

Budget Board Watch List  
For the 2025-26 Fiscal Year

09/05/25

|                              |    |              |
|------------------------------|----|--------------|
| General Fund Reserve Balance | \$ | 8,152,124.30 |
|------------------------------|----|--------------|

|                    |              |
|--------------------|--------------|
| One Time Funds     | 7,091,047.00 |
| Ongoing Operations | 1,061,077.30 |
|                    | 8,152,124.30 |

| Watch List Items                                            | Amount          | Recommendation |
|-------------------------------------------------------------|-----------------|----------------|
| CARES Audit (One Time Funds)                                | 500,000.00      |                |
| Court Clerk - Courtroom Clerk (9 months, Salary & Fringe)   | 62,250.00       |                |
| Court Clerk - 5th Floor Furniture & Blinds (One Time Funds) | 425,000.00      |                |
| Criminal Justice Authority (OCDC)                           | 5,822,413.00    |                |
| IT - Microsoft 365 (Sheriff Reserve Deputies)               | 55,000.00       |                |
| Salary Adjustment 3.5%                                      | 1,800,000.00    |                |
| Total                                                       | \$ 8,664,663.00 | \$ -           |

|                                                 |    |              |
|-------------------------------------------------|----|--------------|
| Surplus (Shortage) for the Remainder of 2025-26 | \$ | 8,152,124.30 |
|-------------------------------------------------|----|--------------|

Budget Board - Items Funded from Reserve  
For the 2025-26 Fiscal Year

09/05/25

|                              |    |              |
|------------------------------|----|--------------|
| General Fund Reserve Balance | \$ | 8,382,149.00 |
|------------------------------|----|--------------|

| Items Funded from Reserve                                                           | BB Date  | Amount Funded |
|-------------------------------------------------------------------------------------|----------|---------------|
| Court Services - Shortage for Pretrial Services ( <i>ongoing funds</i> ) - 06/12/25 | 07/01/25 | 230,024.70    |

|                                  |    |            |
|----------------------------------|----|------------|
| Total Amount Funded from Reserve | \$ | 230,024.70 |
|----------------------------------|----|------------|

|                                                 |    |              |
|-------------------------------------------------|----|--------------|
| Surplus (Shortage) for the Remainder of 2024-25 | \$ | 8,152,124.30 |
|-------------------------------------------------|----|--------------|

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