

Morrow County

Approved Budget

FY2026



Budget Message

FY2026 Budget

Members of the Budget Committee, Board of Commissioners, and Residents of Morrow County,

We are honored to present Morrow County's budget for the 2025-2026 fiscal year. This document serves not only as a detailed account of our financial standing but also as a clear statement of our commitment to transparency, responsible financial stewardship, and long-term fiscal sustainability.

Collaborative Budget Development

Our budget is the outcome of a rigorous and collaborative process. Throughout its development, department heads, directors, and elected officials provided not just proposals, but thoughtful recommendations that reflect both the immediate needs and future aspirations of our County. In shaping this budget, we analyzed current operational requirements, future capital projects, and the efficiencies needed to provide excellent service to our community.

Achieving a Balanced and Structurally Sound Budget

The proposed budget is balanced, meaning that total resources and revenues equate to total expenditures. However, our focus extends beyond immediate balance to ensuring a structurally sound budget. This approach confirms that recurring revenues sufficiently cover recurring expenditures, thus supporting the County's operational needs on a sustainable basis.

To clearly measure structural balance, we have excluded non-recurring items from our calculations, such as:

- One-time or limited-duration grants (for example, ARPA funds)
- Beginning and unappropriated fund balance resources
- Reserves
- Proceeds from capital asset sales
- Legal settlements

Similarly, the following expenditures have been removed from the structural balance assessment:

- Capital expenditures
- Debt service payments
- One-time program costs
- Emergency or disaster relief spending

- Special project-based funding

After removing these non-recurring items, the General Fund reveals a net structural deficit of approximately \$1.5 million for FY2026. Although the overall budget is balanced, this structural imbalance indicates areas for improvement in ensuring long-term fiscal resilience.

The table below represents the General Fund Operating Budget (with the aforementioned resources and requirements removed) to illustrate the net structural deficit.

General Fund: Operating Budget

	ACTUALS & YEAR-TO-DATE			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
REVENUE						
TAXES	\$16,002,796	\$16,557,130	\$15,951,536	\$16,969,001	\$16,722,639	\$16,722,639
FEDERAL, STATE, & LOCAL	\$2,904,949	\$3,060,159	\$3,328,556	\$4,323,757	\$4,226,672	\$4,226,672
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$1,059,399	\$1,280,988	\$1,036,417	\$990,036	\$1,055,138	\$1,055,138
OTHER REVENUE SOURCES	\$952,620	\$1,096,076	\$647,669	\$503,864	\$302,549	\$302,549
INTERFUND TRANSFERS	\$95,651	\$294,053	\$461,033	\$733,257	\$1,711,032	\$1,711,032
REVENUE TOTAL	\$21,015,415	\$22,288,406	\$21,425,211	\$23,519,915	\$24,018,030	\$24,018,030
TOTAL RESOURCES	\$21,015,415	\$22,288,406	\$21,425,211	\$23,519,915	\$24,018,030	\$24,018,030
EXPENSES						
MATERIALS & SERVICES	\$4,338,373	\$5,665,159	\$6,165,720	\$7,607,675	\$9,224,799	\$9,224,799
PERSONNEL SERVICES	\$8,886,993	\$9,709,746	\$9,749,724	\$13,423,069	\$14,567,492	\$14,567,492
SPECIAL PAYMENTS	\$1,068,112	\$368,599	\$161,901	\$1,014,180	\$1,191,000	\$1,191,000
INTERFUND TRANSFERS	\$708,000	\$144,884	\$66,000	\$66,000	\$695,643	\$695,643
EXPENSES TOTAL	\$15,001,479	\$15,888,388	\$16,143,346	\$22,110,924	\$25,678,934	\$25,678,934
TOTAL REQUIREMENTS	\$15,001,479	\$15,888,388	\$16,143,346	\$22,110,924	\$25,678,934	\$25,678,934
RESOURCES LESS REQUIREMENTS	\$6,013,936	\$6,400,017	\$5,281,866	\$1,408,991	-\$1,660,904	-\$1,660,904

Reviewing Financial Practices and Contingency Planning

Historically, our budgeting process has allowed for contingencies at the departmental level as a safeguard against unforeseen expenses. While meant to protect operations, this practice can lead to an overestimation of actual financial needs. In accordance with Oregon's Local Budget Law, only expenditures that are reasonably expected to occur should be budgeted, while maintaining a general operating contingency of 10-15% for the General Fund. This approach ensures that potential surprises are managed without inflating the overall budget.

By refining our budgeting practices and eliminating duplicated contingencies at the department level, we anticipate that adjustments starting with the FY2027 budget will help close the observed \$1.5 million structural deficit and improve overall financial stability.

Strategic Vision and Forward Planning

Our fiscal planning is further strengthened by new (and currently underway) strategic planning process involving the Board of Commissioners, Administration, and Community Stakeholders. This process will yield a strategic plan that articulates the

County's long-term goals and priorities, ensuring that resource allocation consistently aligns with the needs and ambitions of our community.

Following the adoption of the strategic plan, we will develop a long-range capital investment strategy that supports these priorities and guides future capital projects.

This alignment between our fiscal policies and strategic vision is crucial for maintaining the quality of services and for promoting the long-term growth and prosperity of Morrow County.

Upholding Fiscal Integrity

Our fiscal policies remain firmly centered on:

- Compliance with regulatory agencies, grant requirements, and accepted accounting standards
- Financial transparency to foster public trust
- Standardized accounting processes to ensure clarity and consistency
- Enhanced financial reporting that is both frequent and useful
- Leveraging technological advancements to optimize service delivery

The recent audit for the fiscal year ending June 30, 2024, confirms the effectiveness of these measures, as the audit identified only minor findings with no significant deficiencies or material weaknesses in the County's internal controls.

Conclusion

The FY2026 budget not only meets our immediate operational needs but also sets the stage for a more sustainable fiscal future. While it is balanced on paper, our analysis of recurrent revenues and spending highlights opportunities for refinement. We are committed to making the necessary adjustments to ensure a structurally sound budget that supports long-term financial health and promotes effective public service.

We extend sincere thanks to the County staff, department heads, directors, and the Board of Commissioners for their dedication and careful input throughout this process. We also appreciate the Budget Committee for its thoughtful deliberations as we review the FY2026 budget in detail.

Respectfully,

Matthew Jensen
County Administrator

And,

Kevin Ince
Finance Director & Budget Officer

Budget Process Overview

FY2026 Budget

Oregon Local Budget Law

Local Budget Law ensures transparency and community involvement in the budgeting process by requiring the appointment of a budget officer and the formation of a budget committee, which includes district voters. The budget officer gathers relevant financial data and prepares the proposed budget, which the committee reviews and may revise before final approval.

Once the budget is approved, the governing body publishes a summary and holds a public hearing, allowing residents to express their opinions on budget items. This process promotes citizen engagement and public awareness of fiscal policies before final adoption.

Community participation varies across districts, and local governments play a crucial role in presenting clear and accessible budget information. A well-structured budget helps taxpayers understand how their funds are allocated, fostering informed discussions and valuable public input.

Oregon's Local Budget Law is set forth in [ORS 294.305 to 294.565](#).

Budget Committee

Each local government is required to establish a budget committee to serve as its fiscal planning advisory body, as outlined in [ORS 294.414](#). The committee consists of members of the governing body and an equal number of electors appointed by that body. Electors are qualified voters who have the right to participate in local government decisions, such as voting on ballot measures.

This committee plays a key role in reviewing and refining the proposed budget, ensuring financial transparency and community involvement in the budgeting process.

Duties of the Budget Committee ([From Oregon Local Budget Manual](#))

The budget committee meets publicly to review the budget document as proposed by the budget officer. The committee receives the proposed budget and the budget message and holds at least one meeting in which the public may ask questions about

and comment on the budget. Notice of the first meeting held for these purposes must be published in a specific way. The committee must eventually approve the budget and, if ad valorem property taxes are required, approve the amount of tax or the rate per \$1,000 of assessed value for each levy that will be certified to the assessor

The budget committee elects a presiding officer from among the members at the first meeting [[ORS 294.414\(9\)](#), renumbered from 294.336(9)]. The budget committee also hears the budget message at its first meeting. One of the committee's most important duties is to hear and consider any testimony presented by the public about the budget.

The budget committee reviews and, if a majority of the committee feels it is necessary, revises the proposed budget submitted by the budget officer. The committee generally studies the budget by comparing the two previous years' actual data, the current budgeted data, and the figures proposed by the budget officer. The budget committee may reduce or increase the estimates of resources and requirements proposed by the budget officer.

The Budget Committee must ultimately balance each fund and approve the budget. Additionally, the Budget Committee sets and approves the amount or rate of property taxes to be imposed.

Budget Overview

FY2026 Budget

Budget Structure

The Morrow County budget represents the financial plan and operating guidelines for the coming fiscal year. The 2025-26 fiscal year (FY2026) runs from July 1, 2025 to June 30, 2026.

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 forseen at the time of preparation.

Funds

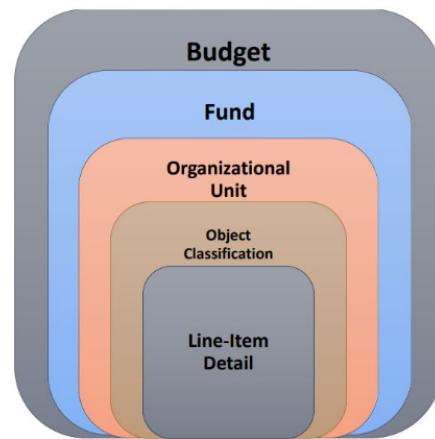
The Morrow County budget is prepared by Fund. A government fund is a self-balancing set of accounts that is used to record estimated resources and requirements for specific activities and objectives.

General Fund <ul style="list-style-type: none"> 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 	Special Revenue Fund <ul style="list-style-type: none"> Dedicated to local option levy money, specific purpose grants, or other money required to be segregated by statute, charter, or terms. 	Capital Projects Fund <ul style="list-style-type: none"> Revenue from GO bonds proceeds, local option levy for capital projects or grant monies to finance a capital project. 	Debt Service Fund <ul style="list-style-type: none"> 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.
Internal Services Fund <ul style="list-style-type: none"> Revenue from services provided from one department to another department. ex. Fleet Management. 	Enterprise Fund <ul style="list-style-type: none"> For revenue received in fees or charges used to cover expenses of a business type entity such as running a parking garage or pool. 	Trust and Agency Fund <ul style="list-style-type: none"> Grants, gifts or transfers from general fund received in a fiduciary capacity to be used for a specified purpose. 	Reserve Fund <ul style="list-style-type: none"> 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.

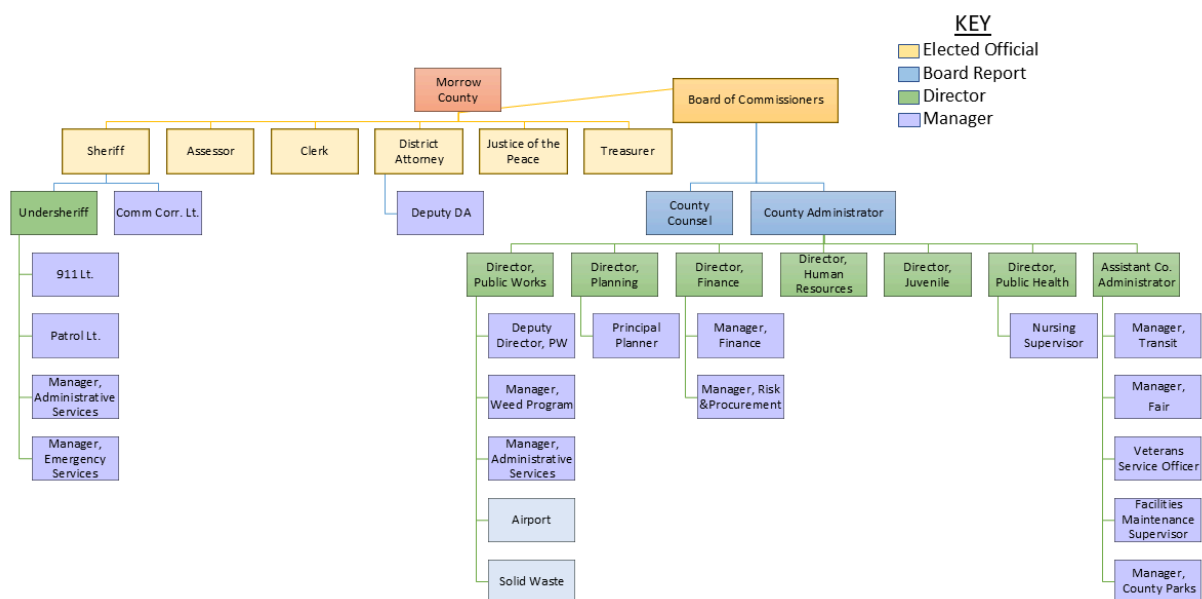
Budget Layers

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



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

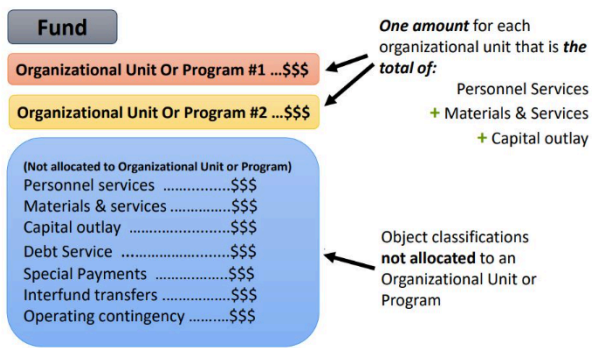
- Interfund Transfers
- Debt Service

- 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*.

Budget Overview

FY2026 Budget

Revenue & Expense Summary

All Governmental Funds

ALL GOVERNMENTAL FUNDS

	ACTUALS & YEAR-TO-DATE			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
BEGINNING FUND BALANCE	\$31,591,446	\$44,077,068	\$60,718,254	\$52,325,912	\$69,102,550	\$69,102,550
REVENUE						
TAXES	\$24,842,169	\$28,490,277	\$22,806,012	\$23,806,798	\$25,772,658	\$25,772,658
FEDERAL, STATE, & LOCAL	\$11,005,156	\$13,861,507	\$11,300,433	\$14,279,551	\$13,898,860	\$13,898,860
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$5,447,310	\$8,064,918	\$5,582,650	\$4,974,070	\$5,660,548	\$5,660,548
OTHER REVENUE SOURCES	\$2,233,263	\$2,690,159	\$2,487,309	\$1,585,961	\$1,422,358	\$1,422,358
INTERFUND TRANSFERS	\$14,212,188	\$10,246,613	\$19,991,893	\$20,252,215	\$9,489,962	\$9,489,962
REVENUE TOTAL	\$57,740,086	\$63,353,476	\$62,168,297	\$64,898,595	\$56,244,386	\$56,244,386
TOTAL RESOURCES	\$89,331,532	\$107,430,544	\$122,886,552	\$117,224,507	\$125,346,936	\$125,346,936
EXPENSES						
MATERIALS & SERVICES	\$9,137,845	\$10,175,338	\$11,570,094	\$17,599,365	\$19,971,736	\$19,971,736
PERSONNEL SERVICES	\$13,252,135	\$14,661,781	\$14,364,408	\$20,102,935	\$21,006,411	\$21,006,411
CAPITAL OUTLAY	\$3,224,043	\$7,104,829	\$2,706,641	\$9,579,924	\$12,650,176	\$12,650,176
DEBT SERVICE	\$570,207	\$590,863	\$591,421	\$625,707	\$590,000	\$590,000
SPECIAL PAYMENTS	\$4,857,531	\$3,932,881	\$3,759,097	\$4,808,117	\$5,733,447	\$5,733,447
INTERFUND TRANSFERS	\$14,212,188	\$10,246,613	\$19,991,893	\$20,252,215	\$9,489,962	\$9,489,962
EXPENSES TOTAL	\$45,253,948	\$46,712,306	\$52,983,554	\$72,968,263	\$69,441,732	\$69,441,732
OTHER REQUIREMENTS						
OPERATING CONTINGENCY	–	–	–	\$2,799,905	\$4,758,003	\$4,758,003
RESERVE FOR FUTURE EXPENDITURES	–	–	–	\$34,331,119	\$40,592,548	\$40,592,548
UNAPPROPRIATED ENDING FUND BALANCE	–	–	–	\$7,125,220	\$10,554,653	\$10,554,653
OTHER REQUIREMENTS TOTAL	–	–	–	\$44,256,244	\$55,905,204	\$55,905,204
TOTAL REQUIREMENTS	\$45,253,948	\$46,712,306	\$52,983,554	\$117,224,507	\$125,346,936	\$125,346,936
RESOURCES LESS REQUIREMENTS	\$44,077,584	\$60,718,239	\$69,902,997	\$0	\$0	\$0

Revenue & Expense Summary

General Fund

101 - GENERAL FUND (ALL DEPTS)

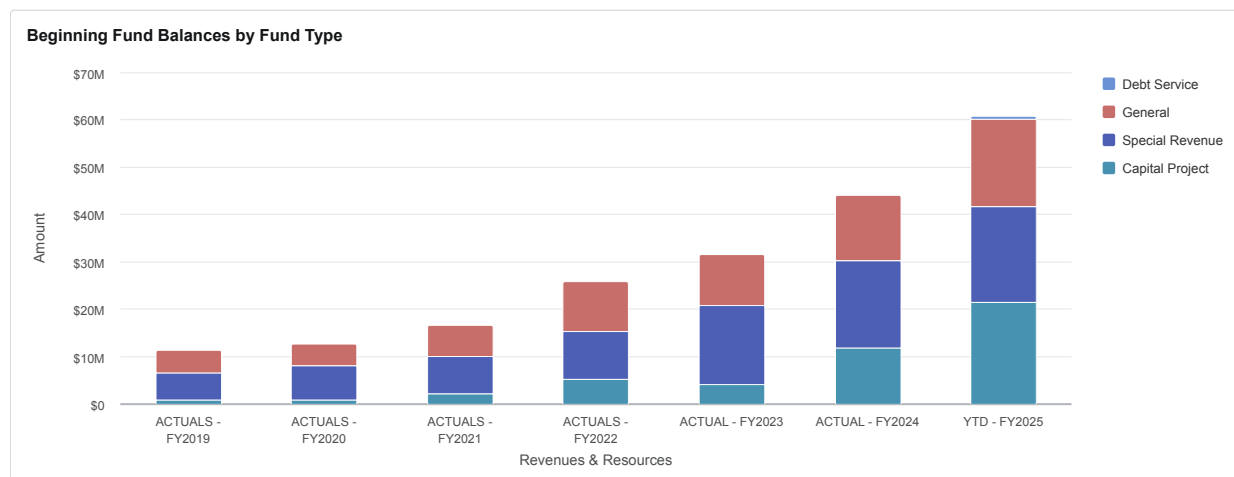
	ACTUALS & YEAR-TO-DATE			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
BEGINNING FUND BALANCE	\$10,887,323	\$13,942,445	\$18,365,395	\$16,500,000	\$13,200,000	\$13,200,000
REVENUE						
TAXES	\$16,002,796	\$16,557,130	\$15,951,536	\$16,969,001	\$16,722,639	\$16,722,639
FEDERAL, STATE, & LOCAL	\$2,904,949	\$3,060,159	\$3,328,556	\$4,323,757	\$4,226,672	\$4,226,672
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$1,059,399	\$1,280,988	\$1,036,417	\$990,036	\$1,055,138	\$1,055,138
OTHER REVENUE SOURCES	\$952,620	\$1,096,076	\$647,669	\$503,864	\$302,549	\$302,549
INTERFUND TRANSFERS	\$95,651	\$294,053	\$461,033	\$733,257	\$1,711,032	\$1,711,032
REVENUE TOTAL	\$21,015,415	\$22,288,406	\$21,425,211	\$23,519,915	\$24,018,030	\$24,018,030
TOTAL RESOURCES	\$31,902,739	\$36,230,851	\$39,790,607	\$40,019,915	\$37,218,030	\$37,218,030
EXPENSES						
MATERIALS & SERVICES	\$4,338,373	\$5,665,159	\$6,165,720	\$7,607,675	\$9,224,799	\$9,224,799
PERSONNEL SERVICES	\$8,886,993	\$9,709,746	\$9,749,724	\$13,423,069	\$14,567,492	\$14,567,492
CAPITAL OUTLAY	\$492,021	\$697,965	\$1,332,827	\$1,846,230	\$1,207,996	\$1,207,996
SPECIAL PAYMENTS	\$1,068,112	\$368,599	\$161,901	\$1,014,180	\$1,191,000	\$1,191,000
INTERFUND TRANSFERS	\$3,174,794	\$1,424,002	\$9,962,236	\$9,949,594	\$695,643	\$695,643
EXPENSES TOTAL	\$17,960,294	\$17,865,471	\$27,372,409	\$33,840,748	\$26,886,930	\$26,886,930
OTHER REQUIREMENTS						
OPERATING CONTINGENCY	—	—	—	\$1,815,705	\$2,714,000	\$2,714,000
UNAPPROPRIATED ENDING FUND BALANCE	—	—	—	\$4,363,462	\$7,617,100	\$7,617,100
OTHER REQUIREMENTS TOTAL	—	—	—	\$6,179,167	\$10,331,100	\$10,331,100
TOTAL REQUIREMENTS	\$17,960,294	\$17,865,471	\$27,372,409	\$40,019,915	\$37,218,030	\$37,218,030
RESOURCES LESS REQUIREMENTS	\$13,942,445	\$18,365,380	\$12,418,198	\$0	\$0	\$0

Morrow County

Revenue & Resources

FY2026 Budget

Beginning Fund Balances



Data Updated: Jun 03, 2025, 10:39 AM

Beginning Fund Balances by Fund Type

	ACTUALS				ACTUAL		YTD
	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025
Revenues & Resources							
Debt Service	–	–	–	–	–	–	\$613,378
General	\$4,924,045	\$4,561,939	\$6,423,958	\$10,602,724	\$10,887,323	\$13,942,445	\$18,365,395
Special Revenue	\$5,680,438	\$7,177,910	\$8,064,972	\$10,127,474	\$16,540,897	\$18,354,314	\$20,368,410
Capital Project	\$830,819	\$923,973	\$2,065,922	\$5,119,498	\$4,163,226	\$11,780,309	\$21,371,071
REVENUES & RESOURCES TOTAL	\$11,435,302	\$12,663,822	\$16,554,852	\$25,849,696	\$31,591,446	\$44,077,068	\$60,718,254

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 FY2026 are calculated based on the current year-to-date actual expenditures and revenues along with projected expenditures through the remainder of the current fiscal year. If these projections differ significantly from the actual fund balances at the end of the current fiscal year, the budget for FY2026 will require reevaluation to determine if a supplemental budget may be required.

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 budgeted which cannot be foreseen and planned in the budget. The amount must be based on a good faith estimate.

In general, for the General Fund and other operating funds, the minimum fund balance target is set at 15% of operating expenditures for that fund and is allocated to 'unappropriated fund balance' or 'reserved for future expenditure' and 'general operating contingency' is set at 10% of appropriations for the fund.

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.

Beginning Fund Balances

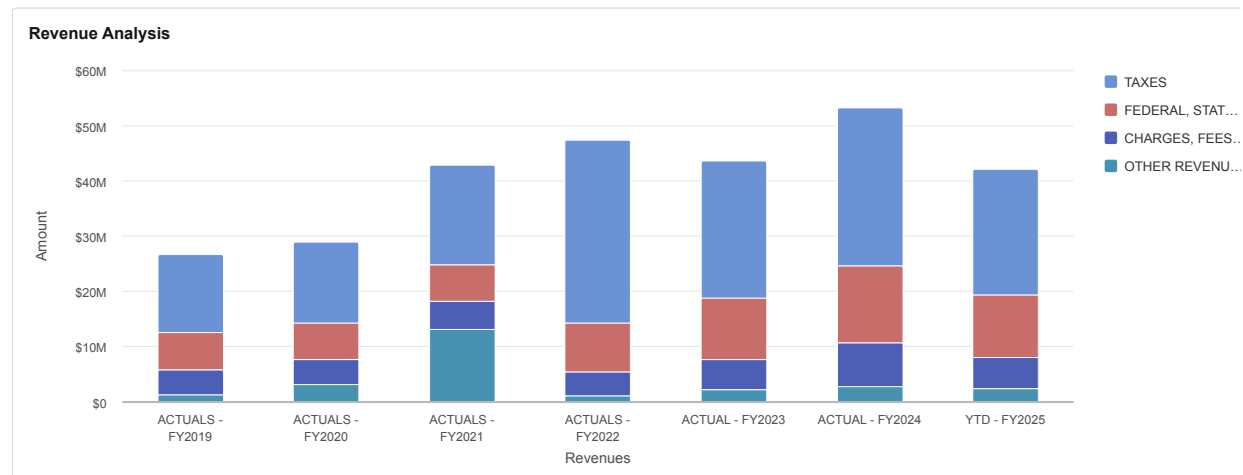
	2021-22 Actual	2023 - 24 Actual	2024-25 Current Budget	2024-25 YTD	2025-26 Proposed Budget	2025-26 Approved Budget
Debt Service						
DEBT SERVICE FUND	\$0	\$0	\$588,000	\$613,378	\$3,200,000	\$3,200,000
DEBT SERVICE TOTAL	\$0	\$0	\$588,000	\$613,378	\$3,200,000	\$3,200,000
General						
GENERAL FUND	\$10,602,724	\$13,942,445	\$16,500,000	\$18,365,395	\$13,200,000	\$13,200,000
GENERAL TOTAL	\$10,602,724	\$13,942,445	\$16,500,000	\$18,365,395	\$13,200,000	\$13,200,000
Special Revenue						
HERITAGE TRAIL FUND	\$17,242	\$82,988	\$735,000	\$734,637	\$1,325,000	\$1,325,000
ROAD FUND	\$2,677,192	\$3,701,459	\$2,150,000	\$5,388,160	\$8,000,000	\$8,000,000
FINLEY BUTTES ROAD FUND	\$1,464,028	\$1,024,613	\$2,000,000	\$1,674,016	\$2,800,000	\$2,800,000
LPSCC FUND	\$66,158	\$62,271	\$20,000	\$36,021	\$19,000	\$19,000

	2021-22 Actual	2023 - 24 Actual	2024-25 Current Budget	2024-25 YTD	2025-26 Proposed Budget	2025-26 Approved Budget
AIRPORT FUND	\$142,942	\$212,904	\$125,000	\$298,189	\$200,000	\$200,000
LAW LIBRARY	\$31,250	\$34,503	\$37,000	\$39,458	\$45,500	\$45,500
911 EMERGENCY FUND	\$494,064	\$999,083	\$575,000	\$1,270,273	\$1,200,000	\$1,200,000
CORNER PRESERVATION	\$259,286	\$298,933	\$335,000	\$323,905	\$346,000	\$346,000
FINLEY BUTTES LICENSE FEE	\$1,142,465	\$1,653,599	\$1,300,000	\$1,856,489	\$800,000	\$800,000
COUNTY SCHOOL FUND	\$372	\$0	\$0	\$0	\$0	\$0
IONE SCHOOL FUND	\$37	\$0	\$0	\$0	\$0	\$0
FAIR	\$300,625	\$226,503	\$20,000	\$201,607	\$312,000	\$312,000
SPEC TRANSPORTATION FUND	\$536,773	\$367,659	\$400,000	\$428,789	\$540,000	\$540,000
ENFORCEMENT FUND	\$21,785	\$19,979	\$19,000	\$19,821	\$19,900	\$19,900
ECONOMIC DEVELOPMENT	\$41,130	\$72,262	\$14,000	\$64,163	\$22,000	\$22,000
VICTIM/WITNESS ASSISTANCE	\$34,956	\$19,041	\$36,000	\$38,534	\$36,000	\$36,000
WILLOW CREEK WIND FEES	\$45,954	\$1,188	\$0	\$68	\$0	\$0
CAMI GRANT	\$47,216	\$29,608	\$9,088	\$31,278	\$0	\$0
SAFETY COMMITTEE FUND	\$10,242	\$13,414	\$0	\$20,890	\$30,000	\$30,000
RODEO FUND	\$10,000	\$0	\$0	\$0	\$0	\$0
JUSTICE COURT BAILS/FINES	\$19,324	\$20,014	\$20,000	\$19,370	\$20,000	\$20,000
CLERKS RECORDS FUND	\$21,778	\$25,798	\$24,000	\$27,902	\$28,200	\$28,200
DUII IMPACT FUND	\$29,651	\$30,821	\$31,500	\$32,373	\$34,000	\$34,000
BUILDING PERMIT FUND	\$1,096,729	\$2,354,204	\$3,300,000	\$4,139,544	\$5,000,000	\$5,000,000
PARK FUND	\$219,090	\$659,951	\$467,184	\$703,336	\$370,000	\$370,000
EQUITY FUND	\$620,293	\$628,639	\$630,000	\$639,485	\$640,000	\$640,000
LIQUOR CONTROL FUND	\$874	\$908	\$930	\$949	\$1,000	\$1,000
WATER PLANNING FUND	\$258	\$10,258	\$0	\$44,907	\$170,000	\$170,000
ELECTION MODERNIZATION FUND	\$0	\$0	\$19,660	\$20,108	\$21,200	\$21,200
OPIOID ABATEMENT FUND	\$0	\$0	\$0	\$0	\$141,400	\$141,400
MEDIATION & CONCILIATION FUND	\$0	\$0	\$0	\$0	\$165,000	\$165,000
BEHAVIORAL HEALTH DEFLECTION GRANT FUND	\$0	\$0	\$0	\$0	\$152,000	\$152,000
FOREST SERVICE FUND	\$81,820	\$95,480	\$51,839	\$51,839	\$11,000	\$11,000
COURT SECURITY FUND	\$81,192	\$45,079	\$35,580	\$34,887	\$27,000	\$27,000
STRATEGIC INVESTMENT PROGRAM FUND	\$17,711	\$65,875	\$0	\$1,363	\$65,000	\$65,000
SHEPHERDS FLAT FEES	\$11,371	\$6	\$0	\$184	\$0	\$0
5310 - FTA GRANT FUND	\$37,051	\$95,726	\$0	\$0	\$0	\$0
COMMUNITY CORRECTIONS	\$384,567	\$298,787	\$236,960	\$346,933	\$390,000	\$390,000
PGE - CARTY	\$51,941	\$2	\$0	\$1,013	\$0	\$0
SHERIFF'S RESERVE FUND	\$14,988	\$15,713	\$12,000	\$11,809	\$8,500	\$8,500
WHEATRIDGE WIND FUND	\$0	\$2,246	\$0	\$101,110	\$0	\$0
ORCHARD WIND	\$0	\$3,180	\$0	\$3,187	\$0	\$0
RESILIENCY FUND	\$92,008	\$5,171,936	\$1,758,402	\$1,758,402	\$55,000	\$55,000
STATE AND FED WILDLIFE	\$3,112	\$9,684	\$0	\$3,409	\$4,000	\$4,000
SPECIAL REVENUE TOTAL	\$10,127,474	\$18,354,314	\$14,363,143	\$20,368,410	\$22,998,700	\$22,998,700
Capital Project						
ROAD FUND EQUIP RES	\$337,207	\$611,382	\$406,000	\$572,433	\$692,500	\$692,500
INFORMATION TECHNOLOGY RESERVE	\$66,705	\$110,439	\$248,000	\$253,529	\$900,000	\$900,000
PROGRAMMING RESERVE	\$31,116	\$140,484	\$0	\$23	\$0	\$0
WEED EQUIP. RESERVE	\$20,789	\$31,884	\$0	-\$12,231	\$2,000	\$2,000
STF VEHICLE RESERVE FUND	\$117,635	\$96,473	\$100,000	\$102,345	\$107,000	\$107,000
FAIR ROOF RESERVE	\$24,901	\$29,994	\$32,000	\$31,353	\$0	\$0
CAPITAL IMPROVEMENT PROJ.	\$3,374,730	\$9,105,158	\$18,557,219	\$18,851,650	\$26,150,000	\$26,150,000
BLEACHER/CIP RESERVE	\$25,823	\$21,695	\$21,550	\$22,639	\$24,000	\$24,000
FAIR IMPROVEMENT FUND	\$21,200	\$1,061,793	\$1,125,000	\$1,153,042	\$1,163,350	\$1,163,350
FACILITIES RESERVE FUND	\$1,099,394	\$571,007	\$385,000	\$396,289	\$665,000	\$665,000
CAPITAL PROJECT TOTAL	\$5,119,498	\$11,780,309	\$20,874,769	\$21,371,071	\$29,703,850	\$29,703,850
TOTAL	\$25,849,696	\$44,077,068	\$52,325,912	\$60,718,254	\$69,102,550	\$69,102,550

Revenue & Resources

FY2026 Budget

Revenue Analysis



Data Updated: Jun 03, 2025, 10:39 AM

Revenue Trends - Governmental Funds

	2021-22 Actual	2023 - 24 Actual	2024-25 Current Budget	2024-25 YTD	2025-26 Proposed Budget	2025-26 Approved Budget
TAXES						
PROPERTY TAXES	\$11,496,930	\$15,584,457	\$16,098,300	\$15,317,545	\$15,848,938	\$15,848,938
STRATEGIC INVESTMENT PROGRAMS (SIP)	\$9,079,454	\$11,691,368	\$6,593,797	\$6,594,628	\$8,806,019	\$8,806,019
OTHER TAXES	\$12,601,805	\$1,214,452	\$1,114,701	\$893,839	\$1,117,701	\$1,117,701
TAXES TOTAL	\$33,178,189	\$28,490,277	\$23,806,798	\$22,806,012	\$25,772,658	\$25,772,658
FEDERAL, STATE, & LOCAL						
INTERGOVERNMENTAL - GRANTS	\$5,086,411	\$6,833,393	\$10,148,696	\$4,813,796	\$9,776,787	\$9,776,787
INTERGOVERNMENTAL - SHARED REVENUE	\$3,659,110	\$7,028,114	\$4,130,855	\$6,486,636	\$4,122,073	\$4,122,073
FEDERAL, STATE, & LOCAL TOTAL	\$8,745,521	\$13,861,507	\$14,279,551	\$11,300,433	\$13,898,860	\$13,898,860
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS						
CHARGES FOR SERVICES	\$1,671,531	\$3,212,604	\$1,688,770	\$1,797,339	\$1,989,248	\$1,989,248
PERMITS & LICENSES	\$2,181,546	\$4,278,347	\$2,771,000	\$3,147,760	\$3,070,500	\$3,070,500
FRANCHISE FEES	\$18,448	\$47,403	\$25,000	\$51,168	\$30,000	\$30,000
FINES, FORFEITURES, AND PENALITIES	\$633,268	\$526,564	\$489,300	\$586,383	\$570,800	\$570,800
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS TOTAL	\$4,504,794	\$8,064,918	\$4,974,070	\$5,582,650	\$5,660,548	\$5,660,548
OTHER REVENUE SOURCES						
MISCELLANEOUS	\$801,774	\$550,533	\$365,761	\$319,281	\$209,928	\$209,928
OTHER FINANCING SOURCES	\$190,731	\$2,139,626	\$1,220,200	\$2,168,028	\$1,212,430	\$1,212,430
OTHER REVENUE SOURCES TOTAL	\$992,505	\$2,690,159	\$1,585,961	\$2,487,309	\$1,422,358	\$1,422,358
TOTAL	\$47,421,009	\$53,106,863	\$44,646,380	\$42,176,404	\$46,754,424	\$46,754,424

Tax Revenue

Compared to the current fiscal year, tax revenue for FY2026 is projected to decrease by about 1.5%. The reason for the decline in projected tax revenue is based on lower than expected personal property tax in the current fiscal year. Projects for property taxes are provided by the County Assessor and then reviewed for reasonableness and accuracy. Those projections are also decreased by a collection rate and discount factor of 0.039.

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)

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.

FY2026 Estimated Revenues - Strategic Investment Programs								
	Caithness	Shepards Flat	PGE	Wheatridge	Orchard Wind	Amazon	Gain Share	Total
CSF-Distributed	\$	375,000	\$ 500,000	\$ 500,000	\$ 120,000	\$ 960,000	\$ -	\$ 2,455,000
CSF-Retained		125,000				240,000	-	365,000
CSF-Total	\$	500,000	\$ 500,000	\$ 500,000	\$ 120,000	\$ 1,200,000	\$ -	\$ 2,820,000
Addl Payments-Retainer	\$	1,000,000	\$ 1,996,669	\$ 1,930,000	\$ 9,350	\$ 850,000	\$ -	\$ 5,786,019
Addl Payments-Distributed		-	-	-	-	-	-	-
Total Addl Payment	\$	1,000,000	\$ 1,996,669	\$ 1,930,000	\$ 9,350	\$ 850,000	\$ -	\$ 5,786,019
Gain Share-Retained	\$	-	\$ -	\$ -	\$ -	\$ -	\$ 27,300	\$ 27,300
Gain Share-Distributed		-	-	-	-	-	172,700	172,700
Total Gain Share	\$	-	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 200,000
Total SIP Fees	\$	1,500,000	\$ 2,496,669	\$ 2,430,000	\$ 129,350	\$ 2,050,000	\$ -	\$ 8,606,019
Total Gain Share							200,000	200,000
Total SIP Related	\$	1,500,000	\$ 2,496,669	\$ 2,430,000	\$ 129,350	\$ 2,050,000	\$ 200,000	\$ 8,806,019
Total County	\$	1,125,000	\$ 1,996,669	\$ 1,930,000	\$ 9,350	\$ 1,090,000	\$ 27,300	\$ 6,178,319
Total Distributed		375,000	500,000	500,000	120,000	960,000	172,700	2,627,700
Total SIP Related	\$	1,500,000	\$ 2,496,669	\$ 2,430,000	\$ 129,350	\$ 2,050,000	\$ 200,000	\$ 8,806,019

While revenue from SIP agreements may be recurring for up to 15 years, an effort is made to try to allocate these resources first to projects and one-time or limited duration expenditures. Below is a table of how the SIP revenues are allocated throughout the FY2026 budget.

County Use of SIP Revenues		
General Fund	\$	1,820,625
Heritage Trail Reserve Fund		621,500
IT Capital Reserve Fund		253,500
Weed Equipment Reserve Fund		39,800
Capital Improvement Reserve Fund		1,807,677
Fair Capital Improvement Reserve Fund		377,350
Parks Fund		51,399
Facilities Reserve Fund		117,000
Community Corrections Fund		73,956
Victim/Witness Advocate Fund		59,512
	\$	5,222,319
Payments to Others		
Community Renewable Energy Association	\$	21,000
County/Ione School Districts		1,000,000
	\$	1,021,000
Total	\$	6,243,319

Federal, State, and Local Revenue

Federal, State, and Local Revenue

	2021-22 Actual	2023 - 24 Actual	2024-25 Current Budget	2024-25 YTD	2025-26 Proposed Budget	2025-26 Approved Budget
INTERGOVERNMENTAL - GRANTS						
STATE GRANTS	\$4,678,511	\$4,487,864	\$8,221,212	\$3,728,326	\$6,974,322	\$6,974,322
FEDERAL GRANTS	\$323,140	\$2,246,392	\$1,857,098	\$1,004,885	\$2,419,219	\$2,419,219
LOCAL GRANTS	\$84,760	\$99,137	\$70,386	\$80,585	\$383,246	\$383,246
INTERGOVERNMENTAL - GRANTS TOTAL	\$5,086,411	\$6,833,393	\$10,148,696	\$4,813,796	\$9,776,787	\$9,776,787
INTERGOVERNMENTAL - SHARED REVENUE						
GAS TAX/STATE HIGHWAY	\$1,403,191	\$1,409,775	\$1,886,029	\$1,347,767	\$1,886,029	\$1,886,029
OTHER SHARED REVENUES	\$639,155	\$3,239,284	\$486,994	\$3,433,491	\$399,905	\$399,905
911 TAX	\$563,169	\$581,112	\$497,295	\$429,796	\$560,000	\$560,000
SPEC. CO RD FUNDS	\$430,348	\$802,373	\$312,000	\$390,697	\$375,000	\$375,000
STATE SHARED REV - OTHER	\$77,477	\$419,665	\$451,017	\$554,536	\$399,402	\$399,402
LOTTERY DOLLARS	\$167,074	\$181,224	\$181,167	\$149,867	\$181,167	\$181,167
RV TAX	\$159,335	\$141,311	\$152,000	\$93,344	\$152,000	\$152,000
FEDERAL FOREST FEES	\$120,234	\$159,955	\$72,350	\$31,287	\$72,350	\$72,350
ALCOHOL TAX	\$83,674	\$82,401	\$78,475	\$49,403	\$83,300	\$83,300
CIGARETTE TAX	\$8,135	\$6,229	\$5,520	\$4,398	\$10,520	\$10,520
AMUSEMENT TAX	\$3,076	\$3,829	\$2,400	\$1,130	\$2,400	\$2,400
FEDERAL SHARED REV - OTHER	\$4,244	\$956	\$5,608	\$920	\$0	\$0
EASTERN OR SEVERANCE TAX	\$0	\$0	\$0	\$0	\$0	\$0
INTERGOVERNMENTAL - SHARED REVENUE TOTAL	\$3,659,110	\$7,028,114	\$4,130,855	\$6,486,636	\$4,122,073	\$4,122,073
TOTAL	\$8,745,521	\$13,861,507	\$14,279,551	\$11,300,433	\$13,898,860	\$13,898,860

Federal State and Local revenues are comprised of grants, and intergovernmental (primarily state) shared revenues. The Federal, State, and Local revenues for the FY2026 budget comprise about 29.8% of the total revenues for the County.

Total intergovernmental revenues are budgeted at \$ 486,994 which is about a 1.7% increase over the prior year's budget. Grant revenue for FY2026 is projected to decrease by about 3.7% or \$371,909. The grant revenue reductions are the most significant in Public Health and Public Transportation.

Charges, Fees, Licenses, Permits, Fines and Assessments

Another significant source of revenue for the County are charges for services and fees. For the FY2026 we are budgeted a 13.8% increase over the prior year's budget which equates to \$686,478. The license fees received from the Finley Butte Landfill account for \$300,000 of that increase due to the annual contract rate adjustment based on the CPI. Another significant increase of \$122,000 is being projected in the Parks Department due to an update to the Parks fee schedule.

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.

	2021-22 Actual	2023 - 24 Actual	2024-25 Current Budget	2024-25 YTD	2025-26 Proposed Budget	2025-26 Approved Budget
CHARGES FOR SERVICES	\$1,671,531	\$3,212,604	\$1,688,770	\$1,797,339	\$1,989,248	\$1,989,248
PERMITS & LICENSES	\$2,181,546	\$4,278,347	\$2,771,000	\$3,147,760	\$3,070,500	\$3,070,500
FRANCHISE FEES	\$18,448	\$47,403	\$25,000	\$51,168	\$30,000	\$30,000
FINES, FORFEITURES, AND PENALTIES	\$633,268	\$526,564	\$489,300	\$586,383	\$570,800	\$570,800
TOTAL	\$4,504,794	\$8,064,918	\$4,974,070	\$5,582,650	\$5,660,548	\$5,660,548

Other Revenue & Income

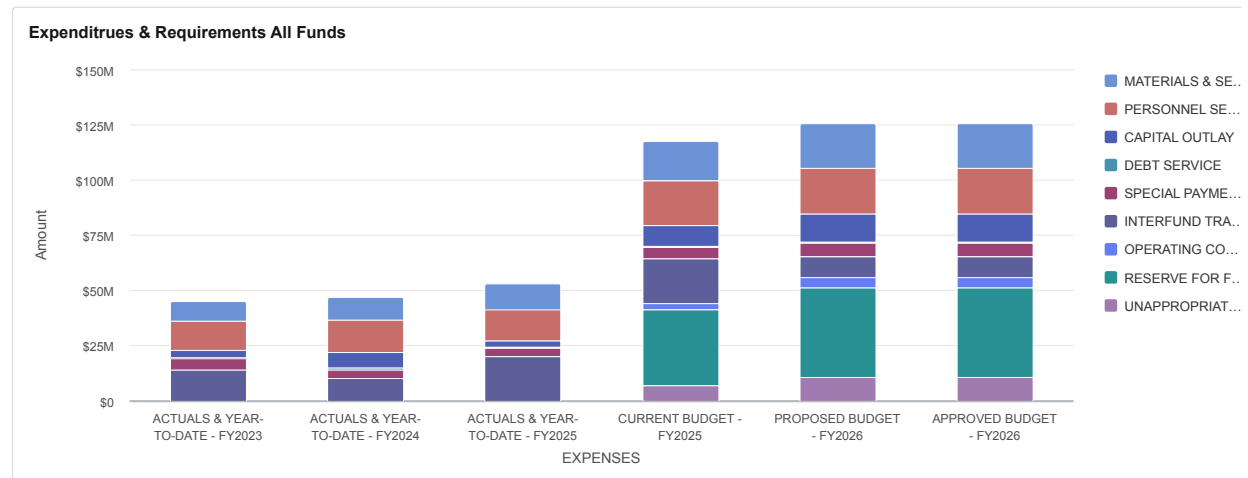
Other Revenues - All Funds

	2021-22 Actual	2023 - 24 Actual	2024-25 Current Budget	2024-25 YTD	2025-26 Proposed Budget	2025-26 Approved Budget
MISCELLANEOUS						
PROGRAM INCOME	\$64,776	\$13,276	\$12,000	\$7,573	\$10,000	\$10,000
CONTRIBUTIONS & DONATIONS	\$8,850	\$200	\$1,550	\$541	\$1,550	\$1,550
COLLECTIONS & RECOVERY	\$0	\$40	\$0	\$0	\$0	\$0
INSURANCE PROCEEDS	\$12,551	\$55,220	\$28,800	\$78,448	\$15,000	\$15,000
MISC REVENUE	\$144,765	\$250,422	\$77,180	\$119,953	\$85,022	\$85,022
CULTURAL COALITION- REVENUE	\$7,882	\$8,011	\$0	\$9,638	\$0	\$0
ASSET SALE PROCEEDS	\$22,745	\$97,146	\$46,901	\$5,000	\$6,900	\$6,900
REFUNDS	\$0	\$12,280	\$100	\$21,451	\$100	\$100
REIMBURSEMENTS	\$540,206	\$113,939	\$199,230	\$76,677	\$91,356	\$91,356
MISCELLANEOUS TOTAL	\$801,774	\$550,533	\$365,761	\$319,281	\$209,928	\$209,928
OTHER FINANCING SOURCES						
INTEREST INCOME	\$187,263	\$1,308,150	\$1,207,200	\$1,074,008	\$1,150,830	\$1,150,830
INVESTMENT INCOME	\$0	\$831,477	\$0	\$1,094,020	\$48,600	\$48,600
AUCTION PROCEEDS	\$3,469	\$0	\$5,000	\$0	\$5,000	\$5,000
LOAN-REPAYMENT INTEREST	\$0	\$0	\$8,000	\$0	\$8,000	\$8,000
OTHER FINANCING SOURCES TOTAL	\$190,731	\$2,139,626	\$1,220,200	\$2,168,028	\$1,212,430	\$1,212,430
TOTAL	\$992,505	\$2,690,159	\$1,585,961	\$2,487,309	\$1,422,358	\$1,422,358

Expenditures & Requirements

FY2026 Budget

Expenditure Summary



Data Updated: Jun 03, 2025, 10:39 AM

Expenditures & Requirements All Funds

	ACTUALS & YEAR-TO-DATE			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
EXPENSES						
MATERIALS & SERVICES	\$9,137,845	\$10,175,338	\$11,570,094	\$17,599,365	\$19,971,736	\$19,971,736
PERSONNEL SERVICES	\$13,252,135	\$14,661,781	\$14,364,408	\$20,102,935	\$21,006,411	\$21,006,411
CAPITAL OUTLAY	\$3,224,043	\$7,104,829	\$2,706,641	\$9,579,924	\$12,650,176	\$12,650,176
DEBT SERVICE	\$570,207	\$590,863	\$591,421	\$625,707	\$590,000	\$590,000
SPECIAL PAYMENTS	\$4,857,531	\$3,932,881	\$3,759,097	\$4,808,117	\$5,733,447	\$5,733,447
INTERFUND TRANSFERS	\$14,212,188	\$10,246,613	\$19,991,893	\$20,252,215	\$9,489,962	\$9,489,962
OPERATING CONTINGENCY	—	—	—	\$2,799,905	\$4,758,003	\$4,758,003
RESERVE FOR FUTURE EXPENDITURES	—	—	—	\$34,331,119	\$40,592,548	\$40,592,548
UNAPPROPRIATED ENDING FUND BALANCE	—	—	—	\$7,125,220	\$10,554,653	\$10,554,653
EXPENSES TOTAL	\$45,253,948	\$46,712,306	\$52,983,554	\$117,224,507	\$125,346,936	\$125,346,936

Expenditures & Requirements

FY2026 Budget

Personnel

Staffing Changes

Full Time Equivalent (FTE) increases that are included in the FY2026 budget are listed in the table below. Each year, there is an open process for departments to submit requests for FTE increases. These requests are reviewed and vetted by the Personnel Review Committee and a final recommendation is made to the Board of Commissioners. Approved changes are then incorporated into the proposed budget.

FTE Increases			
Department	Fund	Position	FTE
Weed	General Fund	Weed Control Applicator	0.51
Human Resources	General Fund	Human Resources Assistant	0.80
Facilities Maintenance	General Fund	Janitor	1.00
District Attorney	General Fund	Legal Assistant	1.00

Compensation Board Recommendations

Recommendations made by the Compensation Board for Elected Officials compensation are listed below and have been incorporated into the FY2026 Budget:

- Cost of Living Allowance (COLA) for Assessor, Clerk, Justice of the Peace, Sheriff and Treasurer: 3.0%
- Increase Commissioner compensation from \$72,384 to \$77,000, plus a 3% COLA
- Increase the District Attorney stipend from \$16,544 to \$25,000

These recommendations were reviewed and approved by the Board of Commissioners. As provided in ORS, changes in compensation for elected officials

must be approved by both the Budget Committee and the Board of Commissioners.

Other Personnel Budget Assumptions:

- COLA for all employees: 3.0% based on CPI
- Maintaining additional \$1,000,000 contribution from general funds towards the County pension unfunded liability
- Contribution rate for the County defined benefit pension plan increased to 55.4% (from 51%) of participating employees' salary based on actuarial valuation

Personnel

Personnel						
ACTUALS & YEAR-TO-DATE			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
EXPENSES						
PERSONNEL SERVICES						
5-10-1401 - STIPEND	—	—	—	\$74,641	\$25,000	\$25,000
5-10-1400 - WAGES & SALARIES	\$7,645,523	\$8,490,084	\$8,430,070	\$11,045,091	\$11,526,181	\$11,526,181
5-10-1410 - TEMP WORKERS WAGES & SALARIES	\$170,974	\$186,591	\$41,708	\$0	\$0	\$0
5-10-1420 - OVERTIME	\$167,000	\$148,538	\$124,059	\$288,448	\$217,397	\$217,397
5-10-1500 - EMPLOYEE INCENTIVES	\$85,788	\$111,018	\$119,108	\$43,421	\$26,583	\$26,583
5-10-1430 - FRINGE BENEFITS	\$2,132,947	\$2,411,181	\$2,374,407	\$3,262,423	\$3,422,619	\$3,422,619
5-10-1440 - PERS	\$96,335	\$72,436	\$121,299	\$392,926	\$791,435	\$791,435
5-10-1450 - TAXES	\$601,540	\$662,357	\$645,652	\$919,737	\$955,138	\$955,138
5-10-1460 - UNEMPLOYMENT INS	\$83,519	\$116,707	\$124,125	\$93,957	\$94,941	\$94,941
5-10-1470 - WORKERS COMP INS	\$128,856	\$109,938	\$133,013	\$202,429	\$195,227	\$195,227
5-10-1480 - RETIREMENT-DB	\$2,060,642	\$2,219,411	\$2,067,525	\$3,555,793	\$3,751,890	\$3,751,890
5-10-1490 - RETIREMENT-DC	\$79,009	\$133,521	\$183,442	\$224,069	\$0	\$0
PERSONNEL SERVICES TOTAL	\$13,252,135	\$14,661,781	\$14,364,408	\$20,102,935	\$21,006,411	\$21,006,411
EXPENSES TOTAL	\$13,252,135	\$14,661,781	\$14,364,408	\$20,102,935	\$21,006,411	\$21,006,411

Personnel by Department

	2021-22 Actual	2023 - 24 Actual	2024-25 Current Budget	2024-25 YTD	2025-26 Proposed Budget	2025-26 Approved Budget
BOARD OF COMMISSIONERS	\$554,310	\$699,917	\$841,609	\$754,825	\$738,076	\$738,076
FINANCE & ACCOUNTING	\$520,934	\$378,584	\$681,633	\$543,318	\$801,491	\$801,491
ASSESSOR/TAX COLLECTOR	\$769,056	\$721,338	\$1,010,139	\$858,157	\$1,037,379	\$1,037,379
TREASURER	\$126,491	\$145,458	\$180,203	\$159,790	\$190,589	\$190,589
COUNTY CLERK	\$304,487	\$347,530	\$453,855	\$386,610	\$493,488	\$493,488
VETERANS	\$102,781	\$137,176	\$160,666	\$101,691	\$125,794	\$125,794
BD OF PROPERTY TAX APPEAL	\$2,083	\$2,447	\$3,045	\$2,257	\$3,317	\$3,317
JUSTICE COURT	\$261,927	\$333,346	\$407,701	\$358,849	\$425,891	\$425,891
DISTRICT ATTORNEY	\$345,669	\$452,239	\$585,351	\$393,818	\$732,960	\$732,960
JUVENILE DEPARTMENT	\$260,005	\$315,329	\$364,898	\$324,487	\$398,354	\$398,354
SHERIFF DEPARTMENT	\$4,176,724	\$4,621,145	\$6,555,698	\$4,915,470	\$6,914,053	\$6,914,053
HEALTH DEPARTMENT	\$826,781	\$778,597	\$1,340,208	\$845,434	\$1,405,300	\$1,405,300
PLANNING DEPARTMENT	\$451,051	\$438,995	\$679,848	\$608,198	\$792,478	\$792,478
COMMUNITY DEVELOPMENT	\$0	\$74,056	\$0	\$1,555	\$0	\$0
EMERGENCY MANAGEMENT	\$79,445	\$95,477	\$136,558	\$105,450	\$134,630	\$134,630
SURVEYOR'S DEPARTMENT	\$2,392	\$56	\$0	\$0	\$0	\$0
PUBLIC WORKS ADMIN	\$69,864	\$121,874	\$197,829	\$290,872	\$240,097	\$240,097
PUBLIC WORKS-GEN MAINT	\$289,647	\$388,678	\$503,684	\$414,542	\$577,893	\$577,893

	2021-22 Actual	2023 - 24 Actual	2024-25 Current Budget	2024-25 YTD	2025-26 Proposed Budget	2025-26 Approved Budget
NORTH TRANSFER STATION	\$11,596	\$18,337	\$19,614	\$15,450	\$21,061	\$21,061
SOLID WASTE TRNS STATION	\$11,212	\$19,032	\$19,731	\$18,834	\$21,185	\$21,185
WEED DEPT.	\$107,265	\$139,572	\$176,247	\$134,787	\$254,372	\$254,372
HUMAN RESOURCES	\$0	\$334,817	\$338,060	\$291,829	\$452,622	\$452,622
COMMUNITY SERVICES ADMINISTRATION	\$0	\$0	\$0	\$0	\$201,821	\$201,821
NON-DEPARTMENTAL	\$37,035	\$1,001,833	\$1,000,000	\$0	\$1,000,000	\$1,000,000
CUTSFORTH PARK	\$41,671	\$67,547	\$84,101	\$57,162	\$43,712	\$43,712
ROAD DEPARTMENT	\$2,066,557	\$1,968,584	\$2,629,353	\$1,747,379	\$2,689,666	\$2,689,666
ANSON WRIGHT PARK	\$41,672	\$67,538	\$84,101	\$57,162	\$43,712	\$43,712
AIRPORT	\$0	\$45,591	\$58,894	\$40,355	\$16,966	\$16,966
ATV PARK	\$244,553	\$351,044	\$500,136	\$301,343	\$440,415	\$440,415
FAIR	\$36,813	\$35,450	\$30,150	\$30,153	\$31,642	\$31,642
SPECIAL TRANSPORTATION	\$142,493	\$560,194	\$1,059,623	\$604,629	\$777,447	\$777,447
5310 FTA GRANT	\$96,643	\$0	\$0	\$0	\$0	\$0
TOTAL	\$11,981,156	\$14,661,781	\$20,102,935	\$14,364,408	\$21,006,411	\$21,006,411

Department Summaries

FY2026 Budget

Fund:**101-General Fund****101-General Fund****Department:****100-Non-Departmental****199-Non-Departmental**

Introduction

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 three 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.

Budget Summary

Non-Departmental

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
Revenues						
BEGINNING FUND BALANCE	\$10,887,323	\$13,942,445	\$18,365,395	\$16,500,000	\$13,200,000	\$13,200,000
TAXES	\$16,002,796	\$16,557,130	\$15,951,536	\$16,969,001	\$16,722,639	\$16,722,639
FEDERAL, STATE, & LOCAL	\$1,643,702	\$180,424	\$55,116	\$98,395	\$104,620	\$104,620
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$31,412	\$47,403	\$51,168	\$25,000	\$30,000	\$30,000
OTHER REVENUE SOURCES	\$582,071	\$752,414	\$543,090	\$370,000	\$205,000	\$205,000
INTERFUND TRANSFERS	\$5,581	\$167,653	\$287,010	\$287,010	\$1,359,625	\$1,359,625
REVENUES TOTAL	\$29,152,885	\$31,647,470	\$35,253,315	\$34,249,406	\$31,621,884	\$31,621,884
Expenses						
MATERIALS & SERVICES	\$1,586,175	\$269,249	\$498,722	\$567,293	\$245,212	\$245,212
PERSONNEL SERVICES	\$29,969	\$1,833	\$0	\$1,000,000	\$1,000,000	\$1,000,000
CAPITAL OUTLAY	\$949	–	–	\$0	\$0	\$0
SPECIAL PAYMENTS	\$992,522	\$25,949	\$0	\$0	\$0	\$0
INTERFUND TRANSFERS	–	\$1,424,002	\$9,962,236	\$9,949,594	\$695,643	\$695,643
OPERATING CONTINGENCY	–	–	–	\$1,815,705	\$2,714,000	\$2,714,000

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
UNAPPROPRIATED ENDING FUND BALANCE	–	–	–	\$4,363,462	\$7,617,100	\$7,617,100
EXPENSES TOTAL	\$2,609,614	\$1,721,033	\$10,460,958	\$17,696,054	\$12,271,955	\$12,271,955
Revenues Less Expenses	\$26,543,271	\$29,926,437	\$24,792,357	\$16,553,352	\$19,349,929	\$19,349,929

Budget Discussion

Materials and services have decreased significantly in the FY2026 budget compared to the prior year. This is due to the ongoing effort to appropriately classify expenses by departments and functions in order to maximize financial transparency. In this budget, the most substantial decrease is due to moving the funding for the Morrow County Extension Service to Community Development rather than leaving it in 'Non-Departmental'.

In addition, there was an almost \$40,000 decrease as telephone and internet related costs were moved into the IT Department (who is responsible for managing them).

There is also a significant decrease in transfers out of the General Fund. In FY2025 the budget for interfund transfers was quite large due to the need to transfer and redistribute the General Fund surplus that had been accumulating to more appropriate funds and departments. That was a 'one time' activity that does not need to be maintained annually so those extra transfers out of the General Fund were removed from the budget for FY2026.

Also, we have maintained the \$1 million expenditure for the supplemental contribution to the defined benefit pension plan unfunded liability. Unless otherwise directed by the Board, this practice will continue, as funds are available, until the pension liability is fully funded.

Department Summaries

FY2026 Budget

Fund:

227-Capital Improvement Projects Fund

Department:

Multiple

Introduction

The Capital Improvement Projects (CIP) Fund is used to account for major strategic capital projects and acquisitions for the County. Monies are only expended from this fund for approved capital projects and acquisitions.

In prior years, several projects have been identified, and reserves have been accumulating towards them. These projects include:

- Public Health Building Improvements or Replacement
- Historic Courthouse Major Restoration
- Public Works Facility Improvement or Replacement
- Public Transit Facility
- Circuit Court Construction
- Sheriff's Office Improvement or Replacement

With the exception of the Circuit Court project (which is currently in progress) none of the other projects have been started. However, through the strategic planning and capital planning process that is currently underway, we expect to be able to prioritize the remaining projects on this list (and perhaps add additional projects) so that we can start moving them forward.

Budget Summary

227 - Capital Improvement Projects Fund

	ACTUALS & YEAR-TO-DATE			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
BEGINNING FUND BALANCE	\$2,125,962	\$9,105,158	\$18,851,650	\$18,557,219	\$26,150,000	\$26,150,000
REVENUE						
TAXES	–	\$5,000,000	–	\$0	\$0	\$0
FEDERAL, STATE, & LOCAL	–	\$3,237,786	\$3,012,007	\$1,896,012	\$1,800,000	\$1,800,000
OTHER REVENUE SOURCES	\$196,105	\$677,868	\$745,552	\$600,000	\$600,000	\$600,000
INTERFUND TRANSFERS	\$8,057,661	\$1,291,674	\$6,000,000	\$6,000,000	\$1,807,677	\$1,807,677

	ACTUALS & YEAR-TO-DATE			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
REVENUE TOTAL	\$8,253,766	\$10,207,328	\$9,757,559	\$8,496,012	\$4,207,677	\$4,207,677
TOTAL RESOURCES	\$10,379,729	\$19,312,486	\$28,609,209	\$27,053,231	\$30,357,677	\$30,357,677
EXPENSES						
MATERIALS & SERVICES	–	\$0	\$26,653	\$1,086,855	\$600,000	\$600,000
CAPITAL OUTLAY	\$704,364	\$257,495	\$485,407	\$3,909,500	\$5,303,600	\$5,303,600
DEBT SERVICE	\$570,207	\$0	–	\$0	\$0	\$0
INTERFUND TRANSFERS	–	\$203,341	\$2,000,000	\$2,000,000	\$0	\$0
EXPENSES TOTAL	\$1,274,571	\$460,836	\$2,512,060	\$6,996,355	\$5,903,600	\$5,903,600
OTHER REQUIREMENTS						
RESERVE FOR FUTURE EXPENDITURES	–	–	–	\$20,056,876	\$24,454,077	\$24,454,077
OTHER REQUIREMENTS TOTAL	–	–	–	\$20,056,876	\$24,454,077	\$24,454,077
TOTAL REQUIREMENTS	\$1,274,571	\$460,836	\$2,512,060	\$27,053,231	\$30,357,677	\$30,357,677
RESOURCES LESS REQUIREMENTS	\$9,105,158	\$18,851,650	\$26,097,150	\$0	\$0	\$0

Budget Discussion

Circuit Court Project:

Based on an overall project budget for the Circuit Court Project of \$35 million. The FY2026 budget provides adequate resources to meet the projected spending plan for FY2026 while at the same time accumulating and maintain adequate reserves for the projected project expenditures in FY2027 and FY2028.

The County is receiving funding from the State of Oregon that will ultimately cover a project 34% of the total project costs. This means the County's portion of the total costs is projected to be approximately \$23.1 million. Below is the most recent projected spending plan available at the time this budget was prepared.

A contingency amount has been added to the FY2026 budget to ensure adequate availability of funds and appropriations in the event of deviation from the spending projections provided by the project manager.

	FY2026	FY2027	FY2028
Projected project expenditures (Total)	\$ 5,276,000	\$ 26,382,000	\$ 2,635,000

Other Projects:

As previously mentioned, there are other projects that have been accumulating reserves that are accounted for in this fund. This funding may be reallocated based on the outcome and prioritization of the long-range capital planning process currently underway. The amounts allocated to each individual project may be modified by the Board of Commissioners as well based on the final prioritization of strategic capital projects.

Project Description	Amount in Reserve
Public Health Building	\$ 2,000,000
Historic Courthouse Restoration	\$ 1,000,000
Public Works Building	\$ 2,000,000
Public Transit Facility	\$ 651,073
Circuit Court Project (FY2027 & FY2028)	\$ 18,803,004
Total	\$ 24,454,077

Sources of Funding:

The sources of funding for additions to this fund in the FY2026 budget include County general funds (SIP Agreement revenue) and interest on investments.

Department Summaries

FY2026 Budget

Fund:**101-General Fund****Department:****102-Finance Department**

Introduction

The Finance Department oversees all financial accounting and reporting functions for the County, ensuring accuracy, compliance, and fiscal responsibility. Core responsibilities include maintaining the general ledger and chart of accounts, recording and auditing transactions, managing accounts payable, and preparing and monitoring the County's budget. The department also coordinates with the County's financial audit firm and other agencies conducting financial and compliance audits for various grant programs.

Additionally, under [ORS Chapter 210](#), the County Accountant's office plays a critical role in financial oversight. Responsibilities include maintaining a register of claims, auditing county payments, ensuring proper deposit of fees and funds, and reviewing financial reports from various departments. The office also prepares annual financial statements, monitors compliance with fiscal policies, and reports findings to the Board of County Commissioners to support informed decision-making.

In addition, during FY2025 a Risk and Procurement Management function was added to the Finance Department to oversee procurement processes, risk management strategies, and insurance coverage, including property, liability, and auto. This function ensures compliance with purchasing regulations, manages contractual agreements, and safeguards county assets through effective risk assessment and mitigation. The department also oversees fleet management, ensuring operational efficiency and cost-effectiveness in maintaining county vehicles. Centralizing these activities within Finance Department strengthens financial transparency and risk oversight while supporting the County's broader operational needs.

Budget Summary

102: Finance Department

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
Revenues						

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
FEDERAL, STATE, & LOCAL	\$2,525	\$23,652	\$5,731	\$6,500	\$6,500	\$6,500
OTHER REVENUE SOURCES	\$2,679	\$18	\$0	\$0	\$0	\$0
REVENUES TOTAL	\$5,204	\$23,670	\$5,731	\$6,500	\$6,500	\$6,500
Expenses						
MATERIALS & SERVICES	\$127,829	\$180,598	\$118,128	\$267,749	\$214,333	\$214,333
PERSONNEL SERVICES	\$643,594	\$378,584	\$543,318	\$681,633	\$801,491	\$801,491
EXPENSES TOTAL	\$771,423	\$559,182	\$661,447	\$949,382	\$1,015,824	\$1,015,824
Revenues Less Expenses	-\$766,219	-\$535,511	-\$655,716	-\$942,882	-\$1,009,324	-\$1,009,324

For FY2026, the department's budget reflects a 25% decrease in materials and services compared to the prior year. This reduction is primarily due to the removal of contractor and consulting costs for projects that have been postponed following a strategic re-prioritization. In previous budgets, \$50,000 had been allocated for engaging a consultant to develop a Cost Allocation Plan to distribute indirect costs across departments, grants, and programs. However, limitations within the current financial system make implementation of such a plan challenging, even if completed. As a result, this project has been deferred until after the successful implementation of the Enterprise Resource Planning (ERP) System.

For FY2026, the department's primary project beyond regular operations is the ERP System implementation and completion. This initiative represents a significant undertaking, requiring coordination across multiple County departments. The most substantial workload falls on the Finance and Human Resource departments, as the systems being replaced are core tools integral to daily operations. Successful execution of this project will enhance efficiency, data management, and long-term financial oversight for the County.

The newly established Risk and Procurement Management Function is also undertaking several activities and smaller projects throughout the fiscal year. While some are tied to the ERP System project, many focus on broader operational improvements. The primary emphasis will be on developing standardized processes and updating policies, ensuring efficiency and consistency in procurement, risk management, and related administrative functions.

Write a title for the content below

GF: 102-Finance

Position Name	FINANCE & ACCOUNTING
Allocated FTE Count	
Accounting Tech	1
Finance Director	1
Risk & Procurement Manager	1
Finance Manager	1
Accounting Analyst	1
ALLOCATED FTE COUNT	5

The FY2026 proposed budget reflects a 15% increase in personnel costs, primarily driven by the creation and addition of the Risk and Procurement Manager position within the department. This expansion strengthens operational oversight, ensuring more robust risk management and procurement processes.

With this adjustment, the Finance Department now consists of five full-time-equivalents (FTEs) in the proposed budget. The addition of the Finance Manager position in FY2024, alongside the newly established Risk and Procurement Manager, has helped round out the finance team's capabilities. At this time, no additional positions are anticipated in the near term, as the department is well-positioned to meet its current and projected operational needs.

Department Summaries

FY2026 Budget

Fund:**101-General Fund****241-Facilities Capital Reserve****Department:****121-Facilities Department****121-Facilities Department**

Introduction

General maintenance is dedicated to ensuring a safe, comfortable, and effective workplace for all staff and the public who visit and utilize our facilities.

The Facilities Department budget also includes the Facilities Capital Reserve Fund. This fund is utilized as a reserve for unplanned and unforeseen capital expenditures as well as to accumulate reserves for planned capital expenditures required to maintain County facilities.

Some of the increases in the General Fund department for Facilities are related to moving budget items from the Facilities Capital Reserve Fund into the General Fund Department. These changes are necessary due to the restrictions on how capital reserve funds are utilized; they can only be used to for the expenditure of funds related to capital improvements, acquisitions and capital projects. There were a number of line items classified as expenses (rather than capital) in the reserve fund in previous budgets. This has been corrected in the FY2026 budget.

The Facilities Capital Reserve now has two line items as follows:

- Capital Outlay-Unspecified: \$ 500,000
- Library Roof Replacement Reserve: \$ 300,000

The Library roof replacement reserve is to support a planned replacement project in FY2027.

The unspecified capital out 'unspecified' amount is a general appropriation that is not project specific and will only be utilized in the event of a major unplanned capital facilities need and only after approval of the expenditure by the Board of Commissioners. Unless directed otherwise, the regular reserve balance for this fund will be maintained at \$ 500,000 (not including project specific reserves).

- Other changes to materials & services expenditures in the Facilities Maintenance Department in the General Fund include:
- \$ 100,000 increase in contract services to support the annual maintenance plan for parking lots owned by the County
 - \$ 50,000 increase in contract services to perform maintenance on the historic courthouse building (including repairs to the stairs and to point and tuck stones)

Capital Outlay

Description	Notes	Amount
Irrigon Building Generator	Funded through ODEM Grant 22-208 for \$117,580; County to contribute \$30,000 to complete	\$ 147,580
Bartholomew Building Generator	Funded through ODEM Grant 23-EOC4 for \$177,000; anticipating \$275k Max for project; County to contribute \$98,000	\$ 275,000
FY2025 Carryover: Upfitting for vehicle procured in FY2025	Delivery was delayed so upfitting could not be completed	\$ 40,000
Additional Vehicle: Custodian	Addition of an additional custodian FTE requires an addition vehicle for the department.	\$ 49,000
Security Gate-Sheriff's Office (Irrigon)	Funded through ODEM Grant 24-29	\$ 29,380
Total		\$ 540,960

Budget Summary

121: Facilities

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
Revenues						
FEDERAL, STATE, & LOCAL	-	-	-	\$117,580	\$294,580	\$294,580

ACTUALS & YTD				CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
OTHER REVENUE SOURCES	\$4,837	\$4,611	–	\$1,500	\$0	\$0
REVENUES TOTAL	\$4,837	\$4,611	–	\$119,080	\$294,580	\$294,580
Expenses						
MATERIALS & SERVICES	\$292,198	\$250,488	\$213,396	\$341,192	\$524,485	\$524,485
PERSONNEL SERVICES	\$293,179	\$388,678	\$414,542	\$503,684	\$577,893	\$577,893
CAPITAL OUTLAY	\$195	\$137,570	\$36,503	\$368,580	\$540,960	\$540,960
EXPENSES TOTAL	\$585,572	\$776,736	\$664,440	\$1,213,456	\$1,643,338	\$1,643,338
Revenues Less Expenses	-\$580,736	-\$772,125	-\$664,440	-\$1,094,376	-\$1,348,758	-\$1,348,758

241 - Facilities Capital Reserve Fund

ACTUALS & YEAR-TO-DATE				CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
BEGINNING FUND BALANCE	\$844,926	\$571,007	\$396,289	\$385,000	\$665,000	\$665,000
REVENUE						
OTHER REVENUE SOURCES	\$21,486	\$20,282	\$18,942	\$18,000	\$18,000	\$18,000
INTERFUND TRANSFERS	\$204,596	–	\$277,000	\$277,000	\$117,000	\$117,000
REVENUE TOTAL	\$226,081	\$20,282	\$295,942	\$295,000	\$135,000	\$135,000
TOTAL RESOURCES	\$1,071,007	\$591,289	\$692,230	\$680,000	\$800,000	\$800,000
EXPENSES						
MATERIALS & SERVICES	–	–	\$231	\$175,000	\$0	\$0
CAPITAL OUTLAY	–	\$195,000	–	\$205,000	\$500,000	\$500,000
INTERFUND TRANSFERS	\$500,000	–	–	\$0	\$0	\$0
EXPENSES TOTAL	\$500,000	\$195,000	\$231	\$380,000	\$500,000	\$500,000
OTHER REQUIREMENTS						
RESERVE FOR FUTURE EXPENDITURES	–	–	–	\$300,000	\$300,000	\$300,000
OTHER REQUIREMENTS TOTAL	–	–	–	\$300,000	\$300,000	\$300,000
TOTAL REQUIREMENTS	\$500,000	\$195,000	\$231	\$680,000	\$800,000	\$800,000
RESOURCES LESS REQUIREMENTS	\$571,007	\$396,289	\$691,999	\$0	\$0	\$0

Personnel

GF: 121-Facilities & General Maintenance

Position Name	PUBLIC WORKS-GEN MAINT
Allocated FTE Count	
Facility Maintenance Supervisor	1
Facility Maintenance Specialist	2
Custodian	2
ALLOCATED FTE COUNT	5

The FY2026 budget includes the addition of one FTE for an additional custodian in the Facilities Department.

This brings the total number of FTEs for the department to five.

Department Summaries

FY2026 Budget

Fund:**101-General Fund****215-IT Capital Reserve Fund****Department:****125-Information Technology****125-Information Technology**

Introduction

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.

Budget Summary

125: Information Technology

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
Revenues						
FEDERAL, STATE, & LOCAL	\$1,164	\$3,963	\$2,612	\$0	\$0	\$0
OTHER REVENUE SOURCES	\$1,235	—	—	\$0	\$0	\$0
REVENUES TOTAL	\$2,400	\$3,963	\$2,612	\$0	\$0	\$0
Expenses						
MATERIALS & SERVICES	\$353,190	\$352,670	\$446,900	\$577,910	\$551,924	\$551,924
CAPITAL OUTLAY	—	—	\$93,131	\$105,000	\$53,000	\$53,000
EXPENSES TOTAL	\$353,190	\$352,670	\$540,031	\$682,910	\$604,924	\$604,924
Revenues Less Expenses	-\$350,791	-\$348,707	-\$537,419	-\$682,910	-\$604,924	-\$604,924

215 - IT Capital Reserve

	ACTUALS & YEAR-TO-DATE			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
BEGINNING FUND BALANCE	\$87,215	\$110,439	\$253,529	\$248,000	\$900,000	\$900,000
REVENUE						
FEDERAL, STATE, & LOCAL	—	—	—	\$29,690	\$0	\$0
OTHER REVENUE SOURCES	\$3,224	\$11,234	\$25,037	\$1,500	\$16,500	\$16,500
INTERFUND TRANSFERS	\$20,000	\$140,484	\$989,999	\$990,000	\$253,500	\$253,500
REVENUE TOTAL	\$23,224	\$151,719	\$1,015,036	\$1,021,190	\$270,000	\$270,000
TOTAL RESOURCES	\$110,439	\$262,158	\$1,268,565	\$1,269,190	\$1,170,000	\$1,170,000
EXPENSES						
MATERIALS & SERVICES	—	—	\$300,449	\$819,500	\$50,000	\$50,000

	ACTUALS & YEAR-TO-DATE			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
CAPITAL OUTLAY	–	\$8,629	\$20,733	\$49,690	\$970,000	\$970,000
EXPENSES TOTAL	–	\$8,629	\$321,182	\$869,190	\$1,020,000	\$1,020,000
OTHER REQUIREMENTS						
RESERVE FOR FUTURE EXPENDITURES	–	–	–	\$400,000	\$150,000	\$150,000
OTHER REQUIREMENTS TOTAL	–	–	–	\$400,000	\$150,000	\$150,000
TOTAL REQUIREMENTS	\$0	\$8,629	\$321,182	\$1,269,190	\$1,170,000	\$1,170,000
RESOURCES LESS REQUIREMENTS	\$110,439	\$253,529	\$947,383	\$0	\$0	\$0

Budget Discussion

Overall the IT budget for FY2026 reflects a decrease from the prior year of almost 13%. This is due to the removal of expenditures that were related to one time, limited duration projects. Two of these projects were the completion of the IT Business Continuity and Disaster Recovery Plan and the Server Redundancy Projects. At this time these projects are substantially complete, or will be, by the end of the fiscal year. This resulted in a total \$ 165,000 of expenditures being removed from the FY2026 budget.

The Information technology budget also includes the IT Capital Reserve Fund that is utilized as a reserve for major unplanned technology capital expenditures as well as major capital technology related projects. Through consulting with the IT team, it was determined that the appropriate base, or minimum balance, for this was should be \$ 200,000. This amount would only be utilized in the case of a necessary and unforeseen capital need in the department.

In addition to the reserve amount described above, this fund is also used for major IT related capital projects.

The only major project that is budgeted in this fund for FY2026 is the Enterprise Resource Planning (ERP) System replacement that was approved in the FY2025 budget. Although progress on this project has been made, there was a major roadblock encountered with the selected vendor for this system and the project team has had to pivot to an alternate vendor and system. This has resulted in a project delay with expected completion planned to be around the middle of FY2027. The budget for this project has been carried forward into the FY2026 budget. The majority of the project funding is through the Federal LATCF funding that the County received in FY2023.

There are some additional projects, though, that are included in the FY2026 budget which are detailed below:

Project	Capital or Expense	Amount
Conversion & Consolidation of Video	Expense	\$ 36,856

Project	Capital or Expense	Amount
Surveillance Systems		
Conversion & Consolidation of Building Access Control Systems	Capital	\$ 33,000
Fairgrounds Network/Fiber Improvements	Expense	\$ 5,250
Regular PC Replacements (5 yr rotation)	Expense	\$ 52,000
ERP System Replacement Project (In progress)	Capital (SBITA)	\$ 820,000

Department Summaries

FY2026 Budget

Fund:**101-General Fund****228-Safety Committee Fund****Department:****131-Human Resources**

Introduction

The Human Resources Department is dedicated to building collaborative partnerships across all levels of the County to foster a culture of engagement, respect, and shared success.

Goals & Objectives for Upcoming Year

Increase operation efficiency through streamlined HR processes. Implement technology solutions (HRIS) to reduce administrative tasks and streamline workflows, enabling staff to focus more on strategic initiatives and value-added activities. Through HRIS implementation work, we will conduct a comprehensive review of current HR processes to identify areas for improvement and develop standardized procedures to eliminate inefficiencies and ensure consistency in service delivery.

The Board of Commissioners have committed to developing a strategic plan that includes clearly defining the County's mission and values. Once this plan is in place, HR's goal is to align all processes and initiatives with the mission to ensure that every employee and department is working toward the same objectives and in unison. By enhancing communication, promoting transparency, and fostering mutual respect, we aim to create an environment where employees feel engaged, motivated, and empowered to do their best work. We understand that a culture built on collaboration and support not only increases employee satisfaction and retention but also drives improved performance across the organization.

Budget Summary

131: Human Resources

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
Revenues						
OTHER REVENUE SOURCES	-	-	\$750	-	-	-

ACTUALS & YTD				CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
REVENUES TOTAL	-	-	\$750	-	-	-
Expenses						
MATERIALS & SERVICES	-	\$86,206	\$137,568	\$190,136	\$201,071	\$201,071
PERSONNEL SERVICES	\$0	\$334,817	\$291,829	\$338,060	\$452,622	\$452,622
EXPENSES TOTAL	\$0	\$421,024	\$429,398	\$528,196	\$653,693	\$653,693
Revenues Less Expenses	\$0	-\$421,024	-\$428,648	-\$528,196	-\$653,693	-\$653,693

Budget Discussion

Human Resources and Finance are working jointly on implementing an Enterprise Resource Planning System (ERP) that works efficiently for both departments. We selected a system called Univerus. The software system expense for our department will increase due to the functionalities purchased.

Our department has asked for an additional employee to assist in paraprofessional HR activities due to the employee count growing at a consistent rate.

Personnel

GF: 131-HUMAN RESOURCES

Position Name	HUMAN RESOURCES
Allocated FTE Count	
Hr Director	1
Payroll & Benefits Coordinator	1
Human Resources Assistant	0.8
ALLOCATED FTE COUNT	2.8

In this section, you can go into further detail. Make your content more accessible by writing short sentences, choosing words and phrases you'd use when talking to a neighbor, and avoiding jargon.

Budget Summary: Safety Committee Fund

228 - Safety Committee Fund

	ACTUALS & YEAR-TO-DATE			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
BEGINNING FUND BALANCE	\$14,254	\$13,414	\$20,890	\$0	\$30,000	\$30,000
REVENUE						
OTHER REVENUE SOURCES	\$5,652	\$29,722	\$13,747	\$29,000	\$15,200	\$15,200
REVENUE TOTAL	\$5,652	\$29,722	\$13,747	\$29,000	\$15,200	\$15,200
TOTAL RESOURCES	\$19,905	\$43,136	\$34,637	\$29,000	\$45,200	\$45,200
EXPENSES						
MATERIALS & SERVICES	\$6,491	\$22,246	\$435	\$29,000	\$45,200	\$45,200
EXPENSES TOTAL	\$6,491	\$22,246	\$435	\$29,000	\$45,200	\$45,200
TOTAL REQUIREMENTS	\$6,491	\$22,246	\$435	\$29,000	\$45,200	\$45,200
RESOURCES LESS REQUIREMENTS	\$13,414	\$20,890	\$34,201	\$0	\$0	\$0

Budget Discussion

Morrow County holds in high regard the safety, welfare, and health of our employees. We have 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 we cannot take time to perform our 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. We expect our employees 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.

We are committed to making our loss prevention program a success, and we expect 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, we 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, we 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. We 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 our 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.

Department Summaries

FY2026 Budget

Fund:**101-General Fund****Department:****101-Board of Commissioners & Administration**

Introduction

The County Board of Commissioners serves as the governing body responsible for overseeing county operations, policy-making, and financial management in accordance with Oregon statutory law ([ORS Chapter 203](#)). Comprised of three commissioners, the board ensures effective decision-making, with a majority required to conduct county business. As the designated authority for county governance, the board appoints a chairperson annually, providing leadership and direction for administrative functions. Its responsibilities encompass budget approval, strategic planning, and addressing community needs, ensuring the county's fiscal health and efficient service delivery. Any statutory references to a county court within counties operating under a board of commissioners are legally interpreted as applying to the board itself.

Budget Summary

101: Board of Commissioners & Administration

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
Revenues						
FEDERAL, STATE, & LOCAL	\$9,922	\$9,000	\$56,556	\$21,800	\$9,000	\$9,000
OTHER REVENUE SOURCES	\$1,030	\$926	\$6,715	\$584	\$584	\$584
REVENUES TOTAL	\$10,952	\$9,926	\$63,271	\$22,384	\$9,584	\$9,584
Expenses						
MATERIALS & SERVICES	\$90,593	\$509,111	\$224,490	\$275,222	\$270,448	\$270,448
PERSONNEL SERVICES	\$431,608	\$699,917	\$754,825	\$841,609	\$738,076	\$738,076
CAPITAL OUTLAY	–	–	\$200,266	\$230,000	\$0	\$0
SPECIAL PAYMENTS	\$8,315	–	\$8,000	\$51,400	\$14,000	\$14,000
EXPENSES TOTAL	\$530,516	\$1,209,028	\$1,187,582	\$1,398,231	\$1,022,524	\$1,022,524
Revenues Less Expenses	-\$519,564	-\$1,199,102	-\$1,124,311	-\$1,375,847	-\$1,012,940	-\$1,012,940

For FY2026, the department has budgeted a **1.8% decrease** in materials and services and a **14% reduction** in personnel costs, both directly tied to the transfer of budget allocations for the Assistant County Administrator to the **Community Services Administration** department.

Additionally, there is a **significant decrease in capital outlay**, as the previous year’s budget included **\$230,000** for the replacement of several pool vehicles. This was a one-time expenditure and is not part of the department’s recurring annual costs.

Personnel

GF: 101-Board of Commissioners

Position Name	FY26 WF PLAN-PROPOSED
Allocated FTE Count	
Commissioner	3
County Administrator	1
BoC Executive Assistant	1
County Counsel	1
ALLOCATED FTE COUNT	6

In addition to the three elected Commissioners, this department oversees the activities and financial considerations of key administrative personnel, including the County Administrator, County Counsel, and the Executive Assistant. In the previous fiscal year, an additional role—the Assistant County Administrator—was established to support county leadership. To enhance transparency in financial reporting, this budget introduces a new department, **County Services Administration**, ensuring a more structured approach to oversight. This adjustment aligns reporting practices with operational functions, as the departments and programs managed by the Assistant County Administrator are all dedicated to community service initiatives.

Department Summaries

FY2026 Budget

Fund:**101-General Fund****Department:****103-Assessment & Tax**

Introduction

The County Assessor is responsible for determining property values, maintaining assessment records, and certifying the tax roll for collection. This includes administering tax exemptions, processing property value appeals, and ensuring compliance with state assessment regulations. The office also manages cadastral mapping and property ownership records.

The Tax Collector oversees the collection and distribution of property taxes to local taxing districts. Responsibilities include processing tax payments, managing delinquent accounts, handling foreclosure proceedings, and providing financial reporting in accordance with state regulations. These functions ensure accurate taxation and revenue distribution, supporting local government operations and essential public services.

Budget Summary

103: Assessment & Tax

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
Revenues						
FEDERAL, STATE, & LOCAL	\$86,650	\$114,202	\$111,923	\$107,500	\$107,500	\$107,500
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$13,485	\$17,667	\$11,780	\$18,300	\$18,300	\$18,300
OTHER REVENUE SOURCES	\$52,017	\$1,278	\$995	\$1,200	\$1,200	\$1,200
REVENUES TOTAL	\$152,152	\$133,148	\$124,698	\$127,000	\$127,000	\$127,000
Expenses						
MATERIALS & SERVICES	\$112,722	\$110,047	\$123,801	\$221,110	\$232,994	\$232,994
PERSONNEL SERVICES	\$720,609	\$721,338	\$858,157	\$1,010,139	\$1,037,379	\$1,037,379
CAPITAL OUTLAY	—	\$18,357	\$23,819	\$26,975	\$28,000	\$28,000
SPECIAL PAYMENTS	\$740	\$550	\$2,145	\$0	\$0	\$0
EXPENSES TOTAL	\$834,071	\$850,291	\$1,007,923	\$1,258,224	\$1,298,373	\$1,298,373
Revenues Less Expenses	-\$681,920	-\$717,144	-\$883,225	-\$1,131,224	-\$1,171,373	-\$1,171,373

The Assessment & Tax Department continues to play a critical role in managing property assessments and tax collections across Morrow County. With oversight of over \$11 billion in Real Market Value, \$3.9 billion in Taxable Value, and the certification and collection of over \$57 million in property taxes for the County’s 47 taxing districts, the department ensures accurate taxation and financial stewardship. Additionally, it manages and collects over \$20 million in Strategic Investment Program (SIP) and Enterprise Zone (EZ) payments, reinforcing economic development efforts.

In the past year, the department has successfully implemented new field appraisal and tax collection hardware and software, enhancing operational efficiency. These improvements, approved during the previous budget cycle, have streamlined field appraisal workflows and expedited tax payment turnover to the Treasurer, particularly during peak collection periods in November, February, and May.

Budget Adjustments for FY2024-25

Key financial adjustments in Materials and Services include:

- Office Supplies reduced from \$7,500 to \$5,500, with \$2,000 reallocated to Computer Hardware and Office Equipment Maintenance.
- Legal Notices increased by \$300 due to rising foreclosure public notice costs.
- Software Maintenance budgeted at an additional \$5,000, reflecting an anticipated 8% increase in software costs.
- Software Leases increased by \$2,026 to support Mobile Assessor software lease for field appraisal operations.
- Publications and Subscriptions increased by \$500, ensuring continued access to essential resources.

Capital Projects & Purchases

The department has allocated \$28,000 in capital outlay for the replacement of an aging vehicle, ensuring continued reliability in field operations. With three vehicles currently assigned, dependable transportation remains essential for supporting field appraisal work, interdepartmental coordination, and broader County-related travel requirements.

Personnel

GF: 103-ASSESSMENT & TAX

Position Name	ASSESSOR/TAX COLLECTOR
Allocated FTE Count	
Appraiser-Lead	1
A&T Office Specialist	2
Assessor & Tax Collector	1
Appraisal Data Analyst	1
Appraiser I	2

Position Name	ASSESSOR/TAX COLLECTOR
Appraiser II	1
ALLOCATED FTE COUNT	8

The Assessment & Tax Department maintains a staff of eight full-time equivalents (FTEs) in the FY2026 budget, with no changes to department staffing.

Department Summaries

FY2026 Budget

Fund:**101-General Fund****101-General Fund****233-Clerk's Records Fund****247-Election Modernization Fund****Department:****105-Clerk's Office****107-Board of Property Tax Appeals****105-Clerk's Office****105-Clerk's Office**

Introduction

The County Clerk's Office serves as a customer service hub, managing essential public records and administrative functions for Morrow County. Responsibilities include handling land, mortgage, and lien records, maintaining public indexes, and overseeing the processing of passports, marriage records, death notices, and election administration for cities, districts, and State and Federal offices.

The office collaborates closely with key agencies, including the Department of Vital Records, Department of State, Department of Revenue, Secretary of State, and other County partners, ensuring compliance and efficient operations.

Technology & Operations

To support its work, the office maintains software systems for recording and elections, including:

- OCVR – Oregon Central Voting Registration System for voter management.
- ScanPro for reading archived film records.
- ES&S Voting Machine software and hardware for election processing.

There are also other departments and funds under the responsibility of the County Clerk. These include:

- Board of Property Tax Appeals (BOPTA; department)
- Clerk's Records Fund
- Election Modernization Fund

Budget Summaries

105: County Clerk Office

ACTUALS & YTD				CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
Revenues						
FEDERAL, STATE, & LOCAL	\$6,029	\$0	–	\$5,000	\$5,000	\$5,000
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$89,005	\$94,203	\$81,694	\$99,350	\$108,300	\$108,300
OTHER REVENUE SOURCES	\$15,289	\$1,341	\$70	\$400	\$400	\$400
REVENUES TOTAL	\$110,323	\$95,544	\$81,764	\$104,750	\$113,700	\$113,700
Expenses						
MATERIALS & SERVICES	\$52,010	\$51,195	\$45,895	\$115,126	\$118,916	\$118,916
PERSONNEL SERVICES	\$329,166	\$347,530	\$386,610	\$453,855	\$493,488	\$493,488
SPECIAL PAYMENTS	\$3,244	\$2,247	\$2,785	\$3,000	\$3,000	\$3,000
EXPENSES TOTAL	\$384,420	\$400,971	\$435,290	\$571,981	\$615,404	\$615,404
Revenues Less Expenses	-\$274,097	-\$305,427	-\$353,526	-\$467,231	-\$501,704	-\$501,704

107: Board of Property Tax Appeals (General Fund)

ACTUALS & YTD				CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
Revenues						
FEDERAL, STATE, & LOCAL	\$192	\$532	\$409	\$0	\$0	\$0
OTHER REVENUE SOURCES	\$204	–	–	\$500	\$500	\$500
REVENUES TOTAL	\$395	\$532	\$409	\$500	\$500	\$500
Expenses						
MATERIALS & SERVICES	–	–	\$375	\$1,150	\$1,300	\$1,300
PERSONNEL SERVICES	\$2,233	\$2,447	\$2,257	\$3,045	\$3,317	\$3,317
EXPENSES TOTAL	\$2,233	\$2,447	\$2,632	\$4,195	\$4,617	\$4,617
Revenues Less Expenses	-\$1,838	-\$1,915	-\$2,222	-\$3,695	-\$4,117	-\$4,117

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.

233 - CLERK'S RECORDS FUND

ACTUALS & YEAR-TO-DATE				CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
BEGINNING FUND BALANCE	\$23,483	\$25,798	\$27,902	\$24,000	\$28,200	\$28,200
REVENUE						
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$1,516	\$1,384	\$1,459	\$1,500	\$2,400	\$2,400
OTHER REVENUE SOURCES	\$799	\$1,174	\$921	\$200	\$200	\$200
REVENUE TOTAL	\$2,315	\$2,558	\$2,380	\$1,700	\$2,600	\$2,600
TOTAL RESOURCES	\$25,798	\$28,356	\$30,282	\$25,700	\$30,800	\$30,800
EXPENSES						

	ACTUALS & YEAR-TO-DATE			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
MATERIALS & SERVICES	–	\$454	\$10	\$25,700	\$30,800	\$30,800
EXPENSES TOTAL	–	\$454	\$10	\$25,700	\$30,800	\$30,800
TOTAL REQUIREMENTS	\$0	\$454	\$10	\$25,700	\$30,800	\$30,800
RESOURCES LESS REQUIREMENTS	\$25,798	\$27,902	\$30,272	\$0	\$0	\$0

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.

247 - ELECTION MODERNIZATION FUND

	ACTUALS & YEAR-TO-DATE			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
BEGINNING FUND BALANCE	\$23,483	\$25,798	\$27,902	\$24,000	\$28,200	\$28,200
REVENUE						
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$1,516	\$1,384	\$1,459	\$1,500	\$2,400	\$2,400
OTHER REVENUE SOURCES	\$799	\$1,174	\$921	\$200	\$200	\$200
REVENUE TOTAL	\$2,315	\$2,558	\$2,380	\$1,700	\$2,600	\$2,600
TOTAL RESOURCES	\$25,798	\$28,356	\$30,282	\$25,700	\$30,800	\$30,800
EXPENSES						
MATERIALS & SERVICES	–	\$454	\$10	\$25,700	\$30,800	\$30,800
EXPENSES TOTAL	–	\$454	\$10	\$25,700	\$30,800	\$30,800
TOTAL REQUIREMENTS	\$0	\$454	\$10	\$25,700	\$30,800	\$30,800
RESOURCES LESS REQUIREMENTS	\$25,798	\$27,902	\$30,272	\$0	\$0	\$0

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

Budget Considerations

In the General Fund department for the County Clerk, materials and services is budgeted for a 3.2% increase over the prior year's budget. The largest driver of the budgetary increase is training and development with a \$4,000 (53.3% increase).

Personnel

GF: 105-COUNTY CLERK

Position Name	COUNTY CLERK
Allocated FTE Count	
Election Worker	0.77
Office Assistant	0.11
Deputy County Clerk-Senior	1.99
County Clerk	0.99

Position Name	COUNTY CLERK
ALLOCATED FTE COUNT	3.86

GF: 107-BOARD OF PROP TAX APPEALS

Position Name	BD OF PROPERTY TAX APPEAL
Allocated FTE Count	
County Clerk	0.01
Deputy County Clerk-Senior	0.01
ALLOCATED FTE COUNT	0.02

There are no FTE changes to personnel in the County Clerks office. The total allocated FTE for this office is 3.88. Note that not all of the personnel costs for the County Clerk are posted to the General Fund County Clerks Office, a portion of the personnel costs are also allocated to the General Fund department 107-Board of Property Tax Appeals.

Department Summaries

FY2026 Budget

Fund:**101-General Fund****Department:****104-County Treasurer**

Introduction

The Treasurer's Office is managed by the elected County Treasurer, who serves a four-year term. The Treasurer is responsible for receipting all revenue received by Morrow County, including property tax payments, service fees, and state and federal funds.

Key duties include allocating and remitting property tax payments to taxing districts in a timely and accurate manner, ensuring proper distribution of collected revenues. Additionally, the Treasurer oversees cash management, ensuring sufficient funds are available to meet County obligations, managing banking relationships, and directing the investment of County funds.

These responsibilities are outlined in [ORS Chapter 208](#), which governs the receipt, disbursement, and financial oversight duties of County Treasurers.

Budget Summary

104: County Treasurer

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
Revenues						
FEDERAL, STATE, & LOCAL	\$2,070	\$6,112	\$5,071	\$4,000	\$5,000	\$5,000
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	–	\$115	\$100	\$200	\$200	\$200
OTHER REVENUE SOURCES	\$2,197	–	–	\$0	\$0	\$0
REVENUES TOTAL	\$4,267	\$6,227	\$5,171	\$4,200	\$5,200	\$5,200
Expenses						
MATERIALS & SERVICES	\$7,138	\$9,333	\$12,655	\$17,397	\$21,032	\$21,032
PERSONNEL SERVICES	\$137,628	\$145,458	\$159,790	\$180,203	\$190,589	\$190,589
EXPENSES TOTAL	\$144,766	\$154,791	\$172,445	\$197,600	\$211,621	\$211,621
Revenues Less Expenses	-\$140,499	-\$148,564	-\$167,274	-\$193,400	-\$206,421	-\$206,421

The FY2026 budget reflects an increase in Federal, State, and Local revenues, primarily due to a higher expected allocation from the CAFFA grant through the State

of Oregon.

The most significant expenditure growth is in Materials & Services, with the largest component being a \$4,000 increase in Training and Development expenditures for the Treasurer. This investment supports continued professional development and ensures alignment with treasury management best practices.

Personnel

GF: 104-TREASURER

Position Name	TREASURER
Allocated FTE Count	
Treasurer	1
ALLOCATED FTE COUNT	1

The Treasurer’s Office is staffed by one full-time equivalent (FTE)—the County Treasurer. There are no changes to staffing levels in the FY2026 budget, ensuring continued oversight of County treasury management, and tax distribution.

Department Summaries

FY2026 Budget

Fund:**211-County School Fund****212-Ione School Fund****Department:****Non-Departmental**

Introduction

The County maintains two school funds as required by ORS 328.005. The revenue for these funds is derived from Federal Forest Service payments and the funds are passed through to the respective districts.

Budget Summary: County School Fund

211 - County School Fund

	ACTUALS & YEAR-TO-DATE			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
BEGINNING FUND BALANCE	\$57	—	—	\$0	\$0	\$0
REVENUE						
TAXES	\$214,401	\$228,481	\$245,060	\$228,500	\$228,500	\$228,500
FEDERAL, STATE, & LOCAL	\$39,784	\$36,501	\$7,377	\$41,700	\$41,700	\$41,700
OTHER REVENUE SOURCES	\$448	\$310	\$331	\$300	\$300	\$300
REVENUE TOTAL	\$254,634	\$265,292	\$252,767	\$270,500	\$270,500	\$270,500
TOTAL RESOURCES	\$254,691	\$265,292	\$252,767	\$270,500	\$270,500	\$270,500
EXPENSES						
SPECIAL PAYMENTS	\$254,691	\$265,292	\$252,767	\$270,500	\$270,500	\$270,500
EXPENSES TOTAL	\$254,691	\$265,292	\$252,767	\$270,500	\$270,500	\$270,500
TOTAL REQUIREMENTS	\$254,691	\$265,292	\$252,767	\$270,500	\$270,500	\$270,500

Budget Summary: Ione School District Fund

212-Ione School District Fund

	ACTUALS & YEAR-TO-DATE			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
BEGINNING FUND BALANCE	\$6	\$0	\$0	\$0	\$0	\$0
REVENUE						
TAXES	\$14,325	\$13,298	\$14,788	\$15,500	\$15,500	\$15,500
FEDERAL, STATE, & LOCAL	\$2,658	\$2,124	\$445	\$3,350	\$3,350	\$3,350
OTHER REVENUE SOURCES	\$30	\$18	\$20	\$30	\$30	\$30
REVENUE TOTAL	\$17,013	\$15,440	\$15,253	\$18,880	\$18,880	\$18,880

	ACTUALS & YEAR-TO-DATE			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
TOTAL RESOURCES	\$17,019	\$15,440	\$15,253	\$18,880	\$18,880	\$18,880
EXPENSES						
SPECIAL PAYMENTS	\$17,019	\$15,440	\$15,253	\$18,880	\$18,880	\$18,880
EXPENSES TOTAL	\$17,019	\$15,440	\$15,253	\$18,880	\$18,880	\$18,880
TOTAL REQUIREMENTS	\$17,019	\$15,440	\$15,253	\$18,880	\$18,880	\$18,880

Department Summaries

FY2026 Budget

Fund:**101-General Fund****208-Surveyor's Corner
Preservation Fund****Department:****118-County Surveyor****118-County Surveyor**

Introduction

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

- **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.
- **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.
- **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'.

Budget Summary

118: County Surveyor

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
Revenues						
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$7,140	\$4,840	\$4,015	\$7,025	\$7,025	\$7,025
REVENUES TOTAL	\$7,140	\$4,840	\$4,015	\$7,025	\$7,025	\$7,025
Expenses						
MATERIALS & SERVICES	\$32,314	\$30,895	\$25,389	\$39,949	\$35,869	\$35,869
PERSONNEL SERVICES	—	\$56	—	\$0	\$0	\$0
EXPENSES TOTAL	\$32,314	\$30,950	\$25,389	\$39,949	\$35,869	\$35,869

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
Revenues Less Expenses	-\$25,174	-\$26,110	-\$21,374	-\$32,924	-\$28,844	-\$28,844

Budget Discussion

The County Surveyor budget in the General Fund for FY2026 has an 11.4% decrease from the prior year's budget. Since this function is entirely contracted for, there were existing budget line items removed that would only be expended if this function were being performed by County employees (such as office supplies, and training/travel expenditures).

Department Summaries

FY2026 Budget

Fund:	Department:
101-General Fund	115-Planning Department
101-General Fund	116-Community Development
200-Heritage Trail Capital Reserve	116-Community Development
219-Economic Development Fund (Video Lottery)	Multiple
245-Water Planning Fund	116-Community Development
237-Building Permit Fund	116-community Development

Introduction

The Community Development function serves as a vital component of county operations, providing comprehensive planning, permitting, and development services to support sustainable growth and maintain quality of life within the county.

Core Functions:

- Land Use Planning and Zoning Administration
- Building Permits and Inspections
- Code Enforcement
- Economic Development Initiatives

Budget Summary: Planning Department

115: Planning Department

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
Revenues						
FEDERAL, STATE, & LOCAL	–	\$5,000	\$3,500	\$4,000	\$5,000	\$5,000
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$67,378	\$135,825	\$77,783	\$61,695	\$45,845	\$45,845
OTHER REVENUE SOURCES	\$37,290	\$155,453	\$7,438	\$4,200	\$200	\$200
INTERFUND TRANSFERS	\$50,000	–	\$31,206	\$68,300	\$80,000	\$80,000
REVENUES TOTAL	\$154,668	\$296,278	\$119,926	\$138,195	\$131,045	\$131,045
Expenses						

ACTUALS & YTD				CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
MATERIALS & SERVICES	\$123,895	\$73,968	\$69,815	\$82,051	\$114,027	\$114,027
PERSONNEL SERVICES	\$516,324	\$415,658	\$607,698	\$679,848	\$792,478	\$792,478
CAPITAL OUTLAY	–	–	–	\$0	\$30,000	\$30,000
EXPENSES TOTAL	\$640,218	\$489,626	\$677,512	\$761,899	\$936,505	\$936,505
Revenues Less Expenses	-\$485,550	-\$193,348	-\$557,586	-\$623,704	-\$805,460	-\$805,460

Budget Discussion: Planning Department

Operational Overview

The Planning function continues to experience significant growth in permit application volume, with a notable 50% increase in 2024. This growth is primarily driven by renewable energy projects, transmission line developments, and data center construction. The increase in Land Use Compatibility Statements (LUCS) ranges from simple on-site septic reviews to complex air and water quality permits. Current projections indicate permit volumes may stabilize or slightly decrease in the coming year.

Long-Range Planning and Water Initiatives

While managing increased permit demands, staff advances critical strategic projects including Comprehensive Plan and Code Updates and the Columbia River Heritage Trail Plan revision. Substantial resources are dedicated to water initiatives through the Water Advisory Committee (WAC), Lower Umatilla Basin Groundwater Management Area Committee, and the Morrow and Umatilla County Groundwater Investigation research project.

Grant and Project Development

A recent federal appropriation opportunity has prompted preparation of a comprehensive grant application focusing on public water systems design, engineering solutions for properties affected by elevated nitrate levels, and alternative water source development for impacted homeowners.

Staffing and Personnel

The function underwent significant staffing changes in 2024, experiencing a 50% turnover due to health-related resignation, private sector recruitment, and relocation. Full staffing capacity was restored as of February 10th.

Budget Adjustments

Modest budget modifications from the previous year primarily address expanded contractual support, including funding for a traffic engineer of record and specialized land use legal counsel through Dan Kearns. This technical expertise has proven valuable for county operations.

Additional Services

The function has expanded its service offerings beyond traditional permitting activities. With a dedicated GIS Coordinator, services now include GIS and drone imagery support for other county functions. Staff also manages various initiatives including

water project administration, transportation planning, and provides support to small cities while participating in various external committees.

This structure demonstrates the function's evolving role in regulatory oversight, interdepartmental support, and comprehensive community development while maintaining focus on immediate planning needs and long-term strategic objectives.

Write a title for the content below

GF: 115-PLANNING DEPARTMENT	
Position Name	PLANNING DEPARTMENT
Allocated FTE Count	
Planning Technician	1
Administrative Assistant	1
Compliance Planner	1
Principle Planner	1
Planning Director	1
GIS Analyst	1
ALLOCATED FTE COUNT	6

There are no FTE changes for this department in the FY2026 budget. The significant increase in personnel costs is largely due to a change in how personnel costs are allocated. In the prior year, a percentage of the Planning Department's personnel costs were allocated to the Building Permit Fund.

For FY2026, in order to simply accounting processes, all labor is being charged to the General Fund Planning Department and interfund transfers will be made on a monthly basis from the Building Permit Fund to cover a portion of the costs attributable to supporting the building inspection program that is contracted out to the City of Boardman.

Budget Summary: Building Permit Fund

237 - BUILDING PERMIT FUND

	ACTUALS & YEAR-TO-DATE			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
BEGINNING FUND BALANCE	\$1,368,188	\$2,354,204	\$4,139,544	\$3,300,000	\$5,000,000	\$5,000,000
REVENUE						
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$971,136	\$1,692,230	\$780,132	\$500,000	\$500,000	\$500,000
OTHER REVENUE SOURCES	\$65,041	\$116,446	\$139,352	\$65,000	\$65,000	\$65,000
REVENUE TOTAL	\$1,036,176	\$1,808,677	\$919,485	\$565,000	\$565,000	\$565,000
TOTAL RESOURCES	\$2,404,364	\$4,162,881	\$5,059,029	\$3,865,000	\$5,565,000	\$5,565,000
EXPENSES						
MATERIALS & SERVICES	—	—	\$1,559	\$0	\$0	\$0
PERSONNEL SERVICES	\$160	\$23,337	\$500	\$0	\$0	\$0
INTERFUND TRANSFERS	\$50,000	—	\$31,206	\$68,300	\$80,000	\$80,000
EXPENSES TOTAL	\$50,160	\$23,337	\$33,265	\$68,300	\$80,000	\$80,000
OTHER REQUIREMENTS						
RESERVE FOR FUTURE EXPENDITURES	—	—	—	\$3,796,700	\$5,485,000	\$5,485,000
OTHER REQUIREMENTS TOTAL	—	—	—	\$3,796,700	\$5,485,000	\$5,485,000
TOTAL REQUIREMENTS	\$50,160	\$23,337	\$33,265	\$3,865,000	\$5,565,000	\$5,565,000
RESOURCES LESS REQUIREMENTS	\$2,354,204	\$4,139,544	\$5,025,764	\$0	\$0	\$0

Budget Discussion

The Building Permit Fund accounts for revenues and expenditures related to the County's building inspection and permit program. Currently, this function is contracted to the City of Boardman. As part of that intergovernmental agreement, a portion of the revenue is paid to the County on a quarterly basis. These revenues are restricted for use by the building inspection and permit program.

The only expenditures from this fund are through interfund transfers to offset 10% of the personnel costs in the Planning Department. This covers the estimated amount of activity and support provided in the administration of the building permit and inspection program.

Budget Summary: Water Planning Fund

245 - Water Planning Fund

	ACTUALS & YEAR-TO-DATE			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
BEGINNING FUND BALANCE	\$258	\$10,258	\$44,907	\$0	\$170,000	\$170,000
REVENUE						
FEDERAL, STATE, & LOCAL	–	\$129,964	\$431,290	\$1,124,000	\$970,000	\$970,000
OTHER REVENUE SOURCES	–	\$1,460	\$450	\$0	\$0	\$0
INTERFUND TRANSFERS	\$16,000	\$70,000	\$66,000	\$66,000	\$0	\$0
REVENUE TOTAL	\$16,000	\$201,425	\$497,740	\$1,190,000	\$970,000	\$970,000
TOTAL RESOURCES	\$16,258	\$211,682	\$542,647	\$1,190,000	\$1,140,000	\$1,140,000
EXPENSES						
MATERIALS & SERVICES	\$6,000	\$166,775	\$558,291	\$1,055,979	\$1,016,000	\$1,016,000
SPECIAL PAYMENTS	–	–	–	\$124,000	\$124,000	\$124,000
INTERFUND TRANSFERS	–	–	\$10,021	\$10,021	\$0	\$0
EXPENSES TOTAL	\$6,000	\$166,775	\$568,312	\$1,190,000	\$1,140,000	\$1,140,000
TOTAL REQUIREMENTS	\$6,000	\$166,775	\$568,312	\$1,190,000	\$1,140,000	\$1,140,000
RESOURCES LESS REQUIREMENTS	\$10,258	\$44,907	-\$25,665	\$0	\$0	\$0

Budget Discussion

The Water Planning Fund is used to account for activities related to water quality and quantity mitigation efforts throughout the County. The majority of the activity in this fund is related to a \$1.17 million grant that was awarded by the Environmental Protection Agency (EPA) through a congressionally directed spending request.

There have been additional subsequent congressionally directed spending requests, one of which has been awarded but the County has not yet completed the application process so funding for additional request has not been included in the FY2026 budget.

There are also two State grants through the Oregon Business Development Department (OBDD) that have been awarded for drinking and wastewater feasibility studies; these two grants total \$30,000 and are currently underway.

Additional budgeted expenditures from this fund include:

- LUBGWMA Committee Support: \$ 10,000
- Northeast Oregon Water Association Dues: \$ 6,000
- Contracted grant writing services: \$ 5,000

Budget Summary: Heritage Trail Capital Reserve Fund

200 - HERITAGE TRAIL FUND

	ACTUALS & YEAR-TO-DATE			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
BEGINNING FUND BALANCE	\$23,663	\$82,988	\$734,637	\$735,000	\$1,325,000	\$1,325,000
REVENUE						
FEDERAL, STATE, & LOCAL	\$41,500	\$3,000	\$2,612	\$0	\$23,500	\$23,500
OTHER REVENUE SOURCES	\$1,105	\$6,808	\$36,416	\$2,500	\$2,500	\$2,500
INTERFUND TRANSFERS	\$28,000	\$674,691	\$600,000	\$600,000	\$621,500	\$621,500
REVENUE TOTAL	\$70,605	\$684,499	\$639,028	\$602,500	\$647,500	\$647,500
TOTAL RESOURCES	\$94,268	\$767,487	\$1,373,665	\$1,337,500	\$1,972,500	\$1,972,500
EXPENSES						
MATERIALS & SERVICES	\$11,280	\$32,850	\$42,254	\$25,000	\$60,000	\$60,000
EXPENSES TOTAL	\$11,280	\$32,850	\$42,254	\$25,000	\$60,000	\$60,000
OTHER REQUIREMENTS						
RESERVE FOR FUTURE EXPENDITURES	–	–	–	\$1,312,500	\$1,912,500	\$1,912,500
OTHER REQUIREMENTS TOTAL	–	–	–	\$1,312,500	\$1,912,500	\$1,912,500
TOTAL REQUIREMENTS	\$11,280	\$32,850	\$42,254	\$1,337,500	\$1,972,500	\$1,972,500
RESOURCES LESS REQUIREMENTS	\$82,988	\$734,637	\$1,331,412	\$0	\$0	\$0

Budget Discussion

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

In January of 2023, the Board of Commissioners determined to place \$600,000 in reserve each year until the reserve amount totaled \$2 million. This reserve is intended to be used as a County Match for future grant funding that will be applied for once the Columbia River Heritage Trail master plan is completed and the project is ready to move into the construction phase.

The development of the master plan is currently underway and is expected to conclude during the first half of FY2026. There are \$60,000 in expenditures budgeted (reimbursed through an Oregon Parks grant) in FY2026 to finalize the master plan. At the end of FY2026, the balance in the fund is expected to be \$2 million, thus, further accumulation of reserves will cease (unless otherwise directed by the Board of Commissioners), until a refined budget and project timeline for construction is developed.

Budget Summary: Community and Economic Development

116: Community Development

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
Expenses						
MATERIALS & SERVICES	-	-	-	\$0	\$384,649	\$384,649
PERSONNEL SERVICES	-	\$74,056	\$1,555	\$0	\$0	\$0
SPECIAL PAYMENTS	-	\$323,327	\$110,779	\$910,780	\$1,125,000	\$1,125,000
EXPENSES TOTAL	-	\$397,383	\$112,334	\$910,780	\$1,509,649	\$1,509,649
Revenues Less Expenses	\$0	-\$397,383	-\$112,334	-\$910,780	-\$1,509,649	-\$1,509,649

Budget Discussion

The Community Development department (administered by the Board through the County Administrator) in the General Fund is used to account for activities related to community and economic development in Morrow County. Expenditures from this department are comprised primary of grants and support to outside organizations whose missions are to foster community and economic development within the County. In the previous budget, and historically, much of this activity was recorded and tracked in the Economic Development Fund that is primarily funded through Oregon Video Lotter revenue sharing. However, as the amount of funding provided through to these programs has grown, it has been necessary to supplement the funding with County general funds (primarily revenue generated through SIP agreements but also some tax revenue). Presently the amount of funding supplemental to Video Lottery revenue is the majority of the revenue and as such, can no longer be tracked in a special revenue fund and has been moved to the County general fund. A detail of the budgeted revenue and expenditures of Video Lottery funding will be covered in the following section.

Grants

Below is a detail of the grant funding from this department that is included in the FY2026 budget:

Program/Recipient	One time or Recurring	Amount
Heppner Day Care Capital Grant	One Time	\$ 750,000
Heppner Day Care Operating Grant	Recurring	\$ 30,000
Boardman Senior Center	Recurring	\$ 40,000

Program/Recipient	One time or Recurring	Amount
Stokes Landing Senior Center	Recurring	\$ 40,000
South Morrow County Seniors Matter	Recurring	\$ 40,000
Neighborhood Center of South Morrow County	Recurring	\$ 50,000
Irrigon Boardman Emergency Assistance Center	Recurring	\$ 50,000
Boardman Food Pantry	Recurring	\$ 50,000
Morrow County Soil & Water Conservation District	Recurring	\$ 75,000
Total		\$ 1,125,000

Contributions to ORS 190 Organizations

The County also makes regular contributions to related organizations that were formed under [ORS 190](#). These organizations support economic or community development within Morrow County. Previously these expenditures have been included as non-department expenditures in the General Fund. However, in an effort to enhance transparency and ensure expenditures are reflected under the appropriate governmental function, they have been moved to the Community Development department.

Organization	One time or Recurring	Amount
Columbia Development Authority (CDA)	Recurring (estimated based on historical)	\$ 15,000
Morrow County Broadband Consortium	Recurring	\$ 53,000
Morrow County Clean Water Consortium (New)	Recurring	\$ 60,000
Total		\$ 128,000

Contracted Services & Other Expenditures

Organization	One time or Recurring	Amount
Morrow County Extension Service	Recurring	\$ 256,649
Total		\$ 256,649

Budget Summary: Economic Development Fund (Video Lottery)

219 - Economic Development Fund (Video Lottery)

	ACTUALS & YEAR-TO-DATE			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
BEGINNING FUND BALANCE	\$40,632	\$72,262	\$64,163	\$14,000	\$22,000	\$22,000
REVENUE						
FEDERAL, STATE, & LOCAL	\$152,078	\$128,057	\$96,700	\$128,000	\$128,000	\$128,000
OTHER REVENUE SOURCES	\$1,052	\$2,190	\$3,166	\$0	\$0	\$0
INTERFUND TRANSFERS	–	–	\$240,300	\$240,300	\$0	\$0
REVENUE TOTAL	\$153,130	\$130,247	\$340,166	\$368,300	\$128,000	\$128,000
TOTAL RESOURCES	\$193,762	\$202,509	\$404,329	\$382,300	\$150,000	\$150,000
EXPENSES						
MATERIALS & SERVICES	\$15,000	\$48,346	\$31,721	\$47,300	\$57,000	\$57,000
SPECIAL PAYMENTS	\$25,000	\$90,000	\$322,500	\$335,000	\$93,000	\$93,000
INTERFUND TRANSFERS	\$81,500	–	–	\$0	\$0	\$0
EXPENSES TOTAL	\$121,500	\$138,346	\$354,221	\$382,300	\$150,000	\$150,000
TOTAL REQUIREMENTS	\$121,500	\$138,346	\$354,221	\$382,300	\$150,000	\$150,000
RESOURCES LESS REQUIREMENTS	\$72,262	\$64,163	\$50,108	\$0	\$0	\$0

Budget Discussion

The Economic Development Fund accounts for revenues and expenditures of Oregon Video Lottery funds. These revenues are restricted under [ORS 461.512](#) and can only be used by the County for the purse of "furthering economic development"; this includes the following:

- Services or financial assistance to for-profit and nonprofit businesses located or to be located in Oregon
- Services or financial assistance to business or industry associations to promote, expand or prevent the decline of their businesses
- Services or financial assistance for facilities, physical environments or development projects, as defined in [ORS 285B.410 \(Definitions for ORS 285B.410 to 285B.482\)](#), that benefit Oregon's economy.

The County is budgeting for the receipt of \$128,000 in Video Lottery revenue for FY2026 and the estimated beginning balance for this fund is \$22,000.

Below is a detailed listing of grants and expenditures for this fund included in the FY2026 budget:

Program/Recipient	One time or Recurring	Amount
Willow Creek Economic	Recurring	\$ 35,000
Total		\$ 150,000

Program/Recipient	One time or Recurring	Amount
Development Group Grant		
Oregon Trail Pro Rodeo Grant	Recurring	\$ 16,500
Other Grants: Not Specified	Recurring	\$ 22,500
Morrow County Tourism: Boardman Chamber of Commerce Grant	Recurring	\$ 6,000
Morrow County Tourism: Heppner Chamber of Commerce Grant	Recurring	\$ 5,000
Morrow County Tourism: Irrigon Chamber of Commerce Grant	Recurring	\$ 3,000
Morrow County Tourism: Lone 4th of July Event Grant	Recurring	\$ 1,500
Morrow County Tourism: Irrigon Watermelon Festival Event Grant	Recurring	\$ 2,000
Morrow County Tourism: Lexington May Day Event Grant	Recurring	\$ 1,500
Morrow County Tourism: Consulting Services (incl. additional \$6,000	Recurring	\$ 46,000
Total		\$ 150,000

Program/Recipient	One time or Recurring	Amount
requested above contract)		
Morrow County Museum Contract: F.A.R.M. Foundation	Recurring	\$ 11,000
Total		\$ 150,000

Department Summaries

FY2026 Budget

Fund:**246-Equity Fund****Department:**

Introduction

The Morrow County Equity Fund was established in 2003 to provide funding assistance for businesses within the county. Funds are typically used for permanent financing for real estate or equipment purchases. This program is currently administered by Greater Eastern Oregon Development Corporation.

Staff is currently reviewing the policies and parameters related to the loan program with the intention of making recommendations for improvement to the Board of Commissioners.

Budget Summary

240 - Morrow County Equity Fund

	ACTUALS & YEAR-TO-DATE			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
BEGINNING FUND BALANCE	\$620,835	\$628,639	\$639,485	\$630,000	\$640,000	\$640,000
REVENUE						
OTHER REVENUE SOURCES	\$15,134	\$19,449	\$13,087	\$13,000	\$13,000	\$13,000
REVENUE TOTAL	\$15,134	\$19,449	\$13,087	\$13,000	\$13,000	\$13,000
TOTAL RESOURCES	\$635,969	\$648,088	\$652,571	\$643,000	\$653,000	\$653,000
EXPENSES						
MATERIALS & SERVICES	\$7,330	\$8,603	\$141	\$13,000	\$13,000	\$13,000
EXPENSES TOTAL	\$7,330	\$8,603	\$141	\$13,000	\$13,000	\$13,000
OTHER REQUIREMENTS						
UNAPPROPRIATED ENDING FUND BALANCE	—	—	—	\$630,000	\$640,000	\$640,000
OTHER REQUIREMENTS TOTAL	—	—	—	\$630,000	\$640,000	\$640,000
TOTAL REQUIREMENTS	\$7,330	\$8,603	\$141	\$643,000	\$653,000	\$653,000
RESOURCES LESS REQUIREMENTS	\$628,639	\$639,485	\$652,430	\$0	\$0	\$0

Department Summaries

FY2026 Budget

Fund:**101-General Fund****Department:****133-Community Services
Administration**

Introduction

Community Services Administration is a newly formed department in the General Fund. In FY2025 the County hired an Assistant County Administrator that has management oversight of the following County departments and functions:

- Veteran's Services
- Facilities
- Public Transportation
- County Fair
- Parks Department

In order to maximize transparency a new Community Services Department was created to account for activities associated with the administration and oversight of the departments and functions listed above.

Budget Summary

133: Community Services Administration

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
Expenses						
MATERIALS & SERVICES	-	-	-	-	\$23,414	\$23,414
PERSONNEL SERVICES	-	-	-	-	\$201,821	\$201,821
EXPENSES TOTAL	-	-	-	-	\$225,235	\$225,235
Revenues Less Expenses	\$0	\$0	\$0	\$0	-\$225,235	-\$225,235

Personnel

There are a total of two FTEs in this department. However, a portion of the time for the Administrative Assistant is allocated to the Parks Department so in the General Fund, the FTE reflected in the FY2026 budget is 1.45.

Full Time Equivalents (FTE)

Position Name	GENERAL FUND
Allocated FTE Count	
Assistant County Administrator	1

Position Name	GENERAL FUND
Administrative Assistant (CS)	0.45
ALLOCATED FTE COUNT	1.45

Department Summaries

FY2026 Budget

Fund:**101-General Fund****219-Economic Development****Department:****119-County Museum****119-County Museum**

Introduction

The Morrow County Museum General Fund department accounts for costs related to the operation of the Morrow County Museum. There are, however, some operating costs that are also expended from the Economic Development fund as well (\$11,000 for the FARM Foundation operating agreement). Operations of the museum are contracted to an outside organization; however, maintenance, insurance and utilities are paid for by the county within this department.

Budget Summary

119: County Museum

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
Revenues						
INTERFUND TRANSFERS	\$11,000	–	–	\$0	\$0	\$0
REVENUES TOTAL	\$11,000	–	–	\$0	\$0	\$0
Expenses						
MATERIALS & SERVICES	\$11,000	\$11,185	\$25,170	\$17,165	\$17,283	\$17,283
EXPENSES TOTAL	\$11,000	\$11,185	\$25,170	\$17,165	\$17,283	\$17,283
Revenues Less Expenses	\$0	-\$11,185	-\$25,170	-\$17,165	-\$17,283	-\$17,283

Budget Discussion

For FY2026, there is only a small increase in the materials and services budget; this reflects the net impacts of changes to property, liability and vehicle/equipment insurance.

Department Summaries

FY2026 Budget

Fund:**214-Fair Fund****Department:****304-Fair Department**

Introduction

The Morrow County Fair strives to deliver an exceptional county fair experience that unites all residents of Morrow County. We create a vibrant gathering space where communities can showcase their achievements, products, and talents. Through educational, social, and cultural programming, we preserve and celebrate agricultural heritage and traditions across our county.

Our commitment extends beyond the annual fair. The fairgrounds serve as a year-round multipurpose venue, hosting both public and private events that drive economic growth and tourism in our community. We maintain the highest standards of operation by adhering to County regulations and Fair Board policies.

Financial Structure:

The Fair operates through two distinct funds:

- ¹ The Fair Fund—our primary operating account that supports daily operations and annual fair activities
- ² The Fair Capital Improvement Reserve—dedicated to managing revenues and expenditures for infrastructure improvements and facility enhancements

Budget Summary: Fair Fund

214 - FAIR FUND

	ACTUALS & YEAR-TO-DATE			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
BEGINNING FUND BALANCE	\$309,844	\$226,503	\$201,607	\$20,000	\$312,000	\$312,000
REVENUE						
FEDERAL, STATE, & LOCAL	\$53,167	\$58,667	\$106,577	\$53,167	\$53,167	\$53,167
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$35,000	\$75,754	\$82,787	\$49,900	\$44,800	\$44,800
OTHER REVENUE SOURCES	\$10,123	\$14,317	\$9,381	\$2,750	\$2,750	\$2,750
INTERFUND TRANSFERS	—	\$73,000	\$152,217	\$152,217	\$0	\$0
REVENUE TOTAL	\$98,290	\$221,738	\$350,961	\$258,034	\$100,717	\$100,717
TOTAL RESOURCES	\$408,133	\$448,241	\$552,569	\$278,034	\$412,717	\$412,717
EXPENSES						

	ACTUALS & YEAR-TO-DATE			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
MATERIALS & SERVICES	\$151,581	\$184,968	\$169,737	\$189,632	\$192,580	\$192,580
PERSONNEL SERVICES	\$23,049	\$35,450	\$30,153	\$30,150	\$31,642	\$31,642
CAPITAL OUTLAY	–	\$26,125	\$1,392	\$0	\$40,000	\$40,000
SPECIAL PAYMENTS	–	\$90	\$408	\$0	\$0	\$0
INTERFUND TRANSFERS	\$7,000	–	–	\$0	\$0	\$0
EXPENSES TOTAL	\$181,630	\$246,633	\$201,689	\$219,782	\$264,222	\$264,222
OTHER REQUIREMENTS						
OPERATING CONTINGENCY	–	–	–	\$18,252	\$30,000	\$30,000
RESERVE FOR FUTURE EXPENDITURES	–	–	–	–	\$52,750	\$52,750
UNAPPROPRIATED ENDING FUND BALANCE	–	–	–	\$40,000	\$65,745	\$65,745
OTHER REQUIREMENTS TOTAL	–	–	–	\$58,252	\$148,495	\$148,495
TOTAL REQUIREMENTS	\$181,630	\$246,633	\$201,689	\$278,034	\$412,717	\$412,717
RESOURCES LESS REQUIREMENTS	\$226,503	\$201,607	\$350,879	\$0	\$0	\$0

Budget Summary: Fair Capital Reserve Fund

236 - Fair Capital Reserve

	ACTUALS & YEAR-TO-DATE			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
BEGINNING FUND BALANCE	\$26,357	\$1,061,793	\$1,153,042	\$1,125,000	\$1,163,350	\$1,163,350
REVENUE						
FEDERAL, STATE, & LOCAL	\$1,000,000	\$55,555	–	\$221,445	\$0	\$0
OTHER REVENUE SOURCES	\$30,436	\$50,094	\$37,712	\$20,000	\$30,000	\$30,000
INTERFUND TRANSFERS	\$5,000	–	\$31,611	\$32,350	\$377,350	\$377,350
REVENUE TOTAL	\$1,035,436	\$105,649	\$69,323	\$273,795	\$407,350	\$407,350
TOTAL RESOURCES	\$1,061,793	\$1,167,442	\$1,222,365	\$1,398,795	\$1,570,700	\$1,570,700
EXPENSES						
MATERIALS & SERVICES	–	–	\$409	–	–	–
CAPITAL OUTLAY	–	\$14,400	–	\$1,366,445	\$1,500,000	\$1,500,000
EXPENSES TOTAL	–	\$14,400	\$409	\$1,366,445	\$1,500,000	\$1,500,000
OTHER REQUIREMENTS						
RESERVE FOR FUTURE EXPENDITURES	–	–	–	\$32,350	\$70,700	\$70,700
OTHER REQUIREMENTS TOTAL	–	–	–	\$32,350	\$70,700	\$70,700
TOTAL REQUIREMENTS	\$0	\$14,400	\$409	\$1,398,795	\$1,570,700	\$1,570,700
RESOURCES LESS REQUIREMENTS	\$1,061,793	\$1,153,042	\$1,221,956	\$0	\$0	\$0

Budget Discussion

Budget Adjustments:

- Materials and Services: Projected increase of \$44,400 (2%)
- Capital Outlay: Additional allocation of \$40,000

Fund Balance Status:

The Fair Fund experienced an unexpectedly robust beginning fund balance in FY2025 due to year-end funding received in FY2024. This positive trend is anticipated to continue into FY2026. As a result, no transfers from County General Funds are planned for FY2026.

Important Financial Consideration:

While the current surplus is favorable, it is critical to note that the beginning fund balance should not be viewed as a sustainable funding source for ongoing operations. Relying on this balance to support routine operational expenses would not constitute sound fiscal management for long-term sustainability.

Capital Outlay:

Description	Notes	Amount
Portable Bleachers	Budgeted in Fair Fund 214	\$ 40,000
Fairgrounds Facility Remodel	Budgeted in Fair Capital Reserve	\$ 1,500,000
Total		\$ 1,540,000

Bleacher Acquisition Program

A three-year phased investment has been proposed to replace the current bleacher rental system with permanent, owned equipment. This strategic shift addresses:

- Cost efficiency
- Logistical challenges
- Safety concerns

The plan calls for purchasing one set of portable bleachers annually over the next three fiscal years.

Facilities Remodel Project Status:

- Secured grant funding: \$1.277 million
- Total estimated project cost: \$1.5 million
- Funding gap: \$223,000
- Design phase: Completed in FY2025
- Implementation: Scheduled for FY2026

Funding Solution:

The County has committed \$377,350 from general funds (SIP revenues) to the Fair Capital Reserve to ensure project completion.

Project Prioritization:

While multiple capital projects were proposed for FY2026, management has prioritized the facilities remodel project as the most critical near-term initiative. Other proposed capital improvements have been deferred to subsequent fiscal years to ensure optimal resource allocation for the remodel project.

Personnel

There are no personnel changes in the FY2026 budget for the Fair.

Position Name	FAIR
Allocated FTE Count	
Fair Manager	0.475
ALLOCATED FTE COUNT	0.475

Department Summaries

FY2026 Budget

Fund:

216-Public Transportation

**225-Public Transit Vehicle
Reserve**

Department:

320-Public Transportation

Introduction

OUR MISSION STATEMENT

Morrow County Public Transit provides all residents with safe, caring, and reliable transportation services to enhance their quality of life.

OUR VISION STATEMENT

Our goal is to create a sustainable and efficient transit system network that remains steadfast in our mission to serve the community. We are committed to increasing access to reliable transportation for all residents of Morrow County, ensuring that every individual, regardless of their location or background, has the opportunity to connect with essential services, jobs, and educational opportunities.

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.

Department Updates

Morrow County Public Transit successfully launched three new fixed routes, expanding service to reach more residents and connect key destinations throughout the county and surrounding areas.

We improved the efficiency of our Demand Response service by enhancing scheduling practices and ride-sharing coordination.

These changes reduced operational costs while maintaining reliability for riders. Ridership increased sixfold as a result of targeted outreach, community engagement,

and strategic partnerships with local schools, employers, and other stakeholders.

In response to budget reductions, we implemented cost-saving measures, including staffing adjustments, prioritizing high-demand routes, and actively seeking new funding opportunities.

Despite financial challenges, we expanded access, improved system performance, and strengthened the overall value of public transit for the communities we serve. In this section, you can go into further detail.

Budget Summary

216 - Morrow County Public Transit Fund

	ACTUALS & YEAR-TO-DATE			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
BEGINNING FUND BALANCE	\$667,020	\$367,659	\$428,789	\$400,000	\$540,000	\$540,000
REVENUE						
FEDERAL, STATE, & LOCAL	\$423,564	\$678,505	\$561,689	\$1,444,000	\$1,089,449	\$1,089,449
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$33,560	\$9,308	\$340	\$13,200	\$0	\$0
OTHER REVENUE SOURCES	\$20,456	\$23,975	\$14,213	\$3,650	\$5,150	\$5,150
INTERFUND TRANSFERS	–	\$95,726	–	\$0	\$107,000	\$107,000
REVENUE TOTAL	\$477,580	\$807,515	\$576,243	\$1,460,850	\$1,201,599	\$1,201,599
TOTAL RESOURCES	\$1,144,600	\$1,175,174	\$1,005,032	\$1,860,850	\$1,741,599	\$1,741,599
EXPENSES						
MATERIALS & SERVICES	\$162,378	\$185,796	\$166,770	\$277,501	\$187,172	\$187,172
PERSONNEL SERVICES	\$209,267	\$560,194	\$604,629	\$1,059,623	\$777,447	\$777,447
CAPITAL OUTLAY	\$1,294	\$395	\$12,288	\$25,000	\$140,147	\$140,147
INTERFUND TRANSFERS	\$404,002	–	–	\$0	\$0	\$0
EXPENSES TOTAL	\$776,941	\$746,384	\$783,687	\$1,362,124	\$1,104,766	\$1,104,766
OTHER REQUIREMENTS						
OPERATING CONTINGENCY	–	–	–	\$77,942	\$636,833	\$636,833
RESERVE FOR FUTURE EXPENDITURES	–	–	–	\$420,784	\$0	\$0
OTHER REQUIREMENTS TOTAL	–	–	–	\$498,726	\$636,833	\$636,833
TOTAL REQUIREMENTS	\$776,941	\$746,384	\$783,687	\$1,860,850	\$1,741,599	\$1,741,599
RESOURCES LESS REQUIREMENTS	\$367,659	\$428,789	\$221,345	\$0	\$0	\$0

Budget Summary

225 -MCPT Vehicle Reserve

	ACTUALS & YEAR-TO-DATE			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
BEGINNING FUND BALANCE	\$117,705	\$96,473	\$102,345	\$100,000	\$107,000	\$107,000
REVENUE						
FEDERAL, STATE, & LOCAL	\$225,396	\$0	–	\$0	\$0	\$0
OTHER REVENUE SOURCES	\$5,181	\$5,872	\$3,284	\$2,000	\$0	\$0
INTERFUND TRANSFERS	\$333,494	–	–	\$0	\$0	\$0
REVENUE TOTAL	\$564,071	\$5,872	\$3,284	\$2,000	\$0	\$0
TOTAL RESOURCES	\$681,776	\$102,345	\$105,629	\$102,000	\$107,000	\$107,000
EXPENSES						
MATERIALS & SERVICES	–	–	\$35	–	–	–
CAPITAL OUTLAY	\$585,303	–	–	\$0	\$0	\$0
INTERFUND TRANSFERS	–	–	–	–	\$107,000	\$107,000

	ACTUALS & YEAR-TO-DATE			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
EXPENSES TOTAL	\$585,303	–	\$35	\$0	\$107,000	\$107,000
OTHER REQUIREMENTS						
RESERVE FOR FUTURE EXPENDITURES	–	–	–	\$102,000	\$0	\$0
OTHER REQUIREMENTS TOTAL	–	–	–	\$102,000	\$0	\$0
TOTAL REQUIREMENTS	\$585,303	\$0	\$35	\$102,000	\$107,000	\$107,000
RESOURCES LESS REQUIREMENTS	\$96,473	\$102,345	\$105,594	\$0	\$0	\$0

Budget Discussion

For FY2026, the budget for Morrow County Public Transit was prepared in alignment with the STIF Operating Plan (and all of the other grants received for public transit)

Additionally, for the FY2026 budget the fund 225-MCPT Vehicle Reserve will be discontinued with the balance being transferred back into the main operating fund for the department. There is no need to maintain a separate vehicle reserve, this can be all accomplished in a single fund for the department due to the nature of the grant accounting that is required.

Personnel

Along with the operation changes that have been implemented for Public Transit over the last year, the workforce in the department has been "right sized" for the current and expected level of operations. This has resulted in a significant reduction in the total FTEs in the department. As a reference, the FY2025 budget had 16.125 FTEs included.

Full Time Equivalents (FTE)

Position Name	SPECIAL TRANSPORTATION
Allocated FTE Count	
Driver I	3.95
Driver II	1.95
Transit Services Manager	1
Transit Operations Supervisor	1
Transit Dispatcher	2
ALLOCATED FTE COUNT	9.9

Department Summaries

FY2026 Budget

Fund:

238-Parks Fund

Department:

300-OHV Park

238-Anson Wright Park

200- Cutsforth Park

Introduction

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

Operations

The parks department personnel oversee and maintain three 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.

Personnel

Much like operations, personnel are 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 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 the 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.

Budget Summary

238 - Parks Fund

	ACTUALS & YEAR-TO-DATE			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
BEGINNING FUND BALANCE	\$555,447	\$659,951	\$703,336	\$467,184	\$370,000	\$370,000
REVENUE						
FEDERAL, STATE, & LOCAL						
200 - CUTSFORTH PARK	\$53,871	\$52,992	\$35,004	\$50,000	\$50,000	\$50,000
238 - ANSON WRIGHT PARK	\$53,871	\$52,992	\$35,004	\$52,000	\$52,000	\$52,000
300 - ATV PARK	\$473,103	\$530,994	\$144,906	\$541,733	\$631,250	\$631,250
FEDERAL, STATE, & LOCAL TOTAL	\$580,845	\$636,978	\$214,914	\$643,733	\$733,250	\$733,250
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS						
200 - CUTSFORTH PARK	\$67,478	\$67,560	\$63,553	\$63,850	\$96,350	\$96,350
238 - ANSON WRIGHT PARK	\$25,058	\$28,048	\$12,379	\$22,950	\$34,450	\$34,450
300 - ATV PARK	\$193,879	\$184,729	\$207,398	\$145,780	\$223,780	\$223,780
400 - FAIRGROUNDS PARK	\$98	\$6,561	\$0	\$6,000	\$0	\$0
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS TOTAL	\$286,513	\$286,898	\$283,330	\$238,580	\$354,580	\$354,580
OTHER REVENUE SOURCES						
100 - NON-DEPARTMENTAL	\$17,361	\$22,266	\$17,490	\$0	\$0	\$0
199 - NON-DEPARTMENTAL	—	—	—	\$6,500	\$6,500	\$6,500
200 - CUTSFORTH PARK	\$4,554	\$6,253	\$3,932	\$4,500	\$4,500	\$4,500
238 - ANSON WRIGHT PARK	\$364	\$461	\$423	\$600	\$600	\$600
300 - ATV PARK	\$4,282	\$13,098	\$3,028	\$3,000	\$3,000	\$3,000
OTHER REVENUE SOURCES TOTAL	\$26,560	\$42,078	\$24,873	\$14,600	\$14,600	\$14,600
INTERFUND TRANSFERS	—	—	\$71,031	\$71,031	\$51,399	\$51,399
REVENUE TOTAL	\$893,918	\$965,954	\$594,148	\$967,944	\$1,153,829	\$1,153,829
TOTAL RESOURCES	\$1,449,365	\$1,625,905	\$1,297,484	\$1,435,128	\$1,523,829	\$1,523,829
EXPENSES-DEPARTMENTAL						
200 - CUTSFORTH PARK						
MATERIALS & SERVICES	\$52,088	\$45,838	\$41,676	\$59,932	\$71,928	\$71,928
PERSONNEL SERVICES	\$42,305	\$67,547	\$57,162	\$84,101	\$43,712	\$43,712

	ACTUALS & YEAR-TO-DATE			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
CAPITAL OUTLAY	\$10,644	–	\$7,560	\$15,000	\$15,000	\$15,000
SPECIAL PAYMENTS	\$806	\$1,067	\$793	\$1,300	\$1,300	\$1,300
200 - CUTSFORTH PARK TOTAL	\$105,842	\$114,452	\$107,191	\$160,333	\$131,940	\$131,940
238 - ANSON WRIGHT PARK						
MATERIALS & SERVICES	\$28,860	\$24,380	\$23,841	\$26,956	\$36,603	\$36,603
PERSONNEL SERVICES	\$41,835	\$67,538	\$57,162	\$84,101	\$43,712	\$43,712
SPECIAL PAYMENTS	\$314	\$469	\$145	\$500	\$500	\$500
238 - ANSON WRIGHT PARK TOTAL	\$71,010	\$92,387	\$81,148	\$111,557	\$80,815	\$80,815
300 - ATV PARK						
MATERIALS & SERVICES	\$262,117	\$253,946	\$228,216	\$290,535	\$348,608	\$348,608
PERSONNEL SERVICES	\$248,437	\$351,044	\$301,343	\$500,136	\$440,415	\$440,415
CAPITAL OUTLAY	\$94,355	\$102,240	\$187,589	\$74,650	\$131,000	\$131,000
SPECIAL PAYMENTS	\$6,392	\$6,262	\$2,529	\$6,000	\$6,000	\$6,000
300 - ATV PARK TOTAL	\$611,301	\$713,492	\$719,677	\$871,321	\$926,023	\$926,023
400 - FAIRGROUNDS PARK	\$1,262	\$2,237	\$0	\$2,590	\$0	\$0
EXPENSES-DEPARTMENTAL TOTAL	\$789,414	\$922,569	\$908,016	\$1,145,801	\$1,138,778	\$1,138,778
EXPENSES-NON DEPARTMENTAL						
MATERIALS & SERVICES	–	–	\$187	–	–	–
EXPENSES-NON DEPARTMENTAL TOTAL	–	–	\$187	–	–	–
TOTAL EXPENSES	\$789,414	\$922,569	\$908,203	\$1,145,801	\$1,138,778	\$1,138,778
OTHER REQUIREMENTS						
OPERATING CONTINGENCY	–	–	–	\$96,327	\$121,000	\$121,000
UNAPPROPRIATED ENDING FUND BALANCE	–	–	–	\$193,000	\$264,051	\$264,051
OTHER REQUIREMENTS TOTAL	–	–	–	\$289,327	\$385,051	\$385,051
TOTAL REQUIREMENTS	\$789,414	\$922,569	\$908,203	\$1,435,128	\$1,523,829	\$1,523,829
RESOURCES LESS REQUIREMENTS	\$659,951	\$703,336	\$389,282	\$0	\$0	\$0

Budget Discussion

Capital Outlay

Description	Amount
Cabin Improvements	\$ 15,000
HVAC Upgrade at The Landing Restaurant	\$ 14,000
Laundromat Completion	\$ 7,000
Polaris Side by Side (Qty: 2)	\$ 110,000
Total	\$ 133,400

Personnel

Other than the reallocation of administrative personnel, there are no FTE changes for the Parks Department included in this budget.

Full Time Equivalents (FTE)

Position Name	ANSON WRIGHT PARK	ATV PARK	CUTSFORTH PARK
Allocated FTE Count			
County Parks System, Manager	0.15	0.7	0.15

Position Name	ANSON WRIGHT PARK	ATV PARK	CUTSFORTH PARK
Administrative Assistant (CS)	0.11	0.33	0.11
Park Ranger	0.2	1.6	0.2
Parks Maintenance Associate	0	0.5	0
Parks Maintenance Specialist	0	2	0
ALLOCATED FTE COUNT	0.46	5.13	0.46

Department Summaries

FY2026 Budget

Fund:**101-General Fund****Department:****106-Veteran's Services**

Introduction

Morrow County Veterans Services assists all veterans and their families. 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 benefits are constantly being updated, including veterans benefits, claims adjudication, and VA Health Care operations and programs. Accurate information and timely services are vital to program success.

Training & Accreditation

A Veterans Services Officer (VSO) has 18 months from the time of hire to become accredited through the state of Oregon. Oregon Department of Veterans Affairs (ODVA) provides VSOs 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. ODVA training consists of bi-monthly meetings, quarterly trainings, twice yearly regional trainings and an annual statewide conference. In addition, ODVA works with NVLSP and National Association of Veterans County Veterans Service Officers (NACVSO) to provide training webinars. There is an annual weeklong NACVSO conference in the summer. Training is essential to the operation of our department. We must keep up to date on the constantly evolving federal and state law changes to provide the highest quality of services to the members of our community.

Outreach

We work to increase VA benefit awareness through events and coordination with other agencies that provide services to veterans and veteran families. 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 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 and the local High School Veterans Day Programs. We act as a liaison for local resources, referring our veterans to local food banks, CAPECO, Pacific Northwest Veteran Alliance, American Legion, Blue Mountain Action Council and other organizations for further assistance.

Budget Summary

106: Veterans' Services

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
Revenues						
FEDERAL, STATE, & LOCAL	\$85,736	\$84,944	\$63,708	\$88,943	\$88,943	\$88,943
OTHER REVENUE SOURCES	\$39	\$0	–	\$0	\$0	\$0
REVENUES TOTAL	\$85,775	\$84,944	\$63,708	\$88,943	\$88,943	\$88,943
Expenses						
MATERIALS & SERVICES	\$12,566	\$12,919	\$11,016	\$28,505	\$29,420	\$29,420
PERSONNEL SERVICES	\$99,953	\$137,176	\$101,691	\$160,666	\$125,794	\$125,794
EXPENSES TOTAL	\$112,519	\$150,094	\$112,708	\$189,171	\$155,214	\$155,214
Revenues Less Expenses	-\$26,744	-\$65,150	-\$49,000	-\$100,228	-\$66,271	-\$66,271

Morrow County Veteran Services is largely supported by state lottery funds through Oregon Department of Veterans Affairs (ODVA) 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) and a \$4,000 suicide awareness Grant. Morrow County contributes the remaining funding for this department. As county budget timing is not aligned with the state, it's impossible to determine the exact amount we will receive from ODVA funding, however there is usually a slight increase from year to year.

There is no significant change in the proposed budget for FY2026. You will see a slight increase in advertising/marketing and hospitality event supplies. That is due to the increase in the events we are hosting. We have weekly coffee time in Irrigon, monthly lunch in Heppner and a quarterly benefit awareness meeting in Boardman. These events are free and educational for our local veterans and their families. Other areas of the budget have been slightly decreased to accommodate for the change.

Personnel

GF: 106-VETERANS' SERVICES

Position Name	VETERANS
Allocated FTE Count	
Administrative Clerk	0.475
Veterans' Services Officer	1
ALLOCATED FTE COUNT	1.475

The FY2026 budget maintains current staffing levels while reflecting a \$34,872 reduction in personnel costs. This decrease stems from the transition in benefit structures between the previous and current Veterans Service Officer (VSO) positions.

The differential is attributable to changes in the County's retirement benefit programs. The previous VSO participated in the County's defined benefit pension plan, while the current officer—hired after the plan's closure to new participants—is enrolled in the current retirement benefit structure. The defined benefit pension plan carried substantially higher costs compared to present retirement offerings, accounting for the reduction in personnel expenditures.

It is important to note that this budget adjustment reflects only the difference in benefit costs and does not impact service delivery or staffing levels. The Veterans Service Office continues to maintain its full operational capacity and commitment to serving our veteran community.

Department Summaries

FY2026 Budget

Fund:**101-General Fund****Department:****120-Public Works Administration**

Introduction

The Morrow County Public Works Department oversees the management and operation of key infrastructure and services, including the County Road System, solid waste disposal at the North and South Transfer Stations, the Lexington Airport, and Weed Management. Public Works collaborates closely with all County Departments and Offices to ensure effective support for the citizens of Morrow County.

This department in the General Fund is used to account for activities related to the administration of the various Public Works functions.

Budget Summary

120: Public Works Administration

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
Revenues						
OTHER REVENUE SOURCES	–	–	\$20	\$0	\$0	\$0
REVENUES TOTAL	–	–	\$20	\$0	\$0	\$0
Expenses						
MATERIALS & SERVICES	\$6,946	\$17,028	\$25,579	\$28,181	\$28,531	\$28,531
PERSONNEL SERVICES	\$56,044	\$121,874	\$290,872	\$197,829	\$240,097	\$240,097
CAPITAL OUTLAY	–	\$13,746	\$147,688	\$162,000	\$10,000	\$10,000
EXPENSES TOTAL	\$62,990	\$152,649	\$464,139	\$388,010	\$278,628	\$278,628
Revenues Less Expenses	-\$62,990	-\$152,649	-\$464,118	-\$388,010	-\$278,628	-\$278,628

Budget Discussion

For FY2026, only a small 1.2% increase in materials and services is being projected. There is, however, a significant reduction in budgeted capital outlay. In the prior fiscal year, this department had budgeted for the purchase of new and replacement vehicles for staff. Those purchases have been completed so those items were removed from the FY2026 budget. However, there is still a small amount of carryover related to those vehicle purchases to complete the necessary upfitting.

Capital Outlay

Organization	One time or Recurring	Amount
FY2025 Carryover: Vehicle Upfitting	Recurring	\$ 10,000
Total		\$ 10,000

Personnel

With the restructuring of the Public Works administration department resulting in moving the Parks Department and Facilities Maintenance Department out of Public Works, there are changes in how the personnel costs are allocated since one of the Administrative Assistant positions was also moved to the new Community Services Administration Department. Below are the details of how the Public Works Administrative employees are allocated to the various funds for FY2026.

Public Works Admin FTE Allocation

FY26 WF PLAN - WORKFORCE FTE			
	Administrative Assistant (PW)	PW Administrative Manager	Public Works Director
FTE			
101 - GENERAL FUND	0.55	0.48	0.48
202 - ROAD FUND	0.40	0.48	0.50
205 - AIRPORT FUND	0.05	0.05	0.02
FTE TOTAL	1.00	1.00	1.00

Department Summaries

FY2026 Budget

Fund:**101-General Fund****101-General Fund****Department:****122-North Transfer Station****123-South Transfer Station**

Introduction

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.

Budget Summary: Transfer Stations

122: North Transfer Station

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
Revenues						
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$26,050	\$28,665	\$28,439	\$32,000	\$32,000	\$32,000
OTHER REVENUE SOURCES	\$15,851	\$20,850	\$24,591	\$19,750	\$22,372	\$22,372
INTERFUND TRANSFERS	–	\$59,000	\$101,438	\$216,435	\$200,744	\$200,744
REVENUES TOTAL	\$41,901	\$108,515	\$154,468	\$268,185	\$255,116	\$255,116
Expenses						
MATERIALS & SERVICES	\$42,664	\$140,488	\$138,777	\$140,477	\$234,055	\$234,055
PERSONNEL SERVICES	\$16,056	\$18,337	\$15,450	\$19,614	\$21,061	\$21,061
CAPITAL OUTLAY	–	–	\$77,278	\$107,925	\$0	\$0
EXPENSES TOTAL	\$58,720	\$158,825	\$231,505	\$268,016	\$255,116	\$255,116
Revenues Less Expenses	-\$16,819	-\$50,310	-\$77,037	\$169	\$0	\$0

123: South Transfer Station

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
Revenues						

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$33,138	\$23,435	\$25,597	\$34,000	\$34,000	\$34,000
OTHER REVENUE SOURCES	\$14,759	\$4,309	\$1,138	\$16,500	\$16,500	\$16,500
INTERFUND TRANSFERS	–	\$28,400	\$41,379	\$161,512	\$70,663	\$70,663
REVENUES TOTAL	\$47,897	\$56,144	\$68,114	\$212,012	\$121,163	\$121,163
Expenses						
MATERIALS & SERVICES	\$62,517	\$87,204	\$60,493	\$71,361	\$79,978	\$79,978
PERSONNEL SERVICES	\$16,704	\$19,032	\$18,834	\$19,731	\$21,185	\$21,185
CAPITAL OUTLAY	\$96,295	\$108	\$99,755	\$120,750	\$20,000	\$20,000
EXPENSES TOTAL	\$175,516	\$106,343	\$179,082	\$211,842	\$121,163	\$121,163
Revenues Less Expenses	-\$127,619	-\$50,199	-\$110,967	\$170	\$0	\$0

Budget Discussion

Both of the transfer station departments are reflecting a decrease in expenditures for the FY2026 Budget. During FY2025 each of the transfer station had significant amounts budgeted in capital outlay for the addition of scales. For the most part, those projects have been completed, however, there is a carryover amount of \$20,000 in capital outlay for the South Transfer Station for ramps required to complete scale installation.

Both transfer stations are fully funded through a combination of fees collected and transfers from the license fee revenue generated by the Finley Buttes Landfill.

Personnel

There are no personnel changes to these departments for FY2026.

NORTH TRANSFER STATION FTE

Position Name	NORTH TRANSFER STATION
Allocated FTE Count	
Transfer Station Attendant	0.4
ALLOCATED FTE COUNT	0.4

SOUTH WASTE TRANSFER STATION FTE

Position Name	SOLID WASTE TRNS STATION
Allocated FTE Count	
Transfer Station Attendant	0.4
ALLOCATED FTE COUNT	0.4

Department Summaries

FY2026 Budget

Fund:**101-General Fund****224-Weed Equipment Capital Reserve****Department:****128-Weed Department****128-Weed Department**

Introduction

The Morrow County Weed department provides the County with the following services:

- County roadside weed control
- Noxious weed ordinance enforcement
- Landowner assistance for weed management plans
- Promote & manage biological weed control

Budget Summary

128: Weed Department

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
Revenues						
FEDERAL, STATE, & LOCAL	–	–	\$41,447	\$12,712	\$34,386	\$34,386
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	–	\$36,812	\$24,388	\$74,440	\$40,054	\$40,054
OTHER REVENUE SOURCES	\$33,223	\$3,994	\$1,924	\$0	\$0	\$0
REVENUES TOTAL	\$33,223	\$40,806	\$67,759	\$87,152	\$74,440	\$74,440
Expenses						
MATERIALS & SERVICES	\$11,225	\$30,852	\$88,087	\$99,063	\$102,474	\$102,474
PERSONNEL SERVICES	\$146,312	\$139,572	\$134,787	\$176,247	\$254,372	\$254,372
CAPITAL OUTLAY	\$5,998	–	\$93,797	\$115,000	\$40,000	\$40,000
INTERFUND TRANSFERS	\$5,000	–	–	\$0	\$0	\$0
EXPENSES TOTAL	\$168,535	\$170,424	\$316,671	\$390,310	\$396,846	\$396,846
Revenues Less Expenses	-\$135,311	-\$129,618	-\$248,912	-\$303,158	-\$322,406	-\$322,406

224 - Weed Equipment Capital Reserve

	ACTUALS & YEAR-TO-DATE			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
BEGINNING FUND BALANCE	\$25,943	\$31,884	-\$12,231	\$0	\$2,000	\$2,000
REVENUE						
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	–	–	\$18,598	\$52,300	\$16,500	\$16,500
OTHER REVENUE SOURCES	\$941	\$1,916	-\$78	\$0	\$0	\$0
INTERFUND TRANSFERS	\$5,000	\$163,735	–	\$0	\$39,800	\$39,800

	ACTUALS & YEAR-TO-DATE			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
REVENUE TOTAL	\$5,941	\$165,651	\$18,521	\$52,300	\$56,300	\$56,300
TOTAL RESOURCES	\$31,884	\$197,535	\$6,290	\$52,300	\$58,300	\$58,300
EXPENSES						
MATERIALS & SERVICES	–	–	-\$2	–	–	–
CAPITAL OUTLAY	–	\$209,766	–	\$0	\$0	\$0
EXPENSES TOTAL	–	\$209,766	-\$2	\$0	\$0	\$0
OTHER REQUIREMENTS						
RESERVE FOR FUTURE EXPENDITURES	–	–	–	\$52,300	\$58,300	\$58,300
OTHER REQUIREMENTS TOTAL	–	–	–	\$52,300	\$58,300	\$58,300
TOTAL REQUIREMENTS	\$0	\$209,766	-\$2	\$52,300	\$58,300	\$58,300
RESOURCES LESS REQUIREMENTS	\$31,884	-\$12,231	\$6,291	\$0	\$0	\$0

Budget Discussion

The budget proposal for the weed department is reflective of the expansion and growth of the department.

The department has moved into a new facility and has increased ongoing costs such as utilities and maintenance. Some of this proposed budget also reflects the cost of equipment as the technology and operations enter more modern applications and adjust to industry standers.

The Road Department is still 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 entered contracts with the department placing the demand high for more reliable and efficient equipment.

For the upcoming FY26 year, the weed department is growing rapidly, and the costs reflect the new spraying contracts. With the support of the past few budgets, the department has positioned itself for increased revenue streaming with these upgrades to facilities and equipment.

The budget for the Weed Department also includes the Weed Equipment Capital Reserve Fund.

The Weed Equipment Reserve Fund does not have any planned expenditures for FY2026. However, it does include a reserve requirement for the accumulation of funding to support a Weed Spray Drone Program (FY2028) and the replacement of one of the Weed Department vehicles (FY2029). The total reserve requirement for FY2026 is \$ 58,300.

Capital Outlay

Description	Notes	Amount
UTV Spray Vehicle	Polaris Ranger w/Spray Apparatus	\$ 40,000
Total		\$ 40,000

Personnel

GF: 128-WEED DEPARTMENT

Position Name	WEED DEPT.
Allocated FTE Count	
Weed Program Manager	1
Weed Control Applicator	1
ALLOCATED FTE COUNT	2

For the FY2026 budget, reflects a 0.5 FTE increase in the Weed Department. This is to change the currently part-time Weed Control Applicator position to a full-time position.

Department Summaries

FY2026 Budget

Fund:**202-Road Fund****201-Road Equipment Capital Reserve****Department:****220-Road Department****220-Road Department**

Introduction

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.

Budget Summary

202 - Road Fund

	ACTUALS & YEAR-TO-DATE			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
BEGINNING FUND BALANCE	\$2,747,664	\$3,701,459	\$5,388,160	\$2,150,000	\$8,000,000	\$8,000,000
REVENUE						
FEDERAL, STATE, & LOCAL	\$2,199,592	\$2,701,082	\$2,140,911	\$2,980,839	\$3,043,839	\$3,043,839
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$188,737	\$1,231,750	\$76,360	\$27,200	\$36,000	\$36,000
OTHER REVENUE SOURCES	\$649,949	\$249,150	\$422,806	\$192,901	\$107,900	\$107,900
INTERFUND TRANSFERS	\$4,065,979	\$4,299,993	\$6,118,651	\$6,118,651	\$2,402,167	\$2,402,167
REVENUE TOTAL	\$7,104,257	\$8,481,975	\$8,758,727	\$9,319,591	\$5,589,906	\$5,589,906
TOTAL RESOURCES	\$9,851,920	\$12,183,435	\$14,146,887	\$11,469,591	\$13,589,906	\$13,589,906
EXPENSES						
MATERIALS & SERVICES	\$3,512,423	\$2,556,025	\$2,439,943	\$3,477,684	\$3,048,577	\$3,048,577
PERSONNEL SERVICES	\$2,038,151	\$1,968,584	\$1,747,379	\$2,629,353	\$2,689,666	\$2,689,666
CAPITAL OUTLAY	\$164,887	\$2,270,666	\$330	\$604,500	\$1,767,300	\$1,767,300

	ACTUALS & YEAR-TO-DATE			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
INTERFUND TRANSFERS	\$435,000	—	—	\$0	\$0	\$0
EXPENSES TOTAL	\$6,150,461	\$6,795,275	\$4,187,651	\$6,711,537	\$7,505,543	\$7,505,543
OTHER REQUIREMENTS						
OPERATING CONTINGENCY	—	—	—	\$557,030	\$782,937	\$782,937
RESERVE FOR FUTURE EXPENDITURES	—	—	—	\$2,940,000	\$3,901,426	\$3,901,426
UNAPPROPRIATED ENDING FUND BALANCE	—	—	—	\$1,261,024	\$1,400,000	\$1,400,000
OTHER REQUIREMENTS TOTAL	—	—	—	\$4,758,054	\$6,084,363	\$6,084,363
TOTAL REQUIREMENTS	\$6,150,461	\$6,795,275	\$4,187,651	\$11,469,591	\$13,589,906	\$13,589,906
RESOURCES LESS REQUIREMENTS	\$3,701,459	\$5,388,160	\$9,959,236	\$0	\$0	\$0

201 - ROAD EQUIPMENT RESERVE

	ACTUALS & YEAR-TO-DATE			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
BEGINNING FUND BALANCE	\$883,669	\$611,382	\$572,433	\$406,000	\$692,500	\$692,500
REVENUE						
OTHER REVENUE SOURCES	\$32,108	\$54,703	\$27,206	\$8,500	\$0	\$0
INTERFUND TRANSFERS	\$586,556	\$1,663,914	\$1,049,561	\$1,049,561	\$651,426	\$651,426
REVENUE TOTAL	\$618,664	\$1,718,617	\$1,076,767	\$1,058,061	\$651,426	\$651,426
TOTAL RESOURCES	\$1,502,333	\$2,329,999	\$1,649,200	\$1,464,061	\$1,343,926	\$1,343,926
EXPENSES						
MATERIALS & SERVICES	—	—	\$372	—	—	—
CAPITAL OUTLAY	\$890,951	\$1,752,886	\$614,626	\$1,421,962	\$407,500	\$407,500
DEBT SERVICE	—	\$4,680	\$3,561	\$42,099	\$0	\$0
EXPENSES TOTAL	\$890,951	\$1,757,566	\$618,560	\$1,464,061	\$407,500	\$407,500
OTHER REQUIREMENTS						
RESERVE FOR FUTURE EXPENDITURES	—	—	—	—	\$936,426	\$936,426
OTHER REQUIREMENTS TOTAL	—	—	—	—	\$936,426	\$936,426
TOTAL REQUIREMENTS	\$890,951	\$1,757,566	\$618,560	\$1,464,061	\$1,343,926	\$1,343,926
RESOURCES LESS REQUIREMENTS	\$611,382	\$572,433	\$1,030,640	\$0	\$0	\$0

Budget Discussion

Road Maintenance Projects

This fiscal year road maintenance schedule is to chip around 11.5 miles of road surface, to help improve road surfaces and to prolong the life of the road. Our chip seal program is significantly reduced this year as we have an abnormally high amount of regular maintenance to get done on our road system. The crew will be servicing, repairing, installing and removing road signs throughout Morrow County, fixing potholes, guardrail, ditch work along roadways, replacing and installing new culverts for better drainage, remove trees and brush for better visibility, work with the Weed Department to minimize the weed problem throughout the county, and snow and ice control during the winter months.

Significant Budget Changes

- Paint and Chemicals: There have been increases in material costs and we are also trying to cover more miles for weed control and paint striping.
- Contracted Services: We are finally catching up on rock crushing and will need additional help transporting the rock out to the job sites.

Equipment Purchases and Repair

This fiscal year the Road Department is requesting replacing a road grader and a loader. These pieces of equipment are highly utilized here at Morrow County and have reached or exceeded their useful life.

Capital Project

Over the next fiscal year, we plan on completing two capital paving improvement projects. 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.

Capital Outlay

Description	Amount
CAT Grader 160M	\$ 525,000
Tractor Replacement	\$ 225,000
Belly Dump Trailers (Qty: 2)	\$ 125,000
950 CAT Loader	\$ 360,000
Welder Replacement	\$ 7,800
Pickup Sander	\$ 8,500
Hydraulic Press	\$ 6,000
Equipment Trailer	\$ 30,000
Baker Lane Widening Project	\$ 375,000
Public Words Perimeter Fencing Improvement	\$ 60,000
Outside Storage Area Roof Project	\$ 45,000
Total	\$ 1,767,300

Reserves

As of the end of FY2025, the reserve funds for bridge replacements and improvements will be at \$3 million. For the FY2026 budget, an additional \$500,000 was added to that reserve as a requirement (reserved for future expenditure) in the road fund. The total at the end of FY2026 will be \$3.5 million.

In addition, there is a surplus in the Road Fund in the FY2026 Budget of \$401,426. That amount was added to 'reserved for future expenditure' for a future non specified use.

Full Time Equivalents (FTE)

Position Name	ROAD DEPARTMENT
Allocated FTE Count	
Public Works Director	0.5
Traffic Control Flagger	1.155
Master Technical Mechanic	1
Deputy Public Works Director	1
Administrative Assistant (PW)	0.4
PW Administrative Manager	0.475
Vehicle Mechanic	1
Road Maintenance Specialist	2
Road Maintenance Specialist-Senior	13.924
Maintenance Team Leader	1
ALLOCATED FTE COUNT	22.454

Personnel

There are no personnel changes included in the FY2026 budget for the Road Department.

Department Summaries

FY2026 Budget

Fund:**205-Airport Fund****Department:****250-Airport Department**

Introduction

The airport has long served as a base for agricultural spraying operators while also supporting a range of activities, including general aviation, business, medical, and charter operations. Currently, it accommodates locally based single-engine aircraft, including two turbine-powered agricultural planes.

In addition to local traffic, the airport supports intermediate general aviation and business aviation activities, including turboprop aircraft, business jets, and helicopter operations. Looking to the future, the airport seeks opportunities to integrate advanced technologies, such as drones and electric Vertical Take-Off and Landing (eVTOL) aircraft, into its operations.

Budget Summary

205 - Airport Fund

	ACTUALS & YEAR-TO-DATE			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
BEGINNING FUND BALANCE	\$130,656	\$212,904	\$298,189	\$125,000	\$200,000	\$200,000
REVENUE						
FEDERAL, STATE, & LOCAL	\$215,420	\$1,366,767	\$45,592	\$47,512	\$118,352	\$118,352
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$68,846	\$65,873	\$78,416	\$70,654	\$72,000	\$72,000
OTHER REVENUE SOURCES	\$6,285	\$16,910	\$11,226	\$34,896	\$6,700	\$6,700
INTERFUND TRANSFERS	\$38,406	\$191,616	–	\$0	\$0	\$0
REVENUE TOTAL	\$328,956	\$1,641,166	\$135,234	\$153,062	\$197,052	\$197,052
TOTAL RESOURCES	\$459,612	\$1,854,070	\$433,423	\$278,062	\$397,052	\$397,052
EXPENSES						
MATERIALS & SERVICES	\$72,559	\$66,325	\$106,266	\$154,899	\$152,534	\$152,534
PERSONNEL SERVICES	–	\$45,591	\$40,355	\$58,894	\$16,966	\$16,966
CAPITAL OUTLAY	\$174,149	\$1,443,965	\$2,500	\$4,500	\$118,950	\$118,950
EXPENSES TOTAL	\$246,708	\$1,555,882	\$149,122	\$218,293	\$288,450	\$288,450
OTHER REQUIREMENTS						
OPERATING CONTINGENCY	–	–	–	\$14,135	\$24,233	\$24,233
RESERVE FOR FUTURE EXPENDITURES	–	–	–	–	\$41,869	\$41,869
UNAPPROPRIATED ENDING FUND BALANCE	–	–	–	\$45,634	\$42,500	\$42,500
OTHER REQUIREMENTS TOTAL	–	–	–	\$59,769	\$108,602	\$108,602

	ACTUALS & YEAR-TO-DATE			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
TOTAL REQUIREMENTS	\$246,708	\$1,555,882	\$149,122	\$278,062	\$397,052	\$397,052
RESOURCES LESS REQUIREMENTS	\$212,904	\$298,189	\$284,301	\$0	\$0	\$0

Budget Discussion

The capital request for the FY2026 Budget focuses on the design phase and construction of a Precision Approach Path Indicator (PAPI) light system, as well as the development and construction of an Unmanned Aircraft System (UAS). The PAPI system will provide pilots with a clear and reliable approach to the runway, enhancing safety and precision.

The UAS development will establish a streamlined, productive process to integrate advanced technology into avionics, keeping pace with modern advancements and industry needs.

Additionally, this request includes a design phase for a parallel taxiway that will span the entire length of the existing runway. Before proceeding, it will be necessary to acquire the right-of-way from an adjacent landowner to ensure sufficient space for construction. Some costs are involved in this.

Funding for phase one of the PAPI light system will be through a Federal grant in the amount of \$ 113,000.

Personnel

The personnel related costs for the FY2026 budget were modified from the previous year due to the restructuring of the Public Works Administration department and the creation of the Community Services Administration Department. In total there is 0.12 FTE allocated to the Airport.

FUND: 205-AIRPORT

Position Name	AIRPORT
Allocated FTE Count	
Administrative Assistant (PW)	0.05
Public Works Director	0.02
PW Administrative Manager	0.05
ALLOCATED FTE COUNT	0.12

Department Summaries

FY2026 Budget

Fund:

101-General Fund

Department:

114-Public Health

Introduction

The mission of Morrow County Public Health is to Protect, Connect and Thrive. We work in many different areas to protect and support people's health at the community level.

We have three clinics, located in Boardman, Heppner and Lone. These are public health clinics, where we provide access to health services that benefit the community and that people may not be able to get elsewhere. Our nurses provide immunizations (vaccines), STI testing, birth control and more.

Water Quality Programs

Morrow County Public Health maintains its commitment to ensuring safe drinking water access for well owners within the Lower Umatilla Basin Groundwater Management Area (LUBGWMA). This service is facilitated through strategic partnerships with Oregon Department of Human Services (ODHS) and certified water delivery vendors.

Environmental health

The intergovernmental partnership agreement with Umatilla County continues at current FY 2025 levels without rate adjustments. We have established a cost-effective arrangement with Umatilla County for home visiting services, resulting in significant cost savings compared to maintaining an in-house nursing position.

Healthcare Services

Family Planning Services are being restructured with the engagement of Dr. Emily Jack on a quarterly consultation basis, following the conclusion of our previous provider agreement. This transition is projected to maintain current budget parameters.

Facility Optimization

The department has implemented facility sharing arrangements with Public Transit in our Boardman clinic location. This partnership includes cost-sharing for utilities and telecommunications infrastructure, optimizing operational expenses.

Mental Health Services

The Public Health Department oversees comprehensive mental health services delivery through our partnership with Community Counseling Solutions (CCS). This collaboration encompasses:

- School-Based Health Center (SBHC) services in Ione
- Alcohol and drug prevention programs
- County-wide mental health services

Funding for these mental health initiatives is supported through multiple grant sources:

- OHA Public Health Financing grant (PE44-02 for SBHC)
- EOCCO-SPURS allocation
- OHA Community Mental Health Financing grant
- ADPEP grant

The projected grant funding for mental health services totals approximately \$1.817 million, representing 55% of departmental grant revenue. These figures are subject to adjustment pending finalization of the State's 2025-2027 Biennial Budget.

Budget Summary

114: Public Health

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
Revenues						
FEDERAL, STATE, & LOCAL	\$667,759	\$2,428,706	\$2,355,345	\$3,461,147	\$3,226,111	\$3,226,111
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$112,884	\$134,647	\$78,553	\$55,000	\$65,000	\$65,000
OTHER REVENUE SOURCES	\$35,044	\$16,857	\$27,142	\$12,000	\$10,000	\$10,000
REVENUES TOTAL	\$815,687	\$2,580,210	\$2,461,040	\$3,528,147	\$3,301,111	\$3,301,111
Expenses						
MATERIALS & SERVICES	\$292,243	\$2,139,996	\$1,984,467	\$2,242,006	\$2,426,545	\$2,426,545
PERSONNEL SERVICES	\$748,826	\$778,597	\$845,434	\$1,340,208	\$1,405,300	\$1,405,300
CAPITAL OUTLAY	\$5,940	–	–	\$0	\$35,000	\$35,000
SPECIAL PAYMENTS	\$28,115	\$13,700	\$33,016	\$10,000	\$10,000	\$10,000
EXPENSES TOTAL	\$1,075,123	\$2,932,293	\$2,862,917	\$3,592,214	\$3,876,845	\$3,876,845
Revenues Less Expenses	-\$259,437	-\$352,083	-\$401,878	-\$64,067	-\$575,734	-\$575,734

Budget Highlights

Water Quality Programs

Morrow County Public Health maintains its commitment to ensuring safe drinking water access for well owners within the Lower Umatilla Basin Groundwater Management Area (LUBGWMA). This service is facilitated through strategic partnerships with Oregon Department of Human Services (ODHS) and certified water delivery vendors.

Environmental health

The intergovernmental partnership agreement with Umatilla County continues at current FY 2025 levels without rate adjustments. We have established a cost-effective arrangement with Umatilla County for home visiting services, resulting in significant cost savings compared to maintaining an in-house nursing position.

Healthcare Services

Family Planning Services are being restructured with the engagement of Dr. Emily Jack on a quarterly consultation basis, following the conclusion of our previous provider agreement. This transition is projected to maintain current budget parameters.

Facility Optimization

The department has implemented facility sharing arrangements with Public Transit in our Boardman clinic location. This partnership includes cost-sharing for utilities and telecommunications infrastructure, optimizing operational expenses.

Mental Health Services

The Public Health Department oversees comprehensive mental health services delivery through our partnership with Community Counseling Solutions (CCS). This collaboration encompasses:

- School-Based Health Center (SBHC) services in Ione
- Alcohol and drug prevention programs
- County-wide mental health services

Funding for these mental health initiatives is supported through multiple grant sources:

- OHA Public Health Financing grant (PE44-02 for SBHC)
- EOCCO-SPURS allocation
- OHA Community Mental Health Financing grant
- ADPEP grant

The projected grant funding for mental health services totals approximately \$1.817 million, representing 55% of departmental grant revenue. These figures are subject to adjustment pending finalization of the State's 2025-2027 Biennial Budget.

Capital Outlay

Outlay Description	Capital Outlay Cost
Vehicle Replacement: 2014 Chevy Impala	\$ 35,000
Total	\$ 35,000

Personnel

GF: 114-PUBLIC HEALTH

Position Name	HEALTH DEPARTMENT
Allocated FTE Count	
Public Health Access Specialist	1
Administrative Clerk	1
Clinic Nurse	2
Public Health Data Coordinator	1
Home Visit Nurse	1
Office Manager	1
Nurse Supervisor	1
Public Health Director	1
Translator	0.475

Position Name	HEALTH DEPARTMENT
Lay Health Promoter	1
Registered Nurse	1.425
ALLOCATED FTE COUNT	11.9

There are no personnel changes included in the FY2026 budget.

Department Summaries

FY2026 Budget

Fund:**101-General Fund****Department:****132-Emergency Medical Services**

Introduction

This department was a new addition to the FY2025 budget. This department in the General Fund accounts for activity related to the support of the current ambulance service providers in Morrow County

Budget Summary

132: Emergency Medical Services

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
Revenues						
FEDERAL, STATE, & LOCAL	–	–	\$240,975	–	–	–
REVENUES TOTAL	–	–	\$240,975	\$0	\$0	\$0
Expenses						
MATERIALS & SERVICES	–	–	\$582,823	\$567,606	\$1,500,318	\$1,500,318
EXPENSES TOTAL	–	–	\$582,823	\$567,606	\$1,500,318	\$1,500,318
Revenues Less Expenses	\$0	\$0	-\$341,848	-\$567,606	-\$1,500,318	-\$1,500,318

Budget Discussion

During FY2025, a majority of the funding for this department was through the ARPA SLFRF grant from the US Treasury. Initially, in FY2025, all of the funding was budgeted to come from the General Fund. However, due to the pending expiration of the SLFRF funds, the determination was made to fund these services with the remaining balance of that grant.

In FY2026, this is budgeted solely as a General Fund expenditure.

Department Summaries

FY2026 Budget

Fund:**Department:****248-Opioid Abatement Fund**

Introduction

The Opioid Abatement Fund accounts for funds received by the County from the Opioid Class Action Settlements. These funds are restricted for use on programs or expenditures focused on the mitigation, prevention, and treatment of opioid abuse.

Budget Summary

248 - Opioid Abatement Fund

	ACTUALS & YEAR-TO-DATE			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
BEGINNING FUND BALANCE	–	–	–	\$0	\$141,400	\$141,400
REVENUE						
OTHER REVENUE SOURCES	–	\$0	\$32,802	\$0	\$25,779	\$25,779
INTERFUND TRANSFERS	–	–	\$108,732	\$109,000	\$0	\$0
REVENUE TOTAL	–	\$0	\$141,534	\$109,000	\$25,779	\$25,779
TOTAL RESOURCES	\$0	\$0	\$141,534	\$109,000	\$167,179	\$167,179
EXPENSES						
MATERIALS & SERVICES	–	–	\$45	\$109,000	\$167,179	\$167,179
EXPENSES TOTAL	–	–	\$45	\$109,000	\$167,179	\$167,179
TOTAL REQUIREMENTS	\$0	\$0	\$45	\$109,000	\$167,179	\$167,179
RESOURCES LESS REQUIREMENTS	\$0	\$0	\$141,489	\$0	\$0	\$0

Department Summaries

FY2026 Budget

Fund:**101-General Fund****Department:****112-Juvenile Department**

Introduction

The Juvenile Department administers delinquency cases referred by law enforcement for youth alleged to have committed violations or criminal acts. Working in conjunction with the District Attorney's office, families, and victims, the department ensures equitable judicial processing while providing supervision for youth under both informal and formal probation. The department implements evidence-based interventions and facilitates access to community resources, aiming to minimize further involvement in the juvenile justice system. Programs focus on accountability while developing skills that promote positive behavioral change. Additionally, the department manages statutory automatic expungement processes and provides comprehensive victim services.

Funding Structure

Primary funding derives from the County General Fund, supplemented by state grant allocations that enhance youth services. Through an Intergovernmental Agreement with the Oregon Youth Authority (OYA), the department receives Juvenile Crime Prevention (JCP) Basic Services funds, calculated based on youth population demographics (ages 0-17). The anticipated 2025-2027 biennial allocation of \$45,656 supports detention services, assessments, evaluations, educational curricula, and restitution programs.

A separate Grant Agreement with the Oregon Department of Education provides additional JCP funding, projected at \$70,000 for the 2025-2027 biennium. These funds are sub-granted to community partners delivering prevention services for youth ages 8-17, including educational support, recreational activities, and essential needs assistance.

The department also receives OYA funding for automatic expungement processing on a reimbursement basis, with case fees varying according to complexity.

Budget Summary

ACTUALS & YTD				CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
Revenues						
FEDERAL, STATE, & LOCAL	\$81,006	\$29,943	\$17,149	\$70,106	\$68,000	\$68,000
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$4,543	\$6,512	\$6,754	\$1,500	\$6,500	\$6,500
OTHER REVENUE SOURCES	\$11,899	\$250	–	\$13,700	\$0	\$0
INTERFUND TRANSFERS	\$29,070	\$39,000	–	\$0	\$0	\$0
REVENUES TOTAL	\$126,518	\$75,705	\$23,903	\$85,306	\$74,500	\$74,500
Expenses						
MATERIALS & SERVICES	\$89,751	\$34,272	\$28,237	\$91,664	\$93,355	\$93,355
PERSONNEL SERVICES	\$279,263	\$315,329	\$324,487	\$364,898	\$398,354	\$398,354
CAPITAL OUTLAY	\$29,070	\$45,280	–	\$0	\$0	\$0
SPECIAL PAYMENTS	\$32,462	\$461	\$857	\$36,500	\$36,500	\$36,500
EXPENSES TOTAL	\$430,546	\$395,342	\$353,581	\$493,062	\$528,209	\$528,209
Revenues Less Expenses	-\$304,027	-\$319,638	-\$329,678	-\$407,756	-\$453,709	-\$453,709

There are no major changes for materials and services related expenditures for the FY2026 budget. The budgeted increase in revenues is related to an allocation of revenues that was omitted from the current budget, but we have historically received.

Write a title for the content below

GF: 112-JUVENILE

Position Name	JUVENILE DEPARTMENT
Allocated FTE Count	
Juvenile Probation Counselor-Senior	1
Juvenile Director	1
Administrative Assistant	1
ALLOCATED FTE COUNT	3

Although there are no changes in staffing levels for the Juvenile Department in the FY2026 budget, there is a notable increase in personnel costs of 8.4%. This is due to the career progression of the Juvenile Probation Counselor to 'Senior' which includes an increase in pay grade.

Department Summaries

FY2026 Budget

Fund:**204-LPSCC Fund****Department:**

Introduction

This fund is used to account for revenues restricted or committed to supporting the Local Public Safety Coordinating Council

Budget Summary

204 - LPSCC Fund

	ACTUALS & YEAR-TO-DATE			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
BEGINNING FUND BALANCE	\$66,158	\$62,271	\$36,021	\$20,000	\$19,000	\$19,000
REVENUE						
FEDERAL, STATE, & LOCAL	\$25,183	\$8,000	\$8,000	\$8,000	\$6,000	\$6,000
INTERFUND TRANSFERS	–	\$22,000	–	\$0	\$0	\$0
REVENUE TOTAL	\$25,183	\$30,000	\$8,000	\$8,000	\$6,000	\$6,000
TOTAL RESOURCES	\$91,341	\$92,271	\$44,021	\$28,000	\$25,000	\$25,000
EXPENSES						
MATERIALS & SERVICES	–	\$17,250	\$18,750	\$28,000	\$25,000	\$25,000
INTERFUND TRANSFERS	\$29,070	\$39,000	–	\$0	\$0	\$0
EXPENSES TOTAL	\$29,070	\$56,250	\$18,750	\$28,000	\$25,000	\$25,000
TOTAL REQUIREMENTS	\$29,070	\$56,250	\$18,750	\$28,000	\$25,000	\$25,000
RESOURCES LESS REQUIREMENTS	\$62,271	\$36,021	\$25,271	\$0	\$0	\$0

Department Summaries

FY2026 Budget

Fund:**101-General Fund****231-Justice Court Bails, Fines & Fees****Department:****109-Justice Court****109-Justice Court**

Introduction

The Justice Court operates within the General Fund as Department 109, serving as an essential component of Morrow County's judicial system. The court exercises concurrent jurisdiction with the circuit court in criminal prosecutions within county boundaries, excluding felony trials. Court proceedings and evidentiary standards align with circuit court protocols except where specifically differentiated by statute.

The court's jurisdiction encompasses traffic violations, boating infractions, wildlife violations, and other county-level violations. In addition to these responsibilities, the Justice of the Peace maintains authority to perform marriage ceremonies, issue arrest and search warrants, and preside over City Code cases where intergovernmental agreements exist.

In civil matters, the court adjudicates small claims with monetary claims up to \$10,000. This jurisdiction specifically excludes cases involving real property title disputes, false imprisonment, libel, slander, and malicious prosecution.

Budget Summary

109: Justice Court

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
Revenues						
FEDERAL, STATE, & LOCAL	\$1,431	\$1,498	–	\$1,501	\$1,501	\$1,501
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$152,319	\$182,253	\$191,096	\$181,000	\$206,000	\$206,000
OTHER REVENUE SOURCES	\$14,198	\$25,662	\$24,579	\$15,000	\$20,000	\$20,000
REVENUES TOTAL	\$167,948	\$209,413	\$215,675	\$197,501	\$227,501	\$227,501
Expenses						
MATERIALS & SERVICES	\$39,348	\$60,384	\$48,603	\$103,447	\$114,497	\$114,497
PERSONNEL SERVICES	\$287,823	\$333,346	\$358,849	\$407,701	\$425,891	\$425,891

ACTUALS & YTD				CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
SPECIAL PAYMENTS	\$0	\$220	–	\$0	\$0	\$0
EXPENSES TOTAL	\$327,171	\$393,950	\$407,452	\$511,148	\$540,388	\$540,388
Revenues Less Expenses	-\$159,224	-\$184,537	-\$191,777	-\$313,647	-\$312,887	-\$312,887

The past fiscal year has shown an increase in cases requiring interpreter services, spanning both pre-court consultations with appointed attorneys and court proceedings for criminal and traffic cases. This trend appears to correlate with several factors: enhanced police presence in the patrol area, increased traffic flow through the County, and a higher frequency of cases proceeding to trial.

The upcoming fiscal year will involve a staffing transition as one employee enters retirement. The subsequent hiring of a new staff member will require additional training resources to ensure operational continuity and proficiency in court procedures.

231 - Justice Court Bails, Fines, and Fees

ACTUALS & YEAR-TO-DATE				CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
BEGINNING FUND BALANCE	\$18,503	\$20,014	\$19,370	\$20,000	\$20,000	\$20,000
REVENUE						
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$274,540	\$312,969	\$370,744	\$300,000	\$350,000	\$350,000
OTHER REVENUE SOURCES	–	-\$65	–	\$0	\$0	\$0
REVENUE TOTAL	\$274,540	\$312,904	\$370,744	\$300,000	\$350,000	\$350,000
TOTAL RESOURCES	\$293,043	\$332,918	\$390,113	\$320,000	\$370,000	\$370,000
EXPENSES						
MATERIALS & SERVICES	\$5,864	\$1,407	–	\$0	\$0	\$0
SPECIAL PAYMENTS	\$267,165	\$312,142	\$323,988	\$320,000	\$370,000	\$370,000
EXPENSES TOTAL	\$273,029	\$313,549	\$323,988	\$320,000	\$370,000	\$370,000
TOTAL REQUIREMENTS	\$273,029	\$313,549	\$323,988	\$320,000	\$370,000	\$370,000
RESOURCES LESS REQUIREMENTS	\$20,014	\$19,370	\$66,125	\$0	\$0	\$0

Fund 231 - Justice Court Bails, Fines, and Fees is a clearing fund for revenue collected by the Justice Court which are then all dispersed throughout County and State Agencies as required by Oregon statutes.

Personnel

GF: 109-JUSTICE COURT

Position Name	JUSTICE COURT
Allocated FTE Count	
Justice Of The Peace	1
Court Clerk	1
Court Clerk, Senior	1
ALLOCATED FTE COUNT	3

There are three full time equivalents (FTEs) in the General Fund Justice Court Department. There are no FTE changes included in this budget.

However, the upcoming fiscal year will involve a staffing transition as one employee enters retirement. The subsequent hiring of a new staff member will require additional

training resources to ensure operational continuity and proficiency in court procedures.

Department Summaries

FY2026 Budget

Fund:

101-General Fund

**220-Victim & Witness Advocate
Fund**

223-CAMI Grant Fund

206-Law Library Fund

218-Alcohol Enforcement Fund

234-DUI Impact Fund

243-Liquor Control Fund

**249-Mediation & Conciliation
Fund**

**251-Behavioral Health Deflection
Grant Fund**

Department:

111-District Attorney's Office

Introduction

The District Attorney serves as an elected state officer representing the public interest in criminal matters within Morrow County. This position carries responsibility for initiating criminal charges based on legal merit and available evidence, while ensuring justice through protection of both victim and defendant rights.

The scope of District Attorney duties extends beyond criminal prosecution to include child support enforcement, juvenile justice matters, and death investigations. Though elected at the county level and serving local constituents, District Attorneys receive state compensation and stand for election every four years.

As part of Oregon's broader justice system, the District Attorney maintains membership in the Oregon District Attorneys Association (ODAA), a professional organization comprising District Attorneys, their deputies, assistant attorneys general, and U.S. Attorneys. The ODAA supports justice administration through educational programs and advocacy initiatives.

There are multiple funds and programs overseen by the District Attorney. This list of funds is detailed above. There is one new fund that was created in support of the District Attorney's office during the current fiscal year. That fund is the 'Behavioral Health Deflection Grant Fund'.

Lastly, in the FY2026 budget the 'Liquor Control Fund' is being consolidated with the 'Alcohol Enforcement Fund'.

Budget Summary

111: District Attorney's Office

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
Revenues						
FEDERAL, STATE, & LOCAL	\$86,247	\$96,805	\$88,175	\$44,000	\$44,000	\$44,000
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$157	\$87	\$296	\$0	\$0	\$0
OTHER REVENUE SOURCES	\$5,954	\$653	\$174	\$2,530	\$2,530	\$2,530
REVENUES TOTAL	\$92,359	\$97,545	\$88,644	\$46,530	\$46,530	\$46,530
Expenses						
MATERIALS & SERVICES	\$49,969	\$51,619	\$41,248	\$64,938	\$76,810	\$76,810
PERSONNEL SERVICES	\$413,495	\$344,289	\$278,549	\$454,176	\$592,375	\$592,375
EXPENSES TOTAL	\$463,464	\$395,909	\$319,797	\$519,114	\$669,185	\$669,185
Revenues Less Expenses	-\$371,105	-\$298,364	-\$231,153	-\$472,584	-\$622,655	-\$622,655

Other District Attorney Funds

Below is a FY2026 budget summary of the addition funds noted above.

206 - Law Library Fund

	ACTUALS & YEAR-TO-DATE			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
BEGINNING FUND BALANCE	\$29,892	\$34,503	\$39,458	\$37,000	\$45,500	\$45,500
REVENUE						
FEDERAL, STATE, & LOCAL	\$6,390	\$8,985	\$8,985	\$7,000	\$8,985	\$8,985
OTHER REVENUE SOURCES	\$1,140	\$1,715	\$1,420	\$1,000	\$1,000	\$1,000
REVENUE TOTAL	\$7,530	\$10,700	\$10,406	\$8,000	\$9,985	\$9,985
TOTAL RESOURCES	\$37,422	\$45,203	\$49,863	\$45,000	\$55,485	\$55,485
EXPENSES						
MATERIALS & SERVICES	\$2,918	\$5,745	\$4,855	\$45,000	\$55,485	\$55,485
EXPENSES TOTAL	\$2,918	\$5,745	\$4,855	\$45,000	\$55,485	\$55,485
TOTAL REQUIREMENTS	\$2,918	\$5,745	\$4,855	\$45,000	\$55,485	\$55,485
RESOURCES LESS REQUIREMENTS	\$34,503	\$39,458	\$45,009	\$0	\$0	\$0

This fund accounts for revenues and expenditures related to the County law library as provided by [ORS 9.815](#).

220 - Victim & Witness Advocate Fund

	ACTUALS & YEAR-TO-DATE			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
BEGINNING FUND BALANCE	-\$10,648	\$19,041	\$38,534	\$36,000	\$36,000	\$36,000
REVENUE						
FEDERAL, STATE, & LOCAL	\$141,541	\$114,756	\$70,175	\$114,457	\$95,877	\$95,877
INTERFUND TRANSFERS	–	\$20,629	\$29,750	\$29,750	\$59,512	\$59,512
REVENUE TOTAL	\$141,541	\$135,385	\$99,925	\$144,207	\$155,389	\$155,389
TOTAL RESOURCES	\$130,892	\$154,426	\$138,459	\$180,207	\$191,389	\$191,389
EXPENSES						
MATERIALS & SERVICES	\$12,274	\$7,942	\$8,202	\$12,181	\$12,804	\$12,804
PERSONNEL SERVICES	\$99,577	\$107,950	\$115,269	\$131,175	\$140,585	\$140,585
EXPENSES TOTAL	\$111,851	\$115,892	\$123,472	\$143,356	\$153,389	\$153,389
OTHER REQUIREMENTS						
OPERATING CONTINGENCY	–	–	–	\$15,251	\$15,500	\$15,500
UNAPPROPRIATED ENDING FUND BALANCE	–	–	–	\$21,600	\$22,500	\$22,500
OTHER REQUIREMENTS TOTAL	–	–	–	\$36,851	\$38,000	\$38,000
TOTAL REQUIREMENTS	\$111,851	\$115,892	\$123,472	\$180,207	\$191,389	\$191,389
RESOURCES LESS REQUIREMENTS	\$19,041	\$38,534	\$14,987	\$0	\$0	\$0

This fund encompasses two primary funding sources: the Victims of Crime Act (VOCA) grant and the Criminal Fine Account (CFA) grant. VOCA funding supports adult crime victims through various assistance programs, including emergency housing support, rental assistance, and transportation expenses for court appearances. The grant additionally covers essential communication expenses, such as cellular phone services to maintain victim contact, and provides for staff professional development through training programs inclusive of associated travel and subsistence costs.

Personnel expenses, including the majority of the Victim's Advocate position, receive funding through both VOCA and CFA allocations. The CFA grant maintains a carryover balance from the previous biennium, earmarked for a potential part-time assistant position, subject to position authorization.

The fund supports interpreter services specifically for victim advocacy meetings. Notably, interpreter services for Grand Jury proceedings fall outside grant parameters and require funding through the District Attorney's operational budget, as grant provisions explicitly exclude prosecutorial functions.

223 - CAMI Grant Fund

	ACTUALS & YEAR-TO-DATE			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
BEGINNING FUND BALANCE	\$36,242	\$29,608	\$31,278	\$9,088	\$0	\$0
REVENUE						
FEDERAL, STATE, & LOCAL	\$22,990	\$30,104	\$40,138	\$41,008	\$41,008	\$41,008
OTHER REVENUE SOURCES	\$1,094	\$542	\$499	\$250	\$250	\$250
REVENUE TOTAL	\$24,084	\$30,646	\$40,637	\$41,258	\$41,258	\$41,258
TOTAL RESOURCES	\$60,326	\$60,254	\$71,915	\$50,346	\$41,258	\$41,258
EXPENSES						
MATERIALS & SERVICES	\$30,718	\$28,975	\$27,665	\$50,346	\$41,258	\$41,258
EXPENSES TOTAL	\$30,718	\$28,975	\$27,665	\$50,346	\$41,258	\$41,258
TOTAL REQUIREMENTS	\$30,718	\$28,975	\$27,665	\$50,346	\$41,258	\$41,258
RESOURCES LESS REQUIREMENTS	\$29,608	\$31,278	\$44,250	\$0	\$0	\$0

The CAMI Grant provides essential funding for child abuse investigation and intervention services. A primary allocation supports contracted services with Mt. Emily Safe Center in La Grande, Oregon, which conducts forensic interviews for child abuse victims. This investigative component operates in conjunction with the Multi-Disciplinary Team (MDT), comprising professionals from Department of Human Services, law enforcement, educational institutions, and mental health services. The District Attorney's Office coordinates monthly MDT meetings to review active and suspected child abuse cases within the county.

Grant funding encompasses professional development through specialized training programs, including out-of-state opportunities for multiple MDT members, with provisions for associated travel and lodging expenses. The grant additionally supports direct victim services, including meal assistance for children during Mt. Emily Safe Center visits and transportation costs for the Victim Advocate vehicle used for MDT meetings and victim transport.

The program maintains contingency funding for emergency support services, providing essential items such as clothing and personal hygiene products for children requiring emergency removal from their residences.

218 - Alcohol Enforcement Fund

	ACTUALS & YEAR-TO-DATE			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
BEGINNING FUND BALANCE	\$20,533	\$19,979	\$19,821	\$19,000	\$19,900	\$19,900
REVENUE						

	ACTUALS & YEAR-TO-DATE			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
OTHER REVENUE SOURCES	\$647	\$884	\$623	\$500	\$500	\$500
INTERFUND TRANSFERS	–	–	–	–	\$1,000	\$1,000
REVENUE TOTAL	\$647	\$884	\$623	\$500	\$1,500	\$1,500
TOTAL RESOURCES	\$21,180	\$20,862	\$20,444	\$19,500	\$21,400	\$21,400
EXPENSES						
MATERIALS & SERVICES	\$1,201	\$1,042	\$511	\$19,500	\$21,400	\$21,400
EXPENSES TOTAL	\$1,201	\$1,042	\$511	\$19,500	\$21,400	\$21,400
TOTAL REQUIREMENTS	\$1,201	\$1,042	\$511	\$19,500	\$21,400	\$21,400
RESOURCES LESS REQUIREMENTS	\$19,979	\$19,821	\$19,933	\$0	\$0	\$0

234 - DUI Impact Fund

	ACTUALS & YEAR-TO-DATE			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
BEGINNING FUND BALANCE	\$29,843	\$30,821	\$32,373	\$31,500	\$34,000	\$34,000
REVENUE						
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	–	\$700	\$700	–	–	–
OTHER REVENUE SOURCES	\$977	\$1,397	\$1,046	\$400	\$900	\$900
REVENUE TOTAL	\$977	\$2,097	\$1,746	\$400	\$900	\$900
TOTAL RESOURCES	\$30,821	\$32,917	\$34,119	\$31,900	\$34,900	\$34,900
EXPENSES						
MATERIALS & SERVICES	–	\$544	\$428	\$31,900	\$34,900	\$34,900
EXPENSES TOTAL	–	\$544	\$428	\$31,900	\$34,900	\$34,900
TOTAL REQUIREMENTS	\$0	\$544	\$428	\$31,900	\$34,900	\$34,900
RESOURCES LESS REQUIREMENTS	\$30,821	\$32,373	\$33,691	\$0	\$0	\$0

The DUI Impact Fund accounts for the resources and requirements related to the DUI Victim Impact Panel and related activities.

243 - Liquor Control Fund

	ACTUALS & YEAR-TO-DATE			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
BEGINNING FUND BALANCE	\$879	\$908	\$949	\$930	\$1,000	\$1,000
REVENUE						
OTHER REVENUE SOURCES	\$29	\$41	\$30	\$20	\$0	\$0
REVENUE TOTAL	\$29	\$41	\$30	\$20	\$0	\$0
TOTAL RESOURCES	\$908	\$949	\$980	\$950	\$1,000	\$1,000
EXPENSES						
MATERIALS & SERVICES	–	–	\$0	\$950	\$0	\$0
INTERFUND TRANSFERS	–	–	–	–	\$1,000	\$1,000
EXPENSES TOTAL	–	–	\$0	\$950	\$1,000	\$1,000
TOTAL REQUIREMENTS	\$0	\$0	\$0	\$950	\$1,000	\$1,000
RESOURCES LESS REQUIREMENTS	\$908	\$949	\$979	\$0	\$0	\$0

249 - Mediation & Conciliation Fund

	ACTUALS & YEAR-TO-DATE			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
BEGINNING FUND BALANCE	–	–	–	\$0	\$165,000	\$165,000
REVENUE						
FEDERAL, STATE, & LOCAL	–	–	–	\$0	\$12,911	\$12,911
OTHER REVENUE SOURCES	–	\$0	\$4,946	–	\$4,800	\$4,800
INTERFUND TRANSFERS	–	–	\$158,090	\$145,180	\$0	\$0

	ACTUALS & YEAR-TO-DATE			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
REVENUE TOTAL	–	\$0	\$163,037	\$145,180	\$17,711	\$17,711
TOTAL RESOURCES	\$0	\$0	\$163,037	\$145,180	\$182,711	\$182,711
EXPENSES						
MATERIALS & SERVICES	–	–	\$3,821	\$145,180	\$182,711	\$182,711
EXPENSES TOTAL	–	–	\$3,821	\$145,180	\$182,711	\$182,711
TOTAL REQUIREMENTS	\$0	\$0	\$3,821	\$145,180	\$182,711	\$182,711
RESOURCES LESS REQUIREMENTS	\$0	\$0	\$159,216	\$0	\$0	\$0

251 - Behavioral Health Deflection Grant Program Fund

	ACTUALS & YEAR-TO-DATE			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
BEGINNING FUND BALANCE	–	–	–	\$0	\$152,000	\$152,000
REVENUE						
FEDERAL, STATE, & LOCAL	–	–	\$75,000	–	\$0	\$0
OTHER REVENUE SOURCES	–	–	\$2,403	–	\$700	\$700
INTERFUND TRANSFERS	–	–	\$75,000	\$75,000	\$0	\$0
REVENUE TOTAL	–	–	\$152,403	\$75,000	\$700	\$700
TOTAL RESOURCES	\$0	\$0	\$152,403	\$75,000	\$152,700	\$152,700
EXPENSES						
MATERIALS & SERVICES	–	–	\$38	\$75,000	\$152,700	\$152,700
EXPENSES TOTAL	–	–	\$38	\$75,000	\$152,700	\$152,700
TOTAL REQUIREMENTS	\$0	\$0	\$38	\$75,000	\$152,700	\$152,700
RESOURCES LESS REQUIREMENTS	\$0	\$0	\$152,364	\$0	\$0	\$0

Personnel

111-District Attorney FTE Total

Position Name	GENERAL FUND	VICTIM/WITNESS ASSISTANCE
Allocated FTE Count		
District Attorney	1	0
Deputy District Attorney, Senior	1	0
Legal Assistant	2	0
Support Enforcement Officer	1	0
Victims Advocate	0	1
ALLOCATED FTE COUNT	5	1

The FY2026 budget includes one additional FTE in the District Attorney's Office. The addition of an additional legal assistant will provide additional support with the legal and administrative workload withing the office.

This brings the FTE count for the District Attorney's office to a total of six.

Department Summaries

FY2026 Budget

Fund:	Department:
101-General Fund	113-Sheriff's Office
101-General Fund	117-Emergency Management
207-Emergency Dispatch	113-Sheriff's Office
510-Community Corrections	113-Sheriff's Office
522-Sheriff's Reserve Fund	113-Sheriff's Office

Introduction

The Morrow County Sheriff'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.

Budget Summary: Sheriff's Office (General Fund)

113: Sheriff's Office (General Fund)

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
Revenues						
FEDERAL, STATE, & LOCAL	\$144,527	\$76,437	\$219,164	\$216,286	\$102,305	\$102,305
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$521,888	\$568,524	\$438,675	\$400,526	\$461,914	\$461,914
OTHER REVENUE SOURCES	\$62,649	\$107,459	\$9,043	\$36,000	\$6,000	\$6,000
REVENUES TOTAL	\$729,064	\$752,420	\$666,883	\$652,812	\$570,219	\$570,219
Expenses						
MATERIALS & SERVICES	\$801,328	\$1,143,250	\$1,179,214	\$1,370,257	\$1,477,767	\$1,477,767
PERSONNEL SERVICES	\$3,625,800	\$3,896,346	\$3,254,740	\$4,453,365	\$4,659,279	\$4,659,279
CAPITAL OUTLAY	\$353,575	\$482,905	\$499,835	\$561,595	\$451,036	\$451,036
SPECIAL PAYMENTS	\$2,715	\$2,145	\$1,470	\$2,500	\$2,500	\$2,500
EXPENSES TOTAL	\$4,783,418	\$5,524,645	\$4,935,258	\$6,387,717	\$6,590,582	\$6,590,582
Revenues Less Expenses	-\$4,054,354	-\$4,772,226	-\$4,268,375	-\$5,734,905	-\$6,020,363	-\$6,020,363

Budget Discussion

For the FY2026 budget, there is a significant reduction in budgeted revenue of \$82,593 (14.5%). The primary driver behind this reduction in budgeted revenue is the receipt of funds from the Columbia River Enterprise Zone (CREZ) in FY2025. When this funding was received, a budget adjustment was completed to reflect the increase in revenue with an offsetting increase in expenditures. However, this funding is considered a non-operating revenue and as such, is not budgeted for in FY2026 to support operations of the Sheriff's office.

Additionally, only a portion of the funding received was actually expended and the balance of the CREZ funds are tracked separately as they are restricted for use within the Sheriff's Office. Similar to the revenue, the expenditure of these funds was not included in FY2026 budget. When projects are identified by the Sheriff's Office, the project will be presented to the Board of Commissioners for approval. Following that approval, the planned expenditures of the CREZ funds can be transferred from general operating contingency and expended.

Expenditures are reflecting a budgeted increase over the prior year of a of about 3.1% in total with increases in materials and services and personnel costs being substantially offset by reductions to planned capital outlay expenditures (due to the removal of the one-time increases made in FY2025 for the expenditure of the CREZ funds previously discussed).

Capital Outlay

Budgeted capital outlay for the Sheriff's Office for FY2026 include the following:

Outlay Description	Capital Outlay Cost
Search & Rescue Snowmobile (Qty: 2)	\$ 45,000
Vehicle Replacements with Upfitting (Qty: 6; One for City of Heppner contract)	\$ 395,036
Search & Rescue UAF-Funded through ODEM Grant 22-237	\$ 11,000
Total	\$ 451,036

Personnel

Position Name	SHERIFF DEPARTMENT
Allocated FTE Count	
Sheriff	1
Patrol Lieutenant	1
Undersheriff	1
Deputy Sheriff	17
Detective Sergeant	1
Deputy Sheriff-Intermediate	2
Court Security	0.475
Civil Records Deputy	1
Civil Sergeant	1
Administration Lieutenant	1
Deputy Sheriff-Advanced	2
Patrol Sergeant	2
ALLOCATED FTE COUNT	30.475

The FTE count for the Sheriff's Office for the FY2026 budget is 30. There are no staffing changes compared to the previous year's budget.

Budget Summary: Emergency Management (General Fund)

117: Emergency Management

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
Revenues						
FEDERAL, STATE, & LOCAL	\$85,988	-\$1,060	\$61,676	\$64,287	\$124,226	\$124,226
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	–	–	\$16,080	–	–	–
OTHER REVENUE SOURCES	\$60,156	\$0	–	\$10,000	\$17,263	\$17,263
REVENUES TOTAL	\$146,144	-\$1,060	\$77,756	\$74,287	\$141,489	\$141,489
Expenses						
MATERIALS & SERVICES	\$140,752	\$12,201	\$34,871	\$86,720	\$104,092	\$104,092
PERSONNEL SERVICES	\$92,407	\$95,477	\$105,450	\$136,558	\$134,630	\$134,630
CAPITAL OUTLAY	–	–	\$60,755	\$48,405	\$0	\$0
SPECIAL PAYMENTS	–	–	\$2,850	–	–	–
EXPENSES TOTAL	\$233,160	\$107,679	\$203,927	\$271,683	\$238,722	\$238,722
Revenues Less Expenses	-\$87,016	-\$108,739	-\$126,171	-\$197,396	-\$97,233	-\$97,233

Budget Discussion

Emergency management is responsible for the preparedness, mitigation, and recovery for all natural and/or manmade hazards for the County.

There is a projected 48% increase in revenues for the Emergency Management department in this budget. The primary driver of this increase is a Hazardous Materials Emergency Preparedness Grant (Federal). The grant amount is \$39,380 and the funding will be used to host a 24 hour ASTI training. Total expenditures for this program are \$49,225 with a \$9,845 match required by the County.

An additional grant for the purchase of a UAV for the Sheriff's Office is also contributed to the budgeted increase in revenue. This grant is in the amount of \$11,000. Lastly, contract revenue received for participation in an emergency preparedness program related to the Columbia Generating Station is projected to increase from \$10,000 to \$17,263 in FY2026.

With the exception of the contract service revenue related to the Columbia Generating Station, the other grants are considered to be one time payments and not ongoing.

Expenditures in this department are projected to increase by 16.7% for materials and services; however, these increases are related to the expenditure of the non-recurring revenues identified above.

Personnel

GF: 117-EMERGENCY MGMT

Position Name	EMERGENCY MANAGEMENT
Allocated FTE Count	
Emergency Services Manager	1
ALLOCATED FTE COUNT	1

No changes to personnel for FY2026.

Budget Summary: Emergency Dispatch

207 - EMERGENCY DISPATCH FUND

	ACTUALS & YEAR-TO-DATE			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
BEGINNING FUND BALANCE	\$780,578	\$999,083	\$1,270,273	\$575,000	\$1,200,000	\$1,200,000
REVENUE						
FEDERAL, STATE, & LOCAL	\$570,219	\$581,112	\$429,796	\$497,295	\$560,000	\$560,000
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	–	\$34,226	\$0	\$98,200	\$92,130	\$92,130
OTHER REVENUE SOURCES	\$24,901	\$41,663	\$41,095	\$10,000	\$10,000	\$10,000
INTERFUND TRANSFERS	–	–	\$809,239	\$809,239	\$458,696	\$458,696
REVENUE TOTAL	\$595,120	\$657,000	\$1,280,130	\$1,414,734	\$1,120,826	\$1,120,826
TOTAL RESOURCES	\$1,375,698	\$1,656,083	\$2,550,403	\$1,989,734	\$2,320,826	\$2,320,826
EXPENSES						
MATERIALS & SERVICES	\$60,013	\$45,804	\$52,719	\$109,967	\$115,493	\$115,493
PERSONNEL SERVICES	\$296,850	\$276,654	\$1,102,731	\$1,471,588	\$1,563,633	\$1,563,633
CAPITAL OUTLAY	\$19,752	\$63,352	–	\$0	\$132,183	\$132,183
EXPENSES TOTAL	\$376,615	\$385,810	\$1,155,450	\$1,581,555	\$1,811,309	\$1,811,309
OTHER REQUIREMENTS						
OPERATING CONTINGENCY	–	–	–	\$137,179	\$270,000	\$270,000
UNAPPROPRIATED ENDING FUND BALANCE	–	–	–	\$271,000	\$239,517	\$239,517
OTHER REQUIREMENTS TOTAL	–	–	–	\$408,179	\$509,517	\$509,517
TOTAL REQUIREMENTS	\$376,615	\$385,810	\$1,155,450	\$1,989,734	\$2,320,826	\$2,320,826
RESOURCES LESS REQUIREMENTS	\$999,083	\$1,270,273	\$1,394,953	\$0	\$0	\$0

Budget Discussion

Morrow County dispatch center receives and relays all emergency 9-1-1 calls for police, fire and medical for all of Morrow County. This includes answering and dispatching non-emergent calls for service from the business lines. Dispatch also maintains all electronic records for the 11 agencies that we dispatch for using multiple databases. We also track and maintain all Morrow County individuals in custody.

Materials and services expenditures are reflected a 5% increase over the prior year's budget for FY2026; this equates to a \$5,526 increase. The largest driver of this increase is related to the cost of software maintenance for the dispatch system (Goserco Inc.) and RIMS software maintenance. Another large increase is in office furniture with a \$5,000 addition for the increased cost of chairs. Some reductions have been made in in other areas of the materials and services budget to partially offset the projected increases.

In order to maintain a balanced budget, the Emergency Dispatch fund is budgeted to receive transfers of County general funds to cover the \$458,696 deficit in the fund.

Capital Outlay

Outlay Description	Capital Outlay Cost
Dispatch Workstation Upgrades (Qty: 4)	\$ 132,183

Personnel

FUND: 207 EMERGENCY DISPATCH

Position Name	SHERIFF DEPARTMENT
Allocated FTE Count	
Communications Dispatcher	8
Communications Sergeant	1
Communications Dispatcher-Advanced	3
Communications Lieutenant	1
ALLOCATED FTE COUNT	13

There are no personnel changes for the Emergency Dispatch department for the FY2026 budget.

Budget Summary: Community Corrections (Parole & Probation)

510 - COMMUNITY CORRECTIONS FUND (PAROLE & PROBATION)

	ACTUALS & YEAR-TO-DATE			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
BEGINNING FUND BALANCE	\$401,895	\$298,787	\$346,933	\$236,960	\$390,000	\$390,000
REVENUE						
FEDERAL, STATE, & LOCAL	\$632,638	\$652,426	\$719,669	\$668,978	\$642,800	\$642,800
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$9,000	\$7,988	\$15,000	\$9,000	\$12,000	\$12,000
OTHER REVENUE SOURCES	\$11,955	\$3,768	\$4,784	\$6,000	\$8,000	\$8,000
INTERFUND TRANSFERS	–	\$51,255	\$175,191	\$175,191	\$310,903	\$310,903
REVENUE TOTAL	\$653,593	\$715,437	\$914,644	\$859,169	\$973,703	\$973,703
TOTAL RESOURCES	\$1,055,488	\$1,014,224	\$1,261,577	\$1,096,129	\$1,363,703	\$1,363,703
EXPENSES						
MATERIALS & SERVICES	\$153,656	\$199,209	\$193,885	\$247,033	\$273,755	\$273,755
PERSONNEL SERVICES	\$564,272	\$448,145	\$558,000	\$630,745	\$691,141	\$691,141
CAPITAL OUTLAY	\$38,774	\$10,369	–	\$0	\$116,500	\$116,500
SPECIAL PAYMENTS	–	\$9,567	\$9,567	\$9,567	\$9,567	\$9,567
EXPENSES TOTAL	\$756,701	\$667,291	\$761,452	\$887,345	\$1,090,963	\$1,090,963
OTHER REQUIREMENTS						
OPERATING CONTINGENCY	–	–	–	\$63,284	\$163,500	\$163,500
UNAPPROPRIATED ENDING FUND BALANCE	–	–	–	\$145,500	\$109,240	\$109,240
OTHER REQUIREMENTS TOTAL	–	–	–	\$208,784	\$272,740	\$272,740
TOTAL REQUIREMENTS	\$756,701	\$667,291	\$761,452	\$1,096,129	\$1,363,703	\$1,363,703
RESOURCES LESS REQUIREMENTS	\$298,787	\$346,933	\$500,125	\$0	\$0	\$0

Budget Discussion

For FY2026, the Community Corrections funds is budgeted for net \$114,534 increase in revenue. This revenue is in the form of transfers from the County general fund in order to cover the deficit in this fund.

Expenditures on materials and services are budgeted to increase by 10%, or \$26,722. The biggest driver behind this increase is in contract services which is increasing by \$24,000 for expected payments to Community Counselling Solutions.

Capital Outlay

Outlay Description	Capital Outlay Cost
Replacement Vehicles: Dodge Durango (Qty: 2)	\$ 116,500

Personnel

FUND: 510-COMMUNITY CORRECTIONS

Position Name	SHERIFF DEPARTMENT
Allocated FTE Count	
Administrative Assistant	1
Parole & Probation Officer-Intermediate	1
Work Crew Supervisor	1
Parole & Probation Officer	1
Parole & Probation Lieutenant	1
ALLOCATED FTE COUNT	5

There are no staffing changes included in this department for FY2026.

Budget Summary: Sherrif's Reserve Fund

522 - SHERRIF'S RESERVE FUND

	ACTUALS & YEAR-TO-DATE			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
BEGINNING FUND BALANCE	\$14,558	\$15,713	\$11,809	\$12,000	\$8,500	\$8,500
REVENUE						
FEDERAL, STATE, & LOCAL	–	–	–	–	\$300,000	\$300,000
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$2,400	–	–	\$2,000	\$2,000	\$2,000
OTHER REVENUE SOURCES	\$631	\$864	\$860	\$1,800	\$1,800	\$1,800
REVENUE TOTAL	\$3,031	\$864	\$860	\$3,800	\$303,800	\$303,800
TOTAL RESOURCES	\$17,589	\$16,578	\$12,670	\$15,800	\$312,300	\$312,300
EXPENSES						
MATERIALS & SERVICES	\$1,875	\$4,768	\$3,465	\$11,000	\$12,300	\$12,300
CAPITAL OUTLAY	–	–	–	–	\$300,000	\$300,000
EXPENSES TOTAL	\$1,875	\$4,768	\$3,465	\$11,000	\$312,300	\$312,300
OTHER REQUIREMENTS						
OPERATING CONTINGENCY	–	–	–	\$4,800	\$0	\$0
OTHER REQUIREMENTS TOTAL	–	–	–	\$4,800	\$0	\$0
TOTAL REQUIREMENTS	\$1,875	\$4,768	\$3,465	\$15,800	\$312,300	\$312,300
RESOURCES LESS REQUIREMENTS	\$15,713	\$11,809	\$9,205	\$0	\$0	\$0

Budget Discussion

There is a significant budget increase in the Sheriff's Reserve Fund due to the anticipate grant award in the amount of \$300,000 for the upgrade of the Sheriff's Office command vehicle. It is anticipated that this revenue and the associated expenditures will be recognized in FY2026.

Department Summaries

FY2026 Budget

Fund:**Department:****210-Finley Butte License Fees**

Introduction

The Finley Butte License Fee fund accounts for the revenue received from license fees from the Finley Buttes Landfill.

Budget Summary

210 - Finley Butte License Fees

	ACTUALS & YEAR-TO-DATE			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
BEGINNING FUND BALANCE	\$1,265,098	\$1,653,599	\$1,856,489	\$1,300,000	\$800,000	\$800,000
REVENUE						
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$2,005,368	\$2,448,558	\$2,266,009	\$2,200,000	\$2,500,000	\$2,500,000
OTHER REVENUE SOURCES	\$40,286	\$44,782	\$28,744	\$25,000	\$25,000	\$25,000
REVENUE TOTAL	\$2,045,655	\$2,493,340	\$2,294,753	\$2,225,000	\$2,525,000	\$2,525,000
TOTAL RESOURCES	\$3,310,753	\$4,146,938	\$4,151,242	\$3,525,000	\$3,325,000	\$3,325,000
EXPENSES						
MATERIALS & SERVICES	\$21,154	—	\$87	\$0	\$0	\$0
INTERFUND TRANSFERS	\$1,636,000	\$2,290,449	\$3,289,870	\$3,525,000	\$3,325,000	\$3,325,000
EXPENSES TOTAL	\$1,657,154	\$2,290,449	\$3,289,957	\$3,525,000	\$3,325,000	\$3,325,000
TOTAL REQUIREMENTS	\$1,657,154	\$2,290,449	\$3,289,957	\$3,525,000	\$3,325,000	\$3,325,000
RESOURCES LESS REQUIREMENTS	\$1,653,599	\$1,856,489	\$861,285	\$0	\$0	\$0

The revenue from this fund is allocated to the Road Depart, the Road Equipment Reserve, and the Weed Equipment Reserve

Department Summaries

FY2026 Budget

Fund:**321-Forest Service Fund****Department:****Non-Departmental**

Introduction

This fund accounts for the revenues and expenditures received through the Secure Rural Schools act under Title III - County Projects.

Funds received under Title III are used to:

- carry out activities under the [Firewise](#) Communities program
- reimburse the participating county for search and rescue and other emergency services, including firefighting and law enforcement patrols
- cover training costs and equipment purchases directly related to the emergency service
- develop and carry out community wildfire protection plans.
- provide or expand access to broadband telecommunications services

In years when the Secure Rural Schools Act is reauthorized by Congress, Title III payments are made from the Forest Service to states. States then distribute the payment to all eligible counties.

There is a required 45-day public comment period before using Title III funds. Eligible counties must first publish in a publication of local record a proposal that describes the intended use of the county funds. The county also must submit the proposal to any Resource Advisory Committee for the participating county. Counties are required to certify use of Title III funds.

Budget Summary

231 - Forest Service Title III Fund

	ACTUALS & YEAR-TO-DATE			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
BEGINNING FUND BALANCE	\$86,602	\$95,480	\$51,839	\$51,839	\$11,000	\$11,000

	ACTUALS & YEAR-TO-DATE			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
REVENUE						
FEDERAL, STATE, & LOCAL	\$5,992	\$5,453	–	\$5,608	\$0	\$0
OTHER REVENUE SOURCES	\$2,886	\$2,483	\$357	\$0	\$0	\$0
REVENUE TOTAL	\$8,878	\$7,936	\$357	\$5,608	\$0	\$0
TOTAL RESOURCES	\$95,480	\$103,416	\$52,196	\$57,447	\$11,000	\$11,000
EXPENSES						
MATERIALS & SERVICES	–	–	–	\$0	\$11,000	\$11,000
CAPITAL OUTLAY	–	\$51,576	\$41,390	\$57,447	\$0	\$0
EXPENSES TOTAL	–	\$51,576	\$41,390	\$57,447	\$11,000	\$11,000
TOTAL REQUIREMENTS	\$0	\$51,576	\$41,390	\$57,447	\$11,000	\$11,000
RESOURCES LESS REQUIREMENTS	\$95,480	\$51,839	\$10,806	\$0	\$0	\$0

Budget Discussion

The funds in this account are budgeted and appropriated, however, there are no specific projects at the time of budget preparation. Any expenditure of these funds must first go through the process described above.

Department Summaries

FY2026 Budget

Fund:

246-Debt Service Fund

Department:

Introduction

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 2026, the principle amount for fiscal year 2030 will be transferred in and added to the balance (\$520,000).

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.

Budget Summary

	ACTUALS & YEAR-TO-DATE			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
BEGINNING FUND BALANCE	–	–	\$613,378	\$588,000	\$3,200,000	\$3,200,000
REVENUE						
OTHER REVENUE SOURCES	–	\$25,378	\$75,993	\$0	\$75,000	\$75,000
INTERFUND TRANSFERS	–	\$1,174,183	\$2,568,467	\$2,568,467	\$520,000	\$520,000
REVENUE TOTAL	–	\$1,199,561	\$2,644,460	\$2,568,467	\$595,000	\$595,000
TOTAL RESOURCES	\$0	\$1,199,561	\$3,257,839	\$3,156,467	\$3,795,000	\$3,795,000
EXPENSES						
MATERIALS & SERVICES	–	–	\$1,070	–	–	–
DEBT SERVICE	–	\$586,183	\$587,860	\$583,608	\$590,000	\$590,000
EXPENSES TOTAL	–	\$586,183	\$588,930	\$583,608	\$590,000	\$590,000
OTHER REQUIREMENTS						
RESERVE FOR FUTURE EXPENDITURES	–	–	–	\$2,572,859	\$3,205,000	\$3,205,000
OTHER REQUIREMENTS TOTAL	–	–	–	\$2,572,859	\$3,205,000	\$3,205,000
TOTAL REQUIREMENTS	\$0	\$586,183	\$588,930	\$3,156,467	\$3,795,000	\$3,795,000
RESOURCES LESS REQUIREMENTS	\$0	\$613,378	\$2,668,909	\$0	\$0	\$0

Department Summaries

FY2026 Budget

Fund:**Department:****500-SIP Revenue Fund**

Introduction

This fund is used to account for revenues received under Strategic Investment Program Agreements.

Budget Summary

500 - SIP Revenue Fund

	ACTUALS & YEAR-TO-DATE			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
BEGINNING FUND BALANCE	\$57,342	\$65,875	\$1,363	\$0	\$65,000	\$65,000
REVENUE						
TAXES	\$90,137	\$87,735	\$6,594,628	\$6,593,797	\$8,806,019	\$8,806,019
OTHER REVENUE SOURCES	\$2,275	\$3,924	\$18,271	\$0	\$0	\$0
REVENUE TOTAL	\$92,412	\$91,658	\$6,612,899	\$6,593,797	\$8,806,019	\$8,806,019
TOTAL RESOURCES	\$149,754	\$157,533	\$6,614,261	\$6,593,797	\$8,871,019	\$8,871,019
EXPENSES						
MATERIALS & SERVICES	—	—	\$55	—	—	—
SPECIAL PAYMENTS	\$30,093	\$16,434	\$2,619,246	\$2,657,900	\$3,648,700	\$3,648,700
INTERFUND TRANSFERS	\$53,785	\$139,737	\$3,935,897	\$3,935,897	\$5,222,319	\$5,222,319
EXPENSES TOTAL	\$83,878	\$156,171	\$6,555,198	\$6,593,797	\$8,871,019	\$8,871,019
TOTAL REQUIREMENTS	\$83,878	\$156,171	\$6,555,198	\$6,593,797	\$8,871,019	\$8,871,019
RESOURCES LESS REQUIREMENTS	\$65,875	\$1,363	\$59,063	\$0	\$0	\$0

Department Summaries

FY2026 Budget

Fund:**Department:****540-Resiliency Fund**

Introduction

This fund was historically used to account for the activities related to grant funding under the ARPA. These funds are now exhausted, our transferred and committed in other funds so this fund is no longer necessary to maintain. The remaining balance in this fund is general fund dollars. As such, in the FY2026 budget the balance will be transferred into the General Fund and this fund will be closed.

Budget Summary

Resiliency Fund

	ACTUALS & YEAR-TO-DATE			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
BEGINNING FUND BALANCE	\$5,490,754	\$5,171,936	\$1,758,402	\$1,758,402	\$55,000	\$55,000
REVENUE						
TAXES	\$2,012,786	–	–	\$0	\$0	\$0
FEDERAL, STATE, & LOCAL	\$1,492,400	\$365,526	–	\$0	\$0	\$0
INTERFUND TRANSFERS	\$500,000	–	\$10,021	\$10,021	\$0	\$0
REVENUE TOTAL	\$4,005,186	\$365,526	\$10,021	\$10,021	\$0	\$0
TOTAL RESOURCES	\$9,495,940	\$5,537,462	\$1,768,423	\$1,768,423	\$55,000	\$55,000
EXPENSES						
MATERIALS & SERVICES	\$80,021	\$578,386	\$932,393	\$987,370	\$0	\$0
PERSONNEL SERVICES	–	\$1,000,000	–	\$0	\$0	\$0
SPECIAL PAYMENTS	\$243,984	\$158,984	\$50,000	\$50,000	\$0	\$0
INTERFUND TRANSFERS	\$4,000,000	\$2,041,690	\$731,052	\$731,053	\$55,000	\$55,000
EXPENSES TOTAL	\$4,324,005	\$3,779,060	\$1,713,446	\$1,768,423	\$55,000	\$55,000
TOTAL REQUIREMENTS	\$4,324,005	\$3,779,060	\$1,713,446	\$1,768,423	\$55,000	\$55,000
RESOURCES LESS REQUIREMENTS	\$5,171,936	\$1,758,402	\$54,977	\$0	\$0	\$0

Line Item Detail: Other Funds

FY2026 Budget

200-Heritage Trail Reserve Fund

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
Revenues						
BEGINNING FUND BALANCE						
200-100-3-01-0101 - BEG FUND BALANCE	\$23,663	\$82,988	\$734,637	\$0	\$0	\$0
200-100-3-01-0102 - BEG FUND BALANCE-BUD	—	—	—	\$735,000	\$1,325,000	\$1,325,000
BEGINNING FUND BALANCE TOTAL	\$23,663	\$82,988	\$734,637	\$735,000	\$1,325,000	\$1,325,000
FEDERAL, STATE, & LOCAL						
200-115-3-30-4010 - STATE GRANTS	\$34,500	\$0	—	\$0	\$0	\$0
200-116-3-30-4010 - STATE GRANTS	—	—	\$2,612	\$0	\$23,500	\$23,500
200-116-3-30-4020 - LOCAL GRANTS	\$7,000	\$3,000	—	\$0	\$0	\$0
FEDERAL, STATE, & LOCAL TOTAL	\$41,500	\$3,000	\$2,612	\$0	\$23,500	\$23,500
OTHER REVENUE SOURCES						
200-100-3-65-0100 - INTEREST INCOME	\$1,105	\$5,186	\$16,464	\$2,500	\$2,500	\$2,500
200-100-3-65-0110 - INVESTMENT INCOME	—	\$1,622	\$19,952	—	—	—
OTHER REVENUE SOURCES TOTAL	\$1,105	\$6,808	\$36,416	\$2,500	\$2,500	\$2,500
INTERFUND TRANSFERS						
200-115-3-90-9219 - XFR FR VIDEO LOTTERY ECON DEV	\$28,000	—	—	\$0	\$0	\$0
200-116-3-90-9101 - XFR FR GENERAL FUND	—	\$75,000	—	\$0	\$0	\$0
200-116-3-90-9523 - XFR FR WHEATRIDGE WIND FUND	—	\$599,691	—	\$0	\$0	\$0
200-199-3-90-9101 - XFR FR GENERAL FUND	—	—	\$600,000	\$600,000	\$0	\$0
200-199-3-90-9500 - XFR FR ECHO WINDS FEES FUND	—	—	—	—	\$621,500	\$621,500
INTERFUND TRANSFERS TOTAL	\$28,000	\$674,691	\$600,000	\$600,000	\$621,500	\$621,500
REVENUES TOTAL	\$94,268	\$767,487	\$1,373,665	\$1,337,500	\$1,972,500	\$1,972,500
Expenses						
MATERIALS & SERVICES						
200-115-5-20-5740 - CONSULTING SERVICES	\$11,280	—	—	\$0	\$0	\$0
200-116-5-20-5420 - MISCELLANEOUS EXPENSES	—	\$29	—	\$10,000	\$0	\$0
200-116-5-20-5720 - ARCHITECTUAL & ENGINEERING SER	—	—	—	—	\$50,000	\$50,000
200-116-5-20-5740 - CONSULTING SERVICES	—	\$1,168	—	\$15,000	\$10,000	\$10,000
200-116-5-20-5830 - OTHER CONTRACTED SERVICES	—	\$31,603	\$41,807	\$0	\$0	\$0
200-116-5-20-5940 - FUEL	—	\$42	—	\$0	\$0	\$0
200-116-5-20-6050 - SMALL TOOLS & EQUIPMENT < \$5K	—	\$9	—	\$0	\$0	\$0

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
200-199-5-20-8016 - INVESTMENT FEES - DISTRIBUTED	-	-	\$447	-	-	-
MATERIALS & SERVICES TOTAL	\$11,280	\$32,850	\$42,254	\$25,000	\$60,000	\$60,000
RESERVE FOR FUTURE EXPENDITURES						
200-100-5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	-	-	-	\$1,312,500	\$1,912,500	\$1,912,500
RESERVE FOR FUTURE EXPENDITURES TOTAL	-	-	-	\$1,312,500	\$1,912,500	\$1,912,500
EXPENSES TOTAL	\$11,280	\$32,850	\$42,254	\$1,337,500	\$1,972,500	\$1,972,500
Revenues Less Expenses	\$82,988	\$734,637	\$1,331,412	\$0	\$0	\$0

201-Road Equipment Capital Reserve Fund

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
Revenues						
BEGINNING FUND BALANCE						
201-100-3-01-0101 - BEG FUND BALANCE	\$883,669	\$611,382	\$572,433	\$0	\$0	\$0
201-100-3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	\$406,000	\$692,500	\$692,500
BEGINNING FUND BALANCE TOTAL	\$883,669	\$611,382	\$572,433	\$406,000	\$692,500	\$692,500
OTHER REVENUE SOURCES						
201-100-3-65-0100 - INTEREST INCOME	\$32,108	\$17,930	\$10,500	\$8,500	\$0	\$0
201-100-3-65-0110 - INVESTMENT INCOME	-	\$36,773	\$16,629	-	-	-
201-220-3-80-7045 - REFUNDS	-	-	\$77	-	-	-
OTHER REVENUE SOURCES TOTAL	\$32,108	\$54,703	\$27,206	\$8,500	\$0	\$0
INTERFUND TRANSFERS						
201-199-3-90-9210 - XFR FR FINLEY BUTTES LICENSE FEE	-	-	-	-	\$651,426	\$651,426
201-199-3-90-9500 - XFR FR ECHO WINDS FEES FUND	-	-	\$1,049,561	\$1,049,561	\$0	\$0
201-220-3-90-9202 - XFR FR ROAD FUND	\$435,000	-	-	\$0	\$0	\$0
201-220-3-90-9210 - XFR FR FINLEY BUTTES LICENSE FEE	-	\$643,589	-	\$0	\$0	\$0
201-220-3-90-9501 - XFR FR SHEPHERDS FLAT FEES	\$151,556	-	-	\$0	\$0	\$0
201-220-3-90-9540 - XFR FR RESILIENCY FUND	-	\$1,020,325	-	\$0	\$0	\$0
INTERFUND TRANSFERS TOTAL	\$586,556	\$1,663,914	\$1,049,561	\$1,049,561	\$651,426	\$651,426
REVENUES TOTAL	\$1,502,333	\$2,329,999	\$1,649,200	\$1,464,061	\$1,343,926	\$1,343,926
Expenses						
MATERIALS & SERVICES						
201-199-5-20-8016 - INVESTMENT FEES - DISTRIBUTED	-	-	\$372	-	-	-
MATERIALS & SERVICES TOTAL	-	-	\$372	-	-	-
CAPITAL OUTLAY						
201-220-5-40-9060 - EQUIPMENT & FURNISHINGS > \$5K	-	\$107,846	\$41,448	\$0	\$0	\$0
201-220-5-40-9070 - HEAVY EQUIPMENT > \$5K	\$848,853	\$1,034,494	\$220,729	\$1,046,000	\$407,500	\$407,500
201-220-5-40-9120 - VEHICLES	-	\$573,128	\$313,912	\$375,962	\$0	\$0
201-220-5-40-9140 - CAPITAL LEASES	\$42,098	\$37,418	\$38,537	\$0	\$0	\$0
CAPITAL OUTLAY TOTAL	\$890,951	\$1,752,886	\$614,626	\$1,421,962	\$407,500	\$407,500
DEBT SERVICE						
201-220-5-40-9510 - DEBT SERVICE- PRINCIPAL	-	-	-	\$38,537	\$0	\$0
201-220-5-40-9520 - DEBT SERVICE- INTEREST	-	\$4,680	\$3,561	\$3,562	\$0	\$0
DEBT SERVICE TOTAL	-	\$4,680	\$3,561	\$42,099	\$0	\$0
RESERVE FOR FUTURE EXPENDITURES						
201-100-5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	-	-	-	-	\$936,426	\$936,426
RESERVE FOR FUTURE EXPENDITURES TOTAL	-	-	-	-	\$936,426	\$936,426
EXPENSES TOTAL	\$890,951	\$1,757,566	\$618,560	\$1,464,061	\$1,343,926	\$1,343,926
Revenues Less Expenses	\$611,382	\$572,433	\$1,030,640	\$0	\$0	\$0

202-Road Fund

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
Revenues						
BEGINNING FUND BALANCE						
202-100-3-01-0101 - BEG FUND BALANCE	\$2,747,664	\$3,701,459	\$5,388,160	\$0	\$0	\$0
202-100-3-01-0102 - BEG FUND BALANCE-BUD	–	–	–	\$2,150,000	\$8,000,000	\$8,000,000
BEGINNING FUND BALANCE TOTAL	\$2,747,664	\$3,701,459	\$5,388,160	\$2,150,000	\$8,000,000	\$8,000,000
FEDERAL, STATE, & LOCAL						
202-220-3-20-1030 - FEDERAL FOREST FEES	\$127,328	\$115,876	\$23,465	\$27,300	\$27,300	\$27,300
202-220-3-20-1040 - GAS TAX/STATE HIGHWAY	\$1,348,394	\$1,409,775	\$1,347,767	\$1,886,029	\$1,886,029	\$1,886,029
202-220-3-20-1070 - OTHER SHARED REVENUES	\$295,864	–	–	\$385,493	\$385,493	\$385,493
202-220-3-20-1100 - STATE SHARED REV - OTHER	–	\$372,156	\$378,062	\$370,017	\$370,017	\$370,017
202-220-3-20-1105 - FEDERAL SHARED REV - OTHER	\$842	\$902	\$920	\$0	\$0	\$0
202-220-3-20-1130 - SPEC. CO RD FUNDS	\$427,163	\$802,373	\$390,697	\$312,000	\$375,000	\$375,000
FEDERAL, STATE, & LOCAL TOTAL	\$2,199,592	\$2,701,082	\$2,140,911	\$2,980,839	\$3,043,839	\$3,043,839
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS						
202-220-3-40-1050 - APPROACH PERMITS	\$300	\$8,575	\$1,100	\$1,000	\$1,000	\$1,000
202-220-3-40-1060 - ROAD ACCESS PERMITS	\$24,223	\$26,558	\$54,124	\$25,000	\$25,000	\$25,000
202-220-3-40-5011 - SALES	\$6,700	\$2,700	\$21,136	\$0	\$10,000	\$10,000
202-220-3-40-5044 - RURAL ADDRESSING FEES	\$200	–	–	\$1,200	\$0	\$0
202-220-3-40-5054 - OTHER CONTRACT SERVICES	\$157,314	\$1,193,917	–	\$0	\$0	\$0
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS TOTAL	\$188,737	\$1,231,750	\$76,360	\$27,200	\$36,000	\$36,000
OTHER REVENUE SOURCES						
202-100-3-65-0100 - INTEREST INCOME	\$132,234	\$107,933	\$122,393	\$50,000	\$50,000	\$50,000
202-100-3-65-0110 - INVESTMENT INCOME	–	\$75,274	\$157,750	–	–	–
202-220-3-60-1020 - INSURANCE PROCEEDS	\$285	\$1,000	\$58,834	\$0	\$0	\$0
202-220-3-60-1050 - MISC REVENUE	\$490	\$502	\$26,803	\$1,000	\$1,000	\$1,000
202-220-3-64-1000 - ASSET SALE PROCEEDS	\$53,495	\$3,088	\$5,000	\$16,901	\$6,900	\$6,900
202-220-3-64-1055 - CAPITAL LEASE PROCEEDS	\$58,500	–	–	–	–	–
202-220-3-80-7045 - REFUNDS	–	–	\$150	–	–	–
202-220-3-80-7075 - REIMBURSEMENTS	\$404,945	\$61,354	\$51,876	\$125,000	\$50,000	\$50,000
OTHER REVENUE SOURCES TOTAL	\$649,949	\$249,150	\$422,806	\$192,901	\$107,900	\$107,900
INTERFUND TRANSFERS						
202-199-3-90-9210 - XFR FR FINLEY BUTTES LICENSE FEE	–	–	\$3,147,053	\$3,147,053	\$2,402,167	\$2,402,167
202-199-3-90-9227 - XFR FR CAPITAL IMPROVEMENT PROJ	–	–	\$2,000,000	\$2,000,000	\$0	\$0
202-199-3-90-9500 - XFR FR ECHO WINDS FEES FUND	–	–	\$971,598	\$971,598	\$0	\$0
202-220-3-90-9203 - XFR FR FINLEY BUTTES TRUST FUND	\$1,636,000	–	–	\$0	\$0	\$0
202-220-3-90-9210 - XFR FR FINLEY BUTTES LICENSE FEE	–	\$1,395,725	–	\$0	\$0	\$0
202-220-3-90-9501 - XFR FR SHEPHERDS FLAT FEES	\$684,503	\$1,114,117	–	\$0	\$0	\$0
202-220-3-90-9521 - XFR FR PGE	\$1,745,476	\$1,790,151	–	\$0	\$0	\$0
INTERFUND TRANSFERS TOTAL	\$4,065,979	\$4,299,993	\$6,118,651	\$6,118,651	\$2,402,167	\$2,402,167

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
REVENUES TOTAL	\$9,851,920	\$12,183,435	\$14,146,887	\$11,469,591	\$13,589,906	\$13,589,906
Expenses						
MATERIALS & SERVICES						
202-199-5-20-8016 - INVESTMENT FEES - DISTRIBUTED	–	–	\$3,530	–	–	–
202-220-5-20-5250 - OFFICE SUPPLIES	\$3,283	\$5,101	\$3,322	\$3,000	\$3,000	\$3,000
202-220-5-20-5260 - ADVERTISING/MARKETING	–	\$249	\$740	–	–	–
202-220-5-20-5280 - BANKING & MERCHANT FEES	–	\$115	\$62	\$0	\$0	\$0
202-220-5-20-5310 - DUES & MEMBERSHIPS	\$2,732	\$1,555	\$2,411	\$2,000	\$2,000	\$2,000
202-220-5-20-5320 - FEES - OTHER	\$1,453	–	\$154	\$2,500	\$1,000	\$1,000
202-220-5-20-5330 - FEES - PERMITS/LICENSES	\$2,100	\$883	\$770	\$1,500	\$1,500	\$1,500
202-220-5-20-5370 - INSURANCE - LIABILITY	\$72,319	\$50,935	\$51,203	\$54,712	\$59,053	\$59,053
202-220-5-20-5380 - INSURANCE-PROPERTY	–	–	–	\$0	\$6,629	\$6,629
202-220-5-20-5390 - INSURANCE - VEHICLE	\$22,205	\$54,709	\$64,597	\$62,793	\$70,258	\$70,258
202-220-5-20-5410 - LEGAL NOTICES	\$540	\$165	–	\$1,500	\$1,000	\$1,000
202-220-5-20-5420 - MISCELLANEOUS EXPENSES	\$352	\$320	\$36	\$600	\$600	\$600
202-220-5-20-5430 - POSTAGE/SHIPPING	\$15	\$160	\$181	–	–	–
202-220-5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	–	–	\$50	–	–	–
202-220-5-20-5500 - TELEPHONE & INTERNET	\$9,023	\$4,454	\$2,971	\$8,000	\$8,000	\$8,000
202-220-5-20-5510 - TRAINING & DEVELOPMENT	\$4,664	\$26,325	\$1,750	\$6,000	\$6,000	\$6,000
202-220-5-20-5520 - TRANSPORTATION - MILEAGE	–	\$120	–	\$0	\$0	\$0
202-220-5-20-5550 - UTILITIES	\$1,679	\$20,069	–	\$25,000	\$25,000	\$25,000
202-220-5-20-5560 - UTILITIES - ELECTRICTY	\$18,016	\$17,021	\$14,545	\$15,260	\$16,000	\$16,000
202-220-5-20-5570 - UTILITIES - GAS	–	–	\$4,230	–	–	–
202-220-5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$5,690	\$3,891	\$4,783	\$18,200	\$7,700	\$7,700
202-220-5-20-5590 - UTILITIES - WATER/SEWER	\$2,230	\$1,526	\$1,495	\$3,500	\$3,500	\$3,500
202-220-5-20-5600 - UNIFORMS CLOTHING EXPENSE	\$166	–	–	–	–	–
202-220-5-20-5610 - GARBAGE/WASTE DISPOSAL	\$4,694	\$1,310	\$1,183	\$4,500	\$4,500	\$4,500
202-220-5-20-5720 - ARCHITECTUAL & ENGINEERING SER	–	\$12,194	–	\$60,004	\$75,000	\$75,000
202-220-5-20-5770 - SURVEYOR SERVICES	\$640	\$280	\$11,262	\$30,000	\$30,000	\$30,000
202-220-5-20-5830 - OTHER CONTRACTED SERVICES	\$284,033	\$138,745	\$263,535	\$174,000	\$280,000	\$280,000
202-220-5-20-5840 - EMPLOYMENT SCREENING	\$3,860	\$3,836	\$3,252	\$3,000	\$3,000	\$3,000
202-220-5-20-5860 - SOFTWARE MAINTENACE	–	\$931	\$368	\$0	\$0	\$0
202-220-5-20-5910 - PAINT & CHEMICALS	\$147,322	\$145,763	\$212,700	\$180,000	\$322,000	\$322,000
202-220-5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	–	\$3,228	\$8,226	\$0	\$5,000	\$5,000
202-220-5-20-5930 - EQUIPMENT < \$5K	\$727	–	\$5,814	–	–	–
202-220-5-20-5940 - FUEL	\$232,361	\$312,874	\$203,602	\$230,000	\$230,000	\$230,000
202-220-5-20-5970 - MISCELLANEOUS SUPPLIES	\$2,329	\$7,586	\$3,455	\$14,000	\$32,300	\$32,300
202-220-5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	–	\$184	\$311	\$0	\$500	\$500
202-220-5-20-5990 - PARTS	\$14,790	\$7,401	\$13,248	\$8,000	\$8,000	\$8,000
202-220-5-20-6020 - SHOP SUPPLIES	\$71,148	\$78,355	\$47,371	\$60,000	\$75,000	\$75,000
202-220-5-20-6030 - SAFETY EQUIPMENT & SUPPLIES	\$18,432	\$15,822	\$20,195	\$25,000	\$25,000	\$25,000

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
202-220-5-20-6040 - SIGNAGE	\$23,657	\$8,544	\$23,362	\$30,000	\$30,000	\$30,000
202-220-5-20-6050 - SMALL TOOLS & EQUIPMENT < \$5K	\$43,669	\$29,125	\$22,547	\$48,000	\$48,000	\$48,000
202-220-5-20-6080 - ROCK CRUSHING	\$724,064	\$632,837	\$1,088,304	\$1,062,500	\$810,000	\$810,000
202-220-5-20-6090 - BRIDGE MAINTENANCE	\$9,889	–	\$1,300	\$20,000	\$20,000	\$20,000
202-220-5-20-6100 - BUILDING MAINTENANCE	\$10,639	-\$3,616	\$2,835	\$8,000	\$8,000	\$8,000
202-220-5-20-6140 - MISCELLANEOUS REPAIR & MAINT	\$6,820	\$36,850	\$3,528	\$165,000	\$165,000	\$165,000
202-220-5-20-6180 - ROAD MAINTENANCE	\$1,489,734	\$67,334	\$91,667	\$855,000	\$330,000	\$330,000
202-220-5-20-6190 - ROAD MAINTENANCE - CONTRACTED	\$31,383	\$608,266	–	\$0	\$30,000	\$30,000
202-220-5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	\$205,779	\$250,047	\$214,112	\$230,000	\$250,000	\$250,000
202-220-5-20-6520 - LEASES - SOFTWARE (SAAS)	\$4,398	\$5,468	\$8,185	\$6,115	\$6,037	\$6,037
202-220-5-20-6530 - RENTAL - EQUIPMENT	\$35,589	\$5,063	\$32,755	\$60,000	\$50,000	\$50,000
MATERIALS & SERVICES TOTAL	\$3,512,423	\$2,556,025	\$2,439,943	\$3,477,684	\$3,048,577	\$3,048,577
PERSONNEL SERVICES						
202-220-5-10-1400 - WAGES & SALARIES	\$1,149,830	\$1,171,897	\$889,717	\$1,432,640	\$1,509,359	\$1,509,359
202-220-5-10-1410 - TEMP WORKERS WAGES & SALARIES	\$32,690	\$17,023	\$20,018	\$0	\$0	\$0
202-220-5-10-1420 - OVERTIME	\$58,603	\$54,979	\$36,166	\$97,656	\$49,330	\$49,330
202-220-5-10-1430 - FRINGE BENEFITS	\$407,171	\$381,793	\$286,262	\$501,386	\$508,105	\$508,105
202-220-5-10-1440 - PERS	–	–	–	\$0	\$105,258	\$105,258
202-220-5-10-1450 - TAXES	\$92,536	\$91,873	\$69,733	\$123,975	\$126,118	\$126,118
202-220-5-10-1460 - UNEMPLOYMENT INS	\$14,372	\$18,663	\$15,578	\$13,692	\$13,728	\$13,728
202-220-5-10-1470 - WORKERS COMP INS	\$37,229	\$34,078	\$39,933	\$67,270	\$68,272	\$68,272
202-220-5-10-1480 - RETIREMENT-DB	\$226,970	\$167,336	\$203,703	\$328,410	\$309,496	\$309,496
202-220-5-10-1490 - RETIREMENT-DC	\$18,750	\$30,942	\$37,968	\$64,324	\$0	\$0
202-220-5-10-1501 - LABOR & BENEFITS DISTRIBUTION	–	–	\$148,301	–	–	–
PERSONNEL SERVICES TOTAL	\$2,038,151	\$1,968,584	\$1,747,379	\$2,629,353	\$2,689,666	\$2,689,666
CAPITAL OUTLAY						
202-220-5-40-9000 - CAPITAL OUTLAY- OTHER	\$1,501	–	–	\$0	\$105,000	\$105,000
202-220-5-40-9020 - BUILDING IMPROVEMENTS	\$22,166	–	–	\$0	\$0	\$0
202-220-5-40-9050 - CONSTRUCTION	\$72,989	\$2,270,666	\$330	\$592,000	\$375,000	\$375,000
202-220-5-40-9060 - EQUIPMENT & FURNISHINGS > \$5K	\$9,730	–	–	\$12,500	\$52,300	\$52,300
202-220-5-40-9070 - HEAVY EQUIPMENT > \$5K	\$58,500	\$0	–	\$0	\$1,235,000	\$1,235,000
CAPITAL OUTLAY TOTAL	\$164,887	\$2,270,666	\$330	\$604,500	\$1,767,300	\$1,767,300
INTERFUND TRANSFERS						
202-220-5-50-8201 - XFR TO ROAD FUND EQUIP RES	\$435,000	–	–	\$0	\$0	\$0
INTERFUND TRANSFERS TOTAL	\$435,000	–	–	\$0	\$0	\$0
OPERATING CONTINGENCY						
202-100-5-50-9999 - OPERATING CONTINGENCY	–	–	–	\$557,030	\$782,937	\$782,937
OPERATING CONTINGENCY TOTAL	–	–	–	\$557,030	\$782,937	\$782,937
RESERVE FOR FUTURE EXPENDITURES						
202-220-5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	–	–	–	\$2,940,000	\$3,901,426	\$3,901,426
RESERVE FOR FUTURE EXPENDITURES TOTAL	–	–	–	\$2,940,000	\$3,901,426	\$3,901,426
UNAPPROPRIATED ENDING FUND BALANCE						

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
202-100-5-90-9001 - UNAPPROPRIATED ENDING BAL	-	-	-	\$1,261,024	\$1,400,000	\$1,400,000
UNAPPROPRIATED ENDING FUND BALANCE TOTAL	-	-	-	\$1,261,024	\$1,400,000	\$1,400,000
EXPENSES TOTAL	\$6,150,461	\$6,795,275	\$4,187,651	\$11,469,591	\$13,589,906	\$13,589,906
Revenues Less Expenses	\$3,701,459	\$5,388,160	\$9,959,236	\$0	\$0	\$0

203-Finley Buttes Road Fund

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
Revenues						
BEGINNING FUND BALANCE						
203-100-3-01-0101 - BEG FUND BALANCE	\$508,467	\$1,024,613	\$1,674,016	\$0	\$0	\$0
203-100-3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	\$2,000,000	\$2,800,000	\$2,800,000
BEGINNING FUND BALANCE TOTAL	\$508,467	\$1,024,613	\$1,674,016	\$2,000,000	\$2,800,000	\$2,800,000
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS						
203-230-3-40-5030 - MISC FEES	\$98,027	-	-	-	-	-
203-230-3-40-5045 - LANDFILL FEES	\$394,415	\$596,862	\$551,328	\$400,000	\$600,000	\$600,000
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS TOTAL	\$492,442	\$596,862	\$551,328	\$400,000	\$600,000	\$600,000
OTHER REVENUE SOURCES						
203-100-3-65-0100 - INTEREST INCOME	\$23,704	\$31,070	\$31,859	\$23,000	\$31,200	\$31,200
203-100-3-65-0110 - INVESTMENT INCOME	-	\$21,472	\$32,000	-	\$31,200	\$31,200
OTHER REVENUE SOURCES TOTAL	\$23,704	\$52,542	\$63,859	\$23,000	\$62,400	\$62,400
REVENUES TOTAL	\$1,024,613	\$1,674,016	\$2,289,203	\$2,423,000	\$3,462,400	\$3,462,400
Expenses						
MATERIALS & SERVICES						
203-199-5-20-8016 - INVESTMENT FEES - DISTRIBUTED	-	-	\$716	-	-	-
203-230-5-20-5420 - MISCELLANEOUS EXPENSES	-	-	-	-	\$3,462,400	\$3,462,400
203-230-5-20-5830 - OTHER CONTRACTED SERVICES	-	-	-	\$100,000	\$0	\$0
MATERIALS & SERVICES TOTAL	-	-	\$716	\$100,000	\$3,462,400	\$3,462,400
INTERFUND TRANSFERS						
RESERVE FOR FUTURE EXPENDITURES						
203-100-5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	-	-	-	\$2,323,000	\$0	\$0
RESERVE FOR FUTURE EXPENDITURES TOTAL	-	-	-	\$2,323,000	\$0	\$0
UNAPPROPRIATED ENDING FUND BALANCE						
EXPENSES TOTAL	-	-	\$716	\$2,423,000	\$3,462,400	\$3,462,400
Revenues Less Expenses	\$1,024,613	\$1,674,016	\$2,288,487	\$0	\$0	\$0

204-LPSCC Fund

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
Revenues						
BEGINNING FUND BALANCE						
204-100-3-01-0101 - BEG FUND BALANCE	\$66,158	\$62,271	\$36,021	\$0	\$0	\$0
204-100-3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	\$20,000	\$19,000	\$19,000
BEGINNING FUND BALANCE TOTAL	\$66,158	\$62,271	\$36,021	\$20,000	\$19,000	\$19,000
FEDERAL, STATE, & LOCAL						
204-281-3-30-4000 - FEDERAL GRANTS	-	\$8,000	\$8,000	-	-	-
204-281-3-30-4010 - STATE GRANTS	\$25,183	\$0	-	\$8,000	\$6,000	\$6,000
FEDERAL, STATE, & LOCAL TOTAL	\$25,183	\$8,000	\$8,000	\$8,000	\$6,000	\$6,000
INTERFUND TRANSFERS						
204-281-3-90-9101 - XFR FR GENERAL FUND	-	\$22,000	-	\$0	\$0	\$0
INTERFUND TRANSFERS TOTAL	-	\$22,000	-	\$0	\$0	\$0
REVENUES TOTAL	\$91,341	\$92,271	\$44,021	\$28,000	\$25,000	\$25,000
Expenses						
MATERIALS & SERVICES						
204-281-5-20-5420 - MISCELLANEOUS EXPENSES	-	\$4,750	-	\$3,000	\$0	\$0
204-281-5-20-5830 - OTHER CONTRACTED SERVICES	-	\$12,500	\$18,750	\$25,000	\$25,000	\$25,000
MATERIALS & SERVICES TOTAL	-	\$17,250	\$18,750	\$28,000	\$25,000	\$25,000
INTERFUND TRANSFERS						
204-100-5-50-8101 - XFR TO GENERAL FUND	\$29,070	\$39,000	-	\$0	\$0	\$0
INTERFUND TRANSFERS TOTAL	\$29,070	\$39,000	-	\$0	\$0	\$0
OPERATING CONTINGENCY						
EXPENSES TOTAL	\$29,070	\$56,250	\$18,750	\$28,000	\$25,000	\$25,000
Revenues Less Expenses	\$62,271	\$36,021	\$25,271	\$0	\$0	\$0

205-Airport Fund

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
Revenues						
BEGINNING FUND BALANCE						
205-100-3-01-0101 - BEG FUND BALANCE	\$130,656	\$212,904	\$298,189	\$0	\$0	\$0
205-100-3-01-0102 - BEG FUND BALANCE-BUD	—	—	—	\$125,000	\$200,000	\$200,000
BEGINNING FUND BALANCE TOTAL	\$130,656	\$212,904	\$298,189	\$125,000	\$200,000	\$200,000
FEDERAL, STATE, & LOCAL						
205-250-3-30-4000 - FEDERAL GRANTS	\$202,600	\$1,036,970	—	\$0	\$113,000	\$113,000
205-250-3-30-4010 - STATE GRANTS	\$12,820	\$329,797	\$45,592	\$47,512	\$5,352	\$5,352
FEDERAL, STATE, & LOCAL TOTAL	\$215,420	\$1,366,767	\$45,592	\$47,512	\$118,352	\$118,352
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS						
205-250-3-40-5006 - FACILITY RENTAL	\$20,469	\$22,357	\$28,721	\$24,654	\$26,000	\$26,000
205-250-3-40-5011 - SALES	\$48,376	\$43,516	\$39,695	\$46,000	\$46,000	\$46,000
205-250-3-40-5054 - OTHER CONTRACT SERVICES	—	—	\$10,000	—	—	—
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS TOTAL	\$68,846	\$65,873	\$78,416	\$70,654	\$72,000	\$72,000
OTHER REVENUE SOURCES						
205-100-3-65-0100 - INTEREST INCOME	\$5,685	\$5,917	\$4,964	\$200	\$5,500	\$5,500
205-100-3-65-0110 - INVESTMENT INCOME	—	\$10,485	\$4,474	—	—	—
205-250-3-60-1050 - MISC REVENUE	\$600	\$508	\$1,789	\$1,200	\$1,200	\$1,200
205-250-3-80-7075 - REIMBURSEMENTS	—	—	—	\$33,496	\$0	\$0
OTHER REVENUE SOURCES TOTAL	\$6,285	\$16,910	\$11,226	\$34,896	\$6,700	\$6,700
INTERFUND TRANSFERS						
205-250-3-90-9101 - XFR FR GENERAL FUND	\$8,406	\$191,616	—	\$0	\$0	\$0
205-250-3-90-9219 - XFR FR VIDEO LOTTERY ECON DEV	\$30,000	—	—	\$0	\$0	\$0
INTERFUND TRANSFERS TOTAL	\$38,406	\$191,616	—	\$0	\$0	\$0
REVENUES TOTAL	\$459,612	\$1,854,070	\$433,423	\$278,062	\$397,052	\$397,052
Expenses						
MATERIALS & SERVICES						
205-199-5-20-8016 - INVESTMENT FEES - DISTRIBUTED	—	—	\$100	—	—	—
205-250-5-20-5250 - OFFICE SUPPLIES	—	\$173	\$65	—	—	—
205-250-5-20-5260 - ADVERTISING/MARKETING	\$50	\$1,618	\$51	—	—	—
205-250-5-20-5310 - DUES & MEMBERSHIPS	\$430	—	—	\$0	\$0	\$0
205-250-5-20-5330 - FEES - PERMITS/LICENSES	—	\$50	\$99	\$0	\$0	\$0
205-250-5-20-5350 - INSURANCE - AVIATION	\$5,155	\$3,275	\$3,275	\$5,200	\$3,500	\$3,500
205-250-5-20-5370 - INSURANCE - LIABILITY	\$626	\$225	\$196	\$237	\$227	\$227
205-250-5-20-5380 - INSURANCE-PROPERTY	—	\$2,358	\$2,930	\$3,664	\$3,086	\$3,086
205-250-5-20-5390 - INSURANCE - VEHICLE	\$416	\$1,056	\$1,098	\$1,186	\$1,109	\$1,109
205-250-5-20-5410 - LEGAL NOTICES	\$317	\$153	—	—	—	—
205-250-5-20-5500 - TELEPHONE & INTERNET	\$2,508	\$2,971	\$2,631	\$2,300	\$2,300	\$2,300
205-250-5-20-5560 - UTILITIES - ELECTRICITY	\$4,514	\$4,233	\$3,769	\$4,500	\$4,500	\$4,500
205-250-5-20-5570 - UTILITIES - GAS	—	\$887	\$55	\$0	\$0	\$0
205-250-5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$185	—	—	\$0	\$0	\$0
205-250-5-20-5720 - ARCHITECTUAL & ENGINEERING SER	—	—	\$43,091	—	—	—

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
205-250-5-20-5830 - OTHER CONTRACTED SERVICES	\$1,470	\$6,278	\$771	\$57,512	\$64,012	\$64,012
205-250-5-20-5860 - SOFTWARE MAINTENANCE	—	\$2,217	\$7,640	\$0	\$0	\$0
205-250-5-20-5910 - PAINT & CHEMICALS	—	—	\$256	—	—	—
205-250-5-20-5940 - FUEL	\$14,982	—	—	—	—	—
205-250-5-20-5945 - FUEL-AVIATION	\$34,330	\$32,563	\$30,548	\$30,000	\$30,000	\$30,000
205-250-5-20-5970 - MISCELLANEOUS SUPPLIES	—	\$430	\$83	—	—	—
205-250-5-20-6030 - SAFETY EQUIPMENT & SUPPLIES	—	—	\$16	—	—	—
205-250-5-20-6060 - SOFTWARE (OWNED) < \$5K	—	—	\$100	—	—	—
205-250-5-20-6130 - GROUNDS MAINTENANCE	\$1,801	\$1,383	\$110	\$16,000	\$9,500	\$9,500
205-250-5-20-6140 - MISCELLANEOUS REPAIR & MAINT	\$5,700	\$4,438	\$8,663	\$29,300	\$29,300	\$29,300
205-250-5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	—	\$2	\$643	\$5,000	\$5,000	\$5,000
205-250-5-20-6530 - RENTAL - EQUIPMENT	—	\$1,942	—	\$0	\$0	\$0
205-250-5-20-6580 - LEASES - LAND	\$75	\$75	\$75	—	—	—
MATERIALS & SERVICES TOTAL	\$72,559	\$66,325	\$106,266	\$154,899	\$152,534	\$152,534
PERSONNEL SERVICES						
205-250-5-10-1400 - WAGES & SALARIES	—	\$28,935	\$602	\$31,809	\$9,610	\$9,610
205-250-5-10-1420 - OVERTIME	—	\$3	—	\$143	\$28	\$28
205-250-5-10-1430 - FRINGE BENEFITS	—	\$7,144	\$160	\$8,316	\$2,737	\$2,737
205-250-5-10-1440 - PERS	—	—	—	\$0	\$446	\$446
205-250-5-10-1450 - TAXES	—	\$2,133	\$44	\$2,586	\$779	\$779
205-250-5-10-1460 - UNEMPLOYMENT INS	—	\$240	\$7	\$220	\$74	\$74
205-250-5-10-1470 - WORKERS COMP INS	—	\$6	\$56	\$66	\$43	\$43
205-250-5-10-1480 - RETIREMENT-DB	—	\$7,121	\$148	\$15,699	\$3,249	\$3,249
205-250-5-10-1490 - RETIREMENT-DC	—	\$10	\$0	\$55	\$0	\$0
205-250-5-10-1501 - LABOR & BENEFITS DISTRIBUTION	—	—	\$39,337	—	—	—
PERSONNEL SERVICES TOTAL	—	\$45,591	\$40,355	\$58,894	\$16,966	\$16,966
CAPITAL OUTLAY						
205-250-5-40-9050 - CONSTRUCTION	\$174,149	\$1,388,142	\$0	\$4,500	\$118,950	\$118,950
205-250-5-40-9060 - EQUIPMENT & FURNISHINGS > \$5K	—	\$55,823	\$2,500	\$0	\$0	\$0
CAPITAL OUTLAY TOTAL	\$174,149	\$1,443,965	\$2,500	\$4,500	\$118,950	\$118,950
OPERATING CONTINGENCY						
205-100-5-50-9999 - OPERATING CONTINGENCY	—	—	—	\$14,135	\$24,233	\$24,233
OPERATING CONTINGENCY TOTAL	—	—	—	\$14,135	\$24,233	\$24,233
RESERVE FOR FUTURE EXPENDITURES						
205-100-5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	—	—	—	—	\$41,869	\$41,869
RESERVE FOR FUTURE EXPENDITURES TOTAL	—	—	—	—	\$41,869	\$41,869
UNAPPROPRIATED ENDING FUND BALANCE						
205-100-5-90-9001 - UNAPPROPRIATED ENDING BAL	—	—	—	\$45,634	\$42,500	\$42,500
UNAPPROPRIATED ENDING FUND BALANCE TOTAL	—	—	—	\$45,634	\$42,500	\$42,500
EXPENSES TOTAL	\$246,708	\$1,555,882	\$149,122	\$278,062	\$397,052	\$397,052
Revenues Less Expenses	\$212,904	\$298,189	\$284,301	\$0	\$0	\$0

206-Law Library

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
Revenues						
BEGINNING FUND BALANCE						
206-100-3-01-0101 - BEG FUND BALANCE	\$29,892	\$34,503	\$39,458	\$0	\$0	\$0
206-100-3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	\$37,000	\$45,500	\$45,500
BEGINNING FUND BALANCE TOTAL	\$29,892	\$34,503	\$39,458	\$37,000	\$45,500	\$45,500
FEDERAL, STATE, & LOCAL						
206-105-3-20-1100 - STATE SHARED REV - OTHER	\$6,390	\$8,985	\$8,985	\$7,000	\$0	\$0
206-111-3-20-1100 - STATE SHARED REV - OTHER	-	-	-	-	\$8,985	\$8,985
FEDERAL, STATE, & LOCAL TOTAL	\$6,390	\$8,985	\$8,985	\$7,000	\$8,985	\$8,985
OTHER REVENUE SOURCES						
206-100-3-65-0100 - INTEREST INCOME	\$1,140	\$979	\$732	\$1,000	\$1,000	\$1,000
206-100-3-65-0110 - INVESTMENT INCOME	-	\$736	\$688	-	-	-
OTHER REVENUE SOURCES TOTAL	\$1,140	\$1,715	\$1,420	\$1,000	\$1,000	\$1,000
REVENUES TOTAL	\$37,422	\$45,203	\$49,863	\$45,000	\$55,485	\$55,485
Expenses						
MATERIALS & SERVICES						
206-105-5-20-5290 - BOOK PURCHASES	\$1,514	\$2,720	-	\$0	\$0	\$0
206-105-5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	\$1,170	\$0	-	\$0	\$0	\$0
206-111-5-20-5290 - BOOK PURCHASES	-	-	\$2,050	-	-	-
206-111-5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	\$234	\$3,025	\$2,789	\$43,000	\$53,485	\$53,485
206-111-5-20-5830 - OTHER CONTRACTED SERVICES	-	-	-	\$2,000	\$2,000	\$2,000
206-199-5-20-8016 - INVESTMENT FEES - DISTRIBUTED	-	-	\$15	-	-	-
MATERIALS & SERVICES TOTAL	\$2,918	\$5,745	\$4,855	\$45,000	\$55,485	\$55,485
EXPENSES TOTAL	\$2,918	\$5,745	\$4,855	\$45,000	\$55,485	\$55,485
Revenues Less Expenses	\$34,503	\$39,458	\$45,009	\$0	\$0	\$0

207-Emergency Dispatch

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
Revenues						
BEGINNING FUND BALANCE						
207-100-3-01-0101 - BEG FUND BALANCE	\$780,578	\$999,083	\$1,270,273	\$0	\$0	\$0
207-100-3-01-0102 - BEG FUND BALANCE-BUD	—	—	—	\$575,000	\$1,200,000	\$1,200,000
BEGINNING FUND BALANCE TOTAL	\$780,578	\$999,083	\$1,270,273	\$575,000	\$1,200,000	\$1,200,000
FEDERAL, STATE, & LOCAL						
207-113-3-20-1110 - 911 TAX	\$570,219	\$581,112	\$429,796	\$497,295	\$560,000	\$560,000
FEDERAL, STATE, & LOCAL TOTAL	\$570,219	\$581,112	\$429,796	\$497,295	\$560,000	\$560,000
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS						
207-113-3-40-5014 - DISPATCH FEES	—	\$34,226	\$0	\$98,200	\$92,130	\$92,130
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS TOTAL	—	\$34,226	\$0	\$98,200	\$92,130	\$92,130
OTHER REVENUE SOURCES						
207-100-3-65-0100 - INTEREST INCOME	\$24,901	\$24,026	\$19,320	\$10,000	\$10,000	\$10,000
207-100-3-65-0110 - INVESTMENT INCOME	—	\$17,636	\$21,775	—	—	—
OTHER REVENUE SOURCES TOTAL	\$24,901	\$41,663	\$41,095	\$10,000	\$10,000	\$10,000
INTERFUND TRANSFERS						
207-199-3-90-9101 - XFR FR GENERAL FUND	—	—	—	—	\$458,696	\$458,696
207-199-3-90-9500 - XFR FR ECHO WINDS FEES FUND	—	—	\$809,239	\$809,239	\$0	\$0
INTERFUND TRANSFERS TOTAL	—	—	\$809,239	\$809,239	\$458,696	\$458,696
REVENUES TOTAL	\$1,375,698	\$1,656,083	\$2,550,403	\$1,989,734	\$2,320,826	\$2,320,826
Expenses						
MATERIALS & SERVICES						
207-113-5-20-5250 - OFFICE SUPPLIES	\$8,693	\$2,295	\$1,886	\$15,000	\$10,000	\$10,000
207-113-5-20-5260 - ADVERTISING/MARKETING	—	\$438	\$760	—	—	—
207-113-5-20-5290 - BOOK PURCHASES	—	—	\$60	—	—	—
207-113-5-20-5310 - DUES & MEMBERSHIPS	\$131	\$136	—	\$0	\$200	\$200
207-113-5-20-5320 - FEES - OTHER	—	—	\$1	—	—	—
207-113-5-20-5370 - INSURANCE - LIABILITY	—	\$1,114	\$4,409	\$1,201	\$5,132	\$5,132
207-113-5-20-5390 - INSURANCE - VEHICLE	—	\$1,475	\$1,825	\$471	\$1,957	\$1,957
207-113-5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	\$591	\$1,422	\$1,307	\$250	\$500	\$500
207-113-5-20-5500 - TELEPHONE & INTERNET	\$4,357	—	\$4,102	\$5,100	\$5,410	\$5,410
207-113-5-20-5510 - TRAINING & DEVELOPMENT	\$4,197	\$2,050	\$825	\$5,000	\$5,000	\$5,000
207-113-5-20-5520 - TRANSPORTATION - MILEAGE	—	—	—	\$200	\$200	\$200
207-113-5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$4,007	\$3,491	\$2,090	\$6,000	\$6,000	\$6,000
207-113-5-20-5600 - UNIFORMS CLOTHING EXPENSE	\$4,416	\$1,591	\$1,037	\$5,500	\$5,500	\$5,500
207-113-5-20-5780 - INTERPRETER SERVICES	\$2,889	\$7,414	\$4,652	\$6,200	\$6,200	\$6,200
207-113-5-20-5830 - OTHER CONTRACTED SERVICES	\$244	\$2,675	\$768	\$3,000	\$3,000	\$3,000
207-113-5-20-5840 - EMPLOYMENT SCREENING	—	—	\$700	\$4,000	\$4,000	\$4,000
207-113-5-20-5860 - SOFTWARE MAINTENACE	\$8,517	\$10,804	\$11,427	\$8,700	\$12,000	\$12,000
207-113-5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	—	\$60	\$2,275	\$5,000	\$5,000	\$5,000
207-113-5-20-5940 - FUEL	\$9,640	\$7,901	\$841	\$15,000	\$15,000	\$15,000

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
207-113-5-20-5960 - JANITORIAL SUPPLIES	–	\$42	–	–	–	–
207-113-5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	–	\$256	\$9,269	\$2,000	\$7,000	\$7,000
207-113-5-20-6010 - PROGRAM MATERIALS & SUPPLIES	\$1,043	\$367	–	\$3,500	\$5,000	\$5,000
207-113-5-20-6110 - COMPUTER HARDWARE/OFFICE EQUIP MAINT	\$9,000	\$96	–	\$15,000	\$10,000	\$10,000
207-113-5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	\$2,288	\$2,178	\$77	\$5,000	\$5,000	\$5,000
207-113-5-20-6520 - LEASES - SOFTWARE (SAAS)	–	–	\$3,920	\$3,845	\$3,394	\$3,394
207-199-5-20-8016 - INVESTMENT FEES - DISTRIBUTED	–	–	\$487	–	–	–
MATERIALS & SERVICES TOTAL	\$60,013	\$45,804	\$52,719	\$109,967	\$115,493	\$115,493
PERSONNEL SERVICES						
207-113-5-10-1400 - WAGES & SALARIES	\$170,393	\$161,773	\$576,028	\$839,541	\$874,324	\$874,324
207-113-5-10-1420 - OVERTIME	\$1,140	\$622	\$6,037	\$18,149	\$14,613	\$14,613
207-113-5-10-1430 - FRINGE BENEFITS	\$49,070	\$43,725	\$187,087	\$234,729	\$265,159	\$265,159
207-113-5-10-1440 - PERS	–	–	\$15,135	\$42,930	\$48,799	\$48,799
207-113-5-10-1450 - TAXES	\$13,671	\$12,870	\$45,933	\$71,262	\$72,946	\$72,946
207-113-5-10-1460 - UNEMPLOYMENT INS	\$2,251	\$2,996	\$9,663	\$7,941	\$7,941	\$7,941
207-113-5-10-1470 - WORKERS COMP INS	\$453	-\$210	\$2,546	\$2,659	\$2,318	\$2,318
207-113-5-10-1480 - RETIREMENT-DB	\$46,852	\$43,176	\$216,955	\$243,259	\$270,554	\$270,554
207-113-5-10-1500 - EMPLOYEE INCENTIVES	\$13,021	\$11,701	\$43,347	\$11,118	\$6,979	\$6,979
PERSONNEL SERVICES TOTAL	\$296,850	\$276,654	\$1,102,731	\$1,471,588	\$1,563,633	\$1,563,633
CAPITAL OUTLAY						
207-113-5-40-9030 - IT HARDWARE > \$5K	–	\$22,921	–	\$0	\$132,183	\$132,183
207-113-5-40-9060 - EQUIPMENT & FURNISHINGS > \$5K	\$19,752	–	–	\$0	\$0	\$0
207-113-5-40-9120 - VEHICLES	–	\$40,432	–	\$0	\$0	\$0
CAPITAL OUTLAY TOTAL	\$19,752	\$63,352	–	\$0	\$132,183	\$132,183
OPERATING CONTINGENCY						
207-100-5-50-9999 - OPERATING CONTINGENCY	–	–	–	\$137,179	\$270,000	\$270,000
OPERATING CONTINGENCY TOTAL	–	–	–	\$137,179	\$270,000	\$270,000
UNAPPROPRIATED ENDING FUND BALANCE						
207-100-5-90-9001 - UNAPPROPRIATED ENDING BAL	–	–	–	\$271,000	\$239,517	\$239,517
UNAPPROPRIATED ENDING FUND BALANCE TOTAL	–	–	–	\$271,000	\$239,517	\$239,517
EXPENSES TOTAL	\$376,615	\$385,810	\$1,155,450	\$1,989,734	\$2,320,826	\$2,320,826
Revenues Less Expenses	\$999,083	\$1,270,273	\$1,394,953	\$0	\$0	\$0

208-Surveyor's Corner Preservation Fund

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
Revenues						
BEGINNING FUND BALANCE						
208-100-3-01-0101 - BEG FUND BALANCE	\$277,051	\$298,933	\$323,905	\$0	\$0	\$0
208-100-3-01-0102 - BEG FUND BALANCE-BUD	—	—	—	\$335,000	\$346,000	\$346,000
BEGINNING FUND BALANCE TOTAL	\$277,051	\$298,933	\$323,905	\$335,000	\$346,000	\$346,000
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS						
208-118-3-40-5066 - SURVEYOR FEES	\$13,167	\$11,239	\$12,903	\$15,000	\$15,000	\$15,000
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS TOTAL	\$13,167	\$11,239	\$12,903	\$15,000	\$15,000	\$15,000
OTHER REVENUE SOURCES						
208-100-3-65-0100 - INTEREST INCOME	\$9,315	\$7,841	\$5,494	\$4,000	\$4,000	\$4,000
208-100-3-65-0110 - INVESTMENT INCOME	—	\$5,893	\$5,128	—	—	—
OTHER REVENUE SOURCES TOTAL	\$9,315	\$13,734	\$10,622	\$4,000	\$4,000	\$4,000
REVENUES TOTAL	\$299,533	\$323,905	\$347,430	\$354,000	\$365,000	\$365,000
Expenses						
MATERIALS & SERVICES						
208-118-5-20-5770 - SURVEYOR SERVICES	\$600	—	—	\$0	\$0	\$0
208-118-5-20-5830 - OTHER CONTRACTED SERVICES	—	—	—	\$200,000	\$211,000	\$211,000
208-199-5-20-8016 - INVESTMENT FEES - DISTRIBUTED	—	—	\$115	—	—	—
MATERIALS & SERVICES TOTAL	\$600	—	\$115	\$200,000	\$211,000	\$211,000
UNAPPROPRIATED ENDING FUND BALANCE						
208-100-5-90-9001 - UNAPPROPRIATED ENDING BAL	—	—	—	\$154,000	\$154,000	\$154,000
UNAPPROPRIATED ENDING FUND BALANCE TOTAL	—	—	—	\$154,000	\$154,000	\$154,000
EXPENSES TOTAL	\$600	—	\$115	\$354,000	\$365,000	\$365,000
Revenues Less Expenses	\$298,933	\$323,905	\$347,315	\$0	\$0	\$0

210-Finley Butte License Fees

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
Revenues						
BEGINNING FUND BALANCE						
210-100-3-01-0101 - BEG FUND BALANCE	\$1,265,098	\$1,653,599	\$1,856,489	\$0	\$0	\$0
210-100-3-01-0102 - BEG FUND BALANCE-BUD	–	–	–	\$1,300,000	\$800,000	\$800,000
BEGINNING FUND BALANCE TOTAL	\$1,265,098	\$1,653,599	\$1,856,489	\$1,300,000	\$800,000	\$800,000
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS						
210-260-3-40-1070 - LANDFILL LICENSE	\$2,005,368	\$2,448,558	\$2,266,009	\$2,200,000	\$2,500,000	\$2,500,000
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS TOTAL	\$2,005,368	\$2,448,558	\$2,266,009	\$2,200,000	\$2,500,000	\$2,500,000
OTHER REVENUE SOURCES						
210-100-3-65-0100 - INTEREST INCOME	\$40,286	\$34,579	\$24,853	\$25,000	\$25,000	\$25,000
210-100-3-65-0110 - INVESTMENT INCOME	–	\$10,203	\$3,892	–	–	–
OTHER REVENUE SOURCES TOTAL	\$40,286	\$44,782	\$28,744	\$25,000	\$25,000	\$25,000
REVENUES TOTAL	\$3,310,753	\$4,146,938	\$4,151,242	\$3,525,000	\$3,325,000	\$3,325,000
Expenses						
MATERIALS & SERVICES						
210-199-5-20-8016 - INVESTMENT FEES - DISTRIBUTED	–	–	\$87	–	–	–
210-260-5-20-5420 - MISCELLANEOUS EXPENSES	\$21,154	–	–	\$0	\$0	\$0
MATERIALS & SERVICES TOTAL	\$21,154	–	\$87	\$0	\$0	\$0
INTERFUND TRANSFERS						
210-199-5-50-8101 - XFR TO GENERAL FUND	–	–	\$142,817	\$377,947	\$271,407	\$271,407
210-199-5-50-8201 - XFR TO ROAD FUND EQUIP RES	–	–	–	–	\$651,426	\$651,426
210-199-5-50-8202 - XFR TO ROAD FUND	–	–	\$3,147,053	\$3,147,053	\$2,402,167	\$2,402,167
210-260-5-50-8101 - XFR TO GENERAL FUND	–	\$87,400	–	\$0	\$0	\$0
210-260-5-50-8201 - XFR TO ROAD FUND EQUIP RES	–	\$643,589	–	\$0	\$0	\$0
210-260-5-50-8202 - XFR TO ROAD FUND	\$1,636,000	\$1,395,725	–	\$0	\$0	\$0
210-260-5-50-8224 - XFR TO WEED EQUIP. RESERVE	–	\$163,735	–	\$0	\$0	\$0
INTERFUND TRANSFERS TOTAL	\$1,636,000	\$2,290,449	\$3,289,870	\$3,525,000	\$3,325,000	\$3,325,000
UNAPPROPRIATED ENDING FUND BALANCE						
EXPENSES TOTAL	\$1,657,154	\$2,290,449	\$3,289,957	\$3,525,000	\$3,325,000	\$3,325,000
Revenues Less Expenses	\$1,653,599	\$1,856,489	\$861,285	\$0	\$0	\$0

211-County School Fund

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
Revenues						
BEGINNING FUND BALANCE						
211-100-3-01-0101 - BEG FUND BALANCE	\$57	–	–	\$0	\$0	\$0
BEGINNING FUND BALANCE TOTAL	\$57	–	–	\$0	\$0	\$0
TAXES						
211-270-3-20-1080 - PMT IN LIEU OF TAX	\$214,401	\$228,481	\$245,060	\$228,500	\$228,500	\$228,500
TAXES TOTAL	\$214,401	\$228,481	\$245,060	\$228,500	\$228,500	\$228,500
FEDERAL, STATE, & LOCAL						
211-270-3-20-1030 - FEDERAL FOREST FEES	\$39,784	\$36,501	\$7,377	\$41,700	\$41,700	\$41,700
FEDERAL, STATE, & LOCAL TOTAL	\$39,784	\$36,501	\$7,377	\$41,700	\$41,700	\$41,700
OTHER REVENUE SOURCES						
211-100-3-65-0100 - INTEREST INCOME	\$50	\$310	\$331	\$300	\$300	\$300
211-270-3-65-0100 - INTEREST INCOME	\$399	–	–	\$0	\$0	\$0
OTHER REVENUE SOURCES TOTAL	\$448	\$310	\$331	\$300	\$300	\$300
REVENUES TOTAL	\$254,691	\$265,292	\$252,767	\$270,500	\$270,500	\$270,500
Expenses						
SPECIAL PAYMENTS						
211-270-5-50-7030 - PASS THRU PAYMENTS -LOCAL GOVT	–	\$1	\$996	\$270,500	\$270,500	\$270,500
211-270-5-50-7050 - TAX TURNOVER	\$254,691	\$265,291	\$251,771	\$0	\$0	\$0
SPECIAL PAYMENTS TOTAL	\$254,691	\$265,292	\$252,767	\$270,500	\$270,500	\$270,500
EXPENSES TOTAL	\$254,691	\$265,292	\$252,767	\$270,500	\$270,500	\$270,500

212-Ione School Fund

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
Revenues						
BEGINNING FUND BALANCE						
212-100-3-01-0101 - BEG FUND BALANCE	\$6	\$0	\$0	\$0	\$0	\$0
BEGINNING FUND BALANCE TOTAL	\$6	\$0	\$0	\$0	\$0	\$0
TAXES						
212-280-3-20-1080 - PMT IN LIEU OF TAX	\$14,325	\$13,298	\$14,788	\$15,500	\$15,500	\$15,500
TAXES TOTAL	\$14,325	\$13,298	\$14,788	\$15,500	\$15,500	\$15,500
FEDERAL, STATE, & LOCAL						
212-280-3-20-1030 - FEDERAL FOREST FEES	\$2,658	\$2,124	\$445	\$3,350	\$3,350	\$3,350
FEDERAL, STATE, & LOCAL TOTAL	\$2,658	\$2,124	\$445	\$3,350	\$3,350	\$3,350
OTHER REVENUE SOURCES						
212-100-3-65-0100 - INTEREST INCOME	\$3	\$18	\$20	\$30	\$30	\$30
212-280-3-65-0100 - INTEREST INCOME	\$27	–	–	\$0	\$0	\$0
OTHER REVENUE SOURCES TOTAL	\$30	\$18	\$20	\$30	\$30	\$30
REVENUES TOTAL	\$17,019	\$15,440	\$15,253	\$18,880	\$18,880	\$18,880
Expenses						
SPECIAL PAYMENTS						
212-280-5-50-7030 - PASS THRU PAYMENTS -LOCAL GOVT	–	–	\$60	\$18,880	\$18,880	\$18,880
212-280-5-50-7050 - TAX TURNOVER	\$17,019	\$15,440	\$15,193	\$0	\$0	\$0
SPECIAL PAYMENTS TOTAL	\$17,019	\$15,440	\$15,253	\$18,880	\$18,880	\$18,880
EXPENSES TOTAL	\$17,019	\$15,440	\$15,253	\$18,880	\$18,880	\$18,880

214-Fair Fund

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
Revenues						
BEGINNING FUND BALANCE						
214-100-3-01-0101 - BEG FUND BALANCE	\$309,844	\$226,503	\$201,607	\$0	\$0	\$0
214-100-3-01-0102 - BEG FUND BALANCE-BUD	–	–	–	\$20,000	\$312,000	\$312,000
BEGINNING FUND BALANCE TOTAL	\$309,844	\$226,503	\$201,607	\$20,000	\$312,000	\$312,000
FEDERAL, STATE, & LOCAL						
214-100-3-20-1060 - LOTTERY DOLLARS	\$53,167	\$53,167	\$0	\$0	\$0	\$0
214-304-3-20-1060 - LOTTERY DOLLARS	–	–	\$53,167	\$53,167	\$53,167	\$53,167
214-304-3-30-4010 - STATE GRANTS	–	–	\$53,410	–	–	–
214-304-3-30-4020 - LOCAL GRANTS	–	\$5,500	–	–	–	–
FEDERAL, STATE, & LOCAL TOTAL	\$53,167	\$58,667	\$106,577	\$53,167	\$53,167	\$53,167
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS						
214-100-3-40-5006 - FACILITY RENTAL	\$900	–	–	–	–	–
214-100-3-40-5016 - EQUIPMENT RENTAL	\$370	\$75	–	\$0	\$0	\$0
214-301-3-40-5006 - FACILITY RENTAL	\$935	\$150	–	\$0	\$0	\$0
214-301-3-40-5011 - SALES	\$40	–	–	\$0	\$0	\$0
214-301-3-40-5030 - MISC FEES	\$550	–	–	–	–	–
214-303-3-40-5017 - ADMISSION FEES	\$13,945	–	–	–	–	–
214-303-3-40-5018 - SPONSORSHIP FEES	\$7,500	–	–	\$0	\$0	\$0
214-304-3-40-5004 - CAMPING FEES	–	\$1,878	\$30,314	\$1,400	\$9,000	\$9,000
214-304-3-40-5005 - CONCESSIONS	\$1,000	\$1,485	\$1,390	\$1,000	\$1,200	\$1,200
214-304-3-40-5006 - FACILITY RENTAL	\$450	\$2,915	\$2,383	\$2,300	\$2,300	\$2,300
214-304-3-40-5011 - SALES	–	\$2,040	\$900	\$500	\$800	\$800
214-304-3-40-5013 - ADVERTISING FEES	\$160	\$500	\$800	\$200	\$500	\$500
214-304-3-40-5016 - EQUIPMENT RENTAL	–	\$233	\$610	\$400	\$400	\$400
214-304-3-40-5017 - ADMISSION FEES	\$3,500	\$11,166	\$140	\$14,000	\$500	\$500
214-304-3-40-5018 - SPONSORSHIP FEES	\$5,650	\$55,260	\$34,200	\$30,000	\$30,000	\$30,000
214-304-3-40-5030 - MISC FEES	–	\$52	–	\$100	\$100	\$100
214-304-3-40-5054 - OTHER CONTRACT SERVICES	–	–	\$12,050	–	–	–
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS TOTAL	\$35,000	\$75,754	\$82,787	\$49,900	\$44,800	\$44,800
OTHER REVENUE SOURCES						
214-100-3-60-1050 - MISC REVENUE	\$662	–	–	\$0	\$0	\$0
214-100-3-65-0100 - INTEREST INCOME	\$8,215	\$5,728	\$3,546	\$2,000	\$2,000	\$2,000
214-100-3-65-0110 - INVESTMENT INCOME	–	\$4,678	\$5,006	–	–	–
214-304-3-60-1000 - CONTRIBUTIONS & DONATIONS	–	–	–	\$50	\$50	\$50
214-304-3-60-1050 - MISC REVENUE	\$1,246	\$887	\$830	\$700	\$700	\$700
214-304-3-80-7075 - REIMBURSEMENTS	–	\$3,024	–	\$0	\$0	\$0
OTHER REVENUE SOURCES TOTAL	\$10,123	\$14,317	\$9,381	\$2,750	\$2,750	\$2,750
INTERFUND TRANSFERS						
214-199-3-90-9500 - XFR FR ECHO WINDS FEES FUND	–	–	\$152,217	\$152,217	\$0	\$0
214-304-3-90-9101 - XFR FR GENERAL FUND	–	\$73,000	–	\$0	\$0	\$0
INTERFUND TRANSFERS TOTAL	–	\$73,000	\$152,217	\$152,217	\$0	\$0
REVENUES TOTAL	\$408,133	\$448,241	\$552,569	\$278,034	\$412,717	\$412,717
Expenses						
MATERIALS & SERVICES						
214-100-5-20-5250 - OFFICE SUPPLIES	\$980	\$727	–	\$0	\$0	\$0

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
214-100-5-20-5260 - ADVERTISING/MARKETING	\$60	\$6,621	–	\$0	\$0	\$0
214-100-5-20-5270 - ALARM MONITORING	–	\$418	–	\$0	\$0	\$0
214-100-5-20-5280 - BANKING & MERCHANT FEES	\$80	\$1	–	\$0	\$0	\$0
214-100-5-20-5310 - DUES & MEMBERSHIPS	–	\$2,000	–	\$0	\$0	\$0
214-100-5-20-5320 - FEES - OTHER	\$95	–	–	–	–	–
214-100-5-20-5370 - INSURANCE - LIABILITY	\$22,177	–	–	\$0	\$0	\$0
214-100-5-20-5420 - MISCELLANEOUS EXPENSES	\$1,091	–	–	\$0	\$0	\$0
214-100-5-20-5430 - POSTAGE/SHIPPING	\$63	–	–	–	–	–
214-100-5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	\$2,000	–	–	\$0	\$0	\$0
214-100-5-20-5500 - TELEPHONE & INTERNET	\$2,116	\$1,680	\$66	\$0	\$0	\$0
214-100-5-20-5510 - TRAINING & DEVELOPMENT	\$95	–	–	–	–	–
214-100-5-20-5560 - UTILITIES - ELECTRICITY	\$8,488	\$4,375	–	\$0	\$0	\$0
214-100-5-20-5570 - UTILITIES - GAS	\$9,284	\$437	–	\$0	\$0	\$0
214-100-5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	–	\$1,264	–	\$0	\$0	\$0
214-100-5-20-5590 - UTILITIES - WATER/SEWER	\$3,570	\$2,002	–	\$0	\$0	\$0
214-100-5-20-5610 - GARBAGE/WASTE DISPOSAL	\$4,051	\$2,873	–	\$0	\$0	\$0
214-100-5-20-5830 - OTHER CONTRACTED SERVICES	\$430	\$916	–	\$0	\$0	\$0
214-100-5-20-5930 - EQUIPMENT < \$5K	–	\$3,390	–	\$0	\$0	\$0
214-100-5-20-5940 - FUEL	\$487	\$797	–	\$0	\$0	\$0
214-100-5-20-5950 - HOSPITALITY EVENT SUPPLIES	–	\$5,443	–	\$0	\$0	\$0
214-100-5-20-5960 - JANITORIAL SUPPLIES	–	\$1,138	–	\$0	\$0	\$0
214-100-5-20-5970 - MISCELLANEOUS SUPPLIES	\$8,859	\$158	–	\$0	\$0	\$0
214-100-5-20-6100 - BUILDING MAINTENANCE	\$579	\$3,824	–	\$0	\$0	\$0
214-100-5-20-6130 - GROUNDS MAINTENANCE	\$68	\$194	–	\$0	\$0	\$0
214-100-5-20-6140 - MISCELLANEOUS REPAIR & MAINT	\$3,231	\$1,121	–	\$0	\$0	\$0
214-100-5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	–	\$42	–	\$0	\$0	\$0
214-100-5-20-6520 - LEASES - SOFTWARE (SAAS)	\$432	\$59	–	\$0	\$0	\$0
214-100-5-20-6530 - RENTAL - EQUIPMENT	–	\$5,522	–	\$0	\$0	\$0
214-199-5-20-8016 - INVESTMENT FEES - DISTRIBUTED	–	–	\$112	–	–	–
214-301-5-20-5270 - ALARM MONITORING	\$236	–	–	\$0	\$0	\$0
214-301-5-20-5830 - OTHER CONTRACTED SERVICES	\$822	–	–	\$0	\$0	\$0
214-301-5-20-6140 - MISCELLANEOUS REPAIR & MAINT	\$163	\$95	–	\$0	\$0	\$0
214-303-5-20-5260 - ADVERTISING/MARKETING	\$207	–	–	\$0	\$0	\$0
214-303-5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$1,038	–	–	\$0	\$0	\$0
214-303-5-20-5830 - OTHER CONTRACTED SERVICES	\$22,570	\$2,250	–	\$0	\$0	\$0
214-303-5-20-5950 - HOSPITALITY EVENT SUPPLIES	\$333	–	–	–	–	–
214-303-5-20-6530 - RENTAL - EQUIPMENT	\$1,450	–	–	\$0	\$0	\$0
214-304-5-20-5250 - OFFICE SUPPLIES	\$124	\$63	\$516	\$900	\$900	\$900
214-304-5-20-5260 - ADVERTISING/MARKETING	\$3,655	\$2,844	\$12,552	\$11,100	\$12,000	\$12,000

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
214-304-5-20-5270 - ALARM MONITORING	–	\$322	\$736	\$800	\$800	\$800
214-304-5-20-5280 - BANKING & MERCHANT FEES	–	\$62	\$1,066	\$100	\$1,100	\$1,100
214-304-5-20-5310 - DUES & MEMBERSHIPS	–	–	\$2,060	\$2,000	\$2,100	\$2,100
214-304-5-20-5320 - FEES - OTHER	–	\$100	\$16	\$100	\$100	\$100
214-304-5-20-5330 - FEES - PERMITS/LICENSES	–	\$85	–	\$200	\$200	\$200
214-304-5-20-5370 - INSURANCE - LIABILITY	–	\$1,073	\$968	\$1,146	\$1,080	\$1,080
214-304-5-20-5380 - INSURANCE-PROPERTY	–	\$26,747	\$33,144	\$41,537	\$34,602	\$34,602
214-304-5-20-5390 - INSURANCE - VEHICLE	–	\$182	\$187	\$207	\$726	\$726
214-304-5-20-5420 - MISCELLANEOUS EXPENSES	\$11,678	\$7,904	\$8,795	\$12,700	\$10,000	\$10,000
214-304-5-20-5430 - POSTAGE/SHIPPING	–	\$68	\$32	\$50	\$75	\$75
214-304-5-20-5480 - REFUNDS	–	\$300	\$512	\$0	\$0	\$0
214-304-5-20-5500 - TELEPHONE & INTERNET	–	\$1,223	\$2,722	\$4,000	\$3,650	\$3,650
214-304-5-20-5510 - TRAINING & DEVELOPMENT	–	\$325	\$989	\$350	\$700	\$700
214-304-5-20-5560 - UTILITIES - ELECTRICITY	–	\$2,892	\$10,111	\$8,500	\$12,500	\$12,500
214-304-5-20-5570 - UTILITIES - GAS	–	\$8,067	\$8,052	\$9,000	\$9,000	\$9,000
214-304-5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	–	\$984	\$2,105	\$3,700	\$3,700	\$3,700
214-304-5-20-5590 - UTILITIES - WATER/SEWER	–	\$1,654	\$3,633	\$3,500	\$5,000	\$5,000
214-304-5-20-5600 - UNIFORMS CLOTHING EXPENSE	–	–	\$1,982	–	\$4,000	\$4,000
214-304-5-20-5610 - GARBAGE/WASTE DISPOSAL	–	\$1,342	\$4,520	\$4,100	\$5,000	\$5,000
214-304-5-20-5760 - CONTRACT EMPLOYEES	–	\$910	–	–	–	–
214-304-5-20-5790 - JANITORIAL SERVICES	\$4,300	–	–	\$0	\$0	\$0
214-304-5-20-5830 - OTHER CONTRACTED SERVICES	\$33,020	\$52,805	\$47,579	\$70,250	\$60,000	\$60,000
214-304-5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	–	–	\$1,660	\$0	\$0	\$0
214-304-5-20-5930 - EQUIPMENT < \$5K	–	\$5,268	\$3,765	\$6,500	\$6,500	\$6,500
214-304-5-20-5940 - FUEL	–	–	\$289	\$600	\$600	\$600
214-304-5-20-5950 - HOSPITALITY EVENT SUPPLIES	–	\$1,782	\$4,782	\$3,900	\$5,000	\$5,000
214-304-5-20-5960 - JANITORIAL SUPPLIES	–	–	\$904	–	–	–
214-304-5-20-6050 - SMALL TOOLS & EQUIPMENT < \$5K	–	\$580	\$2,389	–	–	–
214-304-5-20-6100 - BUILDING MAINTENANCE	–	\$2,403	\$1,329	\$500	\$2,500	\$2,500
214-304-5-20-6130 - GROUNDS MAINTENANCE	–	\$524	\$2,506	\$500	\$2,500	\$2,500
214-304-5-20-6140 - MISCELLANEOUS REPAIR & MAINT	–	\$5,286	\$3,130	\$0	\$0	\$0
214-304-5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	–	\$291	\$11	\$2,000	\$2,000	\$2,000
214-304-5-20-6520 - LEASES - SOFTWARE (SAAS)	\$500	\$1,752	\$1,525	\$1,242	\$1,247	\$1,247
214-304-5-20-6530 - RENTAL - EQUIPMENT	\$3,250	\$9,784	\$4,990	\$150	\$5,000	\$5,000
MATERIALS & SERVICES TOTAL	\$151,581	\$184,968	\$169,737	\$189,632	\$192,580	\$192,580
PERSONNEL SERVICES						
214-304-5-10-1400 - WAGES & SALARIES	\$20,924	\$32,383	\$27,486	\$27,568	\$28,617	\$28,617
214-304-5-10-1430 - FRINGE BENEFITS	-\$10	–	–	\$0	\$315	\$315
214-304-5-10-1450 - TAXES	\$1,764	\$2,477	\$2,103	\$2,220	\$2,330	\$2,330
214-304-5-10-1460 - UNEMPLOYMENT INS	\$308	\$545	\$529	\$331	\$348	\$348
214-304-5-10-1470 - WORKERS COMP INS	\$27	\$45	\$35	\$31	\$32	\$32

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
214-304-5-10-1480 - RETIREMENT-DB	\$36	–	–	\$0	\$0	\$0
PERSONNEL SERVICES TOTAL	\$23,049	\$35,450	\$30,153	\$30,150	\$31,642	\$31,642
CAPITAL OUTLAY						
214-304-5-40-9020 - BUILDING IMPROVEMENTS	–	\$26,125	\$1,392	–	–	–
214-304-5-40-9060 - EQUIPMENT & FURNISHINGS > \$5K	–	–	–	–	\$40,000	\$40,000
CAPITAL OUTLAY TOTAL	–	\$26,125	\$1,392	\$0	\$40,000	\$40,000
SPECIAL PAYMENTS						
214-304-5-50-7010 - PASS THRU PAYMENTS - STATE	–	–	\$308	–	–	–
214-304-5-50-7020 - PASS THRU PAYMENTS - OTHER	–	\$90	\$100	\$0	\$0	\$0
SPECIAL PAYMENTS TOTAL	–	\$90	\$408	\$0	\$0	\$0
INTERFUND TRANSFERS						
214-100-5-50-8226 - XFR TO FAIR ROOF RESERVE	\$2,000	–	–	\$0	\$0	\$0
214-100-5-50-8236 - XFR TO FAIR IMPROVEMENT FUND	\$5,000	–	–	\$0	\$0	\$0
INTERFUND TRANSFERS TOTAL	\$7,000	–	–	\$0	\$0	\$0
OPERATING CONTINGENCY						
214-100-5-50-9999 - OPERATING CONTINGENCY	–	–	–	\$18,252	\$30,000	\$30,000
OPERATING CONTINGENCY TOTAL	–	–	–	\$18,252	\$30,000	\$30,000
RESERVE FOR FUTURE EXPENDITURES						
214-100-5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	–	–	–	–	\$52,750	\$52,750
RESERVE FOR FUTURE EXPENDITURES TOTAL	–	–	–	–	\$52,750	\$52,750
UNAPPROPRIATED ENDING FUND BALANCE						
214-100-5-90-9001 - UNAPPROPRIATED ENDING BAL	–	–	–	\$40,000	\$65,745	\$65,745
UNAPPROPRIATED ENDING FUND BALANCE TOTAL	–	–	–	\$40,000	\$65,745	\$65,745
EXPENSES TOTAL	\$181,630	\$246,633	\$201,689	\$278,034	\$412,717	\$412,717
Revenues Less Expenses	\$226,503	\$201,607	\$350,879	\$0	\$0	\$0

215-Information Technology Capital Reserve Fund

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
Revenues						
BEGINNING FUND BALANCE						
215-100-3-01-0101 - BEG FUND BALANCE	\$87,215	\$110,439	\$253,529	\$0	\$0	\$0
215-100-3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	\$248,000	\$900,000	\$900,000
BEGINNING FUND BALANCE TOTAL	\$87,215	\$110,439	\$253,529	\$248,000	\$900,000	\$900,000
FEDERAL, STATE, & LOCAL						
215-125-3-30-4000 - FEDERAL GRANTS	-	-	-	\$29,690	\$0	\$0
FEDERAL, STATE, & LOCAL TOTAL	-	-	-	\$29,690	\$0	\$0
OTHER REVENUE SOURCES						
215-100-3-65-0100 - INTEREST INCOME	\$3,224	\$6,359	\$9,341	\$1,500	\$16,500	\$16,500
215-100-3-65-0110 - INVESTMENT INCOME	-	\$4,876	\$15,696	-	-	-
OTHER REVENUE SOURCES TOTAL	\$3,224	\$11,234	\$25,037	\$1,500	\$16,500	\$16,500
INTERFUND TRANSFERS						
215-125-3-90-9101 - XFR FR GENERAL FUND	\$20,000	-	-	\$0	\$0	\$0
215-125-3-90-9217 - XFR FR PROGRAMMING RESERVE	-	\$140,484	-	\$0	\$0	\$0
215-199-3-90-9101 - XFR FR GENERAL FUND	-	-	\$108,947	\$108,947	\$0	\$0
215-199-3-90-9500 - XFR FR ECHO WINDS FEES FUND	-	-	\$150,000	\$150,000	\$253,500	\$253,500
215-199-3-90-9540 - XFR FR RESILIENCY FUND	-	-	\$731,052	\$731,053	\$0	\$0
INTERFUND TRANSFERS TOTAL	\$20,000	\$140,484	\$989,999	\$990,000	\$253,500	\$253,500
REVENUES TOTAL	\$110,439	\$262,158	\$1,268,565	\$1,269,190	\$1,170,000	\$1,170,000
Expenses						
MATERIALS & SERVICES						
215-125-5-20-5740 - CONSULTING SERVICES	-	-	\$46,968	\$769,500	\$50,000	\$50,000
215-125-5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	-	-	-	\$50,000	\$0	\$0
215-125-5-20-6520 - LEASES - SOFTWARE (SAAS)	-	-	\$252,826	\$0	\$0	\$0
215-125-5-20-6540 - RENTAL - VENUE	-	-	\$303	-	-	-
215-199-5-20-8016 - INVESTMENT FEES - DISTRIBUTED	-	-	\$351	-	-	-
MATERIALS & SERVICES TOTAL	-	-	\$300,449	\$819,500	\$50,000	\$50,000
CAPITAL OUTLAY						
215-125-5-40-9030 - IT HARDWARE > \$5K	-	\$8,629	\$20,733	\$49,690	\$200,000	\$200,000
215-125-5-40-9145 - CAPITAL-SBITA	-	-	-	-	\$770,000	\$770,000
CAPITAL OUTLAY TOTAL	-	\$8,629	\$20,733	\$49,690	\$970,000	\$970,000
RESERVE FOR FUTURE EXPENDITURES						
215-100-5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	-	-	-	\$400,000	\$150,000	\$150,000
RESERVE FOR FUTURE EXPENDITURES TOTAL	-	-	-	\$400,000	\$150,000	\$150,000
UNAPPROPRIATED ENDING FUND BALANCE						
EXPENSES TOTAL	-	\$8,629	\$321,182	\$1,269,190	\$1,170,000	\$1,170,000
Revenues Less Expenses	\$110,439	\$253,529	\$947,383	\$0	\$0	\$0

216-Morrow County Public Transit Fund

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
Revenues						
BEGINNING FUND BALANCE						
216-100-3-01-0101 - BEG FUND BALANCE	\$667,020	\$367,659	\$428,789	\$0	\$0	\$0
216-100-3-01-0102 - BEG FUND BALANCE-BUD	—	—	—	\$400,000	\$540,000	\$540,000
BEGINNING FUND BALANCE TOTAL	\$667,020	\$367,659	\$428,789	\$400,000	\$540,000	\$540,000
FEDERAL, STATE, & LOCAL						
216-320-3-30-4000 - FEDERAL GRANTS	—	\$144,297	\$66,266	\$412,000	\$328,449	\$328,449
216-320-3-30-4010 - STATE GRANTS	\$423,564	\$534,208	\$495,423	\$1,032,000	\$761,000	\$761,000
FEDERAL, STATE, & LOCAL TOTAL	\$423,564	\$678,505	\$561,689	\$1,444,000	\$1,089,449	\$1,089,449
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS						
216-320-3-40-5065 - PUBLIC TRANSIT RECEIPTS	\$33,560	\$9,308	\$340	\$13,200	\$0	\$0
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS TOTAL	\$33,560	\$9,308	\$340	\$13,200	\$0	\$0
OTHER REVENUE SOURCES						
216-100-3-65-0100 - INTEREST INCOME	\$20,343	\$13,451	\$4,840	\$3,500	\$5,000	\$5,000
216-100-3-65-0110 - INVESTMENT INCOME	—	\$9,213	\$5,079	—	—	—
216-320-3-60-1020 - INSURANCE PROCEEDS	—	\$578	\$1,945	\$0	\$0	\$0
216-320-3-80-7075 - REIMBURSEMENTS	\$113	\$734	\$2,349	\$150	\$150	\$150
OTHER REVENUE SOURCES TOTAL	\$20,456	\$23,975	\$14,213	\$3,650	\$5,150	\$5,150
INTERFUND TRANSFERS						
216-199-3-90-9225 - XFR FR STF VEHICLE RESERVE FUND	—	—	—	—	\$107,000	\$107,000
216-320-3-90-9504 - XFR FR 5310	—	\$95,726	—	\$0	\$0	\$0
INTERFUND TRANSFERS TOTAL	—	\$95,726	—	\$0	\$107,000	\$107,000
REVENUES TOTAL	\$1,144,600	\$1,175,174	\$1,005,032	\$1,860,850	\$1,741,599	\$1,741,599
Expenses						
MATERIALS & SERVICES						
216-199-5-20-8016 - INVESTMENT FEES - DISTRIBUTED	—	—	\$114	—	—	—
216-320-5-20-5250 - OFFICE SUPPLIES	\$736	\$1,035	\$952	\$750	\$750	\$750
216-320-5-20-5260 - ADVERTISING/MARKETING	\$1,434	\$12,889	\$5,739	\$10,000	\$15,000	\$15,000
216-320-5-20-5280 - BANKING & MERCHANT FEES	—	\$342	\$346	\$100	\$100	\$100
216-320-5-20-5310 - DUES & MEMBERSHIPS	\$1,798	—	—	\$1,950	\$1,950	\$1,950
216-320-5-20-5320 - FEES - OTHER	—	\$98	\$7	\$100	\$100	\$100
216-320-5-20-5330 - FEES - PERMITS/LICENSES	—	—	\$206	—	—	—
216-320-5-20-5370 - INSURANCE - LIABILITY	—	\$5,815	\$5,559	\$5,257	\$6,437	\$6,437
216-320-5-20-5380 - INSURANCE-PROPERTY	—	\$421	\$206	\$651	\$1,363	\$1,363
216-320-5-20-5390 - INSURANCE - VEHICLE	—	\$30,198	\$32,470	\$33,871	\$31,961	\$31,961
216-320-5-20-5410 - LEGAL NOTICES	\$1,073	\$46	\$221	\$500	\$750	\$750
216-320-5-20-5420 - MISCELLANEOUS EXPENSES	\$2,447	\$36	\$56	\$500	\$500	\$500
216-320-5-20-5430 - POSTAGE/SHIPPING	—	\$15	\$100	—	—	—
216-320-5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	\$35	\$363	—	\$170	\$0	\$0
216-320-5-20-5500 - TELEPHONE & INTERNET	\$7,700	\$10,687	\$6,986	\$10,000	\$7,000	\$7,000
216-320-5-20-5510 - TRAINING & DEVELOPMENT	—	\$250	\$1,372	\$1,800	\$1,800	\$1,800

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
216-320-5-20-5520 - TRANSPORTATION - MILEAGE	\$283	\$174	\$154	\$500	\$500	\$500
216-320-5-20-5560 - UTILITIES - ELECTRICTY	\$830	\$992	\$877	\$1,000	\$1,000	\$1,000
216-320-5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$248	\$509	\$1,045	\$4,000	\$2,000	\$2,000
216-320-5-20-5590 - UTILITIES - WATER/SEWER	\$146	\$367	\$369	\$425	\$425	\$425
216-320-5-20-5610 - GARBAGE/WASTE DISPOSAL	–	–	\$46	–	–	–
216-320-5-20-5730 - AUDIT & FINANCIAL SERVICES	–	\$3,000	–	–	–	–
216-320-5-20-5800 - LAB SERVICES	\$335	\$615	\$760	\$0	\$0	\$0
216-320-5-20-5820 - MARKETING SERVICES	–	\$17	–	\$0	\$0	\$0
216-320-5-20-5830 - OTHER CONTRACTED SERVICES	\$90,021	–	–	\$2,000	\$0	\$0
216-320-5-20-5840 - EMPLOYMENT SCREENING	\$546	\$550	\$487	\$1,850	\$2,195	\$2,195
216-320-5-20-5860 - SOFTWARE MAINTENACE	–	\$995	\$8,640	\$8,640	\$8,640	\$8,640
216-320-5-20-5870 - TRANSPORTATION SERVICES	\$12,375	\$10,125	–	\$18,500	\$0	\$0
216-320-5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	\$29	\$539	\$86	\$500	\$500	\$500
216-320-5-20-5940 - FUEL	\$32,962	\$55,916	\$61,152	\$118,000	\$63,000	\$63,000
216-320-5-20-5950 - HOSPITALITY EVENT SUPPLIES	\$55	–	–	–	–	–
216-320-5-20-5960 - JANITORIAL SUPPLIES	\$18	\$763	\$32	\$300	\$300	\$300
216-320-5-20-5970 - MISCELLANEOUS SUPPLIES	\$40	\$298	–	\$0	\$0	\$0
216-320-5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	–	\$179	\$709	–	–	–
216-320-5-20-6010 - PROGRAM MATERIALS & SUPPLIES	\$307	–	–	\$1,000	\$1,000	\$1,000
216-320-5-20-6030 - SAFETY EQUIPMENT & SUPPLIES	–	\$405	\$466	–	–	–
216-320-5-20-6050 - SMALL TOOLS & EQUIPMENT < \$5K	\$25	\$10	\$60	\$0	\$0	\$0
216-320-5-20-6060 - SOFTWARE (OWNED) < \$5K	–	\$19,218	–	\$0	\$1	\$1
216-320-5-20-6100 - BUILDING MAINTENANCE	\$51	–	–	–	–	–
216-320-5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	\$5,835	\$24,198	\$19,035	\$35,000	\$25,000	\$25,000
216-320-5-20-6520 - LEASES - SOFTWARE (SAAS)	\$1,700	\$2,482	\$16,720	\$18,337	\$13,100	\$13,100
216-320-5-20-6560 - LEASES - STORAGE FACILITIES	\$1,350	\$2,250	\$1,800	\$1,800	\$1,800	\$1,800
MATERIALS & SERVICES TOTAL	\$162,378	\$185,796	\$166,770	\$277,501	\$187,172	\$187,172
PERSONNEL SERVICES						
216-320-5-10-1400 - WAGES & SALARIES	\$165,190	\$414,362	\$397,934	\$729,471	\$490,966	\$490,966
216-320-5-10-1420 - OVERTIME	–	–	\$7,207	\$0	\$15,537	\$15,537
216-320-5-10-1430 - FRINGE BENEFITS	\$17,208	\$80,708	\$115,743	\$166,940	\$130,916	\$130,916
216-320-5-10-1440 - PERS	–	–	–	\$0	\$38,164	\$38,164
216-320-5-10-1450 - TAXES	\$13,283	\$30,762	\$29,913	\$59,071	\$41,078	\$41,078
216-320-5-10-1460 - UNEMPLOYMENT INS	\$2,587	\$6,538	\$7,142	\$8,121	\$5,268	\$5,268
216-320-5-10-1470 - WORKERS COMP INS	\$8,365	\$7,235	\$7,512	\$24,838	\$14,655	\$14,655
216-320-5-10-1480 - RETIREMENT-DB	\$281	\$13,278	\$32,041	\$35,836	\$40,863	\$40,863
216-320-5-10-1490 - RETIREMENT-DC	\$2,353	\$7,311	\$7,138	\$35,346	\$0	\$0
PERSONNEL SERVICES TOTAL	\$209,267	\$560,194	\$604,629	\$1,059,623	\$777,447	\$777,447
CAPITAL OUTLAY						
216-320-5-40-9030 - IT HARDWARE > \$5K	–	–	\$12,288	\$25,000	–	–
216-320-5-40-9070 - HEAVY EQUIPMENT > \$5K	\$1,294	–	–	\$0	\$0	\$0

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
216-320-5-40-9120 - VEHICLES	–	\$395	–	\$0	\$140,147	\$140,147
CAPITAL OUTLAY TOTAL	\$1,294	\$395	\$12,288	\$25,000	\$140,147	\$140,147
INTERFUND TRANSFERS						
216-320-5-50-8101 - XFR TO GENERAL FUND	\$20,000	–	–	\$0	\$0	\$0
216-320-5-50-8225 - XFR TO STF VEHICLE RESERVE FUND	\$329,656	–	–	\$0	\$0	\$0
216-320-5-50-8504 - XFR TO 5310	\$54,346	–	–	\$0	\$0	\$0
INTERFUND TRANSFERS TOTAL	\$404,002	–	–	\$0	\$0	\$0
OPERATING CONTINGENCY						
216-100-5-50-9999 - OPERATING CONTINGENCY	–	–	–	–	\$636,833	\$636,833
216-320-5-50-9999 - OPERATING CONTINGENCY	–	–	–	\$77,942	\$0	\$0
OPERATING CONTINGENCY TOTAL	–	–	–	\$77,942	\$636,833	\$636,833
RESERVE FOR FUTURE EXPENDITURES						
216-100-5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	–	–	–	\$420,784	\$0	\$0
RESERVE FOR FUTURE EXPENDITURES TOTAL	–	–	–	\$420,784	\$0	\$0
UNAPPROPRIATED ENDING FUND BALANCE						
EXPENSES TOTAL	\$776,941	\$746,384	\$783,687	\$1,860,850	\$1,741,599	\$1,741,599
Revenues Less Expenses	\$367,659	\$428,789	\$221,345	\$0	\$0	\$0

Line Item Detail: Other Funds

FY2026 Budget

217-Programming Reserve Fund (Inactive)

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
Revenues						
BEGINNING FUND BALANCE						
217-100-3-01-0101 - BEG FUND BALANCE	-\$1,613	\$140,484	\$23	\$0	\$0	\$0
BEGINNING FUND BALANCE TOTAL	-\$1,613	\$140,484	\$23	\$0	\$0	\$0
OTHER REVENUE SOURCES						
217-100-3-65-0100 - INTEREST INCOME	\$2,647	\$0	–	\$0	\$0	\$0
217-100-3-65-0110 - INVESTMENT INCOME	–	\$23	\$0	–	–	–
OTHER REVENUE SOURCES TOTAL	\$2,647	\$23	\$0	\$0	\$0	\$0
INTERFUND TRANSFERS						
217-125-3-90-9101 - XFR FR GENERAL FUND	\$187,000	–	–	\$0	\$0	\$0
INTERFUND TRANSFERS TOTAL	\$187,000	–	–	\$0	\$0	\$0
REVENUES TOTAL	\$188,034	\$140,508	\$23	\$0	\$0	\$0
Expenses						
MATERIALS & SERVICES						
CAPITAL OUTLAY						
217-125-5-40-9030 - IT HARDWARE > \$5K	\$47,550	–	–	\$0	–	–
CAPITAL OUTLAY TOTAL	\$47,550	–	–	\$0	–	–
INTERFUND TRANSFERS						
217-125-5-50-8215 - XFR TO COMPUTER EQUIP RESERVE	–	\$140,484	–	\$0	\$0	\$0
INTERFUND TRANSFERS TOTAL	–	\$140,484	–	\$0	\$0	\$0
EXPENSES TOTAL	\$47,550	\$140,484	\$0	\$0	\$0	\$0
Revenues Less Expenses	\$140,484	\$23	\$23	\$0	\$0	\$0

218-Alcohol Enforcement Fund

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
Revenues						
BEGINNING FUND BALANCE						
218-100-3-01-0101 - BEG FUND BALANCE	\$20,533	\$19,979	\$19,821	\$0	\$0	\$0
218-100-3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	\$19,000	\$19,900	\$19,900
BEGINNING FUND BALANCE TOTAL	\$20,533	\$19,979	\$19,821	\$19,000	\$19,900	\$19,900
OTHER REVENUE SOURCES						
218-100-3-65-0100 - INTEREST INCOME	\$647	\$501	\$325	\$500	\$500	\$500
218-100-3-65-0110 - INVESTMENT INCOME	-	\$382	\$298	-	-	-
OTHER REVENUE SOURCES TOTAL	\$647	\$884	\$623	\$500	\$500	\$500
INTERFUND TRANSFERS						
218-199-3-90-9243 - XFR FR LIQUOR CONTROL FUND	-	-	-	-	\$1,000	\$1,000
INTERFUND TRANSFERS TOTAL	-	-	-	-	\$1,000	\$1,000
REVENUES TOTAL	\$21,180	\$20,862	\$20,444	\$19,500	\$21,400	\$21,400
Expenses						
MATERIALS & SERVICES						
218-111-5-20-5250 - OFFICE SUPPLIES	\$901	-	-	\$17,000	\$17,000	\$17,000
218-111-5-20-5420 - MISCELLANEOUS EXPENSES	-	-	-	-	\$1,000	\$1,000
218-111-5-20-5500 - TELEPHONE & INTERNET	\$300	\$1,042	\$504	\$1,500	\$1,500	\$1,500
218-111-5-20-5510 - TRAINING & DEVELOPMENT	-	-	-	\$1,000	\$1,900	\$1,900
218-199-5-20-8016 - INVESTMENT FEES - DISTRIBUTED	-	-	\$7	-	-	-
MATERIALS & SERVICES TOTAL	\$1,201	\$1,042	\$511	\$19,500	\$21,400	\$21,400
UNAPPROPRIATED ENDING FUND BALANCE						
EXPENSES TOTAL	\$1,201	\$1,042	\$511	\$19,500	\$21,400	\$21,400
Revenues Less Expenses	\$19,979	\$19,821	\$19,933	\$0	\$0	\$0

219-Economic Development Fund (Video Lottery)

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
Revenues						
BEGINNING FUND BALANCE						
219-100-3-01-0101 - BEG FUND BALANCE	\$40,632	\$72,262	\$64,163	\$0	\$0	\$0
219-100-3-01-0102 - BEG FUND BALANCE-BUD	—	—	—	\$14,000	\$22,000	\$22,000
BEGINNING FUND BALANCE TOTAL	\$40,632	\$72,262	\$64,163	\$14,000	\$22,000	\$22,000
FEDERAL, STATE, & LOCAL						
219-219-3-20-1060 - LOTTERY DOLLARS	\$152,078	\$128,057	\$96,700	\$128,000	\$128,000	\$128,000
FEDERAL, STATE, & LOCAL TOTAL	\$152,078	\$128,057	\$96,700	\$128,000	\$128,000	\$128,000
OTHER REVENUE SOURCES						
219-100-3-65-0100 - INTEREST INCOME	\$1,052	\$1,307	\$1,135	\$0	\$0	\$0
219-100-3-65-0110 - INVESTMENT INCOME	—	\$883	\$2,031	—	—	—
OTHER REVENUE SOURCES TOTAL	\$1,052	\$2,190	\$3,166	\$0	\$0	\$0
INTERFUND TRANSFERS						
219-199-3-90-9500 - XFR FR ECHO WINDS FEES FUND	—	—	\$240,300	\$240,300	\$0	\$0
INTERFUND TRANSFERS TOTAL	—	—	\$240,300	\$240,300	\$0	\$0
REVENUES TOTAL	\$193,762	\$202,509	\$404,329	\$382,300	\$150,000	\$150,000
Expenses						
MATERIALS & SERVICES						
219-116-5-20-5740 - CONSULTING SERVICES	—	\$37,346	\$31,676	\$47,300	\$0	\$0
219-119-5-20-5830 - OTHER CONTRACTED SERVICES	—	\$11,000	—	\$0	\$11,000	\$11,000
219-199-5-20-8016 - INVESTMENT FEES - DISTRIBUTED	—	—	\$45	—	—	—
219-219-5-20-5740 - CONSULTING SERVICES	—	—	—	—	\$46,000	\$46,000
219-219-5-20-5820 - MARKETING SERVICES	\$15,000	—	—	\$0	\$0	\$0
MATERIALS & SERVICES TOTAL	\$15,000	\$48,346	\$31,721	\$47,300	\$57,000	\$57,000
SPECIAL PAYMENTS						
219-116-5-50-7060 - GRANTS-LOCAL GOVT	—	—	\$15,000	\$15,000	\$0	\$0
219-116-5-50-7070 - GRANTS-BUSINESS	—	\$75,000	\$307,500	\$320,000	\$0	\$0
219-219-5-50-7060 - GRANTS-LOCAL GOVT	—	\$15,000	—	\$0	\$19,000	\$19,000
219-219-5-50-7070 - GRANTS-BUSINESS	\$25,000	—	—	\$0	\$74,000	\$74,000
SPECIAL PAYMENTS TOTAL	\$25,000	\$90,000	\$322,500	\$335,000	\$93,000	\$93,000
INTERFUND TRANSFERS						
219-100-5-50-8200 - XFR TO HERITAGE TRAIL FUND	\$28,000	—	—	\$0	\$0	\$0
219-219-5-50-8101 - XFR TO GENERAL FUND	\$11,000	—	—	\$0	\$0	\$0
219-219-5-50-8205 - XFR TO AIRPORT FUND	\$30,000	—	—	\$0	\$0	\$0
219-219-5-50-8230 - XFR TO RODEO FUND	\$12,500	—	—	\$0	\$0	\$0
INTERFUND TRANSFERS TOTAL	\$81,500	—	—	\$0	\$0	\$0
OPERATING CONTINGENCY						
EXPENSES TOTAL	\$121,500	\$138,346	\$354,221	\$382,300	\$150,000	\$150,000
Revenues Less Expenses	\$72,262	\$64,163	\$50,108	\$0	\$0	\$0

220-Victim Witness Assistance Fund

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
Revenues						
BEGINNING FUND BALANCE						
220-100-3-01-0101 - BEG FUND BALANCE	-\$10,648	\$19,041	\$38,534	\$0	\$0	\$0
220-100-3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	\$36,000	\$36,000	\$36,000
BEGINNING FUND BALANCE TOTAL	-\$10,648	\$19,041	\$38,534	\$36,000	\$36,000	\$36,000
FEDERAL, STATE, & LOCAL						
220-111-3-30-4000 - FEDERAL GRANTS	\$44,474	\$92,876	\$57,047	\$84,461	\$65,881	\$65,881
220-111-3-30-4010 - STATE GRANTS	\$97,066	\$21,880	\$13,128	\$29,996	\$29,996	\$29,996
FEDERAL, STATE, & LOCAL TOTAL	\$141,541	\$114,756	\$70,175	\$114,457	\$95,877	\$95,877
INTERFUND TRANSFERS						
220-111-3-90-9101 - XFR FR GENERAL FUND	-	\$20,629	-	\$0	\$0	\$0
220-199-3-90-9500 - XFR FR ECHO WINDS FEES FUND	-	-	\$29,750	\$29,750	\$59,512	\$59,512
INTERFUND TRANSFERS TOTAL	-	\$20,629	\$29,750	\$29,750	\$59,512	\$59,512
REVENUES TOTAL	\$130,892	\$154,426	\$138,459	\$180,207	\$191,389	\$191,389
Expenses						
MATERIALS & SERVICES						
220-111-5-20-5260 - ADVERTISING/MARKETING	-	\$220	\$41	\$0	\$500	\$500
220-111-5-20-5370 - INSURANCE - LIABILITY	-	\$311	\$342	\$328	\$0	\$0
220-111-5-20-5390 - INSURANCE - VEHICLE	-	\$537	-	\$603	\$604	\$604
220-111-5-20-5420 - MISCELLANEOUS EXPENSES	-	\$3,834	-	\$0	\$0	\$0
220-111-5-20-5500 - TELEPHONE & INTERNET	\$385	\$380	\$397	\$500	\$600	\$600
220-111-5-20-5510 - TRAINING & DEVELOPMENT	\$482	\$122	\$125	\$2,250	\$1,000	\$1,000
220-111-5-20-5560 - UTILITIES - ELECTRICTY	\$359	-	-	-	-	-
220-111-5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$43	\$399	\$379	\$0	\$500	\$500
220-111-5-20-5780 - INTERPRETER SERVICES	\$3,077	\$475	\$450	\$2,000	\$2,000	\$2,000
220-111-5-20-5830 - OTHER CONTRACTED SERVICES	\$4,863	-	-	\$0	\$0	\$0
220-111-5-20-5940 - FUEL	\$0	\$41	\$84	\$0	\$100	\$100
220-111-5-20-5970 - MISCELLANEOUS SUPPLIES	-	\$316	\$2	\$6,000	\$5,500	\$5,500
220-111-5-20-6005 - PROGRAM-CLIENT SUPPORT	-	\$936	\$6,382	-	-	-
220-111-5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	\$500	\$0	-	\$0	\$2,000	\$2,000
220-111-5-20-6520 - LEASES - SOFTWARE (SAAS)	-	\$372	-	\$500	\$0	\$0
220-111-5-20-6545 - RENTAL - OTHER	\$2,565	\$0	-	\$0	\$0	\$0
MATERIALS & SERVICES TOTAL	\$12,274	\$7,942	\$8,202	\$12,181	\$12,804	\$12,804
PERSONNEL SERVICES						
220-111-5-10-1400 - WAGES & SALARIES	\$53,520	\$59,347	\$56,294	\$62,940	\$66,449	\$66,449
220-111-5-10-1430 - FRINGE BENEFITS	\$27,681	\$28,494	\$26,008	\$30,865	\$31,089	\$31,089
220-111-5-10-1450 - TAXES	\$3,947	\$4,364	\$4,146	\$5,106	\$5,375	\$5,375
220-111-5-10-1460 - UNEMPLOYMENT INS	\$757	\$939	\$998	\$611	\$611	\$611
220-111-5-10-1470 - WORKERS COMP INS	\$74	\$87	\$78	\$70	\$74	\$74
220-111-5-10-1480 - RETIREMENT-DB	\$13,600	\$14,718	\$27,746	\$31,583	\$36,987	\$36,987
PERSONNEL SERVICES TOTAL	\$99,577	\$107,950	\$115,269	\$131,175	\$140,585	\$140,585
OPERATING CONTINGENCY						

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
220-100-5-50-9999 - OPERATING CONTINGENCY	-	-	-	\$15,251	\$15,500	\$15,500
OPERATING CONTINGENCY TOTAL	-	-	-	\$15,251	\$15,500	\$15,500
UNAPPROPRIATED ENDING FUND BALANCE						
220-100-5-90-9001 - UNAPPROPRIATED ENDING BAL	-	-	-	\$21,600	\$22,500	\$22,500
UNAPPROPRIATED ENDING FUND BALANCE TOTAL	-	-	-	\$21,600	\$22,500	\$22,500
EXPENSES TOTAL	\$111,851	\$115,892	\$123,472	\$180,207	\$191,389	\$191,389
Revenues Less Expenses	\$19,041	\$38,534	\$14,987	\$0	\$0	\$0

222-Will Creek Wind Fees (Inactive)

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
Revenues						
BEGINNING FUND BALANCE						
222-100-3-01-0101 - BEG FUND BALANCE	\$46,273	\$1,188	\$68	\$0	\$0	\$0
BEGINNING FUND BALANCE TOTAL	\$46,273	\$1,188	\$68	\$0	\$0	\$0
TAXES						
222-100-3-20-1085 - PMT IN LIEU OF TAX-SIP AGREEMENTS	\$87,210	\$48,251	–	\$0	\$0	\$0
TAXES TOTAL	\$87,210	\$48,251	–	\$0	\$0	\$0
OTHER REVENUE SOURCES						
222-100-3-65-0100 - INTEREST INCOME	\$915	\$184	–	\$0	\$0	\$0
222-100-3-65-0110 - INVESTMENT INCOME	–	\$68	–	–	–	–
OTHER REVENUE SOURCES TOTAL	\$915	\$252	–	\$0	\$0	\$0
REVENUES TOTAL	\$134,398	\$49,691	\$68	\$0	\$0	\$0
Expenses						
SPECIAL PAYMENTS						
222-100-5-50-7030 - PASS THRU PAYMENTS -LOCAL GOVT	\$85,580	\$35,582	–	\$0	\$0	\$0
SPECIAL PAYMENTS TOTAL	\$85,580	\$35,582	–	\$0	\$0	\$0
INTERFUND TRANSFERS						
222-100-5-50-8101 - XFR TO GENERAL FUND	–	\$14,041	–	\$0	\$0	\$0
222-100-5-50-8227 - XFR TO CAPITAL IMPROVEMENT PROJ	\$47,630	–	–	\$0	\$0	\$0
INTERFUND TRANSFERS TOTAL	\$47,630	\$14,041	–	\$0	\$0	\$0
EXPENSES TOTAL	\$133,210	\$49,623	–	\$0	\$0	\$0
Revenues Less Expenses	\$1,188	\$68	\$68	\$0	\$0	\$0

223-CAMI Grant Fund

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
Revenues						
BEGINNING FUND BALANCE						
223-100-3-01-0101 - BEG FUND BALANCE	\$36,242	\$29,608	\$31,278	\$0	\$0	\$0
223-100-3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	\$9,088	\$0	\$0
BEGINNING FUND BALANCE TOTAL	\$36,242	\$29,608	\$31,278	\$9,088	\$0	\$0
FEDERAL, STATE, & LOCAL						
223-111-3-30-4010 - STATE GRANTS	\$22,990	\$30,104	\$40,138	\$41,008	\$41,008	\$41,008
FEDERAL, STATE, & LOCAL TOTAL	\$22,990	\$30,104	\$40,138	\$41,008	\$41,008	\$41,008
OTHER REVENUE SOURCES						
223-100-3-65-0100 - INTEREST INCOME	\$1,094	\$542	\$499	\$250	\$250	\$250
OTHER REVENUE SOURCES TOTAL	\$1,094	\$542	\$499	\$250	\$250	\$250
REVENUES TOTAL	\$60,326	\$60,254	\$71,915	\$50,346	\$41,258	\$41,258
Expenses						
MATERIALS & SERVICES						
223-111-5-20-5420 - MISCELLANEOUS EXPENSES	-	\$150	-	\$8,164	\$10,298	\$10,298
223-111-5-20-5510 - TRAINING & DEVELOPMENT	\$6,133	\$3,108	\$5,725	\$19,973	\$5,250	\$5,250
223-111-5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$6,780	\$3,966	\$39	\$0	\$3,000	\$3,000
223-111-5-20-5850 - INVESTIGATION SERVICES	\$17,709	\$20,709	\$21,709	\$21,209	\$21,710	\$21,710
223-111-5-20-5940 - FUEL	\$96	\$540	\$193	\$1,000	\$1,000	\$1,000
223-111-5-20-6530 - RENTAL - EQUIPMENT	-	\$502	-	\$0	\$0	\$0
MATERIALS & SERVICES TOTAL	\$30,718	\$28,975	\$27,665	\$50,346	\$41,258	\$41,258
EXPENSES TOTAL	\$30,718	\$28,975	\$27,665	\$50,346	\$41,258	\$41,258
Revenues Less Expenses	\$29,608	\$31,278	\$44,250	\$0	\$0	\$0

224-Weed Equipment Capital Reserve Fund

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
Revenues						
BEGINNING FUND BALANCE						
224-100-3-01-0101 - BEG FUND BALANCE	\$25,943	\$31,884	-\$12,231	\$0	\$0	\$0
224-100-3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	\$0	\$2,000	\$2,000
BEGINNING FUND BALANCE TOTAL	\$25,943	\$31,884	-\$12,231	\$0	\$2,000	\$2,000
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS						
224-128-3-40-5054 - OTHER CONTRACT SERVICES	-	-	\$18,598	\$52,300	\$16,500	\$16,500
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS TOTAL	-	-	\$18,598	\$52,300	\$16,500	\$16,500
OTHER REVENUE SOURCES						
224-100-3-65-0100 - INTEREST INCOME	\$941	\$356	\$2	\$0	\$0	\$0
224-100-3-65-0110 - INVESTMENT INCOME	-	\$1,519	-\$80	-	-	-
224-100-3-80-7045 - REFUNDS	-	\$41	-	\$0	\$0	\$0
OTHER REVENUE SOURCES TOTAL	\$941	\$1,916	-\$78	\$0	\$0	\$0
INTERFUND TRANSFERS						
224-100-3-90-9101 - XFR FR GENERAL FUND	\$5,000	-	-	\$0	\$0	\$0
224-128-3-90-9210 - XFR FR FINLEY BUTTES LICENSE FEE	-	\$163,735	-	\$0	\$0	\$0
224-199-3-90-9500 - XFR FR ECHO WINDS FEES FUND	-	-	-	-	\$39,800	\$39,800
INTERFUND TRANSFERS TOTAL	\$5,000	\$163,735	-	\$0	\$39,800	\$39,800
REVENUES TOTAL	\$31,884	\$197,535	\$6,290	\$52,300	\$58,300	\$58,300
Expenses						
MATERIALS & SERVICES						
224-199-5-20-8016 - INVESTMENT FEES - DISTRIBUTED	-	-	-\$2	-	-	-
MATERIALS & SERVICES TOTAL	-	-	-\$2	-	-	-
CAPITAL OUTLAY						
224-128-5-40-9120 - VEHICLES	-	\$209,766	-	\$0	\$0	\$0
CAPITAL OUTLAY TOTAL	-	\$209,766	-	\$0	\$0	\$0
RESERVE FOR FUTURE EXPENDITURES						
224-100-5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	-	-	-	\$52,300	\$58,300	\$58,300
RESERVE FOR FUTURE EXPENDITURES TOTAL	-	-	-	\$52,300	\$58,300	\$58,300
EXPENSES TOTAL	-	\$209,766	-\$2	\$52,300	\$58,300	\$58,300
Revenues Less Expenses	\$31,884	-\$12,231	\$6,291	\$0	\$0	\$0

225-STF Vehicle Reserve Fund

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
Revenues						
BEGINNING FUND BALANCE						
225-100-3-01-0101 - BEG FUND BALANCE	\$117,705	\$96,473	\$102,345	\$0	\$0	\$0
225-100-3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	\$100,000	\$107,000	\$107,000
BEGINNING FUND BALANCE TOTAL	\$117,705	\$96,473	\$102,345	\$100,000	\$107,000	\$107,000
FEDERAL, STATE, & LOCAL						
225-320-3-30-4010 - STATE GRANTS	\$225,396	\$0	-	\$0	\$0	\$0
FEDERAL, STATE, & LOCAL TOTAL	\$225,396	\$0	-	\$0	\$0	\$0
OTHER REVENUE SOURCES						
225-100-3-65-0100 - INTEREST INCOME	\$5,181	\$3,960	\$1,707	\$2,000	\$0	\$0
225-100-3-65-0110 - INVESTMENT INCOME	-	\$1,912	\$1,578	-	-	-
OTHER REVENUE SOURCES TOTAL	\$5,181	\$5,872	\$3,284	\$2,000	\$0	\$0
INTERFUND TRANSFERS						
225-320-3-90-9216 - XFR FR SPEC TRANSPORTATION FUND	\$279,656	-	-	\$0	\$0	\$0
225-320-3-90-9504 - XFR FR 5310	\$53,838	-	-	\$0	\$0	\$0
INTERFUND TRANSFERS TOTAL	\$333,494	-	-	\$0	\$0	\$0
REVENUES TOTAL	\$681,776	\$102,345	\$105,629	\$102,000	\$107,000	\$107,000
Expenses						
MATERIALS & SERVICES						
225-199-5-20-8016 - INVESTMENT FEES - DISTRIBUTED	-	-	\$35	-	-	-
MATERIALS & SERVICES TOTAL	-	-	\$35	-	-	-
CAPITAL OUTLAY						
225-320-5-40-9070 - HEAVY EQUIPMENT > \$5K	\$3,576	-	-	\$0	\$0	\$0
225-320-5-40-9120 - VEHICLES	\$581,726	-	-	\$0	\$0	\$0
CAPITAL OUTLAY TOTAL	\$585,303	-	-	\$0	\$0	\$0
INTERFUND TRANSFERS						
225-199-5-50-8216 - XFR TO SPEC TRANSPORTATION FUND	-	-	-	-	\$107,000	\$107,000
INTERFUND TRANSFERS TOTAL	-	-	-	-	\$107,000	\$107,000
RESERVE FOR FUTURE EXPENDITURES						
225-100-5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	-	-	-	\$102,000	\$0	\$0
RESERVE FOR FUTURE EXPENDITURES TOTAL	-	-	-	\$102,000	\$0	\$0
EXPENSES TOTAL	\$585,303	-	\$35	\$102,000	\$107,000	\$107,000
Revenues Less Expenses	\$96,473	\$102,345	\$105,594	\$0	\$0	\$0

226-Fair Roof Reserve (Inactive)

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
Revenues						
BEGINNING FUND BALANCE						
226-100-3-01-0101 - BEG FUND BALANCE	\$27,070	\$29,994	\$31,353	\$0	\$0	\$0
226-100-3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	\$32,000	\$0	\$0
BEGINNING FUND BALANCE TOTAL	\$27,070	\$29,994	\$31,353	\$32,000	\$0	\$0
OTHER REVENUE SOURCES						
226-100-3-65-0100 - INTEREST INCOME	\$923	\$774	\$295	\$350	\$0	\$0
226-100-3-65-0110 - INVESTMENT INCOME	-	\$586	\$1	-	-	-
OTHER REVENUE SOURCES TOTAL	\$923	\$1,359	\$296	\$350	\$0	\$0
INTERFUND TRANSFERS						
226-100-3-90-9214 - XFR FR FAIR	\$2,000	-	-	\$0	\$0	\$0
INTERFUND TRANSFERS TOTAL	\$2,000	-	-	\$0	\$0	\$0
REVENUES TOTAL	\$29,994	\$31,353	\$31,648	\$32,350	\$0	\$0
Expenses						
MATERIALS & SERVICES						
CAPITAL OUTLAY						
INTERFUND TRANSFERS						
226-199-5-50-8236 - XFR TO FAIR IMPROVEMENT FUND	-	-	\$31,611	\$32,350	\$0	\$0
INTERFUND TRANSFERS TOTAL	-	-	\$31,611	\$32,350	\$0	\$0
EXPENSES TOTAL	-	-	\$31,611	\$32,350	\$0	\$0
Revenues Less Expenses	\$29,994	\$31,353	\$37	\$0	\$0	\$0

227-Capital Improvement Project Reserve

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
Revenues						
BEGINNING FUND BALANCE						
227-100-3-01-0101 - BEG FUND BALANCE	\$2,125,962	\$9,105,158	\$18,851,650	\$0	\$0	\$0
227-100-3-01-0102 - BEG FUND BALANCE-BUD	—	—	—	\$18,557,219	\$26,150,000	\$26,150,000
BEGINNING FUND BALANCE TOTAL	\$2,125,962	\$9,105,158	\$18,851,650	\$18,557,219	\$26,150,000	\$26,150,000
TAXES						
227-199-3-20-1085 - PMT IN LIEU OF TAX-SIP AGREEMENTS	—	\$5,000,000	—	—	—	—
TAXES TOTAL	—	\$5,000,000	—	\$0	\$0	\$0
FEDERAL, STATE, & LOCAL						
227-199-3-20-1070 - OTHER SHARED REVENUES	—	\$3,237,786	\$3,012,007	—	—	—
227-199-3-30-4010 - STATE GRANTS	—	—	—	\$1,896,012	\$1,800,000	\$1,800,000
FEDERAL, STATE, & LOCAL TOTAL	—	\$3,237,786	\$3,012,007	\$1,896,012	\$1,800,000	\$1,800,000
OTHER REVENUE SOURCES						
227-100-3-65-0100 - INTEREST INCOME	\$196,105	\$387,418	\$351,206	\$0	\$0	\$0
227-100-3-65-0110 - INVESTMENT INCOME	—	\$290,449	\$394,346	—	—	—
227-199-3-65-0100 - INTEREST INCOME	—	—	—	\$600,000	\$600,000	\$600,000
OTHER REVENUE SOURCES TOTAL	\$196,105	\$677,868	\$745,552	\$600,000	\$600,000	\$600,000
INTERFUND TRANSFERS						
227-100-3-90-9101 - XFR FR GENERAL FUND	\$2,408,388	—	—	\$0	\$0	\$0
227-100-3-90-9216 - XFR FR SPEC TRANSPORTATION FUND	\$50,000	—	—	—	—	—
227-100-3-90-9222 - XFR FR WILLOW CREEK WIND FEES	\$47,630	—	—	\$0	\$0	\$0
227-100-3-90-9241 - XFR FR BUILDING RESERVE FUND	\$500,000	—	—	\$0	\$0	\$0
227-100-3-90-9500 - XFR FR ECHO WINDS FEES FUND	\$53,785	—	—	\$0	\$0	\$0
227-100-3-90-9521 - XFR FR PGE	\$63,008	—	—	\$0	\$0	\$0
227-100-3-90-9523 - XFR FR WHEATRIDGE WIND FUND	\$930,000	\$340,309	—	\$0	\$0	\$0
227-100-3-90-9524 - XFR FR ORCHARD WIND	\$4,850	—	—	\$0	\$0	\$0
227-100-3-90-9540 - XFR FR RESILIENCY FUND	\$4,000,000	\$951,365	—	\$0	\$0	\$0
227-199-3-90-9101 - XFR FR GENERAL FUND	—	—	\$6,000,000	\$6,000,000	\$0	\$0
227-199-3-90-9500 - XFR FR ECHO WINDS FEES FUND	—	—	—	—	\$1,807,677	\$1,807,677
INTERFUND TRANSFERS TOTAL	\$8,057,661	\$1,291,674	\$6,000,000	\$6,000,000	\$1,807,677	\$1,807,677
REVENUES TOTAL	\$10,379,729	\$19,312,486	\$28,609,209	\$27,053,231	\$30,357,677	\$30,357,677
Expenses						
MATERIALS & SERVICES						
227-100-5-20-5720 - ARCHITECTUAL & ENGINEERING SER	—	—	\$17,828	—	—	—
227-199-5-20-5420 - MISCELLANEOUS EXPENSES	—	—	—	\$846,855	\$500,000	\$500,000
227-199-5-20-5830 - OTHER CONTRACTED SERVICES	—	—	—	\$240,000	\$100,000	\$100,000
227-199-5-20-8016 - INVESTMENT FEES - DISTRIBUTED	—	—	\$8,825	—	—	—
MATERIALS & SERVICES TOTAL	—	\$0	\$26,653	\$1,086,855	\$600,000	\$600,000
CAPITAL OUTLAY						
227-100-5-40-9050 - CONSTRUCTION	\$704,364	\$257,495	\$485,407	\$0	\$0	\$0
227-199-5-40-9050 - CONSTRUCTION	—	—	—	\$3,909,500	\$5,303,600	\$5,303,600

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
CAPITAL OUTLAY TOTAL	\$704,364	\$257,495	\$485,407	\$3,909,500	\$5,303,600	\$5,303,600
DEBT SERVICE						
227-100-5-40-9510 - DEBT SERVICE- PRINCIPAL	\$505,586	–	–	\$0	\$0	\$0
227-100-5-40-9520 - DEBT SERVICE- INTEREST	\$64,620	\$0	–	\$0	\$0	\$0
DEBT SERVICE TOTAL	\$570,207	\$0	–	\$0	\$0	\$0
INTERFUND TRANSFERS						
227-199-5-50-8202 - XFR TO ROAD FUND	–	–	\$2,000,000	\$2,000,000	\$0	\$0
227-199-5-50-8246 - XFR TO DEBT SERVICE FUND	–	\$203,341	–	\$0	\$0	\$0
INTERFUND TRANSFERS TOTAL	–	\$203,341	\$2,000,000	\$2,000,000	\$0	\$0
RESERVE FOR FUTURE EXPENDITURES						
227-100-5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	–	–	–	\$20,056,876	\$24,454,077	\$24,454,077
RESERVE FOR FUTURE EXPENDITURES TOTAL	–	–	–	\$20,056,876	\$24,454,077	\$24,454,077
EXPENSES TOTAL	\$1,274,571	\$460,836	\$2,512,060	\$27,053,231	\$30,357,677	\$30,357,677
Revenues Less Expenses	\$9,105,158	\$18,851,650	\$26,097,150	\$0	\$0	\$0

228-Safety Committee Fund

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
Revenues						
BEGINNING FUND BALANCE						
228-100-3-01-0101 - BEG FUND BALANCE	\$14,254	\$13,414	\$20,890	\$0	\$0	\$0
228-100-3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	\$0	\$30,000	\$30,000
BEGINNING FUND BALANCE TOTAL	\$14,254	\$13,414	\$20,890	\$0	\$30,000	\$30,000
OTHER REVENUE SOURCES						
228-100-3-60-1020 - INSURANCE PROCEEDS	\$5,130	\$28,800	\$12,756	\$28,800	\$15,000	\$15,000
228-100-3-65-0100 - INTEREST INCOME	\$522	\$668	\$478	\$200	\$200	\$200
228-100-3-65-0110 - INVESTMENT INCOME	-	\$254	\$512	-	-	-
OTHER REVENUE SOURCES TOTAL	\$5,652	\$29,722	\$13,747	\$29,000	\$15,200	\$15,200
REVENUES TOTAL	\$19,905	\$43,136	\$34,637	\$29,000	\$45,200	\$45,200
Expenses						
MATERIALS & SERVICES						
228-100-5-20-5420 - MISCELLANEOUS EXPENSES	\$2,117	\$4,183	\$270	\$12,000	\$32,000	\$32,000
228-100-5-20-6030 - SAFETY EQUIPMENT & SUPPLIES	\$1,720	\$16,266	\$71	\$16,000	\$13,200	\$13,200
228-100-5-20-6100 - BUILDING MAINTENANCE	\$1,664	-	-	-	-	-
228-100-5-20-6520 - LEASES - SOFTWARE (SAAS)	\$990	\$1,797	\$83	\$1,000	\$0	\$0
228-199-5-20-8016 - INVESTMENT FEES - DISTRIBUTED	-	-	\$11	-	-	-
MATERIALS & SERVICES TOTAL	\$6,491	\$22,246	\$435	\$29,000	\$45,200	\$45,200
EXPENSES TOTAL	\$6,491	\$22,246	\$435	\$29,000	\$45,200	\$45,200
Revenues Less Expenses	\$13,414	\$20,890	\$34,201	\$0	\$0	\$0

229-Bleacher Capital Reserve

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
Revenues						
BEGINNING FUND BALANCE						
229-100-3-01-0101 - BEG FUND BALANCE	\$25,990	\$21,695	\$22,639	\$0	\$0	\$0
229-100-3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	\$21,550	\$24,000	\$24,000
BEGINNING FUND BALANCE TOTAL	\$25,990	\$21,695	\$22,639	\$21,550	\$24,000	\$24,000
OTHER REVENUE SOURCES						
229-100-3-65-0100 - INTEREST INCOME	\$704	\$944	\$842	\$200	\$500	\$500
OTHER REVENUE SOURCES TOTAL	\$704	\$944	\$842	\$200	\$500	\$500
REVENUES TOTAL	\$26,695	\$22,639	\$23,481	\$21,750	\$24,500	\$24,500
Expenses						
CAPITAL OUTLAY						
SPECIAL PAYMENTS						
229-100-5-50-7020 - PASS THRU PAYMENTS - OTHER	\$5,000	-	-	-	-	-
SPECIAL PAYMENTS TOTAL	\$5,000	-	-	-	-	-
RESERVE FOR FUTURE EXPENDITURES						
229-100-5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	-	-	-	\$21,750	\$24,500	\$24,500
RESERVE FOR FUTURE EXPENDITURES TOTAL	-	-	-	\$21,750	\$24,500	\$24,500
EXPENSES TOTAL	\$5,000	-	-	\$21,750	\$24,500	\$24,500
Revenues Less Expenses	\$21,695	\$22,639	\$23,481	\$0	\$0	\$0

230-Rodeo Fund (Inactive)

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
Revenues						
INTERFUND TRANSFERS						
230-100-3-90-9219 - XFR FR VIDEO LOTTERY ECON DEV	\$12,500	–	–	\$0	\$0	\$0
INTERFUND TRANSFERS TOTAL	\$12,500	–	–	\$0	\$0	\$0
REVENUES TOTAL	\$12,500	–	–	\$0	\$0	\$0
Expenses						
MATERIALS & SERVICES						
230-301-5-20-5830 - OTHER CONTRACTED SERVICES	\$12,500	–	–	\$0	\$0	\$0
MATERIALS & SERVICES TOTAL	\$12,500	–	–	\$0	\$0	\$0
EXPENSES TOTAL	\$12,500	–	–	\$0	\$0	\$0

231-Justice Court Bails, Fines, and Fees Fund

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
Revenues						
BEGINNING FUND BALANCE						
231-100-3-01-0101 - BEG FUND BALANCE	\$18,503	\$20,014	\$19,370	\$0	\$0	\$0
231-100-3-01-0102 - BEG FUND BALANCE-BUD	—	—	—	\$20,000	\$20,000	\$20,000
BEGINNING FUND BALANCE TOTAL	\$18,503	\$20,014	\$19,370	\$20,000	\$20,000	\$20,000
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS						
231-100-3-50-1000 - FINES	\$274,540	\$312,969	\$370,744	\$300,000	\$350,000	\$350,000
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS TOTAL	\$274,540	\$312,969	\$370,744	\$300,000	\$350,000	\$350,000
OTHER REVENUE SOURCES						
231-100-3-80-7045 - REFUNDS	—	-\$65	—	\$0	\$0	\$0
OTHER REVENUE SOURCES TOTAL	—	-\$65	—	\$0	\$0	\$0
REVENUES TOTAL	\$293,043	\$332,918	\$390,113	\$320,000	\$370,000	\$370,000
Expenses						
MATERIALS & SERVICES						
231-100-5-20-5480 - REFUNDS	\$5,864	\$1,407	—	\$0	\$0	\$0
MATERIALS & SERVICES TOTAL	\$5,864	\$1,407	—	\$0	\$0	\$0
SPECIAL PAYMENTS						
231-100-5-50-7010 - PASS THRU PAYMENTS - STATE	\$62,849	\$98,108	\$79,370	\$97,000	\$100,000	\$100,000
231-100-5-50-7020 - PASS THRU PAYMENTS - OTHER	\$204,315	\$214,034	\$244,618	\$223,000	\$270,000	\$270,000
SPECIAL PAYMENTS TOTAL	\$267,165	\$312,142	\$323,988	\$320,000	\$370,000	\$370,000
EXPENSES TOTAL	\$273,029	\$313,549	\$323,988	\$320,000	\$370,000	\$370,000
Revenues Less Expenses	\$20,014	\$19,370	\$66,125	\$0	\$0	\$0

233-Clerk's Records Fund

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
Revenues						
BEGINNING FUND BALANCE						
233-100-3-01-0101 - BEG FUND BALANCE	\$23,483	\$25,798	\$27,902	\$0	\$0	\$0
233-100-3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	\$24,000	\$28,200	\$28,200
BEGINNING FUND BALANCE TOTAL	\$23,483	\$25,798	\$27,902	\$24,000	\$28,200	\$28,200
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS						
233-105-3-40-5015 - COPIES/PRINTING/FAX FEES	\$975	\$8	\$3	\$1,000	\$1,000	\$1,000
233-105-3-40-5051 - CLERKS FEES	\$542	\$1,376	\$1,456	\$500	\$1,400	\$1,400
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS TOTAL	\$1,516	\$1,384	\$1,459	\$1,500	\$2,400	\$2,400
OTHER REVENUE SOURCES						
233-100-3-65-0100 - INTEREST INCOME	\$799	\$672	\$476	\$200	\$200	\$200
233-100-3-65-0110 - INVESTMENT INCOME	-	\$502	\$445	-	-	-
OTHER REVENUE SOURCES TOTAL	\$799	\$1,174	\$921	\$200	\$200	\$200
REVENUES TOTAL	\$25,798	\$28,356	\$30,282	\$25,700	\$30,800	\$30,800
Expenses						
MATERIALS & SERVICES						
233-105-5-20-5250 - OFFICE SUPPLIES	-	\$454	-	\$0	\$0	\$0
233-105-5-20-5420 - MISCELLANEOUS EXPENSES	-	-	-	\$20,700	\$25,800	\$25,800
233-105-5-20-6110 - COMPUTER HARDWARE/OFFICE EQUIP MAINT	-	-	-	\$5,000	\$5,000	\$5,000
233-199-5-20-8016 - INVESTMENT FEES - DISTRIBUTED	-	-	\$10	-	-	-
MATERIALS & SERVICES TOTAL	-	\$454	\$10	\$25,700	\$30,800	\$30,800
EXPENSES TOTAL	-	\$454	\$10	\$25,700	\$30,800	\$30,800
Revenues Less Expenses	\$25,798	\$27,902	\$30,272	\$0	\$0	\$0

Line Item Detail: Other Funds

FY2026 Budget

234-DUI Impact Fund

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
Revenues						
BEGINNING FUND BALANCE						
234-100-3-01-0101 - BEG FUND BALANCE	\$29,843	\$30,821	\$32,373	\$0	\$0	\$0
234-100-3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	\$31,500	\$34,000	\$34,000
BEGINNING FUND BALANCE TOTAL	\$29,843	\$30,821	\$32,373	\$31,500	\$34,000	\$34,000
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS						
234-111-3-40-5053 - COURT ORDERED FEES	-	\$700	\$700	-	-	-
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS TOTAL	-	\$700	\$700	-	-	-
OTHER REVENUE SOURCES						
234-100-3-65-0100 - INTEREST INCOME	\$977	\$795	\$543	\$400	\$900	\$900
234-100-3-65-0110 - INVESTMENT INCOME	-	\$602	\$503	-	-	-
OTHER REVENUE SOURCES TOTAL	\$977	\$1,397	\$1,046	\$400	\$900	\$900
REVENUES TOTAL	\$30,821	\$32,917	\$34,119	\$31,900	\$34,900	\$34,900
Expenses						
MATERIALS & SERVICES						
234-111-5-20-5250 - OFFICE SUPPLIES	-	\$107	-	\$23,763	\$1,000	\$1,000
234-111-5-20-5260 - ADVERTISING/MARKETING	-	-	-	-	\$2,410	\$2,410
234-111-5-20-5420 - MISCELLANEOUS EXPENSES	-	\$200	\$200	\$2,110	\$26,890	\$26,890
234-111-5-20-5440 - PRINTING & COPIES	-	-	-	\$300	\$0	\$0
234-111-5-20-5500 - TELEPHONE & INTERNET	-	-	-	\$1,727	\$500	\$500
234-111-5-20-5520 - TRANSPORTATION - MILEAGE	-	-	-	\$500	\$500	\$500
234-111-5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	-	\$38	\$16	\$3,000	\$3,000	\$3,000
234-111-5-20-5780 - INTERPRETER SERVICES	-	\$200	\$200	\$500	\$600	\$600
234-199-5-20-8016 - INVESTMENT FEES - DISTRIBUTED	-	-	\$11	-	-	-
MATERIALS & SERVICES TOTAL	-	\$544	\$428	\$31,900	\$34,900	\$34,900
EXPENSES TOTAL	-	\$544	\$428	\$31,900	\$34,900	\$34,900
Revenues Less Expenses	\$30,821	\$32,373	\$33,691	\$0	\$0	\$0

236-Fair Capital Improvement Project Fund

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
Revenues						
BEGINNING FUND BALANCE						
236-100-3-01-0101 - BEG FUND BALANCE	\$26,357	\$1,061,793	\$1,153,042	\$0	\$0	\$0
236-100-3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	\$1,125,000	\$1,163,350	\$1,163,350
BEGINNING FUND BALANCE TOTAL	\$26,357	\$1,061,793	\$1,153,042	\$1,125,000	\$1,163,350	\$1,163,350
FEDERAL, STATE, & LOCAL						
236-236-3-30-4010 - STATE GRANTS	\$1,000,000	\$55,555	-	\$221,445	\$0	\$0
FEDERAL, STATE, & LOCAL TOTAL	\$1,000,000	\$55,555	-	\$221,445	\$0	\$0
OTHER REVENUE SOURCES						
236-100-3-65-0100 - INTEREST INCOME	\$21,400	\$28,286	\$19,454	\$0	\$15,000	\$15,000
236-100-3-65-0110 - INVESTMENT INCOME	-	\$21,808	\$18,258	-	\$15,000	\$15,000
236-236-3-65-0100 - INTEREST INCOME	\$9,036	-	-	\$20,000	\$0	\$0
OTHER REVENUE SOURCES TOTAL	\$30,436	\$50,094	\$37,712	\$20,000	\$30,000	\$30,000
INTERFUND TRANSFERS						
236-199-3-90-9226 - XFR FR FAIR ROOF RESERVE	-	-	\$31,611	\$32,350	\$0	\$0
236-199-3-90-9500 - XFR FR ECHO WINDS FEES FUND	-	-	-	-	\$377,350	\$377,350
236-236-3-90-9214 - XFR FR FAIR	\$5,000	-	-	\$0	\$0	\$0
INTERFUND TRANSFERS TOTAL	\$5,000	-	\$31,611	\$32,350	\$377,350	\$377,350
REVENUES TOTAL	\$1,061,793	\$1,167,442	\$1,222,365	\$1,398,795	\$1,570,700	\$1,570,700
Expenses						
MATERIALS & SERVICES						
236-199-5-20-8016 - INVESTMENT FEES - DISTRIBUTED	-	-	\$409	-	-	-
MATERIALS & SERVICES TOTAL	-	-	\$409	-	-	-
CAPITAL OUTLAY						
236-236-5-40-9020 - BUILDING IMPROVEMENTS	-	\$14,400	-	\$0	\$0	\$0
236-304-5-40-9000 - CAPITAL OUTLAY- OTHER	-	-	-	\$89,445	\$0	\$0
236-304-5-40-9050 - CONSTRUCTION	-	-	-	\$1,277,000	\$1,500,000	\$1,500,000
CAPITAL OUTLAY TOTAL	-	\$14,400	-	\$1,366,445	\$1,500,000	\$1,500,000
RESERVE FOR FUTURE EXPENDITURES						
236-100-5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	-	-	-	\$32,350	\$70,700	\$70,700
RESERVE FOR FUTURE EXPENDITURES TOTAL	-	-	-	\$32,350	\$70,700	\$70,700
EXPENSES TOTAL	-	\$14,400	\$409	\$1,398,795	\$1,570,700	\$1,570,700
Revenues Less Expenses	\$1,061,793	\$1,153,042	\$1,221,956	\$0	\$0	\$0

237-Building Permit Fund

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
Revenues						
BEGINNING FUND BALANCE						
237-100-3-01-0101 - BEG FUND BALANCE	\$1,368,188	\$2,354,204	\$4,139,544	\$0	\$0	\$0
237-100-3-01-0102 - BEG FUND BALANCE-BUD	—	—	—	\$3,300,000	\$5,000,000	\$5,000,000
BEGINNING FUND BALANCE TOTAL	\$1,368,188	\$2,354,204	\$4,139,544	\$3,300,000	\$5,000,000	\$5,000,000
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS						
237-115-3-40-1040 - BUILDING PERMITS	\$971,136	\$1,692,230	\$780,132	\$0	\$0	\$0
237-199-3-40-1040 - BUILDING PERMITS	—	—	—	\$500,000	\$500,000	\$500,000
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS TOTAL	\$971,136	\$1,692,230	\$780,132	\$500,000	\$500,000	\$500,000
OTHER REVENUE SOURCES						
237-100-3-65-0100 - INTEREST INCOME	\$65,041	\$70,124	\$69,670	\$0	\$0	\$0
237-100-3-65-0110 - INVESTMENT INCOME	—	\$46,322	\$69,682	—	—	—
237-199-3-65-0100 - INTEREST INCOME	—	—	—	\$65,000	\$65,000	\$65,000
OTHER REVENUE SOURCES TOTAL	\$65,041	\$116,446	\$139,352	\$65,000	\$65,000	\$65,000
REVENUES TOTAL	\$2,404,364	\$4,162,881	\$5,059,029	\$3,865,000	\$5,565,000	\$5,565,000
Expenses						
MATERIALS & SERVICES						
237-199-5-20-8016 - INVESTMENT FEES - DISTRIBUTED	—	—	\$1,559	—	—	—
MATERIALS & SERVICES TOTAL	—	—	\$1,559	\$0	\$0	\$0
PERSONNEL SERVICES						
237-115-5-10-1400 - WAGES & SALARIES	—	\$16,782	\$370	\$0	\$0	\$0
237-115-5-10-1430 - FRINGE BENEFITS	—	\$3,194	\$62	\$0	\$0	\$0
237-115-5-10-1450 - TAXES	—	\$1,259	\$28	\$0	\$0	\$0
237-115-5-10-1460 - UNEMPLOYMENT INS	—	\$173	\$4	\$0	\$0	\$0
237-115-5-10-1470 - WORKERS COMP INS	—	\$4	\$0	\$0	\$0	\$0
237-115-5-10-1480 - RETIREMENT-DB	—	\$1,131	\$17	\$0	\$0	\$0
237-115-5-10-1490 - RETIREMENT-DC	\$160	\$792	\$20	\$0	\$0	\$0
PERSONNEL SERVICES TOTAL	\$160	\$23,337	\$500	\$0	\$0	\$0
INTERFUND TRANSFERS						
237-115-5-50-8101 - XFR TO GENERAL FUND	\$50,000	—	\$31,206	\$68,300	\$80,000	\$80,000
INTERFUND TRANSFERS TOTAL	\$50,000	—	\$31,206	\$68,300	\$80,000	\$80,000
RESERVE FOR FUTURE EXPENDITURES						
237-100-5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	—	—	—	\$3,796,700	\$5,485,000	\$5,485,000
RESERVE FOR FUTURE EXPENDITURES TOTAL	—	—	—	\$3,796,700	\$5,485,000	\$5,485,000
UNAPPROPRIATED ENDING FUND BALANCE						
EXPENSES TOTAL	\$50,160	\$23,337	\$33,265	\$3,865,000	\$5,565,000	\$5,565,000
Revenues Less Expenses	\$2,354,204	\$4,139,544	\$5,025,764	\$0	\$0	\$0

238-Parks Fund

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
Revenues						
BEGINNING FUND BALANCE						
238-100-3-01-0101 - BEG FUND BALANCE	\$555,447	\$659,951	\$703,336	\$0	\$0	\$0
238-100-3-01-0102 - BEG FUND BALANCE-BUD	—	—	—	\$467,184	\$370,000	\$370,000
BEGINNING FUND BALANCE TOTAL	\$555,447	\$659,951	\$703,336	\$467,184	\$370,000	\$370,000
FEDERAL, STATE, & LOCAL						
238-200-3-20-1120 - RV TAX	\$53,871	\$52,992	\$35,004	\$50,000	\$50,000	\$50,000
238-238-3-20-1120 - RV TAX	\$53,871	\$52,992	\$35,004	\$52,000	\$52,000	\$52,000
238-300-3-20-1120 - RV TAX	\$35,914	\$35,328	\$23,336	\$50,000	\$50,000	\$50,000
238-300-3-30-4010 - STATE GRANTS	\$437,189	\$495,667	\$121,570	\$491,733	\$581,250	\$581,250
FEDERAL, STATE, & LOCAL TOTAL	\$580,845	\$636,978	\$214,914	\$643,733	\$733,250	\$733,250
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS						
238-200-3-40-5003 - CABIN RENTAL FEES	\$6,035	\$6,259	\$6,116	\$6,000	\$7,500	\$7,500
238-200-3-40-5004 - CAMPING FEES	\$53,062	\$52,681	\$49,420	\$50,000	\$75,000	\$75,000
238-200-3-40-5005 - CONCESSIONS	\$4,305	\$3,294	\$3,190	\$3,500	\$3,500	\$3,500
238-200-3-40-5006 - FACILITY RENTAL	\$2,362	\$1,787	\$2,125	\$2,500	\$7,500	\$7,500
238-200-3-40-5008 - RESERVATION FEE	\$54	—	—	\$0	\$0	\$0
238-200-3-40-5009 - RV DUMP FEES	\$320	\$380	\$385	\$200	\$200	\$200
238-200-3-40-5011 - SALES	\$1,340	\$3,159	\$2,318	\$1,650	\$2,650	\$2,650
238-238-3-40-5003 - CABIN RENTAL FEES	\$2,303	\$2,950	\$1,333	\$1,500	\$2,500	\$2,500
238-238-3-40-5004 - CAMPING FEES	\$21,221	\$22,844	\$9,965	\$20,000	\$30,000	\$30,000
238-238-3-40-5005 - CONCESSIONS	\$602	\$759	\$392	\$600	\$600	\$600
238-238-3-40-5009 - RV DUMP FEES	\$140	\$40	\$135	\$100	\$100	\$100
238-238-3-40-5010 - SHOWER FEES	\$50	—	—	\$0	\$0	\$0
238-238-3-40-5011 - SALES	\$742	\$1,455	\$555	\$750	\$1,250	\$1,250
238-300-3-40-5000 - ATV LICENSE FEES	—	\$60	\$10	\$0	\$0	\$0
238-300-3-40-5001 - ATV PERMIT FEES	\$4,610	\$3,696	\$2,280	\$4,000	\$4,000	\$4,000
238-300-3-40-5002 - ATV WASH DOWN FEES	\$633	\$495	\$263	\$500	\$500	\$500
238-300-3-40-5003 - CABIN RENTAL FEES	\$38,382	\$35,434	\$32,207	\$27,000	\$40,000	\$40,000
238-300-3-40-5004 - CAMPING FEES	\$111,805	\$111,496	\$70,621	\$83,000	\$143,000	\$143,000
238-300-3-40-5005 - CONCESSIONS	\$7,091	\$5,370	\$3,510	\$5,800	\$5,800	\$5,800
238-300-3-40-5006 - FACILITY RENTAL	\$375	\$375	—	\$0	\$0	\$0
238-300-3-40-5007 - GRAZING LEASES	\$11,680	\$11,680	\$11,680	\$11,680	\$11,680	\$11,680
238-300-3-40-5009 - RV DUMP FEES	\$3,120	\$3,305	\$2,220	\$2,300	\$2,300	\$2,300
238-300-3-40-5011 - SALES	\$9,486	\$8,823	\$6,143	\$5,500	\$10,500	\$10,500
238-300-3-40-5054 - OTHER CONTRACT SERVICES	—	—	\$65,500	—	—	—
238-300-3-40-5064 - SALES-RESTAURANT	\$6,697	\$3,996	\$12,963	\$6,000	\$6,000	\$6,000
238-400-3-40-5004 - CAMPING FEES	\$78	\$6,561	\$0	\$5,900	\$0	\$0
238-400-3-40-5009 - RV DUMP FEES	\$20	—	—	\$100	\$0	\$0
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS TOTAL	\$286,513	\$286,898	\$283,330	\$238,580	\$354,580	\$354,580
OTHER REVENUE SOURCES						
238-100-3-65-0100 - INTEREST INCOME	\$17,361	\$11,219	\$9,147	\$0	\$0	\$0
238-100-3-65-0110 - INVESTMENT INCOME	—	\$11,047	\$8,342	—	—	—
238-199-3-65-0100 - INTEREST INCOME	—	—	—	\$6,500	\$6,500	\$6,500
238-200-3-60-1050 - MISC REVENUE	\$4,519	\$6,110	\$3,932	\$4,500	\$4,500	\$4,500
238-200-3-80-7075 - REIMBURSEMENTS	\$35	\$142	—	\$0	\$0	\$0

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
238-238-3-60-1050 - MISC REVENUE	\$364	\$388	\$423	\$600	\$600	\$600
238-238-3-80-7075 - REIMBURSEMENTS	–	\$72	–	\$0	\$0	\$0
238-300-3-60-1050 - MISC REVENUE	\$4,236	\$4,148	\$3,028	\$3,000	\$3,000	\$3,000
238-300-3-64-1000 - ASSET SALE PROCEEDS	\$46	\$8,950	–	–	–	–
OTHER REVENUE SOURCES TOTAL	\$26,560	\$42,078	\$24,873	\$14,600	\$14,600	\$14,600
INTERFUND TRANSFERS						
238-199-3-90-9500 - XFR FR ECHO WINDS FEES FUND	–	–	\$71,031	\$71,031	\$51,399	\$51,399
INTERFUND TRANSFERS TOTAL	–	–	\$71,031	\$71,031	\$51,399	\$51,399
REVENUES TOTAL	\$1,449,365	\$1,625,905	\$1,297,484	\$1,435,128	\$1,523,829	\$1,523,829
Expenses						
MATERIALS & SERVICES						
238-199-5-20-8016 - INVESTMENT FEES - DISTRIBUTED	–	–	\$187	–	–	–
238-200-5-20-5250 - OFFICE SUPPLIES	\$76	\$86	\$25	\$0	\$0	\$0
238-200-5-20-5260 - ADVERTISING/MARKETING	\$4,226	\$2,551	\$1,345	\$4,000	\$5,250	\$5,250
238-200-5-20-5280 - BANKING & MERCHANT FEES	\$3,388	\$2,267	\$2,187	\$3,500	\$3,500	\$3,500
238-200-5-20-5310 - DUES & MEMBERSHIPS	–	\$175	\$175	\$0	\$200	\$200
238-200-5-20-5330 - FEES - PERMITS/LICENSES	\$75	\$75	\$75	–	–	–
238-200-5-20-5370 - INSURANCE - LIABILITY	\$2,477	\$268	\$283	\$292	\$315	\$315
238-200-5-20-5380 - INSURANCE-PROPERTY	–	\$3,087	\$3,606	\$4,790	\$3,797	\$3,797
238-200-5-20-5390 - INSURANCE - VEHICLE	–	–	\$2,315	–	\$1,717	\$1,717
238-200-5-20-5480 - REFUNDS	\$462	\$787	\$87	\$400	\$400	\$400
238-200-5-20-5500 - TELEPHONE & INTERNET	\$4,640	\$1,948	\$1,350	\$2,000	\$2,000	\$2,000
238-200-5-20-5560 - UTILITIES - ELECTRICITY	\$5,648	\$6,138	\$6,265	\$6,400	\$6,400	\$6,400
238-200-5-20-5570 - UTILITIES - GAS	\$3,310	\$3,508	\$2,020	\$3,500	\$3,500	\$3,500
238-200-5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$20	–	\$335	\$500	\$500	\$500
238-200-5-20-5610 - GARBAGE/WASTE DISPOSAL	\$5,107	\$1,634	\$4,170	\$5,000	\$5,000	\$5,000
238-200-5-20-5620 - LANDFILL FEES	\$195	\$495	–	\$0	\$0	\$0
238-200-5-20-5740 - CONSULTING SERVICES	–	–	–	–	\$4,400	\$4,400
238-200-5-20-5760 - CONTRACT EMPLOYEES	\$6,150	–	–	\$0	\$0	\$0
238-200-5-20-5800 - LAB SERVICES	\$112	\$154	\$156	\$0	\$200	\$200
238-200-5-20-5820 - MARKETING SERVICES	\$236	–	–	–	–	–
238-200-5-20-5830 - OTHER CONTRACTED SERVICES	\$5,515	\$11,304	\$10,304	\$11,100	\$11,100	\$11,100
238-200-5-20-5940 - FUEL	–	–	–	\$150	\$150	\$150
238-200-5-20-5950 - HOSPITALITY EVENT SUPPLIES	\$138	\$1,415	–	–	–	–
238-200-5-20-5960 - JANITORIAL SUPPLIES	\$2,065	\$2,179	\$1,088	\$2,000	\$2,000	\$2,000
238-200-5-20-5970 - MISCELLANEOUS SUPPLIES	\$486	\$27	\$37	\$2,000	\$3,000	\$3,000
238-200-5-20-5975 - COST OF GOODS SOLD	\$379	\$871	\$1,154	\$2,000	\$3,000	\$3,000
238-200-5-20-6050 - SMALL TOOLS & EQUIPMENT < \$5K	–	–	\$40	–	–	–
238-200-5-20-6100 - BUILDING MAINTENANCE	\$2,374	\$732	\$1,044	\$5,500	\$6,000	\$6,000
238-200-5-20-6130 - GROUNDS MAINTENANCE	\$3,412	\$4,104	\$876	\$5,300	\$6,000	\$6,000
238-200-5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	\$126	–	–	–	–	–

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
238-200-5-20-6520 - LEASES - SOFTWARE (SAAS)	–	\$1,327	\$1,671	\$0	\$1,999	\$1,999
238-200-5-20-6530 - RENTAL - EQUIPMENT	\$1,472	\$705	\$1,068	\$1,500	\$1,500	\$1,500
238-238-5-20-5250 - OFFICE SUPPLIES	\$220	\$107	–	\$0	\$0	\$0
238-238-5-20-5260 - ADVERTISING/MARKETING	\$3,643	\$1,893	\$1,345	\$1,500	\$2,500	\$2,500
238-238-5-20-5280 - BANKING & MERCHANT FEES	\$1,803	\$1,006	\$713	\$1,600	\$1,600	\$1,600
238-238-5-20-5310 - DUES & MEMBERSHIPS	–	\$175	\$175	\$0	\$0	\$0
238-238-5-20-5330 - FEES - PERMITS/LICENSES	\$75	\$75	\$75	–	–	–
238-238-5-20-5370 - INSURANCE - LIABILITY	\$320	\$228	\$259	\$237	\$296	\$296
238-238-5-20-5380 - INSURANCE-PROPERTY	–	\$399	\$466	\$619	\$491	\$491
238-238-5-20-5390 - INSURANCE - VEHICLE	–	–	\$2,315	–	\$1,717	\$1,717
238-238-5-20-5480 - REFUNDS	\$261	\$203	\$237	\$250	\$250	\$250
238-238-5-20-5500 - TELEPHONE & INTERNET	\$4,253	\$2,689	\$1,759	\$2,200	\$2,200	\$2,200
238-238-5-20-5560 - UTILITIES - ELECTRICITY	\$3,570	\$4,164	\$3,351	\$4,000	\$4,000	\$4,000
238-238-5-20-5570 - UTILITIES - GAS	\$1,680	\$1,215	\$1,595	\$2,000	\$2,000	\$2,000
238-238-5-20-5590 - UTILITIES - WATER/SEWER	\$475	–	–	–	–	–
238-238-5-20-5610 - GARBAGE/WASTE DISPOSAL	\$900	–	\$1,675	\$1,000	\$1,000	\$1,000
238-238-5-20-5740 - CONSULTING SERVICES	–	–	–	–	\$3,600	\$3,600
238-238-5-20-5760 - CONTRACT EMPLOYEES	\$4,680	–	–	\$0	\$0	\$0
238-238-5-20-5800 - LAB SERVICES	\$112	\$154	\$156	\$0	\$200	\$200
238-238-5-20-5830 - OTHER CONTRACTED SERVICES	\$2,721	\$7,109	\$6,301	\$8,300	\$8,300	\$8,300
238-238-5-20-5960 - JANITORIAL SUPPLIES	\$143	\$1,824	\$500	\$1,200	\$1,200	\$1,200
238-238-5-20-5970 - MISCELLANEOUS SUPPLIES	–	–	–	\$500	\$500	\$500
238-238-5-20-5975 - COST OF GOODS SOLD	\$238	\$871	\$1,002	\$550	\$1,050	\$1,050
238-238-5-20-6050 - SMALL TOOLS & EQUIPMENT < \$5K	–	\$53	–	\$0	\$0	\$0
238-238-5-20-6100 - BUILDING MAINTENANCE	\$357	–	\$493	\$1,000	\$1,500	\$1,500
238-238-5-20-6130 - GROUNDS MAINTENANCE	\$1,203	\$962	–	\$2,000	\$2,500	\$2,500
238-238-5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	\$1,015	–	–	–	–	–
238-238-5-20-6520 - LEASES - SOFTWARE (SAAS)	–	\$1,142	\$1,316	\$0	\$1,699	\$1,699
238-238-5-20-6530 - RENTAL - EQUIPMENT	\$1,192	\$110	\$110	\$0	\$0	\$0
238-300-5-20-5250 - OFFICE SUPPLIES	\$3,206	\$1,363	\$430	\$3,000	\$3,000	\$3,000
238-300-5-20-5260 - ADVERTISING/MARKETING	\$5,569	\$4,156	\$3,264	\$7,000	\$11,000	\$11,000
238-300-5-20-5280 - BANKING & MERCHANT FEES	\$7,687	\$5,828	\$4,464	\$8,000	\$8,000	\$8,000
238-300-5-20-5310 - DUES & MEMBERSHIPS	\$100	\$275	\$275	\$400	\$400	\$400
238-300-5-20-5330 - FEES - PERMITS/LICENSES	\$822	\$2,998	\$2,735	\$0	\$0	\$0
238-300-5-20-5370 - INSURANCE - LIABILITY	\$11,519	\$1,736	\$3,219	\$1,874	\$3,210	\$3,210
238-300-5-20-5380 - INSURANCE-PROPERTY	–	\$6,566	\$7,719	\$10,198	\$8,129	\$8,129
238-300-5-20-5390 - INSURANCE - VEHICLE	\$1,357	\$9,031	\$4,378	\$9,578	\$5,910	\$5,910
238-300-5-20-5430 - POSTAGE/SHIPPING	–	–	\$66	–	–	–
238-300-5-20-5480 - REFUNDS	\$1,138	\$798	\$1,175	\$750	\$750	\$750

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
238-300-5-20-5500 - TELEPHONE & INTERNET	\$4,262	\$5,703	\$5,255	\$5,500	\$5,500	\$5,500
238-300-5-20-5510 - TRAINING & DEVELOPMENT	–	–	\$40	–	–	–
238-300-5-20-5560 - UTILITIES - ELECTRICITY	\$18,958	\$15,829	\$15,798	\$19,440	\$19,440	\$19,440
238-300-5-20-5570 - UTILITIES - GAS	\$16,993	\$13,459	\$14,753	\$15,000	\$15,000	\$15,000
238-300-5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$53	–	\$1,080	\$1,000	\$2,000	\$2,000
238-300-5-20-5610 - GARBAGE/WASTE DISPOSAL	\$5,906	\$3,221	\$1,250	\$12,000	\$12,000	\$12,000
238-300-5-20-5630 - PROPERTY TAXES	\$3,562	\$3,410	\$3,464	\$4,000	\$4,000	\$4,000
238-300-5-20-5740 - CONSULTING SERVICES	–	–	–	–	\$32,000	\$32,000
238-300-5-20-5760 - CONTRACT EMPLOYEES	\$12,745	–	–	\$0	\$0	\$0
238-300-5-20-5770 - SURVEYOR SERVICES	–	–	–	\$500	\$500	\$500
238-300-5-20-5790 - JANITORIAL SERVICES	\$15	–	–	–	–	–
238-300-5-20-5800 - LAB SERVICES	\$112	\$154	\$156	\$0	\$200	\$200
238-300-5-20-5820 - MARKETING SERVICES	\$160	–	–	–	–	–
238-300-5-20-5830 - OTHER CONTRACTED SERVICES	\$55,455	\$74,395	\$67,518	\$84,600	\$94,600	\$94,600
238-300-5-20-5910 - PAINT & CHEMICALS	–	–	\$402	–	–	–
238-300-5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	\$68	–	\$486	–	–	–
238-300-5-20-5930 - EQUIPMENT < \$5K	–	\$890	–	–	–	–
238-300-5-20-5940 - FUEL	\$23,406	\$22,870	\$21,346	\$24,000	\$25,500	\$25,500
238-300-5-20-5960 - JANITORIAL SUPPLIES	\$3,258	\$1,645	\$3,289	\$2,500	\$3,000	\$3,000
238-300-5-20-5970 - MISCELLANEOUS SUPPLIES	\$4,084	\$451	\$539	\$1,500	\$1,500	\$1,500
238-300-5-20-5975 - COST OF GOODS SOLD	\$6,367	\$5,899	\$4,413	\$8,000	\$10,000	\$10,000
238-300-5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	–	\$37	\$66	\$0	\$0	\$0
238-300-5-20-6020 - SHOP SUPPLIES	\$117	\$1,709	\$5,730	\$2,000	\$4,000	\$4,000
238-300-5-20-6030 - SAFETY EQUIPMENT & SUPPLIES	–	–	\$60	–	\$0	\$0
238-300-5-20-6040 - SIGNAGE	–	–	\$487	–	–	–
238-300-5-20-6050 - SMALL TOOLS & EQUIPMENT < \$5K	\$6,001	\$9,575	\$13,321	\$10,000	\$10,000	\$10,000
238-300-5-20-6100 - BUILDING MAINTENANCE	\$25,085	\$12,292	\$3,727	\$10,000	\$10,000	\$10,000
238-300-5-20-6110 - COMPUTER HARDWARE/OFFICE EQUIP MAINT	–	\$185	–	–	–	–
238-300-5-20-6130 - GROUNDS MAINTENANCE	\$2,663	\$8,778	\$1,653	\$7,000	\$7,000	\$7,000
238-300-5-20-6140 - MISCELLANEOUS REPAIR & MAINT	\$40	\$2,553	\$1,554	\$0	\$0	\$0
238-300-5-20-6150 - PARK MAINTENANCE	\$6,070	\$1,009	\$123	\$8,500	\$8,500	\$8,500
238-300-5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	\$33,368	\$18,459	\$23,848	\$12,850	\$27,500	\$27,500
238-300-5-20-6520 - LEASES - SOFTWARE (SAAS)	\$910	\$6,822	\$5,648	\$9,345	\$3,969	\$3,969
238-300-5-20-6530 - RENTAL - EQUIPMENT	\$1,064	\$11,850	\$4,484	\$12,000	\$12,000	\$12,000
238-400-5-20-5260 - ADVERTISING/MARKETING	–	\$188	\$0	\$200	\$0	\$0
238-400-5-20-5280 - BANKING & MERCHANT FEES	\$498	\$487	\$0	\$60	\$0	\$0
238-400-5-20-5370 - INSURANCE - LIABILITY	–	\$1	\$0	\$0	\$0	\$0
238-400-5-20-5560 - UTILITIES - ELECTRICITY	\$620	\$1,227	\$0	\$1,330	\$0	\$0
238-400-5-20-5610 - GARBAGE/WASTE DISPOSAL	–	–	–	\$280	\$0	\$0

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
238-400-5-20-5830 - OTHER CONTRACTED SERVICES	—	—	—	\$130	\$0	\$0
238-400-5-20-6040 - SIGNAGE	\$135	—	—	\$100	\$0	\$0
238-400-5-20-6520 - LEASES - SOFTWARE (SAAS)	—	\$240	—	\$0	\$0	\$0
238-400-5-20-6530 - RENTAL - EQUIPMENT	—	—	—	\$200	\$0	\$0
MATERIALS & SERVICES TOTAL	\$344,318	\$326,307	\$293,919	\$379,723	\$457,139	\$457,139
PERSONNEL SERVICES						
238-200-5-10-1400 - WAGES & SALARIES	\$28,353	\$43,453	\$814	\$46,542	\$30,480	\$30,480
238-200-5-10-1420 - OVERTIME	\$192	\$242	—	\$1,665	\$264	\$264
238-200-5-10-1430 - FRINGE BENEFITS	\$8,099	\$13,827	\$271	\$14,996	\$6,921	\$6,921
238-200-5-10-1440 - PERS	—	—	—	\$1,287	\$2,103	\$2,103
238-200-5-10-1450 - TAXES	\$2,019	\$3,215	\$60	\$3,909	\$2,487	\$2,487
238-200-5-10-1460 - UNEMPLOYMENT INS	\$288	\$462	\$9	\$440	\$281	\$281
238-200-5-10-1470 - WORKERS COMP INS	\$10	\$12	\$221	\$1,169	\$1,176	\$1,176
238-200-5-10-1480 - RETIREMENT-DB	\$3,344	\$6,002	\$105	\$13,173	\$0	\$0
238-200-5-10-1490 - RETIREMENT-DC	—	\$335	\$14	\$920	\$0	\$0
238-200-5-10-1501 - LABOR & BENEFITS DISTRIBUTION	—	—	\$55,668	—	—	—
238-238-5-10-1400 - WAGES & SALARIES	\$28,353	\$43,449	\$814	\$46,542	\$30,480	\$30,480
238-238-5-10-1420 - OVERTIME	\$192	\$242	—	\$1,665	\$264	\$264
238-238-5-10-1430 - FRINGE BENEFITS	\$8,099	\$13,825	\$271	\$14,996	\$6,921	\$6,921
238-238-5-10-1440 - PERS	—	—	—	\$1,287	\$2,103	\$2,103
238-238-5-10-1450 - TAXES	\$2,019	\$3,215	\$60	\$3,909	\$2,487	\$2,487
238-238-5-10-1460 - UNEMPLOYMENT INS	\$288	\$462	\$9	\$440	\$281	\$281
238-238-5-10-1470 - WORKERS COMP INS	\$10	\$12	\$221	\$1,169	\$1,176	\$1,176
238-238-5-10-1480 - RETIREMENT-DB	\$2,873	\$5,999	\$105	\$13,173	\$0	\$0
238-238-5-10-1490 - RETIREMENT-DC	—	\$335	\$14	\$920	\$0	\$0
238-238-5-10-1501 - LABOR & BENEFITS DISTRIBUTION	—	—	\$55,668	—	—	—
238-300-5-10-1400 - WAGES & SALARIES	\$108,979	\$180,819	\$230,260	\$280,374	\$286,917	\$286,917
238-300-5-10-1410 - TEMP WORKERS WAGES & SALARIES	\$67,950	\$60,339	\$6,125	\$0	\$0	\$0
238-300-5-10-1420 - OVERTIME	\$3,248	\$2,234	\$5,240	\$1,665	\$4,774	\$4,774
238-300-5-10-1430 - FRINGE BENEFITS	\$32,048	\$60,813	\$56,778	\$126,854	\$86,503	\$86,503
238-300-5-10-1440 - PERS	—	—	—	\$10,292	\$24,473	\$24,473
238-300-5-10-1450 - TAXES	\$13,400	\$18,199	\$18,136	\$22,885	\$23,650	\$23,650
238-300-5-10-1460 - UNEMPLOYMENT INS	\$2,420	\$3,827	\$4,240	\$2,918	\$3,047	\$3,047
238-300-5-10-1470 - WORKERS COMP INS	\$7,159	\$6,091	\$2,774	\$10,589	\$11,051	\$11,051
238-300-5-10-1480 - RETIREMENT-DB	\$13,233	\$16,561	\$414	\$35,729	\$0	\$0
238-300-5-10-1490 - RETIREMENT-DC	—	\$2,162	\$8,730	\$8,830	\$0	\$0
238-300-5-10-1501 - LABOR & BENEFITS DISTRIBUTION	—	—	-\$31,354	—	—	—
PERSONNEL SERVICES TOTAL	\$332,577	\$486,130	\$415,668	\$668,338	\$527,839	\$527,839
CAPITAL OUTLAY						
238-200-5-40-9020 - BUILDING IMPROVEMENTS	\$10,644	—	—	\$0	\$0	\$0
238-200-5-40-9050 - CONSTRUCTION	—	—	—	\$15,000	\$15,000	\$15,000
238-200-5-40-9060 - EQUIPMENT & FURNISHINGS > \$5K	—	—	\$7,560	—	—	—
238-300-5-40-9020 - BUILDING IMPROVEMENTS	—	—	—	—	\$21,000	\$21,000
238-300-5-40-9060 - EQUIPMENT & FURNISHINGS > \$5K	\$17,127	\$23,799	\$83,514	\$32,650	\$0	\$0
238-300-5-40-9070 - HEAVY EQUIPMENT > \$5K	—	—	\$104,075	—	—	—

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
238-300-5-40-9120 - VEHICLES	\$77,227	\$78,441	–	\$42,000	\$110,000	\$110,000
CAPITAL OUTLAY TOTAL	\$104,999	\$102,240	\$195,149	\$89,650	\$146,000	\$146,000
SPECIAL PAYMENTS						
238-200-5-50-7010 - PASS THRU PAYMENTS - STATE	\$806	\$1,067	\$793	\$1,300	\$1,300	\$1,300
238-238-5-50-7010 - PASS THRU PAYMENTS - STATE	\$314	\$469	\$145	\$500	\$500	\$500
238-300-5-50-7010 - PASS THRU PAYMENTS - STATE	\$6,392	\$6,262	\$2,529	\$6,000	\$6,000	\$6,000
238-400-5-50-7010 - PASS THRU PAYMENTS - STATE	\$9	\$94	\$0	\$290	\$0	\$0
SPECIAL PAYMENTS TOTAL	\$7,520	\$7,892	\$3,467	\$8,090	\$7,800	\$7,800
OPERATING CONTINGENCY						
238-300-5-50-9999 - OPERATING CONTINGENCY	–	–	–	\$96,327	\$121,000	\$121,000
OPERATING CONTINGENCY TOTAL	–	–	–	\$96,327	\$121,000	\$121,000
UNAPPROPRIATED ENDING FUND BALANCE						
238-100-5-90-9001 - UNAPPROPRIATED ENDING BAL	–	–	–	\$193,000	\$264,051	\$264,051
UNAPPROPRIATED ENDING FUND BALANCE TOTAL	–	–	–	\$193,000	\$264,051	\$264,051
EXPENSES TOTAL	\$789,414	\$922,569	\$908,203	\$1,435,128	\$1,523,829	\$1,523,829
Revenues Less Expenses	\$659,951	\$703,336	\$389,282	\$0	\$0	\$0

240-Equity Fund

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
Revenues						
BEGINNING FUND BALANCE						
240-100-3-01-0101 - BEG FUND BALANCE	\$620,835	\$628,639	\$639,485	\$0	\$0	\$0
240-100-3-01-0102 - BEG FUND BALANCE-BUD	—	—	—	\$630,000	\$640,000	\$640,000
BEGINNING FUND BALANCE TOTAL	\$620,835	\$628,639	\$639,485	\$630,000	\$640,000	\$640,000
OTHER REVENUE SOURCES						
240-100-3-65-0100 - INTEREST INCOME	\$8,795	\$8,534	\$6,777	\$5,000	\$5,000	\$5,000
240-100-3-65-0110 - INVESTMENT INCOME	—	\$6,354	\$6,310	—	—	—
240-240-3-64-1070 - LOAN-REPAYMENT INTEREST	\$6,339	\$0	—	\$8,000	\$8,000	\$8,000
240-240-3-65-0100 - INTEREST INCOME	\$0	\$4,561	—	\$0	\$0	\$0
OTHER REVENUE SOURCES TOTAL	\$15,134	\$19,449	\$13,087	\$13,000	\$13,000	\$13,000
REVENUES TOTAL	\$635,969	\$648,088	\$652,571	\$643,000	\$653,000	\$653,000
Expenses						
MATERIALS & SERVICES						
240-199-5-20-8016 - INVESTMENT FEES - DISTRIBUTED	—	—	\$141	—	—	—
240-240-5-20-5320 - FEES - OTHER	\$7,369	\$8,603	—	\$13,000	\$13,000	\$13,000
240-240-5-20-5420 - MISCELLANEOUS EXPENSES	-\$39	\$0	—	\$0	\$0	\$0
MATERIALS & SERVICES TOTAL	\$7,330	\$8,603	\$141	\$13,000	\$13,000	\$13,000
UNAPPROPRIATED ENDING FUND BALANCE						
240-240-5-90-9001 - UNAPPROPRIATED ENDING BAL	—	—	—	\$630,000	\$640,000	\$640,000
UNAPPROPRIATED ENDING FUND BALANCE TOTAL	—	—	—	\$630,000	\$640,000	\$640,000
EXPENSES TOTAL	\$7,330	\$8,603	\$141	\$643,000	\$653,000	\$653,000
Revenues Less Expenses	\$628,639	\$639,485	\$652,430	\$0	\$0	\$0

241-Facilities Capital Reserve Fund

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
Revenues						
BEGINNING FUND BALANCE						
241-100-3-01-0102 - BEG FUND BALANCE-BUD	—	—	—	\$385,000	\$665,000	\$665,000
241-241-3-01-0101 - BEG FUND BALANCE	\$844,926	\$571,007	\$396,289	\$0	\$0	\$0
BEGINNING FUND BALANCE TOTAL	\$844,926	\$571,007	\$396,289	\$385,000	\$665,000	\$665,000
OTHER REVENUE SOURCES						
241-100-3-65-0100 - INTEREST INCOME	\$12,489	\$12,411	\$8,602	\$0	\$0	\$0
241-100-3-65-0110 - INVESTMENT INCOME	—	\$7,871	\$10,340	—	—	—
241-241-3-65-0100 - INTEREST INCOME	\$8,996	—	—	\$18,000	\$18,000	\$18,000
OTHER REVENUE SOURCES TOTAL	\$21,486	\$20,282	\$18,942	\$18,000	\$18,000	\$18,000
INTERFUND TRANSFERS						
241-199-3-90-9101 - XFR FR GENERAL FUND	—	—	\$277,000	\$277,000	\$0	\$0
241-199-3-90-9500 - XFR FR ECHO WINDS FEES FUND	—	—	—	—	\$117,000	\$117,000
241-241-3-90-9101 - XFR FR GENERAL FUND	\$50,000	—	—	\$0	\$0	\$0
241-241-3-90-9501 - XFR FR SHEPHERDS FLAT FEES	\$154,596	—	—	\$0	\$0	\$0
INTERFUND TRANSFERS TOTAL	\$204,596	—	\$277,000	\$277,000	\$117,000	\$117,000
REVENUES TOTAL	\$1,071,007	\$591,289	\$692,230	\$680,000	\$800,000	\$800,000
Expenses						
MATERIALS & SERVICES						
241-121-5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	—	—	—	\$75,000	\$0	\$0
241-121-5-20-6140 - MISCELLANEOUS REPAIR & MAINT	—	—	—	\$100,000	\$0	\$0
241-199-5-20-8016 - INVESTMENT FEES - DISTRIBUTED	—	—	\$231	—	—	—
MATERIALS & SERVICES TOTAL	—	—	\$231	\$175,000	\$0	\$0
CAPITAL OUTLAY						
241-121-5-40-9000 - CAPITAL OUTLAY- OTHER	—	—	—	\$100,000	\$500,000	\$500,000
241-121-5-40-9020 - BUILDING IMPROVEMENTS	—	—	—	\$30,000	\$0	\$0
241-121-5-40-9050 - CONSTRUCTION	—	\$195,000	—	\$0	\$0	\$0
241-121-5-40-9060 - EQUIPMENT & FURNISHINGS > \$5K	—	—	—	\$75,000	\$0	\$0
CAPITAL OUTLAY TOTAL	—	\$195,000	—	\$205,000	\$500,000	\$500,000
INTERFUND TRANSFERS						
241-241-5-50-8227 - XFR TO CAPITAL IMPROVEMENT PROJ	\$500,000	—	—	\$0	\$0	\$0
INTERFUND TRANSFERS TOTAL	\$500,000	—	—	\$0	\$0	\$0
RESERVE FOR FUTURE EXPENDITURES						
241-100-5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	—	—	—	\$300,000	\$300,000	\$300,000
RESERVE FOR FUTURE EXPENDITURES TOTAL	—	—	—	\$300,000	\$300,000	\$300,000
EXPENSES TOTAL	\$500,000	\$195,000	\$231	\$680,000	\$800,000	\$800,000
Revenues Less Expenses	\$571,007	\$396,289	\$691,999	\$0	\$0	\$0

243-Liquor Control Fund

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
Revenues						
BEGINNING FUND BALANCE						
243-100-3-01-0101 - BEG FUND BALANCE	\$879	\$908	\$949	\$0	\$0	\$0
243-100-3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	\$930	\$1,000	\$1,000
BEGINNING FUND BALANCE TOTAL	\$879	\$908	\$949	\$930	\$1,000	\$1,000
OTHER REVENUE SOURCES						
243-100-3-65-0100 - INTEREST INCOME	\$29	\$23	\$16	\$20	\$0	\$0
243-100-3-65-0110 - INVESTMENT INCOME	-	\$18	\$15	-	-	-
OTHER REVENUE SOURCES TOTAL	\$29	\$41	\$30	\$20	\$0	\$0
REVENUES TOTAL	\$908	\$949	\$980	\$950	\$1,000	\$1,000
Expenses						
MATERIALS & SERVICES						
243-111-5-20-5420 - MISCELLANEOUS EXPENSES	-	-	-	\$950	\$0	\$0
MATERIALS & SERVICES TOTAL	-	-	\$0	\$950	\$0	\$0
INTERFUND TRANSFERS						
243-199-5-50-8218 - XFR TO ENFORCEMENT FUND	-	-	-	-	\$1,000	\$1,000
INTERFUND TRANSFERS TOTAL	-	-	-	-	\$1,000	\$1,000
EXPENSES TOTAL	-	-	\$0	\$950	\$1,000	\$1,000
Revenues Less Expenses	\$908	\$949	\$979	\$0	\$0	\$0

245-Water Planning Fund

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
Revenues						
BEGINNING FUND BALANCE						
245-100-3-01-0101 - BEG FUND BALANCE	\$258	\$10,258	\$44,907	\$0	\$0	\$0
245-100-3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	\$0	\$170,000	\$170,000
BEGINNING FUND BALANCE TOTAL	\$258	\$10,258	\$44,907	\$0	\$170,000	\$170,000
FEDERAL, STATE, & LOCAL						
245-116-3-30-4000 - FEDERAL GRANTS	-	\$129,964	\$431,290	\$1,124,000	\$940,000	\$940,000
245-116-3-30-4010 - STATE GRANTS	-	-	-	-	\$30,000	\$30,000
FEDERAL, STATE, & LOCAL TOTAL	-	\$129,964	\$431,290	\$1,124,000	\$970,000	\$970,000
OTHER REVENUE SOURCES						
245-100-3-65-0100 - INTEREST INCOME	-	\$101	\$482	-	-	-
245-100-3-65-0110 - INVESTMENT INCOME	-	\$1,359	-\$32	-	-	-
OTHER REVENUE SOURCES TOTAL	-	\$1,460	\$450	\$0	\$0	\$0
INTERFUND TRANSFERS						
245-100-3-90-9101 - XFR FR GENERAL FUND	\$16,000	-	-	\$0	\$0	\$0
245-116-3-90-9540 - XFR FR RESILIENCY FUND	-	\$70,000	-	\$0	\$0	\$0
245-199-3-90-9101 - XFR FR GENERAL FUND	-	-	\$66,000	\$66,000	\$0	\$0
INTERFUND TRANSFERS TOTAL	\$16,000	\$70,000	\$66,000	\$66,000	\$0	\$0
REVENUES TOTAL	\$16,258	\$211,682	\$542,647	\$1,190,000	\$1,140,000	\$1,140,000
Expenses						
MATERIALS & SERVICES						
245-115-5-20-5310 - DUES & MEMBERSHIPS	\$6,000	-	-	\$0	\$0	\$0
245-116-5-20-5310 - DUES & MEMBERSHIPS	-	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
245-116-5-20-5420 - MISCELLANEOUS EXPENSES	-	-	-	-	\$89,000	\$89,000
245-116-5-20-5720 - ARCHITECTUAL & ENGINEERING SER	-	-	\$4,085	\$50,000	\$100,000	\$100,000
245-116-5-20-5740 - CONSULTING SERVICES	-	\$76,851	\$20,337	\$10,000	\$5,000	\$5,000
245-116-5-20-5830 - OTHER CONTRACTED SERVICES	-	\$83,924	\$527,870	\$989,979	\$816,000	\$816,000
245-199-5-20-8016 - INVESTMENT FEES - DISTRIBUTED	-	-	-\$1	-	-	-
MATERIALS & SERVICES TOTAL	\$6,000	\$166,775	\$558,291	\$1,055,979	\$1,016,000	\$1,016,000
SPECIAL PAYMENTS						
245-116-5-50-7060 - GRANTS-LOCAL GOVT	-	-	-	\$124,000	\$124,000	\$124,000
SPECIAL PAYMENTS TOTAL	-	-	-	\$124,000	\$124,000	\$124,000
INTERFUND TRANSFERS						
245-199-5-50-8540 - XFR TO RESILIENCY FUND	-	-	\$10,021	\$10,021	\$0	\$0
INTERFUND TRANSFERS TOTAL	-	-	\$10,021	\$10,021	\$0	\$0
UNAPPROPRIATED ENDING FUND BALANCE						
EXPENSES TOTAL	\$6,000	\$166,775	\$568,312	\$1,190,000	\$1,140,000	\$1,140,000
Revenues Less Expenses	\$10,258	\$44,907	-\$25,665	\$0	\$0	\$0

246-Debt Service Fund

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
Revenues						
BEGINNING FUND BALANCE						
246-100-3-01-0101 - BEG FUND BALANCE	-	-	\$613,378	\$0	\$0	\$0
246-100-3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	\$588,000	\$3,200,000	\$3,200,000
BEGINNING FUND BALANCE TOTAL	-	-	\$613,378	\$588,000	\$3,200,000	\$3,200,000
OTHER REVENUE SOURCES						
246-100-3-65-0100 - INTEREST INCOME	-	\$2,647	\$28,174	\$0	\$0	\$0
246-100-3-65-0110 - INVESTMENT INCOME	-	\$22,731	\$47,819	-	-	-
246-199-3-65-0100 - INTEREST INCOME	-	-	-	\$0	\$75,000	\$75,000
OTHER REVENUE SOURCES TOTAL	-	\$25,378	\$75,993	\$0	\$75,000	\$75,000
INTERFUND TRANSFERS						
246-199-3-90-9101 - XFR FR GENERAL FUND	-	\$970,842	\$2,568,467	\$2,568,467	\$0	\$0
246-199-3-90-9227 - XFR FR CAPITAL IMPROVEMENT PROJ	-	\$203,341	-	\$0	\$0	\$0
246-199-3-90-9500 - XFR FR ECHO WINDS FEES FUND	-	-	-	-	\$520,000	\$520,000
INTERFUND TRANSFERS TOTAL	-	\$1,174,183	\$2,568,467	\$2,568,467	\$520,000	\$520,000
REVENUES TOTAL	-	\$1,199,561	\$3,257,839	\$3,156,467	\$3,795,000	\$3,795,000
Expenses						
MATERIALS & SERVICES						
246-199-5-20-8016 - INVESTMENT FEES - DISTRIBUTED	-	-	\$1,070	-	-	-
MATERIALS & SERVICES TOTAL	-	-	\$1,070	-	-	-
DEBT SERVICE						
246-199-5-40-9510 - DEBT SERVICE-PRINCIPAL	-	\$465,000	\$475,000	\$475,000	\$485,000	\$485,000
246-199-5-40-9520 - DEBT SERVICE-INTEREST	-	\$121,183	\$112,860	\$108,608	\$105,000	\$105,000
DEBT SERVICE TOTAL	-	\$586,183	\$587,860	\$583,608	\$590,000	\$590,000
RESERVE FOR FUTURE EXPENDITURES						
246-100-5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	-	-	-	\$2,572,859	\$3,205,000	\$3,205,000
RESERVE FOR FUTURE EXPENDITURES TOTAL	-	-	-	\$2,572,859	\$3,205,000	\$3,205,000
EXPENSES TOTAL	-	\$586,183	\$588,930	\$3,156,467	\$3,795,000	\$3,795,000
Revenues Less Expenses	\$0	\$613,378	\$2,668,909	\$0	\$0	\$0

247-Election Modernization Fund

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
Revenues						
BEGINNING FUND BALANCE						
247-100-3-01-0101 - BEG FUND BALANCE	-	-	\$20,108	-	-	-
247-100-3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	\$19,660	\$21,200	\$21,200
BEGINNING FUND BALANCE TOTAL	-	-	\$20,108	\$19,660	\$21,200	\$21,200
OTHER REVENUE SOURCES						
247-100-3-65-0100 - INTEREST INCOME	-	-	\$335	-	\$600	\$600
247-100-3-65-0110 - INVESTMENT INCOME	-	\$381	\$310	-	\$0	\$0
247-199-3-65-0100 - INTEREST INCOME	-	\$67	\$0	-	-	-
OTHER REVENUE SOURCES TOTAL	-	\$448	\$645	-	\$600	\$600
INTERFUND TRANSFERS						
247-100-3-90-9101 - XFR FR GENERAL FUND	-	\$19,660	-	\$0	\$0	\$0
INTERFUND TRANSFERS TOTAL	-	\$19,660	-	\$0	\$0	\$0
REVENUES TOTAL	-	\$20,108	\$20,753	\$19,660	\$21,800	\$21,800
Expenses						
MATERIALS & SERVICES						
247-105-5-20-5420 - MISCELLANEOUS EXPENSES	-	-	-	\$19,660	\$21,800	\$21,800
247-199-5-20-8016 - INVESTMENT FEES - DISTRIBUTED	-	-	\$7	-	-	-
MATERIALS & SERVICES TOTAL	-	-	\$7	\$19,660	\$21,800	\$21,800
EXPENSES TOTAL	-	-	\$7	\$19,660	\$21,800	\$21,800
Revenues Less Expenses	\$0	\$20,108	\$20,746	\$0	\$0	\$0

248-Opioid Abatement Fund

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
Revenues						
BEGINNING FUND BALANCE						
248-100-3-01-0101 - BEG FUND BALANCE	-	-	-	-	\$141,400	\$141,400
BEGINNING FUND BALANCE TOTAL	-	-	-	\$0	\$141,400	\$141,400
OTHER REVENUE SOURCES						
248-100-3-60-1050 - MISC REVENUE	-	-	\$29,109	-	-	-
248-100-3-65-0100 - INTEREST INCOME	-	-	\$1,668	-	-	-
248-100-3-65-0110 - INVESTMENT INCOME	-	\$0	\$2,026	-	-	-
248-199-3-60-1050 - MISC REVENUE	-	-	-	\$0	\$25,779	\$25,779
OTHER REVENUE SOURCES TOTAL	-	\$0	\$32,802	\$0	\$25,779	\$25,779
INTERFUND TRANSFERS						
248-199-3-90-9101 - XFR FR GENERAL FUND	-	-	\$108,732	\$109,000	\$0	\$0
INTERFUND TRANSFERS TOTAL	-	-	\$108,732	\$109,000	\$0	\$0
REVENUES TOTAL	-	\$0	\$141,534	\$109,000	\$167,179	\$167,179
Expenses						
MATERIALS & SERVICES						
248-199-5-20-5420 - MISCELLANEOUS EXPENSES	-	-	-	\$109,000	\$167,179	\$167,179
248-199-5-20-8016 - INVESTMENT FEES - DISTRIBUTED	-	-	\$45	-	-	-
MATERIALS & SERVICES TOTAL	-	-	\$45	\$109,000	\$167,179	\$167,179
EXPENSES TOTAL	-	-	\$45	\$109,000	\$167,179	\$167,179
Revenues Less Expenses	\$0	\$0	\$141,489	\$0	\$0	\$0

249-Mediation & Conciliation Fund

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
Revenues						
BEGINNING FUND BALANCE						
249-100-3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	\$0	\$165,000	\$165,000
BEGINNING FUND BALANCE TOTAL	-	-	-	\$0	\$165,000	\$165,000
FEDERAL, STATE, & LOCAL						
249-111-3-20-1070 - OTHER SHARED REVENUES	-	-	-	\$0	\$12,911	\$12,911
FEDERAL, STATE, & LOCAL TOTAL	-	-	-	\$0	\$12,911	\$12,911
OTHER REVENUE SOURCES						
249-100-3-65-0100 - INTEREST INCOME	-	-	\$2,549	-	\$2,400	\$2,400
249-100-3-65-0110 - INVESTMENT INCOME	-	\$0	\$2,397	-	\$2,400	\$2,400
OTHER REVENUE SOURCES TOTAL	-	\$0	\$4,946	-	\$4,800	\$4,800
INTERFUND TRANSFERS						
249-199-3-90-9101 - XFR FR GENERAL FUND	-	-	\$158,090	\$145,180	\$0	\$0
INTERFUND TRANSFERS TOTAL	-	-	\$158,090	\$145,180	\$0	\$0
REVENUES TOTAL	-	\$0	\$163,037	\$145,180	\$182,711	\$182,711
Expenses						
MATERIALS & SERVICES						
249-199-5-20-5420 - MISCELLANEOUS EXPENSES	-	-	\$3,768	\$145,180	\$182,711	\$182,711
249-199-5-20-8016 - INVESTMENT FEES - DISTRIBUTED	-	-	\$54	-	-	-
MATERIALS & SERVICES TOTAL	-	-	\$3,821	\$145,180	\$182,711	\$182,711
EXPENSES TOTAL	-	-	\$3,821	\$145,180	\$182,711	\$182,711
Revenues Less Expenses	\$0	\$0	\$159,216	\$0	\$0	\$0

251-Behavioral Health Deflection Grant Fund

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
Revenues						
BEGINNING FUND BALANCE						
251-100-3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	\$0	\$152,000	\$152,000
BEGINNING FUND BALANCE TOTAL	-	-	-	\$0	\$152,000	\$152,000
FEDERAL, STATE, & LOCAL						
251-199-3-30-4010 - STATE GRANTS	-	-	\$75,000	-	\$0	\$0
FEDERAL, STATE, & LOCAL TOTAL	-	-	\$75,000	-	\$0	\$0
OTHER REVENUE SOURCES						
251-100-3-65-0100 - INTEREST INCOME	-	-	\$899	-	\$700	\$700
251-100-3-65-0110 - INVESTMENT INCOME	-	-	\$1,503	-	-	-
OTHER REVENUE SOURCES TOTAL	-	-	\$2,403	-	\$700	\$700
INTERFUND TRANSFERS						
251-199-3-90-9101 - XFR FR GENERAL FUND	-	-	\$75,000	\$75,000	\$0	\$0
INTERFUND TRANSFERS TOTAL	-	-	\$75,000	\$75,000	\$0	\$0
REVENUES TOTAL	-	-	\$152,403	\$75,000	\$152,700	\$152,700
Expenses						
MATERIALS & SERVICES						
251-199-5-20-5420 - MISCELLANEOUS EXPENSES	-	-	-	-	\$2,700	\$2,700
251-199-5-20-5830 - OTHER CONTRACTED SERVICES	-	-	-	\$75,000	\$150,000	\$150,000
251-199-5-20-8016 - INVESTMENT FEES - DISTRIBUTED	-	-	\$38	-	-	-
MATERIALS & SERVICES TOTAL	-	-	\$38	\$75,000	\$152,700	\$152,700
EXPENSES TOTAL	-	-	\$38	\$75,000	\$152,700	\$152,700
Revenues Less Expenses	\$0	\$0	\$152,364	\$0	\$0	\$0

321-Forest Service Fund (Title III)

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
Revenues						
BEGINNING FUND BALANCE						
321-100-3-01-0101 - BEG FUND BALANCE	\$86,602	\$95,480	\$51,839	\$0	\$0	\$0
321-100-3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	\$51,839	\$11,000	\$11,000
BEGINNING FUND BALANCE TOTAL	\$86,602	\$95,480	\$51,839	\$51,839	\$11,000	\$11,000
FEDERAL, STATE, & LOCAL						
321-100-3-20-1030 - FEDERAL FOREST FEES	\$5,992	\$5,453	-	-	-	-
321-100-3-20-1105 - FEDERAL SHARED REV - OTHER	-	\$0	-	\$5,608	\$0	\$0
FEDERAL, STATE, & LOCAL TOTAL	\$5,992	\$5,453	-	\$5,608	\$0	\$0
OTHER REVENUE SOURCES						
321-100-3-65-0100 - INTEREST INCOME	\$2,886	\$2,483	\$357	\$0	\$0	\$0
OTHER REVENUE SOURCES TOTAL	\$2,886	\$2,483	\$357	\$0	\$0	\$0
REVENUES TOTAL	\$95,480	\$103,416	\$52,196	\$57,447	\$11,000	\$11,000
Expenses						
MATERIALS & SERVICES						
321-199-5-20-5420 - MISCELLANEOUS EXPENSES	-	-	-	-	\$11,000	\$11,000
MATERIALS & SERVICES TOTAL	-	-	-	\$0	\$11,000	\$11,000
CAPITAL OUTLAY						
321-113-5-40-9120 - VEHICLES	-	\$51,576	\$41,390	\$57,447	\$0	\$0
CAPITAL OUTLAY TOTAL	-	\$51,576	\$41,390	\$57,447	\$0	\$0
EXPENSES TOTAL	-	\$51,576	\$41,390	\$57,447	\$11,000	\$11,000
Revenues Less Expenses	\$95,480	\$51,839	\$10,806	\$0	\$0	\$0

322-Court Security Fund

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
Revenues						
BEGINNING FUND BALANCE						
322-100-3-01-0101 - BEG FUND BALANCE	\$65,951	\$45,079	\$34,887	\$0	\$0	\$0
322-100-3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	\$35,580	\$27,000	\$27,000
BEGINNING FUND BALANCE TOTAL	\$65,951	\$45,079	\$34,887	\$35,580	\$27,000	\$27,000
FEDERAL, STATE, & LOCAL						
322-100-3-20-1070 - OTHER SHARED REVENUES	\$393	-	-	\$0	\$0	\$0
322-100-3-20-1100 - STATE SHARED REV - OTHER	\$512	-	-	\$0	\$0	\$0
FEDERAL, STATE, & LOCAL TOTAL	\$905	-	-	\$0	\$0	\$0
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS						
322-100-3-50-1000 - FINES	\$5,688	\$8,192	\$8,127	\$6,500	\$8,000	\$8,000
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS TOTAL	\$5,688	\$8,192	\$8,127	\$6,500	\$8,000	\$8,000
OTHER REVENUE SOURCES						
322-100-3-65-0100 - INTEREST INCOME	\$1,970	\$1,169	\$537	\$750	\$750	\$750
322-100-3-65-0110 - INVESTMENT INCOME	-	\$856	\$456	-	-	-
OTHER REVENUE SOURCES TOTAL	\$1,970	\$2,025	\$993	\$750	\$750	\$750
REVENUES TOTAL	\$74,514	\$55,296	\$44,007	\$42,830	\$35,750	\$35,750
Expenses						
MATERIALS & SERVICES						
322-100-5-20-5750 - COURT SECURITY SERVICES	\$29,436	\$20,410	\$16,342	\$42,830	\$35,750	\$35,750
322-199-5-20-8016 - INVESTMENT FEES - DISTRIBUTED	-	-	\$10	-	-	-
MATERIALS & SERVICES TOTAL	\$29,436	\$20,410	\$16,352	\$42,830	\$35,750	\$35,750
CAPITAL OUTLAY						
EXPENSES TOTAL	\$29,436	\$20,410	\$16,352	\$42,830	\$35,750	\$35,750
Revenues Less Expenses	\$45,079	\$34,887	\$27,654	\$0	\$0	\$0

Line Item Detail: Other Funds

FY2026 Budget

500-Strategic Investment Program (SIP) Fund

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
Revenues						
BEGINNING FUND BALANCE						
500-100-3-01-0101 - BEG FUND BALANCE	\$57,342	\$65,875	\$1,363	\$0	\$0	\$0
500-100-3-01-0102 - BEG FUND BALANCE-BUD	—	—	—	\$0	\$65,000	\$65,000
BEGINNING FUND BALANCE TOTAL	\$57,342	\$65,875	\$1,363	\$0	\$65,000	\$65,000
TAXES						
500-500-3-20-1085 - PMT IN LIEU OF TAX-SIP AGREEMENTS	\$90,137	\$87,735	\$6,594,628	\$6,593,797	\$8,806,019	\$8,806,019
TAXES TOTAL	\$90,137	\$87,735	\$6,594,628	\$6,593,797	\$8,806,019	\$8,806,019
OTHER REVENUE SOURCES						
500-100-3-65-0100 - INTEREST INCOME	\$1,573	\$2,561	\$15,578	\$0	\$0	\$0
500-100-3-65-0110 - INVESTMENT INCOME	—	\$1,363	\$2,693	—	—	—
500-500-3-65-0100 - INTEREST INCOME	\$702	—	—	\$0	\$0	\$0
OTHER REVENUE SOURCES TOTAL	\$2,275	\$3,924	\$18,271	\$0	\$0	\$0
REVENUES TOTAL	\$149,754	\$157,533	\$6,614,261	\$6,593,797	\$8,871,019	\$8,871,019
Expenses						
MATERIALS & SERVICES						
500-199-5-20-8016 - INVESTMENT FEES - DISTRIBUTED	—	—	\$55	—	—	—
MATERIALS & SERVICES TOTAL	—	—	\$55	—	—	—
SPECIAL PAYMENTS						
500-199-5-50-7020 - PASS THRU PAYMENTS - OTHER	—	—	—	\$21,000	\$0	\$0
500-199-5-50-7030 - PASS THRU PAYMENTS -LOCAL GOVT	—	—	\$2,223,588	\$2,636,900	\$3,648,700	\$3,648,700
500-500-5-50-7030 - PASS THRU PAYMENTS -LOCAL GOVT	\$30,093	\$16,434	\$395,657	\$0	\$0	\$0
SPECIAL PAYMENTS TOTAL	\$30,093	\$16,434	\$2,619,246	\$2,657,900	\$3,648,700	\$3,648,700
INTERFUND TRANSFERS						
500-100-5-50-8227 - XFR TO CAPITAL IMPROVEMENT PROJ	\$53,785	—	—	\$0	\$0	\$0
500-199-5-50-8101 - XFR TO GENERAL FUND	—	—	\$287,010	\$287,010	\$1,300,625	\$1,300,625
500-199-5-50-8201 - XFR TO ROAD FUND EQUIP RES	—	—	\$1,049,561	\$1,049,561	\$0	\$0
500-199-5-50-8202 - XFR TO ROAD FUND	—	—	\$971,598	\$971,598	\$0	\$0
500-199-5-50-8207 - XFR TO 911 EMERGENCY FUND	—	—	\$809,239	\$809,239	\$0	\$0
500-199-5-50-8214 - XFR TO FAIR	—	—	\$152,217	\$152,217	\$0	\$0
500-199-5-50-8215 - XFR TO COMPUTER EQUIP RESERVE	—	—	\$150,000	\$150,000	\$253,500	\$253,500

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
500-199-5-50-8219 - XFR TO VIDEO LOTTERY ECON DEV	–	–	\$240,300	\$240,300	\$0	\$0
500-199-5-50-8220 - XFR TO VICTIM/WITNESS ASSISTANCE	–	–	\$29,750	\$29,750	\$59,512	\$59,512
500-199-5-50-8224 - XFR TO WEED EQUIP. RESERVE	–	–	–	–	\$39,800	\$39,800
500-199-5-50-8227 - XFR TO CAPITAL IMPROVEMENT PROJ	–	–	–	–	\$1,807,677	\$1,807,677
500-199-5-50-8236 - XFR TO FAIR IMPROVEMENT FUND	–	–	–	–	\$377,350	\$377,350
500-199-5-50-8238 - XFR TO PARK FUND	–	–	\$71,031	\$71,031	\$51,399	\$51,399
500-199-5-50-8241 - XFR TO BUILDING RESERVE FUND	–	–	–	–	\$117,000	\$117,000
500-199-5-50-8510 - XFR TO COMMUNITY CORRECTIONS	–	–	\$175,191	\$175,191	\$73,956	\$73,956
500-500-5-50-8101 - XFR TO GENERAL FUND	–	\$139,737	–	\$0	\$520,000	\$520,000
500-500-5-50-8200 - XFR TO HERITAGE TRAIL FUND	–	–	–	\$0	\$621,500	\$621,500
INTERFUND TRANSFERS TOTAL	\$53,785	\$139,737	\$3,935,897	\$3,935,897	\$5,222,319	\$5,222,319
EXPENSES TOTAL	\$83,878	\$156,171	\$6,555,198	\$6,593,797	\$8,871,019	\$8,871,019
Revenues Less Expenses	\$65,875	\$1,363	\$59,063	\$0	\$0	\$0

501-Shepherds Flat Fees Fund (Inactive)

ACTUALS & YTD				CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
Revenues						
BEGINNING FUND BALANCE						
501-100-3-01-0101 - BEG FUND BALANCE	–	\$6	\$184	\$0	\$0	\$0
BEGINNING FUND BALANCE TOTAL	–	\$6	\$184	\$0	\$0	\$0
TAXES						
501-501-3-20-1085 - PMT IN LIEU OF TAX-SIP AGREEMENTS	\$1,524,342	\$1,519,386	–	\$0	\$0	\$0
TAXES TOTAL	\$1,524,342	\$1,519,386	–	\$0	\$0	\$0
OTHER REVENUE SOURCES						
501-100-3-65-0100 - INTEREST INCOME	\$6,953	\$7,459	–	\$0	\$0	\$0
501-100-3-65-0110 - INVESTMENT INCOME	–	\$184	–	–	–	–
501-501-3-65-0100 - INTEREST INCOME	\$741	–	–	\$0	\$0	\$0
OTHER REVENUE SOURCES TOTAL	\$7,694	\$7,643	–	\$0	\$0	\$0
REVENUES TOTAL	\$1,532,036	\$1,527,035	\$184	\$0	\$0	\$0
Expenses						
SPECIAL PAYMENTS						
501-501-5-50-7020 - PASS THRU PAYMENTS - OTHER	\$21,500	–	–	\$0	\$0	\$0
501-501-5-50-7030 - PASS THRU PAYMENTS -LOCAL GOVT	\$514,294	\$412,733	–	\$0	\$0	\$0
SPECIAL PAYMENTS TOTAL	\$535,794	\$412,733	–	\$0	\$0	\$0
INTERFUND TRANSFERS						
501-501-5-50-8101 - XFR TO GENERAL FUND	\$5,581	–	–	\$0	\$0	\$0
501-501-5-50-8201 - XFR TO ROAD FUND EQUIP RES	\$151,556	–	–	\$0	\$0	\$0
501-501-5-50-8202 - XFR TO ROAD FUND	\$684,503	\$1,114,117	–	\$0	\$0	\$0
501-501-5-50-8241 - XFR TO BUILDING RESERVE FUND	\$154,596	–	–	\$0	\$0	\$0
INTERFUND TRANSFERS TOTAL	\$996,236	\$1,114,117	–	\$0	\$0	\$0
EXPENSES TOTAL	\$1,532,030	\$1,526,851	–	\$0	\$0	\$0
Revenues Less Expenses	\$6	\$184	\$184	\$0	\$0	\$0

504-FTA Grant Fund (Inactive)

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
Revenues						
BEGINNING FUND BALANCE						
504-100-3-01-0101 - BEG FUND BALANCE	\$36,575	\$95,726	–	\$0	\$0	\$0
BEGINNING FUND BALANCE TOTAL	\$36,575	\$95,726	–	\$0	\$0	\$0
FEDERAL, STATE, & LOCAL						
504-504-3-30-4000 - FEDERAL GRANTS	\$265,202	\$0	–	\$0	\$0	\$0
504-504-3-30-4010 - STATE GRANTS	\$2,743	\$0	–	\$0	\$0	\$0
FEDERAL, STATE, & LOCAL TOTAL	\$267,945	\$0	–	\$0	\$0	\$0
OTHER REVENUE SOURCES						
504-100-3-65-0100 - INTEREST INCOME	\$3,449	\$0	–	\$0	\$0	\$0
504-504-3-65-0100 - INTEREST INCOME	\$1,507	–	–	\$0	\$0	\$0
OTHER REVENUE SOURCES TOTAL	\$4,956	\$0	–	\$0	\$0	\$0
INTERFUND TRANSFERS						
504-504-3-90-9216 - XFR FR SPEC TRANSPORTATION FUND	\$52,868	–	–	\$0	\$0	\$0
504-504-3-90-9504 - XFR FR 5310	\$1,478	–	–	\$0	\$0	\$0
INTERFUND TRANSFERS TOTAL	\$54,346	–	–	\$0	\$0	\$0
REVENUES TOTAL	\$363,823	\$95,726	–	\$0	\$0	\$0
Expenses						
MATERIALS & SERVICES						
504-504-5-20-5260 - ADVERTISING/MARKETING	\$1,155	–	–	\$0	\$0	\$0
504-504-5-20-5320 - FEES - OTHER	\$20	–	–	–	–	–
504-504-5-20-5370 - INSURANCE - LIABILITY	\$11,260	–	–	\$0	\$0	\$0
504-504-5-20-5390 - INSURANCE - VEHICLE	\$3,641	–	–	\$0	\$0	\$0
504-504-5-20-5420 - MISCELLANEOUS EXPENSES	\$926	–	–	\$0	\$0	\$0
504-504-5-20-5500 - TELEPHONE & INTERNET	\$2,319	–	–	\$0	\$0	\$0
504-504-5-20-5830 - OTHER CONTRACTED SERVICES	\$20,696	–	–	\$0	\$0	\$0
504-504-5-20-5840 - EMPLOYMENT SCREENING	\$365	–	–	\$0	\$0	\$0
504-504-5-20-5870 - TRANSPORTATION SERVICES	\$9,000	–	–	–	–	–
504-504-5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	\$789	–	–	\$0	\$0	\$0
504-504-5-20-5940 - FUEL	\$448	–	–	\$0	\$0	\$0
504-504-5-20-5970 - MISCELLANEOUS SUPPLIES	\$188	–	–	\$0	\$0	\$0
504-504-5-20-6060 - SOFTWARE (OWNED) < \$5K	\$31,733	–	–	–	–	–
504-504-5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	\$15,253	–	–	\$0	\$0	\$0
504-504-5-20-6520 - LEASES - SOFTWARE (SAAS)	\$89	–	–	\$0	\$0	\$0
MATERIALS & SERVICES TOTAL	\$97,881	–	–	\$0	\$0	\$0
PERSONNEL SERVICES						
504-504-5-10-1400 - WAGES & SALARIES	\$84,213	\$0	–	\$0	\$0	\$0
504-504-5-10-1430 - FRINGE BENEFITS	\$15,327	\$0	–	\$0	\$0	\$0
504-504-5-10-1450 - TAXES	\$5,695	\$0	–	\$0	\$0	\$0
504-504-5-10-1460 - UNEMPLOYMENT INS	\$928	\$0	–	\$0	\$0	\$0
504-504-5-10-1470 - WORKERS COMP INS	\$21	\$0	–	\$0	\$0	\$0
504-504-5-10-1480 - RETIREMENT-DB	\$9,679	–	–	\$0	\$0	\$0
PERSONNEL SERVICES TOTAL	\$115,862	\$0	–	\$0	\$0	\$0
CAPITAL OUTLAY						
INTERFUND TRANSFERS						

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
504-504-5-50-8216 - XFR TO SPEC TRANSPORTATION FUND	-	\$95,726	-	\$0	\$0	\$0
504-504-5-50-8225 - XFR TO STF VEHICLE RESERVE FUND	\$53,838	-	-	\$0	\$0	\$0
INTERFUND TRANSFERS TOTAL	\$53,838	\$95,726	-	\$0	\$0	\$0
OPERATING CONTINGENCY						
EXPENSES TOTAL	\$267,581	\$95,726	-	\$0	\$0	\$0
Revenues Less Expenses	\$96,242	\$0	\$0	\$0	\$0	\$0

510-Community Corrections Fund

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
Revenues						
BEGINNING FUND BALANCE						
510-100-3-01-0101 - BEG FUND BALANCE	\$401,895	\$298,787	\$346,933	\$0	\$0	\$0
510-100-3-01-0102 - BEG FUND BALANCE-BUD	—	—	—	\$236,960	\$390,000	\$390,000
BEGINNING FUND BALANCE TOTAL	\$401,895	\$298,787	\$346,933	\$236,960	\$390,000	\$390,000
FEDERAL, STATE, & LOCAL						
510-113-3-20-1100 - STATE SHARED REV - OTHER	—	\$13,216	\$160,277	—	—	—
510-113-3-30-4000 - FEDERAL GRANTS	—	\$84,800	\$84,800	—	—	—
510-113-3-30-4010 - STATE GRANTS	\$632,638	\$554,410	\$474,592	\$668,978	\$642,800	\$642,800
FEDERAL, STATE, & LOCAL TOTAL	\$632,638	\$652,426	\$719,669	\$668,978	\$642,800	\$642,800
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS						
510-113-3-40-5046 - COMMUNITY SERVICE FEES	\$9,000	\$3,600	\$15,000	\$9,000	\$12,000	\$12,000
510-113-3-40-5054 - OTHER CONTRACT SERVICES	—	\$4,388	\$0	\$0	\$0	\$0
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS TOTAL	\$9,000	\$7,988	\$15,000	\$9,000	\$12,000	\$12,000
OTHER REVENUE SOURCES						
510-100-3-65-0100 - INTEREST INCOME	\$5,433	\$3,768	\$4,385	\$6,000	\$6,000	\$6,000
510-113-3-60-1020 - INSURANCE PROCEEDS	\$2,441	—	—	—	—	—
510-113-3-65-0100 - INTEREST INCOME	\$3,152	—	—	\$0	\$0	\$0
510-113-3-80-7075 - REIMBURSEMENTS	\$929	—	\$399	\$0	\$2,000	\$2,000
OTHER REVENUE SOURCES TOTAL	\$11,955	\$3,768	\$4,784	\$6,000	\$8,000	\$8,000
INTERFUND TRANSFERS						
510-113-3-90-9101 - XFR FR GENERAL FUND	—	\$51,255	—	\$0	\$0	\$0
510-199-3-90-9101 - XFR FR GENERAL FUND	—	—	—	—	\$236,947	\$236,947
510-199-3-90-9500 - XFR FR ECHO WINDS FEES FUND	—	—	\$175,191	\$175,191	\$73,956	\$73,956
INTERFUND TRANSFERS TOTAL	—	\$51,255	\$175,191	\$175,191	\$310,903	\$310,903
REVENUES TOTAL	\$1,055,488	\$1,014,224	\$1,261,577	\$1,096,129	\$1,363,703	\$1,363,703
Expenses						
MATERIALS & SERVICES						
510-113-5-20-5250 - OFFICE SUPPLIES	\$4,952	\$2,109	\$2,061	\$6,000	\$5,000	\$5,000
510-113-5-20-5280 - BANKING & MERCHANT FEES	—	—	\$20	—	—	—
510-113-5-20-5310 - DUES & MEMBERSHIPS	—	\$200	—	\$500	\$750	\$750
510-113-5-20-5370 - INSURANCE - LIABILITY	—	\$1,792	\$1,842	\$1,874	\$2,091	\$2,091
510-113-5-20-5380 - INSURANCE-PROPERTY	—	\$1,044	—	\$1,628	\$1,284	\$1,284
510-113-5-20-5390 - INSURANCE - VEHICLE	\$2,847	\$4,327	\$4,678	\$4,844	\$7,443	\$7,443
510-113-5-20-5500 - TELEPHONE & INTERNET	\$115	\$1,344	\$2,533	\$2,000	\$2,000	\$2,000
510-113-5-20-5510 - TRAINING & DEVELOPMENT	\$35	\$1,125	\$1,963	\$2,500	\$3,000	\$3,000
510-113-5-20-5530 - TRANSPORTATION - OTHER	—	\$56	—	—	—	—
510-113-5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$1,106	\$2,239	\$3,708	\$2,500	\$3,500	\$3,500
510-113-5-20-5600 - UNIFORMS CLOTHING EXPENSE	\$2,694	\$3,889	\$3,922	\$5,000	\$5,000	\$5,000
510-113-5-20-5800 - LAB SERVICES	\$424	\$1,347	\$127	\$2,000	\$2,000	\$2,000
510-113-5-20-5830 - OTHER CONTRACTED SERVICES	\$97,526	\$5,196	\$3,336	\$0	\$24,000	\$24,000

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
510-113-5-20-5840 - EMPLOYMENT SCREENING	–	\$953	–	\$1,000	\$1,000	\$1,000
510-113-5-20-5850 - INVESTIGATION SERVICES	\$120	–	–	\$1,000	\$500	\$500
510-113-5-20-5890 - JAIL-BOARD AND ROOM	\$21,634	\$150,912	\$150,384	\$175,200	\$175,200	\$175,200
510-113-5-20-5895 - JAIL-MEDICAL EXPENSE	–	–	–	\$2,000	\$2,000	\$2,000
510-113-5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	–	\$61	\$1,542	\$2,000	\$2,500	\$2,500
510-113-5-20-5930 - EQUIPMENT < \$5K	–	\$605	–	\$2,500	\$2,500	\$2,500
510-113-5-20-5940 - FUEL	\$15,410	\$11,519	\$10,475	\$20,000	\$20,000	\$20,000
510-113-5-20-5970 - MISCELLANEOUS SUPPLIES	\$282	\$68	\$183	\$2,500	\$2,000	\$2,000
510-113-5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	–	\$400	\$80	\$1,000	\$1,000	\$1,000
510-113-5-20-6030 - SAFETY EQUIPMENT & SUPPLIES	\$45	\$3,990	–	\$0	\$0	\$0
510-113-5-20-6050 - SMALL TOOLS & EQUIPMENT < \$5K	–	–	–	\$1,500	\$1,500	\$1,500
510-113-5-20-6100 - BUILDING MAINTENANCE	\$25	\$120	–	\$0	\$0	\$0
510-113-5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	\$6,441	\$4,427	\$5,000	\$8,000	\$8,000	\$8,000
510-113-5-20-6520 - LEASES - SOFTWARE (SAAS)	–	\$1,487	\$1,858	\$1,487	\$1,487	\$1,487
510-113-5-20-6530 - RENTAL - EQUIPMENT	–	–	\$172	–	–	–
MATERIALS & SERVICES TOTAL	\$153,656	\$199,209	\$193,885	\$247,033	\$273,755	\$273,755
PERSONNEL SERVICES						
510-113-5-10-1400 - WAGES & SALARIES	\$342,078	\$272,949	\$307,590	\$341,008	\$361,987	\$361,987
510-113-5-10-1420 - OVERTIME	\$1,970	\$1,293	\$695	\$2,648	\$3,655	\$3,655
510-113-5-10-1430 - FRINGE BENEFITS	\$88,460	\$86,590	\$100,231	\$107,565	\$123,883	\$123,883
510-113-5-10-1440 - PERS	\$710	\$2,195	\$7,749	\$17,209	\$16,307	\$16,307
510-113-5-10-1450 - TAXES	\$25,392	\$20,530	\$22,796	\$28,618	\$29,862	\$29,862
510-113-5-10-1460 - UNEMPLOYMENT INS	\$3,650	\$3,941	\$4,814	\$3,054	\$3,054	\$3,054
510-113-5-10-1470 - WORKERS COMP INS	\$11,155	\$3,743	\$6,952	\$8,002	\$8,361	\$8,361
510-113-5-10-1480 - RETIREMENT-DB	\$82,759	\$54,054	\$107,172	\$122,141	\$142,032	\$142,032
510-113-5-10-1490 - RETIREMENT-DC	-\$231	–	–	\$0	\$0	\$0
510-113-5-10-1500 - EMPLOYEE INCENTIVES	\$8,328	\$2,849	–	\$500	\$2,000	\$2,000
PERSONNEL SERVICES TOTAL	\$564,272	\$448,145	\$558,000	\$630,745	\$691,141	\$691,141
CAPITAL OUTLAY						
510-113-5-40-9120 - VEHICLES	\$38,774	\$10,369	–	\$0	\$116,500	\$116,500
CAPITAL OUTLAY TOTAL	\$38,774	\$10,369	–	\$0	\$116,500	\$116,500
SPECIAL PAYMENTS						
510-113-5-50-7020 - PASS THRU PAYMENTS - OTHER	–	\$9,567	\$9,567	\$9,567	\$9,567	\$9,567
SPECIAL PAYMENTS TOTAL	–	\$9,567	\$9,567	\$9,567	\$9,567	\$9,567
OPERATING CONTINGENCY						
510-100-5-50-9999 - OPERATING CONTINGENCY	–	–	–	\$63,284	\$163,500	\$163,500
OPERATING CONTINGENCY TOTAL	–	–	–	\$63,284	\$163,500	\$163,500
UNAPPROPRIATED ENDING FUND BALANCE						
510-100-5-90-9001 - UNAPPROPRIATED ENDING BAL	–	–	–	\$145,500	\$109,240	\$109,240
UNAPPROPRIATED ENDING FUND BALANCE TOTAL	–	–	–	\$145,500	\$109,240	\$109,240
EXPENSES TOTAL	\$756,701	\$667,291	\$761,452	\$1,096,129	\$1,363,703	\$1,363,703
Revenues Less Expenses	\$298,787	\$346,933	\$500,125	\$0	\$0	\$0

521-PGE/CARTY Fund (Inactive)

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
Revenues						
BEGINNING FUND BALANCE						
521-100-3-01-0101 - BEG FUND BALANCE	\$228,437	\$2	\$1,013	\$0	\$0	\$0
BEGINNING FUND BALANCE TOTAL	\$228,437	\$2	\$1,013	\$0	\$0	\$0
TAXES						
521-521-3-20-1085 - PMT IN LIEU OF TAX-SIP AGREEMENTS	\$2,262,607	\$2,392,641	–	\$0	\$0	\$0
TAXES TOTAL	\$2,262,607	\$2,392,641	–	\$0	\$0	\$0
OTHER REVENUE SOURCES						
521-100-3-65-0100 - INTEREST INCOME	\$2,821	\$18,595	–	\$0	\$0	\$0
521-100-3-65-0110 - INVESTMENT INCOME	–	\$1,013	–	–	–	–
521-521-3-65-0100 - INTEREST INCOME	\$7,155	–	–	\$0	\$0	\$0
OTHER REVENUE SOURCES TOTAL	\$9,976	\$19,609	–	\$0	\$0	\$0
REVENUES TOTAL	\$2,501,020	\$2,412,253	\$1,013	\$0	\$0	\$0
Expenses						
SPECIAL PAYMENTS						
521-521-5-50-7020 - PASS THRU PAYMENTS - OTHER	\$100,000	–	–	\$0	\$0	\$0
521-521-5-50-7030 - PASS THRU PAYMENTS -LOCAL GOVT	\$592,534	\$621,088	–	\$0	\$0	\$0
SPECIAL PAYMENTS TOTAL	\$692,534	\$621,088	–	\$0	\$0	\$0
INTERFUND TRANSFERS						
521-100-5-50-8227 - XFR TO CAPITAL IMPROVEMENT PROJ	\$63,008	–	–	\$0	\$0	\$0
521-521-5-50-8202 - XFR TO ROAD FUND	\$1,745,476	\$1,790,151	–	\$0	\$0	\$0
INTERFUND TRANSFERS TOTAL	\$1,808,484	\$1,790,151	–	\$0	\$0	\$0
EXPENSES TOTAL	\$2,501,018	\$2,411,239	–	\$0	\$0	\$0
Revenues Less Expenses	\$2	\$1,013	\$1,013	\$0	\$0	\$0

522-Sheriff's Reserve Fund

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
Revenues						
BEGINNING FUND BALANCE						
522-100-3-01-0101 - BEG FUND BALANCE	\$14,558	\$15,713	\$11,809	\$0	\$0	\$0
522-100-3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	\$12,000	\$8,500	\$8,500
BEGINNING FUND BALANCE TOTAL	\$14,558	\$15,713	\$11,809	\$12,000	\$8,500	\$8,500
FEDERAL, STATE, & LOCAL						
522-113-3-30-4020 - LOCAL GRANTS	-	-	-	-	\$300,000	\$300,000
FEDERAL, STATE, & LOCAL TOTAL	-	-	-	-	\$300,000	\$300,000
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS						
522-402-3-40-5050 - RESERVE FEES	\$2,400	-	-	\$2,000	\$2,000	\$2,000
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS TOTAL	\$2,400	-	-	\$2,000	\$2,000	\$2,000
OTHER REVENUE SOURCES						
522-100-3-65-0100 - INTEREST INCOME	\$531	\$364	\$174	\$0	\$0	\$0
522-100-3-65-0110 - INVESTMENT INCOME	-	\$300	\$145	-	-	-
522-113-3-60-1000 - CONTRIBUTIONS & DONATIONS	-	\$200	\$541	\$0	\$0	\$0
522-199-3-65-0100 - INTEREST INCOME	-	-	-	\$300	\$300	\$300
522-401-3-60-1000 - CONTRIBUTIONS & DONATIONS	\$100	-	-	\$1,500	\$1,500	\$1,500
OTHER REVENUE SOURCES TOTAL	\$631	\$864	\$860	\$1,800	\$1,800	\$1,800
REVENUES TOTAL	\$17,589	\$16,578	\$12,670	\$15,800	\$312,300	\$312,300
Expenses						
MATERIALS & SERVICES						
522-113-5-20-5260 - ADVERTISING/MARKETING	\$729	\$1,215	\$475	\$2,000	\$2,000	\$2,000
522-113-5-20-5420 - MISCELLANEOUS EXPENSES	\$800	\$366	\$75	\$1,500	\$3,000	\$3,000
522-113-5-20-5950 - HOSPITALITY EVENT SUPPLIES	\$197	-	-	-	-	-
522-199-5-20-8016 - INVESTMENT FEES - DISTRIBUTED	-	-	\$3	-	-	-
522-401-5-20-5250 - OFFICE SUPPLIES	-	-	-	\$500	\$500	\$500
522-401-5-20-5420 - MISCELLANEOUS EXPENSES	-	\$1,661	-	\$0	\$0	\$0
522-401-5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	-	-	\$140	\$200	\$200	\$200
522-401-5-20-5510 - TRAINING & DEVELOPMENT	-	-	\$325	\$600	\$600	\$600
522-401-5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	-	-	-	\$1,000	\$1,000	\$1,000
522-401-5-20-5830 - OTHER CONTRACTED SERVICES	-	\$1,153	\$2,446	\$1,500	\$1,500	\$1,500
522-401-5-20-5970 - MISCELLANEOUS SUPPLIES	\$149	\$234	-	\$0	\$0	\$0
522-401-5-20-6520 - LEASES - SOFTWARE (SAAS)	-	\$140	-	\$200	\$0	\$0
522-402-5-20-5510 - TRAINING & DEVELOPMENT	-	-	-	\$500	\$500	\$500
522-402-5-20-5600 - UNIFORMS CLOTHING EXPENSE	-	-	-	\$3,000	\$3,000	\$3,000
MATERIALS & SERVICES TOTAL	\$1,875	\$4,768	\$3,465	\$11,000	\$12,300	\$12,300
CAPITAL OUTLAY						
522-113-5-40-9120 - VEHICLES	-	-	-	-	\$300,000	\$300,000
CAPITAL OUTLAY TOTAL	-	-	-	-	\$300,000	\$300,000
OPERATING CONTINGENCY						
522-100-5-50-9999 - OPERATING CONTINGENCY	-	-	-	\$4,800	\$0	\$0
OPERATING CONTINGENCY TOTAL	-	-	-	\$4,800	\$0	\$0
EXPENSES TOTAL	\$1,875	\$4,768	\$3,465	\$15,800	\$312,300	\$312,300

ACTUALS & YTD				CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
Revenues Less Expenses	\$15,713	\$11,809	\$9,205	\$0	\$0	\$0

523-Wheatridge Wind Fund (Inactive)

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
Revenues						
BEGINNING FUND BALANCE						
523-100-3-01-0101 - BEG FUND BALANCE	\$579,111	\$2,246	\$101,110	\$0	\$0	\$0
BEGINNING FUND BALANCE TOTAL	\$579,111	\$2,246	\$101,110	\$0	\$0	\$0
TAXES						
523-523-3-20-1085 - PMT IN LIEU OF TAX-SIP AGREEMENTS	\$2,500,225	\$2,534,271	–	\$0	\$0	\$0
TAXES TOTAL	\$2,500,225	\$2,534,271	–	\$0	\$0	\$0
OTHER REVENUE SOURCES						
523-100-3-65-0100 - INTEREST INCOME	\$21,537	\$21,458	\$840	\$0	\$0	\$0
523-100-3-65-0110 - INVESTMENT INCOME	–	\$187	–	–	–	–
523-523-3-65-0100 - INTEREST INCOME	\$16,750	–	–	\$0	\$0	\$0
OTHER REVENUE SOURCES TOTAL	\$38,287	\$21,645	\$840	\$0	\$0	\$0
REVENUES TOTAL	\$3,117,622	\$2,558,162	\$101,949	\$0	\$0	\$0
Expenses						
PERSONNEL SERVICES						
523-523-5-10-1480 - RETIREMENT-DB	\$685,376	–	–	–	–	–
PERSONNEL SERVICES TOTAL	\$685,376	–	–	–	–	–
SPECIAL PAYMENTS						
523-523-5-50-7030 - PASS THRU PAYMENTS -LOCAL GOVT	\$1,500,000	\$1,517,053	–	\$0	\$0	\$0
SPECIAL PAYMENTS TOTAL	\$1,500,000	\$1,517,053	–	\$0	\$0	\$0
INTERFUND TRANSFERS						
523-523-5-50-8200 - XFR TO HERITAGE TRAIL FUND	–	\$599,691	–	\$0	\$0	\$0
523-523-5-50-8227 - XFR TO CAPITAL IMPROVEMENT PROJ	\$930,000	\$340,309	–	\$0	\$0	\$0
INTERFUND TRANSFERS TOTAL	\$930,000	\$940,000	–	\$0	\$0	\$0
EXPENSES TOTAL	\$3,115,376	\$2,457,053	–	\$0	\$0	\$0
Revenues Less Expenses	\$2,246	\$101,110	\$101,949	\$0	\$0	\$0

524-Orchard Wind Fund (Inactive)

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
Revenues						
BEGINNING FUND BALANCE						
524-100-3-01-0101 - BEG FUND BALANCE	\$2,600	\$3,180	\$3,187	\$0	\$0	\$0
BEGINNING FUND BALANCE TOTAL	\$2,600	\$3,180	\$3,187	\$0	\$0	\$0
TAXES						
524-524-3-20-1085 - PMT IN LIEU OF TAX-SIP AGREEMENTS	\$129,887	\$109,084	–	\$0	\$0	\$0
TAXES TOTAL	\$129,887	\$109,084	–	\$0	\$0	\$0
OTHER REVENUE SOURCES						
524-100-3-65-0100 - INTEREST INCOME	\$580	\$395	\$26	\$0	\$0	\$0
524-100-3-65-0110 - INVESTMENT INCOME	–	\$111	–	–	–	–
OTHER REVENUE SOURCES TOTAL	\$580	\$507	\$26	\$0	\$0	\$0
REVENUES TOTAL	\$133,068	\$112,771	\$3,213	\$0	\$0	\$0
Expenses						
SPECIAL PAYMENTS						
524-524-5-50-7030 - PASS THRU PAYMENTS -LOCAL GOVT	\$125,037	\$101,984	–	\$0	\$0	\$0
SPECIAL PAYMENTS TOTAL	\$125,037	\$101,984	–	\$0	\$0	\$0
INTERFUND TRANSFERS						
524-524-5-50-8101 - XFR TO GENERAL FUND	–	\$7,600	–	\$0	\$0	\$0
524-524-5-50-8227 - XFR TO CAPITAL IMPROVEMENT PROJ	\$4,850	–	–	\$0	\$0	\$0
INTERFUND TRANSFERS TOTAL	\$4,850	\$7,600	–	\$0	\$0	\$0
EXPENSES TOTAL	\$129,887	\$109,584	–	\$0	\$0	\$0
Revenues Less Expenses	\$3,180	\$3,187	\$3,213	\$0	\$0	\$0

540-Resiliency Fund

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
Revenues						
BEGINNING FUND BALANCE						
540-100-3-01-0101 - BEG FUND BALANCE	\$5,490,754	\$5,171,936	\$1,758,402	\$0	\$0	\$0
540-100-3-01-0102 - BEG FUND BALANCE-BUD	–	–	–	\$1,758,402	\$55,000	\$55,000
BEGINNING FUND BALANCE TOTAL	\$5,490,754	\$5,171,936	\$1,758,402	\$1,758,402	\$55,000	\$55,000
TAXES						
540-540-3-20-1080 - PMT IN LIEU OF TAX	\$2,012,786	–	–	\$0	\$0	\$0
TAXES TOTAL	\$2,012,786	–	–	\$0	\$0	\$0
FEDERAL, STATE, & LOCAL						
540-540-3-30-4000 - FEDERAL GRANTS	\$1,492,400	\$365,526	–	\$0	\$0	\$0
FEDERAL, STATE, & LOCAL TOTAL	\$1,492,400	\$365,526	–	\$0	\$0	\$0
INTERFUND TRANSFERS						
540-199-3-90-9245 - XFR FR WATER PLANNING FUND	–	–	\$10,021	\$10,021	\$0	\$0
540-540-3-90-9101 - XFR FR GENERAL FUND	\$500,000	–	–	\$0	\$0	\$0
INTERFUND TRANSFERS TOTAL	\$500,000	–	\$10,021	\$10,021	\$0	\$0
REVENUES TOTAL	\$9,495,940	\$5,537,462	\$1,768,423	\$1,768,423	\$55,000	\$55,000
Expenses						
MATERIALS & SERVICES						
540-115-5-20-5740 - CONSULTING SERVICES	\$80,021	–	–	\$0	\$0	\$0
540-199-5-20-5830 - OTHER CONTRACTED SERVICES	–	\$578,386	\$932,393	–	–	–
540-540-5-20-5420 - MISCELLANEOUS EXPENSES	–	–	–	\$987,370	\$0	\$0
MATERIALS & SERVICES TOTAL	\$80,021	\$578,386	\$932,393	\$987,370	\$0	\$0
PERSONNEL SERVICES						
540-199-5-10-1480 - RETIREMENT-DB	–	\$1,000,000	–	\$0	\$0	\$0
PERSONNEL SERVICES TOTAL	–	\$1,000,000	–	\$0	\$0	\$0
SPECIAL PAYMENTS						
540-199-5-50-7070 - GRANTS-BUSINESS	–	–	–	\$50,000	\$0	\$0
540-540-5-50-7060 - GRANTS-LOCAL GOVT	\$60,000	–	–	\$0	\$0	\$0
540-540-5-50-7070 - GRANTS-BUSINESS	\$183,984	\$158,984	\$50,000	\$0	\$0	\$0
SPECIAL PAYMENTS TOTAL	\$243,984	\$158,984	\$50,000	\$50,000	\$0	\$0
INTERFUND TRANSFERS						
540-199-5-50-8201 - XFR TO ROAD FUND EQUIP RES	–	\$1,020,325	–	\$0	\$0	\$0
540-199-5-50-8215 - XFR TO COMPUTER EQUIP RESERVE	–	–	\$731,052	\$731,053	\$0	\$0
540-199-5-50-8227 - XFR TO CAPITAL IMPROVEMENT PROJ	–	\$951,365	–	\$0	\$0	\$0
540-199-5-50-8245 - XFR TO WATER PLANNING FUND	–	\$70,000	–	\$0	\$0	\$0
540-540-5-50-8101 - XFR TO GENERAL FUND	–	–	–	\$0	\$55,000	\$55,000
540-540-5-50-8227 - XFR TO CAPITAL IMPROVEMENT PROJ	\$4,000,000	–	–	\$0	\$0	\$0
INTERFUND TRANSFERS TOTAL	\$4,000,000	\$2,041,690	\$731,052	\$731,053	\$55,000	\$55,000
OPERATING CONTINGENCY						
EXPENSES TOTAL	\$4,324,005	\$3,779,060	\$1,713,446	\$1,768,423	\$55,000	\$55,000
Revenues Less Expenses	\$5,171,936	\$1,758,402	\$54,977	\$0	\$0	\$0

665-State & Federal Wildlife Fund

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
Revenues						
BEGINNING FUND BALANCE						
665-100-3-01-0101 - BEG FUND BALANCE	\$6,197	\$9,684	\$3,409	\$0	\$0	\$0
665-100-3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	\$0	\$4,000	\$4,000
BEGINNING FUND BALANCE TOTAL	\$6,197	\$9,684	\$3,409	\$0	\$4,000	\$4,000
TAXES						
665-665-3-20-1080 - PMT IN LIEU OF TAX	\$3,452	-	-	\$0	\$0	\$0
TAXES TOTAL	\$3,452	-	-	\$0	\$0	\$0
OTHER REVENUE SOURCES						
665-665-3-65-0100 - INTEREST INCOME	\$35	-	-	\$0	\$0	\$0
OTHER REVENUE SOURCES TOTAL	\$35	-	-	\$0	\$0	\$0
REVENUES TOTAL	\$9,684	\$9,684	\$3,409	\$0	\$4,000	\$4,000
Expenses						
INTERFUND TRANSFERS						
665-665-5-50-8101 - XFR TO GENERAL FUND	-	\$6,275	-	\$0	\$4,000	\$4,000
INTERFUND TRANSFERS TOTAL	-	\$6,275	-	\$0	\$4,000	\$4,000
EXPENSES TOTAL	-	\$6,275	-	\$0	\$4,000	\$4,000
Revenues Less Expenses	\$9,684	\$3,409	\$3,409	\$0	\$0	\$0

Line Item Detail: General Fund

FY2026 Budget

General Fund: Line Item Detail

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
REVENUES						
100 - NON-DEPARTMENTAL						
BEGINNING FUND BALANCE						
3-01-0101 - BEG FUND BALANCE	\$10,887,323	\$13,942,445	\$18,365,395	\$0	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	\$16,500,000	\$13,200,000	\$13,200,000
BEGINNING FUND BALANCE TOTAL	\$10,887,323	\$13,942,445	\$18,365,395	\$16,500,000	\$13,200,000	\$13,200,000
TAXES						
3-10-9003 - TAXES LEVIED IN CURRENT YR	\$14,795,023	\$15,476,259	\$15,168,928	\$15,986,300	\$15,602,938	\$15,602,938
3-10-0104 - PREVIOUSLY LEVIED TAXES	\$109,840	\$108,198	\$148,618	\$112,000	\$246,000	\$246,000
3-20-1085 - PMT IN LIEU OF TAX-SIP AGREEMENTS	\$147,438	\$0	-	\$0	-	-
3-10-9006 - OTHER TAXES	\$2,190	\$4,735	\$3,041	\$0	\$3,000	\$3,000
TAXES TOTAL	\$15,054,490	\$15,589,192	\$15,320,586	\$16,098,300	\$15,851,938	\$15,851,938
FEDERAL, STATE, & LOCAL						
3-20-1070 - OTHER SHARED REVENUES	-	-	\$184	\$0	\$0	\$0
FEDERAL, STATE, & LOCAL TOTAL	-	-	\$184	\$0	\$0	\$0
OTHER REVENUE SOURCES						
3-60-1050 - MISC REVENUE	-	-\$40	-	\$0	\$0	\$0
3-65-0100 - INTEREST INCOME	\$480,002	\$452,474	\$292,174	\$350,000	\$200,000	\$200,000
3-65-0110 - INVESTMENT INCOME	-	\$213,531	\$236,055	-	-	-
OTHER REVENUE SOURCES TOTAL	\$480,002	\$665,965	\$528,229	\$350,000	\$200,000	\$200,000
INTERFUND TRANSFERS						
3-90-9501 - XFR FR SHEPHERDS FLAT FEES	\$5,581	-	-	\$0	\$0	\$0
INTERFUND TRANSFERS TOTAL	\$5,581	-	-	\$0	\$0	\$0
100 - NON-DEPARTMENTAL TOTAL	\$26,427,397	\$30,197,602	\$34,214,394	\$32,948,300	\$29,251,938	\$29,251,938
101 - BOARD OF COMMISSIONERS						
FEDERAL, STATE, & LOCAL						
3-30-4010 - STATE GRANTS	\$9,922	\$9,000	\$56,556	\$21,800	\$9,000	\$9,000
FEDERAL, STATE, & LOCAL TOTAL	\$9,922	\$9,000	\$56,556	\$21,800	\$9,000	\$9,000
OTHER REVENUE SOURCES						
3-60-1020 - INSURANCE PROCEEDS	\$774	-	-	-	-	-
3-60-1050 - MISC REVENUE	-	-	\$5,185	-	-	-
3-80-7045 - REFUNDS	\$191	-	\$1,110	-	-	-
3-80-7075 - REIMBURSEMENTS	\$65	\$926	\$420	\$584	\$584	\$584
OTHER REVENUE SOURCES TOTAL	\$1,030	\$926	\$6,715	\$584	\$584	\$584
101 - BOARD OF COMMISSIONERS TOTAL	\$10,952	\$9,926	\$63,271	\$22,384	\$9,584	\$9,584
102 - FINANCE & ACCOUNTING						

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
FEDERAL, STATE, & LOCAL						
3-30-4010 - STATE GRANTS	\$2,525	\$23,652	\$5,731	\$6,500	\$6,500	\$6,500
FEDERAL, STATE, & LOCAL TOTAL	\$2,525	\$23,652	\$5,731	\$6,500	\$6,500	\$6,500
OTHER REVENUE SOURCES						
3-80-7075 - REIMBURSEMENTS	\$2,679	\$18	\$0	\$0	\$0	\$0
OTHER REVENUE SOURCES TOTAL	\$2,679	\$18	\$0	\$0	\$0	\$0
102 - FINANCE & ACCOUNTING TOTAL	\$5,204	\$23,670	\$5,731	\$6,500	\$6,500	\$6,500
103 - ASSESSOR/TAX COLLECTOR						
FEDERAL, STATE, & LOCAL						
3-30-4010 - STATE GRANTS	\$86,650	\$113,211	\$111,923	\$107,500	\$107,500	\$107,500
3-20-1100 - STATE SHARED REV - OTHER	–	\$992	–	\$0	\$0	\$0
FEDERAL, STATE, & LOCAL TOTAL	\$86,650	\$114,202	\$111,923	\$107,500	\$107,500	\$107,500
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS						
3-40-5011 - SALES	\$672	\$1,636	\$967	\$300	\$300	\$300
3-40-5015 - COPIES/PRINTING/FAX FEES	\$1,125	\$398	\$15	\$2,100	\$2,100	\$2,100
3-40-5019 - FORECLOSURE FEES	\$2,297	\$1,715	\$2,722	\$4,000	\$4,000	\$4,000
3-40-5020 - PLAT FEES	\$3,360	\$2,400	\$2,400	\$1,200	\$1,200	\$1,200
3-40-5021 - DCBS FEES	\$3,570	\$1,975	\$1,155	\$2,500	\$2,500	\$2,500
3-40-5022 - WARRANT FEES	\$2,462	\$4,632	\$3,451	\$7,000	\$7,000	\$7,000
3-40-5030 - MISC FEES	–	\$45	–	\$0	\$0	\$0
3-40-5067 - APPRAISER FEES	–	–	–	\$500	\$500	\$500
3-40-5068 - SHERIFF FEES	–	–	–	\$300	\$300	\$300
3-40-5069 - GARNISHMENT FEES	–	–	–	\$300	\$300	\$300
3-50-1030 - PENALTIES	–	\$4,867	\$1,070	\$100	\$100	\$100
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS TOTAL	\$13,485	\$17,667	\$11,780	\$18,300	\$18,300	\$18,300
OTHER REVENUE SOURCES						
3-60-1020 - INSURANCE PROCEEDS	\$50	–	–	–	–	–
3-60-1050 - MISC REVENUE	\$200	\$113	\$3	\$1,200	\$1,200	\$1,200
3-64-1000 - ASSET SALE PROCEEDS	\$1,633	–	–	–	–	–
3-80-7075 - REIMBURSEMENTS	\$50,133	\$1,165	\$992	\$0	\$0	\$0
OTHER REVENUE SOURCES TOTAL	\$52,017	\$1,278	\$995	\$1,200	\$1,200	\$1,200
103 - ASSESSOR/TAX COLLECTOR TOTAL	\$152,152	\$133,148	\$124,698	\$127,000	\$127,000	\$127,000
104 - TREASURER						
FEDERAL, STATE, & LOCAL						
3-30-4010 - STATE GRANTS	\$2,070	\$6,112	\$5,071	\$4,000	\$5,000	\$5,000
FEDERAL, STATE, & LOCAL TOTAL	\$2,070	\$6,112	\$5,071	\$4,000	\$5,000	\$5,000
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS						
3-40-5030 - MISC FEES	–	\$95	–	\$100	\$100	\$100
3-50-1030 - PENALTIES	–	\$20	\$100	\$100	\$100	\$100
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS TOTAL	–	\$115	\$100	\$200	\$200	\$200
OTHER REVENUE SOURCES						
3-80-7075 - REIMBURSEMENTS	\$2,197	–	–	\$0	\$0	\$0
OTHER REVENUE SOURCES TOTAL	\$2,197	–	–	\$0	\$0	\$0
104 - TREASURER TOTAL	\$4,267	\$6,227	\$5,171	\$4,200	\$5,200	\$5,200
105 - COUNTY CLERK						
FEDERAL, STATE, & LOCAL						
3-30-4010 - STATE GRANTS	\$5,000	\$0	–	\$5,000	\$5,000	\$5,000
3-20-1100 - STATE SHARED REV - OTHER	\$1,029	–	–	\$0	\$0	\$0
FEDERAL, STATE, & LOCAL TOTAL	\$6,029	\$0	–	\$5,000	\$5,000	\$5,000
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS						

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
3-40-5015 - COPIES/PRINTING/FAX FEES	\$17,799	\$11,088	\$7,754	\$10,000	\$10,000	\$10,000
3-40-5023 - CANDIDATE FILING FEES	\$450	\$350	\$660	\$400	\$300	\$300
3-40-5024 - DEATH CERTIFICATE FEES	\$9,125	\$7,048	\$7,470	\$8,000	\$8,000	\$8,000
3-40-5025 - LOCATION FEES	\$3,315	\$2,431	\$5,432	\$1,500	\$6,500	\$6,500
3-40-5026 - OLIS STATE MAPPING FEES	\$1,646	\$1,599	\$1,562	\$2,200	\$2,600	\$2,600
3-40-5027 - MARRIAGE SERVICE FEE	\$702	\$234	\$117	\$750	\$750	\$750
3-40-5028 - PHOTO/PASSPORT FEES	\$2,073	\$3,363	\$3,726	\$1,400	\$1,475	\$1,475
3-40-5029 - RECORDING FEES	\$47,626	\$44,132	\$50,615	\$60,000	\$60,000	\$60,000
3-40-5030 - MISC FEES	\$1,290	–	–	\$100	\$100	\$100
3-40-5031 - ELECTION FEES	\$763	\$20,211	–	\$11,000	\$13,000	\$13,000
3-40-5032 - TAX & ASSESSMENT FEES	\$823	\$1,116	\$1,191	\$1,200	\$3,200	\$3,200
3-40-5033 - CERTIFICATION FEES	\$592	\$533	\$667	\$600	\$675	\$675
3-40-5070 - ATTORNEY GENERAL FEES	–	–	–	\$100	\$100	\$100
3-40-5071 - ROAD VACATION FEE	–	–	–	\$100	\$100	\$100
3-40-1010 - MARRIAGE LICENSE	\$2,800	\$2,100	\$2,500	\$2,000	\$1,500	\$1,500
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS TOTAL	\$89,005	\$94,203	\$81,694	\$99,350	\$108,300	\$108,300
OTHER REVENUE SOURCES						
3-60-1050 - MISC REVENUE	\$15,289	\$230	\$70	\$300	\$300	\$300
3-80-7045 - REFUNDS	–	\$1,111	–	\$100	\$100	\$100
OTHER REVENUE SOURCES TOTAL	\$15,289	\$1,341	\$70	\$400	\$400	\$400
105 - COUNTY CLERK TOTAL	\$110,323	\$95,544	\$81,764	\$104,750	\$113,700	\$113,700
106 - VETERANS						
FEDERAL, STATE, & LOCAL						
3-30-4010 - STATE GRANTS	\$85,736	\$84,944	\$63,708	\$88,943	\$88,943	\$88,943
FEDERAL, STATE, & LOCAL TOTAL	\$85,736	\$84,944	\$63,708	\$88,943	\$88,943	\$88,943
OTHER REVENUE SOURCES						
3-80-7045 - REFUNDS	\$20	\$0	–	\$0	\$0	\$0
3-80-7075 - REIMBURSEMENTS	\$19	–	–	\$0	\$0	\$0
OTHER REVENUE SOURCES TOTAL	\$39	\$0	–	\$0	\$0	\$0
106 - VETERANS TOTAL	\$85,775	\$84,944	\$63,708	\$88,943	\$88,943	\$88,943
107 - BD OF PROPERTY TAX APPEAL						
FEDERAL, STATE, & LOCAL						
3-30-4010 - STATE GRANTS	\$192	\$532	\$409	\$0	\$0	\$0
FEDERAL, STATE, & LOCAL TOTAL	\$192	\$532	\$409	\$0	\$0	\$0
OTHER REVENUE SOURCES						
3-80-7075 - REIMBURSEMENTS	\$204	–	–	\$500	\$500	\$500
OTHER REVENUE SOURCES TOTAL	\$204	–	–	\$500	\$500	\$500
107 - BD OF PROPERTY TAX APPEAL TOTAL	\$395	\$532	\$409	\$500	\$500	\$500
109 - JUSTICE COURT						
FEDERAL, STATE, & LOCAL						
3-20-1070 - OTHER SHARED REVENUES	\$1,431	\$1,498	–	\$1,501	\$1,501	\$1,501
FEDERAL, STATE, & LOCAL TOTAL	\$1,431	\$1,498	–	\$1,501	\$1,501	\$1,501
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS						
3-40-5030 - MISC FEES	\$4,023	\$2,814	\$4,944	\$6,000	\$6,000	\$6,000
3-50-1000 - FINES	\$148,296	\$179,439	\$186,152	\$175,000	\$200,000	\$200,000
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS TOTAL	\$152,319	\$182,253	\$191,096	\$181,000	\$206,000	\$206,000
OTHER REVENUE SOURCES						
3-60-1020 - INSURANCE PROCEEDS	–	\$445	–	–	–	–

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
3-60-1050 - MISC REVENUE	\$14,198	\$25,064	\$24,571	\$15,000	\$20,000	\$20,000
3-80-7045 - REFUNDS	–	\$153	–	–	–	–
3-80-7075 - REIMBURSEMENTS	–	–	\$8	–	–	–
OTHER REVENUE SOURCES TOTAL	\$14,198	\$25,662	\$24,579	\$15,000	\$20,000	\$20,000
109 - JUSTICE COURT TOTAL	\$167,948	\$209,413	\$215,675	\$197,501	\$227,501	\$227,501
111 - DISTRICT ATTORNEY						
FEDERAL, STATE, & LOCAL						
3-30-4000 - FEDERAL GRANTS	\$60,714	\$90,405	\$82,832	\$22,000	\$22,000	\$22,000
3-30-4010 - STATE GRANTS	\$24,611	\$6,400	\$5,343	\$22,000	\$22,000	\$22,000
3-20-1100 - STATE SHARED REV - OTHER	\$922	–	–	\$0	\$0	\$0
FEDERAL, STATE, & LOCAL TOTAL	\$86,247	\$96,805	\$88,175	\$44,000	\$44,000	\$44,000
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS						
3-40-5030 - MISC FEES	\$157	\$87	\$296	\$0	\$0	\$0
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS TOTAL	\$157	\$87	\$296	\$0	\$0	\$0
OTHER REVENUE SOURCES						
3-30-4030 - PROGRAM INCOME	\$5,666	\$0	–	\$0	\$0	\$0
3-60-1010 - COLLECTIONS & RECOVERY	–	\$40	–	\$0	\$0	\$0
3-60-1050 - MISC REVENUE	–	–	–	\$30	\$30	\$30
3-80-7045 - REFUNDS	–	\$354	\$159	\$0	\$0	\$0
3-80-7075 - REIMBURSEMENTS	\$288	\$259	\$15	\$2,500	\$2,500	\$2,500
OTHER REVENUE SOURCES TOTAL	\$5,954	\$653	\$174	\$2,530	\$2,530	\$2,530
111 - DISTRICT ATTORNEY TOTAL	\$92,359	\$97,545	\$88,644	\$46,530	\$46,530	\$46,530
112 - JUVENILE DEPARTMENT						
FEDERAL, STATE, & LOCAL						
3-30-4010 - STATE GRANTS	\$81,006	\$29,943	\$17,149	\$70,106	\$68,000	\$68,000
FEDERAL, STATE, & LOCAL TOTAL	\$81,006	\$29,943	\$17,149	\$70,106	\$68,000	\$68,000
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS						
3-50-1000 - FINES	\$4,543	\$6,148	\$5,897	\$0	\$5,000	\$5,000
3-50-1050 - RESTITUTION	–	\$363	\$857	\$1,500	\$1,500	\$1,500
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS TOTAL	\$4,543	\$6,512	\$6,754	\$1,500	\$6,500	\$6,500
OTHER REVENUE SOURCES						
3-60-1050 - MISC REVENUE	\$11,899	\$250	–	\$13,700	\$0	\$0
OTHER REVENUE SOURCES TOTAL	\$11,899	\$250	–	\$13,700	\$0	\$0
INTERFUND TRANSFERS						
3-90-9204 - XFR FR YOUTH/CHILDREN SERV COMM	\$29,070	\$39,000	–	\$0	\$0	\$0
INTERFUND TRANSFERS TOTAL	\$29,070	\$39,000	–	\$0	\$0	\$0
112 - JUVENILE DEPARTMENT TOTAL	\$126,518	\$75,705	\$23,903	\$85,306	\$74,500	\$74,500
113 - SHERIFF DEPARTMENT						
FEDERAL, STATE, & LOCAL						
3-30-4000 - FEDERAL GRANTS	\$3,080	\$5,859	\$0	\$3,080	\$0	\$0
3-30-4010 - STATE GRANTS	\$77,345	\$70,578	\$38,839	\$113,206	\$102,305	\$102,305
3-30-4020 - LOCAL GRANTS	\$13,700	–	–	\$0	\$0	\$0
3-20-1070 - OTHER SHARED REVENUES	–	–	\$180,325	\$100,000	\$0	\$0
3-20-1100 - STATE SHARED REV - OTHER	\$50,403	–	–	\$0	\$0	\$0
FEDERAL, STATE, & LOCAL TOTAL	\$144,527	\$76,437	\$219,164	\$216,286	\$102,305	\$102,305
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS						
3-40-5014 - DISPATCH FEES	\$150,220	\$0	–	\$0	\$0	\$0
3-40-5015 - COPIES/PRINTING/FAX FEES	\$1,855	\$1,660	\$1,825	\$1,500	\$1,500	\$1,500
3-40-5030 - MISC FEES	–	\$1,101	–	\$11,000	\$0	\$0

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
3-40-5034 - FINGERPRINTING FEES	\$455	\$505	\$405	\$1,000	\$500	\$500
3-40-5035 - IMPOUND FEES	\$2,340	\$2,520	\$3,240	\$4,000	\$3,000	\$3,000
3-40-5054 - OTHER CONTRACT SERVICES	\$310,120	\$502,414	\$376,022	\$333,926	\$407,814	\$407,814
3-40-5068 - SHERIFF FEES	\$16,810	\$19,589	\$15,442	\$15,000	\$15,000	\$15,000
3-40-1020 - GUN LICENSE	\$32,175	\$26,170	\$28,305	\$28,000	\$28,000	\$28,000
3-50-1000 - FINES	\$7,912	\$14,265	\$13,286	\$6,000	\$6,000	\$6,000
3-50-1030 - PENALTIES	—	—	—	\$100	\$100	\$100
3-50-1050 - RESTITUTION	—	\$300	\$150	\$0	\$0	\$0
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS TOTAL	\$521,888	\$568,524	\$438,675	\$400,526	\$461,914	\$461,914
OTHER REVENUE SOURCES						
3-60-1020 - INSURANCE PROCEEDS	\$4,540	\$7,409	\$4,596	\$0	\$0	\$0
3-60-1050 - MISC REVENUE	\$135	\$61	\$37	\$1,000	\$1,000	\$1,000
3-64-1000 - ASSET SALE PROCEEDS	\$5,740	\$85,108	—	\$30,000	\$0	\$0
3-80-7045 - REFUNDS	—	\$10,236	\$99	\$0	\$0	\$0
3-80-7075 - REIMBURSEMENTS	\$52,235	\$4,645	\$4,311	\$0	\$0	\$0
3-64-1010 - AUCTION PROCEEDS	\$0	—	—	\$5,000	\$5,000	\$5,000
OTHER REVENUE SOURCES TOTAL	\$62,649	\$107,459	\$9,043	\$36,000	\$6,000	\$6,000
113 - SHERIFF DEPARTMENT TOTAL	\$729,064	\$752,420	\$666,883	\$652,812	\$570,219	\$570,219
114 - HEALTH DEPARTMENT						
FEDERAL, STATE, & LOCAL						
3-30-4000 - FEDERAL GRANTS	\$209,856	\$288,754	\$177,884	\$0	\$506,247	\$506,247
3-30-4010 - STATE GRANTS	\$414,992	\$2,037,909	\$2,093,164	\$3,332,761	\$2,629,618	\$2,629,618
3-30-4020 - LOCAL GRANTS	\$42,911	\$90,637	\$77,085	\$66,386	\$78,246	\$78,246
3-20-1100 - STATE SHARED REV - OTHER	—	\$11,405	\$7,212	\$62,000	\$12,000	\$12,000
FEDERAL, STATE, & LOCAL TOTAL	\$667,759	\$2,428,706	\$2,355,345	\$3,461,147	\$3,226,111	\$3,226,111
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS						
3-40-5030 - MISC FEES	\$43,529	\$50,594	—	\$0	\$0	\$0
3-40-5036 - FAMILY PLANNING FEES	\$6,653	\$23,729	\$14,094	\$15,000	\$15,000	\$15,000
3-40-5037 - IMMUNIZATION FEES	\$62,241	\$60,324	\$64,459	\$40,000	\$50,000	\$50,000
3-40-5042 - BABIES FIRST FEES	\$460	—	—	\$0	\$0	\$0
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS TOTAL	\$112,884	\$134,647	\$78,553	\$55,000	\$65,000	\$65,000
OTHER REVENUE SOURCES						
3-30-4030 - PROGRAM INCOME	\$620	\$13,276	\$7,573	\$12,000	\$10,000	\$10,000
3-60-1020 - INSURANCE PROCEEDS	—	\$1,260	\$317	—	—	—
3-60-1050 - MISC REVENUE	\$3,103	\$1,830	\$148	\$0	\$0	\$0
3-80-7045 - REFUNDS	—	—	\$19,105	—	—	—
3-80-7075 - REIMBURSEMENTS	\$31,321	\$492	—	\$0	\$0	\$0
OTHER REVENUE SOURCES TOTAL	\$35,044	\$16,857	\$27,142	\$12,000	\$10,000	\$10,000
114 - HEALTH DEPARTMENT TOTAL	\$815,687	\$2,580,210	\$2,461,040	\$3,528,147	\$3,301,111	\$3,301,111
115 - PLANNING DEPARTMENT						
FEDERAL, STATE, & LOCAL						
3-30-4010 - STATE GRANTS	—	\$5,000	—	\$0	\$0	\$0
3-30-4020 - LOCAL GRANTS	—	—	\$3,500	\$4,000	\$5,000	\$5,000
FEDERAL, STATE, & LOCAL TOTAL	—	\$5,000	\$3,500	\$4,000	\$5,000	\$5,000
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS						
3-40-5011 - SALES	—	—	—	\$220	\$220	\$220
3-40-5015 - COPIES/PRINTING/FAX FEES	\$3	—	—	\$55	\$55	\$55
3-40-5038 - ZONING & SITE PLAN REVIEW FEES	\$25,950	\$29,500	\$18,500	\$11,000	\$13,000	\$13,000
3-40-5044 - RURAL ADDRESSING FEES	\$4,800	\$3,450	\$4,000	\$3,650	\$3,650	\$3,650
3-40-5054 - OTHER CONTRACT SERVICES	—	—	\$17,758	—	—	—

ACTUALS & YTD				CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
3-40-5055 - AMENDMENTS	\$6,100	\$6,150	\$4,500	\$3,300	\$3,300	\$3,300
3-40-5056 - APPEALS & REMANDS	–	–	\$1,750	\$1,050	\$1,050	\$1,050
3-40-5057 - FARM AG EXEMPT	\$1,000	\$1,350	\$900	\$1,800	\$400	\$400
3-40-5058 - LAND PARTITIONING & SUBDIVISIO	\$7,650	\$6,900	\$4,900	\$8,800	\$5,000	\$5,000
3-40-5059 - LAND USE COMPATIBILITY REVIEWS	\$1,925	\$1,725	\$3,875	\$1,650	\$1,650	\$1,650
3-40-5060 - LAND USE DECISIONS	\$11,250	\$13,550	\$5,700	\$5,320	\$5,320	\$5,320
3-40-5063 - VARIANCES & DIMENSIONAL ADJUST	\$1,300	\$2,800	\$2,600	\$2,850	\$1,200	\$1,200
3-40-5072 - RENEWABLE ENERGY SURCHARGE	–	–	–	\$11,000	\$0	\$0
3-40-1080 - CONDITINAL USE PERMITS	\$7,400	\$70,400	\$13,300	\$11,000	\$11,000	\$11,000
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS TOTAL	\$67,378	\$135,825	\$77,783	\$61,695	\$45,845	\$45,845
OTHER REVENUE SOURCES						
3-60-1050 - MISC REVENUE	\$37,290	\$152,448	\$7,433	\$200	\$200	\$200
3-80-7075 - REIMBURSEMENTS	–	\$3,005	\$5	\$4,000	\$0	\$0
OTHER REVENUE SOURCES TOTAL	\$37,290	\$155,453	\$7,438	\$4,200	\$200	\$200
INTERFUND TRANSFERS						
3-90-9237 - XFR FR BUILDING PERMIT FUND	\$50,000	–	\$31,206	\$68,300	\$80,000	\$80,000
INTERFUND TRANSFERS TOTAL	\$50,000	–	\$31,206	\$68,300	\$80,000	\$80,000
115 - PLANNING DEPARTMENT TOTAL	\$154,668	\$296,278	\$119,926	\$138,195	\$131,045	\$131,045
116 - COMMUNITY DEVELOPMENT						
FEDERAL, STATE, & LOCAL						
117 - EMERGENCY MANAGEMENT						
FEDERAL, STATE, & LOCAL						
3-30-4000 - FEDERAL GRANTS	\$48,935	-\$1,060	\$61,676	\$64,287	\$114,676	\$114,676
3-30-4010 - STATE GRANTS	\$37,053	–	–	\$0	\$9,550	\$9,550
FEDERAL, STATE, & LOCAL TOTAL	\$85,988	-\$1,060	\$61,676	\$64,287	\$124,226	\$124,226
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS						
3-40-5054 - OTHER CONTRACT SERVICES	–	–	\$16,080	–	–	–
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS TOTAL	–	–	\$16,080	–	–	–
OTHER REVENUE SOURCES						
3-60-1050 - MISC REVENUE	\$59,204	–	–	\$10,000	\$17,263	\$17,263
3-80-7075 - REIMBURSEMENTS	\$952	\$0	–	\$0	\$0	\$0
OTHER REVENUE SOURCES TOTAL	\$60,156	\$0	–	\$10,000	\$17,263	\$17,263
117 - EMERGENCY MANAGEMENT TOTAL	\$146,144	-\$1,060	\$77,756	\$74,287	\$141,489	\$141,489
118 - SURVEYOR'S DEPARTMENT						
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS						
3-40-5029 - RECORDING FEES	\$450	\$175	\$275	\$300	\$300	\$300
3-40-5039 - AFFIDAVIT FEES	–	\$25	–	\$25	\$25	\$25
3-40-5040 - PROPERTY LINE ADJ FEES	\$300	\$600	\$100	\$200	\$200	\$200
3-40-5066 - SURVEYOR FEES	\$6,390	\$4,040	\$3,640	\$6,500	\$6,500	\$6,500
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS TOTAL	\$7,140	\$4,840	\$4,015	\$7,025	\$7,025	\$7,025
118 - SURVEYOR'S DEPARTMENT TOTAL	\$7,140	\$4,840	\$4,015	\$7,025	\$7,025	\$7,025
119 - MUSEUM						
INTERFUND TRANSFERS						
3-90-9219 - XFR FR VIDEO LOTTERY ECON DEV	\$11,000	–	–	\$0	\$0	\$0
INTERFUND TRANSFERS TOTAL	\$11,000	–	–	\$0	\$0	\$0
119 - MUSEUM TOTAL	\$11,000	–	–	\$0	\$0	\$0

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
120 - PUBLIC WORKS ADMIN						
OTHER REVENUE SOURCES						
3-60-1050 - MISC REVENUE	–	–	\$20	–	–	–
OTHER REVENUE SOURCES TOTAL	–	–	\$20	\$0	\$0	\$0
120 - PUBLIC WORKS ADMIN TOTAL	–	–	\$20	\$0	\$0	\$0
121 - PUBLIC WORKS-GEN MAINT						
FEDERAL, STATE, & LOCAL						
3-30-4000 - FEDERAL GRANTS	–	–	–	\$117,580	\$294,580	\$294,580
FEDERAL, STATE, & LOCAL TOTAL	–	–	–	\$117,580	\$294,580	\$294,580
OTHER REVENUE SOURCES						
3-60-1050 - MISC REVENUE	\$4,837	\$4,611	–	\$1,500	\$0	\$0
OTHER REVENUE SOURCES TOTAL	\$4,837	\$4,611	–	\$1,500	\$0	\$0
121 - PUBLIC WORKS-GEN MAINT TOTAL	\$4,837	\$4,611	–	\$119,080	\$294,580	\$294,580
122 - NORTH TRANSFER STATION						
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS						
3-40-5041 - TRANSFER STATION FEES	\$26,050	\$28,665	\$28,439	\$32,000	\$32,000	\$32,000
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS TOTAL	\$26,050	\$28,665	\$28,439	\$32,000	\$32,000	\$32,000
OTHER REVENUE SOURCES						
3-60-1020 - INSURANCE PROCEEDS	\$468	–	–	–	–	–
3-60-1050 - MISC REVENUE	\$292	\$229	\$9,689	\$1,750	\$1,750	\$1,750
3-80-7075 - REIMBURSEMENTS	\$15,090	\$20,622	\$14,901	\$18,000	\$20,622	\$20,622
OTHER REVENUE SOURCES TOTAL	\$15,851	\$20,850	\$24,591	\$19,750	\$22,372	\$22,372
INTERFUND TRANSFERS						
3-90-9210 - XFR FR FINLEY BUTTES LICENSE FEE	–	\$59,000	\$101,438	\$216,435	\$200,744	\$200,744
INTERFUND TRANSFERS TOTAL	–	\$59,000	\$101,438	\$216,435	\$200,744	\$200,744
122 - NORTH TRANSFER STATION TOTAL	\$41,901	\$108,515	\$154,468	\$268,185	\$255,116	\$255,116
123 - SOLID WASTE TRNS STATION						
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS						
3-40-5011 - SALES	\$115	–	–	\$0	\$0	\$0
3-40-5041 - TRANSFER STATION FEES	\$33,023	\$23,435	\$25,597	\$34,000	\$34,000	\$34,000
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS TOTAL	\$33,138	\$23,435	\$25,597	\$34,000	\$34,000	\$34,000
OTHER REVENUE SOURCES						
3-60-1050 - MISC REVENUE	\$324	\$548	\$1,138	\$1,500	\$1,500	\$1,500
3-80-7075 - REIMBURSEMENTS	\$14,435	\$3,761	\$0	\$15,000	\$15,000	\$15,000
OTHER REVENUE SOURCES TOTAL	\$14,759	\$4,309	\$1,138	\$16,500	\$16,500	\$16,500
INTERFUND TRANSFERS						
3-90-9210 - XFR FR FINLEY BUTTES LICENSE FEE	–	\$28,400	\$41,379	\$161,512	\$70,663	\$70,663
INTERFUND TRANSFERS TOTAL	–	\$28,400	\$41,379	\$161,512	\$70,663	\$70,663
123 - SOLID WASTE TRNS STATION TOTAL	\$47,897	\$56,144	\$68,114	\$212,012	\$121,163	\$121,163
125 - INFORMATION TECHNOLOGY						
FEDERAL, STATE, & LOCAL						
3-30-4010 - STATE GRANTS	\$1,164	\$3,963	\$2,612	\$0	\$0	\$0
FEDERAL, STATE, & LOCAL TOTAL	\$1,164	\$3,963	\$2,612	\$0	\$0	\$0
OTHER REVENUE SOURCES						
3-80-7075 - REIMBURSEMENTS	\$1,235	–	–	\$0	\$0	\$0
OTHER REVENUE SOURCES TOTAL	\$1,235	–	–	\$0	\$0	\$0
125 - INFORMATION TECHNOLOGY TOTAL	\$2,400	\$3,963	\$2,612	\$0	\$0	\$0
128 - WEED DEPT.						
FEDERAL, STATE, & LOCAL						

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
3-30-4000 - FEDERAL GRANTS	–	–	\$35,091	\$0	\$34,386	\$34,386
3-30-4010 - STATE GRANTS	–	–	\$6,356	\$12,712	\$0	\$0
FEDERAL, STATE, & LOCAL TOTAL	–	–	\$41,447	\$12,712	\$34,386	\$34,386
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS						
3-40-5030 - MISC FEES	–	–	\$582	–	–	–
3-40-5054 - OTHER CONTRACT SERVICES	–	\$36,812	\$23,806	\$74,440	\$40,054	\$40,054
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS TOTAL	–	\$36,812	\$24,388	\$74,440	\$40,054	\$40,054
OTHER REVENUE SOURCES						
3-60-1050 - MISC REVENUE	\$15,569	\$884	\$524	\$0	\$0	\$0
3-80-7075 - REIMBURSEMENTS	\$17,655	\$3,110	\$1,400	\$0	\$0	\$0
OTHER REVENUE SOURCES TOTAL	\$33,223	\$3,994	\$1,924	\$0	\$0	\$0
128 - WEED DEPT. TOTAL	\$33,223	\$40,806	\$67,759	\$87,152	\$74,440	\$74,440
131 - HUMAN RESOURCES						
OTHER REVENUE SOURCES						
3-80-7045 - REFUNDS	–	–	\$750	–	–	–
OTHER REVENUE SOURCES TOTAL	–	–	\$750	–	–	–
131 - HUMAN RESOURCES TOTAL	–	–	\$750	–	–	–
132 - EMERGENCY MEDICAL SERVICES						
FEDERAL, STATE, & LOCAL						
3-20-1070 - OTHER SHARED REVENUES	–	–	\$240,975	–	–	–
FEDERAL, STATE, & LOCAL TOTAL	–	–	\$240,975	–	–	–
132 - EMERGENCY MEDICAL SERVICES TOTAL	–	–	\$240,975	\$0	\$0	\$0
199 - NON-DEPARTMENTAL						
TAXES						
3-20-1080 - PMT IN LIEU OF TAX	\$948,306	\$967,938	\$630,950	\$870,701	\$870,701	\$870,701
TAXES TOTAL	\$948,306	\$967,938	\$630,950	\$870,701	\$870,701	\$870,701
FEDERAL, STATE, & LOCAL						
3-30-4000 - FEDERAL GRANTS	\$213,788	\$0	–	\$0	\$0	\$0
3-30-4010 - STATE GRANTS	\$1,317,371	\$75,000	\$0	\$0	\$0	\$0
3-20-1000 - AMUSEMENT TAX	\$2,446	\$3,829	\$1,130	\$2,400	\$2,400	\$2,400
3-20-1010 - CIGARETTE TAX	\$6,557	\$6,229	\$4,398	\$5,520	\$10,520	\$10,520
3-20-1050 - ALCOHOL TAX	\$86,732	\$82,401	\$49,403	\$78,475	\$83,300	\$83,300
3-20-1100 - STATE SHARED REV - OTHER	\$16,794	\$12,911	–	\$12,000	\$8,400	\$8,400
3-20-1105 - FEDERAL SHARED REV - OTHER	\$13	\$54	\$0	–	–	–
FEDERAL, STATE, & LOCAL TOTAL	\$1,643,702	\$180,424	\$54,932	\$98,395	\$104,620	\$104,620
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS						
3-40-5043 - ENTERPRISE ZONE FEE	\$5,958	–	–	\$0	\$0	\$0
3-10-9008 - FRANCHISE FEES	\$25,453	\$47,403	\$51,168	\$25,000	\$30,000	\$30,000
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS TOTAL	\$31,412	\$47,403	\$51,168	\$25,000	\$30,000	\$30,000
OTHER REVENUE SOURCES						
3-60-1020 - INSURANCE PROCEEDS	–	\$15,727	–	\$0	\$0	\$0
3-60-1050 - MISC REVENUE	\$37,409	\$51,650	\$5,222	\$20,000	\$5,000	\$5,000
3-60-1051 - CULTURAL COALITION-REVENUE	\$13,423	\$8,011	\$9,638	\$0	\$0	\$0
3-80-7045 - REFUNDS	\$34	\$451	–	–	–	–
3-80-7075 - REIMBURSEMENTS	\$51,202	\$10,610	–	\$0	\$0	\$0
OTHER REVENUE SOURCES TOTAL	\$102,068	\$86,449	\$14,860	\$20,000	\$5,000	\$5,000
INTERFUND TRANSFERS						
3-90-9222 - XFR FR WILLOW CREEK WIND FEES	–	\$14,041	–	\$0	\$0	\$0

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
3-90-9500 - XFR FR ECHO WINDS FEES FUND	–	\$139,737	\$287,010	\$287,010	\$1,300,625	\$1,300,625
3-90-9524 - XFR FR ORCHARD WIND	–	\$7,600	–	\$0	\$0	\$0
3-90-9540 - XFR FR RESILIENCY FUND	–	–	–	–	\$55,000	\$55,000
3-90-9665 - XFR FR STATE AND FED WILDLIFE	–	\$6,275	–	\$0	\$4,000	\$4,000
INTERFUND TRANSFERS TOTAL	–	\$167,653	\$287,010	\$287,010	\$1,359,625	\$1,359,625
199 - NON-DEPARTMENTAL TOTAL	\$2,725,488	\$1,449,868	\$1,038,921	\$1,301,106	\$2,369,946	\$2,369,946
REVENUES TOTAL	\$31,902,739	\$36,230,851	\$39,790,607	\$40,019,915	\$37,218,030	\$37,218,030
EXPENSES						
100 - NON-DEPARTMENTAL						
MATERIALS & SERVICES						
OPERATING CONTINGENCY						
5-50-9999 - OPERATING CONTINGENCY	–	–	–	\$1,849,705	\$2,714,000	\$2,714,000
OPERATING CONTINGENCY TOTAL	–	–	–	\$1,849,705	\$2,714,000	\$2,714,000
RESERVE FOR FUTURE EXPENDITURES						
UNAPPROPRIATED ENDING FUND BALANCE						
5-90-9001 - UNAPPROPRIATED ENDING BAL	–	–	–	\$4,363,462	\$7,617,100	\$7,617,100
UNAPPROPRIATED ENDING FUND BALANCE TOTAL	–	–	–	\$4,363,462	\$7,617,100	\$7,617,100
100 - NON-DEPARTMENTAL TOTAL	–	–	–	\$6,213,167	\$10,331,100	\$10,331,100
101 - BOARD OF COMMISSIONERS						
MATERIALS & SERVICES						
5-20-5260 - ADVERTISING/MARKETING	\$192	–	\$175	–	–	–
5-20-5280 - BANKING & MERCHANT FEES	–	\$2	–	–	–	–
5-20-5290 - BOOK PURCHASES	–	\$224	–	\$232	\$232	\$232
5-20-5300 - CLAIMS EXPENSE	\$1,000	–	–	–	–	–
5-20-5310 - DUES & MEMBERSHIPS	\$8,036	\$27,121	\$21,915	\$23,950	\$23,950	\$23,950
5-20-5320 - FEES - OTHER	\$146	\$1,478	\$4	\$0	\$0	\$0
5-20-5370 - INSURANCE - LIABILITY	–	\$1,948	\$2,473	\$2,092	\$4,530	\$4,530
5-20-5390 - INSURANCE - VEHICLE	–	\$1,402	\$1,429	\$1,581	\$1,360	\$1,360
5-20-5400 - JUDGEMENTS & SETTLEMENTS	–	–	\$215	–	–	–
5-20-5410 - LEGAL NOTICES	\$1,335	\$815	\$160	\$1,000	\$1,000	\$1,000
5-20-5420 - MISCELLANEOUS EXPENSES	\$19,681	\$276,501	\$69,365	\$5,000	\$0	\$0
5-20-5430 - POSTAGE/SHIPPING	\$15	\$11	–	\$15	\$15	\$15
5-20-5440 - PRINTING & COPIES	–	\$152	\$33	\$160	\$160	\$160
5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	\$19,491	\$256	\$217	\$272	\$272	\$272
5-20-5480 - REFUNDS	\$43	\$8,194	\$769	\$0	\$0	\$0
5-20-5500 - TELEPHONE & INTERNET	–	\$3,352	\$4,819	\$2,900	\$2,355	\$2,355
5-20-5510 - TRAINING & DEVELOPMENT	\$535	\$5,500	\$7,112	\$10,000	\$7,500	\$7,500
5-20-5520 - TRANSPORTATION - MILEAGE	\$1,553	\$2,307	\$1,686	\$2,000	\$2,000	\$2,000
5-20-5530 - TRANSPORTATION - OTHER	–	\$112	\$10	\$120	\$120	\$120
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$9,637	\$10,244	\$11,085	\$22,400	\$22,400	\$22,400
5-20-5740 - CONSULTING SERVICES	\$5,500	\$11,036	\$28,702	\$75,000	\$75,000	\$75,000
5-20-5770 - SURVEYOR SERVICES	–	–	\$2,100	–	–	–
5-20-5810 - LEGAL SERVICES	–	\$129,805	\$41,915	\$75,000	\$75,000	\$75,000
5-20-5830 - OTHER CONTRACTED SERVICES	\$4,151	\$5,004	\$2,760	\$10,000	\$10,000	\$10,000
5-20-6520 - LEASES - SOFTWARE (SAAS)	\$10,150	\$14,251	\$14,730	\$11,930	\$16,604	\$16,604
5-20-6540 - RENTAL - VENUE	–	–	\$1,014	–	–	–

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	\$3,699	\$823	\$69	\$6,120	\$2,500	\$2,500
5-20-5250 - OFFICE SUPPLIES	\$1,110	\$1,558	\$1,226	\$2,300	\$2,300	\$2,300
5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	–	\$3,729	\$1,456	\$1,900	\$1,900	\$1,900
5-20-5940 - FUEL	\$4,320	\$1,932	\$1,467	\$9,500	\$9,500	\$9,500
5-20-5950 - HOSPITALITY EVENT SUPPLIES	–	\$254	\$6,757	\$11,000	\$11,000	\$11,000
5-20-5970 - MISCELLANEOUS SUPPLIES	–	\$230	\$463	\$250	\$250	\$250
5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	–	\$870	\$175	\$500	\$500	\$500
5-20-6030 - SAFETY EQUIPMENT & SUPPLIES	–	–	\$191	–	–	–
MATERIALS & SERVICES TOTAL	\$90,593	\$509,111	\$224,490	\$275,222	\$270,448	\$270,448
PERSONNEL SERVICES						
5-10-1401 - STIPEND	–	–	–	\$35,697	\$0	\$0
5-10-1400 - WAGES & SALARIES	\$249,563	\$503,690	\$522,889	\$539,549	\$519,866	\$519,866
5-10-1410 - TEMP WORKERS WAGES & SALARIES	\$21,654	\$17,332	–	\$0	\$0	\$0
5-10-1500 - EMPLOYEE INCENTIVES	\$1,250	–	–	\$0	\$0	\$0
5-10-1501 - LABOR & BENEFITS DISTRIBUTION	–	–	\$35,788	–	–	–
5-10-1430 - FRINGE BENEFITS	\$97,836	\$109,868	\$123,445	\$143,377	\$118,338	\$118,338
5-10-1440 - PERS	–	–	–	\$53,989	\$54,011	\$54,011
5-10-1450 - TAXES	\$20,412	\$38,983	\$38,978	\$43,537	\$41,337	\$41,337
5-10-1460 - UNEMPLOYMENT INS	\$2,070	\$4,603	\$3,808	\$3,645	\$3,665	\$3,665
5-10-1470 - WORKERS COMP INS	\$1,612	\$723	\$946	\$856	\$859	\$859
5-10-1480 - RETIREMENT-DB	\$37,212	\$5,784	–	\$20,959	\$0	\$0
5-10-1490 - RETIREMENT-DC	–	\$18,933	\$28,972	\$0	\$0	\$0
PERSONNEL SERVICES TOTAL	\$431,608	\$699,917	\$754,825	\$841,609	\$738,076	\$738,076
CAPITAL OUTLAY						
5-40-9120 - VEHICLES	–	–	\$200,266	\$230,000	\$0	\$0
CAPITAL OUTLAY TOTAL	–	–	\$200,266	\$230,000	\$0	\$0
SPECIAL PAYMENTS						
5-50-7060 - GRANTS-LOCAL GOVT	\$3,315	–	–	\$5,000	\$5,000	\$5,000
5-50-7070 - GRANTS-BUSINESS	\$5,000	–	\$8,000	\$46,400	\$9,000	\$9,000
SPECIAL PAYMENTS TOTAL	\$8,315	–	\$8,000	\$51,400	\$14,000	\$14,000
101 - BOARD OF COMMISSIONERS TOTAL	\$530,516	\$1,209,028	\$1,187,582	\$1,398,231	\$1,022,524	\$1,022,524
102 - FINANCE & ACCOUNTING						
MATERIALS & SERVICES						
5-20-5260 - ADVERTISING/MARKETING	\$55	\$150	–	\$0	\$0	\$0
5-20-5310 - DUES & MEMBERSHIPS	\$413	\$1,000	\$849	\$2,300	\$2,300	\$2,300
5-20-5320 - FEES - OTHER	\$350	\$420	\$72	\$0	\$0	\$0
5-20-5370 - INSURANCE - LIABILITY	–	\$1,199	\$1,516	\$1,292	\$1,710	\$1,710
5-20-5410 - LEGAL NOTICES	\$1,317	\$1,842	\$534	\$1,500	\$1,500	\$1,500
5-20-5430 - POSTAGE/SHIPPING	–	\$45	\$7	\$100	\$100	\$100
5-20-5450 - PUBLIC OFFICIALS BONDS	\$301	\$101	\$201	\$600	\$200	\$200
5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	\$35	\$318	\$495	–	–	–
5-20-5470 - RECORDS DESTRUCTION	\$346	\$1,110	\$784	\$1,000	\$1,000	\$1,000
5-20-5500 - TELEPHONE & INTERNET	–	\$560	\$470	\$750	\$750	\$750
5-20-5510 - TRAINING & DEVELOPMENT	\$1,640	\$2,714	\$1,254	\$5,000	\$5,000	\$5,000
5-20-5520 - TRANSPORTATION - MILEAGE	\$536	\$128	\$80	\$0	\$0	\$0
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$1,292	\$2,243	\$72	\$5,000	\$5,000	\$5,000
5-20-5730 - AUDIT & FINANCIAL SERVICES	\$16,375	\$42,750	\$25,795	\$52,000	\$55,000	\$55,000

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
5-20-5740 - CONSULTING SERVICES	\$10,880	\$48,954	\$5,746	\$75,000	\$10,000	\$10,000
5-20-5830 - OTHER CONTRACTED SERVICES	\$4,680	—	—	\$35,000	\$0	\$0
5-20-5860 - SOFTWARE MAINTENACE	—	\$34,456	\$36,102	\$36,000	\$36,000	\$36,000
5-20-6520 - LEASES - SOFTWARE (SAAS)	\$81,276	\$37,504	\$37,925	\$38,207	\$80,273	\$80,273
5-20-5250 - OFFICE SUPPLIES	\$7,993	\$1,522	\$1,463	\$2,500	\$2,500	\$2,500
5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	\$277	\$3,061	\$4,645	—	\$5,000	\$5,000
5-20-5940 - FUEL	\$63	—	\$48	\$0	\$0	\$0
5-20-5950 - HOSPITALITY EVENT SUPPLIES	—	\$138	—	—	—	—
5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	—	\$384	\$70	\$11,500	\$8,000	\$8,000
MATERIALS & SERVICES TOTAL	\$127,829	\$180,598	\$118,128	\$267,749	\$214,333	\$214,333
PERSONNEL SERVICES						
5-10-1400 - WAGES & SALARIES	\$435,908	\$253,810	\$361,084	\$440,690	\$493,395	\$493,395
5-10-1410 - TEMP WORKERS WAGES & SALARIES	\$3,040	\$10,079	—	\$0	\$0	\$0
5-10-1430 - FRINGE BENEFITS	\$101,419	\$63,667	\$87,423	\$143,222	\$131,023	\$131,023
5-10-1440 - PERS	—	—	—	\$26,308	\$37,557	\$37,557
5-10-1450 - TAXES	\$33,090	\$19,795	\$27,057	\$29,318	\$39,846	\$39,846
5-10-1460 - UNEMPLOYMENT INS	\$4,698	\$3,272	\$5,462	\$2,444	\$3,045	\$3,045
5-10-1470 - WORKERS COMP INS	\$398	\$374	\$404	\$401	\$545	\$545
5-10-1480 - RETIREMENT-DB	\$58,978	\$16,143	\$43,221	\$34,609	\$96,080	\$96,080
5-10-1490 - RETIREMENT-DC	\$6,064	\$11,442	\$18,666	\$4,641	\$0	\$0
PERSONNEL SERVICES TOTAL	\$643,594	\$378,584	\$543,318	\$681,633	\$801,491	\$801,491
102 - FINANCE & ACCOUNTING TOTAL	\$771,423	\$559,182	\$661,447	\$949,382	\$1,015,824	\$1,015,824
103 - ASSESSOR/TAX COLLECTOR						
MATERIALS & SERVICES						
5-20-6075 - CASH OVER/SHORT	\$22	\$24	—	\$50	\$50	\$50
5-20-5290 - BOOK PURCHASES	\$709	\$681	\$688	\$2,500	\$2,500	\$2,500
5-20-5310 - DUES & MEMBERSHIPS	\$3,336	\$1,695	\$1,320	\$7,000	\$7,000	\$7,000
5-20-5320 - FEES - OTHER	\$3,585	\$3,305	\$1,434	\$7,000	\$7,000	\$7,000
5-20-5370 - INSURANCE - LIABILITY	—	\$2,518	\$2,823	\$2,711	\$3,244	\$3,244
5-20-5390 - INSURANCE - VEHICLE	—	\$1,497	\$1,571	\$1,675	\$1,510	\$1,510
5-20-5410 - LEGAL NOTICES	\$1,079	\$537	\$332	\$1,200	\$1,500	\$1,500
5-20-5420 - MISCELLANEOUS EXPENSES	—	—	\$136	—	—	—
5-20-5430 - POSTAGE/SHIPPING	—	\$320	\$350	\$1,000	\$1,000	\$1,000
5-20-5440 - PRINTING & COPIES	—	—	\$35	—	—	—
5-20-5450 - PUBLIC OFFICIALS BONDS	\$500	\$500	\$500	\$500	\$500	\$500
5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	—	\$35	\$35	\$0	\$500	\$500
5-20-5500 - TELEPHONE & INTERNET	—	\$869	\$1,796	\$3,000	\$3,000	\$3,000
5-20-5510 - TRAINING & DEVELOPMENT	\$4,755	\$2,210	\$3,200	\$10,000	\$10,000	\$10,000
5-20-5520 - TRANSPORTATION - MILEAGE	—	—	—	\$500	\$500	\$500
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$4,046	\$4,998	\$3,608	\$7,500	\$7,500	\$7,500
5-20-5810 - LEGAL SERVICES	\$3,308	-\$186	—	\$5,000	\$5,000	\$5,000
5-20-5830 - OTHER CONTRACTED SERVICES	\$27,889	\$17,181	\$21,612	\$38,000	\$38,000	\$38,000
5-20-5860 - SOFTWARE MAINTENACE	\$57,962	\$5,650	\$14,414	\$105,000	\$110,000	\$110,000
5-20-6520 - LEASES - SOFTWARE (SAAS)	\$92	\$63,306	\$63,409	\$10,474	\$16,190	\$16,190
5-20-6110 - COMPUTER HARDWARE/OFFICE EQUIP MAINT	—	\$382	—	\$0	\$2,000	\$2,000
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	\$311	—	\$316	\$2,500	\$2,500	\$2,500

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
5-20-5250 - OFFICE SUPPLIES	\$3,997	\$3,170	\$2,667	\$7,500	\$5,500	\$5,500
5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	—	—	\$2,688	—	—	—
5-20-5930 - EQUIPMENT < \$5K	\$102	—	—	—	—	—
5-20-5940 - FUEL	\$1,031	\$1,146	\$867	\$3,500	\$3,500	\$3,500
5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	—	\$210	—	\$4,500	\$4,500	\$4,500
MATERIALS & SERVICES TOTAL	\$112,722	\$110,047	\$123,801	\$221,110	\$232,994	\$232,994
PERSONNEL SERVICES						
5-10-1400 - WAGES & SALARIES	\$456,335	\$462,055	\$519,121	\$591,715	\$614,600	\$614,600
5-10-1410 - TEMP WORKERS WAGES & SALARIES	\$9,036	\$16,644	\$1,031	\$0	\$0	\$0
5-10-1430 - FRINGE BENEFITS	\$119,155	\$110,983	\$111,644	\$156,939	\$129,112	\$129,112
5-10-1440 - PERS	—	—	—	\$0	\$20,452	\$20,452
5-10-1450 - TAXES	\$34,651	\$35,555	\$38,810	\$47,904	\$49,653	\$49,653
5-10-1460 - UNEMPLOYMENT INS	\$4,381	\$5,453	\$6,784	\$4,887	\$4,887	\$4,887
5-10-1470 - WORKERS COMP INS	\$1,988	\$2,145	\$2,523	\$2,183	\$2,252	\$2,252
5-10-1480 - RETIREMENT-DB	\$89,333	\$87,229	\$165,898	\$186,694	\$216,423	\$216,423
5-10-1490 - RETIREMENT-DC	\$5,730	\$1,274	\$12,347	\$19,817	\$0	\$0
PERSONNEL SERVICES TOTAL	\$720,609	\$721,338	\$858,157	\$1,010,139	\$1,037,379	\$1,037,379
CAPITAL OUTLAY						
5-40-9030 - IT HARDWARE > \$5K	—	\$18,357	\$9,344	\$26,975	\$0	\$0
5-40-9040 - SOFTWARE (OWNED) > \$5	—	—	\$14,475	—	—	—
5-40-9120 - VEHICLES	—	—	—	—	\$28,000	\$28,000
CAPITAL OUTLAY TOTAL	—	\$18,357	\$23,819	\$26,975	\$28,000	\$28,000
SPECIAL PAYMENTS						
5-50-7010 - PASS THRU PAYMENTS - STATE	\$740	\$550	\$2,145	\$0	\$0	\$0
SPECIAL PAYMENTS TOTAL	\$740	\$550	\$2,145	\$0	\$0	\$0
103 - ASSESSOR/TAX COLLECTOR TOTAL	\$834,071	\$850,291	\$1,007,923	\$1,258,224	\$1,298,373	\$1,298,373
104 - TREASURER						
MATERIALS & SERVICES						
5-20-5280 - BANKING & MERCHANT FEES	—	\$17	\$10	\$25	\$0	\$0
5-20-5310 - DUES & MEMBERSHIPS	\$766	\$540	\$565	\$1,500	\$800	\$800
5-20-5320 - FEES - OTHER	\$146	\$154	—	—	—	—
5-20-5370 - INSURANCE - LIABILITY	—	\$299	\$346	\$328	\$400	\$400
5-20-5440 - PRINTING & COPIES	\$130	\$341	\$500	\$500	\$750	\$750
5-20-5450 - PUBLIC OFFICIALS BONDS	\$500	\$500	\$500	\$500	\$500	\$500
5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	\$35	\$135	\$136	\$100	\$100	\$100
5-20-5500 - TELEPHONE & INTERNET	\$237	\$560	\$799	\$500	\$800	\$800
5-20-5510 - TRAINING & DEVELOPMENT	\$120	\$425	\$1,675	—	\$4,000	\$4,000
5-20-5520 - TRANSPORTATION - MILEAGE	\$149	\$229	\$679	\$700	\$700	\$700
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$338	\$598	\$1,416	\$6,000	\$6,000	\$6,000
5-20-5860 - SOFTWARE MAINTENACE	—	—	\$734	\$800	\$1,000	\$1,000
5-20-6520 - LEASES - SOFTWARE (SAAS)	\$127	\$880	\$879	\$744	\$632	\$632
5-20-6110 - COMPUTER HARDWARE/OFFICE EQUIP MAINT	—	—	—	\$200	\$200	\$200
5-20-5250 - OFFICE SUPPLIES	\$4,521	\$2,348	\$2,781	\$5,500	\$5,000	\$5,000
5-20-5940 - FUEL	\$70	\$134	\$246	\$0	\$150	\$150
5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	—	\$2,173	\$1,389	—	—	—
MATERIALS & SERVICES TOTAL	\$7,138	\$9,333	\$12,655	\$17,397	\$21,032	\$21,032
PERSONNEL SERVICES						

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
5-10-1400 - WAGES & SALARIES	\$85,424	\$91,185	\$87,533	\$96,998	\$99,815	\$99,815
5-10-1430 - FRINGE BENEFITS	\$23,960	\$24,733	\$22,639	\$26,373	\$26,719	\$26,719
5-10-1450 - TAXES	\$6,385	\$6,696	\$6,369	\$7,809	\$8,036	\$8,036
5-10-1460 - UNEMPLOYMENT INS	\$163	\$156	–	\$611	\$611	\$611
5-10-1470 - WORKERS COMP INS	\$115	\$110	\$109	\$107	\$110	\$110
5-10-1480 - RETIREMENT-DB	\$21,580	\$22,578	\$43,140	\$48,305	\$55,298	\$55,298
PERSONNEL SERVICES TOTAL	\$137,628	\$145,458	\$159,790	\$180,203	\$190,589	\$190,589
104 - TREASURER TOTAL	\$144,766	\$154,791	\$172,445	\$197,600	\$211,621	\$211,621
105 - COUNTY CLERK						
MATERIALS & SERVICES						
5-20-5260 - ADVERTISING/MARKETING	\$845	–	–	\$500	\$500	\$500
5-20-5270 - ALARM MONITORING	\$380	–	–	–	–	–
5-20-5310 - DUES & MEMBERSHIPS	\$1,515	\$750	\$855	\$3,500	\$3,500	\$3,500
5-20-5320 - FEES - OTHER	\$219	\$170	\$0	–	–	–
5-20-5330 - FEES - PERMITS/LICENSES	–	–	\$1,795	–	–	–
5-20-5370 - INSURANCE - LIABILITY	–	\$1,224	\$1,368	\$1,310	\$1,604	\$1,604
5-20-5410 - LEGAL NOTICES	–	–	\$277	\$200	\$200	\$200
5-20-5420 - MISCELLANEOUS EXPENSES	\$9,902	–	–	\$200	\$200	\$200
5-20-5430 - POSTAGE/SHIPPING	\$1,106	\$4,310	\$2,988	\$6,800	\$6,800	\$6,800
5-20-5440 - PRINTING & COPIES	–	\$3,216	\$6,592	\$20,250	\$20,250	\$20,250
5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	–	\$35	–	\$150	\$150	\$150
5-20-5480 - REFUNDS	\$1,678	–	–	\$200	\$200	\$200
5-20-5500 - TELEPHONE & INTERNET	–	–	\$86	–	–	–
5-20-5510 - TRAINING & DEVELOPMENT	\$888	\$3,040	\$800	\$3,500	\$7,500	\$7,500
5-20-5520 - TRANSPORTATION - MILEAGE	\$1,633	\$3,367	\$1,825	\$4,000	\$4,500	\$4,500
5-20-5530 - TRANSPORTATION - OTHER	–	\$56	–	\$225	\$225	\$225
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$3,360	\$3,544	\$4,547	\$5,000	\$5,000	\$5,000
5-20-5810 - LEGAL SERVICES	–	–	–	\$20,000	\$20,000	\$20,000
5-20-5830 - OTHER CONTRACTED SERVICES	\$3,692	\$6,425	\$11,231	\$7,500	\$7,500	\$7,500
5-20-5860 - SOFTWARE MAINTENACE	\$6,053	\$10,208	\$10,865	\$10,701	\$9,982	\$9,982
5-20-5870 - TRANSPORTATION SERVICES	\$6	–	–	–	–	–
5-20-6520 - LEASES - SOFTWARE (SAAS)	\$33	\$1,173	\$1,115	\$1,115	\$1,115	\$1,115
5-20-6530 - RENTAL - EQUIPMENT	\$800	–	–	\$1,000	\$1,000	\$1,000
5-20-6560 - LEASES - STORAGE FACILITIES	\$180	\$360	\$360	\$320	\$420	\$420
5-20-6110 - COMPUTER HARDWARE/OFFICE EQUIP MAINT	\$5,536	\$1,575	\$115	\$3,655	\$3,270	\$3,270
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	–	–	\$99	–	–	–
5-20-5250 - OFFICE SUPPLIES	\$11,537	\$11,615	\$700	\$20,000	\$20,000	\$20,000
5-20-5930 - EQUIPMENT < \$5K	–	–	\$50	–	–	–
5-20-5940 - FUEL	\$104	\$126	\$210	–	–	–
5-20-5970 - MISCELLANEOUS SUPPLIES	–	–	\$16	–	–	–
5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	\$2,544	–	–	\$5,000	\$5,000	\$5,000
MATERIALS & SERVICES TOTAL	\$52,010	\$51,195	\$45,895	\$115,126	\$118,916	\$118,916
PERSONNEL SERVICES						
5-10-1400 - WAGES & SALARIES	\$201,122	\$209,200	\$201,700	\$252,465	\$262,900	\$262,900
5-10-1410 - TEMP WORKERS WAGES & SALARIES	\$1,694	\$2,094	\$5,574	\$0	\$0	\$0
5-10-1501 - LABOR & BENEFITS DISTRIBUTION	–	–	-\$2,205	–	–	–

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
5-10-1430 - FRINGE BENEFITS	\$58,544	\$66,363	\$64,298	\$67,528	\$78,654	\$78,654
5-10-1450 - TAXES	\$15,287	\$15,740	\$15,461	\$20,401	\$21,417	\$21,417
5-10-1460 - UNEMPLOYMENT INS	\$1,688	\$2,042	\$2,081	\$2,187	\$2,241	\$2,241
5-10-1470 - WORKERS COMP INS	\$279	\$246	\$285	\$279	\$293	\$293
5-10-1480 - RETIREMENT-DB	\$50,552	\$51,844	\$99,416	\$110,995	\$127,983	\$127,983
PERSONNEL SERVICES TOTAL	\$329,166	\$347,530	\$386,610	\$453,855	\$493,488	\$493,488
SPECIAL PAYMENTS						
5-50-7010 - PASS THRU PAYMENTS - STATE	\$3,244	\$2,247	\$2,785	\$3,000	\$3,000	\$3,000
SPECIAL PAYMENTS TOTAL	\$3,244	\$2,247	\$2,785	\$3,000	\$3,000	\$3,000
105 - COUNTY CLERK TOTAL	\$384,420	\$400,971	\$435,290	\$571,981	\$615,404	\$615,404
106 - VETERANS						
MATERIALS & SERVICES						
5-20-5260 - ADVERTISING/MARKETING	\$1,517	\$3,807	\$2,061	\$4,000	\$5,000	\$5,000
5-20-5290 - BOOK PURCHASES	\$293	\$572	\$583	\$600	\$600	\$600
5-20-5310 - DUES & MEMBERSHIPS	\$75	\$125	\$125	\$800	\$500	\$500
5-20-5320 - FEES - OTHER	\$94	\$100	\$100	\$110	\$110	\$110
5-20-5370 - INSURANCE - LIABILITY	–	\$452	\$512	\$492	\$591	\$591
5-20-5390 - INSURANCE - VEHICLE	–	\$587	\$632	\$659	\$619	\$619
5-20-5420 - MISCELLANEOUS EXPENSES	–	–	\$36	\$200	\$200	\$200
5-20-5430 - POSTAGE/SHIPPING	–	–	\$16	\$0	\$0	\$0
5-20-5440 - PRINTING & COPIES	\$112	\$112	\$166	\$700	\$500	\$500
5-20-5500 - TELEPHONE & INTERNET	\$4,727	\$640	\$383	\$2,000	\$900	\$900
5-20-5510 - TRAINING & DEVELOPMENT	\$25	\$114	\$277	\$6,000	\$6,000	\$6,000
5-20-5520 - TRANSPORTATION - MILEAGE	\$107	\$389	\$229	\$300	\$300	\$300
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$88	\$396	\$150	\$3,250	\$3,500	\$3,500
5-20-5830 - OTHER CONTRACTED SERVICES	–	\$234	\$280	\$500	\$500	\$500
5-20-6520 - LEASES - SOFTWARE (SAAS)	–	\$1,863	\$1,641	\$2,394	\$2,000	\$2,000
5-20-6540 - RENTAL - VENUE	–	\$200	\$550	\$600	\$600	\$600
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	–	\$1,077	\$271	\$500	\$500	\$500
5-20-5250 - OFFICE SUPPLIES	\$213	\$750	\$178	\$600	\$600	\$600
5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	–	–	\$997	–	–	–
5-20-5940 - FUEL	–	\$374	\$196	\$800	\$800	\$800
5-20-5950 - HOSPITALITY EVENT SUPPLIES	–	\$769	\$1,596	\$3,900	\$5,000	\$5,000
5-20-5970 - MISCELLANEOUS SUPPLIES	\$5,314	–	–	\$100	\$100	\$100
5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	–	\$358	–	\$0	\$500	\$500
5-20-6050 - SMALL TOOLS & EQUIPMENT < \$5K	–	–	\$39	–	–	–
MATERIALS & SERVICES TOTAL	\$12,566	\$12,919	\$11,016	\$28,505	\$29,420	\$29,420
PERSONNEL SERVICES						
5-10-1400 - WAGES & SALARIES	\$67,291	\$84,299	\$70,866	\$87,663	\$83,410	\$83,410
5-10-1430 - FRINGE BENEFITS	\$10,975	\$28,594	\$21,431	\$30,865	\$27,349	\$27,349
5-10-1440 - PERS	–	–	–	\$0	\$7,307	\$7,307
5-10-1450 - TAXES	\$5,122	\$6,076	\$5,277	\$7,096	\$6,766	\$6,766
5-10-1460 - UNEMPLOYMENT INS	\$828	\$1,220	\$1,343	\$848	\$869	\$869
5-10-1470 - WORKERS COMP INS	\$147	\$100	\$131	\$135	\$93	\$93
5-10-1480 - RETIREMENT-DB	\$15,589	\$16,887	\$1,230	\$34,059	\$0	\$0
5-10-1490 - RETIREMENT-DC	–	–	\$1,414	\$0	\$0	\$0
PERSONNEL SERVICES TOTAL	\$99,953	\$137,176	\$101,691	\$160,666	\$125,794	\$125,794
106 - VETERANS TOTAL	\$112,519	\$150,094	\$112,708	\$189,171	\$155,214	\$155,214

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
107 - BD OF PROPERTY TAX APPEAL						
MATERIALS & SERVICES						
5-20-5490 - STIPENDS	–	–	\$375	\$500	\$500	\$500
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	–	–	–	\$500	\$500	\$500
5-20-5250 - OFFICE SUPPLIES	–	–	–	\$150	\$300	\$300
MATERIALS & SERVICES TOTAL	–	–	\$375	\$1,150	\$1,300	\$1,300
PERSONNEL SERVICES						
5-10-1400 - WAGES & SALARIES	\$1,385	\$1,507	\$30	\$1,631	\$1,689	\$1,689
5-10-1501 - LABOR & BENEFITS DISTRIBUTION	–	–	\$2,205	–	–	–
5-10-1430 - FRINGE BENEFITS	\$387	\$448	\$10	\$452	\$538	\$538
5-10-1450 - TAXES	\$104	\$112	\$2	\$132	\$137	\$137
5-10-1460 - UNEMPLOYMENT INS	\$6	\$7	\$0	\$13	\$13	\$13
5-10-1470 - WORKERS COMP INS	\$0	\$0	\$1	\$2	\$2	\$2
5-10-1480 - RETIREMENT-DB	\$350	\$373	\$7	\$815	\$938	\$938
PERSONNEL SERVICES TOTAL	\$2,233	\$2,447	\$2,257	\$3,045	\$3,317	\$3,317
107 - BD OF PROPERTY TAX APPEAL TOTAL	\$2,233	\$2,447	\$2,632	\$4,195	\$4,617	\$4,617
109 - JUSTICE COURT						
MATERIALS & SERVICES						
5-20-5280 - BANKING & MERCHANT FEES	–	\$265	–	\$0	\$0	\$0
5-20-5290 - BOOK PURCHASES	–	–	\$55	\$1,015	\$1,015	\$1,015
5-20-5310 - DUES & MEMBERSHIPS	\$404	\$454	\$325	–	–	–
5-20-5320 - FEES - OTHER	\$240	\$254	\$158	–	–	–
5-20-5340 - FEES - WITNESS/JURY	\$314	\$260	–	\$3,300	\$3,300	\$3,300
5-20-5370 - INSURANCE - LIABILITY	–	\$967	\$1,073	\$1,037	\$1,228	\$1,228
5-20-5390 - INSURANCE - VEHICLE	–	\$442	\$450	\$490	\$429	\$429
5-20-5420 - MISCELLANEOUS EXPENSES	–	\$14	\$36	\$0	\$0	\$0
5-20-5430 - POSTAGE/SHIPPING	–	–	\$40	–	–	–
5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	\$125	–	–	\$1,000	\$1,000	\$1,000
5-20-5470 - RECORDS DESTRUCTION	\$180	\$185	\$215	\$0	\$300	\$300
5-20-5480 - REFUNDS	–	\$303	–	\$0	\$0	\$0
5-20-5500 - TELEPHONE & INTERNET	–	–	\$385	–	–	–
5-20-5510 - TRAINING & DEVELOPMENT	\$787	\$984	\$1,526	\$3,140	\$3,400	\$3,400
5-20-5520 - TRANSPORTATION - MILEAGE	\$1,099	\$610	\$809	\$2,000	\$2,200	\$2,200
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$2,043	\$1,037	\$1,507	\$3,300	\$3,600	\$3,600
5-20-5780 - INTERPRETER SERVICES	\$6,224	\$10,963	\$12,060	\$8,800	\$14,000	\$14,000
5-20-5810 - LEGAL SERVICES	\$17,350	\$32,208	\$21,600	\$59,400	\$59,400	\$59,400
5-20-5860 - SOFTWARE MAINTENACE	\$4,865	\$2,794	\$2,813	\$7,850	\$8,050	\$8,050
5-20-6520 - LEASES - SOFTWARE (SAAS)	–	\$3,368	\$3,684	\$1,115	\$4,875	\$4,875
5-20-6100 - BUILDING MAINTENANCE	\$36	–	–	–	–	–
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	\$604	\$721	\$70	\$1,100	\$1,600	\$1,600
5-20-5250 - OFFICE SUPPLIES	\$3,286	\$2,107	\$558	\$7,700	\$7,700	\$7,700
5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	–	\$134	\$10	–	–	–
5-20-5940 - FUEL	\$1,735	\$1,355	\$1,034	\$2,200	\$2,400	\$2,400
5-20-5970 - MISCELLANEOUS SUPPLIES	\$56	\$63	–	\$0	\$0	\$0
5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	–	\$896	\$198	–	–	–
MATERIALS & SERVICES TOTAL	\$39,348	\$60,384	\$48,603	\$103,447	\$114,497	\$114,497

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
PERSONNEL SERVICES						
5-10-1400 - WAGES & SALARIES	\$165,968	\$191,642	\$183,602	\$203,378	\$212,145	\$212,145
5-10-1430 - FRINGE BENEFITS	\$68,912	\$78,128	\$69,317	\$84,068	\$76,671	\$76,671
5-10-1450 - TAXES	\$11,673	\$14,064	\$13,428	\$16,450	\$17,129	\$17,129
5-10-1460 - UNEMPLOYMENT INS	\$1,188	\$1,785	\$1,766	\$1,819	\$1,833	\$1,833
5-10-1470 - WORKERS COMP INS	\$230	\$236	\$239	\$225	\$235	\$235
5-10-1480 - RETIREMENT-DB	\$39,853	\$47,491	\$90,498	\$101,761	\$117,878	\$117,878
PERSONNEL SERVICES TOTAL	\$287,823	\$333,346	\$358,849	\$407,701	\$425,891	\$425,891
SPECIAL PAYMENTS						
5-50-7020 - PASS THRU PAYMENTS - OTHER	–	\$220	–	\$0	\$0	\$0
SPECIAL PAYMENTS TOTAL	\$0	\$220	–	\$0	\$0	\$0
109 - JUSTICE COURT TOTAL	\$327,171	\$393,950	\$407,452	\$511,148	\$540,388	\$540,388
111 - DISTRICT ATTORNEY						
MATERIALS & SERVICES						
5-20-5260 - ADVERTISING/MARKETING	–	\$339	–	\$0	\$0	\$0
5-20-5290 - BOOK PURCHASES	–	\$180	–	\$500	\$500	\$500
5-20-5310 - DUES & MEMBERSHIPS	\$6,356	\$5,223	\$4,438	\$2,500	\$6,000	\$6,000
5-20-5320 - FEES - OTHER	–	\$400	\$511	–	–	–
5-20-5340 - FEES - WITNESS/JURY	\$196	\$81	–	\$3,500	\$3,500	\$3,500
5-20-5370 - INSURANCE - LIABILITY	–	\$970	\$1,101	\$1,037	\$1,751	\$1,751
5-20-5390 - INSURANCE - VEHICLE	–	\$950	\$1,547	\$1,073	\$1,487	\$1,487
5-20-5420 - MISCELLANEOUS EXPENSES	\$794	\$640	\$79	\$3,000	\$3,000	\$3,000
5-20-5430 - POSTAGE/SHIPPING	–	\$98	\$13	\$0	\$0	\$0
5-20-5440 - PRINTING & COPIES	\$523	\$878	\$470	\$1,000	\$1,000	\$1,000
5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	–	\$84	\$482	\$4,200	\$4,200	\$4,200
5-20-5470 - RECORDS DESTRUCTION	\$181	\$784	\$192	\$0	\$0	\$0
5-20-5500 - TELEPHONE & INTERNET	\$173	\$1,796	\$1,132	\$5,000	\$5,000	\$5,000
5-20-5510 - TRAINING & DEVELOPMENT	\$2,656	\$2,570	\$1,159	\$3,000	\$3,000	\$3,000
5-20-5520 - TRANSPORTATION - MILEAGE	\$266	\$337	\$245	\$750	\$750	\$750
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$4,507	\$4,132	\$5,982	\$4,700	\$5,500	\$5,500
5-20-5780 - INTERPRETER SERVICES	\$760	\$1,726	\$824	\$0	\$0	\$0
5-20-5800 - LAB SERVICES	\$126	\$94	\$47	–	–	–
5-20-5810 - LEGAL SERVICES	\$1,087	-\$105	–	\$0	\$0	\$0
5-20-5830 - OTHER CONTRACTED SERVICES	\$2,417	\$3,348	\$1,871	\$3,500	\$3,500	\$3,500
5-20-5850 - INVESTIGATION SERVICES	\$2,855	\$1,835	\$1,704	\$3,000	\$3,000	\$3,000
5-20-5860 - SOFTWARE MAINTENACE	\$2,750	\$2,750	–	\$3,000	\$3,000	\$3,000
5-20-5870 - TRANSPORTATION SERVICES	\$1,025	–	–	\$0	\$0	\$0
5-20-6520 - LEASES - SOFTWARE (SAAS)	\$3,610	\$3,107	\$6,022	\$4,678	\$6,122	\$6,122
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	\$621	\$4,016	\$731	\$2,000	\$4,000	\$4,000
5-20-5250 - OFFICE SUPPLIES	\$8,987	\$4,452	\$2,847	\$11,000	\$11,000	\$11,000
5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	\$4,841	\$4,874	\$3,245	\$1,500	\$4,500	\$4,500
5-20-5940 - FUEL	\$5,239	\$4,335	\$2,962	\$6,000	\$6,000	\$6,000
5-20-5950 - HOSPITALITY EVENT SUPPLIES	–	\$30	–	\$0	\$0	\$0
5-20-5970 - MISCELLANEOUS SUPPLIES	–	–	\$35	–	–	–
5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	–	\$1,696	\$3,477	–	–	–

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
5-20-6050 - SMALL TOOLS & EQUIPMENT < \$5K	—	—	\$130	—	—	—
MATERIALS & SERVICES TOTAL	\$49,969	\$51,619	\$41,248	\$64,938	\$76,810	\$76,810
PERSONNEL SERVICES						
5-10-1401 - STIPEND	—	—	—	\$38,944	\$25,000	\$25,000
5-10-1400 - WAGES & SALARIES	\$287,169	\$230,828	\$190,342	\$240,523	\$327,250	\$327,250
5-10-1501 - LABOR & BENEFITS DISTRIBUTION	—	—	-\$35,788	—	—	—
5-10-1430 - FRINGE BENEFITS	\$62,888	\$57,306	\$45,435	\$72,180	\$108,074	\$108,074
5-10-1440 - PERS	—	—	—	\$10,944	\$21,158	\$21,158
5-10-1450 - TAXES	\$21,556	\$17,170	\$14,162	\$19,473	\$26,446	\$26,446
5-10-1460 - UNEMPLOYMENT INS	\$3,158	\$3,009	\$2,296	\$1,747	\$2,444	\$2,444
5-10-1470 - WORKERS COMP INS	\$397	\$283	\$274	\$267	\$362	\$362
5-10-1480 - RETIREMENT-DB	\$33,377	\$32,844	\$62,214	\$70,098	\$81,641	\$81,641
5-10-1490 - RETIREMENT-DC	\$4,950	\$2,848	-\$386	\$0	\$0	\$0
PERSONNEL SERVICES TOTAL	\$413,495	\$344,289	\$278,549	\$454,176	\$592,375	\$592,375
111 - DISTRICT ATTORNEY TOTAL	\$463,464	\$395,909	\$319,797	\$519,114	\$669,185	\$669,185
112 - JUVENILE DEPARTMENT						
MATERIALS & SERVICES						
5-20-5310 - DUES & MEMBERSHIPS	\$887	\$500	\$1,306	\$1,350	\$1,350	\$1,350
5-20-5320 - FEES - OTHER	\$68	\$72	—	—	—	—
5-20-5370 - INSURANCE - LIABILITY	—	\$961	\$1,065	\$1,037	\$1,237	\$1,237
5-20-5390 - INSURANCE - VEHICLE	—	\$1,254	\$1,348	\$1,412	\$1,318	\$1,318
5-20-5420 - MISCELLANEOUS EXPENSES	\$0	—	\$310	\$1,000	\$1,000	\$1,000
5-20-5430 - POSTAGE/SHIPPING	—	—	\$28	—	—	—
5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	\$1,287	\$35	\$35	\$500	\$500	\$500
5-20-5500 - TELEPHONE & INTERNET	\$1,136	\$1,038	\$1,399	\$1,500	\$1,500	\$1,500
5-20-5510 - TRAINING & DEVELOPMENT	\$1,300	\$1,275	\$1,340	\$2,500	\$2,500	\$2,500
5-20-5520 - TRANSPORTATION - MILEAGE	\$114	—	—	\$250	\$250	\$250
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$1,764	\$1,857	\$2,080	\$2,500	\$3,000	\$3,000
5-20-5780 - INTERPRETER SERVICES	—	—	—	\$1,250	\$1,250	\$1,250
5-20-5800 - LAB SERVICES	\$285	\$449	\$595	\$750	\$750	\$750
5-20-5830 - OTHER CONTRACTED SERVICES	\$71,120	\$15,246	\$12,474	\$22,000	\$23,000	\$23,000
5-20-5870 - TRANSPORTATION SERVICES	—	\$74	—	—	—	—
5-20-5880 - MEDICAL/PHYCIATRIC SERVICES	\$6,492	\$6,609	\$626	\$2,000	\$2,000	\$2,000
5-20-5890 - JAIL-BOARD AND ROOM	—	—	—	\$45,000	\$45,000	\$45,000
5-20-6545 - RENTAL - OTHER	\$95	—	—	—	—	—
5-20-6520 - LEASES - SOFTWARE (SAAS)	\$84	\$1,232	\$1,143	\$1,115	\$1,200	\$1,200
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	\$1,334	\$255	\$653	\$2,000	\$2,000	\$2,000
5-20-5250 - OFFICE SUPPLIES	\$476	\$439	\$470	\$2,250	\$2,000	\$2,000
5-20-5930 - EQUIPMENT < \$5K	\$20	—	—	—	—	—
5-20-5940 - FUEL	\$2,883	\$2,961	\$2,208	\$3,000	\$3,000	\$3,000
5-20-5950 - HOSPITALITY EVENT SUPPLIES	—	\$14	\$298	\$0	\$0	\$0
5-20-5970 - MISCELLANEOUS SUPPLIES	\$406	—	\$835	\$250	\$500	\$500
5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	—	—	\$24	—	—	—
MATERIALS & SERVICES TOTAL	\$89,751	\$34,272	\$28,237	\$91,664	\$93,355	\$93,355
PERSONNEL SERVICES						
5-10-1400 - WAGES & SALARIES	\$185,411	\$204,570	\$197,246	\$218,511	\$236,517	\$236,517
5-10-1430 - FRINGE BENEFITS	\$44,494	\$55,730	\$50,936	\$60,865	\$61,191	\$61,191

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
5-10-1440 - PERS	–	–	–	\$0	\$15,152	\$15,152
5-10-1450 - TAXES	\$13,947	\$15,307	\$14,777	\$17,707	\$19,116	\$19,116
5-10-1460 - UNEMPLOYMENT INS	\$2,166	\$2,930	\$3,053	\$1,833	\$1,833	\$1,833
5-10-1470 - WORKERS COMP INS	\$4,150	\$3,215	\$3,688	\$4,481	\$4,854	\$4,854
5-10-1480 - RETIREMENT-DB	\$23,056	\$23,804	\$45,309	\$50,905	\$59,691	\$59,691
5-10-1490 - RETIREMENT-DC	\$6,040	\$9,773	\$9,479	\$10,596	\$0	\$0
PERSONNEL SERVICES TOTAL	\$279,263	\$315,329	\$324,487	\$364,898	\$398,354	\$398,354
CAPITAL OUTLAY						
5-40-9060 - EQUIPMENT & FURNISHINGS > \$5K	\$29,070	–	–	\$0	\$0	\$0
5-40-9120 - VEHICLES	–	\$45,280	–	\$0	\$0	\$0
CAPITAL OUTLAY TOTAL	\$29,070	\$45,280	–	\$0	\$0	\$0
SPECIAL PAYMENTS						
5-50-7020 - PASS THRU PAYMENTS - OTHER	\$180	\$461	\$857	\$1,500	\$1,500	\$1,500
5-50-7060 - GRANTS-LOCAL GOVT	\$15,000	–	–	–	–	–
5-50-7070 - GRANTS-BUSINESS	\$17,282	–	–	\$35,000	\$35,000	\$35,000
SPECIAL PAYMENTS TOTAL	\$32,462	\$461	\$857	\$36,500	\$36,500	\$36,500
112 - JUVENILE DEPARTMENT TOTAL	\$430,546	\$395,342	\$353,581	\$493,062	\$528,209	\$528,209
113 - SHERIFF DEPARTMENT						
MATERIALS & SERVICES						
5-20-5260 - ADVERTISING/MARKETING	\$910	\$1,959	\$476	\$1,500	\$1,500	\$1,500
5-20-5280 - BANKING & MERCHANT FEES	\$50	\$143	\$1	\$250	\$250	\$250
5-20-5290 - BOOK PURCHASES	–	–	\$60	–	–	–
5-20-5310 - DUES & MEMBERSHIPS	\$9,177	\$5,046	\$683	\$10,000	\$10,000	\$10,000
5-20-5320 - FEES - OTHER	\$252	\$266	\$1	–	–	–
5-20-5330 - FEES - PERMITS/LICENSES	–	\$10	\$31	\$0	\$0	\$0
5-20-5370 - INSURANCE - LIABILITY	–	\$69,292	\$75,036	\$74,428	\$87,474	\$87,474
5-20-5375 - INSURANCE - MARINE PATROL	–	–	–	\$1,000	\$0	\$0
5-20-5380 - INSURANCE-PROPERTY	–	\$9,825	\$8,190	\$15,258	\$7,502	\$7,502
5-20-5390 - INSURANCE - VEHICLE	–	\$52,486	\$56,134	\$57,769	\$59,998	\$59,998
5-20-5410 - LEGAL NOTICES	\$472	\$1,711	\$618	\$1,000	\$1,000	\$1,000
5-20-5420 - MISCELLANEOUS EXPENSES	\$2,804	\$4,156	\$475	\$8,000	\$7,000	\$7,000
5-20-5430 - POSTAGE/SHIPPING	\$39	\$278	\$221	\$300	\$300	\$300
5-20-5440 - PRINTING & COPIES	\$1,258	\$5,184	\$3,716	\$2,500	\$3,000	\$3,000
5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	\$22	\$5,590	\$6,316	\$6,000	\$7,000	\$7,000
5-20-5470 - RECORDS DESTRUCTION	\$302	\$1,865	\$1,036	\$1,200	\$1,200	\$1,200
5-20-5500 - TELEPHONE & INTERNET	\$38,607	\$27,635	\$26,860	\$30,000	\$32,000	\$32,000
5-20-5510 - TRAINING & DEVELOPMENT	\$8,570	\$7,083	\$9,128	\$14,000	\$14,000	\$14,000
5-20-5511 - TRAINING & DEVELOPMENT-MARINE	–	–	–	\$1,000	\$1,500	\$1,500
5-20-5520 - TRANSPORTATION - MILEAGE	–	–	–	\$500	\$0	\$0
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$16,711	\$16,073	\$16,346	\$20,000	\$20,000	\$20,000
5-20-5830 - OTHER CONTRACTED SERVICES	\$252,171	\$9,978	\$13,489	\$6,000	\$10,000	\$10,000
5-20-5840 - EMPLOYMENT SCREENING	\$5,192	\$11,747	\$6,021	\$8,000	\$8,000	\$8,000
5-20-5850 - INVESTIGATION SERVICES	\$4,533	\$1,796	–	\$10,000	\$10,000	\$10,000
5-20-5860 - SOFTWARE MAINTENANCE	–	\$3,816	\$3,946	\$10,000	\$11,500	\$11,500
5-20-5870 - TRANSPORTATION SERVICES	\$3,417	-\$317	–	\$5,000	\$5,000	\$5,000
5-20-5890 - JAIL-BOARD AND ROOM	\$86,537	\$603,648	\$601,536	\$700,800	\$700,800	\$700,800

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
5-20-5895 - JAIL-MEDICAL EXPENSE	\$20,650	\$23,187	\$8,763	\$15,000	\$15,000	\$15,000
5-20-6520 - LEASES - SOFTWARE (SAAS)	\$9,052	\$44,100	\$46,034	\$29,302	\$109,563	\$109,563
5-20-6540 - RENTAL - VENUE	\$500	—	—	—	—	—
5-20-6550 - LEASES - OFFICE	\$2,561	—	—	\$2,500	\$0	\$0
5-20-6560 - LEASES - STORAGE FACILITIES	—	\$2,637	\$2,716	—	—	—
5-20-6100 - BUILDING MAINTENANCE	—	—	\$258	—	—	—
5-20-6110 - COMPUTER HARDWARE/OFFICE EQUIP MAINT	\$2,041	\$4,972	\$5,470	\$7,000	\$7,000	\$7,000
5-20-6140 - MISCELLANEOUS REPAIR & MAINT	—	—	—	\$2,700	\$1,000	\$1,000
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	\$63,908	\$42,572	\$62,600	\$60,000	\$60,000	\$60,000
5-20-6230 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE-MARINE PATROL	\$1,061	—	\$197	\$1,000	\$1,000	\$1,000
5-20-5250 - OFFICE SUPPLIES	\$18,213	\$5,458	\$3,848	\$15,750	\$10,750	\$10,750
5-20-5600 - UNIFORMS CLOTHING EXPENSE	\$71,022	\$39,429	\$43,472	\$70,500	\$70,500	\$70,500
5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	\$5,990	—	\$5,570	—	\$26,930	\$26,930
5-20-5930 - EQUIPMENT < \$5K	\$15,435	\$4,047	\$52,487	\$5,000	\$6,000	\$6,000
5-20-5940 - FUEL	\$136,092	\$125,377	\$102,458	\$135,500	\$135,500	\$135,500
5-20-5941 - FUEL-MARINE PATROL	\$11,275	\$3,693	\$6,751	\$8,000	\$8,000	\$8,000
5-20-5970 - MISCELLANEOUS SUPPLIES	\$7,397	\$5,195	\$5,295	\$26,500	\$20,000	\$20,000
5-20-5971 - MISCELLANEOUS SUPPLIES-MARINE PATROL	\$525	\$73	\$145	\$1,000	\$1,500	\$1,500
5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	—	\$714	—	\$1,000	\$1,000	\$1,000
5-20-6030 - SAFETY EQUIPMENT & SUPPLIES	\$3,996	\$2,504	\$2,695	\$3,500	\$3,500	\$3,500
5-20-6050 - SMALL TOOLS & EQUIPMENT < \$5K	\$556	\$23	\$135	\$500	\$500	\$500
5-20-6070 - TRAINING MATERIALS	\$32	—	—	\$1,000	\$1,000	\$1,000
MATERIALS & SERVICES TOTAL	\$801,328	\$1,143,250	\$1,179,214	\$1,370,257	\$1,477,767	\$1,477,767
PERSONNEL SERVICES						
5-10-1400 - WAGES & SALARIES	\$2,086,612	\$2,315,389	\$1,761,404	\$2,421,865	\$2,479,746	\$2,479,746
5-10-1410 - TEMP WORKERS WAGES & SALARIES	\$14,684	\$15,077	—	\$0	\$0	\$0
5-10-1420 - OVERTIME	\$100,724	\$84,782	\$66,993	\$147,827	\$125,759	\$125,759
5-10-1500 - EMPLOYEE INCENTIVES	\$63,189	\$96,468	\$75,761	\$31,803	\$17,604	\$17,604
5-10-1430 - FRINGE BENEFITS	\$586,285	\$638,762	\$497,310	\$653,060	\$763,902	\$763,902
5-10-1440 - PERS	\$95,626	\$70,240	\$98,415	\$187,244	\$217,233	\$217,233
5-10-1450 - TAXES	\$168,763	\$186,034	\$141,012	\$214,069	\$215,266	\$215,266
5-10-1460 - UNEMPLOYMENT INS	\$22,086	\$31,592	\$26,146	\$18,617	\$18,645	\$18,645
5-10-1470 - WORKERS COMP INS	\$46,100	\$39,768	\$51,436	\$64,093	\$64,461	\$64,461
5-10-1480 - RETIREMENT-DB	\$439,813	\$418,234	\$536,261	\$714,787	\$756,663	\$756,663
5-10-1490 - RETIREMENT-DC	\$1,920	—	—	\$0	\$0	\$0
PERSONNEL SERVICES TOTAL	\$3,625,800	\$3,896,346	\$3,254,740	\$4,453,365	\$4,659,279	\$4,659,279
CAPITAL OUTLAY						
5-40-9030 - IT HARDWARE > \$5K	—	—	\$33,671	—	—	—
5-40-9060 - EQUIPMENT & FURNISHINGS > \$5K	—	—	—	—	\$56,000	\$56,000
5-40-9120 - VEHICLES	\$353,575	\$482,905	\$442,116	\$461,595	\$395,036	\$395,036
5-40-9000 - CAPITAL OUTLAY-OTHER	—	—	\$24,048	\$100,000	\$0	\$0
CAPITAL OUTLAY TOTAL	\$353,575	\$482,905	\$499,835	\$561,595	\$451,036	\$451,036
SPECIAL PAYMENTS						
5-50-7010 - PASS THRU PAYMENTS - STATE	\$2,715	\$2,145	\$1,470	\$2,500	\$2,500	\$2,500
SPECIAL PAYMENTS TOTAL	\$2,715	\$2,145	\$1,470	\$2,500	\$2,500	\$2,500
113 - SHERIFF DEPARTMENT TOTAL	\$4,783,418	\$5,524,645	\$4,935,258	\$6,387,717	\$6,590,582	\$6,590,582
114 - HEALTH DEPARTMENT						

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
MATERIALS & SERVICES						
5-20-5260 - ADVERTISING/MARKETING	\$272	\$6,972	\$633	\$300	\$300	\$300
5-20-5280 - BANKING & MERCHANT FEES	\$2	\$702	-\$89	\$100	\$100	\$100
5-20-5310 - DUES & MEMBERSHIPS	\$1,938	—	\$2,228	\$2,450	\$2,750	\$2,750
5-20-5320 - FEES - OTHER	\$55	\$937	\$276	\$1,605	\$1,605	\$1,605
5-20-5330 - FEES - PERMITS/LICENSES	\$348	\$380	\$300	\$435	\$535	\$535
5-20-5370 - INSURANCE - LIABILITY	—	\$5,750	\$5,562	\$6,185	\$5,897	\$5,897
5-20-5380 - INSURANCE-PROPERTY	—	\$2,349	\$3,213	\$3,648	\$2,538	\$2,538
5-20-5390 - INSURANCE - VEHICLE	—	\$2,499	\$2,476	\$2,804	\$3,191	\$3,191
5-20-5420 - MISCELLANEOUS EXPENSES	\$12,842	\$1,991	\$375	\$700	\$700	\$700
5-20-5430 - POSTAGE/SHIPPING	\$67	\$299	\$122	\$200	\$200	\$200
5-20-5440 - PRINTING & COPIES	—	\$631	\$521	\$800	\$800	\$800
5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	\$31	\$35	\$273	\$300	\$300	\$300
5-20-5470 - RECORDS DESTRUCTION	\$253	\$149	\$108	\$300	\$300	\$300
5-20-5480 - REFUNDS	—	—	\$10,286	—	—	—
5-20-5500 - TELEPHONE & INTERNET	\$3,755	\$5,179	\$4,101	\$5,300	\$5,300	\$5,300
5-20-5510 - TRAINING & DEVELOPMENT	\$959	\$2,319	\$600	\$2,500	\$2,500	\$2,500
5-20-5520 - TRANSPORTATION - MILEAGE	\$527	\$1,156	\$2,220	\$1,000	\$1,000	\$1,000
5-20-5560 - UTILITIES - ELECTRICTY	\$3,481	\$3,343	\$3,467	\$3,000	\$1,600	\$1,600
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$4,336	\$2,939	\$2,864	\$4,500	\$4,500	\$4,500
5-20-5590 - UTILITIES - WATER/SEWER	\$302	\$624	\$527	\$600	\$350	\$350
5-20-5610 - GARBAGE/WASTE DISPOSAL	\$132	\$266	\$260	\$270	\$190	\$190
5-20-5760 - CONTRACT EMPLOYEES	\$5,575	—	—	\$0	\$0	\$0
5-20-5780 - INTERPRETER SERVICES	\$547	\$808	\$873	\$800	\$1,000	\$1,000
5-20-5800 - LAB SERVICES	\$1,126	\$1,582	\$1,032	\$1,100	\$1,100	\$1,100
5-20-5830 - OTHER CONTRACTED SERVICES	\$157,471	\$1,961,814	\$1,855,318	\$2,058,380	\$2,275,261	\$2,275,261
5-20-5880 - MEDICAL/PHYCIATRIC SERVICES	—	—	\$491	—	—	—
5-20-6520 - LEASES - SOFTWARE (SAAS)	\$18,251	\$25,361	\$11,467	\$25,229	\$26,028	\$26,028
5-20-6540 - RENTAL - VENUE	\$20	—	—	—	—	—
5-20-6560 - LEASES - STORAGE FACILITIES	—	\$770	\$770	\$800	\$800	\$800
5-20-6100 - BUILDING MAINTENANCE	—	\$42	—	\$4,900	\$4,900	\$4,900
5-20-6110 - COMPUTER HARDWARE/OFFICE EQUIP MAINT	\$95	\$270	—	\$0	\$0	\$0
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	\$3,635	\$6,639	\$5,647	\$5,000	\$5,000	\$5,000
5-20-5250 - OFFICE SUPPLIES	\$4,504	\$2,425	\$4,003	\$4,000	\$4,000	\$4,000
5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	—	\$24	\$7,872	—	—	—
5-20-5930 - EQUIPMENT < \$5K	\$267	\$2,510	\$3,500	\$1,000	\$1,000	\$1,000
5-20-5940 - FUEL	\$4,571	\$4,435	\$3,283	\$4,600	\$4,600	\$4,600
5-20-5950 - HOSPITALITY EVENT SUPPLIES	\$46	\$125	\$479	\$100	\$100	\$100
5-20-5970 - MISCELLANEOUS SUPPLIES	\$928	\$499	\$169	\$100	\$100	\$100
5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	—	\$5,288	\$214	\$1,000	\$1,000	\$1,000
5-20-6000 - PHARMACEUTICAL SUPPLIES	\$64,098	\$88,882	\$48,751	\$90,000	\$59,000	\$59,000
5-20-6010 - PROGRAM MATERIALS & SUPPLIES	\$65	—	\$104	\$8,000	\$8,000	\$8,000

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
5-20-6030 - SAFETY EQUIPMENT & SUPPLIES	—	—	\$153	—	—	—
5-20-6050 - SMALL TOOLS & EQUIPMENT < \$5K	\$1,744	—	\$20	—	—	—
MATERIALS & SERVICES TOTAL	\$292,243	\$2,139,996	\$1,984,467	\$2,242,006	\$2,426,545	\$2,426,545
PERSONNEL SERVICES						
5-10-1400 - WAGES & SALARIES	\$507,942	\$504,155	\$548,773	\$864,707	\$917,652	\$917,652
5-10-1410 - TEMP WORKERS WAGES & SALARIES	\$11,103	\$7,769	—	\$0	\$0	\$0
5-10-1420 - OVERTIME	\$213	—	—	\$0	\$0	\$0
5-10-1430 - FRINGE BENEFITS	\$126,483	\$161,231	\$146,752	\$263,340	\$235,820	\$235,820
5-10-1440 - PERS	—	—	—	\$13,173	\$70,099	\$70,099
5-10-1450 - TAXES	\$38,877	\$37,667	\$40,322	\$69,996	\$74,226	\$74,226
5-10-1460 - UNEMPLOYMENT INS	\$5,256	\$7,062	\$8,792	\$7,654	\$7,820	\$7,820
5-10-1470 - WORKERS COMP INS	\$1,540	\$1,372	\$1,895	\$2,480	\$2,629	\$2,629
5-10-1480 - RETIREMENT-DB	\$38,772	\$36,118	\$69,899	\$78,021	\$97,054	\$97,054
5-10-1490 - RETIREMENT-DC	\$18,639	\$23,222	\$29,001	\$40,837	\$0	\$0
PERSONNEL SERVICES TOTAL	\$748,826	\$778,597	\$845,434	\$1,340,208	\$1,405,300	\$1,405,300
CAPITAL OUTLAY						
5-40-9060 - EQUIPMENT & FURNISHINGS > \$5K	\$5,940	—	—	\$0	\$0	\$0
5-40-9120 - VEHICLES	—	—	—	—	\$35,000	\$35,000
CAPITAL OUTLAY TOTAL	\$5,940	—	—	\$0	\$35,000	\$35,000
SPECIAL PAYMENTS						
5-50-7020 - PASS THRU PAYMENTS - OTHER	\$28,115	\$13,700	\$33,016	\$10,000	\$10,000	\$10,000
SPECIAL PAYMENTS TOTAL	\$28,115	\$13,700	\$33,016	\$10,000	\$10,000	\$10,000
114 - HEALTH DEPARTMENT TOTAL	\$1,075,123	\$2,932,293	\$2,862,917	\$3,592,214	\$3,876,845	\$3,876,845
115 - PLANNING DEPARTMENT						
MATERIALS & SERVICES						
5-20-5260 - ADVERTISING/MARKETING	\$402	\$1,618	\$1,384	\$0	\$500	\$500
5-20-5280 - BANKING & MERCHANT FEES	—	—	\$1	—	—	—
5-20-5290 - BOOK PURCHASES	—	—	\$147	—	—	—
5-20-5310 - DUES & MEMBERSHIPS	\$1,548	\$556	\$1,506	\$3,900	\$3,900	\$3,900
5-20-5320 - FEES - OTHER	—	\$154	\$154	—	—	—
5-20-5370 - INSURANCE - LIABILITY	—	\$1,934	\$2,057	\$2,074	\$3,018	\$3,018
5-20-5390 - INSURANCE - VEHICLE	—	\$1,205	\$1,299	\$1,355	\$1,272	\$1,272
5-20-5410 - LEGAL NOTICES	\$5,308	\$5,883	\$4,996	\$7,200	\$7,200	\$7,200
5-20-5420 - MISCELLANEOUS EXPENSES	\$371	\$417	\$199	\$1,000	\$1,000	\$1,000
5-20-5430 - POSTAGE/SHIPPING	\$31	\$7	\$624	—	—	—
5-20-5440 - PRINTING & COPIES	\$72	—	—	—	—	—
5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	\$3,166	\$459	\$83	\$5,450	\$5,450	\$5,450
5-20-5480 - REFUNDS	\$1,140	\$2,248	\$1,100	\$2,000	\$2,000	\$2,000
5-20-5500 - TELEPHONE & INTERNET	\$481	\$914	\$823	\$600	\$1,000	\$1,000
5-20-5510 - TRAINING & DEVELOPMENT	\$295	\$2,378	\$2,144	\$4,500	\$5,700	\$5,700
5-20-5520 - TRANSPORTATION - MILEAGE	\$1,188	\$1,480	\$2,106	\$0	\$3,000	\$3,000
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$4,315	\$5,798	\$2,804	\$5,900	\$5,900	\$5,900
5-20-5720 - ARCHITECTUAL & ENGINEERING SER	\$2,500	—	—	—	—	—
5-20-5740 - CONSULTING SERVICES	\$39,968	—	—	\$0	\$12,500	\$12,500
5-20-5780 - INTERPRETER SERVICES	\$559	—	—	—	—	—
5-20-5810 - LEGAL SERVICES	\$12,850	\$24,425	\$21,000	\$25,000	\$35,000	\$35,000
5-20-5830 - OTHER CONTRACTED SERVICES	\$35,625	\$3,819	\$11,079	\$0	\$0	\$0

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
5-20-5860 - SOFTWARE MAINTENACE	–	\$825	\$1,750	\$0	\$2,000	\$2,000
5-20-6520 - LEASES - SOFTWARE (SAAS)	\$5,136	\$5,746	\$8,500	\$7,022	\$8,347	\$8,347
5-20-6540 - RENTAL - VENUE	–	–	\$154	–	–	–
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	\$606	\$465	\$636	\$1,200	\$1,200	\$1,200
5-20-5250 - OFFICE SUPPLIES	\$3,394	\$2,921	\$2,348	\$3,310	\$3,500	\$3,500
5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	–	\$3,974	\$1,459	\$2,500	\$2,500	\$2,500
5-20-5940 - FUEL	\$928	\$1,486	\$770	\$3,200	\$3,200	\$3,200
5-20-5950 - HOSPITALITY EVENT SUPPLIES	–	–	\$123	–	–	–
5-20-5970 - MISCELLANEOUS SUPPLIES	\$1,708	\$87	\$153	\$3,640	\$3,640	\$3,640
5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	\$2,305	\$5,073	\$414	\$2,200	\$2,200	\$2,200
5-20-6050 - SMALL TOOLS & EQUIPMENT < \$5K	–	\$99	–	\$0	\$0	\$0
MATERIALS & SERVICES TOTAL	\$123,895	\$73,968	\$69,815	\$82,051	\$114,027	\$114,027
PERSONNEL SERVICES						
5-10-1400 - WAGES & SALARIES	\$336,719	\$294,713	\$398,814	\$466,885	\$494,884	\$494,884
5-10-1410 - TEMP WORKERS WAGES & SALARIES	\$3,004	\$3,152	\$8,881	\$0	\$0	\$0
5-10-1420 - OVERTIME	–	–	–	\$0	\$365	\$365
5-10-1430 - FRINGE BENEFITS	\$89,164	\$55,348	\$86,840	\$95,486	\$127,698	\$127,698
5-10-1440 - PERS	–	–	–	\$9,878	\$40,105	\$40,105
5-10-1450 - TAXES	\$25,286	\$22,368	\$30,535	\$37,778	\$40,020	\$40,020
5-10-1460 - UNEMPLOYMENT INS	\$3,656	\$4,690	\$6,171	\$3,665	\$3,665	\$3,665
5-10-1470 - WORKERS COMP INS	\$442	\$388	\$532	\$517	\$547	\$547
5-10-1480 - RETIREMENT-DB	\$48,614	\$23,711	\$62,801	\$38,594	\$85,194	\$85,194
5-10-1490 - RETIREMENT-DC	\$9,438	\$11,289	\$13,124	\$27,045	\$0	\$0
PERSONNEL SERVICES TOTAL	\$516,324	\$415,658	\$607,698	\$679,848	\$792,478	\$792,478
CAPITAL OUTLAY						
5-40-9060 - EQUIPMENT & FURNISHINGS > \$5K	–	–	–	\$0	\$30,000	\$30,000
CAPITAL OUTLAY TOTAL	–	–	–	\$0	\$30,000	\$30,000
115 - PLANNING DEPARTMENT TOTAL	\$640,218	\$489,626	\$677,512	\$761,899	\$936,505	\$936,505
116 - COMMUNITY DEVELOPMENT						
MATERIALS & SERVICES						
5-20-5420 - MISCELLANEOUS EXPENSES	–	–	–	–	\$128,000	\$128,000
5-20-5830 - OTHER CONTRACTED SERVICES	–	–	–	–	\$256,649	\$256,649
MATERIALS & SERVICES TOTAL	–	–	–	\$0	\$384,649	\$384,649
PERSONNEL SERVICES						
5-10-1400 - WAGES & SALARIES	–	\$52,400	\$1,093	\$0	\$0	\$0
5-10-1430 - FRINGE BENEFITS	–	\$12,674	\$284	\$0	\$0	\$0
5-10-1450 - TAXES	–	\$3,906	\$81	\$0	\$0	\$0
5-10-1460 - UNEMPLOYMENT INS	–	\$351	–	\$0	\$0	\$0
5-10-1470 - WORKERS COMP INS	–	\$9	\$0	\$0	\$0	\$0
5-10-1490 - RETIREMENT-DC	–	\$4,716	\$98	\$0	\$0	\$0
PERSONNEL SERVICES TOTAL	–	\$74,056	\$1,555	\$0	\$0	\$0
SPECIAL PAYMENTS						
5-50-7060 - GRANTS-LOCAL GOVT	–	\$323,327	–	\$0	\$75,000	\$75,000
5-50-7070 - GRANTS-BUSINESS	–	–	\$110,779	\$910,780	\$1,050,000	\$1,050,000
SPECIAL PAYMENTS TOTAL	–	\$323,327	\$110,779	\$910,780	\$1,125,000	\$1,125,000
116 - COMMUNITY DEVELOPMENT TOTAL	–	\$397,383	\$112,334	\$910,780	\$1,509,649	\$1,509,649
117 - EMERGENCY MANAGEMENT						
MATERIALS & SERVICES						

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
5-20-5280 - BANKING & MERCHANT FEES	–	–	\$1	–	–	–
5-20-5310 - DUES & MEMBERSHIPS	–	–	\$75	–	–	–
5-20-5370 - INSURANCE - LIABILITY	–	\$389	\$395	\$419	\$439	\$439
5-20-5390 - INSURANCE - VEHICLE	–	\$443	\$856	\$490	\$882	\$882
5-20-5420 - MISCELLANEOUS EXPENSES	\$127,565	\$206	\$952	\$23,319	\$62,699	\$62,699
5-20-5500 - TELEPHONE & INTERNET	\$1,701	\$3,105	\$4,630	\$3,000	\$6,000	\$6,000
5-20-5510 - TRAINING & DEVELOPMENT	\$966	–	\$723	\$8,097	\$5,000	\$5,000
5-20-5520 - TRANSPORTATION - MILEAGE	\$1,093	–	–	\$0	\$0	\$0
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$1,432	\$2,219	\$1,561	\$5,000	\$8,097	\$8,097
5-20-5590 - UTILITIES - WATER/SEWER	–	–	\$366	–	–	–
5-20-5610 - GARBAGE/WASTE DISPOSAL	\$66	–	–	\$0	\$0	\$0
5-20-5800 - LAB SERVICES	\$1,400	–	–	–	–	–
5-20-5840 - EMPLOYMENT SCREENING	\$100	–	–	\$1,000	\$1,000	\$1,000
5-20-6520 - LEASES - SOFTWARE (SAAS)	\$192	\$680	\$3,425	\$592	\$3,675	\$3,675
5-20-6530 - RENTAL - EQUIPMENT	–	–	\$636	–	–	–
5-20-6100 - BUILDING MAINTENANCE	\$180	–	–	\$0	\$0	\$0
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	\$2,125	\$1,103	\$979	\$500	\$500	\$500
5-20-5250 - OFFICE SUPPLIES	\$1,722	\$108	\$812	\$500	\$1,000	\$1,000
5-20-5600 - UNIFORMS CLOTHING EXPENSE	–	\$116	\$509	\$1,000	\$1,000	\$1,000
5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	–	–	\$4,276	–	–	–
5-20-5930 - EQUIPMENT < \$5K	–	–	\$8,900	\$29,003	\$0	\$0
5-20-5940 - FUEL	\$404	\$2,582	\$4,133	\$4,300	\$4,300	\$4,300
5-20-5950 - HOSPITALITY EVENT SUPPLIES	–	\$45	\$220	\$0	\$0	\$0
5-20-5970 - MISCELLANEOUS SUPPLIES	\$1,808	\$1,205	\$844	\$9,500	\$9,500	\$9,500
5-20-6050 - SMALL TOOLS & EQUIPMENT < \$5K	–	–	\$577	–	–	–
MATERIALS & SERVICES TOTAL	\$140,752	\$12,201	\$34,871	\$86,720	\$104,092	\$104,092
PERSONNEL SERVICES						
5-10-1400 - WAGES & SALARIES	\$68,732	\$65,738	\$79,236	\$88,241	\$92,629	\$92,629
5-10-1430 - FRINGE BENEFITS	\$12,055	\$22,073	\$22,204	\$30,865	\$22,949	\$22,949
5-10-1440 - PERS	–	–	–	\$9,600	\$10,856	\$10,856
5-10-1450 - TAXES	\$5,234	\$4,893	\$5,925	\$7,143	\$7,482	\$7,482
5-10-1460 - UNEMPLOYMENT INS	\$781	\$1,110	\$1,087	\$611	\$611	\$611
5-10-1470 - WORKERS COMP INS	\$92	\$74	\$99	\$98	\$103	\$103
5-10-1480 - RETIREMENT-DB	\$318	–	–	\$0	\$0	\$0
5-10-1490 - RETIREMENT-DC	\$5,196	\$1,590	-\$3,101	\$0	\$0	\$0
PERSONNEL SERVICES TOTAL	\$92,407	\$95,477	\$105,450	\$136,558	\$134,630	\$134,630
CAPITAL OUTLAY						
5-40-9120 - VEHICLES	–	–	\$60,755	\$48,405	\$0	\$0
CAPITAL OUTLAY TOTAL	–	–	\$60,755	\$48,405	\$0	\$0
SPECIAL PAYMENTS						
5-50-7070 - GRANTS-BUSINESS	–	–	\$2,850	–	–	–
SPECIAL PAYMENTS TOTAL	–	–	\$2,850	–	–	–
117 - EMERGENCY MANAGEMENT TOTAL	\$233,160	\$107,679	\$203,927	\$271,683	\$238,722	\$238,722
118 - SURVEYOR'S DEPARTMENT						
MATERIALS & SERVICES						
5-20-5290 - BOOK PURCHASES	–	–	–	\$500	\$500	\$500
5-20-5310 - DUES & MEMBERSHIPS	–	\$130	\$130	\$0	\$0	\$0

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
5-20-5320 - FEES - OTHER	–	–	–	\$500	\$500	\$500
5-20-5370 - INSURANCE - LIABILITY	–	\$347	\$28	\$364	\$134	\$134
5-20-5390 - INSURANCE - VEHICLE	–	\$538	\$587	\$603	\$583	\$583
5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	\$130	–	–	\$330	\$0	\$0
5-20-5500 - TELEPHONE & INTERNET	\$504	\$468	\$512	\$1,200	\$1,200	\$1,200
5-20-5510 - TRAINING & DEVELOPMENT	–	–	–	\$1,500	\$0	\$0
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	–	–	–	\$2,000	\$0	\$0
5-20-5770 - SURVEYOR SERVICES	\$31,680	\$29,040	\$15,840	\$31,680	\$31,680	\$31,680
5-20-5810 - LEGAL SERVICES	–	–	–	\$200	\$200	\$200
5-20-5830 - OTHER CONTRACTED SERVICES	–	–	\$7,920	\$200	\$200	\$200
5-20-6520 - LEASES - SOFTWARE (SAAS)	–	\$372	\$372	\$372	\$372	\$372
5-20-5250 - OFFICE SUPPLIES	–	–	–	\$500	\$500	\$500
MATERIALS & SERVICES TOTAL	\$32,314	\$30,895	\$25,389	\$39,949	\$35,869	\$35,869
PERSONNEL SERVICES						
5-10-1470 - WORKERS COMP INS	–	\$56	–	\$0	\$0	\$0
PERSONNEL SERVICES TOTAL	–	\$56	–	\$0	\$0	\$0
118 - SURVEYOR'S DEPARTMENT TOTAL	\$32,314	\$30,950	\$25,389	\$39,949	\$35,869	\$35,869
119 - MUSEUM						
MATERIALS & SERVICES						
5-20-5370 - INSURANCE - LIABILITY	–	\$13	\$12	\$19	\$10	\$10
5-20-5380 - INSURANCE-PROPERTY	–	\$10,714	\$14,158	\$16,637	\$14,909	\$14,909
5-20-5390 - INSURANCE - VEHICLE	–	\$459	–	\$509	\$2,364	\$2,364
5-20-5830 - OTHER CONTRACTED SERVICES	\$11,000	\$0	\$11,000	\$0	\$0	\$0
MATERIALS & SERVICES TOTAL	\$11,000	\$11,185	\$25,170	\$17,165	\$17,283	\$17,283
119 - MUSEUM TOTAL	\$11,000	\$11,185	\$25,170	\$17,165	\$17,283	\$17,283
120 - PUBLIC WORKS ADMIN						
MATERIALS & SERVICES						
5-20-5280 - BANKING & MERCHANT FEES	–	\$33	\$0	\$0	\$0	\$0
5-20-5320 - FEES - OTHER	\$55	\$152	\$122	\$150	\$2,000	\$2,000
5-20-5330 - FEES - PERMITS/LICENSES	–	\$40	–	\$0	\$0	\$0
5-20-5370 - INSURANCE - LIABILITY	–	\$1,893	\$1,973	\$2,038	\$484	\$484
5-20-5380 - INSURANCE-PROPERTY	–	\$6,621	\$8,945	\$10,278	\$2,630	\$2,630
5-20-5390 - INSURANCE - VEHICLE	–	–	\$3,583	\$0	\$1,302	\$1,302
5-20-5410 - LEGAL NOTICES	\$158	–	–	\$500	\$500	\$500
5-20-5420 - MISCELLANEOUS EXPENSES	–	\$50	\$36	–	–	–
5-20-5440 - PRINTING & COPIES	\$538	\$1,622	\$691	\$900	\$900	\$900
5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	\$86	\$406	\$15	\$200	\$200	\$200
5-20-5500 - TELEPHONE & INTERNET	–	–	\$491	–	–	–
5-20-5510 - TRAINING & DEVELOPMENT	\$1,545	–	\$35	–	–	–
5-20-5520 - TRANSPORTATION - MILEAGE	–	\$334	\$307	\$0	\$1,000	\$1,000
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$23	\$28	\$868	–	–	–
5-20-5830 - OTHER CONTRACTED SERVICES	–	\$10	–	\$0	\$0	\$0
5-20-5840 - EMPLOYMENT SCREENING	\$110	–	–	–	–	–
5-20-5860 - SOFTWARE MAINTENANCE	\$36	\$1,342	\$0	–	–	–
5-20-6520 - LEASES - SOFTWARE (SAAS)	\$201	\$1,429	\$2,449	\$1,115	\$2,315	\$2,315

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	\$144	\$379	\$25	\$2,000	\$2,000	\$2,000
5-20-5250 - OFFICE SUPPLIES	\$4,050	\$114	\$1,903	\$5,000	\$5,000	\$5,000
5-20-5600 - UNIFORMS CLOTHING EXPENSE	—	\$14	—	\$0	\$0	\$0
5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	—	\$1,711	\$77	\$1,000	\$1,000	\$1,000
5-20-5940 - FUEL	—	—	—	\$5,000	\$8,000	\$8,000
5-20-5960 - JANITORIAL SUPPLIES	—	\$40	\$79	\$0	\$0	\$0
5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	—	\$809	\$3,897	\$0	\$1,200	\$1,200
5-20-6030 - SAFETY EQUIPMENT & SUPPLIES	—	—	\$83	—	—	—
MATERIALS & SERVICES TOTAL	\$6,946	\$17,028	\$25,579	\$28,181	\$28,531	\$28,531
PERSONNEL SERVICES						
5-10-1400 - WAGES & SALARIES	\$32,648	\$77,251	\$321,850	\$108,844	\$132,119	\$132,119
5-10-1420 - OVERTIME	—	\$113	\$817	\$1,616	\$303	\$303
5-10-1501 - LABOR & BENEFITS DISTRIBUTION	—	—	-\$267,621	—	—	—
5-10-1430 - FRINGE BENEFITS	\$12,496	\$20,845	\$93,280	\$27,194	\$37,345	\$37,345
5-10-1440 - PERS	—	—	—	\$0	\$4,228	\$4,228
5-10-1450 - TAXES	\$2,358	\$5,720	\$23,848	\$8,939	\$10,699	\$10,699
5-10-1460 - UNEMPLOYMENT INS	\$284	\$875	\$4,849	\$733	\$920	\$920
5-10-1470 - WORKERS COMP INS	\$9	\$162	\$813	\$844	\$913	\$913
5-10-1480 - RETIREMENT-DB	\$8,248	\$16,416	\$107,432	\$48,415	\$53,570	\$53,570
5-10-1490 - RETIREMENT-DC	—	\$492	\$5,602	\$1,244	\$0	\$0
PERSONNEL SERVICES TOTAL	\$56,044	\$121,874	\$290,872	\$197,829	\$240,097	\$240,097
CAPITAL OUTLAY						
5-40-9120 - VEHICLES	—	—	\$147,688	\$162,000	\$10,000	\$10,000
5-40-9020 - BUILDING IMPROVEMENTS	—	\$13,746	\$0	\$0	\$0	\$0
CAPITAL OUTLAY TOTAL	—	\$13,746	\$147,688	\$162,000	\$10,000	\$10,000
120 - PUBLIC WORKS ADMIN TOTAL	\$62,990	\$152,649	\$464,139	\$388,010	\$278,628	\$278,628
121 - PUBLIC WORKS-GEN MAINT						
MATERIALS & SERVICES						
5-20-5260 - ADVERTISING/MARKETING	—	\$263	—	\$0	\$0	\$0
5-20-5270 - ALARM MONITORING	\$730	\$1,862	\$1,848	\$2,500	\$2,500	\$2,500
5-20-5280 - BANKING & MERCHANT FEES	—	\$112	\$37	\$0	\$100	\$100
5-20-5310 - DUES & MEMBERSHIPS	—	\$100	\$100	\$100	\$100	\$100
5-20-5320 - FEES - OTHER	—	\$45	\$5	\$0	\$500	\$500
5-20-5330 - FEES - PERMITS/LICENSES	\$516	\$162	—	—	—	—
5-20-5370 - INSURANCE - LIABILITY	—	\$1,771	\$1,576	\$1,910	\$3,668	\$3,668
5-20-5390 - INSURANCE - VEHICLE	—	\$1,264	\$1,709	\$1,412	\$1,707	\$1,707
5-20-5420 - MISCELLANEOUS EXPENSES	—	\$20,776	\$36	\$400	\$400	\$400
5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	—	\$35	—	—	—	—
5-20-5500 - TELEPHONE & INTERNET	\$2,446	\$2,589	\$2,137	\$2,888	\$3,388	\$3,388
5-20-5510 - TRAINING & DEVELOPMENT	\$161	\$275	\$380	\$1,500	\$1,500	\$1,500
5-20-5520 - TRANSPORTATION - MILEAGE	—	—	—	\$750	\$750	\$750
5-20-5560 - UTILITIES - ELECTRICTY	\$48,236	\$46,382	\$39,961	\$52,685	\$54,793	\$54,793
5-20-5570 - UTILITIES - GAS	\$34,965	\$32,002	\$21,144	\$46,990	\$46,990	\$46,990
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	—	\$1,162	\$9	\$1,000	\$1,200	\$1,200
5-20-5590 - UTILITIES - WATER/SEWER	\$15,993	\$17,211	\$13,820	\$17,088	\$17,601	\$17,601
5-20-5610 - GARBAGE/WASTE DISPOSAL	\$3,294	\$4,272	\$4,238	\$5,907	\$6,203	\$6,203
5-20-5790 - JANITORIAL SERVICES	\$104,229	\$238	—	\$0	\$0	\$0

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
5-20-5830 - OTHER CONTRACTED SERVICES	\$6,631	\$13,401	\$50,005	\$55,500	\$155,500	\$155,500
5-20-5840 - EMPLOYMENT SCREENING	–	\$228	–	–	–	–
5-20-6520 - LEASES - SOFTWARE (SAAS)	\$109	\$2,431	\$1,487	\$2,637	\$1,610	\$1,610
5-20-6530 - RENTAL - EQUIPMENT	\$3,812	\$550	\$443	\$5,000	\$5,000	\$5,000
5-20-6100 - BUILDING MAINTENANCE	\$32,650	\$39,383	\$25,732	\$53,900	\$0	\$0
5-20-6130 - GROUNDS MAINTENANCE	\$6,283	\$5,138	\$1,538	\$6,825	\$6,825	\$6,825
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	\$3,949	\$6,924	\$5,677	\$13,800	\$13,800	\$13,800
5-20-5250 - OFFICE SUPPLIES	\$26	\$1,032	\$120	\$500	\$3,000	\$3,000
5-20-5600 - UNIFORMS CLOTHING EXPENSE	–	–	\$364	–	–	–
5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	–	\$150	\$1,817	\$3,000	\$3,000	\$3,000
5-20-5940 - FUEL	\$12,401	\$15,787	\$11,834	\$20,300	\$21,000	\$21,000
5-20-5950 - HOSPITALITY EVENT SUPPLIES	–	\$26	–	\$100	\$100	\$100
5-20-5960 - JANITORIAL SUPPLIES	\$11,936	\$19,312	\$13,780	\$27,500	\$27,500	\$27,500
5-20-5970 - MISCELLANEOUS SUPPLIES	–	\$537	\$6,432	\$250	\$54,000	\$54,000
5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	–	\$646	\$156	–	\$75,000	\$75,000
5-20-5990 - PARTS	\$12	\$1,036	–	\$1,500	\$1,500	\$1,500
5-20-6020 - SHOP SUPPLIES	\$236	\$321	\$308	\$1,250	\$1,250	\$1,250
5-20-6030 - SAFETY EQUIPMENT & SUPPLIES	\$576	\$509	\$135	\$1,500	\$1,500	\$1,500
5-20-6050 - SMALL TOOLS & EQUIPMENT < \$5K	\$3,009	\$12,559	\$6,569	\$12,500	\$12,500	\$12,500
MATERIALS & SERVICES TOTAL	\$292,198	\$250,488	\$213,396	\$341,192	\$524,485	\$524,485
PERSONNEL SERVICES						
5-10-1400 - WAGES & SALARIES	\$190,089	\$225,878	\$228,516	\$255,631	\$304,324	\$304,324
5-10-1420 - OVERTIME	–	\$4,029	\$905	\$15,414	\$2,505	\$2,505
5-10-1430 - FRINGE BENEFITS	\$34,670	\$90,484	\$80,146	\$107,368	\$127,422	\$127,422
5-10-1440 - PERS	–	–	–	\$0	\$16,778	\$16,778
5-10-1450 - TAXES	\$14,322	\$16,717	\$16,802	\$21,974	\$24,827	\$24,827
5-10-1460 - UNEMPLOYMENT INS	\$2,073	\$3,293	\$3,641	\$2,343	\$2,816	\$2,816
5-10-1470 - WORKERS COMP INS	\$4,004	\$7,217	\$6,699	\$8,053	\$7,943	\$7,943
5-10-1480 - RETIREMENT-DB	\$48,020	\$38,517	\$69,960	\$83,407	\$91,278	\$91,278
5-10-1490 - RETIREMENT-DC	–	\$2,542	\$7,872	\$9,494	\$0	\$0
PERSONNEL SERVICES TOTAL	\$293,179	\$388,678	\$414,542	\$503,684	\$577,893	\$577,893
CAPITAL OUTLAY						
5-40-9070 - HEAVY EQUIPMENT > \$5K	–	\$128,581	–	\$0	\$422,580	\$422,580
5-40-9120 - VEHICLES	–	–	\$36,503	\$206,000	\$89,000	\$89,000
5-40-9020 - BUILDING IMPROVEMENTS	\$195	\$8,989	–	\$162,580	\$29,380	\$29,380
CAPITAL OUTLAY TOTAL	\$195	\$137,570	\$36,503	\$368,580	\$540,960	\$540,960
121 - PUBLIC WORKS-GEN MAINT TOTAL	\$585,572	\$776,736	\$664,440	\$1,213,456	\$1,643,338	\$1,643,338
122 - NORTH TRANSFER STATION						
MATERIALS & SERVICES						
5-20-5260 - ADVERTISING/MARKETING	\$207	\$3,254	\$415	\$500	\$4,000	\$4,000
5-20-5280 - BANKING & MERCHANT FEES	\$669	\$169	\$108	\$1,030	\$1,030	\$1,030
5-20-5310 - DUES & MEMBERSHIPS	–	–	\$170	–	–	–
5-20-5330 - FEES - PERMITS/LICENSES	–	\$50	\$50	\$0	\$0	\$0
5-20-5370 - INSURANCE - LIABILITY	–	\$189	\$233	\$201	\$235	\$235
5-20-5380 - INSURANCE-PROPERTY	–	\$66	\$77	\$96	\$17	\$17
5-20-5410 - LEGAL NOTICES	–	–	\$14	–	–	–

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
5-20-5500 - TELEPHONE & INTERNET	\$1,053	\$827	\$337	\$700	\$700	\$700
5-20-5510 - TRAINING & DEVELOPMENT	\$54	—	—	\$200	\$200	\$200
5-20-5560 - UTILITIES - ELECTRICTY	\$538	\$643	\$702	\$600	\$600	\$600
5-20-5610 - GARBAGE/WASTE DISPOSAL	\$18,899	\$14,810	\$24	\$2,500	\$2,500	\$2,500
5-20-5620 - LANDFILL FEES	\$17,875	\$102,033	\$133,803	\$90,000	\$140,000	\$140,000
5-20-5830 - OTHER CONTRACTED SERVICES	\$650	\$15,879	\$540	\$39,500	\$39,500	\$39,500
5-20-6520 - LEASES - SOFTWARE (SAAS)	—	\$432	—	\$0	\$123	\$123
5-20-6530 - RENTAL - EQUIPMENT	\$1,160	\$1,850	\$1,940	\$2,500	\$2,500	\$2,500
5-20-6100 - BUILDING MAINTENANCE	\$8	\$22	\$56	\$0	\$0	\$0
5-20-6130 - GROUNDS MAINTENANCE	\$246	\$62	—	\$800	\$800	\$800
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	—	—	—	\$1,000	\$1,000	\$1,000
5-20-5250 - OFFICE SUPPLIES	\$44	\$69	—	—	—	—
5-20-5960 - JANITORIAL SUPPLIES	—	—	—	\$200	\$200	\$200
5-20-5970 - MISCELLANEOUS SUPPLIES	\$431	\$27	\$19	\$0	\$40,000	\$40,000
5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	—	—	\$185	—	—	—
5-20-6040 - SIGNAGE	\$100	\$107	\$105	—	—	—
5-20-6050 - SMALL TOOLS & EQUIPMENT < \$5K	\$731	—	—	\$650	\$650	\$650
MATERIALS & SERVICES TOTAL	\$42,664	\$140,488	\$138,777	\$140,477	\$234,055	\$234,055
PERSONNEL SERVICES						
5-10-1400 - WAGES & SALARIES	\$11,016	\$4,674	\$13,590	\$17,345	\$18,310	\$18,310
5-10-1410 - TEMP WORKERS WAGES & SALARIES	\$2,880	\$11,829	—	\$0	\$0	\$0
5-10-1430 - FRINGE BENEFITS	\$8	—	—	\$0	\$315	\$315
5-10-1450 - TAXES	\$1,069	\$1,262	\$1,040	\$1,397	\$1,500	\$1,500
5-10-1460 - UNEMPLOYMENT INS	\$180	\$215	\$206	\$209	\$224	\$224
5-10-1470 - WORKERS COMP INS	\$853	\$357	\$614	\$663	\$712	\$712
5-10-1480 - RETIREMENT-DB	\$51	—	—	\$0	\$0	\$0
PERSONNEL SERVICES TOTAL	\$16,056	\$18,337	\$15,450	\$19,614	\$21,061	\$21,061
CAPITAL OUTLAY						
5-40-9060 - EQUIPMENT & FURNISHINGS > \$5K	—	—	\$77,278	\$107,925	\$0	\$0
CAPITAL OUTLAY TOTAL	—	—	\$77,278	\$107,925	\$0	\$0
122 - NORTH TRANSFER STATION TOTAL	\$58,720	\$158,825	\$231,505	\$268,016	\$255,116	\$255,116
123 - SOLID WASTE TRNS STATION						
MATERIALS & SERVICES						
5-20-5260 - ADVERTISING/MARKETING	\$339	\$3,281	\$385	\$3,250	\$4,000	\$4,000
5-20-5280 - BANKING & MERCHANT FEES	\$714	\$180	\$116	\$3,000	\$200	\$200
5-20-5330 - FEES - PERMITS/LICENSES	—	\$50	\$50	\$0	\$0	\$0
5-20-5370 - INSURANCE - LIABILITY	—	\$168	\$184	\$182	\$196	\$196
5-20-5380 - INSURANCE-PROPERTY	—	\$14	\$16	\$16	\$81	\$81
5-20-5390 - INSURANCE - VEHICLE	—	\$100	\$103	\$113	\$174	\$174
5-20-5410 - LEGAL NOTICES	—	—	\$14	—	—	—
5-20-5480 - REFUNDS	\$1	\$70	—	\$0	\$0	\$0
5-20-5500 - TELEPHONE & INTERNET	\$749	\$809	\$841	\$900	\$900	\$900
5-20-5510 - TRAINING & DEVELOPMENT	\$54	—	\$0	\$400	\$400	\$400
5-20-5560 - UTILITIES - ELECTRICTY	\$557	\$330	\$534	\$600	\$600	\$600
5-20-5610 - GARBAGE/WASTE DISPOSAL	\$1,309	\$570	\$971	\$2,500	\$2,500	\$2,500
5-20-5620 - LANDFILL FEES	\$55,148	\$59,303	\$52,184	\$55,000	\$65,000	\$65,000

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
5-20-5830 - OTHER CONTRACTED SERVICES	\$1,313	\$18,477	\$540	\$3,950	\$3,950	\$3,950
5-20-6520 - LEASES - SOFTWARE (SAAS)	—	—	—	—	\$27	\$27
5-20-6530 - RENTAL - EQUIPMENT	\$970	\$2,186	\$3,378	\$0	\$0	\$0
5-20-6100 - BUILDING MAINTENANCE	—	\$71	\$55	\$0	\$0	\$0
5-20-6140 - MISCELLANEOUS REPAIR & MAINT	\$76	\$1,290	\$34	\$800	\$800	\$800
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	—	—	—	\$0	\$500	\$500
5-20-5250 - OFFICE SUPPLIES	\$44	\$69	—	—	—	—
5-20-5970 - MISCELLANEOUS SUPPLIES	\$350	—	\$542	\$0	\$0	\$0
5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	—	—	\$185	—	—	—
5-20-6040 - SIGNAGE	\$100	\$238	\$210	—	—	—
5-20-6050 - SMALL TOOLS & EQUIPMENT < \$5K	\$794	—	\$150	\$650	\$650	\$650
MATERIALS & SERVICES TOTAL	\$62,517	\$87,204	\$60,493	\$71,361	\$79,978	\$79,978
PERSONNEL SERVICES						
5-10-1400 - WAGES & SALARIES	\$11,700	\$4,755	\$16,570	\$17,449	\$18,420	\$18,420
5-10-1410 - TEMP WORKERS WAGES & SALARIES	\$3,240	\$11,938	—	\$0	\$0	\$0
5-10-1430 - FRINGE BENEFITS	\$8	—	—	\$0	\$315	\$315
5-10-1450 - TAXES	\$1,149	\$1,277	\$1,268	\$1,405	\$1,509	\$1,509
5-10-1460 - UNEMPLOYMENT INS	\$254	\$350	\$378	\$210	\$225	\$225
5-10-1470 - WORKERS COMP INS	\$300	\$711	\$619	\$667	\$716	\$716
5-10-1480 - RETIREMENT-DB	\$54	—	—	\$0	\$0	\$0
PERSONNEL SERVICES TOTAL	\$16,704	\$19,032	\$18,834	\$19,731	\$21,185	\$21,185
CAPITAL OUTLAY						
5-40-9070 - HEAVY EQUIPMENT > \$5K	\$96,295	\$108	\$99,755	\$120,750	\$20,000	\$20,000
CAPITAL OUTLAY TOTAL	\$96,295	\$108	\$99,755	\$120,750	\$20,000	\$20,000
123 - SOLID WASTE TRNS STATION TOTAL	\$175,516	\$106,343	\$179,082	\$211,842	\$121,163	\$121,163
124 - TRANSFER TO OTHER FUNDS						
INTERFUND TRANSFERS						
5-50-8205 - XFR TO AIRPORT FUND	\$8,406	—	—	\$0	\$0	\$0
5-50-8215 - XFR TO COMPUTER EQUIP RESERVE	\$20,000	—	—	\$0	\$0	\$0
5-50-8217 - XFR TO PROGRAMMING RESERVE	\$187,000	—	—	\$0	\$0	\$0
5-50-8227 - XFR TO CAPITAL IMPROVEMENT PROJ	\$2,388,388	—	—	\$0	\$0	\$0
5-50-8241 - XFR TO BUILDING RESERVE FUND	\$50,000	—	—	\$0	\$0	\$0
5-50-8245 - XFR TO WATER PLANNING FUND	\$16,000	—	—	\$0	\$0	\$0
5-50-8540 - XFR TO RESILIENCY FUND	\$500,000	—	—	\$0	\$0	\$0
INTERFUND TRANSFERS TOTAL	\$3,169,794	—	—	\$0	\$0	\$0
124 - TRANSFER TO OTHER FUNDS TOTAL	\$3,169,794	—	—	\$0	\$0	\$0
125 - INFORMATION TECHNOLOGY						
MATERIALS & SERVICES						
5-20-5280 - BANKING & MERCHANT FEES	—	—	\$14	—	—	—
5-20-5370 - INSURANCE - LIABILITY	—	\$466	\$412	\$510	\$782	\$782
5-20-5430 - POSTAGE/SHIPPING	—	\$20	—	\$0	\$0	\$0
5-20-5500 - TELEPHONE & INTERNET	—	—	\$36,667	\$48,400	\$48,400	\$48,400
5-20-5740 - CONSULTING SERVICES	\$0	—	\$59,975	\$100,000	\$20,000	\$20,000
5-20-5830 - OTHER CONTRACTED SERVICES	\$249,600	\$275,735	\$270,400	\$325,000	\$338,000	\$338,000
5-20-5860 - SOFTWARE MAINTENANCE	\$36,333	—	\$5,124	\$4,500	\$4,500	\$4,500

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
5-20-6520 - LEASES - SOFTWARE (SAAS)	\$16,120	\$13,622	\$17,961	\$17,800	\$42,792	\$42,792
5-20-6110 - COMPUTER HARDWARE/OFFICE EQUIP MAINT	\$1,493	\$1,677	\$594	\$4,500	\$4,500	\$4,500
5-20-5250 - OFFICE SUPPLIES	—	—	\$1,010	—	—	—
5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	\$49,645	\$61,044	\$54,622	\$77,200	\$92,950	\$92,950
5-20-5940 - FUEL	—	\$106	—	\$0	\$0	\$0
5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	—	—	\$122	—	—	—
MATERIALS & SERVICES TOTAL	\$353,190	\$352,670	\$446,900	\$577,910	\$551,924	\$551,924
CAPITAL OUTLAY						
5-40-9030 - IT HARDWARE > \$5K	—	—	\$93,131	\$105,000	\$20,000	\$20,000
5-40-9020 - BUILDING IMPROVEMENTS	—	—	—	—	\$33,000	\$33,000
CAPITAL OUTLAY TOTAL	—	—	\$93,131	\$105,000	\$53,000	\$53,000
125 - INFORMATION TECHNOLOGY TOTAL	\$353,190	\$352,670	\$540,031	\$682,910	\$604,924	\$604,924
128 - WEED DEPT.						
MATERIALS & SERVICES						
5-20-5280 - BANKING & MERCHANT FEES	—	\$12	\$0	\$0	\$0	\$0
5-20-5310 - DUES & MEMBERSHIPS	\$849	—	\$35	\$2,140	\$600	\$600
5-20-5330 - FEES - PERMITS/LICENSES	\$58	\$158	\$1,258	\$800	\$200	\$200
5-20-5370 - INSURANCE - LIABILITY	\$1,475	\$1,825	\$1,936	\$492	\$2,130	\$2,130
5-20-5390 - INSURANCE - VEHICLE	—	\$1,848	\$2,425	\$1,337	\$2,418	\$2,418
5-20-5410 - LEGAL NOTICES	\$162	\$25	\$54	\$500	\$100	\$100
5-20-5420 - MISCELLANEOUS EXPENSES	—	\$138	\$36	\$0	\$0	\$0
5-20-5430 - POSTAGE/SHIPPING	—	\$10	\$182	—	—	—
5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	—	\$30	—	—	—	—
5-20-5500 - TELEPHONE & INTERNET	\$1,198	\$859	\$2,109	\$2,004	\$2,400	\$2,400
5-20-5510 - TRAINING & DEVELOPMENT	—	\$1,123	\$420	\$1,600	\$2,400	\$2,400
5-20-5520 - TRANSPORTATION - MILEAGE	\$168	—	—	\$150	\$150	\$150
5-20-5560 - UTILITIES - ELECTRICTY	—	—	\$830	\$1,067	\$1,200	\$1,200
5-20-5570 - UTILITIES - GAS	—	—	\$1,459	\$1,600	\$1,600	\$1,600
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$1,003	\$2,257	\$554	\$2,500	\$2,500	\$2,500
5-20-5590 - UTILITIES - WATER/SEWER	—	—	\$872	\$1,384	\$1,384	\$1,384
5-20-5610 - GARBAGE/WASTE DISPOSAL	—	—	\$680	\$1,020	\$1,020	\$1,020
5-20-5830 - OTHER CONTRACTED SERVICES	\$298	\$987	\$30,874	\$30,000	\$34,000	\$34,000
5-20-6520 - LEASES - SOFTWARE (SAAS)	\$60	\$993	\$2,298	\$3,814	\$2,232	\$2,232
5-20-6550 - LEASES - OFFICE	—	—	\$15,000	\$18,000	\$18,000	\$18,000
5-20-6100 - BUILDING MAINTENANCE	—	—	\$658	—	—	—
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	\$1,110	\$3,289	\$4,485	\$3,000	\$3,000	\$3,000
5-20-5250 - OFFICE SUPPLIES	\$364	\$585	\$888	\$2,400	\$1,400	\$1,400
5-20-5910 - PAINT & CHEMICALS	\$1,079	\$1,996	\$5,114	\$7,500	\$5,700	\$5,700
5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	—	\$1,832	\$5,538	\$0	\$350	\$350
5-20-5930 - EQUIPMENT < \$5K	\$64	—	—	—	—	—
5-20-5940 - FUEL	\$2,962	\$4,648	\$2,952	\$4,000	\$3,000	\$3,000
5-20-5970 - MISCELLANEOUS SUPPLIES	\$284	\$2,448	\$3,272	\$7,976	\$7,976	\$7,976
5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	—	\$295	—	\$5,779	\$5,779	\$5,779
5-20-5990 - PARTS	\$25	—	\$283	—	—	—

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
5-20-6030 - SAFETY EQUIPMENT & SUPPLIES	\$65	\$291	\$1,886	\$0	\$1,735	\$1,735
5-20-6050 - SMALL TOOLS & EQUIPMENT < \$5K	–	\$5,202	\$1,991	\$0	\$1,200	\$1,200
MATERIALS & SERVICES TOTAL	\$11,225	\$30,852	\$88,087	\$99,063	\$102,474	\$102,474
PERSONNEL SERVICES						
5-10-1400 - WAGES & SALARIES	\$85,365	\$71,426	\$67,992	\$98,722	\$130,215	\$130,215
5-10-1410 - TEMP WORKERS WAGES & SALARIES	–	\$13,316	\$79	\$0	\$0	\$0
5-10-1420 - OVERTIME	\$721	–	–	\$0	\$0	\$0
5-10-1430 - FRINGE BENEFITS	\$29,880	\$28,494	\$26,071	\$30,865	\$62,177	\$62,177
5-10-1440 - PERS	–	–	–	\$0	\$5,949	\$5,949
5-10-1450 - TAXES	\$6,334	\$6,177	\$4,947	\$7,986	\$10,533	\$10,533
5-10-1460 - UNEMPLOYMENT INS	\$755	\$1,233	\$1,025	\$891	\$1,222	\$1,222
5-10-1470 - WORKERS COMP INS	\$1,514	\$1,213	\$1,161	\$0	\$0	\$0
5-10-1480 - RETIREMENT-DB	\$21,744	\$17,714	\$33,511	\$37,783	\$44,276	\$44,276
PERSONNEL SERVICES TOTAL	\$146,312	\$139,572	\$134,787	\$176,247	\$254,372	\$254,372
CAPITAL OUTLAY						
5-40-9060 - EQUIPMENT & FURNISHINGS > \$5K	\$5,998	–	\$93,797	\$115,000	\$40,000	\$40,000
CAPITAL OUTLAY TOTAL	\$5,998	–	\$93,797	\$115,000	\$40,000	\$40,000
INTERFUND TRANSFERS						
5-50-8224 - XFR TO WEED EQUIP. RESERVE	\$5,000	–	–	\$0	\$0	\$0
INTERFUND TRANSFERS TOTAL	\$5,000	–	–	\$0	\$0	\$0
128 - WEED DEPT. TOTAL	\$168,535	\$170,424	\$316,671	\$390,310	\$396,846	\$396,846
131 - HUMAN RESOURCES						
MATERIALS & SERVICES						
5-20-5260 - ADVERTISING/MARKETING	–	\$2,377	\$2,377	\$12,500	\$10,500	\$10,500
5-20-5310 - DUES & MEMBERSHIPS	–	\$264	\$299	\$400	\$400	\$400
5-20-5320 - FEES - OTHER	–	\$8,048	\$9,717	\$5,750	\$11,750	\$11,750
5-20-5370 - INSURANCE - LIABILITY	–	\$1,205	\$802	\$1,292	\$886	\$886
5-20-5410 - LEGAL NOTICES	–	\$244	\$47	\$400	\$400	\$400
5-20-5420 - MISCELLANEOUS EXPENSES	–	\$459	–	\$300	\$300	\$300
5-20-5430 - POSTAGE/SHIPPING	–	\$9	\$14	\$150	\$150	\$150
5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	–	–	–	\$300	\$300	\$300
5-20-5470 - RECORDS DESTRUCTION	–	\$984	\$894	\$1,000	\$1,000	\$1,000
5-20-5500 - TELEPHONE & INTERNET	–	\$764	\$734	\$550	\$550	\$550
5-20-5510 - TRAINING & DEVELOPMENT	–	\$1,161	\$1,776	\$2,000	\$2,000	\$2,000
5-20-5520 - TRANSPORTATION - MILEAGE	–	\$263	–	\$500	\$500	\$500
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	–	\$1,815	\$895	\$2,000	\$2,000	\$2,000
5-20-5730 - AUDIT & FINANCIAL SERVICES	–	–	–	\$17,650	\$17,650	\$17,650
5-20-5740 - CONSULTING SERVICES	–	–	–	\$5,000	\$5,000	\$5,000
5-20-5810 - LEGAL SERVICES	–	\$27,544	\$64,797	\$35,000	\$35,000	\$35,000
5-20-5830 - OTHER CONTRACTED SERVICES	–	–	\$15,756	\$60,000	\$60,000	\$60,000
5-20-5840 - EMPLOYMENT SCREENING	–	\$3,557	\$1,743	\$3,300	\$3,300	\$3,300
5-20-5850 - INVESTIGATION SERVICES	–	–	–	\$2,000	\$5,000	\$5,000
5-20-6520 - LEASES - SOFTWARE (SAAS)	–	\$33,922	\$37,054	\$35,744	\$40,085	\$40,085
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	–	\$15	\$8	–	–	–
5-20-5250 - OFFICE SUPPLIES	–	\$759	\$340	\$3,000	\$3,000	\$3,000
5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	–	\$2,209	–	\$300	\$300	\$300

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
5-20-5940 - FUEL	–	\$307	\$186	\$200	\$200	\$200
5-20-5950 - HOSPITALITY EVENT SUPPLIES	–	\$238	\$130	\$700	\$700	\$700
5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	–	\$62	–	–	–	–
5-20-6070 - TRAINING MATERIALS	–	–	–	\$100	\$100	\$100
MATERIALS & SERVICES TOTAL	–	\$86,206	\$137,568	\$190,136	\$201,071	\$201,071
PERSONNEL SERVICES						
5-10-1400 - WAGES & SALARIES	\$0	\$213,093	\$169,911	\$193,844	\$255,605	\$255,605
5-10-1430 - FRINGE BENEFITS	\$0	\$65,337	\$52,068	\$61,729	\$93,190	\$93,190
5-10-1440 - PERS	–	–	–	\$8,785	\$16,316	\$16,316
5-10-1450 - TAXES	\$0	\$15,810	\$12,599	\$15,682	\$20,653	\$20,653
5-10-1460 - UNEMPLOYMENT INS	\$0	\$2,672	\$2,245	\$1,222	\$1,833	\$1,833
5-10-1470 - WORKERS COMP INS	\$0	\$46	\$215	\$215	\$283	\$283
5-10-1480 - RETIREMENT-DB	\$0	\$34,347	\$48,322	\$56,583	\$64,742	\$64,742
5-10-1490 - RETIREMENT-DC	–	\$3,513	\$6,470	\$0	\$0	\$0
PERSONNEL SERVICES TOTAL	\$0	\$334,817	\$291,829	\$338,060	\$452,622	\$452,622
131 - HUMAN RESOURCES TOTAL	\$0	\$421,024	\$429,398	\$528,196	\$653,693	\$653,693
132 - EMERGENCY MEDICAL SERVICES						
MATERIALS & SERVICES						
5-20-5370 - INSURANCE - LIABILITY	–	–	–	–	\$318	\$318
5-20-5830 - OTHER CONTRACTED SERVICES	–	–	\$582,823	\$567,606	\$1,500,000	\$1,500,000
MATERIALS & SERVICES TOTAL	–	–	\$582,823	\$567,606	\$1,500,318	\$1,500,318
132 - EMERGENCY MEDICAL SERVICES TOTAL	–	–	\$582,823	\$567,606	\$1,500,318	\$1,500,318
133 - COMMUNITY SERVICES ADMINISTRATION						
MATERIALS & SERVICES						
5-20-5310 - DUES & MEMBERSHIPS	–	–	–	–	\$5,000	\$5,000
5-20-5500 - TELEPHONE & INTERNET	–	–	–	–	\$650	\$650
5-20-5510 - TRAINING & DEVELOPMENT	–	–	–	–	\$2,500	\$2,500
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	–	–	–	–	\$2,500	\$2,500
5-20-5740 - CONSULTING SERVICES	–	–	–	–	\$5,000	\$5,000
5-20-5830 - OTHER CONTRACTED SERVICES	–	–	–	–	\$5,000	\$5,000
5-20-6520 - LEASES - SOFTWARE (SAAS)	–	–	–	–	\$1,264	\$1,264
5-20-5250 - OFFICE SUPPLIES	–	–	–	–	\$1,500	\$1,500
MATERIALS & SERVICES TOTAL	–	–	–	–	\$23,414	\$23,414
PERSONNEL SERVICES						
5-10-1400 - WAGES & SALARIES	–	–	–	–	\$141,501	\$141,501
5-10-1430 - FRINGE BENEFITS	–	–	–	–	\$31,268	\$31,268
5-10-1440 - PERS	–	–	–	–	\$16,581	\$16,581
5-10-1450 - TAXES	–	–	–	–	\$11,428	\$11,428
5-10-1460 - UNEMPLOYMENT INS	–	–	–	–	\$886	\$886
5-10-1470 - WORKERS COMP INS	–	–	–	–	\$157	\$157
PERSONNEL SERVICES TOTAL	–	–	–	–	\$201,821	\$201,821
133 - COMMUNITY SERVICES ADMINISTRATION TOTAL	–	–	–	–	\$225,235	\$225,235
199 - NON-DEPARTMENTAL						
MATERIALS & SERVICES						
5-20-5260 - ADVERTISING/MARKETING	\$19,061	–	–	\$0	\$0	\$0
5-20-5270 - ALARM MONITORING	–	–	\$632	–	–	–
5-20-5280 - BANKING & MERCHANT FEES	\$160	\$17	\$276	\$0	\$0	\$0
5-20-5310 - DUES & MEMBERSHIPS	\$1,807	\$1,324	\$200	\$0	\$0	\$0
5-20-5320 - FEES - OTHER	\$3,362	\$19,256	\$1,258	\$0	\$0	\$0

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
5-20-5370 - INSURANCE - LIABILITY	\$195,307	\$12,360	\$11,323	\$13,278	\$12,281	\$12,281
5-20-5380 - INSURANCE-PROPERTY	–	\$31,924	\$43,801	\$49,578	\$46,123	\$46,123
5-20-5390 - INSURANCE - VEHICLE	\$54,799	\$1,197	\$3,022	\$1,337	\$1,248	\$1,248
5-20-8016 - INVESTMENT FEES - DISTRIBUTED	–	–	\$5,283	–	–	–
5-20-5420 - MISCELLANEOUS EXPENSES	\$438	\$1,207	\$7,420	\$25,000	\$10,000	\$10,000
5-20-5421 - CULTURAL COALITION-EXPENSE	\$11,881	\$7,005	\$12,246	\$0	\$0	\$0
5-20-5430 - POSTAGE/SHIPPING	\$28,361	\$10,000	\$20,000	\$29,000	\$29,000	\$29,000
5-20-5440 - PRINTING & COPIES	\$2,168	\$4,562	\$2,692	\$0	\$0	\$0
5-20-5450 - PUBLIC OFFICIALS BONDS	\$410	\$410	\$410	\$0	\$410	\$410
5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	–	–	\$293	–	–	–
5-20-5500 - TELEPHONE & INTERNET	\$91,382	\$78,676	\$29,547	\$39,050	\$0	\$0
5-20-5630 - PROPERTY TAXES	\$568	–	–	\$700	\$700	\$700
5-20-5730 - AUDIT & FINANCIAL SERVICES	\$38,200	–	–	\$0	\$0	\$0
5-20-5740 - CONSULTING SERVICES	\$6,860	\$0	–	\$0	\$0	\$0
5-20-5810 - LEGAL SERVICES	\$68,440	–	–	–	–	–
5-20-5830 - OTHER CONTRACTED SERVICES	\$1,031,443	\$71,923	\$338,956	\$382,400	\$118,500	\$118,500
5-20-5840 - EMPLOYMENT SCREENING	\$2,014	–	–	\$0	\$0	\$0
5-20-5860 - SOFTWARE MAINTENANCE	–	\$888	–	\$0	\$0	\$0
5-20-6510 - LEASES - COPIER	\$19,011	\$21,469	\$17,618	\$16,500	\$16,500	\$16,500
5-20-6520 - LEASES - SOFTWARE (SAAS)	\$1,397	\$1,047	–	\$0	\$0	\$0
5-20-6110 - COMPUTER HARDWARE/OFFICE EQUIP MAINT	\$2,571	–	–	\$0	\$0	\$0
5-20-5250 - OFFICE SUPPLIES	\$6,535	\$5,985	\$3,500	\$10,450	\$10,450	\$10,450
5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	–	–	\$14	–	–	–
5-20-5930 - EQUIPMENT < \$5K	–	–	\$12	–	–	–
5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	–	–	\$220	–	–	–
MATERIALS & SERVICES TOTAL	\$1,586,175	\$269,249	\$498,722	\$567,293	\$245,212	\$245,212
PERSONNEL SERVICES						
5-10-1400 - WAGES & SALARIES	\$27,291	\$1,675	–	\$0	\$0	\$0
5-10-1430 - FRINGE BENEFITS	\$173	–	–	\$0	\$0	\$0
5-10-1450 - TAXES	\$2,194	\$128	–	\$0	\$0	\$0
5-10-1470 - WORKERS COMP INS	\$184	\$29	\$0	\$0	\$0	\$0
5-10-1480 - RETIREMENT-DB	\$126	–	–	\$1,000,000	\$1,000,000	\$1,000,000
PERSONNEL SERVICES TOTAL	\$29,969	\$1,833	\$0	\$1,000,000	\$1,000,000	\$1,000,000
CAPITAL OUTLAY						
5-40-9050 - CONSTRUCTION	\$949	–	–	\$0	\$0	\$0
CAPITAL OUTLAY TOTAL	\$949	–	–	\$0	\$0	\$0
DEBT SERVICE						
SPECIAL PAYMENTS						
5-20-8015 - INVT FEES-UNDISTRIBUTED	–	\$25,949	\$0	\$0	\$0	\$0
5-50-7015 - PASS THRU PAYMENTS - FEDERAL	\$15,701	–	–	\$0	\$0	\$0
5-50-7020 - PASS THRU PAYMENTS - OTHER	\$11,497	–	–	\$0	\$0	\$0
5-50-7060 - GRANTS-LOCAL GOVT	\$865,324	\$0	–	\$0	\$0	\$0
5-50-7070 - GRANTS-BUSINESS	\$100,000	\$0	–	\$0	\$0	\$0
SPECIAL PAYMENTS TOTAL	\$992,522	\$25,949	\$0	\$0	\$0	\$0
INTERFUND TRANSFERS						
5-50-8249 - XFR TO MEDATION AND CONCILIATION FUND	–	–	\$158,090	\$145,180	\$0	\$0

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	APPROVED BUDGET
	FY2023	FY2024	FY2025	FY2025	FY2026	FY2026
5-50-8248 - XFR TO OPIOID ABATEMENT FUND	–	–	\$108,732	\$109,000	\$0	\$0
5-50-8247 - XFR TO ELECTION MODERNIZATION FUND	–	\$19,660	–	\$0	\$0	\$0
5-50-8246 - XFR TO DEBT SERVICE FUND	–	\$970,842	\$2,568,467	\$2,568,467	\$0	\$0
5-50-8200 - XFR TO HERITAGE TRAIL FUND	–	\$75,000	\$600,000	\$600,000	\$0	\$0
5-50-8204 - XFR TO YOUTH/CHILDREN SERV COMM	–	\$22,000	–	\$0	\$0	\$0
5-50-8205 - XFR TO AIRPORT FUND	–	\$191,616	–	\$0	\$0	\$0
5-50-8207 - XFR TO 911 EMERGENCY FUND	–	–	–	–	\$458,696	\$458,696
5-50-8214 - XFR TO FAIR	–	\$73,000	–	\$0	\$0	\$0
5-50-8215 - XFR TO COMPUTER EQUIP RESERVE	–	–	\$108,947	\$108,947	\$0	\$0
5-50-8220 - XFR TO VICTIM/WITNESS ASSISTANCE	–	\$20,629	–	\$0	\$0	\$0
5-50-8227 - XFR TO CAPITAL IMPROVEMENT PROJ	–	–	\$6,000,000	\$6,000,000	\$0	\$0
5-50-8241 - XFR TO BUILDING RESERVE FUND	–	–	\$277,000	\$277,000	\$0	\$0
5-50-8245 - XFR TO WATER PLANNING FUND	–	–	\$66,000	\$66,000	\$0	\$0
5-50-8251 - XFR TO OBHDG FUND	–	–	\$75,000	\$75,000	\$0	\$0
5-50-8510 - XFR TO COMMUNITY CORRECTIONS	–	\$51,255	–	\$0	\$236,947	\$236,947
INTERFUND TRANSFERS TOTAL	–	\$1,424,002	\$9,962,236	\$9,949,594	\$695,643	\$695,643
OPERATING CONTINGENCY	–	–	–	-\$34,000	\$0	\$0
199 - NON-DEPARTMENTAL TOTAL	\$2,609,614	\$1,721,033	\$10,460,958	\$11,482,887	\$1,940,855	\$1,940,855
EXPENSES TOTAL	\$17,960,294	\$17,865,471	\$27,372,409	\$40,019,915	\$37,218,030	\$37,218,030
REVENUES LESS EXPENDITURES	\$13,942,445	\$18,365,380	\$12,418,198	\$0	\$0	\$0

Budget Committee:

Motion to Approve
FY2026 Budget

Motion #1:

"I move that the Budget Committee of Morrow County Approve the budget for the 2025-26 fiscal year in the amount of **\$125,346,936**"

Motion #2:

"I move that the budget committee of Morrow County approve property taxes for the 2025-26 fiscal year at the rate of **\$4.1347 per \$1,000** of assessed value for the permanent rate tax levy"