



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Budget 1	2026 Department - 2025 Adopted
Fund 100	General Fund					
EXPENSE						
Department 0100 - Board of Supervisors						
Activity 0120 - IDC						
Personal Services						
Salaries and Wages						
401.300	Wages	146,023.00	154,132.00	110,405.30	146,023.00	.00
401.600	Overtime Wages	.00	.00	27.40	.00	.00
401.800	Salary Adjustments	.00	.00	.00	9,343.00	9,343.00
<i>Salaries and Wages Totals</i>		<u>\$146,023.00</u>	<u>\$154,132.00</u>	<u>\$110,432.70</u>	<u>\$155,366.00</u>	<u>\$9,343.00</u>
Employee Benefits						
402.100	O.A.S.I. Contributions	11,171.00	11,792.00	7,884.78	11,171.00	.00
402.200	Arizona State Retirement	18,425.00	19,421.00	13,549.87	18,425.00	.00
402.600	Workers' Compensation Ins	328.00	346.00	240.15	328.00	.00
402.700	Health Insurance	20,578.00	20,578.00	16,325.60	20,578.00	.00
402.710	Dental Insurance	150.00	150.00	81.00	150.00	.00
<i>Employee Benefits Totals</i>		<u>\$50,652.00</u>	<u>\$52,287.00</u>	<u>\$38,081.40</u>	<u>\$50,652.00</u>	<u>\$0.00</u>
<i>Personal Services Totals</i>		<u>\$196,675.00</u>	<u>\$206,419.00</u>	<u>\$148,514.10</u>	<u>\$206,018.00</u>	<u>\$9,343.00</u>
Supplies						
Office Supplies						
411.100	General Office Supplies	800.00	800.00	165.71	800.00	.00
<i>Office Supplies Totals</i>		<u>\$800.00</u>	<u>\$800.00</u>	<u>\$165.71</u>	<u>\$800.00</u>	<u>\$0.00</u>
<i>Supplies Totals</i>		<u>\$800.00</u>	<u>\$800.00</u>	<u>\$165.71</u>	<u>\$800.00</u>	<u>\$0.00</u>
Contractual Services						
Communication						
422.120	Cellular Phone Service	600.00	600.00	362.74	600.00	.00
422.200	Long Distance	50.00	50.00	.00	50.00	.00
422.500	Postage	50.00	50.00	7.59	50.00	.00
<i>Communication Totals</i>		<u>\$700.00</u>	<u>\$700.00</u>	<u>\$370.33</u>	<u>\$700.00</u>	<u>\$0.00</u>
Travel, Training, & Emp. Mileage						
423.100	Travel Expenditures	2,000.00	1,330.00	1,032.74	2,000.00	.00
423.300	Meals and Lodging	1,770.00	1,770.00	.00	1,770.00	.00
423.400	Training	.00	670.00	669.44	.00	.00
<i>Travel, Training, & Emp. Mileage Totals</i>		<u>\$3,770.00</u>	<u>\$3,770.00</u>	<u>\$1,702.18</u>	<u>\$3,770.00</u>	<u>\$0.00</u>
<i>Contractual Services Totals</i>		<u>\$4,470.00</u>	<u>\$4,470.00</u>	<u>\$2,072.51</u>	<u>\$4,470.00</u>	<u>\$0.00</u>
Support and Care of Persons						
Support and Care of Persons						
431.320	Mental Hlth Support&Care	10,000.00	10,000.00	.00	10,000.00	.00
<i>Support and Care of Persons Totals</i>		<u>\$10,000.00</u>	<u>\$10,000.00</u>	<u>\$0.00</u>	<u>\$10,000.00</u>	<u>\$0.00</u>
<i>Support and Care of Persons Totals</i>		<u>\$10,000.00</u>	<u>\$10,000.00</u>	<u>\$0.00</u>	<u>\$10,000.00</u>	<u>\$0.00</u>



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Account	Account Description	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Budget 1	2026 Department - 2025 Adopted
Fund 100 - General Fund						
EXPENSE						
Department 0100 - Board of Supervisors						
Activity 0120 - IDC						
<i>Judicial Expenditures</i>						
<i>Judicial Related Expenses</i>						
432.140	Witness Fees & Charges	18,000.00	18,000.00	.00	18,000.00	.00
432.210	Court Investigation	15,000.00	10,000.00	.00	15,000.00	.00
432.310	Juvenile Indigent Def	66,000.00	66,000.00	11,806.50	66,000.00	.00
432.311	Dependency	164,000.00	.00	.00	115,000.00	(49,000.00)
432.320	Adult Indigent Defense	78,000.00	78,000.00	83,174.22	88,000.00	10,000.00
432.321	Felony	196,000.00	490,000.00	399,074.28	365,000.00	169,000.00
432.322	Misdemeanor	156,000.00	226,000.00	106,519.00	226,000.00	70,000.00
<i>Judicial Related Expenses Totals</i>		<u>\$693,000.00</u>	<u>\$888,000.00</u>	<u>\$600,574.00</u>	<u>\$893,000.00</u>	<u>\$200,000.00</u>
<i>Judicial Expenditures Totals</i>		<u>\$693,000.00</u>	<u>\$888,000.00</u>	<u>\$600,574.00</u>	<u>\$893,000.00</u>	<u>\$200,000.00</u>
Activity 0120 - IDC Totals		<u>\$904,945.00</u>	<u>\$1,109,689.00</u>	<u>\$751,326.32</u>	<u>\$1,114,288.00</u>	<u>\$209,343.00</u>
Department 0100 - Board of Supervisors Totals		<u>\$904,945.00</u>	<u>\$1,109,689.00</u>	<u>\$751,326.32</u>	<u>\$1,114,288.00</u>	<u>\$209,343.00</u>
EXPENSE TOTALS		<u>\$904,945.00</u>	<u>\$1,109,689.00</u>	<u>\$751,326.32</u>	<u>\$1,114,288.00</u>	<u>\$209,343.00</u>
Fund 100 - General Fund Totals						
EXPENSE TOTALS		<u>\$904,945.00</u>	<u>\$1,109,689.00</u>	<u>\$751,326.32</u>	<u>\$1,114,288.00</u>	<u>\$209,343.00</u>
Fund 100 - General Fund Totals		<u>(\$904,945.00)</u>	<u>(\$1,109,689.00)</u>	<u>(\$751,326.32)</u>	<u>(\$1,114,288.00)</u>	<u>(\$209,343.00)</u>
Fund 102 - State Aid to Indigent Defense						
REVENUE						
Department 0100 - Board of Supervisors						
Activity 0120 - IDC						
<i>Intergovernmental Revenues</i>						
<i>State Government Grants</i>						
336.100	State Op Grnt-Categorical	252,000.00	252,000.00	.00	102,000.00	(150,000.00)
<i>State Government Grants Totals</i>		<u>\$252,000.00</u>	<u>\$252,000.00</u>	<u>\$0.00</u>	<u>\$102,000.00</u>	<u>(\$150,000.00)</u>
<i>Intergovernmental Revenues Totals</i>		<u>\$252,000.00</u>	<u>\$252,000.00</u>	<u>\$0.00</u>	<u>\$102,000.00</u>	<u>(\$150,000.00)</u>



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Budget 1	2026 Department - 2025 Adopted
Fund 102	State Aid to Indigent Defense					
REVENUE						
Department 0100 - Board of Supervisors						
Activity 0120 - IDC						
Interest on investments						
Interest Revenues						
361.000	Interest Revenue	100.00	100.00	.00	.00	(100.00)
	<i>Interest Revenues Totals</i>	<u>\$100.00</u>	<u>\$100.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>(\$100.00)</u>
	<i>Interest on investments Totals</i>	<u>\$100.00</u>	<u>\$100.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>(\$100.00)</u>
<i>Cash Carry Forward</i>						
<i>Cash Carry Forward</i>						
398.000	Cash Carry Forward	334,609.00	305,646.00	.00	95,263.00	(239,346.00)
	<i>Cash Carry Forward Totals</i>	<u>\$334,609.00</u>	<u>\$305,646.00</u>	<u>\$0.00</u>	<u>\$95,263.00</u>	<u>(\$239,346.00)</u>
	<i>Cash Carry Forward Totals</i>	<u>\$334,609.00</u>	<u>\$305,646.00</u>	<u>\$0.00</u>	<u>\$95,263.00</u>	<u>(\$239,346.00)</u>
	Activity 0120 - IDC Totals	<u>\$586,709.00</u>	<u>\$557,746.00</u>	<u>\$0.00</u>	<u>\$197,263.00</u>	<u>(\$389,446.00)</u>
	Department 0100 - Board of Supervisors Totals	<u>\$586,709.00</u>	<u>\$557,746.00</u>	<u>\$0.00</u>	<u>\$197,263.00</u>	<u>(\$389,446.00)</u>
	REVENUE TOTALS	<u>\$586,709.00</u>	<u>\$557,746.00</u>	<u>\$0.00</u>	<u>\$197,263.00</u>	<u>(\$389,446.00)</u>
EXPENSE						
Department 0100 - Board of Supervisors						
Activity 0120 - IDC						
Judicial Expenditures						
Judicial Related Expenses						
432.311	Dependency	586,709.00	557,746.00	169,791.50	197,263.00	(389,446.00)
	<i>Judicial Related Expenses Totals</i>	<u>\$586,709.00</u>	<u>\$557,746.00</u>	<u>\$169,791.50</u>	<u>\$197,263.00</u>	<u>(\$389,446.00)</u>
	<i>Judicial Expenditures Totals</i>	<u>\$586,709.00</u>	<u>\$557,746.00</u>	<u>\$169,791.50</u>	<u>\$197,263.00</u>	<u>(\$389,446.00)</u>
	Activity 0120 - IDC Totals	<u>\$586,709.00</u>	<u>\$557,746.00</u>	<u>\$169,791.50</u>	<u>\$197,263.00</u>	<u>(\$389,446.00)</u>
	Department 0100 - Board of Supervisors Totals	<u>\$586,709.00</u>	<u>\$557,746.00</u>	<u>\$169,791.50</u>	<u>\$197,263.00</u>	<u>(\$389,446.00)</u>
	EXPENSE TOTALS	<u>\$586,709.00</u>	<u>\$557,746.00</u>	<u>\$169,791.50</u>	<u>\$197,263.00</u>	<u>(\$389,446.00)</u>
Fund 102	State Aid to Indigent Defense Totals					
	REVENUE TOTALS	<u>\$586,709.00</u>	<u>\$557,746.00</u>	<u>\$0.00</u>	<u>\$197,263.00</u>	<u>(\$389,446.00)</u>
	EXPENSE TOTALS	<u>\$586,709.00</u>	<u>\$557,746.00</u>	<u>\$169,791.50</u>	<u>\$197,263.00</u>	<u>(\$389,446.00)</u>
Fund 102	State Aid to Indigent Defense Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>(\$169,791.50)</u>	<u>\$0.00</u>	<u>\$0.00</u>



Budget Worksheet Report

Budget Year 2026

Account	Account Description	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Budget 1	2026 Department - 2025 Adopted
Fund 575	Title IV-E IDC					
REVENUE						
Department 0100 - Board of Supervisors						
Activity 0120 - IDC						
Intergovernmental Revenues						
Federal Government Grants						
332.100	Fed Op Grant-Categorical	90,000.00	90,000.00	86,312.37	115,083.00	25,083.00
	<i>Federal Government Grants Totals</i>	<u>\$90,000.00</u>	<u>\$90,000.00</u>	<u>\$86,312.37</u>	<u>\$115,083.00</u>	<u>\$25,083.00</u>
	<i>Intergovernmental Revenues Totals</i>	<u>\$90,000.00</u>	<u>\$90,000.00</u>	<u>\$86,312.37</u>	<u>\$115,083.00</u>	<u>\$25,083.00</u>
<i>Cash Carry Forward</i>						
<i>Cash Carry Forward</i>						
398.000	Cash Carry Forward	167,504.00	156,888.00	.00	214,752.00	47,248.00
	<i>Cash Carry Forward Totals</i>	<u>\$167,504.00</u>	<u>\$156,888.00</u>	<u>\$0.00</u>	<u>\$214,752.00</u>	<u>\$47,248.00</u>
	<i>Cash Carry Forward Totals</i>	<u>\$167,504.00</u>	<u>\$156,888.00</u>	<u>\$0.00</u>	<u>\$214,752.00</u>	<u>\$47,248.00</u>
	Activity 0120 - IDC Totals	<u>\$257,504.00</u>	<u>\$246,888.00</u>	<u>\$86,312.37</u>	<u>\$329,835.00</u>	<u>\$72,331.00</u>
	Department 0100 - Board of Supervisors Totals	<u>\$257,504.00</u>	<u>\$246,888.00</u>	<u>\$86,312.37</u>	<u>\$329,835.00</u>	<u>\$72,331.00</u>
	REVENUE TOTALS	<u>\$257,504.00</u>	<u>\$246,888.00</u>	<u>\$86,312.37</u>	<u>\$329,835.00</u>	<u>\$72,331.00</u>
EXPENSE						
Department 0100 - Board of Supervisors						
Activity 0120 - IDC						
Personal Services						
Salaries and Wages						
401.300	Wages	86,000.00	86,000.00	26,327.26	35,597.00	(50,403.00)
	<i>Salaries and Wages Totals</i>	<u>\$86,000.00</u>	<u>\$86,000.00</u>	<u>\$26,327.26</u>	<u>\$35,597.00</u>	<u>(\$50,403.00)</u>
<i>Employee Benefits</i>						
402.100	O.A.S.I. Contributions	6,579.00	6,579.00	1,953.23	2,724.00	(3,855.00)
402.200	Arizona State Retirement	10,569.00	10,569.00	3,230.31	4,375.00	(6,194.00)
402.600	Workers' Compensation Ins	154.00	154.00	55.48	74.00	(80.00)
402.700	Health Insurance	13,200.00	13,200.00	4,692.62	6,235.00	(6,965.00)
402.710	Dental Insurance	66.00	66.00	20.47	30.00	(36.00)
	<i>Employee Benefits Totals</i>	<u>\$30,568.00</u>	<u>\$30,568.00</u>	<u>\$9,952.11</u>	<u>\$13,438.00</u>	<u>(\$17,130.00)</u>
	<i>Personal Services Totals</i>	<u>\$116,568.00</u>	<u>\$116,568.00</u>	<u>\$36,279.37</u>	<u>\$49,035.00</u>	<u>(\$67,533.00)</u>
<i>Contractual Services</i>						
<i>Travel, Training, & Emp. Mileage</i>						
423.200	Conference Registration	1,500.00	1,500.00	.00	1,500.00	.00
423.300	Meals and Lodging	5,500.00	5,500.00	17.00	6,500.00	1,000.00
423.400	Training	2,000.00	2,000.00	154.00	5,000.00	3,000.00
423.700	Personal Vehicle Mileage Reimb	1,000.00	1,000.00	586.04	2,000.00	1,000.00
	<i>Travel, Training, & Emp. Mileage Totals</i>	<u>\$10,000.00</u>	<u>\$10,000.00</u>	<u>\$757.04</u>	<u>\$15,000.00</u>	<u>\$5,000.00</u>
	<i>Contractual Services Totals</i>	<u>\$10,000.00</u>	<u>\$10,000.00</u>	<u>\$757.04</u>	<u>\$15,000.00</u>	<u>\$5,000.00</u>



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Account	Account Description	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Budget 1	2026 Department - 2025 Adopted
Fund	575 - Title IV-E IDC					
	EXPENSE					
	Department 0100 - Board of Supervisors					
	Activity 0120 - IDC					
	Judicial Expenditures					
	Judicial Related Expenses					
432.311	Dependency	10,000.00	10,000.00	.00	20,000.00	10,000.00
	<i>Judicial Related Expenses Totals</i>	<u>\$10,000.00</u>	<u>\$10,000.00</u>	<u>\$0.00</u>	<u>\$20,000.00</u>	<u>\$10,000.00</u>
	<i>Judicial Expenditures Totals</i>	<u>\$10,000.00</u>	<u>\$10,000.00</u>	<u>\$0.00</u>	<u>\$20,000.00</u>	<u>\$10,000.00</u>
	Contingency Accounts					
	Contingency					
491.300	Contingency-Invest.Loss	120,936.00	110,320.00	.00	245,800.00	124,864.00
	<i>Contingency Totals</i>	<u>\$120,936.00</u>	<u>\$110,320.00</u>	<u>\$0.00</u>	<u>\$245,800.00</u>	<u>\$124,864.00</u>
	<i>Contingency Accounts Totals</i>	<u>\$120,936.00</u>	<u>\$110,320.00</u>	<u>\$0.00</u>	<u>\$245,800.00</u>	<u>\$124,864.00</u>
	Activity 0120 - IDC Totals	<u>\$257,504.00</u>	<u>\$246,888.00</u>	<u>\$37,036.41</u>	<u>\$329,835.00</u>	<u>\$72,331.00</u>
	Department 0100 - Board of Supervisors Totals	<u>\$257,504.00</u>	<u>\$246,888.00</u>	<u>\$37,036.41</u>	<u>\$329,835.00</u>	<u>\$72,331.00</u>
	EXPENSE TOTALS	<u>\$257,504.00</u>	<u>\$246,888.00</u>	<u>\$37,036.41</u>	<u>\$329,835.00</u>	<u>\$72,331.00</u>
	Fund 575 - Title IV-E IDC Totals					
	REVENUE TOTALS	<u>\$257,504.00</u>	<u>\$246,888.00</u>	<u>\$86,312.37</u>	<u>\$329,835.00</u>	<u>\$72,331.00</u>
	EXPENSE TOTALS	<u>\$257,504.00</u>	<u>\$246,888.00</u>	<u>\$37,036.41</u>	<u>\$329,835.00</u>	<u>\$72,331.00</u>
	Fund 575 - Title IV-E IDC Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$49,275.96</u>	<u>\$0.00</u>	<u>\$0.00</u>
	Net Grand Totals					
	REVENUE GRAND TOTALS	<u>\$844,213.00</u>	<u>\$804,634.00</u>	<u>\$86,312.37</u>	<u>\$527,098.00</u>	<u>(\$317,115.00)</u>
	EXPENSE GRAND TOTALS	<u>\$1,749,158.00</u>	<u>\$1,914,323.00</u>	<u>\$958,154.23</u>	<u>\$1,641,386.00</u>	<u>(\$107,772.00)</u>
	Net Grand Totals	<u>(\$904,945.00)</u>	<u>(\$1,109,689.00)</u>	<u>(\$871,841.86)</u>	<u>(\$1,114,288.00)</u>	<u>(\$209,343.00)</u>