

4th Quarter Supplemental Requests

BOCC Public Hearing
February 17, 2026



Supplemental Requests - 2025

Discussion Needed

- **General Fund: Administrative Services, \$13,000,000**
 - Recognize and appropriate funds for necessary accounting entries for new leases taken on by the county for software and vehicles during fiscal year 2025 per GASB 87 and 96.
 - Tyler taxation system and HCM
 - District Attorney vehicle leases
- **General Fund: Clerk & Recorder's Office, \$120,000**
 - Appropriate funds to cover overages in postage and security costs.
- **General Fund: County Attorney, \$20,000**
 - Appropriate funds to cover overages due to outside counsel costs.
- **General Fund: District Attorney, \$102,000** (*Transfer*)
 - Appropriate funds from the unappropriated fund balance to transfer to the Central Services Fund to cover the cost of purchasing three vehicles that were approved at a drop-in on November 25, 2025.

Supplemental Requests - 2025

- **General Fund: District Attorney, \$698,000**
 - Appropriate additional funds to cover overages in salary costs, temporary salaries, professional services, and other various accounts.
- **General Fund: Facilities & Fleet Management, \$100,000**
 - Appropriate additional funds to cover overages due to increased cost of materials and tires.
- **General Fund: Finance, \$82,600**
 - Appropriate funds that were reduced for vacancy savings that is needed to cover the overage in salary and benefit costs as a result of being at full staffing during almost all of 2025.
- **Road & Bridge Fund: Public Works & Development, \$10,000**
 - Appropriate additional funds from the Road & Bridge fund balance to cover the overages due to professional service contracts.
- **Open Space Sales Tax Fund: Human Resources, \$8,000**
 - Transfer funds from the Open Space department to the Human Resources department to cover the additional benefit costs of the position that is partially paid for out of the Open Space Sales Tax Fund.

Supplemental Requests - 2025

- **Worker's Compensation Fund: County Attorney, \$200,000**
 - Appropriate additional funds from the Worker's Compensation Fund balance to cover the Incurred But Not reported (IBNR) adjustment

New Revenue/Budget Cleanup

- **General Fund: Human Resources, \$21,559**
 - Recognize and appropriate funds for the Kaiser guarantee that was received.
- **Fair Fund: Open Spaces, \$68,494**
 - Recognize and appropriate additional revenue received during the 2025 Fair.
- **Grant Fund: Coroner's Office, \$3,135**
 - Recognize and appropriate revenue received for the Coverdell grant.
- **Grant Fund: Facilities & Fleet Management, \$51,046**
 - Recognize and appropriate funds received for the Water Conservation Grant.
- **Infrastructure Fund: Public Works & Development, \$163,107**
 - Recognize and appropriate revenue received from the rural transportation impact fees.

Supplemental Requests - 2025

- **Infrastructure Fund: Public Works & Development, \$15,000**
 - Recognize revenue received as reimbursement for the WM Traffic Signal.
- **Infrastructure Fund: Public Works & Development, (\$56,000)**
 - Reduce the revenue to account for reimbursement that was already received but was double counted in the budget.
- **Employee Flex Benefit Fund, Human Resources, \$324,153**
 - Recognize and appropriate additional revenue received to cover additional claims.
- **Self-Insurance Dental Fund, Human Resources, \$390,890**
 - Recognize and appropriate additional revenue received to cover additional claims.

Supplemental Requests - 2025

- **District Attorney Forfeiture Fund: District Attorney, \$250,000**
 - Recognize and appropriate funds received from forfeitures for the District Attorney's Office.
- **Victim Compensation Fund: District Attorney, \$2,500,000**
 - Recognize and appropriate funds received for crime victim compensation payments.
- **General Fund: Facilities & Fleet Management, \$48,645**
 - Correction from Q3 to transfer from fund balance in General Fund and appropriate \$86,090 in the Central Services Fund to fund F350 with plow and hopper.
- **Capital Expenditure Fund: Facilities & Fleet Management, \$1,000,000**
 - Transfer \$1,000,000 in savings from projects completed in 2025 to the Detention Center Medical Expansion project.

Supplemental Requests - 2026

Discussion Needed

- **General Fund: County Attorney, \$200,000**
 - Appropriate funds to cover an increase in salary for adjustments made after a market analysis of attorney salaries.
- **General Fund: Commissioners' Office, (\$139,472), (1.00) FTE**
District Attorney's Office, \$139,472, 1.00 FTE
 - Transfer 1.00 FTE and salary and benefit costs from the Commissioners' Office to the District Attorney's Office for a PIO position.
- **General Fund: District Attorney's Office, \$200,000**
 - Appropriate additional funds to cover the cost of the internship program and other temporary salaries.
- **General Fund: Information Technology, \$500,000**
 - Appropriate additional funds for the net increase of the annual subscription costs that were approved during 2025.

Supplemental Requests - 2026

- **General Fund: District Attorney's Office, \$207,270** (*Transfer*)
 - Transfer \$177,660 from the General Fund balance and recognize and appropriate the same in the Central Services Fund to purchase five vehicles (1 pool vehicle and 4 investigator vehicles)
 - Transfer \$29,610 from the General Fund balance and recognize in the Central Services Fund for the IG Rent cost of these five vehicles
- **General Fund: District Attorney's Office, \$20,400**
 - Transfer funds from the General Fund balance and recognize in the Central Services Fund for the IG Rent cost of the three vehicles purchased in 2025.
- **General Fund: Sheriff's Office, \$2,610,615**
 - Recognize additional revenue to true up the anticipated Centennial Revenue based on the final IGA.
- **Sheriff's Office, \$315,138** (*Transfer*)
 - Transfer \$315,138 from the unappropriated fund balance and recognize and appropriate the same in the Central Services Fund to replace the current ERCES in the jail and courthouses.

Supplemental Requests - 2026

- **Road & Bridge Fund, Public Works & Development, \$1,100,000**
 - Reduce the appropriation to keep the fund above the policy reserve.
- **Central Services Fund: Clerk & Recorder's Office, \$601,125**
 - Appropriate funds to purchase election equipment including 25 tablets and 75 mobile ballot printers.
- **Central Services Fund: Open Spaces, \$76,790**
 - Replace a F-250 and snow plow that was stolen in December 2025.
- **Central Services Fund: Open Spaces, \$66,119**
 - Replace a F-250 that was stolen in December 2025.
- **Sheriff's Office, \$0 (*Fixed Asset #*)**
 - Requesting a Fixed Asset number to purchase a UTV for \$31,230 with existing funds

Supplemental Requests - 2026

New Revenue/Budget Cleanup

- **General Fund: Administrative Services, \$192,540**
 - Recognize and appropriate proceeds from the sale of property hosting the SAFER program.
- **Grant Fund: Administrative Services, \$2,000,000**
 - Recognize and appropriate funds for re-obligated ARPA funding for the purpose of funding a new agreement with AllHealth for the provision of similar crisis services.
- **Capital Expenditure Fund: Information Technology, \$90,000**
 - Transfer \$90,000 from the unallocated Technology Modernization funds to the Accela Service Request Management Project

4th Quarter Budget Review				
Summary of Proposed Budget Adjustments				
	Fund	Revenue Amount	Expense Amount	FTEs
2025				
DISCUSSION NEEDED				
General Fund		\$ 13,000,000	\$ 14,122,600	-
Road & Bridge Fund		-	10,000	-
Central Services		102,000	102,000	-
Open Space Sales Tax Fund		-	-	-
TOTAL Discussion Needed		\$ 13,102,000	\$ 14,234,600	-
NEW REVENUE/BUDGET CLEANUP				
General Fund		\$ 21,559	\$ 21,559	-
Fair Fund		68,494	68,494	-
Grant Fund		54,181	54,181	-
Infrastructure Fund		132,107	163,107	-
Employee Flex Benefit Fund		324,153	324,153	-
Self Insurance Dental Fund		390,890	390,890	-
District Attorney Forfeiture Fund		250,000	250,000	-
Victim Compensation Fund		2,500,000	2,500,000	-
TOTAL New Revenue/Budget Cleanup		\$ 3,741,384	\$ 3,772,384	-

4th Quarter Budget Review				
Summary of Proposed Budget Adjustments				
	Fund	Revenue Amount	Expense Amount	FTEs
2026				
DISCUSSION NEEDED				
General Fund		\$ 2,610,615	\$ 1,442,808	0.00
Road & Bridge Fund		-	(1,100,000)	-
Central Services Fund		542,808	1,257,332	-
TOTAL Discussion Needed		\$ 3,153,423	\$ 1,600,140	-
NEW REVENUE/BUDGET CLEANUP				
General Fund		192,540	192,540	-
Grant Fund		2,000,000	2,000,000	-
TOTAL New Revenue/Budget Cleanup		\$ 2,192,540	\$ 2,192,540	-

Thank You

- Are there any questions?

