

# FY2025 PROPOSED BUDGET





# Budget Message

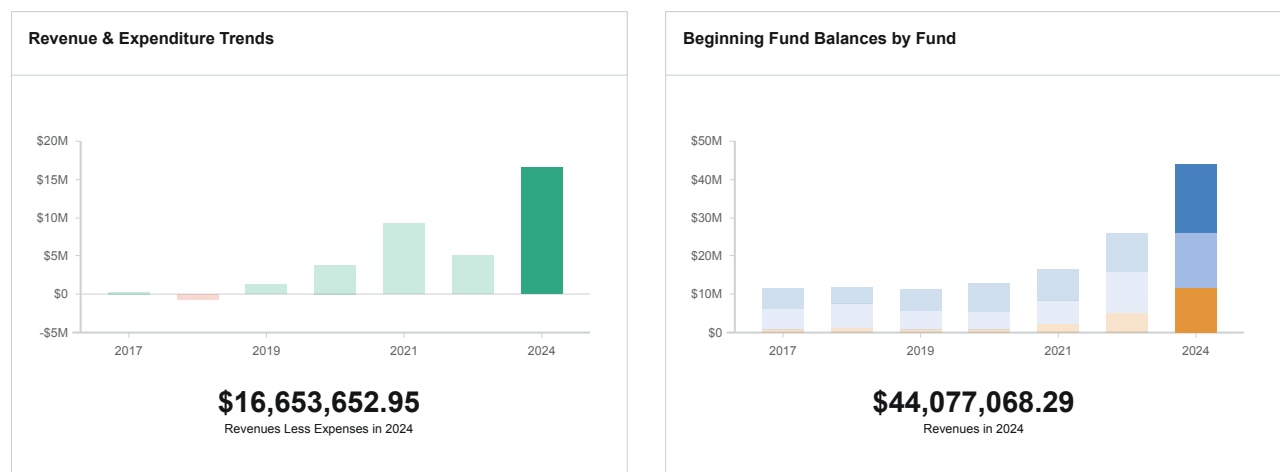
Fiscal Year 2024-2025

Members of the Budget Committee, Board of Commisers and Residents of Morrow County:

We are pleased to present Morrow County's budget for the 2024-2025 fiscal year. The purpose of this document is to provide clarity and transparency with regard to the financial condition of Morrow County, the allocation of resources necessary to carry out programs and provide services to the public and the planning process that is involved in order to do so efficiently and effectively.

This budget is the result of a collaborative effort and has been prepared based on the input, requests and recommendations of Morrow County staff and officials. As such, throughout the development of this budget, each department head, director or official provided budgetary proposals that included the identification of resources required to maintain the ongoing day-to-day operations of their departments in addition to submitting requests for capital acquisitions and significant projects that will enhance the levels of service that their departments provide and streamline internal processes for the services provided to the public.

The County is in a unique financial position to make significant strides in investing in public infrastructure. In recent years, the County has seen notable increases in revenue relative to overall expenditures, as depicted in the charts below. The left chart shows the net cash inflow since FY2017 for all governmental funds in the County, while the right chart displays the net cash outflows since 2017 for the same.



Building and maintaining strong reserves is generally beneficial, and it is wise to designate these reserves for specific purposes and financial objectives. It is important to understand that fund balances and reserves built up over time should be treated as non-recurring revenue and not used to fund operating expenses or continuous programs. In recent years, several capital investment projects have been identified, including enhancements to bridges and roads, the construction of a new circuit court building, the restoration of the historic Heppner courthouse, improvements to the County Fairgrounds infrastructure, and the modernization or enlargement of

outdated County facilities. A considerable portion of these reserves has been assigned to such projects in the current budget. Moreover, this budget provides grants for economic and community development, support for essential community services such as childcare, programs for senior citizens, assistance for local food banks, and support for other governmental agencies, including the Oregon State University Extension Office, among other important programs and initiatives.

During the formulation of this budget, a significant portion of the accumulated fund balances and reserves has been allocated to these and related projects and programs.

Regarding the ongoing and recurring revenue changes, they have also been rising, albeit at a more modest pace. The revenue sources in this category include property taxes, strategic investment program revenues, various charges and fees, and intergovernmental revenues and operating grants. These revenue streams are typically identified to support the expansion of services and programs and the general operations of the County.

#### SUMMARY OF REVENUE AND EXPENDITURES

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 YEAR-TO-DATE	FY24 AMENDED BUDGET-BASIC	FY2025 PROPOSED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>REVENUE</b>					
BEGINNING FUND BALANCE	\$25,849,696	\$31,591,446	\$44,077,584	\$40,837,271	\$52,272,594
TAXES	\$33,178,189	\$24,842,169	\$31,086,028	\$23,374,561	\$23,806,798
FEDERAL, STATE, & LOCAL	\$8,745,521	\$11,005,156	\$8,302,286	\$11,484,654	\$14,102,349
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$4,504,794	\$5,447,310	\$5,423,573	\$4,493,735	\$4,974,070
OTHER REVENUE SOURCES	\$992,505	\$2,233,263	\$1,330,133	\$1,186,087	\$1,585,961
INTERFUND TRANSFERS	\$10,496,396	\$14,212,188	\$10,126,521	\$10,097,860	\$20,133,194
<b>REVENUE TOTAL</b>	<b>\$83,767,101</b>	<b>\$89,331,532</b>	<b>\$100,346,125</b>	<b>\$91,474,168</b>	<b>\$116,874,966</b>
<b>EXPENSES</b>					
MATERIALS & SERVICES	\$9,083,475	\$9,137,845	\$7,137,414	\$12,516,463	\$17,522,672
PERSONNEL SERVICES	\$11,981,156	\$13,252,135	\$12,260,468	\$17,518,725	\$19,974,550
CAPITAL OUTLAY	\$6,033,857	\$3,224,043	\$5,770,648	\$14,206,805	\$9,356,466
DEBT SERVICE	\$566,476	\$570,207	\$65,974	\$587,384	\$625,707
SPECIAL PAYMENTS	\$14,673,985	\$5,394,878	\$3,716,889	\$4,194,539	\$4,687,770
INTERFUND TRANSFERS	\$10,330,677	\$14,212,188	\$10,126,521	\$10,097,860	\$20,133,194
OPERATING CONTINGENCY	–	–	–	\$13,007,509	\$3,118,268
RESERVE FOR FUTURE EXPENDITURES	–	–	–	\$8,151,445	\$34,331,119
UNAPPROPRIATED ENDING FUND BALANCE	–	–	–	\$11,193,438	\$7,125,220
<b>EXPENSES TOTAL</b>	<b>\$52,669,626</b>	<b>\$45,791,295</b>	<b>\$39,077,915</b>	<b>\$91,474,168</b>	<b>\$116,874,966</b>
<b>BALANCE</b>	<b>\$31,097,475</b>	<b>\$43,540,237</b>	<b>\$61,268,210</b>	<b>\$0</b>	<b>\$0</b>

## Goals & Priorities

The goals and priorities reflected in this budget are as follows:

### Commitment to supporting Emergency Medical Services throughout the County

Throughout the current fiscal year, the Board of Commissioners has faced the complex task of revising the Ambulance Service Area Plan to comply with legal requirements and to maintain access to emergency medical services throughout the County. As we approach the end of this process and the beginning of the 2025 fiscal year, it has become clear that, due to Morrow County's rural character and sparse population, the County will likely need to subsidize a portion of the emergency medical services costs for the service providers. Consequently, a new item has been included in the General Fund budget to account for this probability and to ensure sufficient resources are available for these essential services.

### Facilitate access to clean drinking water for rural Morrow County residents and be a partner in the region to develop long range plans to remediate water quality and quantity issues.

As in the previous year, this budget reflects a significant allocation of resources towards the County facilitating federal, state and regional efforts to develop near term and long term plans to address the nitrate issue that

impact well owners across the County. There has been significant momentum gaining with the utilization of the Congressionally Direct Spending secured by Senators Merkley and Wyden and will be coming to Morrow and Umatilla Counties through an EPA research grant program total about \$1.17 million, this funding will be used to further identify and quantify the ground water issues so that in the next phase of the project that information and data can be utilized to facilitate the development of long term solutions. In addition to this, the County will provide leadership and coordination to assist preliminary review and high level engineering to assist communities, municipalities, or other entities with seeking out funding to develop near term solutions for known nitrate "hot-spots".

### **Investment in Systems and Technology**

During FY2024, the County began an assessment of its use of systems and technology across the County. This effort originated from a review of business processes throughout the County as well as areas of opportunity that were identified by the new financial audit firm selected by the Board of Commissioners during the year. As processes, systems and controls were reviewed, it became evident that there was significant amount of staff time engaged in time consuming, manual, and duplicative processes detracting from other, more value added activities. In addition, through compliance reviews and audits performed by State agencies that provide significant grant funding to the County there were a number of compliance issues noted that further bolstered and supported the need to invest in upgrading or updating antiquated technology currently being utilized that are inadequate for record keeping and compliance with the numerous State and Federal regulations that accompany these types of funding. One of the significant projects contained in this budget is the next phase of this project which is the selection and deployment of new technology and systems that will maintain accurate records and reporting and ensure regulatory compliance, continued access to funding and more streamlined and efficient business processes.

### **Continued investment in the Morrow County workforce to reduce turnover, fill vacancies and increase stability and competitiveness**

This is an ongoing goal for the County and was carried over from the prior year. In FY2024, faced with a number of years of instability in its workforce and high turnover and vacancy rates, the County underwent a re-evaluation of its wage and compensation structure and implemented significant changes and restructuring to the County's compensation structure. In some areas, the County has experienced favorable results but in other areas the County still struggles with recruitment and retention. In continuing to refine the County's compensation strategy and structure, County staff is reviewing other items, such as benefits, and will be making recommendations in the coming year.

## **Fiscal Policies, Goals & Objectives**

At a high level, the fiscal goals and objectives remain consistent with those of the previous budget, with one addition. They include:

- Ensuring compliance with regulatory agencies, grant provisions, and accounting standards and principles
- Maximizing financial transparency
- Standardizing accounting processes and procedures
- Enhancing the usability and increasing the frequency of financial reporting
- Leveraging investments made in technology to maximize value creation and realization

Newly added to this list of fiscal objectives is the emphasis on ensuring compliance with regulatory agencies, grant provisions, and accounting standards and principles. Through the course of compliance reviews by funding agencies, several areas have been identified where the County has historically not met requirements. Additionally, in FY2024, the County completed its first financial audit with a newly selected audit firm. The results revealed multiple control deficiencies and weaknesses, necessitating a restatement of prior period financials. Although the majority of these findings were due to past practices and have since been addressed, ensuring compliance and strengthening the County's internal controls will be the foremost fiscal goal in the upcoming year.

## In Conclusion

The FY2025 Morrow County budget is balanced and will continue to support the programs and services provided to our residents. There have been many changes to processes and past practices related not only to the development of this budget but also with regular day to day operations. I would like to express my appreciation to the staff, department heads and directors of Morrow County as well as the Board of Commissioners and other County officials for their support, willingness and optimism regarding these changes.

Lastly, I would like to extend my appreciation to the Budget Committee for their willingness to participate in the budgeting process and for their thoughtful input and deliberations as we review the FY2025 budget in detail.

Sincerely,

Matthew Jensen  
Morrow County Administrator



# Budget Overview-Structure

FY2024-2025

## Overview

The Morrow County budget represents the financial plan and operating guidelines for the coming fiscal year. The 2024-25 fiscal year (FY2025) runs from July 1, 2024 to June 30, 2025. Through the course of the year, this budget can, and likely will be, modified and amended in order to accomodate events or circumstances that were not foreseen at the time of preparation.

## Budget Structure

The Morrow County budget is prepared by Fund. A government fund is a self balancing set of accounts that is used to record estimated resources and requirements for specific activities and objectives.

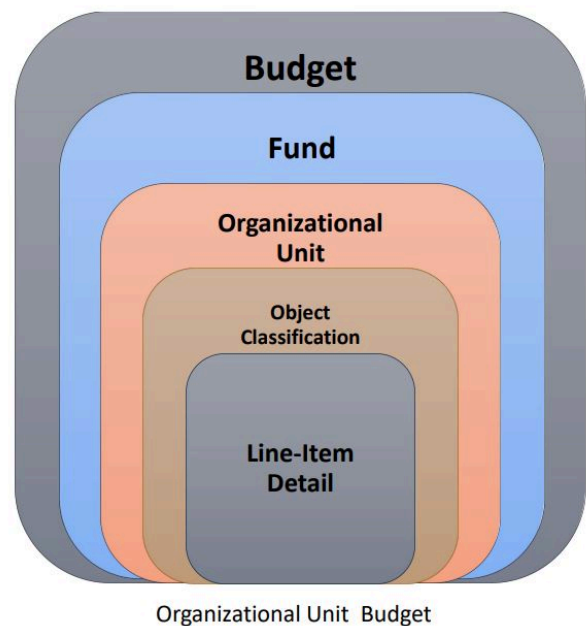
General Fund	Special Revenue Fund	Capital Projects Fund	Debt Service Fund
<ul style="list-style-type: none"><li>• Revenue from permanent rate, local option levy for operations, interest and other charges/fees received to cover general operations with no restrictions on how resources are used</li></ul>	<ul style="list-style-type: none"><li>• Dedicated to local option levy money, specific purpose grants, or other money required to be segregated by statute, charter, or terms.</li></ul>	<ul style="list-style-type: none"><li>• Revenue from GO bonds proceeds, local option levy for capital projects or grant monies to finance a capital project.</li></ul>	<ul style="list-style-type: none"><li>• Revenue comes from special property tax levy (such as Revenue Bonds or GO bonds) to budget for payment of principal and interest on long-term debt.</li></ul>



Internal Services Fund	Enterprise Fund	Trust and Agency Fund	Reserve Fund
<ul style="list-style-type: none"> <li>Revenue from services provided from one department to another department. ex. Fleet Management.</li> </ul>	<ul style="list-style-type: none"> <li>For revenue received in fees or charges used to cover expenses of a business type entity such as running a parking garage or pool.</li> </ul>	<ul style="list-style-type: none"> <li>Grants, gifts or transfers from general fund received in a fiduciary capacity to be used for a specified purpose.</li> </ul>	<ul style="list-style-type: none"> <li>Transfers from general funds or grants used to accumulate money for financing the cost of a service, project, property or equipment. Resolution required to create fund.</li> </ul>

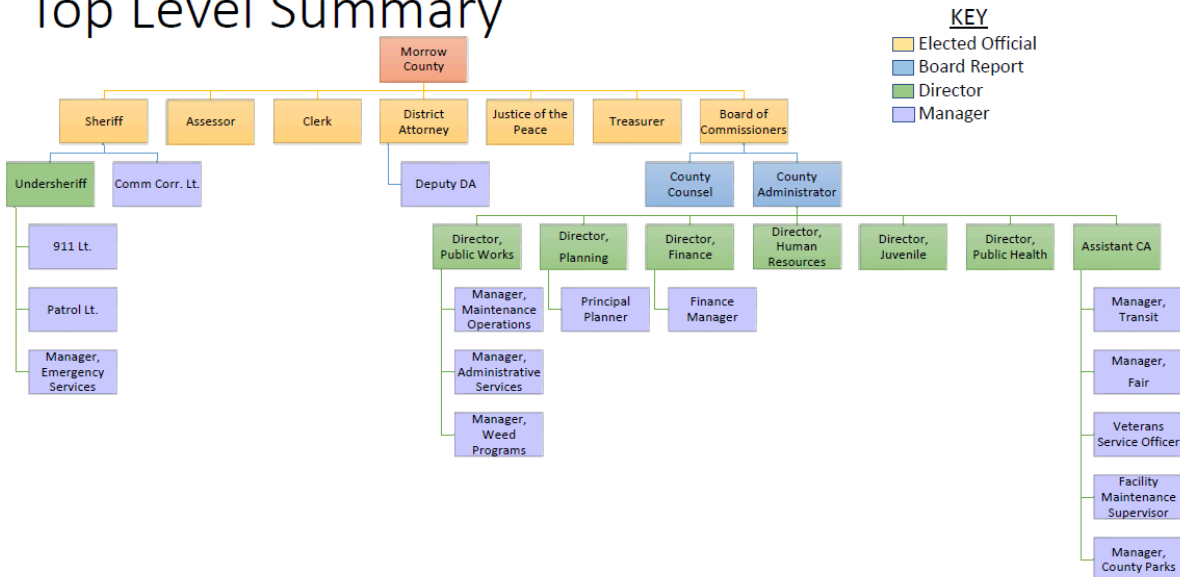
## Budget Layers

Within each fund there are multiple layers to the budget. These layers can either be organized by *Organizational Units* or by *Programs & Activities*. Generally speaking, Morrow County Budget is organized by *Organizational Units* as illustrated in the chart to the right.



## Organizational Chart

# Top Level Summary



## Object Classifications

Object classifications, the next layer in the structure of the budget, are used to group the budget line items (objects) based on a structure that is prescribed in the Oregon Revised Statutes. Some object classifications are allocated by organizational unit while others are not. Object classifications that are not able to be allocated are typically referred to as 'Non Departmental'.

### Object Classifications - Usually Allocated

- Personnel Services
- Materials & Services
- Capital Outlay

### Object Classifications - Not Allocated

- Interfund Transfers
- Debt Service
- Special Payments
- Operating Contingency
- Reserved for Future Expenditure (RFE)
- Unappropriated Ending Fund Balance (UEFB)

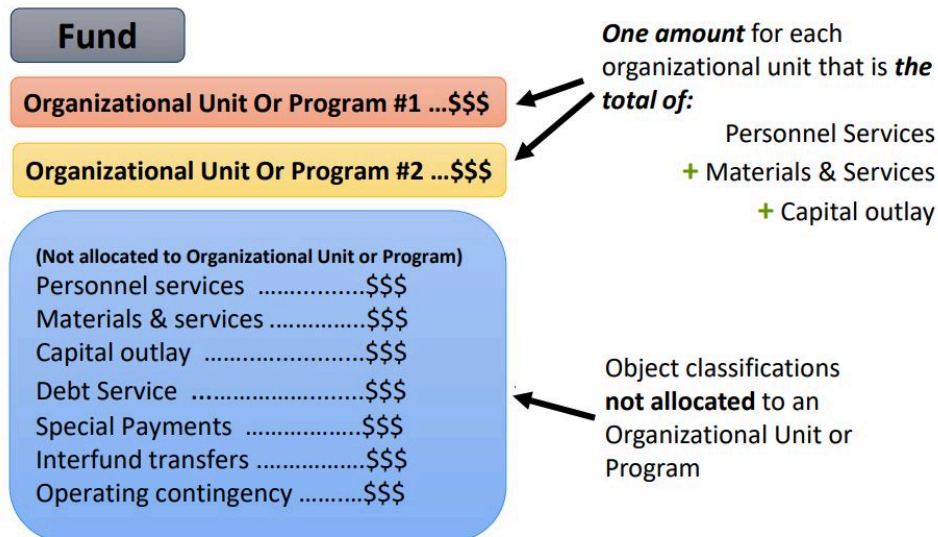
In the County's General Fund, the majority of the object classifications are allocated by organizational unit. Indirect or overhead expenditures along with the object classifications identified above as 'Not Allocated' are identified as 'Non Departmental'.

Generally speaking, in all other County funds, the object classifications are not allocated by organizational unit.

At the time of budget adoption, appropriations are made in one amount for each organizational unit and separate amounts for any object classifications not allocated to an organization unit along with debt service, special payments, transfers and operating contingency.



# Statutory Appropriations



For the Morrow County budget, appropriations are made by department (organizational unit) in the general fund with the exception of indirect costs and object classifications that are not able to be allocated. In all other funds, appropriations are made by object classification. The *line item details* within each object classification are totaled based on the level of appropriations and that total amount is appropriated.

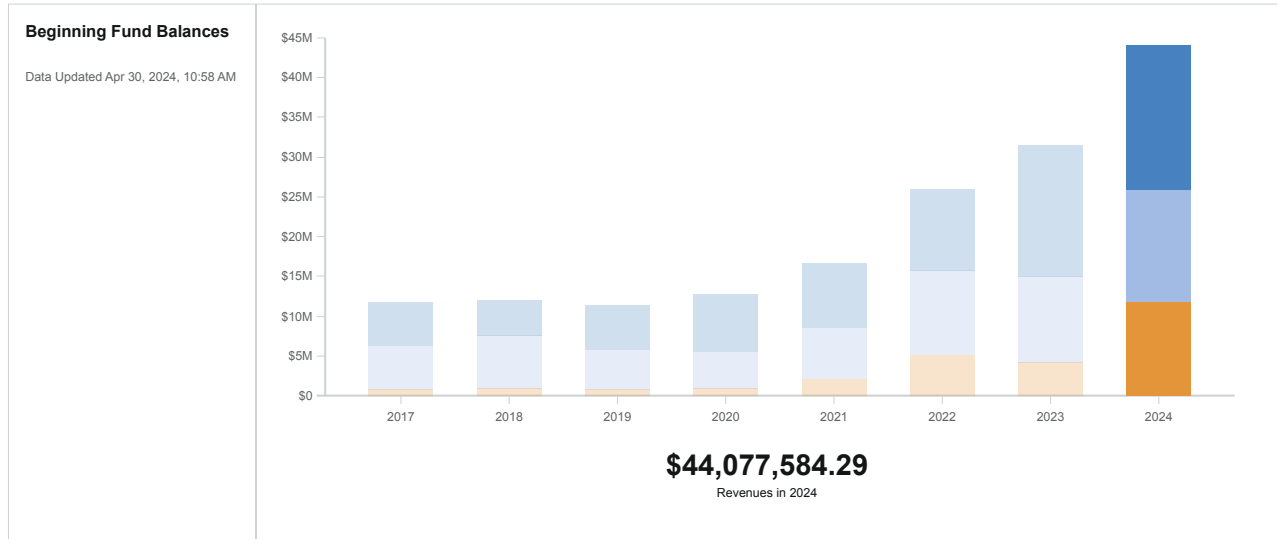
There are some amounts represented in the budget that are never appropriated. Those are *reserved for future expenditure*, and *unappropriated ending fund balance*.



# Revenue & Resources

FY 2024-25 Proposed Budget

## Beginning Fund Balances



The beginning fund balance is comprised of unspent funds (including reserves) and any budgetary savings from the prior year. Beginning fund balances (or fund balances in general) are critical to the financial health of the County. Fund balances must be set and maintained at the appropriate levels to ensure that the County has adequate working capital to sustain operations in light of cyclical and seasonal revenue streams as well as to provide adequate reserves, or a "safety net", that enable the County to be prepared for unforeseen events, future challenges and emergencies. Fund balances will fluctuate from year-to-year, and, in the most recent years, the fund balances at Morrow County have been steadily increasing. The increasing fund balances can be attributed to several different causes including, significant increase in revenues while expenditures have remained relatively flat, accumulation of reserves for strategic capital projects, and delays in the commencement of capital and other large project expenditures.

The estimated beginning fund balances for the 2024-25 fiscal year are calculated based on the current year-to-date actual expenditures and revenues along with projected expenditures through the remainder of the 2023-2024 fiscal year. If these projections differ significantly from the actual fund balances at the end of the current fiscal year, the budget for the 2024-25 will require reevaluation to determine if a supplemental budget may be required.

In general, for the General Fund and other operating funds, the fund balance target is set at 25% of operating expenditures for that fund; 18% is allocated to 'unappropriated fund balance' and 7% is allocated to 'general operating contingency'. 'Reserved for future expenditures' is a third component of the total fund balance. There is no specific target for reserve for future expenditures, rather, budgeted amounts are based on plans to expend funds in a future year. Utilizing the 'reserved for future expenditure' account in the budget is a means to accumulate (or save) funds annually in anticipation of a future outlay such as a large capital investment.

### Beginning Fund Balance:

Revenue classification for resources not expended in one fiscal year and, thus, are available in the following year. In addition to unspent funds and budgetary savings, unappropriated fund balance, amounts reserved for future expenditures and remaining operating contingencies will carry forward and comprise the beginning fund balance for the next fiscal year.

#### Unappropriated Fund Balance

Amount set aside in the budget to be carried over to the following budget. Amounts cannot be transferred by a resolution or used through a supplemental budget unless there is a qualifying emergency (ORS 294.398)

#### Reserved for Future Expenditures

A budget requirement which is not intended to be expended during the fiscal year or budget period in which it is budgeted. This requirement shows the amount a municipal corporation plans to "save" for future financing of a service, project, property or equipment.

Amount may be appropriated during the fiscal year or budget period as provided in ORS 294.471(1).

#### Operating Contingency

General operating contingency is an appropriation within a fund. It is allowed on the assumption that in the operation of any municipal corporation certain expenditures will become necessary in the fiscal year of the budget which cannot be foreseen and planned in the budget. The amount must be based on a good faith estimate.

This approach to managing and budgeting fund balances is consistent with the Government Finance Officers Association guidance and best practices which, for a local government with similar characteristics as Morrow County, specifies the appropriate reserve range to be set between 17% and 25% of operating expenditures.

Because the next fiscal period's budget is prepared so far in advance, it can be challenging to accurately estimate the resources that will be available at the beginning of the next fiscal year.

The estimated beginning fund balances for FY2025 are detailed in the chart below. For this proposed budget, the beginning fund balances are estimated to increase, in total, over the prior year actual beginning fund balances by 18.6%, or, about \$8.2 million.

The primary reason for the significant increase in fund balances is unanticipated revenue from Strategic Investment Program (SIP) agreements and

distributions from the Columbia River Enterprise Zone (CREZ). These unplanned revenues totalled just over \$8.2 million. Because these funds were not planned to be expended in the current fiscal year, they were deposited in the Capital Investment Project (CIP) reserve. For this proposed budget, these funds have been allocated for specific uses; this detail can be viewed in the CIP Fund proposed budget summary.

#### Fund Balance Detail

	2016 - 17 Actual	2017 - 18 Actual	2018-19	2019-20	2020-21	2021-22	2022 - 23 Actual
<b>Debt Service</b>							
DEBT SERVICE FUND	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DEBT SERVICE TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>General</b>							
GENERAL FUND	\$5,542,654	\$6,627,457	\$4,924,045	\$4,561,939	\$6,423,958	\$10,602,724	\$10,887,323
GENERAL TOTAL	\$5,542,654	\$6,627,457	\$4,924,045	\$4,561,939	\$6,423,958	\$10,602,724	\$10,887,323
<b>Special Revenue</b>							
HERITAGE TRAIL FUND	\$17,217	\$17,187	\$17,267	\$17,492	\$17,866	\$17,242	\$23,663
ROAD FUND	\$1,080,121	\$1,107,343	\$1,842,079	\$1,637,024	\$1,634,203	\$2,677,192	\$2,747,664
FINLEY BUTTES ROAD FUND	\$1,276,278	\$78,499	\$259,605	\$569,524	\$977,003	\$1,464,028	\$508,467
LPSCC FUND	\$66,158	\$66,158	\$66,158	\$66,158	\$66,158	\$66,158	\$66,158
AIRPORT FUND	-\$4,159	\$550	-\$221,066	\$21,960	\$29,497	\$142,942	\$130,656
LAW LIBRARY	\$31,393	\$31,685	\$31,863	\$30,621	\$30,253	\$31,250	\$29,892
911 EMERGENCY FUND	\$97,585	\$121,942	\$198,080	\$279,283	\$313,218	\$494,064	\$780,578
CORNER PRESERVATION	\$201,783	\$216,720	\$205,434	\$222,493	\$242,387	\$259,286	\$277,051
FINLEY BUTTES LICENSE FEE	\$149,450	\$263,555	\$481,762	\$1,333,001	\$1,071,228	\$1,142,465	\$1,265,098
COUNTY SCHOOL FUND	\$184	\$350	\$255	\$113	\$471	\$372	\$57
IONE SCHOOL FUND	\$18	\$34	\$25	\$11	\$46	\$37	\$6
FAIR	\$79,579	\$94,043	\$162,412	\$235,093	\$269,179	\$300,625	\$309,844
SPEC TRANSPORTATION FUND	\$56,317	\$39,506	\$19,047	\$21,540	\$380,555	\$536,773	\$667,020
ENFORCEMENT FUND	\$22,565	\$22,310	\$22,694	\$23,273	\$23,892	\$21,785	\$20,533

	2016 - 17 Actual	2017 - 18 Actual	2018-19	2019-20	2020-21	2021-22	2022 - 23 Actual
ECONOMIC DEVELOPMENT	\$39,756	\$49,970	\$66,421	\$62,146	\$34,599	\$41,130	\$40,632
VICTIM/WITNESS ASSISTANCE	-\$7,484	\$14,318	\$17,205	\$19,860	\$35,755	\$34,956	-\$10,648
WILLOW CREEK WIND FEES	\$1,630	\$219	\$34,877	\$45,033	\$47,710	\$45,954	\$46,273
CAMI GRANT	\$11,273	\$8,326	-\$8,386	\$18,085	\$43,439	\$47,216	\$36,242
SAFETY COMMITTEE FUND	\$17,090	\$15,134	\$20,545	\$17,660	\$16,952	\$10,242	\$14,254
RODEO FUND	\$47,711	\$44,707	\$46,206	\$18,935	\$0	\$10,000	\$0
JUSTICE COURT BAILS/FINES	\$17,763	\$16,448	\$14,977	\$30,615	\$29,497	\$19,324	\$18,503
CLERKS RECORDS FUND	\$13,676	\$15,734	\$17,689	\$19,809	\$22,132	\$21,778	\$23,483
DUII IMPACT FUND	\$24,530	\$26,095	\$27,395	\$29,418	\$29,418	\$29,651	\$29,843
BUILDING PERMIT FUND	\$450,684	\$519,177	\$675,939	\$769,562	\$914,558	\$1,096,729	\$1,368,188
PARK FUND	\$267,210	\$346,602	\$434,922	\$229,859	\$395,238	\$219,090	\$555,447
EQUITY FUND	\$603,820	\$601,988	\$605,015	\$609,784	\$618,483	\$620,293	\$620,835
LIQUOR CONTROL FUND	\$805	\$813	\$827	\$849	\$867	\$874	\$879
WATER PLANNING FUND	\$22,258	\$17,258	\$11,258	\$6,258	\$6,258	\$258	\$258
ELECTION MODERNIZATION FUND	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FOREST SERVICE FUND	\$59,237	\$59,839	\$60,803	\$68,435	\$76,846	\$81,820	\$86,602
COURT SECURITY FUND	\$132,758	\$138,438	\$139,910	\$132,945	\$94,490	\$81,192	\$65,951
STRATEGIC INVESTMENT PROGRAM FUND	\$83,168	\$475	\$1,998	\$13,243	\$7,137	\$17,711	\$57,342
SHEPHERDS FLAT FEES	\$447,920	\$297,911	\$280	\$37,580	\$119,280	\$11,371	\$0
5310 - FTA GRANT FUND	\$6,220	\$39,463	\$30,386	\$37,779	\$23,208	\$37,051	\$36,575
COMMUNITY CORRECTIONS	\$153,691	\$215,928	\$395,809	\$433,658	\$412,268	\$384,567	\$401,895
PGE - CARTY	\$0	\$0	\$746	\$118,813	\$66,047	\$51,941	\$228,437
SHERIFF'S RESERVE FUND	\$0	\$0	\$0	\$0	\$14,834	\$14,988	\$14,558
WHEATRIDGE WIND FUND	\$0	\$0	\$0	\$0	\$0	\$0	\$579,111
ORCHARD WIND	\$0	\$0	\$0	\$0	\$0	\$0	\$2,600
RESILIENCY FUND	\$0	\$0	\$0	\$0	\$0	\$92,008	\$5,490,754
STATE AND FED WILDLIFE	\$0	\$0	\$0	\$0	\$0	\$3,112	\$6,197
SPECIAL REVENUE TOTAL	\$5,468,206	\$4,488,726	\$5,680,438	\$7,177,910	\$8,064,972	\$10,127,474	\$16,540,897
<b>Capital Project</b>							
ROAD FUND EQUIP RES	\$337,844	\$465,354	\$282,641	\$342,667	\$1,014,664	\$337,207	\$883,669
INFORMATION TECHNOLOGY RESERVE	\$37,619	\$53,113	\$29,557	\$25,574	\$46,274	\$66,705	\$87,215
PROGRAMMING RESERVE	\$38,414	\$53,868	\$69,915	\$71,698	\$1,011	\$31,116	-\$1,613
WEED EQUIP. RESERVE	\$0	\$5,025	\$5,234	\$10,380	\$15,649	\$20,789	\$25,943
STF VEHICLE RESERVE FUND	\$133,826	\$95,073	\$138,235	\$141,760	\$93,574	\$117,635	\$117,705
FAIR ROOF RESERVE	\$15,337	\$17,505	\$17,806	\$20,269	\$22,715	\$24,901	\$27,070
CAPITAL IMPROVEMENT PROJ.	\$26,174	\$41,231	\$56,908	\$15,591	\$37,755	\$3,374,730	\$2,125,962
BLEACHER/CIP RESERVE	\$40,186	\$25,945	\$6,002	\$10,272	\$25,621	\$25,823	\$25,990
FAIR IMPROVEMENT FUND	\$526	\$5,533	\$5,629	\$10,795	\$16,057	\$21,200	\$26,357
FACILITIES RESERVE FUND	\$152,507	\$194,937	\$218,894	\$274,968	\$792,601	\$1,099,394	\$844,926
CAPITAL PROJECT TOTAL	\$782,432	\$957,584	\$830,819	\$923,973	\$2,065,922	\$5,119,498	\$4,163,226
TOTAL	\$11,793,293	\$12,073,767	\$11,435,302	\$12,663,822	\$16,554,852	\$25,849,696	\$31,591,446

	2023 - 24 Actual	2023-24 Amended Budget	2024-25 Proposed Budget
<b>Debt Service</b>			
DEBT SERVICE FUND	\$0	\$0	\$588,000
DEBT SERVICE TOTAL	\$0	\$0	\$588,000
<b>General</b>			
GENERAL FUND	\$13,942,445	\$12,500,000	\$16,500,000
GENERAL TOTAL	\$13,942,445	\$12,500,000	\$16,500,000
<b>Special Revenue</b>			
HERITAGE TRAIL FUND	\$82,988	\$43,000	\$735,000
ROAD FUND	\$3,701,459	\$2,900,000	\$2,150,000
FINLEY BUTTES ROAD FUND	\$1,024,613	\$917,000	\$2,000,000
LPSCC FUND	\$62,271	\$39,000	\$20,000
AIRPORT FUND	\$212,904	\$200,000	\$125,000
LAW LIBRARY	\$34,503	\$37,000	\$37,000
911 EMERGENCY FUND	\$999,083	\$697,598	\$575,000
CORNER PRESERVATION	\$298,933	\$295,000	\$335,000
FINLEY BUTTES LICENSE FEE	\$1,653,599	\$1,371,805	\$1,300,000
COUNTY SCHOOL FUND	\$0	\$350	\$0
IONE SCHOOL FUND	\$0	\$35	\$0
FAIR	\$226,503	\$180,000	\$20,000
SPEC TRANSPORTATION FUND	\$367,659	\$367,350	\$400,000

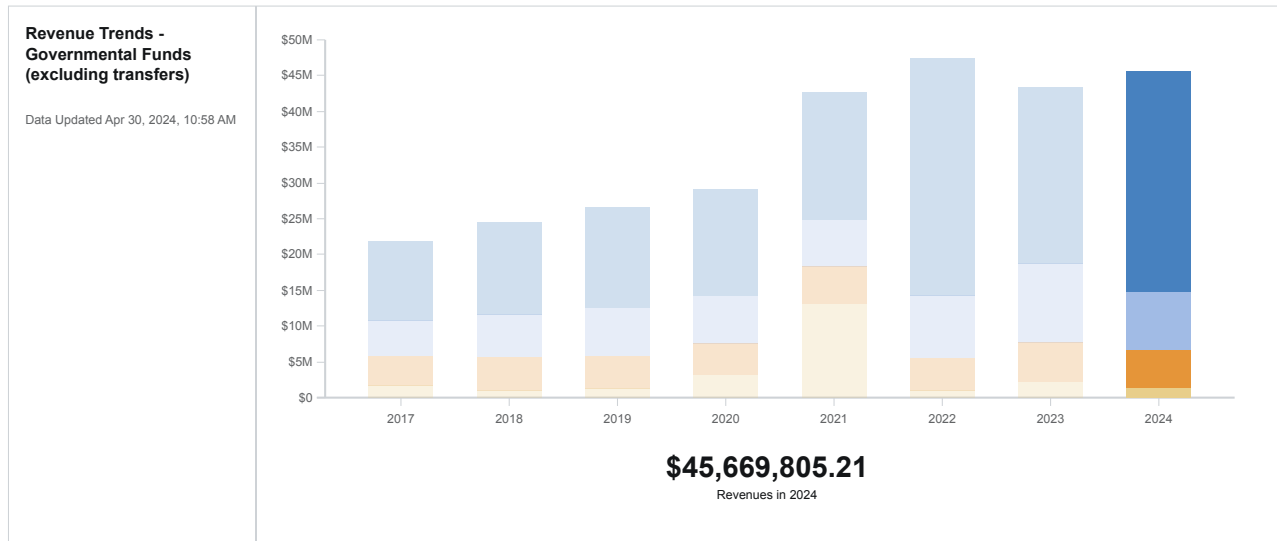
	2023 - 24 Actual	2023-24 Amended Budget	2024-25 Proposed Budget
ENFORCEMENT FUND	\$19,979	\$20,775	\$19,000
ECONOMIC DEVELOPMENT	\$72,262	\$40,894	\$14,000
VICTIM/WITNESS ASSISTANCE	\$19,041	\$38,457	\$36,000
WILLOW CREEK WIND FEES	\$1,188	\$0	\$0
CAMI GRANT	\$29,608	\$30,000	\$9,088
SAFETY COMMITTEE FUND	\$13,414	\$6,000	\$0
RODEO FUND	\$0	\$0	\$0
JUSTICE COURT BAILS/FINES	\$20,014	\$40,000	\$20,000
CLERKS RECORDS FUND	\$25,798	\$24,000	\$24,000
DUII IMPACT FUND	\$30,821	\$29,890	\$31,500
BUILDING PERMIT FUND	\$2,354,204	\$2,300,000	\$3,300,000
PARK FUND	\$659,951	\$495,000	\$467,184
EQUITY FUND	\$628,639	\$680,000	\$630,000
LIQUOR CONTROL FUND	\$908	\$905	\$930
WATER PLANNING FUND	\$10,258	\$258	\$0
ELECTION MODERNIZATION FUND	\$0	\$0	\$19,660
FOREST SERVICE FUND	\$95,480	\$95,000	\$20,000
COURT SECURITY FUND	\$45,079	\$75,000	\$35,580
STRATEGIC INVESTMENT PROGRAM FUND	\$65,875	\$0	\$0
SHEPHERDS FLAT FEES	\$6	\$0	\$0
5310 - FTA GRANT FUND	\$96,242	\$40,000	\$0
COMMUNITY CORRECTIONS	\$298,787	\$400,000	\$236,960
PGE - CARTY	\$2	\$0	\$0
SHERIFF'S RESERVE FUND	\$15,713	\$15,000	\$12,000
WHEATRIDGE WIND FUND	\$2,246	\$0	\$0
ORCHARD WIND	\$3,180	\$0	\$0
RESILIENCY FUND	\$5,171,936	\$5,243,702	\$1,736,923
STATE AND FED WILDLIFE	\$9,684	\$6,275	\$0
SPECIAL REVENUE TOTAL	\$18,354,830	\$16,629,294	\$14,309,825
<b>Capital Project</b>			
ROAD FUND EQUIP RES	\$611,382	\$585,849	\$406,000
INFORMATION TECHNOLOGY RESERVE	\$110,439	\$109,000	\$248,000
PROGRAMMING RESERVE	\$140,484	\$145,000	\$0
WEED EQUIP. RESERVE	\$31,884	\$45,865	\$0
STF VEHICLE RESERVE FUND	\$96,473	\$133,000	\$100,000
FAIR ROOF RESERVE	\$29,994	\$30,600	\$32,000
CAPITAL IMPROVEMENT PROJ.	\$9,105,158	\$9,037,113	\$18,557,219
BLEACHER/CIP RESERVE	\$21,695	\$21,550	\$21,550
FAIR IMPROVEMENT FUND	\$1,061,793	\$1,030,000	\$1,125,000
FACILITIES RESERVE FUND	\$571,007	\$570,000	\$385,000
CAPITAL PROJECT TOTAL	\$11,780,309	\$11,707,977	\$20,874,769
TOTAL	\$44,077,584	\$40,837,271	\$52,272,594



# Revenue & Resources

FY 2024-25 Proposed Budget

## Revenue Analysis



## Tax Revenue

Compared to the FY2023-24 budget, tax revenue for FY2024-25 is projected to decrease slightly by \$94,648 to \$16,189,948. The reason for this budgetary decrease is due to a change in the assumptions used to calculate the anticipated tax collection rate for FY2025. For the FY2024 budget, the collection rate that was utilized was 98.8%. Based on actual collections and utilizing collection rate trending analysis based on historical information, the collection rate has adusted downwards to 96.1%.

Property tax revenue is the largest single source of County revenue and, with one exception, can be expended for any governmental purpose. The exception constraining the use of property tax revenue is outlined in ORS 368.705(3). This statute prohibits the use of county money for roads and bridges that has not been specifically levied for that purpose. This statute reads as follows:

*County funds derived from any ad valorem tax levy may not be used or expended by the county governing body upon any roads or bridges except:*

*(a) Funds derived from a levy within the permanent rate limit of section 11 (3), Article XI of the Oregon Constitution, or the statutory rate as provided in ORS 310.236 (Determination of taxing district 1997-1998 operating taxes and permanent and statutory rate limits for tax years after 1997-1998) (4) or 310.237 (Reallocation of Measure 47 comparison taxes and adjustment of rate limits for certain districts for 2000-2001 and later tax years), if a voter-approved county serial levy dedicated to road improvements was used in determining the rate limit; or*

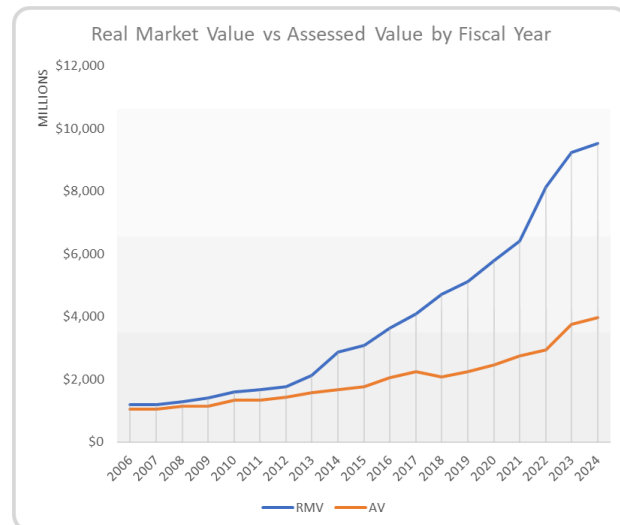


(b)Local option taxes levied under ORS 280.040 (Definitions for ORS 280.040 to 280.145) to 280.145 (Serial levy under former law). [Amended by 1963 c.9 §18; 1967 c.203 §1; 1973 c.240 §3; 1983 c.582 §1; 1987 c.667 §5; 1991 c.459 §388; 1999 c.21 §73; 2007 c.679 §1]

In May of 1997, Oregon voters approved Measure 50. In summary, the impacts of Measure 50 to the County were:

1. **Property Tax Stability:** Measure 50 brought stability to property tax bills by capping annual increases in assessed property values at three percent.
2. **Reduced Tax Revenue:** While providing stability, Measure 50 also led to a reduction in property tax revenue for local governments. The 17 percent reduction in tax levies affected funding for essential services such as schools, public safety, and infrastructure.
3. **Fixed Tax Rates:** Counties had to work with fixed tax rates based on the 1997-1998 levy. This meant that even as property values changed, the tax rates remained constant. Counties had to manage their finances within these constraints.

Specific to Morrow County, the resulting permanent tax rate for the county is \$4.1347 per \$1,000 of assessed valuation. One item to note is that the total revenue amount listed in the 'Taxes' revenue category includes not only revenue generated through property taxes levied in the current year, but also, collection of delinquent taxes levied in a prior year, as well as payments received in lieu of taxes that are related to tax abatement programs intended to bolster economic growth (such as Strategic Investment Programs and Enterprise Zone Agreements)



## Real Market & Assessed Values Comparison and Trend

The chart on the right illustrates the trend, since 2006, of both the Real Market Value and Assessed Value. As illustrated in this chart, in the 2024 fiscal year (2023 tax year), the assessed property value for Morrow County was \$ 3.96 billion which is about 41% of the real market value of \$9.5 billion. The assessed value represented in the chart is the value upon which taxes are levied.

### Tax Revenue - All Funds

	2021-22	2022 - 23 Actual	2023 - 24 Actual	2023-24 Amended Budget	2024-25 Proposed Budget
<b>PROPERTY TAXES</b>					
TAXES LEVIED IN CURRENT YR	\$11,334,435	\$14,795,023	\$15,295,216	\$16,069,700	\$15,986,300
PREVIOUSLY LEVIED TAXES	\$162,494	\$109,840	\$97,642	\$120,248	\$112,000
PROPERTY TAXES TOTAL	\$11,496,930	\$14,904,863	\$15,392,858	\$16,189,948	\$16,098,300
<b>STRATEGIC INVESTMENT PROGRAMS (SIP)</b>					
PMT IN LIEU OF TAX-SIP AGREEMENTS	\$9,079,454	\$6,741,846	\$6,691,368	\$6,492,403	\$6,593,797
STRATEGIC INVESTMENT PROGRAMS (SIP) TOTAL	\$9,079,454	\$6,741,846	\$6,691,368	\$6,492,403	\$6,593,797
<b>OTHER TAXES</b>					
PMT IN LIEU OF TAX	\$12,601,805	\$3,193,271	\$8,961,967	\$692,210	\$1,114,701
OTHER TAXES	\$0	\$2,190	\$3,597	\$0	\$0
OTHER TAXES TOTAL	\$12,601,805	\$3,195,461	\$8,965,564	\$692,210	\$1,114,701
<b>TOTAL</b>	<b>\$33,178,189</b>	<b>\$24,842,169</b>	<b>\$31,049,790</b>	<b>\$23,374,561</b>	<b>\$23,806,798</b>

## Strategic Investment Program (SIP) Revenue

Revenues generated from SIP agreements have become a significant funding source for the County. It is expected that we will continue to see an increase in these revenues for the next several years. The table below provides the detail of SIP related revenues that are included in this budget.

FY2025 Estimated Revenues - Strategic Investment Programs					
SIP Related Revenues	Community Service Fee	Additional Fees	Gain Share	Total SIP Revenue	
Caithness Shepards Flat	\$ 500,000	\$ 1,000,000	\$ -	\$	1,500,000
PGE/Carty	500,000	1,880,247	-		2,380,247
Wheatridge	500,000	1,930,000	-		2,430,000
Orchard Wind	94,200	9,350	-		103,550
Business Oregon-Gain Share	-	-	180,000		-
	\$ 1,594,200	\$ 4,819,597	\$ 180,000	\$	6,413,797
Distributed to other entities	\$ 1,464,200	\$ -	\$ 172,700	\$	1,636,900
Retained by County	130,000	4,819,597	7,300		4,956,897
	\$ 1,594,200	\$ 4,819,597	\$ 180,000	\$	6,593,797

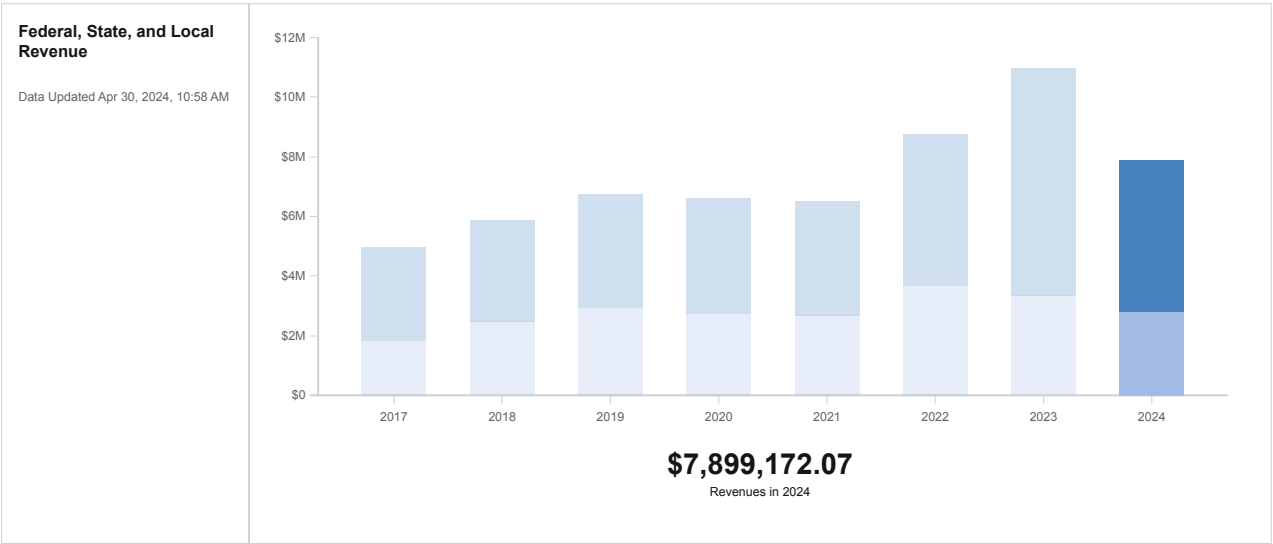
In FY2025, there are two SIP agreements that will expire (Willow Creek Wind and Echo Wind) so there are no revenues associated with those agreements included in this budget. Overall the County expects to receive \$6.6 million in SIP related revenue and that is reflected in this budget. Of that amount, about 25% , or \$1.64 million are community service fees that are distributed to municipalities, taxing districts or other entities. The details on the uses of SIP related revenue for the County retained portion are detailed in the chart below. Of the \$4.96 million in SIP revenue that goes to the County, \$1 million is distributed to Morrow County School District and Lone School District. The remaining \$3.9 million is utilized within the County as reflected in the table.

It is important to note that about \$971,000 of SIP revenue is allocated to the Road fund, with another \$1.05 million allocated towards the purchase of equipment for use by the Road Department. These revenues are an important source of funding to the maintenance and improvement of County roads, however, once the SIP agreements reach their expiration, all future revenue from the projects will come to the County through property taxes which are prohibited from being utilized for County roads and bridges. This stucture is not sustainible in the long term and poses a significant risk to the long term funding of the Road Department.

County Use of SIP Revenues	
General Fund	\$ 287,010
Road Equipment Reserve	1,049,561
Road Fund	971,598
Emergency Dispatch Fund	809,239
Fair Fund	152,217
IT Reserve Fund	150,000
Economic Development Fund	
Economic Development Grants	120,300
Grants for Senior Services	120,000
Victim/Witness Advocate Fund	29,750
Park Fund	71,031
Community Corrections Fund	175,191
	<b>\$ 3,935,897</b>
Payments to Others	

Community Renewable Energy Association	\$	21,000
County/lone School Districts		1,000,000
	\$	1,021,000
Total	\$	4,956,897

# Federal, State and Local Revenue



Federal State and Local revenues are comprised of grants, and intergovernmental (primarily state) shared revenues. The Federal, State, and Local revenues for the FY2025 budget comprise about 31.7% of total revenues for the County. Total intergovernmental revenues are budgeted at \$14.1 million which is a 22.8% increase over the FY2024 budgeted amount. The most significant driver of this increase is the additional grant funding that is anticipated from the State of Oregon for capital expenditures related to the construction of the new Circuit Court facility. Additional details on this project are included in the capital projects portion of this budget narrative.

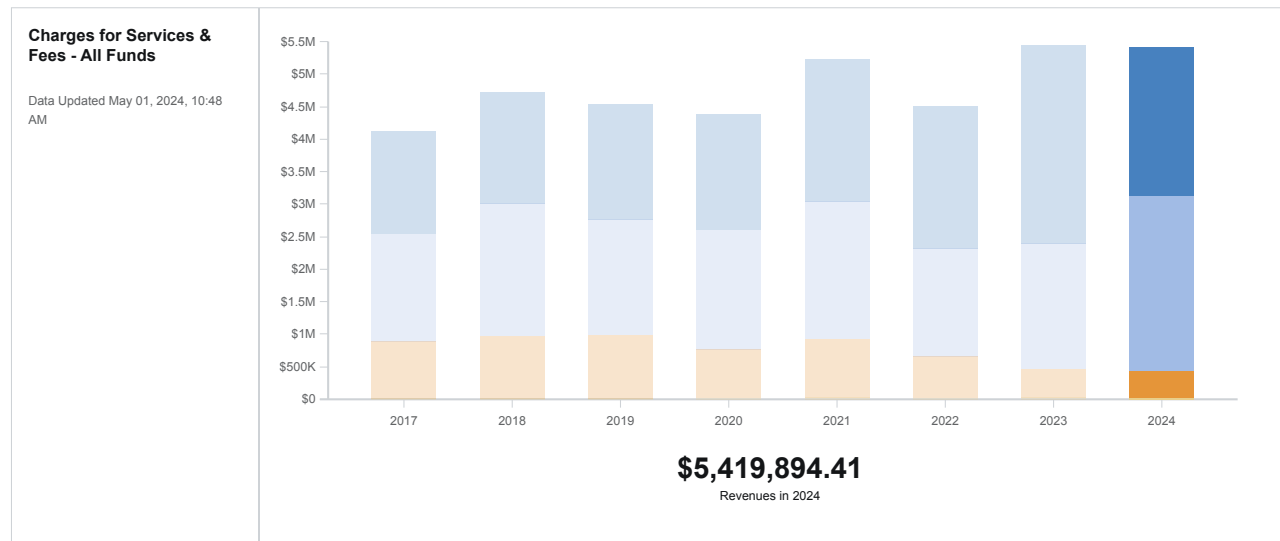
Grant Revenue - All Funds

	2021-22	2022 - 23 Actual	2023 - 24 Actual	2023-24 Amended Budget	2024-25 Proposed Budget
FEDERAL GRANTS	\$323,140	\$2,541,050	\$1,827,088	\$2,936,162	\$1,827,408
STATE GRANTS	\$4,678,511	\$5,059,727	\$3,203,441	\$5,097,243	\$8,173,700
LOCAL GRANTS	\$84,760	\$63,611	\$99,137	\$85,160	\$70,386
TOTAL	\$5,086,411	\$7,664,388	\$5,129,666	\$8,118,565	\$10,071,494

Shared Revenue - All Funds

	2021-22	2022 - 23 Actual	2023 - 24 Actual	2023-24 Amended Budget	2024-25 Proposed Budget
GAS TAX/STATE HIGHWAY	\$1,403,191	\$1,348,394	\$1,059,002	\$1,477,778	\$1,886,029
911 TAX	\$563,169	\$570,219	\$294,942	\$497,295	\$497,295
SPEC. CO RD FUNDS	\$430,348	\$427,163	\$723,207	\$318,644	\$312,000
OTHER SHARED REVENUES	\$639,155	\$297,688	\$1,498	\$397,994	\$386,994
STATE SHARED REV - OTHER	\$77,477	\$76,050	\$441,643	\$69,037	\$451,017
LOTTERY DOLLARS	\$167,074	\$205,245	\$117,355	\$174,166	\$181,167
RV TAX	\$159,335	\$143,656	\$82,472	\$152,000	\$152,000
FEDERAL FOREST FEES	\$120,234	\$175,762	\$0	\$171,050	\$72,350
ALCOHOL TAX	\$83,674	\$86,732	\$49,568	\$91,822	\$78,475
CIGARETTE TAX	\$8,135	\$6,557	\$3,995	\$7,850	\$5,520
FEDERAL SHARED REV - OTHER	\$4,244	\$855	\$902	\$5,608	\$5,608
AMUSEMENT TAX	\$3,076	\$2,446	\$1,707	\$2,845	\$2,400
EASTERN OR SEVERANCE TAX	\$0	\$0	\$0	\$0	\$0
TOTAL	\$3,659,110	\$3,340,768	\$2,776,290	\$3,366,089	\$4,030,855

## Charges, Fees, Licenses, Permits, Fines and Assessments



Another significant source of revenue for the County are charges for services and fees. For FY2025, we are budgeting for an overall increase in these revenues. However, much of that increase can be attributed to Permits and Licenses with a 37% increase over the prior years budget. The County continues to see increases in the building permit/inspection fee revenue. While this is a service that has been contracted to the City of Boardman, the County does receive a portion of all building permit revenue. That revenue goes into the Building Permit fund and is restricted from being utilized for any purpose other than operating or overseeing the permit and inspection program for the county. Also included in Permits and Licenses are the license fees associated with the Finley Butte landfill. Compared to the prior year budget of just over \$1.69 million for the landfill license fees, the FY2025 budget reflects an increase of just over \$500,000 to \$2.2 million. For this budget, the landfill fees have been recalculated and forecasted based of historical trends and in consideration of increase driven by changes in the consumer price index (CPI).

In this budget, the landfill license fees are utilized to fund the operating and capital expenditures of the County's two transfer stations (net of fees collected) and the remainder has been allocated to the Road Fund to support operating, maintenance and capital investment activities.

### Charges & Fees - All Funds

	2021-22	2023 - 24 Actual	2023-24 Amended Budget	2024 - 25 Actual	2024-25 Proposed Budget	2025 - 26 Actual
<b>CHARGES FOR SERVICES</b>	\$1,671,531	\$3,212,652	\$1,783,220	\$291,140	\$1,688,770	\$0
<b>PERMITS &amp; LICENSES</b>	\$2,181,546	\$4,278,347	\$2,009,665	\$258,664	\$2,771,000	\$0
<b>FRANCHISE FEES</b>	\$18,448	\$47,403	\$18,000	\$4,162	\$25,000	\$0
<b>FINES, FORFEITURES, AND PENALITIES</b>	\$633,268	\$526,564	\$682,850	\$131,930	\$489,300	\$0
<b>TOTAL</b>	<b>\$4,504,794</b>	<b>\$8,064,966</b>	<b>\$4,493,735</b>	<b>\$685,896</b>	<b>\$4,974,070</b>	<b>\$0</b>

Other revenue and income is comprised of various miscellaneous revenue sources reflected in the chart below. Significant changes in this category are driven primarily by interest income directly related to the total fund balances across the County, or, cash on hand. As the County has accumulated significant reserves due to unplanned non-recurring revenues and building reserves for large capital investments, the projected interest revenue budget has been increased to reflect that.

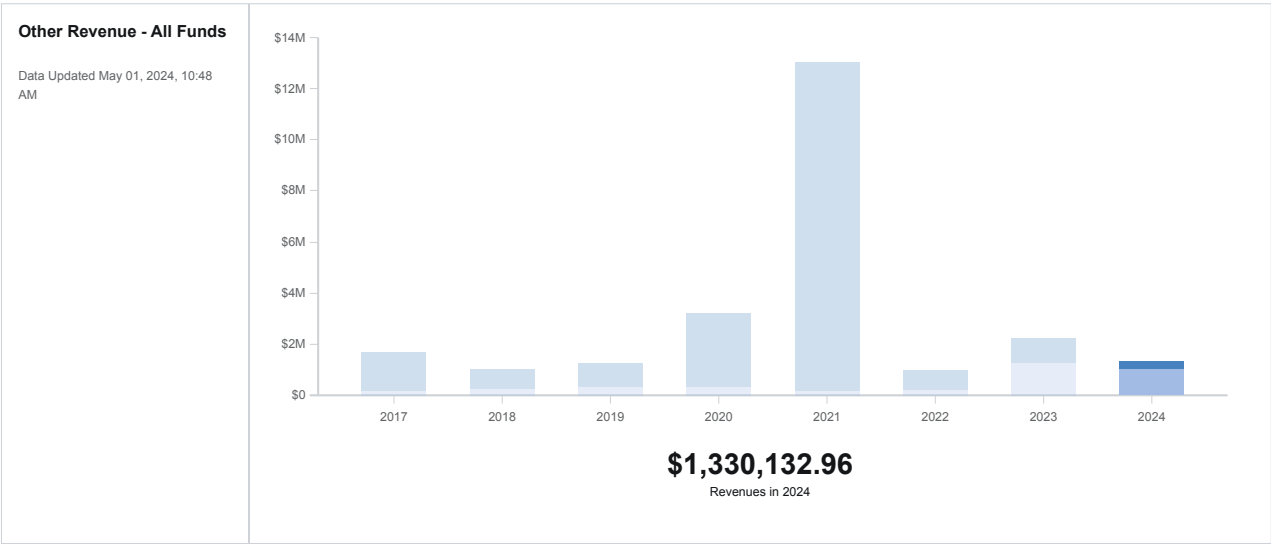
Interest revenue is allocated across all funds on a pro rata basis based on each fund's claim on the pooled cash for the entire County. There are some funds, primarily advanced payments from Federal grants, that do not earn or accumulate interest. Interest revenue is generally a non-restricted revenue stream. As the County proceeds with the Circuit Court building and other significant capital investment projects over the coming fiscal periods, it is anticipated that the interest revenue will decline and some of the cash reserves will be drawn down or depleted.

**Other Revenues - All Funds**

	2021-22	2022 - 23 Actual	2023 - 24 Actual	2023-24 Amended Budget	2024-25 Proposed Budget
<b>MISCELLANEOUS</b>					
PROGRAM INCOME	\$64,776	\$6,286	\$11,919	\$71,422	\$12,000
CONTRIBUTIONS & DONATIONS	\$8,850	\$100	\$200	\$4,050	\$1,550
COLLECTIONS & RECOVERY	\$0	\$0	\$40	\$0	\$0
INSURANCE PROCEEDS	\$12,551	\$13,687	\$49,034	\$28,800	\$28,800
MISC REVENUE	\$144,765	\$211,867	\$89,409	\$94,180	\$77,180
CULTURAL COALITION-REVENUE	\$7,882	\$13,423	\$8,011	\$0	\$0
ASSET SALE PROCEEDS	\$22,745	\$60,914	\$85,108	\$46,956	\$46,901
REFUNDS	\$0	\$244	\$12,280	\$100	\$100
REIMBURSEMENTS	\$540,206	\$645,731	\$75,146	\$572,084	\$199,230
MISCELLANEOUS TOTAL	<b>\$801,774</b>	<b>\$952,252</b>	<b>\$331,147</b>	<b>\$817,592</b>	<b>\$365,761</b>
<b>OTHER FINANCING SOURCES</b>					
CAPITAL LEASE PROCEEDS	\$0	\$58,500	\$0	\$0	\$0
INTEREST INCOME	\$187,263	\$1,216,172	\$998,986	\$354,495	\$1,207,200
AUCTION PROCEEDS	\$3,469	\$0	\$0	\$5,000	\$5,000
LOAN-REPAYMENT INTEREST	\$0	\$6,339	\$0	\$9,000	\$8,000
OTHER FINANCING SOURCES TOTAL	<b>\$190,731</b>	<b>\$1,281,011</b>	<b>\$998,986</b>	<b>\$368,495</b>	<b>\$1,220,200</b>
TOTAL	<b>\$992,505</b>	<b>\$2,233,263</b>	<b>\$1,330,133</b>	<b>\$1,186,087</b>	<b>\$1,585,961</b>



# Other Revenue and Income

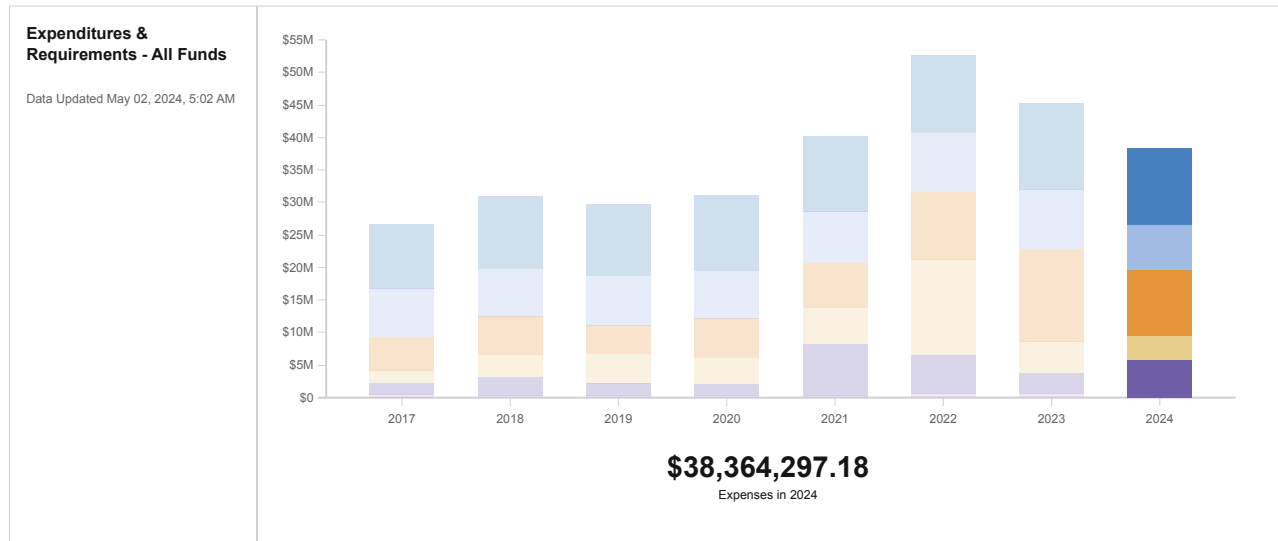




# Expenditures & Requirements

FY 2024-25 Proposed Budget

## Expense Analysis



### Materials & Services

Materials and services are budgeted to increase by \$5 million from the amended FY2024 budget. This significant increase is driven by a couple of major line items that were added to the materials and services budget.

### Ambulance Service Support

It is anticipated that it will be necessary for the County to provide funding to support the provision of ambulance services throughout the County. Based on the information available this expense is estimated to be between \$1.0 and \$1.5 million per year. At the time of budget development, the County is receiving ambulance services from an interim provider pending the completion and adoption of an ambulance service area plan which will be followed by the selection of an ambulance service provider (or providers).

For FY2025 a new department will be added to the General Fund (132-Emergency Medical Services) that will allow for tracking and reporting of expenditures (and potential revenues) related to the financial support provided by the County. This department has no budgeted revenues for FY2025 and \$1.5 million in budgeted expenditures.

### Water Nitrate Research Project

Expenditures related to the Water Nitrate Research Project are budgeted at \$1.0 million for FY2025. This expenditure is supported by a grant through the Environmental Protection Agency that will reimburse 100% of the expenditures up to the total grant budget of approximately \$1.7 million. This project is also identified and discussed further in the Capital Outlay and Non-Capital Outlay Major projects section.

### City of Hermiston IT Services

The County contracts with the City of Hermiston for the provision of IT services and management. During FY2024, this contract was repriced based on the actual time and resources committed to the County. This is an increase of about \$75,000 per year.

### Contract Services for Surveyor Department

Additional funds were budgeted in the Corner Preservation fund to support additional contract expenses related to surveying, preservation and restoration of corner monuments. This is an increase of \$200,000 over the prior budget but is completely supported through the existing fund balance in the Corner Preservation Fund. Monies in this fund are restricted for this purpose only.

### Circuit Court Building Project

A portion of the expenditures related to the construction of the Circuit Court building will not be able to be capitalized and, thus, will not be charged to a capital outlay account. This is an increase of \$240,000 over the FY 2024 budget.

## Special Payments

This expenditure category encompasses payments to other entities for which no goods or services are exchanged. For instance, fees that the County collects on behalf of the State, such as those for concealed handgun licenses, and grants given to businesses, non-profits, or other local governments, are all considered special payments. In the FY2025 budget, the \$4.69 million in special payments is mostly related to the pass through of funding restricted for use by the two school districts in the county, the distribution of Strategic Investment Program revenues and grants awarded to other entities.

#### Special Payments- All Funds

	2021-22	2022 - 23 Actual	2023 - 24 Actual	2023-24 Amended Budget	2024-25 Proposed Budget
PASS THRU PAYMENTS - STATE	\$153,250	\$77,069	\$83,763	\$248,790	\$110,590
PASS THRU PAYMENTS - FEDERAL	\$59,768	\$15,701	\$0	\$61,800	\$0
PASS THRU PAYMENTS - OTHER	\$287,093	\$370,607	\$173,993	\$317,200	\$255,500
PASS THRU PAYMENTS -LOCAL GOVT	\$2,849,096	\$2,847,539	\$2,704,876	\$2,602,750	\$2,926,280
TAX TURNOVER	\$261,545	\$271,710	\$242,092	\$313,777	\$0
GRANTS-LOCAL GOVT	\$11,018,234	\$943,639	\$268,120	\$347,862	\$144,000
GRANTS-BUSINESS	\$45,000	\$331,266	\$225,651	\$302,360	\$1,251,400
TOTAL	\$14,673,985	\$4,857,531	\$3,698,493	\$4,194,539	\$4,687,770

## Debt Service

Debt service expenditures represent scheduled payments towards servicing the County's long term debt obligations. For FY2025, the total debt service is relatively flat and based on the amortization schedule associated with the County's long term debt.

#### Debt Service - All Funds

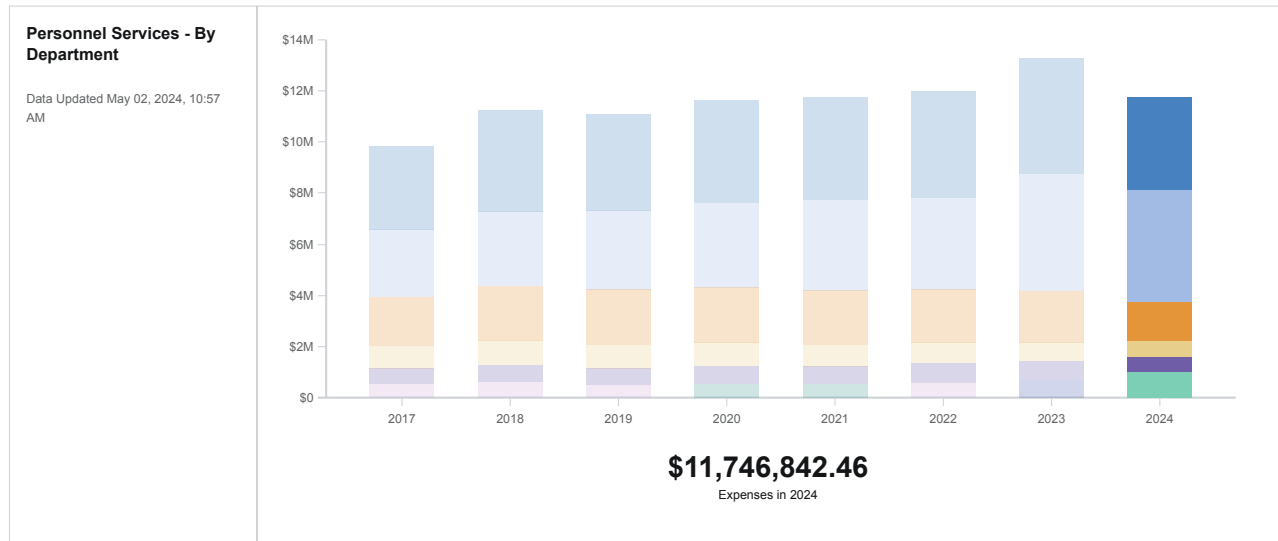
	2021-22	2022 - 23 Actual	2023 - 24 Actual	2023-24 Amended Budget	2024-25 Proposed Budget
DEBT SERVICE-PRINCIPAL	\$561,352	\$505,586	\$0	\$465,000	\$513,537
DEBT SERVICE-INTEREST	\$5,124	\$64,620	\$65,974	\$122,384	\$112,170
TOTAL	\$566,476	\$570,207	\$65,974	\$587,384	\$625,707



# Expenditures & Requirements

FY 2024-25 Proposed Budget

## Personnel Services



### Personnel Services

Personnel Services, as a pivotal expenditure category, encapsulates all expenses pertaining to wages, salaries, benefits, and associated payroll taxes. For the fiscal year 2025, the total allocated budget for personnel services stands at just under \$20 million, reflecting an increase of \$2.5 million, constituting a 14.1% rise over the preceding fiscal year.

This budgetary allocation is comprised of two primary components: 'wages & salaries' and 'benefits'. Notably, 'wages & salaries' see an increment of 8.3% compared to the current year's amended budget, while benefits experience a substantial surge of 22.6%. On average, benefits account for 43% of the total personnel services budget for FY2025.

The notable escalation in the benefits category is attributed to Morrow County's commitment to ensuring the fiscal health of its closed defined benefit pension plan. While closed to new participants, the County remains obligated to administer the plan and secure its adequate funding to sustain retirees receiving benefits. In FY2024, a comprehensive review of the plan's assumptions and parameters was conducted by County Staff and the Board of Commissioners to align them with reality and meet funding objectives. Adjustments were made to various assumptions, including future market rate of return, life expectancy, and a reduction in the amortization period for the plan's unfunded liability. Although these adjustments fortify the plan's sustainability, they entail a significant increase in costs. Consequently, the County's annual contribution to the retirement plan surged from 29% to 49% of covered payroll, resulting in a \$1.2 million augmentation in total contribution for FY2025.

Furthermore, recognizing the imperative of employee recruitment and retention, adjustments to the structure of the defined contribution (401a) retirement plan are reflected in this budget. Employees not covered under collective bargaining agreements, and who are not participants in the defined benefit retirement plan, would be transitioned to Oregon PERS to bolster recruitment and retention efforts. Unlike the defined contribution plan, Oregon PERS offers a defined benefit pension with a guaranteed future annual benefit. While this transition incurs a slightly higher cost of approximately 10.5% of covered employees' payroll for FY2025, that cost must be balanced with the benefits derived from improved recruitment and retention of employees.

Additionally, this budget incorporates a cost of living adjustment (COLA) for all employees, aligning with the approach negotiated with the Teamsters Union for public safety employees. The COLA is indexed to the consumer price index (CPI), ensuring a minimum increase of 2% and a maximum of 5% to objectively reflect changes in the cost of living experienced by employees. The CPI index rate utilized for FY2025 stands at 3.4%, impacting total wages and salaries accordingly.

#### Personnel Services - All Funds

	2021-22	2022 - 23 Actual	2023 - 24 Actual	2023-24 Amended Budget	2024-25 Proposed Budget
<b>WAGES &amp; SALARIES</b>					
STIPEND	\$0	\$0	\$0	\$70,455	\$74,641
WAGES & SALARIES	\$7,282,695	\$7,645,523	\$6,914,250	\$10,211,094	\$10,966,676
TEMP WORKERS WAGES & SALARIES	\$123,364	\$170,974	\$176,933	\$0	\$0
OVERTIME	\$152,591	\$167,000	\$125,957	\$186,516	\$288,448
EMPLOYEE INCENTIVES	\$64,937	\$85,788	\$85,328	\$34,280	\$43,421
<b>WAGES &amp; SALARIES TOTAL</b>	<b>\$7,623,587</b>	<b>\$8,069,286</b>	<b>\$7,302,468</b>	<b>\$10,502,345</b>	<b>\$11,373,186</b>
<b>BENEFITS</b>					
FRINGE BENEFITS	\$1,937,310	\$2,132,947	\$2,038,634	\$3,005,648	\$3,212,453
PERS	\$64,690	\$96,335	\$60,536	\$242,510	\$392,926
TAXES	\$572,739	\$601,540	\$540,769	\$843,271	\$919,737
UNEMPLOYMENT INS	\$68,602	\$83,519	\$91,346	\$90,390	\$93,957
WORKERS COMP INS	\$196,545	\$128,856	\$115,296	\$171,455	\$202,429
RETIREMENT-DB	\$1,469,996	\$2,060,642	\$2,011,974	\$2,371,839	\$3,555,793
RETIREMENT-DC	\$47,687	\$79,009	\$99,446	\$291,267	\$224,069
<b>BENEFITS TOTAL</b>	<b>\$4,357,568</b>	<b>\$5,182,849</b>	<b>\$4,958,001</b>	<b>\$7,016,380</b>	<b>\$8,601,364</b>
<b>TOTAL</b>	<b>\$11,981,156</b>	<b>\$13,252,135</b>	<b>\$12,260,468</b>	<b>\$17,518,725</b>	<b>\$19,974,550</b>

## New Positions and Full Time Equivalent Changes

In the formulation of this budget, alterations and augmentations have been made to Full-Time Equivalent (FTE) counts. Annually, the Human Resources department spearheads the 'FTE request and reclassification request' process in anticipation of budgetary planning. This process enables County Officials and Directors to submit requests for additional positions or modifications to existing approved positions. Subsequently, the Administration team comprising the County Administrator, Human Resources Director, and Finance Director, meticulously reviews and evaluates all requests. Adjustments are implemented as necessary, culminating in the development and presentation of a comprehensive recommendation to the Board of Commissioners. Following thorough deliberation and discussion, the Board of Commissioners takes decisive action to approve the requests for inclusion in the budget. The changes resulting from this process are detailed below:

- **Parks Maintenance Socialist:**

- Change from four .475 temporary FTEs to two full time FTEs and two .25 temporary FTEs. This is a net impact of +0.6 FTE with the additional costs of benefits to go from temporary to full time positions.
- Expected Change in Cost: \$97,424
- This change was approved based on a condition that the prepared budget would provide an additional \$50,000 in general funding support to cover a portion of these requests for one year only and that the

Parks department would need to evaluate their budget and complete a cost based review of fees to identify other funding so the additional general funding support is not needed beyond FY2025 to cover these positions.

- **Patrol Deputy:**

- Add 4 FTE
- 3 of the positions will be assigned to the Parks and Marine functions (similar to the School Resource Officer) eliminating the temporary seasonal positions
  - Expected Change in Cost: \$393,502
  - The Parks and Marine grant will help cover a portion of these expenses. Currently the revenue from the grant is \$89,000 for a year but the amount of funding can change with each grant cycle.
- 1 of the positions is an additional FTE needed to cover the City of Irrigon contract which will fund a portion of this position
  - Expected Change in Cost: \$160,868

- **Communications Dispatcher:**

- Add 2 FTE
- Expected Change in Cost: \$172,552

In addition to changes that were made through the 'FTE request and reclassification process' there are two additional positions approved by the Board of Commiserions in the current fiscal year. These postions are listed below:

- **Assistant County Administrator:**

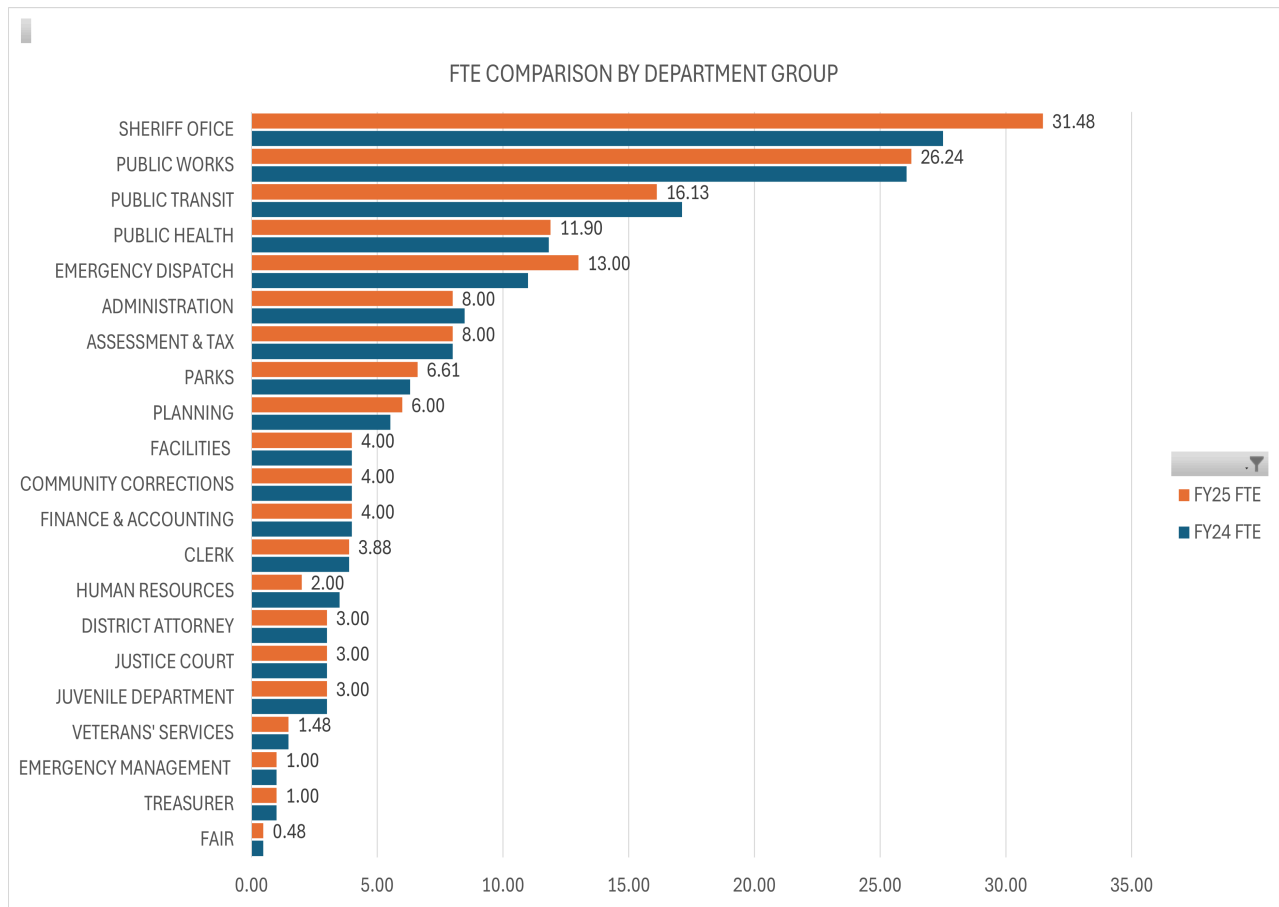
- Add 1 FTE
- Expected Change in Cost: \$156,857

- **Finance Manager:**

- Add 1 FTE
- Expected Change in Cost: \$143,848

DIVISION	FY24 FTE	FY25 FTE
FAIR	0.48	0.48
TREASURER	1.00	1.00
EMERGENCY MANAGEMENT	1.00	1.00
VETERANS' SERVICES	1.48	1.48
JUVENILE DEPARTMENT	3.00	3.00
JUSTICE COURT	3.00	3.00
DISTRICT ATTORNEY	3.00	3.00
HUMAN RESOURCES	3.50	2.00
CLERK	3.88	3.88
FINANCE & ACCOUNTING	4.00	4.00
COMMUNITY CORRECTIONS	4.00	4.00
FACILITIES	4.00	4.00
PLANNING	5.53	6.00
PARKS	6.31	6.61
ASSESSMENT & TAX	8.00	8.00
ADMINISTRATION	8.48	8.00
EMERGENCY DISPATCH	11.00	13.00
PUBLIC HEALTH	11.83	11.90
PUBLIC TRANSIT	17.13	16.13
PUBLIC WORKS	26.05	26.24
SHERIFF OFFICE	27.50	31.48
<b>Grand Total</b>	<b>154.13</b>	<b>158.18</b>







# Compensation Board Recommendation

FY 2024-25 Proposed Budget

Elected Official Scale

2023-2024

7/1/2023

*current*

Official	Hourly	Annual
Assessor	\$ 53.48	\$ 111,240
Clerk	\$ 45.98	\$ 95,648
Commissioner (3)	\$ 30.74	\$ 63,950
District Attorney	\$ 5.95	\$ 12,375
Justice of the Peace	\$ 43.79	\$ 91,085
Sheriff	\$ 63.42	\$ 131,922
Treasurer	\$ 43.79	\$ 91,085

Elected Official Scale

2024-2025

7/1/2024

*recommended*

Official	Hourly	Annual
Assessor	\$ 56.90	\$ 118,359
Clerk	\$ 48.93	\$ 101,769
Commissioner (3)	\$ 34.80	\$ 72,380
District Attorney	\$ 7.95	\$ 16,544
Justice of the Peace	\$ 46.59	\$ 96,914
Sheriff	\$ 67.48	\$ 140,365
Treasurer	\$ 46.59	\$ 96,914
	\$ -	

Difference
\$ 7,119
\$ 6,122
\$ 8,431
\$ 4,169
\$ 5,830
\$ 8,443
\$ 5,830
\$ 62,805

*District Attorney stipend increase to \$16,000 plus a 3.4% COLA.*

*Commissioner position increase to \$70,000 plus a 3.4% COLA.*

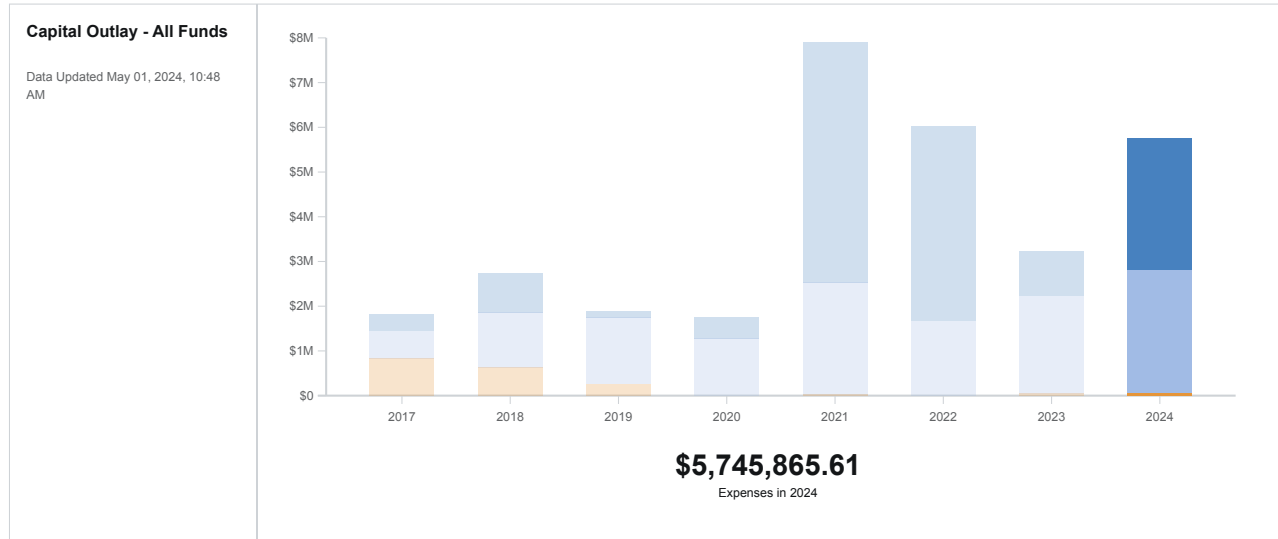
*Assessor, Clerk, Justice of the Peace, Sheriff, and Treasurer receive 3% for a step increase plus a 3.4% COLA.*



# Capital Investment & Other Major Projects

FY 2024-25 Proposed Budget

## Capital Outlay



Capital outlay represents the category of expenditures reflecting the County's investment in long-lived property, plant, and equipment. From an accounting standpoint, it encompasses any expenditure used to purchase, finance, or construct property, plant, or equipment with a total cost of \$5,000 or more and an expected useful life exceeding one year. Since capital outlay is not essential for the County's daily operations in the short term, it is advisable to fund these expenditures (and other significant one-time or limited-duration projects) with revenue sources that are either of limited duration or are one-time in nature. Such revenues typically include capital grants, enterprise zone distributions, and one-time allotments. Reserves and fund balances that have been accumulated over time and exceed the County's operational needs are also considered primary funding sources for these expenditures, provided the County maintains adequate reserves to support a sufficient level of working capital to sustain normal operations throughout the revenue cycle.

The information below details the actual expenditures for FY2025. It should be noted that there are other capital projects for which the County is currently building reserves that do not have planned expenditures in the next fiscal year. Additionally, some projects listed may span multiple years and possess significantly larger overall project budgets; the Circuit Court building is one such project.

The capital outlay budget was devised using a 'zero-base' approach, meaning no assumptions from the previous year's capital budget are carried over, and all departments begin from zero. Departments must submit a capital outlay request for their projects or expenditures to be considered for inclusion in the budget. All requests were reviewed by the County Administrator and Finance Director, and adjustments were made as necessary.

#### Capital Outlay - All Funds

	2021-22	2022 - 23 Actual	2023 - 24 Actual	2023-24 Amended Budget	2024-25 Proposed Budget
<b>ACQUISITIONS</b>					
IT HARDWARE > \$5K	\$32,571	\$47,550	\$49,906	\$229,500	\$137,500
SOFTWARE (OWNED) > \$5	\$116,649	\$0	\$0	\$20,000	\$0
EQUIPMENT & FURNISHINGS > \$5K	\$121,340	\$87,617	\$187,360	\$590,756	\$333,425
HEAVY EQUIPMENT > \$5K	\$784,656	\$1,008,518	\$1,105,549	\$1,392,602	\$1,166,750
VEHICLES	\$618,949	\$1,051,302	\$1,425,092	\$2,110,720	\$1,538,766
<b>ACQUISITIONS TOTAL</b>	<b>\$1,674,166</b>	<b>\$2,194,987</b>	<b>\$2,767,907</b>	<b>\$4,343,578</b>	<b>\$3,176,441</b>
<b>CONSTRUCTION &amp; IMPROVEMENTS</b>					
BUILDING IMPROVEMENTS	\$116,489	\$33,005	\$32,325	\$1,449,450	\$192,580
CONSTRUCTION	\$4,243,201	\$952,452	\$2,908,216	\$8,349,929	\$5,798,000
<b>CONSTRUCTION &amp; IMPROVEMENTS TOTAL</b>	<b>\$4,359,691</b>	<b>\$985,457</b>	<b>\$2,940,541</b>	<b>\$9,799,379</b>	<b>\$5,990,580</b>
<b>OTHER</b>					
CAPITAL LEASES	\$0	\$42,098	\$37,418	\$42,098	\$0
CAPITAL OUTLAY-OTHER	\$0	\$1,501	\$0	\$21,750	\$189,445
<b>OTHER TOTAL</b>	<b>\$0</b>	<b>\$43,600</b>	<b>\$37,418</b>	<b>\$63,848</b>	<b>\$189,445</b>
<b>TOTAL</b>	<b>\$6,033,857</b>	<b>\$3,224,043</b>	<b>\$5,745,866</b>	<b>\$14,206,805</b>	<b>\$9,356,466</b>

The chart presented above displays the total capital outlay for the FY2025 budget, alongside the current year's capital outlay and expenditures from two previous years. The FY2025 budget reflects a 34% reduction compared to the FY2024 budget. This reduction is attributed to the completion of non-recurring projects or acquisitions, or the expectation of their completion by the end of the current fiscal year. The most significant decreases were observed in the Airport and Road funds.

#### Capital Outlay - Itemization

Funds Description	Departments Description	Object Code Description	Itemization Description	Amount
<b>ROAD FUND</b>				\$604,500
	ROAD DEPARTMENT	EQUIPMENT & FURNISHINGS > \$5K	Automatic Gate: Road Laydown yard	\$12,500
	ROAD DEPARTMENT	CONSTRUCTION	Paving: East Oregon Ave	\$225,000
	ROAD DEPARTMENT	CONSTRUCTION	Paving: Liberty School	\$367,000
<b>FACILITIES RESERVE FUND</b>				\$205,000
	PUBLIC WORKS-GEN MAINT	BUILDING IMPROVEMENTS	HVAC Replacement: Sheriff Office	\$30,000
	PUBLIC WORKS-GEN MAINT	EQUIPMENT & FURNISHINGS > \$5K	Administrator budget for office furniture	\$75,000
	PUBLIC WORKS-GEN MAINT	CAPITAL OUTLAY-OTHER	Unspecified Capital	\$100,000
<b>ROAD FUND EQUIP RES</b>				\$1,421,962
	ROAD DEPARTMENT	HEAVY EQUIPMENT > \$5K	F-550 Snow Plow/Tilt Flatbed	\$106,000
	ROAD DEPARTMENT	VEHICLES	F-150 Blade Pickup x2 & Pilot Pickup x1	\$159,000
	ROAD DEPARTMENT	HEAVY EQUIPMENT > \$5K	Rubber Tire Roller	\$125,000
	ROAD DEPARTMENT	VEHICLES	F-150 Crew Cab to replace Maint Operations Manager vehicle.	\$67,662
	ROAD DEPARTMENT	HEAVY EQUIPMENT > \$5K	Dump truck sander/plow combo; qty 2; one is a carryover from FY2024 that did not arrive by the end of the fiscal year.	\$815,000
	ROAD DEPARTMENT	VEHICLES	F-250; Qty 2 to replace both flagging trucks	\$149,300
<b>PARK FUND</b>				\$80,000
	ATV PARK	EQUIPMENT & FURNISHINGS > \$5K	Mower Replacement: OHV Park	\$11,000
	ATV PARK	VEHICLES	UTV: Polaris XP 1000	\$42,000
	ATV PARK	EQUIPMENT & FURNISHINGS > \$5K	Flatbed for 2023 Ford Pickup	\$12,000
	CUTSFORTH PARK	CONSTRUCTION	Cabin: 1 per year for three years	\$15,000
<b>CAPITAL IMPROVEMENT PROJ.</b>				\$3,909,500
	NON-DEPARTMENTAL	CONSTRUCTION	Circuit Court Building (based on project mgr estimate plus 15%)	\$3,909,500
<b>GENERAL FUND</b>				\$1,731,755
	ASSESSOR/TAX COLLECTOR	IT HARDWARE > \$5K	Purchase a new large format plotter	\$12,500
	BOARD OF COMMISSIONERS	VEHICLES	Commissioner Car Replacements:	\$150,000

Funds Description	Departments Description	Object Code Description	Itemization Description	Amount
	BOARD OF COMMISSIONERS	VEHICLES	Pool Car Addition: Based In Irrigon	\$40,000
	BOARD OF COMMISSIONERS	VEHICLES	Pool Car Replacement: Fusion	\$40,000
	EMERGENCY MANAGEMENT	VEHICLES	Ram 1500 Pickup: Emergency Manager	\$48,405
	INFORMATION TECHNOLOGY	IT HARDWARE > \$5K	10GB Network Backbone Upgrade	\$15,000
	INFORMATION TECHNOLOGY	IT HARDWARE > \$5K	Server Redundancy Project	\$90,000
	NORTH TRANSFER STATION	EQUIPMENT & FURNISHINGS > \$5K	Scales & Installation	\$91,425
	NORTH TRANSFER STATION	EQUIPMENT & FURNISHINGS > \$5K	40 Yard Waste Containers	\$16,500
	PUBLIC WORKS ADMIN	VEHICLES	F-150 x4, Staff Pickups	\$162,000
	PUBLIC WORKS-GEN MAINT	VEHICLES	F-550 x1 with upfits	\$112,000
	PUBLIC WORKS-GEN MAINT	BUILDING IMPROVEMENTS	Bartholomew Building Backup Generator (preliminary)	\$20,000
	PUBLIC WORKS-GEN MAINT	VEHICLES	Small Pickup with upfits	\$49,000
	PUBLIC WORKS-GEN MAINT	BUILDING IMPROVEMENTS	Irrigon: Sheriff's parking lot gate	\$15,000
	PUBLIC WORKS-GEN MAINT	VEHICLES	Custodial Van: replacing existing F-150	\$45,000
	PUBLIC WORKS-GEN MAINT	BUILDING IMPROVEMENTS	Irrigon: Restroom Doors	\$10,000
	PUBLIC WORKS-GEN MAINT	BUILDING IMPROVEMENTS	Irrigon MCGC Backup Generator	\$117,580
	SHERIFF DEPARTMENT	VEHICLES	Vehicles: 7 Patrol; Outfitted	\$461,595
	SOLID WASTE TRNS STATION	HEAVY EQUIPMENT > \$5K	Scales & Installation	\$120,750
	WEED DEPT.	EQUIPMENT & FURNISHINGS > \$5K	1249 Weed Apparatus	\$115,000
<b>FAIR IMPROVEMENT FUND</b>				<b>\$1,366,445</b>
	FAIR	CAPITAL OUTLAY-OTHER	Non-Specified Infrastructure Projects	\$89,445
	FAIR	CONSTRUCTION	Remodel Projects: Bunkhouse/Dormitory Remodel Restrooms Event Gathering Area (remodel of the Annex) Remodel of Event Hall Reposition Offices	\$1,277,000
<b>INFORMATION TECHNOLOGY RESERVE</b>				<b>\$20,000</b>
	INFORMATION TECHNOLOGY	IT HARDWARE > \$5K	Unspecified	\$20,000
<b>AIRPORT FUND</b>				<b>\$4,500</b>
	AIRPORT	CONSTRUCTION	UAS/Drone Storage: 50 x 50 concrete pad and storage	\$4,500
<b>FOREST SERVICE FUND</b>				<b>\$12,804</b>
	SHERIFF DEPARTMENT	VEHICLES	Search & Rescue Vehicle Carryover from FY24	\$12,804
				<b>\$9,356,466</b>

## Other Major Projects - Non Capital

This budget also includes some other major projects that will be detailed in this section, but, that otherwise do not meet the criteria for capitalizaiton and inclusion in the capital budget.

### Water Nitrate Research Project

FY2025 Budget: \$500,000

Total Project Budget: \$1,700,000

This project, funded by an EPA research grant for Morrow and Umatilla Counties, aims to conduct further research and data collection to start formulating potential solutions for the contaminated wells in these counties. As a multi-year initiative, only a fraction of the project's expenses will be incurred in the upcoming fiscal year. The project's funding stems from the Congressionally Directed Spending awarded to the counties, totaling \$1.7 million.

### Enterprise Resource Planning (ERP) System Replacement

FY2025 Budget: \$769,500

Total Project Budget: \$855,000

The project commenced in FY2024, with the Finance and Human Resource departments' budgets including technology improvement projects that could not be realized due to current system limitations. Consequently, it was decided that adopting a new ERP system would be the most effective strategy moving forward. This system would not only resolve existing issues but also enhance functionality across all county departments and merge multiple systems into a single enterprise platform.

Given the project's breadth and intricacy, the County enlisted a consulting firm specializing in information technology management and solutions for local governments. The Board of Commissioners approved use of the funds earmarked for the Finance and HR projects to cover the consulting firm's contract costs for conducting a countywide system review and developing an RFQ that aligns with the County's requirements.

The project is currently in the planning stage, with the expectation to release an RFQ by the end of August. System implementation is projected to span 12 to 18 months post system selection.

At this juncture, without a chosen solution or received pricing, the project budget is predicated on a range provided by the consultants, reflecting their experience with similar recent projects. The broad estimated range accounts for the evaluation of numerous distinct solutions.

For budgeting purposes, it is projected that 90% of the project expenses will be incurred in FY2025, with the balance in FY2026. To ensure sufficient funding, the budget has been set at the consultants' maximum estimated cost. Although it is improbable that the expenses will reach the upper limit of the provided range, this approach guarantees the availability of funds for the ultimately selected solution.

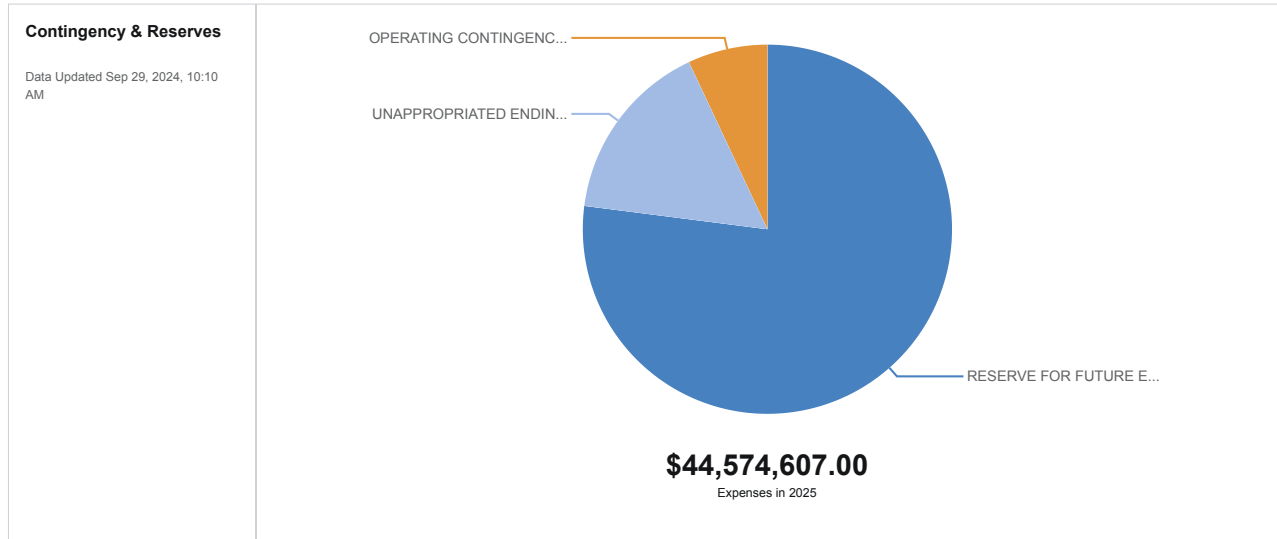




# Expenditures & Requirements

FY 2024-25 Proposed Budget

## Contingency & Reserves



### Contingency & Reserves

	FY2025-Proposed Budget	FY2025-Approved Budget	FY2025-Adopted Budget
OPERATING CONTINGENCY	\$3,118,268	\$3,118,268	\$3,118,268
RESERVE FOR FUTURE EXPENDITURES	\$34,331,119	\$34,331,119	\$34,331,119
UNAPPROPRIATED ENDING FUND BALANCE	\$7,125,220	\$7,125,220	\$7,125,220
TOTAL	\$44,574,607	\$44,574,607	\$44,574,607

### General Operating Contingency

General Operating Contingency may be included in any operating fund (typically any fund where personnel services are paid from ) and is an estimate based on the assumption that operations may necessitate spending during the year on items that cannot be specifically identified at the time the budget is being prepared. The contingency is not a separate fund. It is a line item within an operating fund, separate from any of the other major object classifications. Non-operating funds cannot have a contingency.

Money cannot be directly spent from operating contingency, it must be transferred to another appropriation category before the money can be expended. This transfer can only occur through a resolution, ordinance, or a supplemental budget prior to the transfer occurring.

In the preparation of this budget a target of 8% of total appropriations (less interfund transfers) was used.

## Unappropriated Fund Blance

Budgeted requirements may include an uappropriated ending fund balance. This balance is basically a reflection of the net working capital balance with which the County will begin the fiscal year with. The amount budgeted, or carried over at year end should generally be sufficient to sustain the cash flow requirements of the County until property tax revenue is received. Unappropriated fund balance should not be used as a "savings account" in which to sequester large amounts of excess funds.

Unappropriated ending fund balance is not an appropriation category. No expenditures can be made from an unappropriated ending fund balance during the year in which it is budgeted. The only exception to this is an emergency situation arising during the year by involuntary conversion (theft, vandalism, accident, etc.), civil disturbance or natural disaster.

In the preparation of this budget a target of 17% of total appropriations (less interfund transfers) was used.

## Best Practices

The Government Finance Officers Association recommends that a local government should maintain a minimum fund balance of not less than two months of regular general fund operating expenditures or operating revenue. Two months worth of operating expenditures is 16.7% of total appropriations. With an operating contingency of 8% and an unappropriated fund balance of 18%, the County has reserves of about 25%, or three months worth of operating revenue.

### CONTINGENCIES, RESERVES AND UNAPPROPRIATED FUND BALANCE

	APPROPRIATIONS	CONTINGENCY		RESERVE		UNAPPROPRIATED FB	
	FY2025	FY2025	CTGNCY. %	FY2025	RFE %	FY2025	UFB %
<b>Expenses</b>							
101 - GENERAL FUND	\$23,631,058	\$2,084,801	9%	\$0	0%	\$4,363,462	18%
202 - ROAD FUND	\$6,711,537	\$557,030	8%	\$2,940,000	44%	\$1,261,024	19%
205 - AIRPORT FUND	\$170,781	\$14,135	8%	–	0%	\$45,634	27%
207 - 911 EMERGENCY FUND	\$1,581,555	\$137,179	9%	–	0%	\$271,000	17%
214 - FAIR	\$219,782	\$18,252	8%	–	0%	\$40,000	18%
216 - SPEC TRANSPORTATION FUND	\$1,322,424	\$117,642	9%	\$420,784	32%	\$0	0%
220 - VICTIM/WITNESS ASSISTANCE	\$143,356	\$15,251	11%	–	0%	\$21,600	15%
238 - PARK FUND	\$1,145,801	\$96,327	8%	–	0%	\$193,000	17%
510 - COMMUNITY CORRECTIONS	\$877,778	\$72,851	8%	–	0%	\$145,500	17%
<b>EXPENSES TOTAL</b>	<b>\$35,804,072</b>	<b>\$3,113,468</b>	<b>9%</b>	<b>\$3,360,784</b>	<b>9%</b>	<b>\$6,341,220</b>	<b>18%</b>

FUND RESERVES		
	FY2025	%
<b>Expenses</b>		
101 - GENERAL FUND	\$6,448,263	27%
202 - ROAD FUND	\$4,758,054	71%
205 - AIRPORT FUND	\$59,769	35%
207 - 911 EMERGENCY FUND	\$408,179	26%
214 - FAIR	\$58,252	27%
216 - SPEC TRANSPORTATION FUND	\$538,426	41%
220 - VICTIM/WITNESS ASSISTANCE	\$36,851	26%
238 - PARK FUND	\$289,327	25%
510 - COMMUNITY CORRECTIONS	\$218,351	25%
<b>EXPENSES TOTAL</b>	<b>\$12,815,472</b>	<b>36%</b>

## Reserved for Future Expenditures

A reserve for future expenditure is a budgetary line item that earmarks funds for use in subsequent fiscal years.

The original intention of adopting the budget with this reserve is to not expend these funds immediately; therefore, they should not be included in the resolution or ordinance that authorizes spending. Should the need to utilize these reserved funds arise within the fiscal year, a supplemental budget can be enacted to permit the expenditure.

However, an exception exists for emergencies, such as property loss due to involuntary conversion, civil unrest, or natural disasters. ORS 294.481, previously ORS 294.455, outlines the circumstances and methods by which any available funds, including those reserved, may be allocated for such emergency expenditures.

The details below outline the assignments to reserve for future expenditures that have been incorporated in this budget.

### Reserve for Future Expenditure - Itemization

Funds Description	Departments Description	Object Code Description	Itemization Description	Amount	Account Number
<b>BUILDING PERMIT FUND</b>				\$3,796,700	
<b>WEED EQUIP. RESERVE</b>				\$52,300	
<b>DEBT SERVICE FUND</b>				\$2,572,859	
<b>INFORMATION TECHNOLOGY RESERVE</b>				\$400,000	
	NON-DEPARTMENTAL	RESERVE FOR FUTURE EXPENDITURE	Balance of ERP Project	\$150,000	215-100-5-90-9002
	NON-DEPARTMENTAL	RESERVE FOR FUTURE EXPENDITURE		\$250,000	215-100-5-90-9002
<b>STF VEHICLE RESERVE FUND</b>				\$102,000	
<b>FAIR IMPROVEMENT FUND</b>				\$32,350	
	NON-DEPARTMENTAL	RESERVE FOR FUTURE EXPENDITURE	Fair Roof Reserve	\$32,350	236-100-5-90-9002
<b>SPEC TRANSPORTATION FUND</b>				\$422,734	
<b>HERITAGE TRAIL FUND</b>				\$1,312,500	
<b>ROAD FUND</b>				\$2,940,000	
	ROAD DEPARTMENT	RESERVE FOR FUTURE EXPENDITURE	Fund balance of Bridge improvement reserve from CREZ funds	\$2,000,000	202-220-5-90-9002
	ROAD DEPARTMENT	RESERVE FOR FUTURE EXPENDITURE	Bridge Improvement Reserve: increase \$500,000 per year. FY25 last year until plan developed and implemented; Less \$60k for bridge master plan to be completed in FY2025	\$940,000	202-220-5-90-9002
<b>FACILITIES RESERVE FUND</b>				\$300,000	
	NON-DEPARTMENTAL	RESERVE FOR FUTURE EXPENDITURE	Facilities Reserve	\$150,000	241-100-5-90-9002
	NON-DEPARTMENTAL	RESERVE FOR FUTURE EXPENDITURE	Library/Museum Roof Reserve; plan for \$300k over FY25 & 26	\$150,000	241-100-5-90-9002
<b>CAPITAL IMPROVEMENT PROJ.</b>				\$20,056,876	
	NON-DEPARTMENTAL	RESERVE FOR FUTURE EXPENDITURE	Courthouse	\$12,405,803	227-100-5-90-9002
	NON-DEPARTMENTAL	RESERVE FOR FUTURE EXPENDITURE	Public Health Building	\$2,000,000	227-100-5-90-9002
	NON-DEPARTMENTAL	RESERVE FOR FUTURE EXPENDITURE	Historic Courthouse Restoration	\$500,000	227-100-5-90-9002
	NON-DEPARTMENTAL	RESERVE FOR FUTURE EXPENDITURE	Public Works Building	\$1,500,000	227-100-5-90-9002
	NON-DEPARTMENTAL	RESERVE FOR FUTURE EXPENDITURE	Resources Not Allocated	\$3,000,000	227-100-5-90-9002
	NON-DEPARTMENTAL	RESERVE FOR FUTURE EXPENDITURE	Transit Facility	\$651,073	227-100-5-90-9002
<b>BLEACHER/CIP RESERVE</b>				\$21,750	
<b>FINLEY BUTTES ROAD FUND</b>				\$2,323,000	
				<b>\$34,333,069</b>	



# INTERFUND TRANSFERS

FY 2024-25 Proposed Budget

## TRANSFERS OUT

### TRANSFER OUT (EXPENSE)

Fund	Funds Description	Object Code	Object Code Description	Category (Ex)	Amount
101	GENERAL FUND	5-50-8215	XFR TO COMPUTER EQUIP RESERVE	INTERFUND TRANSFERS	\$108,947
101	GENERAL FUND	5-50-8200	XFR TO HERITAGE TRAIL FUND	INTERFUND TRANSFERS	\$600,000
101	GENERAL FUND	5-50-8246	XFR TO DEBT SERVICE FUND	INTERFUND TRANSFERS	\$2,568,467
101	GENERAL FUND	5-50-8227	XFR TO CAPITAL IMPROVEMENT PROJ	INTERFUND TRANSFERS	\$6,000,000
101	GENERAL FUND	5-50-8241	XFR TO BUILDING RESERVE FUND	INTERFUND TRANSFERS	\$277,000
101	GENERAL FUND	5-50-8249	XFR TO MEDATION AND CONCILIATION FUND	INTERFUND TRANSFERS	\$145,180
101	GENERAL FUND	5-50-8245	XFR TO WATER PLANNING FUND	INTERFUND TRANSFERS	\$66,000
101	GENERAL FUND	5-50-8248	XFR TO OPIOID ABATEMENT FUND	INTERFUND TRANSFERS	\$75,000
210	FINLEY BUTTES LICENSE FEE	5-50-8101	XFR TO GENERAL FUND	INTERFUND TRANSFERS	\$3,525,000
226	FAIR ROOF RESERVE	5-50-8236	XFR TO FAIR IMPROVEMENT FUND	INTERFUND TRANSFERS	\$32,350
227	CAPITAL IMPROVEMENT PROJ.	5-50-8202	XFR TO ROAD FUND	INTERFUND TRANSFERS	\$2,000,000
237	BUILDING PERMIT FUND	5-50-8101	XFR TO GENERAL FUND	INTERFUND TRANSFERS	\$68,300
500	STRATEGIC INVESTMENT PROGRAM FUND	5-50-8214	XFR TO FAIR	INTERFUND TRANSFERS	\$152,217
500	STRATEGIC INVESTMENT PROGRAM FUND	5-50-8101	XFR TO GENERAL FUND	INTERFUND TRANSFERS	\$287,010
500	STRATEGIC INVESTMENT PROGRAM FUND	5-50-8219	XFR TO VIDEO LOTTERY ECON DEV	INTERFUND TRANSFERS	\$240,300
500	STRATEGIC INVESTMENT PROGRAM FUND	5-50-8202	XFR TO ROAD FUND	INTERFUND TRANSFERS	\$971,598
500	STRATEGIC INVESTMENT PROGRAM FUND	5-50-8215	XFR TO COMPUTER EQUIP RESERVE	INTERFUND TRANSFERS	\$150,000
500	STRATEGIC INVESTMENT PROGRAM FUND	5-50-8220	XFR TO VICTIM/WITNESS ASSISTANCE	INTERFUND TRANSFERS	\$29,750
500	STRATEGIC INVESTMENT PROGRAM FUND	5-50-8201	XFR TO ROAD FUND EQUIP RES	INTERFUND TRANSFERS	\$1,049,561
500	STRATEGIC INVESTMENT PROGRAM FUND	5-50-8510	XFR TO COMMUNITY CORRECTIONS	INTERFUND TRANSFERS	\$175,191
500	STRATEGIC INVESTMENT PROGRAM FUND	5-50-8238	XFR TO PARK FUND	INTERFUND TRANSFERS	\$71,031
500	STRATEGIC INVESTMENT PROGRAM FUND	5-50-8207	XFR TO 911 EMERGENCY FUND	INTERFUND TRANSFERS	\$809,239
540	RESILIENCY FUND	5-50-8215	XFR TO COMPUTER EQUIP RESERVE	INTERFUND TRANSFERS	\$731,053
					<b>\$20,133,194</b>

## TRANSFERS IN

### TRANSFER IN (REVENUE)

Fund	Funds Description	Object Code	Object Code Description	Amount
101	GENERAL FUND	3-90-9237	XFR FR BUILDING PERMIT FUND	\$68,300
101	GENERAL FUND	3-90-9500	XFR FR ECHO WINDS FEES FUND	\$287,010
101	GENERAL FUND	3-90-9210	XFR FR FINLEY BUTTES LICENSE FEE	\$216,435
101	GENERAL FUND	3-90-9210	XFR FR FINLEY BUTTES LICENSE FEE	\$161,512
200	HERITAGE TRAIL FUND	3-90-9101	XFR FR GENERAL FUND	\$600,000
201	ROAD FUND EQUIP RES	3-90-9500	XFR FR ECHO WINDS FEES FUND	\$1,049,561
202	ROAD FUND	3-90-9227	XFR FR CAPITAL IMPROVEMENT PROJ	\$2,000,000

Fund	Funds Description	Object Code	Object Code Description	Amount
202	ROAD FUND	3-90-9210	XFR FR FINLEY BUTTES LICENSE FEE	\$3,147,053
202	ROAD FUND	3-90-9500	XFR FR ECHO WINDS FEES FUND	\$971,598
207	911 EMERGENCY FUND	3-90-9500	XFR FR ECHO WINDS FEES FUND	\$809,239
214	FAIR	3-90-9500	XFR FR ECHO WINDS FEES FUND	\$152,217
215	INFORMATION TECHNOLOGY RESERVE	3-90-9500	XFR FR ECHO WINDS FEES FUND	\$150,000
215	INFORMATION TECHNOLOGY RESERVE	3-90-9101	XFR FR GENERAL FUND	\$108,947
215	INFORMATION TECHNOLOGY RESERVE	3-90-9540	XFR FR RESILIENCY FUND	\$731,053
219	ECONOMIC DEVELOPMENT	3-90-9500	XFR FR ECHO WINDS FEES FUND	\$240,300
220	VICTIM/WITNESS ASSISTANCE	3-90-9220	XFR FR VICTIM/WITNESS ASSISTANCE	\$29,750
227	CAPITAL IMPROVEMENT PROJ.	3-90-9101	XFR FR GENERAL FUND	\$6,000,000
236	FAIR IMPROVEMENT FUND	3-90-9226	XFR FR FAIR ROOF RESERVE	\$32,350
238	PARK FUND	3-90-9500	XFR FR ECHO WINDS FEES FUND	\$71,031
241	FACILITIES RESERVE FUND	3-90-9101	XFR FR GENERAL FUND	\$277,000
245	WATER PLANNING FUND	3-90-9101	XFR FR GENERAL FUND	\$66,000
246	DEBT SERVICE FUND	3-90-9101	XFR FR GENERAL FUND	\$2,568,467
248	OPIOID ABATEMENT FUND	3-90-9101	XFR FR GENERAL FUND	\$75,000
249	MEDIATION & CONCILIATION FUND	3-90-9101	XFR FR GENERAL FUND	\$145,180
510	COMMUNITY CORRECTIONS	3-90-9500	XFR FR ECHO WINDS FEES FUND	\$175,191
				<b>\$20,133,194</b>



## Budget Committee Recommended Motion

FY2024-25 Proposed Budget

### **Motion #1:**

"I move that the budget committee of Morrow County approve the budget for the 2024-25 fiscal year in the amount of \$1,000,000,000."

### **Motion #2:**

"I move that the budget committee of Morrow County approve propoerty taxes for the 2024-25 fiscal year at the rate of \$4.1347 per \$1,000 of assessed value for the permanent rate tax levy."



# General Government

FY2024-25 Proposed Budget





## Department Budgets

FY 2024-25 Proposed Budget

### General Fund: Board of Commissioners

This department in the General Fund budgets and accounts for the Board of Commissioners' and County Administrators' expenditures. For FY2025, a newly created position of Assistant County Administrator has been added to this department.

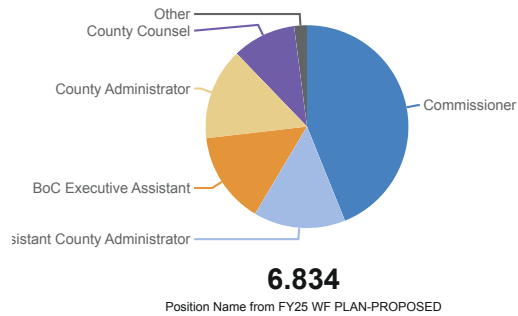
The budget increase reflects trends from previous years, allowances for inflation, and includes estimated purchases for the open Assistant County Administrator position.

Specific categories considering equipment and supplies for the Assistant County Administrator position include Telephone & Internet, IT Hardware/Computers, and Office Furniture & Equipment.

A more significant change is an additional \$11,000 to Hospitality Event Supplies to host an employee appreciation event estimates for employee appreciation are based off the 160 positions which are budgeted for in the County, allowing 1 guest at the event with an estimate of \$20/pp and another 25/pp is budgeted for awards and gifts for employees.

#### GF: 101-Board of Commissioners

Full Time Equivalents (FTE)



#### 101-101 BOARD & ADMINISTRATION

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL YTD	AMENDED BUDGET	FY2025 BUDGET - PROPOSED	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
<b>Revenues</b>						
FEDERAL, STATE, & LOCAL	\$11,000	\$9,922	–	\$24,260	\$21,800	-10%
OTHER REVENUE SOURCES	\$584	\$1,030	\$926	\$584	\$584	0%
REVENUES TOTAL	\$11,584	\$10,952	\$926	\$24,844	\$22,384	-10%
<b>Expenses</b>						
MATERIALS & SERVICES	\$67,269	\$90,593	\$449,976	\$428,720	\$275,222	-36%
PERSONNEL SERVICES	\$554,310	\$431,608	\$552,030	\$740,903	\$841,609	14%
CAPITAL OUTLAY	–	–	–	\$0	\$230,000	–
SPECIAL PAYMENTS	–	\$8,315	–	\$10,000	\$51,400	414%
EXPENSES TOTAL	\$621,579	\$530,516	\$1,002,006	\$1,179,623	\$1,398,231	19%





# Department Budgets

FY2024-25 Proposed Budget

## Fund:101Dept: 103

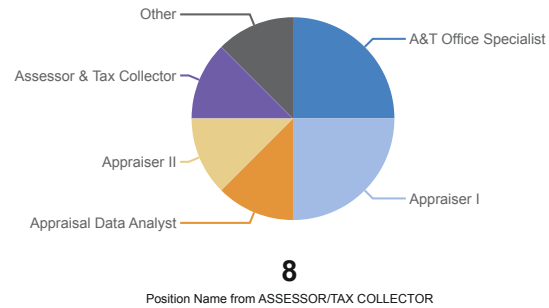
### Assessment & Tax

The Assessment & Tax Department has gone through some personnel challenges during the current budget year. Two tax collection staff and one appraiser resigned last calendar year, leaving me with no one for tax collection duties for a couple of months last fall, one of those positions have been filled and we are advertising for the other. I was granted an additional appraisal position for the current budget year and that new position as well as the existing vacant appraiser position have been filled recently, with both starting as appraiser trainees.

We have been busy implementing new field appraisal and tax collection hardware and software. These two new applications were approved during the budget process for the current year and will create efficiencies and streamline both field appraisal work and tax payment turn over to the Treasurer. The new tax collection pieces will be especially useful during high the volume tax collection months of November, February and May.

#### GF: 103-ASSESSMENT & TAX

Full Time Equivalents (FTEs)



## Significant Budget Changes and Comments

- An additional \$10,500 listed in the Software Maintenance line and \$3,000 in the Telephone & Internet line for the annual support of these new applications.
- An increase of \$1,000 in the Postage & Shipping line, (This for 1/2 of the pre-sort mailing fee. The Clerk's Office used pay the total amount and now we are splitting it since we both use pre-sort mailing to save on postage. Also, I used to pay for PO Box rent and such from the Office Supply line).
- An increase of \$2,500 in the Training & Development line. (I will have 4 new employees in my department of 8).
- An increase of \$5,000 in the Contract Services line for tax map maintenance and GIS support.
- Capital outlay request for large format plotter/printer: \$12,500

#### 101-103 ASSESSMENT & TAX

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL YTD	AMENDED BUDGET	FY2025 BUDGET - PROPOSED	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
<b>Revenues</b>						
FEDERAL, STATE, & LOCAL	–	\$86,650	\$80,061	\$0	\$107,500	–
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$19,909	\$13,485	\$14,616	\$18,300	\$18,300	0%
OTHER REVENUE SOURCES	\$132,842	\$52,017	\$113	\$96,300	\$1,200	-99%
REVENUES TOTAL	\$152,752	\$152,152	\$94,790	\$114,600	\$127,000	11%

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL YTD	AMENDED BUDGET	FY2025 BUDGET - PROPOSED	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
<b>Expenses</b>						
MATERIALS & SERVICES	\$118,909	\$112,722	\$103,291	\$193,310	\$221,109	14%
PERSONNEL SERVICES	\$769,056	\$720,609	\$592,249	\$864,240	\$1,010,139	17%
CAPITAL OUTLAY	–	–	\$18,357	\$20,000	\$12,500	-37%
SPECIAL PAYMENTS	\$27,660	\$740	\$550	\$0	\$0	–
EXPENSES TOTAL	<b>\$915,625</b>	<b>\$834,071</b>	<b>\$714,446</b>	<b>\$1,077,550</b>	<b>\$1,243,748</b>	<b>15%</b>



# Department Budgets

FY2024-25 Proposed Budget

## Fund:101Dept: 105

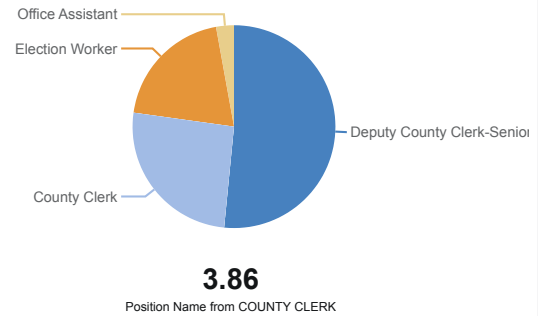
### County Clerk

The Morrow County Clerk's Office serves a number of important functions including:

- Administrating elections
- Preserving various records and making them available to the public
- Recording land transactions
- Issuing marriage licenses
- Issuing domestic partnership licenses
- BOPTA (Board of Property Tax Appeal) Administrator
- Passport Acceptance
- Morrow County Death Registrar
- State Ethics Liaison

#### GF: 105-COUNTY CLERK

Full Time Equivalents (FTEs)



## Significant Budget Changes and Comments

NO NARRATIVE SUBMITTED

#### 101-105 COUNTY CLERK

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL YTD	AMENDED BUDGET	FY2025 BUDGET - PROPOSED	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
<b>Revenues</b>						
FEDERAL, STATE, & LOCAL	\$1,027	\$6,029	\$5,180	\$6,000	\$5,000	-17%
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$127,993	\$89,005	\$76,561	\$94,300	\$99,350	5%
OTHER REVENUE SOURCES	\$1,637	\$15,289	\$1,341	\$600	\$400	-33%
REVENUES TOTAL	\$130,656	\$110,323	\$83,083	\$100,900	\$104,750	4%
<b>Expenses</b>						
MATERIALS & SERVICES	\$29,149	\$52,010	\$45,181	\$95,868	\$115,126	20%
PERSONNEL SERVICES	\$304,487	\$329,166	\$287,126	\$374,388	\$453,855	21%
CAPITAL OUTLAY	-	-	-	\$5,000	\$0	-100%
SPECIAL PAYMENTS	\$3,525	\$3,244	\$1,947	\$3,000	\$3,000	0%
EXPENSES TOTAL	\$337,162	\$384,420	\$334,253	\$478,256	\$571,981	20%

## Other Funds

The County Clerk also has budget responsibility for the additional funds and departments below:

### Fund:233Dept: 105

#### Clerk's Records

The County Clerk Records fund is established by ORS 205.320(2) and the stated purpose of the fund is as follows:

*Notwithstanding any other law, five percent of any fee or tax that is not collected for the benefit of the county clerk shall be deducted from the fee or tax. The moneys deducted shall be expended for acquiring storage and retrieval systems, payment of expenses incurred in collecting the fee or tax and maintaining and restoring records as authorized by the county clerk. Moneys collected under this subsection shall be deposited in a county clerk records fund established by the county governing body.*

## Significant Budget Changes and Comments

NO NARRATIVE PROVIDED

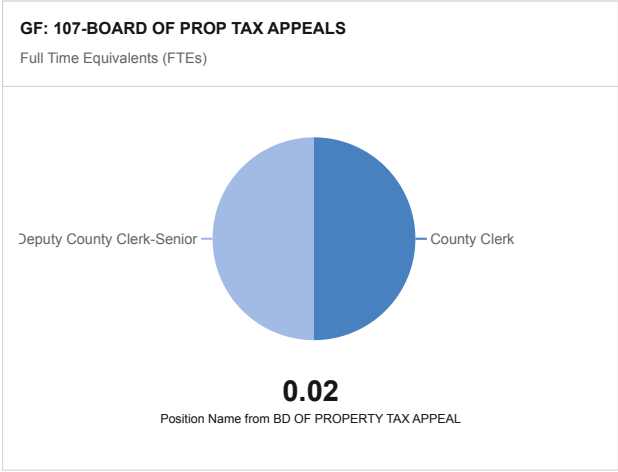
#### 233: COUNTY CLERK RECORDS FUND

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL YTD	AMENDED BUDGET	FY2025 BUDGET - PROPOSED	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
<b>Revenues</b>						
BEGINNING FUND BALANCE	\$21,778	\$23,483	\$25,798	\$24,000	\$24,000	0%
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$2,143	\$1,516	\$1,110	\$1,500	\$1,500	0%
OTHER REVENUE SOURCES	\$146	\$799	\$531	\$200	\$200	0%
REVENUES TOTAL	\$24,067	\$25,798	\$27,439	\$25,700	\$25,700	0%
<b>Expenses</b>						
MATERIALS & SERVICES	\$584	–	\$454	\$25,700	\$25,700	0%
EXPENSES TOTAL	\$584	–	\$454	\$25,700	\$25,700	0%

Board of Property Tax Appeals

Established by ORS 309.020, the Board of Property Tax Appeals (BOPTA) plays a crucial role in handling property tax appeals.

- **Purpose and Function:**
  - BOPTA is an independent board responsible for reviewing property tax assessments and appeals.
  - Property owners who disagree with their property’s assessed value can file an appeal with BOPTA.
- **County-Level BOPTA:**
  - BOPTA operates at the county level.
  - Each county has its own BOPTA, and appeals must be submitted to the appropriate person in the county where the property exists.



101-107 BOARD OF PROPERTY TAX APPEALS

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL YTD	AMENDED BUDGET	FY2025 BUDGET - PROPOSED	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
Revenues						
FEDERAL, STATE, & LOCAL	–	\$192	\$372	–	\$0	–
OTHER REVENUE SOURCES	\$568	\$204	–	\$300	\$500	67%
REVENUES TOTAL	\$568	\$395	\$372	\$300	\$500	67%
Expenses						
MATERIALS & SERVICES	\$276	–	–	\$1,050	\$1,150	10%
PERSONNEL SERVICES	\$2,083	\$2,233	\$2,050	\$2,476	\$3,045	23%
EXPENSES TOTAL	\$2,358	\$2,233	\$2,050	\$3,526	\$4,195	19%

Fund:247Dept: 105

Election  
Modernization  
Fund

This fund was established through a grant through the State for the County to invest in election modernization.

247: ELECTION MODERNIZATION FUND

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL YTD	AMENDED BUDGET	FY2025 BUDGET - PROPOSED	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
Revenues						
BEGINNING FUND BALANCE	-	-	-	-	\$19,660	-
INTERFUND TRANSFERS	-	-	\$19,660	\$19,660	\$0	-100%
REVENUES TOTAL	-	-	\$19,660	\$19,660	\$19,660	0%
Expenses						
MATERIALS & SERVICES	-	-	-	\$19,660	\$19,660	0%
EXPENSES TOTAL	-	-	-	\$19,660	\$19,660	0%



# Department Budgets

FY2024-25 Proposed Budget

## Fund:101Dept: 104

### County Treasurer

The Treasurer's office is managed by the elected County Treasurer, Jaylene Papineau. The treasurer is elected to a four year term.

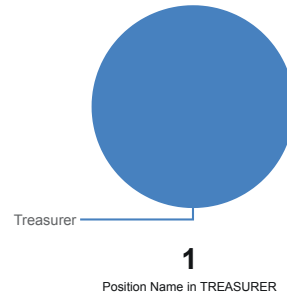
The treasurer's main duties include receipting all of the revenue received by Morrow County. This includes the property tax payments, fees for services, state, and federal monies.

The treasurer is responsible for allocating and remitting property tax payments to the taxing districts in an accurate and timely manner.

The treasurer is also responsible for the management of cash, assuring that adequate cash is available to meet the obligations of the County, all banking relationships, and investment of County funds.

#### GF: 104-TREASURER

Full Time Equivalents (FTEs)



## Significant Budget Changes and Comments

- 61% increase in Materials and services budget is driven by an increase for budgeted travel expenses from \$2,500 to \$6,000
- Allocation of Microsft 365 license costs
- Allocations of liability insurance
- Increase in priting and copies budget

#### 101-104 COUNTY TREASURER

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL YTD	AMENDED BUDGET	FY2025 BUDGET - PROPOSED	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
<b>Revenues</b>						
FEDERAL, STATE, & LOCAL	–	\$2,070	\$4,269	–	\$4,000	–
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$40	–	\$95	\$150	\$200	33%
OTHER REVENUE SOURCES	\$6,419	\$2,197	–	\$4,000	\$0	-100%
REVENUES TOTAL	\$6,459	\$4,267	\$4,364	\$4,150	\$4,200	1%
<b>Expenses</b>						
MATERIALS & SERVICES	\$4,169	\$7,138	\$7,231	\$10,775	\$17,396	61%
PERSONNEL SERVICES	\$126,491	\$137,628	\$120,906	\$145,998	\$180,203	23%
EXPENSES TOTAL	\$130,661	\$144,766	\$128,137	\$156,773	\$197,599	26%

## Fund:211/212 Dept: N/A

### County School Funds

These funds are statutory funds that are utilized as a pass through for funding restricted for use by the school districts in the County.

#### 211: COUNTY SCHOOL FUND

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
<b>Revenues</b>						
BEGINNING FUND BALANCE	\$372	\$57	–	\$350	\$0	-100%
TAXES	\$213,063	\$214,401	\$228,481	\$245,430	\$228,500	-7%
FEDERAL, STATE, & LOCAL						
3-20-1030 - FEDERAL FOREST FEES	\$27,837	\$39,784	\$36,501	\$46,407	\$41,700	-10%
FEDERAL, STATE, & LOCAL TOTAL	\$27,837	\$39,784	\$36,501	\$46,407	\$41,700	-10%
OTHER REVENUE SOURCES	\$118	\$448	\$310	\$315	\$300	-5%
REVENUES TOTAL	\$241,391	\$254,691	\$265,292	\$292,502	\$270,500	-8%
<b>Expenses</b>						
SPECIAL PAYMENTS	\$241,334	\$254,691	\$265,292	\$292,502	\$270,500	-8%
EXPENSES TOTAL	\$241,334	\$254,691	\$265,292	\$292,502	\$270,500	-8%

#### 212: IONE SCHOOL DISTRICT FUND

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL YTD	AMENDED BUDGET	FY2025 BUDGET - PROPOSED	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
<b>Revenues</b>						
BEGINNING FUND BALANCE	\$37	\$6	\$0	\$35	\$0	-100%
TAXES	\$17,948	\$14,325	\$13,298	\$17,728	\$15,500	-13%
FEDERAL, STATE, & LOCAL						
3-10-1001 - EASTERN OR SEVERANCE TAX	\$0	\$0	\$0	\$0	\$0	–
3-20-1030 - FEDERAL FOREST FEES	\$2,221	\$2,658	\$2,124	\$3,480	\$3,350	-4%
FEDERAL, STATE, & LOCAL TOTAL	\$2,221	\$2,658	\$2,124	\$3,480	\$3,350	-4%
OTHER REVENUE SOURCES	\$10	\$30	\$17	\$32	\$30	-6%
REVENUES TOTAL	\$20,217	\$17,019	\$15,440	\$21,275	\$18,880	-11%
<b>Expenses</b>						
SPECIAL PAYMENTS	\$20,211	\$17,019	\$13,315	\$21,275	\$18,880	-11%
EXPENSES TOTAL	\$20,211	\$17,019	\$13,315	\$21,275	\$18,880	-11%





# Department Budgets

FY2024-25 Proposed Budget

## Fund:101Dept: 118

### County Surveyor

The duties of a county surveyor in Oregon are outlined in Oregon Revised Statute (ORS) §209.070. They include:

1. Survey and Plat Records: County surveyors maintain and file survey and plat records. These records document property boundaries, land divisions, and other relevant information related to land ownership and use.
2. Public Land Corner Restoration: They oversee the public land corner restoration program. This involves locating and restoring original land survey monuments (such as corner markers) that may have been lost or damaged over time.
3. Assistance to the Public: County surveyors assist the public with survey-related questions. If you have inquiries about property boundaries, land surveys, or related matters, they can provide guidance.

In Morrow County, the County Surveyor is an appointed position and the function is currently contracted out to a private contractor. The County Survey budget also includes fund '208 - Corner Preservation Fund'.

### Significant Budget Changes and Comments

- For FY2025, the personnel services budget has been removed from this department. For several years, this position has been contracted to a private contractor and despite recruitment efforts, the County has not been able to hire a County Survey as an employee. It is anticipated that the County will continue to contract for these services and thus, the personnel budget is no longer necessary. All expenditures related to the contracted service are charged to the 'other contract services line'.

#### 101-118 COUNTY SURVEYOR

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL YTD	AMENDED BUDGET	FY2025 BUDGET - PROPOSED	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
<b>Revenues</b>						
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$7,120	\$7,140	\$4,640	\$7,025	\$7,025	0%
REVENUES TOTAL	\$7,120	\$7,140	\$4,640	\$7,025	\$7,025	0%
<b>Expenses</b>						
MATERIALS & SERVICES	\$18,593	\$32,314	\$22,889	\$51,840	\$39,949	-23%
PERSONNEL SERVICES	\$2,392	-	\$56	\$0	\$0	-
EXPENSES TOTAL	\$20,985	\$32,314	\$22,945	\$51,840	\$39,949	-23%

## Fund:208Dept: 118

### Corner Preservation Fund

The Corner Preservation fund in Oregon is established under ORS 203.148. The key points regarding this fund are as follows:

1. Purpose and Establishment:

- The county governing body may create this fund by ordinance, naming it the Public Land Corner Preservation Fund.
- The purpose of this fund is to support expenses incurred and authorized by the county surveyor in the establishment, reestablishment, and maintenance of corners of government surveys.

2. Authorized Use of Funds:

- Moneys in the fund are specifically designated for activities related to land survey corners. These include:
  - Establishing new survey corners.
  - Reestablishing existing corners that may have been lost or damaged.
  - Maintaining the accuracy of government survey corners.

3. Recording Fees:

- The county governing body can establish a fee (not exceeding \$10) for recording instruments under ORS 205.130 (which deals with recording duties of the county clerk).
- This fee is in addition to any other charges by the county clerk.
- All collected fees are deposited into the Public Land Corner Preservation Fund.

In summary, this fund ensures that the critical work of maintaining accurate land survey corners is adequately funded and supported by local authorities.

### Significant Budget Changes and Comments

- This fund has not seen significant expenditure activity for a number of years. There has been preliminary discussion regarding the expansion of contracted services to place more emphasis on corner marker surveys and restoration. There is \$200,000 from this fund that has been budgeted towards this effort should it proceed.

#### 208: CORNER PRESERVATION FUND

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL YTD	AMENDED BUDGET	FY2025 BUDGET - PROPOSED	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
<b>Revenues</b>						
BEGINNING FUND BALANCE	\$66,705	\$87,215	\$110,439	\$109,000	\$248,000	128%
OTHER REVENUE SOURCES	\$510	\$3,224	\$5,068	\$1,500	\$1,500	0%
INTERFUND TRANSFERS	\$20,000	\$20,000	\$140,484	\$145,000	\$989,999	583%
REVENUES TOTAL	\$87,215	\$110,439	\$255,991	\$255,500	\$1,239,499	385%
<b>Expenses</b>						
MATERIALS & SERVICES	-	-	-	\$100,000	\$819,500	720%
CAPITAL OUTLAY	-	-	\$8,629	\$155,500	\$20,000	-87%
RESERVE FOR FUTURE EXPENDITURES	-	-	-	\$0	\$400,000	-
UNAPPROPRIATED ENDING FUND BALANCE	-	-	-	-	\$0	-
EXPENSES TOTAL	-	-	\$8,629	\$255,500	\$1,239,500	385%



# Department Budgets

FY2024-25 Proposed Budget

## Fund:101Dept: 115

### Planning Department

The Morrow County Planning Department plays a vital role in our community by fostering orderly growth while safeguarding our environment and maintaining local property values. As a branch of the County Government, the Planning Department serves as a valuable resource for the public, providing information and assistance related to land use processes governed by the Morrow County Zoning and Subdivision Ordinance and the Morrow County Comprehensive Plan.

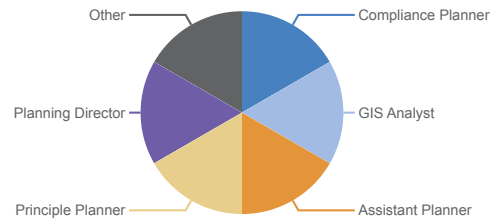
Our dedicated planning staff offers technical expertise and guidance to both residents and local officials. They administer county land-use regulations, support various planning programs, and actively engage citizens in the planning process. Under the guidance of the Board of Commissioners and with input from the Planning Commission, Morrow County's planning program continues to thrive.

The Morrow County Planning Department has been exceptionally active over the past year, with a strong outlook for continued growth. Our primary focus remains on current planning, specifically permit applications. These applications often involve complex coordination efforts with landowners, developers, and various agencies.

In addition to managing permit applications, the Planning Department is engaged in several other critical initiatives:

1. Plan and Code Updates: We are diligently working on revising and updating our planning documents to ensure they align with the evolving needs of our community.
2. Long Range Planning Projects: One notable project is the update of the Columbia River Heritage Trail Plan. This initiative aims to enhance recreational opportunities and preserve the natural beauty of our region.
3. Water Projects: Our department dedicates significant time to water-related matters. This includes active participation in the Water Advisory Committee (WAC), collaboration with the Lower Umatilla Basin Groundwater Management Area Committee, and ongoing research within the Morrow and Umatilla County Groundwater Investigation project.
4. Federal Appropriation and Grant Application: Recently, we received news of a federal appropriation. Our staff is diligently preparing a grant application to secure these funds. The grant will support the design and development of preliminary engineering for public water systems. Additionally, it will provide alternatives for homeowners whose wells contain high levels of nitrates.

GF: 115-PLANNING DEPARTMENT



6

Position Name from PLANNING DEPARTMENT

We appreciate the community’s support and remain committed to promoting sustainable growth, protecting our environment, and enhancing the quality of life for all Morrow County residents.

## Significant Budget Changes and Comments

- Modest increase in materials and services budget of 0.4%. Current year increases are offset by decreases in miscellaneous expenses and other contracted services

101-115 PLANNING DEPARTMENT

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL YTD	AMENDED BUDGET	FY2025 BUDGET - PROPOSED	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
Revenues						
FEDERAL, STATE, & LOCAL	\$4,000	–	\$5,000	\$4,000	\$4,000	0%
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$51,343	\$67,378	\$102,925	\$61,695	\$61,695	0%
OTHER REVENUE SOURCES	\$3,901	\$37,290	\$5,453	\$4,200	\$4,200	0%
INTERFUND TRANSFERS	\$50,000	\$50,000	–	\$0	\$68,300	–
REVENUES TOTAL	\$109,244	\$154,668	\$113,378	\$69,895	\$138,195	98%
Expenses						
MATERIALS & SERVICES	\$25,660	\$123,895	\$49,830	\$169,960	\$88,751	-48%
PERSONNEL SERVICES	\$451,051	\$516,324	\$345,553	\$588,900	\$679,848	15%
CAPITAL OUTLAY	\$6,219	–	–	\$0	\$0	–
EXPENSES TOTAL	\$482,930	\$640,218	\$395,383	\$758,860	\$768,599	1%

## Other Funds

The Planning Department also has budget responsibility for the additional funds and departments below:

### Fund:200Dept: 116

#### Heritage Trail Reserve

The Heritage Trail Fund is a reserve fund for resources dedicated for future capital projects for Heritage Trail improvements.

### Significant Budget Changes and Comments

- This project reserve fund has had a significant decrease the expenditure in budget from FY2024. When the prior year budget was developed, the timing of projects related to the Heritage Trail were not known.
- For FY2025, the only expected activity are expenditures related to the completion of the Heritage Trail Master Plan which is expected to be complete by December of 2025.
- There is an additional amount of \$600,000 of interfund transfers that are planned to occur in FY2025. This is in accordance with the plan approved by the Board of Commissioners to contribute \$600,000 annually to this fund in order to have adequate grant match dollars committed and available to the project once the County is ready to proceed with construction. In light of the transfers that occurred in FY2024 and the subsequent transfers budgeted for FY2025, by the end of the next fiscal year, the total reserve will be at approximately \$1.3 million.
- The interfund transfer is coming from the sizable general fund balance.

#### 200: HERITAGE TRAIL RESERVE

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL YTD	AMENDED BUDGET	FY2025 BUDGET - PROPOSED	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
<b>Revenues</b>						
BEGINNING FUND BALANCE	\$17,242	\$23,663	\$82,988	\$43,000	\$735,000	1,609%
FEDERAL, STATE, & LOCAL	–	\$41,500	\$3,000	\$597,661	\$0	-100%
OTHER REVENUE SOURCES	\$138	\$1,105	\$1,592	\$100	\$2,500	2,400%
INTERFUND TRANSFERS	\$14,000	\$28,000	\$674,691	\$674,691	\$600,000	-11%
REVENUES TOTAL	<b>\$31,380</b>	<b>\$94,268</b>	<b>\$762,271</b>	<b>\$1,315,452</b>	<b>\$1,337,500</b>	<b>2%</b>
<b>Expenses</b>						
MATERIALS & SERVICES	\$7,716	\$11,280	\$22,341	\$715,452	\$25,000	-96%
RESERVE FOR FUTURE EXPENDITURES	–	–	–	\$600,000	\$1,312,500	119%
EXPENSES TOTAL	<b>\$7,716</b>	<b>\$11,280</b>	<b>\$22,341</b>	<b>\$1,315,452</b>	<b>\$1,337,500</b>	<b>2%</b>

## Fund:245Dept: 116

### Water Planning Fund

The purpose of this fund is to track and account for grant revenues and expenditures and general activities related to water planning.

### Significant Budget Changes and Comments

- The majority of expenditures and revenues in this fund are related to the \$1.17 million EPA grant that was awarded to Umatilla and Morrow Counties; also related to this is the \$124,000 subgrant of these funds to Umatilla County.
- Other budgeted expenditures include:
  - \$6,000 in NOWA Dues
  - \$10,000 in LUBGWMA Committee Support
  - \$50,000 for preliminary engineering services to begin to identify potential solutions for neighborhoods with high concentrations of high nitrate wells. This is preliminary engineering/design only intended to serve as a starting point for further development by, or in collaboration with other entities.

#### 245: WATER PLANNING FUND

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL YTD	AMENDED BUDGET	FY2025 BUDGET - PROPOSED	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
<b>Revenues</b>						
BEGINNING FUND BALANCE	\$258	\$258	\$10,258	\$258	\$0	-100%
FEDERAL, STATE, & LOCAL	-	-	-	\$850,000	\$1,124,000	32%
OTHER REVENUE SOURCES	-	-	-	\$250,000	\$0	-100%
INTERFUND TRANSFERS	-	\$16,000	\$70,000	\$70,000	\$66,000	-6%
REVENUES TOTAL	\$258	\$16,258	\$80,258	\$1,170,258	\$1,190,000	2%
<b>Expenses</b>						
MATERIALS & SERVICES	-	\$6,000	\$65,066	\$596,258	\$1,066,000	79%
SPECIAL PAYMENTS	-	-	-	-	\$124,000	-
RESERVE FOR FUTURE EXPENDITURES	-	-	-	\$260,000	\$0	-100%
UNAPPROPRIATED ENDING FUND BALANCE	-	-	-	\$314,000	\$0	-100%
EXPENSES TOTAL	-	\$6,000	\$65,066	\$1,170,258	\$1,190,000	2%

Fund:237Dept: 116

Building Permit Fund

The County has an intergovernmental agreement (IGA) with the City of Boardman for building permit and inspection services. The revenue from that IGA is deposited into this fund. Use of this revenue is restricted to use for the building inspection, permitting and enforcement program (ORS 455.210(3)(c)). Becuase the Planning Department oversees and works closely with the City of Boardman in the administartion of the IGA and becuae Code Enforcement is within the Planning Department, 10% of the personnel services costs in the Planning Department is budgeted to be reimbursed from this fund.

237: BUILDING PERMIT FUND

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL YTD	AMENDED BUDGET	FY2025 BUDGET - PROPOSED	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
Revenues						
BEGINNING FUND BALANCE	\$1,096,729	\$1,368,188	\$2,354,204	\$2,300,000	\$3,300,000	43%
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$313,612	\$971,136	\$658,625	\$250,000	\$500,000	100%
OTHER REVENUE SOURCES	\$7,935	\$65,041	\$52,954	\$25,000	\$65,000	160%
REVENUES TOTAL	\$1,418,277	\$2,404,364	\$3,065,783	\$2,575,000	\$3,865,000	50%
Expenses						
MATERIALS & SERVICES	\$89	-	-	\$2,000	\$0	-100%
PERSONNEL SERVICES	-	\$160	\$18,979	\$34,978	\$0	-100%
INTERFUND TRANSFERS	\$50,000	\$50,000	-	\$0	\$68,300	-
RESERVE FOR FUTURE EXPENDITURES	-	-	-	-	\$3,796,700	-
UNAPPROPRIATED ENDING FUND BALANCE	-	-	-	\$2,538,022	\$0	-100%
EXPENSES TOTAL	\$50,089	\$50,160	\$18,979	\$2,575,000	\$3,865,000	50%



# Central Services

FY2024-25 Proposed Budget







# Department Budgets

FY2024-25 Proposed Budget

## Fund: 101 Dept: N/A

### Non-Departmental

Non-Departmental in the General Fund is for accounting for revenues and expenditures that are not allocable to a specific organizational unit or program. Historically, Non-Departmental was used indiscriminately as a holding place for new revenues and expenses and, inadvertently, grew to become the largest "department" in the County. Over the past two years, County staff has worked to better allocate these revenues and expenses to specific departments, as appropriate, resulting in better tracking, accountability, and transparency. This has resulted in significant decreases in Non-Departmental revenues and expenditures.

The majority of the revenues to the County that are not restricted in nature are reflected as revenues to Non-Departmental. Since the expenditures are not related to a specific organizational unit, they are budgeted and appropriated by 'Object Class' instead of at the department level.

General Fund contingency and unappropriated fund balance are budgeted in Non-Departmental as well.

Interfund transfers also are charged to Non-Departmental with the exception of transfers as revenue for a specific department. Any charges to Non-Departmental require the approval of the County Administrator or the Finance Director.

Transfers out of the General Fund are significantly higher for FY2025 than they were in the previous years' budget. Over the last several years, the General Fund balance has grown substantially to a projected beginning fund balance for FY2025 of \$16.5 Million. This is far in excess of what would be considered a best practice for general fund reserves and contingency. In the preparation of the FY2025 budget, a significant amount of time went to allocating the surplus General Fund balance to various programs and reserves in order to bring the balance in line with GFOA best practices. The detail of all of the balance transfers out of the general fund can be viewed in the schedule of interfund transfers in this budget document.

### Significant Budget Changes and Comments

- \$1,000,000 increase to Personnel Services for additional contribution to the County administered defined benefit pension plan to go towards the unfunded liability
- \$32,300 increase (~50%) to USDA Wildlife Services (APHIS) contract for a total expenditure of \$96,000
- \$65,000 for Morrow County Soil & Water Conservation District
- \$208,000 for OSU Extension Office IGA
- \$12,200 for Oregon Water Resources Department - Assistant Watermaster Program

#### 101 Non-Departmental

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL YTD	AMENDED BUDGET	FY2025 BUDGET - PROPOSED	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
<b>Revenues</b>						
BEGINNING FUND BALANCE	\$10,602,724	\$10,887,323	\$13,942,445	\$12,500,000	\$16,500,000	32%
TAXES	\$12,244,783	\$16,002,796	\$15,915,095	\$16,619,000	\$16,969,001	2%
FEDERAL, STATE, & LOCAL	\$1,760,654	\$1,643,702	\$74,379	\$114,517	\$98,395	-14%
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$18,448	\$31,412	\$18,359	\$18,000	\$25,000	39%

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL YTD	AMENDED BUDGET	FY2025 BUDGET - PROPOSED	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
OTHER REVENUE SOURCES	\$207,157	\$582,071	\$434,918	\$150,000	\$370,000	147%
INTERFUND TRANSFERS	\$165,505	\$5,581	\$64,275	\$86,825	\$287,010	231%
REVENUES TOTAL	\$24,999,270	\$29,152,885	\$30,449,471	\$29,488,342	\$34,249,406	16%
<b>Expenses</b>						
MATERIALS & SERVICES	\$591,526	\$1,586,175	\$214,096	\$511,550	\$567,293	11%
PERSONNEL SERVICES	\$37,035	\$29,969	\$1,804	\$0	\$1,000,000	–
CAPITAL OUTLAY	\$366,249	\$949	–	\$365,000	\$0	-100%
DEBT SERVICE	\$5,124	\$0	–	\$1,200	\$0	-100%
SPECIAL PAYMENTS	\$2,047,436	\$992,522	\$18,396	\$140,667	\$0	-100%
INTERFUND TRANSFERS	–	–	\$1,424,002	\$1,424,002	\$9,840,594	591%
OPERATING CONTINGENCY	–	–	–	\$8,073,409	\$2,084,801	-74%
RESERVE FOR FUTURE EXPENDITURES	–	–	–	–	\$0	–
UNAPPROPRIATED ENDING FUND BALANCE	–	–	–	\$4,679,000	\$4,363,462	-7%
EXPENSES TOTAL	\$3,047,370	\$2,609,614	\$1,658,298	\$15,194,828	\$17,856,150	18%



# Department Budgets

FY2024-25 Proposed Budget

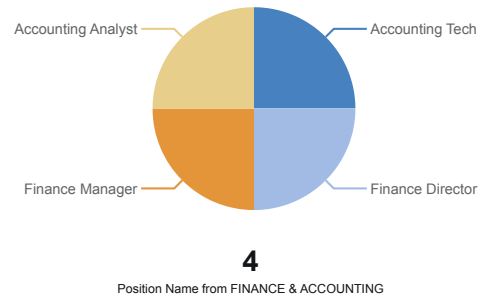
## Fund:101Dept: 102

### Finance Department

The Finance Department is responsible for all of the financial accounting and reporting functions for the County. These functions include maintenance of the general ledger and chart of the accounts, recording and auditing transactions, accounts payable, preparation and monitoring of the County's budget, and coordinating with the County's financial audit firm and other agencies performing financial and compliance audits for various grant programs.

#### GF: 102-Finance

Full Time Equivalents (FTEs)



In FY2024, the Board of Commissioners authorized an additional position in the Finance Department increasing the total number of FTEs to four. The new position of Finance Manager will report to the Finance Director and supervise the Accounting Analyst and the Accounting Technician. This new position will provide oversight and management of the day-to-day accounting functions and will also oversee and manage the accounting related to grants to ensure compliance with grant requirements.

With the addition of the Finance Manager, the department will have the resources to dedicate to the growing complexity of the accounting and financial report as well as the resources to provide a higher level financial support and service to all departments and offices of the County.

## Significant Budget Changes and Comments

- Overall there is a net decrease to the Finance department budget of \$70,000. This budget decrease is due to the following:
  - Removal of a portion of the consulting budget related to finance and accounting services that are not expected to occur in FY2025.
  - Removal of capital outlay budget for projects included in the prior year that will not occur in FY2025
- Personnel Services had a significant increase of \$ 123,482. Aside from cost of living increases, the primary drive is this increase is the salary and benefits for the Finance Manager that was not included in the FY2024 budget as well as the increases related to the cost of the defined benefit pension plan.

#### 101-102 FINANCE & ACCOUNTING

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL YTD	AMENDED BUDGET	FY2025 BUDGET - PROPOSED	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
<b>Revenues</b>						
FEDERAL, STATE, & LOCAL	–	\$2,525	\$11,339	–	\$6,500	–
OTHER REVENUE SOURCES	\$9,131	\$2,679	\$18	\$0	\$0	–
<b>REVENUES TOTAL</b>	<b>\$9,131</b>	<b>\$5,204</b>	<b>\$11,357</b>	<b>\$0</b>	<b>\$6,500</b>	<b>–</b>
<b>Expenses</b>						

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL YTD	AMENDED BUDGET	FY2025 BUDGET - PROPOSED	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
MATERIALS & SERVICES	\$10,824	\$127,829	\$143,076	\$290,794	\$343,941	18%
PERSONNEL SERVICES	\$520,934	\$643,594	\$297,865	\$429,766	\$553,248	29%
CAPITAL OUTLAY	–	–	–	\$20,000	\$0	-100%
EXPENSES TOTAL	\$531,758	\$771,423	\$440,942	\$740,560	\$897,189	21%



## Department Budgets

FY2024-25 Proposed Budget

### Fund:101Dept: 121

### Facilities & General Maintenance

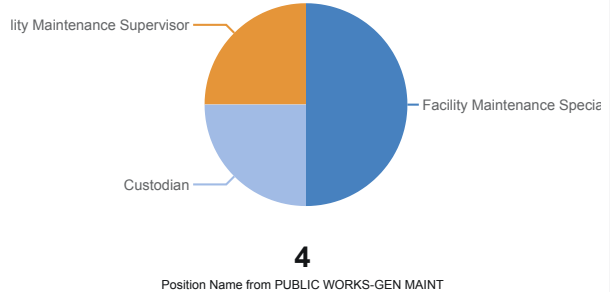
General maintenance is dedicated to ensuring a safe, comfortable, and effective workplace for all staff and visitors to our facilities.

Facilities maintenance is operating with a full team.

The upgrade of lighting to more modern solutions is an ongoing project.

After a year of managing janitorial services in-house, the staffing level is sufficient for the current building load, though it remains challenging. Any expansion of buildings or services would necessitate hiring additional full-time employees. General maintenance is committed to improving our capabilities through education and better tools to foster a more productive, effective, and efficient facilities program.

#### GF: 121-Facilities & General Maintenance



### Significant Budget Changes and Comments

- \$50,000 was added to maintenance expenditures (contracted services) for maintenance projects for the historic courthouse. This includes pointing & tucking stones and maintenance on the courthouse stairs.
- Capital Outlay
  - Irrigon MCGC Backup Generator complete installation partially funded through OEM grant: \$117,580
  - Bartholomew Building Backup Generator preliminary expenditures; partially funded through OEM grant: \$20,000
  - Irrigon: Install automatic parking lot gate for Sheriff's Office \$15,000
  - Irrigon: Install public restroom doors \$10,000
  - Fleet Vehicle Replacements and Upgrades:
    - Janitorial/Custodial Van: \$45,000
    - F-550 with upfitting: \$112,000
    - Small Pickup with upfitting: \$49,000

#### 101-121 Facilities & General Maintenance

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL YTD	AMENDED BUDGET	FY2025 BUDGET - PROPOSED	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
Revenues						
FEDERAL, STATE, & LOCAL	—	—	—	\$4,000	\$117,580	2,840%
OTHER REVENUE SOURCES	\$4,083	\$4,837	\$4,611	\$1,500	\$1,500	0%

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL YTD	AMENDED BUDGET	FY2025 BUDGET - PROPOSED	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
INTERFUND TRANSFERS	\$214	–	–	\$0	\$0	–
REVENUES TOTAL	<b>\$4,297</b>	<b>\$4,837</b>	<b>\$4,611</b>	<b>\$5,500</b>	<b>\$119,080</b>	<b>2,065%</b>
<b>Expenses</b>						
MATERIALS & SERVICES	\$272,569	\$292,198	\$196,377	\$289,598	\$341,192	18%
PERSONNEL SERVICES	\$289,647	\$293,179	\$317,620	\$405,780	\$503,684	24%
CAPITAL OUTLAY	–	\$195	\$137,570	\$136,222	\$368,580	171%
EXPENSES TOTAL	<b>\$562,216</b>	<b>\$585,572</b>	<b>\$651,567</b>	<b>\$831,600</b>	<b>\$1,213,456</b>	<b>46%</b>

## Other Funds

The Facilities and Maintenance Department also has budget responsibility for the additional funds and departments below:

### Fund:241Dept: 121

#### Facilities Reserve

This reserve fund is for the maintenance of reserves for significant facilities expenditures and also for large non recurring facilities maintenance type projects. There are budget amounts for unspecified capital outlay and maintenance expenditures, however, these funds are for unexpected events and will only be expended with the approval of the County Administrator or the Board of Commissioners.

In addition, in the FY2025 budget there are project specific reserves recommended to be established that will be expended in future years and that is for the replacement of the library/museum roof.

#### Significant Budget Changes and Comments

- \$150,000 for replacements and upgrades of office furniture (overseen by County Administrator)
- \$30,000 for HVAC unit replacements at the Sheriff's office
- Transfers into the Facilities Reserve Fund will come from existing General Fund balance in the amount of \$277,000
- The ending reserve balance is budgeted to be \$300,000

##### 241: Facilities Reserve

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL YTD	AMENDED BUDGET	FY2025 BUDGET - PROPOSED	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
<b>Revenues</b>						
BEGINNING FUND BALANCE	\$1,099,394	\$844,926	\$571,007	\$570,000	\$385,000	-32%
OTHER REVENUE SOURCES	\$5,671	\$21,486	\$10,395	\$8,000	\$18,000	125%
INTERFUND TRANSFERS	\$239,861	\$204,596	–	\$0	\$277,000	–
REVENUES TOTAL	<b>\$1,344,926</b>	<b>\$1,071,007</b>	<b>\$581,402</b>	<b>\$578,000</b>	<b>\$680,000</b>	<b>18%</b>
<b>Expenses</b>						
MATERIALS & SERVICES	–	–	–	–	\$175,000	–
CAPITAL OUTLAY	–	–	\$195,000	\$500,000	\$205,000	-59%
INTERFUND TRANSFERS	\$500,000	\$500,000	–	\$0	\$0	–
RESERVE FOR FUTURE EXPENDITURES	–	–	–	\$78,000	\$300,000	285%
EXPENSES TOTAL	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$195,000</b>	<b>\$578,000</b>	<b>\$680,000</b>	<b>18%</b>



# Department Budgets

FY2024-25 Proposed Budget

## Fund: 101 Dept: 125

### Information Technology

The County contracts with the City of Hermiston for Information Technology management and support services. The intergovernmental agreement between the City of Hermiston and the County was amended at the end of FY2024 and repriced in order to align the cost of the contract with the level of services being provided. For FY2026 and beyond, the amendment also included an annual adjustment based on the consumer price index in order to account for inflation. This contract amendment has resulted in a budget increase for FY2025.

The County will be increasing its investment in IT over the coming years. One item that was identified in the County's financial audit for FY2023 was the lack of an Information Technology Disaster Recovery Plan, this was identified as a significant deficiency in internal controls for the county. In order to address this, the County has contracted with a consulting firm to evaluate the IT infrastructure and develop a robust disaster recovery plan that the County will manage and maintain going forward. Phase 1 of the disaster recovery plan will be complete in early FY2025 and that will focus primarily on financial records and systems. Phase 2 of the plan development will be completed by the middle of FY2025.

In addition, the County has a goal to increase its level of cybersecurity insurance coverage through its insurance provider CIS. Currently, the coverage limit for cybersecurity is \$50,000 which is not enough to cover the cost of the full investigation in the event of a security breach. In order to do this, however, there are a number of requirements imposed by CIS that the County must meet, and maintain compliance with, in order to qualify for higher tier coverage.

Over the last year, the County has experienced a few issues with server hardware failures and system availability. One of these issues was caused by external factors that damaged some of the critical IT equipment, the other issues were due to other causes and random equipment failure. Events such as these can bring down the County's entire network or access to critical servers and during the mitigation of the issue, system and network performance can be severely affected. Staff has been working to identify potential solutions to mitigate these issues and lessen the risk associated with single points of failure. For FY2025, the capital budget for the IT Department includes two projects that will increase the server and network availability and speed, and will provide system redundancy so that in the event of a hardware failure, the IT department will have the ability to utilize an alternate server while the failed one is repaired or replaced.

Lastly, the FY2025 IT budget also reflects a change in accounting for internet services and dark fiber leases. Previously, these costs have been charged to 'Non-Departmental' in the General Fund. For FY2025 and beyond, these costs will be part of the IT budget since these items are directly managed by the IT Department.

### Significant Budget Changes and Comments

#### Expense Budget Changes

- Increase of \$48,000 to the IT Budget for business ethernet and dark fiber lease (with an equal reduction in Non-Departmental in the General Fund)



- Increase of \$75,000 for the IGA amendment with the City of Hermiston for the provision of IT services
- Increase of \$6,000 for conference room computers to be added to the 5 year system replacement rotation; currently these systems are not on a rotation schedule and are typically replaced when they fail.
- \$9,100 budgeted for planned network switch replacements.
- Increase of \$9,100 to add better backups in all server locations that will include power and room temperature monitoring
- Decrease of \$54,000 related to Microsoft 365 licensing; these costs are now being budgeted and reflected in the departmental budgets based on the number of licenses issued for that department.

## Capital Outlay

- As previously mentioned, there are two capital projects included in the budget that will increase overall reliability, and availability, of the County's servers and networks.
  - Server Redundancy: \$ 90,000 Currently the entire County relies on a single file server. When this server experiences issues, users are unable to utilize or access any systems on the network. This project will add a second file server in a separate geographic location that will "mirror" the primary file server. In the event of a server failure, IT will be able to manually cut over to the alternate server, minimizing server downtime and system unavailability. The current file server is scheduled for replacement next year at an estimated cost of \$40,000. In the following year, there is another primary system server that will require replace at a similar cost. Although the cost of this project is high, it is only marginally more expensive than the normally scheduled server replacements that are scheduled to occur over the next two years.
  - 10GB Network Backbone Upgrade: \$15,000 This project is related to the Server Redundancy project discussed above. This project will replace existing network equipment to increase the bandwidth between Irrigon and Heppner from 5GB to 10GB. As it relates to the server redundancy, in the event of a server failure in one location, this will provide the necessary bandwidth to transfer all of the 'compute' load to the secondary location. In addition, this will ensure that there is adequate network bandwidth to accommodate all of the network traffic minimizing any performance issues.

### 101-125 INFORMATION TECHNOLOGY

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL YTD	AMENDED BUDGET	FY2025 BUDGET - PROPOSED	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
<b>Revenues</b>						
FEDERAL, STATE, & LOCAL	–	\$1,164	\$2,768	–	\$0	–
OTHER REVENUE SOURCES	\$3,479	\$1,235	–	\$0	\$0	–
<b>REVENUES TOTAL</b>	<b>\$3,479</b>	<b>\$2,400</b>	<b>\$2,768</b>	<b>\$0</b>	<b>\$0</b>	<b>–</b>
<b>Expenses</b>						
MATERIALS & SERVICES	\$144,378	\$353,190	\$291,798	\$399,600	\$577,910	45%
CAPITAL OUTLAY	\$32,571	–	–	\$0	\$105,000	–
<b>EXPENSES TOTAL</b>	<b>\$176,949</b>	<b>\$353,190</b>	<b>\$291,798</b>	<b>\$399,600</b>	<b>\$682,910</b>	<b>71%</b>

## Other Funds

The Information Technology Department also has budget responsibility for the additional funds and departments below:

### Fund:215Dept: 125

#### IT Reserve

The IT Reserve fund is intended to provide a reserve for unforeseen or emergency technology issues that arise through the course of daily operations. In addition, large scale IT related projects are accounted for in this fund so that the 'regular' expenditures in the general fund are not skewed by significant one-time projects. Unplanned expenditures from this fund require the approval of the County Administrator or the Board of Commissioners. The goal is to maintain a \$ 250,000 to \$ 500,000 balance in this reserve fund annually.

# Significant Budget Changes and Comments

## Enterprise Resource Planning (ERP) System Replacement

Morrow County is currently in the process of evaluating alternative options for an ERP system due to the following reasons:

- Current HRIS system is at end of life.
- Current Financial system lacks significant functionality, usability, and ability to integrate with other systems throughout the County.
- Need to centralize all financial data into the General Ledger as the system of record
- Meet accounting and reporting requirements for State and Federal Grants
- Minimize duplication of processes and efforts across departments and offices of the County
- Implementation of enhanced system controls and monitoring to ensure security requirements for audit and cyber security insurance purposes.

There were multiple projects budgeted for in FY2024 that were related to enhancements to the current financial system being utilized by the County. However, it was discovered that those enhancements were not possible to make to the current system. Those budgeted line items were reallocated to engage with a professional consulting firm that specializes in ERP system assessment and selection for local governments. Over the last few months, the project team has been engaged with the consulting team to complete the overall system assessment, needs and requirements development, RFP development and issuance, system selection and contract negotiation.

Based on the current project schedule, it is anticipated that a new system will be selected with the contract negotiated (subject to funding and appropriations) in August of FY2025. This budget request is for the ensuing implementation over the next 12 - 18 months.

Due to the complexity and breadth of scope for a project such as this, we anticipate the continued utilization of our consulting firm, BerryDunn, to project manage and oversee the implementation. This is a significant additional cost, however, based on prior experience with similar projects, it is considered a best practice and a necessity to ensure a successful system implementation.

At this point in the process, there are a significant number of variables that will affect the total project cost. BerryDunn has provided some ranges for budgeting and planning purposes. Due to the uncertainty, this budget request will be for the maximum amount provided by the consulting firms, however, every effort will be made to manage the costs of the project in such a way to ensure value maximization to the County from this project.

The funding for this project is through transfers from General Fund balance of \$150,000 and utilization of ARPA SLFRF funds in the amount of \$731,053. Usage of ARPA funding for this project is an allowable use.

### 215: IT RESERVE FUND

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL YTD	AMENDED BUDGET	FY2025 BUDGET - PROPOSED	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
<b>Revenues</b>						
BEGINNING FUND BALANCE	\$66,705	\$87,215	\$110,439	\$109,000	\$248,000	128%
OTHER REVENUE SOURCES	\$510	\$3,224	\$5,068	\$1,500	\$1,500	0%
INTERFUND TRANSFERS	\$20,000	\$20,000	\$140,484	\$145,000	\$989,999	583%
REVENUES TOTAL	\$87,215	\$110,439	\$255,991	\$255,500	\$1,239,499	385%
<b>Expenses</b>						
MATERIALS & SERVICES	-	-	-	\$100,000	\$819,500	720%
CAPITAL OUTLAY	-	-	\$8,629	\$155,500	\$20,000	-87%
RESERVE FOR FUTURE EXPENDITURES	-	-	-	\$0	\$400,000	-
UNAPPROPRIATED ENDING FUND BALANCE	-	-	-	-	\$0	-
EXPENSES TOTAL	-	-	\$8,629	\$255,500	\$1,239,500	385%



# Department Budgets

FY2024-25 Proposed Budget

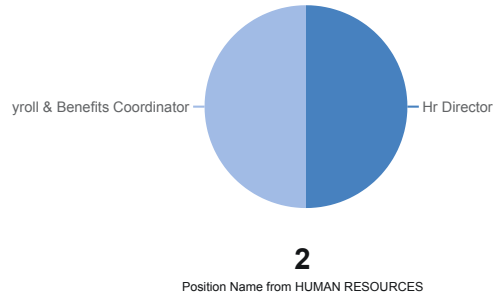
## Fund:101Dept: 131

### Human Resources

#### General Fund (101) Administrative Services (131) Human Resources

The Human Resource department aspires to build partnerships at all levels of the County to create a culture that values and unifies all employees and empowers excellence.

#### GF: 131-HUMAN RESOURCES



#### Goals & Objectives for Upcoming Year

- Attain efficiency to maximize fiscal responsibility. Continue to automate processes, identify and correct inadequacies, and create standard procedures to ensure services are consistent and undisrupted.
- Strive to attain competitive advantage and equity for Morrow County employees. The County's biggest asset is its employees. HR would like to ensure that value is being placed on all employees that help serve Morrow County. By continuing to improve the compensation structures, perform detailed market analysis of benefits, and strive to meet equity practices, we will be able to make progress towards this continuous goal.

## Significant Budget Changes and Comments

The previous fiscal year, the department had budgeted two incumbents for the Payroll and Benefits Coordinator position. This was a temporary strategy for a necessary succession handoff. The previous incumbent has retired and there is no longer a need to duplicate the position. The succession plan was very successful, and the opportunity to budget for that was very much appreciated.

Human Resources and Finance are working jointly on identifying an Enterprise Resource Planning System (ERP) that works efficiently for both departments. Human Resource's current HRIS/Payroll System is at "end of life" and it is essential to find one that will work well for both of the internal-support departments, as well as the other systems that are being used for various functions throughout the County. The expenses for the search firm and the actual ERP system are both being budgeted by Finance as a capital request.

#### 101-131 HUMAN RESOURCES

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL YTD	AMENDED BUDGET	FY2025 BUDGET - PROPOSED	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
Revenues						
-	-	-	-	-	-	-
REVENUES TOTAL	undefined	undefined	undefined	undefined	undefined	undefined
Expenses						
MATERIALS & SERVICES	-	-	\$80,538	\$173,101	\$190,135	10%

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL YTD	AMENDED BUDGET	FY2025 BUDGET - PROPOSED	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
PERSONNEL SERVICES	–	\$0	\$288,346	\$370,568	\$338,060	-9%
CAPITAL OUTLAY	–	–	–	\$0	\$0	–
EXPENSES TOTAL	–	\$0	\$368,884	\$543,669	\$528,195	-3%

## Other Funds

The Human Resources Director also has budget responsibility for the additional funds and departments below:

### **Fund:228Dept: 131**

#### **Safety Committee**

Morrow County holds in high regard the safety, welfare, and health of our employees. The County has a responsibility to make every reasonable effort to maintain a safe and healthful working environment. No job will be considered so important or urgent that time cannot be taken to perform the work safely.

A safety committee has been established to coordinate the safety programs and assist the County's management staff in promoting safe working conditions.

Morrow County is establishing a loss prevention program that emphasizes the integration of safety and health measures into each job task so that safety and job performance become inseparable. Employees are expected to respond to all safety efforts and to perform their jobs in the safest possible manner. The Safety Committee shall evaluate the County's accountability system and make recommendations to implement supervisor and employee accountability for safety and health. Our safety and loss prevention effort will be accomplished through the cooperative efforts of all employees who will work together to obtain the lowest possible workplace accident rates.

The County is committed to making the loss prevention program a success, and it expects all employees to assist in this effort. To fulfill this obligation, safety orientation for new and transferred employees, timely and appropriate training, management/employee safety committee, an active self-inspection program, proper mechanical guards, and personal protective equipment will be some of the tools used to maintain a safe work environment.

The County's Safety Committee will make regular inspections to evaluate and detect physical and chemical hazards. In addition, it will investigate losses and loss trends. Written reports will be prepared that include recommendations for corrective action. The Safety Committee will be available to provide loss prevention assistance for all employees.

The County is responsible for evaluating and obtaining personal protective equipment. Additionally, it will instruct employees in the proper use and maintenance of this equipment.

On job sites where harmful plants, animals, toxic material or any other condition exists which may be harmful, the County will inform employees about these identifiable potential hazards. Additionally, it will instruct employees regarding appropriate controls, necessary personal hygiene, and personal protective measures required to reduce or eliminate the hazards.

The County recognizes the need to provide a workplace which meets the ergonomic needs of its employees. Worksites will be evaluated for design, layout and operation using an ergonomic approach. It will obtain assistance in this effort from City/County Insurance Services, SAIF and other resources by using their safety representative as a consultant to evaluate and make recommendations for ergonomic job site modifications.

During the scope of the Safety Committee a need was identified to focus on employee's overall wellness. The Committee recognizes that employees cannot be expected to not have accidents or injuries, especially when an employee is in poor health. The County cares about the wellness of the employees, not just within their positions but in every aspect of their life. Thus, a Wellness Sub-Committee was born. The Wellness Program is intended to make employees aware of their health and wellness habits and do small challenges each month to make them healthier individuals. This program's expenses are primarily around lunch & learns, kickoffs, and prizes.

# Significant Budget Changes and Comments

- Funding for the Safety Committee is through the SAIF dividend payment annually. It is difficult to estimate the amount of that payment so expenditures from this fund are limited by fund availability.

228: SAFETY COMMITTEE

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL YTD	AMENDED BUDGET	FY2025 BUDGET - PROPOSED	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
Revenues						
BEGINNING FUND BALANCE	\$10,242	\$14,254	\$13,414	\$6,000	\$0	-100%
OTHER REVENUE SOURCES	\$12,671	\$5,652	\$29,319	\$29,000	\$29,000	0%
REVENUES TOTAL	\$22,912	\$19,905	\$42,733	\$35,000	\$29,000	-17%
Expenses						
MATERIALS & SERVICES	\$8,659	\$6,491	\$8,291	\$35,000	\$29,000	-17%
EXPENSES TOTAL	\$8,659	\$6,491	\$8,291	\$35,000	\$29,000	-17%





# Community Services

FY2024-25 Proposed Budget





## Department Budgets

FY2024-25 Proposed Budget

### Fund: 101 Dept: 119

#### Museum

This General Fund department accounts for costs related to the Morrow County Museum. Previously, the only costs that were captured were related to the operating contract. In an effort to more appropriately allocate costs, in the FY 2025 Budget the increases are due to the allocation of insurance related to the Museum and its contents.

##### 101-119: MUSEUM

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL YTD	AMENDED BUDGET	FY2025 BUDGET - PROPOSED	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
<b>Revenues</b>						
INTERFUND TRANSFERS	\$11,000	\$11,000	–	\$0	\$0	–
REVENUES TOTAL	<b>\$11,000</b>	<b>\$11,000</b>	–	<b>\$0</b>	<b>\$0</b>	–
<b>Expenses</b>						
MATERIALS & SERVICES	\$11,000	\$11,000	\$16,475	\$0	\$17,165	–
EXPENSES TOTAL	<b>\$11,000</b>	<b>\$11,000</b>	<b>\$16,475</b>	<b>\$0</b>	<b>\$17,165</b>	–





## Department Budgets

FY2024-25 Proposed Budget

### Fund: 214 Dept: NA

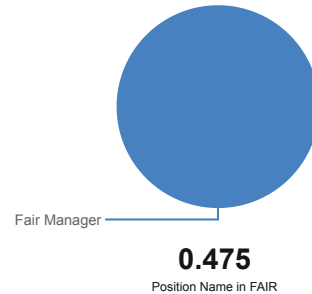
### County Fair

#### OUR MISSION STATEMENT

The mission of the Morrow County Fair is to provide the best county fair possible for all residence of Morrow County. It provides a gathering place for all communities to showcase their products and skills. It creates educational, social, cultural and economic opportunities to preserve and promote agriculture and traditions of both ends of the county. The Morrow County Fair provides the most valuable, educational and entertaining experience that resources will allow. Operations of the fairgrounds facilities year round are to serve the community by providing multi purpose facilities for both public and private events in a responsible manner generating economic stimulation and tourism development in this community.

In carrying out the purpose of the Morrow County Fair, policies and activities will be guided by following the rules of the County, and of the Fair Board.

#### FUND: 214-COUNTY FAIR



The Fair Department historically operates out of three funds; Fund 214 is the operating fund and there are two reserve funds (Fund 236 and Fund 226). For FY2025, the two reserve funds will be consolidated into a single reserve funds. Monies allocated for specific uses will continue to be tracked using a subsidiary ledger but will be all reported in a single fund. Utilization of multiple reserve funds is unnecessarily complex.

### Significant Budget Changes and Comments

- In order to maintain an appropriate level of contingency and fund reserves and have adequate resources to support opeartional requirements, for the FY2025 budget, the Fair fund is budgeted to receive \$152,000 in transfers from the General Fund
- The Fair has received approximately \$1.27 million is grants from the State. These funds are to be utilized for capital infrastructure improvements at the fairgrounds. The scope and nature of the improvements are current in the design process. The grant funding is held in fund 236: Fair Capital Reserve.

214: COUNTY FAIR

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL YTD	AMENDED BUDGET	FY2025 BUDGET - PROPOSED	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
<b>Revenues</b>						
BEGINNING FUND BALANCE	\$300,625	\$309,844	\$226,503	\$180,000	\$20,000	-89%
TAXES	\$74,237	–	–	\$0	\$0	–
FEDERAL, STATE, & LOCAL	\$53,167	\$53,167	\$58,667	\$53,166	\$53,167	0%
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$45,542	\$35,000	\$68,325	\$28,200	\$49,900	77%
OTHER REVENUE SOURCES	\$10,597	\$10,123	\$5,498	\$6,188	\$2,750	-56%
INTERFUND TRANSFERS	–	–	\$73,000	\$73,000	\$152,217	109%
REVENUES TOTAL	\$484,167	\$408,133	\$431,992	\$340,554	\$278,034	-18%
<b>Expenses</b>						
MATERIALS & SERVICES	\$134,203	\$151,581	\$168,926	\$195,230	\$189,632	-3%
PERSONNEL SERVICES	\$36,813	\$23,049	\$30,502	\$28,349	\$30,150	6%
CAPITAL OUTLAY	–	–	–	\$15,000	\$0	-100%
SPECIAL PAYMENTS	–	–	\$90	–	\$0	–
INTERFUND TRANSFERS	\$7,000	\$7,000	–	\$0	\$0	–
OPERATING CONTINGENCY	–	–	–	\$35,000	\$18,252	-48%
UNAPPROPRIATED ENDING FUND BALANCE	–	–	–	\$66,975	\$40,000	-40%
EXPENSES TOTAL	\$178,016	\$181,630	\$199,518	\$340,554	\$278,034	-18%

#### 236: FAIR CAPITAL RESERVE

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL YTD	AMENDED BUDGET	FY2025 BUDGET - PROPOSED	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
<b>Revenues</b>						
BEGINNING FUND BALANCE	\$21,200	\$26,357	\$1,061,793	\$1,030,000	\$1,125,000	9%
FEDERAL, STATE, & LOCAL	–	\$1,000,000	\$55,555	\$0	\$221,445	–
OTHER REVENUE SOURCES	\$157	\$30,436	\$22,414	\$20,000	\$20,000	0%
INTERFUND TRANSFERS						
3-90-9214 - XFR FR FAIR	\$5,000	\$5,000	–	\$0	\$0	–
3-90-9226 - XFR FR FAIR ROOF RESERVE	–	–	–	–	\$32,350	–
INTERFUND TRANSFERS TOTAL	\$5,000	\$5,000	–	\$0	\$32,350	–
REVENUES TOTAL	\$26,357	\$1,061,793	\$1,139,762	\$1,050,000	\$1,398,795	33%
<b>Expenses</b>						
CAPITAL OUTLAY	–	–	\$14,400	\$1,050,000	\$1,366,445	30%
RESERVE FOR FUTURE EXPENDITURES	–	–	–	–	\$32,350	–
EXPENSES TOTAL	–	–	\$14,400	\$1,050,000	\$1,398,795	33%

#### 226: FAIR ROOF RESERVE

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL YTD	AMENDED BUDGET	FY2025 BUDGET - PROPOSED	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
<b>Revenues</b>						
BEGINNING FUND BALANCE	\$24,901	\$27,070	\$29,994	\$30,600	\$32,000	5%
OTHER REVENUE SOURCES	\$169	\$923	\$614	\$350	\$350	0%
INTERFUND TRANSFERS						
3-90-9214 - XFR FR FAIR	\$2,000	\$2,000	–	\$0	\$0	–
INTERFUND TRANSFERS TOTAL	\$2,000	\$2,000	–	\$0	\$0	–
REVENUES TOTAL	\$27,070	\$29,994	\$30,608	\$30,950	\$32,350	5%
<b>Expenses</b>						
CAPITAL OUTLAY	–	–	–	\$30,950	\$0	-100%
INTERFUND TRANSFERS	–	–	–	–	\$32,350	–
EXPENSES TOTAL	–	–	–	\$30,950	\$32,350	5%



# Department Budgets

FY2024-25 Proposed Budget

## Fund: 216 Dept: NA

### Public Transit

#### OUR MISSION STATEMENT

The Loop provides all residents with safe, caring, and reliable transportation services to enhance their quality of life.

#### OUR VISION STATEMENT

The Loop envisions a transit system that can wholeheartedly serve the residents of Morrow County as well as our neighbors. With our communities being vastly rural, our goal is to provide transportation to services and employment to better the quality of life and economy.

Serving All Of Morrow County including Veterans, Seniors, Person with Disabilities, limited, or no transportation.

Ridership is available to any and all of Morrow County residents.

In previous years, Public Transit operated out of two funds (504 & 216). During FY2024 these two funds were consolidated into fund 216 which is the primary operating fund for this department. The purpose of the consolidation was to reduce unnecessary complexity in the accounting for operations. In addition, the consolidation was consistent with the Finance Departments goal to reduce and minimize the number of funds utilized for the County.

Public Transit is primarily grant funded through programs offered by the Oregon Department of Transportation. There is a combination of State and Federal Funding (as a pass through by the State) which makes accounting for the finances of this department uniquely complex.

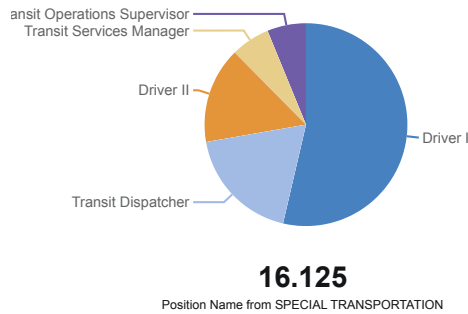
## Significant Budget Changes and Comments

- Materials and Services increase over the prior year's budget is driven by increased insurance allocations and allocations of software subscriptions. Total increase in this classification is \$ 28,000

#### 216: MORROW COUNTY PUBLIC TRANSIT - "THE LOOP"

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL YTD	AMENDED BUDGET	FY2025 BUDGET - PROPOSED	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
Revenues						
BEGINNING FUND BALANCE	\$536,773	\$667,020	\$367,659	\$367,350	\$400,000	9%
FEDERAL, STATE, & LOCAL	\$552,485	\$423,564	\$425,540	\$1,238,302	\$1,444,000	17%

#### FUND: 216-MORROW COUNTY PUBLIC TRANSIT



	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL YTD	AMENDED BUDGET	FY2025 BUDGET - PROPOSED	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$15,543	\$33,560	\$9,073	\$3,500	\$13,200	277%
OTHER REVENUE SOURCES	\$4,650	\$20,456	\$12,775	\$3,500	\$3,650	4%
INTERFUND TRANSFERS	–	–	\$95,726	\$40,000	\$0	-100%
REVENUES TOTAL	\$1,109,451	\$1,144,600	\$910,773	\$1,652,652	\$1,860,850	13%
Expenses						
MATERIALS & SERVICES	\$72,549	\$162,378	\$145,212	\$236,574	\$264,751	12%
PERSONNEL SERVICES	\$142,493	\$209,267	\$437,255	\$1,091,435	\$1,059,623	-3%
CAPITAL OUTLAY	\$14,380	\$1,294	\$395	\$22,500	\$0	-100%
INTERFUND TRANSFERS	\$216,929	\$404,002	–	\$0	\$0	–
OPERATING CONTINGENCY	–	–	–	\$247,143	\$117,642	-52%
RESERVE FOR FUTURE EXPENDITURES	–	–	–	–	\$420,784	–
UNAPPROPRIATED ENDING FUND BALANCE	–	–	–	\$55,000	\$0	-100%
EXPENSES TOTAL	\$446,351	\$776,941	\$582,862	\$1,652,652	\$1,862,800	13%

#### 504: FTA Grant Fund

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
Revenues						
BEGINNING FUND BALANCE	\$37,051	\$36,575	\$95,726	\$98,000	\$0	-100%
FEDERAL, STATE, & LOCAL	\$248,611	\$267,945	\$0	\$0	\$0	–
OTHER REVENUE SOURCES	\$3,369	\$4,956	\$0	\$0	\$0	–
INTERFUND TRANSFERS	\$8,880	\$54,346	–	\$0	\$0	–
REVENUES TOTAL	\$297,911	\$363,823	\$95,726	\$98,000	\$0	-100%
Expenses						
MATERIALS & SERVICES	\$89,279	\$97,881	–	\$0	\$0	–
PERSONNEL SERVICES	\$96,643	\$115,862	\$0	\$0	\$0	–
CAPITAL OUTLAY	\$75,929	–	–	\$0	\$0	–
INTERFUND TRANSFERS	\$0	\$53,838	\$95,726	\$98,000	\$0	-100%
OPERATING CONTINGENCY	–	–	–	\$0	\$0	–
EXPENSES TOTAL	\$261,851	\$267,581	\$95,726	\$98,000	\$0	-100%

#### 225: PUBLIC TRANSIT RESERVE

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL YTD	AMENDED BUDGET	FY2025 BUDGET - PROPOSED	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
Revenues						
BEGINNING FUND BALANCE	\$117,635	\$117,705	\$96,473	\$133,000	\$100,000	-25%
FEDERAL, STATE, & LOCAL	–	\$225,396	\$0	–	\$0	–
OTHER REVENUE SOURCES	\$581	\$5,181	\$3,439	\$2,000	\$2,000	0%
INTERFUND TRANSFERS	\$208,049	\$333,494	–	\$0	\$0	–
REVENUES TOTAL	\$326,264	\$681,776	\$99,912	\$135,000	\$102,000	-24%
Expenses						
CAPITAL OUTLAY	\$208,559	\$585,303	–	\$135,000	\$0	-100%
RESERVE FOR FUTURE EXPENDITURES	–	–	–	\$0	\$102,000	–
EXPENSES TOTAL	\$208,559	\$585,303	–	\$135,000	\$102,000	-24%



# Department Budgets

FY2024-25 Proposed Budget

## Fund: 230 Dept: NA

### Rodeo

The Rodeo is no longer a County function. FY2023 was the last year that this fund was utilized. There is no budget or activity for FY2025

#### 230: Rodeo

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL YTD	AMENDED BUDGET	FY2025 BUDGET - PROPOSED	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
<b>Revenues</b>						
BEGINNING FUND BALANCE	\$10,000	–	–	\$0	\$0	–
INTERFUND TRANSFERS						
3-90-9219 - XFR FR VIDEO LOTTERY ECON DEV	\$10,000	\$12,500	–	\$0	\$0	–
INTERFUND TRANSFERS TOTAL	\$10,000	\$12,500	–	\$0	\$0	–
REVENUES TOTAL	\$20,000	\$12,500	–	\$0	\$0	–
<b>Expenses</b>						
MATERIALS & SERVICES	\$20,000	\$12,500	–	\$0	\$0	–
EXPENSES TOTAL	\$20,000	\$12,500	–	\$0	\$0	–

## Fund: 229 Dept: NA

### Rodeo Bleacher Reserve

This fund accounts for money held in reserve from the time when the Rodeo was a County function. There is some abmiguity regarding the ownership and control of these funds. This fund will remain until that is resolved. It is likely a fiduciary fund instead of a reserve fund. There will be no active or disbursements from this fund unless specifcally request by the Rodeo.

#### 229: Rodeo Bleacher Reserve

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL YTD	AMENDED BUDGET	FY2025 BUDGET - PROPOSED	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
<b>Revenues</b>						
BEGINNING FUND BALANCE	\$25,823	\$25,990	\$21,695	\$21,550	\$21,550	0%
OTHER REVENUE SOURCES	\$167	\$704	\$675	\$200	\$200	0%
REVENUES TOTAL	\$25,990	\$26,695	\$22,370	\$21,750	\$21,750	0%
<b>Expenses</b>						
CAPITAL OUTLAY	–	\$0	–	\$21,750	\$0	-100%
SPECIAL PAYMENTS	–	\$5,000	–	–	–	–
RESERVE FOR FUTURE EXPENDITURES	–	–	–	–	\$21,750	–
EXPENSES TOTAL	–	\$5,000	–	\$21,750	\$21,750	0%



# Department Budgets

FY2024-25 Proposed Budget

## Fund: 238 Dept: NA

### Parks Department

The Parks Department operates out of a Special Revenue fund due to the significant portion of its funding that is based on grants that are restricted in their use.

Parks Department mission is to maintain, improve, promote and protect County Parks while providing quality facilities and diverse recreational opportunities with natural and historical conservation/preservation, education and inspiration for this and future generations.

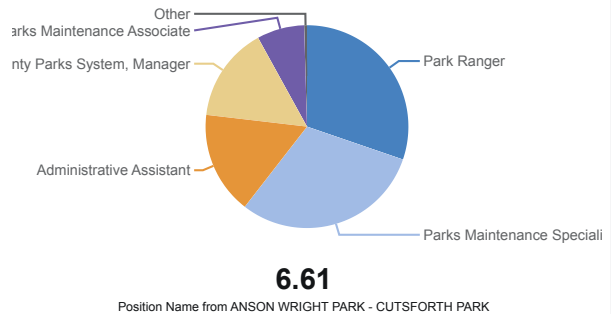
The Parks Master Plan 2018-2038 set goals to help ensure the parks had guidelines on which to base current and future decisions.

Goals: responsive to recreation needs; maximize resources; responsible stewardship of human, fiscal, natural and historical resources; provide safe, well-designed and properly maintained facilities and programs; promote health and wellness; develop and cultivate partnerships

### Parks Overall:

- **Operations** for the parks department personnel oversees and maintains four separate locations with the majority of time, park infrastructure, trails, land and resources being the Off-Highway Vehicle Park (OHV). Thus, the largest percentage of the parks budget is allocated to its operation, as is the personnel services. Cutsforth Park (Cutsforth) is the second busiest and has some aging infrastructure that does require attention and repairs. Anson Wright Park (Anson Wright) while busy does not require quite the personnel attention as the OHV and Cutsforth. It too has aging facilities that have seen some upgrades in recent years to help preserve its longevity. Fairgrounds Campsites (FGC) are simple campsites with power, water, and a picnic table. These sites do not see a high volume of traffic thus require little to no oversight other than routine check-ups to ensure all items still function properly and sites remain orderly.
- **Personnel** is much like the operations and is divided up based on the needs of the parks and its users. Parks Dept. looks at the whole scope of events, projects, funding and resources available to determine the focus on the day-to-day operations and schedule personnel accordingly. This is done to ensure that not one park is overlooked, and items are addressed as necessary for maintenance or events. Parks continues to see growth

### FUND: 238-COUNTY PARKS



and use of its facilities; to keep up with this growth the additional full-time personnel are essential to help keep things in proper working order to help ensure public safety.

- **Infrastructure** each park has structures that offer amenities to guests of which, a few of these structures due to their age need repairs, maintenance, or upgrades. Then there are those that the guests would like to see constructed or improved upon. Buildings vary in age as the parks continue to grow and so does its building inventory thus, the buildings vary in age, style and degree of repair or upgrades to keep them functioning, operational and compliant by today's standards.

All parks have Recreation Vehicle (RV) campsites with various amenities depending on the RV site that include picnic tables, fire rings, septic, water, and power. Campsites are inspected routinely to make sure that amenities and the campsites are operational and in good working order for use by guests.

- **OHV Park** has buildings utilized for various purposes and storage. That continues to require routine maintenance as necessary.
- **Anson Wright Park** has three structures that include the welcome center/restroom/shower building, a small cabin and ADA restroom. These structures continue to have annual routine maintenance and upkeep as needed.
- **Cutsforth Park** has multiple structures at the park that are aging and being analyzed for improvements for the future as funding allows. A small cabin is on track for being constructed at the park and will be a dry cabin similar to those already at the park.
- **Fairgrounds Campsites** has no buildings, only Recreation Vehicle campsites.
- **Equipment** the OHV Park is the primary site that utilizes the majority of the equipment operated and maintained by the Parks Department. Cutsforth and Anson Wright have smaller hand tools, lawn mowers/tractors, and host vehicles that are used seasonally by the hosts and park personnel to perform upkeep and maintenance of the facilities. The lawn mowers/tractors require extensive maintenance and are near the end of use due to the cost of repairs and equipment failure. Three new mowers with assistance of grant funds will be to replace the failing equipment. A grant for a side by side with tracks has been presented to Oregon Parks and Recreation Department (OPRD) and is pending final approval from OPRD to purchase. The heavy equipment, trucks, fire suppression equipment, all-terrain vehicles (ATV), pick-ups, and other miscellaneous equipment have been acquired through various grant programs or purchased with park generated revenues to help ensure that the personnel have the necessary tools and equipment to perform daily operations and repairs in all aspects of park operations.

## 200 - Cutsforth Park

- **Revenue** comes Recreational Vehicle tax monies from the State of Oregon by meeting the necessary requirements of the state. Additional revenues received come from rental of campsites, cabins, donations, and the sale of goods at the park.
- **Personnel Services** the parks department dedicates time and personnel to ensure that the park facility is operational and upkept.
- **Materials & Services** a seasonal park host, help with the greeting of guests, camping registrations and aiding with the overall campground upkeep. Utilities, janitorial supplies, and maintenance supplies all help ensure the safety of the personnel and the park guests.
- **Capital Outlay** consists of a small cabin construction, as noted in the infrastructure section, and with assistance from state grant funding one lawn mower to replace failing equipment.

## 238– Anson Wright Park

- **Revenue** comes Recreational Vehicle tax monies from the State of Oregon by meeting the necessary requirements of the state. Additional revenues received come from rental of campsites, cabins, donations, and the sale of goods at the park.

- **Personnel Services** the parks department dedicates time and personnel to ensure that the park facility is operational and upkept.
- **Materials & Services** a seasonal park host aids with the greeting of guests, campsite registration and aids with the overall campground upkeep. Utilities, janitorial supplies, and maintenance supplies all help ensure the safety of the personnel and the park patrons.
- **Capital Outlay** purchase a new lawn mower that is failing with state grant funding assistance.

### 300 – Off-Highway Vehicle (OHV) Park

- **Revenue** there are multiple sources of revenue for the OHV Park that include Camping fees, sale of goods, donations, and grant programs. The largest of which is the All-Terrain Vehicle (ATV) Operations & Maintenance Grant that pays the majority of wages and overheads of personnel, equipment purchases, and aids with materials and items for the overall operations and maintenance of the OHV Park facility. Grazing lease revenues are acquired from contracted grazing of the park lands that aid in reduction of fire fuels. The park also receives Recreational Vehicle tax monies from the State of Oregon by maintaining campsites to state funding requirements and completing necessary documentation to the state as required. Revenues generated at the park from camping, cabin rentals, donations and sales of goods help meet the requirement of the match on grants as they help offset costs.
- **Personnel Services** consist of multiple individuals who have time divided into all the parks, with the primary time being spent at the OHV park. The reason for this is monies from the ATV Operations and Maintenance Grant are the primary funding source along with other park revenues as match. This year with funding assistance two part-time positions will be upgraded into full-time positions. There will also be a change from two part-time positions into two temporary seasonal summer positions.
- **Materials & Services** with the popularity of the park comes continued supply, demand, and maintenance of the facilities. Fuel, janitorial supplies, misc. small tools, signage, facility repairs, trail development, and advertising all factor into the operations of the park. Brochures, advertising and souvenirs are utilized to help promote the park not only onsite but around the Pacific Northwest and beyond. One of the largest of expenses is in contract services that pays for the Oregon Department of Forestry fire protection. This protection is paid for by the ATV Operations and Maintenance Grant funding. Grazing lease monies offset the property tax burden of the park. The seasonal park host and host assistant help with greeting guests, camping registrations at the park, and aiding with the overall campground upkeep.
- **Capital Outlay** upon state approved funding from the ATV Operations and Maintenance Equipment Grant will fund purchase of a tracked side by side. Potential state grant applications would assist with funding for a flatbed with storage and tools for 2023 Ford F350, as well as replace lawn mower that is worn out for campground upkeep. Park revenues and resources will aid with funding these items.

### 400 – Fairgrounds Campsites

- **Revenue** is generated solely from the rental of the campsites.
- **Personnel Services** due to the minimal revenue park personnel swing by and due routine spot checks on the sites to insure they are in working order. Parks works with the General Maintenance Department for the water to the campsites as it also services portions of the fair and rodeo grounds.
- **Materials & Services** the main services utilized at this facility are utilities from campers utilizing the sites and any sanitary services for garbage and waste as necessary.
- **Capital Outlay** there is no capital outlay purchases or improvements planned.

## Significant Budget Changes and Comments

### Revenue

- \$ 71,000 in transfers from General Fund balance in order to provide adequate fund reserves and operating contingency

### Capital Outlay



- \$15,000 Cabin at Cutsforth Park; plan to add one cabin per year for next three years
- \$12,000 Flatbed for 2023 Ford Pickup
- \$11,000 Mower Replacement for OHV Park
- \$42,000 UTV: Polaris XP 1000 (partially grant funded)

#### 238: COUNTY PARKS

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL YTD	AMENDED BUDGET	FY2025 BUDGET - PROPOSED	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
<b>Revenues</b>						
BEGINNING FUND BALANCE	\$219,090	\$555,447	\$659,951	\$495,000	\$467,184	-6%
FEDERAL, STATE, & LOCAL	\$741,020	\$580,845	\$236,577	\$647,500	\$643,733	-1%
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$277,974	\$286,513	\$190,840	\$178,830	\$238,580	33%
OTHER REVENUE SOURCES	\$11,076	\$26,560	\$19,134	\$12,800	\$14,600	14%
INTERFUND TRANSFERS	–	–	–	\$0	\$71,031	–
<b>REVENUES TOTAL</b>	<b>\$1,249,160</b>	<b>\$1,449,365</b>	<b>\$1,106,502</b>	<b>\$1,334,130</b>	<b>\$1,435,128</b>	<b>8%</b>
<b>Expenses</b>						
MATERIALS & SERVICES	\$282,876	\$344,318	\$256,009	\$366,210	\$389,373	6%
PERSONNEL SERVICES	\$327,896	\$332,577	\$403,399	\$562,861	\$668,338	19%
CAPITAL OUTLAY	\$89,522	\$104,999	\$102,132	\$106,000	\$80,000	-25%
SPECIAL PAYMENTS	\$7,011	\$7,520	\$5,322	\$6,790	\$8,090	19%
OPERATING CONTINGENCY	–	–	–	\$183,396	\$96,327	-47%
UNAPPROPRIATED ENDING FUND BALANCE	–	–	–	\$108,873	\$193,000	77%
<b>EXPENSES TOTAL</b>	<b>\$707,304</b>	<b>\$789,414</b>	<b>\$766,862</b>	<b>\$1,334,130</b>	<b>\$1,435,128</b>	<b>8%</b>

#### 238-200 CUTSFORTH PARK

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL YTD	AMENDED BUDGET	FY2025 BUDGET - PROPOSED	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
<b>Revenues</b>						
FEDERAL, STATE, & LOCAL	\$59,751	\$53,871	\$41,608	\$50,000	\$50,000	0%
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$65,509	\$67,478	\$54,603	\$50,700	\$63,850	26%
OTHER REVENUE SOURCES	\$4,946	\$4,554	\$5,756	\$3,000	\$4,500	50%
<b>REVENUES TOTAL</b>	<b>\$130,205</b>	<b>\$125,903</b>	<b>\$101,967</b>	<b>\$103,700</b>	<b>\$118,350</b>	<b>14%</b>
<b>Expenses</b>						
MATERIALS & SERVICES	\$39,812	\$52,088	\$31,734	\$61,900	\$59,932	-3%
PERSONNEL SERVICES	\$41,671	\$42,305	\$55,492	\$78,505	\$84,101	7%
CAPITAL OUTLAY	–	\$10,644	–	\$0	\$15,000	–
SPECIAL PAYMENTS	\$842	\$806	\$902	\$2,000	\$1,300	-35%
<b>EXPENSES TOTAL</b>	<b>\$82,325</b>	<b>\$105,842</b>	<b>\$88,128</b>	<b>\$142,405</b>	<b>\$160,333</b>	<b>13%</b>

#### 238-238 ANSON WRIGHT PARK

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL YTD	AMENDED BUDGET	FY2025 BUDGET - PROPOSED	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
<b>Revenues</b>						
FEDERAL, STATE, & LOCAL	\$59,751	\$53,871	\$31,738	\$52,000	\$52,000	0%
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$27,091	\$25,058	\$18,109	\$17,350	\$22,950	32%
OTHER REVENUE SOURCES	\$166	\$364	\$369	\$300	\$600	100%
<b>REVENUES TOTAL</b>	<b>\$87,008</b>	<b>\$79,293</b>	<b>\$50,216</b>	<b>\$69,650</b>	<b>\$75,550</b>	<b>8%</b>
<b>Expenses</b>						
MATERIALS & SERVICES	\$22,498	\$28,860	\$18,091	\$27,590	\$26,956	-2%
PERSONNEL SERVICES	\$41,672	\$41,835	\$55,484	\$78,497	\$84,101	7%
SPECIAL PAYMENTS	\$384	\$314	\$342	\$500	\$500	0%
<b>EXPENSES TOTAL</b>	<b>\$64,554</b>	<b>\$71,010</b>	<b>\$73,917</b>	<b>\$106,587</b>	<b>\$111,557</b>	<b>5%</b>

#### 238-300 OHV PARK

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL YTD	AMENDED BUDGET	FY2025 BUDGET - PROPOSED	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
<b>Revenues</b>						
FEDERAL, STATE, & LOCAL	\$621,519	\$473,103	\$163,232	\$545,500	\$541,733	-1%
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$183,733	\$193,879	\$116,146	\$107,780	\$145,780	35%
OTHER REVENUE SOURCES	\$3,066	\$4,282	\$3,638	\$3,000	\$3,000	0%
REVENUES TOTAL	<b>\$808,318</b>	<b>\$671,264</b>	<b>\$283,016</b>	<b>\$656,280</b>	<b>\$690,513</b>	<b>5%</b>
<b>Expenses</b>						
MATERIALS & SERVICES	\$219,515	\$262,117	\$205,127	\$275,850	\$300,185	9%
PERSONNEL SERVICES	\$244,553	\$248,437	\$292,423	\$405,859	\$500,136	23%
CAPITAL OUTLAY	\$89,522	\$94,355	\$102,132	\$106,000	\$65,000	-39%
SPECIAL PAYMENTS	\$5,770	\$6,392	\$4,056	\$4,000	\$6,000	50%
OPERATING CONTINGENCY	–	–	–	\$183,396	\$96,327	-47%
EXPENSES TOTAL	<b>\$559,359</b>	<b>\$611,301</b>	<b>\$603,738</b>	<b>\$975,105</b>	<b>\$967,648</b>	<b>-1%</b>

#### 238-400 FAIRGROUNDS PARK

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL YTD	AMENDED BUDGET	FY2025 BUDGET - PROPOSED	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
<b>Revenues</b>						
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$1,641	\$98	\$1,981	\$3,000	\$6,000	100%
REVENUES TOTAL	<b>\$1,641</b>	<b>\$98</b>	<b>\$1,981</b>	<b>\$3,000</b>	<b>\$6,000</b>	<b>100%</b>
<b>Expenses</b>						
MATERIALS & SERVICES	\$1,050	\$1,253	\$1,058	\$870	\$2,300	164%
SPECIAL PAYMENTS	\$15	\$9	\$22	\$290	\$290	0%
EXPENSES TOTAL	<b>\$1,066</b>	<b>\$1,262</b>	<b>\$1,080</b>	<b>\$1,160</b>	<b>\$2,590</b>	<b>123%</b>



# Public Works

FY2024-25 Proposed Budget





# Department Budgets

FY2024-25 Proposed Budget

## Fund: 101 Dept: 120

### Public Works Administration

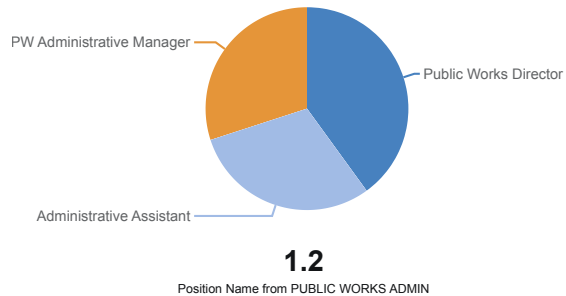
This department in the General Fund budgets and accounts for Public Works Administration. This is the centralized administrative overhead department for the Public Works departments listed below:

- Road
- Parks
- General Maintenance
- Airport
- North and South Transfer Stations
- Weeds

There will be some realignment in FY2025 once the Assistant County Administrator starts and that position be overseeing some of these functions. However, that structure has not been finalized and will have little to no budget impact once it is finalized.

Note that the FTEs reflected in the chart above allocate their time to multiple departments. The FTE that is shown is the total FTE that is allocated to Public Works Administration only.

GF: 120-PUBLIC WORKS ADMINISTRATION



## Significant Budget Changes and Comments

### General

- \$12,000 increase due to allocated insurance costs (previously in non-departmental)
- \$7,000 increase in vehicle & equipment maintenance and fuel for newly acquired Public Works Administration fleet vehicles
- The largest driver of the personnel service increase over the current budget is the increased contribution rate to the defined benefit pension plan.

### Capital Outlay

- \$162,000 for vehicle purchases
  - Pickup No. 1 Directors F250 will be going to the Roads daily operation and utility, then will be replaced with F150, which is a better light duty vehicle for regular daily operations.
  - Pickup No. 2 Public Works Administration Staff operations has had a vehicle for extra flagging, emergency situations, parts pickup and or delivery, daily accounts payable transactions and meetings to attend. Leaving the office staff without a mode of transportation is critical. Daily operations of Airport including the Two transfer stations needs the ability to be on location for maintenance, collaboration duties.
  - Pickup No 3 Public Works administration would like to assist in getting administrative staff where they need to be to attend the needed meetings, check right of way permits/access, This addition would be available

for Administrator, Assistant Administrator or staff in Public Works for interacting, transportation for meetings as the County is such a rural spread out County/area.

101-120 PUBLIC WORKS ADMINISTRATION

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL YTD	AMENDED BUDGET	FY2025 BUDGET - PROPOSED	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
Revenues						
OTHER REVENUE SOURCES	-	-	-	\$0	\$0	-
REVENUES TOTAL	-	-	-	\$0	\$0	-
Expenses						
MATERIALS & SERVICES	\$9,024	\$6,946	\$16,153	\$5,000	\$28,181	464%
PERSONNEL SERVICES	\$69,864	\$56,044	\$99,862	\$131,553	\$197,829	50%
CAPITAL OUTLAY	-	-	\$8,936	\$33,500	\$162,000	384%
EXPENSES TOTAL	\$78,888	\$62,990	\$124,951	\$170,053	\$388,010	128%



## Department Budgets

FY2024-25 Proposed Budget

### Fund: 101 Dept: 122/123

#### Transfer Stations

In 1974 the County had worked with the first Solid Waste Management for the County, in 1988 as a result of an application for a regional landfill proposed by Tidewater Barge Lines resulted eventually in the creation of Finley Buttes Regional Landfill.

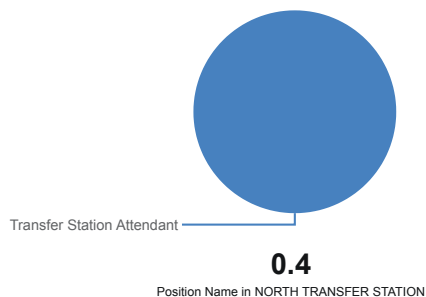
The North County facility is located on the Northern end of Bombing Range road, this site accommodates waste disposal and recycling opportunities to County Residents.

The Lexington transfer station is located along highway 207 about a mile south of Lexington. This site accommodates waste disposal and recycling opportunities to County Residents.

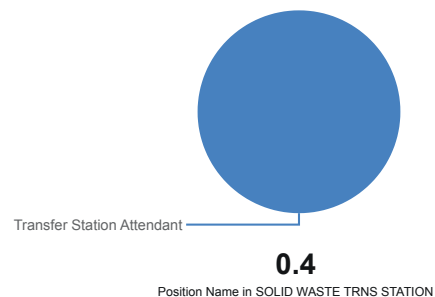
#### Goals

- Create and maintain a highly qualified, professional, diverse, and responsive workforce.
- Promote professional growth and development opportunities through improved employee recruitment, selection, retention, and better training.
- Assistance with reporting and compliance developments.
- Maintain public safety!

GF: 122-NORTH TRANSFER STATION



GF: 123-SOLID WASTE TRANSFER STATION



### Significant Budget Changes and Comments

#### Revenue (Both Transfer Stations)

- In addition to fees revenue, the net portion of the transfer station expenses is covered through a transfer of funds from Finley Buttes License fees.

#### Solid Waste Transfer Station

- \$ 21,000 increase due to volume significantly raised rates for landfill fees
- \$7,000 increase in vehicle & equipment maintenance and fuel for newly acquired Public Works Administration fleet vehicles

- The largest driver of the personnel service increase over the current budget is the increased contribution rate to the defined benefit pension plan.

### North Transfer Station

- \$ 38,000 increase due to volume and significantly raised rates for landfill fees
- \$ 36,000 increase for hazardous household waste collection event

### Capital Outlay

- \$ 120,750 Scales and installation at the Solid Waste Transfer Station
- \$ 91,425 Scales and installation at the North Transfer Station
- \$ 16,500 40 Yard waste containers

#### 101-122 NORTH TRANSFER STATION

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL YTD	AMENDED BUDGET	FY2025 BUDGET - PROPOSED	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
<b>Revenues</b>						
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$23,710	\$26,050	\$23,405	\$22,000	\$32,000	45%
OTHER REVENUE SOURCES	\$18,873	\$15,851	\$12,912	\$750	\$19,750	2,533%
INTERFUND TRANSFERS	–	–	\$59,000	\$59,000	\$216,435	267%
<b>REVENUES TOTAL</b>	<b>\$42,583</b>	<b>\$41,901</b>	<b>\$95,316</b>	<b>\$81,750</b>	<b>\$268,185</b>	<b>228%</b>
<b>Expenses</b>						
MATERIALS & SERVICES	\$38,881	\$42,664	\$96,733	\$63,343	\$140,477	122%
PERSONNEL SERVICES	\$11,596	\$16,056	\$15,344	\$18,436	\$19,614	6%
CAPITAL OUTLAY	–	–	–	–	\$107,925	–
<b>EXPENSES TOTAL</b>	<b>\$50,476</b>	<b>\$58,720</b>	<b>\$112,077</b>	<b>\$81,779</b>	<b>\$268,016</b>	<b>228%</b>

#### 101-123 SOLID WASTE TRANSFER STATION

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL YTD	AMENDED BUDGET	FY2025 BUDGET - PROPOSED	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
<b>Revenues</b>						
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$34,286	\$33,138	\$19,387	\$34,000	\$34,000	0%
OTHER REVENUE SOURCES	\$17,461	\$14,759	\$3,265	\$1,500	\$16,500	1,000%
INTERFUND TRANSFERS	–	–	\$28,400	\$28,400	\$161,512	469%
<b>REVENUES TOTAL</b>	<b>\$51,747</b>	<b>\$47,897</b>	<b>\$51,052</b>	<b>\$63,900</b>	<b>\$212,012</b>	<b>232%</b>
<b>Expenses</b>						
MATERIALS & SERVICES	\$54,766	\$62,517	\$66,266	\$45,360	\$71,361	57%
PERSONNEL SERVICES	\$11,212	\$16,704	\$15,527	\$18,551	\$19,731	6%
CAPITAL OUTLAY	–	\$96,295	\$108	\$0	\$120,750	–
<b>EXPENSES TOTAL</b>	<b>\$65,978</b>	<b>\$175,516</b>	<b>\$81,901</b>	<b>\$63,911</b>	<b>\$211,842</b>	<b>231%</b>



# Department Budgets

FY2024-25 Proposed Budget

## Fund: 101 Dept: 128

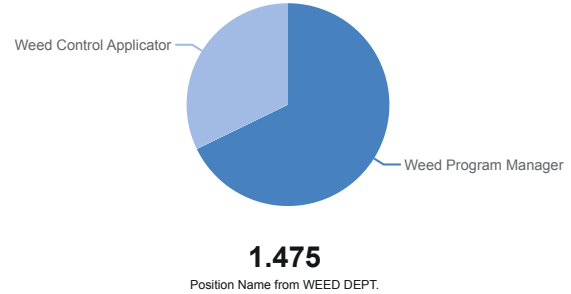
### Weed Department

Currently, the Weed Department is spending an exorbitant amount of time dealing with energy entities and noxious weed issues. At the same time, the Road Department has committed to 100% roadside spraying on the Road Right of Ways. The City of Heppner, City of Boardman, and the Army Corps of Engineers have all asked the Weed Department for contract spraying.

For the upcoming FY24-25 year, the weed department is growing rapidly, and the costs reflect the addition of four new spraying contracts, including a \$38,000 contract with the Army Corps of Engineers. Prescriptive Goat Grazing at \$30,000 shows the largest increase and will be reimbursed as it will be subcontracted.

The purchases of new vehicle equipment, hiring more staff, more training, and adding more software and technical devices to assist with mapping and reporting. Included in the budget are devices such as an iPad for mapping, equipment for more contract work to be done throughout the year and some in travel expenses as we will be attending extra meetings this year. While the Weed Department will be incurring revenues to offset some of these expenditures this budget reflects the increase in job demand for 2025 and added expenses associated with this Department.

#### GF: 128-WEED DEPARTMENT



## Significant Budget Changes and Comments

### General

- \$ 29,000 increase in Materials and Services (Contracted Services) for prescriptive goat grazing (reimbursed through the Army Corps of Engineers)

### Capital Outlay

- \$115,000 Weed apparatus

#### 101-128 WEED DEPARTMENT

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL YTD	AMENDED BUDGET	FY2025 BUDGET - PROPOSED	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
Revenues						
FEDERAL, STATE, & LOCAL	-	-	-	\$0	\$12,712	-



	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL YTD	AMENDED BUDGET	FY2025 BUDGET - PROPOSED	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	–	–	\$17,731	\$35,000	\$74,440	113%
OTHER REVENUE SOURCES	\$38,481	\$33,223	\$3,357	\$0	\$0	–
REVENUES TOTAL	\$38,481	\$33,223	\$21,088	\$35,000	\$87,152	149%
<b>Expenses</b>						
MATERIALS & SERVICES	\$9,242	\$11,225	\$27,865	\$31,902	\$70,212	120%
PERSONNEL SERVICES	\$107,265	\$146,312	\$116,650	\$147,271	\$176,247	20%
CAPITAL OUTLAY	–	\$5,998	–	–	\$115,000	–
INTERFUND TRANSFERS	\$5,000	\$5,000	–	\$0	\$0	–
EXPENSES TOTAL	\$121,507	\$168,535	\$144,515	\$179,173	\$361,459	102%

Fund: 224 Dept: N/A

Weed Equipment Reserve

This fund is for the accumulation of funds to utilize for future equipment purchases. This will be primarily funded through a portion of contract revenues generated by the Weed Department.

224: Weed Equipment Reserve

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL YTD	AMENDED BUDGET	FY2025 BUDGET - PROPOSED	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
Revenues						
BEGINNING FUND BALANCE	\$20,789	\$25,943	\$31,884	\$45,865	\$0	-100%
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	-	-	-	-	\$52,300	-
OTHER REVENUE SOURCES	\$154	\$941	\$397	\$400	\$0	-100%
INTERFUND TRANSFERS	\$5,000	\$5,000	\$163,735	\$163,735	\$0	-100%
REVENUES TOTAL	\$25,943	\$31,884	\$196,016	\$210,000	\$52,300	-75%
Expenses						
CAPITAL OUTLAY	-	-	\$209,766	\$210,000	\$0	-100%
RESERVE FOR FUTURE EXPENDITURES	-	-	-	-	\$52,300	-
EXPENSES TOTAL	-	-	\$209,766	\$210,000	\$52,300	-75%



# Department Budgets

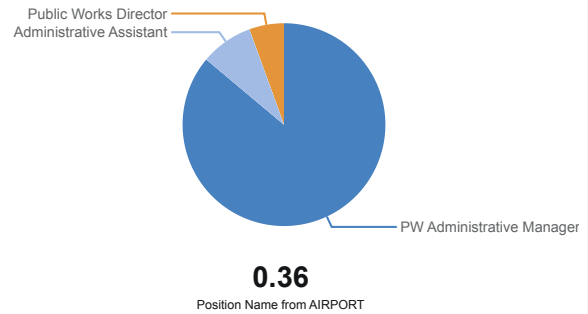
FY2024-25 Proposed Budget

## Fund: 205 Dept: 250

### Airport

The airport has been a base for agricultural spraying operators for many years, in addition to accommodating general aviation, business, Medical and charter activities. The airport currently accommodates locally based single engine aircraft, including two turbine powered agricultural aircraft. In addition to local aircraft, the airport accommodates intermediate general aviation, business aviation, including turboprop, business jet and helicopter operations. Looking for opportunities to incorporate drones, electric Vertical Take-Off and Landing (eVTOL) aircraft, and other vehicles into their operations. Morrow County has been owner of the airport since 1960.

#### FUND: 205-AIRPORT



## Significant Budget Changes and Comments

### General

- There are no major capital improvement projects expected to occur in FY2025 which is the cause for the significant decline in revenues and expenditures in FY2025

### Capital Outlay

- \$ 4,500 for UAS/Drone storage development; This project will provide test pads and storage of unmanned aircraft systems and will be phased in with one site per year for the next five years.

#### 205: Airport

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL YTD	AMENDED BUDGET	FY2025 BUDGET - PROPOSED	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
<b>Revenues</b>						
BEGINNING FUND BALANCE	\$142,942	\$130,656	\$212,904	\$200,000	\$125,000	-37%
FEDERAL, STATE, & LOCAL	\$650,644	\$215,420	\$1,350,587	\$1,243,682	\$0	-100%
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$76,589	\$68,846	\$54,328	\$65,731	\$70,654	7%
OTHER REVENUE SOURCES	\$3,761	\$6,285	\$4,982	\$200	\$34,896	17,348%
INTERFUND TRANSFERS	\$38,406	\$38,406	\$191,616	\$191,616	\$0	-100%
<b>REVENUES TOTAL</b>	<b>\$912,341</b>	<b>\$459,612</b>	<b>\$1,814,417</b>	<b>\$1,701,229</b>	<b>\$230,550</b>	<b>-86%</b>
<b>Expenses</b>						
MATERIALS & SERVICES	\$91,482	\$72,559	\$58,945	\$105,250	\$107,387	2%
PERSONNEL SERVICES	-	-	\$37,334	\$48,728	\$58,894	21%
CAPITAL OUTLAY	\$690,203	\$174,149	\$1,443,965	\$1,322,055	\$4,500	-100%
OPERATING CONTINGENCY	-	-	-	\$186,064	\$14,135	-92%
UNAPPROPRIATED ENDING FUND BALANCE	-	-	-	\$39,132	\$45,634	17%
<b>EXPENSES TOTAL</b>	<b>\$781,685</b>	<b>\$246,708</b>	<b>\$1,540,244</b>	<b>\$1,701,229</b>	<b>\$230,550</b>	<b>-86%</b>



## Department Budgets

FY2024-25 Proposed Budget

### Fund: 202 Dept: 220

#### Road Department

##### The Road Department Mission Statement:

It is the intention of the Morrow County Road Department to maintain all Morrow County roads as the safest and most efficient routes of travel possible. We will at all times be good stewards of the tax payer's dollars. We will always attempt to serve the public with a courteous and helpful attitude. We will constantly strive to improve our work and maintain an efficient, effective operation. We will maintain a work ethic which will advertise our County in a good light and give a positive image to everyone. We will consider the road in front of everyone's home as important as the road in front of our home. We will always work with other departments for the common good. We will not prioritize needs by personal prejudice or self-motivation, but rather by sound decision making from available facts and resources.

**Morrow County Road Department maintains over 950 miles of road throughout the county.**

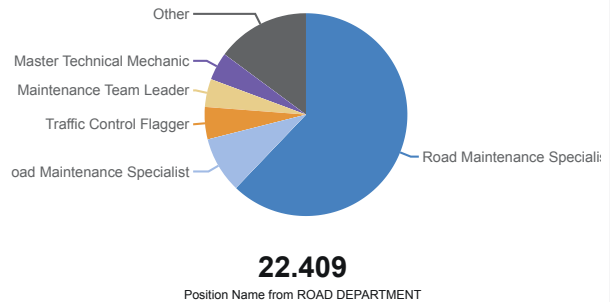
**Capital Project:** Over the next fiscal year, we plan on completing 3 capital improvement projects, that will be just over 3 miles long. The projects include widening road surfaces, improving subgrades and drainage, new pavement and chip seal wear surfaces, and updated signage. These improvements will achieve additional miles of safe routes for the motoring public and help reach our goal in providing well maintained roads to our paved road system.

**Equipment Purchases and Repair:** This fiscal year the Road Department is focusing big on replacing the vehicle fleet. Many of the vehicles are over twenty years old and spend a lot of time in the shop with repairs. The Road Department is also looking to replace dump trucks and rollers to help achieve our project list for this upcoming fiscal year.

The team in the shop consists of 2 members that maintain over 50 pieces of equipment. They plan to evaluate and maintain vehicles and equipment regularly, conduct safety inspections and provide preventive maintenance services.

**Road Maintenance Projects:** This fiscal year road maintenance schedule is to chip around 30 miles of road surface, to help improve road surface and to prolong the life of the road. The crew will be servicing, repairing, installing and removing road signs throughout the Morrow County, fixing potholes, guardrail, ditch work along roadways, replacing and installing new culvert for better drainage around the county, remove trees and brush for

FUND: 202-ROAD DEPARTMENT



better visibility, work with the Weed Department to minimize the weed problem throughout the county, and snow and ice control during the winter months.

**Bridge Improvement Reserves:** In FY2024 a reserve was established to accumulate funding for the repair and replaces of County bridgets. At that time, the stated plan was to add \$ 500,000 to the reserve each year until there was \$2.5 million in funding available. At that point, these funds would be utilized for replacement or repairs as needed in conjunction with any grant funding that is identified or made available. While preparing the FY2025 budget, it was determined that there were adequate funds to fund the entire reserve amount in FY2025. The funding came from Enterprize Zone distributions tha were made to the County in FY2024. This budget includes a transfer of an additional \$2.0 million in CREZ funds from the CIP fund (funds in the CIP fund were replaced with General Fund transfers). It is also budgeted to complete a bridge master plan in FY2025; \$60,000 was deducted from the total reserve amount to fund this study. The total remaining bridge reserve in the Road fund will be \$2.94 million at the end of FY2025.

## Significant Budget Changes and Comments

### Revenue

- Aside from the state highway tax and other revenues restricted solely for use on County roads and bridgets, additional funding for Road Department Operations comes from a number of sources. It is important to note that the County cannot use property tax revenue for the maintenance and improvement of County roads and bridges; this limits the revenues that are available to use for funding. Historically, SIP revenue was used as a primary operating revenue for this department, however, one must remember that upon expiration of the underlying SIP agreement, that revenue will beging coming in as property tax revenue thus restricting its use for roads. For this reason, during the budgeting process, there was a concerted effort and minimizing SIP revenue used to fund the department as it is not a viable long term strategy. That being said, there is about \$971,598 is SIP revenue that are budgeted to use on roads due to a lack of other available revenue sources.
- Another pimary source of funding are the fees left over after the transfer station costs are covered by the Finley Buttes License Fee revenue. This is a solid long term and ongoing source of revenue (for as long as the landfill operates) that can be utilized for roads. The total amount supporting the Road Department in FY2025 is \$3.147 million.

### Capital Outlay

- \$ 367,000 Paving: Liberty School
- \$ 225,000 Paving: East Oregon Avenue
- \$ 12,500 Automatic gate for laydown yard

#### 202: Road Department

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL YTD	AMENDED BUDGET	FY2025 BUDGET - PROPOSED	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
<b>Revenues</b>						
BEGINNING FUND BALANCE	\$2,677,192	\$2,747,664	\$3,701,459	\$2,900,000	\$2,150,000	-26%
FEDERAL, STATE, & LOCAL	\$2,560,720	\$2,199,592	\$2,414,736	\$2,303,078	\$2,980,839	29%
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$37,299	\$188,737	\$1,219,662	\$27,200	\$27,200	0%
OTHER REVENUE SOURCES	\$205,075	\$649,949	\$111,394	\$166,901	\$192,901	16%
INTERFUND TRANSFERS	\$5,527,333	\$4,065,979	\$4,283,278	\$4,283,278	\$6,118,651	43%
<b>REVENUES TOTAL</b>	<b>\$11,007,619</b>	<b>\$9,851,920</b>	<b>\$11,730,529</b>	<b>\$9,680,457</b>	<b>\$11,469,591</b>	<b>18%</b>
<b>Expenses</b>						
MATERIALS & SERVICES	\$5,164,598	\$3,512,423	\$2,102,904	\$2,493,000	\$3,477,684	39%
PERSONNEL SERVICES	\$2,066,557	\$2,038,151	\$1,650,961	\$2,393,448	\$2,629,353	10%
CAPITAL OUTLAY	\$53,777	\$164,887	\$1,126,406	\$2,492,985	\$604,500	-76%
INTERFUND TRANSFERS	\$1,055,000	\$435,000	–	\$0	\$0	–
OPERATING CONTINGENCY	–	–	–	\$1,297,209	\$557,030	-57%
RESERVE FOR FUTURE EXPENDITURES	–	–	–	\$500,000	\$2,940,000	488%

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL YTD	AMENDED BUDGET	FY2025 BUDGET - PROPOSED	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
UNAPPROPRIATED ENDING FUND BALANCE	-	-	-	\$503,815	\$1,261,024	150%
EXPENSES TOTAL	\$8,339,932	\$6,150,461	\$4,880,271	\$9,680,457	\$11,469,591	18%

Fund: 201 Dept: 220

Road Equipment Reserve

This fund is used for the accumulation and acquisition of new and replacement equipment for the road department.

Significant Budget Changes and Comments

Cost	Equipment
\$ 815,000	Dump truck sander/plow combo; qty 1 - Carryover for order placed for FY2024 that has been delayed
106,000	F-550 Snow Plow/Tilt Flatbed
125,000	Rubber Tire Roller
149,300	Replace two flagging trucks
159,000	F-150 Blade pickup (qty 2) & Pilot pickup (qty 1)
67,662	F-150 Crew Cab; Maintenance Operations Manager
42,098	Grader Lease Payment
\$ 1,464,060	

201: Road Equipment Reserve

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL YTD	AMENDED BUDGET	FY2025 BUDGET - PROPOSED	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
Revenues						
BEGINNING FUND BALANCE	\$337,207	\$883,669	\$611,382	\$585,849	\$406,000	-31%
OTHER REVENUE SOURCES	\$4,970	\$32,108	\$14,838	\$8,500	\$8,500	0%
INTERFUND TRANSFERS	\$1,230,000	\$586,556	\$1,663,914	\$1,663,914	\$1,049,561	-37%
REVENUES TOTAL	\$1,572,177	\$1,502,333	\$2,290,134	\$2,258,263	\$1,464,061	-35%
Expenses						
CAPITAL OUTLAY	\$688,507	\$890,951	\$1,696,013	\$2,258,263	\$1,421,962	-37%
DEBT SERVICE	-	-	\$5,383	-	\$42,098	-
EXPENSES TOTAL	\$688,507	\$890,951	\$1,701,396	\$2,258,263	\$1,464,060	-35%

Fund: 203 Dept: N/A

Finley Butte Road Fund

This fund is reserved for improvments and maintenance for a section of highway to the Finley Butte Landfill. There are no significant maintenance activities planned for FY2025. Only a small amount of the balance is budgeted as a contingency.

203: FINLEY BUTTE ROAD FUND

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL YTD	AMENDED BUDGET	FY2025 BUDGET - PROPOSED	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
Revenues						
BEGINNING FUND BALANCE	\$1,464,028	\$508,467	\$1,024,613	\$917,000	\$2,000,000	118%
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS						
3-40-5030 - MISC FEES	-	\$98,027	-	-	-	-
3-40-5045 - LANDFILL FEES	\$439,923	\$394,415	\$373,609	\$385,000	\$400,000	4%
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS TOTAL	\$439,923	\$492,442	\$373,609	\$385,000	\$400,000	4%
OTHER REVENUE SOURCES	\$10,791	\$23,704	\$23,370	\$9,000	\$23,000	156%
REVENUES TOTAL	\$1,914,742	\$1,024,613	\$1,421,591	\$1,311,000	\$2,423,000	85%
Expenses						
MATERIALS & SERVICES	-	-	-	\$100,000	\$100,000	0%
INTERFUND TRANSFERS	\$1,406,275	-	-	\$0	\$0	-
RESERVE FOR FUTURE EXPENDITURES	-	-	-	-	\$2,323,000	-
UNAPPROPRIATED ENDING FUND BALANCE	-	-	-	\$1,211,000	\$0	-100%
EXPENSES TOTAL	\$1,406,275	-	-	\$1,311,000	\$2,423,000	85%



# Health & Human Services

FY2024-25 Proposed Budget







## Department Budgets

FY2024-25 Proposed Budget

### Fund: 101 Dept: 106

#### Veterans' Services

General Fund Dept 106 budgets and accounts for the County's Veterans activities. This Department is largely supported by state lottery funds through Oregon Department of Veterans Affairs (ODVA) in order to provide essential ongoing assistance for County Veterans Service programs across the state. Last fiscal year funding for Morrow County was \$84,943 (paid quarterly in the amount of \$21,236). Morrow County contributes the remaining funding for this department. As county budget timing is not aligned with the state, it's impossible to determine ODVA funding, however there is usually a slight increase from year to year. Additional outreach specific funding may be available by applying through ODVA, if available (Suicide Awareness, Veteran Homelessness or other program focus). Traditionally, the funds are limited to an amount less than \$5,000.00. The \$4,000 noted on the budget proposal, is a place holder, should funds become available.

We continue to effectively manage an increasing caseload and provide accurate recordkeeping information, conduct established outreach efforts and explore new outreach opportunities.

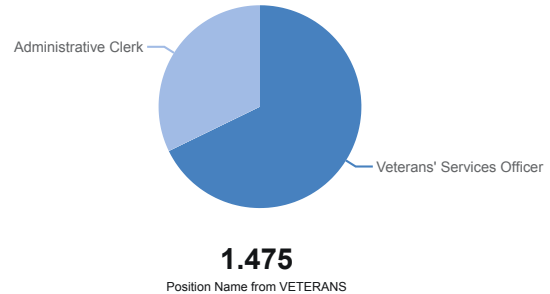
#### Morrow County Veterans Services goals are aligned with State and Federal objectives:

- Offer quality and timely service to Veterans and Veteran families.
- Increase services to Veterans and Veterans families.
- Increase the number of Veterans (and their families) served.

#### Department Overview

Morrow County Veterans Services assists veterans of peacetime and wartime periods, each with unique concerns. Veterans disability claims vary in complexity, especially those that involve multiple medical issues. Our ageing veteran cases are often more complicated and require additional time to gather evidence, develop claim strategy and coordinate assistance. Substantial benefit changes can be confusing for veterans as well as private health care providers who serve veterans. VA laws and processes are being updated, including veterans benefits, claims adjudication, and VA Health Care operations and programs. Accurate information and timely services are vital to program success. COVID has brought many changes to all aspects of Veterans Services. A number professional contacts in key positions have retired, or moved on, creating challenges and opportunities.

#### GF: 106-VETERANS' SERVICES



Veterans programs and benefits evolve as laws change. Operation of this department is largely driven by the Veterans Benefits Administration (VBA), Oregon Department of Veterans Affairs (ODVA), VA Health Administration (VHA) and National Cemetery Administration. Veterans Benefits Administration (VBA) is responsible for administering the department's programs that provide financial and other forms of assistance to veterans, their dependents, and survivors.

## Training & Accreditation

Oregon Department of Veterans Affairs (ODVA) provides Veterans Service Officer (VSO) and Office Administration support training and accreditation as well as funding. ODVA works with National Veterans Services Legal Services Program (NVLSP) for ongoing virtual trainings for Veterans Services Representatives (aka VSOs). ODVA Training consists of bi-monthly meetings, quarterly trainings, twice yearly regional trainings and an Annual Statewide Conference (5 days). In addition ODVA works with NVLSP to provide training webinars. Annual and ongoing Federal training through VBA and VHA are held virtually or in person. Annual training and accreditation is also provided by (NACVSO) National Association of Veterans County Veterans Service Officers.

## Outreach

We work to increase VA benefit awareness through coordination with other agencies that provide services to veterans and veteran families. In 2019 we established a Community Resource Roundtable Partnership Network. We've held in person Round Table events before COVID, then virtually from 2020 to current. This network of community partners shares resource information, updates in programs and identified a need for the development of an "Emergency Resource Guide" for veterans, as well as the general public. The guide is available in English and Spanish. (updated annually). We utilize printed media, social media, and partner with Morrow County Transportation, Community Counseling Solutions and others to share information about Veterans benefits and resources. We annually send out a door to door mailer which results in increasing our contacts and caseload. We work with our community partners to sponsor Veterans meals at local senior centers, along with participation in annual community events such as Suicide Awareness events the local High School Veterans Day Programs.

Current veterans served by this office as of 3/14/2024 is 762. An increase of 23 over 2023.

## Significant Budget Changes and Comments

- 37% increase in Personnel Services is driven primarily by the increase in the defined benefit pension plan contribution rate and the COLA and step increase for wages and salaries
- 16% increase in Materials & Services is due to allocated software expenditures and allocated insurance expenditures.

### 101-106 VETERANS' SERVICES

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL YTD	AMENDED BUDGET	FY2025 BUDGET - PROPOSED	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
<b>Revenues</b>						
FEDERAL, STATE, & LOCAL	\$81,736	\$85,736	\$42,472	\$85,736	\$88,943	4%
OTHER REVENUE SOURCES	\$4,000	\$39	\$0	\$0	\$0	–
REVENUES TOTAL	<b>\$85,736</b>	<b>\$85,775</b>	<b>\$42,472</b>	<b>\$85,736</b>	<b>\$88,943</b>	<b>4%</b>
<b>Expenses</b>						
MATERIALS & SERVICES	\$23,468	\$12,566	\$11,021	\$25,420	\$29,454	16%
PERSONNEL SERVICES	\$102,781	\$99,953	\$115,115	\$117,124	\$160,666	37%
EXPENSES TOTAL	<b>\$126,248</b>	<b>\$112,519</b>	<b>\$126,137</b>	<b>\$142,544</b>	<b>\$190,120</b>	<b>33%</b>



# Department Budgets

FY2024-25 Proposed Budget

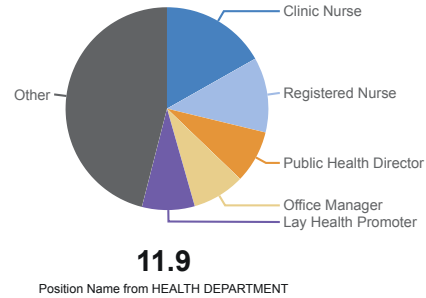
## Fund: 101 Dept: 114

### Public Health

#### Mission Statement

Morrow County Public Health: Building healthier individuals, families, and communities where they live, learn, work, and play through information, advocacy, and services.

GF: 114-PUBLIC HEALTH



Following the emergency declaration due to nitrate contamination in private wells within the LUBGWMA region of Morrow County, Public Health assumed the role of ensuring that affected residents have access to clean drinking water. This was achieved by entering into contracts with water delivery companies, a cost that is accounted for in the Public Health Budget for FY25.

There has been an increase in the funds allocated to Public Health for contracting with Umatilla County to cover the expenses of Environmental Health Services.

The Public Health budget for FY25 will show a significant rise due to the integration of Mental Health Services, which were previously accounted for in the non-departmental budget, now being contracted through Public Health. The County has contraction for the provision of Mental Health services to Community Counselling solutions.

Additionally, the Public Health budget for FY25 includes a new shared communications role via the CLHO.

Umatilla County has suggested a collaborative role between Morrow and Umatilla Counties for Nurse Home Visiting services (Nurse Family Partnership). Under this proposal, they would hire for the position and invoice Morrow County for the services rendered to families in need across Morrow County. This arrangement would address a longstanding vacancy that has been challenging to fill.

#### 101-114 PUBLIC HEALTH

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL YTD	AMENDED BUDGET	FY2025 BUDGET - PROPOSED	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
<b>Revenues</b>						
FEDERAL, STATE, & LOCAL	\$390,222	\$667,759	\$1,936,531	\$1,818,887	\$3,461,147	90%
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$192,188	\$112,884	\$111,623	\$372,350	\$55,000	-85%
OTHER REVENUE SOURCES	\$10,753	\$35,044	\$14,118	\$0	\$12,000	-
<b>REVENUES TOTAL</b>	<b>\$593,162</b>	<b>\$815,687</b>	<b>\$2,062,272</b>	<b>\$2,191,237</b>	<b>\$3,528,147</b>	<b>61%</b>
<b>Expenses</b>						
MATERIALS & SERVICES	\$587,509	\$292,243	\$1,135,782	\$2,023,880	\$2,260,006	12%
PERSONNEL SERVICES	\$826,781	\$748,826	\$645,455	\$1,240,578	\$1,340,208	8%
CAPITAL OUTLAY	\$125	\$5,940	-	\$0	\$0	-
SPECIAL PAYMENTS	-	\$28,115	\$13,002	-	\$10,000	-

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL YTD	AMENDED BUDGET	FY2025 BUDGET - PROPOSED	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
EXPENSES TOTAL	\$1,414,415	\$1,075,123	\$1,794,240	\$3,264,458	\$3,610,214	11%



# Department Budgets

FY2024-25 Proposed Budget

Fund: 101 Dept: 132  
Emergency Medical  
Services

101-132 EMERGENCY MEDICAL SERVICES

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL YTD	AMENDED BUDGET	FY2025 BUDGET - PROPOSED	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
Revenues						
OTHER REVENUE SOURCES	-	-	-	-	\$0	-
REVENUES TOTAL	-	-	-	-	\$0	-
Expenses						
MATERIALS & SERVICES	-	-	-	-	\$1,500,000	-
EXPENSES TOTAL	-	-	-	-	\$1,500,000	-



# Public Safety & Community Justice

FY2024-25 Proposed Budget





# Department Budgets

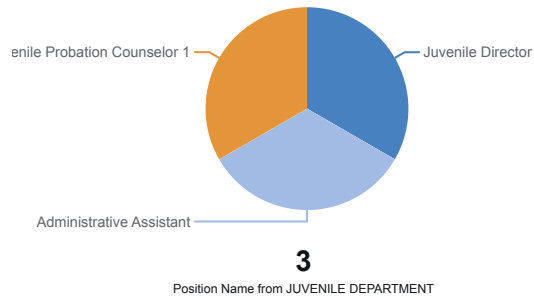
FY2024-25 Proposed Budget

## Fund: 101 Dept: 112

### Juvenile Department

The Juvenile Department's mission is to provide community safety, accountability of youth, reducing juvenile crime and honor the diversity of the people and cultures in each of our communities. There are no significant changes to this years budget.

#### GF: 112-JUVENILE



The Juvenile Department processes delinquency referrals from law enforcement on youth who are alleged to have committed a criminal act. We work with the District Attorney, youth, family and victims to ensure a fair and impartial process. We supervise youth and connect them with community partners to address at risk behaviors to prevent them from further penetration into the juvenile justice system.

We receive revenue from Oregon Youth Authority and Oregon Department of Education to help support accountability programs as well as prevention services. Our goal is to work with community partners to develop more prevention services throughout the County. We also receive funding for automatic record expungement.

### Significant Budget Changes and Comments

- No capital outlay planned for FY2025
- 27% increase in Special Payments; these are subgrants of grant funds to outside entities. This increase reflects additional grant revenue from the Juvenile Crime Prevention Grant.

#### 101-112 JUVENILE DEPARTMENT

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL YTD	AMENDED BUDGET	FY2025 BUDGET - PROPOSED	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
<b>Revenues</b>						
FEDERAL, STATE, & LOCAL	\$62,988	\$81,006	\$10,782	\$57,334	\$70,106	22%
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$8,680	\$4,543	\$5,059	\$1,500	\$1,500	0%
OTHER REVENUE SOURCES	\$51,728	\$11,899	\$250	\$13,700	\$13,700	0%
INTERFUND TRANSFERS	–	\$29,070	\$39,000	\$39,000	\$0	-100%
REVENUES TOTAL	<b>\$123,396</b>	<b>\$126,518</b>	<b>\$55,091</b>	<b>\$111,534</b>	<b>\$85,306</b>	<b>-24%</b>
<b>Expenses</b>						
MATERIALS & SERVICES	\$30,851	\$89,751	\$29,930	\$87,290	\$91,664	5%
PERSONNEL SERVICES	\$260,005	\$279,263	\$262,016	\$317,708	\$364,898	15%
CAPITAL OUTLAY	–	\$29,070	\$42,417	\$50,000	\$0	-100%
SPECIAL PAYMENTS	\$2,139	\$32,462	\$461	\$28,850	\$36,500	27%
EXPENSES TOTAL	<b>\$292,995</b>	<b>\$430,546</b>	<b>\$334,823</b>	<b>\$483,848</b>	<b>\$493,062</b>	<b>2%</b>

## Fund: 204 Dept: N/A

### LPSCC

This fund was established in FY2024 due to several streams of funding that were dedicated, or restricted, for use by the Local Public Safety Coordinating Council. All funds are restricted for this purpose.

The Local Public Safety Coordinating Council (LPSCC) plays a crucial role in the fabric of community safety and justice administration within Oregon. Established under ORS 423.560, the LPSCC is tasked with the coordination of local criminal justice policies and planning. It serves as a collaborative body that brings together key stakeholders from various sectors, including law enforcement, judicial representatives, and community leaders, to develop and recommend comprehensive strategies for the use of state and county resources. This ensures a unified approach to supervising local offenders and addressing systemic issues within the criminal justice system. The LPSCC's purpose is to foster communication, streamline operations, and enhance the effectiveness of public safety measures, ultimately contributing to the well-being and security of the community it serves.

#### 204: Local Public Safety Coordinating Council (LPSCC)

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL YTD	AMENDED BUDGET	FY2025 BUDGET - PROPOSED	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
<b>Revenues</b>						
BEGINNING FUND BALANCE	\$66,158	\$66,158	\$62,271	\$39,000	\$20,000	-49%
FEDERAL, STATE, & LOCAL	–	\$25,183	\$4,000	\$51,750	\$8,000	-85%
INTERFUND TRANSFERS	–	–	\$22,000	\$22,000	\$0	-100%
REVENUES TOTAL	\$66,158	\$91,341	\$88,271	\$112,750	\$28,000	-75%
<b>Expenses</b>						
MATERIALS & SERVICES	–	–	\$17,250	\$29,750	\$28,000	-6%
INTERFUND TRANSFERS	–	\$29,070	\$39,000	\$39,000	\$0	-100%
OPERATING CONTINGENCY	–	–	–	\$44,000	\$0	-100%
EXPENSES TOTAL	–	\$29,070	\$56,250	\$112,750	\$28,000	-75%





# Department Budgets

FY2024-25 Proposed Budget

## Fund: 101 Dept: 109

### Justice Court

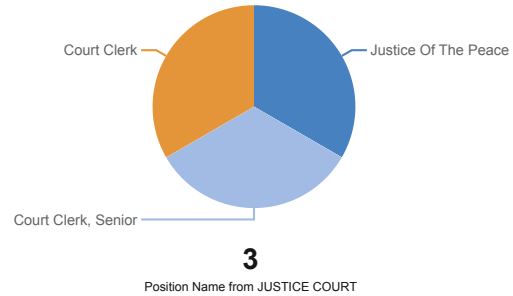
General Fund Dept 109 budgets and accounts for the County's Justice Court operations.

Justice courts have jurisdiction within their county, concurrent with the circuit court, in all criminal prosecutions, except felony trials. Actions at law in justice courts are conducted using the mode of proceeding and rules of evidence similar to those used in the circuit courts, except where otherwise specifically provided.

Justice courts have jurisdiction over traffic, boating, wildlife and other violations occurring in their county. Justices of the peace, can also perform weddings.

The justice court has small claims civil jurisdiction where the money or damages claimed do not exceed \$10,000, except in actions involving title to real property, false imprisonment, libel, slander or malicious prosecution.

GF: 109-JUSTICE COURT



## Significant Budget Changes and Comments

- Personnel Services increase over prior year is primarily due to the increase in defined benefit pension plan contribution rate.

### 101-109: Justice Court

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL YTD	AMENDED BUDGET	FY2025 BUDGET - PROPOSED	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
<b>Revenues</b>						
FEDERAL, STATE, & LOCAL	\$2,099	\$1,431	\$1,498	\$1,501	\$1,501	0%
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$232,117	\$152,319	\$134,215	\$183,000	\$181,000	-1%
OTHER REVENUE SOURCES	\$17,907	\$14,198	\$18,986	\$15,000	\$15,000	0%
REVENUES TOTAL	\$252,123	\$167,948	\$154,698	\$199,501	\$197,501	-1%
<b>Expenses</b>						
MATERIALS & SERVICES	\$40,818	\$39,348	\$48,996	\$92,340	\$103,447	12%
PERSONNEL SERVICES	\$261,927	\$287,823	\$277,608	\$333,841	\$407,701	22%
SPECIAL PAYMENTS	–	\$0	\$220	–	\$0	–
EXPENSES TOTAL	\$302,745	\$327,171	\$326,824	\$426,181	\$511,148	20%

Fund: 231 Dept: N/A

Bails & Fines

This fund is being evaluated for removal or consolidation. It only serves as a "clearing fund" where revenues from the Justice Court are recorded, then, those revenueus are all dispersed throught the County and State agencies.

231: BAILS & FINES

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL YTD	AMENDED BUDGET	FY2025 BUDGET - PROPOSED	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
Revenues						
BEGINNING FUND BALANCE	\$19,324	\$18,503	\$20,014	\$40,000	\$20,000	-50%
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$383,713	\$274,540	\$263,560	\$500,000	\$300,000	-40%
OTHER REVENUE SOURCES	-	-	-\$65	-	\$0	-
REVENUES TOTAL	\$403,037	\$293,043	\$283,509	\$540,000	\$320,000	-41%
Expenses						
MATERIALS & SERVICES	-	\$5,864	\$1,407	-	\$0	-
SPECIAL PAYMENTS	\$384,534	\$267,165	\$230,015	\$540,000	\$320,000	-41%
EXPENSES TOTAL	\$384,534	\$273,029	\$231,422	\$540,000	\$320,000	-41%



# Department Budgets

FY2024-25 Proposed Budget

## Fund: 101 Dept: 111

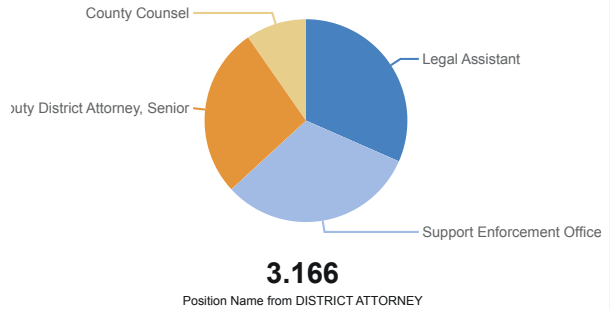
### District Attorney

In Oregon, a District Attorney (DA) is an elected official who represents the public in criminal matters within their jurisdiction. Each of Oregon's 36 counties has its own DA who is responsible for filing criminal charges when warranted by law and available evidence. The role of a DA is to seek justice, which includes safeguarding the rights of both victims and defendants in criminal cases.

DAs in Oregon are also involved in enforcing child support orders, representing the community in juvenile matters, and conducting inquiries into the cause and manner of deaths. They are considered state officers, and while they are elected by the people of their respective counties, their salaries are paid by the state. Oregon DAs are required to stand for election every four years, ensuring they remain accountable to the public they serve.

The Oregon District Attorneys Association (ODAA) is a voluntary association that includes the DAs, deputy DAs, assistant attorneys general, and U.S. Attorneys serving in Oregon. The ODAA focuses on the pursuit of justice through education and advocacy

#### GF: 111-DISTRICT ATTORNEY



#### 101-111 DISTRICT ATTORNEY

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL YTD	AMENDED BUDGET	FY2025 BUDGET - PROPOSED	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
<b>Revenues</b>						
FEDERAL, STATE, & LOCAL	\$102,319	\$86,247	\$49,967	\$44,000	\$44,000	0%
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	–	\$157	\$80	–	\$0	–
OTHER REVENUE SOURCES	\$2,227	\$5,954	\$653	\$2,530	\$2,530	0%
REVENUES TOTAL	\$104,547	\$92,359	\$50,700	\$46,530	\$46,530	0%
<b>Expenses</b>						
MATERIALS & SERVICES	\$41,311	\$49,969	\$39,778	\$53,670	\$64,937	21%
PERSONNEL SERVICES	\$260,622	\$413,495	\$280,447	\$410,343	\$454,176	11%
SPECIAL PAYMENTS	–	–	\$0	–	\$0	–
EXPENSES TOTAL	\$301,932	\$463,464	\$320,225	\$464,013	\$519,113	12%

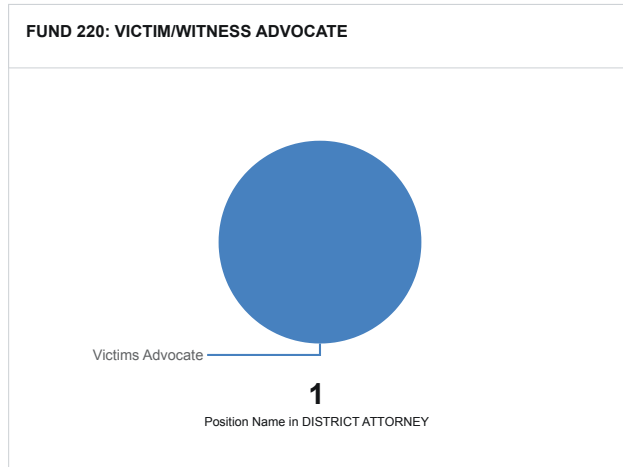
## Other Funds

The General Fund department is the primary operating department for the District Attorney's office. However, there are a number of other funds that are related to grants and other restricted revenues listed below.

### Fund: 220 Dept: N/A

#### Victim & Witness Advocate Fund

In this section, go into further detail about the data or media being shown. Think about how the visualizations help tell your story. You can make your content more accessible by choosing words and phrases you'd use when talking to a neighbor, using short sentences and avoiding jargon.



This fund is made up of the VOCA and the CFA grant. The VOCA pays for victim support for adult victims of crimes. It goes towards things like rent and emergency housing as well as gift/gas cards to help with travel expenses to and from court. It also pays for phone bills occasionally so victims can keep their cell phones paid up and operating which, in turn, helps us to stay in contact with them. In addition, it pays for trainings in various locations and all the travel and food expenses associated with these trainings.

The majority of the Victim's Advocate salary and personnel expenses are covered by this grant. Both VOCA and CFA cover salary and personnel expenses.

The CFA had some carryover from the last biennium. The plan is to use it to pay for a part-time assistant, pending approval for a new position.

Lastly, we sometimes have to pay for an interpreter for victim meetings. The grant does not cover for interpreters needed for Grand Jury, however. Those must be paid for out of the DA budget. Grant money cannot be used for prosecutorial functions.

## Significant Budget Changes and Comments

- In FY2024, this fund began receiving General Fund transfers to ensure that it and enough operating capital as well as sufficient contingencies and reserves. For FY2025,

#### 220: VICTIM & WITNESS ADVOCATE FUND

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL YTD	AMENDED BUDGET	FY2025 BUDGET - PROPOSED	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
<b>Revenues</b>						
BEGINNING FUND BALANCE	\$34,956	-\$10,648	\$19,041	\$38,457	\$36,000	-6%
FEDERAL, STATE, & LOCAL	\$72,655	\$141,541	\$56,716	\$105,969	\$114,457	8%
INTERFUND TRANSFERS	-	-	\$20,629	\$20,629	\$29,750	44%
REVENUES TOTAL	<b>\$107,612</b>	<b>\$130,892</b>	<b>\$96,387</b>	<b>\$165,055</b>	<b>\$180,207</b>	<b>9%</b>
<b>Expenses</b>						
MATERIALS & SERVICES	\$6,350	\$12,274	\$5,826	\$21,022	\$12,181	-42%
PERSONNEL SERVICES	\$85,047	\$99,577	\$89,843	\$108,034	\$131,175	21%
OPERATING CONTINGENCY	-	-	-	\$14,399	\$15,251	6%
UNAPPROPRIATED ENDING FUND BALANCE	-	-	-	\$21,600	\$21,600	0%
EXPENSES TOTAL	<b>\$91,398</b>	<b>\$111,851</b>	<b>\$95,669</b>	<b>\$165,055</b>	<b>\$180,207</b>	<b>9%</b>

### Fund: 223 Dept: N/A

#### CAMI Grant Fund

The CAMI Grant funds two major components: ther contract with Mt. Emily Safe Center and trainings related to Child Abuse. Mt. Emily Safe Center is a Child Advocacy Center in La Grande, OR where they do forensic interviews of children who have suffered various abuse.

The CAMI Grant funds this investigative expense and is related to the Multidisciplinary Team (MDT) which is made up of professionals from DHS, law enforcement, school administrators, and counselors to name a few. We meet once a month to review cases of child abuse or suspected child abuse in our county. The DA office

facilitates these meetings. The trainings are sometimes out of state and we may send multiple people from the MDT to a training, so it also covers food and lodging expenses.

There are a few other items the CAMI Grant funds. It covers a meal for a child victim when they go to Mt. Emily Safe Center and it also covers gas for the Victim Advocate vehicle when used to attend MDT meetings or transport children to Mt. Emily Safe Center.

223: CAMI Grant

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL YTD	AMENDED BUDGET	FY2025 BUDGET - PROPOSED	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
Revenues						
BEGINNING FUND BALANCE	\$47,216	\$36,242	\$29,608	\$30,000	\$9,088	-70%
FEDERAL, STATE, & LOCAL	\$21,084	\$22,990	\$20,069	\$29,160	\$41,008	41%
OTHER REVENUE SOURCES	\$258	\$1,094	\$426	\$250	\$250	0%
REVENUES TOTAL	\$68,558	\$60,326	\$50,103	\$59,410	\$50,346	-15%
Expenses						
MATERIALS & SERVICES	\$32,315	\$30,718	\$28,333	\$59,410	\$50,346	-15%
EXPENSES TOTAL	\$32,315	\$30,718	\$28,333	\$59,410	\$50,346	-15%

## Fund: 322 Dept: N/A

### Court Security

The Court Security Fund accounts for funds directed to specific uses by the Oregon legislature (ORS 1.182 Court Facilities Security Accounts) for court security. Funding for the Court Security Fund is through distributions from the State Court Facilities and Security Account and through an allocation of fines and fees collected by the County Justice Court. The moneys and interest in the fund are reserved for the purpose of providing security in buildings that contain state court or justice court facilities.

#### 322: Court Security

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL YTD	AMENDED BUDGET	FY2025 BUDGET - PROPOSED	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
<b>Revenues</b>						
BEGINNING FUND BALANCE	\$81,192	\$65,951	\$45,079	\$75,000	\$35,580	-53%
FEDERAL, STATE, & LOCAL	–	\$905	–	\$11,000	\$0	-100%
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$8,590	\$5,688	\$6,554	\$0	\$6,500	–
OTHER REVENUE SOURCES	\$523	\$1,970	\$944	\$1,500	\$750	-50%
REVENUES TOTAL	\$90,306	\$74,514	\$52,576	\$87,500	\$42,830	-51%
<b>Expenses</b>						
MATERIALS & SERVICES	\$24,355	\$29,436	\$9,935	\$87,000	\$42,830	-51%
CAPITAL OUTLAY	–	–	–	\$500	\$0	-100%
EXPENSES TOTAL	\$24,355	\$29,436	\$9,935	\$87,500	\$42,830	-51%

## Fund: 249 Dept: N/A

### MEDIATION & CONCILIATION FUND

This is a new special revenue fund for FY2025. Funding is distributed by the State for the State Courts to utilize for County paid mediation and conciliation services for domestic court cases. The County has been receiving this funding since 2011 but it had been recorded as revenue into the General Fund and was not tracked or kept segregated since it is a restricted revenue. There are no apparent records that any of the funds had ever been spent. For FY2025 this budget will establish the fund and then the total of payments received since 2011 will be transferred out of the General Fund.

#### 249: MEDIATION & CONCILIATION FUND

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL YTD	AMENDED BUDGET	FY2025 BUDGET - PROPOSED	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
<b>Revenues</b>						
BEGINNING FUND BALANCE	–	–	–	–	\$0	–
FEDERAL, STATE, & LOCAL	–	–	–	–	\$0	–
INTERFUND TRANSFERS	–	–	–	–	\$145,180	–
REVENUES TOTAL	–	–	–	–	\$145,180	–
<b>Expenses</b>						
MATERIALS & SERVICES	–	–	–	–	\$145,180	–
EXPENSES TOTAL	–	–	–	–	\$145,180	–

#### 218: ALCOHOL ENFORCEMENT FUND

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL YTD	AMENDED BUDGET	FY2025 BUDGET - PROPOSED	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
<b>Revenues</b>						
BEGINNING FUND BALANCE	\$21,785	\$20,533	\$19,979	\$20,775	\$19,000	-9%
OTHER REVENUE SOURCES	\$136	\$647	\$400	\$500	\$500	0%
REVENUES TOTAL	\$21,921	\$21,180	\$20,379	\$21,275	\$19,500	-8%
<b>Expenses</b>						
MATERIALS & SERVICES	\$1,388	\$1,201	\$945	\$21,275	\$19,500	-8%
UNAPPROPRIATED ENDING FUND BALANCE	–	–	–	–	\$0	–

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL YTD	AMENDED BUDGET	FY2025 BUDGET - PROPOSED	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
EXPENSES TOTAL	\$1,388	\$1,201	\$945	\$21,275	\$19,500	-8%

#### 234: DUI IMPACT FUND

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL YTD	AMENDED BUDGET	FY2025 BUDGET - PROPOSED	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
<b>Revenues</b>						
BEGINNING FUND BALANCE	\$29,651	\$29,843	\$30,821	\$29,890	\$31,500	5%
OTHER REVENUE SOURCES	\$192	\$977	\$631	\$400	\$400	0%
REVENUES TOTAL	\$29,843	\$30,821	\$31,451	\$30,290	\$31,900	5%
<b>Expenses</b>						
MATERIALS & SERVICES	-	-	-	\$30,290	\$31,900	5%
EXPENSES TOTAL	-	-	-	\$30,290	\$31,900	5%

#### 243: LIQUOR CONTROL FUND

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL YTD	AMENDED BUDGET	FY2025 BUDGET - PROPOSED	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
<b>Revenues</b>						
BEGINNING FUND BALANCE	\$874	\$879	\$908	\$905	\$930	3%
OTHER REVENUE SOURCES	\$6	\$29	\$19	\$15	\$20	33%
REVENUES TOTAL	\$879	\$908	\$927	\$920	\$950	3%
<b>Expenses</b>						
MATERIALS & SERVICES	-	-	-	\$920	\$950	3%
EXPENSES TOTAL	-	-	-	\$920	\$950	3%

#### 206: LAW LIBRARY FUND

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL YTD	AMENDED BUDGET	FY2025 BUDGET - PROPOSED	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
<b>Revenues</b>						
BEGINNING FUND BALANCE	\$31,250	\$29,892	\$34,503	\$37,000	\$37,000	0%
FEDERAL, STATE, & LOCAL	\$6,390	\$6,390	\$8,985	\$7,000	\$7,000	0%
OTHER REVENUE SOURCES	\$218	\$1,140	\$774	\$1,000	\$1,000	0%
REVENUES TOTAL	\$37,858	\$37,422	\$44,263	\$45,000	\$45,000	0%
<b>Expenses</b>						
MATERIALS & SERVICES	\$7,966	\$2,918	\$5,019	\$45,000	\$45,000	0%
EXPENSES TOTAL	\$7,966	\$2,918	\$5,019	\$45,000	\$45,000	0%



## Department Budgets

FY2024-25 Proposed Budget

### Fund: MULTIPLE Dept: 113

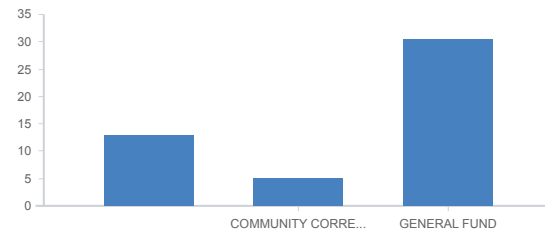
#### Sheriff's Office

The Morrow County Sherriff's Office consists of 6 divisions: Operations, Communications, Civil, Parole and Probation, Criminal and Emergency Manager.

Within these 6 divisions there are 41 paid positions and 6 volunteer positions. The Morrow County Sheriff's Office is responsible for, but not limited to, general patrol, traffic enforcement, court security, civil processes, major crimes, communications, in custodies, search and rescue, marine patrol, OHV patrol, School resource deputies, parole and probation, and emergency management.

In 2023, the Morrow County Dispatch Center answered over 54,698 phones calls which resulted in 16,334 calls for service for our patrol units. Of those 54,698 phones calls 6,625 were 911 calls. Civil division processed 308 Concealed Handgun License's, had 961 records requests, and processed 786 civil processes. Parole and Probation provides several services including, supervising 120 adult offenders, community service, Sex Offender treatment and Mental Health treatment with Community Counseling Solutions. The Criminal Division primary objective is major crimes which include, sex crimes, murders, major assaults, crimes against children and assists in property crimes cases.

FTE ALLOCATION BY FUND



**30.475**

Allocated FTE Count in GENERAL FUND

### Significant Budget Changes and Comments

#### General Fund

- For FY2025, the most significant change to the Sheriff's Office Department in the General Fund is the removal of the Emergency Dispatch employees from the General Fund Department and putting them in the budget for the Emergency Dispatch fund (207). In the FY2024 budget there were only 3.5 FTEs budgeted in the Emergency Dispatch fund and all of the rest were budgeted in the General Fund; the reasoning or rationale for this is unclear. This is why the Sheriff's Office Personnel Services budget change is so low at on 2% increase.
- Costs of allocated insurance and software subscriptions are rhe drivers of the 8% Materials & Services increase.
- **Capital Outlay:**
  - \$ 461,595 The capital outlay budget for FY2025 includes the acquisition of 7 patrol vehicles, fully outfitted.



## Fund 207-Emergency Dispatch

- The FY2025 budget reflects a 66% increase in Personnel Services, there were two additional dispatcher positions added for FY2025, however, the vast majority of that budget-to-budget increase is due to reclassifying all of the emergency dispatch personnel into the appropriate fund.
- In order to maintain adequate operating contingency and fund reserves, as well as cover the additional operating expenses, \$809,000 in SIP revenue was allocated to be transferred as support. SIP revenues are essentially General Fund revenues so this is a good source of ongoing funding for Emergency Dispatch.

## Fund 510-Community Corrections

- No significant changes to this budget.

### 101-113 SHERIFF OFFICE

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL YTD	AMENDED BUDGET	FY2025 BUDGET - PROPOSED	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
<b>Revenues</b>						
FEDERAL, STATE, & LOCAL	\$176,446	\$144,527	\$66,051	\$163,290	\$116,286	-29%
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$373,068	\$521,888	\$501,762	\$488,789	\$400,526	-18%
OTHER REVENUE SOURCES	\$56,786	\$62,649	\$102,519	\$125,000	\$36,000	-71%
<b>REVENUES TOTAL</b>	<b>\$606,300</b>	<b>\$729,064</b>	<b>\$670,332</b>	<b>\$777,079</b>	<b>\$552,812</b>	<b>-29%</b>
<b>Expenses</b>						
MATERIALS & SERVICES	\$683,735	\$801,328	\$906,447	\$1,266,695	\$1,370,257	8%
PERSONNEL SERVICES	\$3,454,115	\$3,625,800	\$3,230,538	\$4,378,232	\$4,453,365	2%
CAPITAL OUTLAY	\$373,457	\$353,575	\$471,429	\$492,000	\$461,595	-6%
SPECIAL PAYMENTS	\$3,255	\$2,715	\$1,365	\$2,500	\$2,500	0%
<b>EXPENSES TOTAL</b>	<b>\$4,514,562</b>	<b>\$4,783,418</b>	<b>\$4,609,779</b>	<b>\$6,139,427</b>	<b>\$6,287,717</b>	<b>2%</b>

### 207: EMERGENCY DISPATCH

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL YTD	AMENDED BUDGET	FY2025 BUDGET - PROPOSED	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
<b>Revenues</b>						
BEGINNING FUND BALANCE	\$494,064	\$780,578	\$999,083	\$697,598	\$575,000	-18%
FEDERAL, STATE, & LOCAL	\$563,169	\$570,219	\$294,942	\$497,295	\$497,295	0%
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	–	–	–	–	\$98,200	–
OTHER REVENUE SOURCES	\$3,459	\$24,901	\$18,572	\$2,500	\$10,000	300%
INTERFUND TRANSFERS	–	–	–	–	\$809,239	–
<b>REVENUES TOTAL</b>	<b>\$1,060,692</b>	<b>\$1,375,698</b>	<b>\$1,312,597</b>	<b>\$1,197,393</b>	<b>\$1,989,734</b>	<b>66%</b>
<b>Expenses</b>						
MATERIALS & SERVICES	\$36,479	\$60,013	\$32,471	\$95,150	\$109,967	16%
PERSONNEL SERVICES	\$252,692	\$296,850	\$235,081	\$417,422	\$1,471,588	253%
CAPITAL OUTLAY	–	\$19,752	\$63,352	\$96,000	\$0	-100%
OPERATING CONTINGENCY	–	–	–	\$388,821	\$137,179	-65%
UNAPPROPRIATED ENDING FUND BALANCE	–	–	–	\$200,000	\$271,000	36%
<b>EXPENSES TOTAL</b>	<b>\$289,171</b>	<b>\$376,615</b>	<b>\$330,905</b>	<b>\$1,197,393</b>	<b>\$1,989,734</b>	<b>66%</b>

**510: COMMUNITY CORRECTIONS**

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL YTD	AMENDED BUDGET	FY2025 BUDGET - PROPOSED	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
<b>Revenues</b>						
BEGINNING FUND BALANCE	\$384,567	\$401,895	\$298,787	\$400,000	\$236,960	-41%
FEDERAL, STATE, & LOCAL	\$463,426	\$632,638	\$577,966	\$515,678	\$668,978	30%
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$11,400	\$9,000	\$7,988	\$10,000	\$9,000	-10%
OTHER REVENUE SOURCES	\$66,905	\$11,955	\$2,551	\$78,422	\$6,000	-92%
INTERFUND TRANSFERS	–	–	\$51,255	\$51,255	\$175,191	242%
REVENUES TOTAL	\$926,298	\$1,055,488	\$938,547	\$1,055,355	\$1,096,129	4%
<b>Expenses</b>						
MATERIALS & SERVICES	\$172,261	\$153,656	\$155,147	\$307,902	\$247,033	-20%
PERSONNEL SERVICES	\$469,917	\$564,272	\$358,058	\$616,274	\$630,745	2%
CAPITAL OUTLAY	\$36,934	\$38,774	\$10,369	\$60,000	\$0	-100%
SPECIAL PAYMENTS	–	–	\$4,784	–	–	–
OPERATING CONTINGENCY	–	–	–	\$71,179	\$72,851	2%
UNAPPROPRIATED ENDING FUND BALANCE	–	–	–	–	\$145,500	–
EXPENSES TOTAL	\$679,112	\$756,701	\$528,358	\$1,055,355	\$1,096,129	4%

**522: SHERIFFS OFFICE RESERVE**

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL YTD	AMENDED BUDGET	FY2025 BUDGET - PROPOSED	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
<b>Revenues</b>						
BEGINNING FUND BALANCE	\$14,988	\$14,558	\$15,713	\$15,000	\$12,000	-20%
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	–	\$2,400	–	\$2,000	\$2,000	0%
OTHER REVENUE SOURCES	\$2,498	\$631	\$499	\$2,000	\$1,800	-10%
REVENUES TOTAL	\$17,486	\$17,589	\$16,212	\$19,000	\$15,800	-17%
<b>Expenses</b>						
MATERIALS & SERVICES	\$2,928	\$1,875	\$3,595	\$10,800	\$11,000	2%
OPERATING CONTINGENCY	–	–	–	\$8,200	\$4,800	-41%
EXPENSES TOTAL	\$2,928	\$1,875	\$3,595	\$19,000	\$15,800	-17%



# Department Budgets

FY2024-25 Proposed Budget

## Fund: 101 Dept: 117

### Emergency Management

General Fund Dept 117 budgets and accounts for the County's Emergency Management Department.

Emergency Management utilizes an all-hazard, county-wide approach to minimize the impact of natural and human-caused incidents. We identify hazards; develop emergency and mitigation plans; coordinate response activities and train incident personnel. We work with cities, community organizations, and regional partners to promote emergency preparedness and improve incident response.

Emergency Management protects communities by coordinating and integrating all activities necessary to build, sustain, and improve the capability to prevent, mitigate against, prepare for, respond to, and recover from threatened or actual natural disasters, acts of terrorism, or other man-made disasters.

The Priorities of Emergency Management are to:

- Protect Life
- Protect Property
- Protect the Environment

### Significant Budget Changes and Comments

- Materials & Services are flat compared to the prior year budget.
- Personnel Services increase is due to increased benefits costs and benefit elections compared to the previous year

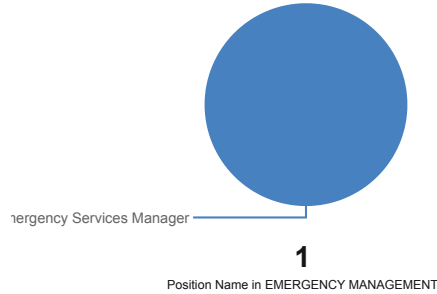
### Capital Outlay

- \$48,405 Emergency Manager pickup replacement

#### 101-117: Emergency Management

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL YTD	AMENDED BUDGET	FY2025 BUDGET - PROPOSED	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
Revenues						
FEDERAL, STATE, & LOCAL	\$71,449	\$85,988	-\$1,060	\$467,867	\$64,287	-86%

#### GF: 117-EMERGENCY MGMT



	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL YTD	AMENDED BUDGET	FY2025 BUDGET - PROPOSED	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
OTHER REVENUE SOURCES	\$101	\$60,156	\$0	\$0	\$10,000	–
REVENUES TOTAL	<b>\$71,550</b>	<b>\$146,144</b>	<b>-\$1,060</b>	<b>\$467,867</b>	<b>\$74,287</b>	<b>-84%</b>
<b>Expenses</b>						
MATERIALS & SERVICES	\$37,092	\$140,752	\$9,219	\$87,886	\$86,720	-1%
PERSONNEL SERVICES	\$79,445	\$92,407	\$74,196	\$103,189	\$136,558	32%
CAPITAL OUTLAY	–	–	–	\$433,580	\$48,405	-89%
EXPENSES TOTAL	<b>\$116,537</b>	<b>\$233,160</b>	<b>\$83,415</b>	<b>\$624,655</b>	<b>\$271,683</b>	<b>-56%</b>



## Other Funds & Budgets

FY2024-25 Proposed Budget





## Department Budgets

FY2024-25 Proposed Budget

**Fund: 210 Dept: N/A**

### Finley Butte License Fees

This fund has historically been used to accumulate the receipt of fees from the Finley Butte Landfill. The revenues are unrestricted and are primarily being used to fund the Road Department and the two County Transfer Stations.

**210: FINLEY BUTTE LICENSE FEES**

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL YTD	AMENDED BUDGET	FY2025 BUDGET - PROPOSED	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
<b>Revenues</b>						
BEGINNING FUND BALANCE	\$1,142,465	\$1,265,098	\$1,653,599	\$1,371,805	\$1,300,000	-5%
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$1,784,993	\$2,005,368	\$1,530,313	\$1,690,665	\$2,200,000	30%
OTHER REVENUE SOURCES	\$6,708	\$40,286	\$28,494	\$6,000	\$25,000	317%
REVENUES TOTAL	\$2,934,166	\$3,310,753	\$3,212,406	\$3,068,470	\$3,525,000	15%
<b>Expenses</b>						
MATERIALS & SERVICES	\$33,068	\$21,154	–	\$0	\$0	–
INTERFUND TRANSFERS	\$1,636,000	\$1,636,000	\$2,290,449	\$2,290,449	\$3,525,000	54%
UNAPPROPRIATED ENDING FUND BALANCE	–	–	–	\$778,021	\$0	-100%
EXPENSES TOTAL	\$1,669,068	\$1,657,154	\$2,290,449	\$3,068,470	\$3,525,000	15%



## Department Budgets

FY2024-25 Proposed Budget

**Fund: 219 Dept: N/A**

### Economic Development

Revenues into this fund come from the State Video Lottery fund and are restricted in their use in support of economic development. Funds are used in support of the Morrow County Tourism Consultant as well as to accomodate grant requests from external entities. In an effort to account for all economic development activities other funds may be transferred in if there are more expenditures that revenue from the State Video Lottery.

In this budget, the projected State Video Lottery Revenue was augmented through transfers of SIP revenue to this fund.

Funding Request	Amount
Morw County Tourism-Additional request from Boardman Chamber	\$ 5,000
Morrow County Tourism Contract (Karrie Walchli)	42,300
MCT-Boardman Chamber of Commerce	4,500
MCT-Heppner Chamber of Commerce	4,500
MCT-Irrigon Chamber of Commerce	2,500
MCT-Irrigon Watermelon Festival	1,250
MCT-Ione 4th of July	1,250
MCT-Lexington May Day Celebration	1,000
Willow Creek Economic Development Group	35,000
Oregon Trail Pro Rodeo	15,000
Boardman Food Pantry	50,000
Irrigon Boardman Emergency Assistance Center	50,000
Neighborhood Center of South Morrow County	50,000
South Morrow County Seniors Matter	40,000
Unspecified-Committed for Seniors Program Support	80,000
	<b>\$ 382,300</b>

#### 219: ECONOMIC DEVELOPMENT FUND

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL YTD	AMENDED BUDGET	FY2025 BUDGET - PROPOSED	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
<b>Revenues</b>						
BEGINNING FUND BALANCE	\$41,130	\$40,632	\$72,262	\$40,894	\$14,000	-66%
FEDERAL, STATE, & LOCAL	\$113,907	\$152,078	\$95,731	\$121,000	\$128,000	6%
OTHER REVENUE SOURCES	\$275	\$1,052	\$1,138	\$900	\$0	-100%
INTERFUND TRANSFERS	-	-	-	-	\$240,300	-
REVENUES TOTAL	<b>\$155,312</b>	<b>\$193,762</b>	<b>\$169,131</b>	<b>\$162,794</b>	<b>\$382,300</b>	<b>135%</b>
<b>Expenses</b>						
MATERIALS & SERVICES	\$15,000	\$15,000	\$36,784	\$53,300	\$47,300	-11%
SPECIAL PAYMENTS	\$48,680	\$25,000	\$87,917	\$109,494	\$335,000	206%
INTERFUND TRANSFERS	\$51,000	\$81,500	-	\$0	\$0	-
OPERATING CONTINGENCY	-	-	-	\$0	\$0	-
EXPENSES TOTAL	<b>\$114,680</b>	<b>\$121,500</b>	<b>\$124,701</b>	<b>\$162,794</b>	<b>\$382,300</b>	<b>135%</b>



# Department Budgets

FY2024-25 Proposed Budget

Fund: 227 Dept: N/A

## Capital Improvement Project Fund

This reserve fund is utilized to account for reserves that are, or will be, allocated to large strategic capital projects.

Transactions	Transit Facility	Circuit Court Bldg	Public Health Bldg	Public Works Bldg	Courthouse (Existing)	Sheriff Office (Planning)	Resources Not Allocated
<b>FY2024 Budgeted Ending Balance</b>	\$ 651,072.44	\$ 2,974,373.79	\$ 1,500,000.00	\$ 1,000,000.00			\$
FY2024 Projected Ending Project Balance	\$ 651,072.44	\$ 6,812,349.79	\$ 1,500,000.00	\$ 1,000,000.00			\$
Unallocated CREZ/SIP							8,237,786.49
Unallocated Interest							356,009.28
<b>Total FY2024 Projected Allocation Balance</b>	\$ 651,072.44	\$ 6,812,349.79	\$ 1,500,000.00	\$ 1,000,000.00	\$ -	\$ -	\$ 8,593,795.77
<b>Allocate Uncommitted Resources</b>							
CREZ II - Distribution	\$ -	\$ 1,756,941.00	\$ -	\$ -	\$ 480,845.49	\$ -	\$(2,237,786.49)
CREZ - Community Development Contribution	-	1,000,000.00	-	-	-	-	(1,000,000.00)
SIP - Community Development Contribution	-	3,000,000.00	-	-	-	-	(3,000,000.00)
Allocate Interest			30,000.00	30,000.00	19,154.51	30,000.00	(109,154.51)
<b>FY2025 Budget Beginning Balance</b>	\$ 651,072.44	\$ 12,569,290.79	\$ 1,530,000.00	\$ 1,030,000.00	\$ 500,000.00	\$ 30,000.00	\$ 2,246,854.77
<b>Budget Revenues</b>							
State Grant: Courthouse Project	\$ -	\$ 1,896,012.00	-	-	-	-	\$ -
Interest Income	-	-	-	-	-	-	600,000.00
Transfer: GF Surplus to projects	-	2,000,000.00	500,000.00	500,000.00	-	-	3,000,000.00
	-	-	-	-	-	-	-
<b>Budget Expenditures</b>							
Transfer: CREZ Funds to Bridge Reserve	-	-	-	-	-	-	(2,000,000.00)
Courthouse Project	-	(4,059,500.00)	-	-	-	-	-
Feasibility Studies	-	-	(30,000.00)	(30,000.00)	-	(30,000.00)	-
<b>FY2025 Budget Ending Balance</b>	\$ 651,072.44	\$ 12,405,802.79	\$ 2,000,000.00	\$ 1,500,000.00	\$ 500,000.00	\$ -	\$ 3,846,854.77

### 227: CAPITAL IMPROVEMENT PROJECT FUND

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL YTD	AMENDED BUDGET	FY2025 BUDGET - PROPOSED	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
<b>Revenues</b>						
BEGINNING FUND BALANCE	\$3,374,730	\$2,125,962	\$9,105,158	\$9,037,113	\$18,557,219	105%
TAXES	-	-	\$8,237,786	-	\$0	-
FEDERAL, STATE, & LOCAL	-	-	-	-	\$1,896,012	-
OTHER REVENUE SOURCES	\$16,012	\$196,105	\$290,943	\$100,000	\$600,000	500%
INTERFUND TRANSFERS	\$2,577,348	\$8,057,661	\$1,291,674	\$1,291,674	\$6,000,000	365%
<b>REVENUES TOTAL</b>	<b>\$5,968,090</b>	<b>\$10,379,729</b>	<b>\$18,925,561</b>	<b>\$10,428,787</b>	<b>\$27,053,231</b>	<b>159%</b>
<b>Expenses</b>						
MATERIALS & SERVICES	-	-	\$1,607	-	\$1,086,855	-
CAPITAL OUTLAY	\$3,280,776	\$704,364	\$221,404	\$4,100,000	\$3,909,500	-5%
DEBT SERVICE	\$561,352	\$570,207	\$0	\$0	\$0	-
INTERFUND TRANSFERS	-	-	\$203,341	\$203,341	\$2,000,000	884%
RESERVE FOR FUTURE EXPENDITURES	-	-	-	\$6,125,446	\$20,056,876	227%
<b>EXPENSES TOTAL</b>	<b>\$3,842,128</b>	<b>\$1,274,571</b>	<b>\$426,352</b>	<b>\$10,428,787</b>	<b>\$27,053,231</b>	<b>159%</b>





# Department Budgets

FY2024-25 Proposed Budget

**Fund: 321 Dept: N/A**

## Title III Fund

The revenues into this fund come from the the Federal Government through the Secure Rural Schools Act. A portion of the funding received through this legislation is designated as Title III which restricts the usage of these funds to services related to federal forest lands, such as search and rescue and wildfire protection.

### 321: FOREST SERVICE TITLE III

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL YTD	AMENDED BUDGET	FY2025 BUDGET - PROPOSED	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
<b>Revenues</b>						
BEGINNING FUND BALANCE	\$81,820	\$86,602	\$95,480	\$95,000	\$20,000	-79%
FEDERAL, STATE, & LOCAL	\$4,244	\$5,992	\$5,453	\$5,608	\$5,608	0%
OTHER REVENUE SOURCES	\$538	\$2,886	\$1,954	\$1,000	\$0	-100%
REVENUES TOTAL	\$86,602	\$95,480	\$102,887	\$101,608	\$25,608	-75%
<b>Expenses</b>						
MATERIALS & SERVICES	-	-	-	\$26,608	\$12,804	-52%
CAPITAL OUTLAY	-	-	-	\$75,000	\$12,804	-83%
EXPENSES TOTAL	-	-	-	\$101,608	\$25,608	-75%



## Department Budgets

FY2024-25 Proposed Budget

**Fund: 240 Dept: N/A**

### Equity Fund

Fund 240 budgets for dollars to fund the County's small business development programs.

#### 240: EQUITY FUND

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL YTD	AMENDED BUDGET	FY2025 BUDGET - PROPOSED	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
<b>Revenues</b>						
BEGINNING FUND BALANCE	\$620,293	\$620,835	\$628,639	\$680,000	\$630,000	-7%
OTHER REVENUE SOURCES	\$9,501	\$15,134	\$6,631	\$9,000	\$13,000	44%
<b>REVENUES TOTAL</b>	<b>\$629,794</b>	<b>\$635,969</b>	<b>\$635,270</b>	<b>\$689,000</b>	<b>\$643,000</b>	<b>-7%</b>
<b>Expenses</b>						
MATERIALS & SERVICES	\$8,959	\$7,330	\$2,000	\$11,000	\$13,000	18%
UNAPPROPRIATED ENDING FUND BALANCE	-	-	-	\$678,000	\$630,000	-7%
<b>EXPENSES TOTAL</b>	<b>\$8,959</b>	<b>\$7,330</b>	<b>\$2,000</b>	<b>\$689,000</b>	<b>\$643,000</b>	<b>-7%</b>



# Department Budgets

FY2024-25 Proposed Budget

## Fund: 246 Dept: N/A

### Debt Service Fund

#### Purpose of the Fund

The purpose of the Debt Service Fund is to segregate debt service activity and provide for a fund to accumulate resources to ensure the County's ability to meet future debt service obligations. Although the current debt obligations do not require it, often times a separate fund is required by the lenders or underwriters at the time of issuance.

#### Existing Debt Obligations

Morrow County currently has one outstanding loan with Zion's Bank. The purpose of this loan was to finance the construction of the Morrow County Government Center building in Irrigon (North End Building). The closing date on this loan was February 26, 2021 and with a 15 year term, the maturity date is February 15, 2036. The interest arate for the loan is 1.79% fixed based on a 30/360-day year. This loan may be prepaid anytime at par plus accrued interest with 30 days prior written notice.

#### Strategy

In order to ensure the County's ability to meet future debt service obligations, the requirements of this fund are comprised of the following:

Current fiscal year debt service requirements budgeted as expenditures during the fiscal year

50% - 100% of the following year's debt service requirements budgeted as 'Reserved for Future Expenditures'. The goal is to hold one full year of debt service requirements in reserve, however, this may be reduced due to current projected available resources.

For fiscal year 2025, due to significant uncommitted balance in the General Fund in the current year the strategy recommendation has been modified. Currently our investment portfolio is receiving a 5% yield annually. Based on a, conservative 4% forecasted rate of return, we are recommending to transfer the principal and interest obligations for FY2025 plus, the principal obligations for FY2026 through FY 2029. The annual return generated in the fund will offset the interest expense for each years' interest obligation. Based on the estimated 4% rate of return, each year, one additional year of principal balance will be transferred to the fund.

The total number of years of principal payments held in reserve will be evaluated annually based on each years forecast rate of return on investments.

#### 246: DEBT SERVICE FUND

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL YTD	AMENDED BUDGET	FY2025 BUDGET - PROPOSED	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
<b>Revenues</b>						
BEGINNING FUND BALANCE	-	-	-	\$0	\$588,000	-
OTHER REVENUE SOURCES	-	-	-	-	\$0	-
INTERFUND TRANSFERS	-	-	\$1,174,183	\$1,174,183	\$2,568,467	119%
REVENUES TOTAL	-	-	\$1,174,183	\$1,174,183	\$3,156,467	169%
<b>Expenses</b>						
DEBT SERVICE	-	-	\$60,592	\$586,184	\$583,608	0%
RESERVE FOR FUTURE EXPENDITURES	-	-	-	\$587,999	\$2,572,859	338%
EXPENSES TOTAL	-	-	\$60,592	\$1,174,183	\$3,156,467	169%



## Department Budgets

FY2024-25 Proposed Budget

**Fund: 248 Dept: N/A**

### Opioid Abatement Fund

This fund is new in the FY2025 budget. It is used to account for funds received the the Opioid Industry class action settlement. These funds are restricted to use only for opioid abatement or mitigation programs. The County began receing settlement funds in FY2023. This fund will be initially funded with the payments the County has received so far that are currently in the General Fund.

**248: OPIOID ABATEMENT FUND**

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL YTD	AMENDED BUDGET	FY2025 BUDGET - PROPOSED	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
<b>Revenues</b>						
BEGINNING FUND BALANCE	-	-	-	-	\$0	-
OTHER REVENUE SOURCES	-	-	-	-	\$0	-
INTERFUND TRANSFERS	-	-	-	-	\$75,000	-
REVENUES TOTAL	-	-	-	-	\$75,000	-
<b>Expenses</b>						
MATERIALS & SERVICES	-	-	-	-	\$75,000	-
EXPENSES TOTAL	-	-	-	-	\$75,000	-



## Department Budgets

FY2024-25 Proposed Budget

**Fund: 500 Dept: N/A**

### SIP Revenue Fund

For the FY2025 budget, the six existing SIP funds are being consolidated into a single fund. There is not a need for the complexity of maintaining six different funds for what amounts to General Fund Revenue. The funds being merged into 500 are:

- 222-Willow Creek Wind
- 501-Shepherds Flat
- 521-PGE/Carty
- 523-Wheatridge
- 524-Orchard Wind

#### 500: SIP REVENUE

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL YTD	AMENDED BUDGET	FY2025 BUDGET - PROPOSED	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
<b>Revenues</b>						
BEGINNING FUND BALANCE	\$17,711	\$57,342	\$65,875	\$0	\$0	–
TAXES	\$92,565	\$90,137	\$87,735	\$70,900	\$6,593,797	9,200%
OTHER REVENUE SOURCES	\$317	\$2,275	\$2,076	\$400	\$0	-100%
INTERFUND TRANSFERS	–	–	–	–	\$0	–
REVENUES TOTAL	<b>\$110,592</b>	<b>\$149,754</b>	<b>\$155,686</b>	<b>\$71,300</b>	<b>\$6,593,797</b>	<b>9,148%</b>
<b>Expenses</b>						
SPECIAL PAYMENTS	\$39,251	\$30,093	\$16,434	\$20,900	\$2,657,900	12,617%
INTERFUND TRANSFERS	\$14,000	\$53,785	\$50,400	\$50,400	\$3,935,897	7,709%
EXPENSES TOTAL	<b>\$53,251</b>	<b>\$83,878</b>	<b>\$66,834</b>	<b>\$71,300</b>	<b>\$6,593,797</b>	<b>9,148%</b>



## Department Budgets

FY2024-25 Proposed Budget

**Fund: 540 Dept: N/A**

### Resiliency Fund

This fund is utilized to account for Federal grants received through the State and Local Fiscal Recovery Funds (ARPA SLFRF) and Local And Tribal Consistency Fund (LATCF) grants.

#### 540: RESILIENCY FUND

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL YTD	AMENDED BUDGET	FY2025 BUDGET - PROPOSED	
	FY2022	FY2023	FY2024	FY2024	FY2025	Variance
<b>Revenues</b>						
BEGINNING FUND BALANCE	\$92,008	\$5,490,754	\$5,171,936	\$5,243,702	\$1,736,923	-67%
TAXES	\$14,137,852	\$2,012,786	–	\$0	\$0	–
FEDERAL, STATE, & LOCAL	–	\$1,492,400	\$365,526	\$365,526	\$0	-100%
INTERFUND TRANSFERS	\$300,000	\$500,000	–	\$0	\$0	–
REVENUES TOTAL	\$14,529,860	\$9,495,940	\$5,537,462	\$5,609,228	\$1,736,923	-69%
<b>Expenses</b>						
MATERIALS & SERVICES	–	\$80,021	–	\$0	\$155,870	–
PERSONNEL SERVICES	–	–	\$1,000,000	\$1,000,000	\$0	-100%
SPECIAL PAYMENTS	\$9,039,106	\$243,984	\$152,734	\$108,849	\$850,000	681%
INTERFUND TRANSFERS	–	\$4,000,000	\$2,041,690	\$2,041,690	\$731,052	-64%
OPERATING CONTINGENCY	–	–	–	\$2,458,689	\$0	-100%
EXPENSES TOTAL	\$9,039,106	\$4,324,005	\$3,194,424	\$5,609,228	\$1,736,922	-69%



# General Fund

## Line Item Detail

### General Fund: Board of Commissioners (101-101)

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>REVENUE</b>					
3-30-4010 - STATE GRANTS	\$11,000	\$9,922	\$9,000	\$24,260	\$21,800
3-60-1020 - INSURANCE PROCEEDS	–	\$774	–	–	–
3-80-7045 - REFUNDS	–	\$191	–	–	–
3-80-7075 - REIMBURSEMENTS	\$584	\$65	\$926	\$584	\$584
REVENUE TOTAL	\$11,584	\$10,952	\$9,926	\$24,844	\$22,384
<b>EXPENSES</b>					
<b>MATERIALS &amp; SERVICES</b>					
5-20-5260 - ADVERTISING/MARKETING	–	\$192	–	–	–
5-20-5280 - BANKING & MERCHANT FEES	–	–	\$2	–	–
5-20-5290 - BOOK PURCHASES	–	–	\$224	–	\$232
5-20-5300 - CLAIMS EXPENSE	–	\$1,000	–	–	–
5-20-5310 - DUES & MEMBERSHIPS	\$6,717	\$8,036	\$27,121	\$22,750	\$23,950
5-20-5320 - FEES - OTHER	–	\$146	\$1,478	–	\$0
5-20-5370 - INSURANCE - LIABILITY	–	–	\$1,948	\$2,000	\$2,092
5-20-5390 - INSURANCE - VEHICLE	–	–	\$1,402	\$1,710	\$1,581
5-20-5410 - LEGAL NOTICES	–	\$1,335	\$815	\$1,000	\$1,000
5-20-5420 - MISCELLANEOUS EXPENSES	\$5,597	\$19,681	\$276,501	\$276,260	\$5,000
5-20-5430 - POSTAGE/SHIPPING	–	\$15	\$11	–	\$15
5-20-5440 - PRINTING & COPIES	–	–	\$152	–	\$160
5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	\$18,967	\$19,491	\$256	\$0	\$272
5-20-5480 - REFUNDS	–	\$43	\$8,194	–	\$0
5-20-5500 - TELEPHONE & INTERNET	–	–	\$3,352	–	\$2,900
5-20-5510 - TRAINING & DEVELOPMENT	\$2,294	\$535	\$5,500	\$4,000	\$10,000
5-20-5520 - TRANSPORTATION - MILEAGE	\$319	\$1,553	\$2,307	\$800	\$2,000
5-20-5530 - TRANSPORTATION - OTHER	–	–	\$112	–	\$120
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$13,064	\$9,637	\$10,244	\$20,000	\$22,400
5-20-5740 - CONSULTING SERVICES	–	\$5,500	\$11,036	\$50,000	\$75,000
5-20-5810 - LEGAL SERVICES	–	–	\$129,805	\$60,000	\$75,000
5-20-5830 - OTHER CONTRACTED SERVICES	\$13,000	\$4,151	\$5,004	\$38,700	\$10,000
5-20-5870 - TRANSPORTATION SERVICES	–	–	\$0	–	\$0
5-20-6520 - LEASES - SOFTWARE (SAAS)	–	\$10,150	\$14,251	\$0	\$11,930
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	\$2,390	\$3,699	\$823	\$3,000	\$6,120
5-20-5250 - OFFICE SUPPLIES	\$400	\$1,110	\$1,558	\$1,000	\$2,300
5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	–	–	\$3,729	–	\$1,900
5-20-5940 - FUEL	\$4,520	\$4,320	\$1,932	\$4,500	\$9,500
5-20-5950 - HOSPITALITY EVENT SUPPLIES	–	–	\$254	–	\$11,000
5-20-5970 - MISCELLANEOUS SUPPLIES	–	–	\$230	–	\$250
5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	–	–	\$870	–	\$500
MATERIALS & SERVICES TOTAL	\$67,269	\$90,593	\$509,111	\$485,720	\$275,222
<b>PERSONNEL SERVICES</b>					
5-10-1401 - STIPEND	–	–	–	\$32,794	\$35,697
5-10-1400 - WAGES & SALARIES	\$355,998	\$249,563	\$503,690	\$491,083	\$539,549
5-10-1410 - TEMP WORKERS WAGES & SALARIES	–	\$21,654	\$17,332	\$0	\$0
5-10-1420 - OVERTIME	–	–	–	\$0	\$0
5-10-1500 - EMPLOYEE INCENTIVES	–	\$1,250	–	\$0	\$0
5-10-1430 - FRINGE BENEFITS	\$79,642	\$97,836	\$109,868	\$119,292	\$143,377

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
5-10-1440 - PERS	–	–	–	\$0	\$53,989
5-10-1450 - TAXES	\$26,987	\$20,412	\$38,983	\$39,313	\$43,537
5-10-1460 - UNEMPLOYMENT INS	\$1,394	\$2,070	\$4,603	\$3,750	\$3,645
5-10-1470 - WORKERS COMP INS	\$1,189	\$1,612	\$723	\$684	\$856
5-10-1480 - RETIREMENT-DB	\$89,082	\$37,212	\$5,784	\$15,217	\$20,959
5-10-1490 - RETIREMENT-DC	\$19	–	\$18,933	\$38,770	\$0
PERSONNEL SERVICES TOTAL	<b>\$554,310</b>	<b>\$431,608</b>	<b>\$699,917</b>	<b>\$740,903</b>	<b>\$841,609</b>
CAPITAL OUTLAY					
5-40-9060 - EQUIPMENT & FURNISHINGS > \$5K	–	–	–	\$0	\$0
5-40-9120 - VEHICLES	–	–	–	–	\$230,000
CAPITAL OUTLAY TOTAL	<b>–</b>	<b>–</b>	<b>–</b>	<b>\$0</b>	<b>\$230,000</b>
SPECIAL PAYMENTS					
5-50-7060 - GRANTS-LOCAL GOVT	–	\$3,315	–	\$5,000	\$5,000
5-50-7070 - GRANTS-BUSINESS	–	\$5,000	–	\$5,000	\$46,400
SPECIAL PAYMENTS TOTAL	<b>–</b>	<b>\$8,315</b>	<b>–</b>	<b>\$10,000</b>	<b>\$51,400</b>
EXPENSES TOTAL	<b>\$621,579</b>	<b>\$530,516</b>	<b>\$1,209,028</b>	<b>\$1,236,623</b>	<b>\$1,398,231</b>





# General Fund

## Line Item Detail

### General Fund: Finance (101-102)

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>REVENUE</b>					
3-30-4010 - STATE GRANTS	–	\$2,525	\$23,652	–	\$6,500
3-80-7075 - REIMBURSEMENTS	\$9,131	\$2,679	\$18	\$0	\$0
<b>REVENUE TOTAL</b>	<b>\$9,131</b>	<b>\$5,204</b>	<b>\$23,670</b>	<b>\$0</b>	<b>\$6,500</b>
<b>EXPENSES</b>					
<b>MATERIALS &amp; SERVICES</b>					
5-20-5260 - ADVERTISING/MARKETING	–	\$55	\$150	–	\$0
5-20-5310 - DUES & MEMBERSHIPS	\$1,659	\$413	\$1,000	\$2,300	\$2,300
5-20-5320 - FEES - OTHER	–	\$350	\$420	–	\$0
5-20-5370 - INSURANCE - LIABILITY	–	–	\$1,199	\$1,200	\$1,292
5-20-5410 - LEGAL NOTICES	–	\$1,317	\$1,842	\$500	\$1,500
5-20-5430 - POSTAGE/SHIPPING	–	–	\$45	–	\$100
5-20-5450 - PUBLIC OFFICIALS BONDS	\$100	\$301	\$101	\$600	\$600
5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	–	\$35	\$318	–	–
5-20-5470 - RECORDS DESTRUCTION	–	\$346	\$1,110	–	\$1,000
5-20-5500 - TELEPHONE & INTERNET	–	–	\$560	–	\$750
5-20-5510 - TRAINING & DEVELOPMENT	\$1,198	\$1,640	\$2,714	\$2,150	\$5,000
5-20-5520 - TRANSPORTATION - MILEAGE	\$201	\$536	\$128	\$500	\$0
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$1,179	\$1,292	\$2,243	\$2,000	\$5,000
5-20-5730 - AUDIT & FINANCIAL SERVICES	–	\$16,375	\$42,750	\$50,000	\$52,000
5-20-5740 - CONSULTING SERVICES	–	\$10,880	\$48,954	\$50,000	\$75,000
5-20-5830 - OTHER CONTRACTED SERVICES	–	\$4,680	–	\$60,000	\$35,000
5-20-5860 - SOFTWARE MAINTENACE	–	–	\$34,456	\$34,052	\$36,000
5-20-6520 - LEASES - SOFTWARE (SAAS)	–	\$81,276	\$37,504	\$86,192	\$38,207
5-20-5250 - OFFICE SUPPLIES	\$6,486	\$7,993	\$1,522	\$2,500	\$2,500
5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	–	\$277	\$3,061	–	–
5-20-5940 - FUEL	–	\$63	–	\$0	\$0
5-20-5950 - HOSPITALITY EVENT SUPPLIES	–	–	\$138	–	–
5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	–	–	\$384	–	\$1,500
<b>MATERIALS &amp; SERVICES TOTAL</b>	<b>\$10,824</b>	<b>\$127,829</b>	<b>\$180,598</b>	<b>\$291,994</b>	<b>\$257,749</b>
<b>PERSONNEL SERVICES</b>					
5-10-1401 - STIPEND	–	–	–	\$0	\$0
5-10-1400 - WAGES & SALARIES	\$327,836	\$435,908	\$253,810	\$295,271	\$362,275
5-10-1410 - TEMP WORKERS WAGES & SALARIES	–	\$3,040	\$10,079	–	\$0
5-10-1420 - OVERTIME	–	–	–	\$0	\$0
5-10-1500 - EMPLOYEE INCENTIVES	–	–	–	\$0	\$0
5-10-1430 - FRINGE BENEFITS	\$92,265	\$101,419	\$63,667	\$71,168	\$93,252
5-10-1440 - PERS	–	–	–	\$0	\$26,308
5-10-1450 - TAXES	\$24,705	\$33,090	\$19,795	\$23,849	\$29,318
5-10-1460 - UNEMPLOYMENT INS	\$2,834	\$4,698	\$3,272	\$2,313	\$2,444
5-10-1470 - WORKERS COMP INS	\$668	\$398	\$374	\$296	\$401
5-10-1480 - RETIREMENT-DB	\$72,625	\$58,978	\$16,143	\$16,017	\$34,609
5-10-1490 - RETIREMENT-DC	–	\$6,064	\$11,442	\$20,852	\$4,641
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$520,934</b>	<b>\$643,594</b>	<b>\$378,584</b>	<b>\$429,766</b>	<b>\$553,248</b>
<b>CAPITAL OUTLAY</b>					
5-40-9040 - SOFTWARE (OWNED) > \$5	–	–	–	\$20,000	\$0
<b>CAPITAL OUTLAY TOTAL</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>\$20,000</b>	<b>\$0</b>

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
EXPENSES TOTAL	\$531,758	\$771,423	\$559,182	\$741,760	\$810,997



# General Fund

## Line Item Detail

### General Fund: Assessment & Tax

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>REVENUE</b>					
3-30-4010 - STATE GRANTS	–	\$86,650	\$113,211	\$0	\$107,500
3-20-1100 - STATE SHARED REV - OTHER	–	–	\$992	–	\$0
3-40-5011 - SALES	\$651	\$672	\$1,636	\$300	\$300
3-40-5015 - COPIES/PRINTING/FAX FEES	\$2,104	\$1,125	\$398	\$2,100	\$2,100
3-40-5019 - FORECLOSURE FEES	\$4,698	\$2,297	\$1,715	\$4,000	\$4,000
3-40-5020 - PLAT FEES	\$3,540	\$3,360	\$2,400	\$1,200	\$1,200
3-40-5021 - DCBS FEES	\$3,945	\$3,570	\$1,975	\$2,500	\$2,500
3-40-5022 - WARRANT FEES	\$4,906	\$2,462	\$4,632	\$7,000	\$7,000
3-40-5030 - MISC FEES	–	–	\$45	–	\$0
3-40-5067 - APPRAISER FEES	–	–	–	\$500	\$500
3-40-5068 - SHERIFF FEES	–	–	–	\$300	\$300
3-40-5069 - GARNISHMENT FEES	–	–	–	\$300	\$300
3-60-1030 - PENALTIES	\$65	–	\$4,867	\$100	\$100
3-60-1020 - INSURANCE PROCEEDS	–	\$50	–	–	–
3-60-1050 - MISC REVENUE	\$1,780	\$200	\$113	\$1,200	\$1,200
3-64-1000 - ASSET SALE PROCEEDS	–	\$1,633	–	–	–
3-80-7075 - REIMBURSEMENTS	\$131,062	\$50,133	\$1,165	\$95,100	\$0
<b>REVENUE TOTAL</b>	<b>\$152,752</b>	<b>\$152,152</b>	<b>\$133,148</b>	<b>\$114,600</b>	<b>\$127,000</b>
<b>EXPENSES</b>					
<b>MATERIALS &amp; SERVICES</b>					
5-20-6075 - CASH OVER/SHORT	–	\$22	\$24	\$50	\$50
5-20-5290 - BOOK PURCHASES	\$761	\$709	\$681	\$2,500	\$2,500
5-20-5310 - DUES & MEMBERSHIPS	\$6,570	\$3,336	\$1,695	\$7,000	\$7,000
5-20-5320 - FEES - OTHER	\$5,490	\$3,585	\$3,305	\$7,000	\$7,000
5-20-5370 - INSURANCE - LIABILITY	–	–	\$2,518	\$2,550	\$2,711
5-20-5390 - INSURANCE - VEHICLE	–	–	\$1,497	\$1,560	\$1,675
5-20-5410 - LEGAL NOTICES	\$456	\$1,079	\$537	\$1,200	\$1,200
5-20-5430 - POSTAGE/SHIPPING	–	–	\$320	–	\$1,000
5-20-5450 - PUBLIC OFFICIALS BONDS	\$500	\$500	\$500	\$500	\$500
5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	–	–	\$35	–	\$0
5-20-5480 - REFUNDS	\$485	–	–	\$0	\$0
5-20-5500 - TELEPHONE & INTERNET	–	–	\$869	–	\$3,000
5-20-5510 - TRAINING & DEVELOPMENT	–	\$4,755	\$2,210	\$7,500	\$10,000
5-20-5520 - TRANSPORTATION - MILEAGE	\$65	–	–	\$500	\$500
5-20-5570 - UTILITIES - GAS	\$25	–	–	\$0	\$0
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$1,693	\$4,046	\$4,998	\$7,500	\$7,500
5-20-5810 - LEGAL SERVICES	\$3,716	\$3,308	-\$186	\$5,000	\$5,000
5-20-5830 - OTHER CONTRACTED SERVICES	\$39,884	\$27,889	\$17,181	\$33,000	\$38,000
5-20-5860 - SOFTWARE MAINTENANCE	\$54,392	\$57,962	\$5,650	\$102,000	\$105,000
5-20-6520 - LEASES - SOFTWARE (SAAS)	–	\$92	\$63,306	\$0	\$10,474
5-20-6110 - COMPUTER HARDWARE/OFFICE EQUIP MAINT	–	–	\$382	–	\$0
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	\$106	\$311	–	\$2,500	\$2,500
5-20-5250 - OFFICE SUPPLIES	\$3,971	\$3,997	\$3,170	\$8,500	\$7,500
5-20-5930 - EQUIPMENT < \$5K	–	\$102	–	–	–
5-20-5940 - FUEL	\$795	\$1,031	\$1,146	\$3,500	\$3,500

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	–	–	\$210	\$4,500	\$4,500
MATERIALS & SERVICES TOTAL	<b>\$118,909</b>	<b>\$112,722</b>	<b>\$110,047</b>	<b>\$196,860</b>	<b>\$221,110</b>
PERSONNEL SERVICES					
5-10-1401 - STIPEND	–	–	–	\$0	\$0
5-10-1400 - WAGES & SALARIES	\$483,829	\$456,335	\$462,055	\$568,124	\$591,715
5-10-1410 - TEMP WORKERS WAGES & SALARIES	–	\$9,036	\$16,644	\$0	\$0
5-10-1420 - OVERTIME	–	–	–	\$0	\$0
5-10-1500 - EMPLOYEE INCENTIVES	–	–	–	\$0	\$0
5-10-1430 - FRINGE BENEFITS	\$136,397	\$119,155	\$110,983	\$136,333	\$156,939
5-10-1440 - PERS	–	–	–	\$0	\$0
5-10-1450 - TAXES	\$36,051	\$34,651	\$35,555	\$45,921	\$47,904
5-10-1460 - UNEMPLOYMENT INS	\$3,956	\$4,381	\$5,453	\$4,852	\$4,887
5-10-1470 - WORKERS COMP INS	\$2,906	\$1,988	\$2,145	\$1,783	\$2,183
5-10-1480 - RETIREMENT-DB	\$103,284	\$89,333	\$87,229	\$87,722	\$186,694
5-10-1490 - RETIREMENT-DC	\$2,633	\$5,730	\$1,274	\$19,505	\$19,817
PERSONNEL SERVICES TOTAL	<b>\$769,056</b>	<b>\$720,609</b>	<b>\$721,338</b>	<b>\$864,240</b>	<b>\$1,010,139</b>
CAPITAL OUTLAY					
5-40-9030 - IT HARDWARE > \$5K	–	–	\$18,357	\$20,000	\$12,500
CAPITAL OUTLAY TOTAL	–	–	<b>\$18,357</b>	<b>\$20,000</b>	<b>\$12,500</b>
SPECIAL PAYMENTS					
5-50-7010 - PASS THRU PAYMENTS - STATE	\$27,660	\$740	\$550	\$0	\$0
SPECIAL PAYMENTS TOTAL	<b>\$27,660</b>	<b>\$740</b>	<b>\$550</b>	<b>\$0</b>	<b>\$0</b>
EXPENSES TOTAL	<b>\$915,625</b>	<b>\$834,071</b>	<b>\$850,291</b>	<b>\$1,081,100</b>	<b>\$1,243,749</b>



# General Fund

## Line Item Detail

### General Fund: Treasurer (101-104)

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>REVENUE</b>					
3-30-4010 - STATE GRANTS	–	\$2,070	\$6,112	–	\$4,000
3-40-5030 - MISC FEES	–	–	\$95	–	\$100
3-50-1030 - PENALTIES	\$40	–	\$20	\$150	\$100
3-80-7075 - REIMBURSEMENTS	\$6,419	\$2,197	–	\$4,000	\$0
<b>REVENUE TOTAL</b>	<b>\$6,459</b>	<b>\$4,267</b>	<b>\$6,227</b>	<b>\$4,150</b>	<b>\$4,200</b>
<b>EXPENSES</b>					
<b>MATERIALS &amp; SERVICES</b>					
5-20-5260 - ADVERTISING/MARKETING	–	–	\$0	–	\$0
5-20-5280 - BANKING & MERCHANT FEES	–	–	\$17	–	\$25
5-20-5310 - DUES & MEMBERSHIPS	\$221	\$766	\$540	\$1,500	\$1,500
5-20-5320 - FEES - OTHER	–	\$146	\$154	–	–
5-20-5370 - INSURANCE - LIABILITY	–	–	\$299	\$300	\$328
5-20-5440 - PRINTING & COPIES	–	\$130	\$341	\$0	\$500
5-20-5450 - PUBLIC OFFICIALS BONDS	\$500	\$500	\$500	\$500	\$500
5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	–	\$35	\$135	\$50	\$100
5-20-5500 - TELEPHONE & INTERNET	–	\$237	\$560	–	\$500
5-20-5510 - TRAINING & DEVELOPMENT	–	\$120	\$425	–	–
5-20-5520 - TRANSPORTATION - MILEAGE	\$99	\$149	\$229	\$700	\$700
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$474	\$338	\$598	\$2,500	\$6,000
5-20-5860 - SOFTWARE MAINTENANCE	–	–	–	–	\$800
5-20-6520 - LEASES - SOFTWARE (SAAS)	–	\$127	\$880	\$25	\$744
5-20-6110 - COMPUTER HARDWARE/OFFICE EQUIP MAINT	–	–	–	–	\$200
5-20-5250 - OFFICE SUPPLIES	\$2,876	\$4,521	\$2,348	\$5,500	\$5,500
5-20-5940 - FUEL	–	\$70	\$134	–	\$0
5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	–	–	\$2,173	–	–
<b>MATERIALS &amp; SERVICES TOTAL</b>	<b>\$4,169</b>	<b>\$7,138</b>	<b>\$9,333</b>	<b>\$11,075</b>	<b>\$17,397</b>
<b>PERSONNEL SERVICES</b>					
5-10-1401 - STIPEND	–	–	–	\$0	\$0
5-10-1400 - WAGES & SALARIES	\$79,212	\$85,424	\$91,185	\$91,083	\$96,998
5-10-1410 - TEMP WORKERS WAGES & SALARIES	\$234	–	–	\$0	\$0
5-10-1420 - OVERTIME	–	–	–	\$0	\$0
5-10-1500 - EMPLOYEE INCENTIVES	–	–	–	\$0	\$0
5-10-1430 - FRINGE BENEFITS	\$21,038	\$23,960	\$24,733	\$24,292	\$26,373
5-10-1440 - PERS	–	–	–	\$0	\$0
5-10-1450 - TAXES	\$5,973	\$6,385	\$6,696	\$7,332	\$7,809
5-10-1460 - UNEMPLOYMENT INS	\$0	\$163	\$156	\$611	\$611
5-10-1470 - WORKERS COMP INS	\$170	\$115	\$110	\$91	\$107
5-10-1480 - RETIREMENT-DB	\$19,864	\$21,580	\$22,578	\$22,589	\$48,305
5-10-1490 - RETIREMENT-DC	–	–	–	\$0	\$0
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$126,491</b>	<b>\$137,628</b>	<b>\$145,458</b>	<b>\$145,998</b>	<b>\$180,203</b>
<b>EXPENSES TOTAL</b>	<b>\$130,661</b>	<b>\$144,766</b>	<b>\$154,791</b>	<b>\$157,073</b>	<b>\$197,600</b>



# General Fund

## Line Item Detail

### General Fund: County Clerk (101-105)

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>REVENUE</b>					
3-30-4000 - FEDERAL GRANTS	–	–	–	\$0	\$0
3-30-4010 - STATE GRANTS	–	\$5,000	\$0	\$5,000	\$5,000
3-20-1100 - STATE SHARED REV - OTHER	\$1,027	\$1,029	–	\$1,000	\$0
3-40-5015 - COPIES/PRINTING/FAX FEES	\$23,692	\$17,799	\$11,088	\$15,000	\$10,000
3-40-5023 - CANDIDATE FILING FEES	\$350	\$450	\$350	\$350	\$400
3-40-5024 - DEATH CERTIFICATE FEES	\$8,350	\$9,125	\$7,048	\$7,000	\$8,000
3-40-5025 - LOCATION FEES	\$2,934	\$3,315	\$2,431	\$2,000	\$1,500
3-40-5026 - OLIS STATE MAPPING FEES	\$2,330	\$1,646	\$1,599	\$2,200	\$2,200
3-40-5027 - MARRIAGE SERVICE FEE	\$585	\$702	\$234	\$750	\$750
3-40-5028 - PHOTO/PASSPORT FEES	\$1,330	\$2,073	\$3,363	\$1,000	\$1,400
3-40-5029 - RECORDING FEES	\$71,130	\$47,626	\$44,132	\$60,000	\$60,000
3-40-5030 - MISC FEES	\$2,575	\$1,290	–	\$1,000	\$100
3-40-5031 - ELECTION FEES	\$10,642	\$763	\$20,211	\$1,000	\$11,000
3-40-5032 - TAX & ASSESSMENT FEES	\$1,165	\$823	\$1,116	\$1,200	\$1,200
3-40-5033 - CERTIFICATION FEES	\$609	\$592	\$533	\$600	\$600
3-40-5070 - ATTORNEY GENERAL FEES	–	–	–	\$100	\$100
3-40-5071 - ROAD VACATION FEE	–	–	–	\$100	\$100
3-40-1010 - MARRIAGE LICENSE	\$2,300	\$2,800	\$2,100	\$2,000	\$2,000
3-60-1020 - INSURANCE PROCEEDS	–	–	–	\$0	\$0
3-60-1050 - MISC REVENUE	\$1,637	\$15,289	\$230	\$500	\$300
3-80-7045 - REFUNDS	–	–	\$1,111	\$100	\$100
<b>REVENUE TOTAL</b>	<b>\$130,656</b>	<b>\$110,323</b>	<b>\$95,544</b>	<b>\$100,900</b>	<b>\$104,750</b>
<b>EXPENSES</b>					
<b>MATERIALS &amp; SERVICES</b>					
5-20-5260 - ADVERTISING/MARKETING	–	\$845	–	\$500	\$500
5-20-5270 - ALARM MONITORING	–	\$380	–	–	–
5-20-5290 - BOOK PURCHASES	\$925	–	–	\$1,000	\$0
5-20-5310 - DUES & MEMBERSHIPS	\$1,009	\$1,515	\$750	\$3,500	\$3,500
5-20-5320 - FEES - OTHER	–	\$219	\$170	–	–
5-20-5370 - INSURANCE - LIABILITY	–	–	\$1,224	\$1,250	\$1,310
5-20-5410 - LEGAL NOTICES	–	–	–	\$0	\$200
5-20-5420 - MISCELLANEOUS EXPENSES	\$14,722	\$9,902	–	\$200	\$200
5-20-5430 - POSTAGE/SHIPPING	–	\$1,106	\$4,310	\$4,500	\$6,800
5-20-5440 - PRINTING & COPIES	–	–	\$3,216	\$4,500	\$20,250
5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	–	–	\$35	–	\$150
5-20-5480 - REFUNDS	\$1,128	\$1,678	–	\$200	\$200
5-20-5510 - TRAINING & DEVELOPMENT	\$1,723	\$888	\$3,040	\$2,500	\$3,500
5-20-5520 - TRANSPORTATION - MILEAGE	–	\$1,633	\$3,367	\$3,500	\$4,000
5-20-5530 - TRANSPORTATION - OTHER	–	–	\$56	–	\$225
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$1,762	\$3,360	\$3,544	\$4,000	\$5,000
5-20-5810 - LEGAL SERVICES	–	–	–	\$20,000	\$20,000
5-20-5830 - OTHER CONTRACTED SERVICES	–	\$3,692	\$6,425	\$7,500	\$7,500
5-20-5860 - SOFTWARE MAINTENANCE	\$7,441	\$6,053	\$10,208	\$18,968	\$10,701
5-20-5870 - TRANSPORTATION SERVICES	–	\$6	–	–	–
5-20-6520 - LEASES - SOFTWARE (SAAS)	–	\$33	\$1,173	\$0	\$1,115
5-20-6530 - RENTAL - EQUIPMENT	–	\$800	–	\$0	\$1,000

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
5-20-6560 - LEASES - STORAGE FACILITIES	–	\$180	\$360	–	\$320
5-20-6110 - COMPUTER HARDWARE/OFFICE EQUIP MAINT	–	\$5,536	\$1,575	\$10,000	\$3,655
5-20-5250 - OFFICE SUPPLIES	\$439	\$11,537	\$11,615	\$10,000	\$20,000
5-20-5940 - FUEL	–	\$104	\$126	–	–
5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	–	\$2,544	–	\$5,000	\$5,000
<b>MATERIALS &amp; SERVICES TOTAL</b>	<b>\$29,149</b>	<b>\$52,010</b>	<b>\$51,195</b>	<b>\$97,118</b>	<b>\$115,126</b>
PERSONNEL SERVICES					
5-10-1401 - STIPEND	–	–	–	\$0	\$0
5-10-1400 - WAGES & SALARIES	\$185,349	\$201,122	\$209,200	\$238,616	\$252,465
5-10-1410 - TEMP WORKERS WAGES & SALARIES	\$132	\$1,694	\$2,094	\$0	\$0
5-10-1420 - OVERTIME	–	–	–	\$0	\$0
5-10-1500 - EMPLOYEE INCENTIVES	–	–	–	\$0	\$0
5-10-1430 - FRINGE BENEFITS	\$57,838	\$58,544	\$66,363	\$61,950	\$67,528
5-10-1440 - PERS	–	–	–	\$0	\$0
5-10-1450 - TAXES	\$13,993	\$15,287	\$15,740	\$19,262	\$20,401
5-10-1460 - UNEMPLOYMENT INS	\$1,250	\$1,688	\$2,042	\$2,168	\$2,187
5-10-1470 - WORKERS COMP INS	\$390	\$279	\$246	\$238	\$279
5-10-1480 - RETIREMENT-DB	\$45,536	\$50,552	\$51,844	\$52,154	\$110,995
5-10-1490 - RETIREMENT-DC	–	–	–	\$0	\$0
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$304,487</b>	<b>\$329,166</b>	<b>\$347,530</b>	<b>\$374,388</b>	<b>\$453,855</b>
CAPITAL OUTLAY					
5-40-9060 - EQUIPMENT & FURNISHINGS > \$5K	–	–	–	\$5,000	\$0
<b>CAPITAL OUTLAY TOTAL</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>\$5,000</b>	<b>\$0</b>
SPECIAL PAYMENTS					
5-50-7010 - PASS THRU PAYMENTS - STATE	\$3,525	\$3,244	\$2,247	\$3,000	\$3,000
<b>SPECIAL PAYMENTS TOTAL</b>	<b>\$3,525</b>	<b>\$3,244</b>	<b>\$2,247</b>	<b>\$3,000</b>	<b>\$3,000</b>
<b>EXPENSES TOTAL</b>	<b>\$337,162</b>	<b>\$384,420</b>	<b>\$400,971</b>	<b>\$479,506</b>	<b>\$571,981</b>



# General Fund

## Line Item Detail

### General Fund: Veterans' Services (101-106)

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>REVENUE</b>					
3-30-4010 - STATE GRANTS	\$81,736	\$85,736	\$84,944	\$85,736	\$88,943
3-60-1050 - MISC REVENUE	\$4,000	–	–	\$0	\$0
3-80-7045 - REFUNDS	–	\$20	\$0	–	\$0
3-80-7075 - REIMBURSEMENTS	–	\$19	–	\$0	\$0
REVENUE TOTAL	\$85,736	\$85,775	\$84,944	\$85,736	\$88,943
<b>EXPENSES</b>					
<b>MATERIALS &amp; SERVICES</b>					
5-20-5260 - ADVERTISING/MARKETING	–	\$1,517	\$3,807	\$4,000	\$4,000
5-20-5290 - BOOK PURCHASES	–	\$293	\$572	\$400	\$600
5-20-5310 - DUES & MEMBERSHIPS	\$550	\$75	\$125	\$800	\$800
5-20-5320 - FEES - OTHER	–	\$94	\$100	\$110	\$110
5-20-5370 - INSURANCE - LIABILITY	–	–	\$452	\$475	\$492
5-20-5390 - INSURANCE - VEHICLE	–	–	\$587	\$610	\$659
5-20-5420 - MISCELLANEOUS EXPENSES	\$3,946	–	–	\$200	\$200
5-20-5430 - POSTAGE/SHIPPING	–	–	–	\$0	\$0
5-20-5440 - PRINTING & COPIES	–	\$112	\$112	\$700	\$700
5-20-5500 - TELEPHONE & INTERNET	\$3,859	\$4,727	\$640	\$5,000	\$2,000
5-20-5510 - TRAINING & DEVELOPMENT	–	\$25	\$114	–	\$6,000
5-20-5520 - TRANSPORTATION - MILEAGE	\$34	\$107	\$389	\$300	\$300
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	–	\$88	\$396	\$4,750	\$3,250
5-20-5830 - OTHER CONTRACTED SERVICES	–	–	\$234	\$6,000	\$500
5-20-6520 - LEASES - SOFTWARE (SAAS)	–	–	\$1,863	\$950	\$2,394
5-20-6540 - RENTAL - VENUE	–	–	\$200	–	\$600
5-20-6550 - LEASES - OFFICE	\$875	–	–	\$0	\$0
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	\$245	–	\$1,077	\$500	\$500
5-20-5250 - OFFICE SUPPLIES	\$1,675	\$213	\$750	\$400	\$600
5-20-5940 - FUEL	–	–	\$374	\$600	\$800
5-20-5950 - HOSPITALITY EVENT SUPPLIES	–	–	\$769	–	\$3,900
5-20-5970 - MISCELLANEOUS SUPPLIES	\$12,283	\$5,314	–	\$100	\$100
5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	–	–	\$358	–	\$0
MATERIALS & SERVICES TOTAL	\$23,468	\$12,566	\$12,919	\$25,895	\$28,505
<b>PERSONNEL SERVICES</b>					
5-10-1401 - STIPEND	–	–	–	\$0	\$0
5-10-1400 - WAGES & SALARIES	\$73,032	\$67,291	\$84,299	\$82,572	\$87,663
5-10-1420 - OVERTIME	–	–	–	\$0	\$0
5-10-1500 - EMPLOYEE INCENTIVES	–	–	–	\$0	\$0
5-10-1430 - FRINGE BENEFITS	\$8,707	\$10,975	\$28,594	\$29,950	\$30,865
5-10-1440 - PERS	–	–	–	\$0	\$0
5-10-1450 - TAXES	\$5,622	\$5,122	\$6,076	\$6,674	\$7,096
5-10-1460 - UNEMPLOYMENT INS	\$832	\$828	\$1,220	\$832	\$848
5-10-1470 - WORKERS COMP INS	\$241	\$147	\$100	\$111	\$135
5-10-1480 - RETIREMENT-DB	\$14,347	\$15,589	\$16,887	\$15,985	\$34,059
5-10-1490 - RETIREMENT-DC	–	–	–	\$0	\$0
PERSONNEL SERVICES TOTAL	\$102,781	\$99,953	\$137,176	\$136,124	\$160,666



	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
EXPENSES TOTAL	\$126,248	\$112,519	\$150,094	\$162,019	\$189,171



# General Fund

## Line Item Detail

### General Fund: Board of Property Tax Appeals (101-107)

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>REVENUE</b>					
3-30-4010 - STATE GRANTS	–	\$192	\$532	–	\$0
3-80-7075 - REIMBURSEMENTS	\$568	\$204	–	\$300	\$500
<b>REVENUE TOTAL</b>	<b>\$568</b>	<b>\$395</b>	<b>\$532</b>	<b>\$300</b>	<b>\$500</b>
<b>EXPENSES</b>					
<b>MATERIALS &amp; SERVICES</b>					
5-20-5490 - STIPENDS	\$225	–	–	\$500	\$500
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$51	–	–	\$400	\$500
5-20-6520 - LEASES - SOFTWARE (SAAS)	–	–	–	–	\$0
5-20-5250 - OFFICE SUPPLIES	–	–	–	\$150	\$150
<b>MATERIALS &amp; SERVICES TOTAL</b>	<b>\$276</b>	<b>–</b>	<b>–</b>	<b>\$1,050</b>	<b>\$1,150</b>
<b>PERSONNEL SERVICES</b>					
5-10-1401 - STIPEND	–	–	–	\$0	\$0
5-10-1400 - WAGES & SALARIES	\$1,297	\$1,385	\$1,507	\$1,539	\$1,631
5-10-1420 - OVERTIME	–	–	–	\$0	\$0
5-10-1500 - EMPLOYEE INCENTIVES	–	–	–	\$0	\$0
5-10-1430 - FRINGE BENEFITS	\$355	\$387	\$448	\$415	\$452
5-10-1440 - PERS	–	–	–	\$0	\$0
5-10-1450 - TAXES	\$98	\$104	\$112	\$124	\$132
5-10-1460 - UNEMPLOYMENT INS	\$6	\$6	\$7	\$12	\$13
5-10-1470 - WORKERS COMP INS	\$1	\$0	\$0	\$2	\$2
5-10-1480 - RETIREMENT-DB	\$325	\$350	\$373	\$384	\$815
5-10-1490 - RETIREMENT-DC	–	–	–	\$0	\$0
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$2,083</b>	<b>\$2,233</b>	<b>\$2,447</b>	<b>\$2,476</b>	<b>\$3,045</b>
<b>EXPENSES TOTAL</b>	<b>\$2,358</b>	<b>\$2,233</b>	<b>\$2,447</b>	<b>\$3,526</b>	<b>\$4,195</b>



# General Fund

## Line Item Detail

### General Fund: Justice Court (101-109)

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>REVENUE</b>					
3-20-1070 - OTHER SHARED REVENUES	\$2,099	\$1,431	\$1,498	\$1,501	\$1,501
3-40-5030 - MISC FEES	\$4,381	\$4,023	\$2,814	\$8,000	\$6,000
3-50-1000 - FINES	\$227,736	\$148,296	\$179,439	\$175,000	\$175,000
3-60-1020 - INSURANCE PROCEEDS	–	–	\$445	–	–
3-60-1050 - MISC REVENUE	\$17,907	\$14,198	\$25,064	\$15,000	\$15,000
3-80-7045 - REFUNDS	–	–	\$153	–	–
REVENUE TOTAL	\$252,123	\$167,948	\$209,413	\$199,501	\$197,501
<b>EXPENSES</b>					
<b>MATERIALS &amp; SERVICES</b>					
5-20-5280 - BANKING & MERCHANT FEES	–	–	\$265	–	\$0
5-20-5290 - BOOK PURCHASES	–	–	–	\$1,015	\$1,015
5-20-5310 - DUES & MEMBERSHIPS	–	\$404	\$454	–	–
5-20-5320 - FEES - OTHER	–	\$240	\$254	–	–
5-20-5340 - FEES - WITNESS/JURY	–	\$314	\$260	\$3,000	\$3,300
5-20-5370 - INSURANCE - LIABILITY	–	–	\$967	\$1,000	\$1,037
5-20-5390 - INSURANCE - VEHICLE	–	–	\$442	\$470	\$490
5-20-5420 - MISCELLANEOUS EXPENSES	–	–	\$14	–	\$0
5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	–	\$125	–	\$1,000	\$1,000
5-20-5470 - RECORDS DESTRUCTION	–	\$180	\$185	–	\$0
5-20-5480 - REFUNDS	–	–	\$303	–	\$0
5-20-5510 - TRAINING & DEVELOPMENT	\$300	\$787	\$984	\$2,860	\$3,140
5-20-5520 - TRANSPORTATION - MILEAGE	–	\$1,099	\$610	\$1,440	\$2,000
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$536	\$2,043	\$1,037	\$3,000	\$3,300
5-20-5780 - INTERPRETER SERVICES	\$5,251	\$6,224	\$10,963	\$8,000	\$8,800
5-20-5810 - LEGAL SERVICES	\$24,566	\$17,350	\$32,208	\$54,400	\$59,400
5-20-5860 - SOFTWARE MAINTENANCE	\$4,878	\$4,865	\$2,794	\$7,150	\$7,850
5-20-6520 - LEASES - SOFTWARE (SAAS)	–	–	\$3,368	–	\$1,115
5-20-6100 - BUILDING MAINTENANCE	–	\$36	–	–	–
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	\$63	\$604	\$721	\$1,005	\$1,100
5-20-5250 - OFFICE SUPPLIES	\$4,121	\$3,286	\$2,107	\$7,000	\$7,700
5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	–	–	\$134	–	–
5-20-5940 - FUEL	\$1,102	\$1,735	\$1,355	\$2,000	\$2,200
5-20-5970 - MISCELLANEOUS SUPPLIES	–	\$56	\$63	–	\$0
5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	–	–	\$896	–	–
MATERIALS & SERVICES TOTAL	\$40,818	\$39,348	\$60,384	\$93,340	\$103,447
<b>PERSONNEL SERVICES</b>					
5-10-1401 - STIPEND	–	–	–	\$0	\$0
5-10-1400 - WAGES & SALARIES	\$151,002	\$165,968	\$191,642	\$191,530	\$203,378
5-10-1420 - OVERTIME	–	–	–	\$0	\$0
5-10-1500 - EMPLOYEE INCENTIVES	–	–	–	\$0	\$0
5-10-1430 - FRINGE BENEFITS	\$61,162	\$68,912	\$78,128	\$77,200	\$84,068
5-10-1440 - PERS	–	–	–	\$0	\$0
5-10-1450 - TAXES	\$10,671	\$11,673	\$14,064	\$15,471	\$16,450
5-10-1460 - UNEMPLOYMENT INS	\$897	\$1,188	\$1,785	\$1,784	\$1,819
5-10-1470 - WORKERS COMP INS	\$330	\$230	\$236	\$192	\$225
5-10-1480 - RETIREMENT-DB	\$37,865	\$39,853	\$47,491	\$47,664	\$101,761

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
5-10-1490 - RETIREMENT-DC	–	–	–	\$0	\$0
PERSONNEL SERVICES TOTAL	\$261,927	\$287,823	\$333,346	\$333,841	\$407,701
SPECIAL PAYMENTS					
5-50-7010 - PASS THRU PAYMENTS - STATE	–	\$0	\$0	–	\$0
5-50-7020 - PASS THRU PAYMENTS - OTHER	–	–	\$220	–	\$0
SPECIAL PAYMENTS TOTAL	–	\$0	\$220	–	\$0
EXPENSES TOTAL	\$302,745	\$327,171	\$393,950	\$427,181	\$511,148



# General Fund

## Line Item Detail

### General Fund: District Attorney (101-111)

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>REVENUE</b>					
3-30-4000 - FEDERAL GRANTS	–	\$60,714	\$90,357	\$22,000	\$22,000
3-30-4010 - STATE GRANTS	\$95,535	\$24,611	\$6,400	\$22,000	\$22,000
3-20-1100 - STATE SHARED REV - OTHER	\$6,784	\$922	–	\$0	\$0
3-40-5030 - MISC FEES	–	\$157	\$134	–	\$0
3-50-1050 - RESTITUTION	–	–	–	–	\$0
3-30-4030 - PROGRAM INCOME	–	\$5,666	\$0	–	\$0
3-60-1010 - COLLECTIONS & RECOVERY	–	–	\$40	–	\$0
3-60-1020 - INSURANCE PROCEEDS	–	–	–	–	\$0
3-60-1050 - MISC REVENUE	\$30	–	–	\$30	\$30
3-80-7045 - REFUNDS	–	–	\$354	–	\$0
3-80-7075 - REIMBURSEMENTS	\$2,197	\$288	\$259	\$2,500	\$2,500
<b>REVENUE TOTAL</b>	<b>\$104,547</b>	<b>\$92,359</b>	<b>\$97,545</b>	<b>\$46,530</b>	<b>\$46,530</b>
<b>EXPENSES</b>					
<b>MATERIALS &amp; SERVICES</b>					
5-20-5260 - ADVERTISING/MARKETING	–	–	\$339	–	\$0
5-20-5290 - BOOK PURCHASES	\$109	–	\$180	\$500	\$500
5-20-5310 - DUES & MEMBERSHIPS	\$2,404	\$6,356	\$5,223	\$2,000	\$2,500
5-20-5320 - FEES - OTHER	–	–	\$400	–	–
5-20-5340 - FEES - WITNESS/JURY	\$90	\$196	\$81	\$3,500	\$3,500
5-20-5370 - INSURANCE - LIABILITY	–	–	\$970	\$1,000	\$1,037
5-20-5390 - INSURANCE - VEHICLE	–	–	\$950	\$1,570	\$1,073
5-20-5420 - MISCELLANEOUS EXPENSES	\$1,947	\$794	\$640	\$3,000	\$3,000
5-20-5430 - POSTAGE/SHIPPING	–	–	\$98	–	\$0
5-20-5440 - PRINTING & COPIES	–	\$523	\$878	\$100	\$1,000
5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	\$3,460	–	\$84	\$4,200	\$4,200
5-20-5470 - RECORDS DESTRUCTION	–	\$181	\$784	–	\$0
5-20-5500 - TELEPHONE & INTERNET	\$31	\$173	\$1,796	\$5,000	\$5,000
5-20-5510 - TRAINING & DEVELOPMENT	\$3,826	\$2,656	\$2,570	\$3,000	\$3,000
5-20-5520 - TRANSPORTATION - MILEAGE	–	\$266	\$337	\$750	\$750
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$4,626	\$4,507	\$4,132	\$4,000	\$4,700
5-20-5780 - INTERPRETER SERVICES	–	\$760	\$1,726	–	\$0
5-20-5800 - LAB SERVICES	–	\$126	\$94	–	–
5-20-5810 - LEGAL SERVICES	–	\$1,087	-\$105	–	\$0
5-20-5830 - OTHER CONTRACTED SERVICES	\$5,948	\$2,417	\$3,348	\$3,500	\$3,500
5-20-5850 - INVESTIGATION SERVICES	\$651	\$2,855	\$1,835	\$2,000	\$3,000
5-20-5860 - SOFTWARE MAINTENANCE	\$2,750	\$2,750	\$2,750	\$2,750	\$3,000
5-20-5870 - TRANSPORTATION SERVICES	–	\$1,025	–	\$0	\$0
5-20-6520 - LEASES - SOFTWARE (SAAS)	–	\$3,610	\$3,107	\$2,550	\$4,678
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	\$1,436	\$621	\$4,016	\$1,250	\$2,000
5-20-5250 - OFFICE SUPPLIES	\$11,133	\$8,987	\$4,452	\$7,000	\$11,000
5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	\$224	\$4,841	\$4,874	\$1,000	\$1,500
5-20-5940 - FUEL	\$2,675	\$5,239	\$4,335	\$6,000	\$6,000
5-20-5950 - HOSPITALITY EVENT SUPPLIES	–	–	\$30	–	\$0
5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	–	–	\$1,696	–	–
<b>MATERIALS &amp; SERVICES TOTAL</b>	<b>\$41,311</b>	<b>\$49,969</b>	<b>\$51,619</b>	<b>\$54,670</b>	<b>\$64,938</b>
<b>PERSONNEL SERVICES</b>					

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
5-10-1401 - STIPEND	–	–	–	\$37,661	\$38,944
5-10-1400 - WAGES & SALARIES	\$171,348	\$287,169	\$230,828	\$242,056	\$240,523
5-10-1420 - OVERTIME	–	–	–	\$0	\$0
5-10-1500 - EMPLOYEE INCENTIVES	–	–	–	\$0	\$0
5-10-1430 - FRINGE BENEFITS	\$34,332	\$62,888	\$57,306	\$66,146	\$72,180
5-10-1440 - PERS	–	–	–	\$0	\$10,944
5-10-1450 - TAXES	\$12,955	\$21,556	\$17,170	\$19,562	\$19,473
5-10-1460 - UNEMPLOYMENT INS	\$1,251	\$3,158	\$3,009	\$1,747	\$1,747
5-10-1470 - WORKERS COMP INS	\$389	\$397	\$283	\$243	\$267
5-10-1480 - RETIREMENT-DB	\$40,347	\$33,377	\$32,844	\$33,052	\$70,098
5-10-1490 - RETIREMENT-DC	–	\$4,950	\$2,848	\$9,876	\$0
PERSONNEL SERVICES TOTAL	\$260,622	\$413,495	\$344,289	\$410,343	\$454,176
SPECIAL PAYMENTS					
5-50-7020 - PASS THRU PAYMENTS - OTHER	–	–	\$0	–	\$0
SPECIAL PAYMENTS TOTAL	–	–	\$0	–	\$0
EXPENSES TOTAL	\$301,932	\$463,464	\$395,909	\$465,013	\$519,114



# General Fund

## Line Item Detail

### General Fund: Juvenile Department (101-112)

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>REVENUE</b>					
3-30-4010 - STATE GRANTS	\$62,988	\$81,006	\$29,943	\$57,334	\$70,106
3-50-1000 - FINES	\$6,540	\$4,543	\$6,148	\$0	\$0
3-50-1050 - RESTITUTION	\$2,139	–	\$363	\$1,500	\$1,500
3-60-1050 - MISC REVENUE	\$1,690	\$11,899	\$250	\$13,700	\$13,700
3-80-7075 - REIMBURSEMENTS	\$50,038	–	–	\$0	\$0
3-90-9204 - XFR FR YOUTH/CHILDREN SERV COMM	–	\$29,070	\$39,000	\$39,000	\$0
REVENUE TOTAL	\$123,396	\$126,518	\$75,705	\$111,534	\$85,306
<b>EXPENSES</b>					
<b>MATERIALS &amp; SERVICES</b>					
5-20-5310 - DUES & MEMBERSHIPS	\$71	\$887	\$500	\$1,250	\$1,350
5-20-5320 - FEES - OTHER	–	\$68	\$72	–	–
5-20-5370 - INSURANCE - LIABILITY	–	–	\$961	\$1,000	\$1,037
5-20-5390 - INSURANCE - VEHICLE	–	–	\$1,254	\$1,290	\$1,412
5-20-5420 - MISCELLANEOUS EXPENSES	–	\$0	–	\$1,000	\$1,000
5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	\$1,254	\$1,287	\$35	\$500	\$500
5-20-5500 - TELEPHONE & INTERNET	\$1,119	\$1,136	\$1,038	\$1,500	\$1,500
5-20-5510 - TRAINING & DEVELOPMENT	\$250	\$1,300	\$1,275	\$2,500	\$2,500
5-20-5520 - TRANSPORTATION - MILEAGE	–	\$114	–	\$250	\$250
5-20-5560 - UTILITIES - ELECTRICTY	–	–	\$0	–	\$0
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$657	\$1,764	\$1,857	\$2,500	\$2,500
5-20-5590 - UTILITIES - WATER/SEWER	–	\$0	–	–	–
5-20-5780 - INTERPRETER SERVICES	\$100	–	–	\$1,250	\$1,250
5-20-5800 - LAB SERVICES	–	\$285	\$449	\$750	\$750
5-20-5830 - OTHER CONTRACTED SERVICES	\$22,951	\$71,120	\$15,246	\$20,000	\$22,000
5-20-5840 - EMPLOYMENT SCREENING	–	–	–	\$0	\$0
5-20-5870 - TRANSPORTATION SERVICES	–	–	\$74	–	–
5-20-5880 - MEDICAL/PHYCIATRIC SERVICES	–	\$6,492	\$6,609	\$2,000	\$2,000
5-20-5890 - JAIL-BOARD AND ROOM	–	–	–	\$45,000	\$45,000
5-20-6545 - RENTAL - OTHER	–	\$95	–	–	–
5-20-6520 - LEASES - SOFTWARE (SAAS)	–	\$84	\$1,232	\$0	\$1,115
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	\$1,453	\$1,334	\$255	\$2,000	\$2,000
5-20-5250 - OFFICE SUPPLIES	\$1,191	\$476	\$439	\$2,250	\$2,250
5-20-5930 - EQUIPMENT < \$5K	–	\$20	–	–	–
5-20-5940 - FUEL	\$1,643	\$2,883	\$2,961	\$3,000	\$3,000
5-20-5950 - HOSPITALITY EVENT SUPPLIES	–	–	\$14	–	\$0
5-20-5970 - MISCELLANEOUS SUPPLIES	\$163	\$406	–	\$250	\$250
MATERIALS & SERVICES TOTAL	\$30,851	\$89,751	\$34,272	\$88,290	\$91,664
<b>PERSONNEL SERVICES</b>					
5-10-1401 - STIPEND	–	–	–	\$0	\$0
5-10-1400 - WAGES & SALARIES	\$161,583	\$185,411	\$204,570	\$204,949	\$218,511
5-10-1420 - OVERTIME	–	–	–	\$0	\$0
5-10-1500 - EMPLOYEE INCENTIVES	–	–	–	\$0	\$0
5-10-1430 - FRINGE BENEFITS	\$48,335	\$44,494	\$55,730	\$56,471	\$60,865
5-10-1440 - PERS	–	–	–	\$0	\$0
5-10-1450 - TAXES	\$12,057	\$13,947	\$15,307	\$16,579	\$17,707
5-10-1460 - UNEMPLOYMENT INS	\$1,571	\$2,166	\$2,930	\$1,821	\$1,833

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
5-10-1470 - WORKERS COMP INS	\$5,964	\$4,150	\$3,215	\$4,122	\$4,481
5-10-1480 - RETIREMENT-DB	\$28,427	\$23,056	\$23,804	\$23,905	\$50,905
5-10-1490 - RETIREMENT-DC	\$2,068	\$6,040	\$9,773	\$9,861	\$10,596
PERSONNEL SERVICES TOTAL	<b>\$260,005</b>	<b>\$279,263</b>	<b>\$315,329</b>	<b>\$317,708</b>	<b>\$364,898</b>
CAPITAL OUTLAY					
5-40-9060 - EQUIPMENT & FURNISHINGS > \$5K	–	\$29,070	–	\$0	\$0
5-40-9120 - VEHICLES	–	–	\$45,280	\$50,000	\$0
CAPITAL OUTLAY TOTAL	<b>–</b>	<b>\$29,070</b>	<b>\$45,280</b>	<b>\$50,000</b>	<b>\$0</b>
SPECIAL PAYMENTS					
5-50-7020 - PASS THRU PAYMENTS - OTHER	\$2,139	\$180	\$461	\$1,500	\$1,500
5-50-7060 - GRANTS-LOCAL GOVT	–	\$15,000	–	–	–
5-50-7070 - GRANTS-BUSINESS	–	\$17,282	–	\$27,350	\$35,000
SPECIAL PAYMENTS TOTAL	<b>\$2,139</b>	<b>\$32,462</b>	<b>\$461</b>	<b>\$28,850</b>	<b>\$36,500</b>
EXPENSES TOTAL	<b>\$292,995</b>	<b>\$430,546</b>	<b>\$395,342</b>	<b>\$484,848</b>	<b>\$493,062</b>





# General Fund

## Line Item Detail

### General Fund: Sheriff's Department (101-113)

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>REVENUE</b>					
3-30-4000 - FEDERAL GRANTS	\$3,080	\$3,080	\$5,859	\$3,080	\$3,080
3-30-4010 - STATE GRANTS	\$135,683	\$77,345	\$70,578	\$123,855	\$113,206
3-30-4020 - LOCAL GRANTS	–	\$13,700	–	\$0	\$0
3-20-1100 - STATE SHARED REV - OTHER	\$37,683	\$50,403	–	\$36,355	\$0
3-40-5014 - DISPATCH FEES	\$21,087	\$150,220	\$0	\$93,358	\$0
3-40-5015 - COPIES/PRINTING/FAX FEES	\$1,510	\$1,855	\$1,660	\$1,500	\$1,500
3-40-5030 - MISC FEES	–	–	\$1,101	–	\$11,000
3-40-5034 - FINGERPRINTING FEES	\$610	\$455	\$505	\$1,000	\$1,000
3-40-5035 - IMPOUND FEES	\$2,105	\$2,340	\$2,520	\$4,000	\$4,000
3-40-5054 - OTHER CONTRACT SERVICES	\$303,074	\$310,120	\$502,414	\$339,831	\$333,926
3-40-5068 - SHERIFF FEES	\$8,127	\$16,810	\$19,589	\$15,000	\$15,000
3-40-1020 - GUN LICENSE	\$32,110	\$32,175	\$26,170	\$28,000	\$28,000
3-50-1000 - FINES	\$4,395	\$7,912	\$14,265	\$6,000	\$6,000
3-50-1030 - PENALTIES	\$50	–	–	\$100	\$100
3-50-1050 - RESTITUTION	–	–	\$300	–	\$0
3-60-1020 - INSURANCE PROCEEDS	–	\$4,540	\$7,409	–	\$0
3-60-1050 - MISC REVENUE	\$1,207	\$135	\$61	\$1,000	\$1,000
3-64-1000 - ASSET SALE PROCEEDS	–	\$5,740	\$85,108	\$30,000	\$30,000
3-80-7045 - REFUNDS	–	–	\$10,236	–	\$0
3-80-7075 - REIMBURSEMENTS	\$52,110	\$52,235	\$4,645	\$89,000	\$0
3-64-1010 - AUCTION PROCEEDS	\$3,469	\$0	–	\$5,000	\$5,000
<b>REVENUE TOTAL</b>	<b>\$606,300</b>	<b>\$729,064</b>	<b>\$752,420</b>	<b>\$777,079</b>	<b>\$552,812</b>
<b>EXPENSES</b>					
<b>MATERIALS &amp; SERVICES</b>					
5-20-5260 - ADVERTISING/MARKETING	\$42	\$910	\$1,959	\$1,000	\$1,500
5-20-5280 - BANKING & MERCHANT FEES	–	\$50	\$143	–	\$250
5-20-5310 - DUES & MEMBERSHIPS	\$7,300	\$9,177	\$5,046	\$10,000	\$10,000
5-20-5320 - FEES - OTHER	–	\$252	\$266	–	–
5-20-5330 - FEES - PERMITS/LICENSES	–	–	\$10	–	\$0
5-20-5370 - INSURANCE - LIABILITY	–	–	\$69,292	\$69,370	\$74,428
5-20-5375 - INSURANCE - MARINE PATROL	–	–	–	\$1,000	\$1,000
5-20-5380 - INSURANCE-PROPERTY	–	–	\$9,825	\$9,910	\$15,258
5-20-5390 - INSURANCE - VEHICLE	–	–	\$52,486	\$52,540	\$57,769
5-20-5410 - LEGAL NOTICES	\$2,570	\$472	\$1,711	\$1,000	\$1,000
5-20-5420 - MISCELLANEOUS EXPENSES	\$8,292	\$2,804	\$4,156	\$8,000	\$8,000
5-20-5430 - POSTAGE/SHIPPING	–	\$39	\$278	–	\$300
5-20-5440 - PRINTING & COPIES	–	\$1,258	\$5,184	\$500	\$2,500
5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	\$325	\$22	\$5,590	\$500	\$6,000
5-20-5470 - RECORDS DESTRUCTION	–	\$302	\$1,865	–	\$1,200
5-20-5500 - TELEPHONE & INTERNET	\$16,326	\$38,607	\$27,635	\$30,000	\$30,000
5-20-5510 - TRAINING & DEVELOPMENT	\$12,433	\$8,570	\$7,083	\$14,000	\$14,000
5-20-5511 - TRAINING & DEVELOPMENT-MARINE	–	–	–	\$1,000	\$1,000
5-20-5520 - TRANSPORTATION - MILEAGE	–	–	–	\$500	\$500
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$20,235	\$16,711	\$16,073	\$20,000	\$20,000
5-20-5830 - OTHER CONTRACTED SERVICES	\$326,022	\$252,171	\$9,978	\$5,000	\$6,000
5-20-5840 - EMPLOYMENT SCREENING	\$781	\$5,192	\$11,747	\$6,000	\$8,000

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
5-20-5850 - INVESTIGATION SERVICES	\$6,316	\$4,533	\$1,796	\$10,000	\$10,000
5-20-5860 - SOFTWARE MAINTENANCE	–	–	\$3,816	–	\$10,000
5-20-5870 - TRANSPORTATION SERVICES	–	\$3,417	-\$317	\$5,000	\$5,000
5-20-5890 - JAIL-BOARD AND ROOM	–	\$86,537	\$603,648	\$700,800	\$700,800
5-20-5895 - JAIL-MEDICAL EXPENSE	–	\$20,650	\$23,187	\$15,000	\$15,000
5-20-6520 - LEASES - SOFTWARE (SAAS)	\$5,433	\$9,052	\$44,100	\$8,625	\$29,302
5-20-6540 - RENTAL - VENUE	–	\$500	–	–	–
5-20-6550 - LEASES - OFFICE	\$4,936	\$2,561	–	\$2,500	\$2,500
5-20-6560 - LEASES - STORAGE FACILITIES	–	–	\$2,637	–	–
5-20-6110 - COMPUTER HARDWARE/OFFICE EQUIP MAINT	\$3,350	\$2,041	\$4,972	\$3,400	\$7,000
5-20-6140 - MISCELLANEOUS REPAIR & MAINT	–	–	–	\$2,000	\$2,700
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	\$50,361	\$63,908	\$42,572	\$60,000	\$60,000
5-20-6230 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE-MARINE PATROL	\$204	\$1,061	–	\$1,000	\$1,000
5-20-5250 - OFFICE SUPPLIES	\$15,354	\$18,213	\$5,458	\$15,750	\$15,750
5-20-5600 - UNIFORMS CLOTHING EXPENSE	\$54,802	\$71,022	\$39,429	\$70,500	\$70,500
5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	–	\$5,990	–	–	–
5-20-5930 - EQUIPMENT < \$5K	–	\$15,435	\$4,047	\$3,000	\$5,000
5-20-5940 - FUEL	\$132,800	\$136,092	\$125,377	\$125,500	\$135,500
5-20-5941 - FUEL-MARINE PATROL	\$1,937	\$11,275	\$3,693	\$8,000	\$8,000
5-20-5970 - MISCELLANEOUS SUPPLIES	\$13,307	\$7,397	\$5,195	\$26,500	\$26,500
5-20-5971 - MISCELLANEOUS SUPPLIES-MARINE PATROL	\$609	\$525	\$73	\$1,000	\$1,000
5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	–	–	\$714	–	\$1,000
5-20-6030 - SAFETY EQUIPMENT & SUPPLIES	–	\$3,996	\$2,504	\$1,500	\$3,500
5-20-6050 - SMALL TOOLS & EQUIPMENT < \$5K	–	\$556	\$23	–	\$500
5-20-6070 - TRAINING MATERIALS	–	\$32	–	\$1,000	\$1,000
<b>MATERIALS &amp; SERVICES TOTAL</b>	<b>\$683,735</b>	<b>\$801,328</b>	<b>\$1,143,250</b>	<b>\$1,291,395</b>	<b>\$1,370,257</b>
PERSONNEL SERVICES					
5-10-1401 - STIPEND	–	–	–	\$0	\$0
5-10-1400 - WAGES & SALARIES	\$1,980,263	\$2,086,612	\$2,315,389	\$2,549,435	\$2,421,865
5-10-1410 - TEMP WORKERS WAGES & SALARIES	\$2,666	\$14,684	\$15,077	\$0	\$0
5-10-1420 - OVERTIME	\$98,830	\$100,724	\$84,782	\$108,304	\$147,827
5-10-1500 - EMPLOYEE INCENTIVES	\$64,937	\$63,189	\$96,468	\$31,811	\$31,803
5-10-1430 - FRINGE BENEFITS	\$558,721	\$586,285	\$638,762	\$727,416	\$653,060
5-10-1440 - PERS	\$64,690	\$95,626	\$70,240	\$217,473	\$187,244
5-10-1450 - TAXES	\$160,497	\$168,763	\$186,034	\$218,832	\$214,069
5-10-1460 - UNEMPLOYMENT INS	\$19,601	\$22,086	\$31,592	\$20,800	\$18,617
5-10-1470 - WORKERS COMP INS	\$74,075	\$46,100	\$39,768	\$53,960	\$64,093
5-10-1480 - RETIREMENT-DB	\$429,837	\$439,813	\$418,234	\$450,201	\$714,787
5-10-1490 - RETIREMENT-DC	\$0	\$1,920	–	\$0	\$0
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$3,454,115</b>	<b>\$3,625,800</b>	<b>\$3,896,346</b>	<b>\$4,378,232</b>	<b>\$4,453,365</b>
CAPITAL OUTLAY					
5-40-9120 - VEHICLES	\$373,457	\$353,575	\$482,905	\$492,000	\$461,595
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$373,457</b>	<b>\$353,575</b>	<b>\$482,905</b>	<b>\$492,000</b>	<b>\$461,595</b>
SPECIAL PAYMENTS					
5-50-7010 - PASS THRU PAYMENTS - STATE	\$3,255	\$2,715	\$2,145	\$2,500	\$2,500
<b>SPECIAL PAYMENTS TOTAL</b>	<b>\$3,255</b>	<b>\$2,715</b>	<b>\$2,145</b>	<b>\$2,500</b>	<b>\$2,500</b>
<b>EXPENSES TOTAL</b>	<b>\$4,514,562</b>	<b>\$4,783,418</b>	<b>\$5,524,645</b>	<b>\$6,164,127</b>	<b>\$6,287,717</b>



# General Fund

## Line Item Detail

### General Fund: Public Health (101-114)

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>REVENUE</b>					
3-30-4000 - FEDERAL GRANTS	–	\$209,856	\$418,079	–	\$0
3-30-4010 - STATE GRANTS	\$309,462	\$414,992	\$1,864,316	\$1,737,727	\$3,332,761
3-30-4020 - LOCAL GRANTS	\$80,760	\$42,911	\$90,637	\$81,160	\$66,386
3-20-1100 - STATE SHARED REV - OTHER	–	–	\$11,405	–	\$62,000
3-40-5011 - SALES	\$60	–	–	\$250	\$0
3-40-5030 - MISC FEES	\$59,672	\$43,529	\$50,594	\$230,000	\$0
3-40-5036 - FAMILY PLANNING FEES	\$2,619	\$6,653	\$23,729	\$26,350	\$15,000
3-40-5037 - IMMUNIZATION FEES	\$129,837	\$62,241	\$60,324	\$107,250	\$40,000
3-40-5042 - BABIES FIRST FEES	–	\$460	–	\$8,500	\$0
3-30-4030 - PROGRAM INCOME	–	\$620	\$13,276	–	\$12,000
3-60-1020 - INSURANCE PROCEEDS	–	–	\$1,260	–	–
3-60-1050 - MISC REVENUE	–	\$3,103	\$1,830	\$0	\$0
3-80-7075 - REIMBURSEMENTS	\$10,753	\$31,321	\$492	\$0	\$0
REVENUE TOTAL	\$593,162	\$815,687	\$2,535,942	\$2,191,237	\$3,528,147
<b>EXPENSES</b>					
MATERIALS & SERVICES					
5-20-5260 - ADVERTISING/MARKETING	–	\$272	\$6,972	\$5,000	\$300
5-20-5280 - BANKING & MERCHANT FEES	–	\$2	\$702	–	\$100
5-20-5290 - BOOK PURCHASES	–	–	–	\$0	\$0
5-20-5310 - DUES & MEMBERSHIPS	–	\$1,938	–	–	\$2,450
5-20-5320 - FEES - OTHER	–	\$55	\$937	–	\$1,605
5-20-5330 - FEES - PERMITS/LICENSES	\$300	\$348	\$380	\$200	\$435
5-20-5370 - INSURANCE - LIABILITY	–	–	\$5,750	\$5,800	\$6,185
5-20-5380 - INSURANCE-PROPERTY	–	–	\$2,349	\$2,320	\$3,648
5-20-5390 - INSURANCE - VEHICLE	–	–	\$2,499	\$2,740	\$2,804
5-20-5420 - MISCELLANEOUS EXPENSES	\$122,990	\$12,842	\$1,991	\$135,200	\$700
5-20-5430 - POSTAGE/SHIPPING	–	\$67	\$299	\$1,000	\$200
5-20-5440 - PRINTING & COPIES	–	–	\$631	\$0	\$800
5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	–	\$31	\$35	–	\$300
5-20-5470 - RECORDS DESTRUCTION	–	\$253	\$149	–	\$300
5-20-5500 - TELEPHONE & INTERNET	\$1,158	\$3,755	\$5,179	\$2,000	\$5,300
5-20-5510 - TRAINING & DEVELOPMENT	–	\$959	\$2,319	\$5,000	\$2,500
5-20-5520 - TRANSPORTATION - MILEAGE	\$94	\$527	\$1,156	\$1,500	\$1,000
5-20-5560 - UTILITIES - ELECTRICTY	\$1,513	\$3,481	\$3,343	\$8,000	\$3,000
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$1,739	\$4,336	\$2,939	\$5,000	\$4,500
5-20-5590 - UTILITIES - WATER/SEWER	–	\$302	\$624	\$0	\$600
5-20-5610 - GARBAGE/WASTE DISPOSAL	–	\$132	\$266	\$0	\$270
5-20-5760 - CONTRACT EMPLOYEES	\$7,437	\$5,575	–	\$0	\$0
5-20-5780 - INTERPRETER SERVICES	–	\$547	\$808	–	\$800
5-20-5800 - LAB SERVICES	–	\$1,126	\$1,582	–	\$1,100
5-20-5830 - OTHER CONTRACTED SERVICES	\$12,994	\$157,471	\$1,961,814	\$1,656,420	\$2,058,380
5-20-6520 - LEASES - SOFTWARE (SAAS)	–	\$18,251	\$25,361	\$18,000	\$25,229
5-20-6540 - RENTAL - VENUE	–	\$20	–	–	–
5-20-6560 - LEASES - STORAGE FACILITIES	–	–	\$770	–	\$800
5-20-6100 - BUILDING MAINTENANCE	–	–	\$42	–	\$4,900
5-20-6110 - COMPUTER HARDWARE/OFFICE EQUIP MAINT	–	\$95	\$270	–	\$0

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	\$873	\$3,635	\$6,639	\$4,000	\$5,000
5-20-5250 - OFFICE SUPPLIES	\$2,557	\$4,504	\$2,425	\$4,500	\$4,000
5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	–	–	\$24	–	–
5-20-5930 - EQUIPMENT < \$5K	–	\$267	\$2,510	–	\$1,000
5-20-5940 - FUEL	\$3,168	\$4,571	\$4,435	\$1,000	\$4,600
5-20-5950 - HOSPITALITY EVENT SUPPLIES	–	\$46	\$125	–	\$100
5-20-5970 - MISCELLANEOUS SUPPLIES	\$323,265	\$928	\$499	\$20,000	\$100
5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	–	–	\$5,288	–	\$1,000
5-20-6000 - PHARMACEUTICAL SUPPLIES	\$109,421	\$64,098	\$88,882	\$147,000	\$90,000
5-20-6010 - PROGRAM MATERIALS & SUPPLIES	–	\$65	–	\$5,000	\$8,000
5-20-6050 - SMALL TOOLS & EQUIPMENT < \$5K	–	\$1,744	–	–	–
<b>MATERIALS &amp; SERVICES TOTAL</b>	<b>\$587,509</b>	<b>\$292,243</b>	<b>\$2,139,996</b>	<b>\$2,029,680</b>	<b>\$2,242,006</b>
PERSONNEL SERVICES					
5-10-1401 - STIPEND	–	–	–	\$0	\$0
5-10-1400 - WAGES & SALARIES	\$563,350	\$507,942	\$504,155	\$826,514	\$864,707
5-10-1410 - TEMP WORKERS WAGES & SALARIES	\$12,701	\$11,103	\$7,769	\$0	\$0
5-10-1420 - OVERTIME	–	\$213	–	\$0	\$0
5-10-1500 - EMPLOYEE INCENTIVES	–	–	–	\$0	\$0
5-10-1430 - FRINGE BENEFITS	\$122,034	\$126,483	\$161,231	\$252,622	\$263,340
5-10-1440 - PERS	–	–	–	\$0	\$13,173
5-10-1450 - TAXES	\$43,162	\$38,877	\$37,667	\$66,801	\$69,996
5-10-1460 - UNEMPLOYMENT INS	\$5,818	\$5,256	\$7,062	\$7,655	\$7,654
5-10-1470 - WORKERS COMP INS	\$2,523	\$1,540	\$1,372	\$1,978	\$2,480
5-10-1480 - RETIREMENT-DB	\$59,410	\$38,772	\$36,118	\$35,949	\$78,021
5-10-1490 - RETIREMENT-DC	\$17,784	\$18,639	\$23,222	\$49,059	\$40,837
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$826,781</b>	<b>\$748,826</b>	<b>\$778,597</b>	<b>\$1,240,578</b>	<b>\$1,340,208</b>
CAPITAL OUTLAY					
5-40-9060 - EQUIPMENT & FURNISHINGS > \$5K	\$125	\$5,940	–	\$0	\$0
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$125</b>	<b>\$5,940</b>	<b>–</b>	<b>\$0</b>	<b>\$0</b>
SPECIAL PAYMENTS					
5-50-7020 - PASS THRU PAYMENTS - OTHER	–	\$28,115	\$13,700	–	\$10,000
<b>SPECIAL PAYMENTS TOTAL</b>	<b>–</b>	<b>\$28,115</b>	<b>\$13,700</b>	<b>–</b>	<b>\$10,000</b>
<b>EXPENSES TOTAL</b>	<b>\$1,414,415</b>	<b>\$1,075,123</b>	<b>\$2,932,293</b>	<b>\$3,270,258</b>	<b>\$3,592,214</b>



# General Fund

## Line Item Detail

### General Fund: Planning Department (101-115)

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>REVENUE</b>					
3-30-4010 - STATE GRANTS	–	–	\$5,000	\$0	\$0
3-30-4020 - LOCAL GRANTS	\$4,000	–	–	\$4,000	\$4,000
3-40-5011 - SALES	–	–	–	\$220	\$220
3-40-5015 - COPIES/PRINTING/FAX FEES	\$28	\$3	–	\$55	\$55
3-40-5038 - ZONING & SITE PLAN REVIEW FEES	\$12,905	\$25,950	\$29,500	\$11,000	\$11,000
3-40-5044 - RURAL ADDRESSING FEES	\$2,000	\$4,800	\$3,450	\$3,650	\$3,650
3-40-5055 - AMENDMENTS	–	\$6,100	\$6,150	\$3,300	\$3,300
3-40-5056 - APPEALS & REMANDS	\$500	–	–	\$1,050	\$1,050
3-40-5057 - FARM AG EXEMPT	\$1,600	\$1,000	\$1,350	\$1,800	\$1,800
3-40-5058 - LAND PARTITIONING & SUBDIVISIO	\$14,010	\$7,650	\$6,900	\$8,800	\$8,800
3-40-5059 - LAND USE COMPATIBILITY REVIEWS	\$2,800	\$1,925	\$1,725	\$1,650	\$1,650
3-40-5060 - LAND USE DECISIONS	\$6,900	\$11,250	\$13,550	\$5,320	\$5,320
3-40-5063 - VARIANCES & DIMENSIONAL ADJUST	\$1,500	\$1,300	\$2,800	\$2,850	\$2,850
3-40-5072 - RENEWABLE ENERGY SURCHARGE	–	–	–	\$11,000	\$11,000
3-40-1080 - CONDTINAL USE PERMITS	\$9,100	\$7,400	\$70,400	\$11,000	\$11,000
3-60-1050 - MISC REVENUE	\$2,651	\$37,290	\$152,448	\$200	\$200
3-80-7075 - REIMBURSEMENTS	\$1,250	–	\$3,005	\$4,000	\$4,000
3-90-9237 - XFR FR BUILDING PERMIT FUND	\$50,000	\$50,000	–	\$0	\$68,300
<b>REVENUE TOTAL</b>	<b>\$109,244</b>	<b>\$154,668</b>	<b>\$296,278</b>	<b>\$69,895</b>	<b>\$138,195</b>
<b>EXPENSES</b>					
<b>MATERIALS &amp; SERVICES</b>					
5-20-5260 - ADVERTISING/MARKETING	–	\$402	\$1,618	–	\$0
5-20-5310 - DUES & MEMBERSHIPS	\$1,157	\$1,548	\$556	\$3,900	\$3,900
5-20-5320 - FEES - OTHER	–	–	\$154	–	–
5-20-5370 - INSURANCE - LIABILITY	–	–	\$1,934	\$2,000	\$2,074
5-20-5390 - INSURANCE - VEHICLE	–	–	\$1,205	\$1,250	\$1,355
5-20-5410 - LEGAL NOTICES	\$4,020	\$5,308	\$5,883	\$7,200	\$7,200
5-20-5420 - MISCELLANEOUS EXPENSES	\$127	\$371	\$417	\$24,940	\$1,000
5-20-5430 - POSTAGE/SHIPPING	–	\$31	\$7	–	–
5-20-5440 - PRINTING & COPIES	–	\$72	–	–	–
5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	\$1,254	\$3,166	\$459	\$5,450	\$5,450
5-20-5480 - REFUNDS	\$805	\$1,140	\$2,248	\$1,000	\$2,000
5-20-5500 - TELEPHONE & INTERNET	\$290	\$481	\$914	\$600	\$600
5-20-5510 - TRAINING & DEVELOPMENT	–	\$295	\$2,378	\$1,500	\$4,500
5-20-5520 - TRANSPORTATION - MILEAGE	\$465	\$1,188	\$1,480	\$1,750	\$0
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$636	\$4,315	\$5,798	\$3,900	\$5,900
5-20-5610 - GARBAGE/WASTE DISPOSAL	–	–	\$0	–	\$0
5-20-5720 - ARCHITECTUAL & ENGINEERING SER	–	\$2,500	–	–	–
5-20-5740 - CONSULTING SERVICES	–	\$39,968	–	\$4,500	\$0
5-20-5780 - INTERPRETER SERVICES	–	\$559	–	–	–
5-20-5810 - LEGAL SERVICES	–	\$12,850	\$24,425	\$25,000	\$25,000
5-20-5830 - OTHER CONTRACTED SERVICES	\$10,133	\$35,625	\$3,819	\$66,870	\$0
5-20-5860 - SOFTWARE MAINTENACE	–	–	\$825	\$1,850	\$0
5-20-6520 - LEASES - SOFTWARE (SAAS)	–	\$5,136	\$5,746	\$6,700	\$7,022
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	\$370	\$606	\$465	\$1,200	\$1,200
5-20-5250 - OFFICE SUPPLIES	\$1,894	\$3,394	\$2,921	\$3,310	\$3,310

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	–	–	\$3,974	–	\$2,500
5-20-5940 - FUEL	\$1,044	\$928	\$1,486	\$3,200	\$3,200
5-20-5970 - MISCELLANEOUS SUPPLIES	\$2,984	\$1,708	\$87	\$3,640	\$3,640
5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	\$481	\$2,305	\$5,073	\$2,200	\$2,200
5-20-6050 - SMALL TOOLS & EQUIPMENT < \$5K	–	–	\$99	–	\$0
<b>MATERIALS &amp; SERVICES TOTAL</b>	<b>\$25,660</b>	<b>\$123,895</b>	<b>\$73,968</b>	<b>\$171,960</b>	<b>\$82,051</b>
PERSONNEL SERVICES					
5-10-1401 - STIPEND	–	–	–	\$0	\$0
5-10-1400 - WAGES & SALARIES	\$303,254	\$336,719	\$294,713	\$382,451	\$466,885
5-10-1410 - TEMP WORKERS WAGES & SALARIES	–	\$3,004	\$3,152	–	\$0
5-10-1420 - OVERTIME	–	–	–	\$0	\$0
5-10-1500 - EMPLOYEE INCENTIVES	–	–	–	\$0	\$0
5-10-1430 - FRINGE BENEFITS	\$71,037	\$89,164	\$55,348	\$105,494	\$95,486
5-10-1440 - PERS	–	–	–	\$0	\$9,878
5-10-1450 - TAXES	\$22,944	\$25,286	\$22,368	\$30,927	\$37,778
5-10-1460 - UNEMPLOYMENT INS	\$2,944	\$3,656	\$4,690	\$3,192	\$3,665
5-10-1470 - WORKERS COMP INS	\$579	\$442	\$388	\$385	\$517
5-10-1480 - RETIREMENT-DB	\$38,952	\$48,614	\$23,711	\$50,029	\$38,594
5-10-1490 - RETIREMENT-DC	\$11,341	\$9,438	\$11,289	\$16,422	\$27,045
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$451,051</b>	<b>\$516,324</b>	<b>\$415,658</b>	<b>\$588,900</b>	<b>\$679,848</b>
CAPITAL OUTLAY					
5-40-9060 - EQUIPMENT & FURNISHINGS > \$5K	\$6,219	–	–	\$0	\$0
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$6,219</b>	<b>–</b>	<b>–</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENSES TOTAL</b>	<b>\$482,930</b>	<b>\$640,218</b>	<b>\$489,626</b>	<b>\$760,860</b>	<b>\$761,899</b>



# General Fund

## Line Item Detail

### General Fund: Community Development (101-116)

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>REVENUE</b>					
3-30-4000 - FEDERAL GRANTS	-	-	-	-	\$0
3-30-4010 - STATE GRANTS	-	-	-	-	\$0
3-30-4020 - LOCAL GRANTS	-	-	-	-	\$0
REVENUE TOTAL	-	-	-	-	\$0
<b>EXPENSES</b>					
<b>MATERIALS &amp; SERVICES</b>					
5-20-5260 - ADVERTISING/MARKETING	-	-	-	\$5,000	\$0
5-20-5310 - DUES & MEMBERSHIPS	-	-	-	\$3,250	\$0
5-20-5370 - INSURANCE - LIABILITY	-	-	-	-	\$0
5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	\$16,803	-	-	\$0	\$0
5-20-5520 - TRANSPORTATION - MILEAGE	-	-	-	\$1,000	\$0
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	-	-	-	\$4,000	\$0
5-20-5740 - CONSULTING SERVICES	-	-	-	\$0	\$0
5-20-5250 - OFFICE SUPPLIES	-	-	-	\$500	\$0
MATERIALS & SERVICES TOTAL	\$16,803	-	-	\$13,750	\$0
<b>PERSONNEL SERVICES</b>					
5-10-1401 - STIPEND	-	-	-	\$0	\$0
5-10-1400 - WAGES & SALARIES	-	-	\$52,400	\$54,276	\$0
5-10-1420 - OVERTIME	-	-	-	\$0	\$0
5-10-1500 - EMPLOYEE INCENTIVES	-	-	-	\$0	\$0
5-10-1430 - FRINGE BENEFITS	-	-	\$12,674	\$13,450	\$0
5-10-1440 - PERS	-	-	-	\$0	\$0
5-10-1450 - TAXES	-	-	\$3,906	\$4,382	\$0
5-10-1460 - UNEMPLOYMENT INS	-	-	\$351	\$290	\$0
5-10-1470 - WORKERS COMP INS	-	-	\$9	\$54	\$0
5-10-1480 - RETIREMENT-DB	-	-	-	\$0	\$0
5-10-1490 - RETIREMENT-DC	-	-	\$4,716	\$4,899	\$0
PERSONNEL SERVICES TOTAL	-	-	\$74,056	\$77,351	\$0
<b>SPECIAL PAYMENTS</b>					
5-50-7060 - GRANTS-LOCAL GOVT	-	-	\$323,327	\$327,862	\$0
5-50-7070 - GRANTS-BUSINESS	-	-	-	\$0	\$0
SPECIAL PAYMENTS TOTAL	-	-	\$323,327	\$327,862	\$0
EXPENSES TOTAL	\$16,803	-	\$397,383	\$418,963	\$0



# General Fund

## Line Item Detail

### General Fund: Emergency Management (101-117)

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>REVENUE</b>					
3-30-4000 - FEDERAL GRANTS	\$71,449	\$48,935	-\$1,060	\$294,580	\$64,287
3-30-4010 - STATE GRANTS	–	\$37,053	–	\$173,287	\$0
3-60-1050 - MISC REVENUE	\$101	\$59,204	–	\$0	\$10,000
3-80-7075 - REIMBURSEMENTS	–	\$952	\$0	–	\$0
REVENUE TOTAL	\$71,550	\$146,144	-\$1,060	\$467,867	\$74,287
<b>EXPENSES</b>					
<b>MATERIALS &amp; SERVICES</b>					
5-20-5370 - INSURANCE - LIABILITY	–	–	\$389	\$400	\$419
5-20-5390 - INSURANCE - VEHICLE	–	–	\$443	\$470	\$490
5-20-5420 - MISCELLANEOUS EXPENSES	\$15,410	\$127,565	\$206	\$23,319	\$23,319
5-20-5500 - TELEPHONE & INTERNET	\$859	\$1,701	\$3,105	\$1,500	\$3,000
5-20-5510 - TRAINING & DEVELOPMENT	\$13,963	\$966	–	\$8,097	\$8,097
5-20-5520 - TRANSPORTATION - MILEAGE	\$1,136	\$1,093	–	\$2,000	\$0
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$631	\$1,432	\$2,219	\$5,000	\$5,000
5-20-5610 - GARBAGE/WASTE DISPOSAL	–	\$66	–	\$0	\$0
5-20-5800 - LAB SERVICES	–	\$1,400	–	–	–
5-20-5840 - EMPLOYMENT SCREENING	–	\$100	–	\$2,000	\$1,000
5-20-6520 - LEASES - SOFTWARE (SAAS)	–	\$192	\$680	\$0	\$592
5-20-6100 - BUILDING MAINTENANCE	\$2,545	\$180	–	\$7,000	\$0
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	–	\$2,125	\$1,103	–	\$500
5-20-5250 - OFFICE SUPPLIES	–	\$1,722	\$108	–	\$500
5-20-5600 - UNIFORMS CLOTHING EXPENSE	–	–	\$116	–	\$1,000
5-20-5930 - EQUIPMENT < \$5K	–	–	–	\$29,000	\$29,003
5-20-5940 - FUEL	–	\$404	\$2,582	\$0	\$4,300
5-20-5950 - HOSPITALITY EVENT SUPPLIES	–	–	\$45	–	\$0
5-20-5970 - MISCELLANEOUS SUPPLIES	\$2,548	\$1,808	\$1,205	\$9,500	\$9,500
MATERIALS & SERVICES TOTAL	\$37,092	\$140,752	\$12,201	\$88,286	\$86,720
<b>PERSONNEL SERVICES</b>					
5-10-1401 - STIPEND	–	–	–	\$0	\$0
5-10-1400 - WAGES & SALARIES	\$60,080	\$68,732	\$65,738	\$78,166	\$88,241
5-10-1420 - OVERTIME	–	–	–	\$0	\$0
5-10-1500 - EMPLOYEE INCENTIVES	–	–	–	\$0	\$0
5-10-1430 - FRINGE BENEFITS	\$11,374	\$12,055	\$22,073	\$10,950	\$30,865
5-10-1440 - PERS	–	–	–	\$0	\$9,600
5-10-1450 - TAXES	\$4,553	\$5,234	\$4,893	\$6,319	\$7,143
5-10-1460 - UNEMPLOYMENT INS	\$804	\$781	\$1,110	\$611	\$611
5-10-1470 - WORKERS COMP INS	\$127	\$92	\$74	\$78	\$98
5-10-1480 - RETIREMENT-DB	\$99	\$318	–	\$0	\$0
5-10-1490 - RETIREMENT-DC	\$2,407	\$5,196	\$1,590	\$7,065	\$0
PERSONNEL SERVICES TOTAL	\$79,445	\$92,407	\$95,477	\$103,189	\$136,558
<b>CAPITAL OUTLAY</b>					
5-40-9060 - EQUIPMENT & FURNISHINGS > \$5K	–	–	–	\$316,000	\$0
5-40-9070 - HEAVY EQUIPMENT > \$5K	–	–	–	\$117,580	\$0
5-40-9120 - VEHICLES	–	–	–	–	\$48,405
CAPITAL OUTLAY TOTAL	–	–	–	\$433,580	\$48,405



	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
EXPENSES TOTAL	\$116,537	\$233,160	\$107,679	\$625,055	\$271,683



# General Fund

## Line Item Detail

### General Fund: Surveyor Department (101-118)

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>REVENUE</b>					
3-40-5029 - RECORDING FEES	\$475	\$450	\$175	\$300	\$300
3-40-5039 - AFFIDAVIT FEES	\$25	–	\$25	\$25	\$25
3-40-5040 - PROPERTY LINE ADJ FEES	\$100	\$300	\$600	\$200	\$200
3-40-5066 - SURVEYOR FEES	\$6,520	\$6,390	\$4,040	\$6,500	\$6,500
REVENUE TOTAL	\$7,120	\$7,140	\$4,840	\$7,025	\$7,025
<b>EXPENSES</b>					
<b>MATERIALS &amp; SERVICES</b>					
5-20-5290 - BOOK PURCHASES	–	–	–	\$500	\$500
5-20-5310 - DUES & MEMBERSHIPS	–	–	\$130	–	\$0
5-20-5320 - FEES - OTHER	–	–	–	\$500	\$500
5-20-5370 - INSURANCE - LIABILITY	–	–	\$347	\$350	\$364
5-20-5390 - INSURANCE - VEHICLE	–	–	\$538	\$530	\$603
5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	\$130	\$130	–	\$330	\$330
5-20-5500 - TELEPHONE & INTERNET	\$463	\$504	\$468	\$1,200	\$1,200
5-20-5510 - TRAINING & DEVELOPMENT	–	–	–	\$1,500	\$1,500
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	–	–	–	\$2,000	\$2,000
5-20-5770 - SURVEYOR SERVICES	\$18,000	\$31,680	\$29,040	\$31,680	\$31,680
5-20-5810 - LEGAL SERVICES	–	–	–	\$200	\$200
5-20-5830 - OTHER CONTRACTED SERVICES	–	–	–	\$200	\$200
5-20-5860 - SOFTWARE MAINTENANCE	–	–	–	\$1,200	\$0
5-20-6520 - LEASES - SOFTWARE (SAAS)	–	–	\$372	–	\$372
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	–	–	–	\$1,500	\$0
5-20-5250 - OFFICE SUPPLIES	–	–	–	\$500	\$500
5-20-5940 - FUEL	–	–	–	\$4,000	\$0
5-20-5970 - MISCELLANEOUS SUPPLIES	–	–	–	\$6,000	\$0
MATERIALS & SERVICES TOTAL	\$18,593	\$32,314	\$30,895	\$52,190	\$39,949
<b>PERSONNEL SERVICES</b>					
5-10-1401 - STIPEND	–	–	–	\$0	\$0
5-10-1400 - WAGES & SALARIES	\$3,052	–	–	\$0	\$0
5-10-1420 - OVERTIME	–	–	–	\$0	\$0
5-10-1500 - EMPLOYEE INCENTIVES	–	–	–	\$0	\$0
5-10-1430 - FRINGE BENEFITS	-\$1,023	–	–	\$0	\$0
5-10-1440 - PERS	–	–	–	\$0	\$0
5-10-1450 - TAXES	\$240	–	–	\$0	\$0
5-10-1460 - UNEMPLOYMENT INS	\$40	–	–	\$0	\$0
5-10-1470 - WORKERS COMP INS	\$84	–	\$56	\$0	\$0
5-10-1480 - RETIREMENT-DB	–	–	–	\$0	\$0
5-10-1490 - RETIREMENT-DC	–	–	–	\$0	\$0
PERSONNEL SERVICES TOTAL	\$2,392	–	\$56	\$0	\$0
EXPENSES TOTAL	\$20,985	\$32,314	\$30,950	\$52,190	\$39,949



# General Fund

Line Item Detail

General Fund: Museum (101-119)

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
REVENUE					
3-90-9219 - XFR FR VIDEO LOTTERY ECON DEV	\$11,000	\$11,000	–	\$0	\$0
REVENUE TOTAL	\$11,000	\$11,000	–	\$0	\$0
EXPENSES					
MATERIALS & SERVICES					
5-20-5370 - INSURANCE - LIABILITY	–	–	\$13	\$15	\$19
5-20-5380 - INSURANCE-PROPERTY	–	–	\$10,714	\$11,000	\$16,637
5-20-5390 - INSURANCE - VEHICLE	–	–	\$459	\$500	\$509
5-20-5830 - OTHER CONTRACTED SERVICES	\$11,000	\$11,000	\$0	\$0	\$0
MATERIALS & SERVICES TOTAL	\$11,000	\$11,000	\$11,185	\$11,515	\$17,165
EXPENSES TOTAL	\$11,000	\$11,000	\$11,185	\$11,515	\$17,165



# General Fund

## Line Item Detail

### General Fund: Public Works Administration (101-120)

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>REVENUE</b>					
3-80-7075 - REIMBURSEMENTS	-	-	-	\$0	\$0
<b>REVENUE TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENSES</b>					
<b>MATERIALS &amp; SERVICES</b>					
5-20-5280 - BANKING & MERCHANT FEES	-	-	\$33	-	\$0
5-20-5320 - FEES - OTHER	-	\$55	\$152	\$0	\$150
5-20-5330 - FEES - PERMITS/LICENSES	-	-	\$40	-	\$0
5-20-5370 - INSURANCE - LIABILITY	-	-	\$1,893	\$2,000	\$2,038
5-20-5380 - INSURANCE-PROPERTY	-	-	\$6,621	\$6,700	\$10,278
5-20-5390 - INSURANCE - VEHICLE	-	-	-	-	\$0
5-20-5410 - LEGAL NOTICES	-	\$158	-	\$0	\$500
5-20-5420 - MISCELLANEOUS EXPENSES	-	-	\$50	-	-
5-20-5440 - PRINTING & COPIES	-	\$538	\$1,622	\$0	\$900
5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	-	\$86	\$406	\$0	\$200
5-20-5510 - TRAINING & DEVELOPMENT	-	\$1,545	-	-	-
5-20-5520 - TRANSPORTATION - MILEAGE	-	-	\$334	-	\$0
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	-	\$23	\$28	-	-
5-20-5830 - OTHER CONTRACTED SERVICES	-	-	\$10	-	\$0
5-20-5840 - EMPLOYMENT SCREENING	-	\$110	-	-	-
5-20-5860 - SOFTWARE MAINTENANCE	-	\$36	\$1,342	-	-
5-20-6520 - LEASES - SOFTWARE (SAAS)	-	\$201	\$1,429	-	\$1,115
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	-	\$144	\$379	-	\$2,000
5-20-5250 - OFFICE SUPPLIES	\$9,024	\$4,050	\$114	\$5,000	\$5,000
5-20-5600 - UNIFORMS CLOTHING EXPENSE	-	-	\$14	-	\$0
5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	-	-	\$1,711	-	\$1,000
5-20-5940 - FUEL	-	-	-	-	\$5,000
5-20-5960 - JANITORIAL SUPPLIES	-	-	\$40	-	\$0
5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	-	-	\$809	-	\$0
<b>MATERIALS &amp; SERVICES TOTAL</b>	<b>\$9,024</b>	<b>\$6,946</b>	<b>\$17,028</b>	<b>\$13,700</b>	<b>\$28,181</b>
<b>PERSONNEL SERVICES</b>					
5-10-1401 - STIPEND	-	-	-	\$0	\$0
5-10-1400 - WAGES & SALARIES	\$38,298	\$32,648	\$77,251	\$79,679	\$108,844
5-10-1420 - OVERTIME	-	-	\$113	\$442	\$1,616
5-10-1500 - EMPLOYEE INCENTIVES	-	-	-	\$0	\$0
5-10-1430 - FRINGE BENEFITS	\$18,317	\$12,496	\$20,845	\$25,929	\$27,194
5-10-1440 - PERS	-	-	-	\$0	\$0
5-10-1450 - TAXES	\$2,905	\$2,358	\$5,720	\$6,477	\$8,939
5-10-1460 - UNEMPLOYMENT INS	\$318	\$284	\$875	\$614	\$733
5-10-1470 - WORKERS COMP INS	\$60	\$9	\$162	\$392	\$844
5-10-1480 - RETIREMENT-DB	\$9,965	\$8,248	\$16,416	\$16,919	\$48,415
5-10-1490 - RETIREMENT-DC	-	-	\$492	\$1,101	\$1,244
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$69,864</b>	<b>\$56,044</b>	<b>\$121,874</b>	<b>\$131,553</b>	<b>\$197,829</b>
<b>CAPITAL OUTLAY</b>					
5-40-9120 - VEHICLES	-	-	-	-	\$162,000
5-40-9020 - BUILDING IMPROVEMENTS	-	-	\$13,746	\$33,500	\$0
<b>CAPITAL OUTLAY TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$13,746</b>	<b>\$33,500</b>	<b>\$162,000</b>

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
EXPENSES TOTAL	\$78,888	\$62,990	\$152,649	\$178,753	\$388,010



# General Fund

## Line Item Detail

### General Fund: Facilities Maintenance (101-121)

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>REVENUE</b>					
3-30-4000 - FEDERAL GRANTS	–	–	–	–	\$117,580
3-30-4010 - STATE GRANTS	–	–	–	\$4,000	\$0
3-60-1050 - MISC REVENUE	\$4,083	\$4,837	\$4,611	\$1,500	\$1,500
3-90-9202 - XFR FR ROAD FUND	\$214	–	–	\$0	\$0
REVENUE TOTAL	\$4,297	\$4,837	\$4,611	\$5,500	\$119,080
<b>EXPENSES</b>					
<b>MATERIALS &amp; SERVICES</b>					
5-20-5260 - ADVERTISING/MARKETING	–	–	\$263	–	\$0
5-20-5270 - ALARM MONITORING	–	\$730	\$1,862	\$0	\$2,500
5-20-5280 - BANKING & MERCHANT FEES	–	–	\$112	–	\$0
5-20-5310 - DUES & MEMBERSHIPS	–	–	\$100	–	\$100
5-20-5320 - FEES - OTHER	–	–	\$45	–	\$0
5-20-5330 - FEES - PERMITS/LICENSES	–	\$516	\$162	–	–
5-20-5370 - INSURANCE - LIABILITY	–	–	\$1,771	\$1,870	\$1,910
5-20-5380 - INSURANCE-PROPERTY	–	–	–	\$2,220	\$0
5-20-5390 - INSURANCE - VEHICLE	–	–	\$1,264	\$2,410	\$1,412
5-20-5420 - MISCELLANEOUS EXPENSES	–	–	\$20,776	\$26,000	\$400
5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	–	–	\$35	–	–
5-20-5500 - TELEPHONE & INTERNET	\$2,657	\$2,446	\$2,589	\$2,888	\$2,888
5-20-5510 - TRAINING & DEVELOPMENT	\$275	\$161	\$275	\$1,500	\$1,500
5-20-5520 - TRANSPORTATION - MILEAGE	–	–	–	\$750	\$750
5-20-5560 - UTILITIES - ELECTRICTY	\$47,801	\$48,236	\$46,382	\$51,150	\$52,685
5-20-5570 - UTILITIES - GAS	\$34,493	\$34,965	\$32,002	\$31,790	\$46,990
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$30	–	\$1,162	\$750	\$1,000
5-20-5590 - UTILITIES - WATER/SEWER	\$15,324	\$15,993	\$17,211	\$16,590	\$17,088
5-20-5610 - GARBAGE/WASTE DISPOSAL	\$4,098	\$3,294	\$4,272	\$4,725	\$5,907
5-20-5790 - JANITORIAL SERVICES	\$96,311	\$104,229	\$238	\$0	\$0
5-20-5830 - OTHER CONTRACTED SERVICES	\$4,327	\$6,631	\$13,401	\$5,500	\$55,500
5-20-5840 - EMPLOYMENT SCREENING	–	–	\$228	–	–
5-20-6520 - LEASES - SOFTWARE (SAAS)	–	\$109	\$2,431	\$500	\$2,637
5-20-6530 - RENTAL - EQUIPMENT	–	\$3,812	\$550	\$5,000	\$5,000
5-20-6100 - BUILDING MAINTENANCE	\$40,141	\$32,650	\$39,383	\$48,400	\$53,900
5-20-6130 - GROUNDS MAINTENANCE	\$4,417	\$6,283	\$5,138	\$6,825	\$6,825
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	\$5,028	\$3,949	\$6,924	\$13,800	\$13,800
5-20-5250 - OFFICE SUPPLIES	–	\$26	\$1,032	–	\$500
5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	–	–	\$150	–	\$3,000
5-20-5940 - FUEL	\$7,572	\$12,401	\$15,787	\$11,880	\$20,300
5-20-5950 - HOSPITALITY EVENT SUPPLIES	–	–	\$26	–	\$100
5-20-5960 - JANITORIAL SUPPLIES	\$6,540	\$11,936	\$19,312	\$37,500	\$27,500
5-20-5970 - MISCELLANEOUS SUPPLIES	–	–	\$537	–	\$250
5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	–	–	\$646	–	–
5-20-5990 - PARTS	–	\$12	\$1,036	–	\$1,500
5-20-6020 - SHOP SUPPLIES	–	\$236	\$321	\$1,250	\$1,250
5-20-6030 - SAFETY EQUIPMENT & SUPPLIES	\$1,189	\$576	\$509	\$1,500	\$1,500
5-20-6050 - SMALL TOOLS & EQUIPMENT < \$5K	\$2,365	\$3,009	\$12,559	\$15,000	\$12,500
MATERIALS & SERVICES TOTAL	\$272,569	\$292,198	\$250,488	\$289,798	\$341,192

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
PERSONNEL SERVICES					
5-10-1401 - STIPEND	–	–	–	\$0	\$0
5-10-1400 - WAGES & SALARIES	\$184,023	\$190,089	\$225,878	\$233,816	\$255,631
5-10-1420 - OVERTIME	–	–	\$4,029	\$2,207	\$15,414
5-10-1500 - EMPLOYEE INCENTIVES	–	–	–	\$0	\$0
5-10-1430 - FRINGE BENEFITS	\$35,992	\$34,670	\$90,484	\$88,918	\$107,368
5-10-1440 - PERS	–	–	–	\$0	\$0
5-10-1450 - TAXES	\$13,977	\$14,322	\$16,717	\$18,181	\$21,974
5-10-1460 - UNEMPLOYMENT INS	\$1,871	\$2,073	\$3,293	\$2,117	\$2,343
5-10-1470 - WORKERS COMP INS	\$7,575	\$4,004	\$7,217	\$6,302	\$8,053
5-10-1480 - RETIREMENT-DB	\$46,208	\$48,020	\$38,517	\$47,533	\$83,407
5-10-1490 - RETIREMENT-DC	–	–	\$2,542	\$6,706	\$9,494
PERSONNEL SERVICES TOTAL	\$289,647	\$293,179	\$388,678	\$405,780	\$503,684
CAPITAL OUTLAY					
5-40-9070 - HEAVY EQUIPMENT > \$5K	–	–	\$128,581	\$136,222	\$0
5-40-9120 - VEHICLES	–	–	–	\$0	\$206,000
5-40-9020 - BUILDING IMPROVEMENTS	–	\$195	\$8,989	\$0	\$162,580
CAPITAL OUTLAY TOTAL	–	\$195	\$137,570	\$136,222	\$368,580
EXPENSES TOTAL	\$562,216	\$585,572	\$776,736	\$831,800	\$1,213,456



# General Fund

## Line Item Detail

### General Fund: North Transfer Station (101-122)

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>REVENUE</b>					
3-40-5041 - TRANSFER STATION FEES	\$23,710	\$26,050	\$28,665	\$22,000	\$32,000
3-60-1020 - INSURANCE PROCEEDS	–	\$468	–	–	–
3-60-1050 - MISC REVENUE	\$538	\$292	\$229	\$750	\$1,750
3-80-7075 - REIMBURSEMENTS	\$18,335	\$15,090	\$20,622	\$0	\$18,000
3-90-9210 - XFR FR FINLEY BUTTES LICENSE FEE	–	–	\$59,000	\$59,000	\$216,435
<b>REVENUE TOTAL</b>	<b>\$42,583</b>	<b>\$41,901</b>	<b>\$108,515</b>	<b>\$81,750</b>	<b>\$268,185</b>
<b>EXPENSES</b>					
<b>MATERIALS &amp; SERVICES</b>					
5-20-5260 - ADVERTISING/MARKETING	\$52	\$207	\$3,254	\$3,250	\$500
5-20-5280 - BANKING & MERCHANT FEES	\$750	\$669	\$169	\$1,030	\$1,030
5-20-5330 - FEES - PERMITS/LICENSES	–	–	\$50	–	\$0
5-20-5370 - INSURANCE - LIABILITY	–	–	\$189	\$200	\$201
5-20-5380 - INSURANCE-PROPERTY	–	–	\$66	\$70	\$96
5-20-5500 - TELEPHONE & INTERNET	\$964	\$1,053	\$827	\$700	\$700
5-20-5510 - TRAINING & DEVELOPMENT	\$58	\$54	–	\$200	\$200
5-20-5560 - UTILITIES - ELECTRICTY	\$489	\$538	\$643	\$600	\$600
5-20-5610 - GARBAGE/WASTE DISPOSAL	\$35,417	\$18,899	\$14,810	\$51,884	\$2,500
5-20-5620 - LANDFILL FEES	–	\$17,875	\$102,033	\$65,000	\$90,000
5-20-5830 - OTHER CONTRACTED SERVICES	\$746	\$650	\$15,879	\$17,950	\$39,500
5-20-6520 - LEASES - SOFTWARE (SAAS)	–	–	\$432	–	\$0
5-20-6530 - RENTAL - EQUIPMENT	–	\$1,160	\$1,850	\$3,019	\$2,500
5-20-6100 - BUILDING MAINTENANCE	\$13	\$8	\$22	\$0	\$0
5-20-6130 - GROUNDS MAINTENANCE	–	\$246	\$62	\$800	\$800
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	–	–	–	–	\$1,000
5-20-5250 - OFFICE SUPPLIES	–	\$44	\$69	–	–
5-20-5960 - JANITORIAL SUPPLIES	–	–	–	\$200	\$200
5-20-5970 - MISCELLANEOUS SUPPLIES	\$391	\$431	\$27	\$0	\$0
5-20-6040 - SIGNAGE	–	\$100	\$107	–	–
5-20-6050 - SMALL TOOLS & EQUIPMENT < \$5K	–	\$731	–	\$650	\$650
<b>MATERIALS &amp; SERVICES TOTAL</b>	<b>\$38,881</b>	<b>\$42,664</b>	<b>\$140,488</b>	<b>\$145,553</b>	<b>\$140,477</b>
<b>PERSONNEL SERVICES</b>					
5-10-1401 - STIPEND	–	–	–	\$0	\$0
5-10-1400 - WAGES & SALARIES	\$10,140	\$11,016	\$4,674	\$16,370	\$17,345
5-10-1410 - TEMP WORKERS WAGES & SALARIES	–	\$2,880	\$11,829	–	\$0
5-10-1420 - OVERTIME	–	–	–	\$0	\$0
5-10-1500 - EMPLOYEE INCENTIVES	–	–	–	\$0	\$0
5-10-1430 - FRINGE BENEFITS	–	\$8	–	\$0	\$0
5-10-1440 - PERS	–	–	–	\$0	\$0
5-10-1450 - TAXES	\$776	\$1,069	\$1,262	\$1,318	\$1,397
5-10-1460 - UNEMPLOYMENT INS	\$137	\$180	\$215	\$196	\$209
5-10-1470 - WORKERS COMP INS	\$543	\$853	\$357	\$552	\$663
5-10-1480 - RETIREMENT-DB	–	\$51	–	\$0	\$0
5-10-1490 - RETIREMENT-DC	–	–	–	\$0	\$0
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$11,596</b>	<b>\$16,056</b>	<b>\$18,337</b>	<b>\$18,436</b>	<b>\$19,614</b>
<b>CAPITAL OUTLAY</b>					
5-40-9060 - EQUIPMENT & FURNISHINGS > \$5K	–	–	–	–	\$107,925



	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
CAPITAL OUTLAY TOTAL	-	-	-	-	\$107,925
EXPENSES TOTAL	\$50,476	\$58,720	\$158,825	\$163,989	\$268,016



# General Fund

## Line Item Detail

### General Fund: Solid Waste Transfer Station (101-123)

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>REVENUE</b>					
3-40-5011 - SALES	–	\$115	–	\$0	\$0
3-40-5041 - TRANSFER STATION FEES	\$34,286	\$33,023	\$23,435	\$34,000	\$34,000
3-60-1050 - MISC REVENUE	\$2,187	\$324	\$548	\$1,500	\$1,500
3-80-7075 - REIMBURSEMENTS	\$15,274	\$14,435	\$3,761	\$0	\$15,000
3-90-9210 - XFR FR FINLEY BUTTES LICENSE FEE	–	–	\$28,400	\$28,400	\$161,512
<b>REVENUE TOTAL</b>	<b>\$51,747</b>	<b>\$47,897</b>	<b>\$56,144</b>	<b>\$63,900</b>	<b>\$212,012</b>
<b>EXPENSES</b>					
<b>MATERIALS &amp; SERVICES</b>					
5-20-5260 - ADVERTISING/MARKETING	\$52	\$339	\$3,281	\$3,250	\$3,250
5-20-5280 - BANKING & MERCHANT FEES	\$838	\$714	\$180	\$3,000	\$3,000
5-20-5330 - FEES - PERMITS/LICENSES	–	–	\$50	–	\$0
5-20-5370 - INSURANCE - LIABILITY	–	–	\$168	\$200	\$182
5-20-5380 - INSURANCE-PROPERTY	–	–	\$14	\$20	\$16
5-20-5390 - INSURANCE - VEHICLE	–	–	\$100	\$100	\$113
5-20-5480 - REFUNDS	–	\$1	\$70	–	\$0
5-20-5500 - TELEPHONE & INTERNET	\$701	\$749	\$809	\$900	\$900
5-20-5510 - TRAINING & DEVELOPMENT	\$58	\$54	–	\$200	\$400
5-20-5560 - UTILITIES - ELECTRICTY	\$688	\$557	\$330	\$600	\$600
5-20-5610 - GARBAGE/WASTE DISPOSAL	\$1,143	\$1,309	\$570	\$34,000	\$2,500
5-20-5620 - LANDFILL FEES	\$49,796	\$55,148	\$59,303	\$23,000	\$55,000
5-20-5830 - OTHER CONTRACTED SERVICES	\$1,260	\$1,313	\$18,477	\$19,950	\$3,950
5-20-6530 - RENTAL - EQUIPMENT	–	\$970	\$2,186	\$1,000	\$0
5-20-6100 - BUILDING MAINTENANCE	–	–	\$71	–	\$0
5-20-6140 - MISCELLANEOUS REPAIR & MAINT	\$31	\$76	\$1,290	\$800	\$800
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	–	–	–	–	\$0
5-20-5250 - OFFICE SUPPLIES	–	\$44	\$69	–	–
5-20-5970 - MISCELLANEOUS SUPPLIES	\$200	\$350	–	\$0	\$0
5-20-6040 - SIGNAGE	–	\$100	\$238	–	–
5-20-6050 - SMALL TOOLS & EQUIPMENT < \$5K	–	\$794	–	\$650	\$650
<b>MATERIALS &amp; SERVICES TOTAL</b>	<b>\$54,766</b>	<b>\$62,517</b>	<b>\$87,204</b>	<b>\$87,670</b>	<b>\$71,361</b>
<b>PERSONNEL SERVICES</b>					
5-10-1401 - STIPEND	–	–	–	\$0	\$0
5-10-1400 - WAGES & SALARIES	\$9,804	\$11,700	\$4,755	\$16,472	\$17,449
5-10-1410 - TEMP WORKERS WAGES & SALARIES	–	\$3,240	\$11,938	–	\$0
5-10-1420 - OVERTIME	–	–	–	\$0	\$0
5-10-1500 - EMPLOYEE INCENTIVES	–	–	–	\$0	\$0
5-10-1430 - FRINGE BENEFITS	–	\$8	–	\$0	\$0
5-10-1440 - PERS	–	–	–	\$0	\$0
5-10-1450 - TAXES	\$750	\$1,149	\$1,277	\$1,326	\$1,405
5-10-1460 - UNEMPLOYMENT INS	\$132	\$254	\$350	\$198	\$210
5-10-1470 - WORKERS COMP INS	\$526	\$300	\$711	\$555	\$667
5-10-1480 - RETIREMENT-DB	–	\$54	–	\$0	\$0
5-10-1490 - RETIREMENT-DC	–	–	–	\$0	\$0
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$11,212</b>	<b>\$16,704</b>	<b>\$19,032</b>	<b>\$18,551</b>	<b>\$19,731</b>
<b>CAPITAL OUTLAY</b>					
5-40-9060 - EQUIPMENT & FURNISHINGS > \$5K	–	–	–	–	\$0

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
5-40-9070 - HEAVY EQUIPMENT > \$5K	–	\$96,295	\$108	\$0	\$120,750
CAPITAL OUTLAY TOTAL	–	\$96,295	\$108	\$0	\$120,750
EXPENSES TOTAL	\$65,978	\$175,516	\$106,343	\$106,221	\$211,842



# General Fund

## Line Item Detail

### General Fund: Transfer to Other Funds (101-124)

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
REVENUE					
-	-	-	-	-	-
REVENUE TOTAL	undefined	undefined	undefined	undefined	undefined
EXPENSES					
INTERFUND TRANSFERS					
5-50-8205 - XFR TO AIRPORT FUND	\$8,406	\$8,406	-	\$0	\$0
5-50-8215 - XFR TO COMPUTER EQUIP RESERVE	\$20,000	\$20,000	-	\$0	\$0
5-50-8217 - XFR TO PROGRAMMING RESERVE	\$83,801	\$187,000	-	\$0	\$0
5-50-8227 - XFR TO CAPITAL IMPROVEMENT PROJ	\$2,077,348	\$2,388,388	-	\$0	\$0
5-50-8241 - XFR TO BUILDING RESERVE FUND	\$50,000	\$50,000	-	\$0	\$0
5-50-8245 - XFR TO WATER PLANNING FUND	-	\$16,000	-	\$0	\$0
5-50-8540 - XFR TO RESILIENCY FUND	\$300,000	\$500,000	-	\$0	\$0
INTERFUND TRANSFERS TOTAL	\$2,539,555	\$3,169,794	-	\$0	\$0
EXPENSES TOTAL	\$2,539,555	\$3,169,794	-	\$0	\$0



# General Fund

## Line Item Detail

### General Fund: Information Technology (101-125)

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>REVENUE</b>					
3-30-4010 - STATE GRANTS	–	\$1,164	\$3,963	–	\$0
3-80-7075 - REIMBURSEMENTS	\$3,479	\$1,235	–	\$0	\$0
<b>REVENUE TOTAL</b>	<b>\$3,479</b>	<b>\$2,400</b>	<b>\$3,963</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENSES</b>					
<b>MATERIALS &amp; SERVICES</b>					
5-20-5370 - INSURANCE - LIABILITY	–	–	\$466	\$500	\$510
5-20-5430 - POSTAGE/SHIPPING	–	–	\$20	–	\$0
5-20-5500 - TELEPHONE & INTERNET	–	–	–	\$0	\$48,400
5-20-5740 - CONSULTING SERVICES	–	\$0	–	\$0	\$100,000
5-20-5830 - OTHER CONTRACTED SERVICES	\$101,772	\$249,600	\$275,735	\$250,000	\$325,000
5-20-5860 - SOFTWARE MAINTENANCE	\$29,854	\$36,333	–	\$7,500	\$4,500
5-20-6520 - LEASES - SOFTWARE (SAAS)	\$5,117	\$16,120	\$13,622	\$63,000	\$17,800
5-20-6110 - COMPUTER HARDWARE/OFFICE EQUIP MAINT	–	\$1,493	\$1,677	\$4,500	\$4,500
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	\$289	–	–	\$0	\$0
5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	\$7,347	\$49,645	\$61,044	\$74,600	\$77,200
5-20-5940 - FUEL	–	–	\$106	–	\$0
<b>MATERIALS &amp; SERVICES TOTAL</b>	<b>\$144,378</b>	<b>\$353,190</b>	<b>\$352,670</b>	<b>\$400,100</b>	<b>\$577,910</b>
<b>CAPITAL OUTLAY</b>					
5-40-9030 - IT HARDWARE > \$5K	\$32,571	–	–	\$0	\$105,000
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$32,571</b>	<b>–</b>	<b>–</b>	<b>\$0</b>	<b>\$105,000</b>
<b>EXPENSES TOTAL</b>	<b>\$176,949</b>	<b>\$353,190</b>	<b>\$352,670</b>	<b>\$400,100</b>	<b>\$682,910</b>



# General Fund

## Line Item Detail

### General Fund: Weed Department (101-128)

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>REVENUE</b>					
3-30-4000 - FEDERAL GRANTS	–	–	–	\$12,500	\$0
3-30-4010 - STATE GRANTS	–	–	–	–	\$12,712
3-40-5054 - OTHER CONTRACT SERVICES	–	–	\$36,812	\$35,000	\$74,440
3-60-1050 - MISC REVENUE	\$24,995	\$15,569	\$884	\$0	\$0
3-80-7075 - REIMBURSEMENTS	\$13,486	\$17,655	\$3,110	\$0	\$0
<b>REVENUE TOTAL</b>	<b>\$38,481</b>	<b>\$33,223</b>	<b>\$40,806</b>	<b>\$47,500</b>	<b>\$87,152</b>
<b>EXPENSES</b>					
<b>MATERIALS &amp; SERVICES</b>					
5-20-5280 - BANKING & MERCHANT FEES	–	–	\$12	–	\$0
5-20-5310 - DUES & MEMBERSHIPS	\$578	\$849	–	\$900	\$2,140
5-20-5330 - FEES - PERMITS/LICENSES	–	\$58	\$158	\$115	\$800
5-20-5370 - INSURANCE - LIABILITY	\$1,408	\$1,475	\$1,825	\$1,830	\$492
5-20-5380 - INSURANCE-PROPERTY	–	–	–	\$0	\$0
5-20-5390 - INSURANCE - VEHICLE	–	–	\$1,848	\$1,860	\$1,337
5-20-5410 - LEGAL NOTICES	–	\$162	\$25	\$0	\$500
5-20-5420 - MISCELLANEOUS EXPENSES	–	–	\$138	–	\$0
5-20-5430 - POSTAGE/SHIPPING	–	–	\$10	–	–
5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	–	–	\$30	–	–
5-20-5500 - TELEPHONE & INTERNET	\$987	\$1,198	\$859	\$1,284	\$2,004
5-20-5510 - TRAINING & DEVELOPMENT	\$151	–	\$1,123	\$982	\$1,600
5-20-5520 - TRANSPORTATION - MILEAGE	–	\$168	–	\$0	\$150
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$707	\$1,003	\$2,257	\$1,755	\$2,500
5-20-5830 - OTHER CONTRACTED SERVICES	\$324	\$298	\$987	\$13,500	\$30,000
5-20-6520 - LEASES - SOFTWARE (SAAS)	–	\$60	\$993	\$2,700	\$3,814
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	\$865	\$1,110	\$3,289	\$3,000	\$3,000
5-20-5250 - OFFICE SUPPLIES	–	\$364	\$585	\$400	\$2,400
5-20-5910 - PAINT & CHEMICALS	\$2,048	\$1,079	\$1,996	\$3,000	\$7,500
5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	–	–	\$1,832	–	\$0
5-20-5930 - EQUIPMENT < \$5K	–	\$64	–	–	–
5-20-5940 - FUEL	\$1,202	\$2,962	\$4,648	\$3,000	\$4,000
5-20-5970 - MISCELLANEOUS SUPPLIES	\$971	\$284	\$2,448	\$10,976	\$7,976
5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	–	–	\$295	–	\$0
5-20-5990 - PARTS	–	\$25	–	–	–
5-20-6030 - SAFETY EQUIPMENT & SUPPLIES	–	\$65	\$291	–	\$0
5-20-6050 - SMALL TOOLS & EQUIPMENT < \$5K	–	–	\$5,202	–	\$0
<b>MATERIALS &amp; SERVICES TOTAL</b>	<b>\$9,242</b>	<b>\$11,225</b>	<b>\$30,852</b>	<b>\$45,302</b>	<b>\$70,213</b>
<b>PERSONNEL SERVICES</b>					
5-10-1401 - STIPEND	–	–	–	\$0	\$0
5-10-1400 - WAGES & SALARIES	\$66,109	\$85,365	\$71,426	\$92,059	\$98,722
5-10-1410 - TEMP WORKERS WAGES & SALARIES	–	–	\$13,316	–	\$0
5-10-1420 - OVERTIME	\$72	\$721	–	\$0	\$0
5-10-1500 - EMPLOYEE INCENTIVES	–	–	–	\$0	\$0
5-10-1430 - FRINGE BENEFITS	\$16,693	\$29,880	\$28,494	\$28,317	\$30,865
5-10-1440 - PERS	–	–	–	\$0	\$0
5-10-1450 - TAXES	\$5,018	\$6,334	\$6,177	\$7,439	\$7,986
5-10-1460 - UNEMPLOYMENT INS	\$587	\$755	\$1,233	\$862	\$891

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
5-10-1470 - WORKERS COMP INS	\$2,137	\$1,514	\$1,213	\$859	\$0
5-10-1480 - RETIREMENT-DB	\$16,649	\$21,744	\$17,714	\$17,735	\$37,783
5-10-1490 - RETIREMENT-DC	–	–	–	\$0	\$0
PERSONNEL SERVICES TOTAL	\$107,265	\$146,312	\$139,572	\$147,271	\$176,247
CAPITAL OUTLAY					
5-40-9060 - EQUIPMENT & FURNISHINGS > \$5K	–	\$5,998	–	–	\$115,000
CAPITAL OUTLAY TOTAL	–	\$5,998	–	–	\$115,000
INTERFUND TRANSFERS					
5-50-8224 - XFR TO WEED EQUIP. RESERVE	\$5,000	\$5,000	–	\$0	\$0
INTERFUND TRANSFERS TOTAL	\$5,000	\$5,000	–	\$0	\$0
EXPENSES TOTAL	\$121,507	\$168,535	\$170,424	\$192,573	\$361,460



# General Fund

## Line Item Detail

### General Fund: Human Resources (101-131)

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
REVENUE					
-	-	-	-	-	-
REVENUE TOTAL	undefined	undefined	undefined	undefined	undefined
EXPENSES					
MATERIALS & SERVICES					
5-20-5260 - ADVERTISING/MARKETING	-	-	\$2,377	\$12,000	\$12,500
5-20-5310 - DUES & MEMBERSHIPS	-	-	\$264	\$250	\$400
5-20-5320 - FEES - OTHER	-	-	\$8,048	\$5,750	\$5,750
5-20-5370 - INSURANCE - LIABILITY	-	-	\$1,205	\$1,250	\$1,292
5-20-5410 - LEGAL NOTICES	-	-	\$244	\$400	\$400
5-20-5420 - MISCELLANEOUS EXPENSES	-	-	\$459	\$150	\$300
5-20-5430 - POSTAGE/SHIPPING	-	-	\$9	\$150	\$150
5-20-5440 - PRINTING & COPIES	-	-	-	\$0	\$0
5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	-	-	-	\$300	\$300
5-20-5470 - RECORDS DESTRUCTION	-	-	\$984	-	\$1,000
5-20-5500 - TELEPHONE & INTERNET	-	-	\$764	\$450	\$550
5-20-5510 - TRAINING & DEVELOPMENT	-	-	\$1,161	\$2,000	\$2,000
5-20-5520 - TRANSPORTATION - MILEAGE	-	-	\$263	\$500	\$500
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	-	-	\$1,815	\$2,000	\$2,000
5-20-5730 - AUDIT & FINANCIAL SERVICES	-	-	-	\$20,000	\$17,650
5-20-5740 - CONSULTING SERVICES	-	-	-	\$5,000	\$5,000
5-20-5810 - LEGAL SERVICES	-	-	\$27,544	\$35,000	\$35,000
5-20-5830 - OTHER CONTRACTED SERVICES	-	-	-	\$45,000	\$60,000
5-20-5840 - EMPLOYMENT SCREENING	-	-	\$3,557	\$3,000	\$3,300
5-20-5850 - INVESTIGATION SERVICES	-	-	-	\$2,000	\$2,000
5-20-6520 - LEASES - SOFTWARE (SAAS)	-	-	\$33,922	\$35,000	\$35,744
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	-	-	\$15	-	-
5-20-5250 - OFFICE SUPPLIES	-	-	\$759	\$3,201	\$3,000
5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	-	-	\$2,209	-	\$300
5-20-5940 - FUEL	-	-	\$307	\$200	\$200
5-20-5950 - HOSPITALITY EVENT SUPPLIES	-	-	\$238	\$750	\$700
5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	-	-	\$62	-	-
5-20-6070 - TRAINING MATERIALS	-	-	-	\$0	\$100
MATERIALS & SERVICES TOTAL	-	-	\$86,206	\$174,351	\$190,136
PERSONNEL SERVICES					
5-10-1401 - STIPEND	-	-	-	\$0	\$0
5-10-1400 - WAGES & SALARIES	-	\$0	\$213,093	\$235,271	\$193,844
5-10-1410 - TEMP WORKERS WAGES & SALARIES	-	-	-	\$0	\$0
5-10-1420 - OVERTIME	-	-	-	\$0	\$0
5-10-1500 - EMPLOYEE INCENTIVES	-	-	-	\$0	\$0
5-10-1430 - FRINGE BENEFITS	-	\$0	\$65,337	\$67,571	\$61,729
5-10-1440 - PERS	-	-	-	\$0	\$8,785
5-10-1450 - TAXES	-	\$0	\$15,810	\$19,019	\$15,682
5-10-1460 - UNEMPLOYMENT INS	-	\$0	\$2,672	\$1,966	\$1,222
5-10-1470 - WORKERS COMP INS	-	\$0	\$46	\$236	\$215
5-10-1480 - RETIREMENT-DB	-	\$0	\$34,347	\$39,619	\$56,583
5-10-1490 - RETIREMENT-DC	-	-	\$3,513	\$6,886	\$0



	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
PERSONNEL SERVICES TOTAL	-	\$0	\$334,817	\$370,568	\$338,060
CAPITAL OUTLAY					
5-40-9030 - IT HARDWARE > \$5K	-	-	-	\$0	\$0
5-40-9060 - EQUIPMENT & FURNISHINGS > \$5K	-	-	-	\$0	\$0
5-40-9000 - CAPITAL OUTLAY-OTHER	-	-	-	\$0	\$0
CAPITAL OUTLAY TOTAL	-	-	-	\$0	\$0
EXPENSES TOTAL	-	\$0	\$421,024	\$544,919	\$528,196



# General Fund

Line Item Detail

General Fund: Emergency Medical Services (101-132)

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
REVENUE					
3-60-1020 - INSURANCE PROCEEDS	-	-	-	-	\$0
REVENUE TOTAL	-	-	-	-	\$0
EXPENSES					
MATERIALS & SERVICES					
5-20-5830 - OTHER CONTRACTED SERVICES	-	-	-	-	\$1,500,000
MATERIALS & SERVICES TOTAL	-	-	-	-	\$1,500,000
EXPENSES TOTAL	-	-	-	-	\$1,500,000



# General Fund

## Line Item Detail

### General Fund: Non-Departmental (101-100 & 101-199)

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>REVENUE</b>					
3-01-0101 - BEG FUND BALANCE	\$10,602,724	\$10,887,323	\$13,942,445	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	\$12,500,000	\$16,500,000
3-10-9003 - TAXES LEVIED IN CURRENT YR	\$11,229,549	\$14,795,023	\$15,476,259	\$16,038,000	\$15,986,300
3-10-0104 - PREVIOUSLY LEVIED TAXES	\$160,684	\$109,840	\$108,198	\$120,000	\$112,000
3-20-1085 - PMT IN LIEU OF TAX-SIP AGREEMENTS	-	\$147,438	\$0	\$0	\$0
3-20-1080 - PMT IN LIEU OF TAX	\$854,550	\$948,306	\$967,938	\$461,000	\$870,701
3-10-9006 - OTHER TAXES	-	\$2,190	\$4,735	\$0	\$0
3-30-4000 - FEDERAL GRANTS	-	\$213,788	\$0	-	\$0
3-30-4010 - STATE GRANTS	\$1,652,809	\$1,317,371	\$75,000	\$0	\$0
3-20-1000 - AMUSEMENT TAX	\$3,076	\$2,446	\$3,829	\$2,845	\$2,400
3-20-1010 - CIGARETTE TAX	\$8,135	\$6,557	\$6,229	\$7,850	\$5,520
3-20-1030 - FEDERAL FOREST FEES	-	-	-	\$0	\$0
3-20-1050 - ALCOHOL TAX	\$83,674	\$86,732	\$82,401	\$91,822	\$78,475
3-20-1070 - OTHER SHARED REVENUES	\$50	-	-	\$0	\$0
3-20-1100 - STATE SHARED REV - OTHER	\$12,911	\$16,794	\$12,911	\$12,000	\$12,000
3-20-1105 - FEDERAL SHARED REV - OTHER	-	\$13	\$54	-	-
3-40-5043 - ENTERPRISE ZONE FEE	-	\$5,958	-	\$0	\$0
3-10-9008 - FRANCHISE FEES	\$18,448	\$25,453	\$47,403	\$18,000	\$25,000
3-60-1020 - INSURANCE PROCEEDS	-	-	\$15,727	-	\$0
3-60-1040 - UNRECONCILED DEPOSITS	-	-	\$143,524	-	-
3-60-1050 - MISC REVENUE	\$68,387	\$37,409	\$51,610	\$50,000	\$20,000
3-60-1051 - CULTURAL COALITION-REVENUE	\$7,882	\$13,423	\$8,011	\$0	\$0
3-64-1000 - ASSET SALE PROCEEDS	\$5,789	-	-	\$0	\$0
3-80-7045 - REFUNDS	-	\$34	\$451	-	-
3-80-7075 - REIMBURSEMENTS	\$44,135	\$51,202	\$10,610	\$0	\$0
3-65-0100 - INTEREST INCOME	\$80,964	\$480,002	\$452,474	\$100,000	\$350,000
3-65-0110 - INVESTMENT INCOME	-	-	\$213,531	-	-
3-90-1010 - TRANSFER FROM OTHER FUNDS	-	-	-	\$0	\$0
3-90-9222 - XFR FR WILLOW CREEK WIND FEES	\$165,505	-	\$14,041	\$22,550	\$0
3-90-9500 - XFR FR ECHO WINDS FEES FUND	-	-	\$139,737	\$140,400	\$287,010
3-90-9501 - XFR FR SHEPHERDS FLAT FEES	-	\$5,581	-	\$0	\$0
3-90-9523 - XFR FR WHEATRIDGE WIND FUND	-	-	-	\$0	-
3-90-9524 - XFR FR ORCHARD WIND	-	-	\$7,600	\$7,600	\$0
3-90-9665 - XFR FR STATE AND FED WILDLIFE	-	-	\$6,275	\$6,275	\$0
<b>REVENUE TOTAL</b>	<b>\$24,999,270</b>	<b>\$29,152,885</b>	<b>\$31,790,994</b>	<b>\$29,578,342</b>	<b>\$34,249,406</b>
<b>EXPENSES</b>					
<b>MATERIALS &amp; SERVICES</b>					
5-20-5260 - ADVERTISING/MARKETING	\$14,028	\$19,061	-	\$0	\$0
5-20-5280 - BANKING & MERCHANT FEES	-	\$160	\$17	-	\$0
5-20-5310 - DUES & MEMBERSHIPS	\$2,171	\$1,807	\$1,324	\$1,000	\$0
5-20-5320 - FEES - OTHER	-	\$3,362	\$19,256	\$0	\$0
5-20-5370 - INSURANCE - LIABILITY	\$149,387	\$195,307	\$12,360	\$19,210	\$13,278
5-20-5380 - INSURANCE-PROPERTY	-	-	\$31,924	\$31,860	\$49,578
5-20-5390 - INSURANCE - VEHICLE	\$52,173	\$54,799	\$1,197	\$970	\$1,337
5-20-5420 - MISCELLANEOUS EXPENSES	-	\$438	\$1,207	\$0	\$25,000
5-20-5421 - CULTURAL COALITION-EXPENSE	\$16,414	\$11,881	\$7,005	\$0	\$0
5-20-5430 - POSTAGE/SHIPPING	\$13,398	\$28,361	\$10,000	\$29,000	\$29,000

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
5-20-5440 - PRINTING & COPIES	–	\$2,168	\$4,562	\$0	\$0
5-20-5450 - PUBLIC OFFICIALS BONDS	\$410	\$410	\$410	\$500	\$0
5-20-5500 - TELEPHONE & INTERNET	\$82,169	\$91,382	\$78,676	\$87,050	\$39,050
5-20-5630 - PROPERTY TAXES	–	\$568	–	\$700	\$700
5-20-5730 - AUDIT & FINANCIAL SERVICES	\$39,890	\$38,200	–	\$0	\$0
5-20-5740 - CONSULTING SERVICES	–	\$6,860	\$0	–	\$0
5-20-5760 - CONTRACT EMPLOYEES	–	–	–	\$0	\$0
5-20-5800 - LAB SERVICES	–	–	–	\$1,000	\$0
5-20-5810 - LEGAL SERVICES	–	\$68,440	–	–	–
5-20-5830 - OTHER CONTRACTED SERVICES	\$183,420	\$1,031,443	\$71,923	\$227,700	\$382,400
5-20-5840 - EMPLOYMENT SCREENING	–	\$2,014	–	\$0	\$0
5-20-5860 - SOFTWARE MAINTENACE	–	–	\$888	–	\$0
5-20-6510 - LEASES - COPIER	\$18,285	\$19,011	\$21,469	\$16,500	\$16,500
5-20-6520 - LEASES - SOFTWARE (SAAS)	\$2,358	\$1,397	\$1,047	\$12,000	\$0
5-20-6110 - COMPUTER HARDWARE/OFFICE EQUIP MAINT	\$6,437	\$2,571	–	\$6,000	\$0
5-20-5250 - OFFICE SUPPLIES	\$10,988	\$6,535	\$5,985	\$10,450	\$10,450
<b>MATERIALS &amp; SERVICES TOTAL</b>	<b>\$591,526</b>	<b>\$1,586,175</b>	<b>\$269,249</b>	<b>\$443,940</b>	<b>\$567,293</b>
PERSONNEL SERVICES					
5-10-1400 - WAGES & SALARIES	\$31,520	\$27,291	\$1,675	\$2,000	\$0
5-10-1430 - FRINGE BENEFITS	\$1,755	\$173	–	\$0	\$0
5-10-1450 - TAXES	\$2,401	\$2,194	\$128	\$0	\$0
5-10-1460 - UNEMPLOYMENT INS	\$93	–	–	\$0	\$0
5-10-1470 - WORKERS COMP INS	\$11	\$184	\$29	\$0	\$0
5-10-1480 - RETIREMENT-DB	\$1,255	\$126	–	\$0	\$1,000,000
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$37,035</b>	<b>\$29,969</b>	<b>\$1,833</b>	<b>\$2,000</b>	<b>\$1,000,000</b>
CAPITAL OUTLAY					
5-40-9120 - VEHICLES	–	–	–	\$30,000	\$0
5-40-9020 - BUILDING IMPROVEMENTS	\$89,887	–	–	\$335,000	\$0
5-40-9050 - CONSTRUCTION	\$276,363	\$949	–	\$0	\$0
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$366,249</b>	<b>\$949</b>	<b>–</b>	<b>\$365,000</b>	<b>\$0</b>
DEBT SERVICE					
5-40-9520 - DEBT SERVICE-INTEREST	\$5,124	\$0	–	\$1,200	\$0
<b>DEBT SERVICE TOTAL</b>	<b>\$5,124</b>	<b>\$0</b>	<b>–</b>	<b>\$1,200</b>	<b>\$0</b>
SPECIAL PAYMENTS					
5-20-8015 - INVT FEES-UNDISTRIBUTED	–	–	\$25,949	–	\$0
5-50-7015 - PASS THRU PAYMENTS - FEDERAL	\$59,768	\$15,701	–	\$61,800	\$0
5-50-7020 - PASS THRU PAYMENTS - OTHER	\$12,220	\$11,497	–	\$12,200	\$0
5-50-7060 - GRANTS-LOCAL GOVT	\$1,955,448	\$865,324	\$0	\$0	\$0
5-50-7070 - GRANTS-BUSINESS	\$20,000	\$100,000	\$0	\$66,667	\$0
<b>SPECIAL PAYMENTS TOTAL</b>	<b>\$2,047,436</b>	<b>\$992,522</b>	<b>\$25,949</b>	<b>\$140,667</b>	<b>\$0</b>
INTERFUND TRANSFERS					
5-50-8249 - XFR TO MEDATION AND CONCILIATION FUND	–	–	–	–	\$145,180
5-50-8248 - XFR TO OPIOID ABATEMENT FUND	–	–	–	–	\$75,000
5-50-8247 - XFR TO ELECTION MODERNIZATION FUND	–	–	\$19,660	\$19,660	\$0
5-50-8246 - XFR TO DEBT SERVICE FUND	–	–	\$970,842	\$970,842	\$2,568,467
5-50-8200 - XFR TO HERITAGE TRAIL FUND	–	–	\$75,000	\$75,000	\$600,000
5-50-8204 - XFR TO YOUTH/CHILDREN SERV COMM	–	–	\$22,000	\$22,000	\$0
5-50-8205 - XFR TO AIRPORT FUND	–	–	\$191,616	\$191,616	\$0
5-50-8214 - XFR TO FAIR	–	–	\$73,000	\$73,000	\$0
5-50-8215 - XFR TO COMPUTER EQUIP RESERVE	–	–	–	–	\$108,947
5-50-8220 - XFR TO VICTIM/WITNESS ASSISTANCE	–	–	\$20,629	\$20,629	\$0
5-50-8227 - XFR TO CAPITAL IMPROVEMENT PROJ	–	–	–	–	\$6,000,000
5-50-8241 - XFR TO BUILDING RESERVE FUND	–	–	–	–	\$277,000
5-50-8245 - XFR TO WATER PLANNING FUND	–	–	–	–	\$66,000
5-50-8510 - XFR TO COMMUNITY CORRECTIONS	–	–	\$51,255	\$51,255	\$0
<b>INTERFUND TRANSFERS TOTAL</b>	<b>–</b>	<b>–</b>	<b>\$1,424,002</b>	<b>\$1,424,002</b>	<b>\$9,840,594</b>
OPERATING CONTINGENCY					
5-50-9999 - OPERATING CONTINGENCY	–	–	–	\$7,872,409	\$2,084,801
<b>OPERATING CONTINGENCY TOTAL</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>\$7,872,409</b>	<b>\$2,084,801</b>
RESERVE FOR FUTURE EXPENDITURES					
5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	–	–	–	–	\$0

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
RESERVE FOR FUTURE EXPENDITURES TOTAL	-	-	-	-	\$0
UNAPPROPRIATED ENDING FUND BALANCE					
5-90-9001 - UNAPPROPRIATED ENDING BAL	-	-	-	\$4,769,000	\$4,363,462
UNAPPROPRIATED ENDING FUND BALANCE TOTAL	-	-	-	\$4,769,000	\$4,363,462
EXPENSES TOTAL	\$3,047,370	\$2,609,614	\$1,721,033	\$15,018,218	\$17,856,150



# Reserve Fund 200: Heritage Trail

## Line Item Detail

### Reserve Fund 200: Heritage Trail

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>REVENUE</b>					
3-01-0101 - BEG FUND BALANCE	\$17,242	\$23,663	\$82,988	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	\$43,000	\$735,000
3-30-4010 - STATE GRANTS	-	\$34,500	\$0	\$597,661	\$0
3-30-4020 - LOCAL GRANTS	-	\$7,000	\$3,000	-	\$0
3-65-0100 - INTEREST INCOME	\$138	\$1,105	\$5,186	\$100	\$2,500
3-65-0110 - INVESTMENT INCOME	-	-	\$1,622	-	-
3-90-9101 - XFR FR GENERAL FUND	-	-	\$75,000	\$75,000	\$600,000
3-90-9219 - XFR FR VIDEO LOTTERY ECON DEV	-	\$28,000	-	\$0	\$0
3-90-9500 - XFR FR ECHO WINDS FEES FUND	\$14,000	-	-	\$0	\$0
3-90-9523 - XFR FR WHEATRIDGE WIND FUND	-	-	\$599,691	\$599,691	\$0
<b>REVENUE TOTAL</b>	<b>\$31,380</b>	<b>\$94,268</b>	<b>\$767,487</b>	<b>\$1,315,452</b>	<b>\$1,337,500</b>
<b>EXPENSES</b>					
<b>MATERIALS &amp; SERVICES</b>					
5-20-5420 - MISCELLANEOUS EXPENSES	-	-	\$29	\$38,000	\$10,000
5-20-5740 - CONSULTING SERVICES	\$7,716	\$11,280	\$1,168	\$677,452	\$15,000
5-20-5830 - OTHER CONTRACTED SERVICES	-	-	\$31,603	-	\$0
5-20-5940 - FUEL	-	-	\$42	-	\$0
5-20-6050 - SMALL TOOLS & EQUIPMENT < \$5K	-	-	\$9	-	\$0
<b>MATERIALS &amp; SERVICES TOTAL</b>	<b>\$7,716</b>	<b>\$11,280</b>	<b>\$32,850</b>	<b>\$715,452</b>	<b>\$25,000</b>
<b>RESERVE FOR FUTURE EXPENDITURES</b>					
5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	-	-	-	\$600,000	\$1,312,500
<b>RESERVE FOR FUTURE EXPENDITURES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$600,000</b>	<b>\$1,312,500</b>
<b>EXPENSES TOTAL</b>	<b>\$7,716</b>	<b>\$11,280</b>	<b>\$32,850</b>	<b>\$1,315,452</b>	<b>\$1,337,500</b>



# Reserve Fund 201: Road Equipment

## Line Item Detail

### Reserve Fund 201: Road Equipment

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>REVENUE</b>					
3-01-0101 - BEG FUND BALANCE	\$337,207	\$883,669	\$611,382	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	\$585,849	\$406,000
3-65-0100 - INTEREST INCOME	\$4,970	\$32,108	\$17,930	\$8,500	\$8,500
3-65-0110 - INVESTMENT INCOME	-	-	\$36,773	-	-
3-90-9202 - XFR FR ROAD FUND	\$1,055,000	\$435,000	-	\$0	\$0
3-90-9210 - XFR FR FINLEY BUTTES LICENSE FEE	-	-	\$643,589	\$643,589	\$0
3-90-9500 - XFR FR ECHO WINDS FEES FUND	-	-	-	-	\$1,049,561
3-90-9501 - XFR FR SHEPHERDS FLAT FEES	\$175,000	\$151,556	-	\$0	\$0
3-90-9540 - XFR FR RESILIENCY FUND	-	-	\$1,020,325	\$1,020,325	\$0
<b>REVENUE TOTAL</b>	<b>\$1,572,177</b>	<b>\$1,502,333</b>	<b>\$2,329,999</b>	<b>\$2,258,263</b>	<b>\$1,464,061</b>
<b>EXPENSES</b>					
<b>CAPITAL OUTLAY</b>					
5-40-9060 - EQUIPMENT & FURNISHINGS > \$5K	-	-	\$107,846	\$103,645	\$0
5-40-9070 - HEAVY EQUIPMENT > \$5K	\$688,507	\$848,853	\$1,034,494	\$1,117,300	\$1,046,000
5-40-9120 - VEHICLES	-	-	\$573,128	\$988,720	\$375,962
5-40-9050 - CONSTRUCTION	-	-	-	\$0	\$0
5-40-9140 - CAPITAL LEASES	-	\$42,098	\$37,418	\$42,098	\$0
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$688,507</b>	<b>\$890,951</b>	<b>\$1,752,886</b>	<b>\$2,251,763</b>	<b>\$1,421,962</b>
<b>DEBT SERVICE</b>					
5-40-9510 - DEBT SERVICE-PRINCIPAL	-	-	-	-	\$38,537
5-40-9520 - DEBT SERVICE-INTEREST	-	-	\$4,680	\$6,500	\$3,562
<b>DEBT SERVICE TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$4,680</b>	<b>\$6,500</b>	<b>\$42,099</b>
<b>EXPENSES TOTAL</b>	<b>\$688,507</b>	<b>\$890,951</b>	<b>\$1,757,566</b>	<b>\$2,258,263</b>	<b>\$1,464,061</b>



# Special Revenue Fund 202: Roads

## Line Item Detail

### Special Revenue Fund 202: Roads

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>REVENUE</b>					
3-01-0101 - BEG FUND BALANCE	\$2,677,192	\$2,747,664	\$3,701,459	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	\$2,900,000	\$2,150,000
3-20-1030 - FEDERAL FOREST FEES	\$90,175	\$127,328	\$115,876	\$121,163	\$27,300
3-20-1040 - GAS TAX/STATE HIGHWAY	\$1,403,191	\$1,348,394	\$1,409,775	\$1,477,778	\$1,886,029
3-20-1070 - OTHER SHARED REVENUES	\$637,006	\$295,864	-	\$385,493	\$385,493
3-20-1100 - STATE SHARED REV - OTHER	-	-	\$372,156	-	\$370,017
3-20-1105 - FEDERAL SHARED REV - OTHER	-	\$842	\$902	-	\$0
3-20-1130 - SPEC. CO RD FUNDS	\$430,348	\$427,163	\$802,373	\$318,644	\$312,000
3-40-5011 - SALES	-	\$6,700	\$2,700	\$0	\$0
3-40-5044 - RURAL ADDRESSING FEES	\$1,930	\$200	-	\$1,200	\$1,200
3-40-5054 - OTHER CONTRACT SERVICES	-	\$157,314	\$1,193,917	-	\$0
3-40-1050 - APPROACH PERMITS	\$1,125	\$300	\$8,575	\$1,000	\$1,000
3-40-1060 - ROAD ACCESS PERMITS	\$34,244	\$24,223	\$26,558	\$25,000	\$25,000
3-60-1020 - INSURANCE PROCEEDS	-	\$285	\$1,000	-	\$0
3-60-1050 - MISC REVENUE	\$1,550	\$490	\$502	\$1,000	\$1,000
3-64-1000 - ASSET SALE PROCEEDS	\$16,901	\$53,495	\$3,088	\$16,901	\$16,901
3-80-7075 - REIMBURSEMENTS	\$177,574	\$404,945	\$61,354	\$125,000	\$125,000
3-64-1055 - CAPITAL LEASE PROCEEDS	-	\$58,500	-	-	-
3-65-0100 - INTEREST INCOME	\$9,050	\$132,234	\$107,933	\$24,000	\$50,000
3-65-0110 - INVESTMENT INCOME	-	-	\$75,274	-	-
3-90-9203 - XFR FR FINLEY BUTTES TRUST FUND	\$3,042,275	\$1,636,000	-	\$0	\$0
3-90-9210 - XFR FR FINLEY BUTTES LICENSE FEE	-	-	\$1,395,725	\$1,395,725	\$3,147,053
3-90-9227 - XFR FR CAPITAL IMPROVEMENT PROJ	-	-	-	-	\$2,000,000
3-90-9500 - XFR FR ECHO WINDS FEES FUND	-	-	-	-	\$971,598
3-90-9501 - XFR FR SHEPHERDS FLAT FEES	\$660,381	\$684,503	\$1,114,117	\$1,114,500	\$0
3-90-9521 - XFR FR PGE	\$1,824,677	\$1,745,476	\$1,790,151	\$1,792,053	\$0
3-90-9540 - XFR FR RESILIENCY FUND	-	-	-	\$0	\$0
<b>REVENUE TOTAL</b>	<b>\$11,007,619</b>	<b>\$9,851,920</b>	<b>\$12,183,435</b>	<b>\$9,699,457</b>	<b>\$11,469,591</b>
<b>EXPENSES</b>					
<b>MATERIALS &amp; SERVICES</b>					
5-20-5260 - ADVERTISING/MARKETING	-	-	\$249	-	-
5-20-5280 - BANKING & MERCHANT FEES	-	-	\$115	-	\$0
5-20-5310 - DUES & MEMBERSHIPS	\$1,965	\$2,732	\$1,555	\$2,500	\$2,000
5-20-5320 - FEES - OTHER	\$2,118	\$1,453	-	\$2,500	\$2,500
5-20-5330 - FEES - PERMITS/LICENSES	-	\$2,100	\$883	\$0	\$1,500
5-20-5370 - INSURANCE - LIABILITY	\$74,427	\$72,319	\$50,935	\$51,060	\$54,712
5-20-5380 - INSURANCE-PROPERTY	-	-	-	\$38,950	\$0
5-20-5390 - INSURANCE - VEHICLE	\$20,099	\$22,205	\$54,709	\$25,780	\$62,793
5-20-5410 - LEGAL NOTICES	\$738	\$540	\$165	\$1,500	\$1,500
5-20-5420 - MISCELLANEOUS EXPENSES	-	\$352	\$320	\$0	\$600
5-20-5430 - POSTAGE/SHIPPING	-	\$15	\$160	-	-
5-20-5500 - TELEPHONE & INTERNET	\$10,101	\$9,023	\$4,454	\$8,000	\$8,000
5-20-5510 - TRAINING & DEVELOPMENT	-	\$4,664	\$26,325	\$6,000	\$6,000
5-20-5520 - TRANSPORTATION - MILEAGE	-	-	\$120	-	\$0
5-20-5550 - UTILITIES	-	\$1,679	\$20,069	\$0	\$25,000
5-20-5560 - UTILITIES - ELECTRICTY	\$15,017	\$18,016	\$17,021	\$15,260	\$15,260



	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$1,764	\$5,690	\$3,891	\$18,200	\$18,200
5-20-5590 - UTILITIES - WATER/SEWER	\$1,751	\$2,230	\$1,526	\$3,500	\$3,500
5-20-5610 - GARBAGE/WASTE DISPOSAL	\$3,320	\$4,694	\$1,310	\$4,500	\$4,500
5-20-6080 - ROCK CRUSHING	–	\$724,064	\$632,837	\$1,000,000	\$1,062,500
5-20-5720 - ARCHITECTUAL & ENGINEERING SER	–	–	\$12,194	–	\$60,004
5-20-5770 - SURVEYOR SERVICES	\$87,033	\$640	\$280	\$35,000	\$30,000
5-20-5830 - OTHER CONTRACTED SERVICES	\$1,669,858	\$284,033	\$138,745	\$176,000	\$174,000
5-20-5840 - EMPLOYMENT SCREENING	\$1,905	\$3,860	\$3,836	\$3,000	\$3,000
5-20-5860 - SOFTWARE MAINTENANCE	–	–	\$931	–	\$0
5-20-6520 - LEASES - SOFTWARE (SAAS)	–	\$4,398	\$5,468	\$0	\$6,115
5-20-6530 - RENTAL - EQUIPMENT	\$131,648	\$35,589	\$5,063	\$90,000	\$60,000
5-20-6090 - BRIDGE MAINTENANCE	\$4,642	\$9,889	–	\$20,000	\$20,000
5-20-6100 - BUILDING MAINTENANCE	\$10,888	\$10,639	-\$3,616	\$8,000	\$8,000
5-20-6140 - MISCELLANEOUS REPAIR & MAINT	\$10,301	\$6,820	\$36,850	\$90,000	\$165,000
5-20-6180 - ROAD MAINTENANCE	\$2,296,809	\$1,489,734	\$67,334	\$100,000	\$855,000
5-20-6190 - ROAD MAINTENANCE - CONTRACTED	–	\$31,383	\$608,266	–	\$0
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	\$263,407	\$205,779	\$250,047	\$230,000	\$230,000
5-20-5250 - OFFICE SUPPLIES	\$3,852	\$3,283	\$5,101	\$3,000	\$3,000
5-20-5600 - UNIFORMS CLOTHING EXPENSE	–	\$166	–	–	–
5-20-5910 - PAINT & CHEMICALS	\$128,019	\$147,322	\$145,763	\$204,000	\$180,000
5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	–	–	\$3,228	–	\$0
5-20-5930 - EQUIPMENT < \$5K	–	\$727	–	–	–
5-20-5940 - FUEL	\$288,433	\$232,361	\$312,874	\$255,000	\$230,000
5-20-5970 - MISCELLANEOUS SUPPLIES	–	\$2,329	\$7,586	\$19,000	\$14,000
5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	–	–	\$184	–	\$0
5-20-5990 - PARTS	\$4,476	\$14,790	\$7,401	\$5,000	\$8,000
5-20-6020 - SHOP SUPPLIES	\$61,871	\$71,148	\$78,355	\$60,000	\$60,000
5-20-6030 - SAFETY EQUIPMENT & SUPPLIES	\$25,474	\$18,432	\$15,822	\$25,000	\$25,000
5-20-6040 - SIGNAGE	\$20,782	\$23,657	\$8,544	\$20,000	\$30,000
5-20-6050 - SMALL TOOLS & EQUIPMENT < \$5K	\$23,898	\$43,669	\$29,125	\$48,000	\$48,000
MATERIALS & SERVICES TOTAL	\$5,164,598	\$3,512,423	\$2,556,025	\$2,568,750	\$3,477,684
PERSONNEL SERVICES					
5-10-1401 - STIPEND	–	–	–	\$0	\$0
5-10-1400 - WAGES & SALARIES	\$1,183,579	\$1,149,830	\$1,171,897	\$1,388,469	\$1,432,640
5-10-1410 - TEMP WORKERS WAGES & SALARIES	\$42,113	\$32,690	\$17,023	\$0	\$0
5-10-1420 - OVERTIME	\$52,069	\$58,603	\$54,979	\$67,149	\$97,656
5-10-1500 - EMPLOYEE INCENTIVES	–	–	–	-\$60	\$0
5-10-1430 - FRINGE BENEFITS	\$344,061	\$407,171	\$381,793	\$506,924	\$501,386
5-10-1440 - PERS	–	–	–	\$0	\$0
5-10-1450 - TAXES	\$96,575	\$92,536	\$91,873	\$117,660	\$123,975
5-10-1460 - UNEMPLOYMENT INS	\$12,406	\$14,372	\$18,663	\$13,567	\$13,692
5-10-1470 - WORKERS COMP INS	\$65,547	\$37,229	\$34,078	\$54,278	\$67,270
5-10-1480 - RETIREMENT-DB	\$261,871	\$226,970	\$167,336	\$193,924	\$328,410
5-10-1490 - RETIREMENT-DC	\$8,337	\$18,750	\$30,942	\$51,537	\$64,324
PERSONNEL SERVICES TOTAL	\$2,066,557	\$2,038,151	\$1,968,584	\$2,393,448	\$2,629,353
CAPITAL OUTLAY					
5-40-9060 - EQUIPMENT & FURNISHINGS > \$5K	\$25,474	\$9,730	–	\$30,000	\$12,500
5-40-9070 - HEAVY EQUIPMENT > \$5K	\$5,840	\$58,500	\$0	\$0	\$0
5-40-9120 - VEHICLES	–	–	\$0	–	\$0
5-40-9020 - BUILDING IMPROVEMENTS	\$22,463	\$22,166	–	\$0	\$0
5-40-9050 - CONSTRUCTION	\$0	\$72,989	\$2,270,666	\$2,462,985	\$592,000
5-40-9000 - CAPITAL OUTLAY-OTHER	–	\$1,501	–	\$0	\$0
CAPITAL OUTLAY TOTAL	\$53,777	\$164,887	\$2,270,666	\$2,492,985	\$604,500
INTERFUND TRANSFERS					
5-50-8201 - XFR TO ROAD FUND EQUIP RES	\$1,055,000	\$435,000	–	\$0	\$0
INTERFUND TRANSFERS TOTAL	\$1,055,000	\$435,000	–	\$0	\$0
OPERATING CONTINGENCY					
5-50-9999 - OPERATING CONTINGENCY	–	–	–	\$1,240,459	\$557,030
OPERATING CONTINGENCY TOTAL	–	–	–	\$1,240,459	\$557,030
RESERVE FOR FUTURE EXPENDITURES					
5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	–	–	–	\$500,000	\$2,940,000
RESERVE FOR FUTURE EXPENDITURES TOTAL	–	–	–	\$500,000	\$2,940,000

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
UNAPPROPRIATED ENDING FUND BALANCE					
5-90-9001 - UNAPPROPRIATED ENDING BAL	-	-	-	\$503,815	\$1,261,024
UNAPPROPRIATED ENDING FUND BALANCE TOTAL	-	-	-	\$503,815	\$1,261,024
EXPENSES TOTAL	\$8,339,932	\$6,150,461	\$6,795,275	\$9,699,457	\$11,469,591



# Special Revenue Fund 203: Finley Buttes Road Maintenance

## Line Item Detail

### Special Revenue Fund 203: Finley Buttes Road Maintenance

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>REVENUE</b>					
3-01-0101 - BEG FUND BALANCE	\$1,464,028	\$508,467	\$1,024,613	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	\$917,000	\$2,000,000
3-40-5030 - MISC FEES	-	\$98,027	-	-	-
3-40-5045 - LANDFILL FEES	\$439,923	\$394,415	\$596,862	\$385,000	\$400,000
3-65-0100 - INTEREST INCOME	\$10,791	\$23,704	\$31,070	\$9,000	\$23,000
3-65-0110 - INVESTMENT INCOME	-	-	\$21,472	-	-
<b>REVENUE TOTAL</b>	<b>\$1,914,742</b>	<b>\$1,024,613</b>	<b>\$1,674,016</b>	<b>\$1,311,000</b>	<b>\$2,423,000</b>
<b>EXPENSES</b>					
<b>MATERIALS &amp; SERVICES</b>					
5-20-5830 - OTHER CONTRACTED SERVICES	-	-	-	\$100,000	\$100,000
<b>MATERIALS &amp; SERVICES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$100,000</b>	<b>\$100,000</b>
<b>INTERFUND TRANSFERS</b>					
5-50-8202 - XFR TO ROAD FUND	\$1,406,275	-	-	\$0	\$0
5-50-8203 - XFR TO FINLEY BUTTES TRUST FUND	-	-	-	\$0	\$0
<b>INTERFUND TRANSFERS TOTAL</b>	<b>\$1,406,275</b>	<b>-</b>	<b>-</b>	<b>\$0</b>	<b>\$0</b>
<b>RESERVE FOR FUTURE EXPENDITURES</b>					
5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	-	-	-	-	\$2,323,000
<b>RESERVE FOR FUTURE EXPENDITURES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$2,323,000</b>
<b>UNAPPROPRIATED ENDING FUND BALANCE</b>					
5-90-9001 - UNAPPROPRIATED ENDING BAL	-	-	-	\$1,211,000	\$0
<b>UNAPPROPRIATED ENDING FUND BALANCE TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$1,211,000</b>	<b>\$0</b>
<b>EXPENSES TOTAL</b>	<b>\$1,406,275</b>	<b>-</b>	<b>-</b>	<b>\$1,311,000</b>	<b>\$2,423,000</b>



# Special Revenue Fund 204: LPSCC

## Line Item Detail

### Special Revenue Fund 204: LPSCC

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>REVENUE</b>					
3-01-0101 - BEG FUND BALANCE	\$66,158	\$66,158	\$62,271	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	\$39,000	\$20,000
3-30-4010 - STATE GRANTS	-	\$25,183	\$8,000	\$51,750	\$8,000
3-90-9101 - XFR FR GENERAL FUND	-	-	\$22,000	\$22,000	\$0
<b>REVENUE TOTAL</b>	<b>\$66,158</b>	<b>\$91,341</b>	<b>\$92,271</b>	<b>\$112,750</b>	<b>\$28,000</b>
<b>EXPENSES</b>					
<b>MATERIALS &amp; SERVICES</b>					
5-20-5420 - MISCELLANEOUS EXPENSES	-	-	\$4,750	\$4,750	\$3,000
5-20-5760 - CONTRACT EMPLOYEES	-	-	-	\$0	\$0
5-20-5830 - OTHER CONTRACTED SERVICES	-	-	\$12,500	\$25,000	\$25,000
5-20-5250 - OFFICE SUPPLIES	-	-	-	\$0	\$0
<b>MATERIALS &amp; SERVICES TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$17,250</b>	<b>\$29,750</b>	<b>\$28,000</b>
<b>INTERFUND TRANSFERS</b>					
5-50-8101 - XFR TO GENERAL FUND	-	\$29,070	\$39,000	\$39,000	\$0
<b>INTERFUND TRANSFERS TOTAL</b>	<b>-</b>	<b>\$29,070</b>	<b>\$39,000</b>	<b>\$39,000</b>	<b>\$0</b>
<b>OPERATING CONTINGENCY</b>					
5-50-9999 - OPERATING CONTINGENCY	-	-	-	\$44,000	\$0
<b>OPERATING CONTINGENCY TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$44,000</b>	<b>\$0</b>
<b>EXPENSES TOTAL</b>	<b>-</b>	<b>\$29,070</b>	<b>\$56,250</b>	<b>\$112,750</b>	<b>\$28,000</b>



# Special Revenue Fund 205: Airport

## Line Item Detail

### Special Revenue Fund 205: Airport

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>REVENUE</b>					
3-01-0101 - BEG FUND BALANCE	\$142,942	\$130,656	\$212,904	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	\$200,000	\$125,000
3-30-4000 - FEDERAL GRANTS	-	\$202,600	\$1,036,970	\$1,070,000	\$0
3-30-4010 - STATE GRANTS	\$637,962	\$12,820	\$329,797	\$296,000	\$0
3-20-1100 - STATE SHARED REV - OTHER	\$12,682	-	-	\$12,682	\$0
3-40-5006 - FACILITY RENTAL	\$26,595	\$20,469	\$22,357	\$20,731	\$24,654
3-40-5011 - SALES	\$49,994	\$48,376	\$43,516	\$45,000	\$46,000
3-60-1050 - MISC REVENUE	\$2,800	\$600	\$508	\$0	\$1,200
3-80-7075 - REIMBURSEMENTS	\$127	-	-	\$0	\$33,496
3-65-0100 - INTEREST INCOME	\$834	\$5,685	\$5,917	\$200	\$200
3-65-0110 - INVESTMENT INCOME	-	-	\$10,485	-	-
3-90-9101 - XFR FR GENERAL FUND	\$8,406	\$8,406	\$191,616	\$191,616	\$0
3-90-9219 - XFR FR VIDEO LOTTERY ECON DEV	\$30,000	\$30,000	-	\$0	\$0
<b>REVENUE TOTAL</b>	<b>\$912,341</b>	<b>\$459,612</b>	<b>\$1,854,070</b>	<b>\$1,836,229</b>	<b>\$230,550</b>
<b>EXPENSES</b>					
<b>MATERIALS &amp; SERVICES</b>					
5-20-5260 - ADVERTISING/MARKETING	-	\$50	\$1,618	-	-
5-20-5310 - DUES & MEMBERSHIPS	-	\$430	-	\$0	\$0
5-20-5330 - FEES - PERMITS/LICENSES	-	-	\$50	-	\$0
5-20-5350 - INSURANCE - AVIATION	\$5,084	\$5,155	\$3,275	\$5,200	\$5,200
5-20-5370 - INSURANCE - LIABILITY	-	\$626	\$225	\$250	\$237
5-20-5380 - INSURANCE-PROPERTY	-	-	\$2,358	\$3,080	\$3,664
5-20-5390 - INSURANCE - VEHICLE	\$385	\$416	\$1,056	\$470	\$1,186
5-20-5410 - LEGAL NOTICES	-	\$317	\$153	-	-
5-20-5500 - TELEPHONE & INTERNET	\$2,333	\$2,508	\$2,971	\$2,000	\$2,300
5-20-5560 - UTILITIES - ELECTRICTY	\$4,378	\$4,514	\$4,233	\$4,200	\$4,500
5-20-5570 - UTILITIES - GAS	-	-	\$887	-	\$0
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	-	\$185	-	\$0	\$0
5-20-5830 - OTHER CONTRACTED SERVICES	-	\$1,470	\$6,278	\$10,000	\$10,000
5-20-5860 - SOFTWARE MAINTENANCE	-	-	\$2,217	-	\$0
5-20-6580 - LEASES - LAND	-	\$75	\$75	-	-
5-20-6530 - RENTAL - EQUIPMENT	-	-	\$1,942	-	\$0
5-20-6130 - GROUNDS MAINTENANCE	\$1,921	\$1,801	\$1,383	\$16,000	\$16,000
5-20-6140 - MISCELLANEOUS REPAIR & MAINT	\$13,342	\$5,700	\$4,438	\$29,300	\$29,300
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	-	-	\$2	\$5,000	\$5,000
5-20-5250 - OFFICE SUPPLIES	-	-	\$173	-	-
5-20-5940 - FUEL	-	\$14,982	-	-	-
5-20-5945 - FUEL-AVIATION	\$64,038	\$34,330	\$32,563	\$30,000	\$30,000
5-20-5970 - MISCELLANEOUS SUPPLIES	-	-	\$430	-	-
<b>MATERIALS &amp; SERVICES TOTAL</b>	<b>\$91,482</b>	<b>\$72,559</b>	<b>\$66,325</b>	<b>\$105,500</b>	<b>\$107,387</b>
<b>PERSONNEL SERVICES</b>					
5-10-1401 - STIPEND	-	-	-	\$0	\$0
5-10-1400 - WAGES & SALARIES	-	-	\$28,935	\$30,630	\$31,809
5-10-1420 - OVERTIME	-	-	\$3	\$34	\$143
5-10-1500 - EMPLOYEE INCENTIVES	-	-	-	\$0	\$0
5-10-1430 - FRINGE BENEFITS	-	-	\$7,144	\$7,716	\$8,316

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
5-10-1440 - PERS	–	–	–	\$0	\$0
5-10-1450 - TAXES	–	–	\$2,133	\$2,478	\$2,586
5-10-1460 - UNEMPLOYMENT INS	–	–	\$240	\$217	\$220
5-10-1470 - WORKERS COMP INS	–	–	\$6	\$59	\$66
5-10-1480 - RETIREMENT-DB	–	–	\$7,121	\$7,572	\$15,699
5-10-1490 - RETIREMENT-DC	–	–	\$10	\$22	\$55
PERSONNEL SERVICES TOTAL	–	–	\$45,591	\$48,728	\$58,894
CAPITAL OUTLAY					
5-40-9060 - EQUIPMENT & FURNISHINGS > \$5K	–	–	\$55,823	\$57,611	\$0
5-40-9050 - CONSTRUCTION	\$690,203	\$174,149	\$1,388,142	\$1,399,444	\$4,500
CAPITAL OUTLAY TOTAL	\$690,203	\$174,149	\$1,443,965	\$1,457,055	\$4,500
OPERATING CONTINGENCY					
5-50-9999 - OPERATING CONTINGENCY	–	–	–	\$185,814	\$14,135
OPERATING CONTINGENCY TOTAL	–	–	–	\$185,814	\$14,135
UNAPPROPRIATED ENDING FUND BALANCE					
5-90-9001 - UNAPPROPRIATED ENDING BAL	–	–	–	\$39,132	\$45,634
UNAPPROPRIATED ENDING FUND BALANCE TOTAL	–	–	–	\$39,132	\$45,634
EXPENSES TOTAL	\$781,685	\$246,708	\$1,555,882	\$1,836,229	\$230,550



# Special Revenue Fund 206: Law Library

## Line Item Detail

### Special Revenue Fund 206: Law Library

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>REVENUE</b>					
3-01-0101 - BEG FUND BALANCE	\$31,250	\$29,892	\$34,503	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	\$37,000	\$37,000
3-20-1100 - STATE SHARED REV - OTHER	\$6,390	\$6,390	\$8,985	\$7,000	\$7,000
3-65-0100 - INTEREST INCOME	\$218	\$1,140	\$979	\$1,000	\$1,000
3-65-0110 - INVESTMENT INCOME	-	-	\$736	-	-
<b>REVENUE TOTAL</b>	<b>\$37,858</b>	<b>\$37,422</b>	<b>\$45,203</b>	<b>\$45,000</b>	<b>\$45,000</b>
<b>EXPENSES</b>					
<b>MATERIALS &amp; SERVICES</b>					
5-20-5290 - BOOK PURCHASES	\$7,966	\$1,514	\$2,720	\$43,000	\$0
5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	-	\$1,404	\$3,025	\$0	\$43,000
5-20-5830 - OTHER CONTRACTED SERVICES	-	-	-	\$2,000	\$2,000
<b>MATERIALS &amp; SERVICES TOTAL</b>	<b>\$7,966</b>	<b>\$2,918</b>	<b>\$5,745</b>	<b>\$45,000</b>	<b>\$45,000</b>
<b>EXPENSES TOTAL</b>	<b>\$7,966</b>	<b>\$2,918</b>	<b>\$5,745</b>	<b>\$45,000</b>	<b>\$45,000</b>



# Special Revenue Fund 207: Emergency Dispatch

## Line Item Detail

### Special Revenue Fund 207: Emergency Dispatch

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>REVENUE</b>					
3-01-0101 - BEG FUND BALANCE	\$494,064	\$780,578	\$999,083	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	\$697,598	\$575,000
3-20-1110 - 911 TAX	\$563,169	\$570,219	\$581,112	\$497,295	\$497,295
3-40-5014 - DISPATCH FEES	-	-	\$34,226	-	\$98,200
3-40-5054 - OTHER CONTRACT SERVICES	-	-	-	-	\$0
3-65-0100 - INTEREST INCOME	\$3,459	\$24,901	\$24,026	\$2,500	\$10,000
3-65-0110 - INVESTMENT INCOME	-	-	\$17,636	-	-
3-90-9500 - XFR FR ECHO WINDS FEES FUND	-	-	-	-	\$809,239
<b>REVENUE TOTAL</b>	<b>\$1,060,692</b>	<b>\$1,375,698</b>	<b>\$1,656,083</b>	<b>\$1,197,393</b>	<b>\$1,989,734</b>
<b>EXPENSES</b>					
<b>MATERIALS &amp; SERVICES</b>					
5-20-5260 - ADVERTISING/MARKETING	-	-	\$438	-	-
5-20-5310 - DUES & MEMBERSHIPS	-	\$131	\$136	-	\$0
5-20-5370 - INSURANCE - LIABILITY	-	-	\$1,114	\$1,200	\$1,201
5-20-5390 - INSURANCE - VEHICLE	-	-	\$1,475	-	\$471
5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	-	\$591	\$1,422	\$250	\$250
5-20-5500 - TELEPHONE & INTERNET	\$5,950	\$4,357	-	\$5,100	\$5,100
5-20-5510 - TRAINING & DEVELOPMENT	\$450	\$4,197	\$2,050	\$5,000	\$5,000
5-20-5520 - TRANSPORTATION - MILEAGE	-	-	-	\$200	\$200
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$428	\$4,007	\$3,491	\$6,000	\$6,000
5-20-5780 - INTERPRETER SERVICES	-	\$2,889	\$7,414	\$1,200	\$6,200
5-20-5830 - OTHER CONTRACTED SERVICES	-	\$244	\$2,675	\$1,000	\$3,000
5-20-5840 - EMPLOYMENT SCREENING	-	-	-	\$4,000	\$4,000
5-20-5860 - SOFTWARE MAINTENANCE	\$7,708	\$8,517	\$10,804	\$8,400	\$8,700
5-20-6520 - LEASES - SOFTWARE (SAAS)	-	-	-	-	\$3,845
5-20-6110 - COMPUTER HARDWARE/OFFICE EQUIP MAINT	\$5,796	\$9,000	\$96	\$15,000	\$15,000
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	\$90	\$2,288	\$2,178	\$5,000	\$5,000
5-20-5250 - OFFICE SUPPLIES	\$10,869	\$8,693	\$2,295	\$15,000	\$15,000
5-20-5600 - UNIFORMS CLOTHING EXPENSE	\$3,213	\$4,416	\$1,591	\$5,500	\$5,500
5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	-	-	\$60	\$5,000	\$5,000
5-20-5940 - FUEL	\$1,448	\$9,640	\$7,901	\$15,000	\$15,000
5-20-5960 - JANITORIAL SUPPLIES	-	-	\$42	-	-
5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	-	-	\$256	-	\$2,000
5-20-6010 - PROGRAM MATERIALS & SUPPLIES	\$527	\$1,043	\$367	\$3,500	\$3,500
<b>MATERIALS &amp; SERVICES TOTAL</b>	<b>\$36,479</b>	<b>\$60,013</b>	<b>\$45,804</b>	<b>\$96,350</b>	<b>\$109,967</b>
<b>PERSONNEL SERVICES</b>					
5-10-1401 - STIPEND	-	-	-	\$0	\$0
5-10-1400 - WAGES & SALARIES	\$155,113	\$170,393	\$161,773	\$250,016	\$839,541
5-10-1420 - OVERTIME	\$1,310	\$1,140	\$622	\$4,868	\$18,149
5-10-1500 - EMPLOYEE INCENTIVES	-	\$13,021	\$11,701	\$2,530	\$11,118
5-10-1430 - FRINGE BENEFITS	\$44,157	\$49,070	\$43,725	\$73,407	\$234,729
5-10-1440 - PERS	-	-	-	\$11,839	\$42,930
5-10-1450 - TAXES	\$11,621	\$13,671	\$12,870	\$21,095	\$71,262
5-10-1460 - UNEMPLOYMENT INS	\$1,360	\$2,251	\$2,996	\$2,143	\$7,941
5-10-1470 - WORKERS COMP INS	\$41	\$453	-\$210	\$262	\$2,659



	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
5-10-1480 - RETIREMENT-DB	\$39,089	\$46,852	\$43,176	\$51,262	\$243,259
5-10-1490 - RETIREMENT-DC	–	–	–	\$0	\$0
PERSONNEL SERVICES TOTAL	<b>\$252,692</b>	<b>\$296,850</b>	<b>\$276,654</b>	<b>\$417,422</b>	<b>\$1,471,588</b>
CAPITAL OUTLAY					
5-40-9030 - IT HARDWARE > \$5K	–	–	\$22,921	\$54,000	\$0
5-40-9060 - EQUIPMENT & FURNISHINGS > \$5K	–	\$19,752	–	\$42,000	\$0
5-40-9120 - VEHICLES	–	–	\$40,432	–	\$0
CAPITAL OUTLAY TOTAL	–	<b>\$19,752</b>	<b>\$63,352</b>	<b>\$96,000</b>	<b>\$0</b>
OPERATING CONTINGENCY					
5-50-9999 - OPERATING CONTINGENCY	–	–	–	\$387,621	\$137,179
OPERATING CONTINGENCY TOTAL	–	–	–	<b>\$387,621</b>	<b>\$137,179</b>
UNAPPROPRIATED ENDING FUND BALANCE					
5-90-9001 - UNAPPROPRIATED ENDING BAL	–	–	–	\$200,000	\$271,000
UNAPPROPRIATED ENDING FUND BALANCE TOTAL	–	–	–	<b>\$200,000</b>	<b>\$271,000</b>
EXPENSES TOTAL	<b>\$289,171</b>	<b>\$376,615</b>	<b>\$385,810</b>	<b>\$1,197,393</b>	<b>\$1,989,734</b>



# Special Revenue Fund 208: Corner Preservation

## Line Item Detail

### Special Revenue Fund 208: Corner Preservation

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>REVENUE</b>					
3-01-0101 - BEG FUND BALANCE	\$259,286	\$277,051	\$298,933	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	\$295,000	\$335,000
3-40-5066 - SURVEYOR FEES	\$18,573	\$13,167	\$11,239	\$15,000	\$15,000
3-65-0100 - INTEREST INCOME	\$1,743	\$9,315	\$7,841	\$4,000	\$4,000
3-65-0110 - INVESTMENT INCOME	-	-	\$5,893	-	-
REVENUE TOTAL	\$279,601	\$299,533	\$323,905	\$314,000	\$354,000
<b>EXPENSES</b>					
MATERIALS & SERVICES					
5-20-5770 - SURVEYOR SERVICES	\$2,550	\$600	-	\$314,000	\$0
5-20-5830 - OTHER CONTRACTED SERVICES	-	-	-	-	\$200,000
MATERIALS & SERVICES TOTAL	\$2,550	\$600	-	\$314,000	\$200,000
UNAPPROPRIATED ENDING FUND BALANCE					
5-90-9001 - UNAPPROPRIATED ENDING BAL	-	-	-	\$0	\$154,000
UNAPPROPRIATED ENDING FUND BALANCE TOTAL	-	-	-	\$0	\$154,000
EXPENSES TOTAL	\$2,550	\$600	-	\$314,000	\$354,000



# Special Revenue Fund 210: Finley Butte License Fees

## Line Item Detail

### Special Revenue Fund 210: Finley Butte License Fees

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>REVENUE</b>					
3-01-0101 - BEG FUND BALANCE	\$1,142,465	\$1,265,098	\$1,653,599	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	\$1,371,805	\$1,300,000
3-40-1070 - LANDFILL LICENSE	\$1,784,993	\$2,005,368	\$2,448,558	\$1,690,665	\$2,200,000
3-65-0100 - INTEREST INCOME	\$6,708	\$40,286	\$34,579	\$6,000	\$25,000
3-65-0110 - INVESTMENT INCOME	-	-	\$10,203	-	-
REVENUE TOTAL	\$2,934,166	\$3,310,753	\$4,146,938	\$3,068,470	\$3,525,000
<b>EXPENSES</b>					
MATERIALS & SERVICES					
5-20-5420 - MISCELLANEOUS EXPENSES	\$33,068	\$21,154	-	\$0	\$0
MATERIALS & SERVICES TOTAL	\$33,068	\$21,154	-	\$0	\$0
INTERFUND TRANSFERS					
5-50-8101 - XFR TO GENERAL FUND	-	-	\$87,400	\$87,400	\$3,525,000
5-50-8201 - XFR TO ROAD FUND EQUIP RES	-	-	\$643,589	\$643,589	\$0
5-50-8202 - XFR TO ROAD FUND	\$1,636,000	\$1,636,000	\$1,395,725	\$1,395,725	\$0
5-50-8224 - XFR TO WEED EQUIP. RESERVE	-	-	\$163,735	\$163,735	\$0
INTERFUND TRANSFERS TOTAL	\$1,636,000	\$1,636,000	\$2,290,449	\$2,290,449	\$3,525,000
UNAPPROPRIATED ENDING FUND BALANCE					
5-90-9001 - UNAPPROPRIATED ENDING BAL	-	-	-	\$778,021	\$0
UNAPPROPRIATED ENDING FUND BALANCE TOTAL	-	-	-	\$778,021	\$0
EXPENSES TOTAL	\$1,669,068	\$1,657,154	\$2,290,449	\$3,068,470	\$3,525,000



# Special Revenue Fund 211: County School

## Line Item Detail

### Special Revenue Fund 211: County School

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>REVENUE</b>					
3-01-0101 - BEG FUND BALANCE	\$372	\$57	–	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	–	–	–	\$350	\$0
3-10-9003 - TAXES LEVIED IN CURRENT YR	\$28,706	–	–	\$28,500	\$0
3-10-0104 - PREVIOUSLY LEVIED TAXES	\$479	–	–	\$200	\$0
3-20-1080 - PMT IN LIEU OF TAX	\$183,879	\$214,401	\$228,481	\$216,730	\$228,500
3-20-1030 - FEDERAL FOREST FEES	\$27,837	\$39,784	\$36,501	\$46,407	\$41,700
3-64-1000 - ASSET SALE PROCEEDS	\$15	–	–	\$15	\$0
3-65-0100 - INTEREST INCOME	\$103	\$448	\$310	\$300	\$300
REVENUE TOTAL	\$241,391	\$254,691	\$265,292	\$292,502	\$270,500
<b>EXPENSES</b>					
SPECIAL PAYMENTS					
5-50-7030 - PASS THRU PAYMENTS -LOCAL GOVT	–	–	\$1	–	\$270,500
5-50-7050 - TAX TURNOVER	\$241,334	\$254,691	\$265,291	\$292,502	\$0
SPECIAL PAYMENTS TOTAL	\$241,334	\$254,691	\$265,292	\$292,502	\$270,500
EXPENSES TOTAL	\$241,334	\$254,691	\$265,292	\$292,502	\$270,500



# Special Revenue Fund 212: Ione School

## Line Item Detail

### Special Revenue Fund 212: Ione School

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>REVENUE</b>					
3-01-0101 - BEG FUND BALANCE	\$37	\$6	\$0	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	\$35	\$0
3-10-9003 - TAXES LEVIED IN CURRENT YR	\$3,226	-	-	\$3,200	\$0
3-10-0104 - PREVIOUSLY LEVIED TAXES	\$48	-	-	\$48	\$0
3-20-1080 - PMT IN LIEU OF TAX	\$14,673	\$14,325	\$13,298	\$14,480	\$15,500
3-10-1001 - EASTERN OR SEVERANCE TAX	\$0	\$0	\$0	\$0	\$0
3-20-1030 - FEDERAL FOREST FEES	\$2,221	\$2,658	\$2,124	\$3,480	\$3,350
3-64-1000 - ASSET SALE PROCEEDS	\$2	-	-	\$2	\$0
3-65-0100 - INTEREST INCOME	\$9	\$30	\$18	\$30	\$30
REVENUE TOTAL	\$20,217	\$17,019	\$15,440	\$21,275	\$18,880
<b>EXPENSES</b>					
SPECIAL PAYMENTS					
5-50-7030 - PASS THRU PAYMENTS -LOCAL GOVT	-	-	-	-	\$18,880
5-50-7050 - TAX TURNOVER	\$20,211	\$17,019	\$15,440	\$21,275	\$0
SPECIAL PAYMENTS TOTAL	\$20,211	\$17,019	\$15,440	\$21,275	\$18,880
EXPENSES TOTAL	\$20,211	\$17,019	\$15,440	\$21,275	\$18,880



# Special Revenue Fund 214: County Fair

## Line Item Detail

### Special Revenue Fund 214: County Fair

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>REVENUE</b>					
3-01-0101 - BEG FUND BALANCE	\$300,625	\$309,844	\$226,503	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	\$200,000	\$20,000
3-10-9003 - TAXES LEVIED IN CURRENT YR	\$72,954	-	-	\$0	\$0
3-10-0104 - PREVIOUSLY LEVIED TAXES	\$1,284	-	-	\$0	\$0
3-30-4020 - LOCAL GRANTS	-	-	\$5,500	-	-
3-20-1060 - LOTTERY DOLLARS	\$53,167	\$53,167	\$53,167	\$53,166	\$53,167
3-40-5004 - CAMPING FEES	-	-	\$1,878	-	\$1,400
3-40-5005 - CONCESSIONS	\$1,470	\$1,000	\$1,485	\$1,500	\$1,000
3-40-5006 - FACILITY RENTAL	\$1,192	\$2,285	\$3,065	\$1,300	\$2,300
3-40-5011 - SALES	\$13,636	\$40	\$2,040	\$7,800	\$500
3-40-5013 - ADVERTISING FEES	\$830	\$160	\$500	\$900	\$200
3-40-5015 - COPIES/PRINTING/FAX FEES	\$1,359	-	-	\$1,500	\$0
3-40-5016 - EQUIPMENT RENTAL	\$205	\$370	\$308	\$200	\$400
3-40-5017 - ADMISSION FEES	\$5,000	\$17,445	\$11,166	\$5,000	\$14,000
3-40-5018 - SPONSORSHIP FEES	\$21,850	\$13,150	\$55,260	\$10,000	\$30,000
3-40-5030 - MISC FEES	-	\$550	\$52	-	\$100
3-60-1000 - CONTRIBUTIONS & DONATIONS	\$6,450	-	-	\$2,050	\$50
3-60-1050 - MISC REVENUE	\$1,045	\$1,908	\$887	\$1,500	\$700
3-64-1000 - ASSET SALE PROCEEDS	\$38	-	-	\$38	\$0
3-80-7075 - REIMBURSEMENTS	\$1,081	-	\$3,024	\$600	\$0
3-65-0100 - INTEREST INCOME	\$1,983	\$8,215	\$5,728	\$2,000	\$2,000
3-65-0110 - INVESTMENT INCOME	-	-	\$4,678	-	-
3-90-9101 - XFR FR GENERAL FUND	-	-	\$73,000	\$73,000	\$0
3-90-9500 - XFR FR ECHO WINDS FEES FUND	-	-	-	-	\$152,217
<b>REVENUE TOTAL</b>	<b>\$484,167</b>	<b>\$408,133</b>	<b>\$448,241</b>	<b>\$360,554</b>	<b>\$278,034</b>
<b>EXPENSES</b>					
<b>MATERIALS &amp; SERVICES</b>					
5-20-5260 - ADVERTISING/MARKETING	\$7,113	\$3,922	\$9,465	\$11,240	\$11,100
5-20-5270 - ALARM MONITORING	-	\$236	\$740	\$0	\$800
5-20-5280 - BANKING & MERCHANT FEES	-	\$80	\$63	-	\$100
5-20-5290 - BOOK PURCHASES	\$5,419	-	-	\$2,000	\$0
5-20-5310 - DUES & MEMBERSHIPS	-	-	\$2,000	-	\$2,000
5-20-5320 - FEES - OTHER	-	\$95	\$100	-	\$100
5-20-5330 - FEES - PERMITS/LICENSES	-	-	\$85	-	\$200
5-20-5370 - INSURANCE - LIABILITY	\$18,029	\$22,177	\$1,073	\$1,080	\$1,146
5-20-5380 - INSURANCE-PROPERTY	-	-	\$26,747	\$26,400	\$41,537
5-20-5390 - INSURANCE - VEHICLE	-	-	\$182	-	\$207
5-20-5420 - MISCELLANEOUS EXPENSES	\$11,121	\$12,768	\$7,904	\$29,500	\$12,700
5-20-5430 - POSTAGE/SHIPPING	-	\$63	\$68	-	\$50
5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	\$2,000	\$2,000	-	\$2,000	\$0
5-20-5480 - REFUNDS	-	-	\$300	-	\$0
5-20-5500 - TELEPHONE & INTERNET	\$2,339	\$2,116	\$2,903	\$3,100	\$4,000
5-20-5510 - TRAINING & DEVELOPMENT	-	\$95	\$325	-	\$350
5-20-5520 - TRANSPORTATION - MILEAGE	\$138	-	-	\$2,000	\$0
5-20-5560 - UTILITIES - ELECTRICTY	\$8,045	\$8,488	\$7,267	\$7,500	\$8,500
5-20-5570 - UTILITIES - GAS	\$8,495	\$9,284	\$8,504	\$8,500	\$9,000

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$1,113	\$1,038	\$2,248	\$3,470	\$3,700
5-20-5590 - UTILITIES - WATER/SEWER	\$2,875	\$3,570	\$3,656	\$3,500	\$3,500
5-20-5610 - GARBAGE/WASTE DISPOSAL	\$3,524	\$4,051	\$4,215	\$4,000	\$4,100
5-20-5760 - CONTRACT EMPLOYEES	–	–	\$910	–	–
5-20-5790 - JANITORIAL SERVICES	\$1,880	\$4,300	–	\$2,500	\$0
5-20-5830 - OTHER CONTRACTED SERVICES	\$46,748	\$56,842	\$55,971	\$71,135	\$70,250
5-20-6520 - LEASES - SOFTWARE (SAAS)	–	\$932	\$1,810	\$0	\$1,242
5-20-6530 - RENTAL - EQUIPMENT	\$3,750	\$4,700	\$15,306	\$6,180	\$150
5-20-6100 - BUILDING MAINTENANCE	–	\$579	\$6,227	–	\$500
5-20-6130 - GROUNDS MAINTENANCE	–	\$68	\$719	–	\$500
5-20-6140 - MISCELLANEOUS REPAIR & MAINT	\$8,296	\$3,395	\$6,502	\$10,000	\$0
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	–	–	\$333	–	\$2,000
5-20-5250 - OFFICE SUPPLIES	\$1,658	\$1,104	\$790	\$6,125	\$900
5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	–	–	–	–	\$0
5-20-5930 - EQUIPMENT < \$5K	–	–	\$8,658	–	\$6,500
5-20-5940 - FUEL	\$480	\$487	\$797	\$0	\$600
5-20-5950 - HOSPITALITY EVENT SUPPLIES	–	\$333	\$7,225	–	\$3,900
5-20-5960 - JANITORIAL SUPPLIES	–	–	\$1,138	–	\$0
5-20-5970 - MISCELLANEOUS SUPPLIES	\$1,179	\$8,859	\$158	\$3,200	\$0
5-20-6050 - SMALL TOOLS & EQUIPMENT < \$5K	–	–	\$580	–	–
<b>MATERIALS &amp; SERVICES TOTAL</b>	<b>\$134,203</b>	<b>\$151,581</b>	<b>\$184,968</b>	<b>\$203,430</b>	<b>\$189,632</b>
PERSONNEL SERVICES					
5-10-1401 - STIPEND	–	–	–	\$0	\$0
5-10-1400 - WAGES & SALARIES	\$24,111	\$20,924	\$32,383	\$35,668	\$27,568
5-10-1420 - OVERTIME	–	–	–	\$257	\$0
5-10-1500 - EMPLOYEE INCENTIVES	–	–	–	\$0	\$0
5-10-1430 - FRINGE BENEFITS	\$10,454	-\$10	–	\$0	\$0
5-10-1440 - PERS	–	–	–	\$0	\$0
5-10-1450 - TAXES	\$1,866	\$1,764	\$2,477	\$2,087	\$2,220
5-10-1460 - UNEMPLOYMENT INS	\$328	\$308	\$545	\$311	\$331
5-10-1470 - WORKERS COMP INS	\$54	\$27	\$45	\$26	\$31
5-10-1480 - RETIREMENT-DB	–	\$36	–	\$0	\$0
5-10-1490 - RETIREMENT-DC	–	–	–	\$0	\$0
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$36,813</b>	<b>\$23,049</b>	<b>\$35,450</b>	<b>\$38,349</b>	<b>\$30,150</b>
CAPITAL OUTLAY					
5-40-9070 - HEAVY EQUIPMENT > \$5K	–	–	–	\$15,000	\$0
5-40-9020 - BUILDING IMPROVEMENTS	–	–	\$26,125	\$24,000	–
<b>CAPITAL OUTLAY TOTAL</b>	<b>–</b>	<b>–</b>	<b>\$26,125</b>	<b>\$39,000</b>	<b>\$0</b>
SPECIAL PAYMENTS					
5-50-7020 - PASS THRU PAYMENTS - OTHER	–	–	\$90	\$100	\$0
<b>SPECIAL PAYMENTS TOTAL</b>	<b>–</b>	<b>–</b>	<b>\$90</b>	<b>\$100</b>	<b>\$0</b>
INTERFUND TRANSFERS					
5-50-8226 - XFR TO FAIR ROOF RESERVE	\$2,000	\$2,000	–	\$0	\$0
5-50-8236 - XFR TO FAIR IMPROVEMENT FUND	\$5,000	\$5,000	–	\$0	\$0
<b>INTERFUND TRANSFERS TOTAL</b>	<b>\$7,000</b>	<b>\$7,000</b>	<b>–</b>	<b>\$0</b>	<b>\$0</b>
OPERATING CONTINGENCY					
5-50-9999 - OPERATING CONTINGENCY	–	–	–	\$12,700	\$18,252
<b>OPERATING CONTINGENCY TOTAL</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>\$12,700</b>	<b>\$18,252</b>
UNAPPROPRIATED ENDING FUND BALANCE					
5-90-9001 - UNAPPROPRIATED ENDING BAL	–	–	–	\$66,975	\$40,000
<b>UNAPPROPRIATED ENDING FUND BALANCE TOTAL</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>\$66,975</b>	<b>\$40,000</b>
<b>EXPENSES TOTAL</b>	<b>\$178,016</b>	<b>\$181,630</b>	<b>\$246,633</b>	<b>\$360,554</b>	<b>\$278,034</b>



# Reserve Fund 215: Information Technology

## Line Item Detail

### Reserve Fund 215: Information Technology

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>REVENUE</b>					
3-01-0101 - BEG FUND BALANCE	\$66,705	\$87,215	\$110,439	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	\$109,000	\$248,000
3-65-0100 - INTEREST INCOME	\$510	\$3,224	\$6,359	\$1,500	\$1,500
3-65-0110 - INVESTMENT INCOME	-	-	\$4,876	-	-
3-90-9101 - XFR FR GENERAL FUND	\$20,000	\$20,000	-	\$0	\$108,947
3-90-9217 - XFR FR PROGRAMMING RESERVE	-	-	\$140,484	\$145,000	\$0
3-90-9500 - XFR FR ECHO WINDS FEES FUND	-	-	-	-	\$150,000
3-90-9540 - XFR FR RESILIENCY FUND	-	-	-	-	\$731,053
<b>REVENUE TOTAL</b>	<b>\$87,215</b>	<b>\$110,439</b>	<b>\$262,158</b>	<b>\$255,500</b>	<b>\$1,239,500</b>
<b>EXPENSES</b>					
<b>MATERIALS &amp; SERVICES</b>					
5-20-5740 - CONSULTING SERVICES	-	-	-	-	\$769,500
5-20-6520 - LEASES - SOFTWARE (SAAS)	-	-	-	\$100,000	\$0
5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	-	-	-	\$0	\$50,000
<b>MATERIALS &amp; SERVICES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$100,000</b>	<b>\$819,500</b>
<b>CAPITAL OUTLAY</b>					
5-40-9030 - IT HARDWARE > \$5K	-	-	\$8,629	\$155,500	\$20,000
<b>CAPITAL OUTLAY TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$8,629</b>	<b>\$155,500</b>	<b>\$20,000</b>
<b>RESERVE FOR FUTURE EXPENDITURES</b>					
5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	-	-	-	\$0	\$400,000
<b>RESERVE FOR FUTURE EXPENDITURES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$0</b>	<b>\$400,000</b>
<b>UNAPPROPRIATED ENDING FUND BALANCE</b>					
5-90-9001 - UNAPPROPRIATED ENDING BAL	-	-	-	-	\$0
<b>UNAPPROPRIATED ENDING FUND BALANCE TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$0</b>
<b>EXPENSES TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$8,629</b>	<b>\$255,500</b>	<b>\$1,239,500</b>





# Special Revenue Fund 216: Morrow County Public Transit-MCPT

## Line Item Detail

### Special Revenue Fund 216: Morrow County Public Transit-MCPT

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>REVENUE</b>					
3-01-0101 - BEG FUND BALANCE	\$536,773	\$667,020	\$367,659	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	\$367,350	\$400,000
3-30-4000 - FEDERAL GRANTS	-	-	\$140,797	\$465,976	\$412,000
3-30-4010 - STATE GRANTS	\$552,485	\$423,564	\$537,708	\$772,326	\$1,032,000
3-40-5065 - PUBLIC TRANSIT RECEIPTS	\$15,543	\$33,560	\$9,308	\$3,500	\$13,200
3-60-1020 - INSURANCE PROCEEDS	-	-	\$578	-	\$0
3-80-7075 - REIMBURSEMENTS	-	\$113	\$734	\$0	\$150
3-65-0100 - INTEREST INCOME	\$4,650	\$20,343	\$13,451	\$3,500	\$3,500
3-65-0110 - INVESTMENT INCOME	-	-	\$9,213	-	-
3-90-9504 - XFR FR 5310	-	-	\$95,726	\$98,000	\$0
<b>REVENUE TOTAL</b>	<b>\$1,109,451</b>	<b>\$1,144,600</b>	<b>\$1,175,174</b>	<b>\$1,710,652</b>	<b>\$1,860,850</b>
<b>EXPENSES</b>					
<b>MATERIALS &amp; SERVICES</b>					
5-20-5260 - ADVERTISING/MARKETING	-	\$1,434	\$12,889	\$10,000	\$10,000
5-20-5280 - BANKING & MERCHANT FEES	-	-	\$342	-	\$100
5-20-5310 - DUES & MEMBERSHIPS	\$1,200	\$1,798	-	\$1,950	\$1,950
5-20-5320 - FEES - OTHER	-	-	\$98	-	\$100
5-20-5370 - INSURANCE - LIABILITY	-	-	\$5,815	\$5,850	\$5,257
5-20-5380 - INSURANCE-PROPERTY	-	-	\$421	\$420	\$651
5-20-5390 - INSURANCE - VEHICLE	-	-	\$30,198	\$16,930	\$33,871
5-20-5410 - LEGAL NOTICES	-	\$1,073	\$46	\$1,500	\$500
5-20-5420 - MISCELLANEOUS EXPENSES	\$95	\$2,447	\$36	\$2,500	\$500
5-20-5430 - POSTAGE/SHIPPING	-	-	\$15	-	-
5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	-	\$35	\$363	-	\$170
5-20-5500 - TELEPHONE & INTERNET	-	\$7,700	\$10,687	\$14,987	\$10,000
5-20-5510 - TRAINING & DEVELOPMENT	\$200	-	\$250	\$3,000	\$1,800
5-20-5520 - TRANSPORTATION - MILEAGE	\$87	\$283	\$174	\$500	\$500
5-20-5560 - UTILITIES - ELECTRICTY	\$564	\$830	\$992	\$1,350	\$1,000
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	-	\$248	\$509	\$3,000	\$4,000
5-20-5590 - UTILITIES - WATER/SEWER	-	\$146	\$367	\$0	\$425
5-20-5730 - AUDIT & FINANCIAL SERVICES	-	-	\$3,000	-	-
5-20-5760 - CONTRACT EMPLOYEES	\$350	-	-	\$0	\$0
5-20-5800 - LAB SERVICES	-	\$335	\$615	\$0	\$0
5-20-5820 - MARKETING SERVICES	-	-	\$17	-	\$0
5-20-5830 - OTHER CONTRACTED SERVICES	\$34,292	\$90,021	-	\$2,000	\$2,000
5-20-5840 - EMPLOYMENT SCREENING	-	\$546	\$550	\$1,850	\$1,850
5-20-5860 - SOFTWARE MAINTENACE	-	-	\$995	-	\$8,640
5-20-5870 - TRANSPORTATION SERVICES	\$6,500	\$12,375	\$10,125	\$18,500	\$18,500
5-20-6520 - LEASES - SOFTWARE (SAAS)	\$157	\$1,700	\$2,482	\$1,950	\$3,637
5-20-6560 - LEASES - STORAGE FACILITIES	\$1,800	\$1,350	\$2,250	\$1,800	\$1,800
5-20-6100 - BUILDING MAINTENANCE	-	\$51	-	-	-
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	\$1,763	\$5,835	\$24,198	\$30,000	\$35,000
5-20-5250 - OFFICE SUPPLIES	-	\$736	\$1,035	\$750	\$750
5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	-	\$29	\$539	\$1,000	\$500

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
5-20-5940 - FUEL	\$25,542	\$32,962	\$55,916	\$117,587	\$118,000
5-20-5950 - HOSPITALITY EVENT SUPPLIES	–	\$55	–	–	–
5-20-5960 - JANITORIAL SUPPLIES	–	\$18	\$763	–	\$300
5-20-5970 - MISCELLANEOUS SUPPLIES	–	\$40	\$298	\$0	\$0
5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	–	–	\$179	–	–
5-20-6010 - PROGRAM MATERIALS & SUPPLIES	–	\$307	–	\$5,000	\$1,000
5-20-6030 - SAFETY EQUIPMENT & SUPPLIES	–	–	\$405	–	–
5-20-6050 - SMALL TOOLS & EQUIPMENT < \$5K	–	\$25	\$10	–	\$0
5-20-6060 - SOFTWARE (OWNED) < \$5K	–	–	\$19,218	–	\$0
<b>MATERIALS &amp; SERVICES TOTAL</b>	<b>\$72,549</b>	<b>\$162,378</b>	<b>\$185,796</b>	<b>\$242,424</b>	<b>\$262,801</b>
PERSONNEL SERVICES					
5-10-1401 - STIPEND	–	–	–	\$0	\$0
5-10-1400 - WAGES & SALARIES	\$120,905	\$165,190	\$414,362	\$733,141	\$729,471
5-10-1410 - TEMP WORKERS WAGES & SALARIES	–	–	–	\$0	\$0
5-10-1420 - OVERTIME	–	–	–	\$0	\$0
5-10-1500 - EMPLOYEE INCENTIVES	–	–	–	-\$1	\$0
5-10-1430 - FRINGE BENEFITS	\$1,028	\$17,208	\$80,708	\$227,520	\$166,940
5-10-1440 - PERS	–	–	–	\$0	\$0
5-10-1450 - TAXES	\$9,671	\$13,283	\$30,762	\$59,259	\$59,071
5-10-1460 - UNEMPLOYMENT INS	\$1,723	\$2,587	\$6,538	\$8,266	\$8,121
5-10-1470 - WORKERS COMP INS	\$6,066	\$8,365	\$7,235	\$22,692	\$24,838
5-10-1480 - RETIREMENT-DB	\$64	\$281	\$13,278	\$0	\$35,836
5-10-1490 - RETIREMENT-DC	\$3,036	\$2,353	\$7,311	\$40,558	\$35,346
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$142,493</b>	<b>\$209,267</b>	<b>\$560,194</b>	<b>\$1,091,435</b>	<b>\$1,059,623</b>
CAPITAL OUTLAY					
5-40-9060 - EQUIPMENT & FURNISHINGS > \$5K	–	–	–	\$0	\$0
5-40-9070 - HEAVY EQUIPMENT > \$5K	\$14,380	\$1,294	–	\$0	\$0
5-40-9120 - VEHICLES	–	–	\$395	–	\$0
5-40-9050 - CONSTRUCTION	–	–	–	\$22,500	\$0
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$14,380</b>	<b>\$1,294</b>	<b>\$395</b>	<b>\$22,500</b>	<b>\$0</b>
INTERFUND TRANSFERS					
5-50-8101 - XFR TO GENERAL FUND	–	\$20,000	–	\$0	\$0
5-50-8225 - XFR TO STF VEHICLE RESERVE FUND	\$208,049	\$329,656	–	\$0	\$0
5-50-8504 - XFR TO 5310	\$8,880	\$54,346	–	\$0	\$0
<b>INTERFUND TRANSFERS TOTAL</b>	<b>\$216,929</b>	<b>\$404,002</b>	<b>–</b>	<b>\$0</b>	<b>\$0</b>
OPERATING CONTINGENCY					
5-50-9999 - OPERATING CONTINGENCY	–	–	–	\$241,293	\$117,642
<b>OPERATING CONTINGENCY TOTAL</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>\$241,293</b>	<b>\$117,642</b>
RESERVE FOR FUTURE EXPENDITURES					
5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	–	–	–	–	\$420,784
<b>RESERVE FOR FUTURE EXPENDITURES TOTAL</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>\$420,784</b>
UNAPPROPRIATED ENDING FUND BALANCE					
5-90-9001 - UNAPPROPRIATED ENDING BAL	–	–	–	\$113,000	\$0
<b>UNAPPROPRIATED ENDING FUND BALANCE TOTAL</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>\$113,000</b>	<b>\$0</b>
<b>EXPENSES TOTAL</b>	<b>\$446,351</b>	<b>\$776,941</b>	<b>\$746,384</b>	<b>\$1,710,652</b>	<b>\$1,860,850</b>



## Reserve Fund 217: Programming Reserve

### Line Item Detail

#### Reserve Fund 217: Programming Reserve

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>REVENUE</b>					
3-01-0101 - BEG FUND BALANCE	\$31,116	-\$1,613	\$140,484	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	\$145,000	\$0
3-65-0100 - INTEREST INCOME	\$119	\$2,647	\$0	\$0	\$0
3-65-0110 - INVESTMENT INCOME	-	-	\$23	-	-
3-90-9101 - XFR FR GENERAL FUND	\$83,801	\$187,000	-	\$0	\$0
<b>REVENUE TOTAL</b>	<b>\$115,037</b>	<b>\$188,034</b>	<b>\$140,508</b>	<b>\$145,000</b>	<b>\$0</b>
<b>EXPENSES</b>					
<b>CAPITAL OUTLAY</b>					
5-40-9030 - IT HARDWARE > \$5K	-	\$47,550	-	\$0	\$0
5-40-9040 - SOFTWARE (OWNED) > \$5	\$116,649	-	-	\$0	\$0
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$116,649</b>	<b>\$47,550</b>	<b>-</b>	<b>\$0</b>	<b>\$0</b>
<b>INTERFUND TRANSFERS</b>					
5-50-8215 - XFR TO COMPUTER EQUIP RESERVE	-	-	\$140,484	\$145,000	\$0
<b>INTERFUND TRANSFERS TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$140,484</b>	<b>\$145,000</b>	<b>\$0</b>
<b>RESERVE FOR FUTURE EXPENDITURES</b>					
5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	-	-	-	\$0	\$0
<b>RESERVE FOR FUTURE EXPENDITURES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENSES TOTAL</b>	<b>\$116,649</b>	<b>\$47,550</b>	<b>\$140,484</b>	<b>\$145,000</b>	<b>\$0</b>



# Special Revenue Fund 218: Alcohol Enforcement

## Line Item Detail

### Special Revenue Fund 218: Alcohol Enforcement

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>REVENUE</b>					
3-01-0101 - BEG FUND BALANCE	\$21,785	\$20,533	\$19,979	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	\$20,775	\$19,000
3-65-0100 - INTEREST INCOME	\$136	\$647	\$501	\$500	\$500
3-65-0110 - INVESTMENT INCOME	-	-	\$382	-	-
REVENUE TOTAL	\$21,921	\$21,180	\$20,862	\$21,275	\$19,500
<b>EXPENSES</b>					
MATERIALS & SERVICES					
5-20-5500 - TELEPHONE & INTERNET	-	\$300	\$1,042	\$0	\$1,500
5-20-5510 - TRAINING & DEVELOPMENT	-	-	-	\$1,000	\$1,000
5-20-5250 - OFFICE SUPPLIES	\$1,388	\$901	-	\$20,275	\$17,000
MATERIALS & SERVICES TOTAL	\$1,388	\$1,201	\$1,042	\$21,275	\$19,500
UNAPPROPRIATED ENDING FUND BALANCE					
5-90-9001 - UNAPPROPRIATED ENDING BAL	-	-	-	-	\$0
UNAPPROPRIATED ENDING FUND BALANCE TOTAL	-	-	-	-	\$0
EXPENSES TOTAL	\$1,388	\$1,201	\$1,042	\$21,275	\$19,500



# Special Revenue Fund 219: Economic Development

## Line Item Detail

### Special Revenue Fund 219: Economic Development

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>REVENUE</b>					
3-01-0101 - BEG FUND BALANCE	\$41,130	\$40,632	\$72,262	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	\$40,894	\$14,000
3-20-1060 - LOTTERY DOLLARS	\$113,907	\$152,078	\$128,057	\$121,000	\$128,000
3-65-0100 - INTEREST INCOME	\$275	\$1,052	\$1,307	\$900	\$0
3-65-0110 - INVESTMENT INCOME	-	-	\$883	-	-
3-90-9500 - XFR FR ECHO WINDS FEES FUND	-	-	-	-	\$240,300
<b>REVENUE TOTAL</b>	<b>\$155,312</b>	<b>\$193,762</b>	<b>\$202,509</b>	<b>\$162,794</b>	<b>\$382,300</b>
<b>EXPENSES</b>					
<b>MATERIALS &amp; SERVICES</b>					
5-20-5740 - CONSULTING SERVICES	-	-	\$37,346	\$42,300	\$47,300
5-20-5820 - MARKETING SERVICES	\$15,000	\$15,000	-	\$0	\$0
5-20-5830 - OTHER CONTRACTED SERVICES	-	-	\$11,000	\$11,000	\$0
<b>MATERIALS &amp; SERVICES TOTAL</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$48,346</b>	<b>\$53,300</b>	<b>\$47,300</b>
<b>SPECIAL PAYMENTS</b>					
5-50-7060 - GRANTS-LOCAL GOVT	\$23,680	-	\$15,000	\$15,000	\$15,000
5-50-7070 - GRANTS-BUSINESS	\$25,000	\$25,000	\$75,000	\$94,494	\$320,000
<b>SPECIAL PAYMENTS TOTAL</b>	<b>\$48,680</b>	<b>\$25,000</b>	<b>\$90,000</b>	<b>\$109,494</b>	<b>\$335,000</b>
<b>INTERFUND TRANSFERS</b>					
5-50-8101 - XFR TO GENERAL FUND	\$11,000	\$11,000	-	\$0	\$0
5-50-8200 - XFR TO HERITAGE TRAIL FUND	-	\$28,000	-	\$0	\$0
5-50-8205 - XFR TO AIRPORT FUND	\$30,000	\$30,000	-	\$0	\$0
5-50-8230 - XFR TO RODEO FUND	\$10,000	\$12,500	-	\$0	\$0
<b>INTERFUND TRANSFERS TOTAL</b>	<b>\$51,000</b>	<b>\$81,500</b>	<b>-</b>	<b>\$0</b>	<b>\$0</b>
<b>OPERATING CONTINGENCY</b>					
5-50-9999 - OPERATING CONTINGENCY	-	-	-	\$0	\$0
<b>OPERATING CONTINGENCY TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENSES TOTAL</b>	<b>\$114,680</b>	<b>\$121,500</b>	<b>\$138,346</b>	<b>\$162,794</b>	<b>\$382,300</b>



# Special Revenue Fund 220: Victim & Witness Advocate

## Line Item Detail

### Special Revenue Fund 220: Victim & Witness Advocate

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>REVENUE</b>					
3-01-0101 - BEG FUND BALANCE	\$34,956	-\$10,648	\$19,041	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	\$38,457	\$36,000
3-30-4000 - FEDERAL GRANTS	-	\$44,474	\$92,876	-	\$84,461
3-30-4010 - STATE GRANTS	\$72,655	\$97,066	\$21,880	\$105,969	\$29,996
3-90-9101 - XFR FR GENERAL FUND	-	-	\$20,629	\$20,629	\$0
3-90-9220 - XFR FR VICTIM/WITNESS ASSISTANCE	-	-	-	-	\$0
3-90-9500 - XFR FR ECHO WINDS FEES FUND	-	-	-	-	\$29,750
<b>REVENUE TOTAL</b>	<b>\$107,612</b>	<b>\$130,892</b>	<b>\$154,426</b>	<b>\$165,055</b>	<b>\$180,207</b>
<b>EXPENSES</b>					
<b>MATERIALS &amp; SERVICES</b>					
5-20-5260 - ADVERTISING/MARKETING	-	-	\$220	-	\$0
5-20-5370 - INSURANCE - LIABILITY	-	-	\$311	\$350	\$328
5-20-5390 - INSURANCE - VEHICLE	-	-	\$537	-	\$603
5-20-5420 - MISCELLANEOUS EXPENSES	-	-	\$3,834	-	\$0
5-20-5500 - TELEPHONE & INTERNET	\$346	\$385	\$380	\$900	\$500
5-20-5510 - TRAINING & DEVELOPMENT	-	\$482	\$122	\$6,627	\$2,250
5-20-5560 - UTILITIES - ELECTRICTY	-	\$359	-	-	-
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	-	\$43	\$399	\$0	\$0
5-20-5780 - INTERPRETER SERVICES	\$1,280	\$3,077	\$475	\$2,000	\$2,000
5-20-5830 - OTHER CONTRACTED SERVICES	\$3,230	\$4,863	-	\$10,000	\$0
5-20-6545 - RENTAL - OTHER	-	\$2,565	\$0	\$0	\$0
5-20-6520 - LEASES - SOFTWARE (SAAS)	-	-	\$372	-	\$500
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	-	\$500	\$0	-	\$0
5-20-5940 - FUEL	-	\$0	\$41	-	\$0
5-20-5970 - MISCELLANEOUS SUPPLIES	\$1,495	-	\$316	\$1,495	\$6,000
<b>MATERIALS &amp; SERVICES TOTAL</b>	<b>\$6,350</b>	<b>\$12,274</b>	<b>\$7,007</b>	<b>\$21,372</b>	<b>\$12,181</b>
<b>PERSONNEL SERVICES</b>					
5-10-1401 - STIPEND	-	-	-	\$0	\$0
5-10-1400 - WAGES & SALARIES	\$49,468	\$53,520	\$59,347	\$60,419	\$62,940
5-10-1420 - OVERTIME	-	-	-	\$0	\$0
5-10-1500 - EMPLOYEE INCENTIVES	-	-	-	\$0	\$0
5-10-1430 - FRINGE BENEFITS	\$18,792	\$27,681	\$28,494	\$28,316	\$30,865
5-10-1440 - PERS	-	-	-	\$0	\$0
5-10-1450 - TAXES	\$3,677	\$3,947	\$4,364	\$4,810	\$5,106
5-10-1460 - UNEMPLOYMENT INS	\$599	\$757	\$939	\$611	\$611
5-10-1470 - WORKERS COMP INS	\$106	\$74	\$87	\$60	\$70
5-10-1480 - RETIREMENT-DB	\$12,404	\$13,600	\$14,718	\$14,818	\$31,583
5-10-1490 - RETIREMENT-DC	-	-	-	\$0	\$0
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$85,047</b>	<b>\$99,577</b>	<b>\$107,950</b>	<b>\$109,034</b>	<b>\$131,175</b>
<b>OPERATING CONTINGENCY</b>					
5-50-9999 - OPERATING CONTINGENCY	-	-	-	\$13,049	\$15,251
<b>OPERATING CONTINGENCY TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$13,049</b>	<b>\$15,251</b>
<b>UNAPPROPRIATED ENDING FUND BALANCE</b>					
5-90-9001 - UNAPPROPRIATED ENDING BAL	-	-	-	\$21,600	\$21,600

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
UNAPPROPRIATED ENDING FUND BALANCE TOTAL	-	-	-	\$21,600	\$21,600
EXPENSES TOTAL	\$91,398	\$111,851	\$114,957	\$165,055	\$180,207



# Special Revenue Fund 222: Willow Creek Wind SIP

## Line Item Detail

### Special Revenue Fund 222: Willow Creek Wind SIP

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>REVENUE</b>					
3-01-0101 - BEG FUND BALANCE	\$45,954	\$46,273	\$1,188	\$0	\$0
3-20-1085 - PMT IN LIEU OF TAX-SIP AGREEMENTS	\$112,663	\$87,210	\$48,251	\$88,250	\$0
3-60-1040 - UNRECONCILED DEPOSITS	-	-	\$0	-	-
3-65-0100 - INTEREST INCOME	\$320	\$915	\$184	\$550	\$0
3-65-0110 - INVESTMENT INCOME	-	-	\$68	-	-
<b>REVENUE TOTAL</b>	<b>\$158,936</b>	<b>\$134,398</b>	<b>\$49,691</b>	<b>\$88,800</b>	<b>\$0</b>
<b>EXPENSES</b>					
<b>SPECIAL PAYMENTS</b>					
5-50-7030 - PASS THRU PAYMENTS -LOCAL GOVT	\$112,663	\$85,580	\$35,582	\$66,250	\$0
<b>SPECIAL PAYMENTS TOTAL</b>	<b>\$112,663</b>	<b>\$85,580</b>	<b>\$35,582</b>	<b>\$66,250</b>	<b>\$0</b>
<b>INTERFUND TRANSFERS</b>					
5-50-8101 - XFR TO GENERAL FUND	-	-	\$14,041	\$22,550	\$0
5-50-8227 - XFR TO CAPITAL IMPROVEMENT PROJ	-	\$47,630	-	\$0	\$0
<b>INTERFUND TRANSFERS TOTAL</b>	<b>-</b>	<b>\$47,630</b>	<b>\$14,041</b>	<b>\$22,550</b>	<b>\$0</b>
<b>EXPENSES TOTAL</b>	<b>\$112,663</b>	<b>\$133,210</b>	<b>\$49,623</b>	<b>\$88,800</b>	<b>\$0</b>





# Special Revenue Fund 223: CAMI Grant

## Line Item Detail

### Special Revenue Fund 223: CAMI Grant

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>REVENUE</b>					
3-01-0101 - BEG FUND BALANCE	\$47,216	\$36,242	\$29,608	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	–	–	–	\$30,000	\$9,088
3-30-4010 - STATE GRANTS	\$21,084	\$22,990	\$30,104	\$29,160	\$41,008
3-65-0100 - INTEREST INCOME	\$258	\$1,094	\$542	\$250	\$250
REVENUE TOTAL	\$68,558	\$60,326	\$60,254	\$59,410	\$50,346
<b>EXPENSES</b>					
<b>MATERIALS &amp; SERVICES</b>					
5-20-5420 - MISCELLANEOUS EXPENSES	–	–	\$150	\$22,490	\$8,164
5-20-5510 - TRAINING & DEVELOPMENT	\$13,301	\$6,133	\$3,108	\$18,036	\$19,973
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$405	\$6,780	\$3,966	\$0	\$0
5-20-5780 - INTERPRETER SERVICES	–	–	\$0	–	\$0
5-20-5850 - INVESTIGATION SERVICES	\$17,709	\$17,709	\$20,709	\$17,709	\$21,209
5-20-6530 - RENTAL - EQUIPMENT	–	–	\$502	–	\$0
5-20-5250 - OFFICE SUPPLIES	\$901	–	–	\$1,175	\$0
5-20-5940 - FUEL	–	\$96	\$540	\$0	\$1,000
MATERIALS & SERVICES TOTAL	\$32,315	\$30,718	\$28,975	\$59,410	\$50,346
EXPENSES TOTAL	\$32,315	\$30,718	\$28,975	\$59,410	\$50,346



# Reserve Fund 224: Weed Equipment Reserve

## Line Item Detail

### Reserve Fund 224: Weed Equipment Reserve

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>REVENUE</b>					
3-01-0101 - BEG FUND BALANCE	\$20,789	\$25,943	\$31,884	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	\$45,865	\$0
3-40-5054 - OTHER CONTRACT SERVICES	-	-	-	-	\$52,300
3-80-7045 - REFUNDS	-	-	\$41	-	\$0
3-65-0100 - INTEREST INCOME	\$154	\$941	\$356	\$400	\$0
3-65-0110 - INVESTMENT INCOME	-	-	\$1,519	-	-
3-90-9101 - XFR FR GENERAL FUND	\$5,000	\$5,000	-	\$0	\$0
3-90-9210 - XFR FR FINLEY BUTTES LICENSE FEE	-	-	\$163,735	\$163,735	\$0
<b>REVENUE TOTAL</b>	<b>\$25,943</b>	<b>\$31,884</b>	<b>\$197,535</b>	<b>\$210,000</b>	<b>\$52,300</b>
<b>EXPENSES</b>					
<b>CAPITAL OUTLAY</b>					
5-40-9060 - EQUIPMENT & FURNISHINGS > \$5K	-	-	-	\$0	\$0
5-40-9120 - VEHICLES	-	-	\$209,766	\$210,000	\$0
<b>CAPITAL OUTLAY TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$209,766</b>	<b>\$210,000</b>	<b>\$0</b>
<b>RESERVE FOR FUTURE EXPENDITURES</b>					
5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	-	-	-	-	\$52,300
<b>RESERVE FOR FUTURE EXPENDITURES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$52,300</b>
<b>EXPENSES TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$209,766</b>	<b>\$210,000</b>	<b>\$52,300</b>



# Reserve Fund 225: MCPT Vehicle Reserve

## Line Item Detail

### Reserve Fund 225: MCPT Vehicle Reserve

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>REVENUE</b>					
3-01-0101 - BEG FUND BALANCE	\$117,635	\$117,705	\$96,473	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	\$133,000	\$100,000
3-30-4010 - STATE GRANTS	-	\$225,396	\$0	-	\$0
3-64-1000 - ASSET SALE PROCEEDS	\$0	-	-	\$0	\$0
3-65-0100 - INTEREST INCOME	\$581	\$5,181	\$3,960	\$2,000	\$2,000
3-65-0110 - INVESTMENT INCOME	-	-	\$1,912	-	-
3-90-1010 - TRANSFER FROM OTHER FUNDS	-	-	-	\$0	\$0
3-90-9216 - XFR FR SPEC TRANSPORTATION FUND	\$208,049	\$279,656	-	\$0	\$0
3-90-9504 - XFR FR 5310	\$0	\$53,838	-	\$0	\$0
<b>REVENUE TOTAL</b>	<b>\$326,264</b>	<b>\$681,776</b>	<b>\$102,345</b>	<b>\$135,000</b>	<b>\$102,000</b>
<b>EXPENSES</b>					
<b>CAPITAL OUTLAY</b>					
5-40-9070 - HEAVY EQUIPMENT > \$5K	-	\$3,576	-	\$0	\$0
5-40-9120 - VEHICLES	\$208,559	\$581,726	-	\$135,000	\$0
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$208,559</b>	<b>\$585,303</b>	<b>-</b>	<b>\$135,000</b>	<b>\$0</b>
<b>RESERVE FOR FUTURE EXPENDITURES</b>					
5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	-	-	-	\$0	\$102,000
<b>RESERVE FOR FUTURE EXPENDITURES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$0</b>	<b>\$102,000</b>
<b>EXPENSES TOTAL</b>	<b>\$208,559</b>	<b>\$585,303</b>	<b>-</b>	<b>\$135,000</b>	<b>\$102,000</b>



## Reserve Fund 226: Fair Roof

Line Item Detail

### Reserve Fund 226: Fair Roof

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>REVENUE</b>					
3-01-0101 - BEG FUND BALANCE	\$24,901	\$27,070	\$29,994	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	\$30,600	\$32,000
3-65-0100 - INTEREST INCOME	\$169	\$923	\$774	\$350	\$350
3-65-0110 - INVESTMENT INCOME	-	-	\$586	-	-
3-90-9214 - XFR FR FAIR	\$2,000	\$2,000	-	\$0	\$0
REVENUE TOTAL	\$27,070	\$29,994	\$31,353	\$30,950	\$32,350
<b>EXPENSES</b>					
CAPITAL OUTLAY					
5-40-9020 - BUILDING IMPROVEMENTS	-	-	-	\$30,950	\$0
CAPITAL OUTLAY TOTAL	-	-	-	\$30,950	\$0
INTERFUND TRANSFERS					
5-50-8236 - XFR TO FAIR IMPROVEMENT FUND	-	-	-	-	\$32,350
INTERFUND TRANSFERS TOTAL	-	-	-	-	\$32,350
EXPENSES TOTAL	-	-	-	\$30,950	\$32,350



# Reserve Fund 227: Capital Improvement Projects (CIP)

## Line Item Detail

### Reserve Fund 227: Capital Improvement Projects (CIP)

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>REVENUE</b>					
3-01-0101 - BEG FUND BALANCE	\$3,374,730	\$2,125,962	\$9,105,158	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	\$9,037,113	\$18,557,219
3-20-1080 - PMT IN LIEU OF TAX	-	-	\$8,237,786	-	\$0
3-30-4010 - STATE GRANTS	-	-	-	-	\$1,896,012
3-65-0100 - INTEREST INCOME	\$16,012	\$196,105	\$387,418	\$100,000	\$600,000
3-65-0110 - INVESTMENT INCOME	-	-	\$290,449	-	-
3-90-9101 - XFR FR GENERAL FUND	\$2,077,348	\$2,408,388	-	\$0	\$6,000,000
3-90-9216 - XFR FR SPEC TRANSPORTATION FUND	-	\$50,000	-	-	-
3-90-9222 - XFR FR WILLOW CREEK WIND FEES	-	\$47,630	-	\$0	\$0
3-90-9241 - XFR FR BUILDING RESERVE FUND	\$500,000	\$500,000	-	\$0	\$0
3-90-9500 - XFR FR ECHO WINDS FEES FUND	-	\$53,785	-	\$0	\$0
3-90-9521 - XFR FR PGE	-	\$63,008	-	\$0	\$0
3-90-9523 - XFR FR WHEATRIDGE WIND FUND	-	\$930,000	\$340,309	\$340,309	\$0
3-90-9524 - XFR FR ORCHARD WIND	-	\$4,850	-	\$0	\$0
3-90-9540 - XFR FR RESILIENCY FUND	-	\$4,000,000	\$951,365	\$951,365	\$0
REVENUE TOTAL	\$5,968,090	\$10,379,729	\$19,312,486	\$10,428,787	\$27,053,231
<b>EXPENSES</b>					
MATERIALS & SERVICES					
5-20-5420 - MISCELLANEOUS EXPENSES	-	-	-	-	\$846,855
5-20-5810 - LEGAL SERVICES	-	-	\$0	\$5,000	-
5-20-5830 - OTHER CONTRACTED SERVICES	-	-	-	-	\$240,000
MATERIALS & SERVICES TOTAL	-	-	\$0	\$5,000	\$1,086,855
CAPITAL OUTLAY					
5-40-9020 - BUILDING IMPROVEMENTS	\$4,140	-	-	\$0	\$0
5-40-9050 - CONSTRUCTION	\$3,276,636	\$704,364	\$257,495	\$4,095,000	\$3,909,500
5-40-9000 - CAPITAL OUTLAY-OTHER	-	-	-	\$0	\$0
CAPITAL OUTLAY TOTAL	\$3,280,776	\$704,364	\$257,495	\$4,095,000	\$3,909,500
DEBT SERVICE					
5-40-9510 - DEBT SERVICE-PRINCIPAL	\$561,352	\$505,586	-	\$0	\$0
5-40-9520 - DEBT SERVICE-INTEREST	-	\$64,620	\$0	-	\$0
DEBT SERVICE TOTAL	\$561,352	\$570,207	\$0	\$0	\$0
INTERFUND TRANSFERS					
5-50-8246 - XFR TO DEBT SERVICE FUND	-	-	\$203,341	\$203,341	\$0
5-50-8202 - XFR TO ROAD FUND	-	-	-	-	\$2,000,000
INTERFUND TRANSFERS TOTAL	-	-	\$203,341	\$203,341	\$2,000,000
RESERVE FOR FUTURE EXPENDITURES					
5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	-	-	-	\$6,125,446	\$20,056,876
RESERVE FOR FUTURE EXPENDITURES TOTAL	-	-	-	\$6,125,446	\$20,056,876
EXPENSES TOTAL	\$3,842,128	\$1,274,571	\$460,836	\$10,428,787	\$27,053,231



# Special Revenue Fund 228: Safety Committee

## Line Item Detail

### Special Revenue Fund 228: Safety Committee

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>REVENUE</b>					
3-01-0101 - BEG FUND BALANCE	\$10,242	\$14,254	\$13,414	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	\$6,000	\$0
3-60-1020 - INSURANCE PROCEEDS	\$12,551	\$5,130	\$28,800	\$28,800	\$28,800
3-65-0100 - INTEREST INCOME	\$120	\$522	\$668	\$200	\$200
3-65-0110 - INVESTMENT INCOME	-	-	\$254	-	-
REVENUE TOTAL	\$22,912	\$19,905	\$43,136	\$35,000	\$29,000
<b>EXPENSES</b>					
<b>MATERIALS &amp; SERVICES</b>					
5-20-5420 - MISCELLANEOUS EXPENSES	-	\$2,117	\$4,183	\$15,000	\$12,000
5-20-6520 - LEASES - SOFTWARE (SAAS)	-	\$990	\$1,797	-	\$1,000
5-20-6100 - BUILDING MAINTENANCE	-	\$1,664	-	-	-
5-20-6030 - SAFETY EQUIPMENT & SUPPLIES	\$8,659	\$1,720	\$16,266	\$20,000	\$16,000
MATERIALS & SERVICES TOTAL	\$8,659	\$6,491	\$22,246	\$35,000	\$29,000
EXPENSES TOTAL	\$8,659	\$6,491	\$22,246	\$35,000	\$29,000



# Special Revenue Fund 229: Bleacher Reserve (Rodeo)

Line Item Detail

Special Revenue Fund 229: Bleacher Reserve (Rodeo)

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>REVENUE</b>					
3-01-0101 - BEG FUND BALANCE	\$25,823	\$25,990	\$21,695	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	\$21,550	\$21,550
3-65-0100 - INTEREST INCOME	\$167	\$704	\$944	\$200	\$200
<b>REVENUE TOTAL</b>	<b>\$25,990</b>	<b>\$26,695</b>	<b>\$22,639</b>	<b>\$21,750</b>	<b>\$21,750</b>
<b>EXPENSES</b>					
<b>CAPITAL OUTLAY</b>					
5-40-9000 - CAPITAL OUTLAY-OTHER	-	\$0	-	\$21,750	\$0
<b>CAPITAL OUTLAY TOTAL</b>	<b>-</b>	<b>\$0</b>	<b>-</b>	<b>\$21,750</b>	<b>\$0</b>
<b>SPECIAL PAYMENTS</b>					
5-50-7020 - PASS THRU PAYMENTS - OTHER	-	\$5,000	-	-	-
<b>SPECIAL PAYMENTS TOTAL</b>	<b>-</b>	<b>\$5,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>RESERVE FOR FUTURE EXPENDITURES</b>					
5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	-	-	-	-	\$21,750
<b>RESERVE FOR FUTURE EXPENDITURES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$21,750</b>
<b>EXPENSES TOTAL</b>	<b>-</b>	<b>\$5,000</b>	<b>-</b>	<b>\$21,750</b>	<b>\$21,750</b>



## Special Revenue Fund 230: Rodeo

Line Item Detail

### Special Revenue Fund 230: Rodeo

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>REVENUE</b>					
3-01-0101 - BEG FUND BALANCE	\$10,000	–	–	\$0	\$0
3-90-9219 - XFR FR VIDEO LOTTERY ECON DEV	\$10,000	\$12,500	–	\$0	\$0
<b>REVENUE TOTAL</b>	<b>\$20,000</b>	<b>\$12,500</b>	<b>–</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENSES</b>					
<b>MATERIALS &amp; SERVICES</b>					
5-20-5830 - OTHER CONTRACTED SERVICES	\$20,000	\$12,500	–	\$0	\$0
<b>MATERIALS &amp; SERVICES TOTAL</b>	<b>\$20,000</b>	<b>\$12,500</b>	<b>–</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENSES TOTAL</b>	<b>\$20,000</b>	<b>\$12,500</b>	<b>–</b>	<b>\$0</b>	<b>\$0</b>





# Special Revenue Fund 231: Justice Court Bails/Fines

Line Item Detail

Special Revenue Fund 231: Justice Court Bails/Fines

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>REVENUE</b>					
3-01-0101 - BEG FUND BALANCE	\$19,324	\$18,503	\$20,014	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	\$40,000	\$20,000
3-50-1000 - FINES	\$383,713	\$274,540	\$312,969	\$500,000	\$300,000
3-80-7045 - REFUNDS	-	-	-\$65	-	\$0
<b>REVENUE TOTAL</b>	<b>\$403,037</b>	<b>\$293,043</b>	<b>\$332,918</b>	<b>\$540,000</b>	<b>\$320,000</b>
<b>EXPENSES</b>					
<b>MATERIALS &amp; SERVICES</b>					
5-20-5480 - REFUNDS	-	\$5,864	\$1,407	\$1,500	\$0
<b>MATERIALS &amp; SERVICES TOTAL</b>	<b>-</b>	<b>\$5,864</b>	<b>\$1,407</b>	<b>\$1,500</b>	<b>\$0</b>
<b>SPECIAL PAYMENTS</b>					
5-50-7010 - PASS THRU PAYMENTS - STATE	\$111,800	\$62,849	\$98,108	\$236,500	\$97,000
5-50-7020 - PASS THRU PAYMENTS - OTHER	\$272,734	\$204,315	\$214,034	\$302,000	\$223,000
<b>SPECIAL PAYMENTS TOTAL</b>	<b>\$384,534</b>	<b>\$267,165</b>	<b>\$312,142</b>	<b>\$538,500</b>	<b>\$320,000</b>
<b>EXPENSES TOTAL</b>	<b>\$384,534</b>	<b>\$273,029</b>	<b>\$313,549</b>	<b>\$540,000</b>	<b>\$320,000</b>



# Special Revenue Fund 233: Clerk's Records

## Line Item Detail

### Special Revenue Fund 233: Clerk's Records

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>REVENUE</b>					
3-01-0101 - BEG FUND BALANCE	\$21,778	\$23,483	\$25,798	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	\$24,000	\$24,000
3-40-5015 - COPIES/PRINTING/FAX FEES	\$2,143	\$975	\$8	\$1,000	\$1,000
3-40-5051 - CLERKS FEES	-	\$542	\$1,376	\$500	\$500
3-65-0100 - INTEREST INCOME	\$146	\$799	\$672	\$200	\$200
3-65-0110 - INVESTMENT INCOME	-	-	\$502	-	-
<b>REVENUE TOTAL</b>	<b>\$24,067</b>	<b>\$25,798</b>	<b>\$28,356</b>	<b>\$25,700</b>	<b>\$25,700</b>
<b>EXPENSES</b>					
<b>MATERIALS &amp; SERVICES</b>					
5-20-5260 - ADVERTISING/MARKETING	-	-	-	\$0	\$0
5-20-5290 - BOOK PURCHASES	-	-	-	\$0	\$0
5-20-5310 - DUES & MEMBERSHIPS	-	-	-	\$0	\$0
5-20-5410 - LEGAL NOTICES	-	-	-	\$0	\$0
5-20-5420 - MISCELLANEOUS EXPENSES	\$584	-	-	\$20,700	\$20,700
5-20-5430 - POSTAGE/SHIPPING	-	-	-	\$0	\$0
5-20-5440 - PRINTING & COPIES	-	-	-	\$0	\$0
5-20-5480 - REFUNDS	-	-	-	\$0	\$0
5-20-5510 - TRAINING & DEVELOPMENT	-	-	-	\$0	\$0
5-20-5520 - TRANSPORTATION - MILEAGE	-	-	-	\$0	\$0
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	-	-	-	\$0	\$0
5-20-5810 - LEGAL SERVICES	-	-	-	\$0	\$0
5-20-5830 - OTHER CONTRACTED SERVICES	-	-	-	\$0	\$0
5-20-5860 - SOFTWARE MAINTENANCE	-	-	-	\$0	\$0
5-20-6520 - LEASES - SOFTWARE (SAAS)	-	-	-	\$0	\$0
5-20-6530 - RENTAL - EQUIPMENT	-	-	-	\$0	\$0
5-20-6110 - COMPUTER HARDWARE/OFFICE EQUIP MAINT	-	-	-	\$5,000	\$5,000
5-20-5250 - OFFICE SUPPLIES	-	-	\$454	\$0	\$0
5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	-	-	-	\$0	\$0
<b>MATERIALS &amp; SERVICES TOTAL</b>	<b>\$584</b>	<b>-</b>	<b>\$454</b>	<b>\$25,700</b>	<b>\$25,700</b>
<b>EXPENSES TOTAL</b>	<b>\$584</b>	<b>-</b>	<b>\$454</b>	<b>\$25,700</b>	<b>\$25,700</b>



# Special Revenue Fund 234: DUI Impact

## Line Item Detail

### Special Revenue Fund 234: DUI Impact

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>REVENUE</b>					
3-01-0101 - BEG FUND BALANCE	\$29,651	\$29,843	\$30,821	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	\$29,890	\$31,500
3-40-5053 - COURT ORDERED FEES	-	-	\$700	-	-
3-65-0100 - INTEREST INCOME	\$192	\$977	\$795	\$400	\$400
3-65-0110 - INVESTMENT INCOME	-	-	\$602	-	-
<b>REVENUE TOTAL</b>	<b>\$29,843</b>	<b>\$30,821</b>	<b>\$32,917</b>	<b>\$30,290</b>	<b>\$31,900</b>
<b>EXPENSES</b>					
<b>MATERIALS &amp; SERVICES</b>					
5-20-5420 - MISCELLANEOUS EXPENSES	-	-	\$200	\$500	\$2,110
5-20-5440 - PRINTING & COPIES	-	-	-	\$300	\$300
5-20-5500 - TELEPHONE & INTERNET	-	-	-	\$1,727	\$1,727
5-20-5520 - TRANSPORTATION - MILEAGE	-	-	-	\$500	\$500
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	-	-	\$38	\$3,000	\$3,000
5-20-5780 - INTERPRETER SERVICES	-	-	\$200	\$500	\$500
5-20-5250 - OFFICE SUPPLIES	-	-	\$107	\$23,763	\$23,763
<b>MATERIALS &amp; SERVICES TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$544</b>	<b>\$30,290</b>	<b>\$31,900</b>
<b>EXPENSES TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$544</b>	<b>\$30,290</b>	<b>\$31,900</b>



## Reserve Fund 236: Fair CIP

### Line Item Detail

#### Reserve Fund 236: Fair CIP

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>REVENUE</b>					
3-01-0101 - BEG FUND BALANCE	\$21,200	\$26,357	\$1,061,793	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	\$1,030,000	\$1,125,000
3-30-4010 - STATE GRANTS	-	\$1,000,000	\$55,555	\$0	\$221,445
3-65-0100 - INTEREST INCOME	\$157	\$30,436	\$28,286	\$20,000	\$20,000
3-65-0110 - INVESTMENT INCOME	-	-	\$21,808	-	-
3-90-9214 - XFR FR FAIR	\$5,000	\$5,000	-	\$0	\$0
3-90-9226 - XFR FR FAIR ROOF RESERVE	-	-	-	-	\$32,350
REVENUE TOTAL	\$26,357	\$1,061,793	\$1,167,442	\$1,050,000	\$1,398,795
<b>EXPENSES</b>					
CAPITAL OUTLAY					
5-40-9020 - BUILDING IMPROVEMENTS	-	-	\$14,400	\$1,050,000	\$0
5-40-9050 - CONSTRUCTION	-	-	-	\$0	\$1,277,000
5-40-9000 - CAPITAL OUTLAY-OTHER	-	-	-	-	\$89,445
CAPITAL OUTLAY TOTAL	-	-	\$14,400	\$1,050,000	\$1,366,445
RESERVE FOR FUTURE EXPENDITURES					
5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	-	-	-	-	\$32,350
RESERVE FOR FUTURE EXPENDITURES TOTAL	-	-	-	-	\$32,350
EXPENSES TOTAL	-	-	\$14,400	\$1,050,000	\$1,398,795



# Special Revenue Fund 237: Building Permit

## Line Item Detail

### Special Revenue Fund 237: Building Permit

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>REVENUE</b>					
3-01-0101 - BEG FUND BALANCE	\$1,096,729	\$1,368,188	\$2,354,204	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	\$2,300,000	\$3,300,000
3-40-1040 - BUILDING PERMITS	\$313,612	\$971,136	\$1,692,230	\$250,000	\$500,000
3-65-0100 - INTEREST INCOME	\$7,935	\$65,041	\$70,124	\$25,000	\$65,000
3-65-0110 - INVESTMENT INCOME	-	-	\$46,322	-	-
<b>REVENUE TOTAL</b>	<b>\$1,418,277</b>	<b>\$2,404,364</b>	<b>\$4,162,881</b>	<b>\$2,575,000</b>	<b>\$3,865,000</b>
<b>EXPENSES</b>					
<b>MATERIALS &amp; SERVICES</b>					
5-20-5830 - OTHER CONTRACTED SERVICES	\$89	-	-	\$0	\$0
5-20-5250 - OFFICE SUPPLIES	-	-	-	\$2,000	\$0
<b>MATERIALS &amp; SERVICES TOTAL</b>	<b>\$89</b>	<b>-</b>	<b>-</b>	<b>\$2,000</b>	<b>\$0</b>
<b>PERSONNEL SERVICES</b>					
5-10-1401 - STIPEND	-	-	-	\$0	\$0
5-10-1400 - WAGES & SALARIES	-	-	\$16,782	\$22,920	\$0
5-10-1420 - OVERTIME	-	-	-	\$0	\$0
5-10-1500 - EMPLOYEE INCENTIVES	-	-	-	\$0	\$0
5-10-1430 - FRINGE BENEFITS	-	-	\$3,194	\$6,260	\$0
5-10-1440 - PERS	-	-	-	\$0	\$0
5-10-1450 - TAXES	-	-	\$1,259	\$1,853	\$0
5-10-1460 - UNEMPLOYMENT INS	-	-	\$173	\$183	\$0
5-10-1470 - WORKERS COMP INS	-	-	\$4	\$23	\$0
5-10-1480 - RETIREMENT-DB	-	-	\$1,131	\$2,617	\$0
5-10-1490 - RETIREMENT-DC	-	\$160	\$792	\$1,122	\$0
<b>PERSONNEL SERVICES TOTAL</b>	<b>-</b>	<b>\$160</b>	<b>\$23,337</b>	<b>\$34,978</b>	<b>\$0</b>
<b>INTERFUND TRANSFERS</b>					
5-50-8101 - XFR TO GENERAL FUND	\$50,000	\$50,000	-	\$0	\$68,300
<b>INTERFUND TRANSFERS TOTAL</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>-</b>	<b>\$0</b>	<b>\$68,300</b>
<b>RESERVE FOR FUTURE EXPENDITURES</b>					
5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	-	-	-	-	\$3,796,700
<b>RESERVE FOR FUTURE EXPENDITURES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$3,796,700</b>
<b>UNAPPROPRIATED ENDING FUND BALANCE</b>					
5-90-9001 - UNAPPROPRIATED ENDING BAL	-	-	-	\$2,538,022	\$0
<b>UNAPPROPRIATED ENDING FUND BALANCE TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$2,538,022</b>	<b>\$0</b>
<b>EXPENSES TOTAL</b>	<b>\$50,089</b>	<b>\$50,160</b>	<b>\$23,337</b>	<b>\$2,575,000</b>	<b>\$3,865,000</b>



# Special Revenue Fund 238: County Parks

## Line Item Detail

### Special Revenue Fund 238: County Parks

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>REVENUE</b>					
3-01-0101 - BEG FUND BALANCE	\$219,090	\$555,447	\$659,951	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	\$495,000	\$467,184
3-30-4010 - STATE GRANTS	\$581,685	\$437,189	\$495,667	\$495,500	\$491,733
3-30-4020 - LOCAL GRANTS	\$0	-	-	\$0	\$0
3-20-1120 - RV TAX	\$159,335	\$143,656	\$141,311	\$152,000	\$152,000
3-40-5002 - ATV WASH DOWN FEES	\$1,132	\$633	\$495	\$300	\$500
3-40-5003 - CABIN RENTAL FEES	\$42,297	\$46,720	\$44,643	\$26,500	\$34,500
3-40-5004 - CAMPING FEES	\$183,871	\$186,166	\$193,582	\$110,900	\$158,900
3-40-5005 - CONCESSIONS	\$11,043	\$11,998	\$9,423	\$8,200	\$9,900
3-40-5006 - FACILITY RENTAL	\$7,452	\$2,737	\$2,162	\$2,500	\$2,500
3-40-5007 - GRAZING LEASES	\$8,680	\$11,680	\$11,680	\$11,680	\$11,680
3-40-5008 - RESERVATION FEE	\$0	\$54	-	\$0	\$0
3-40-5009 - RV DUMP FEES	\$3,250	\$3,600	\$3,725	\$1,900	\$2,700
3-40-5010 - SHOWER FEES	\$169	\$50	-	\$0	\$0
3-40-5011 - SALES	\$12,274	\$11,568	\$13,437	\$6,850	\$7,900
3-40-5064 - SALES-RESTAURANT	\$3,745	\$6,697	\$3,996	\$8,000	\$6,000
3-40-5000 - ATV LICENSE FEES	-	-	\$60	-	\$0
3-40-5001 - ATV PERMIT FEES	\$4,062	\$4,610	\$3,696	\$2,000	\$4,000
3-60-1040 - UNRECONCILED DEPOSITS	-	\$0	\$0	-	-
3-60-1050 - MISC REVENUE	\$8,177	\$9,119	\$10,647	\$6,300	\$8,100
3-64-1000 - ASSET SALE PROCEEDS	-	\$46	\$8,950	-	-
3-80-7075 - REIMBURSEMENTS	-	\$35	\$215	-	\$0
3-65-0100 - INTEREST INCOME	\$2,899	\$17,361	\$11,219	\$6,500	\$6,500
3-65-0110 - INVESTMENT INCOME	-	-	\$11,047	-	-
3-90-9101 - XFR FR GENERAL FUND	-	-	-	\$0	\$0
3-90-9500 - XFR FR ECHO WINDS FEES FUND	-	-	-	-	\$71,031
<b>REVENUE TOTAL</b>	<b>\$1,249,160</b>	<b>\$1,449,365</b>	<b>\$1,625,905</b>	<b>\$1,334,130</b>	<b>\$1,435,128</b>
<b>EXPENSES</b>					
<b>MATERIALS &amp; SERVICES</b>					
5-20-5260 - ADVERTISING/MARKETING	\$7,132	\$13,439	\$8,787	\$9,500	\$12,700
5-20-5280 - BANKING & MERCHANT FEES	\$12,878	\$13,376	\$9,589	\$13,130	\$13,160
5-20-5310 - DUES & MEMBERSHIPS	-	\$100	\$625	\$0	\$400
5-20-5330 - FEES - PERMITS/LICENSES	-	\$972	\$3,148	-	\$0
5-20-5370 - INSURANCE - LIABILITY	\$12,589	\$14,315	\$2,234	\$4,190	\$2,403
5-20-5380 - INSURANCE-PROPERTY	-	-	\$10,051	\$11,370	\$15,607
5-20-5390 - INSURANCE - VEHICLE	-	\$1,357	\$9,031	\$6,330	\$9,578
5-20-5480 - REFUNDS	\$1,655	\$1,861	\$1,788	\$1,150	\$1,400
5-20-5500 - TELEPHONE & INTERNET	\$9,950	\$13,154	\$10,341	\$10,500	\$9,700
5-20-5560 - UTILITIES - ELECTRICTY	\$28,258	\$28,796	\$27,358	\$27,830	\$31,170
5-20-5570 - UTILITIES - GAS	\$20,661	\$21,982	\$18,182	\$17,500	\$20,500
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	-	\$73	-	\$2,500	\$1,500
5-20-5590 - UTILITIES - WATER/SEWER	-	\$475	-	-	-
5-20-5610 - GARBAGE/WASTE DISPOSAL	\$10,797	\$11,913	\$4,855	\$15,580	\$18,280
5-20-5620 - LANDFILL FEES	-	\$195	\$495	-	\$0
5-20-5630 - PROPERTY TAXES	\$3,457	\$3,562	\$3,410	\$4,500	\$4,000
5-20-5760 - CONTRACT EMPLOYEES	\$27,250	\$23,575	-	\$37,300	\$0

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
5-20-5770 - SURVEYOR SERVICES	–	–	–	\$500	\$500
5-20-5790 - JANITORIAL SERVICES	–	\$15	–	–	–
5-20-5800 - LAB SERVICES	–	\$336	\$462	–	\$0
5-20-5820 - MARKETING SERVICES	–	\$396	–	–	–
5-20-5830 - OTHER CONTRACTED SERVICES	\$48,960	\$63,691	\$92,809	\$73,830	\$104,130
5-20-6520 - LEASES - SOFTWARE (SAAS)	\$1,065	\$910	\$9,531	\$2,000	\$9,345
5-20-6530 - RENTAL - EQUIPMENT	\$1,895	\$3,728	\$12,665	\$11,600	\$13,700
5-20-6100 - BUILDING MAINTENANCE	\$13,459	\$27,815	\$13,024	\$16,500	\$16,500
5-20-6110 - COMPUTER HARDWARE/OFFICE EQUIP MAINT	–	–	\$185	–	–
5-20-6130 - GROUNDS MAINTENANCE	\$4,778	\$7,277	\$13,845	\$14,300	\$14,300
5-20-6140 - MISCELLANEOUS REPAIR & MAINT	–	\$40	\$2,553	–	\$0
5-20-6150 - PARK MAINTENANCE	–	\$6,070	\$1,009	\$7,000	\$8,500
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	\$19,957	\$34,509	\$18,459	\$22,500	\$22,500
5-20-5250 - OFFICE SUPPLIES	\$2,295	\$3,501	\$1,555	\$3,000	\$3,000
5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	–	\$68	–	–	–
5-20-5930 - EQUIPMENT < \$5K	–	–	\$890	–	–
5-20-5940 - FUEL	\$24,350	\$23,406	\$22,870	\$22,150	\$24,150
5-20-5950 - HOSPITALITY EVENT SUPPLIES	–	\$138	\$1,415	–	–
5-20-5960 - JANITORIAL SUPPLIES	\$3,941	\$5,467	\$5,648	\$5,200	\$5,700
5-20-5970 - MISCELLANEOUS SUPPLIES	\$11,317	\$4,570	\$478	\$4,000	\$4,000
5-20-5975 - COST OF GOODS SOLD	\$9,309	\$6,984	\$7,640	\$10,150	\$10,550
5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	–	–	\$37	–	\$0
5-20-6020 - SHOP SUPPLIES	–	\$117	\$1,709	\$0	\$2,000
5-20-6040 - SIGNAGE	–	\$135	–	\$100	\$100
5-20-6050 - SMALL TOOLS & EQUIPMENT < \$5K	\$6,924	\$6,001	\$9,628	\$12,000	\$10,000
MATERIALS & SERVICES TOTAL	\$282,876	\$344,318	\$326,307	\$366,210	\$389,373
PERSONNEL SERVICES					
5-10-1401 - STIPEND	–	–	–	\$0	\$0
5-10-1400 - WAGES & SALARIES	\$164,422	\$165,686	\$267,721	\$351,917	\$373,458
5-10-1410 - TEMP WORKERS WAGES & SALARIES	\$65,519	\$67,950	\$60,339	\$0	\$0
5-10-1420 - OVERTIME	–	\$3,631	\$2,717	\$1,998	\$4,995
5-10-1500 - EMPLOYEE INCENTIVES	–	–	–	\$0	\$0
5-10-1430 - FRINGE BENEFITS	\$48,948	\$48,246	\$88,464	\$108,973	\$156,846
5-10-1440 - PERS	–	–	–	\$0	\$12,866
5-10-1450 - TAXES	\$17,343	\$17,439	\$24,628	\$28,607	\$30,703
5-10-1460 - UNEMPLOYMENT INS	\$2,678	\$2,996	\$4,751	\$3,647	\$3,798
5-10-1470 - WORKERS COMP INS	\$10,781	\$7,179	\$6,115	\$12,400	\$12,927
5-10-1480 - RETIREMENT-DB	\$18,205	\$19,450	\$28,562	\$48,293	\$62,075
5-10-1490 - RETIREMENT-DC	–	–	\$2,832	\$7,026	\$10,670
PERSONNEL SERVICES TOTAL	\$327,896	\$332,577	\$486,130	\$562,861	\$668,338
CAPITAL OUTLAY					
5-40-9060 - EQUIPMENT & FURNISHINGS > \$5K	\$89,522	\$17,127	\$23,799	\$36,000	\$23,000
5-40-9120 - VEHICLES	–	\$77,227	\$78,441	\$70,000	\$42,000
5-40-9020 - BUILDING IMPROVEMENTS	–	\$10,644	–	\$0	\$0
5-40-9050 - CONSTRUCTION	–	–	–	–	\$15,000
CAPITAL OUTLAY TOTAL	\$89,522	\$104,999	\$102,240	\$106,000	\$80,000
SPECIAL PAYMENTS					
5-50-7010 - PASS THRU PAYMENTS - STATE	\$7,011	\$7,520	\$7,892	\$6,790	\$8,090
SPECIAL PAYMENTS TOTAL	\$7,011	\$7,520	\$7,892	\$6,790	\$8,090
OPERATING CONTINGENCY					
5-50-9999 - OPERATING CONTINGENCY	–	–	–	\$183,396	\$96,327
OPERATING CONTINGENCY TOTAL	–	–	–	\$183,396	\$96,327
UNAPPROPRIATED ENDING FUND BALANCE					
5-90-9001 - UNAPPROPRIATED ENDING BAL	–	–	–	\$108,873	\$193,000
UNAPPROPRIATED ENDING FUND BALANCE TOTAL	–	–	–	\$108,873	\$193,000
EXPENSES TOTAL	\$707,304	\$789,414	\$922,569	\$1,334,130	\$1,435,128



## Special Revenue Fund 240: Equity

### Line Item Detail

#### Special Revenue Fund 240: Equity

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>REVENUE</b>					
3-01-0101 - BEG FUND BALANCE	\$620,293	\$620,835	\$628,639	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	\$680,000	\$630,000
3-60-1040 - UNRECONCILED DEPOSITS	-	-	\$0	-	-
3-65-0100 - INTEREST INCOME	\$9,501	\$8,795	\$13,095	\$0	\$5,000
3-65-0110 - INVESTMENT INCOME	-	-	\$6,354	-	-
3-64-1060 - LOAN-REPAYMENT PRINCIPAL	-	-	-	\$0	\$0
3-64-1070 - LOAN-REPAYMENT INTEREST	-	\$6,339	\$0	\$9,000	\$8,000
REVENUE TOTAL	<b>\$629,794</b>	<b>\$635,969</b>	<b>\$648,088</b>	<b>\$689,000</b>	<b>\$643,000</b>
<b>EXPENSES</b>					
MATERIALS & SERVICES					
5-20-5320 - FEES - OTHER	\$2,000	\$7,369	\$8,603	\$4,000	\$13,000
5-20-5420 - MISCELLANEOUS EXPENSES	\$6,959	-\$39	\$0	\$7,000	\$0
MATERIALS & SERVICES TOTAL	<b>\$8,959</b>	<b>\$7,330</b>	<b>\$8,603</b>	<b>\$11,000</b>	<b>\$13,000</b>
UNAPPROPRIATED ENDING FUND BALANCE					
5-90-9001 - UNAPPROPRIATED ENDING BAL	-	-	-	\$678,000	\$630,000
UNAPPROPRIATED ENDING FUND BALANCE TOTAL	-	-	-	<b>\$678,000</b>	<b>\$630,000</b>
EXPENSES TOTAL	<b>\$8,959</b>	<b>\$7,330</b>	<b>\$8,603</b>	<b>\$689,000</b>	<b>\$643,000</b>





## Reserve Fund 241: Facilities

### Line Item Detail

#### Reserve Fund 241: Facilities

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>REVENUE</b>					
3-01-0101 - BEG FUND BALANCE	\$1,099,394	\$844,926	\$571,007	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	\$570,000	\$385,000
3-65-0100 - INTEREST INCOME	\$5,671	\$21,486	\$12,411	\$8,000	\$18,000
3-65-0110 - INVESTMENT INCOME	-	-	\$7,871	-	-
3-90-9101 - XFR FR GENERAL FUND	\$50,000	\$50,000	-	\$0	\$277,000
3-90-9501 - XFR FR SHEPHERDS FLAT FEES	\$189,861	\$154,596	-	\$0	\$0
<b>REVENUE TOTAL</b>	<b>\$1,344,926</b>	<b>\$1,071,007</b>	<b>\$591,289</b>	<b>\$578,000</b>	<b>\$680,000</b>
<b>EXPENSES</b>					
<b>MATERIALS &amp; SERVICES</b>					
5-20-6140 - MISCELLANEOUS REPAIR & MAINT	-	-	-	-	\$100,000
5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	-	-	-	-	\$75,000
<b>MATERIALS &amp; SERVICES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$175,000</b>
<b>CAPITAL OUTLAY</b>					
5-40-9060 - EQUIPMENT & FURNISHINGS > \$5K	-	-	-	-	\$75,000
5-40-9020 - BUILDING IMPROVEMENTS	-	-	-	\$0	\$30,000
5-40-9050 - CONSTRUCTION	-	-	\$195,000	\$500,000	\$0
5-40-9000 - CAPITAL OUTLAY-OTHER	-	-	-	-	\$100,000
<b>CAPITAL OUTLAY TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$195,000</b>	<b>\$500,000</b>	<b>\$205,000</b>
<b>INTERFUND TRANSFERS</b>					
5-50-8227 - XFR TO CAPITAL IMPROVEMENT PROJ	\$500,000	\$500,000	-	\$0	\$0
<b>INTERFUND TRANSFERS TOTAL</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>-</b>	<b>\$0</b>	<b>\$0</b>
<b>RESERVE FOR FUTURE EXPENDITURES</b>					
5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	-	-	-	\$78,000	\$300,000
<b>RESERVE FOR FUTURE EXPENDITURES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$78,000</b>	<b>\$300,000</b>
<b>EXPENSES TOTAL</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$195,000</b>	<b>\$578,000</b>	<b>\$680,000</b>



# Special Revenue Fund 243: Liquor Control

Line Item Detail

## Special Revenue Fund 243: Liquor Control

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>REVENUE</b>					
3-01-0101 - BEG FUND BALANCE	\$874	\$879	\$908	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	\$905	\$930
3-65-0100 - INTEREST INCOME	\$6	\$29	\$23	\$15	\$20
3-65-0110 - INVESTMENT INCOME	-	-	\$18	-	-
REVENUE TOTAL	\$879	\$908	\$949	\$920	\$950
<b>EXPENSES</b>					
MATERIALS & SERVICES					
5-20-5420 - MISCELLANEOUS EXPENSES	-	-	-	\$920	\$950
MATERIALS & SERVICES TOTAL	-	-	-	\$920	\$950
EXPENSES TOTAL	-	-	-	\$920	\$950



# Special Revenue Fund 245: Water Planning

## Line Item Detail

### Special Revenue Fund 245: Water Planning

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>REVENUE</b>					
3-01-0101 - BEG FUND BALANCE	\$258	\$258	\$10,258	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	\$258	\$0
3-30-4000 - FEDERAL GRANTS	-	-	\$42,255	\$850,000	\$1,124,000
3-80-7075 - REIMBURSEMENTS	-	-	-	\$250,000	\$0
3-65-0100 - INTEREST INCOME	-	-	\$101	-	-
3-65-0110 - INVESTMENT INCOME	-	-	\$1,359	-	-
3-90-9101 - XFR FR GENERAL FUND	-	\$16,000	-	\$0	\$66,000
3-90-9540 - XFR FR RESILIENCY FUND	-	-	\$70,000	\$70,000	\$0
<b>REVENUE TOTAL</b>	<b>\$258</b>	<b>\$16,258</b>	<b>\$123,973</b>	<b>\$1,170,258</b>	<b>\$1,190,000</b>
<b>EXPENSES</b>					
<b>MATERIALS &amp; SERVICES</b>					
5-20-5310 - DUES & MEMBERSHIPS	-	\$6,000	\$6,000	\$6,000	\$6,000
5-20-5720 - ARCHITECTUAL & ENGINEERING SER	-	-	-	-	\$50,000
5-20-5740 - CONSULTING SERVICES	-	-	\$76,851	\$80,000	\$10,000
5-20-5830 - OTHER CONTRACTED SERVICES	-	-	\$83,924	\$500,000	\$1,000,000
5-20-5970 - MISCELLANEOUS SUPPLIES	-	-	-	\$10,258	\$0
<b>MATERIALS &amp; SERVICES TOTAL</b>	<b>-</b>	<b>\$6,000</b>	<b>\$166,775</b>	<b>\$596,258</b>	<b>\$1,066,000</b>
<b>SPECIAL PAYMENTS</b>					
5-50-7060 - GRANTS-LOCAL GOVT	-	-	-	-	\$124,000
<b>SPECIAL PAYMENTS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$124,000</b>
<b>RESERVE FOR FUTURE EXPENDITURES</b>					
5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	-	-	-	\$260,000	\$0
<b>RESERVE FOR FUTURE EXPENDITURES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$260,000</b>	<b>\$0</b>
<b>UNAPPROPRIATED ENDING FUND BALANCE</b>					
5-90-9001 - UNAPPROPRIATED ENDING BAL	-	-	-	\$314,000	\$0
<b>UNAPPROPRIATED ENDING FUND BALANCE TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$314,000</b>	<b>\$0</b>
<b>EXPENSES TOTAL</b>	<b>-</b>	<b>\$6,000</b>	<b>\$166,775</b>	<b>\$1,170,258</b>	<b>\$1,190,000</b>



## Debt Service Fund 246: Debt Service

### Line Item Detail

#### Debt Service Fund 246: Debt Service

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>REVENUE</b>					
3-01-0101 - BEG FUND BALANCE	-	-	-	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	\$0	\$588,000
3-65-0100 - INTEREST INCOME	-	-	\$2,647	-	\$0
3-65-0110 - INVESTMENT INCOME	-	-	\$22,731	-	-
3-90-9101 - XFR FR GENERAL FUND	-	-	\$970,842	\$970,842	\$2,568,467
3-90-9227 - XFR FR CAPITAL IMPROVEMENT PROJ	-	-	\$203,341	\$203,341	\$0
<b>REVENUE TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$1,199,561</b>	<b>\$1,174,183</b>	<b>\$3,156,467</b>
<b>EXPENSES</b>					
<b>DEBT SERVICE</b>					
5-40-9510 - DEBT SERVICE-PRINCIPAL	-	-	\$465,000	\$465,000	\$475,000
5-40-9520 - DEBT SERVICE-INTEREST	-	-	\$121,183	\$121,184	\$108,608
<b>DEBT SERVICE TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$586,183</b>	<b>\$586,184</b>	<b>\$583,608</b>
<b>RESERVE FOR FUTURE EXPENDITURES</b>					
5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	-	-	-	\$587,999	\$2,572,859
<b>RESERVE FOR FUTURE EXPENDITURES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$587,999</b>	<b>\$2,572,859</b>
<b>EXPENSES TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$586,183</b>	<b>\$1,174,183</b>	<b>\$3,156,467</b>



# Special Revenue Fund 247: Election Modernization

## Line Item Detail

### Special Revenue Fund 247: Election Modernization Fund

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>REVENUE</b>					
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	-	\$19,660
3-65-0100 - INTEREST INCOME	-	-	\$67	-	-
3-65-0110 - INVESTMENT INCOME	-	-	\$381	-	-
3-90-9101 - XFR FR GENERAL FUND	-	-	\$19,660	\$19,660	\$0
REVENUE TOTAL	-	-	\$20,108	\$19,660	\$19,660
<b>EXPENSES</b>					
MATERIALS & SERVICES					
5-20-5420 - MISCELLANEOUS EXPENSES	-	-	-	\$19,660	\$19,660
MATERIALS & SERVICES TOTAL	-	-	-	\$19,660	\$19,660
EXPENSES TOTAL	-	-	-	\$19,660	\$19,660



# Special Revenue Fund 248: Opioid Abatement

Line Item Detail

## Special Revenue Fund 248: Opioid Abatement

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>REVENUE</b>					
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	-	\$0
3-60-1050 - MISC REVENUE	-	-	-	-	\$0
3-65-0110 - INVESTMENT INCOME	-	-	\$0	-	-
3-90-9101 - XFR FR GENERAL FUND	-	-	-	-	\$75,000
REVENUE TOTAL	-	-	\$0	-	\$75,000
<b>EXPENSES</b>					
MATERIALS & SERVICES					
5-20-5420 - MISCELLANEOUS EXPENSES	-	-	-	-	\$75,000
MATERIALS & SERVICES TOTAL	-	-	-	-	\$75,000
EXPENSES TOTAL	-	-	-	-	\$75,000



# Special Revenue Fund 249: Mediation & Conciliation

Line Item Detail

## Special Revenue Fund 249: Mediation & Conciliation

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>REVENUE</b>					
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	-	\$0
3-20-1070 - OTHER SHARED REVENUES	-	-	-	-	\$0
3-65-0110 - INVESTMENT INCOME	-	-	\$0	-	-
3-90-9101 - XFR FR GENERAL FUND	-	-	-	-	\$145,180
<b>REVENUE TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$0</b>	<b>-</b>	<b>\$145,180</b>
<b>EXPENSES</b>					
<b>MATERIALS &amp; SERVICES</b>					
5-20-5420 - MISCELLANEOUS EXPENSES	-	-	-	-	\$145,180
<b>MATERIALS &amp; SERVICES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$145,180</b>
<b>EXPENSES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$145,180</b>



# Special Revenue Fund 321: Forest Service Title III

## Line Item Detail

### Special Revenue Fund 321: Forest Service Title III

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>REVENUE</b>					
3-01-0101 - BEG FUND BALANCE	\$81,820	\$86,602	\$95,480	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	\$95,000	\$20,000
3-20-1030 - FEDERAL FOREST FEES	-	\$5,992	-	-	-
3-20-1105 - FEDERAL SHARED REV - OTHER	\$4,244	-	\$5,453	\$5,608	\$5,608
3-65-0100 - INTEREST INCOME	\$538	\$2,886	\$2,483	\$1,000	\$0
<b>REVENUE TOTAL</b>	<b>\$86,602</b>	<b>\$95,480</b>	<b>\$103,416</b>	<b>\$101,608</b>	<b>\$25,608</b>
<b>EXPENSES</b>					
<b>MATERIALS &amp; SERVICES</b>					
5-20-5420 - MISCELLANEOUS EXPENSES	-	-	-	\$26,608	\$12,804
<b>MATERIALS &amp; SERVICES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$26,608</b>	<b>\$12,804</b>
<b>CAPITAL OUTLAY</b>					
5-40-9120 - VEHICLES	-	-	\$51,576	\$75,000	\$12,804
<b>CAPITAL OUTLAY TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$51,576</b>	<b>\$75,000</b>	<b>\$12,804</b>
<b>EXPENSES TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$51,576</b>	<b>\$101,608</b>	<b>\$25,608</b>





# Special Revenue Fund 322: Court Security

## Line Item Detail

### Special Revenue Fund 322: Court Security

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>REVENUE</b>					
3-01-0101 - BEG FUND BALANCE	\$81,192	\$65,951	\$45,079	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	\$75,000	\$35,580
3-20-1070 - OTHER SHARED REVENUES	-	\$393	-	\$11,000	\$0
3-20-1100 - STATE SHARED REV - OTHER	-	\$512	-	\$0	\$0
3-50-1000 - FINES	\$8,590	\$5,688	\$8,192	\$0	\$6,500
3-65-0100 - INTEREST INCOME	\$523	\$1,970	\$1,169	\$1,500	\$750
3-65-0110 - INVESTMENT INCOME	-	-	\$856	-	-
REVENUE TOTAL	\$90,306	\$74,514	\$55,296	\$87,500	\$42,830
<b>EXPENSES</b>					
MATERIALS & SERVICES					
5-20-5420 - MISCELLANEOUS EXPENSES	-	-	-	\$50,000	\$0
5-20-5500 - TELEPHONE & INTERNET	-	-	-	\$35,000	\$0
5-20-5750 - COURT SECURITY SERVICES	\$24,355	\$29,436	\$20,410	\$2,000	\$42,830
MATERIALS & SERVICES TOTAL	\$24,355	\$29,436	\$20,410	\$87,000	\$42,830
CAPITAL OUTLAY					
5-40-9060 - EQUIPMENT & FURNISHINGS > \$5K	-	-	-	\$500	\$0
CAPITAL OUTLAY TOTAL	-	-	-	\$500	\$0
EXPENSES TOTAL	\$24,355	\$29,436	\$20,410	\$87,500	\$42,830



# Special Revenue Fund 500: Strategic Investment Programs

Line Item Detail

## Special Revenue Fund 500: Strategic Investment Programs

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>REVENUE</b>					
3-01-0101 - BEG FUND BALANCE	\$17,711	\$57,342	\$65,875	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	\$90,000	\$0
3-20-1085 - PMT IN LIEU OF TAX-SIP AGREEMENTS	\$92,565	\$90,137	\$87,735	\$70,900	\$6,593,797
3-60-1040 - UNRECONCILED DEPOSITS	-	-	\$0	-	-
3-65-0100 - INTEREST INCOME	\$317	\$2,275	\$2,561	\$400	\$0
3-65-0110 - INVESTMENT INCOME	-	-	\$1,363	-	-
3-90-9214 - XFR FR FAIR	-	-	-	-	\$0
<b>REVENUE TOTAL</b>	<b>\$110,592</b>	<b>\$149,754</b>	<b>\$157,533</b>	<b>\$161,300</b>	<b>\$6,593,797</b>
<b>EXPENSES</b>					
<b>SPECIAL PAYMENTS</b>					
5-50-7020 - PASS THRU PAYMENTS - OTHER	-	-	-	-	\$21,000
5-50-7030 - PASS THRU PAYMENTS -LOCAL GOVT	\$39,251	\$30,093	\$16,434	\$20,900	\$2,636,900
<b>SPECIAL PAYMENTS TOTAL</b>	<b>\$39,251</b>	<b>\$30,093</b>	<b>\$16,434</b>	<b>\$20,900</b>	<b>\$2,657,900</b>
<b>INTERFUND TRANSFERS</b>					
5-50-8101 - XFR TO GENERAL FUND	-	-	\$139,737	\$140,400	\$287,010
5-50-8200 - XFR TO HERITAGE TRAIL FUND	\$14,000	-	-	\$0	\$0
5-50-8201 - XFR TO ROAD FUND EQUIP RES	-	-	-	-	\$1,049,561
5-50-8202 - XFR TO ROAD FUND	-	-	-	-	\$971,598
5-50-8207 - XFR TO 911 EMERGENCY FUND	-	-	-	-	\$809,239
5-50-8214 - XFR TO FAIR	-	-	-	-	\$152,217
5-50-8215 - XFR TO COMPUTER EQUIP RESERVE	-	-	-	-	\$150,000
5-50-8219 - XFR TO VIDEO LOTTERY ECON DEV	-	-	-	-	\$240,300
5-50-8220 - XFR TO VICTIM/WITNESS ASSISTANCE	-	-	-	-	\$29,750
5-50-8227 - XFR TO CAPITAL IMPROVEMENT PROJ	-	\$53,785	-	\$0	\$0
5-50-8238 - XFR TO PARK FUND	-	-	-	-	\$71,031
5-50-8510 - XFR TO COMMUNITY CORRECTIONS	-	-	-	-	\$175,191
<b>INTERFUND TRANSFERS TOTAL</b>	<b>\$14,000</b>	<b>\$53,785</b>	<b>\$139,737</b>	<b>\$140,400</b>	<b>\$3,935,897</b>
<b>EXPENSES TOTAL</b>	<b>\$53,251</b>	<b>\$83,878</b>	<b>\$156,171</b>	<b>\$161,300</b>	<b>\$6,593,797</b>



# Special Revenue Fund 501: Shepherds Flat Wind SIP

## Line Item Detail

### Special Revenue Fund 501: Shepherds Flat Wind SIP

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>REVENUE</b>					
3-01-0101 - BEG FUND BALANCE	\$11,371	–	\$6	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	–	–	–	\$4,000	–
3-20-1085 - PMT IN LIEU OF TAX-SIP AGREEMENTS	\$1,554,349	\$1,524,342	\$1,519,386	\$1,522,000	\$0
3-60-1040 - UNRECONCILED DEPOSITS	–	–	\$0	–	–
3-65-0100 - INTEREST INCOME	\$1,561	\$7,694	\$7,459	\$1,500	\$0
3-65-0110 - INVESTMENT INCOME	–	–	\$184	–	–
REVENUE TOTAL	<b>\$1,567,281</b>	<b>\$1,532,036</b>	<b>\$1,527,035</b>	<b>\$1,527,500</b>	<b>\$0</b>
<b>EXPENSES</b>					
SPECIAL PAYMENTS					
5-50-7020 - PASS THRU PAYMENTS - OTHER	–	\$21,500	–	\$22,000	\$0
5-50-7030 - PASS THRU PAYMENTS -LOCAL GOVT	\$542,040	\$514,294	\$412,733	\$391,000	\$0
SPECIAL PAYMENTS TOTAL	<b>\$542,040</b>	<b>\$535,794</b>	<b>\$412,733</b>	<b>\$413,000</b>	<b>\$0</b>
INTERFUND TRANSFERS					
5-50-8101 - XFR TO GENERAL FUND	–	\$5,581	–	\$0	\$0
5-50-8201 - XFR TO ROAD FUND EQUIP RES	\$175,000	\$151,556	–	\$0	\$0
5-50-8202 - XFR TO ROAD FUND	\$660,381	\$684,503	\$1,114,117	\$1,114,500	\$0
5-50-8241 - XFR TO BUILDING RESERVE FUND	\$189,861	\$154,596	–	\$0	\$0
INTERFUND TRANSFERS TOTAL	<b>\$1,025,242</b>	<b>\$996,236</b>	<b>\$1,114,117</b>	<b>\$1,114,500</b>	<b>\$0</b>
EXPENSES TOTAL	<b>\$1,567,281</b>	<b>\$1,532,030</b>	<b>\$1,526,851</b>	<b>\$1,527,500</b>	<b>\$0</b>



# Special Revenue Fund 504: FTA Grant

## Line Item Detail

### Special Revenue Fund 504: FTA Grant

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>REVENUE</b>					
3-01-0101 - BEG FUND BALANCE	\$37,051	\$36,575	\$95,726	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	\$98,000	\$0
3-30-4000 - FEDERAL GRANTS	\$248,611	\$265,202	\$0	\$0	\$0
3-30-4010 - STATE GRANTS	-	\$2,743	\$0	-	\$0
3-80-7075 - REIMBURSEMENTS	\$2,519	-	-	\$0	\$0
3-65-0100 - INTEREST INCOME	\$850	\$4,956	\$0	\$0	\$0
3-90-9216 - XFR FR SPEC TRANSPORTATION FUND	\$8,880	\$52,868	-	\$0	\$0
3-90-9504 - XFR FR 5310	-	\$1,478	-	\$0	\$0
<b>REVENUE TOTAL</b>	<b>\$297,911</b>	<b>\$363,823</b>	<b>\$95,726</b>	<b>\$98,000</b>	<b>\$0</b>
<b>EXPENSES</b>					
<b>MATERIALS &amp; SERVICES</b>					
5-20-5260 - ADVERTISING/MARKETING	\$11,200	\$1,155	-	\$0	\$0
5-20-5320 - FEES - OTHER	-	\$20	-	-	-
5-20-5370 - INSURANCE - LIABILITY	\$12,964	\$11,260	-	\$0	\$0
5-20-5390 - INSURANCE - VEHICLE	-	\$3,641	-	\$0	\$0
5-20-5420 - MISCELLANEOUS EXPENSES	\$5,738	\$926	-	\$0	\$0
5-20-5500 - TELEPHONE & INTERNET	\$7,505	\$2,319	-	\$0	\$0
5-20-5510 - TRAINING & DEVELOPMENT	-	-	-	\$0	\$0
5-20-5520 - TRANSPORTATION - MILEAGE	\$111	-	-	\$0	\$0
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	-	-	-	\$0	\$0
5-20-5760 - CONTRACT EMPLOYEES	\$125	-	-	\$0	\$0
5-20-5830 - OTHER CONTRACTED SERVICES	\$20,112	\$20,696	-	\$0	\$0
5-20-5840 - EMPLOYMENT SCREENING	\$820	\$365	-	\$0	\$0
5-20-5870 - TRANSPORTATION SERVICES	-	\$9,000	-	-	-
5-20-6520 - LEASES - SOFTWARE (SAAS)	\$880	\$89	-	\$0	\$0
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	\$28,999	\$15,253	-	\$0	\$0
5-20-5250 - OFFICE SUPPLIES	-	\$0	-	-	-
5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	-	\$789	-	\$0	\$0
5-20-5940 - FUEL	-	\$448	-	\$0	\$0
5-20-5970 - MISCELLANEOUS SUPPLIES	\$11	\$188	-	\$0	\$0
5-20-6010 - PROGRAM MATERIALS & SUPPLIES	\$813	-	-	\$0	\$0
5-20-6060 - SOFTWARE (OWNED) < \$5K	-	\$31,733	-	-	-
<b>MATERIALS &amp; SERVICES TOTAL</b>	<b>\$89,279</b>	<b>\$97,881</b>	<b>-</b>	<b>\$0</b>	<b>\$0</b>
<b>PERSONNEL SERVICES</b>					
5-10-1401 - STIPEND	-	-	-	\$0	\$0
5-10-1400 - WAGES & SALARIES	\$56,836	\$84,213	\$0	\$0	\$0
5-10-1420 - OVERTIME	-	-	-	\$0	\$0
5-10-1500 - EMPLOYEE INCENTIVES	-	-	-	\$0	\$0
5-10-1430 - FRINGE BENEFITS	\$23,167	\$15,327	\$0	\$0	\$0
5-10-1440 - PERS	-	-	-	\$0	\$0
5-10-1450 - TAXES	\$3,971	\$5,695	\$0	\$0	\$0
5-10-1460 - UNEMPLOYMENT INS	\$682	\$928	\$0	\$0	\$0
5-10-1470 - WORKERS COMP INS	\$23	\$21	\$0	\$0	\$0
5-10-1480 - RETIREMENT-DB	\$11,904	\$9,679	-	\$0	\$0
5-10-1490 - RETIREMENT-DC	\$62	-	-	\$0	\$0
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$96,643</b>	<b>\$115,862</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
CAPITAL OUTLAY					
5-40-9060 - EQUIPMENT & FURNISHINGS > \$5K	–	–	–	\$0	\$0
5-40-9070 - HEAVY EQUIPMENT > \$5K	\$75,929	–	–	\$0	\$0
CAPITAL OUTLAY TOTAL	<b>\$75,929</b>	<b>–</b>	<b>–</b>	<b>\$0</b>	<b>\$0</b>
INTERFUND TRANSFERS					
5-50-8216 - XFR TO SPEC TRANSPORTATION FUND	–	–	\$95,726	\$98,000	\$0
5-50-8225 - XFR TO STF VEHICLE RESERVE FUND	\$0	\$53,838	–	\$0	\$0
INTERFUND TRANSFERS TOTAL	<b>\$0</b>	<b>\$53,838</b>	<b>\$95,726</b>	<b>\$98,000</b>	<b>\$0</b>
OPERATING CONTINGENCY					
5-50-9999 - OPERATING CONTINGENCY	–	–	–	\$0	\$0
OPERATING CONTINGENCY TOTAL	<b>–</b>	<b>–</b>	<b>–</b>	<b>\$0</b>	<b>\$0</b>
EXPENSES TOTAL	<b>\$261,851</b>	<b>\$267,581</b>	<b>\$95,726</b>	<b>\$98,000</b>	<b>\$0</b>



# Special Revenue Fund 510: Community Corrections

## Line Item Detail

### Special Revenue Fund 510: Community Corrections

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>REVENUE</b>					
3-01-0101 - BEG FUND BALANCE	\$384,567	\$401,895	\$298,787	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	\$400,000	\$236,960
3-30-4010 - STATE GRANTS	\$463,426	\$632,638	\$639,210	\$515,678	\$668,978
3-20-1100 - STATE SHARED REV - OTHER	-	-	\$13,216	-	-
3-40-5046 - COMMUNITY SERVICE FEES	\$11,400	\$9,000	\$3,600	\$10,000	\$9,000
3-40-5049 - SUPERVISION FEES	\$0	-	-	\$0	\$0
3-40-5054 - OTHER CONTRACT SERVICES	-	-	\$4,388	-	\$0
3-30-4030 - PROGRAM INCOME	\$64,776	-	\$0	\$71,422	\$0
3-60-1020 - INSURANCE PROCEEDS	-	\$2,441	-	-	-
3-60-1040 - UNRECONCILED DEPOSITS	-	\$0	-	-	-
3-80-7075 - REIMBURSEMENTS	\$84	\$929	-	\$1,000	\$0
3-65-0100 - INTEREST INCOME	\$2,046	\$8,586	\$3,768	\$6,000	\$6,000
3-90-9101 - XFR FR GENERAL FUND	-	-	\$51,255	\$51,255	\$0
3-90-9500 - XFR FR ECHO WINDS FEES FUND	-	-	-	-	\$175,191
REVENUE TOTAL	\$926,298	\$1,055,488	\$1,014,224	\$1,055,355	\$1,096,129
<b>EXPENSES</b>					
<b>MATERIALS &amp; SERVICES</b>					
5-20-5310 - DUES & MEMBERSHIPS	-	-	\$200	-	\$500
5-20-5370 - INSURANCE - LIABILITY	-	-	\$1,792	\$1,800	\$1,874
5-20-5380 - INSURANCE-PROPERTY	-	-	\$1,044	\$1,100	\$1,628
5-20-5390 - INSURANCE - VEHICLE	-	\$2,847	\$4,327	\$3,060	\$4,844
5-20-5500 - TELEPHONE & INTERNET	-	\$115	\$1,344	\$2,000	\$2,000
5-20-5510 - TRAINING & DEVELOPMENT	\$36	\$35	\$1,125	\$2,500	\$2,500
5-20-5530 - TRANSPORTATION - OTHER	-	-	\$56	-	-
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	-\$34	\$1,106	\$2,239	\$2,500	\$2,500
5-20-5800 - LAB SERVICES	\$3,304	\$424	\$1,347	\$3,000	\$2,000
5-20-5830 - OTHER CONTRACTED SERVICES	\$136,471	\$97,526	\$5,196	\$64,142	\$0
5-20-5840 - EMPLOYMENT SCREENING	-	-	\$953	-	\$1,000
5-20-5850 - INVESTIGATION SERVICES	-	\$120	-	\$3,000	\$1,000
5-20-5890 - JAIL-BOARD AND ROOM	-	\$21,634	\$150,912	\$175,200	\$175,200
5-20-5895 - JAIL-MEDICAL EXPENSE	-	-	-	\$2,500	\$2,000
5-20-6520 - LEASES - SOFTWARE (SAAS)	-	-	\$1,487	-	\$1,487
5-20-6100 - BUILDING MAINTENANCE	-	\$25	\$120	\$0	\$0
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	\$1,874	\$6,441	\$4,427	\$10,000	\$8,000
5-20-5250 - OFFICE SUPPLIES	\$13,032	\$4,952	\$2,109	\$8,000	\$6,000
5-20-5600 - UNIFORMS CLOTHING EXPENSE	\$1,203	\$2,694	\$3,889	\$5,000	\$5,000
5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	-	-	\$61	-	\$2,000
5-20-5930 - EQUIPMENT < \$5K	-	-	\$605	-	\$2,500
5-20-5940 - FUEL	\$14,865	\$15,410	\$11,519	\$20,000	\$20,000
5-20-5970 - MISCELLANEOUS SUPPLIES	\$1,338	\$282	\$68	\$4,500	\$2,500
5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	-	-	\$400	-	\$1,000
5-20-6030 - SAFETY EQUIPMENT & SUPPLIES	-	\$45	\$3,990	-	\$0
5-20-6050 - SMALL TOOLS & EQUIPMENT < \$5K	\$172	-	-	\$2,500	\$1,500
MATERIALS & SERVICES TOTAL	\$172,261	\$153,656	\$199,209	\$310,802	\$247,033
<b>PERSONNEL SERVICES</b>					
5-10-1401 - STIPEND	-	-	-	\$0	\$0

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
5-10-1400 - WAGES & SALARIES	\$287,884	\$342,078	\$272,949	\$377,582	\$341,008
5-10-1420 - OVERTIME	\$311	\$1,970	\$1,293	\$1,257	\$2,648
5-10-1500 - EMPLOYEE INCENTIVES	–	\$8,328	\$2,849	\$0	\$500
5-10-1430 - FRINGE BENEFITS	\$71,731	\$88,460	\$86,590	\$101,648	\$107,565
5-10-1440 - PERS	–	\$710	\$2,195	\$13,198	\$17,209
5-10-1450 - TAXES	\$21,680	\$25,392	\$20,530	\$30,314	\$28,618
5-10-1460 - UNEMPLOYMENT INS	\$2,489	\$3,650	\$3,941	\$3,054	\$3,054
5-10-1470 - WORKERS COMP INS	\$13,442	\$11,155	\$3,743	\$8,542	\$8,002
5-10-1480 - RETIREMENT-DB	\$72,381	\$82,759	\$54,054	\$80,679	\$122,141
5-10-1490 - RETIREMENT-DC	–	-\$231	–	\$0	\$0
PERSONNEL SERVICES TOTAL	\$469,917	\$564,272	\$448,145	\$616,274	\$630,745
CAPITAL OUTLAY					
5-40-9120 - VEHICLES	\$36,934	\$38,774	\$10,369	\$60,000	\$0
CAPITAL OUTLAY TOTAL	\$36,934	\$38,774	\$10,369	\$60,000	\$0
SPECIAL PAYMENTS					
5-50-7020 - PASS THRU PAYMENTS - OTHER	–	–	\$9,567	–	–
SPECIAL PAYMENTS TOTAL	–	–	\$9,567	–	–
OPERATING CONTINGENCY					
5-50-9999 - OPERATING CONTINGENCY	–	–	–	\$68,279	\$72,851
OPERATING CONTINGENCY TOTAL	–	–	–	\$68,279	\$72,851
UNAPPROPRIATED ENDING FUND BALANCE					
5-90-9001 - UNAPPROPRIATED ENDING BAL	–	–	–	–	\$145,500
UNAPPROPRIATED ENDING FUND BALANCE TOTAL	–	–	–	–	\$145,500
EXPENSES TOTAL	\$679,112	\$756,701	\$667,291	\$1,055,355	\$1,096,129



# Special Revenue Fund 521: PGE-Carty SIP

## Line Item Detail

### Special Revenue Fund 521: PGE - Carty SIP

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>REVENUE</b>					
3-01-0101 - BEG FUND BALANCE	\$51,941	\$228,437	\$2	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	\$15,000	\$0
3-20-1085 - PMT IN LIEU OF TAX-SIP AGREEMENTS	\$2,511,454	\$2,262,607	\$2,392,641	\$2,393,553	\$0
3-60-1040 - UNRECONCILED DEPOSITS	-	-	\$0	-	-
3-65-0100 - INTEREST INCOME	\$5,843	\$9,976	\$18,595	\$5,500	\$0
3-65-0110 - INVESTMENT INCOME	-	-	\$1,013	-	-
<b>REVENUE TOTAL</b>	<b>\$2,569,238</b>	<b>\$2,501,020</b>	<b>\$2,412,253</b>	<b>\$2,414,053</b>	<b>\$0</b>
<b>EXPENSES</b>					
<b>SPECIAL PAYMENTS</b>					
5-50-7020 - PASS THRU PAYMENTS - OTHER	-	\$100,000	-	\$0	\$0
5-50-7030 - PASS THRU PAYMENTS -LOCAL GOVT	\$516,124	\$592,534	\$621,088	\$622,000	\$0
<b>SPECIAL PAYMENTS TOTAL</b>	<b>\$516,124</b>	<b>\$692,534</b>	<b>\$621,088</b>	<b>\$622,000</b>	<b>\$0</b>
<b>INTERFUND TRANSFERS</b>					
5-50-8202 - XFR TO ROAD FUND	\$1,824,677	\$1,745,476	\$1,790,151	\$1,792,053	\$0
5-50-8227 - XFR TO CAPITAL IMPROVEMENT PROJ	-	\$63,008	-	\$0	\$0
<b>INTERFUND TRANSFERS TOTAL</b>	<b>\$1,824,677</b>	<b>\$1,808,484</b>	<b>\$1,790,151</b>	<b>\$1,792,053</b>	<b>\$0</b>
<b>EXPENSES TOTAL</b>	<b>\$2,340,801</b>	<b>\$2,501,018</b>	<b>\$2,411,239</b>	<b>\$2,414,053</b>	<b>\$0</b>





## Reserve Fund 522: Sheriff's Reserve

### Line Item Detail

#### Reserve Fund 522: Sheriff's Reserve

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>REVENUE</b>					
3-01-0101 - BEG FUND BALANCE	\$14,988	\$14,558	\$15,713	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	\$15,000	\$12,000
3-40-5050 - RESERVE FEES	-	\$2,400	-	\$2,000	\$2,000
3-60-1000 - CONTRIBUTIONS & DONATIONS	\$2,400	\$100	\$200	\$2,000	\$1,500
3-65-0100 - INTEREST INCOME	\$98	\$531	\$364	\$0	\$300
3-65-0110 - INVESTMENT INCOME	-	-	\$300	-	-
<b>REVENUE TOTAL</b>	<b>\$17,486</b>	<b>\$17,589</b>	<b>\$16,578</b>	<b>\$19,000</b>	<b>\$15,800</b>
<b>EXPENSES</b>					
<b>MATERIALS &amp; SERVICES</b>					
5-20-5260 - ADVERTISING/MARKETING	\$1,193	\$729	\$1,215	\$2,000	\$2,000
5-20-5310 - DUES & MEMBERSHIPS	-	-	\$0	-	\$0
5-20-5420 - MISCELLANEOUS EXPENSES	-	\$800	\$2,026	\$1,500	\$1,500
5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	\$200	-	-	\$200	\$200
5-20-5510 - TRAINING & DEVELOPMENT	-	-	-	\$1,100	\$1,100
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	-	-	-	\$1,000	\$1,000
5-20-5830 - OTHER CONTRACTED SERVICES	\$1,520	-	\$1,153	\$1,500	\$1,500
5-20-6520 - LEASES - SOFTWARE (SAAS)	-	-	\$140	-	\$200
5-20-5250 - OFFICE SUPPLIES	-	-	-	\$500	\$500
5-20-5600 - UNIFORMS CLOTHING EXPENSE	\$15	-	-	\$3,000	\$3,000
5-20-5950 - HOSPITALITY EVENT SUPPLIES	-	\$197	-	-	-
5-20-5970 - MISCELLANEOUS SUPPLIES	-	\$149	\$234	-	\$0
<b>MATERIALS &amp; SERVICES TOTAL</b>	<b>\$2,928</b>	<b>\$1,875</b>	<b>\$4,768</b>	<b>\$10,800</b>	<b>\$11,000</b>
<b>OPERATING CONTINGENCY</b>					
5-50-9999 - OPERATING CONTINGENCY	-	-	-	\$8,200	\$4,800
<b>OPERATING CONTINGENCY TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$8,200</b>	<b>\$4,800</b>
<b>EXPENSES TOTAL</b>	<b>\$2,928</b>	<b>\$1,875</b>	<b>\$4,768</b>	<b>\$19,000</b>	<b>\$15,800</b>



# Special Revenue Fund 523: Wheatridge Wind SIP

## Line Item Detail

### Special Revenue Fund 523: Wheatridge Wind SIP

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>REVENUE</b>					
3-01-0101 - BEG FUND BALANCE	–	\$579,111	\$2,246	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	–	–	–	\$0	\$0
3-20-1085 - PMT IN LIEU OF TAX-SIP AGREEMENTS	\$2,074,572	\$2,500,225	\$2,534,271	\$2,448,000	\$0
3-60-1040 - UNRECONCILED DEPOSITS	–	–	\$0	–	–
3-65-0100 - INTEREST INCOME	\$4,539	\$38,287	\$21,458	\$10,000	\$0
3-65-0110 - INVESTMENT INCOME	–	–	\$187	–	–
<b>REVENUE TOTAL</b>	<b>\$2,079,111</b>	<b>\$3,117,622</b>	<b>\$2,558,162</b>	<b>\$2,458,000</b>	<b>\$0</b>
<b>EXPENSES</b>					
<b>PERSONNEL SERVICES</b>					
5-10-1480 - RETIREMENT-DB	–	\$685,376	–	–	–
<b>PERSONNEL SERVICES TOTAL</b>	<b>–</b>	<b>\$685,376</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>SPECIAL PAYMENTS</b>					
5-50-7030 - PASS THRU PAYMENTS -LOCAL GOVT	\$1,500,000	\$1,500,000	\$1,517,053	\$1,518,000	\$0
<b>SPECIAL PAYMENTS TOTAL</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>	<b>\$1,517,053</b>	<b>\$1,518,000</b>	<b>\$0</b>
<b>INTERFUND TRANSFERS</b>					
5-50-8200 - XFR TO HERITAGE TRAIL FUND	–	–	\$599,691	\$599,691	\$0
5-50-8227 - XFR TO CAPITAL IMPROVEMENT PROJ	–	\$930,000	\$340,309	\$340,309	\$0
<b>INTERFUND TRANSFERS TOTAL</b>	<b>–</b>	<b>\$930,000</b>	<b>\$940,000</b>	<b>\$940,000</b>	<b>\$0</b>
<b>EXPENSES TOTAL</b>	<b>\$1,500,000</b>	<b>\$3,115,376</b>	<b>\$2,457,053</b>	<b>\$2,458,000</b>	<b>\$0</b>



# Special Revenue Fund 524: Orchard Wind SIP

## Line Item Detail

### Special Revenue Fund 524: Orchard Wind SIP

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>REVENUE</b>					
3-01-0101 - BEG FUND BALANCE	–	\$2,600	\$3,180	\$0	\$0
3-20-1085 - PMT IN LIEU OF TAX-SIP AGREEMENTS	\$141,619	\$129,887	\$109,084	\$131,700	\$0
3-60-1040 - UNRECONCILED DEPOSITS	–	–	\$0	–	–
3-65-0100 - INTEREST INCOME	–	\$580	\$395	\$500	\$0
3-65-0110 - INVESTMENT INCOME	–	–	\$111	–	–
<b>REVENUE TOTAL</b>	<b>\$141,619</b>	<b>\$133,068</b>	<b>\$112,771</b>	<b>\$132,200</b>	<b>\$0</b>
<b>EXPENSES</b>					
<b>SPECIAL PAYMENTS</b>					
5-50-7030 - PASS THRU PAYMENTS -LOCAL GOVT	\$139,019	\$125,037	\$101,984	\$124,600	\$0
<b>SPECIAL PAYMENTS TOTAL</b>	<b>\$139,019</b>	<b>\$125,037</b>	<b>\$101,984</b>	<b>\$124,600</b>	<b>\$0</b>
<b>INTERFUND TRANSFERS</b>					
5-50-8101 - XFR TO GENERAL FUND	–	–	\$7,600	\$7,600	\$0
5-50-8227 - XFR TO CAPITAL IMPROVEMENT PROJ	–	\$4,850	–	\$0	\$0
<b>INTERFUND TRANSFERS TOTAL</b>	<b>–</b>	<b>\$4,850</b>	<b>\$7,600</b>	<b>\$7,600</b>	<b>\$0</b>
<b>EXPENSES TOTAL</b>	<b>\$139,019</b>	<b>\$129,887</b>	<b>\$109,584</b>	<b>\$132,200</b>	<b>\$0</b>



# Special Revenue Fund 540: Resiliency Fund

## Line Item Detail

### Special Revenue Fund 540: Resiliency Fund

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	AMENDED BUDGET	ADOPTED BUDGET
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>REVENUE</b>					
3-01-0101 - BEG FUND BALANCE	\$92,008	\$5,490,754	\$5,171,936	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	\$5,243,702	\$1,736,923
3-20-1085 - PMT IN LIEU OF TAX-SIP AGREEMENTS	\$2,592,233	\$0	-	\$0	\$0
3-20-1080 - PMT IN LIEU OF TAX	\$11,545,619	\$2,012,786	-	\$0	\$0
3-30-4000 - FEDERAL GRANTS	-	\$1,492,400	\$365,526	\$365,526	\$0
3-20-1105 - FEDERAL SHARED REV - OTHER	-	-	-	\$0	\$0
3-90-9101 - XFR FR GENERAL FUND	\$300,000	\$500,000	-	\$0	\$0
REVENUE TOTAL	<b>\$14,529,860</b>	<b>\$9,495,940</b>	<b>\$5,537,462</b>	<b>\$5,609,228</b>	<b>\$1,736,923</b>
<b>EXPENSES</b>					
<b>MATERIALS &amp; SERVICES</b>					
5-20-5420 - MISCELLANEOUS EXPENSES	-	-	-	\$600,000	\$155,870
5-20-5740 - CONSULTING SERVICES	-	\$80,021	-	\$0	\$0
5-20-5830 - OTHER CONTRACTED SERVICES	-	-	\$578,386	-	-
MATERIALS & SERVICES TOTAL	-	<b>\$80,021</b>	<b>\$578,386</b>	<b>\$600,000</b>	<b>\$155,870</b>
<b>PERSONNEL SERVICES</b>					
5-10-1480 - RETIREMENT-DB	-	-	\$1,000,000	\$1,000,000	\$0
PERSONNEL SERVICES TOTAL	-	-	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$0</b>
<b>SPECIAL PAYMENTS</b>					
5-50-7060 - GRANTS-LOCAL GOVT	\$9,039,106	\$60,000	-	\$0	\$0
5-50-7070 - GRANTS-BUSINESS	-	\$183,984	\$158,984	\$958,849	\$850,000
SPECIAL PAYMENTS TOTAL	<b>\$9,039,106</b>	<b>\$243,984</b>	<b>\$158,984</b>	<b>\$958,849</b>	<b>\$850,000</b>
<b>INTERFUND TRANSFERS</b>					
5-50-8101 - XFR TO GENERAL FUND	-	-	-	\$0	\$0
5-50-8201 - XFR TO ROAD FUND EQUIP RES	-	-	\$1,020,325	\$1,020,325	\$0
5-50-8215 - XFR TO COMPUTER EQUIP RESERVE	-	-	-	-	\$731,053
5-50-8227 - XFR TO CAPITAL IMPROVEMENT PROJ	-	\$4,000,000	\$951,365	\$951,365	\$0
5-50-8245 - XFR TO WATER PLANNING FUND	-	-	\$70,000	\$70,000	\$0
INTERFUND TRANSFERS TOTAL	-	<b>\$4,000,000</b>	<b>\$2,041,690</b>	<b>\$2,041,690</b>	<b>\$731,053</b>
<b>OPERATING CONTINGENCY</b>					
5-50-9999 - OPERATING CONTINGENCY	-	-	-	\$1,008,689	\$0
OPERATING CONTINGENCY TOTAL	-	-	-	<b>\$1,008,689</b>	<b>\$0</b>
EXPENSES TOTAL	<b>\$9,039,106</b>	<b>\$4,324,005</b>	<b>\$3,779,060</b>	<b>\$5,609,228</b>	<b>\$1,736,923</b>