

Budget Board Watch List

For the 2024-25 Fiscal Year

02/13/25

General Fund Reserve Balance	\$	8,671,114.36	*
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One Time Funds	7,208,347.25
On Going Operations	1,462,767.11
	8,671,114.36

Watch List Items	Amount	Recommendation
CARES Audit	500,000.00	
Election Board - Special Election 04/01/25 <i>(from one time funds)</i>		117,300.00
Election Board - Special Election	300,000.00	
Employee Benefits (\$1M Ending Balance Target)	216,244.00	
Juvenile - Chiller Repairs	10,000.00	
Juvenile - 2 Water Heaters	22,000.00	
Juvenile Detention - M&O (Utilites and Food Costs)	25,000.00	
IT - Benefits Budget Correction		66,127.00
IT - DA Pretrial Services (Allied Universal)	40,000.00	
IT - Microsoft 365 <i>(Sheriff Reserve Deputies)</i>	55,000.00	
Planning - Master Plan	50,000.00	
Salary Increase (additional .5%)	244,965.42	
Total	\$ 1,463,209.42	\$ 183,427.00

Surplus (Shortage) for the Remainder of 2024-25	\$	8,487,687.36
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Budget Board - Items Funded from Reserve
For the 2024-25 Fiscal Year

02/13/25

General Fund Reserve Balance	\$ 10,075,597.27 *
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Items Funded from Reserve	BB Date	Amount Funded
Assessor - ESRI Training & Cloud Hosting Upgrade	09/19/24	57,000.00
DA Civil Fee Voucher Fund 8203	09/19/24	2,000.00
General Government - ESRI (GIS) Contract	09/19/24	10,000.00
IT - Microsoft 365 <i>(from Sheriff - previously budgeted)</i>	09/19/24	87,582.00
IT - Increase in Axon, Software Licenses, Subscriptions, Etc	09/19/24	172,209.00
Assessor - Contract Increases	10/02/24	17,223.73
Merit Pay Correction	10/17/24	5,373.00
Capital Projects - Assessor Space Regorganization <i>(from one time funds)</i>	10/24/24	100,000.00
Assessor - Postage Increase	10/24/24	50,000.00
Juvenile - OJA Add'l Funding for Salaries & Fringe <i>(from one time funds)</i>	11/21/24	417,879.38
Juv Detention - Security Dividers, OJA Reimburse <i>(from one time funds)</i>	11/21/24	39,894.75
Court Services - Pretrial Services for 6 Months <i>(from one time funds)</i>	12/19/24	325,988.94
IT - GIS Employees (2) Salary & Fringe for 6 months	12/19/24	119,332.11
Total Amount Funded from Reserve		\$ 1,404,482.91

Surplus (Shortage) for the Remainder of 2024-25	\$ 8,671,114.36
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Transfers from Reserve to Defined Benefit:

\$228,400 with Sept Supplement for FY 09-10
\$100K in May 2015 and \$100K in June 2015 for FY 14-15
\$200K in Nov 2015 and \$200K in June 2016 for FY 15-16
\$400K in Dec 2016 for FY 16-17
\$400K budgeted initially as a Transfer for FY 17-18
\$400K in March 2018 for FY 17-18
\$800K budgeted initially as a Transfer for FY 18-19
\$800K budgeted initially as a Transfer for FY 19-20
\$800K budgeted initially as a Transfer for FY 20-21
\$800K budgeted initially as a Transfer for FY 21-22
\$0.00 budgeted as a Transfer for FY 22-23
\$0.00 budgeted as a Transfer for FY 23-24
\$0.00 budgeted as a Transfer for FY 24-25