

Sheriff – Fund 2300.000.018

Fund Balance 7/1/2025 to 12/31/2025

Budgeted	Expended	Unexpended	% Used
\$3,738,702.24	\$1,828,169.27	\$1,910,532.97	48.90

Note for line item 111 – Sheriff P/R Perm FTE: This item is not over budget. However, while reviewing budget and expenditure information, an inaccuracy in one officer’s hourly wage rate was found. The department is going to work with accounting to review all department staff wages, determine if they are receiving the correct hourly wage, and correct any that are not.

Line Items over 60% Spent

- 121 – Overtime

Budgeted	Expended	Unexpended	% Used
\$130,000.00	\$95,464.13	\$34,535.87	73.43

- Explanation: The department is examining these. The \$11,000 overtime at the beginning of July is due to extra staffing required because Park County hosts the Livingston Round and other major events surrounding the fourth of July. The \$13,000 expense was the 10-day Griebel trial.
- Plan – To further examine and match these expenses to the events that caused them (ex. Cultural/community, emergency, or weather events).

- 351 – Sheriff New Hire Services

Budgeted	Expended	Unexpended	% Used
\$4,000.00	\$6,547.84	-\$2,547.84	163.70

- Explanation – Five of these expenses are incorrectly coded.
- Plan – If the coded corrections are made, this item is under budget.

- 356 – Sheriff Smartcop/Verizon Exp

Budgeted	Expended	Unexpended	% Used
\$40,000.00	\$37,629.26	\$2,370.74	94.07

- Explanation – Potential miscoding: it appears several telephone charges are listed here and should be in line 342.
- Plan – Work the accounting to correct.

- 360 – Sheriff Vehicle Maintenance/Repair Services

Budgeted	Expended	Unexpended	% Used
\$50,000.00	\$43,332.38	\$6,667.62	86.66%

- Explanation – Multiple older vehicles have required significant repairs (21-02 Tahoe transmission failed and later had engine failure for a total cost of approximately \$14,000 for parts and labor); 2020 Ram 2500 Deputy Jackson experienced engine failure (costing approximately \$15,000 for parts and labor)
- Plan – One new vehicle has been ordered and will arrive prior to the end of the FY26 fiscal year.

- 380– Sheriff Training Services

Budgeted	Expended	Unexpended	% Used
\$10,000.00	\$13,758.95	-\$3,758.95	137.59

- Explanation – New this year, travel to training is included. In previous years, travel to training was listed under sheriff’s travel. This year, the sheriff’s travel line (370) is at 31% used.
- Plan – Shift budgeted line item amounts in 370 and 380.

- 530 – Sheriff Building and Equipment Rental

Budgeted	Expended	Unexpended	% Used
\$3,000.00	\$2,212.33	\$787.67	73.74

- Explanation – Paying for three copiers. One copier is used in the jail, and one is used in the SAR building.
- Plan – Accurately code expenses.

- 533 – Sheriff GETAC Lease

Budgeted	Expended	Unexpended	% Used
\$27,500.00	\$26,640.43	\$859.57	96.87

- Explanation – One-time expense for the computer (paid in October).
- Plan – No further expenditures this year.

- 620 – Sheriff Interest

Budgeted	Expended	Unexpended	% Used
\$1,600.00	\$1,000.00	\$433.13	72.93

- Explanation – Line items 610 and 620 reflect the Gardiner office rental combined (with principal and interest). January rental is included in this July – December report.
- Plan – To distribute budgeted amounts that more accurately reflect true interest and principal costs next year.

- 940 – Sheriff Capital Outlay

Budgeted	Expended	Unexpended	% Used
\$150,000.00	\$101,163.16	\$48,836.84	67.44

- Explanation – Need further review.
- Plan – This is an item of concern. I would like to schedule a special meeting to discuss this.

- 220 – Sheriff’s Concealed Weapons

Budgeted	Expended	Unexpended	% Used
\$100.00	\$88.46	\$11.54	88.46

- Explanation – Miscoded. This is a jail supply expense.
- Plan – Recode appropriately.

Unbudgeted Expenses – Sheriff

- 130 – Sheriff P/R Sick/Vac Payout - \$1,445.80
 - Unexpected departure of detention center staff.
- 358 – Sheriff Services - Other (Security Solutions) - \$1,376.23
 - Need clarification. Probably miscoded. Need to view the actual bill.

- 370 – Sheriff Reserves Travel - \$183.50
 - Miscoded. Needs to move to Sheriff’s travel.
- 730 – Sheriff COL FY26 NCHIP Grant Reimbursement \$3,740.00
 - Grant revenue from the NCHIP offsets this cost.
- 111- Sheriff Community Service P/R FTE - \$695.23
 - Need clarification. Will work with accounting.
- 141-Sheriff Community Service P/R Benefits - \$200.27
 - Need clarification. Will work with accounting.

Sheriff Jail Fund 2300.000.019

- 121 – Sheriff Jail Overtime

Budgeted	Expended	Unexpended	% Used
\$30,000.00	\$ 53,906.59	- \$23,906.59	179.69%

- Explanation – The detention center is staffed on 12-hour shifts. Every two weeks, there are 84 hours worked. This results in every employee earning four hours of overtime for each pay period.
- Plan – Will review.

- 220 – Sheriff Jail Operating Supplies

Budgeted	Expended	Unexpended	% Used
\$19,000.00	\$15,492.27	\$3,507.73	81.54%

- Explanation –
- Plan –

- 351 – Sheriff Jail Inmate Medical, Dental

Budgeted	Expended	Unexpended	% Used
\$45,000.00	\$57,190.25	(\$12,190.25)	127.09

- Explanation –
- Plan –

- 361 – Sheriff Jail Vehicle Repair & Maintenance

Budgeted	Expended	Unexpended	% Used
\$2,500.00	\$2,113.17	\$386.83	84.53%

- Explanation –
- Plan –

- 361 – Sheriff Jail Travel

Budgeted	Expended	Unexpended	% Used
\$300.00	\$4,174.75	-\$3,874.75	1391.58%

- Explanation –
- Plan –

- 380 – Sheriff Training Services

Budgeted	Expended	Unexpended	% Used
\$2,000.00	\$4,040.73	-\$2,040.73	202.04%

- Explanation –
- Plan –