

Account Number	Account Description	2026 Adopted Budget	2026 Amended Budget	2027 Department	Variance Adopted to 2027	Variance Amended to 2027	2025 Actual Amount	2026 Actual Amount	Department Comments
Fund: 100 - General Fund									
REVENUES									
Department: 0950 - JP5 - Sierra Vista									
335.300	J.P. Salary Reimbursement	58,800.00	58,800.00	60,414.00	1,614.00	1,614.00	56,284.66	28,629.49	
337.300	Cities Reimb. IGA	345,102.00	345,102.00	345,102.00	0.00	0.00	280,985.00	345,102.00	
341.110	Justice Court Fees	100,000.00	100,000.00	100,000.00	0.00	0.00	95,845.50	67,959.65	
351.110	Justice Court Fines	260,000.00	260,000.00	235,000.00	(25,000.00)	(25,000.00)	295,953.67	161,743.70	
351.130	Magistrate Court Fines	1,500.00	1,500.00	1,500.00	0.00	0.00	2,164.28	105.14	
352.100	Bond Forfeitures	5,000.00	5,000.00	8,000.00	3,000.00	3,000.00	6,686.97	7,734.25	
399.000	Miscellaneous Revenue	60,000.00	60,000.00	65,000.00	5,000.00	5,000.00	77,593.04	59,900.94	
Department Total: 0950 - JP5 - Sierra Vista		\$830,402.00	\$830,402.00	\$815,016.00	(\$15,386.00)	(\$15,386.00)	\$815,513.12	\$671,175.17	
REVENUES Total		\$830,402.00	\$830,402.00	\$815,016.00	(\$15,386.00)	(\$15,386.00)	\$815,513.12	\$671,175.17	
EXPENSES									
Department: 0950 - JP5 - Sierra Vista									
Activity: 9 - No Activity									
401.100	Elected Officials Wages	136,500.00	136,500.00	140,000.00	3,500.00	3,500.00	130,011.42	100,918.44	
401.300	Wages	546,170.00	569,556.00	569,556.00	23,386.00	0.00	497,686.96	397,794.00	
401.500	Temporary Wages	136,500.00	136,500.00	112,000.00	(24,500.00)	(24,500.00)	92,461.43	79,039.99	
401.600	Overtime Wages	0.00	0.00	0.00	0.00	0.00	436.20	556.30	
402.100	O.A.S.I. Contributions	61,801.00	63,590.00	62,850.00	1,049.00	(740.00)	52,774.91	42,265.07	
402.200	Arizona State Retirement	82,331.00	85,137.00	81,650.00	(681.00)	(3,487.00)	72,264.85	57,080.17	
402.300	Elected Officials Retire	81,599.00	81,599.00	83,635.00	2,036.00	2,036.00	68,822.83	60,298.77	
402.600	Workers' Compensation Ins	675.00	909.00	1,890.00	1,215.00	981.00	374.19	809.46	
402.700	Health Insurance	72,060.00	72,060.00	140,975.00	68,915.00	68,915.00	65,229.92	70,161.57	
402.710	Dental Insurance	880.00	880.00	925.00	45.00	45.00	499.23	583.71	
411.100	General Office Supplies	19,000.00	10,600.00	13,000.00	(6,000.00)	2,400.00	16,610.24	7,804.39	
411.200	Books, Dues & Subscrip	4,000.00	4,000.00	4,000.00	0.00	0.00	5,304.07	2,573.76	
412.800	Clothing, Uniforms Supply	0.00	0.00	0.00	0.00	0.00	313.80	0.00	
414.000	Small Tools & Minor Equip	600.00	4,000.00	6,000.00	5,400.00	2,000.00	0.00	488.77	
414.100	Office Furniture/Equip	0.00	0.00	0.00	0.00	0.00	6,224.25	0.00	
420.000	Fleet Charges	600.00	600.00	600.00	0.00	0.00	735.35	469.70	
421.000	Professional Services	500.00	510.00	500.00	0.00	(10.00)	0.00	510.00	
422.500	Postage	2,800.00	2,800.00	2,800.00	0.00	0.00	3,218.24	1,779.39	
423.000	Travel, Training & Members	2,000.00	2,000.00	2,000.00	0.00	0.00	1,573.51	902.15	
423.700	Personal Vehicle Mileage Reimb	250.00	240.00	250.00	0.00	10.00	0.00	0.00	
425.900	Misc Printing & Binding	5,000.00	5,000.00	5,000.00	0.00	0.00	6,377.15	2,823.65	
428.000	Operating Leases & Rental	17,100.00	23,750.00	18,250.00	1,150.00	(5,500.00)	5,247.38	23,127.48	
428.100	Office Equip Oper Lease	6,500.00	5,500.00	6,500.00	0.00	1,000.00	6,335.74	3,823.05	
432.330	Credit Disputes	500.00	0.00	100.00	(400.00)	100.00	43.98	0.00	
499.000	Miscellaneous Expenses	50.00	0.00	0.00	(50.00)	0.00	0.00	0.00	
499.001	Refunds/Rebates	50.00	0.00	0.00	(50.00)	0.00	0.00	0.00	
699.000	Cash Over/Short	50.00	0.00	0.00	(50.00)	0.00	0.00	0.00	
Activity Total: 9 - No Activity		\$1,177,516.00	\$1,205,731.00	\$1,252,481.00	\$74,965.00	\$46,750.00	\$1,032,545.65	\$853,809.82	
Department Total: 0950 - JP5 - Sierra Vista		\$1,177,516.00	\$1,205,731.00	\$1,252,481.00	\$74,965.00	\$46,750.00	\$1,032,545.65	\$853,809.82	
EXPENSES Total		\$1,177,516.00	\$1,205,731.00	\$1,252,481.00	\$74,965.00	\$46,750.00	\$1,032,545.65	\$853,809.82	
Fund REVENUE Total: 100 - General Fund		\$830,402.00	\$830,402.00	\$815,016.00	(\$15,386.00)	(\$15,386.00)	\$815,513.12	\$671,175.17	
Fund EXPENSE Total: 100 - General Fund		\$1,177,516.00	\$1,205,731.00	\$1,252,481.00	\$74,965.00	\$46,750.00	\$1,032,545.65	\$853,809.82	
Fund Total: 100 - General Fund		(\$347,114.00)	(\$375,329.00)	(\$437,465.00)	(\$90,351.00)	(\$62,136.00)	(\$217,032.53)	(\$182,634.65)	

Fund: 166 - SB 1398

REVENUES

Department: 0950 - JP5 - Sierra Vista

Activity: 9 - No Activity

Account Number	Account Description	2026 Adopted Budget	2026 Amended Budget	2027 Department	Variance Adopted to 2027	Variance Amended to 2027	2025 Actual Amount	2026 Actual Amount	Department Comments
398.000	Cash Carry Forward	0.00	6,542.00	0.00	0.00	(6,542.00)	0.00	0.00	
Activity Total: 9 - No Activity		\$0.00	\$6,542.00	\$0.00	\$0.00	(\$6,542.00)	\$0.00	\$0.00	
Department Total: 0950 - JP5 - Sierra Vista		\$0.00	\$6,542.00	\$0.00	\$0.00	(\$6,542.00)	\$0.00	\$0.00	
REVENUES Total		\$0.00	\$6,542.00	\$0.00	\$0.00	(\$6,542.00)	\$0.00	\$0.00	
EXPENSES									
Department: 0950 - JP5 - Sierra Vista									
Activity: 9 - No Activity									
428.000	Operating Leases & Rental	0.00	6,542.00	0.00	0.00	(6,542.00)	6,490.58	6,542.00	
Activity Total: 9 - No Activity		\$0.00	\$6,542.00	\$0.00	\$0.00	(\$6,542.00)	\$6,490.58	\$6,542.00	
Department Total: 0950 - JP5 - Sierra Vista		\$0.00	\$6,542.00	\$0.00	\$0.00	(\$6,542.00)	\$6,490.58	\$6,542.00	
EXPENSES Total		\$0.00	\$6,542.00	\$0.00	\$0.00	(\$6,542.00)	\$6,490.58	\$6,542.00	
Fund REVENUE Total: 166 - SB 1398		\$0.00	\$6,542.00	\$0.00	\$0.00	(\$6,542.00)	\$0.00	\$0.00	
Fund EXPENSE Total: 166 - SB 1398		\$0.00	\$6,542.00	\$0.00	\$0.00	(\$6,542.00)	\$6,490.58	\$6,542.00	
Fund Total: 166 - SB 1398		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$6,490.58)	(\$6,542.00)	
Fund: 305 - Local JCEF JP #5									
REVENUES									
Department: 0950 - JP5 - Sierra Vista									
341.110	Justice Court Fees	15,000.00	15,000.00	15,000.00	0.00	0.00	18,261.44	11,975.54	
361.000	Interest Revenue	2,000.00	2,000.00	4,000.00	2,000.00	2,000.00	4,675.64	3,757.61	
398.000	Cash Carry Forward	164,433.00	166,953.00	178,158.00	13,725.00	11,205.00	0.00	0.00	
Department Total: 0950 - JP5 - Sierra Vista		\$181,433.00	\$183,953.00	\$197,158.00	\$15,725.00	\$13,205.00	\$22,937.08	\$15,733.15	
REVENUES Total		\$181,433.00	\$183,953.00	\$197,158.00	\$15,725.00	\$13,205.00	\$22,937.08	\$15,733.15	
EXPENSES									
Department: 0950 - JP5 - Sierra Vista									
Activity: 9 - No Activity									
428.000	Operating Leases & Rental	40,000.00	40,000.00	15,000.00	(25,000.00)	(25,000.00)	0.00	5,690.73	
432.330	Credit Disputes	500.00	500.00	500.00	0.00	0.00	0.00	0.00	
454.900	Miscellaneous Cap Equip	0.00	0.00	110,000.00	110,000.00	110,000.00	0.00	0.00	
491.100	Contingency	135,429.00	137,949.00	67,213.00	(68,216.00)	(70,736.00)	0.00	0.00	
550.000	Transfer To Other Funds	5,504.00	5,504.00	4,445.00	(1,059.00)	(1,059.00)	5,201.00	5,504.00	
Activity Total: 9 - No Activity		\$181,433.00	\$183,953.00	\$197,158.00	\$15,725.00	\$13,205.00	\$5,201.00	\$11,194.73	
Department Total: 0950 - JP5 - Sierra Vista		\$181,433.00	\$183,953.00	\$197,158.00	\$15,725.00	\$13,205.00	\$5,201.00	\$11,194.73	
EXPENSES Total		\$181,433.00	\$183,953.00	\$197,158.00	\$15,725.00	\$13,205.00	\$5,201.00	\$11,194.73	
Fund REVENUE Total: 305 - Local JCEF JP #5		\$181,433.00	\$183,953.00	\$197,158.00	\$15,725.00	\$13,205.00	\$22,937.08	\$15,733.15	
Fund EXPENSE Total: 305 - Local JCEF JP #5		\$181,433.00	\$183,953.00	\$197,158.00	\$15,725.00	\$13,205.00	\$5,201.00	\$11,194.73	
Fund Total: 305 - Local JCEF JP #5		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,736.08	\$4,538.42	
Fund: 315 - JP 5 Enhancement Fund									
REVENUES									
Department: 0950 - JP5 - Sierra Vista									
341.100	Court Costs,Fees & Chgs	60,000.00	60,000.00	60,000.00	0.00	0.00	66,498.66	41,786.02	
361.000	Interest Revenue	1,000.00	1,000.00	3,000.00	2,000.00	2,000.00	3,565.57	3,397.37	
398.000	Cash Carry Forward	136,364.00	162,980.00	184,328.00	47,964.00	21,348.00	0.00	0.00	
Department Total: 0950 - JP5 - Sierra Vista		\$197,364.00	\$223,980.00	\$247,328.00	\$49,964.00	\$23,348.00	\$70,064.23	\$45,183.39	
REVENUES Total		\$197,364.00	\$223,980.00	\$247,328.00	\$49,964.00	\$23,348.00	\$70,064.23	\$45,183.39	
EXPENSES									
Department: 0950 - JP5 - Sierra Vista									
Activity: 9 - No Activity									
401.300	Wages	39,563.00	39,563.00	39,411.00	(152.00)	(152.00)	866.73	19,175.69	
401.600	Overtime Wages	532.00	532.00	546.00	14.00	14.00	0.00	0.00	
402.100	O.A.S.I. Contributions	3,027.00	3,027.00	3,015.00	(12.00)	(12.00)	61.99	1,368.97	
402.200	Arizona State Retirement	4,748.00	4,748.00	4,722.00	(26.00)	(26.00)	103.24	2,300.66	
402.600	Workers' Compensation Ins	40.00	40.00	91.00	51.00	51.00	1.22	26.86	

Account Number	Account Description	2026 Adopted Budget	2026 Amended Budget	2027 Department	Variance Adopted to 2027	Variance Amended to 2027	2025 Actual Amount	2026 Actual Amount	Department Comments
402.700	Health Insurance	8,048.00	8,048.00	8,773.00	725.00	725.00	0.00	5,067.92	
402.710	Dental Insurance	42.00	42.00	42.00	0.00	0.00	0.00	23.84	
411.100	General Office Supplies	5,000.00	5,000.00	5,000.00	0.00	0.00	0.00	0.00	
414.100	Office Furniture/Equip	7,000.00	7,000.00	7,000.00	0.00	0.00	0.00	0.00	
428.000	Operating Leases & Rental	38,500.00	38,500.00	10,000.00	(28,500.00)	(28,500.00)	25,452.74	0.00	
429.500	Data Proc Repair & Maint	0.00	0.00	110,000.00	110,000.00	110,000.00	0.00	0.00	
432.330	Credit Disputes	500.00	500.00	500.00	0.00	0.00	0.00	0.00	
491.100	Contingency	90,364.00	116,980.00	58,228.00	(32,136.00)	(58,752.00)	0.00	0.00	
Activity Total: 9 - No Activity		\$197,364.00	\$223,980.00	\$247,328.00	\$49,964.00	\$23,348.00	\$26,485.92	\$27,963.94	
Department Total: 0950 - JP5 - Sierra Vista		\$197,364.00	\$223,980.00	\$247,328.00	\$49,964.00	\$23,348.00	\$26,485.92	\$27,963.94	
EXPENSES Total		\$197,364.00	\$223,980.00	\$247,328.00	\$49,964.00	\$23,348.00	\$26,485.92	\$27,963.94	
Fund REVENUE	Total: 315 - JP 5 Enhancement Fund	\$197,364.00	\$223,980.00	\$247,328.00	\$49,964.00	\$23,348.00	\$70,064.23	\$45,183.39	
Fund EXPENSE	Total: 315 - JP 5 Enhancement Fund	\$197,364.00	\$223,980.00	\$247,328.00	\$49,964.00	\$23,348.00	\$26,485.92	\$27,963.94	
Fund Total: 315 - JP 5 Enhancement Fund		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$43,578.31	\$17,219.45	
REVENUE GRAND Totals:		\$1,209,199.00	\$1,244,877.00	\$1,259,502.00	\$50,303.00	\$14,625.00	\$908,514.43	\$732,091.71	
EXPENSE GRAND Totals:		\$1,556,313.00	\$1,620,206.00	\$1,696,967.00	\$140,654.00	\$76,761.00	\$1,070,723.15	\$899,510.49	
Grand Totals:		(\$347,114.00)	(\$375,329.00)	(\$437,465.00)	(\$90,351.00)	(\$62,136.00)	(\$162,208.72)	(\$167,418.78)	