	14,700	73,500	16.67%
423102 - Dental	4,447	996	3,451	22.40%
423104 - Disability	1,864	293	1,570	15.73%
423105 - Life	1,188	186	1,002	15.63%
424000 - Workers compensation	2,655	-	2,655	0.00%
425000 - Unemployment	-	-	-	0.00%
Total 42XXXX - Benefits	231,111	44,600	186,511	19.30%
52XXXX - Total 52 Expenses	3,600	16	3,584	0.44%
521120 - Misc professional services	3,500	-	3,500	0.00%
522301 - Document shredding	100	16	84	16.00%
Total 52XXXX - Total 52 Expenses	3,600	16	3,584	0.44%
53XXXX - Total 53 Expenses	1,400	128	1,272	9.15%
533310 - Copiers contract	1,400	128	1,272	9.15%
Total 53XXXX - Total 53 Expenses	1,400	128	1,272	9.15%
54XXXX - Total 54 Expenses	41,700	3,496	38,204	8.38%
542203 - Cellular phone	3,000	524	2,476	17.46%
543301 - Advertising	15,500	1,299	14,201	8.38%
543305 - Postage	250	11	239	4.44%
545501 - Meals	2,500	301	2,199	12.05%
545502 - Mileage	-	-	-	0.00%
545503 - Taxi	500	-	500	0.00%
545504 - Parking	250	-	250	0.00%
545505 - Hotel	4,000	-	4,000	0.00%
545506 - Gasoline and oil	-	-	-	0.00%
545507 - Air fare	3,500	-	3,500	0.00%
545508 - Car rental	800	-	800	0.00%

Actual vs Budget Year To Date by Base Entity

545602 - Local mileage	-	-	-	0.00%
545604 - Local parking	-	-	-	0.00%
546610 - Education and training	5,000	790	4,210	15.80%
546620 - Association dues	900	375	525	41.67%
546635 - Subscriptions	1,000	101	899	10.05%
548400 - Miscellaneous	500	96	404	19.18%
548401 - Employee appreciation	2,000	-	2,000	0.00%
548414 - Hospitality Events	2,000	-	2,000	0.00%
Total 54XXXX - Total 54 Expenses	41,700	3,496	38,204	8.38%
55XXXX - Total 55 Expenses	1,000	225	775	22.49%
551010 - Office supplies	1,000	225	775	22.49%
551130 - Computer supplies	-	-	-	0.00%
Total 55XXXX - Total 55 Expenses	1,000	225	775	22.49%
57XXXX - Total 57 Expenses	2,800	550	2,250	19.64%
577100 - Computer equipment	1,800	-	1,800	0.00%
577110 - Software	-	-	-	0.00%
577120 - Small office equipment	-	550	(550)	0.00%
577121 - Office furniture	1,000	-	1,000	0.00%
Total 57XXXX - Total 57 Expenses	2,800	550	2,250	19.64%
68XXXX - Capital	9,500	-	9,500	0.00%
680410 - Machinery	9,500	-	9,500	0.00%
Total 68XXXX - Capital	9,500	-	9,500	0.00%
Total Expenses	976,695	198,528	778,167	20.33%
Net Total	(976,695)	(198,528)	(778,167)	20.33%

Actual vs Budget Year To Date by Base Entity

Base Entity 001-05-208-14 - Treasurer

October 2025 To December 2025 (3 Months)

Budget Main Budget
Fund All
Division All
Object All
Base Entities All

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
31XXXX - Total 31 Revenues	50,000	2,191	(47,809)	4.38%
314141 - Cost of collections	50,000	2,191	(47,809)	4.38%
Total 31XXXX - Total 31 Revenues	50,000	2,191	(47,809)	4.38%
33XXXX - Total 33 Revenues	-	-	-	0.00%
333170 - CARES Act	-	-	-	0.00%
Total 33XXXX - Total 33 Revenues	-	-	-	0.00%
34XXXX - Total 34 Revenues	-	23	23	100.00%
341605 - Non-sufficient fund fees	-	23	23	100.00%
Total 34XXXX - Total 34 Revenues	-	23	23	100.00%
36XXXX - Total 36 Revenues	600,000	38,344	(561,656)	6.39%
361101 - Interest on savings	600,000	38,344	(561,656)	6.39%
369509 - Public Administrator	-	-	-	0.00%
Total 36XXXX - Total 36 Revenues	600,000	38,344	(561,656)	6.39%
Total Revenues	650,000	40,558	(609,442)	6.24%
41XXXX - Salaries	543,694	118,449	425,245	21.79%
411010 - Elected officials	119,875	26,741	93,134	22.31%
412030 - Regular employees	406,891	91,708	315,183	22.54%
413060 - Temporary	-	-	-	0.00%
413075 - Compensation program	16,928	-	16,928	0.00%
413080 - New/reclassified positions	-	-	-	0.00%
413090 - Covid-19	-	-	-	0.00%
Total 41XXXX - Salaries	543,694	118,449	425,245	21.79%
42XXXX - Benefits	223,947	43,026	180,922	19.21%
421000 - Social security	40,298	8,718	31,579	21.64%
422000 - Retirement	65,056	14,167	50,889	21.78%
423101 - Health insurance	107,938	18,375	89,563	17.02%
423102 - Dental	5,442	1,245	4,197	22.88%
423104 - Disability	1,685	295	1,391	17.49%
423105 - Life	1,422	226	1,196	15.89%
424000 - Workers compensation	2,107	-	2,107	0.00%
425000 - Unemployment	-	-	-	0.00%
Total 42XXXX - Benefits	223,947	43,026	180,922	19.21%
52XXXX - Total 52 Expenses	181,800	77,930	103,870	42.87%
521120 - Misc professional services	131,500	77,917	53,583	59.25%
521139 - Tax deed expenditures	50,000	-	50,000	0.00%
522301 - Document shredding	300	13	287	4.33%
Total 52XXXX - Total 52 Expenses	181,800	77,930	103,870	42.87%

Actual vs Budget Year To Date by Base Entity

53XXXX - Total 53 Expenses	60,100	36	60,064	0.06%
533301 - Service contracts	59,000	-	59,000	0.00%
533310 - Copiers contract	1,100	36	1,064	3.31%
Total 53XXXX - Total 53 Expenses	60,100	36	60,064	0.06%
54XXXX - Total 54 Expenses	60,637	6,746	53,891	11.12%
542203 - Cellular phone	1,020	155	865	15.19%
543301 - Advertising	750	-	750	0.00%
543305 - Postage	8,000	112	7,888	1.40%
543308 - Freight charges	-	-	-	0.00%
545501 - Meals	850	326	524	38.35%
545502 - Mileage	300	-	300	0.00%
545503 - Taxi	100	28	72	27.69%
545504 - Parking	250	20	230	8.00%
545505 - Hotel	3,500	1,103	2,397	31.52%
545507 - Air fare	3,500	-	3,500	0.00%
546610 - Education and training	3,750	-	3,750	0.00%
546620 - Association dues	700	200	500	28.57%
546635 - Subscriptions	1,500	436	1,064	29.07%
548012 - Interpreter fees	-	-	-	0.00%
548330 - Armored car	29,417	4,336	25,081	14.74%
548340 - Banking charges	4,500	30	4,470	0.67%
548401 - Employee appreciation	500	-	500	0.00%
548902 - Public Administrator	2,000	-	2,000	0.00%
Total 54XXXX - Total 54 Expenses	60,637	6,746	53,891	11.12%
55XXXX - Total 55 Expenses	3,800	273	3,527	7.18%
551010 - Office supplies	3,800	273	3,527	7.18%
554100 - COVID-19	-	-	-	0.00%
554404 - Keys and locks	-	-	-	0.00%
Total 55XXXX - Total 55 Expenses	3,800	273	3,527	7.18%
57XXXX - Total 57 Expenses	15,675	-	15,675	0.00%
577100 - Computer equipment	13,675	-	13,675	0.00%
577120 - Small office equipment	2,000	-	2,000	0.00%
Total 57XXXX - Total 57 Expenses	15,675	-	15,675	0.00%
68XXXX - Capital	125,000	-	125,000	0.00%
680410 - Machinery	-	-	-	0.00%
684221 - Computer/networks/software	125,000	-	125,000	0.00%
Total 68XXXX - Capital	125,000	-	125,000	0.00%
Total Expenses	1,214,653	246,460	968,194	20.29%
Net Total	(564,653)	(205,902)	(358,751)	36.47%

Actual vs Budget Year To Date by Base Entity

Base Entity 001-06-213-14 - Motor Vehicle

October 2025 To December 2025 (3 Months)

Budget Main Budget
Fund All
Division All
Object All
Base Entities All

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
32XXXX - Total 32 Revenues	15,000	10,328	(4,672)	68.85%
322304 - Driver's License Renewal	-	7,370	7,370	0.00%
322535 - Recreational vehicle license	15,000	2,958	(12,042)	19.72%
Total 32XXXX - Total 32 Revenues	15,000	10,328	(4,672)	68.85%
33XXXX - Total 33 Revenues	-	-	-	0.00%
333170 - CARES Act	-	-	-	0.00%
Total 33XXXX - Total 33 Revenues	-	-	-	0.00%
34XXXX - Total 34 Revenues	1,755,500	411,298	(1,344,202)	23.43%
341303 - Title fees	275,000	71,783	(203,217)	26.10%
341305 - Sales tax	20,000	4,693	(15,307)	23.47%
341306 - Postage	500	133	(367)	26.56%
341307 - Administration fees	825,000	184,032	(640,968)	22.31%
341310 - Title Admin fees	500,000	117,219	(382,781)	23.44%
341620 - Other misc charges and fees	135,000	33,438	(101,562)	24.77%
Total 34XXXX - Total 34 Revenues	1,755,500	411,298	(1,344,202)	23.43%
Total Revenues	1,770,500	421,626	(1,348,874)	23.81%
41XXXX - Salaries	1,289,319	269,444	1,019,875	20.90%
411010 - Elected officials	17,779	26,441	(8,662)	148.72%
412030 - Regular employees	1,196,350	242,719	953,632	20.29%
412035 - Overtime	1,000	285	715	28.51%
413050 - Part-time	-	-	-	0.00%
413060 - Temporary	18,300	-	18,300	0.00%
413075 - Compensation program	55,890	-	55,890	0.00%
413080 - New/reclassified positions	-	-	-	0.00%
413090 - Covid-19	-	-	-	0.00%
Total 41XXXX - Salaries	1,289,319	269,444	1,019,875	20.90%
42XXXX - Benefits	632,218	108,914	523,304	17.23%
421000 - Social security	92,881	20,179	72,702	21.73%
422000 - Retirement	149,945	31,186	118,759	20.80%
423101 - Health insurance	357,210	52,675	304,535	14.75%
423102 - Dental	18,012	3,569	14,443	19.81%
423104 - Disability	4,356	700	3,656	16.08%
423105 - Life	4,389	605	3,784	13.78%
424000 - Workers compensation	5,425	-	5,425	0.00%
425000 - Unemployment	-	-	-	0.00%
Total 42XXXX - Benefits	632,218	108,914	523,304	17.23%
52XXXX - Total 52 Expenses	2,000	234	1,766	11.70%

Actual vs Budget Year To Date by Base Entity

521120 - Misc professional services	1,000	-	1,000	0.00%
522301 - Document shredding	1,000	234	766	23.40%
Total 52XXXX - Total 52 Expenses	2,000	234	1,766	11.70%
53XXXX - Total 53 Expenses	9,000	-	9,000	0.00%
533301 - Service contracts	8,000	-	8,000	0.00%
533310 - Copiers contract	1,000	-	1,000	0.00%
535501 - Construction contracts	-	-	-	0.00%
Total 53XXXX - Total 53 Expenses	9,000	-	9,000	0.00%
54XXXX - Total 54 Expenses	14,670	908	13,762	6.19%
542203 - Cellular phone	2,000	-	2,000	0.00%
543305 - Postage	5,000	908	4,092	18.16%
543308 - Freight charges	500	-	500	0.00%
545501 - Meals	1,000	-	1,000	0.00%
545502 - Mileage	670	-	670	0.00%
545505 - Hotel	1,000	-	1,000	0.00%
545509 - County fuel	-	-	-	0.00%
546610 - Education and training	2,000	-	2,000	0.00%
546635 - Subscriptions	500	-	500	0.00%
548012 - Interpreter fees	500	-	500	0.00%
548401 - Employee appreciation	1,500	-	1,500	0.00%
Total 54XXXX - Total 54 Expenses	14,670	908	13,762	6.19%
55XXXX - Total 55 Expenses	6,750	128	6,622	1.90%
551010 - Office supplies	5,000	128	4,872	2.56%
553305 - Uniforms	1,500	-	1,500	0.00%
554100 - COVID-19	-	-	-	0.00%
554403 - Repair and maint supplies	250	-	250	0.00%
Total 55XXXX - Total 55 Expenses	6,750	128	6,622	1.90%
57XXXX - Total 57 Expenses	7,000	-	7,000	0.00%
577100 - Computer equipment	3,500	-	3,500	0.00%
577120 - Small office equipment	1,500	-	1,500	0.00%
577121 - Office furniture	2,000	-	2,000	0.00%
Total 57XXXX - Total 57 Expenses	7,000	-	7,000	0.00%
68XXXX - Capital	-	-	-	0.00%
680410 - Machinery	-	-	-	0.00%
684221 - Computer/networks/software	-	-	-	0.00%
686220 - Office buildings	-	-	-	0.00%
Total 68XXXX - Capital	-	-	-	0.00%
Total Expenses	1,960,957	379,629	1,581,329	19.36%
Net Total	(190,457)	41,997	(232,455)	-22.05%

Actual vs Budget Year To Date by Base Entity

Base Entity 001-08-339-15 - Prosecuting Attorney

October 2025 To December 2025 (3 Months)

Budget Main Budget
Fund All
Division All
Object All
Base Entities All

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
33XXXX - Total 33 Revenues	657,204	42,959	(614,245)	6.54%
333167 - Operating grants	-	-	-	0.00%
333170 - CARES Act	-	-	-	0.00%
334164 - Special assistant US Attorney	-	-	-	0.00%
334201 - PPD Grant	657,204	42,959	(614,245)	6.54%
Total 33XXXX - Total 33 Revenues	657,204	42,959	(614,245)	6.54%
34XXXX - Total 34 Revenues	26,522	3,891	(22,632)	14.67%
341432 - Attorney's fees-other cities	26,522	1,800	(24,722)	6.79%
342210 - Other agency reimbursement	-	2,091	2,091	0.00%
Total 34XXXX - Total 34 Revenues	26,522	3,891	(22,632)	14.67%
36XXXX - Total 36 Revenues	20,000	11,059	(8,941)	55.30%
364402 - Donations	-	-	-	0.00%
369121 - Other miscellaneous revenue	10,000	8,829	(1,171)	88.29%
369502 - PA's asset forfeiture account	10,000	2,230	(7,770)	22.30%
369504 - PA Court Restitution	-	-	-	0.00%
Total 36XXXX - Total 36 Revenues	20,000	11,059	(8,941)	55.30%
Total Revenues	703,726	57,909	(645,817)	8.23%
41XXXX - Salaries	8,203,837	1,638,925	6,564,912	19.98%
411010 - Elected officials	173,257	38,650	134,607	22.31%
412030 - Regular employees	7,017,575	1,560,441	5,457,134	22.24%
412035 - Overtime	40,000	2,285	37,715	5.71%
413050 - Part-time	35,000	22,620	12,380	64.63%
413060 - Temporary	35,000	14,930	20,070	42.66%
413075 - Compensation program	197,800	-	197,800	0.00%
413080 - New/reclassified positions	705,205	-	705,205	0.00%
413090 - Covid-19	-	-	-	0.00%
Total 41XXXX - Salaries	8,203,837	1,638,925	6,564,912	19.98%
42XXXX - Benefits	2,839,194	510,690	2,328,504	17.99%
421000 - Social security	549,189	122,928	426,260	22.38%
422000 - Retirement	894,091	188,108	705,982	21.04%
423101 - Health insurance	1,264,200	181,300	1,082,900	14.34%
423102 - Dental	63,746	12,616	51,130	19.79%
423104 - Disability	21,570	3,392	18,178	15.73%
423105 - Life	16,909	2,346	14,563	13.87%
424000 - Workers compensation	29,490	-	29,490	0.00%
425000 - Unemployment	-	-	-	0.00%
Total 42XXXX - Benefits	2,839,194	510,690	2,328,504	17.99%

Actual vs Budget Year To Date by Base Entity

52XXXX - Total 52 Expenses	713,154	45,210	667,944	6.34%
521120 - Misc professional services	-	-	-	0.00%
521132 - Expert Witness: Witness fee	40,000	1,875	38,125	4.69%
521133 - Expert Witness: Airfare	8,000	-	8,000	0.00%
521134 - Expert Witness: Hotel	4,000	-	4,000	0.00%
521135 - Expert Witness: Mileage	1,000	211	789	21.14%
521136 - Expert Witness: Meals	1,000	-	1,000	0.00%
521158 - Prosecution investigation	-	1	(1)	0.00%
521175 - Pre-Prosecution Diversion	657,204	42,959	614,245	6.54%
521220 - State v. Dalrymple	-	-	-	0.00%
522212 - Drug screens	250	-	250	0.00%
522301 - Document shredding	1,700	164	1,536	9.65%
Total 52XXXX - Total 52 Expenses	713,154	45,210	667,944	6.34%
53XXXX - Total 53 Expenses	7,850	492	7,358	6.27%
533301 - Service contracts	350	-	350	0.00%
533310 - Copiers contract	7,500	492	7,008	6.56%
534405 - Storage rental	-	-	-	0.00%
Total 53XXXX - Total 53 Expenses	7,850	492	7,358	6.27%
54XXXX - Total 54 Expenses	272,050	76,454	195,596	28.10%
541108 - Bonds	-	-	-	0.00%
542201 - Telephone	1,000	198	802	19.78%
542203 - Cellular phone	30,000	4,251	25,749	14.17%
543301 - Advertising	500	-	500	0.00%
543305 - Postage	8,800	1,282	7,518	14.57%
545501 - Meals	4,000	340	3,660	8.50%
545502 - Mileage	-	-	-	0.00%
545503 - Taxi	1,000	-	1,000	0.00%
545504 - Parking	1,000	-	1,000	0.00%
545505 - Hotel	10,000	1,104	8,896	11.04%
545506 - Gasoline and oil	-	-	-	0.00%
545507 - Air fare	10,000	3,545	6,455	35.45%
545508 - Car rental	1,000	-	1,000	0.00%
546610 - Education and training	20,000	1,052	18,948	5.26%
546620 - Association dues	38,000	32,802	5,198	86.32%
546622 - Bar dues	23,000	-	23,000	0.00%
546635 - Subscriptions	500	-	500	0.00%
548010 - Jury fees	-	-	-	0.00%
548011 - Witness fees	1,000	-	1,000	0.00%
548012 - Interpreter fees	4,000	-	4,000	0.00%
548013 - Transcript fees	5,000	215	4,785	4.29%
548016 - Lay Witness: Witness fee	1,000	-	1,000	0.00%
548017 - Lay Witness: Airfare	9,000	(92)	9,092	-1.02%
548018 - Lay Witness: Hotel	3,000	607	2,393	20.23%
548019 - Lay Witness: Mileage	3,000	1,028	1,972	34.25%
548020 - Lay Witness: Meals	3,000	919	2,081	30.62%
548023 - Priors	1,000	(5)	1,005	-0.50%

Actual vs Budget Year To Date by Base Entity

548115 - Investigation fees	3,500	995	2,505	28.43%
548318 - Youth court	20,000	20,000	(0)	100.00%
548401 - Employee appreciation	1,000	-	1,000	0.00%
548406 - Grants	-	-	-	0.00%
548407 - Prosecution miscellaneous	1,500	26	1,474	1.73%
548470 - Pa's asset forfeiture account	10,000	-	10,000	0.00%
548475 - Sequential Intercept Model	-	-	-	0.00%
548501 - Medical records	9,000	475	8,525	5.28%
548504 - Bank records	250	-	250	0.00%
548512 - Legal research fees	48,000	7,714	40,286	16.07%
Total 54XXXX - Total 54 Expenses	272,050	76,454	195,596	28.10%
55XXXX - Total 55 Expenses	18,500	498	18,002	2.69%
551010 - Office supplies	8,500	498	8,002	5.85%
552210 - Idaho code	3,500	-	3,500	0.00%
554100 - COVID-19	-	-	-	0.00%
554403 - Repair and maint supplies	3,000	-	3,000	0.00%
554443 - Badges	2,000	-	2,000	0.00%
554445 - Uniforms	1,500	-	1,500	0.00%
Total 55XXXX - Total 55 Expenses	18,500	498	18,002	2.69%
57XXXX - Total 57 Expenses	329,500	3,398	326,102	1.03%
577100 - Computer equipment	32,000	1,149	30,851	3.59%
577110 - Software	280,000	1,000	279,000	0.36%
577120 - Small office equipment	7,500	289	7,211	3.86%
577121 - Office furniture	10,000	960	9,040	9.60%
Total 57XXXX - Total 57 Expenses	329,500	3,398	326,102	1.03%
68XXXX - Capital	-	-	-	0.00%
682270 - Capital construction contracts	-	-	-	0.00%
684230 - Office furniture	-	-	-	0.00%
684330 - General vehicles	-	-	-	0.00%
Total 68XXXX - Capital	-	-	-	0.00%
Total Expenses	12,384,085	2,275,668	10,108,417	18.38%
Net Total	(11,680,358)	(2,217,759)	(9,462,599)	18.99%

Actual vs Budget Year To Date by Base Entity

Base Entity 001-08-344-15 - Nampa Prosecutor

October 2025 To December 2025 (3 Months)

Budget Main Budget
Fund All
Division All
Object All
Base Entities All

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
34XXXX - Total 34 Revenues	900,000	75,000	(825,000)	8.33%
341431 - Attorney's fees-city of nampa	900,000	75,000	(825,000)	8.33%
Total 34XXXX - Total 34 Revenues	900,000	75,000	(825,000)	8.33%
Total Revenues	900,000	75,000	(825,000)	8.33%
53XXXX - Total 53 Expenses	-	-	-	0.00%
533310 - Copiers contract	-	-	-	0.00%
Total 53XXXX - Total 53 Expenses	-	-	-	0.00%
54XXXX - Total 54 Expenses	4,000	480	3,520	12.00%
542203 - Cellular phone	4,000	480	3,520	12.00%
543305 - Postage	-	-	-	0.00%
546620 - Association dues	-	-	-	0.00%
548011 - Witness fees	-	-	-	0.00%
548012 - Interpreter fees	-	-	-	0.00%
548407 - Prosecution miscellaneous	-	-	-	0.00%
Total 54XXXX - Total 54 Expenses	4,000	480	3,520	12.00%
55XXXX - Total 55 Expenses	-	-	-	0.00%
551010 - Office supplies	-	-	-	0.00%
Total 55XXXX - Total 55 Expenses	-	-	-	0.00%
Total Expenses	4,000	480	3,520	12.00%
Net Total	896,000	74,520	821,480	8.32%

Actual vs Budget Year To Date by Base Entity

Base Entity 001-08-345-15 - Caldwell Prosecutor

October 2025 To December 2025 (3 Months)

Budget Main Budget
Fund All
Division All
Object All
Base Entities All

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
34XXXX - Total 34 Revenues	350,425	58,406	(292,019)	16.67%
341445 - Attorney's fees city of Caldwell	350,425	58,406	(292,019)	16.67%
Total 34XXXX - Total 34 Revenues	350,425	58,406	(292,019)	16.67%
Total Revenues	350,425	58,406	(292,019)	16.67%
52XXXX - Total 52 Expenses	-	-	-	0.00%
522301 - Document shredding	-	-	-	0.00%
Total 52XXXX - Total 52 Expenses	-	-	-	0.00%
53XXXX - Total 53 Expenses	-	-	-	0.00%
533310 - Copiers contract	-	-	-	0.00%
Total 53XXXX - Total 53 Expenses	-	-	-	0.00%
54XXXX - Total 54 Expenses	-	-	-	0.00%
542203 - Cellular phone	-	-	-	0.00%
543305 - Postage	-	-	-	0.00%
546620 - Association dues	-	-	-	0.00%
548512 - Legal research fees	-	-	-	0.00%
Total 54XXXX - Total 54 Expenses	-	-	-	0.00%
55XXXX - Total 55 Expenses	-	-	-	0.00%
551010 - Office supplies	-	-	-	0.00%
Total 55XXXX - Total 55 Expenses	-	-	-	0.00%
Total Expenses	-	-	-	0.00%
Net Total	350,425	58,406	292,019	16.67%

Actual vs Budget Year To Date by Base Entity

Base Entity 001-08-827-92 - SAUSA

October 2025 To December 2025 (3 Months)

Budget Main Budget
Fund All
Division All
Object All
Base Entities All

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
33XXXX - Total 33 Revenues	115,000	-	(115,000)	0.00%
334164 - Special assistant US Attorney	115,000	-	(115,000)	0.00%
Total 33XXXX - Total 33 Revenues	115,000	-	(115,000)	0.00%
Total Revenues	115,000	-	(115,000)	0.00%
41XXXX - Salaries	95,966	21,408	74,558	22.31%
412030 - Regular employees	95,966	21,408	74,558	22.31%
413075 - Compensation program	-	-	-	0.00%
Total 41XXXX - Salaries	95,966	21,408	74,558	22.31%
42XXXX - Benefits	35,329	6,870	28,458	19.45%
421000 - Social security	7,341	1,615	5,727	21.99%
422000 - Retirement	11,852	2,560	9,291	21.60%
423101 - Health insurance	14,700	2,450	12,250	16.67%
423102 - Dental	741	166	575	22.40%
423104 - Disability	285	48	237	16.97%
423105 - Life	198	31	167	15.66%
424000 - Workers compensation	211	-	211	0.00%
425000 - Unemployment	-	-	-	0.00%
Total 42XXXX - Benefits	35,329	6,870	28,458	19.45%
Total Expenses	131,294	28,278	103,016	21.54%
Net Total	(16,294)	(28,278)	11,984	173.54%

Actual vs Budget Year To Date by Base Entity

Base Entity 001-11-217-19 - Coroner

October 2025 To December 2025 (3 Months)

Budget Main Budget
Fund All
Division All
Object All
Base Entities All

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
33XXXX - Total 33 Revenues	-	-	-	0.00%
333170 - CARES Act	-	-	-	0.00%
Total 33XXXX - Total 33 Revenues	-	-	-	0.00%
34XXXX - Total 34 Revenues	28,500	-	(28,500)	0.00%
341620 - Other misc charges and fees	28,500	-	(28,500)	0.00%
Total 34XXXX - Total 34 Revenues	28,500	-	(28,500)	0.00%
36XXXX - Total 36 Revenues	-	-	-	0.00%
369121 - Other miscellaneous revenue	-	-	-	0.00%
Total 36XXXX - Total 36 Revenues	-	-	-	0.00%
Total Revenues	28,500	-	(28,500)	0.00%
41XXXX - Salaries	705,623	151,788	553,835	21.51%
411010 - Elected officials	106,098	23,668	82,430	22.31%
412030 - Regular employees	545,566	127,201	418,366	23.32%
412035 - Overtime	27,134	35	27,099	0.13%
413050 - Part-time	8,424	884	7,540	10.49%
413075 - Compensation program	18,400	-	18,400	0.00%
413080 - New/reclassified positions	-	-	-	0.00%
Total 41XXXX - Salaries	705,623	151,788	553,835	21.51%
42XXXX - Benefits	284,748	49,483	235,266	17.38%
421000 - Social security	46,761	9,956	36,805	21.29%
422000 - Retirement	80,481	18,048	62,433	22.43%
423101 - Health insurance	117,600	19,600	98,000	16.67%
423102 - Dental	5,930	1,328	4,602	22.40%
423104 - Disability	1,828	312	1,516	17.07%
423105 - Life	1,520	239	1,282	15.70%
424000 - Workers compensation	30,628	-	30,628	0.00%
425000 - Unemployment	-	-	-	0.00%
Total 42XXXX - Benefits	284,748	49,483	235,266	17.38%
52XXXX - Total 52 Expenses	53,000	1,944	51,056	3.67%
521120 - Misc professional services	30,000	1,944	28,056	6.48%
521148 - Autopsy services	23,000	-	23,000	0.00%
Total 52XXXX - Total 52 Expenses	53,000	1,944	51,056	3.67%
53XXXX - Total 53 Expenses	1,000	36	964	3.58%
533310 - Copiers contract	1,000	36	964	3.58%
Total 53XXXX - Total 53 Expenses	1,000	36	964	3.58%
54XXXX - Total 54 Expenses	10,515	2,665	7,850	25.34%
542203 - Cellular phone	4,000	1,709	2,291	42.73%

Actual vs Budget Year To Date by Base Entity

543305 - Postage	75	5	70	6.91%
544401 - Printing	200	-	200	0.00%
545501 - Meals	-	-	-	0.00%
545505 - Hotel	-	-	-	0.00%
545506 - Gasoline and oil	-	-	-	0.00%
545507 - Air fare	-	-	-	0.00%
545508 - Car rental	-	-	-	0.00%
546610 - Education and training	5,000	300	4,700	6.00%
546620 - Association dues	850	650	200	76.47%
546635 - Subscriptions	-	-	-	0.00%
548401 - Employee appreciation	-	-	-	0.00%
548903 - Coroner conference	390	-	390	0.00%
Total 54XXXX - Total 54 Expenses	10,515	2,665	7,850	25.34%
55XXXX - Total 55 Expenses	10,500	2,006	8,494	19.10%
551010 - Office supplies	1,500	138	1,362	9.22%
551120 - Printing supplies	-	-	-	0.00%
554445 - Uniforms	1,000	58	942	5.83%
554490 - Misc supplies	3,000	548	2,452	18.27%
554495 - Morgue supplies	5,000	1,261	3,739	25.22%
Total 55XXXX - Total 55 Expenses	10,500	2,006	8,494	19.10%
57XXXX - Total 57 Expenses	7,565	765	6,800	10.11%
577100 - Computer equipment	7,565	765	6,800	10.11%
577120 - Small office equipment	-	-	-	0.00%
577125 - Mobile radios	-	-	-	0.00%
Total 57XXXX - Total 57 Expenses	7,565	765	6,800	10.11%
68XXXX - Capital	-	-	-	0.00%
680220 - Office buildings	-	-	-	0.00%
683270 - Capital improvements contracts	-	-	-	0.00%
684330 - General vehicles	-	-	-	0.00%
684376 - Misc equipment	-	-	-	0.00%
Total 68XXXX - Capital	-	-	-	0.00%
Total Expenses	1,072,951	208,686	864,265	19.45%
Net Total	(1,044,451)	(208,686)	(835,765)	19.98%

Actual vs Budget Year To Date by Base Entity

Base Entity 001-13-223-13 - General

October 2025 To December 2025 (3 Months)

Budget Main Budget
Fund All
Division All
Object All
Base Entities All

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
52XXXX - Total 52 Expenses	88,050	11,235	76,815	12.76%
521105 - Attorneys	-	-	-	0.00%
521115 - Outside auditor	88,050	11,235	76,815	12.76%
521120 - Misc professional services	-	-	-	0.00%
Total 52XXXX - Total 52 Expenses	88,050	11,235	76,815	12.76%
54XXXX - Total 54 Expenses	574,724	122,092	452,632	21.24%
541105 - Fire insurance	-	-	-	0.00%
541107 - Risk retention	-	-	-	0.00%
545501 - Meals	-	-	-	0.00%
545505 - Hotel	-	-	-	0.00%
546610 - Education and training	-	-	-	0.00%
546620 - Association dues	-	-	-	0.00%
546621 - Treasure valley par-dues	5,580	5,580	-	100.00%
546625 - lac dues	21,708	21,814	(106)	100.49%
546626 - COMPASS	128,633	33,395	95,238	25.96%
546628 - Valley Regional Transit	-	-	-	0.00%
546629 - Chamber dues	-	-	-	0.00%
546631 - Naco dues	3,108	3,108	-	100.00%
546632 - Water assessment and drain	5,000	-	5,000	0.00%
546635 - Subscriptions	1,500	-	1,500	0.00%
546636 - Public lands assessment	-	-	-	0.00%
546647 - Western alliance	20,000	-	20,000	0.00%
547355 - Advocates against family violence	-	-	-	0.00%
547450 - Community clinic	-	-	-	0.00%
548013 - Transcript fees	-	-	-	0.00%
548014 - Litigation fees	195	195	-	100.00%
548305 - Veterans service officer	32,000	32,000	-	100.00%
548310 - Metro	-	-	-	0.00%
548316 - Jannus	-	-	-	0.00%
548317 - RC&D Council	-	-	-	0.00%
548318 - Youth court	-	-	-	0.00%
548320 - Soil conservation	25,000	25,000	-	100.00%
548321 - Nampa Family Justice Center	-	-	-	0.00%
548323 - WICAP	-	-	-	0.00%
548325 - Animal Control Board	2,000	1,000	1,000	50.00%
548400 - Miscellaneous	-	-	-	0.00%
548401 - Employee appreciation	-	-	-	0.00%

Actual vs Budget Year To Date by Base Entity

548900 - Reserves	330,000	-	330,000	0.00%
Total 54XXXX - Total 54 Expenses	574,724	122,092	452,632	21.24%
55XXXX - Total 55 Expenses	-	-	-	0.00%
551010 - Office supplies	-	-	-	0.00%
Total 55XXXX - Total 55 Expenses	-	-	-	0.00%
68XXXX - Capital	-	-	-	0.00%
681110 - Purchase of land	-	-	-	0.00%
683270 - Capital improvements contracts	-	-	-	0.00%
Total 68XXXX - Capital	-	-	-	0.00%
Total Expenses	662,774	133,327	529,447	20.12%
Net Total	(662,774)	(133,327)	(529,447)	20.12%

Actual vs Budget Year To Date by Base Entity

Base Entity 001-14-226-19 - Courthouse

October 2025 To December 2025 (3 Months)

Budget Main Budget
Fund All
Division All
Object All
Base Entities All

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
33XXXX - Total 33 Revenues	24,750	-	(24,750)	0.00%
333166 - Capital grants	24,750	-	(24,750)	0.00%
333170 - CARES Act	-	-	-	0.00%
Total 33XXXX - Total 33 Revenues	24,750	-	(24,750)	0.00%
34XXXX - Total 34 Revenues	-	-	-	0.00%
342210 - Other agency reimbursement	-	-	-	0.00%
Total 34XXXX - Total 34 Revenues	-	-	-	0.00%
36XXXX - Total 36 Revenues	79,000	33,386	(45,614)	42.26%
369121 - Other miscellaneous revenue	-	-	-	0.00%
369158 - Materials Reimbursement	12,000	-	(12,000)	0.00%
369159 - Paramedics Maintenance Reimb	67,000	33,386	(33,614)	49.83%
Total 36XXXX - Total 36 Revenues	79,000	33,386	(45,614)	42.26%
Total Revenues	103,750	33,386	(70,364)	32.18%
41XXXX - Salaries	2,479,611	493,982	1,985,629	19.92%
412030 - Regular employees	2,152,205	485,171	1,667,034	22.54%
412035 - Overtime	75,000	2,666	72,334	3.55%
412037 - Specialty Pay	61,009	-	61,009	0.00%
413050 - Part-time	68,930	6,145	62,785	8.91%
413060 - Temporary	-	-	-	0.00%
413075 - Compensation program	94,300	-	94,300	0.00%
413080 - New/reclassified positions	28,167	-	28,167	0.00%
413090 - Covid-19	-	-	-	0.00%
Total 41XXXX - Salaries	2,479,611	493,982	1,985,629	19.92%
42XXXX - Benefits	1,187,759	200,664	987,094	16.89%
421000 - Social security	164,644	36,682	127,962	22.28%
422000 - Retirement	265,797	58,134	207,664	21.87%
423101 - Health insurance	602,700	96,775	505,925	16.06%
423102 - Dental	30,390	6,557	23,833	21.58%
423104 - Disability	7,571	1,346	6,226	17.77%
423105 - Life	7,426	1,171	6,255	15.77%
424000 - Workers compensation	109,229	-	109,229	0.00%
425000 - Unemployment	-	-	-	0.00%
Total 42XXXX - Benefits	1,187,759	200,664	987,094	16.89%
52XXXX - Total 52 Expenses	107,000	-	107,000	0.00%
521101 - Professional consultants	20,000	-	20,000	0.00%
521106 - Architects	60,000	-	60,000	0.00%
521109 - Engineers	10,000	-	10,000	0.00%

Actual vs Budget Year To Date by Base Entity

521120 - Misc professional services	17,000	-	17,000	0.00%
522301 - Document shredding	-	-	-	0.00%
Total 52XXXX - Total 52 Expenses	107,000	-	107,000	0.00%
53XXXX - Total 53 Expenses	1,394,419	194,375	1,200,044	13.94%
531101 - Water/sewer	226,204	58,909	167,295	26.04%
531102 - Irrigation	30,000	7,756	22,244	25.85%
531103 - Idaho power	764,850	82,116	682,734	10.74%
531104 - Intermountain gas	126,905	14,415	112,490	11.36%
531105 - Propane	1,300	67	1,233	5.17%
531107 - Gasoline	-	-	-	0.00%
531108 - Bottled oxygen	1,000	-	1,000	0.00%
532203 - Snow plowing	-	-	-	0.00%
533301 - Service contracts	59,800	8,322	51,478	13.92%
533302 - Elevator maintenance	54,000	5,165	48,835	9.56%
533307 - Misc maintenance services	62,000	2,142	59,858	3.45%
533309 - Fire alarm services	59,360	14,376	44,984	24.22%
533310 - Copiers contract	1,500	109	1,391	7.24%
533314 - Animal shelter maintenance	-	-	-	0.00%
534402 - Property rental	7,500	998	6,502	13.31%
534405 - Storage rental	-	-	-	0.00%
535501 - Construction contracts	-	-	-	0.00%
Total 53XXXX - Total 53 Expenses	1,394,419	194,375	1,200,044	13.94%
54XXXX - Total 54 Expenses	70,025	9,648	60,377	13.78%
542203 - Cellular phone	28,500	3,551	24,949	12.46%
542215 - Satellite equipment	12,500	2,657	9,843	21.25%
543301 - Advertising	400	-	400	0.00%
543305 - Postage	250	1	249	0.30%
543308 - Freight charges	1,000	28	972	2.84%
545501 - Meals	3,500	-	3,500	0.00%
545503 - Taxi	250	-	250	0.00%
545504 - Parking	125	-	125	0.00%
545505 - Hotel	1,500	-	1,500	0.00%
545506 - Gasoline and oil	-	-	-	0.00%
545507 - Air fare	1,500	-	1,500	0.00%
546610 - Education and training	17,500	3,250	14,250	18.57%
546635 - Subscriptions	500	6	494	1.20%
548400 - Miscellaneous	1,000	155	845	15.50%
548401 - Employee appreciation	1,000	-	1,000	0.00%
548411 - Risk assessments	500	-	500	0.00%
Total 54XXXX - Total 54 Expenses	70,025	9,648	60,377	13.78%
55XXXX - Total 55 Expenses	795,900	147,148	648,752	18.49%
551010 - Office supplies	1,200	223	977	18.59%
551120 - Printing supplies	-	-	-	0.00%
551130 - Computer supplies	-	-	-	0.00%
554100 - COVID-19	-	-	-	0.00%
554400 - Hvac systems	70,000	14,176	55,824	20.25%

Actual vs Budget Year To Date by Base Entity

554401 - Building supplies and materials	128,500	33,496	95,004	26.07%
554402 - Ground maintenance supplies	147,500	22,852	124,648	15.49%
554403 - Repair and maint supplies	29,000	2,647	26,353	9.13%
554404 - Keys and locks	9,000	1,382	7,618	15.35%
554405 - Security systems	27,000	1,074	25,926	3.98%
554410 - Janitorial supplies	100,000	16,276	83,724	16.28%
554418 - Jail repair & maint supplies	100,000	17,381	82,619	17.38%
554420 - Shop supplies	55,000	11,838	43,162	21.52%
554427 - Paramedics Maint Supplies	35,000	1,269	33,731	3.62%
554438 - Batteries	7,500	2,095	5,405	27.93%
554440 - Small tools	13,000	7,397	5,603	56.90%
554445 - Uniforms	13,500	5,482	8,018	40.61%
554455 - Pest supplies	28,500	4,172	24,328	14.64%
554460 - Training supplies	-	-	-	0.00%
554490 - Misc supplies	-	-	-	0.00%
554491 - SWIJDC repair & maint supplies	31,200	5,389	25,811	17.27%
Total 55XXXX - Total 55 Expenses	795,900	147,148	648,752	18.49%
57XXXX - Total 57 Expenses	18,900	11,370	7,530	60.16%
577100 - Computer equipment	4,000	1,227	2,773	30.68%
577110 - Software	14,900	5,843	9,058	39.21%
577120 - Small office equipment	-	-	-	0.00%
577121 - Office furniture	-	-	-	0.00%
577131 - Small equipment	-	4,300	(4,300)	0.00%
577140 - Other improvements	-	-	-	0.00%
Total 57XXXX - Total 57 Expenses	18,900	11,370	7,530	60.16%
68XXXX - Capital	1,399,408	265,186	1,134,222	18.95%
680220 - Office buildings	35,100	57	35,043	0.16%
680260 - Jail buildings	15,000	19,697	(4,697)	131.31%
680270 - SWIJDC building improvements	14,270	-	14,270	0.00%
680330 - Fencing	9,000	11,505	(2,505)	127.83%
680340 - Other improvements	10,000	-	10,000	0.00%
680410 - Machinery	221,183	71,757	149,426	32.44%
680430 - Office furniture	-	-	-	0.00%
681120 - Purchase of real estate	-	-	-	0.00%
682250 - Juv det buildings	68,500	15,205	53,295	22.20%
682260 - Jail buildings	24,680	24,680	-	100.00%
682270 - Capital construction contracts	-	-	-	0.00%
683270 - Capital improvements contracts	-	6,031	(6,031)	0.00%
683340 - Other improvements	479,575	-	479,575	0.00%
684110 - Machinery	142,100	17,950	124,150	12.63%
684230 - Office furniture	165,000	98,013	66,987	59.40%
684240 - Computer equipment	55,000	291	54,709	0.53%
684340 - Trucks and pickups	-	-	-	0.00%
684350 - Heavy equipment	-	-	-	0.00%
684375 - Jail equipment	160,000	-	160,000	0.00%
Total 68XXXX - Capital	1,399,408	265,186	1,134,222	18.95%

Actual vs Budget Year To Date by Base Entity

Total Expenses	7,453,021	1,322,372	6,130,650	17.74%
Net Total	(7,349,271)	(1,288,986)	(6,060,286)	17.54%

Actual vs Budget Year To Date by Base Entity

Base Entity 001-15-231-19 - Development Services

October 2025 To December 2025 (3 Months)

Budget Main Budget
Fund All
Division All
Object All
Base Entities All

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
32XXXX - Total 32 Revenues	2,653,109	694,536	(1,958,573)	26.18%
322201 - Building permits	2,059,361	517,332	(1,542,029)	25.12%
322202 - Conditional use permits	37,800	12,000	(25,800)	31.75%
322203 - Administrative decisions	21,895	46,756	24,861	213.55%
322204 - Temporary residence permit	3,885	-	(3,885)	0.00%
322205 - Parcel inquiry	24,720	4,675	(20,045)	18.91%
322206 - Flood development permit	6,170	1,800	(4,370)	29.17%
322207 - Mechanical permit	5,000	1,360	(3,640)	27.20%
322208 - Plan review fees	472,978	103,512	(369,466)	21.89%
322210 - Other community services	-	-	-	0.00%
322212 - Agricultural Protection Area	1,400	-	(1,400)	0.00%
322213 - Addressing	8,100	6,150	(1,950)	75.93%
322215 - Variance	1,900	950	(950)	50.00%
322216 - Road names	8,725	-	(8,725)	0.00%
322217 - Sign permit	425	-	(425)	0.00%
322218 - Time extension	750	-	(750)	0.00%
Total 32XXXX - Total 32 Revenues	2,653,109	694,536	(1,958,573)	26.18%
33XXXX - Total 33 Revenues	-	-	-	0.00%
333170 - CARES Act	-	-	-	0.00%
Total 33XXXX - Total 33 Revenues	-	-	-	0.00%
34XXXX - Total 34 Revenues	244,550	58,438	(186,112)	23.90%
341603 - Subdivision plat ck fees	39,405	3,030	(36,375)	7.69%
341606 - Zoning appeals fees	3,300	750	(2,550)	22.73%
341607 - Administrative splits	47,355	-	(47,355)	0.00%
341608 - Zoning compliance	83,560	29,750	(53,810)	35.60%
341610 - Engineering Fees	40,000	-	(40,000)	0.00%
341613 - Rezone fee	30,930	24,908	(6,023)	80.53%
Total 34XXXX - Total 34 Revenues	244,550	58,438	(186,112)	23.90%
35XXXX - Total 35 Revenues	35,000	2,500	(32,500)	7.14%
354101 - Code Enforcement Fee	5,000	2,500	(2,500)	50.00%
354102 - Abatement Reimbursement	30,000	-	(30,000)	0.00%
Total 35XXXX - Total 35 Revenues	35,000	2,500	(32,500)	7.14%
36XXXX - Total 36 Revenues	10,000	850	(9,150)	8.50%
369121 - Other miscellaneous revenue	10,000	850	(9,150)	8.50%
Total 36XXXX - Total 36 Revenues	10,000	850	(9,150)	8.50%
Total Revenues	2,942,659	756,323	(2,186,336)	25.70%
41XXXX - Salaries	2,266,320	475,301	1,791,019	20.97%

Actual vs Budget Year To Date by Base Entity

412030 - Regular employees	2,128,134	469,578	1,658,556	22.07%
412035 - Overtime	27,000	5,723	21,277	21.20%
413050 - Part-time	42,186	-	42,186	0.00%
413060 - Temporary	-	-	-	0.00%
413075 - Compensation program	69,000	-	69,000	0.00%
413080 - New/reclassified positions	-	-	-	0.00%
413090 - Covid-19	-	-	-	0.00%
Total 41XXXX - Salaries	2,266,320	475,301	1,791,019	20.97%
42XXXX - Benefits	934,132	169,601	764,531	18.16%
421000 - Social security	162,802	36,353	126,449	22.33%
422000 - Retirement	262,825	56,633	206,192	21.55%
423101 - Health insurance	441,000	69,825	371,175	15.83%
423102 - Dental	22,237	4,731	17,506	21.28%
423104 - Disability	6,830	1,155	5,675	16.91%
423105 - Life	5,879	904	4,975	15.38%
424000 - Workers compensation	32,560	-	32,560	0.00%
425000 - Unemployment	-	-	-	0.00%
Total 42XXXX - Benefits	934,132	169,601	764,531	18.16%
52XXXX - Total 52 Expenses	255,500	293	255,207	0.11%
521101 - Professional consultants	125,000	-	125,000	0.00%
521109 - Engineers	30,000	-	30,000	0.00%
521120 - Misc professional services	-	-	-	0.00%
521154 - Marketing	-	-	-	0.00%
521212 - Abatement	100,000	215	99,785	0.22%
522301 - Document shredding	500	78	422	15.60%
Total 52XXXX - Total 52 Expenses	255,500	293	255,207	0.11%
53XXXX - Total 53 Expenses	99,000	15,538	83,462	15.69%
533301 - Service contracts	89,500	14,627	74,873	16.34%
533307 - Misc maintenance services	-	-	-	0.00%
533310 - Copiers contract	9,000	911	8,089	10.12%
534407 - Misc rental	500	-	500	0.00%
Total 53XXXX - Total 53 Expenses	99,000	15,538	83,462	15.69%
54XXXX - Total 54 Expenses	121,750	11,265	110,485	9.25%
542201 - Telephone	-	-	-	0.00%
542203 - Cellular phone	8,500	1,531	6,969	18.02%
543301 - Advertising	10,000	1,845	8,155	18.45%
543302 - Personnel advertising	250	195	55	78.00%
543305 - Postage	12,000	1,971	10,029	16.42%
543315 - Fed ex	-	-	-	0.00%
544401 - Printing	1,000	-	1,000	0.00%
545501 - Meals	4,500	543	3,957	12.08%
545502 - Mileage	-	-	-	0.00%
545503 - Taxi	500	-	500	0.00%
545504 - Parking	500	45	455	9.00%
545505 - Hotel	9,500	-	9,500	0.00%
545506 - Gasoline and oil	-	-	-	0.00%

Actual vs Budget Year To Date by Base Entity

545507 - Air fare	5,000	-	5,000	0.00%
546610 - Education and training	30,000	3,100	26,900	10.33%
546620 - Association dues	8,500	-	8,500	0.00%
546635 - Subscriptions	210	-	210	0.00%
548250 - P&Z comm fees	23,720	1,425	22,295	6.01%
548251 - P&Z comm mileage	3,920	365	3,555	9.31%
548400 - Miscellaneous	2,100	-	2,100	0.00%
548401 - Employee appreciation	1,550	245	1,305	15.78%
548411 - Risk assessments	-	-	-	0.00%
Total 54XXXX - Total 54 Expenses	121,750	11,265	110,485	9.25%
55XXXX - Total 55 Expenses	20,200	2,571	17,629	12.73%
551010 - Office supplies	9,000	1,154	7,846	12.82%
551130 - Computer supplies	-	-	-	0.00%
552220 - Other law books	2,500	360	2,140	14.41%
554401 - Building supplies and materials	-	-	-	0.00%
554440 - Small tools	500	-	500	0.00%
554445 - Uniforms	6,200	968	5,232	15.62%
554490 - Misc supplies	2,000	88	1,912	4.40%
Total 55XXXX - Total 55 Expenses	20,200	2,571	17,629	12.73%
57XXXX - Total 57 Expenses	19,750	4,736	15,014	23.98%
577100 - Computer equipment	6,150	3,139	3,011	51.04%
577110 - Software	7,100	-	7,100	0.00%
577120 - Small office equipment	3,500	372	3,128	10.63%
577121 - Office furniture	3,000	1,225	1,775	40.83%
Total 57XXXX - Total 57 Expenses	19,750	4,736	15,014	23.98%
68XXXX - Capital	-	-	-	0.00%
680421 - Computer/networks/software	-	-	-	0.00%
684340 - Trucks and pickups	-	-	-	0.00%
Total 68XXXX - Capital	-	-	-	0.00%
Total Expenses	3,716,652	679,304	3,037,348	18.28%
Net Total	(773,993)	77,019	(851,012)	-9.95%

Actual vs Budget Year To Date by Base Entity

Base Entity 001-16-237-14 - Information Technology

October 2025 To December 2025 (3 Months)

Budget Main Budget
Fund All
Division All
Object All
Base Entities All

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
33XXXX - Total 33 Revenues	-	-	-	0.00%
333170 - CARES Act	-	-	-	0.00%
Total 33XXXX - Total 33 Revenues	-	-	-	0.00%
36XXXX - Total 36 Revenues	24,100	13,345	(10,755)	55.37%
369103 - Copy machines	1,000	-	(1,000)	0.00%
369121 - Other miscellaneous revenue	20,600	11,141	(9,459)	54.08%
369137 - Copies-IT	-	-	-	0.00%
369140 - Printing-IT	2,500	2,204	(296)	88.16%
Total 36XXXX - Total 36 Revenues	24,100	13,345	(10,755)	55.37%
Total Revenues	24,100	13,345	(10,755)	55.37%
41XXXX - Salaries	3,318,060	637,018	2,681,042	19.20%
412030 - Regular employees	3,085,343	617,955	2,467,388	20.03%
412035 - Overtime	500	5,770	(5,270)	1,154.07%
412037 - Specialty Pay	60,235	-	60,235	0.00%
413050 - Part-time	77,500	13,292	64,208	17.15%
413075 - Compensation program	89,700	-	89,700	0.00%
413080 - New/reclassified positions	4,782	-	4,782	0.00%
413090 - Covid-19	-	-	-	0.00%
Total 41XXXX - Salaries	3,318,060	637,018	2,681,042	19.20%
42XXXX - Benefits	1,248,754	216,978	1,031,776	17.38%
421000 - Social security	236,029	47,489	188,539	20.12%
422000 - Retirement	381,040	74,142	306,898	19.46%
423101 - Health insurance	573,300	86,975	486,325	15.17%
423102 - Dental	28,908	5,810	23,098	20.10%
423104 - Disability	9,557	1,464	8,093	15.32%
423105 - Life	7,699	1,098	6,602	14.25%
424000 - Workers compensation	12,221	-	12,221	0.00%
425000 - Unemployment	-	-	-	0.00%
Total 42XXXX - Benefits	1,248,754	216,978	1,031,776	17.38%
52XXXX - Total 52 Expenses	41,900	2,443	39,457	5.83%
521101 - Professional consultants	24,000	2,350	21,650	9.79%
521120 - Misc professional services	15,000	14	14,986	0.09%
521122 - Voice and data wiring	2,500	-	2,500	0.00%
522301 - Document shredding	400	79	321	19.75%
Total 52XXXX - Total 52 Expenses	41,900	2,443	39,457	5.83%
53XXXX - Total 53 Expenses	1,132,757	123,868	1,008,889	10.94%
533301 - Service contracts	1,087,757	118,732	969,025	10.92%

Actual vs Budget Year To Date by Base Entity

533310 - Copiers contract	45,000	5,136	39,864	11.41%
535501 - Construction contracts	-	-	-	0.00%
Total 53XXXX - Total 53 Expenses	1,132,757	123,868	1,008,889	10.94%
54XXXX - Total 54 Expenses	227,633	26,225	201,408	11.52%
542201 - Telephone	25,000	2,091	22,909	8.36%
542203 - Cellular phone	18,000	2,875	15,125	15.97%
542205 - Internet	90,000	13,753	76,247	15.28%
543301 - Advertising	-	-	-	0.00%
543305 - Postage	500	59	441	11.87%
543308 - Freight charges	1,000	49	951	4.85%
545501 - Meals	3,500	(8)	3,508	-0.22%
545502 - Mileage	-	-	-	0.00%
545503 - Taxi	500	130	370	25.91%
545504 - Parking	250	132	118	52.80%
545505 - Hotel	13,440	2,079	11,361	15.47%
545506 - Gasoline and oil	-	-	-	0.00%
545507 - Air fare	8,960	70	8,890	0.78%
545508 - Car rental	500	-	500	0.00%
546610 - Education and training	65,183	4,995	60,188	7.66%
548401 - Employee appreciation	800	-	800	0.00%
Total 54XXXX - Total 54 Expenses	227,633	26,225	201,408	11.52%
55XXXX - Total 55 Expenses	106,100	10,058	96,042	9.48%
551010 - Office supplies	10,000	1,289	8,711	12.89%
551120 - Printing supplies	12,000	3,140	8,860	26.17%
551121 - Postage supplies	2,600	-	2,600	0.00%
551130 - Computer supplies	9,500	2,323	7,177	24.45%
551131 - Computer paper	60,000	3,305	56,695	5.51%
554100 - COVID-19	-	-	-	0.00%
554401 - Building supplies and materials	-	-	-	0.00%
554403 - Repair and maint supplies	8,000	-	8,000	0.00%
554405 - Security systems	3,000	-	3,000	0.00%
554445 - Uniforms	1,000	-	1,000	0.00%
Total 55XXXX - Total 55 Expenses	106,100	10,058	96,042	9.48%
57XXXX - Total 57 Expenses	334,300	15,003	319,297	4.49%
577100 - Computer equipment	116,500	6,210	110,290	5.33%
577110 - Software	136,000	1,680	134,320	1.24%
577120 - Small office equipment	600	-	600	0.00%
577121 - Office furniture	3,700	76	3,624	2.05%
577138 - Communications equipment	77,500	7,036	70,464	9.08%
Total 57XXXX - Total 57 Expenses	334,300	15,003	319,297	4.49%
68XXXX - Capital	453,500	-	453,500	0.00%
680410 - Machinery	-	-	-	0.00%
680421 - Computer/networks/software	15,000	-	15,000	0.00%
684220 - Office equipment	-	-	-	0.00%
684221 - Computer/networks/software	-	-	-	0.00%
684240 - Computer equipment	191,000	-	191,000	0.00%

Actual vs Budget Year To Date by Base Entity

684250 - Communications equipment	230,000	-	230,000	0.00%
684330 - General vehicles	-	-	-	0.00%
686410 - Machinery	17,500	-	17,500	0.00%
Total 68XXXX - Capital	453,500	-	453,500	0.00%
Total Expenses	6,863,004	1,031,592	5,831,412	15.03%
Net Total	(6,838,904)	(1,018,247)	(5,820,657)	14.89%

Actual vs Budget Year To Date by Base Entity

Base Entity 001-18-246-19 - Human Resources

October 2025 To December 2025 (3 Months)

Budget Main Budget
Fund All
Division All
Object All
Base Entities All

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
34XXXX - Total 34 Revenues	74,000	2,650	(71,350)	3.58%
342210 - Other agency reimbursement	74,000	2,650	(71,350)	3.58%
Total 34XXXX - Total 34 Revenues	74,000	2,650	(71,350)	3.58%
Total Revenues	74,000	2,650	(71,350)	3.58%
41XXXX - Salaries	682,390	135,908	546,482	19.92%
412030 - Regular employees	626,380	128,513	497,867	20.52%
412035 - Overtime	-	2,098	(2,098)	0.00%
413050 - Part-time	32,300	5,298	27,003	16.40%
413075 - Compensation program	16,100	-	16,100	0.00%
413080 - New/reclassified positions	7,610	-	7,610	0.00%
413090 - Covid-19	-	-	-	0.00%
Total 41XXXX - Salaries	682,390	135,908	546,482	19.92%
42XXXX - Benefits	239,142	38,462	200,680	16.08%
421000 - Social security	47,918	10,242	37,676	21.37%
422000 - Retirement	77,358	15,621	61,737	20.19%
423101 - Health insurance	102,900	11,025	91,875	10.71%
423102 - Dental	5,189	1,079	4,110	20.80%
423104 - Disability	1,886	293	1,593	15.56%
423105 - Life	1,386	202	1,184	14.54%
424000 - Workers compensation	2,506	-	2,506	0.00%
425000 - Unemployment	-	-	-	0.00%
Total 42XXXX - Benefits	239,142	38,462	200,680	16.08%
52XXXX - Total 52 Expenses	16,400	367	16,033	2.24%
521101 - Professional consultants	7,500	-	7,500	0.00%
521102 - UA's	8,500	204	8,296	2.40%
521120 - Misc professional services	-	137	(137)	0.00%
522301 - Document shredding	400	26	374	6.50%
Total 52XXXX - Total 52 Expenses	16,400	367	16,033	2.24%
53XXXX - Total 53 Expenses	177,897	13,414	164,483	7.54%
533301 - Service contracts	176,397	13,303	163,094	7.54%
533310 - Copiers contract	1,500	111	1,389	7.40%
Total 53XXXX - Total 53 Expenses	177,897	13,414	164,483	7.54%
54XXXX - Total 54 Expenses	34,102	1,631	32,471	4.78%
542203 - Cellular phone	2,000	305	1,695	15.25%
543302 - Personnel advertising	500	-	500	0.00%
543305 - Postage	1,000	89	911	8.88%
545501 - Meals	1,000	-	1,000	0.00%

Actual vs Budget Year To Date by Base Entity

545502 - Mileage	-	-	-	0.00%
545503 - Taxi	250	-	250	0.00%
545504 - Parking	100	-	100	0.00%
545505 - Hotel	2,000	-	2,000	0.00%
545506 - Gasoline and oil	-	-	-	0.00%
545507 - Air fare	2,000	-	2,000	0.00%
545508 - Car rental	252	-	252	0.00%
546610 - Education and training	16,000	100	15,900	0.63%
546620 - Association dues	2,500	1,137	1,363	45.48%
546635 - Subscriptions	-	-	-	0.00%
548400 - Miscellaneous	-	-	-	0.00%
548401 - Employee appreciation	2,500	-	2,500	0.00%
548410 - Employee Wellness	4,000	-	4,000	0.00%
548411 - Risk assessments	-	-	-	0.00%
Total 54XXXX - Total 54 Expenses	34,102	1,631	32,471	4.78%
55XXXX - Total 55 Expenses	2,500	173	2,327	6.91%
551010 - Office supplies	2,500	173	2,327	6.91%
554445 - Uniforms	-	-	-	0.00%
Total 55XXXX - Total 55 Expenses	2,500	173	2,327	6.91%
57XXXX - Total 57 Expenses	5,000	-	5,000	0.00%
577100 - Computer equipment	3,500	-	3,500	0.00%
577110 - Software	-	-	-	0.00%
577120 - Small office equipment	-	-	-	0.00%
577121 - Office furniture	1,500	-	1,500	0.00%
Total 57XXXX - Total 57 Expenses	5,000	-	5,000	0.00%
Total Expenses	1,157,431	189,954	967,476	16.41%
Net Total	(1,083,431)	(187,304)	(896,126)	17.29%

Actual vs Budget Year To Date by Base Entity

Base Entity 001-19-250-25 - Emergency Management

October 2025 To December 2025 (3 Months)

Budget Main Budget
Fund All
Division All
Object All
Base Entities All

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
33XXXX - Total 33 Revenues	123,116	19,000	(104,116)	15.43%
333121 - EMPG	123,116	19,000	(104,116)	15.43%
333139 - SHSP administration of grant	-	-	-	0.00%
333167 - Operating grants	-	-	-	0.00%
333170 - CARES Act	-	-	-	0.00%
Total 33XXXX - Total 33 Revenues	123,116	19,000	(104,116)	15.43%
36XXXX - Total 36 Revenues	5,000	-	(5,000)	0.00%
369121 - Other miscellaneous revenue	5,000	-	(5,000)	0.00%
Total 36XXXX - Total 36 Revenues	5,000	-	(5,000)	0.00%
Total Revenues	128,116	19,000	(109,116)	14.83%
41XXXX - Salaries	169,175	21,642	147,534	12.79%
412030 - Regular employees	160,758	21,642	139,117	13.46%
412035 - Overtime	1,500	-	1,500	0.00%
413070 - Uniform allowance	300	-	300	0.00%
413075 - Compensation program	4,600	-	4,600	0.00%
413080 - New/reclassified positions	2,017	-	2,017	0.00%
Total 41XXXX - Salaries	169,175	21,642	147,534	12.79%
42XXXX - Benefits	71,058	6,868	64,190	9.67%
421000 - Social security	12,298	1,584	10,714	12.88%
422000 - Retirement	22,238	2,588	19,650	11.64%
423101 - Health insurance	29,400	2,450	26,950	8.33%
423102 - Dental	1,482	166	1,316	11.20%
423104 - Disability	499	49	450	9.79%
423105 - Life	396	31	365	7.83%
424000 - Workers compensation	4,745	-	4,745	0.00%
425000 - Unemployment	-	-	-	0.00%
Total 42XXXX - Benefits	71,058	6,868	64,190	9.67%
52XXXX - Total 52 Expenses	38,000	-	38,000	0.00%
521120 - Misc professional services	38,000	-	38,000	0.00%
Total 52XXXX - Total 52 Expenses	38,000	-	38,000	0.00%
54XXXX - Total 54 Expenses	13,800	7,132	6,668	51.68%
542203 - Cellular phone	1,000	95	905	9.45%
542220 - Radio equipment	4,000	-	4,000	0.00%
545501 - Meals	800	324	476	40.50%
545505 - Hotel	1,000	127	873	12.70%
545506 - Gasoline and oil	-	-	-	0.00%
545507 - Air fare	-	-	-	0.00%

Actual vs Budget Year To Date by Base Entity

546610 - Education and training	1,500	-	1,500	0.00%
546620 - Association dues	500	200	300	40.00%
548400 - Miscellaneous	5,000	6,386	(1,386)	127.72%
Total 54XXXX - Total 54 Expenses	13,800	7,132	6,668	51.68%
55XXXX - Total 55 Expenses	500	11	489	2.12%
551010 - Office supplies	500	11	489	2.12%
551130 - Computer supplies	-	-	-	0.00%
554100 - COVID-19	-	-	-	0.00%
554426 - Outside parts	-	-	-	0.00%
554490 - Misc supplies	-	-	-	0.00%
Total 55XXXX - Total 55 Expenses	500	11	489	2.12%
57XXXX - Total 57 Expenses	-	6,248	(6,248)	0.00%
577100 - Computer equipment	-	-	-	0.00%
577120 - Small office equipment	-	6,248	(6,248)	0.00%
577121 - Office furniture	-	-	-	0.00%
577131 - Small equipment	-	-	-	0.00%
577137 - Upfitting vehicles	-	-	-	0.00%
Total 57XXXX - Total 57 Expenses	-	6,248	(6,248)	0.00%
68XXXX - Capital	-	-	-	0.00%
680460 - Radio Equipment	-	-	-	0.00%
684260 - Radio equipment	-	-	-	0.00%
684330 - General vehicles	-	-	-	0.00%
684554 - COVID-19 Capital Assets	-	-	-	0.00%
Total 68XXXX - Capital	-	-	-	0.00%
Total Expenses	292,534	41,900	250,633	14.32%
Net Total	(164,418)	(22,900)	(141,517)	13.93%

Actual vs Budget Year To Date by Base Entity

Base Entity 001-20-253-55 - County Agent

October 2025 To December 2025 (3 Months)

Budget Main Budget
Fund All
Division All
Object All
Base Entities All

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
41XXXX - Salaries	201,499	39,667	161,832	19.69%
412030 - Regular employees	190,299	39,534	150,766	20.77%
412035 - Overtime	2,000	134	1,866	6.68%
413075 - Compensation program	9,200	-	9,200	0.00%
413080 - New/reclassified positions	-	-	-	0.00%
Total 41XXXX - Salaries	201,499	39,667	161,832	19.69%
42XXXX - Benefits	102,035	17,114	84,921	16.77%
421000 - Social security	14,558	3,006	11,552	20.65%
422000 - Retirement	23,502	4,744	18,758	20.19%
423101 - Health insurance	58,800	8,575	50,225	14.58%
423102 - Dental	2,965	581	2,384	19.60%
423104 - Disability	695	107	588	15.35%
423105 - Life	754	100	653	13.32%
424000 - Workers compensation	761	-	761	0.00%
Total 42XXXX - Benefits	102,035	17,114	84,921	16.77%
52XXXX - Total 52 Expenses	50,521	16	50,505	0.03%
521112 - County agents contract	50,411	-	50,411	0.00%
522301 - Document shredding	110	16	94	14.55%
Total 52XXXX - Total 52 Expenses	50,521	16	50,505	0.03%
53XXXX - Total 53 Expenses	3,500	255	3,245	7.29%
534408 - Copy machine lease	3,500	255	3,245	7.29%
Total 53XXXX - Total 53 Expenses	3,500	255	3,245	7.29%
54XXXX - Total 54 Expenses	28,932	3,879	25,053	13.41%
542203 - Cellular phone	4,367	1,004	3,363	22.99%
543305 - Postage	300	-	300	0.00%
544401 - Printing	350	-	350	0.00%
545501 - Meals	1,155	268	887	23.20%
545502 - Mileage	10,330	1,677	8,653	16.24%
545503 - Taxi	45	-	45	0.00%
545504 - Parking	100	4	96	4.00%
545505 - Hotel	3,400	486	2,914	14.29%
545507 - Air fare	2,390	-	2,390	0.00%
546610 - Education and training	4,620	200	4,420	4.33%
546620 - Association dues	1,875	240	1,635	12.80%
Total 54XXXX - Total 54 Expenses	28,932	3,879	25,053	13.41%
55XXXX - Total 55 Expenses	7,360	503	6,857	6.83%
551010 - Office supplies	7,000	503	6,497	7.18%

Actual vs Budget Year To Date by Base Entity

551130 - Computer supplies	360	-	360	0.00%
Total 55XXXX - Total 55 Expenses	7,360	503	6,857	6.83%
57XXXX - Total 57 Expenses	3,150	-	3,150	0.00%
577100 - Computer equipment	3,150	-	3,150	0.00%
Total 57XXXX - Total 57 Expenses	3,150	-	3,150	0.00%
Total Expenses	396,997	61,434	335,563	15.47%
Net Total	(396,997)	(61,434)	(335,563)	15.47%

Actual vs Budget Year To Date by Base Entity

Base Entity 001-23-259-34 - Animal Shelter

October 2025 To December 2025 (3 Months)

Budget Main Budget
Fund All
Division All
Object All
Base Entities All

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
52XXXX - Total 52 Expenses	240,000	33,335	206,665	13.89%
521120 - Misc professional services	240,000	33,335	206,665	13.89%
Total 52XXXX - Total 52 Expenses	240,000	33,335	206,665	13.89%
53XXXX - Total 53 Expenses	100,000	2,291	97,709	2.29%
533314 - Animal shelter maintenance	100,000	2,291	97,709	2.29%
534402 - Property rental	-	-	-	0.00%
Total 53XXXX - Total 53 Expenses	100,000	2,291	97,709	2.29%
54XXXX - Total 54 Expenses	-	-	-	0.00%
546635 - Subscriptions	-	-	-	0.00%
Total 54XXXX - Total 54 Expenses	-	-	-	0.00%
55XXXX - Total 55 Expenses	-	-	-	0.00%
554402 - Ground maintenance supplies	-	-	-	0.00%
554403 - Repair and maint supplies	-	-	-	0.00%
Total 55XXXX - Total 55 Expenses	-	-	-	0.00%
68XXXX - Capital	-	-	-	0.00%
680340 - Other improvements	-	-	-	0.00%
683270 - Capital improvements contracts	-	-	-	0.00%
684110 - Machinery	-	-	-	0.00%
Total 68XXXX - Capital	-	-	-	0.00%
Total Expenses	340,000	35,627	304,373	10.48%
Net Total	(340,000)	(35,627)	(304,373)	10.48%

Actual vs Budget Year To Date by Base Entity

Base Entity 001-24-263-19 - County Fleet

October 2025 To December 2025 (3 Months)

Budget Main Budget
Fund All
Division All
Object All
Base Entities All

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
33XXXX - Total 33 Revenues	-	-	-	0.00%
333170 - CARES Act	-	-	-	0.00%
Total 33XXXX - Total 33 Revenues	-	-	-	0.00%
34XXXX - Total 34 Revenues	210,000	53,218	(156,782)	25.34%
341615 - Shop fees	210,000	53,218	(156,782)	25.34%
Total 34XXXX - Total 34 Revenues	210,000	53,218	(156,782)	25.34%
36XXXX - Total 36 Revenues	80,000	29,342	(50,658)	36.68%
369121 - Other miscellaneous revenue	60,000	29,342	(30,658)	48.90%
369126 - Damage to vehicles	20,000	-	(20,000)	0.00%
369151 - Fuel reimbursement	-	-	-	0.00%
Total 36XXXX - Total 36 Revenues	80,000	29,342	(50,658)	36.68%
Total Revenues	290,000	82,560	(207,440)	28.47%
41XXXX - Salaries	659,032	123,567	535,465	18.75%
412030 - Regular employees	486,176	119,387	366,789	24.56%
412035 - Overtime	3,000	458	2,542	15.26%
412037 - Specialty Pay	31,750	-	31,750	0.00%
413050 - Part-time	21,530	3,723	17,807	17.29%
413075 - Compensation program	18,400	-	18,400	0.00%
413080 - New/reclassified positions	98,176	-	98,176	0.00%
Total 41XXXX - Salaries	659,032	123,567	535,465	18.75%
42XXXX - Benefits	243,491	44,200	199,291	18.15%
421000 - Social security	37,192	9,307	27,885	25.02%
422000 - Retirement	60,043	14,118	45,925	23.51%
423101 - Health insurance	117,600	18,988	98,612	16.15%
423102 - Dental	5,930	1,287	4,643	21.70%
423104 - Disability	1,634	270	1,364	16.51%
423105 - Life	1,575	231	1,343	14.69%
424000 - Workers compensation	19,518	-	19,518	0.00%
425000 - Unemployment	-	-	-	0.00%
Total 42XXXX - Benefits	243,491	44,200	199,291	18.15%
52XXXX - Total 52 Expenses	4,500	1,062	3,438	23.60%
521156 - Auto maintenance services	4,500	1,062	3,438	23.60%
Total 52XXXX - Total 52 Expenses	4,500	1,062	3,438	23.60%
53XXXX - Total 53 Expenses	144,750	41,983	102,767	29.00%
531106 - Oil	24,000	9,000	15,000	37.50%
531107 - Gasoline	-	-	-	0.00%
531108 - Bottled oxygen	750	255	495	34.06%

Actual vs Budget Year To Date by Base Entity

533301 - Service contracts	70,000	28,993	41,007	41.42%
533307 - Misc maintenance services	9,000	1,310	7,690	14.56%
533310 - Copiers contract	1,000	47	953	4.72%
533311 - Insurance reimb repairs	35,000	1,595	33,405	4.56%
533313 - Vehicle licenses	3,000	782	2,218	26.07%
534407 - Misc rental	2,000	-	2,000	0.00%
Total 53XXXX - Total 53 Expenses	144,750	41,983	102,767	29.00%
54XXXX - Total 54 Expenses	606,166	70,050	536,116	11.56%
542202 - Paging	-	-	-	0.00%
542203 - Cellular phone	6,816	770	6,046	11.29%
542220 - Radio equipment	1,000	-	1,000	0.00%
542225 - Radar equipment	18,000	-	18,000	0.00%
542230 - Video equipment	1,000	-	1,000	0.00%
543305 - Postage	50	-	50	0.00%
543308 - Freight charges	800	-	800	0.00%
543310 - Ups	500	130	370	25.98%
545501 - Meals	1,600	-	1,600	0.00%
545502 - Mileage	21,000	92	20,908	0.44%
545503 - Taxi	300	-	300	0.00%
545504 - Parking	100	-	100	0.00%
545505 - Hotel	4,800	-	4,800	0.00%
545506 - Gasoline and oil	-	-	-	0.00%
545507 - Air fare	5,200	-	5,200	0.00%
545509 - County fuel	539,000	69,058	469,942	12.81%
546610 - Education and training	4,000	-	4,000	0.00%
548400 - Miscellaneous	1,000	-	1,000	0.00%
548401 - Employee appreciation	1,000	-	1,000	0.00%
Total 54XXXX - Total 54 Expenses	606,166	70,050	536,116	11.56%
55XXXX - Total 55 Expenses	280,650	40,025	240,625	14.26%
551010 - Office supplies	750	28	722	3.79%
551130 - Computer supplies	500	-	500	0.00%
554100 - COVID-19	-	-	-	0.00%
554402 - Ground maintenance supplies	-	-	-	0.00%
554403 - Repair and maint supplies	-	-	-	0.00%
554404 - Keys and locks	1,000	400	600	40.00%
554410 - Janitorial supplies	400	-	400	0.00%
554420 - Shop supplies	6,000	2,129	3,871	35.48%
554425 - Painting supplies	1,000	-	1,000	0.00%
554426 - Outside parts	100,000	4,178	95,822	4.18%
554430 - Auto repair supplies	85,000	16,941	68,059	19.93%
554435 - Tires	63,000	7,699	55,301	12.22%
554440 - Small tools	3,500	3,386	114	96.75%
554445 - Uniforms	13,000	1,987	11,013	15.28%
554450 - Chemical supplies	6,500	3,276	3,224	50.40%
Total 55XXXX - Total 55 Expenses	280,650	40,025	240,625	14.26%
57XXXX - Total 57 Expenses	543,100	89,651	453,449	16.51%

Actual vs Budget Year To Date by Base Entity

577100 - Computer equipment	10,100	-	10,100	0.00%
577110 - Software	4,000	-	4,000	0.00%
577120 - Small office equipment	1,000	-	1,000	0.00%
577131 - Small equipment	16,000	-	16,000	0.00%
577137 - Upfitting vehicles	512,000	89,651	422,349	17.51%
Total 57XXX - Total 57 Expenses	543,100	89,651	453,449	16.51%
68XXX - Capital	1,557,000	430,542	1,126,458	27.65%
680410 - Machinery	10,000	-	10,000	0.00%
680460 - Radio Equipment	61,000	57,223	3,777	93.81%
680468 - Video Equipment	96,000	-	96,000	0.00%
684110 - Machinery	120,000	83,900	36,100	69.92%
684320 - Police vehicles	820,000	116,613	703,387	14.22%
684330 - General vehicles	300,000	172,806	127,194	57.60%
684335 - Ins reimb capitol	150,000	-	150,000	0.00%
684340 - Trucks and pickups	-	-	-	0.00%
Total 68XXX - Capital	1,557,000	430,542	1,126,458	27.65%
Total Expenses	4,038,689	841,081	3,197,608	20.83%
Net Total	(3,748,689)	(758,521)	(2,990,168)	20.23%

Actual vs Budget Year To Date by Base Entity

Base Entity 001-25-348-23 - Juvenile Center

October 2025 To December 2025 (3 Months)

Budget Main Budget
Fund All
Division All
Object All
Base Entities All

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
33XXXX - Total 33 Revenues	178,000	46,479	(131,521)	26.11%
333131 - School breakfast program	25,000	5,292	(19,708)	21.17%
333132 - National school lunch program	35,000	8,374	(26,626)	23.93%
333170 - CARES Act	-	-	-	0.00%
334153 - Operating	103,000	32,813	(70,187)	31.86%
335176 - Cigarette tax	15,000	-	(15,000)	0.00%
Total 33XXXX - Total 33 Revenues	178,000	46,479	(131,521)	26.11%
34XXXX - Total 34 Revenues	500,000	106,654	(393,346)	21.33%
342202 - Board and room of juveniles	500,000	106,654	(393,346)	21.33%
Total 34XXXX - Total 34 Revenues	500,000	106,654	(393,346)	21.33%
36XXXX - Total 36 Revenues	5,000	806	(4,195)	16.11%
369106 - Pay phones	5,000	806	(4,195)	16.11%
369155 - In line of duty wkrcmp-state insurance fund	-	-	-	0.00%
369510 - Juvenile detention restitution	-	-	-	0.00%
Total 36XXXX - Total 36 Revenues	5,000	806	(4,195)	16.11%
Total Revenues	683,000	153,938	(529,062)	22.54%
41XXXX - Salaries	2,435,709	499,570	1,936,139	20.51%
412030 - Regular employees	2,057,454	483,197	1,574,256	23.49%
412032 - Extended shift	96,512	-	96,512	0.00%
412035 - Overtime	48,048	8,634	39,414	17.97%
412040 - Holiday pay	89,320	-	89,320	0.00%
413050 - Part-time	61,575	7,739	53,836	12.57%
413075 - Compensation program	82,800	-	82,800	0.00%
413080 - New/reclassified positions	-	-	-	0.00%
413090 - Covid-19	-	-	-	0.00%
Total 41XXXX - Salaries	2,435,709	499,570	1,936,139	20.51%
42XXXX - Benefits	1,119,842	197,598	922,244	17.65%
421000 - Social security	157,395	37,126	120,270	23.59%
422000 - Retirement	301,934	67,766	234,168	22.44%
423101 - Health insurance	529,200	84,525	444,675	15.97%
423102 - Dental	26,684	5,727	20,957	21.46%
423104 - Disability	7,051	1,394	5,657	19.77%
423105 - Life	7,059	1,060	5,999	15.02%
424000 - Workers compensation	90,518	-	90,518	0.00%
425000 - Unemployment	-	-	-	0.00%
Total 42XXXX - Benefits	1,119,842	197,598	922,244	17.65%
52XXXX - Total 52 Expenses	183,400	42,525	140,875	23.19%

Actual vs Budget Year To Date by Base Entity

521102 - UA's	1,000	-	1,000	0.00%
521120 - Misc professional services	11,500	407	11,093	3.54%
521140 - Hospital services	500	-	500	0.00%
521170 - Inmate Medical Services	170,000	42,092	127,908	24.76%
522301 - Document shredding	400	26	374	6.50%
Total 52XXXX - Total 52 Expenses	183,400	42,525	140,875	23.19%
53XXXX - Total 53 Expenses	33,000	20,735	12,265	62.83%
533301 - Service contracts	30,000	20,599	9,401	68.66%
533307 - Misc maintenance services	-	-	-	0.00%
533310 - Copiers contract	3,000	136	2,864	4.53%
Total 53XXXX - Total 53 Expenses	33,000	20,735	12,265	62.83%
54XXXX - Total 54 Expenses	53,900	11,190	42,710	20.76%
542203 - Cellular phone	6,600	2,444	4,156	37.03%
542220 - Radio equipment	4,000	-	4,000	0.00%
543305 - Postage	500	151	349	30.29%
543308 - Freight charges	-	-	-	0.00%
545501 - Meals	4,000	343	3,657	8.58%
545502 - Mileage	-	-	-	0.00%
545503 - Taxi	500	-	500	0.00%
545504 - Parking	100	-	100	0.00%
545505 - Hotel	5,000	4,048	952	80.96%
545506 - Gasoline and oil	-	-	-	0.00%
545507 - Air fare	5,000	-	5,000	0.00%
545508 - Car rental	500	-	500	0.00%
546610 - Education and training	7,000	3,590	3,410	51.29%
546620 - Association dues	2,000	230	1,770	11.50%
548400 - Miscellaneous	2,500	384	2,116	15.34%
548401 - Employee appreciation	1,200	-	1,200	0.00%
548411 - Risk assessments	-	-	-	0.00%
548465 - Cigarette tax	15,000	-	15,000	0.00%
Total 54XXXX - Total 54 Expenses	53,900	11,190	42,710	20.76%
55XXXX - Total 55 Expenses	183,500	31,498	152,002	17.16%
551010 - Office supplies	2,500	77	2,423	3.09%
552210 - Idaho code	-	-	-	0.00%
553301 - Food	147,000	26,224	120,776	17.84%
553302 - Non-food items	500	-	500	0.00%
553303 - Inmate supplies	15,000	2,806	12,194	18.70%
553304 - Medical supplies	2,000	-	2,000	0.00%
553305 - Uniforms	4,000	-	4,000	0.00%
554100 - COVID-19	-	-	-	0.00%
554403 - Repair and maint supplies	1,000	14	986	1.45%
554410 - Janitorial supplies	10,000	1,947	8,053	19.47%
554445 - Uniforms	-	201	(201)	0.00%
554490 - Misc supplies	1,500	229	1,271	15.25%
Total 55XXXX - Total 55 Expenses	183,500	31,498	152,002	17.16%
57XXXX - Total 57 Expenses	14,000	127	13,873	0.91%

Actual vs Budget Year To Date by Base Entity

577100 - Computer equipment	13,000	-	13,000	0.00%
577110 - Software	-	-	-	0.00%
577120 - Small office equipment	1,000	127	873	12.74%
Total 57XXXX - Total 57 Expenses	14,000	127	13,873	0.91%
68XXXX - Capital	-	-	-	0.00%
680421 - Computer/networks/software	-	-	-	0.00%
682250 - Juv det buildings	-	-	-	0.00%
682270 - Capital construction contracts	-	-	-	0.00%
Total 68XXXX - Capital	-	-	-	0.00%
Total Expenses	4,023,350	803,243	3,220,108	19.96%
Net Total	(3,340,350)	(649,304)	(2,691,046)	19.44%

Actual vs Budget Year To Date by Base Entity

Base Entity 001-26-207-13 - Constituent Services

October 2025 To December 2025 (3 Months)

Budget Main Budget
Fund All
Division All
Object All
Base Entities All

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
33XXXX - Total 33 Revenues	-	-	-	0.00%
333170 - CARES Act	-	-	-	0.00%
Total 33XXXX - Total 33 Revenues	-	-	-	0.00%
Total Revenues	-	-	-	0.00%
41XXXX - Salaries	205,225	31,708	173,517	15.45%
411020 - Department heads	-	-	-	0.00%
412030 - Regular employees	153,625	29,611	124,014	19.27%
413050 - Part-time	37,680	2,097	35,583	5.57%
413075 - Compensation program	4,600	-	4,600	0.00%
413080 - New/reclassified positions	9,320	-	9,320	0.00%
Total 41XXXX - Salaries	205,225	31,708	173,517	15.45%
42XXXX - Benefits	63,100	9,866	53,234	15.64%
421000 - Social security	11,752	2,384	9,368	20.29%
422000 - Retirement	18,973	3,444	15,529	18.15%
423101 - Health insurance	29,400	3,675	25,725	12.50%
423102 - Dental	1,482	249	1,233	16.80%
423104 - Disability	482	68	415	14.04%
423105 - Life	396	47	349	11.74%
424000 - Workers compensation	615	-	615	0.00%
425000 - Unemployment	-	-	-	0.00%
Total 42XXXX - Benefits	63,100	9,866	53,234	15.64%
52XXXX - Total 52 Expenses	50,000	-	50,000	0.00%
521101 - Professional consultants	50,000	-	50,000	0.00%
Total 52XXXX - Total 52 Expenses	50,000	-	50,000	0.00%
53XXXX - Total 53 Expenses	900	-	900	0.00%
533301 - Service contracts	900	-	900	0.00%
Total 53XXXX - Total 53 Expenses	900	-	900	0.00%
54XXXX - Total 54 Expenses	7,750	180	7,570	2.32%
542203 - Cellular phone	1,900	155	1,745	8.15%
543301 - Advertising	500	-	500	0.00%
544401 - Printing	200	-	200	0.00%
545501 - Meals	-	-	-	0.00%
545504 - Parking	150	-	150	0.00%
545602 - Local mileage	500	-	500	0.00%
546610 - Education and training	1,500	-	1,500	0.00%
546620 - Association dues	1,500	25	1,475	1.67%
548400 - Miscellaneous	1,500	-	1,500	0.00%

Actual vs Budget Year To Date by Base Entity

Total 54XXXX - Total 54 Expenses	7,750	180	7,570	2.32%
55XXXX - Total 55 Expenses	800	-	800	0.00%
551010 - Office supplies	250	-	250	0.00%
554100 - COVID-19	-	-	-	0.00%
554445 - Uniforms	550	-	550	0.00%
Total 55XXXX - Total 55 Expenses	800	-	800	0.00%
57XXXX - Total 57 Expenses	29,687	60	29,627	0.20%
577100 - Computer equipment	2,000	-	2,000	0.00%
577110 - Software	25,187	60	25,127	0.24%
577131 - Small equipment	2,500	-	2,500	0.00%
Total 57XXXX - Total 57 Expenses	29,687	60	29,627	0.20%
Total Expenses	357,462	41,814	315,649	11.70%
Net Total	(357,462)	(41,814)	(315,649)	11.70%

Actual vs Budget Year To Date by Base Entity

Base Entity 102-00-000-00 - Default

October 2025 To December 2025 (3 Months)

Budget Main Budget
Fund All
Division All
Object All
Base Entities All

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
31XXXX - Total 31 Revenues	351,427	29,861	(321,566)	8.50%
311101 - Current taxes	350,000	15,823	(334,177)	4.52%
313130 - Circuit breaker	-	2,471	2,471	0.00%
313133 - Homeowner's Tax Relief	-	11,567	11,567	0.00%
313134 - Additional Tax Relief	-	-	-	0.00%
313135 - Occupancy Tax	1,427	-	(1,427)	0.00%
Total 31XXXX - Total 31 Revenues	351,427	29,861	(321,566)	8.50%
36XXXX - Total 36 Revenues	-	2,133	2,133	0.00%
369121 - Other miscellaneous revenue	-	2,133	2,133	0.00%
369147 - Settlement	-	-	-	0.00%
Total 36XXXX - Total 36 Revenues	-	2,133	2,133	0.00%
Total Revenues	351,427	31,995	(319,432)	9.10%
Net Total	351,427	31,995	(319,432)	9.10%

Actual vs Budget Year To Date by Base Entity

Base Entity 102-35-275-33 - Weed Control

October 2025 To December 2025 (3 Months)

Budget Main Budget
Fund All
Division All
Object All
Base Entities All

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
34XXXX - Total 34 Revenues	180,000	26,499	(153,501)	14.72%
344560 - Weed control fees	180,000	26,499	(153,501)	14.72%
Total 34XXXX - Total 34 Revenues	180,000	26,499	(153,501)	14.72%
Total Revenues	180,000	26,499	(153,501)	14.72%
41XXXX - Salaries	267,855	54,999	212,856	20.53%
412030 - Regular employees	205,109	54,964	150,145	26.80%
412035 - Overtime	20,000	35	19,965	0.18%
413050 - Part-time	-	-	-	0.00%
413060 - Temporary	-	-	-	0.00%
413065 - Seasonal	18,500	-	18,500	0.00%
413075 - Compensation program	9,200	-	9,200	0.00%
413080 - New/reclassified positions	15,046	-	15,046	0.00%
413090 - Covid-19	-	-	-	0.00%
Total 41XXXX - Salaries	267,855	54,999	212,856	20.53%
42XXXX - Benefits	117,039	18,428	98,611	15.75%
421000 - Social security	15,691	4,088	11,603	26.05%
422000 - Retirement	25,331	6,076	19,255	23.99%
423101 - Health insurance	58,800	7,350	51,450	12.50%
423102 - Dental	2,965	664	2,301	22.40%
423104 - Disability	729	130	600	17.77%
423105 - Life	752	120	632	16.01%
424000 - Workers compensation	12,771	-	12,771	0.00%
425000 - Unemployment	-	-	-	0.00%
Total 42XXXX - Benefits	117,039	18,428	98,611	15.75%
52XXXX - Total 52 Expenses	5,200	-	5,200	0.00%
521120 - Misc professional services	5,200	-	5,200	0.00%
Total 52XXXX - Total 52 Expenses	5,200	-	5,200	0.00%
53XXXX - Total 53 Expenses	4,951	1,431	3,520	28.91%
531103 - Idaho power	3,400	366	3,034	10.77%
533301 - Service contracts	1,275	1,040	235	81.56%
533310 - Copiers contract	276	25	251	9.07%
Total 53XXXX - Total 53 Expenses	4,951	1,431	3,520	28.91%
54XXXX - Total 54 Expenses	11,175	2,073	9,102	18.55%
542203 - Cellular phone	4,000	422	3,578	10.54%
543301 - Advertising	300	-	300	0.00%
543305 - Postage	400	93	307	23.13%
543308 - Freight charges	100	-	100	0.00%

Actual vs Budget Year To Date by Base Entity

545501 - Meals	450	-	450	0.00%
545502 - Mileage	-	-	-	0.00%
545504 - Parking	100	-	100	0.00%
545505 - Hotel	800	-	800	0.00%
545506 - Gasoline and oil	-	-	-	0.00%
546610 - Education and training	3,500	1,280	2,220	36.57%
546620 - Association dues	325	150	175	46.15%
548400 - Miscellaneous	1,200	128	1,072	10.70%
Total 54XXXX - Total 54 Expenses	11,175	2,073	9,102	18.55%
55XXXX - Total 55 Expenses	121,450	15,286	106,164	12.59%
551010 - Office supplies	800	150	650	18.78%
554402 - Ground maintenance supplies	-	-	-	0.00%
554403 - Repair and maint supplies	6,000	492	5,508	8.21%
554420 - Shop supplies	2,500	400	2,100	16.02%
554430 - Auto repair supplies	-	-	-	0.00%
554440 - Small tools	800	732	68	91.50%
554445 - Uniforms	6,000	1,532	4,468	25.53%
554450 - Chemical supplies	105,000	11,979	93,021	11.41%
554490 - Misc supplies	350	-	350	0.00%
Total 55XXXX - Total 55 Expenses	121,450	15,286	106,164	12.59%
57XXXX - Total 57 Expenses	4,000	-	4,000	0.00%
577100 - Computer equipment	4,000	-	4,000	0.00%
Total 57XXXX - Total 57 Expenses	4,000	-	4,000	0.00%
68XXXX - Capital	32,500	-	32,500	0.00%
680410 - Machinery	-	-	-	0.00%
682270 - Capital construction contracts	32,500	-	32,500	0.00%
684110 - Machinery	-	-	-	0.00%
684330 - General vehicles	-	-	-	0.00%
684340 - Trucks and pickups	-	-	-	0.00%
Total 68XXXX - Capital	32,500	-	32,500	0.00%
Total Expenses	564,171	92,217	471,954	16.35%
Net Total	(384,171)	(65,717)	(318,453)	17.11%

Actual vs Budget Year To Date by Base Entity

Base Entity 103-00-000-00 - Default

October 2025 To December 2025 (3 Months)

Budget Main Budget
Fund All
Division All
Object All
Base Entities All

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
31XXXX - Total 31 Revenues	4,069,465	346,310	(3,723,155)	8.51%
311101 - Current taxes	4,050,000	183,997	(3,866,003)	4.54%
313130 - Circuit breaker	-	28,596	28,596	0.00%
313133 - Homeowner's Tax Relief	-	133,717	133,717	0.00%
313134 - Additional Tax Relief	-	-	-	0.00%
313135 - Occupancy Tax	19,465	-	(19,465)	0.00%
Total 31XXXX - Total 31 Revenues	4,069,465	346,310	(3,723,155)	8.51%
36XXXX - Total 36 Revenues	-	-	-	0.00%
369121 - Other miscellaneous revenue	-	-	-	0.00%
369147 - Settlement	-	-	-	0.00%
Total 36XXXX - Total 36 Revenues	-	-	-	0.00%
Total Revenues	4,069,465	346,310	(3,723,155)	8.51%
Net Total	4,069,465	346,310	(3,723,155)	8.51%

Actual vs Budget Year To Date by Base Entity

Base Entity 103-38-280-14 - Reappraisal

October 2025 To December 2025 (3 Months)

Budget Main Budget
Fund All
Division All
Object All
Base Entities All

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
33XXXX - Total 33 Revenues	-	-	-	0.00%
333170 - CARES Act	-	-	-	0.00%
Total 33XXXX - Total 33 Revenues	-	-	-	0.00%
34XXXX - Total 34 Revenues	1,000	689	(311)	68.89%
341110 - GoverMax	-	-	-	0.00%
341111 - Assessor's GIS fees	1,000	689	(311)	68.89%
Total 34XXXX - Total 34 Revenues	1,000	689	(311)	68.89%
Total Revenues	1,000	689	(311)	68.89%
41XXXX - Salaries	2,969,299	578,570	2,390,730	19.49%
411010 - Elected officials	100,748	-	100,748	0.00%
412030 - Regular employees	2,635,667	574,662	2,061,005	21.80%
412035 - Overtime	6,500	-	6,500	0.00%
413050 - Part-time	27,345	3,907	23,438	14.29%
413060 - Temporary	28,420	-	28,420	0.00%
413075 - Compensation program	95,220	-	95,220	0.00%
413080 - New/reclassified positions	75,400	-	75,400	0.00%
413090 - Covid-19	-	-	-	0.00%
Total 41XXXX - Salaries	2,969,299	578,570	2,390,730	19.49%
42XXXX - Benefits	1,244,981	213,741	1,031,240	17.17%
421000 - Social security	209,336	43,069	166,267	20.57%
422000 - Retirement	337,947	67,948	270,000	20.11%
423101 - Health insurance	608,326	93,585	514,741	15.38%
423102 - Dental	30,674	6,516	24,158	21.24%
423104 - Disability	8,958	1,452	7,506	16.21%
423105 - Life	8,005	1,172	6,833	14.64%
424000 - Workers compensation	41,736	-	41,736	0.00%
425000 - Unemployment	-	-	-	0.00%
Total 42XXXX - Benefits	1,244,981	213,741	1,031,240	17.17%
52XXXX - Total 52 Expenses	302,500	1,503	300,997	0.50%
521101 - Professional consultants	154,000	1,425	152,575	0.93%
521120 - Misc professional services	148,000	-	148,000	0.00%
522301 - Document shredding	500	78	422	15.60%
Total 52XXXX - Total 52 Expenses	302,500	1,503	300,997	0.50%
53XXXX - Total 53 Expenses	202,000	69,237	132,763	34.28%
533301 - Service contracts	192,000	68,586	123,414	35.72%
533307 - Misc maintenance services	-	-	-	0.00%
533310 - Copiers contract	9,500	650	8,850	6.85%

Actual vs Budget Year To Date by Base Entity

533316 - Equipment repairs	500	-	500	0.00%
Total 53XXXX - Total 53 Expenses	202,000	69,237	132,763	34.28%
54XXXX - Total 54 Expenses	125,850	13,226	112,624	10.51%
542203 - Cellular phone	4,200	987	3,213	23.50%
543301 - Advertising	1,000	-	1,000	0.00%
543305 - Postage	58,000	6,559	51,441	11.31%
543308 - Freight charges	500	-	500	0.00%
545501 - Meals	6,000	326	5,674	5.43%
545502 - Mileage	-	-	-	0.00%
545503 - Taxi	750	28	722	3.69%
545504 - Parking	500	20	480	4.00%
545505 - Hotel	10,500	1,103	9,397	10.51%
545506 - Gasoline and oil	-	-	-	0.00%
545507 - Air fare	5,800	70	5,730	1.21%
545508 - Car rental	250	-	250	0.00%
545640 - Local registration	250	-	250	0.00%
546610 - Education and training	19,000	690	18,310	3.63%
546620 - Association dues	5,000	1,220	3,780	24.40%
546635 - Subscriptions	4,100	1,006	3,094	24.54%
546640 - Registration	6,000	570	5,430	9.50%
548012 - Interpreter fees	500	-	500	0.00%
548013 - Transcript fees	1,000	647	353	64.67%
548014 - Litigation fees	-	-	-	0.00%
548400 - Miscellaneous	-	-	-	0.00%
548401 - Employee appreciation	2,500	-	2,500	0.00%
Total 54XXXX - Total 54 Expenses	125,850	13,226	112,624	10.51%
55XXXX - Total 55 Expenses	7,750	242	7,508	3.13%
551010 - Office supplies	4,500	242	4,258	5.39%
551120 - Printing supplies	500	-	500	0.00%
551165 - GIS supplies	500	-	500	0.00%
554100 - COVID-19	-	-	-	0.00%
554401 - Building supplies and materials	-	-	-	0.00%
554445 - Uniforms	2,250	-	2,250	0.00%
Total 55XXXX - Total 55 Expenses	7,750	242	7,508	3.13%
57XXXX - Total 57 Expenses	36,500	1,321	35,179	3.62%
577100 - Computer equipment	23,000	791	22,209	3.44%
577110 - Software	-	-	-	0.00%
577120 - Small office equipment	10,000	169	9,831	1.69%
577121 - Office furniture	3,500	360	3,140	10.29%
Total 57XXXX - Total 57 Expenses	36,500	1,321	35,179	3.62%
68XXXX - Capital	125,000	-	125,000	0.00%
680410 - Machinery	-	-	-	0.00%
682270 - Capital construction contracts	-	-	-	0.00%
684221 - Computer/networks/software	125,000	-	125,000	0.00%
Total 68XXXX - Capital	125,000	-	125,000	0.00%
Total Expenses	5,013,880	877,838	4,136,042	17.51%

Actual vs Budget Year To Date by Base Entity

Net Total	(5,012,880)	(877,149)	(4,135,731)	17.50%
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Actual vs Budget Year To Date by Base Entity

Base Entity 104-00-000-00 - Default

October 2025 To December 2025 (3 Months)

Budget Main Budget
Fund All
Division All
Object All
Base Entities All

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
31XXXX - Total 31 Revenues	7,882,711	668,818	(7,213,893)	8.48%
311101 - Current taxes	7,850,000	354,221	(7,495,779)	4.51%
313130 - Circuit breaker	-	55,426	55,426	0.00%
313131 - Ag equip replacement	-	-	-	0.00%
313132 - Pers property replacement	-	-	-	0.00%
313133 - Homeowner's Tax Relief	-	259,170	259,170	0.00%
313134 - Additional Tax Relief	-	-	-	0.00%
313135 - Occupancy Tax	32,711	-	(32,711)	0.00%
Total 31XXXX - Total 31 Revenues	7,882,711	668,818	(7,213,893)	8.48%
33XXXX - Total 33 Revenues	1,175,000	-	(1,175,000)	0.00%
335175 - Liquor apportionment	-	-	-	0.00%
335189 - Liquor apportionment courts	1,175,000	-	(1,175,000)	0.00%
Total 33XXXX - Total 33 Revenues	1,175,000	-	(1,175,000)	0.00%
34XXXX - Total 34 Revenues	-	221	221	0.00%
341415 - State insurance (workers comp)	-	221	221	0.00%
Total 34XXXX - Total 34 Revenues	-	221	221	0.00%
36XXXX - Total 36 Revenues	60,700	7,575	(53,125)	12.48%
361101 - Interest on savings	60,700	6,311	(54,389)	10.40%
369121 - Other miscellaneous revenue	-	1,263	1,263	0.00%
369147 - Settlement	-	-	-	0.00%
Total 36XXXX - Total 36 Revenues	60,700	7,575	(53,125)	12.48%
38XXXX - Total 38 Revenues	100,000	-	(100,000)	0.00%
381703 - Operating transfers	100,000	-	(100,000)	0.00%
Total 38XXXX - Total 38 Revenues	100,000	-	(100,000)	0.00%
Total Revenues	9,218,411	676,613	(8,541,798)	7.34%
Net Total	9,218,411	676,613	8,541,798	7.34%

Actual vs Budget Year To Date by Base Entity

Base Entity 104-07-336-12 - Clerk of the Court

October 2025 To December 2025 (3 Months)

Budget Main Budget
Fund All
Division All
Object All
Base Entities All

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
33XXXX - Total 33 Revenues	-	-	-	0.00%
333170 - CARES Act	-	-	-	0.00%
Total 33XXXX - Total 33 Revenues	-	-	-	0.00%
Total Revenues	-	-	-	0.00%
41XXXX - Salaries	4,811,788	920,850	3,890,938	19.14%
412030 - Regular employees	4,545,254	905,423	3,639,831	19.92%
412035 - Overtime	18,792	8,158	10,634	43.41%
413050 - Part-time	43,060	7,268	35,792	16.88%
413060 - Temporary	-	-	-	0.00%
413075 - Compensation program	200,100	-	200,100	0.00%
413080 - New/reclassified positions	4,582	-	4,582	0.00%
413090 - Covid-19	-	-	-	0.00%
Total 41XXXX - Salaries	4,811,788	920,850	3,890,938	19.14%
42XXXX - Benefits	2,302,787	368,585	1,934,202	16.01%
421000 - Social security	347,712	68,735	278,977	19.77%
422000 - Retirement	561,339	109,069	452,270	19.43%
423101 - Health insurance	1,278,900	173,950	1,104,950	13.60%
423102 - Dental	64,487	12,118	52,369	18.79%
423104 - Disability	16,035	2,483	13,552	15.49%
423105 - Life	16,307	2,230	14,077	13.67%
424000 - Workers compensation	18,007	-	18,007	0.00%
425000 - Unemployment	-	-	-	0.00%
Total 42XXXX - Benefits	2,302,787	368,585	1,934,202	16.01%
52XXXX - Total 52 Expenses	3,200	469	2,731	14.66%
522301 - Document shredding	3,200	469	2,731	14.66%
Total 52XXXX - Total 52 Expenses	3,200	469	2,731	14.66%
53XXXX - Total 53 Expenses	5,196	-	5,196	0.00%
533301 - Service contracts	5,196	-	5,196	0.00%
Total 53XXXX - Total 53 Expenses	5,196	-	5,196	0.00%
54XXXX - Total 54 Expenses	103,382	21,826	81,556	21.11%
542203 - Cellular phone	3,500	452	3,048	12.91%
545501 - Meals	1,000	212	788	21.18%
545502 - Mileage	-	-	-	0.00%
545504 - Parking	-	-	-	0.00%
545505 - Hotel	1,500	-	1,500	0.00%
545507 - Air fare	-	-	-	0.00%
546610 - Education and training	1,500	295	1,205	19.67%

Actual vs Budget Year To Date by Base Entity

548012 - Interpreter fees	95,282	20,868	74,414	21.90%
548401 - Employee appreciation	600	-	600	0.00%
Total 54XXXX - Total 54 Expenses	103,382	21,826	81,556	21.11%
55XXXX - Total 55 Expenses	18,000	2,328	15,672	12.93%
551010 - Office supplies	18,000	2,328	15,672	12.93%
554100 - COVID-19	-	-	-	0.00%
554401 - Building supplies and materials	-	-	-	0.00%
Total 55XXXX - Total 55 Expenses	18,000	2,328	15,672	12.93%
57XXXX - Total 57 Expenses	102,499	102,422	77	99.93%
577100 - Computer equipment	100,000	101,107	(1,107)	101.11%
577120 - Small office equipment	-	-	-	0.00%
577121 - Office furniture	2,499	1,315	1,184	52.61%
Total 57XXXX - Total 57 Expenses	102,499	102,422	77	99.93%
68XXXX - Capital	-	-	-	0.00%
680421 - Computer/networks/software	-	-	-	0.00%
682270 - Capital construction contracts	-	-	-	0.00%
Total 68XXXX - Capital	-	-	-	0.00%
Total Expenses	7,346,852	1,416,481	5,930,371	19.28%
Net Total	(7,346,852)	(1,416,481)	(5,930,371)	19.28%

Actual vs Budget Year To Date by Base Entity

Base Entity 104-40-285-12 - District Court

October 2025 To December 2025 (3 Months)

Budget Main Budget
Fund All
Division All
Object All
Base Entities All

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
33XXXX - Total 33 Revenues	221,992	55,498	(166,494)	25.00%
333170 - CARES Act	-	-	-	0.00%
335180 - Court assistance officer	60,000	15,000	(45,000)	25.00%
335182 - Court interpreter	161,992	40,498	(121,494)	25.00%
Total 33XXXX - Total 33 Revenues	221,992	55,498	(166,494)	25.00%
34XXXX - Total 34 Revenues	657,375	198,886	(458,489)	30.25%
341401 - Court costs	83,000	22,369	(60,631)	26.95%
341402 - Clerks filing fees	138,940	55,733	(83,207)	40.11%
341403 - Trial court administrator fees	12,915	-	(12,915)	0.00%
341407 - Certified copies & misc	116,620	33,849	(82,771)	29.03%
341439 - Magistrate facility and operations	120,900	41,604	(79,296)	34.41%
342210 - Other agency reimbursement	185,000	45,331	(139,670)	24.50%
Total 34XXXX - Total 34 Revenues	657,375	198,886	(458,489)	30.25%
35XXXX - Total 35 Revenues	571,305	95,563	(475,742)	16.73%
351410 - District court fines	571,305	95,563	(475,742)	16.73%
Total 35XXXX - Total 35 Revenues	571,305	95,563	(475,742)	16.73%
36XXXX - Total 36 Revenues	600	-	(600)	0.00%
369121 - Other miscellaneous revenue	600	-	(600)	0.00%
Total 36XXXX - Total 36 Revenues	600	-	(600)	0.00%
Total Revenues	1,451,272	349,947	(1,101,325)	24.11%
41XXXX - Salaries	2,137,671	444,480	1,693,191	20.79%
412030 - Regular employees	1,709,473	382,368	1,327,105	22.37%
412035 - Overtime	5,000	477	4,523	9.54%
413050 - Part-time	232,850	38,106	194,744	16.37%
413060 - Temporary	116,280	23,529	92,751	20.23%
413075 - Compensation program	55,200	-	55,200	0.00%
413080 - New/reclassified positions	18,868	-	18,868	0.00%
413090 - Covid-19	-	-	-	0.00%
Total 41XXXX - Salaries	2,137,671	444,480	1,693,191	20.79%
42XXXX - Benefits	751,755	143,926	607,829	19.15%
421000 - Social security	130,775	33,191	97,583	25.38%
422000 - Retirement	220,134	48,707	171,428	22.13%
423101 - Health insurance	352,800	56,350	296,450	15.97%
423102 - Dental	17,790	3,984	13,806	22.40%
423104 - Disability	5,480	950	4,530	17.33%
423105 - Life	4,752	744	4,008	15.66%
424000 - Workers compensation	20,024	-	20,024	0.00%

Actual vs Budget Year To Date by Base Entity

425000 - Unemployment	-	-	-	0.00%
Total 42XXXX - Benefits	751,755	143,926	607,829	19.15%
52XXXX - Total 52 Expenses	185,300	53,433	131,868	28.84%
521102 - UA's	-	-	-	0.00%
521103 - Doctor's	-	-	-	0.00%
521114 - Psycho/sexual evaluations	-	5,200	(5,200)	0.00%
521116 - Domestic battery evaluations	-	-	-	0.00%
521120 - Misc professional services	-	1,800	(1,800)	0.00%
521123 - Capital crimes expenses	-	-	-	0.00%
521130 - Misc personal services	-	-	-	0.00%
521190 - Guardian ad litem	185,000	46,367	138,634	25.06%
522301 - Document shredding	300	66	234	22.00%
Total 52XXXX - Total 52 Expenses	185,300	53,433	131,868	28.84%
53XXXX - Total 53 Expenses	17,000	2,849	14,151	16.76%
533301 - Service contracts	3,500	1,760	1,741	50.27%
533310 - Copiers contract	13,500	1,089	12,411	8.07%
Total 53XXXX - Total 53 Expenses	17,000	2,849	14,151	16.76%
54XXXX - Total 54 Expenses	320,413	42,750	277,663	13.34%
542201 - Telephone	-	-	-	0.00%
542203 - Cellular phone	16,667	1,345	15,322	8.07%
542220 - Radio equipment	5,800	-	5,800	0.00%
543305 - Postage	45,000	7,394	37,606	16.43%
544401 - Printing	200	-	200	0.00%
545501 - Meals	2,000	265	1,735	13.24%
545502 - Mileage	1,075	-	1,075	0.00%
545503 - Taxi	250	-	250	0.00%
545504 - Parking	50	-	50	0.00%
545505 - Hotel	2,000	-	2,000	0.00%
545507 - Air fare	2,000	-	2,000	0.00%
545508 - Car rental	-	-	-	0.00%
545511 - Jury Meals	13,000	1,949	11,051	14.99%
546610 - Education and training	-	-	-	0.00%
546620 - Association dues	4,045	-	4,045	0.00%
546635 - Subscriptions	1,000	-	1,000	0.00%
546640 - Registration	3,200	-	3,200	0.00%
548010 - Jury fees	90,000	15,411	74,589	17.12%
548012 - Interpreter fees	-	-	-	0.00%
548013 - Transcript fees	37,917	-	37,917	0.00%
548030 - Interpreter Fees - Adams	659	340	319	51.59%
548031 - Interpreter Fees - Gem	15,283	3,135	12,148	20.51%
548032 - Interpreter Fees - Owyhee	19,292	5,487	13,805	28.44%
548033 - Interpreter Fees - Payette	23,169	5,292	17,877	22.84%
548034 - Interpreter Fees - Washington	8,306	1,515	6,791	18.24%
548400 - Miscellaneous	-	-	-	0.00%
548401 - Employee appreciation	1,000	58	942	5.80%
548414 - Hospitality Events	3,500	559	2,941	15.96%

Actual vs Budget Year To Date by Base Entity

548900 - Reserves	25,000	-	25,000	0.00%
Total 54XXXX - Total 54 Expenses	320,413	42,750	277,663	13.34%
55XXXX - Total 55 Expenses	42,000	19,469	22,531	46.36%
551010 - Office supplies	10,000	1,914	8,086	19.14%
552210 - Idaho code	5,000	871	4,129	17.43%
552220 - Other law books	3,000	-	3,000	0.00%
552221 - West law	17,500	16,560	940	94.63%
554100 - COVID-19	-	-	-	0.00%
554445 - Uniforms	1,500	124	1,376	8.25%
554446 - Protective gear	-	-	-	0.00%
554465 - Ammunition	5,000	-	5,000	0.00%
Total 55XXXX - Total 55 Expenses	42,000	19,469	22,531	46.36%
57XXXX - Total 57 Expenses	10,600	3,052	7,548	28.79%
577100 - Computer equipment	9,600	3,052	6,548	31.79%
577110 - Software	1,000	-	1,000	0.00%
577120 - Small office equipment	-	-	-	0.00%
577121 - Office furniture	-	-	-	0.00%
Total 57XXXX - Total 57 Expenses	10,600	3,052	7,548	28.79%
68XXXX - Capital	-	-	-	0.00%
680410 - Machinery	-	-	-	0.00%
680420 - Office Equipment	-	-	-	0.00%
Total 68XXXX - Capital	-	-	-	0.00%
Total Expenses	3,464,738	709,958	2,754,780	20.49%
Net Total	(2,013,466)	(360,012)	(1,653,455)	17.88%

Actual vs Budget Year To Date by Base Entity

Base Entity 104-40-822-92 - Family Court Services

October 2025 To December 2025 (3 Months)

Budget Main Budget
Fund All
Division All
Object All
Base Entities All

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
34XXXX - Total 34 Revenues	39,996	10,945	(29,051)	27.37%
341426 - Focus on children class	39,996	10,945	(29,051)	27.37%
341620 - Other misc charges and fees	-	-	-	0.00%
Total 34XXXX - Total 34 Revenues	39,996	10,945	(29,051)	27.37%
36XXXX - Total 36 Revenues	-	-	-	0.00%
364401 - Private grants	-	-	-	0.00%
Total 36XXXX - Total 36 Revenues	-	-	-	0.00%
Total Revenues	39,996	10,945	(29,051)	27.37%
52XXXX - Total 52 Expenses	5,000	-	5,000	0.00%
521120 - Misc professional services	5,000	-	5,000	0.00%
521157 - Mediation services	-	-	-	0.00%
521301 - Contract workers comp	-	-	-	0.00%
Total 52XXXX - Total 52 Expenses	5,000	-	5,000	0.00%
54XXXX - Total 54 Expenses	3,075	-	3,075	0.00%
542203 - Cellular phone	-	-	-	0.00%
545501 - Meals	250	-	250	0.00%
545502 - Mileage	-	-	-	0.00%
545503 - Taxi	100	-	100	0.00%
545504 - Parking	50	-	50	0.00%
545505 - Hotel	1,125	-	1,125	0.00%
545507 - Air fare	700	-	700	0.00%
546610 - Education and training	-	-	-	0.00%
546640 - Registration	850	-	850	0.00%
Total 54XXXX - Total 54 Expenses	3,075	-	3,075	0.00%
55XXXX - Total 55 Expenses	-	-	-	0.00%
551010 - Office supplies	-	-	-	0.00%
Total 55XXXX - Total 55 Expenses	-	-	-	0.00%
57XXXX - Total 57 Expenses	-	-	-	0.00%
577110 - Software	-	-	-	0.00%
Total 57XXXX - Total 57 Expenses	-	-	-	0.00%
Total Expenses	8,075	-	8,075	0.00%
Net Total	31,921	10,945	20,976	34.29%

Actual vs Budget Year To Date by Base Entity

Base Entity 104-44-300-27 - Juvenile Probation

October 2025 To December 2025 (3 Months)

Budget Main Budget
Fund All
Division All
Object All
Base Entities All

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
33XXXX - Total 33 Revenues	265,000	15,365	(249,635)	5.80%
333170 - CARES Act	-	-	-	0.00%
334140 - Community Based Alternative Services	250,000	15,365	(234,635)	6.15%
334169 - SUDS-Substance use delivery system	15,000	-	(15,000)	0.00%
Total 33XXXX - Total 33 Revenues	265,000	15,365	(249,635)	5.80%
34XXXX - Total 34 Revenues	55,000	7,135	(47,865)	12.97%
341433 - Juvenile prob supervision fee	25,000	4,818	(20,182)	19.27%
342233 - Juvenile probation fees	30,000	2,317	(27,683)	7.72%
342235 - St. Luke's community support	-	-	-	0.00%
342236 - Contingency management - probation officers	-	-	-	0.00%
342237 - OPTUM	-	-	-	0.00%
Total 34XXXX - Total 34 Revenues	55,000	7,135	(47,865)	12.97%
Total Revenues	320,000	22,500	(297,500)	7.03%
41XXXX - Salaries	783,155	143,522	639,633	18.33%
412030 - Regular employees	731,875	143,522	588,352	19.61%
412035 - Overtime	4,000	-	4,000	0.00%
413050 - Part-time	-	-	-	0.00%
413075 - Compensation program	29,900	-	29,900	0.00%
413080 - New/reclassified positions	17,380	-	17,380	0.00%
Total 41XXXX - Salaries	783,155	143,522	639,633	18.33%
42XXXX - Benefits	393,850	52,239	341,610	13.26%
421000 - Social security	55,988	10,893	45,095	19.46%
422000 - Retirement	103,955	17,229	86,725	16.57%
423101 - Health insurance	191,100	22,050	169,050	11.54%
423102 - Dental	9,636	1,494	8,142	15.50%
423104 - Disability	2,520	308	2,212	12.22%
423105 - Life	2,459	265	2,194	10.77%
424000 - Workers compensation	28,191	-	28,191	0.00%
425000 - Unemployment	-	-	-	0.00%
Total 42XXXX - Benefits	393,850	52,239	341,610	13.26%
52XXXX - Total 52 Expenses	251,200	18,179	233,021	7.24%
521102 - UA's	-	-	-	0.00%
521120 - Misc professional services	-	-	-	0.00%
521131 - Juvenile Justice SUDS	-	-	-	0.00%
521301 - Contract workers comp	500	-	500	0.00%
522225 - Community Based Alternative Services	250,000	18,101	231,899	7.24%
522301 - Document shredding	700	78	622	11.14%

Actual vs Budget Year To Date by Base Entity

Total 52XXXX - Total 52 Expenses	251,200	18,179	233,021	7.24%
53XXXX - Total 53 Expenses	18,000	10,278	7,722	57.10%
533301 - Service contracts	12,000	10,015	1,985	83.46%
533310 - Copiers contract	6,000	263	5,737	4.38%
Total 53XXXX - Total 53 Expenses	18,000	10,278	7,722	57.10%
54XXXX - Total 54 Expenses	250	155	95	61.94%
543305 - Postage	250	5	245	1.94%
545501 - Meals	-	-	-	0.00%
546610 - Education and training	-	-	-	0.00%
546620 - Association dues	-	150	(150)	0.00%
548012 - Interpreter fees	-	-	-	0.00%
548400 - Miscellaneous	-	-	-	0.00%
548445 - St. Luke's community support	-	-	-	0.00%
548446 - Contingency management - probation officers	-	-	-	0.00%
548447 - OPTUM	-	-	-	0.00%
Total 54XXXX - Total 54 Expenses	250	155	95	61.94%
55XXXX - Total 55 Expenses	-	-	-	0.00%
551010 - Office supplies	-	-	-	0.00%
Total 55XXXX - Total 55 Expenses	-	-	-	0.00%
Total Expenses	1,446,454	224,373	1,222,081	15.51%
Net Total	(1,126,454)	(201,873)	(924,582)	17.92%

Actual vs Budget Year To Date by Base Entity

Base Entity 104-44-804-93 - Parole Block

October 2025 To December 2025 (3 Months)

Budget Main Budget
Fund All
Division All
Object All
Base Entities All

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
33XXXX - Total 33 Revenues	399,092	99,773	(299,319)	25.00%
334152 - Juvenile Corrections Act	399,092	99,773	(299,319)	25.00%
Total 33XXXX - Total 33 Revenues	399,092	99,773	(299,319)	25.00%
Total Revenues	399,092	99,773	(299,319)	25.00%
41XXXX - Salaries	357,750	76,406	281,344	21.36%
412030 - Regular employees	331,642	76,406	255,236	23.04%
412035 - Overtime	3,000	-	3,000	0.00%
413075 - Compensation program	13,800	-	13,800	0.00%
413080 - New/reclassified positions	9,308	-	9,308	0.00%
Total 41XXXX - Salaries	357,750	76,406	281,344	21.36%
42XXXX - Benefits	182,296	29,595	152,701	16.23%
421000 - Social security	25,371	5,724	19,646	22.56%
422000 - Retirement	48,209	10,407	37,802	21.59%
423101 - Health insurance	88,200	12,250	75,950	13.89%
423102 - Dental	4,447	830	3,617	18.66%
423104 - Disability	1,149	206	943	17.92%
423105 - Life	1,120	178	942	15.86%
424000 - Workers compensation	13,799	-	13,799	0.00%
425000 - Unemployment	-	-	-	0.00%
Total 42XXXX - Benefits	182,296	29,595	152,701	16.23%
52XXXX - Total 52 Expenses	1,000	-	1,000	0.00%
521120 - Misc professional services	1,000	-	1,000	0.00%
Total 52XXXX - Total 52 Expenses	1,000	-	1,000	0.00%
54XXXX - Total 54 Expenses	23,450	1,723	21,727	7.35%
542203 - Cellular phone	18,000	1,723	16,277	9.57%
545501 - Meals	3,000	-	3,000	0.00%
545503 - Taxi	200	-	200	0.00%
545504 - Parking	150	-	150	0.00%
546620 - Association dues	1,000	-	1,000	0.00%
546635 - Subscriptions	500	-	500	0.00%
548401 - Employee appreciation	600	-	600	0.00%
Total 54XXXX - Total 54 Expenses	23,450	1,723	21,727	7.35%
55XXXX - Total 55 Expenses	4,500	38	4,462	0.85%
551010 - Office supplies	2,500	38	2,462	1.53%
552220 - Other law books	-	-	-	0.00%
554445 - Uniforms	2,000	-	2,000	0.00%
Total 55XXXX - Total 55 Expenses	4,500	38	4,462	0.85%

Actual vs Budget Year To Date by Base Entity

57XXXX - Total 57 Expenses	13,000	-	13,000	0.00%
577100 - Computer equipment	13,000	-	13,000	0.00%
Total 57XXXX - Total 57 Expenses	13,000	-	13,000	0.00%
Total Expenses	581,996	107,762	474,234	18.52%
Net Total	(182,904)	(7,989)	(174,915)	4.37%

Actual vs Budget Year To Date by Base Entity

Base Entity 104-44-805-93 - Cigarette Tax

October 2025 To December 2025 (3 Months)

Budget Main Budget
Fund All
Division All
Object All
Base Entities All

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
33XXXX - Total 33 Revenues	515,112	-	(515,112)	0.00%
335176 - Cigarette tax	515,112	-	(515,112)	0.00%
Total 33XXXX - Total 33 Revenues	515,112	-	(515,112)	0.00%
36XXXX - Total 36 Revenues	3,000	-	(3,000)	0.00%
369121 - Other miscellaneous revenue	3,000	-	(3,000)	0.00%
Total 36XXXX - Total 36 Revenues	3,000	-	(3,000)	0.00%
Total Revenues	518,112	-	(518,112)	0.00%
41XXXX - Salaries	397,412	65,835	331,577	16.57%
412030 - Regular employees	369,326	65,835	303,491	17.83%
412035 - Overtime	2,000	-	2,000	0.00%
413075 - Compensation program	13,800	-	13,800	0.00%
413080 - New/reclassified positions	12,286	-	12,286	0.00%
413090 - Covid-19	-	-	-	0.00%
Total 41XXXX - Salaries	397,412	65,835	331,577	16.57%
42XXXX - Benefits	194,033	24,741	169,292	12.75%
421000 - Social security	28,253	4,921	23,333	17.42%
422000 - Retirement	53,370	9,050	44,321	16.96%
423101 - Health insurance	88,200	9,800	78,400	11.11%
423102 - Dental	4,447	664	3,783	14.93%
423104 - Disability	1,236	169	1,067	13.66%
423105 - Life	1,168	138	1,030	11.82%
424000 - Workers compensation	17,358	-	17,358	0.00%
425000 - Unemployment	-	-	-	0.00%
Total 42XXXX - Benefits	194,033	24,741	169,292	12.75%
52XXXX - Total 52 Expenses	150,000	17,131	132,869	11.42%
521102 - UA's	30,000	3,062	26,938	10.21%
521111 - Incentives	-	-	-	0.00%
521114 - Psycho/sexual evaluations	40,000	4,100	35,900	10.25%
521201 - Family counseling	15,000	845	14,155	5.63%
521205 - Electronic monitoring	25,000	6,125	18,875	24.50%
521206 - Group counseling	20,000	3,000	17,000	15.00%
521209 - Sex offender group counseling	10,000	-	10,000	0.00%
522220 - Mentors	5,000	-	5,000	0.00%
522221 - Juv Drug Court Consultation	5,000	-	5,000	0.00%
Total 52XXXX - Total 52 Expenses	150,000	17,131	132,869	11.42%
54XXXX - Total 54 Expenses	18,000	-	18,000	0.00%
545505 - Hotel	-	-	-	0.00%

Actual vs Budget Year To Date by Base Entity

545506 - Gasoline and oil	-	-	-	0.00%
546620 - Association dues	-	-	-	0.00%
548432 - Restorative justice	3,000	-	3,000	0.00%
548440 - Juvenile drug court	-	-	-	0.00%
548460 - Juv-detention	15,000	-	15,000	0.00%
Total 54XXXX - Total 54 Expenses	18,000	-	18,000	0.00%
55XXXX - Total 55 Expenses	3,200	514	2,686	16.06%
551010 - Office supplies	2,500	514	1,986	20.56%
554430 - Auto repair supplies	-	-	-	0.00%
554490 - Misc supplies	700	-	700	0.00%
Total 55XXXX - Total 55 Expenses	3,200	514	2,686	16.06%
57XXXX - Total 57 Expenses	12,000	-	12,000	0.00%
577121 - Office furniture	12,000	-	12,000	0.00%
Total 57XXXX - Total 57 Expenses	12,000	-	12,000	0.00%
68XXXX - Capital	-	-	-	0.00%
684330 - General vehicles	-	-	-	0.00%
Total 68XXXX - Capital	-	-	-	0.00%
Total Expenses	774,646	108,221	666,424	13.97%
Net Total	(256,534)	(108,221)	(148,312)	42.19%

Actual vs Budget Year To Date by Base Entity

Base Entity 104-44-828-93 - Lottery Tax

October 2025 To December 2025 (3 Months)

Budget Main Budget
Fund All
Division All
Object All
Base Entities All

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
33XXXX - Total 33 Revenues	75,000	-	(75,000)	0.00%
335178 - Lottery tax	75,000	-	(75,000)	0.00%
Total 33XXXX - Total 33 Revenues	75,000	-	(75,000)	0.00%
Total Revenues	75,000	-	(75,000)	0.00%
41XXXX - Salaries	143,874	30,485	113,389	21.19%
412030 - Regular employees	129,418	30,485	98,933	23.56%
412035 - Overtime	1,000	-	1,000	0.00%
413050 - Part-time	-	-	-	0.00%
413075 - Compensation program	4,600	-	4,600	0.00%
413080 - New/reclassified positions	8,856	-	8,856	0.00%
Total 41XXXX - Salaries	143,874	30,485	113,389	21.19%
42XXXX - Benefits	63,026	11,547	51,479	18.32%
421000 - Social security	9,900	2,251	7,650	22.73%
422000 - Retirement	17,353	3,926	13,427	22.62%
423101 - Health insurance	29,400	4,900	24,500	16.67%
423102 - Dental	1,482	332	1,150	22.40%
423104 - Disability	427	77	350	18.06%
423105 - Life	396	62	334	15.66%
424000 - Workers compensation	4,068	-	4,068	0.00%
425000 - Unemployment	-	-	-	0.00%
Total 42XXXX - Benefits	63,026	11,547	51,479	18.32%
52XXXX - Total 52 Expenses	5,100	-	5,100	0.00%
521114 - Psycho/sexual evaluations	-	-	-	0.00%
521120 - Misc professional services	-	-	-	0.00%
521185 - DocuSign	5,100	-	5,100	0.00%
Total 52XXXX - Total 52 Expenses	5,100	-	5,100	0.00%
54XXXX - Total 54 Expenses	19,100	228	18,872	1.20%
542220 - Radio equipment	3,000	-	3,000	0.00%
545505 - Hotel	3,000	-	3,000	0.00%
545507 - Air fare	2,500	-	2,500	0.00%
546609 - Court training	-	-	-	0.00%
546610 - Education and training	10,000	205	9,795	2.05%
548400 - Miscellaneous	600	24	576	3.97%
548412 - Employee wellness	-	-	-	0.00%
Total 54XXXX - Total 54 Expenses	19,100	228	18,872	1.20%
55XXXX - Total 55 Expenses	1,000	-	1,000	0.00%
553325 - ARCON supplies	500	-	500	0.00%

Actual vs Budget Year To Date by Base Entity

554490 - Misc supplies	500	-	500	0.00%
Total 55XXXX - Total 55 Expenses	1,000	-	1,000	0.00%
57XXXX - Total 57 Expenses	-	-	-	0.00%
577110 - Software	-	-	-	0.00%
577126 - Radar equipment	-	-	-	0.00%
Total 57XXXX - Total 57 Expenses	-	-	-	0.00%
68XXXX - Capital	-	-	-	0.00%
684330 - General vehicles	-	-	-	0.00%
Total 68XXXX - Capital	-	-	-	0.00%
Total Expenses	232,099	42,260	189,839	18.21%
Net Total	(157,099)	(42,260)	(114,839)	26.90%

Actual vs Budget Year To Date by Base Entity

Base Entity 105-00-000-00 - Default

October 2025 To December 2025 (3 Months)

BudgetMain Budget

FundAll

DivisionAll

ObjectAll

Base EntitiesAll

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
31XXXX - Total 31 Revenues	2,476,022	210,611	(2,265,411)	8.51%
311101 - Current taxes	2,465,967	111,780	(2,354,187)	4.53%
313130 - Circuit breaker	-	17,411	17,411	0.00%
313133 - Homeowner's Tax Relief	-	81,420	81,420	0.00%
313134 - Additional Tax Relief	-	-	-	0.00%
313135 - Occupancy Tax	10,055	-	(10,055)	0.00%
Total 31XXXX - Total 31 Revenues	2,476,022	210,611	(2,265,411)	8.51%
Total Revenues	2,476,022	210,611	(2,265,411)	8.51%
Net Total	2,476,022	210,611	2,265,411	8.51%

Actual vs Budget Year To Date by Base Entity

Base Entity 105-47-310-41 - Health District

October 2025 To December 2025 (3 Months)

Budget Main Budget
Fund All
Division All
Object All
Base Entities All

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
54XXXX - Total 54 Expenses	2,465,967	204,403	2,261,564	8.29%
548400 - Miscellaneous	-	-	-	0.00%
548413 - Southwest health district contribution	2,465,967	204,403	2,261,564	8.29%
Total 54XXXX - Total 54 Expenses	2,465,967	204,403	2,261,564	8.29%
Total Expenses	2,465,967	204,403	2,261,564	8.29%
Net Total	(2,465,967)	(204,403)	(2,261,564)	8.29%

Actual vs Budget Year To Date by Base Entity

Base Entity 106-00-000-00 - Default

October 2025 To December 2025 (3 Months)

Budget Main Budget
Fund All
Division All
Object All
Base Entities All

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
31XXXX - Total 31 Revenues	703,262	60,294	(642,968)	8.57%
311101 - Current taxes	700,000	32,237	(667,763)	4.61%
313130 - Circuit breaker	-	4,943	4,943	0.00%
313133 - Homeowner's Tax Relief	-	23,114	23,114	0.00%
313134 - Additional Tax Relief	-	-	-	0.00%
313135 - Occupancy Tax	3,262	-	(3,262)	0.00%
Total 31XXXX - Total 31 Revenues	703,262	60,294	(642,968)	8.57%
36XXXX - Total 36 Revenues	-	-	-	0.00%
369121 - Other miscellaneous revenue	-	-	-	0.00%
369147 - Settlement	-	-	-	0.00%
Total 36XXXX - Total 36 Revenues	-	-	-	0.00%
Total Revenues	703,262	60,294	(642,968)	8.57%
Net Total	703,262	60,294	(642,968)	8.57%

Actual vs Budget Year To Date by Base Entity

Base Entity 106-49-311-54 - County Fair

October 2025 To December 2025 (3 Months)

Budget Main Budget
Fund All
Division All
Object All
Base Entities All

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
33XXXX - Total 33 Revenues	-	-	-	0.00%
333170 - CARES Act	-	-	-	0.00%
Total 33XXXX - Total 33 Revenues	-	-	-	0.00%
34XXXX - Total 34 Revenues	800,000	-	(800,000)	0.00%
347101 - Vendor booth space lease	30,000	-	(30,000)	0.00%
347102 - Concessionaire space lease	80,000	-	(80,000)	0.00%
347103 - Fair sponsorship	95,000	-	(95,000)	0.00%
347106 - Yourth livestock judges fees	10,000	-	(10,000)	0.00%
347107 - Beer sales	150,000	-	(150,000)	0.00%
347108 - Carnival	100,000	-	(100,000)	0.00%
347109 - Concert tickets/merchandise	74,000	-	(74,000)	0.00%
347111 - Gate admissions	260,000	-	(260,000)	0.00%
347112 - Atm rebates	1,000	-	(1,000)	0.00%
Total 34XXXX - Total 34 Revenues	800,000	-	(800,000)	0.00%
36XXXX - Total 36 Revenues	-	-	-	0.00%
361101 - Interest on savings	-	-	-	0.00%
369121 - Other miscellaneous revenue	-	-	-	0.00%
Total 36XXXX - Total 36 Revenues	-	-	-	0.00%
Total Revenues	800,000	-	(800,000)	0.00%
41XXXX - Salaries	415,737	82,480	333,257	19.84%
412030 - Regular employees	369,737	82,480	287,257	22.31%
412035 - Overtime	22,000	-	22,000	0.00%
413060 - Temporary	12,500	-	12,500	0.00%
413075 - Compensation program	11,500	-	11,500	0.00%
413080 - New/reclassified positions	-	-	-	0.00%
Total 41XXXX - Salaries	415,737	82,480	333,257	19.84%
42XXXX - Benefits	178,210	29,440	148,771	16.52%
421000 - Social security	28,285	6,137	22,148	21.70%
422000 - Retirement	45,663	9,865	35,798	21.60%
423101 - Health insurance	73,500	12,250	61,250	16.67%
423102 - Dental	3,706	830	2,876	22.40%
423104 - Disability	1,173	203	970	17.28%
423105 - Life	990	155	835	15.66%
424000 - Workers compensation	24,894	-	24,894	0.00%
425000 - Unemployment	-	-	-	0.00%
Total 42XXXX - Benefits	178,210	29,440	148,771	16.52%
52XXXX - Total 52 Expenses	553,675	-	553,675	0.00%

Actual vs Budget Year To Date by Base Entity

521142 - 4-H/FCS superintendents	1,525	-	1,525	0.00%
521144 - Open class superintendents	6,500	-	6,500	0.00%
521146 - Youth superintendents/judges	20,000	-	20,000	0.00%
521147 - Youth livestock judges	-	-	-	0.00%
521149 - Open class judges	1,650	-	1,650	0.00%
521151 - Main stage entertainment	280,000	-	280,000	0.00%
521152 - Grounds entertainment	76,000	-	76,000	0.00%
521162 - Fair event staff	20,000	-	20,000	0.00%
521163 - Grounds crew	6,000	-	6,000	0.00%
521164 - Main stage production	67,000	-	67,000	0.00%
521165 - Gate attendants	20,000	-	20,000	0.00%
521166 - Security/parking	53,000	-	53,000	0.00%
521301 - Contract workers comp	2,000	-	2,000	0.00%
Total 52XXXX - Total 52 Expenses	553,675	-	553,675	0.00%
53XXXX - Total 53 Expenses	183,000	-	183,000	0.00%
532201 - Garbage pickup	7,000	-	7,000	0.00%
532202 - Custodial services	18,000	-	18,000	0.00%
533319 - Sign/decorations	8,000	-	8,000	0.00%
534410 - Fair equipment rentals	150,000	-	150,000	0.00%
Total 53XXXX - Total 53 Expenses	183,000	-	183,000	0.00%
54XXXX - Total 54 Expenses	75,000	443	74,557	0.59%
543301 - Advertising	50,000	443	49,557	0.89%
548122 - Fair sponsorship expense	12,000	-	12,000	0.00%
548341 - Ticketing/merchant fees	13,000	-	13,000	0.00%
Total 54XXXX - Total 54 Expenses	75,000	443	74,557	0.59%
55XXXX - Total 55 Expenses	104,000	128	103,872	0.12%
554408 - Open class set up supplies	8,000	128	7,872	1.60%
554411 - Open class premiums	7,000	-	7,000	0.00%
554412 - Awards/ribbons	18,000	-	18,000	0.00%
554413 - Beer booth supplies	42,000	-	42,000	0.00%
554414 - Vendor booth set up supplies	3,000	-	3,000	0.00%
554415 - Grounds/fair set up supplies	20,000	-	20,000	0.00%
554416 - Contest supplies	3,000	-	3,000	0.00%
554417 - Ribbons	-	-	-	0.00%
554445 - Uniforms	3,000	-	3,000	0.00%
Total 55XXXX - Total 55 Expenses	104,000	128	103,872	0.12%
57XXXX - Total 57 Expenses	-	-	-	0.00%
577100 - Computer equipment	-	-	-	0.00%
Total 57XXXX - Total 57 Expenses	-	-	-	0.00%
Total Expenses	1,509,623	112,490	1,397,133	7.45%
Net Total	(709,623)	(112,490)	(597,133)	15.85%

Actual vs Budget Year To Date by Base Entity

Base Entity 106-49-313-54 - County Fair Building

October 2025 To December 2025 (3 Months)

Budget Main Budget
Fund All
Division All
Object All
Base Entities All

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
33XXXX - Total 33 Revenues	236,700	-	(236,700)	0.00%
334154 - Capital grants	236,700	-	(236,700)	0.00%
Total 33XXXX - Total 33 Revenues	236,700	-	(236,700)	0.00%
34XXXX - Total 34 Revenues	156,000	49,899	(106,101)	31.99%
347150 - Rent on real estate & bldg	156,000	49,899	(106,101)	31.99%
347154 - Concession stand	-	-	-	0.00%
Total 34XXXX - Total 34 Revenues	156,000	49,899	(106,101)	31.99%
36XXXX - Total 36 Revenues	4,000	-	(4,000)	0.00%
369121 - Other miscellaneous revenue	4,000	-	(4,000)	0.00%
Total 36XXXX - Total 36 Revenues	4,000	-	(4,000)	0.00%
Total Revenues	396,700	49,899	(346,801)	12.58%
52XXXX - Total 52 Expenses	7,500	2,082	5,418	27.76%
521119 - Event production	7,000	2,082	4,918	29.74%
522301 - Document shredding	500	-	500	0.00%
Total 52XXXX - Total 52 Expenses	7,500	2,082	5,418	27.76%
53XXXX - Total 53 Expenses	95,500	23,295	72,205	24.39%
531101 - Water/sewer	2,500	736	1,764	29.44%
531102 - Irrigation	2,500	493	2,007	19.73%
531103 - Idaho power	37,500	4,453	33,047	11.87%
531104 - Intermountain gas	17,500	192	17,308	1.10%
531107 - Gasoline	-	-	-	0.00%
532201 - Garbage pickup	6,500	899	5,601	13.83%
533301 - Service contracts	27,500	16,315	11,185	59.33%
533310 - Copiers contract	1,500	207	1,293	13.83%
Total 53XXXX - Total 53 Expenses	95,500	23,295	72,205	24.39%
54XXXX - Total 54 Expenses	31,000	4,352	26,648	14.04%
542201 - Telephone	-	-	-	0.00%
542203 - Cellular phone	4,500	1,265	3,235	28.11%
543305 - Postage	1,000	130	870	13.04%
545501 - Meals	3,000	1,816	1,184	60.53%
545502 - Mileage	-	-	-	0.00%
545503 - Taxi	650	44	606	6.76%
545504 - Parking	250	-	250	0.00%
545505 - Hotel	7,600	768	6,832	10.10%
545507 - Air fare	4,500	35	4,465	0.78%
546610 - Education and training	1,350	69	1,281	5.11%
546635 - Subscriptions	3,200	225	2,975	7.03%

Actual vs Budget Year To Date by Base Entity

546640 - Registration	3,950	-	3,950	0.00%
548400 - Miscellaneous	1,000	-	1,000	0.00%
Total 54XXXX - Total 54 Expenses	31,000	4,352	26,648	14.04%
55XXXX - Total 55 Expenses	11,000	484	10,516	4.40%
551010 - Office supplies	6,000	484	5,516	8.07%
551114 - Concession stand supplies	-	-	-	0.00%
554100 - COVID-19	-	-	-	0.00%
554401 - Building supplies and materials	5,000	-	5,000	0.00%
554402 - Ground maintenance supplies	-	-	-	0.00%
554406 - Stalls repair & maint supplies	-	-	-	0.00%
Total 55XXXX - Total 55 Expenses	11,000	484	10,516	4.40%
57XXXX - Total 57 Expenses	-	-	-	0.00%
577100 - Computer equipment	-	-	-	0.00%
577120 - Small office equipment	-	-	-	0.00%
Total 57XXXX - Total 57 Expenses	-	-	-	0.00%
68XXXX - Capital	282,700	-	282,700	0.00%
680410 - Machinery	-	-	-	0.00%
681110 - Purchase of land	-	-	-	0.00%
682270 - Capital construction contracts	46,000	-	46,000	0.00%
683340 - Other improvements	236,700	-	236,700	0.00%
684376 - Misc equipment	-	-	-	0.00%
Total 68XXXX - Capital	282,700	-	282,700	0.00%
Total Expenses	427,700	30,214	397,487	7.06%
Net Total	(31,000)	19,686	(50,686)	-63.50%

Actual vs Budget Year To Date by Base Entity

Base Entity 108-00-000-00 - Default

October 2025 To December 2025 (3 Months)

Budget Main Budget
Fund All
Division All
Object All
Base Entities All

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
31XXXX - Total 31 Revenues	953,874	81,376	(872,498)	8.53%
311101 - Current taxes	950,000	43,302	(906,698)	4.56%
313130 - Circuit breaker	-	6,708	6,708	0.00%
313133 - Homeowner's Tax Relief	-	31,366	31,366	0.00%
313134 - Additional Tax Relief	-	-	-	0.00%
313135 - Occupancy Tax	3,874	-	(3,874)	0.00%
Total 31XXXX - Total 31 Revenues	953,874	81,376	(872,498)	8.53%
34XXXX - Total 34 Revenues	30,000	-	(30,000)	0.00%
341620 - Other misc charges and fees	30,000	-	(30,000)	0.00%
Total 34XXXX - Total 34 Revenues	30,000	-	(30,000)	0.00%
36XXXX - Total 36 Revenues	-	-	-	0.00%
364401 - Private grants	-	-	-	0.00%
369121 - Other miscellaneous revenue	-	-	-	0.00%
369147 - Settlement	-	-	-	0.00%
Total 36XXXX - Total 36 Revenues	-	-	-	0.00%
Total Revenues	983,874	81,376	(902,498)	8.27%
Net Total	983,874	81,376	(902,498)	8.27%

Actual vs Budget Year To Date by Base Entity

Base Entity 108-52-312-52 - Parks, Cultural and Natural Resources

October 2025 To December 2025 (3 Months)

Budget Main Budget
Fund All
Division All
Object All
Base Entities All

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
33XXXX - Total 33 Revenues	603,680	-	(603,680)	0.00%
333135 - Historic preservation fund	10,000	-	(10,000)	0.00%
333166 - Capital grants	593,680	-	(593,680)	0.00%
333170 - CARES Act	-	-	-	0.00%
334153 - Operating	-	-	-	0.00%
334154 - Capital grants	-	-	-	0.00%
Total 33XXXX - Total 33 Revenues	603,680	-	(603,680)	0.00%
34XXXX - Total 34 Revenues	4,000	1,194	(2,806)	29.85%
341616 - Park user fees	4,000	1,194	(2,806)	29.85%
Total 34XXXX - Total 34 Revenues	4,000	1,194	(2,806)	29.85%
36XXXX - Total 36 Revenues	-	-	-	0.00%
364402 - Donations	-	-	-	0.00%
Total 36XXXX - Total 36 Revenues	-	-	-	0.00%
Total Revenues	607,680	1,194	(606,486)	0.20%
41XXXX - Salaries	816,422	148,961	667,461	18.25%
412030 - Regular employees	525,742	112,079	413,664	21.32%
412035 - Overtime	5,000	-	5,000	0.00%
413050 - Part-time	250,000	36,882	213,118	14.75%
413060 - Temporary	17,280	-	17,280	0.00%
413075 - Compensation program	18,400	-	18,400	0.00%
413080 - New/reclassified positions	-	-	-	0.00%
413090 - Covid-19	-	-	-	0.00%
Total 41XXXX - Salaries	816,422	148,961	667,461	18.25%
42XXXX - Benefits	260,340	43,432	216,909	16.68%
421000 - Social security	40,219	11,338	28,881	28.19%
422000 - Retirement	64,929	13,271	51,658	20.44%
423101 - Health insurance	117,600	17,150	100,450	14.58%
423102 - Dental	5,930	1,162	4,768	19.60%
423104 - Disability	1,725	284	1,441	16.46%
423105 - Life	1,547	227	1,320	14.64%
424000 - Workers compensation	28,390	-	28,390	0.00%
425000 - Unemployment	-	-	-	0.00%
Total 42XXXX - Benefits	260,340	43,432	216,909	16.68%
52XXXX - Total 52 Expenses	10,000	-	10,000	0.00%
521120 - Misc professional services	10,000	-	10,000	0.00%
Total 52XXXX - Total 52 Expenses	10,000	-	10,000	0.00%
53XXXX - Total 53 Expenses	46,300	6,533	39,767	14.11%

Actual vs Budget Year To Date by Base Entity

531102 - Irrigation	1,000	-	1,000	0.00%
531103 - Idaho power	24,000	3,413	20,587	14.22%
531107 - Gasoline	-	-	-	0.00%
532201 - Garbage pickup	11,000	1,429	9,571	12.99%
532210 - Gun range	-	-	-	0.00%
533301 - Service contracts	8,300	1,620	6,680	19.52%
533310 - Copiers contract	2,000	71	1,929	3.56%
Total 53XXXX - Total 53 Expenses	46,300	6,533	39,767	14.11%
54XXXX - Total 54 Expenses	32,300	1,260	31,040	3.90%
542201 - Telephone	3,000	461	2,539	15.38%
542203 - Cellular phone	7,000	887	6,113	12.67%
543305 - Postage	2,500	-	2,500	0.00%
545505 - Hotel	2,000	-	2,000	0.00%
546610 - Education and training	4,500	(88)	4,588	-1.96%
546620 - Association dues	1,500	-	1,500	0.00%
546651 - Exhibits	11,000	-	11,000	0.00%
548012 - Interpreter fees	500	-	500	0.00%
548401 - Employee appreciation	300	-	300	0.00%
Total 54XXXX - Total 54 Expenses	32,300	1,260	31,040	3.90%
55XXXX - Total 55 Expenses	31,000	5,156	25,844	16.63%
551010 - Office supplies	2,500	142	2,358	5.67%
552230 - Fieldtrip/programs materials	2,000	629	1,371	31.46%
554100 - COVID-19	-	-	-	0.00%
554401 - Building supplies and materials	5,000	1,477	3,523	29.54%
554402 - Ground maintenance supplies	-	-	-	0.00%
554403 - Repair and maint supplies	15,000	-	15,000	0.00%
554405 - Security systems	3,000	2,908	92	96.94%
554440 - Small tools	1,000	-	1,000	0.00%
554445 - Uniforms	2,500	-	2,500	0.00%
Total 55XXXX - Total 55 Expenses	31,000	5,156	25,844	16.63%
57XXXX - Total 57 Expenses	2,000	-	2,000	0.00%
577100 - Computer equipment	2,000	-	2,000	0.00%
577121 - Office furniture	-	-	-	0.00%
Total 57XXXX - Total 57 Expenses	2,000	-	2,000	0.00%
68XXXX - Capital	1,305,000	248,024	1,056,976	19.01%
680340 - Other improvements	-	-	-	0.00%
680410 - Machinery	-	-	-	0.00%
680430 - Office furniture	-	-	-	0.00%
681110 - Purchase of land	400,000	-	400,000	0.00%
682270 - Capital construction contracts	275,000	-	275,000	0.00%
683270 - Capital improvements contracts	480,000	248,024	231,976	51.67%
683320 - Boat docks	-	-	-	0.00%
683330 - Fencing	-	-	-	0.00%
683340 - Other improvements	150,000	-	150,000	0.00%
684340 - Trucks and pickups	-	-	-	0.00%
Total 68XXXX - Capital	1,305,000	248,024	1,056,976	19.01%

Actual vs Budget Year To Date by Base Entity

Total Expenses	2,503,362	453,365	2,049,998	18.11%
Net Total	(1,895,682)	(452,171)	(1,443,512)	23.85%

Actual vs Budget Year To Date by Base Entity

Base Entity 109-00-000-00 - Default

October 2025 To December 2025 (3 Months)

Budget Main Budget
Fund All
Division All
Object All
Base Entities All

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
31XXXX - Total 31 Revenues	74,553	6,341	(68,212)	8.51%
311101 - Current taxes	74,250	3,363	(70,887)	4.53%
313130 - Circuit breaker	-	524	524	0.00%
313133 - Homeowner's Tax Relief	-	2,454	2,454	0.00%
313134 - Additional Tax Relief	-	-	-	0.00%
313135 - Occupancy Tax	303	-	(303)	0.00%
Total 31XXXX - Total 31 Revenues	74,553	6,341	(68,212)	8.51%
36XXXX - Total 36 Revenues	-	106	106	0.00%
369121 - Other miscellaneous revenue	-	106	106	0.00%
Total 36XXXX - Total 36 Revenues	-	106	106	0.00%
Total Revenues	74,553	6,447	(68,106)	8.65%
Net Total	74,553	6,447	(68,106)	8.65%

Actual vs Budget Year To Date by Base Entity

Base Entity 109-54-315-53 - Historical Society

October 2025 To December 2025 (3 Months)

BudgetMain Budget

FundAll

DivisionAll

ObjectAll

Base EntitiesAll

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
54XXXX - Total 54 Expenses	74,250	-	74,250	0.00%
548400 - Miscellaneous	74,250	-	74,250	0.00%
Total 54XXXX - Total 54 Expenses	74,250	-	74,250	0.00%
Total Expenses	74,250	-	74,250	0.00%
Net Total	(74,250)	-	(74,250)	0.00%

Actual vs Budget Year To Date by Base Entity

Base Entity 111-00-000-00 - Default

October 2025 To December 2025 (3 Months)

Budget Main Budget
Fund All
Division All
Object All
Base Entities All

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
31XXXX - Total 31 Revenues	2,008,257	170,560	(1,837,697)	8.49%
311101 - Current taxes	2,000,000	90,408	(1,909,592)	4.52%
313130 - Circuit breaker	-	14,121	14,121	0.00%
313133 - Homeowner's Tax Relief	-	66,032	66,032	0.00%
313134 - Additional Tax Relief	-	-	-	0.00%
313135 - Occupancy Tax	8,257	-	(8,257)	0.00%
Total 31XXXX - Total 31 Revenues	2,008,257	170,560	(1,837,697)	8.49%
36XXXX - Total 36 Revenues	-	-	-	0.00%
369147 - Settlement	-	-	-	0.00%
Total 36XXXX - Total 36 Revenues	-	-	-	0.00%
Total Revenues	2,008,257	170,560	(1,837,697)	8.49%
Net Total	2,008,257	170,560	(1,837,697)	8.49%

Actual vs Budget Year To Date by Base Entity

Base Entity 111-58-319-19 - Tort

October 2025 To December 2025 (3 Months)

Budget Main Budget
Fund All
Division All
Object All
Base Entities All

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
54XXXX - Total 54 Expenses	2,192,000	1,503,981	688,019	68.61%
541101 - Liability insurance	1,792,000	1,484,026	307,974	82.81%
548014 - Litigation fees	100,000	19,955	80,045	19.96%
548400 - Miscellaneous	300,000	-	300,000	0.00%
548900 - Reserves	-	-	-	0.00%
Total 54XXXX - Total 54 Expenses	2,192,000	1,503,981	688,019	68.61%
Total Expenses	2,192,000	1,503,981	688,019	68.61%
Net Total	(2,192,000)	(1,503,981)	(688,019)	68.61%

Actual vs Budget Year To Date by Base Entity

Base Entity 112-00-000-00 - Default

October 2025 To December 2025 (3 Months)

Budget Main Budget
Fund All
Division All
Object All
Base Entities All

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
31XXXX - Total 31 Revenues	296,735	29,493	(267,242)	9.94%
311101 - Current taxes	289,309	14,362	(274,947)	4.96%
313130 - Circuit breaker	-	1,889	1,889	0.00%
313131 - Ag equip replacement	4,124	1,031	(3,093)	0.00%
313132 - Pers property replacement	2,122	1,061	(1,061)	50.01%
313133 - Homeowner's Tax Relief	-	11,150	11,150	0.00%
313134 - Additional Tax Relief	-	-	-	0.00%
313135 - Occupancy Tax	1,180	-	(1,180)	0.00%
Total 31XXXX - Total 31 Revenues	296,735	29,493	(267,242)	9.94%
33XXXX - Total 33 Revenues	25,000	-	(25,000)	0.00%
332112 - Wildlife surplus	-	-	-	0.00%
335172 - Sales tax inventory phase-out	25,000	-	(25,000)	0.00%
Total 33XXXX - Total 33 Revenues	25,000	-	(25,000)	0.00%
36XXXX - Total 36 Revenues	-	-	-	0.00%
369147 - Settlement	-	-	-	0.00%
Total 36XXXX - Total 36 Revenues	-	-	-	0.00%
Total Revenues	321,735	29,493	(292,242)	9.17%
Net Total	321,735	29,493	(292,242)	9.17%

Actual vs Budget Year To Date by Base Entity

Base Entity 112-60-322-33 - Pest Control

October 2025 To December 2025 (3 Months)

Budget Main Budget
Fund All
Division All
Object All
Base Entities All

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
34XXXX - Total 34 Revenues	18,500	6,413	(12,087)	34.66%
344575 - Gopher fees	18,500	6,413	(12,087)	34.66%
Total 34XXXX - Total 34 Revenues	18,500	6,413	(12,087)	34.66%
Total Revenues	18,500	6,413	(12,087)	34.66%
41XXXX - Salaries	179,333	20,685	158,648	11.53%
412030 - Regular employees	134,410	20,685	113,724	15.39%
412035 - Overtime	12,000	-	12,000	0.00%
413050 - Part-time	-	-	-	0.00%
413060 - Temporary	-	-	-	0.00%
413065 - Seasonal	18,500	-	18,500	0.00%
413075 - Compensation program	6,900	-	6,900	0.00%
413080 - New/reclassified positions	7,523	-	7,523	0.00%
Total 41XXXX - Salaries	179,333	20,685	158,648	11.53%
42XXXX - Benefits	79,081	9,331	69,749	11.80%
421000 - Social security	10,282	1,506	8,776	14.65%
422000 - Retirement	16,600	2,474	14,126	14.90%
423101 - Health insurance	44,100	4,900	39,200	11.11%
423102 - Dental	2,224	332	1,892	14.93%
423104 - Disability	502	61	441	12.21%
423105 - Life	534	58	476	10.82%
424000 - Workers compensation	4,839	-	4,839	0.00%
425000 - Unemployment	-	-	-	0.00%
Total 42XXXX - Benefits	79,081	9,331	69,749	11.80%
52XXXX - Total 52 Expenses	5,200	-	5,200	0.00%
521120 - Misc professional services	5,200	-	5,200	0.00%
Total 52XXXX - Total 52 Expenses	5,200	-	5,200	0.00%
53XXXX - Total 53 Expenses	5,250	1,406	3,844	26.78%
531103 - Idaho power	3,400	366	3,034	10.77%
533301 - Service contracts	1,275	1,040	235	81.56%
533307 - Misc maintenance services	300	-	300	0.00%
533310 - Copiers contract	275	-	275	0.00%
Total 53XXXX - Total 53 Expenses	5,250	1,406	3,844	26.78%
54XXXX - Total 54 Expenses	33,650	5,962	27,688	17.72%
542203 - Cellular phone	4,000	422	3,578	10.54%
543305 - Postage	400	93	307	23.13%
543308 - Freight charges	100	-	100	0.00%
545501 - Meals	400	-	400	0.00%

Actual vs Budget Year To Date by Base Entity

545504 - Parking	100	-	100	0.00%
545506 - Gasoline and oil	-	-	-	0.00%
546610 - Education and training	450	-	450	0.00%
548370 - Gopher bounty	27,000	5,319	21,681	19.70%
548400 - Miscellaneous	1,200	128	1,072	10.70%
Total 54XXXX - Total 54 Expenses	33,650	5,962	27,688	17.72%
55XXXX - Total 55 Expenses	29,550	3,899	25,651	13.19%
551010 - Office supplies	800	150	650	18.78%
554401 - Building supplies and materials	800	110	690	13.81%
554403 - Repair and maint supplies	1,500	331	1,169	22.08%
554420 - Shop supplies	2,500	337	2,163	13.50%
554430 - Auto repair supplies	-	-	-	0.00%
554440 - Small tools	800	732	68	91.50%
554445 - Uniforms	6,000	1,532	4,468	25.53%
554455 - Pest supplies	1,800	153	1,647	8.49%
554490 - Misc supplies	350	-	350	0.00%
554499 - Owl nest supplies	15,000	553	14,447	3.69%
Total 55XXXX - Total 55 Expenses	29,550	3,899	25,651	13.19%
57XXXX - Total 57 Expenses	5,000	-	5,000	0.00%
577100 - Computer equipment	4,000	-	4,000	0.00%
577131 - Small equipment	1,000	-	1,000	0.00%
Total 57XXXX - Total 57 Expenses	5,000	-	5,000	0.00%
68XXXX - Capital	32,500	-	32,500	0.00%
680410 - Machinery	-	-	-	0.00%
682270 - Capital construction contracts	32,500	-	32,500	0.00%
684110 - Machinery	-	-	-	0.00%
684340 - Trucks and pickups	-	-	-	0.00%
Total 68XXXX - Capital	32,500	-	32,500	0.00%
Total Expenses	369,563	41,283	328,280	11.17%
Net Total	(351,063)	(34,870)	(316,193)	9.93%

Actual vs Budget Year To Date by Base Entity

Base Entity 113-00-000-00 - Default

October 2025 To December 2025 (3 Months)

Budget Main Budget
Fund All
Division All
Object All
Base Entities All

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
31XXXX - Total 31 Revenues	12,567	1,197	(11,370)	9.53%
311101 - Current taxes	12,000	482	(11,518)	4.02%
313130 - Circuit breaker	-	120	120	0.00%
313131 - Ag equip replacement	480	120	(360)	25.00%
313132 - Pers property replacement	38	19	(19)	50.24%
313133 - Homeowner's Tax Relief	-	456	456	0.00%
313134 - Additional Tax Relief	-	-	-	0.00%
313135 - Occupancy Tax	49	-	(49)	0.00%
Total 31XXXX - Total 31 Revenues	12,567	1,197	(11,370)	9.53%
33XXXX - Total 33 Revenues	-	-	-	0.00%
335172 - Sales tax inventory phase-out	-	-	-	0.00%
Total 33XXXX - Total 33 Revenues	-	-	-	0.00%
Total Revenues	12,567	1,197	(11,370)	9.53%
Net Total	12,567	1,197	(11,370)	9.53%

Actual vs Budget Year To Date by Base Entity

Base Entity 113-61-326-33 - Melba Gopher

October 2025 To December 2025 (3 Months)

BudgetMain Budget

FundAll

DivisionAll

ObjectAll

Base EntitiesAll

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
54XXXX - Total 54 Expenses	12,000	-	12,000	0.00%
548370 - Gopher bounty	12,000	-	12,000	0.00%
Total 54XXXX - Total 54 Expenses	12,000	-	12,000	0.00%
Total Expenses	12,000	-	12,000	0.00%
Net Total	(12,000)	-	(12,000)	0.00%

Actual vs Budget Year To Date by Base Entity

Base Entity 114-62-358-21 - Court Device

October 2025 To December 2025 (3 Months)

Budget

Main Budget

Fund

All

Division

All

Object

All

Base Entities

All

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
34XXXX - Total 34 Revenues	19,950	2,936	(17,014)	14.72%
341411 - Dui/dwp surcharge	19,950	2,936	(17,014)	14.72%
341419 - Drug/alcohol	-	-	-	0.00%
Total 34XXXX - Total 34 Revenues	19,950	2,936	(17,014)	14.72%
36XXXX - Total 36 Revenues	-	-	-	0.00%
369121 - Other miscellaneous revenue	-	-	-	0.00%
Total 36XXXX - Total 36 Revenues	-	-	-	0.00%
Total Revenues	19,950	2,936	(17,014)	14.72%
52XXXX - Total 52 Expenses	22,000	5,414	16,586	24.61%
521117 - Evaluation services	-	-	-	0.00%
521120 - Misc professional services	22,000	5,208	16,792	23.67%
521130 - Misc personal services	-	206	(206)	0.00%
Total 52XXXX - Total 52 Expenses	22,000	5,414	16,586	24.61%
Total Expenses	22,000	5,414	16,586	24.61%
Net Total	(2,050)	(2,478)	428	120.87%

Actual vs Budget Year To Date by Base Entity

Base Entity 115-63-329-52 - Waterways

October 2025 To December 2025 (3 Months)

Budget Main Budget
Fund All
Division All
Object All
Base Entities All

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
32XXXX - Total 32 Revenues	125,000	-	(125,000)	0.00%
322530 - Motor boat licenses	125,000	-	(125,000)	0.00%
Total 32XXXX - Total 32 Revenues	125,000	-	(125,000)	0.00%
33XXXX - Total 33 Revenues	135,000	-	(135,000)	0.00%
333122 - Federal boat safety grant	42,000	-	(42,000)	0.00%
334155 - Waterways improvement	93,000	-	(93,000)	0.00%
Total 33XXXX - Total 33 Revenues	135,000	-	(135,000)	0.00%
36XXXX - Total 36 Revenues	-	-	-	0.00%
369121 - Other miscellaneous revenue	-	-	-	0.00%
369147 - Settlement	-	-	-	0.00%
Total 36XXXX - Total 36 Revenues	-	-	-	0.00%
38XXXX - Total 38 Revenues	-	-	-	0.00%
382752 - Equipment	-	-	-	0.00%
Total 38XXXX - Total 38 Revenues	-	-	-	0.00%
Total Revenues	260,000	-	(260,000)	0.00%
41XXXX - Salaries	110,305	23,223	87,083	21.05%
412030 - Regular employees	99,605	23,223	76,383	23.31%
412035 - Overtime	5,000	-	5,000	0.00%
412037 - Specialty Pay	1,200	-	1,200	0.00%
413065 - Seasonal	-	-	-	0.00%
413075 - Compensation program	4,500	-	4,500	0.00%
Total 41XXXX - Salaries	110,305	23,223	87,083	21.05%
42XXXX - Benefits	40,536	7,704	32,831	19.01%
421000 - Social security	7,620	1,761	5,859	23.11%
422000 - Retirement	12,301	3,247	9,055	26.39%
423101 - Health insurance	14,700	2,450	12,250	16.67%
423102 - Dental	741	166	575	22.40%
423104 - Disability	294	50	244	16.94%
423105 - Life	198	31	167	15.66%
424000 - Workers compensation	4,681	-	4,681	0.00%
425000 - Unemployment	-	-	-	0.00%
Total 42XXXX - Benefits	40,536	7,704	32,831	19.01%
53XXXX - Total 53 Expenses	5,000	-	5,000	0.00%
531107 - Gasoline	-	-	-	0.00%
533307 - Misc maintenance services	-	-	-	0.00%
533317 - Boat repair services	5,000	-	5,000	0.00%
Total 53XXXX - Total 53 Expenses	5,000	-	5,000	0.00%

Actual vs Budget Year To Date by Base Entity

54XXXX - Total 54 Expenses	2,900	-	2,900	0.00%
545501 - Meals	700	-	700	0.00%
545503 - Taxi	-	-	-	0.00%
545505 - Hotel	1,200	-	1,200	0.00%
545506 - Gasoline and oil	-	-	-	0.00%
545507 - Air fare	-	-	-	0.00%
546610 - Education and training	1,000	-	1,000	0.00%
Total 54XXXX - Total 54 Expenses	2,900	-	2,900	0.00%
55XXXX - Total 55 Expenses	6,700	82	6,618	1.22%
551010 - Office supplies	200	-	200	0.00%
554403 - Repair and maint supplies	1,000	-	1,000	0.00%
554440 - Small tools	500	-	500	0.00%
554445 - Uniforms	1,000	82	918	8.20%
554460 - Training supplies	500	-	500	0.00%
554489 - Boat repair supplies	1,000	-	1,000	0.00%
554490 - Misc supplies	2,500	-	2,500	0.00%
Total 55XXXX - Total 55 Expenses	6,700	82	6,618	1.22%
57XXXX - Total 57 Expenses	-	-	-	0.00%
577100 - Computer equipment	-	-	-	0.00%
Total 57XXXX - Total 57 Expenses	-	-	-	0.00%
68XXXX - Capital	-	-	-	0.00%
684376 - Misc equipment	-	-	-	0.00%
Total 68XXXX - Capital	-	-	-	0.00%
Total Expenses	165,441	31,009	134,432	18.74%
Net Total	94,559	(31,009)	125,568	-32.79%

Actual vs Budget Year To Date by Base Entity

Base Entity 115-63-807-92 - Boating Safety

October 2025 To December 2025 (3 Months)

Budget	Main Budget
Fund	All
Division	All
Object	All
Base Entities	All

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
41XXXX - Salaries	36,000	-	36,000	0.00%
412030 - Regular employees	-	-	-	0.00%
412035 - Overtime	-	-	-	0.00%
413050 - Part-time	-	-	-	0.00%
413060 - Temporary	-	-	-	0.00%
413065 - Seasonal	36,000	-	36,000	0.00%
413077 - Equity Pool	-	-	-	0.00%
Total 41XXXX - Salaries	36,000	-	36,000	0.00%
42XXXX - Benefits	-	(25)	25	0.00%
421000 - Social security	-	-	-	0.00%
422000 - Retirement	-	(25)	25	0.00%
424000 - Workers compensation	-	-	-	0.00%
425000 - Unemployment	-	-	-	0.00%
Total 42XXXX - Benefits	-	(25)	25	0.00%
Total Expenses	36,000	(25)	36,025	-0.07%
Net Total	(36,000)	25	(36,025)	-0.07%

Actual vs Budget Year To Date by Base Entity

Base Entity 116-00-000-00 - Default

October 2025 To December 2025 (3 Months)

Budget Main Budget
Fund All
Division All
Object All
Base Entities All

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
31XXXX - Total 31 Revenues	33,493,039	2,834,931	(30,658,108)	8.46%
311101 - Current taxes	33,353,582	1,498,293	(31,855,290)	4.49%
313130 - Circuit breaker	-	235,496	235,496	0.00%
313133 - Homeowner's Tax Relief	-	1,101,142	1,101,142	0.00%
313134 - Additional Tax Relief	-	-	-	0.00%
313135 - Occupancy Tax	139,457	-	(139,457)	0.00%
Total 31XXXX - Total 31 Revenues	33,493,039	2,834,931	(30,658,108)	8.46%
33XXXX - Total 33 Revenues	6,925,000	-	(6,925,000)	0.00%
335172 - Sales tax inventory phase-out	6,925,000	-	(6,925,000)	0.00%
Total 33XXXX - Total 33 Revenues	6,925,000	-	(6,925,000)	0.00%
34XXXX - Total 34 Revenues	110,000	25,716	(84,284)	23.38%
341404 - Attorneys fees-repayment	-	-	-	0.00%
341408 - Court surcharge	110,000	25,716	(84,284)	23.38%
Total 34XXXX - Total 34 Revenues	110,000	25,716	(84,284)	23.38%
35XXXX - Total 35 Revenues	59,000	12,013	(46,987)	20.36%
351435 - Driver's license reinstate	55,000	9,520	(45,480)	17.31%
351453 - Justice BUI	4,000	2,493	(1,507)	62.33%
Total 35XXXX - Total 35 Revenues	59,000	12,013	(46,987)	20.36%
36XXXX - Total 36 Revenues	262,850	31,560	(231,290)	12.01%
361101 - Interest on savings	252,850	26,317	(226,533)	10.41%
363301 - Unclaimed property	-	-	-	0.00%
369119 - Payment of judgment	5,000	5,183	183	103.66%
369121 - Other miscellaneous revenue	5,000	60	(4,940)	1.20%
369147 - Settlement	-	-	-	0.00%
369155 - In line of duty wkrcmp-state insurance fund 369156 - In line of duty wkrcmp-peace officer repayment	-	-	-	0.00%
Total 36XXXX - Total 36 Revenues	262,850	31,560	(231,290)	12.01%
38XXXX - Total 38 Revenues	-	-	-	0.00%
382752 - Equipment	-	-	-	0.00%
Total 38XXXX - Total 38 Revenues	-	-	-	0.00%
Total Revenues	40,849,889	2,904,220	(37,945,669)	7.11%
Net Total	40,849,889	2,904,220	(37,945,669)	7.11%

Actual vs Budget Year To Date by Base Entity

Base Entity 116-03-410-21 - Field Services

October 2025 To December 2025 (3 Months)

Budget Main Budget
Fund All
Division All
Object All
Base Entities All

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
32XXXX - Total 32 Revenues	647,500	83,510	(563,990)	12.90%
322301 - Driver's license	585,000	71,275	(513,726)	12.18%
322310 - Concealed weapons	60,000	11,580	(48,420)	19.30%
322544 - Youth plates	2,500	655	(1,845)	26.20%
Total 32XXXX - Total 32 Revenues	647,500	83,510	(563,990)	12.90%
33XXXX - Total 33 Revenues	170,000	14,198	(155,802)	8.35%
333123 - St & commun hwy safety	15,000	-	(15,000)	0.00%
333126 - Scaap grant	15,000	-	(15,000)	0.00%
333142 - Dept of justice overtime grant	17,000	3,038	(13,962)	17.87%
333151 - Byrne jag equipment grant	23,000	-	(23,000)	0.00%
333155 - FBI overtime grant	-	-	-	0.00%
333156 - DEA-organized crime grant	-	-	-	0.00%
333167 - Operating grants	-	-	-	0.00%
333168 - HIDTA-High Intensity Drug Trafficking Area	100,000	-	(100,000)	0.00%
333169 - ICAC	-	11,160	11,160	0.00%
333170 - CARES Act	-	-	-	0.00%
333177 - COVID 19	-	-	-	0.00%
333181 - Bureau of Alternative Services	-	-	-	0.00%
Total 33XXXX - Total 33 Revenues	170,000	14,198	(155,802)	8.35%
34XXXX - Total 34 Revenues	1,822,931	324,727	(1,498,204)	17.81%
341605 - Non-sufficient fund fees	-	-	-	0.00%
342101 - Sheriff's fees	350,000	172,873	(177,127)	49.39%
342102 - Dealer ID cards	-	7	7	0.00%
342103 - Law enforcement services	136,331	117,120	(19,211)	85.91%
342201 - Board and room of prisoners	875,000	-	(875,000)	0.00%
342203 - Ua fees(drug urinalysis)	-	-	-	0.00%
342204 - Extradition reimbursement	1,500	655	(846)	43.63%
342205 - Jail bond fees	40,000	8,611	(31,389)	21.53%
342206 - Inmate labor detail	20,000	7,060	(12,940)	35.30%
342207 - Inmate medical fees	5,000	1,283	(3,717)	25.66%
342208 - Inmate rx-reimbursement	10,000	3,186	(6,814)	31.86%
342210 - Other agency reimbursement	-	-	-	0.00%
342212 - SSA Inmate	15,000	3,200	(11,800)	21.33%
342214 - Non-indigent inmate reimb	8,000	1,506	(6,494)	18.82%
342218 - Reschedule fee/Sild & wrk rel	-	-	-	0.00%
342220 - B&R-work release	-	-	-	0.00%
342221 - B&R-us marshall	-	-	-	0.00%

Actual vs Budget Year To Date by Base Entity

342222 - B&R-immigration	-	-	-	0.00%
342223 - Sex offender registration	30,000	9,228	(20,773)	30.76%
342230 - Processing fees	-	-	-	0.00%
342231 - Lab fees	100	-	(100)	0.00%
342250 - Landfill work release program	330,000	-	(330,000)	0.00%
342251 - Landfill Inmate Labor Detail Program	-	-	-	0.00%
344590 - Miscellaneous other fees	2,000	-	(2,000)	0.00%
Total 34XXXX - Total 34 Revenues	1,822,931	324,727	(1,498,204)	17.81%
36XXXX - Total 36 Revenues	5,080,100	129,037	(4,951,063)	2.54%
361101 - Interest on savings	4,500,000	-	(4,500,000)	0.00%
362204 - TV METRO RENT	18,000	-	(18,000)	0.00%
363301 - Unclaimed property	1,500	69	(1,431)	4.58%
369106 - Pay phones	375,000	84,845	(290,155)	22.63%
369115 - Commissary receipts	150,000	34,318	(115,682)	22.88%
369120 - Damage to property	-	-	-	0.00%
369121 - Other miscellaneous revenue	-	2,676	2,676	0.00%
369124 - CCSO training reimbursement	3,500	-	(3,500)	0.00%
369126 - Damage to vehicles	-	-	-	0.00%
369131 - I.D. cards for other agencies	100	-	(100)	0.00%
369150 - Fingerprints	2,000	420	(1,580)	21.00%
369501 - CCNU expense reimbursement	30,000	6,708	(23,292)	22.36%
Total 36XXXX - Total 36 Revenues	5,080,100	129,037	(4,951,063)	2.54%
Total Revenues	7,720,531	551,473	(7,169,058)	7.14%
41XXXX - Salaries	10,945,581	2,418,606	8,526,975	22.10%
411010 - Elected officials	165,000	36,808	128,192	22.31%
412030 - Regular employees	9,421,707	2,313,991	7,107,715	24.56%
412032 - Extended shift	263,000	-	263,000	0.00%
412035 - Overtime	230,000	61,854	168,146	26.89%
412037 - Specialty Pay	238,500	-	238,500	0.00%
412040 - Holiday pay	100,000	-	100,000	0.00%
413050 - Part-time	53,825	5,953	47,872	11.06%
413060 - Temporary	15,000	-	15,000	0.00%
413070 - Uniform allowance	21,750	-	21,750	0.00%
413075 - Compensation program	381,500	-	381,500	0.00%
413080 - New/reclassified positions	55,299	-	55,299	0.00%
413090 - Covid-19	-	-	-	0.00%
Total 41XXXX - Salaries	10,945,581	2,418,606	8,526,975	22.10%
42XXXX - Benefits	4,480,366	823,791	3,656,576	18.39%
421000 - Social security	733,153	180,537	552,616	24.62%
422000 - Retirement	1,370,046	318,121	1,051,925	23.22%
423101 - Health insurance	1,859,833	296,450	1,563,383	15.94%
423102 - Dental	93,780	20,086	73,694	21.42%
423104 - Disability	29,739	4,957	24,782	16.67%
423105 - Life	24,157	3,640	20,517	15.07%
424000 - Workers compensation	369,660	-	369,660	0.00%
425000 - Unemployment	-	-	-	0.00%

Actual vs Budget Year To Date by Base Entity

Total 42XXXX - Benefits	4,480,366	823,791	3,656,576	18.39%
52XXXX - Total 52 Expenses	20,000	1,033	18,967	5.16%
521120 - Misc professional services	17,000	568	16,432	3.34%
522301 - Document shredding	3,000	465	2,535	15.50%
Total 52XXXX - Total 52 Expenses	20,000	1,033	18,967	5.16%
53XXXX - Total 53 Expenses	514,566	228,847	285,719	44.47%
533301 - Service contracts	420,566	221,421	199,145	52.65%
533310 - Copiers contract	40,000	2,926	37,074	7.31%
534402 - Property rental	54,000	4,500	49,500	8.33%
535501 - Construction contracts	-	-	-	0.00%
Total 53XXXX - Total 53 Expenses	514,566	228,847	285,719	44.47%
54XXXX - Total 54 Expenses	318,000	61,932	256,068	19.48%
542201 - Telephone	6,000	1,174	4,826	19.57%
542203 - Cellular phone	65,000	7,721	57,279	11.88%
542220 - Radio equipment	4,000	-	4,000	0.00%
542225 - Radar equipment	-	-	-	0.00%
543301 - Advertising	10,000	2,011	7,989	20.11%
543305 - Postage	35,000	6,378	28,622	18.22%
543308 - Freight charges	1,500	97	1,403	6.46%
545501 - Meals	22,000	5,293	16,707	24.06%
545502 - Mileage	-	-	-	0.00%
545503 - Taxi	1,500	101	1,399	6.75%
545504 - Parking	1,500	108	1,392	7.20%
545505 - Hotel	37,000	3,905	33,095	10.55%
545506 - Gasoline and oil	-	60	(60)	0.00%
545507 - Air fare	21,000	956	20,044	4.55%
545508 - Car rental	1,500	218	1,282	14.55%
546610 - Education and training	60,000	18,939	41,061	31.57%
546616 - Tuition-swat	10,000	-	10,000	0.00%
546617 - Tuition-cert	2,000	-	2,000	0.00%
546619 - Tuition-k9	4,000	-	4,000	0.00%
546620 - Association dues	9,000	5,929	3,071	65.88%
546635 - Subscriptions	1,000	-	1,000	0.00%
548115 - Investigation fees	10,000	8,489	1,511	84.89%
548119 - Towing/impound fees	2,000	-	2,000	0.00%
548121 - Bomb disposal training & supp	2,500	-	2,500	0.00%
548340 - Banking charges	-	-	-	0.00%
548400 - Miscellaneous	1,500	211	1,289	14.06%
548401 - Employee appreciation	5,000	342	4,658	6.85%
548430 - Youth at risk	5,000	-	5,000	0.00%
Total 54XXXX - Total 54 Expenses	318,000	61,932	256,068	19.48%
55XXXX - Total 55 Expenses	458,300	42,377	415,923	9.25%
551010 - Office supplies	15,000	1,068	13,932	7.12%
551130 - Computer supplies	-	154	(154)	0.00%
552210 - Idaho code	500	-	500	0.00%
554100 - COVID-19	-	-	-	0.00%

Actual vs Budget Year To Date by Base Entity

554110 - Byrne Jag	23,000	-	23,000	0.00%
554410 - Janitorial supplies	500	-	500	0.00%
554438 - Batteries	2,500	-	2,500	0.00%
554442 - Surveillance equip supplies	17,000	-	17,000	0.00%
554444 - Sheriff's posse supplies	-	-	-	0.00%
554445 - Uniforms	119,800	6,194	113,606	5.17%
554446 - Protective gear	71,000	-	71,000	0.00%
554447 - Patrol accessories	30,000	2,761	27,239	9.20%
554449 - SWAT supplies	3,000	1,573	1,427	52.43%
554450 - Chemical supplies	1,000	-	1,000	0.00%
554452 - Animal control accessories	500	-	500	0.00%
554453 - Badges & Metals	7,000	-	7,000	0.00%
554454 - Honor Guard Uniforms	500	-	500	0.00%
554458 - K-9 supplies	18,000	2,384	15,616	13.24%
554460 - Training supplies	10,000	95	9,905	0.95%
554461 - SWAT gun supplies	2,000	-	2,000	0.00%
554465 - Ammunition	65,000	14,735	50,265	22.67%
554466 - SWAT/CERT ammunition	9,500	6,464	3,036	68.05%
554470 - Deputy reserves supplies	-	-	-	0.00%
554478 - Evidence supplies	8,000	1,105	6,895	13.82%
554479 - Crime lab supplies	12,000	526	11,474	4.39%
554480 - Photo supplies	1,000	-	1,000	0.00%
554481 - State issued id's	9,000	958	8,042	10.64%
554486 - Finger print supplies	-	-	-	0.00%
554487 - School resource supplies	-	-	-	0.00%
554490 - Misc supplies	2,500	-	2,500	0.00%
554492 - Less lethal weapons	30,000	4,359	25,641	14.53%
Total 55XXXX - Total 55 Expenses	458,300	42,377	415,923	9.25%
57XXXX - Total 57 Expenses	418,000	73,001	344,999	17.46%
577100 - Computer equipment	140,000	585	139,415	0.42%
577110 - Software	5,000	-	5,000	0.00%
577120 - Small office equipment	6,000	-	6,000	0.00%
577121 - Office furniture	220,000	72,417	147,583	32.92%
577127 - Guns and rifles	15,000	-	15,000	0.00%
577130 - Byrne jag small equipment gran	-	-	-	0.00%
577131 - Small equipment	-	-	-	0.00%
577134 - Metro task force expense	2,000	-	2,000	0.00%
577135 - Police dogs	-	-	-	0.00%
577138 - Communications equipment	30,000	-	30,000	0.00%
Total 57XXXX - Total 57 Expenses	418,000	73,001	344,999	17.46%
68XXXX - Capital	6,686,000	77,919	6,608,081	1.17%
680220 - Office buildings	36,000	-	36,000	0.00%
680410 - Machinery	-	-	-	0.00%
680413 - Police dogs	-	-	-	0.00%
680421 - Computer/networks/software	-	-	-	0.00%
680460 - Radio Equipment	-	-	-	0.00%

Actual vs Budget Year To Date by Base Entity

681110 - Purchase of land	-	-	-	0.00%
682270 - Capital construction contracts	6,650,000	77,919	6,572,081	1.17%
683340 - Other improvements	-	-	-	0.00%
684110 - Machinery	-	-	-	0.00%
684221 - Computer/networks/software	-	-	-	0.00%
684240 - Computer equipment	-	-	-	0.00%
684250 - Communications equipment	-	-	-	0.00%
684320 - Police vehicles	-	-	-	0.00%
684340 - Trucks and pickups	-	-	-	0.00%
Total 68XXXX - Capital	6,686,000	77,919	6,608,081	1.17%
Total Expenses	23,840,813	3,727,507	20,113,306	15.63%
Net Total	(16,120,282)	(3,176,034)	(12,944,248)	19.70%

Actual vs Budget Year To Date by Base Entity

Base Entity 116-03-510-23 - Security Services

October 2025 To December 2025 (3 Months)

Budget Main Budget
Fund All
Division All
Object All
Base Entities All

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
41XXXX - Salaries	11,877,449	2,476,629	(674,881)	20.85%
412030 - Regular employees	9,471,476	2,291,159	(258,854)	24.19%
412032 - Extended shift	647,000	-	(161,751)	0.00%
412035 - Overtime	450,000	120,629	8,129	26.81%
412037 - Specialty Pay	120,800	-	(30,201)	0.00%
412040 - Holiday pay	100,000	-	(24,999)	0.00%
413050 - Part-time	590,000	64,841	(82,660)	10.99%
413070 - Uniform allowance	2,700	-	2,700	0.00%
413075 - Compensation program	480,200	-	480,200	0.00%
413080 - New/reclassified positions	15,273	-	15,273	0.00%
413090 - Covid-19	-	-	-	0.00%
Total 41XXXX - Salaries	11,877,449	2,476,629	9,400,820	20.85%
42XXXX - Benefits	4,690,534	847,333	3,843,201	18.06%
421000 - Social security	724,568	185,329	539,239	25.58%
422000 - Retirement	1,386,872	331,260	1,055,612	23.89%
423101 - Health insurance	1,984,500	301,350	1,683,150	15.19%
423102 - Dental	100,066	20,584	79,482	20.57%
423104 - Disability	30,422	5,011	25,411	16.47%
423105 - Life	26,217	3,799	22,418	14.49%
424000 - Workers compensation	437,889	-	437,889	0.00%
425000 - Unemployment	-	-	-	0.00%
Total 42XXXX - Benefits	4,690,534	847,333	3,843,201	18.06%
52XXXX - Total 52 Expenses	2,766,901	681,565	2,085,336	24.63%
521120 - Misc professional services	15,000	2,270	12,730	15.13%
521124 - Inmate out of county housing	50,000	6,100	43,900	12.20%
521140 - Hospital services	5,000	95	4,905	1.90%
521145 - Dental services	-	-	-	0.00%
521170 - Inmate Medical Services	2,692,401	673,100	2,019,301	0.00%
521301 - Contract workers comp	4,500	-	4,500	0.00%
Total 52XXXX - Total 52 Expenses	2,766,901	681,565	2,085,336	24.63%
53XXXX - Total 53 Expenses	20,000	12,000	8,000	60.00%
533301 - Service contracts	20,000	12,000	8,000	60.00%
534415 - Inmate housing lease	-	-	-	0.00%
535501 - Construction contracts	-	-	-	0.00%
Total 53XXXX - Total 53 Expenses	20,000	12,000	8,000	60.00%
54XXXX - Total 54 Expenses	95,000	15,900	79,100	16.74%
543305 - Postage	-	440	(440)	0.00%

Actual vs Budget Year To Date by Base Entity

543308 - Freight charges	-	-	-	0.00%
548120 - Extradition	95,000	15,315	79,685	16.12%
548340 - Banking charges	-	-	-	0.00%
548400 - Miscellaneous	-	145	(145)	0.00%
Total 54XXXX - Total 54 Expenses	95,000	15,900	79,100	16.74%
55XXXX - Total 55 Expenses	1,524,200	299,271	1,224,929	19.63%
551010 - Office supplies	3,000	109	2,891	3.62%
553301 - Food	1,196,000	246,174	949,826	20.58%
553302 - Non-food items	2,000	-	2,000	0.00%
553303 - Inmate supplies	40,500	11,901	28,599	29.39%
553304 - Medical supplies	2,000	330	1,670	16.51%
553305 - Uniforms	16,000	927	15,073	5.79%
553306 - Bedding	26,000	-	26,000	0.00%
553314 - Indigent commissary	85,000	13,805	71,195	16.24%
553320 - Rx drugs	-	-	-	0.00%
553323 - Scaap grant correctional expen	15,000	2,240	12,760	14.93%
554403 - Repair and maint supplies	-	-	-	0.00%
554410 - Janitorial supplies	88,000	17,507	70,493	19.89%
554441 - Safety gear	1,700	-	1,700	0.00%
554445 - Uniforms	-	-	-	0.00%
554446 - Protective gear	35,000	1,482	33,518	4.23%
554448 - Cert supplies	3,000	1,380	1,620	45.99%
554454 - Honor Guard Uniforms	3,500	-	3,500	0.00%
554460 - Training supplies	-	-	-	0.00%
554478 - Evidence supplies	3,000	2,943	57	98.11%
554479 - Crime lab supplies	-	-	-	0.00%
554488 - SILD supplies	3,000	474	2,526	15.79%
554490 - Misc supplies	1,500	-	1,500	0.00%
Total 55XXXX - Total 55 Expenses	1,524,200	299,271	1,224,929	19.63%
57XXXX - Total 57 Expenses	31,000	11,380	19,620	36.71%
577100 - Computer equipment	5,000	-	5,000	0.00%
577120 - Small office equipment	6,000	274	5,726	4.57%
577121 - Office furniture	15,000	11,106	3,894	74.04%
577129 - Small kitchen equipment	5,000	-	5,000	0.00%
Total 57XXXX - Total 57 Expenses	31,000	11,380	19,620	36.71%
68XXXX - Capital	7,500,000	-	7,500,000	0.00%
680410 - Machinery	-	-	-	0.00%
682270 - Capital construction contracts	7,500,000	-	7,500,000	0.00%
684220 - Office equipment	-	-	-	0.00%
Total 68XXXX - Capital	7,500,000	-	7,500,000	0.00%
Total Expenses	28,505,084	4,344,078	24,161,007	15.24%
Net Total	(28,505,084)	(4,344,078)	(24,161,007)	15.24%

Actual vs Budget Year To Date by Base Entity

Base Entity 116-28-354-21 - CCNU

October 2025 To December 2025 (3 Months)

Budget Main Budget
Fund All
Division All
Object All
Base Entities All

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
52XXXX - Total 52 Expenses	-	-	-	0.00%
521130 - Misc personal services	-	-	-	0.00%
Total 52XXXX - Total 52 Expenses	-	-	-	0.00%
53XXXX - Total 53 Expenses	9,000	43	8,957	0.48%
533301 - Service contracts	8,000	-	8,000	0.00%
533310 - Copiers contract	1,000	43	957	4.35%
Total 53XXXX - Total 53 Expenses	9,000	43	8,957	0.48%
54XXXX - Total 54 Expenses	54,070	1,086	52,984	2.01%
542201 - Telephone	5,500	786	4,714	14.29%
543301 - Advertising	200	-	200	0.00%
543308 - Freight charges	170	-	170	0.00%
545501 - Meals	-	-	-	0.00%
545503 - Taxi	-	-	-	0.00%
545505 - Hotel	4,000	-	4,000	0.00%
545506 - Gasoline and oil	-	-	-	0.00%
545507 - Air fare	-	-	-	0.00%
545508 - Car rental	-	-	-	0.00%
546610 - Education and training	5,000	-	5,000	0.00%
548116 - Narcotics enforcement	38,000	-	38,000	0.00%
548119 - Towing/impound fees	1,200	300	900	0.00%
Total 54XXXX - Total 54 Expenses	54,070	1,086	52,984	2.01%
55XXXX - Total 55 Expenses	8,200	18	8,182	0.22%
551010 - Office supplies	1,500	-	1,500	0.00%
551110 - Copy machine supplies	500	-	500	0.00%
554442 - Surveillance equip supplies	4,500	-	4,500	0.00%
554490 - Misc supplies	1,700	18	1,682	1.06%
Total 55XXXX - Total 55 Expenses	8,200	18	8,182	0.22%
57XXXX - Total 57 Expenses	1,800	-	1,800	0.00%
577100 - Computer equipment	1,800	-	1,800	0.00%
577121 - Office furniture	-	-	-	0.00%
Total 57XXXX - Total 57 Expenses	1,800	-	1,800	0.00%
68XXXX - Capital	-	-	-	0.00%
680421 - Computer/networks/software	-	-	-	0.00%
684355 - Surveillance equipment	-	-	-	0.00%
Total 68XXXX - Capital	-	-	-	0.00%
Total Expenses	73,070	1,147	71,923	1.57%

Actual vs Budget Year To Date by Base Entity

Net Total	(73,070)	(1,147)	(71,923)	1.57%
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Actual vs Budget Year To Date by Base Entity

Base Entity 116-42-294-21 - Misdemeanor Probation

October 2025 To December 2025 (3 Months)

Budget Main Budget
Fund All
Division All
Object All
Base Entities All

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
33XXXX - Total 33 Revenues	-	-	-	0.00%
333170 - CARES Act	-	-	-	0.00%
Total 33XXXX - Total 33 Revenues	-	-	-	0.00%
34XXXX - Total 34 Revenues	459,445	103,995	(355,450)	22.63%
341412 - Probation supervisor fees	448,445	101,625	(346,820)	22.66%
341415 - State insurance (workers comp)	11,000	2,371	(8,629)	21.55%
Total 34XXXX - Total 34 Revenues	459,445	103,995	(355,450)	22.63%
Total Revenues	459,445	103,995	(355,450)	22.63%
41XXXX - Salaries	850,742	177,940	672,801	20.92%
412030 - Regular employees	809,329	177,940	631,388	21.99%
412035 - Overtime	5,000	-	5,000	0.00%
413075 - Compensation program	29,900	-	29,900	0.00%
413080 - New/reclassified positions	6,513	-	6,513	0.00%
413090 - Covid-19	-	-	-	0.00%
Total 41XXXX - Salaries	850,742	177,940	672,801	20.92%
42XXXX - Benefits	413,528	67,453	346,075	16.31%
421000 - Social security	61,914	13,466	48,447	21.75%
422000 - Retirement	116,167	24,229	91,938	20.86%
423101 - Health insurance	191,100	26,950	164,150	14.10%
423102 - Dental	9,636	1,992	7,644	20.67%
423104 - Disability	2,699	444	2,255	16.45%
423105 - Life	2,558	372	2,186	14.54%
424000 - Workers compensation	29,455	-	29,455	0.00%
425000 - Unemployment	-	-	-	0.00%
Total 42XXXX - Benefits	413,528	67,453	346,075	16.31%
52XXXX - Total 52 Expenses	5,700	137	5,563	2.40%
521102 - UA's	1,000	-	1,000	0.00%
521120 - Misc professional services	200	-	200	0.00%
521130 - Misc personal services	500	124	376	24.75%
521301 - Contract workers comp	3,900	-	3,900	0.00%
522301 - Document shredding	100	13	87	13.00%
Total 52XXXX - Total 52 Expenses	5,700	137	5,563	2.40%
53XXXX - Total 53 Expenses	1,026	93	934	9.02%
533301 - Service contracts	326	-	326	0.00%
533307 - Misc maintenance services	-	-	-	0.00%
533310 - Copiers contract	700	93	607	13.22%
Total 53XXXX - Total 53 Expenses	1,026	93	934	9.02%

Actual vs Budget Year To Date by Base Entity

54XXXX - Total 54 Expenses	7,039	436	6,603	6.20%
542203 - Cellular phone	2,004	232	1,772	11.60%
543305 - Postage	-	4	(4)	0.00%
545501 - Meals	500	115	385	23.04%
545502 - Mileage	-	-	-	0.00%
545505 - Hotel	500	-	500	0.00%
545506 - Gasoline and oil	-	-	-	0.00%
546610 - Education and training	3,500	-	3,500	0.00%
546620 - Association dues	435	85	350	19.54%
548012 - Interpreter fees	-	-	-	0.00%
548401 - Employee appreciation	100	-	100	0.00%
548411 - Risk assessments	-	-	-	0.00%
Total 54XXXX - Total 54 Expenses	7,039	436	6,603	6.20%
55XXXX - Total 55 Expenses	11,600	327	11,273	2.82%
551010 - Office supplies	1,400	159	1,241	11.33%
551115 - Risk assessment tools	5,000	-	5,000	0.00%
554445 - Uniforms	1,800	-	1,800	0.00%
554446 - Protective gear	3,000	-	3,000	0.00%
554490 - Misc supplies	400	169	231	42.14%
Total 55XXXX - Total 55 Expenses	11,600	327	11,273	2.82%
57XXXX - Total 57 Expenses	4,200	43	4,157	1.02%
577100 - Computer equipment	1,700	-	1,700	0.00%
577120 - Small office equipment	1,000	-	1,000	0.00%
577121 - Office furniture	1,500	43	1,457	2.85%
Total 57XXXX - Total 57 Expenses	4,200	43	4,157	1.02%
Total Expenses	1,293,835	246,429	1,047,406	19.05%
Net Total	(834,390)	(142,434)	(691,956)	17.07%

Actual vs Budget Year To Date by Base Entity

Base Entity 117-80-355-12 - Court Facilities

October 2025 To December 2025 (3 Months)

Budget Main Budget
Fund All
Division All
Object All
Base Entities All

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
33XXXX - Total 33 Revenues	-	-	-	0.00%
333170 - CARES Act	-	-	-	0.00%
Total 33XXXX - Total 33 Revenues	-	-	-	0.00%
34XXXX - Total 34 Revenues	80,000	30,170	(49,830)	37.71%
341410 - Admin surcharge	80,000	30,170	(49,830)	37.71%
Total 34XXXX - Total 34 Revenues	80,000	30,170	(49,830)	37.71%
Total Revenues	80,000	30,170	(49,830)	37.71%
53XXXX - Total 53 Expenses	-	-	-	0.00%
535501 - Construction contracts	-	-	-	0.00%
Total 53XXXX - Total 53 Expenses	-	-	-	0.00%
54XXXX - Total 54 Expenses	-	-	-	0.00%
548400 - Miscellaneous	-	-	-	0.00%
Total 54XXXX - Total 54 Expenses	-	-	-	0.00%
55XXXX - Total 55 Expenses	-	-	-	0.00%
554100 - COVID-19	-	-	-	0.00%
Total 55XXXX - Total 55 Expenses	-	-	-	0.00%
57XXXX - Total 57 Expenses	-	-	-	0.00%
577121 - Office furniture	-	-	-	0.00%
577140 - Other improvements	-	-	-	0.00%
Total 57XXXX - Total 57 Expenses	-	-	-	0.00%
68XXXX - Capital	25,000	9,447	15,553	37.79%
682270 - Capital construction contracts	25,000	9,447	15,553	37.79%
684220 - Office equipment	-	-	-	0.00%
684268 - Video equipment	-	-	-	0.00%
Total 68XXXX - Capital	25,000	9,447	15,553	37.79%
Total Expenses	25,000	9,447	15,553	37.79%
Net Total	55,000	20,723	34,277	37.68%

Actual vs Budget Year To Date by Base Entity

Base Entity 118-73-390-21 - Emergency Communications

October 2025 To December 2025 (3 Months)

Budget Main Budget
Fund All
Division All
Object All
Base Entities All

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
33XXXX - Total 33 Revenues	1,876,000	-	(1,876,000)	0.00%
333121 - EMPG	-	-	-	0.00%
333170 - CARES Act	-	-	-	0.00%
334153 - Operating	1,876,000	-	(1,876,000)	0.00%
Total 33XXXX - Total 33 Revenues	1,876,000	-	(1,876,000)	0.00%
34XXXX - Total 34 Revenues	1,693,900	273,026	(1,420,874)	16.12%
342210 - Other agency reimbursement	93,900	-	(93,900)	0.00%
342301 - 911 surcharge	1,600,000	273,026	(1,326,974)	17.06%
Total 34XXXX - Total 34 Revenues	1,693,900	273,026	(1,420,874)	16.12%
36XXXX - Total 36 Revenues	75,450	-	(75,450)	0.00%
361101 - Interest on savings	75,450	-	(75,450)	0.00%
361105 - Interest on 911	-	-	-	0.00%
Total 36XXXX - Total 36 Revenues	75,450	-	(75,450)	0.00%
Total Revenues	3,645,350	273,026	(3,372,324)	7.49%
41XXXX - Salaries	118,555	17,206	101,350	14.51%
412030 - Regular employees	110,479	17,206	93,274	15.57%
412035 - Overtime	2,000	-	2,000	0.00%
413060 - Temporary	-	-	-	0.00%
413070 - Uniform allowance	300	-	300	0.00%
413075 - Compensation program	3,450	-	3,450	0.00%
413080 - New/reclassified positions	2,326	-	2,326	0.00%
413090 - Covid-19	-	-	-	0.00%
Total 41XXXX - Salaries	118,555	17,206	101,350	14.51%
42XXXX - Benefits	46,046	6,058	39,988	13.16%
421000 - Social security	8,452	1,312	7,140	15.52%
422000 - Retirement	13,644	2,058	11,586	15.08%
423101 - Health insurance	21,767	2,450	19,317	11.26%
423102 - Dental	1,098	166	932	15.12%
423104 - Disability	350	41	309	11.73%
423105 - Life	293	31	262	10.57%
424000 - Workers compensation	442	-	442	0.00%
425000 - Unemployment	-	-	-	0.00%
Total 42XXXX - Benefits	46,046	6,058	39,988	13.16%
52XXXX - Total 52 Expenses	25,000	282	24,718	1.13%
521120 - Misc professional services	25,000	282	24,718	1.13%
Total 52XXXX - Total 52 Expenses	25,000	282	24,718	1.13%
53XXXX - Total 53 Expenses	1,235,000	295,698	939,302	23.94%

Actual vs Budget Year To Date by Base Entity

531103 - Idaho power	-	2,055	(2,055)	0.00%
533301 - Service contracts	1,000,000	293,643	706,357	29.36%
533307 - Misc maintenance services	235,000	-	235,000	0.00%
534407 - Misc rental	-	-	-	0.00%
Total 53XXXX - Total 53 Expenses	1,235,000	295,698	939,302	23.94%
54XXXX - Total 54 Expenses	269,700	51,098	218,602	18.95%
542201 - Telephone	160,000	31,734	128,266	19.83%
542203 - Cellular phone	80,000	6,562	73,438	8.20%
542220 - Radio equipment	-	-	-	0.00%
543308 - Freight charges	200	-	200	0.00%
545501 - Meals	1,000	-	1,000	0.00%
545503 - Taxi	250	-	250	0.00%
545504 - Parking	250	-	250	0.00%
545505 - Hotel	1,500	-	1,500	0.00%
545506 - Gasoline and oil	-	-	-	0.00%
545507 - Air fare	1,000	-	1,000	0.00%
545508 - Car rental	500	-	500	0.00%
546610 - Education and training	25,000	12,802	12,198	51.21%
546620 - Association dues	-	-	-	0.00%
548400 - Miscellaneous	-	-	-	0.00%
Total 54XXXX - Total 54 Expenses	269,700	51,098	218,602	18.95%
55XXXX - Total 55 Expenses	1,000	-	1,000	0.00%
551010 - Office supplies	500	-	500	0.00%
554403 - Repair and maint supplies	-	-	-	0.00%
554490 - Misc supplies	500	-	500	0.00%
Total 55XXXX - Total 55 Expenses	1,000	-	1,000	0.00%
57XXXX - Total 57 Expenses	35,000	2,143	32,857	6.12%
577100 - Computer equipment	15,000	-	15,000	0.00%
577110 - Software	3,000	825	2,175	27.50%
577120 - Small office equipment	1,500	-	1,500	0.00%
577121 - Office furniture	500	-	500	0.00%
577138 - Communications equipment	15,000	1,318	13,682	8.79%
Total 57XXXX - Total 57 Expenses	35,000	2,143	32,857	6.12%
68XXXX - Capital	4,338,739	1,872,500	2,466,239	43.16%
680410 - Machinery	-	-	-	0.00%
680421 - Computer/networks/software	12,739	-	12,739	0.00%
684230 - Office furniture	411,297	-	411,297	0.00%
684240 - Computer equipment	-	-	-	0.00%
684250 - Communications equipment	1,876,000	35,000	1,841,000	1.87%
684252 - Digital trunked radio (match)	-	-	-	0.00%
684260 - Radio equipment	2,038,703	1,837,500	201,203	90.13%
Total 68XXXX - Capital	4,338,739	1,872,500	2,466,239	43.16%
Total Expenses	6,069,040	2,244,985	3,824,055	36.99%
Net Total	(2,423,690)	(1,971,959)	(451,731)	81.36%

Actual vs Budget Year To Date by Base Entity

Base Entity 122-46-823-92 - Mental Health Court

October 2025 To December 2025 (3 Months)

Budget Main Budget
Fund All
Division All
Object All
Base Entities All

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
33XXXX - Total 33 Revenues	96,285	28,427	(67,858)	29.52%
334153 - Operating	53,385	17,289	(36,096)	32.39%
334171 - State testing funds	42,900	11,138	(31,763)	25.96%
Total 33XXXX - Total 33 Revenues	96,285	28,427	(67,858)	29.52%
34XXXX - Total 34 Revenues	28,080	5,609	(22,471)	19.97%
341430 - Mental health court fees	28,080	5,609	(22,471)	19.97%
Total 34XXXX - Total 34 Revenues	28,080	5,609	(22,471)	19.97%
Total Revenues	124,365	34,036	(90,329)	27.37%
41XXXX - Salaries	73,290	15,836	57,454	21.61%
412030 - Regular employees	70,990	15,836	55,154	22.31%
413075 - Compensation program	2,300	-	2,300	0.00%
Total 41XXXX - Salaries	73,290	15,836	57,454	21.61%
42XXXX - Benefits	30,349	5,777	24,572	19.04%
421000 - Social security	5,431	1,196	4,234	22.03%
422000 - Retirement	8,767	1,894	6,873	21.60%
423101 - Health insurance	14,700	2,450	12,250	16.67%
423102 - Dental	741	166	575	22.40%
423104 - Disability	228	39	188	17.33%
423105 - Life	198	31	167	15.66%
424000 - Workers compensation	284	-	284	0.00%
425000 - Unemployment	-	-	-	0.00%
Total 42XXXX - Benefits	30,349	5,777	24,572	19.04%
52XXXX - Total 52 Expenses	44,650	5,170	39,480	11.58%
521101 - Professional consultants	-	-	-	0.00%
521102 - UA's	42,900	4,430	38,470	10.33%
521111 - Incentives	1,750	740	1,010	42.27%
Total 52XXXX - Total 52 Expenses	44,650	5,170	39,480	11.58%
54XXXX - Total 54 Expenses	4,500	77	4,423	1.72%
542203 - Cellular phone	600	77	523	12.91%
543305 - Postage	-	-	-	0.00%
545501 - Meals	1,000	-	1,000	0.00%
545502 - Mileage	150	-	150	0.00%
545505 - Hotel	1,000	-	1,000	0.00%
545507 - Air fare	750	-	750	0.00%
546610 - Education and training	1,000	-	1,000	0.00%
548400 - Miscellaneous	-	-	-	0.00%
Total 54XXXX - Total 54 Expenses	4,500	77	4,423	1.72%

Actual vs Budget Year To Date by Base Entity

55XXXX - Total 55 Expenses	-	-	-	0.00%
551010 - Office supplies	-	-	-	0.00%
Total 55XXXX - Total 55 Expenses	-	-	-	0.00%
57XXXX - Total 57 Expenses	-	-	-	0.00%
577100 - Computer equipment	-	-	-	0.00%
577110 - Software	-	-	-	0.00%
Total 57XXXX - Total 57 Expenses	-	-	-	0.00%
Total Expenses	152,789	26,861	125,929	17.58%
Net Total	(28,424)	7,175	(35,599)	-25.24%

Actual vs Budget Year To Date by Base Entity

Base Entity 122-46-825-92 - Drug Court

October 2025 To December 2025 (3 Months)

Budget Main Budget
Fund All
Division All
Object All
Base Entities All

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
33XXXX - Total 33 Revenues	190,781	45,176	(145,605)	23.68%
333170 - CARES Act	-	-	-	0.00%
334153 - Operating	135,781	21,919	(113,862)	16.14%
334171 - State testing funds	55,000	23,258	(31,742)	42.29%
335184 - 3rd dist drug crt staffing	-	-	-	0.00%
Total 33XXXX - Total 33 Revenues	190,781	45,176	(145,605)	23.68%
34XXXX - Total 34 Revenues	74,386	12,409	(61,977)	16.68%
341420 - Drug court fees	60,000	4,325	(55,675)	7.21%
341421 - Drug court fees/TRI	-	-	-	0.00%
341428 - Drug court fees-Gem County	14,386	-	(14,386)	0.00%
342210 - Other agency reimbursement	-	8,083	8,083	0.00%
Total 34XXXX - Total 34 Revenues	74,386	12,409	(61,977)	16.68%
Total Revenues	265,167	57,585	(207,582)	21.72%
41XXXX - Salaries	258,911	47,459	211,452	18.33%
412030 - Regular employees	146,661	32,717	113,944	22.31%
413050 - Part-time	107,650	14,742	92,908	13.69%
413075 - Compensation program	4,600	-	4,600	0.00%
413080 - New/reclassified positions	-	-	-	0.00%
Total 41XXXX - Salaries	258,911	47,459	211,452	18.33%
42XXXX - Benefits	61,527	12,841	48,687	20.87%
421000 - Social security	11,220	3,553	7,666	31.67%
422000 - Retirement	18,113	3,913	14,200	21.60%
423101 - Health insurance	29,400	4,900	24,500	16.67%
423102 - Dental	1,482	332	1,150	22.40%
423104 - Disability	466	81	386	17.29%
423105 - Life	396	62	334	15.66%
424000 - Workers compensation	450	-	450	0.00%
425000 - Unemployment	-	-	-	0.00%
Total 42XXXX - Benefits	61,527	12,841	48,687	20.87%
52XXXX - Total 52 Expenses	58,000	11,368	46,632	19.60%
521102 - UA's	55,000	7,018	47,982	12.76%
521111 - Incentives	3,000	975	2,026	32.48%
521126 - Tri-County Client fees/expense	-	-	-	0.00%
522214 - UA's Canyon	-	-	-	0.00%
522215 - UA's Tri county	-	1,337	(1,337)	0.00%
522216 - UA's Gem county	-	2,039	(2,039)	0.00%
Total 52XXXX - Total 52 Expenses	58,000	11,368	46,632	19.60%

Actual vs Budget Year To Date by Base Entity

54XXXX - Total 54 Expenses	4,500	-	4,500	0.00%
542203 - Cellular phone	600	-	600	0.00%
543305 - Postage	-	-	-	0.00%
545501 - Meals	1,000	-	1,000	0.00%
545502 - Mileage	150	-	150	0.00%
545505 - Hotel	1,000	-	1,000	0.00%
545507 - Air fare	750	-	750	0.00%
546610 - Education and training	1,000	-	1,000	0.00%
548400 - Miscellaneous	-	-	-	0.00%
548405 - Gerald L. Weston Memorial Fund	-	-	-	0.00%
Total 54XXXX - Total 54 Expenses	4,500	-	4,500	0.00%
55XXXX - Total 55 Expenses	-	-	-	0.00%
551010 - Office supplies	-	-	-	0.00%
Total 55XXXX - Total 55 Expenses	-	-	-	0.00%
57XXXX - Total 57 Expenses	-	-	-	0.00%
577100 - Computer equipment	-	-	-	0.00%
577110 - Software	-	-	-	0.00%
Total 57XXXX - Total 57 Expenses	-	-	-	0.00%
Total Expenses	382,938	71,668	311,270	18.72%
Net Total	(117,771)	(14,083)	(103,688)	11.96%

Actual vs Budget Year To Date by Base Entity

Base Entity 122-46-829-92 - Misdemeanor DUI Court

October 2025 To December 2025 (3 Months)

Budget Main Budget
Fund All
Division All
Object All
Base Entities All

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
33XXXX - Total 33 Revenues	22,000	5,896	(16,104)	26.80%
334153 - Operating	-	-	-	0.00%
334171 - State testing funds	22,000	5,896	(16,104)	26.80%
Total 33XXXX - Total 33 Revenues	22,000	5,896	(16,104)	26.80%
34XXXX - Total 34 Revenues	24,000	5,227	(18,773)	21.78%
341434 - Misdemeanor DUI fees	24,000	5,227	(18,773)	21.78%
Total 34XXXX - Total 34 Revenues	24,000	5,227	(18,773)	21.78%
Total Revenues	46,000	11,123	(34,877)	24.18%
52XXXX - Total 52 Expenses	23,000	3,871	19,129	16.83%
521102 - UA's	22,000	3,574	18,426	16.25%
521111 - Incentives	1,000	296	704	29.63%
Total 52XXXX - Total 52 Expenses	23,000	3,871	19,129	16.83%
54XXXX - Total 54 Expenses	4,500	77	4,423	1.72%
542203 - Cellular phone	600	77	523	12.91%
543305 - Postage	-	-	-	0.00%
545501 - Meals	1,000	-	1,000	0.00%
545502 - Mileage	150	-	150	0.00%
545504 - Parking	-	-	-	0.00%
545505 - Hotel	1,000	-	1,000	0.00%
545507 - Air fare	750	-	750	0.00%
545602 - Local mileage	-	-	-	0.00%
546610 - Education and training	1,000	-	1,000	0.00%
Total 54XXXX - Total 54 Expenses	4,500	77	4,423	1.72%
55XXXX - Total 55 Expenses	250	7	243	2.99%
551010 - Office supplies	250	7	243	2.99%
Total 55XXXX - Total 55 Expenses	250	7	243	2.99%
57XXXX - Total 57 Expenses	-	-	-	0.00%
577110 - Software	-	-	-	0.00%
Total 57XXXX - Total 57 Expenses	-	-	-	0.00%
Total Expenses	27,750	3,956	23,794	14.25%
Net Total	18,250	7,168	11,082	39.27%

Actual vs Budget Year To Date by Base Entity

Base Entity 122-46-830-92 - Veteran's court

October 2025 To December 2025 (3 Months)

Budget Main Budget
Fund All
Division All
Object All
Base Entities All

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
33XXXX - Total 33 Revenues	12,100	4,258	(7,842)	35.19%
334153 - Operating	-	-	-	0.00%
334171 - State testing funds	12,100	4,258	(7,842)	35.19%
Total 33XXXX - Total 33 Revenues	12,100	4,258	(7,842)	35.19%
34XXXX - Total 34 Revenues	13,200	2,790	(10,411)	21.13%
341438 - Veterans court	13,200	2,790	(10,411)	21.13%
Total 34XXXX - Total 34 Revenues	13,200	2,790	(10,411)	21.13%
Total Revenues	25,300	7,048	(18,252)	27.86%
52XXXX - Total 52 Expenses	13,100	1,842	11,258	14.06%
521102 - UA's	12,100	1,602	10,498	13.24%
521111 - Incentives	1,000	240	760	24.02%
Total 52XXXX - Total 52 Expenses	13,100	1,842	11,258	14.06%
54XXXX - Total 54 Expenses	650	-	650	0.00%
543305 - Postage	-	-	-	0.00%
545501 - Meals	500	-	500	0.00%
545502 - Mileage	150	-	150	0.00%
545505 - Hotel	-	-	-	0.00%
548416 - Veterans support fund	-	-	-	0.00%
Total 54XXXX - Total 54 Expenses	650	-	650	0.00%
55XXXX - Total 55 Expenses	-	-	-	0.00%
551010 - Office supplies	-	-	-	0.00%
Total 55XXXX - Total 55 Expenses	-	-	-	0.00%
57XXXX - Total 57 Expenses	-	-	-	0.00%
577110 - Software	-	-	-	0.00%
Total 57XXXX - Total 57 Expenses	-	-	-	0.00%
Total Expenses	13,750	1,842	11,908	13.40%
Net Total	11,550	5,206	6,344	45.07%

Actual vs Budget Year To Date by Base Entity

Base Entity 122-46-832-12 - Juvenile Drug Court

October 2025 To December 2025 (3 Months)

BudgetMain Budget

FundAll

DivisionAll

ObjectAll

Base EntitiesAll

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
33XXXX - Total 33 Revenues	8,300	-	(8,300)	0.00%
334171 - State testing funds	3,300	-	(3,300)	0.00%
335176 - Cigarette tax	5,000	-	(5,000)	0.00%
Total 33XXXX - Total 33 Revenues	8,300	-	(8,300)	0.00%
Total Revenues	8,300	-	(8,300)	0.00%
52XXXX - Total 52 Expenses	13,500	578	12,923	4.28%
521102 - UA's	3,300	-	3,300	0.00%
521111 - Incentives	200	-	200	0.00%
522220 - Mentors	10,000	578	9,423	5.78%
Total 52XXXX - Total 52 Expenses	13,500	578	12,923	4.28%
54XXXX - Total 54 Expenses	250	-	250	0.00%
545501 - Meals	250	-	250	0.00%
Total 54XXXX - Total 54 Expenses	250	-	250	0.00%
Total Expenses	13,750	578	13,173	4.20%
Net Total	(5,450)	(578)	(4,873)	10.60%

Actual vs Budget Year To Date by Base Entity

Base Entity 124-12-221-14 - Consolidated Elections

October 2025 To December 2025 (3 Months)

Budget Main Budget
Fund All
Division All
Object All
Base Entities All

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
33XXXX - Total 33 Revenues	525,000	141,683	(383,317)	26.99%
333170 - CARES Act	-	-	-	0.00%
335185 - Consolidated elections	525,000	141,683	(383,317)	26.99%
Total 33XXXX - Total 33 Revenues	525,000	141,683	(383,317)	26.99%
34XXXX - Total 34 Revenues	-	-	-	0.00%
342210 - Other agency reimbursement	-	-	-	0.00%
Total 34XXXX - Total 34 Revenues	-	-	-	0.00%
36XXXX - Total 36 Revenues	-	-	-	0.00%
369121 - Other miscellaneous revenue	-	-	-	0.00%
369147 - Settlement	-	-	-	0.00%
Total 36XXXX - Total 36 Revenues	-	-	-	0.00%
Total Revenues	525,000	141,683	(383,317)	26.99%
41XXXX - Salaries	268,917	47,544	221,374	17.68%
411010 - Elected officials	1,587	-	1,587	0.00%
412030 - Regular employees	181,230	40,496	140,734	22.35%
412035 - Overtime	15,000	832	14,168	5.55%
413060 - Temporary	40,370	6,216	34,154	15.40%
413075 - Compensation program	6,900	-	6,900	0.00%
413080 - New/reclassified positions	23,830	-	23,830	0.00%
413090 - Covid-19	-	-	-	0.00%
Total 41XXXX - Salaries	268,917	47,544	221,374	17.68%
42XXXX - Benefits	84,990	16,525	68,465	19.44%
421000 - Social security	13,986	3,583	10,403	25.62%
422000 - Retirement	22,578	4,899	17,679	21.70%
423101 - Health insurance	44,287	7,350	36,937	16.60%
423102 - Dental	2,233	498	1,735	22.30%
423104 - Disability	615	107	508	17.42%
423105 - Life	561	88	473	15.62%
424000 - Workers compensation	731	-	731	0.00%
425000 - Unemployment	-	-	-	0.00%
Total 42XXXX - Benefits	84,990	16,525	68,465	19.44%
52XXXX - Total 52 Expenses	9,525	544	8,981	5.71%
521120 - Misc professional services	3,250	-	3,250	0.00%
522205 - Election worker	5,000	544	4,456	10.88%
522208 - Accessibility	1,000	-	1,000	0.00%
522301 - Document shredding	275	-	275	0.00%
Total 52XXXX - Total 52 Expenses	9,525	544	8,981	5.71%

Actual vs Budget Year To Date by Base Entity

53XXXX - Total 53 Expenses	35,660	10,208	25,452	28.62%
533301 - Service contracts	-	3,624	(3,624)	0.00%
533307 - Misc maintenance services	400	-	400	0.00%
533310 - Copiers contract	2,000	54	1,946	2.68%
534403 - Polling place	3,260	650	2,610	19.94%
534409 - Delivery	30,000	5,880	24,120	19.60%
535501 - Construction contracts	-	-	-	0.00%
Total 53XXXX - Total 53 Expenses	35,660	10,208	25,452	28.62%
54XXXX - Total 54 Expenses	161,928	32,559	129,369	20.11%
542203 - Cellular phone	3,000	1,189	1,811	39.65%
543301 - Advertising	-	1,613	(1,613)	0.00%
543305 - Postage	40,000	777	39,223	1.94%
545501 - Meals	2,000	483	1,517	24.15%
545502 - Mileage	2,000	174	1,826	8.72%
545505 - Hotel	500	-	500	0.00%
546610 - Education and training	3,200	525	2,675	16.41%
546635 - Subscriptions	228	-	228	0.00%
548211 - Poll workers	110,000	27,798	82,202	25.27%
548400 - Miscellaneous	500	-	500	0.00%
548401 - Employee appreciation	500	-	500	0.00%
Total 54XXXX - Total 54 Expenses	161,928	32,559	129,369	20.11%
55XXXX - Total 55 Expenses	117,600	4,099	113,501	3.49%
551010 - Office supplies	1,000	56	944	5.60%
554100 - COVID-19	-	-	-	0.00%
554401 - Building supplies and materials	-	-	-	0.00%
554403 - Repair and maint supplies	7,500	-	7,500	0.00%
554445 - Uniforms	-	-	-	0.00%
554475 - Election supplies	40,000	1,555	38,445	3.89%
554490 - Misc supplies	500	-	500	0.00%
554498 - Election ballots	68,600	2,488	66,112	3.63%
Total 55XXXX - Total 55 Expenses	117,600	4,099	113,501	3.49%
57XXXX - Total 57 Expenses	7,325	-	7,325	0.00%
577100 - Computer equipment	1,325	-	1,325	0.00%
577110 - Software	-	-	-	0.00%
577120 - Small office equipment	-	-	-	0.00%
577121 - Office furniture	6,000	-	6,000	0.00%
Total 57XXXX - Total 57 Expenses	7,325	-	7,325	0.00%
68XXXX - Capital	-	-	-	0.00%
680410 - Machinery	-	-	-	0.00%
684240 - Computer equipment	-	-	-	0.00%
Total 68XXXX - Capital	-	-	-	0.00%
Total Expenses	685,945	111,478	574,467	16.25%
Net Total	(160,945)	30,205	(191,150)	-18.77%

Actual vs Budget Year To Date by Base Entity

Base Entity 125-00-000-00 - Default

October 2025 To December 2025 (3 Months)

Budget Main Budget
Fund All
Division All
Object All
Base Entities All

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
33XXXX - Total 33 Revenues	2,100,000	-	(2,100,000)	0.00%
335172 - Sales tax inventory phase-out	2,100,000	-	(2,100,000)	0.00%
Total 33XXXX - Total 33 Revenues	2,100,000	-	(2,100,000)	0.00%
36XXXX - Total 36 Revenues	-	-	-	0.00%
369147 - Settlement	-	-	-	0.00%
Total 36XXXX - Total 36 Revenues	-	-	-	0.00%
Total Revenues	2,100,000	-	(2,100,000)	0.00%
Net Total	2,100,000	-	(2,100,000)	0.00%

Actual vs Budget Year To Date by Base Entity

Base Entity 125-29-610-21 - Dispatch

October 2025 To December 2025 (3 Months)

Budget Main Budget
Fund All
Division All
Object All
Base Entities All

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
33XXXX - Total 33 Revenues	-	-	-	0.00%
333170 - CARES Act	-	-	-	0.00%
334153 - Operating	-	-	-	0.00%
Total 33XXXX - Total 33 Revenues	-	-	-	0.00%
34XXXX - Total 34 Revenues			-	
342101 - Sheriff's fees	760,424	-	(760,424)	0.00%
Total 34XXXX - Total 34 Revenues	760,424	-	(760,424)	0.00%
36XXXX - Total 36 Revenues	-	-	-	0.00%
369121 - Other miscellaneous revenue	-	-	-	0.00%
Total 36XXXX - Total 36 Revenues	-	-	-	0.00%
Total Revenues			-	
41XXXX - Salaries	1,983,920	381,255	1,602,665	19.22%
412030 - Regular employees	1,759,385	353,110	1,406,275	20.07%
412035 - Overtime	125,000	28,145	96,855	22.52%
412037 - Specialty Pay	16,800	-	16,800	0.00%
413050 - Part-time	12,500	-	12,500	0.00%
413070 - Uniform allowance	300	-	300	0.00%
413075 - Compensation program	66,700	-	66,700	0.00%
413080 - New/reclassified positions	3,235	-	3,235	0.00%
413090 - Covid-19	-	-	-	0.00%
Total 41XXXX - Salaries	1,983,920	381,255	1,602,665	19.22%
42XXXX - Benefits				
421000 - Social security	134,593	28,574	106,019	21.23%
422000 - Retirement	257,295	52,471	204,824	20.39%
423101 - Health insurance	426,300	58,800	367,500	13.79%
423102 - Dental	21,496	3,984	17,512	18.53%
423104 - Disability	5,913	865	5,049	14.62%
423105 - Life	5,584	720	4,864	12.89%
424000 - Workers compensation	20,940	-	20,940	0.00%
425000 - Unemployment	-	-	-	0.00%
Total 42XXXX - Benefits	872,121	145,414	726,708	16.67%
54XXXX - Total 54 Expenses				
542201 - Telephone	15,000	2,992	12,008	19.94%
542203 - Cellular phone	2,000	276	1,724	13.78%
545501 - Meals	1,000	208	792	20.82%
545503 - Taxi	500	-	500	0.00%
545504 - Parking	-	-	-	0.00%

Actual vs Budget Year To Date by Base Entity

545505 - Hotel	2,000	-	2,000	0.00%
545506 - Gasoline and oil	-	-	-	0.00%
545507 - Air fare	4,000	-	4,000	0.00%
546610 - Education and training	5,000	-	5,000	0.00%
546620 - Association dues	500	391	109	78.20%
Total 54XXXX - Total 54 Expenses	30,000	3,866	26,134	12.89%
55XXXX - Total 55 Expenses				
551010 - Office supplies	1,000	217	783	21.67%
554445 - Uniforms	3,000	-	3,000	0.00%
554485 - Communication supplies	-	-	-	0.00%
Total 55XXXX - Total 55 Expenses	4,000	217	3,783	5.42%
57XXXX - Total 57 Expenses	-	-	-	0.00%
577100 - Computer equipment	-	-	-	0.00%
577110 - Software	-	-	-	0.00%
577120 - Small office equipment	-	-	-	0.00%
577121 - Office furniture	-	-	-	0.00%
Total 57XXXX - Total 57 Expenses	-	-	-	0.00%
Total Expenses	2,890,041	530,751	2,359,290	18.36%
Net Total	(2,129,617)	(530,751)	(1,598,866)	24.92%

Actual vs Budget Year To Date by Base Entity

Base Entity 130-83-856-19 - Revenue Replacement

October 2025 To December 2025 (3 Months)

Budget Main Budget
Fund All
Division All
Object All
Base Entities All

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
33XXXX - Total 33 Revenues				
333175 - ARPA - SLFRF	8,000,000	3,670,058	(4,329,943)	45.88%
Total 33XXXX - Total 33 Revenues	8,000,000	3,670,058	(4,329,943)	45.88%
Total Revenues	8,000,000	3,670,058	(4,329,943)	45.88%
52XXXX - Total 52 Expenses	-	-	-	0.00%
521115 - Outside auditor	-	-	-	0.00%
Total 52XXXX - Total 52 Expenses	-	-	-	0.00%
54XXXX - Total 54 Expenses	-	-	-	0.00%
541101 - Liability insurance	-	-	-	0.00%
Total 54XXXX - Total 54 Expenses	-	-	-	0.00%
68XXXX - Capital				
680340 - Other improvements	-	-	-	0.00%
681120 - Purchase of real estate	-	-	-	0.00%
682270 - Capital construction contracts	8,000,000	3,665,495	4,334,505	45.82%
Total 68XXXX - Capital	8,000,000	3,665,495	4,334,505	45.82%
Total Expenses	8,000,000	3,665,495	4,334,505	45.82%
Net Total	-	4,563	(4,563)	0.00%

Actual vs Budget Year To Date by Base Entity

Base Entity 401-72-373-32 - Landfill

October 2025 To December 2025 (3 Months)

Budget Main Budget
Fund All
Division All
Object All
Base Entities All

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
33XXXX - Total 33 Revenues	-	-	-	0.00%
333170 - CARES Act	-	-	-	0.00%
Total 33XXXX - Total 33 Revenues	-	-	-	0.00%
34XXXX - Total 34 Revenues				
344501 - Landfill fees	9,991,000	2,201,728	(7,789,272)	22.04%
344506 - Recycling capital	125,000	3,344	(121,656)	2.68%
Total 34XXXX - Total 34 Revenues	10,116,000	2,205,072	(7,910,928)	21.80%
36XXXX - Total 36 Revenues				
361101 - Interest on savings	600,000	32,509	(567,491)	5.42%
362203 - Tower site lease	3,013	-	(3,013)	0.00%
369121 - Other miscellaneous revenue	-	493	493	0.00%
369147 - Settlement	-	-	-	0.00%
Total 36XXXX - Total 36 Revenues	603,013	33,001	(570,012)	5.47%
38XXXX - Total 38 Revenues				
382751 - Real estate & bldg	-	-	-	0.00%
382752 - Equipment	70,000	25,000	(45,000)	35.71%
Total 38XXXX - Total 38 Revenues	70,000	25,000	(45,000)	35.71%
Total Revenues	10,789,013	2,263,073	(8,525,940)	20.98%
41XXXX - Salaries				
412030 - Regular employees	1,895,523	428,224	1,467,300	22.59%
412035 - Overtime	60,000	12,745	47,255	21.24%
413050 - Part-time	-	-	-	0.00%
413060 - Temporary	5,000	-	5,000	0.00%
413075 - Compensation program	73,600	-	73,600	0.00%
413080 - New/reclassified positions	-	-	-	0.00%
413090 - Covid-19	-	-	-	0.00%
Total 41XXXX - Salaries	2,034,123	440,968	1,593,155	21.68%
42XXXX - Benefits				
421000 - Social security	145,008	32,611	112,397	22.49%
422000 - Retirement	234,097	52,740	181,357	22.53%
423101 - Health insurance	470,400	75,338	395,062	16.02%
423102 - Dental	23,719	5,105	18,615	21.52%
423104 - Disability	6,394	1,120	5,275	17.51%
423105 - Life	6,038	948	5,090	15.69%
424000 - Workers compensation	79,128	-	79,128	0.00%
425000 - Unemployment	-	-	-	0.00%
Total 42XXXX - Benefits	964,784	167,860	796,924	17.40%

Actual vs Budget Year To Date by Base Entity

52XXXX - Total 52 Expenses

521101 - Professional consultants	125,000	27,969	97,031	22.38%
521120 - Misc professional services	4,341,400	3,900	4,337,500	0.09%
521130 - Misc personal services	-	931	(931)	0.00%
521150 - Well monitoring	40,000	1,704	38,296	4.26%
521153 - Waste Oil Recycling	5,000	1,442	3,559	28.83%
521250 - Permits and licensure	20,000	1,395	18,605	6.98%
522211 - Credit card services	-	6,756	(6,756)	0.00%
Total 52XXXX - Total 52 Expenses	4,531,400	44,097	4,487,303	0.97%

53XXXX - Total 53 Expenses

531103 - Idaho power	30,000	4,025	25,975	13.42%
531105 - Propane	20,000	1,323	18,677	6.62%
531107 - Gasoline	35,000	4,363	30,637	12.46%
531109 - Diesel	340,000	74,271	265,729	21.84%
531110 - Diesel Exhaust Fluid (DEF)	7,500	1,746	5,754	23.28%
532204 - Lawn care	2,000	2,402	(402)	120.11%
532205 - Tire removal	75,000	11,664	63,337	15.55%
532206 - Refrigeration unit removal	2,000	-	2,000	0.00%
532207 - Wood waste removal	400,000	33,738	366,262	8.43%
532208 - Household hazardous waste coll	400,000	150,804	249,196	37.70%
532215 - Washed drain rock	7,500	6,686	814	89.15%
532216 - Geotextile	1,500	-	1,500	0.00%
532220 - Landfill expansion	25,000	-	25,000	0.00%
533301 - Service contracts	17,000	1,080	15,920	6.35%
533305 - Software	4,000	-	4,000	0.00%
533307 - Misc maintenance services	7,500	1,318	6,182	17.57%
533310 - Copiers contract	1,500	88	1,412	5.89%
533316 - Equipment repairs	150,000	10,457	139,543	6.97%
533318 - Signs	5,000	136	4,864	2.72%
533320 - Heavy equipment maintenance	50,000	10,280	39,720	20.56%
533322 - Landfill gas system maintenance	20,000	1,267	18,733	6.33%
533323 - Scale Maintenance	7,500	1,075	6,425	14.33%
534407 - Misc rental	10,000	2,347	7,653	23.47%
535503 - Well field construction	15,000	-	15,000	0.00%
Total 53XXXX - Total 53 Expenses	1,633,000	319,070	1,313,930	19.54%

54XXXX - Total 54 Expenses

542201 - Telephone	1,000	191	809	19.12%
542203 - Cellular phone	1,500	849	651	56.62%
542220 - Radio equipment	5,000	-	5,000	0.00%
543301 - Advertising	1,500	-	1,500	0.00%
543305 - Postage	500	78	422	15.51%
544401 - Printing	500	-	500	0.00%
545501 - Meals	1,500	33	1,467	2.20%
545502 - Mileage	1,000	-	1,000	0.00%
545503 - Taxi	250	-	250	0.00%
545504 - Parking	500	-	500	0.00%

Actual vs Budget Year To Date by Base Entity

545505 - Hotel	4,500	729	3,771	16.21%
545507 - Air fare	3,000	-	3,000	0.00%
545508 - Car rental	500	-	500	0.00%
546610 - Education and training	20,000	-	20,000	0.00%
548400 - Miscellaneous	1,500	-	1,500	0.00%
548401 - Employee appreciation	500	-	500	0.00%
548411 - Risk assessments	500	-	500	0.00%
548480 - Condensate transportation	25,000	4,615	20,386	18.46%
Total 54XXXX - Total 54 Expenses	68,750	6,495	62,255	9.45%
55XXXX - Total 55 Expenses				
551010 - Office supplies	6,000	763	5,237	12.72%
554100 - COVID-19	-	-	-	0.00%
554401 - Building supplies and materials	5,000	109	4,891	2.17%
554402 - Ground maintenance supplies	15,000	3,246	11,754	21.64%
554403 - Repair and maint supplies	15,000	1,365	13,635	9.10%
554404 - Keys and locks	500	-	500	0.00%
554410 - Janitorial supplies	6,000	804	5,196	13.39%
554419 - Landfill Supplies & Maintenance	20,000	1,184	18,816	5.92%
554420 - Shop supplies	10,000	1,049	8,951	10.49%
554422 - Safety supplies	20,000	3,542	16,458	17.71%
554435 - Tires	45,000	-	45,000	0.00%
554440 - Small tools	7,500	88	7,412	1.18%
554445 - Uniforms	15,000	6,087	8,913	40.58%
554450 - Chemical supplies	7,000	4,791	2,209	68.44%
554462 - Landfill gas system supplies	2,500	1,477	1,023	59.10%
554463 - Stormwater Control Supplies	15,000	-	15,000	0.00%
554488 - SILD supplies	10,000	2,442	7,558	24.42%
554490 - Misc supplies	10,000	2,264	7,736	22.64%
Total 55XXXX - Total 55 Expenses	209,500	29,212	180,288	13.94%
57XXXX - Total 57 Expenses				
577100 - Computer equipment	5,000	-	5,000	0.00%
577110 - Software	-	-	-	0.00%
577120 - Small office equipment	1,200	-	1,200	0.00%
577125 - Mobile radios	-	-	-	0.00%
577131 - Small equipment	5,000	4,300	700	86.00%
577140 - Other improvements	10,000	-	10,000	0.00%
Total 57XXXX - Total 57 Expenses	21,200	4,300	16,900	20.28%
68XXXX - Capital				
680220 - Office buildings	-	-	-	0.00%
680230 - Storage buildings	-	-	-	0.00%
680330 - Fencing	5,000	-	5,000	0.00%
680335 - Landfill gas pipe	10,000	942	9,058	9.42%
680337 - Well monitoring equipment	-	-	-	0.00%
680340 - Other improvements	6,860	6,860	-	100.00%
680410 - Machinery	-	-	-	0.00%
680421 - Computer/networks/software	-	-	-	0.00%

Actual vs Budget Year To Date by Base Entity

681110 - Purchase of land	-	-	-	0.00%
682220 - Office buildings	-	-	-	0.00%
682230 - Storage buildings	242,504	-	242,504	0.00%
682270 - Capital construction contracts	-	-	-	0.00%
683330 - Fencing	-	-	-	0.00%
683340 - Other improvements	450,000	26,278	423,722	5.84%
684110 - Machinery	85,000	-	85,000	0.00%
684240 - Computer equipment	-	-	-	0.00%
684340 - Trucks and pickups	-	-	-	0.00%
684350 - Heavy equipment	681,187	-	681,187	0.00%
Total 68XXXX - Capital	1,480,551	34,080	1,446,471	2.30%
Total Expenses	10,943,308	1,046,082	9,897,226	9.56%
Net Total	(154,295)	1,216,992	(1,371,287)	-788.74%