WEBER COUNTY UTAH

2026
FINAL BUDGET

Prepared by the Weber County Clerk/Auditor's Office

www.webercountyutah.gov

RESOLUTION 63 – 2025

A Resolution of the Board of County Commissioners of Weber County Adopting the Operating and Capital Budgets of Weber County for the 2026 Calendar Year and Declaring the County's Intent to Pick Up a Certain Percentage of Members' Contributions to the Utah State Retirement System

WHEREAS, the Board of County Commissioners ("Commission") is mandated by statute to generate a budget each year for the operations of Weber County, including its elected offices and departments; and

WHEREAS, in cooperation with other elected officials and department heads the Commission has developed a budget for the 2026 calendar year; and

WHEREAS, the Commission has previously adopted a tentative budget and held a public hearing relating thereto for the purpose of receiving input from all interested parties in regard thereto; and

WHEREAS, after receiving such input, the Commission has made adjustments it deems appropriate and necessary, and has prepared the budget for final approval;

NOW THEREFORE, the Board of County Commissioners of Weber County resolves that pursuant to § 17-36-15 of Utah Code Annotated, the attached budget for Weber County is hereby approved and adopted for the 2026 budget year. The county budget officer is hereby directed to certify the budget and file a copy with the State Auditor no later than 30 days after adoption of this resolution.

The Commission further resolves that pursuant to IRS *Revenue Ruling 2006-43,* which clarifies rules governing employer "pick-up" elections related to employer-paid contributions to employee retirement plans, Weber County formally agrees to contribute 2.59% of the retirement eligible salary of Public Safety Tier 2 Defined Benefit Hybrid System eligible employees to the Utah Retirement Systems Contributory Retirement Plan for the period January 1, 2026 through December 31, 2026.

RESOLVED this 16th day of December 2025.

BOARD OF COUNTY COMMISSIONERS
OF WEBER COUNTY

By: Sharon Bolos
Sharon Bolos, Chair

ATTEST:

Ricky D. Hatch
Ricky D. Hatch, CPA
Weber County Clerk/Auditor

Commissioner Harvey voted Aye
Commissioner Froerer voted Aye
Commissioner Bolos voted Aye

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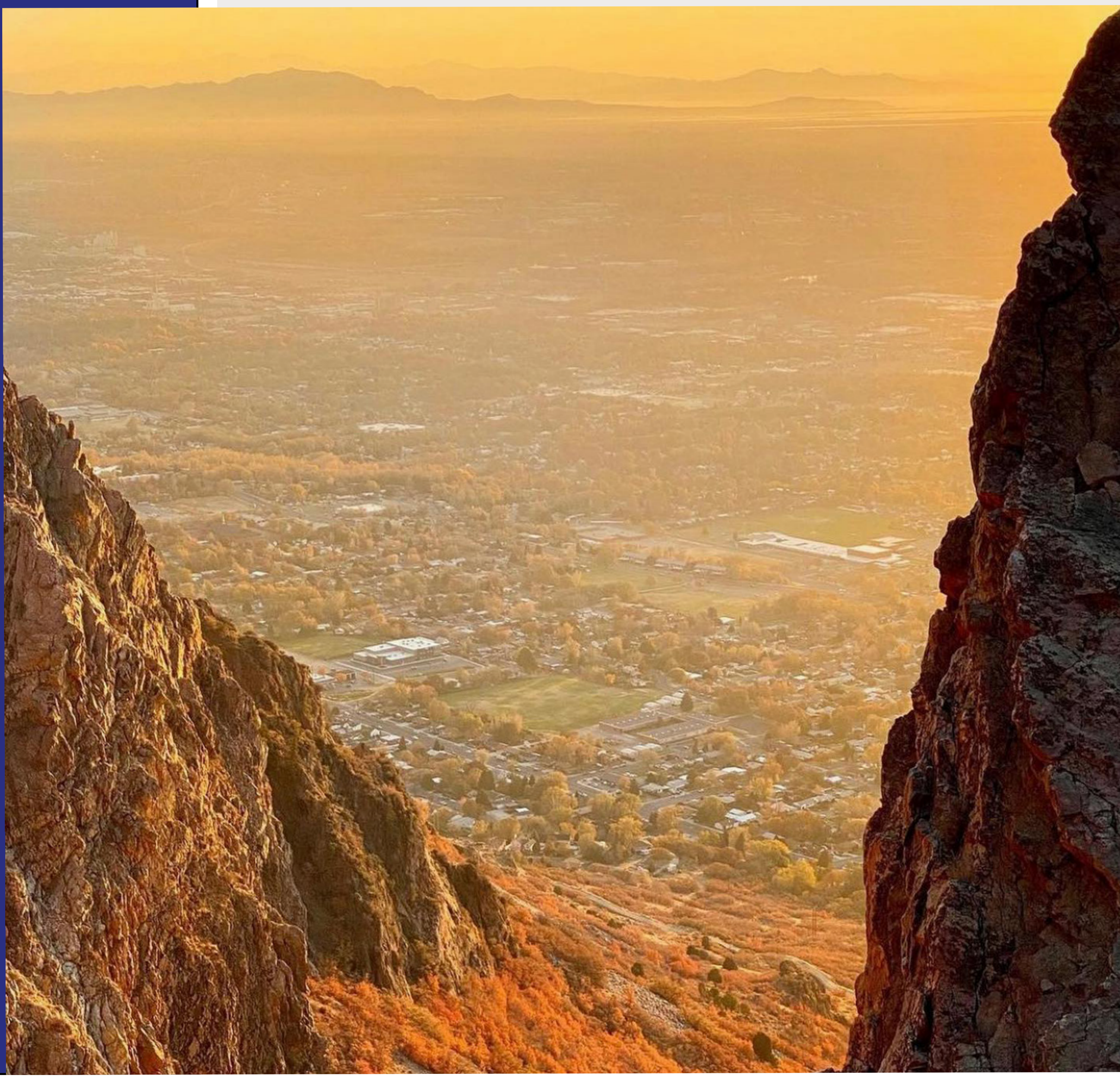
WEBER COUNTY UTAH

Budget Overview



December 16, 2025

To the Citizens of Weber County:

As the Weber County Budget Officer, the Clerk/Auditor's Office is pleased to submit the 2026 Final Budget for all Weber County funds and departments. This report is derived from individual department budget requests, adjusted for items discussed with each department during budget meetings.

A big thank you to elected officials, division directors, staff, and citizens, who have spent hundreds of hours analyzing, forecasting, and scrutinizing county expenditures to identify areas of improvement and savings. This team makes up the strong financial management cited by Fitch Ratings as a key factor in rating Weber County in the top three percent of counties nationwide that have general obligation bond rating.

Thank you for making Weber County your home.

Sincerely,

Ricky D. Hatch

Ricky D. Hatch, CPA
Clerk/Auditor

County at a Glance

Basic County Facts

Founded	January 31, 1850
County Seat	Ogden
Population*	276,118
Area of County	659 sq miles

County Facilities

Libraries

Library Facilities	5
Circulation Transactions*	2,486,466
Visitors*	1,083,046

Sheriff

Calls for Service*	38,732
Average Inmate Population*	695

Transfer Station

Tons of Solid Waste Received*	235,010

Roads Maintained in Miles

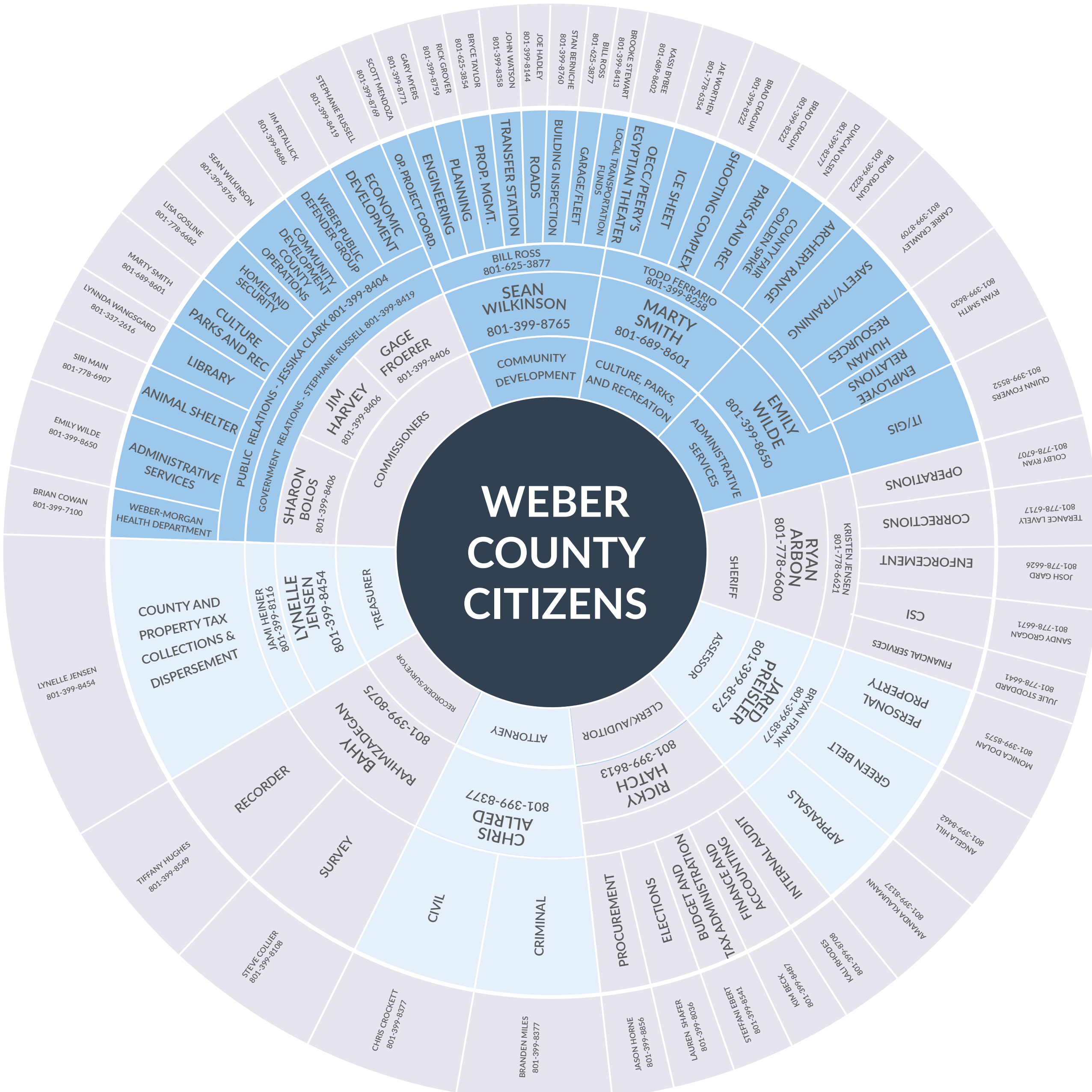
Paved Surfaces	211
Gravel Surfaces	15
Dirt Surfaces	1

Culture, Parks, and Recreation

Parks	3
Event Centers	2
Ice Sheet	1
Archery Range	1
Gun Range	1

*Data per the 2024 Annual Comprehensive Financial Report

WEBER COUNTY
ORGANIZATION CHART



WEBER-MORGAN CHILDREN'S JUSTICE CENTER	SCOTT BRENKMAN	801-778-6261
NORTHERN UTAH ECONOMIC ALLIANCE	CHRIS ROYBAL	801-455-5690
USU EXTENSION	NAOMI BROWER	801-399-8200
VISIT OGDEN	SARA TOLIVER	801-778-6250
WEBER COUNTY RAMP	SHELLY HALACY	801-399-8405
WEBER HOUSING AUTHORITY	ANDI BEADLES	801-399-8691
WEBER HUMAN SERVICES	KEVIN EASTMAN	801-625-3700
WEBER AREA DISPATCH 911	KEVIN ROSE	801-395-8222

#WinninginWeber

Executive Summary

Weber County General Fund revenues are expected to increase by 2.8% to $104.0 million over the prior year budget amounts, driven primarily by an increase in property tax and sales tax collections.

General fund outflows are projected to increase by 4.5% to $104.9 million over the prior year budget amounts, primarily due to increased costs for employees, fuel and materials. Total spending of all funds is expected to be $316 million. Noteworthy changes included in the current year budget are shown below.

Employee Compensation

> Employees will receive market adjustments of varying amounts as a result of a countywide compensation study administered by an independent firm, plus a performance-based increase of approximately 1.5%, based on the employee's performance evaluation.

> Health insurance costs increased by 6.9% while dental insurance costs increased 30%.

Employee Staffing:

The County's Approved budget includes an overall net decrease of 15 full time equivalent (FTE) positions from the prior year budget, as described below:

> Addition of one part-time Victim Witness assistant and one part-time Legal Secretary in the County Attorney's Office.

> Increase of a clerk in the Clerk/Auditor's Office to assist with a grant-funded marriage license project that was received earlier in the year.

> Reduction of two corporal positions to fund an increase of three deputy positions earlier in the year, for a total net increase of one FTE in the Sheriff's Office.

> Decrease of half an FTE in the Treasurer's Office..

> Elimination of two full-time Planners in the Planning Department..

> Elimination of a part-time Weeds worker.

> Elimination of a part-time clerical position in the Surveyor's Office.

> Decrease of a full-time office manager in the Conference Center.

> Increase of one truck driver at the Solid Waste Transfer Station.

> Addition of one community outreach coordinator and one animal service worker in the Animal Shelter that was added earlier in the year.

> Net decrease of sixteen (16) grant-funded positions in the Health Department.

Other Items

The Approved budget also includes the following significant items:

> A $3.7 million transfer from the general fund to capital projects to help fund various capital improvements

> One time funding of $1.1 million to the Culture Parks and Recreation Department to be used to maintain facilities

> Infrastructure and facility improvements of $10.5 million paid for with County funds. A detailed list of the County's capital projects can be found in the supplementary section of this document.

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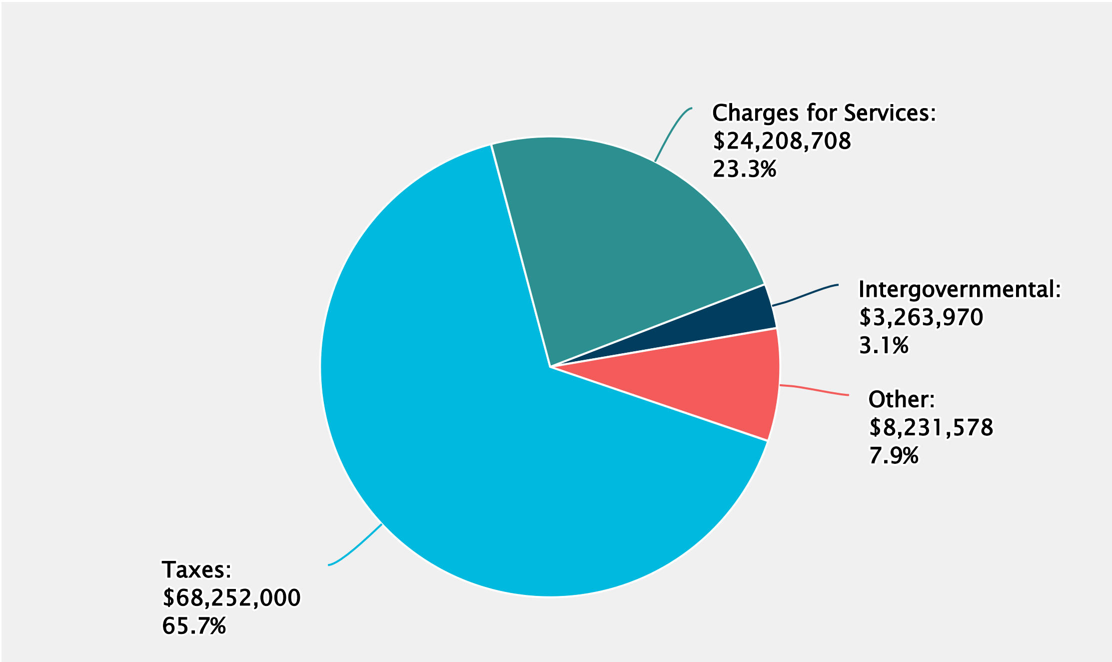
2026 Final Budget Summary by Fund

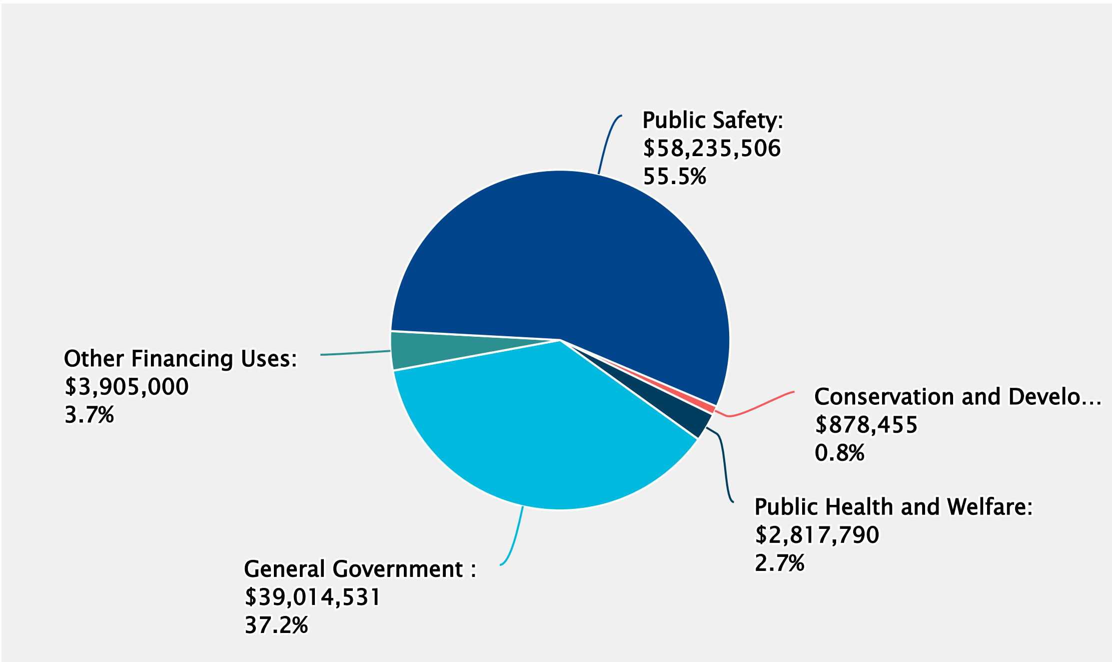
Fund Description	Projected Beginning Fund Balance/ Net Assets	Revenues	Expenses / Expenditures	Transfers In	Transfers Out	Projected Change in Fund Balance / Net Assets	Projected Ending Fund Balance / Net Assets
GOVERNMENTAL:							
General Fund	42,037,665	103,960,756	101,151,282	-	3,700,000	(890,526)	41,147,139
Culture Parks and Recreation	1,504,948	7,421,771	16,459,987	9,038,215	-	(1)	1,504,947
Library Fund	7,458,808	16,259,289	17,208,286	-	-	(948,997)	6,509,811
Paramedic Fund	2,819,350	4,031,492	5,293,871	-	-	(1,262,379)	1,556,971
Transportation Development Fund	78,279,998	65,044,800	89,379,199	-	200,000	(24,736,399)	53,745,599
Redevelopment Agency Fund	478,991	3,929,820	3,929,820	-	-	-	478,991
Impact Fee Fund	3,695,467	955,000	250,000	-	-	705,000	4,400,467
Federal Grants Fund	4,994,445	2,750,000	2,645,000	-	-	105,000	5,099,445
Municipal Service Fund	7,155,340	7,301,395	9,545,204	200,000	-	(2,043,809)	5,111,531
Sewer - Lower Valley	253,865	360,000	314,814	-	-	45,186	299,051
Sewer - Upper Valley	105,363	23,840	16,200	-	-	7,640	113,003
Sewer - Pineview West	27,392	16,944	7,470	-	-	9,474	36,866
Ramp Tax Fund	7,524,384	6,900,000	11,929,750	-	-	(5,029,750)	2,494,634
Tourism Fund	1,010,468	9,950,000	1,685,370	-	9,038,215	(773,585)	236,883
Flood Control	7,426,146	2,621,302	278,205	-	-	2,343,097	9,769,243
Total Governmental Funds	**164,772,630**	**231,526,409**	**260,094,458**	**9,238,215**	**13,140,215**	**(32,470,049)**	**132,302,581**
DEBT SERVICE FUNDS:							
Debt Service Fund	5,861,507	3,658,907	3,605,950	218,500	-	271,457	6,132,964
Special Assessment Bond Fund	2,875,171	1,487,600	1,487,600	-	-	-	2,875,171
Total Debt Service Funds	**8,736,678**	**5,146,507**	**5,093,550**	**218,500**	**-**	**271,457**	**9,008,135**
CAPITAL PROJECTS FUNDS:							
Capital Projects Fund	62,702,264	100,000	10,635,000	3,700,000	-	(6,835,000)	55,867,264
Total Capital Projects Funds	**62,702,264**	**100,000**	**10,635,000**	**3,700,000**	**-**	**(6,835,000)**	**55,867,264**
ENTERPRISE:							
Sanitary Landfill Fund	14,575,980	10,565,000	13,803,331	-	-	(3,238,331)	11,337,649
Animal Shelter Fund	268,611	1,582,395	1,502,132	-	218,500	(138,237)	130,374
Total Enterprise Funds	**14,844,591**	**12,147,395**	**15,305,463**	**-**	**218,500**	**(3,376,568)**	**11,468,023**
INTERNAL SERVICE FUNDS:							
Termination Pool	(879,433)	1,800,000	2,724,000	-	-	(924,000)	(1,803,433)
Dental Insurance	-	775,000	775,000	-	-	-	-
Fleet Management Fund	4,989,390	900,000	1,767,021	-	-	(867,021)	4,122,369
Garage	215,754	990,000	1,101,562	-	-	(111,562)	104,192
Insurance Fund	1,554,804	2,872,014	2,872,014	-	-	-	1,554,804
Total Internal Service Funds	**5,880,515**	**7,337,014**	**9,239,598**	**-**	**-**	**(1,902,583)**	**3,977,931**
COMPONENT UNIT:							
Health Fund	7,516,844	15,828,410	16,745,596	-	-	(917,186)	6,599,658
Total Component Unit	**7,516,844**	**15,828,410**	**16,745,596**	**-**	**-**	**(917,186)**	**6,599,658**
	264,453,522	**272,085,735**	**317,113,665**	**13,156,715**	**13,156,715**	**(45,027,929)**	**219,425,592**

2026 Budget General Fund Revenue and Expenditures

Revenue



Expenditures



Budgeted Full-time Equivalents by Type

	2026	2025	2024	2023
General Fund				
Commission	7	7	7	7
Center of Excellence	0	0	0	14
Assessor	29	29	30	30
Attorney	42	41	39	40
Childrens Justice Center	8	8	8	8
Public Defender	20	20	16	14
Clerk Auditor	26	25	25	25
Recorder Surveyor	24	24	24	24
Treasurer	5	6	6	6
Admin Services	28	28	28	28
Operations	26	26	26	28
Public Safety	349	348	345	345
Conservation and Development	2	2	2	1
Municipal Services				
General Government	22	24	24	23
Animal Control	3	3	3	3
Streets and Public Improvements	21	22	22	22
Other Governmental Funds				
Library	123	123	122	123
Culture, Parks and Recreation	123	124	122	124
Business Type Funds				
Solid Waste Transfer Station	37	36	34	32
Animal Shelter	14	12	10	10
Garage	5	5	5	5
Component Units				
Weber Morgan Health Department	84	100	97	104
	998	**1,013**	**995**	**1,016**

Budget Process

Starting at the end of August each year, the Clerk / Auditor sends out budget information to each department within the county. Those departments review the budget information and submit any requested changes back to the Clerk Auditor, who compiles the additional requests and base budget information for use during the budget hearings.

During the budget hearings, each department is allowed to explain its next year budgetary requests, as well as to provide additional information on the departments to the County Commissioners.

The Clerk /Auditor, in consultation with the County Commissioners, then compiles a tentative operating and capital budget for the following year. This tentative budget must be submitted to the Commissioners on or before November 1st each year and is posted on the County's website.

The commissioners then set a date for a public hearing to receive comments from taxpayers regarding the tentative budget.

After public comments are received, the County Commissioners can amend or adopt the tentative budget to create the final budget. This final budget must be passed before the end of the calendar year and is sent to the Utah State Auditor's Office within thirty days of adoption.

Control of budgeted expenditures is exercised, under state law, at the department level. Administrative control is maintained through detailed line-item budgets for all departments. All non-capital appropriations lapse at the end of the calendar year.

Fund Descriptions

General Fund

This fund is the principal operating fund of the County. It accounts for all financial resources of the government that are not accounted for in another fund.

Special Revenue Funds

These funds record revenue sources that are restricted for specific purposes.

Culture Parks and Recreation

This special revenue fund accounts for the operations of the County's Culture Parks, and Recreation Division, including the Ogden Eccles Conference Center, the Ice Sheet, and the Golden Spike Events Center. The principal revenue source is user fees.

Library Fund

This special revenue fund accounts for the operations of the County's main library and four branches. The Library Fund's principal revenue source is property taxes.

Paramedic Fund

This special revenue fund accounts for the County's paramedic services. The principal revenue source is property taxes.

Transportation Development Fund

This special revenue fund accounts for a voter-approved countywide ¼% sales tax levy that is restricted by state law for expenditure on transportation-related infrastructure and expanded transit facilities. The principal revenue source is sales taxes.

Community Reinvestment Agency Fund (Blended Component Unit)

The Community Reinvestment Agency exists to encourage economic development by redeveloping certain areas within the County. The principal revenue source is property tax increment funds.

Impact Fees Fund

This fund accounts for the County's impact fees that are charged to all new developments in the unincorporated areas of the County. Impact fees are used to pay for capital improvements to vital infrastructure such as roads, sewer systems, and storm water drainage systems.

Grant Fund

This special revenue fund is used to account for revenues and expenditures of programs that are primarily funded from restricted federal and state grants.

Municipal Services Fund

This fund is required to exist by state statutes. It accounts for certain municipal-type services in the unincorporated areas of the County including planning and zoning, building inspection, public safety, road maintenance, and street lighting. Revenues come mainly from sales taxes and state road funds.

Sewer Systems

These three funds track the operations of the County run sewer systems in various parts of the County. Revenues come primarily from user fees.

RAMP Tax Fund

This fund accounts for a voter-approved countywide $1/10^{th}$ of one percent sales tax that is restricted for use on facilities and activities related to recreation, arts, museums, and parks ("RAMP").

Tourism Fund

This fund accounts for the County's tourism-related taxes such as the restaurant tax and the hotel room tax. These funds are spent to promote tourism and recreation within the County.

Flood Control

This fund accounts for the County's flood control activities within the County. The principal revenue source is property taxes.

Debt Service Funds

These funds record the accumulation of resources to make payments on long term debt.

Debt Service Fund

This fund accounts for the accumulation of resources for payment of principal, interest, and related costs on the County's general obligation and sales tax revenue bonds. The principal revenue source is property and sales taxes.

Special Assessment Bond Fund

This fund accounts for the accumulation of resources for payment of principal, interest, and related costs on the County's special assessment bonds. The principal revenue source is payments from owners of property within the assessment area.

Capital Projects Fund

This fund accounts for the acquisition and construction of major capital facilities other than those financed by the proprietary funds. Funding typically comes from bond proceeds, transfers from other funds, and interest earnings.

Enterprise Funds

These funds record the activity of self-supporting government units that sell goods and services to the public and other users.

Solid Waste Transfer Station Fund

This enterprise fund accounts for operations at the County's waste transfer station and maintenance of the closed landfill site. Revenues come from tipping fees and other charges to users of the facilities.

Animal Shelter Fund

This enterprise fund accounts for activities of the County's expanded animal shelter. Revenues come mainly from charges to other governments for animal sheltering services, and from charges to the public for shelter and adoption services.

Internal Service Funds

These funds record the activity of self-supporting government units that provide goods and services to County departments.

Termination Pool

This fund accounts for payments of employees' leave balances upon termination and payment of post-employment health care benefits to retirees. Resources come from charges to departments' budgets based on an estimated percentage of payroll sufficient to cover the current year's expenses.

Dental Insurance Fund

This fund is a self-funded program established to provide dental benefits to eligible employees. The fund accounts for dental claims and related administrative costs, which are administered through an external dental insurance provider. Funding for the program is shared between County departments and participating employees, with departments contributing a portion of the premium costs and employees paying the remainder through payroll deductions.

Risk Management Fund

This fund accounts for the County's insurance coverage and loss prevention activities. Coverage is provided using a combination of self-insurance and private insurance. Resources come from charges to departments' budgets based on estimates of insurance premium costs and self-insured expenses for the current year.

Fleet Management Fund

This fund accounts for operations of the County's fleet of vehicles. Resources come from charges to departments' budgets based on the actual costs of vehicles, insurance, and administration.

Garage

This fund accounts for operations of the County's Garage. Resources come from charges to departments' budgets based on the actual costs of work performed on County vehicles.

Component Units

Component Units are legally separate organizations for which the Weber County Commissioners are financially accountable.

Weber Morgan Health Department

The Weber Morgan Health Department is an interlocal agreement between Weber and Morgan counties to provide their residents with Public Health Services. Its principal revenue sources include intergovernmental revenues, property taxes, and charges for services.

Fund Summaries

General Fund

This fund is the principal operating fund of the County. It accounts for all financial resources of the government that are not accounted for in another fund.

2026 Approved Budget by Fund

General Fund

	2024 Actual	2025 Estimated	2026 Approved
REVENUE:			
Taxes and Other Revenue			
Charges For Services	$ 22,101,773	$ 22,562,001	$ 23,808,708
Charges for Services	-	4,500	4,500
Intergovernmental	3,121,589	3,688,586	3,263,970
License And Fees	2,274,626	2,316,400	2,330,600
Other Financing	8,139,180	5,849,580	5,900,978
Taxes	65,321,830	66,845,020	68,252,000
Taxes and Other Revenue	**$100,958,998**	**$101,266,088**	**$103,560,756**
Total Revenue	**$100,958,998**	**$101,266,088**	**$103,560,756**
EXPENSE:			
General Government			
Art Council	$ -	$ 10,000	$ 5,000
Assessor	3,388,524	3,529,749	3,596,752
Attorney - Civil	1,180,976	1,254,858	1,279,913
Attorney - Criminal	5,795,053	6,154,824	6,452,828
Childrens Justice Center	753,630	875,619	1,021,042
Clerk Auditor	1,848,964	2,034,742	2,122,137
Commission	1,320,497	1,391,752	1,430,138
Council of Governments	81,126	85,182	87,627
District Court	91,200	115,000	115,000
Elections	1,077,513	995,014	1,227,486
GIS	648,060	680,267	703,407
Human Resources	1,069,446	1,244,214	1,484,620
Information Technology	3,945,561	4,282,470	4,436,722
Internal Audit	66,110	165,820	169,654
Operations Administration	855,078	891,828	920,077
Property Management	2,674,480	3,135,624	3,162,429
Public Defender	4,608,561	5,076,374	5,123,680
Purchasing	274,673	287,035	299,266
Recorder	1,351,204	1,395,675	1,497,080

2026 Approved Budget by Fund

General Fund

	2024 Actual	2025 Estimated	2026 Approved
Statutory & Non-Departmental	798,771	1,502,380	1,534,492
Surveyor	1,331,676	1,431,018	1,618,162
Treasurer	773,730	863,543	818,315
General Government	**$ 33,934,831**	**$ 37,402,986**	**$ 39,105,826**
Public Safety			
Crime Scene Investigations	$ 1,178,607	$ 1,239,268	$ 1,256,146
Homeland Security	846,187	729,518	821,170
Jail	36,701,921	40,873,434	40,801,423
Sheriff	13,795,263	14,384,552	14,936,899
Watershed Fire Protection	34,746	36,000	61,000
Public Safety	**$ 52,556,724**	**$ 57,262,773**	**$ 57,876,639**
Public Health And Welfare			
Human Services	$ 2,704,211	$ 2,758,295	$ 2,797,790
Poor and Indigent Burials	14,700	20,000	20,000
Public Health And Welfare	**$ 2,718,911**	**$ 2,778,295**	**$ 2,817,790**
Conservation And Development			
Economic Development	$ 345,467	$ 468,667	$ 519,566
Usu Extension Service	312,252	353,966	360,974
Conservation And Development	**$ 657,720**	**$ 822,633**	**$ 880,540**
Other Financing Uses			
Contributions & Transfers	$ 9,082,210	$ 3,944,000	$ 3,905,000
Other Financing Uses	**$ 9,082,210**	**$ 3,944,000**	**$ 3,905,000**
Total Expense	**$ 98,950,396**	**$102,210,687**	**$104,585,795**
General Fund - Additions to (Uses of) Fund Balance	**$ 2,008,603**	**$ (944,599)**	**$ (1,025,039)**

2026 Approved Budget

10100000 - Commission

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
REVENUE:					
491000	Sundry Revenue	$ 310	$ -	$ -	$ -
Total Revenue		**$ 310**	**$ -**	**$ -**	**$ -**
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	$ 838,782	$ 845,923	$ 845,923	$ 876,526
510001	Auto Allowance	21,729	21,600	21,600	21,600
520001	Health/Dental Insurance	110,820	95,875	95,875	104,834
520005	Disability	4,123	4,018	4,018	4,163
520010	Retirement	156,911	157,870	157,870	154,731
520015	FICA	62,639	64,713	64,713	67,054
520020	Termination Pool	23,115	23,263	23,263	24,104
520025	Workers Comp	7,325	7,402	7,402	7,822
Subtotal for Salaries and Wages		**$ 1,225,444**	**$ 1,220,665**	**$ 1,220,665**	**$ 1,260,834**
Training & Travel					
550000	Training/Travel	$ 2,896	$ 36,000	$ 36,000	$ 32,400
550005	Mileage Reimbursement	-	2,000	2,000	2,000
550010	Transportation	1,982	-	-	-
550015	Lodging	1,751	-	-	-
550020	Per Diem	756	-	-	-
Subtotal for Training & Travel		**$ 7,386**	**$ 38,000**	**$ 38,000**	**$ 34,400**
Current Expense					
555000	Meals/Entertainment	$ 6,394	$ 6,000	$ 6,000	$ 6,000
610100	Reimbursable Sales Tax	(744)	-	-	-
611000	Association Dues	5,527	7,916	7,916	7,916
620000	Office Expense/Supplies	6,871	7,500	7,500	7,500
621000	Subscriptions	2,404	5,180	5,180	5,180
624100	Public Relations	4,714	23,380	23,380	23,380
635000	Special Services	129	304	304	304
640000	Special Supplies	17,551	25,000	25,000	25,000
670000	Contracted Services	9,660	30,000	30,000	30,000
699000	Sundry	6,880	-	-	-
Subtotal for Current Expense		**$ 59,385**	**$ 105,280**	**$ 105,280**	**$ 105,280**

2026 Approved Budget (Continued)

10100000 - Commission

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
Debt and Equipment					
765000	Controlled Assets	$ 369	$ -	$ -	$ -
	Subtotal for Debt and Equipment	**$ 369**	**$ -**	**$ -**	**$ -**
Interdepartmental					
810010	Interdept Charges Print Copy	$ 4,541	$ 4,655	$ 4,655	$ 4,655
810020	Interdept Charges Telephone	3,592	3,592	3,592	3,951
810030	Interdept Charges Fleet	251	36	36	144
810040	Interdept Charges Computer	5,102	4,475	4,475	4,914
810050	Interdept Charg Risk Mgmt	14,428	15,048	15,048	15,961
	Subtotal for Interdepartmental	**$ 27,914**	**$ 27,806**	**$ 27,806**	**$ 29,624**
	Total Expense	**$ 1,320,497**	**$ 1,391,752**	**$ 1,391,752**	**$ 1,430,138**
Total Additions to (Uses of) Fund Balance		**$ (1,320,188)**	**$ (1,391,752)**	**$ (1,391,752)**	**$ (1,430,138)**

Budget Overview

Fund Summaries

Supplemental Section

2026 Approved Budget

10110000 - Assessor

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
REVENUE:					
432000	Other Fees	$ 28,800	$ 28,800	$ 28,800	$ 28,800
491000	Sundry Revenue	-	-	215	-
Total Revenue		**$ 28,800**	**$ 28,800**	**$ 29,015**	**$ 28,800**
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	$ 2,121,922	$ 2,266,292	$ 2,266,292	$ 2,289,287
510500	Employee Incentives	1,503	-	-	-
520001	Health/Dental Insurance	336,872	364,198	364,198	425,162
520005	Disability	9,420	9,440	9,440	9,614
520010	Retirement	351,655	356,929	356,929	334,391
520015	FICA	156,050	171,841	171,841	175,130
520020	Termination Pool	52,795	54,654	54,654	55,659
520025	Workers Comp	29,249	30,767	30,767	32,025
Subtotal for Salaries and Wages		**$ 3,059,467**	**$ 3,254,121**	**$ 3,254,121**	**$ 3,321,268**
Training & Travel					
550000	Training/Travel	$ 10,227	$ 15,170	$ 15,170	$ 20,178
550005	Mileage Reimbursement	1,323	800	800	800
550010	Transportation	-	800	800	-
550015	Lodging	555	1,600	1,600	1,600
550020	Per Diem	876	1,125	1,125	1,125
Subtotal for Training & Travel		**$ 12,982**	**$ 19,495**	**$ 19,495**	**$ 23,703**
Current Expense					
555000	Meals/Entertainment	$ 626	$ 1,300	$ 1,300	$ 1,200
610000	Purchasing Card	280	-	-	-
620000	Office Expense/Supplies	12,719	11,170	11,170	11,170
620010	Postage	9,870	10,214	10,214	12,256
620020	Printing	3,806	5,089	5,089	6,107
621000	Subscriptions	10,909	10,620	10,620	9,620
625000	Equipment Maintenance	6,923	3,960	3,960	3,960
625200	Fuel Expense	2,069	2,500	2,500	2,500
625300	Software Maint	31,364	37,500	37,500	47,500
635000	Special Services	64,001	67,800	67,800	67,800
645000	Special Investigation	13,938	16,560	16,560	15,000
670000	Contracted Services	-	25,940	25,940	25,940
Subtotal for Current Expense		**$ 156,505**	**$ 192,653**	**$ 192,653**	**$ 203,053**

2026 Approved Budget (Continued)

10110000 - Assessor

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
Debt and Equipment					
763000	Software	$ 112,273	$ 12,457	$ 12,457	$ -
765000	Controlled Assets	-	2,800	2,800	1,400
Subtotal for Debt and Equipment		**$ 112,273**	**$ 15,257**	**$ 15,257**	**$ 1,400**
Interdepartmental					
810010	Interdept Charges Print Copy	$ 4,726	$ 4,763	$ 4,763	$ 4,763
810020	Interdept Charges Telephone	9,697	9,697	9,697	9,697
810030	Interdept Charges Fleet	1,487	1,529	1,529	1,125
810040	Interdept Charges Computer	11,325	11,742	11,742	11,251
810050	Interdept Charg Risk Mgmt	20,062	20,492	20,492	20,492
Subtotal for Interdepartmental		**$ 47,297**	**$ 48,223**	**$ 48,223**	**$ 47,328**
Total Expense		**$ 3,388,524**	**$ 3,529,749**	**$ 3,529,749**	**$ 3,596,752**
Total Additions to (Uses of) Fund Balance		**$ (3,359,724)**	**$ (3,500,949)**	**$ (3,500,734)**	**$ (3,567,952)**

2026 Approved Budget

10120000 - Attorney - Criminal

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
REVENUE:					
430050	Service Fees	$ 2,497	$ -	$ 67,189	$ 75,000
432000	Other Fees	12,775	15,000	2,500	-
432004	Police Reports	13,953	6,500	7,900	6,000
432042	Drug Court	7,270	5,000	4,200	4,200
432044	DUI Court	4,080	3,000	1,600	1,600
490700	Forfeiture Receipts	14,643	3,000	10,000	6,000
Total Revenue		**$ 55,217**	**$ 32,500**	**$ 93,389**	**$ 92,800**
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	$ 3,763,463	$ 4,033,848	$ 4,018,848	$ 4,227,652
510500	Employee Incentives	10,361	15,750	15,750	7,496
520001	Health/Dental Insurance	476,750	484,117	484,117	537,025
520005	Disability	18,157	18,118	18,118	18,112
520010	Retirement	745,241	742,761	765,761	736,196
520015	FICA	275,036	307,442	307,442	323,415
520020	Termination Pool	103,390	104,895	104,895	104,862
520025	Workers Comp	43,063	46,186	46,186	49,128
Subtotal for Salaries and Wages		**$ 5,435,460**	**$ 5,753,117**	**$ 5,761,117**	**$ 6,003,886**
Training & Travel					
550000	Training/Travel	$ 21,967	$ 23,000	$ 33,000	$ 30,000
Subtotal for Training & Travel		**$ 21,967**	**$ 23,000**	**$ 33,000**	**$ 30,000**
Current Expense					
555000	Meals/Entertainment	$ 96	$ 1,300	$ 1,300	$ 1,300
610100	Reimbursable Sales Tax	(30)	-	-	-
611000	Association Dues	13,190	12,000	12,000	12,000
620000	Office Expense/Supplies	62,792	81,000	56,000	56,000
621000	Subscriptions	21,213	16,000	16,460	23,000
625000	Equipment Maintenance	3,180	700	2,845	700
625200	Fuel Expense	6,215	4,000	4,000	4,000
625300	Software Maint	98,572	135,000	135,000	152,000
654000	Service Fees	34,574	35,500	35,500	35,500
670000	Contracted Services	-	46,000	-	33,000
Subtotal for Current Expense		**$ 239,801**	**$ 331,500**	**$ 263,105**	**$ 317,500**

2026 Approved Budget (Continued)

10120000 - Attorney - Criminal

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
Interdepartmental					
810010	Interdept Charges Print Copy	$ 2,695	$ 2,987	$ 2,987	$ 2,987
810020	Interdept Charges Telephone	15,803	15,803	15,803	16,162
810030	Interdept Charges Fleet	16,949	16,292	16,292	16,580
810040	Interdept Charges Computer	30,359	30,162	30,162	32,445
810050	Interdept Charg Risk Mgmt	32,019	32,359	32,359	33,267
Subtotal for Interdepartmental		**$ 97,825**	**$ 97,603**	**$ 97,603**	**$ 101,442**
Total Expense		**$ 5,795,053**	**$ 6,205,219**	**$ 6,154,824**	**$ 6,452,828**
Total Additions to (Uses of) Fund Balance		**$ (5,739,836)**	**$ (6,172,719)**	**$ (6,061,435)**	**$ (6,360,028)**

2026 Approved Budget

10122000 - Attorney - Civil

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	$ 789,482	$ 821,401	$ 821,401	$ 848,871
510500	Employee Incentives	3,201	10,500	10,500	-
520001	Health/Dental Insurance	125,754	143,554	143,554	150,642
520005	Disability	3,880	3,902	3,902	4,032
520010	Retirement	141,216	142,906	142,906	139,166
520015	FICA	57,273	62,837	62,837	64,939
520020	Termination Pool	21,760	22,589	22,589	23,344
520025	Workers Comp	9,673	10,161	10,161	10,759
Subtotal for Salaries and Wages		**$ 1,152,239**	**$ 1,217,849**	**$ 1,217,849**	**$ 1,241,753**
Training & Travel					
550000	Training/Travel	$ 5,940	$ 7,000	$ 12,000	$ 12,000
Subtotal for Training & Travel		**$ 5,940**	**$ 7,000**	**$ 12,000**	**$ 12,000**
Current Expense					
610100	Reimbursable Sales Tax	$ (17)	$ -	$ -	$ -
611000	Association Dues	2,536	2,425	2,425	2,425
620000	Office Expense/Supplies	520	7,000	2,000	2,000
621000	Subscriptions	170	2,000	2,000	2,000
624205	Bank Charges	4	-	-	-
654000	Service Fees	3,649	2,000	2,000	2,000
Subtotal for Current Expense		**$ 6,860**	**$ 13,425**	**$ 8,425**	**$ 8,425**
Interdepartmental					
810010	Interdept Charges Print Copy	$ 4,489	$ 4,574	$ 4,574	$ 4,574
810020	Interdept Charges Telephone	1,796	1,796	1,796	1,796
810040	Interdept Charges Computer	4,033	4,566	4,566	5,099
810050	Interdept Charg Risk Mgmt	5,618	5,648	5,648	6,266
Subtotal for Interdepartmental		**$ 15,936**	**$ 16,584**	**$ 16,584**	**$ 17,735**
Total Expense		**$ 1,180,976**	**$ 1,254,858**	**$ 1,254,858**	**$ 1,279,913**
Total Additions to (Uses of) Fund Balance		**$ (1,180,976)**	**$ (1,254,858)**	**$ (1,254,858)**	**$ (1,279,913)**

2026 Approved Budget
10124000 - Public Defender

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
REVENUE:					
415000	State Grants	$ 1,161,660	$ 1,526,378	$ 1,526,378	$ 1,526,378
416000	Grants From Local Units	138,300	145,000	145,000	97,000
430050	Service Fees	217,167	145,000	145,000	145,000
432042	Drug Court	6,675	4,500	4,500	4,500
432046	Indigent Fees	6	-	-	-
Total Revenue		**$ 1,523,808**	**$ 1,820,878**	**$ 1,820,878**	**$ 1,772,878**
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	$ 2,010,743	$ 2,274,435	$ 2,274,435	$ 2,352,485
510005	Overtime	150	20,000	20,000	20,000
510500	Employee Incentives	8,660	36,750	36,750	20,763
520001	Health/Dental Insurance	225,536	254,264	254,264	294,043
520005	Disability	9,872	10,740	10,740	11,077
520010	Retirement	355,271	399,465	399,465	388,694
520015	FICA	148,329	173,994	173,994	179,965
520020	Termination Pool	55,400	62,178	62,178	64,127
520025	Workers Comp	22,091	25,177	25,177	26,626
Subtotal for Salaries and Wages		**$ 2,836,050**	**$ 3,257,004**	**$ 3,257,004**	**$ 3,357,780**
Training & Travel					
550000	Training/Travel	$ 8,808	$ 30,000	$ 30,000	$ 30,000
550005	Mileage Reimbursement	162	-	-	-
550010	Transportation	1,604	-	-	-
550015	Lodging	3,914	-	-	-
550020	Per Diem	1,287	-	-	-
Subtotal for Training & Travel		**$ 15,775**	**$ 30,000**	**$ 30,000**	**$ 30,000**
Current Expense					
555000	Meals/Entertainment	$ 776	$ 2,000	$ 2,000	$ 2,000
610100	Reimbursable Sales Tax	(87)	-	-	-
611000	Association Dues	4,381	9,000	9,000	9,000
620000	Office Expense/Supplies	7,213	11,000	11,000	11,000
625300	Software Maint	34,203	48,374	48,374	48,374
630000	Special Projects	95,538	140,000	140,000	140,000
654000	Service Fees	25,869	90,000	90,000	90,000
670000	Contracted Services	1,066,595	1,096,075	1,096,075	1,070,000
670010	Appeals	284,203	250,000	250,000	250,000

2026 Approved Budget (Continued)

10124000 - Public Defender

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
670015	Investigator	43,067	45,000	65,000	45,000
670020	Capital Defense	3,500	-	-	-
670022	Aggravated Case Defense	95,877	50,000	-	-
670024	Conflict Case Defense	29,275	17,970	27,000	17,970
670025	Capital Appeals	19,525	-	-	-
	Subtotal for Current Expense	**$ 1,709,933**	**$ 1,759,419**	**$ 1,738,449**	**$ 1,683,344**
Debt and Equipment					
763000	Software	$ 2,151	$ -	$ -	$ -
765000	Controlled Assets	7,700	12,500	12,500	12,500
	Subtotal for Debt and Equipment	**$ 9,851**	**$ 12,500**	**$ 12,500**	**$ 12,500**
Interdepartmental					
810010	Interdept Charges Print Copy	$ 1,410	$ 1,356	$ 1,356	$ 1,356
810020	Interdept Charges Telephone	10,416	10,416	10,416	10,416
810030	Interdept Charges Fleet	1,122	1,185	1,185	153
810040	Interdept Charges Computer	10,706	11,373	11,373	14,041
810050	Interdept Charg Risk Mgmt	13,297	14,091	14,091	14,091
	Subtotal for Interdepartmental	**$ 36,951**	**$ 38,421**	**$ 38,421**	**$ 40,056**
	Total Expense	**$ 4,608,561**	**$ 5,097,344**	**$ 5,076,374**	**$ 5,123,680**
Total Additions to (Uses of) Fund Balance		**$ (3,084,752)**	**$ (3,276,466)**	**$ (3,255,496)**	**$ (3,350,802)**

2026 Approved Budget

10128000 - Childrens Justice Center

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
REVENUE:					
415000	State Grants	$ 494,809	$ 541,242	$ 654,955	$ 541,242
416000	Grants From Local Units	43,385	51,712	40,000	35,000
Total Revenue		**$ 538,194**	**$ 592,954**	**$ 694,955**	**$ 576,242**
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	$ 464,688	$ 534,269	$ 534,269	$ 553,828
510005	Overtime	716	-	-	-
520001	Health/Dental Insurance	69,301	101,349	95,149	115,225
520005	Disability	1,437	1,625	1,625	1,582
520010	Retirement	65,199	68,685	68,685	60,848
520015	FICA	34,273	40,140	40,140	42,368
520020	Termination Pool	10,744	8,714	8,714	9,160
520025	Workers Comp	3,242	3,781	3,781	4,075
Subtotal for Salaries and Wages		**$ 649,600**	**$ 758,562**	**$ 752,362**	**$ 787,086**
Training & Travel					
550000	Training/Travel	$ 43	$ 500	$ -	$ -
550005	Mileage Reimbursement	1,221	1,250	1,300	3,800
550010	Transportation	440	-	100	500
550020	Per Diem	1,721	2,200	2,000	450
Subtotal for Training & Travel		**$ 3,425**	**$ 3,950**	**$ 3,400**	**$ 4,750**
Current Expense					
555000	Meals/Entertainment	$ 1,925	$ 7,000	$ 5,000	$ 8,000
610100	Reimbursable Sales Tax	(3)	-	-	-
620000	Office Expense/Supplies	1,299	3,000	3,000	3,000
620010	Postage	-	120	120	120
622000	Publications	-	350	350	350
624100	Public Relations	480	5,000	5,954	2,000
625000	Equipment Maintenance	309	1,500	5,000	2,000
626000	Building Maintenance	-	-	10,000	40,000
627000	Utilities	19,226	20,000	25,000	55,000
628000	Telephone	2,628	3,500	3,000	3,000

2026 Approved Budget (Continued)

10128000 - Childrens Justice Center

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
630000	Special Projects	54,800	66,800	40,000	75,000
654000	Service Fees	1,833	2,500	2,500	2,500
675010	Medical Services Reimbursement	-	1,500	1,500	1,500
675015	Medical Services Lab Fees	2,226	2,750	2,750	3,000
699000	Sundry	325	1,500	1,500	1,500
	Subtotal for Current Expense	**$ 85,048**	**$ 115,520**	**$ 105,674**	**$ 196,970**
Debt and Equipment					
764000	Capital Equipment	$ -	$ -	$ 139	$ -
	Subtotal for Debt and Equipment	**$ -**	**$ -**	**$ 139**	**$ -**
Interdepartmental					
810010	Interdept Charges Print Copy	$ 998	$ 1,005	$ 1,005	$ 1,005
810020	Interdept Charges Telephone	5,387	5,387	5,387	6,465
810040	Interdept Charges Computer	6,239	4,717	4,717	5,250
810050	Interdept Charg Risk Mgmt	2,932	2,935	2,935	19,516
	Subtotal for Interdepartmental	**$ 15,556**	**$ 14,044**	**$ 14,044**	**$ 32,236**
	Total Expense	**$ 753,630**	**$ 892,076**	**$ 875,619**	**$ 1,021,042**
Total Additions to (Uses of) Fund Balance		**$ (215,436)**	**$ (299,122)**	**$ (180,664)**	**$ (444,800)**

2026 Approved Budget

10130000 - Clerk Auditor

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
REVENUE:					
422020	Marriage Licenses	$ 89,899	$ 92,000	$ 90,000	$ 91,500
422021	Marriage License - State	61	-	1,100	1,100
430000	Service Fees And Charges	3,229	10,000	3,300	10,000
430010	Tax Sale	7,625	10,000	9,507	10,000
430035	Passport Photos	56,610	48,000	55,000	55,000
430040	Passport Processing	148,690	175,000	150,000	150,000
430050	Service Fees	1,469	-	2,200	2,200
Total Revenue		**$ 307,583**	**$ 335,000**	**$ 311,107**	**$ 319,800**
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	$ 1,176,168	$ 1,273,561	$ 1,273,561	$ 1,375,821
510005	Overtime	78	-	-	-
510500	Employee Incentives	7,342	19,226	19,226	4,500
520001	Health/Dental Insurance	144,435	118,042	148,042	137,210
520005	Disability	5,582	5,826	5,826	6,441
520010	Retirement	205,332	224,194	224,194	228,843
520015	FICA	87,503	98,308	98,308	105,250
520020	Termination Pool	32,032	33,730	33,730	37,287
520025	Workers Comp	5,031	5,116	5,116	5,189
Subtotal for Salaries and Wages		**$ 1,663,502**	**$ 1,778,004**	**$ 1,808,004**	**$ 1,900,541**
Training & Travel					
550000	Training/Travel	$ 4,304	$ 9,000	$ 8,000	$ 4,275
550005	Mileage Reimbursement	1,511	1,000	500	950
550010	Transportation	3,467	5,000	5,500	4,275
550015	Lodging	4,757	5,500	6,000	5,225
550020	Per Diem	1,851	2,000	2,000	1,900
Subtotal for Training & Travel		**$ 15,890**	**$ 22,500**	**$ 22,000**	**$ 16,625**
Current Expense					
555000	Meals/Entertainment	$ 897	$ 800	$ 800	$ 800
610000	Purchasing Card	198	-	-	-
610100	Reimbursable Sales Tax	(116)	-	-	-
620000	Office Expense/Supplies	13,703	15,000	15,000	15,000

2026 Approved Budget (Continued)

10130000 - Clerk Auditor

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
620010	Postage	19,025	26,000	20,000	23,000
621000	Subscriptions	213	1,500	2,000	3,250
622000	Publications	59,510	69,000	77,000	72,000
624205	Bank Charges	9,338	9,000	9,500	9,500
625000	Equipment Maintenance	520	-	-	-
625300	Software Maint	-	750	500	500
630000	Special Projects	18,207	36,000	31,000	30,000
635000	Special Services	8,300	14,000	9,000	9,000
654000	Service Fees	4,025	7,000	5,200	6,000
699000	Sundry	739	-	-	-
Subtotal for Current Expense		**$ 134,557**	**$ 179,050**	**$ 170,000**	**$ 169,050**
Debt and Equipment					
763000	Software	$ 741	$ -	$ 114	$ -
765000	Controlled Assets	320	500	500	500
Subtotal for Debt and Equipment		**$ 1,061**	**$ 500**	**$ 614**	**$ 500**
Interdepartmental					
810010	Interdept Charges Print Copy	$ 4,875	$ 4,740	$ 4,740	$ 4,740
810020	Interdept Charges Telephone	7,901	7,902	7,902	8,261
810030	Interdept Charges Fleet	163	193	193	673
810040	Interdept Charges Computer	8,923	9,706	9,706	8,566
810050	Interdept Charg Risk Mgmt	12,091	11,583	11,583	13,181
Subtotal for Interdepartmental		**$ 33,953**	**$ 34,124**	**$ 34,124**	**$ 35,421**
Total Expense		**$ 1,848,964**	**$ 2,014,178**	**$ 2,034,742**	**$ 2,122,137**
Total Additions to (Uses of) Fund Balance		**$ (1,541,381)**	**$ (1,679,178)**	**$ (1,723,635)**	**$ (1,802,337)**

2026 Approved Budget

10132150 - Elections

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
REVENUE:					
415000	State Grants	$ 40,881	$ -	$ 33,025	$ 35,000
430050	Service Fees	50	-	-	-
432036	Candidate Filing Fees	5,029	-	-	5,000
443500	Election Services	43,645	250,000	255,000	-
450000	Sale Of Materials	-	-	25,270	-
Total Revenue		**$ 89,606**	**$ 250,000**	**$ 313,295**	**$ 40,000**
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	$ 454,451	$ 428,104	$ 373,104	$ 386,275
510005	Overtime	1,854	-	-	-
510500	Employee Incentives	5,486	5,250	5,250	-
520001	Health/Dental Insurance	47,468	51,166	51,166	61,171
520005	Disability	1,561	1,537	1,537	1,598
520010	Retirement	57,482	55,621	55,621	54,480
520015	FICA	34,020	28,542	28,542	29,550
520020	Termination Pool	8,753	8,898	8,898	9,254
520025	Workers Comp	2,186	947	947	1,010
Subtotal for Salaries and Wages		**$ 613,261**	**$ 580,067**	**$ 525,067**	**$ 543,338**
Training & Travel					
550000	Training/Travel	$ 4,838	$ 5,000	$ 5,000	$ 4,950
550005	Mileage Reimbursement	-	400	200	400
550010	Transportation	2	1,500	500	450
550015	Lodging	1,836	2,000	1,250	2,250
550020	Per Diem	673	1,200	700	1,080
Subtotal for Training & Travel		**$ 7,350**	**$ 10,100**	**$ 7,650**	**$ 9,130**
Current Expense					
555000	Meals/Entertainment	$ 5,260	$ 4,000	$ 4,000	$ 6,000
610000	Purchasing Card	138	-	-	-
610100	Reimbursable Sales Tax	(315)	-	-	-
620000	Office Expense/Supplies	9,420	4,355	7,000	4,355
620010	Postage	51,708	75,000	65,000	73,000
620020	Printing	283,930	202,500	210,000	275,000
621000	Subscriptions	2,789	500	2,000	2,000
622000	Publications	-	1,000	-	1,000
624100	Public Relations	-	-	-	10,000

2026 Approved Budget (Continued)

10132150 - Elections

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
625000	Equipment Maintenance	56,826	76,547	97,000	75,047
630000	Special Projects	739	-	-	-
635000	Special Services	10,057	5,000	5,000	5,000
640000	Special Supplies	1,430	6,875	25,375	14,375
Subtotal for Current Expense		**$ 421,983**	**$ 375,777**	**$ 415,375**	**$ 465,777**
Debt and Equipment					
763000	Software	$ 494	$ -	$ -	$ -
764000	Capital Equipment	-	-	-	159,500
765000	Controlled Assets	-	10,000	10,000	10,000
Subtotal for Debt and Equipment		**$ 494**	**$ 10,000**	**$ 10,000**	**$ 169,500**
Interdepartmental					
810010	Interdept Charges Print Copy	$ 1,170	$ 1,128	$ 1,128	$ 1,128
810020	Interdept Charges Telephone	3,591	3,592	3,592	3,951
810030	Interdept Charges Fleet	2,401	2,170	2,170	1,037
810040	Interdept Charges Computer	19,399	17,726	17,726	20,525
810050	Interdept Charg Risk Mgmt	7,863	12,307	12,307	13,100
Subtotal for Interdepartmental		**$ 34,425**	**$ 36,923**	**$ 36,923**	**$ 39,741**
Total Expense		**$ 1,077,513**	**$ 1,012,866**	**$ 995,014**	**$ 1,227,486**
Total Additions to (Uses of) Fund Balance		**$ (987,907)**	**$ (762,866)**	**$ (681,719)**	**$ (1,187,486)**

2026 Approved Budget

10140000 - Recorder

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
REVENUE:					
430050	Service Fees	$ 1,639,426	$ 1,500,000	$ 1,500,000	$ 1,500,000
430053	Plats And Copies	11,161	7,000	5,000	7,000
432010	Data Processing Fees	119,100	100,000	120,000	100,000
491500	Over/Short	(95)	-	-	-
Total Revenue		**$ 1,769,592**	**$ 1,607,000**	**$ 1,625,000**	**$ 1,607,000**
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	$ 833,406	$ 856,750	$ 856,750	$ 880,059
520001	Health/Dental Insurance	188,867	204,432	204,432	222,784
520005	Disability	4,097	4,070	4,070	4,180
520010	Retirement	151,814	154,421	154,421	149,897
520015	FICA	61,094	65,541	65,541	67,324
520020	Termination Pool	23,004	23,561	23,561	24,202
520025	Workers Comp	716	685	685	792
Subtotal for Salaries and Wages		**$ 1,262,999**	**$ 1,309,460**	**$ 1,309,460**	**$ 1,349,238**
Training & Travel					
550000	Training/Travel	$ 3,913	$ 7,000	$ 7,000	$ 7,000
550005	Mileage Reimbursement	1,020	750	750	750
550015	Lodging	1,142	-	-	-
550020	Per Diem	643	250	250	250
Subtotal for Training & Travel		**$ 6,717**	**$ 8,000**	**$ 8,000**	**$ 8,000**
Current Expense					
610000	Purchasing Card	$ 90	$ -	$ -	$ -
610100	Reimbursable Sales Tax	(346)	-	-	-
620000	Office Expense/Supplies	9,467	18,000	18,000	16,430
624205	Bank Charges	48	-	-	-
625000	Equipment Maintenance	1,073	5,430	5,430	4,000
625300	Software Maint	7,900	13,045	13,045	76,045
630000	Special Projects	1,238	10,000	10,000	10,000
699000	Sundry	391	-	-	-
Subtotal for Current Expense		**$ 19,862**	**$ 46,475**	**$ 46,475**	**$ 106,475**
Debt and Equipment					
765000	Controlled Assets	$ 26,814	$ -	$ -	$ -
Subtotal for Debt and Equipment		**$ 26,814**	**$ -**	**$ -**	**$ -**

2026 Approved Budget (Continued)

10140000 - Recorder

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
Interdepartmental					
810010	Interdept Charges Print Copy	$ 3,812	$ 2,568	$ 2,568	$ 2,568
810020	Interdept Charges Telephone	6,465	6,465	6,465	6,824
810040	Interdept Charges Computer	10,899	9,002	9,002	9,419
810050	Interdept Charg Risk Mgmt	13,636	13,705	13,705	14,556
	Subtotal for Interdepartmental	**$ 34,812**	**$ 31,740**	**$ 31,740**	**$ 33,367**
	Total Expense	**$ 1,351,204**	**$ 1,395,675**	**$ 1,395,675**	**$ 1,497,080**
Total Additions to (Uses of) Fund Balance		**$ 418,388**	**$ 211,325**	**$ 229,325**	**$ 109,920**

2026 Approved Budget

10142000 - Surveyor

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
REVENUE:					
430500	Service Fees	$ 25,800	$ 16,000	$ 30,000	$ 16,000
430520	Record of Survey Filing	22,210	15,000	15,000	15,000
432020	Subdivision Fees	38,575	30,000	40,000	30,000
432021	Interlocal Plat Review	7,400	6,000	17,000	6,000
432022	Annexation Reviews	10,650	10,000	8,000	10,000
445000	Fines And Fees	1,500	-	2,000	-
498000	Transfer From Restricted Acct	11,200	-	3,500	-
Total Revenue		**$ 117,335**	**$ 77,000**	**$ 115,500**	**$ 77,000**
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	$ 850,902	$ 894,845	$ 894,845	$ 931,391
520001	Health/Dental Insurance	160,400	176,153	176,153	212,773
520005	Disability	4,183	4,251	4,251	4,424
520010	Retirement	149,840	157,897	157,897	153,266
520015	FICA	62,457	68,456	68,456	71,251
520020	Termination Pool	23,454	24,608	24,608	25,613
520025	Workers Comp	11,763	12,177	12,177	13,226
Subtotal for Salaries and Wages		**$ 1,262,999**	**$ 1,338,387**	**$ 1,338,387**	**$ 1,411,944**
Training & Travel					
550000	Training/Travel	$ 6,398	$ 17,000	$ 10,000	$ 14,000
550005	Mileage Reimbursement	2,901	1,000	2,500	-
550015	Lodging	981	1,000	1,000	-
550020	Per Diem	1,216	1,000	1,350	-
Subtotal for Training & Travel		**$ 11,496**	**$ 20,000**	**$ 14,850**	**$ 14,000**
Current Expense					
555000	Meals/Entertainment	$ 91	$ 500	$ 500	$ 500
610100	Reimbursable Sales Tax	(124)	-	-	-
620000	Office Expense/Supplies	92	500	500	500
625000	Equipment Maintenance	9,425	6,200	6,200	6,200
625200	Fuel Expense	2,723	2,000	2,000	2,000
625300	Software Maint	22,164	24,656	24,656	29,656
628000	Telephone	475	2,000	2,000	2,000
630000	Special Projects	-	12,000	12,000	12,000
640000	Special Supplies	2,073	10,000	10,000	10,000
Subtotal for Current Expense		**$ 36,920**	**$ 57,856**	**$ 57,856**	**$ 62,856**

2026 Approved Budget (Continued)

10142000 - Surveyor

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
Debt and Equipment					
764000	Capital Equipment	$ -	$ -	$ -	$ 110,000
Subtotal for Debt and Equipment		**$ -**	**$ -**	**$ -**	**$ 110,000**
Interdepartmental					
810010	Interdept Charges Print Copy	$ 576	$ 646	$ 646	$ 646
810020	Interdept Charges Telephone	2,873	2,873	2,873	3,592
810030	Interdept Charges Fleet	990	675	675	675
810040	Interdept Charges Computer	6,861	6,977	6,977	5,343
810050	Interdept Charg Risk Mgmt	8,960	8,754	8,754	9,107
Subtotal for Interdepartmental		**$ 20,260**	**$ 19,925**	**$ 19,925**	**$ 19,363**
Total Expense		**$ 1,331,676**	**$ 1,436,168**	**$ 1,431,018**	**$ 1,618,162**
Total Additions to (Uses of) Fund Balance		**$ (1,214,341)**	**$ (1,359,168)**	**$ (1,315,518)**	**$ (1,541,162)**

2026 Approved Budget

10150000 - Sheriff

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
REVENUE:					
410000	Federal Grants	$ 11,998	$ -	$ -	$ -
415000	State Grants	30,494	17,500	17,500	17,500
430050	Service Fees	488,070	676,613	702,840	765,075
431500	Misc Charges Revenue	-	-	5,262	-
432048	Service Fees	6,887,512	7,253,000	7,500,081	8,712,720
435000	Sheriff Service Fees	47,700	64,000	26,770	27,000
435010	Overtime Reimbursement	180,194	90,000	188,200	190,000
435020	Witness Fees	2,115	2,000	2,000	2,000
435570	GRAMA Record Fees	-	-	4,500	4,500
440540	Parking Revenue	-	-	15,000	15,000
491000	Sundry Revenue	15,782	5,000	8,800	5,000
496000	Sale Of Fixed Assets	48,825	-	-	-
Total Revenue		**$ 7,712,689**	**$ 8,108,113**	**$ 8,470,953**	**$ 9,738,795**
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	$ 5,538,494	$ 6,144,660	$ 6,144,660	$ 6,790,695
510005	Overtime	640,173	-	-	-
510500	Employee Incentives	172,375	429,500	679,500	50,000
520001	Health/Dental Insurance	1,088,394	1,445,901	1,445,901	1,463,533
520005	Disability	23,278	26,850	26,850	30,285
520010	Retirement	1,625,581	1,908,782	1,908,782	2,036,989
520015	FICA	476,477	470,067	470,067	519,488
520020	Termination Pool	171,268	155,449	155,449	175,334
520025	Workers Comp	86,979	84,453	84,453	95,387
Subtotal for Salaries and Wages		**$ 9,823,020**	**$ 10,665,661**	**$ 10,915,661**	**$ 11,161,711**
Training & Travel					
550000	Training/Travel	$ 119,089	$ 100,000	$ 100,000	$ 100,000
550010	Transportation	2,652	-	-	-
550015	Lodging	15,243	-	-	-
550020	Per Diem	7,602	-	-	-
Subtotal for Training & Travel		**$ 144,586**	**$ 100,000**	**$ 100,000**	**$ 100,000**
Current Expense					

2026 Approved Budget (Continued)

10150000 - Sheriff

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
555000	Meals/Entertainment	$ 3,097	$ 2,500	$ 2,500	$ 2,500
610100	Reimbursable Sales Tax	(303)	-	-	-
620000	Office Expense/Supplies	17,060	22,000	20,091	16,750
621000	Subscriptions	37,670	33,750	37,969	38,100
625000	Equipment Maintenance	239,176	367,558	350,000	351,512
625200	Fuel Expense	266,735	275,000	275,000	275,000
625300	Software Maint	81,451	89,882	93,273	80,500
628000	Telephone	68,404	71,725	73,795	74,700
636500	Search/Rescue	33,442	30,000	30,000	30,000
640000	Special Supplies	14,537	28,900	17,456	16,100
640022	Quartermaster	142,801	202,557	200,602	189,560
640028	K9	10,944	29,500	21,750	18,500
640030	Motors	7,045	9,000	9,000	9,000
645000	Special Investigation	2,150	6,000	5,000	2,500
654000	Service Fees	358,081	367,500	401,205	397,500
670000	Contracted Services	38,873	41,464	34,031	36,800
Subtotal for Current Expense		**$ 1,321,163**	**$ 1,577,336**	**$ 1,571,672**	**$ 1,539,022**
Debt and Equipment					
763000	Software	$ -	$ -	$ -	$ -
764000	Capital Equipment	614,182	33,175	33,175	-
765000	Controlled Assets	40,713	40,713	40,713	106,203
Subtotal for Debt and Equipment		**$ 654,896**	**$ 73,888**	**$ 73,888**	**$ 106,203**
Interdepartmental					
810000	Interdept Charges	$ 150,628	$ 150,628	$ 150,628	$ 150,628
810010	Interdept Charges Print Copy	13,098	13,259	13,259	13,259
810020	Interdept Charges Telephone	34,120	34,120	34,120	35,916
810030	Interdept Charges Fleet	402,771	538,577	538,577	467,316
810040	Interdept Charges Computer	70,469	62,597	62,597	65,262
810050	Interdept Charg Risk Mgmt	238,476	249,149	249,149	297,582
840000	Intrafund Transfers	942,038	925,000	675,000	1,000,000
Subtotal for Interdepartmental		**$ 1,851,599**	**$ 1,973,330**	**$ 1,723,330**	**$ 2,029,963**
Total Expense		**$ 13,795,263**	**$ 14,390,216**	**$ 14,384,552**	**$ 14,936,899**
Total Additions to (Uses of) Fund Balance		**$ (6,082,574)**	**$ (6,282,103)**	**$ (5,913,599)**	**$ (5,198,104)**

2026 Approved Budget
10151000 - Jail

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
REVENUE:					
410000	Federal Grants	$ 490,277	$ 1,119,321	$ 590,000	$ 360,000
415000	State Grants	19,701	34,096	7,447	16,650
415020	State Liquor Fund Allotment	399,133	250,000	350,000	350,000
416000	Grants From Local Units	-	-	136,000	164,000
431500	Misc Charges Revenue	109,023	111,000	65,000	75,000
431502	Phone Revenue	426,039	420,000	400,000	400,000
431504	Restitutions	1,788	2,200	1,500	1,500
431506	Medical Copayments	63,468	50,000	65,000	65,000
431508	Inmate Charges	8,113	7,000	9,000	9,000
431510	Bail Bond Fees	9,820	10,000	8,600	8,600
431512	Social Security	27,000	28,500	20,000	20,000
431514	Federal Transport Reimb	150,871	150,000	100,000	100,000
431518	Indigent	806	1,000	1,300	1,300
435015	District Court Bailiff Fees	359,238	376,356	188,178	-
435020	Witness Fees	111	111	37	-
435025	District Court Security	244,655	256,302	560,500	1,078,272
435030	Juvenile Court Security	244,641	256,302	244,641	-
435540	Jail Transport Fees	1,983	4,000	100	100
435545	Jail Service Charges	1,218,165	1,500,000	1,500,000	1,500,000
435550	Jail Work Release	39,782	41,250	41,250	40,000
435560	Jail Federal Inmates	3,135,855	3,300,000	2,500,000	2,500,000
443000	Dna Testing Fees	10,433	10,525	9,600	9,600
445010	Other Fines	321,211	235,000	300,000	300,000
450025	Commissary Revenues	364,808	350,000	300,000	300,000
491000	Sundry Revenue	-	-	4,802	978
495700	Intrafund Transfers	942,038	675,000	950,000	1,000,000
Total Revenue		**$ 8,588,957**	**$ 9,187,963**	**$ 8,352,955**	**$ 8,300,000**
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	$ 15,707,977	$ 17,208,906	$ 17,208,906	$ 18,734,045
510005	Overtime	951,164	-	-	-
510500	Employee Incentives	399,712	1,600,000	1,600,000	50,000
520001	Health/Dental Insurance	2,994,544	3,822,713	3,822,713	4,061,967
520005	Disability	69,013	75,206	75,206	81,871
520010	Retirement	4,211,101	4,811,777	4,811,777	5,115,637

Budget Overview
Fund Summaries
Supplemental Section

2026 Approved Budget (Continued)

10151000 - Jail

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
520015	FICA	1,272,894	1,316,809	1,316,809	1,433,154
520020	Termination Pool	463,470	435,401	435,401	473,992
520025	Workers Comp	217,179	220,810	220,810	246,046
Subtotal for Salaries and Wages		**$ 26,287,053**	**$ 29,491,621**	**$ 29,491,621**	**$ 30,196,712**
Training & Travel					
550000	Training/Travel	$ 85,406	$ 99,432	$ 150,000	$ 89,432
550005	Mileage Reimbursement	(532)	-	-	-
550010	Transportation	1,281	-	-	-
550015	Lodging	20,108	-	-	-
550020	Per Diem	10,268	-	-	-
Subtotal for Training & Travel		**$ 116,531**	**$ 99,432**	**$ 150,000**	**$ 89,432**
Current Expense					
555000	Meals/Entertainment	$ 17,297	$ 24,150	$ 24,000	$ 16,800
610100	Reimbursable Sales Tax	(1,615)	-	-	-
620000	Office Expense/Supplies	51,711	48,400	70,000	54,000
621000	Subscriptions	45,174	39,035	45,000	37,000
624205	Bank Charges	895	1,500	700	1,000
625000	Equipment Maintenance	100,269	129,115	108,000	110,000
625200	Fuel Expense	31,927	30,000	25,000	25,000
625300	Software Maint	50,403	52,135	68,000	49,000
626000	Building Maintenance	840,489	741,568	750,000	727,500
627000	Utilities	525,639	516,400	520,000	516,400
628000	Telephone	9,022	9,000	9,000	9,000
630000	Special Projects	-	26,000	-	-
640000	Special Supplies	31,068	54,175	55,000	36,000
640002	Jail Culinary	1,062,760	1,108,800	1,127,170	1,125,000
640004	Jail Inmate Clothing	53,671	93,249	101,000	100,000
640006	Jail Indigent	12,824	12,000	12,000	12,000
640008	Jail Intake	36,550	55,000	55,500	55,500
640010	Jail Cleaning Supplies	111,099	110,000	125,000	125,000
640012	Jail Housing/Housekeeping	47,468	83,592	86,000	86,000
640014	Jail Miscellaneous	19,821	22,100	12,000	12,000
640022	Quartermaster	249,343	309,475	250,000	283,000
646000	Medical Supplies	6,482	7,500	7,145	2,100
654000	Service Fees	507,844	127,561	127,000	-
660000	Rent	1,742	-	1,600	-

2026 Approved Budget (Continued)

10151000 - Jail

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
670000	Contracted Services	4,398,648	5,937,594	5,947,317	6,268,000
673000	Hospital Services	45,383	50,000	55,000	55,000
675000	Medical Services	169,229	140,000	100,000	100,000
Subtotal for Current Expense		**$ 8,425,143**	**$ 9,728,350**	**$ 9,681,432**	**$ 9,805,300**
Debt and Equipment					
761200	Building Improvements	$ 807,292	$ 316,376	$ 316,376	$ 135,125
764000	Capital Equipment	260,870	375,625	375,625	40,050
765000	Controlled Assets	-	22,080	22,080	22,080
Subtotal for Debt and Equipment		**$ 1,068,162**	**$ 714,081**	**$ 714,081**	**$ 197,255**
Interdepartmental					
810000	Interdept Charges	$ -	$ -	$ -	$ (400,000)
810010	Interdept Charges Print Copy	7,801	7,749	7,749	7,749
810020	Interdept Charges Telephone	40,585	40,585	40,585	42,022
810030	Interdept Charges Fleet	52,352	57,970	57,970	57,970
810040	Interdept Charges Computer	29,758	32,035	32,035	32,035
810050	Interdept Charg Risk Mgmt	674,536	697,961	697,961	772,948
Subtotal for Interdepartmental		**$ 805,033**	**$ 836,300**	**$ 836,300**	**$ 512,724**
Total Expense		**$ 36,701,921**	**$ 40,869,784**	**$ 40,873,434**	**$ 40,801,423**
Total Additions to (Uses of) Fund Balance		**$ (28,112,964)**	**$ (31,681,821)**	**$ (32,520,479)**	**$ (32,501,423)**

2026 Approved Budget

10152000 - Homeland Security

Object	Description		2024 Actual		2025 Revised Budget		2025 Estimated		2026 Approved
REVENUE:									
415000	State Grants	$	290,950	$	263,500	$	188,281	$	121,200
430043	Emergency Services Revenue		1,200		-		-		-
430050	Service Fees		-		-		142,000		142,000
Total Revenue		**$**	**292,150**	**$**	**263,500**	**$**	**330,281**	**$**	**263,200**
EXPENSE:									
Salaries and Wages									
510000	Salaries And Wages	$	263,160	$	273,501	$	273,501	$	255,244
510005	Overtime		7,346		6,600		6,600		6,600
520001	Health/Dental Insurance		24,081		25,613		25,613		44,103
520005	Disability		1,329		1,287		1,287		1,212
520010	Retirement		51,567		51,383		51,383		43,453
520015	FICA		20,424		20,727		20,727		19,526
520020	Termination Pool		7,456		7,451		7,451		7,019
520025	Workers Comp		2,929		3,019		3,019		2,994
Subtotal for Salaries and Wages		**$**	**378,293**	**$**	**389,580**	**$**	**389,580**	**$**	**380,151**
Training & Travel									
550000	Training/Travel	$	6,137	$	12,950	$	12,950	$	13,450
550015	Lodging		4,459		-		-		-
550020	Per Diem		2,123		-		-		-
Subtotal for Training & Travel		**$**	**12,719**	**$**	**12,950**	**$**	**12,950**	**$**	**13,450**
Current Expense									
555000	Meals/Entertainment	$	1,023	$	2,000	$	2,000	$	2,000
610100	Reimbursable Sales Tax		(46)		-		-		-
620000	Office Expense/Supplies		311		1,500		1,500		1,500
621000	Subscriptions		2,861		2,700		2,700		2,700
625000	Equipment Maintenance		38,426		10,600		10,600		10,600
625200	Fuel Expense		5,268		4,800		4,800		4,800
628000	Telephone		4,735		11,100		11,100		11,100
640000	Special Supplies		283,502		82,762		82,762		68,700
640022	Quartermaster		-		900		900		900
654000	Service Fees		26,800		100,500		100,500		145,500
Subtotal for Current Expense		**$**	**362,881**	**$**	**216,862**	**$**	**216,862**	**$**	**247,800**
Debt and Equipment									
764000	Capital Equipment	$	22,360	$	95,000	$	95,000	$	165,040
765000	Controlled Assets		53,383		-		-		-

2026 Approved Budget (Continued)

10152000 - Homeland Security

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
	Subtotal for Debt and Equipment	**$ 75,743**	**$ 95,000**	**$ 95,000**	**$ 165,040**
Interdepartmental					
810010	Interdept Charges Print Copy	$ 188	$ -	$ -	$ -
810020	Interdept Charges Telephone	718	718	718	718
810030	Interdept Charges Fleet	450	450	450	450
810040	Interdept Charges Computer	13,157	12,091	12,091	11,863
810050	Interdept Charg Risk Mgmt	2,038	1,867	1,867	1,698
	Subtotal for Interdepartmental	**$ 16,552**	**$ 15,126**	**$ 15,126**	**$ 14,729**
	Total Expense	**$ 846,187**	**$ 729,519**	**$ 729,518**	**$ 821,170**
Total Additions to (Uses of) Fund Balance		**$ (554,038)**	**$ (466,019)**	**$ (399,237)**	**$ (557,970)**

2026 Approved Budget

10160000 - Treasurer

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	$ 468,086	$ 517,380	$ 517,380	$ 507,301
510005	Overtime	90	-	-	-
520001	Health/Dental Insurance	48,454	64,350	64,350	30,832
520005	Disability	2,305	2,458	2,458	2,410
520010	Retirement	87,543	85,739	95,739	88,512
520015	FICA	35,846	39,580	39,580	38,809
520020	Termination Pool	12,779	14,228	14,228	13,951
520025	Workers Comp	2,519	2,546	2,546	2,686
Subtotal for Salaries and Wages		**$ 657,622**	**$ 726,281**	**$ 736,281**	**$ 684,501**
Training & Travel					
550000	Training/Travel	$ 4,759	$ 6,000	$ 6,000	$ 6,000
550015	Lodging	1,230	-	-	-
Subtotal for Training & Travel		**$ 5,989**	**$ 6,000**	**$ 6,000**	**$ 6,000**
Current Expense					
555000	Meals/Entertainment	$ 220	$ 250	$ 250	$ 250
610100	Reimbursable Sales Tax	(40)	-	-	-
620000	Office Expense/Supplies	7,666	7,765	7,000	6,765
620010	Postage	56,078	64,000	64,000	70,000
621000	Subscriptions	331	1,615	1,615	1,615
622000	Publications	22,899	22,700	23,000	24,000
625000	Equipment Maintenance	-	450	450	450
635000	Special Services	8,462	9,450	10,500	9,450
Subtotal for Current Expense		**$ 95,617**	**$ 106,230**	**$ 106,815**	**$ 112,530**
Interdepartmental					
810010	Interdept Charges Print Copy	$ 2,613	$ 2,639	$ 2,639	$ 2,639
810020	Interdept Charges Telephone	3,592	3,592	3,592	3,951
810030	Interdept Charges Fleet	312	554	554	588
810040	Interdept Charges Computer	2,585	2,813	2,813	2,813
810050	Interdept Charg Risk Mgmt	5,400	4,849	4,849	5,293
Subtotal for Interdepartmental		**$ 14,502**	**$ 14,447**	**$ 14,447**	**$ 15,284**
Total Expense		**$ 773,730**	**$ 852,958**	**$ 863,543**	**$ 818,315**
Total Additions to (Uses of) Fund Balance		**$ (773,730)**	**$ (852,958)**	**$ (863,543)**	**$ (818,315)**

2026 Approved Budget

10205000 - Purchasing

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	$ 176,012	$ 182,271	$ 182,271	$ 188,699
520001	Health/Dental Insurance	43,173	46,706	46,706	52,145
520005	Disability	865	862	862	896
520010	Retirement	31,086	31,186	31,186	30,550
520015	FICA	12,564	13,878	13,878	14,435
520020	Termination Pool	4,852	4,989	4,989	5,189
520025	Workers Comp	141	145	145	170
Subtotal for Salaries and Wages		**$ 268,694**	**$ 280,036**	**$ 280,036**	**$ 292,084**
Training & Travel					
550000	Training/Travel	$ -	$ 400	$ 400	$ 400
550010	Transportation	-	100	100	100
Subtotal for Training & Travel		**$ -**	**$ 500**	**$ 500**	**$ 500**
Current Expense					
555000	Meals/Entertainment	$ -	$ 150	$ 150	$ 150
620000	Office Expense/Supplies	416	575	575	575
621000	Subscriptions	1,299	1,500	1,500	1,500
Subtotal for Current Expense		**$ 1,715**	**$ 2,225**	**$ 2,225**	**$ 2,225**
Interdepartmental					
810010	Interdept Charges Print Copy	$ 34	$ 37	$ 37	$ 37
810020	Interdept Charges Telephone	1,077	1,077	1,077	1,077
810030	Interdept Charges Fleet	5	4	4	36
810040	Interdept Charges Computer	1,334	1,334	1,334	1,334
810050	Interdept Charg Risk Mgmt	1,813	1,822	1,822	1,973
Subtotal for Interdepartmental		**$ 4,264**	**$ 4,274**	**$ 4,274**	**$ 4,457**
Total Expense		**$ 274,673**	**$ 287,035**	**$ 287,035**	**$ 299,266**
Total Additions to (Uses of) Fund Balance		**$ (274,673)**	**$ (287,035)**	**$ (287,035)**	**$ (299,266)**

2026 Approved Budget

10215000 - Human Resources

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
REVENUE:					
491000	Sundry Revenue	$ 960	$ -	$ -	$ -
Total Revenue		**$ 960**	**$ -**	**$ -**	**$ -**
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	$ 555,189	$ 587,756	$ 587,756	$ 609,923
510500	Employee Incentives	-	5,250	5,250	126,000
520001	Health/Dental Insurance	75,927	106,281	106,281	114,153
520005	Disability	2,692	2,690	2,690	2,796
520010	Retirement	96,357	97,365	97,365	95,305
520015	FICA	40,521	44,988	44,988	46,659
520020	Termination Pool	15,097	15,576	15,576	16,188
520025	Workers Comp	3,251	3,431	3,431	3,682
Subtotal for Salaries and Wages		**$ 789,035**	**$ 863,337**	**$ 863,337**	**$ 1,014,706**
Training & Travel					
550000	Training/Travel	$ 4,268	$ 12,200	$ 12,200	$ 12,200
550005	Mileage Reimbursement	422	-	-	-
550010	Transportation	418	-	-	-
550015	Lodging	1,263	-	-	-
550020	Per Diem	109	-	-	-
Subtotal for Training & Travel		**$ 6,480**	**$ 12,200**	**$ 12,200**	**$ 12,200**
Current Expense					
555000	Meals/Entertainment	$ 1,621	$ 1,600	$ 1,600	$ 1,600
610100	Reimbursable Sales Tax	(125)	-	-	-
620000	Office Expense/Supplies	7,693	9,220	9,220	9,220
621000	Subscriptions	2,883	2,500	2,500	2,500
622000	Publications	5,363	21,682	21,682	21,682
625300	Software Maint	159,065	183,650	183,650	193,650
630000	Special Projects	18,516	24,502	24,502	24,502
640000	Special Supplies	21,241	33,737	33,737	33,737
655000	Board Expenses	406	1,200	1,200	1,200
670000	Contracted Services	17,119	48,000	48,000	125,815
699000	Sundry	23,774	26,200	26,200	26,200
Subtotal for Current Expense		**$ 257,557**	**$ 352,291**	**$ 352,291**	**$ 440,106**
Interdepartmental					
810010	Interdept Charges Print Copy	$ 1,255	$ 1,223	$ 1,223	$ 1,223

2026 Approved Budget (Continued)

10215000 - Human Resources

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
810020	Interdept Charges Telephone	3,232	3,232	3,232	3,232
810030	Interdept Charges Fleet	109	125	125	125
810040	Interdept Charges Computer	3,235	3,235	3,235	3,805
810050	Interdept Charg Risk Mgmt	8,543	8,570	8,570	9,222
Subtotal for Interdepartmental		**$ 16,374**	**$ 16,385**	**$ 16,385**	**$ 17,607**
Total Expense		**$ 1,069,446**	**$ 1,244,214**	**$ 1,244,214**	**$ 1,484,620**
Total Additions to (Uses of) Fund Balance		**$ (1,068,486)**	**$ (1,244,214)**	**$ (1,244,214)**	**$ (1,484,620)**

2026 Approved Budget

10220000 - Information Technology

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
REVENUE:					
432010	Data Processing Fees	$ 1,050	$ 1,500	$ 1,200	$ 1,500
432012	Data Processing Fees Health	50,000	50,000	50,000	50,000
432014	DP Maint Fees	340,707	340,707	340,707	340,707
432030	Telephone Charges	406,552	391,177	391,177	391,177
491000	Sundry Revenue	1	-	-	-
Total Revenue		**$ 798,311**	**$ 783,384**	**$ 783,084**	**$ 783,384**
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	$ 1,735,518	$ 1,844,175	$ 1,844,175	$ 1,884,384
510500	Employee Incentives	-	-	-	3,661
520001	Health/Dental Insurance	243,384	262,688	262,688	286,173
520005	Disability	8,525	8,673	8,673	8,863
520010	Retirement	323,941	334,055	334,055	321,475
520015	FICA	125,657	141,069	141,069	144,155
520020	Termination Pool	47,815	50,212	50,212	51,313
520025	Workers Comp	3,101	3,973	3,973	5,315
Subtotal for Salaries and Wages		**$ 2,487,941**	**$ 2,644,844**	**$ 2,644,844**	**$ 2,705,339**
Training & Travel					
550000	Training/Travel	$ 18,559	$ 17,000	$ 17,000	$ 17,000
550010	Transportation	228	1,000	1,000	1,000
550015	Lodging	787	3,000	3,000	3,000
Subtotal for Training & Travel		**$ 19,574**	**$ 21,000**	**$ 21,000**	**$ 21,000**
Current Expense					
555000	Meals/Entertainment	$ 254	$ 500	$ 500	$ 500
610100	Reimbursable Sales Tax	(306)	-	-	-
620000	Office Expense/Supplies	5,207	4,000	4,000	4,000
625000	Equipment Maintenance	140,401	133,064	133,064	133,064
625200	Fuel Expense	1,509	-	-	-
625300	Software Maint	315,184	250,000	100,000	100,000
625350	Software - SAAS	-	350,000	350,000	350,000
626000	Building Maintenance	-	1,000	1,000	1,000
628000	Telephone	18,800	40,033	40,033	40,033
628600	Telephone	239,250	266,994	266,994	266,994
670000	Contracted Services	42,393	67,870	67,870	67,870
699000	Sundry	2,081	1,006	1,006	1,006

2026 Approved Budget (Continued)

10220000 - Information Technology

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
	Subtotal for Current Expense	**$ 764,774**	**$ 1,114,467**	**$ 964,467**	**$ 964,467**
Debt and Equipment					
700000	Debt Payment	$ (4,093)	$ -	$ -	$ -
763000	Software	442,051	123,591	273,591	273,591
764000	Capital Equipment	206,385	330,742	330,742	418,742
765000	Controlled Assets	-	7,800	7,800	7,800
	Subtotal for Debt and Equipment	**$ 644,342**	**$ 462,133**	**$ 612,133**	**$ 700,133**
Interdepartmental					
810000	Interdept Charges	$ -	$ 55,473	$ -	$ -
810010	Interdept Charges Print Copy	175	8,449	8,449	8,449
810020	Interdept Charges Telephone	7,542	7,542	7,542	7,902
810030	Interdept Charges Fleet	742	1,034	1,034	1,068
810040	Interdept Charges Computer	6,846	7,410	7,410	11,176
810050	Interdept Charg Risk Mgmt	13,625	15,591	15,591	17,188
	Subtotal for Interdepartmental	**$ 28,931**	**$ 95,498**	**$ 40,026**	**$ 45,782**
	Total Expense	**$ 3,945,561**	**$ 4,337,943**	**$ 4,282,470**	**$ 4,436,722**
Total Additions to (Uses of) Fund Balance		**$ (3,147,251)**	**$ (3,554,559)**	**$ (3,499,386)**	**$ (3,653,338)**

2026 Approved Budget

10225000 - GIS

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	$ 392,311	$ 404,477	$ 404,477	$ 418,757
520001	Health/Dental Insurance	85,250	91,948	91,948	99,040
520005	Disability	1,928	1,920	1,920	1,989
520010	Retirement	76,263	76,695	76,695	75,251
520015	FICA	28,185	30,929	30,929	32,035
520020	Termination Pool	10,814	11,118	11,118	11,516
520025	Workers Comp	314	323	323	377
Subtotal for Salaries and Wages		**$ 595,065**	**$ 617,411**	**$ 617,411**	**$ 638,965**
Training & Travel					
550000	Training/Travel	$ 395	$ 1,600	$ 1,600	$ 1,600
550005	Mileage Reimbursement	-	-	597	-
550010	Transportation	-	700	-	700
550015	Lodging	435	2,800	1,460	2,800
550020	Per Diem	152	600	412	600
Subtotal for Training & Travel		**$ 982**	**$ 5,700**	**$ 4,069**	**$ 5,700**
Current Expense					
610100	Reimbursable Sales Tax	$ 0	$ -	$ -	$ -
620000	Office Expense/Supplies	2,379	766	766	766
625000	Equipment Maintenance	-	500	500	500
625300	Software Maint	39,597	47,417	47,417	47,417
640000	Special Supplies	1,681	1,500	1,500	1,500
Subtotal for Current Expense		**$ 43,656**	**$ 50,183**	**$ 50,183**	**$ 50,183**
Debt and Equipment					
763000	Software	$ 420	$ -	$ -	$ -
Subtotal for Debt and Equipment		**$ 420**	**$ -**	**$ -**	**$ -**
Interdepartmental					
810020	Interdept Charges Telephone	$ 1,437	$ 1,437	$ 1,437	$ 1,437
810030	Interdept Charges Fleet	196	392	392	-
810040	Interdept Charges Computer	3,492	3,492	3,492	3,492
810050	Interdept Charg Risk Mgmt	2,812	3,283	3,283	3,630
Subtotal for Interdepartmental		**$ 7,937**	**$ 8,604**	**$ 8,604**	**$ 8,559**
Total Expense		**$ 648,060**	**$ 681,898**	**$ 680,267**	**$ 703,407**
Total Additions to (Uses of) Fund Balance		**$ (648,060)**	**$ (681,898)**	**$ (680,267)**	**$ (703,407)**

2026 Approved Budget
10230000 - Internal Audit

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	$ 47,432	$ 108,716	$ 108,716	$ 108,705
520001	Health/Dental Insurance	19	23,353	23,353	26,073
520005	Disability	237	516	516	516
520010	Retirement	9,368	18,688	18,688	17,599
520015	FICA	3,629	8,317	8,317	8,317
520020	Termination Pool	1,307	2,990	2,990	2,989
520025	Workers Comp	659	1,511	1,511	1,544
Subtotal for Salaries and Wages		**$ 62,651**	**$ 164,092**	**$ 164,092**	**$ 165,742**
Training & Travel					
550000	Training/Travel	$ 1,699	$ 1,650	$ 500	$ 2,500
Subtotal for Training & Travel		**$ 1,699**	**$ 1,650**	**$ 500**	**$ 2,500**
Current Expense					
620000	Office Expense/Supplies	$ 59	$ 250	$ 100	$ 250
Subtotal for Current Expense		**$ 59**	**$ 250**	**$ 100**	**$ 250**
Interdepartmental					
810020	Interdept Charges Telephone	$ 359	$ 359	$ 359	$ 359
810040	Interdept Charges Computer	667	667	667	667
810050	Interdept Charg Risk Mgmt	675	102	102	135
Subtotal for Interdepartmental		**$ 1,701**	**$ 1,128**	**$ 1,128**	**$ 1,161**
Total Expense		**$ 66,110**	**$ 167,120**	**$ 165,820**	**$ 169,654**
Total Additions to (Uses of) Fund Balance		**$ (66,110)**	**$ (167,120)**	**$ (165,820)**	**$ (169,654)**

2026 Approved Budget

10240000 - Art Council

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
EXPENSE:					
Current Expense					
630000	Special Projects	$ -	$ 10,000	$ 10,000	$ 5,000
Subtotal for Current Expense		**$ -**	**$ 10,000**	**$ 10,000**	**$ 5,000**
Total Expense		**$ -**	**$ 10,000**	**$ 10,000**	**$ 5,000**
Total Additions to (Uses of) Fund Balance		**$ -**	**$ (10,000)**	**$ (10,000)**	**$ (5,000)**

2026 Approved Budget

10300000 - Economic Development

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
REVENUE:					
430050	Service Fees	$ 6,000	$ -	$ -	$ -
Total Revenue		**$ 6,000**	**$ -**	**$ -**	**$ -**
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	$ 147,282	$ 172,364	$ 172,364	$ 195,370
510001	Auto Allowance	7,243	7,200	7,200	7,200
520001	Health/Dental Insurance	8,438	9,036	9,036	35,441
520005	Disability	722	819	819	928
520010	Retirement	25,921	29,629	29,629	31,630
520015	FICA	11,657	13,186	13,186	14,946
520020	Termination Pool	4,058	4,740	4,740	5,373
520025	Workers Comp	1,780	1,850	1,850	1,976
Subtotal for Salaries and Wages		**$ 207,102**	**$ 238,824**	**$ 238,824**	**$ 292,864**
Training & Travel					
550000	Training/Travel	$ 4,679	$ 10,000	$ 10,000	$ 7,500
550005	Mileage Reimbursement	121	-	-	-
550010	Transportation	803	-	-	-
550015	Lodging	902	-	-	-
550020	Per Diem	105	-	-	-
Subtotal for Training & Travel		**$ 6,609**	**$ 10,000**	**$ 10,000**	**$ 7,500**
Current Expense					
555000	Meals/Entertainment	$ 785	$ 10,000	$ 10,000	$ 10,000
610100	Reimbursable Sales Tax	(93)	-	-	-
611000	Association Dues	24,852	26,565	26,565	25,565
620000	Office Expense/Supplies	4,448	1,900	1,900	1,900
621000	Subscriptions	172	1,250	1,250	1,250
630000	Special Projects	704	-	-	-
635000	Special Services	1,158	1,300	1,300	1,300
636000	Marketing And Promotions	2,530	5,000	5,000	5,000
636005	Business Development	-	5,000	5,000	5,000
653000	Incentive Payments	16,188	15,000	15,000	15,000
670000	Contracted Services	77,810	150,000	150,000	150,000
Subtotal for Current Expense		**$ 128,553**	**$ 216,015**	**$ 216,015**	**$ 215,015**

2026 Approved Budget (Continued)

10300000 - Economic Development

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
Interdepartmental					
810010	Interdept Charges Print Copy	$ 1,257	$ 1,238	$ 1,238	$ 1,238
810020	Interdept Charges Telephone	359	359	359	718
810030	Interdept Charges Fleet	13	-	-	-
810040	Interdept Charges Computer	667	1,334	1,334	1,334
810050	Interdept Charg Risk Mgmt	908	897	897	897
Subtotal for Interdepartmental		**$ 3,204**	**$ 3,828**	**$ 3,828**	**$ 4,187**
Total Expense		**$ 345,467**	**$ 468,667**	**$ 468,667**	**$ 519,566**
Total Additions to (Uses of) Fund Balance		**$ (339,467)**	**$ (468,667)**	**$ (468,667)**	**$ (519,566)**

2026 Approved Budget

10400000 - Operations Administration

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
REVENUE:					
490000	Miscellaneous Revenue	$ 1,325	$ 3,000	$ 3,000	$ 3,000
Total Revenue		**$ 1,325**	**$ 3,000**	**$ 3,000**	**$ 3,000**
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	$ 544,058	$ 563,363	$ 563,363	$ 583,029
519900	Allocated Salaries and Wages	18,198	20,000	20,000	20,000
520001	Health/Dental Insurance	96,706	103,955	103,955	111,423
520005	Disability	2,675	2,676	2,676	2,769
520010	Retirement	102,585	103,554	103,554	101,330
520015	FICA	39,322	43,097	43,097	44,602
520020	Termination Pool	14,996	15,492	15,492	16,033
520025	Workers Comp	5,730	5,921	5,921	6,268
Subtotal for Salaries and Wages		**$ 824,271**	**$ 858,059**	**$ 858,059**	**$ 885,454**
Training & Travel					
550000	Training/Travel	$ 7,742	$ 10,000	$ 10,000	$ 10,000
Subtotal for Training & Travel		**$ 7,742**	**$ 10,000**	**$ 10,000**	**$ 10,000**
Current Expense					
555000	Meals/Entertainment	$ 949	$ 1,000	$ 1,000	$ 1,000
610000	Purchasing Card	113	-	-	-
610100	Reimbursable Sales Tax	(20)	-	-	-
620000	Office Expense/Supplies	2,756	3,000	3,000	3,000
625000	Equipment Maintenance	-	500	500	500
625200	Fuel Expense	-	1,000	1,000	1,000
626000	Building Maintenance	666	70	70	70
630000	Special Projects	2,736	3,000	3,000	3,000
Subtotal for Current Expense		**$ 7,200**	**$ 8,570**	**$ 8,570**	**$ 8,570**
Debt and Equipment					
765000	Controlled Assets	$ 656	$ -	$ -	$ -
Subtotal for Debt and Equipment		**$ 656**	**$ -**	**$ -**	**$ -**
Interdepartmental					
810010	Interdept Charges Print Copy	$ 2,438	$ 2,484	$ 2,484	$ 2,484
810020	Interdept Charges Telephone	4,910	4,910	4,910	4,669
810030	Interdept Charges Fleet	286	221	221	345
810040	Interdept Charges Computer	3,500	3,500	3,500	4,033
810050	Interdept Charg Risk Mgmt	4,075	4,084	4,084	4,522

2026 Approved Budget (Continued)

10400000 - Operations Administration

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
	Subtotal for Interdepartmental	**$ 15,209**	**$ 15,199**	**$ 15,199**	**$ 16,053**
	Total Expense	**$ 855,078**	**$ 891,828**	**$ 891,828**	**$ 920,077**
Total Additions to (Uses of) Fund Balance		**$ (853,753)**	**$ (888,828)**	**$ (888,828)**	**$ (917,077)**

2026 Approved Budget

10404000 - Property Management

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
REVENUE:					
430090	Other Services	$ 819,354	$ 675,000	$ 400,000	$ 650,000
441000	Rent Revenue	341,310	350,000	300,000	350,000
491000	Sundry Revenue	-	-	-	50,000
496000	Sale Of Fixed Assets	13,587	-	33,263	-
Total Revenue		**$ 1,174,252**	**$ 1,025,000**	**$ 733,263**	**$ 1,050,000**
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	$ 1,202,969	$ 1,364,693	$ 1,364,693	$ 1,415,928
510005	Overtime	13,215	-	-	-
520001	Health/Dental Insurance	270,322	365,650	365,650	368,642
520005	Disability	5,979	6,482	6,482	6,726
520010	Retirement	215,333	237,922	237,922	232,697
520015	FICA	88,913	104,399	104,399	108,319
520020	Termination Pool	33,515	37,529	37,529	38,938
520025	Workers Comp	16,900	18,974	18,974	20,106
Subtotal for Salaries and Wages		**$ 1,847,145**	**$ 2,135,648**	**$ 2,135,648**	**$ 2,191,356**
Training & Travel					
550000	Training/Travel	$ 3,921	$ 8,000	$ 8,000	$ 5,000
550020	Per Diem	594	-	-	-
Subtotal for Training & Travel		**$ 4,515**	**$ 8,000**	**$ 8,000**	**$ 5,000**
Current Expense					
555000	Meals/Entertainment	$ 1,113	$ 1,000	$ 1,000	$ 1,000
610000	Purchasing Card	150	-	-	-
610100	Reimbursable Sales Tax	(32)	-	-	-
620000	Office Expense/Supplies	1,918	3,000	3,000	3,000
620010	Postage	59	-	-	-
625000	Equipment Maintenance	46,259	85,000	85,000	50,000
625200	Fuel Expense	24,114	20,000	20,000	20,000
625300	Software Maint	-	4,500	4,500	4,500
626000	Building Maintenance	266,249	283,587	283,587	318,587
627000	Utilities	175,399	188,600	185,000	188,600
628000	Telephone	2,554	2,600	2,600	2,600
630000	Special Projects	20,000	25,000	25,000	25,000
630010	Property tax	28,459	23,000	23,000	23,000
699000	Sundry	31	-	-	-

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2026 Approved Budget (Continued)

10404000 - Property Management

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
	Subtotal for Current Expense	**$ 566,273**	**$ 636,287**	**$ 632,687**	**$ 636,287**
Debt and Equipment					
761200	Building Improvements	$ 131,522	$ 73,000	$ 73,000	$ 145,000
764000	Capital Equipment	-	170,000	170,000	56,000
765000	Controlled Assets	51,709	56,000	56,000	56,000
	Subtotal for Debt and Equipment	**$ 183,231**	**$ 299,000**	**$ 299,000**	**$ 257,000**
Interdepartmental					
810010	Interdept Charges Print Copy	$ 518	$ 270	$ 270	$ 270
810020	Interdept Charges Telephone	1,437	1,437	1,437	1,437
810030	Interdept Charges Fleet	48,111	37,296	37,296	48,482
810040	Interdept Charges Computer	2,357	2,434	2,434	2,206
810050	Interdept Charg Risk Mgmt	20,893	18,851	18,851	20,391
	Subtotal for Interdepartmental	**$ 73,315**	**$ 60,288**	**$ 60,288**	**$ 72,786**
	Total Expense	**$ 2,674,480**	**$ 3,139,224**	**$ 3,135,624**	**$ 3,162,429**
Total Additions to (Uses of) Fund Balance		**$ (1,500,228)**	**$ (2,114,224)**	**$ (2,402,361)**	**$ (2,112,429)**

2026 Approved Budget

10520000 - USU Extension Service

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
EXPENSE:					
Training & Travel					
550000	Training/Travel	$ 16,800	$ 16,900	$ 16,900	$ 16,900
	Subtotal for Training & Travel	**$ 16,800**	**$ 16,900**	**$ 16,900**	**$ 16,900**
Current Expense					
619000	Other Services	$ 7,000	$ 7,000	$ 7,000	$ 7,000
620000	Office Expense/Supplies	3,937	3,750	3,750	3,750
625000	Equipment Maintenance	8,225	10,830	10,830	12,915
625200	Fuel Expense	2,334	-	-	-
626000	Building Maintenance	6,012	-	-	-
635065	Bee Inspector	2,700	2,700	2,700	2,700
647000	Youth Development	2,000	2,000	2,000	2,000
670000	Contracted Services	250,467	297,663	297,663	303,663
	Subtotal for Current Expense	**$ 282,675**	**$ 323,943**	**$ 323,943**	**$ 332,028**
Debt and Equipment					
761200	Building Improvements	$ 11	$ -	$ -	$ -
765000	Controlled Assets	1,811	2,085	2,085	-
	Subtotal for Debt and Equipment	**$ 1,822**	**$ 2,085**	**$ 2,085**	**$ -**
Interdepartmental					
810020	Interdept Charges Telephone	$ 5,387	$ 5,387	$ 5,387	$ 5,387
810030	Interdept Charges Fleet	450	450	450	1,044
810040	Interdept Charges Computer	2,736	2,736	2,736	2,736
810050	Interdept Charg Risk Mgmt	2,381	2,465	2,465	2,878
	Subtotal for Interdepartmental	**$ 10,955**	**$ 11,038**	**$ 11,038**	**$ 12,046**
	Total Expense	**$ 312,252**	**$ 353,966**	**$ 353,966**	**$ 360,974**
Total Additions to (Uses of) Fund Balance		**$ (312,252)**	**$ (353,966)**	**$ (353,966)**	**$ (360,974)**

2026 Approved Budget

10800000 - Statutory & Non-Departmental

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
REVENUE:					
401000	Current Property Taxes	$ 38,499,956	$ 39,869,000	$ 39,696,700	$ 40,563,000
401005	Interest on Current Prop Tax	153,009	-	155,336	-
401010	Delinquent Taxes	820,282	801,000	883,000	883,000
401020	Interest On Delinquent Taxes	516,973	466,000	567,000	567,000
401025	Conservation Rollback	367,285	-	10,000	-
405010	1/4% Sales Tax	19,247,734	20,158,000	19,671,184	20,250,000
409002	Assess And Collect County	5,716,591	5,889,000	5,861,800	5,989,000
420000	Registered Vehicle Fees	1,910,717	1,875,000	1,949,000	1,968,000
420505	MV Assess And Collect State	269,274	280,000	270,000	270,000
420515	Airport uniform fees	4,675	-	6,300	-
432028	Admin Fees	373,670	389,400	389,400	439,000
491000	Sundry Revenue	122,713	35,000	36,000	36,000
497500	Interest	6,961,106	4,800,000	4,800,000	4,800,000
497700	Fair Value Adjustment	-	-	-	-
Total Revenue		**$ 74,963,985**	**$ 74,562,400**	**$ 74,295,720**	**$ 75,765,000**
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	$ -	$ 112,555	$ -	$ 150,000
Subtotal for Salaries and Wages		**$ -**	**$ 112,555**	**$ -**	**$ 150,000**
Current Expense					
555000	Meals/Entertainment	$ 12,914	$ 12,000	$ 12,000	$ 12,000
611000	Association Dues	76,174	77,316	77,316	77,316
619000	Other Services	26,000	26,100	26,100	26,100
624205	Bank Charges	-	32,000	32,000	32,000
625300	Software Maint	204,119	250,807	250,807	226,200
635000	Special Services	1,010	-	12,745	-
670000	Contracted Services	9,650	128,297	116,797	33,076
670005	Independent Audit	50,000	47,250	47,250	49,500
670040	Actuarial Services	-	5,165	5,165	1,800
695015	MV Reimb State Reg Postage	45,085	45,000	45,000	45,000
695020	MV Reimb to State	372,331	380,000	380,000	380,000
699000	Sundry	-	487,200	497,200	500,000
Subtotal for Current Expense		**$ 797,282**	**$ 1,491,135**	**$ 1,502,380**	**$ 1,382,992**
Interdepartmental					
810010	Interdept Charges Print Copy	$ 1,489	$ -	$ -	$ 1,500

2026 Approved Budget (Continued)

10800000 - Statutory & Non-Departmental

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
Subtotal for Interdepartmental		**$ 1,489**	**$ -**	**$ -**	**$ 1,500**
Total Expense		**$ 798,771**	**$ 1,603,690**	**$ 1,502,380**	**$ 1,534,492**
Total Additions to (Uses of) Fund Balance		**$ 74,165,213**	**$ 72,958,710**	**$ 72,793,340**	**$ 74,230,508**

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2026 Approved Budget

10800100 - Wasatch Front Regional Council

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
EXPENSE:					
Current Expense					
612000	Approp To Other Agency	$ 81,126	$ 85,182	$ 85,182	$ 87,627
Subtotal for Current Expense		**$ 81,126**	**$ 85,182**	**$ 85,182**	**$ 87,627**
Total Expense		**$ 81,126**	**$ 85,182**	**$ 85,182**	**$ 87,627**
Total Additions to (Uses of) Fund Balance		**$ (81,126)**	**$ (85,182)**	**$ (85,182)**	**$ (87,627)**

2026 Approved Budget

10800105 - District Court

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
EXPENSE:					
Current Expense					
671500	Mental Evaluations	$ 91,200	$ 115,000	$ 115,000	$ 115,000
Subtotal for Current Expense		**$ 91,200**	**$ 115,000**	**$ 115,000**	**$ 115,000**
Total Expense		**$ 91,200**	**$ 115,000**	**$ 115,000**	**$ 115,000**
Total Additions to (Uses of) Fund Balance		**$ (91,200)**	**$ (115,000)**	**$ (115,000)**	**$ (115,000)**

2026 Approved Budget

10805160 - Human Services

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
EXPENSE:					
Current Expense					
685000	Contributions	$ 2,704,211	$ 2,758,295	$ 2,758,295	$ 2,797,790
Subtotal for Current Expense		**$ 2,704,211**	**$ 2,758,295**	**$ 2,758,295**	**$ 2,797,790**
Total Expense		**$ 2,704,211**	**$ 2,758,295**	**$ 2,758,295**	**$ 2,797,790**
Total Additions to (Uses of) Fund Balance		**$ (2,704,211)**	**$ (2,758,295)**	**$ (2,758,295)**	**$ (2,797,790)**

2026 Approved Budget

10805165 - Poor and Indigent

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
EXPENSE:					
Current Expense					
674000	Burials	$ 14,700	$ 21,000	$ 20,000	$ 20,000
Subtotal for Current Expense		**$ 14,700**	**$ 21,000**	**$ 20,000**	**$ 20,000**
Total Expense		**$ 14,700**	**$ 21,000**	**$ 20,000**	**$ 20,000**
Total Additions to (Uses of) Fund Balance		**$ (14,700)**	**$ (21,000)**	**$ (20,000)**	**$ (20,000)**

2026 Approved Budget

10810000 - Watershed Fire

Object	Description		2024 Actual		2025 Revised Budget		2025 Estimated		2026 Approved
EXPENSE:									
Current Expense									
670000	Contracted Services	$	34,746	$	36,000	$	36,000	$	61,000
Subtotal for Current Expense		**$**	**34,746**	**$**	**36,000**	**$**	**36,000**	**$**	**61,000**
Total Expense		**$**	**34,746**	**$**	**36,000**	**$**	**36,000**	**$**	**61,000**
Total Additions to (Uses of) Fund Balance		**$**	**(34,746)**	**$**	**(36,000)**	**$**	**(36,000)**	**$**	**(61,000)**

2026 Approved Budget

10870000 - Contrib and Transfer

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
REVENUE:					
445000	Fines And Fees	$ 1,846,334	$ 2,031,402	$ 2,030,000	$ 1,842,857
Total Revenue		**$ 1,846,334**	**$ 2,031,402**	**$ 2,030,000**	**$ 1,842,857**
EXPENSE:					
Current Expense					
612000	Approp To Other Agency	$ 138,210	$ -	$ -	$ -
Subtotal for Current Expense		**$ 138,210**	**$ -**	**$ -**	**$ -**
Interdepartmental					
811500	Administrative Services	$ 205,000	$ 205,000	$ 205,000	$ 205,000
850000	Transfers To Other Funds	8,739,000	3,739,000	3,739,000	3,700,000
Subtotal for Interdepartmental		**$ 8,944,000**	**$ 3,944,000**	**$ 3,944,000**	**$ 3,905,000**
Total Expense		**$ 9,082,210**	**$ 3,944,000**	**$ 3,944,000**	**$ 3,905,000**
Total Additions to (Uses of) Fund Balance		**$ (7,235,876)**	**$ (1,912,598)**	**$ (1,914,000)**	**$ (2,062,143)**

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2026 Approved Budget

11154000 - Crime Scene Investigations

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
REVENUE:					
430050	Service Fees	$ 1,135,174	$ 1,263,692	$ 1,263,692	$ 1,300,000
435000	Sheriff Service Fees	1,631	300	-	-
497500	Interest	6,787	-	-	-
Total Revenue		**$ 1,143,592**	**$ 1,263,992**	**$ 1,263,692**	**$ 1,300,000**
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	$ 584,996	$ 576,003	$ 576,003	$ 599,164
510005	Overtime	51,049	130,000	90,000	105,000
510500	Employee Incentives	7,971	15,200	15,200	-
520001	Health/Dental Insurance	142,876	159,906	159,906	186,033
520005	Disability	3,119	2,652	2,652	2,821
520010	Retirement	114,692	99,145	99,145	99,419
520015	FICA	46,051	43,117	43,117	45,836
520020	Termination Pool	17,507	15,352	15,352	16,329
520025	Workers Comp	8,841	7,834	7,834	8,508
Subtotal for Salaries and Wages		**$ 977,103**	**$ 1,049,209**	**$ 1,009,209**	**$ 1,063,110**
Training & Travel					
550000	Training/Travel	$ 3,651	$ 15,000	$ 15,000	$ 15,000
550010	Transportation	478	-	-	-
550015	Lodging	1,733	-	-	-
550020	Per Diem	936	-	-	-
Subtotal for Training & Travel		**$ 6,798**	**$ 15,000**	**$ 15,000**	**$ 15,000**
Current Expense					
610100	Reimbursable Sales Tax	$ (9)	$ -	$ -	$ -
620000	Office Expense/Supplies	885	1,700	1,700	1,700
621000	Subscriptions	935	1,500	1,500	1,500
625000	Equipment Maintenance	10,601	20,000	20,000	20,000
625200	Fuel Expense	9,662	9,500	9,500	9,500
625300	Software Maint	16,695	18,588	18,588	18,588
640000	Special Supplies	15,411	9,000	9,000	9,000
640022	Quartermaster	2,275	2,100	2,100	2,100
654000	Service Fees	9,852	15,200	15,200	15,200
Subtotal for Current Expense		**$ 66,307**	**$ 77,588**	**$ 77,588**	**$ 77,588**
Debt and Equipment					
763000	Software	$ -	$ 10,000	$ 10,000	$ -

2026 Approved Budget (Continued)

11154000 - Crime Scene Investigations

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
764000	Capital Equipment	-	38,768	38,768	-
765000	Controlled Assets	60,493	3,000	3,000	18,000
Subtotal for Debt and Equipment		**$ 60,493**	**$ 51,768**	**$ 51,768**	**$ 18,000**
Interdepartmental					
810020	Interdept Charges Telephone	$ 2,155	$ 2,155	$ 2,155	$ 2,514
810030	Interdept Charges Fleet	17,567	32,778	32,778	25,280
810040	Interdept Charges Computer	6,316	6,011	6,011	4,945
810050	Interdept Charg Risk Mgmt	10,604	10,705	10,705	11,985
811500	Administrative Services	31,264	34,054	34,054	37,724
Subtotal for Interdepartmental		**$ 67,906**	**$ 85,703**	**$ 85,703**	**$ 82,448**
Total Expense		**$ 1,178,607**	**$ 1,279,268**	**$ 1,239,268**	**$ 1,256,146**
Total Additions to (Uses of) Fund Balance		**$ (35,015)**	**$ (15,276)**	**$ 24,424**	**$ 43,854**

Termination Pool

This fund accounts for payments of employees' leave balances upon termination and payment of post-employment health care benefits to retirees. Resources come from charges to departments' budgets based on an estimated percentage of payroll sufficient to cover the current year's expenses.

2026 Approved Budget by Fund

Termination Pool General

	2024 Actual	2025 Estimated	2026 Approved
REVENUE:			
Taxes and Other Revenue			
Charges For Services	$ 1,823,262	$ 1,880,000	$ 1,800,000
Other Financing	437,193	-	-
Taxes and Other Revenue	**$ 2,260,455**	**$ 1,880,000**	**$ 1,800,000**
Total Revenue	**$ 2,260,455**	**$ 1,880,000**	**$ 1,800,000**
EXPENSE:			
Internal Service			
General Termination Pool	$ 866,572	$ 1,300,000	$ 2,724,000
Internal Service	**$ 866,572**	**$ 1,300,000**	**$ 2,724,000**
Total Expense	**$ 866,572**	**$ 1,300,000**	**$ 2,724,000**
Termination Pool General - Additions to (Uses of) Fund Balance	**$ 1,393,883**	**$ 580,000**	**$ (924,000)**

2026 Approved Budget

12880000 - General Termination Pool

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
REVENUE:					
430050	Service Fees	$ 1,823,262	$ 1,800,000	$ 1,880,000	$ 1,800,000
490000	Miscellaneous Revenue	9,254	-	-	-
497500	Interest	427,939	-	-	-
Total Revenue		**$ 2,260,455**	**$ 1,800,000**	**$ 1,880,000**	**$ 1,800,000**
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	$ 865,367	$ 1,750,342	$ 500,000	$ 1,724,000
540005	Retiree Insurance Premiums	1,206	979,197	800,000	1,000,000
Subtotal for Salaries and Wages		**$ 866,572**	**$ 2,729,539**	**$ 1,300,000**	**$ 2,724,000**
Total Expense		**$ 866,572**	**$ 2,729,539**	**$ 1,300,000**	**$ 2,724,000**
Total Additions to (Uses of) Fund Balance		**$ 1,393,883**	**$ (929,539)**	**$ 580,000**	**$ (924,000)**

Dental Insurance

This fund is a self-funded program established to provide dental benefits to eligible employees. The fund accounts for dental claims and related administrative costs, which are administered through an external dental insurance provider. Funding for the program is shared between County departments and participating employees, with departments contributing a portion of the premium costs and employees paying the remainder through payroll deductions.

2026 Approved Budget by Fund

Dental Insurance	2024 Actual	2025 Estimated	2026 Approved
REVENUE:			
Taxes and Other Revenue			
Charges For Services	$ -	$ -	$ 775,000
Taxes and Other Revenue	**$ -**	**$ -**	**$ 775,000**
Total Revenue	**$ -**	**$ -**	**$ 775,000**
EXPENSE:			
Internal Service			
Dental Insurance	$ -	$ -	775,000
Internal Service	**$ -**	**$ -**	**$ 775,000**
Total Expense	**$ -**	**$ -**	**$ 775,000**

2026 Approved Budget
12885000 - Dental Insurance

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
REVENUE:					
430050	Service Fees	$ -	$ -	$ -	$ 775,000
Total Revenue		**$ -**	**$ -**	**$ -**	**$ 775,000**
EXPENSE:					
Current Expense					
654000	Service Fees	$ -	$ -	$ -	$ 5,000
671010	Self Insured Claims	-	-	-	770,000
Subtotal for Current Expense		**$ -**	**$ -**	**$ -**	**$ 775,000**
Total Expense		**$ -**	**$ -**	**$ -**	**$ 775,000**

Culture Parks And Rec

This special revenue fund accounts for the operations of the County's Culture Parks, and Recreation Division, including the Ogden Eccles Conference Center, the Ice Sheet, and the Golden Spike Events Center. The principal revenue source is user fees.

2026 Approved Budget by Fund

Culture Parks And Rec

	2024 Actual	2025 Estimated	2026 Approved
REVENUE:			
Taxes and Other Revenue			
Charges For Services	$ 8,007,435	$ 8,098,070	$ 7,326,971
Intergovernmental	220,639	274,987	94,800
Other Financing	5,963,412	8,148,449	8,970,302
Taxes and Other Revenue	**$ 14,191,486**	**$ 16,521,506**	**$ 16,392,073**
Total Revenue	**$ 14,191,486**	**$ 16,521,506**	**$ 16,392,073**
EXPENSE:			
Parks And Recreation			
Culture Parks and Recreation Admin	$ 658,880	$ 968,483	$ 747,188
Golden Spike Event Center	3,203,632	4,001,507	3,786,389
Gun Range	466,822	545,080	733,208
Ice Sheet	1,960,186	1,812,509	1,690,427
Ogden Eccles Conference Center	4,919,499	5,214,077	5,891,809
Parks	1,181,961	1,631,846	1,319,781
Rec Facil Concession	693,912	715,957	726,286
Recreation	695,514	839,428	877,899
Special Events	533,617	565,890	559,086
Parks And Recreation	**$ 14,314,024**	**$ 16,294,776**	**$ 16,332,074**
Total Expense	**$ 14,314,024**	**$ 16,294,776**	**$ 16,332,074**
Culture Parks And Rec - Additions to (Uses of) Fund Balance	**$ (122,538)**	**$ 226,729**	**$ 59,999**

2026 Approved Budget

13550000 - OECC Executive

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
REVENUE:					
416000	Grants From Local Units	$ 128,200	$ 198,626	$ 106,000	$ 90,000
430070	Audio Visual	184,320	101,034	218,982	150,000
430072	Food and Beverage Serv Charge	164,893	198,106	190,970	160,000
430074	Ticketing Serv Charge	85,800	103,020	96,535	155,000
430076	Operating Services	108,612	103,931	96,544	90,000
430078	Theatre Services	100,559	99,150	100,352	100,000
430080	Theatre Equipment	54,648	38,800	39,928	40,000
432050	Concessions Revenue	197,228	160,564	128,760	150,000
432051	Catering	755,314	1,010,282	856,904	750,000
432062	Beer - Conference Center	39,630	27,471	37,260	27,500
432064	Beer - Concessions	19,782	16,585	11,670	18,000
432066	Liquor Sales	63,609	63,300	27,110	60,000
440528	Sponsorships	385,309	260,000	156,438	200,000
440534	Ticket Sales	240,742	297,173	228,440	300,000
440540	Parking Revenue	67,332	75,494	57,693	70,000
440546	Miscellaneous Revenue	11,620	-	769	-
441003	Theatre Rent	177,625	161,875	145,050	150,000
441018	Equipment Rental Revenue	-	-	170	-
441020	Room Rental	1,019,321	1,013,411	1,088,963	900,000
491200	Tip Clearing	54	-	112	-
491500	Over/Short	255	-	247	-
495500	Transfers From Other Funds	1,114,595	2,168,733	1,625,180	2,481,309
Total Revenue		**$ 4,919,447**	**$ 6,097,555**	**$ 5,214,077**	**$ 5,891,809**
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	$ 568,823	$ 699,307	$ 699,307	$ 669,128
510005	Overtime	13,586	24,000	24,000	24,000
520001	Health/Dental Insurance	49,616	86,895	86,895	98,965
520005	Disability	2,150	2,427	2,427	2,552
520010	Retirement	79,445	90,809	90,809	86,990
520015	FICA	43,199	53,497	53,497	51,188
520020	Termination Pool	13,610	14,053	14,053	14,776
520025	Workers Comp	6,558	7,514	7,514	7,865
Subtotal for Salaries and Wages		**$ 776,987**	**$ 978,502**	**$ 978,502**	**$ 955,464**

2026 Approved Budget (Continued)

13550000 - OECC Executive

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
Training & Travel					
550000	Training/Travel	$ 12,545	$ 15,625	$ 15,625	$ 6,572
550005	Mileage Reimbursement	-	1,000	1,000	1,000
Subtotal for Training & Travel		**$ 12,545**	**$ 16,625**	**$ 16,625**	**$ 7,572**
Current Expense					
555000	Meals/Entertainment	$ 3,132	$ 3,000	$ 3,000	$ 3,000
610100	Reimbursable Sales Tax	(40)	-	-	-
621000	Subscriptions	2,473	3,200	3,200	3,200
624205	Bank Charges	78,120	108,420	78,420	153,420
636002	Advertising	32,784	33,500	15,500	25,500
640000	Special Supplies	122,882	74,700	54,700	64,700
650000	Operating Costs	60,259	51,000	36,000	36,000
650014	License/Dues	(140)	2,700	2,700	2,700
650020	Theatre Equip and Supplies	15,434	18,000	13,000	13,000
650022	Talent Expense	247,278	213,700	138,700	188,700
650028	Gifts	917	1,000	1,000	1,000
650110	Uniforms	608	1,200	1,200	1,200
650300	Contracted Labor - Operations	2,298	3,500	3,500	3,500
670000	Contracted Services	-	5,000	5,000	5,000
699000	Sundry	(1)	-	-	-
Subtotal for Current Expense		**$ 566,003**	**$ 518,920**	**$ 355,920**	**$ 500,920**
Debt and Equipment					
761200	Building Improvements	$ 194,905	$ 54,062	$ 42,062	$ 165,755
764000	Capital Equipment	23,555	-	1,435	75,000
765000	Controlled Assets	-	2,007	2,007	2,007
Subtotal for Debt and Equipment		**$ 218,460**	**$ 56,069**	**$ 45,504**	**$ 242,762**
Interdepartmental					
810020	Interdept Charges Telephone	$ -	$ 9,000	$ 9,000	$ 17,240
810030	Interdept Charges Fleet	578	706	706	450
810040	Interdept Charges Computer	6,048	5,322	5,322	5,322
810050	Interdept Charg Risk Mgmt	125,607	125,033	125,033	147,837
811500	Administrative Services	58,932	58,553	58,553	64,215
Subtotal for Interdepartmental		**$ 191,166**	**$ 198,614**	**$ 198,614**	**$ 235,064**
Total Expense		**$ 1,765,161**	**$ 1,768,731**	**$ 1,595,166**	**$ 1,941,782**
Total Additions to (Uses of) Fund Balance		**$ 3,154,286**	**$ 4,328,825**	**$ 3,618,912**	**$ 3,950,027**

2026 Approved Budget
13550505 - OECC Sales Division

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	$ 221,855	$ 255,602	$ 255,602	$ 272,725
510005	Overtime	1,468	4,000	4,000	4,000
520001	Health/Dental Insurance	40,365	64,215	64,215	56,409
520005	Disability	1,101	1,214	1,214	1,295
520010	Retirement	39,603	43,938	43,938	45,276
520015	FICA	16,792	19,554	19,554	20,863
520020	Termination Pool	6,171	7,029	7,029	7,500
520025	Workers Comp	1,979	2,055	2,055	2,196
Subtotal for Salaries and Wages		**$ 329,333**	**$ 397,607**	**$ 397,607**	**$ 410,264**
Training & Travel					
550000	Training/Travel	$ 4,675	$ 4,400	$ 4,400	$ 11,000
Subtotal for Training & Travel		**$ 4,675**	**$ 4,400**	**$ 4,400**	**$ 11,000**
Current Expense					
555000	Meals/Entertainment	$ 126	$ 500	$ 500	$ 500
621000	Subscriptions	4,750	4,750	4,750	4,750
630000	Special Projects	89,403	85,000	70,000	190,000
636000	Marketing And Promotions	1,751	15,000	15,000	15,000
650014	License/Dues	130	100	100	100
650024	Security	614	-	-	-
650028	Gifts	189	400	400	400
650110	Uniforms	-	250	250	250
Subtotal for Current Expense		**$ 96,963**	**$ 106,000**	**$ 91,000**	**$ 211,000**
Interdepartmental					
811500	Administrative Services	$ 14,596	$ 15,591	$ 15,591	$ 17,016
Subtotal for Interdepartmental		**$ 14,596**	**$ 15,591**	**$ 15,591**	**$ 17,016**
Total Expense		**$ 445,567**	**$ 523,598**	**$ 508,598**	**$ 649,280**
Total Additions to (Uses of) Fund Balance		**$ (445,567)**	**$ (523,598)**	**$ (508,598)**	**$ (649,280)**

2026 Approved Budget

13550510 - OECC Food and Beverage

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	$ 347,618	$ 536,355	$ 536,355	$ 536,293
510005	Overtime	9,662	8,000	8,000	8,000
519900	Allocated Salaries and Wages	5,187	-	-	-
520001	Health/Dental Insurance	96,480	124,134	124,134	117,799
520005	Disability	1,735	2,118	2,118	2,120
520010	Retirement	59,026	76,650	76,650	72,269
520015	FICA	26,510	41,031	41,031	41,026
520020	Termination Pool	9,742	12,262	12,262	12,275
520025	Workers Comp	5,038	7,455	7,455	7,615
Subtotal for Salaries and Wages		**$ 560,999**	**$ 808,005**	**$ 808,005**	**$ 797,397**
Training & Travel					
550000	Training/Travel	$ 175	$ 3,500	$ 3,500	$ 3,500
Subtotal for Training & Travel		**$ 175**	**$ 3,500**	**$ 3,500**	**$ 3,500**
Current Expense					
610100	Reimbursable Sales Tax	$ (1)	$ -	$ -	$ -
630000	Special Projects	53,875	52,000	50,000	70,000
643000	Concessions Expense	43,023	43,243	43,243	43,243
645500	Bedding/Linen Supplies	62,780	72,796	37,796	66,000
650014	License/Dues	3,412	2,800	2,800	2,800
650041	Kitchen Janitorial	4,599	7,300	7,300	7,300
650100	Food	234,157	307,668	220,668	235,000
650105	Beverage	24,278	35,246	20,246	26,250
650110	Uniforms	14	2,000	2,000	2,000
650115	Event Decor	4,729	5,400	2,400	2,400
650120	F&B Equipment and Supplies	13,162	21,670	5,670	11,250
650305	Contract Labor - Kitchen	73,954	86,000	52,000	60,000
650310	Contract Labor - Banquet	121,038	189,000	69,000	81,000
Subtotal for Current Expense		**$ 639,019**	**$ 825,123**	**$ 513,123**	**$ 607,243**
Interdepartmental					
811500	Administrative Services	$ 45,657	$ 44,102	$ 44,102	$ 47,273
Subtotal for Interdepartmental		**$ 45,657**	**$ 44,102**	**$ 44,102**	**$ 47,273**
Total Expense		**$ 1,245,850**	**$ 1,680,730**	**$ 1,368,730**	**$ 1,455,413**
Total Additions to (Uses of) Fund Balance		**$ (1,245,850)**	**$ (1,680,730)**	**$ (1,368,730)**	**$ (1,455,413)**

2026 Approved Budget

13550515 - OECC Operations

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	$ 276,102	$ 450,651	$ 450,651	$ 451,631
510005	Overtime	24,912	10,000	10,000	10,000
520001	Health/Dental Insurance	62,965	99,587	99,587	105,634
520005	Disability	1,474	2,141	2,141	2,145
520010	Retirement	49,586	77,467	77,467	73,119
520015	FICA	21,849	34,475	34,475	34,550
520020	Termination Pool	8,305	12,393	12,393	12,420
520025	Workers Comp	4,189	6,264	6,264	6,413
Subtotal for Salaries and Wages		**$ 449,379**	**$ 692,977**	**$ 692,977**	**$ 695,912**
Current Expense					
610100	Reimbursable Sales Tax	$ (1)	$ -	$ -	$ -
620000	Office Expense/Supplies	6,600	5,600	5,600	5,600
625000	Equipment Maintenance	22,481	30,000	30,000	30,000
625200	Fuel Expense	1,548	1,800	1,800	1,800
626000	Building Maintenance	86,071	120,468	55,651	61,200
627000	Utilities	34,433	46,971	46,971	46,971
627010	Electricity	175,195	166,702	166,702	166,702
627020	Heating Fuel	43,254	66,940	66,940	66,940
640000	Special Supplies	5,039	10,500	10,500	10,500
650010	Parking-Staff	14,085	13,500	13,500	13,500
650012	Parking-Event	51,853	52,000	37,000	50,000
650018	Seasonal Services	962	11,950	6,950	6,950
650024	Security	4,752	5,100	5,100	5,100
650026	Signage	227	2,520	2,520	2,520
650040	Janitorial	17,497	21,200	16,200	16,200
650045	Trash Removal	11,953	9,300	9,300	9,300
650050	Elevator	24,201	39,526	24,526	24,526
650055	Bulbs and lamps	887	4,000	4,000	4,000
650110	Uniforms	1,692	1,500	1,500	1,500
650300	Contracted Labor - Operations	20,356	10,700	10,700	10,700
651000	Equipment Rental Expense	321	-	-	-
670000	Contracted Services	32,934	40,000	40,000	40,000
Subtotal for Current Expense		**$ 556,339**	**$ 660,277**	**$ 555,460**	**$ 574,009**
Interdepartmental					

2026 Approved Budget (Continued)

13550515 - OECC Operations

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
810010	Interdept Charges Print Copy	$ 4,979	$ 5,004	$ 5,004	$ 5,004
811500	Administrative Services	36,308	40,001	40,001	43,481
	Subtotal for Interdepartmental	**$ 41,287**	**$ 45,005**	**$ 45,005**	**$ 48,485**
	Total Expense	**$ 1,047,005**	**$ 1,398,260**	**$ 1,293,442**	**$ 1,318,406**
Total Additions to (Uses of) Fund Balance		**$ (1,047,005)**	**$ (1,398,260)**	**$ (1,293,442)**	**$ (1,318,406)**

2026 Approved Budget

13550520 - OECC Tech Services

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	$ 222,373	$ 234,182	$ 234,182	$ 256,236
510005	Overtime	170	-	-	11,950
520001	Health/Dental Insurance	44,770	48,338	48,338	78,045
520005	Disability	1,095	1,112	1,112	1,217
520010	Retirement	39,323	40,256	40,256	41,485
520015	FICA	16,117	17,915	17,915	19,602
520020	Termination Pool	6,138	6,440	6,440	7,046
520025	Workers Comp	1,435	1,545	1,545	1,841
Subtotal for Salaries and Wages		**$ 331,421**	**$ 349,787**	**$ 349,787**	**$ 417,422**
Current Expense					
625000	Equipment Maintenance	$ 734	$ 2,100	$ 2,100	$ 2,100
628000	Telephone	23,212	24,000	24,000	16,800
630000	Special Projects	26,667	23,000	23,000	40,000
640000	Special Supplies	-	4,000	4,000	4,000
650014	License/Dues	16,296	20,862	20,862	20,862
650016	AV Equipment Services	5,866	12,000	12,000	12,000
650110	Uniforms	719	500	500	500
Subtotal for Current Expense		**$ 73,494**	**$ 86,462**	**$ 86,462**	**$ 96,262**
Interdepartmental					
811500	Administrative Services	$ 11,001	$ 11,892	$ 11,892	$ 13,244
Subtotal for Interdepartmental		**$ 11,001**	**$ 11,892**	**$ 11,892**	**$ 13,244**
Total Expense		**$ 415,917**	**$ 448,141**	**$ 448,141**	**$ 526,928**
Total Additions to (Uses of) Fund Balance		**$ (415,917)**	**$ (448,141)**	**$ (448,141)**	**$ (526,928)**

2026 Approved Budget

14540000 - Ice Sheet

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
REVENUE:					
416000	Grants From Local Units	$ 3,000	$ 17,963	$ 3,000	$ 3,000
430050	Service Fees	19,977	-	837	-
432050	Concessions Revenue	153,489	124,000	158,761	106,000
432064	Beer - Concessions	65,698	54,000	65,627	50,000
440000	Recreation Fees	1,091	-	-	-
440002	Public Skate Admission	106,235	120,000	108,965	120,000
440004	Skate Rental	52,523	51,000	50,707	51,000
440006	Freestyle Admission	24,363	17,000	23,572	17,000
440008	ProShop Sales	4,592	4,000	7,527	4,000
440010	LTS Program	64,775	70,000	82,699	50,000
440012	Patio Rental	30,474	23,000	21,308	23,000
440014	Season and Punch Passes	-	-	239	-
440016	Open Hockey	51,149	30,000	48,795	30,000
440018	Hockey Registration	7,608	-	-	10,000
440020	Pro Lesson Percentage	51	-	-	-
440022	Skate Sharpening	4,731	3,000	4,005	3,000
440024	Vending Machines	5,279	7,300	4,318	7,300
440026	Referee Fees Collected	(62)	10,000	-	10,000
440030	Entertainment	-	-	885	-
440528	Sponsorships	14,738	6,000	-	6,000
441000	Rent Revenue	570,279	422,000	677,791	422,000
491500	Over/Short	(1)	-	3	-
495500	Transfers From Other Funds	780,199	859,784	780,199	778,127
Total Revenue		**$ 1,960,186**	**$ 1,819,047**	**$ 2,039,238**	**$ 1,690,427**
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	$ 629,634	$ 748,209	$ 748,209	$ 763,928
510005	Overtime	12,475	-	-	-
520001	Health/Dental Insurance	48,551	68,144	68,144	75,173
520005	Disability	1,789	1,652	1,652	1,766
520010	Retirement	67,835	61,916	61,916	62,200
520015	FICA	49,865	57,238	57,238	58,440
520020	Termination Pool	10,112	9,564	9,564	10,224
520025	Workers Comp	7,666	9,222	9,222	9,606
Subtotal for Salaries and Wages		**$ 827,928**	**$ 955,944**	**$ 955,944**	**$ 981,337**

2026 Approved Budget (Continued)

14540000 - Ice Sheet

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
Training & Travel					
550000	Training/Travel	$ 5,036	$ 4,400	$ 4,400	$ 3,800
550005	Mileage Reimbursement	606	1,600	1,600	1,600
550020	Per Diem	176	-	-	-
Subtotal for Training & Travel		**$ 5,817**	**$ 6,000**	**$ 6,000**	**$ 5,400**
Current Expense					
610100	Reimbursable Sales Tax	$ (88)	$ -	$ -	$ -
620000	Office Expense/Supplies	6,888	4,000	4,000	4,000
621000	Subscriptions	2,282	3,000	3,000	3,000
624205	Bank Charges	19,409	19,144	19,144	19,144
625000	Equipment Maintenance	21,779	45,000	45,000	45,000
625300	Software Maint	7,437	7,600	7,600	7,600
626000	Building Maintenance	81,981	86,000	71,000	71,000
627000	Utilities	291,051	298,000	283,000	283,000
628600	Telephone	1,407	1,450	1,450	1,450
636000	Marketing And Promotions	28	6,000	6,000	6,000
640000	Special Supplies	1,484	16,000	8,000	9,500
640016	Personal protective equipment	-	1,000	1,000	1,000
640034	Pro Shop Inventory	8,287	16,000	5,000	5,000
643000	Concessions Expense	66,864	64,000	60,000	66,000
643010	Concessions - Beer	12,849	17,000	12,000	14,000
645500	Bedding/Linen Supplies	3,102	4,100	2,100	2,100
654000	Service Fees	-	1,000	1,000	1,000
654200	Referee Fees	2,993	-	-	8,000
670000	Contracted Services	6,250	-	-	-
Subtotal for Current Expense		**$ 534,003**	**$ 589,294**	**$ 529,294**	**$ 546,794**
Debt and Equipment					
761200	Building Improvements	$ 345,864	$ 1,945	$ 1,945	$ -
761400	Improvements	60,353	-	-	-
764000	Capital Equipment	53,750	176,480	176,480	-
765000	Controlled Assets	131	16,963	2,000	2,000
Subtotal for Debt and Equipment		**$ 460,099**	**$ 195,388**	**$ 180,425**	**$ 2,000**
Interdepartmental					

2026 Approved Budget (Continued)

14540000 - Ice Sheet

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
810010	Interdept Charges Print Copy	$ 1,434	$ 1,335	$ 1,335	$ 1,335
810020	Interdept Charges Telephone	3,592	3,592	3,592	3,592
810030	Interdept Charges Fleet	8,613	11,410	11,410	11,410
810040	Interdept Charges Computer	1,807	1,579	1,579	1,790
810050	Interdept Charg Risk Mgmt	46,664	49,517	49,517	54,561
811500	Administrative Services	70,229	73,413	73,413	82,209
Subtotal for Interdepartmental		**$ 132,339**	**$ 140,846**	**$ 140,846**	**$ 154,896**
Total Expense		**$ 1,960,186**	**$ 1,887,472**	**$ 1,812,509**	**$ 1,690,427**
Total Additions to (Uses of) Fund Balance		**$ (0)**	**$ (68,425)**	**$ 226,729**	**$ (0)**

2026 Approved Budget

15530000 - Golden Spike Event Center

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
REVENUE:					
440502	Event Exhibit Hall	$ 75,795	$ 60,000	$ 80,828	$ 60,000
440504	Event Stadium	2,229	12,000	8,646	12,000
440506	Event Arena	50,994	52,000	47,550	52,000
440508	Event Courtyard	-	4,000	750	4,000
440510	Event Recreation Hall	7,889	8,000	4,500	8,000
440512	Event Auction Arena	4,500	5,000	4,528	5,000
440514	Event Riding Arena	37,590	46,000	32,608	46,000
440516	Event Conference Room	-	2,000	-	2,000
440518	Event Stalls	165,920	156,000	203,447	156,000
440520	Event Parking Lots	500	1,000	500	1,000
440522	Event Other	130,712	122,000	128,088	122,000
440524	Hourly	43,729	40,000	44,926	40,000
440526	Stall Rental	21,185	35,000	33,234	35,000
440528	Sponsorships	-	25,000	21,000	25,000
440530	Advertising	360	-	-	-
440532	Portal Signs	14,944	21,000	25,929	21,000
440534	Ticket Sales	75,131	83,000	90,387	117,000
440536	Vendor Fees	10,041	6,000	8,122	6,000
440538	Overnight Parking	59,503	53,000	70,909	53,000
440542	Equipment Rental Revenue	44,234	46,000	57,422	46,000
440544	Retail Revenue	33,951	21,000	35,294	21,000
440546	Miscellaneous Revenue	5,007	10,000	7,361	10,000
491500	Over/Short	24	-	128	-
495500	Transfers From Other Funds	2,529,822	3,568,340	3,197,157	3,163,145
Total Revenue		**$ 3,314,061**	**$ 4,376,340**	**$ 4,103,313**	**$ 4,005,145**
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	$ 1,287,514	$ 1,511,535	$ 1,511,535	$ 1,592,293
510005	Overtime	84,584	34,500	34,500	34,500
519900	Allocated Salaries and Wages	(27,547)	(30,000)	30,000	(30,000)
520001	Health/Dental Insurance	242,651	315,821	315,821	348,313
520005	Disability	5,603	6,026	6,026	6,297
520010	Retirement	204,113	224,951	224,951	219,047
520015	FICA	101,117	117,757	117,757	121,810
520020	Termination Pool	31,546	33,323	33,323	36,458

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Fund Summaries
Supplemental Section

2026 Approved Budget (Continued)

15530000 - Golden Spike Event Center

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
520025	Workers Comp	15,144	17,022	17,022	18,418
Subtotal for Salaries and Wages		**$ 1,944,726**	**$ 2,230,935**	**$ 2,290,935**	**$ 2,347,136**
Training & Travel					
550000	Training/Travel	$ 19,840	$ 19,000	$ 19,000	$ 17,000
550005	Mileage Reimbursement	59	-	-	-
550010	Transportation	185	637	637	633
550015	Lodging	-	200	200	200
550020	Per Diem	1,676	200	200	200
Subtotal for Training & Travel		**$ 21,760**	**$ 20,037**	**$ 20,037**	**$ 18,033**
Current Expense					
555000	Meals/Entertainment	$ 550	$ 1,000	$ 777	$ 1,000
610100	Reimbursable Sales Tax	187	-	-	-
620000	Office Expense/Supplies	7,292	6,000	7,497	6,000
621000	Subscriptions	6,132	12,000	6,050	12,000
624205	Bank Charges	26,061	24,000	30,614	58,000
625000	Equipment Maintenance	50,707	69,500	35,081	69,500
625100	Vehicle Maintenance	41,441	20,000	35,328	20,000
625200	Fuel Expense	29,810	38,293	26,789	38,293
626000	Building Maintenance	91,297	83,000	84,780	83,000
626200	Weed Control	2,190	1,500	1,860	1,500
627000	Utilities	221,545	225,000	187,763	255,000
628000	Telephone	331	600	298	600
628600	Telephone	111	510	65	510
630000	Special Projects	138	6,000	2,426	6,000
636000	Marketing And Promotions	8,836	20,000	4,408	20,000
640000	Special Supplies	69,105	100,000	78,950	100,000
640016	Personal protective equipment	-	4,000	1,312	4,000
643500	Complimentary Concessions	4,002	4,000	4,818	4,000
645500	Bedding/Linen Supplies	-	2,120	-	2,120
650040	Janitorial	32,328	33,000	31,209	33,000
650045	Trash Removal	21,000	20,000	19,000	20,000
654000	Service Fees	38,934	47,000	43,036	47,000
655000	Board Expenses	2,464	2,000	2,840	2,000
670000	Contracted Services	26,000	-	-	-
Subtotal for Current Expense		**$ 680,461**	**$ 719,523**	**$ 604,899**	**$ 783,523**
Debt and Equipment					

2026 Approved Budget (Continued)

15530000 - Golden Spike Event Center

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
760500	Infrastructure	$ -	$ -	$ -	$ 100,000
761200	Building Improvements	134,943	200,000	200,000	-
761400	Improvements	212,258	650,000	650,000	210,000
764000	Capital Equipment	5,436	172,000	-	60,000
765000	Controlled Assets	-	22,765	22,765	22,765
	Subtotal for Debt and Equipment	**$ 352,638**	**$ 1,044,765**	**$ 872,765**	**$ 392,765**
Interdepartmental					
810010	Interdept Charges Print Copy	$ 3,993	$ 4,583	$ 4,583	$ 4,583
810020	Interdept Charges Telephone	7,289	6,824	6,824	6,465
810030	Interdept Charges Fleet	2,201	1,575	1,575	1,575
810040	Interdept Charges Computer	6,242	5,253	5,253	5,253
810050	Interdept Charg Risk Mgmt	73,288	73,460	73,460	88,670
811500	Administrative Services	111,034	121,176	121,176	138,386
	Subtotal for Interdepartmental	**$ 204,048**	**$ 212,871**	**$ 212,871**	**$ 244,932**
	Total Expense	**$ 3,203,632**	**$ 4,228,131**	**$ 4,001,507**	**$ 3,786,389**
Total Additions to (Uses of) Fund Balance		**$ 110,429**	**$ 148,209**	**$ 101,806**	**$ 218,756**

2026 Approved Budget

15530190 - Rec Facil Concession

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
REVENUE:					
432050	Concessions Revenue	$ 373,177	$ 360,000	$ 361,649	$ 360,000
432064	Beer - Concessions	268,785	250,000	279,155	275,000
450030	Contracted Vendors Revenue	112,099	125,000	108,666	100,000
491500	Over/Short	119	-	251	-
Total Revenue		**$ 754,180**	**$ 735,000**	**$ 749,721**	**$ 735,000**
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	$ 291,660	$ 340,778	$ 340,778	$ 347,408
510005	Overtime	662	1,500	1,500	1,500
519900	Allocated Salaries and Wages	(5,187)	-	-	-
520001	Health/Dental Insurance	29,753	32,036	32,036	35,098
520005	Disability	831	806	806	834
520010	Retirement	31,195	30,533	30,533	29,854
520015	FICA	23,595	26,541	26,541	26,577
520020	Termination Pool	4,659	4,666	4,666	4,831
520025	Workers Comp	3,384	3,818	3,818	3,878
Subtotal for Salaries and Wages		**$ 380,552**	**$ 440,679**	**$ 440,679**	**$ 449,980**
Training & Travel					
550000	Training/Travel	$ 373	$ 3,062	$ 3,062	$ 2,756
Subtotal for Training & Travel		**$ 373**	**$ 3,062**	**$ 3,062**	**$ 2,756**
Current Expense					
610100	Reimbursable Sales Tax	$ (24)	$ -	$ -	$ -
620000	Office Expense/Supplies	2,020	800	800	800
621000	Subscriptions	3,113	2,378	2,378	2,378
624205	Bank Charges	12,998	12,000	12,000	12,000
625000	Equipment Maintenance	8,752	8,000	8,000	8,000
626000	Building Maintenance	6,488	5,000	5,000	5,000
640000	Special Supplies	8,031	8,000	8,000	8,000
643000	Concessions Expense	148,225	169,750	143,750	143,750
645500	Bedding/Linen Supplies	2,391	2,110	2,110	2,110
650105	Beverage	48,625	53,525	53,525	51,300
Subtotal for Current Expense		**$ 240,619**	**$ 261,563**	**$ 235,563**	**$ 233,338**
Debt and Equipment					
765000	Controlled Assets	$ 39,095	$ -	$ -	$ -
Subtotal for Debt and Equipment		**$ 39,095**	**$ -**	**$ -**	**$ -**

2026 Approved Budget (Continued)

15530190 - Rec Facil Concession

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
Interdepartmental					
810040	Interdept Charges Computer	$ 684	$ 684	$ 684	$ 684
811500	Administrative Services	32,589	35,969	35,969	39,528
	Subtotal for Interdepartmental	**$ 33,273**	**$ 36,653**	**$ 36,653**	**$ 40,212**
	Total Expense	**$ 693,912**	**$ 741,957**	**$ 715,957**	**$ 726,286**
Total Additions to (Uses of) Fund Balance		**$ 60,268**	**$ (6,957)**	**$ 33,764**	**$ 8,714**

Budget Overview

Fund Summaries

Supplemental Section

2026 Approved Budget

15530195 - County Fair

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
REVENUE:					
416000	Grants From Local Units	$ 3,000	$ 25,000	$ 25,000	$ -
440030	Entertainment	138,296	133,000	163,513	150,720
440032	Advance Tickets	17,536	20,000	12,370	15,650
440034	Gate Tickets	64,049	79,000	110,130	93,890
440036	Exhibitor Tickets	4,217	4,900	4,749	5,110
440038	Booth Rentals	57,139	57,500	54,000	55,000
440040	Fair Retail Sales	5,169	6,000	7,986	7,500
440048	Attraction Percentages	6,238	7,000	5,000	5,000
440054	Fair Major Sponsorships	63,090	55,000	43,790	55,000
440302	Fiesta 4H Horse	750	760	840	840
440312	Jr Posse	731	740	1,200	1,200
440318	All Breed Show	988	1,004	598	598
440328	Open Dairy Cattle	148	-	-	-
440330	Open Goat Show	282	285	255	255
440332	Poultry Show	316	320	245	245
440336	Rabbit Show	148	150	130	130
440340	Miscellaneous Revenue	827	425	478	478
491500	Over/Short	(5)	-	36	-
Total Revenue		**$ 362,920**	**$ 391,084**	**$ 430,320**	**$ 391,616**
EXPENSE:					
Salaries and Wages					
519900	Allocated Salaries and Wages	$ 27,547	$ 30,000	$ 30,000	$ 30,000
Subtotal for Salaries and Wages		**$ 27,547**	**$ 30,000**	**$ 30,000**	**$ 30,000**
Training & Travel					
550000	Training/Travel	$ 3,138	$ 5,000	$ 5,000	$ 4,485
550005	Mileage Reimbursement	-	150	150	150
550020	Per Diem	245	-	-	-
Subtotal for Training & Travel		**$ 3,382**	**$ 5,150**	**$ 5,150**	**$ 4,635**
Current Expense					
610100	Reimbursable Sales Tax	$ (23)	$ -	$ -	$ -
619000	Other Services	21,167	22,000	22,000	31,450
621000	Subscriptions	569	250	500	500
624205	Bank Charges	5,230	6,700	7,250	6,700
630000	Special Projects	3,288	5,000	5,000	5,000
636000	Marketing And Promotions	62,226	35,565	35,565	35,565

2026 Approved Budget (Continued)

15530195 - County Fair

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
640000	Special Supplies	11,719	52,000	52,000	10,000
643500	Complimentary Concessions	3,447	7,000	7,000	7,000
651000	Equipment Rental Expense	88,155	94,000	94,000	94,000
654000	Service Fees	284,573	273,268	282,497	308,268
655000	Board Expenses	-	500	-	-
672000	Premiums	17,085	20,000	20,000	20,000
699000	Sundry	259	200	-	-
Subtotal for Current Expense		**$ 497,694**	**$ 516,483**	**$ 525,812**	**$ 518,483**
Interdepartmental					
811500	Administrative Services	$ 4,994	$ 4,928	$ 4,928	$ 5,968
Subtotal for Interdepartmental		**$ 4,994**	**$ 4,928**	**$ 4,928**	**$ 5,968**
Total Expense		**$ 533,617**	**$ 556,561**	**$ 565,890**	**$ 559,086**
Total Additions to (Uses of) Fund Balance		**$ (170,697)**	**$ (165,477)**	**$ (135,570)**	**$ (167,470)**

2026 Approved Budget

16500000 - Culture Parks and Recreation Admin

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
REVENUE:					
416000	Grants From Local Units	$ -	$ -	$ 14,963	$ -
440340	Miscellaneous Revenue	6,966	-	-	-
495500	Transfers From Other Funds	1,538,381	3,485,072	2,545,124	2,547,721
Total Revenue		**$ 1,545,346**	**$ 3,485,072**	**$ 2,560,087**	**$ 2,547,721**
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	$ 417,521	$ 439,608	$ 436,593	$ 452,008
510005	Overtime	1,746	2,000	2,000	2,000
520001	Health/Dental Insurance	53,197	49,801	52,816	45,598
520005	Disability	2,064	2,065	2,065	2,147
520010	Retirement	76,223	77,071	77,071	75,637
520015	FICA	30,927	33,257	33,257	34,579
520020	Termination Pool	11,435	11,955	11,955	12,430
520025	Workers Comp	4,844	5,062	5,062	5,387
Subtotal for Salaries and Wages		**$ 597,956**	**$ 620,819**	**$ 620,819**	**$ 629,786**
Training & Travel					
550000	Training/Travel	$ 18,794	$ 26,060	$ 26,060	$ 23,304
550005	Mileage Reimbursement	123	1,500	1,500	1,500
550015	Lodging	280	-	-	-
550020	Per Diem	721	-	-	-
Subtotal for Training & Travel		**$ 19,917**	**$ 27,560**	**$ 27,560**	**$ 24,804**
Current Expense					
555000	Meals/Entertainment	$ 877	$ 557	$ 557	$ 557
610100	Reimbursable Sales Tax	(133)	-	-	-
620000	Office Expense/Supplies	425	500	500	500
621000	Subscriptions	2,050	10,982	10,982	10,982
624100	Public Relations	2,531	10,000	10,000	10,000
625000	Equipment Maintenance	769	2,000	2,000	2,000
640000	Special Supplies	5,173	4,175	4,175	5,000
670000	Contracted Services	-	36,006	36,006	15,330
Subtotal for Current Expense		**$ 11,692**	**$ 64,220**	**$ 64,220**	**$ 44,369**
Debt and Equipment					
761200	Building Improvements	$ -	$ 28,921	$ 212,921	$ -
765000	Controlled Assets	7,961	13,825	13,825	5,000
Subtotal for Debt and Equipment		**$ 7,961**	**$ 42,746**	**$ 226,746**	**$ 5,000**

2026 Approved Budget (Continued)

16500000 - Culture Parks and Recreation Admin

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
Interdepartmental					
810020	Interdept Charges Telephone	$ -	$ 718	$ 718	$ 718
810040	Interdept Charges Computer	1,562	2,668	2,668	2,668
810050	Interdept Charg Risk Mgmt	1,771	2,349	2,349	2,670
811500	Administrative Services	18,021	23,403	23,403	37,173
Subtotal for Interdepartmental		**$ 21,354**	**$ 29,138**	**$ 29,138**	**$ 43,229**
Total Expense		**$ 658,880**	**$ 784,483**	**$ 968,483**	**$ 747,188**
Total Additions to (Uses of) Fund Balance		**$ 886,466**	**$ 2,700,589**	**$ 1,591,604**	**$ 1,800,533**

2026 Approved Budget

16505180 - Recreation

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
REVENUE:					
440000	Recreation Fees	$ 73,325	$ 65,000	$ 79,290	$ 65,000
440056	Soccer Fields	10,070	10,000	9,287	10,000
440057	Softball Fields	21,096	14,000	28,322	18,000
440059	Recreation Hall	16,600	13,000	18,850	13,000
440060	Basketball	152,540	123,000	147,055	123,000
440062	Sundry Revenue	37	1,000	121	1,000
441001	Pavilion Rental	3,578	2,500	3,643	2,500
441018	Equipment Rental Revenue	8,910	6,000	10,305	6,000
450030	Contracted Vendors Revenue	6,677	5,000	6,890	5,000
Total Revenue		**$ 292,832**	**$ 239,500**	**$ 303,763**	**$ 243,500**
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	$ 375,259	$ 436,690	$ 436,690	$ 453,017
510005	Overtime	265	-	-	-
520001	Health/Dental Insurance	52,838	42,986	56,986	44,959
520005	Disability	791	787	787	803
520010	Retirement	29,556	29,855	29,855	28,799
520015	FICA	27,241	33,407	33,407	34,656
520020	Termination Pool	4,427	4,557	4,557	4,650
520025	Workers Comp	4,612	5,508	5,508	5,842
Subtotal for Salaries and Wages		**$ 494,989**	**$ 553,789**	**$ 567,789**	**$ 572,726**
Training & Travel					
550000	Training/Travel	$ 1,488	$ 1,500	$ 1,448	$ 1,350
550005	Mileage Reimbursement	-	-	63	-
550020	Per Diem	-	-	458	-
Subtotal for Training & Travel		**$ 1,488**	**$ 1,500**	**$ 1,969**	**$ 1,350**
Current Expense					
555000	Meals/Entertainment	$ 430	$ -	$ 381	$ -
610100	Reimbursable Sales Tax	(120)	-	-	-
620000	Office Expense/Supplies	663	500	366	500
624205	Bank Charges	4,423	4,000	1,456	4,000
625000	Equipment Maintenance	5,444	5,000	7,414	7,500
625200	Fuel Expense	2,320	2,500	1,899	2,500
626000	Building Maintenance	28,635	27,000	31,740	27,000
627000	Utilities	55,017	60,519	57,991	60,519

2026 Approved Budget (Continued)

16505180 - Recreation

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
640000	Special Supplies	11,418	13,300	6,503	13,300
641000	League Prizes	8,946	10,000	9,155	10,000
654000	Service Fees	2,000	2,000	2,000	2,000
Subtotal for Current Expense		**$ 119,174**	**$ 124,819**	**$ 118,904**	**$ 127,319**
Debt and Equipment					
761200	Building Improvements	$ 20,269	$ 89,154	$ 79,300	$ 100,000
764000	Capital Equipment	-	11,349	11,349	12,000
765000	Controlled Assets	4,420	4,000	4,000	4,000
Subtotal for Debt and Equipment		**$ 24,689**	**$ 104,503**	**$ 94,649**	**$ 116,000**
Interdepartmental					
810010	Interdept Charges Print Copy	$ 1,913	$ 2,043	$ 2,043	$ 2,043
810020	Interdept Charges Telephone	1,437	1,437	1,437	1,796
810030	Interdept Charges Fleet	225	225	225	225
810040	Interdept Charges Computer	2,779	2,457	2,457	2,457
810050	Interdept Charg Risk Mgmt	13,137	13,457	13,457	14,203
811500	Administrative Services	35,684	36,497	36,497	39,780
Subtotal for Interdepartmental		**$ 55,175**	**$ 56,116**	**$ 56,116**	**$ 60,504**
Total Expense		**$ 695,514**	**$ 840,727**	**$ 839,428**	**$ 877,899**
Total Additions to (Uses of) Fund Balance		**$ (402,682)**	**$ (601,227)**	**$ (535,665)**	**$ (634,399)**

2026 Approved Budget

16510000 - Parks Admin

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	$ 310,143	$ 338,259	$ 338,259	$ 349,998
510005	Overtime	127	-	-	-
520001	Health/Dental Insurance	47,566	55,675	55,675	62,353
520005	Disability	1,445	1,472	1,472	1,526
520010	Retirement	53,614	54,628	54,628	53,432
520015	FICA	23,092	25,887	25,887	26,775
520020	Termination Pool	8,111	8,521	8,521	8,836
520025	Workers Comp	4,313	4,704	4,704	4,970
Subtotal for Salaries and Wages		**$ 448,411**	**$ 489,145**	**$ 489,145**	**$ 507,890**
Training & Travel					
550000	Training/Travel	$ 3,051	$ 8,500	$ 8,500	$ 5,000
550005	Mileage Reimbursement	1,513	1,500	1,500	1,300
550020	Per Diem	281	-	-	-
Subtotal for Training & Travel		**$ 4,845**	**$ 10,000**	**$ 10,000**	**$ 6,300**
Current Expense					
555000	Meals/Entertainment	$ -	$ 300	$ 300	$ 300
610100	Reimbursable Sales Tax	(52)	-	-	-
620000	Office Expense/Supplies	483	550	550	550
621000	Subscriptions	475	750	750	750
624205	Bank Charges	4,423	3,500	3,500	3,500
625000	Equipment Maintenance	39,181	30,000	30,000	30,000
625200	Fuel Expense	20,146	20,000	20,000	20,000
626000	Building Maintenance	156	-	-	-
630000	Special Projects	8,341	20,340	20,340	12,000
640000	Special Supplies	15	-	-	-
640016	Personal protective equipment	1,667	4,000	4,000	4,000
654000	Service Fees	1,000	1,000	1,000	1,000
Subtotal for Current Expense		**$ 75,837**	**$ 80,440**	**$ 80,440**	**$ 72,100**
Debt and Equipment					
764000	Capital Equipment	$ -	$ 28,749	$ 28,749	$ 95,000
Subtotal for Debt and Equipment		**$ -**	**$ 28,749**	**$ 28,749**	**$ 95,000**

2026 Approved Budget (Continued)

16510000 - Parks Admin

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
Interdepartmental					
810020	Interdept Charges Telephone	$ 6,824	$ 6,106	$ 6,106	$ 6,106
810030	Interdept Charges Fleet	10,082	9,843	9,843	9,843
810050	Interdept Charg Risk Mgmt	18,371	17,290	17,290	18,917
811500	Administrative Services	27,013	29,510	29,510	26,104
Subtotal for Interdepartmental		**$ 62,290**	**$ 62,749**	**$ 62,749**	**$ 60,970**
Total Expense		**$ 591,383**	**$ 671,083**	**$ 671,083**	**$ 742,260**
Total Additions to (Uses of) Fund Balance		**$ (591,383)**	**$ (671,083)**	**$ (671,083)**	**$ (742,260)**

2026 Approved Budget

16510170 - Parks Ft Buenaventura

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
REVENUE:					
416000	Grants From Local Units	$ 13,500	$ 1,800	$ 3,500	$ 1,800
440340	Miscellaneous Revenue	214	-	109	-
440528	Sponsorships	-	1,000	-	1,000
441000	Rent Revenue	8,237	12,000	11,767	12,000
441002	Event Rental	7,470	3,000	8,160	3,000
441006	Camp Sites	20,700	22,000	21,148	22,000
441008	Day Use	1,005	850	3,080	850
441010	Canoe Rental	31	25	105	25
441012	Ticket Sales	16,517	11,000	11,808	11,000
441013	Leagues and Classes	4,547	1,000	10,155	1,000
441014	Vendor Fees	18,183	14,000	14,267	14,000
441018	Equipment Rental Revenue	105	400	195	400
450030	Contracted Vendors Revenue	1,079	7,200	5,447	7,200
Total Revenue		**$ 91,587**	**$ 74,275**	**$ 89,740**	**$ 74,275**
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	$ 33,428	$ 35,576	$ 26,776	$ 27,169
520015	FICA	2,557	2,048	2,048	2,078
520025	Workers Comp	465	372	372	386
Subtotal for Salaries and Wages		**$ 36,450**	**$ 37,996**	**$ 29,196**	**$ 29,633**
Current Expense					
624205	Bank Charges	$ 19	$ -	$ -	$ -
626000	Building Maintenance	20,169	10,000	10,000	12,051
627000	Utilities	12,265	12,752	12,752	12,752
628600	Telephone	911	1,450	1,450	678
640000	Special Supplies	3,432	4,000	4,000	2,721
Subtotal for Current Expense		**$ 36,795**	**$ 28,202**	**$ 28,202**	**$ 28,202**
Debt and Equipment					
761400	Improvements	$ -	$ 10,000	$ 10,000	$ -
Subtotal for Debt and Equipment		**$ -**	**$ 10,000**	**$ 10,000**	**$ -**
Interdepartmental					
811500	Administrative Services	$ 3,041	$ 3,736	$ 3,736	$ 3,637
Subtotal for Interdepartmental		**$ 3,041**	**$ 3,736**	**$ 3,736**	**$ 3,637**
Total Expense		**$ 76,286**	**$ 79,934**	**$ 71,134**	**$ 61,472**
Total Additions to (Uses of) Fund Balance		**$ 15,300**	**$ (5,659)**	**$ 18,606**	**$ 12,803**

2026 Approved Budget

16510172 - Parks North Fork

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
REVENUE:					
416000	Grants From Local Units	$ 67,976	$ -	$ 122,524	$ -
441000	Rent Revenue	50,450	40,100	49,112	40,100
441002	Event Rental	21,462	8,500	27,184	8,500
441004	Stall Rental	1,000	400	1,195	400
441006	Camp Sites	160,537	125,000	155,273	145,000
441016	Overnight Parking	425	80	470	80
441018	Equipment Rental Revenue	40	400	35	400
450035	Retail Revenue	7,707	3,000	7,385	3,000
Total Revenue		**$ 309,598**	**$ 177,480**	**$ 363,178**	**$ 197,480**
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	$ 40,567	$ 50,152	$ 58,952	$ 59,426
520015	FICA	3,103	4,510	4,510	4,546
520025	Workers Comp	564	819	819	844
Subtotal for Salaries and Wages		**$ 44,234**	**$ 55,481**	**$ 64,281**	**$ 64,816**
Current Expense					
624205	Bank Charges	$ 3,361	$ 3,300	$ 3,262	$ 3,300
626000	Building Maintenance	13,897	12,500	18,145	15,500
627000	Utilities	3,541	3,900	3,378	3,900
628600	Telephone	409	1,225	-	1,225
640000	Special Supplies	156	2,000	1,542	2,000
Subtotal for Current Expense		**$ 21,365**	**$ 22,925**	**$ 26,328**	**$ 25,925**
Debt and Equipment					
761200	Building Improvements	$ 67,976	$ 340,740	$ 340,740	$ -
761400	Improvements	21,385	10,000	10,000	10,000
764000	Capital Equipment	-	10,000	10,000	-
765000	Controlled Assets	1,899	2,000	2,000	2,000
Subtotal for Debt and Equipment		**$ 91,260**	**$ 362,740**	**$ 362,740**	**$ 12,000**
Interdepartmental					
811500	Administrative Services	$ 7,260	$ 6,164	$ 6,164	$ 7,672
Subtotal for Interdepartmental		**$ 7,260**	**$ 6,164**	**$ 6,164**	**$ 7,672**
Total Expense		**$ 164,119**	**$ 447,310**	**$ 459,513**	**$ 110,413**
Total Additions to (Uses of) Fund Balance		**$ 145,479**	**$ (269,830)**	**$ (96,335)**	**$ 87,067**

2026 Approved Budget

16510174 - Parks Weber Memorial

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
REVENUE:					
441000	Rent Revenue	$ 38,192	$ 40,000	$ 38,229	$ 40,000
441002	Event Rental	-	-	192	-
441006	Camp Sites	70,273	75,000	65,464	75,000
441016	Overnight Parking	20	100	75	100
450035	Retail Revenue	2,669	2,000	2,493	2,000
Total Revenue		**$ 111,153**	**$ 117,100**	**$ 106,453**	**$ 117,100**
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	$ 26,224	$ 28,796	$ 28,796	$ 29,234
520015	FICA	2,006	2,203	2,203	2,236
520025	Workers Comp	365	400	400	415
Subtotal for Salaries and Wages		**$ 28,595**	**$ 31,399**	**$ 31,399**	**$ 31,885**
Training & Travel					
550005	Mileage Reimbursement	$ 78	$ 800	$ 800	$ 720
Subtotal for Training & Travel		**$ 78**	**$ 800**	**$ 800**	**$ 720**
Current Expense					
624205	Bank Charges	$ 1,013	$ 1,250	$ 894	$ 1,250
626000	Building Maintenance	10,700	10,000	9,423	10,000
627000	Utilities	6,185	5,700	6,520	5,700
628600	Telephone	536	560	203	560
640000	Special Supplies	339	1,000	904	1,000
Subtotal for Current Expense		**$ 18,774**	**$ 18,510**	**$ 17,944**	**$ 18,510**
Debt and Equipment					
761400	Improvements	$ -	$ -	$ -	$ 10,000
765000	Controlled Assets	752	1,100	1,100	1,100
Subtotal for Debt and Equipment		**$ 752**	**$ 1,100**	**$ 1,100**	**$ 11,100**
Interdepartmental					
811500	Administrative Services	$ 2,747	$ 2,890	$ 2,890	$ 3,195
Subtotal for Interdepartmental		**$ 2,747**	**$ 2,890**	**$ 2,890**	**$ 3,195**
Total Expense		**$ 50,946**	**$ 54,699**	**$ 54,133**	**$ 65,410**
Total Additions to (Uses of) Fund Balance		**$ 60,207**	**$ 62,401**	**$ 52,320**	**$ 51,690**

2026 Approved Budget

16510175 - Pineview Dam

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
REVENUE:					
440340	Miscellaneous Revenue	$ -	$ 30,000	$ 27,180	$ 30,000
	Total Revenue	**$ -**	**$ 30,000**	**$ 27,180**	**$ 30,000**
EXPENSE:					
Current Expense					
626000	Building Maintenance	$ 4,450	$ 6,000	$ 6,000	$ 6,000
	Subtotal for Current Expense	**$ 4,450**	**$ 6,000**	**$ 6,000**	**$ 6,000**
Interdepartmental					
811500	Administrative Services	$ 91	$ 65	$ 65	$ 47
	Subtotal for Interdepartmental	**$ 91**	**$ 65**	**$ 65**	**$ 47**
	Total Expense	**$ 4,541**	**$ 6,065**	**$ 6,065**	**$ 6,047**
Total Additions to (Uses of) Fund Balance		**$ (4,541)**	**$ 23,935**	**$ 21,115**	**$ 23,953**

Budget Overview

Fund Summaries

Supplemental Section

2026 Approved Budget

16510176 - Observatory Park

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
REVENUE:					
440528	Sponsorships	$ 5,800	$ 10,000	$ 10,500	$ 10,000
441002	Event Rental	2,280	2,400	3,301	2,400
441012	Ticket Sales	89,708	90,000	90,782	90,000
441013	Leagues and Classes	35,347	36,500	35,557	36,500
441014	Vendor Fees	21,955	19,000	23,195	19,000
441018	Equipment Rental Revenue	4,537	5,000	4,273	5,000
450035	Retail Revenue	4,338	5,600	4,744	5,600
491500	Over/Short	(10)	-	4	-
Total Revenue		**$ 163,955**	**$ 168,500**	**$ 172,356**	**$ 168,500**
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	$ 164,508	$ 181,067	$ 167,067	$ 172,888
510005	Overtime	23	-	-	-
520001	Health/Dental Insurance	17,572	18,934	18,934	21,141
520005	Disability	366	364	364	377
520010	Retirement	14,464	14,543	14,543	14,261
520015	FICA	12,333	12,913	12,913	13,226
520020	Termination Pool	2,051	2,108	2,108	2,182
520025	Workers Comp	2,244	2,346	2,346	2,455
Subtotal for Salaries and Wages		**$ 213,561**	**$ 232,275**	**$ 218,275**	**$ 226,530**
Training & Travel					
550000	Training/Travel	$ 2,207	$ 1,250	$ 1,250	$ 1,125
Subtotal for Training & Travel		**$ 2,207**	**$ 1,250**	**$ 1,250**	**$ 1,125**
Current Expense					
555000	Meals/Entertainment	$ -	$ 750	$ 750	$ 750
610100	Reimbursable Sales Tax	(17)	-	-	-
620000	Office Expense/Supplies	1,628	2,000	2,000	2,000
621000	Subscriptions	695	1,000	1,000	1,000
624205	Bank Charges	3,774	3,400	3,400	3,400
625000	Equipment Maintenance	2,493	2,750	2,750	2,750
625200	Fuel Expense	1,016	2,400	2,400	2,400
626000	Building Maintenance	18,446	18,850	18,850	18,850
627000	Utilities	8,899	20,000	20,000	20,000
628000	Telephone	3,444	3,600	3,600	3,600
636000	Marketing And Promotions	-	500	500	500

2026 Approved Budget (Continued)

16510176 - Observatory Park

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
640000	Special Supplies	20,167	28,000	28,000	28,000
641000	League Prizes	5,120	5,000	5,000	5,000
641500	Tournament Prizes	-	1,500	1,500	1,500
	Subtotal for Current Expense	**$ 65,664**	**$ 89,750**	**$ 89,750**	**$ 89,750**
Debt and Equipment					
761200	Building Improvements	$ 350	$ 45,000	$ 45,000	$ -
765000	Controlled Assets	-	1,000	1,000	1,000
	Subtotal for Debt and Equipment	**$ 350**	**$ 46,000**	**$ 46,000**	**$ 1,000**
Interdepartmental					
810020	Interdept Charges Telephone	$ 718	$ 718	$ 718	$ 718
810040	Interdept Charges Computer	-	761	761	761
811500	Administrative Services	12,185	13,163	13,163	14,295
	Subtotal for Interdepartmental	**$ 12,903**	**$ 14,642**	**$ 14,642**	**$ 15,774**
	Total Expense	**$ 294,686**	**$ 383,917**	**$ 369,917**	**$ 334,180**
Total Additions to (Uses of) Fund Balance		**$ (130,731)**	**$ (215,417)**	**$ (197,562)**	**$ (165,680)**

2026 Approved Budget

16560000 - Gun Range

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
REVENUE:					
416000	Grants From Local Units	$ 4,963	$ -	$ -	$ -
430050	Service Fees	138,349	122,000	138,478	122,000
432000	Other Fees	92,445	72,500	85,445	77,500
440528	Sponsorships	-	2,000	-	2,000
440544	Retail Revenue	76,716	65,000	83,676	70,000
440546	Miscellaneous Revenue	34,100	15,500	33,743	18,000
441002	Event Rental	19,611	10,000	20,699	10,000
441014	Vendor Fees	58	5,500	30	-
491500	Over/Short	(21)	-	9	-
Total Revenue		**$ 366,220**	**$ 292,500**	**$ 362,080**	**$ 299,500**
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	$ 191,333	$ 232,304	$ 232,304	$ 241,564
510005	Overtime	28	-	-	-
520001	Health/Dental Insurance	52,426	45,416	45,416	47,042
520005	Disability	864	863	863	902
520010	Retirement	31,745	31,234	31,234	30,738
520015	FICA	13,674	17,771	17,771	18,480
520020	Termination Pool	4,840	4,997	4,997	5,221
520025	Workers Comp	1,125	1,637	1,637	1,733
Subtotal for Salaries and Wages		**$ 296,035**	**$ 334,221**	**$ 334,221**	**$ 345,680**
Training & Travel					
550000	Training/Travel	$ 1,043	$ 2,000	$ 2,000	$ 1,800
Subtotal for Training & Travel		**$ 1,043**	**$ 2,000**	**$ 2,000**	**$ 1,800**
Current Expense					
555000	Meals/Entertainment	$ 4,330	$ 5,000	$ 3,447	$ 5,000
610100	Reimbursable Sales Tax	(27)	-	-	-
620000	Office Expense/Supplies	2,822	2,500	999	2,500
624205	Bank Charges	9,252	8,500	9,884	10,000
625000	Equipment Maintenance	11,516	10,000	11,039	10,000
625200	Fuel Expense	861	1,900	939	1,900
626000	Building Maintenance	21,018	19,600	12,014	24,600
627000	Utilities	44,164	44,500	40,254	44,500
628000	Telephone	3,554	3,600	3,444	3,600
640000	Special Supplies	15,341	15,000	7,792	15,000

2026 Approved Budget (Continued)

16560000 - Gun Range

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
640022	Quartermaster	2,365	4,000	5,043	4,000
640034	Pro Shop Inventory	16,597	24,500	29,955	20,000
640036	Cleaning Supplies	3,097	3,500	2,599	3,500
Subtotal for Current Expense		**$ 134,890**	**$ 142,600**	**$ 127,409**	**$ 144,600**
Debt and Equipment					
764000	Capital Equipment	$ -	$ 36,000	$ 36,000	$ 200,000
765000	Controlled Assets	4,126	13,481	13,481	5,000
Subtotal for Debt and Equipment		**$ 4,126**	**$ 49,481**	**$ 49,481**	**$ 205,000**
Interdepartmental					
810020	Interdept Charges Telephone	$ 1,796	$ 1,796	$ 1,796	$ 2,155
810030	Interdept Charges Fleet	281	225	225	225
810040	Interdept Charges Computer	1,368	1,368	1,368	1,368
810050	Interdept Charg Risk Mgmt	12,352	12,127	12,127	12,867
811500	Administrative Services	14,930	16,453	16,453	19,513
Subtotal for Interdepartmental		**$ 30,728**	**$ 31,969**	**$ 31,969**	**$ 36,128**
Total Expense		**$ 466,822**	**$ 560,271**	**$ 545,080**	**$ 733,208**
Total Additions to (Uses of) Fund Balance		**$ (100,602)**	**$ (267,771)**	**$ (182,999)**	**$ (433,708)**

Library Fund

This special revenue fund accounts for the operations of the County's main library and four branches. The Library Fund's principal revenue source is property taxes.

2026 Approved Budget by Fund

Library Fund

	2024 Actual	2025 Estimated	2026 Approved
REVENUE:			
Taxes and Other Revenue			
Charges For Services	$ 136,369	$ 133,120	$ 158,000
Intergovernmental	198,710	38,740	23,000
License And Fees	701,402	715,000	722,000
Other Financing	6,412	3,411,914	55,000
Taxes	14,421,074	14,983,189	15,301,289
Taxes and Other Revenue	**$ 15,463,968**	**$ 19,281,963**	**$ 16,259,289**
Total Revenue	**$ 15,463,968**	**$ 19,281,963**	**$ 16,259,289**
EXPENSE:			
Library Services			
Library	$ 14,471,697	$ 16,500,254	$ 17,215,897
Library Services	**$ 14,471,697**	**$ 16,500,254**	**$ 17,215,897**
Total Expense	**$ 14,471,697**	**$ 16,500,254**	**$ 17,215,897**
Library Fund - Additions to (Uses of) Fund Balance	**$ 992,271**	**$ 2,781,709**	**$ (956,608)**

2026 Approved Budget

20600000 - Library System

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
REVENUE:					
401000	Current Property Taxes	$ 14,064,760	$ 14,646,000	$ 14,599,900	$ 14,918,000
401005	Interest on Current Prop Tax	48,663	-	49,289	49,289
401010	Delinquent Taxes	295,369	286,000	320,000	320,000
401020	Interest On Delinquent Taxes	12,282	11,000	14,000	14,000
415000	State Grants	45,767	32,551	38,740	23,000
416000	Grants From Local Units	152,944	-	-	-
420000	Registered Vehicle Fees	701,402	683,000	715,000	722,000
432052	Book Replacement Fees	39,367	37,000	31,120	33,000
441000	Rent Revenue	-	-	500	23,000
441005	Meeting Room Rent	22,106	22,000	27,000	28,000
445000	Fines And Fees	74,896	77,000	74,500	74,000
491000	Sundry Revenue	72,838	60,000	53,000	55,000
491500	Over/Short	4	-	-	-
495500	Transfers From Other Funds	-	3,380,000	3,358,914	-
497500	Interest	(66,429)	1,000	-	-
Total Revenue		**$ 15,463,968**	**$ 19,235,551**	**$ 19,281,963**	**$ 16,259,289**
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	$ 7,020,704	$ 7,810,660	$ 7,810,660	$ 8,106,016
510005	Overtime	58,268	91,000	91,000	91,000
510500	Employee Incentives	17,633	15,750	15,750	25,244
520001	Health/Dental Insurance	965,033	1,206,903	1,206,903	1,237,588
520005	Disability	34,146	36,237	36,237	37,811
520010	Retirement	1,256,245	1,358,305	1,358,305	1,332,140
520015	FICA	529,602	596,105	596,105	620,110
520020	Termination Pool	193,299	209,795	209,795	218,908
520025	Workers Comp	9,170	10,638	10,638	11,935
Subtotal for Salaries and Wages		**$ 10,084,100**	**$ 11,335,393**	**$ 11,335,393**	**$ 11,680,752**
Training & Travel					
550000	Training/Travel	$ 24,836	$ 39,511	$ 16,000	$ 41,672
550010	Transportation	693	6,000	5,706	6,000
550015	Lodging	6,460	8,000	9,374	9,000
Subtotal for Training & Travel		**$ 31,989**	**$ 53,511**	**$ 31,080**	**$ 56,672**
Current Expense					
610100	Reimbursable Sales Tax	$ 0	$ -	$ -	$ -

2026 Approved Budget (Continued)

20600000 - Library System

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
620000	Office Expense/Supplies	36,213	41,802	36,900	36,702
620010	Postage	15,559	17,835	14,375	20,426
624205	Bank Charges	7,032	6,527	7,220	6,000
625000	Equipment Maintenance	154,701	329,806	300,000	344,461
625100	Vehicle Maintenance	1,363	3,090	2,900	2,950
625200	Fuel Expense	5,670	9,063	9,000	10,262
625300	Software Maint	467,360	466,363	466,163	507,378
626000	Building Maintenance	438,330	513,148	570,000	498,100
627000	Utilities	403,295	437,899	390,044	422,044
628000	Telephone	18,029	25,977	21,000	26,517
635000	Special Services	291,905	284,748	280,748	347,010
640000	Special Supplies	217,098	384,746	364,000	359,926
Subtotal for Current Expense		**$ 2,056,554**	**$ 2,521,005**	**$ 2,462,350**	**$ 2,581,776**
Debt and Equipment					
761200	Building Improvements	$ 295,717	$ 276,047	$ 276,047	$ 579,119
764000	Capital Equipment	109,833	232,115	232,115	118,064
765000	Controlled Assets	211,188	111,550	111,550	112,269
771000	Library Books/Materials	1,155,231	1,505,156	1,505,156	1,505,156
Subtotal for Debt and Equipment		**$ 1,771,968**	**$ 2,124,868**	**$ 2,124,868**	**$ 2,314,608**
Interdepartmental					
810010	Interdept Charges Print Copy	$ 20,507	$ 10,966	$ 14,000	$ 14,000
810050	Interdept Charg Risk Mgmt	227,284	239,563	239,563	250,019
811500	Administrative Services	279,295	293,001	293,001	318,070
Subtotal for Interdepartmental		**$ 527,086**	**$ 543,530**	**$ 546,564**	**$ 582,089**
Total Expense		**$ 14,471,697**	**$ 16,578,306**	**$ 16,500,254**	**$ 17,215,897**
Total Additions to (Uses of) Fund Balance		**$ 992,271**	**$ 2,657,245**	**$ 2,781,709**	**$ (956,608)**

Paramedic Fund

This special revenue fund accounts for the County's paramedic services. The principal revenue source is property taxes.

2026 Approved Budget by Fund

Paramedic Fund

	2024 Actual	2025 Estimated	2026 Approved
REVENUE:			
Taxes and Other Revenue			
License And Fees	$ 174,141	$ 178,000	$ 180,000
Other Financing	128,899	50,000	50,000
Taxes	3,588,821	3,722,792	3,801,492
Taxes and Other Revenue	**$ 3,891,862**	**$ 3,950,792**	**$ 4,031,492**
Total Revenue	**$ 3,891,862**	**$ 3,950,792**	**$ 4,031,492**
EXPENSE:			
Public Safety			
Paramedic	$ 4,072,746	$ 4,559,885	$ 5,293,871
Public Safety	**$ 4,072,746**	**$ 4,559,885**	**$ 5,293,871**
Total Expense	**$ 4,072,746**	**$ 4,559,885**	**$ 5,293,871**
Paramedic Fund - Additions to (Uses of) Fund Balance	**$ (180,884)**	**$ (609,093)**	**$ (1,262,379)**

2026 Approved Budget
20250000 - Paramedic

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
REVENUE:					
401000	Current Property Taxes	$ 3,496,233	$ 3,626,000	$ 3,624,300	$ 3,703,000
401005	Interest on Current Prop Tax	12,097	-	12,492	12,492
401010	Delinquent Taxes	77,220	75,000	82,000	82,000
401020	Interest On Delinquent Taxes	3,271	3,000	4,000	4,000
420000	Registered Vehicle Fees	174,141	178,000	178,000	180,000
496000	Sale Of Fixed Assets	7,500	-	-	-
497500	Interest	121,399	50,000	50,000	50,000
Total Revenue		**$ 3,891,862**	**$ 3,932,000**	**$ 3,950,792**	**$ 4,031,492**
EXPENSE:					
Training & Travel					
550000	Training/Travel	$ 62,906	$ 58,500	$ 58,500	$ 58,500
Subtotal for Training & Travel		**$ 62,906**	**$ 58,500**	**$ 58,500**	**$ 58,500**
Current Expense					
612000	Approp To Other Agency	$ 64,800	$ 64,800	$ 64,800	$ 64,800
625000	Equipment Maintenance	16,326	41,000	41,000	-
625100	Vehicle Maintenance	21,000	21,000	21,000	-
654000	Service Fees	55,000	144,000	144,000	144,000
670000	Contracted Services	3,302,248	3,876,683	3,861,000	4,448,383
Subtotal for Current Expense		**$ 3,459,374**	**$ 4,147,483**	**$ 4,131,800**	**$ 4,657,183**
Debt and Equipment					
764000	Capital Equipment	$ 517,629	$ 336,054	$ 336,054	$ 494,550
765000	Controlled Assets	-	-	-	41,000
Subtotal for Debt and Equipment		**$ 517,629**	**$ 336,054**	**$ 336,054**	**$ 535,550**
Interdepartmental					
811500	Administrative Services	$ 32,837	$ 33,531	$ 33,531	$ 42,638
Subtotal for Interdepartmental		**$ 32,837**	**$ 33,531**	**$ 33,531**	**$ 42,638**
Total Expense		**$ 4,072,746**	**$ 4,575,568**	**$ 4,559,885**	**$ 5,293,871**
Total Additions to (Uses of) Fund Balance		**$ (180,884)**	**$ (643,568)**	**$ (609,093)**	**$ (1,262,379)**

Transportation Development

This special revenue fund accounts for a voter-approved countywide ¼% sales tax levy that is restricted by state law for expenditure on transportation-related infrastructure and expanded transit facilities. The principal revenue source is sales taxes.

2026 Approved Budget by Fund

Transportation Development

	2024 Actual	2025 Estimated	2026 Approved
REVENUE:			
Taxes and Other Revenue			
License And Fees	$ 2,346,612	$ 2,324,000	$ 2,324,000
Other Financing	4,420,669	294,701	200,000
Taxes	59,849,834	63,551,186	62,318,800
Taxes and Other Revenue	**$ 66,617,115**	**$ 66,169,887**	**$ 64,842,800**
Total Revenue	**$ 66,617,115**	**$ 66,169,887**	**$ 64,842,800**
EXPENSE:			
Streets And Public Improvement			
Corridor Preservation	$ 1,631,608	$ 2,933,602	$ 8,983,483
Local Transportation Sales Tax	8,671,182	15,103,783	12,982,862
WACOG Sales Tax	47,252,184	57,286,153	67,612,854
Streets And Public Improvement	**$ 57,554,974**	**$ 75,323,538**	**$ 89,579,199**
Total Expense	**$ 57,554,974**	**$ 75,323,538**	**$ 89,579,199**
Transportation Development - Additions to (Uses of) Fund Balance	**$ 9,062,141**	**$ (9,153,651)**	**$ (24,736,399)**

2026 Approved Budget

21305000 - WACOG Sales Tax

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
REVENUE:					
405020	Transportation Sales Tax	$ 11,720,778	$ 16,021,000	$ 16,295,665	$ 16,947,000
405023	Transport Sales Tax - Corridor	3,928,100	-	1,943,135	-
405025	Sales Tax Passthrough	34,417,959	35,392,000	35,392,000	35,392,000
497500	Interest	2,834,142	-	-	-
Total Revenue		**$ 52,900,979**	**$ 51,413,000**	**$ 53,630,800**	**$ 52,339,000**
EXPENSE:					
Current Expense					
630000	Special Projects	$ 12,834,225	$ 35,477,021	$ 21,894,153	$ 32,220,854
635070	Transportation Services	34,417,959	35,392,000	35,392,000	35,392,000
Subtotal for Current Expense		**$ 47,252,184**	**$ 70,869,021**	**$ 57,286,153**	**$ 67,612,854**
Total Expense		**$ 47,252,184**	**$ 70,869,021**	**$ 57,286,153**	**$ 67,612,854**
Total Additions to (Uses of) Fund Balance		**$ 5,648,795**	**$ (19,456,021)**	**$ (3,655,353)**	**$ (15,273,854)**

2026 Approved Budget

21310000 - Corridor Preservation

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
REVENUE:					
420000	Registered Vehicle Fees	$ 2,346,612	$ 2,324,000	$ 2,324,000	$ 2,324,000
497500	Interest	960,284	235,000	200,000	200,000
Total Revenue		**$ 3,306,895**	**$ 2,559,000**	**$ 2,524,000**	**$ 2,524,000**
EXPENSE:					
Current Expense					
630000	Special Projects	$ 1,493,608	$ 5,600,775	$ 2,783,602	$ 8,833,483
Subtotal for Current Expense		**$ 1,493,608**	**$ 5,600,775**	**$ 2,783,602**	**$ 8,833,483**
Interdepartmental					
811500	Administrative Services	$ 138,000	$ 150,000	$ 150,000	$ 150,000
Subtotal for Interdepartmental		**$ 138,000**	**$ 150,000**	**$ 150,000**	**$ 150,000**
Total Expense		**$ 1,631,608**	**$ 5,750,775**	**$ 2,933,602**	**$ 8,983,483**
Total Additions to (Uses of) Fund Balance		**$ 1,675,287**	**$ (3,191,775)**	**$ (409,602)**	**$ (6,459,483)**

2026 Approved Budget

21320000 - Local Transportation Sales Tax

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
REVENUE:					
405020	Transportation Sales Tax	$ 3,127,899	$ 3,199,000	$ 3,134,423	$ 3,259,800
405022	Transport Sales Tax - Local	398,762	411,000	386,963	200,000
405025	Sales Tax Passthrough	6,256,335	6,399,000	6,399,000	6,520,000
491000	Sundry Revenue	-	-	94,701	-
497500	Interest	626,244	-	-	-
Total Revenue		**$ 10,409,240**	**$ 10,009,000**	**$ 10,015,087**	**$ 9,979,800**
EXPENSE:					
Current Expense					
612000	Approp To Other Agency	$ 8,746	$ -	$ 110,000	$ -
630000	Special Projects	648,993	5,187,862	5,187,862	5,187,862
635070	Transportation Services	6,256,335	6,399,000	6,399,000	6,520,000
670000	Contracted Services	69,912	-	244,958	-
Subtotal for Current Expense		**$ 6,983,986**	**$ 11,586,862**	**$ 11,941,820**	**$ 11,707,862**
Debt and Equipment					
760500	Infrastructure	$ -	$ 2,775,000	$ 2,775,000	$ 1,075,000
761200	Building Improvements	150,720	-	-	-
761400	Improvements	1,137,714	-	-	-
Subtotal for Debt and Equipment		**$ 1,288,433**	**$ 2,775,000**	**$ 2,775,000**	**$ 1,075,000**
Interdepartmental					
850000	Transfers To Other Funds	$ 398,762	$ 411,000	$ 386,963	$ 200,000
Subtotal for Interdepartmental		**$ 398,762**	**$ 411,000**	**$ 386,963**	**$ 200,000**
Total Expense		**$ 8,671,182**	**$ 14,772,862**	**$ 15,103,783**	**$ 12,982,862**
Total Additions to (Uses of) Fund Balance		**$ 1,738,058**	**$ (4,763,862)**	**$ (5,088,696)**	**$ (3,003,062)**

Community Reinvestment Agency

The Community Reinvestment Agency exists to encourage economic development by redeveloping certain areas within the County. The principal revenue source is property tax increment funds.

2026 Approved Budget by Fund

Redevelopment Agency Fund

	2024 Actual	2025 Estimated	2026 Approved
REVENUE:			
Taxes and Other Revenue			
Intergovernmental	$ 749,156	$ 750,320	$ 750,320
Taxes	3,084,112	3,179,500	3,179,500
Taxes and Other Revenue	**$ 3,833,267**	**$ 3,929,820**	**$ 3,929,820**
Total Revenue	**$ 3,833,267**	**$ 3,929,820**	**$ 3,929,820**
EXPENSE:			
Streets And Public Improvement			
Redevelopment Agency	$ 3,997,589	$ 3,929,820	$ 3,929,820
Streets And Public Improvement	**$ 3,997,589**	**$ 3,929,820**	**$ 3,929,820**
Total Expense	**$ 3,997,589**	**$ 3,929,820**	**$ 3,929,820**
Redevelopment Agency Fund - Additions to (Uses of) Fund Balance	**$ (164,322)**	**$ -**	**$ -**

2026 Approved Budget

21350000 - Redevelopment Agency

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
REVENUE:					
401000	Current Property Taxes	$ 1,131,186	$ 3,179,500	$ 1,230,253	$ 1,230,253
401005	Interest on Current Prop Tax	3,678	-	-	-
401030	Passthrough PropTax	1,949,247	-	1,949,247	1,949,247
416000	Grants From Local Units	749,156	750,320	750,320	750,320
Total Revenue		**$ 3,833,267**	**$ 3,929,820**	**$ 3,929,820**	**$ 3,929,820**
EXPENSE:					
Current Expense					
615000	Administrative Fees	$ 22,624	$ 22,655	$ 22,655	$ 22,655
653000	Incentive Payments	1,108,563	1,110,290	1,110,290	1,110,290
685000	Contributions	2,866,403	3,171,875	2,796,875	2,796,875
Subtotal for Current Expense		**$ 3,997,589**	**$ 4,304,820**	**$ 3,929,820**	**$ 3,929,820**
Total Expense		**$ 3,997,589**	**$ 4,304,820**	**$ 3,929,820**	**$ 3,929,820**
Total Additions to (Uses of) Fund Balance		**$ (164,322)**	**$ (375,000)**	**$ -**	**$ -**

Impact Fees Fund

This fund accounts for the County's impact fees that are charged to all new developments in the unincorporated areas of the County. Impact fees are used to pay for capital improvements to vital infrastructure such as roads, sewer systems, and storm water drainage systems.

2026 Approved Budget by Fund

Impact Fees

	2024 Actual	2025 Estimated	2026 Approved
REVENUE:			
Taxes and Other Revenue			
License And Fees	$ 1,445,241	$ 931,000	$ 955,000
Other Financing	96,844	-	-
Taxes and Other Revenue	**$ 1,542,085**	**$ 931,000**	**$ 955,000**
Total Revenue	**$ 1,542,085**	**$ 931,000**	**$ 955,000**
EXPENSE:			
Streets And Public Improvement			
Stormwater Development	$ 913,519	$ 1,173,710	$ 900,000
Trails Development	339,091	800,000	800,000
Transportation Mitigation	66,020	1,108,403	700,000
Streets And Public Improvement	**$ 1,318,629**	**$ 3,082,113**	**$ 2,400,000**
Total Expense	**$ 1,318,629**	**$ 3,082,113**	**$ 2,400,000**
Impact Fees - Additions to (Uses of) Fund Balance	**$ 223,457**	**$ (2,151,113)**	**$ (1,445,000)**

2026 Approved Budget

22440255 - Trails Development Lower

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
REVENUE:					
423030	Impact Fees	$ 244,350	$ 185,000	$ 143,000	$ 175,000
497500	Interest	42,900	-	-	-
Total Revenue		**$ 287,250**	**$ 185,000**	**$ 143,000**	**$ 175,000**
EXPENSE:					
Current Expense					
630000	Special Projects	$ 63,557	$ 50,000	$ 50,000	$ 600,000
Subtotal for Current Expense		**$ 63,557**	**$ 50,000**	**$ 50,000**	**$ 600,000**
Debt and Equipment					
760500	Infrastructure	$ -	$ 550,000	$ 550,000	$ -
Subtotal for Debt and Equipment		**$ -**	**$ 550,000**	**$ 550,000**	**$ -**
Total Expense		**$ 63,557**	**$ 600,000**	**$ 600,000**	**$ 600,000**
Total Additions to (Uses of) Fund Balance		**$ 223,693**	**$ (415,000)**	**$ (457,000)**	**$ (425,000)**

2026 Approved Budget

22440265 - Trails Development Upper

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
REVENUE:					
423030	Impact Fees	$ 169,345	$ 120,000	$ 100,000	$ 110,000
Total Revenue		**$ 169,345**	**$ 120,000**	**$ 100,000**	**$ 110,000**
EXPENSE:					
Current Expense					
630000	Special Projects	$ 275,534	$ 200,000	$ 200,000	$ 200,000
Subtotal for Current Expense		**$ 275,534**	**$ 200,000**	**$ 200,000**	**$ 200,000**
Total Expense		**$ 275,534**	**$ 200,000**	**$ 200,000**	**$ 200,000**
Total Additions to (Uses of) Fund Balance		**$ (106,189)**	**$ (80,000)**	**$ (100,000)**	**$ (90,000)**

2026 Approved Budget

22442255 - Storm Water Lower

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
REVENUE:					
423030	Impact Fees	$ 366,323	$ 275,000	$ 285,000	$ 300,000
Total Revenue		**$ 366,323**	**$ 275,000**	**$ 285,000**	**$ 300,000**
EXPENSE:					
Current Expense					
630000	Special Projects	$ 1,543	$ -	$ 385	$ -
Subtotal for Current Expense		**$ 1,543**	**$ -**	**$ 385**	**$ -**
Debt and Equipment					
760500	Infrastructure	$ -	$ 320,000	$ 320,000	$ 600,000
761400	Improvements	61,247	308,801	308,801	200,000
Subtotal for Debt and Equipment		**$ 61,247**	**$ 628,801**	**$ 628,801**	**$ 800,000**
Total Expense		**$ 62,790**	**$ 628,801**	**$ 629,186**	**$ 800,000**
Total Additions to (Uses of) Fund Balance		**$ 303,533**	**$ (353,801)**	**$ (344,186)**	**$ (500,000)**

2026 Approved Budget

22442265 - Storm Water Upper

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
REVENUE:					
423030	Impact Fees	$ 141,003	$ 110,000	$ 65,000	$ 35,000
Total Revenue		**$ 141,003**	**$ 110,000**	**$ 65,000**	**$ 35,000**
EXPENSE:					
Current Expense					
630000	Special Projects	$ 5,275	$ -	$ -	$ 100,000
Subtotal for Current Expense		**$ 5,275**	**$ -**	**$ -**	**$ 100,000**
Debt and Equipment					
760500	Infrastructure	$ 845,454	$ 544,524	$ 544,524	$ -
Subtotal for Debt and Equipment		**$ 845,454**	**$ 544,524**	**$ 544,524**	**$ -**
Total Expense		**$ 850,729**	**$ 544,524**	**$ 544,524**	**$ 100,000**
Total Additions to (Uses of) Fund Balance		**$ (709,726)**	**$ (434,524)**	**$ (479,524)**	**$ (65,000)**

2026 Approved Budget

22444255 - Waste Water Lower

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
REVENUE:					
423030	Impact Fees	$ 75,607	$ 65,000	$ 75,000	$ 85,000
Total Revenue		**$ 75,607**	**$ 65,000**	**$ 75,000**	**$ 85,000**
EXPENSE:					
Total Additions to (Uses of) Fund Balance		**$ 75,607**	**$ 65,000**	**$ 75,000**	**$ 85,000**

2026 Approved Budget

22446255 - Transport Lower

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
REVENUE:					
423030	Impact Fees	$ 298,086	$ 165,000	$ 200,000	$ 215,000
Total Revenue		**$ 298,086**	**$ 165,000**	**$ 200,000**	**$ 215,000**
EXPENSE:					
Current Expense					
630000	Special Projects	$ 1,563	$ -	$ 1,723	$ -
Subtotal for Current Expense		**$ 1,563**	**$ -**	**$ 1,723**	**$ -**
Debt and Equipment					
761400	Improvements	$ 23,884	$ 560,000	$ 560,000	$ 550,000
Subtotal for Debt and Equipment		**$ 23,884**	**$ 560,000**	**$ 560,000**	**$ 550,000**
Total Expense		**$ 25,447**	**$ 560,000**	**$ 561,723**	**$ 550,000**
Total Additions to (Uses of) Fund Balance		**$ 272,639**	**$ (395,000)**	**$ (361,723)**	**$ (335,000)**

2026 Approved Budget

22446265 - Transport Upper

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
REVENUE:					
423030	Impact Fees	$ 150,528	$ 100,000	$ 63,000	$ 35,000
497500	Interest	53,945	-	-	-
Total Revenue		**$ 204,473**	**$ 100,000**	**$ 63,000**	**$ 35,000**
EXPENSE:					
Current Expense					
630000	Special Projects	$ 3,143	$ 78,600	$ 78,600	$ -
Subtotal for Current Expense		**$ 3,143**	**$ 78,600**	**$ 78,600**	**$ -**
Debt and Equipment					
761200	Building Improvements	$ 37,430	$ 71,180	$ 71,180	$ -
761400	Improvements	-	396,900	396,900	150,000
Subtotal for Debt and Equipment		**$ 37,430**	**$ 468,080**	**$ 468,080**	**$ 150,000**
Total Expense		**$ 40,573**	**$ 546,680**	**$ 546,680**	**$ 150,000**
Total Additions to (Uses of) Fund Balance		**$ 163,900**	**$ (446,680)**	**$ (483,680)**	**$ (115,000)**

Grant Fund

This special revenue fund is used to account for revenues and expenditures of programs that are primarily funded from restricted federal and state grants.

2026 Approved Budget by Fund

Federal Grants

	2024 Actual	2025 Estimated	2026 Approved
REVENUE:			
Taxes and Other Revenue			
Intergovernmental	$ 11,893,858	$ 2,750,000	$ 2,750,000
Taxes and Other Revenue	**$ 11,893,858**	**$ 2,750,000**	**$ 2,750,000**
Total Revenue	**$ 11,893,858**	**$ 2,750,000**	**$ 2,750,000**
EXPENSE:			
Streets And Public Improvement			
Federal Grants	$ 16,705,906	$ 3,431,371	$ 2,645,000
Streets And Public Improvement	**$ 16,705,906**	**$ 3,431,371**	**$ 2,645,000**
Total Expense	**$ 16,705,906**	**$ 3,431,371**	**$ 2,645,000**
Federal Grants - Additions to (Uses of) Fund Balance	**$ (4,812,048)**	**$ (681,371)**	**$ 105,000**

2026 Approved Budget

24850000 - Federal Grants Fund

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
REVENUE:					
410000	Federal Grants	$ 11,893,858	$ 16,000,000	$ 2,750,000	$ 2,750,000
Total Revenue		**$ 11,893,858**	**$ 16,000,000**	**$ 2,750,000**	**$ 2,750,000**
EXPENSE:					
Current Expense					
625300	Software Maint	$ -	$ 35,000	$ -	$ -
630000	Special Projects	9,066,358	15,000,000	2,500,000	2,500,000
670000	Contracted Services	138,632	145,000	145,000	145,000
Subtotal for Current Expense		**$ 9,204,990**	**$ 15,180,000**	**$ 2,645,000**	**$ 2,645,000**
Debt and Equipment					
761200	Building Improvements	$ 2,900,000	$ 1,000,000	$ -	$ -
Subtotal for Debt and Equipment		**$ 2,900,000**	**$ 1,000,000**	**$ -**	**$ -**
Interdepartmental					
850000	Transfers To Other Funds	$ 4,600,916	$ -	$ 786,371	$ -
Subtotal for Interdepartmental		**$ 4,600,916**	**$ -**	**$ 786,371**	**$ -**
Total Expense		**$ 16,705,906**	**$ 16,180,000**	**$ 3,431,371**	**$ 2,645,000**
Total Additions to (Uses of) Fund Balance		**$ (4,812,048)**	**$ (180,000)**	**$ (681,371)**	**$ 105,000**

Municipal Services Fund

This fund is required to exist by state statutes. It accounts for certain municipal-type services in the unincorporated areas of the County including planning and zoning, building inspection, public safety, road maintenance, and street lighting. Revenues come mainly from sales taxes and state road funds.

2026 Approved Budget by Fund

Municipal Service Fund

	2024 Actual	2025 Estimated	2026 Approved
REVENUE:			
Taxes and Other Revenue			
Charges For Services	$ 1,614,973	$ 1,639,871	$ 1,151,039
Intergovernmental	2,813,471	2,496,688	1,238,700
License And Fees	1,910,458	1,292,490	1,500,035
Other Financing	699,482	594,229	2,365,000
Taxes	5,377,364	5,476,506	2,871,621
Taxes and Other Revenue	**$ 12,415,746**	**$ 11,499,784**	**$ 9,126,395**
Total Revenue	**$ 12,415,746**	**$ 11,499,784**	**$ 9,126,395**
EXPENSE:			
Garbage Collections			
Garbage Collections	$ 34,064	$ 33,583	$ 17,057
Garbage Collections	**$ 34,064**	**$ 33,583**	**$ 17,057**
General Government			
Building Inspector	$ 1,140,748	$ 1,424,238	$ 1,269,275
Engineering	1,001,065	1,830,748	935,300
Municipal Service Area	1,736,635	2,094,903	1,220,178
Planning	1,373,917	1,681,498	1,307,900
General Government	**$ 5,252,365**	**$ 7,031,387**	**$ 4,732,654**
Public Safety			
Animal Control	$ 293,991	$ 298,781	$ 308,371
Public Safety	**$ 293,991**	**$ 298,781**	**$ 308,371**
Streets And Public Improvement			
Road & Highways	$ 4,996,091	$ 4,980,224	$ 4,187,594
Weed Department	210,779	260,780	229,279
Streets And Public Improvement	**$ 5,206,870**	**$ 5,241,004**	**$ 4,416,873**
Total Expense	**$ 10,787,289**	**$ 12,604,755**	**$ 9,474,954**
Municipal Service Fund - Additions to (Uses of) Fund Balance	**$ 1,628,457**	**$ (1,104,971)**	**$ (348,559)**

2026 Approved Budget
25155000 - Animal Control

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
REVENUE:					
422030	Animal Licenses	$ 18,515	$ 30,000	$ 16,080	$ 30,000
430050	Service Fees	181,316	200,000	179,959	186,179
Total Revenue		**$ 199,831**	**$ 230,000**	**$ 196,039**	**$ 216,179**
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	$ 143,086	$ 134,636	$ 134,636	$ 138,685
510005	Overtime	8,671	10,000	10,000	10,000
519900	Allocated Salaries and Wages	-	25,000	25,000	25,000
520001	Health/Dental Insurance	23,268	18,071	18,071	35,441
520005	Disability	744	640	640	659
520010	Retirement	26,653	23,144	23,144	22,453
520015	FICA	11,537	10,300	10,300	10,609
520020	Termination Pool	4,183	3,703	3,703	3,814
520025	Workers Comp	2,109	1,871	1,871	1,969
Subtotal for Salaries and Wages		**$ 220,252**	**$ 227,364**	**$ 227,364**	**$ 248,630**
Training & Travel					
550000	Training/Travel	$ 1,020	$ 3,000	$ 3,000	$ 3,000
550020	Per Diem	538	-	-	-
Subtotal for Training & Travel		**$ 1,558**	**$ 3,000**	**$ 3,000**	**$ 3,000**
Current Expense					
610100	Reimbursable Sales Tax	$ 1	$ -	$ -	$ -
615000	Administrative Fees	23,217	-	-	-
620000	Office Expense/Supplies	1,395	4,000	4,000	2,500
625000	Equipment Maintenance	9,475	11,000	11,000	11,000
625200	Fuel Expense	10,989	11,500	11,500	11,500
640022	Quartermaster	583	1,500	1,500	3,000
Subtotal for Current Expense		**$ 45,659**	**$ 28,000**	**$ 28,000**	**$ 28,000**
Interdepartmental					
810030	Interdept Charges Fleet	$ 7,773	$ 20,065	$ 20,065	$ 9,626
810040	Interdept Charges Computer	1,599	1,599	1,599	1,599
810050	Interdept Charg Risk Mgmt	3,736	4,200	4,200	3,846
811500	Administrative Services	13,415	14,553	14,553	13,670
Subtotal for Interdepartmental		**$ 26,522**	**$ 40,417**	**$ 40,417**	**$ 28,741**
Total Expense		**$ 293,991**	**$ 298,781**	**$ 298,781**	**$ 308,371**
Total Additions to (Uses of) Fund Balance		**$ (94,160)**	**$ (68,781)**	**$ (102,742)**	**$ (92,192)**

2026 Approved Budget
25402000 - Engineering

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
REVENUE:					
410000	Federal Grants	$ 3,870	$ -	$ -	$ -
415000	State Grants	36,012	-	-	-
416000	Grants From Local Units	109,000	-	-	-
432008	Engineering Sales/Permits	18,240	16,000	10,000	10,560
432009	Engineering SWPP	126,050	65,000	80,000	42,900
432020	Subdivision Fees	53,335	35,000	50,000	23,100
432048	Service Fees	102,055	45,000	80,000	29,700
445000	Fines And Fees	110,000	110,000	110,000	110,000
490800	Passthrough Revenue	380	-	380	-
Total Revenue		**$ 558,942**	**$ 271,000**	**$ 330,380**	**$ 216,260**
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	$ 468,728	$ 489,611	$ 489,611	$ 506,878
510005	Overtime	473	8,000	-	-
510500	Employee Incentives	4,813	5,250	5,250	5,250
520001	Health/Dental Insurance	87,763	94,532	94,532	103,601
520005	Disability	2,307	2,305	2,305	2,408
520010	Retirement	86,087	87,038	87,038	85,797
520015	FICA	34,259	37,127	37,127	38,776
520020	Termination Pool	12,934	13,346	13,346	13,939
520025	Workers Comp	6,522	6,758	6,758	7,198
Subtotal for Salaries and Wages		**$ 703,884**	**$ 743,968**	**$ 735,968**	**$ 763,847**
Training & Travel					
550000	Training/Travel	$ 7,069	$ 12,000	$ 12,000	$ 10,000
550015	Lodging	1,621	-	-	-
550020	Per Diem	1,242	-	-	-
Subtotal for Training & Travel		**$ 9,932**	**$ 12,000**	**$ 12,000**	**$ 10,000**
Current Expense					
555000	Meals/Entertainment	$ 914	$ 525	$ 525	$ 525
610000	Purchasing Card	(1,067)	-	-	-
610100	Reimbursable Sales Tax	(111)	-	-	-
620000	Office Expense/Supplies	8,925	5,500	7,500	7,500
625000	Equipment Maintenance	14,082	1,000	1,000	1,000
625200	Fuel Expense	6,744	-	-	-
625300	Software Maint	10,490	10,000	20,000	20,000

2026 Approved Budget (Continued)

25402000 - Engineering

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
630000	Special Projects	55,263	46,000	40,000	20,000
670000	Contracted Services	161,877	30,000	32,000	16,000
699000	Sundry	(98,221)	-	-	-
Subtotal for Current Expense		**$ 158,896**	**$ 93,025**	**$ 101,025**	**$ 65,025**
Debt and Equipment					
760500	Infrastructure	$ 7,207	$ 157,008	$ 88,000	$ -
761400	Improvements	-	738,992	760,000	-
Subtotal for Debt and Equipment		**$ 7,207**	**$ 896,000**	**$ 848,000**	**$ -**
Interdepartmental					
810010	Interdept Charges Print Copy	$ 3,897	$ 3,210	$ 3,210	$ 3,210
810020	Interdept Charges Telephone	1,796	1,796	1,796	1,796
810030	Interdept Charges Fleet	8,674	8,159	8,159	8,130
810040	Interdept Charges Computer	5,806	4,481	4,481	4,253
810050	Interdept Charg Risk Mgmt	6,486	6,592	6,592	7,045
811500	Administrative Services	94,488	109,518	109,518	71,995
Subtotal for Interdepartmental		**$ 121,147**	**$ 133,756**	**$ 133,756**	**$ 96,429**
Total Expense		**$ 1,001,065**	**$ 1,878,748**	**$ 1,830,748**	**$ 935,300**
Total Additions to (Uses of) Fund Balance		**$ (442,123)**	**$ (1,607,748)**	**$ (1,500,368)**	**$ (719,040)**

2026 Approved Budget
25410000 - Planning

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
REVENUE:					
422010	Business Licenses	$ 42,413	$ 35,000	$ 37,275	$ 35,000
422015	Short Term Rental Permits	10,080	-	13,485	-
432016	Zoning Fees	73,731	75,000	30,742	23,100
432020	Subdivision Fees	47,780	28,000	71,645	49,500
445000	Fines And Fees	95,000	95,000	47,525	95,000
490800	Passthrough Revenue	(249)	-	32,849	-
491000	Sundry Revenue	156	-	-	-
Total Revenue		**$ 268,911**	**$ 233,000**	**$ 233,521**	**$ 202,600**
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	$ 693,235	$ 853,492	$ 853,492	$ 667,076
510005	Overtime	2,418	-	-	-
520001	Health/Dental Insurance	142,444	193,876	193,876	158,449
520005	Disability	3,428	4,074	4,074	3,169
520010	Retirement	129,044	154,722	154,722	114,779
520015	FICA	51,704	65,620	65,620	51,031
520020	Termination Pool	19,229	23,589	23,589	18,345
520025	Workers Comp	8,529	10,676	10,676	8,146
Subtotal for Salaries and Wages		**$ 1,050,029**	**$ 1,306,049**	**$ 1,306,049**	**$ 1,020,995**
Training & Travel					
550000	Training/Travel	$ 18,853	$ 18,800	$ 18,800	$ 19,000
550005	Mileage Reimbursement	633	-	-	-
550010	Transportation	198	3,000	3,000	-
550015	Lodging	804	6,300	6,300	-
550020	Per Diem	1,688	2,000	2,000	-
Subtotal for Training & Travel		**$ 22,177**	**$ 30,100**	**$ 30,100**	**$ 19,000**
Current Expense					
555000	Meals/Entertainment	$ 9,009	$ 10,500	$ 10,500	$ 7,000
610100	Reimbursable Sales Tax	(69)	-	-	-
620000	Office Expense/Supplies	10,616	8,000	8,000	8,000
620010	Postage	-	3,000	3,000	1,500
621000	Subscriptions	8,288	4,100	4,100	4,100
622000	Publications	-	3,000	3,000	1,500
624205	Bank Charges	77	-	-	-
625000	Equipment Maintenance	2,360	8,500	8,500	8,500

Budget Overview

Fund Summaries

Supplemental Section

2026 Approved Budget (Continued)

25410000 - Planning

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
625200	Fuel Expense	822	-	-	-
628000	Telephone	751	1,100	1,100	1,100
630000	Special Projects	5,479	29,965	29,965	14,983
640000	Special Supplies	7,087	1,550	1,550	1,550
670000	Contracted Services	35,500	35,500	35,500	-
698000	Allocated Overhead	(1,138)	-	-	-
Subtotal for Current Expense		**$ 78,782**	**$ 105,215**	**$ 105,215**	**$ 48,233**
Debt and Equipment					
763000	Software	$ 2,476	$ -	$ -	$ -
765000	Controlled Assets	90	-	-	-
Subtotal for Debt and Equipment		**$ 2,566**	**$ -**	**$ -**	**$ -**
Interdepartmental					
810010	Interdept Charges Print Copy	$ 1,008	$ 697	$ 697	$ 697
810020	Interdept Charges Telephone	6,359	6,359	6,359	5,387
810030	Interdept Charges Fleet	1,753	1,650	1,650	1,200
810040	Interdept Charges Computer	9,283	9,623	9,623	9,623
810050	Interdept Charg Risk Mgmt	10,786	9,704	9,704	10,449
811500	Administrative Services	191,175	212,101	212,101	192,316
Subtotal for Interdepartmental		**$ 220,363**	**$ 240,134**	**$ 240,134**	**$ 219,672**
Total Expense		**$ 1,373,917**	**$ 1,681,498**	**$ 1,681,498**	**$ 1,307,900**
Total Additions to (Uses of) Fund Balance		**$ (1,105,005)**	**$ (1,448,498)**	**$ (1,447,977)**	**$ (1,105,300)**

2026 Approved Budget
25412000 - Building Inspector

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
REVENUE:					
423010	Building Permits	$ 1,315,811	$ 1,050,000	$ 900,000	$ 1,000,000
423011	Building Permit - State	3,164	-	-	-
423020	Plan Review Fee	492,857	297,500	297,500	423,125
432000	Other Fees	16,526	10,000	4,000	5,000
Total Revenue		**$ 1,828,357**	**$ 1,357,500**	**$ 1,201,500**	**$ 1,428,125**
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	$ 524,153	$ 482,388	$ 482,388	$ 662,853
510005	Overtime	12,539	-	15,000	15,000
510500	Employee Incentives	2,401	-	-	-
519900	Allocated Salaries and Wages	(18,198)	(20,000)	20,000	(20,000)
520001	Health/Dental Insurance	116,474	130,176	130,176	165,193
520005	Disability	2,637	3,046	3,046	3,149
520010	Retirement	94,963	111,777	111,777	109,212
520015	FICA	38,768	48,927	48,927	50,708
520020	Termination Pool	14,707	17,588	17,588	18,228
520025	Workers Comp	6,920	8,341	8,341	8,761
Subtotal for Salaries and Wages		**$ 795,364**	**$ 782,242**	**$ 837,242**	**$ 1,013,104**
Training & Travel					
550000	Training/Travel	$ 4,171	$ 12,031	$ 12,031	$ 12,031
Subtotal for Training & Travel		**$ 4,171**	**$ 12,031**	**$ 12,031**	**$ 12,031**
Current Expense					
610000	Purchasing Card	$ 160	$ -	$ -	$ -
610100	Reimbursable Sales Tax	(10)	-	-	-
620000	Office Expense/Supplies	1,917	5,500	5,500	5,500
625000	Equipment Maintenance	5,640	9,000	9,000	9,000
625200	Fuel Expense	8,316	-	-	-
625300	Software Maint	-	65,000	65,000	65,000
628400	Telephone	2,329	3,000	3,000	3,000
640000	Special Supplies	118	4,600	4,600	4,600
670000	Contracted Services	257,464	387,178	350,000	80,000
Subtotal for Current Expense		**$ 275,933**	**$ 474,278**	**$ 437,100**	**$ 167,100**
Debt and Equipment					
763000	Software	$ -	$ 59,500	$ 59,500	$ -
765000	Controlled Assets	-	3,000	3,000	3,000

2026 Approved Budget (Continued)

25412000 - Building Inspector

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
	Subtotal for Debt and Equipment	**$ -**	**$ 62,500**	**$ 62,500**	**$ 3,000**
Interdepartmental					
810010	Interdept Charges Print Copy	$ 1,009	$ 994	$ 994	$ 994
810020	Interdept Charges Telephone	2,155	2,155	2,155	2,873
810030	Interdept Charges Fleet	5,728	13,428	13,428	6,210
810040	Interdept Charges Computer	2,129	2,129	2,129	1,901
810050	Interdept Charg Risk Mgmt	6,054	5,670	5,670	6,700
811500	Administrative Services	48,204	50,989	50,989	55,362
	Subtotal for Interdepartmental	**$ 65,279**	**$ 75,365**	**$ 75,365**	**$ 74,040**
	Total Expense	**$ 1,140,748**	**$ 1,406,416**	**$ 1,424,238**	**$ 1,269,275**
Total Additions to (Uses of) Fund Balance		**$ 687,610**	**$ (48,916)**	**$ (222,738)**	**$ 158,850**

2026 Approved Budget

25414000 - Municipal Service

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
REVENUE:					
401000	Current Property Taxes	$ 897,500	$ 929,000	$ 942,100	$ 403,620
401005	Interest on Current Prop Tax	3,134	-	3,254	1,367
401010	Delinquent Taxes	23,957	28,000	27,000	27,000
401020	Interest On Delinquent Taxes	818	1,000	1,000	1,000
405005	General Sales Taxes	4,205,595	4,400,000	4,298,118	2,230,000
405030	Franchise Taxes	62,618	64,000	-	-
415000	State Grants	31,280	-	13,371	-
417000	Pmt In Lieu of Taxes	210,664	200,000	200,000	100,000
418000	State Mineral Lease Allotment	402	1,200	1,200	1,200
420000	Registered Vehicle Fees	27,349	28,000	28,000	11,760
445000	Fines And Fees	104,332	82,600	75,000	75,000
491000	Sundry Revenue	7,373	-	-	-
497500	Interest	293,040	150,000	150,000	75,000
Total Revenue		**$ 5,868,062**	**$ 5,883,800**	**$ 5,739,043**	**$ 2,925,947**
EXPENSE:					
Current Expense					
637002	Muni Services Sheriff	$ 1,615,039	$ 2,076,678	$ 1,762,750	$ 994,270
637003	Muni Services Animal Shelter	93,477	124,000	108,434	57,196
699000	Sundry	10,327	156,570	204,570	150,000
Subtotal for Current Expense		**$ 1,718,843**	**$ 2,357,248**	**$ 2,075,754**	**$ 1,201,466**
Interdepartmental					
810050	Interdept Charg Risk Mgmt	$ 290	$ -	$ -	$ -
811500	Administrative Services	17,501	19,149	19,149	18,712
Subtotal for Interdepartmental		**$ 17,792**	**$ 19,149**	**$ 19,149**	**$ 18,712**
Total Expense		**$ 1,736,635**	**$ 2,376,397**	**$ 2,094,903**	**$ 1,220,178**
Total Additions to (Uses of) Fund Balance		**$ 4,131,427**	**$ 3,507,403**	**$ 3,644,140**	**$ 1,705,769**

2026 Approved Budget

25418000 - Garbage Collections

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
REVENUE:					
430050	Service Fees	$ 102,975	$ 100,800	$ 80,000	$ 40,000
431500	Misc Charges Revenue	34,153	28,000	3,000	1,000
	Total Revenue	**$ 137,128**	**$ 128,800**	**$ 83,000**	**$ 41,000**
EXPENSE:					
Current Expense					
670000	Contracted Services	$ 32,347	$ 28,000	$ 28,000	$ 14,000
698000	Allocated Overhead	1,138	5,000	5,000	2,500
	Subtotal for Current Expense	**$ 33,485**	**$ 33,000**	**$ 33,000**	**$ 16,500**
Interdepartmental					
811500	Administrative Services	$ 579	$ 583	$ 583	$ 557
	Subtotal for Interdepartmental	**$ 579**	**$ 583**	**$ 583**	**$ 557**
	Total Expense	**$ 34,064**	**$ 33,583**	**$ 33,583**	**$ 17,057**
Total Additions to (Uses of) Fund Balance		**$ 103,064**	**$ 95,217**	**$ 49,417**	**$ 23,943**

2026 Approved Budget

25420000 - Weed Department

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
REVENUE:					
415000	State Grants	$ -	$ -	$ 7,117	$ -
430055	Weed Eradication	18,897	10,000	18,000	10,000
Total Revenue		**$ 18,897**	**$ 10,000**	**$ 25,117**	**$ 10,000**
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	$ 105,922	$ 107,581	$ 107,581	$ 99,536
510005	Overtime	6,767	-	-	-
520001	Health/Dental Insurance	8,442	9,102	9,102	9,521
520005	Disability	394	350	350	363
520010	Retirement	14,835	13,987	13,987	13,718
520015	FICA	8,371	8,230	8,230	7,614
520020	Termination Pool	2,210	2,028	2,028	2,099
520025	Workers Comp	1,878	1,798	1,798	1,749
Subtotal for Salaries and Wages		**$ 148,819**	**$ 143,075**	**$ 143,075**	**$ 134,600**
Training & Travel					
550000	Training/Travel	$ 442	$ 704	$ 704	$ 704
Subtotal for Training & Travel		**$ 442**	**$ 704**	**$ 704**	**$ 704**
Current Expense					
620000	Office Expense/Supplies	$ 88	$ 100	$ 100	$ 100
625000	Equipment Maintenance	7,320	6,750	6,750	6,750
625200	Fuel Expense	3,911	2,500	2,500	2,500
630000	Special Projects	-	-	6,714	-
640000	Special Supplies	29,137	30,000	30,000	30,000
651000	Equipment Rental Expense	-	1,300	1,300	-
Subtotal for Current Expense		**$ 40,456**	**$ 40,650**	**$ 47,364**	**$ 39,350**
Debt and Equipment					
715000	Principal	$ 4,620	$ 3,850	$ 3,850	$ 3,850
764000	Capital Equipment	-	40,429	40,429	25,000
Subtotal for Debt and Equipment		**$ 4,620**	**$ 44,279**	**$ 44,279**	**$ 28,850**
Interdepartmental					
810020	Interdept Charges Telephone	$ 359	$ 359	$ 359	$ 3,527
810030	Interdept Charges Fleet	6,841	15,305	15,305	11,030
810040	Interdept Charges Computer	228	228	228	228
810050	Interdept Charg Risk Mgmt	1,402	1,004	1,004	1,614
811500	Administrative Services	7,612	8,461	8,461	9,376

2026 Approved Budget (Continued)

25420000 - Weed Department

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
Subtotal for Interdepartmental		**$ 16,442**	**$ 25,357**	**$ 25,357**	**$ 25,775**
Total Expense		**$ 210,779**	**$ 254,066**	**$ 260,780**	**$ 229,279**
Total Additions to (Uses of) Fund Balance		**$ (191,882)**	**$ (244,066)**	**$ (235,663)**	**$ (219,279)**

2026 Approved Budget

25425000 - Road & Highways

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
REVENUE:					
401000	Current Property Taxes	$ 179,179	$ 189,000	$ 192,400	$ 196,000
401005	Interest on Current Prop Tax	651	-	634	634
401010	Delinquent Taxes	3,743	6,000	12,000	12,000
401020	Interest On Delinquent Taxes	169	-	-	-
415010	Class B Road Allotment	2,422,242	2,275,000	2,275,000	1,137,500
420000	Registered Vehicle Fees	269	150	150	150
430045	Road Dept Charges	530,584	450,000	800,000	450,000
490000	Miscellaneous Revenue	19	-	-	2,090,000
495500	Transfers From Other Funds	398,762	411,000	411,000	200,000
Total Revenue		**$ 3,535,618**	**$ 3,331,150**	**$ 3,691,184**	**$ 4,086,284**
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	$ 1,241,188	$ 1,282,840	$ 1,282,840	$ 1,330,373
510005	Overtime	59,058	57,955	57,955	57,955
510500	Employee Incentives	1,791	-	-	-
520001	Health/Dental Insurance	222,212	264,724	264,724	320,207
520005	Disability	6,320	6,085	6,085	6,319
520010	Retirement	235,844	233,740	233,740	229,092
520015	FICA	95,341	98,137	98,137	101,774
520020	Termination Pool	35,422	35,278	35,278	36,585
520025	Workers Comp	21,989	21,681	21,681	23,210
Subtotal for Salaries and Wages		**$ 1,919,165**	**$ 2,000,439**	**$ 2,000,439**	**$ 2,105,515**
Training & Travel					
550000	Training/Travel	$ 1,846	$ 2,000	$ 2,000	$ 2,000
550015	Lodging	-	1,000	1,000	1,000
550020	Per Diem	-	1,000	1,000	1,000
Subtotal for Training & Travel		**$ 1,846**	**$ 4,000**	**$ 4,000**	**$ 4,000**
Current Expense					
555000	Meals/Entertainment	$ 2,423	$ 2,000	$ 2,000	$ 2,000
610000	Purchasing Card	791	-	-	-
610100	Reimbursable Sales Tax	(18)	-	-	-
620000	Office Expense/Supplies	1,839	2,000	2,000	2,000
625000	Equipment Maintenance	426,838	400,000	400,000	400,000
625200	Fuel Expense	192,388	200,000	200,000	200,000
627000	Utilities	32,064	30,000	30,000	30,000

2026 Approved Budget (Continued)

25425000 - Road & Highways

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
628000	Telephone	3,324	3,600	3,600	3,600
630000	Special Projects	-	20,000	20,000	20,000
642000	Special Highway Supplies	1,616,571	1,441,680	1,441,680	1,040,400
642050	Highway Supplies for Others	52,062	31,959	31,959	31,959
642500	CDL Testing	2,217	4,000	4,000	4,000
670000	Contracted Services	82,580	-	-	-
Subtotal for Current Expense		**$ 2,413,080**	**$ 2,135,239**	**$ 2,135,239**	**$ 1,733,959**
Debt and Equipment					
715000	Principal	$ 27,838	$ -	$ -	$ -
761200	Building Improvements	3,551	190,000	190,000	-
764000	Capital Equipment	234,071	225,000	225,000	-
Subtotal for Debt and Equipment		**$ 265,460**	**$ 415,000**	**$ 415,000**	**$ -**
Interdepartmental					
810020	Interdept Charges Telephone	$ 1,796	$ 1,796	$ 1,796	$ 1,796
810030	Interdept Charges Fleet	260,904	276,687	276,687	179,323
810040	Interdept Charges Computer	1,445	1,140	1,140	1,673
810050	Interdept Charg Risk Mgmt	31,706	38,432	38,432	46,076
811500	Administrative Services	100,689	107,491	107,491	115,251
Subtotal for Interdepartmental		**$ 396,540**	**$ 425,546**	**$ 425,546**	**$ 344,119**
Total Expense		**$ 4,996,091**	**$ 4,980,224**	**$ 4,980,224**	**$ 4,187,594**
Total Additions to (Uses of) Fund Balance		**$ (1,460,473)**	**$ (1,649,074)**	**$ (1,289,040)**	**$ (101,310)**

Sewer - Lower Valley Fund

The three sewer funds track the operations of the County run sewer systems in various parts of the County. Revenues come primarily from user fees.

2026 Approved Budget by Fund

Sewer - Lower Valley

	2024 Actual	2025 Estimated	2026 Approved
REVENUE:			
Taxes and Other Revenue			
Charges For Services	$ 192,725	$ 298,120	$ 360,000
Taxes and Other Revenue	**$ 192,725**	**$ 298,120**	**$ 360,000**
Total Revenue	**$ 192,725**	**$ 298,120**	**$ 360,000**
EXPENSE:			
Streets And Public Improvement			
Sewer - Lower Valley	$ 173,122	$ 242,085	$ 314,814
Streets And Public Improvement	**$ 173,122**	**$ 242,085**	**$ 314,814**
Total Expense	**$ 173,122**	**$ 242,085**	**$ 314,814**
Sewer - Lower Valley - Additions to (Uses of) Fund Balance	**$ 19,604**	**$ 56,035**	**$ 45,186**

2026 Approved Budget

25431000 - Sewer - Lower Valley

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
REVENUE:					
430050	Service Fees	$ 192,725	$ 265,433	$ 298,120	$ 360,000
Total Revenue		**$ 192,725**	**$ 265,433**	**$ 298,120**	**$ 360,000**
EXPENSE:					
Current Expense					
620000	Office Expense/Supplies	$ 1,131	$ 1,000	$ 1,000	$ 1,000
624205	Bank Charges	1,586	-	-	-
654000	Service Fees	143,660	207,624	198,767	283,564
670000	Contracted Services	4,521	24,318	24,318	17,250
Subtotal for Current Expense		**$ 150,897**	**$ 232,942**	**$ 224,085**	**$ 301,814**
Debt and Equipment					
761400	Improvements	$ -	$ 5,000	$ 5,000	$ -
Subtotal for Debt and Equipment		**$ -**	**$ 5,000**	**$ 5,000**	**$ -**
Interdepartmental					
811500	Administrative Services	$ 22,224	$ 13,000	$ 13,000	$ 13,000
Subtotal for Interdepartmental		**$ 22,224**	**$ 13,000**	**$ 13,000**	**$ 13,000**
Total Expense		**$ 173,122**	**$ 250,942**	**$ 242,085**	**$ 314,814**
Total Additions to (Uses of) Fund Balance		**$ 19,604**	**$ 14,491**	**$ 56,035**	**$ 45,186**

Sewer - Upper Valley Fund

The three sewer funds track the operations of the County run sewer systems in various parts of the County. Revenues come primarily from user fees.

2026 Approved Budget by Fund

Sewer - Upper Valley

	2024 Actual	2025 Estimated	2026 Approved
REVENUE:			
Taxes and Other Revenue			
Charges For Services	$ 23,280	$ 23,360	$ 23,840
Taxes and Other Revenue	**$ 23,280**	**$ 23,360**	**$ 23,840**
Total Revenue	**$ 23,280**	**$ 23,360**	**$ 23,840**
EXPENSE:			
Streets And Public Improvement			
Sewer - Upper Valley	$ 26,747	$ 38,197	$ 16,200
Streets And Public Improvement	**$ 26,747**	**$ 38,197**	**$ 16,200**
Total Expense	**$ 26,747**	**$ 38,197**	**$ 16,200**
Sewer - Upper Valley - Additions to (Uses of) Fund Balance	**$ (3,467)**	**$ (14,837)**	**$ 7,640**

2026 Approved Budget

25432000 - Sewer - Upper Valley

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
REVENUE:					
430050	Service Fees	$ 23,280	$ 23,520	$ 23,360	$ 23,840
Total Revenue		**$ 23,280**	**$ 23,520**	**$ 23,360**	**$ 23,840**
EXPENSE:					
Current Expense					
620000	Office Expense/Supplies	$ 314	$ 1,100	$ 1,100	$ 1,100
625000	Equipment Maintenance	230	26,997	26,997	5,000
630000	Special Projects	270	1,000	1,000	1,000
654000	Service Fees	6,871	2,000	2,000	2,000
Subtotal for Current Expense		**$ 7,685**	**$ 31,097**	**$ 31,097**	**$ 9,100**
Debt and Equipment					
765000	Controlled Assets	$ 7,357	$ -	$ -	$ -
Subtotal for Debt and Equipment		**$ 7,357**	**$ -**	**$ -**	**$ -**
Interdepartmental					
811500	Administrative Services	$ 11,705	$ 7,100	$ 7,100	$ 7,100
Subtotal for Interdepartmental		**$ 11,705**	**$ 7,100**	**$ 7,100**	**$ 7,100**
Total Expense		**$ 26,747**	**$ 38,197**	**$ 38,197**	**$ 16,200**
Total Additions to (Uses of) Fund Balance		**$ (3,467)**	**$ (14,677)**	**$ (14,837)**	**$ 7,640**

Sewer - Pineview West Fund

The three sewer funds track the operations of the County run sewer systems in various parts of the County. Revenues come primarily from user fees.

2026 Approved Budget by Fund

Sewer - Pineview West

	2024 Actual	2025 Estimated	2026 Approved
REVENUE:			
Taxes and Other Revenue			
Charges For Services	$ 15,744	$ 16,464	$ 16,944
Taxes and Other Revenue	**$ 15,744**	**$ 16,464**	**$ 16,944**
Total Revenue	**$ 15,744**	**$ 16,464**	**$ 16,944**
EXPENSE:			
Streets And Public Improvement			
Sewer - Pineview West Crimson	$ 1,797	$ 25,400	$ 4,770
Sewer - Pineview West Radford	1,895	29,700	2,700
Streets And Public Improvement	**$ 3,692**	**$ 55,100**	**$ 7,470**
Total Expense	**$ 3,692**	**$ 55,100**	**$ 7,470**
Sewer - Pineview West - Additions to (Uses of) Fund Balance	**$ 12,051**	**$ (38,636)**	**$ 9,474**

2026 Approved Budget

25433250 - Pineview West Crimson Ridge

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
REVENUE:					
430050	Service Fees	$ 7,104	$ 7,200	$ 7,760	$ 8,240
Total Revenue		**$ 7,104**	**$ 7,200**	**$ 7,760**	**$ 8,240**
EXPENSE:					
Current Expense					
620000	Office Expense/Supplies	$ 31	$ 70	$ 5,000	$ 70
625000	Equipment Maintenance	-	14,497	-	2,000
630000	Special Projects	-	-	7,700	-
654000	Service Fees	1,378	1,200	1,200	1,200
Subtotal for Current Expense		**$ 1,409**	**$ 15,767**	**$ 13,900**	**$ 3,270**
Debt and Equipment					
761400	Improvements	$ -	$ 10,000	$ 10,000	$ -
Subtotal for Debt and Equipment		**$ -**	**$ 10,000**	**$ 10,000**	**$ -**
Interdepartmental					
811500	Administrative Services	$ 389	$ 1,500	$ 1,500	$ 1,500
Subtotal for Interdepartmental		**$ 389**	**$ 1,500**	**$ 1,500**	**$ 1,500**
Total Expense		**$ 1,797**	**$ 27,267**	**$ 25,400**	**$ 4,770**
Total Additions to (Uses of) Fund Balance		**$ 5,306**	**$ (20,067)**	**$ (17,640)**	**$ 3,470**

2026 Approved Budget

25433260 - Pineview West Radford Hills

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
REVENUE:					
430050	Service Fees	$ 8,640	$ 8,832	$ 8,704	$ 8,704
Total Revenue		**$ 8,640**	**$ 8,832**	**$ 8,704**	**$ 8,704**
EXPENSE:					
Current Expense					
620000	Office Expense/Supplies	$ 127	$ 500	$ 500	$ 500
654000	Service Fees	1,437	1,200	1,200	1,200
Subtotal for Current Expense		**$ 1,564**	**$ 1,700**	**$ 1,700**	**$ 1,700**
Debt and Equipment					
761400	Improvements	$ -	$ 12,000	$ 12,000	$ -
764000	Capital Equipment	-	15,000	15,000	-
Subtotal for Debt and Equipment		**$ -**	**$ 27,000**	**$ 27,000**	**$ -**
Interdepartmental					
811500	Administrative Services	$ 331	$ 1,000	$ 1,000	$ 1,000
Subtotal for Interdepartmental		**$ 331**	**$ 1,000**	**$ 1,000**	**$ 1,000**
Total Expense		**$ 1,895**	**$ 29,700**	**$ 29,700**	**$ 2,700**
Total Additions to (Uses of) Fund Balance		**$ 6,745**	**$ (20,868)**	**$ (20,996)**	**$ 6,004**

RAMP Tax Fund

This fund accounts for a voter-approved countywide 1/10th of one percent sales tax that is restricted for use on facilities and activities related to recreation, arts, museums, and parks ("RAMP").

2026 Approved Budget by Fund

Ramp Tax Fund

	2024 Actual	2025 Estimated	2026 Approved
REVENUE:			
Taxes and Other Revenue			
Other Financing	$ 332,627	$ 250,000	$ 250,000
Taxes	6,256,573	6,402,000	6,650,000
Taxes and Other Revenue	**$ 6,589,200**	**$ 6,652,000**	**$ 6,900,000**
Total Revenue	**$ 6,589,200**	**$ 6,652,000**	**$ 6,900,000**
EXPENSE:			
Parks And Recreation			
Ramp Tax	$ 7,729,163	$ 6,376,795	$ 11,929,750
Parks And Recreation	**$ 7,729,163**	**$ 6,376,795**	**$ 11,929,750**
Total Expense	**$ 7,729,163**	**$ 6,376,795**	**$ 11,929,750**
Ramp Tax Fund - Additions to (Uses of) Fund Balance	**$ (1,139,963)**	**$ 275,205**	**$ (5,029,750)**

2026 Approved Budget

26830000 - Ramp Tax

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
REVENUE:					
405040	Ramp Sales Tax	$ 6,256,573	$ 6,406,000	$ 6,402,000	$ 6,650,000
497500	Interest	332,627	250,000	250,000	250,000
Total Revenue		**$ 6,589,200**	**$ 6,656,000**	**$ 6,652,000**	**$ 6,900,000**
EXPENSE:					
Current Expense					
612000	Approp To Other Agency	$ 7,635,314	$ 13,142,474	$ 6,280,000	$ 11,830,000
615000	Administrative Fees	93,849	96,795	96,795	99,750
Subtotal for Current Expense		**$ 7,729,163**	**$ 13,239,269**	**$ 6,376,795**	**$ 11,929,750**
Total Expense		**$ 7,729,163**	**$ 13,239,269**	**$ 6,376,795**	**$ 11,929,750**
Total Additions to (Uses of) Fund Balance		**$ (1,139,963)**	**$ (6,583,269)**	**$ 275,205**	**$ (5,029,750)**

Tourism Fund

This fund accounts for the County's tourism-related taxes such as the restaurant tax and the hotel room tax. These funds are spent to promote tourism and recreation within the County.

2026 Approved Budget by Fund

Tourism

	2024 Actual	2025 Estimated	2026 Approved
REVENUE:			
Taxes and Other Revenue			
Taxes	$ 9,179,861	$ 9,228,442	$ 9,950,000
Taxes and Other Revenue	**$ 9,179,861**	**$ 9,228,442**	**$ 9,950,000**
Total Revenue	**$ 9,179,861**	**$ 9,228,442**	**$ 9,950,000**
EXPENSE:			
Parks And Recreation			
Tourism	$ 11,764,129	$ 13,101,262	$ 10,655,672
Parks And Recreation	**$ 11,764,129**	**$ 13,101,262**	**$ 10,655,672**
Total Expense	**$ 11,764,129**	**$ 13,101,262**	**$ 10,655,672**
Tourism - Additions to (Uses of) Fund Balance	**$ (2,584,268)**	**$ (3,872,820)**	**$ (705,672)**

2026 Approved Budget

26835000 - Tourism

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
REVENUE:					
407000	Leased Vehicle Fees	$ 679,668	$ 750,000	$ 382,174	$ 700,000
407200	Restaurant Tax	5,794,978	6,050,000	6,086,769	6,350,000
407400	Transient Room Tax	2,705,215	2,850,000	2,759,499	2,900,000
Total Revenue		**$ 9,179,861**	**$ 9,650,000**	**$ 9,228,442**	**$ 9,950,000**
EXPENSE:					
Current Expense					
612010	Convention Bureau	$ 1,577,900	$ 1,599,801	$ 1,599,801	$ 1,551,370
630050	Legacy Grants	37,500	37,000	37,000	37,000
630055	Goal Foundation	62,000	62,000	62,000	62,000
636000	Marketing And Promotions	35,000	35,000	35,000	35,000
Subtotal for Current Expense		**$ 1,712,400**	**$ 1,733,801**	**$ 1,733,801**	**$ 1,685,370**
Interdepartmental					
850000	Transfers To Other Funds	$ 10,051,729	$ 11,916,199	$ 11,367,461	$ 8,970,302
Subtotal for Interdepartmental		**$ 10,051,729**	**$ 11,916,199**	**$ 11,367,461**	**$ 8,970,302**
Total Expense		**$ 11,764,129**	**$ 13,650,000**	**$ 13,101,262**	**$ 10,655,672**
Total Additions to (Uses of) Fund Balance		**$ (2,584,268)**	**$ (4,000,000)**	**$ (3,872,820)**	**$ (705,672)**

Debt Service Fund

This fund accounts for the accumulation of resources for payment of principal, interest, and related costs on the County's general obligation and sales tax revenue bonds. The principal revenue source is property and sales taxes.

2026 Approved Budget by Fund

Debt Service Fund

	2024 Actual	2025 Estimated	2026 Approved
REVENUE:			
Taxes and Other Revenue			
License And Fees	$ 169,304	$ 173,000	$ 175,000
Other Financing	226,285	223,701	218,500
Taxes	3,506,418	3,531,663	3,483,907
Taxes and Other Revenue	**$ 3,902,007**	**$ 3,928,364**	**$ 3,877,407**
Total Revenue	**$ 3,902,007**	**$ 3,928,364**	**$ 3,877,407**
EXPENSE:			
Debt Service			
Debt Service	$ 3,587,978	$ 3,606,000	$ 3,605,950
Debt Service	**$ 3,587,978**	**$ 3,606,000**	**$ 3,605,950**
Total Expense	**$ 3,587,978**	**$ 3,606,000**	**$ 3,605,950**
Debt Service Fund - Additions to (Uses of) Fund Balance	**$ 314,029**	**$ 322,364**	**$ 271,457**

2026 Approved Budget

30820110 - General Obligation Bonds

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
REVENUE:					
401000	Current Property Taxes	$ 3,410,210	$ 3,390,000	$ 3,432,100	$ 3,384,344
401005	Interest on Current Prop Tax	11,800	-	12,563	12,563
401010	Delinquent Taxes	80,877	79,000	83,000	83,000
401020	Interest On Delinquent Taxes	3,532	3,000	4,000	4,000
420000	Registered Vehicle Fees	169,304	185,000	173,000	175,000
Total Revenue		**$ 3,675,722**	**$ 3,657,000**	**$ 3,704,663**	**$ 3,658,907**
EXPENSE:					
Total Additions to (Uses of) Fund Balance		**$ 3,675,722**	**$ 3,657,000**	**$ 3,704,663**	**$ 3,658,907**

2026 Approved Budget

30820111 - 2013 GO Bond

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
EXPENSE:					
Debt and Equipment					
716500	Trustee Fees	$ -	$ 3,000	$ -	$ -
Subtotal for Debt and Equipment		**$ -**	**$ 3,000**	**$ -**	**$ -**
Total Expense		**$ -**	**$ 3,000**	**$ -**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ -**	**$ (3,000)**	**$ -**	**$ -**

2026 Approved Budget

30820112 - 2016 GO Bonds

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
REVENUE:					
497500	Interest	$ 1,358	$ -	$ 1,135	$ -
Total Revenue		**$ 1,358**	**$ -**	**$ 1,135**	**$ -**
EXPENSE:					
Debt and Equipment					
715000	Principal	$ 515,000	$ 535,000	$ 535,000	$ 535,000
715500	Interest Expense	206,106	185,200	185,200	185,150
716500	Trustee Fees	500	3,000	3,000	3,000
Subtotal for Debt and Equipment		**$ 721,606**	**$ 723,200**	**$ 723,200**	**$ 723,150**
Total Expense		**$ 721,606**	**$ 723,200**	**$ 723,200**	**$ 723,150**
Total Additions to (Uses of) Fund Balance		**$ (720,248)**	**$ (723,200)**	**$ (722,065)**	**$ (723,150)**

2026 Approved Budget

30820113 - 2020 GO Bonds

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
REVENUE:					
497500	Interest	$ 4,944	$ -	$ 4,100	$ -
Total Revenue		**$ 4,944**	**$ -**	**$ 4,100**	**$ -**
EXPENSE:					
Debt and Equipment					
715000	Principal	$ 2,275,000	$ 2,300,000	$ 2,300,000	$ 2,300,000
715500	Interest Expense	370,529	361,300	361,300	361,300
716500	Trustee Fees	500	3,000	3,000	3,000
Subtotal for Debt and Equipment		**$ 2,646,029**	**$ 2,664,300**	**$ 2,664,300**	**$ 2,664,300**
Total Expense		**$ 2,646,029**	**$ 2,664,300**	**$ 2,664,300**	**$ 2,664,300**
Total Additions to (Uses of) Fund Balance		**$ (2,641,085)**	**$ (2,664,300)**	**$ (2,660,200)**	**$ (2,664,300)**

2026 Approved Budget

30820127 - 2020 Sales Tax Bonds

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
REVENUE:					
495500	Transfers From Other Funds	$ 219,720	$ 218,500	$ 218,466	$ 218,500
497500	Interest	264	-	-	-
Total Revenue		**$ 219,984**	**$ 218,500**	**$ 218,466**	**$ 218,500**
EXPENSE:					
Debt and Equipment					
715000	Principal	$ 203,000	$ 204,000	$ 204,000	$ 204,000
715500	Interest Expense	12,593	11,500	11,500	11,500
716500	Trustee Fees	4,750	3,000	3,000	3,000
Subtotal for Debt and Equipment		**$ 220,343**	**$ 218,500**	**$ 218,500**	**$ 218,500**
Total Expense		**$ 220,343**	**$ 218,500**	**$ 218,500**	**$ 218,500**
Total Additions to (Uses of) Fund Balance		**$ (359)**	**$ -**	**$ (34)**	**$ -**

Special Assessment Bond Fund

This fund accounts for the accumulation of resources for payment of principal, interest, and related costs on the County's special assessment bonds. The principal revenue source is payments from owners of property within the assessment area.

2026 Approved Budget by Fund

Special Assessment Bond Fund

	2024 Actual	2025 Estimated	2026 Approved
REVENUE:			
Taxes and Other Revenue			
Other Financing	$ 138,575	$ 100,000	$ 40,000
Taxes	1,515,693	1,631,800	1,447,600
Taxes and Other Revenue	**$ 1,654,268**	**$ 1,731,800**	**$ 1,487,600**
Total Revenue	**$ 1,654,268**	**$ 1,731,800**	**$ 1,487,600**
EXPENSE:			
Debt Service			
Special Assessment Bond	$ 1,612,777	$ 1,676,800	$ 1,487,600
Debt Service	**$ 1,612,777**	**$ 1,676,800**	**$ 1,487,600**
Total Expense	**$ 1,612,777**	**$ 1,676,800**	**$ 1,487,600**
Special Assessment Bond Fund - Additions to (Uses of) Fund Balance	**$ 41,491**	**$ 55,000**	**$ -**

2026 Approved Budget

31825140 - 2013 SAA Bond

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
REVENUE:					
401100	Special Assessment	$ 1,515,693	$ 1,631,800	$ 1,631,800	$ 1,447,600
497500	Interest	136,583	100,000	100,000	40,000
497700	Fair Value Adjustment	1,992	-	-	-
Total Revenue		**$ 1,654,268**	**$ 1,731,800**	**$ 1,731,800**	**$ 1,487,600**
EXPENSE:					
Current Expense					
690030	Trust / Escrow Disbursement	$ -	$ 45,000	$ 45,000	$ 40,000
Subtotal for Current Expense		**$ -**	**$ 45,000**	**$ 45,000**	**$ 40,000**
Debt and Equipment					
715000	Principal	$ 1,005,000	$ 1,050,000	$ 1,050,000	$ 925,000
715500	Interest Expense	575,177	549,200	549,200	490,000
716500	Trustee Fees	32,600	32,600	32,600	32,600
Subtotal for Debt and Equipment		**$ 1,612,777**	**$ 1,631,800**	**$ 1,631,800**	**$ 1,447,600**
Total Expense		**$ 1,612,777**	**$ 1,676,800**	**$ 1,676,800**	**$ 1,487,600**
Total Additions to (Uses of) Fund Balance		**$ 41,491**	**$ 55,000**	**$ 55,000**	**$ -**

Capital Projects Fund

This fund accounts for the acquisition and construction of major capital facilities other than those financed by the proprietary funds. Funding typically comes from bond proceeds, transfers from other funds, and interest earnings.

2026 Approved Budget by Fund

Capital Projects Fund

	2024 Actual	2025 Estimated	2026 Approved
REVENUE:			
Taxes and Other Revenue			
Intergovernmental	$ 877,423	$ 4,091,490	$ -
Other Financing	17,600,781	10,326,358	3,800,000
Taxes and Other Revenue	**$ 18,478,204**	**$ 14,417,848**	**$ 3,800,000**
Total Revenue	**$ 18,478,204**	**$ 14,417,848**	**$ 3,800,000**
EXPENSE:			
Capital Projects			
Capital Improvements	$ 18,192,785	$ 24,363,615	$ 10,635,000
Capital Projects	**$ 18,192,785**	**$ 24,363,615**	**$ 10,635,000**
Total Expense	**$ 18,192,785**	**$ 24,363,615**	**$ 10,635,000**
Capital Projects Fund - Additions to (Uses of) Fund Balance	**$ 285,420**	**$ (9,945,767)**	**$ (6,835,000)**

Budget Overview

Fund Summaries

Supplemental Section

2026 Approved Budget

35850000 - Capital Improvements

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
REVENUE:					
410000	Federal Grants	$ 297,287	$ -	$ 291,490	$ -
415000	State Grants	580,136	3,800,000	3,800,000	-
490000	Miscellaneous Revenue	-	-	1,254,000	-
490500	Donations	1,070	-	446,987	-
495500	Transfers From Other Funds	17,428,648	7,739,000	8,525,371	3,700,000
497500	Interest	171,063	100,000	100,000	100,000
Total Revenue		**$ 18,478,204**	**$ 11,639,000**	**$ 14,417,848**	**$ 3,800,000**
EXPENSE:					
Current Expense					
630000	Special Projects	$ 5,358	$ 264,000	$ 264,000	$ -
670000	Contracted Services	12,600	-	25,650	-
Subtotal for Current Expense		**$ 17,958**	**$ 264,000**	**$ 289,650**	**$ -**
Debt and Equipment					
760500	Infrastructure	$ 337,038	$ 377,213	$ 377,213	$ -
761000	Construction Project	2,157	-	-	-
761200	Building Improvements	17,294,537	16,676,022	16,676,022	5,635,000
761400	Improvements	504,094	54,656	1,125,000	5,000,000
763000	Software	37,000	100,000	100,000	-
764000	Capital Equipment	-	-	250,000	-
Subtotal for Debt and Equipment		**$ 18,174,827**	**$ 17,207,892**	**$ 18,528,235**	**$ 10,635,000**
Interdepartmental					
850000	Transfers To Other Funds	$ -	$ 5,545,730	$ 5,545,730	$ -
Subtotal for Interdepartmental		**$ -**	**$ 5,545,730**	**$ 5,545,730**	**$ -**
Total Expense		**$ 18,192,785**	**$ 23,017,622**	**$ 24,363,615**	**$ 10,635,000**
Total Additions to (Uses of) Fund Balance		**$ 285,420**	**$ (11,378,622)**	**$ (9,945,767)**	**$ (6,835,000)**

Flood Control Fund

This fund accounts for the County's flood control activities within the County. The principal revenue source is property taxes.

2026 Approved Budget by Fund

Flood Control

	2024 Actual	2025 Estimated	2026 Approved
REVENUE:			
Taxes and Other Revenue			
Intergovernmental	$ 485,613	$ -	$ -
License And Fees	116,094	118,000	119,000
Other Financing	229,152	-	-
Taxes	2,387,984	2,449,802	2,502,302
Taxes and Other Revenue	**$ 3,218,844**	**$ 2,567,802**	**$ 2,621,302**
Total Revenue	**$ 3,218,844**	**$ 2,567,802**	**$ 2,621,302**
EXPENSE:			
Streets And Public Improvement			
Flood Control	$ 1,181,058	$ 1,356,944	$ 28,205
Streets And Public Improvement	**$ 1,181,058**	**$ 1,356,944**	**$ 28,205**
Total Expense	**$ 1,181,058**	**$ 1,356,944**	**$ 28,205**
Flood Control - Additions to (Uses of) Fund Balance	**$ 2,037,786**	**$ 1,210,858**	**$ 2,593,097**

2026 Approved Budget

37406000 - Flood Control

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
REVENUE:					
401000	Current Property Taxes	$ 2,330,553	$ 2,401,000	$ 2,387,500	$ 2,440,000
401005	Interest on Current Prop Tax	8,064	-	8,302	8,302
401010	Delinquent Taxes	47,597	45,000	52,000	52,000
401020	Interest On Delinquent Taxes	1,770	2,000	2,000	2,000
415000	State Grants	485,613	-	-	-
420000	Registered Vehicle Fees	116,094	117,000	118,000	119,000
497500	Interest	229,152	-	-	-
Total Revenue		**$ 3,218,844**	**$ 2,565,000**	**$ 2,567,802**	**$ 2,621,302**
EXPENSE:					
Current Expense					
620000	Office Expense/Supplies	$ -	$ 500	$ 500	$ 500
625000	Equipment Maintenance	-	20,000	20,000	20,000
625200	Fuel Expense	1,786	-	-	-
630000	Special Projects	408,217	-	-	-
640000	Special Supplies	-	5,000	5,000	5,000
670000	Contracted Services	-	300,000	300,000	-
Subtotal for Current Expense		**$ 410,004**	**$ 325,500**	**$ 325,500**	**$ 25,500**
Debt and Equipment					
760500	Infrastructure	$ 459,376	$ 1,028,944	$ 1,028,944	$ -
764000	Capital Equipment	306,900	-	-	-
Subtotal for Debt and Equipment		**$ 766,276**	**$ 1,028,944**	**$ 1,028,944**	**$ -**
Interdepartmental					
810050	Interdept Charg Risk Mgmt	$ 137	$ -	$ -	$ 205
811500	Administrative Services	4,642	2,500	2,500	2,500
Subtotal for Interdepartmental		**$ 4,779**	**$ 2,500**	**$ 2,500**	**$ 2,705**
Total Expense		**$ 1,181,058**	**$ 1,356,944**	**$ 1,356,944**	**$ 28,205**
Total Additions to (Uses of) Fund Balance		**$ 2,037,786**	**$ 1,208,056**	**$ 1,210,858**	**$ 2,593,097**

Solid Waste Transfer Station Fund

This enterprise fund accounts for operations at the County's waste transfer station and maintenance of the closed landfill site. Revenues come from tipping fees and other charges to users of the facilities.

2026 Approved Budget by Fund

Solid Waste Transfer Station

	2024 Actual	2025 Estimated	2026 Approved
REVENUE:			
Taxes and Other Revenue			
Charges For Services	$ 14,818,300	$ 12,941,590	$ 10,465,000
Other Financing	274,122	2,700	100,000
Taxes and Other Revenue	**$ 15,092,422**	**$ 12,944,290**	**$ 10,565,000**
Total Revenue	**$ 15,092,422**	**$ 12,944,290**	**$ 10,565,000**
EXPENSE:			
Business-Type			
Transfer Station	$ 12,691,406	$ 15,566,872	$ 11,873,332
Business-Type	**$ 12,691,406**	**$ 15,566,872**	**$ 11,873,332**
Total Expense	**$ 12,691,406**	**$ 15,566,872**	**$ 11,873,332**
Solid Waste Transfer Station - Additions to (Uses of) Fund Balance	**$ 2,401,016**	**$ (2,622,582)**	**$ (1,308,332)**

2026 Approved Budget

40450410 - Landfill C&D

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
REVENUE:					
430050	Service Fees	$ 1,403,356	$ 1,100,000	$ 1,302,000	$ 1,302,000
441000	Rent Revenue	475,498	400,000	645,000	645,000
Total Revenue		**$ 1,878,854**	**$ 1,500,000**	**$ 1,947,000**	**$ 1,947,000**
EXPENSE:					
Salaries and Wages					
519900	Allocated Salaries and Wages	$ 412,949	$ 350,000	$ 350,000	$ 350,000
529900	Allocated Benefits	232,162	210,000	210,000	210,000
Subtotal for Salaries and Wages		**$ 645,111**	**$ 560,000**	**$ 560,000**	**$ 560,000**
Training & Travel					
550000	Training/Travel	$ -	$ 1,500	$ 1,500	$ 1,500
Subtotal for Training & Travel		**$ -**	**$ 1,500**	**$ 1,500**	**$ 1,500**
Current Expense					
555000	Meals/Entertainment	$ -	$ 500	$ -	$ -
610000	Purchasing Card	20	-	-	-
625000	Equipment Maintenance	20,249	-	-	-
630030	Disposal/Ecdc	374,575	400,000	400,000	400,000
640000	Special Supplies	-	200	-	-
Subtotal for Current Expense		**$ 394,844**	**$ 400,700**	**$ 400,000**	**$ 400,000**
Debt and Equipment					
766000	Closure Costs	$ 85,811	$ -	$ -	$ -
Subtotal for Debt and Equipment		**$ 85,811**	**$ -**	**$ -**	**$ -**
Interdepartmental					
811500	Administrative Services	$ 8,260	$ 7,568	$ 7,568	$ 11,752
Subtotal for Interdepartmental		**$ 8,260**	**$ 7,568**	**$ 7,568**	**$ 11,752**
Total Expense		**$ 1,134,025**	**$ 969,768**	**$ 969,068**	**$ 973,252**
Total Additions to (Uses of) Fund Balance		**$ 744,829**	**$ 530,232**	**$ 977,932**	**$ 973,748**

2026 Approved Budget

40450415 - Landfill Compost

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
REVENUE:					
450020	Composting Revenue	$ 336,716	$ 325,000	$ 325,000	$ 325,000
491500	Over/Short	(112)	-	-	-
Total Revenue		**$ 336,604**	**$ 325,000**	**$ 325,000**	**$ 325,000**
EXPENSE:					
Salaries and Wages					
519900	Allocated Salaries and Wages	$ 317,505	$ 280,000	$ 280,000	$ 280,000
529900	Allocated Benefits	149,101	125,000	125,000	125,000
Subtotal for Salaries and Wages		**$ 466,606**	**$ 405,000**	**$ 405,000**	**$ 405,000**
Current Expense					
610100	Reimbursable Sales Tax	$ -	$ -	$ 47	$ -
625000	Equipment Maintenance	41,112	46,026	35,000	25,000
625200	Fuel Expense	7,933	-	-	-
626000	Building Maintenance	-	-	-	3,000
630045	Compost Facility	49,448	81,500	65,000	50,000
640000	Special Supplies	207	150	150	150
Subtotal for Current Expense		**$ 98,699**	**$ 127,676**	**$ 100,197**	**$ 78,150**
Debt and Equipment					
761200	Building Improvements	$ 924	$ -	$ -	$ -
Subtotal for Debt and Equipment		**$ 924**	**$ -**	**$ -**	**$ -**
Interdepartmental					
811500	Administrative Services	$ 3,459	$ 3,467	$ 3,467	$ 4,384
Subtotal for Interdepartmental		**$ 3,459**	**$ 3,467**	**$ 3,467**	**$ 4,384**
Total Expense		**$ 569,688**	**$ 536,143**	**$ 508,664**	**$ 487,534**
Total Additions to (Uses of) Fund Balance		**$ (233,084)**	**$ (211,143)**	**$ (183,664)**	**$ (162,534)**

2026 Approved Budget
40450430 - Transfer Station

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
REVENUE:					
430032	Tire Revenue - State	$ -	$ -	$ 18,000	$ 18,000
430050	Service Fees	12,165,023	12,000,000	10,476,590	8,000,000
432034	Recycling Revenue	13,596	15,000	15,000	15,000
441000	Rent Revenue	205,998	-	-	-
450015	Salvage Revenue	218,113	200,000	160,000	160,000
490000	Miscellaneous Revenue	2,981	-	-	-
491500	Over/Short	(1,458)	-	-	-
496000	Sale Of Fixed Assets	-	-	2,700	-
497500	Interest	272,711	100,000	-	100,000
Total Revenue		**$ 12,876,964**	**$ 12,315,000**	**$ 10,672,290**	**$ 8,293,000**
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	$ 1,582,494	$ 1,892,759	$ 1,892,759	$ 1,955,830
510005	Overtime	141,389	100,000	100,000	100,000
519900	Allocated Salaries and Wages	(730,454)	(630,000)	630,000	(630,000)
520001	Health/Dental Insurance	436,206	684,961	684,961	697,922
520005	Disability	8,467	8,724	8,724	8,774
520010	Retirement	303,521	326,268	326,268	312,879
520015	FICA	125,551	140,495	140,495	149,621
520020	Termination Pool	47,515	50,505	50,505	50,796
520025	Workers Comp	22,535	24,399	24,399	26,361
529900	Allocated Benefits	(381,263)	(335,000)	335,000	(335,000)
Subtotal for Salaries and Wages		**$ 1,555,961**	**$ 2,263,110**	**$ 4,193,110**	**$ 2,337,183**
Training & Travel					
550000	Training/Travel	$ 5,576	$ 4,000	$ 4,000	$ 4,000
Subtotal for Training & Travel		**$ 5,576**	**$ 4,000**	**$ 4,000**	**$ 4,000**
Current Expense					
555000	Meals/Entertainment	$ 2,576	$ 3,000	$ 3,000	$ 3,000
610100	Reimbursable Sales Tax	(405)	-	-	-
620000	Office Expense/Supplies	20,180	4,500	20,000	20,000
621000	Subscriptions	-	360	360	360
624205	Bank Charges	61,478	36,000	50,000	50,000
625000	Equipment Maintenance	430,795	347,620	420,000	420,000
625200	Fuel Expense	129,905	150,000	150,000	150,000
625300	Software Maint	2,495	840	840	6,840

2026 Approved Budget (Continued)

40450430 - Transfer Station

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
626000	Building Maintenance	90,922	144,000	144,000	94,000
627000	Utilities	41,592	45,000	45,000	45,000
628000	Telephone	6,958	2,800	7,000	7,000
630025	Contract Labor	-	15,000	15,000	40,000
630030	Disposal/Ecdc	7,841,076	7,666,190	6,900,000	5,900,000
630032	Tire Dispo	(7,533)	-	18,000	18,000
630035	Hazardous Waste	9,565	40,000	18,000	18,000
630040	Recycling	-	10,666	8,000	8,000
635000	Special Services	60	5,000	5,000	5,000
640000	Special Supplies	47,931	20,000	20,000	20,000
640040	First Aid Supplies	31,152	10,000	10,000	10,000
640044	Misc Shop Supplies	34,758	10,000	10,000	10,000
Subtotal for Current Expense		**$ 8,743,506**	**$ 8,510,977**	**$ 7,844,200**	**$ 6,825,200**
Debt and Equipment					
761200	Building Improvements	$ 180,180	$ 220,000	$ 220,000	$ 100,000
761400	Improvements	133,510	413,578	650,000	150,000
763000	Software	4,519	-	5,000	-
764000	Capital Equipment	146,497	311,000	315,000	150,000
765000	Controlled Assets	-	220,000	50,000	50,000
766000	Closure Costs	1,519	30,000	30,000	-
780000	Depreciation	-	480,000	480,000	480,000
Subtotal for Debt and Equipment		**$ 466,225**	**$ 1,674,578**	**$ 1,750,000**	**$ 930,000**
Interdepartmental					
810020	Interdept Charges Telephone	$ 4,669	$ 4,669	$ 4,669	$ 5,387
810030	Interdept Charges Fleet	(24,137)	1,350	1,350	1,350
810040	Interdept Charges Computer	4,926	4,147	4,147	4,603
810050	Interdept Charg Risk Mgmt	37,487	42,460	42,460	54,303
811500	Administrative Services	193,481	245,204	245,204	250,520
Subtotal for Interdepartmental		**$ 216,426**	**$ 297,830**	**$ 297,830**	**$ 316,163**
Total Expense		**$ 10,987,693**	**$ 12,750,495**	**$ 14,089,140**	**$ 10,412,546**
Total Additions to (Uses of) Fund Balance		**$ 1,889,271**	**$ (435,495)**	**$ (3,416,850)**	**$ (2,119,546)**

Animal Shelter Fund

This enterprise fund accounts for activities of the County's expanded animal shelter. Revenues come mainly from charges to other governments for animal sheltering services, and from charges to the public for shelter and adoption services.

2026 Approved Budget by Fund

Animal Shelter

	2024 Actual	2025 Estimated	2026 Approved
REVENUE:			
Taxes and Other Revenue			
Charges For Services	$ 1,229,138	$ 1,436,815	$ 1,542,395
Other Financing	181,112	36,204	40,000
Taxes and Other Revenue	**$ 1,410,250**	**$ 1,473,019**	**$ 1,582,395**
Total Revenue	**$ 1,410,250**	**$ 1,473,019**	**$ 1,582,395**
EXPENSE:			
Public Safety			
Animal Shelter	$ 1,302,924	$ 1,657,491	$ 1,706,857
Public Safety	**$ 1,302,924**	**$ 1,657,491**	**$ 1,706,857**
Total Expense	**$ 1,302,924**	**$ 1,657,491**	**$ 1,706,857**
Animal Shelter - Additions to (Uses of) Fund Balance	**$ 107,327**	**$ (184,473)**	**$ (124,462)**

2026 Approved Budget

42156000 - Animal Shelter

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
REVENUE:					
430050	Service Fees	$ 1,119,609	$ 1,333,448	$ 1,335,473	$ 1,427,395
434000	Animal Shelter Fees	64,757	75,000	62,689	75,000
434005	Animal Adoption Fees	44,772	30,000	38,653	40,000
490500	Donations	141,221	12,000	25,018	40,000
491000	Sundry Revenue	36,430	-	11,186	-
497500	Interest	3,460	-	-	-
Total Revenue		**$ 1,410,250**	**$ 1,450,448**	**$ 1,473,019**	**$ 1,582,395**
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	$ 493,809	$ 682,374	$ 682,374	$ 687,098
510005	Overtime	16,202	10,000	10,000	10,000
510500	Employee Incentives	-	1,300	1,300	-
519900	Allocated Salaries and Wages	-	(25,000)	25,000	(25,000)
520001	Health/Dental Insurance	79,671	197,348	197,348	207,914
520005	Disability	2,220	2,609	2,609	2,904
520010	Retirement	75,187	95,619	95,619	100,231
520015	FICA	38,076	45,699	45,699	52,563
520020	Termination Pool	12,494	15,102	15,102	16,811
520025	Workers Comp	4,788	5,742	5,742	7,092
Subtotal for Salaries and Wages		**$ 722,447**	**$ 1,030,793**	**$ 1,080,793**	**$ 1,059,613**
Training & Travel					
550000	Training/Travel	$ 582	$ 3,000	$ 3,000	$ 3,000
Subtotal for Training & Travel		**$ 582**	**$ 3,000**	**$ 3,000**	**$ 3,000**
Current Expense					
610100	Reimbursable Sales Tax	$ (10)	$ -	$ -	$ -
620000	Office Expense/Supplies	5,594	4,500	4,500	4,500
624205	Bank Charges	14	25	25	25
625000	Equipment Maintenance	170	-	-	-
625200	Fuel Expense	1,021	1,000	1,000	1,000
625300	Software Maint	-	-	-	5,500
626000	Building Maintenance	79,414	76,000	76,000	76,000
627000	Utilities	64,224	54,000	54,000	59,000
640000	Special Supplies	17,735	17,000	17,000	6,500
640022	Quartermaster	1,667	3,800	3,800	3,800
640026	Adoption Supplies	11,601	25,000	25,000	5,000

2026 Approved Budget (Continued)

42156000 - Animal Shelter

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
640032	Animal Feed/Care	28,353	30,000	30,000	35,000
674500	Veterinary Services	12,584	15,000	15,000	35,000
	Subtotal for Current Expense	**$ 222,367**	**$ 226,325**	**$ 226,325**	**$ 231,325**
Debt and Equipment					
761200	Building Improvements	$ 77,478	$ 52,559	$ 52,559	$ -
763000	Software	420	-	-	-
764000	Capital Equipment	-	10,537	10,537	113,750
765000	Controlled Assets	-	-	-	2,475
	Subtotal for Debt and Equipment	**$ 77,898**	**$ 63,096**	**$ 63,096**	**$ 116,225**
Interdepartmental					
810010	Interdept Charges Print Copy	$ 1,172	$ 1,176	$ 1,176	$ 1,176
810020	Interdept Charges Telephone	3,591	3,592	3,592	3,592
810040	Interdept Charges Computer	3,269	3,269	3,269	2,508
810050	Interdept Charg Risk Mgmt	12,274	13,351	13,351	15,102
811500	Administrative Services	39,604	44,389	44,389	55,816
850000	Transfers To Other Funds	219,720	218,500	218,500	218,500
	Subtotal for Interdepartmental	**$ 279,630**	**$ 284,277**	**$ 284,277**	**$ 296,694**
	Total Expense	**$ 1,302,924**	**$ 1,607,491**	**$ 1,657,491**	**$ 1,706,857**
Total Additions to (Uses of) Fund Balance		**$ 107,327**	**$ (157,043)**	**$ (184,473)**	**$ (124,462)**

Fleet Management

This fund accounts for operations of the County's fleet of vehicles. Resources come from charges to departments' budgets based on the actual costs of vehicles, insurance, and administration.

2026 Approved Budget by Fund

Fleet Management

	2024 Actual	2025 Estimated	2026 Approved
REVENUE:			
Taxes and Other Revenue			
Charges For Services	$ 858,920	$ 900,000	$ 900,000
Other Financing	314,487	-	-
Taxes and Other Revenue	**$ 1,173,406**	**$ 900,000**	**$ 900,000**
Total Revenue	**$ 1,173,406**	**$ 900,000**	**$ 900,000**
EXPENSE:			
Internal Service			
Fleet Management Dept	$ 1,413,687	$ 1,760,237	$ 1,767,021
Internal Service	**$ 1,413,687**	**$ 1,760,237**	**$ 1,767,021**
Total Expense	**$ 1,413,687**	**$ 1,760,237**	**$ 1,767,021**
Fleet Management - Additions to (Uses of) Fund Balance	**$ (240,281)**	**$ (860,237)**	**$ (867,021)**

2026 Approved Budget

50460000 - Fleet Department

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
REVENUE:					
444000	Vehicle Fees	$ 858,920	$ 652,448	$ 900,000	$ 900,000
496000	Sale Of Fixed Assets	169,100	-	-	-
497500	Interest	145,387	100,000	-	-
Total Revenue		**$ 1,173,406**	**$ 752,448**	**$ 900,000**	**$ 900,000**
EXPENSE:					
Salaries and Wages					
519900	Allocated Salaries and Wages	$ 60,311	$ 65,000	$ 45,000	$ 45,000
Subtotal for Salaries and Wages		**$ 60,311**	**$ 65,000**	**$ 45,000**	**$ 45,000**
Current Expense					
620000	Office Expense/Supplies	$ -	$ 500	$ 500	$ 500
625000	Equipment Maintenance	6,967	11,500	11,500	11,500
625200	Fuel Expense	4,581	-	-	-
625300	Software Maint	1,908	13,000	13,000	13,000
628600	Telephone	476	470	470	470
Subtotal for Current Expense		**$ 13,931**	**$ 25,470**	**$ 25,470**	**$ 25,470**
Debt and Equipment					
764000	Capital Equipment	$ 1,321,171	$ 1,641,658	$ 1,661,658	$ 1,665,893
Subtotal for Debt and Equipment		**$ 1,321,171**	**$ 1,641,658**	**$ 1,661,658**	**$ 1,665,893**
Interdepartmental					
810030	Interdept Charges Fleet	$ 13,024	$ 9,792	$ 9,792	$ 8,973
810050	Interdept Charg Risk Mgmt	3,148	5,261	5,261	5,970
811500	Administrative Services	2,102	13,056	13,056	15,715
Subtotal for Interdepartmental		**$ 18,274**	**$ 28,109**	**$ 28,109**	**$ 30,658**
Total Expense		**$ 1,413,687**	**$ 1,760,237**	**$ 1,760,237**	**$ 1,767,021**
Total Additions to (Uses of) Fund Balance		**$ (240,281)**	**$ (1,007,789)**	**$ (860,237)**	**$ (867,021)**

Garage Fund

This fund accounts for operations of the County's Garage. Resources come from charges to departments' budgets based on the actual costs of work performed on County vehicles.

2026 Approved Budget by Fund

Garage Fund

	2024 Actual	2025 Estimated	2026 Approved
REVENUE:			
Taxes and Other Revenue			
Charges For Services	$ 846,392	$ 980,000	$ 980,000
Other Financing	17,824	10,000	10,000
Taxes and Other Revenue	**$ 864,216**	**$ 990,000**	**$ 990,000**
Total Revenue	**$ 864,216**	**$ 990,000**	**$ 990,000**
EXPENSE:			
Streets And Public Improvement			
Garage	$ 905,439	$ 1,107,415	$ 1,011,562
Streets And Public Improvement	**$ 905,439**	**$ 1,107,415**	**$ 1,011,562**
Total Expense	**$ 905,439**	**$ 1,107,415**	**$ 1,011,562**
Garage Fund - Additions to (Uses of) Fund Balance	**$ (41,223)**	**$ (117,415)**	**$ (21,562)**

2026 Approved Budget

50408000 - Garage

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
REVENUE:					
430050	Service Fees	$ 846,392	$ 980,000	$ 980,000	$ 980,000
490000	Miscellaneous Revenue	628	-	-	-
497500	Interest	17,196	10,000	10,000	10,000
Total Revenue		**$ 864,216**	**$ 990,000**	**$ 990,000**	**$ 990,000**
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	$ 278,655	$ 313,371	$ 313,371	$ 316,891
510005	Overtime	2,561	-	2,368	-
519900	Allocated Salaries and Wages	(60,311)	(45,000)	45,000	(45,000)
520001	Health/Dental Insurance	81,373	103,443	103,443	96,611
520005	Disability	1,386	1,489	1,489	1,505
520010	Retirement	50,392	55,337	55,337	52,825
520015	FICA	20,163	23,973	23,973	24,242
520020	Termination Pool	7,754	8,618	8,618	8,715
520025	Workers Comp	3,154	3,559	3,559	3,663
Subtotal for Salaries and Wages		**$ 385,127**	**$ 464,789**	**$ 557,157**	**$ 459,452**
Training & Travel					
550000	Training/Travel	$ 135	$ 1,000	$ 1,000	$ 1,000
Subtotal for Training & Travel		**$ 135**	**$ 1,000**	**$ 1,000**	**$ 1,000**
Current Expense					
555000	Meals/Entertainment	$ 53	$ 1,000	$ 1,000	$ 1,000
610000	Purchasing Card	(108)	-	-	-
610100	Reimbursable Sales Tax	(28)	-	-	-
620000	Office Expense/Supplies	1,033	2,000	2,000	2,000
625000	Equipment Maintenance	1,275	5,000	5,000	5,000
625200	Fuel Expense	2,673	3,500	3,500	3,500
625300	Software Maint	7,189	8,840	8,840	8,840
626000	Building Maintenance	6,967	10,000	10,000	10,000
627000	Utilities	17,142	18,000	18,000	18,000
640000	Special Supplies	447,078	450,000	450,000	450,000
Subtotal for Current Expense		**$ 483,273**	**$ 498,340**	**$ 498,340**	**$ 498,340**
Debt and Equipment					
765000	Controlled Assets	$ -	$ 10,000	$ 10,000	$ 10,000
Subtotal for Debt and Equipment		**$ -**	**$ 10,000**	**$ 10,000**	**$ 10,000**

2026 Approved Budget (Continued)

50408000 - Garage

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
Interdepartmental					
810020	Interdept Charges Telephone	$ 1,077	$ 1,077	$ 1,077	$ 1,077
810030	Interdept Charges Fleet	9,450	9,090	9,090	9,090
810040	Interdept Charges Computer	1,217	1,750	1,750	1,750
810050	Interdept Charg Risk Mgmt	3,771	4,159	4,159	4,591
811500	Administrative Services	21,388	24,842	24,842	26,262
Subtotal for Interdepartmental		**$ 36,904**	**$ 40,918**	**$ 40,918**	**$ 42,770**
Total Expense		**$ 905,439**	**$ 1,015,047**	**$ 1,107,415**	**$ 1,011,562**
Total Additions to (Uses of) Fund Balance		**$ (41,223)**	**$ (25,047)**	**$ (117,415)**	**$ (21,562)**

Risk Management

This fund accounts for the County's insurance coverage and loss prevention activities. Coverage is provided using a combination of self-insurance and private insurance. Resources come from charges to departments' budgets based on estimates of insurance premium costs and self-insured expenses for the current year.

2026 Approved Budget by Fund

Risk Management

	2024 Actual	2025 Estimated	2026 Approved
REVENUE:			
Taxes and Other Revenue			
Charges For Services	$ 2,514,810	$ 2,542,096	$ 2,832,014
Other Financing	127,350	-	40,000
Taxes and Other Revenue	**$ 2,642,161**	**$ 2,542,096**	**$ 2,872,014**
Total Revenue	**$ 2,642,161**	**$ 2,542,096**	**$ 2,872,014**
EXPENSE:			
Internal Service			
Risk Management	$ 2,549,527	$ 2,582,096	$ 2,872,014
Internal Service	**$ 2,549,527**	**$ 2,582,096**	**$ 2,872,014**
Total Expense	**$ 2,549,527**	**$ 2,582,096**	**$ 2,872,014**
Risk Management - Additions to (Uses of) Fund Balance	**$ 92,633**	**$ (40,000)**	**$ -**

2026 Approved Budget

51126000 - Risk Management

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
REVENUE:					
430050	Service Fees	$ 2,514,810	$ 2,542,096	$ 2,542,096	$ 2,832,014
491000	Sundry Revenue	1,137	-	-	-
493000	Proceeds From Insurance	109,908	40,000	-	40,000
497500	Interest	16,306	-	-	-
Total Revenue		**$ 2,642,161**	**$ 2,582,096**	**$ 2,542,096**	**$ 2,872,014**
EXPENSE:					
Current Expense					
654000	Service Fees	$ -	$ 10,000	$ 10,000	$ 10,000
670000	Contracted Services	15,340	18,405	18,405	18,405
671010	Self Insured Claims	84,410	50,000	50,000	50,000
671030	Unemployment Comp Claims	52,243	45,000	45,000	45,000
673500	Workman Comp Claims	1,050	2,000	2,000	2,000
675500	Risk Insurance	2,396,484	2,456,691	2,456,691	2,746,609
Subtotal for Current Expense		**$ 2,549,527**	**$ 2,582,096**	**$ 2,582,096**	**$ 2,872,014**
Total Expense		**$ 2,549,527**	**$ 2,582,096**	**$ 2,582,096**	**$ 2,872,014**
Total Additions to (Uses of) Fund Balance		**$ 92,633**	**$ -**	**$ (40,000)**	**$ -**

Treasurers Trust Fund

This fund accounts for inflows and outflows related to developer escrows and other funds held on behalf of third parties.

2026 Approved Budget by Fund

Treasurers Trust Fund

	2024 Actual	2025 Estimated	2026 Approved
REVENUE:			
Taxes and Other Revenue			
Charges For Services	$ 69,480	$ 70,000	$ 70,000
License And Fees	6,930	7,000	7,000
Other Financing	3,620,638	19,050,000	7,025,000
Taxes and Other Revenue	**$ 3,697,048**	**$ 19,127,000**	**$ 7,102,000**
Total Revenue	**$ 3,697,048**	**$ 19,127,000**	**$ 7,102,000**
EXPENSE:			
Fiduciary			
Treasurer Trust	$ 5,258,448	$ 19,100,000	$ 7,102,000
Fiduciary	**$ 5,258,448**	**$ 19,100,000**	**$ 7,102,000**
Total Expense	**$ 5,258,448**	**$ 19,100,000**	**$ 7,102,000**
Treasurers Trust Fund - Additions to (Uses of) Fund Balance	**$ (1,561,400)**	**$ 27,000**	**$ -**

2026 Approved Budget

60890000 - Trust and Agency

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
REVENUE:					
422000	Licenses And Fees	$ 6,930	$ 8,000	$ 7,000	$ 7,000
430500	Service Fees	69,480	70,000	70,000	70,000
490500	Donations	1,000	-	-	-
490600	Escrow Receipts	3,526,614	18,645,000	19,000,000	7,000,000
491000	Sundry Revenue	93,024	25,000	50,000	25,000
Total Revenue		**$ 3,697,048**	**$ 18,748,000**	**$ 19,127,000**	**$ 7,102,000**
EXPENSE:					
Training & Travel					
550000	Training/Travel	$ 25,855	$ 5,000	$ 5,000	$ 5,000
Subtotal for Training & Travel		**$ 25,855**	**$ 5,000**	**$ 5,000**	**$ 5,000**
Current Expense					
640000	Special Supplies	$ 31,462	$ 78,000	$ 70,000	$ 72,000
640022	Quartermaster	845	-	-	-
660000	Rent	375	-	-	-
690030	Trust / Escrow Disbursement	5,198,910	18,645,000	19,000,000	7,000,000
699000	Sundry	1,000	25,000	25,000	25,000
Subtotal for Current Expense		**$ 5,232,593**	**$ 18,748,000**	**$ 19,095,000**	**$ 7,097,000**
Total Expense		**$ 5,258,448**	**$ 18,753,000**	**$ 19,100,000**	**$ 7,102,000**
Total Additions to (Uses of) Fund Balance		**$ (1,561,400)**	**$ (5,000)**	**$ 27,000**	**$ -**

Health Fund

The Weber Morgan Health Department is an interlocal agreement between Weber and Morgan counties to provide their residents with Public Health Services. Its principal revenue sources include intergovernmental revenues, property taxes, and charges for services.

2026 Approved Budget by Fund

Health Fund

	2024 Actual	2025 Estimated	2026 Approved
REVENUE:			
Taxes and Other Revenue			
Charges For Services	$ 3,285,281	$ 3,069,848	$ 2,978,974
Intergovernmental	11,240,029	11,033,119	9,804,179
License And Fees	120,931	123,000	123,000
Other Financing	471,561	317,484	274,173
Taxes	2,475,318	2,593,284	2,648,084
Taxes and Other Revenue	**$ 17,593,121**	**$ 17,136,735**	**$ 15,828,410**
Total Revenue	**$ 17,593,121**	**$ 17,136,735**	**$ 15,828,410**
EXPENSE:			
Public Health And Welfare			
Weber Morgan Health Department	$ 17,351,276	$ 17,262,263	$ 16,747,281
Public Health And Welfare	**$ 17,351,276**	**$ 17,262,263**	**$ 16,747,281**
Total Expense	**$ 17,351,276**	**$ 17,262,263**	**$ 16,747,281**
Health Fund - Additions to (Uses of) Fund Balance	**$ 241,845**	**$ (125,529)**	**$ (918,871)**

2026 Approved Budget

70900000 - Health Administration

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
REVENUE:					
401000	Current Property Taxes	$ 2,417,940	$ 2,772,996	$ 2,530,200	$ 2,585,000
401005	Interest on Current Prop Tax	8,365	-	8,084	8,084
401010	Delinquent Taxes	47,000	46,000	53,000	53,000
401020	Interest On Delinquent Taxes	2,013	2,000	2,000	2,000
410000	Federal Grants	2,026,959	1,572,791	1,558,705	1,042,531
415000	State Grants	621,443	620,000	620,000	620,000
416000	Grants From Local Units	170,922	170,922	195,446	195,000
420000	Registered Vehicle Fees	120,931	108,000	123,000	123,000
430065	Vital Statistics	336,261	355,000	355,000	355,000
441000	Rent Revenue	3,600	3,600	3,600	3,600
491000	Sundry Revenue	14,593	-	32	-
493000	Proceeds From Insurance	-	-	3,549	-
495000	Contributions And Transfers	138,210	-	-	-
496000	Sale Of Fixed Assets	30,827	21,000	21,000	21,000
497500	Interest	280,348	-	278,854	241,673
498000	Transfer From Restricted Acct	(10,085)	-	-	-
Total Revenue		**$ 6,209,326**	**$ 5,672,309**	**$ 5,752,470**	**$ 5,249,888**
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	$ 1,919,545	$ 1,978,838	$ 1,917,172	$ 1,718,802
510005	Overtime	9	-	180	-
510500	Employee Incentives	18,544	21,000	16,166	18,000
519900	Allocated Salaries and Wages	(341,395)	-	-	-
520001	Health/Dental Insurance	384,513	398,794	382,796	401,657
520005	Disability	9,240	9,367	8,935	8,063
520010	Retirement	338,025	348,992	327,848	285,628
520015	FICA	138,914	150,851	140,182	131,488
520020	Termination Pool	51,735	54,228	51,734	46,679
520025	Workers Comp	14,962	13,924	15,466	12,814
529900	Allocated Benefits	(168,083)	-	-	-
Subtotal for Salaries and Wages		**$ 2,366,009**	**$ 2,975,994**	**$ 2,860,479**	**$ 2,623,131**

2026 Approved Budget (Continued)

70900000 - Health Administration

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
Training & Travel					
550000	Training/Travel	$ 35,774	$ 82,300	$ 40,000	$ 18,744
550005	Mileage Reimbursement	4,707	4,200	4,200	2,800
550010	Transportation	29,452	7,000	11,000	-
550015	Lodging	40,631	14,000	32,000	9,000
550020	Per Diem	9,810	4,997	9,000	9,000
550990	Allocated Travel and Training	(8,907)	-	-	-
Subtotal for Training & Travel		**$ 111,467**	**$ 112,497**	**$ 96,200**	**$ 39,544**
Current Expense					
555000	Meals/Entertainment	$ 17,018	$ 12,000	$ 12,000	$ 12,000
610100	Reimbursable Sales Tax	3,350	-	200	-
615000	Administrative Fees	243,670	260,400	260,400	293,860
620000	Office Expense/Supplies	12,955	16,000	13,000	13,000
620010	Postage	2,023	2,200	2,200	2,200
621000	Subscriptions	62,099	94,050	94,050	75,000
624205	Bank Charges	24,959	20,000	20,000	20,000
625000	Equipment Maintenance	18,368	2,000	14,000	4,000
625200	Fuel Expense	3,932	4,500	4,500	4,500
625300	Software Maint	-	25,000	25,000	26,000
626000	Building Maintenance	59,715	48,000	85,000	70,000
627000	Utilities	59,623	42,000	42,000	42,000
628000	Telephone	3,020	2,500	2,500	2,500
630000	Special Projects	30,000	30,000	30,000	30,000
630060	Consultants	148,778	205,721	180,167	40,040
635000	Special Services	130,495	55,000	55,000	85,400
640000	Special Supplies	52,574	81,000	81,000	65,000
660000	Rent	9,000	9,000	9,000	9,000
670100	Pass Through Grant Pmt	6,000	-	-	-
671000	Data Processing Services	50,000	50,000	50,000	50,000
675500	Risk Insurance	71,893	73,126	73,126	72,869
698000	Allocated Overhead	(94,728)	-	-	-
699000	Sundry	(100)	-	-	-
Subtotal for Current Expense		**$ 914,643**	**$ 1,032,497**	**$ 1,053,143**	**$ 917,369**

2026 Approved Budget (Continued)

70900000 - Health Administration

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
Debt and Equipment					
761200	Building Improvements	$ 252,369	$ 9,403	$ 9,403	$ -
763000	Software	25,876	2,000	2,445	2,000
764000	Capital Equipment	167,408	83,394	82,905	190,500
765000	Controlled Assets	29,058	20,256	18,000	9,000
Subtotal for Debt and Equipment		**$ 474,711**	**$ 115,053**	**$ 112,753**	**$ 201,500**
Interdepartmental					
810020	Interdept Charges Telephone	$ 13,289	$ 13,289	$ 13,289	$ 14,007
810040	Interdept Charges Computer	10,080	8,280	8,280	5,160
810050	Interdept Charg Risk Mgmt	20,875	22,531	22,531	25,488
Subtotal for Interdepartmental		**$ 44,244**	**$ 44,100**	**$ 44,100**	**$ 44,655**
Total Expense		**$ 3,911,073**	**$ 4,280,141**	**$ 4,166,675**	**$ 3,826,199**
Total Additions to (Uses of) Fund Balance		**$ 2,298,253**	**$ 1,392,168**	**$ 1,585,795**	**$ 1,423,689**

2026 Approved Budget

70900705 - Clinical Nursing Services

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
REVENUE:					
410000	Federal Grants	$ 502,698	$ 443,148	$ 478,311	$ 487,900
415000	State Grants	122,336	87,759	65,200	71,000
416000	Grants From Local Units	2,500	2,000	-	-
436504	Immunizations	563,327	432,600	455,000	430,000
436506	Flu Immunizations	108,377	135,000	170,000	140,000
436508	Tb Supplies	11,739	10,500	10,500	10,500
436510	STD Fee	5,285	6,000	3,800	3,800
436514	HIV / AIDS	1,100	1,000	1,000	1,000
436516	Immigration	31,430	30,000	32,135	32,135
436520	BYB Title XIX	2,087	1,000	1,000	1,500
436526	Pregnancy Testing	1,316	1,500	3,489	3,489
491000	Sundry Revenue	6,626	8,000	8,000	5,000
Total Revenue		**$ 1,358,821**	**$ 1,158,507**	**$ 1,228,435**	**$ 1,186,324**
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	$ 1,166,260	$ 1,303,743	$ 1,285,030	$ 1,341,540
519900	Allocated Salaries and Wages	69,853	-	-	-
520001	Health/Dental Insurance	232,554	254,143	236,575	313,689
520005	Disability	5,732	6,151	6,034	6,359
520010	Retirement	207,142	228,888	218,711	223,228
520015	FICA	84,868	99,063	93,944	102,408
520020	Termination Pool	32,141	35,611	34,933	36,813
520025	Workers Comp	12,477	15,528	14,116	16,352
529900	Allocated Benefits	42,687	-	-	-
Subtotal for Salaries and Wages		**$ 1,853,714**	**$ 1,943,126**	**$ 1,889,343**	**$ 2,040,389**
Training & Travel					
550000	Training/Travel	$ 5,481	$ 7,000	$ 6,550	$ 7,000
550005	Mileage Reimbursement	1,199	2,500	175	1,000
550010	Transportation	877	2,000	-	2,000
550015	Lodging	3,744	3,500	1,254	5,000
550020	Per Diem	1,675	1,200	590	1,200
550990	Allocated Travel and Training	2,327	-	-	-
Subtotal for Training & Travel		**$ 15,304**	**$ 16,200**	**$ 8,569**	**$ 16,200**

2026 Approved Budget (Continued)

70900705 - Clinical Nursing Services

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
Current Expense					
555000	Meals/Entertainment	$ 1,456	$ 1,400	$ 800	$ 1,400
620000	Office Expense/Supplies	10,878	5,000	5,600	5,000
620010	Postage	713	1,400	1,400	1,400
621000	Subscriptions	1,781	3,500	2,000	3,135
624205	Bank Charges	157	-	365	365
625000	Equipment Maintenance	-	300	250	250
625200	Fuel Expense	707	650	700	700
626000	Building Maintenance	13,559	19,000	19,000	19,000
627000	Utilities	24,000	21,000	21,000	21,000
628000	Telephone	-	-	780	-
635000	Special Services	50,614	65,000	65,000	65,000
640000	Special Supplies	35,331	18,000	15,000	18,000
646000	Medical Supplies	558,858	317,855	317,855	302,168
660000	Rent	2,250	2,250	2,250	2,250
698000	Allocated Overhead	24,154	-	-	-
Subtotal for Current Expense		**$ 724,458**	**$ 455,355**	**$ 452,000**	**$ 439,668**
Debt and Equipment					
764000	Capital Equipment	$ -	$ 8,000	$ -	$ 8,000
765000	Controlled Assets	4,475	5,000	6,500	5,000
Subtotal for Debt and Equipment		**$ 4,475**	**$ 13,000**	**$ 6,500**	**$ 13,000**
Interdepartmental					
810020	Interdept Charges Telephone	$ 10,416	$ 10,416	$ 10,416	$ 11,852
810040	Interdept Charges Computer	4,800	4,440	4,440	3,240
Subtotal for Interdepartmental		**$ 15,216**	**$ 14,856**	**$ 14,856**	**$ 15,092**
Total Expense		**$ 2,613,167**	**$ 2,442,537**	**$ 2,371,268**	**$ 2,524,349**
Total Additions to (Uses of) Fund Balance		**$ (1,254,346)**	**$ (1,284,030)**	**$ (1,142,833)**	**$ (1,338,025)**

2026 Approved Budget

70900710 - Environmental Health

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
REVENUE:					
410000	Federal Grants	$ 501,151	$ 1,053,303	$ 804,031	$ 850,000
415000	State Grants	136,299	139,904	149,000	109,000
416000	Grants From Local Units	4,501	13,000	11,000	8,000
430057	Mass Gathering Fees	9,835	9,350	9,100	9,350
436002	Wastewater	181,354	120,000	133,000	120,000
436004	Station Fees	455,881	450,000	455,000	455,000
436006	Water Analysis	20,149	19,000	23,000	20,000
437002	Tanning / Tattoo Permits	34,399	30,000	35,000	30,000
437004	Food Service Program Revenue	162,650	140,000	140,000	140,000
437006	Business License Review	5,440	3,000	3,000	3,000
437008	Swimming Pools	135,470	125,000	125,000	125,000
437010	Food Service Revenue	533,637	480,000	500,000	500,000
437012	I/M Program	26,771	18,000	18,000	18,000
437014	Child Care Inspections	3,640	3,000	3,000	3,000
437016	Waste Haulers	14,445	13,000	14,210	14,000
437017	I/M Emmission Cert	527,700	515,000	515,000	515,000
437018	I/M Program	4,840	4,000	3,500	4,000
437019	IM Program Consent Agree	14,539	4,154	11,684	-
437020	Illegal Drug Site Fee	40,425	45,000	40,000	40,000
445000	Fines And Fees	4,360	-	250	-
491000	Sundry Revenue	6,041	7,000	6,000	4,000
496000	Sale Of Fixed Assets	5,000	2,500	-	2,500
Total Revenue		**$ 2,828,525**	**$ 3,194,211**	**$ 2,998,775**	**$ 2,969,850**
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	$ 1,440,781	$ 1,541,773	$ 1,511,289	$ 1,578,533
510005	Overtime	1,088	-	-	-
519900	Allocated Salaries and Wages	102,190	-	-	-
520001	Health/Dental Insurance	306,318	356,502	344,756	377,227
520005	Disability	7,161	7,209	7,222	7,434
520010	Retirement	264,708	270,461	266,195	261,841
520015	FICA	104,505	116,108	110,792	119,725
520020	Termination Pool	40,216	41,738	41,814	43,038
520025	Workers Comp	18,341	18,476	18,937	19,455
529900	Allocated Benefits	53,235	-	-	-

2026 Approved Budget (Continued)

70900710 - Environmental Health

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
	Subtotal for Salaries and Wages	**$ 2,338,543**	**$ 2,352,269**	**$ 2,301,004**	**$ 2,407,253**
Training & Travel					
550000	Training/Travel	$ 7,087	$ 11,500	$ 11,500	$ 9,500
550005	Mileage Reimbursement	470	700	700	700
550010	Transportation	5,748	2,000	2,000	2,000
550015	Lodging	9,231	4,600	4,600	4,600
550020	Per Diem	2,712	2,800	2,800	2,800
550990	Allocated Travel and Training	2,694	-	-	-
	Subtotal for Training & Travel	**$ 27,941**	**$ 21,600**	**$ 21,600**	**$ 19,600**
Current Expense					
555000	Meals/Entertainment	$ 2,203	$ 1,800	$ 1,800	$ 1,800
610100	Reimbursable Sales Tax	124	-	-	-
620000	Office Expense/Supplies	16,672	6,500	8,644	6,500
620010	Postage	9,137	10,000	10,000	10,000
621000	Subscriptions	7,056	5,000	5,000	5,000
625000	Equipment Maintenance	4,909	10,144	8,000	10,144
625200	Fuel Expense	5,261	4,356	4,856	4,356
625500	Grant Funded Repairs	341,265	682,807	682,807	680,000
626000	Building Maintenance	23,185	25,800	25,800	25,800
627000	Utilities	37,761	29,000	29,000	29,000
628000	Telephone	1,810	3,400	3,400	3,400
630060	Consultants	3,940	1,600	1,600	1,600
635000	Special Services	80,828	114,240	112,740	117,240
640000	Special Supplies	25,665	25,000	26,000	25,000
660000	Rent	2,250	4,500	4,500	4,500
698000	Allocated Overhead	29,979	-	-	-
	Subtotal for Current Expense	**$ 592,046**	**$ 924,147**	**$ 924,147**	**$ 924,340**
Debt and Equipment					
763000	Software	$ 118	$ 1,000	$ 1,000	$ 4,000
765000	Controlled Assets	7,525	14,000	14,000	14,000
	Subtotal for Debt and Equipment	**$ 7,643**	**$ 15,000**	**$ 15,000**	**$ 18,000**
Interdepartmental					
810020	Interdept Charges Telephone	$ 9,338	$ 9,338	$ 9,338	$ 10,056
810040	Interdept Charges Computer	5,040	5,160	5,160	5,520
	Subtotal for Interdepartmental	**$ 14,378**	**$ 14,498**	**$ 14,498**	**$ 15,576**
	Total Expense	**$ 2,980,551**	**$ 3,327,513**	**$ 3,276,249**	**$ 3,384,769**

2026 Approved Budget (Continued)

70900710 - Environmental Health

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
Total Additions to (Uses of) Fund Balance		**$ (152,026)**	**$ (133,302)**	**$ (277,474)**	**$ (414,919)**

2026 Approved Budget

70900715 - Community Health

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
REVENUE:					
410000	Federal Grants	$ 1,703,706	$ 1,283,275	$ 1,091,049	$ 695,896
415000	State Grants	832,381	843,799	847,575	857,476
416000	Grants From Local Units	34,000	8,000	144,900	-
445000	Fines And Fees	45,227	5,080	5,580	1,600
491000	Sundry Revenue	0	-	-	-
Total Revenue		**$ 2,615,313**	**$ 2,140,154**	**$ 2,089,103**	**$ 1,554,972**
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	$ 1,191,869	$ 1,149,048	$ 1,050,997	$ 798,278
510005	Overtime	921	-	-	-
519900	Allocated Salaries and Wages	103,690	-	-	-
520001	Health/Dental Insurance	303,633	246,199	220,581	158,740
520005	Disability	5,694	5,145	4,875	3,628
520010	Retirement	203,689	192,214	175,819	127,582
520015	FICA	86,109	88,374	78,696	60,498
520020	Termination Pool	31,915	29,787	28,241	21,003
520025	Workers Comp	10,575	12,619	11,315	11,230
529900	Allocated Benefits	46,631	-	-	-
Subtotal for Salaries and Wages		**$ 1,984,726**	**$ 1,723,385**	**$ 1,570,524**	**$ 1,180,959**
Training & Travel					
550000	Training/Travel	$ 17,544	$ 72,510	$ 39,321	$ 27,000
550005	Mileage Reimbursement	3,408	2,000	3,500	2,000
550010	Transportation	6,794	7,500	7,500	7,500
550015	Lodging	8,251	8,550	18,000	8,550
550020	Per Diem	2,573	4,761	7,000	4,761
550990	Allocated Travel and Training	2,453	-	-	-
Subtotal for Training & Travel		**$ 41,023**	**$ 95,321**	**$ 75,321**	**$ 49,811**
Current Expense					
555000	Meals/Entertainment	$ 12,234	$ 17,500	$ 15,400	$ 15,400
610100	Reimbursable Sales Tax	(20)	-	-	-
620000	Office Expense/Supplies	4,742	4,000	4,000	4,000
620010	Postage	194	500	500	500
621000	Subscriptions	3,816	4,000	5,484	2,000
625000	Equipment Maintenance	219	2,100	2,100	2,100
625200	Fuel Expense	903	700	700	700

2026 Approved Budget (Continued)

70900715 - Community Health

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
626000	Building Maintenance	33,042	18,000	26,000	26,000
627000	Utilities	13,603	12,000	13,000	13,000
628000	Telephone	3,291	3,000	3,000	3,000
630000	Special Projects	-	29,700	-	-
630060	Consultants	17,728	44,700	28,000	32,700
635000	Special Services	46,990	54,000	34,000	34,000
640000	Special Supplies	61,861	139,699	155,799	100,000
660000	Rent	2,250	2,250	2,250	2,250
670000	Contracted Services	-	20,000	-	-
670100	Pass Through Grant Pmt	761,785	374,416	404,416	360,756
698000	Allocated Overhead	26,198	-	-	-
Subtotal for Current Expense		**$ 988,837**	**$ 726,565**	**$ 694,649**	**$ 596,406**
Debt and Equipment					
761200	Building Improvements	$ 7,199	$ -	$ -	$ -
763000	Software	-	-	-	1,500
765000	Controlled Assets	1,070	6,300	6,300	6,300
Subtotal for Debt and Equipment		**$ 8,269**	**$ 6,300**	**$ 6,300**	**$ 7,800**
Interdepartmental					
810020	Interdept Charges Telephone	$ 10,416	$ 10,056	$ 10,056	$ 10,416
810040	Interdept Charges Computer	6,000	6,120	6,120	3,480
Subtotal for Interdepartmental		**$ 16,416**	**$ 16,176**	**$ 16,176**	**$ 13,896**
Total Expense		**$ 3,039,270**	**$ 2,567,747**	**$ 2,362,970**	**$ 1,848,871**
Total Additions to (Uses of) Fund Balance		**$ (423,956)**	**$ (427,593)**	**$ (273,867)**	**$ (293,899)**

2026 Approved Budget
70900730 - Women Infants & Children

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
REVENUE:					
410000	Federal Grants	$ 1,133,988	$ 1,262,318	$ 1,272,318	$ 1,071,791
410100	WIC Commodities	3,447,147	3,315,396	3,795,585	3,795,585
491000	Sundry Revenue	-	-	49	-
Total Revenue		**$ 4,581,135**	**$ 4,577,714**	**$ 5,067,952**	**$ 4,867,376**
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	$ 716,978	$ 758,156	$ 758,156	$ 804,131
510005	Overtime	598	-	-	-
519900	Allocated Salaries and Wages	65,662	-	-	-
520001	Health/Dental Insurance	175,016	199,035	199,035	217,185
520005	Disability	3,478	3,414	3,414	3,820
520010	Retirement	124,326	125,201	125,201	131,913
520015	FICA	52,350	56,469	56,469	61,516
520020	Termination Pool	19,489	19,764	19,764	22,114
520025	Workers Comp	6,743	6,809	6,809	7,615
529900	Allocated Benefits	25,530	-	-	-
Subtotal for Salaries and Wages		**$ 1,190,170**	**$ 1,168,848**	**$ 1,168,848**	**$ 1,248,294**
Training & Travel					
550000	Training/Travel	$ 4,653	$ 7,000	$ 7,000	$ 6,000
550005	Mileage Reimbursement	-	500	300	500
550010	Transportation	1,492	1,500	1,500	1,500
550015	Lodging	3,759	4,000	2,000	3,000
550020	Per Diem	661	1,000	1,000	1,000
550990	Allocated Travel and Training	1,434	-	-	-
Subtotal for Training & Travel		**$ 11,999**	**$ 14,000**	**$ 11,800**	**$ 12,000**
Current Expense					
555000	Meals/Entertainment	$ 759	$ 900	$ 900	$ 1,400
620000	Office Expense/Supplies	15,588	12,000	12,000	12,000
620010	Postage	8,403	10,000	10,000	1,000
621000	Subscriptions	694	1,500	395	1,000
625000	Equipment Maintenance	-	300	100	100
625200	Fuel Expense	306	200	400	400
626000	Building Maintenance	32,503	25,000	29,000	29,000
627000	Utilities	13,306	14,000	14,000	14,000
635000	Special Services	7,885	6,000	4,000	4,000

2026 Approved Budget (Continued)

70900730 - Women Infants & Children

Object	Description	2024 Actual	2025 Revised Budget	2025 Estimated	2026 Approved
640000	Special Supplies	24,957	10,000	10,000	10,000
640024	Commodities	3,447,147	3,315,396	3,795,585	3,795,585
646000	Medical Supplies	10,344	10,000	10,000	10,000
660000	Rent	2,250	2,250	2,250	2,250
698000	Allocated Overhead	14,397	-	-	-
Subtotal for Current Expense		**$ 3,578,539**	**$ 3,407,546**	**$ 3,888,630**	**$ 3,880,735**
Debt and Equipment					
761200	Building Improvements	$ 7,199	$ -	$ -	$ -
765000	Controlled Assets	10,445	6,000	6,000	12,000
Subtotal for Debt and Equipment		**$ 17,644**	**$ 6,000**	**$ 6,000**	**$ 12,000**
Interdepartmental					
810020	Interdept Charges Telephone	$ 7,183	$ 7,183	$ 7,183	$ 7,183
810040	Interdept Charges Computer	1,680	2,640	2,640	2,880
Subtotal for Interdepartmental		**$ 8,863**	**$ 9,823**	**$ 9,823**	**$ 10,063**
Total Expense		**$ 4,807,215**	**$ 4,606,217**	**$ 5,085,101**	**$ 5,163,092**
Total Additions to (Uses of) Fund Balance		**$ (226,080)**	**$ (28,503)**	**$ (17,149)**	**$ (295,716)**

Supplemental Section

Transportation Projects

The following schedule shows the County's approved transporation projects to be funded through 2027.

Requested Capital Project Expenditures	Approved	Spent*	Remaining
Transportation Development			
Farr West - 4000 North	$3,925,030	$1,649,756	$2,275,274
Farr West - 1740 West Extension	900,000	-	900,000
Farr West - 3300 North (PH1)	1,058,000	-	1,058,000
Farr West - 1200 W Roundabout	2,661,000	-	2,661,000
Harrisville - West Harrisville RD.	477,000	-	477,000
Harrisville - 750 West (Phase 1)	2,070,000	-	2,070,000
Marriott - Slaterville - 1700 S. & 1200 W.	4,262,000	1,054,809	3,207,191
Marriott - Slaterville - 1200 West (Phase 2)	3,700,000	-	3,700,000
North Ogden - 400 East	4,653,000	-	4,653,000
Ogden - 1200 S. Overpass (Rail Study)	250,000	134,432	115,568
Ogden - 17th Street	4,083,330	3,812,033	271,297
Ogden - D Avenue	4,332,000	218,944	4,113,056
Ogden - 25th St & D Avenue	5,459,000	-	5,459,000
Ogden - 2nd Street (PH1)	3,522,000	-	3,522,000
Ogden - 21st St & Lincoln Ave	1,131,000		1,131,000
Plain City - 3600 West	420,360	35,730	384,630
Plain City - 1975 N.	162,468	-	162,468
Plain City - North Plain City RD (PH 1 & 2)	3,252,440	164,648	3,087,792
North Plain City RD (PH3)	3,000,000	-	3,000,000
Pleasant View - 2725/2775 North Connection	5,427,000	84,445	5,342,555
Pleasant View - Rulon White	4,635,642	2,180,765	2,454,877
Pleasant View - Skyline Drive Env.	250,000	49,101	200,900
Roy City - 4300 West	652,804	-	652,804
Roy City - 4300 W. Roundabout	853,000	-	853,000
Roy City - 6000 S. Roundabout	1,100,000	-	1,100,000
Roy City - 4800 S. Canal Crossing	338,000	-	338,000
South Ogden - 40th St (Phase 2)	3,112,000	-	3,112,000
Weber County - 12th Street (Phase 3)	15,425,217	10,839,322	4,585,895
Weber County - 4100 N.	1,451,000	790,820	660,180
Weber County - 2550 S. (Phase 1)	8,976,000	738,476	8,237,524
Weber County - 2550 S. (Phase 2)	4,591,000	7,468	4,583,532
West Haven - 1800/2100 S. Connector	4,804,000	-	4,804,000
West Haven - 2700 West	2,611,000	978,850	1,632,150
West Haven - 1800 S. 1900 W. Realignment	866,000	-	866,000

West Haven - 3300 S. & 5100 W.	4,798,000	-	4,798,000
West Haven - 4300 W. & 4000 S.	900,000	-	900,000
West Haven - 5100 W. & 4000 S.	900,000	-	900,000
Corridor Preservation			
Marriott - Slaterville - Pioneer RD.	$3,349,712	$1,404,610	$1,945,102
North Ogden - Mountain Road	1,208,000	-	1,208,000
Ogden - 1200 S. Overpass	1,600,000	152,749	1,447,251
Plain City - 1975 N.	35,650	8,381	27,269
Pleasant View - Elberta Drive	965,000	-	965,000
Pleasant View - Skyline Drive Rail	2,052,000	1,266	2,050,734
Pleasant View - Skyline Drive ROW	3,828,702	1,329,479	2,499,223
UTA / Ogden - Commuter Rail	1,500,000	-	1,500,000
Weber County - 3300 S.	1,475,000	1,097,379	377,621
West Haven - 3300/3600 S. Connector	2,800,000	$0	2,800,000
Local Transportation Sales Tax			
North Ogden Divide Shouldering	$100,000	$0	$100,000
Ogden Valley Wayfinding	130,000	75,495	54,505
Arterial & Collector Hwy Repairs	1,784,699	320,722	1,463,977
Weber Pathways	400,000	342,920	57,080
12th Street to 8300 W	500,000	-	500,000
Rulon White Blvd Mill and Overlay	500,000	-	500,000
3900 W & 4000 N - 2.6 miles of overlay	300,000	228,770	71,230
Grand Total	**$133,538,054**	**$27,701,370**	**$105,836,684**

*Estimate of spending through September 30, 2025

County Wide Capital Projects & Facility Improvements Plan

The following schedule shows the County's requested capital projects. Funding has not yet been identified for all of these projects.

Requested Capital Project	2026	2027	2028	2029+	Total
Weber Center Parking	$ 5,000,000	$ -	$ -	$ -	$ 5,000,000
Weber Center Remodel	5,635,000	24,340,000	-	-	29,975,000
Jail Medical and Mental Health Expansion	8,000,000	20,200,000		-	28,200,000
Code Blue Overflow Facility	-	7,500,000	-	-	7,500,000
Ice Sheet Renovation			8,000,000	-	8,000,000
Golden Spike Land Acquisition/Relocation	-	4,500,000	-	-	4,500,000
North West Library	-	-	-	45,000,000	45,000,000
Grand Total	**$ 18,635,000**	**$ 56,540,000**	**$ 8,000,000**	**$ 45,000,000**	**$ 128,175,000**

Municipal Services Fund Improvements

The following schedule shows the Municipal Services Fund's requested capital projects. Funding for these projects comes from Local Transportion Sales taxes and impact fees charged during the building permitting process.

Requested Capital Project Expenditures	2026	2027	2028+	Total
Proposition 1				
Rulon White Boulevard Mill and Overlay	500,000	-	-	500,000
3900 W & 4000 N	71,230	-	-	71,230
SR134 Drainage	125,000	-	-	125,000
12th Street - from 8300 W to County line	2,000,000	500,000	-	2,500,000
North Ogden Divide - Shouldering	100,000	-	-	100,000
Wayfinding	54,505	-	-	54,505
Weber Pathways	57,080	-	-	57,080
Trail Impact Fees				
1800 South WIdening for roadway and trail	100,000	-	-	100,000
Combe Road	50,000	50,000	400,000	500,000
Pathway Connection: Farr West to Rail Trail (4000 N)	250,000	-	-	250,000
900 South 4150 to 3600 W	200,000	-	-	200,000
Ogden Canyon Trail	200,000	-	-	200,000
4100 N bridge and road extension	200,000	200,000	200,000	600,000
New Pathway: WW Village Canal Trail	-	100,000	-	100,000
Intersection Improvements: 3500 W and 12th	-	30,000	-	30,000
New Pathway: 4300 West	-	100,000	100,000	200,000
New Pathway Bridge: 4300 West and RR	-	-	100,000	100,000
New Pathway: 3500 West	-	-	100,000	100,000
New Pathway: 2200 S	-	-	100,000	100,000
Storm Drain Impact Fees - Lower Valley				
48" Pipe from Halcyon to 4300 West	600,000	-	-	600,000
Industrial Pond Outlet Structure	-	150,000	-	150,000
Upgrade Walker Slough Crossings (4300 West & 1400 South)	-	20,000	-	20,000
Upgrade Piping Along 3900 West with Taylor Landing Project	-	100,000	-	100,000
Upgrade Walker Slough 4300 West Crossing	-	-	500,000	500,000
Walker Slough 1900 South Crossing	-	-	100,000	100,000
Mc Farland SD Crossing for the Walker Slough	-	-	80,000	80,000
Upgrade Pipe Crossing under RR at 9350 West	-	-	500,000	500,000
Upgrade Pipe Crossing at 12th and 8800 West	200,000	-	-	200,000

Storm Drain Impact Fees - Upper Valley				
Elkhorn Detention Pond Outlet	-	50,000	-	50,000
3300 East Storm Drain Project	100,000	-	-	100,000
1900 North Drainage into Mini Creek at about 6210 East	-	-	50,000	50,000
Road Impact Fees - Lower Valley				
1800 South Widening for roadway and trail (design)	200,000	-	-	200,000
Turn Pocket Design: 2200 South and 1800 South	100,000	-	-	100,000
2550 South: County Match (WACOG)	250,000	-	-	250,000
Install Turn pockets: 1800 South on 4700 West	-	400,000	-	400,000
3500 West Improvements (UDOT)	-	300,000	-	300,000
2200 South Widening	-	500,000	-	500,000
Misc. Road Widening	-	100,000	200,000	300,000
3500 West straighten between 12th Street and 900 South.	-	-	300,000	300,000
Road Impact Fees - Upper Valley				
4100 North and 3300 East	150,000	-	-	150,000
4100 North Extension	-	500,000	-	500,000
Old Snowbasin Road	-	250,000	-	250,000
Install Turnpockets (3500 East)	-	200,000	-	200,000
Grand Total	**$5,507,815**	**$3,550,000**	**$2,730,000**	**$11,787,815**

Elected Official Salary

Position	Salary	Auto Allowance	Total
Commissioner	$176,277	$7,200	$183,477
Assessor	$167,643	$0	$167,643
Attorney	$219,532	$0	$219,532
Clerk / Auditor	$167,643	$0	$167,643
Recorder / Surveyor	$167,643	$0	$167,643
Sheriff	$165,993	$0	$165,993
Treasurer	$167,643	$0	$167,643

Interdepartmental Rates

Department	Payroll Expense	Hours	Billable Rate	Prior Year Rate	$ Increase	% Increase
Property Management						
Building Service Worker	$1,084,413	22,880	$47.40	$45.96	$1.44	3.13%
Electrician	$201,861	4,160	$48.52	$48.29	$0.23	0.48%
HVAC Service	$273,514	4,160	$65.75	$58.41	$7.34	12.57%
Landscape Maintenance	$70,339	2,080	$33.82	$32.94	$0.88	2.67%
Paint/Sheetrock	$104,580	2,080	$50.28	$45.66	$4.62	10.12%
Plumber	$119,792	2,080	$57.59	$54.28	$3.31	6.10%
Property Management Total	$1,854,500	37,440	$49.53	$47.32	$2.21	4.67%
Road and Highway						
Roads Equipment Operator	$1,757,355	35,360	$49.70	$47.31	$2.39	5.05%
Planning & Engineering						
Building Inspector	$671,476	10,400	$64.57	$63.18	$1.39	2.20%
Engineer	$474,323	6,240	$76.01	$73.12	$2.89	3.95%
Planner	$415,754	6,240	$66.63	$64.78	$1.85	2.86%
Zoning Enforcement	$148,430	3,120	$47.57	$47.57	$0.00	0.00%
Surveyor	$972,570	16,640	$58.45	$53.92	$4.53	8.40%
Ogden Eccles Conference Center						
Banquet Labor	$442,987	13,250	$33.43	$32.94	$0.49	1.49%
Event Manager	$170,754	4,160	$41.05	$46.34	-$5.29	-11.42%
Housekeeping	$196,089	7,197	$27.25	$25.98	$1.27	4.89%
Kitchen Labor	$346,411	8,320	$41.64	$43.85	-$2.21	-5.04%
Operations Labor	$338,193	7,197	$46.99	$47.15	-$0.16	-0.34%
Setup Labor	$151,630	4,160	$36.45	$36.54	-$0.09	-0.25%
Tech Services	$405,473	6,240	$64.98	$61.57	$3.41	5.54%
Theater Tech Services	$261,562	7,072	$36.99	$34.56	$2.43	7.03%

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