

WEBER COUNTY UTAH

2027 TENTATIVE BUDGET

Prepared by the Weber County Clerk/Auditor's Office

www.webercountyutah.gov

Table of Contents

BUDGET OVERVIEW **6**

Clerk Auditor Letter 7
County at a Glance 8
Budgeted Staffing Levels 12
Budget Process 13
Fund Descriptions 14

FUND SUMMARIES **17**

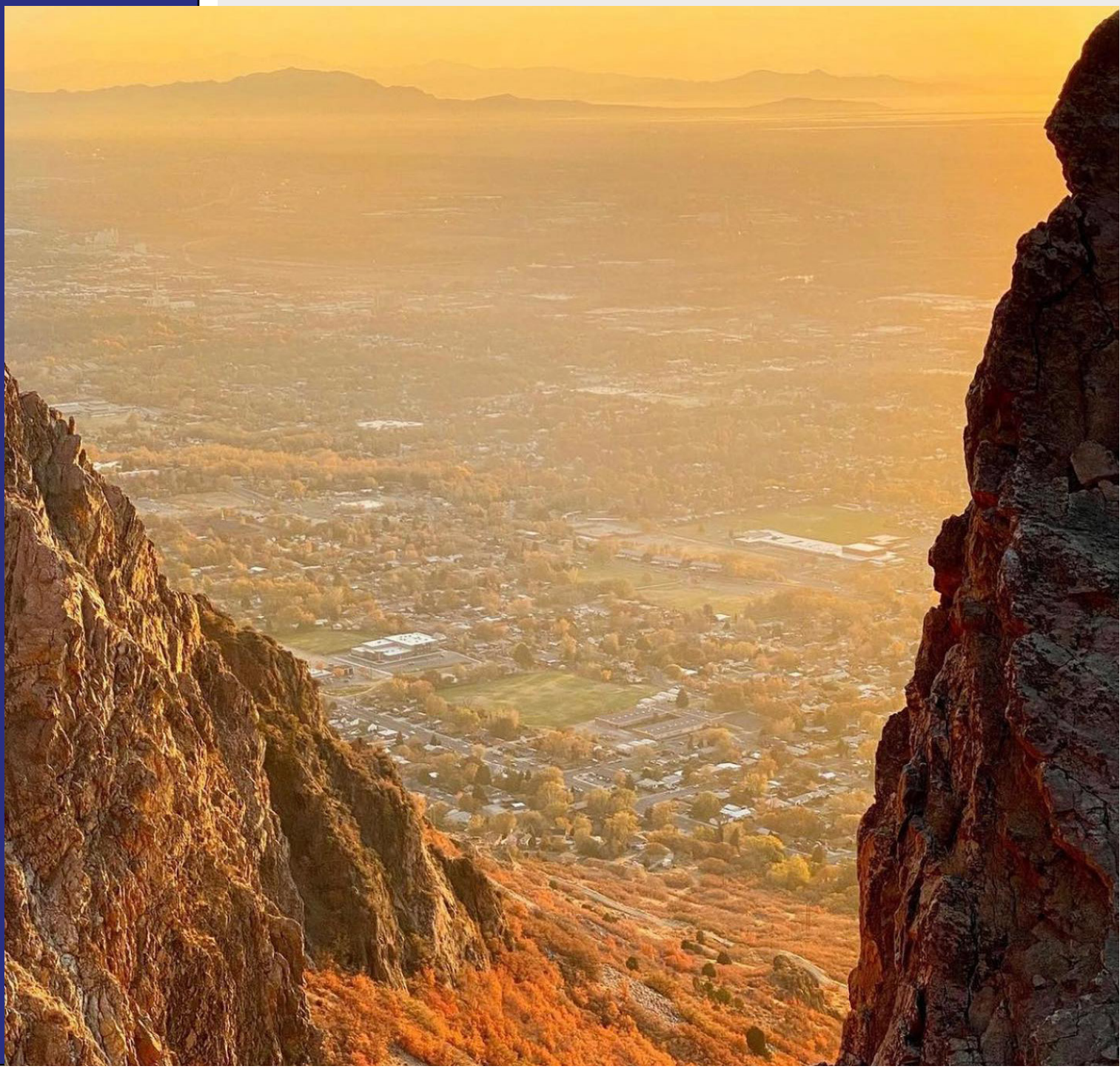
General Fund 18
Termination Pool 72
Termination Pool 74
Culture Parks And Rec 76
Library Fund 109
Paramedic Fund 112
Transportation Development 114
Community Reinvestment Agency 118
Impact Fees Fund 120
Grant Fund 125
Municipal Services Fund 127
Sewer - Lower Valley Fund 141
Sewer - Upper Valley Fund 143
Sewer - Pineview West Fund 145
RAMP Tax Fund 148
Tourism Fund 150
Debt Service Fund 152
Special Assessment Bond Fund 158
Capital Projects Fund 160
Flood Control Fund 162
Solid Waste Transfer Station Fund 164
Animal Shelter Fund 169
Fleet Management 172
Garage Fund 174
Risk Management 177
Treasurers Trust Fund 179
Health Fund 181

SUPPLEMENTAL SECTION **195**

Capital Projects Plan 196



WEBER COUNTY UTAH



October 27, 2026

To the Citizens of Weber County:

As the Weber County Budget Officer, the Clerk/Auditor's Office is pleased to submit the 2027 Tentative 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.

We understand that this budget is only tentative, that discussions regarding the budget will continue, and that changes may be made before the County adopts the final budget. We invite you to a public hearing on November 24th at 6:00 p.m. to comment on the budget. The final budget must be adopted before December 31, 2026.

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. It is this team that makes up the strong financial management cited by Fitch Ratings as a key factor in including Weber County in the top 3 percent of counties nationwide that have received AAA general obligation bond rating.



Ricky D. Hatch, CPA, CPO

Clerk/Auditor



County at a Glance

Basic County Facts

Founded	January 31, 1850
County Seat	Ogden
Population*	278,174
Area of County	659 sq miles

County Facilities

Libraries

Library Facilities	5
Circulation Transactions*	2,323,135
Visitors*	1,108,548

Sheriff

Calls for Service*	45,912
Average Inmate Population*	722

Transfer Station

Tons of Solid Waste Received*	197,290

Roads Maintained in Miles

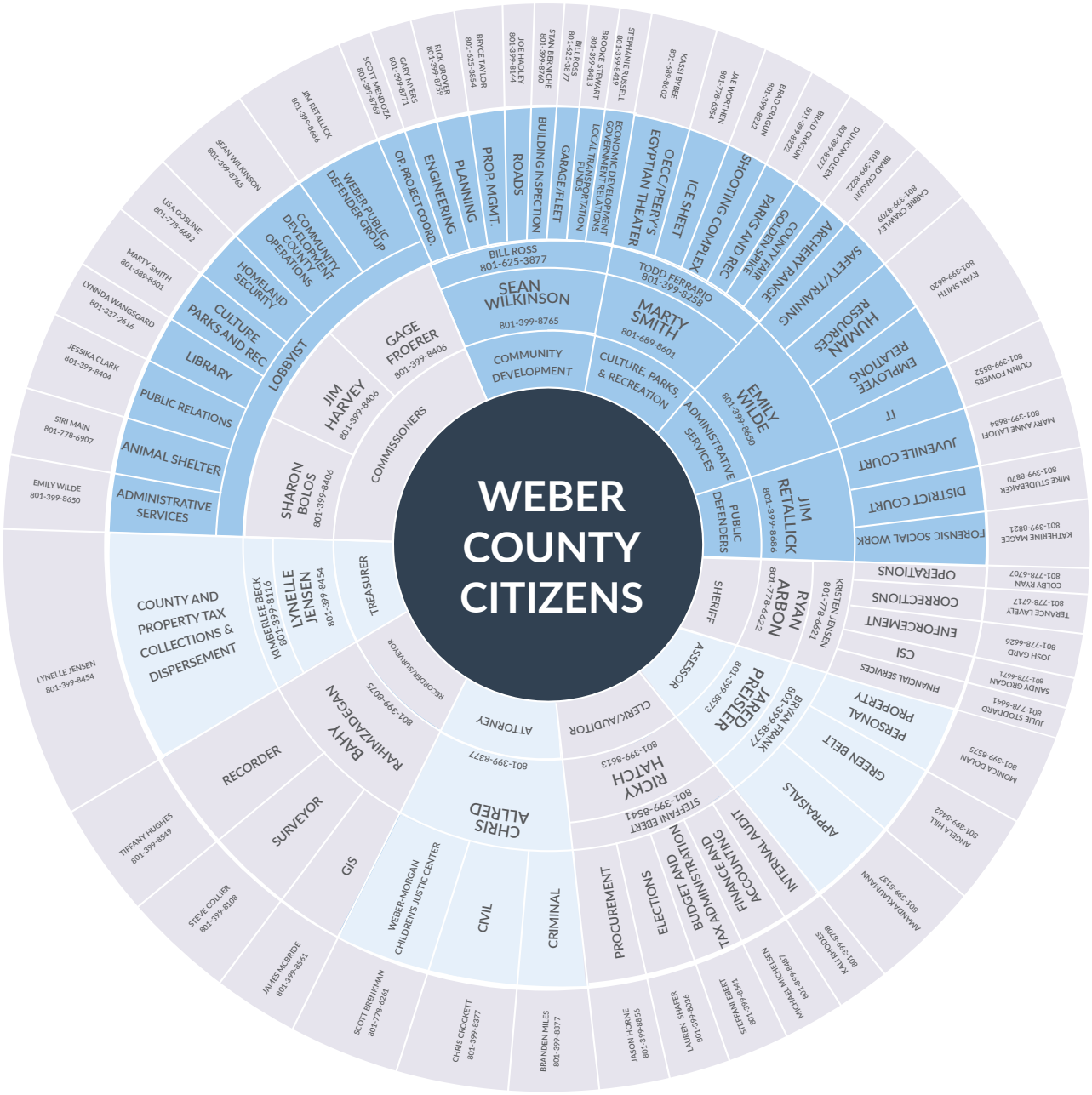
Paved Surfaces	211
Gravel Surfaces	15
Dirt Surfaces	1

Culture, Parks, and Recreation

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

*Data per the 2025 Annual Comprehensive Financial Report

WEBER COUNTY
ORGANIZATION CHART



#WinninginWeber

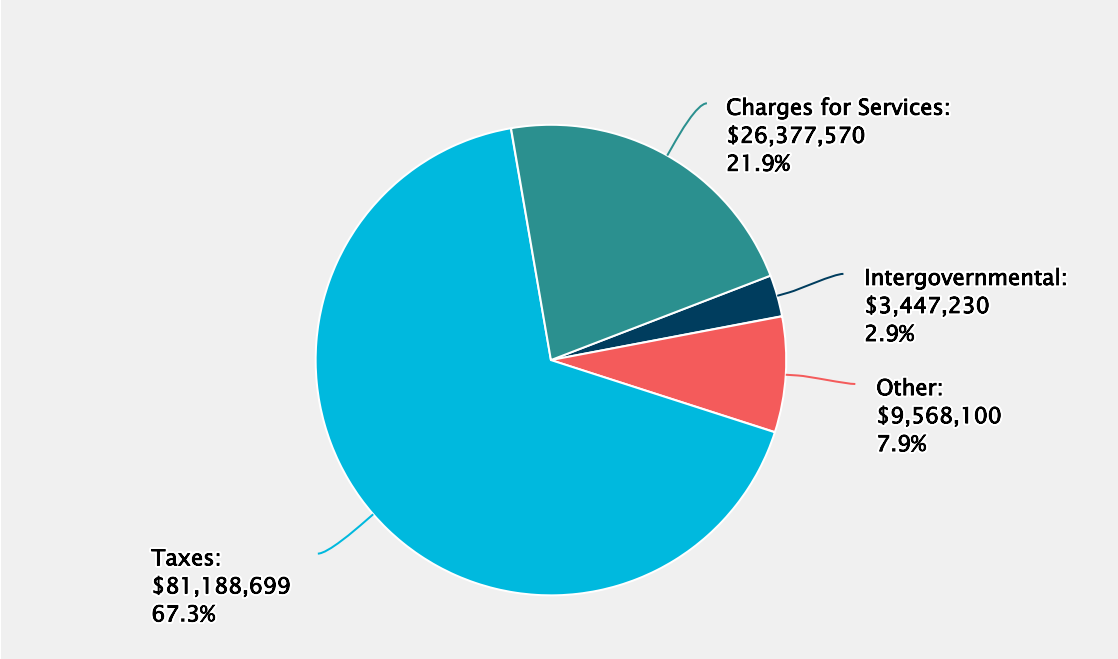
NORTHERN UTAH ECONOMIC ALLIANCE	CHRIS ROYBAL	801-455-5690
USU EXTENSION	NAOMI BROWER	801-399-8200
VISIT OGDEN	SARA TOLIVER	801-778-6250
WEBER AREA DISPATCH 911	KEVIN ROSE	801-395-8222
WEBER COUNTY RAMP	SHELLY HALACY	801-399-8405
WEBER FIRE DISTRICT	RICK COOPER	801-782-3580
WEBER HUMAN SERVICES	KEVIN EASTMAN	801-625-3700
WEBER-MORGAN HEALTH DEPT.	BRIAN COWAN	801-399-7100

2027 Final Budget Summary by Fund

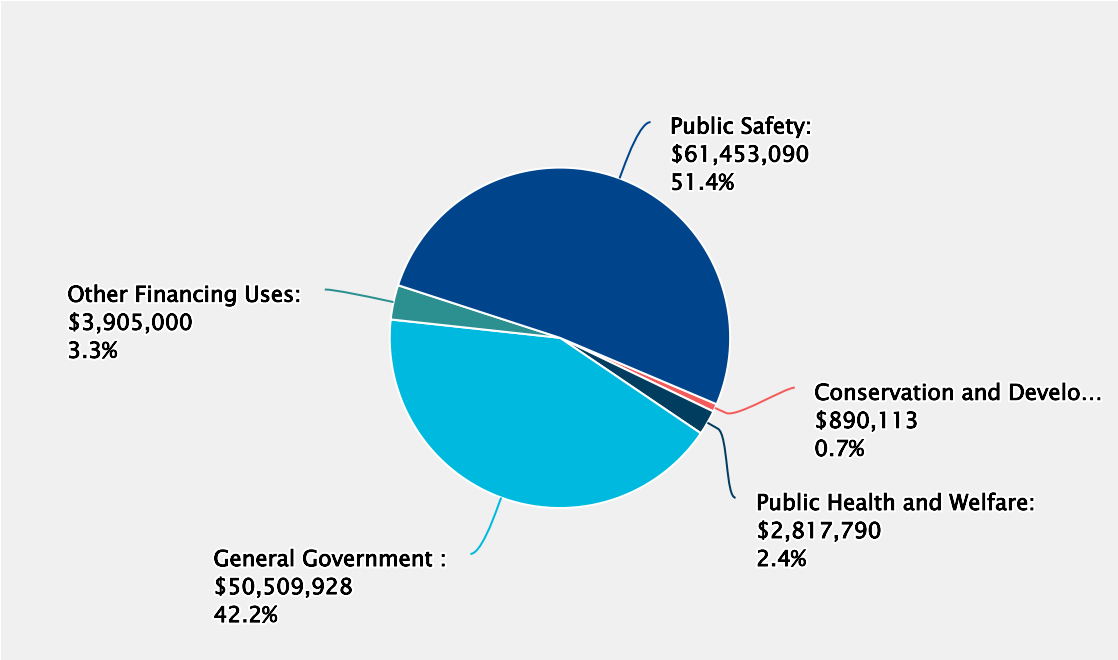
Fund Description	Projected Beginning Fund Balance/ Net Assets	Revenues	Expenses / Expenditures	Transfers In	Transfers Out	Projected Change in Fund Balance / Net Assets	Projected Ending Fund Balance / Net Assets
GOVERNMENTAL:							
General Fund	47,268,011	120,822,099	107,875,921	-	11,700,000	1,246,178	48,514,189
Culture Parks and Recreation	3,443,949	7,884,471	16,425,215	8,540,744	-	-	3,443,949
Library Fund	4,972,736	16,613,985	17,601,275	-	-	(987,290)	3,985,446
Paramedic Fund	1,691,447	4,135,492	5,354,692	1,500,000	-	280,800	1,972,247
Transportation Development Fund	97,708,724	70,769,568	87,587,116	-	316,890	(17,134,438)	80,574,286
Redevelopment Agency Fund	482,702	5,550,000	5,550,000	-	-	-	482,702
Impact Fee Fund	8,457,108	1,860,000	2,301,500	-	-	(441,500)	8,015,608
Federal Grants Fund	7,746,708	1,286,750	411,105	-	-	875,645	8,622,353
Municipal Service Fund	10,715,451	10,389,311	12,314,674	316,890	-	(1,608,473)	9,106,978
Sewer - Lower Valley	337,191	360,000	376,814	-	-	(16,814)	320,377
Sewer - Upper Valley	145,492	23,840	16,200	-	-	7,640	153,132
Sewer - Pineview West	78,920	16,740	7,470	-	-	9,270	88,190
Ramp Tax Fund	5,826,589	7,237,219	12,312,259	-	-	(5,075,040)	751,549
Tourism Fund	982,435	10,334,000	1,753,014	-	8,540,744	40,242	1,022,677
Flood Control	11,489,909	2,909,302	875,684	-	-	2,033,618	13,523,527
Total Governmental Funds	**201,347,372**	**260,192,777**	**270,762,939**	**10,357,634**	**20,557,634**	**(20,770,162)**	**180,577,210**
DEBT SERVICE FUNDS:							
Debt Service Fund	6,119,165	3,628,262	3,591,148	217,949	-	255,063	6,374,228
Special Assessment Bond Fund	2,867,147	1,460,396	1,460,396	-	-	-	2,867,147
Total Debt Service Funds	**8,986,312**	**5,088,658**	**5,051,544**	**217,949**	**-**	**255,063**	**9,241,375**
CAPITAL PROJECTS FUNDS:							
Capital Projects Fund	78,115,659	-	36,980,000	10,200,000	-	(26,780,000)	51,335,659
Total Capital Projects Funds	**78,115,659**	**-**	**36,980,000**	**10,200,000**	**-**	**(26,780,000)**	**51,335,659**
ENTERPRISE:							
Sanitary Landfill Fund	6,277,116	780,000	1,026,071	-	-	(246,071)	6,031,045
Animal Shelter Fund	378,891	1,559,000	1,353,516	-	217,949	(12,465)	366,426
Total Enterprise Funds	**6,656,007**	**2,339,000**	**2,379,587**	**-**	**217,949**	**(258,536)**	**6,397,471**
INTERNAL SERVICE FUNDS:							
Termination Pool	(1,078,104)	1,935,000	2,166,000	-	-	(231,000)	(1,309,104)
Dental Insurance	85,000	775,000	775,000	-	-	-	85,000
Fleet Management Fund	1,349,853	1,071,893	1,106,046	-	-	(34,153)	1,315,700
Garage	(157,309)	999,500	997,905	-	-	1,595	(155,714)
Insurance Fund	1,931,771	2,951,058	2,951,058	-	-	-	1,931,771
Total Internal Service Funds	**2,131,211**	**7,732,451**	**7,996,009**	**-**	**-**	**(263,558)**	**1,867,653**
COMPONENT UNIT:							
Health Fund	7,940,648	15,886,061	16,456,652	-	-	(570,591)	7,370,057
Total Component Unit	**7,940,648**	**15,886,061**	**16,456,652**	**-**	**-**	**(570,591)**	**7,370,057**
	305,177,209	**291,238,947**	**339,626,731**	**20,775,583**	**20,775,583**	**(48,387,784)**	**256,789,425**

2027 Tentative Budget General Fund Revenue and Expenditures

Revenue



Expenditures



Budgeted Full-time Equivalents by Type

	2027	2026	2025	2024
General Fund				
Commission	7	7	7	7
Assessor	30	29	29	30
Attorney	43	42	41	39
Childrens Justice Center	8	8	8	8
Public Defender	21	20	20	16
Clerk Auditor	29	26	25	25
Recorder Surveyor	28	24	24	24
Treasurer	6	5	6	6
Admin Services	25	28	28	28
Operations	26	26	26	26
Public Safety	354	349	348	345
Conservation and Development	2	2	2	2
Municipal Services				
General Government	22	22	24	24
Animal Control	3	3	3	3
Streets and Public Improvements	21	21	22	22
Other Governmental Funds				
Library	122	123	123	122
Culture, Parks and Recreation	123	123	124	122
Business Type Funds				
Solid Waste Transfer Station	0	37	36	34
Animal Shelter	14	14	12	10
Garage	5	5	5	5
Component Units				
Weber Morgan Health Department	86	84	100	97
	974	**998**	**1,013**	**995**

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 1/10th 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.

2027 Tentative Budget by Fund

General Fund

	2025 Actual	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:				
Taxes and Other Revenue				
Charges For Services	$ 23,676,832	$ 24,882,896	$ 26,377,570	$ -
Charges for Services	164,279	226,500	240,500	-
Intergovernmental	3,468,609	3,801,107	3,447,230	-
License And Fees	2,267,844	2,019,250	2,019,100	-
Other Financing	6,411,501	5,955,413	7,549,000	-
Taxes	67,670,943	69,948,439	81,188,699	-
Taxes and Other Revenue	**$ 103,660,007**	**$ 106,833,605**	**$ 120,822,099**	**$ -**
Total Revenue	**$ 103,660,007**	**$ 106,833,605**	**$ 120,822,099**	**$ -**
EXPENSE:				
General Government				
Art Council	$ -	$ -	$ 5,000	$ -
Assessor	3,172,111	3,319,375	3,817,367	-
Attorney - Civil	1,235,564	1,307,818	1,375,376	-
Attorney - Criminal	6,157,753	6,476,464	7,203,744	-
Childrens Justice Center	888,877	936,462	1,030,618	-
Clerk Auditor	1,763,636	1,862,140	2,135,561	-
Commission	1,307,084	1,405,852	1,495,144	-
Council of Governments	85,182	87,627	90,308	-
District Court	89,350	95,000	115,000	-
Elections	971,560	1,364,484	1,201,087	-
GIS	673,266	699,555	716,674	-
Human Resources	1,147,994	1,360,130	1,634,602	-
Information Technology	3,802,804	4,459,780	4,389,486	-
Internal Audit	126,146	149,341	164,778	-
Operations Administration	873,562	920,132	959,097	-
Property Management	2,843,987	2,716,781	3,144,711	-
Public Defender	4,995,001	5,109,817	5,565,650	-
Purchasing	285,047	297,290	306,430	-
Recorder	1,308,255	1,464,244	1,478,782	-
Statutory & Non-Departmental	885,277	940,249	11,308,938	-

2027 Tentative Budget by Fund

General Fund

	2025 Actual	2026 Estimated	2027 Tentative	2027 Approved
Surveyor	1,349,844	1,524,283	1,545,738	-
Treasurer	720,874	765,745	825,837	-
General Government	**$ 34,683,172**	**$ 37,262,568**	**$ 50,509,928**	**$ -**
Public Safety				
Crime Scene Investigations	$ 1,226,270	$ 1,273,395	$ 1,275,666	$ -
Homeland Security	651,509	671,512	758,588	-
Jail	38,910,322	40,608,590	42,475,313	-
Sheriff	13,810,058	14,217,063	16,882,523	-
Watershed Fire Protection	34,636	60,821	61,000	-
Public Safety	**$ 54,632,793**	**$ 56,831,381**	**$ 61,453,090**	**$ -**
Public Health And Welfare				
Human Services	$ 2,758,295	$ 2,797,790	$ 2,797,790	$ -
Poor and Indigent Burials	17,850	18,000	20,000	-
Public Health And Welfare	**$ 2,776,145**	**$ 2,815,790**	**$ 2,817,790**	**$ -**
Conservation And Development				
Economic Development	$ 364,213	$ 518,849	$ 519,958	$ -
Usu Extension Service	318,038	360,974	370,155	-
Conservation And Development	**$ 682,251**	**$ 879,823**	**$ 890,113**	**$ -**
Other Financing Uses				
Contributions & Transfers	$ 8,405,000	$ 3,905,000	$ 3,905,000	$ -
Other Financing Uses	**$ 8,405,000**	**$ 3,905,000**	**$ 3,905,000**	**$ -**
Total Expense	**$ 101,179,362**	**$ 101,694,561**	**$ 119,575,921**	**$ -**
General Fund - Additions to (Uses of) Fund Balance	**$ 2,480,645**	**$ 5,139,044**	**$ 1,246,178**	**$ -**

2027 Tentative Budget

10100000 - Commission

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:						
491000	Sundry Revenue	$ 3,735	$ 50,000	$ 50,000	$ -	$ -
Total Revenue		**$ 3,735**	**$ 50,000**	**$ 50,000**	**$ -**	**$ -**
EXPENSE:						
Salaries and Wages						
510000	Salaries And Wages	$ 848,993	$ 876,526	$ 880,000	$ 907,171	$ -
510001	Auto Allowance	21,664	21,600	21,665	-	-
520001	Health/Dental Insurance	96,424	104,834	88,000	137,771	-
520005	Disability	4,032	4,163	-	2,871	-
520010	Retirement	150,110	154,731	150,000	147,822	-
520015	FICA	63,929	67,054	67,000	69,399	-
520020	Termination Pool	23,342	24,104	24,500	24,947	-
520025	Workers Comp	7,565	7,822	8,000	7,384	-
Subtotal for Salaries and Wages		**$ 1,216,060**	**$ 1,260,834**	**$ 1,239,165**	**$ 1,297,365**	**$ -**
Training & Travel						
550000	Training/Travel	$ 6,132	$ 32,400	$ 17,251	$ 34,400	$ -
550005	Mileage Reimbursement	877	2,000	2,000	10,000	-
550010	Transportation	4,737	-	-	-	-
550015	Lodging	5,252	-	11,124	-	-
550020	Per Diem	1,742	-	4,025	-	-
Subtotal for Training & Travel		**$ 18,739**	**$ 34,400**	**$ 34,400**	**$ 44,400**	**$ -**
Current Expense						
555000	Meals/Entertainment	$ 4,875	$ 6,000	$ 6,000	$ 6,000	$ -
610100	Reimbursable Sales Tax	-	-	483	-	-
611000	Association Dues	6,178	7,916	7,916	9,916	-
620000	Office Expense/Supplies	8,116	7,500	7,500	9,500	-
621000	Subscriptions	1,099	5,180	5,180	15,980	-
624100	Public Relations	4,002	23,380	23,380	6,580	-
635000	Special Services	10	304	304	304	-
640000	Special Supplies	21,665	75,000	25,000	50,000	-
670000	Contracted Services	-	30,000	30,000	30,000	-
Subtotal for Current Expense		**$ 45,944**	**$ 155,280**	**$ 105,763**	**$ 128,280**	**$ -**
Debt and Equipment						
765000	Controlled Assets	$ 38	$ -	$ 240	$ -	$ -
Subtotal for Debt and Equipment		**$ 38**	**$ -**	**$ 240**	**$ -**	**$ -**

2027 Tentative Budget (Continued)

10100000 - Commission

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
Interdepartmental						
810010	Interdept Charges Print Copy	$ 3,113	$ 4,655	$ 1,315	$ 1,067	$ -
810020	Interdept Charges Telephone	3,592	3,951	3,951	3,951	-
810030	Interdept Charges Fleet	75	144	144	144	-
810040	Interdept Charges Computer	4,475	4,914	4,914	4,943	-
810050	Interdept Charg Risk Mgmt	15,047	15,961	15,961	14,995	-
Subtotal for Interdepartmental		**$ 26,302**	**$ 29,624**	**$ 26,284**	**$ 25,099**	**$ -**
Total Expense		**$ 1,307,084**	**$ 1,480,138**	**$ 1,405,852**	**$ 1,495,144**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ (1,303,349)**	**$ (1,430,138)**	**$ (1,355,852)**	**$ (1,495,144)**	**$ -**

2027 Tentative Budget

10110000 - Assessor

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:						
432000	Other Fees	$ 28,800	$ 28,800	$ 31,680	$ -	$ -
491000	Sundry Revenue	233	-	-	-	-
Total Revenue		**$ 29,033**	**$ 28,800**	**$ 31,680**	**$ -**	**$ -**
EXPENSE:						
Salaries and Wages						
510000	Salaries And Wages	$ 2,083,196	$ 2,254,287	$ 2,150,000	$ 2,441,135	$ -
510005	Overtime	610	-	-	-	-
510500	Employee Incentives	5,322	-	3,500	-	-
520001	Health/Dental Insurance	349,426	460,162	390,000	447,908	-
520005	Disability	8,967	9,614	150	7,342	-
520010	Retirement	323,348	334,391	325,000	357,254	-
520015	FICA	157,820	175,130	160,000	186,747	-
520020	Termination Pool	52,362	55,659	57,000	63,053	-
520025	Workers Comp	29,572	32,025	31,000	31,491	-
Subtotal for Salaries and Wages		**$ 3,010,623**	**$ 3,321,268**	**$ 3,116,650**	**$ 3,534,930**	**$ -**
Training & Travel						
550000	Training/Travel	$ 7,094	$ 20,178	$ 9,624	$ 25,000	$ -
550005	Mileage Reimbursement	866	800	1,865	1,500	-
550010	Transportation	801	-	-	-	-
550015	Lodging	1,649	1,600	900	1,600	-
550020	Per Diem	918	1,125	500	1,125	-
Subtotal for Training & Travel		**$ 11,328**	**$ 23,703**	**$ 12,889**	**$ 29,225**	**$ -**
Current Expense						
555000	Meals/Entertainment	$ 548	$ 1,200	$ 1,157	$ 1,200	$ -
610100	Reimbursable Sales Tax	-	-	81	-	-
620000	Office Expense/Supplies	9,741	11,170	12,000	11,170	-
620010	Postage	10,494	12,256	13,215	21,000	-
620020	Printing	3,890	6,107	6,021	7,100	-
621000	Subscriptions	6,348	9,620	7,883	10,340	-
625000	Equipment Maintenance	1,861	3,960	1,119	3,960	-
625200	Fuel Expense	1,517	2,500	2,400	2,750	-
625300	Software Maint	-	47,500	-	-	-
630000	Special Projects	52	-	-	6,500	-
635000	Special Services	20,526	67,800	66,402	90,300	-

2027 Tentative Budget (Continued)

10110000 - Assessor

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
645000	Special Investigation	13,248	15,000	12,546	15,000	-
670000	Contracted Services	22,000	25,940	23,000	24,255	-
Subtotal for Current Expense		**$ 90,226**	**$ 203,053**	**$ 145,824**	**$ 193,575**	**$ -**
Debt and Equipment						
763000	Software	$ 10,000	$ -	$ -	$ -	$ -
764000	Capital Equipment	83	-	-	15,000	-
765000	Controlled Assets	2,598	1,400	-	-	-
Subtotal for Debt and Equipment		**$ 12,681**	**$ 1,400**	**$ -**	**$ 15,000**	**$ -**
Interdepartmental						
810010	Interdept Charges Print Copy	$ 3,750	$ 4,763	$ 1,447	$ 1,191	$ -
810020	Interdept Charges Telephone	9,697	9,697	9,697	9,697	-
810030	Interdept Charges Fleet	1,572	1,125	1,125	1,125	-
810040	Interdept Charges Computer	11,742	11,251	11,251	11,119	-
810050	Interdept Charg Risk Mgmt	20,492	20,492	20,492	21,505	-
Subtotal for Interdepartmental		**$ 47,253**	**$ 47,328**	**$ 44,012**	**$ 44,637**	**$ -**
Total Expense		**$ 3,172,111**	**$ 3,596,752**	**$ 3,319,375**	**$ 3,817,367**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ (3,143,078)**	**$ (3,567,952)**	**$ (3,287,695)**	**$ (3,817,367)**	**$ -**

2027 Tentative Budget

10120000 - Attorney - Criminal

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated
REVENUE:				
410000	Federal Grants	$ -	$ -	$ -
430050	Service Fees	83,715	75,000	75,000
432000	Other Fees	18,830	-	17,000
432004	Police Reports	13,884	6,000	7,500
432042	Drug Court	6,220	4,200	4,500
432044	DUI Court	2,125	1,600	2,000
490700	Forfeiture Receipts	11,814	6,000	6,050
495700	Intrafund Transfers	-	-	-
Total Revenue		**$ 136,588**	**$ 92,800**	**$ 112,050**
EXPENSE:				
Salaries and Wages				
510000	Salaries And Wages	$ 4,012,733	$ 4,244,243	$ 4,295,000
510500	Employee Incentives	9,359	49,496	19,000
520001	Health/Dental Insurance	493,935	537,025	546,000
520005	Disability	17,895	18,112	-
520010	Retirement	733,185	736,196	720,000
520015	FICA	293,074	323,415	322,000
520020	Termination Pool	108,534	104,862	112,500
520025	Workers Comp	46,907	49,128	51,000
Subtotal for Salaries and Wages		**$ 5,715,621**	**$ 6,062,477**	**$ 6,065,500**
Training & Travel				
550000	Training/Travel	$ 22,762	$ 43,000	$ 30,000
Subtotal for Training & Travel		**$ 22,762**	**$ 43,000**	**$ 30,000**
Current Expense				
555000	Meals/Entertainment	$ -	$ 1,300	$ 1,300
611000	Association Dues	15,785	12,000	10,000
620000	Office Expense/Supplies	68,329	56,000	50,000
621000	Subscriptions	22,597	23,000	24,000
625000	Equipment Maintenance	5,382	700	1,250
625200	Fuel Expense	4,898	4,000	3,250
625300	Software Maint	142,344	152,000	155,000
654000	Service Fees	37,399	27,500	35,000
670000	Contracted Services	23,000	33,000	-
Subtotal for Current Expense		**$ 319,734**	**$ 309,500**	**$ 279,800**

2027 Tentative Budget (Continued)

10120000 - Attorney - Criminal

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated
Debt and Equipment				
765000	Controlled Assets	$ -	$ 3,300	$ -
Subtotal for Debt and Equipment		**$ -**	**$ 3,300**	**$ -**
Interdepartmental				
810010	Interdept Charges Print Copy	$ 4,307	$ 2,987	$ 2,709
810020	Interdept Charges Telephone	15,803	16,162	16,162
810030	Interdept Charges Fleet	17,006	16,580	16,580
810040	Interdept Charges Computer	30,162	32,445	32,445
810050	Interdept Charg Risk Mgmt	32,358	33,267	33,267
Subtotal for Interdepartmental		**$ 99,636**	**$ 101,442**	**$ 101,164**
Total Expense		**$ 6,157,753**	**$ 6,519,719**	**$ 6,476,464**
Total Additions to (Uses of) Fund Balance		**$ (6,021,166)**	**$ (6,426,919)**	**$ (6,364,414)**

2027 Tentative Budget

10122000 - Attorney - Civil

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:						
495700	Intrafund Transfers	$ -	$ -	$ -	$ 84,360	$ -
Total Revenue		**$ -**	**$ -**	**$ -**	**$ 84,360**	**$ -**
EXPENSE:						
Salaries and Wages						
510000	Salaries And Wages	$ 824,142	$ 872,280	$ 870,000	$ 930,821	$ -
510500	Employee Incentives	6,988	10,500	10,500	-	-
520001	Health/Dental Insurance	144,445	150,642	155,000	155,573	-
520005	Disability	3,914	4,032	100	2,936	-
520010	Retirement	138,973	139,166	138,000	142,833	-
520015	FICA	58,781	64,939	64,500	71,208	-
520020	Termination Pool	22,659	23,344	24,000	25,598	-
520025	Workers Comp	10,356	10,759	11,200	11,036	-
Subtotal for Salaries and Wages		**$ 1,210,259**	**$ 1,275,662**	**$ 1,273,300**	**$ 1,340,005**	**$ -**
Training & Travel						
550000	Training/Travel	$ 6,826	$ 7,000	$ 10,000	$ 12,000	$ -
Subtotal for Training & Travel		**$ 6,826**	**$ 7,000**	**$ 10,000**	**$ 12,000**	**$ -**
Current Expense						
611000	Association Dues	$ 1,210	$ 2,425	$ 2,635	$ 2,425	$ -
620000	Office Expense/Supplies	1,374	2,000	2,000	2,000	-
621000	Subscriptions	-	2,000	2,000	2,000	-
624205	Bank Charges	13	-	-	-	-
654000	Service Fees	97	2,000	2,000	2,000	-
Subtotal for Current Expense		**$ 2,693**	**$ 8,425**	**$ 8,635**	**$ 8,425**	**$ -**
Interdepartmental						
810010	Interdept Charges Print Copy	$ 3,777	$ 4,574	$ 2,722	$ 2,310	$ -
810020	Interdept Charges Telephone	1,796	1,796	1,796	1,796	-
810040	Interdept Charges Computer	4,566	5,099	5,099	5,143	-
810050	Interdept Charg Risk Mgmt	5,648	6,266	6,266	5,697	-
Subtotal for Interdepartmental		**$ 15,786**	**$ 17,735**	**$ 15,883**	**$ 14,946**	**$ -**
Total Expense		**$ 1,235,564**	**$ 1,308,822**	**$ 1,307,818**	**$ 1,375,376**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ (1,235,564)**	**$ (1,308,822)**	**$ (1,307,818)**	**$ (1,291,016)**	**$ -**

2027 Tentative Budget

10124000 - Public Defender

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:						
415000	State Grants	$ 1,446,142	$ 1,606,378	$ 1,526,378	$ 1,526,378	$ -
416000	Grants From Local Units	141,840	97,000	97,000	97,000	-
430050	Service Fees	149,160	145,000	145,000	145,000	-
432042	Drug Court	6,100	4,500	4,500	4,500	-
495700	Intrafund Transfers	-	-	-	514,766	-
Total Revenue		**$ 1,743,243**	**$ 1,852,878**	**$ 1,772,878**	**$ 2,287,644**	**$ -**
EXPENSE:						
Salaries and Wages						
510000	Salaries And Wages	$ 2,229,313	$ 2,321,090	$ 2,392,290	$ 2,702,144	$ -
510005	Overtime	-	20,000	20,000	20,000	-
510500	Employee Incentives	10,846	36,750	31,500	-	-
520001	Health/Dental Insurance	248,164	331,431	318,931	320,948	-
520005	Disability	10,562	11,736	500	8,487	-
520010	Retirement	369,927	401,522	395,522	416,381	-
520015	FICA	164,171	186,784	183,984	206,714	-
520020	Termination Pool	61,091	65,466	64,466	73,732	-
520025	Workers Comp	24,950	27,401	26,801	28,170	-
Subtotal for Salaries and Wages		**$ 3,119,024**	**$ 3,402,180**	**$ 3,433,994**	**$ 3,776,576**	**$ -**
Training & Travel						
550000	Training/Travel	$ 22,097	$ 32,500	$ 30,000	$ 20,000	$ -
550005	Mileage Reimbursement	34	-	-	-	-
550010	Transportation	607	-	-	-	-
550015	Lodging	1,923	-	-	-	-
550020	Per Diem	938	-	-	-	-
Subtotal for Training & Travel		**$ 25,599**	**$ 32,500**	**$ 30,000**	**$ 20,000**	**$ -**
Current Expense						
555000	Meals/Entertainment	$ 1,755	$ 2,000	$ 2,000	$ 2,000	$ -
611000	Association Dues	6,116	9,000	7,000	9,000	-
620000	Office Expense/Supplies	7,425	11,000	7,500	9,000	-
621000	Subscriptions	425	-	-	-	-
625300	Software Maint	18,776	48,374	20,000	30,000	-
630000	Special Projects	206,776	140,000	210,000	-	-
654000	Service Fees	34,041	90,000	30,000	75,000	-
670000	Contracted Services	1,084,909	1,137,350	1,041,210	1,274,062	-

2027 Tentative Budget (Continued)

10124000 - Public Defender

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
670010	Appeals	271,827	250,000	210,000	250,000	-
670015	Investigator	72,024	45,000	45,000	45,000	-
670020	Capital Defense	39,695	-	-	-	-
670022	Aggravated Case Defense	28,913	-	-	-	-
670024	Conflict Case Defense	39,849	17,970	20,000	17,970	-
Subtotal for Current Expense		**$ 1,812,531**	**$ 1,750,694**	**$ 1,592,710**	**$ 1,712,032**	**$ -**
Debt and Equipment						
765000	Controlled Assets	$ -	$ 15,000	$ 12,500	$ 12,500	$ -
Subtotal for Debt and Equipment		**$ -**	**$ 15,000**	**$ 12,500**	**$ 12,500**	**$ -**
Interdepartmental						
810010	Interdept Charges Print Copy	$ 1,892	$ 1,356	$ 1,913	$ 1,522	$ -
810020	Interdept Charges Telephone	10,416	10,416	10,416	10,415	-
810030	Interdept Charges Fleet	76	153	153	152	-
810040	Interdept Charges Computer	11,373	14,041	14,041	15,851	-
810050	Interdept Charg Risk Mgmt	14,090	14,091	14,091	16,602	-
Subtotal for Interdepartmental		**$ 37,847**	**$ 40,056**	**$ 40,613**	**$ 44,542**	**$ -**
Total Expense		**$ 4,995,001**	**$ 5,240,430**	**$ 5,109,817**	**$ 5,565,650**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ (3,251,758)**	**$ (3,387,552)**	**$ (3,336,939)**	**$ (3,278,006)**	**$ -**

2027 Tentative Budget

10128000 - Childrens Justice Center

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:						
415000	State Grants	$ 566,058	$ 541,242	$ 557,925	$ 581,691	$ -
416000	Grants From Local Units	29,701	35,000	32,000	35,000	-
Total Revenue		**$ 595,759**	**$ 576,242**	**$ 589,925**	**$ 616,691**	**$ -**
EXPENSE:						
Salaries and Wages						
510000	Salaries And Wages	$ 533,335	$ 553,828	$ 533,347	$ 582,973	$ -
520001	Health/Dental Insurance	103,280	115,225	116,595	115,225	-
520005	Disability	1,446	1,582	1,510	1,117	-
520010	Retirement	63,115	60,848	58,171	58,334	-
520015	FICA	38,952	42,368	33,678	44,597	-
520020	Termination Pool	12,459	9,160	11,777	9,467	-
520025	Workers Comp	4,130	4,075	4,005	3,989	-
Subtotal for Salaries and Wages		**$ 756,718**	**$ 787,086**	**$ 759,083**	**$ 815,702**	**$ -**
Training & Travel						
550005	Mileage Reimbursement	$ 1,381	$ 3,800	$ 3,600	$ 3,800	$ -
550010	Transportation	60	500	300	500	-
550020	Per Diem	1,833	450	1,900	2,000	-
Subtotal for Training & Travel		**$ 3,273**	**$ 4,750**	**$ 5,800**	**$ 6,300**	**$ -**
Current Expense						
555000	Meals/Entertainment	$ 4,848	$ 8,000	$ 7,500	$ 8,000	$ -
610000	Purchasing Card	(41)	-	-	-	-
610100	Reimbursable Sales Tax	(6)	-	-	-	-
620000	Office Expense/Supplies	3,379	3,000	1,000	1,500	-
620010	Postage	-	120	-	120	-
622000	Publications	87	350	300	350	-
624100	Public Relations	5,954	2,000	-	1,000	-
625000	Equipment Maintenance	11,115	2,000	14,000	2,000	-
626000	Building Maintenance	1,000	40,000	5,000	40,000	-
627000	Utilities	28,058	55,000	40,000	45,000	-

2027 Tentative Budget (Continued)

10128000 - Childrens Justice Center

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
628000	Telephone	2,628	3,000	1,500	2,000	-
630000	Special Projects	52,995	75,000	65,000	75,000	-
654000	Service Fees	2,639	2,500	2,500	2,500	-
675010	Medical Services Reimbursement	-	1,500	-	500	-
675015	Medical Services Lab Fees	2,135	3,000	2,500	3,000	-
699000	Sundry	274	1,500	1,000	1,500	-
Subtotal for Current Expense		**$ 115,064**	**$ 196,970**	**$ 140,300**	**$ 182,470**	**$ -**
Debt and Equipment						
764000	Capital Equipment	$ 139	$ -	$ -	$ -	$ -
Subtotal for Debt and Equipment		**$ 139**	**$ -**	**$ -**	**$ -**	**$ -**
Interdepartmental						
810010	Interdept Charges Print Copy	$ 645	$ 1,005	$ 48	$ 22	$ -
810020	Interdept Charges Telephone	5,387	6,465	6,465	6,465	-
810040	Interdept Charges Computer	4,717	5,250	5,250	5,552	-
810050	Interdept Charg Risk Mgmt	2,934	19,516	19,516	14,107	-
Subtotal for Interdepartmental		**$ 13,683**	**$ 32,236**	**$ 31,279**	**$ 26,146**	**$ -**
Total Expense		**$ 888,877**	**$ 1,021,042**	**$ 936,462**	**$ 1,030,618**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ (293,118)**	**$ (444,800)**	**$ (346,537)**	**$ (413,927)**	**$ -**

2027 Tentative Budget

10130000 - Clerk Auditor

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:						
415000	State Grants	$ -	$ -	$ 6,663	$ -	$ -
422020	Marriage Licenses	94,212	91,500	90,000	95,000	-
422021	Marriage License - State	15	1,100	1,000	1,100	-
430000	Service Fees And Charges	686	10,000	2,500	5,000	-
430010	Tax Sale	9,768	10,000	17,000	15,000	-
430035	Passport Photos	52,021	55,000	52,000	55,000	-
430040	Passport Processing	143,614	150,000	140,000	150,000	-
430050	Service Fees	1,988	2,200	700	2,000	-
Total Revenue		**$ 302,305**	**$ 319,800**	**$ 309,863**	**$ 323,100**	**$ -**
EXPENSE:						
Salaries and Wages						
510000	Salaries And Wages	$ 1,100,837	$ 1,364,328	$ 1,185,000	$ 1,405,428	$ -
510005	Overtime	-	-	2,700	1,000	-
510500	Employee Incentives	14,951	9,750	9,750	5,432	-
520001	Health/Dental Insurance	107,839	137,210	125,000	135,780	-
520005	Disability	5,208	6,441	-	4,443	-
520010	Retirement	185,955	228,843	185,000	217,177	-
520015	FICA	82,374	105,250	90,000	107,515	-
520020	Termination Pool	30,153	37,287	35,000	38,084	-
520025	Workers Comp	4,626	5,189	4,500	4,899	-
Subtotal for Salaries and Wages		**$ 1,531,943**	**$ 1,894,298**	**$ 1,636,950**	**$ 1,919,758**	**$ -**
Training & Travel						
550000	Training/Travel	$ 9,663	$ 4,275	$ 6,000	$ 5,500	$ -
550005	Mileage Reimbursement	528	950	1,200	1,100	-
550010	Transportation	5,360	4,275	4,000	3,300	-
550015	Lodging	6,168	5,225	4,500	4,825	-
550020	Per Diem	2,038	1,900	1,900	1,900	-
Subtotal for Training & Travel		**$ 23,757**	**$ 16,625**	**$ 17,600**	**$ 16,625**	**$ -**
Current Expense						
555000	Meals/Entertainment	$ 1,021	$ 800	$ 800	$ 800	$ -
610000	Purchasing Card	280	-	-	-	-
610100	Reimbursable Sales Tax	-	-	176	-	-
620000	Office Expense/Supplies	20,367	15,000	15,000	15,000	-

2027 Tentative Budget (Continued)

10130000 - Clerk Auditor

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
620010	Postage	19,669	23,000	20,000	20,000	-
621000	Subscriptions	3,423	3,250	3,250	3,000	-
622000	Publications	76,432	72,000	76,000	76,000	-
624205	Bank Charges	9,631	9,500	9,500	9,500	-
625300	Software Maint	16	500	-	-	-
630000	Special Projects	29,500	30,000	20,000	13,750	-
635000	Special Services	8,635	9,000	21,000	19,000	-
654000	Service Fees	5,375	6,000	8,500	7,000	-
Subtotal for Current Expense		**$ 174,349**	**$ 169,050**	**$ 174,226**	**$ 164,050**	**$ -**
Debt and Equipment						
763000	Software	$ 114	$ -	$ -	$ -	$ -
765000	Controlled Assets	351	500	-	500	-
Subtotal for Debt and Equipment		**$ 465**	**$ 500**	**$ -**	**$ 500**	**$ -**
Interdepartmental						
810010	Interdept Charges Print Copy	$ 3,537	$ 4,740	$ 2,683	$ 2,386	$ -
810020	Interdept Charges Telephone	7,902	8,261	8,261	8,260	-
810030	Interdept Charges Fleet	395	673	673	673	-
810040	Interdept Charges Computer	9,706	8,566	8,566	10,534	-
810050	Interdept Charg Risk Mgmt	11,582	13,181	13,181	12,775	-
Subtotal for Interdepartmental		**$ 33,122**	**$ 35,421**	**$ 33,364**	**$ 34,628**	**$ -**
Total Expense		**$ 1,763,636**	**$ 2,115,894**	**$ 1,862,140**	**$ 2,135,561**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ (1,461,331)**	**$ (1,796,094)**	**$ (1,552,277)**	**$ (1,812,461)**	**$ -**

2027 Tentative Budget

10132150 - Elections

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:						
415000	State Grants	$ 33,024	$ 60,850	$ 58,874	$ 60,850	$ -
432036	Candidate Filing Fees	-	5,000	-	-	-
432038	Election Data/Maps	3,395	-	500	4,000	-
443500	Election Services	225,932	-	200,000	230,000	-
450000	Sale Of Materials	25,270	-	-	-	-
Total Revenue		**$ 287,621**	**$ 65,850**	**$ 259,374**	**$ 294,850**	**$ -**
EXPENSE:						
Salaries and Wages						
510000	Salaries And Wages	$ 411,719	$ 396,875	$ 517,260	$ 556,260	$ -
510005	Overtime	-	-	2,642	-	-
510500	Employee Incentives	5,250	5,250	5,286	-	-
520001	Health/Dental Insurance	53,543	61,171	59,000	56,409	-
520005	Disability	1,562	1,598	-	1,153	-
520010	Retirement	55,577	54,480	54,480	54,432	-
520015	FICA	30,503	29,550	38,500	42,554	-
520020	Termination Pool	9,048	9,254	9,500	9,854	-
520025	Workers Comp	1,461	1,010	2,760	2,876	-
Subtotal for Salaries and Wages		**$ 568,662**	**$ 559,188**	**$ 689,428**	**$ 723,538**	**$ -**
Training & Travel						
550000	Training/Travel	$ 3,138	$ 4,950	$ 4,500	$ 4,950	$ -
550005	Mileage Reimbursement	-	400	500	300	-
550010	Transportation	-	450	-	1,000	-
550015	Lodging	716	2,250	1,500	1,800	-
550020	Per Diem	156	1,080	1,300	1,080	-
Subtotal for Training & Travel		**$ 4,010**	**$ 9,130**	**$ 7,800**	**$ 9,130**	**$ -**
Current Expense						
555000	Meals/Entertainment	$ 4,198	$ 6,000	$ 7,000	$ 6,000	$ -
620000	Office Expense/Supplies	5,572	4,355	5,000	7,000	-
620010	Postage	67,009	73,000	77,000	77,000	-
620020	Printing	194,293	275,000	270,000	233,152	-
621000	Subscriptions	3,078	2,000	3,000	4,000	-
622000	Publications	-	1,000	800	1,000	-
624100	Public Relations	-	10,000	7,000	7,000	-
625000	Equipment Maintenance	82,844	75,047	80,000	80,000	-

2027 Tentative Budget (Continued)

10132150 - Elections

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
630000	Special Projects	494	-	-	-	-
635000	Special Services	3,513	5,000	8,000	8,000	-
640000	Special Supplies	1,739	14,375	2,500	9,000	-
Subtotal for Current Expense		**$ 362,740**	**$ 465,777**	**$ 460,300**	**$ 432,152**	**$ -**
Debt and Equipment						
764000	Capital Equipment	$ -	$ 185,350	$ 167,215	$ -	$ -
765000	Controlled Assets	235	10,000	-	-	-
Subtotal for Debt and Equipment		**$ 235**	**$ 195,350**	**$ 167,215**	**$ -**	**$ -**
Interdepartmental						
810010	Interdept Charges Print Copy	$ 741	$ 1,128	$ 1,128	$ 1,128	$ -
810020	Interdept Charges Telephone	3,592	3,951	3,951	3,950	-
810030	Interdept Charges Fleet	1,546	1,037	1,037	1,037	-
810040	Interdept Charges Computer	17,726	20,525	20,525	17,860	-
810050	Interdept Charg Risk Mgmt	12,307	13,100	13,100	12,292	-
Subtotal for Interdepartmental		**$ 35,912**	**$ 39,741**	**$ 39,741**	**$ 36,267**	**$ -**
Total Expense		**$ 971,560**	**$ 1,269,186**	**$ 1,364,484**	**$ 1,201,087**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ (683,939)**	**$ (1,203,336)**	**$ (1,105,110)**	**$ (906,237)**	**$ -**

2027 Tentative Budget

10140000 - Recorder

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:						
430050	Service Fees	$ 1,805,309	$ 1,500,000	$ 1,800,000	$ 1,800,000	$ -
430053	Plats And Copies	4,313	7,000	10,000	10,000	-
432010	Data Processing Fees	150,719	100,000	115,000	115,000	-
491000	Sundry Revenue	216	-	-	-	-
491500	Over/Short	(294)	-	-	-	-
Total Revenue		**$ 1,960,262**	**$ 1,607,000**	**$ 1,925,000**	**$ 1,925,000**	**$ -**
EXPENSE:						
Salaries and Wages						
510000	Salaries And Wages	$ 832,609	$ 879,153	$ 865,000	$ 884,654	$ -
520001	Health/Dental Insurance	194,554	222,784	220,000	212,244	-
520005	Disability	3,949	4,180	50	2,859	-
520010	Retirement	142,284	149,897	140,000	140,685	-
520015	FICA	60,803	67,324	66,000	67,676	-
520020	Termination Pool	22,865	24,202	25,000	24,328	-
520025	Workers Comp	823	792	800	796	-
Subtotal for Salaries and Wages		**$ 1,257,887**	**$ 1,348,332**	**$ 1,316,850**	**$ 1,333,242**	**$ -**
Training & Travel						
550000	Training/Travel	$ 2,629	$ 7,000	$ 7,000	$ 7,000	$ -
550005	Mileage Reimbursement	952	750	750	750	-
550015	Lodging	330	-	-	-	-
550020	Per Diem	298	250	250	250	-
Subtotal for Training & Travel		**$ 4,209**	**$ 8,000**	**$ 8,000**	**$ 8,000**	**$ -**
Current Expense						
620000	Office Expense/Supplies	$ 5,337	$ 16,430	$ 16,430	$ 16,430	$ -
624205	Bank Charges	53	-	-	-	-
625000	Equipment Maintenance	2,040	4,000	4,000	4,000	-
625300	Software Maint	5,145	76,045	76,045	76,045	-
630000	Special Projects	905	75,000	10,000	10,000	-
Subtotal for Current Expense		**$ 13,480**	**$ 171,475**	**$ 106,475**	**$ 106,475**	**$ -**
Interdepartmental						
810010	Interdept Charges Print Copy	$ 3,507	$ 2,568	$ 2,120	$ 1,932	$ -
810020	Interdept Charges Telephone	6,465	6,824	6,824	6,824	-
810040	Interdept Charges Computer	9,002	9,419	9,419	8,537	-
810050	Interdept Charg Risk Mgmt	13,705	14,556	14,556	13,772	-

2027 Tentative Budget (Continued)

10140000 - Recorder

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
Subtotal for Interdepartmental		**$ 32,678**	**$ 33,367**	**$ 32,919**	**$ 31,065**	**$ -**
Total Expense		**$ 1,308,255**	**$ 1,561,174**	**$ 1,464,244**	**$ 1,478,782**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ 652,008**	**$ 45,826**	**$ 460,756**	**$ 446,218**	**$ -**

2027 Tentative Budget

10142000 - Surveyor

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:						
430500	Service Fees	$ 47,900	$ 16,000	$ 30,000	$ 20,000	$ -
430520	Record of Survey Filing	17,400	15,000	15,000	15,000	-
432020	Subdivision Fees	80,175	30,000	40,000	40,000	-
432021	Interlocal Plat Review	21,575	6,000	6,000	6,000	-
432022	Annexation Reviews	8,425	10,000	10,000	10,000	-
445000	Fines And Fees	3,000	-	-	-	-
498000	Transfer From Restricted Acct	2,650	-	4,000	-	-
Total Revenue		**$ 181,125**	**$ 77,000**	**$ 105,000**	**$ 91,000**	**$ -**
EXPENSE:						
Salaries and Wages						
510000	Salaries And Wages	$ 846,411	$ 887,297	$ 884,000	$ 964,891	$ -
520001	Health/Dental Insurance	186,559	202,773	202,000	212,945	-
520005	Disability	4,017	4,424	-	3,075	-
520010	Retirement	141,397	146,266	143,000	149,121	-
520015	FICA	61,580	68,251	66,000	73,814	-
520020	Termination Pool	23,275	25,613	25,000	26,535	-
520025	Workers Comp	11,934	13,226	13,000	12,447	-
Subtotal for Salaries and Wages		**$ 1,275,173**	**$ 1,347,850**	**$ 1,333,000**	**$ 1,442,828**	**$ -**
Training & Travel						
550000	Training/Travel	$ 6,760	$ 14,000	$ 5,500	$ 14,000	$ -
550005	Mileage Reimbursement	1,904	-	3,000	-	-
550015	Lodging	-	-	500	-	-
550020	Per Diem	808	-	2,000	-	-
Subtotal for Training & Travel		**$ 9,472**	**$ 14,000**	**$ 11,000**	**$ 14,000**	**$ -**
Current Expense						
555000	Meals/Entertainment	$ 396	$ 500	$ 500	$ 500	$ -
620000	Office Expense/Supplies	625	500	500	500	-
625000	Equipment Maintenance	6,492	6,200	6,200	6,200	-
625200	Fuel Expense	2,597	2,000	2,000	2,000	-
625300	Software Maint	16,244	29,656	29,656	36,656	-
628000	Telephone	1,141	2,000	2,000	2,000	-
630000	Special Projects	8,127	12,000	12,000	12,000	-
640000	Special Supplies	10,000	10,000	10,000	10,000	-
Subtotal for Current Expense		**$ 45,622**	**$ 62,856**	**$ 62,856**	**$ 69,856**	**$ -**

2027 Tentative Budget (Continued)

10142000 - Surveyor

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
Debt and Equipment						
764000	Capital Equipment	$ -	$ 110,000	$ 98,441	$ -	$ -
Subtotal for Debt and Equipment		**$ -**	**$ 110,000**	**$ 98,441**	**$ -**	**$ -**
Interdepartmental						
810010	Interdept Charges Print Copy	$ 298	$ 646	$ 269	$ 236	$ -
810020	Interdept Charges Telephone	2,873	3,592	3,592	3,592	-
810030	Interdept Charges Fleet	675	675	675	675	-
810040	Interdept Charges Computer	6,977	5,343	5,343	6,036	-
810050	Interdept Charg Risk Mgmt	8,754	9,107	9,107	8,515	-
Subtotal for Interdepartmental		**$ 19,577**	**$ 19,363**	**$ 18,986**	**$ 19,054**	**$ -**
Total Expense		**$ 1,349,844**	**$ 1,554,068**	**$ 1,524,283**	**$ 1,545,738**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ (1,168,719)**	**$ (1,477,068)**	**$ (1,419,283)**	**$ (1,454,738)**	**$ -**

2027 Tentative Budget

10150000 - Sheriff

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:						
415000	State Grants	$ 39,645	$ 17,500	$ 17,500	$ 25,900	$ -
430050	Service Fees	688,615	765,075	765,981	820,178	-
432048	Service Fees	8,155,997	9,117,257	8,197,893	9,697,406	-
435000	Sheriff Service Fees	28,544	27,000	35,000	35,000	-
435010	Overtime Reimbursement	220,740	190,000	190,000	200,000	-
435020	Witness Fees	2,298	2,000	2,000	2,000	-
435570	GRAMA Record Fees	4,024	4,500	5,500	5,500	-
435575	Federal Immigration	115,015	-	21,000	21,000	-
440540	Parking Revenue	14,642	15,000	20,000	20,000	-
491000	Sundry Revenue	10,145	5,000	-	-	-
495700	Intrafund Transfers	-	-	-	400,000	-
Total Revenue		**$ 9,279,663**	**$ 10,143,332**	**$ 9,254,874**	**$ 11,226,984**	**$ -**
EXPENSE:						
Salaries and Wages						
510000	Salaries And Wages	$ 5,802,337	$ 7,002,387	$ 5,899,300	$ 7,431,932	$ -
510005	Overtime	615,256	-	526,400	400,000	-
510500	Employee Incentives	440,567	68,000	35,150	50,000	-
520001	Health/Dental Insurance	1,103,181	1,541,751	1,143,350	1,604,319	-
520005	Disability	23,084	31,290	23,874	21,808	-
520010	Retirement	1,577,983	2,101,724	1,616,055	2,195,143	-
520015	FICA	508,199	535,682	483,620	568,543	-
520020	Termination Pool	182,793	181,155	177,000	186,863	-
520025	Workers Comp	92,110	98,393	90,250	94,895	-
Subtotal for Salaries and Wages		**$ 10,345,511**	**$ 11,560,382**	**$ 9,995,000**	**$ 12,553,503**	**$ -**
Training & Travel						
550000	Training/Travel	$ 72,957	$ 107,800	$ 87,062	$ 107,800	$ -
550010	Transportation	123	-	6,000	-	-
550015	Lodging	13,540	-	15,000	-	-
550020	Per Diem	10,297	-	8,800	-	-
Subtotal for Training & Travel		**$ 96,917**	**$ 107,800**	**$ 116,862**	**$ 107,800**	**$ -**
Current Expense						

2027 Tentative Budget (Continued)

10150000 - Sheriff

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
555000	Meals/Entertainment	$ 2,443	$ 2,500	$ 500	$ 1,000	$ -
610100	Reimbursable Sales Tax	-	-	353	-	-
620000	Office Expense/Supplies	16,715	27,700	27,000	40,000	-
621000	Subscriptions	31,897	38,100	45,000	47,000	-
625000	Equipment Maintenance	296,842	445,082	360,000	386,500	-
625200	Fuel Expense	255,188	290,000	372,000	377,592	-
625300	Software Maint	59,644	80,500	110,000	133,925	-
628000	Telephone	73,850	74,700	105,000	96,800	-
636500	Search/Rescue	36,607	30,000	30,000	30,000	-
640000	Special Supplies	29,634	16,100	25,000	28,000	-
640022	Quartermaster	163,690	258,633	245,000	173,250	-
640028	K9	27,365	18,500	18,000	32,000	-
640030	Motors	5,660	9,000	9,000	9,000	-
645000	Special Investigation	762	2,500	-	1,500	-
654000	Service Fees	400,099	397,500	430,000	432,997	-
670000	Contracted Services	28,163	38,800	41,000	12,750	-
699000	Sundry	(1)	-	-	-	-
Subtotal for Current Expense		**$ 1,428,556**	**$ 1,729,614**	**$ 1,817,853**	**$ 1,802,314**	**$ -**
Debt and Equipment						
764000	Capital Equipment	$ 33,175	$ -	$ 53,522	$ -	$ -
765000	Controlled Assets	40,713	106,203	52,681	123,000	-
Subtotal for Debt and Equipment		**$ 73,888**	**$ 106,203**	**$ 106,203**	**$ 123,000**	**$ -**
Interdepartmental						
810000	Interdept Charges	$ 150,628	$ 150,628	$ 150,628	$ 150,628	$ -
810010	Interdept Charges Print Copy	9,990	13,259	11,253	9,829	-
810020	Interdept Charges Telephone	34,120	35,916	35,916	35,916	-
810030	Interdept Charges Fleet	457,415	495,816	620,504	664,746	-
810040	Interdept Charges Computer	62,597	65,262	65,262	65,601	-
810050	Interdept Charg Risk Mgmt	249,148	307,887	297,582	369,186	-
840000	Intrafund Transfers	901,287	1,000,000	1,000,000	1,000,000	-
Subtotal for Interdepartmental		**$ 1,865,185**	**$ 2,068,768**	**$ 2,181,145**	**$ 2,295,906**	**$ -**
Total Expense		**$ 13,810,058**	**$ 15,572,768**	**$ 14,217,063**	**$ 16,882,523**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ (4,530,394)**	**$ (5,429,436)**	**$ (4,962,189)**	**$(5,655,539)**	**$ -**

2027 Tentative Budget

10151000 - Jail

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:						
410000	Federal Grants	$ 476,748	$ 360,000	$ 360,000	$ -	$ -
415000	State Grants	5,226	16,650	50,000	160,000	-
415020	State Liquor Fund Allotment	357,811	350,000	350,000	350,000	-
416000	Grants From Local Units	221,865	164,000	215,000	-	-
431500	Misc Charges Revenue	100,314	75,000	200,000	200,000	-
431502	Phone Revenue	389,864	400,000	275,000	275,000	-
431504	Restitutions	1,345	1,500	4,400	2,500	-
431506	Medical Copayments	58,954	65,000	65,000	65,000	-
431508	Inmate Charges	10,274	9,000	18,000	18,000	-
431510	Bail Bond Fees	7,485	8,600	10,000	10,000	-
431512	Social Security	22,100	20,000	50,000	50,000	-
431514	Federal Transport Reimb	127,414	100,000	110,000	110,000	-
431518	Indigent	560	1,300	-	-	-
435015	District Court Bailiff Fees	188,178	-	-	-	-
435020	Witness Fees	130	-	100	100	-
435025	District Court Security	667,287	1,078,272	1,155,000	1,228,800	-
435030	Juvenile Court Security	128,151	-	-	-	-
435540	Jail Transport Fees	100	100	-	-	-
435545	Jail Service Charges	1,164,859	1,500,000	1,700,000	1,700,000	-
435550	Jail Work Release	37,699	40,000	25,000	25,000	-
435560	Jail Federal Inmates	2,461,394	2,500,000	3,000,000	3,000,000	-
435575	Federal Immigration	45,240	-	200,000	214,000	-
443000	Dna Testing Fees	5,684	9,600	7,000	7,000	-
445010	Other Fines	320,028	300,000	225,000	225,000	-
450025	Commissary Revenues	364,716	300,000	400,000	400,000	-
490000	Miscellaneous Revenue	188	-	500	-	-
491000	Sundry Revenue	5,845	978	1,000	-	-
495700	Intrafund Transfers	901,287	1,000,000	1,000,000	1,000,000	-
Total Revenue		**$ 8,070,746**	**$ 8,300,000**	**$ 9,421,000**	**$ 9,040,400**	**$ -**
EXPENSE:						
Salaries and Wages						
510000	Salaries And Wages	$ 16,444,969	$ 18,591,911	$ 17,715,000	$ 19,327,286	$ -
510005	Overtime	945,914	-	850,000	-	-
510500	Employee Incentives	1,087,502	55,250	20,000	25,000	-

2027 Tentative Budget (Continued)

10151000 - Jail

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
520001	Health/Dental Insurance	3,268,196	4,066,165	3,600,000	4,227,902	-
520005	Disability	69,547	81,871	75,000	57,792	-
520010	Retirement	4,232,412	5,115,637	4,600,000	5,163,504	-
520015	FICA	1,364,718	1,433,154	1,370,000	1,478,537	-
520020	Termination Pool	500,792	473,992	505,000	492,525	-
520025	Workers Comp	235,615	246,046	240,000	230,562	-
Subtotal for Salaries and Wages		**$ 28,149,666**	**$ 30,064,026**	**$28,975,000**	**$ 31,003,108**	**$ -**
Training & Travel						
550000	Training/Travel	$ 57,874	$ 89,432	$ 70,000	$ 89,432	$ -
550005	Mileage Reimbursement	35	-	-	-	-
550010	Transportation	190	-	15,000	-	-
550015	Lodging	20,714	-	20,000	-	-
550020	Per Diem	11,497	-	15,000	-	-
Subtotal for Training & Travel		**$ 90,310**	**$ 89,432**	**$ 120,000**	**$ 89,432**	**$ -**
Current Expense						
555000	Meals/Entertainment	$ 20,710	$ 16,800	$ 16,000	$ 17,000	$ -
620000	Office Expense/Supplies	68,926	54,000	68,000	68,000	-
621000	Subscriptions	36,334	37,000	39,500	40,500	-
624205	Bank Charges	572	1,000	1,600	1,600	-
625000	Equipment Maintenance	150,966	110,000	120,000	120,000	-
625200	Fuel Expense	25,396	25,000	30,000	32,000	-
625300	Software Maint	73,002	49,000	65,000	65,025	-
626000	Building Maintenance	667,700	734,475	727,500	733,086	-
627000	Utilities	488,737	516,400	550,000	555,000	-
628000	Telephone	9,416	9,000	15,000	15,000	-
640000	Special Supplies	44,235	36,000	30,750	34,750	-
640002	Jail Culinary	1,033,285	1,125,000	1,125,000	1,125,000	-
640004	Jail Inmate Clothing	84,347	100,000	80,000	80,000	-
640006	Jail Indigent	8,424	12,000	12,000	12,000	-
640008	Jail Intake	52,369	55,500	44,250	47,000	-
640010	Jail Cleaning Supplies	114,711	125,000	158,000	158,000	-
640012	Jail Housing/Housekeeping	38,062	109,026	162,000	165,000	-
640014	Jail Miscellaneous	35,392	12,000	19,000	20,000	-
640022	Quartermaster	220,924	283,000	287,000	276,700	-
646000	Medical Supplies	2,215	2,100	3,600	3,600	-

2027 Tentative Budget (Continued)

10151000 - Jail

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
654000	Service Fees	126,961	-	-	-	-
660000	Rent	1,568	-	-	-	-
670000	Contracted Services	5,917,440	6,415,586	6,546,750	6,415,584	-
673000	Hospital Services	36,031	55,000	55,000	55,000	-
675000	Medical Services	67,995	100,000	100,000	100,000	-
Subtotal for Current Expense		**$ 9,325,717**	**$ 9,982,887**	**$ 10,255,950**	**$ 10,139,845**	**$ -**
Debt and Equipment						
761200	Building Improvements	$ 364,847	$ 289,589	$ 289,589	$ 31,000	$ -
764000	Capital Equipment	124,278	40,050	40,050	245,000	-
765000	Controlled Assets	22,080	22,080	22,080	22,080	-
Subtotal for Debt and Equipment		**$ 511,205**	**$ 351,719**	**$ 351,719**	**$ 298,080**	**$ -**
Interdepartmental						
810000	Interdept Charges	$ -	$ (400,000)	$ -	$ -	$ -
810010	Interdept Charges Print Copy	4,873	7,749	946	670	-
810020	Interdept Charges Telephone	40,585	42,022	42,022	42,021	-
810030	Interdept Charges Fleet	57,970	57,970	57,970	35,127	-
810040	Interdept Charges Computer	32,035	32,035	32,035	32,765	-
810050	Interdept Charg Risk Mgmt	697,961	772,948	772,948	834,265	-
Subtotal for Interdepartmental		**$ 833,424**	**$ 512,724**	**$ 905,921**	**$ 944,848**	**$ -**
Total Expense		**$ 38,910,322**	**$ 41,000,788**	**$ 40,608,590**	**$ 42,475,313**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ (30,839,575)**	**$ (32,700,788)**	**$ (31,187,590)**	**$ (33,434,913)**	**$ -**

2027 Tentative Budget

10152000 - Homeland Security

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:						
415000	State Grants	$ 150,549	$ 121,200	$ 295,480	$ 185,500	$ -
430050	Service Fees	4,264	142,000	2,000	4,500	-
Total Revenue		**$ 154,814**	**$ 263,200**	**$ 297,480**	**$ 190,000**	**$ -**
EXPENSE:						
Salaries and Wages						
510000	Salaries And Wages	$ 243,118	$ 255,244	$ 258,000	$ 279,843	$ -
510005	Overtime	7,839	6,600	4,000	6,600	-
520001	Health/Dental Insurance	29,360	44,103	44,415	61,057	-
520005	Disability	1,215	1,212	-	893	-
520010	Retirement	45,795	43,453	43,000	44,711	-
520015	FICA	19,798	19,526	20,150	21,408	-
520020	Termination Pool	7,023	7,019	7,200	7,696	-
520025	Workers Comp	2,897	2,994	3,100	2,834	-
Subtotal for Salaries and Wages		**$ 357,045**	**$ 380,151**	**$ 379,865**	**$ 425,042**	**$ -**
Training & Travel						
550000	Training/Travel	$ 5,211	$ 13,450	$ 8,000	$ 13,450	$ -
550010	Transportation	1,024	-	200	-	-
550015	Lodging	3,885	-	2,500	-	-
550020	Per Diem	1,306	-	800	-	-
Subtotal for Training & Travel		**$ 11,426**	**$ 13,450**	**$ 11,500**	**$ 13,450**	**$ -**
Current Expense						
555000	Meals/Entertainment	$ 1,521	$ 2,000	$ 1,000	$ 2,000	$ -
620000	Office Expense/Supplies	7,196	1,500	1,500	5,821	-
621000	Subscriptions	2,638	2,700	3,703	5,288	-
625000	Equipment Maintenance	13,785	10,600	40,000	10,600	-
625200	Fuel Expense	6,286	4,800	5,150	5,500	-
628000	Telephone	6,261	11,100	10,000	11,100	-
640000	Special Supplies	27,709	68,700	20,000	20,000	-
640020	Emergency Services Expense	315	-	-	4,500	-
640022	Quartermaster	1,108	900	500	900	-
654000	Service Fees	142,939	145,500	141,493	165,500	-
Subtotal for Current Expense		**$ 209,758**	**$ 247,800**	**$ 223,346**	**$ 231,209**	**$ -**
Debt and Equipment						
764000	Capital Equipment	$ 57,946	$ 177,986	$ 42,000	$ 63,000	$ -

2027 Tentative Budget (Continued)

10152000 - Homeland Security

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
765000	Controlled Assets	-	-	-	10,800	-
Subtotal for Debt and Equipment		**$ 57,946**	**$ 177,986**	**$ 42,000**	**$ 73,800**	**$ -**
Interdepartmental						
810010	Interdept Charges Print Copy	$ 208	$ -	$ 71	$ 33	$ -
810020	Interdept Charges Telephone	718	718	718	718	-
810030	Interdept Charges Fleet	450	450	450	450	-
810040	Interdept Charges Computer	12,091	11,863	11,863	11,958	-
810050	Interdept Charg Risk Mgmt	1,867	1,698	1,698	1,928	-
Subtotal for Interdepartmental		**$ 15,334**	**$ 14,729**	**$ 14,800**	**$ 15,087**	**$ -**
Total Expense		**$ 651,509**	**$ 834,116**	**$ 671,512**	**$ 758,588**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ (496,695)**	**$ (570,916)**	**$ (374,032)**	**$ (568,588)**	**$ -**

2027 Tentative Budget

10160000 - Treasurer

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
EXPENSE:						
Salaries and Wages						
510000	Salaries And Wages	$ 435,659	$ 507,802	$ 470,000	$ 510,062	$ -
510005	Overtime	52	-	-	-	-
520001	Health/Dental Insurance	37,685	30,832	30,000	30,509	-
520005	Disability	2,070	2,410	25	1,648	-
520010	Retirement	77,583	88,512	81,000	83,595	-
520015	FICA	32,253	38,308	43,000	39,020	-
520020	Termination Pool	11,982	13,951	13,500	14,027	-
520025	Workers Comp	2,555	2,686	2,750	2,541	-
Subtotal for Salaries and Wages		**$ 599,839**	**$ 684,501**	**$ 640,275**	**$ 681,402**	**$ -**
Training & Travel						
550000	Training/Travel	$ 4,516	$ 6,000	$ 6,700	$ 12,000	$ -
Subtotal for Training & Travel		**$ 4,516**	**$ 6,000**	**$ 6,700**	**$ 12,000**	**$ -**
Current Expense						
555000	Meals/Entertainment	$ 188	$ 250	$ -	$ 300	$ -
620000	Office Expense/Supplies	6,251	6,765	6,000	6,765	-
620010	Postage	64,421	70,000	65,000	74,000	-
621000	Subscriptions	348	1,615	1,250	1,615	-
622000	Publications	20,518	24,000	24,000	27,000	-
625000	Equipment Maintenance	144	450	-	400	-
635000	Special Services	10,145	9,450	9,000	9,450	-
699000	Sundry	10	-	-	-	-
Subtotal for Current Expense		**$ 102,025**	**$ 112,530**	**$ 105,250**	**$ 119,530**	**$ -**
Interdepartmental						
810010	Interdept Charges Print Copy	$ 2,945	$ 2,639	$ 875	$ 667	$ -
810020	Interdept Charges Telephone	3,592	3,951	3,951	3,950	-
810030	Interdept Charges Fleet	294	588	588	588	-
810040	Interdept Charges Computer	2,813	2,813	2,813	3,420	-
810050	Interdept Charg Risk Mgmt	4,849	5,293	5,293	4,280	-
Subtotal for Interdepartmental		**$ 14,493**	**$ 15,284**	**$ 13,520**	**$ 12,905**	**$ -**
Total Expense		**$ 720,874**	**$ 818,315**	**$ 765,745**	**$ 825,837**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ (720,874)**	**$ (818,315)**	**$ (765,745)**	**$ (825,837)**	**$ -**

2027 Tentative Budget

10205000 - Purchasing

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
EXPENSE:						
Salaries and Wages						
510000	Salaries And Wages	$ 182,687	$ 189,592	$ 189,979	$ 196,248	$ -
520001	Health/Dental Insurance	47,108	52,145	52,377	52,145	-
520005	Disability	868	896	3	625	-
520010	Retirement	30,431	30,550	29,815	29,810	-
520015	FICA	12,980	14,435	13,428	15,013	-
520020	Termination Pool	5,024	5,189	5,229	5,397	-
520025	Workers Comp	159	170	175	177	-
Subtotal for Salaries and Wages		**$ 279,257**	**$ 292,977**	**$ 291,006**	**$ 299,415**	**$ -**
Training & Travel						
550000	Training/Travel	$ -	$ 400	$ 200	$ 400	$ -
550010	Transportation	-	100	50	100	-
Subtotal for Training & Travel		**$ -**	**$ 500**	**$ 250**	**$ 500**	**$ -**
Current Expense						
555000	Meals/Entertainment	$ -	$ 150	$ 100	$ 150	$ -
620000	Office Expense/Supplies	524	575	500	575	-
621000	Subscriptions	974	1,500	1,000	1,500	-
Subtotal for Current Expense		**$ 1,498**	**$ 2,225**	**$ 1,600**	**$ 2,225**	**$ -**
Interdepartmental						
810010	Interdept Charges Print Copy	$ 32	$ 37	$ 14	$ 8	$ -
810020	Interdept Charges Telephone	1,077	1,077	1,077	1,077	-
810030	Interdept Charges Fleet	26	36	36	36	-
810040	Interdept Charges Computer	1,334	1,334	1,334	1,334	-
810050	Interdept Charg Risk Mgmt	1,822	1,973	1,973	1,835	-
Subtotal for Interdepartmental		**$ 4,292**	**$ 4,457**	**$ 4,434**	**$ 4,290**	**$ -**
Total Expense		**$ 285,047**	**$ 300,159**	**$ 297,290**	**$ 306,430**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ (285,047)**	**$ (300,159)**	**$ (297,290)**	**$ (306,430)**	**$ -**

2027 Tentative Budget

10215000 - Human Resources

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:						
491000	Sundry Revenue	$ 725	$ -	$ -	$ -	$ -
Total Revenue		**$ 725**	**$ -**	**$ -**	**$ -**	**$ -**
EXPENSE:						
Salaries and Wages						
510000	Salaries And Wages	$ 573,700	$ 609,923	$ 603,000	$ 674,086	$ -
510500	Employee Incentives	5,250	15,750	15,750	173,250	-
520001	Health/Dental Insurance	107,095	114,153	115,000	140,226	-
520005	Disability	2,699	2,796	-	2,148	-
520010	Retirement	94,660	95,305	93,000	102,394	-
520015	FICA	41,149	46,659	43,000	51,568	-
520020	Termination Pool	15,627	16,188	17,000	18,537	-
520025	Workers Comp	3,500	3,682	3,800	3,533	-
Subtotal for Salaries and Wages		**$ 843,682**	**$ 904,456**	**$ 890,550**	**$ 1,165,742**	**$ -**
Training & Travel						
550000	Training/Travel	$ 4,328	$ 12,200	$ 12,200	$ 12,200	$ -
550005	Mileage Reimbursement	277	-	-	-	-
550010	Transportation	488	-	-	-	-
550015	Lodging	2,403	-	-	-	-
550020	Per Diem	343	-	-	-	-
Subtotal for Training & Travel		**$ 7,838**	**$ 12,200**	**$ 12,200**	**$ 12,200**	**$ -**
Current Expense						
555000	Meals/Entertainment	$ 1,071	$ 1,600	$ 1,600	$ 1,600	$ -
620000	Office Expense/Supplies	6,193	9,220	9,220	7,500	-
621000	Subscriptions	3,550	2,500	2,500	2,500	-
622000	Publications	12,963	21,682	21,682	20,682	-
625300	Software Maint	169,424	227,858	193,650	200,650	-
630000	Special Projects	15,037	24,502	24,502	21,522	-
640000	Special Supplies	21,030	33,737	33,737	31,937	-
655000	Board Expenses	270	1,200	1,200	1,200	-
670000	Contracted Services	29,951	125,815	125,815	125,815	-
699000	Sundry	21,000	26,200	26,200	26,700	-
Subtotal for Current Expense		**$ 280,490**	**$ 474,314**	**$ 440,106**	**$ 440,106**	**$ -**
Interdepartmental						
810010	Interdept Charges Print Copy	$ 879	$ 1,223	$ 890	$ 768	$ -

2027 Tentative Budget (Continued)

10215000 - Human Resources

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
810020	Interdept Charges Telephone	3,232	3,232	3,232	3,232	-
810030	Interdept Charges Fleet	68	125	125	125	-
810040	Interdept Charges Computer	3,235	3,805	3,805	3,842	-
810050	Interdept Charg Risk Mgmt	8,569	9,222	9,222	8,587	-
Subtotal for Interdepartmental		**$ 15,984**	**$ 17,607**	**$ 17,274**	**$ 16,554**	**$ -**
Total Expense		**$ 1,147,994**	**$ 1,408,577**	**$ 1,360,130**	**$ 1,634,602**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ (1,147,269)**	**$ (1,408,577)**	**$ (1,360,130)**	**$ (1,634,602)**	**$ -**

2027 Tentative Budget

10220000 - Information Technology

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:						
432010	Data Processing Fees	$ 700	$ 1,500	$ 1,500	$ 1,500	$ -
432012	Data Processing Fees Health	50,000	50,000	50,000	50,000	-
432014	DP Maint Fees	327,233	340,707	340,707	340,707	-
432030	Telephone Charges	407,078	391,177	391,177	425,000	-
491000	Sundry Revenue	997	-	-	-	-
Total Revenue		**$ 786,008**	**$ 783,384**	**$ 783,384**	**$ 817,207**	**$ -**
EXPENSE:						
Salaries and Wages						
510000	Salaries And Wages	$ 1,793,891	$ 1,884,384	$ 1,800,000	$ 1,938,570	$ -
510500	Employee Incentives	-	3,661	6,200	-	-
520001	Health/Dental Insurance	255,286	286,173	280,000	294,529	-
520005	Disability	8,521	8,863	-	6,075	-
520010	Retirement	315,682	321,475	300,000	310,714	-
520015	FICA	132,014	144,155	130,000	148,301	-
520020	Termination Pool	49,335	51,313	50,000	52,633	-
520025	Workers Comp	4,639	5,315	4,000	5,179	-
Subtotal for Salaries and Wages		**$ 2,559,367**	**$ 2,705,339**	**$ 2,570,200**	**$ 2,756,001**	**$ -**
Training & Travel						
550000	Training/Travel	$ 15,911	$ 17,000	$ 14,000	$ 16,000	$ -
550010	Transportation	51	1,000	500	1,000	-
550015	Lodging	749	3,000	3,000	3,000	-
Subtotal for Training & Travel		**$ 16,711**	**$ 21,000**	**$ 17,500**	**$ 20,000**	**$ -**
Current Expense						
555000	Meals/Entertainment	$ 522	$ 500	$ 1,000	$ 500	$ -
610100	Reimbursable Sales Tax	-	-	200	-	-
620000	Office Expense/Supplies	6,360	4,000	6,000	4,000	-
625000	Equipment Maintenance	78,136	133,064	133,064	133,064	-
625200	Fuel Expense	1,297	-	1,000	-	-
625300	Software Maint	267,176	100,000	150,000	100,000	-
625350	Software - SAAS	376,947	350,000	350,000	370,000	-
626000	Building Maintenance	-	1,000	-	1,000	-
628000	Telephone	19,310	40,033	20,000	20,033	-
628600	Telephone	262,724	266,994	266,994	266,994	-
670000	Contracted Services	13,784	67,870	34,209	67,870	-

2027 Tentative Budget (Continued)

10220000 - Information Technology

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
699000	Sundry	1,921	1,006	2,000	1,006	-
Subtotal for Current Expense		**$ 1,028,178**	**$ 964,467**	**$ 964,467**	**$ 964,467**	**$ -**
Debt and Equipment						
700000	Debt Payment	$ (4,590)	$ -	$ -	$ -	$ -
763000	Software	48,194	273,591	273,591	273,591	-
764000	Capital Equipment	129,590	583,537	583,537	330,742	-
765000	Controlled Assets	-	7,800	7,800	7,800	-
Subtotal for Debt and Equipment		**$ 173,193**	**$ 864,928**	**$ 864,928**	**$ 612,133**	**$ -**
Interdepartmental						
810000	Interdept Charges	$ -	$ 27,736	$ -	$ -	$ -
810010	Interdept Charges Print Copy	(5,947)	8,449	5,351	2,400	-
810020	Interdept Charges Telephone	7,542	7,902	7,902	7,902	-
810030	Interdept Charges Fleet	759	1,068	1,068	450	-
810040	Interdept Charges Computer	7,410	11,176	11,176	11,300	-
810050	Interdept Charg Risk Mgmt	15,591	17,188	17,188	14,833	-
Subtotal for Interdepartmental		**$ 25,354**	**$ 73,519**	**$ 42,684**	**$ 36,885**	**$ -**
Total Expense		**$ 3,802,804**	**$ 4,629,253**	**$ 4,459,780**	**$ 4,389,486**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ (3,016,796)**	**$ (3,845,869)**	**$ (3,676,396)**	**$ (3,572,279)**	**$ -**

2027 Tentative Budget

10225000 - GIS

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:						
432026	Gis Service Fees	$ -	$ -	$ 300	$ -	$ -
Total Revenue		**$ -**	**$ -**	**$ 300**	**$ -**	**$ -**
EXPENSE:						
Salaries and Wages						
510000	Salaries And Wages	$ 405,654	$ 418,757	$ 422,000	$ 433,160	$ -
520001	Health/Dental Insurance	92,545	99,040	100,000	99,040	-
520005	Disability	1,926	1,989	15	1,376	-
520010	Retirement	74,777	75,251	73,000	73,507	-
520015	FICA	28,968	32,035	31,000	33,137	-
520020	Termination Pool	11,153	11,516	12,000	11,912	-
520025	Workers Comp	354	377	400	390	-
Subtotal for Salaries and Wages		**$ 615,377**	**$ 638,965**	**$ 638,415**	**$ 652,522**	**$ -**
Training & Travel						
550000	Training/Travel	$ 50	$ 1,600	$ 1,600	$ 1,600	$ -
550005	Mileage Reimbursement	597	-	-	-	-
550010	Transportation	-	700	264	700	-
550015	Lodging	1,460	2,800	2,004	2,800	-
550020	Per Diem	412	600	536	600	-
Subtotal for Training & Travel		**$ 2,519**	**$ 5,700**	**$ 4,404**	**$ 5,700**	**$ -**
Current Expense						
610100	Reimbursable Sales Tax	$ -	$ -	$ 300	$ -	$ -
620000	Office Expense/Supplies	924	766	766	766	-
625000	Equipment Maintenance	-	500	500	500	-
625300	Software Maint	37,849	47,417	45,000	47,417	-
640000	Special Supplies	8,386	1,500	1,500	1,500	-
Subtotal for Current Expense		**$ 47,159**	**$ 50,183**	**$ 48,066**	**$ 50,183**	**$ -**
Interdepartmental						
810020	Interdept Charges Telephone	$ 1,437	$ 1,437	$ 1,437	$ 1,437	$ -
810030	Interdept Charges Fleet	-	-	111	-	-
810040	Interdept Charges Computer	3,492	3,492	3,492	3,505	-
810050	Interdept Charg Risk Mgmt	3,283	3,630	3,630	3,327	-
Subtotal for Interdepartmental		**$ 8,211**	**$ 8,559**	**$ 8,670**	**$ 8,269**	**$ -**
Total Expense		**$ 673,266**	**$ 703,407**	**$ 699,555**	**$ 716,674**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ (673,266)**	**$ (703,407)**	**$ (699,255)**	**$ (716,674)**	**$ -**

2027 Tentative Budget

10230000 - Internal Audit

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
EXPENSE:						
Salaries and Wages						
510000	Salaries And Wages	$ 90,358	$ 108,705	$ 108,705	$ 116,018	$ -
520001	Health/Dental Insurance	7,457	26,073	9,400	9,198	-
520005	Disability	429	516	125	352	-
520010	Retirement	15,902	17,599	15,000	16,837	-
520015	FICA	6,581	8,317	8,000	8,875	-
520020	Termination Pool	2,485	2,989	3,000	3,048	-
520025	Workers Comp	1,275	1,544	1,550	1,497	-
Subtotal for Salaries and Wages		**$ 124,486**	**$ 165,742**	**$ 145,780**	**$ 155,825**	**$ -**
Training & Travel						
550000	Training/Travel	$ 275	$ 2,500	$ 2,200	$ 4,000	$ -
Subtotal for Training & Travel		**$ 275**	**$ 2,500**	**$ 2,200**	**$ 4,000**	**$ -**
Current Expense						
620000	Office Expense/Supplies	$ 200	$ 250	$ 200	$ 250	$ -
699000	Sundry	57	2,500	-	3,000	-
Subtotal for Current Expense		**$ 257**	**$ 2,750**	**$ 200**	**$ 3,250**	**$ -**
Interdepartmental						
810020	Interdept Charges Telephone	$ 359	$ 359	$ 359	$ 359	$ -
810040	Interdept Charges Computer	667	667	667	667	-
810050	Interdept Charg Risk Mgmt	102	135	135	677	-
Subtotal for Interdepartmental		**$ 1,128**	**$ 1,161**	**$ 1,161**	**$ 1,703**	**$ -**
Total Expense		**$ 126,146**	**$ 172,154**	**$ 149,341**	**$ 164,778**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ (126,146)**	**$ (172,154)**	**$ (149,341)**	**$ (164,778)**	**$ -**

2027 Tentative Budget

10240000 - Art Council

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
EXPENSE:						
Current Expense						
630000	Special Projects	$ -	$ 5,000	$ -	$ 5,000	$ -
Subtotal for Current Expense		**$ -**	**$ 5,000**	**$ -**	**$ 5,000**	**$ -**
Total Expense		**$ -**	**$ 5,000**	**$ -**	**$ 5,000**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ -**	**$ (5,000)**	**$ -**	**$ (5,000)**	**$ -**

2027 Tentative Budget

10300000 - Economic Development

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:						
430050	Service Fees	$ (3,000)	$ -	$ -	$ -	$ -
Total Revenue		**$ (3,000)**	**$ -**	**$ -**	**$ -**	**$ -**
EXPENSE:						
Salaries and Wages						
510000	Salaries And Wages	$ 170,770	$ 195,370	$ 195,370	$ 202,218	$ -
510001	Auto Allowance	7,221	7,200	7,200	-	-
520001	Health/Dental Insurance	9,141	35,441	35,441	35,441	-
520005	Disability	811	928	928	644	-
520010	Retirement	28,357	31,630	31,630	30,717	-
520015	FICA	13,446	14,946	14,946	15,470	-
520020	Termination Pool	4,696	5,373	5,373	5,561	-
520025	Workers Comp	1,885	1,976	1,976	1,863	-
Subtotal for Salaries and Wages		**$ 236,329**	**$ 292,864**	**$ 292,864**	**$ 291,914**	**$ -**
Training & Travel						
550000	Training/Travel	$ 7,137	$ 7,500	$ 6,732	$ 7,500	$ -
550005	Mileage Reimbursement	136	-	-	2,000	-
550015	Lodging	-	-	657	-	-
550020	Per Diem	-	-	111	-	-
Subtotal for Training & Travel		**$ 7,273**	**$ 7,500**	**$ 7,500**	**$ 9,500**	**$ -**
Current Expense						
555000	Meals/Entertainment	$ 4,214	$ 10,000	$ 10,000	$ 10,000	$ -
610100	Reimbursable Sales Tax	-	-	155	-	-
611000	Association Dues	22,670	25,565	25,565	25,565	-
620000	Office Expense/Supplies	1,901	1,900	1,900	1,900	-
621000	Subscriptions	-	1,250	1,250	1,250	-
630000	Special Projects	(1,000)	-	-	-	-
635000	Special Services	-	1,300	1,300	1,300	-
636000	Marketing And Promotions	269	5,000	5,000	5,000	-
636005	Business Development	-	5,000	5,000	5,000	-
653000	Incentive Payments	14,156	15,000	15,000	15,000	-
670000	Contracted Services	75,000	150,000	150,000	150,000	-
Subtotal for Current Expense		**$ 117,210**	**$ 215,015**	**$ 215,170**	**$ 215,015**	**$ -**

2027 Tentative Budget (Continued)

10300000 - Economic Development

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
Interdepartmental						
810010	Interdept Charges Print Copy	$ 800	$ 1,238	$ 89	$ -	$ -
810020	Interdept Charges Telephone	359	718	718	718	-
810030	Interdept Charges Fleet	11	-	277	-	-
810040	Interdept Charges Computer	1,334	1,334	1,334	1,334	-
810050	Interdept Charg Risk Mgmt	896	897	897	1,477	-
Subtotal for Interdepartmental		**$ 3,401**	**$ 4,187**	**$ 3,315**	**$ 3,529**	**$ -**
Total Expense		**$ 364,213**	**$ 519,566**	**$ 518,849**	**$ 519,958**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ (367,213)**	**$ (519,566)**	**$ (518,849)**	**$ (519,958)**	**$ -**

2027 Tentative Budget

10400000 - Operations Administration

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:						
490000	Miscellaneous Revenue	$ 2,830	$ 3,000	$ 1,500	$ 3,000	$ -
Total Revenue		**$ 2,830**	**$ 3,000**	**$ 1,500**	**$ 3,000**	**$ -**
EXPENSE:						
Salaries and Wages						
510000	Salaries And Wages	$ 564,640	$ 598,687	$ 600,000	$ 624,781	$ -
519900	Allocated Salaries and Wages	10,458	20,000	6,000	15,000	-
520001	Health/Dental Insurance	104,739	111,423	112,000	111,673	-
520005	Disability	2,681	2,769	100	1,979	-
520010	Retirement	100,755	103,631	103,000	102,465	-
520015	FICA	40,743	45,777	43,000	47,796	-
520020	Termination Pool	15,518	16,033	17,000	17,181	-
520025	Workers Comp	6,027	6,268	6,500	5,924	-
Subtotal for Salaries and Wages		**$ 845,561**	**$ 904,588**	**$ 887,600**	**$ 926,799**	**$ -**
Training & Travel						
550000	Training/Travel	$ 4,489	$ 10,000	$ 10,000	$ 10,000	$ -
Subtotal for Training & Travel		**$ 4,489**	**$ 10,000**	**$ 10,000**	**$ 10,000**	**$ -**
Current Expense						
555000	Meals/Entertainment	$ 1,695	$ 1,000	$ 1,000	$ 1,000	$ -
620000	Office Expense/Supplies	3,528	3,000	3,000	3,500	-
621000	Subscriptions	464	-	-	-	-
625000	Equipment Maintenance	-	500	500	500	-
625200	Fuel Expense	-	1,000	1,000	1,000	-
626000	Building Maintenance	750	70	70	70	-
630000	Special Projects	2,994	3,000	3,000	3,000	-
Subtotal for Current Expense		**$ 9,431**	**$ 8,570**	**$ 8,570**	**$ 9,070**	**$ -**
Debt and Equipment						
765000	Controlled Assets	$ (67)	$ -	$ 369	$ -	$ -
Subtotal for Debt and Equipment		**$ (67)**	**$ -**	**$ 369**	**$ -**	**$ -**
Interdepartmental						
810010	Interdept Charges Print Copy	$ 1,315	$ 2,484	$ 24	$ 11	$ -
810020	Interdept Charges Telephone	4,910	4,669	4,669	4,669	-
810030	Interdept Charges Fleet	339	345	345	345	-
810040	Interdept Charges Computer	3,500	4,033	4,033	4,077	-
810050	Interdept Charg Risk Mgmt	4,083	4,522	4,522	4,126	-

2027 Tentative Budget (Continued)

10400000 - Operations Administration

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
Subtotal for Interdepartmental		**$ 14,147**	**$ 16,053**	**$ 13,593**	**$ 13,228**	**$ -**
Total Expense		**$ 873,562**	**$ 939,211**	**$ 920,132**	**$ 959,097**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ (870,732)**	**$ (936,211)**	**$ (918,632)**	**$ (956,097)**	**$ -**

2027 Tentative Budget

10404000 - Property Management

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:						
430090	Other Services	$ 859,551	$ 650,000	$ 600,000	$ 600,000	$ -
441000	Rent Revenue	361,551	350,000	385,000	250,000	-
491000	Sundry Revenue	-	50,000	-	-	-
496000	Sale Of Fixed Assets	33,563	-	12,163	-	-
Total Revenue		**$ 1,254,664**	**$ 1,050,000**	**$ 997,163**	**$ 850,000**	**$ -**
EXPENSE:						
Salaries and Wages						
510000	Salaries And Wages	$ 1,212,338	$ 1,400,270	$ 1,260,000	$ 1,444,955	$ -
510005	Overtime	8,831	-	12,000	-	-
520001	Health/Dental Insurance	291,774	368,642	285,000	362,835	-
520005	Disability	5,773	6,726	-	4,655	-
520010	Retirement	201,806	230,396	200,000	223,068	-
520015	FICA	89,279	107,144	93,000	110,539	-
520020	Termination Pool	33,533	38,938	35,000	39,736	-
520025	Workers Comp	17,233	20,106	20,000	18,640	-
Subtotal for Salaries and Wages		**$ 1,860,568**	**$ 2,172,222**	**$ 1,905,000**	**$ 2,204,428**	**$ -**
Training & Travel						
550000	Training/Travel	$ 3,993	$ 5,000	$ 3,500	$ 5,000	$ -
Subtotal for Training & Travel		**$ 3,993**	**$ 5,000**	**$ 3,500**	**$ 5,000**	**$ -**
Current Expense						
555000	Meals/Entertainment	$ 998	$ 1,000	$ 1,000	$ 1,000	$ -
620000	Office Expense/Supplies	819	3,000	-	3,000	-
620010	Postage	80	-	-	-	-
625000	Equipment Maintenance	42,602	50,000	40,000	50,000	-
625200	Fuel Expense	21,871	20,000	18,000	20,000	-
625300	Software Maint	3,204	4,500	4,500	4,500	-
626000	Building Maintenance	365,569	339,820	300,000	368,587	-
627000	Utilities	183,227	188,600	188,600	188,600	-
628000	Telephone	2,664	2,600	2,600	2,600	-
630000	Special Projects	20,000	25,000	26,515	25,000	-
630010	Property tax	29,204	23,000	23,000	23,000	-
Subtotal for Current Expense		**$ 670,237**	**$ 657,520**	**$ 604,215**	**$ 686,287**	**$ -**

2027 Tentative Budget (Continued)

10404000 - Property Management

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
Debt and Equipment						
761200	Building Improvements	$ 25,624	$ 189,810	$ 25,000	$ -	$ -
764000	Capital Equipment	170,665	56,000	56,000	175,000	-
765000	Controlled Assets	46,132	56,000	50,000	-	-
Subtotal for Debt and Equipment		**$ 242,420**	**$ 301,810**	**$ 131,000**	**$ 175,000**	**$ -**
Interdepartmental						
810010	Interdept Charges Print Copy	$ 428	$ 270	$ 550	$ 888	$ -
810020	Interdept Charges Telephone	1,437	1,437	1,437	1,437	-
810030	Interdept Charges Fleet	43,619	48,482	48,482	49,678	-
810040	Interdept Charges Computer	2,434	2,206	2,206	2,243	-
810050	Interdept Charg Risk Mgmt	18,851	20,391	20,391	19,750	-
Subtotal for Interdepartmental		**$ 66,768**	**$ 72,786**	**$ 73,066**	**$ 73,996**	**$ -**
Total Expense		**$ 2,843,987**	**$ 3,209,338**	**$ 2,716,781**	**$ 3,144,711**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ (1,589,322)**	**$ (2,159,338)**	**$ (1,719,618)**	**$ (2,294,711)**	**$ -**

2027 Tentative Budget

10520000 - USU Extension Service

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
EXPENSE:						
Training & Travel						
550000	Training/Travel	$ 13,513	$ 16,900	$ 16,900	$ 16,900	$ -
Subtotal for Training & Travel		**$ 13,513**	**$ 16,900**	**$ 16,900**	**$ 16,900**	**$ -**
Current Expense						
619000	Other Services	$ 7,000	$ 7,000	$ 7,000	$ 7,000	$ -
620000	Office Expense/Supplies	4,214	3,750	3,750	3,750	-
625000	Equipment Maintenance	7,149	12,915	12,915	12,915	-
625200	Fuel Expense	2,133	-	-	-	-
635065	Bee Inspector	2,025	2,700	2,700	2,700	-
647000	Youth Development	2,000	2,000	2,000	2,000	-
670000	Contracted Services	266,198	303,663	303,663	313,054	-
Subtotal for Current Expense		**$ 290,718**	**$ 332,028**	**$ 332,028**	**$ 341,419**	**$ -**
Debt and Equipment						
765000	Controlled Assets	$ 1,933	$ -	$ -	$ -	$ -
Subtotal for Debt and Equipment		**$ 1,933**	**$ -**	**$ -**	**$ -**	**$ -**
Interdepartmental						
810020	Interdept Charges Telephone	$ 5,387	$ 5,387	$ 5,387	$ 5,387	$ -
810030	Interdept Charges Fleet	1,286	1,044	1,044	1,044	-
810040	Interdept Charges Computer	2,736	2,736	2,736	2,824	-
810050	Interdept Charg Risk Mgmt	2,465	2,878	2,878	2,581	-
Subtotal for Interdepartmental		**$ 11,875**	**$ 12,046**	**$ 12,046**	**$ 11,836**	**$ -**
Total Expense		**$ 318,038**	**$ 360,974**	**$ 360,974**	**$ 370,155**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ (318,038)**	**$ (360,974)**	**$ (360,974)**	**$ (370,155)**	**$ -**

2027 Tentative Budget

10800000 - Statutory & Non-Departmental

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:						
401000	Current Property Taxes	$ 39,312,624	$ 40,563,000	$ 41,087,100	$ 41,915,000	$ -
401005	Interest on Current Prop Tax	129,354	-	141,181	-	-
401010	Delinquent Taxes	928,302	883,000	1,112,000	1,112,000	-
401020	Interest On Delinquent Taxes	613,555	567,000	736,000	736,000	-
401025	Conservation Rollback	902,926	-	47,358	-	-
405010	1/4% Sales Tax	19,958,943	20,250,000	20,757,300	21,535,699	-
405026	Transit Sales Tax - County	-	-	-	3,200,000	-
405027	Transit Sales Tax - District	-	-	-	6,500,000	-
409002	Assess And Collect County	5,825,239	5,989,000	6,067,500	6,190,000	-
417000	Pmt In Lieu of Taxes	-	-	234,287	200,000	-
420000	Registered Vehicle Fees	1,900,494	1,968,000	1,653,000	1,653,000	-
420505	MV Assess And Collect State	266,822	270,000	270,000	270,000	-
420515	Airport uniform fees	6,300	-	5,250	-	-
432028	Admin Fees	129,008	439,000	350,320	260,827	-
491000	Sundry Revenue	27,422	36,000	75,000	40,000	-
495700	Intrafund Transfers	-	-	-	375,234	-
496000	Sale Of Fixed Assets	-	-	5,200	-	-
497500	Interest	5,417,042	4,800,000	4,800,000	4,800,000	-
Total Revenue		**$ 75,418,032**	**$ 75,765,000**	**$ 77,341,496**	**$ 88,787,760**	**$ -**
EXPENSE:						
Salaries and Wages						
510000	Salaries And Wages	$ -	$ 150,000	$ -	$ 150,000	$ -
Subtotal for Salaries and Wages		**$ -**	**$ 150,000**	**$ -**	**$ 150,000**	**$ -**
Current Expense						
555000	Meals/Entertainment	$ 4,684	$ 12,000	$ 12,000	$ 12,000	$ -
611000	Association Dues	76,316	77,316	87,093	87,220	-
619000	Other Services	26,119	26,100	26,132	26,200	-
624205	Bank Charges	-	32,000	-	-	-
625300	Software Maint	196,293	226,200	231,108	238,000	-
635000	Special Services	12,745	-	13,037	15,000	-
670000	Contracted Services	107,373	33,076	35,000	35,000	-
670005	Independent Audit	47,250	49,500	49,500	52,250	-
670040	Actuarial Services	5,165	1,800	-	5,500	-
695015	MV Reimb State Reg Postage	43,790	45,000	50,000	50,000	-

2027 Tentative Budget (Continued)

10800000 - Statutory & Non-Departmental

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
695020	MV Reimb to State	364,314	380,000	434,500	434,500	-
699000	Sundry	-	497,500	-	500,000	-
Subtotal for Current Expense		**$ 884,047**	**$ 1,380,492**	**$ 938,370**	**$ 1,455,670**	**$ -**
Interdepartmental						
810010	Interdept Charges Print Copy	$ 1,230	$ 1,500	$ 1,879	$ 3,268	$ -
840000	Intrafund Transfers	-	-	-	1,700,000	-
850000	Transfers To Other Funds	-	-	-	8,000,000	-
Subtotal for Interdepartmental		**$ 1,230**	**$ 1,500**	**$ 1,879**	**$ 9,703,268**	**$ -**
Total Expense		**$ 885,277**	**$ 1,531,992**	**$ 940,249**	**$ 11,308,938**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ 74,532,755**	**$ 74,233,008**	**$ 76,401,247**	**$ 77,478,822**	**$ -**

2027 Tentative Budget

10800100 - Wasatch Front Regional Council

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
EXPENSE:						
Current Expense						
612000	Approp To Other Agency	$ 85,182	$ 87,627	$ 87,627	$ 90,308	$ -
Subtotal for Current Expense		**$ 85,182**	**$ 87,627**	**$ 87,627**	**$ 90,308**	**$ -**
Total Expense		**$ 85,182**	**$ 87,627**	**$ 87,627**	**$ 90,308**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ (85,182)**	**$ (87,627)**	**$ (87,627)**	**$ (90,308)**	**$ -**

2027 Tentative Budget

10800105 - District Court

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
EXPENSE:						
Current Expense						
671500	Mental Evaluations	$ 89,350	$ 115,000	$ 95,000	$ 115,000	$ -
Subtotal for Current Expense		**$ 89,350**	**$ 115,000**	**$ 95,000**	**$ 115,000**	**$ -**
Total Expense		**$ 89,350**	**$ 115,000**	**$ 95,000**	**$ 115,000**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ (89,350)**	**$ (115,000)**	**$ (95,000)**	**$ (115,000)**	**$ -**

2027 Tentative Budget

10805160 - Human Services

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
EXPENSE:						
Current Expense						
685000	Contributions	$ 2,758,295	$ 2,797,790	$ 2,797,790	$ 2,797,790	$ -
Subtotal for Current Expense		**$ 2,758,295**	**$ 2,797,790**	**$ 2,797,790**	**$ 2,797,790**	**$ -**
Total Expense		**$ 2,758,295**	**$ 2,797,790**	**$ 2,797,790**	**$ 2,797,790**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ (2,758,295)**	**$ (2,797,790)**	**$ (2,797,790)**	**$ (2,797,790)**	**$ -**

2027 Tentative Budget

10805165 - Poor and Indigent

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
EXPENSE:						
Current Expense						
674000	Burials	$ 17,850	$ 20,000	$ 18,000	$ 20,000	$ -
Subtotal for Current Expense		**$ 17,850**	**$ 20,000**	**$ 18,000**	**$ 20,000**	**$ -**
Total Expense		**$ 17,850**	**$ 20,000**	**$ 18,000**	**$ 20,000**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ (17,850)**	**$ (20,000)**	**$ (18,000)**	**$ (20,000)**	**$ -**

2027 Tentative Budget

10810000 - Watershed Fire

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
EXPENSE:						
Current Expense						
670000	Contracted Services	$ 34,636	$ 61,000	$ 60,821	$ 61,000	$ -
Subtotal for Current Expense		**$ 34,636**	**$ 61,000**	**$ 60,821**	**$ 61,000**	**$ -**
Total Expense		**$ 34,636**	**$ 61,000**	**$ 60,821**	**$ 61,000**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ (34,636)**	**$ (61,000)**	**$ (60,821)**	**$ (61,000)**	**$ -**

2027 Tentative Budget

10870000 - Contrib and Transfer

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:						
445000	Fines And Fees	$ 2,198,588	$ 1,842,857	$ 2,281,300	$ 2,340,752	$ -
Total Revenue		**$ 2,198,588**	**$ 1,842,857**	**$ 2,281,300**	**$ 2,340,752**	**$ -**
EXPENSE:						
Interdepartmental						
811500	Administrative Services	$ 205,000	$ 205,000	$ 205,000	$ 205,000	$ -
850000	Transfers To Other Funds	8,200,000	3,700,000	3,700,000	3,700,000	-
Subtotal for Interdepartmental		**$ 8,405,000**	**$ 3,905,000**	**$ 3,905,000**	**$ 3,905,000**	**$ -**
Total Expense		**$ 8,405,000**	**$ 3,905,000**	**$ 3,905,000**	**$ 3,905,000**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ (6,206,412)**	**$ (2,062,143)**	**$ (1,623,700)**	**$ (1,564,248)**	**$ -**

2027 Tentative Budget

11154000 - Crime Scene Investigations

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:						
430050	Service Fees	$ 1,263,892	$ 1,300,000	$ 1,299,238	$ 1,300,000	$ -
435000	Sheriff Service Fees	271	-	100	-	-
497500	Interest	(6,896)	-	-	-	-
Total Revenue		**$ 1,257,267**	**$ 1,300,000**	**$ 1,299,338**	**$ 1,300,000**	**$ -**
EXPENSE:						
Salaries and Wages						
510000	Salaries And Wages	$ 619,967	$ 599,164	$ 600,110	$ 623,088	$ -
510005	Overtime	41,730	105,000	105,000	105,000	-
510500	Employee Incentives	9,900	5,250	5,250	5,250	-
520001	Health/Dental Insurance	173,179	186,033	178,564	186,255	-
520005	Disability	3,111	2,821	3,015	1,981	-
520010	Retirement	111,955	99,419	106,265	97,231	-
520015	FICA	47,781	45,836	46,249	47,666	-
520020	Termination Pool	18,148	16,329	17,590	16,984	-
520025	Workers Comp	9,184	8,508	8,905	8,038	-
Subtotal for Salaries and Wages		**$ 1,034,955**	**$ 1,068,360**	**$ 1,070,947**	**$ 1,091,493**	**$ -**
Training & Travel						
550000	Training/Travel	$ 8,175	$ 15,000	$ 15,000	$ 15,000	$ -
Subtotal for Training & Travel		**$ 8,175**	**$ 15,000**	**$ 15,000**	**$ 15,000**	**$ -**
Current Expense						
620000	Office Expense/Supplies	$ 975	$ 1,700	$ 2,100	$ 2,100	$ -
621000	Subscriptions	815	1,500	1,500	1,500	-
625000	Equipment Maintenance	15,020	20,000	20,000	20,000	-
625200	Fuel Expense	7,846	9,500	13,000	13,000	-
625300	Software Maint	255	18,588	13,000	13,000	-
640000	Special Supplies	7,741	9,000	9,800	9,800	-
640022	Quartermaster	14,600	2,100	3,000	3,000	-
654000	Service Fees	7,102	15,200	14,600	14,600	-
Subtotal for Current Expense		**$ 54,354**	**$ 77,588**	**$ 77,000**	**$ 77,000**	**$ -**
Debt and Equipment						
763000	Software	$ -	$ -	$ 10,000	$ -	$ -
764000	Capital Equipment	50,470	-	-	-	-
765000	Controlled Assets	-	18,000	18,000	-	-
Subtotal for Debt and Equipment		**$ 50,470**	**$ 18,000**	**$ 28,000**	**$ -**	**$ -**

2027 Tentative Budget (Continued)

11154000 - Crime Scene Investigations

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
Interdepartmental						
810020	Interdept Charges Telephone	$ 2,155	$ 2,514	$ 2,514	$ 2,514	$ -
810030	Interdept Charges Fleet	25,392	25,280	25,280	32,555	-
810040	Interdept Charges Computer	6,011	4,945	4,945	5,019	-
810050	Interdept Charg Risk Mgmt	10,705	11,985	11,985	11,825	-
811500	Administrative Services	34,054	37,724	37,724	40,260	-
Subtotal for Interdepartmental		**$ 78,317**	**$ 82,448**	**$ 82,448**	**$ 92,173**	**$ -**
Total Expense		**$ 1,226,270**	**$ 1,261,396**	**$ 1,273,395**	**$ 1,275,666**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ 30,997**	**$ 38,604**	**$ 25,943**	**$ 24,334**	**$ -**

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.

2027 Tentative Budget by Fund

Termination Pool General

	2025 Actual	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:				
Taxes and Other Revenue				
Charges For Services	$ 1,870,853	$ 1,900,000	$ 1,935,000	$ -
Other Financing	368,855	-	-	-
Taxes and Other Revenue	**$ 2,239,708**	**$ 1,900,000**	**$ 1,935,000**	**$ -**
Total Revenue	**$ 2,239,708**	**$ 1,900,000**	**$ 1,935,000**	**$ -**
EXPENSE:				
Internal Service				
General Termination Pool	$ 1,558,379	$ 2,200,000	$ 2,166,000	$ -
Internal Service	**$ 1,558,379**	**$ 2,200,000**	**$ 2,166,000**	**$ -**
Total Expense	**$ 1,558,379**	**$ 2,200,000**	**$ 2,166,000**	**$ -**
Termination Pool General - Additions to (Uses of) Fund Balance	**$ 681,330**	**$ (300,000)**	**$ (231,000)**	**$ -**

2027 Tentative Budget

12880000 - General Termination Pool

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:						
430050	Service Fees	$ 1,870,853	$ 1,800,000	$ 1,900,000	$ 1,935,000	$ -
497500	Interest	368,855	-	-	-	-
Total Revenue		**$ 2,239,708**	**$ 1,800,000**	**$ 1,900,000**	**$ 1,935,000**	**$ -**
EXPENSE:						
Salaries and Wages						
510000	Salaries And Wages	$ 326,406	$ 1,724,000	$ 1,000,000	$ 1,100,000	$ -
520001	Health/Dental Insurance	(1,317)	-	-	-	-
540005	Retiree Insurance Premiums	0	1,000,000	1,200,000	1,066,000	-
Subtotal for Salaries and Wages		**$ 325,089**	**$ 2,724,000**	**$ 2,200,000**	**$ 2,166,000**	**$ -**
Current Expense						
687100	Benefit Expense	$ 1,233,289	$ -	$ -	$ -	$ -
Subtotal for Current Expense		**$ 1,233,289**	**$ -**	**$ -**	**$ -**	**$ -**
Total Expense		**$ 1,558,379**	**$ 2,724,000**	**$ 2,200,000**	**$ 2,166,000**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ 681,330**	**$ (924,000)**	**$ (300,000)**	**$ (231,000)**	**$ -**

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.

2027 Tentative Budget by Fund

Dental Insurance

	2025 Actual	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:				
Taxes and Other Revenue				
Charges For Services	$ -	$ 790,000	$ 775,000	$ -
Taxes and Other Revenue	**$ -**	**$ 790,000**	**$ 775,000**	**$ -**
Total Revenue	**$ -**	**$ 790,000**	**$ 775,000**	**$ -**
EXPENSE:				
Internal Service				
Dental Insurance	$ -	$ 705,000	$ 775,000	$ -
Internal Service	**$ -**	**$ 705,000**	**$ 775,000**	**$ -**
Total Expense	**$ -**	**$ 705,000**	**$ 775,000**	**$ -**
Dental Insurance - Additions to (Uses of) Fund Balance	**$ -**	**$ 85,000**	**$ -**	**$ -**

2027 Tentative Budget

12885000 - Dental Insurance

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:						
430050	Service Fees	$ -	$ 775,000	$ 790,000	$ 775,000	$ -
Total Revenue		**$ -**	**$ 775,000**	**$ 790,000**	**$ 775,000**	**$ -**
EXPENSE:						
Current Expense						
654000	Service Fees	$ -	$ 55,000	$ 55,000	$ 55,000	$ -
671010	Self Insured Claims	-	720,000	650,000	720,000	-
Subtotal for Current Expense		**$ -**	**$ 775,000**	**$ 705,000**	**$ 775,000**	**$ -**
Total Expense		**$ -**	**$ 775,000**	**$ 705,000**	**$ 775,000**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ -**	**$ -**	**$ 85,000**	**$ -**	**$ -**

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.

2027 Tentative Budget by Fund

Culture Parks And Rec

	2025 Actual	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:				
Taxes and Other Revenue				
Charges For Services	$ 8,784,777	$ 9,124,134	$ 7,732,171	$ -
Intergovernmental	375,717	163,679	152,300	-
Other Financing	8,325,943	9,786	8,540,744	-
Taxes and Other Revenue	**$ 17,486,437**	**$ 9,297,599**	**$ 16,425,215**	**$ -**
Total Revenue	**$ 17,486,437**	**$ 9,297,599**	**$ 16,425,215**	**$ -**
EXPENSE:				
Parks And Recreation				
Culture Parks and Recreation Admin	$ 681,530	$ 715,115	$ 866,201	$ -
Golden Spike Event Center	3,689,157	3,861,031	3,653,209	-
Gun Range	498,034	749,712	634,832	-
Ice Sheet	1,610,338	1,674,040	1,807,301	-
Ogden Eccles Conference Center	5,349,243	5,744,398	6,021,837	-
Parks	1,480,769	1,382,061	1,293,982	-
Rec Facil Concession	699,398	751,689	770,363	-
Recreation	751,296	767,549	817,975	-
Special Events	560,940	549,886	559,515	-
Parks And Recreation	**$ 15,320,707**	**$ 16,195,482**	**$ 16,425,215**	**$ -**
Total Expense	**$ 15,320,707**	**$ 16,195,482**	**$ 16,425,215**	**$ -**
Culture Parks And Rec - Additions to (Uses of) Fund Balance	**$ 2,165,730**	**$ (6,897,883)**	**$ -**	**$ -**

2027 Tentative Budget

13550000 - OECC Executive

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:						
416000	Grants From Local Units	$ 193,626	$ 90,000	$ 144,575	$ 147,500	$ -
430070	Audio Visual	242,784	150,000	271,635	180,000	-
430072	Food and Beverage Serv Charge	212,381	160,000	223,882	170,000	-
430074	Ticketing Serv Charge	103,060	155,000	125,876	125,000	-
430076	Operating Services	132,148	90,000	143,659	100,000	-
430078	Theatre Services	123,285	100,000	143,466	100,000	-
430080	Theatre Equipment	62,965	40,000	65,117	40,000	-
432050	Concessions Revenue	176,707	150,000	209,883	160,000	-
432051	Catering	974,914	750,000	994,167	850,000	-
432062	Beer - Conference Center	38,491	27,500	39,165	27,500	-
432064	Beer - Concessions	19,738	18,000	17,642	18,000	-
432066	Liquor Sales	74,728	60,000	87,429	60,000	-
440528	Sponsorships	220,401	200,000	131,793	130,000	-
440534	Ticket Sales	314,815	300,000	305,606	300,000	-
440540	Parking Revenue	72,978	70,000	56,993	-	-
440546	Miscellaneous Revenue	15,004	-	23,693	-	-
441003	Theatre Rent	156,850	150,000	186,465	150,000	-
441020	Room Rental	1,087,691	900,000	1,329,541	1,000,000	-
491200	Tip Clearing	86	-	295	-	-
491500	Over/Short	133	-	-	-	-
495500	Transfers From Other Funds	1,126,459	2,481,309	-	2,463,837	-
Total Revenue		**$ 5,349,243**	**$ 5,891,809**	**$ 4,500,882**	**$ 6,021,837**	**$ -**
EXPENSE:						
Salaries and Wages						
510000	Salaries And Wages	$ 610,144	$ 669,128	$ 642,096	$ 715,712	$ -
510005	Overtime	10,893	24,000	9,804	24,000	-
520001	Health/Dental Insurance	62,496	98,965	80,165	138,722	-
520005	Disability	2,342	2,552	5,795	1,959	-
520010	Retirement	81,570	86,990	84,144	92,329	-
520015	FICA	46,360	51,188	48,302	54,752	-
520020	Termination Pool	14,092	14,776	14,530	16,715	-
520025	Workers Comp	7,141	7,865	7,628	7,709	-
Subtotal for Salaries and Wages		**$ 835,039**	**$ 955,464**	**$ 892,465**	**$ 1,051,898**	**$ -**

2027 Tentative Budget (Continued)

13550000 - OECC Executive

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
Training & Travel						
550000	Training/Travel	$ 5,672	$ 6,572	$ 7,532	$ 6,572	$ -
550005	Mileage Reimbursement	55	1,000	208	1,000	-
550015	Lodging	318	-	318	-	-
550020	Per Diem	1,464	-	1,372	-	-
Subtotal for Training & Travel		**$ 7,508**	**$ 7,572**	**$ 9,431**	**$ 7,572**	**$ -**
Current Expense						
555000	Meals/Entertainment	$ 1,479	$ 3,000	$ 2,150	$ 3,000	$ -
621000	Subscriptions	2,138	3,200	2,372	3,200	-
624205	Bank Charges	91,186	153,420	106,667	120,000	-
636002	Advertising	33,071	25,500	35,064	25,500	-
640000	Special Supplies	83,676	64,700	82,412	64,700	-
650000	Operating Costs	59,815	36,000	65,539	36,000	-
650014	License/Dues	3,122	2,700	2,591	2,700	-
650020	Theatre Equip and Supplies	10,658	13,000	10,000	13,000	-
650022	Talent Expense	233,413	188,700	211,033	188,700	-
650028	Gifts	869	1,000	604	1,000	-
650110	Uniforms	11	1,200	172	2,500	-
650300	Contracted Labor - Operations	945	3,500	1,120	3,500	-
670000	Contracted Services	1,500	5,000	1,500	5,000	-
Subtotal for Current Expense		**$ 521,882**	**$ 500,920**	**$ 521,224**	**$ 468,800**	**$ -**
Debt and Equipment						
761200	Building Improvements	$ 21,326	$ 189,358	$ 199,974	$ 35,000	$ -
764000	Capital Equipment	1,624	75,000	75,000	80,000	-
765000	Controlled Assets	-	2,007	2,007	8,000	-
Subtotal for Debt and Equipment		**$ 22,950**	**$ 266,365**	**$ 276,981**	**$ 123,000**	**$ -**
Interdepartmental						
810020	Interdept Charges Telephone	$ -	$ 17,240	$ 17,240	$ 17,240	$ -
810030	Interdept Charges Fleet	450	450	450	450	-
810040	Interdept Charges Computer	5,322	5,322	5,322	6,110	-
810050	Interdept Charg Risk Mgmt	125,033	147,837	147,837	137,877	-
811500	Administrative Services	58,553	64,215	64,215	59,900	-
Subtotal for Interdepartmental		**$ 189,358**	**$ 235,064**	**$ 235,064**	**$ 221,577**	**$ -**
Total Expense		**$ 1,576,736**	**$ 1,965,384**	**$ 1,935,165**	**$ 1,872,847**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ 3,772,507**	**$ 3,926,425**	**$ 2,565,717**	**$ 4,148,990**	**$ -**

2027 Tentative Budget

13550505 - OECC Sales Division

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
EXPENSE:						
Salaries and Wages						
510000	Salaries And Wages	$ 252,794	$ 272,725	$ 264,906	$ 313,042	$ -
510005	Overtime	1,261	4,000	1,672	4,000	-
520001	Health/Dental Insurance	56,242	56,409	68,063	77,551	-
520005	Disability	1,207	1,295	647	1,012	-
520010	Retirement	43,031	45,276	44,096	48,706	-
520015	FICA	18,748	20,863	19,405	23,948	-
520020	Termination Pool	6,990	7,500	7,331	8,609	-
520025	Workers Comp	2,107	2,196	2,162	2,477	-
Subtotal for Salaries and Wages		**$ 382,380**	**$ 410,264**	**$ 408,281**	**$ 479,345**	**$ -**
Training & Travel						
550000	Training/Travel	$ 10,822	$ 11,000	$ 1,717	$ 11,000	$ -
550020	Per Diem	255	-	-	-	-
Subtotal for Training & Travel		**$ 11,077**	**$ 11,000**	**$ 1,717**	**$ 11,000**	**$ -**
Current Expense						
555000	Meals/Entertainment	$ 921	$ 500	$ 299	$ 500	$ -
621000	Subscriptions	4,750	4,750	4,750	5,500	-
630000	Special Projects	101,238	190,000	133,225	150,000	-
636000	Marketing And Promotions	2,129	15,000	1,974	15,000	-
650014	License/Dues	845	100	65	100	-
650028	Gifts	540	400	341	400	-
650110	Uniforms	23	250	-	250	-
Subtotal for Current Expense		**$ 110,445**	**$ 211,000**	**$ 140,654**	**$ 171,750**	**$ -**
Interdepartmental						
811500	Administrative Services	$ 15,591	$ 17,016	$ 17,016	$ 18,617	$ -
Subtotal for Interdepartmental		**$ 15,591**	**$ 17,016**	**$ 17,016**	**$ 18,617**	**$ -**
Total Expense		**$ 519,493**	**$ 649,280**	**$ 567,668**	**$ 680,712**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ (519,493)**	**$ (649,280)**	**$ (567,668)**	**$ (680,712)**	**$ -**

2027 Tentative Budget

13550510 - OECC Food and Beverage

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
EXPENSE:						
Salaries and Wages						
510000	Salaries And Wages	$ 394,655	$ 536,293	$ 397,241	$ 498,545	$ -
510005	Overtime	18,659	8,000	23,865	8,000	-
519900	Allocated Salaries and Wages	10,043	-	3,191	-	-
520001	Health/Dental Insurance	107,533	117,799	117,544	146,277	-
520005	Disability	1,965	2,120	496	1,501	-
520010	Retirement	65,852	72,269	64,920	70,257	-
520015	FICA	30,333	41,026	30,763	38,139	-
520020	Termination Pool	11,377	12,275	11,571	12,719	-
520025	Workers Comp	5,854	7,615	5,939	6,431	-
Subtotal for Salaries and Wages		**$ 646,271**	**$ 797,397**	**$ 655,529**	**$ 781,869**	**$ -**
Training & Travel						
550000	Training/Travel	$ 25	$ 3,500	$ -	$ 3,500	$ -
Subtotal for Training & Travel		**$ 25**	**$ 3,500**	**$ -**	**$ 3,500**	**$ -**
Current Expense						
630000	Special Projects	$ 50,006	$ 70,000	$ 67,040	$ 70,000	$ -
643000	Concessions Expense	40,801	43,243	34,390	43,243	-
645500	Bedding/Linen Supplies	74,249	66,000	72,767	66,000	-
650014	License/Dues	2,809	2,800	2,901	3,000	-
650041	Kitchen Janitorial	7,497	7,300	6,986	7,300	-
650100	Food	301,904	235,000	306,466	290,000	-
650105	Beverage	30,183	26,250	32,019	30,270	-
650110	Uniforms	94	2,000	94	2,000	-
650115	Event Decor	5,923	2,400	8,754	5,500	-
650120	F&B Equipment and Supplies	18,854	11,250	20,557	15,000	-
650305	Contract Labor - Kitchen	66,828	60,000	90,235	80,000	-
650310	Contract Labor - Banquet	197,673	81,000	227,661	125,000	-
Subtotal for Current Expense		**$ 796,820**	**$ 607,243**	**$ 869,870**	**$ 737,313**	**$ -**
Interdepartmental						
811500	Administrative Services	$ 44,102	$ 47,273	$ 47,273	$ 52,310	$ -
Subtotal for Interdepartmental		**$ 44,102**	**$ 47,273**	**$ 47,273**	**$ 52,310**	**$ -**
Total Expense		**$ 1,487,217**	**$ 1,455,413**	**$ 1,572,673**	**$ 1,574,992**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ (1,487,217)**	**$ (1,455,413)**	**$ (1,572,673)**	**$ (1,574,992)**	**$ -**

2027 Tentative Budget

13550515 - OECC Operations

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
EXPENSE:						
Salaries and Wages						
510000	Salaries And Wages	$ 391,586	$ 451,631	$ 427,003	$ 466,001	$ -
510005	Overtime	14,432	10,000	6,981	10,000	-
520001	Health/Dental Insurance	91,907	105,634	103,493	105,804	-
520005	Disability	1,929	2,145	1,189	1,528	-
520010	Retirement	63,343	73,119	65,817	70,786	-
520015	FICA	29,679	34,550	31,896	35,649	-
520020	Termination Pool	11,169	12,420	11,935	12,815	-
520025	Workers Comp	5,701	6,413	6,133	6,011	-
Subtotal for Salaries and Wages		**$ 609,746**	**$ 695,912**	**$ 654,447**	**$ 708,594**	**$ -**
Training & Travel						
550000	Training/Travel	$ -	$ -	$ 160	$ -	$ -
Subtotal for Training & Travel		**$ -**	**$ -**	**$ 160**	**$ -**	**$ -**
Current Expense						
620000	Office Expense/Supplies	$ 8,001	$ 5,600	$ 7,531	$ 7,500	$ -
625000	Equipment Maintenance	22,624	30,000	29,692	30,000	-
625200	Fuel Expense	888	1,800	1,085	1,800	-
626000	Building Maintenance	114,500	61,200	76,993	80,000	-
627000	Utilities	32,128	46,971	38,405	46,971	-
627010	Electricity	156,831	166,702	148,044	166,702	-
627020	Heating Fuel	45,479	66,940	39,381	66,940	-
640000	Special Supplies	7,926	10,500	8,897	10,500	-
650010	Parking-Staff	14,665	13,500	16,963	20,500	-
650012	Parking-Event	53,113	50,000	45,158	43,000	-
650018	Seasonal Services	9,624	6,950	2,276	6,950	-
650024	Security	5,466	5,100	5,638	5,700	-
650026	Signage	2,282	2,520	1,600	2,520	-
650040	Janitorial	19,538	16,200	20,309	20,000	-
650045	Trash Removal	9,445	9,300	10,438	12,000	-
650050	Elevator	34,092	24,526	23,855	24,526	-
650055	Bulbs and lamps	2,152	4,000	1,669	4,000	-
650110	Uniforms	1,510	1,500	1,046	4,000	-
650300	Contracted Labor - Operations	65	10,700	65	10,700	-
670000	Contracted Services	20,789	40,000	28,566	40,000	-

2027 Tentative Budget (Continued)

13550515 - OECC Operations

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
Subtotal for Current Expense		**$ 561,120**	**$ 574,009**	**$ 507,614**	**$ 604,309**	**$ -**
Interdepartmental						
810010	Interdept Charges Print Copy	$ 4,647	$ 5,004	$ 2,978	$ 2,573	$ -
811500	Administrative Services	40,001	43,481	43,481	47,226	-
Subtotal for Interdepartmental		**$ 44,648**	**$ 48,485**	**$ 46,459**	**$ 49,799**	**$ -**
Total Expense		**$ 1,215,514**	**$ 1,318,406**	**$ 1,208,680**	**$ 1,362,702**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ (1,215,514)**	**$ (1,318,406)**	**$ (1,208,680)**	**$ (1,362,702)**	**$ -**

2027 Tentative Budget

13550520 - OECC Tech Services

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
EXPENSE:						
Salaries and Wages						
510000	Salaries And Wages	$ 231,172	$ 256,236	$ 244,358	$ 265,179	$ -
510005	Overtime	-	11,950	2,458	11,950	-
520001	Health/Dental Insurance	48,712	78,045	55,245	61,341	-
520005	Disability	1,098	1,217	867	847	-
520010	Retirement	38,510	41,485	39,837	40,281	-
520015	FICA	16,588	19,602	17,699	20,286	-
520020	Termination Pool	6,357	7,046	6,724	7,292	-
520025	Workers Comp	1,530	1,841	1,723	1,742	-
Subtotal for Salaries and Wages		**$ 343,967**	**$ 417,422**	**$ 368,911**	**$ 408,918**	**$ -**
Current Expense						
625000	Equipment Maintenance	$ 454	$ 2,100	$ 1,237	$ 2,100	$ -
628000	Telephone	30,615	16,800	29,447	25,000	-
630000	Special Projects	16,169	40,000	17,750	31,800	-
640000	Special Supplies	2,106	4,000	-	4,000	-
650014	License/Dues	25,668	20,862	21,362	30,862	-
650016	AV Equipment Services	11,887	12,000	8,262	12,000	-
650110	Uniforms	-	500	-	500	-
Subtotal for Current Expense		**$ 86,898**	**$ 96,262**	**$ 78,058**	**$ 106,262**	**$ -**
Debt and Equipment						
764000	Capital Equipment	$ 107,526	$ -	$ -	$ -	$ -
Subtotal for Debt and Equipment		**$ 107,526**	**$ -**	**$ -**	**$ -**	**$ -**
Interdepartmental						
811500	Administrative Services	$ 11,892	$ 13,244	$ 13,244	$ 15,404	$ -
Subtotal for Interdepartmental		**$ 11,892**	**$ 13,244**	**$ 13,244**	**$ 15,404**	**$ -**
Total Expense		**$ 550,283**	**$ 526,928**	**$ 460,213**	**$ 530,584**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ (550,283)**	**$ (526,928)**	**$ (460,213)**	**$ (530,584)**	**$ -**

2027 Tentative Budget

14540000 - Ice Sheet

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:						
416000	Grants From Local Units	$ 17,963	$ 3,000	$ 3,000	$ 3,000	$ -
432050	Concessions Revenue	163,775	106,000	170,000	145,000	-
432064	Beer - Concessions	76,683	50,000	90,000	65,000	-
440000	Softball Fees	10	-	10	-	-
440002	Public Skate Admission	108,393	120,000	105,000	105,000	-
440004	Skate Rental	49,371	51,000	49,500	50,000	-
440006	Freestyle Admission	20,367	17,000	19,000	17,000	-
440008	ProShop Sales	12,437	4,000	18,000	12,000	-
440010	LTS Program	95,093	50,000	115,000	70,000	-
440012	Patio Rental	19,518	23,000	17,000	17,000	-
440014	Season and Punch Passes	239	-	12,361	-	-
440016	Open Hockey	46,855	30,000	30,000	30,000	-
440018	Hockey Registration	28,685	10,000	70,000	70,000	-
440022	Skate Sharpening	4,863	3,000	4,000	3,000	-
440024	Vending Machines	3,975	7,300	3,600	3,500	-
440026	Referee Fees Collected	12,455	10,000	50,000	50,000	-
440030	Entertainment	1,782	-	1,800	1,000	-
440528	Sponsorships	2,800	6,000	4,000	4,000	-
441000	Rent Revenue	648,619	422,000	590,000	475,000	-
491500	Over/Short	2	-	10	-	-
495500	Transfers From Other Funds	296,454	778,127	-	686,801	-
Total Revenue		**$ 1,610,338**	**$ 1,690,427**	**$ 1,352,281**	**$ 1,807,301**	**$ -**
EXPENSE:						
Salaries and Wages						
510000	Salaries And Wages	$ 607,644	$ 763,928	$ 625,027	$ 788,877	$ -
510005	Overtime	4,225	-	5,536	-	-
520001	Health/Dental Insurance	68,632	75,173	72,381	75,173	-
520005	Disability	1,674	1,766	1,742	1,243	-
520010	Retirement	59,658	62,200	59,936	60,329	-
520015	FICA	46,569	58,440	48,079	60,349	-
520020	Termination Pool	9,690	10,224	10,105	10,585	-
520025	Workers Comp	7,368	9,606	7,730	9,015	-
Subtotal for Salaries and Wages		**$ 805,460**	**$ 981,337**	**$ 830,537**	**$ 1,005,571**	**$ -**

2027 Tentative Budget (Continued)

14540000 - Ice Sheet

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
Training & Travel						
550000	Training/Travel	$ 800	$ 3,800	$ 3,800	$ 3,800	$ -
550005	Mileage Reimbursement	414	1,600	1,600	1,600	-
Subtotal for Training & Travel		**$ 1,215**	**$ 5,400**	**$ 5,400**	**$ 5,400**	**$ -**
Current Expense						
610100	Reimbursable Sales Tax	$ (3)	$ -	$ -	$ -	$ -
620000	Office Expense/Supplies	2,185	4,000	1,533	4,000	-
621000	Subscriptions	2,779	3,000	2,933	3,000	-
624205	Bank Charges	18,745	19,144	22,422	19,144	-
625000	Equipment Maintenance	28,303	45,000	33,153	45,000	-
625300	Software Maint	6,833	7,600	6,867	7,600	-
626000	Building Maintenance	83,200	71,000	71,000	71,000	-
627000	Utilities	296,764	283,000	319,227	335,000	-
628600	Telephone	1,454	1,450	1,450	1,450	-
636000	Marketing And Promotions	3,346	6,000	1,847	6,000	-
640000	Special Supplies	20,713	12,568	18,288	12,500	-
640016	Personal protective equipment	361	1,000	361	1,000	-
640034	Pro Shop Inventory	14,391	5,000	8,500	9,000	-
643000	Concessions Expense	62,473	66,000	69,698	70,000	-
643010	Concessions - Beer	15,726	14,000	15,527	16,000	-
645500	Bedding/Linen Supplies	3,196	2,100	3,109	2,100	-
654000	Service Fees	-	1,000	-	-	-
654200	Referee Fees	1,064	8,000	17,626	40,000	-
Subtotal for Current Expense		**$ 561,528**	**$ 549,862**	**$ 593,542**	**$ 642,794**	**$ -**
Debt and Equipment						
761200	Building Improvements	$ 1,850	$ -	$ -	$ -	$ -
764000	Capital Equipment	82,950	88,930	88,930	-	-
765000	Controlled Assets	16,906	2,000	2,000	2,000	-
Subtotal for Debt and Equipment		**$ 101,706**	**$ 90,930**	**$ 90,930**	**$ 2,000**	**$ -**
Interdepartmental						
810010	Interdept Charges Print Copy	$ 921	$ 1,335	$ 70	$ 32	$ -
810020	Interdept Charges Telephone	3,592	3,592	3,592	3,592	-
810030	Interdept Charges Fleet	11,410	11,410	11,410	11,410	-
810040	Interdept Charges Computer	1,579	1,790	1,790	2,472	-
810050	Interdept Charg Risk Mgmt	49,516	54,561	54,561	50,261	-

2027 Tentative Budget (Continued)

14540000 - Ice Sheet

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
811500	Administrative Services	73,413	82,209	82,209	83,769	-
Subtotal for Interdepartmental		**$ 140,430**	**$ 154,896**	**$ 153,631**	**$ 151,536**	**$ -**
Total Expense		**$ 1,610,338**	**$ 1,782,425**	**$ 1,674,040**	**$ 1,807,301**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ 0**	**$ (91,998)**	**$ (321,759)**	**$ -**	**$ -**

2027 Tentative Budget

15530000 - Golden Spike Event Center

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:						
440502	Event Exhibit Hall	$ 73,267	$ 60,000	$ 75,971	$ 60,000	$ -
440504	Event Stadium	5,552	12,000	2,600	12,000	-
440506	Event Arena	50,499	52,000	70,497	52,000	-
440508	Event Courtyard	-	4,000	14,335	4,000	-
440510	Event Recreation Hall	1,385	8,000	3,000	8,000	-
440512	Event Auction Arena	1,500	5,000	2,372	5,000	-
440514	Event Riding Arena	45,233	46,000	47,834	46,000	-
440516	Event Conference Room	-	2,000	-	2,000	-
440518	Event Stalls	253,872	179,000	185,000	179,000	-
440520	Event Parking Lots	792	1,000	1,000	1,000	-
440522	Event Other	141,658	122,000	130,000	122,000	-
440524	Hourly	44,128	40,000	36,670	40,000	-
440526	Stall Rental	32,004	35,000	23,138	35,000	-
440528	Sponsorships	20,000	25,000	19,900	25,000	-
440532	Portal Signs	20,171	21,000	16,994	21,000	-
440534	Ticket Sales	108,398	117,000	95,000	117,000	-
440536	Vendor Fees	8,449	6,000	8,923	6,000	-
440538	Overnight Parking	85,217	53,000	72,000	53,000	-
440540	Parking Revenue	-	-	20,064	-	-
440542	Equipment Rental Revenue	64,712	46,000	61,435	46,000	-
440544	Retail Revenue	24,856	21,000	27,126	21,000	-
440546	Miscellaneous Revenue	9,732	10,000	6,933	10,000	-
450030	Contracted Vendors Revenue	-	-	979	-	-
490000	Miscellaneous Revenue	-	-	301	-	-
491500	Over/Short	(142)	-	19	-	-
495500	Transfers From Other Funds	2,761,717	3,163,145	-	2,976,471	-
Total Revenue		**$ 3,753,000**	**$ 4,028,145**	**$ 922,091**	**$ 3,841,471**	**$ -**
EXPENSE:						
Salaries and Wages						
510000	Salaries And Wages	$ 1,387,385	$ 1,592,293	$ 1,466,763	$ 1,645,211	$ -
510005	Overtime	99,166	34,500	88,448	34,500	-
519900	Allocated Salaries and Wages	(28,853)	(30,000)	28,853	(30,000)	-
520001	Health/Dental Insurance	257,824	348,313	273,526	354,438	-
520005	Disability	5,880	6,297	6,329	4,473	-

2027 Tentative Budget (Continued)

15530000 - Golden Spike Event Center

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
520010	Retirement	205,754	219,047	206,624	215,334	-
520015	FICA	111,666	121,810	115,584	125,859	-
520020	Termination Pool	34,077	36,458	35,700	37,973	-
520025	Workers Comp	16,828	18,418	17,784	17,310	-
Subtotal for Salaries and Wages		**$ 2,089,727**	**$ 2,347,136**	**$ 2,239,611**	**$ 2,405,098**	**$ -**
Training & Travel						
550000	Training/Travel	$ 17,941	$ 17,000	$ 17,000	$ 17,000	$ -
550005	Mileage Reimbursement	651	-	-	-	-
550010	Transportation	114	633	633	633	-
550015	Lodging	-	200	200	200	-
550020	Per Diem	2,790	200	200	200	-
Subtotal for Training & Travel		**$ 21,495**	**$ 18,033**	**$ 18,033**	**$ 18,033**	**$ -**
Current Expense						
555000	Meals/Entertainment	$ 528	$ 1,000	$ 1,000	$ 1,000	$ -
620000	Office Expense/Supplies	11,095	6,000	7,060	6,000	-
621000	Subscriptions	6,763	35,000	6,915	35,000	-
624205	Bank Charges	37,038	58,000	49,805	48,000	-
625000	Equipment Maintenance	22,531	69,500	42,000	69,500	-
625100	Vehicle Maintenance	33,202	20,000	61,936	25,000	-
625200	Fuel Expense	26,464	38,293	28,915	38,293	-
626000	Building Maintenance	75,421	83,000	101,501	83,000	-
626200	Weed Control	1,940	1,500	2,649	1,500	-
627000	Utilities	202,029	255,000	200,000	255,000	-
628000	Telephone	372	600	312	600	-
628600	Telephone	89	510	56	510	-
630000	Special Projects	4,565	6,000	3,652	11,000	-
636000	Marketing And Promotions	15,732	20,000	20,000	20,000	-
640000	Special Supplies	101,469	100,000	100,000	100,000	-
640016	Personal protective equipment	1,366	4,000	1,023	4,000	-
643500	Complimentary Concessions	4,167	4,000	5,576	4,000	-
645500	Bedding/Linen Supplies	-	2,120	-	2,120	-
650040	Janitorial	32,804	33,000	30,695	33,000	-
650045	Trash Removal	20,500	20,000	20,500	20,000	-
654000	Service Fees	47,396	47,000	37,830	47,000	-
655000	Board Expenses	2,611	2,000	2,722	2,000	-

2027 Tentative Budget (Continued)

15530000 - Golden Spike Event Center

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
Subtotal for Current Expense		**$ 648,080**	**$ 806,523**	**$ 724,147**	**$ 806,523**	**$ -**
Debt and Equipment						
760500	Infrastructure	$ -	$ 100,000	$ 100,000	$ -	$ -
761200	Building Improvements	164,493	10,000	10,000	-	-
761400	Improvements	366,731	444,456	444,456	-	-
764000	Capital Equipment	172,000	60,000	60,000	150,000	-
765000	Controlled Assets	14,920	22,765	22,765	22,765	-
Subtotal for Debt and Equipment		**$ 718,144**	**$ 637,221**	**$ 637,221**	**$ 172,765**	**$ -**
Interdepartmental						
810010	Interdept Charges Print Copy	$ 2,900	$ 4,583	$ 1,670	$ 1,459	$ -
810020	Interdept Charges Telephone	7,347	6,465	6,465	6,465	-
810030	Interdept Charges Fleet	1,575	1,575	1,575	1,575	-
810040	Interdept Charges Computer	5,253	5,253	5,253	6,621	-
810050	Interdept Charg Risk Mgmt	73,460	88,670	88,670	82,370	-
811500	Administrative Services	121,176	138,386	138,386	152,300	-
Subtotal for Interdepartmental		**$ 211,711**	**$ 244,932**	**$ 242,019**	**$ 250,790**	**$ -**
Total Expense		**$ 3,689,157**	**$ 4,053,845**	**$ 3,861,031**	**$ 3,653,209**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ 63,842**	**$ (25,700)**	**$ (2,938,940)**	**$ 188,262**	**$ -**

2027 Tentative Budget

15530190 - Rec Facil Concession

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:						
432050	Concessions Revenue	$ 379,611	$ 360,000	$ 381,429	$ 375,000	$ -
432064	Beer - Concessions	282,501	275,000	266,843	275,000	-
450030	Contracted Vendors Revenue	120,898	100,000	140,568	100,000	-
491500	Over/Short	161	-	14	-	-
Total Revenue		**$ 783,171**	**$ 735,000**	**$ 788,854**	**$ 750,000**	**$ -**
EXPENSE:						
Salaries and Wages						
510000	Salaries And Wages	$ 335,481	$ 347,408	$ 340,541	$ 354,507	$ -
510005	Overtime	1,149	1,500	738	1,500	-
519900	Allocated Salaries and Wages	(14,708)	-	16,095	-	-
520001	Health/Dental Insurance	32,340	35,098	33,925	61,171	-
520005	Disability	834	834	632	573	-
520010	Retirement	30,620	29,854	30,072	28,324	-
520015	FICA	27,311	26,577	27,685	27,120	-
520020	Termination Pool	4,826	4,831	4,883	4,862	-
520025	Workers Comp	4,045	3,878	4,071	3,584	-
Subtotal for Salaries and Wages		**$ 421,897**	**$ 449,980**	**$ 458,642**	**$ 481,641**	**$ -**
Training & Travel						
550000	Training/Travel	$ 3,967	$ 2,756	$ 2,756	$ 2,756	$ -
550005	Mileage Reimbursement	31	-	-	-	-
550020	Per Diem	326	-	-	-	-
Subtotal for Training & Travel		**$ 4,324**	**$ 2,756**	**$ 2,756**	**$ 2,756**	**$ -**
Current Expense						
620000	Office Expense/Supplies	$ 1,285	$ 800	$ 1,286	$ 800	$ -
621000	Subscriptions	2,917	2,378	3,419	2,378	-
624205	Bank Charges	13,784	12,000	15,054	13,000	-
625000	Equipment Maintenance	4,826	8,000	2,275	8,000	-
626000	Building Maintenance	5,325	5,000	5,680	5,000	-
640000	Special Supplies	4,558	8,000	6,351	8,000	-
643000	Concessions Expense	160,881	143,750	170,286	152,750	-
645500	Bedding/Linen Supplies	2,304	2,110	2,668	2,110	-
650105	Beverage	40,644	51,300	43,061	51,300	-
Subtotal for Current Expense		**$ 236,524**	**$ 233,338**	**$ 250,080**	**$ 243,338**	**$ -**

2027 Tentative Budget (Continued)

15530190 - Rec Facil Concession

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
Interdepartmental						
810040	Interdept Charges Computer	$ 684	$ 684	$ 684	$ 706	$ -
811500	Administrative Services	35,969	39,528	39,528	41,922	-
Subtotal for Interdepartmental		**$ 36,653**	**$ 40,212**	**$ 40,212**	**$ 42,628**	**$ -**
Total Expense		**$ 699,398**	**$ 726,286**	**$ 751,689**	**$ 770,363**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ 83,773**	**$ 8,714**	**$ 37,165**	**$ (20,363)**	**$ -**

2027 Tentative Budget

15530195 - County Fair

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:						
416000	Grants From Local Units	$ 25,000	$ -	$ -	$ -	$ -
440030	Entertainment	159,337	150,720	181,782	166,872	-
440032	Advance Tickets	6,607	15,650	2,388	5,388	-
440034	Gate Tickets	104,772	93,890	79,908	85,890	-
440036	Exhibitor Tickets	5,337	5,110	2,648	4,110	-
440038	Booth Rentals	51,016	55,000	60,614	57,500	-
440040	Fair Retail Sales	7,453	7,500	7,419	7,500	-
440048	Attraction Percentages	5,183	5,000	3,930	4,500	-
440054	Fair Major Sponsorships	44,290	55,000	60,170	56,000	-
440302	Fiesta 4H Horse	896	840	760	840	-
440312	Jr Posse	1,256	1,200	940	1,200	-
440318	All Breed Show	598	598	436	598	-
440330	Open Goat Show	255	255	235	255	-
440332	Poultry Show	245	245	270	270	-
440336	Rabbit Show	130	130	215	215	-
440340	Miscellaneous Revenue	961	478	473	478	-
491500	Over/Short	(12)	-	-	-	-
Total Revenue		**$ 413,324**	**$ 391,616**	**$ 402,188**	**$ 391,616**	**$ -**
EXPENSE:						
Salaries and Wages						
519900	Allocated Salaries and Wages	$ 28,853	$ 30,000	$ 26,130	$ 30,000	$ -
Subtotal for Salaries and Wages		**$ 28,853**	**$ 30,000**	**$ 26,130**	**$ 30,000**	**$ -**
Training & Travel						
550000	Training/Travel	$ 2,523	$ 4,485	$ 4,485	$ 4,485	$ -
550005	Mileage Reimbursement	-	150	150	150	-
550020	Per Diem	874	-	-	-	-
Subtotal for Training & Travel		**$ 3,397**	**$ 4,635**	**$ 4,635**	**$ 4,635**	**$ -**
Current Expense						
610100	Reimbursable Sales Tax	$ -	$ -	$ 39	$ -	$ -
619000	Other Services	13,152	31,450	20,450	20,450	-
621000	Subscriptions	441	500	500	500	-
624205	Bank Charges	15,066	6,700	16,666	17,700	-
630000	Special Projects	4,450	5,000	5,000	5,000	-
636000	Marketing And Promotions	35,618	35,565	35,565	35,565	-

2027 Tentative Budget (Continued)

15530195 - County Fair

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
640000	Special Supplies	53,574	10,000	10,000	10,000	-
643500	Complimentary Concessions	4,336	7,000	7,000	7,000	-
651000	Equipment Rental Expense	82,229	94,000	94,000	94,000	-
654000	Service Fees	298,997	308,268	308,268	310,268	-
655000	Board Expenses	113	-	-	-	-
672000	Premiums	15,633	20,000	15,665	18,000	-
Subtotal for Current Expense		**$ 523,609**	**$ 518,483**	**$ 513,153**	**$ 518,483**	**$ -**
Interdepartmental						
810030	Interdept Charges Fleet	$ 153	$ -	$ -	$ -	$ -
811500	Administrative Services	4,928	5,968	5,968	6,397	-
Subtotal for Interdepartmental		**$ 5,081**	**$ 5,968**	**$ 5,968**	**$ 6,397**	**$ -**
Total Expense		**$ 560,940**	**$ 559,086**	**$ 549,886**	**$ 559,515**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ (147,616)**	**$ (167,470)**	**$ (147,698)**	**$ (167,899)**	**$ -**

2027 Tentative Budget

16500000 - Culture Parks and Recreation Admin

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:						
416000	Grants From Local Units	$ 3,000	$ -	$ 1,200	$ -	$ -
440340	Miscellaneous Revenue	-	-	13,614	-	-
495500	Transfers From Other Funds	4,140,913	2,547,721	-	2,413,635	-
Total Revenue		**$ 4,143,913**	**$ 2,547,721**	**$ 14,814**	**$ 2,413,635**	**$ -**
EXPENSE:						
Salaries and Wages						
510000	Salaries And Wages	$ 435,509	$ 455,125	$ 455,125	$ 471,058	$ -
510005	Overtime	927	2,000	2,000	2,000	-
520001	Health/Dental Insurance	45,142	45,598	45,598	45,598	-
520005	Disability	2,078	2,147	2,147	1,494	-
520010	Retirement	75,243	75,637	75,637	74,155	-
520015	FICA	32,382	34,579	34,579	36,036	-
520020	Termination Pool	12,030	12,430	12,430	12,954	-
520025	Workers Comp	5,200	5,387	5,387	5,114	-
Subtotal for Salaries and Wages		**$ 608,511**	**$ 632,903**	**$ 632,903**	**$ 648,409**	**$ -**
Training & Travel						
550000	Training/Travel	$ 19,781	$ 23,304	$ 23,304	$ 23,304	$ -
550005	Mileage Reimbursement	157	1,500	1,500	1,500	-
550020	Per Diem	2,270	-	-	-	-
Subtotal for Training & Travel		**$ 22,208**	**$ 24,804**	**$ 24,804**	**$ 24,804**	**$ -**
Current Expense						
555000	Meals/Entertainment	$ 463	$ 557	$ 557	$ 557	$ -
620000	Office Expense/Supplies	267	500	500	500	-
621000	Subscriptions	3,143	10,982	3,311	10,982	-
624100	Public Relations	714	10,000	1,624	10,000	-
625000	Equipment Maintenance	-	2,000	500	2,000	-
640000	Special Supplies	3,261	5,000	2,687	5,000	-
670000	Contracted Services	-	15,330	-	15,330	-
Subtotal for Current Expense		**$ 7,848**	**$ 44,369**	**$ 9,179**	**$ 44,369**	**$ -**
Debt and Equipment						
761200	Building Improvements	$ -	$ 108,538	$ -	$ 96,487	$ -
765000	Controlled Assets	13,824	5,000	5,000	5,000	-
Subtotal for Debt and Equipment		**$ 13,824**	**$ 113,538**	**$ 5,000**	**$ 101,487**	**$ -**
Interdepartmental						

2027 Tentative Budget (Continued)

16500000 - Culture Parks and Recreation Admin

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
810020	Interdept Charges Telephone	$ 718	$ 718	$ 718	$ 718	$ -
810040	Interdept Charges Computer	2,668	2,668	2,668	2,668	-
810050	Interdept Charg Risk Mgmt	2,349	2,670	2,670	2,399	-
811500	Administrative Services	23,403	37,173	37,173	41,347	-
Subtotal for Interdepartmental		**$ 29,138**	**$ 43,229**	**$ 43,229**	**$ 47,132**	**$ -**
Total Expense		**$ 681,530**	**$ 858,843**	**$ 715,115**	**$ 866,201**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ 3,462,384**	**$ 1,688,878**	**$ (700,301)**	**$ 1,547,434**	**$ -**

2027 Tentative Budget

16505180 - Recreation

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:						
416000	Grants From Local Units	$ 10,104	$ -	$ 10,104	$ -	$ -
440000	Softball Fees	80,538	65,000	78,175	65,000	-
440056	Soccer Fields	10,672	10,000	8,618	10,000	-
440057	Softball Fields	28,587	18,000	26,205	18,000	-
440059	Recreation Hall	25,900	13,000	23,900	13,000	-
440060	Basketball	139,525	123,000	137,485	123,000	-
440062	Sundry Revenue	547	1,000	466	1,000	-
441001	Pavilion Rental	3,025	2,500	2,325	2,500	-
441018	Equipment Rental Revenue	10,086	6,000	10,026	6,000	-
450030	Contracted Vendors Revenue	6,529	5,000	3,028	5,000	-
Total Revenue		**$ 315,512**	**$ 243,500**	**$ 300,332**	**$ 243,500**	**$ -**
EXPENSE:						
Salaries and Wages						
510000	Salaries And Wages	$ 379,556	$ 449,900	$ 371,630	$ 462,794	$ -
510005	Overtime	737	-	505	-	-
510500	Employee Incentives	0	-	-	-	-
520001	Health/Dental Insurance	42,028	44,959	36,389	77,700	-
520005	Disability	724	803	661	561	-
520010	Retirement	26,523	28,799	23,470	27,741	-
520015	FICA	28,034	34,656	28,549	35,404	-
520020	Termination Pool	4,192	4,650	3,811	4,756	-
520025	Workers Comp	4,773	5,842	4,846	5,447	-
Subtotal for Salaries and Wages		**$ 486,566**	**$ 569,609**	**$ 469,861**	**$ 614,403**	**$ -**
Training & Travel						
550000	Training/Travel	$ 1,485	$ 1,350	$ 1,350	$ 1,350	$ -
Subtotal for Training & Travel		**$ 1,485**	**$ 1,350**	**$ 1,350**	**$ 1,350**	**$ -**
Current Expense						
555000	Meals/Entertainment	$ 33	$ -	$ -	$ -	$ -
610100	Reimbursable Sales Tax	-	-	6	-	-
620000	Office Expense/Supplies	499	500	676	500	-
624205	Bank Charges	(896)	4,000	643	4,000	-
625000	Equipment Maintenance	6,119	7,500	6,488	7,500	-
625200	Fuel Expense	1,880	2,500	1,812	2,500	-
626000	Building Maintenance	26,665	27,000	32,067	31,000	-

2027 Tentative Budget (Continued)

16505180 - Recreation

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
627000	Utilities	59,712	60,519	57,908	60,519	-
640000	Special Supplies	8,684	13,300	11,522	13,300	-
641000	League Prizes	9,097	10,000	7,324	10,000	-
654000	Service Fees	2,000	2,000	2,573	2,000	-
Subtotal for Current Expense		**$ 113,792**	**$ 127,319**	**$ 121,019**	**$ 131,319**	**$ -**
Debt and Equipment						
761200	Building Improvements	$ 79,627	$ 85,000	$ 100,000	$ -	$ -
761400	Improvements	-	10,000	-	-	-
764000	Capital Equipment	11,349	17,200	12,000	6,500	-
765000	Controlled Assets	2,875	4,000	4,000	4,000	-
Subtotal for Debt and Equipment		**$ 93,851**	**$ 116,200**	**$ 116,000**	**$ 10,500**	**$ -**
Interdepartmental						
810010	Interdept Charges Print Copy	$ 1,492	$ 2,043	$ 859	$ 819	$ -
810020	Interdept Charges Telephone	1,437	1,796	1,796	1,796	-
810030	Interdept Charges Fleet	262	225	225	225	-
810040	Interdept Charges Computer	2,457	2,457	2,457	2,472	-
810050	Interdept Charg Risk Mgmt	13,457	14,203	14,203	12,099	-
811500	Administrative Services	36,497	39,780	39,780	42,992	-
Subtotal for Interdepartmental		**$ 55,602**	**$ 60,504**	**$ 59,320**	**$ 60,403**	**$ -**
Total Expense		**$ 751,296**	**$ 874,982**	**$ 767,549**	**$ 817,975**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ (435,784)**	**$ (631,482)**	**$ (467,217)**	**$ (574,475)**	**$ -**

2027 Tentative Budget

16510000 - Parks Admin

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:						
491500	Over/Short	$ -	$ -	$ 436	$ -	$ -
496000	Sale Of Fixed Assets	-	8,250	8,250	-	-
Total Revenue		**$ -**	**$ 8,250**	**$ 8,686**	**$ -**	**$ -**
EXPENSE:						
Salaries and Wages						
510000	Salaries And Wages	$ 328,386	$ 349,998	$ 350,000	$ 358,400	$ -
510005	Overtime	1,347	-	635	-	-
520001	Health/Dental Insurance	56,209	62,353	69,500	70,536	-
520005	Disability	1,483	1,526	40	1,055	-
520010	Retirement	53,368	53,432	52,140	51,509	-
520015	FICA	24,713	26,775	27,000	27,418	-
520020	Termination Pool	8,580	8,836	8,900	9,060	-
520025	Workers Comp	4,646	4,970	5,250	4,623	-
Subtotal for Salaries and Wages		**$ 478,733**	**$ 507,890**	**$ 513,465**	**$ 522,601**	**$ -**
Training & Travel						
550000	Training/Travel	$ 9,576	$ 5,000	$ 5,000	$ 5,000	$ -
550005	Mileage Reimbursement	939	1,300	300	500	-
Subtotal for Training & Travel		**$ 10,515**	**$ 6,300**	**$ 5,300**	**$ 5,500**	**$ -**
Current Expense						
555000	Meals/Entertainment	$ 295	$ 300	$ 230	$ 750	$ -
610100	Reimbursable Sales Tax	(5)	-	-	-	-
620000	Office Expense/Supplies	220	550	408	550	-
621000	Subscriptions	429	750	506	750	-
624205	Bank Charges	2,939	3,500	2,707	3,500	-
625000	Equipment Maintenance	28,803	30,000	26,119	30,000	-
625200	Fuel Expense	19,622	20,000	20,000	20,000	-
626000	Building Maintenance	778	-	298	-	-
630000	Special Projects	2,265	30,000	20,000	12,000	-
640016	Personal protective equipment	3,890	4,000	2,286	4,000	-
654000	Service Fees	1,000	1,000	1,000	1,000	-
Subtotal for Current Expense		**$ 60,238**	**$ 90,100**	**$ 73,554**	**$ 72,550**	**$ -**
Debt and Equipment						
764000	Capital Equipment	$ 28,749	$ 103,250	$ 95,000	$ 80,525	$ -
Subtotal for Debt and Equipment		**$ 28,749**	**$ 103,250**	**$ 95,000**	**$ 80,525**	**$ -**

2027 Tentative Budget (Continued)

16510000 - Parks Admin

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
Interdepartmental						
810020	Interdept Charges Telephone	$ 6,106	$ 6,106	$ 6,106	$ 6,106	$ -
810030	Interdept Charges Fleet	9,843	9,843	9,843	10,068	-
810050	Interdept Charg Risk Mgmt	17,289	18,917	18,917	17,736	-
811500	Administrative Services	29,510	26,104	26,104	25,645	-
Subtotal for Interdepartmental		**$ 62,748**	**$ 60,970**	**$ 60,970**	**$ 59,555**	**$ -**
Total Expense		**$ 640,983**	**$ 768,510**	**$ 748,288**	**$ 740,731**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ (640,983)**	**$ (760,260)**	**$ (739,602)**	**$ (740,731)**	**$ -**

2027 Tentative Budget

16510170 - Parks Ft Buenaventura

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:						
416000	Grants From Local Units	$ 3,500	$ 1,800	$ 1,800	$ 1,800	$ -
440340	Miscellaneous Revenue	94	-	126	-	-
440528	Sponsorships	-	1,000	-	1,000	-
441000	Rent Revenue	10,908	12,000	9,321	12,000	-
441002	Event Rental	3,080	3,000	5,680	3,000	-
441006	Camp Sites	21,197	22,000	20,553	22,000	-
441008	Day Use	2,930	850	575	850	-
441010	Canoe Rental	105	25	-	25	-
441012	Ticket Sales	10,365	11,000	16,943	11,000	-
441013	Leagues and Classes	11,712	1,000	8,342	1,000	-
441014	Vendor Fees	14,333	14,000	12,775	14,000	-
441018	Equipment Rental Revenue	195	400	170	400	-
450030	Contracted Vendors Revenue	6,069	7,200	6,074	7,200	-
450035	Retail Revenue	-	-	14	-	-
490500	Donations	161	-	444	-	-
Total Revenue		**$ 84,648**	**$ 74,275**	**$ 82,817**	**$ 74,275**	**$ -**
EXPENSE:						
Salaries and Wages						
510000	Salaries And Wages	$ 34,756	$ 27,169	$ 33,311	$ 27,700	$ -
520015	FICA	2,659	2,078	2,548	2,119	-
520025	Workers Comp	493	386	473	357	-
Subtotal for Salaries and Wages		**$ 37,908**	**$ 29,633**	**$ 36,332**	**$ 30,176**	**$ -**
Current Expense						
624205	Bank Charges	$ (245)	$ -	$ 550	$ -	$ -
626000	Building Maintenance	9,883	12,051	11,138	12,051	-
627000	Utilities	12,694	12,752	10,144	12,752	-
628600	Telephone	695	678	709	678	-
640000	Special Supplies	2,674	2,721	2,516	2,721	-
Subtotal for Current Expense		**$ 25,700**	**$ 28,202**	**$ 25,056**	**$ 28,202**	**$ -**
Debt and Equipment						
761400	Improvements	$ 1,800	$ -	$ -	$ -	$ -
Subtotal for Debt and Equipment		**$ 1,800**	**$ -**	**$ -**	**$ -**	**$ -**

2027 Tentative Budget (Continued)

16510170 - Parks Ft Buenaventura

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
Interdepartmental						
811500	Administrative Services	$ 3,736	$ 3,637	$ 3,637	$ 3,763	$ -
Subtotal for Interdepartmental		**$ 3,736**	**$ 3,637**	**$ 3,637**	**$ 3,763**	**$ -**
Total Expense		**$ 69,144**	**$ 61,472**	**$ 65,026**	**$ 62,141**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ 15,504**	**$ 12,803**	**$ 17,791**	**$ 12,134**	**$ -**

2027 Tentative Budget

16510172 - Parks North Fork

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:						
416000	Grants From Local Units	$ 122,524	$ 7,251	$ -	$ -	$ -
441000	Rent Revenue	50,191	40,100	47,442	45,100	-
441002	Event Rental	28,143	8,500	29,245	13,500	-
441004	Stall Rental	1,050	400	850	400	-
441006	Camp Sites	141,562	145,000	125,682	145,000	-
441016	Overnight Parking	485	80	485	480	-
441018	Equipment Rental Revenue	-	400	-	-	-
450035	Retail Revenue	6,139	3,000	4,153	3,000	-
490500	Donations	-	-	16	-	-
Total Revenue		**$ 350,093**	**$ 204,731**	**$ 207,873**	**$ 207,480**	**$ -**
EXPENSE:						
Salaries and Wages						
510000	Salaries And Wages	$ 44,454	$ 59,426	$ 46,029	$ 61,041	$ -
520015	FICA	3,401	4,546	3,521	4,670	-
520025	Workers Comp	631	844	669	787	-
Subtotal for Salaries and Wages		**$ 48,486**	**$ 64,816**	**$ 50,219**	**$ 66,498**	**$ -**
Current Expense						
624205	Bank Charges	$ 2,974	$ 3,300	$ 2,773	$ 3,300	$ -
626000	Building Maintenance	19,073	15,500	13,872	15,500	-
627000	Utilities	3,462	3,900	3,381	3,900	-
628600	Telephone	-	1,225	-	1,225	-
640000	Special Supplies	1,864	2,000	322	2,000	-
Subtotal for Current Expense		**$ 27,373**	**$ 25,925**	**$ 20,348**	**$ 25,925**	**$ -**
Debt and Equipment						
761200	Building Improvements	$ 236,826	$ 103,914	$ 103,914	$ -	$ -
761400	Improvements	19,566	10,000	10,000	-	-
764000	Capital Equipment	9,449	-	-	-	-
765000	Controlled Assets	2,595	2,000	2,000	2,000	-
Subtotal for Debt and Equipment		**$ 268,436**	**$ 115,914**	**$ 115,914**	**$ 2,000**	**$ -**
Interdepartmental						
811500	Administrative Services	$ 6,164	$ 7,672	$ 7,672	$ 10,116	$ -
Subtotal for Interdepartmental		**$ 6,164**	**$ 7,672**	**$ 7,672**	**$ 10,116**	**$ -**
Total Expense		**$ 350,459**	**$ 214,327**	**$ 194,152**	**$ 104,539**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ (366)**	**$ (9,596)**	**$ 13,721**	**$ 102,941**	**$ -**

2027 Tentative Budget

16510174 - Parks Weber Memorial

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:						
441000	Rent Revenue	$ 37,551	$ 40,000	$ 37,731	$ 35,000	$ -
441002	Event Rental	5,940	-	5,748	5,000	-
441006	Camp Sites	61,064	75,000	53,851	65,000	-
441016	Overnight Parking	140	100	130	100	-
450035	Retail Revenue	2,435	2,000	1,297	2,000	-
Total Revenue		**$ 107,130**	**$ 117,100**	**$ 98,757**	**$ 107,100**	**$ -**
EXPENSE:						
Salaries and Wages						
510000	Salaries And Wages	$ 26,933	$ 29,234	$ 25,112	$ 29,814	$ -
520015	FICA	2,060	2,236	1,921	2,281	-
520025	Workers Comp	382	415	357	385	-
Subtotal for Salaries and Wages		**$ 29,376**	**$ 31,885**	**$ 27,389**	**$ 32,480**	**$ -**
Training & Travel						
550005	Mileage Reimbursement	$ 800	$ 720	$ 1,600	$ 1,520	$ -
Subtotal for Training & Travel		**$ 800**	**$ 720**	**$ 1,600**	**$ 1,520**	**$ -**
Current Expense						
624205	Bank Charges	$ 714	$ 1,250	$ 715	$ 1,250	$ -
626000	Building Maintenance	10,196	10,000	11,765	10,000	-
627000	Utilities	6,528	5,700	4,743	5,700	-
628600	Telephone	-	560	-	560	-
640000	Special Supplies	973	1,000	238	1,000	-
Subtotal for Current Expense		**$ 18,412**	**$ 18,510**	**$ 17,461**	**$ 18,510**	**$ -**
Debt and Equipment						
761400	Improvements	$ -	$ 10,000	$ 10,000	$ 10,000	$ -
765000	Controlled Assets	1,024	1,100	1,100	1,100	-
Subtotal for Debt and Equipment		**$ 1,024**	**$ 11,100**	**$ 11,100**	**$ 11,100**	**$ -**
Interdepartmental						
811500	Administrative Services	$ 2,890	$ 3,195	$ 3,195	$ 3,398	$ -
Subtotal for Interdepartmental		**$ 2,890**	**$ 3,195**	**$ 3,195**	**$ 3,398**	**$ -**
Total Expense		**$ 52,502**	**$ 65,410**	**$ 60,745**	**$ 67,008**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ 54,628**	**$ 51,690**	**$ 38,012**	**$ 40,092**	**$ -**

2027 Tentative Budget

16510175 - Pineview Dam

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:						
440340	Miscellaneous Revenue	$ 27,180	$ 30,000	$ 54,902	$ 30,000	$ -
Total Revenue		**$ 27,180**	**$ 30,000**	**$ 54,902**	**$ 30,000**	**$ -**
EXPENSE:						
Current Expense						
626000	Building Maintenance	$ 4,360	$ 6,000	$ 4,013	$ 6,000	$ -
640000	Special Supplies	-	-	2,023	-	-
Subtotal for Current Expense		**$ 4,360**	**$ 6,000**	**$ 6,036**	**$ 6,000**	**$ -**
Interdepartmental						
811500	Administrative Services	$ 65	$ 47	$ 47	$ 86	$ -
Subtotal for Interdepartmental		**$ 65**	**$ 47**	**$ 47**	**$ 86**	**$ -**
Total Expense		**$ 4,425**	**$ 6,047**	**$ 6,083**	**$ 6,086**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ 22,754**	**$ 23,953**	**$ 48,819**	**$ 23,914**	**$ -**

2027 Tentative Budget

16510176 - Observatory Park

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:						
440528	Sponsorships	$ 10,500	$ 10,000	$ 4,138	$ 10,000	$ -
441002	Event Rental	3,851	2,400	600	2,400	-
441012	Ticket Sales	90,849	90,000	89,454	90,000	-
441013	Leagues and Classes	36,505	36,500	35,920	36,500	-
441014	Vendor Fees	25,394	19,000	27,960	19,000	-
441018	Equipment Rental Revenue	3,917	5,000	4,289	5,000	-
450035	Retail Revenue	4,348	5,600	3,883	5,600	-
491500	Over/Short	(4)	-	1	-	-
Total Revenue		**$ 175,360**	**$ 168,500**	**$ 166,245**	**$ 168,500**	**$ -**
EXPENSE:						
Salaries and Wages						
510000	Salaries And Wages	$ 178,216	$ 172,888	$ 172,888	$ 172,811	$ -
510005	Overtime	41	-	12	-	-
520001	Health/Dental Insurance	19,101	21,141	21,141	790	-
520005	Disability	365	377	377	250	-
520010	Retirement	14,168	14,261	14,261	13,254	-
520015	FICA	13,371	13,226	13,226	13,220	-
520020	Termination Pool	2,113	2,182	2,182	2,148	-
520025	Workers Comp	2,500	2,455	2,455	2,229	-
Subtotal for Salaries and Wages		**$ 229,875**	**$ 226,530**	**$ 226,542**	**$ 204,702**	**$ -**
Training & Travel						
550000	Training/Travel	$ 747	$ 1,125	$ -	$ 1,125	$ -
Subtotal for Training & Travel		**$ 747**	**$ 1,125**	**$ -**	**$ 1,125**	**$ -**
Current Expense						
555000	Meals/Entertainment	$ -	$ 750	$ 140	$ 300	$ -
620000	Office Expense/Supplies	1,025	2,000	1,094	2,000	-
621000	Subscriptions	713	1,000	735	1,000	-
624205	Bank Charges	3,874	3,400	3,917	3,400	-
625000	Equipment Maintenance	754	2,750	475	2,750	-
625200	Fuel Expense	581	2,400	1,000	2,400	-
626000	Building Maintenance	15,407	18,850	16,218	18,850	-
627000	Utilities	12,685	20,000	14,634	20,000	-
628000	Telephone	3,444	3,600	3,444	3,600	-
636000	Marketing And Promotions	-	500	-	500	-

2027 Tentative Budget (Continued)

16510176 - Observatory Park

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
640000	Special Supplies	27,148	28,000	17,305	28,000	-
641000	League Prizes	8,658	5,000	6,488	5,000	-
641500	Tournament Prizes	-	1,500	-	1,500	-
Subtotal for Current Expense		**$ 74,289**	**$ 89,750**	**$ 65,449**	**$ 89,300**	**$ -**
Debt and Equipment						
761200	Building Improvements	$ 42,756	$ -	$ -	$ -	$ -
765000	Controlled Assets	946	1,000	-	1,000	-
Subtotal for Debt and Equipment		**$ 43,702**	**$ 1,000**	**$ -**	**$ 1,000**	**$ -**
Interdepartmental						
810020	Interdept Charges Telephone	$ 718	$ 718	$ 718	$ 718	$ -
810040	Interdept Charges Computer	761	761	761	768	-
811500	Administrative Services	13,163	14,295	14,295	15,864	-
Subtotal for Interdepartmental		**$ 14,643**	**$ 15,774**	**$ 15,774**	**$ 17,350**	**$ -**
Total Expense		**$ 363,256**	**$ 334,180**	**$ 307,766**	**$ 313,477**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ (187,896)**	**$ (165,680)**	**$ (141,521)**	**$ (144,977)**	**$ -**

2027 Tentative Budget

16560000 - Gun Range

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:						
416000	Grants From Local Units	$ -	$ -	$ 3,000	$ -	$ -
430050	Service Fees	137,779	130,000	132,889	130,000	-
432000	Other Fees	93,500	89,500	98,660	89,500	-
440528	Sponsorships	-	2,000	-	2,000	-
440544	Retail Revenue	85,495	77,000	84,917	77,000	-
440546	Miscellaneous Revenue	36,236	55,000	55,866	55,000	-
441002	Event Rental	20,498	15,000	21,545	15,000	-
491500	Over/Short	14	-	-	-	-
Total Revenue		**$ 373,523**	**$ 368,500**	**$ 396,877**	**$ 368,500**	**$ -**
EXPENSE:						
Salaries and Wages						
510000	Salaries And Wages	$ 211,219	$ 241,564	$ 237,000	$ 248,985	$ -
510005	Overtime	284	-	284	-	-
520001	Health/Dental Insurance	45,743	47,042	47,700	47,240	-
520005	Disability	861	902	25	634	-
520010	Retirement	28,766	30,738	28,542	29,848	-
520015	FICA	14,974	18,480	16,700	19,047	-
520020	Termination Pool	4,984	5,221	5,200	5,404	-
520025	Workers Comp	1,321	1,733	1,650	1,627	-
Subtotal for Salaries and Wages		**$ 308,152**	**$ 345,680**	**$ 337,101**	**$ 352,785**	**$ -**
Training & Travel						
550000	Training/Travel	$ 2,000	$ 1,800	$ 1,361	$ 1,800	$ -
Subtotal for Training & Travel		**$ 2,000**	**$ 1,800**	**$ 1,361**	**$ 1,800**	**$ -**
Current Expense						
555000	Meals/Entertainment	$ 4,473	$ 5,000	$ 4,678	$ 5,000	$ -
620000	Office Expense/Supplies	1,255	2,500	1,047	2,500	-
624205	Bank Charges	10,675	11,000	10,582	11,000	-
625000	Equipment Maintenance	9,899	25,000	16,315	25,000	-
625200	Fuel Expense	789	3,000	1,541	3,000	-
626000	Building Maintenance	16,728	70,000	43,858	70,000	-
627000	Utilities	44,205	44,500	43,783	44,500	-
628000	Telephone	3,444	3,600	3,444	3,600	-
640000	Special Supplies	9,917	15,000	10,562	15,000	-
640022	Quartermaster	6,220	4,000	4,602	4,000	-

2027 Tentative Budget (Continued)

16560000 - Gun Range

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
640034	Pro Shop Inventory	29,958	24,000	22,875	24,000	-
640036	Cleaning Supplies	4,656	6,000	6,835	6,000	-
Subtotal for Current Expense		**$ 142,219**	**$ 213,600**	**$ 170,123**	**$ 213,600**	**$ -**
Debt and Equipment						
764000	Capital Equipment	$ -	$ 231,000	$ 200,000	$ 25,000	$ -
765000	Controlled Assets	13,695	5,000	5,000	5,000	-
Subtotal for Debt and Equipment		**$ 13,695**	**$ 236,000**	**$ 205,000**	**$ 30,000**	**$ -**
Interdepartmental						
810020	Interdept Charges Telephone	$ 1,796	$ 2,155	$ 2,155	$ 2,155	$ -
810030	Interdept Charges Fleet	225	225	225	225	-
810040	Interdept Charges Computer	1,368	1,368	1,368	1,412	-
810050	Interdept Charg Risk Mgmt	12,126	12,867	12,867	11,885	-
811500	Administrative Services	16,453	19,513	19,513	20,970	-
Subtotal for Interdepartmental		**$ 31,968**	**$ 36,128**	**$ 36,128**	**$ 36,647**	**$ -**
Total Expense		**$ 498,034**	**$ 833,208**	**$ 749,712**	**$ 634,832**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ (124,511)**	**$ (464,708)**	**$ (352,835)**	**$ (266,332)**	**$ -**

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.

2027 Tentative Budget by Fund

Library Fund

	2025 Actual	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:				
Taxes and Other Revenue				
Charges For Services	$ 137,567	$ 122,711	$ 120,963	$ -
Intergovernmental	38,740	30,866	30,866	-
License And Fees	698,976	608,000	608,000	-
Other Financing	3,529,709	45,867	45,867	-
Taxes	14,765,071	15,501,504	15,808,289	-
Taxes and Other Revenue	**$ 19,170,063**	**$ 16,308,948**	**$ 16,613,985**	**$ -**
Total Revenue	**$ 19,170,063**	**$ 16,308,948**	**$ 16,613,985**	**$ -**
EXPENSE:				
Library Services				
Library	$ 14,904,558	$ 16,919,902	$ 17,601,275	$ -
Library Services	**$ 14,904,558**	**$ 16,919,902**	**$ 17,601,275**	**$ -**
Total Expense	**$ 14,904,558**	**$ 16,919,902**	**$ 17,601,275**	**$ -**
Library Fund - Additions to (Uses of) Fund Balance	**$ 4,265,505**	**$ (610,954)**	**$ (987,290)**	**$ -**

2027 Tentative Budget

20600000 - Library System

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:						
401000	Current Property Taxes	$ 14,370,713	$ 14,918,000	$ 15,030,600	$ 15,333,000	$ -
401005	Interest on Current Prop Tax	41,144	49,289	44,904	49,289	-
401010	Delinquent Taxes	338,342	320,000	408,000	408,000	-
401020	Interest On Delinquent Taxes	14,871	14,000	18,000	18,000	-
415000	State Grants	38,740	23,000	30,866	30,866	-
420000	Registered Vehicle Fees	698,976	722,000	608,000	608,000	-
432052	Book Replacement Fees	31,770	33,000	25,633	25,633	-
441000	Rent Revenue	5,550	23,000	9,311	9,311	-
441005	Meeting Room Rent	30,823	28,000	25,951	25,951	-
445000	Fines And Fees	69,424	74,000	61,816	60,068	-
491000	Sundry Revenue	45,442	55,000	45,867	45,867	-
491500	Over/Short	(7)	-	-	-	-
495500	Transfers From Other Funds	3,358,914	-	-	-	-
497500	Interest	125,359	-	-	-	-
Total Revenue		**$19,170,063**	**$ 16,259,289**	**$ 16,308,948**	**$ 16,613,985**	**$ -**
EXPENSE:						
Salaries and Wages						
510000	Salaries And Wages	$ 7,154,644	$ 8,106,016	$ 7,965,351	$ 8,433,369	$ -
510005	Overtime	58,712	91,000	70,000	64,000	-
510500	Employee Incentives	12,020	25,244	8,000	8,000	-
520001	Health/Dental Insurance	1,029,767	1,237,588	1,211,032	1,253,572	-
520005	Disability	33,765	37,811	33,844	26,971	-
520010	Retirement	1,211,977	1,332,140	1,310,734	1,302,189	-
520015	FICA	541,955	620,110	609,349	645,153	-
520020	Termination Pool	195,959	218,908	219,047	227,851	-
520025	Workers Comp	10,092	11,935	7,169	11,838	-
Subtotal for Salaries and Wages		**$ 10,248,891**	**$ 11,680,752**	**$ 11,434,527**	**$ 11,972,943**	**$ -**
Training & Travel						
550000	Training/Travel	$ 19,562	$ 41,672	$ 40,672	$ 46,621	$ -
550010	Transportation	5,900	6,000	6,000	6,000	-
550015	Lodging	9,374	9,000	3,300	5,000	-
550020	Per Diem	486	-	-	-	-
Subtotal for Training & Travel		**$ 35,322**	**$ 56,672**	**$ 49,972**	**$ 57,621**	**$ -**

2027 Tentative Budget (Continued)

20600000 - Library System

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
Current Expense						
610100	Reimbursable Sales Tax	$ (1)	$ -	$ -	$ -	$ -
620000	Office Expense/Supplies	30,646	36,702	31,000	35,119	-
620010	Postage	11,987	20,426	11,471	10,000	-
624205	Bank Charges	7,044	6,000	6,000	6,500	-
625000	Equipment Maintenance	191,943	344,461	325,000	335,913	-
625100	Vehicle Maintenance	1,668	2,950	2,200	5,350	-
625200	Fuel Expense	4,587	10,262	7,000	9,590	-
625300	Software Maint	426,437	507,378	500,000	545,535	-
626000	Building Maintenance	588,505	498,100	535,000	558,828	-
627000	Utilities	421,882	422,044	415,000	459,123	-
628000	Telephone	19,285	26,517	23,000	26,517	-
635000	Special Services	234,310	349,119	347,000	371,044	-
640000	Special Supplies	299,626	359,926	335,000	370,031	-
Subtotal for Current Expense		**$ 2,237,918**	**$ 2,583,885**	**$ 2,537,671**	**$ 2,733,550**	**$ -**
Debt and Equipment						
761200	Building Improvements	$ 243,561	$ 656,757	$ 579,000	$ 552,750	$ -
764000	Capital Equipment	131,131	118,064	118,000	102,000	-
765000	Controlled Assets	50,157	148,629	112,269	94,191	-
771000	Library Books/Materials	1,412,141	1,505,156	1,505,156	1,505,156	-
Subtotal for Debt and Equipment		**$ 1,836,989**	**$ 2,428,606**	**$ 2,314,425**	**$ 2,254,097**	**$ -**
Interdepartmental						
810010	Interdept Charges Print Copy	$ 12,874	$ 14,000	$ 15,218	$ 8,602	$ -
810050	Interdept Charg Risk Mgmt	239,563	250,019	250,019	231,242	-
811500	Administrative Services	293,001	318,070	318,070	343,220	-
Subtotal for Interdepartmental		**$ 545,438**	**$ 582,089**	**$ 583,307**	**$ 583,064**	**$ -**
Total Expense		**$ 14,904,558**	**$ 17,332,004**	**$ 16,919,902**	**$17,601,275**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ 4,265,505**	**$ (1,072,715)**	**$ (610,954)**	**$ (987,290)**	**$ -**

Paramedic Fund

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

2027 Tentative Budget by Fund

Paramedic Fund

	2025 Actual	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:				
Taxes and Other Revenue				
License And Fees	$ 173,516	$ 151,000	$ 151,000	$ -
Other Financing	79,613	50,000	1,550,000	-
Taxes	3,666,046	3,857,855	3,934,492	-
Taxes and Other Revenue	**$ 3,919,175**	**$ 4,058,855**	**$ 5,635,492**	**$ -**
Total Revenue	**$ 3,919,175**	**$ 4,058,855**	**$ 5,635,492**	**$ -**
EXPENSE:				
Public Safety				
Paramedic	$ 4,369,647	$ 5,345,379	$ 5,354,692	$ -
Public Safety	**$ 4,369,647**	**$ 5,345,379**	**$ 5,354,692**	**$ -**
Total Expense	**$ 4,369,647**	**$ 5,345,379**	**$ 5,354,692**	**$ -**
Paramedic Fund - Additions to (Uses of) Fund Balance	**$ (450,472)**	**$ (1,286,524)**	**$ 280,800**	**$ -**

2027 Tentative Budget

20250000 - Paramedic

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:						
401000	Current Property Taxes	$ 3,566,748	$ 3,703,000	$ 3,739,700	$ 3,815,000	$ -
401005	Interest on Current Prop Tax	10,212	12,492	11,155	12,492	-
401010	Delinquent Taxes	85,269	82,000	102,000	102,000	-
401020	Interest On Delinquent Taxes	3,817	4,000	5,000	5,000	-
420000	Registered Vehicle Fees	173,516	180,000	151,000	151,000	-
495500	Transfers From Other Funds	-	-	-	1,500,000	-
497500	Interest	79,613	50,000	50,000	50,000	-
Total Revenue		**$ 3,919,175**	**$ 4,031,492**	**$ 4,058,855**	**$ 5,635,492**	**$ -**
EXPENSE:						
Training & Travel						
550000	Training/Travel	$ 58,500	$ 58,500	$ 58,500	$ 29,250	$ -
Subtotal for Training & Travel		**$ 58,500**	**$ 58,500**	**$ 58,500**	**$ 29,250**	**$ -**
Current Expense						
612000	Approp To Other Agency	$ 59,400	$ 64,800	$ 64,800	$ 32,400	$ -
625000	Equipment Maintenance	1,367	-	-	-	-
625100	Vehicle Maintenance	21,000	-	-	-	-
640000	Special Supplies	39,640	-	-	-	-
654000	Service Fees	75,135	144,000	80,000	80,000	-
670000	Contracted Services	3,861,000	4,448,383	4,448,385	4,604,078	-
Subtotal for Current Expense		**$ 4,057,542**	**$ 4,657,183**	**$ 4,593,185**	**$ 4,716,478**	**$ -**
Debt and Equipment						
764000	Capital Equipment	$ 220,075	$ 610,056	$ 610,056	$ 542,000	$ -
765000	Controlled Assets	-	41,000	41,000	20,500	-
Subtotal for Debt and Equipment		**$ 220,075**	**$ 651,056**	**$ 651,056**	**$ 562,500**	**$ -**
Interdepartmental						
811500	Administrative Services	$ 33,531	$ 42,638	$ 42,638	$ 46,464	$ -
Subtotal for Interdepartmental		**$ 33,531**	**$ 42,638**	**$ 42,638**	**$ 46,464**	**$ -**
Total Expense		**$ 4,369,647**	**$ 5,409,377**	**$ 5,345,379**	**$ 5,354,692**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ (450,472)**	**$ (1,377,885)**	**$ (1,286,524)**	**$ 280,800**	**$ -**

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.

2027 Tentative Budget by Fund

Transportation Development

	2025 Actual	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:				
Taxes and Other Revenue				
License And Fees	$ 2,436,336	$ 2,324,000	$ 2,000,000	$ -
Other Financing	3,873,116	2,200,000	2,200,000	-
Taxes	62,278,996	64,163,437	66,569,568	-
Taxes and Other Revenue	**$ 68,588,447**	**$ 68,687,437**	**$ 70,769,568**	**$ -**
Total Revenue	**$ 68,588,447**	**$ 68,687,437**	**$ 70,769,568**	**$ -**
EXPENSE:				
Streets And Public Improvement				
Corridor Preservation	$ 857,944	$ 2,759,998	$ 11,412,452	$ -
Local Transportation Sales Tax	8,678,034	8,258,880	8,528,340	-
WACOG Sales Tax	49,410,705	57,035,248	67,963,214	-
Streets And Public Improvement	**$ 58,946,683**	**$ 68,054,126**	**$ 87,904,006**	**$ -**
Total Expense	**$ 58,946,683**	**$ 68,054,126**	**$ 87,904,006**	**$ -**
Transportation Development - Additions to (Uses of) Fund Balance	**$ 9,641,765**	**$ 633,311**	**$ (17,134,438)**	**$ -**

2027 Tentative Budget

21305000 - WACOG Sales Tax

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:						
405020	Transportation Sales Tax	$ 12,214,509	$ 16,947,000	$ 12,703,089	$ 13,179,455	$ -
405023	Transport Sales Tax - Corridor	4,002,894	-	4,163,010	4,319,123	-
405025	Sales Tax Passthrough	35,876,669	35,392,000	37,311,736	38,710,925	-
497500	Interest	2,323,335	-	2,000,000	2,000,000	-
Total Revenue		**$ 54,417,407**	**$ 52,339,000**	**$56,177,835**	**$ 58,209,503**	**$ -**
EXPENSE:						
Current Expense						
630000	Special Projects	$ 13,534,036	$ 33,567,551	$ 19,723,512	$ 29,252,289	$ -
635070	Transportation Services	35,876,669	35,392,000	37,311,736	38,710,925	-
Subtotal for Current Expense		**$ 49,410,705**	**$ 68,959,551**	**$ 57,035,248**	**$ 67,963,214**	**$ -**
Total Expense		**$ 49,410,705**	**$ 68,959,551**	**$ 57,035,248**	**$ 67,963,214**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ 5,006,702**	**$ (16,620,551)**	**$ (857,413)**	**$ (9,753,711)**	**$ -**

2027 Tentative Budget

21310000 - Corridor Preservation

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:						
420000	Registered Vehicle Fees	$ 2,436,336	$ 2,324,000	$ 2,324,000	$ 2,000,000	$ -
497500	Interest	858,665	200,000	200,000	200,000	-
Total Revenue		**$ 3,295,001**	**$ 2,524,000**	**$ 2,524,000**	**$ 2,200,000**	**$ -**
EXPENSE:						
Current Expense						
630000	Special Projects	$ 711,588	$ 8,833,483	$ 2,609,251	$ 11,257,183	$ -
Subtotal for Current Expense		**$ 711,588**	**$ 8,833,483**	**$ 2,609,251**	**$ 11,257,183**	**$ -**
Interdepartmental						
811500	Administrative Services	$ 146,356	$ 150,000	$ 150,747	$ 155,269	$ -
Subtotal for Interdepartmental		**$ 146,356**	**$ 150,000**	**$ 150,747**	**$ 155,269**	**$ -**
Total Expense		**$ 857,944**	**$ 8,983,483**	**$ 2,759,998**	**$ 11,412,452**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ 2,437,057**	**$ (6,459,483)**	**$ (235,998)**	**$ (9,212,452)**	**$ -**

2027 Tentative Budget

21320000 - Local Transportation Sales Tax

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:						
405020	Transportation Sales Tax	$ 3,261,261	$ 3,259,800	$ 3,226,722	$ 3,347,725	$ -
405022	Transport Sales Tax - Local	401,325	200,000	305,436	316,890	-
405025	Sales Tax Passthrough	6,522,338	6,520,000	6,453,444	6,695,450	-
491000	Sundry Revenue	94,701	-	-	-	-
497500	Interest	596,415	-	-	-	-
Total Revenue		**$ 10,876,039**	**$ 9,979,800**	**$ 9,985,602**	**$ 10,360,065**	**$ -**
EXPENSE:						
Current Expense						
612000	Approp To Other Agency	$ 113,124	$ -	$ -	$ -	$ -
630000	Special Projects	1,333,760	5,187,862	1,500,000	1,516,000	-
635070	Transportation Services	6,522,338	6,520,000	6,453,444	6,695,450	-
670000	Contracted Services	301,685	-	-	-	-
Subtotal for Current Expense		**$ 8,270,907**	**$ 11,707,862**	**$ 7,953,444**	**$ 8,211,450**	**$ -**
Debt and Equipment						
760500	Infrastructure	$ 5,803	$ 1,075,000	$ -	$ -	$ -
Subtotal for Debt and Equipment		**$ 5,803**	**$ 1,075,000**	**$ -**	**$ -**	**$ -**
Interdepartmental						
850000	Transfers To Other Funds	$ 401,325	$ 200,000	$ 305,436	$ 316,890	$ -
Subtotal for Interdepartmental		**$ 401,325**	**$ 200,000**	**$ 305,436**	**$ 316,890**	**$ -**
Total Expense		**$ 8,678,034**	**$ 12,982,862**	**$ 8,258,880**	**$ 8,528,340**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ 2,198,005**	**$ (3,003,062)**	**$ 1,726,722**	**$ 1,831,725**	**$ -**

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.

2027 Tentative Budget by Fund

Redevelopment Agency Fund

	2025 Actual	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:				
Taxes and Other Revenue				
Intergovernmental	$ 901,678	$ 1,540,685	$ 1,550,000	$ -
Taxes	3,379,012	3,969,121	4,000,000	-
Taxes and Other Revenue	**$ 4,280,690**	**$ 5,509,806**	**$ 5,550,000**	**$ -**
Total Revenue	**$ 4,280,690**	**$ 5,509,806**	**$ 5,550,000**	**$ -**
EXPENSE:				
Streets And Public Improvement				
Redevelopment Agency	$ 4,276,979	$ 5,509,806	$ 5,550,000	$ -
Streets And Public Improvement	**$ 4,276,979**	**$ 5,509,806**	**$ 5,550,000**	**$ -**
Total Expense	**$ 4,276,979**	**$ 5,509,806**	**$ 5,550,000**	**$ -**
Redevelopment Agency Fund - Additions to (Uses of) Fund Balance	**$ 3,711**	**$ -**	**$ - $**	**-**

2027 Tentative Budget

21350000 - Redevelopment Agency

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:						
401000	Current Property Taxes	$ 1,386,554	$ 1,230,253	$ 2,286,130	$ 2,300,000	$ -
401005	Interest on Current Prop Tax	3,711	-	-	-	-
401030	Passthrough PropTax	1,988,747	1,949,247	1,682,991	1,700,000	-
416000	Grants From Local Units	901,678	750,320	1,540,685	1,550,000	-
Total Revenue		**$ 4,280,690**	**$ 3,929,820**	**$ 5,509,806**	**$ 5,550,000**	**$ -**
EXPENSE:						
Current Expense						
615000	Administrative Fees	$ 27,731	$ 22,655	$ 46,977	$ 50,000	$ -
653000	Incentive Payments	1,358,823	1,110,290	2,239,154	2,250,000	-
685000	Contributions	2,890,426	2,796,875	3,223,675	3,250,000	-
Subtotal for Current Expense		**$ 4,276,979**	**$ 3,929,820**	**$ 5,509,806**	**$ 5,550,000**	**$ -**
Total Expense		**$ 4,276,979**	**$ 3,929,820**	**$ 5,509,806**	**$ 5,550,000**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ 3,711**	**$ -**	**$ -**	**$ -**	**$ -**

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.

2027 Tentative Budget by Fund

Impact Fees

	2025 Actual	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:				
Taxes and Other Revenue				
Intergovernmental	$ 81,540	$ -	$ -	$ -
License And Fees	2,427,888	1,935,000	1,860,000	-
Other Financing	262,862	-	-	-
Taxes and Other Revenue	**$ 2,772,290**	**$ 1,935,000**	**$ 1,860,000**	**$ -**
Total Revenue	**$ 2,772,290**	**$ 1,935,000**	**$ 1,860,000**	**$ -**
EXPENSE:				
Streets And Public Improvement				
Stormwater Development	$ 603,757	$ 3,155	$ 800,000	$ -
Trails Development	463,383	3,853	600,000	-
Transportation Mitigation	872,615	-	750,000	-
Wastewater Development	-	150,000	151,500	-
Streets And Public Improvement	**$ 1,939,754**	**$ 157,008**	**$ 2,301,500**	**$ -**
Total Expense	**$ 1,939,754**	**$ 157,008**	**$ 2,301,500**	**$ -**
Impact Fees - Additions to (Uses of) Fund Balance	**$ 832,536**	**$ 1,777,992**	**$ (441,500)**	**$ -**

2027 Tentative Budget

22440255 - Trails Development Lower

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:						
423030	Impact Fees	$ 798,177	$ 175,000	$ 800,000	$ 800,000	$ -
497500	Interest	48,278	-	-	-	-
Total Revenue		**$ 846,455**	**$ 175,000**	**$ 800,000**	**$ 800,000**	**$ -**
EXPENSE:						
Current Expense						
630000	Special Projects	$ 231,480	$ 600,000	$ 3,853	$ 600,000	$ -
Subtotal for Current Expense		**$ 231,480**	**$ 600,000**	**$ 3,853**	**$ 600,000**	**$ -**
Debt and Equipment						
765000	Controlled Assets	$ 2,300	$ -	$ -	$ -	$ -
Subtotal for Debt and Equipment		**$ 2,300**	**$ -**	**$ -**	**$ -**	**$ -**
Total Expense		**$ 233,780**	**$ 600,000**	**$ 3,853**	**$ 600,000**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ 612,675**	**$ (425,000)**	**$ 796,147**	**$ 200,000**	**$ -**

2027 Tentative Budget

22442255 - Storm Water Lower

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:						
423030	Impact Fees	$ 668,495	$ 300,000	$ 650,000	$ 650,000	$ -
497500	Interest	48,723	-	-	-	-
Total Revenue		**$ 717,217**	**$ 300,000**	**$ 650,000**	**$ 650,000**	**$ -**
EXPENSE:						
Current Expense						
630000	Special Projects	$ -	$ -	$ 1,140	$ 800,000	$ -
630060	Consultants	3,850	-	-	-	-
Subtotal for Current Expense		**$ 3,850**	**$ -**	**$ 1,140**	**$ 800,000**	**$ -**
Debt and Equipment						
760500	Infrastructure	$ -	$ 600,000	$ -	$ -	$ -
761400	Improvements	376,331	200,000	2,015	-	-
Subtotal for Debt and Equipment		**$ 376,331**	**$ 800,000**	**$ 2,015**	**$ -**	**$ -**
Total Expense		**$ 380,181**	**$ 800,000**	**$ 3,155**	**$ 800,000**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ 337,037**	**$ (500,000)**	**$ 646,845**	**$ (150,000)**	**$ -**

2027 Tentative Budget

22444255 - Waste Water Lower

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:						
423030	Impact Fees	$ 100,356	$ 85,000	$ 160,000	$ 85,000	$ -
497500	Interest	(2,111)	-	-	-	-
Total Revenue		**$ 98,245**	**$ 85,000**	**$ 160,000**	**$ 85,000**	**$ -**
EXPENSE:						
Current Expense						
630060	Consultants	$ -	$ 7,575	$ 7,575	$ 1,500	$ -
Subtotal for Current Expense		**$ -**	**$ 7,575**	**$ 7,575**	**$ 1,500**	**$ -**
Debt and Equipment						
761400	Improvements	$ -	$ 142,425	$ 142,425	$ 150,000	$ -
Subtotal for Debt and Equipment		**$ -**	**$ 142,425**	**$ 142,425**	**$ 150,000**	**$ -**
Total Expense		**$ -**	**$ 150,000**	**$ 150,000**	**$ 151,500**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ 98,245**	**$ (65,000)**	**$ 10,000**	**$ (66,500)**	**$ -**

2027 Tentative Budget

22446255 - Transport Lower

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:						
423030	Impact Fees	$ 387,960	$ 215,000	$ 325,000	$ 325,000	$ -
497500	Interest	74,054	-	-	-	-
Total Revenue		**$ 462,014**	**$ 215,000**	**$ 325,000**	**$ 325,000**	**$ -**
EXPENSE:						
Current Expense						
630000	Special Projects	$ 253,582	$ -	$ -	$ -	$ -
Subtotal for Current Expense		**$ 253,582**	**$ -**	**$ -**	**$ -**	**$ -**
Debt and Equipment						
761400	Improvements	$ 193,101	$ 550,000	$ -	$ 750,000	$ -
Subtotal for Debt and Equipment		**$ 193,101**	**$ 550,000**	**$ -**	**$ 750,000**	**$ -**
Total Expense		**$ 446,683**	**$ 550,000**	**$ -**	**$ 750,000**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ 15,330**	**$ (335,000)**	**$ 325,000**	**$ (425,000)**	**$ -**

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.

2027 Tentative Budget by Fund

Federal Grants

	2025 Actual	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:				
Taxes and Other Revenue				
Charges For Services	$ 2,296,866	$ 1,482,757	$ 1,286,750	$ -
Intergovernmental	6,816,333	5,000,000	-	-
Taxes and Other Revenue	**$ 9,113,199**	**$ 6,482,757**	**$ 1,286,750**	**$ -**
Total Revenue	**$ 9,113,199**	**$ 6,482,757**	**$ 1,286,750**	**$ -**
EXPENSE:				
Streets And Public Improvement				
Federal Grants	$ 7,098,379	$ 6,514,902	$ 411,105	$ -
Streets And Public Improvement	**$ 7,098,379**	**$ 6,514,902**	**$ 411,105**	**$ -**
Total Expense	**$ 7,098,379**	**$ 6,514,902**	**$ 411,105**	**$ -**
Federal Grants - Additions to (Uses of) Fund Balance	**$ 2,014,820**	**$ (32,145)**	**$ 875,645**	**$ -**

2027 Tentative Budget

24850000 - Federal Grants Fund

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:						
410000	Federal Grants	$ 6,760,083	$ 7,750,000	$ 5,000,000	$ -	$ -
415000	State Grants	56,250	-	-	-	-
445000	Fines And Fees	2,296,866	-	1,482,757	1,286,750	-
Total Revenue		**$ 9,113,199**	**$ 7,750,000**	**$ 6,482,757**	**$ 1,286,750**	**$ -**
EXPENSE:						
Current Expense						
630000	Special Projects	$ 6,032,999	$ 7,500,000	$ 6,095,221	$ -	$ -
670000	Contracted Services	279,010	145,000	419,681	411,105	-
Subtotal for Current Expense		**$ 6,312,008**	**$ 7,645,000**	**$ 6,514,902**	**$ 411,105**	**$ -**
Interdepartmental						
850000	Transfers To Other Funds	$ 786,371	$ -	$ -	$ -	$ -
Subtotal for Interdepartmental		**$ 786,371**	**$ -**	**$ -**	**$ -**	**$ -**
Total Expense		**$ 7,098,379**	**$ 7,645,000**	**$ 6,514,902**	**$ 411,105**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ 2,014,820**	**$ 105,000**	**$ (32,145)**	**$ 875,645**	**$ -**

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.

2027 Tentative Budget by Fund

Municipal Service Fund

	2025 Actual	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:				
Taxes and Other Revenue				
Charges For Services	$ 1,895,994	$ 1,737,855	$ 1,432,600	$ -
Intergovernmental	2,814,700	1,750,202	1,750,000	-
License And Fees	2,315,352	1,962,929	1,561,000	-
Other Financing	700,411	1,425,436	2,391,890	-
Taxes	5,536,412	3,457,270	3,570,711	-
Taxes and Other Revenue	**$ 13,262,868**	**$ 10,333,692**	**$ 10,706,201**	**$ -**
Total Revenue	**$ 13,262,868**	**$ 10,333,692**	**$ 10,706,201**	**$ -**
EXPENSE:				
Garbage Collections				
Garbage Collections	$ 31,294	$ 17,057	$ 17,011	$ -
Garbage Collections	**$ 31,294**	**$ 17,057**	**$ 17,011**	**$ -**
General Government				
Building Inspector	$ 1,441,562	$ 1,414,775	$ 1,503,281	$ -
Engineering	1,294,226	1,042,155	1,251,407	-
Municipal Service Area	1,892,685	1,240,483	1,562,330	-
Planning	1,439,382	1,184,789	1,340,898	-
General Government	**$ 6,067,855**	**$ 4,882,202**	**$ 5,657,916**	**$ -**
Public Safety				
Animal Control	$ 251,140	$ 223,137	$ 333,720	$ -
Public Safety	**$ 251,140**	**$ 223,137**	**$ 333,720**	**$ -**
Streets And Public Improvement				
Road & Highways	$ 4,690,881	$ 4,156,576	$ 6,106,048	$ -
Weed Department	201,853	218,294	199,979	-
Streets And Public Improvement	**$ 4,892,734**	**$ 4,374,870**	**$ 6,306,027**	**$ -**
Total Expense	**$ 11,243,023**	**$ 9,497,266**	**$ 12,314,674**	**$ -**
Municipal Service Fund - Additions to (Uses of) Fund Balance	**$ 2,019,845**	**$ 836,426**	**$ (1,608,473)**	**$ -**

2027 Tentative Budget

25155000 - Animal Control

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:						
422030	Animal Licenses	$ 18,225	$ 30,000	$ 13,900	$ 30,000	$ -
430050	Service Fees	179,958	186,179	207,355	207,000	-
Total Revenue		**$ 198,183**	**$ 216,179**	**$ 221,255**	**$ 237,000**	**$ -**
EXPENSE:						
Salaries and Wages						
510000	Salaries And Wages	$ 125,049	$ 138,685	$ 108,226	$ 141,336	$ -
510005	Overtime	8,256	10,000	550	10,000	-
519900	Allocated Salaries and Wages	16,520	25,000	13,000	20,000	-
520001	Health/Dental Insurance	8,816	35,441	19,390	47,214	-
520005	Disability	600	659	467	463	-
520010	Retirement	19,987	22,453	15,965	21,469	-
520015	FICA	10,232	10,609	8,198	10,812	-
520020	Termination Pool	3,612	3,814	2,984	3,887	-
520025	Workers Comp	1,424	1,969	1,253	1,823	-
Subtotal for Salaries and Wages		**$ 194,496**	**$ 248,630**	**$ 170,033**	**$ 257,004**	**$ -**
Training & Travel						
550000	Training/Travel	$ 1,029	$ 3,000	$ 425	$ 3,000	$ -
Subtotal for Training & Travel		**$ 1,029**	**$ 3,000**	**$ 425**	**$ 3,000**	**$ -**
Current Expense						
620000	Office Expense/Supplies	$ 1,389	$ 2,500	$ 1,954	$ 2,500	$ -
625000	Equipment Maintenance	7,122	11,000	11,016	11,000	-
625200	Fuel Expense	7,102	11,500	6,263	11,500	-
628000	Telephone	-	-	1,330	1,860	-
640000	Special Supplies	-	-	335	9,000	-
640022	Quartermaster	3,941	3,000	3,040	9,000	-
Subtotal for Current Expense		**$ 19,553**	**$ 28,000**	**$ 23,938**	**$ 44,860**	**$ -**
Interdepartmental						
810030	Interdept Charges Fleet	$ 15,710	$ 9,626	$ 9,626	$ 9,626	$ -
810040	Interdept Charges Computer	1,599	1,599	1,599	1,599	-
810050	Interdept Charg Risk Mgmt	4,200	3,846	3,846	3,199	-
811500	Administrative Services	14,553	13,670	13,670	14,432	-
Subtotal for Interdepartmental		**$ 36,062**	**$ 28,741**	**$ 28,741**	**$ 28,856**	**$ -**
Total Expense		**$ 251,140**	**$ 308,371**	**$ 223,137**	**$ 333,720**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ (52,957)**	**$ (92,192)**	**$ (1,882)**	**$ (96,720)**	**$ -**

2027 Tentative Budget

25402000 - Engineering

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:						
432008	Engineering Sales/Permits	$ 24,235	$ 10,560	$ 25,000	$ 25,000	$ -
432009	Engineering SWPP	175,800	42,900	175,000	175,000	-
432020	Subdivision Fees	109,054	23,100	25,000	25,000	-
432048	Service Fees	127,916	29,700	60,000	60,000	-
445000	Fines And Fees	110,000	110,000	110,000	110,000	-
490800	Passthrough Revenue	(380)	-	-	-	-
Total Revenue		**$ 546,625**	**$ 216,260**	**$ 395,000**	**$ 395,000**	**$ -**
EXPENSE:						
Salaries and Wages						
510000	Salaries And Wages	$ 490,206	$ 506,878	$ 512,200	$ 524,618	$ -
510005	Overtime	1,040	-	2,250	5,000	-
510500	Employee Incentives	4,375	5,250	3,350	-	-
520001	Health/Dental Insurance	95,296	103,601	104,500	103,601	-
520005	Disability	2,332	2,408	25	1,668	-
520010	Retirement	85,107	85,797	85,000	83,554	-
520015	FICA	36,275	38,776	38,500	40,133	-
520020	Termination Pool	13,482	13,939	14,250	14,427	-
520025	Workers Comp	6,920	7,198	7,500	6,768	-
Subtotal for Salaries and Wages		**$ 735,032**	**$ 763,847**	**$ 767,575**	**$ 779,769**	**$ -**
Training & Travel						
550000	Training/Travel	$ 8,402	$ 10,000	$ 10,000	$ 12,000	$ -
550005	Mileage Reimbursement	255	-	-	-	-
550020	Per Diem	1,525	-	-	-	-
Subtotal for Training & Travel		**$ 10,182**	**$ 10,000**	**$ 10,000**	**$ 12,000**	**$ -**
Current Expense						
555000	Meals/Entertainment	$ 1,353	$ 525	$ 1,700	$ 525	$ -
620000	Office Expense/Supplies	9,496	7,500	6,000	7,500	-
625000	Equipment Maintenance	10,060	1,000	3,000	1,000	-
625200	Fuel Expense	6,660	-	5,500	-	-
625300	Software Maint	12,530	20,000	15,000	27,500	-
627000	Utilities	1,421	-	750	-	-
630000	Special Projects	9,115	20,000	10,000	55,000	-
670000	Contracted Services	12,587	44,800	65,000	16,000	-
Subtotal for Current Expense		**$ 63,222**	**$ 93,825**	**$ 106,950**	**$ 107,525**	**$ -**

2027 Tentative Budget (Continued)

25402000 - Engineering

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
Debt and Equipment						
760500	Infrastructure	$ 145,944	$ -	$ 61,439	$ -	$ -
761400	Improvements	197,086	320,000	-	250,000	-
764000	Capital Equipment	8,755	-	-	-	-
Subtotal for Debt and Equipment		**$ 351,785**	**$ 320,000**	**$ 61,439**	**$ 250,000**	**$ -**
Interdepartmental						
810010	Interdept Charges Print Copy	$ 3,481	$ 3,210	$ 2,972	$ 2,638	$ -
810020	Interdept Charges Telephone	1,796	1,796	1,796	1,796	-
810030	Interdept Charges Fleet	8,138	8,130	8,130	8,130	-
810040	Interdept Charges Computer	4,481	4,253	4,253	4,274	-
810050	Interdept Charg Risk Mgmt	6,591	7,045	7,045	6,594	-
811500	Administrative Services	109,518	71,995	71,995	78,681	-
Subtotal for Interdepartmental		**$ 134,005**	**$ 96,429**	**$ 96,191**	**$ 102,113**	**$ -**
Total Expense		**$ 1,294,226**	**$ 1,284,100**	**$ 1,042,155**	**$ 1,251,407**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ (747,601)**	**$ (1,067,840)**	**$ (647,155)**	**$ (856,407)**	**$ -**

2027 Tentative Budget

25410000 - Planning

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:						
422010	Business Licenses	$ 47,435	$ 35,000	$ 40,000	$ 35,000	$ -
422015	Short Term Rental Permits	20,775	-	14,890	-	-
432016	Zoning Fees	77,483	23,100	75,000	23,100	-
432020	Subdivision Fees	142,244	49,500	49,500	49,500	-
445000	Fines And Fees	95,025	95,000	95,000	95,000	-
490800	Passthrough Revenue	(3,271)	-	-	-	-
Total Revenue		**$ 379,690**	**$ 202,600**	**$ 274,390**	**$ 202,600**	**$ -**
EXPENSE:						
Salaries and Wages						
510000	Salaries And Wages	$ 689,578	$ 643,565	$ 565,000	$ 671,882	$ -
510005	Overtime	26,207	-	1,000	-	-
520001	Health/Dental Insurance	148,302	155,485	150,000	149,251	-
520005	Disability	3,399	3,279	-	2,150	-
520010	Retirement	124,869	118,429	105,000	108,296	-
520015	FICA	51,831	52,881	50,000	51,399	-
520020	Termination Pool	19,678	18,995	18,000	18,477	-
520025	Workers Comp	8,722	8,496	10,000	8,018	-
Subtotal for Salaries and Wages		**$ 1,072,587**	**$ 1,001,130**	**$ 899,000**	**$ 1,009,473**	**$ -**
Training & Travel						
550000	Training/Travel	$ 22,181	$ 23,000	$ 16,000	$ 19,000	$ -
550005	Mileage Reimbursement	50	-	600	-	-
550010	Transportation	350	-	200	-	-
550015	Lodging	-	-	700	-	-
550020	Per Diem	1,725	-	2,000	-	-
Subtotal for Training & Travel		**$ 24,307**	**$ 23,000**	**$ 19,500**	**$ 19,000**	**$ -**
Current Expense						
555000	Meals/Entertainment	$ 7,580	$ 7,000	$ 12,000	$ 7,000	$ -
620000	Office Expense/Supplies	11,126	8,000	8,000	8,000	-
620010	Postage	56	1,500	1,500	1,500	-
621000	Subscriptions	7,915	4,100	4,000	4,100	-
622000	Publications	839	1,500	1,000	1,500	-
624205	Bank Charges	105	-	100	-	-
625000	Equipment Maintenance	1,770	8,500	2,000	8,500	-
625200	Fuel Expense	362	-	1,000	-	-

2027 Tentative Budget (Continued)

25410000 - Planning

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
628000	Telephone	397	1,100	1,000	1,100	-
630000	Special Projects	21,540	10,983	5,000	64,983	-
640000	Special Supplies	4,333	1,550	1,500	1,550	-
670000	Contracted Services	46,085	-	10,000	-	-
Subtotal for Current Expense		**$ 102,108**	**$ 44,233**	**$ 47,100**	**$ 98,233**	**$ -**
Interdepartmental						
810010	Interdept Charges Print Copy	$ 751	$ 697	$ 214	$ 86	$ -
810020	Interdept Charges Telephone	6,359	5,387	5,387	5,387	-
810030	Interdept Charges Fleet	1,842	1,200	1,200	225	-
810040	Interdept Charges Computer	9,623	9,623	9,623	10,270	-
810050	Interdept Charg Risk Mgmt	9,704	10,449	10,449	8,594	-
811500	Administrative Services	212,101	192,316	192,316	189,630	-
Subtotal for Interdepartmental		**$ 240,380**	**$ 219,672**	**$ 219,189**	**$ 214,192**	**$ -**
Total Expense		**$ 1,439,382**	**$ 1,288,035**	**$ 1,184,789**	**$ 1,340,898**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ (1,059,691)**	**$ (1,085,435)**	**$ (910,399)**	**$ (1,138,298)**	**$ -**

2027 Tentative Budget

25412000 - Building Inspector

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:						
423010	Building Permits	$ 1,649,928	$ 1,200,000	$ 1,394,848	$ 1,100,000	$ -
423011	Building Permit - State	(744)	-	-	-	-
423020	Plan Review Fee	553,734	423,125	488,196	385,000	-
432000	Other Fees	5,695	5,000	3,000	3,000	-
Total Revenue		**$ 2,208,613**	**$ 1,628,125**	**$ 1,886,044**	**$ 1,488,000**	**$ -**
EXPENSE:						
Salaries and Wages						
510000	Salaries And Wages	$ 493,580	$ 620,235	$ 601,000	$ 722,821	$ -
510005	Overtime	20,263	15,000	17,000	15,000	-
519900	Allocated Salaries and Wages	(10,458)	(20,000)	6,000	15,000	-
520001	Health/Dental Insurance	109,016	147,119	140,000	165,020	-
520005	Disability	2,405	2,763	300	2,316	-
520010	Retirement	84,271	100,748	94,000	111,774	-
520015	FICA	37,483	46,708	45,000	55,296	-
520020	Termination Pool	13,914	15,993	17,000	19,878	-
520025	Workers Comp	6,513	7,607	7,500	8,235	-
Subtotal for Salaries and Wages		**$ 756,987**	**$ 936,173**	**$ 927,800**	**$ 1,115,340**	**$ -**
Training & Travel						
550000	Training/Travel	$ 11,296	$ 12,031	$ 12,031	$ 12,031	$ -
Subtotal for Training & Travel		**$ 11,296**	**$ 12,031**	**$ 12,031**	**$ 12,031**	**$ -**
Current Expense						
620000	Office Expense/Supplies	$ 4,380	$ 5,500	$ 5,500	$ 5,500	$ -
625000	Equipment Maintenance	4,842	9,000	9,000	9,000	-
625200	Fuel Expense	7,256	-	7,000	7,000	-
625300	Software Maint	63,741	65,000	65,000	70,249	-
628400	Telephone	2,341	3,000	4,400	5,154	-
640000	Special Supplies	1,619	7,500	7,832	13,600	-
670000	Contracted Services	452,427	407,586	300,000	170,532	-
Subtotal for Current Expense		**$ 536,606**	**$ 497,586**	**$ 398,732**	**$ 281,035**	**$ -**
Debt and Equipment						
763000	Software	$ 61,325	$ -	$ -	$ -	$ -
765000	Controlled Assets	-	3,000	3,000	3,000	-
Subtotal for Debt and Equipment		**$ 61,325**	**$ 3,000**	**$ 3,000**	**$ 3,000**	**$ -**

2027 Tentative Budget (Continued)

25412000 - Building Inspector

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
Interdepartmental						
810010	Interdept Charges Print Copy	$ 664	$ 994	$ 166	$ 139	$ -
810020	Interdept Charges Telephone	2,155	2,873	2,873	2,873	-
810030	Interdept Charges Fleet	13,742	6,210	6,210	12,988	-
810040	Interdept Charges Computer	2,129	1,901	1,901	2,181	-
810050	Interdept Charg Risk Mgmt	5,669	6,700	6,700	7,377	-
811500	Administrative Services	50,989	55,362	55,362	66,317	-
Subtotal for Interdepartmental		**$ 75,348**	**$ 74,040**	**$ 73,212**	**$ 91,875**	**$ -**
Total Expense		**$ 1,441,562**	**$ 1,522,830**	**$ 1,414,775**	**$ 1,503,281**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ 767,051**	**$ 105,295**	**$ 471,269**	**$ (15,281)**	**$ -**

2027 Tentative Budget

25414000 - Municipal Service

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:						
401000	Current Property Taxes	$ 924,697	$ 403,620	$ 534,454	$ 545,000	$ -
401005	Interest on Current Prop Tax	2,658	1,367	2,896	3,254	-
401010	Delinquent Taxes	29,951	27,000	45,000	45,000	-
401020	Interest On Delinquent Taxes	1,326	1,000	2,000	2,000	-
405005	General Sales Taxes	4,311,670	2,230,000	2,624,408	2,722,823	-
405030	Franchise Taxes	57,467	-	-	-	-
415000	State Grants	13,371	-	50,138	50,000	-
417000	Pmt In Lieu of Taxes	219,184	100,000	-	-	-
418000	State Mineral Lease Allotment	1,141	1,200	64	-	-
420000	Registered Vehicle Fees	25,770	11,760	11,000	11,000	-
445000	Fines And Fees	65,746	75,000	75,000	75,000	-
491000	Sundry Revenue	8	-	-	-	-
497500	Interest	302,730	75,000	75,000	75,000	-
Total Revenue		**$ 5,955,717**	**$ 2,925,947**	**$ 3,419,960**	**$ 3,529,077**	**$ -**
EXPENSE:						
Current Expense						
637002	Muni Services Sheriff	$ 1,762,751	$ 994,270	$ 1,084,405	$ 1,287,600	$ -
637003	Muni Services Animal Shelter	108,433	57,196	87,366	89,399	-
699000	Sundry	2,353	150,000	50,000	150,000	-
Subtotal for Current Expense		**$ 1,873,536**	**$ 1,201,466**	**$ 1,221,771**	**$ 1,526,999**	**$ -**
Interdepartmental						
811500	Administrative Services	$ 19,149	$ 18,712	$ 18,712	$ 35,331	$ -
Subtotal for Interdepartmental		**$ 19,149**	**$ 18,712**	**$ 18,712**	**$ 35,331**	**$ -**
Total Expense		**$ 1,892,685**	**$ 1,220,178**	**$ 1,240,483**	**$ 1,562,330**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ 4,063,032**	**$ 1,705,769**	**$ 2,179,477**	**$ 1,966,747**	**$ -**

2027 Tentative Budget

25418000 - Garbage Collections

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:						
430050	Service Fees	$ 95,314	$ 40,000	$ 75,000	$ 75,000	$ -
431500	Misc Charges Revenue	30,045	1,000	1,000	-	-
Total Revenue		**$ 125,359**	**$ 41,000**	**$ 76,000**	**$ 75,000**	**$ -**
EXPENSE:						
Current Expense						
670000	Contracted Services	$ 30,712	$ 14,000	$ 14,000	$ 14,000	$ -
698000	Allocated Overhead	-	2,500	2,500	2,500	-
Subtotal for Current Expense		**$ 30,712**	**$ 16,500**	**$ 16,500**	**$ 16,500**	**$ -**
Interdepartmental						
811500	Administrative Services	$ 583	$ 557	$ 557	$ 511	$ -
Subtotal for Interdepartmental		**$ 583**	**$ 557**	**$ 557**	**$ 511**	**$ -**
Total Expense		**$ 31,294**	**$ 17,057**	**$ 17,057**	**$ 17,011**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ 94,065**	**$ 23,943**	**$ 58,943**	**$ 57,989**	**$ -**

2027 Tentative Budget

25420000 - Weed Department

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:						
415000	State Grants	$ 7,117	$ -	$ -	$ -	$ -
430055	Weed Eradication	17,488	10,000	12,000	10,000	-
Total Revenue		**$ 24,605**	**$ 10,000**	**$ 12,000**	**$ 10,000**	**$ -**
EXPENSE:						
Salaries and Wages						
510000	Salaries And Wages	$ 95,141	$ 99,536	$ 100,000	$ 102,908	$ -
510005	Overtime	4,102	-	830	-	-
520001	Health/Dental Insurance	9,178	9,521	9,600	9,521	-
520005	Disability	375	363	-	254	-
520010	Retirement	14,585	13,718	13,485	13,445	-
520015	FICA	7,417	7,614	7,600	7,872	-
520020	Termination Pool	2,173	2,099	2,300	2,179	-
520025	Workers Comp	1,592	1,749	2,150	1,819	-
Subtotal for Salaries and Wages		**$ 134,563**	**$ 134,600**	**$ 135,965**	**$ 137,998**	**$ -**
Training & Travel						
550000	Training/Travel	$ 621	$ 704	$ 664	$ 704	$ -
Subtotal for Training & Travel		**$ 621**	**$ 704**	**$ 664**	**$ 704**	**$ -**
Current Expense						
620000	Office Expense/Supplies	$ 136	$ 100	$ 500	$ 100	$ -
625000	Equipment Maintenance	7,356	6,750	5,500	6,750	-
625200	Fuel Expense	3,378	2,500	3,000	2,500	-
630000	Special Projects	6,714	-	-	-	-
640000	Special Supplies	22,086	30,000	30,000	30,000	-
Subtotal for Current Expense		**$ 39,670**	**$ 39,350**	**$ 39,000**	**$ 39,350**	**$ -**
Debt and Equipment						
715000	Principal	$ 4,620	$ 3,850	$ -	$ -	$ -
764000	Capital Equipment	-	25,000	16,890	-	-
Subtotal for Debt and Equipment		**$ 4,620**	**$ 28,850**	**$ 16,890**	**$ -**	**$ -**
Interdepartmental						
810020	Interdept Charges Telephone	$ 359	$ 3,527	$ 3,527	$ 359	$ -
810030	Interdept Charges Fleet	12,327	11,030	11,030	11,255	-
810040	Interdept Charges Computer	228	228	228	235	-
810050	Interdept Charg Risk Mgmt	1,004	1,614	1,614	1,535	-
811500	Administrative Services	8,461	9,376	9,376	8,543	-

2027 Tentative Budget (Continued)

25420000 - Weed Department

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
Subtotal for Interdepartmental		**$ 22,379**	**$ 25,775**	**$ 25,775**	**$ 21,927**	**$ -**
Total Expense		**$ 201,853**	**$ 229,279**	**$ 218,294**	**$ 199,979**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ (177,248)**	**$ (219,279)**	**$ (206,294)**	**$ (189,979)**	**$ -**

2027 Tentative Budget

25425000 - Road & Highways

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:						
401000	Current Property Taxes	$ 195,872	$ 196,000	$ 231,600	$ 236,000	$ -
401005	Interest on Current Prop Tax	574	634	912	634	-
401010	Delinquent Taxes	11,828	12,000	15,000	15,000	-
401020	Interest On Delinquent Taxes	370	-	1,000	1,000	-
415010	Class B Road Allotment	2,573,887	1,137,500	1,700,000	1,700,000	-
420000	Registered Vehicle Fees	229	150	95	-	-
430045	Road Dept Charges	639,991	650,000	750,000	500,000	-
490000	Miscellaneous Revenue	-	2,090,000	1,045,000	2,000,000	-
495500	Transfers From Other Funds	401,325	200,000	305,436	316,890	-
Total Revenue		**$ 3,824,075**	**$ 4,286,284**	**$ 4,049,043**	**$ 4,769,524**	**$ -**
EXPENSE:						
Salaries and Wages						
510000	Salaries And Wages	$ 1,242,847	$ 1,330,373	$ 1,200,000	$ 1,370,845	$ -
510005	Overtime	45,507	57,955	20,000	57,955	-
510500	Employee Incentives	5,239	-	-	-	-
520001	Health/Dental Insurance	248,312	320,207	265,000	345,641	-
520005	Disability	6,115	6,319	-	4,408	-
520010	Retirement	225,081	229,092	205,000	222,413	-
520015	FICA	94,110	101,774	90,000	104,870	-
520020	Termination Pool	35,419	36,585	34,000	37,698	-
520025	Workers Comp	22,250	23,210	22,000	24,314	-
Subtotal for Salaries and Wages		**$ 1,924,880**	**$ 2,105,515**	**$ 1,836,000**	**$ 2,168,144**	**$ -**
Training & Travel						
550000	Training/Travel	$ 975	$ 2,000	$ 1,980	$ 2,000	$ -
550015	Lodging	1,054	1,000	1,000	1,000	-
550020	Per Diem	327	1,000	1,000	1,000	-
Subtotal for Training & Travel		**$ 2,356**	**$ 4,000**	**$ 3,980**	**$ 4,000**	**$ -**
Current Expense						
555000	Meals/Entertainment	$ 2,291	$ 2,000	$ 1,212	$ 2,000	$ -
620000	Office Expense/Supplies	1,571	2,000	2,000	2,000	-
625000	Equipment Maintenance	412,301	400,000	400,000	400,000	-
625200	Fuel Expense	148,474	200,000	200,000	200,000	-
627000	Utilities	26,470	30,000	32,000	30,000	-
628000	Telephone	3,324	3,600	3,800	3,600	-

2027 Tentative Budget (Continued)

25425000 - Road & Highways

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
630000	Special Projects	-	20,000	1,800	20,000	-
640000	Special Supplies	343	-	-	-	-
642000	Special Highway Supplies	1,324,068	1,240,400	1,240,000	1,540,400	-
642050	Highway Supplies for Others	132,116	31,959	38,000	31,959	-
642500	CDL Testing	481	4,000	2,000	4,000	-
670000	Contracted Services	8,718	-	-	-	-
Subtotal for Current Expense		**$ 2,060,158**	**$ 1,933,959**	**$ 1,920,812**	**$ 2,233,959**	**$ -**
Debt and Equipment						
715000	Principal	$ 1,665	$ -	$ 1,665	$ 11,000	$ -
761200	Building Improvements	139,709	50,000	50,000	-	-
761400	Improvements	467	-	-	-	-
764000	Capital Equipment	225,828	-	-	1,350,000	-
Subtotal for Debt and Equipment		**$ 367,669**	**$ 50,000**	**$ 51,665**	**$ 1,361,000**	**$ -**
Interdepartmental						
810020	Interdept Charges Telephone	$ 1,796	$ 1,796	$ 1,796	$ 1,796	$ -
810030	Interdept Charges Fleet	186,961	179,323	179,323	176,572	-
810040	Interdept Charges Computer	1,140	1,673	1,673	1,710	-
810050	Interdept Charg Risk Mgmt	38,432	46,076	46,076	41,544	-
811500	Administrative Services	107,491	115,251	115,251	117,323	-
Subtotal for Interdepartmental		**$ 335,819**	**$ 344,119**	**$ 344,119**	**$ 338,945**	**$ -**
Total Expense		**$ 4,690,881**	**$ 4,437,594**	**$ 4,156,576**	**$ 6,106,048**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ (866,806)**	**$ (151,310)**	**$ (107,533)**	**$ (1,336,524)**	**$ -**

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.

2027 Tentative Budget by Fund

Sewer - Lower Valley

	2025 Actual	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:				
Taxes and Other Revenue				
Charges For Services	$ 311,165	$ 360,000	$ 360,000	$ -
Other Financing	11,330	-	-	-
Taxes and Other Revenue	**$ 322,494**	**$ 360,000**	**$ 360,000**	**$ -**
Total Revenue	**$ 322,494**	**$ 360,000**	**$ 360,000**	**$ -**
EXPENSE:				
Streets And Public Improvement				
Sewer - Lower Valley	$ 236,743	$ 313,459	$ 376,814	$ -
Streets And Public Improvement	**$ 236,743**	**$ 313,459**	**$ 376,814**	**$ -**
Total Expense	**$ 236,743**	**$ 313,459**	**$ 376,814**	**$ -**
Sewer - Lower Valley - Additions to (Uses of) Fund Balance	**$ 85,751**	**$ 46,541**	**$ (16,814)**	**$ -**

2027 Tentative Budget

25431000 - Sewer - Lower Valley

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:						
430050	Service Fees	$ 311,165	$ 360,000	$ 360,000	$ 360,000	$ -
497500	Interest	11,330	-	-	-	-
Total Revenue		**$ 322,494**	**$ 360,000**	**$ 360,000**	**$ 360,000**	**$ -**
EXPENSE:						
Current Expense						
620000	Office Expense/Supplies	$ 1,750	$ 1,000	$ 1,705	$ 1,000	$ -
624205	Bank Charges	993	-	1,504	-	-
654000	Service Fees	222,962	283,564	280,000	283,564	-
670000	Contracted Services	11,038	17,250	17,250	79,250	-
Subtotal for Current Expense		**$ 236,743**	**$ 301,814**	**$ 300,459**	**$ 363,814**	**$ -**
Interdepartmental						
811500	Administrative Services	$ -	$ 13,000	$ 13,000	$ 13,000	$ -
Subtotal for Interdepartmental		**$ -**	**$ 13,000**	**$ 13,000**	**$ 13,000**	**$ -**
Total Expense		**$ 236,743**	**$ 314,814**	**$ 313,459**	**$ 376,814**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ 85,751**	**$ 45,186**	**$ 46,541**	**$ (16,814)**	**$ -**

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.

2027 Tentative Budget by Fund

Sewer - Upper Valley

	2025 Actual	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:				
Taxes and Other Revenue				
Charges For Services	$ 25,030	$ 23,840	$ 23,840	$ -
Other Financing	5,751	-	-	-
Taxes and Other Revenue	**$ 30,781**	**$ 23,840**	**$ 23,840**	**$ -**
Total Revenue	**$ 30,781**	**$ 23,840**	**$ 23,840**	**$ -**
EXPENSE:				
Streets And Public Improvement				
Sewer - Upper Valley	$ 21,230	$ 8,100	$ 16,200	$ -
Streets And Public Improvement	**$ 21,230**	**$ 8,100**	**$ 16,200**	**$ -**
Total Expense	**$ 21,230**	**$ 8,100**	**$ 16,200**	**$ -**
Sewer - Upper Valley - Additions to (Uses of) Fund Balance	**$ 9,551**	**$ 15,740**	**$ 7,640**	**$ -**

2027 Tentative Budget

25432000 - Sewer - Upper Valley

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:						
430050	Service Fees	$ 25,030	$ 23,840	$ 23,840	$ 23,840	$ -
497500	Interest	5,751	-	-	-	-
Total Revenue		**$ 30,781**	**$ 23,840**	**$ 23,840**	**$ 23,840**	**$ -**
EXPENSE:						
Current Expense						
620000	Office Expense/Supplies	$ 841	$ 1,100	$ -	$ 1,100	$ -
625000	Equipment Maintenance	(5,700)	5,000	-	5,000	-
630000	Special Projects	2,775	1,000	1,000	1,000	-
654000	Service Fees	23,313	2,000	-	2,000	-
Subtotal for Current Expense		**$ 21,230**	**$ 9,100**	**$ 1,000**	**$ 9,100**	**$ -**
Interdepartmental						
811500	Administrative Services	$ -	$ 7,100	$ 7,100	$ 7,100	$ -
Subtotal for Interdepartmental		**$ -**	**$ 7,100**	**$ 7,100**	**$ 7,100**	**$ -**
Total Expense		**$ 21,230**	**$ 16,200**	**$ 8,100**	**$ 16,200**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ 9,551**	**$ 7,640**	**$ 15,740**	**$ 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.

2027 Tentative Budget by Fund

Sewer - Pineview West

	2025 Actual	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:				
Taxes and Other Revenue				
Charges For Services	$ 16,426	$ 16,944	$ 16,740	$ -
Other Financing	2,869	-	-	-
Taxes and Other Revenue	**$ 19,295**	**$ 16,944**	**$ 16,740**	**$ -**
Total Revenue	**$ 19,295**	**$ 16,944**	**$ 16,740**	**$ -**
EXPENSE:				
Streets And Public Improvement				
Sewer - Pineview West Crimson	$ 14,235	$ 4,700	$ 4,770	$ -
Sewer - Pineview West Radford	1,713	2,700	2,700	-
Streets And Public Improvement	**$ 15,948**	**$ 7,400**	**$ 7,470**	**$ -**
Total Expense	**$ 15,948**	**$ 7,400**	**$ 7,470**	**$ -**
Sewer - Pineview West - Additions to (Uses of) Fund Balance	**$ 3,348**	**$ 9,544**	**$ 9,270**	**$ -**

2027 Tentative Budget

25433250 - Pineview West Crimson Ridge

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:						
430050	Service Fees	$ 7,480	$ 8,240	$ 8,240	$ 8,240	$ -
497500	Interest	2,869	-	-	-	-
Total Revenue		**$ 10,349**	**$ 8,240**	**$ 8,240**	**$ 8,240**	**$ -**
EXPENSE:						
Current Expense						
620000	Office Expense/Supplies	$ 5,020	$ 70	$ -	$ 70	$ -
625000	Equipment Maintenance	-	2,000	2,000	2,000	-
630000	Special Projects	7,700	-	-	-	-
654000	Service Fees	1,515	1,200	1,200	1,200	-
Subtotal for Current Expense		**$ 14,235**	**$ 3,270**	**$ 3,200**	**$ 3,270**	**$ -**
Interdepartmental						
811500	Administrative Services	$ -	$ 1,500	$ 1,500	$ 1,500	$ -
Subtotal for Interdepartmental		**$ -**	**$ 1,500**	**$ 1,500**	**$ 1,500**	**$ -**
Total Expense		**$ 14,235**	**$ 4,770**	**$ 4,700**	**$ 4,770**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ (3,885)**	**$ 3,470**	**$ 3,540**	**$ 3,470**	**$ -**

2027 Tentative Budget

25433260 - Pineview West Radford Hills

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:						
430050	Service Fees	$ 8,946	$ 8,704	$ 8,704	$ 8,500	$ -
Total Revenue		**$ 8,946**	**$ 8,704**	**$ 8,704**	**$ 8,500**	**$ -**
EXPENSE:						
Current Expense						
620000	Office Expense/Supplies	$ 117	$ 500	$ 500	$ 500	$ -
654000	Service Fees	1,596	1,200	1,200	1,200	-
Subtotal for Current Expense		**$ 1,713**	**$ 1,700**	**$ 1,700**	**$ 1,700**	**$ -**
Interdepartmental						
811500	Administrative Services	$ -	$ 1,000	$ 1,000	$ 1,000	$ -
Subtotal for Interdepartmental		**$ -**	**$ 1,000**	**$ 1,000**	**$ 1,000**	**$ -**
Total Expense		**$ 1,713**	**$ 2,700**	**$ 2,700**	**$ 2,700**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ 7,233**	**$ 6,004**	**$ 6,004**	**$ 5,800**	**$ -**

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").

2027 Tentative Budget by Fund

Ramp Tax Fund

	2025 Actual	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:				
Taxes and Other Revenue				
Other Financing	$ 221,668	$ 200,000	$ 200,000	$ -
Taxes	6,521,982	6,782,861	7,037,219	-
Taxes and Other Revenue	**$ 6,743,650**	**$ 6,982,861**	**$ 7,237,219**	**$ -**
Total Revenue	**$ 6,743,650**	**$ 6,982,861**	**$ 7,237,219**	**$ -**
EXPENSE:				
Parks And Recreation				
Ramp Tax	$ 7,499,528	$ 7,649,573	$ 12,312,259	$ -
Parks And Recreation	**$ 7,499,528**	**$ 7,649,573**	**$ 12,312,259**	**$ -**
Total Expense	**$ 7,499,528**	**$ 7,649,573**	**$ 12,312,259**	**$ -**
Ramp Tax Fund - Additions to (Uses of) Fund Balance	**$ (755,878)**	**$ (666,712)**	**$ (5,075,040)**	**$ -**

2027 Tentative Budget

26830000 - Ramp Tax

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:						
405040	Ramp Sales Tax	$ 6,521,982	$ 6,650,000	$ 6,782,861	$ 7,037,219	$ -
497500	Interest	221,668	250,000	200,000	200,000	-
Total Revenue		**$ 6,743,650**	**$ 6,900,000**	**$ 6,982,861**	**$ 7,237,219**	**$ -**
EXPENSE:						
Current Expense						
612000	Approp To Other Agency	$ 7,493,015	$ 11,830,000	$ 7,450,000	$ 12,206,701	$ -
615000	Administrative Fees	6,513	99,750	199,573	105,558	-
Subtotal for Current Expense		**$ 7,499,528**	**$ 11,929,750**	**$ 7,649,573**	**$ 12,312,259**	**$ -**
Total Expense		**$ 7,499,528**	**$ 11,929,750**	**$ 7,649,573**	**$ 12,312,259**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ (755,878)**	**$ (5,029,750)**	**$ (666,712)**	**$ (5,075,040)**	**$ -**

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.

2027 Tentative Budget by Fund

Tourism

	2025 Actual	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:				
Taxes and Other Revenue				
Taxes	$ 9,606,054	$ 9,977,885	$ 10,334,000	$ -
Taxes and Other Revenue	**$ 9,606,054**	**$ 9,977,885**	**$ 10,334,000**	**$ -**
Total Revenue	**$ 9,606,054**	**$ 9,977,885**	**$ 10,334,000**	**$ -**
EXPENSE:				
Parks And Recreation				
Tourism	$ 12,829,120	$ 10,655,672	$ 10,293,758	$ -
Parks And Recreation	**$ 12,829,120**	**$ 10,655,672**	**$ 10,293,758**	**$ -**
Total Expense	**$ 12,829,120**	**$ 10,655,672**	**$ 10,293,758**	**$ -**
Tourism - Additions to (Uses of) Fund Balance	**$ (3,223,066)**	**$ (677,787)**	**$ 40,242**	**$ -**

26835000 - Tourism

26835000 - Tourism

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:						
407000	Leased Vehicle Fees	$ 704,614	$ 700,000	$ 709,546	$ 717,000	$ -
407200	Restaurant Tax	6,190,977	6,350,000	6,438,616	6,680,000	-
407400	Transient Room Tax	2,710,463	2,900,000	2,829,723	2,937,000	-
Total Revenue		**$ 9,606,054**	**$ 9,950,000**	**$ 9,977,885**	**$ 10,334,000**	**$ -**
EXPENSE:						
Current Expense						
612010	Convention Bureau	$ 1,599,801	$ 1,551,370	$ 1,551,370	$ 1,619,014	$ -
630050	Legacy Grants	36,180	37,000	37,000	37,000	-
630055	Goal Foundation	60,000	62,000	62,000	62,000	-
636000	Marketing And Promotions	35,000	35,000	35,000	35,000	-
Subtotal for Current Expense		**$ 1,730,981**	**$ 1,685,370**	**$ 1,685,370**	**$ 1,753,014**	**$ -**
Interdepartmental						
850000	Transfers To Other Funds	$ 11,098,139	$ 8,970,302	$ 8,970,302	$ 8,540,744	$ -
Subtotal for Interdepartmental		**$11,098,139**	**$ 8,970,302**	**$ 8,970,302**	**$ 8,540,744**	**$ -**
Total Expense		**$12,829,120**	**$ 10,655,672**	**$ 10,655,672**	**$ 10,293,758**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ (3,223,066)**	**$ (705,672)**	**$ (677,787)**	**$ 40,242**	**$ -**

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.

2027 Tentative Budget by Fund

Debt Service Fund

	2025 Actual	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:				
Taxes and Other Revenue				
License And Fees	$ 163,695	$ 142,000	$ 142,000	$ -
Other Financing	224,711	221,540	217,949	-
Taxes	3,469,077	3,528,726	3,486,262	-
Taxes and Other Revenue	**$ 3,857,483**	**$ 3,892,266**	**$ 3,846,211**	**$ -**
Total Revenue	**$ 3,857,483**	**$ 3,892,266**	**$ 3,846,211**	**$ -**
EXPENSE:				
Debt Service				
Debt Service	$ 3,583,013	$ 3,586,714	$ 3,591,148	$ -
Debt Service	**$ 3,583,013**	**$ 3,586,714**	**$ 3,591,148**	**$ -**
Total Expense	**$ 3,583,013**	**$ 3,586,714**	**$ 3,591,148**	**$ -**
Debt Service Fund - Additions to (Uses of) Fund Balance	**$ 274,470**	**$ 305,552**	**$ 255,063**	**$ -**

2027 Tentative Budget

30820110 - General Obligation Bonds

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:						
401000	Current Property Taxes	$ 3,371,023	$ 3,384,344	$ 3,414,000	$ 3,369,699	$ -
401005	Interest on Current Prop Tax	9,652	12,563	10,726	12,563	-
401010	Delinquent Taxes	84,528	83,000	99,000	99,000	-
401020	Interest On Delinquent Taxes	3,874	4,000	5,000	5,000	-
420000	Registered Vehicle Fees	163,695	175,000	142,000	142,000	-
Total Revenue		**$ 3,632,772**	**$ 3,658,907**	**$ 3,670,726**	**$ 3,628,262**	**$ -**
EXPENSE:						
Total Additions to (Uses of) Fund Balance		**$ 3,632,772**	**$ 3,658,907**	**$ 3,670,726**	**$ 3,628,262**	**$ -**

2027 Tentative Budget

30820113 - 2020 GO Bonds

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:						
497500	Interest	$ 4,407	$ -	$ 2,421	$ -	$ -
Total Revenue		**$ 4,407**	**$ -**	**$ 2,421**	**$ -**	**$ -**
EXPENSE:						
Debt and Equipment						
715000	Principal	$ 2,300,000	$ 2,300,000	$ 2,325,000	$ 2,350,000	$ -
715500	Interest Expense	353,381	361,300	330,381	303,514	-
716500	Trustee Fees	500	3,000	3,000	3,000	-
Subtotal for Debt and Equipment		**$ 2,653,881**	**$ 2,664,300**	**$ 2,658,381**	**$ 2,656,514**	**$ -**
Total Expense		**$ 2,653,881**	**$ 2,664,300**	**$ 2,658,381**	**$ 2,656,514**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ (2,649,474)**	**$ (2,664,300)**	**$ (2,655,960)**	**$ (2,656,514)**	**$ -**

2027 Tentative Budget

30820125 - 2014B Sales Tax Bond

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
EXPENSE:						
Debt and Equipment						
716500	Trustee Fees	$ -	$ -	$ 3,500	$ -	$ -
Subtotal for Debt and Equipment		**$ -**	**$ -**	**$ 3,500**	**$ -**	**$ -**
Total Expense		**$ -**	**$ -**	**$ 3,500**	**$ -**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ -**	**$ -**	**$ (3,500)**	**$ -**	**$ -**

2027 Tentative Budget

30820127 - 2020 Sales Tax Bonds

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:						
495500	Transfers From Other Funds	$ 218,466	$ 218,500	$ 218,500	$ 217,949	$ -
497500	Interest	551	-	-	-	-
Total Revenue		**$ 219,017**	**$ 218,500**	**$ 218,500**	**$ 217,949**	**$ -**
EXPENSE:						
Debt and Equipment						
715000	Principal	$ 204,000	$ 204,000	$ 203,000	$ 208,000	$ -
715500	Interest Expense	10,334	11,500	9,202	6,949	-
716500	Trustee Fees	4,000	3,000	4,000	3,000	-
Subtotal for Debt and Equipment		**$ 218,334**	**$ 218,500**	**$ 216,202**	**$ 217,949**	**$ -**
Total Expense		**$ 218,334**	**$ 218,500**	**$ 216,202**	**$ 217,949**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ 683**	**$ -**	**$ 2,298**	**$ -**	**$ -**

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.

2027 Tentative Budget by Fund

Special Assessment Bond Fund

	2025 Actual	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:				
Taxes and Other Revenue				
Other Financing	$ 91,035	$ 41,033	$ -	$ -
Taxes	1,607,742	1,665,000	1,460,396	-
Taxes and Other Revenue	**$ 1,698,777**	**$ 1,706,033**	**$ 1,460,396**	**$ -**
Total Revenue	**$ 1,698,777**	**$ 1,706,033**	**$ 1,460,396**	**$ -**
EXPENSE:				
Debt Service				
Special Assessment Bond	$ 1,693,276	$ 1,664,558	$ 1,460,396	$ -
Debt Service	**$ 1,693,276**	**$ 1,664,558**	**$ 1,460,396**	**$ -**
Total Expense	**$ 1,693,276**	**$ 1,664,558**	**$ 1,460,396**	**$ -**
Special Assessment Bond Fund - Additions to (Uses of) Fund Balance	**$ 5,501**	**$ 41,475**	**$ -**	**$ -**

2027 Tentative Budget

31825140 - 2013 SAA Bond

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:						
401100	Special Assessment	$ 1,607,742	$ 1,447,600	$ 1,665,000	$ 1,460,396	$ -
497500	Interest	100,310	40,000	41,033	-	-
497700	Fair Value Adjustment	(9,275)	-	-	-	-
Total Revenue		**$ 1,698,777**	**$ 1,487,600**	**$ 1,706,033**	**$ 1,460,396**	**$ -**
EXPENSE:						
Current Expense						
690030	Trust / Escrow Disbursement	$ -	$ 40,000	$ 70,650	$ 40,000	$ -
Subtotal for Current Expense		**$ -**	**$ 40,000**	**$ 70,650**	**$ 40,000**	**$ -**
Debt and Equipment						
715000	Principal	$ 1,145,000	$ 925,000	$ 1,095,000	$ 975,000	$ -
715500	Interest Expense	515,676	490,000	466,308	412,796	-
716500	Trustee Fees	32,600	32,600	32,600	32,600	-
Subtotal for Debt and Equipment		**$ 1,693,276**	**$ 1,447,600**	**$ 1,593,908**	**$ 1,420,396**	**$ -**
Total Expense		**$ 1,693,276**	**$ 1,487,600**	**$ 1,664,558**	**$ 1,460,396**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ 5,501**	**$ -**	**$ 41,475**	**$ -**	**$ -**

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.

2027 Tentative Budget by Fund

Capital Projects Fund

	2025 Actual	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:				
Taxes and Other Revenue				
Intergovernmental	$ 2,155,303	$ 2,882,797	$ -	$ -
Other Financing	15,625,683	3,700,000	10,200,000	-
Taxes and Other Revenue	**$ 17,780,986**	**$ 6,582,797**	**$ 10,200,000**	**$ -**
Total Revenue	**$ 17,780,986**	**$ 6,582,797**	**$ 10,200,000**	**$ -**
EXPENSE:				
Capital Projects				
Capital Improvements	$ 17,902,257	$ 993,899	$ 36,980,000	$ -
Capital Projects	**$ 17,902,257**	**$ 993,899**	**$ 36,980,000**	**$ -**
Total Expense	**$ 17,902,257**	**$ 993,899**	**$ 36,980,000**	**$ -**
Capital Projects Fund - Additions to (Uses of) Fund Balance	**$ (121,271)**	**$ 5,588,898**	**$ (26,780,000)**	**$ -**

2027 Tentative Budget

35850000 - Capital Improvements

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:						
410000	Federal Grants	$ 374,514	$ -	$ -	$ -	$ -
415000	State Grants	1,775,789	-	2,185,706	-	-
416000	Grants From Local Units	5,000	-	697,091	-	-
490000	Miscellaneous Revenue	1,253,500	-	-	-	-
490500	Donations	447,487	-	-	-	-
495500	Transfers From Other Funds	13,924,696	3,700,000	3,700,000	10,200,000	-
497500	Interest	-	100,000	-	-	-
Total Revenue		**$ 17,780,986**	**$ 3,800,000**	**$ 6,582,797**	**$ 10,200,000**	**$ -**
EXPENSE:						
Current Expense						
630000	Special Projects	$ 159,431	$ 45,313	$ 21,299	$ -	$ -
670000	Contracted Services	34,100	-	-	-	-
Subtotal for Current Expense		**$ 193,531**	**$ 45,313**	**$ 21,299**	**$ -**	**$ -**
Debt and Equipment						
760500	Infrastructure	$ 334,763	$ -	$ 2,699	$ -	$ -
761000	Construction Project	-	-	-	34,000,000	-
761200	Building Improvements	10,560,842	7,295,037	700,000	2,745,000	-
761400	Improvements	1,031,666	5,474,704	201,533	235,000	-
763000	Software	35,988	-	-	-	-
764000	Capital Equipment	220,822	99,303	68,368	-	-
Subtotal for Debt and Equipment		**$ 12,184,081**	**$ 12,869,044**	**$ 972,600**	**$ 36,980,000**	**$ -**
Interdepartmental						
850000	Transfers To Other Funds	$ 5,524,644	$ -	$ -	$ -	$ -
Subtotal for Interdepartmental		**$ 5,524,644**	**$ -**	**$ -**	**$ -**	**$ -**
Total Expense		**$ 17,902,257**	**$ 12,914,356**	**$ 993,899**	**$ 36,980,000**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ (121,271)**	**$ (9,114,356)**	**$ 5,588,898**	**$(26,780,000)**	**$ -**

Flood Control Fund

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

2027 Tentative Budget by Fund

Flood Control

	2025 Actual	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:				
Taxes and Other Revenue				
License And Fees	$ 114,587	$ 100,000	$ 100,000	$ -
Other Financing	274,469	200,000	200,000	-
Taxes	2,421,395	2,558,506	2,609,302	-
Taxes and Other Revenue	**$ 2,810,450**	**$ 2,858,506**	**$ 2,909,302**	**$ -**
Total Revenue	**$ 2,810,450**	**$ 2,858,506**	**$ 2,909,302**	**$ -**
EXPENSE:				
Streets And Public Improvement				
Flood Control	$ 288,310	$ 106,026	$ 875,684	$ -
Streets And Public Improvement	**$ 288,310**	**$ 106,026**	**$ 875,684**	**$ -**
Total Expense	**$ 288,310**	**$ 106,026**	**$ 875,684**	**$ -**
Flood Control - Additions to (Uses of) Fund Balance	**$ 2,522,140**	**$ 2,752,480**	**$ 2,033,618**	**$ -**

2027 Tentative Budget

37406000 - Flood Control

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:						
401000	Current Property Taxes	$ 2,357,042	$ 2,440,000	$ 2,481,100	$ 2,531,000	$ -
401005	Interest on Current Prop Tax	6,749	8,302	7,406	8,302	-
401010	Delinquent Taxes	55,250	52,000	67,000	67,000	-
401020	Interest On Delinquent Taxes	2,355	2,000	3,000	3,000	-
420000	Registered Vehicle Fees	114,587	119,000	100,000	100,000	-
497500	Interest	274,469	-	200,000	200,000	-
Total Revenue		**$ 2,810,450**	**$ 2,621,302**	**$ 2,858,506**	**$ 2,909,302**	**$ -**
EXPENSE:						
Current Expense						
620000	Office Expense/Supplies	$ -	$ 500	$ 500	$ 500	$ -
625000	Equipment Maintenance	599	20,000	2,000	20,000	-
625200	Fuel Expense	1,394	-	1,000	-	-
630000	Special Projects	125,047	27,000	100,000	850,000	-
640000	Special Supplies	2,207	5,000	-	5,000	-
Subtotal for Current Expense		**$ 129,247**	**$ 52,500**	**$ 103,500**	**$ 875,500**	**$ -**
Debt and Equipment						
760500	Infrastructure	$ 154,421	$ -	$ -	$ -	$ -
Subtotal for Debt and Equipment		**$ 154,421**	**$ -**	**$ -**	**$ -**	**$ -**
Interdepartmental						
810050	Interdept Charg Risk Mgmt	$ -	$ 205	$ 205	$ 184	$ -
811500	Administrative Services	4,642	2,500	2,321	-	-
Subtotal for Interdepartmental		**$ 4,642**	**$ 2,705**	**$ 2,526**	**$ 184**	**$ -**
Total Expense		**$ 288,310**	**$ 55,205**	**$ 106,026**	**$ 875,684**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ 2,522,140**	**$ 2,566,097**	**$ 2,752,480**	**$ 2,033,618**	**$ -**

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.

2027 Tentative Budget by Fund

Solid Waste Transfer Station

	2025 Actual	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:				
Taxes and Other Revenue				
Charges For Services	$ 13,361,613	$ 5,573,786	$ 780,000	$ -
Other Financing	277,198	501,689	-	-
Taxes and Other Revenue	**$ 13,638,812**	**$ 6,075,475**	**$ 780,000**	**$ -**
Total Revenue	**$ 13,638,812**	**$ 6,075,475**	**$ 780,000**	**$ -**
EXPENSE:				
Business-Type				
Transfer Station	$ 12,869,367	$ 6,607,156	$ 1,026,071	$ -
Business-Type	**$ 12,869,367**	**$ 6,607,156**	**$ 1,026,071**	**$ -**
Total Expense	**$ 12,869,367**	**$ 6,607,156**	**$ 1,026,071**	**$ -**
Solid Waste Transfer Station - Additions to (Uses of) Fund Balance	**$ 769,445**	**$ (531,681)**	**$ (246,071)**	**$ -**

2027 Tentative Budget

40450410 - Landfill C&D

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:						
430050	Service Fees	$ 1,469,704	$ 1,302,000	$ 800,000	$ -	$ -
441000	Rent Revenue	362,829	645,000	390,000	480,000	-
Total Revenue		**$ 1,832,533**	**$ 1,947,000**	**$ 1,190,000**	**$ 480,000**	**$ -**
EXPENSE:						
Salaries and Wages						
519900	Allocated Salaries and Wages	$ 481,250	$ 350,000	$ 352,453	$ -	$ -
529900	Allocated Benefits	267,568	210,000	197,123	-	-
Subtotal for Salaries and Wages		**$ 748,818**	**$ 560,000**	**$ 549,576**	**$ -**	**$ -**
Training & Travel						
550000	Training/Travel	$ -	$ 1,500	$ -	$ -	$ -
Subtotal for Training & Travel		**$ -**	**$ 1,500**	**$ -**	**$ -**	**$ -**
Current Expense						
619000	Other Services	$ 2,847	$ -	$ 2,809	$ -	$ -
625000	Equipment Maintenance	25,130	-	-	-	-
625200	Fuel Expense	11,175	-	-	-	-
630030	Disposal/Ecdc	345,840	400,000	233,211	-	-
Subtotal for Current Expense		**$ 384,992**	**$ 400,000**	**$ 236,020**	**$ -**	**$ -**
Debt and Equipment						
766000	Closure Costs	$ 28,952	$ -	$ -	$ -	$ -
Subtotal for Debt and Equipment		**$ 28,952**	**$ -**	**$ -**	**$ -**	**$ -**
Interdepartmental						
811500	Administrative Services	$ 7,568	$ 11,752	$ 11,752	$ 11,634	$ -
Subtotal for Interdepartmental		**$ 7,568**	**$ 11,752**	**$ 11,752**	**$ 11,634**	**$ -**
Total Expense		**$ 1,170,329**	**$ 973,252**	**$ 797,348**	**$ 11,634**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ 662,203**	**$ 973,748**	**$ 392,652**	**$ 468,366**	**$ -**

2027 Tentative Budget

40450415 - Landfill Compost

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:						
450020	Composting Revenue	$ 375,274	$ 325,000	$ 133,519	$ 120,000	$ -
491500	Over/Short	-	-	27	-	-
Total Revenue		**$ 375,274**	**$ 325,000**	**$ 133,546**	**$ 120,000**	**$ -**
EXPENSE:						
Salaries and Wages						
519900	Allocated Salaries and Wages	$ 240,274	$ 280,000	$ 82,871	$ -	$ -
529900	Allocated Benefits	149,462	125,000	43,432	-	-
Subtotal for Salaries and Wages		**$ 389,737**	**$ 405,000**	**$ 126,303**	**$ -**	**$ -**
Current Expense						
625000	Equipment Maintenance	$ 15,036	$ 25,000	$ 579	$ -	$ -
625200	Fuel Expense	5,506	-	-	-	-
626000	Building Maintenance	-	3,000	-	-	-
630045	Compost Facility	91,965	50,000	654	-	-
640000	Special Supplies	2,085	150	-	-	-
Subtotal for Current Expense		**$ 114,592**	**$ 78,150**	**$ 1,233**	**$ -**	**$ -**
Debt and Equipment						
761200	Building Improvements	$ 781	$ -	$ 600	$ -	$ -
Subtotal for Debt and Equipment		**$ 781**	**$ -**	**$ 600**	**$ -**	**$ -**
Interdepartmental						
811500	Administrative Services	$ 3,467	$ 4,384	$ 4,384	$ 4,159	$ -
Subtotal for Interdepartmental		**$ 3,467**	**$ 4,384**	**$ 4,384**	**$ 4,159**	**$ -**
Total Expense		**$ 508,576**	**$ 487,534**	**$ 132,520**	**$ 4,159**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ (133,302)**	**$ (162,534)**	**$ 1,026**	**$ 115,841**	**$ -**

2027 Tentative Budget

40450430 - Transfer Station

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:						
430032	Tire Revenue - State	$ 19,280	$ 18,000	$ 17,251	$ -	$ -
430050	Service Fees	10,618,448	8,000,000	4,084,853	-	-
432034	Recycling Revenue	18,638	15,000	9,352	-	-
441000	Rent Revenue	316,658	-	38,345	180,000	-
450015	Salvage Revenue	180,782	160,000	100,466	-	-
490000	Miscellaneous Revenue	19	-	-	-	-
491500	Over/Short	(799)	-	162	-	-
496000	Sale Of Fixed Assets	2,700	-	501,500	-	-
497500	Interest	275,279	100,000	-	-	-
Total Revenue		**$ 11,431,005**	**$ 8,293,000**	**$ 4,751,929**	**$ 180,000**	**$ -**
EXPENSE:						
Salaries and Wages						
510000	Salaries And Wages	$ 1,809,469	$ 1,955,830	$ 1,069,175	$ -	$ -
510005	Overtime	138,384	100,000	42,411	-	-
519900	Allocated Salaries and Wages	(721,524)	(630,000)	435,324	-	-
520001	Health/Dental Insurance	562,089	697,922	263,750	-	-
520005	Disability	8,827	8,774	-	-	-
520010	Retirement	313,416	312,879	135,082	-	-
520015	FICA	140,317	149,621	83,298	-	-
520020	Termination Pool	53,547	50,796	24,835	-	-
520025	Workers Comp	24,886	26,361	12,546	-	-
529900	Allocated Benefits	(417,030)	(335,000)	240,555	-	-
Subtotal for Salaries and Wages		**$ 1,912,380**	**$ 2,337,183**	**$ 2,306,976**	**$ -**	**$ -**
Training & Travel						
550000	Training/Travel	$ 1,392	$ 4,000	$ 275	$ -	$ -
Subtotal for Training & Travel		**$ 1,392**	**$ 4,000**	**$ 275**	**$ -**	**$ -**
Current Expense						
555000	Meals/Entertainment	$ 1,763	$ 3,000	$ 523	$ -	$ -
620000	Office Expense/Supplies	22,861	20,000	6,383	-	-
621000	Subscriptions	-	360	-	-	-
624205	Bank Charges	68,983	50,000	40,000	-	-
625000	Equipment Maintenance	313,483	423,568	150,000	-	-
625200	Fuel Expense	99,539	150,000	71,672	-	-
625300	Software Maint	110	6,840	-	-	-

2027 Tentative Budget (Continued)

40450430 - Transfer Station

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
626000	Building Maintenance	142,271	94,000	45,000	94,000	-
627000	Utilities	52,998	45,000	35,000	-	-
628000	Telephone	7,993	7,000	5,000	-	-
630025	Contract Labor	24,302	40,000	22,000	-	-
630030	Disposal/Ecdc	6,978,119	5,900,000	2,586,552	-	-
630032	Tire Dispo	17,770	18,000	16,395	-	-
630035	Hazardous Waste	17,244	18,000	7,601	-	-
630040	Recycling	6,458	8,000	-	-	-
635000	Special Services	6,240	5,000	-	5,000	-
640000	Special Supplies	35,667	20,000	11,790	-	-
640040	First Aid Supplies	12,856	10,000	6,596	-	-
640044	Misc Shop Supplies	6,491	10,000	2,000	-	-
Subtotal for Current Expense		**$ 7,815,147**	**$ 6,828,768**	**$ 3,006,512**	**$ 99,000**	**$ -**
Debt and Equipment						
761200	Building Improvements	$ 335	$ 100,000	$ -	$ -	$ -
761400	Improvements	838,807	150,000	2,000	700,000	-
763000	Software	5,000	-	3,750	-	-
764000	Capital Equipment	312,475	150,000	-	-	-
765000	Controlled Assets	-	50,000	-	-	-
766000	Closure Costs	513	5,769	41,612	25,000	-
780000	Depreciation	-	480,000	-	-	-
Subtotal for Debt and Equipment		**$ 1,157,130**	**$ 935,769**	**$ 47,362**	**$ 725,000**	**$ -**
Interdepartmental						
810020	Interdept Charges Telephone	$ 4,669	$ 5,387	$ 5,387	$ -	$ -
810030	Interdept Charges Fleet	7,933	1,350	1,350	1,350	-
810040	Interdept Charges Computer	4,147	4,603	4,603	-	-
810050	Interdept Charg Risk Mgmt	42,459	54,303	54,303	43,637	-
811500	Administrative Services	245,204	250,520	250,520	141,291	-
Subtotal for Interdepartmental		**$ 304,412**	**$ 316,163**	**$ 316,163**	**$ 186,278**	**$ -**
Total Expense		**$11,190,461**	**$ 10,421,882**	**$ 5,677,288**	**$ 1,010,278**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ 240,544**	**$ (2,128,882)**	**$ (925,359)**	**$ (830,278)**	**$ -**

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.

2027 Tentative Budget by Fund

Animal Shelter

	2025 Actual	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:				
Taxes and Other Revenue				
Charges For Services	$ 1,446,674	$ 1,510,750	$ 1,519,000	$ -
Intergovernmental	-	30,000	-	-
Other Financing	49,034	36,000	40,000	-
Taxes and Other Revenue	**$ 1,495,708**	**$ 1,576,750**	**$ 1,559,000**	**$ -**
Total Revenue	**$ 1,495,708**	**$ 1,576,750**	**$ 1,559,000**	**$ -**
EXPENSE:				
Public Safety				
Animal Shelter	$ 1,335,948	$ 1,596,488	$ 1,571,465	$ -
Public Safety	**$ 1,335,948**	**$ 1,596,488**	**$ 1,571,465**	**$ -**
Total Expense	**$ 1,335,948**	**$ 1,596,488**	**$ 1,571,465**	**$ -**
Animal Shelter - Additions to (Uses of) Fund Balance	**$ 159,760**	**$ (19,738)**	**$ (12,465)**	**$ -**

2027 Tentative Budget

42156000 - Animal Shelter

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:						
416000	Grants From Local Units	$ -	$ -	$ 30,000	$ -	$ -
430050	Service Fees	1,335,471	1,427,395	1,432,750	1,438,000	-
434000	Animal Shelter Fees	64,626	75,000	36,000	36,000	-
434005	Animal Adoption Fees	46,577	40,000	42,000	45,000	-
490500	Donations	31,305	40,000	36,000	40,000	-
491000	Sundry Revenue	8,179	-	-	-	-
491500	Over/Short	5	-	-	-	-
497500	Interest	9,545	-	-	-	-
Total Revenue		**$ 1,495,708**	**$ 1,582,395**	**$ 1,576,750**	**$ 1,559,000**	**$ -**
EXPENSE:						
Salaries and Wages						
510000	Salaries And Wages	$ 557,803	$ 690,504	$ 710,000	$ 714,043	$ -
510005	Overtime	8,621	10,000	13,150	10,000	-
510500	Employee Incentives	-	-	1,300	-	-
519900	Allocated Salaries and Wages	(10,680)	(25,000)	13,000	(20,000)	-
520001	Health/Dental Insurance	127,449	204,508	115,510	130,163	-
520005	Disability	2,306	2,904	450	2,076	-
520010	Retirement	77,341	100,231	90,000	98,181	-
520015	FICA	41,677	52,563	55,000	54,624	-
520020	Termination Pool	13,270	16,811	17,500	17,530	-
520025	Workers Comp	5,474	7,092	8,500	8,300	-
Subtotal for Salaries and Wages		**$ 823,260**	**$ 1,059,613**	**$ 1,024,410**	**$ 1,014,917**	**$ -**
Training & Travel						
550000	Training/Travel	$ 2,105	$ 3,000	$ 1,000	$ 3,000	$ -
Subtotal for Training & Travel		**$ 2,105**	**$ 3,000**	**$ 1,000**	**$ 3,000**	**$ -**
Current Expense						
555000	Meals/Entertainment	$ -	$ -	$ 500	$ 500	$ -
620000	Office Expense/Supplies	3,808	4,500	8,200	8,000	-
624205	Bank Charges	40	25	-	25	-
625000	Equipment Maintenance	1,315	-	-	-	-
625200	Fuel Expense	249	1,000	-	1,000	-
625300	Software Maint	395	5,500	-	500	-
626000	Building Maintenance	71,913	80,730	80,000	80,000	-

2027 Tentative Budget (Continued)

42156000 - Animal Shelter

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
627000	Utilities	67,620	59,000	59,000	59,000	-
640000	Special Supplies	4,940	6,500	6,500	6,500	-
640022	Quartermaster	2,099	3,800	3,800	3,800	-
640026	Adoption Supplies	5,060	5,000	5,000	5,000	-
640032	Animal Feed/Care	43,949	35,000	35,000	35,000	-
674500	Veterinary Services	19,962	35,000	42,000	40,000	-
Subtotal for Current Expense		**$ 221,349**	**$ 236,055**	**$ 240,000**	**$ 239,325**	**$ -**
Debt and Equipment						
761200	Building Improvements	$ 185	$ -	$ -	$ -	$ -
763000	Software	3,116	-	395	-	-
764000	Capital Equipment	-	113,750	33,512	-	-
765000	Controlled Assets	-	2,475	2,377	-	-
Subtotal for Debt and Equipment		**$ 3,301**	**$ 116,225**	**$ 36,284**	**$ -**	**$ -**
Interdepartmental						
810010	Interdept Charges Print Copy	$ 838	$ 1,176	$ 546	$ 476	$ -
810020	Interdept Charges Telephone	3,592	3,592	3,592	3,592	-
810030	Interdept Charges Fleet	2,028	-	2,028	8,113	-
810040	Interdept Charges Computer	3,269	2,508	2,508	3,717	-
810050	Interdept Charg Risk Mgmt	13,351	15,102	15,102	15,092	-
811500	Administrative Services	44,389	55,816	55,816	65,284	-
850000	Transfers To Other Funds	218,466	218,500	215,202	217,949	-
Subtotal for Interdepartmental		**$ 285,933**	**$ 296,694**	**$ 294,794**	**$ 314,223**	**$ -**
Total Expense		**$ 1,335,948**	**$ 1,711,587**	**$ 1,596,488**	**$ 1,571,465**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ 159,760**	**$ (129,192)**	**$ (19,738)**	**$ (12,465)**	**$ -**

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.

2027 Tentative Budget by Fund

Fleet Management

	2025 Actual	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:				
Taxes and Other Revenue				
Charges For Services	$ 901,129	$ 1,031,529	$ 1,071,893	$ -
Other Financing	126,292	319,692	-	-
Taxes and Other Revenue	**$ 1,027,421**	**$ 1,351,221**	**$ 1,071,893**	**$ -**
Total Revenue	**$ 1,027,421**	**$ 1,351,221**	**$ 1,071,893**	**$ -**
EXPENSE:				
Internal Service				
Fleet Management Dept	$ 1,547,546	$ 2,191,197	$ 1,106,046	$ -
Internal Service	**$ 1,547,546**	**$ 2,191,197**	**$ 1,106,046**	**$ -**
Total Expense	**$ 1,547,546**	**$ 2,191,197**	**$ 1,106,046**	**$ -**
Fleet Management - Additions to (Uses of) Fund Balance	**$ (520,125)**	**$ (839,976)**	**$ (34,153)**	**$ -**

2027 Tentative Budget

50460000 - Fleet Department

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:						
444000	Vehicle Fees	$ 901,129	$ 947,421	$ 1,031,529	$ 1,071,893	$ -
496000	Sale Of Fixed Assets	44,701	-	319,692	-	-
497500	Interest	81,591	-	-	-	-
Total Revenue		**$ 1,027,421**	**$ 947,421**	**$ 1,351,221**	**$ 1,071,893**	**$ -**
EXPENSE:						
Salaries and Wages						
519900	Allocated Salaries and Wages	$ 61,962	$ 45,000	$ 60,000	$ 60,000	$ -
Subtotal for Salaries and Wages		**$ 61,962**	**$ 45,000**	**$ 60,000**	**$ 60,000**	**$ -**
Current Expense						
620000	Office Expense/Supplies	$ -	$ 500	$ -	$ 500	$ -
625000	Equipment Maintenance	9,343	11,500	10,000	11,500	-
625200	Fuel Expense	3,517	-	5,000	5,000	-
625300	Software Maint	-	13,000	-	13,000	-
628600	Telephone	485	470	470	470	-
Subtotal for Current Expense		**$ 13,344**	**$ 25,470**	**$ 15,470**	**$ 30,470**	**$ -**
Debt and Equipment						
764000	Capital Equipment	$ 1,444,020	$ 2,140,103	$ 2,085,069	$ 985,379	$ -
Subtotal for Debt and Equipment		**$ 1,444,020**	**$ 2,140,103**	**$ 2,085,069**	**$ 985,379**	**$ -**
Interdepartmental						
810030	Interdept Charges Fleet	$ 9,904	$ 8,973	$ 8,973	$ 8,973	$ -
810050	Interdept Charg Risk Mgmt	5,260	5,970	5,970	5,509	-
811500	Administrative Services	13,056	15,715	15,715	15,715	-
Subtotal for Interdepartmental		**$ 28,220**	**$ 30,658**	**$ 30,658**	**$ 30,197**	**$ -**
Total Expense		**$ 1,547,546**	**$ 2,241,231**	**$ 2,191,197**	**$ 1,106,046**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ (520,125)**	**$ (1,293,810)**	**$ (839,976)**	**$ (34,153)**	**$ -**

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.

2027 Tentative Budget by Fund

Garage Fund

	2025 Actual	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:				
Taxes and Other Revenue				
Charges For Services	$ 860,473	$ 701,111	$ 992,000	$ -
Other Financing	10,589	7,500	7,500	-
Taxes and Other Revenue	**$ 871,062**	**$ 708,611**	**$ 999,500**	**$ -**
Total Revenue	**$ 871,062**	**$ 708,611**	**$ 999,500**	**$ -**
EXPENSE:				
Streets And Public Improvement				
Garage	$ 933,047	$ 1,099,804	$ 997,905	$ -
Streets And Public Improvement	**$ 933,047**	**$ 1,099,804**	**$ 997,905**	**$ -**
Total Expense	**$ 933,047**	**$ 1,099,804**	**$ 997,905**	**$ -**
Garage Fund - Additions to (Uses of) Fund Balance	**$ (61,985)**	**$ (391,193)**	**$ 1,595**	**$ -**

2027 Tentative Budget

50408000 - Garage

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:						
430050	Service Fees	$ 860,473	$ 980,000	$ 701,111	$ 992,000	$ -
497500	Interest	10,589	10,000	7,500	7,500	-
Total Revenue		**$ 871,062**	**$ 990,000**	**$ 708,611**	**$ 999,500**	**$ -**
EXPENSE:						
Salaries and Wages						
510000	Salaries And Wages	$ 301,276	$ 316,891	$ 317,770	$ 327,974	$ -
510005	Overtime	2,567	-	-	-	-
519900	Allocated Salaries and Wages	(61,962)	(45,000)	60,000	(60,000)	-
520001	Health/Dental Insurance	88,460	96,611	97,209	96,611	-
520005	Disability	1,443	1,505	75	1,058	-
520010	Retirement	52,107	52,825	52,185	51,393	-
520015	FICA	21,485	24,242	22,800	25,090	-
520020	Termination Pool	8,356	8,715	8,900	9,019	-
520025	Workers Comp	3,481	3,663	3,755	3,449	-
Subtotal for Salaries and Wages		**$ 417,214**	**$ 459,452**	**$ 562,694**	**$ 454,594**	**$ -**
Training & Travel						
550000	Training/Travel	$ 343	$ 1,000	$ 500	$ 1,000	$ -
Subtotal for Training & Travel		**$ 343**	**$ 1,000**	**$ 500**	**$ 1,000**	**$ -**
Current Expense						
555000	Meals/Entertainment	$ 529	$ 1,000	$ -	$ 1,000	$ -
610000	Purchasing Card	(7)	-	-	-	-
620000	Office Expense/Supplies	1,264	2,000	2,000	2,000	-
625000	Equipment Maintenance	408	5,000	2,500	5,000	-
625200	Fuel Expense	2,067	3,500	2,500	3,500	-
625300	Software Maint	8,841	8,840	8,840	8,840	-
626000	Building Maintenance	4,205	10,000	10,000	10,000	-
627000	Utilities	14,894	18,000	18,000	18,000	-
640000	Special Supplies	442,372	450,000	450,000	450,000	-
Subtotal for Current Expense		**$ 474,574**	**$ 498,340**	**$ 493,840**	**$ 498,340**	**$ -**
Debt and Equipment						
765000	Controlled Assets	$ -	$ 10,000	$ -	$ -	$ -
Subtotal for Debt and Equipment		**$ -**	**$ 10,000**	**$ -**	**$ -**	**$ -**

2027 Tentative Budget (Continued)

50408000 - Garage

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
Interdepartmental						
810020	Interdept Charges Telephone	$ 1,077	$ 1,077	$ 1,077	$ 1,077	$ -
810030	Interdept Charges Fleet	9,090	9,090	9,090	9,090	-
810040	Interdept Charges Computer	1,750	1,750	1,750	1,772	-
810050	Interdept Charg Risk Mgmt	4,158	4,591	4,591	4,248	-
811500	Administrative Services	24,842	26,262	26,262	27,784	-
Subtotal for Interdepartmental		**$ 40,918**	**$ 42,770**	**$ 42,770**	**$ 43,971**	**$ -**
Total Expense		**$ 933,047**	**$ 1,011,562**	**$ 1,099,804**	**$ 997,905**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ (61,985)**	**$ (21,562)**	**$ (391,193)**	**$ 1,595**	**$ -**

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.

2027 Tentative Budget by Fund

Risk Management

	2025 Actual	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:				
Taxes and Other Revenue				
Charges For Services	$ 2,605,930	$ 2,852,000	$ 2,911,058	$ -
Other Financing	46,267	15,000	40,000	-
Taxes and Other Revenue	**$ 2,652,196**	**$ 2,867,000**	**$ 2,951,058**	**$ -**
Total Revenue	**$ 2,652,196**	**$ 2,867,000**	**$ 2,951,058**	**$ -**
EXPENSE:				
Internal Service				
Risk Management	$ 2,545,400	$ 2,636,831	$ 2,951,058	$ -
Internal Service	**$ 2,545,400**	**$ 2,636,831**	**$ 2,951,058**	**$ -**
Total Expense	**$ 2,545,400**	**$ 2,636,831**	**$ 2,951,058**	**$ -**
Risk Management - Additions to (Uses of) Fund Balance	**$ 106,797**	**$ 230,169**	**$ -**	**$ -**

2027 Tentative Budget

51126000 - Risk Management

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:						
430050	Service Fees	$ 2,605,930	$ 2,832,014	$ 2,852,000	$ 2,911,058	$ -
493000	Proceeds From Insurance	28,100	40,000	15,000	40,000	-
497500	Interest	18,167	-	-	-	-
Total Revenue		**$ 2,652,196**	**$ 2,872,014**	**$ 2,867,000**	**$ 2,951,058**	**$ -**
EXPENSE:						
Current Expense						
654000	Service Fees	$ -	$ 10,000	$ -	$ 10,000	$ -
670000	Contracted Services	16,340	18,405	17,067	18,405	-
671010	Self Insured Claims	17,727	50,000	15,000	50,000	-
671030	Unemployment Comp Claims	71,027	45,000	45,000	45,000	-
673500	Workman Comp Claims	459	2,000	1,000	2,000	-
675500	Risk Insurance	2,412,225	2,746,609	2,558,764	2,825,653	-
Subtotal for Current Expense		**$ 2,517,780**	**$ 2,872,014**	**$ 2,636,831**	**$ 2,951,058**	**$ -**
Debt and Equipment						
764000	Capital Equipment	$ 27,620	$ -	$ -	$ -	$ -
Subtotal for Debt and Equipment		**$ 27,620**	**$ -**	**$ -**	**$ -**	**$ -**
Total Expense		**$ 2,545,400**	**$ 2,872,014**	**$ 2,636,831**	**$ 2,951,058**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ 106,797**	**$ -**	**$ 230,169**	**$ -**	**$ -**

Treasurers Trust Fund

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

2027 Tentative Budget by Fund

Treasurers Trust Fund

	2025 Actual	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:				
Taxes and Other Revenue				
Charges For Services	$ 70,001	$ 70,000	$ 70,000	$ -
License And Fees	6,551	7,000	7,000	-
Other Financing	17,005,629	15,025,000	15,025,000	-
Taxes and Other Revenue	**$ 17,082,181**	**$ 15,102,000**	**$ 15,102,000**	**$ -**
Total Revenue	**$ 17,082,181**	**$ 15,102,000**	**$ 15,102,000**	**$ -**
EXPENSE:				
Fiduciary				
Treasurer Trust	$ 12,118,871	$ 7,110,390	$ 15,102,000	$ -
Fiduciary	**$ 12,118,871**	**$ 7,110,390**	**$ 15,102,000**	**$ -**
Total Expense	**$ 12,118,871**	**$ 7,110,390**	**$ 15,102,000**	**$ -**
Treasurers Trust Fund - Additions to (Uses of) Fund Balance	**$ 4,963,310**	**$ 7,991,610**	**$ -**	**$ -**

2027 Tentative Budget

60890000 - Trust and Agency

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:						
422000	Licenses And Fees	$ 6,551	$ 7,000	$ 7,000	$ 7,000	$ -
430500	Service Fees	70,001	70,000	70,000	70,000	-
490600	Escrow Receipts	16,865,791	10,500,000	15,000,000	15,000,000	-
491000	Sundry Revenue	139,838	25,000	25,000	25,000	-
Total Revenue		**$ 17,082,181**	**$ 10,602,000**	**$ 15,102,000**	**$ 15,102,000**	**$ -**
EXPENSE:						
Training & Travel						
550000	Training/Travel	$ 1,874	$ 5,000	$ 5,000	$ 5,000	$ -
Subtotal for Training & Travel		**$ 1,874**	**$ 5,000**	**$ 5,000**	**$ 5,000**	**$ -**
Current Expense						
620000	Office Expense/Supplies	$ 18	$ -	$ 390	$ -	$ -
640000	Special Supplies	24,484	72,000	10,000	72,000	-
640022	Quartermaster	51,153	53,961	70,000	-	-
690030	Trust / Escrow Disbursement	12,040,543	10,500,000	7,000,000	15,000,000	-
699000	Sundry	800	25,000	25,000	25,000	-
Subtotal for Current Expense		**$ 12,116,997**	**$ 10,650,961**	**$ 7,105,390**	**$ 15,097,000**	**$ -**
Total Expense		**$ 12,118,871**	**$ 10,655,961**	**$ 7,110,390**	**$ 15,102,000**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ 4,963,310**	**$ (53,961)**	**$ 7,991,610**	**$ -**	**$ -**

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.

2027 Tentative Budget by Fund

Health Fund

	2025 Actual	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:				
Taxes and Other Revenue				
Charges For Services	$ 3,398,135	$ 3,056,569	$ 3,063,735	$ -
Intergovernmental	10,782,658	11,192,037	9,671,742	-
License And Fees	121,134	105,000	105,000	-
Other Financing	310,808	351,540	323,500	-
Taxes	2,557,743	2,669,970	2,722,084	-
Taxes and Other Revenue	**$ 17,170,479**	**$ 17,375,116**	**$ 15,886,061**	**$ -**
Total Revenue	**$ 17,170,479**	**$ 17,375,116**	**$ 15,886,061**	**$ -**
EXPENSE:				
Public Health And Welfare				
Weber Morgan Health Department	$ 16,481,133	$ 17,600,388	$ 16,456,652	$ -
Public Health And Welfare	**$ 16,481,133**	**$ 17,600,388**	**$ 16,456,652**	**$ -**
Total Expense	**$ 16,481,133**	**$ 17,600,388**	**$ 16,456,652**	**$ -**
Health Fund - Additions to (Uses of) Fund Balance	**$ 689,346**	**$ (225,272)**	**$ (570,591)**	**$ -**

2027 Tentative Budget

70900000 - Health Administration

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:						
401000	Current Property Taxes	$ 2,490,765	$ 2,585,000	$ 2,589,222	$ 2,641,000	$ -
401005	Interest on Current Prop Tax	7,131	8,084	7,748	8,084	-
401010	Delinquent Taxes	57,358	53,000	70,000	70,000	-
401020	Interest On Delinquent Taxes	2,489	2,000	3,000	3,000	-
410000	Federal Grants	1,449,870	1,067,175	740,000	887,695	-
415000	State Grants	621,443	620,000	621,443	621,443	-
416000	Grants From Local Units	195,446	195,000	165,000	180,000	-
420000	Registered Vehicle Fees	121,134	123,000	105,000	105,000	-
430065	Vital Statistics	346,031	355,000	330,000	330,000	-
441000	Rent Revenue	3,600	3,600	3,600	3,600	-
491000	Sundry Revenue	6,032	-	10	-	-
491500	Over/Short	-	-	20	-	-
493000	Proceeds From Insurance	3,549	-	1,760	-	-
496000	Sale Of Fixed Assets	26,011	21,000	42,500	26,000	-
497500	Interest	256,817	241,673	280,000	280,000	-
498000	Transfer From Restricted Acct	4,007	-	-	-	-
Total Revenue		**$ 5,591,683**	**$ 5,274,532**	**$ 4,959,303**	**$ 5,155,822**	**$ -**
EXPENSE:						
Salaries and Wages						
510000	Salaries And Wages	$ 1,796,471	$ 1,818,499	$ 1,745,154	$ 1,835,671	$ -
510005	Overtime	(561)	-	-	-	-
510500	Employee Incentives	11,684	18,000	11,902	18,000	-
519900	Allocated Salaries and Wages	(367,359)	-	-	-	-
520001	Health/Dental Insurance	353,194	401,657	368,618	423,840	-
520005	Disability	8,263	8,063	21,942	5,819	-
520010	Retirement	296,539	285,628	281,328	285,746	-
520015	FICA	129,096	131,488	125,004	140,429	-
520020	Termination Pool	47,843	46,679	46,981	49,769	-
520025	Workers Comp	15,183	12,814	14,810	12,232	-
529900	Allocated Benefits	(176,459)	-	-	-	-
Subtotal for Salaries and Wages		**$ 2,113,896**	**$ 2,722,828**	**$ 2,615,740**	**$ 2,771,506**	**$ -**

2027 Tentative Budget (Continued)

70900000 - Health Administration

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
Training & Travel						
550000	Training/Travel	$ 33,590	$ 22,744	$ 28,000	$ 34,863	$ -
550005	Mileage Reimbursement	4,318	2,800	2,000	1,500	-
550010	Transportation	13,709	9,000	16,000	10,500	-
550015	Lodging	36,747	19,000	17,000	19,000	-
550020	Per Diem	11,050	9,000	5,000	6,000	-
550990	Allocated Travel and Training	(5,190)	-	-	-	-
Subtotal for Training & Travel		**$ 94,223**	**$ 62,544**	**$ 68,000**	**$ 71,863**	**$ -**
Current Expense						
555000	Meals/Entertainment	$ 11,529	$ 12,000	$ 12,000	$ 12,000	$ -
610000	Purchasing Card	(210)	-	-	-	-
615000	Administrative Fees	260,396	293,860	293,860	286,469	-
620000	Office Expense/Supplies	13,717	13,000	6,000	13,000	-
620010	Postage	2,630	2,200	2,200	2,200	-
621000	Subscriptions	104,189	75,000	75,000	75,000	-
624205	Bank Charges	28,379	20,000	28,000	28,000	-
625000	Equipment Maintenance	7,888	4,000	8,000	8,000	-
625200	Fuel Expense	1,978	4,500	2,200	4,500	-
625300	Software Maint	24,905	26,000	26,000	26,000	-
626000	Building Maintenance	80,747	70,000	55,000	60,000	-
627000	Utilities	46,279	42,000	55,000	55,000	-
628000	Telephone	2,064	2,500	625	1,000	-
630000	Special Projects	30,000	30,000	30,000	30,000	-
630060	Consultants	180,305	40,040	22,000	22,000	-
635000	Special Services	32,637	85,400	52,000	85,400	-
640000	Special Supplies	30,464	65,000	28,000	65,000	-
660000	Rent	6,750	9,000	9,000	9,000	-
670000	Contracted Services	350	-	-	-	-
671000	Data Processing Services	50,000	50,000	50,000	50,000	-
675500	Risk Insurance	71,048	72,869	73,599	67,925	-
698000	Allocated Overhead	(96,559)	-	-	-	-
Subtotal for Current Expense		**$ 889,486**	**$ 917,369**	**$ 828,484**	**$ 900,494**	**$ -**

2027 Tentative Budget (Continued)

70900000 - Health Administration

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
Debt and Equipment						
761200	Building Improvements	$ 9,403	$ -	$ 7,380	$ -	$ -
763000	Software	2,280	2,000	17,000	2,000	-
764000	Capital Equipment	84,405	190,500	122,564	105,000	-
765000	Controlled Assets	20,002	24,000	24,000	32,000	-
Subtotal for Debt and Equipment		**$ 116,090**	**$ 216,500**	**$ 170,944**	**$ 139,000**	**$ -**
Interdepartmental						
810020	Interdept Charges Telephone	$ 13,289	$ 14,007	$ 14,007	$ 14,007	$ -
810040	Interdept Charges Computer	8,280	5,160	5,160	5,160	-
810050	Interdept Charg Risk Mgmt	22,531	25,488	25,488	23,742	-
Subtotal for Interdepartmental		**$ 44,100**	**$ 44,655**	**$ 44,655**	**$ 42,909**	**$ -**
Total Expense		**$ 3,257,794**	**$ 3,963,896**	**$ 3,727,823**	**$ 3,925,772**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ 2,333,889**	**$ 1,310,636**	**$ 1,231,480**	**$ 1,230,050**	**$ -**

2027 Tentative Budget

70900705 - Clinical Nursing Services

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:						
410000	Federal Grants	$ 464,504	$ 687,900	$ 760,000	$ 677,280	$ -
415000	State Grants	115,411	71,000	78,000	72,066	-
436504	Immunizations	550,890	430,000	430,000	430,000	-
436506	Flu Immunizations	169,484	140,000	150,000	150,000	-
436508	Tb Supplies	11,518	10,500	11,000	11,000	-
436510	STD Fee	5,945	3,800	8,478	10,000	-
436514	HIV / AIDS	1,675	1,000	2,000	2,000	-
436516	Immigration	30,115	32,135	32,135	32,135	-
436520	BYB Title XIX	1,958	1,500	2,500	2,500	-
436526	Pregnancy Testing	2,706	3,489	900	900	-
491000	Sundry Revenue	9,778	5,000	16,360	10,000	-
Total Revenue		**$ 1,363,985**	**$ 1,386,324**	**$ 1,491,373**	**$ 1,397,881**	**$ -**
EXPENSE:						
Salaries and Wages						
510000	Salaries And Wages	$ 1,243,942	$ 1,341,540	$ 1,341,540	$ 1,359,883	$ -
510500	Employee Incentives	1,171	-	4,626	6,500	-
519900	Allocated Salaries and Wages	94,122	-	-	-	-
520001	Health/Dental Insurance	246,704	313,689	313,689	234,352	-
520005	Disability	5,912	6,359	6,359	4,358	-
520010	Retirement	208,050	223,228	223,228	211,894	-
520015	FICA	90,454	102,408	102,408	104,031	-
520020	Termination Pool	34,230	36,813	36,813	37,397	-
520025	Workers Comp	13,604	16,352	16,352	15,105	-
529900	Allocated Benefits	49,938	-	-	-	-
Subtotal for Salaries and Wages		**$ 1,988,129**	**$ 2,040,389**	**$ 2,045,015**	**$ 1,973,520**	**$ -**
Training & Travel						
550000	Training/Travel	$ 5,987	$ 7,000	$ 4,200	$ 7,000	$ -
550005	Mileage Reimbursement	171	1,000	600	1,000	-
550010	Transportation	-	2,000	713	2,000	-
550015	Lodging	653	5,000	2,819	5,000	-
550020	Per Diem	325	1,200	870	1,200	-
550990	Allocated Travel and Training	1,464	-	-	-	-
Subtotal for Training & Travel		**$ 8,600**	**$ 16,200**	**$ 9,202**	**$ 16,200**	**$ -**

2027 Tentative Budget (Continued)

70900705 - Clinical Nursing Services

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
Current Expense						
555000	Meals/Entertainment	$ 997	$ 1,400	$ 1,400	$ 1,400	$ -
620000	Office Expense/Supplies	7,529	5,000	4,000	5,000	-
620010	Postage	1,097	1,400	1,400	1,400	-
621000	Subscriptions	1,008	3,135	272	3,583	-
624205	Bank Charges	458	365	365	365	-
625000	Equipment Maintenance	64	250	802	802	-
625200	Fuel Expense	791	700	400	700	-
626000	Building Maintenance	13,720	19,000	19,000	19,000	-
627000	Utilities	18,587	21,000	21,000	21,000	-
628000	Telephone	782	-	-	-	-
635000	Special Services	60,070	65,000	65,000	64,000	-
640000	Special Supplies	11,730	38,000	26,672	18,000	-
646000	Medical Supplies	435,513	302,168	350,000	302,168	-
660000	Rent	2,250	2,250	2,250	2,250	-
698000	Allocated Overhead	27,086	-	-	-	-
Subtotal for Current Expense		**$ 581,682**	**$ 459,668**	**$ 492,561**	**$ 439,668**	**$ -**
Debt and Equipment						
764000	Capital Equipment	$ -	$ 8,000	$ -	$ 8,000	$ -
765000	Controlled Assets	6,687	5,000	3,636	5,000	-
Subtotal for Debt and Equipment		**$ 6,687**	**$ 13,000**	**$ 3,636**	**$ 13,000**	**$ -**
Interdepartmental						
810020	Interdept Charges Telephone	$ 10,416	$ 11,852	$ 11,852	$ 11,852	$ -
810040	Interdept Charges Computer	4,440	3,240	3,240	4,200	-
Subtotal for Interdepartmental		**$ 14,856**	**$ 15,092**	**$ 15,092**	**$ 16,052**	**$ -**
Total Expense		**$ 2,599,954**	**$ 2,544,349**	**$ 2,565,507**	**$ 2,458,440**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ (1,235,968)**	**$ (1,158,025)**	**$ (1,074,134)**	**$ (1,060,559)**	**$ -**

2027 Tentative Budget

70900710 - Environmental Health

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:						
410000	Federal Grants	$ 882,620	$ 1,842,900	$ 1,959,880	$ 533,308	$ -
415000	State Grants	92,252	109,000	171,946	98,238	-
416000	Grants From Local Units	5,572	8,000	13,667	10,000	-
430057	Mass Gathering Fees	8,250	9,350	9,000	9,000	-
436002	Wastewater	192,235	120,000	130,000	130,000	-
436004	Station Fees	473,661	455,000	455,000	475,000	-
436006	Water Analysis	42,995	20,000	20,000	20,000	-
437002	Tanning / Tattoo Permits	38,078	30,000	35,000	35,000	-
437004	Food Service Program Revenue	159,120	140,000	154,000	155,000	-
437006	Business License Review	4,200	3,000	3,000	3,000	-
437008	Swimming Pools	126,938	125,000	131,413	133,000	-
437010	Food Service Revenue	556,828	500,000	525,000	550,000	-
437012	I/M Program	19,145	18,000	18,000	19,000	-
437014	Child Care Inspections	2,450	3,000	2,450	2,500	-
437016	Waste Haulers	15,680	14,000	14,000	14,000	-
437017	I/M Emmission Cert	533,400	515,000	515,000	500,000	-
437018	I/M Program	4,310	4,000	4,000	4,000	-
437019	IM Program Consent Agree	35,801	-	20,737	-	-
437020	Illegal Drug Site Fee	40,120	40,000	40,000	40,000	-
445000	Fines And Fees	2,250	-	-	-	-
491000	Sundry Revenue	4,565	4,000	5,000	5,000	-
496000	Sale Of Fixed Assets	-	2,500	5,815	2,500	-
Total Revenue		**$ 3,240,468**	**$ 3,962,750**	**$ 4,232,908**	**$ 2,738,546**	**$ -**
EXPENSE:						
Salaries and Wages						
510000	Salaries And Wages	$ 1,490,094	$ 1,578,533	$ 1,578,533	$ 1,605,744	$ -
510005	Overtime	775	-	64	-	-
510500	Employee Incentives	775	-	4,500	12,200	-
519900	Allocated Salaries and Wages	119,341	-	-	-	-
520001	Health/Dental Insurance	332,863	377,227	377,227	376,710	-
520005	Disability	7,175	7,434	7,434	5,153	-
520010	Retirement	257,290	261,841	261,841	251,201	-
520015	FICA	108,408	119,725	119,725	122,839	-
520020	Termination Pool	41,544	43,038	43,038	44,158	-

2027 Tentative Budget (Continued)

70900710 - Environmental Health

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
520025	Workers Comp	18,959	19,455	19,455	18,123	-
529900	Allocated Benefits	60,237	-	-	-	-
Subtotal for Salaries and Wages		**$ 2,437,460**	**$ 2,407,253**	**$ 2,411,817**	**$ 2,436,128**	**$ -**
Training & Travel						
550000	Training/Travel	$ 8,736	$ 9,500	$ 9,234	$ 9,500	$ -
550005	Mileage Reimbursement	1,443	700	1,174	700	-
550010	Transportation	4,097	2,000	3,976	2,000	-
550015	Lodging	7,107	4,600	4,600	4,600	-
550020	Per Diem	2,980	2,800	2,800	2,800	-
550990	Allocated Travel and Training	1,803	-	-	-	-
Subtotal for Training & Travel		**$ 26,166**	**$ 19,600**	**$ 21,785**	**$ 19,600**	**$ -**
Current Expense						
555000	Meals/Entertainment	$ 796	$ 1,800	$ 1,600	$ 1,800	$ -
620000	Office Expense/Supplies	8,988	6,500	6,500	6,500	-
620010	Postage	12,162	10,000	12,000	12,000	-
621000	Subscriptions	4,283	5,000	5,000	5,000	-
625000	Equipment Maintenance	5,811	10,144	6,000	10,144	-
625200	Fuel Expense	6,607	4,356	5,000	5,000	-
625500	Grant Funded Repairs	677,422	1,514,900	1,815,000	400,000	-
626000	Building Maintenance	21,085	25,800	25,800	25,800	-
627000	Utilities	29,395	29,000	29,000	29,000	-
628000	Telephone	1,845	3,400	3,400	5,200	-
630060	Consultants	2,010	1,600	-	5,000	-
635000	Special Services	86,751	117,240	117,240	97,000	-
640000	Special Supplies	24,862	25,000	25,000	25,000	-
660000	Rent	4,500	4,500	4,500	4,500	-
698000	Allocated Overhead	32,802	-	-	-	-
Subtotal for Current Expense		**$ 919,320**	**$ 1,759,240**	**$ 2,056,040**	**$ 631,944**	**$ -**
Debt and Equipment						
763000	Software	$ -	$ 4,000	$ -	$ -	$ -
764000	Capital Equipment	4,000	-	7,000	4,000	-
765000	Controlled Assets	12,028	14,000	14,000	14,000	-
Subtotal for Debt and Equipment		**$ 16,028**	**$ 18,000**	**$ 21,000**	**$ 18,000**	**$ -**
Interdepartmental						
810020	Interdept Charges Telephone	$ 9,338	$ 10,056	$ 10,056	$ 10,056	$ -

2027 Tentative Budget (Continued)

70900710 - Environmental Health

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
810040	Interdept Charges Computer	5,160	5,520	5,520	5,520	-
Subtotal for Interdepartmental		**$ 14,498**	**$ 15,576**	**$ 15,576**	**$ 15,576**	**$ -**
Total Expense		**$ 3,413,471**	**$ 4,219,669**	**$ 4,526,219**	**$ 3,121,248**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ (173,003)**	**$ (256,919)**	**$ (293,311)**	**$ (382,702)**	**$ -**

2027 Tentative Budget

70900715 - Community Health

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:						
410000	Federal Grants	$ 1,133,880	$ 786,109	$ 805,742	$ 702,397	$ -
415000	State Grants	672,092	857,476	884,193	898,149	-
416000	Grants From Local Units	125,729	-	-	-	-
430050	Service Fees	50	-	-	-	-
445000	Fines And Fees	18,704	1,600	9,356	2,100	-
Total Revenue		**$ 1,950,454**	**$ 1,645,185**	**$ 1,699,291**	**$ 1,602,646**	**$ -**
EXPENSE:						
Salaries and Wages						
510000	Salaries And Wages	$ 898,255	$ 816,908	$ 740,250	$ 802,511	$ -
519900	Allocated Salaries and Wages	82,269	-	-	-	-
520001	Health/Dental Insurance	180,078	158,740	122,377	138,783	-
520005	Disability	4,206	3,628	3,442	2,532	-
520010	Retirement	147,767	127,582	116,013	123,226	-
520015	FICA	66,326	60,498	54,801	61,392	-
520020	Termination Pool	24,433	21,003	20,069	21,571	-
520025	Workers Comp	10,680	11,230	10,488	9,816	-
529900	Allocated Benefits	36,126	-	-	-	-
Subtotal for Salaries and Wages		**$ 1,450,140**	**$ 1,199,589**	**$ 1,067,440**	**$ 1,159,831**	**$ -**
Training & Travel						
550000	Training/Travel	$ 45,534	$ 7,000	$ 8,449	$ 17,311	$ -
550005	Mileage Reimbursement	4,421	2,000	2,948	4,500	-
550010	Transportation	8,584	3,000	1,000	9,500	-
550015	Lodging	20,213	4,050	8,759	20,000	-
550020	Per Diem	6,786	4,761	4,114	8,500	-
550990	Allocated Travel and Training	1,030	-	-	-	-
Subtotal for Training & Travel		**$ 86,568**	**$ 20,811**	**$ 25,271**	**$ 59,811**	**$ -**
Current Expense						
555000	Meals/Entertainment	$ 10,736	$ 15,400	$ 11,764	$ 18,440	$ -
620000	Office Expense/Supplies	1,507	4,000	1,500	2,500	-
620010	Postage	317	500	100	3,629	-
621000	Subscriptions	5,577	2,000	172	2,000	-
625000	Equipment Maintenance	197	2,100	600	2,100	-
625200	Fuel Expense	998	700	1,000	1,000	-
626000	Building Maintenance	23,668	26,000	26,000	26,000	-

2027 Tentative Budget (Continued)

70900715 - Community Health

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
627000	Utilities	12,049	13,000	13,000	13,000	-
628000	Telephone	3,276	3,000	3,000	3,000	-
630060	Consultants	23,156	32,700	17,138	23,000	-
635000	Special Services	27,619	34,000	34,000	34,000	-
640000	Special Supplies	58,117	96,000	68,601	100,000	-
660000	Rent	2,250	2,250	2,250	2,250	-
670100	Pass Through Grant Pmt	393,945	360,756	350,885	283,086	-
698000	Allocated Overhead	20,419	-	-	-	-
Subtotal for Current Expense		**$ 583,831**	**$ 592,406**	**$ 530,009**	**$ 514,005**	**$ -**
Debt and Equipment						
763000	Software	$ -	$ 55,144	$ 39,000	$ -	$ -
765000	Controlled Assets	5,587	6,300	-	6,300	-
Subtotal for Debt and Equipment		**$ 5,587**	**$ 61,444**	**$ 39,000**	**$ 6,300**	**$ -**
Interdepartmental						
810020	Interdept Charges Telephone	$ 10,056	$ 10,416	$ 10,416	$ 10,416	$ -
810040	Interdept Charges Computer	6,120	3,480	3,480	3,480	-
Subtotal for Interdepartmental		**$ 16,176**	**$ 13,896**	**$ 13,896**	**$ 13,896**	**$ -**
Total Expense		**$ 2,142,302**	**$ 1,888,145**	**$ 1,675,616**	**$ 1,753,843**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ (191,848)**	**$ (242,960)**	**$ 23,675**	**$ (151,197)**	**$ -**

2027 Tentative Budget

70900730 - Women Infants & Children

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
REVENUE:						
410000	Federal Grants	$ 1,302,729	$ 1,195,599	$ 1,195,581	$ 1,195,581	$ -
410100	WIC Commodities	3,721,111	3,795,585	3,795,585	3,795,585	-
416000	Grants From Local Units	-	-	1,000	-	-
491000	Sundry Revenue	49	-	75	-	-
Total Revenue		**$ 5,023,888**	**$ 4,991,184**	**$ 4,992,241**	**$ 4,991,166**	**$ -**
EXPENSE:						
Salaries and Wages						
510000	Salaries And Wages	$ 732,020	$ 842,408	$ 769,628	$ 827,104	$ -
510005	Overtime	-	-	491	-	-
510500	Employee Incentives	3,303	-	10,400	10,400	-
519900	Allocated Salaries and Wages	71,627	-	-	-	-
520001	Health/Dental Insurance	177,212	217,185	189,187	219,291	-
520005	Disability	3,479	3,820	3,839	2,681	-
520010	Retirement	120,734	131,913	124,119	127,427	-
520015	FICA	53,197	61,516	56,499	63,273	-
520020	Termination Pool	20,144	22,114	21,433	22,745	-
520025	Workers Comp	7,122	7,615	7,285	7,150	-
529900	Allocated Benefits	30,158	-	-	-	-
Subtotal for Salaries and Wages		**$ 1,218,997**	**$ 1,286,571**	**$ 1,182,880**	**$ 1,280,071**	**$ -**
Training & Travel						
550000	Training/Travel	$ 6,655	$ 6,000	$ 5,200	$ 6,000	$ -
550005	Mileage Reimbursement	119	500	125	500	-
550010	Transportation	949	1,500	1,800	1,500	-
550015	Lodging	1,577	3,000	2,800	3,000	-
550020	Per Diem	818	1,000	1,200	1,000	-
550990	Allocated Travel and Training	894	-	-	-	-
Subtotal for Training & Travel		**$ 11,011**	**$ 12,000**	**$ 11,125**	**$ 12,000**	**$ -**
Current Expense						
555000	Meals/Entertainment	$ 758	$ 1,400	$ 1,400	$ 1,400	$ -
620000	Office Expense/Supplies	11,124	12,000	7,000	10,000	-
620010	Postage	9,219	1,000	100	1,000	-
621000	Subscriptions	1,240	1,000	1,000	1,000	-
625000	Equipment Maintenance	50	100	100	100	-
625200	Fuel Expense	385	400	400	400	-

2027 Tentative Budget (Continued)

70900730 - Women Infants & Children

Object	Description	2025 Actual	2026 Revised Budget	2026 Estimated	2027 Tentative	2027 Approved
626000	Building Maintenance	27,245	29,000	29,000	29,000	-
627000	Utilities	12,049	14,000	14,000	14,000	-
635000	Special Services	2,928	4,000	18,000	4,000	-
640000	Special Supplies	10,091	10,000	14,000	10,000	-
640024	Commodities	3,721,111	3,795,585	3,795,585	3,795,585	-
646000	Medical Supplies	9,437	10,000	11,000	14,000	-
660000	Rent	2,250	2,250	2,250	2,250	-
698000	Allocated Overhead	16,252	-	-	-	-
Subtotal for Current Expense		**$ 3,824,140**	**$ 3,880,735**	**$ 3,893,835**	**$ 3,882,735**	**$ -**
Debt and Equipment						
765000	Controlled Assets	$ 3,640	$ 12,000	$ 7,320	$ 12,000	$ -
Subtotal for Debt and Equipment		**$ 3,640**	**$ 12,000**	**$ 7,320**	**$ 12,000**	**$ -**
Interdepartmental						
810020	Interdept Charges Telephone	$ 7,183	$ 7,183	$ 7,183	$ 7,183	$ -
810040	Interdept Charges Computer	2,640	2,880	2,880	3,360	-
Subtotal for Interdepartmental		**$ 9,823**	**$ 10,063**	**$ 10,063**	**$ 10,543**	**$ -**
Total Expense		**$ 5,067,611**	**$ 5,201,369**	**$ 5,105,223**	**$ 5,197,349**	**$ -**
Total Additions to (Uses of) Fund Balance		**$ (43,723)**	**$ (210,185)**	**$ (112,982)**	**$ (206,183)**	**$ -**

Supplemental Section



Transportation Projects

The following schedule shows the County's approved transportation projects to be funded through 2028.

Requested Capital Project Expenditures	Approved	Spent*	Remaining
Transportation Development			
Farr West - 4000 North	$3,925,030	$1,784,025	$2,141,005
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
Farr West - 2575 West Sidewalk	493,000	-	493,000
Harrisville - West Harrisville RD.	477,000	-	477,000
Harrisville - 750 West (Phase 1)	2,070,000	-	2,070,000
Harrisville - 750 West (Phase 2)	2,797,000	-	2,797,000
Hooper - 5500 West (Phase 3)	2,052,000	-	2,052,000
Marriott - Slaterville - 1700 S. & 1200 W.	5,712,000	4,063,138	1,648,862
Marriott - Slaterville - 1200 West (Phase 2)	6,010,000	-	6,010,000
North Ogden - 450 East	4,653,000	-	4,653,000
North Ogden - Fruitland Drive Roundabout	1,206,000	-	1,206,000
Ogden - 1200 S. Overpass (Rail Study)	250,000	134,432	115,568
Ogden - 17th Street	4,083,330	3,820,695	262,635
Ogden - D Avenue	4,332,000	354,752	3,977,248
Ogden - 2nd Street (PH1)	3,522,000	-	3,522,000
Ogden - 21st St & Lincoln Ave Signal	1,131,000	-	1,131,000
Ogden - West 25th St & D Avenue	5,459,000	-	5,459,000
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	936,649	4,490,351
Pleasant View - Skyline Drive Env.	250,000	49,101	200,899
Riverdale - Ritter Drive Roundabout	1,572,000	-	1,572,000
Roy City - 6000 S. Roundabout	1,100,000	898,264	201,736
Roy City - 4800 S. Canal Crossing	338,000	-	338,000
Roy City - 4300 W. Roundabout	853,000	-	853,000
Roy City - 3100 West Sidewalk	693,000	-	693,000
South Ogden - 40th St (Phase 2)	3,112,000	-	3,112,000
Weber County - 12th Street (Phase 3)	11,257,548	10,385,175	872,373
Weber County - 4100 N.	1,451,000	1,136,152	314,848
Weber County - 2550 S. (Phase 1)	8,976,000	737,911	8,238,089

Weber County - 2550 S. (Phase 2)	7,792,000	185,052	7,606,948
West Haven - 1800/2100 S. Connector	4,804,000	-	4,804,000
West Haven - 1800 S. 1900 W. Realignment	866,000	-	866,000
West Haven - 3300 S. & 5100 W.	4,798,000	1,600,826	3,197,174
West Haven - 4300 W. & 4000 S.	900,000	-	900,000
West Haven - 5100 W. & 4000 S.	900,000	-	900,000
Corridor Preservation			
North Ogden - Mountain Road	3,097,000	-	3,097,000
Ogden - 1200 S. Overpass	1,600,000	152,749	1,447,251
Plain City - 1975 N.	35,650	27,269	8,381
Plain City - North Plain City Rd (Ph 1 & 2)	416,960	416,960	-
Pleasant View - Skyline Drive ROW	3,828,702	1,899,149	1,929,553
Pleasant View - Elberta Drive	965,000	-	965,000
Pleasant View - Skyline Drive Rail	4,052,000	20,158	4,031,842
UTA / Ogden - Commuter Rail	1,500,000	-	1,500,000
West Haven - 3300/3600 S. Connector	2,800,000	-	2,800,000
Local Transportation Sales Tax			
Arterial & Collector Hwy Repairs	1,463,977	-	1,463,977
Weber Pathways	54,461	-	54,461
1800 South Chip Seal	158,776	132,181	26,595
Rulon White Blvd	1,315,937	9,500	1,306,437
Rulon White Blvd Mill and Overlay	500,000	-	500,000
Fairgrounds Drive	175,000	160,258	14,742
12th Street	1,162,302	322,765	839,537
2200 South Paving	104,500	-	104,500
Grand Total	**$137,946,441**	**$29,427,539**	**$108,518,902**

*Estimate of spending through August 2026

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	2027	2028	2029	2030+	Total
Weber Center Remodel	20,000,000	13,900,000	-	-	33,900,000
Jail Medical and Mental Health Expansion	14,000,000	15,000,000		-	29,000,000
Human Resources HRIS System	-	-	1,000,000	-	1,000,000
Fairgrounds Complex Renovation	-	32,000,000	-	55,000,000	87,000,000
Receiving Center	-	-	1,900,000	5,100,000	7,000,000
Library - Northwest Branch	-	-	2,885,000	45,200,000	48,085,000
Repair & Replacement Projects	2,980,000	975,000	-	-	3,955,000
Grand Total	**$ 36,980,000**	**$ 61,875,000**	**$ 5,785,000**	**$ 105,300,000**	**$ 209,940,000**

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	2027	2028	2029+	Total
Proposition 1				
Rulon White Boulevard Mill and Overlay	355,000	-	-	355,000
Chipseal 4000 North from County Line	55,000	-	-	55,000
Chipseal 3900 West from County Line to 4000 West	31,000	-	-	31,000
Pave 12th Street from 9900 West to 9350 West	160,000	-	-	160,000
Pave 4300 West from 2200 South to 2139 South	40,000	-	-	40,000
Painting Prop 1 Roads	75,000	-	-	75,000
Trails	300,000			300,000
Additional Prop 1 Projects	500,000			500,000
		-	-	-
Trail Impact Fees				
900 South Design and Construction	150,000	-	-	150,000
1800 South and 3500 West Safe Routes	150,000	-	-	150,000
2550 South Trail	300,000	-	-	300,000
3600 West Trail	-	350,000	-	350,000
2550 South Phase 2 Trail	-	-	300,000	300,000
Storm Drain Impact Fees - Lower Valley				
Taylor Landing Upgrade	75,000	-	-	75,000
Industrial Pond Outlet Structure	125,000	-	-	125,000
1800 South Storm Drain	600,000	-	-	600,000
Wastewater Impact Fees - Lower Valley				
Taylor Landing Upgrade	150,000	-	-	150,000
Road Impact Fees - Upper Valley				
2550 South Phase 1	750,000	-	-	750,000
3500 West Intersection Improvements	-	300,000	-	300,000
2200 South Widening	-	500,000	-	500,000
2550 South Phase 2	-	-	900,000	900,000

Grand Total	**$3,816,000**	**$1,150,000**	**$1,200,000**	**$6,166,000**



WEBER COUNTY UTAH

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