

Morrow County

Proposed Budget

FY2026



Proposed by:
Kevin Ince, Finance Direct & Budget Officer



Morrow County

Budget Message

FY2026 Proposed 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	BUDGET CHANGE (\$)	BUDGET CHANGE (%)
	FY2023	FY2024	FY2025	FY2025	FY2026		
REVENUE							
TAXES	\$16,002,796	\$16,557,130	\$15,840,571	\$16,969,001	\$16,722,639	\$246,362	1%
FEDERAL, STATE, & LOCAL	\$2,904,949	\$3,060,159	\$2,987,363	\$4,323,757	\$4,226,672	\$97,085	2%
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$1,059,399	\$1,280,988	\$917,505	\$990,036	\$1,055,138	-\$65,102	-6%
OTHER REVENUE SOURCES	\$952,620	\$1,096,076	\$639,942	\$503,864	\$302,549	\$201,315	67%
INTERFUND TRANSFERS	\$95,651	\$294,053	\$461,033	\$733,257	\$1,711,032	-\$977,775	-57%

ACTUALS & YEAR-TO-DATE				CURRENT BUDGET	PROPOSED BUDGET		
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE (\$)	BUDGET CHANGE (%)
REVENUE TOTAL	\$21,015,415	\$22,288,406	\$20,846,414	\$23,519,915	\$24,018,030	-\$498,115	-2%
TOTAL RESOURCES	\$21,015,415	\$22,288,406	\$20,846,414	\$23,519,915	\$24,018,030	–	–
EXPENSES							
MATERIALS & SERVICES	\$4,338,373	\$5,665,159	\$5,983,713	\$7,607,675	\$9,224,799	-\$1,617,124	-18%
PERSONNEL SERVICES	\$8,886,993	\$9,709,746	\$9,379,783	\$13,423,069	\$14,567,492	-\$1,144,423	-8%
SPECIAL PAYMENTS	\$1,068,112	\$368,599	\$161,201	\$1,014,180	\$1,191,000	-\$176,820	-15%
INTERFUND TRANSFERS	\$708,000	\$144,884	\$66,000	\$66,000	\$695,643	-\$629,643	-91%
EXPENSES TOTAL	\$15,001,479	\$15,888,388	\$15,590,697	\$22,110,924	\$25,678,934	-\$3,568,010	-14%
TOTAL REQUIREMENTS	\$15,001,479	\$15,888,388	\$15,590,697	\$22,110,924	\$25,678,934	–	–
RESOURCES LESS REQUIREMENTS	\$6,013,936	\$6,400,017	\$5,255,717	\$1,408,991	-\$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



Morrow County

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 accommodate events or circumstances that were not foreseen at the time of preparation.

Funds

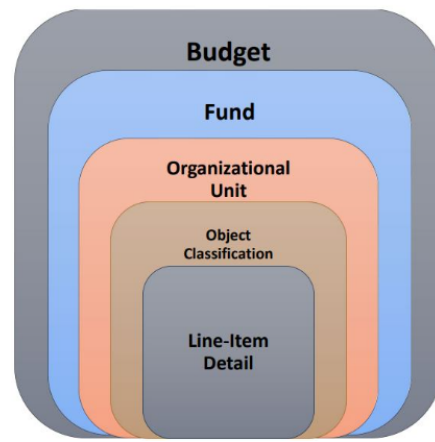
The Morrow County budget is prepared by Fund. A government fund is a self-balancing set of accounts that is used to record estimated resources and requirements for specific activities and objectives.

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.

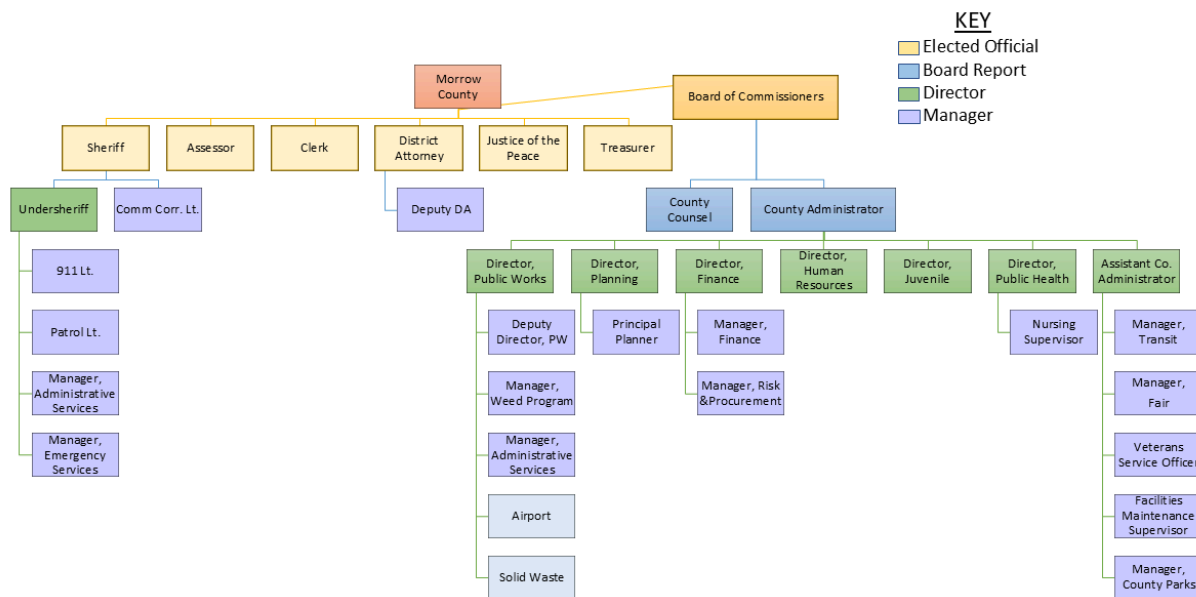
Budget Layers

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

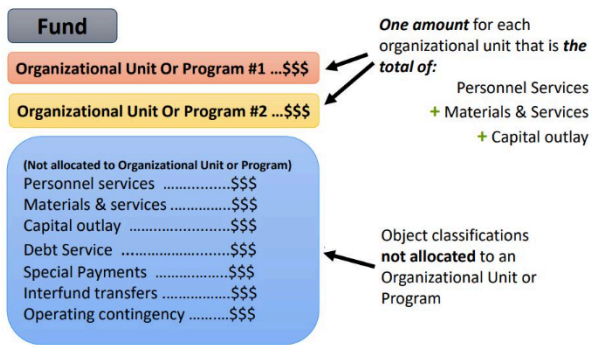
Object Classifications - Not Allocated

- 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*.

Morrow County

Budget Overview

FY2026 Budget

Revenue & Expense Summary

All Governmental Funds

ALL GOVERNMENTAL FUNDS

	ACTUALS & YEAR-TO-DATE			CURRENT BUDGET	PROPOSED BUDGET		
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE (\$)	BUDGET CHANGE (%)
BEGINNING FUND BALANCE	\$31,591,446	\$44,077,068	\$60,718,254	\$52,325,912	\$69,102,550	-\$16,776,638	-24%
REVENUE							
TAXES	\$24,842,169	\$28,490,277	\$22,695,047	\$23,806,798	\$25,772,658	-\$1,965,860	-8%
FEDERAL, STATE, & LOCAL	\$11,005,156	\$13,861,507	\$10,466,718	\$14,279,551	\$13,898,860	\$380,691	3%
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$5,447,310	\$8,064,918	\$4,739,309	\$4,974,070	\$5,660,548	-\$686,478	-12%
OTHER REVENUE SOURCES	\$2,233,263	\$2,690,159	\$2,447,106	\$1,585,961	\$1,422,358	\$163,603	12%
INTERFUND TRANSFERS	\$14,212,188	\$10,246,613	\$19,991,893	\$20,252,215	\$9,489,962	\$10,762,253	113%
REVENUE TOTAL	\$57,740,086	\$63,353,476	\$60,340,073	\$64,898,595	\$56,244,386	\$8,654,209	15%
TOTAL RESOURCES	\$89,331,532	\$107,430,544	\$121,058,328	\$117,224,507	\$125,346,936	–	–
EXPENSES							
MATERIALS & SERVICES	\$9,137,845	\$10,175,338	\$11,133,271	\$17,599,365	\$19,971,736	-\$2,372,371	-12%
PERSONNEL SERVICES	\$13,252,135	\$14,661,781	\$13,843,010	\$20,102,935	\$21,006,411	-\$903,476	-4%
CAPITAL OUTLAY	\$3,224,043	\$7,104,829	\$2,638,667	\$9,579,924	\$12,650,176	-\$3,070,252	-24%
DEBT SERVICE	\$570,207	\$590,863	\$59,991	\$625,707	\$590,000	\$35,707	6%
SPECIAL PAYMENTS	\$4,857,531	\$3,932,881	\$3,718,397	\$4,808,117	\$5,733,447	-\$925,330	-16%
INTERFUND TRANSFERS	\$14,212,188	\$10,246,613	\$19,991,893	\$20,252,215	\$9,489,962	\$10,762,253	113%
EXPENSES TOTAL	\$45,253,948	\$46,712,306	\$51,385,228	\$72,968,263	\$69,441,732	\$3,526,531	5%
OTHER REQUIREMENTS							
OPERATING CONTINGENCY	–	–	–	\$2,799,905	\$4,758,003	-\$1,958,098	-41%
RESERVE FOR FUTURE EXPENDITURES	–	–	–	\$34,331,119	\$40,592,548	-\$6,261,429	-15%
UNAPPROPRIATED ENDING FUND BALANCE	–	–	–	\$7,125,220	\$10,554,653	-\$3,429,433	-32%
OTHER REQUIREMENTS TOTAL	–	–	–	\$44,256,244	\$55,905,204	-\$11,648,960	-21%
TOTAL REQUIREMENTS	\$45,253,948	\$46,712,306	\$51,385,228	\$117,224,507	\$125,346,936	–	–
RESOURCES LESS REQUIREMENTS	\$44,077,584	\$60,718,239	\$69,673,099	\$0	\$0	–	–

Revenue & Expense Summary

General Fund

101 - GENERAL FUND (ALL DEPTS)

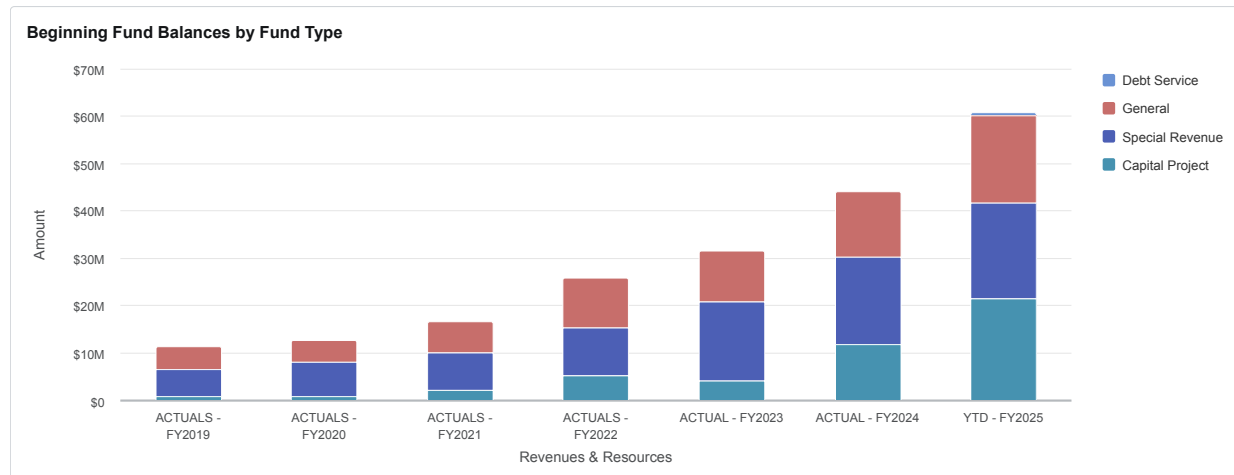
ACTUALS & YEAR-TO-DATE				CURRENT BUDGET	PROPOSED BUDGET		
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE (\$)	BUDGET CHANGE (%)
BEGINNING FUND BALANCE	\$10,887,323	\$13,942,445	\$18,365,395	\$16,500,000	\$13,200,000	\$3,300,000	25%
REVENUE							
TAXES	\$16,002,796	\$16,557,130	\$15,840,571	\$16,969,001	\$16,722,639	\$246,362	1%
FEDERAL, STATE, & LOCAL	\$2,904,949	\$3,060,159	\$2,987,363	\$4,323,757	\$4,226,672	\$97,085	2%
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$1,059,399	\$1,280,988	\$917,505	\$990,036	\$1,055,138	-\$65,102	-6%
OTHER REVENUE SOURCES	\$952,620	\$1,096,076	\$639,942	\$503,864	\$302,549	\$201,315	67%
INTERFUND TRANSFERS	\$95,651	\$294,053	\$461,033	\$733,257	\$1,711,032	-\$977,775	-57%
REVENUE TOTAL	\$21,015,415	\$22,288,406	\$20,846,414	\$23,519,915	\$24,018,030	-\$498,115	-2%
TOTAL RESOURCES	\$31,902,739	\$36,230,851	\$39,211,809	\$40,019,915	\$37,218,030	—	—
EXPENSES							
MATERIALS & SERVICES	\$4,338,373	\$5,665,159	\$5,983,713	\$7,607,675	\$9,224,799	-\$1,617,124	-18%
PERSONNEL SERVICES	\$8,886,993	\$9,709,746	\$9,379,783	\$13,423,069	\$14,567,492	-\$1,144,423	-8%
CAPITAL OUTLAY	\$492,021	\$697,965	\$1,236,509	\$1,846,230	\$1,207,996	\$638,234	53%
SPECIAL PAYMENTS	\$1,068,112	\$368,599	\$161,201	\$1,014,180	\$1,191,000	-\$176,820	-15%
INTERFUND TRANSFERS	\$3,174,794	\$1,424,002	\$9,962,236	\$9,949,594	\$695,643	\$9,253,951	1,330%
EXPENSES TOTAL	\$17,960,294	\$17,865,471	\$26,723,443	\$33,840,748	\$26,886,930	\$6,953,818	26%
OTHER REQUIREMENTS							
OPERATING CONTINGENCY	—	—	—	\$1,815,705	\$2,714,000	-\$898,295	-33%
UNAPPROPRIATED ENDING FUND BALANCE	—	—	—	\$4,363,462	\$7,617,100	-\$3,253,638	-43%
OTHER REQUIREMENTS TOTAL	—	—	—	\$6,179,167	\$10,331,100	-\$4,151,933	-40%
TOTAL REQUIREMENTS	\$17,960,294	\$17,865,471	\$26,723,443	\$40,019,915	\$37,218,030	—	—
RESOURCES LESS REQUIREMENTS	\$13,942,445	\$18,365,380	\$12,488,367	\$0	\$0	—	—

Morrow County

Revenue & Resources

FY2026 Budget

Beginning Fund Balances



Data Updated: May 20, 2025, 10:37 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 YTD	2024-25 Current Budget	2025-26 Proposed Budget
Debt Service					
DEBT SERVICE FUND	\$0	\$0	\$613,378	\$588,000	\$3,200,000
DEBT SERVICE TOTAL	\$0	\$0	\$613,378	\$588,000	\$3,200,000
General					
GENERAL FUND	\$10,602,724	\$13,942,445	\$18,365,395	\$16,500,000	\$13,200,000
GENERAL TOTAL	\$10,602,724	\$13,942,445	\$18,365,395	\$16,500,000	\$13,200,000
Special Revenue					
HERITAGE TRAIL FUND	\$17,242	\$82,988	\$734,637	\$735,000	\$1,325,000
ROAD FUND	\$2,677,192	\$3,701,459	\$5,388,160	\$2,150,000	\$8,000,000
FINLEY BUTTES ROAD FUND	\$1,464,028	\$1,024,613	\$1,674,016	\$2,000,000	\$2,800,000
LPSCC FUND	\$66,158	\$62,271	\$36,021	\$20,000	\$19,000
AIRPORT FUND	\$142,942	\$212,904	\$298,189	\$125,000	\$200,000
LAW LIBRARY	\$31,250	\$34,503	\$39,458	\$37,000	\$45,500
911 EMERGENCY FUND	\$494,064	\$999,083	\$1,270,273	\$575,000	\$1,200,000
CORNER PRESERVATION	\$259,286	\$298,933	\$323,905	\$335,000	\$346,000
FINLEY BUTTES LICENSE FEE	\$1,142,465	\$1,653,599	\$1,856,489	\$1,300,000	\$800,000
COUNTY SCHOOL FUND	\$372	\$0	\$0	\$0	\$0
IONE SCHOOL FUND	\$37	\$0	\$0	\$0	\$0
FAIR	\$300,625	\$226,503	\$201,607	\$20,000	\$312,000
SPEC TRANSPORTATION FUND	\$536,773	\$367,659	\$428,789	\$400,000	\$540,000
ENFORCEMENT FUND	\$21,785	\$19,979	\$19,821	\$19,000	\$19,900
ECONOMIC DEVELOPMENT	\$41,130	\$72,262	\$64,163	\$14,000	\$22,000
VICTIM/WITNESS ASSISTANCE	\$34,956	\$19,041	\$38,534	\$36,000	\$36,000
WILLOW CREEK WIND FEES	\$45,954	\$1,188	\$68	\$0	\$0
CAMI GRANT	\$47,216	\$29,608	\$31,278	\$9,088	\$0
SAFETY COMMITTEE FUND	\$10,242	\$13,414	\$20,890	\$0	\$30,000
RODEO FUND	\$10,000	\$0	\$0	\$0	\$0
JUSTICE COURT BAILS/FINES	\$19,324	\$20,014	\$19,370	\$20,000	\$20,000
CLERKS RECORDS FUND	\$21,778	\$25,798	\$27,902	\$24,000	\$28,200
DUII IMPACT FUND	\$29,651	\$30,821	\$32,373	\$31,500	\$34,000
BUILDING PERMIT FUND	\$1,096,729	\$2,354,204	\$4,139,544	\$3,300,000	\$5,000,000
PARK FUND	\$219,090	\$659,951	\$703,336	\$467,184	\$370,000

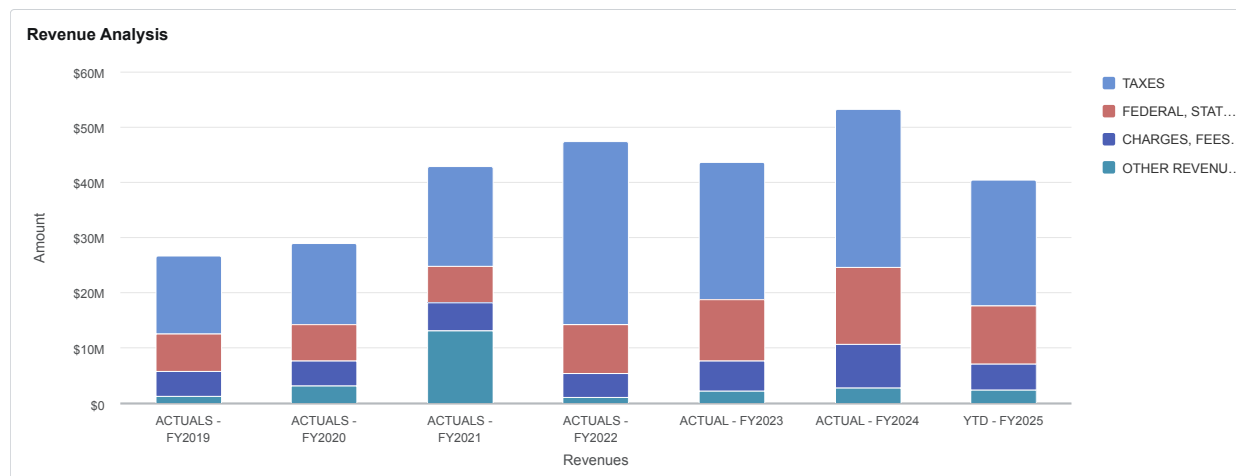
	2021-22 Actual	2023 - 24 Actual	2024-25 YTD	2024-25 Current Budget	2025-26 Proposed Budget
EQUITY FUND	\$620,293	\$628,639	\$639,485	\$630,000	\$640,000
LIQUOR CONTROL FUND	\$874	\$908	\$949	\$930	\$1,000
WATER PLANNING FUND	\$258	\$10,258	\$44,907	\$0	\$170,000
ELECTION MODERNIZATION FUND	\$0	\$0	\$20,108	\$19,660	\$21,200
OPIOID ABATEMENT FUND	\$0	\$0	\$0	\$0	\$141,400
MEDIATION & CONCILIATION FUND	\$0	\$0	\$0	\$0	\$165,000
BEHAVIORAL HEALTH DEFLECTION GRANT FUND	\$0	\$0	\$0	\$0	\$152,000
FOREST SERVICE FUND	\$81,820	\$95,480	\$51,839	\$51,839	\$11,000
COURT SECURITY FUND	\$81,192	\$45,079	\$34,887	\$35,580	\$27,000
STRATEGIC INVESTMENT PROGRAM FUND	\$17,711	\$65,875	\$1,363	\$0	\$65,000
SHEPHERDS FLAT FEES	\$11,371	\$6	\$184	\$0	\$0
5310 - FTA GRANT FUND	\$37,051	\$95,726	\$0	\$0	\$0
COMMUNITY CORRECTIONS	\$384,567	\$298,787	\$346,933	\$236,960	\$390,000
PGE - CARTY	\$51,941	\$2	\$1,013	\$0	\$0
SHERIFF'S RESERVE FUND	\$14,988	\$15,713	\$11,809	\$12,000	\$8,500
WHEATRIDGE WIND FUND	\$0	\$2,246	\$101,110	\$0	\$0
ORCHARD WIND	\$0	\$3,180	\$3,187	\$0	\$0
RESILIENCY FUND	\$92,008	\$5,171,936	\$1,758,402	\$1,758,402	\$55,000
STATE AND FED WILDLIFE	\$3,112	\$9,684	\$3,409	\$0	\$4,000
SPECIAL REVENUE TOTAL	\$10,127,474	\$18,354,314	\$20,368,410	\$14,363,143	\$22,998,700
Capital Project					
ROAD FUND EQUIP RES	\$337,207	\$611,382	\$572,433	\$406,000	\$692,500
INFORMATION TECHNOLOGY RESERVE	\$66,705	\$110,439	\$253,529	\$248,000	\$900,000
PROGRAMMING RESERVE	\$31,116	\$140,484	\$23	\$0	\$0
WEED EQUIP. RESERVE	\$20,789	\$31,884	-\$12,231	\$0	\$2,000
STF VEHICLE RESERVE FUND	\$117,635	\$96,473	\$102,345	\$100,000	\$107,000
FAIR ROOF RESERVE	\$24,901	\$29,994	\$31,353	\$32,000	\$0
CAPITAL IMPROVEMENT PROJ.	\$3,374,730	\$9,105,158	\$18,851,650	\$18,557,219	\$26,150,000
BLEACHER/CIP RESERVE	\$25,823	\$21,695	\$22,639	\$21,550	\$24,000
FAIR IMPROVEMENT FUND	\$21,200	\$1,061,793	\$1,153,042	\$1,125,000	\$1,163,350
FACILITIES RESERVE FUND	\$1,099,394	\$571,007	\$396,289	\$385,000	\$665,000
CAPITAL PROJECT TOTAL	\$5,119,498	\$11,780,309	\$21,371,071	\$20,874,769	\$29,703,850
TOTAL	\$25,849,696	\$44,077,068	\$60,718,254	\$52,325,912	\$69,102,550

Morrow County

Revenue & Resources

FY2026 Budget

Revenue Analysis



Data Updated: May 20, 2025, 10:37 AM

Revenue Trends - Governmental Funds

	2021-22 Actual	2023 - 24 Actual	2024-25 YTD	2024-25 Current Budget	2025-26 Proposed Budget
TAXES					
PROPERTY TAXES	\$11,496,930	\$15,584,457	\$15,317,545	\$16,098,300	\$15,848,938
STRATEGIC INVESTMENT PROGRAMS (SIP)	\$9,079,454	\$11,691,368	\$6,594,628	\$6,593,797	\$8,806,019
OTHER TAXES	\$12,601,805	\$1,214,452	\$782,874	\$1,114,701	\$1,117,701
TAXES TOTAL	\$33,178,189	\$28,490,277	\$22,695,047	\$23,806,798	\$25,772,658
FEDERAL, STATE, & LOCAL					
INTERGOVERNMENTAL - GRANTS	\$5,086,411	\$6,833,393	\$4,442,591	\$10,148,696	\$9,776,787
INTERGOVERNMENTAL - SHARED REVENUE	\$3,659,110	\$7,028,114	\$6,024,127	\$4,130,855	\$4,122,073
FEDERAL, STATE, & LOCAL TOTAL	\$8,745,521	\$13,861,507	\$10,466,718	\$14,279,551	\$13,898,860
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS					
CHARGES FOR SERVICES	\$1,671,531	\$3,212,604	\$1,606,581	\$1,688,770	\$1,989,248
PERMITS & LICENSES	\$2,181,546	\$4,278,347	\$2,550,401	\$2,771,000	\$3,070,500
FRANCHISE FEES	\$18,448	\$47,403	\$34,400	\$25,000	\$30,000
FINES, FORFEITURES, AND PENALITIES	\$633,268	\$526,564	\$547,927	\$489,300	\$570,800
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS TOTAL	\$4,504,794	\$8,064,918	\$4,739,309	\$4,974,070	\$5,660,548
OTHER REVENUE SOURCES					
MISCELLANEOUS	\$801,774	\$550,533	\$279,078	\$365,761	\$209,928
OTHER FINANCING SOURCES	\$190,731	\$2,139,626	\$2,168,028	\$1,220,200	\$1,212,430
OTHER REVENUE SOURCES TOTAL	\$992,505	\$2,690,159	\$2,447,106	\$1,585,961	\$1,422,358
TOTAL	\$47,421,009	\$53,106,863	\$40,348,180	\$44,646,380	\$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-Distribut		-	-	-	-	-	-	-
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 YTD	2024-25 Current Budget	2025-26 Proposed Budget
INTERGOVERNMENTAL - GRANTS					
STATE GRANTS	\$4,678,511	\$4,487,864	\$3,440,297	\$8,221,212	\$6,974,322
FEDERAL GRANTS	\$323,140	\$2,246,392	\$921,709	\$1,857,098	\$2,419,219
LOCAL GRANTS	\$84,760	\$99,137	\$80,585	\$70,386	\$383,246
INTERGOVERNMENTAL - GRANTS TOTAL	\$5,086,411	\$6,833,393	\$4,442,591	\$10,148,696	\$9,776,787
INTERGOVERNMENTAL - SHARED REVENUE					
OTHER SHARED REVENUES	\$639,155	\$3,239,284	\$3,433,491	\$486,994	\$399,905
GAS TAX/STATE HIGHWAY	\$1,403,191	\$1,409,775	\$1,230,136	\$1,886,029	\$1,886,029
911 TAX	\$563,169	\$581,112	\$287,091	\$497,295	\$560,000
SPEC. CO RD FUNDS	\$430,348	\$802,373	\$365,190	\$312,000	\$375,000
STATE SHARED REV - OTHER	\$77,477	\$419,665	\$393,565	\$451,017	\$399,402
LOTTERY DOLLARS	\$167,074	\$181,224	\$149,867	\$181,167	\$181,167
RV TAX	\$159,335	\$141,311	\$80,166	\$152,000	\$152,000
FEDERAL FOREST FEES	\$120,234	\$159,955	\$31,287	\$72,350	\$72,350
ALCOHOL TAX	\$83,674	\$82,401	\$47,337	\$78,475	\$83,300
CIGARETTE TAX	\$8,135	\$6,229	\$3,946	\$5,520	\$10,520
AMUSEMENT TAX	\$3,076	\$3,829	\$1,130	\$2,400	\$2,400
FEDERAL SHARED REV - OTHER	\$4,244	\$956	\$920	\$5,608	\$0
EASTERN OR SEVERANCE TAX	\$0	\$0	\$0	\$0	\$0
INTERGOVERNMENTAL - SHARED REVENUE TOTAL	\$3,659,110	\$7,028,114	\$6,024,127	\$4,130,855	\$4,122,073
TOTAL	\$8,745,521	\$13,861,507	\$10,466,718	\$14,279,551	\$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.

Charges & Fees - All Funds

	2021-22 Actual	2023 - 24 Actual	2024-25 YTD	2024-25 Current Budget	2025-26 Proposed Budget
CHARGES FOR SERVICES	\$1,671,531	\$3,212,604	\$1,606,581	\$1,688,770	\$1,989,248
PERMITS & LICENSES	\$2,181,546	\$4,278,347	\$2,550,401	\$2,771,000	\$3,070,500
FRANCHISE FEES	\$18,448	\$47,403	\$34,400	\$25,000	\$30,000
FINES, FORFEITURES, AND PENALITIES	\$633,268	\$526,564	\$547,927	\$489,300	\$570,800
TOTAL	\$4,504,794	\$8,064,918	\$4,739,309	\$4,974,070	\$5,660,548

Other Revenue & Income

Other Revenues - All Funds

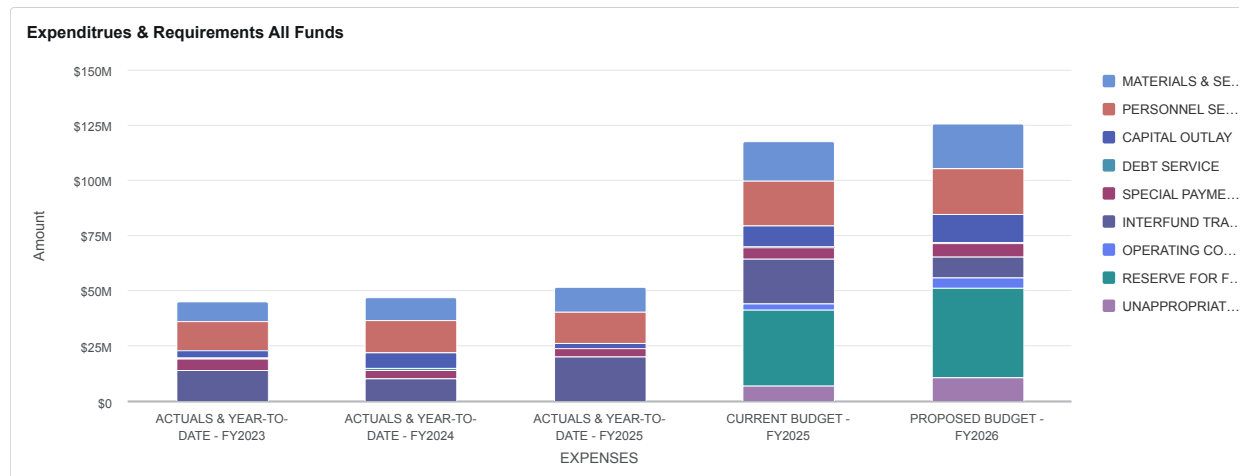
	2021-22 Actual	2023 - 24 Actual	2024-25 YTD	2024-25 Current Budget	2025-26 Proposed Budget
MISCELLANEOUS					
PROGRAM INCOME	\$64,776	\$13,276	\$7,573	\$12,000	\$10,000
CONTRIBUTIONS & DONATIONS	\$8,850	\$200	\$541	\$1,550	\$1,550
COLLECTIONS & RECOVERY	\$0	\$40	\$0	\$0	\$0
INSURANCE PROCEEDS	\$12,551	\$55,220	\$77,659	\$28,800	\$15,000
MISC REVENUE	\$144,765	\$250,422	\$85,977	\$77,180	\$85,022
CULTURAL COALITION-REVENUE	\$7,882	\$8,011	\$9,638	\$0	\$0
ASSET SALE PROCEEDS	\$22,745	\$97,146	\$0	\$46,901	\$6,900
REFUNDS	\$0	\$12,280	\$21,451	\$100	\$100
REIMBURSEMENTS	\$540,206	\$113,939	\$76,239	\$199,230	\$91,356
MISCELLANEOUS TOTAL	\$801,774	\$550,533	\$279,078	\$365,761	\$209,928
OTHER FINANCING SOURCES					
INTEREST INCOME	\$187,263	\$1,308,150	\$1,074,008	\$1,207,200	\$1,150,830
INVESTMENT INCOME	\$0	\$831,477	\$1,094,020	\$0	\$48,600
AUCTION PROCEEDS	\$3,469	\$0	\$0	\$5,000	\$5,000
LOAN-REPAYMENT INTEREST	\$0	\$0	\$0	\$8,000	\$8,000
OTHER FINANCING SOURCES TOTAL	\$190,731	\$2,139,626	\$2,168,028	\$1,220,200	\$1,212,430
TOTAL	\$992,505	\$2,690,159	\$2,447,106	\$1,585,961	\$1,422,358

Morrow County

Expenditures & Requirements

FY2026 Budget

Expenditure Summary



Data Updated: May 20, 2025, 11:48 PM

Expenditures & Requirements All Funds

	ACTUALS & YEAR-TO-DATE			CURRENT BUDGET	PROPOSED BUDGET	BUDGET CHANGE (\$)	BUDGET CHANGE (%)
	FY2023	FY2024	FY2025	FY2025	FY2026		
EXPENSES							
MATERIALS & SERVICES	\$9,137,845	\$10,175,338	\$11,133,271	\$17,599,365	\$19,971,736	-\$2,372,371	-12%
PERSONNEL SERVICES	\$13,252,135	\$14,661,781	\$13,843,010	\$20,102,935	\$21,006,411	-\$903,476	-4%
CAPITAL OUTLAY	\$3,224,043	\$7,104,829	\$2,638,667	\$9,579,924	\$12,650,176	-\$3,070,252	-24%
DEBT SERVICE	\$570,207	\$590,863	\$59,991	\$625,707	\$590,000	\$35,707	6%
SPECIAL PAYMENTS	\$4,857,531	\$3,932,881	\$3,718,397	\$4,808,117	\$5,733,447	-\$925,330	-16%
INTERFUND TRANSFERS	\$14,212,188	\$10,246,613	\$19,991,893	\$20,252,215	\$9,489,962	\$10,762,253	113%
OPERATING CONTINGENCY	—	—	—	\$2,799,905	\$4,758,003	-\$1,958,098	-41%
RESERVE FOR FUTURE EXPENDITURES	—	—	—	\$34,331,119	\$40,592,548	-\$6,261,429	-15%
UNAPPROPRIATED ENDING FUND BALANCE	—	—	—	\$7,125,220	\$10,554,653	-\$3,429,433	-32%
EXPENSES TOTAL	\$45,253,948	\$46,712,306	\$51,385,228	\$117,224,507	\$125,346,936	-\$8,122,429	-6%

Morrow County

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		
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE (\$)	BUDGET CHANGE (%)
EXPENSES							
PERSONNEL SERVICES							
5-10-1401 - STIPEND	-	-	-	\$74,641	\$25,000	\$49,641	199%
5-10-1400 - WAGES & SALARIES	\$7,645,523	\$8,490,084	\$8,062,347	\$11,045,091	\$11,526,181	-\$481,090	-4%

	ACTUALS & YEAR-TO-DATE			CURRENT BUDGET	PROPOSED BUDGET		
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE (\$)	BUDGET CHANGE (%)
5-10-1410 - TEMP WORKERS WAGES & SALARIES	\$170,974	\$186,591	\$40,341	\$0	\$0	\$0	—
5-10-1420 - OVERTIME	\$167,000	\$148,538	\$120,236	\$288,448	\$217,397	\$71,051	33%
5-10-1500 - EMPLOYEE INCENTIVES	\$85,788	\$111,018	\$114,489	\$43,421	\$26,583	\$16,838	63%
5-10-1430 - FRINGE BENEFITS	\$2,132,947	\$2,411,181	\$2,372,300	\$3,262,423	\$3,422,619	-\$160,196	-5%
5-10-1440 - PERS	\$96,335	\$72,436	\$115,039	\$392,926	\$791,435	-\$398,509	-50%
5-10-1450 - TAXES	\$601,540	\$662,357	\$616,810	\$919,737	\$955,138	-\$35,401	-4%
5-10-1460 - UNEMPLOYMENT INS	\$83,519	\$116,707	\$117,067	\$93,957	\$94,941	-\$984	-1%
5-10-1470 - WORKERS COMP INS	\$128,856	\$109,938	\$132,914	\$202,429	\$195,227	\$7,202	4%
5-10-1480 - RETIREMENT-DB	\$2,060,642	\$2,219,411	\$1,978,604	\$3,555,793	\$3,751,890	-\$196,097	-5%
5-10-1490 - RETIREMENT-DC	\$79,009	\$133,521	\$172,862	\$224,069	\$0	\$224,069	—
PERSONNEL SERVICES TOTAL	\$13,252,135	\$14,661,781	\$13,843,010	\$20,102,935	\$21,006,411	-\$903,476	-4%
EXPENSES TOTAL	\$13,252,135	\$14,661,781	\$13,843,010	\$20,102,935	\$21,006,411	-\$903,476	-4%

Personnel by Department

	2021-22 Actual	2023 - 24 Actual	2024-25 YTD	2024-25 Current Budget	2025-26 Proposed Budget
BOARD OF COMMISSIONERS	\$554,310	\$699,917	\$729,465	\$841,609	\$738,076
FINANCE & ACCOUNTING	\$520,934	\$378,584	\$519,455	\$681,633	\$801,491
ASSESSOR/TAX COLLECTOR	\$769,056	\$721,338	\$825,423	\$1,010,139	\$1,037,379
TREASURER	\$126,491	\$145,458	\$153,921	\$180,203	\$190,589
COUNTY CLERK	\$304,487	\$347,530	\$371,390	\$453,855	\$493,488
VETERANS	\$102,781	\$137,176	\$98,187	\$160,666	\$125,794
BD OF PROPERTY TAX APPEAL	\$2,083	\$2,447	\$2,257	\$3,045	\$3,317
JUSTICE COURT	\$261,927	\$333,346	\$346,434	\$407,701	\$425,891
DISTRICT ATTORNEY	\$345,669	\$452,239	\$380,627	\$585,351	\$732,960
JUVENILE DEPARTMENT	\$260,005	\$315,329	\$312,821	\$364,898	\$398,354
SHERIFF DEPARTMENT	\$4,176,724	\$4,621,145	\$4,731,851	\$6,555,698	\$6,914,053
HEALTH DEPARTMENT	\$826,781	\$778,597	\$814,553	\$1,340,208	\$1,405,300
PLANNING DEPARTMENT	\$451,051	\$438,995	\$584,974	\$679,848	\$792,478
COMMUNITY DEVELOPMENT	\$0	\$74,056	\$1,555	\$0	\$0
EMERGENCY MANAGEMENT	\$79,445	\$95,477	\$101,416	\$136,558	\$134,630
SURVEYOR'S DEPARTMENT	\$2,392	\$56	\$0	\$0	\$0
PUBLIC WORKS ADMIN	\$69,864	\$121,874	\$272,238	\$197,829	\$240,097
PUBLIC WORKS-GEN MAINT	\$289,647	\$388,678	\$400,487	\$503,684	\$577,893
NORTH TRANSFER STATION	\$11,596	\$18,337	\$15,450	\$19,614	\$21,061
SOLID WASTE TRNS STATION	\$11,212	\$19,032	\$18,092	\$19,731	\$21,185
WEED DEPT.	\$107,265	\$139,572	\$130,137	\$176,247	\$254,372
HUMAN RESOURCES	\$0	\$334,817	\$281,530	\$338,060	\$452,622
COMMUNITY SERVICES ADMINISTRATION	\$0	\$0	\$0	\$0	\$201,821
NON-DEPARTMENTAL	\$37,035	\$1,001,833	\$0	\$1,000,000	\$1,000,000
CUTSFORTH PARK	\$41,671	\$67,547	\$57,162	\$84,101	\$43,712
ROAD DEPARTMENT	\$2,066,557	\$1,968,584	\$1,694,628	\$2,629,353	\$2,689,666
ANSON WRIGHT PARK	\$41,672	\$67,538	\$57,162	\$84,101	\$43,712
AIRPORT	\$0	\$45,591	\$40,355	\$58,894	\$16,966
ATV PARK	\$244,553	\$351,044	\$287,708	\$500,136	\$440,415
FAIR	\$36,813	\$35,450	\$29,014	\$30,150	\$31,642
SPECIAL TRANSPORTATION	\$142,493	\$560,194	\$584,717	\$1,059,623	\$777,447
5310 FTA GRANT	\$96,643	\$0	\$0	\$0	\$0
TOTAL	\$11,981,156	\$14,661,781	\$13,843,010	\$20,102,935	\$21,006,411

Morrow County

Department Summaries

FY2026 Proposed Budget

Fund:	Department:
101-General Fund	100-Non-Departmental
101-General Fund	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.

Proposed Budget Summary

Non-Departmental

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET		
	FY2023	FY2024	FY2025	FY2025	FY2026	CHANGE \$	CHANGE %
Revenues							
BEGINNING FUND BALANCE	\$10,887,323	\$13,942,445	\$18,365,395	\$16,500,000	\$13,200,000	\$3,300,000	25.0%
TAXES	\$16,002,796	\$16,557,130	\$15,840,571	\$16,969,001	\$16,722,639	\$246,362	1.5%
FEDERAL, STATE, & LOCAL	\$1,643,702	\$180,424	\$52,597	\$98,395	\$104,620	-\$6,225	-5.9%
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$31,412	\$47,403	\$34,400	\$25,000	\$30,000	-\$5,000	-16.7%
OTHER REVENUE SOURCES	\$582,071	\$752,414	\$543,090	\$370,000	\$205,000	\$165,000	80.5%
INTERFUND TRANSFERS	\$5,581	\$167,653	\$287,010	\$287,010	\$1,359,625	-\$1,072,615	-78.9%
REVENUES TOTAL	\$29,152,885	\$31,647,470	\$35,123,063	\$34,249,406	\$31,621,884	\$2,627,522	8.3%
Expenses							
MATERIALS & SERVICES	\$1,586,175	\$269,249	\$470,466	\$567,293	\$245,212	\$322,081	131.4%
PERSONNEL SERVICES	\$29,969	\$1,833	\$0	\$1,000,000	\$1,000,000	\$0	0.0%
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	\$9,253,951	1,330.3%
OPERATING CONTINGENCY	—	—	—	\$1,815,705	\$2,714,000	-\$898,295	-33.1%
UNAPPROPRIATED ENDING FUND BALANCE	—	—	—	\$4,363,462	\$7,617,100	-\$3,253,638	-42.7%
EXPENSES TOTAL	\$2,609,614	\$1,721,033	\$10,432,703	\$17,696,054	\$12,271,955	\$5,424,099	44.2%
Revenues Less Expenses	\$26,543,271	\$29,926,437	\$24,690,361	\$16,553,352	\$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.

Morrow County

Department Summaries

FY2026 Proposed 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.

Proposed Budget Summary

227 - Capital Improvement Projects Fund

	ACTUALS & YEAR-TO-DATE			CURRENT BUDGET	PROPOSED BUDGET		
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE (\$)	BUDGET CHANGE (%)
BEGINNING FUND BALANCE	\$2,125,962	\$9,105,158	\$18,851,650	\$18,557,219	\$26,150,000	-\$7,592,781	-29%
REVENUE							
TAXES	–	\$5,000,000	–	\$0	\$0	\$0	–
FEDERAL, STATE, & LOCAL	–	\$3,237,786	\$3,012,007	\$1,896,012	\$1,800,000	\$96,012	5%
OTHER REVENUE SOURCES	\$196,105	\$677,868	\$745,552	\$600,000	\$600,000	\$0	0%
INTERFUND TRANSFERS	\$8,057,661	\$1,291,674	\$6,000,000	\$6,000,000	\$1,807,677	\$4,192,323	232%
REVENUE TOTAL	\$8,253,766	\$10,207,328	\$9,757,559	\$8,496,012	\$4,207,677	\$4,288,335	102%
TOTAL RESOURCES	\$10,379,729	\$19,312,486	\$28,609,209	\$27,053,231	\$30,357,677	–	–
EXPENSES							
MATERIALS & SERVICES	–	\$0	\$26,653	\$1,086,855	\$600,000	\$486,855	81%
CAPITAL OUTLAY	\$704,364	\$257,495	\$485,407	\$3,909,500	\$5,303,600	-\$1,394,100	-26%
DEBT SERVICE	\$570,207	\$0	–	\$0	\$0	\$0	–
INTERFUND TRANSFERS	–	\$203,341	\$2,000,000	\$2,000,000	\$0	\$2,000,000	–
EXPENSES TOTAL	\$1,274,571	\$460,836	\$2,512,060	\$6,996,355	\$5,903,600	\$1,092,755	19%
OTHER REQUIREMENTS							
RESERVE FOR FUTURE EXPENDITURES	–	–	–	\$20,056,876	\$24,454,077	-\$4,397,201	-18%

ACTUALS & YEAR-TO-DATE				CURRENT BUDGET	PROPOSED BUDGET		
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE (\$)	BUDGET CHANGE (%)
OTHER REQUIREMENTS TOTAL	-	-	-	\$20,056,876	\$24,454,077	-\$4,397,201	-18%
TOTAL REQUIREMENTS	\$1,274,571	\$460,836	\$2,512,060	\$27,053,231	\$30,357,677	-	-
RESOURCES LESS REQUIREMENTS	\$9,105,158	\$18,851,650	\$26,097,150	\$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.

Morrow County

Department Summaries

FY2026 Proposed 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.

Proposed Budget Summary

102: Finance Department

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET		
	FY2023	FY2024	FY2025	FY2025	FY2026	CHANGE \$	CHANGE %
Revenues							
FEDERAL, STATE, & LOCAL	\$2,525	\$23,652	\$5,731	\$6,500	\$6,500	\$0	0.0%
OTHER REVENUE SOURCES	\$2,679	\$18	\$0	\$0	\$0	\$0	—
REVENUES TOTAL	\$5,204	\$23,670	\$5,731	\$6,500	\$6,500	\$0	0.0%
Expenses							
MATERIALS & SERVICES	\$127,829	\$180,598	\$117,596	\$267,749	\$214,333	\$53,416	24.9%
PERSONNEL SERVICES	\$643,594	\$378,584	\$519,455	\$681,633	\$801,491	-\$119,858	-15.0%
EXPENSES TOTAL	\$771,423	\$559,182	\$637,051	\$949,382	\$1,015,824	-\$66,442	-6.5%
Revenues Less Expenses	-\$766,219	-\$535,511	-\$631,320	-\$942,882	-\$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.

Morrow County

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

Description	Notes	Amount
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		
	FY2023	FY2024	FY2025	FY2025	FY2026	CHANGE \$	CHANGE %
Revenues							
FEDERAL, STATE, & LOCAL	–	–	–	\$117,580	\$294,580	-\$177,000	-60.1%
OTHER REVENUE SOURCES	\$4,837	\$4,611	–	\$1,500	\$0	\$1,500	–
REVENUES TOTAL	\$4,837	\$4,611	–	\$119,080	\$294,580	-\$175,500	-59.6%
Expenses							
MATERIALS & SERVICES	\$292,198	\$250,488	\$227,611	\$341,192	\$524,485	-\$183,293	-35.0%
PERSONNEL SERVICES	\$293,179	\$388,678	\$400,487	\$503,684	\$577,893	-\$74,209	-12.8%
CAPITAL OUTLAY	\$195	\$137,570	\$36,503	\$368,580	\$540,960	-\$172,380	-31.9%
EXPENSES TOTAL	\$585,572	\$776,736	\$664,601	\$1,213,456	\$1,643,338	-\$429,882	-26.2%
Revenues Less Expenses	-\$580,736	-\$772,125	-\$664,601	-\$1,094,376	-\$1,348,758	–	–

241 - Facilities Capital Reserve Fund

ACTUALS & YEAR-TO-DATE				CURRENT BUDGET	PROPOSED BUDGET		
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE (\$)	BUDGET CHANGE (%)
BEGINNING FUND BALANCE	\$844,926	\$571,007	\$396,289	\$385,000	\$665,000	-\$280,000	-42%
REVENUE							
OTHER REVENUE SOURCES	\$21,486	\$20,282	\$18,942	\$18,000	\$18,000	\$0	0%
INTERFUND TRANSFERS	\$204,596	–	\$277,000	\$277,000	\$117,000	\$160,000	137%
REVENUE TOTAL	\$226,081	\$20,282	\$295,942	\$295,000	\$135,000	\$160,000	119%
TOTAL RESOURCES	\$1,071,007	\$591,289	\$692,230	\$680,000	\$800,000	–	–
EXPENSES							
MATERIALS & SERVICES	–	–	\$231	\$175,000	\$0	\$175,000	–
CAPITAL OUTLAY	–	\$195,000	–	\$205,000	\$500,000	-\$295,000	-59%
INTERFUND TRANSFERS	\$500,000	–	–	\$0	\$0	\$0	–
EXPENSES TOTAL	\$500,000	\$195,000	\$231	\$380,000	\$500,000	-\$120,000	-24%
OTHER REQUIREMENTS							
RESERVE FOR FUTURE EXPENDITURES	–	–	–	\$300,000	\$300,000	\$0	0%
OTHER REQUIREMENTS TOTAL	–	–	–	\$300,000	\$300,000	\$0	0%
TOTAL REQUIREMENTS	\$500,000	\$195,000	\$231	\$680,000	\$800,000	–	–
RESOURCES LESS REQUIREMENTS	\$571,007	\$396,289	\$691,999	\$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

Position Name	PUBLIC WORKS-GEN MAINT
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.

Morrow County

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		
	FY2023	FY2024	FY2025	FY2025	FY2026	CHANGE \$	CHANGE %
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	\$378,988	\$577,910	\$551,924	\$25,986	4.7%
CAPITAL OUTLAY	—	—	\$93,131	\$105,000	\$53,000	\$52,000	98.1%
EXPENSES TOTAL	\$353,190	\$352,670	\$472,119	\$682,910	\$604,924	\$77,986	12.9%
Revenues Less Expenses	-\$350,791	-\$348,707	-\$469,507	-\$682,910	-\$604,924	—	—

215 - IT Capital Reserve

	ACTUALS & YEAR-TO-DATE			CURRENT BUDGET	PROPOSED BUDGET		
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE (\$)	BUDGET CHANGE (%)
BEGINNING FUND BALANCE	\$87,215	\$110,439	\$253,529	\$248,000	\$900,000	-\$652,000	-72%
REVENUE							
FEDERAL, STATE, & LOCAL	—	—	—	\$29,690	\$0	\$29,690	—
OTHER REVENUE SOURCES	\$3,224	\$11,234	\$25,037	\$1,500	\$16,500	-\$15,000	-91%
INTERFUND TRANSFERS	\$20,000	\$140,484	\$989,999	\$990,000	\$253,500	\$736,500	291%
REVENUE TOTAL	\$23,224	\$151,719	\$1,015,036	\$1,021,190	\$270,000	\$751,190	278%
TOTAL RESOURCES	\$110,439	\$262,158	\$1,268,565	\$1,269,190	\$1,170,000	—	—
EXPENSES							
MATERIALS & SERVICES	—	—	\$292,224	\$819,500	\$50,000	\$769,500	1,539%
CAPITAL OUTLAY	—	\$8,629	\$20,733	\$49,690	\$970,000	-\$920,310	-95%
EXPENSES TOTAL	—	\$8,629	\$312,957	\$869,190	\$1,020,000	-\$150,810	-15%
OTHER REQUIREMENTS							
RESERVE FOR FUTURE EXPENDITURES	—	—	—	\$400,000	\$150,000	\$250,000	167%

ACTUALS & YEAR-TO-DATE				CURRENT BUDGET	PROPOSED BUDGET		
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE (\$)	BUDGET CHANGE (%)
OTHER REQUIREMENTS TOTAL	-	-	-	\$400,000	\$150,000	\$250,000	167%
TOTAL REQUIREMENTS	\$0	\$8,629	\$312,957	\$1,269,190	\$1,170,000	-	-
RESOURCES LESS REQUIREMENTS	\$110,439	\$253,529	\$955,608	\$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 Surveillance Systems	Expense	\$ 36,856
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

Morrow County

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		
	FY2023	FY2024	FY2025	FY2025	FY2026	CHANGE \$	CHANGE %
Revenues							
OTHER REVENUE SOURCES	–	–	\$750	–	–	\$0	–
REVENUES TOTAL	–	–	\$750	–	–	\$0	–
Expenses							
MATERIALS & SERVICES	–	\$86,206	\$118,652	\$190,136	\$201,071	-\$10,935	-5.4%
PERSONNEL SERVICES	\$0	\$334,817	\$281,530	\$338,060	\$452,622	-\$114,562	-25.3%
EXPENSES TOTAL	\$0	\$421,024	\$400,183	\$528,196	\$653,693	-\$125,497	-19.2%
Revenues Less Expenses	\$0	-\$421,024	-\$399,433	-\$528,196	-\$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		
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE (\$)	BUDGET CHANGE (%)
BEGINNING FUND BALANCE	\$14,254	\$13,414	\$20,890	\$0	\$30,000	-\$30,000	-100%
REVENUE							
OTHER REVENUE SOURCES	\$5,652	\$29,722	\$13,747	\$29,000	\$15,200	\$13,800	91%
REVENUE TOTAL	\$5,652	\$29,722	\$13,747	\$29,000	\$15,200	\$13,800	91%
TOTAL RESOURCES	\$19,905	\$43,136	\$34,637	\$29,000	\$45,200	–	–
EXPENSES							
MATERIALS & SERVICES	\$6,491	\$22,246	\$435	\$29,000	\$45,200	-\$16,200	-36%
EXPENSES TOTAL	\$6,491	\$22,246	\$435	\$29,000	\$45,200	-\$16,200	-36%
TOTAL REQUIREMENTS	\$6,491	\$22,246	\$435	\$29,000	\$45,200	–	–
RESOURCES LESS REQUIREMENTS	\$13,414	\$20,890	\$34,201	\$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.

Morrow County

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		
	FY2023	FY2024	FY2025	FY2025	FY2026	CHANGE \$	CHANGE %
Revenues							
FEDERAL, STATE, & LOCAL	\$9,922	\$9,000	\$0	\$21,800	\$9,000	\$12,800	142.2%
OTHER REVENUE SOURCES	\$1,030	\$926	\$6,715	\$584	\$584	\$0	0.0%
REVENUES TOTAL	\$10,952	\$9,926	\$6,715	\$22,384	\$9,584	\$12,800	133.6%
Expenses							
MATERIALS & SERVICES	\$90,593	\$509,111	\$199,346	\$275,222	\$270,448	\$4,774	1.8%
PERSONNEL SERVICES	\$431,608	\$699,917	\$729,465	\$841,609	\$738,076	\$103,533	14.0%
CAPITAL OUTLAY	–	–	\$199,972	\$230,000	\$0	\$230,000	–
SPECIAL PAYMENTS	\$8,315	–	\$8,000	\$51,400	\$14,000	\$37,400	267.1%
EXPENSES TOTAL	\$530,516	\$1,209,028	\$1,136,783	\$1,398,231	\$1,022,524	\$375,707	36.7%
Revenues Less Expenses	-\$519,564	-\$1,199,102	-\$1,130,068	-\$1,375,847	-\$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
Allocated FTE Count	
County Administrator	1
BoC Executive Assistant	1
Commissioner	3
County Counsel	1

Position Name	FY26 WF PLAN
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:	Department:
101-General Fund	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		
	FY2023	FY2024	FY2025	FY2025	FY2026	CHANGE \$	CHANGE %
Revenues							
FEDERAL, STATE, & LOCAL	\$86,650	\$114,202	\$111,923	\$107,500	\$107,500	\$0	0.0%
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$13,485	\$17,667	\$11,153	\$18,300	\$18,300	\$0	0.0%
OTHER REVENUE SOURCES	\$52,017	\$1,278	\$995	\$1,200	\$1,200	\$0	0.0%
REVENUES TOTAL	\$152,152	\$133,148	\$124,071	\$127,000	\$127,000	\$0	0.0%
Expenses							
MATERIALS & SERVICES	\$112,722	\$110,047	\$122,663	\$221,110	\$232,994	-\$11,884	-5.1%
PERSONNEL SERVICES	\$720,609	\$721,338	\$825,423	\$1,010,139	\$1,037,379	-\$27,240	-2.6%
CAPITAL OUTLAY	—	\$18,357	\$23,819	\$26,975	\$28,000	-\$1,025	-3.7%
SPECIAL PAYMENTS	\$740	\$550	\$1,760	\$0	\$0	\$0	—
EXPENSES TOTAL	\$834,071	\$850,291	\$973,666	\$1,258,224	\$1,298,373	-\$40,149	-3.1%
Revenues Less Expenses	-\$681,920	-\$717,144	-\$849,595	-\$1,131,224	-\$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
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.

Morrow County

Department Summaries

FY2026 Budget

Fund:	Department:
101-General Fund	105-Clerk's Office
101-General Fund	107-Board of Property Tax Appeals
233-Clerk's Records Fund	105-Clerk's Office
247-Election Modernization Fund	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	CHANGE \$	CHANGE %
	FY2023	FY2024	FY2025	FY2025	FY2026		
Revenues							
FEDERAL, STATE, & LOCAL	\$6,029	\$0	–	\$5,000	\$5,000	\$0	0.0%
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$89,005	\$94,203	\$72,286	\$99,350	\$108,300	-\$8,950	-8.3%
OTHER REVENUE SOURCES	\$15,289	\$1,341	\$70	\$400	\$400	\$0	0.0%
REVENUES TOTAL	\$110,323	\$95,544	\$72,356	\$104,750	\$113,700	-\$8,950	-7.9%
Expenses							
MATERIALS & SERVICES	\$52,010	\$51,195	\$45,217	\$115,126	\$118,916	-\$3,790	-3.2%
PERSONNEL SERVICES	\$329,166	\$347,530	\$371,390	\$453,855	\$493,488	-\$39,633	-8.0%
SPECIAL PAYMENTS	\$3,244	\$2,247	\$2,785	\$3,000	\$3,000	\$0	0.0%
EXPENSES TOTAL	\$384,420	\$400,971	\$419,392	\$571,981	\$615,404	-\$43,423	-7.1%

ACTUALS & YTD				CURRENT BUDGET	PROPOSED BUDGET		
	FY2023	FY2024	FY2025	FY2025	FY2026	CHANGE \$	CHANGE %
Revenues Less Expenses	-\$274,097	-\$305,427	-\$347,036	-\$467,231	-\$501,704	–	–

107: Board of Property Tax Appeals (General Fund)

ACTUALS & YTD				CURRENT BUDGET	PROPOSED BUDGET		
	FY2023	FY2024	FY2025	FY2025	FY2026	CHANGE \$	CHANGE %
Revenues							
FEDERAL, STATE, & LOCAL	\$192	\$532	\$409	\$0	\$0	\$0	–
OTHER REVENUE SOURCES	\$204	–	–	\$500	\$500	\$0	0.0%
REVENUES TOTAL	\$395	\$532	\$409	\$500	\$500	\$0	0.0%
Expenses							
MATERIALS & SERVICES	–	–	\$375	\$1,150	\$1,300	-\$150	-11.5%
PERSONNEL SERVICES	\$2,233	\$2,447	\$2,257	\$3,045	\$3,317	-\$272	-8.2%
EXPENSES TOTAL	\$2,233	\$2,447	\$2,632	\$4,195	\$4,617	-\$422	-9.1%
Revenues Less Expenses	-\$1,838	-\$1,915	-\$2,222	-\$3,695	-\$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		
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE (\$)	BUDGET CHANGE (%)
BEGINNING FUND BALANCE	\$23,483	\$25,798	\$27,902	\$24,000	\$28,200	-\$4,200	-15%
REVENUE							
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$1,516	\$1,384	\$1,337	\$1,500	\$2,400	-\$900	-37%
OTHER REVENUE SOURCES	\$799	\$1,174	\$921	\$200	\$200	\$0	0%
REVENUE TOTAL	\$2,315	\$2,558	\$2,258	\$1,700	\$2,600	-\$900	-35%
TOTAL RESOURCES	\$25,798	\$28,356	\$30,161	\$25,700	\$30,800	–	–
EXPENSES							
MATERIALS & SERVICES	–	\$454	\$10	\$25,700	\$30,800	-\$5,100	-17%
EXPENSES TOTAL	–	\$454	\$10	\$25,700	\$30,800	-\$5,100	-17%
TOTAL REQUIREMENTS	\$0	\$454	\$10	\$25,700	\$30,800	–	–
RESOURCES LESS REQUIREMENTS	\$25,798	\$27,902	\$30,151	\$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		
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE (\$)	BUDGET CHANGE (%)
BEGINNING FUND BALANCE	\$23,483	\$25,798	\$27,902	\$24,000	\$28,200	-\$4,200	-15%
REVENUE							
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$1,516	\$1,384	\$1,337	\$1,500	\$2,400	-\$900	-37%
OTHER REVENUE SOURCES	\$799	\$1,174	\$921	\$200	\$200	\$0	0%
REVENUE TOTAL	\$2,315	\$2,558	\$2,258	\$1,700	\$2,600	-\$900	-35%
TOTAL RESOURCES	\$25,798	\$28,356	\$30,161	\$25,700	\$30,800	–	–
EXPENSES							
MATERIALS & SERVICES	–	\$454	\$10	\$25,700	\$30,800	-\$5,100	-17%
EXPENSES TOTAL	–	\$454	\$10	\$25,700	\$30,800	-\$5,100	-17%
TOTAL REQUIREMENTS	\$0	\$454	\$10	\$25,700	\$30,800	–	–
RESOURCES LESS REQUIREMENTS	\$25,798	\$27,902	\$30,151	\$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
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		
	FY2023	FY2024	FY2025	FY2025	FY2026	CHANGE \$	CHANGE %
Revenues							
FEDERAL, STATE, & LOCAL	\$2,070	\$6,112	\$5,071	\$4,000	\$5,000	-\$1,000	-20.0%
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	–	\$115	\$100	\$200	\$200	\$0	0.0%
OTHER REVENUE SOURCES	\$2,197	–	–	\$0	\$0	\$0	–
REVENUES TOTAL	\$4,267	\$6,227	\$5,171	\$4,200	\$5,200	-\$1,000	-19.2%
Expenses							
MATERIALS & SERVICES	\$7,138	\$9,333	\$11,101	\$17,397	\$21,032	-\$3,635	-17.3%
PERSONNEL SERVICES	\$137,628	\$145,458	\$153,921	\$180,203	\$190,589	-\$10,386	-5.5%
EXPENSES TOTAL	\$144,766	\$154,791	\$165,021	\$197,600	\$211,621	-\$14,021	-6.6%
Revenues Less Expenses	-\$140,499	-\$148,564	-\$159,851	-\$193,400	-\$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 Proposed Budget

Fund:

211-County School Fund

212-lone 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		
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE (\$)	BUDGET CHANGE (%)
BEGINNING FUND BALANCE	\$57	–	–	\$0	\$0	\$0	–
REVENUE							
TAXES	\$214,401	\$228,481	\$245,060	\$228,500	\$228,500	\$0	0%
FEDERAL, STATE, & LOCAL	\$39,784	\$36,501	\$7,377	\$41,700	\$41,700	\$0	0%
OTHER REVENUE SOURCES	\$448	\$310	\$331	\$300	\$300	\$0	0%
REVENUE TOTAL	\$254,634	\$265,292	\$252,767	\$270,500	\$270,500	\$0	0%
TOTAL RESOURCES	\$254,691	\$265,292	\$252,767	\$270,500	\$270,500	–	–
EXPENSES							
SPECIAL PAYMENTS	\$254,691	\$265,292	\$252,767	\$270,500	\$270,500	\$0	0%
EXPENSES TOTAL	\$254,691	\$265,292	\$252,767	\$270,500	\$270,500	\$0	0%
TOTAL REQUIREMENTS	\$254,691	\$265,292	\$252,767	\$270,500	\$270,500	–	–

Budget Summary: lone School District Fund

212-lone School District Fund

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

	ACTUALS & YEAR-TO- DATE			CURRENT BUDGET	PROPOSED BUDGET		
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE (\$)	BUDGET CHANGE (%)
TOTAL RESOURCES	\$17,019	\$15,440	\$15,253	\$18,880	\$18,880	–	–
EXPENSES							
SPECIAL PAYMENTS	\$17,019	\$15,440	\$15,253	\$18,880	\$18,880	\$0	0%
EXPENSES TOTAL	\$17,019	\$15,440	\$15,253	\$18,880	\$18,880	\$0	0%
TOTAL REQUIREMENTS	\$17,019	\$15,440	\$15,253	\$18,880	\$18,880	–	–

Morrow County

Department Summaries

FY2026 Proposed Budget

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

Proposed Budget Summary

118: County Surveyor

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	CHANGE \$	CHANGE %
	FY2023	FY2024	FY2025	FY2025	FY2026		
Revenues							
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$7,140	\$4,840	\$3,615	\$7,025	\$7,025	\$0	0.0%
REVENUES TOTAL	\$7,140	\$4,840	\$3,615	\$7,025	\$7,025	\$0	0.0%
Expenses							
MATERIALS & SERVICES	\$32,314	\$30,895	\$25,347	\$39,949	\$35,869	\$4,080	11.4%
PERSONNEL SERVICES	–	\$56	–	\$0	\$0	\$0	–
EXPENSES TOTAL	\$32,314	\$30,950	\$25,347	\$39,949	\$35,869	\$4,080	11.4%
Revenues Less Expenses	-\$25,174	-\$26,110	-\$21,732	-\$32,924	-\$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

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	CHANGE \$	CHANGE %
	FY2023	FY2024	FY2025	FY2025	FY2026		
Revenues							
FEDERAL, STATE, & LOCAL	–	\$5,000	\$3,500	\$4,000	\$5,000	-\$1,000	-20.0%
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$67,378	\$135,825	\$67,858	\$61,695	\$45,845	\$15,850	34.6%
OTHER REVENUE SOURCES	\$37,290	\$155,453	\$7,438	\$4,200	\$200	\$4,000	2,000.0%
INTERFUND TRANSFERS	\$50,000	–	\$31,206	\$68,300	\$80,000	-\$11,700	-14.6%
REVENUES TOTAL	\$154,668	\$296,278	\$110,001	\$138,195	\$131,045	\$7,150	5.5%
Expenses							
MATERIALS & SERVICES	\$123,895	\$73,968	\$68,663	\$82,051	\$114,027	-\$31,976	-28.0%
PERSONNEL SERVICES	\$516,324	\$415,658	\$584,474	\$679,848	\$792,478	-\$112,630	-14.2%
CAPITAL OUTLAY	–	–	–	\$0	\$30,000	-\$30,000	-100.0%
EXPENSES TOTAL	\$640,218	\$489,626	\$653,137	\$761,899	\$936,505	-\$174,606	-18.6%
Revenues Less Expenses	-\$485,550	-\$193,348	-\$543,136	-\$623,704	-\$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	
	FY2023	FY2024	FY2025	FY2025		FY2026	BUDGET CHANGE (\$) BUDGET CHANGE (%)
BEGINNING FUND BALANCE	\$1,368,188	\$2,354,204	\$4,139,544	\$3,300,000		\$5,000,000	-\$1,700,000 -34%
REVENUE							
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$971,136	\$1,692,230	\$420,225	\$500,000		\$500,000	\$0 0%
OTHER REVENUE SOURCES	\$65,041	\$116,446	\$139,352	\$65,000		\$65,000	\$0 0%
REVENUE TOTAL	\$1,036,176	\$1,808,677	\$559,578	\$565,000		\$565,000	\$0 0%
TOTAL RESOURCES	\$2,404,364	\$4,162,881	\$4,699,122	\$3,865,000		\$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	-\$11,700 -15%
EXPENSES TOTAL	\$50,160	\$23,337	\$33,265	\$68,300		\$80,000	-\$11,700 -15%
OTHER REQUIREMENTS							
RESERVE FOR FUTURE EXPENDITURES	-	-	-	\$3,796,700		\$5,485,000	-\$1,688,300 -31%
OTHER REQUIREMENTS TOTAL	-	-	-	\$3,796,700		\$5,485,000	-\$1,688,300 -31%
TOTAL REQUIREMENTS	\$50,160	\$23,337	\$33,265	\$3,865,000		\$5,565,000	- -
RESOURCES LESS REQUIREMENTS	\$2,354,204	\$4,139,544	\$4,665,857	\$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		
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE (\$)	BUDGET CHANGE (%)
BEGINNING FUND BALANCE	\$258	\$10,258	\$44,907	\$0	\$170,000	-\$170,000	-100%
REVENUE							
FEDERAL, STATE, & LOCAL	–	\$129,964	\$431,290	\$1,124,000	\$970,000	\$154,000	16%
OTHER REVENUE SOURCES	–	\$1,460	\$450	\$0	\$0	\$0	–
INTERFUND TRANSFERS	\$16,000	\$70,000	\$66,000	\$66,000	\$0	\$66,000	–
REVENUE TOTAL	\$16,000	\$201,425	\$497,740	\$1,190,000	\$970,000	\$220,000	23%
TOTAL RESOURCES	\$16,258	\$211,682	\$542,647	\$1,190,000	\$1,140,000	–	–
EXPENSES							
MATERIALS & SERVICES	\$6,000	\$166,775	\$496,645	\$1,055,979	\$1,016,000	\$39,979	4%
SPECIAL PAYMENTS	–	–	–	\$124,000	\$124,000	\$0	0%
INTERFUND TRANSFERS	–	–	\$10,021	\$10,021	\$0	\$10,021	–
EXPENSES TOTAL	\$6,000	\$166,775	\$506,666	\$1,190,000	\$1,140,000	\$50,000	4%
TOTAL REQUIREMENTS	\$6,000	\$166,775	\$506,666	\$1,190,000	\$1,140,000	–	–
RESOURCES LESS REQUIREMENTS	\$10,258	\$44,907	\$35,981	\$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		
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE (\$)	BUDGET CHANGE (%)
BEGINNING FUND BALANCE	\$23,663	\$82,988	\$734,637	\$735,000	\$1,325,000	-\$590,000	-45%
REVENUE							
FEDERAL, STATE, & LOCAL	\$41,500	\$3,000	\$2,612	\$0	\$23,500	-\$23,500	-100%
OTHER REVENUE SOURCES	\$1,105	\$6,808	\$36,416	\$2,500	\$2,500	\$0	0%
INTERFUND TRANSFERS	\$28,000	\$674,691	\$600,000	\$600,000	\$621,500	-\$21,500	-3%
REVENUE TOTAL	\$70,605	\$684,499	\$639,028	\$602,500	\$647,500	-\$45,000	-7%
TOTAL RESOURCES	\$94,268	\$767,487	\$1,373,665	\$1,337,500	\$1,972,500	–	–
EXPENSES							
MATERIALS & SERVICES	\$11,280	\$32,850	\$42,254	\$25,000	\$60,000	-\$35,000	-58%
EXPENSES TOTAL	\$11,280	\$32,850	\$42,254	\$25,000	\$60,000	-\$35,000	-58%
OTHER REQUIREMENTS							
RESERVE FOR FUTURE EXPENDITURES	–	–	–	\$1,312,500	\$1,912,500	-\$600,000	-31%
OTHER REQUIREMENTS TOTAL	–	–	–	\$1,312,500	\$1,912,500	-\$600,000	-31%
TOTAL REQUIREMENTS	\$11,280	\$32,850	\$42,254	\$1,337,500	\$1,972,500	–	–
RESOURCES LESS REQUIREMENTS	\$82,988	\$734,637	\$1,331,412	\$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		CHANGE %
	FY2023	FY2024	FY2025	FY2025	FY2026	CHANGE \$	
Expenses							
MATERIALS & SERVICES	–	–	–	\$0	\$384,649	-\$384,649	-100.0%
PERSONNEL SERVICES	–	\$74,056	\$1,555	\$0	\$0	\$0	–
SPECIAL PAYMENTS	–	\$323,327	\$110,779	\$910,780	\$1,125,000	-\$214,220	-19.0%
EXPENSES TOTAL	–	\$397,383	\$112,334	\$910,780	\$1,509,649	-\$598,869	-39.7%
Revenues Less Expenses	\$0	-\$397,383	-\$112,334	-\$910,780	-\$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 primarily 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 Lottery 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
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		
	FY2023	FY2024	FY2025	FY2025		FY2026	BUDGET CHANGE (\$)	BUDGET CHANGE (%)
BEGINNING FUND BALANCE	\$40,632	\$72,262	\$64,163	\$14,000		\$22,000	-\$8,000	-36%
REVENUE								
FEDERAL, STATE, & LOCAL	\$152,078	\$128,057	\$96,700	\$128,000		\$128,000	\$0	0%
OTHER REVENUE SOURCES	\$1,052	\$2,190	\$3,166	\$0		\$0	\$0	–
INTERFUND TRANSFERS	–	–	\$240,300	\$240,300		\$0	\$240,300	–
REVENUE TOTAL	\$153,130	\$130,247	\$340,166	\$368,300		\$128,000	\$240,300	188%
TOTAL RESOURCES	\$193,762	\$202,509	\$404,329	\$382,300		\$150,000	–	–
EXPENSES								
MATERIALS & SERVICES	\$15,000	\$48,346	\$31,721	\$47,300		\$57,000	-\$9,700	-17%
SPECIAL PAYMENTS	\$25,000	\$90,000	\$282,500	\$335,000		\$93,000	\$242,000	260%
INTERFUND TRANSFERS	\$81,500	–	–	\$0		\$0	\$0	–
EXPENSES TOTAL	\$121,500	\$138,346	\$314,221	\$382,300		\$150,000	\$232,300	155%
TOTAL REQUIREMENTS	\$121,500	\$138,346	\$314,221	\$382,300		\$150,000	–	–
RESOURCES LESS REQUIREMENTS	\$72,262	\$64,163	\$90,108	\$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 Development Group Grant	Recurring	\$ 35,000
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
Total		\$ 150,000

Program/Recipient	One time or Recurring	Amount
Morrow County Tourism: Ione 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 requested above contract)	Recurring	\$ 46,000
Morrow County Museum Contract: F.A.R.M. Foundation	Recurring	\$ 11,000
Total		\$ 150,000

Morrow County

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.

Proposed Budget Summary

240 - Morrow County Equity Fund

	ACTUALS & YEAR-TO-DATE				CURRENT BUDGET	PROPOSED BUDGET		
	FY2023	FY2024	FY2025	FY2025		FY2026	BUDGET CHANGE (\$)	BUDGET CHANGE (%)
BEGINNING FUND BALANCE	\$620,835	\$628,639	\$639,485	\$630,000		\$640,000	-\$10,000	-2%
REVENUE								
OTHER REVENUE SOURCES	\$15,134	\$19,449	\$13,087	\$13,000		\$13,000	\$0	0%
REVENUE TOTAL	\$15,134	\$19,449	\$13,087	\$13,000		\$13,000	\$0	0%
TOTAL RESOURCES	\$635,969	\$648,088	\$652,571	\$643,000		\$653,000	–	–
EXPENSES								
MATERIALS & SERVICES	\$7,330	\$8,603	\$141	\$13,000		\$13,000	\$0	0%
EXPENSES TOTAL	\$7,330	\$8,603	\$141	\$13,000		\$13,000	\$0	0%
OTHER REQUIREMENTS								
UNAPPROPRIATED ENDING FUND BALANCE	–	–	–	\$630,000		\$640,000	-\$10,000	-2%
OTHER REQUIREMENTS TOTAL	–	–	–	\$630,000		\$640,000	-\$10,000	-2%
TOTAL REQUIREMENTS	\$7,330	\$8,603	\$141	\$643,000		\$653,000	–	–
RESOURCES LESS REQUIREMENTS	\$628,639	\$639,485	\$652,430	\$0		\$0	–	–

Morrow County

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.

Proposed Budget Summary

133: Community Services Administration

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET		
	FY2023	FY2024	FY2025	FY2025	FY2026	CHANGE \$	CHANGE %
Expenses							
MATERIALS & SERVICES	–	–	–	–	\$23,414	-\$23,414	-100.0%
PERSONNEL SERVICES	–	–	–	–	\$201,821	-\$201,821	-100.0%
EXPENSES TOTAL	–	–	–	–	\$225,235	-\$225,235	-100.0%
Revenues Less Expenses	\$0	\$0	\$0	\$0	-\$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
Administrative Assistant (CS)	0.45
ALLOCATED FTE COUNT	1.45

Morrow County

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.

Proposed Budget Summary

119: County Museum

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET		
	FY2023	FY2024	FY2025	FY2025	FY2026	CHANGE \$	CHANGE %
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	-\$118	-0.7%
EXPENSES TOTAL	\$11,000	\$11,185	\$25,170	\$17,165	\$17,283	-\$118	-0.7%
Revenues Less Expenses	\$0	-\$11,185	-\$25,170	-\$17,165	-\$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.

Morrow County

Department Summaries

FY2026 Budget

Fund:	Department:
214-Fair Fund	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		
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE (\$)	BUDGET CHANGE (%)
BEGINNING FUND BALANCE	\$309,844	\$226,503	\$201,607	\$20,000	\$312,000	-\$292,000	-94%
REVENUE							
FEDERAL, STATE, & LOCAL	\$53,167	\$58,667	\$106,577	\$53,167	\$53,167	\$0	0%
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$35,000	\$75,754	\$78,460	\$49,900	\$44,800	\$5,100	11%
OTHER REVENUE SOURCES	\$10,123	\$14,317	\$9,381	\$2,750	\$2,750	\$0	0%
INTERFUND TRANSFERS	—	\$73,000	\$152,217	\$152,217	\$0	\$152,217	—
REVENUE TOTAL	\$98,290	\$221,738	\$346,634	\$258,034	\$100,717	\$157,317	156%
TOTAL RESOURCES	\$408,133	\$448,241	\$548,242	\$278,034	\$412,717	—	—
EXPENSES							
MATERIALS & SERVICES	\$151,581	\$184,968	\$167,648	\$189,632	\$192,580	-\$2,948	-2%
PERSONNEL SERVICES	\$23,049	\$35,450	\$29,014	\$30,150	\$31,642	-\$1,492	-5%
CAPITAL OUTLAY	—	\$26,125	\$1,392	\$0	\$40,000	-\$40,000	-100%
SPECIAL PAYMENTS	—	\$90	\$408	\$0	\$0	\$0	—
INTERFUND TRANSFERS	\$7,000	—	—	\$0	\$0	\$0	—
EXPENSES TOTAL	\$181,630	\$246,633	\$198,461	\$219,782	\$264,222	-\$44,440	-17%
OTHER REQUIREMENTS							
OPERATING CONTINGENCY	—	—	—	\$18,252	\$30,000	-\$11,748	-39%
RESERVE FOR FUTURE EXPENDITURES	—	—	—	—	\$52,750	-\$52,750	-100%
UNAPPROPRIATED ENDING FUND BALANCE	—	—	—	\$40,000	\$65,745	-\$25,745	-39%

	ACTUALS & YEAR-TO-DATE			CURRENT BUDGET	PROPOSED BUDGET		
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE (\$)	BUDGET CHANGE (%)
OTHER REQUIREMENTS TOTAL	–	–	–	\$58,252	\$148,495	-\$90,243	-61%
TOTAL REQUIREMENTS	\$181,630	\$246,633	\$198,461	\$278,034	\$412,717	–	–
RESOURCES LESS REQUIREMENTS	\$226,503	\$201,607	\$349,781	\$0	\$0	–	–

Budget Summary: Fair Capital Reserve Fund

236 - Fair Capital Reserve

	ACTUALS & YEAR-TO-DATE			CURRENT BUDGET	PROPOSED BUDGET		
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE (\$)	BUDGET CHANGE (%)
BEGINNING FUND BALANCE	\$26,357	\$1,061,793	\$1,153,042	\$1,125,000	\$1,163,350	-\$38,350	-3%
REVENUE							
FEDERAL, STATE, & LOCAL	\$1,000,000	\$55,555	–	\$221,445	\$0	\$221,445	–
OTHER REVENUE SOURCES	\$30,436	\$50,094	\$37,712	\$20,000	\$30,000	-\$10,000	-33%
INTERFUND TRANSFERS	\$5,000	–	\$31,611	\$32,350	\$377,350	-\$345,000	-91%
REVENUE TOTAL	\$1,035,436	\$105,649	\$69,323	\$273,795	\$407,350	-\$133,555	-33%
TOTAL RESOURCES	\$1,061,793	\$1,167,442	\$1,222,365	\$1,398,795	\$1,570,700	–	–
EXPENSES							
MATERIALS & SERVICES	–	–	\$409	–	–	\$0	–
CAPITAL OUTLAY	–	\$14,400	–	\$1,366,445	\$1,500,000	-\$133,555	-9%
EXPENSES TOTAL	–	\$14,400	\$409	\$1,366,445	\$1,500,000	-\$133,555	-9%
OTHER REQUIREMENTS							
RESERVE FOR FUTURE EXPENDITURES	–	–	–	\$32,350	\$70,700	-\$38,350	-54%
OTHER REQUIREMENTS TOTAL	–	–	–	\$32,350	\$70,700	-\$38,350	-54%
TOTAL REQUIREMENTS	\$0	\$14,400	\$409	\$1,398,795	\$1,570,700	–	–
RESOURCES LESS REQUIREMENTS	\$1,061,793	\$1,153,042	\$1,221,956	\$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:

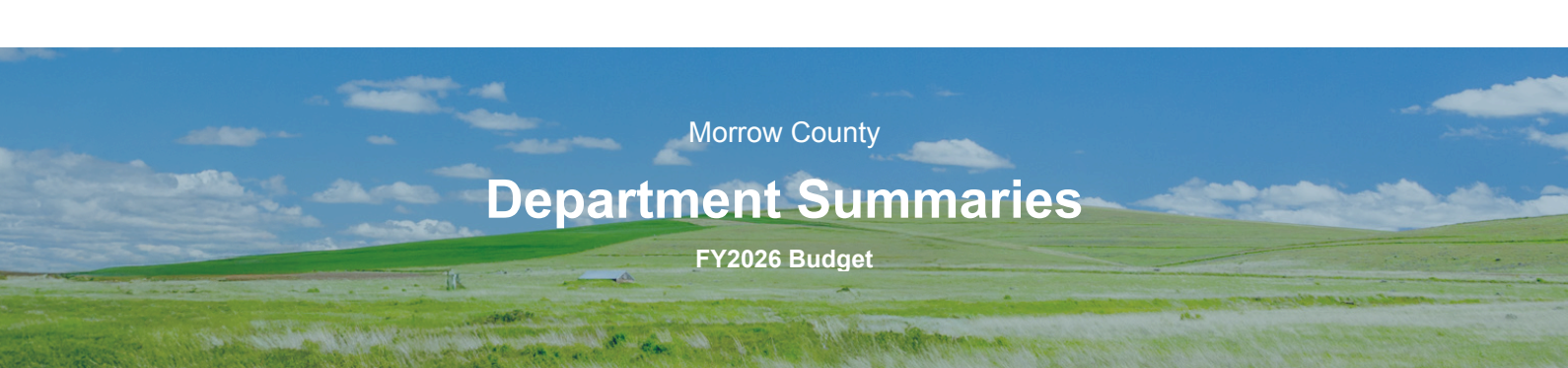
While multiple capital projects were proposed for FY2026, management has prioritized the facilities remodel project as the most critical near-term initiative. Other proposed capital improvements have been deferred to subsequent fiscal years to ensure optimal resource allocation for the remodel project.

Personnel

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

FUND: 214-COUNTY FAIR

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



Morrow County

Department Summaries

FY2026 Budget

Fund:	Department:
216-Public Transportation	320-Public Transportation
225-Public Transit Vehicle Reserve	

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		
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE (\$)	BUDGET CHANGE (%)
BEGINNING FUND BALANCE	\$667,020	\$367,659	\$428,789	\$400,000	\$540,000	-\$140,000	-26%
REVENUE							
FEDERAL, STATE, & LOCAL	\$423,564	\$678,505	\$561,689	\$1,444,000	\$1,089,449	\$354,551	33%

ACTUALS & YEAR-TO-DATE				CURRENT BUDGET	PROPOSED BUDGET		
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE (\$)	BUDGET CHANGE (%)
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$33,560	\$9,308	\$340	\$13,200	\$0	\$13,200	—
OTHER REVENUE SOURCES	\$20,456	\$23,975	\$14,188	\$3,650	\$5,150	-\$1,500	-29%
INTERFUND TRANSFERS	—	\$95,726	—	\$0	\$107,000	-\$107,000	-100%
REVENUE TOTAL	\$477,580	\$807,515	\$576,218	\$1,460,850	\$1,201,599	\$259,251	22%
TOTAL RESOURCES	\$1,144,600	\$1,175,174	\$1,005,007	\$1,860,850	\$1,741,599	—	—
EXPENSES							
MATERIALS & SERVICES	\$162,378	\$185,796	\$161,622	\$277,501	\$187,172	\$90,329	48%
PERSONNEL SERVICES	\$209,267	\$560,194	\$584,717	\$1,059,623	\$777,447	\$282,176	36%
CAPITAL OUTLAY	\$1,294	\$395	\$12,288	\$25,000	\$140,147	-\$115,147	-82%
INTERFUND TRANSFERS	\$404,002	—	—	\$0	\$0	\$0	—
EXPENSES TOTAL	\$776,941	\$746,384	\$758,627	\$1,362,124	\$1,104,766	\$257,358	23%
OTHER REQUIREMENTS							
OPERATING CONTINGENCY	—	—	—	\$77,942	\$636,833	-\$558,891	-88%
RESERVE FOR FUTURE EXPENDITURES	—	—	—	\$420,784	\$0	\$420,784	—
OTHER REQUIREMENTS TOTAL	—	—	—	\$498,726	\$636,833	-\$138,107	-22%
TOTAL REQUIREMENTS	\$776,941	\$746,384	\$758,627	\$1,860,850	\$1,741,599	—	—
RESOURCES LESS REQUIREMENTS	\$367,659	\$428,789	\$246,380	\$0	\$0	—	—

Budget Summary

225 -MCPT Vehicle Reserve

ACTUALS & YEAR-TO-DATE				CURRENT BUDGET	PROPOSED BUDGET		
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE (\$)	BUDGET CHANGE (%)
BEGINNING FUND BALANCE	\$117,705	\$96,473	\$102,345	\$100,000	\$107,000	-\$7,000	-7%
REVENUE							
FEDERAL, STATE, & LOCAL	\$225,396	\$0	—	\$0	\$0	\$0	—
OTHER REVENUE SOURCES	\$5,181	\$5,872	\$3,284	\$2,000	\$0	\$2,000	—
INTERFUND TRANSFERS	\$333,494	—	—	\$0	\$0	\$0	—
REVENUE TOTAL	\$564,071	\$5,872	\$3,284	\$2,000	\$0	\$2,000	—
TOTAL RESOURCES	\$681,776	\$102,345	\$105,629	\$102,000	\$107,000	—	—
EXPENSES							
MATERIALS & SERVICES	—	—	\$35	—	—	\$0	—
CAPITAL OUTLAY	\$585,303	—	—	\$0	\$0	\$0	—
INTERFUND TRANSFERS	—	—	—	—	\$107,000	-\$107,000	-100%
EXPENSES TOTAL	\$585,303	—	\$35	\$0	\$107,000	-\$107,000	-100%
OTHER REQUIREMENTS							
RESERVE FOR FUTURE EXPENDITURES	—	—	—	\$102,000	\$0	\$102,000	—
OTHER REQUIREMENTS TOTAL	—	—	—	\$102,000	\$0	\$102,000	—
TOTAL REQUIREMENTS	\$585,303	\$0	\$35	\$102,000	\$107,000	—	—
RESOURCES LESS REQUIREMENTS	\$96,473	\$102,345	\$105,594	\$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:	Department:
238-Parks Fund	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		
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE (\$)	BUDGET CHANGE (%)
BEGINNING FUND BALANCE	\$555,447	\$659,951	\$703,336	\$467,184	\$370,000	\$97,184	26%
REVENUE							
FEDERAL, STATE, & LOCAL							
200 - CUTSFORTH PARK	\$53,871	\$52,992	\$30,062	\$50,000	\$50,000	\$0	0%
238 - ANSON WRIGHT PARK	\$53,871	\$52,992	\$30,062	\$52,000	\$52,000	\$0	0%
300 - ATV PARK	\$473,103	\$530,994	\$141,611	\$541,733	\$631,250	-\$89,517	-14%
FEDERAL, STATE, & LOCAL TOTAL	\$580,845	\$636,978	\$201,736	\$643,733	\$733,250	-\$89,517	-12%
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS							
200 - CUTSFORTH PARK	\$67,478	\$67,560	\$61,089	\$63,850	\$96,350	-\$32,500	-34%
238 - ANSON WRIGHT PARK	\$25,058	\$28,048	\$11,216	\$22,950	\$34,450	-\$11,500	-33%
300 - ATV PARK	\$193,879	\$184,729	\$184,084	\$145,780	\$223,780	-\$78,000	-35%
400 - FAIRGROUNDS PARK	\$98	\$6,561	\$0	\$6,000	\$0	\$6,000	-
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS TOTAL	\$286,513	\$286,898	\$256,389	\$238,580	\$354,580	-\$116,000	-33%
OTHER REVENUE SOURCES							
100 - NON-DEPARTMENTAL	\$17,361	\$22,266	\$17,490	\$0	\$0	\$0	-
199 - NON-DEPARTMENTAL	-	-	-	\$6,500	\$6,500	\$0	0%
200 - CUTSFORTH PARK	\$4,554	\$6,253	\$3,590	\$4,500	\$4,500	\$0	0%
238 - ANSON WRIGHT PARK	\$364	\$461	\$356	\$600	\$600	\$0	0%
300 - ATV PARK	\$4,282	\$13,098	\$2,840	\$3,000	\$3,000	\$0	0%
OTHER REVENUE SOURCES TOTAL	\$26,560	\$42,078	\$24,275	\$14,600	\$14,600	\$0	0%
INTERFUND TRANSFERS	-	-	\$71,031	\$71,031	\$51,399	\$19,632	38%
REVENUE TOTAL	\$893,918	\$965,954	\$553,430	\$967,944	\$1,153,829	-\$185,885	-16%
TOTAL RESOURCES	\$1,449,365	\$1,625,905	\$1,256,767	\$1,435,128	\$1,523,829	-	-
EXPENSES-DEPARTMENTAL							
200 - CUTSFORTH PARK							
MATERIALS & SERVICES	\$52,088	\$45,838	\$37,336	\$59,932	\$71,928	-\$11,996	-17%
PERSONNEL SERVICES	\$42,305	\$67,547	\$57,162	\$84,101	\$43,712	\$40,389	92%
CAPITAL OUTLAY	\$10,644	-	\$7,560	\$15,000	\$15,000	\$0	0%
SPECIAL PAYMENTS	\$806	\$1,067	\$793	\$1,300	\$1,300	\$0	0%
200 - CUTSFORTH PARK TOTAL	\$105,842	\$114,452	\$102,852	\$160,333	\$131,940	\$28,393	22%
238 - ANSON WRIGHT PARK							
MATERIALS & SERVICES	\$28,860	\$24,380	\$20,698	\$26,956	\$36,603	-\$9,647	-26%
PERSONNEL SERVICES	\$41,835	\$67,538	\$57,162	\$84,101	\$43,712	\$40,389	92%
SPECIAL PAYMENTS	\$314	\$469	\$145	\$500	\$500	\$0	0%
238 - ANSON WRIGHT PARK TOTAL	\$71,010	\$92,387	\$78,005	\$111,557	\$80,815	\$30,742	38%
300 - ATV PARK							
MATERIALS & SERVICES	\$262,117	\$253,946	\$221,681	\$290,535	\$348,608	-\$58,073	-17%
PERSONNEL SERVICES	\$248,437	\$351,044	\$287,708	\$500,136	\$440,415	\$59,721	14%
CAPITAL OUTLAY	\$94,355	\$102,240	\$172,841	\$74,650	\$131,000	-\$56,350	-43%
SPECIAL PAYMENTS	\$6,392	\$6,262	\$2,529	\$6,000	\$6,000	\$0	0%
300 - ATV PARK TOTAL	\$611,301	\$713,492	\$684,758	\$871,321	\$926,023	-\$54,702	-6%
400 - FAIRGROUNDS PARK	\$1,262	\$2,237	\$0	\$2,590	\$0	\$2,590	-
EXPENSES-DEPARTMENTAL TOTAL	\$789,414	\$922,569	\$865,615	\$1,145,801	\$1,138,778	\$7,023	1%
EXPENSES-NON DEPARTMENTAL							
MATERIALS & SERVICES	-	-	\$187	-	-	\$0	-
EXPENSES-NON DEPARTMENTAL TOTAL	-	-	\$187	-	-	\$0	-
TOTAL EXPENSES	\$789,414	\$922,569	\$865,802	\$1,145,801	\$1,138,778	-	-
OTHER REQUIREMENTS							
OPERATING CONTINGENCY	-	-	-	\$96,327	\$121,000	-\$24,673	-20%

ACTUALS & YEAR-TO-DATE				CURRENT BUDGET	PROPOSED BUDGET		
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE (\$)	BUDGET CHANGE (%)
UNAPPROPRIATED ENDING FUND BALANCE	–	–	–	\$193,000	\$264,051	-\$71,051	-27%
OTHER REQUIREMENTS TOTAL	–	–	–	\$289,327	\$385,051	-\$95,724	-25%
TOTAL REQUIREMENTS	\$789,414	\$922,569	\$865,802	\$1,435,128	\$1,523,829	–	–
RESOURCES LESS REQUIREMENTS	\$659,951	\$703,336	\$390,965	\$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
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

Morrow County

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		
	FY2023	FY2024	FY2025	FY2025	FY2026	CHANGE \$	CHANGE %
Revenues							
FEDERAL, STATE, & LOCAL	\$85,736	\$84,944	\$42,472	\$88,943	\$88,943	\$0	0.0%
OTHER REVENUE SOURCES	\$39	\$0	–	\$0	\$0	\$0	–
REVENUES TOTAL	\$85,775	\$84,944	\$42,472	\$88,943	\$88,943	\$0	0.0%
Expenses							
MATERIALS & SERVICES	\$12,566	\$12,919	\$10,760	\$28,505	\$29,420	-\$915	-3.1%
PERSONNEL SERVICES	\$99,953	\$137,176	\$98,187	\$160,666	\$125,794	\$34,872	27.7%
EXPENSES TOTAL	\$112,519	\$150,094	\$108,947	\$189,171	\$155,214	\$33,957	21.9%
Revenues Less Expenses	-\$26,744	-\$65,150	-\$66,475	-\$100,228	-\$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.

Morrow County

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		
	FY2023	FY2024	FY2025	FY2025	FY2026	CHANGE \$	CHANGE %
Revenues							
OTHER REVENUE SOURCES	–	–	\$20	\$0	\$0	\$0	–
REVENUES TOTAL	–	–	\$20	\$0	\$0	\$0	–
Expenses							
MATERIALS & SERVICES	\$6,946	\$17,028	\$25,359	\$28,181	\$28,531	-\$350	-1.2%
PERSONNEL SERVICES	\$56,044	\$121,874	\$272,238	\$197,829	\$240,097	-\$42,268	-17.6%
CAPITAL OUTLAY	–	\$13,746	\$147,688	\$162,000	\$10,000	\$152,000	1,520.0%
EXPENSES TOTAL	\$62,990	\$152,649	\$445,285	\$388,010	\$278,628	\$109,382	39.3%
Revenues Less Expenses	-\$62,990	-\$152,649	-\$445,265	-\$388,010	-\$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

Morrow County

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	CHANGE \$	CHANGE %
	FY2023	FY2024	FY2025	FY2025	FY2026		
Revenues							
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$26,060	\$28,665	\$26,529	\$32,000	\$32,000	\$0	0.0%
OTHER REVENUE SOURCES	\$15,851	\$20,850	\$17,955	\$19,750	\$22,372	-\$2,622	-11.7%
INTERFUND TRANSFERS	–	\$59,000	\$101,438	\$216,435	\$200,744	\$15,691	7.8%
REVENUES TOTAL	\$41,901	\$108,515	\$145,922	\$268,185	\$255,116	\$13,069	5.1%
Expenses							
MATERIALS & SERVICES	\$42,664	\$140,488	\$133,117	\$140,477	\$234,055	-\$93,578	-40.0%
PERSONNEL SERVICES	\$16,066	\$18,337	\$15,450	\$19,614	\$21,061	-\$1,447	-6.9%
CAPITAL OUTLAY	–	–	\$14,925	\$107,925	\$0	\$107,925	–
EXPENSES TOTAL	\$58,720	\$158,825	\$163,492	\$268,016	\$255,116	\$12,900	5.1%
Revenues Less Expenses	-\$16,819	-\$50,310	-\$17,570	\$169	\$0	–	–

123: South Transfer Station

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	CHANGE \$	CHANGE %
	FY2023	FY2024	FY2025	FY2025	FY2026		
Revenues							
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$33,138	\$23,435	\$21,967	\$34,000	\$34,000	\$0	0.0%
OTHER REVENUE SOURCES	\$14,759	\$4,309	\$850	\$16,500	\$16,500	\$0	0.0%
INTERFUND TRANSFERS	–	\$28,400	\$41,379	\$161,512	\$70,663	\$90,849	128.6%
REVENUES TOTAL	\$47,897	\$56,144	\$64,196	\$212,012	\$121,163	\$90,849	75.0%
Expenses							

ACTUALS & YTD				CURRENT BUDGET	PROPOSED BUDGET		
	FY2023	FY2024	FY2025	FY2025	FY2026	CHANGE \$	CHANGE %
MATERIALS & SERVICES	\$62,517	\$87,204	\$55,128	\$71,361	\$79,978	-\$8,617	-10.8%
PERSONNEL SERVICES	\$16,704	\$19,032	\$18,092	\$19,731	\$21,185	-\$1,454	-6.9%
CAPITAL OUTLAY	\$96,295	\$108	\$99,755	\$120,750	\$20,000	\$100,750	503.8%
EXPENSES TOTAL	\$175,516	\$106,343	\$172,975	\$211,842	\$121,163	\$90,679	74.8%
Revenues Less Expenses	-\$127,619	-\$50,199	-\$108,779	\$170	\$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

Morrow County

Department Summaries

FY2026 Budget

Fund:	Department:
101-General Fund	128-Weed Department
224-Weed Equipment Capital Reserve	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	CHANGE \$	CHANGE %
	FY2023	FY2024	FY2025	FY2025	FY2026		
Revenues							
FEDERAL, STATE, & LOCAL	–	–	\$35,091	\$12,712	\$34,386	-\$21,674	-63.0%
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	–	\$36,812	\$17,471	\$74,440	\$40,054	\$34,386	85.9%
OTHER REVENUE SOURCES	\$33,223	\$3,994	\$1,924	\$0	\$0	\$0	–
REVENUES TOTAL	\$33,223	\$40,806	\$54,485	\$87,152	\$74,440	\$12,712	17.1%
Expenses							
MATERIALS & SERVICES	\$11,225	\$30,852	\$87,411	\$99,063	\$102,474	-\$3,411	-3.3%
PERSONNEL SERVICES	\$146,312	\$139,572	\$130,137	\$176,247	\$254,372	-\$78,125	-30.7%
CAPITAL OUTLAY	\$5,998	–	\$93,797	\$115,000	\$40,000	\$75,000	187.5%
INTERFUND TRANSFERS	\$5,000	–	–	\$0	\$0	\$0	–
EXPENSES TOTAL	\$168,535	\$170,424	\$311,345	\$390,310	\$396,846	-\$6,536	-1.7%
Revenues Less Expenses	-\$135,311	-\$129,618	-\$256,859	-\$303,158	-\$322,406	–	–

224 - Weed Equipment Capital Reserve

	ACTUALS & YEAR-TO-DATE			CURRENT BUDGET	PROPOSED BUDGET	BUDGET CHANGE (\$)	BUDGET CHANGE (%)
	FY2023	FY2024	FY2025	FY2025	FY2026		
BEGINNING FUND BALANCE	\$25,943	\$31,884	-\$12,231	\$0	\$2,000	-\$2,000	-100%
REVENUE							
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	–	–	\$13,795	\$52,300	\$16,500	\$35,800	217%
OTHER REVENUE SOURCES	\$941	\$1,916	-\$78	\$0	\$0	\$0	–
INTERFUND TRANSFERS	\$5,000	\$163,735	–	\$0	\$39,800	-\$39,800	-100%
REVENUE TOTAL	\$5,941	\$165,651	\$13,718	\$52,300	\$56,300	-\$4,000	-7%
TOTAL RESOURCES	\$31,884	\$197,535	\$1,487	\$52,300	\$58,300	–	–
EXPENSES							
MATERIALS & SERVICES	–	–	-\$2	–	–	\$0	–

ACTUALS & YEAR-TO-DATE				CURRENT BUDGET	PROPOSED BUDGET		
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE (\$)	BUDGET CHANGE (%)
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	-\$6,000	-10%
OTHER REQUIREMENTS TOTAL	–	–	–	\$52,300	\$58,300	-\$6,000	-10%
TOTAL REQUIREMENTS	\$0	\$209,766	-\$2	\$52,300	\$58,300	–	–
RESOURCES LESS REQUIREMENTS	\$31,884	-\$12,231	\$1,488	\$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.

Morrow County

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		
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE (\$)	BUDGET CHANGE (%)
BEGINNING FUND BALANCE	\$2,747,664	\$3,701,459	\$5,388,160	\$2,150,000	\$8,000,000	-\$5,850,000	-73%
REVENUE							
FEDERAL, STATE, & LOCAL	\$2,199,592	\$2,701,082	\$1,997,773	\$2,980,839	\$3,043,839	-\$63,000	-2%
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$188,737	\$1,231,750	\$76,330	\$27,200	\$36,000	-\$8,800	-24%
OTHER REVENUE SOURCES	\$649,949	\$249,150	\$391,352	\$192,901	\$107,900	\$85,001	79%
INTERFUND TRANSFERS	\$4,065,979	\$4,299,993	\$6,118,651	\$6,118,651	\$2,402,167	\$3,716,484	155%
REVENUE TOTAL	\$7,104,257	\$8,481,975	\$8,584,106	\$9,319,591	\$5,589,906	\$3,729,685	67%
TOTAL RESOURCES	\$9,851,920	\$12,183,435	\$13,972,267	\$11,469,591	\$13,589,906	—	—
EXPENSES							
MATERIALS & SERVICES	\$3,512,423	\$2,556,025	\$2,327,422	\$3,477,684	\$3,048,577	\$429,107	14%
PERSONNEL SERVICES	\$2,038,151	\$1,968,584	\$1,694,628	\$2,629,353	\$2,689,666	-\$60,313	-2%
CAPITAL OUTLAY	\$164,887	\$2,270,666	\$330	\$604,500	\$1,767,300	-\$1,162,800	-66%
INTERFUND TRANSFERS	\$435,000	—	—	\$0	\$0	\$0	—
EXPENSES TOTAL	\$6,150,461	\$6,795,275	\$4,022,380	\$6,711,537	\$7,505,543	-\$794,006	-11%
OTHER REQUIREMENTS							
OPERATING CONTINGENCY	—	—	—	\$557,030	\$782,937	-\$225,907	-29%
RESERVE FOR FUTURE EXPENDITURES	—	—	—	\$2,940,000	\$3,901,426	-\$961,426	-25%
UNAPPROPRIATED ENDING FUND BALANCE	—	—	—	\$1,261,024	\$1,400,000	-\$138,976	-10%
OTHER REQUIREMENTS TOTAL	—	—	—	\$4,758,054	\$6,084,363	-\$1,326,309	-22%
TOTAL REQUIREMENTS	\$6,150,461	\$6,795,275	\$4,022,380	\$11,469,591	\$13,589,906	—	—
RESOURCES LESS REQUIREMENTS	\$3,701,459	\$5,388,160	\$9,949,887	\$0	\$0	—	—

201 - ROAD EQUIPMENT RESERVE

ACTUALS & YEAR-TO-DATE				CURRENT BUDGET	PROPOSED BUDGET		
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE (\$)	BUDGET CHANGE (%)
BEGINNING FUND BALANCE	\$2,747,664	\$3,701,459	\$5,388,160	\$2,150,000	\$8,000,000	-\$5,850,000	-73%
REVENUE							
FEDERAL, STATE, & LOCAL	\$2,199,592	\$2,701,082	\$1,997,773	\$2,980,839	\$3,043,839	-\$63,000	-2%
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$188,737	\$1,231,750	\$76,330	\$27,200	\$36,000	-\$8,800	-24%
OTHER REVENUE SOURCES	\$649,949	\$249,150	\$391,352	\$192,901	\$107,900	\$85,001	79%
INTERFUND TRANSFERS	\$4,065,979	\$4,299,993	\$6,118,651	\$6,118,651	\$2,402,167	\$3,716,484	155%
REVENUE TOTAL	\$7,104,257	\$8,481,975	\$8,584,106	\$9,319,591	\$5,589,906	\$3,729,685	67%
TOTAL RESOURCES	\$9,851,920	\$12,183,435	\$13,972,267	\$11,469,591	\$13,589,906	–	–
EXPENSES							
MATERIALS & SERVICES	\$3,512,423	\$2,556,025	\$2,327,422	\$3,477,684	\$3,048,577	\$429,107	14%
PERSONNEL SERVICES	\$2,038,151	\$1,968,584	\$1,694,628	\$2,629,353	\$2,689,666	-\$60,313	-2%
CAPITAL OUTLAY	\$164,887	\$2,270,666	\$330	\$604,500	\$1,767,300	-\$1,162,800	-66%
INTERFUND TRANSFERS	\$435,000	–	–	\$0	\$0	\$0	–
EXPENSES TOTAL	\$6,150,461	\$6,795,275	\$4,022,380	\$6,711,537	\$7,505,543	-\$794,006	-11%
OTHER REQUIREMENTS							
OPERATING CONTINGENCY	–	–	–	\$557,030	\$782,937	-\$225,907	-29%
RESERVE FOR FUTURE EXPENDITURES	–	–	–	\$2,940,000	\$3,901,426	-\$961,426	-25%
UNAPPROPRIATED ENDING FUND BALANCE	–	–	–	\$1,261,024	\$1,400,000	-\$138,976	-10%
OTHER REQUIREMENTS TOTAL	–	–	–	\$4,758,054	\$6,084,363	-\$1,326,309	-22%
TOTAL REQUIREMENTS	\$6,150,461	\$6,795,275	\$4,022,380	\$11,469,591	\$13,589,906	–	–
RESOURCES LESS REQUIREMENTS	\$3,701,459	\$5,388,160	\$9,949,887	\$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

Description	Amount
Hydraulic Press	\$ 6,000
Equipment Trailer	\$ 30,000
Baker Lane Widening Project	\$ 375,000
Public Works 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, and 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.

Morrow County

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		
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE (\$)	BUDGET CHANGE (%)
BEGINNING FUND BALANCE	\$130,656	\$212,904	\$298,189	\$125,000	\$200,000	-\$75,000	-37%
REVENUE							
FEDERAL, STATE, & LOCAL	\$215,420	\$1,366,767	\$45,592	\$47,512	\$118,352	-\$70,840	-60%
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$68,846	\$65,873	\$74,364	\$70,654	\$72,000	-\$1,346	-2%
OTHER REVENUE SOURCES	\$6,285	\$16,910	\$11,226	\$34,896	\$6,700	\$28,196	421%
INTERFUND TRANSFERS	\$38,406	\$191,616	–	\$0	\$0	\$0	–
REVENUE TOTAL	\$328,956	\$1,641,166	\$131,182	\$153,062	\$197,052	-\$43,990	-22%
TOTAL RESOURCES	\$459,612	\$1,854,070	\$429,371	\$278,062	\$397,052	–	–
EXPENSES							
MATERIALS & SERVICES	\$72,559	\$66,325	\$59,491	\$154,899	\$152,534	\$2,365	2%
PERSONNEL SERVICES	–	\$45,591	\$40,355	\$58,894	\$16,966	\$41,928	247%
CAPITAL OUTLAY	\$174,149	\$1,443,965	\$45,591	\$4,500	\$118,950	-\$114,450	-96%
EXPENSES TOTAL	\$246,708	\$1,555,882	\$145,437	\$218,293	\$288,450	-\$70,157	-24%
OTHER REQUIREMENTS							
OPERATING CONTINGENCY	–	–	–	\$14,135	\$24,233	-\$10,098	-42%
RESERVE FOR FUTURE EXPENDITURES	–	–	–	–	\$41,869	-\$41,869	-100%
UNAPPROPRIATED ENDING FUND BALANCE	–	–	–	\$45,634	\$42,500	\$3,134	7%
OTHER REQUIREMENTS TOTAL	–	–	–	\$59,769	\$108,602	-\$48,833	-45%
TOTAL REQUIREMENTS	\$246,708	\$1,555,882	\$145,437	\$278,062	\$397,052	–	–
RESOURCES LESS REQUIREMENTS	\$212,904	\$298,189	\$283,933	\$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:	Department:
101-General Fund	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 Lone
- 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

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET		
	FY2023	FY2024	FY2025	FY2025	FY2026	CHANGE \$	CHANGE %
Revenues							
FEDERAL, STATE, & LOCAL	\$667,759	\$2,428,706	\$2,135,548	\$3,461,147	\$3,226,111	\$235,036	7.3%
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$112,884	\$134,647	\$74,224	\$55,000	\$65,000	-\$10,000	-15.4%
OTHER REVENUE SOURCES	\$35,044	\$16,857	\$27,142	\$12,000	\$10,000	\$2,000	20.0%
REVENUES TOTAL	\$815,687	\$2,580,210	\$2,236,914	\$3,528,147	\$3,301,111	\$227,036	6.9%
Expenses							
MATERIALS & SERVICES	\$292,243	\$2,139,996	\$1,973,257	\$2,242,006	\$2,426,545	-\$184,539	-7.6%
PERSONNEL SERVICES	\$748,826	\$778,597	\$814,553	\$1,340,208	\$1,405,300	-\$65,092	-4.6%
CAPITAL OUTLAY	\$5,940	–	–	\$0	\$35,000	-\$35,000	-100.0%
SPECIAL PAYMENTS	\$28,115	\$13,700	\$33,016	\$10,000	\$10,000	\$0	0.0%
EXPENSES TOTAL	\$1,075,123	\$2,932,293	\$2,820,825	\$3,592,214	\$3,876,845	-\$284,631	-7.3%
Revenues Less Expenses	-\$259,437	-\$352,083	-\$583,912	-\$64,067	-\$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.

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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
Lay Health Promoter	1
Registered Nurse	1.425
ALLOCATED FTE COUNT	11.9

There are no personnel changes included in the FY2026 budget.

Morrow County

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		
	FY2023	FY2024	FY2025	FY2025	FY2026	CHANGE \$	CHANGE %
Revenues							
FEDERAL, STATE, & LOCAL	–	–	\$240,975	–	–	\$0	–
REVENUES TOTAL	–	–	\$240,975	\$0	\$0	\$0	–
Expenses							
MATERIALS & SERVICES	–	–	\$582,823	\$567,606	\$1,500,318	-\$932,712	-62.2%
EXPENSES TOTAL	–	–	\$582,823	\$567,606	\$1,500,318	-\$932,712	-62.2%
Revenues Less Expenses	\$0	\$0	-\$341,848	-\$567,606	-\$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		
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE (\$)	BUDGET CHANGE (%)
BEGINNING FUND BALANCE	–	–	–	\$0	\$141,400	-\$141,400	-100%
REVENUE							
OTHER REVENUE SOURCES	–	\$0	\$32,802	\$0	\$25,779	-\$25,779	-100%
INTERFUND TRANSFERS	–	–	\$108,732	\$109,000	\$0	\$109,000	–
REVENUE TOTAL	–	\$0	\$141,534	\$109,000	\$25,779	\$83,221	323%
TOTAL RESOURCES	\$0	\$0	\$141,534	\$109,000	\$167,179	–	–
EXPENSES							
MATERIALS & SERVICES	–	–	\$45	\$109,000	\$167,179	-\$58,179	-35%
EXPENSES TOTAL	–	–	\$45	\$109,000	\$167,179	-\$58,179	-35%
TOTAL REQUIREMENTS	\$0	\$0	\$45	\$109,000	\$167,179	–	–
RESOURCES LESS REQUIREMENTS	\$0	\$0	\$141,489	\$0	\$0	–	–

Morrow County

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

112: Juvenile Department

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET		
	FY2023	FY2024	FY2025	FY2025	FY2026	CHANGE \$	CHANGE %
Revenues							
FEDERAL, STATE, & LOCAL	\$81,006	\$29,943	\$13,011	\$70,106	\$68,000	\$2,106	3.1%
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$4,543	\$6,512	\$6,754	\$1,500	\$6,500	-\$5,000	-76.9%
OTHER REVENUE SOURCES	\$11,899	\$250	–	\$13,700	\$0	\$13,700	–
INTERFUND TRANSFERS	\$29,070	\$39,000	–	\$0	\$0	\$0	–
REVENUES TOTAL	\$126,518	\$75,705	\$19,765	\$85,306	\$74,500	\$10,806	14.5%
Expenses							
MATERIALS & SERVICES	\$89,751	\$34,272	\$28,056	\$91,664	\$93,355	-\$1,691	-1.8%
PERSONNEL SERVICES	\$279,263	\$315,329	\$312,821	\$364,898	\$398,354	-\$33,456	-8.4%
CAPITAL OUTLAY	\$29,070	\$45,280	–	\$0	\$0	\$0	–
SPECIAL PAYMENTS	\$32,462	\$461	\$857	\$36,500	\$36,500	\$0	0.0%
EXPENSES TOTAL	\$430,546	\$395,342	\$341,733	\$493,062	\$528,209	-\$35,147	-6.7%

ACTUALS & YTD				CURRENT BUDGET	PROPOSED BUDGET		
	FY2023	FY2024	FY2025	FY2025	FY2026	CHANGE \$	CHANGE %
Revenues Less Expenses	-\$304,027	-\$319,638	-\$321,968	-\$407,756	-\$453,709	—	—

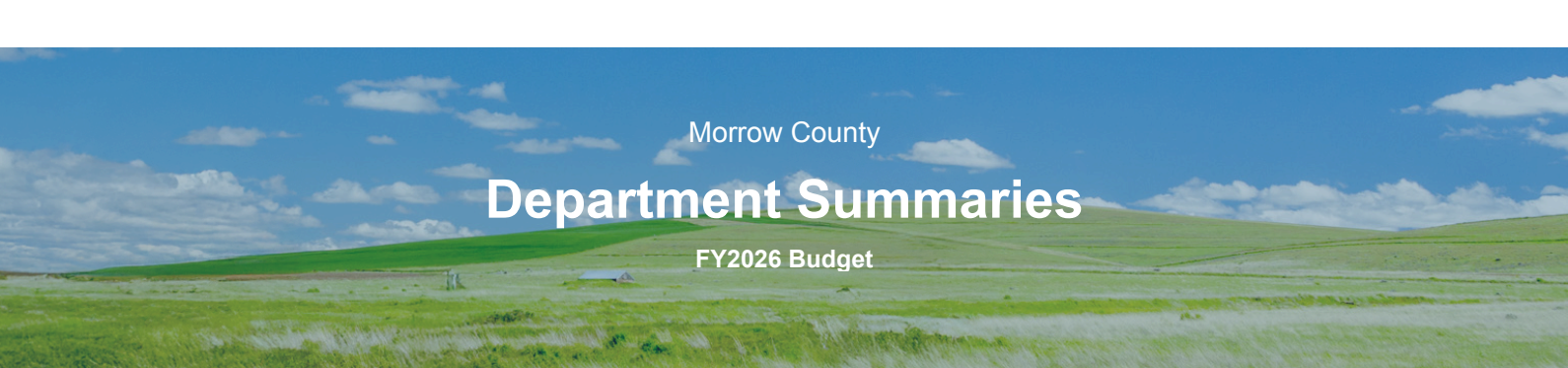
There are no major changes for materials and services related expenditures for the FY2026 budget. The budgeted increase in revenues is related to an allocation of revenues that was omitted from the current budget, but we have historically received.

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:	Department:
204-LPSCC Fund	

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		
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE (\$)	BUDGET CHANGE (%)
BEGINNING FUND BALANCE	\$66,158	\$62,271	\$36,021	\$20,000	\$19,000	\$1,000	5%
REVENUE							
FEDERAL, STATE, & LOCAL	\$25,183	\$8,000	\$8,000	\$8,000	\$6,000	\$2,000	33%
INTERFUND TRANSFERS	–	\$22,000	–	\$0	\$0	\$0	–
REVENUE TOTAL	\$25,183	\$30,000	\$8,000	\$8,000	\$6,000	\$2,000	33%
TOTAL RESOURCES	\$91,341	\$92,271	\$44,021	\$28,000	\$25,000	–	–
EXPENSES							
MATERIALS & SERVICES	–	\$17,250	\$18,750	\$28,000	\$25,000	\$3,000	12%
INTERFUND TRANSFERS	\$29,070	\$39,000	–	\$0	\$0	\$0	–
EXPENSES TOTAL	\$29,070	\$56,250	\$18,750	\$28,000	\$25,000	\$3,000	12%
TOTAL REQUIREMENTS	\$29,070	\$56,250	\$18,750	\$28,000	\$25,000	–	–
RESOURCES LESS REQUIREMENTS	\$62,271	\$36,021	\$25,271	\$0	\$0	–	–

Morrow County

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	CHANGE \$	CHANGE %
	FY2023	FY2024	FY2025	FY2025	FY2026		
Revenues							
FEDERAL, STATE, & LOCAL	\$1,431	\$1,498	–	\$1,501	\$1,501	\$0	0.0%
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$152,319	\$182,253	\$191,096	\$181,000	\$206,000	-\$25,000	-12.1%
OTHER REVENUE SOURCES	\$14,198	\$25,662	\$24,579	\$15,000	\$20,000	-\$5,000	-25.0%
REVENUES TOTAL	\$167,948	\$209,413	\$215,675	\$197,501	\$227,501	-\$30,000	-13.2%
Expenses							
MATERIALS & SERVICES	\$39,348	\$60,384	\$47,022	\$103,447	\$114,497	-\$11,050	-9.7%
PERSONNEL SERVICES	\$287,823	\$333,346	\$346,434	\$407,701	\$425,891	-\$18,190	-4.3%
SPECIAL PAYMENTS	\$0	\$220	–	\$0	\$0	\$0	–
EXPENSES TOTAL	\$327,171	\$393,950	\$393,456	\$511,148	\$540,388	-\$29,240	-5.4%
Revenues Less Expenses	-\$159,224	-\$184,537	-\$177,781	-\$313,647	-\$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		
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE (\$)	BUDGET CHANGE (%)
BEGINNING FUND BALANCE	\$18,503	\$20,014	\$19,370	\$20,000	\$20,000	\$0	0%
REVENUE							
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$274,540	\$312,969	\$333,240	\$300,000	\$350,000	-\$50,000	-14%
OTHER REVENUE SOURCES	—	-\$65	—	\$0	\$0	\$0	—
REVENUE TOTAL	\$274,540	\$312,904	\$333,240	\$300,000	\$350,000	-\$50,000	-14%
TOTAL RESOURCES	\$293,043	\$332,918	\$352,609	\$320,000	\$370,000	—	—
EXPENSES							
MATERIALS & SERVICES	\$5,864	\$1,407	—	\$0	\$0	\$0	—
SPECIAL PAYMENTS	\$267,165	\$312,142	\$323,988	\$320,000	\$370,000	-\$50,000	-14%
EXPENSES TOTAL	\$273,029	\$313,549	\$323,988	\$320,000	\$370,000	-\$50,000	-14%
TOTAL REQUIREMENTS	\$273,029	\$313,549	\$323,988	\$320,000	\$370,000	—	—
RESOURCES LESS REQUIREMENTS	\$20,014	\$19,370	\$28,621	\$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:	Department:
101-General Fund	111-District Attorney's Office
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	

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		
	FY2023	FY2024	FY2025	FY2025	FY2026	CHANGE \$	CHANGE %
Revenues							
FEDERAL, STATE, & LOCAL	\$86,247	\$96,805	\$57,584	\$44,000	\$44,000	\$0	0.0%
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$157	\$87	\$296	\$0	\$0	\$0	—
OTHER REVENUE SOURCES	\$5,954	\$653	\$174	\$2,530	\$2,530	\$0	0.0%
REVENUES TOTAL	\$92,359	\$97,545	\$58,053	\$46,530	\$46,530	\$0	0.0%
Expenses							
MATERIALS & SERVICES	\$49,969	\$51,619	\$40,728	\$64,938	\$76,810	-\$11,872	-15.5%
PERSONNEL SERVICES	\$413,495	\$344,289	\$269,254	\$454,176	\$592,375	-\$138,199	-23.3%
EXPENSES TOTAL	\$463,464	\$395,909	\$309,982	\$519,114	\$669,185	-\$150,071	-22.4%
Revenues Less Expenses	-\$371,105	-\$298,364	-\$251,929	-\$472,584	-\$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		
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE (\$)	BUDGET CHANGE (%)
BEGINNING FUND BALANCE	\$29,892	\$34,503	\$39,458	\$37,000	\$45,500	-\$8,500	-19%
REVENUE							
FEDERAL, STATE, & LOCAL	\$6,390	\$8,985	\$8,985	\$7,000	\$8,985	-\$1,985	-22%
OTHER REVENUE SOURCES	\$1,140	\$1,715	\$1,420	\$1,000	\$1,000	\$0	0%
REVENUE TOTAL	\$7,530	\$10,700	\$10,406	\$8,000	\$9,985	-\$1,985	-20%
TOTAL RESOURCES	\$37,422	\$45,203	\$49,863	\$45,000	\$55,485	–	–
EXPENSES							
MATERIALS & SERVICES	\$2,918	\$5,745	\$4,855	\$45,000	\$55,485	-\$10,485	-19%
EXPENSES TOTAL	\$2,918	\$5,745	\$4,855	\$45,000	\$55,485	-\$10,485	-19%
TOTAL REQUIREMENTS	\$2,918	\$5,745	\$4,855	\$45,000	\$55,485	–	–
RESOURCES LESS REQUIREMENTS	\$34,503	\$39,458	\$45,009	\$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		
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE (\$)	BUDGET CHANGE (%)
BEGINNING FUND BALANCE	-\$10,648	\$19,041	\$38,534	\$36,000	\$36,000	\$0	0%
REVENUE							
FEDERAL, STATE, & LOCAL	\$141,541	\$114,756	\$46,985	\$114,457	\$95,877	\$18,580	19%
INTERFUND TRANSFERS	–	\$20,629	\$29,750	\$29,750	\$59,512	-\$29,762	-50%
REVENUE TOTAL	\$141,541	\$135,385	\$76,735	\$144,207	\$155,389	-\$11,182	-7%
TOTAL RESOURCES	\$130,892	\$154,426	\$115,269	\$180,207	\$191,389	–	–
EXPENSES							
MATERIALS & SERVICES	\$12,274	\$7,942	\$7,147	\$12,181	\$12,804	-\$623	-5%
PERSONNEL SERVICES	\$99,577	\$107,950	\$111,373	\$131,175	\$140,585	-\$9,410	-7%
EXPENSES TOTAL	\$111,851	\$115,892	\$118,520	\$143,356	\$153,389	-\$10,033	-7%
OTHER REQUIREMENTS							
OPERATING CONTINGENCY	–	–	–	\$15,251	\$15,500	-\$249	-2%
UNAPPROPRIATED ENDING FUND BALANCE	–	–	–	\$21,600	\$22,500	-\$900	-4%
OTHER REQUIREMENTS TOTAL	–	–	–	\$36,851	\$38,000	-\$1,149	-3%
TOTAL REQUIREMENTS	\$111,851	\$115,892	\$118,520	\$180,207	\$191,389	–	–
RESOURCES LESS REQUIREMENTS	\$19,041	\$38,534	-\$3,251	\$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		
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE (\$)	BUDGET CHANGE (%)
BEGINNING FUND BALANCE	\$36,242	\$29,608	\$31,278	\$9,088	\$0	\$9,088	—
REVENUE							
FEDERAL, STATE, & LOCAL	\$22,990	\$30,104	\$30,104	\$41,008	\$41,008	\$0	0%
OTHER REVENUE SOURCES	\$1,094	\$542	\$499	\$250	\$250	\$0	0%
REVENUE TOTAL	\$24,084	\$30,646	\$30,603	\$41,258	\$41,258	\$0	0%
TOTAL RESOURCES	\$60,326	\$60,254	\$61,881	\$50,346	\$41,258	—	—
EXPENSES							
MATERIALS & SERVICES	\$30,718	\$28,975	\$27,584	\$50,346	\$41,258	\$9,088	22%
EXPENSES TOTAL	\$30,718	\$28,975	\$27,584	\$50,346	\$41,258	\$9,088	22%
TOTAL REQUIREMENTS	\$30,718	\$28,975	\$27,584	\$50,346	\$41,258	—	—
RESOURCES LESS REQUIREMENTS	\$29,608	\$31,278	\$34,297	\$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		
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE (\$)	BUDGET CHANGE (%)
BEGINNING FUND BALANCE	\$20,533	\$19,979	\$19,821	\$19,000	\$19,900	-\$900	-5%
REVENUE							
OTHER REVENUE SOURCES	\$647	\$884	\$623	\$500	\$500	\$0	0%
INTERFUND TRANSFERS	—	—	—	—	\$1,000	-\$1,000	-100%
REVENUE TOTAL	\$647	\$884	\$623	\$500	\$1,500	-\$1,000	-67%
TOTAL RESOURCES	\$21,180	\$20,862	\$20,444	\$19,500	\$21,400	—	—
EXPENSES							
MATERIALS & SERVICES	\$1,201	\$1,042	\$511	\$19,500	\$21,400	-\$1,900	-9%
EXPENSES TOTAL	\$1,201	\$1,042	\$511	\$19,500	\$21,400	-\$1,900	-9%
TOTAL REQUIREMENTS	\$1,201	\$1,042	\$511	\$19,500	\$21,400	—	—
RESOURCES LESS REQUIREMENTS	\$19,979	\$19,821	\$19,933	\$0	\$0	—	—

234 - DUI Impact Fund

	ACTUALS & YEAR-TO-DATE			CURRENT BUDGET	PROPOSED BUDGET		
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE (\$)	BUDGET CHANGE (%)
BEGINNING FUND BALANCE	\$29,843	\$30,821	\$32,373	\$31,500	\$34,000	-\$2,500	-7%

	ACTUALS & YEAR-TO-DATE			CURRENT BUDGET	PROPOSED BUDGET		
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE (\$)	BUDGET CHANGE (%)
REVENUE							
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	—	\$700	\$700	—	—	\$0	—
OTHER REVENUE SOURCES	\$977	\$1,397	\$1,046	\$400	\$900	-\$500	-56%
REVENUE TOTAL	\$977	\$2,097	\$1,746	\$400	\$900	-\$500	-56%
TOTAL RESOURCES	\$30,821	\$32,917	\$34,119	\$31,900	\$34,900	—	—
EXPENSES							
MATERIALS & SERVICES	—	\$544	\$428	\$31,900	\$34,900	-\$3,000	-9%
EXPENSES TOTAL	—	\$544	\$428	\$31,900	\$34,900	-\$3,000	-9%
TOTAL REQUIREMENTS	\$0	\$544	\$428	\$31,900	\$34,900	—	—
RESOURCES LESS REQUIREMENTS	\$30,821	\$32,373	\$33,691	\$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		
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE (\$)	BUDGET CHANGE (%)
BEGINNING FUND BALANCE	\$879	\$908	\$949	\$930	\$1,000	-\$70	-7%
REVENUE							
OTHER REVENUE SOURCES	\$29	\$41	\$30	\$20	\$0	\$20	—
REVENUE TOTAL	\$29	\$41	\$30	\$20	\$0	\$20	—
TOTAL RESOURCES	\$908	\$949	\$980	\$950	\$1,000	—	—
EXPENSES							
MATERIALS & SERVICES	—	—	\$0	\$950	\$0	\$950	—
INTERFUND TRANSFERS	—	—	—	—	\$1,000	-\$1,000	-100%
EXPENSES TOTAL	—	—	\$0	\$950	\$1,000	-\$50	-5%
TOTAL REQUIREMENTS	\$0	\$0	\$0	\$950	\$1,000	—	—
RESOURCES LESS REQUIREMENTS	\$908	\$949	\$979	\$0	\$0	—	—

249 - Mediation & Conciliation Fund

	ACTUALS & YEAR-TO-DATE			CURRENT BUDGET	PROPOSED BUDGET		
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE (\$)	BUDGET CHANGE (%)
BEGINNING FUND BALANCE	—	—	—	\$0	\$165,000	-\$165,000	-100%
REVENUE							
FEDERAL, STATE, & LOCAL	—	—	—	\$0	\$12,911	-\$12,911	-100%
OTHER REVENUE SOURCES	—	\$0	\$4,946	—	\$4,800	-\$4,800	-100%
INTERFUND TRANSFERS	—	—	\$158,090	\$145,180	\$0	\$145,180	—
REVENUE TOTAL	—	\$0	\$163,037	\$145,180	\$17,711	\$127,469	720%
TOTAL RESOURCES	\$0	\$0	\$163,037	\$145,180	\$182,711	—	—
EXPENSES							
MATERIALS & SERVICES	—	—	\$2,419	\$145,180	\$182,711	-\$37,531	-21%
EXPENSES TOTAL	—	—	\$2,419	\$145,180	\$182,711	-\$37,531	-21%
TOTAL REQUIREMENTS	\$0	\$0	\$2,419	\$145,180	\$182,711	—	—
RESOURCES LESS REQUIREMENTS	\$0	\$0	\$160,618	\$0	\$0	—	—

251 - Behavioral Health Deflection Grant Program Fund

	ACTUALS & YEAR-TO-DATE			CURRENT BUDGET	PROPOSED BUDGET		
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE (\$)	BUDGET CHANGE (%)
BEGINNING FUND BALANCE	–	–	–	\$0	\$152,000	-\$152,000	-100%
REVENUE							
FEDERAL, STATE, & LOCAL	–	–	\$75,000	–	\$0	\$0	–
OTHER REVENUE SOURCES	–	–	\$2,403	–	\$700	-\$700	-100%
INTERFUND TRANSFERS	–	–	\$75,000	\$75,000	\$0	\$75,000	–
REVENUE TOTAL	–	–	\$152,403	\$75,000	\$700	\$74,300	10,614%
TOTAL RESOURCES	\$0	\$0	\$152,403	\$75,000	\$152,700	–	–
EXPENSES							
MATERIALS & SERVICES	–	–	\$38	\$75,000	\$152,700	-\$77,700	-51%
EXPENSES TOTAL	–	–	\$38	\$75,000	\$152,700	-\$77,700	-51%
TOTAL REQUIREMENTS	\$0	\$0	\$38	\$75,000	\$152,700	–	–
RESOURCES LESS REQUIREMENTS	\$0	\$0	\$152,364	\$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 within the office.

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

Morrow County

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

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

Budget Summary: Sheriff's Office (General Fund)

113: Sheriff's Office (General Fund)

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET		
	FY2023	FY2024	FY2025	FY2025	FY2026	CHANGE \$	CHANGE %
Revenues							
FEDERAL, STATE, & LOCAL	\$144,527	\$76,437	\$219,164	\$216,286	\$102,305	\$113,981	111.4%
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$521,888	\$568,524	\$373,678	\$400,526	\$461,914	-\$61,388	-13.3%
OTHER REVENUE SOURCES	\$62,649	\$107,459	\$8,240	\$36,000	\$6,000	\$30,000	500.0%
REVENUES TOTAL	\$729,064	\$752,420	\$601,082	\$652,812	\$570,219	\$82,593	14.5%
Expenses							
MATERIALS & SERVICES	\$801,328	\$1,143,250	\$1,164,237	\$1,370,257	\$1,477,767	-\$107,510	-7.3%
PERSONNEL SERVICES	\$3,625,800	\$3,896,346	\$3,131,243	\$4,453,365	\$4,659,279	-\$205,914	-4.4%
CAPITAL OUTLAY	\$353,575	\$482,905	\$466,164	\$561,595	\$451,036	\$110,559	24.5%
SPECIAL PAYMENTS	\$2,715	\$2,145	\$1,155	\$2,500	\$2,500	\$0	0.0%
EXPENSES TOTAL	\$4,783,418	\$5,524,645	\$4,762,799	\$6,387,717	\$6,590,582	-\$202,865	-3.1%
Revenues Less Expenses	-\$4,054,354	-\$4,772,226	-\$4,161,717	-\$5,734,905	-\$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

GF: 113-SHERIFF DEPARTMENT

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		
	FY2023	FY2024	FY2025	FY2025	FY2026	CHANGE \$	CHANGE %
Revenues							
FEDERAL, STATE, & LOCAL	\$85,988	-\$1,060	\$61,676	\$64,287	\$124,226	-\$59,939	-48.3%
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	–	–	\$16,080	–	–	\$0	–
OTHER REVENUE SOURCES	\$60,156	\$0	–	\$10,000	\$17,263	-\$7,263	-42.1%
REVENUES TOTAL	\$146,144	-\$1,060	\$77,756	\$74,287	\$141,489	-\$67,202	-47.5%
Expenses							
MATERIALS & SERVICES	\$140,752	\$12,201	\$24,623	\$86,720	\$104,092	-\$17,372	-16.7%
PERSONNEL SERVICES	\$92,407	\$95,477	\$101,416	\$136,558	\$134,630	\$1,928	1.4%
CAPITAL OUTLAY	–	–	\$60,755	\$48,405	\$0	\$48,405	–
SPECIAL PAYMENTS	–	–	\$2,850	–	–	\$0	–
EXPENSES TOTAL	\$233,160	\$107,679	\$189,644	\$271,683	\$238,722	\$32,961	13.8%
Revenues Less Expenses	-\$87,016	-\$108,739	-\$111,888	-\$197,396	-\$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		
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE (\$)	BUDGET CHANGE (%)
BEGINNING FUND BALANCE	\$780,578	\$999,083	\$1,270,273	\$575,000	\$1,200,000	-\$625,000	-52%
REVENUE							
FEDERAL, STATE, & LOCAL	\$570,219	\$581,112	\$287,091	\$497,295	\$560,000	-\$62,705	-11%
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	–	\$34,226	\$2,775	\$98,200	\$92,130	\$6,070	7%
OTHER REVENUE SOURCES	\$24,901	\$41,663	\$41,095	\$10,000	\$10,000	\$0	0%
INTERFUND TRANSFERS	–	–	\$809,239	\$809,239	\$458,696	\$350,543	76%
REVENUE TOTAL	\$595,120	\$657,000	\$1,140,201	\$1,414,734	\$1,120,826	\$293,908	26%
TOTAL RESOURCES	\$1,375,698	\$1,656,083	\$2,410,473	\$1,989,734	\$2,320,826	–	–
EXPENSES							
MATERIALS & SERVICES	\$60,013	\$45,804	\$52,195	\$109,967	\$115,493	-\$5,526	-5%
PERSONNEL SERVICES	\$296,850	\$276,654	\$1,059,801	\$1,471,588	\$1,563,633	-\$92,045	-6%
CAPITAL OUTLAY	\$19,752	\$63,352	–	\$0	\$132,183	-\$132,183	-100%
EXPENSES TOTAL	\$376,615	\$385,810	\$1,111,996	\$1,581,555	\$1,811,309	-\$229,754	-13%
OTHER REQUIREMENTS							
OPERATING CONTINGENCY	–	–	–	\$137,179	\$270,000	-\$132,821	-49%
UNAPPROPRIATED ENDING FUND BALANCE	–	–	–	\$271,000	\$239,517	\$31,483	13%
OTHER REQUIREMENTS TOTAL	–	–	–	\$408,179	\$509,517	-\$101,338	-20%
TOTAL REQUIREMENTS	\$376,615	\$385,810	\$1,111,996	\$1,989,734	\$2,320,826	–	–
RESOURCES LESS REQUIREMENTS	\$999,083	\$1,270,273	\$1,298,477	\$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	

Position Name	SHERIFF DEPARTMENT
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		
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE (\$)	BUDGET CHANGE (%)
BEGINNING FUND BALANCE	\$401,895	\$298,787	\$346,933	\$236,960	\$390,000	-\$153,040	-39%
REVENUE							
FEDERAL, STATE, & LOCAL	\$632,638	\$652,426	\$559,392	\$668,978	\$642,800	\$26,178	4%
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$9,000	\$7,988	\$14,000	\$9,000	\$12,000	-\$3,000	-25%
OTHER REVENUE SOURCES	\$11,955	\$3,768	\$4,385	\$6,000	\$8,000	-\$2,000	-25%
INTERFUND TRANSFERS	–	\$51,255	\$175,191	\$175,191	\$310,903	-\$135,712	-44%
REVENUE TOTAL	\$653,593	\$715,437	\$752,968	\$859,169	\$973,703	-\$114,534	-12%
TOTAL RESOURCES	\$1,055,488	\$1,014,224	\$1,099,901	\$1,096,129	\$1,363,703	–	–
EXPENSES							
MATERIALS & SERVICES	\$153,656	\$199,209	\$192,553	\$247,033	\$273,755	-\$26,722	-10%
PERSONNEL SERVICES	\$564,272	\$448,145	\$540,806	\$630,745	\$691,141	-\$60,396	-9%
CAPITAL OUTLAY	\$38,774	\$10,369	–	\$0	\$116,500	-\$116,500	-100%
SPECIAL PAYMENTS	–	\$9,567	\$9,567	\$9,567	\$9,567	\$0	0%
EXPENSES TOTAL	\$756,701	\$667,291	\$742,927	\$887,345	\$1,090,963	-\$203,618	-19%
OTHER REQUIREMENTS							
OPERATING CONTINGENCY	–	–	–	\$63,284	\$163,500	-\$100,216	-61%
UNAPPROPRIATED ENDING FUND BALANCE	–	–	–	\$145,500	\$109,240	\$36,260	33%
OTHER REQUIREMENTS TOTAL	–	–	–	\$208,784	\$272,740	-\$63,956	-23%
TOTAL REQUIREMENTS	\$756,701	\$667,291	\$742,927	\$1,096,129	\$1,363,703	–	–
RESOURCES LESS REQUIREMENTS	\$298,787	\$346,933	\$356,974	\$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

Position Name	SHERIFF DEPARTMENT
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		
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE (\$)	BUDGET CHANGE (%)
BEGINNING FUND BALANCE	\$14,558	\$15,713	\$11,809	\$12,000	\$8,500	\$3,500	41%
REVENUE							
FEDERAL, STATE, & LOCAL	–	–	–	–	\$300,000	-\$300,000	-100%
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$2,400	–	–	\$2,000	\$2,000	\$0	0%
OTHER REVENUE SOURCES	\$631	\$864	\$860	\$1,800	\$1,800	\$0	0%
REVENUE TOTAL	\$3,031	\$864	\$860	\$3,800	\$303,800	-\$300,000	-99%
TOTAL RESOURCES	\$17,589	\$16,578	\$12,670	\$15,800	\$312,300	–	–
EXPENSES							
MATERIALS & SERVICES	\$1,875	\$4,768	\$3,465	\$11,000	\$12,300	-\$1,300	-11%
CAPITAL OUTLAY	–	–	–	–	\$300,000	-\$300,000	-100%
EXPENSES TOTAL	\$1,875	\$4,768	\$3,465	\$11,000	\$312,300	-\$301,300	-96%
OTHER REQUIREMENTS							
OPERATING CONTINGENCY	–	–	–	\$4,800	\$0	\$4,800	–
OTHER REQUIREMENTS TOTAL	–	–	–	\$4,800	\$0	\$4,800	–
TOTAL REQUIREMENTS	\$1,875	\$4,768	\$3,465	\$15,800	\$312,300	–	–
RESOURCES LESS REQUIREMENTS	\$15,713	\$11,809	\$9,205	\$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.

Morrow County

Department Summaries

FY2026 Proposed Budget

Fund:

210-Finley Butte License Fees

Department:

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	BUDGET CHANGE (\$)	BUDGET CHANGE (%)
	FY2023	FY2024	FY2025	FY2025	FY2026		
BEGINNING FUND BALANCE	\$1,265,098	\$1,653,599	\$1,856,489	\$1,300,000	\$800,000	\$500,000	63%
REVENUE							
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$2,005,368	\$2,448,558	\$2,035,162	\$2,200,000	\$2,500,000	-\$300,000	-12%
OTHER REVENUE SOURCES	\$40,286	\$44,782	\$28,744	\$25,000	\$25,000	\$0	0%
REVENUE TOTAL	\$2,045,655	\$2,493,340	\$2,063,906	\$2,225,000	\$2,525,000	-\$300,000	-12%
TOTAL RESOURCES	\$3,310,753	\$4,146,938	\$3,920,395	\$3,525,000	\$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	\$200,000	6%
EXPENSES TOTAL	\$1,657,154	\$2,290,449	\$3,289,957	\$3,525,000	\$3,325,000	\$200,000	6%
TOTAL REQUIREMENTS	\$1,657,154	\$2,290,449	\$3,289,957	\$3,525,000	\$3,325,000	-	-
RESOURCES LESS REQUIREMENTS	\$1,653,599	\$1,856,489	\$630,438	\$0	\$0	-	-

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

Morrow County

Department Summaries

FY2026 Proposed 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.

Proposed Budget Summary

231 - Forest Service Title III Fund

	ACTUALS & YEAR-TO-DATE			CURRENT BUDGET	PROPOSED BUDGET		
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE (\$)	BUDGET CHANGE (%)
BEGINNING FUND BALANCE	\$86,602	\$95,480	\$51,839	\$51,839	\$11,000	\$40,839	371%
REVENUE							
FEDERAL, STATE, & LOCAL	\$5,992	\$5,453	–	\$5,608	\$0	\$5,608	–
OTHER REVENUE SOURCES	\$2,886	\$2,483	\$357	\$0	\$0	\$0	–
REVENUE TOTAL	\$8,878	\$7,936	\$357	\$5,608	\$0	\$5,608	–
TOTAL RESOURCES	\$95,480	\$103,416	\$52,196	\$57,447	\$11,000	–	–
EXPENSES							
MATERIALS & SERVICES	–	–	–	\$0	\$11,000	-\$11,000	-100%
CAPITAL OUTLAY	–	\$51,576	\$41,390	\$57,447	\$0	\$57,447	–
EXPENSES TOTAL	–	\$51,576	\$41,390	\$57,447	\$11,000	\$46,447	422%
TOTAL REQUIREMENTS	\$0	\$51,576	\$41,390	\$57,447	\$11,000	–	–
RESOURCES LESS REQUIREMENTS	\$95,480	\$51,839	\$10,806	\$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.

Morrow County

Department Summaries

FY2026 Proposed 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

246 - Debt Service Fund

	ACTUALS & YEAR-TO-DATE			CURRENT BUDGET	PROPOSED BUDGET		
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE (\$)	BUDGET CHANGE (%)
BEGINNING FUND BALANCE	—	—	\$613,378	\$588,000	\$3,200,000	-\$2,612,000	-82%
REVENUE							
OTHER REVENUE SOURCES	—	\$25,378	\$75,993	\$0	\$75,000	-\$75,000	-100%
INTERFUND TRANSFERS	—	\$1,174,183	\$2,568,467	\$2,568,467	\$520,000	\$2,048,467	394%
REVENUE TOTAL	—	\$1,199,561	\$2,644,460	\$2,568,467	\$595,000	\$1,973,467	332%
TOTAL RESOURCES	\$0	\$1,199,561	\$3,257,839	\$3,156,467	\$3,795,000	—	—
EXPENSES							
MATERIALS & SERVICES	—	—	\$1,070	—	—	\$0	—
DEBT SERVICE	—	\$586,183	\$56,430	\$583,608	\$590,000	-\$6,392	-1%
EXPENSES TOTAL	—	\$586,183	\$57,500	\$583,608	\$590,000	-\$6,392	-1%
OTHER REQUIREMENTS							
RESERVE FOR FUTURE EXPENDITURES	—	—	—	\$2,572,859	\$3,205,000	-\$632,141	-20%
OTHER REQUIREMENTS TOTAL	—	—	—	\$2,572,859	\$3,205,000	-\$632,141	-20%
TOTAL REQUIREMENTS	\$0	\$586,183	\$57,500	\$3,156,467	\$3,795,000	—	—
RESOURCES LESS REQUIREMENTS	\$0	\$613,378	\$3,200,339	\$0	\$0	—	—

Morrow County

Department Summaries

FY2026 Budget

Fund:

500-SIP Revenue Fund

Department:

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	BUDGET CHANGE (\$)	BUDGET CHANGE (%)
	FY2023	FY2024	FY2025	FY2025	FY2026		
BEGINNING FUND BALANCE	\$57,342	\$65,875	\$1,363	\$0	\$65,000	-\$65,000	-100%
REVENUE							
TAXES	\$90,137	\$87,735	\$6,594,628	\$6,593,797	\$8,806,019	-\$2,212,222	-25%
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	-\$2,212,222	-25%
TOTAL RESOURCES	\$149,754	\$157,533	\$6,614,261	\$6,593,797	\$8,871,019	-	-
EXPENSES							
MATERIALS & SERVICES	-	-	\$55	-	-	\$0	-
SPECIAL PAYMENTS	\$30,093	\$16,434	\$2,619,246	\$2,657,900	\$3,648,700	-\$990,800	-27%
INTERFUND TRANSFERS	\$53,785	\$139,737	\$3,935,897	\$3,935,897	\$5,222,319	-\$1,286,422	-25%
EXPENSES TOTAL	\$83,878	\$156,171	\$6,555,198	\$6,593,797	\$8,871,019	-\$2,277,222	-26%
TOTAL REQUIREMENTS	\$83,878	\$156,171	\$6,555,198	\$6,593,797	\$8,871,019	-	-
RESOURCES LESS REQUIREMENTS	\$65,875	\$1,363	\$59,063	\$0	\$0	-	-

Morrow County

Department Summaries

FY2026 Budget

Fund:

500-Resiliency Fund

Department:

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		
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE (\$)	BUDGET CHANGE (%)
BEGINNING FUND BALANCE	\$5,490,754	\$5,171,936	\$1,758,402	\$1,758,402	\$55,000	\$1,703,402	3,097%
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	\$10,021	–
REVENUE TOTAL	\$4,005,186	\$365,526	\$10,021	\$10,021	\$0	\$10,021	–
TOTAL RESOURCES	\$9,495,940	\$5,537,462	\$1,768,423	\$1,768,423	\$55,000	–	–
EXPENSES							
MATERIALS & SERVICES	\$80,021	\$578,386	\$932,393	\$987,370	\$0	\$987,370	–
PERSONNEL SERVICES	–	\$1,000,000	–	\$0	\$0	\$0	–
SPECIAL PAYMENTS	\$243,984	\$158,984	\$50,000	\$50,000	\$0	\$50,000	–
INTERFUND TRANSFERS	\$4,000,000	\$2,041,690	\$731,052	\$731,053	\$55,000	\$676,053	1,229%
EXPENSES TOTAL	\$4,324,005	\$3,779,060	\$1,713,446	\$1,768,423	\$55,000	\$1,713,423	3,115%
TOTAL REQUIREMENTS	\$4,324,005	\$3,779,060	\$1,713,446	\$1,768,423	\$55,000	–	–
RESOURCES LESS REQUIREMENTS	\$5,171,936	\$1,758,402	\$54,977	\$0	\$0	–	–

Line Item Detail: General Fund

FY2026 Budget

General Fund: Line Item Detail

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE
Revenue						
100 - NON-DEPARTMENTAL						
101-100-3-01-0101 - BEG FUND BALANCE	\$10,887,323	\$13,942,445	\$18,365,395	\$0	\$0	—
101-100-3-01-0102 - BEG FUND BALANCE-BUD	—	—	—	\$16,500,000	\$13,200,000	25.0%
101-100-3-10-0104 - PREVIOUSLY LEVIED TAXES	\$109,840	\$108,198	\$148,618	\$112,000	\$246,000	-54.5%
101-100-3-10-9003 - TAXES LEVIED IN CURRENT YR	\$14,795,023	\$15,476,259	\$15,168,928	\$15,986,300	\$15,602,938	2.5%
101-100-3-10-9006 - OTHER TAXES	\$2,190	\$4,735	\$3,041	\$0	\$3,000	-100.0%
101-100-3-20-1070 - OTHER SHARED REVENUES	—	—	\$184	\$0	\$0	—
101-100-3-20-1085 - PMT IN LIEU OF TAX-SIP AGREEMENTS	\$147,438	\$0	—	\$0	—	—
101-100-3-60-1050 - MISC REVENUE	—	-\$40	—	\$0	\$0	—
101-100-3-65-0100 - INTEREST INCOME	\$480,002	\$452,474	\$292,174	\$350,000	\$200,000	75.0%
101-100-3-65-0110 - INVESTMENT INCOME	—	\$213,531	\$236,055	—	—	—
101-100-3-90-9501 - XFR FR SHEPHERDS FLAT FEES	\$5,581	—	—	\$0	\$0	—
100 - NON-DEPARTMENTAL TOTAL	\$26,427,397	\$30,197,602	\$34,214,394	\$32,948,300	\$29,251,938	12.6%
101 - BOARD OF COMMISSIONERS						
101-101-3-30-4010 - STATE GRANTS	\$9,922	\$9,000	\$0	\$21,800	\$9,000	142.2%
101-101-3-60-1020 - INSURANCE PROCEEDS	\$774	—	—	—	—	—
101-101-3-60-1050 - MISC REVENUE	—	—	\$5,185	—	—	—
101-101-3-80-7045 - REFUNDS	\$191	—	\$1,110	—	—	—
101-101-3-80-7075 - REIMBURSEMENTS	\$65	\$926	\$420	\$584	\$584	0.0%
101 - BOARD OF COMMISSIONERS TOTAL	\$10,952	\$9,926	\$6,715	\$22,384	\$9,584	133.6%
102 - FINANCE & ACCOUNTING						
101-102-3-30-4010 - STATE GRANTS	\$2,525	\$23,652	\$5,731	\$6,500	\$6,500	0.0%
101-102-3-80-7075 - REIMBURSEMENTS	\$2,679	\$18	\$0	\$0	\$0	—
102 - FINANCE & ACCOUNTING TOTAL	\$5,204	\$23,670	\$5,731	\$6,500	\$6,500	0.0%
103 - ASSESSOR/TAX COLLECTOR						
101-103-3-20-1100 - STATE SHARED REV - OTHER	—	\$992	—	\$0	\$0	—
101-103-3-30-4010 - STATE GRANTS	\$86,650	\$113,211	\$111,923	\$107,500	\$107,500	0.0%
101-103-3-40-5011 - SALES	\$672	\$1,636	\$877	\$300	\$300	0.0%
101-103-3-40-5015 - COPIES/PRINTING/FAX FEES	\$1,125	\$398	\$15	\$2,100	\$2,100	0.0%
101-103-3-40-5019 - FORECLOSURE FEES	\$2,297	\$1,715	\$2,722	\$4,000	\$4,000	0.0%
101-103-3-40-5020 - PLAT FEES	\$3,360	\$2,400	\$2,080	\$1,200	\$1,200	0.0%
101-103-3-40-5021 - DCBS FEES	\$3,570	\$1,975	\$990	\$2,500	\$2,500	0.0%
101-103-3-40-5022 - WARRANT FEES	\$2,462	\$4,632	\$3,399	\$7,000	\$7,000	0.0%
101-103-3-40-5030 - MISC FEES	—	\$45	—	\$0	\$0	—

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE
101-103-3-40-5067 - APPRAISER FEES	—	—	—	\$500	\$500	0.0%
101-103-3-40-5068 - SHERIFF FEES	—	—	—	\$300	\$300	0.0%
101-103-3-40-5069 - GARNISHMENT FEES	—	—	—	\$300	\$300	0.0%
101-103-3-50-1030 - PENALTIES	—	\$4,867	\$1,070	\$100	\$100	0.0%
101-103-3-60-1020 - INSURANCE PROCEEDS	\$50	—	—	—	—	—
101-103-3-60-1050 - MISC REVENUE	\$200	\$113	\$3	\$1,200	\$1,200	0.0%
101-103-3-64-1000 - ASSET SALE PROCEEDS	\$1,633	—	—	—	—	—
101-103-3-80-7075 - REIMBURSEMENTS	\$50,133	\$1,165	\$992	\$0	\$0	—
103 - ASSESSOR/TAX COLLECTOR TOTAL	\$152,152	\$133,148	\$124,071	\$127,000	\$127,000	0.0%
104 - TREASURER						
101-104-3-30-4010 - STATE GRANTS	\$2,070	\$6,112	\$5,071	\$4,000	\$5,000	-20.0%
101-104-3-40-5030 - MISC FEES	—	\$95	—	\$100	\$100	0.0%
101-104-3-50-1030 - PENALTIES	—	\$20	\$100	\$100	\$100	0.0%
101-104-3-80-7075 - REIMBURSEMENTS	\$2,197	—	—	\$0	\$0	—
104 - TREASURER TOTAL	\$4,267	\$6,227	\$5,171	\$4,200	\$5,200	-19.2%
105 - COUNTY CLERK						
101-105-3-20-1100 - STATE SHARED REV - OTHER	\$1,029	—	—	\$0	\$0	—
101-105-3-30-4010 - STATE GRANTS	\$5,000	\$0	—	\$5,000	\$5,000	0.0%
101-105-3-40-1010 - MARRIAGE LICENSE	\$2,800	\$2,100	\$2,100	\$2,000	\$1,500	33.3%
101-105-3-40-5015 - COPIES/PRINTING/FAX FEES	\$17,799	\$11,088	\$5,706	\$10,000	\$10,000	0.0%
101-105-3-40-5023 - CANDIDATE FILING FEES	\$450	\$350	\$660	\$400	\$300	33.3%
101-105-3-40-5024 - DEATH CERTIFICATE FEES	\$9,125	\$7,048	\$6,045	\$8,000	\$8,000	0.0%
101-105-3-40-5025 - LOCATION FEES	\$3,315	\$2,431	\$5,042	\$1,500	\$6,500	-76.9%
101-105-3-40-5026 - OLIS STATE MAPPING FEES	\$1,646	\$1,599	\$1,433	\$2,200	\$2,600	-15.4%
101-105-3-40-5027 - MARRIAGE SERVICE FEE	\$702	\$234	\$117	\$750	\$750	0.0%
101-105-3-40-5028 - PHOTO/PASSPORT FEES	\$2,073	\$3,363	\$3,320	\$1,400	\$1,475	-5.1%
101-105-3-40-5029 - RECORDING FEES	\$47,626	\$44,132	\$46,185	\$60,000	\$60,000	0.0%
101-105-3-40-5030 - MISC FEES	\$1,290	—	—	\$100	\$100	0.0%
101-105-3-40-5031 - ELECTION FEES	\$763	\$20,211	—	\$11,000	\$13,000	-15.4%
101-105-3-40-5032 - TAX & ASSESSMENT FEES	\$823	\$1,116	\$1,127	\$1,200	\$3,200	-62.5%
101-105-3-40-5033 - CERTIFICATION FEES	\$592	\$533	\$552	\$600	\$675	-11.1%
101-105-3-40-5070 - ATTORNEY GENERAL FEES	—	—	—	\$100	\$100	0.0%
101-105-3-40-5071 - ROAD VACATION FEE	—	—	—	\$100	\$100	0.0%
101-105-3-60-1050 - MISC REVENUE	\$15,289	\$230	\$70	\$300	\$300	0.0%
101-105-3-80-7045 - REFUNDS	—	\$1,111	—	\$100	\$100	0.0%
105 - COUNTY CLERK TOTAL	\$110,323	\$95,544	\$72,356	\$104,750	\$113,700	-7.9%
106 - VETERANS						
101-106-3-30-4010 - STATE GRANTS	\$85,736	\$84,944	\$42,472	\$88,943	\$88,943	0.0%
101-106-3-80-7045 - REFUNDS	\$20	\$0	—	\$0	\$0	—
101-106-3-80-7075 - REIMBURSEMENTS	\$19	—	—	\$0	\$0	—
106 - VETERANS TOTAL	\$85,775	\$84,944	\$42,472	\$88,943	\$88,943	0.0%
107 - BD OF PROPERTY TAX APPEAL						
101-107-3-30-4010 - STATE GRANTS	\$192	\$532	\$409	\$0	\$0	—
101-107-3-80-7075 - REIMBURSEMENTS	\$204	—	—	\$500	\$500	0.0%
107 - BD OF PROPERTY TAX APPEAL TOTAL	\$395	\$532	\$409	\$500	\$500	0.0%

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE
109 - JUSTICE COURT						
101-109-3-20-1070 - OTHER SHARED REVENUES	\$1,431	\$1,498	–	\$1,501	\$1,501	0.0%
101-109-3-40-5030 - MISC FEES	\$4,023	\$2,814	\$4,944	\$6,000	\$6,000	0.0%
101-109-3-50-1000 - FINES	\$148,296	\$179,439	\$186,152	\$175,000	\$200,000	-12.5%
101-109-3-60-1020 - INSURANCE PROCEEDS	–	\$445	–	–	–	–
101-109-3-60-1050 - MISC REVENUE	\$14,198	\$25,064	\$24,571	\$15,000	\$20,000	-25.0%
101-109-3-80-7045 - REFUNDS	–	\$153	–	–	–	–
101-109-3-80-7075 - REIMBURSEMENTS	–	–	\$8	–	–	–
109 - JUSTICE COURT TOTAL	\$167,948	\$209,413	\$215,675	\$197,501	\$227,501	-13.2%
111 - DISTRICT ATTORNEY						
101-111-3-20-1100 - STATE SHARED REV - OTHER	\$922	–	–	\$0	\$0	–
101-111-3-30-4000 - FEDERAL GRANTS	\$60,714	\$90,405	\$54,022	\$22,000	\$22,000	0.0%
101-111-3-30-4010 - STATE GRANTS	\$24,611	\$6,400	\$3,562	\$22,000	\$22,000	0.0%
101-111-3-30-4030 - PROGRAM INCOME	\$5,666	\$0	–	\$0	\$0	–
101-111-3-40-5030 - MISC FEES	\$157	\$87	\$296	\$0	\$0	–
101-111-3-60-1010 - COLLECTIONS & RECOVERY	–	\$40	–	\$0	\$0	–
101-111-3-60-1050 - MISC REVENUE	–	–	–	\$30	\$30	0.0%
101-111-3-80-7045 - REFUNDS	–	\$354	\$159	\$0	\$0	–
101-111-3-80-7075 - REIMBURSEMENTS	\$288	\$259	\$15	\$2,500	\$2,500	0.0%
111 - DISTRICT ATTORNEY TOTAL	\$92,359	\$97,545	\$58,053	\$46,530	\$46,530	0.0%
112 - JUVENILE DEPARTMENT						
101-112-3-30-4010 - STATE GRANTS	\$81,006	\$29,943	\$13,011	\$70,106	\$68,000	3.1%
101-112-3-50-1000 - FINES	\$4,543	\$6,148	\$5,897	\$0	\$5,000	-100.0%
101-112-3-50-1050 - RESTITUTION	–	\$363	\$857	\$1,500	\$1,500	0.0%
101-112-3-60-1050 - MISC REVENUE	\$11,899	\$250	–	\$13,700	\$0	–
101-112-3-90-9204 - XFR FR YOUTH/CHILDREN SERV COMM	\$29,070	\$39,000	–	\$0	\$0	–
112 - JUVENILE DEPARTMENT TOTAL	\$126,518	\$75,705	\$19,765	\$85,306	\$74,500	14.5%
113 - SHERIFF DEPARTMENT						
101-113-3-20-1070 - OTHER SHARED REVENUES	–	–	\$180,325	\$100,000	\$0	–
101-113-3-20-1100 - STATE SHARED REV - OTHER	\$50,403	–	–	\$0	\$0	–
101-113-3-30-4000 - FEDERAL GRANTS	\$3,080	\$5,859	\$0	\$3,080	\$0	–
101-113-3-30-4010 - STATE GRANTS	\$77,345	\$70,578	\$38,839	\$113,206	\$102,305	10.7%
101-113-3-30-4020 - LOCAL GRANTS	\$13,700	–	–	\$0	\$0	–
101-113-3-40-1020 - GUN LICENSE	\$32,175	\$26,170	\$24,100	\$28,000	\$28,000	0.0%
101-113-3-40-5014 - DISPATCH FEES	\$150,220	\$0	–	\$0	\$0	–
101-113-3-40-5015 - COPIES/PRINTING/FAX FEES	\$1,855	\$1,660	\$1,765	\$1,500	\$1,500	0.0%
101-113-3-40-5030 - MISC FEES	–	\$1,101	–	\$11,000	\$0	–
101-113-3-40-5034 - FINGERPRINTING FEES	\$455	\$505	\$365	\$1,000	\$500	100.0%
101-113-3-40-5035 - IMPOUND FEES	\$2,340	\$2,520	\$2,220	\$4,000	\$3,000	33.3%
101-113-3-40-5054 - OTHER CONTRACT SERVICES	\$310,120	\$502,414	\$318,315	\$333,926	\$407,814	-18.1%
101-113-3-40-5068 - SHERIFF FEES	\$16,810	\$19,589	\$14,242	\$15,000	\$15,000	0.0%
101-113-3-50-1000 - FINES	\$7,912	\$14,265	\$12,520	\$6,000	\$6,000	0.0%
101-113-3-50-1030 - PENALTIES	–	–	–	\$100	\$100	0.0%
101-113-3-50-1050 - RESTITUTION	–	\$300	\$150	\$0	\$0	–
101-113-3-60-1020 - INSURANCE PROCEEDS	\$4,540	\$7,409	\$3,808	\$0	\$0	–
101-113-3-60-1050 - MISC REVENUE	\$135	\$61	\$37	\$1,000	\$1,000	0.0%
101-113-3-64-1000 - ASSET SALE PROCEEDS	\$5,740	\$85,108	–	\$30,000	\$0	–

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE
101-113-3-64-1010 - AUCTION PROCEEDS	\$0	–	–	\$5,000	\$5,000	0.0%
101-113-3-80-7045 - REFUNDS	–	\$10,236	\$99	\$0	\$0	–
101-113-3-80-7075 - REIMBURSEMENTS	\$52,235	\$4,645	\$4,296	\$0	\$0	–
113 - SHERIFF DEPARTMENT TOTAL	\$729,064	\$752,420	\$601,082	\$652,812	\$570,219	14.5%
114 - HEALTH DEPARTMENT						
101-114-3-20-1100 - STATE SHARED REV - OTHER	–	\$11,405	\$6,518	\$62,000	\$12,000	416.7%
101-114-3-30-4000 - FEDERAL GRANTS	\$209,856	\$288,754	\$142,332	\$0	\$506,247	-100.0%
101-114-3-30-4010 - STATE GRANTS	\$414,992	\$2,037,909	\$1,909,612	\$3,332,761	\$2,629,618	26.7%
101-114-3-30-4020 - LOCAL GRANTS	\$42,911	\$90,637	\$77,085	\$66,386	\$78,246	-15.2%
101-114-3-30-4030 - PROGRAM INCOME	\$620	\$13,276	\$7,573	\$12,000	\$10,000	20.0%
101-114-3-40-5030 - MISC FEES	\$43,529	\$50,594	–	\$0	\$0	–
101-114-3-40-5036 - FAMILY PLANNING FEES	\$6,653	\$23,729	\$11,997	\$15,000	\$15,000	0.0%
101-114-3-40-5037 - IMMUNIZATION FEES	\$62,241	\$60,324	\$62,226	\$40,000	\$50,000	-20.0%
101-114-3-40-5042 - BABIES FIRST FEES	\$460	–	–	\$0	\$0	–
101-114-3-60-1020 - INSURANCE PROCEEDS	–	\$1,260	\$317	–	–	–
101-114-3-60-1050 - MISC REVENUE	\$3,103	\$1,830	\$148	\$0	\$0	–
101-114-3-80-7045 - REFUNDS	–	–	\$19,105	–	–	–
101-114-3-80-7075 - REIMBURSEMENTS	\$31,321	\$492	–	\$0	\$0	–
114 - HEALTH DEPARTMENT TOTAL	\$815,687	\$2,580,210	\$2,236,914	\$3,528,147	\$3,301,111	6.9%
115 - PLANNING DEPARTMENT						
101-115-3-30-4010 - STATE GRANTS	–	\$5,000	–	\$0	\$0	–
101-115-3-30-4020 - LOCAL GRANTS	–	–	\$3,500	\$4,000	\$5,000	-20.0%
101-115-3-40-1080 - CONDITINAL USE PERMITS	\$7,400	\$70,400	\$12,100	\$11,000	\$11,000	0.0%
101-115-3-40-5011 - SALES	–	–	–	\$220	\$220	0.0%
101-115-3-40-5015 - COPIES/PRINTING/FAX FEES	\$3	–	–	\$55	\$55	0.0%
101-115-3-40-5038 - ZONING & SITE PLAN REVIEW FEES	\$25,950	\$29,500	\$14,950	\$11,000	\$13,000	-15.4%
101-115-3-40-5044 - RURAL ADDRESSING FEES	\$4,800	\$3,450	\$3,400	\$3,650	\$3,650	0.0%
101-115-3-40-5054 - OTHER CONTRACT SERVICES	–	–	\$14,883	–	–	–
101-115-3-40-5055 - AMENDMENTS	\$6,100	\$6,150	\$4,500	\$3,300	\$3,300	0.0%
101-115-3-40-5056 - APPEALS & REMANDS	–	–	\$1,250	\$1,050	\$1,050	0.0%
101-115-3-40-5057 - FARM AG EXEMPT	\$1,000	\$1,350	\$900	\$1,800	\$400	350.0%
101-115-3-40-5058 - LAND PARTITIONING & SUBDIVISIO	\$7,650	\$6,900	\$4,050	\$8,800	\$5,000	76.0%
101-115-3-40-5059 - LAND USE COMPATIBILITY REVIEWS	\$1,925	\$1,725	\$3,775	\$1,650	\$1,650	0.0%
101-115-3-40-5060 - LAND USE DECISIONS	\$11,250	\$13,550	\$5,700	\$5,320	\$5,320	0.0%
101-115-3-40-5063 - VARIANCES & DIMENSIONAL ADJUST	\$1,300	\$2,800	\$2,350	\$2,850	\$1,200	137.5%
101-115-3-40-5072 - RENEWABLE ENERGY SURCHARGE	–	–	–	\$11,000	\$0	–
101-115-3-60-1050 - MISC REVENUE	\$37,290	\$152,448	\$7,433	\$200	\$200	0.0%
101-115-3-80-7075 - REIMBURSEMENTS	–	\$3,005	\$5	\$4,000	\$0	–
101-115-3-90-9237 - XFR FR BUILDING PERMIT FUND	\$50,000	–	\$31,206	\$68,300	\$80,000	-14.6%
115 - PLANNING DEPARTMENT TOTAL	\$154,668	\$296,278	\$110,001	\$138,195	\$131,045	5.5%
117 - EMERGENCY MANAGEMENT						
101-117-3-30-4000 - FEDERAL GRANTS	\$48,935	-\$1,060	\$61,676	\$64,287	\$114,676	-43.9%
101-117-3-30-4010 - STATE GRANTS	\$37,053	–	–	\$0	\$9,550	-100.0%
101-117-3-40-5054 - OTHER CONTRACT SERVICES	–	–	\$16,080	–	–	–

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE
101-117-3-60-1050 - MISC REVENUE	\$59,204	–	–	\$10,000	\$17,263	-42.1%
101-117-3-80-7075 - REIMBURSEMENTS	\$952	\$0	–	\$0	\$0	–
117 - EMERGENCY MANAGEMENT TOTAL	\$146,144	-\$1,060	\$77,756	\$74,287	\$141,489	-47.5%
118 - SURVEYOR'S DEPARTMENT						
101-118-3-40-5029 - RECORDING FEES	\$450	\$175	\$275	\$300	\$300	0.0%
101-118-3-40-5039 - AFFIDAVIT FEES	–	\$25	–	\$25	\$25	0.0%
101-118-3-40-5040 - PROPERTY LINE ADJ FEES	\$300	\$600	\$100	\$200	\$200	0.0%
101-118-3-40-5066 - SURVEYOR FEES	\$6,390	\$4,040	\$3,240	\$6,500	\$6,500	0.0%
118 - SURVEYOR'S DEPARTMENT TOTAL	\$7,140	\$4,840	\$3,615	\$7,025	\$7,025	0.0%
119 - MUSEUM						
101-119-3-90-9219 - XFR FR VIDEO LOTTERY ECON DEV	\$11,000	–	–	\$0	\$0	–
119 - MUSEUM TOTAL	\$11,000	–	–	\$0	\$0	–
120 - PUBLIC WORKS ADMIN						
101-120-3-60-1050 - MISC REVENUE	–	–	\$20	–	–	–
120 - PUBLIC WORKS ADMIN TOTAL	–	–	\$20	\$0	\$0	–
121 - PUBLIC WORKS-GEN MAINT						
101-121-3-30-4000 - FEDERAL GRANTS	–	–	–	\$117,580	\$294,580	-60.1%
101-121-3-60-1050 - MISC REVENUE	\$4,837	\$4,611	–	\$1,500	\$0	–
121 - PUBLIC WORKS-GEN MAINT TOTAL	\$4,837	\$4,611	–	\$119,080	\$294,580	-59.6%
122 - NORTH TRANSFER STATION						
101-122-3-40-5041 - TRANSFER STATION FEES	\$26,050	\$28,665	\$26,529	\$32,000	\$32,000	0.0%
101-122-3-60-1020 - INSURANCE PROCEEDS	\$468	–	–	–	–	–
101-122-3-60-1050 - MISC REVENUE	\$292	\$229	\$3,053	\$1,750	\$1,750	0.0%
101-122-3-80-7075 - REIMBURSEMENTS	\$15,090	\$20,622	\$14,901	\$18,000	\$20,622	-12.7%
101-122-3-90-9210 - XFR FR FINLEY BUTTES LICENSE FEE	–	\$59,000	\$101,438	\$216,435	\$200,744	7.8%
122 - NORTH TRANSFER STATION TOTAL	\$41,901	\$108,515	\$145,922	\$268,185	\$255,116	5.1%
123 - SOLID WASTE TRNS STATION						
101-123-3-40-5011 - SALES	\$115	–	–	\$0	\$0	–
101-123-3-40-5041 - TRANSFER STATION FEES	\$33,023	\$23,435	\$21,967	\$34,000	\$34,000	0.0%
101-123-3-60-1050 - MISC REVENUE	\$324	\$548	\$850	\$1,500	\$1,500	0.0%
101-123-3-80-7075 - REIMBURSEMENTS	\$14,435	\$3,761	\$0	\$15,000	\$15,000	0.0%
101-123-3-90-9210 - XFR FR FINLEY BUTTES LICENSE FEE	–	\$28,400	\$41,379	\$161,512	\$70,663	128.6%
123 - SOLID WASTE TRNS STATION TOTAL	\$47,897	\$56,144	\$64,196	\$212,012	\$121,163	75.0%
125 - INFORMATION TECHNOLOGY						
101-125-3-30-4010 - STATE GRANTS	\$1,164	\$3,963	\$2,612	\$0	\$0	–
101-125-3-80-7075 - REIMBURSEMENTS	\$1,235	–	–	\$0	\$0	–
125 - INFORMATION TECHNOLOGY TOTAL	\$2,400	\$3,963	\$2,612	\$0	\$0	–
128 - WEED DEPT.						
101-128-3-30-4000 - FEDERAL GRANTS	–	–	\$35,091	\$0	\$34,386	-100.0%
101-128-3-30-4010 - STATE GRANTS	–	–	–	\$12,712	\$0	–
101-128-3-40-5030 - MISC FEES	–	–	\$582	–	–	–
101-128-3-40-5054 - OTHER CONTRACT SERVICES	–	\$36,812	\$16,888	\$74,440	\$40,054	85.9%
101-128-3-60-1050 - MISC REVENUE	\$15,569	\$884	\$524	\$0	\$0	–
101-128-3-80-7075 - REIMBURSEMENTS	\$17,655	\$3,110	\$1,400	\$0	\$0	–
128 - WEED DEPT. TOTAL	\$33,223	\$40,806	\$54,485	\$87,152	\$74,440	17.1%
131 - HUMAN RESOURCES						

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE
101-131-3-80-7045 - REFUNDS	-	-	\$750	-	-	-
131 - HUMAN RESOURCES TOTAL	-	-	\$750	-	-	-
132 - EMERGENCY MEDICAL SERVICES						
101-132-3-20-1070 - OTHER SHARED REVENUES	-	-	\$240,975	-	-	-
132 - EMERGENCY MEDICAL SERVICES TOTAL	-	-	\$240,975	\$0	\$0	-
199 - NON-DEPARTMENTAL						
101-199-3-10-9008 - FRANCHISE FEES	\$25,453	\$47,403	\$34,400	\$25,000	\$30,000	-16.7%
101-199-3-20-1000 - AMUSEMENT TAX	\$2,446	\$3,829	\$1,130	\$2,400	\$2,400	0.0%
101-199-3-20-1010 - CIGARETTE TAX	\$6,557	\$6,229	\$3,946	\$5,520	\$10,520	-47.5%
101-199-3-20-1050 - ALCOHOL TAX	\$86,732	\$82,401	\$47,337	\$78,475	\$83,300	-5.8%
101-199-3-20-1080 - PMT IN LIEU OF TAX	\$948,306	\$967,938	\$519,985	\$870,701	\$870,701	0.0%
101-199-3-20-1100 - STATE SHARED REV - OTHER	\$16,794	\$12,911	-	\$12,000	\$8,400	42.9%
101-199-3-20-1105 - FEDERAL SHARED REV - OTHER	\$13	\$54	\$0	-	-	-
101-199-3-30-4000 - FEDERAL GRANTS	\$213,788	\$0	-	\$0	\$0	-
101-199-3-30-4010 - STATE GRANTS	\$1,317,371	\$75,000	\$0	\$0	\$0	-
101-199-3-40-5043 - ENTERPRISE ZONE FEE	\$5,958	-	-	\$0	\$0	-
101-199-3-60-1020 - INSURANCE PROCEEDS	-	\$15,727	-	\$0	\$0	-
101-199-3-60-1050 - MISC REVENUE	\$37,409	\$51,650	\$5,222	\$20,000	\$5,000	300.0%
101-199-3-60-1051 - CULTURAL COALITION-REVENUE	\$13,423	\$8,011	\$9,638	\$0	\$0	-
101-199-3-80-7045 - REFUNDS	\$34	\$451	-	-	-	-
101-199-3-80-7075 - REIMBURSEMENTS	\$51,202	\$10,610	-	\$0	\$0	-
101-199-3-90-9222 - XFR FR WILLOW CREEK WIND FEES	-	\$14,041	-	\$0	\$0	-
101-199-3-90-9500 - XFR FR ECHO WINDS FEES FUND	-	\$139,737	\$287,010	\$287,010	\$1,300,625	-77.9%
101-199-3-90-9524 - XFR FR ORCHARD WIND	-	\$7,600	-	\$0	\$0	-
101-199-3-90-9540 - XFR FR RESILIENCY FUND	-	-	-	-	\$55,000	-100.0%
101-199-3-90-9665 - XFR FR STATE AND FED WILDLIFE	-	\$6,275	-	\$0	\$4,000	-100.0%
199 - NON-DEPARTMENTAL TOTAL	\$2,725,488	\$1,449,868	\$908,669	\$1,301,106	\$2,369,946	-45.1%
REVENUE TOTAL	\$31,902,739	\$36,230,851	\$39,211,809	\$40,019,915	\$37,218,030	7.5%
EXPENSES						
100 - NON-DEPARTMENTAL						
101-100-5-50-9999 - OPERATING CONTINGENCY	-	-	-	\$1,849,705	\$2,714,000	-31.9%
101-100-5-90-9001 - UNAPPROPRIATED ENDING BAL	-	-	-	\$4,363,462	\$7,617,100	-42.7%
100 - NON-DEPARTMENTAL TOTAL	-	-	-	\$6,213,167	\$10,331,100	-39.9%
101 - BOARD OF COMMISSIONERS						
101-101-5-10-1400 - WAGES & SALARIES	\$249,563	\$503,690	\$500,976	\$539,549	\$519,866	3.8%
101-101-5-10-1401 - STIPEND	-	-	-	\$35,697	\$0	-
101-101-5-10-1410 - TEMP WORKERS WAGES & SALARIES	\$21,654	\$17,332	-	\$0	\$0	-
101-101-5-10-1430 - FRINGE BENEFITS	\$97,836	\$109,868	\$123,445	\$143,377	\$118,338	21.2%
101-101-5-10-1440 - PERS	-	-	-	\$53,989	\$54,011	-0.0%
101-101-5-10-1450 - TAXES	\$20,412	\$38,983	\$37,311	\$43,537	\$41,337	5.3%
101-101-5-10-1460 - UNEMPLOYMENT INS	\$2,070	\$4,603	\$3,652	\$3,645	\$3,665	-0.6%
101-101-5-10-1470 - WORKERS COMP INS	\$1,612	\$723	\$942	\$856	\$859	-0.4%
101-101-5-10-1480 - RETIREMENT-DB	\$37,212	\$5,784	-	\$20,959	\$0	-
101-101-5-10-1490 - RETIREMENT-DC	-	\$18,933	\$27,351	\$0	\$0	-
101-101-5-10-1500 - EMPLOYEE INCENTIVES	\$1,250	-	-	\$0	\$0	-

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE
101-101-5-10-1501 - LABOR & BENEFITS DISTRIBUTION	–	–	\$35,788	–	–	–
101-101-5-20-5250 - OFFICE SUPPLIES	\$1,110	\$1,558	\$1,226	\$2,300	\$2,300	0.0%
101-101-5-20-5260 - ADVERTISING/MARKETING	\$192	–	\$175	–	–	–
101-101-5-20-5280 - BANKING & MERCHANT FEES	–	\$2	–	–	–	–
101-101-5-20-5290 - BOOK PURCHASES	–	\$224	–	\$232	\$232	0.0%
101-101-5-20-5300 - CLAIMS EXPENSE	\$1,000	–	–	–	–	–
101-101-5-20-5310 - DUES & MEMBERSHIPS	\$8,036	\$27,121	\$21,915	\$23,950	\$23,950	0.0%
101-101-5-20-5320 - FEES - OTHER	\$146	\$1,478	\$4	\$0	\$0	–
101-101-5-20-5370 - INSURANCE - LIABILITY	–	\$1,948	\$2,473	\$2,092	\$4,530	-53.8%
101-101-5-20-5390 - INSURANCE - VEHICLE	–	\$1,402	\$1,429	\$1,581	\$1,360	16.3%
101-101-5-20-5400 - JUDGEMENTS & SETTLEMENTS	–	–	\$215	–	–	–
101-101-5-20-5410 - LEGAL NOTICES	\$1,335	\$815	\$160	\$1,000	\$1,000	0.0%
101-101-5-20-5420 - MISCELLANEOUS EXPENSES	\$19,681	\$276,501	\$69,365	\$5,000	\$0	–
101-101-5-20-5430 - POSTAGE/SHIPPING	\$15	\$11	–	\$15	\$15	0.0%
101-101-5-20-5440 - PRINTING & COPIES	–	\$152	\$33	\$160	\$160	0.0%
101-101-5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	\$19,491	\$256	\$217	\$272	\$272	0.0%
101-101-5-20-5480 - REFUNDS	\$43	\$8,194	\$769	\$0	\$0	–
101-101-5-20-5500 - TELEPHONE & INTERNET	–	\$3,352	\$4,535	\$2,900	\$2,355	23.1%
101-101-5-20-5510 - TRAINING & DEVELOPMENT	\$535	\$5,500	\$7,112	\$10,000	\$7,500	33.3%
101-101-5-20-5520 - TRANSPORTATION - MILEAGE	\$1,553	\$2,307	\$1,686	\$2,000	\$2,000	0.0%
101-101-5-20-5530 - TRANSPORTATION - OTHER	–	\$112	\$10	\$120	\$120	0.0%
101-101-5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$9,637	\$10,244	\$10,216	\$22,400	\$22,400	0.0%
101-101-5-20-5740 - CONSULTING SERVICES	\$5,500	\$11,036	\$5,374	\$75,000	\$75,000	0.0%
101-101-5-20-5770 - SURVEYOR SERVICES	–	–	\$2,100	–	–	–
101-101-5-20-5810 - LEGAL SERVICES	–	\$129,805	\$41,915	\$75,000	\$75,000	0.0%
101-101-5-20-5830 - OTHER CONTRACTED SERVICES	\$4,151	\$5,004	\$2,385	\$10,000	\$10,000	0.0%
101-101-5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	–	\$3,729	\$1,456	\$1,900	\$1,900	0.0%
101-101-5-20-5940 - FUEL	\$4,320	\$1,932	\$1,240	\$9,500	\$9,500	0.0%
101-101-5-20-5950 - HOSPITALITY EVENT SUPPLIES	–	\$254	\$6,757	\$11,000	\$11,000	0.0%
101-101-5-20-5970 - MISCELLANEOUS SUPPLIES	–	\$230	\$463	\$250	\$250	0.0%
101-101-5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	–	\$870	\$175	\$500	\$500	0.0%
101-101-5-20-6030 - SAFETY EQUIPMENT & SUPPLIES	–	–	\$191	–	–	–
101-101-5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	\$3,699	\$823	\$69	\$6,120	\$2,500	144.8%
101-101-5-20-6520 - LEASES - SOFTWARE (SAAS)	\$10,150	\$14,251	\$14,667	\$11,930	\$16,604	-28.2%
101-101-5-20-6540 - RENTAL - VENUE	–	–	\$1,014	–	–	–
101-101-5-40-9120 - VEHICLES	–	–	\$199,972	\$230,000	\$0	–
101-101-5-50-7060 - GRANTS-LOCAL GOVT	\$3,315	–	–	\$5,000	\$5,000	0.0%
101-101-5-50-7070 - GRANTS-BUSINESS	\$5,000	–	\$8,000	\$46,400	\$9,000	415.6%
101 - BOARD OF COMMISSIONERS TOTAL	\$530,516	\$1,209,028	\$1,136,783	\$1,398,231	\$1,022,524	36.7%
102 - FINANCE & ACCOUNTING						

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE
101-102-5-10-1400 - WAGES & SALARIES	\$435,908	\$253,810	\$342,944	\$440,690	\$493,395	-10.7%
101-102-5-10-1410 - TEMP WORKERS WAGES & SALARIES	\$3,040	\$10,079	—	\$0	\$0	—
101-102-5-10-1430 - FRINGE BENEFITS	\$101,419	\$63,667	\$87,423	\$143,222	\$131,023	9.3%
101-102-5-10-1440 - PERS	—	—	—	\$26,308	\$37,557	-30.0%
101-102-5-10-1450 - TAXES	\$33,090	\$19,795	\$25,670	\$29,318	\$39,846	-26.4%
101-102-5-10-1460 - UNEMPLOYMENT INS	\$4,698	\$3,272	\$5,178	\$2,444	\$3,045	-19.7%
101-102-5-10-1470 - WORKERS COMP INS	\$398	\$374	\$401	\$401	\$545	-26.4%
101-102-5-10-1480 - RETIREMENT-DB	\$58,978	\$16,143	\$40,074	\$34,609	\$96,080	-64.0%
101-102-5-10-1490 - RETIREMENT-DC	\$6,064	\$11,442	\$17,766	\$4,641	\$0	—
101-102-5-20-5250 - OFFICE SUPPLIES	\$7,993	\$1,522	\$1,410	\$2,500	\$2,500	0.0%
101-102-5-20-5260 - ADVERTISING/MARKETING	\$55	\$150	—	\$0	\$0	—
101-102-5-20-5310 - DUES & MEMBERSHIPS	\$413	\$1,000	\$849	\$2,300	\$2,300	0.0%
101-102-5-20-5320 - FEES - OTHER	\$350	\$420	\$72	\$0	\$0	—
101-102-5-20-5370 - INSURANCE - LIABILITY	—	\$1,199	\$1,516	\$1,292	\$1,710	-24.4%
101-102-5-20-5410 - LEGAL NOTICES	\$1,317	\$1,842	\$534	\$1,500	\$1,500	0.0%
101-102-5-20-5430 - POSTAGE/SHIPPING	—	\$45	\$7	\$100	\$100	0.0%
101-102-5-20-5450 - PUBLIC OFFICIALS BONDS	\$301	\$101	\$201	\$600	\$200	200.0%
101-102-5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	\$35	\$318	\$495	—	—	—
101-102-5-20-5470 - RECORDS DESTRUCTION	\$346	\$1,110	\$384	\$1,000	\$1,000	0.0%
101-102-5-20-5500 - TELEPHONE & INTERNET	—	\$560	\$470	\$750	\$750	0.0%
101-102-5-20-5510 - TRAINING & DEVELOPMENT	\$1,640	\$2,714	\$1,254	\$5,000	\$5,000	0.0%
101-102-5-20-5520 - TRANSPORTATION - MILEAGE	\$536	\$128	\$80	\$0	\$0	—
101-102-5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$1,292	\$2,243	\$72	\$5,000	\$5,000	0.0%
101-102-5-20-5730 - AUDIT & FINANCIAL SERVICES	\$16,375	\$42,750	\$25,795	\$52,000	\$55,000	-5.5%
101-102-5-20-5740 - CONSULTING SERVICES	\$10,880	\$48,954	\$5,746	\$75,000	\$10,000	650.0%
101-102-5-20-5830 - OTHER CONTRACTED SERVICES	\$4,680	—	—	\$35,000	\$0	—
101-102-5-20-5860 - SOFTWARE MAINTENANCE	—	\$34,456	\$36,102	\$36,000	\$36,000	0.0%
101-102-5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	\$277	\$3,061	\$4,645	—	\$5,000	-100.0%
101-102-5-20-5940 - FUEL	\$63	—	—	\$0	\$0	—
101-102-5-20-5950 - HOSPITALITY EVENT SUPPLIES	—	\$138	—	—	—	—
101-102-5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	—	\$384	\$70	\$11,500	\$8,000	43.8%
101-102-5-20-6520 - LEASES - SOFTWARE (SAAS)	\$81,276	\$37,504	\$37,894	\$38,207	\$80,273	-52.4%
102 - FINANCE & ACCOUNTING TOTAL	\$771,423	\$559,182	\$637,051	\$949,382	\$1,015,824	-6.5%
103 - ASSESSOR/TAX COLLECTOR						
101-103-5-10-1400 - WAGES & SALARIES	\$456,335	\$462,055	\$496,449	\$591,715	\$614,600	-3.7%
101-103-5-10-1410 - TEMP WORKERS WAGES & SALARIES	\$9,036	\$16,644	\$1,031	\$0	\$0	—
101-103-5-10-1430 - FRINGE BENEFITS	\$119,155	\$110,983	\$111,644	\$156,939	\$129,112	21.6%
101-103-5-10-1440 - PERS	—	—	—	\$0	\$20,452	-100.0%
101-103-5-10-1450 - TAXES	\$34,651	\$35,555	\$37,075	\$47,904	\$49,653	-3.5%
101-103-5-10-1460 - UNEMPLOYMENT INS	\$4,381	\$5,453	\$6,403	\$4,887	\$4,887	0.0%
101-103-5-10-1470 - WORKERS COMP INS	\$1,988	\$2,145	\$2,517	\$2,183	\$2,252	-3.1%

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE
101-103-5-10-1480 - RETIREMENT-DB	\$89,333	\$87,229	\$158,696	\$186,694	\$216,423	-13.7%
101-103-5-10-1490 - RETIREMENT-DC	\$5,730	\$1,274	\$11,608	\$19,817	\$0	–
101-103-5-20-5250 - OFFICE SUPPLIES	\$3,997	\$3,170	\$2,667	\$7,500	\$5,500	36.4%
101-103-5-20-5290 - BOOK PURCHASES	\$709	\$681	\$688	\$2,500	\$2,500	0.0%
101-103-5-20-5310 - DUES & MEMBERSHIPS	\$3,336	\$1,695	\$1,320	\$7,000	\$7,000	0.0%
101-103-5-20-5320 - FEES - OTHER	\$3,585	\$3,305	\$1,434	\$7,000	\$7,000	0.0%
101-103-5-20-5370 - INSURANCE - LIABILITY	–	\$2,518	\$2,823	\$2,711	\$3,244	-16.4%
101-103-5-20-5390 - INSURANCE - VEHICLE	–	\$1,497	\$1,571	\$1,675	\$1,510	10.9%
101-103-5-20-5410 - LEGAL NOTICES	\$1,079	\$537	\$213	\$1,200	\$1,500	-20.0%
101-103-5-20-5420 - MISCELLANEOUS EXPENSES	–	–	\$136	–	–	–
101-103-5-20-5430 - POSTAGE/SHIPPING	–	\$320	\$350	\$1,000	\$1,000	0.0%
101-103-5-20-5440 - PRINTING & COPIES	–	–	\$35	–	–	–
101-103-5-20-5450 - PUBLIC OFFICIALS BONDS	\$500	\$500	\$500	\$500	\$500	0.0%
101-103-5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	–	\$35	\$35	\$0	\$500	-100.0%
101-103-5-20-5500 - TELEPHONE & INTERNET	–	\$869	\$1,632	\$3,000	\$3,000	0.0%
101-103-5-20-5510 - TRAINING & DEVELOPMENT	\$4,755	\$2,210	\$3,200	\$10,000	\$10,000	0.0%
101-103-5-20-5520 - TRANSPORTATION - MILEAGE	–	–	–	\$500	\$500	0.0%
101-103-5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$4,046	\$4,998	\$3,608	\$7,500	\$7,500	0.0%
101-103-5-20-5810 - LEGAL SERVICES	\$3,308	-\$186	–	\$5,000	\$5,000	0.0%
101-103-5-20-5830 - OTHER CONTRACTED SERVICES	\$27,889	\$17,181	\$20,895	\$38,000	\$38,000	0.0%
101-103-5-20-5860 - SOFTWARE MAINTENANCE	\$57,962	\$5,650	\$14,414	\$105,000	\$110,000	-4.6%
101-103-5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	–	–	\$2,688	–	–	–
101-103-5-20-5930 - EQUIPMENT < \$5K	\$102	–	–	–	–	–
101-103-5-20-5940 - FUEL	\$1,031	\$1,146	\$760	\$3,500	\$3,500	0.0%
101-103-5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	–	\$210	–	\$4,500	\$4,500	0.0%
101-103-5-20-6075 - CASH OVER/SHORT	\$22	\$24	–	\$50	\$50	0.0%
101-103-5-20-6110 - COMPUTER HARDWARE/OFFICE EQUIP MAINT	–	\$382	–	\$0	\$2,000	-100.0%
101-103-5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	\$311	–	\$316	\$2,500	\$2,500	0.0%
101-103-5-20-6520 - LEASES - SOFTWARE (SAAS)	\$92	\$63,306	\$63,377	\$10,474	\$16,190	-35.3%
101-103-5-40-9030 - IT HARDWARE > \$5K	–	\$18,357	\$9,344	\$26,975	\$0	–
101-103-5-40-9040 - SOFTWARE (OWNED) > \$5	–	–	\$14,475	–	–	–
101-103-5-40-9120 - VEHICLES	–	–	–	–	\$28,000	-100.0%
101-103-5-50-7010 - PASS THRU PAYMENTS - STATE	\$740	\$550	\$1,760	\$0	\$0	–
103 - ASSESSOR/TAX COLLECTOR TOTAL	\$834,071	\$850,291	\$973,666	\$1,258,224	\$1,298,373	-3.1%
104 - TREASURER						
101-104-5-10-1400 - WAGES & SALARIES	\$85,424	\$91,185	\$83,806	\$96,998	\$99,815	-2.8%
101-104-5-10-1430 - FRINGE BENEFITS	\$23,960	\$24,733	\$22,639	\$26,373	\$26,719	-1.3%
101-104-5-10-1450 - TAXES	\$6,385	\$6,696	\$6,084	\$7,809	\$8,036	-2.8%
101-104-5-10-1460 - UNEMPLOYMENT INS	\$163	\$156	–	\$611	\$611	0.0%
101-104-5-10-1470 - WORKERS COMP INS	\$115	\$110	\$108	\$107	\$110	-2.7%
101-104-5-10-1480 - RETIREMENT-DB	\$21,580	\$22,578	\$41,284	\$48,305	\$55,298	-12.7%

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE
101-104-5-20-5250 - OFFICE SUPPLIES	\$4,521	\$2,348	\$2,781	\$5,500	\$5,000	10.0%
101-104-5-20-5280 - BANKING & MERCHANT FEES	—	\$17	\$10	\$25	\$0	—
101-104-5-20-5310 - DUES & MEMBERSHIPS	\$766	\$540	\$565	\$1,500	\$800	87.5%
101-104-5-20-5320 - FEES - OTHER	\$146	\$154	—	—	—	—
101-104-5-20-5370 - INSURANCE - LIABILITY	—	\$299	\$346	\$328	\$400	-18.0%
101-104-5-20-5440 - PRINTING & COPIES	\$130	\$341	\$500	\$500	\$750	-33.3%
101-104-5-20-5450 - PUBLIC OFFICIALS BONDS	\$500	\$500	\$500	\$500	\$500	0.0%
101-104-5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	\$35	\$135	\$36	\$100	\$100	0.0%
101-104-5-20-5500 - TELEPHONE & INTERNET	\$237	\$560	\$756	\$500	\$800	-37.5%
101-104-5-20-5510 - TRAINING & DEVELOPMENT	\$120	\$425	\$810	—	\$4,000	-100.0%
101-104-5-20-5520 - TRANSPORTATION - MILEAGE	\$149	\$229	\$348	\$700	\$700	0.0%
101-104-5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$338	\$598	\$1,201	\$6,000	\$6,000	0.0%
101-104-5-20-5860 - SOFTWARE MAINTENANCE	—	—	\$734	\$800	\$1,000	-20.0%
101-104-5-20-5940 - FUEL	\$70	\$134	\$246	\$0	\$150	-100.0%
101-104-5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	—	\$2,173	\$1,389	—	—	—
101-104-5-20-6110 - COMPUTER HARDWARE/OFFICE EQUIP MAINT	—	—	—	\$200	\$200	0.0%
101-104-5-20-6520 - LEASES - SOFTWARE (SAAS)	\$127	\$880	\$879	\$744	\$632	17.7%
104 - TREASURER TOTAL	\$144,766	\$154,791	\$165,021	\$197,600	\$211,621	-6.6%
105 - COUNTY CLERK						
101-105-5-10-1400 - WAGES & SALARIES	\$201,122	\$209,200	\$193,051	\$252,465	\$262,900	-4.0%
101-105-5-10-1410 - TEMP WORKERS WAGES & SALARIES	\$1,694	\$2,094	\$4,207	\$0	\$0	—
101-105-5-10-1430 - FRINGE BENEFITS	\$58,544	\$66,363	\$64,298	\$67,528	\$78,654	-14.2%
101-105-5-10-1450 - TAXES	\$15,287	\$15,740	\$14,695	\$20,401	\$21,417	-4.7%
101-105-5-10-1460 - UNEMPLOYMENT INS	\$1,688	\$2,042	\$1,953	\$2,187	\$2,241	-2.4%
101-105-5-10-1470 - WORKERS COMP INS	\$279	\$246	\$282	\$279	\$293	-4.8%
101-105-5-10-1480 - RETIREMENT-DB	\$50,552	\$51,844	\$95,109	\$110,995	\$127,983	-13.3%
101-105-5-10-1501 - LABOR & BENEFITS DISTRIBUTION	—	—	-\$2,205	—	—	—
101-105-5-20-5250 - OFFICE SUPPLIES	\$11,537	\$11,615	\$700	\$20,000	\$20,000	0.0%
101-105-5-20-5260 - ADVERTISING/MARKETING	\$845	—	—	\$500	\$500	0.0%
101-105-5-20-5270 - ALARM MONITORING	\$380	—	—	—	—	—
101-105-5-20-5310 - DUES & MEMBERSHIPS	\$1,515	\$750	\$855	\$3,500	\$3,500	0.0%
101-105-5-20-5320 - FEES - OTHER	\$219	\$170	\$0	—	—	—
101-105-5-20-5330 - FEES - PERMITS/LICENSES	—	—	\$1,795	—	—	—
101-105-5-20-5370 - INSURANCE - LIABILITY	—	\$1,224	\$1,368	\$1,310	\$1,604	-18.3%
101-105-5-20-5410 - LEGAL NOTICES	—	—	\$277	\$200	\$200	0.0%
101-105-5-20-5420 - MISCELLANEOUS EXPENSES	\$9,902	—	—	\$200	\$200	0.0%
101-105-5-20-5430 - POSTAGE/SHIPPING	\$1,106	\$4,310	\$2,988	\$6,800	\$6,800	0.0%
101-105-5-20-5440 - PRINTING & COPIES	—	\$3,216	\$6,592	\$20,250	\$20,250	0.0%
101-105-5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	—	\$35	—	\$150	\$150	0.0%
101-105-5-20-5480 - REFUNDS	\$1,678	—	—	\$200	\$200	0.0%
101-105-5-20-5510 - TRAINING & DEVELOPMENT	\$888	\$3,040	\$325	\$3,500	\$7,500	-53.3%

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE
101-105-5-20-5520 - TRANSPORTATION - MILEAGE	\$1,633	\$3,367	\$1,825	\$4,000	\$4,500	-11.1%
101-105-5-20-5530 - TRANSPORTATION - OTHER	—	\$56	—	\$225	\$225	0.0%
101-105-5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$3,360	\$3,544	\$4,430	\$5,000	\$5,000	0.0%
101-105-5-20-5810 - LEGAL SERVICES	—	—	—	\$20,000	\$20,000	0.0%
101-105-5-20-5830 - OTHER CONTRACTED SERVICES	\$3,692	\$6,425	\$11,231	\$7,500	\$7,500	0.0%
101-105-5-20-5860 - SOFTWARE MAINTENANCE	\$6,053	\$10,208	\$10,865	\$10,701	\$9,982	7.2%
101-105-5-20-5870 - TRANSPORTATION SERVICES	\$6	—	—	—	—	—
101-105-5-20-5930 - EQUIPMENT < \$5K	—	—	\$50	—	—	—
101-105-5-20-5940 - FUEL	\$104	\$126	\$210	—	—	—
101-105-5-20-5970 - MISCELLANEOUS SUPPLIES	—	—	\$16	—	—	—
101-105-5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	\$2,544	—	—	\$5,000	\$5,000	0.0%
101-105-5-20-6110 - COMPUTER HARDWARE/OFFICE EQUIP MAINT	\$5,536	\$1,575	\$115	\$3,655	\$3,270	11.8%
101-105-5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	—	—	\$99	—	—	—
101-105-5-20-6520 - LEASES - SOFTWARE (SAAS)	\$33	\$1,173	\$1,115	\$1,115	\$1,115	0.0%
101-105-5-20-6530 - RENTAL - EQUIPMENT	\$800	—	—	\$1,000	\$1,000	0.0%
101-105-5-20-6560 - LEASES - STORAGE FACILITIES	\$180	\$360	\$360	\$320	\$420	-23.8%
101-105-5-50-7010 - PASS THRU PAYMENTS - STATE	\$3,244	\$2,247	\$2,785	\$3,000	\$3,000	0.0%
105 - COUNTY CLERK TOTAL	\$384,420	\$400,971	\$419,392	\$571,981	\$615,404	-7.1%
106 - VETERANS						
101-106-5-10-1400 - WAGES & SALARIES	\$67,291	\$84,299	\$67,858	\$87,663	\$83,410	5.1%
101-106-5-10-1430 - FRINGE BENEFITS	\$10,975	\$28,594	\$21,431	\$30,865	\$27,349	12.9%
101-106-5-10-1440 - PERS	—	—	—	\$0	\$7,307	-100.0%
101-106-5-10-1450 - TAXES	\$5,122	\$6,076	\$5,047	\$7,096	\$6,766	4.9%
101-106-5-10-1460 - UNEMPLOYMENT INS	\$828	\$1,220	\$1,280	\$848	\$869	-2.4%
101-106-5-10-1470 - WORKERS COMP INS	\$147	\$100	\$129	\$135	\$93	45.2%
101-106-5-10-1480 - RETIREMENT-DB	\$15,589	\$16,887	\$1,230	\$34,059	\$0	—
101-106-5-10-1490 - RETIREMENT-DC	—	—	\$1,212	\$0	\$0	—
101-106-5-20-5250 - OFFICE SUPPLIES	\$213	\$750	\$178	\$600	\$600	0.0%
101-106-5-20-5260 - ADVERTISING/MARKETING	\$1,517	\$3,807	\$2,061	\$4,000	\$5,000	-20.0%
101-106-5-20-5290 - BOOK PURCHASES	\$293	\$572	\$583	\$600	\$600	0.0%
101-106-5-20-5310 - DUES & MEMBERSHIPS	\$75	\$125	\$125	\$800	\$500	60.0%
101-106-5-20-5320 - FEES - OTHER	\$94	\$100	\$100	\$110	\$110	0.0%
101-106-5-20-5370 - INSURANCE - LIABILITY	—	\$452	\$512	\$492	\$591	-16.8%
101-106-5-20-5390 - INSURANCE - VEHICLE	—	\$587	\$632	\$659	\$619	6.5%
101-106-5-20-5420 - MISCELLANEOUS EXPENSES	—	—	\$36	\$200	\$200	0.0%
101-106-5-20-5430 - POSTAGE/SHIPPING	—	—	\$16	\$0	\$0	—
101-106-5-20-5440 - PRINTING & COPIES	\$112	\$112	\$166	\$700	\$500	40.0%
101-106-5-20-5500 - TELEPHONE & INTERNET	\$4,727	\$640	\$340	\$2,000	\$900	122.2%
101-106-5-20-5510 - TRAINING & DEVELOPMENT	\$25	\$114	\$277	\$6,000	\$6,000	0.0%
101-106-5-20-5520 - TRANSPORTATION - MILEAGE	\$107	\$389	\$229	\$300	\$300	0.0%
101-106-5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$88	\$396	\$127	\$3,250	\$3,500	-7.1%

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE
101-106-5-20-5830 - OTHER CONTRACTED SERVICES	–	\$234	\$280	\$500	\$500	0.0%
101-106-5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	–	–	\$997	–	–	–
101-106-5-20-5940 - FUEL	–	\$374	\$196	\$800	\$800	0.0%
101-106-5-20-5950 - HOSPITALITY EVENT SUPPLIES	–	\$769	\$1,454	\$3,900	\$5,000	-22.0%
101-106-5-20-5970 - MISCELLANEOUS SUPPLIES	\$5,314	–	–	\$100	\$100	0.0%
101-106-5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	–	\$358	–	\$0	\$500	-100.0%
101-106-5-20-6050 - SMALL TOOLS & EQUIPMENT < \$5K	–	–	\$39	–	–	–
101-106-5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	–	\$1,077	\$271	\$500	\$500	0.0%
101-106-5-20-6520 - LEASES - SOFTWARE (SAAS)	–	\$1,863	\$1,641	\$2,394	\$2,000	19.7%
101-106-5-20-6540 - RENTAL - VENUE	–	\$200	\$500	\$600	\$600	0.0%
106 - VETERANS TOTAL	\$112,519	\$150,094	\$108,947	\$189,171	\$155,214	21.9%
107 - BD OF PROPERTY TAX APPEAL						
101-107-5-10-1400 - WAGES & SALARIES	\$1,385	\$1,507	\$30	\$1,631	\$1,689	-3.4%
101-107-5-10-1430 - FRINGE BENEFITS	\$387	\$448	\$10	\$452	\$538	-16.0%
101-107-5-10-1450 - TAXES	\$104	\$112	\$2	\$132	\$137	-3.7%
101-107-5-10-1460 - UNEMPLOYMENT INS	\$6	\$7	\$0	\$13	\$13	0.0%
101-107-5-10-1470 - WORKERS COMP INS	\$0	\$0	\$1	\$2	\$2	0.0%
101-107-5-10-1480 - RETIREMENT-DB	\$350	\$373	\$7	\$815	\$938	-13.1%
101-107-5-10-1501 - LABOR & BENEFITS DISTRIBUTION	–	–	\$2,205	–	–	–
101-107-5-20-5250 - OFFICE SUPPLIES	–	–	–	\$150	\$300	-50.0%
101-107-5-20-5490 - STIPENDS	–	–	\$375	\$500	\$500	0.0%
101-107-5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	–	–	–	\$500	\$500	0.0%
107 - BD OF PROPERTY TAX APPEAL TOTAL	\$2,233	\$2,447	\$2,632	\$4,195	\$4,617	-9.1%
109 - JUSTICE COURT						
101-109-5-10-1400 - WAGES & SALARIES	\$165,968	\$191,642	\$175,771	\$203,378	\$212,145	-4.1%
101-109-5-10-1430 - FRINGE BENEFITS	\$68,912	\$78,128	\$69,317	\$84,068	\$76,671	9.7%
101-109-5-10-1450 - TAXES	\$11,673	\$14,064	\$12,831	\$16,450	\$17,129	-4.0%
101-109-5-10-1460 - UNEMPLOYMENT INS	\$1,188	\$1,785	\$1,680	\$1,819	\$1,833	-0.8%
101-109-5-10-1470 - WORKERS COMP INS	\$230	\$236	\$237	\$225	\$235	-4.3%
101-109-5-10-1480 - RETIREMENT-DB	\$39,853	\$47,491	\$86,598	\$101,761	\$117,878	-13.7%
101-109-5-20-5250 - OFFICE SUPPLIES	\$3,286	\$2,107	\$521	\$7,700	\$7,700	0.0%
101-109-5-20-5280 - BANKING & MERCHANT FEES	–	\$265	–	\$0	\$0	–
101-109-5-20-5290 - BOOK PURCHASES	–	–	\$55	\$1,015	\$1,015	0.0%
101-109-5-20-5310 - DUES & MEMBERSHIPS	\$404	\$454	\$325	–	–	–
101-109-5-20-5320 - FEES - OTHER	\$240	\$254	\$158	–	–	–
101-109-5-20-5340 - FEES - WITNESS/JURY	\$314	\$260	–	\$3,300	\$3,300	0.0%
101-109-5-20-5370 - INSURANCE - LIABILITY	–	\$967	\$1,073	\$1,037	\$1,228	-15.6%
101-109-5-20-5390 - INSURANCE - VEHICLE	–	\$442	\$450	\$490	\$429	14.2%
101-109-5-20-5420 - MISCELLANEOUS EXPENSES	–	\$14	\$36	\$0	\$0	–
101-109-5-20-5430 - POSTAGE/SHIPPING	–	–	\$40	–	–	–
101-109-5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	\$125	–	–	\$1,000	\$1,000	0.0%

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE
101-109-5-20-5470 - RECORDS DESTRUCTION	\$180	\$185	\$215	\$0	\$300	-100.0%
101-109-5-20-5480 - REFUNDS	—	\$303	—	\$0	\$0	—
101-109-5-20-5500 - TELEPHONE & INTERNET	—	—	\$342	—	—	—
101-109-5-20-5510 - TRAINING & DEVELOPMENT	\$787	\$984	\$1,526	\$3,140	\$3,400	-7.7%
101-109-5-20-5520 - TRANSPORTATION - MILEAGE	\$1,099	\$610	\$381	\$2,000	\$2,200	-9.1%
101-109-5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$2,043	\$1,037	\$1,507	\$3,300	\$3,600	-8.3%
101-109-5-20-5780 - INTERPRETER SERVICES	\$6,224	\$10,963	\$11,110	\$8,800	\$14,000	-37.1%
101-109-5-20-5810 - LEGAL SERVICES	\$17,350	\$32,208	\$21,600	\$59,400	\$59,400	0.0%
101-109-5-20-5860 - SOFTWARE MAINTENANCE	\$4,865	\$2,794	\$2,813	\$7,850	\$8,050	-2.5%
101-109-5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	—	\$134	\$10	—	—	—
101-109-5-20-5940 - FUEL	\$1,735	\$1,355	\$942	\$2,200	\$2,400	-8.3%
101-109-5-20-5970 - MISCELLANEOUS SUPPLIES	\$56	\$63	—	\$0	\$0	—
101-109-5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	—	\$896	\$198	—	—	—
101-109-5-20-6100 - BUILDING MAINTENANCE	\$36	—	—	—	—	—
101-109-5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	\$604	\$721	\$70	\$1,100	\$1,600	-31.3%
101-109-5-20-6520 - LEASES - SOFTWARE (SAAS)	—	\$3,368	\$3,652	\$1,115	\$4,875	-77.1%
101-109-5-50-7020 - PASS THRU PAYMENTS - OTHER	—	\$220	—	\$0	\$0	—
109 - JUSTICE COURT TOTAL	\$327,171	\$393,950	\$393,456	\$511,148	\$540,388	-5.4%
111 - DISTRICT ATTORNEY						
101-111-5-10-1400 - WAGES & SALARIES	\$287,169	\$230,828	\$184,310	\$240,523	\$327,250	-26.5%
101-111-5-10-1401 - STIPEND	—	—	—	\$38,944	\$25,000	55.8%
101-111-5-10-1430 - FRINGE BENEFITS	\$62,888	\$57,306	\$45,435	\$72,180	\$108,074	-33.2%
101-111-5-10-1440 - PERS	—	—	—	\$10,944	\$21,158	-48.3%
101-111-5-10-1450 - TAXES	\$21,556	\$17,170	\$13,700	\$19,473	\$26,446	-26.4%
101-111-5-10-1460 - UNEMPLOYMENT INS	\$3,158	\$3,009	\$2,183	\$1,747	\$2,444	-28.5%
101-111-5-10-1470 - WORKERS COMP INS	\$397	\$283	\$272	\$267	\$362	-26.2%
101-111-5-10-1480 - RETIREMENT-DB	\$33,377	\$32,844	\$59,527	\$70,098	\$81,641	-14.1%
101-111-5-10-1490 - RETIREMENT-DC	\$4,950	\$2,848	-\$386	\$0	\$0	—
101-111-5-10-1501 - LABOR & BENEFITS DISTRIBUTION	—	—	-\$35,788	—	—	—
101-111-5-20-5250 - OFFICE SUPPLIES	\$8,987	\$4,452	\$2,843	\$11,000	\$11,000	0.0%
101-111-5-20-5260 - ADVERTISING/MARKETING	—	\$339	—	\$0	\$0	—
101-111-5-20-5290 - BOOK PURCHASES	—	\$180	—	\$500	\$500	0.0%
101-111-5-20-5310 - DUES & MEMBERSHIPS	\$6,356	\$5,223	\$4,438	\$2,500	\$6,000	-58.3%
101-111-5-20-5320 - FEES - OTHER	—	\$400	\$511	—	—	—
101-111-5-20-5340 - FEES - WITNESS/JURY	\$196	\$81	—	\$3,500	\$3,500	0.0%
101-111-5-20-5370 - INSURANCE - LIABILITY	—	\$970	\$1,101	\$1,037	\$1,751	-40.8%
101-111-5-20-5390 - INSURANCE - VEHICLE	—	\$950	\$1,547	\$1,073	\$1,487	-27.8%
101-111-5-20-5420 - MISCELLANEOUS EXPENSES	\$794	\$640	\$79	\$3,000	\$3,000	0.0%
101-111-5-20-5430 - POSTAGE/SHIPPING	—	\$98	\$13	\$0	\$0	—
101-111-5-20-5440 - PRINTING & COPIES	\$523	\$878	\$470	\$1,000	\$1,000	0.0%
101-111-5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	—	\$84	\$482	\$4,200	\$4,200	0.0%

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE
101-111-5-20-5470 - RECORDS DESTRUCTION	\$181	\$784	\$192	\$0	\$0	–
101-111-5-20-5500 - TELEPHONE & INTERNET	\$173	\$1,796	\$1,006	\$5,000	\$5,000	0.0%
101-111-5-20-5510 - TRAINING & DEVELOPMENT	\$2,656	\$2,570	\$1,159	\$3,000	\$3,000	0.0%
101-111-5-20-5520 - TRANSPORTATION - MILEAGE	\$266	\$337	\$245	\$750	\$750	0.0%
101-111-5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$4,507	\$4,132	\$5,982	\$4,700	\$5,500	-14.6%
101-111-5-20-5780 - INTERPRETER SERVICES	\$760	\$1,726	\$824	\$0	\$0	–
101-111-5-20-5800 - LAB SERVICES	\$126	\$94	\$47	–	–	–
101-111-5-20-5810 - LEGAL SERVICES	\$1,087	-\$105	–	\$0	\$0	–
101-111-5-20-5830 - OTHER CONTRACTED SERVICES	\$2,417	\$3,348	\$1,871	\$3,500	\$3,500	0.0%
101-111-5-20-5850 - INVESTIGATION SERVICES	\$2,855	\$1,835	\$1,695	\$3,000	\$3,000	0.0%
101-111-5-20-5860 - SOFTWARE MAINTENANCE	\$2,750	\$2,750	–	\$3,000	\$3,000	0.0%
101-111-5-20-5870 - TRANSPORTATION SERVICES	\$1,025	–	–	\$0	\$0	–
101-111-5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	\$4,841	\$4,874	\$3,245	\$1,500	\$4,500	-66.7%
101-111-5-20-5940 - FUEL	\$5,239	\$4,335	\$2,750	\$6,000	\$6,000	0.0%
101-111-5-20-5950 - HOSPITALITY EVENT SUPPLIES	–	\$30	–	\$0	\$0	–
101-111-5-20-5970 - MISCELLANEOUS SUPPLIES	–	–	\$35	–	–	–
101-111-5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	–	\$1,696	\$3,395	–	–	–
101-111-5-20-6050 - SMALL TOOLS & EQUIPMENT < \$5K	–	–	\$130	–	–	–
101-111-5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	\$621	\$4,016	\$731	\$2,000	\$4,000	-50.0%
101-111-5-20-6520 - LEASES - SOFTWARE (SAAS)	\$3,610	\$3,107	\$5,936	\$4,678	\$6,122	-23.6%
111 - DISTRICT ATTORNEY TOTAL	\$463,464	\$395,909	\$309,982	\$519,114	\$669,185	-22.4%
112 - JUVENILE DEPARTMENT						
101-112-5-10-1400 - WAGES & SALARIES	\$185,411	\$204,570	\$188,774	\$218,511	\$236,517	-7.6%
101-112-5-10-1430 - FRINGE BENEFITS	\$44,494	\$55,730	\$50,936	\$60,865	\$61,191	-0.5%
101-112-5-10-1440 - PERS	–	–	–	\$0	\$15,152	-100.0%
101-112-5-10-1450 - TAXES	\$13,947	\$15,307	\$14,129	\$17,707	\$19,116	-7.4%
101-112-5-10-1460 - UNEMPLOYMENT INS	\$2,166	\$2,930	\$2,875	\$1,833	\$1,833	0.0%
101-112-5-10-1470 - WORKERS COMP INS	\$4,150	\$3,215	\$3,686	\$4,481	\$4,854	-7.7%
101-112-5-10-1480 - RETIREMENT-DB	\$23,056	\$23,804	\$43,351	\$50,905	\$59,691	-14.7%
101-112-5-10-1490 - RETIREMENT-DC	\$6,040	\$9,773	\$9,070	\$10,596	\$0	–
101-112-5-20-5250 - OFFICE SUPPLIES	\$476	\$439	\$470	\$2,250	\$2,000	12.5%
101-112-5-20-5310 - DUES & MEMBERSHIPS	\$887	\$500	\$1,306	\$1,350	\$1,350	0.0%
101-112-5-20-5320 - FEES - OTHER	\$68	\$72	–	–	–	–
101-112-5-20-5370 - INSURANCE - LIABILITY	–	\$961	\$1,065	\$1,037	\$1,237	-16.2%
101-112-5-20-5390 - INSURANCE - VEHICLE	–	\$1,254	\$1,348	\$1,412	\$1,318	7.1%
101-112-5-20-5420 - MISCELLANEOUS EXPENSES	\$0	–	\$310	\$1,000	\$1,000	0.0%
101-112-5-20-5430 - POSTAGE/SHIPPING	–	–	\$28	–	–	–
101-112-5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	\$1,287	\$35	\$35	\$500	\$500	0.0%
101-112-5-20-5500 - TELEPHONE & INTERNET	\$1,136	\$1,038	\$1,313	\$1,500	\$1,500	0.0%
101-112-5-20-5510 - TRAINING & DEVELOPMENT	\$1,300	\$1,275	\$1,340	\$2,500	\$2,500	0.0%
101-112-5-20-5520 - TRANSPORTATION - MILEAGE	\$114	–	–	\$250	\$250	0.0%

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE
101-112-5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$1,764	\$1,857	\$2,080	\$2,500	\$3,000	-16.7%
101-112-5-20-5780 - INTERPRETER SERVICES	—	—	—	\$1,250	\$1,250	0.0%
101-112-5-20-5800 - LAB SERVICES	\$285	\$449	\$595	\$750	\$750	0.0%
101-112-5-20-5830 - OTHER CONTRACTED SERVICES	\$71,120	\$15,246	\$12,474	\$22,000	\$23,000	-4.4%
101-112-5-20-5870 - TRANSPORTATION SERVICES	—	\$74	—	—	—	—
101-112-5-20-5880 - MEDICAL/PHYSIATRIC SERVICES	\$6,492	\$6,609	\$626	\$2,000	\$2,000	0.0%
101-112-5-20-5890 - JAIL-BOARD AND ROOM	—	—	—	\$45,000	\$45,000	0.0%
101-112-5-20-5930 - EQUIPMENT < \$5K	\$20	—	—	—	—	—
101-112-5-20-5940 - FUEL	\$2,883	\$2,961	\$2,112	\$3,000	\$3,000	0.0%
101-112-5-20-5950 - HOSPITALITY EVENT SUPPLIES	—	\$14	\$298	\$0	\$0	—
101-112-5-20-5970 - MISCELLANEOUS SUPPLIES	\$406	—	\$835	\$250	\$500	-50.0%
101-112-5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	—	—	\$24	—	—	—
101-112-5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	\$1,334	\$255	\$653	\$2,000	\$2,000	0.0%
101-112-5-20-6520 - LEASES - SOFTWARE (SAAS)	\$84	\$1,232	\$1,143	\$1,115	\$1,200	-7.1%
101-112-5-20-6545 - RENTAL - OTHER	\$95	—	—	—	—	—
101-112-5-40-9060 - EQUIPMENT & FURNISHINGS > \$5K	\$29,070	—	—	\$0	\$0	—
101-112-5-40-9120 - VEHICLES	—	\$45,280	—	\$0	\$0	—
101-112-5-50-7020 - PASS THRU PAYMENTS - OTHER	\$180	\$461	\$857	\$1,500	\$1,500	0.0%
101-112-5-50-7060 - GRANTS-LOCAL GOVT	\$15,000	—	—	—	—	—
101-112-5-50-7070 - GRANTS-BUSINESS	\$17,282	—	—	\$35,000	\$35,000	0.0%
112 - JUVENILE DEPARTMENT TOTAL	\$430,546	\$395,342	\$341,733	\$493,062	\$528,209	-6.7%
113 - SHERIFF DEPARTMENT						
101-113-5-10-1400 - WAGES & SALARIES	\$2,086,612	\$2,315,389	\$1,680,423	\$2,421,865	\$2,479,746	-2.3%
101-113-5-10-1410 - TEMP WORKERS WAGES & SALARIES	\$14,684	\$15,077	—	\$0	\$0	—
101-113-5-10-1420 - OVERTIME	\$100,724	\$84,782	\$64,485	\$147,827	\$125,759	17.5%
101-113-5-10-1430 - FRINGE BENEFITS	\$586,285	\$638,762	\$495,644	\$653,060	\$763,902	-14.5%
101-113-5-10-1440 - PERS	\$95,626	\$70,240	\$93,340	\$187,244	\$217,233	-13.8%
101-113-5-10-1450 - TAXES	\$168,763	\$186,034	\$134,461	\$214,069	\$215,266	-0.6%
101-113-5-10-1460 - UNEMPLOYMENT INS	\$22,086	\$31,592	\$24,461	\$18,617	\$18,645	-0.2%
101-113-5-10-1470 - WORKERS COMP INS	\$46,100	\$39,768	\$51,415	\$64,093	\$64,461	-0.6%
101-113-5-10-1480 - RETIREMENT-DB	\$439,813	\$418,234	\$513,584	\$714,787	\$756,663	-5.5%
101-113-5-10-1490 - RETIREMENT-DC	\$1,920	—	—	\$0	\$0	—
101-113-5-10-1500 - EMPLOYEE INCENTIVES	\$63,189	\$96,468	\$73,429	\$31,803	\$17,604	80.7%
101-113-5-20-5250 - OFFICE SUPPLIES	\$18,213	\$5,458	\$3,808	\$15,750	\$10,750	46.5%
101-113-5-20-5260 - ADVERTISING/MARKETING	\$910	\$1,959	\$476	\$1,500	\$1,500	0.0%
101-113-5-20-5280 - BANKING & MERCHANT FEES	\$50	\$143	\$1	\$250	\$250	0.0%
101-113-5-20-5290 - BOOK PURCHASES	—	—	\$60	—	—	—
101-113-5-20-5310 - DUES & MEMBERSHIPS	\$9,177	\$5,046	\$683	\$10,000	\$10,000	0.0%
101-113-5-20-5320 - FEES - OTHER	\$252	\$266	\$1	—	—	—
101-113-5-20-5330 - FEES - PERMITS/LICENSES	—	\$10	—	\$0	\$0	—
101-113-5-20-5370 - INSURANCE - LIABILITY	—	\$69,292	\$75,036	\$74,428	\$87,474	-14.9%

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE
101-113-5-20-5375 - INSURANCE - MARINE PATROL	–	–	–	\$1,000	\$0	–
101-113-5-20-5380 - INSURANCE-PROPERTY	–	\$9,825	\$8,190	\$15,258	\$7,502	103.4%
101-113-5-20-5390 - INSURANCE - VEHICLE	–	\$52,486	\$56,134	\$57,769	\$59,998	-3.7%
101-113-5-20-5410 - LEGAL NOTICES	\$472	\$1,711	\$618	\$1,000	\$1,000	0.0%
101-113-5-20-5420 - MISCELLANEOUS EXPENSES	\$2,804	\$4,156	\$475	\$8,000	\$7,000	14.3%
101-113-5-20-5430 - POSTAGE/SHIPPING	\$39	\$278	\$186	\$300	\$300	0.0%
101-113-5-20-5440 - PRINTING & COPIES	\$1,258	\$5,184	\$3,716	\$2,500	\$3,000	-16.7%
101-113-5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	\$22	\$5,590	\$6,316	\$6,000	\$7,000	-14.3%
101-113-5-20-5470 - RECORDS DESTRUCTION	\$302	\$1,865	\$1,036	\$1,200	\$1,200	0.0%
101-113-5-20-5500 - TELEPHONE & INTERNET	\$38,607	\$27,635	\$24,307	\$30,000	\$32,000	-6.3%
101-113-5-20-5510 - TRAINING & DEVELOPMENT	\$8,570	\$7,083	\$9,303	\$14,000	\$14,000	0.0%
101-113-5-20-5511 - TRAINING & DEVELOPMENT-MARINE	–	–	–	\$1,000	\$1,500	-33.3%
101-113-5-20-5520 - TRANSPORTATION - MILEAGE	–	–	–	\$500	\$0	–
101-113-5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$16,711	\$16,073	\$15,442	\$20,000	\$20,000	0.0%
101-113-5-20-5600 - UNIFORMS CLOTHING EXPENSE	\$71,022	\$39,429	\$42,148	\$70,500	\$70,500	0.0%
101-113-5-20-5830 - OTHER CONTRACTED SERVICES	\$252,171	\$9,978	\$13,489	\$6,000	\$10,000	-40.0%
101-113-5-20-5840 - EMPLOYMENT SCREENING	\$5,192	\$11,747	\$6,021	\$8,000	\$8,000	0.0%
101-113-5-20-5850 - INVESTIGATION SERVICES	\$4,533	\$1,796	–	\$10,000	\$10,000	0.0%
101-113-5-20-5860 - SOFTWARE MAINTENANCE	–	\$3,816	\$3,946	\$10,000	\$11,500	-13.0%
101-113-5-20-5870 - TRANSPORTATION SERVICES	\$3,417	-\$317	–	\$5,000	\$5,000	0.0%
101-113-5-20-5890 - JAIL-BOARD AND ROOM	\$86,537	\$603,648	\$601,536	\$700,800	\$700,800	0.0%
101-113-5-20-5895 - JAIL-MEDICAL EXPENSE	\$20,650	\$23,187	\$8,763	\$15,000	\$15,000	0.0%
101-113-5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	\$5,990	–	\$5,570	–	\$26,930	-100.0%
101-113-5-20-5930 - EQUIPMENT < \$5K	\$15,435	\$4,047	\$52,468	\$5,000	\$6,000	-16.7%
101-113-5-20-5940 - FUEL	\$136,092	\$125,377	\$95,966	\$135,500	\$135,500	0.0%
101-113-5-20-5941 - FUEL-MARINE PATROL	\$11,275	\$3,693	\$6,265	\$8,000	\$8,000	0.0%
101-113-5-20-5970 - MISCELLANEOUS SUPPLIES	\$7,397	\$5,195	\$5,119	\$26,500	\$20,000	32.5%
101-113-5-20-5971 - MISCELLANEOUS SUPPLIES-MARINE PATROL	\$525	\$73	\$145	\$1,000	\$1,500	-33.3%
101-113-5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	–	\$714	–	\$1,000	\$1,000	0.0%
101-113-5-20-6030 - SAFETY EQUIPMENT & SUPPLIES	\$3,996	\$2,504	\$2,695	\$3,500	\$3,500	0.0%
101-113-5-20-6050 - SMALL TOOLS & EQUIPMENT < \$5K	\$556	\$23	\$73	\$500	\$500	0.0%
101-113-5-20-6070 - TRAINING MATERIALS	\$32	–	–	\$1,000	\$1,000	0.0%
101-113-5-20-6100 - BUILDING MAINTENANCE	–	–	\$258	–	–	–
101-113-5-20-6110 - COMPUTER HARDWARE/OFFICE EQUIP MAINT	\$2,041	\$4,972	\$5,470	\$7,000	\$7,000	0.0%
101-113-5-20-6140 - MISCELLANEOUS REPAIR & MAINT	–	–	–	\$2,700	\$1,000	170.0%
101-113-5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	\$63,908	\$42,572	\$59,569	\$60,000	\$60,000	0.0%
101-113-5-20-6230 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE-MARINE PATROL	\$1,061	–	\$197	\$1,000	\$1,000	0.0%

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE
101-113-5-20-6520 - LEASES - SOFTWARE (SAAS)	\$9,052	\$44,100	\$46,034	\$29,302	\$109,563	-73.3%
101-113-5-20-6540 - RENTAL - VENUE	\$500	—	—	—	—	—
101-113-5-20-6550 - LEASES - OFFICE	\$2,561	—	—	\$2,500	\$0	—
101-113-5-20-6560 - LEASES - STORAGE FACILITIES	—	\$2,637	\$2,716	—	—	—
101-113-5-40-9000 - CAPITAL OUTLAY- OTHER	—	—	\$24,048	\$100,000	\$0	—
101-113-5-40-9060 - EQUIPMENT & FURNISHINGS > \$5K	—	—	—	—	\$56,000	-100.0%
101-113-5-40-9120 - VEHICLES	\$353,575	\$482,905	\$442,116	\$461,595	\$395,036	16.9%
101-113-5-50-7010 - PASS THRU PAYMENTS - STATE	\$2,715	\$2,145	\$1,155	\$2,500	\$2,500	0.0%
113 - SHERIFF DEPARTMENT TOTAL	\$4,783,418	\$5,524,645	\$4,762,799	\$6,387,717	\$6,590,582	-3.1%
114 - HEALTH DEPARTMENT						
101-114-5-10-1400 - WAGES & SALARIES	\$507,942	\$504,155	\$524,754	\$864,707	\$917,652	-5.8%
101-114-5-10-1410 - TEMP WORKERS WAGES & SALARIES	\$11,103	\$7,769	—	\$0	\$0	—
101-114-5-10-1420 - OVERTIME	\$213	—	—	\$0	\$0	—
101-114-5-10-1430 - FRINGE BENEFITS	\$126,483	\$161,231	\$146,752	\$263,340	\$235,820	11.7%
101-114-5-10-1440 - PERS	—	—	—	\$13,173	\$70,099	-81.2%
101-114-5-10-1450 - TAXES	\$38,877	\$37,667	\$38,490	\$69,996	\$74,226	-5.7%
101-114-5-10-1460 - UNEMPLOYMENT INS	\$5,256	\$7,062	\$8,289	\$7,654	\$7,820	-2.1%
101-114-5-10-1470 - WORKERS COMP INS	\$1,540	\$1,372	\$1,889	\$2,480	\$2,629	-5.7%
101-114-5-10-1480 - RETIREMENT-DB	\$38,772	\$36,118	\$66,630	\$78,021	\$97,054	-19.6%
101-114-5-10-1490 - RETIREMENT-DC	\$18,639	\$23,222	\$27,749	\$40,837	\$0	—
101-114-5-20-5250 - OFFICE SUPPLIES	\$4,504	\$2,425	\$4,003	\$4,000	\$4,000	0.0%
101-114-5-20-5260 - ADVERTISING/MARKETING	\$272	\$6,972	\$633	\$300	\$300	0.0%
101-114-5-20-5280 - BANKING & MERCHANT FEES	\$2	\$702	-\$89	\$100	\$100	0.0%
101-114-5-20-5310 - DUES & MEMBERSHIPS	\$1,938	—	\$2,228	\$2,450	\$2,750	-10.9%
101-114-5-20-5320 - FEES - OTHER	\$55	\$937	\$276	\$1,605	\$1,605	0.0%
101-114-5-20-5330 - FEES - PERMITS/LICENSES	\$348	\$380	\$300	\$435	\$535	-18.7%
101-114-5-20-5370 - INSURANCE - LIABILITY	—	\$5,750	\$5,562	\$6,185	\$5,897	4.9%
101-114-5-20-5380 - INSURANCE- PROPERTY	—	\$2,349	\$3,213	\$3,648	\$2,538	43.7%
101-114-5-20-5390 - INSURANCE - VEHICLE	—	\$2,499	\$2,476	\$2,804	\$3,191	-12.1%
101-114-5-20-5420 - MISCELLANEOUS EXPENSES	\$12,842	\$1,991	\$375	\$700	\$700	0.0%
101-114-5-20-5430 - POSTAGE/SHIPPING	\$67	\$299	\$122	\$200	\$200	0.0%
101-114-5-20-5440 - PRINTING & COPIES	—	\$631	\$521	\$800	\$800	0.0%
101-114-5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	\$31	\$35	\$273	\$300	\$300	0.0%
101-114-5-20-5470 - RECORDS DESTRUCTION	\$253	\$149	\$108	\$300	\$300	0.0%
101-114-5-20-5480 - REFUNDS	—	—	\$10,286	—	—	—
101-114-5-20-5500 - TELEPHONE & INTERNET	\$3,755	\$5,179	\$3,710	\$5,300	\$5,300	0.0%
101-114-5-20-5510 - TRAINING & DEVELOPMENT	\$959	\$2,319	\$600	\$2,500	\$2,500	0.0%
101-114-5-20-5520 - TRANSPORTATION - MILEAGE	\$527	\$1,156	\$2,127	\$1,000	\$1,000	0.0%
101-114-5-20-5560 - UTILITIES - ELECTRICITY	\$3,481	\$3,343	\$3,307	\$3,000	\$1,600	87.5%
101-114-5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$4,336	\$2,939	\$2,373	\$4,500	\$4,500	0.0%
101-114-5-20-5590 - UTILITIES - WATER/SEWER	\$302	\$624	\$527	\$600	\$350	71.4%

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE
101-114-5-20-5610 - GARBAGE/WASTE DISPOSAL	\$132	\$266	\$260	\$270	\$190	42.1%
101-114-5-20-5760 - CONTRACT EMPLOYEES	\$5,575	–	–	\$0	\$0	–
101-114-5-20-5780 - INTERPRETER SERVICES	\$547	\$808	\$873	\$800	\$1,000	-20.0%
101-114-5-20-5800 - LAB SERVICES	\$1,126	\$1,582	\$1,004	\$1,100	\$1,100	0.0%
101-114-5-20-5830 - OTHER CONTRACTED SERVICES	\$157,471	\$1,961,814	\$1,845,361	\$2,058,380	\$2,275,261	-9.5%
101-114-5-20-5880 - MEDICAL/PHYSIATRIC SERVICES	–	–	\$491	–	–	–
101-114-5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	–	\$24	\$7,872	–	–	–
101-114-5-20-5930 - EQUIPMENT < \$5K	\$267	\$2,510	\$3,500	\$1,000	\$1,000	0.0%
101-114-5-20-5940 - FUEL	\$4,571	\$4,435	\$3,260	\$4,600	\$4,600	0.0%
101-114-5-20-5950 - HOSPITALITY EVENT SUPPLIES	\$46	\$125	\$479	\$100	\$100	0.0%
101-114-5-20-5970 - MISCELLANEOUS SUPPLIES	\$928	\$499	\$131	\$100	\$100	0.0%
101-114-5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	–	\$5,288	\$214	\$1,000	\$1,000	0.0%
101-114-5-20-6000 - PHARMACEUTICAL SUPPLIES	\$64,098	\$88,882	\$48,751	\$90,000	\$59,000	52.5%
101-114-5-20-6010 - PROGRAM MATERIALS & SUPPLIES	\$65	–	\$104	\$8,000	\$8,000	0.0%
101-114-5-20-6030 - SAFETY EQUIPMENT & SUPPLIES	–	–	\$153	–	–	–
101-114-5-20-6050 - SMALL TOOLS & EQUIPMENT < \$5K	\$1,744	–	\$20	–	–	–
101-114-5-20-6100 - BUILDING MAINTENANCE	–	\$42	–	\$4,900	\$4,900	0.0%
101-114-5-20-6110 - COMPUTER HARDWARE/OFFICE EQUIP MAINT	\$95	\$270	–	\$0	\$0	–
101-114-5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	\$3,635	\$6,639	\$5,647	\$5,000	\$5,000	0.0%
101-114-5-20-6520 - LEASES - SOFTWARE (SAAS)	\$18,251	\$25,361	\$11,435	\$25,229	\$26,028	-3.1%
101-114-5-20-6540 - RENTAL - VENUE	\$20	–	–	–	–	–
101-114-5-20-6560 - LEASES - STORAGE FACILITIES	–	\$770	\$770	\$800	\$800	0.0%
101-114-5-40-9060 - EQUIPMENT & FURNISHINGS > \$5K	\$5,940	–	–	\$0	\$0	–
101-114-5-40-9120 - VEHICLES	–	–	–	–	\$35,000	-100.0%
101-114-5-50-7020 - PASS THRU PAYMENTS - OTHER	\$28,115	\$13,700	\$33,016	\$10,000	\$10,000	0.0%
114 - HEALTH DEPARTMENT TOTAL	\$1,075,123	\$2,932,293	\$2,820,825	\$3,592,214	\$3,876,845	-7.3%
115 - PLANNING DEPARTMENT						
101-115-5-10-1400 - WAGES & SALARIES	\$336,719	\$294,713	\$380,879	\$466,885	\$494,884	-5.7%
101-115-5-10-1410 - TEMP WORKERS WAGES & SALARIES	\$3,004	\$3,152	\$8,881	\$0	\$0	–
101-115-5-10-1420 - OVERTIME	–	–	–	\$0	\$365	-100.0%
101-115-5-10-1430 - FRINGE BENEFITS	\$89,164	\$55,348	\$86,840	\$95,486	\$127,698	-25.2%
101-115-5-10-1440 - PERS	–	–	–	\$9,878	\$40,105	-75.4%
101-115-5-10-1450 - TAXES	\$25,286	\$22,368	\$29,167	\$37,778	\$40,020	-5.6%
101-115-5-10-1460 - UNEMPLOYMENT INS	\$3,656	\$4,690	\$5,795	\$3,665	\$3,665	0.0%
101-115-5-10-1470 - WORKERS COMP INS	\$442	\$388	\$528	\$517	\$547	-5.5%
101-115-5-10-1480 - RETIREMENT-DB	\$48,614	\$23,711	\$60,087	\$38,594	\$85,194	-54.7%
101-115-5-10-1490 - RETIREMENT-DC	\$9,438	\$11,289	\$12,297	\$27,045	\$0	–
101-115-5-20-5250 - OFFICE SUPPLIES	\$3,394	\$2,921	\$2,348	\$3,310	\$3,500	-5.4%
101-115-5-20-5260 - ADVERTISING/MARKETING	\$402	\$1,618	\$1,384	\$0	\$500	-100.0%
101-115-5-20-5280 - BANKING & MERCHANT FEES	–	–	\$1	–	–	–
101-115-5-20-5290 - BOOK PURCHASES	–	–	\$147	–	–	–

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE
101-115-5-20-5310 - DUES & MEMBERSHIPS	\$1,548	\$556	\$1,266	\$3,900	\$3,900	0.0%
101-115-5-20-5320 - FEES - OTHER	–	\$154	\$154	–	–	–
101-115-5-20-5370 - INSURANCE - LIABILITY	–	\$1,934	\$2,057	\$2,074	\$3,018	-31.3%
101-115-5-20-5390 - INSURANCE - VEHICLE	–	\$1,205	\$1,299	\$1,355	\$1,272	6.5%
101-115-5-20-5410 - LEGAL NOTICES	\$5,308	\$5,883	\$4,681	\$7,200	\$7,200	0.0%
101-115-5-20-5420 - MISCELLANEOUS EXPENSES	\$371	\$417	\$199	\$1,000	\$1,000	0.0%
101-115-5-20-5430 - POSTAGE/SHIPPING	\$31	\$7	\$624	–	–	–
101-115-5-20-5440 - PRINTING & COPIES	\$72	–	–	–	–	–
101-115-5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	\$3,166	\$459	\$83	\$5,450	\$5,450	0.0%
101-115-5-20-5480 - REFUNDS	\$1,140	\$2,248	\$1,100	\$2,000	\$2,000	0.0%
101-115-5-20-5500 - TELEPHONE & INTERNET	\$481	\$914	\$781	\$600	\$1,000	-40.0%
101-115-5-20-5510 - TRAINING & DEVELOPMENT	\$295	\$2,378	\$1,965	\$4,500	\$5,700	-21.1%
101-115-5-20-5520 - TRANSPORTATION - MILEAGE	\$1,188	\$1,480	\$2,106	\$0	\$3,000	-100.0%
101-115-5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$4,315	\$5,798	\$2,756	\$5,900	\$5,900	0.0%
101-115-5-20-5720 - ARCHITECTUAL & ENGINEERING SER	\$2,500	–	–	–	–	–
101-115-5-20-5740 - CONSULTING SERVICES	\$39,968	–	–	\$0	\$12,500	-100.0%
101-115-5-20-5780 - INTERPRETER SERVICES	\$559	–	–	–	–	–
101-115-5-20-5810 - LEGAL SERVICES	\$12,850	\$24,425	\$21,000	\$25,000	\$35,000	-28.6%
101-115-5-20-5830 - OTHER CONTRACTED SERVICES	\$35,625	\$3,819	\$11,079	\$0	\$0	–
101-115-5-20-5860 - SOFTWARE MAINTENACE	–	\$825	\$1,750	\$0	\$2,000	-100.0%
101-115-5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	–	\$3,974	\$1,459	\$2,500	\$2,500	0.0%
101-115-5-20-5940 - FUEL	\$928	\$1,486	\$663	\$3,200	\$3,200	0.0%
101-115-5-20-5950 - HOSPITALITY EVENT SUPPLIES	–	–	\$123	–	–	–
101-115-5-20-5970 - MISCELLANEOUS SUPPLIES	\$1,708	\$87	\$153	\$3,640	\$3,640	0.0%
101-115-5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	\$2,305	\$5,073	\$414	\$2,200	\$2,200	0.0%
101-115-5-20-6050 - SMALL TOOLS & EQUIPMENT < \$5K	–	\$99	–	\$0	\$0	–
101-115-5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	\$606	\$465	\$636	\$1,200	\$1,200	0.0%
101-115-5-20-6520 - LEASES - SOFTWARE (SAAS)	\$5,136	\$5,746	\$8,306	\$7,022	\$8,347	-15.9%
101-115-5-20-6540 - RENTAL - VENUE	–	–	\$128	–	–	–
101-115-5-40-9060 - EQUIPMENT & FURNISHINGS > \$5K	–	–	–	\$0	\$30,000	-100.0%
115 - PLANNING DEPARTMENT TOTAL	\$640,218	\$489,626	\$653,137	\$761,899	\$936,505	-18.6%
116 - COMMUNITY DEVELOPMENT						
101-116-5-10-1400 - WAGES & SALARIES	–	\$52,400	\$1,093	\$0	\$0	–
101-116-5-10-1430 - FRINGE BENEFITS	–	\$12,674	\$284	\$0	\$0	–
101-116-5-10-1450 - TAXES	–	\$3,906	\$81	\$0	\$0	–
101-116-5-10-1460 - UNEMPLOYMENT INS	–	\$351	–	\$0	\$0	–
101-116-5-10-1470 - WORKERS COMP INS	–	\$9	\$0	\$0	\$0	–
101-116-5-10-1490 - RETIREMENT-DC	–	\$4,716	\$98	\$0	\$0	–
101-116-5-20-5420 - MISCELLANEOUS EXPENSES	–	–	–	–	\$128,000	-100.0%
101-116-5-20-5830 - OTHER CONTRACTED SERVICES	–	–	–	–	\$256,649	-100.0%

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE
101-116-5-50-7060 - GRANTS-LOCAL GOVT	–	\$323,327	–	\$0	\$75,000	-100.0%
101-116-5-50-7070 - GRANTS-BUSINESS	–	–	\$110,779	\$910,780	\$1,050,000	-13.3%
116 - COMMUNITY DEVELOPMENT TOTAL	–	\$397,383	\$112,334	\$910,780	\$1,509,649	-39.7%
117 - EMERGENCY MANAGEMENT						
101-117-5-10-1400 - WAGES & SALARIES	\$68,732	\$65,738	\$75,839	\$88,241	\$92,629	-4.7%
101-117-5-10-1430 - FRINGE BENEFITS	\$12,055	\$22,073	\$22,204	\$30,865	\$22,949	34.5%
101-117-5-10-1440 - PERS	–	–	–	\$9,600	\$10,856	-11.6%
101-117-5-10-1450 - TAXES	\$5,234	\$4,893	\$5,665	\$7,143	\$7,482	-4.5%
101-117-5-10-1460 - UNEMPLOYMENT INS	\$781	\$1,110	\$1,015	\$611	\$611	0.0%
101-117-5-10-1470 - WORKERS COMP INS	\$92	\$74	\$99	\$98	\$103	-4.9%
101-117-5-10-1480 - RETIREMENT-DB	\$318	–	–	\$0	\$0	–
101-117-5-10-1490 - RETIREMENT-DC	\$5,196	\$1,590	-\$3,407	\$0	\$0	–
101-117-5-20-5250 - OFFICE SUPPLIES	\$1,722	\$108	\$812	\$500	\$1,000	-50.0%
101-117-5-20-5280 - BANKING & MERCHANT FEES	–	–	\$1	–	–	–
101-117-5-20-5310 - DUES & MEMBERSHIPS	–	–	\$75	–	–	–
101-117-5-20-5370 - INSURANCE - LIABILITY	–	\$389	\$395	\$419	\$439	-4.6%
101-117-5-20-5390 - INSURANCE - VEHICLE	–	\$443	\$856	\$490	\$882	-44.4%
101-117-5-20-5420 - MISCELLANEOUS EXPENSES	\$127,565	\$206	\$952	\$23,319	\$62,699	-62.8%
101-117-5-20-5500 - TELEPHONE & INTERNET	\$1,701	\$3,105	\$4,332	\$3,000	\$6,000	-50.0%
101-117-5-20-5510 - TRAINING & DEVELOPMENT	\$966	–	\$553	\$8,097	\$5,000	61.9%
101-117-5-20-5520 - TRANSPORTATION - MILEAGE	\$1,093	–	–	\$0	\$0	–
101-117-5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$1,432	\$2,219	\$1,118	\$5,000	\$8,097	-38.3%
101-117-5-20-5590 - UTILITIES - WATER/SEWER	–	–	\$366	–	–	–
101-117-5-20-5600 - UNIFORMS CLOTHING EXPENSE	–	\$116	\$509	\$1,000	\$1,000	0.0%
101-117-5-20-5610 - GARBAGE/WASTE DISPOSAL	\$66	–	–	\$0	\$0	–
101-117-5-20-5800 - LAB SERVICES	\$1,400	–	–	–	–	–
101-117-5-20-5840 - EMPLOYMENT SCREENING	\$100	–	–	\$1,000	\$1,000	0.0%
101-117-5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	–	–	\$4,276	–	–	–
101-117-5-20-5930 - EQUIPMENT < \$5K	–	–	\$500	\$29,003	\$0	–
101-117-5-20-5940 - FUEL	\$404	\$2,582	\$3,795	\$4,300	\$4,300	0.0%
101-117-5-20-5950 - HOSPITALITY EVENT SUPPLIES	–	\$45	\$220	\$0	\$0	–
101-117-5-20-5970 - MISCELLANEOUS SUPPLIES	\$1,808	\$1,205	\$844	\$9,500	\$9,500	0.0%
101-117-5-20-6100 - BUILDING MAINTENANCE	\$180	–	–	\$0	\$0	–
101-117-5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	\$2,125	\$1,103	\$957	\$500	\$500	0.0%
101-117-5-20-6520 - LEASES - SOFTWARE (SAAS)	\$192	\$680	\$3,425	\$592	\$3,675	-83.9%
101-117-5-20-6530 - RENTAL - EQUIPMENT	–	–	\$636	–	–	–
101-117-5-40-9120 - VEHICLES	–	–	\$60,755	\$48,405	\$0	–
101-117-5-50-7070 - GRANTS-BUSINESS	–	–	\$2,850	–	–	–
117 - EMERGENCY MANAGEMENT TOTAL	\$233,160	\$107,679	\$189,644	\$271,683	\$238,722	13.8%
118 - SURVEYOR'S DEPARTMENT						
101-118-5-10-1470 - WORKERS COMP INS	–	\$56	–	\$0	\$0	–

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE
101-118-5-20-5250 - OFFICE SUPPLIES	–	–	–	\$500	\$500	0.0%
101-118-5-20-5290 - BOOK PURCHASES	–	–	–	\$500	\$500	0.0%
101-118-5-20-5310 - DUES & MEMBERSHIPS	–	\$130	\$130	\$0	\$0	–
101-118-5-20-5320 - FEES - OTHER	–	–	–	\$500	\$500	0.0%
101-118-5-20-5370 - INSURANCE - LIABILITY	–	\$347	\$28	\$364	\$134	171.6%
101-118-5-20-5390 - INSURANCE - VEHICLE	–	\$538	\$587	\$603	\$583	3.4%
101-118-5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	\$130	–	–	\$330	\$0	–
101-118-5-20-5500 - TELEPHONE & INTERNET	\$504	\$468	\$470	\$1,200	\$1,200	0.0%
101-118-5-20-5510 - TRAINING & DEVELOPMENT	–	–	–	\$1,500	\$0	–
101-118-5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	–	–	–	\$2,000	\$0	–
101-118-5-20-5770 - SURVEYOR SERVICES	\$31,680	\$29,040	\$15,840	\$31,680	\$31,680	0.0%
101-118-5-20-5810 - LEGAL SERVICES	–	–	–	\$200	\$200	0.0%
101-118-5-20-5830 - OTHER CONTRACTED SERVICES	–	–	\$7,920	\$200	\$200	0.0%
101-118-5-20-6520 - LEASES - SOFTWARE (SAAS)	–	\$372	\$372	\$372	\$372	0.0%
118 - SURVEYOR'S DEPARTMENT TOTAL	\$32,314	\$30,950	\$25,347	\$39,949	\$35,869	11.4%
119 - MUSEUM						
101-119-5-20-5370 - INSURANCE - LIABILITY	–	\$13	\$12	\$19	\$10	90.0%
101-119-5-20-5380 - INSURANCE-PROPERTY	–	\$10,714	\$14,158	\$16,637	\$14,909	11.6%
101-119-5-20-5390 - INSURANCE - VEHICLE	–	\$459	–	\$509	\$2,364	-78.5%
101-119-5-20-5830 - OTHER CONTRACTED SERVICES	\$11,000	\$0	\$11,000	\$0	\$0	–
119 - MUSEUM TOTAL	\$11,000	\$11,185	\$25,170	\$17,165	\$17,283	-0.7%
120 - PUBLIC WORKS ADMIN						
101-120-5-10-1400 - WAGES & SALARIES	\$32,648	\$77,251	\$308,584	\$108,844	\$132,119	-17.6%
101-120-5-10-1420 - OVERTIME	–	\$113	\$817	\$1,616	\$303	433.3%
101-120-5-10-1430 - FRINGE BENEFITS	\$12,496	\$20,845	\$93,280	\$27,194	\$37,345	-27.2%
101-120-5-10-1440 - PERS	–	–	–	\$0	\$4,228	-100.0%
101-120-5-10-1450 - TAXES	\$2,358	\$5,720	\$22,833	\$8,939	\$10,699	-16.4%
101-120-5-10-1460 - UNEMPLOYMENT INS	\$284	\$875	\$4,570	\$733	\$920	-20.3%
101-120-5-10-1470 - WORKERS COMP INS	\$9	\$162	\$810	\$844	\$913	-7.6%
101-120-5-10-1480 - RETIREMENT-DB	\$8,248	\$16,416	\$103,920	\$48,415	\$53,570	-9.6%
101-120-5-10-1490 - RETIREMENT-DC	–	\$492	\$5,043	\$1,244	\$0	–
101-120-5-10-1501 - LABOR & BENEFITS DISTRIBUTION	–	–	-\$267,621	–	–	–
101-120-5-20-5250 - OFFICE SUPPLIES	\$4,050	\$114	\$1,903	\$5,000	\$5,000	0.0%
101-120-5-20-5280 - BANKING & MERCHANT FEES	–	\$33	\$0	\$0	\$0	–
101-120-5-20-5320 - FEES - OTHER	\$55	\$152	\$122	\$150	\$2,000	-92.5%
101-120-5-20-5330 - FEES - PERMITS/LICENSES	–	\$40	–	\$0	\$0	–
101-120-5-20-5370 - INSURANCE - LIABILITY	–	\$1,893	\$1,973	\$2,038	\$484	321.1%
101-120-5-20-5380 - INSURANCE-PROPERTY	–	\$6,621	\$8,945	\$10,278	\$2,630	290.8%
101-120-5-20-5390 - INSURANCE - VEHICLE	–	–	\$3,583	\$0	\$1,302	-100.0%
101-120-5-20-5410 - LEGAL NOTICES	\$158	–	–	\$500	\$500	0.0%
101-120-5-20-5420 - MISCELLANEOUS EXPENSES	–	\$50	\$36	–	–	–
101-120-5-20-5440 - PRINTING & COPIES	\$538	\$1,622	\$691	\$900	\$900	0.0%

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE
101-120-5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	\$86	\$406	\$15	\$200	\$200	0.0%
101-120-5-20-5500 - TELEPHONE & INTERNET	—	—	\$406	—	—	—
101-120-5-20-5510 - TRAINING & DEVELOPMENT	\$1,545	—	\$35	—	—	—
101-120-5-20-5520 - TRANSPORTATION - MILEAGE	—	\$334	\$307	\$0	\$1,000	-100.0%
101-120-5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$23	\$28	\$868	—	—	—
101-120-5-20-5600 - UNIFORMS CLOTHING EXPENSE	—	\$14	—	\$0	\$0	—
101-120-5-20-5830 - OTHER CONTRACTED SERVICES	—	\$10	—	\$0	\$0	—
101-120-5-20-5840 - EMPLOYMENT SCREENING	\$110	—	—	—	—	—
101-120-5-20-5860 - SOFTWARE MAINTENANCE	\$36	\$1,342	\$0	—	—	—
101-120-5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	—	\$1,711	\$77	\$1,000	\$1,000	0.0%
101-120-5-20-5940 - FUEL	—	—	—	\$5,000	\$8,000	-37.5%
101-120-5-20-5960 - JANITORIAL SUPPLIES	—	\$40	\$79	\$0	\$0	—
101-120-5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	—	\$809	\$3,897	\$0	\$1,200	-100.0%
101-120-5-20-6030 - SAFETY EQUIPMENT & SUPPLIES	—	—	\$83	—	—	—
101-120-5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	\$144	\$379	\$25	\$2,000	\$2,000	0.0%
101-120-5-20-6520 - LEASES - SOFTWARE (SAAS)	\$201	\$1,429	\$2,314	\$1,115	\$2,315	-51.8%
101-120-5-40-9020 - BUILDING IMPROVEMENTS	—	\$13,746	\$0	\$0	\$0	—
101-120-5-40-9120 - VEHICLES	—	—	\$147,688	\$162,000	\$10,000	1,520.0%
120 - PUBLIC WORKS ADMIN TOTAL	\$62,990	\$152,649	\$445,285	\$388,010	\$278,628	39.3%
121 - PUBLIC WORKS-GEN MAINT						
101-121-5-10-1400 - WAGES & SALARIES	\$190,089	\$225,878	\$218,758	\$255,631	\$304,324	-16.0%
101-121-5-10-1420 - OVERTIME	—	\$4,029	\$905	\$15,414	\$2,505	515.3%
101-121-5-10-1430 - FRINGE BENEFITS	\$34,670	\$90,484	\$80,146	\$107,368	\$127,422	-15.7%
101-121-5-10-1440 - PERS	—	—	—	\$0	\$16,778	-100.0%
101-121-5-10-1450 - TAXES	\$14,322	\$16,717	\$16,056	\$21,974	\$24,827	-11.5%
101-121-5-10-1460 - UNEMPLOYMENT INS	\$2,073	\$3,293	\$3,436	\$2,343	\$2,816	-16.8%
101-121-5-10-1470 - WORKERS COMP INS	\$4,004	\$7,217	\$6,697	\$8,053	\$7,943	1.4%
101-121-5-10-1480 - RETIREMENT-DB	\$48,020	\$38,517	\$66,951	\$83,407	\$91,278	-8.6%
101-121-5-10-1490 - RETIREMENT-DC	—	\$2,542	\$7,538	\$9,494	\$0	—
101-121-5-20-5250 - OFFICE SUPPLIES	\$26	\$1,032	\$120	\$500	\$3,000	-83.3%
101-121-5-20-5260 - ADVERTISING/MARKETING	—	\$263	—	\$0	\$0	—
101-121-5-20-5270 - ALARM MONITORING	\$730	\$1,862	\$1,729	\$2,500	\$2,500	0.0%
101-121-5-20-5280 - BANKING & MERCHANT FEES	—	\$112	\$37	\$0	\$100	-100.0%
101-121-5-20-5310 - DUES & MEMBERSHIPS	—	\$100	\$100	\$100	\$100	0.0%
101-121-5-20-5320 - FEES - OTHER	—	\$45	\$5	\$0	\$500	-100.0%
101-121-5-20-5330 - FEES - PERMITS/LICENSES	\$516	\$162	—	—	—	—
101-121-5-20-5370 - INSURANCE - LIABILITY	—	\$1,771	\$1,576	\$1,910	\$3,668	-47.9%
101-121-5-20-5390 - INSURANCE - VEHICLE	—	\$1,264	\$1,709	\$1,412	\$1,707	-17.3%
101-121-5-20-5420 - MISCELLANEOUS EXPENSES	—	\$20,776	\$36	\$400	\$400	0.0%
101-121-5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	—	\$35	—	—	—	—
101-121-5-20-5500 - TELEPHONE & INTERNET	\$2,446	\$2,589	\$1,966	\$2,888	\$3,388	-14.8%

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE
101-121-5-20-5510 - TRAINING & DEVELOPMENT	\$161	\$275	\$380	\$1,500	\$1,500	0.0%
101-121-5-20-5520 - TRANSPORTATION - MILEAGE	—	—	—	\$750	\$750	0.0%
101-121-5-20-5560 - UTILITIES - ELECTRICITY	\$48,236	\$46,382	\$32,461	\$52,685	\$54,793	-3.9%
101-121-5-20-5570 - UTILITIES - GAS	\$34,965	\$32,002	\$21,144	\$46,990	\$46,990	0.0%
101-121-5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	—	\$1,162	\$9	\$1,000	\$1,200	-16.7%
101-121-5-20-5590 - UTILITIES - WATER/SEWER	\$15,993	\$17,211	\$13,820	\$17,088	\$17,601	-2.9%
101-121-5-20-5600 - UNIFORMS CLOTHING EXPENSE	—	—	\$364	—	—	—
101-121-5-20-5610 - GARBAGE/WASTE DISPOSAL	\$3,294	\$4,272	\$4,238	\$5,907	\$6,203	-4.8%
101-121-5-20-5790 - JANITORIAL SERVICES	\$104,229	\$238	—	\$0	\$0	—
101-121-5-20-5830 - OTHER CONTRACTED SERVICES	\$6,631	\$13,401	\$75,023	\$55,500	\$155,500	-64.3%
101-121-5-20-5840 - EMPLOYMENT SCREENING	—	\$228	—	—	—	—
101-121-5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	—	\$150	\$1,817	\$3,000	\$3,000	0.0%
101-121-5-20-5940 - FUEL	\$12,401	\$15,787	\$11,834	\$20,300	\$21,000	-3.3%
101-121-5-20-5950 - HOSPITALITY EVENT SUPPLIES	—	\$26	—	\$100	\$100	0.0%
101-121-5-20-5960 - JANITORIAL SUPPLIES	\$11,936	\$19,312	\$13,722	\$27,500	\$27,500	0.0%
101-121-5-20-5970 - MISCELLANEOUS SUPPLIES	—	\$537	\$6,314	\$250	\$54,000	-99.5%
101-121-5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	—	\$646	\$156	—	\$75,000	-100.0%
101-121-5-20-5990 - PARTS	\$12	\$1,036	—	\$1,500	\$1,500	0.0%
101-121-5-20-6020 - SHOP SUPPLIES	\$236	\$321	\$308	\$1,250	\$1,250	0.0%
101-121-5-20-6030 - SAFETY EQUIPMENT & SUPPLIES	\$576	\$509	\$135	\$1,500	\$1,500	0.0%
101-121-5-20-6050 - SMALL TOOLS & EQUIPMENT < \$5K	\$3,009	\$12,559	\$6,547	\$12,500	\$12,500	0.0%
101-121-5-20-6100 - BUILDING MAINTENANCE	\$32,650	\$39,383	\$23,340	\$53,900	\$0	—
101-121-5-20-6130 - GROUNDS MAINTENANCE	\$6,283	\$5,138	\$1,483	\$6,825	\$6,825	0.0%
101-121-5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	\$3,949	\$6,924	\$5,309	\$13,800	\$13,800	0.0%
101-121-5-20-6520 - LEASES - SOFTWARE (SAAS)	\$109	\$2,431	\$1,487	\$2,637	\$1,610	63.8%
101-121-5-20-6530 - RENTAL - EQUIPMENT	\$3,812	\$550	\$443	\$5,000	\$5,000	0.0%
101-121-5-40-9020 - BUILDING IMPROVEMENTS	\$195	\$8,989	—	\$162,580	\$29,380	453.4%
101-121-5-40-9070 - HEAVY EQUIPMENT > \$5K	—	\$128,581	—	\$0	\$422,580	-100.0%
101-121-5-40-9120 - VEHICLES	—	—	\$36,503	\$206,000	\$89,000	131.5%
121 - PUBLIC WORKS-GEN MAINT TOTAL	\$585,572	\$776,736	\$664,601	\$1,213,456	\$1,643,338	-26.2%
122 - NORTH TRANSFER STATION						
101-122-5-10-1400 - WAGES & SALARIES	\$11,016	\$4,674	\$13,590	\$17,345	\$18,310	-5.3%
101-122-5-10-1410 - TEMP WORKERS WAGES & SALARIES	\$2,880	\$11,829	—	\$0	\$0	—
101-122-5-10-1430 - FRINGE BENEFITS	\$8	—	—	\$0	\$315	-100.0%
101-122-5-10-1450 - TAXES	\$1,069	\$1,262	\$1,040	\$1,397	\$1,500	-6.9%
101-122-5-10-1460 - UNEMPLOYMENT INS	\$180	\$215	\$206	\$209	\$224	-6.7%
101-122-5-10-1470 - WORKERS COMP INS	\$853	\$357	\$614	\$663	\$712	-6.9%
101-122-5-10-1480 - RETIREMENT-DB	\$51	—	—	\$0	\$0	—
101-122-5-20-5250 - OFFICE SUPPLIES	\$44	\$69	—	—	—	—
101-122-5-20-5260 - ADVERTISING/MARKETING	\$207	\$3,254	\$415	\$500	\$4,000	-87.5%

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE
101-122-5-20-5280 - BANKING & MERCHANT FEES	\$669	\$169	\$108	\$1,030	\$1,030	0.0%
101-122-5-20-5310 - DUES & MEMBERSHIPS	—	—	\$170	—	—	—
101-122-5-20-5330 - FEES - PERMITS/LICENSES	—	\$50	\$50	\$0	\$0	—
101-122-5-20-5370 - INSURANCE - LIABILITY	—	\$189	\$233	\$201	\$235	-14.5%
101-122-5-20-5380 - INSURANCE-PROPERTY	—	\$66	\$77	\$96	\$17	464.7%
101-122-5-20-5410 - LEGAL NOTICES	—	—	\$14	—	—	—
101-122-5-20-5500 - TELEPHONE & INTERNET	\$1,053	\$827	\$316	\$700	\$700	0.0%
101-122-5-20-5510 - TRAINING & DEVELOPMENT	\$54	—	—	\$200	\$200	0.0%
101-122-5-20-5560 - UTILITIES - ELECTRICITY	\$538	\$643	\$7,512	\$600	\$600	0.0%
101-122-5-20-5610 - GARBAGE/WASTE DISPOSAL	\$18,899	\$14,810	\$24	\$2,500	\$2,500	0.0%
101-122-5-20-5620 - LANDFILL FEES	\$17,875	\$102,033	\$121,353	\$90,000	\$140,000	-35.7%
101-122-5-20-5830 - OTHER CONTRACTED SERVICES	\$650	\$15,879	\$540	\$39,500	\$39,500	0.0%
101-122-5-20-5960 - JANITORIAL SUPPLIES	—	—	—	\$200	\$200	0.0%
101-122-5-20-5970 - MISCELLANEOUS SUPPLIES	\$431	\$27	\$19	\$0	\$40,000	-100.0%
101-122-5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	—	—	\$185	—	—	—
101-122-5-20-6040 - SIGNAGE	\$100	\$107	\$105	—	—	—
101-122-5-20-6050 - SMALL TOOLS & EQUIPMENT < \$5K	\$731	—	—	\$650	\$650	0.0%
101-122-5-20-6100 - BUILDING MAINTENANCE	\$8	\$22	\$56	\$0	\$0	—
101-122-5-20-6130 - GROUNDS MAINTENANCE	\$246	\$62	—	\$800	\$800	0.0%
101-122-5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	—	—	—	\$1,000	\$1,000	0.0%
101-122-5-20-6520 - LEASES - SOFTWARE (SAAS)	—	\$432	—	\$0	\$123	-100.0%
101-122-5-20-6530 - RENTAL - EQUIPMENT	\$1,160	\$1,850	\$1,940	\$2,500	\$2,500	0.0%
101-122-5-40-9060 - EQUIPMENT & FURNISHINGS > \$5K	—	—	\$14,925	\$107,925	\$0	—
122 - NORTH TRANSFER STATION TOTAL	\$58,720	\$158,825	\$163,492	\$268,016	\$255,116	5.1%
123 - SOLID WASTE TRNS STATION						
101-123-5-10-1400 - WAGES & SALARIES	\$11,700	\$4,755	\$15,894	\$17,449	\$18,420	-5.3%
101-123-5-10-1410 - TEMP WORKERS WAGES & SALARIES	\$3,240	\$11,938	—	\$0	\$0	—
101-123-5-10-1430 - FRINGE BENEFITS	\$8	—	—	\$0	\$315	-100.0%
101-123-5-10-1450 - TAXES	\$1,149	\$1,277	\$1,216	\$1,405	\$1,509	-6.9%
101-123-5-10-1460 - UNEMPLOYMENT INS	\$254	\$350	\$364	\$210	\$225	-6.7%
101-123-5-10-1470 - WORKERS COMP INS	\$300	\$711	\$618	\$667	\$716	-6.8%
101-123-5-10-1480 - RETIREMENT-DB	\$54	—	—	\$0	\$0	—
101-123-5-20-5250 - OFFICE SUPPLIES	\$44	\$69	—	—	—	—
101-123-5-20-5260 - ADVERTISING/MARKETING	\$339	\$3,281	\$385	\$3,250	\$4,000	-18.8%
101-123-5-20-5280 - BANKING & MERCHANT FEES	\$714	\$180	\$116	\$3,000	\$200	1,400.0%
101-123-5-20-5330 - FEES - PERMITS/LICENSES	—	\$50	\$50	\$0	\$0	—
101-123-5-20-5370 - INSURANCE - LIABILITY	—	\$168	\$184	\$182	\$196	-7.1%
101-123-5-20-5380 - INSURANCE-PROPERTY	—	\$14	\$16	\$16	\$81	-80.3%
101-123-5-20-5390 - INSURANCE - VEHICLE	—	\$100	\$103	\$113	\$174	-35.1%
101-123-5-20-5410 - LEGAL NOTICES	—	—	\$14	—	—	—

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE
101-123-5-20-5480 - REFUNDS	\$1	\$70	–	\$0	\$0	–
101-123-5-20-5500 - TELEPHONE & INTERNET	\$749	\$809	\$820	\$900	\$900	0.0%
101-123-5-20-5510 - TRAINING & DEVELOPMENT	\$54	–	\$0	\$400	\$400	0.0%
101-123-5-20-5560 - UTILITIES - ELECTRICITY	\$557	\$330	\$534	\$600	\$600	0.0%
101-123-5-20-5610 - GARBAGE/WASTE DISPOSAL	\$1,309	\$570	\$971	\$2,500	\$2,500	0.0%
101-123-5-20-5620 - LANDFILL FEES	\$55,148	\$59,303	\$47,019	\$55,000	\$65,000	-15.4%
101-123-5-20-5830 - OTHER CONTRACTED SERVICES	\$1,313	\$18,477	\$540	\$3,950	\$3,950	0.0%
101-123-5-20-5970 - MISCELLANEOUS SUPPLIES	\$350	–	\$542	\$0	\$0	–
101-123-5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	–	–	\$185	–	–	–
101-123-5-20-6040 - SIGNAGE	\$100	\$238	\$210	–	–	–
101-123-5-20-6050 - SMALL TOOLS & EQUIPMENT < \$5K	\$794	–	\$150	\$650	\$650	0.0%
101-123-5-20-6100 - BUILDING MAINTENANCE	–	\$71	\$55	\$0	\$0	–
101-123-5-20-6140 - MISCELLANEOUS REPAIR & MAINT	\$76	\$1,290	\$34	\$800	\$800	0.0%
101-123-5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	–	–	–	\$0	\$500	-100.0%
101-123-5-20-6520 - LEASES - SOFTWARE (SAAS)	–	–	–	–	\$27	-100.0%
101-123-5-20-6530 - RENTAL - EQUIPMENT	\$970	\$2,186	\$3,198	\$0	\$0	–
101-123-5-40-9070 - HEAVY EQUIPMENT > \$5K	\$96,295	\$108	\$99,755	\$120,750	\$20,000	503.8%
123 - SOLID WASTE TRNS STATION TOTAL	\$175,516	\$106,343	\$172,975	\$211,842	\$121,163	74.8%
124 - TRANSFER TO OTHER FUNDS						
101-124-5-50-8205 - XFR TO AIRPORT FUND	\$8,406	–	–	\$0	\$0	–
101-124-5-50-8215 - XFR TO COMPUTER EQUIP RESERVE	\$20,000	–	–	\$0	\$0	–
101-124-5-50-8217 - XFR TO PROGRAMMING RESERVE	\$187,000	–	–	\$0	\$0	–
101-124-5-50-8227 - XFR TO CAPITAL IMPROVEMENT PROJ	\$2,388,388	–	–	\$0	\$0	–
101-124-5-50-8241 - XFR TO BUILDING RESERVE FUND	\$50,000	–	–	\$0	\$0	–
101-124-5-50-8245 - XFR TO WATER PLANNING FUND	\$16,000	–	–	\$0	\$0	–
101-124-5-50-8540 - XFR TO RESILIENCY FUND	\$500,000	–	–	\$0	\$0	–
124 - TRANSFER TO OTHER FUNDS TOTAL	\$3,169,794	–	–	\$0	\$0	–
125 - INFORMATION TECHNOLOGY						
101-125-5-20-5250 - OFFICE SUPPLIES	–	–	\$1,010	–	–	–
101-125-5-20-5280 - BANKING & MERCHANT FEES	–	–	\$14	–	–	–
101-125-5-20-5370 - INSURANCE - LIABILITY	–	\$466	\$412	\$510	\$782	-34.8%
101-125-5-20-5430 - POSTAGE/SHIPPING	–	\$20	–	\$0	\$0	–
101-125-5-20-5500 - TELEPHONE & INTERNET	–	–	\$33,414	\$48,400	\$48,400	0.0%
101-125-5-20-5740 - CONSULTING SERVICES	\$0	–	\$59,975	\$100,000	\$20,000	400.0%
101-125-5-20-5830 - OTHER CONTRACTED SERVICES	\$249,600	\$275,735	\$243,360	\$325,000	\$338,000	-3.9%
101-125-5-20-5860 - SOFTWARE MAINTENANCE	\$36,333	–	\$5,124	\$4,500	\$4,500	0.0%
101-125-5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	\$49,645	\$61,044	\$17,051	\$77,200	\$92,950	-16.9%
101-125-5-20-5940 - FUEL	–	\$106	–	\$0	\$0	–
101-125-5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	–	–	\$122	–	–	–

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE
101-125-5-20-6110 - COMPUTER HARDWARE/OFFICE EQUIP MAINT	\$1,493	\$1,677	\$594	\$4,500	\$4,500	0.0%
101-125-5-20-6520 - LEASES - SOFTWARE (SAAS)	\$16,120	\$13,622	\$17,912	\$17,800	\$42,792	-58.4%
101-125-5-40-9020 - BUILDING IMPROVEMENTS	–	–	–	–	\$33,000	-100.0%
101-125-5-40-9030 - IT HARDWARE > \$5K	–	–	\$93,131	\$105,000	\$20,000	425.0%
125 - INFORMATION TECHNOLOGY TOTAL	\$353,190	\$352,670	\$472,119	\$682,910	\$604,924	12.9%
128 - WEED DEPT.						
101-128-5-10-1400 - WAGES & SALARIES	\$85,365	\$71,426	\$65,079	\$98,722	\$130,215	-24.2%
101-128-5-10-1410 - TEMP WORKERS WAGES & SALARIES	–	\$13,316	\$79	\$0	\$0	–
101-128-5-10-1420 - OVERTIME	\$721	–	–	\$0	\$0	–
101-128-5-10-1430 - FRINGE BENEFITS	\$29,880	\$28,494	\$26,071	\$30,865	\$62,177	-50.4%
101-128-5-10-1440 - PERS	–	–	–	\$0	\$5,949	-100.0%
101-128-5-10-1450 - TAXES	\$6,334	\$6,177	\$4,724	\$7,986	\$10,533	-24.2%
101-128-5-10-1460 - UNEMPLOYMENT INS	\$755	\$1,233	\$964	\$891	\$1,222	-27.1%
101-128-5-10-1470 - WORKERS COMP INS	\$1,514	\$1,213	\$1,160	\$0	\$0	–
101-128-5-10-1480 - RETIREMENT-DB	\$21,744	\$17,714	\$32,060	\$37,783	\$44,276	-14.7%
101-128-5-20-5250 - OFFICE SUPPLIES	\$364	\$585	\$888	\$2,400	\$1,400	71.4%
101-128-5-20-5280 - BANKING & MERCHANT FEES	–	\$12	\$35	\$0	\$0	–
101-128-5-20-5310 - DUES & MEMBERSHIPS	\$849	–	\$35	\$2,140	\$600	256.7%
101-128-5-20-5330 - FEES - PERMITS/LICENSES	\$58	\$158	\$1,258	\$800	\$200	300.0%
101-128-5-20-5370 - INSURANCE - LIABILITY	\$1,475	\$1,825	\$1,936	\$492	\$2,130	-76.9%
101-128-5-20-5390 - INSURANCE - VEHICLE	–	\$1,848	\$2,425	\$1,337	\$2,418	-44.7%
101-128-5-20-5410 - LEGAL NOTICES	\$162	\$25	\$54	\$500	\$100	400.0%
101-128-5-20-5420 - MISCELLANEOUS EXPENSES	–	\$138	\$36	\$0	\$0	–
101-128-5-20-5430 - POSTAGE/SHIPPING	–	\$10	\$182	–	–	–
101-128-5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	–	\$30	–	–	–	–
101-128-5-20-5500 - TELEPHONE & INTERNET	\$1,198	\$859	\$2,065	\$2,004	\$2,400	-16.5%
101-128-5-20-5510 - TRAINING & DEVELOPMENT	–	\$1,123	\$420	\$1,600	\$2,400	-33.3%
101-128-5-20-5520 - TRANSPORTATION - MILEAGE	\$168	–	–	\$150	\$150	0.0%
101-128-5-20-5560 - UTILITIES - ELECTRICTY	–	–	\$830	\$1,067	\$1,200	-11.1%
101-128-5-20-5570 - UTILITIES - GAS	–	–	\$1,459	\$1,600	\$1,600	0.0%
101-128-5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$1,003	\$2,257	\$554	\$2,500	\$2,500	0.0%
101-128-5-20-5590 - UTILITIES - WATER/SEWER	–	–	\$872	\$1,384	\$1,384	0.0%
101-128-5-20-5610 - GARBAGE/WASTE DISPOSAL	–	–	\$425	\$1,020	\$1,020	0.0%
101-128-5-20-5830 - OTHER CONTRACTED SERVICES	\$298	\$987	\$30,874	\$30,000	\$34,000	-11.8%
101-128-5-20-5910 - PAINT & CHEMICALS	\$1,079	\$1,996	\$5,114	\$7,500	\$5,700	31.6%
101-128-5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	–	\$1,832	\$5,538	\$0	\$350	-100.0%
101-128-5-20-5930 - EQUIPMENT < \$5K	\$64	–	–	–	–	–
101-128-5-20-5940 - FUEL	\$2,962	\$4,648	\$2,952	\$4,000	\$3,000	33.3%
101-128-5-20-5970 - MISCELLANEOUS SUPPLIES	\$284	\$2,448	\$3,121	\$7,976	\$7,976	0.0%
101-128-5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	–	\$295	–	\$5,779	\$5,779	0.0%
101-128-5-20-5990 - PARTS	\$25	–	\$283	–	–	–

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE
101-128-5-20-6030 - SAFETY EQUIPMENT & SUPPLIES	\$65	\$291	\$1,816	\$0	\$1,735	-100.0%
101-128-5-20-6050 - SMALL TOOLS & EQUIPMENT < \$5K	—	\$5,202	\$1,991	\$0	\$1,200	-100.0%
101-128-5-20-6100 - BUILDING MAINTENANCE	—	—	\$658	—	—	—
101-128-5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	\$1,110	\$3,289	\$4,293	\$3,000	\$3,000	0.0%
101-128-5-20-6520 - LEASES - SOFTWARE (SAAS)	\$60	\$993	\$2,298	\$3,814	\$2,232	70.9%
101-128-5-20-6550 - LEASES - OFFICE	—	—	\$15,000	\$18,000	\$18,000	0.0%
101-128-5-40-9060 - EQUIPMENT & FURNISHINGS > \$5K	\$5,998	—	\$93,797	\$115,000	\$40,000	187.5%
101-128-5-50-8224 - XFR TO WEED EQUIP. RESERVE	\$5,000	—	—	\$0	\$0	—
128 - WEED DEPT. TOTAL	\$168,535	\$170,424	\$311,345	\$390,310	\$396,846	-1.7%
131 - HUMAN RESOURCES						
101-131-5-10-1400 - WAGES & SALARIES	\$0	\$213,093	\$162,674	\$193,844	\$255,605	-24.2%
101-131-5-10-1430 - FRINGE BENEFITS	\$0	\$65,337	\$52,068	\$61,729	\$93,190	-33.8%
101-131-5-10-1440 - PERS	—	—	—	\$8,785	\$16,316	-46.2%
101-131-5-10-1450 - TAXES	\$0	\$15,810	\$12,045	\$15,682	\$20,653	-24.1%
101-131-5-10-1460 - UNEMPLOYMENT INS	\$0	\$2,672	\$2,093	\$1,222	\$1,833	-33.3%
101-131-5-10-1470 - WORKERS COMP INS	\$0	\$46	\$213	\$215	\$283	-24.0%
101-131-5-10-1480 - RETIREMENT-DB	\$0	\$34,347	\$46,243	\$56,583	\$64,742	-12.6%
101-131-5-10-1490 - RETIREMENT-DC	—	\$3,513	\$6,194	\$0	\$0	—
101-131-5-20-5250 - OFFICE SUPPLIES	—	\$759	\$340	\$3,000	\$3,000	0.0%
101-131-5-20-5260 - ADVERTISING/MARKETING	—	\$2,377	\$2,377	\$12,500	\$10,500	19.1%
101-131-5-20-5310 - DUES & MEMBERSHIPS	—	\$264	—	\$400	\$400	0.0%
101-131-5-20-5320 - FEES - OTHER	—	\$8,048	\$9,392	\$5,750	\$11,750	-51.1%
101-131-5-20-5370 - INSURANCE - LIABILITY	—	\$1,205	\$802	\$1,292	\$886	45.8%
101-131-5-20-5410 - LEGAL NOTICES	—	\$244	\$47	\$400	\$400	0.0%
101-131-5-20-5420 - MISCELLANEOUS EXPENSES	—	\$459	—	\$300	\$300	0.0%
101-131-5-20-5430 - POSTAGE/SHIPPING	—	\$9	\$14	\$150	\$150	0.0%
101-131-5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	—	—	—	\$300	\$300	0.0%
101-131-5-20-5470 - RECORDS DESTRUCTION	—	\$984	\$384	\$1,000	\$1,000	0.0%
101-131-5-20-5500 - TELEPHONE & INTERNET	—	\$764	\$691	\$550	\$550	0.0%
101-131-5-20-5510 - TRAINING & DEVELOPMENT	—	\$1,161	\$1,736	\$2,000	\$2,000	0.0%
101-131-5-20-5520 - TRANSPORTATION - MILEAGE	—	\$263	—	\$500	\$500	0.0%
101-131-5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	—	\$1,815	\$895	\$2,000	\$2,000	0.0%
101-131-5-20-5730 - AUDIT & FINANCIAL SERVICES	—	—	—	\$17,650	\$17,650	0.0%
101-131-5-20-5740 - CONSULTING SERVICES	—	—	—	\$5,000	\$5,000	0.0%
101-131-5-20-5810 - LEGAL SERVICES	—	\$27,544	\$62,917	\$35,000	\$35,000	0.0%
101-131-5-20-5830 - OTHER CONTRACTED SERVICES	—	—	—	\$60,000	\$60,000	0.0%
101-131-5-20-5840 - EMPLOYMENT SCREENING	—	\$3,557	\$1,743	\$3,300	\$3,300	0.0%
101-131-5-20-5850 - INVESTIGATION SERVICES	—	—	—	\$2,000	\$5,000	-60.0%
101-131-5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	—	\$2,209	—	\$300	\$300	0.0%
101-131-5-20-5940 - FUEL	—	\$307	\$186	\$200	\$200	0.0%
101-131-5-20-5950 - HOSPITALITY EVENT SUPPLIES	—	\$238	\$130	\$700	\$700	0.0%

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE
101-131-5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	-	\$62	-	-	-	-
101-131-5-20-6070 - TRAINING MATERIALS	-	-	-	\$100	\$100	0.0%
101-131-5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	-	\$15	\$8	-	-	-
101-131-5-20-6520 - LEASES - SOFTWARE (SAAS)	-	\$33,922	\$36,991	\$35,744	\$40,085	-10.8%
131 - HUMAN RESOURCES TOTAL	\$0	\$421,024	\$400,183	\$528,196	\$653,693	-19.2%
132 - EMERGENCY MEDICAL SERVICES						
101-132-5-20-5370 - INSURANCE - LIABILITY	-	-	-	-	\$318	-100.0%
101-132-5-20-5830 - OTHER CONTRACTED SERVICES	-	-	\$582,823	\$567,606	\$1,500,000	-62.2%
132 - EMERGENCY MEDICAL SERVICES TOTAL	-	-	\$582,823	\$567,606	\$1,500,318	-62.2%
133 - COMMUNITY SERVICES ADMINISTRATION						
101-133-5-10-1400 - WAGES & SALARIES	-	-	-	-	\$141,501	-100.0%
101-133-5-10-1430 - FRINGE BENEFITS	-	-	-	-	\$31,268	-100.0%
101-133-5-10-1440 - PERS	-	-	-	-	\$16,581	-100.0%
101-133-5-10-1450 - TAXES	-	-	-	-	\$11,428	-100.0%
101-133-5-10-1460 - UNEMPLOYMENT INS	-	-	-	-	\$886	-100.0%
101-133-5-10-1470 - WORKERS COMP INS	-	-	-	-	\$157	-100.0%
101-133-5-20-5250 - OFFICE SUPPLIES	-	-	-	-	\$1,500	-100.0%
101-133-5-20-5310 - DUES & MEMBERSHIPS	-	-	-	-	\$5,000	-100.0%
101-133-5-20-5500 - TELEPHONE & INTERNET	-	-	-	-	\$650	-100.0%
101-133-5-20-5510 - TRAINING & DEVELOPMENT	-	-	-	-	\$2,500	-100.0%
101-133-5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	-	-	-	-	\$2,500	-100.0%
101-133-5-20-5740 - CONSULTING SERVICES	-	-	-	-	\$5,000	-100.0%
101-133-5-20-5830 - OTHER CONTRACTED SERVICES	-	-	-	-	\$5,000	-100.0%
101-133-5-20-6520 - LEASES - SOFTWARE (SAAS)	-	-	-	-	\$1,264	-100.0%
133 - COMMUNITY SERVICES ADMINISTRATION TOTAL	-	-	-	-	\$225,235	-100.0%
199 - NON-DEPARTMENTAL						
101-199-5-10-1400 - WAGES & SALARIES	\$27,291	\$1,675	-	\$0	\$0	-
101-199-5-10-1430 - FRINGE BENEFITS	\$173	-	-	\$0	\$0	-
101-199-5-10-1450 - TAXES	\$2,194	\$128	-	\$0	\$0	-
101-199-5-10-1470 - WORKERS COMP INS	\$184	\$29	\$0	\$0	\$0	-
101-199-5-10-1480 - RETIREMENT-DB	\$126	-	-	\$1,000,000	\$1,000,000	0.0%
101-199-5-20-5250 - OFFICE SUPPLIES	\$6,535	\$5,985	\$3,500	\$10,450	\$10,450	0.0%
101-199-5-20-5260 - ADVERTISING/MARKETING	\$19,061	-	-	\$0	\$0	-
101-199-5-20-5270 - ALARM MONITORING	-	-	\$632	-	-	-
101-199-5-20-5280 - BANKING & MERCHANT FEES	\$160	\$17	\$276	\$0	\$0	-
101-199-5-20-5310 - DUES & MEMBERSHIPS	\$1,807	\$1,324	\$200	\$0	\$0	-
101-199-5-20-5320 - FEES - OTHER	\$3,362	\$19,256	\$1,258	\$0	\$0	-
101-199-5-20-5370 - INSURANCE - LIABILITY	\$195,307	\$12,360	\$11,323	\$13,278	\$12,281	8.1%
101-199-5-20-5380 - INSURANCE-PROPERTY	-	\$31,924	\$43,801	\$49,578	\$46,123	7.5%
101-199-5-20-5390 - INSURANCE - VEHICLE	\$54,799	\$1,197	\$3,022	\$1,337	\$1,248	7.1%
101-199-5-20-5420 - MISCELLANEOUS EXPENSES	\$438	\$1,207	\$7,720	\$25,000	\$10,000	150.0%

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE
101-199-5-20-5421 - CULTURAL COALITION-EXPENSE	\$11,881	\$7,005	\$12,246	\$0	\$0	-
101-199-5-20-5430 - POSTAGE/SHIPPING	\$28,361	\$10,000	\$20,000	\$29,000	\$29,000	0.0%
101-199-5-20-5440 - PRINTING & COPIES	\$2,168	\$4,562	\$2,692	\$0	\$0	-
101-199-5-20-5450 - PUBLIC OFFICIALS BONDS	\$410	\$410	\$410	\$0	\$410	-100.0%
101-199-5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	-	-	\$293	-	-	-
101-199-5-20-5500 - TELEPHONE & INTERNET	\$91,382	\$78,676	\$29,111	\$39,050	\$0	-
101-199-5-20-5630 - PROPERTY TAXES	\$568	-	-	\$700	\$700	0.0%
101-199-5-20-5730 - AUDIT & FINANCIAL SERVICES	\$38,200	-	-	\$0	\$0	-
101-199-5-20-5740 - CONSULTING SERVICES	\$6,860	\$0	-	\$0	\$0	-
101-199-5-20-5810 - LEGAL SERVICES	\$68,440	-	-	-	-	-
101-199-5-20-5830 - OTHER CONTRACTED SERVICES	\$1,031,443	\$71,923	\$310,836	\$382,400	\$118,500	222.7%
101-199-5-20-5840 - EMPLOYMENT SCREENING	\$2,014	-	-	\$0	\$0	-
101-199-5-20-5860 - SOFTWARE MAINTENANCE	-	\$888	-	\$0	\$0	-
101-199-5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	-	-	\$14	-	-	-
101-199-5-20-5930 - EQUIPMENT < \$5K	-	-	\$12	-	-	-
101-199-5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	-	-	\$220	-	-	-
101-199-5-20-6110 - COMPUTER HARDWARE/OFFICE EQUIP MAINT	\$2,571	-	-	\$0	\$0	-
101-199-5-20-6510 - LEASES - COPIER	\$19,011	\$21,469	\$17,618	\$16,500	\$16,500	0.0%
101-199-5-20-6520 - LEASES - SOFTWARE (SAAS)	\$1,397	\$1,047	-	\$0	\$0	-
101-199-5-20-8015 - INVT FEES-UNDISTRIBUTED	-	\$25,949	\$0	\$0	\$0	-
101-199-5-20-8016 - INVESTMENT FEES - DISTRIBUTED	-	-	\$5,283	-	-	-
101-199-5-40-9050 - CONSTRUCTION	\$949	-	-	\$0	\$0	-
101-199-5-50-7015 - PASS THRU PAYMENTS - FEDERAL	\$15,701	-	-	\$0	\$0	-
101-199-5-50-7020 - PASS THRU PAYMENTS - OTHER	\$11,497	-	-	\$0	\$0	-
101-199-5-50-7060 - GRANTS-LOCAL GOVT	\$865,324	\$0	-	\$0	\$0	-
101-199-5-50-7070 - GRANTS-BUSINESS	\$100,000	\$0	-	\$0	\$0	-
101-199-5-50-8200 - XFR TO HERITAGE TRAIL FUND	-	\$75,000	\$600,000	\$600,000	\$0	-
101-199-5-50-8204 - XFR TO YOUTH/CHILDREN SERV COMM	-	\$22,000	-	\$0	\$0	-
101-199-5-50-8205 - XFR TO AIRPORT FUND	-	\$191,616	-	\$0	\$0	-
101-199-5-50-8207 - XFR TO 911 EMERGENCY FUND	-	-	-	-	\$458,696	-100.0%
101-199-5-50-8214 - XFR TO FAIR	-	\$73,000	-	\$0	\$0	-
101-199-5-50-8215 - XFR TO COMPUTER EQUIP RESERVE	-	-	\$108,947	\$108,947	\$0	-
101-199-5-50-8220 - XFR TO VICTIM/WITNESS ASSISTANCE	-	\$20,629	-	\$0	\$0	-
101-199-5-50-8227 - XFR TO CAPITAL IMPROVEMENT PROJ	-	-	\$6,000,000	\$6,000,000	\$0	-
101-199-5-50-8241 - XFR TO BUILDING RESERVE FUND	-	-	\$277,000	\$277,000	\$0	-
101-199-5-50-8245 - XFR TO WATER PLANNING FUND	-	-	\$66,000	\$66,000	\$0	-
101-199-5-50-8246 - XFR TO DEBT SERVICE FUND	-	\$970,842	\$2,568,467	\$2,568,467	\$0	-
101-199-5-50-8247 - XFR TO ELECTION MODERNIZATION FUND	-	\$19,660	-	\$0	\$0	-
101-199-5-50-8248 - XFR TO OPIOID ABATEMENT FUND	-	-	\$108,732	\$109,000	\$0	-

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE
101-199-5-50-8249 - XFR TO MEDIATION AND CONCILIATION FUND	–	–	\$158,090	\$145,180	\$0	–
101-199-5-50-8251 - XFR TO OBHDG FUND	–	–	\$75,000	\$75,000	\$0	–
101-199-5-50-8510 - XFR TO COMMUNITY CORRECTIONS	–	\$51,255	–	\$0	\$236,947	-100.0%
101-199-5-50-9999 - OPERATING CONTINGENCY	–	–	–	-\$34,000	\$0	–
199 - NON-DEPARTMENTAL TOTAL	\$2,609,614	\$1,721,033	\$10,432,703	\$11,482,887	\$1,940,855	491.6%
EXPENSES TOTAL	\$17,960,294	\$17,865,471	\$26,723,443	\$40,019,915	\$37,218,030	7.5%
Revenues Less Expenses	\$13,942,445	\$18,365,380	\$12,488,367	\$0	\$0	–

Line Item Detail: Other Funds

FY2026 Budget

200-Heritage Trail Reserve Fund

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE
Revenues						
200-100-3-01-0101 - BEG FUND BALANCE	\$23,663	\$82,988	\$734,637	\$0	\$0	—
200-100-3-01-0102 - BEG FUND BALANCE-BUD	—	—	—	\$735,000	\$1,325,000	-44.5%
200-100-3-65-0100 - INTEREST INCOME	\$1,105	\$5,186	\$16,464	\$2,500	\$2,500	0.0%
200-100-3-65-0110 - INVESTMENT INCOME	—	\$1,622	\$19,952	—	—	—
200-115-3-30-4010 - STATE GRANTS	\$34,500	\$0	—	\$0	\$0	—
200-115-3-90-9219 - XFR FR VIDEO LOTTERY ECON DEV	\$28,000	—	—	\$0	\$0	—
200-116-3-30-4010 - STATE GRANTS	—	—	\$2,612	\$0	\$23,500	-100.0%
200-116-3-30-4020 - LOCAL GRANTS	\$7,000	\$3,000	—	\$0	\$0	—
200-116-3-90-9101 - XFR FR GENERAL FUND	—	\$75,000	—	\$0	\$0	—
200-116-3-90-9523 - XFR FR WHEATRIDGE WIND FUND	—	\$599,691	—	\$0	\$0	—
200-199-3-90-9101 - XFR FR GENERAL FUND	—	—	\$600,000	\$600,000	\$0	—
200-199-3-90-9500 - XFR FR ECHO WINDS FEES FUND	—	—	—	—	\$621,500	-100.0%
REVENUES TOTAL	\$94,268	\$767,487	\$1,373,665	\$1,337,500	\$1,972,500	-32.2%
Expenses						
200-100-5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	—	—	—	\$1,312,500	\$1,912,500	-31.4%
200-115-5-20-5740 - CONSULTING SERVICES	\$11,280	—	—	\$0	\$0	—
200-116-5-20-5420 - MISCELLANEOUS EXPENSES	—	\$29	—	\$10,000	\$0	—
200-116-5-20-5720 - ARCHITECTUAL & ENGINEERING SER	—	—	—	—	\$50,000	-100.0%
200-116-5-20-5740 - CONSULTING SERVICES	—	\$1,168	—	\$15,000	\$10,000	50.0%
200-116-5-20-5830 - OTHER CONTRACTED SERVICES	—	\$31,603	\$41,807	\$0	\$0	—
200-116-5-20-5940 - FUEL	—	\$42	—	\$0	\$0	—
200-116-5-20-6050 - SMALL TOOLS & EQUIPMENT < \$5K	—	\$9	—	\$0	\$0	—
200-199-5-20-8016 - INVESTMENT FEES - DISTRIBUTED	—	—	\$447	—	—	—
EXPENSES TOTAL	\$11,280	\$32,850	\$42,254	\$1,337,500	\$1,972,500	-32.2%
Revenues Less Expenses	\$82,988	\$734,637	\$1,331,412	\$0	\$0	—

201-Road Equipment Capital Reserve Fund

ACTUALS & YTD				CURRENT BUDGET	PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE
Revenues						
201-100-3-01-0101 - BEG FUND BALANCE	\$883,669	\$611,382	\$572,433	\$0	\$0	–
201-100-3-01-0102 - BEG FUND BALANCE-BUD	–	–	–	\$406,000	\$692,500	-41.4%
201-100-3-65-0100 - INTEREST INCOME	\$32,108	\$17,930	\$10,500	\$8,500	\$0	–
201-100-3-65-0110 - INVESTMENT INCOME	–	\$36,773	\$16,629	–	–	–
201-199-3-90-9210 - XFR FR FINLEY BUTTES LICENSE FEE	–	–	–	–	\$651,426	-100.0%
201-199-3-90-9500 - XFR FR ECHO WINDS FEES FUND	–	–	\$1,049,561	\$1,049,561	\$0	–
201-220-3-80-7045 - REFUNDS	–	–	\$77	–	–	–
201-220-3-90-9202 - XFR FR ROAD FUND	\$435,000	–	–	\$0	\$0	–
201-220-3-90-9210 - XFR FR FINLEY BUTTES LICENSE FEE	–	\$643,589	–	\$0	\$0	–
201-220-3-90-9501 - XFR FR SHEPHERDS FLAT FEES	\$151,556	–	–	\$0	\$0	–
201-220-3-90-9540 - XFR FR RESILIENCY FUND	–	\$1,020,325	–	\$0	\$0	–
REVENUES TOTAL	\$1,502,333	\$2,329,999	\$1,649,200	\$1,464,061	\$1,343,926	8.9%
Expenses						
201-100-5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	–	–	–	–	\$936,426	-100.0%
201-199-5-20-8016 - INVESTMENT FEES - DISTRIBUTED	–	–	\$372	–	–	–
201-220-5-40-9060 - EQUIPMENT & FURNISHINGS > \$5K	–	\$107,846	\$41,448	\$0	\$0	–
201-220-5-40-9070 - HEAVY EQUIPMENT > \$5K	\$848,853	\$1,034,494	\$220,729	\$1,046,000	\$407,500	156.7%
201-220-5-40-9120 - VEHICLES	–	\$573,128	\$313,912	\$375,962	\$0	–
201-220-5-40-9140 - CAPITAL LEASES	\$42,098	\$37,418	\$38,537	\$0	\$0	–
201-220-5-40-9510 - DEBT SERVICE- PRINCIPAL	–	–	–	\$38,537	\$0	–
201-220-5-40-9520 - DEBT SERVICE- INTEREST	–	\$4,680	\$3,561	\$3,562	\$0	–
EXPENSES TOTAL	\$890,951	\$1,757,566	\$618,560	\$1,464,061	\$1,343,926	8.9%
Revenues Less Expenses	\$611,382	\$572,433	\$1,030,640	\$0	\$0	–

202-Road Fund

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE
Revenues						
202-100-3-01-0101 - BEG FUND BALANCE	\$2,747,664	\$3,701,459	\$5,388,160	\$0	\$0	-
202-100-3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	\$2,150,000	\$8,000,000	-73.1%
202-100-3-65-0100 - INTEREST INCOME	\$132,234	\$107,933	\$122,393	\$50,000	\$50,000	0.0%
202-100-3-65-0110 - INVESTMENT INCOME	-	\$75,274	\$157,750	-	-	-
202-199-3-90-9210 - XFR FR FINLEY BUTTES LICENSE FEE	-	-	\$3,147,053	\$3,147,053	\$2,402,167	31.0%
202-199-3-90-9227 - XFR FR CAPITAL IMPROVEMENT PROJ	-	-	\$2,000,000	\$2,000,000	\$0	-
202-199-3-90-9500 - XFR FR ECHO WINDS FEES FUND	-	-	\$971,598	\$971,598	\$0	-
202-220-3-20-1030 - FEDERAL FOREST FEES	\$127,328	\$115,876	\$23,465	\$27,300	\$27,300	0.0%
202-220-3-20-1040 - GAS TAX/STATE HIGHWAY	\$1,348,394	\$1,409,775	\$1,230,136	\$1,886,029	\$1,886,029	0.0%
202-220-3-20-1070 - OTHER SHARED REVENUES	\$295,864	-	-	\$385,493	\$385,493	0.0%
202-220-3-20-1100 - STATE SHARED REV - OTHER	-	\$372,156	\$378,062	\$370,017	\$370,017	0.0%
202-220-3-20-1105 - FEDERAL SHARED REV - OTHER	\$842	\$902	\$920	\$0	\$0	-
202-220-3-20-1130 - SPEC. CO RD FUNDS	\$427,163	\$802,373	\$365,190	\$312,000	\$375,000	-16.8%
202-220-3-40-1050 - APPROACH PERMITS	\$300	\$8,575	\$1,100	\$1,000	\$1,000	0.0%
202-220-3-40-1060 - ROAD ACCESS PERMITS	\$24,223	\$26,558	\$54,094	\$25,000	\$25,000	0.0%
202-220-3-40-5011 - SALES	\$6,700	\$2,700	\$21,136	\$0	\$10,000	-100.0%
202-220-3-40-5044 - RURAL ADDRESSING FEES	\$200	-	-	\$1,200	\$0	-
202-220-3-40-5054 - OTHER CONTRACT SERVICES	\$157,314	\$1,193,917	-	\$0	\$0	-
202-220-3-60-1020 - INSURANCE PROCEEDS	\$285	\$1,000	\$58,834	\$0	\$0	-
202-220-3-60-1050 - MISC REVENUE	\$490	\$502	\$350	\$1,000	\$1,000	0.0%
202-220-3-64-1000 - ASSET SALE PROCEEDS	\$53,495	\$3,088	-	\$16,901	\$6,900	144.9%
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	150.0%
202-220-3-90-9203 - XFR FR FINLEY BUTTES TRUST FUND	\$1,636,000	-	-	\$0	\$0	-
202-220-3-90-9210 - XFR FR FINLEY BUTTES LICENSE FEE	-	\$1,395,725	-	\$0	\$0	-
202-220-3-90-9501 - XFR FR SHEPHERDS FLAT FEES	\$684,503	\$1,114,117	-	\$0	\$0	-
202-220-3-90-9521 - XFR FR PGE	\$1,745,476	\$1,790,151	-	\$0	\$0	-
REVENUES TOTAL	\$9,851,920	\$12,183,435	\$13,972,267	\$11,469,591	\$13,589,906	-15.6%
Expenses						
202-100-5-50-9999 - OPERATING CONTINGENCY	-	-	-	\$557,030	\$782,937	-28.9%
202-100-5-90-9001 - UNAPPROPRIATED ENDING BAL	-	-	-	\$1,261,024	\$1,400,000	-9.9%
202-199-5-20-8016 - INVESTMENT FEES - DISTRIBUTED	-	-	\$3,530	-	-	-
202-220-5-10-1400 - WAGES & SALARIES	\$1,149,830	\$1,171,897	\$852,205	\$1,432,640	\$1,509,359	-5.1%
202-220-5-10-1410 - TEMP WORKERS WAGES & SALARIES	\$32,690	\$17,023	\$20,018	\$0	\$0	-
202-220-5-10-1420 - OVERTIME	\$58,603	\$54,979	\$35,180	\$97,656	\$49,330	98.0%
202-220-5-10-1430 - FRINGE BENEFITS	\$407,171	\$381,793	\$286,262	\$501,386	\$508,105	-1.3%
202-220-5-10-1440 - PERS	-	-	-	\$0	\$105,258	-100.0%

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE
202-220-5-10-1450 - TAXES	\$92,536	\$91,873	\$66,789	\$123,975	\$126,118	-1.7%
202-220-5-10-1460 - UNEMPLOYMENT INS	\$14,372	\$18,663	\$14,770	\$13,692	\$13,728	-0.3%
202-220-5-10-1470 - WORKERS COMP INS	\$37,229	\$34,078	\$39,922	\$67,270	\$68,272	-1.5%
202-220-5-10-1480 - RETIREMENT-DB	\$226,970	\$167,336	\$195,129	\$328,410	\$309,496	6.1%
202-220-5-10-1490 - RETIREMENT-DC	\$18,750	\$30,942	\$36,053	\$64,324	\$0	—
202-220-5-10-1501 - LABOR & BENEFITS DISTRIBUTION	—	—	\$148,301	—	—	—
202-220-5-20-5250 - OFFICE SUPPLIES	\$3,283	\$5,101	\$3,322	\$3,000	\$3,000	0.0%
202-220-5-20-5260 - ADVERTISING/MARKETING	—	\$249	\$740	—	—	—
202-220-5-20-5280 - BANKING & MERCHANT FEES	—	\$115	\$62	\$0	\$0	—
202-220-5-20-5310 - DUES & MEMBERSHIPS	\$2,732	\$1,555	\$2,411	\$2,000	\$2,000	0.0%
202-220-5-20-5320 - FEES - OTHER	\$1,453	—	\$154	\$2,500	\$1,000	150.0%
202-220-5-20-5330 - FEES - PERMITS/LICENSES	\$2,100	\$883	\$554	\$1,500	\$1,500	0.0%
202-220-5-20-5370 - INSURANCE - LIABILITY	\$72,319	\$50,935	\$51,203	\$54,712	\$59,053	-7.4%
202-220-5-20-5380 - INSURANCE-PROPERTY	—	—	—	\$0	\$6,629	-100.0%
202-220-5-20-5390 - INSURANCE - VEHICLE	\$22,205	\$54,709	\$64,597	\$62,793	\$70,258	-10.6%
202-220-5-20-5410 - LEGAL NOTICES	\$540	\$165	—	\$1,500	\$1,000	50.0%
202-220-5-20-5420 - MISCELLANEOUS EXPENSES	\$352	\$320	\$36	\$600	\$600	0.0%
202-220-5-20-5430 - POSTAGE/SHIPPING	\$15	\$160	\$181	—	—	—
202-220-5-20-5500 - TELEPHONE & INTERNET	\$9,023	\$4,454	\$2,824	\$8,000	\$8,000	0.0%
202-220-5-20-5510 - TRAINING & DEVELOPMENT	\$4,664	\$26,325	\$1,750	\$6,000	\$6,000	0.0%
202-220-5-20-5520 - TRANSPORTATION - MILEAGE	—	\$120	—	\$0	\$0	—
202-220-5-20-5550 - UTILITIES	\$1,679	\$20,069	—	\$25,000	\$25,000	0.0%
202-220-5-20-5560 - UTILITIES - ELECTRICITY	\$18,016	\$17,021	\$14,257	\$15,260	\$16,000	-4.6%
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	136.4%
202-220-5-20-5590 - UTILITIES - WATER/SEWER	\$2,230	\$1,526	\$1,495	\$3,500	\$3,500	0.0%
202-220-5-20-5600 - UNIFORMS CLOTHING EXPENSE	\$166	—	—	—	—	—
202-220-5-20-5610 - GARBAGE/WASTE DISPOSAL	\$4,694	\$1,310	\$595	\$4,500	\$4,500	0.0%
202-220-5-20-5720 - ARCHITECTUAL & ENGINEERING SER	—	\$12,194	—	\$60,004	\$75,000	-20.0%
202-220-5-20-5770 - SURVEYOR SERVICES	\$640	\$280	\$11,262	\$30,000	\$30,000	0.0%
202-220-5-20-5830 - OTHER CONTRACTED SERVICES	\$284,033	\$138,745	\$201,733	\$174,000	\$280,000	-37.9%
202-220-5-20-5840 - EMPLOYMENT SCREENING	\$3,860	\$3,836	\$3,102	\$3,000	\$3,000	0.0%
202-220-5-20-5860 - SOFTWARE MAINTENANCE	—	\$931	\$245	\$0	\$0	—
202-220-5-20-5910 - PAINT & CHEMICALS	\$147,322	\$145,763	\$200,052	\$180,000	\$322,000	-44.1%
202-220-5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	—	\$3,228	\$8,196	\$0	\$5,000	-100.0%
202-220-5-20-5930 - EQUIPMENT < \$5K	\$727	—	\$5,814	—	—	—
202-220-5-20-5940 - FUEL	\$232,361	\$312,874	\$188,729	\$230,000	\$230,000	0.0%
202-220-5-20-5970 - MISCELLANEOUS SUPPLIES	\$2,329	\$7,586	\$3,395	\$14,000	\$32,300	-56.7%
202-220-5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	—	\$184	\$311	\$0	\$500	-100.0%
202-220-5-20-5990 - PARTS	\$14,790	\$7,401	\$12,075	\$8,000	\$8,000	0.0%
202-220-5-20-6020 - SHOP SUPPLIES	\$71,148	\$78,355	\$43,683	\$60,000	\$75,000	-20.0%

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE
202-220-5-20-6030 - SAFETY EQUIPMENT & SUPPLIES	\$18,432	\$15,822	\$19,072	\$25,000	\$25,000	0.0%
202-220-5-20-6040 - SIGNAGE	\$23,657	\$8,544	\$21,182	\$30,000	\$30,000	0.0%
202-220-5-20-6050 - SMALL TOOLS & EQUIPMENT < \$5K	\$43,669	\$29,125	\$22,325	\$48,000	\$48,000	0.0%
202-220-5-20-6080 - ROCK CRUSHING	\$724,064	\$632,837	\$1,088,304	\$1,062,500	\$810,000	31.2%
202-220-5-20-6090 - BRIDGE MAINTENANCE	\$9,889	—	\$1,300	\$20,000	\$20,000	0.0%
202-220-5-20-6100 - BUILDING MAINTENANCE	\$10,639	-\$3,616	\$2,835	\$8,000	\$8,000	0.0%
202-220-5-20-6140 - MISCELLANEOUS REPAIR & MAINT	\$6,820	\$36,850	\$3,528	\$165,000	\$165,000	0.0%
202-220-5-20-6180 - ROAD MAINTENANCE	\$1,489,734	\$67,334	\$91,481	\$855,000	\$330,000	159.1%
202-220-5-20-6190 - ROAD MAINTENANCE - CONTRACTED	\$31,383	\$608,266	—	\$0	\$30,000	-100.0%
202-220-5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	\$205,779	\$250,047	\$202,210	\$230,000	\$250,000	-8.0%
202-220-5-20-6520 - LEASES - SOFTWARE (SAAS)	\$4,398	\$5,468	\$7,111	\$6,115	\$6,037	1.3%
202-220-5-20-6530 - RENTAL - EQUIPMENT	\$35,589	\$5,063	\$32,755	\$60,000	\$50,000	20.0%
202-220-5-40-9000 - CAPITAL OUTLAY- OTHER	\$1,501	—	—	\$0	\$105,000	-100.0%
202-220-5-40-9020 - BUILDING IMPROVEMENTS	\$22,166	—	—	\$0	\$0	—
202-220-5-40-9050 - CONSTRUCTION	\$72,989	\$2,270,666	\$330	\$592,000	\$375,000	57.9%
202-220-5-40-9060 - EQUIPMENT & FURNISHINGS > \$5K	\$9,730	—	—	\$12,500	\$52,300	-76.1%
202-220-5-40-9070 - HEAVY EQUIPMENT > \$5K	\$58,500	\$0	—	\$0	\$1,235,000	-100.0%
202-220-5-50-8201 - XFR TO ROAD FUND EQUIP RES	\$435,000	—	—	\$0	\$0	—
202-220-5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	—	—	—	\$2,940,000	\$3,901,426	-24.6%
EXPENSES TOTAL	\$6,150,461	\$6,795,275	\$4,022,380	\$11,469,591	\$13,589,906	-15.6%
Revenues Less Expenses	\$3,701,459	\$5,388,160	\$9,949,887	\$0	\$0	—

203-Finley Buttes Road Fund

ACTUALS & YTD				CURRENT BUDGET	PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE
Revenues						
203-100-3-01-0101 - BEG FUND BALANCE	\$508,467	\$1,024,613	\$1,674,016	\$0	\$0	—
203-100-3-01-0102 - BEG FUND BALANCE-BUD	—	—	—	\$2,000,000	\$2,800,000	-28.6%
203-100-3-65-0100 - INTEREST INCOME	\$23,704	\$31,070	\$31,859	\$23,000	\$31,200	-26.3%
203-100-3-65-0110 - INVESTMENT INCOME	—	\$21,472	\$32,000	—	\$31,200	-100.0%
203-230-3-40-5030 - MISC FEES	\$98,027	—	—	—	—	—
203-230-3-40-5045 - LANDFILL FEES	\$394,415	\$596,862	\$494,926	\$400,000	\$600,000	-33.3%
REVENUES TOTAL	\$1,024,613	\$1,674,016	\$2,232,801	\$2,423,000	\$3,462,400	-30.0%
Expenses						
203-100-5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	—	—	—	\$2,323,000	\$0	—
203-199-5-20-8016 - INVESTMENT FEES - DISTRIBUTED	—	—	\$716	—	—	—
203-230-5-20-5420 - MISCELLANEOUS EXPENSES	—	—	—	—	\$3,462,400	-100.0%
203-230-5-20-5830 - OTHER CONTRACTED SERVICES	—	—	—	\$100,000	\$0	—
EXPENSES TOTAL	—	—	\$716	\$2,423,000	\$3,462,400	-30.0%
Revenues Less Expenses	\$1,024,613	\$1,674,016	\$2,232,085	\$0	\$0	—

204-LPSCC Fund

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE
Revenues						
204-100-3-01-0101 - BEG FUND BALANCE	\$66,158	\$62,271	\$36,021	\$0	\$0	—
204-100-3-01-0102 - BEG FUND BALANCE-BUD	—	—	—	\$20,000	\$19,000	5.3%
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	33.3%
204-281-3-90-9101 - XFR FR GENERAL FUND	—	\$22,000	—	\$0	\$0	—
REVENUES TOTAL	\$91,341	\$92,271	\$44,021	\$28,000	\$25,000	12.0%
Expenses						
204-100-5-50-8101 - XFR TO GENERAL FUND	\$29,070	\$39,000	—	\$0	\$0	—
204-281-5-20-5420 - MISCELLANEOUS EXPENSES	—	\$4,750	—	\$3,000	\$0	—
204-281-5-20-5830 - OTHER CONTRACTED SERVICES	—	\$12,500	\$18,750	\$25,000	\$25,000	0.0%
EXPENSES TOTAL	\$29,070	\$56,250	\$18,750	\$28,000	\$25,000	12.0%
Revenues Less Expenses	\$62,271	\$36,021	\$25,271	\$0	\$0	—

205-Airport Fund

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE
Revenues						
205-100-3-01-0101 - BEG FUND BALANCE	\$130,656	\$212,904	\$298,189	\$0	\$0	-
205-100-3-01-0102 - BEG FUND BALANCE- BUD	-	-	-	\$125,000	\$200,000	-37.5%
205-100-3-65-0100 - INTEREST INCOME	\$5,685	\$5,917	\$4,964	\$200	\$5,500	-96.4%
205-100-3-65-0110 - INVESTMENT INCOME	-	\$10,485	\$4,474	-	-	-
205-250-3-30-4000 - FEDERAL GRANTS	\$202,600	\$1,036,970	-	\$0	\$113,000	-100.0%
205-250-3-30-4010 - STATE GRANTS	\$12,820	\$329,797	\$45,592	\$47,512	\$5,352	787.7%
205-250-3-40-5006 - FACILITY RENTAL	\$20,469	\$22,357	\$27,188	\$24,654	\$26,000	-5.2%
205-250-3-40-5011 - SALES	\$48,376	\$43,516	\$37,176	\$46,000	\$46,000	0.0%
205-250-3-40-5054 - OTHER CONTRACT SERVICES	-	-	\$10,000	-	-	-
205-250-3-60-1050 - MISC REVENUE	\$600	\$508	\$1,789	\$1,200	\$1,200	0.0%
205-250-3-80-7075 - REIMBURSEMENTS	-	-	-	\$33,496	\$0	-
205-250-3-90-9101 - XFR FR GENERAL FUND	\$8,406	\$191,616	-	\$0	\$0	-
205-250-3-90-9219 - XFR FR VIDEO LOTTERY ECON DEV	\$30,000	-	-	\$0	\$0	-
REVENUES TOTAL	\$459,612	\$1,854,070	\$429,371	\$278,062	\$397,052	-30.0%
Expenses						
205-100-5-50-9999 - OPERATING CONTINGENCY	-	-	-	\$14,135	\$24,233	-41.7%
205-100-5-90-9001 - UNAPPROPRIATED ENDING BAL	-	-	-	\$45,634	\$42,500	7.4%
205-100-5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	-	-	-	-	\$41,869	-100.0%
205-199-5-20-8016 - INVESTMENT FEES - DISTRIBUTED	-	-	\$100	-	-	-
205-250-5-10-1400 - WAGES & SALARIES	-	\$28,935	\$602	\$31,809	\$9,610	231.0%
205-250-5-10-1420 - OVERTIME	-	\$3	-	\$143	\$28	410.7%
205-250-5-10-1430 - FRINGE BENEFITS	-	\$7,144	\$160	\$8,316	\$2,737	203.8%
205-250-5-10-1440 - PERS	-	-	-	\$0	\$446	-100.0%
205-250-5-10-1450 - TAXES	-	\$2,133	\$44	\$2,586	\$779	232.0%
205-250-5-10-1460 - UNEMPLOYMENT INS	-	\$240	\$7	\$220	\$74	197.3%
205-250-5-10-1470 - WORKERS COMP INS	-	\$6	\$56	\$66	\$43	53.5%
205-250-5-10-1480 - RETIREMENT-DB	-	\$7,121	\$148	\$15,699	\$3,249	383.2%
205-250-5-10-1490 - RETIREMENT-DC	-	\$10	\$0	\$55	\$0	-
205-250-5-10-1501 - LABOR & BENEFITS DISTRIBUTION	-	-	\$39,337	-	-	-
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	-
205-250-5-20-5330 - FEES - PERMITS/LICENSES	-	\$50	\$99	\$0	\$0	-
205-250-5-20-5350 - INSURANCE - AVIATION	\$5,155	\$3,275	\$3,275	\$5,200	\$3,500	48.6%
205-250-5-20-5370 - INSURANCE - LIABILITY	\$626	\$225	\$196	\$237	\$227	4.4%
205-250-5-20-5380 - INSURANCE- PROPERTY	-	\$2,358	\$2,930	\$3,664	\$3,086	18.7%
205-250-5-20-5390 - INSURANCE - VEHICLE	\$416	\$1,056	\$1,098	\$1,186	\$1,109	6.9%
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	0.0%
205-250-5-20-5560 - UTILITIES - ELECTRICITY	\$4,514	\$4,233	\$3,769	\$4,500	\$4,500	0.0%
205-250-5-20-5570 - UTILITIES - GAS	-	\$887	\$55	\$0	\$0	-

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE
205-250-5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$185	–	–	\$0	\$0	–
205-250-5-20-5830 - OTHER CONTRACTED SERVICES	\$1,470	\$6,278	\$771	\$57,512	\$64,012	-10.2%
205-250-5-20-5860 - SOFTWARE MAINTENANCE	–	\$2,217	\$7,640	\$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	0.0%
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	68.4%
205-250-5-20-6140 - MISCELLANEOUS REPAIR & MAINT	\$5,700	\$4,438	\$4,979	\$29,300	\$29,300	0.0%
205-250-5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	–	\$2	\$643	\$5,000	\$5,000	0.0%
205-250-5-20-6530 - RENTAL - EQUIPMENT	–	\$1,942	–	\$0	\$0	–
205-250-5-20-6580 - LEASES - LAND	\$75	\$75	\$75	–	–	–
205-250-5-40-9000 - CAPITAL OUTLAY- OTHER	–	–	\$1,000	–	–	–
205-250-5-40-9050 - CONSTRUCTION	\$174,149	\$1,388,142	\$42,091	\$4,500	\$118,950	-96.2%
205-250-5-40-9060 - EQUIPMENT & FURNISHINGS > \$5K	–	\$55,823	\$2,500	\$0	\$0	–
EXPENSES TOTAL	\$246,708	\$1,555,882	\$145,437	\$278,062	\$397,052	-30.0%
Revenues Less Expenses	\$212,904	\$298,189	\$283,933	\$0	\$0	–

206-Law Library

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE
Revenues						
206-100-3-01-0101 - BEG FUND BALANCE	\$29,892	\$34,503	\$39,458	\$0	\$0	—
206-100-3-01-0102 - BEG FUND BALANCE-BUD	—	—	—	\$37,000	\$45,500	-18.7%
206-100-3-65-0100 - INTEREST INCOME	\$1,140	\$979	\$732	\$1,000	\$1,000	0.0%
206-100-3-65-0110 - INVESTMENT INCOME	—	\$736	\$688	—	—	—
206-105-3-20-1100 - STATE SHARED REV - OTHER	\$6,390	\$8,985	\$8,985	\$7,000	\$0	—
206-111-3-20-1100 - STATE SHARED REV - OTHER	—	—	—	—	\$8,985	-100.0%
REVENUES TOTAL	\$37,422	\$45,203	\$49,863	\$45,000	\$55,485	-18.9%
Expenses						
206-105-5-20-5290 - BOOK PURCHASES	\$1,514	\$2,720	—	\$0	\$0	—
206-105-5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	\$1,170	\$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	-19.6%
206-111-5-20-5830 - OTHER CONTRACTED SERVICES	—	—	—	\$2,000	\$2,000	0.0%
206-199-5-20-8016 - INVESTMENT FEES - DISTRIBUTED	—	—	\$15	—	—	—
EXPENSES TOTAL	\$2,918	\$5,745	\$4,855	\$45,000	\$55,485	-18.9%
Revenues Less Expenses	\$34,503	\$39,458	\$45,009	\$0	\$0	—

207-Emergency Dispatch

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE
Revenues						
207-100-3-01-0101 - BEG FUND BALANCE	\$780,578	\$999,083	\$1,270,273	\$0	\$0	-
207-100-3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	\$575,000	\$1,200,000	-52.1%
207-100-3-65-0100 - INTEREST INCOME	\$24,901	\$24,026	\$19,320	\$10,000	\$10,000	0.0%
207-100-3-65-0110 - INVESTMENT INCOME	-	\$17,636	\$21,775	-	-	-
207-113-3-20-1110 - 911 TAX	\$570,219	\$581,112	\$287,091	\$497,295	\$560,000	-11.2%
207-113-3-40-5014 - DISPATCH FEES	-	\$34,226	\$2,775	\$98,200	\$92,130	6.6%
207-199-3-90-9101 - XFR FR GENERAL FUND	-	-	-	-	\$458,696	-100.0%
207-199-3-90-9500 - XFR FR ECHO WINDS FEES FUND	-	-	\$809,239	\$809,239	\$0	-
REVENUES TOTAL	\$1,375,698	\$1,656,083	\$2,410,473	\$1,989,734	\$2,320,826	-14.3%
Expenses						
207-100-5-50-9999 - OPERATING CONTINGENCY	-	-	-	\$137,179	\$270,000	-49.2%
207-100-5-90-9001 - UNAPPROPRIATED ENDING BAL	-	-	-	\$271,000	\$239,517	13.1%
207-113-5-10-1400 - WAGES & SALARIES	\$170,393	\$161,773	\$548,912	\$839,541	\$874,324	-4.0%
207-113-5-10-1420 - OVERTIME	\$1,140	\$622	\$5,792	\$18,149	\$14,613	24.2%
207-113-5-10-1430 - FRINGE BENEFITS	\$49,070	\$43,725	\$187,087	\$234,729	\$265,159	-11.5%
207-113-5-10-1440 - PERS	-	-	\$14,171	\$42,930	\$48,799	-12.0%
207-113-5-10-1450 - TAXES	\$13,671	\$12,870	\$43,665	\$71,262	\$72,946	-2.3%
207-113-5-10-1460 - UNEMPLOYMENT INS	\$2,251	\$2,996	\$9,040	\$7,941	\$7,941	0.0%
207-113-5-10-1470 - WORKERS COMP INS	\$453	-\$210	\$2,538	\$2,659	\$2,318	14.7%
207-113-5-10-1480 - RETIREMENT-DB	\$46,852	\$43,176	\$207,535	\$243,259	\$270,554	-10.1%
207-113-5-10-1500 - EMPLOYEE INCENTIVES	\$13,021	\$11,701	\$41,060	\$11,118	\$6,979	59.3%
207-113-5-20-5250 - OFFICE SUPPLIES	\$8,693	\$2,295	\$1,886	\$15,000	\$10,000	50.0%
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	-100.0%
207-113-5-20-5320 - FEES - OTHER	-	-	\$1	-	-	-
207-113-5-20-5370 - INSURANCE - LIABILITY	-	\$1,114	\$4,409	\$1,201	\$5,132	-76.6%
207-113-5-20-5390 - INSURANCE - VEHICLE	-	\$1,475	\$1,825	\$471	\$1,957	-75.9%
207-113-5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	\$591	\$1,422	\$1,165	\$250	\$500	-50.0%
207-113-5-20-5500 - TELEPHONE & INTERNET	\$4,357	-	\$3,973	\$5,100	\$5,410	-5.7%
207-113-5-20-5510 - TRAINING & DEVELOPMENT	\$4,197	\$2,050	\$825	\$5,000	\$5,000	0.0%
207-113-5-20-5520 - TRANSPORTATION - MILEAGE	-	-	-	\$200	\$200	0.0%
207-113-5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$4,007	\$3,491	\$2,090	\$6,000	\$6,000	0.0%
207-113-5-20-5600 - UNIFORMS CLOTHING EXPENSE	\$4,416	\$1,591	\$1,037	\$5,500	\$5,500	0.0%
207-113-5-20-5780 - INTERPRETER SERVICES	\$2,889	\$7,414	\$4,399	\$6,200	\$6,200	0.0%
207-113-5-20-5830 - OTHER CONTRACTED SERVICES	\$244	\$2,675	\$768	\$3,000	\$3,000	0.0%
207-113-5-20-5840 - EMPLOYMENT SCREENING	-	-	\$700	\$4,000	\$4,000	0.0%
207-113-5-20-5860 - SOFTWARE MAINTENACE	\$8,517	\$10,804	\$11,427	\$8,700	\$12,000	-27.5%
207-113-5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	-	\$60	\$2,275	\$5,000	\$5,000	0.0%
207-113-5-20-5940 - FUEL	\$9,640	\$7,901	\$841	\$15,000	\$15,000	0.0%

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE
207-113-5-20-5960 - JANITORIAL SUPPLIES	–	\$42	–	–	–	–
207-113-5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	–	\$256	\$9,269	\$2,000	\$7,000	-71.4%
207-113-5-20-6010 - PROGRAM MATERIALS & SUPPLIES	\$1,043	\$367	–	\$3,500	\$5,000	-30.0%
207-113-5-20-6110 - COMPUTER HARDWARE/OFFICE EQUIP MAINT	\$9,000	\$96	–	\$15,000	\$10,000	50.0%
207-113-5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	\$2,288	\$2,178	\$77	\$5,000	\$5,000	0.0%
207-113-5-20-6520 - LEASES - SOFTWARE (SAAS)	–	–	\$3,920	\$3,845	\$3,394	13.3%
207-113-5-40-9030 - IT HARDWARE > \$5K	–	\$22,921	–	\$0	\$132,183	-100.0%
207-113-5-40-9060 - EQUIPMENT & FURNISHINGS > \$5K	\$19,752	–	–	\$0	\$0	–
207-113-5-40-9120 - VEHICLES	–	\$40,432	–	\$0	\$0	–
207-199-5-20-8016 - INVESTMENT FEES - DISTRIBUTED	–	–	\$487	–	–	–
EXPENSES TOTAL	\$376,615	\$385,810	\$1,111,996	\$1,989,734	\$2,320,826	-14.3%
Revenues Less Expenses	\$999,083	\$1,270,273	\$1,298,477	\$0	\$0	–

208-Surveyor's Corner Preservation Fund

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	BUDGET CHANGE
	FY2023	FY2024	FY2025	FY2025	FY2026	
Revenues						
208-100-3-01-0101 - BEG FUND BALANCE	\$277,051	\$298,933	\$323,905	\$0	\$0	—
208-100-3-01-0102 - BEG FUND BALANCE-BUD	—	—	—	\$335,000	\$346,000	-3.2%
208-100-3-65-0100 - INTEREST INCOME	\$9,315	\$7,841	\$5,494	\$4,000	\$4,000	0.0%
208-100-3-65-0110 - INVESTMENT INCOME	—	\$5,893	\$5,128	—	—	—
208-118-3-40-5066 - SURVEYOR FEES	\$13,167	\$11,239	\$11,820	\$15,000	\$15,000	0.0%
REVENUES TOTAL	\$299,533	\$323,905	\$346,347	\$354,000	\$365,000	-3.0%
Expenses						
208-100-5-90-9001 - UNAPPROPRIATED ENDING BAL	—	—	—	\$154,000	\$154,000	0.0%
208-118-5-20-5770 - SURVEYOR SERVICES	\$600	—	—	\$0	\$0	—
208-118-5-20-5830 - OTHER CONTRACTED SERVICES	—	—	—	\$200,000	\$211,000	-5.2%
208-199-5-20-8016 - INVESTMENT FEES - DISTRIBUTED	—	—	\$115	—	—	—
EXPENSES TOTAL	\$600	—	\$115	\$354,000	\$365,000	-3.0%
Revenues Less Expenses	\$298,933	\$323,905	\$346,232	\$0	\$0	—

210-Finley Butte License Fees

ACTUALS & YTD				CURRENT BUDGET	PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE
Revenues						
210-100-3-01-0101 - BEG FUND BALANCE	\$1,265,098	\$1,653,599	\$1,856,489	\$0	\$0	—
210-100-3-01-0102 - BEG FUND BALANCE-BUD	—	—	—	\$1,300,000	\$800,000	62.5%
210-100-3-65-0100 - INTEREST INCOME	\$40,286	\$34,579	\$24,853	\$25,000	\$25,000	0.0%
210-100-3-65-0110 - INVESTMENT INCOME	—	\$10,203	\$3,892	—	—	—
210-260-3-40-1070 - LANDFILL LICENSE	\$2,005,368	\$2,448,558	\$2,035,162	\$2,200,000	\$2,500,000	-12.0%
REVENUES TOTAL	\$3,310,753	\$4,146,938	\$3,920,395	\$3,525,000	\$3,325,000	6.0%
Expenses						
210-199-5-20-8016 - INVESTMENT FEES - DISTRIBUTED	—	—	\$87	—	—	—
210-199-5-50-8101 - XFR TO GENERAL FUND	—	—	\$142,817	\$377,947	\$271,407	39.3%
210-199-5-50-8201 - XFR TO ROAD FUND EQUIP RES	—	—	—	—	\$651,426	-100.0%
210-199-5-50-8202 - XFR TO ROAD FUND	—	—	\$3,147,053	\$3,147,053	\$2,402,167	31.0%
210-260-5-20-5420 - MISCELLANEOUS EXPENSES	\$21,154	—	—	\$0	\$0	—
210-260-5-50-8101 - XFR TO GENERAL FUND	—	\$87,400	—	\$0	\$0	—
210-260-5-50-8201 - XFR TO ROAD FUND EQUIP RES	—	\$643,589	—	\$0	\$0	—
210-260-5-50-8202 - XFR TO ROAD FUND	\$1,636,000	\$1,395,725	—	\$0	\$0	—
210-260-5-50-8224 - XFR TO WEED EQUIP. RESERVE	—	\$163,735	—	\$0	\$0	—
EXPENSES TOTAL	\$1,657,154	\$2,290,449	\$3,289,957	\$3,525,000	\$3,325,000	6.0%
Revenues Less Expenses	\$1,653,599	\$1,856,489	\$630,438	\$0	\$0	—

211-County School Fund

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	BUDGET CHANGE
	FY2023	FY2024	FY2025	FY2025	FY2026	
Revenues						
211-100-3-01-0101 - BEG FUND BALANCE	\$57	—	—	\$0	\$0	—
211-100-3-65-0100 - INTEREST INCOME	\$50	\$310	\$331	\$300	\$300	0.0%
211-270-3-20-1030 - FEDERAL FOREST FEES	\$39,784	\$36,501	\$7,377	\$41,700	\$41,700	0.0%
211-270-3-20-1080 - PMT IN LIEU OF TAX	\$214,401	\$228,481	\$245,060	\$228,500	\$228,500	0.0%
211-270-3-65-0100 - INTEREST INCOME	\$399	—	—	\$0	\$0	—
REVENUES TOTAL	\$254,691	\$265,292	\$252,767	\$270,500	\$270,500	0.0%
Expenses						
211-270-5-50-7030 - PASS THRU PAYMENTS -LOCAL GOVT	—	\$1	\$996	\$270,500	\$270,500	0.0%
211-270-5-50-7050 - TAX TURNOVER	\$254,691	\$265,291	\$251,771	\$0	\$0	—
EXPENSES TOTAL	\$254,691	\$265,292	\$252,767	\$270,500	\$270,500	0.0%

212-Ione School Fund

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE
Revenues						
212-100-3-01-0101 - BEG FUND BALANCE	\$6	\$0	\$0	\$0	\$0	—
212-100-3-65-0100 - INTEREST INCOME	\$3	\$18	\$20	\$30	\$30	0.0%
212-280-3-20-1030 - FEDERAL FOREST FEES	\$2,658	\$2,124	\$445	\$3,350	\$3,350	0.0%
212-280-3-20-1080 - PMT IN LIEU OF TAX	\$14,325	\$13,298	\$14,788	\$15,500	\$15,500	0.0%
212-280-3-65-0100 - INTEREST INCOME	\$27	—	—	\$0	\$0	—
REVENUES TOTAL	\$17,019	\$15,440	\$15,253	\$18,880	\$18,880	0.0%
Expenses						
212-280-5-50-7030 - PASS THRU PAYMENTS -LOCAL GOVT	—	—	\$60	\$18,880	\$18,880	0.0%
212-280-5-50-7050 - TAX TURNOVER	\$17,019	\$15,440	\$15,193	\$0	\$0	—
EXPENSES TOTAL	\$17,019	\$15,440	\$15,253	\$18,880	\$18,880	0.0%

214-Fair Fund

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	BUDGET CHANGE
	FY2023	FY2024	FY2025	FY2025	FY2026	
Revenues						
214-100-3-01-0101 - BEG FUND BALANCE	\$309,844	\$226,503	\$201,607	\$0	\$0	—
214-100-3-01-0102 - BEG FUND BALANCE-BUD	—	—	—	\$20,000	\$312,000	-93.6%
214-100-3-20-1060 - LOTTERY DOLLARS	\$53,167	\$53,167	\$0	\$0	\$0	—
214-100-3-40-5006 - FACILITY RENTAL	\$900	—	—	—	—	—
214-100-3-40-5016 - EQUIPMENT RENTAL	\$370	\$75	—	\$0	\$0	—
214-100-3-60-1050 - MISC REVENUE	\$662	—	—	\$0	\$0	—
214-100-3-65-0100 - INTEREST INCOME	\$8,215	\$5,728	\$3,546	\$2,000	\$2,000	0.0%
214-100-3-65-0110 - INVESTMENT INCOME	—	\$4,678	\$5,006	—	—	—
214-199-3-90-9500 - XFR FR ECHO WINDS FEES FUND	—	—	\$152,217	\$152,217	\$0	—
214-301-3-40-5006 - FACILITY RENTAL	\$935	\$150	—	\$0	\$0	—
214-301-3-40-5011 - SALES	\$40	—	—	\$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	—
214-304-3-20-1060 - LOTTERY DOLLARS	—	—	\$53,167	\$53,167	\$53,167	0.0%
214-304-3-30-4010 - STATE GRANTS	—	—	\$53,410	—	—	—
214-304-3-30-4020 - LOCAL GRANTS	—	\$5,500	—	—	—	—
214-304-3-40-5004 - CAMPING FEES	—	\$1,878	\$28,167	\$1,400	\$9,000	-84.4%
214-304-3-40-5005 - CONCESSIONS	\$1,000	\$1,485	\$1,390	\$1,000	\$1,200	-16.7%
214-304-3-40-5006 - FACILITY RENTAL	\$450	\$2,915	\$2,343	\$2,300	\$2,300	0.0%
214-304-3-40-5011 - SALES	—	\$2,040	\$900	\$500	\$800	-37.5%
214-304-3-40-5013 - ADVERTISING FEES	\$160	\$500	\$250	\$200	\$500	-60.0%
214-304-3-40-5016 - EQUIPMENT RENTAL	—	\$233	\$520	\$400	\$400	0.0%
214-304-3-40-5017 - ADMISSION FEES	\$3,500	\$11,166	\$140	\$14,000	\$500	2,700.0%
214-304-3-40-5018 - SPONSORSHIP FEES	\$5,650	\$55,260	\$32,700	\$30,000	\$30,000	0.0%
214-304-3-40-5030 - MISC FEES	—	\$52	—	\$100	\$100	0.0%
214-304-3-40-5054 - OTHER CONTRACT SERVICES	—	—	\$12,050	—	—	—
214-304-3-60-1000 - CONTRIBUTIONS & DONATIONS	—	—	—	\$50	\$50	0.0%
214-304-3-60-1050 - MISC REVENUE	\$1,246	\$887	\$830	\$700	\$700	0.0%
214-304-3-80-7075 - REIMBURSEMENTS	—	\$3,024	—	\$0	\$0	—
214-304-3-90-9101 - XFR FR GENERAL FUND	—	\$73,000	—	\$0	\$0	—
REVENUES TOTAL	\$408,133	\$448,241	\$548,242	\$278,034	\$412,717	-32.6%
Expenses						
214-100-5-20-5250 - OFFICE SUPPLIES	\$980	\$727	—	\$0	\$0	—
214-100-5-20-5260 - ADVERTISING/MARKETING	\$60	\$6,621	—	\$0	\$0	—
214-100-5-20-5270 - ALARM MONITORING	—	\$418	—	\$0	\$0	—
214-100-5-20-5280 - BANKING & MERCHANT FEES	\$80	\$1	—	\$0	\$0	—
214-100-5-20-5310 - DUES & MEMBERSHIPS	—	\$2,000	—	\$0	\$0	—
214-100-5-20-5320 - FEES - OTHER	\$95	—	—	—	—	—
214-100-5-20-5370 - INSURANCE - LIABILITY	\$22,177	—	—	\$0	\$0	—
214-100-5-20-5420 - MISCELLANEOUS EXPENSES	\$1,091	—	—	\$0	\$0	—
214-100-5-20-5430 - POSTAGE/SHIPPING	\$63	—	—	—	—	—
214-100-5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	\$2,000	—	—	\$0	\$0	—
214-100-5-20-5500 - TELEPHONE & INTERNET	\$2,116	\$1,680	\$66	\$0	\$0	—
214-100-5-20-5510 - TRAINING & DEVELOPMENT	\$95	—	—	—	—	—

ACTUALS & YTD				CURRENT BUDGET	PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE
214-100-5-20-5560 - UTILITIES - ELECTRICTY	\$8,488	\$4,375	–	\$0	\$0	–
214-100-5-20-5570 - UTILITIES - GAS	\$9,284	\$437	–	\$0	\$0	–
214-100-5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	–	\$1,264	–	\$0	\$0	–
214-100-5-20-5590 - UTILITIES - WATER/SEWER	\$3,570	\$2,002	–	\$0	\$0	–
214-100-5-20-5610 - GARBAGE/WASTE DISPOSAL	\$4,051	\$2,873	–	\$0	\$0	–
214-100-5-20-5830 - OTHER CONTRACTED SERVICES	\$430	\$916	–	\$0	\$0	–
214-100-5-20-5930 - EQUIPMENT < \$5K	–	\$3,390	–	\$0	\$0	–
214-100-5-20-5940 - FUEL	\$487	\$797	–	\$0	\$0	–
214-100-5-20-5950 - HOSPITALITY EVENT SUPPLIES	–	\$5,443	–	\$0	\$0	–
214-100-5-20-5960 - JANITORIAL SUPPLIES	–	\$1,138	–	\$0	\$0	–
214-100-5-20-5970 - MISCELLANEOUS SUPPLIES	\$8,859	\$158	–	\$0	\$0	–
214-100-5-20-6100 - BUILDING MAINTENANCE	\$579	\$3,824	–	\$0	\$0	–
214-100-5-20-6130 - GROUNDS MAINTENANCE	\$68	\$194	–	\$0	\$0	–
214-100-5-20-6140 - MISCELLANEOUS REPAIR & MAINT	\$3,231	\$1,121	–	\$0	\$0	–
214-100-5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	–	\$42	–	\$0	\$0	–
214-100-5-20-6520 - LEASES - SOFTWARE (SAAS)	\$432	\$59	–	\$0	\$0	–
214-100-5-20-6530 - RENTAL - EQUIPMENT	–	\$5,522	–	\$0	\$0	–
214-100-5-50-8226 - XFR TO FAIR ROOF RESERVE	\$2,000	–	–	\$0	\$0	–
214-100-5-50-8236 - XFR TO FAIR IMPROVEMENT FUND	\$5,000	–	–	\$0	\$0	–
214-100-5-50-9999 - OPERATING CONTINGENCY	–	–	–	\$18,252	\$30,000	-39.2%
214-100-5-90-9001 - UNAPPROPRIATED ENDING BAL	–	–	–	\$40,000	\$65,745	-39.2%
214-100-5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	–	–	–	–	\$52,750	-100.0%
214-199-5-20-8016 - INVESTMENT FEES - DISTRIBUTED	–	–	\$112	–	–	–
214-301-5-20-5270 - ALARM MONITORING	\$236	–	–	\$0	\$0	–
214-301-5-20-5830 - OTHER CONTRACTED SERVICES	\$822	–	–	\$0	\$0	–
214-301-5-20-6140 - MISCELLANEOUS REPAIR & MAINT	\$163	\$95	–	\$0	\$0	–
214-303-5-20-5260 - ADVERTISING/MARKETING	\$207	–	–	\$0	\$0	–
214-303-5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$1,038	–	–	\$0	\$0	–
214-303-5-20-5830 - OTHER CONTRACTED SERVICES	\$22,570	\$2,250	–	\$0	\$0	–
214-303-5-20-5950 - HOSPITALITY EVENT SUPPLIES	\$333	–	–	–	–	–
214-303-5-20-6530 - RENTAL - EQUIPMENT	\$1,450	–	–	\$0	\$0	–
214-304-5-10-1400 - WAGES & SALARIES	\$20,924	\$32,383	\$26,448	\$27,568	\$28,617	-3.7%
214-304-5-10-1430 - FRINGE BENEFITS	-\$10	–	–	\$0	\$315	-100.0%
214-304-5-10-1450 - TAXES	\$1,764	\$2,477	\$2,023	\$2,220	\$2,330	-4.7%
214-304-5-10-1460 - UNEMPLOYMENT INS	\$308	\$545	\$508	\$331	\$348	-4.9%
214-304-5-10-1470 - WORKERS COMP INS	\$27	\$45	\$35	\$31	\$32	-3.1%
214-304-5-10-1480 - RETIREMENT-DB	\$36	–	–	\$0	\$0	–
214-304-5-20-5250 - OFFICE SUPPLIES	\$124	\$63	\$516	\$900	\$900	0.0%
214-304-5-20-5260 - ADVERTISING/MARKETING	\$3,655	\$2,844	\$12,332	\$11,100	\$12,000	-7.5%
214-304-5-20-5270 - ALARM MONITORING	–	\$322	\$736	\$800	\$800	0.0%
214-304-5-20-5280 - BANKING & MERCHANT FEES	–	\$62	\$908	\$100	\$1,100	-90.9%
214-304-5-20-5310 - DUES & MEMBERSHIPS	–	–	\$2,060	\$2,000	\$2,100	-4.8%
214-304-5-20-5320 - FEES - OTHER	–	\$100	\$16	\$100	\$100	0.0%

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE
214-304-5-20-5330 - FEES - PERMITS/LICENSES	–	\$85	–	\$200	\$200	0.0%
214-304-5-20-5370 - INSURANCE - LIABILITY	–	\$1,073	\$968	\$1,146	\$1,080	6.1%
214-304-5-20-5380 - INSURANCE-PROPERTY	–	\$26,747	\$33,144	\$41,537	\$34,602	20.0%
214-304-5-20-5390 - INSURANCE - VEHICLE	–	\$182	\$187	\$207	\$726	-71.5%
214-304-5-20-5420 - MISCELLANEOUS EXPENSES	\$11,678	\$7,904	\$8,795	\$12,700	\$10,000	27.0%
214-304-5-20-5430 - POSTAGE/SHIPPING	–	\$68	\$32	\$50	\$75	-33.3%
214-304-5-20-5480 - REFUNDS	–	\$300	\$512	\$0	\$0	–
214-304-5-20-5500 - TELEPHONE & INTERNET	–	\$1,223	\$2,679	\$4,000	\$3,650	9.6%
214-304-5-20-5510 - TRAINING & DEVELOPMENT	–	\$325	\$959	\$350	\$700	-50.0%
214-304-5-20-5560 - UTILITIES - ELECTRICTY	–	\$2,892	\$10,111	\$8,500	\$12,500	-32.0%
214-304-5-20-5570 - UTILITIES - GAS	–	\$8,067	\$7,091	\$9,000	\$9,000	0.0%
214-304-5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	–	\$984	\$2,105	\$3,700	\$3,700	0.0%
214-304-5-20-5590 - UTILITIES - WATER/SEWER	–	\$1,654	\$3,633	\$3,500	\$5,000	-30.0%
214-304-5-20-5600 - UNIFORMS CLOTHING EXPENSE	–	–	\$1,399	–	\$4,000	-100.0%
214-304-5-20-5610 - GARBAGE/WASTE DISPOSAL	–	\$1,342	\$4,520	\$4,100	\$5,000	-18.0%
214-304-5-20-5760 - CONTRACT EMPLOYEES	–	\$910	–	–	–	–
214-304-5-20-5790 - JANITORIAL SERVICES	\$4,300	–	–	\$0	\$0	–
214-304-5-20-5830 - OTHER CONTRACTED SERVICES	\$33,020	\$52,805	\$47,579	\$70,250	\$60,000	17.1%
214-304-5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	–	–	\$1,660	\$0	\$0	–
214-304-5-20-5930 - EQUIPMENT < \$5K	–	\$5,268	\$3,765	\$6,500	\$6,500	0.0%
214-304-5-20-5940 - FUEL	–	–	\$289	\$600	\$600	0.0%
214-304-5-20-5950 - HOSPITALITY EVENT SUPPLIES	–	\$1,782	\$4,782	\$3,900	\$5,000	-22.0%
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	\$1,275	\$500	\$2,500	-80.0%
214-304-5-20-6130 - GROUNDS MAINTENANCE	–	\$524	\$2,506	\$500	\$2,500	-80.0%
214-304-5-20-6140 - MISCELLANEOUS REPAIR & MAINT	–	\$5,286	\$3,130	\$0	\$0	–
214-304-5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	–	\$291	\$11	\$2,000	\$2,000	0.0%
214-304-5-20-6520 - LEASES - SOFTWARE (SAAS)	\$500	\$1,752	\$1,485	\$1,242	\$1,247	-0.4%
214-304-5-20-6530 - RENTAL - EQUIPMENT	\$3,250	\$9,784	\$4,990	\$150	\$5,000	-97.0%
214-304-5-40-9020 - BUILDING IMPROVEMENTS	–	\$26,125	\$1,392	–	–	–
214-304-5-40-9060 - EQUIPMENT & FURNISHINGS > \$5K	–	–	–	–	\$40,000	-100.0%
214-304-5-50-7010 - PASS THRU PAYMENTS - STATE	–	–	\$308	–	–	–
214-304-5-50-7020 - PASS THRU PAYMENTS - OTHER	–	\$90	\$100	\$0	\$0	–
EXPENSES TOTAL	\$181,630	\$246,633	\$198,461	\$278,034	\$412,717	-32.6%
Revenues Less Expenses	\$226,503	\$201,607	\$349,781	\$0	\$0	–

215-Information Technology Capital Reserve Fund

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE
Revenues						
215-100-3-01-0101 - BEG FUND BALANCE	\$87,215	\$110,439	\$253,529	\$0	\$0	–
215-100-3-01-0102 - BEG FUND BALANCE- BUD	–	–	–	\$248,000	\$900,000	-72.4%
215-100-3-65-0100 - INTEREST INCOME	\$3,224	\$6,359	\$9,341	\$1,500	\$16,500	-90.9%
215-100-3-65-0110 - INVESTMENT INCOME	–	\$4,876	\$15,696	–	–	–
215-125-3-30-4000 - FEDERAL GRANTS	–	–	–	\$29,690	\$0	–
215-125-3-90-9101 - XFR FR GENERAL FUND	\$20,000	–	–	\$0	\$0	–
215-125-3-90-9217 - XFR FR PROGRAMMING RESERVE	–	\$140,484	–	\$0	\$0	–
215-199-3-90-9101 - XFR FR GENERAL FUND	–	–	\$108,947	\$108,947	\$0	–
215-199-3-90-9500 - XFR FR ECHO WINDS FEES FUND	–	–	\$150,000	\$150,000	\$253,500	-40.8%
215-199-3-90-9540 - XFR FR RESILIENCY FUND	–	–	\$731,052	\$731,053	\$0	–
REVENUES TOTAL	\$110,439	\$262,158	\$1,268,565	\$1,269,190	\$1,170,000	8.5%
Expenses						
215-100-5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	–	–	–	\$400,000	\$150,000	166.7%
215-125-5-20-5740 - CONSULTING SERVICES	–	–	\$46,968	\$769,500	\$50,000	1,439.0%
215-125-5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	–	–	–	\$50,000	\$0	–
215-125-5-20-6520 - LEASES - SOFTWARE (SAAS)	–	–	\$244,601	\$0	\$0	–
215-125-5-20-6540 - RENTAL - VENUE	–	–	\$303	–	–	–
215-125-5-40-9030 - IT HARDWARE > \$5K	–	\$8,629	\$20,733	\$49,690	\$200,000	-75.2%
215-125-5-40-9145 - CAPITAL-SBITA	–	–	–	–	\$770,000	-100.0%
215-199-5-20-8016 - INVESTMENT FEES - DISTRIBUTED	–	–	\$351	–	–	–
EXPENSES TOTAL	–	\$8,629	\$312,957	\$1,269,190	\$1,170,000	8.5%
Revenues Less Expenses	\$110,439	\$253,529	\$955,608	\$0	\$0	–

216-Morrow County Public Transit Fund

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE
Revenues						
216-100-3-01-0101 - BEG FUND BALANCE	\$667,020	\$367,659	\$428,789	\$0	\$0	-
216-100-3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	\$400,000	\$540,000	-25.9%
216-100-3-65-0100 - INTEREST INCOME	\$20,343	\$13,451	\$4,840	\$3,500	\$5,000	-30.0%
216-100-3-65-0110 - INVESTMENT INCOME	-	\$9,213	\$5,079	-	-	-
216-199-3-90-9225 - XFR FR STF VEHICLE RESERVE FUND	-	-	-	-	\$107,000	-100.0%
216-320-3-30-4000 - FEDERAL GRANTS	-	\$144,297	\$66,266	\$412,000	\$328,449	25.4%
216-320-3-30-4010 - STATE GRANTS	\$423,564	\$534,208	\$495,423	\$1,032,000	\$761,000	35.6%
216-320-3-40-5065 - PUBLIC TRANSIT RECEIPTS	\$33,560	\$9,308	\$340	\$13,200	\$0	-
216-320-3-60-1020 - INSURANCE PROCEEDS	-	\$578	\$1,945	\$0	\$0	-
216-320-3-80-7075 - REIMBURSEMENTS	\$113	\$734	\$2,324	\$150	\$150	0.0%
216-320-3-90-9504 - XFR FR 5310	-	\$95,726	-	\$0	\$0	-
REVENUES TOTAL	\$1,144,600	\$1,175,174	\$1,005,007	\$1,860,850	\$1,741,599	6.9%
Expenses						
216-100-5-50-9999 - OPERATING CONTINGENCY	-	-	-	-	\$636,833	-100.0%
216-100-5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	-	-	-	\$420,784	\$0	-
216-199-5-20-8016 - INVESTMENT FEES - DISTRIBUTED	-	-	\$114	-	-	-
216-320-5-10-1400 - WAGES & SALARIES	\$165,190	\$414,362	\$381,696	\$729,471	\$490,966	48.6%
216-320-5-10-1420 - OVERTIME	-	-	\$7,184	\$0	\$15,537	-100.0%
216-320-5-10-1430 - FRINGE BENEFITS	\$17,208	\$80,708	\$115,743	\$166,940	\$130,916	27.5%
216-320-5-10-1440 - PERS	-	-	-	\$0	\$38,164	-100.0%
216-320-5-10-1450 - TAXES	\$13,283	\$30,762	\$28,669	\$59,071	\$41,078	43.8%
216-320-5-10-1460 - UNEMPLOYMENT INS	\$2,587	\$6,538	\$6,801	\$8,121	\$5,268	54.2%
216-320-5-10-1470 - WORKERS COMP INS	\$8,365	\$7,235	\$7,506	\$24,838	\$14,655	69.5%
216-320-5-10-1480 - RETIREMENT-DB	\$281	\$13,278	\$30,691	\$35,836	\$40,863	-12.3%
216-320-5-10-1490 - RETIREMENT-DC	\$2,353	\$7,311	\$6,426	\$35,346	\$0	-
216-320-5-20-5250 - OFFICE SUPPLIES	\$736	\$1,035	\$952	\$750	\$750	0.0%
216-320-5-20-5260 - ADVERTISING/MARKETING	\$1,434	\$12,889	\$3,542	\$10,000	\$15,000	-33.3%
216-320-5-20-5280 - BANKING & MERCHANT FEES	-	\$342	\$346	\$100	\$100	0.0%
216-320-5-20-5310 - DUES & MEMBERSHIPS	\$1,798	-	-	\$1,950	\$1,950	0.0%
216-320-5-20-5320 - FEES - OTHER	-	\$98	-	\$100	\$100	0.0%
216-320-5-20-5330 - FEES - PERMITS/LICENSES	-	-	\$106	-	-	-
216-320-5-20-5370 - INSURANCE - LIABILITY	-	\$5,815	\$5,559	\$5,257	\$6,437	-18.3%
216-320-5-20-5380 - INSURANCE- PROPERTY	-	\$421	\$206	\$651	\$1,363	-52.2%
216-320-5-20-5390 - INSURANCE - VEHICLE	-	\$30,198	\$32,470	\$33,871	\$31,961	6.0%
216-320-5-20-5410 - LEGAL NOTICES	\$1,073	\$46	\$221	\$500	\$750	-33.3%
216-320-5-20-5420 - MISCELLANEOUS EXPENSES	\$2,447	\$36	\$56	\$500	\$500	0.0%
216-320-5-20-5430 - POSTAGE/SHIPPING	-	\$15	\$100	-	-	-
216-320-5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	\$35	\$363	-	\$170	\$0	-
216-320-5-20-5500 - TELEPHONE & INTERNET	\$7,700	\$10,687	\$6,716	\$10,000	\$7,000	42.9%
216-320-5-20-5510 - TRAINING & DEVELOPMENT	-	\$250	\$1,372	\$1,800	\$1,800	0.0%

ACTUALS & YTD				CURRENT BUDGET	PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE
216-320-5-20-5520 - TRANSPORTATION - MILEAGE	\$283	\$174	\$154	\$500	\$500	0.0%
216-320-5-20-5560 - UTILITIES - ELECTRICITY	\$830	\$992	\$717	\$1,000	\$1,000	0.0%
216-320-5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$248	\$509	\$1,045	\$4,000	\$2,000	100.0%
216-320-5-20-5590 - UTILITIES - WATER/SEWER	\$146	\$367	\$369	\$425	\$425	0.0%
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	\$590	\$0	\$0	—
216-320-5-20-5820 - MARKETING SERVICES	—	\$17	—	\$0	\$0	—
216-320-5-20-5830 - OTHER CONTRACTED SERVICES	\$90,021	—	—	\$2,000	\$0	—
216-320-5-20-5840 - EMPLOYMENT SCREENING	\$546	\$550	\$487	\$1,850	\$2,195	-15.7%
216-320-5-20-5860 - SOFTWARE MAINTENANCE	—	\$995	\$8,640	\$8,640	\$8,640	0.0%
216-320-5-20-5870 - TRANSPORTATION SERVICES	\$12,375	\$10,125	—	\$18,500	\$0	—
216-320-5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	\$29	\$539	\$86	\$500	\$500	0.0%
216-320-5-20-5940 - FUEL	\$32,962	\$55,916	\$61,152	\$118,000	\$63,000	87.3%
216-320-5-20-5950 - HOSPITALITY EVENT SUPPLIES	\$55	—	—	—	—	—
216-320-5-20-5960 - JANITORIAL SUPPLIES	\$18	\$763	\$32	\$300	\$300	0.0%
216-320-5-20-5970 - MISCELLANEOUS SUPPLIES	\$40	\$298	—	\$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	0.0%
216-320-5-20-6030 - SAFETY EQUIPMENT & SUPPLIES	—	\$405	\$22	—	—	—
216-320-5-20-6050 - SMALL TOOLS & EQUIPMENT < \$5K	\$25	\$10	\$60	\$0	\$0	—
216-320-5-20-6060 - SOFTWARE (OWNED) < \$5K	—	\$19,218	—	\$0	\$1	-100.0%
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	40.0%
216-320-5-20-6520 - LEASES - SOFTWARE (SAAS)	\$1,700	\$2,482	\$16,720	\$18,337	\$13,100	40.0%
216-320-5-20-6560 - LEASES - STORAGE FACILITIES	\$1,350	\$2,250	—	\$1,800	\$1,800	0.0%
216-320-5-40-9030 - IT HARDWARE > \$5K	—	—	\$12,288	\$25,000	—	—
216-320-5-40-9070 - HEAVY EQUIPMENT > \$5K	\$1,294	—	—	\$0	\$0	—
216-320-5-40-9120 - VEHICLES	—	\$395	—	\$0	\$140,147	-100.0%
216-320-5-50-8101 - XFR TO GENERAL FUND	\$20,000	—	—	\$0	\$0	—
216-320-5-50-8225 - XFR TO STF VEHICLE RESERVE FUND	\$329,656	—	—	\$0	\$0	—
216-320-5-50-8504 - XFR TO 5310	\$54,346	—	—	\$0	\$0	—
216-320-5-50-9999 - OPERATING CONTINGENCY	—	—	—	\$77,942	\$0	—
EXPENSES TOTAL	\$776,941	\$746,384	\$758,627	\$1,860,850	\$1,741,599	6.9%
Revenues Less Expenses	\$367,659	\$428,789	\$246,380	\$0	\$0	—

Line Item Detail: Other Funds

FY2026 Proposed Budget

217-Programming Reserve Fund (Inactive)

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

218-Alcohol Enforcement Fund

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE
Revenues						
218-100-3-01-0101 - BEG FUND BALANCE	\$20,533	\$19,979	\$19,821	\$0	\$0	—
218-100-3-01-0102 - BEG FUND BALANCE-BUD	—	—	—	\$19,000	\$19,900	-4.5%
218-100-3-65-0100 - INTEREST INCOME	\$647	\$501	\$325	\$500	\$500	0.0%
218-100-3-65-0110 - INVESTMENT INCOME	—	\$382	\$298	—	—	—
218-199-3-90-9243 - XFR FR LIQUOR CONTROL FUND	—	—	—	—	\$1,000	-100.0%
REVENUES TOTAL	\$21,180	\$20,862	\$20,444	\$19,500	\$21,400	-8.9%
Expenses						
218-111-5-20-5250 - OFFICE SUPPLIES	\$901	—	—	\$17,000	\$17,000	0.0%
218-111-5-20-5420 - MISCELLANEOUS EXPENSES	—	—	—	—	\$1,000	-100.0%
218-111-5-20-5500 - TELEPHONE & INTERNET	\$300	\$1,042	\$504	\$1,500	\$1,500	0.0%
218-111-5-20-5510 - TRAINING & DEVELOPMENT	—	—	—	\$1,000	\$1,900	-47.4%
218-199-5-20-8016 - INVESTMENT FEES - DISTRIBUTED	—	—	\$7	—	—	—
EXPENSES TOTAL	\$1,201	\$1,042	\$511	\$19,500	\$21,400	-8.9%
Revenues Less Expenses	\$19,979	\$19,821	\$19,933	\$0	\$0	—

219-Economic Development Fund (Video Lottery)

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	BUDGET CHANGE
	FY2023	FY2024	FY2025	FY2025	FY2026	
Revenues						
219-100-3-01-0101 - BEG FUND BALANCE	\$40,632	\$72,262	\$64,163	\$0	\$0	—
219-100-3-01-0102 - BEG FUND BALANCE-BUD	—	—	—	\$14,000	\$22,000	-36.4%
219-100-3-65-0100 - INTEREST INCOME	\$1,052	\$1,307	\$1,135	\$0	\$0	—
219-100-3-65-0110 - INVESTMENT INCOME	—	\$883	\$2,031	—	—	—
219-199-3-90-9500 - XFR FR ECHO WINDS FEES FUND	—	—	\$240,300	\$240,300	\$0	—
219-219-3-20-1060 - LOTTERY DOLLARS	\$152,078	\$128,057	\$96,700	\$128,000	\$128,000	0.0%
REVENUES TOTAL	\$193,762	\$202,509	\$404,329	\$382,300	\$150,000	154.9%
Expenses						
219-100-5-50-8200 - XFR TO HERITAGE TRAIL FUND	\$28,000	—	—	\$0	\$0	—
219-116-5-20-5740 - CONSULTING SERVICES	—	\$37,346	\$31,676	\$47,300	\$0	—
219-116-5-50-7060 - GRANTS-LOCAL GOVT	—	—	\$15,000	\$15,000	\$0	—
219-116-5-50-7070 - GRANTS-BUSINESS	—	\$75,000	\$267,500	\$320,000	\$0	—
219-119-5-20-5830 - OTHER CONTRACTED SERVICES	—	\$11,000	—	\$0	\$11,000	-100.0%
219-199-5-20-8016 - INVESTMENT FEES - DISTRIBUTED	—	—	\$45	—	—	—
219-219-5-20-5740 - CONSULTING SERVICES	—	—	—	—	\$46,000	-100.0%
219-219-5-20-5820 - MARKETING SERVICES	\$15,000	—	—	\$0	\$0	—
219-219-5-50-7060 - GRANTS-LOCAL GOVT	—	\$15,000	—	\$0	\$19,000	-100.0%
219-219-5-50-7070 - GRANTS-BUSINESS	\$25,000	—	—	\$0	\$74,000	-100.0%
219-219-5-50-8101 - XFR TO GENERAL FUND	\$11,000	—	—	\$0	\$0	—
219-219-5-50-8205 - XFR TO AIRPORT FUND	\$30,000	—	—	\$0	\$0	—
219-219-5-50-8230 - XFR TO RODEO FUND	\$12,500	—	—	\$0	\$0	—
EXPENSES TOTAL	\$121,500	\$138,346	\$314,221	\$382,300	\$150,000	154.9%
Revenues Less Expenses	\$72,262	\$64,163	\$90,108	\$0	\$0	—

220-Victim Witness Assistance Fund

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE
Revenues						
220-100-3-01-0101 - BEG FUND BALANCE	-\$10,648	\$19,041	\$38,534	\$0	\$0	—
220-100-3-01-0102 - BEG FUND BALANCE-BUD	—	—	—	\$36,000	\$36,000	0.0%
220-111-3-30-4000 - FEDERAL GRANTS	\$44,474	\$92,876	\$38,233	\$84,461	\$65,881	28.2%
220-111-3-30-4010 - STATE GRANTS	\$97,066	\$21,880	\$8,752	\$29,996	\$29,996	0.0%
220-111-3-90-9101 - XFR FR GENERAL FUND	—	\$20,629	—	\$0	\$0	—
220-199-3-90-9500 - XFR FR ECHO WINDS FEES FUND	—	—	\$29,750	\$29,750	\$59,512	-50.0%
REVENUES TOTAL	\$130,892	\$154,426	\$115,269	\$180,207	\$191,389	-5.8%
Expenses						
220-100-5-50-9999 - OPERATING CONTINGENCY	—	—	—	\$15,251	\$15,500	-1.6%
220-100-5-90-9001 - UNAPPROPRIATED ENDING BAL	—	—	—	\$21,600	\$22,500	-4.0%
220-111-5-10-1400 - WAGES & SALARIES	\$53,520	\$59,347	\$53,852	\$62,940	\$66,449	-5.3%
220-111-5-10-1430 - FRINGE BENEFITS	\$27,681	\$28,494	\$26,008	\$30,865	\$31,089	-0.7%
220-111-5-10-1450 - TAXES	\$3,947	\$4,364	\$3,959	\$5,106	\$5,375	-5.0%
220-111-5-10-1460 - UNEMPLOYMENT INS	\$757	\$939	\$946	\$611	\$611	0.0%
220-111-5-10-1470 - WORKERS COMP INS	\$74	\$87	\$77	\$70	\$74	-5.4%
220-111-5-10-1480 - RETIREMENT-DB	\$13,600	\$14,718	\$26,530	\$31,583	\$36,987	-14.6%
220-111-5-20-5260 - ADVERTISING/MARKETING	—	\$220	\$41	\$0	\$500	-100.0%
220-111-5-20-5370 - INSURANCE - LIABILITY	—	\$311	\$342	\$328	\$0	—
220-111-5-20-5390 - INSURANCE - VEHICLE	—	\$537	—	\$603	\$604	-0.2%
220-111-5-20-5420 - MISCELLANEOUS EXPENSES	—	\$3,834	—	\$0	\$0	—
220-111-5-20-5500 - TELEPHONE & INTERNET	\$385	\$380	\$354	\$500	\$600	-16.7%
220-111-5-20-5510 - TRAINING & DEVELOPMENT	\$482	\$122	\$125	\$2,250	\$1,000	125.0%
220-111-5-20-5560 - UTILITIES - ELECTRICTY	\$359	—	—	—	—	—
220-111-5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$43	\$399	\$379	\$0	\$500	-100.0%
220-111-5-20-5780 - INTERPRETER SERVICES	\$3,077	\$475	\$450	\$2,000	\$2,000	0.0%
220-111-5-20-5830 - OTHER CONTRACTED SERVICES	\$4,863	—	—	\$0	\$0	—
220-111-5-20-5940 - FUEL	\$0	\$41	\$84	\$0	\$100	-100.0%
220-111-5-20-5970 - MISCELLANEOUS SUPPLIES	—	\$316	—	\$6,000	\$5,500	9.1%
220-111-5-20-6005 - PROGRAM-CLIENT SUPPORT	—	\$936	\$5,372	—	—	—
220-111-5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	\$500	\$0	—	\$0	\$2,000	-100.0%
220-111-5-20-6520 - LEASES - SOFTWARE (SAAS)	—	\$372	—	\$500	\$0	—
220-111-5-20-6545 - RENTAL - OTHER	\$2,565	\$0	—	\$0	\$0	—
EXPENSES TOTAL	\$111,851	\$115,892	\$118,520	\$180,207	\$191,389	-5.8%
Revenues Less Expenses	\$19,041	\$38,534	-\$3,251	\$0	\$0	—

222-Will Creek Wind Fees (Inactive)

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

223-CAMI Grant Fund

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE
Revenues						
223-100-3-01-0101 - BEG FUND BALANCE	\$36,242	\$29,608	\$31,278	\$0	\$0	—
223-100-3-01-0102 - BEG FUND BALANCE-BUD	—	—	—	\$9,088	\$0	—
223-100-3-65-0100 - INTEREST INCOME	\$1,094	\$542	\$499	\$250	\$250	0.0%
223-111-3-30-4010 - STATE GRANTS	\$22,990	\$30,104	\$30,104	\$41,008	\$41,008	0.0%
REVENUES TOTAL	\$60,326	\$60,254	\$61,881	\$50,346	\$41,258	22.0%
Expenses						
223-111-5-20-5420 - MISCELLANEOUS EXPENSES	—	\$150	—	\$8,164	\$10,298	-20.7%
223-111-5-20-5510 - TRAINING & DEVELOPMENT	\$6,133	\$3,108	\$5,725	\$19,973	\$5,250	280.4%
223-111-5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$6,780	\$3,966	\$39	\$0	\$3,000	-100.0%
223-111-5-20-5850 - INVESTIGATION SERVICES	\$17,709	\$20,709	\$21,709	\$21,209	\$21,710	-2.3%
223-111-5-20-5940 - FUEL	\$96	\$540	\$111	\$1,000	\$1,000	0.0%
223-111-5-20-6530 - RENTAL - EQUIPMENT	—	\$502	—	\$0	\$0	—
EXPENSES TOTAL	\$30,718	\$28,975	\$27,584	\$50,346	\$41,258	22.0%
Revenues Less Expenses	\$29,608	\$31,278	\$34,297	\$0	\$0	—

224-Weed Equipment Capital Reserve Fund

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE
Revenues						
224-100-3-01-0101 - BEG FUND BALANCE	\$25,943	\$31,884	-\$12,231	\$0	\$0	—
224-100-3-01-0102 - BEG FUND BALANCE-BUD	—	—	—	\$0	\$2,000	-100.0%
224-100-3-65-0100 - INTEREST INCOME	\$941	\$356	\$2	\$0	\$0	—
224-100-3-65-0110 - INVESTMENT INCOME	—	\$1,519	-\$80	—	—	—
224-100-3-80-7045 - REFUNDS	—	\$41	—	\$0	\$0	—
224-100-3-90-9101 - XFR FR GENERAL FUND	\$5,000	—	—	\$0	\$0	—
224-128-3-40-5054 - OTHER CONTRACT SERVICES	—	—	\$13,795	\$52,300	\$16,500	217.0%
224-128-3-90-9210 - XFR FR FINLEY BUTTES LICENSE FEE	—	\$163,735	—	\$0	\$0	—
224-199-3-90-9500 - XFR FR ECHO WINDS FEES FUND	—	—	—	—	\$39,800	-100.0%
REVENUES TOTAL	\$31,884	\$197,535	\$1,487	\$52,300	\$58,300	-10.3%
Expenses						
224-100-5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	—	—	—	\$52,300	\$58,300	-10.3%
224-128-5-40-9120 - VEHICLES	—	\$209,766	—	\$0	\$0	—
224-199-5-20-8016 - INVESTMENT FEES - DISTRIBUTED	—	—	-\$2	—	—	—
EXPENSES TOTAL	—	\$209,766	-\$2	\$52,300	\$58,300	-10.3%
Revenues Less Expenses	\$31,884	-\$12,231	\$1,488	\$0	\$0	—

225-STF Vehicle Reserve Fund

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	BUDGET CHANGE
	FY2023	FY2024	FY2025	FY2025	FY2026	
Revenues						
225-100-3-01-0101 - BEG FUND BALANCE	\$117,705	\$96,473	\$102,345	\$0	\$0	—
225-100-3-01-0102 - BEG FUND BALANCE-BUD	—	—	—	\$100,000	\$107,000	-6.5%
225-100-3-65-0100 - INTEREST INCOME	\$5,181	\$3,960	\$1,707	\$2,000	\$0	—
225-100-3-65-0110 - INVESTMENT INCOME	—	\$1,912	\$1,578	—	—	—
225-320-3-30-4010 - STATE GRANTS	\$225,396	\$0	—	\$0	\$0	—
225-320-3-90-9216 - XFR FR SPEC TRANSPORTATION FUND	\$279,656	—	—	\$0	\$0	—
225-320-3-90-9504 - XFR FR 5310	\$53,838	—	—	\$0	\$0	—
REVENUES TOTAL	\$681,776	\$102,345	\$105,629	\$102,000	\$107,000	-4.7%
Expenses						
225-100-5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	—	—	—	\$102,000	\$0	—
225-199-5-20-8016 - INVESTMENT FEES - DISTRIBUTED	—	—	\$35	—	—	—
225-199-5-50-8216 - XFR TO SPEC TRANSPORTATION FUND	—	—	—	—	\$107,000	-100.0%
225-320-5-40-9070 - HEAVY EQUIPMENT > \$5K	\$3,576	—	—	\$0	\$0	—
225-320-5-40-9120 - VEHICLES	\$581,726	—	—	\$0	\$0	—
EXPENSES TOTAL	\$585,303	—	\$35	\$102,000	\$107,000	-4.7%
Revenues Less Expenses	\$96,473	\$102,345	\$105,594	\$0	\$0	—

226-Fair Roof Reserve (Inactive)

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

227-Capital Improvement Project Reserve

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE
Revenues						
227-100-3-01-0101 - BEG FUND BALANCE	\$2,125,962	\$9,105,158	\$18,851,650	\$0	\$0	-
227-100-3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	\$18,557,219	\$26,150,000	-29.0%
227-100-3-65-0100 - INTEREST INCOME	\$196,105	\$387,418	\$351,206	\$0	\$0	-
227-100-3-65-0110 - INVESTMENT INCOME	-	\$290,449	\$394,346	-	-	-
227-100-3-90-9101 - XFR FR GENERAL FUND	\$2,408,388	-	-	\$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	-
227-100-3-90-9241 - XFR FR BUILDING RESERVE FUND	\$500,000	-	-	\$0	\$0	-
227-100-3-90-9500 - XFR FR ECHO WINDS FEES FUND	\$53,785	-	-	\$0	\$0	-
227-100-3-90-9521 - XFR FR PGE	\$63,008	-	-	\$0	\$0	-
227-100-3-90-9523 - XFR FR WHEATRIDGE WIND FUND	\$930,000	\$340,309	-	\$0	\$0	-
227-100-3-90-9524 - XFR FR ORCHARD WIND	\$4,850	-	-	\$0	\$0	-
227-100-3-90-9540 - XFR FR RESILIENCY FUND	\$4,000,000	\$951,365	-	\$0	\$0	-
227-199-3-20-1070 - OTHER SHARED REVENUES	-	\$3,237,786	\$3,012,007	-	-	-
227-199-3-20-1085 - PMT IN LIEU OF TAX-SIP AGREEMENTS	-	\$5,000,000	-	-	-	-
227-199-3-30-4010 - STATE GRANTS	-	-	-	\$1,896,012	\$1,800,000	5.3%
227-199-3-65-0100 - INTEREST INCOME	-	-	-	\$600,000	\$600,000	0.0%
227-199-3-90-9101 - XFR FR GENERAL FUND	-	-	\$6,000,000	\$6,000,000	\$0	-
227-199-3-90-9500 - XFR FR ECHO WINDS FEES FUND	-	-	-	-	\$1,807,677	-100.0%
REVENUES TOTAL	\$10,379,729	\$19,312,486	\$28,609,209	\$27,053,231	\$30,357,677	-10.9%
Expenses						
227-100-5-20-5720 - ARCHITECTUAL & ENGINEERING SER	-	-	\$17,828	-	-	-
227-100-5-40-9050 - CONSTRUCTION	\$704,364	\$257,495	\$485,407	\$0	\$0	-
227-100-5-40-9510 - DEBT SERVICE- PRINCIPAL	\$505,586	-	-	\$0	\$0	-
227-100-5-40-9520 - DEBT SERVICE- INTEREST	\$64,620	\$0	-	\$0	\$0	-
227-100-5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	-	-	-	\$20,056,876	\$24,454,077	-18.0%
227-199-5-20-5420 - MISCELLANEOUS EXPENSES	-	-	-	\$846,855	\$500,000	69.4%
227-199-5-20-5830 - OTHER CONTRACTED SERVICES	-	-	-	\$240,000	\$100,000	140.0%
227-199-5-20-8016 - INVESTMENT FEES - DISTRIBUTED	-	-	\$8,825	-	-	-
227-199-5-40-9050 - CONSTRUCTION	-	-	-	\$3,909,500	\$5,303,600	-26.3%
227-199-5-50-8202 - XFR TO ROAD FUND	-	-	\$2,000,000	\$2,000,000	\$0	-
227-199-5-50-8246 - XFR TO DEBT SERVICE FUND	-	\$203,341	-	\$0	\$0	-
EXPENSES TOTAL	\$1,274,571	\$460,836	\$2,512,060	\$27,053,231	\$30,357,677	-10.9%
Revenues Less Expenses	\$9,105,158	\$18,851,650	\$26,097,150	\$0	\$0	-

228-Safety Committee Fund

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE
Revenues						
228-100-3-01-0101 - BEG FUND BALANCE	\$14,254	\$13,414	\$20,890	\$0	\$0	—
228-100-3-01-0102 - BEG FUND BALANCE-BUD	—	—	—	\$0	\$30,000	-100.0%
228-100-3-60-1020 - INSURANCE PROCEEDS	\$5,130	\$28,800	\$12,756	\$28,800	\$15,000	92.0%
228-100-3-65-0100 - INTEREST INCOME	\$522	\$668	\$478	\$200	\$200	0.0%
228-100-3-65-0110 - INVESTMENT INCOME	—	\$254	\$512	—	—	—
REVENUES TOTAL	\$19,905	\$43,136	\$34,637	\$29,000	\$45,200	-35.8%
Expenses						
228-100-5-20-5420 - MISCELLANEOUS EXPENSES	\$2,117	\$4,183	\$270	\$12,000	\$32,000	-62.5%
228-100-5-20-6030 - SAFETY EQUIPMENT & SUPPLIES	\$1,720	\$16,266	\$71	\$16,000	\$13,200	21.2%
228-100-5-20-6100 - BUILDING MAINTENANCE	\$1,664	—	—	—	—	—
228-100-5-20-6520 - LEASES - SOFTWARE (SAAS)	\$990	\$1,797	\$83	\$1,000	\$0	—
228-199-5-20-8016 - INVESTMENT FEES - DISTRIBUTED	—	—	\$11	—	—	—
EXPENSES TOTAL	\$6,491	\$22,246	\$435	\$29,000	\$45,200	-35.8%
Revenues Less Expenses	\$13,414	\$20,890	\$34,201	\$0	\$0	—

229-Bleacher Capital Reserve

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE
Revenues						
229-100-3-01-0101 - BEG FUND BALANCE	\$25,990	\$21,695	\$22,639	\$0	\$0	—
229-100-3-01-0102 - BEG FUND BALANCE-BUD	—	—	—	\$21,550	\$24,000	-10.2%
229-100-3-65-0100 - INTEREST INCOME	\$704	\$944	\$842	\$200	\$500	-60.0%
REVENUES TOTAL	\$26,695	\$22,639	\$23,481	\$21,750	\$24,500	-11.2%
Expenses						
229-100-5-50-7020 - PASS THRU PAYMENTS - OTHER	\$5,000	—	—	—	—	—
229-100-5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	—	—	—	\$21,750	\$24,500	-11.2%
EXPENSES TOTAL	\$5,000	—	—	\$21,750	\$24,500	-11.2%
Revenues Less Expenses	\$21,695	\$22,639	\$23,481	\$0	\$0	—

230-Rodeo Fund (Inactive)

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

231-Justice Court Bails, Fines, and Fees Fund

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE
Revenues						
231-100-3-01-0101 - BEG FUND BALANCE	\$18,503	\$20,014	\$19,370	\$0	\$0	—
231-100-3-01-0102 - BEG FUND BALANCE-BUD	—	—	—	\$20,000	\$20,000	0.0%
231-100-3-50-1000 - FINES	\$274,540	\$312,969	\$333,240	\$300,000	\$350,000	-14.3%
231-100-3-80-7045 - REFUNDS	—	-\$65	—	\$0	\$0	—
REVENUES TOTAL	\$293,043	\$332,918	\$352,609	\$320,000	\$370,000	-13.5%
Expenses						
231-100-5-20-5480 - REFUNDS	\$5,864	\$1,407	—	\$0	\$0	—
231-100-5-50-7010 - PASS THRU PAYMENTS - STATE	\$62,849	\$98,108	\$79,370	\$97,000	\$100,000	-3.0%
231-100-5-50-7020 - PASS THRU PAYMENTS - OTHER	\$204,315	\$214,034	\$244,618	\$223,000	\$270,000	-17.4%
EXPENSES TOTAL	\$273,029	\$313,549	\$323,988	\$320,000	\$370,000	-13.5%
Revenues Less Expenses	\$20,014	\$19,370	\$28,621	\$0	\$0	—

233-Clerk's Records Fund

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE
Revenues						
233-100-3-01-0101 - BEG FUND BALANCE	\$23,483	\$25,798	\$27,902	\$0	\$0	—
233-100-3-01-0102 - BEG FUND BALANCE-BUD	—	—	—	\$24,000	\$28,200	-14.9%
233-100-3-65-0100 - INTEREST INCOME	\$799	\$672	\$476	\$200	\$200	0.0%
233-100-3-65-0110 - INVESTMENT INCOME	—	\$502	\$445	—	—	—
233-105-3-40-5015 - COPIES/PRINTING/FAX FEES	\$975	\$8	\$2	\$1,000	\$1,000	0.0%
233-105-3-40-5051 - CLERKS FEES	\$542	\$1,376	\$1,335	\$500	\$1,400	-64.3%
REVENUES TOTAL	\$25,798	\$28,356	\$30,161	\$25,700	\$30,800	-16.6%
Expenses						
233-105-5-20-5250 - OFFICE SUPPLIES	—	\$454	—	\$0	\$0	—
233-105-5-20-5420 - MISCELLANEOUS EXPENSES	—	—	—	\$20,700	\$25,800	-19.8%
233-105-5-20-6110 - COMPUTER HARDWARE/OFFICE EQUIP MAINT	—	—	—	\$5,000	\$5,000	0.0%
233-199-5-20-8016 - INVESTMENT FEES - DISTRIBUTED	—	—	\$10	—	—	—
EXPENSES TOTAL	—	\$454	\$10	\$25,700	\$30,800	-16.6%
Revenues Less Expenses	\$25,798	\$27,902	\$30,151	\$0	\$0	—

Line Item Detail: Other Funds

FY2026 Budget

234-DUI Impact Fund

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE
Revenues						
234-100-3-01-0101 - BEG FUND BALANCE	\$29,843	\$30,821	\$32,373	\$0	\$0	—
234-100-3-01-0102 - BEG FUND BALANCE-BUD	—	—	—	\$31,500	\$34,000	-7.4%
234-100-3-65-0100 - INTEREST INCOME	\$977	\$795	\$543	\$400	\$900	-55.6%
234-100-3-65-0110 - INVESTMENT INCOME	—	\$602	\$503	—	—	—
234-111-3-40-5053 - COURT ORDERED FEES	—	\$700	\$700	—	—	—
REVENUES TOTAL	\$30,821	\$32,917	\$34,119	\$31,900	\$34,900	-8.6%
Expenses						
234-111-5-20-5250 - OFFICE SUPPLIES	—	\$107	—	\$23,763	\$1,000	2,276.3%
234-111-5-20-5260 - ADVERTISING/MARKETING	—	—	—	—	\$2,410	-100.0%
234-111-5-20-5420 - MISCELLANEOUS EXPENSES	—	\$200	\$200	\$2,110	\$26,890	-92.2%
234-111-5-20-5440 - PRINTING & COPIES	—	—	—	\$300	\$0	—
234-111-5-20-5500 - TELEPHONE & INTERNET	—	—	—	\$1,727	\$500	245.4%
234-111-5-20-5520 - TRANSPORTATION - MILEAGE	—	—	—	\$500	\$500	0.0%
234-111-5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	—	\$38	\$16	\$3,000	\$3,000	0.0%
234-111-5-20-5780 - INTERPRETER SERVICES	—	\$200	\$200	\$500	\$600	-16.7%
234-199-5-20-8016 - INVESTMENT FEES - DISTRIBUTED	—	—	\$11	—	—	—
EXPENSES TOTAL	—	\$544	\$428	\$31,900	\$34,900	-8.6%
Revenues Less Expenses	\$30,821	\$32,373	\$33,691	\$0	\$0	—

236-Fair Capital Improvement Project Fund

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	BUDGET CHANGE
	FY2023	FY2024	FY2025	FY2025	FY2026	
Revenues						
236-100-3-01-0101 - BEG FUND BALANCE	\$26,357	\$1,061,793	\$1,153,042	\$0	\$0	—
236-100-3-01-0102 - BEG FUND BALANCE-BUD	—	—	—	\$1,125,000	\$1,163,350	-3.3%
236-100-3-65-0100 - INTEREST INCOME	\$21,400	\$28,286	\$19,454	\$0	\$15,000	-100.0%
236-100-3-65-0110 - INVESTMENT INCOME	—	\$21,808	\$18,258	—	\$15,000	-100.0%
236-199-3-90-9226 - XFR FR FAIR ROOF RESERVE	—	—	\$31,611	\$32,350	\$0	—
236-199-3-90-9500 - XFR FR ECHO WINDS FEES FUND	—	—	—	—	\$377,350	-100.0%
236-236-3-30-4010 - STATE GRANTS	\$1,000,000	\$55,555	—	\$221,445	\$0	—
236-236-3-65-0100 - INTEREST INCOME	\$9,036	—	—	\$20,000	\$0	—
236-236-3-90-9214 - XFR FR FAIR	\$5,000	—	—	\$0	\$0	—
REVENUES TOTAL	\$1,061,793	\$1,167,442	\$1,222,365	\$1,398,795	\$1,570,700	-10.9%
Expenses						
236-100-5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	—	—	—	\$32,350	\$70,700	-54.2%
236-199-5-20-8016 - INVESTMENT FEES - DISTRIBUTED	—	—	\$409	—	—	—
236-236-5-40-9020 - BUILDING IMPROVEMENTS	—	\$14,400	—	\$0	\$0	—
236-304-5-40-9000 - CAPITAL OUTLAY- OTHER	—	—	—	\$89,445	\$0	—
236-304-5-40-9050 - CONSTRUCTION	—	—	—	\$1,277,000	\$1,500,000	-14.9%
EXPENSES TOTAL	—	\$14,400	\$409	\$1,398,795	\$1,570,700	-10.9%
Revenues Less Expenses	\$1,061,793	\$1,153,042	\$1,221,956	\$0	\$0	—

237-Building Permit Fund

ACTUALS & YTD				CURRENT BUDGET	PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE
Revenues						
237-100-3-01-0101 - BEG FUND BALANCE	\$1,368,188	\$2,354,204	\$4,139,544	\$0	\$0	–
237-100-3-01-0102 - BEG FUND BALANCE-BUD	–	–	–	\$3,300,000	\$5,000,000	-34.0%
237-100-3-65-0100 - INTEREST INCOME	\$65,041	\$70,124	\$69,670	\$0	\$0	–
237-100-3-65-0110 - INVESTMENT INCOME	–	\$46,322	\$69,682	–	–	–
237-115-3-40-1040 - BUILDING PERMITS	\$971,136	\$1,692,230	\$420,225	\$0	\$0	–
237-199-3-40-1040 - BUILDING PERMITS	–	–	–	\$500,000	\$500,000	0.0%
237-199-3-65-0100 - INTEREST INCOME	–	–	–	\$65,000	\$65,000	0.0%
REVENUES TOTAL	\$2,404,364	\$4,162,881	\$4,699,122	\$3,865,000	\$5,565,000	-30.6%
Expenses						
237-100-5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	–	–	–	\$3,796,700	\$5,485,000	-30.8%
237-115-5-10-1400 - WAGES & SALARIES	–	\$16,782	\$370	\$0	\$0	–
237-115-5-10-1430 - FRINGE BENEFITS	–	\$3,194	\$62	\$0	\$0	–
237-115-5-10-1450 - TAXES	–	\$1,259	\$28	\$0	\$0	–
237-115-5-10-1460 - UNEMPLOYMENT INS	–	\$173	\$4	\$0	\$0	–
237-115-5-10-1470 - WORKERS COMP INS	–	\$4	\$0	\$0	\$0	–
237-115-5-10-1480 - RETIREMENT-DB	–	\$1,131	\$17	\$0	\$0	–
237-115-5-10-1490 - RETIREMENT-DC	\$160	\$792	\$20	\$0	\$0	–
237-115-5-50-8101 - XFR TO GENERAL FUND	\$50,000	–	\$31,206	\$68,300	\$80,000	-14.6%
237-199-5-20-8016 - INVESTMENT FEES - DISTRIBUTED	–	–	\$1,559	–	–	–
EXPENSES TOTAL	\$50,160	\$23,337	\$33,265	\$3,865,000	\$5,565,000	-30.6%
Revenues Less Expenses	\$2,354,204	\$4,139,544	\$4,665,857	\$0	\$0	–

238-Parks Fund

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE
Revenues						
238-100-3-01-0101 - BEG FUND BALANCE	\$555,447	\$659,951	\$703,336	\$0	\$0	—
238-100-3-01-0102 - BEG FUND BALANCE-BUD	—	—	—	\$467,184	\$370,000	26.3%
238-100-3-65-0100 - INTEREST INCOME	\$17,361	\$11,219	\$9,147	\$0	\$0	—
238-100-3-65-0110 - INVESTMENT INCOME	—	\$11,047	\$8,342	—	—	—
238-199-3-65-0100 - INTEREST INCOME	—	—	—	\$6,500	\$6,500	0.0%
238-199-3-90-9500 - XFR FR ECHO WINDS FEES FUND	—	—	\$71,031	\$71,031	\$51,399	38.2%
238-200-3-20-1120 - RV TAX	\$53,871	\$52,992	\$30,062	\$50,000	\$50,000	0.0%
238-200-3-40-5003 - CABIN RENTAL FEES	\$6,035	\$6,259	\$5,880	\$6,000	\$7,500	-20.0%
238-200-3-40-5004 - CAMPING FEES	\$53,062	\$52,681	\$47,750	\$50,000	\$75,000	-33.3%
238-200-3-40-5005 - CONCESSIONS	\$4,305	\$3,294	\$3,002	\$3,500	\$3,500	0.0%
238-200-3-40-5006 - FACILITY RENTAL	\$2,362	\$1,787	\$2,125	\$2,500	\$7,500	-66.7%
238-200-3-40-5008 - RESERVATION FEE	\$54	—	—	\$0	\$0	—
238-200-3-40-5009 - RV DUMP FEES	\$320	\$380	\$370	\$200	\$200	0.0%
238-200-3-40-5011 - SALES	\$1,340	\$3,159	\$1,963	\$1,650	\$2,650	-37.7%
238-200-3-60-1050 - MISC REVENUE	\$4,519	\$6,110	\$3,590	\$4,500	\$4,500	0.0%
238-200-3-80-7075 - REIMBURSEMENTS	\$35	\$142	—	\$0	\$0	—
238-238-3-20-1120 - RV TAX	\$53,871	\$52,992	\$30,062	\$52,000	\$52,000	0.0%
238-238-3-40-5003 - CABIN RENTAL FEES	\$2,303	\$2,950	\$1,274	\$1,500	\$2,500	-40.0%
238-238-3-40-5004 - CAMPING FEES	\$21,221	\$22,844	\$9,169	\$20,000	\$30,000	-33.3%
238-238-3-40-5005 - CONCESSIONS	\$602	\$759	\$324	\$600	\$600	0.0%
238-238-3-40-5009 - RV DUMP FEES	\$140	\$40	\$120	\$100	\$100	0.0%
238-238-3-40-5010 - SHOWER FEES	\$50	—	—	\$0	\$0	—
238-238-3-40-5011 - SALES	\$742	\$1,455	\$330	\$750	\$1,250	-40.0%
238-238-3-60-1050 - MISC REVENUE	\$364	\$388	\$356	\$600	\$600	0.0%
238-238-3-80-7075 - REIMBURSEMENTS	—	\$72	—	\$0	\$0	—
238-300-3-20-1120 - RV TAX	\$35,914	\$35,328	\$20,042	\$50,000	\$50,000	0.0%
238-300-3-30-4010 - STATE GRANTS	\$437,189	\$495,667	\$121,570	\$491,733	\$581,250	-15.4%
238-300-3-40-5000 - ATV LICENSE FEES	—	\$60	\$10	\$0	\$0	—
238-300-3-40-5001 - ATV PERMIT FEES	\$4,610	\$3,696	\$1,510	\$4,000	\$4,000	0.0%
238-300-3-40-5002 - ATV WASH DOWN FEES	\$633	\$495	\$114	\$500	\$500	0.0%
238-300-3-40-5003 - CABIN RENTAL FEES	\$38,382	\$35,434	\$28,840	\$27,000	\$40,000	-32.5%
238-300-3-40-5004 - CAMPING FEES	\$111,805	\$111,496	\$54,369	\$83,000	\$143,000	-42.0%
238-300-3-40-5005 - CONCESSIONS	\$7,091	\$5,370	\$2,959	\$5,800	\$5,800	0.0%
238-300-3-40-5006 - FACILITY RENTAL	\$375	\$375	—	\$0	\$0	—
238-300-3-40-5007 - GRAZING LEASES	\$11,680	\$11,680	\$11,680	\$11,680	\$11,680	0.0%
238-300-3-40-5009 - RV DUMP FEES	\$3,120	\$3,305	\$1,830	\$2,300	\$2,300	0.0%
238-300-3-40-5011 - SALES	\$9,486	\$8,823	\$4,309	\$5,500	\$10,500	-47.6%
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	0.0%
238-300-3-60-1050 - MISC REVENUE	\$4,236	\$4,148	\$2,840	\$3,000	\$3,000	0.0%
238-300-3-64-1000 - ASSET SALE PROCEEDS	\$46	\$8,950	—	—	—	—
238-400-3-40-5004 - CAMPING FEES	\$78	\$6,561	\$0	\$5,900	\$0	—
238-400-3-40-5009 - RV DUMP FEES	\$20	—	—	\$100	\$0	—
REVENUES TOTAL	\$1,449,365	\$1,625,905	\$1,256,767	\$1,435,128	\$1,523,829	-5.8%
Expenses						
238-100-5-90-9001 - UNAPPROPRIATED ENDING BAL	—	—	—	\$193,000	\$264,051	-26.9%
238-199-5-20-8016 - INVESTMENT FEES - DISTRIBUTED	—	—	\$187	—	—	—

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE
238-200-5-10-1400 - WAGES & SALARIES	\$28,353	\$43,453	\$814	\$46,542	\$30,480	52.7%
238-200-5-10-1420 - OVERTIME	\$192	\$242	–	\$1,665	\$264	530.7%
238-200-5-10-1430 - FRINGE BENEFITS	\$8,099	\$13,827	\$271	\$14,996	\$6,921	116.7%
238-200-5-10-1440 - PERS	–	–	–	\$1,287	\$2,103	-38.8%
238-200-5-10-1450 - TAXES	\$2,019	\$3,215	\$60	\$3,909	\$2,487	57.2%
238-200-5-10-1460 - UNEMPLOYMENT INS	\$288	\$462	\$9	\$440	\$281	56.6%
238-200-5-10-1470 - WORKERS COMP INS	\$10	\$12	\$221	\$1,169	\$1,176	-0.6%
238-200-5-10-1480 - RETIREMENT-DB	\$3,344	\$6,002	\$105	\$13,173	\$0	–
238-200-5-10-1490 - RETIREMENT-DC	–	\$335	\$14	\$920	\$0	–
238-200-5-10-1501 - LABOR & BENEFITS DISTRIBUTION	–	–	\$55,668	–	–	–
238-200-5-20-5250 - OFFICE SUPPLIES	\$76	\$86	\$25	\$0	\$0	–
238-200-5-20-5260 - ADVERTISING/MARKETING	\$4,226	\$2,551	\$1,345	\$4,000	\$5,250	-23.8%
238-200-5-20-5280 - BANKING & MERCHANT FEES	\$3,388	\$2,267	\$2,172	\$3,500	\$3,500	0.0%
238-200-5-20-5310 - DUES & MEMBERSHIPS	–	\$175	\$175	\$0	\$200	-100.0%
238-200-5-20-5330 - FEES - PERMITS/LICENSES	\$75	\$75	–	–	–	–
238-200-5-20-5370 - INSURANCE - LIABILITY	\$2,477	\$268	\$283	\$292	\$315	-7.3%
238-200-5-20-5380 - INSURANCE-PROPERTY	–	\$3,087	\$3,606	\$4,790	\$3,797	26.2%
238-200-5-20-5390 - INSURANCE - VEHICLE	–	–	\$2,315	–	\$1,717	-100.0%
238-200-5-20-5480 - REFUNDS	\$462	\$787	\$87	\$400	\$400	0.0%
238-200-5-20-5500 - TELEPHONE & INTERNET	\$4,640	\$1,948	\$1,230	\$2,000	\$2,000	0.0%
238-200-5-20-5560 - UTILITIES - ELECTRICITY	\$5,648	\$6,138	\$6,265	\$6,400	\$6,400	0.0%
238-200-5-20-5570 - UTILITIES - GAS	\$3,310	\$3,508	\$2,020	\$3,500	\$3,500	0.0%
238-200-5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$20	–	\$335	\$500	\$500	0.0%
238-200-5-20-5610 - GARBAGE/WASTE DISPOSAL	\$5,107	\$1,634	\$1,320	\$5,000	\$5,000	0.0%
238-200-5-20-5620 - LANDFILL FEES	\$195	\$495	–	\$0	\$0	–
238-200-5-20-5740 - CONSULTING SERVICES	–	–	–	–	\$4,400	-100.0%
238-200-5-20-5760 - CONTRACT EMPLOYEES	\$6,150	–	–	\$0	\$0	–
238-200-5-20-5800 - LAB SERVICES	\$112	\$154	\$38	\$0	\$200	-100.0%
238-200-5-20-5820 - MARKETING SERVICES	\$236	–	–	–	–	–
238-200-5-20-5830 - OTHER CONTRACTED SERVICES	\$5,515	\$11,304	\$9,534	\$11,100	\$11,100	0.0%
238-200-5-20-5940 - FUEL	–	–	–	\$150	\$150	0.0%
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	0.0%
238-200-5-20-5970 - MISCELLANEOUS SUPPLIES	\$486	\$27	\$37	\$2,000	\$3,000	-33.3%
238-200-5-20-5975 - COST OF GOODS SOLD	\$379	\$871	\$817	\$2,000	\$3,000	-33.3%
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	-8.3%
238-200-5-20-6130 - GROUNDS MAINTENANCE	\$3,412	\$4,104	\$821	\$5,300	\$6,000	-11.7%
238-200-5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	\$126	–	–	–	–	–
238-200-5-20-6520 - LEASES - SOFTWARE (SAAS)	–	\$1,327	\$1,671	\$0	\$1,999	-100.0%
238-200-5-20-6530 - RENTAL - EQUIPMENT	\$1,472	\$705	\$1,068	\$1,500	\$1,500	0.0%

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE
238-200-5-40-9020 - BUILDING IMPROVEMENTS	\$10,644	—	—	\$0	\$0	—
238-200-5-40-9050 - CONSTRUCTION	—	—	—	\$15,000	\$15,000	0.0%
238-200-5-40-9060 - EQUIPMENT & FURNISHINGS > \$5K	—	—	\$7,560	—	—	—
238-200-5-50-7010 - PASS THRU PAYMENTS - STATE	\$806	\$1,067	\$793	\$1,300	\$1,300	0.0%
238-238-5-10-1400 - WAGES & SALARIES	\$28,353	\$43,449	\$814	\$46,542	\$30,480	52.7%
238-238-5-10-1420 - OVERTIME	\$192	\$242	—	\$1,665	\$264	530.7%
238-238-5-10-1430 - FRINGE BENEFITS	\$8,099	\$13,825	\$271	\$14,996	\$6,921	116.7%
238-238-5-10-1440 - PERS	—	—	—	\$1,287	\$2,103	-38.8%
238-238-5-10-1450 - TAXES	\$2,019	\$3,215	\$60	\$3,909	\$2,487	57.2%
238-238-5-10-1460 - UNEMPLOYMENT INS	\$288	\$462	\$9	\$440	\$281	56.6%
238-238-5-10-1470 - WORKERS COMP INS	\$10	\$12	\$221	\$1,169	\$1,176	-0.6%
238-238-5-10-1480 - RETIREMENT-DB	\$2,873	\$5,999	\$105	\$13,173	\$0	—
238-238-5-10-1490 - RETIREMENT-DC	—	\$335	\$14	\$920	\$0	—
238-238-5-10-1501 - LABOR & BENEFITS DISTRIBUTION	—	—	\$55,668	—	—	—
238-238-5-20-5250 - OFFICE SUPPLIES	\$220	\$107	—	\$0	\$0	—
238-238-5-20-5260 - ADVERTISING/MARKETING	\$3,643	\$1,893	\$1,345	\$1,500	\$2,500	-40.0%
238-238-5-20-5280 - BANKING & MERCHANT FEES	\$1,803	\$1,006	\$698	\$1,600	\$1,600	0.0%
238-238-5-20-5310 - DUES & MEMBERSHIPS	—	\$175	\$175	\$0	\$0	—
238-238-5-20-5330 - FEES - PERMITS/LICENSES	\$75	\$75	—	—	—	—
238-238-5-20-5370 - INSURANCE - LIABILITY	\$320	\$228	\$259	\$237	\$296	-19.9%
238-238-5-20-5380 - INSURANCE-PROPERTY	—	\$399	\$466	\$619	\$491	26.1%
238-238-5-20-5390 - INSURANCE - VEHICLE	—	—	\$2,315	—	\$1,717	-100.0%
238-238-5-20-5480 - REFUNDS	\$261	\$203	\$237	\$250	\$250	0.0%
238-238-5-20-5500 - TELEPHONE & INTERNET	\$4,253	\$2,689	\$1,759	\$2,200	\$2,200	0.0%
238-238-5-20-5560 - UTILITIES - ELECTRICITY	\$3,570	\$4,164	\$3,351	\$4,000	\$4,000	0.0%
238-238-5-20-5570 - UTILITIES - GAS	\$1,680	\$1,215	\$1,595	\$2,000	\$2,000	0.0%
238-238-5-20-5590 - UTILITIES - WATER/SEWER	\$475	—	—	—	—	—
238-238-5-20-5610 - GARBAGE/WASTE DISPOSAL	\$900	—	—	\$1,000	\$1,000	0.0%
238-238-5-20-5740 - CONSULTING SERVICES	—	—	—	—	\$3,600	-100.0%
238-238-5-20-5760 - CONTRACT EMPLOYEES	\$4,680	—	—	\$0	\$0	—
238-238-5-20-5800 - LAB SERVICES	\$112	\$154	\$38	\$0	\$200	-100.0%
238-238-5-20-5830 - OTHER CONTRACTED SERVICES	\$2,721	\$7,109	\$5,761	\$8,300	\$8,300	0.0%
238-238-5-20-5960 - JANITORIAL SUPPLIES	\$143	\$1,824	\$500	\$1,200	\$1,200	0.0%
238-238-5-20-5970 - MISCELLANEOUS SUPPLIES	—	—	—	\$500	\$500	0.0%
238-238-5-20-5975 - COST OF GOODS SOLD	\$238	\$871	\$665	\$550	\$1,050	-47.6%
238-238-5-20-6050 - SMALL TOOLS & EQUIPMENT < \$5K	—	\$53	—	\$0	\$0	—
238-238-5-20-6100 - BUILDING MAINTENANCE	\$357	—	\$160	\$1,000	\$1,500	-33.3%
238-238-5-20-6130 - GROUNDS MAINTENANCE	\$1,203	\$962	—	\$2,000	\$2,500	-20.0%
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	-100.0%
238-238-5-20-6530 - RENTAL - EQUIPMENT	\$1,192	\$110	\$60	\$0	\$0	—

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE
238-238-5-50-7010 - PASS THRU PAYMENTS - STATE	\$314	\$469	\$145	\$500	\$500	0.0%
238-300-5-10-1400 - WAGES & SALARIES	\$108,979	\$180,819	\$218,782	\$280,374	\$286,917	-2.3%
238-300-5-10-1410 - TEMP WORKERS WAGES & SALARIES	\$67,950	\$60,339	\$6,125	\$0	\$0	—
238-300-5-10-1420 - OVERTIME	\$3,248	\$2,234	\$5,178	\$1,665	\$4,774	-65.1%
238-300-5-10-1430 - FRINGE BENEFITS	\$32,048	\$60,813	\$56,338	\$126,854	\$86,503	46.7%
238-300-5-10-1440 - PERS	—	—	—	\$10,292	\$24,473	-58.0%
238-300-5-10-1450 - TAXES	\$13,400	\$18,199	\$17,256	\$22,885	\$23,650	-3.2%
238-300-5-10-1460 - UNEMPLOYMENT INS	\$2,420	\$3,827	\$3,998	\$2,918	\$3,047	-4.2%
238-300-5-10-1470 - WORKERS COMP INS	\$7,159	\$6,091	\$2,770	\$10,589	\$11,051	-4.2%
238-300-5-10-1480 - RETIREMENT-DB	\$13,233	\$16,561	\$414	\$35,729	\$0	—
238-300-5-10-1490 - RETIREMENT-DC	—	\$2,162	\$8,202	\$8,830	\$0	—
238-300-5-10-1501 - LABOR & BENEFITS DISTRIBUTION	—	—	-\$31,354	—	—	—
238-300-5-20-5250 - OFFICE SUPPLIES	\$3,206	\$1,363	\$430	\$3,000	\$3,000	0.0%
238-300-5-20-5260 - ADVERTISING/MARKETING	\$5,569	\$4,156	\$3,264	\$7,000	\$11,000	-36.4%
238-300-5-20-5280 - BANKING & MERCHANT FEES	\$7,687	\$5,828	\$4,442	\$8,000	\$8,000	0.0%
238-300-5-20-5310 - DUES & MEMBERSHIPS	\$100	\$275	\$275	\$400	\$400	0.0%
238-300-5-20-5330 - FEES - PERMITS/LICENSES	\$822	\$2,998	\$2,660	\$0	\$0	—
238-300-5-20-5370 - INSURANCE - LIABILITY	\$11,519	\$1,736	\$3,219	\$1,874	\$3,210	-41.6%
238-300-5-20-5380 - INSURANCE-PROPERTY	—	\$6,566	\$7,719	\$10,198	\$8,129	25.5%
238-300-5-20-5390 - INSURANCE - VEHICLE	\$1,357	\$9,031	\$4,378	\$9,578	\$5,910	62.1%
238-300-5-20-5430 - POSTAGE/SHIPPING	—	—	\$66	—	—	—
238-300-5-20-5480 - REFUNDS	\$1,138	\$798	\$1,125	\$750	\$750	0.0%
238-300-5-20-5500 - TELEPHONE & INTERNET	\$4,262	\$5,703	\$4,680	\$5,500	\$5,500	0.0%
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	0.0%
238-300-5-20-5570 - UTILITIES - GAS	\$16,993	\$13,459	\$14,006	\$15,000	\$15,000	0.0%
238-300-5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$53	—	\$964	\$1,000	\$2,000	-50.0%
238-300-5-20-5610 - GARBAGE/WASTE DISPOSAL	\$5,906	\$3,221	—	\$12,000	\$12,000	0.0%
238-300-5-20-5630 - PROPERTY TAXES	\$3,562	\$3,410	\$3,464	\$4,000	\$4,000	0.0%
238-300-5-20-5740 - CONSULTING SERVICES	—	—	—	—	\$32,000	-100.0%
238-300-5-20-5760 - CONTRACT EMPLOYEES	\$12,745	—	—	\$0	\$0	—
238-300-5-20-5770 - SURVEYOR SERVICES	—	—	—	\$500	\$500	0.0%
238-300-5-20-5790 - JANITORIAL SERVICES	\$15	—	—	—	—	—
238-300-5-20-5800 - LAB SERVICES	\$112	\$154	\$38	\$0	\$200	-100.0%
238-300-5-20-5820 - MARKETING SERVICES	\$160	—	—	—	—	—
238-300-5-20-5830 - OTHER CONTRACTED SERVICES	\$55,455	\$74,395	\$66,538	\$84,600	\$94,600	-10.6%
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	\$19,872	\$24,000	\$25,500	-5.9%
238-300-5-20-5960 - JANITORIAL SUPPLIES	\$3,258	\$1,645	\$3,183	\$2,500	\$3,000	-16.7%
238-300-5-20-5970 - MISCELLANEOUS SUPPLIES	\$4,084	\$451	\$1,850	\$1,500	\$1,500	0.0%

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE
238-300-5-20-5975 - COST OF GOODS SOLD	\$6,367	\$5,899	\$4,075	\$8,000	\$10,000	-20.0%
238-300-5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	—	\$37	\$66	\$0	\$0	—
238-300-5-20-6020 - SHOP SUPPLIES	\$117	\$1,709	\$5,552	\$2,000	\$4,000	-50.0%
238-300-5-20-6030 - SAFETY EQUIPMENT & SUPPLIES	—	—	\$60	—	\$0	—
238-300-5-20-6040 - SIGNAGE	—	—	\$487	—	—	—
238-300-5-20-6050 - SMALL TOOLS & EQUIPMENT < \$5K	\$6,001	\$9,575	\$13,191	\$10,000	\$10,000	0.0%
238-300-5-20-6100 - BUILDING MAINTENANCE	\$25,085	\$12,292	\$2,951	\$10,000	\$10,000	0.0%
238-300-5-20-6110 - COMPUTER HARDWARE/OFFICE EQUIP MAINT	—	\$185	—	—	—	—
238-300-5-20-6130 - GROUNDS MAINTENANCE	\$2,663	\$8,778	\$1,122	\$7,000	\$7,000	0.0%
238-300-5-20-6140 - MISCELLANEOUS REPAIR & MAINT	\$40	\$2,553	\$1,554	\$0	\$0	—
238-300-5-20-6150 - PARK MAINTENANCE	\$6,070	\$1,009	\$123	\$8,500	\$8,500	0.0%
238-300-5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	\$33,368	\$18,459	\$23,812	\$12,850	\$27,500	-53.3%
238-300-5-20-6520 - LEASES - SOFTWARE (SAAS)	\$910	\$6,822	\$5,454	\$9,345	\$3,969	135.5%
238-300-5-20-6530 - RENTAL - EQUIPMENT	\$1,064	\$11,850	\$4,334	\$12,000	\$12,000	0.0%
238-300-5-40-9020 - BUILDING IMPROVEMENTS	—	—	—	—	\$21,000	-100.0%
238-300-5-40-9060 - EQUIPMENT & FURNISHINGS > \$5K	\$17,127	\$23,799	\$68,766	\$32,650	\$0	—
238-300-5-40-9070 - HEAVY EQUIPMENT > \$5K	—	—	\$104,075	—	—	—
238-300-5-40-9120 - VEHICLES	\$77,227	\$78,441	—	\$42,000	\$110,000	-61.8%
238-300-5-50-7010 - PASS THRU PAYMENTS - STATE	\$6,392	\$6,262	\$2,529	\$6,000	\$6,000	0.0%
238-300-5-50-9999 - OPERATING CONTINGENCY	—	—	—	\$96,327	\$121,000	-20.4%
238-400-5-20-5260 - ADVERTISING/MARKETING	—	\$188	\$0	\$200	\$0	—
238-400-5-20-5280 - BANKING & MERCHANT FEES	\$498	\$487	\$0	\$60	\$0	—
238-400-5-20-5370 - INSURANCE - LIABILITY	—	\$1	\$0	\$0	\$0	—
238-400-5-20-5560 - UTILITIES - ELECTRICITY	\$620	\$1,227	\$0	\$1,330	\$0	—
238-400-5-20-5610 - GARBAGE/WASTE DISPOSAL	—	—	—	\$280	\$0	—
238-400-5-20-5830 - OTHER CONTRACTED SERVICES	—	—	—	\$130	\$0	—
238-400-5-20-6040 - SIGNAGE	\$135	—	—	\$100	\$0	—
238-400-5-20-6520 - LEASES - SOFTWARE (SAAS)	—	\$240	—	\$0	\$0	—
238-400-5-20-6530 - RENTAL - EQUIPMENT	—	—	—	\$200	\$0	—
238-400-5-50-7010 - PASS THRU PAYMENTS - STATE	\$9	\$94	\$0	\$290	\$0	—
EXPENSES TOTAL	\$789,414	\$922,569	\$865,802	\$1,435,128	\$1,523,829	-5.8%
Revenues Less Expenses	\$659,951	\$703,336	\$390,965	\$0	\$0	—

240-Equity Fund

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	BUDGET CHANGE
	FY2023	FY2024	FY2025	FY2025	FY2026	
Revenues						
240-100-3-01-0101 - BEG FUND BALANCE	\$620,835	\$628,639	\$639,485	\$0	\$0	—
240-100-3-01-0102 - BEG FUND BALANCE-BUD	—	—	—	\$630,000	\$640,000	-1.6%
240-100-3-65-0100 - INTEREST INCOME	\$8,795	\$8,534	\$6,777	\$5,000	\$5,000	0.0%
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	0.0%
240-240-3-65-0100 - INTEREST INCOME	\$0	\$4,561	—	\$0	\$0	—
REVENUES TOTAL	\$635,969	\$648,088	\$652,571	\$643,000	\$653,000	-1.5%
Expenses						
240-199-5-20-8016 - INVESTMENT FEES - DISTRIBUTED	—	—	\$141	—	—	—
240-240-5-20-5320 - FEES - OTHER	\$7,369	\$8,603	—	\$13,000	\$13,000	0.0%
240-240-5-20-5420 - MISCELLANEOUS EXPENSES	-\$39	\$0	—	\$0	\$0	—
240-240-5-90-9001 - UNAPPROPRIATED ENDING BAL	—	—	—	\$630,000	\$640,000	-1.6%
EXPENSES TOTAL	\$7,330	\$8,603	\$141	\$643,000	\$653,000	-1.5%
Revenues Less Expenses	\$628,639	\$639,485	\$652,430	\$0	\$0	—

241-Facilities Capital Reserve Fund

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE
Revenues						
241-100-3-01-0102 - BEG FUND BALANCE-BUD	–	–	–	\$385,000	\$665,000	-42.1%
241-100-3-65-0100 - INTEREST INCOME	\$12,489	\$12,411	\$8,602	\$0	\$0	–
241-100-3-65-0110 - INVESTMENT INCOME	–	\$7,871	\$10,340	–	–	–
241-199-3-90-9101 - XFR FR GENERAL FUND	–	–	\$277,000	\$277,000	\$0	–
241-199-3-90-9500 - XFR FR ECHO WINDS FEES FUND	–	–	–	–	\$117,000	-100.0%
241-241-3-01-0101 - BEG FUND BALANCE	\$844,926	\$571,007	\$396,289	\$0	\$0	–
241-241-3-65-0100 - INTEREST INCOME	\$8,996	–	–	\$18,000	\$18,000	0.0%
241-241-3-90-9101 - XFR FR GENERAL FUND	\$50,000	–	–	\$0	\$0	–
241-241-3-90-9501 - XFR FR SHEPHERDS FLAT FEES	\$154,596	–	–	\$0	\$0	–
REVENUES TOTAL	\$1,071,007	\$591,289	\$692,230	\$680,000	\$800,000	-15.0%
Expenses						
241-100-5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	–	–	–	\$300,000	\$300,000	0.0%
241-121-5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	–	–	–	\$75,000	\$0	–
241-121-5-20-6140 - MISCELLANEOUS REPAIR & MAINT	–	–	–	\$100,000	\$0	–
241-121-5-40-9000 - CAPITAL OUTLAY- OTHER	–	–	–	\$100,000	\$500,000	-80.0%
241-121-5-40-9020 - BUILDING IMPROVEMENTS	–	–	–	\$30,000	\$0	–
241-121-5-40-9050 - CONSTRUCTION	–	\$195,000	–	\$0	\$0	–
241-121-5-40-9060 - EQUIPMENT & FURNISHINGS > \$5K	–	–	–	\$75,000	\$0	–
241-199-5-20-8016 - INVESTMENT FEES - DISTRIBUTED	–	–	\$231	–	–	–
241-241-5-50-8227 - XFR TO CAPITAL IMPROVEMENT PROJ	\$500,000	–	–	\$0	\$0	–
EXPENSES TOTAL	\$500,000	\$195,000	\$231	\$680,000	\$800,000	-15.0%
Revenues Less Expenses	\$571,007	\$396,289	\$691,999	\$0	\$0	–

243-Liquor Control Fund

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE
Revenues						
243-100-3-01-0101 - BEG FUND BALANCE	\$879	\$908	\$949	\$0	\$0	—
243-100-3-01-0102 - BEG FUND BALANCE-BUD	—	—	—	\$930	\$1,000	-7.0%
243-100-3-65-0100 - INTEREST INCOME	\$29	\$23	\$16	\$20	\$0	—
243-100-3-65-0110 - INVESTMENT INCOME	—	\$18	\$15	—	—	—
REVENUES TOTAL	\$908	\$949	\$980	\$950	\$1,000	-5.0%
Expenses						
243-111-5-20-5420 - MISCELLANEOUS EXPENSES	—	—	—	\$950	\$0	—
243-199-5-50-8218 - XFR TO ENFORCEMENT FUND	—	—	—	—	\$1,000	-100.0%
EXPENSES TOTAL	—	—	\$0	\$950	\$1,000	-5.0%
Revenues Less Expenses	\$908	\$949	\$979	\$0	\$0	—

245-Water Planning Fund

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE
Revenues						
245-100-3-01-0101 - BEG FUND BALANCE	\$258	\$10,258	\$44,907	\$0	\$0	—
245-100-3-01-0102 - BEG FUND BALANCE-BUD	—	—	—	\$0	\$170,000	-100.0%
245-100-3-65-0100 - INTEREST INCOME	—	\$101	\$482	—	—	—
245-100-3-65-0110 - INVESTMENT INCOME	—	\$1,359	-\$32	—	—	—
245-100-3-90-9101 - XFR FR GENERAL FUND	\$16,000	—	—	\$0	\$0	—
245-116-3-30-4000 - FEDERAL GRANTS	—	\$129,964	\$431,290	\$1,124,000	\$940,000	19.6%
245-116-3-30-4010 - STATE GRANTS	—	—	—	—	\$30,000	-100.0%
245-116-3-90-9540 - XFR FR RESILIENCY FUND	—	\$70,000	—	\$0	\$0	—
245-199-3-90-9101 - XFR FR GENERAL FUND	—	—	\$66,000	\$66,000	\$0	—
REVENUES TOTAL	\$16,258	\$211,682	\$542,647	\$1,190,000	\$1,140,000	4.4%
Expenses						
245-115-5-20-5310 - DUES & MEMBERSHIPS	\$6,000	—	—	\$0	\$0	—
245-116-5-20-5310 - DUES & MEMBERSHIPS	—	\$6,000	\$6,000	\$6,000	\$6,000	0.0%
245-116-5-20-5420 - MISCELLANEOUS EXPENSES	—	—	—	—	\$89,000	-100.0%
245-116-5-20-5720 - ARCHITECTUAL & ENGINEERING SER	—	—	\$4,085	\$50,000	\$100,000	-50.0%
245-116-5-20-5740 - CONSULTING SERVICES	—	\$76,851	\$20,337	\$10,000	\$5,000	100.0%
245-116-5-20-5830 - OTHER CONTRACTED SERVICES	—	\$83,924	\$466,225	\$989,979	\$816,000	21.3%
245-116-5-50-7060 - GRANTS-LOCAL GOVT	—	—	—	\$124,000	\$124,000	0.0%
245-199-5-20-8016 - INVESTMENT FEES - DISTRIBUTED	—	—	-\$1	—	—	—
245-199-5-50-8540 - XFR TO RESILIENCY FUND	—	—	\$10,021	\$10,021	\$0	—
EXPENSES TOTAL	\$6,000	\$166,775	\$506,666	\$1,190,000	\$1,140,000	4.4%
Revenues Less Expenses	\$10,258	\$44,907	\$35,981	\$0	\$0	—

246-Debt Service Fund

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE
Revenues						
246-100-3-01-0101 - BEG FUND BALANCE	–	–	\$613,378	\$0	\$0	–
246-100-3-01-0102 - BEG FUND BALANCE- BUD	–	–	–	\$588,000	\$3,200,000	-81.6%
246-100-3-65-0100 - INTEREST INCOME	–	\$2,647	\$28,174	\$0	\$0	–
246-100-3-65-0110 - INVESTMENT INCOME	–	\$22,731	\$47,819	–	–	–
246-199-3-65-0100 - INTEREST INCOME	–	–	–	\$0	\$75,000	-100.0%
246-199-3-90-9101 - XFR FR GENERAL FUND	–	\$970,842	\$2,568,467	\$2,568,467	\$0	–
246-199-3-90-9227 - XFR FR CAPITAL IMPROVEMENT PROJ	–	\$203,341	–	\$0	\$0	–
246-199-3-90-9500 - XFR FR ECHO WINDS FEES FUND	–	–	–	–	\$520,000	-100.0%
REVENUES TOTAL	–	\$1,199,561	\$3,257,839	\$3,156,467	\$3,795,000	-16.8%
Expenses						
246-100-5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	–	–	–	\$2,572,859	\$3,205,000	-19.7%
246-199-5-20-8016 - INVESTMENT FEES - DISTRIBUTED	–	–	\$1,070	–	–	–
246-199-5-40-9510 - DEBT SERVICE- PRINCIPAL	–	\$465,000	–	\$475,000	\$485,000	-2.1%
246-199-5-40-9520 - DEBT SERVICE- INTEREST	–	\$121,183	\$56,430	\$108,608	\$105,000	3.4%
EXPENSES TOTAL	–	\$586,183	\$57,500	\$3,156,467	\$3,795,000	-16.8%
Revenues Less Expenses	\$0	\$613,378	\$3,200,339	\$0	\$0	–

247-Election Modernization Fund

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE
Revenues						
247-100-3-01-0101 - BEG FUND BALANCE	-	-	\$20,108	-	-	-
247-100-3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	\$19,660	\$21,200	-7.3%
247-100-3-65-0100 - INTEREST INCOME	-	-	\$335	-	\$600	-100.0%
247-100-3-65-0110 - INVESTMENT INCOME	-	\$381	\$310	-	\$0	-
247-100-3-90-9101 - XFR FR GENERAL FUND	-	\$19,660	-	\$0	\$0	-
247-199-3-65-0100 - INTEREST INCOME	-	\$67	\$0	-	-	-
REVENUES TOTAL	-	\$20,108	\$20,753	\$19,660	\$21,800	-9.8%
Expenses						
247-105-5-20-5420 - MISCELLANEOUS EXPENSES	-	-	-	\$19,660	\$21,800	-9.8%
247-199-5-20-8016 - INVESTMENT FEES - DISTRIBUTED	-	-	\$7	-	-	-
EXPENSES TOTAL	-	-	\$7	\$19,660	\$21,800	-9.8%
Revenues Less Expenses	\$0	\$20,108	\$20,746	\$0	\$0	-

248-Opioid Abatement Fund

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE
Revenues						
248-100-3-01-0101 - BEG FUND BALANCE	-	-	-	-	\$141,400	-100.0%
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	-100.0%
248-199-3-90-9101 - XFR FR GENERAL FUND	-	-	\$108,732	\$109,000	\$0	-
REVENUES TOTAL	-	\$0	\$141,534	\$109,000	\$167,179	-34.8%
Expenses						
248-199-5-20-5420 - MISCELLANEOUS EXPENSES	-	-	-	\$109,000	\$167,179	-34.8%
248-199-5-20-8016 - INVESTMENT FEES - DISTRIBUTED	-	-	\$45	-	-	-
EXPENSES TOTAL	-	-	\$45	\$109,000	\$167,179	-34.8%
Revenues Less Expenses	\$0	\$0	\$141,489	\$0	\$0	-

249-Mediation & Conciliation Fund

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE
Revenues						
249-100-3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	\$0	\$165,000	-100.0%
249-100-3-65-0100 - INTEREST INCOME	-	-	\$2,549	-	\$2,400	-100.0%
249-100-3-65-0110 - INVESTMENT INCOME	-	\$0	\$2,397	-	\$2,400	-100.0%
249-111-3-20-1070 - OTHER SHARED REVENUES	-	-	-	\$0	\$12,911	-100.0%
249-199-3-90-9101 - XFR FR GENERAL FUND	-	-	\$158,090	\$145,180	\$0	-
REVENUES TOTAL	-	\$0	\$163,037	\$145,180	\$182,711	-20.5%
Expenses						
249-199-5-20-5420 - MISCELLANEOUS EXPENSES	-	-	\$2,365	\$145,180	\$182,711	-20.5%
249-199-5-20-8016 - INVESTMENT FEES - DISTRIBUTED	-	-	\$54	-	-	-
EXPENSES TOTAL	-	-	\$2,419	\$145,180	\$182,711	-20.5%
Revenues Less Expenses	\$0	\$0	\$160,618	\$0	\$0	-

251-Behavioral Health Deflection Grant Fund

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE
Revenues						
251-100-3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	\$0	\$152,000	-100.0%
251-100-3-65-0100 - INTEREST INCOME	-	-	\$899	-	\$700	-100.0%
251-100-3-65-0110 - INVESTMENT INCOME	-	-	\$1,503	-	-	-
251-199-3-30-4010 - STATE GRANTS	-	-	\$75,000	-	\$0	-
251-199-3-90-9101 - XFR FR GENERAL FUND	-	-	\$75,000	\$75,000	\$0	-
REVENUES TOTAL	-	-	\$152,403	\$75,000	\$152,700	-50.9%
Expenses						
251-199-5-20-5420 - MISCELLANEOUS EXPENSES	-	-	-	-	\$2,700	-100.0%
251-199-5-20-5830 - OTHER CONTRACTED SERVICES	-	-	-	\$75,000	\$150,000	-50.0%
251-199-5-20-8016 - INVESTMENT FEES - DISTRIBUTED	-	-	\$38	-	-	-
EXPENSES TOTAL	-	-	\$38	\$75,000	\$152,700	-50.9%
Revenues Less Expenses	\$0	\$0	\$152,364	\$0	\$0	-

321-Forest Service Fund (Title III)

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE
Revenues						
321-100-3-01-0101 - BEG FUND BALANCE	\$86,602	\$95,480	\$51,839	\$0	\$0	—
321-100-3-01-0102 - BEG FUND BALANCE-BUD	—	—	—	\$51,839	\$11,000	371.3%
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	—
321-100-3-65-0100 - INTEREST INCOME	\$2,886	\$2,483	\$357	\$0	\$0	—
REVENUES TOTAL	\$95,480	\$103,416	\$52,196	\$57,447	\$11,000	422.3%
Expenses						
321-113-5-40-9120 - VEHICLES	—	\$51,576	\$41,390	\$57,447	\$0	—
321-199-5-20-5420 - MISCELLANEOUS EXPENSES	—	—	—	—	\$11,000	-100.0%
EXPENSES TOTAL	—	\$51,576	\$41,390	\$57,447	\$11,000	422.3%
Revenues Less Expenses	\$95,480	\$51,839	\$10,806	\$0	\$0	—

322-Court Security Fund

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE
Revenues						
322-100-3-01-0101 - BEG FUND BALANCE	\$65,951	\$45,079	\$34,887	\$0	\$0	—
322-100-3-01-0102 - BEG FUND BALANCE-BUD	—	—	—	\$35,580	\$27,000	31.8%
322-100-3-20-1070 - OTHER SHARED REVENUES	\$393	—	—	\$0	\$0	—
322-100-3-20-1100 - STATE SHARED REV - OTHER	\$512	—	—	\$0	\$0	—
322-100-3-50-1000 - FINES	\$5,688	\$8,192	\$7,941	\$6,500	\$8,000	-18.8%
322-100-3-65-0100 - INTEREST INCOME	\$1,970	\$1,169	\$537	\$750	\$750	0.0%
322-100-3-65-0110 - INVESTMENT INCOME	—	\$856	\$456	—	—	—
REVENUES TOTAL	\$74,514	\$55,296	\$43,821	\$42,830	\$35,750	19.8%
Expenses						
322-100-5-20-5750 - COURT SECURITY SERVICES	\$29,436	\$20,410	\$16,342	\$42,830	\$35,750	19.8%
322-199-5-20-8016 - INVESTMENT FEES - DISTRIBUTED	—	—	\$10	—	—	—
EXPENSES TOTAL	\$29,436	\$20,410	\$16,352	\$42,830	\$35,750	19.8%
Revenues Less Expenses	\$45,079	\$34,887	\$27,469	\$0	\$0	—

Line Item Detail: Other Funds

FY2026 Budget

500-Strategic Investment Program (SIP) Fund

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE
Revenues						
500-100-3-01-0101 - BEG FUND BALANCE	\$57,342	\$65,875	\$1,363	\$0	\$0	—
500-100-3-01-0102 - BEG FUND BALANCE- BUD	—	—	—	\$0	\$65,000	-100.0%
500-100-3-65-0100 - INTEREST INCOME	\$1,573	\$2,561	\$15,578	\$0	\$0	—
500-100-3-65-0110 - INVESTMENT INCOME	—	\$1,363	\$2,693	—	—	—
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	-25.1%
500-500-3-65-0100 - INTEREST INCOME	\$702	—	—	\$0	\$0	—
REVENUES TOTAL	\$149,754	\$157,533	\$6,614,261	\$6,593,797	\$8,871,019	-25.7%
Expenses						
500-100-5-50-8227 - XFR TO CAPITAL IMPROVEMENT PROJ	\$53,785	—	—	\$0	\$0	—
500-199-5-20-8016 - INVESTMENT FEES - DISTRIBUTED	—	—	\$55	—	—	—
500-199-5-50-7020 - PASS THRU PAYMENTS - OTHER	—	—	—	\$21,000	\$0	—
500-199-5-50-7030 - PASS THRU PAYMENTS -LOCAL GOVT	—	—	\$2,223,588	\$2,636,900	\$3,648,700	-27.7%
500-199-5-50-8101 - XFR TO GENERAL FUND	—	—	\$287,010	\$287,010	\$1,300,625	-77.9%
500-199-5-50-8201 - XFR TO ROAD FUND EQUIP RES	—	—	\$1,049,561	\$1,049,561	\$0	—
500-199-5-50-8202 - XFR TO ROAD FUND	—	—	\$971,598	\$971,598	\$0	—
500-199-5-50-8207 - XFR TO 911 EMERGENCY FUND	—	—	\$809,239	\$809,239	\$0	—
500-199-5-50-8214 - XFR TO FAIR	—	—	\$152,217	\$152,217	\$0	—
500-199-5-50-8215 - XFR TO COMPUTER EQUIP RESERVE	—	—	\$150,000	\$150,000	\$253,500	-40.8%
500-199-5-50-8219 - XFR TO VIDEO LOTTERY ECON DEV	—	—	\$240,300	\$240,300	\$0	—
500-199-5-50-8220 - XFR TO VICTIM/WITNESS ASSISTANCE	—	—	\$29,750	\$29,750	\$59,512	-50.0%
500-199-5-50-8224 - XFR TO WEED EQUIP. RESERVE	—	—	—	—	\$39,800	-100.0%
500-199-5-50-8227 - XFR TO CAPITAL IMPROVEMENT PROJ	—	—	—	—	\$1,807,677	-100.0%
500-199-5-50-8236 - XFR TO FAIR IMPROVEMENT FUND	—	—	—	—	\$377,350	-100.0%
500-199-5-50-8238 - XFR TO PARK FUND	—	—	\$71,031	\$71,031	\$51,399	38.2%
500-199-5-50-8241 - XFR TO BUILDING RESERVE FUND	—	—	—	—	\$117,000	-100.0%
500-199-5-50-8510 - XFR TO COMMUNITY CORRECTIONS	—	—	\$175,191	\$175,191	\$73,956	136.9%
500-500-5-50-7030 - PASS THRU PAYMENTS -LOCAL GOVT	\$30,093	\$16,434	\$395,657	\$0	\$0	—
500-500-5-50-8101 - XFR TO GENERAL FUND	—	\$139,737	—	\$0	\$520,000	-100.0%
500-500-5-50-8200 - XFR TO HERITAGE TRAIL FUND	—	—	—	\$0	\$621,500	-100.0%
EXPENSES TOTAL	\$83,878	\$156,171	\$6,555,198	\$6,593,797	\$8,871,019	-25.7%

ACTUALS & YTD				CURRENT BUDGET	PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE
Revenues Less Expenses	\$65,875	\$1,363	\$59,063	\$0	\$0	–

501-Shepherds Flat Fees Fund (Inactive)

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

504-FTA Grant Fund (Inactive)

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE
Revenues						
504-100-3-01-0101 - BEG FUND BALANCE	\$36,575	\$95,726	–	\$0	\$0	–
504-100-3-65-0100 - INTEREST INCOME	\$3,449	\$0	–	\$0	\$0	–
504-504-3-30-4000 - FEDERAL GRANTS	\$265,202	\$0	–	\$0	\$0	–
504-504-3-30-4010 - STATE GRANTS	\$2,743	\$0	–	\$0	\$0	–
504-504-3-65-0100 - INTEREST INCOME	\$1,507	–	–	\$0	\$0	–
504-504-3-90-9216 - XFR FR SPEC TRANSPORTATION FUND	\$52,868	–	–	\$0	\$0	–
504-504-3-90-9504 - XFR FR 5310	\$1,478	–	–	\$0	\$0	–
REVENUES TOTAL	\$363,823	\$95,726	–	\$0	\$0	–
Expenses						
504-504-5-10-1400 - WAGES & SALARIES	\$84,213	\$0	–	\$0	\$0	–
504-504-5-10-1430 - FRINGE BENEFITS	\$15,327	\$0	–	\$0	\$0	–
504-504-5-10-1450 - TAXES	\$5,695	\$0	–	\$0	\$0	–
504-504-5-10-1460 - UNEMPLOYMENT INS	\$928	\$0	–	\$0	\$0	–
504-504-5-10-1470 - WORKERS COMP INS	\$21	\$0	–	\$0	\$0	–
504-504-5-10-1480 - RETIREMENT-DB	\$9,679	–	–	\$0	\$0	–
504-504-5-20-5260 - ADVERTISING/MARKETING	\$1,155	–	–	\$0	\$0	–
504-504-5-20-5320 - FEES - OTHER	\$20	–	–	–	–	–
504-504-5-20-5370 - INSURANCE - LIABILITY	\$11,260	–	–	\$0	\$0	–
504-504-5-20-5390 - INSURANCE - VEHICLE	\$3,641	–	–	\$0	\$0	–
504-504-5-20-5420 - MISCELLANEOUS EXPENSES	\$926	–	–	\$0	\$0	–
504-504-5-20-5500 - TELEPHONE & INTERNET	\$2,319	–	–	\$0	\$0	–
504-504-5-20-5830 - OTHER CONTRACTED SERVICES	\$20,696	–	–	\$0	\$0	–
504-504-5-20-5840 - EMPLOYMENT SCREENING	\$365	–	–	\$0	\$0	–
504-504-5-20-5870 - TRANSPORTATION SERVICES	\$9,000	–	–	–	–	–
504-504-5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	\$789	–	–	\$0	\$0	–
504-504-5-20-5940 - FUEL	\$448	–	–	\$0	\$0	–
504-504-5-20-5970 - MISCELLANEOUS SUPPLIES	\$188	–	–	\$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	–
504-504-5-20-6520 - LEASES - SOFTWARE (SAAS)	\$89	–	–	\$0	\$0	–
504-504-5-50-8216 - XFR TO SPEC TRANSPORTATION FUND	–	\$95,726	–	\$0	\$0	–
504-504-5-50-8225 - XFR TO STF VEHICLE RESERVE FUND	\$53,838	–	–	\$0	\$0	–
EXPENSES TOTAL	\$267,581	\$95,726	–	\$0	\$0	–
Revenues Less Expenses	\$96,242	\$0	\$0	\$0	\$0	–

510-Community Corrections Fund

ACTUALS & YTD				CURRENT BUDGET	PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE
Revenues						
510-100-3-01-0101 - BEG FUND BALANCE	\$401,895	\$298,787	\$346,933	\$0	\$0	-
510-100-3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	\$236,960	\$390,000	-39.2%
510-100-3-65-0100 - INTEREST INCOME	\$5,433	\$3,768	\$4,385	\$6,000	\$6,000	0.0%
510-113-3-20-1100 - STATE SHARED REV - OTHER	-	\$13,216	\$0	-	-	-
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	4.1%
510-113-3-40-5046 - COMMUNITY SERVICE FEES	\$9,000	\$3,600	\$14,000	\$9,000	\$12,000	-25.0%
510-113-3-40-5054 - OTHER CONTRACT SERVICES	-	\$4,388	\$0	\$0	\$0	-
510-113-3-60-1020 - INSURANCE PROCEEDS	\$2,441	-	-	-	-	-
510-113-3-65-0100 - INTEREST INCOME	\$3,152	-	-	\$0	\$0	-
510-113-3-80-7075 - REIMBURSEMENTS	\$929	-	-	\$0	\$2,000	-100.0%
510-113-3-90-9101 - XFR FR GENERAL FUND	-	\$51,255	-	\$0	\$0	-
510-199-3-90-9101 - XFR FR GENERAL FUND	-	-	-	-	\$236,947	-100.0%
510-199-3-90-9500 - XFR FR ECHO WINDS FEES FUND	-	-	\$175,191	\$175,191	\$73,956	136.9%
REVENUES TOTAL	\$1,055,488	\$1,014,224	\$1,099,901	\$1,096,129	\$1,363,703	-19.6%
Expenses						
510-100-5-50-9999 - OPERATING CONTINGENCY	-	-	-	\$63,284	\$163,500	-61.3%
510-100-5-90-9001 - UNAPPROPRIATED ENDING BAL	-	-	-	\$145,500	\$109,240	33.2%
510-113-5-10-1400 - WAGES & SALARIES	\$342,078	\$272,949	\$296,315	\$341,008	\$361,987	-5.8%
510-113-5-10-1420 - OVERTIME	\$1,970	\$1,293	\$695	\$2,648	\$3,655	-27.6%
510-113-5-10-1430 - FRINGE BENEFITS	\$88,460	\$86,590	\$100,231	\$107,565	\$123,883	-13.2%
510-113-5-10-1440 - PERS	\$710	\$2,195	\$7,527	\$17,209	\$16,307	5.5%
510-113-5-10-1450 - TAXES	\$25,392	\$20,530	\$21,934	\$28,618	\$29,862	-4.2%
510-113-5-10-1460 - UNEMPLOYMENT INS	\$3,650	\$3,941	\$4,577	\$3,054	\$3,054	0.0%
510-113-5-10-1470 - WORKERS COMP INS	\$11,155	\$3,743	\$6,949	\$8,002	\$8,361	-4.3%
510-113-5-10-1480 - RETIREMENT-DB	\$82,759	\$54,054	\$102,578	\$122,141	\$142,032	-14.0%
510-113-5-10-1490 - RETIREMENT-DC	-\$231	-	-	\$0	\$0	-
510-113-5-10-1500 - EMPLOYEE INCENTIVES	\$8,328	\$2,849	-	\$500	\$2,000	-75.0%
510-113-5-20-5250 - OFFICE SUPPLIES	\$4,952	\$2,109	\$2,061	\$6,000	\$5,000	20.0%
510-113-5-20-5280 - BANKING & MERCHANT FEES	-	-	\$20	-	-	-
510-113-5-20-5310 - DUES & MEMBERSHIPS	-	\$200	-	\$500	\$750	-33.3%
510-113-5-20-5370 - INSURANCE - LIABILITY	-	\$1,792	\$1,842	\$1,874	\$2,091	-10.4%
510-113-5-20-5380 - INSURANCE- PROPERTY	-	\$1,044	-	\$1,628	\$1,284	26.8%
510-113-5-20-5390 - INSURANCE - VEHICLE	\$2,847	\$4,327	\$4,678	\$4,844	\$7,443	-34.9%
510-113-5-20-5500 - TELEPHONE & INTERNET	\$115	\$1,344	\$2,361	\$2,000	\$2,000	0.0%
510-113-5-20-5510 - TRAINING & DEVELOPMENT	\$35	\$1,125	\$1,963	\$2,500	\$3,000	-16.7%
510-113-5-20-5530 - TRANSPORTATION - OTHER	-	\$56	-	-	-	-
510-113-5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$1,106	\$2,239	\$3,594	\$2,500	\$3,500	-28.6%
510-113-5-20-5600 - UNIFORMS CLOTHING EXPENSE	\$2,694	\$3,889	\$3,922	\$5,000	\$5,000	0.0%
510-113-5-20-5800 - LAB SERVICES	\$424	\$1,347	\$127	\$2,000	\$2,000	0.0%

ACTUALS & YTD				CURRENT BUDGET	PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE
510-113-5-20-5830 - OTHER CONTRACTED SERVICES	\$97,526	\$5,196	\$2,635	\$0	\$24,000	-100.0%
510-113-5-20-5840 - EMPLOYMENT SCREENING	—	\$953	—	\$1,000	\$1,000	0.0%
510-113-5-20-5850 - INVESTIGATION SERVICES	\$120	—	—	\$1,000	\$500	100.0%
510-113-5-20-5890 - JAIL-BOARD AND ROOM	\$21,634	\$150,912	\$150,384	\$175,200	\$175,200	0.0%
510-113-5-20-5895 - JAIL-MEDICAL EXPENSE	—	—	—	\$2,000	\$2,000	0.0%
510-113-5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	—	\$61	\$1,542	\$2,000	\$2,500	-20.0%
510-113-5-20-5930 - EQUIPMENT < \$5K	—	\$605	—	\$2,500	\$2,500	0.0%
510-113-5-20-5940 - FUEL	\$15,410	\$11,519	\$10,131	\$20,000	\$20,000	0.0%
510-113-5-20-5970 - MISCELLANEOUS SUPPLIES	\$282	\$68	\$183	\$2,500	\$2,000	25.0%
510-113-5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	—	\$400	\$80	\$1,000	\$1,000	0.0%
510-113-5-20-6030 - SAFETY EQUIPMENT & SUPPLIES	\$45	\$3,990	—	\$0	\$0	—
510-113-5-20-6050 - SMALL TOOLS & EQUIPMENT < \$5K	—	—	—	\$1,500	\$1,500	0.0%
510-113-5-20-6100 - BUILDING MAINTENANCE	\$25	\$120	—	\$0	\$0	—
510-113-5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	\$6,441	\$4,427	\$5,000	\$8,000	\$8,000	0.0%
510-113-5-20-6520 - LEASES - SOFTWARE (SAAS)	—	\$1,487	\$1,858	\$1,487	\$1,487	0.0%
510-113-5-20-6530 - RENTAL - EQUIPMENT	—	—	\$172	—	—	—
510-113-5-40-9120 - VEHICLES	\$38,774	\$10,369	—	\$0	\$116,500	-100.0%
510-113-5-50-7020 - PASS THRU PAYMENTS - OTHER	—	\$9,567	\$9,567	\$9,567	\$9,567	0.0%
EXPENSES TOTAL	\$756,701	\$667,291	\$742,927	\$1,096,129	\$1,363,703	-19.6%
Revenues Less Expenses	\$298,787	\$346,933	\$356,974	\$0	\$0	—

521-PGE/CARTY Fund (Inactive)

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

522-Sheriff's Reserve Fund

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE
Revenues						
522-100-3-01-0101 - BEG FUND BALANCE	\$14,558	\$15,713	\$11,809	\$0	\$0	—
522-100-3-01-0102 - BEG FUND BALANCE-BUD	—	—	—	\$12,000	\$8,500	41.2%
522-100-3-65-0100 - INTEREST INCOME	\$531	\$364	\$174	\$0	\$0	—
522-100-3-65-0110 - INVESTMENT INCOME	—	\$300	\$145	—	—	—
522-113-3-30-4020 - LOCAL GRANTS	—	—	—	—	\$300,000	-100.0%
522-113-3-60-1000 - CONTRIBUTIONS & DONATIONS	—	\$200	\$541	\$0	\$0	—
522-199-3-65-0100 - INTEREST INCOME	—	—	—	\$300	\$300	0.0%
522-401-3-60-1000 - CONTRIBUTIONS & DONATIONS	\$100	—	—	\$1,500	\$1,500	0.0%
522-402-3-40-5050 - RESERVE FEES	\$2,400	—	—	\$2,000	\$2,000	0.0%
REVENUES TOTAL	\$17,589	\$16,578	\$12,670	\$15,800	\$312,300	-94.9%
Expenses						
522-100-5-50-9999 - OPERATING CONTINGENCY	—	—	—	\$4,800	\$0	—
522-113-5-20-5260 - ADVERTISING/MARKETING	\$729	\$1,215	\$475	\$2,000	\$2,000	0.0%
522-113-5-20-5420 - MISCELLANEOUS EXPENSES	\$800	\$366	\$75	\$1,500	\$3,000	-50.0%
522-113-5-20-5950 - HOSPITALITY EVENT SUPPLIES	\$197	—	—	—	—	—
522-113-5-40-9120 - VEHICLES	—	—	—	—	\$300,000	-100.0%
522-199-5-20-8016 - INVESTMENT FEES - DISTRIBUTED	—	—	\$3	—	—	—
522-401-5-20-5250 - OFFICE SUPPLIES	—	—	—	\$500	\$500	0.0%
522-401-5-20-5420 - MISCELLANEOUS EXPENSES	—	\$1,661	—	\$0	\$0	—
522-401-5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	—	—	\$140	\$200	\$200	0.0%
522-401-5-20-5510 - TRAINING & DEVELOPMENT	—	—	\$325	\$600	\$600	0.0%
522-401-5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	—	—	—	\$1,000	\$1,000	0.0%
522-401-5-20-5830 - OTHER CONTRACTED SERVICES	—	\$1,153	\$2,446	\$1,500	\$1,500	0.0%
522-401-5-20-5970 - MISCELLANEOUS SUPPLIES	\$149	\$234	—	\$0	\$0	—
522-401-5-20-6520 - LEASES - SOFTWARE (SAAS)	—	\$140	—	\$200	\$0	—
522-402-5-20-5510 - TRAINING & DEVELOPMENT	—	—	—	\$500	\$500	0.0%
522-402-5-20-5600 - UNIFORMS CLOTHING EXPENSE	—	—	—	\$3,000	\$3,000	0.0%
EXPENSES TOTAL	\$1,875	\$4,768	\$3,465	\$15,800	\$312,300	-94.9%
Revenues Less Expenses	\$15,713	\$11,809	\$9,205	\$0	\$0	—

523-Wheatridge Wind Fund (Inactive)

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

524-Orchard Wind Fund (Inactive)

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

540-Resiliency Fund

ACTUALS & YTD				CURRENT BUDGET	PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE
Revenues						
540-100-3-01-0101 - BEG FUND BALANCE	\$5,490,754	\$5,171,936	\$1,758,402	\$0	\$0	—
540-100-3-01-0102 - BEG FUND BALANCE-BUD	—	—	—	\$1,758,402	\$55,000	3,097.1%
540-199-3-90-9245 - XFR FR WATER PLANNING FUND	—	—	\$10,021	\$10,021	\$0	—
540-540-3-20-1080 - PMT IN LIEU OF TAX	\$2,012,786	—	—	\$0	\$0	—
540-540-3-30-4000 - FEDERAL GRANTS	\$1,492,400	\$365,526	—	\$0	\$0	—
540-540-3-90-9101 - XFR FR GENERAL FUND	\$500,000	—	—	\$0	\$0	—
REVENUES TOTAL	\$9,495,940	\$5,537,462	\$1,768,423	\$1,768,423	\$55,000	3,115.3%
Expenses						
540-115-5-20-5740 - CONSULTING SERVICES	\$80,021	—	—	\$0	\$0	—
540-199-5-10-1480 - RETIREMENT-DB	—	\$1,000,000	—	\$0	\$0	—
540-199-5-20-5830 - OTHER CONTRACTED SERVICES	—	\$578,386	\$932,393	—	—	—
540-199-5-50-7070 - GRANTS-BUSINESS	—	—	—	\$50,000	\$0	—
540-199-5-50-8201 - XFR TO ROAD FUND EQUIP RES	—	\$1,020,325	—	\$0	\$0	—
540-199-5-50-8215 - XFR TO COMPUTER EQUIP RESERVE	—	—	\$731,052	\$731,053	\$0	—
540-199-5-50-8227 - XFR TO CAPITAL IMPROVEMENT PROJ	—	\$951,365	—	\$0	\$0	—
540-199-5-50-8245 - XFR TO WATER PLANNING FUND	—	\$70,000	—	\$0	\$0	—
540-540-5-20-5420 - MISCELLANEOUS EXPENSES	—	—	—	\$987,370	\$0	—
540-540-5-50-7060 - GRANTS-LOCAL GOVT	\$60,000	—	—	\$0	\$0	—
540-540-5-50-7070 - GRANTS-BUSINESS	\$183,984	\$158,984	\$50,000	\$0	\$0	—
540-540-5-50-8101 - XFR TO GENERAL FUND	—	—	—	\$0	\$55,000	-100.0%
540-540-5-50-8227 - XFR TO CAPITAL IMPROVEMENT PROJ	\$4,000,000	—	—	\$0	\$0	—
EXPENSES TOTAL	\$4,324,005	\$3,779,060	\$1,713,446	\$1,768,423	\$55,000	3,115.3%
Revenues Less Expenses	\$5,171,936	\$1,758,402	\$54,977	\$0	\$0	—

665-State & Federal Wildlife Fund

	ACTUALS & YTD			CURRENT BUDGET	PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2025	FY2026	BUDGET CHANGE
Revenues						
665-100-3-01-0101 - BEG FUND BALANCE	\$6,197	\$9,684	\$3,409	\$0	\$0	—
665-100-3-01-0102 - BEG FUND BALANCE-BUD	—	—	—	\$0	\$4,000	-100.0%
665-665-3-20-1080 - PMT IN LIEU OF TAX	\$3,452	—	—	\$0	\$0	—
665-665-3-65-0100 - INTEREST INCOME	\$35	—	—	\$0	\$0	—
REVENUES TOTAL	\$9,684	\$9,684	\$3,409	\$0	\$4,000	-100.0%
Expenses						
665-665-5-50-8101 - XFR TO GENERAL FUND	—	\$6,275	—	\$0	\$4,000	-100.0%
EXPENSES TOTAL	—	\$6,275	—	\$0	\$4,000	-100.0%
Revenues Less Expenses	\$9,684	\$3,409	\$3,409	\$0	\$0	—