



WEBER COUNTY UTAH

2024 APPROVED BUDGET

Prepared by the Weber County
Clerk/Auditor's Office

www.webercountyutah.gov

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Budget Overview





December 12, 2023

To the Citizens of Weber County:

Weber County's commitment to financial stability remains unwavering. Despite years of escalating inflation and the rising tide of interest rates, the County has not raised its general operations tax rate since 2016. Currently, we face difficulties in maintaining essential services and filling critical job vacancies. The County is grappling with a substantial vacancy rate, exemplified by the fact that 22% of frontline sheriff deputy positions remain unfilled. These and other vacancies create voids in pivotal roles that are fundamental to the effective operation of the County and the safety and well-being of its citizens.

Other inflationary factors, such as the surge in fuel and materials prices, escalating utility costs, and consecutive years of double-digit increases in health care costs further strain our budget. These elements are beyond our control and pose a significant hurdle to sustaining our current service levels without additional resources.

This untenable situation demands a thoughtful, fiscally prudent response. To address these challenges, the County has thoroughly assessed every department and reduced spending across the board. However, these savings cannot adequately offset the persistent increased costs. Therefore, the County is proposing a modest tax increase of \$2.93 per month (7.25%) on an average home. This adjustment in taxes will help bridge the financial gap, enabling us to continue delivering vital services and support our workforce, without creating a substantial financial burden for residents.

The proposed tax increase reflects a fiscally proactive approach to ensure the ongoing provision of public services and maintaining the well-being of our community. Rest assured that our budgeting process includes meticulous scrutiny of every line item to guarantee it serves the best and highest purpose for the community.

Sincerely,

Ricky D. Hatch, CPA, CPO
Clerk/Auditor



County at a Glance

Basic County Facts

| | |
|-------------|------------------|
| Founded | January 31, 1850 |
| County Seat | Ogden |

| | |
|----------------|--------------|
| Population* | 269,561 |
| Area of County | 659 sq miles |

County Facilities

Libraries

| | |
|---------------------------|-----------|
| Library Facilities | 5 |
| Circulation Transactions* | 2,271,727 |
| Visitors* | 966,576 |

Roads Maintained in Miles

| | |
|-----------------|-----|
| Paved Surfaces | 205 |
| Gravel Surfaces | 15 |
| Dirt Surfaces | 1 |

Sheriff

| | |
|----------------------------|--------|
| Calls for Service* | 47,778 |
| Average Inmate Population* | 764 |

Culture, Parks, and Recreation

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

Transfer Station

| | |
|-------------------------------|---------|
| Tons of Solid Waste Received* | 218,504 |
|-------------------------------|---------|

*Data per the 2022 Annual Comprehensive Financial Report

Executive Summary

Weber County General Fund revenues are expected to increase by 1.2% to \$95.7 million over the prior year budget amounts, driven primarily by an increase in property tax and sales tax collections.

General fund outflows are projected to decrease by -4.3% to \$96.1 million over the prior year budget amounts, primarily due to increased costs for fuel and materials, escalating utilities, and double digit increases in health insurance, being offset by a decrease in one time spending related to federal grants received in prior years related to the COVID 19 pandemic. Total spending of all funds is expected to be \$347 million. Noteworthy changes included in the current year budget are shown below.

Employee Compensation

- > Employees will receive a 3% cost-of-living increase, plus a performance-based increase of approximately 2%, based on the employee's performance evaluation. Other targeted adjustments will be given to select positions based on market conditions.
- > Health insurance costs increased by 14%.

Employee Staffing:

The County's tentative budget includes an overall net decrease of 21 full time equivalent (FTE) positions from the prior year budget, as described below:

- > Addition of two new grant-funded Social Worker positions in the Public Defender Group.
- > Addition of one part-time Economic Development position, funded by a reduction in contracted services.
- > Addition of two new full-time Transfer Station salvage/recycling positions and one new part-time Transfer Station Scale House attendant to help with the workload at the Transfer Station, funded by a reduction in contract labor and overtime costs.
- > Decrease of a full-time custodial position.
- > Decrease of two FTEs from Culture, Parks and Recreation.
- > Decrease of one Library position.
- > Elimination of 14 positions from the Center of Excellence, of which 8 were transferred to the Weber-Morgan Health Department.
- > Elimination of 15 grant-funded positions from the Weber-Morgan Health Department due to the lapse of COVID grants and other funding.

Other Items

The tentative budget also includes the following significant items:

- > A \$3.7 million transfer from the general fund to capital projects to help fund various capital improvements
- > One time funding of \$750 thousand to the Culture Parks and Recreation Department to be used to maintain facilities
- > Infrastructure and facility improvements of \$26.3 million paid for with County funds. A detailed list of the County's capital projects can be found in the supplementary section of this document.
- > \$29 million in federally funded infrastructure projects paid for by the American Rescue Plan Act

Weber County Clerk/Auditor

Ricky D. Hatch, CPA

801-399-8400 // 2380 Washington Blvd., #320, Ogden, UT 84401 // clerk@WeberCountyUtah.gov

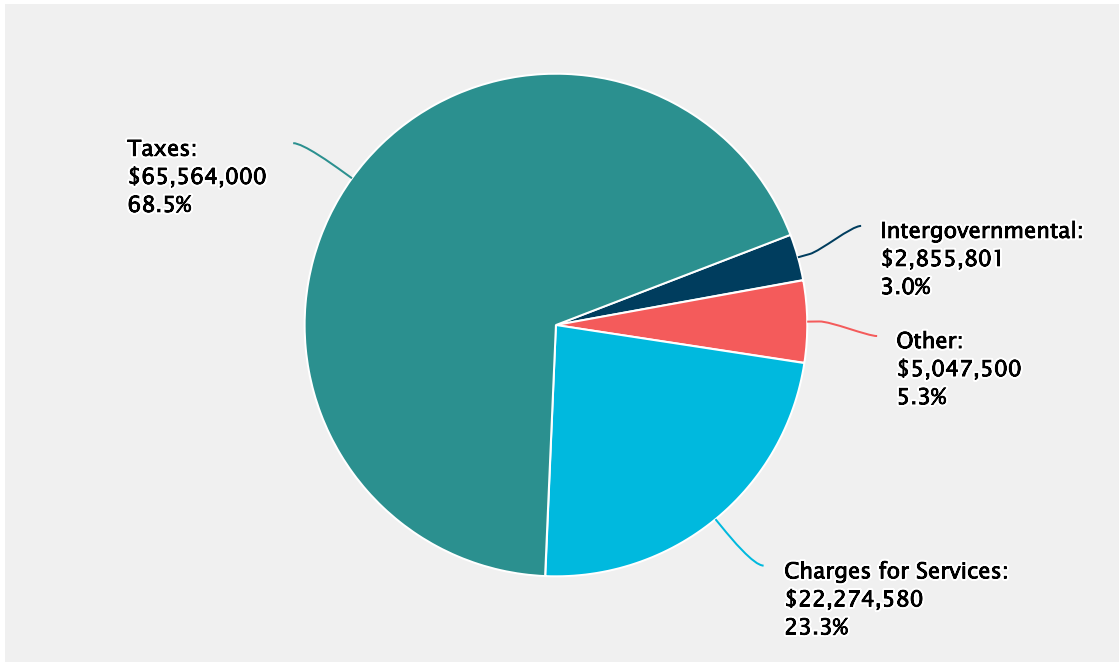
#WinninginWeber

2024 Final Budget Summary by Fund

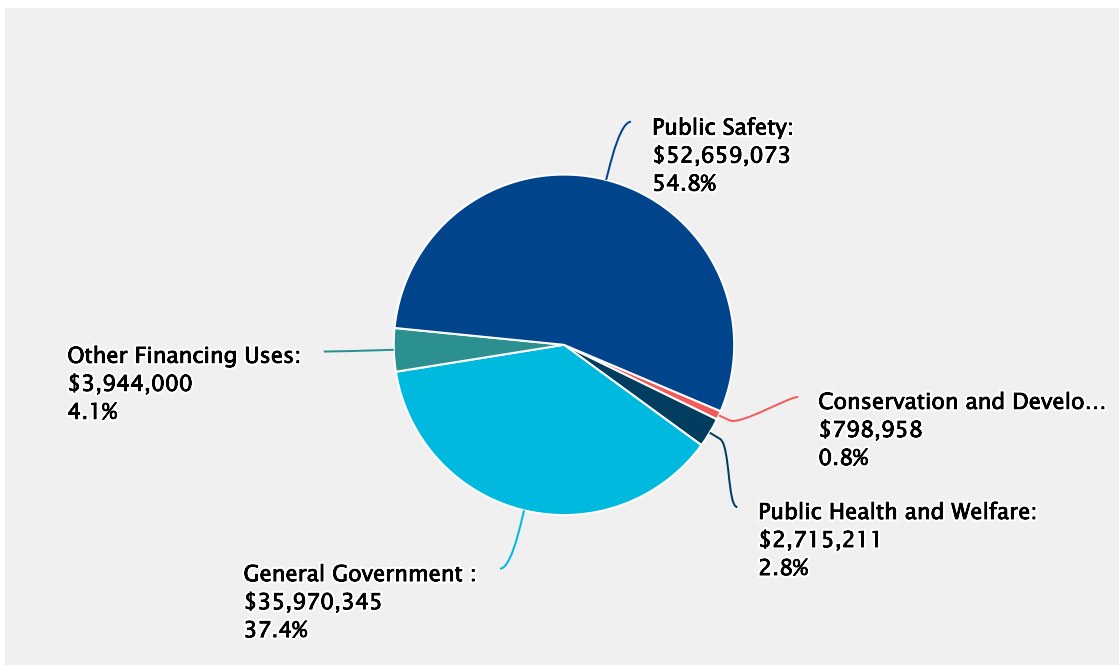
| Fund Description | Projected Beginning Fund Balance / Net Assets | Revenues | Expenses / Expenditures | Transfers In | Transfers Out | Projected Change in Fund Balance / Net Assets | Projected Ending Fund Balance / Net Assets |
|-------------------------------------|---|--------------------|-------------------------|-------------------|-------------------|---|--|
| GOVERNMENTAL: | | | | | | | |
| General Fund | 40,505,981 | 95,741,881 | 92,348,586 | - | 3,739,000 | (345,705) | 40,160,276 |
| Culture Parks and Recreation | 1,365,210 | 6,706,826 | 14,774,391 | 8,067,564 | - | - | 1,365,210 |
| Library Fund | 3,610,984 | 15,353,551 | 15,520,399 | - | - | (166,848) | 3,444,136 |
| Paramedic Fund | 3,179,775 | 3,781,000 | 4,100,783 | - | - | (319,783) | 2,859,992 |
| Transportation Development Fund | 71,914,970 | 64,661,000 | 91,724,900 | - | 394,000 | (27,457,900) | 44,457,070 |
| Redevelopment Agency Fund | 640,014 | 3,694,000 | 3,862,000 | - | - | (168,000) | 472,014 |
| Impact Fee Fund | 3,635,794 | 941,200 | 2,206,000 | - | - | (1,264,800) | 2,370,994 |
| Federal Grants Fund | 3,644,461 | 27,340,000 | 29,180,000 | - | - | (1,840,000) | 1,804,461 |
| Municipal Service Fund | 4,148,231 | 10,302,200 | 11,461,559 | 394,000 | - | (765,359) | 3,382,872 |
| Sewer - Lower Valley | 155,043 | 155,000 | 143,742 | - | - | 11,258 | 166,301 |
| Sewer - Upper Valley | 109,047 | 23,300 | 36,722 | - | - | (13,422) | 95,625 |
| Sewer - Pineview West | 42,044 | 15,552 | 32,555 | - | - | (17,003) | 25,041 |
| Ramp Tax Fund | 9,062,066 | 6,635,000 | 13,479,825 | - | - | (6,844,825) | 2,217,241 |
| Tourism Fund | 5,358,376 | 9,567,000 | 1,721,580 | - | 8,067,564 | (222,144) | 5,136,232 |
| Flood Control | 3,161,021 | 2,460,500 | 1,425,637 | - | - | 1,034,863 | 4,195,884 |
| Total Governmental Funds | 150,533,017 | 247,378,010 | 282,018,678 | 8,461,564 | 12,200,564 | (38,379,668) | 112,153,349 |
| DEBT SERVICE FUNDS: | | | | | | | |
| Debt Service Fund | 5,237,102 | 3,639,000 | 3,602,800 | 219,800 | - | 256,000 | 5,493,102 |
| Special Assessment Bond Fund | 4,204,212 | 1,676,013 | 1,676,013 | - | - | - | 4,204,212 |
| Total Debt Service Funds | 9,441,314 | 5,315,013 | 5,278,813 | 219,800 | - | 256,000 | 9,697,314 |
| CAPITAL PROJECTS FUNDS: | | | | | | | |
| Capital Projects Fund | 45,102,420 | 50,000 | 23,203,000 | 3,739,000 | - | (19,414,000) | 25,688,420 |
| Total Capital Projects Funds | 45,102,420 | 50,000 | 23,203,000 | 3,739,000 | - | (19,414,000) | 25,688,420 |
| ENTERPRISE: | | | | | | | |
| Sanitary Landfill Fund | 11,986,496 | 13,292,000 | 12,972,772 | - | - | 319,228 | 12,305,724 |
| Animal Shelter Fund | 196,006 | 1,125,428 | 1,053,754 | - | 219,800 | (148,126) | 47,880 |
| Total Enterprise Funds | 12,182,502 | 14,417,428 | 14,026,526 | - | 219,800 | 171,102 | 12,353,604 |
| INTERNAL SERVICE FUNDS: | | | | | | | |
| Termination Pool | (3,029,383) | 2,292,743 | 2,569,173 | - | - | (276,430) | (3,305,813) |
| Fleet Management Fund | 4,632,092 | 1,334,992 | 1,299,887 | - | - | 35,105 | 4,667,197 |
| Garage | 337,760 | 923,159 | 903,175 | - | - | 19,984 | 357,744 |
| Insurance Fund | 1,437,779 | 2,483,481 | 2,483,481 | - | - | - | 1,437,779 |
| Total Internal Service Funds | 3,378,248 | 7,034,375 | 7,255,715 | - | - | (221,341) | 3,156,908 |
| COMPONENT UNIT: | | | | | | | |
| Health Fund | 6,311,917 | 14,672,359 | 15,392,836 | - | - | (720,477) | 5,591,440 |
| Total Component Unit | 6,311,917 | 14,672,359 | 15,392,836 | - | - | (720,477) | 5,591,440 |
| | 226,949,418 | 288,867,186 | 347,175,569 | 12,420,364 | 12,420,364 | (58,308,384) | 168,641,035 |

2024 Approved Budget General Fund Revenue and Expenditures

Revenue



Expenditures



Budgeted Full-time Equivalents by Type

| | 2024 | 2023 | 2022 | 2021 |
|---------------------------------|------------|--------------|--------------|------------|
| General Fund | | | | |
| Commission | 7 | 7 | 7 | 7 |
| Center of Excellence | 0 | 14 | 9 | 8 |
| Assessor | 30 | 30 | 29 | 29 |
| Attorney | 39 | 40 | 39 | 32 |
| Childrens Justice Center | 8 | 8 | 8 | 8 |
| Public Defender | 16 | 14 | 1 | 0 |
| Clerk Auditor | 25 | 25 | 23 | 23 |
| Recorder Surveyor | 24 | 24 | 24 | 24 |
| Treasurer | 6 | 6 | 6 | 6 |
| Admin Services | 28 | 28 | 26 | 26 |
| Operations | 26 | 28 | 26 | 24 |
| Public Safety | 345 | 345 | 355 | 356 |
| Conservation and Development | 2 | 1 | 1 | 1 |
| Municipal Services | | | | |
| General Government | 24 | 23 | 23 | 23 |
| Animal Control | 3 | 3 | 3 | 3 |
| Streets and Public Improvements | 22 | 22 | 21 | 20 |
| Other Governmental Funds | | | | |
| Library | 122 | 123 | 123 | 123 |
| Culture, Parks and Recreation | 122 | 124 | 119 | 118 |
| Business Type Funds | | | | |
| Solid Waste Transfer Station | 34 | 32 | 31 | 31 |
| Animal Shelter | 10 | 10 | 10 | 9 |
| Garage | 5 | 5 | 5 | 5 |
| Component Units | | | | |
| Weber Morgan Health Department | 97 | 104 | 115 | 82 |
| | 995 | 1,016 | 1,004 | 958 |

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 their next year budgetary requests, as well as to provide additional information on their 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 $\frac{1}{4}$ % 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 $\frac{1}{10}$ th of one percent sales tax that is restricted for use on facilities and activities related to recreation, arts, museums, and parks ("RAMP").

Tourism Fund

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

Flood Control

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

Debt Service Funds

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

Debt Service Fund

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

Special Assessment Bond Fund

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

Capital Projects Fund

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

Enterprise Funds

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

Solid Waste Transfer Station Fund

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

Animal Shelter Fund

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

Internal Service Funds

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

Termination Pool

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

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.

2024 Approved Budget by Fund General Fund

| | 2022 Actual | 2023 Estimated | 2024 Approved |
|--------------------------------|-----------------------|----------------------|----------------------|
| REVENUE: | | | |
| Taxes and Other Revenue | | | |
| Charges For Services | \$ 22,622,129 | \$ 21,798,202 | \$ 22,274,580 |
| Intergovernmental | 26,370,600 | 2,779,326 | 2,855,801 |
| License And Fees | 2,213,007 | 2,136,050 | 2,193,000 |
| Miscellaneous | 324,407 | 326,000 | 325,000 |
| Other Financing | 2,885,837 | 2,703,554 | 2,529,500 |
| Taxes | 59,423,816 | 61,008,547 | 65,564,000 |
| Taxes and Other Revenue | \$ 113,839,796 | \$ 90,751,680 | \$ 95,741,881 |
| Total Revenue | \$ 113,839,796 | \$ 90,751,680 | \$ 95,741,881 |
| EXPENSE: | | | |
| General Government | | | |
| Art Council | \$ 5,000 | \$ 5,000 | \$ 10,000 |
| Assessor | 2,844,436 | 2,949,879 | 3,497,749 |
| Attorney - Civil | 943,521 | 1,030,176 | 1,231,019 |
| Attorney - Criminal | 4,768,897 | 5,112,038 | 5,946,562 |
| Center of Excellence | 824,388 | 1,333,358 | - |
| Childrens Justice Center | 692,911 | 693,158 | 819,335 |
| Clerk Auditor | 1,607,925 | 1,686,899 | 1,979,132 |
| Commission | 1,306,510 | 1,410,627 | 1,394,459 |
| Council of Governments | 73,361 | 76,926 | 81,126 |
| District Court | 80,050 | 115,000 | 115,000 |
| Elections | 863,911 | 805,457 | 977,634 |
| GIS | 540,978 | 564,108 | 660,175 |
| Human Resources | 965,523 | 1,051,992 | 1,169,204 |
| Information Technology | 3,389,966 | 3,626,975 | 4,221,645 |
| Internal Audit | 111,342 | 88,568 | 152,521 |
| Operations Administration | 775,601 | 779,665 | 863,953 |
| Property Management | 2,460,909 | 2,544,345 | 2,868,129 |
| Public Defender | 2,499,956 | 3,661,496 | 4,508,841 |
| Purchasing | 239,822 | 245,603 | 275,702 |
| Recorder | 1,189,338 | 1,223,100 | 1,369,132 |

2024 Approved Budget by Fund General Fund

| | 2022 Actual | 2023 Estimated | 2024 Approved |
|---|-----------------------|----------------------|----------------------|
| Statutory & Non-Departmental | 651,554 | 986,748 | 1,504,661 |
| Surveyor | 1,197,157 | 1,148,771 | 1,399,962 |
| Treasurer | 713,435 | 741,561 | 924,402 |
| General Government | \$ 28,746,493 | \$ 31,881,451 | \$ 35,970,345 |
| Public Safety | | | |
| Crime Scene Investigations | \$ 981,032 | \$ 1,098,494 | \$ 1,134,624 |
| Homeland Security | 576,900 | 949,697 | 745,429 |
| Jail | 32,885,790 | 35,359,596 | 37,400,958 |
| Sheriff | 12,218,213 | 12,407,276 | 13,342,061 |
| Watershed Fire Protection | 35,216 | 36,000 | 36,000 |
| Public Safety | \$ 46,697,151 | \$ 49,851,063 | \$ 52,659,073 |
| Public Health And Welfare | | | |
| Human Services | \$ 2,484,346 | \$ 2,571,298 | \$ 2,704,211 |
| Poor and Indigent Burials | 10,075 | 11,000 | 11,000 |
| Public Health And Welfare | \$ 2,494,421 | \$ 2,582,298 | \$ 2,715,211 |
| Conservation And Development | | | |
| Economic Development | \$ 375,172 | \$ 414,371 | \$ 460,398 |
| Usu Extension Service | 283,227 | 319,252 | 338,560 |
| Conservation And Development | \$ 658,399 | \$ 733,623 | \$ 798,958 |
| Other Financing Uses | | | |
| Contributions & Transfers | \$ 34,710,593 | \$ 3,944,000 | \$ 3,944,000 |
| Other Financing Uses | \$ 34,710,593 | \$ 3,944,000 | \$ 3,944,000 |
| Total Expense | \$ 113,307,057 | \$ 88,992,435 | \$ 96,087,586 |
| General Fund - Additions to (Uses of) Fund Balance | \$ 532,739 | \$ 1,759,245 | \$ (345,705) |

2024 Approved Budget 10100000 - Commission

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|---|------------------------------|-------------------|---------------------|-------------------|---------------------|
| EXPENSE: | | | | | |
| Salaries and Wages | | | | | |
| 510000 | Salaries And Wages | \$ 618,169 | \$ 777,021 | \$ 708,579 | \$ 830,908 |
| 510001 | Auto Allowance | 21,664 | 21,600 | 21,600 | 21,600 |
| 520001 | Health/Dental Insurance | 92,216 | 131,061 | 74,066 | 110,438 |
| 520005 | Disability | 3,150 | 3,775 | 2,963 | 4,155 |
| 520010 | Retirement | 122,294 | 148,262 | 114,709 | 163,401 |
| 520015 | FICA | 46,464 | 57,758 | 44,656 | 63,564 |
| 520020 | Termination Pool | 20,648 | 24,538 | 19,259 | 22,850 |
| 520025 | Workers Comp | 6,254 | 7,207 | 5,608 | 7,240 |
| Subtotal for Salaries and Wages | | \$ 930,859 | \$ 1,171,221 | \$ 991,439 | \$ 1,224,157 |
| Training & Travel | | | | | |
| 550000 | Training/Travel | \$ 5,504 | \$ 30,000 | \$ 3,000 | \$ 30,000 |
| 550005 | Mileage Reimbursement | 2,812 | - | 1,200 | - |
| 550010 | Transportation | 4 | - | 7,670 | - |
| 550015 | Lodging | 1,996 | - | 13,000 | - |
| 550020 | Per Diem | 908 | - | 5,000 | - |
| Subtotal for Training & Travel | | \$ 11,223 | \$ 30,000 | \$ 29,870 | \$ 30,000 |
| Current Expense | | | | | |
| 555000 | Meals/Entertainment | \$ 5,721 | \$ 6,000 | \$ 6,000 | \$ 6,000 |
| 610100 | Reimbursable Sales Tax | 1,305 | - | 596 | - |
| 611000 | Association Dues | 79,615 | 86,530 | 86,530 | 8,676 |
| 620000 | Office Expense/Supplies | 6,546 | 5,000 | 6,177 | 6,000 |
| 621000 | Subscriptions | - | 300 | 300 | 300 |
| 624100 | Public Relations | 77,892 | 125,000 | 125,000 | 21,000 |
| 635000 | Special Services | - | 304 | 304 | 304 |
| 640000 | Special Supplies | 14,060 | 20,000 | 18,000 | 20,000 |
| 670000 | Contracted Services | 143,137 | 112,000 | 112,000 | 51,000 |
| Subtotal for Current Expense | | \$ 328,276 | \$ 355,134 | \$ 354,907 | \$ 113,280 |
| Debt and Equipment | | | | | |
| 700000 | Debt Payment | \$ 2,737 | \$ 3,235 | \$ 899 | \$ - |
| 765000 | Controlled Assets | 7,292 | 12,000 | 12,000 | - |
| Subtotal for Debt and Equipment | | \$ 10,029 | \$ 15,235 | \$ 12,899 | \$ - |
| Interdepartmental | | | | | |
| 810010 | Interdept Charges Print Copy | \$ 779 | \$ 999 | \$ 1,693 | \$ 3,851 |

2024 Approved Budget (Continued)

10100000 - Commission

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|-----------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| 810020 | Interdept Charges Telephone | 10,946 | 5,746 | 5,746 | 3,592 |
| 810030 | Interdept Charges Fleet | 225 | 225 | 225 | 50 |
| 810040 | Interdept Charges Computer | 4,665 | 4,665 | 4,665 | 5,102 |
| 810050 | Interdept Charg Risk Mgmt | 9,507 | 9,183 | 9,183 | 14,428 |
| Subtotal for Interdepartmental | | \$ 26,122 | \$ 20,817 | \$ 21,512 | \$ 27,023 |
| Total Expense | | \$ 1,306,510 | \$ 1,592,407 | \$ 1,410,627 | \$ 1,394,459 |
| Total Additions to (Uses of) Fund Balance | | \$ (1,306,510) | \$ (1,592,407) | \$ (1,410,627) | \$ (1,394,459) |

2024 Approved Budget

10102000 - Center of Excellence

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|---|-------------------------------|-------------------|---------------------|---------------------|---------------|
| REVENUE: | | | | | |
| 410000 | Federal Grants | \$ - | \$ 1,000,000 | \$ - | \$ - |
| 415000 | State Grants | 513,146 | - | - | - |
| 416000 | Grants From Local Units | 249,385 | 278,517 | - | - |
| 495000 | Contributions And Transfers | 51,856 | - | - | - |
| 495700 | Intrafund Transfers | - | 123,903 | - | - |
| 498000 | Transfer From Restricted Acct | - | - | - | - |
| Total Revenue | | \$ 814,387 | \$ 1,402,420 | \$ - | \$ - |
| EXPENSE: | | | | | |
| Salaries and Wages | | | | | |
| 510000 | Salaries And Wages | \$ 530,301 | \$ 919,010 | \$ 844,447 | \$ - |
| 510001 | Auto Allowance | - | - | 1,200 | - |
| 520001 | Health/Dental Insurance | 101,469 | 217,872 | 128,314 | - |
| 520005 | Disability | 2,618 | 4,376 | 3,520 | - |
| 520010 | Retirement | 95,572 | 164,001 | 128,642 | - |
| 520015 | FICA | 38,498 | 67,736 | 52,038 | - |
| 520020 | Termination Pool | 17,059 | 28,444 | 22,876 | - |
| 520025 | Workers Comp | 2,282 | 6,643 | 2,640 | - |
| 529900 | Allocated Benefits | - | - | - | - |
| Subtotal for Salaries and Wages | | \$ 787,801 | \$ 1,408,081 | \$ 1,183,676 | \$ - |
| Training & Travel | | | | | |
| 550000 | Training/Travel | \$ 1,475 | \$ 6,545 | \$ 6,545 | \$ - |
| 550005 | Mileage Reimbursement | - | 2,500 | 2,500 | - |
| Subtotal for Training & Travel | | \$ 1,475 | \$ 9,045 | \$ 9,045 | \$ - |
| Current Expense | | | | | |
| 555000 | Meals/Entertainment | \$ 404 | \$ 1,000 | \$ 1,000 | \$ - |
| 610100 | Reimbursable Sales Tax | 63 | - | 59 | - |
| 611000 | Association Dues | 10 | 1,000 | 1,000 | - |
| 620000 | Office Expense/Supplies | 1,965 | 10,600 | 10,600 | - |
| 620010 | Postage | - | 50 | 50 | - |
| 621000 | Subscriptions | 1,612 | - | 3,747 | - |
| 630000 | Special Projects | - | 28,950 | 28,950 | - |
| 635000 | Special Services | 1,477 | 660 | 660 | - |
| 640000 | Special Supplies | 11,304 | 2,410 | 2,410 | - |

2024 Approved Budget (Continued)

10102000 - Center of Excellence

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|------------------------------|--------------------|------------------------|-----------------------|------------------|
| 670000 | Contracted Services | 8,491 | 55,000 | 55,000 | - |
| Subtotal for Current Expense | | \$ 25,326 | \$ 99,670 | \$ 103,476 | \$ - |
| Debt and Equipment | | | | | |
| 764000 | Capital Equipment | \$ - | \$ 23,800 | \$ 23,800 | \$ - |
| 765000 | Controlled Assets | 4,050 | - | 2,670 | - |
| Subtotal for Debt and Equipment | | \$ 4,050 | \$ 23,800 | \$ 26,470 | \$ - |
| Interdepartmental | | | | | |
| 810010 | Interdept Charges Print Copy | \$ 777 | \$ 777 | \$ 777 | \$ - |
| 810020 | Interdept Charges Telephone | 323 | 359 | 359 | - |
| 810030 | Interdept Charges Fleet | - | - | - | - |
| 810040 | Interdept Charges Computer | - | 6,612 | 6,612 | - |
| 810050 | Interdept Charg Risk Mgmt | 4,637 | 2,944 | 2,944 | - |
| Subtotal for Interdepartmental | | \$ 5,737 | \$ 10,692 | \$ 10,692 | \$ - |
| Total Expense | | \$ 824,388 | \$ 1,551,288 | \$ 1,333,358 | \$ - |
| Total Additions to (Uses of) Fund Balance | | \$ (10,001) | \$ (148,868) | \$ (1,333,358) | \$ - |

2024 Approved Budget

10110000 - Assessor

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|---|-------------------------|---------------------|---------------------|---------------------|---------------------|
| REVENUE: | | | | | |
| 491000 | Sundry Revenue | \$ 112 | \$ - | \$ - | \$ - |
| Total Revenue | | \$ 112 | \$ - | \$ - | \$ - |
| EXPENSE: | | | | | |
| Salaries and Wages | | | | | |
| 510000 | Salaries And Wages | \$ 1,826,475 | \$ 2,101,913 | \$ 2,009,980 | \$ 2,232,635 |
| 510001 | Auto Allowance | 7,221 | - | 729 | - |
| 520001 | Health/Dental Insurance | 276,361 | 310,888 | 257,148 | 332,563 |
| 520005 | Disability | 8,112 | 8,615 | 7,382 | 9,494 |
| 520010 | Retirement | 309,368 | 326,894 | 279,264 | 360,158 |
| 520015 | FICA | 135,132 | 151,997 | 124,052 | 167,435 |
| 520020 | Termination Pool | 52,782 | 55,997 | 47,987 | 52,217 |
| 520025 | Workers Comp | 25,095 | 27,225 | 23,048 | 29,977 |
| Subtotal for Salaries and Wages | | \$ 2,640,546 | \$ 2,983,529 | \$ 2,749,591 | \$ 3,184,479 |
| Training & Travel | | | | | |
| 550000 | Training/Travel | \$ 15,203 | \$ 17,015 | \$ 13,111 | \$ 15,170 |
| 550005 | Mileage Reimbursement | 537 | 987 | 1,362 | 800 |
| 550010 | Transportation | 82 | 1,500 | 40 | 800 |
| 550015 | Lodging | 987 | 2,760 | 790 | 1,600 |
| 550020 | Per Diem | 1,583 | 1,249 | 832 | 1,125 |
| Subtotal for Training & Travel | | \$ 18,392 | \$ 23,511 | \$ 16,135 | \$ 19,495 |
| Current Expense | | | | | |
| 555000 | Meals/Entertainment | \$ 1,158 | \$ 1,100 | \$ 1,100 | \$ 1,300 |
| 610000 | Purchasing Card | - | - | 518 | - |
| 610100 | Reimbursable Sales Tax | 8 | - | - | - |
| 620000 | Office Expense/Supplies | 9,233 | 9,170 | 9,170 | 11,170 |
| 620010 | Postage | 8,648 | 10,422 | 8,600 | 10,214 |
| 620020 | Printing | 4,203 | 4,352 | 4,300 | 5,089 |
| 621000 | Subscriptions | 6,358 | 5,810 | 6,050 | 6,500 |
| 625000 | Equipment Maintenance | 8,593 | 7,190 | 7,500 | 3,960 |
| 625200 | Fuel Expense | - | - | 3,300 | 3,300 |
| 625300 | Software Maint | - | 59,646 | 59,646 | - |
| 635000 | Special Services | 23,770 | 23,800 | 23,800 | 67,800 |
| 645000 | Special Investigation | 12,648 | 14,280 | 13,600 | 14,490 |
| Subtotal for Current Expense | | \$ 74,618 | \$ 135,770 | \$ 137,584 | \$ 123,823 |

2024 Approved Budget (Continued)

10110000 - Assessor

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Debt and Equipment | | | | | |
| 763000 | Software | \$ 54,224 | \$ - | \$ - | \$ 124,730 |
| Subtotal for Debt and Equipment | | \$ 54,224 | \$ - | \$ - | \$ 124,730 |
| Interdepartmental | | | | | |
| 810010 | Interdept Charges Print Copy | \$ 4,032 | \$ 4,289 | \$ 4,289 | \$ 2,723 |
| 810020 | Interdept Charges Telephone | 15,343 | 9,696 | 9,696 | 9,697 |
| 810030 | Interdept Charges Fleet | 4,179 | 1,364 | 1,364 | 1,415 |
| 810040 | Interdept Charges Computer | 11,674 | 11,255 | 11,255 | 11,325 |
| 810050 | Interdept Charg Risk Mgmt | 21,429 | 19,966 | 19,966 | 20,062 |
| Subtotal for Interdepartmental | | \$ 56,657 | \$ 46,568 | \$ 46,568 | \$ 45,222 |
| Total Expense | | \$ 2,844,436 | \$ 3,189,379 | \$ 2,949,879 | \$ 3,497,749 |
| Total Additions to (Uses of) Fund Balance | | \$ (2,844,324) | \$ (3,189,379) | \$ (2,949,879) | \$ (3,497,749) |

2024 Approved Budget

10120000 - Attorney - Criminal

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|---|-------------------------|---------------------|---------------------|---------------------|---------------------|
| REVENUE: | | | | | |
| 415000 | State Grants | \$ 35,718 | \$ 32,218 | \$ 8,065 | \$ - |
| 432004 | Police Reports | 12,573 | 5,000 | 17,000 | 5,000 |
| 432042 | Drug Court | 6,405 | 5,000 | 3,500 | 3,000 |
| 432044 | DUI Court | 3,295 | 800 | 2,000 | 1,000 |
| 490700 | Forfeiture Receipts | 11,598 | 5,000 | 25,000 | 10,000 |
| Total Revenue | | \$ 69,589 | \$ 48,018 | \$ 55,565 | \$ 19,000 |
| EXPENSE: | | | | | |
| Salaries and Wages | | | | | |
| 510000 | Salaries And Wages | \$ 2,907,898 | \$ 3,578,767 | \$ 3,469,430 | \$ 3,822,271 |
| 510001 | Auto Allowance | 7,221 | - | 729 | - |
| 510500 | Employee Incentives | 3,452 | - | 11,980 | 42,000 |
| 520001 | Health/Dental Insurance | 363,664 | 421,908 | 332,796 | 492,980 |
| 520005 | Disability | 14,560 | 17,390 | 14,443 | 19,111 |
| 520010 | Retirement | 606,940 | 717,599 | 595,364 | 793,216 |
| 520015 | FICA | 212,513 | 266,073 | 215,919 | 292,404 |
| 520020 | Termination Pool | 94,698 | 113,037 | 93,880 | 105,112 |
| 520025 | Workers Comp | 32,762 | 39,217 | 32,643 | 43,861 |
| Subtotal for Salaries and Wages | | \$ 4,243,708 | \$ 5,153,992 | \$ 4,767,184 | \$ 5,610,956 |
| Training & Travel | | | | | |
| 550000 | Training/Travel | \$ 34,452 | \$ 38,000 | \$ 20,000 | \$ 33,000 |
| Subtotal for Training & Travel | | \$ 34,452 | \$ 38,000 | \$ 20,000 | \$ 33,000 |
| Current Expense | | | | | |
| 555000 | Meals/Entertainment | \$ - | \$ 1,300 | \$ 1,300 | \$ 1,300 |
| 610100 | Reimbursable Sales Tax | 961 | - | 1,451 | - |
| 611000 | Association Dues | 11,156 | 18,000 | 18,000 | 12,000 |
| 620000 | Office Expense/Supplies | 45,093 | 51,000 | 51,000 | 51,000 |
| 621000 | Subscriptions | 27,170 | 16,000 | 16,000 | 16,000 |
| 625000 | Equipment Maintenance | 11,892 | 4,700 | 4,700 | 700 |
| 625200 | Fuel Expense | - | - | 8,339 | 4,000 |
| 625300 | Software Maint | - | 88,000 | 88,000 | 83,000 |
| 630000 | Special Projects | - | 10,000 | 10,000 | - |
| 645000 | Special Investigation | 19 | 500 | 500 | - |
| 654000 | Service Fees | 34,633 | 37,700 | 37,700 | 35,500 |
| Subtotal for Current Expense | | \$ 130,925 | \$ 227,200 | \$ 236,990 | \$ 203,500 |

2024 Approved Budget (Continued)

10120000 - Attorney - Criminal

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Debt and Equipment | | | | | |
| 761200 | Building Improvements | \$ 19,666 | \$ - | \$ - | \$ - |
| 763000 | Software | 259,123 | - | - | - |
| 765000 | Controlled Assets | 4,455 | - | - | - |
| Subtotal for Debt and Equipment | | \$ 283,244 | \$ - | \$ - | \$ - |
| Interdepartmental | | | | | |
| 810010 | Interdept Charges Print Copy | \$ 1,528 | \$ 1,463 | \$ 1,463 | \$ 1,402 |
| 810020 | Interdept Charges Telephone | 15,575 | 15,800 | 15,800 | 15,803 |
| 810030 | Interdept Charges Fleet | 14,365 | 20,858 | 20,858 | 19,524 |
| 810040 | Interdept Charges Computer | 19,599 | 23,627 | 23,627 | 30,359 |
| 810050 | Interdept Charg Risk Mgmt | 25,502 | 26,115 | 26,115 | 32,019 |
| Subtotal for Interdepartmental | | \$ 76,568 | \$ 87,864 | \$ 87,864 | \$ 99,106 |
| Total Expense | | \$ 4,768,897 | \$ 5,507,055 | \$ 5,112,038 | \$ 5,946,562 |
| Total Additions to (Uses of) Fund Balance | | \$ (4,699,308) | \$ (5,459,037) | \$ (5,056,473) | \$ (5,927,562) |

2024 Approved Budget

10122000 - Attorney - Civil

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|------------------------------|---------------------|-----------------------|-----------------------|-----------------------|
| REVENUE: | | | | | |
| 430050 | Service Fees | \$ 57 | \$ - | \$ - | \$ - |
| Total Revenue | | \$ 57 | \$ - | \$ - | \$ - |
| EXPENSE: | | | | | |
| Salaries and Wages | | | | | |
| 510000 | Salaries And Wages | \$ 627,765 | \$ 731,870 | \$ 715,673 | \$ 812,710 |
| 510500 | Employee Incentives | 2,881 | - | 8,121 | 15,750 |
| 520001 | Health/Dental Insurance | 88,041 | 97,732 | 82,480 | 117,758 |
| 520005 | Disability | 3,120 | 3,399 | 2,980 | 4,064 |
| 520010 | Retirement | 116,365 | 130,992 | 109,788 | 149,586 |
| 520015 | FICA | 45,866 | 54,342 | 43,768 | 62,172 |
| 520020 | Termination Pool | 20,283 | 22,091 | 19,371 | 22,350 |
| 520025 | Workers Comp | 7,591 | 8,694 | 7,280 | 10,006 |
| Subtotal for Salaries and Wages | | \$ 911,912 | \$ 1,049,120 | \$ 989,461 | \$ 1,194,394 |
| Training & Travel | | | | | |
| 550000 | Training/Travel | \$ 8,112 | \$ 15,000 | \$ 15,000 | \$ 12,000 |
| Subtotal for Training & Travel | | \$ 8,112 | \$ 15,000 | \$ 15,000 | \$ 12,000 |
| Current Expense | | | | | |
| 610100 | Reimbursable Sales Tax | \$ 167 | \$ - | \$ 19 | \$ - |
| 611000 | Association Dues | 2,483 | 2,425 | 2,425 | 2,425 |
| 620000 | Office Expense/Supplies | 2,832 | 2,000 | 2,000 | 2,000 |
| 621000 | Subscriptions | 204 | 2,000 | 4,888 | 2,000 |
| 624205 | Bank Charges | 5 | - | 4 | - |
| 654000 | Service Fees | 2,289 | 4,000 | 4,000 | 2,000 |
| Subtotal for Current Expense | | \$ 7,981 | \$ 10,425 | \$ 13,336 | \$ 8,425 |
| Interdepartmental | | | | | |
| 810010 | Interdept Charges Print Copy | \$ 3,580 | \$ 3,490 | \$ 3,490 | \$ 4,754 |
| 810020 | Interdept Charges Telephone | 2,438 | 1,796 | 1,796 | 1,796 |
| 810040 | Interdept Charges Computer | 4,617 | 4,085 | 4,085 | 4,033 |
| 810050 | Interdept Chrg Risk Mgmt | 4,881 | 3,009 | 3,009 | 5,618 |
| Subtotal for Interdepartmental | | \$ 15,515 | \$ 12,379 | \$ 12,379 | \$ 16,200 |
| Total Expense | | \$ 943,521 | \$ 1,086,924 | \$ 1,030,176 | \$ 1,231,019 |
| Total Additions to (Uses of) Fund Balance | | \$ (943,465) | \$ (1,086,924) | \$ (1,030,176) | \$ (1,231,019) |

2024 Approved Budget

10124000 - Public Defender

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|---|-------------------------|-------------------|---------------------|---------------------|---------------------|
| REVENUE: | | | | | |
| 415000 | State Grants | \$ 595,759 | \$ 1,048,492 | \$ 1,050,000 | \$ 1,096,130 |
| 416000 | Grants From Local Units | - | - | - | 145,000 |
| 430050 | Service Fees | 162,825 | 140,000 | 140,000 | 145,000 |
| 432042 | Drug Court | 5,530 | 4,500 | 4,500 | 4,500 |
| 432046 | Indigent Fees | 7,663 | 1,100 | 100 | 500 |
| Total Revenue | | \$ 771,777 | \$ 1,194,092 | \$ 1,194,600 | \$ 1,391,130 |
| EXPENSE: | | | | | |
| Salaries and Wages | | | | | |
| 510000 | Salaries And Wages | \$ 498,402 | \$ 1,595,066 | \$ 1,373,918 | \$ 1,926,177 |
| 510005 | Overtime | - | - | 20,000 | 20,000 |
| 510500 | Employee Incentives | - | - | 2,744 | 26,250 |
| 520001 | Health/Dental Insurance | 50,055 | 259,455 | 143,360 | 223,323 |
| 520005 | Disability | 2,492 | 7,555 | 5,747 | 9,631 |
| 520010 | Retirement | 91,321 | 280,650 | 209,082 | 359,476 |
| 520015 | FICA | 37,012 | 115,595 | 84,817 | 147,353 |
| 520020 | Termination Pool | 16,198 | 49,109 | 37,353 | 52,970 |
| 520025 | Workers Comp | 5,587 | 18,409 | 12,219 | 21,156 |
| Subtotal for Salaries and Wages | | \$ 701,066 | \$ 2,325,840 | \$ 1,889,241 | \$ 2,786,335 |
| Training & Travel | | | | | |
| 550000 | Training/Travel | \$ 1,531 | \$ 45,000 | \$ 45,000 | \$ 30,000 |
| 550010 | Transportation | 343 | - | - | - |
| 550015 | Lodging | 362 | - | 150 | - |
| 550020 | Per Diem | 242 | - | - | - |
| Subtotal for Training & Travel | | \$ 2,478 | \$ 45,000 | \$ 45,150 | \$ 30,000 |
| Current Expense | | | | | |
| 555000 | Meals/Entertainment | \$ 650 | \$ - | \$ - | \$ - |
| 610000 | Purchasing Card | (20) | - | 244 | - |
| 610100 | Reimbursable Sales Tax | 26 | - | 269 | - |
| 611000 | Association Dues | 1,345 | 7,260 | 7,260 | 10,000 |
| 620000 | Office Expense/Supplies | 16,666 | 10,000 | 10,000 | 12,000 |
| 625300 | Software Maint | 22,259 | 61,750 | 61,750 | 48,374 |
| 630000 | Special Projects | 132,942 | 31,754 | 70,600 | 140,000 |
| 654000 | Service Fees | 74,878 | 90,000 | 90,000 | 90,000 |
| 670000 | Contracted Services | 1,219,304 | 1,153,695 | 1,153,695 | 1,081,075 |
| 670010 | Appeals | 66,436 | 100,000 | 165,082 | 200,000 |

2024 Approved Budget (Continued)

10124000 - Public Defender

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|------------------------------|-----------------------|------------------------|-----------------------|-----------------------|
| 670015 | Investigator | 24,152 | 45,000 | 45,000 | 45,000 |
| 670020 | Capital Defense | 48,100 | - | 51,636 | - |
| 670022 | Aggravated Case Defense | - | - | 19,368 | - |
| 670024 | Conflict Case Defense | - | - | 1,638 | 17,970 |
| 670025 | Capital Appeals | 35,708 | - | - | - |
| Subtotal for Current Expense | | \$ 1,642,446 | \$ 1,499,459 | \$ 1,676,543 | \$ 1,644,419 |
| Debt and Equipment | | | | | |
| 763000 | Software | \$ 12,128 | \$ - | \$ - | \$ - |
| 764000 | Capital Equipment | - | 19,400 | 19,400 | - |
| 765000 | Controlled Assets | 100,665 | 15,000 | 15,000 | 12,500 |
| Subtotal for Debt and Equipment | | \$ 112,793 | \$ 34,400 | \$ 34,400 | \$ 12,500 |
| Interdepartmental | | | | | |
| 810000 | Interdept Charges | \$ 37,731 | \$ - | \$ - | \$ - |
| 810010 | Interdept Charges Print Copy | - | - | 627 | 1,128 |
| 810020 | Interdept Charges Telephone | 3,441 | 8,259 | 8,259 | 10,416 |
| 810030 | Interdept Charges Fleet | - | - | - | 40 |
| 810040 | Interdept Charges Computer | - | 7,277 | 7,277 | 10,706 |
| 810050 | Interdept Chrg Risk Mgmt | - | - | - | 13,297 |
| Subtotal for Interdepartmental | | \$ 41,173 | \$ 15,536 | \$ 16,163 | \$ 35,587 |
| Total Expense | | \$ 2,499,956 | \$ 3,920,236 | \$ 3,661,496 | \$ 4,508,841 |
| Total Additions to (Uses of) Fund Balance | | \$ (1,728,179) | \$ (2,726,144) | \$ (2,466,896) | \$ (3,117,711) |

2024 Approved Budget

10128000 - Childrens Justice Center

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|---|-------------------------|-------------------|---------------------|-------------------|-------------------|
| REVENUE: | | | | | |
| 410000 | Federal Grants | \$ 135,978 | \$ 170,338 | \$ 76,434 | \$ - |
| 415000 | State Grants | 390,438 | 291,086 | 433,844 | 538,398 |
| 416000 | Grants From Local Units | 26,462 | 57,057 | 55,000 | 70,000 |
| 430050 | Service Fees | 334 | 500 | - | - |
| 490000 | Miscellaneous Revenue | 4,395 | 1,400 | - | - |
| Total Revenue | | \$ 557,606 | \$ 520,381 | \$ 565,278 | \$ 608,398 |
| EXPENSE: | | | | | |
| Salaries and Wages | | | | | |
| 510000 | Salaries And Wages | \$ 424,474 | \$ 489,962 | \$ 437,191 | \$ 490,289 |
| 510005 | Overtime | 516 | - | 63 | - |
| 520001 | Health/Dental Insurance | 47,984 | 48,406 | 52,762 | 67,717 |
| 520005 | Disability | 1,505 | 1,691 | 1,161 | 1,466 |
| 520010 | Retirement | 67,240 | 73,653 | 52,009 | 67,016 |
| 520015 | FICA | 31,326 | 36,379 | 26,892 | 37,507 |
| 520020 | Termination Pool | 12,547 | 13,871 | 9,941 | 10,732 |
| 520025 | Workers Comp | 2,805 | 3,491 | 2,426 | 3,432 |
| Subtotal for Salaries and Wages | | \$ 588,397 | \$ 667,452 | \$ 582,446 | \$ 678,159 |
| Training & Travel | | | | | |
| 550000 | Training/Travel | \$ 1,541 | \$ 5,215 | \$ 500 | \$ 500 |
| 550005 | Mileage Reimbursement | 304 | 3,127 | 400 | 1,000 |
| 550010 | Transportation | 110 | 1,350 | - | - |
| 550015 | Lodging | 418 | 1,250 | 300 | 500 |
| 550020 | Per Diem | 454 | 379 | 500 | 700 |
| Subtotal for Training & Travel | | \$ 2,827 | \$ 11,321 | \$ 1,700 | \$ 2,700 |
| Current Expense | | | | | |
| 555000 | Meals/Entertainment | \$ 777 | \$ 7,000 | \$ 2,500 | \$ 7,000 |
| 610100 | Reimbursable Sales Tax | 127 | - | 15 | - |
| 620000 | Office Expense/Supplies | 2,613 | 5,000 | 2,500 | 3,000 |
| 620010 | Postage | - | 120 | 50 | 120 |
| 622000 | Publications | 128 | 350 | 100 | 350 |
| 624100 | Public Relations | - | 5,000 | - | 5,000 |
| 625000 | Equipment Maintenance | 1,093 | 1,350 | 1,000 | 1,500 |
| 627000 | Utilities | 12,866 | 17,500 | 17,500 | 20,000 |
| 628000 | Telephone | 3,198 | 1,072 | 2,750 | 3,500 |
| 630000 | Special Projects | 50,665 | 70,769 | 60,000 | 73,000 |

2024 Approved Budget (Continued)

10128000 - Childrens Justice Center

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|--------------------------------|---------------------|---------------------|---------------------|---------------------|
| 654000 | Service Fees | 2,076 | 2,250 | 2,250 | 2,500 |
| 675010 | Medical Services Reimbursement | 1,335 | 1,800 | - | 1,500 |
| 675015 | Medical Services Lab Fees | 6,884 | 5,000 | 2,500 | 4,000 |
| 699000 | Sundry | 784 | 1,500 | 1,000 | 1,500 |
| Subtotal for Current Expense | | \$ 82,546 | \$ 118,711 | \$ 92,165 | \$ 122,970 |
| Interdepartmental | | | | | |
| 810010 | Interdept Charges Print Copy | \$ 965 | \$ 958 | \$ 958 | \$ 947 |
| 810020 | Interdept Charges Telephone | 7,558 | 5,027 | 5,027 | 5,387 |
| 810040 | Interdept Charges Computer | 5,805 | 6,336 | 6,336 | 6,239 |
| 810050 | Interdept Charg Risk Mgmt | 4,814 | 4,525 | 4,525 | 2,932 |
| Subtotal for Interdepartmental | | \$ 19,141 | \$ 16,847 | \$ 16,847 | \$ 15,505 |
| Total Expense | | \$ 692,911 | \$ 814,332 | \$ 693,158 | \$ 819,335 |
| Total Additions to (Uses of) Fund Balance | | \$ (135,304) | \$ (293,951) | \$ (127,881) | \$ (210,937) |

2024 Approved Budget

10130000 - Clerk Auditor

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|---|--------------------------|---------------------|---------------------|---------------------|---------------------|
| REVENUE: | | | | | |
| 422020 | Marriage Licenses | \$ 95,325 | \$ 90,000 | \$ 71,400 | \$ 75,000 |
| 422021 | Marriage License - State | 10 | - | 650 | - |
| 430000 | Service Fees And Charges | 45,037 | 10,000 | 9,500 | 10,000 |
| 430010 | Tax Sale | 10,253 | 10,000 | 9,492 | 10,000 |
| 430035 | Passport Photos | 49,145 | 48,000 | 65,000 | 60,000 |
| 430040 | Passport Processing | 152,040 | 150,000 | 190,000 | 180,000 |
| 430050 | Service Fees | - | - | (400) | - |
| 491500 | Over/Short | 8 | - | 24 | - |
| Total Revenue | | \$ 351,819 | \$ 308,000 | \$ 345,666 | \$ 335,000 |
| EXPENSE: | | | | | |
| Salaries and Wages | | | | | |
| 510000 | Salaries And Wages | \$ 994,015 | \$ 1,160,295 | \$ 1,081,641 | \$ 1,234,532 |
| 510001 | Auto Allowance | 7,221 | - | 729 | - |
| 510005 | Overtime | 894 | - | 228 | - |
| 520001 | Health/Dental Insurance | 133,991 | 173,507 | 125,089 | 177,404 |
| 520005 | Disability | 4,681 | 5,289 | 4,271 | 5,920 |
| 520010 | Retirement | 179,607 | 202,605 | 160,800 | 225,150 |
| 520015 | FICA | 74,068 | 86,285 | 66,634 | 94,243 |
| 520020 | Termination Pool | 31,985 | 36,091 | 29,248 | 33,354 |
| 520025 | Workers Comp | 4,964 | 4,568 | 3,833 | 4,999 |
| Subtotal for Salaries and Wages | | \$ 1,431,426 | \$ 1,668,639 | \$ 1,472,474 | \$ 1,775,601 |
| Training & Travel | | | | | |
| 550000 | Training/Travel | \$ 6,975 | \$ 5,000 | \$ 4,000 | \$ 4,000 |
| 550005 | Mileage Reimbursement | 1,540 | 1,500 | 700 | 1,000 |
| 550010 | Transportation | 5,750 | 5,300 | 5,000 | 5,000 |
| 550015 | Lodging | 5,252 | 4,000 | 5,700 | 5,500 |
| 550020 | Per Diem | 1,953 | 2,500 | 2,000 | 2,000 |
| Subtotal for Training & Travel | | \$ 21,470 | \$ 18,300 | \$ 17,400 | \$ 17,500 |
| Current Expense | | | | | |
| 555000 | Meals/Entertainment | \$ 658 | \$ 800 | \$ 800 | \$ 800 |
| 610100 | Reimbursable Sales Tax | 414 | - | 192 | - |
| 620000 | Office Expense/Supplies | 14,381 | 10,000 | 15,000 | 15,000 |
| 620010 | Postage | 21,363 | 17,000 | 18,000 | 18,000 |

2024 Approved Budget (Continued)

10130000 - Clerk Auditor

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|--------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| 621000 | Subscriptions | 1,022 | 1,500 | 1,500 | 1,500 |
| 622000 | Publications | 55,515 | 55,000 | 68,532 | 69,000 |
| 624205 | Bank Charges | 8,839 | 8,000 | 8,056 | 9,000 |
| 625000 | Equipment Maintenance | - | 1,500 | - | - |
| 625300 | Software Maint | - | - | 35 | 750 |
| 630000 | Special Projects | - | 25,000 | 1,000 | 1,000 |
| 635000 | Special Services | 7,212 | 5,000 | 9,000 | 9,000 |
| 654000 | Service Fees | 5,020 | 19,000 | 6,000 | 7,000 |
| 654010 | Service Fees - Work Study Aide | - | - | - | 20,992 |
| 699000 | Sundry | 40 | - | - | - |
| Subtotal for Current Expense | | \$ 114,463 | \$ 142,800 | \$ 128,115 | \$ 152,042 |
| Debt and Equipment | | | | | |
| 761200 | Building Improvements | \$ - | \$ 5,000 | \$ - | \$ - |
| 763000 | Software | 6,973 | 36,050 | 38,600 | - |
| 765000 | Controlled Assets | 4,227 | 500 | 500 | 500 |
| Subtotal for Debt and Equipment | | \$ 11,200 | \$ 41,550 | \$ 39,100 | \$ 500 |
| Interdepartmental | | | | | |
| 810010 | Interdept Charges Print Copy | \$ 4,641 | \$ 4,451 | \$ 4,451 | \$ 4,403 |
| 810020 | Interdept Charges Telephone | 9,189 | 6,823 | 6,823 | 7,902 |
| 810030 | Interdept Charges Fleet | 27 | 36 | 36 | 170 |
| 810040 | Interdept Charges Computer | 5,025 | 8,085 | 8,085 | 8,923 |
| 810050 | Interdept Charg Risk Mgmt | 10,484 | 10,416 | 10,416 | 12,091 |
| Subtotal for Interdepartmental | | \$ 29,365 | \$ 29,811 | \$ 29,811 | \$ 33,489 |
| Total Expense | | \$ 1,607,925 | \$ 1,901,100 | \$ 1,686,899 | \$ 1,979,132 |
| Total Additions to (Uses of) Fund Balance | | \$ (1,256,106) | \$ (1,593,100) | \$ (1,341,233) | \$ (1,644,132) |

2024 Approved Budget

10132150 - Elections

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|---|------------------------------|-------------------|---------------------|-------------------|-------------------|
| REVENUE: | | | | | |
| 415000 | State Grants | \$ 21,136 | \$ 36,000 | \$ 41,000 | \$ 36,000 |
| 432036 | Candidate Filing Fees | 10,320 | - | - | 10,000 |
| 432038 | Election Data/Maps | 15 | 100 | 100 | 500 |
| 443500 | Election Services | 83,688 | 318,784 | 263,250 | - |
| Total Revenue | | \$ 115,159 | \$ 354,884 | \$ 304,350 | \$ 46,500 |
| EXPENSE: | | | | | |
| Salaries and Wages | | | | | |
| 510000 | Salaries And Wages | \$ 272,180 | \$ 347,696 | \$ 272,407 | \$ 360,487 |
| 510005 | Overtime | 2,314 | - | - | - |
| 510500 | Employee Incentives | - | - | 3,041 | 5,213 |
| 519900 | Allocated Salaries and Wages | (617) | - | - | - |
| 520001 | Health/Dental Insurance | 28,887 | 50,932 | 29,144 | 46,896 |
| 520005 | Disability | 1,134 | 1,463 | 1,060 | 1,556 |
| 520010 | Retirement | 40,765 | 53,753 | 38,656 | 56,620 |
| 520015 | FICA | 20,487 | 29,723 | 16,913 | 27,577 |
| 520020 | Termination Pool | 7,372 | 9,535 | 7,130 | 8,560 |
| 520025 | Workers Comp | 844 | 1,564 | 186 | 933 |
| Subtotal for Salaries and Wages | | \$ 373,366 | \$ 494,666 | \$ 368,537 | \$ 507,843 |
| Training & Travel | | | | | |
| 550000 | Training/Travel | \$ 1,608 | \$ 6,900 | \$ 6,000 | \$ 5,000 |
| 550005 | Mileage Reimbursement | 247 | 400 | 400 | 400 |
| 550010 | Transportation | 35 | 1,975 | 1,000 | 1,500 |
| 550015 | Lodging | - | 2,325 | 1,846 | 2,000 |
| 550020 | Per Diem | 39 | 1,127 | 1,500 | 1,200 |
| Subtotal for Training & Travel | | \$ 1,929 | \$ 12,727 | \$ 10,746 | \$ 10,100 |
| Current Expense | | | | | |
| 555000 | Meals/Entertainment | \$ 2,117 | \$ 1,250 | \$ 3,000 | \$ 4,000 |
| 610100 | Reimbursable Sales Tax | 91 | - | 231 | - |
| 620000 | Office Expense/Supplies | 6,876 | 4,355 | 4,355 | 4,355 |
| 620010 | Postage | 35,479 | 52,000 | 52,000 | 75,000 |
| 620020 | Printing | 234,529 | 195,949 | 216,143 | 225,000 |
| 621000 | Subscriptions | 1,053 | 500 | 528 | 500 |
| 622000 | Publications | 815 | 5,000 | 500 | 1,000 |
| 624100 | Public Relations | - | 10,000 | 2,000 | 10,000 |
| 625000 | Equipment Maintenance | 29,930 | 76,547 | 76,547 | 76,547 |

2024 Approved Budget (Continued)

10132150 - Elections

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|------------------------------|---------------------|---------------------|---------------------|---------------------|
| 630000 | Special Projects | 10,517 | 82,208 | 390 | - |
| 635000 | Special Services | 41,446 | 45,000 | 43,000 | 5,000 |
| 635010 | Voting Judges | - | 13 | - | - |
| 640000 | Special Supplies | 15,000 | 14,375 | 12,000 | 14,375 |
| 699000 | Sundry | 0 | - | - | - |
| Subtotal for Current Expense | | \$ 377,854 | \$ 487,197 | \$ 410,695 | \$ 415,777 |
| Debt and Equipment | | | | | |
| 764000 | Capital Equipment | \$ 26,375 | \$ - | \$ 888 | \$ - |
| 765000 | Controlled Assets | 64,939 | 30,000 | 1,000 | 10,000 |
| Subtotal for Debt and Equipment | | \$ 91,314 | \$ 30,000 | \$ 1,888 | \$ 10,000 |
| Interdepartmental | | | | | |
| 810010 | Interdept Charges Print Copy | \$ 1,158 | \$ 1,147 | \$ 1,147 | \$ 1,080 |
| 810020 | Interdept Charges Telephone | 8,809 | 3,950 | 3,950 | 3,592 |
| 810030 | Interdept Charges Fleet | 1,028 | 617 | 617 | 1,980 |
| 810040 | Interdept Charges Computer | 1,425 | 1,833 | 1,833 | 19,399 |
| 810050 | Interdept Charg Risk Mgmt | 7,030 | 6,043 | 6,043 | 7,863 |
| Subtotal for Interdepartmental | | \$ 19,449 | \$ 13,591 | \$ 13,591 | \$ 33,914 |
| Total Expense | | \$ 863,911 | \$ 1,038,181 | \$ 805,457 | \$ 977,634 |
| Total Additions to (Uses of) Fund Balance | | \$ (748,752) | \$ (683,297) | \$ (501,107) | \$ (931,134) |

2024 Approved Budget

10140000 - Recorder

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|---|-------------------------|---------------------|---------------------|---------------------|---------------------|
| REVENUE: | | | | | |
| 430050 | Service Fees | \$ 2,371,238 | \$ 2,500,000 | \$ 1,400,000 | \$ 2,000,000 |
| 430053 | Plats And Copies | 6,527 | 6,000 | 6,000 | 5,000 |
| 432010 | Data Processing Fees | 145,763 | 135,000 | 135,000 | 135,000 |
| 491000 | Sundry Revenue | 47 | - | - | - |
| 491500 | Over/Short | (78) | - | - | - |
| Total Revenue | | \$ 2,523,497 | \$ 2,641,000 | \$ 1,541,000 | \$ 2,140,000 |
| EXPENSE: | | | | | |
| Salaries and Wages | | | | | |
| 510000 | Salaries And Wages | \$ 739,442 | \$ 795,233 | \$ 792,319 | \$ 842,013 |
| 520001 | Health/Dental Insurance | 157,576 | 174,843 | 144,878 | 187,400 |
| 520005 | Disability | 3,698 | 3,854 | 3,310 | 4,210 |
| 520010 | Retirement | 141,215 | 147,585 | 125,101 | 161,236 |
| 520015 | FICA | 54,044 | 58,967 | 48,591 | 64,414 |
| 520020 | Termination Pool | 24,036 | 25,052 | 21,520 | 23,155 |
| 520025 | Workers Comp | 904 | 617 | 530 | 674 |
| Subtotal for Salaries and Wages | | \$ 1,120,915 | \$ 1,206,151 | \$ 1,136,249 | \$ 1,283,102 |
| Training & Travel | | | | | |
| 550000 | Training/Travel | \$ 7,516 | \$ 10,000 | \$ 10,000 | \$ 7,000 |
| 550005 | Mileage Reimbursement | 550 | - | 845 | 750 |
| 550010 | Transportation | 66 | - | - | - |
| 550020 | Per Diem | 819 | - | 293 | 250 |
| Subtotal for Training & Travel | | \$ 8,951 | \$ 10,000 | \$ 11,138 | \$ 8,000 |
| Current Expense | | | | | |
| 610100 | Reimbursable Sales Tax | \$ 136 | \$ - | \$ 67 | \$ - |
| 620000 | Office Expense/Supplies | 11,498 | 20,000 | 20,000 | 20,000 |
| 624205 | Bank Charges | 22 | - | 12 | - |
| 625000 | Equipment Maintenance | - | 7,100 | 7,100 | 7,100 |
| 625300 | Software Maint | 7,849 | 7,900 | 7,900 | 7,900 |
| 630000 | Special Projects | 9,249 | 10,000 | 10,000 | 10,000 |
| Subtotal for Current Expense | | \$ 28,754 | \$ 45,000 | \$ 45,079 | \$ 45,000 |
| Debt and Equipment | | | | | |
| 764000 | Capital Equipment | \$ 550 | \$ - | \$ - | \$ - |
| Subtotal for Debt and Equipment | | \$ 550 | \$ - | \$ - | \$ - |

2024 Approved Budget (Continued)

10140000 - Recorder

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|------------------------------|---------------------|------------------------|---------------------|---------------------|
| Interdepartmental | | | | | |
| 810010 | Interdept Charges Print Copy | \$ 2,047 | \$ 2,090 | \$ 2,090 | \$ 2,031 |
| 810020 | Interdept Charges Telephone | 6,864 | 7,182 | 7,182 | 6,465 |
| 810040 | Interdept Charges Computer | 10,098 | 10,574 | 10,574 | 10,899 |
| 810050 | Interdept Charg Risk Mgmt | 11,160 | 10,789 | 10,789 | 13,636 |
| Subtotal for Interdepartmental | | \$ 30,169 | \$ 30,635 | \$ 30,635 | \$ 33,031 |
| Total Expense | | \$ 1,189,338 | \$ 1,291,786 | \$ 1,223,100 | \$ 1,369,132 |
| Total Additions to (Uses of) Fund Balance | | \$ 1,334,158 | \$ 1,349,214 | \$ 317,900 | \$ 770,868 |

2024 Approved Budget

10142000 - Surveyor

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|---|-------------------------------|---------------------|---------------------|---------------------|---------------------|
| REVENUE: | | | | | |
| 430500 | Service Fees | \$ 22,662 | \$ 16,000 | \$ 16,000 | \$ 16,000 |
| 430520 | Fees Harrisville | 15,600 | 15,000 | 11,000 | 15,000 |
| 432020 | Subdivision Fees | 31,825 | 30,000 | 36,000 | 30,000 |
| 432021 | Interlocal Plat Review | 1,850 | 4,000 | 2,500 | 4,000 |
| 432022 | Annexation Reviews | 14,490 | 10,000 | 10,000 | 10,000 |
| 445000 | Fines And Fees | - | - | 1,500 | - |
| 498000 | Transfer From Restricted Acct | 23,000 | - | 15,000 | - |
| Total Revenue | | \$ 109,427 | \$ 75,000 | \$ 92,000 | \$ 75,000 |
| EXPENSE: | | | | | |
| Salaries and Wages | | | | | |
| 510000 | Salaries And Wages | \$ 727,485 | \$ 831,273 | \$ 742,554 | \$ 874,571 |
| 510001 | Auto Allowance | 7,221 | - | 729 | - |
| 520001 | Health/Dental Insurance | 131,903 | 154,680 | 102,203 | 157,603 |
| 520005 | Disability | 3,658 | 3,855 | 3,106 | 4,293 |
| 520010 | Retirement | 132,925 | 143,903 | 113,668 | 160,168 |
| 520015 | FICA | 53,067 | 60,466 | 45,221 | 65,681 |
| 520020 | Termination Pool | 23,838 | 25,059 | 20,188 | 23,611 |
| 520025 | Workers Comp | 10,114 | 10,987 | 8,634 | 11,673 |
| Subtotal for Salaries and Wages | | \$ 1,090,212 | \$ 1,230,224 | \$ 1,036,303 | \$ 1,297,600 |
| Training & Travel | | | | | |
| 550000 | Training/Travel | \$ 9,274 | \$ 17,340 | \$ 17,000 | \$ 17,000 |
| 550005 | Mileage Reimbursement | 1,720 | 2,200 | 1,000 | 1,000 |
| 550015 | Lodging | 330 | 3,300 | 1,000 | 1,000 |
| 550020 | Per Diem | 830 | 1,600 | 1,000 | 1,000 |
| Subtotal for Training & Travel | | \$ 12,154 | \$ 24,440 | \$ 20,000 | \$ 20,000 |
| Current Expense | | | | | |
| 555000 | Meals/Entertainment | \$ 858 | \$ 500 | \$ 500 | \$ 500 |
| 610100 | Reimbursable Sales Tax | 26 | - | - | - |
| 620000 | Office Expense/Supplies | 618 | 500 | 500 | 500 |
| 625000 | Equipment Maintenance | 10,981 | 7,800 | 6,200 | 6,200 |
| 625200 | Fuel Expense | - | - | 1,600 | 1,600 |
| 625300 | Software Maint | 19,673 | 24,656 | 24,656 | 24,656 |
| 628000 | Telephone | 2,245 | 3,876 | 3,876 | 3,876 |
| 630000 | Special Projects | 24,546 | 12,000 | 12,000 | 12,000 |
| 640000 | Special Supplies | 4,596 | 10,000 | 10,000 | 10,000 |

2024 Approved Budget (Continued)

10142000 - Surveyor

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Subtotal for Current Expense | | \$ 63,543 | \$ 59,332 | \$ 59,332 | \$ 59,332 |
| Debt and Equipment | | | | | |
| 763000 | Software | \$ - | \$ 10,000 | \$ 10,000 | \$ - |
| Subtotal for Debt and Equipment | | \$ - | \$ 10,000 | \$ 10,000 | \$ - |
| Interdepartmental | | | | | |
| 810010 | Interdept Charges Print Copy | \$ 518 | \$ 593 | \$ 593 | \$ 157 |
| 810020 | Interdept Charges Telephone | 4,165 | 2,873 | 2,873 | 2,873 |
| 810030 | Interdept Charges Fleet | 9,505 | 4,178 | 4,178 | 4,179 |
| 810040 | Interdept Charges Computer | 8,595 | 7,335 | 7,335 | 6,861 |
| 810050 | Interdept Charg Risk Mgmt | 8,464 | 8,158 | 8,158 | 8,960 |
| Subtotal for Interdepartmental | | \$ 31,248 | \$ 23,137 | \$ 23,137 | \$ 23,031 |
| Total Expense | | \$ 1,197,157 | \$ 1,347,132 | \$ 1,148,771 | \$ 1,399,962 |
| Total Additions to (Uses of) Fund Balance | | \$ (1,087,730) | \$ (1,272,132) | \$ (1,056,771) | \$ (1,324,962) |

2024 Approved Budget

10150000 - Sheriff

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|---|-------------------------|---------------------|----------------------|---------------------|---------------------|
| REVENUE: | | | | | |
| 410000 | Federal Grants | \$ 130,300 | \$ - | \$ - | \$ - |
| 415000 | State Grants | 46,183 | 49,500 | 13,109 | 17,298 |
| 430050 | Service Fees | 305,138 | 304,688 | 304,688 | 422,500 |
| 432048 | Service Fees | 6,113,390 | 7,593,842 | 7,149,626 | 7,253,122 |
| 435000 | Sheriff Service Fees | 80,747 | 62,000 | 64,335 | 64,000 |
| 435010 | Overtime Reimbursement | 148,528 | 122,000 | 125,000 | 125,000 |
| 435020 | Witness Fees | 2,152 | 2,000 | 2,100 | 2,000 |
| 490500 | Donations | 7,000 | - | 2,063 | 2,000 |
| 496000 | Sale Of Fixed Assets | 2,000 | - | - | - |
| Total Revenue | | \$ 6,835,438 | \$ 8,134,030 | \$ 7,660,921 | \$ 7,885,920 |
| EXPENSE: | | | | | |
| Salaries and Wages | | | | | |
| 510000 | Salaries And Wages | \$ 4,923,195 | \$ 6,193,664 | \$ 5,393,900 | \$ 5,830,461 |
| 510005 | Overtime | 372,914 | 337,492 | 524,750 | - |
| 510500 | Employee Incentives | 26,190 | 87,300 | 119,077 | 54,500 |
| 520001 | Health/Dental Insurance | 864,142 | 1,122,796 | 830,019 | 1,344,852 |
| 520005 | Disability | 21,660 | 26,766 | 20,042 | 27,609 |
| 520010 | Retirement | 1,495,289 | 1,892,235 | 1,382,881 | 1,890,800 |
| 520015 | FICA | 390,924 | 446,608 | 378,357 | 446,030 |
| 520020 | Termination Pool | 170,778 | 187,647 | 163,391 | 159,317 |
| 520025 | Workers Comp | 73,036 | 80,293 | 69,817 | 80,107 |
| Subtotal for Salaries and Wages | | \$ 8,338,128 | \$ 10,374,801 | \$ 8,882,234 | \$ 9,833,676 |
| Training & Travel | | | | | |
| 550000 | Training/Travel | \$ 107,865 | \$ 110,000 | \$ 104,438 | \$ 100,000 |
| 550005 | Mileage Reimbursement | (199) | - | - | - |
| 550010 | Transportation | 3,039 | - | 481 | - |
| 550015 | Lodging | 8,774 | - | 2,209 | - |
| 550020 | Per Diem | 5,986 | - | 2,872 | - |
| Subtotal for Training & Travel | | \$ 125,464 | \$ 110,000 | \$ 110,000 | \$ 100,000 |
| Current Expense | | | | | |
| 555000 | Meals/Entertainment | \$ 7,728 | \$ 4,500 | \$ 2,500 | \$ 2,500 |
| 610100 | Reimbursable Sales Tax | 1,798 | - | 500 | - |
| 620000 | Office Expense/Supplies | 47,417 | 43,000 | 16,050 | 20,000 |
| 621000 | Subscriptions | 7,935 | 16,500 | 16,350 | 28,481 |

2024 Approved Budget (Continued)

10150000 - Sheriff

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| 625000 | Equipment Maintenance | 622,571 | 521,522 | 248,250 | 455,151 |
| 625200 | Fuel Expense | - | - | 265,000 | 265,000 |
| 625300 | Software Maint | 75,902 | 63,360 | 73,685 | 90,262 |
| 628000 | Telephone | 68,270 | 66,697 | 67,000 | 67,250 |
| 630000 | Special Projects | 4,962 | 8,400 | 100 | - |
| 636500 | Search/Rescue | 30,221 | 35,000 | 35,000 | 30,000 |
| 640000 | Special Supplies | 78,569 | 70,000 | 56,300 | 28,900 |
| 640022 | Quartermaster | 88,466 | 175,175 | 175,175 | 135,757 |
| 640028 | K9 | 9,549 | 10,500 | 8,500 | 8,500 |
| 640030 | Motors | 7,798 | 10,100 | 10,100 | 7,500 |
| 645000 | Special Investigation | 4,172 | 2,500 | 6,300 | 2,500 |
| 654000 | Service Fees | 253,168 | 224,281 | 311,500 | 325,000 |
| 670000 | Contracted Services | 139,993 | 112,074 | 71,299 | 103,919 |
| Subtotal for Current Expense | | \$ 1,448,520 | \$ 1,363,609 | \$ 1,363,609 | \$ 1,570,720 |
| Debt and Equipment | | | | | |
| 763000 | Software | \$ 19,000 | \$ 35,000 | \$ 35,000 | \$ - |
| 764000 | Capital Equipment | 401,473 | 312,748 | 312,748 | 73,051 |
| 765000 | Controlled Assets | 97,193 | 57,481 | 57,481 | 40,713 |
| Subtotal for Debt and Equipment | | \$ 517,666 | \$ 405,229 | \$ 405,229 | \$ 113,764 |
| Interdepartmental | | | | | |
| 810000 | Interdept Charges | \$ - | \$ - | \$ - | \$ 150,616 |
| 810010 | Interdept Charges Print Copy | 11,466 | 8,713 | 8,713 | 11,740 |
| 810020 | Interdept Charges Telephone | 41,084 | 35,316 | 35,316 | 34,120 |
| 810030 | Interdept Charges Fleet | 706,110 | 644,389 | 644,389 | 543,481 |
| 810040 | Interdept Charges Computer | 63,840 | 59,499 | 59,499 | 70,469 |
| 810050 | Interdept Chrg Risk Mgmt | 254,817 | 223,288 | 223,288 | 238,476 |
| 840000 | Intrafund Transfers | 711,119 | 674,915 | 675,000 | 675,000 |
| Subtotal for Interdepartmental | | \$ 1,788,435 | \$ 1,646,118 | \$ 1,646,203 | \$ 1,723,902 |
| Total Expense | | \$ 12,218,213 | \$ 13,899,758 | \$ 12,407,276 | \$ 13,342,061 |
| Total Additions to (Uses of) Fund Balance | | \$ (5,382,775) | \$ (5,765,729) | \$ (4,746,355) | \$ (5,456,141) |

2024 Approved Budget

10151000 - Jail

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|---------------------------|-----------------------------|---------------------|---------------------|---------------------|---------------------|
| REVENUE: | | | | | |
| 410000 | Federal Grants | \$ 57,485 | \$ 722,603 | \$ 390,875 | \$ 438,375 |
| 415000 | State Grants | - | 45,000 | 60,000 | - |
| 415020 | State Liquor Fund Allotment | 264,568 | 235,000 | 235,000 | 235,000 |
| 416000 | Grants From Local Units | 36,499 | 71,704 | 51,000 | - |
| 431500 | Misc Charges Revenue | 34,484 | 30,000 | 76,875 | 80,000 |
| 431502 | Phone Revenue | 527,222 | 558,000 | 477,775 | 475,000 |
| 431504 | Restitutions | 5,400 | 5,100 | 2,200 | 2,200 |
| 431506 | Medical Copayments | 38,780 | 41,400 | 33,675 | 35,000 |
| 431508 | Inmate Charges | 10,104 | 8,820 | 11,175 | 11,200 |
| 431510 | Bail Bond Fees | 5,515 | 4,980 | 7,300 | 7,300 |
| 431512 | Social Security | 17,400 | 12,600 | 58,400 | 50,000 |
| 431514 | Federal Transport Reimb | 198,947 | 210,000 | 187,275 | 190,000 |
| 431518 | Indigent | 1,109 | 1,080 | 1,050 | 1,050 |
| 435015 | District Court Bailiff Fees | 312,600 | 312,600 | 326,060 | 342,120 |
| 435020 | Witness Fees | - | - | 200 | 200 |
| 435025 | District Court Security | 212,886 | 212,886 | 218,097 | 232,980 |
| 435030 | Juvenile Court Security | 212,886 | 212,886 | 222,940 | 232,980 |
| 435535 | Jail Witness Fees | 37 | 111 | - | - |
| 435540 | Jail Transport Fees | 6,084 | 5,700 | 25,000 | 15,000 |
| 435545 | Jail Service Charges | 1,332,650 | 1,500,000 | 1,500,000 | 1,500,000 |
| 435550 | Jail Work Release | 50,990 | 51,600 | 54,500 | 54,500 |
| 435560 | Jail Federal Inmates | 5,183,183 | 4,440,000 | 3,300,000 | 3,300,000 |
| 443000 | Dna Testing Fees | 8,021 | 7,200 | 8,500 | 8,500 |
| 445010 | Other Fines | 346,137 | 318,000 | 280,000 | 280,000 |
| 450025 | Commissary Revenues | 324,407 | 272,400 | 326,000 | 325,000 |
| 490000 | Miscellaneous Revenue | 4,086 | 2,580 | 4,500 | 4,500 |
| 495700 | Intrafund Transfers | 711,119 | 674,915 | 675,000 | 675,000 |
| Total Revenue | | \$ 9,902,600 | \$ 9,957,165 | \$ 8,533,397 | \$ 8,495,905 |
| EXPENSE: | | | | | |
| Salaries and Wages | | | | | |
| 510000 | Salaries And Wages | \$ 14,120,422 | \$ 17,779,546 | \$ 15,458,689 | \$ 17,050,870 |
| 510005 | Overtime | 967,779 | 307,473 | 767,484 | - |
| 510500 | Employee Incentives | 17,704 | 135,000 | 263,441 | 100,000 |
| 520001 | Health/Dental Insurance | 2,632,428 | 3,441,413 | 2,351,407 | 3,779,452 |
| 520005 | Disability | 63,863 | 76,793 | 58,475 | 77,652 |

2024 Approved Budget (Continued)

10151000 - Jail

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|---|---------------------------|----------------------|----------------------|----------------------|----------------------|
| 520010 | Retirement | 3,940,713 | 4,870,901 | 3,594,454 | 4,887,962 |
| 520015 | FICA | 1,109,526 | 1,289,908 | 1,078,197 | 1,304,392 |
| 520020 | Termination Pool | 482,807 | 536,484 | 459,379 | 456,432 |
| 520025 | Workers Comp | 192,640 | 217,208 | 184,244 | 217,198 |
| Subtotal for Salaries and Wages | | \$ 23,527,882 | \$ 28,654,727 | \$ 24,215,771 | \$ 27,873,957 |
| Training & Travel | | | | | |
| 550000 | Training/Travel | \$ 89,935 | \$ 88,932 | \$ 81,417 | \$ 89,462 |
| 550005 | Mileage Reimbursement | 259 | - | - | - |
| 550010 | Transportation | 1,732 | 800 | 800 | - |
| 550015 | Lodging | 8,918 | - | 3,940 | - |
| 550020 | Per Diem | 7,091 | - | 2,775 | - |
| Subtotal for Training & Travel | | \$ 107,935 | \$ 89,732 | \$ 88,932 | \$ 89,462 |
| Current Expense | | | | | |
| 555000 | Meals/Entertainment | \$ 22,392 | \$ 15,000 | \$ 20,500 | \$ 20,000 |
| 610100 | Reimbursable Sales Tax | 544 | - | - | - |
| 620000 | Office Expense/Supplies | 42,114 | 25,784 | 48,050 | 39,550 |
| 621000 | Subscriptions | 22,815 | 24,100 | 38,000 | 34,500 |
| 624100 | Public Relations | 118,442 | 120,000 | 120,000 | - |
| 624205 | Bank Charges | 1,533 | 1,200 | 3,000 | 3,000 |
| 625000 | Equipment Maintenance | 107,388 | 98,151 | 83,400 | 77,500 |
| 625200 | Fuel Expense | - | - | 42,000 | 42,000 |
| 625300 | Software Maint | 1,845 | 13,200 | 22,916 | 42,800 |
| 626000 | Building Maintenance | 710,084 | 736,202 | 736,200 | 735,000 |
| 627000 | Utilities | 507,455 | 510,000 | 535,400 | 510,000 |
| 628000 | Telephone | 359 | 1,800 | 6,500 | 8,300 |
| 630000 | Special Projects | - | 66,772 | 66,772 | - |
| 640000 | Special Supplies | 44,004 | 43,000 | 64,225 | 45,000 |
| 640002 | Jail Culinary | 1,025,588 | 1,014,000 | 1,144,000 | 1,144,000 |
| 640004 | Jail Inmate Clothing | 42,450 | 60,000 | 60,000 | 60,000 |
| 640006 | Jail Indigent | 9,326 | 11,000 | 11,000 | 11,000 |
| 640008 | Jail Intake | 64,018 | 90,000 | 55,000 | 55,000 |
| 640010 | Jail Cleaning Supplies | 111,292 | 130,800 | 130,800 | 130,800 |
| 640012 | Jail Housing/Housekeeping | 123,902 | 64,800 | 103,600 | 64,800 |
| 640014 | Jail Miscellaneous | 53,131 | 32,300 | 32,300 | 22,100 |
| 640022 | Quartermaster | 134,655 | 144,799 | 170,000 | 196,715 |
| 646000 | Medical Supplies | 10,837 | 10,500 | 26,000 | 20,500 |

2024 Approved Budget (Continued)

10151000 - Jail

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|------------------------------|------------------------|------------------------|------------------------|------------------------|
| 654000 | Service Fees | 238,718 | 210,180 | 210,780 | 210,180 |
| 660000 | Rent | - | 17,350 | - | - |
| 670000 | Contracted Services | 3,689,472 | 4,277,417 | 4,164,590 | 4,335,401 |
| 673000 | Hospital Services | 279,610 | 132,000 | 132,000 | 132,000 |
| 675000 | Medical Services | 222,491 | 156,000 | 156,000 | 156,000 |
| 699000 | Sundry | 3,952 | - | - | - |
| Subtotal for Current Expense | | \$ 7,588,416 | \$ 8,006,355 | \$ 8,183,033 | \$ 8,096,146 |
| Debt and Equipment | | | | | |
| 761200 | Building Improvements | \$ 474,530 | \$ 1,619,256 | \$ 1,619,256 | \$ 259,000 |
| 763000 | Software | 43,681 | - | - | - |
| 764000 | Capital Equipment | 51,961 | 356,800 | 356,800 | 271,830 |
| 765000 | Controlled Assets | 281,949 | 71,850 | 80,668 | - |
| Subtotal for Debt and Equipment | | \$ 852,121 | \$ 2,047,907 | \$ 2,056,725 | \$ 530,830 |
| Interdepartmental | | | | | |
| 810010 | Interdept Charges Print Copy | \$ 7,377 | \$ 9,653 | \$ 9,653 | \$ 7,105 |
| 810020 | Interdept Charges Telephone | 52,483 | 35,910 | 35,910 | 40,585 |
| 810030 | Interdept Charges Fleet | 94,195 | 128,580 | 128,580 | 58,579 |
| 810040 | Interdept Charges Computer | 32,385 | 39,339 | 39,339 | 29,758 |
| 810050 | Interdept Charg Risk Mgmt | 622,995 | 601,654 | 601,654 | 674,536 |
| Subtotal for Interdepartmental | | \$ 809,436 | \$ 815,136 | \$ 815,136 | \$ 810,563 |
| Total Expense | | \$ 32,885,790 | \$ 39,613,856 | \$ 35,359,596 | \$ 37,400,958 |
| Total Additions to (Uses of) Fund Balance | | \$ (22,983,190) | \$ (29,656,691) | \$ (26,826,199) | \$ (28,905,053) |

2024 Approved Budget

10152000 - Homeland Security

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|---|-------------------------|-------------------|---------------------|-------------------|-------------------|
| REVENUE: | | | | | |
| 415000 | State Grants | \$ 283,085 | \$ 496,148 | \$ 365,000 | \$ 279,600 |
| Total Revenue | | \$ 283,085 | \$ 496,148 | \$ 365,000 | \$ 279,600 |
| EXPENSE: | | | | | |
| Salaries and Wages | | | | | |
| 510000 | Salaries And Wages | \$ 186,795 | \$ 215,616 | \$ 214,820 | \$ 259,372 |
| 510005 | Overtime | 2,739 | 5,000 | 3,000 | 3,000 |
| 520001 | Health/Dental Insurance | 8,461 | 13,460 | 6,792 | 24,943 |
| 520005 | Disability | 912 | 933 | 837 | 1,297 |
| 520010 | Retirement | 36,571 | 37,251 | 33,416 | 51,797 |
| 520015 | FICA | 14,320 | 15,991 | 13,953 | 19,842 |
| 520020 | Termination Pool | 5,925 | 6,062 | 5,438 | 7,133 |
| 520025 | Workers Comp | 2,524 | 2,611 | 2,339 | 2,883 |
| Subtotal for Salaries and Wages | | \$ 258,246 | \$ 296,923 | \$ 280,597 | \$ 370,266 |
| Training & Travel | | | | | |
| 550000 | Training/Travel | \$ 1,978 | \$ 15,000 | \$ 14,765 | \$ 5,000 |
| 550015 | Lodging | 560 | - | - | - |
| 550020 | Per Diem | 518 | - | 235 | - |
| Subtotal for Training & Travel | | \$ 3,056 | \$ 15,000 | \$ 15,000 | \$ 5,000 |
| Current Expense | | | | | |
| 555000 | Meals/Entertainment | \$ 652 | \$ 1,000 | \$ 6,425 | \$ 1,000 |
| 610100 | Reimbursable Sales Tax | 327 | - | 460 | - |
| 620000 | Office Expense/Supplies | 1,276 | 1,500 | 1,300 | 1,500 |
| 625000 | Equipment Maintenance | 8,857 | 15,300 | 10,225 | 10,300 |
| 625200 | Fuel Expense | - | - | 5,075 | 5,000 |
| 628000 | Telephone | 6,685 | 6,400 | 5,500 | 5,500 |
| 640000 | Special Supplies | 34,782 | 285,948 | 331,395 | 82,400 |
| 640022 | Quartermaster | 100 | 900 | 250 | 900 |
| 654000 | Service Fees | 164,657 | 128,200 | 107,375 | 115,200 |
| 670100 | Pass Through Grant Pmt | - | - | 42,995 | - |
| Subtotal for Current Expense | | \$ 217,336 | \$ 439,248 | \$ 511,000 | \$ 221,800 |
| Debt and Equipment | | | | | |
| 763000 | Software | \$ - | \$ - | \$ 4,956 | \$ - |
| 764000 | Capital Equipment | - | 40,000 | 40,000 | 50,000 |
| 765000 | Controlled Assets | 78,611 | 82,000 | 82,000 | 82,000 |
| Subtotal for Debt and Equipment | | \$ 78,611 | \$ 122,000 | \$ 126,956 | \$ 132,000 |

2024 Approved Budget (Continued)

10152000 - Homeland Security

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|------------------------------|---------------------|------------------------|---------------------|---------------------|
| Interdepartmental | | | | | |
| 810010 | Interdept Charges Print Copy | \$ 404 | \$ 295 | \$ 295 | \$ - |
| 810020 | Interdept Charges Telephone | 4,215 | 718 | 718 | 718 |
| 810030 | Interdept Charges Fleet | 281 | 450 | 450 | 450 |
| 810040 | Interdept Charges Computer | 12,606 | 12,606 | 12,606 | 13,157 |
| 810050 | Interdept Charg Risk Mgmt | 2,145 | 2,075 | 2,075 | 2,038 |
| Subtotal for Interdepartmental | | \$ 19,651 | \$ 16,145 | \$ 16,145 | \$ 16,363 |
| Total Expense | | \$ 576,900 | \$ 889,316 | \$ 949,697 | \$ 745,429 |
| Total Additions to (Uses of) Fund Balance | | \$ (293,815) | \$ (393,168) | \$ (584,697) | \$ (465,829) |

2024 Approved Budget

10160000 - Treasurer

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|---|------------------------------|-------------------|---------------------|-------------------|-------------------|
| REVENUE: | | | | | |
| 431000 | Treasurer Fees | \$ 88 | \$ 200 | \$ 1,500 | \$ 1,000 |
| Total Revenue | | \$ 88 | \$ 200 | \$ 1,500 | \$ 1,000 |
| EXPENSE: | | | | | |
| Salaries and Wages | | | | | |
| 510000 | Salaries And Wages | \$ 430,948 | \$ 502,986 | \$ 475,796 | \$ 566,129 |
| 510001 | Auto Allowance | 7,221 | - | 729 | - |
| 510005 | Overtime | - | - | - | 26,025 |
| 520001 | Health/Dental Insurance | 44,055 | 49,395 | 41,268 | 66,067 |
| 520005 | Disability | 2,175 | 2,343 | 1,989 | 2,657 |
| 520010 | Retirement | 84,748 | 91,535 | 77,532 | 102,007 |
| 520015 | FICA | 32,578 | 37,314 | 29,781 | 43,309 |
| 520020 | Termination Pool | 14,194 | 15,232 | 12,932 | 14,613 |
| 520025 | Workers Comp | 2,169 | 2,559 | 1,971 | 2,553 |
| Subtotal for Salaries and Wages | | \$ 618,089 | \$ 701,364 | \$ 641,999 | \$ 823,360 |
| Training & Travel | | | | | |
| 550000 | Training/Travel | \$ 2,814 | \$ 6,000 | \$ 3,200 | \$ 4,500 |
| 550015 | Lodging | - | - | 1,500 | - |
| 550020 | Per Diem | 128 | - | - | - |
| Subtotal for Training & Travel | | \$ 2,942 | \$ 6,000 | \$ 4,700 | \$ 4,500 |
| Current Expense | | | | | |
| 555000 | Meals/Entertainment | \$ 305 | \$ 250 | \$ 250 | \$ 250 |
| 610100 | Reimbursable Sales Tax | 129 | - | - | - |
| 620000 | Office Expense/Supplies | 3,595 | 8,765 | 8,765 | 6,765 |
| 620010 | Postage | 50,507 | 45,200 | 49,000 | 51,500 |
| 621000 | Subscriptions | 855 | 1,615 | 1,615 | 1,615 |
| 622000 | Publications | 14,533 | 19,000 | 15,200 | 16,200 |
| 625000 | Equipment Maintenance | - | 450 | 450 | 450 |
| 635000 | Special Services | 7,246 | 5,450 | 5,450 | 5,450 |
| Subtotal for Current Expense | | \$ 77,170 | \$ 80,730 | \$ 80,730 | \$ 82,230 |
| Interdepartmental | | | | | |
| 810010 | Interdept Charges Print Copy | \$ 2,709 | \$ 2,505 | \$ 2,505 | \$ 2,425 |
| 810020 | Interdept Charges Telephone | 4,605 | 4,309 | 4,309 | 3,592 |
| 810030 | Interdept Charges Fleet | 291 | - | - | 310 |
| 810040 | Interdept Charges Computer | 2,670 | 2,670 | 2,670 | 2,585 |
| 810050 | Interdept Charg Risk Mgmt | 4,960 | 4,649 | 4,649 | 5,400 |

2024 Approved Budget (Continued)

10160000 - Treasurer

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|-------------|----------------|------------------------|-------------------|------------------|
| Subtotal for Interdepartmental | | \$ 15,235 | \$ 14,133 | \$ 14,133 | \$ 14,312 |
| Total Expense | | \$ 713,435 | \$ 802,227 | \$ 741,561 | \$ 924,402 |
| Total Additions to (Uses of) Fund Balance | | \$ (713,348) | \$ (802,027) | \$ (740,061) | \$ (923,402) |

2024 Approved Budget

10205000 - Purchasing

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|------------------------------|---------------------|------------------------|---------------------|---------------------|
| EXPENSE: | | | | | |
| Salaries and Wages | | | | | |
| 510000 | Salaries And Wages | \$ 154,435 | \$ 164,830 | \$ 166,798 | \$ 174,965 |
| 520001 | Health/Dental Insurance | 33,698 | 38,144 | 31,644 | 42,725 |
| 520005 | Disability | 772 | 799 | 698 | 875 |
| 520010 | Retirement | 28,399 | 29,065 | 25,381 | 31,826 |
| 520015 | FICA | 11,101 | 12,224 | 9,995 | 13,385 |
| 520020 | Termination Pool | 5,019 | 5,193 | 4,535 | 4,812 |
| 520025 | Workers Comp | 124 | 128 | 112 | 140 |
| Subtotal for Salaries and Wages | | \$ 233,547 | \$ 250,382 | \$ 239,163 | \$ 268,728 |
| Training & Travel | | | | | |
| 550000 | Training/Travel | \$ - | \$ 1,500 | \$ - | \$ 400 |
| 550010 | Transportation | - | 500 | - | 100 |
| Subtotal for Training & Travel | | \$ - | \$ 2,000 | \$ - | \$ 500 |
| Current Expense | | | | | |
| 555000 | Meals/Entertainment | \$ 66 | \$ 150 | \$ 150 | \$ 150 |
| 610100 | Reimbursable Sales Tax | 4 | - | - | - |
| 620000 | Office Expense/Supplies | 573 | 575 | 575 | 575 |
| 621000 | Subscriptions | 1,299 | 2,000 | 1,500 | 1,500 |
| Subtotal for Current Expense | | \$ 1,942 | \$ 2,725 | \$ 2,225 | \$ 2,225 |
| Interdepartmental | | | | | |
| 810010 | Interdept Charges Print Copy | \$ 13 | \$ 16 | \$ 16 | \$ 5 |
| 810020 | Interdept Charges Telephone | 1,237 | 1,436 | 1,436 | 1,077 |
| 810030 | Interdept Charges Fleet | 33 | 31 | 31 | 20 |
| 810040 | Interdept Charges Computer | 1,292 | 1,292 | 1,292 | 1,334 |
| 810050 | Interdept Charg Risk Mgmt | 1,758 | 1,439 | 1,439 | 1,813 |
| Subtotal for Interdepartmental | | \$ 4,333 | \$ 4,215 | \$ 4,215 | \$ 4,249 |
| Total Expense | | \$ 239,822 | \$ 259,322 | \$ 245,603 | \$ 275,702 |
| Total Additions to (Uses of) Fund Balance | | \$ (239,822) | \$ (259,322) | \$ (245,603) | \$ (275,702) |

2024 Approved Budget

10215000 - Human Resources

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|---|-------------------------|-------------------|---------------------|-------------------|-------------------|
| REVENUE: | | | | | |
| 430050 | Service Fees | \$ 1,586 | \$ - | \$ - | \$ - |
| 491000 | Sundry Revenue | 15,719 | - | - | - |
| Total Revenue | | \$ 17,305 | \$ - | \$ - | \$ - |
| EXPENSE: | | | | | |
| Salaries and Wages | | | | | |
| 510000 | Salaries And Wages | \$ 504,355 | \$ 574,757 | \$ 553,198 | \$ 585,464 |
| 510001 | Auto Allowance | 7,221 | - | 729 | - |
| 510005 | Overtime | 797 | - | - | - |
| 510500 | Employee Incentives | 12,684 | - | 2,888 | - |
| 520001 | Health/Dental Insurance | 59,512 | 67,088 | 56,116 | 76,970 |
| 520005 | Disability | 2,515 | 2,695 | 2,314 | 2,823 |
| 520010 | Retirement | 91,833 | 98,126 | 84,178 | 102,686 |
| 520015 | FICA | 37,281 | 42,677 | 33,686 | 44,788 |
| 520020 | Termination Pool | 16,407 | 17,524 | 15,040 | 15,524 |
| 520025 | Workers Comp | 3,323 | 3,730 | 2,941 | 3,538 |
| Subtotal for Salaries and Wages | | \$ 735,928 | \$ 806,598 | \$ 751,090 | \$ 831,794 |
| Training & Travel | | | | | |
| 550000 | Training/Travel | \$ 3,575 | \$ 12,200 | \$ 12,200 | \$ 12,200 |
| 550005 | Mileage Reimbursement | 46 | - | - | - |
| 550010 | Transportation | 358 | - | 185 | - |
| 550015 | Lodging | 971 | - | - | - |
| 550020 | Per Diem | 379 | - | - | - |
| Subtotal for Training & Travel | | \$ 5,329 | \$ 12,200 | \$ 12,385 | \$ 12,200 |
| Current Expense | | | | | |
| 555000 | Meals/Entertainment | \$ 1,683 | \$ 1,080 | \$ 1,080 | \$ 1,080 |
| 610100 | Reimbursable Sales Tax | 573 | - | 158 | - |
| 620000 | Office Expense/Supplies | 6,674 | 10,320 | 10,320 | 10,320 |
| 621000 | Subscriptions | 2,527 | 1,370 | 1,370 | 1,370 |
| 622000 | Publications | 10,249 | 17,000 | 17,000 | 17,000 |
| 624100 | Public Relations | 5,376 | 5,000 | 5,000 | - |
| 625000 | Equipment Maintenance | 144 | 2,700 | 2,700 | - |
| 625300 | Software Maint | 93,033 | 109,502 | 109,502 | 145,350 |
| 630000 | Special Projects | 17,846 | 25,502 | 25,502 | 25,502 |
| 640000 | Special Supplies | 12,621 | 53,095 | 53,095 | 38,095 |
| 655000 | Board Expenses | - | 1,200 | 1,200 | 1,200 |

2024 Approved Budget (Continued)

10215000 - Human Resources

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|------------------------------|---------------------|-----------------------|-----------------------|-----------------------|
| 670000 | Contracted Services | 40,591 | 30,192 | 30,192 | 45,192 |
| 699000 | Sundry | 18,859 | 16,500 | 16,500 | 24,200 |
| Subtotal for Current Expense | | \$ 210,178 | \$ 273,461 | \$ 273,619 | \$ 309,309 |
| Interdepartmental | | | | | |
| 810010 | Interdept Charges Print Copy | \$ 667 | \$ 854 | \$ 854 | \$ 861 |
| 810020 | Interdept Charges Telephone | 4,153 | 3,950 | 3,950 | 3,232 |
| 810030 | Interdept Charges Fleet | 313 | 408 | 408 | 30 |
| 810040 | Interdept Charges Computer | 3,012 | 3,781 | 3,781 | 3,235 |
| 810050 | Interdept Charg Risk Mgmt | 5,945 | 5,905 | 5,905 | 8,543 |
| Subtotal for Interdepartmental | | \$ 14,088 | \$ 14,898 | \$ 14,898 | \$ 15,901 |
| Total Expense | | \$ 965,523 | \$ 1,107,157 | \$ 1,051,992 | \$ 1,169,204 |
| Total Additions to (Uses of) Fund Balance | | \$ (948,218) | \$ (1,107,157) | \$ (1,051,992) | \$ (1,169,204) |

2024 Approved Budget

10220000 - Information Technology

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|---|-----------------------------|---------------------|---------------------|---------------------|---------------------|
| REVENUE: | | | | | |
| 432010 | Data Processing Fees | \$ 1,150 | \$ 1,500 | \$ 1,500 | \$ 1,500 |
| 432012 | Data Processing Fees Health | 50,000 | 50,000 | 50,000 | 50,000 |
| 432014 | DP Maint Fees | 271,880 | 280,497 | 280,497 | 340,707 |
| 432030 | Telephone Charges | 517,103 | 522,647 | 522,647 | 391,536 |
| 491000 | Sundry Revenue | 1,590 | - | - | - |
| Total Revenue | | \$ 841,722 | \$ 854,644 | \$ 854,644 | \$ 783,743 |
| EXPENSE: | | | | | |
| Salaries and Wages | | | | | |
| 510000 | Salaries And Wages | \$ 1,401,080 | \$ 1,636,556 | \$ 1,565,356 | \$ 1,786,901 |
| 510001 | Auto Allowance | 4,814 | - | 486 | - |
| 510005 | Overtime | 323 | - | - | - |
| 520001 | Health/Dental Insurance | 186,602 | 247,116 | 177,393 | 261,712 |
| 520005 | Disability | 6,966 | 8,151 | 6,500 | 8,847 |
| 520010 | Retirement | 272,430 | 314,320 | 251,536 | 341,327 |
| 520015 | FICA | 101,631 | 126,012 | 95,474 | 136,698 |
| 520020 | Termination Pool | 45,320 | 52,981 | 42,249 | 48,657 |
| 520025 | Workers Comp | 2,381 | 3,590 | 2,157 | 2,930 |
| Subtotal for Salaries and Wages | | \$ 2,021,548 | \$ 2,388,726 | \$ 2,141,150 | \$ 2,587,073 |
| Training & Travel | | | | | |
| 550000 | Training/Travel | \$ 20,654 | \$ 22,000 | \$ 22,000 | \$ 17,000 |
| 550010 | Transportation | 200 | 1,000 | 1,000 | 1,000 |
| 550015 | Lodging | 595 | 3,000 | 3,000 | 3,000 |
| Subtotal for Training & Travel | | \$ 21,450 | \$ 26,000 | \$ 26,000 | \$ 21,000 |
| Current Expense | | | | | |
| 555000 | Meals/Entertainment | \$ 122 | \$ 500 | \$ 500 | \$ 500 |
| 610100 | Reimbursable Sales Tax | 428 | - | 375 | - |
| 620000 | Office Expense/Supplies | 2,650 | 6,000 | 6,000 | 4,000 |
| 625000 | Equipment Maintenance | 141,399 | 133,064 | 133,064 | 133,064 |
| 625200 | Fuel Expense | - | - | 1,863 | - |
| 625300 | Software Maint | 245,850 | 293,000 | 311,934 | 450,000 |
| 626000 | Building Maintenance | - | 1,500 | 1,500 | 1,000 |
| 628000 | Telephone | 40,845 | 47,033 | 47,033 | 40,033 |
| 628600 | Telephone | 311,597 | 286,994 | 286,994 | 266,994 |
| 670000 | Contracted Services | 164,642 | 67,870 | 67,870 | 67,870 |
| 699000 | Sundry | 1,953 | 1,006 | 1,006 | 1,006 |

2024 Approved Budget (Continued)

10220000 - Information Technology

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Subtotal for Current Expense | | \$ 909,487 | \$ 836,967 | \$ 858,139 | \$ 964,467 |
| Debt and Equipment | | | | | |
| 763000 | Software | \$ 88,661 | \$ 207,091 | \$ 207,091 | \$ 273,591 |
| 764000 | Capital Equipment | 315,654 | 340,742 | 340,742 | 330,742 |
| 765000 | Controlled Assets | 2,116 | 19,800 | 19,800 | 7,800 |
| Subtotal for Debt and Equipment | | \$ 406,432 | \$ 567,633 | \$ 567,633 | \$ 612,133 |
| Interdepartmental | | | | | |
| 810010 | Interdept Charges Print Copy | \$ (2,856) | \$ 1,851 | \$ 1,851 | \$ 8,449 |
| 810020 | Interdept Charges Telephone | 7,759 | 7,541 | 7,541 | 7,542 |
| 810030 | Interdept Charges Fleet | 4,471 | 594 | 594 | 510 |
| 810040 | Interdept Charges Computer | 8,465 | 12,018 | 12,018 | 6,846 |
| 810050 | Interdept Charg Risk Mgmt | 13,212 | 12,049 | 12,049 | 13,625 |
| Subtotal for Interdepartmental | | \$ 31,050 | \$ 34,053 | \$ 34,053 | \$ 36,972 |
| Total Expense | | \$ 3,389,966 | \$ 3,853,379 | \$ 3,626,975 | \$ 4,221,645 |
| Total Additions to (Uses of) Fund Balance | | \$ (2,548,244) | \$ (2,998,735) | \$ (2,772,331) | \$ (3,437,902) |

2024 Approved Budget

10225000 - GIS

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|---|-----------------------------|-------------------|---------------------|-------------------|-------------------|
| REVENUE: | | | | | |
| 432026 | Gis Service Fees | \$ - | \$ 250 | \$ - | \$ - |
| Total Revenue | | \$ - | \$ 250 | \$ - | \$ - |
| EXPENSE: | | | | | |
| Salaries and Wages | | | | | |
| 510000 | Salaries And Wages | \$ 342,867 | \$ 368,579 | \$ 368,210 | \$ 391,109 |
| 520001 | Health/Dental Insurance | 52,391 | 61,384 | 48,766 | 84,393 |
| 520005 | Disability | 1,714 | 1,786 | 1,540 | 1,956 |
| 520010 | Retirement | 66,710 | 71,328 | 59,997 | 78,105 |
| 520015 | FICA | 24,847 | 27,324 | 22,294 | 29,920 |
| 520020 | Termination Pool | 11,143 | 11,608 | 10,011 | 10,756 |
| 520025 | Workers Comp | 274 | 286 | 246 | 313 |
| Subtotal for Salaries and Wages | | \$ 499,946 | \$ 542,295 | \$ 511,065 | \$ 596,551 |
| Training & Travel | | | | | |
| 550000 | Training/Travel | \$ 675 | \$ 1,600 | \$ 1,600 | \$ 1,600 |
| 550010 | Transportation | - | 700 | 700 | 700 |
| 550015 | Lodging | 477 | 2,800 | 3,716 | 2,800 |
| 550020 | Per Diem | 78 | 600 | 600 | 600 |
| Subtotal for Training & Travel | | \$ 1,230 | \$ 5,700 | \$ 6,616 | \$ 5,700 |
| Current Expense | | | | | |
| 610100 | Reimbursable Sales Tax | \$ 80 | \$ - | \$ - | \$ - |
| 620000 | Office Expense/Supplies | 318 | 766 | 766 | 766 |
| 625000 | Equipment Maintenance | - | 500 | 500 | 500 |
| 625300 | Software Maint | 27,551 | 27,510 | 28,612 | 47,417 |
| 640000 | Special Supplies | 2,343 | 1,500 | 1,500 | 1,500 |
| Subtotal for Current Expense | | \$ 30,292 | \$ 30,276 | \$ 31,378 | \$ 50,183 |
| Debt and Equipment | | | | | |
| 763000 | Software | \$ 3,738 | \$ 7,900 | \$ 7,900 | \$ - |
| Subtotal for Debt and Equipment | | \$ 3,738 | \$ 7,900 | \$ 7,900 | \$ - |
| Interdepartmental | | | | | |
| 810020 | Interdept Charges Telephone | \$ 1,431 | \$ 1,436 | \$ 1,436 | \$ 1,437 |
| 810030 | Interdept Charges Fleet | 264 | 352 | 352 | - |
| 810040 | Interdept Charges Computer | 1,707 | 3,078 | 3,078 | 3,492 |

2024 Approved Budget (Continued)

10225000 - GIS

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|---------------------------|---------------------|---------------------|---------------------|---------------------|
| 810050 | Interdept Charg Risk Mgmt | 2,371 | 2,282 | 2,282 | 2,812 |
| Subtotal for Interdepartmental | | \$ 5,773 | \$ 7,149 | \$ 7,149 | \$ 7,741 |
| Total Expense | | \$ 540,978 | \$ 593,320 | \$ 564,108 | \$ 660,175 |
| Total Additions to (Uses of) Fund Balance | | \$ (540,978) | \$ (593,070) | \$ (564,108) | \$ (660,175) |

2024 Approved Budget

10230000 - Internal Audit

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|-----------------------------|---------------------|---------------------|--------------------|---------------------|
| EXPENSE: | | | | | |
| Salaries and Wages | | | | | |
| 510000 | Salaries And Wages | \$ 83,180 | \$ 89,218 | \$ 67,263 | \$ 97,760 |
| 520001 | Health/Dental Insurance | 677 | 579 | 362 | 21,363 |
| 520005 | Disability | 416 | 432 | 281 | 489 |
| 520010 | Retirement | 15,251 | 15,728 | 10,235 | 17,783 |
| 520015 | FICA | 6,362 | 6,615 | 4,342 | 7,479 |
| 520020 | Termination Pool | 2,705 | 2,810 | 1,829 | 2,688 |
| 520025 | Workers Comp | 1,157 | 1,202 | 782 | 1,359 |
| Subtotal for Salaries and Wages | | \$ 109,747 | \$ 116,584 | \$ 85,094 | \$ 148,920 |
| Training & Travel | | | | | |
| 550000 | Training/Travel | \$ - | \$ 1,650 | \$ 1,650 | \$ 1,650 |
| Subtotal for Training & Travel | | \$ - | \$ 1,650 | \$ 1,650 | \$ 1,650 |
| Current Expense | | | | | |
| 620000 | Office Expense/Supplies | \$ - | \$ 250 | \$ 250 | \$ 250 |
| Subtotal for Current Expense | | \$ - | \$ 250 | \$ 250 | \$ 250 |
| Interdepartmental | | | | | |
| 810020 | Interdept Charges Telephone | \$ 358 | \$ 359 | \$ 359 | \$ 359 |
| 810040 | Interdept Charges Computer | 646 | 646 | 646 | 667 |
| 810050 | Interdept Charg Risk Mgmt | 592 | 569 | 569 | 675 |
| Subtotal for Interdepartmental | | \$ 1,595 | \$ 1,574 | \$ 1,574 | \$ 1,701 |
| Total Expense | | \$ 111,342 | \$ 120,058 | \$ 88,568 | \$ 152,521 |
| Total Additions to (Uses of) Fund Balance | | \$ (111,342) | \$ (120,058) | \$ (88,568) | \$ (152,521) |

2024 Approved Budget

10240000 - Art Council

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|---------------------|-------------------|---------------------|-------------------|--------------------|
| EXPENSE: | | | | | |
| Current Expense | | | | | |
| 630000 | Special Projects | \$ - | \$ 17,500 | \$ 5,000 | \$ 10,000 |
| 670000 | Contracted Services | 5,000 | - | - | - |
| Subtotal for Current Expense | | \$ 5,000 | \$ 17,500 | \$ 5,000 | \$ 10,000 |
| Total Expense | | \$ 5,000 | \$ 17,500 | \$ 5,000 | \$ 10,000 |
| Total Additions to (Uses of) Fund Balance | | \$ (5,000) | \$ (17,500) | \$ (5,000) | \$ (10,000) |

2024 Approved Budget

10300000 - Economic Development

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|---|--------------------------|-------------------|---------------------|-------------------|-------------------|
| REVENUE: | | | | | |
| 491000 | Sundry Revenue | \$ 27,500 | \$ - | \$ - | \$ - |
| Total Revenue | | \$ 27,500 | \$ - | \$ - | \$ - |
| EXPENSE: | | | | | |
| Salaries and Wages | | | | | |
| 510000 | Salaries And Wages | \$ 99,187 | \$ 118,772 | \$ 118,281 | \$ 162,885 |
| 510001 | Auto Allowance | 3,171 | 7,200 | 7,200 | 7,200 |
| 520001 | Health/Dental Insurance | 6,709 | 7,330 | 6,291 | 8,320 |
| 520005 | Disability | 496 | 577 | 495 | 814 |
| 520010 | Retirement | 18,265 | 20,980 | 17,945 | 29,629 |
| 520015 | FICA | 7,687 | 8,823 | 7,906 | 12,461 |
| 520020 | Termination Pool | 3,282 | 3,749 | 3,216 | 4,479 |
| 520025 | Workers Comp | 1,236 | 1,509 | 1,375 | 1,785 |
| Subtotal for Salaries and Wages | | \$ 140,033 | \$ 168,940 | \$ 162,709 | \$ 227,573 |
| Training & Travel | | | | | |
| 550000 | Training/Travel | \$ 2,365 | \$ 10,000 | \$ 10,000 | \$ 13,600 |
| 550005 | Mileage Reimbursement | 879 | - | - | - |
| 550010 | Transportation | 1,197 | - | 4 | - |
| 550015 | Lodging | 1,603 | - | - | - |
| 550020 | Per Diem | 591 | - | - | - |
| Subtotal for Training & Travel | | \$ 6,635 | \$ 10,000 | \$ 10,004 | \$ 13,600 |
| Current Expense | | | | | |
| 555000 | Meals/Entertainment | \$ 3,732 | \$ 5,000 | \$ 5,000 | \$ 5,000 |
| 610000 | Purchasing Card | (17) | - | - | - |
| 610100 | Reimbursable Sales Tax | 396 | - | 6 | - |
| 611000 | Association Dues | 25,233 | 31,565 | 31,565 | 31,565 |
| 620000 | Office Expense/Supplies | 1,895 | 1,900 | 1,900 | 1,900 |
| 621000 | Subscriptions | 1,201 | 1,250 | 1,250 | 1,250 |
| 624100 | Public Relations | 867 | 5,000 | 5,000 | - |
| 630000 | Special Projects | 24,500 | - | 500 | - |
| 635000 | Special Services | 1,206 | 7,500 | 7,500 | 1,300 |
| 636000 | Marketing And Promotions | 3,234 | 10,000 | 10,000 | 5,000 |
| 636005 | Business Development | 2,479 | 10,000 | 10,000 | 5,000 |
| 653000 | Incentive Payments | 10,758 | 11,000 | 14,039 | 15,000 |
| 670000 | Contracted Services | 150,000 | 240,000 | 151,438 | 150,000 |
| Subtotal for Current Expense | | \$ 225,484 | \$ 323,215 | \$ 238,198 | \$ 216,015 |

2024 Approved Budget (Continued)

10300000 - Economic Development

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|------------------------------|---------------------|------------------------|---------------------|---------------------|
| Interdepartmental | | | | | |
| 810010 | Interdept Charges Print Copy | \$ 1,328 | \$ 1,363 | \$ 1,363 | \$ 1,276 |
| 810020 | Interdept Charges Telephone | 435 | 359 | 359 | 359 |
| 810040 | Interdept Charges Computer | 646 | 646 | 646 | 667 |
| 810050 | Interdept Charg Risk Mgmt | 612 | 1,092 | 1,092 | 908 |
| Subtotal for Interdepartmental | | \$ 3,020 | \$ 3,460 | \$ 3,460 | \$ 3,210 |
| Total Expense | | \$ 375,172 | \$ 505,615 | \$ 414,371 | \$ 460,398 |
| Total Additions to (Uses of) Fund Balance | | \$ (347,672) | \$ (505,615) | \$ (414,371) | \$ (460,398) |

2024 Approved Budget

10400000 - Operations Administration

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|---|------------------------------|-------------------|---------------------|-------------------|-------------------|
| REVENUE: | | | | | |
| 490000 | Miscellaneous Revenue | \$ 3,539 | \$ 4,500 | \$ 3,000 | \$ 3,000 |
| Total Revenue | | \$ 3,539 | \$ 4,500 | \$ 3,000 | \$ 3,000 |
| EXPENSE: | | | | | |
| Salaries and Wages | | | | | |
| 510000 | Salaries And Wages | \$ 494,588 | \$ 508,254 | \$ 522,956 | \$ 538,467 |
| 510001 | Auto Allowance | 6,018 | - | 607 | - |
| 510005 | Overtime | 126 | - | - | - |
| 519900 | Allocated Salaries and Wages | - | 10,000 | 18,000 | 20,000 |
| 520001 | Health/Dental Insurance | 87,952 | 85,450 | 68,227 | 96,805 |
| 520005 | Disability | 2,491 | 2,459 | 2,187 | 2,692 |
| 520010 | Retirement | 96,604 | 95,209 | 84,739 | 104,417 |
| 520015 | FICA | 36,017 | 37,620 | 32,006 | 41,193 |
| 520020 | Termination Pool | 16,237 | 15,983 | 14,218 | 14,808 |
| 520025 | Workers Comp | 4,943 | 5,206 | 4,555 | 5,701 |
| Subtotal for Salaries and Wages | | \$ 744,975 | \$ 760,180 | \$ 747,495 | \$ 824,083 |
| Training & Travel | | | | | |
| 550000 | Training/Travel | \$ 5,583 | \$ 16,958 | \$ 10,000 | \$ 10,000 |
| Subtotal for Training & Travel | | \$ 5,583 | \$ 16,958 | \$ 10,000 | \$ 10,000 |
| Current Expense | | | | | |
| 555000 | Meals/Entertainment | \$ 939 | \$ 1,000 | \$ 1,000 | \$ 1,000 |
| 610100 | Reimbursable Sales Tax | 11 | - | 7 | - |
| 620000 | Office Expense/Supplies | 2,213 | 2,500 | 2,500 | 2,500 |
| 625000 | Equipment Maintenance | - | - | - | 500 |
| 625200 | Fuel Expense | - | - | - | 1,000 |
| 626000 | Building Maintenance | - | 8,044 | 70 | 70 |
| 630000 | Special Projects | - | 11,880 | 3,000 | 3,000 |
| Subtotal for Current Expense | | \$ 3,164 | \$ 23,424 | \$ 6,577 | \$ 8,070 |
| Debt and Equipment | | | | | |
| 765000 | Controlled Assets | \$ 156 | \$ - | \$ - | \$ - |
| Subtotal for Debt and Equipment | | \$ 156 | \$ - | \$ - | \$ - |
| Interdepartmental | | | | | |
| 810010 | Interdept Charges Print Copy | \$ 2,521 | \$ 2,588 | \$ 2,588 | \$ 2,393 |
| 810020 | Interdept Charges Telephone | 5,105 | 5,986 | 5,986 | 4,910 |
| 810030 | Interdept Charges Fleet | 1,733 | 47 | 47 | 6,922 |
| 810040 | Interdept Charges Computer | 8,274 | 3,553 | 3,553 | 3,500 |

2024 Approved Budget (Continued)

10400000 - Operations Administration

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|---------------------------|---------------------|------------------------|---------------------|---------------------|
| 810050 | Interdept Charg Risk Mgmt | 4,090 | 3,419 | 3,419 | 4,075 |
| Subtotal for Interdepartmental | | \$ 21,724 | \$ 15,593 | \$ 15,593 | \$ 21,801 |
| Total Expense | | \$ 775,601 | \$ 816,156 | \$ 779,665 | \$ 863,953 |
| Total Additions to (Uses of) Fund Balance | | \$ (772,063) | \$ (811,656) | \$ (776,665) | \$ (860,953) |

2024 Approved Budget

10404000 - Property Management

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|---|-------------------------|---------------------|---------------------|---------------------|---------------------|
| REVENUE: | | | | | |
| 430090 | Other Services | \$ 748,059 | \$ 450,000 | \$ 450,000 | \$ 450,000 |
| 441000 | Rent Revenue | 55,815 | (26,000) | 375,000 | 330,000 |
| 491000 | Sundry Revenue | 1,376 | - | - | - |
| 496000 | Sale Of Fixed Assets | 17,860 | 25,000 | 14,906 | - |
| Total Revenue | | \$ 823,109 | \$ 449,000 | \$ 839,906 | \$ 780,000 |
| EXPENSE: | | | | | |
| Salaries and Wages | | | | | |
| 510000 | Salaries And Wages | \$ 836,708 | \$ 1,272,767 | \$ 1,059,362 | \$ 1,319,744 |
| 510005 | Overtime | 7,074 | - | 7,002 | - |
| 520001 | Health/Dental Insurance | 223,853 | 332,696 | 214,513 | 323,459 |
| 520005 | Disability | 4,219 | 6,178 | 4,473 | 6,599 |
| 520010 | Retirement | 155,254 | 227,663 | 159,891 | 243,277 |
| 520015 | FICA | 61,215 | 94,527 | 65,418 | 100,960 |
| 520020 | Termination Pool | 27,424 | 40,158 | 29,085 | 36,293 |
| 520025 | Workers Comp | 11,729 | 17,175 | 12,439 | 18,344 |
| Subtotal for Salaries and Wages | | \$ 1,327,477 | \$ 1,991,165 | \$ 1,552,184 | \$ 2,048,677 |
| Training & Travel | | | | | |
| 550000 | Training/Travel | \$ 911 | \$ 3,500 | \$ 3,500 | \$ 2,000 |
| Subtotal for Training & Travel | | \$ 911 | \$ 3,500 | \$ 3,500 | \$ 2,000 |
| Current Expense | | | | | |
| 555000 | Meals/Entertainment | \$ 1,585 | \$ 1,000 | \$ 1,000 | \$ 1,000 |
| 610100 | Reimbursable Sales Tax | 485 | - | - | - |
| 620000 | Office Expense/Supplies | 2,483 | 3,000 | 3,000 | 3,000 |
| 620010 | Postage | 43 | - | 38 | - |
| 625000 | Equipment Maintenance | 60,299 | 57,500 | 57,500 | 50,000 |
| 625200 | Fuel Expense | - | - | 33,313 | 20,000 |
| 625300 | Software Maint | - | - | - | 4,500 |
| 626000 | Building Maintenance | 261,828 | 274,587 | 274,587 | 283,587 |
| 627000 | Utilities | 160,897 | 204,500 | 204,500 | 185,000 |
| 628000 | Telephone | 2,185 | 2,600 | 2,600 | 2,600 |
| 630000 | Special Projects | 42,419 | 25,000 | 25,000 | 25,000 |
| 630010 | Property tax | - | - | - | 23,000 |
| 660000 | Rent | 11,830 | 19,800 | - | - |
| Subtotal for Current Expense | | \$ 544,054 | \$ 587,987 | \$ 601,538 | \$ 597,687 |

2024 Approved Budget (Continued)

10404000 - Property Management

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Debt and Equipment | | | | | |
| 760000 | Land | \$ 5,480 | \$ - | \$ - | \$ - |
| 761200 | Building Improvements | 356,139 | 222,942 | 222,942 | 87,500 |
| 764000 | Capital Equipment | 111,918 | 32,000 | 32,000 | - |
| 765000 | Controlled Assets | 39,409 | 47,500 | 47,500 | 56,000 |
| Subtotal for Debt and Equipment | | \$ 512,946 | \$ 302,442 | \$ 302,442 | \$ 143,500 |
| Interdepartmental | | | | | |
| 810010 | Interdept Charges Print Copy | \$ 270 | \$ 270 | \$ 270 | \$ 270 |
| 810020 | Interdept Charges Telephone | 1,832 | 1,077 | 1,077 | 1,437 |
| 810030 | Interdept Charges Fleet | 52,385 | 63,012 | 63,012 | 51,309 |
| 810040 | Interdept Charges Computer | 1,719 | 2,432 | 2,432 | 2,357 |
| 810050 | Interdept Charg Risk Mgmt | 19,314 | 17,889 | 17,889 | 20,893 |
| Subtotal for Interdepartmental | | \$ 75,521 | \$ 84,681 | \$ 84,681 | \$ 76,266 |
| Total Expense | | \$ 2,460,909 | \$ 2,969,774 | \$ 2,544,345 | \$ 2,868,129 |
| Total Additions to (Uses of) Fund Balance | | \$ (1,637,799) | \$ (2,520,774) | \$ (1,704,439) | \$ (2,088,129) |

2024 Approved Budget

10520000 - USU Extension Service

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|-----------------------------|---------------------|---------------------|---------------------|---------------------|
| EXPENSE: | | | | | |
| Training & Travel | | | | | |
| 550000 | Training/Travel | \$ 20,420 | \$ 16,900 | \$ 16,900 | \$ 16,900 |
| Subtotal for Training & Travel | | \$ 20,420 | \$ 16,900 | \$ 16,900 | \$ 16,900 |
| Current Expense | | | | | |
| 619000 | Other Services | \$ 7,000 | \$ 7,000 | \$ 7,000 | \$ 7,000 |
| 620000 | Office Expense/Supplies | 11,579 | 3,750 | 3,750 | 3,750 |
| 625000 | Equipment Maintenance | 2,820 | 4,830 | 4,830 | 9,830 |
| 625200 | Fuel Expense | - | - | 993 | - |
| 635065 | Bee Inspector | 2,567 | 2,700 | 2,700 | 2,700 |
| 647000 | Youth Development | 2,000 | 2,000 | 2,000 | 2,000 |
| 670000 | Contracted Services | 222,717 | 269,029 | 269,029 | 282,546 |
| Subtotal for Current Expense | | \$ 248,683 | \$ 289,309 | \$ 290,302 | \$ 307,826 |
| Debt and Equipment | | | | | |
| 761200 | Building Improvements | \$ 1,121 | \$ 1,000 | \$ 1,000 | \$ 1,000 |
| 765000 | Controlled Assets | 2,951 | 2,085 | 2,085 | 2,085 |
| Subtotal for Debt and Equipment | | \$ 4,072 | \$ 3,085 | \$ 3,085 | \$ 3,085 |
| Interdepartmental | | | | | |
| 810020 | Interdept Charges Telephone | \$ 6,626 | \$ 5,746 | \$ 5,746 | \$ 5,387 |
| 810030 | Interdept Charges Fleet | 303 | 329 | 329 | 245 |
| 810040 | Interdept Charges Computer | 2,850 | 2,850 | 2,850 | 2,736 |
| 810050 | Interdept Charg Risk Mgmt | 272 | 41 | 41 | 2,381 |
| Subtotal for Interdepartmental | | \$ 10,051 | \$ 8,966 | \$ 8,966 | \$ 10,750 |
| Total Expense | | \$ 283,227 | \$ 318,259 | \$ 319,252 | \$ 338,560 |
| Total Additions to (Uses of) Fund Balance | | \$ (283,227) | \$ (318,259) | \$ (319,252) | \$ (338,560) |

2024 Approved Budget

10800000 - Statutory & Non-Departmental

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|------------------------------|----------------------|------------------------|----------------------|----------------------|
| REVENUE: | | | | | |
| 401000 | Current Property Taxes | \$ 34,083,040 | \$ 35,084,606 | \$ 35,124,900 | \$ 38,756,000 |
| 401005 | Interest on Current Prop Tax | 85,718 | - | - | - |
| 401010 | Delinquent Taxes | 956,345 | 1,067,000 | 786,000 | 786,000 |
| 401020 | Interest On Delinquent Taxes | 372,158 | 423,000 | 426,000 | 426,000 |
| 405010 | 1/4% Sales Tax | 18,484,735 | 21,237,000 | 19,076,247 | 19,840,000 |
| 409002 | Assess And Collect County | 5,441,820 | 5,597,726 | 5,595,400 | 5,756,000 |
| 410000 | Federal Grants | 23,584,457 | - | - | - |
| 420000 | Registered Vehicle Fees | 1,839,251 | 1,935,000 | 1,784,000 | 1,838,000 |
| 420505 | MV Assess And Collect State | 277,896 | 315,000 | 280,000 | 280,000 |
| 420515 | Airport uniform fees | 525 | 3,050 | - | - |
| 432028 | Admin Fees | 90,700 | 105,000 | 290,000 | 373,600 |
| 491000 | Sundry Revenue | 107,796 | 35,000 | 155,261 | 35,000 |
| 496000 | Sale Of Fixed Assets | - | - | 8,800 | - |
| 497500 | Interest | 1,892,849 | 350,000 | 1,800,000 | 1,800,000 |
| Total Revenue | | \$ 87,217,290 | \$ 66,152,382 | \$ 65,326,608 | \$ 69,890,600 |
| EXPENSE: | | | | | |
| Salaries and Wages | | | | | |
| 510000 | Salaries And Wages | \$ - | \$ 47,401 | \$ - | \$ 150,000 |
| 520001 | Health/Dental Insurance | 4 | - | - | - |
| Subtotal for Salaries and Wages | | \$ 4 | \$ 47,401 | \$ - | \$ 150,000 |
| Current Expense | | | | | |
| 555000 | Meals/Entertainment | \$ 11,782 | \$ 7,500 | \$ 10,000 | \$ 12,000 |
| 610100 | Reimbursable Sales Tax | 180 | - | 3 | - |
| 611000 | Association Dues | - | - | - | 77,174 |
| 619000 | Other Services | 26,095 | 26,000 | 26,100 | 26,100 |
| 624205 | Bank Charges | 33,326 | 32,000 | 32,000 | 32,000 |
| 625300 | Software Maint | 163,973 | 202,121 | 194,451 | 204,173 |
| 635000 | Special Services | 5,710 | 15,000 | - | - |
| 670000 | Contracted Services | 2,750 | 8,000 | 15,800 | 16,500 |
| 670005 | Independent Audit | 29,100 | 29,100 | 29,100 | 60,000 |
| 670040 | Actuarial Services | 1,644 | 5,000 | 4,896 | 1,714 |
| 685000 | Contributions | - | 20,000 | - | - |
| 695015 | MV Reimb State Reg Postage | 38,028 | 60,000 | 45,000 | 45,000 |
| 695020 | MV Reimb to State | 341,715 | 380,000 | 380,000 | 380,000 |
| 699000 | Sundry | (2,754) | 249,398 | 249,398 | 500,000 |

2024 Approved Budget (Continued)

10800000 - Statutory & Non-Departmental

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|-------------|----------------|------------------------|-------------------|------------------|
| Subtotal for Current Expense | | \$ 651,551 | \$ 1,034,119 | \$ 986,748 | \$ 1,354,661 |
| Total Expense | | \$ 651,554 | \$ 1,081,520 | \$ 986,748 | \$ 1,504,661 |
| Total Additions to (Uses of) Fund Balance | | \$ 86,565,736 | \$ 65,070,862 | \$ 64,339,860 | \$ 68,385,939 |

2024 Approved Budget

10800100 - Wasatch Front Regional Council

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|------------------------|--------------------|------------------------|--------------------|--------------------|
| EXPENSE: | | | | | |
| Current Expense | | | | | |
| 612000 | Approp To Other Agency | \$ 73,361 | \$ 76,926 | \$ 76,926 | \$ 81,126 |
| Subtotal for Current Expense | | \$ 73,361 | \$ 76,926 | \$ 76,926 | \$ 81,126 |
| Total Expense | | \$ 73,361 | \$ 76,926 | \$ 76,926 | \$ 81,126 |
| Total Additions to (Uses of) Fund Balance | | \$ (73,361) | \$ (76,926) | \$ (76,926) | \$ (81,126) |

2024 Approved Budget

10800105 - District Court

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|--------------------|--------------------|---------------------|---------------------|---------------------|
| EXPENSE: | | | | | |
| Current Expense | | | | | |
| 671500 | Mental Evaluations | \$ 80,050 | \$ 115,000 | \$ 115,000 | \$ 115,000 |
| Subtotal for Current Expense | | \$ 80,050 | \$ 115,000 | \$ 115,000 | \$ 115,000 |
| Total Expense | | \$ 80,050 | \$ 115,000 | \$ 115,000 | \$ 115,000 |
| Total Additions to (Uses of) Fund Balance | | \$ (80,050) | \$ (115,000) | \$ (115,000) | \$ (115,000) |

2024 Approved Budget

10805160 - Human Services

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|---------------|-----------------------|-----------------------|-----------------------|-----------------------|
| EXPENSE: | | | | | |
| Current Expense | | | | | |
| 685000 | Contributions | \$ 2,484,346 | \$ 2,571,298 | \$ 2,571,298 | \$ 2,704,211 |
| Subtotal for Current Expense | | \$ 2,484,346 | \$ 2,571,298 | \$ 2,571,298 | \$ 2,704,211 |
| Total Expense | | \$ 2,484,346 | \$ 2,571,298 | \$ 2,571,298 | \$ 2,704,211 |
| Total Additions to (Uses of) Fund Balance | | \$ (2,484,346) | \$ (2,571,298) | \$ (2,571,298) | \$ (2,704,211) |

2024 Approved Budget

10805165 - Poor and Indigent

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|-------------|--------------------|------------------------|--------------------|--------------------|
| EXPENSE: | | | | | |
| Current Expense | | | | | |
| 674000 | Burials | \$ 10,075 | \$ 11,000 | \$ 11,000 | \$ 11,000 |
| Subtotal for Current Expense | | \$ 10,075 | \$ 11,000 | \$ 11,000 | \$ 11,000 |
| Total Expense | | \$ 10,075 | \$ 11,000 | \$ 11,000 | \$ 11,000 |
| Total Additions to (Uses of) Fund Balance | | \$ (10,075) | \$ (11,000) | \$ (11,000) | \$ (11,000) |

2024 Approved Budget

10810000 - Watershed Fire

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|---------------------|--------------------|---------------------|--------------------|--------------------|
| EXPENSE: | | | | | |
| Current Expense | | | | | |
| 670000 | Contracted Services | \$ 35,216 | \$ 35,000 | \$ 36,000 | \$ 36,000 |
| Subtotal for Current Expense | | \$ 35,216 | \$ 35,000 | \$ 36,000 | \$ 36,000 |
| Total Expense | | \$ 35,216 | \$ 35,000 | \$ 36,000 | \$ 36,000 |
| Total Additions to (Uses of) Fund Balance | | \$ (35,216) | \$ (35,000) | \$ (36,000) | \$ (36,000) |

2024 Approved Budget

10870000 - Contrib and Transfer

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|--------------------------|------------------------|-----------------------|-----------------------|-----------------------|
| REVENUE: | | | | | |
| 441000 | Rent Revenue | \$ 275,700 | \$ 275,400 | \$ 275,400 | \$ - |
| 445000 | Fines And Fees | 1,369,023 | 1,506,705 | 1,723,821 | 1,873,692 |
| Total Revenue | | \$ 1,644,723 | \$ 1,782,105 | \$ 1,999,221 | \$ 1,873,692 |
| EXPENSE: | | | | | |
| Interdepartmental | | | | | |
| 811500 | Administrative Services | \$ 205,000 | \$ 205,000 | \$ 205,000 | \$ 205,000 |
| 840000 | Intrafund Transfers | - | 123,903 | - | - |
| 850000 | Transfers To Other Funds | 34,505,593 | 8,618,604 | 3,739,000 | 3,739,000 |
| Subtotal for Interdepartmental | | \$ 34,710,593 | \$ 8,947,507 | \$ 3,944,000 | \$ 3,944,000 |
| Total Expense | | \$ 34,710,593 | \$ 8,947,507 | \$ 3,944,000 | \$ 3,944,000 |
| Total Additions to (Uses of) Fund Balance | | \$ (33,065,870) | \$ (7,165,402) | \$ (1,944,779) | \$ (2,070,308) |

2024 Approved Budget

11154000 - Crime Scene Investigations

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|---|-------------------------|-------------------|---------------------|---------------------|---------------------|
| REVENUE: | | | | | |
| 430050 | Service Fees | \$ 914,405 | \$ 992,640 | \$ 1,069,025 | \$ 1,133,393 |
| 435000 | Sheriff Service Fees | 13,096 | - | - | - |
| 497500 | Interest | 2,467 | - | - | - |
| Total Revenue | | \$ 929,968 | \$ 992,640 | \$ 1,069,025 | \$ 1,133,393 |
| EXPENSE: | | | | | |
| Salaries and Wages | | | | | |
| 510000 | Salaries And Wages | \$ 530,282 | \$ 586,424 | \$ 617,366 | \$ 543,827 |
| 510005 | Overtime | 36,544 | 42,300 | 42,300 | 42,300 |
| 510500 | Employee Incentives | - | 15,200 | 2,000 | 15,200 |
| 520001 | Health/Dental Insurance | 103,433 | 112,220 | 111,751 | 140,549 |
| 520005 | Disability | 2,835 | 2,682 | 2,725 | 2,693 |
| 520010 | Retirement | 108,031 | 115,541 | 103,713 | 101,077 |
| 520015 | FICA | 41,638 | 41,422 | 41,152 | 41,603 |
| 520020 | Termination Pool | 18,425 | 17,434 | 17,714 | 14,811 |
| 520025 | Workers Comp | 7,880 | 7,526 | 7,620 | 7,559 |
| Subtotal for Salaries and Wages | | \$ 849,068 | \$ 940,749 | \$ 946,341 | \$ 909,619 |
| Training & Travel | | | | | |
| 550000 | Training/Travel | \$ 18,043 | \$ 15,000 | \$ 11,000 | \$ 15,000 |
| 550015 | Lodging | - | - | 2,000 | - |
| 550020 | Per Diem | 291 | - | 2,000 | - |
| Subtotal for Training & Travel | | \$ 18,334 | \$ 15,000 | \$ 15,000 | \$ 15,000 |
| Current Expense | | | | | |
| 610100 | Reimbursable Sales Tax | \$ 9 | \$ - | \$ 47 | \$ - |
| 620000 | Office Expense/Supplies | 2,178 | 1,500 | 1,500 | 800 |
| 621000 | Subscriptions | - | - | - | 1,500 |
| 625000 | Equipment Maintenance | 35,266 | 42,000 | 36,481 | 20,000 |
| 625200 | Fuel Expense | - | - | 9,275 | 9,300 |
| 625300 | Software Maint | - | - | 6,300 | 11,988 |
| 640000 | Special Supplies | 19,738 | 11,500 | 6,775 | 8,965 |
| 640022 | Quartermaster | 2,357 | 3,000 | 3,000 | 3,335 |
| 654000 | Service Fees | 6,300 | 9,000 | 11,500 | 14,700 |
| Subtotal for Current Expense | | \$ 65,848 | \$ 67,000 | \$ 74,878 | \$ 70,588 |
| Debt and Equipment | | | | | |
| 765000 | Controlled Assets | \$ 14,321 | \$ 6,136 | \$ 6,136 | \$ 63,485 |
| Subtotal for Debt and Equipment | | \$ 14,321 | \$ 6,136 | \$ 6,136 | \$ 63,485 |

2024 Approved Budget (Continued)

11154000 - Crime Scene Investigations

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|-----------------------------|--------------------|------------------------|---------------------|---------------------|
| Interdepartmental | | | | | |
| 810020 | Interdept Charges Telephone | \$ 1,646 | \$ 3,950 | \$ 3,950 | \$ 2,155 |
| 810030 | Interdept Charges Fleet | 17,913 | 10,160 | 10,160 | 25,557 |
| 810040 | Interdept Charges Computer | 6,393 | 6,393 | 6,393 | 6,316 |
| 810050 | Interdept Charg Risk Mgmt | 7,509 | 7,294 | 7,294 | 10,604 |
| 811500 | Administrative Services | - | 28,343 | 28,343 | 31,300 |
| Subtotal for Interdepartmental | | \$ 33,461 | \$ 56,140 | \$ 56,140 | \$ 75,932 |
| Total Expense | | \$ 981,032 | \$ 1,085,025 | \$ 1,098,494 | \$ 1,134,624 |
| Total Additions to (Uses of) Fund Balance | | \$ (51,064) | \$ (92,385) | \$ (29,470) | \$ (1,231) |

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.

2024 Approved Budget by Fund Termination Pool General

| | 2022 Actual | 2023 Estimated | 2024 Approved |
|---|---------------------|---------------------|---------------------|
| REVENUE: | | | |
| Taxes and Other Revenue | | | |
| Charges For Services | \$ 1,826,713 | \$ 2,199,274 | \$ 2,292,743 |
| Other Financing | - | 21,814 | - |
| Taxes and Other Revenue | \$ 1,826,713 | \$ 2,221,088 | \$ 2,292,743 |
| Total Revenue | \$ 1,826,713 | \$ 2,221,088 | \$ 2,292,743 |
| EXPENSE: | | | |
| Internal Service | | | |
| General Termination Pool | \$ 1,562,651 | \$ 944,161 | \$ 2,569,173 |
| Internal Service | \$ 1,562,651 | \$ 944,161 | \$ 2,569,173 |
| Total Expense | \$ 1,562,651 | \$ 944,161 | \$ 2,569,173 |
| Termination Pool General - Additions to (Uses of) Fund Balance | \$ 264,062 | \$ 1,276,927 | \$ (276,430) |

2024 Approved Budget

12880000 - General Termination Pool

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|----------------------------|---------------------|---------------------|---------------------|---------------------|
| REVENUE: | | | | | |
| 430050 | Service Fees | \$ 1,826,713 | \$ 2,068,224 | \$ 2,199,274 | \$ 2,292,743 |
| 490000 | Miscellaneous Revenue | - | - | 21,814 | - |
| Total Revenue | | \$ 1,826,713 | \$ 2,068,224 | \$ 2,221,088 | \$ 2,292,743 |
| EXPENSE: | | | | | |
| Salaries and Wages | | | | | |
| 510000 | Salaries And Wages | \$ 593,206 | \$ 1,531,583 | \$ 234,581 | \$ 1,697,847 |
| 520001 | Health/Dental Insurance | 7,660 | - | (85) | - |
| 520005 | Disability | (21,115) | - | - | - |
| 520010 | Retirement | 4,319 | - | - | - |
| 520015 | FICA | 23,812 | - | 32 | - |
| 520020 | Termination Pool | 6,545 | - | (28) | - |
| 520025 | Workers Comp | 1,705 | - | - | - |
| 540005 | Retiree Insurance Premiums | 223,189 | 709,661 | 709,661 | 871,327 |
| Subtotal for Salaries and Wages | | \$ 839,321 | \$ 2,241,244 | \$ 944,161 | \$ 2,569,173 |
| Current Expense | | | | | |
| 687100 | Benefit Expense | \$ 723,330 | \$ - | \$ - | \$ - |
| Subtotal for Current Expense | | \$ 723,330 | \$ - | \$ - | \$ - |
| Total Expense | | \$ 1,562,651 | \$ 2,241,244 | \$ 944,161 | \$ 2,569,173 |
| Total Additions to (Uses of) Fund Balance | | \$ 264,062 | \$ (173,020) | \$ 1,276,927 | \$ (276,430) |

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.

2024 Approved Budget by Fund Culture Parks And Rec

| | 2022 Actual | 2023 Estimated | 2024 Approved |
|--|----------------------|----------------------|----------------------|
| REVENUE: | | | |
| Taxes and Other Revenue | | | |
| Charges For Services | \$ 7,027,294 | \$ 6,902,418 | \$ 6,464,226 |
| Intergovernmental | 753,368 | 150,663 | 94,800 |
| Miscellaneous | 136,025 | 143,300 | 147,800 |
| Other Financing | 4,541,628 | 7,511,667 | 8,067,564 |
| Taxes and Other Revenue | \$ 12,458,315 | \$ 14,708,047 | \$ 14,774,391 |
| Total Revenue | \$ 12,458,315 | \$ 14,708,047 | \$ 14,774,391 |
| EXPENSE: | | | |
| Parks And Recreation | | | |
| Culture Parks and Recreation Admin | \$ 478,592 | \$ 987,951 | \$ 772,966 |
| Golden Spike Event Center | 2,950,323 | 3,637,988 | 3,078,734 |
| Gun Range | 422,596 | 432,754 | 475,043 |
| Ice Sheet | 1,381,296 | 1,861,193 | 1,955,116 |
| Ogden Eccles Conference Center | 4,266,518 | 4,818,795 | 5,307,440 |
| Parks | 1,170,113 | 1,168,070 | 1,187,049 |
| Rec Facil Concession | 526,978 | 604,450 | 722,946 |
| Recreation | 817,648 | 709,797 | 734,164 |
| Special Events | 444,251 | 487,049 | 540,933 |
| Parks And Recreation | \$ 12,458,315 | \$ 14,708,048 | \$ 14,774,391 |
| Total Expense | \$ 12,458,315 | \$ 14,708,048 | \$ 14,774,391 |
| Culture Parks And Rec - Additions to (Uses of) Fund Balance | \$ (0) | \$ (0) | \$ (0) |

2024 Approved Budget

13550000 - OECC Executive

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|-------------------------------|---------------------|---------------------|---------------------|---------------------|
| REVENUE: | | | | | |
| 416000 | Grants From Local Units | \$ 537,250 | \$ 75,000 | \$ 73,000 | \$ 90,000 |
| 430070 | Audio Visual | 176,717 | 121,743 | 167,033 | 101,034 |
| 430072 | Food and Beverage Serv Charge | 156,684 | 156,750 | 178,051 | 124,005 |
| 430074 | Ticketing Serv Charge | 68,878 | 59,200 | 59,200 | 73,020 |
| 430076 | Operating Services | 120,114 | 84,500 | 88,905 | 88,931 |
| 430078 | Theatre Services | 100,535 | 96,500 | 100,184 | 99,150 |
| 430080 | Theatre Equipment | 51,229 | 33,250 | 37,124 | 33,800 |
| 432050 | Concessions Revenue | 107,568 | 101,820 | 137,707 | 123,550 |
| 432051 | Catering | 728,028 | 695,320 | 910,736 | 539,946 |
| 432062 | Beer - Conference Center | 21,968 | 22,120 | 29,214 | 21,100 |
| 432064 | Beer - Concessions | 12,471 | 14,600 | 18,500 | 16,585 |
| 432066 | Liquor Sales | 42,761 | 43,520 | 49,741 | 43,300 |
| 440528 | Sponsorships | 189,721 | 100,000 | 201,231 | 195,750 |
| 440534 | Ticket Sales | 209,666 | 149,800 | 202,257 | 218,403 |
| 440540 | Parking Revenue | 71,950 | 54,863 | 84,527 | 75,494 |
| 440546 | Miscellaneous Revenue | 4,899 | - | - | - |
| 441003 | Theatre Rent | 145,880 | 153,000 | 147,780 | 161,875 |
| 441020 | Room Rental | 1,045,145 | 958,778 | 964,245 | 877,661 |
| 491200 | Tip Clearing | 73 | - | - | - |
| 491500 | Over/Short | 59 | - | - | - |
| 495500 | Transfers From Other Funds | 474,923 | 2,342,023 | 1,369,360 | 2,423,836 |
| Total Revenue | | \$ 4,266,518 | \$ 5,262,787 | \$ 4,818,795 | \$ 5,307,440 |
| EXPENSE: | | | | | |
| Salaries and Wages | | | | | |
| 510000 | Salaries And Wages | \$ 513,555 | \$ 675,559 | \$ 529,694 | \$ 683,938 |
| 510005 | Overtime | 5,654 | 24,000 | 24,000 | 24,000 |
| 510500 | Employee Incentives | 132 | - | - | - |
| 520001 | Health/Dental Insurance | 38,581 | 45,255 | 51,000 | 82,964 |
| 520005 | Disability | 2,180 | 2,385 | 1,763 | 2,312 |
| 520010 | Retirement | 77,743 | 86,756 | 64,800 | 87,581 |
| 520015 | FICA | 38,681 | 50,158 | 33,576 | 52,321 |
| 520020 | Termination Pool | 14,170 | 15,501 | 12,567 | 14,277 |
| 520025 | Workers Comp | 6,000 | 7,820 | 5,151 | 8,026 |
| Subtotal for Salaries and Wages | | \$ 696,695 | \$ 907,434 | \$ 722,551 | \$ 955,420 |

2024 Approved Budget (Continued)

13550000 - OECC Executive

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|---|-------------------------------|-------------------|---------------------|-------------------|-------------------|
| Training & Travel | | | | | |
| 550000 | Training/Travel | \$ 8,152 | \$ 7,350 | \$ 7,853 | \$ 7,350 |
| 550005 | Mileage Reimbursement | 190 | 1,000 | - | 1,000 |
| 550010 | Transportation | 60 | - | - | - |
| 550015 | Lodging | 1,005 | - | - | - |
| 550020 | Per Diem | 719 | - | - | - |
| Subtotal for Training & Travel | | \$ 10,125 | \$ 8,350 | \$ 7,853 | \$ 8,350 |
| Current Expense | | | | | |
| 555000 | Meals/Entertainment | \$ 3,053 | \$ 4,000 | \$ 4,000 | \$ 3,000 |
| 610100 | Reimbursable Sales Tax | 943 | - | 172 | - |
| 620000 | Office Expense/Supplies | 226 | - | - | - |
| 621000 | Subscriptions | 3,251 | 1,200 | 3,168 | 3,200 |
| 624205 | Bank Charges | 72,709 | 65,400 | 78,415 | 78,420 |
| 625000 | Equipment Maintenance | 6,065 | 3,935 | 3,935 | - |
| 627000 | Utilities | 353 | - | - | - |
| 627020 | Heating Fuel | 454 | - | - | - |
| 630000 | Special Projects | 61 | - | - | - |
| 635000 | Special Services | 4,654 | 7,300 | 7,300 | - |
| 636002 | Advertising | 16,754 | 19,500 | 19,500 | 15,500 |
| 640000 | Special Supplies | 61,086 | 24,700 | 40,754 | 61,700 |
| 650000 | Operating Costs | 40,924 | 36,000 | 36,000 | 36,000 |
| 650014 | License/Dues | 7,889 | 2,700 | 5,200 | 2,700 |
| 650020 | Theatre Equip and Supplies | 9,448 | 16,000 | 16,000 | 54,000 |
| 650022 | Talent Expense | 88,305 | 59,200 | 103,272 | 231,700 |
| 650026 | Signage | 639 | - | - | - |
| 650028 | Gifts | 2,077 | 1,000 | 1,000 | 8,000 |
| 650100 | Food | (7,650) | - | - | - |
| 650105 | Beverage | 4 | - | - | - |
| 650110 | Uniforms | 1,090 | 1,200 | 1,200 | 1,200 |
| 650300 | Contracted Labor - Operations | 2,485 | 5,000 | 5,000 | 5,000 |
| 654000 | Service Fees | - | 5,000 | - | - |
| 670000 | Contracted Services | - | 20,000 | 5,000 | 5,000 |
| 680000 | Bad Debt Expense | - | - | (4,021) | - |
| 699000 | Sundry | 6 | - | - | - |
| Subtotal for Current Expense | | \$ 314,826 | \$ 272,135 | \$ 325,895 | \$ 505,420 |
| Debt and Equipment | | | | | |

2024 Approved Budget (Continued)

13550000 - OECC Executive

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|-----------------------------|---------------------|---------------------|---------------------|---------------------|
| 761200 | Building Improvements | \$ 500,642 | \$ 581,998 | \$ 581,998 | \$ - |
| 761400 | Improvements | - | 20,000 | 20,000 | - |
| 764000 | Capital Equipment | 65,478 | 63,929 | 63,929 | - |
| 765000 | Controlled Assets | 2,007 | 2,007 | 2,007 | 2,007 |
| Subtotal for Debt and Equipment | | \$ 568,127 | \$ 667,934 | \$ 667,934 | \$ 2,007 |
| Interdepartmental | | | | | |
| 810020 | Interdept Charges Telephone | \$ - | \$ - | \$ - | \$ 9,000 |
| 810030 | Interdept Charges Fleet | - | 225 | 225 | 225 |
| 810040 | Interdept Charges Computer | 5,634 | 3,752 | 3,752 | 6,048 |
| 810050 | Interdept Charg Risk Mgmt | 68,539 | 45,696 | 45,696 | 125,607 |
| 811500 | Administrative Services | - | 41,827 | 41,827 | 58,900 |
| Subtotal for Interdepartmental | | \$ 74,172 | \$ 91,500 | \$ 91,500 | \$ 199,780 |
| Total Expense | | \$ 1,663,945 | \$ 1,947,352 | \$ 1,815,733 | \$ 1,670,977 |
| Total Additions to (Uses of) Fund Balance | | \$ 2,602,572 | \$ 3,315,435 | \$ 3,003,062 | \$ 3,636,464 |

2024 Approved Budget

13550505 - OECC Sales Division

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|--------------------------|---------------------|------------------------|---------------------|---------------------|
| EXPENSE: | | | | | |
| Salaries and Wages | | | | | |
| 510000 | Salaries And Wages | \$ 200,971 | \$ 256,348 | \$ 217,855 | \$ 248,638 |
| 510005 | Overtime | 909 | 4,000 | 4,000 | 4,000 |
| 520001 | Health/Dental Insurance | 31,389 | 44,874 | 22,097 | 27,655 |
| 520005 | Disability | 1,011 | 1,244 | 855 | 1,243 |
| 520010 | Retirement | 35,892 | 45,243 | 29,886 | 45,227 |
| 520015 | FICA | 14,702 | 19,028 | 13,737 | 19,021 |
| 520020 | Termination Pool | 6,571 | 8,084 | 5,556 | 6,838 |
| 520025 | Workers Comp | 1,747 | 2,076 | 1,548 | 1,993 |
| Subtotal for Salaries and Wages | | \$ 293,191 | \$ 380,897 | \$ 295,535 | \$ 354,615 |
| Training & Travel | | | | | |
| 550000 | Training/Travel | \$ 367 | \$ 4,400 | \$ 371 | \$ 4,400 |
| Subtotal for Training & Travel | | \$ 367 | \$ 4,400 | \$ 371 | \$ 4,400 |
| Current Expense | | | | | |
| 555000 | Meals/Entertainment | \$ 310 | \$ 500 | \$ 500 | \$ 500 |
| 610100 | Reimbursable Sales Tax | 169 | - | - | - |
| 621000 | Subscriptions | - | - | 4,750 | 4,750 |
| 630000 | Special Projects | 118,990 | 70,000 | 70,000 | 70,000 |
| 636000 | Marketing And Promotions | 4,517 | 21,200 | 10,000 | 39,000 |
| 650014 | License/Dues | - | 700 | 100 | 100 |
| 650028 | Gifts | 194 | 400 | 400 | 400 |
| 650110 | Uniforms | 424 | 250 | 250 | 250 |
| Subtotal for Current Expense | | \$ 124,603 | \$ 93,050 | \$ 86,000 | \$ 115,000 |
| Interdepartmental | | | | | |
| 811500 | Administrative Services | \$ - | \$ 13,410 | \$ 13,410 | \$ 14,600 |
| Subtotal for Interdepartmental | | \$ - | \$ 13,410 | \$ 13,410 | \$ 14,600 |
| Total Expense | | \$ 418,161 | \$ 491,757 | \$ 395,316 | \$ 488,615 |
| Total Additions to (Uses of) Fund Balance | | \$ (418,161) | \$ (491,757) | \$ (395,316) | \$ (488,615) |

2024 Approved Budget

13550510 - OECC Food and Beverage

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|---|-------------------------------|-------------------|---------------------|-------------------|-------------------|
| EXPENSE: | | | | | |
| Salaries and Wages | | | | | |
| 510000 | Salaries And Wages | \$ 362,976 | \$ 576,987 | \$ 396,797 | \$ 568,008 |
| 510005 | Overtime | 10,791 | 8,000 | 12,000 | 8,000 |
| 519900 | Allocated Salaries and Wages | 3,049 | - | 3,000 | - |
| 520001 | Health/Dental Insurance | 77,312 | 91,333 | 95,200 | 140,753 |
| 520005 | Disability | 1,747 | 2,162 | 1,674 | 2,310 |
| 520010 | Retirement | 62,445 | 78,637 | 58,680 | 84,042 |
| 520015 | FICA | 28,054 | 42,826 | 25,741 | 43,453 |
| 520020 | Termination Pool | 11,357 | 14,050 | 10,880 | 12,706 |
| 520025 | Workers Comp | 5,278 | 7,781 | 4,883 | 7,895 |
| Subtotal for Salaries and Wages | | \$ 563,009 | \$ 821,776 | \$ 608,855 | \$ 867,166 |
| Training & Travel | | | | | |
| 550000 | Training/Travel | \$ 500 | \$ 3,500 | \$ 1,000 | \$ 3,500 |
| 550005 | Mileage Reimbursement | 131 | - | - | - |
| 550015 | Lodging | 247 | - | - | - |
| 550020 | Per Diem | 109 | - | - | - |
| Subtotal for Training & Travel | | \$ 987 | \$ 3,500 | \$ 1,000 | \$ 3,500 |
| Current Expense | | | | | |
| 610100 | Reimbursable Sales Tax | \$ 85 | \$ - | \$ 179 | \$ - |
| 630000 | Special Projects | - | 50,000 | 50,000 | 50,000 |
| 643000 | Concessions Expense | 26,918 | 33,603 | 33,603 | 43,243 |
| 645500 | Bedding/Linen Supplies | 48,390 | 63,920 | 63,920 | 39,796 |
| 650014 | License/Dues | 3,104 | 2,950 | 2,950 | 2,800 |
| 650041 | Kitchen Janitorial | 7,635 | 8,180 | 8,180 | 8,400 |
| 650100 | Food | 210,269 | 261,570 | 261,570 | 191,984 |
| 650105 | Beverage | 21,123 | 25,280 | 25,280 | 20,246 |
| 650110 | Uniforms | 46 | 3,000 | 1,600 | 2,000 |
| 650115 | Event Decor | 3,907 | 4,830 | 4,830 | 2,400 |
| 650120 | F&B Equipment and Supplies | 6,748 | 12,630 | 10,200 | 5,670 |
| 650300 | Contracted Labor - Operations | - | - | - | 4,000 |
| 650305 | Contract Labor - Kitchen | 51,969 | 63,697 | 63,697 | 45,796 |
| 650310 | Contract Labor - Banquet | 33,956 | 69,788 | 69,788 | 51,196 |

2024 Approved Budget (Continued)

13550510 - OECC Food and Beverage

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|-------------------------|---------------------|------------------------|-----------------------|-----------------------|
| Subtotal for Current Expense | | \$ 414,150 | \$ 599,448 | \$ 595,797 | \$ 467,531 |
| Interdepartmental | | | | | |
| 811500 | Administrative Services | \$ - | \$ 27,396 | \$ 27,396 | \$ 45,700 |
| Subtotal for Interdepartmental | | \$ - | \$ 27,396 | \$ 27,396 | \$ 45,700 |
| Total Expense | | \$ 978,146 | \$ 1,452,120 | \$ 1,233,047 | \$ 1,383,897 |
| Total Additions to (Uses of) Fund Balance | | \$ (978,146) | \$ (1,452,120) | \$ (1,233,047) | \$ (1,383,897) |

2024 Approved Budget

13550515 - OECC Operations

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|-------------------------------|-------------------|---------------------|-------------------|-------------------|
| EXPENSE: | | | | | |
| Salaries and Wages | | | | | |
| 510000 | Salaries And Wages | \$ 234,568 | \$ 422,166 | \$ 265,919 | \$ 437,020 |
| 510005 | Overtime | 15,325 | 10,000 | 10,000 | 10,000 |
| 520001 | Health/Dental Insurance | 45,988 | 78,488 | 50,900 | 115,869 |
| 520005 | Disability | 1,249 | 2,046 | 1,142 | 2,185 |
| 520010 | Retirement | 44,386 | 71,991 | 39,705 | 79,494 |
| 520015 | FICA | 18,603 | 31,298 | 16,797 | 33,432 |
| 520020 | Termination Pool | 8,116 | 13,296 | 7,426 | 12,018 |
| 520025 | Workers Comp | 3,251 | 5,687 | 3,159 | 6,075 |
| Subtotal for Salaries and Wages | | \$ 371,486 | \$ 634,971 | \$ 395,048 | \$ 696,092 |
| Current Expense | | | | | |
| 610100 | Reimbursable Sales Tax | \$ 14 | \$ - | \$ 5 | \$ - |
| 620000 | Office Expense/Supplies | 4,810 | 9,600 | 5,500 | 5,600 |
| 625000 | Equipment Maintenance | 44,842 | 29,525 | 29,525 | 30,000 |
| 625200 | Fuel Expense | - | 475 | 800 | 1,800 |
| 626000 | Building Maintenance | 56,894 | 54,000 | 54,000 | 54,000 |
| 627000 | Utilities | 46,458 | 34,170 | 34,170 | 61,671 |
| 627010 | Electricity | 122,952 | 182,009 | 166,702 | 166,702 |
| 627020 | Heating Fuel | 42,849 | 52,910 | 67,000 | 78,572 |
| 640000 | Special Supplies | 9,245 | 15,000 | 10,000 | 10,500 |
| 650000 | Operating Costs | - | - | - | 5,000 |
| 650010 | Parking-Staff | 9,185 | 14,600 | 14,600 | 13,500 |
| 650012 | Parking-Event | 44,760 | 37,000 | 38,736 | 37,000 |
| 650018 | Seasonal Services | 12,787 | 12,000 | 6,500 | 6,950 |
| 650024 | Security | 4,646 | 5,200 | 5,200 | 5,100 |
| 650026 | Signage | 2,363 | 2,520 | 2,520 | 2,520 |
| 650040 | Janitorial | 16,112 | 13,119 | 16,500 | 16,200 |
| 650045 | Trash Removal | 9,245 | 8,400 | 8,400 | 9,300 |
| 650050 | Elevator | 22,266 | 32,882 | 32,882 | 26,464 |
| 650055 | Bulbs and lamps | 4,075 | 6,000 | 6,000 | 4,000 |
| 650110 | Uniforms | 1,128 | 1,500 | 1,500 | 1,500 |
| 650300 | Contracted Labor - Operations | 6,339 | 32,200 | 32,200 | 10,700 |
| 670000 | Contracted Services | 35,066 | 63,630 | 36,500 | 40,000 |
| 699000 | Sundry | - | (36,978) | - | - |
| Subtotal for Current Expense | | \$ 496,035 | \$ 569,762 | \$ 569,240 | \$ 587,079 |

2024 Approved Budget (Continued)

13550515 - OECC Operations

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|------------------------------|---------------------|-----------------------|---------------------|-----------------------|
| Interdepartmental | | | | | |
| 810010 | Interdept Charges Print Copy | \$ 5,623 | \$ 5,115 | \$ 5,115 | \$ 5,195 |
| 811500 | Administrative Services | - | 19,795 | 19,795 | 36,300 |
| Subtotal for Interdepartmental | | \$ 5,623 | \$ 24,910 | \$ 24,910 | \$ 41,495 |
| Total Expense | | \$ 873,144 | \$ 1,229,643 | \$ 989,198 | \$ 1,324,666 |
| Total Additions to (Uses of) Fund Balance | | \$ (873,144) | \$ (1,229,643) | \$ (989,198) | \$ (1,324,666) |

2024 Approved Budget

13550520 - OECC Tech Services

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|-------------------------|---------------------|---------------------|---------------------|---------------------|
| EXPENSE: | | | | | |
| Salaries and Wages | | | | | |
| 510000 | Salaries And Wages | \$ 168,235 | \$ 209,224 | \$ 186,969 | \$ 223,091 |
| 520001 | Health/Dental Insurance | 35,543 | 40,344 | 38,700 | 44,254 |
| 520005 | Disability | 841 | 1,014 | 782 | 1,115 |
| 520010 | Retirement | 30,939 | 36,893 | 28,450 | 40,580 |
| 520015 | FICA | 11,966 | 15,516 | 11,239 | 17,066 |
| 520020 | Termination Pool | 5,468 | 6,592 | 5,083 | 6,135 |
| 520025 | Workers Comp | 889 | 1,305 | 868 | 1,443 |
| Subtotal for Salaries and Wages | | \$ 253,879 | \$ 310,888 | \$ 272,092 | \$ 333,685 |
| Current Expense | | | | | |
| 625000 | Equipment Maintenance | \$ 1,369 | \$ 6,000 | \$ 6,000 | \$ 2,100 |
| 628000 | Telephone | 28,905 | 24,500 | 24,500 | 24,000 |
| 630000 | Special Projects | 18,428 | 36,000 | 36,000 | 27,000 |
| 640000 | Special Supplies | - | - | - | 4,000 |
| 650014 | License/Dues | 26,143 | 26,304 | 26,304 | 23,000 |
| 650016 | AV Equipment Services | 4,397 | 12,000 | 12,000 | 14,000 |
| 650110 | Uniforms | - | 1,000 | 1,000 | 500 |
| Subtotal for Current Expense | | \$ 79,242 | \$ 105,804 | \$ 105,804 | \$ 94,600 |
| Interdepartmental | | | | | |
| 811500 | Administrative Services | \$ - | \$ 7,606 | \$ 7,606 | \$ 11,000 |
| Subtotal for Interdepartmental | | \$ - | \$ 7,606 | \$ 7,606 | \$ 11,000 |
| Total Expense | | \$ 333,121 | \$ 424,298 | \$ 385,502 | \$ 439,285 |
| Total Additions to (Uses of) Fund Balance | | \$ (333,121) | \$ (424,298) | \$ (385,502) | \$ (439,285) |

2024 Approved Budget

14540000 - Ice Sheet

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|----------------------------|---------------------|---------------------|---------------------|---------------------|
| REVENUE: | | | | | |
| 415000 | State Grants | \$ 130,000 | \$ - | \$ - | \$ - |
| 416000 | Grants From Local Units | 1,800 | 17,700 | 18,900 | 3,000 |
| 432050 | Concessions Revenue | 94,003 | 60,000 | 94,000 | 94,000 |
| 432064 | Beer - Concessions | 43,763 | 30,000 | 44,000 | 44,000 |
| 440000 | Recreation Fees | 150,499 | 150,000 | 110,000 | 110,000 |
| 440002 | Public Skate Admission | 107,393 | 100,000 | 110,000 | 120,000 |
| 440004 | Skate Rental | 31,252 | 30,000 | 35,000 | 45,000 |
| 440006 | Freestyle Admission | 10,940 | 15,000 | 17,000 | 17,000 |
| 440008 | ProShop Sales | 3,880 | 3,500 | 4,000 | 4,000 |
| 440010 | LTS Program | 63,615 | 45,000 | 45,000 | 50,000 |
| 440012 | Patio Rental | 21,268 | 10,000 | 15,000 | 23,000 |
| 440016 | Open Hockey | 36,614 | 30,000 | 30,000 | 30,000 |
| 440018 | Hockey Registration | 21,357 | 40,000 | 25,000 | 25,000 |
| 440020 | Pro Lesson Percentage | 3,162 | 2,500 | - | - |
| 440022 | Skate Sharpening | 5,219 | 3,000 | 3,000 | 3,000 |
| 440024 | Vending Machines | 7,327 | 9,800 | 7,300 | 7,300 |
| 440026 | Referee Fees Collected | 10,137 | 20,000 | 10,000 | 10,000 |
| 440528 | Sponsorships | 7,325 | - | 6,000 | 6,000 |
| 441000 | Rent Revenue | 324,097 | 240,000 | 280,000 | 280,000 |
| 490500 | Donations | 586 | 16,000 | - | - |
| 491500 | Over/Short | 22 | - | - | - |
| 495500 | Transfers From Other Funds | 307,038 | 682,941 | 1,006,993 | 1,083,816 |
| Total Revenue | | \$ 1,381,296 | \$ 1,505,441 | \$ 1,861,193 | \$ 1,955,116 |
| EXPENSE: | | | | | |
| Salaries and Wages | | | | | |
| 510000 | Salaries And Wages | \$ 562,925 | \$ 745,696 | \$ 594,426 | \$ 744,711 |
| 510005 | Overtime | 5,928 | - | 6,500 | - |
| 520001 | Health/Dental Insurance | 38,938 | 44,335 | 42,612 | 48,817 |
| 520005 | Disability | 1,670 | 1,649 | 1,479 | 1,806 |
| 520010 | Retirement | 65,282 | 64,584 | 56,372 | 70,877 |
| 520015 | FICA | 43,257 | 55,435 | 38,276 | 56,970 |
| 520020 | Termination Pool | 10,855 | 10,716 | 9,612 | 9,935 |
| 520025 | Workers Comp | 6,957 | 9,037 | 6,142 | 9,214 |
| Subtotal for Salaries and Wages | | \$ 735,812 | \$ 931,451 | \$ 755,419 | \$ 942,330 |

2024 Approved Budget (Continued)

14540000 - Ice Sheet

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|---|--------------------------|-------------------|---------------------|-------------------|-------------------|
| Training & Travel | | | | | |
| 550000 | Training/Travel | \$ 9,280 | \$ 10,000 | \$ 10,893 | \$ 4,400 |
| 550005 | Mileage Reimbursement | 152 | 1,600 | 2,000 | 1,600 |
| 550010 | Transportation | - | 500 | 500 | - |
| 550020 | Per Diem | - | 500 | 821 | - |
| Subtotal for Training & Travel | | \$ 9,432 | \$ 12,600 | \$ 14,214 | \$ 6,000 |
| Current Expense | | | | | |
| 610100 | Reimbursable Sales Tax | \$ 246 | \$ - | \$ 21 | \$ - |
| 620000 | Office Expense/Supplies | 3,279 | 4,000 | 4,000 | 4,000 |
| 621000 | Subscriptions | 1,833 | 3,000 | 3,000 | 3,000 |
| 624205 | Bank Charges | 19,947 | 9,144 | 18,297 | 19,144 |
| 625000 | Equipment Maintenance | 24,604 | 30,000 | 30,000 | 45,000 |
| 625300 | Software Maint | 7,520 | 5,000 | 7,500 | 7,600 |
| 626000 | Building Maintenance | 55,353 | 72,000 | 72,000 | 72,000 |
| 627000 | Utilities | 239,854 | 240,000 | 240,760 | 270,000 |
| 628000 | Telephone | 110 | - | - | - |
| 628600 | Telephone | 110 | - | 922 | 1,450 |
| 630000 | Special Projects | - | 31,900 | 31,900 | - |
| 636000 | Marketing And Promotions | 1,800 | 4,000 | 4,000 | 6,000 |
| 640000 | Special Supplies | 12,255 | 8,000 | 8,000 | 8,000 |
| 640034 | Pro Shop Inventory | 3,318 | 5,000 | 5,000 | 5,000 |
| 643000 | Concessions Expense | 47,867 | 35,000 | 50,000 | 50,000 |
| 643010 | Concessions - Beer | 11,451 | 9,000 | 12,000 | 12,000 |
| 645500 | Bedding/Linen Supplies | 2,267 | 2,100 | 2,100 | 2,100 |
| 654000 | Service Fees | 752 | 1,000 | 1,000 | 1,000 |
| 654200 | Referee Fees | 7,442 | 20,000 | 10,000 | 10,000 |
| 670000 | Contracted Services | 118,573 | 11,427 | 11,427 | - |
| Subtotal for Current Expense | | \$ 558,583 | \$ 490,571 | \$ 511,926 | \$ 516,294 |
| Debt and Equipment | | | | | |
| 761200 | Building Improvements | \$ 26,428 | \$ 474,867 | \$ 474,867 | \$ - |
| 761400 | Improvements | - | - | - | 350,000 |
| 765000 | Controlled Assets | 749 | 2,000 | 2,000 | 2,000 |
| Subtotal for Debt and Equipment | | \$ 27,177 | \$ 476,867 | \$ 476,867 | \$ 352,000 |
| Interdepartmental | | | | | |

2024 Approved Budget (Continued)

14540000 - Ice Sheet

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|------------------------------|---------------------|---------------------|---------------------|---------------------|
| 810010 | Interdept Charges Print Copy | \$ 1,270 | \$ 1,270 | \$ 1,270 | \$ 1,239 |
| 810020 | Interdept Charges Telephone | 5,526 | 4,928 | 5,850 | 3,592 |
| 810030 | Interdept Charges Fleet | 14,991 | 14,991 | 14,991 | 14,991 |
| 810040 | Interdept Charges Computer | 1,188 | 1,833 | 1,833 | 1,807 |
| 810050 | Interdept Charg Risk Mgmt | 27,317 | 26,516 | 26,516 | 46,664 |
| 811500 | Administrative Services | - | 52,306 | 52,306 | 70,200 |
| Subtotal for Interdepartmental | | \$ 50,292 | \$ 101,845 | \$ 102,767 | \$ 138,492 |
| Total Expense | | \$ 1,381,296 | \$ 2,013,335 | \$ 1,861,193 | \$ 1,955,116 |
| Total Additions to (Uses of) Fund Balance | | \$ 0 | \$ (507,894) | \$ (0) | \$ (0) |

2024 Approved Budget

15530000 - Golden Spike Event Center

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|---------------------------|------------------------------|---------------------|---------------------|---------------------|---------------------|
| REVENUE: | | | | | |
| 416000 | Grants From Local Units | \$ - | \$ 5,000 | \$ 5,000 | \$ - |
| 432050 | Concessions Revenue | 1,710 | - | - | - |
| 440502 | Event Exhibit Hall | 55,104 | 50,000 | 45,830 | 58,000 |
| 440504 | Event Stadium | 1,088 | 10,000 | 12,435 | 12,000 |
| 440506 | Event Arena | 46,946 | 47,000 | 38,498 | 52,000 |
| 440508 | Event Courtyard | 2,258 | 1,500 | 3,000 | 4,000 |
| 440510 | Event Recreation Hall | 7,893 | 5,000 | 12,852 | 8,000 |
| 440512 | Event Auction Arena | (3) | 5,000 | 1,425 | 5,000 |
| 440514 | Event Riding Arena | 43,646 | 40,000 | 39,657 | 46,000 |
| 440516 | Event Conference Room | 500 | 1,000 | 1,000 | 2,000 |
| 440518 | Event Stalls | 89,365 | 130,000 | 140,000 | 153,000 |
| 440520 | Event Parking Lots | 500 | - | 2,500 | 1,000 |
| 440522 | Event Other | 104,325 | 55,000 | 84,363 | 120,000 |
| 440524 | Hourly | 26,269 | 35,000 | 35,000 | 40,000 |
| 440526 | Stall Rental | 71,724 | 30,000 | 32,800 | 35,000 |
| 440528 | Sponsorships | 31,000 | 40,000 | 25,000 | 35,000 |
| 440532 | Portal Signs | 15,100 | 15,000 | 16,000 | 21,000 |
| 440534 | Ticket Sales | 78,530 | 60,000 | 55,000 | 83,000 |
| 440536 | Vendor Fees | 2,030 | 2,500 | 8,000 | 6,000 |
| 440538 | Overnight Parking | 45,395 | 45,000 | 56,500 | 52,000 |
| 440542 | Equipment Rental Revenue | 56,373 | 40,000 | 49,700 | 45,000 |
| 440544 | Retail Revenue | 31,711 | 18,000 | 26,200 | 20,000 |
| 440546 | Miscellaneous Revenue | 2,317 | 5,000 | 12,229 | 10,000 |
| 491500 | Over/Short | 214 | - | - | - |
| 495500 | Transfers From Other Funds | 2,123,718 | 2,259,195 | 2,934,009 | 2,435,946 |
| Total Revenue | | \$ 2,837,712 | \$ 2,899,195 | \$ 3,636,998 | \$ 3,243,946 |
| EXPENSE: | | | | | |
| Salaries and Wages | | | | | |
| 510000 | Salaries And Wages | \$ 1,102,880 | \$ 1,362,430 | \$ 1,243,222 | \$ 1,410,146 |
| 510005 | Overtime | 65,386 | 34,500 | 80,000 | 34,500 |
| 519900 | Allocated Salaries and Wages | (31,666) | - | (29,441) | (30,000) |
| 520001 | Health/Dental Insurance | 118,478 | 162,712 | 178,800 | 250,843 |
| 520005 | Disability | 4,788 | 5,241 | 4,872 | 5,633 |
| 520010 | Retirement | 180,680 | 196,917 | 179,895 | 211,292 |
| 520015 | FICA | 87,037 | 100,740 | 82,110 | 107,876 |

2024 Approved Budget (Continued)

15530000 - Golden Spike Event Center

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|---|---------------------------|---------------------|---------------------|---------------------|---------------------|
| 520020 | Termination Pool | 31,248 | 34,063 | 31,667 | 30,980 |
| 520025 | Workers Comp | 12,743 | 14,781 | 12,341 | 15,844 |
| Subtotal for Salaries and Wages | | \$ 1,571,573 | \$ 1,911,384 | \$ 1,783,466 | \$ 2,037,114 |
| Training & Travel | | | | | |
| 550000 | Training/Travel | \$ 11,322 | \$ 19,000 | \$ 19,000 | \$ 19,000 |
| 550005 | Mileage Reimbursement | 231 | - | - | - |
| 550010 | Transportation | 90 | 637 | 637 | 637 |
| 550015 | Lodging | - | 200 | 200 | 200 |
| 550020 | Per Diem | 1,626 | 200 | 1,421 | 200 |
| Subtotal for Training & Travel | | \$ 13,268 | \$ 20,037 | \$ 21,258 | \$ 20,037 |
| Current Expense | | | | | |
| 555000 | Meals/Entertainment | \$ 261 | \$ 1,000 | \$ 1,000 | \$ 1,000 |
| 610000 | Purchasing Card | 15 | - | - | - |
| 610100 | Reimbursable Sales Tax | 262 | - | - | - |
| 620000 | Office Expense/Supplies | 7,924 | 6,000 | 8,500 | 6,000 |
| 621000 | Subscriptions | 3,608 | 25,265 | 25,265 | 12,000 |
| 624205 | Bank Charges | 21,726 | 18,000 | 24,000 | 24,000 |
| 625000 | Equipment Maintenance | 32,099 | 44,000 | 44,000 | 69,500 |
| 625100 | Vehicle Maintenance | 36,453 | 28,000 | 28,000 | 20,000 |
| 625200 | Fuel Expense | 31,262 | 20,000 | 33,000 | 38,293 |
| 626000 | Building Maintenance | 101,082 | 60,000 | 83,000 | 83,000 |
| 626100 | HVAC maintenance | 12,230 | 18,000 | - | - |
| 626200 | Weed Control | 1,872 | 1,500 | 1,500 | 1,500 |
| 627000 | Utilities | 245,348 | 182,000 | 250,000 | 255,000 |
| 628000 | Telephone | 514 | 600 | 600 | 600 |
| 628600 | Telephone | 40 | - | - | 510 |
| 630000 | Special Projects | - | 10,000 | 10,000 | 6,000 |
| 636000 | Marketing And Promotions | 4,655 | 31,000 | 31,000 | 20,000 |
| 640000 | Special Supplies | 78,413 | 100,000 | 100,000 | 100,000 |
| 643500 | Complimentary Concessions | 3,027 | 2,500 | 4,000 | 4,000 |
| 645500 | Bedding/Linen Supplies | - | 2,120 | - | 2,120 |
| 650040 | Janitorial | 30,145 | 28,028 | 33,000 | 33,000 |
| 650045 | Trash Removal | 21,339 | 12,000 | 20,000 | 20,000 |
| 654000 | Service Fees | 29,889 | 16,500 | 39,990 | 47,000 |
| 655000 | Board Expenses | 2,878 | 2,000 | 2,000 | 2,000 |
| 670000 | Contracted Services | 48,000 | - | 12,000 | - |

2024 Approved Budget (Continued)

15530000 - Golden Spike Event Center

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|------------------------------|---------------------|---------------------|---------------------|---------------------|
| 699000 | Sundry | - | - | 114 | - |
| Subtotal for Current Expense | | \$ 713,042 | \$ 608,513 | \$ 750,969 | \$ 745,523 |
| Debt and Equipment | | | | | |
| 761200 | Building Improvements | \$ 274,971 | \$ 49,600 | \$ 49,600 | \$ 30,000 |
| 761400 | Improvements | 126,621 | 772,400 | 772,400 | 20,000 |
| 764000 | Capital Equipment | 138,274 | 17,600 | 17,600 | - |
| 765000 | Controlled Assets | 25,065 | 22,765 | 22,765 | 22,765 |
| Subtotal for Debt and Equipment | | \$ 564,931 | \$ 862,365 | \$ 862,365 | \$ 72,765 |
| Interdepartmental | | | | | |
| 810010 | Interdept Charges Print Copy | \$ 4,222 | \$ 4,719 | \$ 4,719 | \$ 4,141 |
| 810020 | Interdept Charges Telephone | 10,654 | 7,541 | 7,988 | 6,824 |
| 810030 | Interdept Charges Fleet | 17,761 | 5,790 | 5,790 | 1,800 |
| 810040 | Interdept Charges Computer | 4,854 | 9,576 | 9,576 | 6,242 |
| 810050 | Interdept Charg Risk Mgmt | 50,018 | 50,365 | 50,365 | 73,288 |
| 811500 | Administrative Services | - | 141,492 | 141,492 | 111,000 |
| Subtotal for Interdepartmental | | \$ 87,510 | \$ 219,483 | \$ 219,930 | \$ 203,295 |
| Total Expense | | \$ 2,950,323 | \$ 3,621,782 | \$ 3,637,988 | \$ 3,078,734 |
| Total Additions to (Uses of) Fund Balance | | \$ (112,611) | \$ (722,587) | \$ (990) | \$ 165,212 |

2024 Approved Budget

15530190 - Rec Facil Concession

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|---|------------------------------|-------------------|---------------------|-------------------|-------------------|
| REVENUE: | | | | | |
| 432050 | Concessions Revenue | \$ 361,155 | \$ 325,000 | \$ 350,000 | \$ 360,000 |
| 432055 | Concession - Non Tax | 2,623 | - | - | - |
| 432064 | Beer - Concessions | 208,297 | 190,000 | 250,000 | 250,000 |
| 450030 | Contracted Vendors Revenue | 107,491 | 115,000 | 125,000 | 125,000 |
| 491500 | Over/Short | (72) | - | - | - |
| Total Revenue | | \$ 679,493 | \$ 630,000 | \$ 725,000 | \$ 735,000 |
| EXPENSE: | | | | | |
| Salaries and Wages | | | | | |
| 510000 | Salaries And Wages | \$ 235,129 | \$ 308,186 | \$ 242,569 | \$ 336,316 |
| 510005 | Overtime | 1,446 | 1,500 | 1,500 | 1,500 |
| 519900 | Allocated Salaries and Wages | (3,049) | - | - | - |
| 520001 | Health/Dental Insurance | 23,556 | 26,902 | 27,600 | 29,403 |
| 520005 | Disability | 730 | 752 | 679 | 823 |
| 520010 | Retirement | 27,980 | 28,552 | 25,768 | 31,264 |
| 520015 | FICA | 19,436 | 22,908 | 16,922 | 25,728 |
| 520020 | Termination Pool | 4,745 | 4,885 | 4,410 | 4,527 |
| 520025 | Workers Comp | 2,740 | 3,273 | 2,332 | 3,701 |
| Subtotal for Salaries and Wages | | \$ 312,713 | \$ 396,957 | \$ 321,779 | \$ 433,262 |
| Training & Travel | | | | | |
| 550000 | Training/Travel | \$ 1,762 | \$ 3,062 | \$ 3,062 | \$ 3,062 |
| 550020 | Per Diem | 311 | - | - | - |
| Subtotal for Training & Travel | | \$ 2,073 | \$ 3,062 | \$ 3,062 | \$ 3,062 |
| Current Expense | | | | | |
| 610000 | Purchasing Card | \$ 36 | \$ - | \$ - | \$ - |
| 610100 | Reimbursable Sales Tax | 37 | - | 8 | - |
| 620000 | Office Expense/Supplies | 21 | 800 | 800 | 800 |
| 621000 | Subscriptions | 1,737 | 2,378 | 2,514 | 2,378 |
| 624205 | Bank Charges | 10,995 | 3,500 | 12,000 | 12,000 |
| 625000 | Equipment Maintenance | 3,661 | 8,000 | 8,000 | 8,000 |
| 626000 | Building Maintenance | - | 5,000 | 5,000 | 5,000 |
| 640000 | Special Supplies | 7,682 | 8,000 | 10,000 | 8,000 |
| 643000 | Concessions Expense | 128,885 | 113,750 | 143,750 | 143,750 |
| 645500 | Bedding/Linen Supplies | 1,578 | 1,150 | 2,111 | 2,110 |
| 650105 | Beverage | 56,848 | 51,300 | 51,300 | 51,300 |
| Subtotal for Current Expense | | \$ 211,480 | \$ 193,878 | \$ 235,482 | \$ 233,338 |

2024 Approved Budget (Continued)

15530190 - Rec Facil Concession

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|----------------------------|-------------------|------------------------|-------------------|-------------------|
| Debt and Equipment | | | | | |
| 765000 | Controlled Assets | \$ - | \$ - | \$ 389 | \$ 20,000 |
| Subtotal for Debt and Equipment | | \$ - | \$ - | \$ 389 | \$ 20,000 |
| Interdepartmental | | | | | |
| 810040 | Interdept Charges Computer | \$ 713 | \$ 713 | \$ 713 | \$ 684 |
| 811500 | Administrative Services | - | 43,026 | 43,026 | 32,600 |
| Subtotal for Interdepartmental | | \$ 713 | \$ 43,739 | \$ 43,739 | \$ 33,284 |
| Total Expense | | \$ 526,978 | \$ 637,636 | \$ 604,450 | \$ 722,946 |
| Total Additions to (Uses of) Fund Balance | | \$ 152,516 | \$ (7,636) | \$ 120,550 | \$ 12,054 |

2024 Approved Budget 15530195 - County Fair

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|------------------------------|-------------------|---------------------|-------------------|-------------------|
| REVENUE: | | | | | |
| 416000 | Grants From Local Units | \$ 5,000 | \$ - | \$ - | \$ - |
| 440030 | Entertainment | 121,779 | 83,120 | 117,000 | 117,050 |
| 440032 | Advance Tickets | 15,263 | 20,250 | 22,662 | 22,662 |
| 440034 | Gate Tickets | 78,764 | 79,800 | 84,359 | 84,359 |
| 440036 | Exhibitor Tickets | 3,806 | 5,100 | 4,972 | 4,900 |
| 440038 | Booth Rentals | 49,661 | 35,000 | 59,508 | 60,000 |
| 440040 | Fair Retail Sales | 8,770 | 8,500 | 7,575 | 8,000 |
| 440048 | Attraction Percentages | 21,797 | 25,000 | 9,097 | 7,000 |
| 440050 | Fair Jr Livestock | 30,385 | 24,000 | - | - |
| 440054 | Fair Major Sponsorships | 60,407 | 50,000 | 57,500 | 55,000 |
| 440302 | Fiesta 4H Horse | 780 | 740 | 880 | 880 |
| 440312 | Jr Posse | 700 | 700 | 580 | 580 |
| 440314 | Home Arts | 595 | 595 | 605 | 605 |
| 440316 | Arts/Crafts | 329 | 329 | 362 | 362 |
| 440318 | All Breed Show | 520 | 765 | 582 | 582 |
| 440320 | Fine Arts | 213 | 213 | 159 | 159 |
| 440322 | Photography | 191 | 191 | 259 | 259 |
| 440324 | Flower Show | 61 | 61 | 48 | 48 |
| 440326 | Crops Revenue | 71 | 71 | 128 | 128 |
| 440328 | Open Dairy Cattle | 230 | 230 | 120 | - |
| 440330 | Open Goat Show | 160 | 160 | 185 | 185 |
| 440332 | Poultry Show | 245 | 255 | 510 | 510 |
| 440336 | Rabbit Show | 250 | 250 | 165 | 165 |
| 440340 | Miscellaneous Revenue | 4,380 | 2,800 | 233 | 233 |
| 491500 | Over/Short | (11) | - | - | - |
| Total Revenue | | \$ 404,347 | \$ 338,130 | \$ 367,489 | \$ 363,667 |
| EXPENSE: | | | | | |
| Salaries and Wages | | | | | |
| 519900 | Allocated Salaries and Wages | \$ 32,768 | \$ 25,000 | \$ 29,441 | \$ 30,000 |
| Subtotal for Salaries and Wages | | \$ 32,768 | \$ 25,000 | \$ 29,441 | \$ 30,000 |
| Training & Travel | | | | | |
| 550000 | Training/Travel | \$ 1,806 | \$ 5,000 | \$ 5,000 | \$ 5,000 |
| 550005 | Mileage Reimbursement | 96 | 150 | 150 | 150 |
| 550015 | Lodging | 697 | - | - | - |
| 550020 | Per Diem | 311 | - | - | - |

2024 Approved Budget (Continued)

15530195 - County Fair

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|---------------------------|--------------------|---------------------|---------------------|---------------------|
| Subtotal for Training & Travel | | \$ 2,909 | \$ 5,150 | \$ 5,150 | \$ 5,150 |
| Current Expense | | | | | |
| 610100 | Reimbursable Sales Tax | \$ 38 | \$ - | \$ 9 | \$ - |
| 619000 | Other Services | 25,895 | 22,000 | 18,500 | 22,000 |
| 621000 | Subscriptions | 75 | 250 | 250 | 250 |
| 624205 | Bank Charges | 4,030 | - | 270 | - |
| 630000 | Special Projects | 1,940 | 6,500 | 4,500 | 5,000 |
| 636000 | Marketing And Promotions | 48,014 | 75,565 | 70,000 | 75,565 |
| 640000 | Special Supplies | 10,391 | 10,000 | 10,000 | 10,000 |
| 643500 | Complimentary Concessions | 7,047 | 6,000 | 6,000 | 8,500 |
| 651000 | Equipment Rental Expense | 82,686 | 100,000 | 100,000 | 94,000 |
| 654000 | Service Fees | 203,820 | 224,768 | 221,316 | 264,768 |
| 655000 | Board Expenses | 870 | 500 | 500 | 500 |
| 672000 | Premiums | 23,059 | 30,000 | 16,039 | 20,000 |
| 699000 | Sundry | 710 | 200 | 200 | 200 |
| Subtotal for Current Expense | | \$ 408,574 | \$ 475,783 | \$ 447,584 | \$ 500,783 |
| Interdepartmental | | | | | |
| 810000 | Interdept Charges | \$ - | \$ 2,700 | \$ - | \$ - |
| 811500 | Administrative Services | - | 4,874 | 4,874 | 5,000 |
| Subtotal for Interdepartmental | | \$ - | \$ 7,574 | \$ 4,874 | \$ 5,000 |
| Total Expense | | \$ 444,251 | \$ 513,507 | \$ 487,049 | \$ 540,933 |
| Total Additions to (Uses of) Fund Balance | | \$ (39,904) | \$ (175,377) | \$ (119,560) | \$ (177,266) |

2024 Approved Budget

16500000 - Culture Parks and Recreation Admin

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|---|----------------------------|---------------------|---------------------|---------------------|---------------------|
| REVENUE: | | | | | |
| 440340 | Miscellaneous Revenue | \$ 46 | \$ - | \$ - | \$ - |
| 495500 | Transfers From Other Funds | 1,634,942 | 3,742,955 | 2,201,305 | 2,123,967 |
| Total Revenue | | \$ 1,634,988 | \$ 3,742,955 | \$ 2,201,305 | \$ 2,123,967 |
| EXPENSE: | | | | | |
| Salaries and Wages | | | | | |
| 510000 | Salaries And Wages | \$ 305,643 | \$ 402,569 | \$ 354,702 | \$ 429,647 |
| 510001 | Auto Allowance | 10,832 | - | 1,093 | - |
| 510005 | Overtime | - | 1,000 | 1,000 | 2,000 |
| 520001 | Health/Dental Insurance | 38,243 | 62,189 | 35,861 | 50,405 |
| 520005 | Disability | 1,559 | 1,962 | 1,485 | 2,148 |
| 520010 | Retirement | 58,230 | 73,583 | 55,928 | 80,576 |
| 520015 | FICA | 23,064 | 30,015 | 21,830 | 32,868 |
| 520020 | Termination Pool | 10,219 | 12,752 | 9,650 | 11,815 |
| 520025 | Workers Comp | 4,371 | 5,454 | 3,982 | 5,025 |
| Subtotal for Salaries and Wages | | \$ 452,160 | \$ 589,523 | \$ 485,530 | \$ 614,486 |
| Training & Travel | | | | | |
| 550000 | Training/Travel | \$ 4,194 | \$ 14,514 | \$ 14,514 | \$ 20,214 |
| 550005 | Mileage Reimbursement | 926 | 3,200 | 3,200 | 1,500 |
| 550010 | Transportation | 3,251 | - | 2,476 | - |
| 550015 | Lodging | 2,487 | - | 268 | - |
| 550020 | Per Diem | 1,169 | - | 657 | - |
| Subtotal for Training & Travel | | \$ 12,027 | \$ 17,714 | \$ 21,114 | \$ 21,714 |
| Current Expense | | | | | |
| 555000 | Meals/Entertainment | \$ - | \$ 557 | \$ 557 | \$ 557 |
| 610100 | Reimbursable Sales Tax | 218 | - | 211 | - |
| 620000 | Office Expense/Supplies | 401 | 500 | 784 | 500 |
| 621000 | Subscriptions | 3,597 | 12,982 | 12,982 | 12,982 |
| 624100 | Public Relations | 1,596 | 10,000 | 10,000 | 10,000 |
| 640000 | Special Supplies | 2,807 | 23,800 | 23,800 | 5,000 |
| 670000 | Contracted Services | - | 197,675 | 197,675 | 23,676 |
| Subtotal for Current Expense | | \$ 8,619 | \$ 245,514 | \$ 246,009 | \$ 52,715 |
| Debt and Equipment | | | | | |
| 761200 | Building Improvements | \$ 101 | \$ 211,800 | \$ 211,800 | \$ 57,000 |
| 765000 | Controlled Assets | 3,410 | 5,000 | 5,000 | 5,000 |
| Subtotal for Debt and Equipment | | \$ 3,511 | \$ 216,800 | \$ 216,800 | \$ 62,000 |

2024 Approved Budget (Continued)

16500000 - Culture Parks and Recreation Admin

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|-----------------------------|---------------------|------------------------|---------------------|---------------------|
| Interdepartmental | | | | | |
| 810020 | Interdept Charges Telephone | \$ 254 | \$ 359 | \$ 359 | \$ 718 |
| 810040 | Interdept Charges Computer | 237 | 884 | 884 | 1,562 |
| 810050 | Interdept Charg Risk Mgmt | 1,785 | 1,150 | 1,150 | 1,771 |
| 811500 | Administrative Services | - | 16,105 | 16,105 | 18,000 |
| Subtotal for Interdepartmental | | \$ 2,276 | \$ 18,498 | \$ 18,498 | \$ 22,051 |
| Total Expense | | \$ 478,592 | \$ 1,088,049 | \$ 987,951 | \$ 772,966 |
| Total Additions to (Uses of) Fund Balance | | \$ 1,156,395 | \$ 2,654,907 | \$ 1,213,354 | \$ 1,351,001 |

2024 Approved Budget 16505180 - Recreation

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|---|------------------------------|-------------------|---------------------|-------------------|-------------------|
| REVENUE: | | | | | |
| 440000 | Recreation Fees | \$ 64,145 | \$ 65,000 | \$ 65,000 | \$ 65,000 |
| 440056 | Soccer Fields | 15,503 | 10,000 | 10,000 | 10,000 |
| 440057 | Softball Fields | 24,725 | 14,000 | 13,500 | 14,000 |
| 440059 | Recreation Hall | 13,900 | 12,000 | 13,900 | 13,000 |
| 440060 | Basketball | 129,085 | 110,000 | 114,000 | 114,000 |
| 440062 | Sundry Revenue | 160 | - | 3,000 | 1,000 |
| 441001 | Pavilion Rental | 3,150 | 2,700 | 2,500 | 2,500 |
| 441018 | Equipment Rental Revenue | 7,230 | 5,500 | 6,500 | 6,000 |
| 450030 | Contracted Vendors Revenue | 9,710 | 5,000 | 5,000 | 5,000 |
| Total Revenue | | \$ 267,608 | \$ 224,200 | \$ 233,400 | \$ 230,500 |
| EXPENSE: | | | | | |
| Salaries and Wages | | | | | |
| 510000 | Salaries And Wages | \$ 328,534 | \$ 396,742 | \$ 366,638 | \$ 422,463 |
| 510005 | Overtime | 1,560 | - | 467 | - |
| 519900 | Allocated Salaries and Wages | (485) | - | - | - |
| 520001 | Health/Dental Insurance | 35,820 | 46,811 | 46,800 | 52,288 |
| 520005 | Disability | 651 | 734 | 632 | 801 |
| 520010 | Retirement | 24,496 | 28,213 | 23,917 | 30,477 |
| 520015 | FICA | 24,095 | 29,506 | 22,383 | 32,318 |
| 520020 | Termination Pool | 4,231 | 4,769 | 4,106 | 4,408 |
| 520025 | Workers Comp | 4,094 | 4,863 | 3,795 | 5,327 |
| Subtotal for Salaries and Wages | | \$ 422,996 | \$ 511,639 | \$ 468,739 | \$ 548,082 |
| Training & Travel | | | | | |
| 550000 | Training/Travel | \$ 1,431 | \$ 1,500 | \$ 500 | \$ 1,500 |
| 550005 | Mileage Reimbursement | 33 | - | - | - |
| Subtotal for Training & Travel | | \$ 1,464 | \$ 1,500 | \$ 500 | \$ 1,500 |
| Current Expense | | | | | |
| 555000 | Meals/Entertainment | \$ - | \$ - | \$ 87 | \$ - |
| 610100 | Reimbursable Sales Tax | 19 | - | - | - |
| 620000 | Office Expense/Supplies | 831 | 500 | 500 | 500 |
| 624205 | Bank Charges | 3,885 | 2,500 | 2,500 | 4,000 |
| 625000 | Equipment Maintenance | 10,111 | 10,000 | 6,000 | 7,500 |
| 625200 | Fuel Expense | - | - | 2,362 | 2,500 |
| 626000 | Building Maintenance | 25,366 | 15,000 | 20,976 | 27,000 |
| 627000 | Utilities | 35,642 | 70,519 | 70,519 | 60,519 |

2024 Approved Budget (Continued)

16505180 - Recreation

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|------------------------------|---------------------|---------------------|---------------------|---------------------|
| 640000 | Special Supplies | 10,654 | 13,300 | 12,300 | 13,300 |
| 641000 | League Prizes | 8,097 | 8,000 | 8,000 | 8,000 |
| 654000 | Service Fees | 2,000 | 750 | 750 | 2,000 |
| Subtotal for Current Expense | | \$ 96,605 | \$ 120,569 | \$ 123,994 | \$ 125,319 |
| Debt and Equipment | | | | | |
| 761200 | Building Improvements | \$ 31,817 | \$ 35,000 | \$ 35,000 | \$ - |
| 761400 | Improvements | 209,963 | - | - | - |
| 764000 | Capital Equipment | 35,467 | - | - | - |
| 765000 | Controlled Assets | 1,908 | - | - | 4,000 |
| Subtotal for Debt and Equipment | | \$ 279,155 | \$ 35,000 | \$ 35,000 | \$ 4,000 |
| Interdepartmental | | | | | |
| 810010 | Interdept Charges Print Copy | \$ 1,962 | \$ 1,975 | \$ 1,975 | \$ 1,985 |
| 810020 | Interdept Charges Telephone | 6,555 | 8,618 | 8,618 | 1,437 |
| 810030 | Interdept Charges Fleet | 394 | 225 | 225 | 225 |
| 810040 | Interdept Charges Computer | 2,242 | 2,774 | 2,774 | 2,779 |
| 810050 | Interdept Charg Risk Mgmt | 6,275 | 6,213 | 6,213 | 13,137 |
| 811500 | Administrative Services | - | 61,759 | 61,759 | 35,700 |
| Subtotal for Interdepartmental | | \$ 17,427 | \$ 81,565 | \$ 81,565 | \$ 55,262 |
| Total Expense | | \$ 817,648 | \$ 750,272 | \$ 709,797 | \$ 734,164 |
| Total Additions to (Uses of) Fund Balance | | \$ (550,040) | \$ (526,072) | \$ (476,397) | \$ (503,664) |

2024 Approved Budget 16510000 - Parks Admin

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|---|-------------------------|-------------------|---------------------|-------------------|-------------------|
| REVENUE: | | | | | |
| 416000 | Grants From Local Units | \$ 14,963 | \$ - | \$ - | \$ - |
| 491500 | Over/Short | 250 | - | - | - |
| Total Revenue | | \$ 15,213 | \$ - | \$ - | \$ - |
| EXPENSE: | | | | | |
| Salaries and Wages | | | | | |
| 510000 | Salaries And Wages | \$ 291,806 | \$ 336,743 | \$ 321,793 | \$ 355,357 |
| 510005 | Overtime | 3,516 | - | 1,295 | - |
| 520001 | Health/Dental Insurance | 37,684 | 43,967 | 41,808 | 46,723 |
| 520005 | Disability | 1,452 | 1,493 | 1,315 | 1,635 |
| 520010 | Retirement | 56,548 | 57,551 | 50,677 | 63,021 |
| 520015 | FICA | 21,700 | 24,973 | 19,831 | 27,185 |
| 520020 | Termination Pool | 9,438 | 9,705 | 8,547 | 8,992 |
| 520025 | Workers Comp | 4,105 | 4,538 | 3,769 | 4,939 |
| Subtotal for Salaries and Wages | | \$ 426,248 | \$ 478,970 | \$ 449,034 | \$ 507,852 |
| Training & Travel | | | | | |
| 550000 | Training/Travel | \$ 3,781 | \$ 7,500 | \$ 3,000 | \$ 5,500 |
| 550005 | Mileage Reimbursement | 814 | 1,500 | 1,500 | 1,500 |
| 550010 | Transportation | 566 | - | - | - |
| 550015 | Lodging | 1,064 | - | - | - |
| 550020 | Per Diem | 238 | - | - | - |
| Subtotal for Training & Travel | | \$ 6,463 | \$ 9,000 | \$ 4,500 | \$ 7,000 |
| Current Expense | | | | | |
| 555000 | Meals/Entertainment | \$ 26 | \$ 300 | \$ 300 | \$ 300 |
| 610100 | Reimbursable Sales Tax | 30 | - | 3 | - |
| 620000 | Office Expense/Supplies | 375 | 800 | 400 | 550 |
| 621000 | Subscriptions | 887 | 500 | 773 | 750 |
| 624205 | Bank Charges | 3,885 | 3,500 | 3,500 | 3,500 |
| 625000 | Equipment Maintenance | 63,936 | 30,000 | 30,000 | 15,000 |
| 625200 | Fuel Expense | - | - | 21,349 | 15,000 |
| 626000 | Building Maintenance | 268 | - | 18 | - |
| 630000 | Special Projects | 16,020 | 10,000 | 10,000 | 20,000 |
| 654000 | Service Fees | 2,000 | 1,000 | 1,000 | 1,000 |
| Subtotal for Current Expense | | \$ 87,427 | \$ 46,100 | \$ 67,343 | \$ 56,100 |
| Debt and Equipment | | | | | |
| 764000 | Capital Equipment | \$ 10,204 | \$ - | \$ - | \$ - |

2024 Approved Budget (Continued)

16510000 - Parks Admin

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|-----------------------------|---------------------|------------------------|---------------------|---------------------|
| Subtotal for Debt and Equipment | | \$ 10,204 | \$ - | \$ - | \$ - |
| Interdepartmental | | | | | |
| 810020 | Interdept Charges Telephone | \$ 4,136 | \$ 718 | \$ 718 | \$ 6,106 |
| 810030 | Interdept Charges Fleet | 27,279 | 25,814 | 25,814 | 10,347 |
| 810050 | Interdept Charg Risk Mgmt | 7,478 | 9,194 | 9,194 | 18,371 |
| 811500 | Administrative Services | - | 25,768 | 25,768 | 27,000 |
| Subtotal for Interdepartmental | | \$ 38,893 | \$ 61,495 | \$ 61,495 | \$ 61,824 |
| Total Expense | | \$ 569,236 | \$ 595,565 | \$ 582,372 | \$ 632,776 |
| Total Additions to (Uses of) Fund Balance | | \$ (554,023) | \$ (595,565) | \$ (582,372) | \$ (632,776) |

2024 Approved Budget

16510170 - Parks Ft Buenaventura

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|----------------------------|------------------|---------------------|------------------|------------------|
| REVENUE: | | | | | |
| 416000 | Grants From Local Units | \$ 8,070 | \$ 1,800 | \$ 1,800 | \$ 1,800 |
| 440340 | Miscellaneous Revenue | 341 | - | - | - |
| 440528 | Sponsorships | 1,000 | 1,000 | 3,000 | 1,000 |
| 441000 | Rent Revenue | 15,790 | 11,000 | 6,500 | 12,000 |
| 441002 | Event Rental | 2,844 | 3,000 | 300 | 3,000 |
| 441006 | Camp Sites | 22,701 | 22,000 | 9,500 | 22,000 |
| 441008 | Day Use | 1,065 | 850 | 600 | 850 |
| 441010 | Canoe Rental | 10 | 10 | - | 25 |
| 441012 | Ticket Sales | 13,015 | 10,000 | 2,600 | 11,000 |
| 441013 | Leagues and Classes | 4,106 | 400 | 1,700 | 1,000 |
| 441014 | Vendor Fees | 19,936 | 13,750 | 8,500 | 14,000 |
| 441018 | Equipment Rental Revenue | 285 | 285 | 165 | 400 |
| 450030 | Contracted Vendors Revenue | 7,262 | - | - | 7,200 |
| Total Revenue | | \$ 96,426 | \$ 64,095 | \$ 34,665 | \$ 74,275 |
| EXPENSE: | | | | | |
| Salaries and Wages | | | | | |
| 510000 | Salaries And Wages | \$ 21,892 | \$ 26,114 | \$ 20,996 | \$ 26,060 |
| 520015 | FICA | 1,675 | 1,946 | 1,344 | 1,994 |
| 520025 | Workers Comp | 304 | 354 | 244 | 362 |
| Subtotal for Salaries and Wages | | \$ 23,870 | \$ 28,414 | \$ 22,583 | \$ 28,416 |
| Current Expense | | | | | |
| 624205 | Bank Charges | \$ - | \$ 750 | \$ - | \$ - |
| 626000 | Building Maintenance | 6,214 | 10,000 | 10,000 | 10,000 |
| 627000 | Utilities | 11,659 | 8,502 | 11,900 | 12,752 |
| 628600 | Telephone | 61 | - | 507 | 1,450 |
| 636000 | Marketing And Promotions | - | 500 | - | - |
| 640000 | Special Supplies | 2,297 | 4,000 | 4,000 | 4,000 |
| Subtotal for Current Expense | | \$ 20,232 | \$ 23,752 | \$ 26,407 | \$ 28,202 |
| Debt and Equipment | | | | | |
| 761200 | Building Improvements | \$ 4,437 | \$ 45,563 | \$ 45,563 | \$ - |
| 761400 | Improvements | 9,367 | 25,000 | 25,000 | - |
| Subtotal for Debt and Equipment | | \$ 13,804 | \$ 70,563 | \$ 70,563 | \$ - |

2024 Approved Budget (Continued)

16510170 - Parks Ft Buenaventura

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|-----------------------------|------------------|------------------------|--------------------|------------------|
| Interdepartmental | | | | | |
| 810020 | Interdept Charges Telephone | \$ 216 | \$ 1,295 | \$ 1,295 | \$ - |
| 811500 | Administrative Services | - | 1,874 | 1,874 | 3,000 |
| Subtotal for Interdepartmental | | \$ 216 | \$ 3,169 | \$ 3,169 | \$ 3,000 |
| Total Expense | | \$ 58,123 | \$ 125,897 | \$ 122,722 | \$ 59,618 |
| Total Additions to (Uses of) Fund Balance | | \$ 38,303 | \$ (61,802) | \$ (88,057) | \$ 14,657 |

2024 Approved Budget

16510172 - Parks North Fork

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|-----------------------------|-------------------|---------------------|-------------------|-------------------|
| REVENUE: | | | | | |
| 415000 | State Grants | \$ 44,825 | \$ - | \$ - | \$ - |
| 416000 | Grants From Local Units | 11,460 | 1,000 | 1,000 | - |
| 441000 | Rent Revenue | 42,769 | 36,000 | 40,000 | 38,000 |
| 441002 | Event Rental | 12,660 | 6,000 | 11,000 | 8,500 |
| 441004 | Stall Rental | 1,035 | 550 | 400 | 400 |
| 441006 | Camp Sites | 116,267 | 95,000 | 125,000 | 110,000 |
| 441016 | Overnight Parking | 40 | 50 | 90 | 80 |
| 441018 | Equipment Rental Revenue | 290 | 250 | 400 | 400 |
| 450035 | Retail Revenue | 3,979 | 2,150 | 4,700 | 3,000 |
| Total Revenue | | \$ 233,323 | \$ 141,000 | \$ 182,590 | \$ 160,380 |
| EXPENSE: | | | | | |
| Salaries and Wages | | | | | |
| 510000 | Salaries And Wages | \$ 43,134 | \$ 52,336 | \$ 41,393 | \$ 58,340 |
| 520015 | FICA | 3,300 | 3,901 | 2,649 | 4,463 |
| 520025 | Workers Comp | 600 | 709 | 481 | 811 |
| Subtotal for Salaries and Wages | | \$ 47,033 | \$ 56,946 | \$ 44,523 | \$ 63,614 |
| Current Expense | | | | | |
| 624205 | Bank Charges | \$ 1,669 | \$ 1,500 | \$ 1,768 | \$ 2,700 |
| 626000 | Building Maintenance | 19,762 | 12,500 | 12,500 | 12,500 |
| 627000 | Utilities | 3,060 | 2,400 | 2,400 | 2,400 |
| 628600 | Telephone | 95 | - | - | 1,225 |
| 630000 | Special Projects | - | 1,000 | 1,000 | - |
| 640000 | Special Supplies | 1,307 | 2,000 | 2,000 | 2,000 |
| Subtotal for Current Expense | | \$ 25,894 | \$ 19,400 | \$ 19,668 | \$ 20,825 |
| Debt and Equipment | | | | | |
| 761200 | Building Improvements | \$ - | \$ 6,000 | \$ 6,000 | \$ - |
| 761400 | Improvements | 154,090 | 25,000 | 25,000 | 20,000 |
| 765000 | Controlled Assets | 1,100 | 2,000 | 2,000 | 2,000 |
| Subtotal for Debt and Equipment | | \$ 155,190 | \$ 33,000 | \$ 33,000 | \$ 22,000 |
| Interdepartmental | | | | | |
| 810020 | Interdept Charges Telephone | \$ 192 | \$ 1,154 | \$ 1,154 | \$ - |
| 811500 | Administrative Services | - | 5,388 | 5,388 | 7,300 |
| Subtotal for Interdepartmental | | \$ 192 | \$ 6,542 | \$ 6,542 | \$ 7,300 |
| Total Expense | | \$ 228,310 | \$ 115,887 | \$ 103,733 | \$ 113,739 |
| Total Additions to (Uses of) Fund Balance | | \$ 5,013 | \$ 25,113 | \$ 78,857 | \$ 46,641 |

2024 Approved Budget

16510174 - Parks Weber Memorial

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|-----------------------------|-------------------|---------------------|-------------------|-------------------|
| REVENUE: | | | | | |
| 440340 | Miscellaneous Revenue | \$ 3,000 | \$ - | \$ - | \$ - |
| 441000 | Rent Revenue | 36,201 | 13,500 | 39,000 | 40,000 |
| 441002 | Event Rental | 9,520 | 7,000 | - | - |
| 441006 | Camp Sites | 69,219 | 75,000 | 75,000 | 75,000 |
| 441016 | Overnight Parking | 120 | 125 | 50 | 100 |
| 450035 | Retail Revenue | 1,791 | 1,500 | 2,700 | 2,000 |
| Total Revenue | | \$ 119,852 | \$ 97,125 | \$ 116,750 | \$ 117,100 |
| EXPENSE: | | | | | |
| Salaries and Wages | | | | | |
| 510000 | Salaries And Wages | \$ 23,478 | \$ 25,500 | \$ 23,951 | \$ 28,474 |
| 520015 | FICA | 1,796 | 1,900 | 1,533 | 2,178 |
| 520025 | Workers Comp | 326 | 345 | 278 | 396 |
| Subtotal for Salaries and Wages | | \$ 25,601 | \$ 27,745 | \$ 25,762 | \$ 31,049 |
| Training & Travel | | | | | |
| 550005 | Mileage Reimbursement | \$ - | \$ 800 | \$ 800 | \$ 800 |
| Subtotal for Training & Travel | | \$ - | \$ 800 | \$ 800 | \$ 800 |
| Current Expense | | | | | |
| 624205 | Bank Charges | \$ 918 | \$ 750 | \$ 750 | \$ 1,250 |
| 626000 | Building Maintenance | 7,219 | 10,000 | 10,000 | 10,000 |
| 627000 | Utilities | 5,678 | 3,500 | 5,700 | 5,700 |
| 628600 | Telephone | 45 | - | 274 | 560 |
| 640000 | Special Supplies | 734 | 1,000 | 1,000 | 1,000 |
| Subtotal for Current Expense | | \$ 14,594 | \$ 15,250 | \$ 17,724 | \$ 18,510 |
| Debt and Equipment | | | | | |
| 761400 | Improvements | \$ 6,317 | \$ 3,000 | \$ - | \$ - |
| 765000 | Controlled Assets | - | 1,100 | 1,100 | 1,100 |
| Subtotal for Debt and Equipment | | \$ 6,317 | \$ 4,100 | \$ 1,100 | \$ 1,100 |
| Interdepartmental | | | | | |
| 810020 | Interdept Charges Telephone | \$ 90 | \$ 539 | \$ 539 | \$ - |
| 811500 | Administrative Services | - | 2,055 | 2,055 | 2,700 |
| Subtotal for Interdepartmental | | \$ 90 | \$ 2,594 | \$ 2,594 | \$ 2,700 |
| Total Expense | | \$ 46,602 | \$ 50,489 | \$ 47,980 | \$ 54,159 |
| Total Additions to (Uses of) Fund Balance | | \$ 73,250 | \$ 46,636 | \$ 68,770 | \$ 62,941 |

2024 Approved Budget

16510175 - Pineview Dam

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|-------------------------|------------------|---------------------|------------------|------------------|
| REVENUE: | | | | | |
| 440340 | Miscellaneous Revenue | \$ 31,373 | \$ - | \$ 30,000 | \$ 30,000 |
| 440540 | Parking Revenue | - | 18,000 | - | - |
| Total Revenue | | \$ 31,373 | \$ 18,000 | \$ 30,000 | \$ 30,000 |
| EXPENSE: | | | | | |
| Current Expense | | | | | |
| 626000 | Building Maintenance | \$ 4,335 | \$ 6,000 | \$ 4,500 | \$ 6,000 |
| Subtotal for Current Expense | | \$ 4,335 | \$ 6,000 | \$ 4,500 | \$ 6,000 |
| Interdepartmental | | | | | |
| 811500 | Administrative Services | \$ - | \$ 124 | \$ 124 | \$ 100 |
| Subtotal for Interdepartmental | | \$ - | \$ 124 | \$ 124 | \$ 100 |
| Total Expense | | \$ 4,335 | \$ 6,124 | \$ 4,624 | \$ 6,100 |
| Total Additions to (Uses of) Fund Balance | | \$ 27,038 | \$ 11,876 | \$ 25,376 | \$ 23,900 |

2024 Approved Budget

16510176 - Observatory Park

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|---|--------------------------|-------------------|---------------------|-------------------|-------------------|
| REVENUE: | | | | | |
| 440528 | Sponsorships | \$ 22,700 | \$ 18,000 | \$ 18,500 | \$ 18,500 |
| 441002 | Event Rental | - | 2,000 | 2,900 | 2,400 |
| 441012 | Ticket Sales | 92,634 | 87,000 | 92,500 | 90,000 |
| 441013 | Leagues and Classes | 31,525 | 27,000 | 28,000 | 28,000 |
| 441014 | Vendor Fees | 19,151 | 19,000 | 19,000 | 19,000 |
| 441018 | Equipment Rental Revenue | 5,014 | 6,700 | 4,500 | 5,000 |
| 450035 | Retail Revenue | 5,793 | 5,500 | 5,900 | 5,600 |
| Total Revenue | | \$ 176,816 | \$ 165,200 | \$ 171,300 | \$ 168,500 |
| EXPENSE: | | | | | |
| Salaries and Wages | | | | | |
| 510000 | Salaries And Wages | \$ 136,725 | \$ 159,705 | \$ 159,493 | \$ 166,560 |
| 520001 | Health/Dental Insurance | 13,936 | 16,465 | 16,465 | 17,391 |
| 520005 | Disability | 328 | 339 | 300 | 372 |
| 520010 | Retirement | 13,217 | 13,554 | 11,994 | 14,841 |
| 520015 | FICA | 10,388 | 11,874 | 10,009 | 12,742 |
| 520020 | Termination Pool | 2,130 | 2,206 | 1,952 | 2,044 |
| 520025 | Workers Comp | 1,928 | 2,158 | 1,854 | 2,315 |
| Subtotal for Salaries and Wages | | \$ 178,651 | \$ 206,301 | \$ 202,068 | \$ 216,264 |
| Training & Travel | | | | | |
| 550000 | Training/Travel | \$ 198 | \$ 1,250 | \$ 1,250 | \$ 1,250 |
| Subtotal for Training & Travel | | \$ 198 | \$ 1,250 | \$ 1,250 | \$ 1,250 |
| Current Expense | | | | | |
| 610100 | Reimbursable Sales Tax | \$ 9 | \$ - | \$ - | \$ - |
| 620000 | Office Expense/Supplies | 1,660 | 2,000 | 2,000 | 2,000 |
| 621000 | Subscriptions | 673 | 1,000 | 1,000 | 1,000 |
| 624205 | Bank Charges | 3,804 | 3,100 | 3,100 | 3,400 |
| 625000 | Equipment Maintenance | 974 | 2,750 | 2,750 | 2,750 |
| 625200 | Fuel Expense | - | - | 2,366 | 2,400 |
| 626000 | Building Maintenance | 18,599 | 15,250 | 18,850 | 18,850 |
| 627000 | Utilities | 16,907 | 29,600 | 20,000 | 20,000 |
| 628000 | Telephone | - | - | 3,600 | 3,600 |
| 636000 | Marketing And Promotions | - | 500 | 500 | 500 |
| 640000 | Special Supplies | 31,735 | 30,000 | 28,500 | 30,000 |
| 640034 | Pro Shop Inventory | 1,337 | 1,500 | - | - |
| 641000 | League Prizes | 2,934 | 1,500 | 3,500 | 3,000 |

2024 Approved Budget (Continued)

16510176 - Observatory Park

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|-----------------------------|--------------------|---------------------|---------------------|---------------------|
| 641500 | Tournament Prizes | 1,331 | 1,500 | 1,500 | 1,500 |
| Subtotal for Current Expense | | \$ 79,963 | \$ 88,700 | \$ 87,666 | \$ 89,000 |
| Debt and Equipment | | | | | |
| 765000 | Controlled Assets | \$ - | \$ 1,000 | \$ 2,439 | \$ 1,000 |
| Subtotal for Debt and Equipment | | \$ - | \$ 1,000 | \$ 2,439 | \$ 1,000 |
| Interdepartmental | | | | | |
| 810020 | Interdept Charges Telephone | \$ 346 | \$ 2,076 | \$ 2,076 | \$ 718 |
| 810030 | Interdept Charges Fleet | 225 | 225 | 225 | 225 |
| 810050 | Interdept Charg Risk Mgmt | 4,125 | 966 | 966 | - |
| 811500 | Administrative Services | - | 9,949 | 9,949 | 12,200 |
| Subtotal for Interdepartmental | | \$ 4,696 | \$ 13,216 | \$ 13,216 | \$ 13,143 |
| Total Expense | | \$ 263,508 | \$ 310,467 | \$ 306,638 | \$ 320,658 |
| Total Additions to (Uses of) Fund Balance | | \$ (86,692) | \$ (145,267) | \$ (135,338) | \$ (152,158) |

2024 Approved Budget

16560000 - Gun Range

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|---|-------------------------|-------------------|---------------------|-------------------|-------------------|
| REVENUE: | | | | | |
| 415000 | State Grants | \$ - | \$ - | \$ 18,000 | \$ - |
| 416000 | Grants From Local Units | - | 32,963 | 32,963 | - |
| 430050 | Service Fees | 116,381 | 97,500 | 116,000 | 112,000 |
| 432000 | Other Fees | 96,376 | 72,500 | 72,500 | 72,500 |
| 440528 | Sponsorships | 1,000 | 2,000 | 2,000 | 2,000 |
| 440544 | Retail Revenue | 67,550 | 45,000 | 54,000 | 50,000 |
| 440546 | Miscellaneous Revenue | 13,547 | 8,000 | 18,500 | 12,500 |
| 441002 | Event Rental | 10,690 | 9,000 | 10,600 | 10,000 |
| 441014 | Vendor Fees | 7,922 | 8,000 | 4,000 | 5,500 |
| 491500 | Over/Short | (115) | - | - | - |
| Total Revenue | | \$ 313,351 | \$ 274,963 | \$ 328,563 | \$ 264,500 |
| EXPENSE: | | | | | |
| Salaries and Wages | | | | | |
| 510000 | Salaries And Wages | \$ 170,592 | \$ 195,980 | \$ 187,508 | \$ 206,384 |
| 510005 | Overtime | 125 | - | 154 | - |
| 520001 | Health/Dental Insurance | 40,362 | 44,204 | 44,204 | 57,732 |
| 520005 | Disability | 802 | 853 | 737 | 934 |
| 520010 | Retirement | 30,757 | 32,341 | 27,944 | 35,413 |
| 520015 | FICA | 12,120 | 14,108 | 11,132 | 15,788 |
| 520020 | Termination Pool | 5,213 | 5,546 | 4,791 | 5,138 |
| 520025 | Workers Comp | 952 | 1,026 | 855 | 1,185 |
| Subtotal for Salaries and Wages | | \$ 260,924 | \$ 294,059 | \$ 277,325 | \$ 322,576 |
| Training & Travel | | | | | |
| 550000 | Training/Travel | \$ 584 | \$ 2,000 | \$ 400 | \$ 2,000 |
| Subtotal for Training & Travel | | \$ 584 | \$ 2,000 | \$ 400 | \$ 2,000 |
| Current Expense | | | | | |
| 555000 | Meals/Entertainment | \$ 3,315 | \$ 3,000 | \$ 3,000 | \$ 3,000 |
| 610000 | Purchasing Card | - | - | 64 | - |
| 610100 | Reimbursable Sales Tax | 87 | - | - | - |
| 620000 | Office Expense/Supplies | 2,537 | 2,500 | 2,500 | 2,500 |
| 624205 | Bank Charges | 6,088 | 4,000 | 4,698 | 6,000 |
| 625000 | Equipment Maintenance | 8,295 | 5,000 | 5,000 | 5,000 |
| 625200 | Fuel Expense | - | - | 1,497 | 1,900 |
| 626000 | Building Maintenance | 16,475 | 16,000 | 16,000 | 19,600 |
| 627000 | Utilities | 32,328 | 26,000 | 29,008 | 36,000 |

2024 Approved Budget (Continued)

16560000 - Gun Range

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|-----------------------------|---------------------|---------------------|---------------------|---------------------|
| 628000 | Telephone | 287 | 3,600 | 3,600 | 3,600 |
| 640000 | Special Supplies | 20,501 | 15,000 | 8,000 | 15,000 |
| 640022 | Quartermaster | 3,346 | 4,000 | 4,427 | 4,000 |
| 640034 | Pro Shop Inventory | 15,307 | 16,000 | 12,000 | 14,500 |
| 640036 | Cleaning Supplies | 4,304 | 3,500 | 3,500 | 3,500 |
| Subtotal for Current Expense | | \$ 112,870 | \$ 98,600 | \$ 93,294 | \$ 114,600 |
| Debt and Equipment | | | | | |
| 761200 | Building Improvements | \$ 19,148 | \$ 36,963 | \$ 34,000 | \$ - |
| 764000 | Capital Equipment | 9,910 | - | - | - |
| 765000 | Controlled Assets | 5,629 | 5,000 | 1,500 | 5,000 |
| Subtotal for Debt and Equipment | | \$ 34,688 | \$ 41,963 | \$ 35,500 | \$ 5,000 |
| Interdepartmental | | | | | |
| 810020 | Interdept Charges Telephone | \$ 2,048 | \$ 1,796 | \$ 1,796 | \$ 1,796 |
| 810030 | Interdept Charges Fleet | 450 | 450 | 450 | 450 |
| 810040 | Interdept Charges Computer | 1,425 | 1,662 | 1,662 | 1,368 |
| 810050 | Interdept Chrg Risk Mgmt | 9,606 | 8,647 | 8,647 | 12,352 |
| 811500 | Administrative Services | - | 13,681 | 13,681 | 14,900 |
| Subtotal for Interdepartmental | | \$ 13,529 | \$ 26,236 | \$ 26,236 | \$ 30,866 |
| Total Expense | | \$ 422,596 | \$ 462,857 | \$ 432,754 | \$ 475,043 |
| Total Additions to (Uses of) Fund Balance | | \$ (109,245) | \$ (187,894) | \$ (104,191) | \$ (210,543) |

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.

2024 Approved Budget by Fund Library Fund

| | 2022 Actual | 2023 Estimated | 2024 Approved |
|---|----------------------|----------------------|----------------------|
| REVENUE: | | | |
| Taxes and Other Revenue | | | |
| Charges For Services | \$ 130,043 | \$ 133,000 | \$ 143,000 |
| Intergovernmental | 64,887 | 32,551 | 32,551 |
| License And Fees | 676,266 | 656,000 | 656,000 |
| Other Financing | 57,727 | 91,988 | 85,000 |
| Taxes | 12,798,990 | 13,104,300 | 14,437,000 |
| Taxes and Other Revenue | \$ 13,727,913 | \$ 14,017,839 | \$ 15,353,551 |
| Total Revenue | \$ 13,727,913 | \$ 14,017,839 | \$ 15,353,551 |
| EXPENSE: | | | |
| Library Services | | | |
| Library | \$ 12,770,380 | \$ 13,812,364 | \$ 15,520,399 |
| Library Services | \$ 12,770,380 | \$ 13,812,364 | \$ 15,520,399 |
| Total Expense | \$ 12,770,380 | \$ 13,812,364 | \$ 15,520,399 |
| Library Fund - Additions to (Uses of) Fund Balance | \$ 957,533 | \$ 205,475 | \$ (166,848) |

2024 Approved Budget 20600000 - Library System

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|---|------------------------------|----------------------|----------------------|----------------------|----------------------|
| REVENUE: | | | | | |
| 401000 | Current Property Taxes | \$ 12,474,119 | \$ 12,847,812 | \$ 12,828,300 | \$ 14,161,000 |
| 401005 | Interest on Current Prop Tax | 27,073 | - | - | - |
| 401010 | Delinquent Taxes | 289,131 | 309,000 | 266,000 | 266,000 |
| 401020 | Interest On Delinquent Taxes | 8,668 | 10,000 | 10,000 | 10,000 |
| 410000 | Federal Grants | 27,687 | - | - | - |
| 415000 | State Grants | 33,160 | 45,405 | 32,551 | 32,551 |
| 416000 | Grants From Local Units | 4,040 | 4,040 | - | - |
| 420000 | Registered Vehicle Fees | 676,266 | 644,000 | 656,000 | 656,000 |
| 432052 | Book Replacement Fees | 31,069 | 34,500 | 32,000 | 34,000 |
| 441000 | Rent Revenue | 1,600 | 18,000 | 3,000 | 5,000 |
| 441005 | Meeting Room Rent | 22,174 | 28,000 | 18,000 | 22,000 |
| 445000 | Fines And Fees | 75,200 | 80,000 | 80,000 | 82,000 |
| 491000 | Sundry Revenue | 57,687 | 79,500 | 82,000 | 84,000 |
| 491500 | Over/Short | 39 | - | (12) | - |
| 497500 | Interest | - | 10,000 | 10,000 | 1,000 |
| Total Revenue | | \$ 13,727,913 | \$ 14,110,257 | \$ 14,017,839 | \$ 15,353,551 |
| EXPENSE: | | | | | |
| Salaries and Wages | | | | | |
| 510000 | Salaries And Wages | \$ 6,116,735 | \$ 7,071,349 | \$ 6,719,790 | \$ 7,481,782 |
| 510001 | Auto Allowance | 6,620 | - | 668 | - |
| 510005 | Overtime | 718 | - | 17 | 91,948 |
| 510500 | Employee Incentives | 14,410 | - | 5,673 | - |
| 519900 | Allocated Salaries and Wages | - | (216,700) | - | - |
| 520001 | Health/Dental Insurance | 757,527 | 891,522 | 686,525 | 998,765 |
| 520005 | Disability | 29,802 | 32,785 | 27,276 | 35,804 |
| 520010 | Retirement | 1,122,442 | 1,243,598 | 1,015,595 | 1,357,536 |
| 520015 | FICA | 454,095 | 524,423 | 418,909 | 571,314 |
| 520020 | Termination Pool | 197,505 | 216,938 | 180,764 | 200,478 |
| 520025 | Workers Comp | 9,505 | 13,596 | 7,078 | 10,839 |
| Subtotal for Salaries and Wages | | \$ 8,709,358 | \$ 9,777,511 | \$ 9,062,296 | \$ 10,748,467 |
| Training & Travel | | | | | |
| 550000 | Training/Travel | \$ 26,271 | \$ 57,441 | \$ 30,000 | \$ 35,000 |
| 550010 | Transportation | 8,645 | - | 6,668 | 6,000 |
| 550015 | Lodging | 17,254 | - | 8,071 | 8,000 |
| Subtotal for Training & Travel | | \$ 52,170 | \$ 57,441 | \$ 44,738 | \$ 49,000 |

2024 Approved Budget (Continued)

20600000 - Library System

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|------------------------------|----------------------|----------------------|----------------------|----------------------|
| Current Expense | | | | | |
| 610100 | Reimbursable Sales Tax | \$ 66 | \$ - | \$ 72 | \$ - |
| 620000 | Office Expense/Supplies | 39,365 | 43,193 | 35,000 | 35,000 |
| 620010 | Postage | 17,375 | 24,032 | 16,000 | 16,000 |
| 624205 | Bank Charges | 5,961 | 5,006 | 5,277 | 5,277 |
| 625000 | Equipment Maintenance | 172,757 | 265,774 | 265,774 | 265,774 |
| 625100 | Vehicle Maintenance | 462 | 14,861 | 5,861 | 5,861 |
| 625200 | Fuel Expense | - | - | 9,000 | 9,000 |
| 625300 | Software Maint | 312,024 | 349,692 | 395,000 | 362,724 |
| 626000 | Building Maintenance | 441,568 | 425,974 | 431,000 | 418,742 |
| 627000 | Utilities | 375,303 | 367,314 | 380,000 | 370,237 |
| 628000 | Telephone | 18,224 | 25,466 | 28,000 | 25,466 |
| 635000 | Special Services | 212,364 | 262,805 | 262,805 | 262,805 |
| 640000 | Special Supplies | 275,843 | 323,452 | 323,452 | 323,452 |
| 699000 | Sundry | - | - | - | 303,000 |
| Subtotal for Current Expense | | \$ 1,871,313 | \$ 2,107,570 | \$ 2,157,241 | \$ 2,403,338 |
| Debt and Equipment | | | | | |
| 761200 | Building Improvements | \$ 199,107 | \$ 443,918 | \$ 443,918 | \$ 168,800 |
| 763000 | Software | 23,500 | - | - | - |
| 764000 | Capital Equipment | 117,365 | 194,109 | 194,109 | 167,801 |
| 765000 | Controlled Assets | 84,919 | 169,374 | 169,374 | 116,971 |
| 771000 | Library Books/Materials | 1,333,891 | 1,350,117 | 1,350,117 | 1,350,117 |
| Subtotal for Debt and Equipment | | \$ 1,758,782 | \$ 2,157,517 | \$ 2,157,517 | \$ 1,803,688 |
| Interdepartmental | | | | | |
| 810010 | Interdept Charges Print Copy | \$ 9,300 | \$ 8,996 | \$ 8,996 | \$ 8,996 |
| 810030 | Interdept Charges Fleet | 300 | 225 | 225 | 325 |
| 810050 | Interdept Charg Risk Mgmt | 160,158 | 153,502 | 153,502 | 227,284 |
| 811500 | Administrative Services | 209,000 | 227,849 | 227,849 | 279,300 |
| Subtotal for Interdepartmental | | \$ 378,757 | \$ 390,572 | \$ 390,572 | \$ 515,905 |
| Total Expense | | \$ 12,770,380 | \$ 14,490,612 | \$ 13,812,364 | \$ 15,520,399 |
| Total Additions to (Uses of) Fund Balance | | \$ 957,533 | \$ (380,355) | \$ 205,475 | \$ (166,848) |

Paramedic Fund

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

2024 Approved Budget by Fund

Paramedic Fund

| | 2022 Actual | 2023 Estimated | 2024 Approved |
|---|---------------------|---------------------|---------------------|
| REVENUE: | | | |
| Taxes and Other Revenue | | | |
| License And Fees | \$ 175,091 | \$ 170,000 | \$ 175,000 |
| Other Financing | 30,293 | 20,000 | 20,000 |
| Taxes | 3,329,206 | 3,388,500 | 3,586,000 |
| Taxes and Other Revenue | \$ 3,534,590 | \$ 3,578,500 | \$ 3,781,000 |
| Total Revenue | \$ 3,534,590 | \$ 3,578,500 | \$ 3,781,000 |
| EXPENSE: | | | |
| Public Safety | | | |
| Paramedic | \$ 3,034,168 | \$ 3,752,315 | \$ 4,100,783 |
| Public Safety | \$ 3,034,168 | \$ 3,752,315 | \$ 4,100,783 |
| Total Expense | \$ 3,034,168 | \$ 3,752,315 | \$ 4,100,783 |
| Paramedic Fund - Additions to (Uses of) Fund Balance | \$ 500,422 | \$ (173,815) | \$ (319,783) |

2024 Approved Budget

20250000 - Paramedic

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|------------------------------|---------------------|---------------------|---------------------|---------------------|
| REVENUE: | | | | | |
| 401000 | Current Property Taxes | \$ 3,237,429 | \$ 3,324,389 | \$ 3,313,500 | \$ 3,511,000 |
| 401005 | Interest on Current Prop Tax | 7,028 | - | - | - |
| 401010 | Delinquent Taxes | 82,285 | 88,000 | 72,000 | 72,000 |
| 401020 | Interest On Delinquent Taxes | 2,464 | 3,000 | 3,000 | 3,000 |
| 420000 | Registered Vehicle Fees | 175,091 | 185,000 | 170,000 | 175,000 |
| 496000 | Sale Of Fixed Assets | 1,691 | - | - | - |
| 497500 | Interest | 28,602 | 6,000 | 20,000 | 20,000 |
| Total Revenue | | \$ 3,534,590 | \$ 3,606,389 | \$ 3,578,500 | \$ 3,781,000 |
| EXPENSE: | | | | | |
| Training & Travel | | | | | |
| 550000 | Training/Travel | \$ 39,509 | \$ 58,500 | \$ 58,500 | \$ 58,500 |
| Subtotal for Training & Travel | | \$ 39,509 | \$ 58,500 | \$ 58,500 | \$ 58,500 |
| Current Expense | | | | | |
| 612000 | Approp To Other Agency | \$ 64,800 | \$ 64,800 | \$ 64,800 | \$ 64,800 |
| 625000 | Equipment Maintenance | 4,392 | 41,000 | 41,000 | 41,000 |
| 625100 | Vehicle Maintenance | 21,000 | 21,000 | 21,000 | 21,000 |
| 654000 | Service Fees | 63,659 | 144,000 | 144,000 | 144,000 |
| 670000 | Contracted Services | 2,670,419 | 3,018,683 | 3,018,683 | 3,318,683 |
| Subtotal for Current Expense | | \$ 2,824,270 | \$ 3,289,483 | \$ 3,289,483 | \$ 3,589,483 |
| Debt and Equipment | | | | | |
| 764000 | Capital Equipment | \$ 88,224 | \$ 5,919 | \$ 69,561 | \$ 420,000 |
| 765000 | Controlled Assets | 50,165 | 291,746 | 291,746 | - |
| Subtotal for Debt and Equipment | | \$ 138,389 | \$ 297,665 | \$ 361,307 | \$ 420,000 |
| Interdepartmental | | | | | |
| 811500 | Administrative Services | \$ 32,000 | \$ 43,025 | \$ 43,025 | \$ 32,800 |
| Subtotal for Interdepartmental | | \$ 32,000 | \$ 43,025 | \$ 43,025 | \$ 32,800 |
| Total Expense | | \$ 3,034,168 | \$ 3,688,673 | \$ 3,752,315 | \$ 4,100,783 |
| Total Additions to (Uses of) Fund Balance | | \$ 500,422 | \$ (82,284) | \$ (173,815) | \$ (319,783) |

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.

2024 Approved Budget by Fund Transportation Development

| | 2022 Actual | 2023 Estimated | 2024 Approved |
|---|----------------------|----------------------|------------------------|
| REVENUE: | | | |
| Taxes and Other Revenue | | | |
| License And Fees | \$ 2,273,748 | \$ 2,206,000 | \$ 2,272,000 |
| Other Financing | 810,907 | 650,000 | 550,000 |
| Taxes | 57,865,147 | 60,087,996 | 61,839,000 |
| Taxes and Other Revenue | \$ 60,949,802 | \$ 62,943,996 | \$ 64,661,000 |
| Total Revenue | \$ 60,949,802 | \$ 62,943,996 | \$ 64,661,000 |
| EXPENSE: | | | |
| Streets And Public Improvement | | | |
| Corridor Preservation | \$ 1,918,005 | \$ 2,138,000 | \$ 12,144,900 |
| Local Transportation Sales Tax | 8,530,636 | 9,857,819 | 11,158,000 |
| WACOG Sales Tax | 37,872,032 | 41,342,609 | 68,816,000 |
| Streets And Public Improvement | \$ 48,320,673 | \$ 53,338,428 | \$ 92,118,900 |
| Total Expense | \$ 48,320,673 | \$ 53,338,428 | \$ 92,118,900 |
| Transportation Development - Additions to (Uses of) Fund Balance | \$ 12,629,129 | \$ 9,605,568 | \$ (27,457,900) |

2024 Approved Budget

21305000 - WACOG Sales Tax

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|--------------------------|----------------------|----------------------|----------------------|------------------------|
| REVENUE: | | | | | |
| 405020 | Transportation Sales Tax | \$ 15,152,651 | \$ 17,242,000 | \$ 15,712,595 | \$ 16,341,000 |
| 405025 | Sales Tax Passthrough | 33,277,722 | 39,087,000 | 34,342,609 | 35,716,000 |
| 497500 | Interest | 452,755 | 175,000 | 400,000 | 300,000 |
| Total Revenue | | \$ 48,883,128 | \$ 56,504,000 | \$ 50,455,204 | \$ 52,357,000 |
| EXPENSE: | | | | | |
| Current Expense | | | | | |
| 630000 | Special Projects | \$ 4,594,310 | \$ 13,526,000 | \$ 7,000,000 | \$ 33,100,000 |
| 635070 | Transportation Services | 33,277,722 | 35,575,000 | 34,342,609 | 35,716,000 |
| Subtotal for Current Expense | | \$ 37,872,032 | \$ 49,101,000 | \$ 41,342,609 | \$ 68,816,000 |
| Total Expense | | \$ 37,872,032 | \$ 49,101,000 | \$ 41,342,609 | \$ 68,816,000 |
| Total Additions to (Uses of) Fund Balance | | \$ 11,011,096 | \$ 7,403,000 | \$ 9,112,595 | \$ (16,459,000) |

2024 Approved Budget

21310000 - Corridor Preservation

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|-------------------------|---------------------|-----------------------|---------------------|-----------------------|
| REVENUE: | | | | | |
| 420000 | Registered Vehicle Fees | \$ 2,273,748 | \$ 2,200,000 | \$ 2,206,000 | \$ 2,272,000 |
| 497500 | Interest | 232,819 | 125,000 | 125,000 | 125,000 |
| Total Revenue | | \$ 2,506,566 | \$ 2,325,000 | \$ 2,331,000 | \$ 2,397,000 |
| EXPENSE: | | | | | |
| Current Expense | | | | | |
| 630000 | Special Projects | \$ 1,782,701 | \$ 9,539,000 | \$ 2,000,000 | \$ 12,000,000 |
| Subtotal for Current Expense | | \$ 1,782,701 | \$ 9,539,000 | \$ 2,000,000 | \$ 12,000,000 |
| Interdepartmental | | | | | |
| 811500 | Administrative Services | \$ 135,304 | \$ 138,000 | \$ 138,000 | \$ 144,900 |
| Subtotal for Interdepartmental | | \$ 135,304 | \$ 138,000 | \$ 138,000 | \$ 144,900 |
| Total Expense | | \$ 1,918,005 | \$ 9,677,000 | \$ 2,138,000 | \$ 12,144,900 |
| Total Additions to (Uses of) Fund Balance | | \$ 588,562 | \$ (7,352,000) | \$ 193,000 | \$ (9,747,900) |

2024 Approved Budget

21320000 - Local Transportation Sales Tax

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|-----------------------------|---------------------|----------------------|----------------------|-----------------------|
| REVENUE: | | | | | |
| 405020 | Transportation Sales Tax | \$ 3,024,536 | \$ 3,233,000 | \$ 3,009,046 | \$ 3,129,000 |
| 405022 | Transport Sales Tax - Local | 358,291 | 381,000 | 378,746 | 394,000 |
| 405025 | Sales Tax Passthrough | 6,051,947 | 6,645,000 | 6,645,000 | 6,259,000 |
| 497500 | Interest | 125,333 | 24,000 | 125,000 | 125,000 |
| Total Revenue | | \$ 9,560,108 | \$ 10,283,000 | \$ 10,157,792 | \$ 9,907,000 |
| EXPENSE: | | | | | |
| Current Expense | | | | | |
| 612000 | Approp To Other Agency | \$ 117,176 | \$ 200,000 | \$ 202,244 | \$ - |
| 630000 | Special Projects | 1,744,317 | 2,381,829 | 2,381,829 | 2,955,000 |
| 635070 | Transportation Services | 6,051,947 | 5,625,000 | 6,645,000 | 6,259,000 |
| 670000 | Contracted Services | 2,737 | 250,000 | 250,000 | 250,000 |
| Subtotal for Current Expense | | \$ 7,916,177 | \$ 8,456,829 | \$ 9,479,073 | \$ 9,464,000 |
| Debt and Equipment | | | | | |
| 760500 | Infrastructure | \$ 256,168 | \$ - | \$ - | \$ 1,300,000 |
| Subtotal for Debt and Equipment | | \$ 256,168 | \$ - | \$ - | \$ 1,300,000 |
| Interdepartmental | | | | | |
| 850000 | Transfers To Other Funds | \$ 358,291 | \$ 371,000 | \$ 378,746 | \$ 394,000 |
| Subtotal for Interdepartmental | | \$ 358,291 | \$ 371,000 | \$ 378,746 | \$ 394,000 |
| Total Expense | | \$ 8,530,636 | \$ 8,827,829 | \$ 9,857,819 | \$ 11,158,000 |
| Total Additions to (Uses of) Fund Balance | | \$ 1,029,471 | \$ 1,455,171 | \$ 299,973 | \$ (1,251,000) |

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.

2024 Approved Budget by Fund Redevelopment Agency Fund

| | 2022 Actual | 2023 Estimated | 2024 Approved |
|--|---------------------|---------------------|---------------------|
| REVENUE: | | | |
| Taxes and Other Revenue | | | |
| Intergovernmental | \$ 562,686 | \$ 569,000 | \$ 569,000 |
| Taxes | 2,917,719 | 3,125,000 | 3,125,000 |
| Taxes and Other Revenue | \$ 3,480,406 | \$ 3,694,000 | \$ 3,694,000 |
| Total Revenue | \$ 3,480,406 | \$ 3,694,000 | \$ 3,694,000 |
| EXPENSE: | | | |
| Streets And Public Improvement | | | |
| Redevelopment Agency | \$ 3,496,606 | \$ 3,712,000 | \$ 3,862,000 |
| Streets And Public Improvement | \$ 3,496,606 | \$ 3,712,000 | \$ 3,862,000 |
| Total Expense | \$ 3,496,606 | \$ 3,712,000 | \$ 3,862,000 |
| Redevelopment Agency Fund - Additions to (Uses of) Fund Balance | \$ (16,201) | \$ (18,000) | \$ (168,000) |

2024 Approved Budget

21350000 - Redevelopment Agency

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|------------------------------|---------------------|---------------------|---------------------|---------------------|
| REVENUE: | | | | | |
| 401000 | Current Property Taxes | \$ 2,915,915 | \$ 2,865,000 | \$ 3,125,000 | \$ 3,125,000 |
| 401005 | Interest on Current Prop Tax | 1,804 | - | - | - |
| 416000 | Grants From Local Units | 562,686 | 535,000 | 569,000 | 569,000 |
| Total Revenue | | \$ 3,480,406 | \$ 3,400,000 | \$ 3,694,000 | \$ 3,694,000 |
| EXPENSE: | | | | | |
| Current Expense | | | | | |
| 615000 | Administrative Fees | \$ 17,447 | \$ 16,970 | \$ 17,850 | \$ 17,850 |
| 653000 | Incentive Payments | 854,905 | 831,675 | 875,000 | 875,000 |
| 670000 | Contracted Services | - | - | - | 150,000 |
| 685000 | Contributions | 2,624,254 | 2,574,000 | 2,819,150 | 2,819,150 |
| Subtotal for Current Expense | | \$ 3,496,606 | \$ 3,422,645 | \$ 3,712,000 | \$ 3,862,000 |
| Total Expense | | \$ 3,496,606 | \$ 3,422,645 | \$ 3,712,000 | \$ 3,862,000 |
| Total Additions to (Uses of) Fund Balance | | \$ (16,201) | \$ (22,645) | \$ (18,000) | \$ (168,000) |

Impact Fees Fund

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

2024 Approved Budget by Fund Impact Fees

| | 2022 Actual | 2023 Estimated | 2024 Approved |
|--|---------------------|---------------------|-----------------------|
| REVENUE: | | | |
| Taxes and Other Revenue | | | |
| License And Fees | \$ 1,330,502 | \$ 935,000 | \$ 935,000 |
| Other Financing | 62,080 | 6,200 | 6,200 |
| Taxes and Other Revenue | \$ 1,392,583 | \$ 941,200 | \$ 941,200 |
| Total Revenue | \$ 1,392,583 | \$ 941,200 | \$ 941,200 |
| EXPENSE: | | | |
| Streets And Public Improvement | | | |
| Stormwater Development | \$ 26,552 | \$ 266,346 | \$ 1,213,000 |
| Trails Development | - | 575,000 | 300,000 |
| Transportation Mitigation | 71,135 | 829,042 | 690,000 |
| Wastewater Development | 13,488 | 3,000 | 3,000 |
| Streets And Public Improvement | \$ 111,174 | \$ 1,673,388 | \$ 2,206,000 |
| Total Expense | \$ 111,174 | \$ 1,673,388 | \$ 2,206,000 |
| Impact Fees - Additions to (Uses of) Fund Balance | \$ 1,281,408 | \$ (732,188) | \$ (1,264,800) |

2024 Approved Budget

22440255 - Trails Development Lower

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|------------------|-------------------|---------------------|---------------------|---------------------|
| REVENUE: | | | | | |
| 423030 | Impact Fees | \$ 143,100 | \$ 90,000 | \$ 65,000 | \$ 65,000 |
| 497500 | Interest | 6,327 | 1,300 | - | - |
| Total Revenue | | \$ 149,427 | \$ 91,300 | \$ 65,000 | \$ 65,000 |
| EXPENSE: | | | | | |
| Current Expense | | | | | |
| 630000 | Special Projects | \$ - | \$ 300,000 | \$ 100,000 | \$ 100,000 |
| Subtotal for Current Expense | | \$ - | \$ 300,000 | \$ 100,000 | \$ 100,000 |
| Debt and Equipment | | | | | |
| 760500 | Infrastructure | \$ - | \$ 125,000 | \$ 125,000 | \$ 100,000 |
| Subtotal for Debt and Equipment | | \$ - | \$ 125,000 | \$ 125,000 | \$ 100,000 |
| Total Expense | | \$ - | \$ 425,000 | \$ 225,000 | \$ 200,000 |
| Total Additions to (Uses of) Fund Balance | | \$ 149,427 | \$ (333,700) | \$ (160,000) | \$ (135,000) |

2024 Approved Budget

22440265 - Trails Development Upper

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|------------------|-------------------|---------------------|---------------------|-------------------|
| REVENUE: | | | | | |
| 423030 | Impact Fees | \$ 188,012 | \$ 166,000 | \$ 140,000 | \$ 140,000 |
| 497500 | Interest | 10,129 | 1,800 | - | - |
| Total Revenue | | \$ 198,141 | \$ 167,800 | \$ 140,000 | \$ 140,000 |
| EXPENSE: | | | | | |
| Current Expense | | | | | |
| 630000 | Special Projects | \$ - | \$ 350,000 | \$ 350,000 | \$ 100,000 |
| Subtotal for Current Expense | | \$ - | \$ 350,000 | \$ 350,000 | \$ 100,000 |
| Total Expense | | \$ - | \$ 350,000 | \$ 350,000 | \$ 100,000 |
| Total Additions to (Uses of) Fund Balance | | \$ 198,141 | \$ (182,200) | \$ (210,000) | \$ 40,000 |

2024 Approved Budget

22442255 - Storm Water Lower

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|------------------|-------------------|---------------------|-------------------|---------------------|
| REVENUE: | | | | | |
| 423030 | Impact Fees | \$ 294,554 | \$ 135,000 | \$ 220,000 | \$ 230,000 |
| 497500 | Interest | 9,034 | 1,300 | - | - |
| Total Revenue | | \$ 303,588 | \$ 136,300 | \$ 220,000 | \$ 230,000 |
| EXPENSE: | | | | | |
| Current Expense | | | | | |
| 630000 | Special Projects | \$ - | \$ - | \$ 721 | \$ - |
| 630060 | Consultants | 589 | - | 3,883 | 3,000 |
| Subtotal for Current Expense | | \$ 589 | \$ - | \$ 4,604 | \$ 3,000 |
| Debt and Equipment | | | | | |
| 760500 | Infrastructure | \$ - | \$ 85,000 | \$ 221,742 | \$ - |
| 761400 | Improvements | - | - | - | 400,000 |
| Subtotal for Debt and Equipment | | \$ - | \$ 85,000 | \$ 221,742 | \$ 400,000 |
| Total Expense | | \$ 589 | \$ 85,000 | \$ 226,346 | \$ 403,000 |
| Total Additions to (Uses of) Fund Balance | | \$ 302,999 | \$ 51,300 | \$ (6,346) | \$ (173,000) |

2024 Approved Budget

22442265 - Storm Water Upper

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|------------------|-------------------|------------------------|-------------------|---------------------|
| REVENUE: | | | | | |
| 423030 | Impact Fees | \$ 135,476 | \$ 90,000 | \$ 90,000 | \$ 90,000 |
| 497500 | Interest | 14,273 | 1,500 | 1,500 | 1,500 |
| Total Revenue | | \$ 149,748 | \$ 91,500 | \$ 91,500 | \$ 91,500 |
| EXPENSE: | | | | | |
| Current Expense | | | | | |
| 630000 | Special Projects | \$ 11,085 | \$ 50,000 | \$ 10,000 | \$ 10,000 |
| Subtotal for Current Expense | | \$ 11,085 | \$ 50,000 | \$ 10,000 | \$ 10,000 |
| Debt and Equipment | | | | | |
| 760500 | Infrastructure | \$ 14,878 | \$ 825,000 | \$ 30,000 | \$ 800,000 |
| Subtotal for Debt and Equipment | | \$ 14,878 | \$ 825,000 | \$ 30,000 | \$ 800,000 |
| Total Expense | | \$ 25,963 | \$ 875,000 | \$ 40,000 | \$ 810,000 |
| Total Additions to (Uses of) Fund Balance | | \$ 123,785 | \$ (783,500) | \$ 51,500 | \$ (718,500) |

2024 Approved Budget

22444255 - Waste Water Lower

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|----------------|------------------|---------------------|------------------|------------------|
| REVENUE: | | | | | |
| 423030 | Impact Fees | \$ 67,664 | \$ 50,000 | \$ 10,000 | \$ 10,000 |
| 497500 | Interest | - | 700 | 700 | 700 |
| Total Revenue | | \$ 67,664 | \$ 50,700 | \$ 10,700 | \$ 10,700 |
| EXPENSE: | | | | | |
| Current Expense | | | | | |
| 630060 | Consultants | \$ 7,920 | \$ 3,000 | \$ 3,000 | \$ 3,000 |
| Subtotal for Current Expense | | \$ 7,920 | \$ 3,000 | \$ 3,000 | \$ 3,000 |
| Debt and Equipment | | | | | |
| 760500 | Infrastructure | \$ 5,568 | \$ - | \$ - | \$ - |
| Subtotal for Debt and Equipment | | \$ 5,568 | \$ - | \$ - | \$ - |
| Total Expense | | \$ 13,488 | \$ 3,000 | \$ 3,000 | \$ 3,000 |
| Total Additions to (Uses of) Fund Balance | | \$ 54,176 | \$ 47,700 | \$ 7,700 | \$ 7,700 |

2024 Approved Budget

22446255 - Transport Lower

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|------------------|-------------------|---------------------|-------------------|---------------------|
| REVENUE: | | | | | |
| 423030 | Impact Fees | \$ 314,887 | \$ 300,000 | \$ 300,000 | \$ 300,000 |
| 497500 | Interest | 11,282 | 4,000 | 4,000 | 4,000 |
| Total Revenue | | \$ 326,169 | \$ 304,000 | \$ 304,000 | \$ 304,000 |
| EXPENSE: | | | | | |
| Current Expense | | | | | |
| 630000 | Special Projects | \$ 71,135 | \$ 150,000 | \$ 150,000 | \$ 150,000 |
| 630060 | Consultants | - | - | 4,042 | - |
| Subtotal for Current Expense | | \$ 71,135 | \$ 150,000 | \$ 154,042 | \$ 150,000 |
| Debt and Equipment | | | | | |
| 760500 | Infrastructure | \$ - | \$ 450,000 | \$ - | \$ - |
| 761400 | Improvements | - | - | - | 450,000 |
| Subtotal for Debt and Equipment | | \$ - | \$ 450,000 | \$ - | \$ 450,000 |
| Total Expense | | \$ 71,135 | \$ 600,000 | \$ 154,042 | \$ 600,000 |
| Total Additions to (Uses of) Fund Balance | | \$ 255,035 | \$ (296,000) | \$ 149,958 | \$ (296,000) |

2024 Approved Budget

22446265 - Transport Upper

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|------------------|-------------------|---------------------|---------------------|-------------------|
| REVENUE: | | | | | |
| 423030 | Impact Fees | \$ 186,810 | \$ 150,000 | \$ 110,000 | \$ 100,000 |
| 497500 | Interest | 11,036 | 2,000 | - | - |
| Total Revenue | | \$ 197,845 | \$ 152,000 | \$ 110,000 | \$ 100,000 |
| EXPENSE: | | | | | |
| Current Expense | | | | | |
| 630000 | Special Projects | \$ - | \$ 150,000 | \$ 150,000 | \$ - |
| Subtotal for Current Expense | | \$ - | \$ 150,000 | \$ 150,000 | \$ - |
| Debt and Equipment | | | | | |
| 760500 | Infrastructure | \$ - | \$ 525,000 | \$ 525,000 | \$ - |
| 761400 | Improvements | - | - | - | 90,000 |
| Subtotal for Debt and Equipment | | \$ - | \$ 525,000 | \$ 525,000 | \$ 90,000 |
| Total Expense | | \$ - | \$ 675,000 | \$ 675,000 | \$ 90,000 |
| Total Additions to (Uses of) Fund Balance | | \$ 197,845 | \$ (523,000) | \$ (565,000) | \$ 10,000 |

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.

2024 Approved Budget by Fund Federal Grants

| | 2022 Actual | 2023 Estimated | 2024 Approved |
|---|---------------------|---------------------|-----------------------|
| REVENUE: | | | |
| Taxes and Other Revenue | | | |
| Charges For Services | \$ 1,218,730 | \$ 2,518,000 | \$ 1,390,000 |
| Intergovernmental | 336,440 | 5,050,000 | 25,950,000 |
| Taxes and Other Revenue | \$ 1,555,170 | \$ 7,568,000 | \$ 27,340,000 |
| Total Revenue | \$ 1,555,170 | \$ 7,568,000 | \$ 27,340,000 |
| EXPENSE: | | | |
| Streets and Public Improvements | | | |
| Federal Grants | \$ 336,440 | \$ 5,142,269 | \$ 29,180,000 |
| Streets and Public Improvements | \$ 336,440 | \$ 5,142,269 | \$ 29,180,000 |
| Total Expense | \$ 336,440 | \$ 5,142,269 | \$ 29,180,000 |
| Federal Grants - Additions to (Uses of) Fund Balance | \$ 1,218,730 | \$ 2,425,731 | \$ (1,840,000) |

2024 Approved Budget

24850000 - Federal Grants Fund

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|-------------------------|---------------------|----------------------|---------------------|-----------------------|
| REVENUE: | | | | | |
| 410000 | Federal Grants | \$ 336,440 | \$ 25,000,000 | \$ 5,000,000 | \$ 25,000,000 |
| 416000 | Grants From Local Units | - | - | 50,000 | 950,000 |
| 445000 | Fines And Fees | 1,218,730 | - | 2,518,000 | 1,390,000 |
| Total Revenue | | \$ 1,555,170 | \$ 25,000,000 | \$ 7,568,000 | \$ 27,340,000 |
| EXPENSE: | | | | | |
| Current Expense | | | | | |
| 625300 | Software Maint | \$ - | \$ 35,000 | \$ - | \$ 35,000 |
| 630000 | Special Projects | 303,033 | 25,000,000 | 5,000,000 | 25,000,000 |
| 670000 | Contracted Services | - | - | 103,688 | 145,000 |
| Subtotal for Current Expense | | \$ 303,033 | \$ 25,035,000 | \$ 5,103,688 | \$ 25,180,000 |
| Debt and Equipment | | | | | |
| 761000 | Construction Project | \$ 2,157 | \$ - | \$ - | \$ - |
| 761200 | Building Improvements | - | - | 9,865 | 4,000,000 |
| 763000 | Software | 31,250 | - | 28,715 | - |
| Subtotal for Debt and Equipment | | \$ 33,407 | \$ - | \$ 38,581 | \$ 4,000,000 |
| Total Expense | | \$ 336,440 | \$ 25,035,000 | \$ 5,142,269 | \$ 29,180,000 |
| Total Additions to (Uses of) Fund Balance | | \$ 1,218,730 | \$ (35,000) | \$ 2,425,731 | \$ (1,840,000) |

Municipal Services Fund

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

2024 Approved Budget by Fund Municipal Service Fund

| | 2022 Actual | 2023 Estimated | 2024 Approved |
|---|----------------------|----------------------|----------------------|
| REVENUE: | | | |
| Taxes and Other Revenue | | | |
| Charges For Services | \$ 1,712,269 | \$ 1,171,597 | \$ 1,323,000 |
| Intergovernmental | 2,222,534 | 2,376,884 | 2,371,200 |
| License And Fees | 1,653,078 | 1,190,650 | 1,194,000 |
| Other Financing | 465,893 | 428,746 | 444,000 |
| Taxes | 4,932,117 | 5,172,531 | 5,364,000 |
| Taxes and Other Revenue | \$ 10,985,891 | \$ 10,340,408 | \$ 10,696,200 |
| Total Revenue | \$ 10,985,891 | \$ 10,340,408 | \$ 10,696,200 |
| EXPENSE: | | | |
| Garbage Collections | | | |
| Garbage Collections | \$ 29,261 | \$ 43,637 | \$ 38,600 |
| Garbage Collections | \$ 29,261 | \$ 43,637 | \$ 38,600 |
| General Government | | | |
| Building Inspector | \$ 851,042 | \$ 1,057,828 | \$ 1,202,612 |
| Engineering | 909,115 | 1,577,841 | 1,086,520 |
| Municipal Service Area | 1,505,140 | 1,965,905 | 2,295,436 |
| Planning | 1,423,534 | 1,519,802 | 1,656,045 |
| General Government | \$ 4,688,830 | \$ 6,121,375 | \$ 6,240,614 |
| Public Safety | | | |
| Animal Control | \$ 266,191 | \$ 272,222 | \$ 290,913 |
| Public Safety | \$ 266,191 | \$ 272,222 | \$ 290,913 |
| Streets And Public Improvement | | | |
| Road & Highways | \$ 4,318,203 | \$ 4,390,367 | \$ 4,681,713 |
| Weed Department | 152,701 | 187,301 | 209,719 |
| Streets And Public Improvement | \$ 4,470,905 | \$ 4,577,667 | \$ 4,891,432 |
| Total Expense | \$ 9,455,187 | \$ 11,014,901 | \$ 11,461,559 |
| Municipal Service Fund - Additions to (Uses of) Fund Balance | \$ 1,530,704 | \$ (674,493) | \$ (765,359) |

2024 Approved Budget

25155000 - Animal Control

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|----------------------------|--------------------|---------------------|--------------------|--------------------|
| REVENUE: | | | | | |
| 422030 | Animal Licenses | \$ 25,317 | \$ 30,000 | \$ 27,650 | \$ 30,000 |
| 430050 | Service Fees | 167,462 | 165,000 | 165,000 | 200,000 |
| Total Revenue | | \$ 192,779 | \$ 195,000 | \$ 192,650 | \$ 230,000 |
| EXPENSE: | | | | | |
| Salaries and Wages | | | | | |
| 510000 | Salaries And Wages | \$ 103,472 | \$ 125,555 | \$ 122,168 | \$ 131,293 |
| 510005 | Overtime | 7,471 | 10,000 | 10,000 | 10,000 |
| 520001 | Health/Dental Insurance | 24,729 | 45,474 | 16,320 | 24,959 |
| 520005 | Disability | 555 | 608 | 575 | 656 |
| 520010 | Retirement | 20,442 | 22,130 | 20,911 | 23,882 |
| 520015 | FICA | 8,185 | 9,307 | 8,605 | 10,044 |
| 520020 | Termination Pool | 3,606 | 3,954 | 3,735 | 3,611 |
| 520025 | Workers Comp | 1,542 | 1,691 | 1,597 | 1,825 |
| Subtotal for Salaries and Wages | | \$ 170,001 | \$ 218,719 | \$ 183,910 | \$ 206,270 |
| Training & Travel | | | | | |
| 550000 | Training/Travel | \$ 754 | \$ 3,000 | \$ 3,000 | \$ 3,000 |
| Subtotal for Training & Travel | | \$ 754 | \$ 3,000 | \$ 3,000 | \$ 3,000 |
| Current Expense | | | | | |
| 610100 | Reimbursable Sales Tax | \$ - | \$ - | \$ 100 | \$ - |
| 615000 | Administrative Fees | 22,481 | 25,000 | 25,000 | 25,000 |
| 620000 | Office Expense/Supplies | 1,451 | 4,000 | 4,000 | 4,000 |
| 625000 | Equipment Maintenance | 26,720 | 22,500 | 11,000 | 11,000 |
| 625200 | Fuel Expense | - | - | 11,500 | 11,500 |
| 640022 | Quartermaster | 791 | 1,500 | 1,400 | 1,500 |
| Subtotal for Current Expense | | \$ 51,442 | \$ 53,000 | \$ 53,000 | \$ 53,000 |
| Interdepartmental | | | | | |
| 810030 | Interdept Charges Fleet | \$ 26,511 | \$ 14,387 | \$ 14,387 | \$ 9,908 |
| 810040 | Interdept Charges Computer | 2,128 | 2,375 | 2,375 | 1,599 |
| 810050 | Interdept Chrg Risk Mgmt | 3,027 | 2,672 | 2,672 | 3,736 |
| 811500 | Administrative Services | 12,328 | 12,877 | 12,877 | 13,400 |
| Subtotal for Interdepartmental | | \$ 43,994 | \$ 32,311 | \$ 32,311 | \$ 28,643 |
| Total Expense | | \$ 266,191 | \$ 307,031 | \$ 272,222 | \$ 290,913 |
| Total Additions to (Uses of) Fund Balance | | \$ (73,412) | \$ (112,031) | \$ (79,572) | \$ (60,913) |

2024 Approved Budget

25402000 - Engineering

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|---|---------------------------|-------------------|---------------------|-------------------|-------------------|
| REVENUE: | | | | | |
| 410000 | Federal Grants | \$ - | \$ 350,301 | \$ 180,000 | \$ 170,000 |
| 432008 | Engineering Sales/Permits | 16,510 | 14,000 | 20,000 | 16,000 |
| 432009 | Engineering SWPP | 61,950 | 45,000 | 35,000 | 45,000 |
| 432020 | Subdivision Fees | 28,070 | 35,000 | 45,000 | 35,000 |
| 432048 | Service Fees | 84,927 | 20,000 | 24,597 | 20,000 |
| 445000 | Fines And Fees | 110,000 | 110,000 | 110,000 | 110,000 |
| 491500 | Over/Short | (0) | - | - | - |
| Total Revenue | | \$ 301,457 | \$ 574,301 | \$ 414,597 | \$ 396,000 |
| EXPENSE: | | | | | |
| Salaries and Wages | | | | | |
| 510000 | Salaries And Wages | \$ 397,697 | \$ 443,414 | \$ 442,198 | \$ 466,203 |
| 510005 | Overtime | 129 | - | 4,924 | - |
| 510500 | Employee Incentives | - | - | 450 | - |
| 520001 | Health/Dental Insurance | 70,915 | 80,688 | 65,259 | 86,863 |
| 520005 | Disability | 1,989 | 2,112 | 1,887 | 2,331 |
| 520010 | Retirement | 74,511 | 80,055 | 71,115 | 88,271 |
| 520015 | FICA | 29,184 | 32,882 | 27,554 | 35,665 |
| 520020 | Termination Pool | 12,930 | 13,733 | 12,262 | 12,821 |
| 520025 | Workers Comp | 5,530 | 5,975 | 5,244 | 6,480 |
| Subtotal for Salaries and Wages | | \$ 592,885 | \$ 658,859 | \$ 630,893 | \$ 698,633 |
| Training & Travel | | | | | |
| 550000 | Training/Travel | \$ 6,772 | \$ 6,500 | \$ 6,500 | \$ 12,000 |
| 550005 | Mileage Reimbursement | - | 1,000 | 1,000 | - |
| 550010 | Transportation | - | 350 | 350 | - |
| 550015 | Lodging | 2,722 | 6,000 | 6,000 | - |
| 550020 | Per Diem | 1,015 | 3,000 | 3,000 | - |
| Subtotal for Training & Travel | | \$ 10,509 | \$ 16,850 | \$ 16,850 | \$ 12,000 |
| Current Expense | | | | | |
| 555000 | Meals/Entertainment | \$ 720 | \$ 525 | \$ 525 | \$ 525 |
| 610100 | Reimbursable Sales Tax | 226 | - | 377 | - |
| 620000 | Office Expense/Supplies | 7,639 | 5,500 | 8,831 | 5,500 |
| 625000 | Equipment Maintenance | 14,041 | 1,000 | 2,163 | 1,000 |
| 625200 | Fuel Expense | - | - | 12,229 | - |
| 625300 | Software Maint | 7,021 | 10,000 | 10,000 | 10,000 |
| 630000 | Special Projects | 31,890 | 46,000 | 46,000 | 46,000 |

2024 Approved Budget (Continued)

25402000 - Engineering

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|------------------------------|---------------------|-----------------------|-----------------------|---------------------|
| 670000 | Contracted Services | 85,982 | 467,301 | 467,301 | 38,000 |
| 680020 | Special Item Consultants | 37,000 | - | 5,716 | - |
| Subtotal for Current Expense | | \$ 184,519 | \$ 530,326 | \$ 553,141 | \$ 101,025 |
| Debt and Equipment | | | | | |
| 760500 | Infrastructure | \$ - | \$ 195,000 | \$ 195,000 | \$ - |
| 761200 | Building Improvements | - | 50,000 | 50,000 | - |
| 761400 | Improvements | - | - | - | 150,000 |
| Subtotal for Debt and Equipment | | \$ - | \$ 245,000 | \$ 245,000 | \$ 150,000 |
| Interdepartmental | | | | | |
| 810010 | Interdept Charges Print Copy | \$ 4,594 | \$ 5,178 | \$ 5,178 | \$ 7,101 |
| 810020 | Interdept Charges Telephone | 2,475 | 2,155 | 2,155 | 1,796 |
| 810030 | Interdept Charges Fleet | 10,121 | 18,345 | 18,345 | 9,174 |
| 810040 | Interdept Charges Computer | 6,719 | 5,892 | 5,892 | 5,806 |
| 810050 | Interdept Charg Risk Mgmt | 5,736 | 6,920 | 6,920 | 6,486 |
| 811500 | Administrative Services | 91,556 | 93,466 | 93,466 | 94,500 |
| Subtotal for Interdepartmental | | \$ 121,201 | \$ 131,956 | \$ 131,956 | \$ 124,862 |
| Total Expense | | \$ 909,115 | \$ 1,582,992 | \$ 1,577,841 | \$ 1,086,520 |
| Total Additions to (Uses of) Fund Balance | | \$ (607,658) | \$ (1,008,691) | \$ (1,163,244) | \$ (690,520) |

2024 Approved Budget

25410000 - Planning

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|---|-------------------------|---------------------|---------------------|---------------------|---------------------|
| REVENUE: | | | | | |
| 422010 | Business Licenses | \$ 37,973 | \$ 35,000 | \$ 35,000 | \$ 35,000 |
| 432016 | Zoning Fees | 80,175 | 75,000 | 75,000 | 75,000 |
| 432020 | Subdivision Fees | 22,485 | 28,000 | 28,000 | 28,000 |
| 445000 | Fines And Fees | 95,000 | 70,000 | 70,000 | 95,000 |
| 491000 | Sundry Revenue | 19 | - | - | - |
| Total Revenue | | \$ 235,652 | \$ 208,000 | \$ 208,000 | \$ 233,000 |
| EXPENSE: | | | | | |
| Salaries and Wages | | | | | |
| 510000 | Salaries And Wages | \$ 726,548 | \$ 791,883 | \$ 799,017 | \$ 838,722 |
| 510005 | Overtime | 4,310 | - | 1,743 | - |
| 510500 | Employee Incentives | 3,575 | - | - | - |
| 520001 | Health/Dental Insurance | 159,005 | 184,294 | 152,279 | 169,457 |
| 520005 | Disability | 3,655 | 3,837 | 3,355 | 4,194 |
| 520010 | Retirement | 137,742 | 148,052 | 126,652 | 161,806 |
| 520015 | FICA | 52,384 | 58,704 | 47,989 | 64,162 |
| 520020 | Termination Pool | 23,756 | 24,939 | 21,808 | 23,065 |
| 520025 | Workers Comp | 9,088 | 9,561 | 8,352 | 10,447 |
| Subtotal for Salaries and Wages | | \$ 1,120,062 | \$ 1,221,269 | \$ 1,161,196 | \$ 1,271,853 |
| Training & Travel | | | | | |
| 550000 | Training/Travel | \$ 23,068 | \$ 18,800 | \$ 18,800 | \$ 18,800 |
| 550010 | Transportation | 1,558 | 3,000 | 3,000 | 3,000 |
| 550015 | Lodging | 5,254 | 6,300 | 6,903 | 6,300 |
| 550020 | Per Diem | - | 2,000 | 2,000 | 2,000 |
| Subtotal for Training & Travel | | \$ 29,880 | \$ 30,100 | \$ 30,703 | \$ 30,100 |
| Current Expense | | | | | |
| 555000 | Meals/Entertainment | \$ 3,747 | \$ 10,500 | \$ 10,500 | \$ 10,500 |
| 610100 | Reimbursable Sales Tax | 102 | - | 422 | - |
| 620000 | Office Expense/Supplies | 10,570 | 8,000 | 8,000 | 8,000 |
| 620010 | Postage | 1,441 | 3,000 | 3,000 | 3,000 |
| 621000 | Subscriptions | 6,548 | 4,100 | 4,100 | 4,100 |
| 622000 | Publications | 2,842 | 3,000 | 3,000 | 3,000 |
| 624205 | Bank Charges | 49 | - | 39 | - |
| 625000 | Equipment Maintenance | 1,345 | 8,500 | 8,500 | 8,500 |
| 625200 | Fuel Expense | - | - | 427 | - |
| 628000 | Telephone | 541 | 1,100 | 1,100 | 1,100 |

2024 Approved Budget (Continued)

25410000 - Planning

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| 630000 | Special Projects | 18,111 | 22,965 | 22,965 | 29,965 |
| 640000 | Special Supplies | 2,676 | 1,550 | 1,550 | 1,550 |
| 670000 | Contracted Services | 47,005 | 60,000 | 60,000 | 64,288 |
| 698000 | Allocated Overhead | (2,816) | - | - | - |
| Subtotal for Current Expense | | \$ 92,162 | \$ 122,715 | \$ 123,603 | \$ 134,003 |
| Interdepartmental | | | | | |
| 810010 | Interdept Charges Print Copy | \$ 221 | \$ 236 | \$ 236 | \$ 166 |
| 810020 | Interdept Charges Telephone | 9,137 | 6,358 | 6,358 | 6,359 |
| 810030 | Interdept Charges Fleet | 3,482 | 3,504 | 3,504 | 2,295 |
| 810040 | Interdept Charges Computer | 8,702 | 9,766 | 9,766 | 9,283 |
| 810050 | Interdept Charg Risk Mgmt | 7,827 | 5,142 | 5,142 | 10,786 |
| 811500 | Administrative Services | 152,060 | 179,294 | 179,294 | 191,200 |
| Subtotal for Interdepartmental | | \$ 181,430 | \$ 204,300 | \$ 204,300 | \$ 220,089 |
| Total Expense | | \$ 1,423,534 | \$ 1,578,384 | \$ 1,519,802 | \$ 1,656,045 |
| Total Additions to (Uses of) Fund Balance | | \$ (1,187,883) | \$ (1,370,384) | \$ (1,311,802) | \$ (1,423,045) |

2024 Approved Budget

25412000 - Building Inspector

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|---|------------------------------|---------------------|---------------------|---------------------|---------------------|
| REVENUE: | | | | | |
| 423010 | Building Permits | \$ 1,121,530 | \$ 1,000,000 | \$ 800,000 | \$ 850,000 |
| 423020 | Plan Review Fee | 439,634 | 300,000 | 300,000 | 250,000 |
| 432000 | Other Fees | 12,357 | 10,000 | 10,000 | 10,000 |
| Total Revenue | | \$ 1,573,521 | \$ 1,310,000 | \$ 1,110,000 | \$ 1,110,000 |
| EXPENSE: | | | | | |
| Salaries and Wages | | | | | |
| 510000 | Salaries And Wages | \$ 384,839 | \$ 477,352 | \$ 493,646 | \$ 630,067 |
| 510005 | Overtime | 15,159 | - | 2,591 | - |
| 510500 | Employee Incentives | - | - | 1,849 | - |
| 519900 | Allocated Salaries and Wages | - | - | (18,000) | (20,000) |
| 520001 | Health/Dental Insurance | 64,647 | 122,678 | 81,319 | 141,151 |
| 520005 | Disability | 2,001 | 2,924 | 2,080 | 3,150 |
| 520010 | Retirement | 75,698 | 108,205 | 76,520 | 116,372 |
| 520015 | FICA | 29,183 | 44,750 | 29,836 | 48,200 |
| 520020 | Termination Pool | 13,005 | 19,011 | 13,522 | 17,327 |
| 520025 | Workers Comp | 5,562 | 7,630 | 5,272 | 8,221 |
| Subtotal for Salaries and Wages | | \$ 590,095 | \$ 782,551 | \$ 688,635 | \$ 944,489 |
| Training & Travel | | | | | |
| 550000 | Training/Travel | \$ 9,713 | \$ 14,031 | \$ 14,031 | \$ 12,031 |
| 550020 | Per Diem | 389 | - | - | - |
| Subtotal for Training & Travel | | \$ 10,102 | \$ 14,031 | \$ 14,031 | \$ 12,031 |
| Current Expense | | | | | |
| 610100 | Reimbursable Sales Tax | \$ 17 | \$ - | \$ 13 | \$ - |
| 620000 | Office Expense/Supplies | 3,495 | 5,500 | 5,500 | 5,500 |
| 625000 | Equipment Maintenance | 11,041 | 9,000 | 9,000 | 9,000 |
| 625200 | Fuel Expense | - | - | 8,911 | - |
| 625300 | Software Maint | - | 65,000 | 65,000 | 65,000 |
| 628400 | Telephone | 3,051 | 3,000 | 3,000 | 3,000 |
| 640000 | Special Supplies | 1,966 | 4,600 | 4,600 | 4,600 |
| 670000 | Contracted Services | 167,173 | 194,275 | 194,275 | 30,000 |
| Subtotal for Current Expense | | \$ 186,742 | \$ 281,375 | \$ 290,299 | \$ 117,100 |
| Debt and Equipment | | | | | |
| 763000 | Software | \$ - | \$ 59,500 | \$ - | \$ 59,500 |
| 765000 | Controlled Assets | - | 4,500 | 4,500 | 3,000 |
| Subtotal for Debt and Equipment | | \$ - | \$ 64,000 | \$ 4,500 | \$ 62,500 |

2024 Approved Budget (Continued)

25412000 - Building Inspector

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|------------------------------|-------------------|------------------------|---------------------|---------------------|
| Interdepartmental | | | | | |
| 810010 | Interdept Charges Print Copy | \$ 1,150 | \$ 1,146 | \$ 1,146 | \$ 1,052 |
| 810020 | Interdept Charges Telephone | 2,642 | 2,155 | 2,155 | 2,155 |
| 810030 | Interdept Charges Fleet | 13,889 | 13,837 | 13,837 | 6,902 |
| 810040 | Interdept Charges Computer | 3,021 | 1,957 | 1,957 | 2,129 |
| 810050 | Interdept Charg Risk Mgmt | 5,594 | 4,266 | 4,266 | 6,054 |
| 811500 | Administrative Services | 37,808 | 37,002 | 37,002 | 48,200 |
| Subtotal for Interdepartmental | | \$ 64,104 | \$ 60,363 | \$ 60,363 | \$ 66,492 |
| Total Expense | | \$ 851,042 | \$ 1,202,320 | \$ 1,057,828 | \$ 1,202,612 |
| Total Additions to (Uses of) Fund Balance | | \$ 722,479 | \$ 107,680 | \$ 52,172 | \$ (92,612) |

2024 Approved Budget

25414000 - Municipal Service

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|-------------------------------|---------------------|---------------------|---------------------|---------------------|
| REVENUE: | | | | | |
| 401000 | Current Property Taxes | \$ 841,307 | \$ 847,000 | \$ 852,600 | \$ 874,000 |
| 401005 | Interest on Current Prop Tax | 1,879 | - | - | - |
| 401010 | Delinquent Taxes | 35,739 | 43,000 | 28,000 | 28,000 |
| 401020 | Interest On Delinquent Taxes | 796 | 1,000 | 1,000 | 1,000 |
| 405005 | General Sales Taxes | 3,805,595 | 4,378,000 | 4,071,987 | 4,238,000 |
| 405030 | Franchise Taxes | 56,444 | 43,864 | 63,844 | 64,000 |
| 415000 | State Grants | 33,322 | 30,000 | - | - |
| 417000 | Pmt In Lieu of Taxes | 183,664 | 191,900 | 190,675 | 195,000 |
| 418000 | State Mineral Lease Allotment | 756 | 500 | 1,209 | 1,200 |
| 420000 | Registered Vehicle Fees | 28,386 | 30,000 | 28,000 | 29,000 |
| 422030 | Animal Licenses | 162 | - | - | - |
| 445000 | Fines And Fees | 113,155 | 65,000 | 65,000 | 65,000 |
| 491000 | Sundry Revenue | 347 | - | - | - |
| 497500 | Interest | 50,389 | 3,000 | 50,000 | 50,000 |
| Total Revenue | | \$ 5,151,940 | \$ 5,633,264 | \$ 5,352,315 | \$ 5,545,200 |
| EXPENSE: | | | | | |
| Current Expense | | | | | |
| 624100 | Public Relations | \$ - | \$ 5,000 | \$ - | \$ - |
| 637002 | Muni Services Sheriff | 1,414,739 | 1,716,263 | 1,716,263 | 1,887,889 |
| 637003 | Muni Services Animal Shelter | 74,511 | 81,597 | 81,597 | 89,756 |
| 699000 | Sundry | - | 214,560 | 150,000 | 300,000 |
| Subtotal for Current Expense | | \$ 1,489,250 | \$ 2,017,419 | \$ 1,947,859 | \$ 2,277,645 |
| Interdepartmental | | | | | |
| 810050 | Interdept Charg Risk Mgmt | \$ 134 | \$ 134 | \$ 134 | \$ 290 |
| 811500 | Administrative Services | 15,756 | 17,911 | 17,911 | 17,500 |
| Subtotal for Interdepartmental | | \$ 15,890 | \$ 18,045 | \$ 18,045 | \$ 17,790 |
| Total Expense | | \$ 1,505,140 | \$ 2,035,465 | \$ 1,965,905 | \$ 2,295,436 |
| Total Additions to (Uses of) Fund Balance | | \$ 3,646,801 | \$ 3,597,799 | \$ 3,386,410 | \$ 3,249,764 |

2024 Approved Budget

25418000 - Garbage Collections

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|-------------------------|-------------------|---------------------|-------------------|-------------------|
| REVENUE: | | | | | |
| 430050 | Service Fees | \$ 162,346 | \$ 154,000 | \$ 154,000 | \$ 154,000 |
| 431500 | Misc Charges Revenue | 26,173 | 10,000 | 10,000 | 10,000 |
| Total Revenue | | \$ 188,519 | \$ 164,000 | \$ 164,000 | \$ 164,000 |
| EXPENSE: | | | | | |
| Current Expense | | | | | |
| 620000 | Office Expense/Supplies | \$ - | \$ 10,000 | \$ 10,000 | \$ 5,000 |
| 670000 | Contracted Services | 26,445 | 28,000 | 28,000 | 28,000 |
| 698000 | Allocated Overhead | 2,816 | 5,000 | 5,000 | 5,000 |
| Subtotal for Current Expense | | \$ 29,261 | \$ 43,000 | \$ 43,000 | \$ 38,000 |
| Interdepartmental | | | | | |
| 811500 | Administrative Services | \$ - | \$ 637 | \$ 637 | \$ 600 |
| Subtotal for Interdepartmental | | \$ - | \$ 637 | \$ 637 | \$ 600 |
| Total Expense | | \$ 29,261 | \$ 43,637 | \$ 43,637 | \$ 38,600 |
| Total Additions to (Uses of) Fund Balance | | \$ 159,258 | \$ 120,363 | \$ 120,363 | \$ 125,400 |

2024 Approved Budget

25420000 - Weed Department

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|---|-----------------------------|-------------------|---------------------|-------------------|-------------------|
| REVENUE: | | | | | |
| 430055 | Weed Eradication | \$ 11,545 | \$ 10,000 | \$ 10,000 | \$ 10,000 |
| Total Revenue | | \$ 11,545 | \$ 10,000 | \$ 10,000 | \$ 10,000 |
| EXPENSE: | | | | | |
| Salaries and Wages | | | | | |
| 510000 | Salaries And Wages | \$ 75,431 | \$ 98,306 | \$ 91,351 | \$ 103,516 |
| 510005 | Overtime | - | - | 4,575 | - |
| 520001 | Health/Dental Insurance | 6,701 | 6,967 | 6,238 | 8,335 |
| 520005 | Disability | 311 | 324 | 324 | 354 |
| 520010 | Retirement | 11,948 | 12,927 | 12,298 | 14,155 |
| 520015 | FICA | 5,636 | 7,297 | 6,257 | 7,919 |
| 520020 | Termination Pool | 2,024 | 2,104 | 2,107 | 1,949 |
| 520025 | Workers Comp | 1,301 | 1,591 | 1,423 | 1,729 |
| Subtotal for Salaries and Wages | | \$ 103,353 | \$ 129,515 | \$ 124,574 | \$ 137,957 |
| Training & Travel | | | | | |
| 550000 | Training/Travel | \$ - | \$ 704 | \$ 866 | \$ 704 |
| Subtotal for Training & Travel | | \$ - | \$ 704 | \$ 866 | \$ 704 |
| Current Expense | | | | | |
| 620000 | Office Expense/Supplies | \$ - | \$ 100 | \$ 100 | \$ 100 |
| 624100 | Public Relations | - | 2,500 | 2,500 | - |
| 625000 | Equipment Maintenance | 10,406 | 4,250 | 6,319 | 6,750 |
| 625200 | Fuel Expense | - | - | 2,952 | 1,500 |
| 640000 | Special Supplies | 19,552 | 30,000 | 30,000 | 30,000 |
| 651000 | Equipment Rental Expense | - | 1,300 | 1,300 | 1,300 |
| Subtotal for Current Expense | | \$ 29,958 | \$ 38,150 | \$ 43,170 | \$ 39,650 |
| Debt and Equipment | | | | | |
| 715000 | Principal | \$ 3,850 | \$ 3,850 | \$ 3,850 | \$ 3,850 |
| 764000 | Capital Equipment | - | - | - | 10,000 |
| Subtotal for Debt and Equipment | | \$ 3,850 | \$ 3,850 | \$ 3,850 | \$ 13,850 |
| Interdepartmental | | | | | |
| 810020 | Interdept Charges Telephone | \$ 356 | \$ 359 | \$ 359 | \$ 359 |
| 810030 | Interdept Charges Fleet | 7,969 | 7,969 | 7,969 | 7,969 |
| 810040 | Interdept Charges Computer | 237 | 237 | 237 | 228 |
| 810050 | Interdept Chrg Risk Mgmt | 1,603 | 1,236 | 1,236 | 1,402 |
| 811500 | Administrative Services | 5,376 | 5,039 | 5,039 | 7,600 |
| Subtotal for Interdepartmental | | \$ 15,540 | \$ 14,841 | \$ 14,841 | \$ 17,558 |

2024 Approved Budget (Continued)

25420000 - Weed Department

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|-------------|---------------------|------------------------|---------------------|---------------------|
| Total Expense | | \$ 152,701 | \$ 187,059 | \$ 187,301 | \$ 209,719 |
| Total Additions to (Uses of) Fund Balance | | \$ (141,157) | \$ (177,059) | \$ (177,301) | \$ (199,719) |

2024 Approved Budget

25425000 - Road & Highways

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|---|------------------------------|---------------------|---------------------|---------------------|---------------------|
| REVENUE: | | | | | |
| 401000 | Current Property Taxes | \$ 161,746 | \$ 151,000 | \$ 149,100 | \$ 153,000 |
| 401005 | Interest on Current Prop Tax | 350 | - | - | - |
| 401010 | Delinquent Taxes | 27,758 | 24,000 | 6,000 | 6,000 |
| 401020 | Interest On Delinquent Taxes | 503 | - | - | - |
| 415010 | Class B Road Allotment | 2,004,792 | 1,930,000 | 2,005,000 | 2,005,000 |
| 420000 | Registered Vehicle Fees | 76 | - | - | - |
| 430045 | Road Dept Charges | 720,114 | 350,000 | 350,000 | 450,000 |
| 490000 | Miscellaneous Revenue | 86 | - | - | - |
| 495500 | Transfers From Other Funds | 358,291 | 371,000 | 378,746 | 394,000 |
| 496000 | Sale Of Fixed Assets | 56,763 | - | - | - |
| Total Revenue | | \$ 3,330,479 | \$ 2,826,000 | \$ 2,888,846 | \$ 3,008,000 |
| EXPENSE: | | | | | |
| Salaries and Wages | | | | | |
| 510000 | Salaries And Wages | \$ 1,046,218 | \$ 1,203,653 | \$ 1,155,225 | \$ 1,304,405 |
| 510005 | Overtime | 25,287 | 30,000 | 74,566 | 57,955 |
| 520001 | Health/Dental Insurance | 182,980 | 242,693 | 162,718 | 241,959 |
| 520005 | Disability | 5,359 | 5,839 | 5,391 | 6,201 |
| 520010 | Retirement | 206,166 | 224,081 | 204,183 | 238,368 |
| 520015 | FICA | 78,683 | 89,336 | 79,573 | 99,787 |
| 520020 | Termination Pool | 34,833 | 37,953 | 35,042 | 34,104 |
| 520025 | Workers Comp | 18,128 | 19,431 | 18,344 | 21,852 |
| Subtotal for Salaries and Wages | | \$ 1,597,653 | \$ 1,852,987 | \$ 1,735,042 | \$ 2,004,631 |
| Training & Travel | | | | | |
| 550000 | Training/Travel | \$ 2,107 | \$ 2,000 | \$ 2,000 | \$ 2,000 |
| 550015 | Lodging | - | 1,000 | 1,000 | 1,000 |
| 550020 | Per Diem | - | 1,000 | 1,000 | 1,000 |
| Subtotal for Training & Travel | | \$ 2,107 | \$ 4,000 | \$ 4,000 | \$ 4,000 |
| Current Expense | | | | | |
| 555000 | Meals/Entertainment | \$ 1,047 | \$ 2,000 | \$ 2,000 | \$ 2,000 |
| 610100 | Reimbursable Sales Tax | 81 | - | 69 | - |
| 620000 | Office Expense/Supplies | 2,132 | 2,000 | 2,550 | 2,000 |
| 625000 | Equipment Maintenance | 606,982 | 450,000 | 434,039 | 400,000 |
| 625200 | Fuel Expense | - | - | 200,000 | 200,000 |
| 627000 | Utilities | 27,861 | 25,000 | 25,000 | 25,000 |
| 628000 | Telephone | 314 | - | 2,216 | 3,600 |

2024 Approved Budget (Continued)

25425000 - Road & Highways

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|-----------------------------|---------------------|-----------------------|-----------------------|-----------------------|
| 630000 | Special Projects | 1,266 | 20,000 | 20,000 | 20,000 |
| 642000 | Special Highway Supplies | 1,075,113 | 1,049,722 | 1,049,722 | 1,340,400 |
| 642500 | CDL Testing | 2,446 | 7,600 | 7,600 | 4,000 |
| Subtotal for Current Expense | | \$ 1,717,242 | \$ 1,556,322 | \$ 1,743,196 | \$ 1,997,000 |
| Debt and Equipment | | | | | |
| 715000 | Principal | \$ 27,592 | \$ 37,192 | \$ 37,192 | \$ - |
| 760000 | Land | 12,000 | - | - | - |
| 764000 | Capital Equipment | 514,894 | 299,000 | 299,000 | 160,000 |
| Subtotal for Debt and Equipment | | \$ 554,486 | \$ 336,192 | \$ 336,192 | \$ 160,000 |
| Interdepartmental | | | | | |
| 810020 | Interdept Charges Telephone | \$ 2,624 | \$ 2,155 | \$ 2,155 | \$ 1,796 |
| 810030 | Interdept Charges Fleet | 343,111 | 468,150 | 468,150 | 380,435 |
| 810040 | Interdept Charges Computer | 1,482 | 1,482 | 1,482 | 1,445 |
| 810050 | Interdept Charg Risk Mgmt | 21,381 | 17,652 | 17,652 | 31,706 |
| 811500 | Administrative Services | 78,116 | 82,498 | 82,498 | 100,700 |
| Subtotal for Interdepartmental | | \$ 446,714 | \$ 571,936 | \$ 571,936 | \$ 516,082 |
| Total Expense | | \$ 4,318,203 | \$ 4,321,437 | \$ 4,390,367 | \$ 4,681,713 |
| Total Additions to (Uses of) Fund Balance | | \$ (987,725) | \$ (1,495,437) | \$ (1,501,521) | \$ (1,673,713) |

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.

2024 Approved Budget by Fund Sewer - Lower Valley

| | 2022 Actual | 2023 Estimated | 2024 Approved |
|---|-------------------|--------------------|-------------------|
| REVENUE: | | | |
| Taxes and Other Revenue | | | |
| Charges For Services | \$ 135,844 | \$ 155,000 | \$ 155,000 |
| Other Financing | 3,444 | - | - |
| Taxes and Other Revenue | \$ 139,287 | \$ 155,000 | \$ 155,000 |
| Total Revenue | \$ 139,287 | \$ 155,000 | \$ 155,000 |
| EXPENSE: | | | |
| Streets And Public Improvement | | | |
| Sewer - Lower Valley | \$ 107,669 | \$ 218,128 | \$ 143,742 |
| Streets And Public Improvement | \$ 107,669 | \$ 218,128 | \$ 143,742 |
| Total Expense | \$ 107,669 | \$ 218,128 | \$ 143,742 |
| Sewer - Lower Valley - Additions to (Uses of) Fund Balance | \$ 31,618 | \$ (63,128) | \$ 11,258 |

2024 Approved Budget

25431000 - Sewer - Lower Valley

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|-------------------------|-------------------|---------------------|--------------------|-------------------|
| REVENUE: | | | | | |
| 430050 | Service Fees | \$ 135,844 | \$ 168,000 | \$ 155,000 | \$ 155,000 |
| 497500 | Interest | 3,444 | 900 | - | - |
| Total Revenue | | \$ 139,287 | \$ 168,900 | \$ 155,000 | \$ 155,000 |
| EXPENSE: | | | | | |
| Current Expense | | | | | |
| 620000 | Office Expense/Supplies | \$ 749 | \$ 1,000 | \$ 1,000 | \$ 1,000 |
| 624205 | Bank Charges | 977 | - | 728 | - |
| 654000 | Service Fees | 91,021 | 113,400 | 113,400 | 113,400 |
| 670000 | Contracted Services | 2,830 | 5,000 | 5,000 | 17,250 |
| Subtotal for Current Expense | | \$ 95,577 | \$ 119,400 | \$ 120,128 | \$ 131,650 |
| Debt and Equipment | | | | | |
| 760500 | Infrastructure | \$ - | \$ 90,000 | \$ 90,000 | \$ - |
| Subtotal for Debt and Equipment | | \$ - | \$ 90,000 | \$ 90,000 | \$ - |
| Interdepartmental | | | | | |
| 811500 | Administrative Services | \$ 12,092 | \$ 8,000 | \$ 8,000 | \$ 12,092 |
| Subtotal for Interdepartmental | | \$ 12,092 | \$ 8,000 | \$ 8,000 | \$ 12,092 |
| Total Expense | | \$ 107,669 | \$ 217,400 | \$ 218,128 | \$ 143,742 |
| Total Additions to (Uses of) Fund Balance | | \$ 31,618 | \$ (48,500) | \$ (63,128) | \$ 11,258 |

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.

2024 Approved Budget by Fund Sewer - Upper Valley

| | 2022 Actual | 2023 Estimated | 2024 Approved |
|---|------------------|-------------------|--------------------|
| REVENUE: | | | |
| Taxes and Other Revenue | | | |
| Charges For Services | \$ 22,547 | \$ 23,000 | \$ 23,000 |
| Other Financing | 1,687 | - | 300 |
| Taxes and Other Revenue | \$ 24,234 | \$ 23,000 | \$ 23,300 |
| Total Revenue | \$ 24,234 | \$ 23,000 | \$ 23,300 |
| EXPENSE: | | | |
| Streets And Public Improvement | | | |
| Sewer - Upper Valley | \$ 10,288 | \$ 26,182 | \$ 36,722 |
| Streets And Public Improvement | \$ 10,288 | \$ 26,182 | \$ 36,722 |
| Total Expense | \$ 10,288 | \$ 26,182 | \$ 36,722 |
| Sewer - Upper Valley - Additions to (Uses of) Fund Balance | \$ 13,947 | \$ (3,182) | \$ (13,422) |

2024 Approved Budget

25432000 - Sewer - Upper Valley

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|-------------------------|------------------|---------------------|-------------------|--------------------|
| REVENUE: | | | | | |
| 430050 | Service Fees | \$ 22,547 | \$ 25,000 | \$ 23,000 | \$ 23,000 |
| 497500 | Interest | 1,687 | 300 | - | 300 |
| Total Revenue | | \$ 24,234 | \$ 25,300 | \$ 23,000 | \$ 23,300 |
| EXPENSE: | | | | | |
| Current Expense | | | | | |
| 620000 | Office Expense/Supplies | \$ 191 | \$ 1,182 | \$ 1,182 | \$ 1,182 |
| 625000 | Equipment Maintenance | - | - | - | 25,500 |
| 630000 | Special Projects | 265 | 1,000 | 1,000 | 1,000 |
| 654000 | Service Fees | 2,677 | 2,000 | 2,000 | 2,000 |
| 670000 | Contracted Services | - | 36,000 | 11,000 | - |
| Subtotal for Current Expense | | \$ 3,133 | \$ 40,182 | \$ 15,182 | \$ 29,682 |
| Debt and Equipment | | | | | |
| 761400 | Improvements | \$ 119 | \$ 5,000 | \$ 5,000 | \$ - |
| 765000 | Controlled Assets | - | 3,000 | 3,000 | - |
| Subtotal for Debt and Equipment | | \$ 119 | \$ 8,000 | \$ 8,000 | \$ - |
| Interdepartmental | | | | | |
| 811500 | Administrative Services | \$ 7,036 | \$ 3,000 | \$ 3,000 | \$ 7,040 |
| Subtotal for Interdepartmental | | \$ 7,036 | \$ 3,000 | \$ 3,000 | \$ 7,040 |
| Total Expense | | \$ 10,288 | \$ 51,182 | \$ 26,182 | \$ 36,722 |
| Total Additions to (Uses of) Fund Balance | | \$ 13,947 | \$ (25,882) | \$ (3,182) | \$ (13,422) |

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.

2024 Approved Budget by Fund Sewer - Pineview West

| | 2022 Actual | 2023 Estimated | 2024 Approved |
|--|------------------|-------------------|--------------------|
| REVENUE: | | | |
| Taxes and Other Revenue | | | |
| Charges For Services | \$ 12,444 | \$ 14,000 | \$ 15,552 |
| Other Financing | 537 | - | - |
| Taxes and Other Revenue | \$ 12,981 | \$ 14,000 | \$ 15,552 |
| Total Revenue | \$ 12,981 | \$ 14,000 | \$ 15,552 |
| EXPENSE: | | | |
| Streets And Public Improvement | | | |
| Sewer - Pineview West Crimson | \$ 2,866 | \$ 6,970 | \$ 15,235 |
| Sewer - Pineview West Radford | 1,902 | 2,700 | 17,320 |
| Streets And Public Improvement | \$ 4,768 | \$ 9,670 | \$ 32,555 |
| Total Expense | \$ 4,768 | \$ 9,670 | \$ 32,555 |
| Sewer - Pineview West - Additions to (Uses of) Fund Balance | \$ 8,213 | \$ 4,330 | \$ (17,003) |

2024 Approved Budget

25433250 - Pineview West Crimson Ridge

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|-------------------------|-----------------|---------------------|-------------------|-------------------|
| REVENUE: | | | | | |
| 430050 | Service Fees | \$ 5,544 | \$ 5,800 | \$ 5,800 | \$ 6,720 |
| 497500 | Interest | 537 | 150 | - | - |
| Total Revenue | | \$ 6,081 | \$ 5,950 | \$ 5,800 | \$ 6,720 |
| EXPENSE: | | | | | |
| Current Expense | | | | | |
| 620000 | Office Expense/Supplies | \$ 117 | \$ 70 | \$ 70 | \$ 70 |
| 625000 | Equipment Maintenance | - | - | - | 12,500 |
| 630000 | Special Projects | - | 3,500 | 3,500 | - |
| 654000 | Service Fees | 1,287 | 900 | 900 | 1,200 |
| Subtotal for Current Expense | | \$ 1,404 | \$ 4,470 | \$ 4,470 | \$ 13,770 |
| Interdepartmental | | | | | |
| 811500 | Administrative Services | \$ 1,462 | \$ 2,500 | \$ 2,500 | \$ 1,465 |
| Subtotal for Interdepartmental | | \$ 1,462 | \$ 2,500 | \$ 2,500 | \$ 1,465 |
| Total Expense | | \$ 2,866 | \$ 6,970 | \$ 6,970 | \$ 15,235 |
| Total Additions to (Uses of) Fund Balance | | \$ 3,215 | \$ (1,020) | \$ (1,170) | \$ (8,515) |

2024 Approved Budget

25433260 - Pineview West Radford Hills

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|-------------------------|-----------------|---------------------|-----------------|-------------------|
| REVENUE: | | | | | |
| 430050 | Service Fees | \$ 6,900 | \$ 8,200 | \$ 8,200 | \$ 8,832 |
| Total Revenue | | \$ 6,900 | \$ 8,200 | \$ 8,200 | \$ 8,832 |
| EXPENSE: | | | | | |
| Current Expense | | | | | |
| 620000 | Office Expense/Supplies | \$ 98 | \$ 500 | \$ 500 | \$ 500 |
| 654000 | Service Fees | 1,187 | 1,200 | 1,200 | 1,200 |
| Subtotal for Current Expense | | \$ 1,284 | \$ 1,700 | \$ 1,700 | \$ 1,700 |
| Debt and Equipment | | | | | |
| 760500 | Infrastructure | \$ - | \$ 18,300 | \$ - | \$ - |
| 764000 | Capital Equipment | - | - | - | 15,000 |
| Subtotal for Debt and Equipment | | \$ - | \$ 18,300 | \$ - | \$ 15,000 |
| Interdepartmental | | | | | |
| 811500 | Administrative Services | \$ 617 | \$ 1,000 | \$ 1,000 | \$ 620 |
| Subtotal for Interdepartmental | | \$ 617 | \$ 1,000 | \$ 1,000 | \$ 620 |
| Total Expense | | \$ 1,902 | \$ 21,000 | \$ 2,700 | \$ 17,320 |
| Total Additions to (Uses of) Fund Balance | | \$ 4,998 | \$ (12,800) | \$ 5,500 | \$ (8,488) |

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”).

2024 Approved Budget by Fund Ramp Tax Fund

| | 2022 Actual | 2023 Estimated | 2024 Approved |
|--|---------------------|---------------------|-----------------------|
| REVENUE: | | | |
| Taxes and Other Revenue | | | |
| Other Financing | \$ 108,343 | \$ 100,000 | \$ 100,000 |
| Taxes | 6,049,429 | 6,283,550 | 6,535,000 |
| Taxes and Other Revenue | \$ 6,157,772 | \$ 6,383,550 | \$ 6,635,000 |
| Total Revenue | \$ 6,157,772 | \$ 6,383,550 | \$ 6,635,000 |
| EXPENSE: | | | |
| Parks And Recreation | | | |
| Ramp Tax | \$ 5,504,319 | \$ 5,514,922 | \$ 13,479,825 |
| Parks And Recreation | \$ 5,504,319 | \$ 5,514,922 | \$ 13,479,825 |
| Total Expense | \$ 5,504,319 | \$ 5,514,922 | \$ 13,479,825 |
| Ramp Tax Fund - Additions to (Uses of) Fund Balance | \$ 653,453 | \$ 868,628 | \$ (6,844,825) |

2024 Approved Budget

26830000 - Ramp Tax

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|------------------------|---------------------|-----------------------|---------------------|-----------------------|
| REVENUE: | | | | | |
| 405040 | Ramp Sales Tax | \$ 6,049,429 | \$ 6,893,000 | \$ 6,283,550 | \$ 6,535,000 |
| 497500 | Interest | 108,343 | 50,000 | 100,000 | 100,000 |
| Total Revenue | | \$ 6,157,772 | \$ 6,943,000 | \$ 6,383,550 | \$ 6,635,000 |
| EXPENSE: | | | | | |
| Current Expense | | | | | |
| 612000 | Approp To Other Agency | \$ 5,413,577 | \$ 10,654,146 | \$ 5,420,669 | \$ 13,381,800 |
| 615000 | Administrative Fees | 90,741 | 103,395 | 94,253 | 98,025 |
| Subtotal for Current Expense | | \$ 5,504,319 | \$ 10,757,541 | \$ 5,514,922 | \$ 13,479,825 |
| Total Expense | | \$ 5,504,319 | \$ 10,757,541 | \$ 5,514,922 | \$ 13,479,825 |
| Total Additions to (Uses of) Fund Balance | | \$ 653,453 | \$ (3,814,541) | \$ 868,628 | \$ (6,844,825) |

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.

2024 Approved Budget by Fund

Tourism

| | 2022 Actual | 2023 Estimated | 2024 Approved |
|--|---------------------|---------------------|---------------------|
| REVENUE: | | | |
| Taxes and Other Revenue | | | |
| Taxes | \$ 8,577,774 | \$ 9,114,780 | \$ 9,567,000 |
| Taxes and Other Revenue | \$ 8,577,774 | \$ 9,114,780 | \$ 9,567,000 |
| Total Revenue | \$ 8,577,774 | \$ 9,114,780 | \$ 9,567,000 |
| EXPENSE: | | | |
| Parks And Recreation | | | |
| Tourism | \$ 5,800,044 | \$ 9,202,967 | \$ 9,789,144 |
| Parks And Recreation | \$ 5,800,044 | \$ 9,202,967 | \$ 9,789,144 |
| Total Expense | \$ 5,800,044 | \$ 9,202,967 | \$ 9,789,144 |
| Tourism - Additions to (Uses of) Fund Balance | \$ 2,777,730 | \$ (88,187) | \$ (222,144) |

26835000 - Tourism

26835000 - Tourism

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|--------------------------|---------------------|-----------------------|---------------------|---------------------|
| REVENUE: | | | | | |
| 407000 | Leased Vehicle Fees | \$ 656,183 | \$ 736,000 | \$ 642,528 | \$ 642,000 |
| 407200 | Restaurant Tax | 5,266,337 | 5,411,000 | 5,615,914 | 5,897,000 |
| 407400 | Transient Room Tax | 2,655,254 | 2,709,000 | 2,856,338 | 3,028,000 |
| Total Revenue | | \$ 8,577,774 | \$ 8,856,000 | \$ 9,114,780 | \$ 9,567,000 |
| EXPENSE: | | | | | |
| Current Expense | | | | | |
| 612010 | Convention Bureau | \$ 1,147,923 | \$ 1,550,000 | \$ 1,550,000 | \$ 1,577,900 |
| 630050 | Legacy Grants | 16,500 | 42,300 | 42,300 | 46,680 |
| 630055 | Goal Foundation | 60,000 | 62,000 | 64,000 | 62,000 |
| 636000 | Marketing And Promotions | 35,000 | 35,000 | 35,000 | 35,000 |
| Subtotal for Current Expense | | \$ 1,259,423 | \$ 1,689,300 | \$ 1,691,300 | \$ 1,721,580 |
| Interdepartmental | | | | | |
| 850000 | Transfers To Other Funds | \$ 4,540,621 | \$ 9,027,114 | \$ 7,511,667 | \$ 8,067,564 |
| Subtotal for Interdepartmental | | \$ 4,540,621 | \$ 9,027,114 | \$ 7,511,667 | \$ 8,067,564 |
| Total Expense | | \$ 5,800,044 | \$ 10,716,414 | \$ 9,202,967 | \$ 9,789,144 |
| Total Additions to (Uses of) Fund Balance | | \$ 2,777,730 | \$ (1,860,414) | \$ (88,187) | \$ (222,144) |

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.

2024 Approved Budget by Fund Debt Service Fund

| | 2022 Actual | 2023 Estimated | 2024 Approved |
|--|---------------------|---------------------|---------------------|
| REVENUE: | | | |
| Taxes and Other Revenue | | | |
| License And Fees | \$ 175,091 | \$ 170,000 | \$ 175,000 |
| Other Financing | 216,527 | 219,951 | 219,800 |
| Taxes | 3,348,360 | 3,539,100 | 3,464,000 |
| Taxes and Other Revenue | \$ 3,739,978 | \$ 3,929,051 | \$ 3,858,800 |
| Total Revenue | \$ 3,739,978 | \$ 3,929,051 | \$ 3,858,800 |
| EXPENSE: | | | |
| Debt Service | | | |
| Debt Service | \$ 3,551,443 | \$ 3,560,620 | \$ 3,602,800 |
| Debt Service | \$ 3,551,443 | \$ 3,560,620 | \$ 3,602,800 |
| Total Expense | \$ 3,551,443 | \$ 3,560,620 | \$ 3,602,800 |
| Debt Service Fund - Additions to (Uses of) Fund Balance | \$ 188,536 | \$ 368,431 | \$ 256,000 |

2024 Approved Budget

30820110 - General Obligation Bonds

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|------------------------------|---------------------|---------------------|---------------------|---------------------|
| REVENUE: | | | | | |
| 401000 | Current Property Taxes | \$ 3,239,303 | \$ 3,333,412 | \$ 3,458,100 | \$ 3,383,000 |
| 401005 | Interest on Current Prop Tax | 7,032 | - | - | - |
| 401010 | Delinquent Taxes | 98,872 | 112,000 | 78,000 | 78,000 |
| 401020 | Interest On Delinquent Taxes | 3,154 | 4,000 | 3,000 | 3,000 |
| 420000 | Registered Vehicle Fees | 175,091 | 192,000 | 170,000 | 175,000 |
| Total Revenue | | \$ 3,523,451 | \$ 3,641,412 | \$ 3,709,100 | \$ 3,639,000 |
| EXPENSE: | | | | | |
| Total Additions to (Uses of) Fund Balance | | \$ 3,523,451 | \$ 3,641,412 | \$ 3,709,100 | \$ 3,639,000 |

2024 Approved Budget

30820111 - 2013 GO Bond

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|------------------|-----------------------|-----------------------|-----------------------|-------------------|
| EXPENSE: | | | | | |
| Debt and Equipment | | | | | |
| 715000 | Principal | \$ 1,670,000 | \$ 1,755,000 | \$ 1,755,000 | \$ - |
| 715500 | Interest Expense | 91,229 | 3,656 | 3,656 | - |
| 716500 | Trustee Fees | 750 | 3,000 | 3,000 | 3,000 |
| Subtotal for Debt and Equipment | | \$ 1,761,979 | \$ 1,761,656 | \$ 1,761,656 | \$ 3,000 |
| Total Expense | | \$ 1,761,979 | \$ 1,761,656 | \$ 1,761,656 | \$ 3,000 |
| Total Additions to (Uses of) Fund Balance | | \$ (1,761,979) | \$ (1,761,656) | \$ (1,761,656) | \$ (3,000) |

2024 Approved Budget

30820112 - 2016 GO Bonds

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|------------------|---------------------|---------------------|---------------------|---------------------|
| REVENUE: | | | | | |
| 497500 | Interest | \$ 173 | \$ 173 | \$ - | \$ - |
| Total Revenue | | \$ 173 | \$ 173 | \$ - | \$ - |
| EXPENSE: | | | | | |
| Debt and Equipment | | | | | |
| 715000 | Principal | \$ 480,000 | \$ 500,000 | \$ 500,000 | \$ 515,000 |
| 715500 | Interest Expense | 232,777 | 213,215 | 213,215 | 206,500 |
| 716500 | Trustee Fees | 500 | 3,000 | 3,000 | 3,000 |
| Subtotal for Debt and Equipment | | \$ 713,277 | \$ 716,215 | \$ 716,215 | \$ 724,500 |
| Total Expense | | \$ 713,277 | \$ 716,215 | \$ 716,215 | \$ 724,500 |
| Total Additions to (Uses of) Fund Balance | | \$ (713,104) | \$ (716,042) | \$ (716,215) | \$ (724,500) |

2024 Approved Budget

30820113 - 2020 GO Bonds

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|------------------|---------------------|------------------------|---------------------|-----------------------|
| REVENUE: | | | | | |
| 497500 | Interest | \$ 236 | \$ - | \$ - | \$ - |
| Total Revenue | | \$ 236 | \$ - | \$ - | \$ - |
| EXPENSE: | | | | | |
| Debt and Equipment | | | | | |
| 715000 | Principal | \$ 470,000 | \$ 475,000 | \$ 475,000 | \$ 2,275,000 |
| 715500 | Interest Expense | 387,153 | 384,799 | 384,799 | 377,500 |
| 716500 | Trustee Fees | 500 | 3,000 | 3,000 | 3,000 |
| Subtotal for Debt and Equipment | | \$ 857,653 | \$ 862,799 | \$ 862,799 | \$ 2,655,500 |
| Total Expense | | \$ 857,653 | \$ 862,799 | \$ 862,799 | \$ 2,655,500 |
| Total Additions to (Uses of) Fund Balance | | \$ (857,417) | \$ (862,799) | \$ (862,799) | \$ (2,655,500) |

2024 Approved Budget

30820123 - 2012 Sales Tax Bond

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|--------------|-------------------|---------------------|----------------|---------------|
| REVENUE: | | | | | |
| 497500 | Interest | \$ 1 | \$ - | \$ - | \$ - |
| Total Revenue | | \$ 1 | \$ - | \$ - | \$ - |
| EXPENSE: | | | | | |
| Debt and Equipment | | | | | |
| 716500 | Trustee Fees | \$ 1,500 | \$ - | \$ - | \$ - |
| Subtotal for Debt and Equipment | | \$ 1,500 | \$ - | \$ - | \$ - |
| Total Expense | | \$ 1,500 | \$ - | \$ - | \$ - |
| Total Additions to (Uses of) Fund Balance | | \$ (1,499) | \$ - | \$ - | \$ - |

2024 Approved Budget

30820125 - 2014B Sales Tax Bond

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|--------------|-------------------|---------------------|----------------|---------------|
| EXPENSE: | | | | | |
| Debt and Equipment | | | | | |
| 716500 | Trustee Fees | \$ 2,000 | \$ - | \$ - | \$ - |
| Subtotal for Debt and Equipment | | \$ 2,000 | \$ - | \$ - | \$ - |
| Total Expense | | \$ 2,000 | \$ - | \$ - | \$ - |
| Total Additions to (Uses of) Fund Balance | | \$ (2,000) | \$ - | \$ - | \$ - |

2024 Approved Budget

30820127 - 2020 Sales Tax Bonds

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|----------------------------|-------------------|---------------------|-------------------|-------------------|
| REVENUE: | | | | | |
| 495500 | Transfers From Other Funds | \$ 216,115 | \$ 219,951 | \$ 219,951 | \$ 219,800 |
| 497500 | Interest | 2 | - | - | - |
| Total Revenue | | \$ 216,117 | \$ 219,951 | \$ 219,951 | \$ 219,800 |
| EXPENSE: | | | | | |
| Debt and Equipment | | | | | |
| 715000 | Principal | \$ 195,000 | \$ 201,000 | \$ 201,000 | \$ 203,000 |
| 715500 | Interest Expense | 17,033 | 15,951 | 15,951 | 13,800 |
| 716500 | Trustee Fees | 3,000 | 3,000 | 3,000 | 3,000 |
| Subtotal for Debt and Equipment | | \$ 215,033 | \$ 219,951 | \$ 219,951 | \$ 219,800 |
| Total Expense | | \$ 215,033 | \$ 219,951 | \$ 219,951 | \$ 219,800 |
| Total Additions to (Uses of) Fund Balance | | \$ 1,084 | \$ - | \$ 0 | \$ - |

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.

2024 Approved Budget by Fund Special Assessment Bond Fund

| | 2022 Actual | 2023 Estimated | 2024 Approved |
|---|---------------------|---------------------|---------------------|
| REVENUE: | | | |
| Taxes and Other Revenue | | | |
| Other Financing | \$ 65,986 | \$ 150,000 | \$ 100,000 |
| Taxes | 1,663,521 | 1,402,098 | 1,576,013 |
| Taxes and Other Revenue | \$ 1,729,507 | \$ 1,552,098 | \$ 1,676,013 |
| Total Revenue | \$ 1,729,507 | \$ 1,552,098 | \$ 1,676,013 |
| EXPENSE: | | | |
| Debt Service | | | |
| Special Assessment Bond | \$ 1,636,858 | \$ 1,747,804 | \$ 1,676,013 |
| Debt Service | \$ 1,636,858 | \$ 1,747,804 | \$ 1,676,013 |
| Total Expense | \$ 1,636,858 | \$ 1,747,804 | \$ 1,676,013 |
| Special Assessment Bond Fund - Additions to (Uses of) Fund Balance | \$ 92,650 | \$ (195,706) | \$ - |

2024 Approved Budget

31825140 - 2013 SAA Bond

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|-----------------------------|---------------------|---------------------|---------------------|---------------------|
| REVENUE: | | | | | |
| 401100 | Special Assessment | \$ 1,663,521 | \$ 1,498,169 | \$ 1,402,098 | \$ 1,576,013 |
| 497500 | Interest | 60,693 | 15,000 | 150,000 | 100,000 |
| 497700 | Fair Value Adjustment | 5,293 | - | - | - |
| Total Revenue | | \$ 1,729,507 | \$ 1,513,169 | \$ 1,552,098 | \$ 1,676,013 |
| EXPENSE: | | | | | |
| Current Expense | | | | | |
| 690030 | Trust / Escrow Disbursement | \$ 5,330 | \$ 40,000 | \$ 44,635 | \$ 40,000 |
| Subtotal for Current Expense | | \$ 5,330 | \$ 40,000 | \$ 44,635 | \$ 40,000 |
| Debt and Equipment | | | | | |
| 715000 | Principal | \$ 930,000 | \$ 825,000 | \$ 1,030,000 | \$ 1,000,000 |
| 715500 | Interest Expense | 668,928 | 640,169 | 640,169 | 602,513 |
| 716500 | Trustee Fees | 32,600 | 33,000 | 33,000 | 33,500 |
| Subtotal for Debt and Equipment | | \$ 1,631,528 | \$ 1,498,169 | \$ 1,703,169 | \$ 1,636,013 |
| Total Expense | | \$ 1,636,858 | \$ 1,538,169 | \$ 1,747,804 | \$ 1,676,013 |
| Total Additions to (Uses of) Fund Balance | | \$ 92,650 | \$ (25,000) | \$ (195,706) | \$ - |

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.

2024 Approved Budget by Fund Capital Projects Fund

| | 2022 Actual | 2023 Estimated | 2024 Approved |
|--|----------------------|------------------------|------------------------|
| REVENUE: | | | |
| Taxes and Other Revenue | | | |
| Other Financing | \$ 34,581,546 | \$ 50,000 | \$ 3,789,000 |
| Taxes and Other Revenue | \$ 34,581,546 | \$ 50,000 | \$ 3,789,000 |
| Total Revenue | \$ 34,581,546 | \$ 50,000 | \$ 3,789,000 |
| EXPENSE: | | | |
| Capital Projects | | | |
| Capital Improvements | \$ 3,001,352 | \$ 22,684,170 | \$ 23,203,000 |
| Capital Projects | \$ 3,001,352 | \$ 22,684,170 | \$ 23,203,000 |
| Total Expense | \$ 3,001,352 | \$ 22,684,170 | \$ 23,203,000 |
| Capital Projects Fund - Additions to (Uses of) Fund Balance | \$ 31,580,194 | \$ (22,634,170) | \$ (19,414,000) |

2024 Approved Budget

35850000 - Capital Improvements

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|----------------------------|----------------------|------------------------|------------------------|------------------------|
| REVENUE: | | | | | |
| 490000 | Miscellaneous Revenue | \$ 24,463 | \$ - | \$ - | \$ - |
| 495500 | Transfers From Other Funds | 34,505,593 | 8,618,604 | - | 3,739,000 |
| 495700 | Intrafund Transfers | 16,982 | - | - | - |
| 497500 | Interest | 51,490 | - | 50,000 | 50,000 |
| Total Revenue | | \$ 34,598,528 | \$ 8,618,604 | \$ 50,000 | \$ 3,789,000 |
| EXPENSE: | | | | | |
| Current Expense | | | | | |
| 630000 | Special Projects | \$ - | \$ 400,000 | \$ 400,000 | \$ 400,000 |
| Subtotal for Current Expense | | \$ - | \$ 400,000 | \$ 400,000 | \$ 400,000 |
| Debt and Equipment | | | | | |
| 760000 | Land | \$ - | \$ 2,100,000 | \$ 2,100,000 | \$ - |
| 761200 | Building Improvements | 2,446,182 | 25,096,562 | 5,000,000 | 22,803,000 |
| 761400 | Improvements | 78,555 | 15,096,610 | 15,096,610 | - |
| 763000 | Software | 474,090 | - | 87,560 | - |
| 764000 | Capital Equipment | 2,525 | - | - | - |
| Subtotal for Debt and Equipment | | \$ 3,001,352 | \$ 42,293,172 | \$ 22,284,170 | \$ 22,803,000 |
| Total Expense | | \$ 3,001,352 | \$ 42,693,172 | \$ 22,684,170 | \$ 23,203,000 |
| Total Additions to (Uses of) Fund Balance | | \$ 31,597,176 | \$ (34,074,568) | \$ (22,634,170) | \$ (19,414,000) |

2024 Approved Budget

36490000 - Public Works

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|---------------------|--------------------|---------------------|----------------|---------------|
| REVENUE: | | | | | |
| 495700 | Intrafund Transfers | \$ (16,982) | \$ - | \$ - | \$ - |
| Total Revenue | | \$ (16,982) | \$ - | \$ - | \$ - |
| EXPENSE: | | | | | |
| Current Expense | | | | | |
| 630000 | Special Projects | \$ - | \$ 16,892 | \$ - | \$ - |
| Subtotal for Current Expense | | \$ - | \$ 16,892 | \$ - | \$ - |
| Total Expense | | \$ - | \$ 16,892 | \$ - | \$ - |
| Total Additions to (Uses of) Fund Balance | | \$ (16,982) | \$ (16,892) | \$ - | \$ - |

Flood Control Fund

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

2024 Approved Budget by Fund Flood Control

| | 2022 Actual | 2023 Estimated | 2024 Approved |
|--|---------------------|---------------------|---------------------|
| REVENUE: | | | |
| Taxes and Other Revenue | | | |
| License And Fees | \$ 115,656 | \$ 112,000 | \$ 115,000 |
| Other Financing | 18,078 | - | - |
| Taxes | 2,143,109 | 2,192,400 | 2,345,500 |
| Taxes and Other Revenue | \$ 2,276,843 | \$ 2,304,400 | \$ 2,460,500 |
| Total Revenue | \$ 2,276,843 | \$ 2,304,400 | \$ 2,460,500 |
| EXPENSE: | | | |
| Streets And Public Improvement | | | |
| Flood Control | \$ 721,202 | \$ 1,743,467 | \$ 1,425,637 |
| Streets And Public Improvement | \$ 721,202 | \$ 1,743,467 | \$ 1,425,637 |
| Total Expense | \$ 721,202 | \$ 1,743,467 | \$ 1,425,637 |
| Flood Control - Additions to (Uses of) Fund Balance | \$ 1,555,641 | \$ 560,933 | \$ 1,034,863 |

2024 Approved Budget

37406000 - Flood Control

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|------------------------------|---------------------|---------------------|---------------------|---------------------|
| REVENUE: | | | | | |
| 401000 | Current Property Taxes | \$ 2,117,307 | \$ 2,146,000 | \$ 2,156,400 | \$ 2,309,500 |
| 401005 | Interest on Current Prop Tax | 4,592 | - | - | - |
| 401010 | Delinquent Taxes | 20,722 | 19,000 | 35,000 | 35,000 |
| 401020 | Interest On Delinquent Taxes | 488 | - | 1,000 | 1,000 |
| 420000 | Registered Vehicle Fees | 115,656 | 63,000 | 112,000 | 115,000 |
| 497500 | Interest | 18,078 | - | - | - |
| Total Revenue | | \$ 2,276,843 | \$ 2,228,000 | \$ 2,304,400 | \$ 2,460,500 |
| EXPENSE: | | | | | |
| Training & Travel | | | | | |
| 550000 | Training/Travel | \$ - | \$ 2,500 | \$ - | \$ - |
| 550010 | Transportation | - | 1,200 | - | - |
| 550015 | Lodging | - | 2,000 | - | - |
| 550020 | Per Diem | - | 1,300 | - | - |
| Subtotal for Training & Travel | | \$ - | \$ 7,000 | \$ - | \$ - |
| Current Expense | | | | | |
| 620000 | Office Expense/Supplies | \$ - | \$ 500 | \$ 500 | \$ 500 |
| 625000 | Equipment Maintenance | 3,692 | 20,000 | 20,000 | 20,000 |
| 625200 | Fuel Expense | - | - | 2,340 | - |
| 630000 | Special Projects | 163,744 | 410,644 | 410,644 | 600,000 |
| 640000 | Special Supplies | - | 5,000 | 5,000 | 5,000 |
| 670000 | Contracted Services | - | 1,000,000 | 1,000,000 | - |
| Subtotal for Current Expense | | \$ 167,437 | \$ 1,436,144 | \$ 1,438,484 | \$ 625,500 |
| Debt and Equipment | | | | | |
| 760500 | Infrastructure | \$ 553,390 | \$ - | \$ - | \$ 500,000 |
| 764000 | Capital Equipment | - | 300,000 | 300,000 | 300,000 |
| Subtotal for Debt and Equipment | | \$ 553,390 | \$ 300,000 | \$ 300,000 | \$ 800,000 |
| Interdepartmental | | | | | |
| 810050 | Interdept Charg Risk Mgmt | \$ 375 | \$ 341 | \$ 341 | \$ 137 |
| 811500 | Administrative Services | - | 4,642 | 4,642 | - |
| Subtotal for Interdepartmental | | \$ 375 | \$ 4,983 | \$ 4,983 | \$ 137 |
| Total Expense | | \$ 721,202 | \$ 1,748,127 | \$ 1,743,467 | \$ 1,425,637 |
| Total Additions to (Uses of) Fund Balance | | \$ 1,555,641 | \$ 479,873 | \$ 560,933 | \$ 1,034,863 |

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.

2024 Approved Budget by Fund Solid Waste Transfer Station

| | 2022 Actual | 2023 Estimated | 2024 Approved |
|---|----------------------|-----------------------|----------------------|
| REVENUE: | | | |
| Taxes and Other Revenue | | | |
| Charges For Services | \$ 10,869,718 | \$ 12,443,000 | \$ 12,637,000 |
| Miscellaneous | 550,195 | 500,000 | 580,000 |
| Other Financing | 154,396 | 50,000 | 75,000 |
| Taxes and Other Revenue | \$ 11,574,308 | \$ 12,993,000 | \$ 13,292,000 |
| Total Revenue | \$ 11,574,308 | \$ 12,993,000 | \$ 13,292,000 |
| EXPENSE: | | | |
| Business-Type | | | |
| Transfer Station | \$ 10,309,545 | \$ 14,666,335 | \$ 12,972,772 |
| Business-Type | \$ 10,309,545 | \$ 14,666,335 | \$ 12,972,772 |
| Total Expense | \$ 10,309,545 | \$ 14,666,335 | \$ 12,972,772 |
| Solid Waste Transfer Station - Additions to (Uses of) Fund Balance | \$ 1,264,763 | \$ (1,673,335) | \$ 319,228 |

2024 Approved Budget

40450410 - Landfill C&D

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|------------------------------|---------------------|---------------------|---------------------|---------------------|
| REVENUE: | | | | | |
| 430050 | Service Fees | \$ 1,116,675 | \$ 1,033,500 | \$ 1,100,000 | \$ 1,100,000 |
| 441000 | Rent Revenue | 249,114 | 344,500 | 250,000 | 250,000 |
| Total Revenue | | \$ 1,365,789 | \$ 1,378,000 | \$ 1,350,000 | \$ 1,350,000 |
| EXPENSE: | | | | | |
| Salaries and Wages | | | | | |
| 519900 | Allocated Salaries and Wages | \$ 304,990 | \$ - | \$ 250,000 | \$ 250,000 |
| 529900 | Allocated Benefits | 149,911 | - | 150,000 | 150,000 |
| Subtotal for Salaries and Wages | | \$ 454,902 | \$ - | \$ 400,000 | \$ 400,000 |
| Training & Travel | | | | | |
| 550000 | Training/Travel | \$ 1,446 | \$ 1,500 | \$ 1,500 | \$ 1,500 |
| Subtotal for Training & Travel | | \$ 1,446 | \$ 1,500 | \$ 1,500 | \$ 1,500 |
| Current Expense | | | | | |
| 555000 | Meals/Entertainment | \$ 658 | \$ 500 | \$ 500 | \$ 500 |
| 610100 | Reimbursable Sales Tax | 8 | - | - | - |
| 620000 | Office Expense/Supplies | 284 | - | - | - |
| 625000 | Equipment Maintenance | 201 | - | 7,229 | - |
| 626000 | Building Maintenance | 275 | - | - | - |
| 630000 | Special Projects | - | - | 7,400 | - |
| 630030 | Disposal/Ecdc | 279,820 | 230,000 | 300,000 | 300,000 |
| 640000 | Special Supplies | 153 | 200 | 200 | 200 |
| Subtotal for Current Expense | | \$ 281,399 | \$ 230,700 | \$ 315,329 | \$ 300,700 |
| Debt and Equipment | | | | | |
| 766000 | Closure Costs | \$ 66,349 | \$ - | \$ - | \$ - |
| Subtotal for Debt and Equipment | | \$ 66,349 | \$ - | \$ - | \$ - |
| Interdepartmental | | | | | |
| 811500 | Administrative Services | \$ - | \$ 6,726 | \$ 6,726 | \$ 8,300 |
| Subtotal for Interdepartmental | | \$ - | \$ 6,726 | \$ 6,726 | \$ 8,300 |
| Total Expense | | \$ 804,096 | \$ 238,926 | \$ 723,555 | \$ 710,500 |
| Total Additions to (Uses of) Fund Balance | | \$ 561,693 | \$ 1,139,074 | \$ 626,445 | \$ 639,500 |

2024 Approved Budget

40450415 - Landfill Compost

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|------------------------------|---------------------|---------------------|---------------------|---------------------|
| REVENUE: | | | | | |
| 450020 | Composting Revenue | \$ 312,209 | \$ 318,000 | \$ 300,000 | \$ 330,000 |
| 491500 | Over/Short | (24) | - | - | - |
| Total Revenue | | \$ 312,185 | \$ 318,000 | \$ 300,000 | \$ 330,000 |
| EXPENSE: | | | | | |
| Salaries and Wages | | | | | |
| 519900 | Allocated Salaries and Wages | \$ 200,645 | \$ - | \$ 250,000 | \$ 250,000 |
| 529900 | Allocated Benefits | 101,204 | - | 100,000 | 100,000 |
| Subtotal for Salaries and Wages | | \$ 301,849 | \$ - | \$ 350,000 | \$ 350,000 |
| Current Expense | | | | | |
| 620000 | Office Expense/Supplies | \$ - | \$ - | \$ 67 | \$ - |
| 625000 | Equipment Maintenance | 23,948 | 41,500 | 41,500 | 25,000 |
| 625200 | Fuel Expense | - | - | 224 | - |
| 626000 | Building Maintenance | - | - | 57 | - |
| 630045 | Compost Facility | 95,775 | 65,000 | 65,000 | 81,500 |
| 640000 | Special Supplies | - | 150 | 3,727 | 150 |
| Subtotal for Current Expense | | \$ 119,724 | \$ 106,650 | \$ 110,575 | \$ 106,650 |
| Debt and Equipment | | | | | |
| 761200 | Building Improvements | \$ - | \$ - | \$ 111 | \$ - |
| Subtotal for Debt and Equipment | | \$ - | \$ - | \$ 111 | \$ - |
| Interdepartmental | | | | | |
| 811500 | Administrative Services | \$ - | \$ 1,736 | \$ 1,736 | \$ 3,500 |
| Subtotal for Interdepartmental | | \$ - | \$ 1,736 | \$ 1,736 | \$ 3,500 |
| Total Expense | | \$ 421,573 | \$ 108,386 | \$ 462,421 | \$ 460,150 |
| Total Additions to (Uses of) Fund Balance | | \$ (109,388) | \$ 209,614 | \$ (162,421) | \$ (130,150) |

2024 Approved Budget

40450430 - Transfer Station

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|---|------------------------------|---------------------|----------------------|----------------------|----------------------|
| REVENUE: | | | | | |
| 430050 | Service Fees | \$ 9,386,252 | \$ 11,078,000 | \$ 11,078,000 | \$ 11,272,000 |
| 432034 | Recycling Revenue | 20,713 | 19,080 | 15,000 | 15,000 |
| 441000 | Rent Revenue | 96,964 | - | - | - |
| 450015 | Salvage Revenue | 237,986 | 200,000 | 200,000 | 250,000 |
| 490000 | Miscellaneous Revenue | 100 | - | - | - |
| 491500 | Over/Short | 62 | - | - | - |
| 496000 | Sale Of Fixed Assets | 83,800 | - | - | - |
| 497500 | Interest | 70,458 | - | 50,000 | 75,000 |
| Total Revenue | | \$ 9,896,335 | \$ 11,297,080 | \$ 11,343,000 | \$ 11,612,000 |
| EXPENSE: | | | | | |
| Salaries and Wages | | | | | |
| 510000 | Salaries And Wages | \$ 1,560,487 | \$ 1,606,736 | \$ 1,483,832 | \$ 1,734,645 |
| 510005 | Overtime | 99,001 | 48,500 | 110,759 | - |
| 519900 | Allocated Salaries and Wages | (505,636) | - | - | (500,000) |
| 520001 | Health/Dental Insurance | 319,154 | 378,151 | 292,021 | 484,945 |
| 520005 | Disability | 8,295 | 7,785 | 7,000 | 8,572 |
| 520010 | Retirement | 307,642 | 292,761 | 253,800 | 321,179 |
| 520015 | FICA | 121,680 | 119,112 | 103,042 | 132,700 |
| 520020 | Termination Pool | 53,936 | 50,603 | 45,500 | 47,144 |
| 520025 | Workers Comp | 21,746 | 20,649 | 18,442 | 23,053 |
| 529900 | Allocated Benefits | (251,116) | - | - | (250,000) |
| Subtotal for Salaries and Wages | | \$ 1,735,190 | \$ 2,524,297 | \$ 2,314,397 | \$ 2,002,238 |
| Training & Travel | | | | | |
| 550000 | Training/Travel | \$ 1,240 | \$ 4,000 | \$ 4,000 | \$ 4,000 |
| 550005 | Mileage Reimbursement | - | 500 | 500 | - |
| 550010 | Transportation | - | 1,000 | 1,000 | - |
| 550015 | Lodging | - | 1,000 | 1,000 | - |
| 550020 | Per Diem | - | 1,000 | 1,000 | - |
| Subtotal for Training & Travel | | \$ 1,240 | \$ 7,500 | \$ 7,500 | \$ 4,000 |
| Current Expense | | | | | |
| 555000 | Meals/Entertainment | \$ 4,621 | \$ 3,000 | \$ 3,000 | \$ 3,000 |
| 610100 | Reimbursable Sales Tax | 122 | - | 142 | - |
| 620000 | Office Expense/Supplies | 4,749 | 4,500 | 7,056 | 4,500 |
| 621000 | Subscriptions | - | 400 | 400 | 360 |
| 624205 | Bank Charges | 44,803 | 36,000 | 36,000 | 36,000 |

2024 Approved Budget (Continued)

40450430 - Transfer Station

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|-----------------------------|---------------------|-----------------------|-----------------------|----------------------|
| 625000 | Equipment Maintenance | 593,293 | 382,300 | 382,300 | 346,500 |
| 625200 | Fuel Expense | - | - | 76,670 | 50,000 |
| 625300 | Software Maint | 6,276 | 840 | 1,835 | 840 |
| 626000 | Building Maintenance | 82,489 | 44,000 | 84,569 | 94,000 |
| 627000 | Utilities | 50,464 | 45,000 | 45,000 | 45,000 |
| 628000 | Telephone | 3,687 | 2,800 | 3,807 | 2,800 |
| 630000 | Special Projects | - | 60,000 | 60,000 | - |
| 630025 | Contract Labor | - | - | 12,237 | 15,000 |
| 630030 | Disposal/Ecdc | 5,830,155 | 7,273,000 | 7,273,000 | 7,491,190 |
| 630035 | Hazardous Waste | 31,826 | 60,000 | 40,000 | 40,000 |
| 630040 | Recycling | 3,733 | 10,000 | 8,000 | 8,000 |
| 635000 | Special Services | 11,235 | 5,000 | 5,000 | 5,000 |
| 640000 | Special Supplies | 178,352 | 50,000 | 50,000 | 20,000 |
| 640040 | First Aid Supplies | 5,833 | 2,000 | 7,140 | 10,000 |
| 640042 | Inmate Supplies | 13 | 2,000 | - | - |
| 640044 | Misc Shop Supplies | 6,003 | 9,160 | 9,160 | 10,000 |
| Subtotal for Current Expense | | \$ 6,857,654 | \$ 7,990,000 | \$ 8,105,317 | \$ 8,182,190 |
| Debt and Equipment | | | | | |
| 715000 | Principal | \$ 3,140 | \$ 447,045 | \$ 447,045 | \$ - |
| 761200 | Building Improvements | 206,634 | 125,000 | 125,000 | - |
| 761400 | Improvements | 283 | 501,500 | 501,500 | - |
| 763000 | Software | - | - | 7,175 | - |
| 764000 | Capital Equipment | 23,235 | 1,137,125 | 1,137,125 | 725,000 |
| 765000 | Controlled Assets | - | 92,100 | 92,100 | 85,000 |
| 766000 | Closure Costs | 7,204 | 30,000 | 30,000 | 30,000 |
| 780000 | Depreciation | - | 480,000 | 480,000 | 480,000 |
| Subtotal for Debt and Equipment | | \$ 240,496 | \$ 2,812,770 | \$ 2,819,945 | \$ 1,320,000 |
| Interdepartmental | | | | | |
| 810020 | Interdept Charges Telephone | \$ 6,812 | \$ 6,464 | \$ 6,464 | \$ 4,669 |
| 810030 | Interdept Charges Fleet | 3,391 | 3,221 | 3,221 | 53,111 |
| 810040 | Interdept Charges Computer | 2,432 | 3,677 | 3,677 | 4,926 |
| 810050 | Interdept Chrg Risk Mgmt | 38,661 | 34,930 | 34,930 | 37,487 |
| 811500 | Administrative Services | 198,000 | 184,909 | 184,909 | 193,500 |
| Subtotal for Interdepartmental | | \$ 249,295 | \$ 233,200 | \$ 233,200 | \$ 293,693 |
| Total Expense | | \$ 9,083,876 | \$ 13,567,768 | \$ 13,480,359 | \$ 11,802,122 |
| Total Additions to (Uses of) Fund Balance | | \$ 812,459 | \$ (2,270,688) | \$ (2,137,359) | \$ (190,122) |

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.

2024 Approved Budget by Fund Animal Shelter

| | 2022 Actual | 2023 Estimated | 2024 Approved |
|---|---------------------|---------------------|---------------------|
| REVENUE: | | | |
| Taxes and Other Revenue | | | |
| Charges For Services | \$ 994,950 | \$ 1,052,601 | \$ 1,088,428 |
| Other Financing | 55,662 | 30,308 | 37,000 |
| Taxes and Other Revenue | \$ 1,050,613 | \$ 1,082,909 | \$ 1,125,428 |
| Total Revenue | \$ 1,050,613 | \$ 1,082,909 | \$ 1,125,428 |
| EXPENSE: | | | |
| Public Safety | | | |
| Animal Shelter | \$ 1,046,158 | \$ 1,256,908 | \$ 1,273,554 |
| Public Safety | \$ 1,046,158 | \$ 1,256,908 | \$ 1,273,554 |
| Total Expense | \$ 1,046,158 | \$ 1,256,908 | \$ 1,273,554 |
| Animal Shelter - Additions to (Uses of) Fund Balance | \$ 4,455 | \$ (173,999) | \$ (148,126) |

2024 Approved Budget 42156000 - Animal Shelter

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|---|-------------------------|---------------------|---------------------|---------------------|---------------------|
| REVENUE: | | | | | |
| 430050 | Service Fees | \$ 855,397 | \$ 937,601 | \$ 937,601 | \$ 983,428 |
| 434000 | Animal Shelter Fees | 81,924 | 90,000 | 75,000 | 75,000 |
| 434005 | Animal Adoption Fees | 57,629 | 40,000 | 40,000 | 30,000 |
| 490500 | Donations | 21,517 | 10,000 | 14,234 | 12,000 |
| 491000 | Sundry Revenue | 30,721 | 27,500 | 16,074 | 25,000 |
| 497500 | Interest | 3,425 | - | - | - |
| Total Revenue | | \$ 1,050,613 | \$ 1,105,101 | \$ 1,082,909 | \$ 1,125,428 |
| EXPENSE: | | | | | |
| Salaries and Wages | | | | | |
| 510000 | Salaries And Wages | \$ 430,280 | \$ 524,781 | \$ 480,775 | \$ 500,071 |
| 510005 | Overtime | 1,325 | 10,000 | 10,000 | 10,000 |
| 510500 | Employee Incentives | - | 1,300 | 1,300 | 1,300 |
| 520001 | Health/Dental Insurance | 42,255 | 46,084 | 37,368 | 82,039 |
| 520005 | Disability | 1,899 | 2,059 | 1,786 | 2,269 |
| 520010 | Retirement | 67,925 | 75,976 | 62,218 | 83,713 |
| 520015 | FICA | 32,351 | 34,848 | 31,205 | 38,255 |
| 520020 | Termination Pool | 12,328 | 13,383 | 11,606 | 12,478 |
| 520025 | Workers Comp | 4,402 | 4,539 | 4,073 | 4,479 |
| Subtotal for Salaries and Wages | | \$ 592,765 | \$ 712,969 | \$ 640,330 | \$ 734,605 |
| Training & Travel | | | | | |
| 550000 | Training/Travel | \$ 50 | \$ 3,000 | \$ 3,000 | \$ 3,000 |
| Subtotal for Training & Travel | | \$ 50 | \$ 3,000 | \$ 3,000 | \$ 3,000 |
| Current Expense | | | | | |
| 610100 | Reimbursable Sales Tax | \$ 81 | \$ - | \$ 79 | \$ - |
| 620000 | Office Expense/Supplies | 5,616 | 4,500 | 4,500 | 4,500 |
| 624205 | Bank Charges | 19 | 25 | 25 | 25 |
| 625000 | Equipment Maintenance | 1,315 | - | - | - |
| 625200 | Fuel Expense | - | - | 1,596 | 1,000 |
| 626000 | Building Maintenance | 61,840 | 77,000 | 77,000 | 76,000 |
| 627000 | Utilities | 53,512 | 54,000 | 54,000 | 54,000 |
| 640000 | Special Supplies | 12,855 | 17,000 | 17,000 | 17,000 |
| 640022 | Quartermaster | 1,811 | 3,800 | 3,800 | 3,800 |
| 640026 | Adoption Supplies | 7,297 | 25,000 | 25,000 | 25,000 |
| 640032 | Animal Feed/Care | 26,288 | 30,000 | 30,000 | 30,000 |

2024 Approved Budget (Continued)

42156000 - Animal Shelter

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|------------------------------|---------------------|---------------------|---------------------|---------------------|
| 674500 | Veterinary Services | 20,375 | 15,000 | 15,000 | 15,000 |
| Subtotal for Current Expense | | \$ 191,009 | \$ 226,325 | \$ 228,000 | \$ 226,325 |
| Debt and Equipment | | | | | |
| 761200 | Building Improvements | \$ - | \$ 116,945 | \$ 116,945 | \$ - |
| 761400 | Improvements | - | - | - | 30,000 |
| Subtotal for Debt and Equipment | | \$ - | \$ 116,945 | \$ 116,945 | \$ 30,000 |
| Interdepartmental | | | | | |
| 810010 | Interdept Charges Print Copy | \$ 1,150 | \$ 1,160 | \$ 1,160 | \$ 1,090 |
| 810020 | Interdept Charges Telephone | 5,364 | 5,387 | 5,387 | 3,592 |
| 810040 | Interdept Charges Computer | 2,138 | 2,128 | 2,128 | 3,269 |
| 810050 | Interdept Charg Risk Mgmt | 5,567 | 5,165 | 5,165 | 12,274 |
| 811500 | Administrative Services | 32,000 | 34,843 | 34,843 | 39,600 |
| 850000 | Transfers To Other Funds | 216,115 | 219,951 | 219,951 | 219,800 |
| Subtotal for Interdepartmental | | \$ 262,335 | \$ 268,633 | \$ 268,633 | \$ 279,625 |
| Total Expense | | \$ 1,046,158 | \$ 1,327,873 | \$ 1,256,908 | \$ 1,273,554 |
| Total Additions to (Uses of) Fund Balance | | \$ 4,455 | \$ (222,772) | \$ (173,999) | \$ (148,126) |

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.

2024 Approved Budget by Fund Fleet Management

| | 2022 Actual | 2023 Estimated | 2024 Approved |
|---|---------------------|---------------------|---------------------|
| REVENUE: | | | |
| Taxes and Other Revenue | | | |
| Charges For Services | \$ 1,401,657 | \$ 1,326,000 | \$ 1,234,992 |
| Other Financing | 56,346 | 96,455 | 100,000 |
| Taxes and Other Revenue | \$ 1,458,003 | \$ 1,422,455 | \$ 1,334,992 |
| Total Revenue | \$ 1,458,003 | \$ 1,422,455 | \$ 1,334,992 |
| EXPENSE: | | | |
| Internal Service | | | |
| Fleet Management Dept | \$ 22,175 | \$ 2,229,494 | \$ 1,299,887 |
| Internal Service | \$ 22,175 | \$ 2,229,494 | \$ 1,299,887 |
| Total Expense | \$ 22,175 | \$ 2,229,494 | \$ 1,299,887 |
| Fleet Management - Additions to (Uses of) Fund Balance | \$ 1,435,828 | \$ (807,039) | \$ 35,105 |

2024 Approved Budget

50460000 - Fleet Department

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|------------------------------|---------------------|---------------------|---------------------|---------------------|
| REVENUE: | | | | | |
| 444000 | Vehicle Fees | \$ 1,401,657 | \$ 1,326,000 | \$ 1,326,000 | \$ 1,234,992 |
| 496000 | Sale Of Fixed Assets | 56,346 | 250,000 | 96,455 | 100,000 |
| Total Revenue | | \$ 1,458,003 | \$ 1,576,000 | \$ 1,422,455 | \$ 1,334,992 |
| EXPENSE: | | | | | |
| Salaries and Wages | | | | | |
| 519900 | Allocated Salaries and Wages | \$ 47,901 | \$ - | \$ 30,000 | \$ 45,000 |
| Subtotal for Salaries and Wages | | \$ 47,901 | \$ - | \$ 30,000 | \$ 45,000 |
| Training & Travel | | | | | |
| 550000 | Training/Travel | \$ - | \$ 1,000 | \$ 1,000 | \$ - |
| 550015 | Lodging | - | 400 | 400 | - |
| 550020 | Per Diem | - | 300 | 300 | - |
| Subtotal for Training & Travel | | \$ - | \$ 1,700 | \$ 1,700 | \$ - |
| Current Expense | | | | | |
| 620000 | Office Expense/Supplies | \$ 315 | \$ 500 | \$ 500 | \$ 500 |
| 625000 | Equipment Maintenance | 16,004 | 13,000 | 13,000 | 11,500 |
| 625200 | Fuel Expense | - | - | 4,655 | - |
| 625300 | Software Maint | - | 13,000 | 13,000 | 13,000 |
| 628600 | Telephone | 37 | - | 328 | 470 |
| Subtotal for Current Expense | | \$ 16,357 | \$ 26,500 | \$ 31,483 | \$ 25,470 |
| Debt and Equipment | | | | | |
| 763000 | Software | \$ - | \$ - | \$ 1,982 | \$ - |
| 764000 | Capital Equipment | (69,504) | 2,129,637 | 2,129,637 | 1,214,000 |
| 765000 | Controlled Assets | - | 3,000 | - | - |
| Subtotal for Debt and Equipment | | \$ (69,504) | \$ 2,132,637 | \$ 2,131,618 | \$ 1,214,000 |
| Interdepartmental | | | | | |
| 810030 | Interdept Charges Fleet | \$ 10,796 | \$ 16,606 | \$ 16,606 | \$ 10,169 |
| 810050 | Interdept Charg Risk Mgmt | 16,626 | 15,596 | 15,596 | 3,148 |
| 811500 | Administrative Services | - | 2,490 | 2,490 | 2,100 |
| Subtotal for Interdepartmental | | \$ 27,422 | \$ 34,693 | \$ 34,693 | \$ 15,417 |
| Total Expense | | \$ 22,175 | \$ 2,195,529 | \$ 2,229,494 | \$ 1,299,887 |
| Total Additions to (Uses of) Fund Balance | | \$ 1,435,828 | \$ (619,529) | \$ (807,039) | \$ 35,105 |

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.

2024 Approved Budget by Fund Garage Fund

| | 2022 Actual | 2023 Estimated | 2024 Approved |
|--|-------------------|--------------------|-------------------|
| REVENUE: | | | |
| Taxes and Other Revenue | | | |
| Charges For Services | \$ 735,732 | \$ 815,000 | \$ 923,159 |
| Taxes and Other Revenue | \$ 735,732 | \$ 815,000 | \$ 923,159 |
| Total Revenue | \$ 735,732 | \$ 815,000 | \$ 923,159 |
| EXPENSE: | | | |
| Streets And Public Improvement | | | |
| Garage | \$ 642,274 | \$ 835,052 | \$ 903,175 |
| Streets And Public Improvement | \$ 642,274 | \$ 835,052 | \$ 903,175 |
| Total Expense | \$ 642,274 | \$ 835,052 | \$ 903,175 |
| Garage Fund - Additions to (Uses of) Fund Balance | \$ 93,459 | \$ (20,052) | \$ 19,984 |

2024 Approved Budget

50408000 - Garage

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|---|------------------------------|-------------------|---------------------|-------------------|-------------------|
| REVENUE: | | | | | |
| 430050 | Service Fees | \$ 735,732 | \$ 860,000 | \$ 815,000 | \$ 923,159 |
| Total Revenue | | \$ 735,732 | \$ 860,000 | \$ 815,000 | \$ 923,159 |
| EXPENSE: | | | | | |
| Salaries and Wages | | | | | |
| 510000 | Salaries And Wages | \$ 176,840 | \$ 300,659 | \$ 266,101 | \$ 299,016 |
| 510005 | Overtime | 1,393 | - | 4,613 | - |
| 519900 | Allocated Salaries and Wages | - | - | (30,000) | (45,000) |
| 520001 | Health/Dental Insurance | 41,737 | 84,118 | 65,459 | 109,988 |
| 520005 | Disability | 892 | 1,461 | 1,142 | 1,495 |
| 520010 | Retirement | 33,990 | 54,563 | 43,326 | 55,809 |
| 520015 | FICA | 12,791 | 22,352 | 16,390 | 22,875 |
| 520020 | Termination Pool | 5,796 | 9,496 | 7,424 | 8,223 |
| 520025 | Workers Comp | 2,213 | 3,400 | 2,584 | 3,432 |
| Subtotal for Salaries and Wages | | \$ 275,650 | \$ 476,050 | \$ 377,039 | \$ 455,839 |
| Training & Travel | | | | | |
| 550000 | Training/Travel | \$ 113 | \$ 3,500 | \$ 1,000 | \$ 1,000 |
| 550015 | Lodging | - | 1,000 | - | - |
| 550020 | Per Diem | - | 500 | - | - |
| Subtotal for Training & Travel | | \$ 113 | \$ 5,000 | \$ 1,000 | \$ 1,000 |
| Current Expense | | | | | |
| 555000 | Meals/Entertainment | \$ 618 | \$ 1,000 | \$ 1,000 | \$ 1,000 |
| 610100 | Reimbursable Sales Tax | 273 | - | 125 | - |
| 620000 | Office Expense/Supplies | 280 | 2,000 | 2,000 | 2,000 |
| 625000 | Equipment Maintenance | 2,886 | 15,000 | 5,000 | 5,000 |
| 625200 | Fuel Expense | - | - | 3,624 | 3,500 |
| 625300 | Software Maint | 4,583 | 8,840 | 8,840 | 8,840 |
| 626000 | Building Maintenance | 4,150 | 15,000 | 10,000 | 10,000 |
| 627000 | Utilities | 16,671 | 20,000 | 15,000 | 18,000 |
| 640000 | Special Supplies | 319,290 | 350,000 | 350,000 | 350,000 |
| Subtotal for Current Expense | | \$ 348,751 | \$ 411,840 | \$ 395,589 | \$ 398,340 |
| Debt and Equipment | | | | | |
| 763000 | Software | \$ - | \$ - | \$ 263 | \$ - |
| 764000 | Capital Equipment | - | 23,000 | 23,000 | - |
| 765000 | Controlled Assets | - | 20,000 | 5,000 | 10,000 |
| Subtotal for Debt and Equipment | | \$ - | \$ 43,000 | \$ 28,263 | \$ 10,000 |

2024 Approved Budget (Continued)

50408000 - Garage

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|-----------------------------|-------------------|------------------------|--------------------|-------------------|
| Interdepartmental | | | | | |
| 810020 | Interdept Charges Telephone | \$ 2,448 | \$ 2,241 | \$ 2,241 | \$ 1,077 |
| 810030 | Interdept Charges Fleet | 10,530 | 10,530 | 10,530 | 10,530 |
| 810040 | Interdept Charges Computer | 1,245 | 1,245 | 1,245 | 1,217 |
| 810050 | Interdept Charg Risk Mgmt | 3,538 | 4,067 | 4,067 | 3,771 |
| 811500 | Administrative Services | - | 15,078 | 15,078 | 21,400 |
| Subtotal for Interdepartmental | | \$ 17,760 | \$ 33,161 | \$ 33,161 | \$ 37,996 |
| Total Expense | | \$ 642,274 | \$ 969,050 | \$ 835,052 | \$ 903,175 |
| Total Additions to (Uses of) Fund Balance | | \$ 93,459 | \$ (109,050) | \$ (20,052) | \$ 19,984 |

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.

2024 Approved Budget by Fund Risk Management

| | 2022 Actual | 2023 Estimated | 2024 Approved |
|--|---------------------|---------------------|---------------------|
| REVENUE: | | | |
| Taxes and Other Revenue | | | |
| Charges For Services | \$ 2,137,724 | \$ 2,050,000 | \$ 2,443,481 |
| Other Financing | 64,063 | 40,072 | 40,000 |
| Taxes and Other Revenue | \$ 2,201,787 | \$ 2,090,072 | \$ 2,483,481 |
| Total Revenue | \$ 2,201,787 | \$ 2,090,072 | \$ 2,483,481 |
| EXPENSE: | | | |
| Internal Service | | | |
| Risk Management | \$ 1,996,109 | \$ 2,210,761 | \$ 2,483,481 |
| Internal Service | \$ 1,996,109 | \$ 2,210,761 | \$ 2,483,481 |
| Total Expense | \$ 1,996,109 | \$ 2,210,761 | \$ 2,483,481 |
| Risk Management - Additions to (Uses of) Fund Balance | \$ 205,678 | \$ (120,689) | \$ 0 |

2024 Approved Budget

51126000 - Risk Management

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|--------------------------|---------------------|---------------------|---------------------|---------------------|
| REVENUE: | | | | | |
| 430050 | Service Fees | \$ 2,137,724 | \$ 2,236,434 | \$ 2,050,000 | \$ 2,443,481 |
| 491000 | Sundry Revenue | - | - | 72 | - |
| 493000 | Proceeds From Insurance | 64,063 | 20,000 | 40,000 | 40,000 |
| Total Revenue | | \$ 2,201,787 | \$ 2,256,434 | \$ 2,090,072 | \$ 2,483,481 |
| EXPENSE: | | | | | |
| Current Expense | | | | | |
| 610100 | Reimbursable Sales Tax | \$ 15 | \$ - | \$ 22 | \$ - |
| 654000 | Service Fees | - | 20,000 | - | 10,000 |
| 670000 | Contracted Services | 13,151 | 15,369 | 15,369 | 17,518 |
| 671010 | Self Insured Claims | 39,834 | 50,000 | 50,000 | 50,000 |
| 671030 | Unemployment Comp Claims | 18,975 | 45,000 | 45,000 | 45,000 |
| 673500 | Workman Comp Claims | 1,557 | 2,000 | - | 2,000 |
| 675500 | Risk Insurance | 1,847,576 | 2,124,065 | 2,100,370 | 2,358,963 |
| Subtotal for Current Expense | | \$ 1,921,109 | \$ 2,256,434 | \$ 2,210,761 | \$ 2,483,481 |
| Interdepartmental | | | | | |
| 811000 | Risk Management Admin | \$ 75,000 | \$ - | \$ - | \$ - |
| Subtotal for Interdepartmental | | \$ 75,000 | \$ - | \$ - | \$ - |
| Total Expense | | \$ 1,996,109 | \$ 2,256,434 | \$ 2,210,761 | \$ 2,483,481 |
| Total Additions to (Uses of) Fund Balance | | \$ 205,678 | \$ - | \$ (120,689) | \$ 0 |

Treasurers Trust Fund

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

2024 Approved Budget by Fund Treasurers Trust Fund

| | 2022 Actual | 2023 Estimated | 2024 Approved |
|--|---------------------|---------------------|---------------------|
| REVENUE: | | | |
| Taxes and Other Revenue | | | |
| Charges For Services | \$ 90,206 | \$ 70,000 | \$ 70,000 |
| License And Fees | 6,741 | 8,000 | 8,000 |
| Other Financing | 8,003,166 | 7,675,000 | 7,675,000 |
| Taxes and Other Revenue | \$ 8,100,113 | \$ 7,753,000 | \$ 7,753,000 |
| Total Revenue | \$ 8,100,113 | \$ 7,753,000 | \$ 7,753,000 |
| EXPENSE: | | | |
| Fiduciary | | | |
| Treasurer Trust | \$ 7,676,459 | \$ 7,753,000 | \$ 7,753,000 |
| Fiduciary | \$ 7,676,459 | \$ 7,753,000 | \$ 7,753,000 |
| Total Expense | \$ 7,676,459 | \$ 7,753,000 | \$ 7,753,000 |
| Treasurers Trust Fund - Additions to (Uses of) Fund Balance | \$ 423,654 | \$ - | \$ - |

2024 Approved Budget

60890000 - Trust and Agency

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|-----------------------------|---------------------|---------------------|---------------------|---------------------|
| REVENUE: | | | | | |
| 422000 | Licenses And Fees | \$ 6,741 | \$ 7,500 | \$ 8,000 | \$ 8,000 |
| 430500 | Service Fees | 70,000 | 70,000 | 70,000 | 70,000 |
| 432000 | Other Fees | 20,206 | - | - | - |
| 490500 | Donations | 24,601 | 25,000 | - | - |
| 490600 | Escrow Receipts | 7,245,265 | 7,000,000 | 7,645,000 | 7,645,000 |
| 491000 | Sundry Revenue | 733,300 | 645,000 | 30,000 | 30,000 |
| 497500 | Interest | - | 1,000 | - | - |
| Total Revenue | | \$ 8,100,113 | \$ 7,748,500 | \$ 7,753,000 | \$ 7,753,000 |
| EXPENSE: | | | | | |
| Training & Travel | | | | | |
| 550000 | Training/Travel | \$ 35,159 | \$ 5,000 | \$ 5,000 | \$ 5,000 |
| Subtotal for Training & Travel | | \$ 35,159 | \$ 5,000 | \$ 5,000 | \$ 5,000 |
| Current Expense | | | | | |
| 640000 | Special Supplies | \$ 54,883 | \$ 150,000 | \$ 78,000 | \$ 78,000 |
| 690030 | Trust / Escrow Disbursement | 7,572,983 | 7,645,000 | 7,645,000 | 7,645,000 |
| 699000 | Sundry | 13,434 | 30,000 | 25,000 | 25,000 |
| Subtotal for Current Expense | | \$ 7,641,300 | \$ 7,825,000 | \$ 7,748,000 | \$ 7,748,000 |
| Total Expense | | \$ 7,676,459 | \$ 7,830,000 | \$ 7,753,000 | \$ 7,753,000 |
| Total Additions to (Uses of) Fund Balance | | \$ 423,654 | \$ (81,500) | \$ - | \$ - |

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.

2024 Approved Budget by Fund Health Fund

| | 2022 Actual | 2023 Estimated | 2024 Approved |
|--|----------------------|----------------------|----------------------|
| REVENUE: | | | |
| Taxes and Other Revenue | | | |
| Charges For Services | \$ 2,601,590 | \$ 2,479,661 | \$ 2,805,740 |
| Intergovernmental | 11,446,155 | 10,169,672 | 9,221,819 |
| License And Fees | 106,018 | 103,000 | 106,000 |
| Other Financing | 107,739 | 79,615 | 57,300 |
| Taxes | 2,016,519 | 2,052,300 | 2,481,500 |
| Taxes and Other Revenue | \$ 16,278,020 | \$ 14,884,248 | \$ 14,672,359 |
| Total Revenue | \$ 16,278,020 | \$ 14,884,248 | \$ 14,672,359 |
| EXPENSE: | | | |
| Public Health And Welfare | | | |
| Weber Morgan Health Department | \$ 16,342,817 | \$ 14,895,631 | \$ 15,392,836 |
| Public Health And Welfare | \$ 16,342,817 | \$ 14,895,631 | \$ 15,392,836 |
| Total Expense | \$ 16,342,817 | \$ 14,895,631 | \$ 15,392,836 |
| Health Fund - Additions to (Uses of) Fund Balance | \$ (64,797) | \$ (11,383) | \$ (720,477) |

2024 Approved Budget

70900000 - Health Administration

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|-------------------------------|---------------------|---------------------|---------------------|---------------------|
| REVENUE: | | | | | |
| 401000 | Current Property Taxes | \$ 1,959,231 | \$ 2,009,683 | \$ 2,006,300 | \$ 2,435,500 |
| 401005 | Interest on Current Prop Tax | 4,253 | - | - | - |
| 401010 | Delinquent Taxes | 51,469 | 56,000 | 44,000 | 44,000 |
| 401020 | Interest On Delinquent Taxes | 1,566 | 2,000 | 2,000 | 2,000 |
| 410000 | Federal Grants | 4,453,739 | 3,324,644 | 2,265,029 | 1,523,153 |
| 415000 | State Grants | 154,917 | 619,677 | 620,000 | 620,000 |
| 416000 | Grants From Local Units | 145,716 | 250,000 | 247,856 | 150,000 |
| 420000 | Registered Vehicle Fees | 106,018 | 111,000 | 103,000 | 106,000 |
| 430065 | Vital Statistics | 358,711 | 355,000 | 355,000 | 355,000 |
| 441000 | Rent Revenue | 3,600 | 3,600 | 3,600 | 3,600 |
| 491000 | Sundry Revenue | 657 | - | 31 | - |
| 493000 | Proceeds From Insurance | - | - | 14,331 | - |
| 495000 | Contributions And Transfers | 4,130 | - | - | - |
| 496000 | Sale Of Fixed Assets | - | 10,000 | 20,000 | 21,000 |
| 497500 | Interest | 50,656 | 20,000 | 20,000 | 20,000 |
| 498000 | Transfer From Restricted Acct | 16,278 | - | - | - |
| Total Revenue | | \$ 7,310,939 | \$ 6,761,604 | \$ 5,701,147 | \$ 5,280,253 |
| EXPENSE: | | | | | |
| Salaries and Wages | | | | | |
| 510000 | Salaries And Wages | \$ 2,273,156 | \$ 2,437,076 | \$ 2,484,232 | \$ 1,921,550 |
| 510001 | Auto Allowance | 6,978 | - | 613 | - |
| 510005 | Overtime | 1,319 | - | 1,566 | - |
| 510500 | Employee Incentives | 3,000 | 20,000 | 10,000 | 10,000 |
| 519900 | Allocated Salaries and Wages | (192,928) | - | (112,657) | - |
| 520001 | Health/Dental Insurance | 362,255 | 371,768 | 366,276 | 449,997 |
| 520005 | Disability | 11,365 | 11,572 | 10,412 | 9,608 |
| 520010 | Retirement | 424,648 | 435,063 | 386,886 | 359,217 |
| 520015 | FICA | 170,674 | 177,058 | 152,702 | 146,999 |
| 520020 | Termination Pool | 73,928 | 75,221 | 67,676 | 52,843 |
| 520025 | Workers Comp | 13,866 | 12,235 | 14,890 | 11,821 |
| 529900 | Allocated Benefits | (114,120) | - | (60,774) | - |
| Subtotal for Salaries and Wages | | \$ 3,034,140 | \$ 3,539,993 | \$ 3,321,821 | \$ 2,962,035 |

2024 Approved Budget (Continued)

70900000 - Health Administration

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|---|-------------------------------|---------------------|---------------------|---------------------|-------------------|
| Training & Travel | | | | | |
| 550000 | Training/Travel | \$ 27,372 | \$ 82,300 | \$ 50,000 | \$ 20,000 |
| 550005 | Mileage Reimbursement | 3,427 | 3,200 | 5,200 | 4,200 |
| 550010 | Transportation | 8,874 | 7,000 | 20,314 | 7,000 |
| 550015 | Lodging | 15,155 | 10,000 | 15,289 | 14,000 |
| 550020 | Per Diem | 7,700 | 5,000 | 7,866 | 4,997 |
| 550990 | Allocated Travel and Training | (6,980) | - | (1,975) | - |
| Subtotal for Training & Travel | | \$ 55,547 | \$ 107,500 | \$ 96,693 | \$ 50,197 |
| Current Expense | | | | | |
| 555000 | Meals/Entertainment | \$ 14,166 | \$ 10,000 | \$ 10,000 | \$ 10,000 |
| 610000 | Purchasing Card | (458) | - | - | - |
| 610100 | Reimbursable Sales Tax | 2,255 | - | - | - |
| 615000 | Administrative Fees | 188,000 | 185,000 | 185,000 | 243,670 |
| 620000 | Office Expense/Supplies | 16,454 | 11,000 | 19,819 | 11,000 |
| 620010 | Postage | 3,278 | 2,200 | 2,200 | 2,200 |
| 621000 | Subscriptions | 60,028 | 45,000 | 45,000 | 75,000 |
| 624205 | Bank Charges | 20,822 | 20,000 | 20,000 | 20,000 |
| 625000 | Equipment Maintenance | 6,190 | 6,500 | 7,851 | 2,000 |
| 625200 | Fuel Expense | - | - | 9,097 | 4,500 |
| 626000 | Building Maintenance | 46,352 | 47,000 | 47,000 | 47,000 |
| 627000 | Utilities | 34,140 | 22,000 | 34,000 | 34,000 |
| 628000 | Telephone | 3,355 | 2,500 | 2,500 | 2,500 |
| 630000 | Special Projects | 76,856 | 131,000 | 80,000 | 30,000 |
| 630060 | Consultants | 50,833 | 28,000 | 74,849 | 32,596 |
| 635000 | Special Services | 92,013 | 76,149 | 76,149 | 55,000 |
| 640000 | Special Supplies | 1,497,976 | 179,000 | 154,000 | 65,000 |
| 660000 | Rent | 109,024 | 149,936 | 149,936 | 6,750 |
| 670100 | Pass Through Grant Pmt | 12,429 | 85,000 | 82,000 | 16,449 |
| 671000 | Data Processing Services | 50,000 | 50,000 | 50,000 | 50,000 |
| 675500 | Risk Insurance | 53,538 | 60,306 | 61,753 | 70,929 |
| 698000 | Allocated Overhead | (150,236) | - | (102,290) | - |
| 699000 | Sundry | 6,559 | - | - | - |
| Subtotal for Current Expense | | \$ 2,193,574 | \$ 1,110,591 | \$ 1,008,864 | \$ 778,594 |

2024 Approved Budget (Continued)

70900000 - Health Administration

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|-----------------------------|---------------------|---------------------|---------------------|---------------------|
| Debt and Equipment | | | | | |
| 761200 | Building Improvements | \$ 869,643 | \$ 128,000 | \$ 128,000 | \$ 20,000 |
| 761400 | Improvements | (7,983) | - | - | - |
| 763000 | Software | 1,441 | 25,590 | 25,590 | 2,000 |
| 764000 | Capital Equipment | 84,637 | 74,100 | 74,100 | 111,000 |
| 765000 | Controlled Assets | 20,076 | 17,501 | 24,501 | 9,000 |
| Subtotal for Debt and Equipment | | \$ 967,814 | \$ 245,191 | \$ 252,191 | \$ 142,000 |
| Interdepartmental | | | | | |
| 810020 | Interdept Charges Telephone | \$ 23,820 | \$ 13,662 | \$ 13,662 | \$ 13,289 |
| 810040 | Interdept Charges Computer | 1,300 | 5,400 | 5,400 | 10,080 |
| 810050 | Interdept Charg Risk Mgmt | - | - | - | 19,604 |
| Subtotal for Interdepartmental | | \$ 25,120 | \$ 19,062 | \$ 19,062 | \$ 42,973 |
| Total Expense | | \$ 6,276,196 | \$ 5,022,337 | \$ 4,698,632 | \$ 3,975,799 |
| Total Additions to (Uses of) Fund Balance | | \$ 1,034,744 | \$ 1,739,267 | \$ 1,002,515 | \$ 1,304,454 |

2024 Approved Budget

70900705 - Clinical Nursing Services

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|---|-------------------------------|---------------------|---------------------|---------------------|---------------------|
| REVENUE: | | | | | |
| 410000 | Federal Grants | \$ 455,832 | \$ 589,059 | \$ 589,059 | \$ 434,312 |
| 415000 | State Grants | 145,209 | 27,225 | 48,000 | 87,759 |
| 416000 | Grants From Local Units | - | - | 2,490 | - |
| 436504 | Immunizations | 289,185 | 260,000 | 310,000 | 319,450 |
| 436506 | Flu Immunizations | 153,648 | 120,000 | 135,000 | 135,000 |
| 436508 | Tb Supplies | 12,656 | 11,000 | 11,000 | 11,000 |
| 436510 | STD Fee | 6,844 | 6,000 | 6,800 | 6,800 |
| 436514 | HIV / AIDS | 1,008 | 1,000 | 1,000 | 1,000 |
| 436516 | Immigration | 15,561 | 14,000 | 20,000 | 20,000 |
| 436520 | BYB Title XIX | 5,354 | 3,000 | 4,500 | 4,500 |
| 436526 | Pregnancy Testing | 80 | 100 | 40 | 40 |
| 491000 | Sundry Revenue | 4,992 | 8,000 | 1,800 | 1,800 |
| Total Revenue | | \$ 1,090,369 | \$ 1,039,384 | \$ 1,129,689 | \$ 1,021,661 |
| EXPENSE: | | | | | |
| Salaries and Wages | | | | | |
| 510000 | Salaries And Wages | \$ 944,143 | \$ 1,194,223 | \$ 1,075,919 | \$ 1,281,839 |
| 510001 | Auto Allowance | 34 | - | 11 | - |
| 510005 | Overtime | 483 | - | - | - |
| 519900 | Allocated Salaries and Wages | 33,094 | - | 23,343 | - |
| 520001 | Health/Dental Insurance | 166,632 | 216,405 | 165,209 | 237,582 |
| 520005 | Disability | 4,678 | 5,787 | 4,503 | 6,317 |
| 520010 | Retirement | 171,350 | 216,182 | 163,764 | 237,244 |
| 520015 | FICA | 67,788 | 88,542 | 65,451 | 96,648 |
| 520020 | Termination Pool | 30,408 | 37,616 | 29,270 | 34,743 |
| 520025 | Workers Comp | 10,409 | 13,841 | 9,636 | 15,133 |
| 529900 | Allocated Benefits | 32,141 | - | 17,103 | - |
| Subtotal for Salaries and Wages | | \$ 1,461,160 | \$ 1,772,597 | \$ 1,554,209 | \$ 1,909,505 |
| Training & Travel | | | | | |
| 550000 | Training/Travel | \$ 679 | \$ 5,000 | \$ 3,200 | \$ 5,000 |
| 550005 | Mileage Reimbursement | 2,688 | 6,000 | 1,500 | 6,000 |
| 550010 | Transportation | 1,411 | 1,500 | 700 | 1,500 |
| 550015 | Lodging | 2,378 | 2,500 | 700 | 2,500 |
| 550020 | Per Diem | 1,090 | 1,200 | 593 | 1,200 |
| 550990 | Allocated Travel and Training | 1,803 | - | 545 | - |
| Subtotal for Training & Travel | | \$ 10,048 | \$ 16,200 | \$ 7,238 | \$ 16,200 |

2024 Approved Budget (Continued)

70900705 - Clinical Nursing Services

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|-----------------------------|---------------------|-----------------------|---------------------|-----------------------|
| Current Expense | | | | | |
| 555000 | Meals/Entertainment | \$ 1,680 | \$ 1,400 | \$ 1,400 | \$ 1,400 |
| 620000 | Office Expense/Supplies | 3,275 | 5,000 | 1,000 | 5,000 |
| 620010 | Postage | 739 | 1,700 | 1,400 | 1,400 |
| 621000 | Subscriptions | 6,756 | 7,000 | 7,000 | 7,000 |
| 625000 | Equipment Maintenance | 332 | 500 | 150 | 300 |
| 625200 | Fuel Expense | - | - | 150 | 200 |
| 626000 | Building Maintenance | 12,566 | 21,500 | 18,000 | 19,000 |
| 627000 | Utilities | 15,659 | 22,000 | 21,000 | 21,000 |
| 630060 | Consultants | 11,000 | 18,150 | 1,375 | 1,375 |
| 635000 | Special Services | 54,412 | 85,965 | 50,000 | 65,000 |
| 640000 | Special Supplies | 330,958 | 10,000 | 150,000 | 10,000 |
| 646000 | Medical Supplies | 553 | 360,000 | 128,890 | 300,000 |
| 660000 | Rent | 54,971 | 55,063 | 55,063 | 2,250 |
| 698000 | Allocated Overhead | 39,255 | - | 28,625 | - |
| Subtotal for Current Expense | | \$ 532,156 | \$ 588,278 | \$ 464,053 | \$ 433,925 |
| Debt and Equipment | | | | | |
| 761400 | Improvements | \$ 1,097 | \$ - | \$ - | \$ - |
| 763000 | Software | - | 1,000 | 1,000 | - |
| 764000 | Capital Equipment | 11,615 | 8,000 | - | 8,000 |
| 765000 | Controlled Assets | 1,566 | 3,000 | 12,000 | 3,000 |
| Subtotal for Debt and Equipment | | \$ 14,277 | \$ 12,000 | \$ 13,000 | \$ 11,000 |
| Interdepartmental | | | | | |
| 810020 | Interdept Charges Telephone | \$ 9,660 | \$ 10,055 | \$ 10,055 | \$ 10,416 |
| 810040 | Interdept Charges Computer | 1,300 | 3,480 | 3,480 | 4,800 |
| Subtotal for Interdepartmental | | \$ 10,960 | \$ 13,535 | \$ 13,535 | \$ 15,216 |
| Total Expense | | \$ 2,028,601 | \$ 2,402,609 | \$ 2,052,035 | \$ 2,385,846 |
| Total Additions to (Uses of) Fund Balance | | \$ (938,232) | \$ (1,363,225) | \$ (922,346) | \$ (1,364,185) |

2024 Approved Budget

70900710 - Environmental Health

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|---------------------------|------------------------------|---------------------|---------------------|---------------------|---------------------|
| REVENUE: | | | | | |
| 410000 | Federal Grants | \$ 178,815 | \$ 155,330 | \$ 136,000 | \$ 136,000 |
| 415000 | State Grants | 391,069 | 130,785 | 144,000 | 144,000 |
| 416000 | Grants From Local Units | 12,939 | 15,000 | 13,000 | 13,000 |
| 430057 | Mass Gathering Fees | 7,100 | 6,700 | 7,525 | 9,350 |
| 436002 | Wastewater | 154,428 | 120,000 | 113,865 | 120,000 |
| 436004 | Station Fees | 224,230 | 225,000 | 225,000 | 450,000 |
| 436006 | Water Analysis | 39,911 | 20,000 | 21,000 | 19,000 |
| 437002 | Tanning / Tattoo Permits | 15,180 | 10,000 | 16,641 | 15,000 |
| 437004 | Food Service Program Revenue | 146,200 | 130,000 | 130,000 | 130,000 |
| 437006 | Business License Review | 3,000 | 1,500 | 2,000 | 2,000 |
| 437008 | Swimming Pools | 108,955 | 100,000 | 111,885 | 125,000 |
| 437010 | Food Service Revenue | 425,350 | 400,000 | 450,000 | 480,000 |
| 437012 | I/M Program | 16,625 | 15,000 | 15,000 | 16,000 |
| 437014 | Child Care Inspections | 2,880 | 3,000 | 2,800 | 3,000 |
| 437016 | Waste Haulers | 18,385 | 15,000 | 15,000 | 15,000 |
| 437017 | I/M Emmission Cert | 515,250 | 450,000 | 450,000 | 515,000 |
| 437018 | I/M Program | 4,145 | 3,500 | 6,500 | 4,000 |
| 437019 | IM Program Consent Agree | 4,183 | - | 13,520 | - |
| 437020 | Illegal Drug Site Fee | 34,770 | 35,550 | 39,535 | 45,000 |
| 491000 | Sundry Revenue | 11,385 | 7,000 | 20,000 | 12,000 |
| 496000 | Sale Of Fixed Assets | 19,611 | 5,000 | 3,400 | 2,500 |
| Total Revenue | | \$ 2,334,410 | \$ 1,848,365 | \$ 1,936,671 | \$ 2,255,850 |
| EXPENSE: | | | | | |
| Salaries and Wages | | | | | |
| 510000 | Salaries And Wages | \$ 1,255,139 | \$ 1,383,587 | \$ 1,190,556 | \$ 1,426,085 |
| 510001 | Auto Allowance | 34 | - | 11 | - |
| 510005 | Overtime | 585 | - | 1,467 | - |
| 519900 | Allocated Salaries and Wages | 44,837 | - | 34,478 | - |
| 520001 | Health/Dental Insurance | 217,091 | 239,421 | 183,540 | 315,905 |
| 520005 | Disability | 6,225 | 6,644 | 4,959 | 7,107 |
| 520010 | Retirement | 239,236 | 251,650 | 187,183 | 268,773 |
| 520015 | FICA | 89,340 | 101,650 | 71,297 | 108,730 |
| 520020 | Termination Pool | 40,465 | 43,184 | 32,230 | 39,086 |
| 520025 | Workers Comp | 15,863 | 16,795 | 12,696 | 17,906 |
| 529900 | Allocated Benefits | 23,951 | - | 19,497 | - |

2024 Approved Budget (Continued)

70900710 - Environmental Health

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|---|-------------------------------|---------------------|---------------------|---------------------|---------------------|
| Subtotal for Salaries and Wages | | \$ 1,932,766 | \$ 2,042,933 | \$ 1,737,914 | \$ 2,183,592 |
| Training & Travel | | | | | |
| 550000 | Training/Travel | \$ 7,162 | \$ 9,500 | \$ 9,500 | \$ 9,500 |
| 550005 | Mileage Reimbursement | 484 | 700 | 700 | 700 |
| 550010 | Transportation | 2,636 | 2,000 | 2,000 | 2,000 |
| 550015 | Lodging | 3,882 | 4,600 | 4,600 | 4,600 |
| 550020 | Per Diem | 1,628 | 2,800 | 2,800 | 2,800 |
| 550990 | Allocated Travel and Training | 2,180 | - | 645 | - |
| Subtotal for Training & Travel | | \$ 17,971 | \$ 19,600 | \$ 20,245 | \$ 19,600 |
| Current Expense | | | | | |
| 555000 | Meals/Entertainment | \$ 1,524 | \$ 1,000 | \$ 1,000 | \$ 1,500 |
| 620000 | Office Expense/Supplies | 6,395 | 6,500 | 6,500 | 6,500 |
| 620010 | Postage | 7,730 | 7,500 | 10,000 | 10,000 |
| 621000 | Subscriptions | 6,459 | 4,000 | 4,000 | 4,000 |
| 625000 | Equipment Maintenance | 16,423 | 14,500 | 10,144 | 10,144 |
| 625200 | Fuel Expense | - | - | 4,356 | 4,356 |
| 625500 | Grant Funded Repairs | 108,780 | 91,600 | 91,600 | 91,600 |
| 626000 | Building Maintenance | 22,534 | 25,800 | 25,800 | 25,800 |
| 627000 | Utilities | 23,831 | 29,000 | 29,000 | 29,000 |
| 628000 | Telephone | 3,110 | 3,400 | 3,400 | 3,400 |
| 630060 | Consultants | 1,560 | - | 960 | - |
| 635000 | Special Services | 68,619 | 45,000 | 60,000 | 60,000 |
| 640000 | Special Supplies | 17,958 | 25,000 | 25,000 | 25,000 |
| 660000 | Rent | 80,643 | 84,951 | 84,951 | 4,500 |
| 698000 | Allocated Overhead | 48,147 | - | 33,145 | - |
| Subtotal for Current Expense | | \$ 413,715 | \$ 338,251 | \$ 389,857 | \$ 275,800 |
| Debt and Equipment | | | | | |
| 761200 | Building Improvements | \$ - | \$ - | \$ 5,632 | \$ - |
| 761400 | Improvements | 2,194 | - | - | - |
| 763000 | Software | 122 | 1,000 | 1,000 | 1,000 |
| 765000 | Controlled Assets | 3,870 | 14,000 | 7,000 | 14,000 |
| Subtotal for Debt and Equipment | | \$ 6,186 | \$ 15,000 | \$ 13,632 | \$ 15,000 |
| Interdepartmental | | | | | |
| 810020 | Interdept Charges Telephone | \$ 9,325 | \$ 9,337 | \$ 9,337 | \$ 9,338 |
| 810040 | Interdept Charges Computer | 2,000 | 4,800 | 4,800 | 5,040 |
| Subtotal for Interdepartmental | | \$ 11,325 | \$ 14,137 | \$ 14,137 | \$ 14,378 |

2024 Approved Budget (Continued)

70900710 - Environmental Health

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|-------------|---------------------|------------------------|---------------------|---------------------|
| Total Expense | | \$ 2,381,964 | \$ 2,429,920 | \$ 2,175,784 | \$ 2,508,370 |
| Total Additions to (Uses of) Fund Balance | | \$ (47,554) | \$ (581,555) | \$ (239,113) | \$ (252,520) |

2024 Approved Budget

70900715 - Community Health

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|---|-------------------------------|---------------------|---------------------|---------------------|---------------------|
| REVENUE: | | | | | |
| 410000 | Federal Grants | \$ 1,153,756 | \$ 1,274,375 | \$ 1,384,684 | \$ 1,521,589 |
| 415000 | State Grants | 871,472 | 817,680 | 817,680 | 817,680 |
| 416000 | Grants From Local Units | 24,898 | 19,000 | 16,477 | - |
| 430050 | Service Fees | 70 | 600 | 30 | - |
| 445000 | Fines And Fees | 34,155 | 25,000 | 12,420 | 1,000 |
| 445005 | Tabacco Classes | 128 | 1,500 | - | - |
| Total Revenue | | \$ 2,084,479 | \$ 2,138,155 | \$ 2,231,291 | \$ 2,340,269 |
| EXPENSE: | | | | | |
| Salaries and Wages | | | | | |
| 510000 | Salaries And Wages | \$ 839,498 | \$ 930,485 | \$ 767,225 | \$ 1,268,255 |
| 510001 | Auto Allowance | 141 | - | 68 | - |
| 510500 | Employee Incentives | - | - | 875 | - |
| 519900 | Allocated Salaries and Wages | 71,077 | - | 29,366 | - |
| 520001 | Health/Dental Insurance | 121,238 | 135,976 | 110,251 | 291,809 |
| 520005 | Disability | 3,751 | 4,032 | 2,937 | 5,792 |
| 520010 | Retirement | 137,075 | 150,044 | 106,114 | 217,469 |
| 520015 | FICA | 60,643 | 68,514 | 46,991 | 95,075 |
| 520020 | Termination Pool | 24,381 | 26,205 | 19,090 | 31,858 |
| 520025 | Workers Comp | 10,664 | 11,858 | 7,974 | 11,472 |
| 529900 | Allocated Benefits | 37,609 | - | 13,035 | - |
| Subtotal for Salaries and Wages | | \$ 1,306,077 | \$ 1,327,114 | \$ 1,103,925 | \$ 1,921,732 |
| Training & Travel | | | | | |
| 550000 | Training/Travel | \$ 18,223 | \$ 13,150 | \$ 16,274 | \$ 14,950 |
| 550005 | Mileage Reimbursement | 1,069 | 2,000 | 2,000 | 2,000 |
| 550010 | Transportation | 11,037 | 7,500 | 7,500 | 7,500 |
| 550015 | Lodging | 10,952 | 8,550 | 18,190 | 8,550 |
| 550020 | Per Diem | 4,640 | 4,761 | 4,761 | 4,761 |
| 550990 | Allocated Travel and Training | 2,006 | - | 423 | - |
| Subtotal for Training & Travel | | \$ 47,928 | \$ 35,961 | \$ 49,148 | \$ 37,761 |
| Current Expense | | | | | |
| 555000 | Meals/Entertainment | \$ 9,939 | \$ 6,000 | \$ 6,000 | \$ 6,000 |
| 610000 | Purchasing Card | 856 | - | - | - |
| 620000 | Office Expense/Supplies | 2,374 | 6,550 | 6,550 | 6,550 |
| 620010 | Postage | 421 | 900 | 900 | 900 |
| 621000 | Subscriptions | 1,545 | 4,000 | 4,000 | 4,000 |

2024 Approved Budget (Continued)

70900715 - Community Health

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|------------------------------|---------------------|---------------------|---------------------|---------------------|
| 625000 | Equipment Maintenance | 1,936 | 2,800 | 2,800 | 2,800 |
| 625200 | Fuel Expense | - | - | 925 | - |
| 626000 | Building Maintenance | 18,290 | 11,000 | 18,000 | 18,000 |
| 627000 | Utilities | 10,218 | 12,000 | 12,000 | 12,000 |
| 628000 | Telephone | 3,176 | 2,000 | 4,000 | 2,000 |
| 630000 | Special Projects | - | - | - | 29,700 |
| 630060 | Consultants | 8,969 | 5,000 | 8,000 | 5,000 |
| 635000 | Special Services | 19,192 | 30,000 | 30,000 | 30,000 |
| 640000 | Special Supplies | 69,940 | 81,000 | 81,000 | 87,000 |
| 660000 | Rent | 38,365 | - | 2,250 | 2,250 |
| 670000 | Contracted Services | - | 20,000 | 20,000 | 26,480 |
| 670100 | Pass Through Grant Pmt | 467,236 | 671,935 | 671,935 | 304,136 |
| 698000 | Allocated Overhead | 37,814 | - | 21,781 | - |
| 699000 | Sundry | - | - | - | 100,000 |
| Subtotal for Current Expense | | \$ 690,270 | \$ 853,185 | \$ 890,141 | \$ 636,816 |
| Debt and Equipment | | | | | |
| 761400 | Improvements | \$ 3,343 | \$ - | \$ - | \$ - |
| 763000 | Software | 2,992 | 3,500 | 3,500 | 3,500 |
| 765000 | Controlled Assets | 4,002 | 12,000 | 12,000 | 14,800 |
| Subtotal for Debt and Equipment | | \$ 10,338 | \$ 15,500 | \$ 15,500 | \$ 18,300 |
| Interdepartmental | | | | | |
| 810010 | Interdept Charges Print Copy | \$ - | \$ - | \$ - | \$ 777 |
| 810020 | Interdept Charges Telephone | 8,753 | 9,337 | 9,337 | 10,716 |
| 810040 | Interdept Charges Computer | 1,850 | 4,320 | 4,320 | 4,200 |
| Subtotal for Interdepartmental | | \$ 10,603 | \$ 13,657 | \$ 13,657 | \$ 15,693 |
| Total Expense | | \$ 2,065,216 | \$ 2,245,416 | \$ 2,072,372 | \$ 2,630,302 |
| Total Additions to (Uses of) Fund Balance | | \$ 19,263 | \$ (107,261) | \$ 158,919 | \$ (290,033) |

2024 Approved Budget

70900730 - Women Infants & Children

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|---|-------------------------------|---------------------|---------------------|---------------------|---------------------|
| REVENUE: | | | | | |
| 410000 | Federal Grants | \$ 1,159,147 | \$ 1,193,107 | \$ 1,174,933 | \$ 1,063,860 |
| 410100 | WIC Commodities | 2,298,646 | 2,181,313 | 2,710,465 | 2,710,466 |
| 491000 | Sundry Revenue | 30 | - | 53 | - |
| Total Revenue | | \$ 3,457,823 | \$ 3,374,420 | \$ 3,885,451 | \$ 3,774,326 |
| EXPENSE: | | | | | |
| Salaries and Wages | | | | | |
| 510000 | Salaries And Wages | \$ 609,474 | \$ 674,614 | \$ 670,193 | \$ 712,033 |
| 510001 | Auto Allowance | 34 | - | 27 | - |
| 510005 | Overtime | 618 | - | - | - |
| 519900 | Allocated Salaries and Wages | 43,564 | - | 25,470 | - |
| 520001 | Health/Dental Insurance | 129,216 | 172,736 | 126,214 | 147,759 |
| 520005 | Disability | 2,956 | 3,149 | 2,752 | 3,466 |
| 520010 | Retirement | 108,130 | 116,005 | 99,837 | 127,684 |
| 520015 | FICA | 44,034 | 49,478 | 40,999 | 54,471 |
| 520020 | Termination Pool | 19,215 | 20,465 | 17,886 | 19,061 |
| 520025 | Workers Comp | 5,420 | 5,903 | 5,098 | 6,567 |
| 529900 | Allocated Benefits | 20,996 | - | 11,139 | - |
| Subtotal for Salaries and Wages | | \$ 983,656 | \$ 1,042,350 | \$ 999,613 | \$ 1,071,041 |
| Training & Travel | | | | | |
| 550000 | Training/Travel | \$ 6,664 | \$ 5,500 | \$ 6,000 | \$ 5,000 |
| 550005 | Mileage Reimbursement | - | 800 | 800 | 500 |
| 550010 | Transportation | 1,913 | 2,800 | 2,800 | 1,500 |
| 550015 | Lodging | 2,048 | 4,300 | 4,300 | 2,000 |
| 550020 | Per Diem | 1,025 | 1,600 | 1,600 | 1,000 |
| 550990 | Allocated Travel and Training | 991 | - | 362 | - |
| Subtotal for Training & Travel | | \$ 12,641 | \$ 15,000 | \$ 15,862 | \$ 10,000 |
| Current Expense | | | | | |
| 555000 | Meals/Entertainment | \$ 871 | \$ 900 | \$ 900 | \$ 900 |
| 620000 | Office Expense/Supplies | 9,450 | 14,000 | 14,000 | 5,000 |
| 620010 | Postage | 5,558 | 20,000 | 20,000 | 5,000 |
| 621000 | Subscriptions | 292 | 1,500 | 1,500 | 1,500 |
| 625000 | Equipment Maintenance | 231 | 500 | 500 | 500 |
| 625200 | Fuel Expense | - | - | 106 | - |
| 626000 | Building Maintenance | 23,299 | 25,000 | 25,000 | 25,000 |
| 627000 | Utilities | 11,869 | 21,000 | 14,000 | 14,000 |

2024 Approved Budget (Continued)

70900730 - Women Infants & Children

| Object | Description | 2022 Actual | 2023 Revised Budget | 2023 Estimated | 2024 Approved |
|--|-----------------------------|---------------------|---------------------|---------------------|---------------------|
| 628000 | Telephone | - | 700 | - | - |
| 635000 | Special Services | 5,320 | 6,000 | 6,000 | 6,000 |
| 640000 | Special Supplies | 17,491 | 23,000 | 25,000 | 10,000 |
| 640024 | Commodities | 2,298,646 | 2,181,313 | 2,710,466 | 2,710,466 |
| 646000 | Medical Supplies | 6,395 | 10,000 | 10,000 | 10,000 |
| 660000 | Rent | - | 2,250 | 2,250 | 2,250 |
| 698000 | Allocated Overhead | 25,020 | - | 18,738 | - |
| Subtotal for Current Expense | | \$ 2,404,442 | \$ 2,306,163 | \$ 2,848,459 | \$ 2,790,616 |
| Debt and Equipment | | | | | |
| 761200 | Building Improvements | \$ 164,675 | \$ 10,000 | \$ 10,000 | \$ - |
| 761400 | Improvements | 1,097 | - | - | - |
| 763000 | Software | - | 250 | 250 | - |
| 765000 | Controlled Assets | 13,684 | 12,000 | 9,570 | 12,000 |
| Subtotal for Debt and Equipment | | \$ 179,456 | \$ 22,250 | \$ 19,820 | \$ 12,000 |
| Interdepartmental | | | | | |
| 810020 | Interdept Charges Telephone | \$ 9,395 | \$ 10,055 | \$ 10,055 | \$ 7,183 |
| 810040 | Interdept Charges Computer | 1,250 | 3,000 | 3,000 | 1,680 |
| Subtotal for Interdepartmental | | \$ 10,645 | \$ 13,055 | \$ 13,055 | \$ 8,863 |
| Total Expense | | \$ 3,590,841 | \$ 3,398,817 | \$ 3,896,809 | \$ 3,892,520 |
| Total Additions to (Uses of) Fund Balance | | \$ (133,018) | \$ (24,397) | \$ (11,358) | \$ (118,194) |

Supplemental Section



Approved Capital Projects

The following schedule shows the County's approved capital projects.

| Funding Source | Requested Capital Project Expenditures | Total |
|----------------------------|--|---------------------|
| Capital Projects | Ogden Eccles Conference Center Renovation | \$20,000,000 |
| Capital Projects | Jail Facility Design | 1,230,000 |
| Capital Projects | Fuel System/Tank Replacement Eden | 648,000 |
| Capital Projects | Jail Exterior Paint | 300,000 |
| Capital Projects | Causey Reservoir Access | 325,000 |
| Capital Projects | Other Projects | 300,000 |
| Flood Control | 4000 North box culvert | 500,000 |
| Impact Fees | Eden Acres Storm Drain | 800,000 |
| Impact Fees | 1800 South Storm Water Piping | 400,000 |
| Impact Fees | 1800 South 3500 W | 150,000 |
| Impact Fees | 2200 South | 300,000 |
| Transporation Tax (Prop 1) | Mill overlay of rulon white blvd through industrial park | 1,000,000 |
| Transporation Tax (Prop 1) | Overlay 1 mile of HWY 162 | 300,000 |
| Grand Total | | \$26,253,000 |

County Wide Capital Projects & Facility Improvements Plan

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

| Requested Capital Project | 2025 | 2026 | 2027 | 2028+ | Total |
|--|----------------------|----------------------|----------------------|-----------------------|-----------------------|
| Weber Center Parking Structure | \$ 15,000,000 | \$ 15,000,000 | \$ - | \$ - | \$ 30,000,000 |
| Weber Center Remodel | 7,000,000 | 10,000,000 | - | - | 17,000,000 |
| Ice Sheet Renovation | 8,000,000 | 8,000,000 | - | - | 16,000,000 |
| Golden Spike Renovation | - | - | 10,000,000 | 90,000,000 | 100,000,000 |
| Ogden Eccles Conference Center Parking | - | - | 25,000,000 | - | 25,000,000 |
| North West Library | - | - | - | 39,000,000 | 39,000,000 |
| Jail Expansion | - | - | - | 40,000,000 | 40,000,000 |
| Grand Total | \$ 30,000,000 | \$ 33,000,000 | \$ 35,000,000 | \$ 169,000,000 | \$ 267,000,000 |

Interdepartmental Rates

| Department | Payroll Expense | Hours | Billable Rate | Prior Year Rate | \$ Increase | % Increase |
|--|--------------------|---------------|----------------|-----------------|---------------|--------------|
| Property Management | \$1,726,366 | 37,440 | \$46.11 | \$44.32 | \$1.79 | 4.05% |
| Bldg Svc Workers | \$1,000,071 | 22,880 | \$43.71 | \$39.07 | \$4.64 | 11.87% |
| Electrician | \$214,023 | 4,160 | \$51.45 | \$49.85 | \$1.60 | 3.20% |
| HVAC | \$230,814 | 4,160 | \$55.48 | \$51.80 | \$3.68 | 7.11% |
| Painter/Sheetrock | \$90,487 | 2,080 | \$43.50 | \$35.45 | \$8.05 | 22.71% |
| Plumber | \$108,976 | 2,080 | \$52.39 | \$48.51 | \$3.88 | 8.01% |
| Landscaper | \$81,995 | 2,080 | \$39.42 | N/A | N/A | N/A |
| Roads Equip Operator | \$1,618,783 | 35,360 | \$45.78 | \$41.64 | \$4.14 | 9.96% |
| Transfer Station Equip Operator | \$844,883 | 20,800 | \$40.62 | \$39.66 | \$0.96 | 2.42% |
| Ogden Eccles Conference Center | | | | | | |
| Kitchen Labor | \$368,294 | 8,320 | \$44.27 | \$39.08 | \$5.19 | 13.27% |
| Banquet Labor | \$490,872 | 15,808 | \$31.05 | \$29.31 | \$1.74 | 5.93% |
| Operations Labor | \$334,362 | 7,197 | \$46.46 | \$43.63 | \$2.83 | 6.48% |
| Setup Labor | \$152,022 | 4,160 | \$36.54 | \$33.14 | \$3.40 | 10.26% |
| Housekeeping | \$199,708 | 7,197 | \$27.75 | \$25.12 | \$2.63 | 10.46% |
| Event Manager | \$153,157 | 4,160 | \$36.82 | \$34.47 | \$2.34 | 6.80% |
| Tech Services | \$333,685 | 5,678 | \$58.77 | \$53.33 | \$5.44 | 10.19% |
| Theater Tech Services | \$291,741 | 8,112 | \$35.96 | \$32.78 | \$3.19 | 9.72% |



WEBER COUNTY UTAH

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