



FY2026-27 PROPOSED BUDGET

MORROW COUNTY, OR

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Budget Message

FY2026-27 Budget

FY2026-27 Budget Message

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

We are pleased to present the proposed budget for fiscal year 2026-27. This budget is more than an annual spending plan. It reflects a significant step forward in how Morrow County connects financial planning, policy direction, service delivery, employee cost allocation, and long-term capital investment.

The FY2026-27 proposed budget was developed in a year of important institutional progress. The Board of Commissioners adopted a unified Strategic Plan for 2025-2029 following a consultant-led process involving the governing body, community members, and County leadership. The Board also adopted the County's first formal, professionally prepared Capital Improvement Plan. Together, these actions move the County from a primarily annual budgeting posture toward a more disciplined planning model: one that identifies priorities, evaluates tradeoffs, and connects current-year decisions to long-term outcomes.

A Structurally Balanced Budget

The most important fiscal change in this proposed budget is that the General Fund has been brought back into structural balance. In the FY2025-26 budget message, we disclosed that the overall budget was legally balanced, but that the General Fund operating budget reflected a structural deficit after non-recurring resources and non-recurring expenditures were removed from the analysis. That condition was not sustainable over the long term.

For FY2026-27, that structural imbalance has been corrected. The General Fund operating budget, with non-operating items removed, shows recurring operating revenues of \$24,048,027 and recurring operating expenses of \$23,846,532, resulting in a positive operating position of \$201,495. This is a material improvement from the current budget operating deficit of \$1,540,363.

General Fund Operating Position

The proposed budget does not rely on beginning fund balance, reserves, one-time proceeds, or other non-recurring resources to support recurring General Fund operations. Recurring operating costs are aligned with recurring operating revenues. This is the difference between a budget that merely balances under Oregon Local Budget Law and a budget that is financially sustainable.

This correction required detailed review by County leadership, elected officials, department directors, and staff. The process was not simply an exercise in reducing numbers. It required reviewing historical spending patterns, distinguishing real service needs from budgetary cushion, and identifying areas where budgeted amounts had consistently exceeded actual operational requirements.

Budget Reductions and Operational Impact

The FY2026-27 proposed budget includes reductions necessary to restore structural balance. However, many of these reductions are not operational cuts in a practical sense. In many cases, the County reduced amounts that had been historically over-budgeted or materially underspent. Those reductions improve budget accuracy without reducing the level of service expected by the public.

This distinction matters. A budget reduction is not automatically a service reduction. The proposed General Fund operating budget reduces Materials and Services by \$1,143,137, and Capital Outlay by \$629,521 compared to the current budget. Those reductions were evaluated against service delivery, statutory obligations, public safety, grant compliance, and operational risk.

Based on that review, County leadership does not anticipate that the reductions necessary to achieve structural balance will create material operational impacts. The proposed budget is leaner, but it is not designed to weaken core services. It is designed to make the budget more accurate, more transparent, and more defensible.

County Pension Plan Cost Allocation

A major personnel-cost change in the FY2026-27 proposed budget is the allocation method for the County's defined benefit pension plan. The plan was closed to new entrants in 2020. Historically, the plan contribution expense was allocated as a percentage of salaries for active plan participants. As the number of working participants has decreased, that method placed an increasingly disproportionate cost burden on departments with remaining plan participants.

That allocation method also overstated the connection between current participant salary and the actual nature of the cost. A significant portion of the required contribution supports a pooled benefit structure and the unfunded actuarial liability of the closed plan, not merely the current-year service cost of individual employees still participating in the plan.

The FY2026-27 proposed budget changes the allocation method so that pension contribution expenses are spread across all full-time County employees, regardless of whether each employee is personally a participant in the closed plan. This does not reduce the County's obligation to fund the plan. It changes how the cost is distributed within the budget so the burden is allocated more rationally and does not distort the apparent cost of departments that happen to employ the remaining participants.

This change improves budget comparability, mitigates disproportionate departmental impacts, and better reflects the Countywide nature of the legacy pension obligation. It is a cost-allocation correction, not a benefit reduction and not an avoidance of the actuarial funding requirement.

Strategic Plan Alignment

The newly adopted Strategic Plan provides an important framework for this budget. The plan establishes Countywide priorities in community and economic development, governance, infrastructure, water, and employees. The FY2026-27 proposed budget begins translating those priorities into financial decisions.

This does not mean that every strategic initiative can be fully funded in a single fiscal year. It means that budget decisions are now being evaluated against an adopted policy framework rather than handled as isolated departmental requests. That is a significant governance improvement. It creates a more direct line between public priorities, Board direction, administrative implementation, and financial capacity.

The pension allocation change is also consistent with this broader governance approach. A closed legacy plan should not be allowed to distort current operating comparisons or create artificial cost pressures in departments based solely on where remaining participants are assigned. The revised allocation is more transparent and more defensible as a Countywide cost of employment and legacy benefit funding.

Capital Improvement Planning

The adoption of the Capital Improvement Plan is one of the most consequential planning improvements reflected in this budget cycle. The CIP gives the County a long-range tool to identify, prioritize, estimate, schedule, and fund major capital projects. It also provides a framework for evaluating project readiness, potential grant funding, operating impacts, and sequencing across fiscal years.

Historically, the County accumulated reserves for several major capital needs, but those projects were not always connected to a

formal prioritization structure. The adopted CIP changes that. It places capital needs into a more transparent planning framework and improves the County's ability to match available resources with the most urgent and strategically aligned projects.

The CIP includes significant projects related to court facilities, public safety, parks and recreation, public health, solid waste, public works infrastructure, historic preservation, flood mitigation, and County facilities. Several of these projects are multi-year commitments. Several will require outside funding, grant strategy, or phased implementation. The FY2026-27 proposed budget should therefore be understood not only as a one-year operating plan, but also as a bridge into a broader capital implementation strategy.

Reserves, Contingency, and Financial Discipline

The County continues to maintain reserves and contingency to protect operations against revenue volatility, emergencies, unexpected capital needs, and timing differences between revenue collections and expenditures. The FY2026-27 General Fund includes \$1,187,000 in operating contingency and \$6,000,000 in unappropriated ending fund balance.

Maintaining adequate reserves while correcting the structural operating position is a stronger fiscal posture than using accumulated fund balance to sustain recurring costs. It preserves flexibility for future capital investments, protects the County from revenue shocks, and strengthens the credibility of the budget with the public, the Budget Committee, auditors, grantors, and other external stakeholders.

The proposed budget also continues the work of improving appropriation discipline. Budgeted amounts should reflect expenditures that are reasonably expected to occur. Contingency should be budgeted centrally and transparently rather than duplicated across departments in amounts that inflate the apparent cost of ongoing operations.

Service Delivery and Accountability

The County's objective is not simply to spend less. The objective is to spend with greater precision. The FY2026-27 proposed budget maintains the County's core public service obligations while improving the quality of the financial plan used to manage those services. This budget also recognizes that public trust depends on more than legal compliance. It depends on clear financial information, realistic budget assumptions, consistent reporting, and the willingness to identify issues before they become larger fiscal problems. The proposed budget continues the County's work toward stronger internal financial controls, better budget monitoring, more useful reporting, and improved alignment between departments and Countywide priorities.

Looking Forward

The FY2026-27 proposed budget is not the end of the County's financial planning work. It is a necessary reset. The next phase will require disciplined execution of the Strategic Plan, continued refinement of capital project sequencing, active grant pursuit, ongoing monitoring of General Fund operations, and continued scrutiny of recurring expenditure growth.

Future budgets will need to preserve the structural balance achieved this year. That will require maintaining the discipline used in this budget process: testing requests against actual need, identifying the difference between ongoing service costs and one-time investments, and ensuring that new commitments have sustainable funding sources.

The County has made substantial progress. The Board has adopted a Strategic Plan. The Board has adopted a formal Capital Improvement Plan. The proposed budget restores structural balance. The proposed budget also corrects a pension allocation method that had become increasingly distorted as participation in the closed plan declined. These are not routine administrative milestones. Together, they represent a more mature fiscal and governance framework for Morrow County.

Conclusion

The FY2026-27 proposed budget is balanced, structurally sustainable, and aligned with the County's emerging strategic and capital planning framework. It maintains core services, improves budget accuracy, protects reserves, addresses a disproportionate legacy pension cost-allocation issue, and positions the County to make more deliberate long-term decisions.

We thank the Budget Committee, Board of Commissioners, elected officials, department directors, County staff, and community members who contributed to this process. Their work helped produce a budget that is more disciplined, more transparent, and better aligned with the County's long-term responsibilities.

Respectfully submitted,

Matthew Jensen
County Administrator

Kevin Ince
Finance Director & Budget Officer



Budget Process Overview

FY2026-27 Annual Budget

Oregon Local Budget Law: Legal and Administrative Process

Morrow County prepares and adopts its annual budget in accordance with Oregon Local Budget Law, ORS 294.305 to 294.565. The process is intended to ensure public transparency, citizen participation, legal spending authority, and formal approval of any property taxes to be imposed. At its core, the law requires a proposed budget to be prepared by a designated budget officer, reviewed in public by a budget committee, published for public review, heard by the governing body, formally adopted before the fiscal year begins, and then filed and certified as required by law.

Legal and Administrative Framework

The County budget is both a financial plan and a legal appropriation document. Before public money may be expended or property taxes may be certified, the County must complete the procedures prescribed by Local Budget Law. Those procedures are not merely administrative; they establish the legal authority for appropriations and tax levies and provide the public with a defined opportunity to review and comment on the budget before adoption.

Required Oregon Budget Process

- 1. Appointment of the Budget Officer (ORS 294.331).** The governing body must designate a budget officer, unless otherwise provided by charter. The budget officer is responsible for preparing, or supervising the preparation of, the proposed budget document.
- 2. Preparation of the Proposed Budget and Budget Message (ORS 294.403; 294.408).** The budget officer prepares the proposed budget and the budget message. The budget message explains the budget, major financial policies, significant changes from the current year, and the principal features of the proposed budget.
- 3. Establishment of the Budget Committee (ORS 294.414).** For most local governments, the budget committee consists of the members of the governing body and an equal number of appointed electors of the municipal corporation. Appointed members may not be officers, agents, or employees of the County, serve without compensation, and generally serve staggered three-year terms. At its first meeting, the committee elects a presiding officer from among its members. If too few electors are willing to serve, the law allows the committee to be composed of the governing body together with the willing electors, or, if none are willing, the governing body alone.
- 4. Notice and Public Budget Committee Meeting (ORS 294.426).** The budget committee must hold one or more public meetings to receive the proposed budget and budget message and to provide the public with an opportunity to ask questions and comment on the budget. Notice of the first meeting must be published as required by law.
- 5. Budget Committee Review, Revision, and Approval (ORS 294.428).** The budget committee reviews the proposed budget, deliberates on its contents, and may revise the estimates of resources and requirements. The committee then approves the

budget document, either as submitted or as revised, and approves the amount or rate of ad valorem property taxes to be certified.

6. **Publication of the Budget Hearing Notice and Financial Summary (ORS 294.438).** After the budget committee approves the budget, notice of the governing body's budget hearing and a financial summary of the approved budget must be published. This step gives the public advance notice of the governing body hearing and a summary of the proposed budget and taxes.
7. **Governing Body Hearing on the Approved Budget (ORS 294.453).** The governing body must hold a public hearing on the budget as approved by the budget committee. This is the final formal opportunity for the public to comment before adoption.
8. **Adoption, Appropriations, and Tax Levy (ORS 294.456).** Following the hearing, the governing body adopts the budget, makes appropriations, and declares, imposes, and categorizes property taxes. This action must occur on or before June 30. The governing body may make changes to the approved budget within the limits permitted by law, but larger increases in a fund or increases in the tax amount or rate generally require republication and another hearing.
9. **Filing and Tax Certification (ORS 294.458; ORS 310.060).** After adoption, the required budget documents must be filed with the county assessor and the Department of Revenue as applicable, and property taxes must be certified to the assessor not later than July 15.
10. **Post-Adoption Budget Administration (ORS 294.463; 294.471; 294.473; 294.481).** During the fiscal year, appropriation transfers, supplemental budgets, emergency expenditures, grant authority, and other budget changes must continue to comply with Local Budget Law. Adoption of the budget does not eliminate the requirement for legal process when appropriations must be changed.

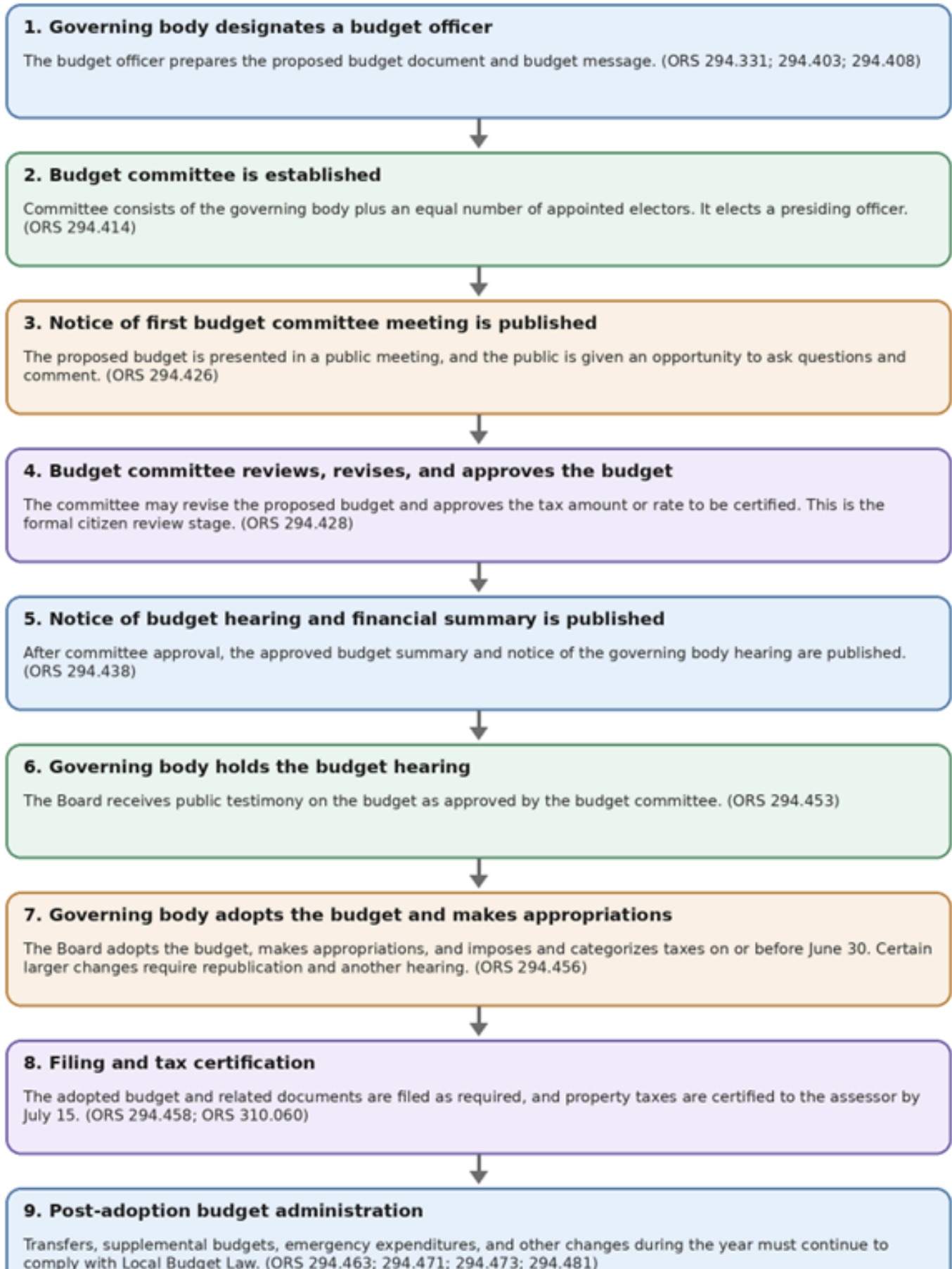
Role and Purpose of the Budget Committee

The budget committee is the County's formal fiscal planning advisory body. Its purpose is not merely procedural. It is the statutory mechanism that inserts citizen participation and independent public review into the budget process before the governing body adopts the budget.

- It provides a structured public forum in which the proposed budget and budget message are presented and explained in an open meeting.
- It ensures that appointed citizen members participate directly in the review of County revenues, expenditures, priorities, and proposed tax levies.
- It gives the public a defined opportunity to ask questions and provide comment before the budget advances to the governing body for adoption.
- It may revise the proposed budget. The committee is not required to accept the budget exactly as proposed by the budget officer.
- It approves the amount or rate of ad valorem property taxes to be certified, which is a critical checkpoint in the property tax process.
- It improves transparency and accountability by requiring early public review, rather than leaving budget approval solely to the governing body at the end of the process.
- It does not, however, have the final authority to adopt the budget or make appropriations. Final legal authority remains with the governing body after the public hearing.

Oregon Local Budget Process

Illustrative flow under ORS 294.305 to 294.565 and ORS 310.060





Budget Structure

FY2026-27 Budget

Budget Structure

The Morrow County budget is the County's annual financial plan and legal spending authority for the fiscal year. The fiscal year runs from July 1 through June 30. The budget identifies the resources expected to be available, the programs and services those resources will support, the capital investments planned or reserved for, and the level at which appropriations are legally authorized.

The budget is prepared in accordance with Oregon Local Budget Law and is organized to support transparency, legal compliance, financial control, and public understanding. At its most basic level, the budget answers four questions: what resources are available, where those resources are legally or operationally restricted, what services or projects they will support, and at what level the County is authorized to spend.

The County's budget structure is designed to support accountability. Organizing the budget by fund, department, object classification, and appropriation level allows the public, Budget Committee, Board of Commissioners, management, and auditors to understand how resources are received, restricted, allocated, spent, and reserved. It also supports better long-term decision-making by separating recurring operating costs from capital investments, reserves, debt obligations, and legally restricted resources.

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.

Funds

Morrow County's budget is organized by fund. A fund is a separate, self-balancing set of accounts used to track resources and requirements for a specific purpose. Fund accounting is necessary because not all County resources may be used for all purposes. Some revenues are legally restricted, some are dedicated by policy or agreement, and some are intended for specific programs, grants, capital projects, reserves, or debt obligations

The General Fund is the County's primary operating fund and supports many core governmental services. Special Revenue Funds account for revenues that are legally or administratively restricted for specific activities. Capital Project and Reserve Funds are used to accumulate and spend resources for major capital improvements, equipment, infrastructure, and facility needs. Debt Service Funds account for resources used to repay long-term obligations. Other funds are used where necessary to account for enterprise activities, internal services, trust or agency activity, or other legally distinct purposes.

This structure allows the County to distinguish between unrestricted operating resources, restricted program revenues, dedicated capital resources, reserves, and other legally constrained funding sources. That distinction is essential for both budget control and public transparency.

Appropriations and Legal Spending Authority

The adopted budget does more than present financial information; it establishes legal spending authority. In the General Fund, appropriations are generally made by department or organizational unit, with separate appropriations for items that are not allocated to a specific department, such as transfers, debt service, special payments, operating contingency, reserve for future expenditure, and unappropriated ending fund balance. In many other funds, appropriations are made by object classification.

Line-item detail is included to provide transparency and explain how budget estimates were developed. However, legal spending authority is controlled at the adopted appropriation level, not necessarily at each individual line item. This distinction allows the County to manage operations during the year while still maintaining statutory budget control.

Certain budgeted amounts are intentionally not appropriated. Reserve for future expenditure represents resources set aside for future planned use. Unappropriated ending fund balance represents resources that are not available for spending during the fiscal year and are preserved for cash flow, working capital, financial stability, or future budget periods.

Budget Amendments

The adopted budget is based on the best information available at the time of preparation. During the year, circumstances may change. Revenues may differ from projections, grants may be awarded or delayed, capital project schedules may shift, emergencies may arise, or operating needs may change. When necessary, the budget may be amended through the processes allowed under Oregon Local Budget Law.

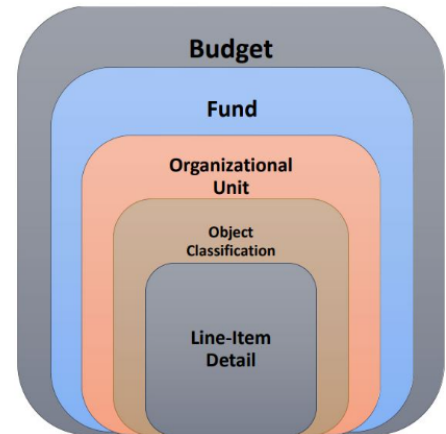
Budget amendments are used to maintain legal compliance while allowing the County to respond to conditions that were not fully

known when the budget was adopted. This ensures that the budget remains both a planning document and a practical management tool throughout the fiscal year.

Budget Layers

Within each fund, the budget is further organized by departments, programs, activities, and object classifications. The General Fund is generally organized by department or organizational unit, allowing the budget to show the cost of major County functions such as public safety, assessment and taxation, finance, facilities, planning, health, justice court, and general administration. In other funds, appropriations may be organized more directly by object classification when the fund supports a narrower or more specific purpose.

Object classifications group expenditures by type. These generally include personnel services, materials and services, capital outlay, debt service, interfund transfers, special payments, operating contingency, reserve for future expenditure, and unappropriated ending fund balance. This structure separates the cost of staffing from operating costs, capital purchases, transfers, reserves, and amounts intentionally left unappropriated.





Revenue & Expenditure Highlights

FY2026-27 Budget

Revenue & Expenditure Overview

The FY2027 budget for all governmental funds totals **\$144,734,514**, an increase of **\$20,104,569**, or approximately **16%**, from the FY2026 adopted budget of **\$124,629,945**. The increase is driven primarily by capital outlay, interfund transfers, federal/state/local revenues, and the planned use and reallocation of accumulated fund balances.

Total FY2027 resources include **\$69,965,821** in beginning fund balance, **\$29,250,680** in taxes, **\$20,241,739** in federal, state, and local revenue, **\$7,249,101** in charges, fees, licenses, permits, fines, and assessments, **\$2,431,202** in other revenue sources, and **\$15,595,971** in interfund transfers.

Beginning fund balance remains the largest resource category, reflecting accumulated reserves, restricted resources, and prior-year balances planned for use or reservation in FY2027.

Although it appears that tax revenues are proposed to increase by **\$3,478,022**, or approximately **13%**, from FY2026 most of this growth is related to increase collections from strategic investment programs (SIPs). Federal, state, and local revenues are proposed to increase by **\$6,159,879**, or approximately **44%**, reflecting grant funding, intergovernmental resources, and program-specific revenues. Charges, fees, licenses, permits, fines, and assessments are proposed to increase by **\$1,588,553**, or approximately **28%**.

Total FY2027 proposed requirements are **\$144,734,514**. The largest expenditure change is in capital outlay, which is proposed at **\$31,689,719**, an increase of **\$19,016,456**, or approximately **150%**, from the FY2026 adopted budget. This increase reflects the County's planned capital investment activity, including facility, infrastructure, equipment, and other capital projects. This should be understood as capital investment and not as recurring operating growth.

Personnel services are proposed at **\$21,670,673**, an increase of **\$1,057,546**, or approximately **5%**, from FY2026. Materials and services are proposed at **\$15,403,014**, a decrease of **\$4,525,216**, or approximately **23%**, from FY2026. This decrease reflects efforts to control operating expenditures and distinguish recurring operating costs from one-time project and capital expenditures.

Interfund transfers are proposed at **\$15,595,971**, an increase of **\$5,836,382**, or approximately **60%**, from FY2026. The increase is largely the result of moving accumulated resources between funds for specific purposes, including transfers of surplus General Fund resources to capital funds and other restricted or designated uses. This improves budget transparency by separating one-time resources from recurring operating capacity.

The FY2027 proposed budget includes **\$1,916,789** in operating contingency, **\$41,850,906** reserved for future expenditures, and **\$9,317,692** in unappropriated ending fund balance. These amounts preserve liquidity, maintain required or planned reserves, and

position the County for future capital, infrastructure, equipment, and restricted-purpose needs.

Overall, the FY2027 budget reflects a deliberate shift toward capital planning, fund balance discipline, and more accurate placement of resources in the funds where they will ultimately be used. The increase in the total budget is not primarily an expansion of routine operations. It is largely the result of capital investment, interfund transfers, grant-funded activity, and reservation of resources for future expenditure.

All Governmental Funds

FY2027 BUDGET-PROPOSED BUDGET SUMMARY								
	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed	Variance	%	
Revenues								
BEGINNING FUND BALANCE	\$44,077,068	\$60,540,868	\$68,166,224	\$67,932,932	\$69,965,821	-\$2,032,889	-3%	
TAXES	\$28,490,277	\$23,519,059	\$30,879,003	\$25,772,658	\$29,250,680	-\$3,478,022	-13%	
FEDERAL, STATE, & LOCAL	\$13,861,507	\$13,952,889	\$10,509,867	\$14,081,860	\$20,241,739	-\$6,159,879	-44%	
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$8,064,918	\$6,764,382	\$4,950,275	\$5,660,548	\$7,249,101	-\$1,588,553	-28%	
OTHER REVENUE SOURCES	\$2,690,159	\$3,132,994	\$3,812,162	\$1,422,358	\$2,431,202	-\$1,008,844	-71%	
INTERFUND TRANSFERS	\$10,246,613	\$20,211,768	\$8,075,370	\$9,759,589	\$15,595,971	-\$5,836,382	-60%	
REVENUES TOTAL	\$107,430,544	\$128,121,960	\$126,392,903	\$124,629,945	\$144,734,514	-\$20,104,569	-16%	
Expenses								
MATERIALS & SERVICES	\$10,175,338	\$13,723,324	\$9,807,019	\$19,928,230	\$15,403,014	\$4,525,216	23%	
PERSONNEL SERVICES	\$14,661,781	\$17,047,227	\$14,887,677	\$20,613,127	\$21,670,673	-\$1,057,546	-5%	
CAPITAL OUTLAY	\$7,104,829	\$4,471,180	\$6,362,183	\$12,673,263	\$31,689,719	-\$19,016,456	-150%	
DEBT SERVICE	\$590,863	\$591,421	\$54,588	\$590,000	\$577,676	\$12,324	2%	
SPECIAL PAYMENTS	\$3,932,881	\$3,907,407	\$8,298,915	\$5,742,158	\$6,712,074	-\$969,916	-17%	
INTERFUND TRANSFERS	\$10,246,613	\$20,211,768	\$8,075,370	\$9,759,589	\$15,595,971	-\$5,836,382	-60%	
OPERATING CONTINGENCY	-	-	-	\$3,298,720	\$1,916,789	\$1,381,931	42%	
RESERVE FOR FUTURE EXPENDITURES	-	-	-	\$40,221,145	\$41,850,906	-\$1,629,761	-4%	
UNAPPROPRIATED ENDING FUND BALANCE	-	-	-	\$11,803,713	\$9,317,692	\$2,486,021	21%	
EXPENSES TOTAL	\$46,712,306	\$59,952,327	\$47,485,752	\$124,629,945	\$144,734,514	-\$20,104,569	-16%	
REVENUES LESS EXPENSES	\$60,718,239	\$68,169,633	\$78,907,151	\$0	\$0	-	-	

Fund: 101-General Fund

FY2027 BUDGET-PROPOSED BUDGET SUMMARY								
	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed	Variance	%	
Revenues								
BEGINNING FUND BALANCE	\$13,942,445	\$18,321,112	\$11,321,072	\$11,321,000	\$11,000,000	\$321,000	3%	
TAXES	\$16,557,130	\$16,664,583	\$16,620,291	\$16,722,639	\$17,709,961	-\$987,322	-6%	
FEDERAL, STATE, & LOCAL	\$3,060,159	\$4,251,664	\$2,615,942	\$4,226,672	\$4,130,202	\$96,470	2%	
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$1,280,988	\$1,201,890	\$1,018,383	\$1,055,138	\$1,254,858	-\$199,720	-19%	
OTHER REVENUE SOURCES	\$1,096,076	\$764,926	\$925,418	\$302,549	\$613,271	-\$310,722	-103%	
INTERFUND TRANSFERS	\$294,053	\$693,819	\$1,953,777	\$2,088,382	\$339,735	\$1,748,647	84%	
REVENUES TOTAL	\$36,230,851	\$41,897,994	\$34,454,884	\$35,716,380	\$35,048,027	\$668,353	2%	
Expenses								
MATERIALS & SERVICES	\$5,665,159	\$7,057,848	\$6,611,390	\$9,545,764	\$8,402,627	\$1,143,137	12%	
PERSONNEL SERVICES	\$9,709,746	\$11,856,633	\$10,282,349	\$13,990,983	\$14,820,896	-\$829,913	-6%	
CAPITAL OUTLAY	\$697,965	\$1,486,504	\$682,538	\$1,207,996	\$578,475	\$629,521	52%	
SPECIAL PAYMENTS	\$368,599	\$226,611	\$425,346	\$1,191,000	\$44,534	\$1,146,466	96%	
INTERFUND TRANSFERS	\$1,424,002	\$9,949,326	-	\$695,643	\$4,014,495	-\$3,318,852	-477%	
OPERATING CONTINGENCY	-	-	-	\$1,467,894	\$1,187,000	\$280,894	19%	
UNAPPROPRIATED ENDING FUND BALANCE	-	-	-	\$7,617,100	\$6,000,000	\$1,617,100	21%	
EXPENSES TOTAL	\$17,865,471	\$30,576,922	\$18,001,623	\$35,716,380	\$35,048,027	\$668,353	2%	
REVENUES LESS EXPENSES	\$18,365,380	\$11,321,072	\$16,453,261	\$0	\$0	-	-	



Strategic Investment Program Revenue

FY2026-27 Budget

FY2027 Estimated Revenues - Strategic Investment Programs								
	Caithness							
	Shepards Flat	PGE	Wheatridge	Orchard Wind	Amazon			Total
CSF-Distributed	\$ 375,000	\$ 500,000	\$ 500,000	\$ 140,000	\$ 2,000,000			\$ 3,515,000
CSF-Retained	125,000				500,000			625,000
CSF-Total	\$ 500,000	\$ 500,000	\$ 500,000	\$ 140,000	\$ 2,500,000			\$ 4,140,000
Addl Payments-Retained	\$ 900,000	\$ 1,921,369	\$ 3,430,000	\$ 13,850	\$ 850,000			\$ 7,115,219
Addl Payments-Distributed	-	-	-	-	-			-
Total Addl Payments	\$ 900,000	\$ 1,921,369	\$ 3,430,000	\$ 13,850	\$ 850,000			\$ 7,115,219
Gain Share-Retained	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Gain Share-Distributed	-	-	-	-	-			-
Total Gain Share	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Total SIP Fees	\$ 1,400,000	\$ 2,421,369	\$ 3,930,000	\$ 153,850	\$ 3,350,000			\$ 11,255,219
Total Gain Share								-
Total SIP Related	\$ 1,400,000	\$ 2,421,369	\$ 3,930,000	\$ 153,850	\$ 3,350,000			\$ 11,255,219
Total County	\$ 1,025,000	\$ 1,921,369	\$ 3,430,000	\$ 13,850	\$ 1,350,000			\$ 7,740,219
Total Distributed	375,000	500,000	500,000	140,000	2,000,000			3,515,000
Total SIP Related	\$ 1,400,000	\$ 2,421,369	\$ 3,930,000	\$ 153,850	\$ 3,350,000			\$ 11,255,219

County Use of SIP Revenues		
Capital Improvement Reserve Fund	\$	4,146,631
Fair Capital Improvement Reserve Fund		1,523,993
Emergency Dispatch Fund		940,361
Debt Service Fund Reserve		655,909
Economic Development Fund		342,933
OSU Extension Program Contract		253,138
Columbia Development Authority Support		250,000
IT Capital Reserve Fund		209,122
Heritage Trail Reserve Fund		199,208
Fair Fund		105,995
Water Consortium Support		60,000
Victim/Witness Advocate Fund		55,462
	\$	8,742,752
Pass Through Payments		
Community Renewable Energy Association	\$	21,000
County/Ione School Districts		1,000,000
	\$	1,021,000
Total	\$	9,763,752



Revenue & Expenditure Highlights

FY2026-27 Budget

Resources by Fund

Beginning Balances by Fund

FY2027 BUDGET-PROPOSED BUDGET SUMMARY					
	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed
Revenues					
General					
101 - GENERAL FUND	\$13,942,445	\$18,321,112	\$11,321,072	\$11,321,000	\$11,000,000
GENERAL TOTAL	\$13,942,445	\$18,321,112	\$11,321,072	\$11,321,000	\$11,000,000
Special Revenue					
200 - HERITAGE TRAIL FUND	\$82,988	\$734,637	\$1,352,201	\$1,352,000	\$1,940,000
202 - ROAD FUND	\$3,701,459	\$5,388,160	\$8,491,063	\$8,491,063	\$7,500,000
203 - FINLEY BUTTES ROAD FUND	\$1,024,613	\$1,674,016	\$2,416,710	\$2,455,000	\$3,050,000
204 - LPSCC FUND	\$62,271	\$36,021	\$25,271	\$25,271	\$18,000
205 - AIRPORT FUND	\$212,904	\$298,189	\$271,037	\$271,037	\$121,000
206 - LAW LIBRARY	\$34,503	\$39,458	\$44,918	\$44,918	\$47,000
207 - 911 EMERGENCY FUND	\$999,083	\$1,270,273	\$1,404,987	\$1,404,986	\$625,000
208 - CORNER PRESERVATION	\$298,933	\$323,905	\$351,711	\$351,711	\$375,000
210 - FINLEY BUTTES LICENSE FEE	\$1,653,599	\$1,856,489	\$1,070,338	\$1,069,627	\$20,000
214 - FAIR	\$226,503	\$201,607	\$288,807	\$288,808	\$95,303
216 - SPEC TRANSPORTATION FUND	\$367,659	\$428,789	\$533,505	\$533,505	\$600,000
218 - ENFORCEMENT FUND	\$19,979	\$19,821	\$20,123	\$19,900	\$22,000
219 - ECONOMIC DEVELOPMENT	\$72,262	\$64,163	\$64,688	\$64,687	\$42,000
220 - VICTIM/WITNESS ASSISTANCE	\$19,041	\$38,534	\$1,443	\$36,000	\$10,000
222 - WILLOW CREEK WIND FEES	\$1,188	\$0	\$0	\$0	\$0
223 - CAMI GRANT	\$29,608	\$31,278	\$42,924	\$0	\$15,000
228 - SAFETY COMMITTEE FUND	\$13,414	\$20,890	\$34,520	\$34,520	\$37,700
231 - JUSTICE COURT BAILS/FINES	\$20,014	\$19,370	\$28,711	\$28,711	\$30,000
233 - CLERKS RECORDS FUND	\$25,798	\$27,902	\$30,756	\$30,755	\$32,000
234 - DUII IMPACT FUND	\$30,821	\$32,373	\$34,008	\$34,000	\$36,500
237 - BUILDING PERMIT FUND	\$2,354,204	\$4,139,544	\$5,402,826	\$5,402,826	\$7,200,000
238 - PARK FUND	\$659,951	\$703,336	\$816,413	\$816,413	\$710,464
240 - EQUITY FUND	\$628,639	\$639,485	\$654,433	\$654,432	\$685,000
243 - LIQUOR CONTROL FUND	\$908	\$949	\$982	\$1,000	\$0
245 - WATER PLANNING FUND	\$10,258	\$44,907	\$35,984	\$170,000	\$15,282
247 - ELECTION MODERNIZATION FUND	\$0	\$20,108	\$20,205	\$20,206	\$8,000

FY2027 BUDGET-PROPOSED BUDGET SUMMARY					
	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed
248 - OPIOID ABATEMENT FUND	-	-	\$148,139	\$148,138	\$195,000
249 - MEDIATION & CONCILIATION FUND	-	-	\$147,105	\$147,105	\$145,000
251 - BEHAVIORAL HEALTH DEFLECTION GRANT FUND	-	-	\$153,801	\$152,000	\$160,000
321 - FOREST SERVICE FUND	\$95,480	\$51,839	\$10,837	\$11,000	\$22,000
322 - COURT SECURITY FUND	\$45,079	\$34,887	\$22,713	\$27,000	\$20,000
500 - STRATEGIC INVESTMENT PROGRAM FUND	\$65,875	\$1,615	\$59,916	\$65,000	\$2,000,000
501 - SHEPHERDS FLAT FEES	\$6	\$0	-	\$0	\$0
504 - 5310 - FTA GRANT FUND	\$95,726	-	-	\$0	\$0
510 - COMMUNITY CORRECTIONS	\$298,787	\$213,830	\$314,928	\$314,929	\$380,230
521 - PGE - CARTY	\$2	\$1,013	\$1,013	\$0	\$0
522 - SHERIFF'S RESERVE FUND	\$15,713	\$11,809	\$310,840	\$8,500	\$307,000
523 - WHEATRIDGE WIND FUND	\$2,246	\$101,110	\$101,949	\$0	\$0
524 - ORCHARD WIND	\$3,180	\$3,187	\$3,213	\$0	\$0
540 - RESILIENCY FUND	\$5,171,936	\$1,758,402	\$54,977	\$55,000	\$0
665 - STATE AND FED WILDLIFE	\$9,684	\$3,409	-	\$4,000	\$0
SPECIAL REVENUE TOTAL	\$18,354,314	\$20,235,306	\$24,767,996	\$24,534,048	\$26,464,479
Capital Project					
201 - ROAD FUND EQUIP RES	\$611,382	\$572,433	\$616,037	\$616,038	\$910,000
215 - INFORMATION TECHNOLOGY RESERVE	\$110,439	\$253,552	\$950,910	\$950,910	\$600,000
217 - PROGRAMMING RESERVE	\$140,484	\$0	-	\$0	\$0
224 - WEED EQUIP. RESERVE	\$31,884	-\$12,231	\$10,827	\$10,826	\$81,000
225 - STF VEHICLE RESERVE FUND	\$96,473	\$102,345	\$106,601	\$107,000	\$0
226 - FAIR ROOF RESERVE	\$29,994	\$31,353	\$38	\$0	\$0
227 - CAPITAL IMPROVEMENT PROJ.	\$9,105,158	\$18,851,650	\$25,688,539	\$25,688,540	\$26,016,842
229 - BLEACHER/CIP RESERVE	\$21,695	\$22,639	\$23,632	\$24,000	\$24,500
236 - FAIR IMPROVEMENT FUND	\$1,061,793	\$1,153,042	\$1,287,333	\$1,287,330	\$1,254,000
241 - FACILITIES RESERVE FUND	\$571,007	\$396,289	\$698,521	\$698,520	\$850,000
CAPITAL PROJECT TOTAL	\$11,780,309	\$21,371,071	\$29,382,437	\$29,383,164	\$29,736,342
Debt Service					
246 - DEBT SERVICE FUND	-	\$613,378	\$2,694,719	\$2,694,720	\$2,765,000
DEBT SERVICE TOTAL	-	\$613,378	\$2,694,719	\$2,694,720	\$2,765,000
REVENUES TOTAL	\$44,077,068	\$60,540,868	\$68,166,224	\$67,932,932	\$69,965,821

Revenues by Fund

FY2027 BUDGET-PROPOSED BUDGET SUMMARY					
	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed
Revenues					
General					
101 - GENERAL FUND	\$22,288,406	\$23,576,882	\$23,133,812	\$24,395,380	\$24,048,027
GENERAL TOTAL	\$22,288,406	\$23,576,882	\$23,133,812	\$24,395,380	\$24,048,027
Special Revenue					
200 - HERITAGE TRAIL FUND	\$684,499	\$672,886	\$687,284	\$647,500	\$260,290
202 - ROAD FUND	\$8,481,975	\$9,005,035	\$5,018,996	\$5,859,533	\$5,430,874
203 - FINLEY BUTTES ROAD FUND	\$649,404	\$742,694	\$543,684	\$662,400	\$664,411
204 - LPSCC FUND	\$30,000	\$8,000	\$6,000	\$6,000	\$6,000
205 - AIRPORT FUND	\$1,641,166	\$141,207	\$97,619	\$197,052	\$484,177
206 - LAW LIBRARY	\$10,700	\$10,827	\$11,159	\$9,985	\$10,654
207 - 911 EMERGENCY FUND	\$657,000	\$1,437,216	\$401,494	\$1,120,826	\$1,638,393
208 - CORNER PRESERVATION	\$24,973	\$27,806	\$27,073	\$19,000	\$27,228
210 - FINLEY BUTTES LICENSE FEE	\$2,493,340	\$2,736,504	\$1,866,073	\$2,525,000	\$3,290,919
211 - COUNTY SCHOOL FUND	\$265,292	\$252,767	\$332,878	\$270,500	\$307,351
212 - IONE SCHOOL FUND	\$15,440	\$15,253	\$18,370	\$18,880	\$19,522
214 - FAIR	\$221,738	\$304,870	\$127,692	\$100,717	\$250,889
216 - SPEC TRANSPORTATION FUND	\$807,515	\$987,637	\$837,983	\$1,201,599	\$1,078,836
218 - ENFORCEMENT FUND	\$884	\$806	\$1,799	\$1,500	\$788
219 - ECONOMIC DEVELOPMENT	\$130,247	\$372,868	\$96,921	\$128,000	\$1,223,030
220 - VICTIM/WITNESS ASSISTANCE	\$135,385	\$100,163	\$130,984	\$155,389	\$157,427
222 - WILLOW CREEK WIND FEES	\$48,503	-	-	\$0	\$0
223 - CAMI GRANT	\$30,646	\$40,756	\$37,031	\$41,258	\$53,697

FY2027 BUDGET-PROPOSED BUDGET SUMMARY

	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed
228 - SAFETY COMMITTEE FUND	\$29,722	\$14,054	\$10,777	\$15,200	\$10,042
231 - JUSTICE COURT BAILS/FINES	\$312,904	\$402,819	\$426,791	\$350,000	\$425,000
233 - CLERKS RECORDS FUND	\$2,558	\$2,853	\$2,784	\$2,600	\$2,723
234 - DUII IMPACT FUND	\$2,097	\$2,051	\$1,347	\$900	\$1,769
237 - BUILDING PERMIT FUND	\$1,808,677	\$1,294,617	\$922,281	\$565,000	\$1,093,697
238 - PARK FUND	\$965,954	\$1,128,649	\$705,923	\$1,153,829	\$1,534,828
240 - EQUITY FUND	\$19,449	\$20,761	\$17,301	\$13,000	\$22,620
243 - LIQUOR CONTROL FUND	\$41	\$33	\$5	\$0	\$0
245 - WATER PLANNING FUND	\$201,425	\$729,483	\$166,646	\$970,000	\$600,718
247 - ELECTION MODERNIZATION FUND	\$20,108	\$830	\$705	\$600	\$497
248 - OPIOID ABATEMENT FUND	\$0	\$148,139	\$28,597	\$25,779	\$32,040
249 - MEDIATION & CONCILIATION FUND	\$0	\$151,587	\$6,271	\$17,711	\$15,171
251 - BEHAVIORAL HEALTH DEFLECTION GRANT FUND	-	\$153,801	\$6,164	\$700	\$2,492
321 - FOREST SERVICE FUND	\$7,936	\$389	\$12,088	\$0	\$1,476
322 - COURT SECURITY FUND	\$10,217	\$10,976	\$11,102	\$8,750	\$10,509
500 - STRATEGIC INVESTMENT PROGRAM FUND	\$91,658	\$6,613,444	\$14,053,875	\$8,806,019	\$11,278,788
501 - SHEPHERDS FLAT FEES	\$1,527,029	-	-	\$0	\$0
510 - COMMUNITY CORRECTIONS	\$715,437	\$920,827	\$594,026	\$973,703	\$743,714
521 - PGE - CARTY	\$2,412,250	-	-	\$0	\$0
522 - SHERIFF'S RESERVE FUND	\$864	\$302,803	\$10,852	\$303,800	\$4,079
523 - WHEATRIDGE WIND FUND	\$2,555,916	\$840	-	\$0	\$0
524 - ORCHARD WIND	\$109,591	\$26	-	\$0	\$0
540 - RESILIENCY FUND	\$365,526	\$10,021	-	\$0	\$0
SPECIAL REVENUE TOTAL	\$27,488,066	\$28,766,296	\$27,220,577	\$26,172,730	\$30,684,649
Capital Project					
201 - ROAD FUND EQUIP RES	\$1,718,617	\$1,086,073	\$684,639	\$651,426	\$326,116
215 - INFORMATION TECHNOLOGY RESERVE	\$151,719	\$1,023,614	\$289,854	\$270,000	\$430,229
217 - PROGRAMMING RESERVE	\$23	\$0	-	\$0	\$0
224 - WEED EQUIP. RESERVE	\$165,651	\$23,056	\$69,494	\$56,300	\$62,000
225 - STF VEHICLE RESERVE FUND	\$5,872	\$4,256	\$0	\$0	\$0
226 - FAIR ROOF RESERVE	\$1,359	\$296	\$1	\$0	\$0
227 - CAPITAL IMPROVEMENT PROJ.	\$10,207,328	\$9,993,904	\$6,007,046	\$4,207,677	\$16,811,126
229 - BLEACHER/CIP RESERVE	\$944	\$993	\$607	\$500	\$0
236 - FAIR IMPROVEMENT FUND	\$105,649	\$134,291	\$49,886	\$213,000	\$1,568,916
241 - FACILITIES RESERVE FUND	\$20,282	\$302,232	\$144,403	\$135,000	\$23,602
CAPITAL PROJECT TOTAL	\$12,377,443	\$12,568,714	\$7,245,929	\$5,533,903	\$19,221,989
Debt Service					
246 - DEBT SERVICE FUND	\$1,199,561	\$2,669,201	\$626,361	\$595,000	\$814,028
DEBT SERVICE TOTAL	\$1,199,561	\$2,669,201	\$626,361	\$595,000	\$814,028
REVENUES TOTAL	\$63,353,476	\$67,581,092	\$58,226,678	\$56,697,013	\$74,768,693



Revenue & Expenditure Highlights

FY2026-27 Budget

Requirements by Fund

Expenditures by Fund

FY2027 BUDGET-PROPOSED BUDGET SUMMARY					
Requirements	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed
General					
101 - GENERAL FUND	\$17,865,471	\$30,576,922	\$18,001,623	\$28,099,280	\$29,048,027
GENERAL TOTAL	\$17,865,471	\$30,576,922	\$18,001,623	\$28,099,280	\$29,048,027
Special Revenue					
200 - HERITAGE TRAIL FUND	\$32,850	\$55,322	\$29,275	\$60,000	\$200,290
202 - ROAD FUND	\$6,795,275	\$5,902,132	\$4,579,649	\$8,358,480	\$5,666,648
203 - FINLEY BUTTES ROAD FUND	-	\$0	\$697	\$3,117,400	\$500,465
204 - LPSCC FUND	\$56,250	\$18,750	\$12,500	\$25,000	\$24,000
205 - AIRPORT FUND	\$1,555,882	\$168,358	\$232,546	\$312,683	\$582,429
206 - LAW LIBRARY	\$5,745	\$5,367	\$4,960	\$54,903	\$11,654
207 - 911 EMERGENCY FUND	\$385,810	\$1,302,502	\$1,522,068	\$2,081,309	\$1,947,445
208 - CORNER PRESERVATION	-	\$0	\$112	\$211,000	\$100,075
210 - FINLEY BUTTES LICENSE FEE	\$2,290,449	\$3,522,656	\$2,756,546	\$3,594,627	\$3,310,919
211 - COUNTY SCHOOL FUND	\$265,292	\$252,767	\$292,928	\$270,500	\$307,351
212 - IONE SCHOOL FUND	\$15,440	\$15,253	\$16,166	\$18,880	\$19,522
214 - FAIR	\$246,633	\$217,670	\$250,445	\$294,222	\$240,733
216 - SPEC TRANSPORTATION FUND	\$746,384	\$882,922	\$683,070	\$1,735,104	\$1,351,850
218 - ENFORCEMENT FUND	\$1,042	\$504	\$6	\$21,400	\$8,788
219 - ECONOMIC DEVELOPMENT	\$138,346	\$372,343	\$112,251	\$150,000	\$1,265,030
220 - VICTIM/WITNESS ASSISTANCE	\$115,892	\$137,253	\$123,648	\$168,889	\$144,927
222 - WILLOW CREEK WIND FEES	\$49,623	-	-	\$0	\$0
223 - CAMI GRANT	\$28,975	\$29,110	\$35,552	\$41,258	\$68,697
228 - SAFETY COMMITTEE FUND	\$22,246	\$424	\$3,511	\$45,200	\$47,742
231 - JUSTICE COURT BAILS/FINES	\$313,549	\$393,477	\$419,237	\$378,711	\$455,000
233 - CLERKS RECORDS FUND	\$454	\$0	\$2,672	\$30,800	\$5,007
234 - DUUI IMPACT FUND	\$544	\$416	\$11	\$34,900	\$8,968
237 - BUILDING PERMIT FUND	\$23,337	\$31,335	\$57,490	\$80,000	\$92,013
238 - PARK FUND	\$922,569	\$1,015,572	\$801,193	\$1,259,778	\$1,481,724
240 - EQUITY FUND	\$8,603	\$5,813	\$138	\$13,000	\$9,092
243 - LIQUOR CONTROL FUND	-	\$0	\$988	\$1,000	\$0

FY2027 BUDGET-PROPOSED BUDGET SUMMARY					
	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed
245 - WATER PLANNING FUND	\$166,775	\$738,406	\$350,482	\$1,140,000	\$616,000
247 - ELECTION MODERNIZATION FUND	-	\$732	\$13,087	\$20,806	\$8,497
248 - OPIOID ABATEMENT FUND	-	\$0	\$44	\$167,179	\$227,040
249 - MEDIATION & CONCILIATION FUND	-	\$4,483	\$2,795	\$164,816	\$160,171
251 - BEHAVIORAL HEALTH DEFLECTION GRANT FUND	-	\$0	\$37	\$152,700	\$162,492
321 - FOREST SERVICE FUND	\$51,576	\$41,390	-	\$11,000	\$23,476
322 - COURT SECURITY FUND	\$20,410	\$23,150	\$19,180	\$35,750	\$30,509
500 - STRATEGIC INVESTMENT PROGRAM FUND	\$156,171	\$6,555,143	\$12,160,899	\$8,871,019	\$13,278,788
501 - SHEPHERDS FLAT FEES	\$1,526,851	-	-	\$0	\$0
504 - 5310 - FTA GRANT FUND	\$95,726	-	-	\$0	\$0
510 - COMMUNITY CORRECTIONS	\$667,291	\$819,728	\$889,928	\$1,254,463	\$973,944
521 - PGE - CARTY	\$2,411,239	-	-	\$0	\$0
522 - SHERIFF'S RESERVE FUND	\$4,768	\$3,773	\$16,105	\$312,300	\$292,453
523 - WHEATRIDGE WIND FUND	\$2,457,053	-	-	\$0	\$0
524 - ORCHARD WIND	\$109,584	-	-	\$0	\$0
540 - RESILIENCY FUND	\$3,779,060	\$1,713,446	\$54,977	\$55,000	\$0
665 - STATE AND FED WILDLIFE	\$6,275	-	\$3,409	\$4,000	\$0
SPECIAL REVENUE TOTAL	\$25,473,970	\$24,230,197	\$25,448,603	\$34,548,077	\$33,623,739
Capital Project					
201 - ROAD FUND EQUIP RES	\$1,757,566	\$1,042,469	\$396,698	\$407,500	\$1,197,242
215 - INFORMATION TECHNOLOGY RESERVE	\$8,629	\$326,256	\$312,412	\$1,020,000	\$680,229
217 - PROGRAMMING RESERVE	\$140,484	\$0	-	\$0	\$0
224 - WEED EQUIP. RESERVE	\$209,766	-\$2	-\$2	\$0	\$143,000
225 - STF VEHICLE RESERVE FUND	-	\$0	\$106,601	\$107,000	\$0
226 - FAIR ROOF RESERVE	-	\$31,611	\$0	\$0	\$0
227 - CAPITAL IMPROVEMENT PROJ.	\$460,836	\$3,157,015	\$2,921,808	\$5,903,600	\$26,698,647
236 - FAIR IMPROVEMENT FUND	\$14,400	\$0	\$244,563	\$1,429,630	\$1,185,885
241 - FACILITIES RESERVE FUND	\$195,000	\$0	\$225	\$500,000	\$410,776
CAPITAL PROJECT TOTAL	\$2,786,682	\$4,557,348	\$3,982,305	\$9,367,730	\$30,315,779
Debt Service					
246 - DEBT SERVICE FUND	\$586,183	\$587,860	\$53,221	\$590,000	\$578,371
DEBT SERVICE TOTAL	\$586,183	\$587,860	\$53,221	\$590,000	\$578,371
REQUIREMENTS TOTAL	\$46,712,306	\$59,952,327	\$47,485,752	\$72,605,087	\$93,565,916

Unappropriated & Reserves by Fund

FY2027 BUDGET-PROPOSED BUDGET SUMMARY					
	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed
Requirements					
General					
101 - GENERAL FUND	-	-	-	\$7,617,100	\$6,000,000
GENERAL TOTAL	-	-	-	\$7,617,100	\$6,000,000
Special Revenue					
200 - HERITAGE TRAIL FUND	-	-	-	\$1,939,500	\$2,000,000
202 - ROAD FUND	-	-	-	\$5,992,116	\$7,264,226
203 - FINLEY BUTTES ROAD FUND	-	-	-	\$0	\$3,213,946
204 - LPSCC FUND	-	-	-	\$6,271	\$0
205 - AIRPORT FUND	-	-	-	\$155,406	\$22,748
206 - LAW LIBRARY	-	-	-	-	\$46,000
207 - 911 EMERGENCY FUND	-	-	-	\$444,503	\$315,948
208 - CORNER PRESERVATION	-	-	-	\$159,711	\$302,153
214 - FAIR	-	-	-	\$95,303	\$105,459
216 - SPEC TRANSPORTATION FUND	-	-	-	\$0	\$326,986
218 - ENFORCEMENT FUND	-	-	-	\$0	\$14,000
219 - ECONOMIC DEVELOPMENT	-	-	-	\$42,687	\$0
220 - VICTIM/WITNESS ASSISTANCE	-	-	-	\$22,500	\$22,500
228 - SAFETY COMMITTEE FUND	-	-	-	\$4,520	\$0
233 - CLERKS RECORDS FUND	-	-	-	\$2,555	\$29,716
234 - DUII IMPACT FUND	-	-	-	-	\$29,301
237 - BUILDING PERMIT FUND	-	-	-	\$5,887,826	\$8,201,684

FY2027 BUDGET-PROPOSED BUDGET SUMMARY

	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed
238 - PARK FUND	-	-	-	\$710,464	\$763,568
240 - EQUITY FUND	-	-	-	\$654,432	\$698,528
248 - OPIOID ABATEMENT FUND	-	-	-	\$6,738	\$0
510 - COMMUNITY CORRECTIONS	-	-	-	\$34,169	\$150,000
522 - SHERIFF'S RESERVE FUND	-	-	-	-	\$18,626
SPECIAL REVENUE TOTAL	-	-	-	\$16,158,701	\$23,525,389
Capital Project					
201 - ROAD FUND EQUIP RES	-	-	-	\$859,964	\$38,874
215 - INFORMATION TECHNOLOGY RESERVE	-	-	-	\$200,910	\$350,000
224 - WEED EQUIP. RESERVE	-	-	-	\$67,126	\$0
227 - CAPITAL IMPROVEMENT PROJ.	-	-	-	\$23,992,617	\$16,129,321
229 - BLEACHER/CIP RESERVE	-	-	-	\$24,500	\$24,500
236 - FAIR IMPROVEMENT FUND	-	-	-	\$70,700	\$1,637,031
241 - FACILITIES RESERVE FUND	-	-	-	\$333,520	\$462,826
CAPITAL PROJECT TOTAL	-	-	-	\$25,549,337	\$18,642,552
Debt Service					
246 - DEBT SERVICE FUND	-	-	-	\$2,699,720	\$3,000,657
DEBT SERVICE TOTAL	-	-	-	\$2,699,720	\$3,000,657
REQUIREMENTS TOTAL	-	-	-	\$52,024,858	\$51,168,598



Capital Outlay

FY2026-27 Budget

MORROW COUNTY CAPITAL IMPROVEMENT PLAN FY2027 BUDGET EXPENDITURES

Project	TOTAL COST	FY2027 Budget	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034
CIRCUIT COURT BUILDING CONSTRUCTION	\$ 35,755,000	\$ 26,382,000	\$ 2,635,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FAIRGROUNDS FLOOD MITIGATION	2,949,500	90,000	109,500	2,750,000	-	-	-	-	-
FAIRGROUNDS DANCE HALL/ARCADE PROJECT	1,000,000	1,000,000	-	-	-	-	-	-	-
STADIUM STABILIZATION & ADA ACCESS	203,466	55,619	147,874	-	-	-	-	-	-
HISTORIC COURTHOUSE SEISMIC UPFIT	5,042,895	50,000	887,395	2,052,750	2,052,750	-	-	-	-
LIBRARY/MUSEUM ROOF REPLACEMENT	410,625	410,625	-	-	-	-	-	-	-
HERITAGE TRAIL CONSTRUCTION/IMPROVEMENTS	11,710,661	100,000	2,000,000	2,000,000	50,000	2,000,000	2,000,000	2,000,000	1,560,661
PUBLIC HEALTH BUILDING-BOARDMAN	2,585,692	-	643,269	971,212	971,212	-	-	-	-
SHERIFF'S OFFICE BUILDING-LOCATION TBD	15,595,676	45,000	-	2,856,796	6,346,940	6,346,940	-	-	-
TRANSFER STATION IMPROVEMENTS	747,436	-	747,436	-	-	-	-	-	-
ANSON WRIGHT SHOWER/OFFICE BUILDING	1,524,394	-	-	1,524,394	-	-	-	-	-
PUBLIC WORKS-ELECTRICAL MANAGEMENT & GENERATOR	2,165,435	-	-	-	-	2,165,435	-	-	-
	\$ 79,690,780	\$ 28,133,244	\$ 7,170,474	\$ 12,155,152	\$ 9,420,902	\$ 10,512,375	\$ 2,000,000	\$ 2,000,000	\$ 1,560,661
Total Future Requirements:	\$ 44,819,564								

**MORROW COUNTY CAPITAL IMPROVEMENT PLAN
FY2027 BUDGET RESERVE**

Project	TOTAL COST	FY2027 Budget Reserves	Future Requirement	Balance to Fund	Funded Status
Circuit Court Building Construction	\$ 35,755,000	\$ 2,635,000	\$ 2,635,000	\$ -	100%
Flood Mitigation	2,949,500	1,444,500	2,859,500	1,415,000	51%
Stadium Stabilization & Ada Access	203,493	147,874	147,874	-	100%
Historic Courthouse Seismic Upfit	5,042,895	4,992,895	4,992,895	-	100%
Heritage Trail Construction/Improvements	11,710,661	2,000,000	11,610,661	9,610,661	17%
Public Health Building-Boardman	2,000,000	2,585,693	2,585,693	-	100%
Sheriff'S Office Building-Location Tbd	15,595,676	3,002,862	15,550,676	12,547,814	19%
Transfer Station Improvements	747,436	747,436	747,436	-	100%
Anson Wright Shower/Office Building	1,524,394	381,100	1,524,394	1,143,294	25%
Public Works-Electrical Management & Generator	2,165,435	2,165,435	2,165,435	-	100%
	\$ 77,694,490	\$ 17,937,360	\$ 44,819,564	\$ 24,716,769	40%

DEPARTMENT	Project	FY2027 Budget
AIRPORT	PAPI CONSTRUCTION	\$ 375,000
EMERGENCY DISPATCH	EVENTIDE LOGGING SYSTEM	55,000
FACILITIES DEPT	ZERO TURN MOWER	29,238
FACILITIES DEPT	REPLACEMENT VEHICLE	49,637
FAIR	PORTABLE BLEACHERS	40,000
FINANCE DEPT	ERP REPLACEMENT PROJECT	440,000
JUSTICE COURT	REPLACEMENT VEHICLE	38,000
PARKS DEPT	PARKS MASTER PLAN	62,500
PARKS DEPT	OHV PARK ICE MACHINE	35,000
PARKS DEPT	TRACKED DUMP TRUCK (MAROOKA)	160,000
PLANNING DEPT	PICKUP	48,600
PUBLIC TRANSIT	MCPT VEHICLE REPLACEMENT	210,000
PW-ADMIN	EXTERIOR ILLUMINATION PROJECT	10,800
PW-ROAD DEPT	309 CAT EXCAVATOR	215,000
PW-ROAD DEPT	938 CAT LOADER	297,000
PW-ROAD DEPT	CAT DOUBLE DRUM ROLLER	66,000
PW-ROAD DEPT	CAT VIBRATORY ROLER	151,000
PW-ROAD DEPT	DUMP TRUCK	400,000
PW-ROAD DEPT	PAUL SMITH PAVING: 1/2 MILE BETWEEN CANAL AND KUNZE	108,000
PW-ROAD DEPT	PUP TRAILER	50,000
PW-ROAD DEPT	SHOP VENT/LIGHT PROJECT	30,000
PW-ROAD DEPT	SHOP FLOOR JACK	7,000
PW-ROAD DEPT	COMPACTION WHEEL	11,000
PW-WEED DEPT	SPRAY DRONE PROGRAM	143,000
SHERIFF'S OFFICE	COMMAND VEHICLE REBUILD	280,000
SHERIFF'S OFFICE	VEHICLE REPLACEMENTS	413,000
Total		\$ 3,724,775



Other Capital & Major Projects

FY2026-27 Budget

Other Major & Capital Projects

DEPARTMENT	Project	FY2027 Budget
AIRPORT	PAPI CONSTRUCTION	\$ 375,000
EMERGENCY DISPATCH	EVENTIDE LOGGING SYSTEM	55,000
FACILITIES DEPT	ZERO TURN MOWER	29,238
FACILITIES DEPT	REPLACEMENT VEHICLE	49,637
FAIR	PORTABLE BLEACHERS	40,000
FINANCE DEPT	ERP REPLACEMENT PROJECT	440,000
JUSTICE COURT	REPLACEMENT VEHICLE	38,000
PARKS DEPT	PARKS MASTER PLAN	62,500
PARKS DEPT	OHV PARK ICE MACHINE	35,000
PARKS DEPT	TRACKED DUMP TRUCK (MAROOKA)	160,000
PLANNING DEPT	PICKUP	48,600
PUBLIC TRANSIT	MCPT VEHICLE REPLACEMENT	210,000
PW-ADMIN	EXTERIOR ILLUMINATION PROJECT	10,800
PW-ROAD DEPT	309 CAT EXCAVATOR	215,000
PW-ROAD DEPT	938 CAT LOADER	297,000
PW-ROAD DEPT	CAT DOUBLE DRUM ROLLER	66,000
PW-ROAD DEPT	CAT VIBRATORY ROLER	151,000
PW-ROAD DEPT	DUMP TRUCK	400,000
PW-ROAD DEPT	PAUL SMITH PAVING: 1/2 MILE BETWEEN CANAL AND KUNZE	108,000
PW-ROAD DEPT	PUP TRAILER	50,000
PW-ROAD DEPT	SHOP VENT/LIGHT PROJECT	30,000
PW-ROAD DEPT	SHOP FLOOR JACK	7,000
PW-ROAD DEPT	COMPACTION WHEEL	11,000
PW-WEED DEPT	SPRAY DRONE PROGRAM	143,000
SHERIFF'S OFFICE	COMMAND VEHICLE REBUILD	280,000
SHERIFF'S OFFICE	VEHICLE REPLACEMENTS	413,000
Total		\$ 3,724,775



Personnel Budget

FY2026-27 Budget

Personnel Budget

- Cost of Living Adjustment: 2.7%

Personnel Budget by Dept

	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed
Personnel Budget					
101 - GENERAL FUND					
101 - BOARD OF COMMISSIONERS	\$699,917	\$843,083	\$574,980	\$739,950	\$920,558
102 - FINANCE & ACCOUNTING	\$378,584	\$614,606	\$546,073	\$819,641	\$852,791
103 - ASSESSOR/TAX COLLECTOR	\$721,338	\$955,986	\$878,675	\$1,077,326	\$1,059,598
104 - TREASURER	\$145,458	\$177,631	\$162,897	\$200,485	\$167,222
105 - COUNTY CLERK	\$347,530	\$429,051	\$302,677	\$516,772	\$432,108
106 - VETERANS	\$137,176	\$113,460	\$100,255	\$128,724	\$161,394
107 - BD OF PROPERTY TAX APPEAL	\$2,447	\$3,018	\$1,982	\$3,487	\$1,820
109 - JUSTICE COURT	\$333,346	\$398,680	\$339,606	\$447,222	\$378,021
111 - DISTRICT ATTORNEY	\$344,289	\$299,481	\$321,763	\$607,773	\$608,762
112 - JUVENILE DEPARTMENT	\$315,329	\$360,719	\$334,469	\$409,635	\$424,673
113 - SHERIFF DEPARTMENT	\$3,896,346	\$3,665,400	\$3,646,547	\$4,803,958	\$5,008,922
114 - HEALTH DEPARTMENT	\$778,597	\$942,427	\$871,115	\$1,443,151	\$1,840,351
115 - PLANNING DEPARTMENT	\$415,658	\$679,677	\$624,051	\$819,485	\$910,533
116 - COMMUNITY DEVELOPMENT	\$74,056	\$1,561	-\$6	\$0	\$0
117 - EMERGENCY MANAGEMENT	\$95,477	\$118,299	\$105,006	\$134,943	\$167,994
118 - SURVEYOR'S DEPARTMENT	\$56	-	-	\$0	\$0
120 - PUBLIC WORKS ADMIN	\$121,874	\$281,562	\$325,150	\$249,851	\$251,347
121 - PUBLIC WORKS-GEN MAINT	\$388,678	\$460,087	\$451,014	\$595,058	\$575,619
122 - NORTH TRANSFER STATION	\$18,337	\$16,460	\$12,451	\$23,331	\$26,109
123 - SOLID WASTE TRNS STATION	\$19,032	\$20,699	\$16,735	\$23,468	\$29,378
128 - WEED DEPT.	\$139,572	\$149,969	\$230,251	\$279,671	\$278,862
131 - HUMAN RESOURCES	\$334,817	\$324,777	\$270,700	\$464,778	\$441,510
133 - COMMUNITY SERVICES ADMINISTRATION	-	-	\$165,959	\$202,274	\$283,324
199 - NON-DEPARTMENTAL	\$1,833	\$1,000,000	-	\$0	\$0
101 - GENERAL FUND TOTAL	\$9,709,746	\$11,856,633	\$10,282,349	\$13,990,983	\$14,820,896
202 - ROAD FUND					
220 - ROAD DEPARTMENT	\$1,968,584	\$1,963,445	\$1,668,082	\$2,762,676	\$2,577,272
202 - ROAD FUND TOTAL	\$1,968,584	\$1,963,445	\$1,668,082	\$2,762,676	\$2,577,272
205 - AIRPORT FUND					
250 - AIRPORT	\$45,591	\$49,548	\$12,843	\$17,567	\$84,452

	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed
205 - AIRPORT FUND TOTAL	\$45,591	\$49,548	\$12,843	\$17,567	\$84,452
207 - 911 EMERGENCY FUND					
113 - SHERIFF DEPARTMENT	\$276,654	\$1,246,244	\$1,321,871	\$1,614,502	\$1,720,256
207 - 911 EMERGENCY FUND TOTAL	\$276,654	\$1,246,244	\$1,321,871	\$1,614,502	\$1,720,256
214 - FAIR					
304 - FAIR	\$35,450	\$33,312	\$41,344	\$38,505	\$40,040
214 - FAIR TOTAL	\$35,450	\$33,312	\$41,344	\$38,505	\$40,040
216 - SPEC TRANSPORTATION FUND					
320 - SPECIAL TRANSPORTATION	\$560,194	\$670,230	\$519,937	\$794,068	\$998,208
216 - SPEC TRANSPORTATION FUND TOTAL	\$560,194	\$670,230	\$519,937	\$794,068	\$998,208
220 - VICTIM/WITNESS ASSISTANCE					
111 - DISTRICT ATTORNEY	\$107,950	\$128,551	\$119,797	\$147,308	\$128,922
220 - VICTIM/WITNESS ASSISTANCE TOTAL	\$107,950	\$128,551	\$119,797	\$147,308	\$128,922
237 - BUILDING PERMIT FUND					
115 - PLANNING DEPARTMENT	\$23,337	\$130	-	\$0	\$0
237 - BUILDING PERMIT FUND TOTAL	\$23,337	\$130	-	\$0	\$0
238 - PARK FUND					
200 - CUTSFORTH PARK	\$67,547	\$73,940	\$30,717	\$43,856	\$87,257
238 - ANSON WRIGHT PARK	\$67,538	\$73,940	\$26,958	\$43,856	\$50,112
300 - ATV PARK	\$351,044	\$330,344	\$300,213	\$442,491	\$484,631
238 - PARK FUND TOTAL	\$486,130	\$478,223	\$357,889	\$530,203	\$622,000
510 - COMMUNITY CORRECTIONS					
113 - SHERIFF DEPARTMENT	\$448,145	\$620,909	\$563,566	\$717,315	\$678,627
510 - COMMUNITY CORRECTIONS TOTAL	\$448,145	\$620,909	\$563,566	\$717,315	\$678,627
540 - RESILIENCY FUND					
199 - NON-DEPARTMENTAL	\$1,000,000	-	-	\$0	\$0
540 - RESILIENCY FUND TOTAL	\$1,000,000	-	-	\$0	\$0
PERSONNEL BUDGET TOTAL	\$14,661,781	\$17,047,227	\$14,887,677	\$20,613,127	\$21,670,673

Staffing Plan-FTE By Department

Positions by Department

Departments Description	Funds Description	Position Name	Allocated FTE Count
JUVENILE DEPARTMENT			
	GENERAL FUND	Administrative Assistant	1
	GENERAL FUND	Juvenile Director	1
	GENERAL FUND	Juvenile Probation Counselor-Senior	1
JUVENILE DEPARTMENT TOTAL			3
PUBLIC WORKS ADMIN			
	GENERAL FUND	Administrative Assistant (PW)	0.25
	GENERAL FUND	Deputy Public Works Director	0.2
	GENERAL FUND	PW Administrative Manager	0.5
	GENERAL FUND	Public Works Director	0.55
PUBLIC WORKS ADMIN TOTAL			1.5
CUTSFORTH PARK			
	PARK FUND	Administrative Assistant (CS)	0.03
	PARK FUND	County Parks System, Manager	0.14
	PARK FUND	Park Ranger	0.14
	PARK FUND	Park Ranger	0.14
	PARK FUND	Parks Maintenance Associate	0.035
	PARK FUND	Parks Maintenance Associate	0.035
	PARK FUND	Parks Maintenance Specialist	0.14
	PARK FUND	Parks Maintenance Specialist	0.14
CUTSFORTH PARK TOTAL			0.8
VETERANS			
	GENERAL FUND	Administrative Clerk	0.475
	GENERAL FUND	Veterans' Services Officer	1
VETERANS TOTAL			1.475
PUBLIC WORKS-GEN MAINT			
	GENERAL FUND	Custodian	1
	GENERAL FUND	Custodian	1
	GENERAL FUND	Facility Maintenance Specialist	1
	GENERAL FUND	Facility Maintenance Specialist	1
	GENERAL FUND	Facility Maintenance Supervisor	1
PUBLIC WORKS-GEN MAINT TOTAL			5
SHERIFF DEPARTMENT			
	GENERAL FUND	Administration Lieutenant	1
	COMMUNITY CORRECTIONS	Administrative Assistant	1
	GENERAL FUND	Civil Records Deputy	1
	GENERAL FUND	Civil Sergeant	1
	911 EMERGENCY FUND	Communications Dispatcher	1
	911 EMERGENCY FUND	Communications Dispatcher	1
	911 EMERGENCY FUND	Communications Dispatcher	1
	911 EMERGENCY FUND	Communications Dispatcher	1
	911 EMERGENCY FUND	Communications Dispatcher	1
	911 EMERGENCY FUND	Communications Dispatcher	1
	911 EMERGENCY FUND	Communications Dispatcher	1
	911 EMERGENCY FUND	Communications Dispatcher	1
	911 EMERGENCY FUND	Communications Dispatcher-Advanced	1
	911 EMERGENCY FUND	Communications Dispatcher-Advanced	1
	911 EMERGENCY FUND	Communications Dispatcher-Advanced	1
	911 EMERGENCY FUND	Communications Lieutenant	1
	911 EMERGENCY FUND	Communications Sergeant	1
	GENERAL FUND	Court Security	0.475
	GENERAL FUND	Deputy Sheriff	1
	GENERAL FUND	Deputy Sheriff	1
	GENERAL FUND	Deputy Sheriff	1

Departments Description	Funds Description	Position Name	Allocated FTE Count
	GENERAL FUND	Deputy Sheriff	1
	GENERAL FUND	Deputy Sheriff	1
	GENERAL FUND	Deputy Sheriff	1
	GENERAL FUND	Deputy Sheriff	1
	GENERAL FUND	Deputy Sheriff	1
	GENERAL FUND	Deputy Sheriff	1
	GENERAL FUND	Deputy Sheriff	1
	GENERAL FUND	Deputy Sheriff	1
	GENERAL FUND	Deputy Sheriff	1
	GENERAL FUND	Deputy Sheriff	1
	GENERAL FUND	Deputy Sheriff	1
	GENERAL FUND	Deputy Sheriff	1
	GENERAL FUND	Deputy Sheriff	1
	GENERAL FUND	Deputy Sheriff	1
	GENERAL FUND	Deputy Sheriff-Advanced	1
	GENERAL FUND	Deputy Sheriff-Advanced	1
	GENERAL FUND	Deputy Sheriff-Intermediate	1
	GENERAL FUND	Deputy Sheriff-Intermediate	1
	GENERAL FUND	Detective Sergeant	1
	COMMUNITY CORRECTIONS	Parole & Probation Lieutenant	1
	COMMUNITY CORRECTIONS	Parole & Probation Officer	1
	COMMUNITY CORRECTIONS	Parole & Probation Officer-Intermediate	1
	GENERAL FUND	Patrol Lieutenant	1
	GENERAL FUND	Patrol Sergeant	1
	GENERAL FUND	Patrol Sergeant	1
	GENERAL FUND	Sheriff	1
	GENERAL FUND	Undersheriff	1
	COMMUNITY CORRECTIONS	Work Crew Supervisor	1
SHERIFF DEPARTMENT TOTAL			48.475
SOLID WASTE TRNS STATION			
	GENERAL FUND	Transfer Station Attendant	0.4
SOLID WASTE TRNS STATION TOTAL			0.4
ANSON WRIGHT PARK			
	PARK FUND	Administrative Assistant (CS)	0.02
	PARK FUND	County Parks System, Manager	0.08
	PARK FUND	Park Ranger	0.08
	PARK FUND	Park Ranger	0.08
	PARK FUND	Parks Maintenance Associate	0.02
	PARK FUND	Parks Maintenance Associate	0.02
	PARK FUND	Parks Maintenance Specialist	0.08
	PARK FUND	Parks Maintenance Specialist	0.08
ANSON WRIGHT PARK TOTAL			0.46
FAIR			
	FAIR	Fair Manager	0.475
FAIR TOTAL			0.475
NORTH TRANSFER STATION			
	GENERAL FUND	Transfer Station Attendant	0.4
NORTH TRANSFER STATION TOTAL			0.4
EMERGENCY MANAGEMENT			
	GENERAL FUND	Emergency Services Manager	1
EMERGENCY MANAGEMENT TOTAL			1
HEALTH DEPARTMENT			
	GENERAL FUND	Administrative Clerk Sr	1
	GENERAL FUND	Clinic Nurse	1
	GENERAL FUND	Clinic Nurse	1
	GENERAL FUND	Home Visit Nurse	1
	GENERAL FUND	Lay Health Promoter	1
	GENERAL FUND	Nurse Supervisor	1
	GENERAL FUND	Office Manager	1
	GENERAL FUND	Public Health Access Specialist	1

Departments Description	Funds Description	Position Name	Allocated FTE Count
	GENERAL FUND	Public Health Access Specialist	1
	GENERAL FUND	Public Health Data Coordinator	1
	GENERAL FUND	Public Health Director	1
	GENERAL FUND	Public Health Provider	0.075
	GENERAL FUND	Registered Nurse	0.475
	GENERAL FUND	Registered Nurse	0.475
	GENERAL FUND	Registered Nurse	0.475
	GENERAL FUND	Translator	0.475
HEALTH DEPARTMENT TOTAL			12.975
AIRPORT			
	AIRPORT FUND	Deputy Public Works Director	0.05
	AIRPORT FUND	PW Administrative Manager	0.25
	AIRPORT FUND	Public Works Director	0.2
AIRPORT TOTAL			0.5
COUNTY CLERK			
	GENERAL FUND	County Clerk	0.99
	GENERAL FUND	Deputy County Clerk-Senior	1
	GENERAL FUND	Deputy County Clerk-Senior	0.01
	GENERAL FUND	Deputy County Clerk-Senior	0.99
	GENERAL FUND	Election Worker	0.11
	GENERAL FUND	Election Worker	0.11
	GENERAL FUND	Election Worker	0.11
	GENERAL FUND	Election Worker	0.11
	GENERAL FUND	Election Worker	0.11
	GENERAL FUND	Election Worker	0.11
	GENERAL FUND	Election Worker	0.11
	GENERAL FUND	Office Assistant	0.11
COUNTY CLERK TOTAL			3.87
DISTRICT ATTORNEY			
	GENERAL FUND	Deputy District Attorney, Senior	1
	GENERAL FUND	District Attorney	1
	GENERAL FUND	Legal Assistant	1
	GENERAL FUND	Legal Assistant	1
	GENERAL FUND	Support Enforcement Officer	1
	VICTIM/WITNESS ASSISTANCE	Victims Advocate	1
DISTRICT ATTORNEY TOTAL			6
PLANNING DEPARTMENT			
	GENERAL FUND	Administrative Assistant	1
	GENERAL FUND	Associate Planner	1
	GENERAL FUND	Compliance Planner	1
	GENERAL FUND	GIS Analyst	1
	GENERAL FUND	Planning Director	1
	GENERAL FUND	Principle Planner	1
PLANNING DEPARTMENT TOTAL			6
ROAD DEPARTMENT			
	ROAD FUND	Administrative Assistant (PW)	0.75
	ROAD FUND	Deputy Public Works Director	0.75
	ROAD FUND	Maintenance Team Leader	1
	ROAD FUND	Master Technical Mechanic	1
	ROAD FUND	PW Administrative Manager	0.25
	ROAD FUND	Public Works Director	0.25
	ROAD FUND	Road Maintenance Specialist	1
	ROAD FUND	Road Maintenance Specialist-Senior	1
	ROAD FUND	Road Maintenance Specialist-Senior	0.482
	ROAD FUND	Road Maintenance Specialist-Senior	1
	ROAD FUND	Road Maintenance Specialist-Senior	1
	ROAD FUND	Road Maintenance Specialist-Senior	1
	ROAD FUND	Road Maintenance Specialist-Senior	1
	ROAD FUND	Road Maintenance Specialist-Senior	1
	ROAD FUND	Road Maintenance Specialist-Senior	1
	ROAD FUND	Road Maintenance Specialist-Senior	1

Departments Description	Funds Description	Position Name	Allocated FTE Count
	ROAD FUND	Road Maintenance Specialist-Senior	1
	ROAD FUND	Road Maintenance Specialist-Senior	1
	ROAD FUND	Road Maintenance Specialist-Senior	1
	ROAD FUND	Road Maintenance Specialist-Senior	1
	ROAD FUND	Technical Mechanic	1
	ROAD FUND	Traffic Control Flagger	0.31
	ROAD FUND	Traffic Control Flagger	0.31
	ROAD FUND	Vehicle Mechanic	1
ROAD DEPARTMENT TOTAL			19.102
JUSTICE COURT			
	GENERAL FUND	Court Clerk	1
	GENERAL FUND	Justice Of The Peace	1
	GENERAL FUND	Office Manager	1
JUSTICE COURT TOTAL			3
ASSESSOR/TAX COLLECTOR			
	GENERAL FUND	A&T Office Specialist	1
	GENERAL FUND	A&T Office Specialist	1
	GENERAL FUND	Appraisal Data Analyst	1
	GENERAL FUND	Appraiser I	1
	GENERAL FUND	Appraiser I	1
	GENERAL FUND	Appraiser II	1
	GENERAL FUND	Appraiser-Lead	1
	GENERAL FUND	Assessor & Tax Collector	1
ASSESSOR/TAX COLLECTOR TOTAL			8
WEED DEPT.			
	GENERAL FUND	Weed Control Applicator	1
	GENERAL FUND	Weed Program Manager	1
WEED DEPT. TOTAL			2
TREASURER			
	GENERAL FUND	Treasurer	1
TREASURER TOTAL			1
HUMAN RESOURCES			
	GENERAL FUND	Hr Director	1
	GENERAL FUND	Human Resources Assistant	0.8
	GENERAL FUND	Payroll & Benefits Coordinator	1
HUMAN RESOURCES TOTAL			2.8
BOARD OF COMMISSIONERS			
	GENERAL FUND	BoC Executive Assistant	1
	GENERAL FUND	Commissioner	1
	GENERAL FUND	Commissioner	1
	GENERAL FUND	Commissioner	1
	GENERAL FUND	County Administrator	1
	GENERAL FUND	County Counsel	1
BOARD OF COMMISSIONERS TOTAL			6
ATV PARK			
	PARK FUND	Administrative Assistant (CS)	0.15
	PARK FUND	County Parks System, Manager	0.78
	PARK FUND	Park Ranger	0.78
	PARK FUND	Park Ranger	0.78
	PARK FUND	Parks Maintenance Associate	0.195
	PARK FUND	Parks Maintenance Associate	0.195
	PARK FUND	Parks Maintenance Specialist	0.78
	PARK FUND	Parks Maintenance Specialist	0.78
ATV PARK TOTAL			4.44
SPECIAL TRANSPORTATION			
	SPEC TRANSPORTATION FUND	Driver I	1
	SPEC TRANSPORTATION FUND	Driver I	1
	SPEC TRANSPORTATION FUND	Driver I	1
	SPEC TRANSPORTATION FUND	Driver I	0.475
	SPEC TRANSPORTATION FUND	Driver I	0.475

Departments Description	Funds Description	Position Name	Allocated FTE Count
	SPEC TRANSPORTATION FUND	Driver II	1
	SPEC TRANSPORTATION FUND	Driver II	0.475
	SPEC TRANSPORTATION FUND	Driver II	0.475
	SPEC TRANSPORTATION FUND	Transit Dispatcher	1
	SPEC TRANSPORTATION FUND	Transit Dispatcher	1
	SPEC TRANSPORTATION FUND	Transit Operations Supervisor	1
	SPEC TRANSPORTATION FUND	Transit Services Manager	1
SPECIAL TRANSPORTATION TOTAL			9.9
FINANCE & ACCOUNTING			
	GENERAL FUND	Accounting Analyst	1
	GENERAL FUND	Accounting Tech	1
	GENERAL FUND	Finance Director	1
	GENERAL FUND	Finance Manager	1
	GENERAL FUND	Risk & Procurement Manager	1
FINANCE & ACCOUNTING TOTAL			5
COMMUNITY SERVICES ADMINISTRATION			
	GENERAL FUND	Administrative Assistant (CS)	0.8
	GENERAL FUND	Assistant County Administrator	1
COMMUNITY SERVICES ADMINISTRATION TOTAL			1.8
BD OF PROPERTY TAX APPEAL			
	GENERAL FUND	County Clerk	0.01
BD OF PROPERTY TAX APPEAL TOTAL			0.01
			155.382



Departmental Summaries

FY2026-27 Budget

General Government

**Board of Commissioners &
Administration**
Finance & Accounting
Assessment & Tax

County Treasurer
County Clerk
Justice Court

Information Technology
Human Resources
Community Services Administration



Departmental Summaries

FY2026-27 Budget

Board of Commissioners & Administration

Department Overview

The Board of Commissioners and Administration department accounts for the core governance and executive administration functions of Morrow County. This department supports the Board of Commissioners in its role as the County's governing body, including policy direction, public decision-making, strategic planning, and coordination of countywide priorities. It also provides the administrative capacity necessary to carry out Board direction, support interdepartmental coordination, manage countywide issues that do not reside within a single operating department, and maintain continuity between elected officials, department leadership, partner agencies, and the public.

The purpose of this department is not to deliver a single direct service program, but to provide the governance structure, administrative leadership, and organizational coordination required for all County services to function effectively. The department supports countywide financial stewardship, policy implementation, public accountability, and long-range planning. This role is especially important as the County continues to align its budget with the adopted strategic plan, which emphasizes governance, transparency, infrastructure, community development, water, and employees as strategic priorities.

The department also serves as the budgetary home for costs that are directly tied to Board and Administration functions, including executive support, countywide administrative initiatives, and certain legal or policy-related costs that are primarily incurred at the direction of the Board or County Administration. In prior years, the structure of this department has evolved as the County has moved costs out of non-departmental accounts and into the departments that more accurately reflect responsibility and operational purpose.

Personnel

There are six positions in the Board and Administration Department in the General Fund. The County Counsel position is compensated on a fixed annual stipend rather than an annual salary.

GF: 101-Board of Commissioners

Position Name	FY27 WF PLAN-PROPOSED
Allocated FTE Count	
Commissioner	3
BoC Executive Assistant	1
County Administrator	1
County Counsel	1
ALLOCATED FTE COUNT	6

101-101: Board & Administration

	FY2027 BUDGET-PROPOSED BUDGET SUMMARY						
	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed	Variance	%
Revenues							
FEDERAL, STATE, & LOCAL	\$9,000	\$56,556	-	\$9,000	\$0	\$9,000	100%
OTHER REVENUE SOURCES	\$926	\$6,715	\$5,356	\$584	\$0	\$584	100%
REVENUES TOTAL	\$9,926	\$63,271	\$5,356	\$9,584	\$0	\$9,584	100%
Expenses							
MATERIALS & SERVICES	\$509,111	\$261,080	\$215,202	\$270,448	\$236,319	\$34,129	13%
PERSONNEL SERVICES	\$699,917	\$843,083	\$574,973	\$739,950	\$920,558	-\$180,608	-24%
CAPITAL OUTLAY	-	\$200,814	-	\$0	\$0	\$0	-
SPECIAL PAYMENTS	-	\$8,000	\$54,556	\$14,000	\$0	\$14,000	100%
EXPENSES TOTAL	\$1,209,028	\$1,312,978	\$844,730	\$1,024,398	\$1,156,877	-\$132,479	-13%
REVENUES LESS EXPENSES	-\$1,199,102	-\$1,249,707	-\$839,375	-\$1,014,814	-\$1,156,877	-	-



Departmental Summaries

FY2026-27 Budget

Finance & Accounting

Department Overview

The Finance & Accounting Department provides the County's central financial management, accounting, budget, procurement, and risk management functions. The department is responsible for maintaining the general ledger and chart of accounts, recording and reviewing financial transactions, processing accounts payable, preparing and monitoring the County budget, coordinating the annual audit, supporting grant and regulatory compliance, and providing financial reporting to County leadership, elected officials, the Budget Committee, the Board of Commissioners, and the public.

The department also supports countywide internal controls through procurement oversight, contract-related fiscal review, insurance and risk management coordination, and review of processes intended to protect public resources. In recent years, the County has placed greater emphasis on standardized accounting procedures, improved financial reporting, better cost allocation, and stronger compliance practices.

For FY2027, Finance & Accounting continues to serve as a countywide control and support function, helping ensure that financial activity is properly recorded, public funds are spent in accordance with budget authority and applicable requirements, procurement processes are appropriately documented, and financial risks are identified and managed before they become larger operational or compliance issues.

Projects & Initiatives

For FY2027 one of the primary focuses of the Finance department will continue to be the implementation of the County's new Enterprise Resource Planning (ERP) system. This major multi year project is scheduled to reach its first deployment milestone in October of 2026 with the financial module. The human resources and payroll module are schedule for deployment on January 1, 2027. Lastly, the enterprise asset management module is scheduled for deployment towards the end of FY2027. Due to the significant time commitments involved with this project, the County has engaged with an outside accounting firm to provide support for some of the accounting functions and audit preparedness. This has enabled the project team to dedicate the required time towards configuration, training and implementation of the ERP system.

The costs associated with the engagement for accounting and audit support are the primary driver of the \$84k increase in materials and services for the FY2027 budget.

Personnel

There are five FTEs in the Finance and Accounting department with no planned FTE changes for FY2027.

GF: 102-Finance

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

101-102: Finance & Accounting

FY2027 BUDGET-PROPOSED BUDGET SUMMARY								
	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed	Variance	%	
Revenues								
FEDERAL, STATE, & LOCAL	\$23,652	\$8,066	\$6,037	\$6,500	\$6,500	\$0	0%	
OTHER REVENUE SOURCES	\$18	\$0	-	\$0	\$0	\$0	-	
REVENUES TOTAL	\$23,670	\$8,066	\$6,037	\$6,500	\$6,500	\$0	0%	
Expenses								
MATERIALS & SERVICES	\$180,598	\$139,439	\$170,197	\$214,333	\$298,368	-\$84,035	-39%	
PERSONNEL SERVICES	\$378,584	\$614,606	\$546,062	\$819,641	\$852,791	-\$33,150	-4%	
EXPENSES TOTAL	\$559,182	\$754,045	\$716,260	\$1,033,974	\$1,151,159	-\$117,185	-11%	
REVENUES LESS EXPENSES	-\$535,511	-\$745,979	-\$710,223	-\$1,027,474	-\$1,144,659	-	-	



Departmental Summaries

FY2026-27 Budget

Assessment & Tax

Department Overview

The Assessment & Tax Department performs two core functions that are foundational to Morrow County’s revenue system: property assessment and property tax collection. The Assessor is responsible for determining real market and taxable property values, maintaining assessment and ownership records, administering exemptions, processing property value appeals, certifying the tax roll, and maintaining cadastral mapping records. These functions support fair and consistent taxation, ensure compliance with Oregon assessment requirements, and provide the property data necessary for County operations, local taxing districts, and the public.

The Tax Collector is responsible for collecting and distributing property taxes for all local taxing districts within Morrow County. This includes processing payments, managing delinquent accounts, administering foreclosure proceedings, and providing required financial reporting. For FY2025-26, the department managed more than \$14 billion in Real Market Value, more than \$4.2 billion in taxable value, and certified and collected more than \$71 million in property taxes for 47 taxing districts. The department also manages and collects more than \$33 million in Strategic Investment Program and Enterprise Zone payments, while tracking large industrial and utility exemptions representing more than \$8.8 billion in exempt value and more than \$150 million in exempt taxes. These exempt properties still require substantial assessment work because they must be maintained and administered as if taxable.

The department is currently fully staffed and continues to improve efficiency through the implementation of new field appraisal and tax collection technology. These systems, approved in the prior budget cycle, have improved field appraisal workflows and streamlined the turnover of tax payments to the Treasurer, particularly during the high-volume collection months of November, February, and May. Consistent with the County’s broader effort to tighten departmental budgets and eliminate unnecessary contingency at the line-item level, the FY2026-27 materials and services budget has been reduced by removing excess amounts not tied to reasonably expected expenditures. This aligns with the County’s stated budget objective of improving fiscal discipline and avoiding inflated departmental appropriations.

Personnel

This department is currently budgeted at eight FTEs that are identified in the table below. There are no changes to the staffing plan for the FY2027 budget.

GF: 103-ASSESSMENT & TAX

Position Name	ASSESSOR/TAX COLLECTOR
---------------	------------------------

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

101-103: Assessment & Tax

FY2027 BUDGET-PROPOSED BUDGET SUMMARY								
	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed	Variance	%	
Revenues								
FEDERAL, STATE, & LOCAL	\$114,202	\$155,334	\$109,608	\$107,500	\$150,000	-\$42,500	-40%	
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$17,667	\$12,485	\$14,220	\$18,300	\$13,525	\$4,775	26%	
OTHER REVENUE SOURCES	\$1,278	\$995	\$5,888	\$1,200	\$0	\$1,200	100%	
REVENUES TOTAL	\$133,148	\$168,814	\$129,717	\$127,000	\$163,525	-\$36,525	-29%	
Expenses								
MATERIALS & SERVICES	\$110,047	\$132,153	\$121,472	\$232,994	\$190,352	\$42,642	18%	
PERSONNEL SERVICES	\$721,338	\$955,986	\$878,675	\$1,077,326	\$1,059,598	\$17,728	2%	
CAPITAL OUTLAY	\$18,357	\$23,819	\$25,492	\$28,000	\$0	\$28,000	100%	
SPECIAL PAYMENTS	\$550	\$2,310	\$1,165	\$0	\$0	\$0	-	
EXPENSES TOTAL	\$850,291	\$1,114,269	\$1,026,804	\$1,338,320	\$1,249,950	\$88,370	7%	
REVENUES LESS EXPENSES	-\$717,144	-\$945,455	-\$897,088	-\$1,211,320	-\$1,086,425	-	-	



Departmental Summaries

FY2026-27 Budget

County Treasurer

Department Overview

The Treasurer's Office is managed by the elected County Treasurer, who serves a four-year term and is responsible for receiving, safeguarding, and disbursing County funds. Core responsibilities include managing cash flow, maintaining banking relationships, directing the investment of County funds, and ensuring that sufficient cash is available to meet County obligations. Oregon law provides that the county treasurer receives moneys due to the county and disburses those funds on proper orders, while also requiring proper fund crediting, recordkeeping, and financial reporting under ORS Chapter 208.

The Treasurer also supports the County's property tax distribution process by allocating and remitting collected tax revenues to the appropriate taxing districts in a timely and accurate manner. For FY2027, no significant operational changes are reflected in this budget. The existing allocation continues to support the office's core statutory and administrative responsibilities, with expenditures primarily focused on supplies, training, professional development, and related travel and lodging costs necessary to maintain effective treasury operations.

Personnel

This department is currently budgeted at one FTE identified in the table below. There are no changes to the staffing plan for the FY2027 budget.

GF: 104-TREASURER

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

101-104: County Treasurer

FY2027 BUDGET-PROPOSED BUDGET SUMMARY							
	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed	Variance	%
Revenues							
FEDERAL, STATE, & LOCAL	\$6,112	\$7,137	\$5,354	\$5,000	\$8,000	-\$3,000	-60%
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$115	\$100	\$265	\$200	\$250	-\$50	-25%
REVENUES TOTAL	\$6,227	\$7,237	\$5,619	\$5,200	\$8,250	-\$3,050	-59%
Expenses							
MATERIALS & SERVICES	\$9,333	\$14,952	\$9,141	\$21,032	\$19,194	\$1,838	9%
PERSONNEL SERVICES	\$145,458	\$177,631	\$162,897	\$200,485	\$167,222	\$33,263	17%

FY2027 BUDGET-PROPOSED BUDGET SUMMARY

	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed	Variance	%
EXPENSES TOTAL	\$154,791	\$192,582	\$172,038	\$221,517	\$186,416	\$35,101	16%
REVENUES LESS EXPENSES	-\$148,564	-\$185,345	-\$166,419	-\$216,317	-\$178,166	-	-



Departmental Summaries

FY2026-27 Budget

County Clerk

Department Overview

The County Clerk is a nonpartisan elected official who serves as the county's chief election officer and official record-keeper. Their primary responsibilities are defined by Oregon Revised Statutes, and generally fall into three major categories:

1. Elections & Voting: As the Chief Election Official, the clerk manages all local, state, and federal elections within the county.

This includes:

- Voter Registration: Maintaining accurate voter lists and processing new registrations.
- Ballot Management: Designing ballots, mailing them to voters, and managing official ballot drop sites.
- Candidate Filing: Accepting declarations of candidacy and assisting with local ballot measures.
- Result Certification: Verifying signatures, counting ballots, and certifying official election results.

2. Public Records & Recording: The clerk's office is the "memory" of the county, responsible for preserving legal and historical documents.

- Real Property: Recording deeds, mortgages, liens, and plat maps to ensure clear titles to land.
- Board of Commissioners: keeper of the Board of County Commissioners, minutes, resolutions, and official orders.
- Vital Records: Issuing marriage licenses, domestic partnership registrations and death certificates.
- Public Access: Maintaining archives and digital research rooms for genealogy or property research.

3. Administrative Services

- Property Value Appeals Board (PVAB): Serving as the clerk for the board that hears taxpayer appeals regarding property tax assessments.
- Passports: Operating as an official acceptance agent for U.S. Passports.

For FY2027, the Clerk's Office budget supports the recurring duties of the office and reflects the operational demands of at least two scheduled elections, with the potential for additional elections during the fiscal year. The department has also added a Property Recording Alert Service, which provides same-day notification to citizens when a document is recorded using their name, helping residents identify potential property-recording concerns more quickly. In addition, the office now provides a digital research room for public access to indexed records, with document images available for purchase. This improves public access while also allowing the office to track which recorded images have been released.

Additional Funds Managed

In addition to the Clerk's department, the County Clerk oversees the following additional funds:

- Property Value Appeals Board (PVAB)
- Election Modernization Grant Fund (247)

- Clerk Records Fund (233)

Property Value Appeals Board (PVAB)

The Property Value Appeals Board, formerly known as the Board of Property Tax Appeals, provides a local process for property owners to appeal assessed property values, exemptions, classifications, or certain other assessment-related determinations. The Assessment & Tax Department supports this function by serving as clerk to the Board, which includes receiving and processing appeal petitions, coordinating hearing logistics, maintaining official records, and recording hearing proceedings.

No appeals were filed for the current year; however, a minimal budget has been included for FY2026-27 to preserve the County's ability to administer the process if appeals are received. This approach maintains statutory readiness without over-budgeting for activity that may not occur. The budgeted amount is intentionally limited and reflects only the basic administrative capacity needed to support the Board if hearings are required.

Election Modernization Grant Fund

This is a grant from the Oregon Secretary of State to support election modernization initiatives.

Clerk Records Fund

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.

Personnel

This department is currently budgeted at one FTE identified in the table below. There are no changes to the staffing plan for the FY2027 budget.

GF: County Clerk

Position Name	GENERAL FUND
Allocated FTE Count	
Deputy County Clerk-Senior	2
Office Assistant	0.11
Election Worker	0.77
County Clerk	1
ALLOCATED FTE COUNT	3.88

101-105: County Clerk

FY2027 BUDGET-PROPOSED BUDGET SUMMARY							
	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed	Variance	%
Revenues							
FEDERAL, STATE, & LOCAL	\$0	-	-	\$5,000	\$0	\$5,000	100%
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$94,203	\$87,631	\$83,333	\$108,300	\$100,620	\$7,680	7%
OTHER REVENUE SOURCES	\$1,341	\$80	\$114	\$400	\$100	\$300	75%
REVENUES TOTAL	\$95,544	\$87,711	\$83,447	\$113,700	\$100,720	\$12,980	11%
Expenses							
MATERIALS & SERVICES	\$51,195	\$49,680	\$24,884	\$118,916	\$61,323	\$57,593	48%
PERSONNEL SERVICES	\$347,530	\$429,051	\$302,677	\$516,772	\$432,108	\$84,664	16%
SPECIAL PAYMENTS	\$2,247	\$3,135	\$2,398	\$3,000	\$3,034	-\$34	-1%
EXPENSES TOTAL	\$400,971	\$481,866	\$329,959	\$638,688	\$496,465	\$142,223	22%
REVENUES LESS EXPENSES	-\$305,427	-\$394,155	-\$246,512	-\$524,988	-\$395,745	-	-

101-107: Property Value Appeals Board (PVAB)

FY2027 BUDGET-PROPOSED BUDGET SUMMARY							
	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed	Variance	%

FY2027 BUDGET-PROPOSED BUDGET SUMMARY							
	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed	Variance	%
Revenues							
FEDERAL, STATE, & LOCAL	\$532	\$576	\$439	\$0	\$0	\$0	-
OTHER REVENUE SOURCES	-	-	-	\$500	\$500	\$0	0%
REVENUES TOTAL	\$532	\$576	\$439	\$500	\$500	\$0	0%
Expenses							
MATERIALS & SERVICES	-	\$375	-	\$1,300	\$400	\$900	69%
PERSONNEL SERVICES	\$2,447	\$3,018	\$1,982	\$3,487	\$1,820	\$1,667	48%
EXPENSES TOTAL	\$2,447	\$3,393	\$1,982	\$4,787	\$2,220	\$2,567	54%
REVENUES LESS EXPENSES	-\$1,915	-\$2,817	-\$1,543	-\$4,287	-\$1,720	-	-

Fund: 247-Election Modernization Fund

FY2027 BUDGET-PROPOSED BUDGET SUMMARY							
	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed	Variance	%
Revenues							
BEGINNING FUND BALANCE	-	\$20,108	\$20,205	\$20,206	\$8,000	\$12,206	60%
OTHER REVENUE SOURCES	\$448	\$830	\$705	\$600	\$497	\$103	17%
INTERFUND TRANSFERS	\$19,660	-	-	\$0	\$0	\$0	-
REVENUES TOTAL	\$20,108	\$20,937	\$20,910	\$20,806	\$8,497	\$12,309	59%
Expenses							
MATERIALS & SERVICES							
105 - COUNTY CLERK	-	\$732	\$13,080	\$20,806	\$8,492	\$12,314	59%
199 - NON-DEPARTMENTAL	-	\$0	\$7	-	\$5	-\$5	-
MATERIALS & SERVICES TOTAL	-	\$732	\$13,087	\$20,806	\$8,497	\$12,309	59%
EXPENSES TOTAL	-	\$732	\$13,087	\$20,806	\$8,497	\$12,309	59%
REVENUES LESS EXPENSES	\$20,108	\$20,205	\$7,823	\$0	\$0	-	-

Fund: 233-Clerk Records

FY2027 BUDGET-PROPOSED BUDGET SUMMARY							
	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed	Variance	%
Revenues							
BEGINNING FUND BALANCE	\$25,798	\$27,902	\$30,756	\$30,755	\$32,000	-\$1,245	-4%
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS							
3-40-5015 - COPIES/PRINTING/FAX FEES	\$8	\$3	\$1,431	\$1,000	\$0	\$1,000	100%
3-40-5051 - CLERKS FEES	\$1,376	\$1,634	\$57	\$1,400	\$1,600	-\$200	-14%
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS TOTAL	\$1,384	\$1,637	\$1,488	\$2,400	\$1,600	\$800	33%
OTHER REVENUE SOURCES	\$1,174	\$1,217	\$1,296	\$200	\$1,123	-\$923	-461%
REVENUES TOTAL	\$28,356	\$30,756	\$33,540	\$33,355	\$34,723	-\$1,368	-4%
Expenses							
MATERIALS & SERVICES	\$454	\$0	\$2,672	\$30,800	\$5,007	\$25,793	84%
RESERVE FOR FUTURE EXPENDITURES	-	-	-	-	\$29,716	-\$29,716	-
UNAPPROPRIATED ENDING FUND BALANCE	-	-	-	\$2,555	\$0	\$2,555	100%
EXPENSES TOTAL	\$454	\$0	\$2,672	\$33,355	\$34,723	-\$1,368	-4%
REVENUES LESS EXPENSES	\$27,902	\$30,756	\$30,868	\$0	\$0	-	-



Departmental Summaries

FY2026-27 Budget

Justice Court

Department Overview

General Fund Department 109 budgets and accounts for Morrow County Justice Court operations.

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

Justice courts have jurisdiction over traffic, boating, wildlife, and other violations occurring within the county. Justices of the Peace may also perform weddings, issue arrest and search warrants, and preside over City Code cases where an agreement is in place.

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

Over the last fiscal year, the Court has seen an increase in the number of cases requiring interpreter services, both before court proceedings, such as attorney-client case review, and during court proceedings for criminal and traffic matters. This increase is likely related to increased law enforcement activity in the area, additional travel through Morrow County, and a higher number of individuals choosing to proceed to trial.

During the upcoming fiscal year, the Court will be training a new employee and sending her to several trainings throughout the state. This investment is intended to support continuity of court operations, improve staff capacity, and reduce service impacts to customers.

Projects & Initiatives

This year, the Justice Court is requesting a new vehicle to replace the current Court vehicle.

The current vehicle is eleven years old, a 2015 model, is experiencing electronic issues, and is expected to have more than 100,000 miles by the start of the fiscal year. This vehicle is used daily by the Judge for Court business.

The estimated replacement cost includes the purchase of a new all-wheel-drive vehicle, along with snow tires mounted on separate rims. Purchasing the winter tires already mounted is intended to reduce future maintenance costs associated with seasonal tire changeovers and ensure the vehicle remains reliable during winter and spring travel conditions.

Personnel

This department is currently budgeted at 3 FTEs identified in the table below. There is one staffing change in this department for the FY2027 budget. The previously existing position of 'Senior Court Clerk' has been replaced by the new position of 'Office Manager'. There is a small increase in annual costs but zero net change in FTEs.

GF: 109-JUSTICE COURT

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

101-109: Justice Court

FY2027 BUDGET-PROPOSED BUDGET SUMMARY							
	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed	Variance	%
Revenues							
FEDERAL, STATE, & LOCAL	\$1,498	–	–	\$1,501	\$1,500	\$1	0%
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$182,253	\$232,709	\$233,639	\$206,000	\$236,000	-\$30,000	-15%
OTHER REVENUE SOURCES	\$25,662	\$29,320	\$18,310	\$20,000	\$25,000	-\$5,000	-25%
REVENUES TOTAL	\$209,413	\$262,029	\$251,949	\$227,501	\$262,500	-\$34,999	-15%
Expenses							
MATERIALS & SERVICES	\$60,384	\$58,084	\$61,006	\$114,497	\$111,868	\$2,629	2%
PERSONNEL SERVICES	\$333,346	\$398,680	\$339,598	\$447,222	\$378,021	\$69,201	15%
CAPITAL OUTLAY	–	–	–	–	\$38,000	-\$38,000	–
SPECIAL PAYMENTS	\$220	–	–	\$0	\$0	\$0	–
EXPENSES TOTAL	\$393,950	\$456,764	\$400,604	\$561,719	\$527,889	\$33,830	6%
REVENUES LESS EXPENSES	-\$184,537	-\$194,735	-\$148,655	-\$334,218	-\$265,389	–	–



Departmental Summaries

FY2026-27 Budget

Information Technology (IT)

Department Overview

The Information Technology Department supports the County's technology infrastructure, end-user systems, network connectivity, cybersecurity posture, software platforms, and technology-related capital planning. Morrow County currently receives primary IT management and support services through an intergovernmental agreement with the City of Hermiston, which provides managed help desk support, server and infrastructure support, workstation and software support, and Active Directory administration. This structure allows the County to access ongoing technical support from a staffed IT team without maintaining a separate internal IT department.

The department's budget supports recurring technology operations, including contracted IT services, internet and dark fiber connectivity, software and system maintenance, hardware replacement, and network equipment replacement. The County manages end-user computers and laptops on a planned replacement cycle, with network and server replacement needs also coordinated through the contracted IT team.

The IT department budget for FY2027 reflects a 7% decrease in total materials and services expenditures. This decrease is the result of a budget review and reduction effort and fewer scheduled replacements for PC, server and network hardware.

Projects & Initiatives

For FY2027, in addition to the ongoing administration and support for the County's technology systems and infrastructure, the IT department has planned the following projects:

- Facility access control system consolidation and improvements: Phase 2
- Video surveillance system consolidation and improvements: Phase 2
- Ongoing project involvement and support for the ERP system implementation project

Personnel

This department is currently budgeted at 0 FTEs since these services are contracted to an outside entity.

101-125: Information Technology

FY2027 BUDGET-PROPOSED BUDGET SUMMARY							
	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed	Variance	%
Revenues							
FEDERAL, STATE, & LOCAL	\$3,963	\$3,677	\$5,338	\$0	\$0	\$0	-

FY2027 BUDGET-PROPOSED BUDGET SUMMARY

	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed	Variance	%
OTHER REVENUE SOURCES	-	-	\$1,995	\$0	\$0	\$0	-
REVENUES TOTAL	\$3,963	\$3,677	\$7,333	\$0	\$0	\$0	-
Expenses							
MATERIALS & SERVICES	\$352,670	\$507,140	\$390,885	\$551,924	\$511,350	\$40,574	7%
CAPITAL OUTLAY	-	\$99,136	\$14,980	\$53,000	\$0	\$53,000	100%
EXPENSES TOTAL	\$352,670	\$606,276	\$405,865	\$604,924	\$511,350	\$93,574	15%
REVENUES LESS EXPENSES	-\$348,707	-\$602,599	-\$398,532	-\$604,924	-\$511,350	-	-

Fund: 215-Technology Reserve

FY2027 BUDGET-PROPOSED BUDGET SUMMARY

	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed	Variance	%
Revenues							
BEGINNING FUND BALANCE	\$110,439	\$253,552	\$950,910	\$950,910	\$600,000	\$350,910	37%
OTHER REVENUE SOURCES	\$11,234	\$33,615	\$36,354	\$16,500	\$21,107	-\$4,607	-28%
INTERFUND TRANSFERS	\$140,484	\$989,999	\$253,500	\$253,500	\$409,122	-\$155,622	-61%
REVENUES TOTAL	\$262,158	\$1,277,166	\$1,240,764	\$1,220,910	\$1,030,229	\$190,681	16%
Expenses							
MATERIALS & SERVICES	-	\$305,522	\$13,409	\$50,000	\$140,229	-\$90,229	-180%
CAPITAL OUTLAY	\$8,629	\$20,733	\$297,460	\$970,000	\$540,000	\$430,000	44%
RESERVE FOR FUTURE EXPENDITURES	-	-	-	\$150,000	\$350,000	-\$200,000	-133%
UNAPPROPRIATED ENDING FUND BALANCE	-	-	-	\$50,910	\$0	\$50,910	100%
EXPENSES TOTAL	\$8,629	\$326,256	\$310,868	\$1,220,910	\$1,030,229	\$190,681	16%
REVENUES LESS EXPENSES	\$253,529	\$950,910	\$929,896	\$0	\$0	-	-



Departmental Summaries

FY2026-27 Budget

Human Resources

Department Overview

The Human Resources Department provides countywide support for employee recruitment, hiring, onboarding, payroll and benefits administration, labor and employee relations, personnel policy administration, training coordination, and workforce planning. The department's role is to support consistent personnel practices across the organization, maintain compliance with employment-related requirements, and help departments recruit, retain, and develop the staff needed to deliver County services.

The department also supports the County's broader strategic priorities related to employees, including workforce development, employee satisfaction, recruitment improvements, compensation and benefits analysis, and retention.

The HR Department also oversees the Safety Committee Fund. The Safety Committee Fund supports the County's employee safety, loss prevention, and workplace wellness activities. The Safety Committee coordinates safety programs, assists management in promoting safe working conditions, supports safety orientation and training, evaluates workplace hazards, reviews loss trends, recommends corrective action, and helps identify protective equipment or ergonomic improvements needed to reduce workplace injuries.

Projects & Initiatives

For FY2027, Human Resources continues to focus on operational efficiency, process standardization, compensation and benefits administration, employee engagement, and implementation of improved HR and payroll systems. Recent budgets have emphasized automation, standardized procedures, compensation structure improvements, benefit analysis, and the joint Finance/HR work needed to replace or improve legacy HRIS, payroll, and ERP systems.

The FY2027 budget reflects a 7% decrease in materials and services for this department. These cost reductions are in support of the direction and effort to remove surplus or contingency funding from departmental budgets with the goal of supporting a sustainable, structurally balanced operating budget. The budgetary reductions are unlikely to have any noticeable operational impact.

Personnel

The department has 2.8 budget FTEs. There are no changes to the departmental FTE budget for FY2027

GF: 131-HUMAN RESOURCES

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

101-131: Human Resources

FY2027 BUDGET-PROPOSED BUDGET SUMMARY							
	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed	Variance	%
Revenues							
OTHER REVENUE SOURCES	-	\$750	\$590	-	\$0	\$0	-
REVENUES TOTAL	-	\$750	\$590	-	\$0	\$0	-
Expenses							
MATERIALS & SERVICES	\$86,206	\$158,429	\$151,420	\$201,071	\$171,780	\$29,291	15%
PERSONNEL SERVICES	\$334,817	\$324,777	\$270,700	\$464,778	\$441,510	\$23,268	5%
EXPENSES TOTAL	\$421,024	\$483,206	\$422,119	\$665,849	\$613,290	\$52,559	8%
REVENUES LESS EXPENSES	-\$421,024	-\$482,456	-\$421,530	-\$665,849	-\$613,290	-	-

Fund: 228-Safety Committee

FY2027 BUDGET-PROPOSED BUDGET SUMMARY							
	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed	Variance	%
Revenues							
BEGINNING FUND BALANCE	\$13,414	\$20,890	\$34,520	\$34,520	\$37,700	-\$3,180	-9%
OTHER REVENUE SOURCES	\$29,722	\$14,054	\$10,777	\$15,200	\$10,042	\$5,158	34%
REVENUES TOTAL	\$43,136	\$34,944	\$45,298	\$49,720	\$47,742	\$1,978	4%
Expenses							
MATERIALS & SERVICES	\$22,246	\$424	\$3,511	\$45,200	\$47,742	-\$2,542	-6%
UNAPPROPRIATED ENDING FUND BALANCE	-	-	-	\$4,520	\$0	\$4,520	100%
EXPENSES TOTAL	\$22,246	\$424	\$3,511	\$49,720	\$47,742	\$1,978	4%
REVENUES LESS EXPENSES	\$20,890	\$34,520	\$41,787	\$0	\$0	-	-



Departmental Summaries

FY2026-27 Budget

Community Services Administration

Department Overview

Community Services Administration provides oversight for several County service areas that directly affect public access, facilities, mobility, recreation, and community support. The department was created in FY2026 after the County hired an Assistant County Administrator with management oversight of Veterans Services, Facilities, Public Transportation, the County Fair, and Parks. Creating a separate department improved budget transparency by accounting for the administrative and oversight costs associated with these functions.

Projects & Initiatives

Personnel

The department has 2 budgeted FTEs; 20% of the salary and benefits for the Administrative Assistant is allocated to the Parks Department which is why that position is only reflected as 0.8 in this department. There are no changes to the departmental FTE budget for FY2027

GF: 133-Community Services Administration

Position Name	GENERAL FUND
Allocated FTE Count	
Administrative Assistant (CS)	0.8
Assistant County Administrator	1
ALLOCATED FTE COUNT	1.8

101-133: Community Services Administration

FY2027 BUDGET-PROPOSED BUDGET SUMMARY							
	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed	Variance	%
Revenues							
OTHER REVENUE SOURCES	-	-	\$82	-	-	\$0	-
REVENUES TOTAL	-	-	\$82	-	-	\$0	-
Expenses							
MATERIALS & SERVICES	-	\$0	\$8,334	\$23,414	\$24,175	-\$761	-3%
PERSONNEL SERVICES	-	-	\$165,959	\$202,274	\$283,324	-\$81,050	-40%

FY2027 BUDGET-PROPOSED BUDGET SUMMARY

	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed	Variance	%
EXPENSES TOTAL	-	\$0	\$174,293	\$225,688	\$307,499	-\$81,811	-36%
REVENUES LESS EXPENSES	\$0	\$0	-\$174,211	-\$225,688	-\$307,499	-	-



Departmental Summaries

FY2026-27 Budget

General Fund Non-Departmental

Department Overview

General Fund Non-Departmental accounts for General Fund resources and requirements that are not assigned to a specific department or operating program. This includes major General Fund revenues, interfund transfers, operating contingency, unappropriated ending fund balance, and other costs that are Countywide in nature rather than attributable to one organizational unit.

Most expenditures in Non-Departmental are not operating costs. The largest expenditure category is interfund transfers, which are used to move General Fund resources to other funds for specific purposes. In FY2027, this category is significantly higher because accumulated General Fund surplus is being transferred to the Capital Improvement Projects Fund. This approach separates one-time capital funding from recurring General Fund operations and better aligns surplus resources with long-term infrastructure and facility needs.

Budget Discussion

The FY2027 proposed General Fund Non-Departmental budget includes **\$29,398,282** in total revenues and resources, a decrease of **\$721,952**, or approximately **2%**, from the FY2026 adopted budget.

Major resources include **\$11,000,000** in beginning fund balance, **\$17,709,961** in taxes, **\$65,850** in federal, state, and local revenue, **\$60,000** in charges, fees, licenses, permits, fines, and assessments, and **\$562,471** in other revenue sources. No interfund transfer revenue is proposed in FY2027.

Total FY2027 Non-Departmental requirements are proposed at **\$11,460,826**, an increase of **\$1,217,524**, or approximately **12%**, from the FY2026 adopted budget. The largest component is **\$4,014,495** in interfund transfers. These transfers primarily represent the movement of accumulated General Fund surplus into the Capital Improvement Projects Fund and other funds where the resources will be used for Board-approved, non-operating purposes.

The budget also includes **\$1,187,000** in operating contingency and **\$6,000,000** in unappropriated ending fund balance. These amounts preserve General Fund flexibility, maintain liquidity, and provide financial protection against revenue volatility, emergencies, and unanticipated operating needs.

Materials and services are proposed at **\$259,331**, a decrease of **\$203,334**, or approximately **44%**, from the FY2026 adopted budget. No personnel services or special payments are proposed in FY2027.

Overall, the FY2027 Non-Departmental budget reflects a deliberate strategy to maintain a strong General Fund reserve position while moving excess accumulated fund balance into capital reserves rather than allowing one-time resources to remain embedded in the operating fund.

101-ND: Non-Departmental

FY2027 BUDGET-PROPOSED BUDGET SUMMARY							
	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed	Variance	%
Revenues							
BEGINNING FUND BALANCE	\$13,942,445	\$18,321,112	\$11,321,072	\$11,321,000	\$11,000,000	\$321,000	3%
TAXES	\$16,557,130	\$16,664,583	\$16,620,291	\$16,722,639	\$17,709,961	-\$987,322	-6%
FEDERAL, STATE, & LOCAL	\$180,424	\$69,822	\$65,206	\$104,620	\$65,850	\$38,770	37%
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$47,403	\$51,168	\$60,495	\$30,000	\$60,000	-\$30,000	-100%
OTHER REVENUE SOURCES	\$752,414	\$635,490	\$528,062	\$205,000	\$562,471	-\$357,471	-174%
INTERFUND TRANSFERS	\$167,653	\$287,010	\$1,736,361	\$1,736,975	\$0	\$1,736,975	100%
REVENUES TOTAL	\$31,647,470	\$36,029,185	\$30,331,488	\$30,120,234	\$29,398,282	\$721,952	2%
Expenses							
MATERIALS & SERVICES	\$269,249	\$580,188	\$289,613	\$462,665	\$259,331	\$203,334	44%
PERSONNEL SERVICES	\$1,833	\$1,000,000	-	\$0	\$0	\$0	-
SPECIAL PAYMENTS	\$25,949	\$0	\$3,206	\$0	\$0	\$0	-
INTERFUND TRANSFERS	\$1,424,002	\$9,949,326	-	\$695,643	\$4,014,495	-\$3,318,852	-477%
OPERATING CONTINGENCY	-	-	-	\$1,467,894	\$1,187,000	\$280,894	19%
UNAPPROPRIATED ENDING FUND BALANCE	-	-	-	\$7,617,100	\$6,000,000	\$1,617,100	21%
EXPENSES TOTAL	\$1,721,033	\$11,529,513	\$292,819	\$10,243,302	\$11,460,826	-\$1,217,524	-12%
REVENUES LESS EXPENSES	\$29,926,437	\$24,499,672	\$30,038,669	\$19,876,932	\$17,937,456	-	-



Departmental Summaries

FY2026-27 Budget

Community & Economic Development

Planning Department
Community Development
Economic Development



Departmental Summaries

FY2026-27 Budget

Planning Department

Department Overview

The Planning Department administers Morrow County's land use planning and development review functions. The department processes land use and permit applications, coordinates with property owners, developers, state and federal agencies, and other local jurisdictions, and supports implementation of the County's zoning, development, and comprehensive planning requirements. Current planning activity continues to increase, and many applications now require more complex review, additional interagency coordination, and significant staff time before a decision can be issued.

In addition to permit application review, the department continues to work on broader planning and policy projects, including plan and code updates, long-range planning, and updates to the Columbia River Heritage Trail Plan.

The Planning Department also plays a significant role in water-related planning and coordination. Prior budget materials note that most water quality and planning efforts were consolidated into the Water Planning Fund because of the significance of the issue and the need to accurately track County resources dedicated to this work. Those efforts have been led and overseen by Planning and Community Development.

Overall, the Planning Department budget supports both immediate development-review workload and longer-range policy, infrastructure, and water-resource planning. These functions are central to managing growth, supporting responsible development, improving public access to planning services, and advancing County priorities.

Budget Discussion

The FY2027 proposed budget for the Planning Department totals **\$1,070,737**, an increase of **\$107,225**, or approximately **11%**, from the FY2026 adopted budget of **\$963,512**.

Revenues are proposed at **\$163,300**, an increase of **\$32,255**, or approximately **25%**, from the FY2026 adopted budget of **\$131,045**. Revenue includes **\$72,300** in charges, fees, licenses, permits, fines, and assessments, and **\$91,000** in interfund transfers. No federal, state, and local revenue or other revenue sources are proposed for FY2027.

Personnel services are proposed at **\$910,533**, an increase of **\$91,048**, or approximately **11%**, from the FY2026 adopted budget. Materials and services are proposed at **\$111,604**, a slight decrease of **\$2,423**, or approximately **2%**. Capital outlay is proposed at **\$48,600**, an increase of **\$18,600**, or approximately **62%**, from the FY2026 adopted budget.

The FY2027 proposed budget results in a net General Fund requirement of **\$907,437**. This reflects the fact that, while the department receives planning and permit-related revenues, those revenues do not fully recover the cost of maintaining the County's planning function. The budget supports continued service delivery in a higher-volume and higher-complexity permitting environment while maintaining capacity for long-range planning and regulatory compliance work.

GF: 115-PLANNING DEPARTMENT

Position Name	PLANNING DEPARTMENT
Allocated FTE Count	
Administrative Assistant	1
Compliance Planner	1
Principle Planner	1
Planning Director	1
Associate Planner	1
GIS Analyst	1
ALLOCATED FTE COUNT	6

101-115: Planning Department

FY2027 BUDGET-PROPOSED BUDGET SUMMARY							
	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed	Variance	%
Revenues							
FEDERAL, STATE, & LOCAL	\$5,000	\$3,500	\$1,500	\$5,000	\$0	\$5,000	100%
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$135,825	\$82,708	\$47,314	\$45,845	\$72,300	-\$26,455	-58%
OTHER REVENUE SOURCES	\$155,453	\$7,438	\$254,612	\$200	\$0	\$200	100%
INTERFUND TRANSFERS	–	\$31,206	\$55,971	\$80,000	\$91,000	-\$11,000	-14%
REVENUES TOTAL	\$296,278	\$124,851	\$359,396	\$131,045	\$163,300	-\$32,255	-25%
Expenses							
MATERIALS & SERVICES	\$73,968	\$78,373	\$70,672	\$114,027	\$111,604	\$2,423	2%
PERSONNEL SERVICES	\$415,658	\$679,677	\$624,051	\$819,485	\$910,533	-\$91,048	-11%
CAPITAL OUTLAY	–	–	\$16,395	\$30,000	\$48,600	-\$18,600	-62%
EXPENSES TOTAL	\$489,626	\$758,050	\$711,118	\$963,512	\$1,070,737	-\$107,225	-11%
REVENUES LESS EXPENSES	-\$193,348	-\$633,199	-\$351,722	-\$832,467	-\$907,437	–	–



Departmental Summaries

FY2026-27 Budget

Community Development

Department Overview

The Community Development section includes the Building Permit Fund and the Water Planning Fund. These funds support two distinct functions: administration of the County's building permit and inspection program, and coordination of water-related planning and groundwater response activities.

The Building Permit Fund accounts for building permit revenues and related restricted resources. Morrow County's building permit and inspection program is contracted to the City of Boardman. Under this arrangement, the City performs the permit and inspection work, retains the portion of revenue necessary to support those services, and remits the remaining permit revenues to the County. Because the County does not directly perform building inspection services or maintain a County inspection program, there are no direct inspection-related operating expenditures budgeted in this fund.

The restricted nature of building permit revenues limits how the County can use these resources. For FY2027, the Building Permit Fund includes a transfer to the Planning Department to support **10% of Planning Department salary costs**, reflecting Planning's role in managing, overseeing, coordinating, and assisting the City of Boardman as needed with building permits and inspection-related matters.

The Water Planning Fund accounts for resources used to address groundwater and water-quality issues affecting Morrow County. The fund is primarily used for expenditures related to the County's groundwater response work, including the EPA grant-funded effort connected to groundwater contamination and related planning, coordination, testing, technical assistance, and community response activities. The largest funding source in this area is the County's **\$1.7 million EPA grant**, which has been received and continues to be expended over multiple fiscal years.

Budget Discussion

The FY2027 proposed Building Permit Fund budget totals **\$8,293,697**, an increase of **\$2,325,871**, or approximately **39%**, from the FY2026 adopted budget of **\$5,967,826**. Resources include **\$7,200,000** in beginning fund balance, **\$950,000** in charges, fees, licenses, permits, fines, and assessments, and **\$143,697** in other revenue sources.

FY2027 Building Permit Fund expenditures include **\$1,013** in materials and services, **\$91,000** in interfund transfers, and **\$8,201,684** reserved for future expenditures. The interfund transfer supports the Planning Department's administrative and oversight role related to the contracted building permit and inspection program. The balance of the fund is reserved because the revenue is restricted and

there are limited eligible County-level expenditures while the operational permit and inspection work is performed under contract by the City of Boardman.

The FY2027 proposed Water Planning Fund budget totals **\$616,000**, a decrease of **\$524,000**, or approximately **46%**, from the FY2026 adopted budget of **\$1,140,000**. Resources include **\$15,282** in beginning fund balance, **\$600,000** in federal, state, and local revenue, and **\$718** in other revenue sources.

Water Planning Fund expenditures include **\$492,000** in materials and services and **\$124,000** in special payments. The FY2027 budget continues to support groundwater-related work, including expenditures tied to the EPA grant and other County water planning and response activities. The reduction from FY2026 reflects the timing of grant-funded activity and the continued drawdown of previously awarded resources rather than a reduction in the importance of the County's groundwater response efforts.

Fund: 237-Building Permit Fund

FY2027 BUDGET-PROPOSED BUDGET SUMMARY							
	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed	Variance	%
Revenues							
BEGINNING FUND BALANCE	\$2,354,204	\$4,139,544	\$5,402,826	\$5,402,826	\$7,200,000	-\$1,797,174	-33%
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$1,692,230	\$1,109,819	\$713,783	\$500,000	\$950,000	-\$450,000	-90%
OTHER REVENUE SOURCES	\$116,446	\$184,798	\$208,499	\$65,000	\$143,697	-\$78,697	-121%
REVENUES TOTAL	\$4,162,881	\$5,434,162	\$6,325,108	\$5,967,826	\$8,293,697	-\$2,325,871	-39%
Expenses							
MATERIALS & SERVICES	-	\$0	\$1,519	\$0	\$1,013	-\$1,013	-
PERSONNEL SERVICES	\$23,337	\$130	-	\$0	\$0	\$0	-
INTERFUND TRANSFERS	-	\$31,206	\$55,971	\$80,000	\$91,000	-\$11,000	-14%
RESERVE FOR FUTURE EXPENDITURES	-	-	-	\$5,887,826	\$8,201,684	-\$2,313,858	-39%
EXPENSES TOTAL	\$23,337	\$31,335	\$57,490	\$5,967,826	\$8,293,697	-\$2,325,871	-39%
REVENUES LESS EXPENSES	\$4,139,544	\$5,402,826	\$6,267,618	\$0	\$0	-	-

Fund: 245-Water Planning

FY2027 BUDGET-PROPOSED BUDGET SUMMARY							
	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed	Variance	%
Revenues							
BEGINNING FUND BALANCE	\$10,258	\$44,907	\$35,984	\$170,000	\$15,282	\$154,718	91%
FEDERAL, STATE, & LOCAL	\$129,964	\$662,698	\$165,393	\$970,000	\$600,000	\$370,000	38%
OTHER REVENUE SOURCES	\$1,460	\$785	\$1,253	\$0	\$718	-\$718	-
INTERFUND TRANSFERS	\$70,000	\$66,000	-	\$0	\$0	\$0	-
REVENUES TOTAL	\$211,682	\$774,390	\$202,631	\$1,140,000	\$616,000	\$524,000	46%
Expenses							
MATERIALS & SERVICES	\$166,775	\$728,385	\$350,482	\$1,016,000	\$492,000	\$524,000	52%
SPECIAL PAYMENTS	-	-	-	\$124,000	\$124,000	\$0	0%
INTERFUND TRANSFERS	-	\$10,021	-	\$0	\$0	\$0	-
EXPENSES TOTAL	\$166,775	\$738,406	\$350,482	\$1,140,000	\$616,000	\$524,000	46%
REVENUES LESS EXPENSES	\$44,907	\$35,984	-\$147,852	\$0	\$0	-	-



Departmental Summaries

FY2026-27 Budget

Economic Development

Department Overview

Fund 219 accounts for Morrow County's economic development activities supported by Video Lottery resources and interfund transfers, including transfers from Strategic Investment Program and General Fund resources. The fund supports County museum operations, County tourism efforts, community grant programs, and other Board-approved economic and community development priorities.

A major FY2027 change is the shift to the **Morrow County Community Assistance Grant Program**, which formalizes the County's prior community grant process into a more transparent, objective, and accessible structure. The County's public program materials state that the program was created to improve transparency and access to County funding for nonprofit and community organizations, with applications reviewed by a five-member committee and scored using a preset metric before recommendations are advanced for Board ratification.

The Equity Fund is the County's revolving loan fund used to support economic development lending. Morrow County states that the Equity Fund was established in 2003 to provide funding assistance for businesses within the County, typically for permanent financing for real estate or equipment purchases. The fund is administered by the Greater Eastern Oregon Development Corporation on behalf of the County, with loan requests initially reviewed by the Equity Fund Loan Review Committee before Board consideration.

Budget Discussion

The FY2027 proposed Economic Development Fund budget totals **\$1,265,030**, an increase of **\$1,072,343** from the FY2026 adopted budget. Revenues include **\$42,000** in beginning fund balance, **\$128,000** in federal, state, and local revenue, **\$2,097** in other revenue sources, and **\$1,092,933** in interfund transfers.

Expenditures include **\$57,030** in materials and services and **\$1,208,000** in special payments. The special payments category reflects the fund's primary purpose as a pass-through and program-support fund for community assistance grants, tourism, museums, and other economic development initiatives rather than a County operating department.

For FY2027, **\$458,000** is available for community grants through the Morrow County Community Assistance Grant Program. This represents a significant improvement in governance over the prior grant structure because it creates an application process, review committee, scoring framework, and Board ratification process rather than relying on less formal funding requests.

The FY2027 budget also includes a significant **\$750,000 General Fund transfer**. This amount relates to a prior Board commitment for capital improvement assistance to the Heppner daycare project. Because the project has not yet moved forward and the commitment is non-operating in nature, moving the committed amount from the General Fund into the Economic Development Fund provides a cleaner budget structure and better aligns the funding with its economic and community development purpose.

The FY2027 proposed Equity Fund budget totals **\$707,620**. Resources include **\$685,000** in beginning fund balance and **\$22,620** in other revenue sources. Budgeted requirements include **\$9,092** in materials and services and **\$698,528** in unappropriated ending fund balance. This structure preserves the fund's lending capacity while budgeting limited administrative costs.

Fund: 219-Economic Development

FY2027 BUDGET-PROPOSED BUDGET SUMMARY							
	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed	Variance	%
Revenues							
BEGINNING FUND BALANCE	\$72,262	\$64,163	\$64,688	\$64,687	\$42,000	\$22,687	35%
FEDERAL, STATE, & LOCAL	\$128,057	\$128,967	\$95,382	\$128,000	\$128,000	\$0	0%
OTHER REVENUE SOURCES	\$2,190	\$3,601	\$1,539	\$0	\$2,097	-\$2,097	-
INTERFUND TRANSFERS	-	\$240,300	-	\$0	\$1,092,933	-\$1,092,933	-
REVENUES TOTAL	\$202,509	\$437,031	\$161,609	\$192,687	\$1,265,030	-\$1,072,343	-557%
Expenses							
MATERIALS & SERVICES	\$48,346	\$37,343	\$41,751	\$57,000	\$57,030	-\$30	0%
SPECIAL PAYMENTS	\$90,000	\$335,000	\$70,500	\$93,000	\$1,208,000	-\$1,115,000	-1,199%
UNAPPROPRIATED ENDING FUND BALANCE	-	-	-	\$42,687	\$0	\$42,687	100%
EXPENSES TOTAL	\$138,346	\$372,343	\$112,251	\$192,687	\$1,265,030	-\$1,072,343	-557%
REVENUES LESS EXPENSES	\$64,163	\$64,688	\$49,358	\$0	\$0	-	-

Fund: 240-Equity Fund

FY2027 BUDGET-PROPOSED BUDGET SUMMARY							
	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed	Variance	%
Revenues							
BEGINNING FUND BALANCE	\$628,639	\$639,485	\$654,433	\$654,432	\$685,000	-\$30,568	-5%
OTHER REVENUE SOURCES	\$19,449	\$20,761	\$17,301	\$13,000	\$22,620	-\$9,620	-74%
REVENUES TOTAL	\$648,088	\$660,246	\$671,733	\$667,432	\$707,620	-\$40,188	-6%
Expenses							
MATERIALS & SERVICES	\$8,603	\$5,813	\$138	\$13,000	\$9,092	\$3,908	30%
UNAPPROPRIATED ENDING FUND BALANCE	-	-	-	\$654,432	\$698,528	-\$44,096	-7%
EXPENSES TOTAL	\$8,603	\$5,813	\$138	\$667,432	\$707,620	-\$40,188	-6%
REVENUES LESS EXPENSES	\$639,485	\$654,433	\$671,596	\$0	\$0	-	-



Departmental Summaries

FY2026-27 Budget

Transportation

Lexington Airport
Morrow County Public Transit



Departmental Summaries

FY2026-27 Budget

Airport

Department Overview

The Lexington Airport Department accounts for the operating, maintenance, and capital needs of the County's public airport facility. Budgeted resources are used to maintain safe and functional airport facilities, preserve runway and taxiway conditions, support required inspections and compliance activities, and provide for utilities, contracted services, insurance, repairs, and other costs necessary to keep the airport operational.

The airport continues to serve as a critical base for agricultural aviation operations while supporting a diverse range of activities, including general aviation, business aviation, medical transport, and charter services. Locally based aircraft include single-engine piston aircraft and turbine-powered agricultural aircraft that play a vital role in regional agricultural productivity. In addition to local traffic, the airport accommodates intermediate general aviation and business aviation activity, including turboprop aircraft, business jets, helicopter operations, and fixed-wing air ambulance services. Medevac operations remain a crucial component of the airport's mission, providing reliable access to emergency medical transport for the region.

Projects & Initiatives

For FY2027, the Airport budget continues to focus on maintaining core airport operations, protecting prior capital investments, and positioning the facility to support agricultural, business, emergency, and emerging aviation uses as needs and funding opportunities develop. Additionally, there will be a focus on AWOS support and operational reliability and an enhanced weed control program.

AWOS Support and Operational Reliability

Given the airport's ongoing medevac fixed-wing operations, continued investment in the maintenance and reliability of the Automated Weather Observing System (AWOS) is essential. Accurate and dependable weather reporting is critical to emergency response flights, particularly during marginal weather conditions. Ensuring the system remains fully operational directly supports life-saving services in the region.

Airfield Maintenance – Enhanced Weed Control Program

Airfield safety and compliance require consistent vegetation management. The airport has recently experienced increased chemical resistance in invasive and nuisance vegetation species.

This updated approach will:

- Address chemical resistance concerns
- Maintain runway and taxiway safety areas

- Protect pavement integrity
- Ensure regulatory compliance
- Preserve overall airfield conditions

Investing in proactive vegetation management reduces long-term infrastructure costs and maintains safe operating conditions.

Capital Investments & Major Projects

Precision Approach Path Indicator (PAPI) – Construction Phase

The airport is now moving from the design phase into the construction phase of the Precision Approach Path Indicator (PAPI) lighting system. This project represents a significant safety enhancement by providing pilots with a clear, reliable visual glide slope indicator during approach.

The PAPI system will:

- Improve approach accuracy and runway alignment
- Enhance safety during night operations and reduced visibility conditions
- Provide added reliability for medevac and business aviation flights
- Support turbine aircraft operations and continued traffic demand

Completion of this project will directly strengthen operational safety and improve service reliability for all airport users.

FUND: 205-AIRPORT

Position Name	AIRPORT
Allocated FTE Count	
PW Administrative Manager	0.25
Public Works Director	0.2
Deputy Public Works Director	0.05
ALLOCATED FTE COUNT	0.5

Fund: 205-Airport

FY2027 BUDGET-PROPOSED BUDGET SUMMARY							
	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed	Variance	%
Revenues							
BEGINNING FUND BALANCE	\$212,904	\$298,189	\$271,037	\$271,037	\$121,000	\$150,037	55%
FEDERAL, STATE, & LOCAL	\$1,366,767	\$45,592	–	\$118,352	\$369,998	-\$251,646	-213%
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$65,873	\$81,823	\$86,996	\$72,000	\$75,000	-\$3,000	-4%
OTHER REVENUE SOURCES	\$16,910	\$13,792	\$10,623	\$6,700	\$39,179	-\$32,479	-485%
INTERFUND TRANSFERS	\$191,616	–	–	\$0	\$0	\$0	–
REVENUES TOTAL	\$1,854,070	\$439,396	\$368,656	\$468,089	\$605,177	-\$137,088	-29%
Expenses							
MATERIALS & SERVICES	\$66,325	\$116,310	\$81,215	\$152,534	\$112,977	\$39,557	26%
PERSONNEL SERVICES	\$45,591	\$49,548	\$12,843	\$17,567	\$84,452	-\$66,885	-381%
CAPITAL OUTLAY	\$1,443,965	\$2,500	\$138,488	\$118,950	\$375,000	-\$256,050	-215%
OPERATING CONTINGENCY	–	–	–	\$23,632	\$10,000	\$13,632	58%
RESERVE FOR FUTURE EXPENDITURES	–	–	–	\$41,869	\$0	\$41,869	100%
UNAPPROPRIATED ENDING FUND BALANCE	–	–	–	\$113,537	\$22,748	\$90,789	80%
EXPENSES TOTAL	\$1,555,882	\$168,358	\$232,546	\$468,089	\$605,177	-\$137,088	-29%
REVENUES LESS EXPENSES	\$298,189	\$271,037	\$136,110	\$0	\$0	–	–



Departmental Summaries

FY2026-27 Budget

Morrow County Public Transit

Department Overview

Morrow County Public Transit, “The Loop,” provides safe, caring, and reliable transportation services intended to improve mobility, access to services, and quality of life for County residents. The department serves all of Morrow County, including veterans, seniors, persons with disabilities, low-income residents, individuals with limited or no transportation, students, and the general public. In a rural county where distance can be a barrier to employment, healthcare, education, shopping, and essential services, public transit provides an important connection between residents and the places they need to go.

The Public Transit Fund accounts for the operating, staffing, vehicle, maintenance, administrative, and grant-funded activities of The Loop. Prior budget documents note that Public Transit is primarily grant funded through Oregon Department of Transportation programs, including a combination of state and federal funding, which makes financial tracking and compliance more complex than a typical operating department.

Capital Investments & Major Projects

Public Transit is planning to purchase an additional transit vehicle in FY2027. Rather than utilizing grant funds for this purchase, the request was to use County general funds that had previously been allocated for the construction of a new transit facility. That project has been postponed indefinitely.

FUND: 216-MORROW COUNTY PUBLIC TRANSIT

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

Fund: 216-Public Transit

FY2027 BUDGET-PROPOSED BUDGET SUMMARY							
	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed	Variance	%
Revenues							
BEGINNING FUND BALANCE	\$367,659	\$428,789	\$533,505	\$533,505	\$600,000	-\$66,495	-12%
FEDERAL, STATE, & LOCAL	\$678,505	\$970,136	\$626,334	\$1,089,449	\$1,060,449	\$29,000	3%

FY2027 BUDGET-PROPOSED BUDGET SUMMARY

	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed	Variance	%
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$9,308	\$394	\$53	\$0	\$75	-\$75	-
OTHER REVENUE SOURCES	\$23,975	\$17,108	\$104,995	\$5,150	\$18,312	-\$13,162	-256%
INTERFUND TRANSFERS	\$95,726	-	\$106,601	\$107,000	\$0	\$107,000	100%
REVENUES TOTAL	\$1,175,174	\$1,416,427	\$1,371,488	\$1,735,104	\$1,678,836	\$56,268	3%
Expenses							
MATERIALS & SERVICES	\$185,796	\$200,404	\$163,133	\$187,172	\$179,353	\$7,819	4%
PERSONNEL SERVICES	\$560,194	\$670,230	\$519,937	\$794,068	\$998,208	-\$204,140	-26%
CAPITAL OUTLAY	\$395	\$12,288	\$0	\$140,147	\$0	\$140,147	100%
OPERATING CONTINGENCY	-	-	-	\$613,717	\$174,289	\$439,428	72%
RESERVE FOR FUTURE EXPENDITURES	-	-	-	\$0	\$326,986	-\$326,986	-
EXPENSES TOTAL	\$746,384	\$882,922	\$683,070	\$1,735,104	\$1,678,836	\$56,268	3%
REVENUES LESS EXPENSES	\$428,789	\$533,505	\$688,418	\$0	\$0	-	-



Departmental Summaries

FY2026-27 Budget

Public Safety

Sheriff's Office
Emergency Dispatch
Community Corrections

Emergency Management
Emergency Medical Services
District Attorney Office
Victim & Witness Support

Juvenile Department
Public Safety Coordinating Council
Court Security



Departmental Summaries

FY2026-27 Budget

Sheriff's Office

Department Overview

The Sheriff's Office provides countywide law enforcement, public safety, and emergency response services for Morrow County. The department's core responsibilities include general patrol, traffic enforcement, criminal investigations, major crimes response, civil process, court security, concealed handgun licensing, records services, search and rescue, marine patrol, OHV patrol, school resource deputy services, and contract law enforcement services. Prior budget documents describe the Sheriff's Office as operating through six divisions: Operations, Communications, Civil, Parole and Probation, Criminal, and Emergency Management.

The Sheriff's office also maintains a reserve fund. The purpose of this fund is to account for donations, grants and other one time or limited duration payments that are restricted for the Sheriff's office use.

Projects & Initiatives

For FY2027, the Sheriff's Office budget supports the personnel, equipment, vehicles, training, contracts, and operating costs necessary to maintain public safety coverage across a large rural county. The County's Capital Improvement Plan also identifies the need for a future Sheriff's Office and dispatch facility because the existing facility is outdated and was not designed for the operational, technological, or security requirements of a modern law enforcement agency. The department's budget therefore supports both current service delivery and long-term planning for facilities, equipment, and public safety infrastructure needed to meet Countywide law enforcement and emergency response needs.

Also, in preparation of the FY2027 budget, the Sheriff had his team did a thorough review of the department's budget in order to identify areas of opportunity for budget reductions in support of the County wide goal to re-establish an operating budget that is structurally balanced. This effort resulted in a \$115,000 reduction in materials and services costs in the Sheriff's Office primary department in the General Fund. While some of these savings were offset in increases in liability and vehicle insurance premiums there was a net decrease in materials and services of over \$80,000.

In addition to the capital reserves being accumulated for the future replacement of the Sheriff's office building, other capital expenditures include the annual replacement of patrol vehicles in the amount of \$413,000 and the completion of the mobile commander center vehicle that is funded by an AWS grant.

Personnel

This department has a total of 30.475 budgeted FTE. Although there were no changes to budgeted FTEs included in the budget for FY2027, there are some cost increases resulting from additional incentive compensation to

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

101-113: Sheriff Office

	FY2027 BUDGET-PROPOSED BUDGET SUMMARY						
	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed	Variance	%
Revenues							
FEDERAL, STATE, & LOCAL	\$76,437	\$229,989	\$162,057	\$102,305	\$118,580	-\$16,275	-16%
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$568,524	\$537,359	\$375,336	\$461,914	\$540,900	-\$78,986	-17%
OTHER REVENUE SOURCES	\$107,459	\$28,598	\$90,140	\$6,000	\$0	\$6,000	100%
REVENUES TOTAL	\$752,420	\$795,947	\$627,533	\$570,219	\$659,480	-\$89,261	-16%
Expenses							
MATERIALS & SERVICES	\$1,143,250	\$1,206,730	\$1,442,622	\$1,581,279	\$1,497,885	\$83,394	5%
PERSONNEL SERVICES	\$3,896,346	\$3,665,400	\$3,646,547	\$4,803,958	\$5,008,922	-\$204,964	-4%
CAPITAL OUTLAY	\$482,905	\$508,767	\$427,482	\$451,036	\$413,000	\$38,036	8%
SPECIAL PAYMENTS	\$2,145	\$1,665	\$1,320	\$2,500	\$2,500	\$0	0%
EXPENSES TOTAL	\$5,524,645	\$5,382,561	\$5,517,971	\$6,838,773	\$6,922,307	-\$83,534	-1%
REVENUES LESS EXPENSES	-\$4,772,226	-\$4,586,615	-\$4,890,438	-\$6,268,554	-\$6,262,827	-	-

FUnd: 522-Sheriff's Office Reserve

	FY2027 BUDGET-PROPOSED BUDGET SUMMARY						
	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed	Variance	%
Revenues							
BEGINNING FUND BALANCE	\$15,713	\$11,809	\$310,840	\$8,500	\$307,000	-\$298,500	-3,512%
FEDERAL, STATE, & LOCAL	-	\$300,000	-	\$300,000	\$0	\$300,000	100%
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	-	-	-	\$2,000	\$0	\$2,000	100%
OTHER REVENUE SOURCES	\$864	\$2,803	\$10,852	\$1,800	\$4,079	-\$2,279	-127%
REVENUES TOTAL	\$16,578	\$314,613	\$321,691	\$312,300	\$311,079	\$1,221	0%
Expenses							
MATERIALS & SERVICES	\$4,768	\$3,773	\$4,703	\$12,300	\$12,453	-\$153	-1%
CAPITAL OUTLAY	-	-	\$11,402	\$300,000	\$280,000	\$20,000	7%
RESERVE FOR FUTURE EXPENDITURES	-	-	-	-	\$18,626	-\$18,626	-
EXPENSES TOTAL	\$4,768	\$3,773	\$16,105	\$312,300	\$311,079	\$1,221	0%
REVENUES LESS EXPENSES	\$11,809	\$310,840	\$305,587	\$0	\$0	-	-



Departmental Summaries

FY2026-27 Budget

Emergency Dispatch (Communications)

Department Overview

The Emergency Dispatch Fund accounts for Morrow County's emergency communications and dispatch operations. The Morrow County Dispatch Center receives and relays emergency 9-1-1 calls for police, fire, and medical response throughout Morrow County, while also handling non-emergency calls for service received through business lines. Dispatch serves as the first point of contact for residents and visitors during emergencies and provides the communications link between the public, law enforcement, fire agencies, emergency medical services, and other responding agencies. The Center also maintains electronic records for the agencies it dispatches for, using multiple databases, and tracks Morrow County individuals in custody.

Budget Discussion

The FY2027 budget continues support for the County's emergency dispatch operations, including staffing, dispatch technology, communications systems, software maintenance, and other resources necessary to maintain reliable 24-hour public safety communications. Because emergency dispatch is a core public safety service, operational continuity, system reliability, and dispatcher readiness remain central priorities.

This budget also recognizes the continuing need to maintain and modernize emergency communication infrastructure. Reliable dispatch operations depend not only on trained personnel, but also on properly maintained workstations, radio systems, records systems, and software platforms. Continued investment in these systems supports faster response coordination, improved situational awareness, and better service to residents, visitors, and public safety partners.

Emergency Dispatch remains an essential County service with costs that are driven primarily by staffing, technology, system maintenance, and the need to provide continuous coverage. The FY2027 budget is intended to sustain current service levels while positioning the department to address future communication, equipment, and operational needs.

Included in the FY2027 budget is the replacement of the event recorder and logging system that is utilized by this department. Emergency Dispatch currently shares a radio, phone, and recording/logging system with the Umatilla County Sheriff's Office to reduce costs and improve operational efficiency for both agencies. The County is required to maintain an operational phone and recording system under applicable public safety records retention requirements. The existing system is outdated and will no longer be supported by the vendor. After reviewing available replacement options with the current provider, the Sheriff's Office has identified a system that meets statutory requirements while providing the reliability, functionality, and continuity needed to support emergency dispatch operations for both agencies.

Personnel

This department has a total of 13 budgeted FTEs. There are no FTE changes included in this budget.

FUND: 207 EMERGENCY DISPATCH

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

Fund: 207-Emergency Dispatch

FY2027 BUDGET-PROPOSED BUDGET SUMMARY							
	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed	Variance	%
Revenues							
BEGINNING FUND BALANCE	\$999,083	\$1,270,273	\$1,404,987	\$1,404,986	\$625,000	\$779,986	56%
FEDERAL, STATE, & LOCAL	\$581,112	\$574,256	\$297,601	\$560,000	\$560,000	\$0	0%
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$34,226	\$0	\$58,278	\$92,130	\$96,800	-\$4,670	-5%
OTHER REVENUE SOURCES	\$41,663	\$53,721	\$45,615	\$10,000	\$41,232	-\$31,232	-312%
INTERFUND TRANSFERS	–	\$809,239	–	\$458,696	\$940,361	-\$481,665	-105%
REVENUES TOTAL	\$1,656,083	\$2,707,488	\$1,806,480	\$2,525,812	\$2,263,393	\$262,419	10%
Expenses							
MATERIALS & SERVICES	\$45,804	\$56,257	\$47,749	\$115,493	\$82,189	\$33,304	29%
PERSONNEL SERVICES	\$276,654	\$1,246,244	\$1,321,871	\$1,614,502	\$1,720,256	-\$105,754	-7%
CAPITAL OUTLAY	\$63,352	–	\$152,449	\$155,640	\$55,000	\$100,640	65%
OPERATING CONTINGENCY	–	–	–	\$195,674	\$90,000	\$105,674	54%
UNAPPROPRIATED ENDING FUND BALANCE	–	–	–	\$444,503	\$315,948	\$128,555	29%
EXPENSES TOTAL	\$385,810	\$1,302,502	\$1,522,068	\$2,525,812	\$2,263,393	\$262,419	10%
REVENUES LESS EXPENSES	\$1,270,273	\$1,404,987	\$284,412	\$0	\$0	–	–



Departmental Summaries

FY2026-27 Budget

Community Corrections (Parole & Probation)

Department Overview

The Community Corrections Fund accounts for Morrow County's parole and probation operations. This program supervises justice-involved individuals in the community, supports compliance with court-ordered conditions, coordinates required services and treatment referrals, and provides local accountability as an alternative or supplement to incarceration.

Community Corrections is operated within the Sheriff's Office budget structure and is funded primarily through state community corrections resources, program-related revenues, and County support.

Budget Discussion

The FY2027 Community Corrections budget continues support for parole and probation services, including supervision staff, administrative support, contracted services, training, travel, equipment, vehicles, and other operating costs necessary to maintain the program. The department's work directly supports public safety by monitoring compliance, responding to violations, connecting clients with treatment and other services where appropriate, and helping reduce avoidable jail utilization.

A key budget driver for Community Corrections continues to be the gap between dedicated program revenues (including state funding) and the cost of maintaining local supervision services. In FY2026, the budget reflected a net increase in revenue through transfers from the County General Fund to cover the fund deficit, and materials and services increased primarily due to contract service costs, including expected payments to Community Counseling Solutions. Due to the transfers that were made into this fund in FY2026 and the resulting forecasted fund ending balance, it is not anticipated that will require additional capital transfers in FY2027 to support operations.

For FY2027, the budget should be understood as both a public safety investment and a cost-containment tool. Effective community supervision can reduce pressure on jail capacity, improve compliance with court and supervision requirements, and support better coordination between law enforcement, courts, treatment providers, and other justice-system partners. The budget maintains the operating capacity needed to provide these services while recognizing that the program remains dependent on state funding levels and County support.

Personnel

This department has a total of 5 budgeted FTEs. There are no FTE changes included in this budget, however, reflected in this budget is the reclassification of the Work Crew Supervisor position which was increased to a higher grade due to changing certification and training requirements related to the position.

FUND: 510-COMMUNITY CORRECTIONS

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

Fund: 510-Community Corrections

	FY2027 BUDGET-PROPOSED BUDGET SUMMARY						
	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed	Variance	%
Revenues							
BEGINNING FUND BALANCE	\$298,787	\$213,830	\$314,928	\$314,929	\$380,230	-\$65,301	-21%
FEDERAL, STATE, & LOCAL	\$652,426	\$719,669	\$590,635	\$642,800	\$606,717	\$36,083	6%
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$7,988	\$15,000	\$1,300	\$12,000	\$101,388	-\$89,388	-745%
OTHER REVENUE SOURCES	\$3,768	\$10,967	\$2,091	\$8,000	\$35,609	-\$27,609	-345%
INTERFUND TRANSFERS	\$51,255	\$175,191	–	\$310,903	\$0	\$310,903	100%
REVENUES TOTAL	\$1,014,224	\$1,134,657	\$908,954	\$1,288,632	\$1,123,944	\$164,688	13%
Expenses							
MATERIALS & SERVICES	\$199,209	\$189,252	\$202,473	\$273,755	\$239,250	\$34,505	13%
PERSONNEL SERVICES	\$448,145	\$620,909	\$563,566	\$717,315	\$678,627	\$38,688	5%
CAPITAL OUTLAY	\$10,369	–	\$118,868	\$116,500	\$0	\$116,500	100%
SPECIAL PAYMENTS	\$9,567	\$9,567	\$5,022	\$9,567	\$9,567	\$0	0%
OPERATING CONTINGENCY	–	–	–	\$137,326	\$46,500	\$90,826	66%
UNAPPROPRIATED ENDING FUND BALANCE	–	–	–	\$34,169	\$150,000	-\$115,831	-339%
EXPENSES TOTAL	\$667,291	\$819,728	\$889,928	\$1,288,632	\$1,123,944	\$164,688	13%
REVENUES LESS EXPENSES	\$346,933	\$314,928	\$19,026	\$0	\$0	–	–



Departmental Summaries

FY2026-27 Budget

Emergency Management

Department Overview

General Fund Department 117 budgets and accounts for Morrow County's Emergency Management Department. Emergency Management uses an all-hazards, countywide approach to reduce the impact of natural and human-caused incidents. The department identifies hazards, develops emergency and mitigation plans, coordinates response activities, supports training for incident personnel, and works with cities, community organizations, public safety agencies, and regional partners to improve emergency preparedness and incident response.

Emergency Management supports the County's capability to prevent, mitigate, prepare for, respond to, and recover from threatened or actual disasters, including natural disasters, hazardous materials incidents, acts of terrorism, and other human-caused emergencies. The department's core priorities remain the protection of life, property, and the environment.

Budget Discussion

The FY2027 proposed budget for Emergency Management totals **\$263,248**, an increase of **\$24,213**, or approximately **10%**, compared to the FY2026 adopted budget. The increase is driven primarily by personnel services, which are proposed at **\$167,994**, up **\$33,051** from the FY2026 budget. This reflects the cost of maintaining staffing capacity for emergency planning, coordination, preparedness, and response functions.

Materials and services are proposed at **\$95,254**, a decrease of **\$8,838**, or approximately **8%**, from the FY2026 budget. This category supports the department's operating needs, including emergency preparedness activities, training, supplies, communications-related costs, and other program support costs. No capital outlay is proposed for FY2027.

Revenues are proposed at **\$80,263**, a decrease of **\$61,226**, or approximately **43%**, from the FY2026 budget. Federal, state, and local revenues are proposed at **\$62,000**, while charges, fees, licenses, permits, fines, and assessments are proposed at **\$18,263**. Other revenue sources included in the FY2026 budget are not proposed for FY2027. The decline reflects the limited-duration nature of certain prior-year grant or contract revenues and reinforces that Emergency Management remains primarily supported by the General Fund.

The FY2027 proposed budget results in a net General Fund requirement of **\$182,985**, compared to **\$97,546** in the FY2026 adopted budget. This increase reflects both lower projected revenues and higher personnel costs. The budget maintains the County's baseline

emergency management capacity while recognizing that many emergency preparedness activities are dependent on grant availability, partner agency coordination, and one-time funding opportunities.

Personnel

This department has a total of 1 budgeted FTE. There are no FTE changes included in this budget.

GF: 117-EMERGENCY MGMT

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

101-117: Emergency Management

FY2027 BUDGET-PROPOSED BUDGET SUMMARY							
	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed	Variance	%
Revenues							
FEDERAL, STATE, & LOCAL	-\$1,060	\$139,693	\$92,451	\$124,226	\$62,000	\$62,226	50%
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	-	\$16,080	-	-	\$18,263	-\$18,263	-
OTHER REVENUE SOURCES	\$0	-	\$2,367	\$17,263	\$0	\$17,263	100%
REVENUES TOTAL	-\$1,060	\$155,773	\$94,818	\$141,489	\$80,263	\$61,226	43%
Expenses							
MATERIALS & SERVICES	\$12,201	\$37,502	\$56,769	\$104,092	\$95,254	\$8,838	8%
PERSONNEL SERVICES	\$95,477	\$118,299	\$105,006	\$134,943	\$167,994	-\$33,051	-24%
CAPITAL OUTLAY	-	\$60,755	-	\$0	\$0	\$0	-
SPECIAL PAYMENTS	-	\$2,850	-	-	-	\$0	-
EXPENSES TOTAL	\$107,679	\$219,407	\$161,775	\$239,035	\$263,248	-\$24,213	-10%
REVENUES LESS EXPENSES	-\$108,739	-\$63,634	-\$66,957	-\$97,546	-\$182,985	-	-



Departmental Summaries

FY2026-27 Budget

Emergency Medical Services (EMS)

Department Overview

General Fund Department 132 budgets and accounts for Morrow County's financial support of emergency medical services. The County does not directly operate an ambulance service and does not budget personnel in this department. Instead, this budget provides subsidy payments to the Morrow County Health District and Boardman Fire Rescue District, which provide ambulance services within the County.

These subsidies support the continued availability of emergency medical response capacity across Morrow County. Due to the County's rural geography, dispersed population, and the cost of maintaining ambulance service readiness, local emergency medical services cannot be supported solely through service charges or provider revenues. County support helps sustain ambulance coverage and ensures that residents, visitors, and businesses have access to emergency medical transport when needed.

Budget Discussion

The FY2027 proposed budget for Emergency Medical Services totals **\$1,589,912**, all of which is budgeted in **Materials and Services**. There are no personnel services or capital outlay expenditures in this department because the County does not directly staff or operate the ambulance service.

The FY2027 proposed amount represents an increase of **\$89,594**, or approximately **6%**, from the FY2026 adopted budget of **\$1,500,318**. The increase is due to contractual CPI adjustments built into the subsidy agreements with the Morrow County Health District and Boardman Fire Rescue District.

No revenues are budgeted in FY2027 for this department. As a result, the full **\$1,589,912** represents a General Fund-supported requirement. This budget maintains the County's commitment to supporting emergency medical response services through contractual subsidies to the local service providers responsible for ambulance operations.

Although revenues are not budgeted for FY2027 (consistent with the previous year) the County has received payments through distributions from CREZ that are restricted to supporting ambulance services. Because of the discretionary nature of the distributions, they are budgeted as regular operating income. However, when they are received the revenue is recorded as an offset to costs for the department and results in a lower burden on County general funds.

Personnel

This department has zero budgeted FTEs.

101-132: Emergency Medical Services

FY2027 BUDGET-PROPOSED BUDGET SUMMARY							
	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed	Variance	%
Revenues							
FEDERAL, STATE, & LOCAL	–	\$240,975	\$202,743	–	–	\$0	–
REVENUES TOTAL	–	\$240,975	\$202,743	\$0	\$0	\$0	–
Expenses							
MATERIALS & SERVICES	–	\$720,323	\$1,103,546	\$1,500,318	\$1,589,912	-\$89,594	-6%
EXPENSES TOTAL	–	\$720,323	\$1,103,546	\$1,500,318	\$1,589,912	-\$89,594	-6%
REVENUES LESS EXPENSES	\$0	-\$479,348	-\$900,803	-\$1,500,318	-\$1,589,912	–	–



Departmental Summaries

FY2026-27 Budget

District Attorney Office

Department Overview

The District Attorney Office budgets and accounts for prosecution and related legal functions performed by the elected District Attorney and supporting staff. The office is responsible for reviewing criminal matters referred by law enforcement, prosecuting state law violations, coordinating with victims and witnesses, supporting court proceedings, and carrying out related statutory and legal responsibilities on behalf of the State of Oregon and Morrow County.

Behavioral Health Deflection Grant

The Behavioral Health Deflection Grant Fund accounts for resources dedicated to deflection-related activities. These resources are intended to support alternatives to traditional criminal justice processing where appropriate, including coordination with behavioral health services and other community-based interventions.

Law Library

The Law Library Fund accounts for dedicated resources used to support legal research materials, legal information access, and related law library purposes. These funds are separate from the District Attorney's General Fund operating budget and are budgeted based on restricted or dedicated law library resources.

DUI Impact Fund

The DUI Impact Fund accounts for dedicated resources related to impaired-driving enforcement, education, prevention, or other eligible DUI-related activities. The fund is separate from the District Attorney's General Fund budget and is supported by beginning fund balance, limited fee revenue, and other revenue sources.

Alcohol Enforcement Fund

The Alcohol Enforcement Fund accounts for dedicated resources associated with alcohol enforcement or related eligible activities. The fund is supported primarily by beginning fund balance and other revenue sources, with expenditures budgeted for allowable program purposes.

Budget Discussion

The FY2027 proposed budget for the District Attorney Office totals **\$670,677**, a decrease of **\$13,906**, or approximately **2%**, from the FY2026 adopted budget of **\$684,583**. Personnel services remain essentially flat at **\$608,762**, compared to **\$607,773** in FY2026.

Materials and services are proposed at **\$61,915**, a decrease of **\$14,895**, or approximately **19%**, from the FY2026 adopted budget.

Revenues are proposed at **\$120,000**, compared to **\$46,530** in FY2026, primarily due to federal, state, and local revenue assumptions. The department’s net General Fund requirement is proposed at **\$550,677**, compared to **\$638,053** in the FY2026 budget.

Because the department did not submit a FY2027 budget request, the budget was prepared administratively by the Budget Officer. The budget was developed by reviewing prior-year actual expenditures, current-year activity, known staffing levels, and historical spending trends. As a result, the FY2027 proposal is intended to more closely align appropriations with reasonably expected operating needs rather than simply rolling forward prior-year budget authority.

Behavioral Health Deflection Grant

The FY2027 proposed budget totals \$162,492, funded primarily by beginning fund balance of \$160,000 and projected other revenue sources of \$2,492. The full amount is budgeted in materials and services, with no personnel services or capital outlay budgeted in this fund.

This budget preserves the existing grant-related resources for eligible deflection activities while maintaining fund balance discipline. The FY2027 amount is modestly higher than the FY2026 budget of **\$152,700**, reflecting the available resources carried forward and expected interest or other minor revenues.

Law Library

The FY2027 proposed Law Library budget totals **\$57,654**. Resources include **\$47,000** in beginning fund balance, **\$9,000** in state, and local revenue, and **\$1,654** in other revenue sources.

Expenditures include **\$11,654** in materials and services, with **\$46,000** budgeted as reserve for future expenditures. This is a significant right-sizing from the FY2026 budget, which appropriated the full **\$54,903** in materials and services despite actual expenditures remaining much lower in FY2024, FY2025, and FY2026 year-to-date.

DUI Impact Fund

Materials and services are proposed at **\$8,968**, with **\$29,301** budgeted as reserve for future expenditures. This reflects a substantial right-sizing from the FY2026 adopted budget, which budgeted **\$34,900** entirely in materials and services despite actual spending of **\$544** in FY2024, **\$416** in FY2025, and **\$11** FY2026 year-to-date.

Alcohol Enforcement Fund

The FY2027 proposed budget totals **\$22,788**, including **\$22,000** in beginning fund balance and **\$788** in other revenue sources.

Materials and services are proposed at **\$8,788**, with **\$14,000** budgeted as reserve for future expenditures. This is another right-sized budget. The FY2026 adopted budget included **\$21,400** in materials and services, while actual spending was **\$1,042** in FY2024, **\$504** in FY2025, and **\$6** FY2026 year-to-date.

Personnel

The FY2027 budget maintains five budgeted FTE with no staffing changes. Budgeted positions include the District Attorney, one Senior Deputy District Attorney, one Support Enforcement Officer, and two Legal Assistants.

GF: 111-DISTRICT ATTORNEY

Position Name	DISTRICT ATTORNEY
Allocated FTE Count	
Deputy District Attorney, Senior	1
Support Enforcement Officer	1
District Attorney	1
Legal Assistant	2
ALLOCATED FTE COUNT	5

101-111: District Attorney

FY2027 BUDGET-PROPOSED BUDGET SUMMARY							
	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed	Variance	%
Revenues							
FEDERAL, STATE, & LOCAL	\$96,805	\$117,241	\$70,666	\$44,000	\$120,000	-\$76,000	-173%
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$87	\$296	\$460	\$0	\$0	\$0	-
OTHER REVENUE SOURCES	\$653	\$174	\$76	\$2,530	\$0	\$2,530	100%
REVENUES TOTAL	\$97,545	\$117,710	\$71,203	\$46,530	\$120,000	-\$73,470	-158%
Expenses							
MATERIALS & SERVICES	\$51,619	\$45,057	\$43,114	\$76,810	\$61,915	\$14,895	19%
PERSONNEL SERVICES	\$344,289	\$299,481	\$321,763	\$607,773	\$608,762	-\$989	0%
EXPENSES TOTAL	\$395,909	\$344,538	\$364,877	\$684,583	\$670,677	\$13,906	2%
REVENUES LESS EXPENSES	-\$298,364	-\$226,828	-\$293,675	-\$638,053	-\$550,677	-	-

Fund: 251-Behavioral Health Deflection Grant

FY2027 BUDGET-PROPOSED BUDGET SUMMARY							
	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed	Variance	%
Revenues							
BEGINNING FUND BALANCE	-	-	\$153,801	\$152,000	\$160,000	-\$8,000	-5%
FEDERAL, STATE, & LOCAL	-	\$75,000	-	\$0	\$0	\$0	-
OTHER REVENUE SOURCES	-	\$3,801	\$6,164	\$700	\$2,492	-\$1,792	-256%
INTERFUND TRANSFERS	-	\$75,000	-	\$0	\$0	\$0	-
REVENUES TOTAL	-	\$153,801	\$159,965	\$152,700	\$162,492	-\$9,792	-6%
Expenses							
MATERIALS & SERVICES							
199 - NON-DEPARTMENTAL	-	\$0	\$37	\$152,700	\$162,492	-\$9,792	-6%
MATERIALS & SERVICES TOTAL	-	\$0	\$37	\$152,700	\$162,492	-\$9,792	-6%
EXPENSES TOTAL	-	\$0	\$37	\$152,700	\$162,492	-\$9,792	-6%
REVENUES LESS EXPENSES	\$0	\$153,801	\$159,927	\$0	\$0	-	-

Fund: 206-Law Library

FY2027 BUDGET-PROPOSED BUDGET SUMMARY							
	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed	Variance	%
Revenues							
BEGINNING FUND BALANCE	\$34,503	\$39,458	\$44,918	\$44,918	\$47,000	-\$2,082	-5%
FEDERAL, STATE, & LOCAL	\$8,985	\$8,985	\$9,241	\$8,985	\$9,000	-\$15	0%
OTHER REVENUE SOURCES	\$1,715	\$1,842	\$1,918	\$1,000	\$1,654	-\$654	-65%
REVENUES TOTAL	\$45,203	\$50,285	\$56,077	\$54,903	\$57,654	-\$2,751	-5%
Expenses							
MATERIALS & SERVICES							
105 - COUNTY CLERK	\$2,720	-	-	\$0	\$0	\$0	-
111 - DISTRICT ATTORNEY	\$3,025	\$5,367	\$4,945	\$54,903	\$11,644	\$43,259	79%
199 - NON-DEPARTMENTAL	-	\$0	\$15	-	\$10	-\$10	-
MATERIALS & SERVICES TOTAL	\$5,745	\$5,367	\$4,960	\$54,903	\$11,654	\$43,249	79%
RESERVE FOR FUTURE EXPENDITURES	-	-	-	-	\$46,000	-\$46,000	-
EXPENSES TOTAL	\$5,745	\$5,367	\$4,960	\$54,903	\$57,654	-\$2,751	-5%
REVENUES LESS EXPENSES	\$39,458	\$44,918	\$51,117	\$0	\$0	-	-

Fund: 234-DUI Impact Fund

FY2027 BUDGET-PROPOSED BUDGET SUMMARY							
	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed	Variance	%
Revenues							
BEGINNING FUND BALANCE	\$30,821	\$32,373	\$34,008	\$34,000	\$36,500	-\$2,500	-7%
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$700	\$700	-	-	\$500	-\$500	-
OTHER REVENUE SOURCES	\$1,397	\$1,351	\$1,347	\$900	\$1,269	-\$369	-41%
REVENUES TOTAL	\$32,917	\$34,424	\$35,355	\$34,900	\$38,269	-\$3,369	-10%
Expenses							
MATERIALS & SERVICES	\$544	\$416	\$11	\$34,900	\$8,968	\$25,932	74%
RESERVE FOR FUTURE EXPENDITURES	-	-	-	-	\$29,301	-\$29,301	-
EXPENSES TOTAL	\$544	\$416	\$11	\$34,900	\$38,269	-\$3,369	-10%
REVENUES LESS EXPENSES	\$32,373	\$34,008	\$35,345	\$0	\$0	-	-

Fund: 218-Alcohol Enforcement

FY2027 BUDGET-PROPOSED BUDGET SUMMARY

	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed	Variance	%
Revenues							
BEGINNING FUND BALANCE	\$19,979	\$19,821	\$20,123	\$19,900	\$22,000	-\$2,100	-11%
OTHER REVENUE SOURCES	\$884	\$806	\$811	\$500	\$788	-\$288	-58%
INTERFUND TRANSFERS	–	–	\$988	\$1,000	\$0	\$1,000	100%
REVENUES TOTAL	\$20,862	\$20,627	\$21,921	\$21,400	\$22,788	-\$1,388	-6%
Expenses							
MATERIALS & SERVICES	\$1,042	\$504	\$6	\$21,400	\$8,788	\$12,612	59%
RESERVE FOR FUTURE EXPENDITURES	–	–	–	–	\$14,000	-\$14,000	–
EXPENSES TOTAL	\$1,042	\$504	\$6	\$21,400	\$22,788	-\$1,388	-6%
REVENUES LESS EXPENSES	\$19,821	\$20,123	\$21,915	\$0	\$0	–	–



Departmental Summaries

FY2026-27 Budget

Victim & Witness Support

Department Overview

The Victim/Witness Assistance Fund accounts for resources used by the District Attorney's Office to support victims of crime and assist with victim-related services throughout the criminal justice process. The fund includes one budgeted FTE, the Victims Advocate, who provides direct support to victims, assists with communication and coordination, helps victims understand court processes, and connects victims with eligible assistance and services.

This fund is supported primarily by VOCA and CFA grant resources. VOCA funding supports services for adult victims of crime, including emergency assistance such as rent, temporary housing, gas cards, travel assistance for court appearances, and, when necessary, limited phone assistance so victims can maintain communication with the District Attorney's Office. Grant resources also support eligible training, travel, lodging, and related costs for victim services work. The majority of the Victims Advocate personnel costs are supported through VOCA and CFA funding.

CAMI Grant

The CAMI Grant Fund accounts for Child Abuse Multidisciplinary Intervention grant resources administered through the District Attorney's Office. The grant supports child abuse intervention, investigation, multidisciplinary coordination, and related training. A major use of the funding is the County's contract with Mt. Emily Safe Center, a Child Advocacy Center in La Grande that conducts forensic interviews of children who have experienced or may have experienced abuse.

The CAMI Grant also supports the County's Multidisciplinary Team process. The MDT includes professionals from child welfare, law enforcement, schools, counseling, advocacy, prosecution, and related fields. The District Attorney's Office facilitates monthly MDT meetings to review child abuse and suspected child abuse cases in Morrow County.

Budget Discussion

The FY2027 proposed budget for Victim/Witness Assistance totals **\$167,427**, an increase of **\$23,962**, or approximately **13%**, compared to the FY2026 adopted budget. Revenues include **\$10,000** in beginning fund balance, **\$101,965** in federal, state, and local revenue, and **\$55,462** in interfund transfers.

Personnel services are proposed at **\$128,922**, a decrease of **\$18,386**, or approximately **12%**, from the FY2026 adopted budget. Materials and services are proposed at **\$9,005**, a decrease of **\$3,799**, or approximately **30%**. The budget also includes **\$7,000** in operating contingency and **\$22,500** in unappropriated ending fund balance.

CAMI Grant

The FY2027 proposed CAMI Grant budget totals **\$68,697**, an increase of **\$27,439**, or approximately **67%**, compared to the FY2026 adopted budget. Revenues include **\$15,000** in beginning fund balance, **\$53,000** in federal, state, and local revenue, and **\$697** in other revenue sources.

All FY2027 expenditures are budgeted in materials and services. These resources support the contract with Mt. Emily Safe Center, child abuse-related training, MDT-related expenses, travel, lodging, meals, and other eligible costs. The grant may also cover meals for child victims when they are transported to Mt. Emily Safe Center, fuel for the Victim Advocate vehicle when used for MDT meetings or child transport, and emergency items such as clothing or hygiene supplies for children who must be removed from unsafe circumstances.

Personnel

This department is budgeted at one FTE. There are no FTE changes for this budget.

FUND 220: VICTIM/WITNESS ASSISTANCE

Position Name	DISTRICT ATTORNEY
Allocated FTE Count	
Victims Advocate	1
ALLOCATED FTE COUNT	1

Fund: 220-Victim/Witness Assistance

	FY2027 BUDGET-PROPOSED BUDGET SUMMARY						Variance	%
	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed			
Revenues								
BEGINNING FUND BALANCE	\$19,041	\$38,534	\$1,443	\$36,000	\$10,000	\$26,000	72%	
FEDERAL, STATE, & LOCAL	\$114,756	\$70,175	\$71,472	\$95,877	\$101,965	-\$6,088	-6%	
OTHER REVENUE SOURCES	–	\$237	–	–	–	\$0	–	
INTERFUND TRANSFERS	\$20,629	\$29,750	\$59,512	\$59,512	\$55,462	\$4,050	7%	
REVENUES TOTAL	\$154,426	\$138,697	\$132,427	\$191,389	\$167,427	\$23,962	13%	
Expenses								
MATERIALS & SERVICES	\$7,942	\$8,702	\$3,851	\$12,804	\$9,005	\$3,799	30%	
PERSONNEL SERVICES	\$107,950	\$128,551	\$119,797	\$147,308	\$128,922	\$18,386	12%	
OPERATING CONTINGENCY	–	–	–	\$8,777	\$7,000	\$1,777	20%	
UNAPPROPRIATED ENDING FUND BALANCE	–	–	–	\$22,500	\$22,500	\$0	0%	
EXPENSES TOTAL	\$115,892	\$137,253	\$123,648	\$191,389	\$167,427	\$23,962	13%	
REVENUES LESS EXPENSES	\$38,534	\$1,443	\$8,779	\$0	\$0	–	–	

Fund: 223-CAMI Grant

	FY2027 BUDGET-PROPOSED BUDGET SUMMARY						Variance	%
	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed			
Revenues								
BEGINNING FUND BALANCE	\$29,608	\$31,278	\$42,924	\$0	\$15,000	-\$15,000	–	
FEDERAL, STATE, & LOCAL	\$30,104	\$40,138	\$36,498	\$41,008	\$53,000	-\$11,992	-29%	
OTHER REVENUE SOURCES	\$542	\$617	\$533	\$250	\$697	-\$447	-179%	
REVENUES TOTAL	\$60,254	\$72,034	\$79,955	\$41,258	\$68,697	-\$27,439	-67%	
Expenses								
MATERIALS & SERVICES								
111 - DISTRICT ATTORNEY	\$28,975	\$29,110	\$35,552	\$41,258	\$68,697	-\$27,439	-67%	
MATERIALS & SERVICES TOTAL	\$28,975	\$29,110	\$35,552	\$41,258	\$68,697	-\$27,439	-67%	
EXPENSES TOTAL	\$28,975	\$29,110	\$35,552	\$41,258	\$68,697	-\$27,439	-67%	
REVENUES LESS EXPENSES	\$31,278	\$42,924	\$44,403	\$0	\$0	–	–	



Departmental Summaries

FY2026-27 Budget

Juvenile Department

Department Overview

General Fund Department 112 budgets and accounts for the Morrow County Juvenile Department. The Juvenile Department processes delinquency referrals from law enforcement involving youth who are alleged to have committed violations or criminal acts. The department works with the District Attorney, youth, families, and victims to ensure a fair and impartial process.

The department supervises youth on both informal and formal probation and connects them with community-based resources to address at-risk behaviors and prevent further involvement in the juvenile justice system. The department's goal is not only to hold youth accountable for their actions, but also to provide skill-building opportunities that promote positive changes in attitudes and behaviors. In addition, the department processes cases that qualify for automatic expungement of records as required by statute and provides services and support to victims.

Budget Discussion

The FY2027 proposed budget for the Juvenile Department totals **\$514,233**, a decrease of **\$25,257**, or approximately **5%**, from the FY2026 adopted budget of **\$539,490**. The department has **three budgeted FTE**: the Juvenile Director, one Senior Juvenile Probation Counselor, and one Administrative Assistant. No staffing changes are included in the FY2027 proposed budget.

Revenues are proposed at **\$76,500**, an increase of **\$2,000**, or approximately **3%**, compared to the FY2026 adopted budget. This includes **\$70,000** in federal, state, and local revenue and **\$6,500** in charges, fees, licenses, permits, fines, and assessments. The department is primarily supported by the County General Fund, with supplemental funding from state grants that support youth services.

The County maintains an Intergovernmental Agreement with the Oregon Youth Authority to receive Juvenile Crime Prevention Basic Services funds. For FY2027, the County expects to receive **\$23,000** through this funding source. These funds support detention stays, assessments and evaluations, evidence-based curricula, and a restitution program. The funding formula is based on the population of youth ages 0–17 and is influenced by the Governor's budget.

The County also has a grant agreement with the Oregon Department of Education to receive Juvenile Crime Prevention funds in the amount of **\$37,500**. These funds are subgranted to community partners to provide prevention services for youth ages 8–17, including clothing assistance, tutoring, participation fees, and summer camp opportunities.

In addition, the department receives funding from the Oregon Youth Authority to support staff time dedicated to completing automatic expungements. This funding is provided on a reimbursement basis, with a set rate per case depending on the complexity of the

expungement.

On the expenditure side, personnel services are proposed at **\$424,673**, an increase of **\$15,038**, or approximately **4%**, from the FY2026 adopted budget. Materials and services are proposed at **\$50,560**, a decrease of **\$42,795**, or approximately **46%**, from the FY2026 budget. Special payments are proposed at **\$39,000**, an increase of **\$2,500**, or approximately **7%**. The FY2027 proposed budget reflects a net General Fund requirement of **\$437,733**.

Personnel

This department is budgeted at three FTEs. There are no FTE changes included in this budget.

GF: 112-JUVENILE

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

101-112: Juvenile Department

FY2027 BUDGET-PROPOSED BUDGET SUMMARY							
	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed	Variance	%
Revenues							
FEDERAL, STATE, & LOCAL	\$29,943	\$87,149	\$16,965	\$68,000	\$70,000	-\$2,000	-3%
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$6,512	\$8,217	\$8,430	\$6,500	\$6,500	\$0	0%
OTHER REVENUE SOURCES	\$250	-	\$668	\$0	\$0	\$0	-
INTERFUND TRANSFERS	\$39,000	-	-	\$0	\$0	\$0	-
REVENUES TOTAL	\$75,705	\$95,366	\$26,062	\$74,500	\$76,500	-\$2,000	-3%
Expenses							
MATERIALS & SERVICES	\$34,272	\$33,376	\$15,346	\$93,355	\$50,560	\$42,795	46%
PERSONNEL SERVICES	\$315,329	\$360,719	\$334,469	\$409,635	\$424,673	-\$15,038	-4%
CAPITAL OUTLAY	\$45,280	-	-	\$0	\$0	\$0	-
SPECIAL PAYMENTS	\$461	\$64,857	\$200	\$36,500	\$39,000	-\$2,500	-7%
EXPENSES TOTAL	\$395,342	\$458,952	\$350,015	\$539,490	\$514,233	\$25,257	5%
REVENUES LESS EXPENSES	-\$319,638	-\$363,586	-\$323,953	-\$464,990	-\$437,733	-	-



Departmental Summaries

FY2026-27 Budget

Local Public Safety Coordinating Council

Department Overview

The Local Public Safety Coordinating Council fund accounts for resources used to support Morrow County's local public safety coordination efforts. The LPSCC provides a forum for criminal justice, public safety, behavioral health, community corrections, juvenile justice, and other local partners to coordinate on public safety priorities, system capacity, prevention efforts, and justice-related services.

The Council's work supports collaboration among agencies that interact with the criminal justice system and helps align limited resources with local public safety needs. This includes coordination around prevention, intervention, offender accountability, treatment-related services, and other strategies intended to improve outcomes and reduce unnecessary system impacts.

Budget Discussion

The FY2027 proposed budget for the Local Public Safety Coordinating Council totals **\$24,000**, a decrease of **\$7,271**, or approximately **23%**, from the FY2026 adopted budget of **\$31,271**.

Revenues are proposed at **\$24,000**, consisting of **\$18,000** in beginning fund balance and **\$6,000** in federal, state, and local revenue. No interfund transfers are proposed for FY2027.

All FY2027 expenditures are budgeted in **Materials and Services**, also totaling **\$24,000**. This represents a decrease of **\$1,000**, or approximately **4%**, from the FY2026 materials and services budget of **\$25,000**. No interfund transfers or unappropriated ending fund balance are proposed for FY2027.

The FY2027 budget maintains funding for LPSCC-supported coordination and public safety activities while aligning the budget more closely with available resources and expected activity levels.

Personnel

There are zero FTEs assigned to this department.

Fund: 204-Local Public Safety Coordinating Council (LPSCC)

FY2027 BUDGET-PROPOSED BUDGET SUMMARY							
	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed	Variance	%
Revenues							
BEGINNING FUND BALANCE	\$62,271	\$36,021	\$25,271	\$25,271	\$18,000	\$7,271	29%
FEDERAL, STATE, & LOCAL	\$8,000	\$8,000	\$6,000	\$6,000	\$6,000	\$0	0%

FY2027 BUDGET-PROPOSED BUDGET SUMMARY

	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed	Variance	%
INTERFUND TRANSFERS	\$22,000	-	-	\$0	\$0	\$0	-
REVENUES TOTAL	\$92,271	\$44,021	\$31,271	\$31,271	\$24,000	\$7,271	23%
Expenses							
MATERIALS & SERVICES	\$17,250	\$18,750	\$12,500	\$25,000	\$24,000	\$1,000	4%
INTERFUND TRANSFERS	\$39,000	-	-	\$0	\$0	\$0	-
UNAPPROPRIATED ENDING FUND BALANCE	-	-	-	\$6,271	\$0	\$6,271	100%
EXPENSES TOTAL	\$56,250	\$18,750	\$12,500	\$31,271	\$24,000	\$7,271	23%
REVENUES LESS EXPENSES	\$36,021	\$25,271	\$18,771	\$0	\$0	-	-



Departmental Summaries

FY2026-27 Budget

Court Security Fund

Department Overview

The Court Security Fund accounts for dedicated court security resources received and expended by Morrow County. Under Oregon law, counties maintain court facilities security accounts for moneys distributed from the State Court Facilities and Security Account. These funds are reserved for security in buildings that contain state court or justice court facilities and may be expended only for developing or implementing a court security improvement, emergency preparedness, and business continuity plan.

For Morrow County, expenditures from this fund are used to compensate the Sheriff's Office for providing court security services. This structure recognizes that court security is a courthouse and public safety function, while the Sheriff's Office provides the personnel and operational support necessary to maintain security for court proceedings, court staff, litigants, jurors, defendants, victims, witnesses, and the public.

Budget Discussion

The FY2027 proposed Court Security Fund budget totals **\$30,509**, a decrease of **\$5,241**, or approximately **15%**, from the FY2026 adopted budget of **\$35,750**.

Revenues are proposed at **\$30,509**, including **\$20,000** in beginning fund balance, **\$9,000** in charges, fees, licenses, permits, fines, and assessments, and **\$1,509** in other revenue sources. The charges, fees, licenses, permits, fines, and assessments category reflects court security-related fine revenue.

All FY2027 expenditures are budgeted in **Materials and Services**, also totaling **\$30,509**. These expenditures are used to reimburse or compensate the Sheriff's Office for providing court security services. No personnel services are budgeted directly in the fund because the security staffing is provided through the Sheriff's Office rather than as separate Court Security Fund positions.

Personnel

There are zero FTEs assigned to this department.

Fund: 322-Court Security Fund

	FY2027 BUDGET-PROPOSED BUDGET SUMMARY					Variance	%
	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed		
Revenues							
BEGINNING FUND BALANCE	\$45,079	\$34,887	\$22,713	\$27,000	\$20,000	\$7,000	26%
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS							
3-50-1000 - FINES	\$8,192	\$9,776	\$10,265	\$8,000	\$9,000	-\$1,000	-12%

	FY2027 BUDGET-PROPOSED BUDGET SUMMARY						
	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed	Variance	%
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS TOTAL	\$8,192	\$9,776	\$10,265	\$8,000	\$9,000	-\$1,000	-12%
OTHER REVENUE SOURCES	\$2,025	\$1,200	\$837	\$750	\$1,509	-\$759	-101%
REVENUES TOTAL	\$55,296	\$45,862	\$33,815	\$35,750	\$30,509	\$5,241	15%
Expenses							
MATERIALS & SERVICES	\$20,410	\$23,150	\$19,180	\$35,750	\$30,509	\$5,241	15%
EXPENSES TOTAL	\$20,410	\$23,150	\$19,180	\$35,750	\$30,509	\$5,241	15%
REVENUES LESS EXPENSES	\$34,887	\$22,713	\$14,635	\$0	\$0	-	-



Departmental Summaries

FY2026-27 Budget

Health & Human Services

Public Health

Opioid Abatement Fund

Veterans' Services



Departmental Summaries

FY2026-27 Budget

Public Health

Department Overview

General Fund Department 114 budgets and accounts for Morrow County Public Health. The department provides public health services focused on disease prevention, health promotion, clinical services, maternal and child health, communicable disease response, environmental health coordination, outreach, education, and community health support.

Public Health serves residents across the County through direct services, public health programs, grant-funded initiatives, and coordination with state, regional, and local partners. The department's work includes both routine public health operations and response capacity for emerging health concerns, outbreaks, and community health needs. Because many public health programs are supported through federal and state funding, the department's budget is significantly influenced by grant awards, program requirements, reimbursement timing, and changes in state and federal public health priorities.

Budget Discussion

The FY2027 proposed budget for Public Health totals **\$4,056,484**, an increase of **\$141,788**, or approximately **4%**, from the FY2026 adopted budget of **\$3,914,696**.

Revenues are proposed at **\$3,473,284**, an increase of **\$172,173**, or approximately **5%**, from the FY2026 adopted budget. Federal, state, and local revenues make up the majority of department funding and are proposed at **\$3,398,284**. Charges, fees, licenses, permits, fines, and assessments are proposed at **\$65,000**, and other revenue sources are proposed at **\$10,000**.

Personnel services are proposed at **\$1,840,351**, an increase of **\$397,200**, or approximately **28%**, from the FY2026 adopted budget. This increase reflects the cost of maintaining the department's public health workforce and supporting the staffing needed to deliver grant-funded and County-supported public health services.

Materials and services are proposed at **\$2,216,133**, a decrease of **\$210,412**, or approximately **9%**, from the FY2026 adopted budget. No capital outlay or special payments are proposed for FY2027. The FY2026 budget included **\$35,000** in capital outlay and **\$10,000** in special payments, both of which have been removed from the FY2027 proposal.

The FY2027 proposed budget results in a net General Fund requirement of **\$583,200**, compared to **\$613,585** in the FY2026 adopted budget. Although total expenditures are increasing, the higher level of projected grant and program revenue offsets part of the cost increase and reduces the net General Fund support required.

Personnel

The FY2027 proposed budget includes **12.975 budgeted FTE**. Budgeted positions include the Public Health Director, Nurse Supervisor, Registered Nurses, Clinic Nurses, Home Visit Nurse, Public Health Access Specialists, Public Health Data Coordinator, Office Manager, Administrative Clerk Sr., Translator, Lay Health Promoter, and Public Health Provider capacity. The FTE increase over the FY2026 budget comes from one additional Public Health Access Specialist and 0.075 FTE for a Public Health Provider.

GF: 114-PUBLIC HEALTH

Position Name	HEALTH DEPARTMENT
Allocated FTE Count	
Public Health Access Specialist	2
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
Administrative Clerk Sr	1
Public Health Provider	0.075
Registered Nurse	1.425
ALLOCATED FTE COUNT	12.975

101-114: Public Health

	FY2027 BUDGET-PROPOSED BUDGET SUMMARY						
	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed	Variance	%
Revenues							
FEDERAL, STATE, & LOCAL	\$2,428,706	\$3,026,794	\$1,797,307	\$3,226,111	\$3,398,284	-\$172,173	-5%
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$134,647	\$80,662	\$69,244	\$65,000	\$65,000	\$0	0%
OTHER REVENUE SOURCES	\$16,857	\$27,142	\$3,849	\$10,000	\$10,000	\$0	0%
REVENUES TOTAL	\$2,580,210	\$3,134,598	\$1,870,399	\$3,301,111	\$3,473,284	-\$172,173	-5%
Expenses							
MATERIALS & SERVICES	\$2,139,996	\$2,342,892	\$1,636,724	\$2,426,545	\$2,216,133	\$210,412	9%
PERSONNEL SERVICES	\$778,597	\$942,427	\$871,115	\$1,443,151	\$1,840,351	-\$397,200	-28%
CAPITAL OUTLAY	–	–	\$33,485	\$35,000	\$0	\$35,000	100%
SPECIAL PAYMENTS	\$13,700	\$33,016	–	\$10,000	\$0	\$10,000	100%
EXPENSES TOTAL	\$2,932,293	\$3,318,335	\$2,541,324	\$3,914,696	\$4,056,484	-\$141,788	-4%
REVENUES LESS EXPENSES	-\$352,083	-\$183,737	-\$670,925	-\$613,585	-\$583,200	–	–



Departmental Summaries

FY2026-27 Budget

Opioid Abatement

Department Overview

The Opioid Abatement Fund accounts for Morrow County's share of opioid settlement resources. These funds are restricted for opioid abatement purposes and are intended to support prevention, treatment, recovery, harm reduction, and other eligible strategies that address the impacts of the opioid epidemic.

Oregon's opioid settlement framework allocates settlement funds between the State and local jurisdictions, with local jurisdictions receiving a direct local share. Local jurisdictions decide how their funds are used, but they are required to report annually to the Oregon Department of Justice on how funds have been allocated.

The Oregon subdivision agreement also requires participating subdivisions to use settlement funds for approved abatement uses.

Budget Discussion

The FY2027 proposed budget for the Opioid Abatement Fund totals **\$227,040**, an increase of **\$53,123**, or approximately **31%**, from the FY2026 adopted budget of **\$173,917**.

Revenues include **\$195,000** in beginning fund balance and **\$32,040** in other revenue sources, which are expected to come from additional settlement payments and related fund earnings. No interfund transfers are proposed for FY2027.

All FY2027 expenditures are budgeted in **Materials and Services**, totaling **\$227,040**. This structure appropriates the full available fund balance and projected revenues for eligible opioid abatement purposes.

A key issue is that **no material expenditures have been incurred since the County first began receiving opioid settlement payments**. FY2024 shows no expenditures, FY2025 shows no expenditures, and FY2026 year-to-date shows only **\$44** in materials and services against cumulative available resources. The FY2027 budget therefore represents not just another annual appropriation, but the County's need to move from accumulation to implementation.

The FY2027 budget preserves flexibility to use opioid settlement resources for eligible abatement strategies, but the fund should now be paired with a defined spending plan, eligible-use review, and reporting process to ensure the County can demonstrate that funds are being used timely, transparently, and consistently with settlement requirements.

Personnel

There are zero FTEs assigned to this program.

Fund: 248-Opioid Abatement Fund

FY2027 BUDGET-PROPOSED BUDGET SUMMARY							
	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed	Variance	%
Revenues							
BEGINNING FUND BALANCE	–	–	\$148,139	\$148,138	\$195,000	-\$46,862	-32%
OTHER REVENUE SOURCES	\$0	\$39,407	\$28,597	\$25,779	\$32,040	-\$6,261	-24%
INTERFUND TRANSFERS	–	\$108,732	–	\$0	\$0	\$0	–
REVENUES TOTAL	\$0	\$148,139	\$176,736	\$173,917	\$227,040	-\$53,123	-31%
Expenses							
MATERIALS & SERVICES	–	\$0	\$44	\$167,179	\$227,040	-\$59,861	-36%
UNAPPROPRIATED ENDING FUND BALANCE	–	–	–	\$6,738	\$0	\$6,738	100%
EXPENSES TOTAL	–	\$0	\$44	\$173,917	\$227,040	-\$53,123	-31%
REVENUES LESS EXPENSES	\$0	\$148,139	\$176,692	\$0	\$0	–	–



Departmental Summaries

FY2026-27 Budget

Veterans' Services

Department Overview

General Fund Department 106 budgets and accounts for Morrow County Veterans' Services. The department assists Oregon veterans and their families with access to benefits, claims support, referrals, outreach, and related services. Veterans' disability claims vary in complexity, particularly when they involve multiple medical conditions, aging veterans, or changes in federal and state benefit programs. Accurate information and timely assistance are essential because VA laws, claims adjudication rules, health care operations, and benefit programs continue to change.

The department also serves as a local liaison between veterans and community resources. Staff refer veterans and their families to food banks, CAPECO, Pacific Northwest Veterans Alliance, American Legion, Blue Mountain Action Council, and other partner organizations when additional assistance is needed.

Budget Discussion

The FY2027 proposed budget for Veterans' Services totals **\$192,119**, an increase of **\$33,975**, or approximately **21%**, from the FY2026 adopted budget of **\$158,144**.

Revenues are proposed at **\$87,488**, a decrease of **\$1,455**, or approximately **2%**, from the FY2026 adopted budget. The department is largely supported by state lottery funds distributed through the Oregon Department of Veterans' Affairs to support County Veterans Service programs. Morrow County provides the remaining support necessary to operate the department. Because County budget development occurs before final state funding amounts are known, the FY2027 budget uses a conservative revenue estimate based on known and expected ODVA funding. A separate ODVA suicide prevention grant of up to **\$5,000** may be pursued annually, but it is not included in the proposed revenue budget because the grant had not yet been applied for and the award amount was not certain at the time of budget preparation.

Personnel services are proposed at **\$161,394**, an increase of **\$32,670**, or approximately **25%**, from the FY2026 adopted budget. Materials and services are proposed at **\$30,725**, an increase of **\$1,305**, or approximately **4%**. The FY2027 budget results in a net General Fund requirement of **\$104,631**.

The department requested increases in outreach-related line items, including advertising, marketing, hospitality, event supplies, transportation, mileage, and fuel. These requests were tied to increased veteran outreach activity, including weekly coffee time in Irrigon, monthly lunches in Heppner, quarterly benefit awareness meetings in Boardman, attendance at community events, and

support for veteran meals at local senior centers. However, due to the County's need to maintain or reduce budgeted amounts where possible, not all requested increases were approved.

Training remains a necessary operating component for the department. Veterans Services Officers must become accredited through the State of Oregon within 18 months of hire, and ongoing training is required to remain current on changing federal and state veterans' benefits law. Training opportunities include ODVA meetings and conferences, regional training, and webinars provided through ODVA, the National Veterans Legal Services Program, and the National Association of County Veterans Service Officers.

The FY2027 budget maintains core Veterans' Services operations while limiting discretionary budget growth. The budget supports claims assistance, benefit navigation, outreach, training, and coordination with community partners, while recognizing the County's broader fiscal objective of controlling General Fund expenditures.

Personnel

Total budgeted FTEs for this department are 1.475. There is no change included for this budget.

GF: 106-VETERANS' SERVICES

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

101-106: Veterans' Services

FY2027 BUDGET-PROPOSED BUDGET SUMMARY							
	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed	Variance	%
Revenues							
FEDERAL, STATE, & LOCAL	\$84,944	\$63,708	\$65,404	\$88,943	\$87,488	\$1,455	2%
OTHER REVENUE SOURCES	\$0	\$23	-	\$0	\$0	\$0	-
REVENUES TOTAL	\$84,944	\$63,731	\$65,404	\$88,943	\$87,488	\$1,455	2%
Expenses							
MATERIALS & SERVICES	\$12,919	\$22,195	\$25,745	\$29,420	\$30,725	-\$1,305	-4%
PERSONNEL SERVICES	\$137,176	\$113,460	\$100,255	\$128,724	\$161,394	-\$32,670	-25%
EXPENSES TOTAL	\$150,094	\$135,655	\$126,000	\$158,144	\$192,119	-\$33,975	-21%
REVENUES LESS EXPENSES	-\$65,150	-\$71,924	-\$60,596	-\$69,201	-\$104,631	-	-



Departmental Summaries

FY2026-27 Budget

Education

County School Fund
Ione School District Fund



Departmental Summaries

FY2026-27 Budget

County School Fund & Ione School Fund

Department Overview

The County School Fund and Ione School Fund account for revenues received by Morrow County that are required to be distributed to school districts. This fund does not support County operations. It functions as a statutory pass-through fund, with resources received by the County and then distributed to eligible school districts in accordance with Oregon school funding requirements.

Oregon law requires the governing body of each county to create a county school fund. ORS 328.005 provides that “the governing body of each county shall create a county school fund,” and also addresses the use of certain federal forest reserve receipts transferred to school districts through the county school fund structure.

Budget Discussion

The FY2027 proposed County School Fund budget totals **\$307,351**, an increase of **\$36,851**, or approximately **14%**, from the FY2026 adopted budget of **\$270,500**.

Revenues include **\$270,000** in taxes, **\$37,000** in federal, state, and local revenue, and **\$351** in other revenue sources. All FY2027 expenditures are budgeted as **Special Payments**, reflecting the pass-through nature of the fund. No County personnel, materials and services, capital outlay, or operating costs are budgeted in this fund.

The FY2027 proposed Ione School Fund budget totals **\$19,522**, an increase of **\$642**, or approximately **3%**, from the FY2026 adopted budget of **\$18,880**.

Revenues include **\$15,500** in taxes, **\$4,000** in federal, state, and local revenue, and **\$22** in other revenue sources. All FY2027 expenditures are budgeted as **Special Payments**, again reflecting that these dollars are passed through rather than used for County programs or administrative operations.

Personnel

Total budgeted FTEs for this department are 0. There is no change included for this budget.

Fund 211: County School Fund

FY2027 BUDGET-PROPOSED BUDGET SUMMARY							
	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed	Variance	%
Revenues							
TAXES	\$228,481	\$245,060	\$259,756	\$228,500	\$270,000	-\$41,500	-18%
FEDERAL, STATE, & LOCAL	\$36,501	\$7,377	\$72,811	\$41,700	\$37,000	\$4,700	11%
OTHER REVENUE SOURCES	\$310	\$331	\$311	\$300	\$351	-\$51	-17%

FY2027 BUDGET-PROPOSED BUDGET SUMMARY

	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed	Variance	%
REVENUES TOTAL	\$265,292	\$252,767	\$332,878	\$270,500	\$307,351	-\$36,851	-14%
Expenses							
SPECIAL PAYMENTS	\$265,292	\$252,767	\$292,928	\$270,500	\$307,351	-\$36,851	-14%
EXPENSES TOTAL	\$265,292	\$252,767	\$292,928	\$270,500	\$307,351	-\$36,851	-14%
REVENUES LESS EXPENSES	\$0	\$0	\$39,950	\$0	\$0	-	-

Fund: 212-lone School

FY2027 BUDGET-PROPOSED BUDGET SUMMARY

	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed	Variance	%
Revenues							
TAXES	\$13,298	\$14,788	\$14,335	\$15,500	\$15,500	\$0	0%
FEDERAL, STATE, & LOCAL	\$2,124	\$445	\$4,018	\$3,350	\$4,000	-\$650	-19%
OTHER REVENUE SOURCES	\$18	\$20	\$17	\$30	\$22	\$8	27%
REVENUES TOTAL	\$15,440	\$15,253	\$18,370	\$18,880	\$19,522	-\$642	-3%
Expenses							
SPECIAL PAYMENTS	\$15,440	\$15,253	\$16,166	\$18,880	\$19,522	-\$642	-3%
EXPENSES TOTAL	\$15,440	\$15,253	\$16,166	\$18,880	\$19,522	-\$642	-3%
REVENUES LESS EXPENSES	\$0	\$0	\$2,205	\$0	\$0	-	-



Departmental Summaries

FY2026-27 Budget

Culture & Recreation

Parks Department

County Fair

Museums



Departmental Summaries

FY2026-27 Budget

Parks Department

Department Overview

The Parks Department operates and maintains Morrow County's parks system, including Cutsforth Park, Anson Wright Park, and the OHV Park. These parks provide recreational, seasonal, educational, and community event opportunities for residents and visitors, while also requiring ongoing investment in maintenance, safety, accessibility, infrastructure, and visitor amenities.

Cutsforth Park continues to be a well-used community space supporting a variety of seasonal and recreational activities. Several 4-H meetings and events are planned, providing opportunities for youth engagement and community involvement. A spring fishing derby is scheduled and is expected to draw families and outdoor enthusiasts from across the County. During the fall season, the park will again accommodate hunting activities in designated areas. Over the upcoming fiscal year, the Parks Department will continue making improvements to infrastructure and amenities to ensure the park remains safe, functional, and welcoming.

Anson Wright Park is known for its quiet and relaxing atmosphere, offering guests an opportunity to enjoy nature in a peaceful setting. Visitors frequently use the pond area and surrounding natural landscape for reflection, recreation, and outdoor enjoyment. During FY2027, Parks staff will focus on continued maintenance and thoughtful improvements to preserve the park's natural character while enhancing accessibility and the overall guest experience.

The OHV Park remains a dynamic recreational destination, with plans to host several new and returning events, including Dark Skies, Mudslinger, and Ride Over Cancer. Primary goals for the upcoming year include rider safety, maintenance and improvement of trail systems, and exploring opportunities to expand event offerings. Additional attention will be given to accommodating equestrian riders and identifying areas where the park can responsibly grow to meet increasing demand while preserving trail quality and environmental integrity.

Across all Morrow County parks, the primary objective for FY2027 is to keep facilities in good condition through consistent maintenance and targeted improvements where feasible. By investing in safety, accessibility, and infrastructure, the County aims to provide outdoor spaces that residents and visitors can continue to use and appreciate this year and in future years.

Budget Discussion

The FY2027 proposed Parks Fund budget totals **\$2,245,292**, an increase of **\$275,050**, or approximately **14%**, compared to the FY2026 adopted budget of **\$1,970,242**. The budget maintains **5.7 budgeted FTE** with no staffing changes.

Total Parks Fund revenues are proposed at **\$2,245,292**. This includes **\$710,464** in beginning fund balance, **\$1,130,625** in federal, state, and local revenue, **\$375,580** in charges, fees, licenses, permits, fines, and assessments, and **\$28,623** in other revenue sources. No interfund transfers are proposed for FY2027.

Total expenditures and other requirements are proposed at **\$2,245,292**. Materials and services are proposed at **\$594,924**, personnel services at \$

622,000, capital outlay at **\$195,000**, and special payments at **\$7,800**. The budget also includes **\$62,000** in operating contingency, **\$381,100** reserved for future expenditures, and **\$382,468** in unappropriated ending fund balance.

At the park level, the FY2027 budget includes **\$171,037** for Cutsforth Park, **\$96,398** for Anson Wright Park, and **\$1,152,167** for the OHV Park. The OHV Park represents the largest operating component of the Parks system, with proposed FY2027 revenues of **\$1,262,389** and proposed expenses of **\$1,152,167**, resulting in a projected positive operating balance of **\$110,222** before fund-level reserves and other requirements.

Cutsforth Park's FY2027 proposed expenses total **\$171,037**, compared to **\$132,084** in FY2026, with the increase driven primarily by personnel services and materials and services. Anson Wright Park's FY2027 proposed expenses total **\$96,398**, compared to **\$80,959** in FY2026, also reflecting higher operating and personnel costs.

The FY2027 budget supports continued maintenance and improvement of park facilities, trail systems, visitor amenities, and recreational programming. It also preserves a significant reserve and ending fund balance position, which is appropriate given the seasonal nature of park revenues, ongoing capital needs, and the County's exposure to infrastructure, equipment, and facility repair costs.

Personnel

udgeted positions include one County Parks System Manager, two Park Rangers, two Parks Maintenance Specialists, 0.2 FTE Administrative Assistant, and 0.5 FTE Parks Maintenance Associate.

238-Parks Fund

Position Name	PARK FUND
Allocated FTE Count	
County Parks System, Manager	1
Park Ranger	2
Parks Maintenance Specialist	2
Administrative Assistant (CS)	0.2
Parks Maintenance Associate	0.5
ALLOCATED FTE COUNT	5.7

Fund: 238-Parks Fund

	FY2027 BUDGET-PROPOSED BUDGET SUMMARY						
	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed	Variance	%
Revenues							
BEGINNING FUND BALANCE	\$659,951	\$703,336	\$816,413	\$816,413	\$710,464	\$105,949	13%
FEDERAL, STATE, & LOCAL	\$636,978	\$647,589	\$463,555	\$733,250	\$1,130,625	-\$397,375	-54%
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$286,898	\$380,033	\$210,875	\$354,580	\$375,580	-\$21,000	-6%
OTHER REVENUE SOURCES	\$42,078	\$29,995	\$31,494	\$14,600	\$28,623	-\$14,023	-96%
INTERFUND TRANSFERS	–	\$71,031	–	\$51,399	\$0	\$51,399	100%
REVENUES TOTAL	\$1,625,905	\$1,831,985	\$1,522,336	\$1,970,242	\$2,245,292	-\$275,050	-14%
Expenses							
MATERIALS & SERVICES	\$326,307	\$337,122	\$325,026	\$457,139	\$594,924	-\$137,785	-30%
PERSONNEL SERVICES	\$486,130	\$478,223	\$357,889	\$530,203	\$622,000	-\$91,797	-17%
CAPITAL OUTLAY	\$102,240	\$195,149	\$112,918	\$146,000	\$195,000	-\$49,000	-34%
SPECIAL PAYMENTS	\$7,892	\$5,078	\$5,361	\$7,800	\$7,800	\$0	0%
OPERATING CONTINGENCY	–	–	–	\$118,636	\$62,000	\$56,636	48%
RESERVE FOR FUTURE EXPENDITURES	–	–	–	–	\$381,100	-\$381,100	–
UNAPPROPRIATED ENDING FUND BALANCE	–	–	–	\$710,464	\$382,468	\$327,996	46%
EXPENSES TOTAL	\$922,569	\$1,015,572	\$801,193	\$1,970,242	\$2,245,292	-\$275,050	-14%
REVENUES LESS EXPENSES	\$703,336	\$816,413	\$721,143	\$0	\$0	–	–

Fund: 238-200 Cutsforth Park

	FY2027 BUDGET-PROPOSED BUDGET SUMMARY						
	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed	Variance	%
Revenues							
FEDERAL, STATE, & LOCAL	\$52,992	\$52,757	\$31,148	\$50,000	\$56,094	-\$6,094	-12%
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$67,560	\$78,446	\$67,607	\$96,350	\$99,300	-\$2,950	-3%
OTHER REVENUE SOURCES	\$6,253	\$4,368	\$5,178	\$4,500	\$4,500	\$0	0%
REVENUES TOTAL	\$126,804	\$135,572	\$103,933	\$150,850	\$159,894	-\$9,044	-6%
Expenses							
MATERIALS & SERVICES	\$45,838	\$49,187	\$40,626	\$71,928	\$82,480	-\$10,552	-15%
PERSONNEL SERVICES	\$67,547	\$73,940	\$30,717	\$43,856	\$87,257	-\$43,401	-99%
CAPITAL OUTLAY	–	\$7,560	\$100	\$15,000	\$0	\$15,000	100%
SPECIAL PAYMENTS	\$1,067	\$793	\$1,090	\$1,300	\$1,300	\$0	0%
EXPENSES TOTAL	\$114,452	\$131,480	\$72,534	\$132,084	\$171,037	-\$38,953	-29%
REVENUES LESS EXPENSES	\$12,352	\$4,092	\$31,400	\$18,766	-\$11,143	–	–

Fund: 238-238 Anson Wright Park

	FY2027 BUDGET-PROPOSED BUDGET SUMMARY						
	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed	Variance	%
Revenues							
FEDERAL, STATE, & LOCAL	\$52,992	\$52,757	\$31,148	\$52,000	\$56,922	-\$4,922	-9%
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$28,048	\$24,964	\$17,081	\$34,450	\$34,500	-\$50	0%
OTHER REVENUE SOURCES	\$461	\$486	\$251	\$600	\$600	\$0	0%
REVENUES TOTAL	\$81,501	\$78,207	\$48,480	\$87,050	\$92,022	-\$4,972	-6%
Expenses							
MATERIALS & SERVICES	\$24,380	\$29,473	\$24,976	\$36,603	\$45,786	-\$9,183	-25%
PERSONNEL SERVICES	\$67,538	\$73,940	\$26,958	\$43,856	\$50,112	-\$6,256	-14%
SPECIAL PAYMENTS	\$469	\$145	\$401	\$500	\$500	\$0	0%
EXPENSES TOTAL	\$92,387	\$103,558	\$52,336	\$80,959	\$96,398	-\$15,439	-19%
REVENUES LESS EXPENSES	-\$10,887	-\$25,351	-\$3,856	\$6,091	-\$4,376	–	–

Fund: 238-300 OHV Park

	FY2027 BUDGET-PROPOSED BUDGET SUMMARY						
	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed	Variance	%
Revenues							
FEDERAL, STATE, & LOCAL	\$530,994	\$542,075	\$401,259	\$631,250	\$1,017,609	-\$386,359	-61%
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$184,729	\$276,623	\$126,187	\$223,780	\$241,780	-\$18,000	-8%
OTHER REVENUE SOURCES	\$13,098	\$3,651	\$5,093	\$3,000	\$3,000	\$0	0%
REVENUES TOTAL	\$728,822	\$822,349	\$532,539	\$858,030	\$1,262,389	-\$404,359	-47%
Expenses							
MATERIALS & SERVICES	\$253,946	\$258,462	\$259,241	\$348,608	\$466,536	-\$117,928	-34%
PERSONNEL SERVICES	\$351,044	\$330,344	\$300,213	\$442,491	\$484,631	-\$42,140	-10%
CAPITAL OUTLAY	\$102,240	\$187,589	\$112,818	\$131,000	\$195,000	-\$64,000	-49%
SPECIAL PAYMENTS	\$6,262	\$4,140	\$3,870	\$6,000	\$6,000	\$0	0%
EXPENSES TOTAL	\$713,492	\$780,534	\$676,142	\$928,099	\$1,152,167	-\$224,068	-24%
REVENUES LESS EXPENSES	\$15,329	\$41,815	-\$143,603	-\$70,069	\$110,222	–	–



Departmental Summaries

FY2026-27 Budget

County Fair

Department Overview

The County Fair budget accounts for the annual Morrow County Fair and related fairgrounds operations. The Fair remains an important community event that supports youth participation, agricultural education, local exhibitors, vendors, entertainment, and public gathering opportunities. The department also manages year-round facility needs associated with maintaining the fairgrounds as a functional public event space.

The budget submitted for FY2027 describes a transition toward expanded events, increased sponsorship activity, operational independence, and additional in-house capacity for marketing and event production. However, many of the requested expenditure increases were not included in the proposed budget due to competing County funding priorities and the need to control operating cost growth of the Fair.

Budget Discussion

The FY2027 proposed operating budget for the County Fair Fund totals **\$346,192**, a decrease of **\$43,333**, or approximately **11%**, from the FY2026 adopted budget of **\$389,525**. This reduction reflects a more restrained operating budget than requested and is intended to limit expenditure growth while maintaining core Fair operations.

Resources are proposed at **\$346,192**, including **\$95,303** in beginning fund balance, **\$79,783** in federal, state, and local revenue, **\$53,800** in charges, fees, licenses, permits, fines, and assessments, **\$11,311** in other revenue sources, and **\$105,995** in interfund transfers. The level of interfund transfer support is significant and reflects that current Fair operations are not fully supported by recurring Fair-generated revenues and annual state funding.

Requirements are proposed at **\$346,192**, including **\$188,893** in materials and services, **\$40,040** in personnel services, **\$300** in special payments, **\$11,500** in operating contingency, **\$29,959** reserved for future expenditures, and **\$75,500** in unappropriated ending fund balance. No capital outlay is budgeted directly in the Fair operating fund for FY2027.

The budget reflects an intentional effort to contain operating costs. Materials and services are proposed slightly below the FY2026 adopted budget, while personnel services remain limited due to the partial FTE structure. Given recent growth in fair-related operating costs, the FY2027 budget does not fully fund the expanded spending plan submitted by the department. Instead, the proposed budget maintains the Fair at a more controlled operating level and relies on targeted funding decisions rather than broad operating expansion.

In addition to the Fair operating fund, the County continues to make substantial investments in fairgrounds-related capital needs through separate capital project funds. The FY2027 proposed Fair CIP budget totals **\$2,822,916**, including **\$1,523,993** in interfund transfers and **\$1,254,000** in beginning fund balance. Capital outlay is proposed at **\$1,185,619**, with **\$1,637,031** reserved for future expenditures. The Bleacher Reserve Fund also includes **\$24,500** reserved for future expenditure.

Taken together, the operating fund, Fair CIP Fund, and Bleacher Reserve Fund show that the County is contributing substantial resources to Fair-related operations and facilities beyond the annually appropriated state funding that supports local fairs. The FY2027 budget therefore balances two competing objectives: preserving the County Fair as a valued community event while controlling operating cost growth and directing major facility investments through the capital budget where they can be evaluated separately.

Personnel

There is 0.475 FTE budgeted for this department. There are no changes for FY2027.

FUND: 214-COUNTY FAIR

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

Fund: 214-Fair

FY2027 BUDGET-PROPOSED BUDGET SUMMARY							
	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed	Variance	%
Revenues							
BEGINNING FUND BALANCE	\$226,503	\$201,607	\$288,807	\$288,808	\$95,303	\$193,505	67%
FEDERAL, STATE, & LOCAL	\$58,667	\$53,167	\$79,783	\$53,167	\$79,783	-\$26,616	-50%
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$75,754	\$87,452	\$36,139	\$44,800	\$53,800	-\$9,000	-20%
OTHER REVENUE SOURCES	\$14,317	\$12,035	\$11,770	\$2,750	\$11,311	-\$8,561	-311%
INTERFUND TRANSFERS	\$73,000	\$152,217	–	\$0	\$105,995	-\$105,995	–
REVENUES TOTAL	\$448,241	\$506,478	\$416,499	\$389,525	\$346,192	\$43,333	11%
Expenses							
MATERIALS & SERVICES	\$184,968	\$182,558	\$171,128	\$192,580	\$188,893	\$3,687	2%
PERSONNEL SERVICES	\$35,450	\$33,312	\$41,344	\$38,505	\$40,040	-\$1,535	-4%
CAPITAL OUTLAY	\$26,125	\$1,392	\$37,598	\$40,000	\$0	\$40,000	100%
SPECIAL PAYMENTS	\$90	\$408	\$376	\$0	\$300	-\$300	–
OPERATING CONTINGENCY	–	–	–	\$23,137	\$11,500	\$11,637	50%
RESERVE FOR FUTURE EXPENDITURES	–	–	–	\$52,750	\$29,959	\$22,791	43%
UNAPPROPRIATED ENDING FUND BALANCE	–	–	–	\$42,553	\$75,500	-\$32,947	-77%
EXPENSES TOTAL	\$246,633	\$217,670	\$250,445	\$389,525	\$346,192	\$43,333	11%
REVENUES LESS EXPENSES	\$201,607	\$288,807	\$166,054	\$0	\$0	–	–

Fund: 236-Fair CIP

FY2027 BUDGET-PROPOSED BUDGET SUMMARY							
	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed	Variance	%
Revenues							
BEGINNING FUND BALANCE	\$1,061,793	\$1,153,042	\$1,287,333	\$1,287,330	\$1,254,000	\$33,330	3%
FEDERAL, STATE, & LOCAL	\$55,555	\$53,410	–	\$183,000	\$0	\$183,000	100%
OTHER REVENUE SOURCES	\$50,094	\$49,270	\$49,886	\$30,000	\$44,923	-\$14,923	-50%
INTERFUND TRANSFERS	–	\$31,611	–	\$0	\$1,523,993	-\$1,523,993	–
REVENUES TOTAL	\$1,167,442	\$1,287,333	\$1,337,218	\$1,500,330	\$2,822,916	-\$1,322,586	-88%
Expenses							
MATERIALS & SERVICES	–	\$0	\$398	–	\$266	-\$266	–
CAPITAL OUTLAY	\$14,400	\$0	\$244,165	\$1,429,630	\$1,185,619	\$244,011	17%
RESERVE FOR FUTURE EXPENDITURES	–	–	–	\$70,700	\$1,637,031	-\$1,566,331	-2,215%
EXPENSES TOTAL	\$14,400	\$0	\$244,563	\$1,500,330	\$2,822,916	-\$1,322,586	-88%
REVENUES LESS EXPENSES	\$1,153,042	\$1,287,333	\$1,092,655	\$0	\$0	–	–

Fund: 229-Bleacher Reserve

FY2027 BUDGET-PROPOSED BUDGET SUMMARY							
	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed	Variance	%

FY2027 BUDGET-PROPOSED BUDGET SUMMARY

	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed	Variance	%
Revenues							
BEGINNING FUND BALANCE	\$21,695	\$22,639	\$23,632	\$24,000	\$24,500	-\$500	-2%
OTHER REVENUE SOURCES	\$944	\$993	\$607	\$500	\$0	\$500	100%
REVENUES TOTAL	\$22,639	\$23,632	\$24,239	\$24,500	\$24,500	\$0	0%
Expenses							
RESERVE FOR FUTURE EXPENDITURES	-	-	-	\$24,500	\$24,500	\$0	0%
EXPENSES TOTAL	-	-	-	\$24,500	\$24,500	\$0	0%
REVENUES LESS EXPENSES	\$22,639	\$23,632	\$24,239	\$0	\$0	-	-



Departmental Summaries

FY2026-27 Budget

County Museums

Department Overview

General Fund Department 119 and Lottery Fund Department 219-119 budget and account for Morrow County’s support of County museum operations. The County museums preserve and present local history, heritage, artifacts, records, and educational materials that support public access to Morrow County’s historical and cultural resources.

Museum operations are supported through a combination of General Fund resources and Video Lottery Fund resources. The Video Lottery Fund appropriation is used for the County’s contract payment to the FARM Foundation, which operates the museums on behalf of the County. The General Fund portion supports additional County museum-related operating costs.

Budget Discussion

The FY2027 proposed General Fund budget for County Museums totals **\$25,356**, all budgeted in **Materials and Services**. This represents an increase of **\$8,073**, or approximately **47%**, from the FY2026 adopted budget of **\$17,283**.

In addition, the FY2027 proposed Video Lottery Fund budget includes **\$11,000** in Materials and Services for the contract payment to the FARM Foundation to operate the museums. This amount is unchanged from the FY2026 adopted budget.

Combined, FY2027 County museum support totals **\$36,356**, consisting of **\$25,356** from the General Fund and **\$11,000** from the Video Lottery Fund. No County personnel services, capital outlay, or special payments are budgeted for this function.

The FY2027 budget maintains County support for museum operations while continuing the contracted operating model through the FARM Foundation. This structure allows the County to support preservation and public access to local history without directly staffing museum operations.

Personnel

There are zero FTEs assigned to this program.

101-119: County Museums

FY2027 BUDGET-PROPOSED BUDGET SUMMARY							
	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed	Variance	%
Expenses							
MATERIALS & SERVICES	\$11,185	\$25,170	\$24,289	\$17,283	\$25,356	-\$8,073	-47%
EXPENSES TOTAL	\$11,185	\$25,170	\$24,289	\$17,283	\$25,356	-\$8,073	-47%

FY2027 BUDGET-PROPOSED BUDGET SUMMARY

	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed	Variance	%
REVENUES LESS EXPENSES	-\$11,185	-\$25,170	-\$24,289	-\$17,283	-\$25,356	-	-

219-119: County Museum (Lottery Fund)

FY2027 BUDGET-PROPOSED BUDGET SUMMARY

	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed	Variance	%
Expenses							
MATERIALS & SERVICES	\$11,000	-	\$11,000	\$11,000	\$11,000	\$0	0%
EXPENSES TOTAL	\$11,000	-	\$11,000	\$11,000	\$11,000	\$0	0%
REVENUES LESS EXPENSES	-\$11,000	\$0	-\$11,000	-\$11,000	-\$11,000	-	-



Departmental Summaries

FY2026-27 Budget

Public Works

Public Works Administration
Road Department
Vegetation Management (Weed Dept)

Solid Waste Management
Facilities & Grounds Maintenance
County Surveyor



Departmental Summaries

FY2026-27 Budget

Public Works Administration

Department Overview

General Fund Department 120 budgets and accounts for the General Fund portion of Public Works Administration. Public Works manages and operates several major County service areas, including the County road system, solid waste operations at the North and South Transfer Stations, the Lexington Airport, and Weed Management. Public Works also provides coordination and operational support to other County departments and offices in service to Morrow County residents.

The personnel costs shown in this department do not represent the full cost of Public Works administrative staff. Employees assigned to Public Works Administration have portions of their time allocated across other Public Works-related departments and funds based on the services they support. For FY2027, this department includes **1.5 allocated FTE**, consisting of allocations for the Public Works Director, Deputy Public Works Director, Public Works Administrative Manager, and Administrative Assistant.

Budget Discussion

The FY2027 proposed budget for Public Works Administration totals **\$280,302**, a decrease of **\$8,080**, or approximately **3%**, from the FY2026 adopted budget of **\$288,382**.

No revenues are budgeted directly in this department. As a result, the full cost of this General Fund department is supported by General Fund resources.

Personnel services are proposed at **\$251,347**, an increase of **\$1,496**, or approximately **1%**, from the FY2026 adopted budget. Materials and services are proposed at **\$28,955**, an increase of **\$424**, or approximately **1%**. No capital outlay is proposed for FY2027; the FY2026 budget included **\$10,000** in capital outlay.

The FY2027 budget maintains administrative capacity for Public Works while recognizing that the department's personnel costs are allocated across multiple operational areas. This structure provides a more accurate reflection of the administrative support required by the County's road, solid waste, airport, and weed management functions rather than concentrating all administrative costs in a single department.

GF: 120-PUBLIC WORKS ADMINISTRATION

Position Name	PUBLIC WORKS ADMIN
Allocated FTE Count	
Deputy Public Works Director	0.2
Administrative Assistant (PW)	0.25

Position Name	PUBLIC WORKS ADMIN
PW Administrative Manager	0.5
Public Works Director	0.55
ALLOCATED FTE COUNT	1.5

101-120: Public Works Administration

FY2027 BUDGET-PROPOSED BUDGET SUMMARY							
	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed	Variance	%
Revenues							
OTHER REVENUE SOURCES	-	\$20	-	\$0	\$0	\$0	-
REVENUES TOTAL	-	\$20	-	\$0	\$0	\$0	-
Expenses							
MATERIALS & SERVICES	\$17,028	\$25,971	\$11,498	\$28,531	\$28,955	-\$424	-1%
PERSONNEL SERVICES	\$121,874	\$281,562	\$325,150	\$249,851	\$251,347	-\$1,496	-1%
CAPITAL OUTLAY	\$13,746	\$147,688	-	\$10,000	\$0	\$10,000	100%
EXPENSES TOTAL	\$152,649	\$455,221	\$336,647	\$288,382	\$280,302	\$8,080	3%
REVENUES LESS EXPENSES	-\$152,649	-\$455,201	-\$336,647	-\$288,382	-\$280,302	-	-



Departmental Summaries

FY2026-27 Budget

Public Works-Road Department

Department Overview

The Road Department manages, maintains, and improves Morrow County's road infrastructure. This work includes road maintenance, surface preservation, capital paving projects, roadside vegetation management, snow and ice response, bridge planning, equipment maintenance, and related operational support. The FY2027 Road Fund budget includes **19.102 allocated FTE**, including road maintenance staff, mechanics, traffic control support, administrative support, and allocated Public Works management positions.

During FY2026, the Road Department completed the capital paving contract on 15th Street and Oregon Avenue, east of the City of Irrigon. This project included approximately one mile of hot mix asphalt overlay and widened the roadway from 22 feet to 24 feet, improving both durability and safety. Road crews also completed the Liberty School Grade widening project, applying a new ambient mix asphalt surface with a chip seal wear course and increasing the travel surface from 18 feet to 24 feet.

To close out FY2026, the department plans to complete the Baker Lane widening project, expanding the travel surface from 18 feet to 24 feet. Drainage and signage improvements will be included to improve safety and roadway performance. The annual chip seal preservation program will also continue to protect existing County road infrastructure.

The Finley Butte Road Fund supports maintenance and preservation of the approximately 10-mile Finley Butte Road corridor between Finley Butte and the Interstate. This roadway is a key transportation link for residential travel, agricultural operations, industrial hauling, and general public access. The corridor requires both routine maintenance and long-term capital preservation to maintain safety, drivability, and economic continuity.

Major preservation activities for Finley Butte Road include asphalt overlays, shoulder rock applications, chip seals, fog seals, striping, winter plowing and sanding, deicer application, vegetation management, and other routine work. Public Works will continue strengthening cost-tracking practices so that labor, equipment, materials, and contracted services performed within the corridor are charged to the correct fund.

Also reflected below is the Road Equipment Reserve fund. Capital expenditures are detailed in the Capital Outlay Section.

Budget Discussion

The FY2027 proposed Road Fund budget totals **\$12,930,874**, a decrease of **\$1,419,722**, or approximately **10%**, from the FY2026 adopted budget of **\$14,350,596**. Revenues include **\$7,500,000** in beginning fund balance, **\$2,353,000** in federal, state, and local revenue, **\$16,000** in charges, fees, licenses, permits, fines, and assessments, **\$322,868** in other revenue sources, and **\$2,739,006** in interfund transfers.

Road Fund expenditures include **\$2,622,876** in materials and services, **\$2,577,272** in personnel services, **\$138,000** in capital outlay, **\$328,500** in operating contingency, **\$5,614,226** reserved for future expenditures, and **\$1,650,000** in unappropriated ending fund balance.

For FY2027, the Road Department is proposing a significant hot mix overlay project on approximately one mile of Paul Smith Road near the City of Boardman. The goal is to improve this section to a city standard and then transfer ownership to the City, reducing future County maintenance responsibility.

A notable budget strategy for FY2027 is deferring rock crushing operations for one year to help fund the capital paving project. Recent annual rock crushing costs have been substantial, and pausing that work allows the department to redirect resources toward higher-priority paving work. The department also anticipates an increase in contracted services for roadside vegetation management and expanded snow and ice removal support during winter storm events.

The FY2027 budget also includes planning for a comprehensive Bridge Master Plan. This plan is intended to guide long-term bridge maintenance, repair prioritization, and capital planning for County bridge assets.

The FY2027 Road Fund also includes **\$5,614,226 reserved for future expenditures** to support bridge replacements, bridge improvements, and other future capital road work.

The FY2027 proposed Finley Butte Road Fund budget totals **\$3,714,411**, an increase of **\$597,011**, or approximately **19%**, from the FY2026 adopted budget of **\$3,117,400**. Revenues include **\$3,050,000** in beginning fund balance, **\$600,000** in charges, fees, licenses, permits, fines, and assessments, and **\$64,411** in other revenue sources.

Finley Butte Road Fund expenditures include **\$500,465** in materials and services and **\$3,213,946** reserved for future expenditures. This reflects the need to maintain strong reserves for future overlay, shoulder rock, and preservation cycles while funding routine maintenance activities in FY2027.

The FY2027 budget also includes the Road Equipment Reserve Fund, which totals **\$1,236,116**. This includes **\$1,197,000** in capital outlay for equipment replacement and **\$38,874** reserved for future expenditures. Revenues include **\$910,000** in beginning fund balance, **\$39,116** in other revenue sources, and **\$287,000** in interfund transfers.

The combined FY2027 approach emphasizes preservation, capital planning, and disciplined use of reserves. The Road Fund reduces overall spending compared to FY2026 while still supporting a major paving project, the Finley Butte Road Fund maintains reserves for a defined corridor preservation cycle, and the Road Equipment Reserve Fund supports equipment replacement needs without embedding those costs directly into the operating budget.

FUND: 202-ROAD DEPARTMENT

Position Name	ROAD DEPARTMENT
Allocated FTE Count	
Public Works Director	0.25
Traffic Control Flagger	0.62
Master Technical Mechanic	1
Technical Mechanic	1
Deputy Public Works Director	0.75
Administrative Assistant (PW)	0.75
PW Administrative Manager	0.25
Vehicle Mechanic	1
Road Maintenance Specialist	1
Road Maintenance Specialist-Senior	11.482
Maintenance Team Leader	1
ALLOCATED FTE COUNT	19.102

Fund: 202-Road Fund

FY2027 BUDGET-PROPOSED BUDGET SUMMARY							
	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed	Variance	%
Revenues							

FY2027 BUDGET-PROPOSED BUDGET SUMMARY							
	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed	Variance	%
BEGINNING FUND BALANCE	\$3,701,459	\$5,388,160	\$8,491,063	\$8,491,063	\$7,500,000	\$991,063	12%
FEDERAL, STATE, & LOCAL	\$2,701,082	\$2,299,191	\$2,184,894	\$3,043,839	\$2,353,000	\$690,839	23%
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$1,231,750	\$79,297	\$71,634	\$36,000	\$16,000	\$20,000	56%
OTHER REVENUE SOURCES	\$249,150	\$507,895	\$818,878	\$107,900	\$322,868	-\$214,968	-199%
INTERFUND TRANSFERS	\$4,299,993	\$6,118,651	\$1,943,590	\$2,671,794	\$2,739,006	-\$67,212	-3%
REVENUES TOTAL	\$12,183,435	\$14,393,195	\$13,510,060	\$14,350,596	\$12,930,874	\$1,419,722	10%
Expenses							
MATERIALS & SERVICES	\$2,556,025	\$3,373,619	\$1,463,018	\$3,048,577	\$2,622,876	\$425,701	14%
PERSONNEL SERVICES	\$1,968,584	\$1,963,445	\$1,668,082	\$2,762,676	\$2,577,272	\$185,404	7%
CAPITAL OUTLAY	\$2,270,666	\$565,068	\$1,446,141	\$1,837,300	\$138,000	\$1,699,300	92%
DEBT SERVICE	-	-	\$2,409	-	-	\$0	-
OPERATING CONTINGENCY	-	-	-	\$709,927	\$328,500	\$381,427	54%
RESERVE FOR FUTURE EXPENDITURES	-	-	-	\$4,101,053	\$5,614,226	-\$1,513,173	-37%
UNAPPROPRIATED ENDING FUND BALANCE	-	-	-	\$1,891,063	\$1,650,000	\$241,063	13%
EXPENSES TOTAL	\$6,795,275	\$5,902,132	\$4,579,649	\$14,350,596	\$12,930,874	\$1,419,722	10%
REVENUES LESS EXPENSES	\$5,388,160	\$8,491,063	\$8,930,410	\$0	\$0	-	-

Fund: 203-Finley Butte Road

FY2027 BUDGET-PROPOSED BUDGET SUMMARY							
	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed	Variance	%
Revenues							
BEGINNING FUND BALANCE	\$1,024,613	\$1,674,016	\$2,416,710	\$2,455,000	\$3,050,000	-\$595,000	-24%
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$596,862	\$657,832	\$447,152	\$600,000	\$600,000	\$0	0%
OTHER REVENUE SOURCES	\$52,542	\$84,862	\$96,532	\$62,400	\$64,411	-\$2,011	-3%
REVENUES TOTAL	\$1,674,016	\$2,416,710	\$2,960,394	\$3,117,400	\$3,714,411	-\$597,011	-19%
Expenses							
MATERIALS & SERVICES	-	\$0	\$697	\$3,117,400	\$500,465	\$2,616,935	84%
RESERVE FOR FUTURE EXPENDITURES	-	-	-	\$0	\$3,213,946	-\$3,213,946	-
EXPENSES TOTAL	-	\$0	\$697	\$3,117,400	\$3,714,411	-\$597,011	-19%
REVENUES LESS EXPENSES	\$1,674,016	\$2,416,710	\$2,959,697	\$0	\$0	-	-

Fund: 201-Road Equipment Reserve

FY2027 BUDGET-PROPOSED BUDGET SUMMARY							
	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed	Variance	%
Revenues							
BEGINNING FUND BALANCE	\$611,382	\$572,433	\$616,037	\$616,038	\$910,000	-\$293,962	-48%
OTHER REVENUE SOURCES	\$54,703	\$36,512	\$33,213	\$0	\$39,116	-\$39,116	-
INTERFUND TRANSFERS	\$1,663,914	\$1,049,561	\$651,426	\$651,426	\$287,000	\$364,426	56%
REVENUES TOTAL	\$2,329,999	\$1,658,506	\$1,300,676	\$1,267,464	\$1,236,116	\$31,348	2%
Expenses							
MATERIALS & SERVICES	-	\$0	\$362	-	\$242	-\$242	-
CAPITAL OUTLAY	\$1,752,886	\$1,038,907	\$396,335	\$407,500	\$1,197,000	-\$789,500	-194%
DEBT SERVICE	\$4,680	\$3,561	-	\$0	\$0	\$0	-
RESERVE FOR FUTURE EXPENDITURES	-	-	-	\$859,964	\$38,874	\$821,090	95%
EXPENSES TOTAL	\$1,757,566	\$1,042,469	\$396,698	\$1,267,464	\$1,236,116	\$31,348	2%
REVENUES LESS EXPENSES	\$572,433	\$616,037	\$903,978	\$0	\$0	-	-



Departmental Summaries

FY2026-27 Budget

Vegetation Management (Weed Department)

Department Overview

General Fund Department 128 budgets and accounts for Morrow County's Vegetation Management program, formerly identified as the Weed Department. The program is responsible for noxious weed control, roadside vegetation management, contract spraying services, and related vegetation control activities throughout the County.

The FY2027 budget reflects the continued expansion and modernization of the program. The department has relocated to a new facility, resulting in increased ongoing operating costs such as utilities, maintenance, and facility support. The program has also expanded its service obligations through contracts with the City of Heppner, the City of Boardman, and the Army Corps of Engineers, while continuing to support the Road Department's goal of maintaining roadside spraying within County road rights-of-way.

Vegetation Management has also expanded operations through the implementation of a drone program and additional services such as mowing and brushing. The department continues to see increased activity tied to energy-related projects, which require monitoring and vegetation management in affected areas.

The FY2027 budget includes **2.0 FTE**, consisting of one Weed Program Manager and one Weed Control Applicator.

Budget Discussion

The FY2027 proposed budget for Vegetation Management totals **\$388,921**, a decrease of **\$33,224**, or approximately **8%**, from the FY2026 adopted budget of **\$422,145**. Revenues are proposed at **\$88,000**, an increase of **\$13,560**, or approximately **18%**, from the FY2026 adopted budget. Revenue includes **\$42,000** in federal, state, and local revenue and **\$46,000** in charges, fees, licenses, permits, fines, and assessments.

Materials and services are proposed at **\$110,059**, an increase of **\$7,585**, or approximately **7%**, from the FY2026 adopted budget. This reflects the higher cost of expanded operations, new facility needs, equipment support, utilities, and operating costs associated with the department's broader service footprint. Personnel services are proposed at **\$278,862**, essentially flat compared to the FY2026 budget. No capital outlay is proposed directly in the General Fund department for FY2027.

The FY2027 budget also includes the Weed Equipment Reserve Fund. This fund totals **\$143,000**, including **\$81,000** in beginning fund balance, **\$25,000** in contract service revenue, **\$879** in other revenue sources, and **\$36,121** in interfund transfers. The full **\$143,000** is budgeted for capital outlay to for the drone spraying program.

GF: 128-WEED DEPARTMENT

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

101-128: Vegetation Management (Weed Dept)

FY2027 BUDGET-PROPOSED BUDGET SUMMARY							
	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed	Variance	%
Revenues							
FEDERAL, STATE, & LOCAL	–	\$41,447	\$14,866	\$34,386	\$42,000	-\$7,614	-22%
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$36,812	\$30,091	\$36,127	\$40,054	\$46,000	-\$5,946	-15%
OTHER REVENUE SOURCES	\$3,994	\$1,924	–	\$0	\$0	\$0	–
REVENUES TOTAL	\$40,806	\$73,462	\$50,993	\$74,440	\$88,000	-\$13,560	-18%
Expenses							
MATERIALS & SERVICES	\$30,852	\$92,927	\$90,139	\$102,474	\$110,059	-\$7,585	-7%
PERSONNEL SERVICES	\$139,572	\$149,969	\$230,251	\$279,671	\$278,862	\$809	0%
CAPITAL OUTLAY	–	\$93,797	\$39,780	\$40,000	\$0	\$40,000	100%
EXPENSES TOTAL	\$170,424	\$336,693	\$360,171	\$422,145	\$388,921	\$33,224	8%
REVENUES LESS EXPENSES	-\$129,618	-\$263,231	-\$309,178	-\$347,705	-\$300,921	–	–

Fund: 224-Weed Equipment Reserve

FY2027 BUDGET-PROPOSED BUDGET SUMMARY							
	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed	Variance	%
Revenues							
BEGINNING FUND BALANCE	\$31,884	-\$12,231	\$10,827	\$10,826	\$81,000	-\$70,174	-648%
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS							
3-40-5054 - OTHER CONTRACT SERVICES	–	\$23,030	\$29,026	\$16,500	\$25,000	-\$8,500	-52%
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS TOTAL	–	\$23,030	\$29,026	\$16,500	\$25,000	-\$8,500	-52%
OTHER REVENUE SOURCES	\$1,916	\$26	\$668	\$0	\$879	-\$879	–
INTERFUND TRANSFERS	\$163,735	–	\$39,800	\$39,800	\$36,121	\$3,679	9%
REVENUES TOTAL	\$197,535	\$10,825	\$80,321	\$67,126	\$143,000	-\$75,874	-113%
Expenses							
MATERIALS & SERVICES							
199 - NON-DEPARTMENTAL	–	-\$2	-\$2	–	\$0	\$0	–
MATERIALS & SERVICES TOTAL	–	-\$2	-\$2	–	\$0	\$0	–
CAPITAL OUTLAY	\$209,766	–	–	\$0	\$143,000	-\$143,000	–
RESERVE FOR FUTURE EXPENDITURES	–	–	–	\$67,126	\$0	\$67,126	100%
EXPENSES TOTAL	\$209,766	-\$2	-\$2	\$67,126	\$143,000	-\$75,874	-113%
REVENUES LESS EXPENSES	-\$12,231	\$10,827	\$80,323	\$0	\$0	–	–



Departmental Summaries

FY2026-27 Budget

Solid Waste Management

Department Overview

Solid Waste Management budgets and accounts for Morrow County's transfer station operations and related solid waste funding structure. The County operates the North Transfer Station and South Transfer Station, each with **0.4 allocated FTE** for a Transfer Station Attendant. These operations provide local disposal and transfer services for residents and support the County's broader solid waste management responsibilities.

The Solid Waste Department has completed significant infrastructure upgrades at both transfer stations, including certified truck scales and the planned implementation of integrated scale management software in conjunction with the County's new ERP system. These improvements allow the department to transition from a cubic-yard-based fee structure to a weight-based billing model.

The move to weight-based billing promotes fairness, transparency, and alignment with industry practice by charging customers based on actual disposal tonnage rather than estimated volume. The scales and software will also improve reporting accuracy, accountability, and long-term operational data collection. Because this is a new operating model, revenue projections remain uncertain and will depend on actual tonnage, customer usage patterns, seasonal activity, and customer adjustment to the new rate structure.

At the North Transfer Station, hauling costs associated with Sanitary Disposal have increased significantly and are reflected in landfill fee-related operating costs. The department has also entered into a partnership with the Mattress Recycling Council to divert mattresses from the waste stream. This program reduces container space usage, lowers hauling pressure, supports recycling, and provides a per-unit reimbursement to the County.

At the South Transfer Station, the department relocated the cardboard and recycling container to the Lexington office location to provide expanded 24-hour public access. While this improves community service, the increased accessibility has caused containers to fill more quickly, increasing hauling and landfill-related costs associated with Miller & Son's service.

Budget Discussion

The FY2027 proposed North Transfer Station budget totals **\$239,373**, a decrease of **\$18,013**, or approximately **7%**, from the FY2026 adopted budget of **\$257,386**. Revenues are proposed at **\$239,351**, including **\$56,800** in charges, fees, licenses, permits, fines, and assessments; **\$13,000** in other revenue sources; and **\$169,551** in interfund transfers. Expenses include **\$213,264** in materials and services and **\$26,109** in personnel services. No capital outlay is proposed for FY2027.

The FY2027 proposed South Transfer Station budget totals **\$115,412**, a decrease of **\$8,034**, or approximately **7%**, from the FY2026 adopted budget of **\$123,446**. Revenues are proposed at **\$115,384**, including **\$34,000** in charges, fees, licenses, permits, fines, and assessments; **\$2,200** in other revenue sources; and **\$79,184** in interfund transfers. Expenses include **\$86,034** in materials and services and **\$29,378** in personnel services. No capital outlay is proposed for FY2027.

The Finley Butte License Fee Fund is the primary funding source supporting the County's solid waste transfer station operations. For FY2027, this fund totals **\$3,310,919**, including **\$3,250,000** in charges, fees, licenses, permits, fines, and assessments; **\$40,919** in other revenue sources; and **\$20,000** in beginning fund balance. Nearly all expenditures are budgeted as interfund transfers, totaling **\$3,310,862**.

The majority of the Finley Butte License Fee Fund revenue is transferred to support the North and South Transfer Stations in the General Fund. The remaining balance is transferred to support road operations and road equipment needs. This structure recognizes that landfill license fee revenues are not retained solely within the solid waste function, but are also used to support County infrastructure priorities connected to road impacts and equipment replacement.

The FY2027 budget maintains transfer station operations while reflecting major operational changes: implementation of weight-based billing, increased hauling cost exposure, improved data collection, recycling diversion opportunities, and continued reliance on landfill license fee transfers to subsidize General Fund transfer station operations.

GF: 122-NORTH TRANSFER STATION

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

GF: 123-SOUTH TRANSFER STATION

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

101-122: North Transfer Station

	FY2027 BUDGET-PROPOSED BUDGET SUMMARY					Variance	%
	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed		
Revenues							
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$28,665	\$30,716	\$23,165	\$32,000	\$56,800	-\$24,800	-77%
OTHER REVENUE SOURCES	\$20,850	\$24,671	\$6,201	\$22,372	\$13,000	\$9,372	42%
INTERFUND TRANSFERS	\$59,000	\$198,270	\$110,908	\$200,744	\$169,551	\$31,193	16%
REVENUES TOTAL	\$108,515	\$253,657	\$140,274	\$255,116	\$239,351	\$15,765	6%
Expenses							
MATERIALS & SERVICES	\$140,488	\$159,919	\$165,992	\$234,055	\$213,264	\$20,791	9%
PERSONNEL SERVICES	\$18,337	\$16,460	\$12,451	\$23,331	\$26,109	-\$2,778	-12%
CAPITAL OUTLAY	-	\$77,278	\$4,800	\$0	\$0	\$0	-
EXPENSES TOTAL	\$158,825	\$253,657	\$183,242	\$257,386	\$239,373	\$18,013	7%
REVENUES LESS EXPENSES	-\$50,310	\$0	-\$42,968	-\$2,270	-\$22	-	-

101-123: South Transfer Station

	FY2027 BUDGET-PROPOSED BUDGET SUMMARY					Variance	%
	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed		
Revenues							
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$23,435	\$27,428	\$25,860	\$34,000	\$34,000	\$0	0%
OTHER REVENUE SOURCES	\$4,309	\$1,586	\$1,858	\$16,500	\$2,200	\$14,300	87%
INTERFUND TRANSFERS	\$28,400	\$177,333	\$50,537	\$70,663	\$79,184	-\$8,521	-12%
REVENUES TOTAL	\$56,144	\$206,348	\$78,254	\$121,163	\$115,384	\$5,779	5%
Expenses							
MATERIALS & SERVICES	\$87,204	\$70,713	\$54,844	\$79,978	\$86,034	-\$6,056	-8%
PERSONNEL SERVICES	\$19,032	\$20,699	\$16,735	\$23,468	\$29,378	-\$5,910	-25%
CAPITAL OUTLAY	\$108	\$114,935	\$10,447	\$20,000	\$0	\$20,000	100%
EXPENSES TOTAL	\$106,343	\$206,348	\$82,026	\$123,446	\$115,412	\$8,034	7%

	FY2027 BUDGET-PROPOSED BUDGET SUMMARY						
	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed	Variance	%
REVENUES LESS EXPENSES	-\$50,199	\$0	-\$3,772	-\$2,283	-\$28	-	-

Fund: 210-Finley Butte License Fees

	FY2027 BUDGET-PROPOSED BUDGET SUMMARY						
	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed	Variance	%
Revenues							
BEGINNING FUND BALANCE	\$1,653,599	\$1,856,489	\$1,070,338	\$1,069,627	\$20,000	\$1,049,627	98%
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$2,448,558	\$2,698,867	\$1,825,108	\$2,500,000	\$3,250,000	-\$750,000	-30%
OTHER REVENUE SOURCES	\$44,782	\$37,637	\$40,965	\$25,000	\$40,919	-\$15,919	-64%
REVENUES TOTAL	\$4,146,938	\$4,592,994	\$2,936,410	\$3,594,627	\$3,310,919	\$283,708	8%
Expenses							
MATERIALS & SERVICES	-	\$0	\$85	\$0	\$57	-\$57	-
INTERFUND TRANSFERS	\$2,290,449	\$3,522,656	\$2,756,461	\$3,594,627	\$3,310,862	\$283,765	8%
EXPENSES TOTAL	\$2,290,449	\$3,522,656	\$2,756,546	\$3,594,627	\$3,310,919	\$283,708	8%
REVENUES LESS EXPENSES	\$1,856,489	\$1,070,338	\$179,864	\$0	\$0	-	-



Departmental Summaries

FY2026-27 Budget

Facilities & Grounds Maintenance

Department Overview

General Fund Department 121 budgets and accounts for Morrow County's Facilities and Grounds Maintenance function. This department is responsible for maintaining County buildings and grounds so that employees, residents, and visitors have safe, functional, and effective public facilities.

Facilities Maintenance continues to focus on building safety, comfort, reliability, and operational continuity. The department is currently fully staffed and has completed a full year of providing in-house janitorial services. While current staffing is workable for the existing building load, any significant addition of buildings, facilities, or service expectations would likely require additional staffing capacity.

Ongoing priorities include replacement of outdated lighting, continued facility maintenance, janitorial services, building repairs, grounds support, and investment in tools, training, and work practices that improve the productivity and efficiency of the County's facilities program.

The FY2027 budget includes **5.0 FTE**, consisting of two Facility Maintenance Specialists, two Custodians, and one Facility Maintenance Supervisor.

Budget Discussion

The FY2027 proposed Facilities Maintenance operating budget totals **\$1,019,620**, a decrease of **\$640,883**, or approximately **39%**, from the FY2026 adopted budget of **\$1,660,503**. The decrease is primarily due to the removal of large one-time or project-based amounts that were included in the FY2026 budget.

No operating revenues are proposed for FY2027 in the General Fund Facilities Maintenance department. Materials and services are proposed at **\$365,126**, personnel services at **\$575,619**, and capital outlay at **\$78,875**.

The Facilities Reserve Fund is also included in this section. The FY2027 proposed Facilities Reserve budget totals **\$873,602**, supported by **\$850,000** in beginning fund balance and **\$23,602** in other revenue sources. The only budgeted capital expenditure from this fund is **\$410,625** for the Library/Museum roof replacement project, which is included in the County's Capital Improvement Plan. The remaining **\$462,826** is reserved for future expenditures.

The FY2027 budget maintains core facilities operations while using the Facilities Reserve Fund for planned capital needs rather than routine operations. This distinction is important: the operating budget supports day-to-day maintenance and janitorial services, while

the reserve fund preserves resources for larger facility projects and future capital requirements.

GF: 121-Facilities & General Maintenance

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

101-121: Facilities Maintenance

FY2027 BUDGET-PROPOSED BUDGET SUMMARY							
	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed	Variance	%
Revenues							
FEDERAL, STATE, & LOCAL	-	-	-	\$294,580	\$0	\$294,580	100%
OTHER REVENUE SOURCES	\$4,611	-	\$2,503	\$0	\$0	\$0	-
REVENUES TOTAL	\$4,611	-	\$2,503	\$294,580	\$0	\$294,580	100%
Expenses							
MATERIALS & SERVICES	\$250,488	\$261,784	\$205,050	\$524,485	\$365,126	\$159,359	30%
PERSONNEL SERVICES	\$388,678	\$460,087	\$451,014	\$595,058	\$575,619	\$19,439	3%
CAPITAL OUTLAY	\$137,570	\$159,514	\$109,676	\$540,960	\$78,875	\$462,085	85%
EXPENSES TOTAL	\$776,736	\$881,386	\$765,740	\$1,660,503	\$1,019,620	\$640,883	39%
REVENUES LESS EXPENSES	-\$772,125	-\$881,386	-\$763,238	-\$1,365,923	-\$1,019,620	-	-

Fund: 241-Facilities Reserve

FY2027 BUDGET-PROPOSED BUDGET SUMMARY							
	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed	Variance	%
Revenues							
BEGINNING FUND BALANCE	\$571,007	\$396,289	\$698,521	\$698,520	\$850,000	-\$151,480	-22%
OTHER REVENUE SOURCES	\$20,282	\$25,232	\$27,403	\$18,000	\$23,602	-\$5,602	-31%
INTERFUND TRANSFERS	-	\$277,000	\$117,000	\$117,000	\$0	\$117,000	100%
REVENUES TOTAL	\$591,289	\$698,521	\$842,924	\$833,520	\$873,602	-\$40,082	-5%
Expenses							
MATERIALS & SERVICES	-	\$0	\$225	\$0	\$151	-\$151	-
CAPITAL OUTLAY	\$195,000	-	-	\$500,000	\$410,625	\$89,375	18%
RESERVE FOR FUTURE EXPENDITURES	-	-	-	\$333,520	\$462,826	-\$129,306	-39%
EXPENSES TOTAL	\$195,000	\$0	\$225	\$833,520	\$873,602	-\$40,082	-5%
REVENUES LESS EXPENSES	\$396,289	\$698,521	\$842,699	\$0	\$0	-	-



Departmental Summaries

FY2026-27 Budget

County Surveyor

Department Overview

General Fund Department 118 budgets and accounts for Morrow County's County Surveyor function. The County Surveyor is responsible for survey recordkeeping, survey filing and indexing, public land survey corner responsibilities, and related statutory duties under Oregon law.

The County Surveyor position is performed by contract rather than by County staff. As a result, there are no personnel services budgeted in this department. The budgeted expenditures are reflected in Materials and Services and represent the contracted cost of providing County Surveyor services.

Oregon law assigns county surveyors several core duties, including keeping a fair and correct record of surveys, numbering surveys received, providing copies of surveys upon payment of required fees, making surveys with reference to the current United States Manual of Surveying Instructions, and establishing, reestablishing, and maintaining public land survey corners. ORS 209.070 specifically requires the county surveyor to maintain records of public land survey corners and provides that properly established or reestablished corner monuments are recognized as legal and permanent corners.

The Corner Preservation Fund accounts for dedicated resources used for public land survey corner preservation activities. This fund is separate from the County Surveyor's General Fund operating budget and is used to accumulate and spend restricted resources for corner establishment, reestablishment, and maintenance.

ORS 203.148 authorizes a county governing body to establish a Public Land Corner Preservation Fund by ordinance. The statute provides that moneys in the fund may be used only to pay expenses incurred and authorized by the county surveyor in the establishment, reestablishment, and maintenance of government survey corners under ORS 209.070(5) and (6).

Budget Discussion

The FY2027 proposed County Surveyor budget totals **\$35,385**, a decrease of **\$484**, or approximately **1%**, from the FY2026 adopted budget of **\$35,869**.

Revenues are proposed at **\$4,700**, all from charges, fees, licenses, permits, fines, and assessments. This is a decrease of **\$2,325**, or approximately **33%**, from the FY2026 adopted budget of **\$7,025**.

All FY2027 expenditures are budgeted in **Materials and Services**, reflecting the contracted County Surveyor arrangement. No personnel services or capital outlay are proposed. The resulting net General Fund requirement is **\$30,685**.

The FY2027 proposed Corner Preservation Fund budget totals **\$402,228**, an increase of **\$31,517**, or approximately **8%**, from the FY2026 adopted budget of **\$370,711**.

Revenues include **\$375,000** in beginning fund balance, **\$14,500** in charges, fees, licenses, permits, fines, and assessments, and **\$12,728** in other revenue sources.

Expenditures include **\$100,075** in Materials and Services and **\$302,153** reserved for future expenditures. No personnel services, capital outlay, or transfers are budgeted in the fund for FY2027.

The FY2027 budget preserves the restricted character of the Corner Preservation Fund while providing resources for survey corner preservation work. The reserve balance is significant, but appropriate if the County is intentionally accumulating resources for future corner preservation projects, modernization of survey records, or larger-scale restoration work.

101-118: County Surveyor

FY2027 BUDGET-PROPOSED BUDGET SUMMARY							
	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed	Variance	%
Revenues							
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$4,840	\$4,240	\$2,475	\$7,025	\$4,700	\$2,325	33%
REVENUES TOTAL	\$4,840	\$4,240	\$2,475	\$7,025	\$4,700	\$2,325	33%
Expenses							
MATERIALS & SERVICES	\$30,895	\$33,395	\$25,203	\$35,869	\$35,385	\$484	1%
PERSONNEL SERVICES	\$56	-	-	\$0	\$0	\$0	-
EXPENSES TOTAL	\$30,950	\$33,395	\$25,203	\$35,869	\$35,385	\$484	1%
REVENUES LESS EXPENSES	-\$26,110	-\$29,155	-\$22,728	-\$28,844	-\$30,685	-	-

Fund: 208-Corner Preservation

FY2027 BUDGET-PROPOSED BUDGET SUMMARY							
	FY24	FY25	FY26-YTD	FY26-Budget	FY2027 Proposed	Variance	%
Revenues							
BEGINNING FUND BALANCE	\$298,933	\$323,905	\$351,711	\$351,711	\$375,000	-\$23,289	-7%
CHARGES, FEES, LICENSE, PERMITS, FINES, ASSESSMENTS	\$11,239	\$14,014	\$13,006	\$15,000	\$14,500	\$500	3%
OTHER REVENUE SOURCES	\$13,734	\$13,792	\$14,067	\$4,000	\$12,728	-\$8,728	-218%
REVENUES TOTAL	\$323,905	\$351,711	\$378,784	\$370,711	\$402,228	-\$31,517	-8%
Expenses							
MATERIALS & SERVICES	-	\$0	\$112	\$211,000	\$100,075	\$110,925	53%
RESERVE FOR FUTURE EXPENDITURES	-	-	-	-	\$302,153	-\$302,153	-
UNAPPROPRIATED ENDING FUND BALANCE	-	-	-	\$159,711	\$0	\$159,711	100%
EXPENSES TOTAL	-	\$0	\$112	\$370,711	\$402,228	-\$31,517	-8%
REVENUES LESS EXPENSES	\$323,905	\$351,711	\$378,672	\$0	\$0	-	-



Departmental Summaries

FY2026-27 Budget

Other Departments



Departmental Summaries

FY2026-27 Budget

Complete Budget Line Item Detail By Fund



Line Item Detail by Fund

FY2026-27 Budget

General Fund - 101

Fund: 101-General Fund

	FY2027 BUDGET-PROPOSED BUDGET SUMMARY					
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
Revenues						
100 - NON-DEPARTMENTAL						
3-01-0101 - BEG FUND BALANCE	\$10,887,323	\$13,942,445	\$18,321,112	\$11,321,072	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	-	\$11,321,000	\$11,000,000
3-10-9003 - TAXES LEVIED IN CURRENT YR	\$14,795,023	\$15,476,259	\$15,435,558	\$15,974,262	\$15,602,938	\$16,545,311
3-10-0104 - PREVIOUSLY LEVIED TAXES	\$109,840	\$108,198	\$194,048	\$94,145	\$246,000	\$100,000
3-20-1085 - PMT IN LIEU OF TAX-SIP AGREEMENTS	\$147,438	\$0	-	-	-	-
3-10-9006 - OTHER TAXES	\$2,190	\$4,735	\$3,142	\$3,400	\$3,000	\$3,000
3-20-1070 - OTHER SHARED REVENUES	-	-	\$184	\$194	\$0	\$0
3-60-1040 - UNRECONCILED DEPOSITS	-	\$0	\$0	\$1	-	-
3-60-1050 - MISC REVENUE	-	-\$40	-	-	\$0	\$0
3-64-1000 - ASSET SALE PROCEEDS	-	-	-	-	\$0	\$0
3-65-0100 - INTEREST INCOME	\$480,002	\$452,474	\$328,882	\$182,148	\$200,000	\$360,877
3-65-0110 - INVESTMENT INCOME	-	\$213,531	\$303,221	\$289,623	-	\$201,594
3-90-1010 - TRANSFER FROM OTHER FUNDS	-	-	-	-	\$0	\$0
3-90-9222 - XFR FR WILLOW CREEK WIND FEES	-	-	-	-	\$0	\$0
3-90-9501 - XFR FR SHEPHERDS FLAT FEES	\$5,581	-	-	-	\$0	\$0
100 - NON-DEPARTMENTAL TOTAL	\$26,427,397	\$30,197,602	\$34,586,147	\$27,864,845	\$27,372,938	\$28,210,782
101 - BOARD OF COMMISSIONERS						
3-30-4010 - STATE GRANTS	\$9,922	\$9,000	\$56,556	-	\$9,000	\$0
3-60-1020 - INSURANCE PROCEEDS	\$774	-	-	\$120	-	\$0
3-60-1050 - MISC REVENUE	-	-	\$5,185	\$5,034	-	-
3-80-7045 - REFUNDS	\$191	-	\$1,110	-	-	-
3-80-7075 - REIMBURSEMENTS	\$65	\$926	\$420	\$202	\$584	\$0
101 - BOARD OF COMMISSIONERS TOTAL	\$10,952	\$9,926	\$63,271	\$5,356	\$9,584	\$0
102 - FINANCE & ACCOUNTING						
3-30-4010 - STATE GRANTS	\$2,525	\$23,652	\$8,066	\$6,037	\$6,500	\$6,500
3-80-7045 - REFUNDS	-	-	\$0	-	-	-
3-80-7075 - REIMBURSEMENTS	\$2,679	\$18	\$0	-	\$0	\$0
102 - FINANCE & ACCOUNTING TOTAL	\$5,204	\$23,670	\$8,066	\$6,037	\$6,500	\$6,500
103 - ASSESSOR/TAX COLLECTOR						
3-30-4010 - STATE GRANTS	\$86,650	\$113,211	\$155,334	\$109,608	\$107,500	\$150,000
3-20-1100 - STATE SHARED REV - OTHER	-	\$992	-	-	\$0	\$0

FY2027 BUDGET-PROPOSED BUDGET SUMMARY

	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
3-40-5011 - SALES	\$672	\$1,636	\$1,002	\$1,344	\$300	\$1,000
3-40-5015 - COPIES/PRINTING/FAX FEES	\$1,125	\$398	\$25	\$6	\$2,100	\$525
3-40-5019 - FORECLOSURE FEES	\$2,297	\$1,715	\$3,168	\$1,261	\$4,000	\$2,100
3-40-5020 - PLAT FEES	\$3,360	\$2,400	\$2,400	\$1,600	\$1,200	\$2,400
3-40-5021 - DCBS FEES	\$3,570	\$1,975	\$1,265	\$3,510	\$2,500	\$2,500
3-40-5022 - WARRANT FEES	\$2,462	\$4,632	\$3,555	\$5,344	\$7,000	\$5,000
3-40-5030 - MISC FEES	-	\$45	-	-	\$0	\$0
3-40-5067 - APPRAISER FEES	-	-	-	-	\$500	\$0
3-40-5068 - SHERIFF FEES	-	-	-	-	\$300	\$0
3-40-5069 - GARNISHMENT FEES	-	-	-	-	\$300	\$0
3-50-1030 - PENALTIES	-	\$4,867	\$1,070	\$1,155	\$100	\$0
3-60-1020 - INSURANCE PROCEEDS	\$50	-	-	-	-	-
3-60-1050 - MISC REVENUE	\$200	\$113	\$3	\$4,531	\$1,200	\$0
3-64-1000 - ASSET SALE PROCEEDS	\$1,633	-	-	-	-	-
3-80-7045 - REFUNDS	-	-	-	\$360	-	\$0
3-80-7075 - REIMBURSEMENTS	\$50,133	\$1,165	\$992	\$998	\$0	\$0
103 - ASSESSOR/TAX COLLECTOR TOTAL	\$152,152	\$133,148	\$168,814	\$129,717	\$127,000	\$163,525
104 - TREASURER						
3-30-4010 - STATE GRANTS	\$2,070	\$6,112	\$7,137	\$5,354	\$5,000	\$8,000
3-40-5030 - MISC FEES	-	\$95	-	-	\$100	\$100
3-50-1030 - PENALTIES	-	\$20	\$100	\$265	\$100	\$150
3-80-7075 - REIMBURSEMENTS	\$2,197	-	-	-	\$0	\$0
104 - TREASURER TOTAL	\$4,267	\$6,227	\$7,237	\$5,619	\$5,200	\$8,250
105 - COUNTY CLERK						
3-30-4000 - FEDERAL GRANTS	-	-	-	-	\$0	\$0
3-30-4010 - STATE GRANTS	\$5,000	\$0	-	-	\$5,000	\$0
3-20-1100 - STATE SHARED REV - OTHER	\$1,029	-	-	-	\$0	\$0
3-40-5015 - COPIES/PRINTING/FAX FEES	\$17,799	\$11,088	\$7,028	\$2,781	\$10,000	\$15,000
3-40-5023 - CANDIDATE FILING FEES	\$450	\$350	\$660	\$300	\$300	\$300
3-40-5024 - DEATH CERTIFICATE FEES	\$9,125	\$7,048	\$7,470	\$5,050	\$8,000	\$8,000
3-40-5025 - LOCATION FEES	\$3,315	\$2,431	\$5,895	\$2,262	\$6,500	\$3,650
3-40-5026 - OLIS STATE MAPPING FEES	\$1,646	\$1,599	\$1,801	\$1,628	\$2,600	\$1,900
3-40-5027 - MARRIAGE SERVICE FEE	\$702	\$234	\$351	\$351	\$750	\$400
3-40-5028 - PHOTO/PASSPORT FEES	\$2,073	\$3,363	\$4,215	\$3,757	\$1,475	\$2,750
3-40-5029 - RECORDING FEES	\$47,626	\$44,132	\$55,380	\$50,905	\$60,000	\$57,000
3-40-5030 - MISC FEES	\$1,290	-	-	-	\$100	\$0
3-40-5031 - ELECTION FEES	\$763	\$20,211	-	\$13,397	\$13,000	\$7,000
3-40-5032 - TAX & ASSESSMENT FEES	\$823	\$1,116	\$1,346	\$827	\$3,200	\$1,500
3-40-5033 - CERTIFICATION FEES	\$592	\$533	\$736	\$426	\$675	\$620
3-40-5070 - ATTORNEY GENERAL FEES	-	-	-	-	\$100	\$0
3-40-5071 - ROAD VACATION FEE	-	-	-	-	\$100	\$0
3-40-1010 - MARRIAGE LICENSE	\$2,800	\$2,100	\$2,750	\$1,650	\$1,500	\$2,500
3-60-1020 - INSURANCE PROCEEDS	-	-	-	-	\$0	\$0
3-60-1050 - MISC REVENUE	\$15,289	\$230	\$80	\$64	\$300	\$100
3-80-7045 - REFUNDS	-	\$1,111	-	\$50	\$100	\$0
105 - COUNTY CLERK TOTAL	\$110,323	\$95,544	\$87,711	\$83,447	\$113,700	\$100,720
106 - VETERANS						
3-30-4010 - STATE GRANTS	\$85,736	\$84,944	\$63,708	\$65,404	\$88,943	\$87,488
3-60-1050 - MISC REVENUE	-	-	-	-	\$0	\$0
3-80-7045 - REFUNDS	\$20	\$0	-	-	\$0	\$0
3-80-7075 - REIMBURSEMENTS	\$19	-	\$23	-	\$0	\$0
106 - VETERANS TOTAL	\$85,775	\$84,944	\$63,731	\$65,404	\$88,943	\$87,488
107 - BD OF PROPERTY TAX APPEAL						
3-30-4010 - STATE GRANTS	\$192	\$532	\$576	\$439	\$0	\$0
3-80-7075 - REIMBURSEMENTS	\$204	-	-	-	\$500	\$500
107 - BD OF PROPERTY TAX APPEAL TOTAL	\$395	\$532	\$576	\$439	\$500	\$500
109 - JUSTICE COURT						
3-20-1070 - OTHER SHARED REVENUES	\$1,431	\$1,498	-	-	\$1,501	\$1,500
3-40-5030 - MISC FEES	\$4,023	\$2,814	\$5,679	\$4,559	\$6,000	\$6,000

	FY2027 BUDGET-PROPOSED BUDGET SUMMARY					
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
3-50-1000 - FINES	\$148,296	\$179,439	\$227,030	\$229,080	\$200,000	\$230,000
3-60-1020 - INSURANCE PROCEEDS	-	\$445	-	-	-	-
3-60-1050 - MISC REVENUE	\$14,198	\$25,064	\$29,312	\$18,310	\$20,000	\$25,000
3-80-7045 - REFUNDS	-	\$153	-	-	-	-
3-80-7075 - REIMBURSEMENTS	-	-	\$8	-	-	-
109 - JUSTICE COURT TOTAL	\$167,948	\$209,413	\$262,029	\$251,949	\$227,501	\$262,500
111 - DISTRICT ATTORNEY						
3-30-4000 - FEDERAL GRANTS	\$60,714	\$90,405	\$110,119	\$67,278	\$22,000	\$113,000
3-30-4010 - STATE GRANTS	\$24,611	\$6,400	\$7,122	\$3,388	\$22,000	\$7,000
3-20-1100 - STATE SHARED REV - OTHER	\$922	-	-	-	\$0	\$0
3-40-5030 - MISC FEES	\$157	\$87	\$296	\$460	\$0	\$0
3-50-1050 - RESTITUTION	-	-	-	-	\$0	\$0
3-30-4030 - PROGRAM INCOME	\$5,666	\$0	-	-	\$0	\$0
3-60-1010 - COLLECTIONS & RECOVERY	-	\$40	-	-	\$0	\$0
3-60-1020 - INSURANCE PROCEEDS	-	-	-	-	\$0	\$0
3-60-1050 - MISC REVENUE	-	-	-	-	\$30	\$0
3-80-7045 - REFUNDS	-	\$354	\$159	\$70	\$0	\$0
3-80-7075 - REIMBURSEMENTS	\$288	\$259	\$15	\$6	\$2,500	\$0
111 - DISTRICT ATTORNEY TOTAL	\$92,359	\$97,545	\$117,710	\$71,203	\$46,530	\$120,000
112 - JUVENILE DEPARTMENT						
3-30-4010 - STATE GRANTS	\$81,006	\$29,943	\$87,149	\$16,965	\$68,000	\$70,000
3-50-1000 - FINES	\$4,543	\$6,148	\$7,360	\$7,373	\$5,000	\$5,000
3-50-1050 - RESTITUTION	-	\$363	\$857	\$150	\$1,500	\$1,500
3-60-1020 - INSURANCE PROCEEDS	-	-	-	\$645	-	\$0
3-60-1050 - MISC REVENUE	\$11,899	\$250	-	-	\$0	\$0
3-80-7045 - REFUNDS	-	-	-	\$23	-	-
3-80-7075 - REIMBURSEMENTS	-	-	-	-	\$0	\$0
3-90-9204 - XFR FR YOUTH/CHILDREN SERV COMM	\$29,070	\$39,000	-	-	\$0	\$0
112 - JUVENILE DEPARTMENT TOTAL	\$126,518	\$75,705	\$95,366	\$25,155	\$74,500	\$76,500
113 - SHERIFF DEPARTMENT						
3-30-4000 - FEDERAL GRANTS	\$3,080	\$5,859	\$0	\$33,671	\$0	\$3,080
3-30-4010 - STATE GRANTS	\$77,345	\$70,578	\$49,664	\$60,804	\$102,305	\$115,500
3-30-4020 - LOCAL GRANTS	\$13,700	-	-	-	\$0	\$0
3-20-1070 - OTHER SHARED REVENUES	-	-	\$180,325	\$67,581	\$0	\$0
3-20-1100 - STATE SHARED REV - OTHER	\$50,403	-	-	-	\$0	\$0
3-40-5014 - DISPATCH FEES	\$150,220	\$0	-	-	\$0	\$0
3-40-5015 - COPIES/PRINTING/FAX FEES	\$1,855	\$1,660	\$1,890	\$2,140	\$1,500	\$1,750
3-40-5030 - MISC FEES	-	\$1,101	-	-	\$0	\$0
3-40-5034 - FINGERPRINTING FEES	\$455	\$505	\$405	\$450	\$500	\$500
3-40-5035 - IMPOUND FEES	\$2,340	\$2,520	\$3,240	\$2,830	\$3,000	\$3,000
3-40-5054 - OTHER CONTRACT SERVICES	\$310,120	\$502,414	\$472,469	\$317,667	\$407,814	\$478,650
3-40-5068 - SHERIFF FEES	\$16,810	\$19,589	\$15,542	\$12,727	\$15,000	\$15,000
3-40-1020 - GUN LICENSE	\$32,175	\$26,170	\$29,645	\$26,565	\$28,000	\$28,000
3-50-1000 - FINES	\$7,912	\$14,265	\$14,018	\$12,504	\$6,000	\$14,000
3-50-1030 - PENALTIES	-	-	-	-	\$100	\$0
3-50-1050 - RESTITUTION	-	\$300	\$150	-	\$0	\$0
3-60-1020 - INSURANCE PROCEEDS	\$4,540	\$7,409	\$4,596	\$2,482	\$0	\$0
3-60-1050 - MISC REVENUE	\$135	\$61	\$37	\$721	\$1,000	\$0
3-64-1000 - ASSET SALE PROCEEDS	\$5,740	\$85,108	\$19,555	\$61,686	\$0	\$0
3-80-7045 - REFUNDS	-	\$10,236	\$99	-	\$0	\$0
3-80-7075 - REIMBURSEMENTS	\$52,235	\$4,645	\$4,311	\$3,490	\$0	\$0
3-64-1010 - AUCTION PROCEEDS	\$0	-	-	\$21,761	\$5,000	\$0
113 - SHERIFF DEPARTMENT TOTAL	\$729,064	\$752,420	\$795,947	\$627,079	\$570,219	\$659,480
114 - HEALTH DEPARTMENT						
3-30-4000 - FEDERAL GRANTS	\$209,856	\$288,754	\$309,471	-\$17,167	\$506,247	\$915,275
3-30-4010 - STATE GRANTS	\$414,992	\$2,037,909	\$2,631,434	\$1,784,736	\$2,629,618	\$2,461,009
3-30-4020 - LOCAL GRANTS	\$42,911	\$90,637	\$77,085	\$21,825	\$78,246	\$10,000
3-20-1100 - STATE SHARED REV - OTHER	-	\$11,405	\$8,803	\$7,914	\$12,000	\$12,000
3-40-5011 - SALES	-	-	-	-	\$0	\$0

	FY2027 BUDGET-PROPOSED BUDGET SUMMARY					
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
3-40-5030 - MISC FEES	\$43,529	\$50,594	–	–	\$0	\$0
3-40-5036 - FAMILY PLANNING FEES	\$6,653	\$23,729	\$14,094	\$13,570	\$15,000	\$15,000
3-40-5037 - IMMUNIZATION FEES	\$62,241	\$60,324	\$66,568	\$55,674	\$50,000	\$50,000
3-40-5042 - BABIES FIRST FEES	\$460	–	–	–	\$0	\$0
3-30-4030 - PROGRAM INCOME	\$620	\$13,276	\$7,573	\$3,749	\$10,000	\$10,000
3-60-1020 - INSURANCE PROCEEDS	–	\$1,260	\$317	–	–	–
3-60-1050 - MISC REVENUE	\$3,103	\$1,830	\$148	\$100	\$0	\$0
3-80-7045 - REFUNDS	–	–	\$19,105	–	–	–
3-80-7075 - REIMBURSEMENTS	\$31,321	\$492	–	–	\$0	\$0
114 - HEALTH DEPARTMENT TOTAL	\$815,687	\$2,580,210	\$3,134,598	\$1,870,399	\$3,301,111	\$3,473,284
115 - PLANNING DEPARTMENT						
3-30-4010 - STATE GRANTS	–	\$5,000	–	–	\$0	\$0
3-30-4020 - LOCAL GRANTS	–	–	\$3,500	\$1,500	\$5,000	\$0
3-40-5011 - SALES	–	–	–	\$62	\$220	\$0
3-40-5015 - COPIES/PRINTING/FAX FEES	\$3	–	–	\$2	\$55	\$0
3-40-5038 - ZONING & SITE PLAN REVIEW FEES	\$25,950	\$29,500	\$20,850	\$14,010	\$13,000	\$20,000
3-40-5044 - RURAL ADDRESSING FEES	\$4,800	\$3,450	\$4,400	\$7,240	\$3,650	\$5,000
3-40-5054 - OTHER CONTRACT SERVICES	–	–	\$17,758	–	–	–
3-40-5055 - AMENDMENTS	\$6,100	\$6,150	\$4,500	\$1,500	\$3,300	\$5,800
3-40-5056 - APPEALS & REMANDS	–	–	\$1,750	–	\$1,050	\$0
3-40-5057 - FARM AG EXEMPT	\$1,000	\$1,350	\$900	\$1,110	\$400	\$2,850
3-40-5058 - LAND PARTITIONING & SUBDIVISIO	\$7,650	\$6,900	\$6,100	\$6,240	\$5,000	\$7,000
3-40-5059 - LAND USE COMPATIBILITY REVIEWS	\$1,925	\$1,725	\$4,000	\$1,658	\$1,650	\$2,650
3-40-5060 - LAND USE DECISIONS	\$11,250	\$13,550	\$6,300	\$9,948	\$5,320	\$10,000
3-40-5063 - VARIANCES & DIMENSIONAL ADJUST	\$1,300	\$2,800	\$2,850	\$1,785	\$1,200	\$3,000
3-40-5072 - RENEWABLE ENERGY SURCHARGE	–	–	–	–	\$0	\$0
3-40-1080 - CONDITINAL USE PERMITS	\$7,400	\$70,400	\$13,300	\$3,760	\$11,000	\$16,000
3-60-1050 - MISC REVENUE	\$37,290	\$152,448	\$7,433	\$254,489	\$200	\$0
3-80-7045 - REFUNDS	–	–	–	\$123	–	–
3-80-7075 - REIMBURSEMENTS	–	\$3,005	\$5	–	\$0	\$0
3-90-9237 - XFR FR BUILDING PERMIT FUND	\$50,000	–	\$31,206	\$55,971	\$80,000	\$91,000
115 - PLANNING DEPARTMENT TOTAL	\$154,668	\$296,278	\$124,851	\$359,396	\$131,045	\$163,300
116 - COMMUNITY DEVELOPMENT						
3-30-4000 - FEDERAL GRANTS	–	–	–	–	\$0	\$0
3-30-4010 - STATE GRANTS	–	–	–	–	\$0	\$0
3-30-4020 - LOCAL GRANTS	–	–	–	–	\$0	\$0
3-90-9500 - XFR FR ECHO WINDS FEES FUND	–	–	–	–	–	\$0
116 - COMMUNITY DEVELOPMENT TOTAL	–	–	–	–	\$0	\$0
117 - EMERGENCY MANAGEMENT						
3-30-4000 - FEDERAL GRANTS	\$48,935	-\$1,060	\$139,693	\$50,884	\$114,676	\$62,000
3-30-4010 - STATE GRANTS	\$37,053	–	–	\$41,567	\$9,550	\$0
3-40-5054 - OTHER CONTRACT SERVICES	–	–	\$16,080	–	–	\$18,263
3-60-1050 - MISC REVENUE	\$59,204	–	–	\$2,310	\$17,263	\$0
3-80-7075 - REIMBURSEMENTS	\$952	\$0	–	\$57	\$0	\$0
117 - EMERGENCY MANAGEMENT TOTAL	\$146,144	-\$1,060	\$155,773	\$94,818	\$141,489	\$80,263
118 - SURVEYOR'S DEPARTMENT						
3-40-5029 - RECORDING FEES	\$450	\$175	\$500	\$275	\$300	\$500
3-40-5039 - AFFIDAVIT FEES	–	\$25	–	–	\$25	\$0
3-40-5040 - PROPERTY LINE ADJ FEES	\$300	\$600	\$100	\$200	\$200	\$200
3-40-5066 - SURVEYOR FEES	\$6,390	\$4,040	\$3,640	\$2,000	\$6,500	\$4,000
118 - SURVEYOR'S DEPARTMENT TOTAL	\$7,140	\$4,840	\$4,240	\$2,475	\$7,025	\$4,700
119 - MUSEUM						
3-90-9219 - XFR FR VIDEO LOTTERY ECON DEV	\$11,000	–	–	–	\$0	\$0
119 - MUSEUM TOTAL	\$11,000	–	–	–	\$0	\$0
120 - PUBLIC WORKS ADMIN						
3-60-1050 - MISC REVENUE	–	–	\$20	–	–	–
3-80-7075 - REIMBURSEMENTS	–	–	–	–	\$0	\$0
120 - PUBLIC WORKS ADMIN TOTAL	–	–	\$20	–	\$0	\$0
121 - PUBLIC WORKS-GEN MAINT						

	FY2027 BUDGET-PROPOSED BUDGET SUMMARY					
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
3-30-4000 - FEDERAL GRANTS	-	-	-	-	\$294,580	\$0
3-30-4010 - STATE GRANTS	-	-	-	-	\$0	\$0
3-60-1050 - MISC REVENUE	\$4,837	\$4,611	-	-	\$0	\$0
3-80-7045 - REFUNDS	-	-	-	\$0	-	-
3-64-1010 - AUCTION PROCEEDS	-	-	-	\$2,503	-	-
3-90-9202 - XFR FR ROAD FUND	-	-	-	-	\$0	\$0
121 - PUBLIC WORKS-GEN MAINT TOTAL	\$4,837	\$4,611	-	\$2,503	\$294,580	\$0
122 - NORTH TRANSFER STATION						
3-40-5041 - TRANSFER STATION FEES	\$26,050	\$28,665	\$30,716	\$23,165	\$32,000	\$32,000
3-40-5054 - OTHER CONTRACT SERVICES	-	-	-	-	-	\$24,800
3-60-1020 - INSURANCE PROCEEDS	\$468	-	-	-	-	-
3-60-1050 - MISC REVENUE	\$292	\$229	\$9,769	\$6,201	\$1,750	\$13,000
3-80-7075 - REIMBURSEMENTS	\$15,090	\$20,622	\$14,901	-	\$20,622	\$0
3-90-9210 - XFR FR FINLEY BUTTES LICENSE FEE	-	\$59,000	\$198,270	\$110,908	\$200,744	\$169,551
122 - NORTH TRANSFER STATION TOTAL	\$41,901	\$108,515	\$253,657	\$140,274	\$255,116	\$239,351
123 - SOLID WASTE TRNS STATION						
3-40-5011 - SALES	\$115	-	-	-	\$0	\$0
3-40-5041 - TRANSFER STATION FEES	\$33,023	\$23,435	\$27,428	\$25,860	\$34,000	\$34,000
3-60-1050 - MISC REVENUE	\$324	\$548	\$1,586	\$1,858	\$1,500	\$2,200
3-80-7075 - REIMBURSEMENTS	\$14,435	\$3,761	\$0	-	\$15,000	\$0
3-90-9210 - XFR FR FINLEY BUTTES LICENSE FEE	-	\$28,400	\$177,333	\$50,537	\$70,663	\$79,184
123 - SOLID WASTE TRNS STATION TOTAL	\$47,897	\$56,144	\$206,348	\$78,254	\$121,163	\$115,384
125 - INFORMATION TECHNOLOGY						
3-30-4010 - STATE GRANTS	\$1,164	\$3,963	\$3,677	\$5,338	\$0	\$0
3-80-7045 - REFUNDS	-	-	-	\$1,995	-	-
3-80-7075 - REIMBURSEMENTS	\$1,235	-	-	-	\$0	\$0
125 - INFORMATION TECHNOLOGY TOTAL	\$2,400	\$3,963	\$3,677	\$7,333	\$0	\$0
128 - WEED DEPT.						
3-30-4000 - FEDERAL GRANTS	-	-	\$35,091	\$14,866	\$34,386	\$42,000
3-30-4010 - STATE GRANTS	-	-	\$6,356	-	\$0	\$0
3-40-5030 - MISC FEES	-	-	\$582	-	-	-
3-40-5054 - OTHER CONTRACT SERVICES	-	\$36,812	\$29,509	\$36,127	\$40,054	\$46,000
3-60-1050 - MISC REVENUE	\$15,569	\$884	\$524	-	\$0	\$0
3-80-7075 - REIMBURSEMENTS	\$17,655	\$3,110	\$1,400	-	\$0	\$0
128 - WEED DEPT. TOTAL	\$33,223	\$40,806	\$73,462	\$50,993	\$74,440	\$88,000
131 - HUMAN RESOURCES						
3-80-7045 - REFUNDS	-	-	\$750	-	-	-
3-80-7075 - REIMBURSEMENTS	-	-	-	\$590	-	\$0
131 - HUMAN RESOURCES TOTAL	-	-	\$750	\$590	-	\$0
132 - EMERGENCY MEDICAL SERVICES						
3-20-1070 - OTHER SHARED REVENUES	-	-	\$240,975	\$202,743	-	-
3-60-1020 - INSURANCE PROCEEDS	-	-	-	-	\$0	\$0
132 - EMERGENCY MEDICAL SERVICES TOTAL	-	-	\$240,975	\$202,743	\$0	\$0
133 - COMMUNITY SERVICES ADMINISTRATION						
3-60-1050 - MISC REVENUE	-	-	-	\$82	-	-
133 - COMMUNITY SERVICES ADMINISTRATION TOTAL	-	-	-	\$82	-	-
199 - NON-DEPARTMENTAL						
3-20-1080 - PMT IN LIEU OF TAX	\$948,306	\$967,938	\$1,031,835	\$548,483	\$870,701	\$1,061,650
3-10-9006 - OTHER TAXES	-	-	-	-	\$0	\$0
3-30-4000 - FEDERAL GRANTS	\$213,788	\$0	-	-	\$0	\$0
3-30-4010 - STATE GRANTS	\$1,317,371	\$75,000	\$0	-	\$0	\$0
3-20-1000 - AMUSEMENT TAX	\$2,446	\$3,829	\$1,130	\$2,859	\$2,400	\$2,400
3-20-1010 - CIGARETTE TAX	\$6,557	\$6,229	\$5,252	\$4,098	\$10,520	\$5,700
3-20-1030 - FEDERAL FOREST FEES	-	-	-	-	\$0	\$0
3-20-1050 - ALCOHOL TAX	\$86,732	\$82,401	\$63,205	\$54,962	\$83,300	\$57,750
3-20-1100 - STATE SHARED REV - OTHER	\$16,794	\$12,911	-	-	\$8,400	\$0
3-20-1105 - FEDERAL SHARED REV - OTHER	\$13	\$54	\$51	\$3,094	-	-
3-40-5043 - ENTERPRISE ZONE FEE	\$5,958	-	-	-	\$0	\$0
3-10-9008 - FRANCHISE FEES	\$25,453	\$47,403	\$51,168	\$60,495	\$30,000	\$60,000

	FY2027 BUDGET-PROPOSED BUDGET SUMMARY					
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
3-60-1020 - INSURANCE PROCEEDS	-	\$15,727	-	-	\$0	\$0
3-60-1050 - MISC REVENUE	\$37,409	\$51,650	-\$6,251	\$4,581	\$5,000	\$0
3-60-1051 - CULTURAL COALITION-REVENUE	\$13,423	\$8,011	\$9,638	-	\$0	\$0
3-80-7045 - REFUNDS	\$34	\$451	-	-	-	-
3-80-7075 - REIMBURSEMENTS	\$51,202	\$10,610	-	-	\$0	\$0
3-64-1010 - AUCTION PROCEEDS	-	-	-	\$51,709	-	-
3-90-9222 - XFR FR WILLOW CREEK WIND FEES	-	\$14,041	-	-	\$0	\$0
3-90-9500 - XFR FR ECHO WINDS FEES FUND	-	\$139,737	\$287,010	\$1,677,975	\$1,677,975	\$0
3-90-9524 - XFR FR ORCHARD WIND	-	\$7,600	-	-	\$0	\$0
3-90-9540 - XFR FR RESILIENCY FUND	-	-	-	\$54,977	\$55,000	\$0
3-90-9665 - XFR FR STATE AND FED WILDLIFE	-	\$6,275	-	\$3,409	\$4,000	\$0
199 - NON-DEPARTMENTAL TOTAL	\$2,725,488	\$1,449,868	\$1,443,039	\$2,466,642	\$2,747,296	\$1,187,500
REVENUES TOTAL	\$31,902,739	\$36,230,851	\$41,897,994	\$34,412,753	\$35,716,380	\$35,048,027
Expenses						
100 - NON-DEPARTMENTAL						
MATERIALS & SERVICES						
5-20-6520 - LEASES - SOFTWARE (SAAS)	-	-	-	-	\$0	\$0
MATERIALS & SERVICES TOTAL	-	-	-	-	\$0	\$0
OPERATING CONTINGENCY						
5-50-9999 - OPERATING CONTINGENCY	-	-	-	-	\$1,467,894	\$1,187,000
OPERATING CONTINGENCY TOTAL	-	-	-	-	\$1,467,894	\$1,187,000
RESERVE FOR FUTURE EXPENDITURES						
5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	-	-	-	-	\$0	\$0
RESERVE FOR FUTURE EXPENDITURES TOTAL	-	-	-	-	\$0	\$0
UNAPPROPRIATED ENDING FUND BALANCE						
5-90-9001 - UNAPPROPRIATED ENDING BAL	-	-	-	-	\$7,617,100	\$6,000,000
UNAPPROPRIATED ENDING FUND BALANCE TOTAL	-	-	-	-	\$7,617,100	\$6,000,000
100 - NON-DEPARTMENTAL TOTAL	-	-	-	-	\$9,084,994	\$7,187,000
101 - BOARD OF COMMISSIONERS						
MATERIALS & SERVICES						
5-20-5260 - ADVERTISING/MARKETING	\$192	-	\$175	-	-	-
5-20-5280 - BANKING & MERCHANT FEES	-	\$2	-	-	-	-
5-20-5290 - BOOK PURCHASES	-	\$224	-	-	\$232	\$300
5-20-5300 - CLAIMS EXPENSE	\$1,000	-	-	-	-	-
5-20-5310 - DUES & MEMBERSHIPS	\$8,036	\$27,121	\$23,538	\$5,784	\$23,950	\$24,500
5-20-5320 - FEES - OTHER	\$146	\$1,478	\$171	-	\$0	\$200
5-20-5370 - INSURANCE - LIABILITY	-	\$1,948	\$2,473	\$4,573	\$4,530	\$5,641
5-20-5390 - INSURANCE - VEHICLE	-	\$1,402	\$1,429	\$94	\$1,360	\$1,806
5-20-5400 - JUDGEMENTS & SETTLEMENTS	-	-	\$215	-	-	-
5-20-5410 - LEGAL NOTICES	\$1,335	\$815	\$742	\$44	\$1,000	\$800
5-20-5420 - MISCELLANEOUS EXPENSES	\$19,681	\$276,501	\$69,666	\$62,000	\$0	\$0
5-20-5430 - POSTAGE/SHIPPING	\$15	\$11	-	\$18	\$15	\$0
5-20-5440 - PRINTING & COPIES	-	\$152	\$3,535	\$400	\$160	\$1,000
5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	\$19,491	\$256	\$233	\$355	\$272	\$275
5-20-5480 - REFUNDS	\$43	\$8,194	\$769	-	\$0	\$0
5-20-5500 - TELEPHONE & INTERNET	-	\$3,352	\$5,534	\$1,568	\$2,355	\$2,500
5-20-5510 - TRAINING & DEVELOPMENT	\$535	\$5,500	\$7,317	\$3,338	\$7,500	\$10,000
5-20-5520 - TRANSPORTATION - MILEAGE	\$1,553	\$2,307	\$4,220	\$403	\$2,000	\$4,500
5-20-5530 - TRANSPORTATION - OTHER	-	\$112	\$10	-	\$120	\$100
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$9,637	\$10,244	\$13,576	\$6,498	\$22,400	\$20,000
5-20-5740 - CONSULTING SERVICES	\$5,500	\$11,036	\$46,090	\$16,717	\$75,000	\$50,000
5-20-5770 - SURVEYOR SERVICES	-	-	\$2,100	-	-	-
5-20-5810 - LEGAL SERVICES	-	\$129,805	\$45,756	\$79,442	\$75,000	\$85,000
5-20-5830 - OTHER CONTRACTED SERVICES	\$4,151	\$5,004	\$2,760	\$6,194	\$10,000	\$5,000
5-20-5850 - INVESTIGATION SERVICES	-	-	-	\$9,777	-	-
5-20-5870 - TRANSPORTATION SERVICES	-	\$0	-	-	\$0	\$0
5-20-6520 - LEASES - SOFTWARE (SAAS)	\$10,150	\$14,251	\$14,856	\$4,436	\$16,604	\$5,097
5-20-6540 - RENTAL - VENUE	-	-	\$1,264	\$570	-	\$0

	FY2027 BUDGET-PROPOSED BUDGET SUMMARY					
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	\$3,699	\$823	\$176	\$3,060	\$2,500	\$1,000
5-20-5250 - OFFICE SUPPLIES	\$1,110	\$1,558	\$1,678	\$488	\$2,300	\$2,300
5-20-5600 - UNIFORMS CLOTHING EXPENSE	-	-	-	\$316	-	\$300
5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	-	\$3,729	\$1,891	\$270	\$1,900	\$1,000
5-20-5940 - FUEL	\$4,320	\$1,932	\$2,133	\$1,572	\$9,500	\$3,000
5-20-5950 - HOSPITALITY EVENT SUPPLIES	-	\$254	\$6,793	\$7,171	\$11,000	\$11,000
5-20-5970 - MISCELLANEOUS SUPPLIES	-	\$230	\$1,713	\$116	\$250	\$500
5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	-	\$870	\$32	-	\$500	\$500
5-20-6030 - SAFETY EQUIPMENT & SUPPLIES	-	-	\$236	-	-	-
MATERIALS & SERVICES TOTAL	\$90,593	\$509,111	\$261,080	\$215,202	\$270,448	\$236,319
PERSONNEL SERVICES						
5-10-1401 - STIPEND	-	-	-	-	\$0	\$0
5-10-1400 - WAGES & SALARIES	\$249,563	\$503,690	\$579,526	\$410,491	\$519,866	\$544,596
5-10-1410 - TEMP WORKERS WAGES & SALARIES	\$21,654	\$17,332	-	-	\$0	\$0
5-10-1420 - OVERTIME	-	-	-	-	\$0	\$0
5-10-1500 - EMPLOYEE INCENTIVES	\$1,250	-	-\$300	-	\$0	\$0
5-10-1501 - LABOR & BENEFITS DISTRIBUTION	-	-	\$44,383	-	-	-
5-10-1430 - FRINGE BENEFITS	\$97,836	\$109,868	\$137,917	\$110,202	\$118,338	\$130,945
5-10-1440 - PERS	-	-	-	\$16,655	\$54,011	\$56,899
5-10-1450 - TAXES	\$20,412	\$38,983	\$43,219	\$34,705	\$41,337	\$43,891
5-10-1460 - UNEMPLOYMENT INS	\$2,070	\$4,603	\$4,182	\$2,400	\$5,539	\$8,165
5-10-1470 - WORKERS COMP INS	\$1,612	\$723	\$958	\$520	\$859	\$900
5-10-1480 - RETIREMENT-DB	\$37,212	\$5,784	-	-	\$0	\$135,162
5-10-1490 - RETIREMENT-DC	-	\$18,933	\$33,198	-	\$0	\$0
PERSONNEL SERVICES TOTAL	\$431,608	\$699,917	\$843,083	\$574,973	\$739,950	\$920,558
CAPITAL OUTLAY						
5-40-9060 - EQUIPMENT & FURNISHINGS > \$5K	-	-	-	-	\$0	\$0
5-40-9120 - VEHICLES	-	-	\$200,814	-	\$0	\$0
CAPITAL OUTLAY TOTAL	-	-	\$200,814	-	\$0	\$0
SPECIAL PAYMENTS						
5-50-7060 - GRANTS-LOCAL GOVT	\$3,315	-	-	-	\$5,000	\$0
5-50-7070 - GRANTS-BUSINESS	\$5,000	-	\$8,000	\$54,556	\$9,000	\$0
SPECIAL PAYMENTS TOTAL	\$8,315	-	\$8,000	\$54,556	\$14,000	\$0
101 - BOARD OF COMMISSIONERS TOTAL	\$530,516	\$1,209,028	\$1,312,978	\$844,730	\$1,024,398	\$1,156,877
102 - FINANCE & ACCOUNTING						
MATERIALS & SERVICES						
5-20-5260 - ADVERTISING/MARKETING	\$55	\$150	-	\$367	\$0	\$0
5-20-5290 - BOOK PURCHASES	-	-	\$13	-	-	-
5-20-5310 - DUES & MEMBERSHIPS	\$413	\$1,000	\$1,144	\$200	\$2,300	\$1,500
5-20-5320 - FEES - OTHER	\$350	\$420	\$522	\$528	\$0	\$0
5-20-5370 - INSURANCE - LIABILITY	-	\$1,199	\$1,516	\$1,726	\$1,710	\$1,920
5-20-8016 - INVESTMENT FEES - DISTRIBUTED	-	-	\$9,182	-	-	-
5-20-5410 - LEGAL NOTICES	\$1,317	\$1,842	\$534	\$529	\$1,500	\$1,500
5-20-5420 - MISCELLANEOUS EXPENSES	-	-	-	\$31	-	\$0
5-20-5430 - POSTAGE/SHIPPING	-	\$45	\$7	\$24	\$100	\$100
5-20-5450 - PUBLIC OFFICIALS BONDS	\$301	\$101	\$201	\$100	\$200	\$200
5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	\$35	\$318	\$531	-	-	-
5-20-5470 - RECORDS DESTRUCTION	\$346	\$1,110	\$977	\$605	\$1,000	\$1,000
5-20-5500 - TELEPHONE & INTERNET	-	\$560	\$727	\$627	\$750	\$1,000
5-20-5510 - TRAINING & DEVELOPMENT	\$1,640	\$2,714	\$1,254	\$725	\$5,000	\$5,000
5-20-5520 - TRANSPORTATION - MILEAGE	\$536	\$128	\$741	\$213	\$0	\$0
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$1,292	\$2,243	\$108	\$448	\$5,000	\$2,750
5-20-5730 - AUDIT & FINANCIAL SERVICES	\$16,375	\$42,750	\$35,215	\$62,018	\$55,000	\$57,000
5-20-5740 - CONSULTING SERVICES	\$10,880	\$48,954	\$5,746	\$23,201	\$10,000	\$100,000
5-20-5830 - OTHER CONTRACTED SERVICES	\$4,680	-	-	-	\$0	\$0
5-20-5860 - SOFTWARE MAINTENACE	-	\$34,456	\$36,102	\$37,831	\$36,000	\$39,712
5-20-6520 - LEASES - SOFTWARE (SAAS)	\$81,276	\$37,504	\$37,989	\$38,202	\$80,273	\$77,686

	FY2027 BUDGET-PROPOSED BUDGET SUMMARY					
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
5-20-5250 - OFFICE SUPPLIES	\$7,993	\$1,522	\$1,494	\$1,637	\$2,500	\$2,500
5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	\$277	\$3,061	\$4,761	\$568	\$5,000	\$5,000
5-20-5940 - FUEL	\$63	-	\$48	\$529	\$0	\$0
5-20-5950 - HOSPITALITY EVENT SUPPLIES	-	\$138	\$466	-	-	-
5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	-	\$384	\$144	\$88	\$8,000	\$1,500
5-20-6050 - SMALL TOOLS & EQUIPMENT < \$5K	-	-	\$19	-	-	-
MATERIALS & SERVICES TOTAL	\$127,829	\$180,598	\$139,439	\$170,197	\$214,333	\$298,368
PERSONNEL SERVICES						
5-10-1401 - STIPEND	-	-	-	-	\$0	\$0
5-10-1400 - WAGES & SALARIES	\$435,908	\$253,810	\$407,273	\$335,183	\$493,395	\$508,129
5-10-1410 - TEMP WORKERS WAGES & SALARIES	\$3,040	\$10,079	-	-	\$0	\$0
5-10-1420 - OVERTIME	-	-	-	\$309	\$0	\$0
5-10-1500 - EMPLOYEE INCENTIVES	-	-	-	-	\$0	\$0
5-10-1430 - FRINGE BENEFITS	\$101,419	\$63,667	\$97,801	\$85,247	\$131,023	\$131,890
5-10-1440 - PERS	-	-	-	\$5,717	\$37,557	\$38,190
5-10-1450 - TAXES	\$33,090	\$19,795	\$30,529	\$24,966	\$39,846	\$41,032
5-10-1460 - UNEMPLOYMENT INS	\$4,698	\$3,272	\$6,118	\$3,994	\$4,545	\$6,633
5-10-1470 - WORKERS COMP INS	\$398	\$374	\$412	\$334	\$545	\$561
5-10-1480 - RETIREMENT-DB	\$58,978	\$16,143	\$51,451	\$90,311	\$112,730	\$126,356
5-10-1490 - RETIREMENT-DC	\$6,064	\$11,442	\$21,022	-	\$0	\$0
PERSONNEL SERVICES TOTAL	\$643,594	\$378,584	\$614,606	\$546,062	\$819,641	\$852,791
CAPITAL OUTLAY						
5-40-9040 - SOFTWARE (OWNED) > \$5	-	-	-	-	\$0	\$0
CAPITAL OUTLAY TOTAL	-	-	-	-	\$0	\$0
102 - FINANCE & ACCOUNTING TOTAL	\$771,423	\$559,182	\$754,045	\$716,260	\$1,033,974	\$1,151,159
103 - ASSESSOR/TAX COLLECTOR						
MATERIALS & SERVICES						
5-20-6075 - CASH OVER/SHORT	\$22	\$24	\$28	-	\$50	\$50
5-20-5290 - BOOK PURCHASES	\$709	\$681	\$688	-	\$2,500	\$500
5-20-5310 - DUES & MEMBERSHIPS	\$3,336	\$1,695	\$1,320	\$1,905	\$7,000	\$5,000
5-20-5320 - FEES - OTHER	\$3,585	\$3,305	\$3,290	\$1,954	\$7,000	\$7,000
5-20-5370 - INSURANCE - LIABILITY	-	\$2,518	\$2,823	\$3,275	\$3,244	\$3,584
5-20-5390 - INSURANCE - VEHICLE	-	\$1,497	\$1,571	\$1,582	\$1,510	\$1,615
5-20-5410 - LEGAL NOTICES	\$1,079	\$537	\$332	\$201	\$1,500	\$1,500
5-20-5420 - MISCELLANEOUS EXPENSES	-	-	\$148	\$100	-	-
5-20-5430 - POSTAGE/SHIPPING	-	\$320	\$350	\$447	\$1,000	\$1,000
5-20-5440 - PRINTING & COPIES	-	-	\$73	\$48	-	\$0
5-20-5450 - PUBLIC OFFICIALS BONDS	\$500	\$500	\$500	\$1,011	\$500	\$500
5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	-	\$35	\$35	\$724	\$500	\$2,000
5-20-5480 - REFUNDS	-	-	-	-	\$0	\$0
5-20-5500 - TELEPHONE & INTERNET	-	\$869	\$2,122	\$1,306	\$3,000	\$3,200
5-20-5510 - TRAINING & DEVELOPMENT	\$4,755	\$2,210	\$5,170	\$4,024	\$10,000	\$8,000
5-20-5520 - TRANSPORTATION - MILEAGE	-	-	-	\$774	\$500	\$1,000
5-20-5570 - UTILITIES - GAS	-	-	-	-	\$0	\$0
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$4,046	\$4,998	\$4,412	\$6,041	\$7,500	\$6,500
5-20-5810 - LEGAL SERVICES	\$3,308	-\$186	-	-	\$5,000	\$3,500
5-20-5830 - OTHER CONTRACTED SERVICES	\$27,889	\$17,181	\$22,260	\$6,446	\$38,000	\$29,500
5-20-5860 - SOFTWARE MAINTENANCE	\$57,962	\$5,650	\$14,449	\$82,913	\$110,000	\$82,200
5-20-6520 - LEASES - SOFTWARE (SAAS)	\$92	\$63,306	\$63,763	\$3,932	\$16,190	\$21,403
5-20-6110 - COMPUTER HARDWARE/OFFICE EQUIP MAINT	-	\$382	-	-	\$2,000	\$2,000
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	\$311	-	\$1,178	\$1,529	\$2,500	\$1,500
5-20-5250 - OFFICE SUPPLIES	\$3,997	\$3,170	\$2,989	\$2,319	\$5,500	\$4,500
5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	-	-	\$3,514	-	-	-
5-20-5930 - EQUIPMENT < \$5K	\$102	-	-	-	-	-
5-20-5940 - FUEL	\$1,031	\$1,146	\$1,136	\$941	\$3,500	\$1,800
5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	-	\$210	\$0	-	\$4,500	\$2,500

	FY2027 BUDGET-PROPOSED BUDGET SUMMARY					
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
MATERIALS & SERVICES TOTAL	\$112,722	\$110,047	\$132,153	\$121,472	\$232,994	\$190,352
PERSONNEL SERVICES						
5-10-1401 - STIPEND	-	-	-	-	\$0	\$0
5-10-1400 - WAGES & SALARIES	\$456,335	\$462,055	\$578,318	\$505,946	\$614,600	\$648,819
5-10-1410 - TEMP WORKERS WAGES & SALARIES	\$9,036	\$16,644	\$1,031	-	\$0	\$0
5-10-1420 - OVERTIME	-	-	-	-	\$0	\$0
5-10-1500 - EMPLOYEE INCENTIVES	-	-	-	-	\$0	\$0
5-10-1430 - FRINGE BENEFITS	\$119,155	\$110,983	\$124,069	\$113,654	\$129,112	\$155,628
5-10-1440 - PERS	-	-	-	\$8,294	\$20,452	\$28,150
5-10-1450 - TAXES	\$34,651	\$35,555	\$43,258	\$37,788	\$49,653	\$52,408
5-10-1460 - UNEMPLOYMENT INS	\$4,381	\$5,453	\$7,759	\$6,281	\$7,331	\$10,836
5-10-1470 - WORKERS COMP INS	\$1,988	\$2,145	\$2,537	\$1,488	\$2,252	\$2,368
5-10-1480 - RETIREMENT-DB	\$89,333	\$87,229	\$184,746	\$205,223	\$253,926	\$161,389
5-10-1490 - RETIREMENT-DC	\$5,730	\$1,274	\$14,269	-	\$0	\$0
PERSONNEL SERVICES TOTAL	\$720,609	\$721,338	\$955,986	\$878,675	\$1,077,326	\$1,059,598
CAPITAL OUTLAY						
5-40-9030 - IT HARDWARE > \$5K	-	\$18,357	\$9,344	-	\$0	\$0
5-40-9040 - SOFTWARE (OWNED) > \$5	-	-	\$14,475	-	-	-
5-40-9120 - VEHICLES	-	-	-	\$25,492	\$28,000	\$0
CAPITAL OUTLAY TOTAL	-	\$18,357	\$23,819	\$25,492	\$28,000	\$0
SPECIAL PAYMENTS						
5-50-7010 - PASS THRU PAYMENTS - STATE	\$740	\$550	\$2,310	\$1,165	\$0	\$0
SPECIAL PAYMENTS TOTAL	\$740	\$550	\$2,310	\$1,165	\$0	\$0
103 - ASSESSOR/TAX COLLECTOR TOTAL	\$834,071	\$850,291	\$1,114,269	\$1,026,804	\$1,338,320	\$1,249,950
104 - TREASURER						
MATERIALS & SERVICES						
5-20-5260 - ADVERTISING/MARKETING	-	\$0	-	-	\$0	\$0
5-20-5280 - BANKING & MERCHANT FEES	-	\$17	\$10	-	\$0	\$0
5-20-5310 - DUES & MEMBERSHIPS	\$766	\$540	\$690	\$375	\$800	\$800
5-20-5320 - FEES - OTHER	\$146	\$154	\$154	-	-	-
5-20-5370 - INSURANCE - LIABILITY	-	\$299	\$346	\$404	\$400	\$439
5-20-5420 - MISCELLANEOUS EXPENSES	-	-	-	\$41	-	\$0
5-20-5440 - PRINTING & COPIES	\$130	\$341	\$570	\$212	\$750	\$500
5-20-5450 - PUBLIC OFFICIALS BONDS	\$500	\$500	\$500	\$500	\$500	\$500
5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	\$35	\$135	\$136	\$36	\$100	\$100
5-20-5500 - TELEPHONE & INTERNET	\$237	\$560	\$885	\$314	\$800	\$500
5-20-5510 - TRAINING & DEVELOPMENT	\$120	\$425	\$1,675	\$1,195	\$4,000	\$4,000
5-20-5520 - TRANSPORTATION - MILEAGE	\$149	\$229	\$679	-	\$700	\$700
5-20-5530 - TRANSPORTATION - OTHER	-	-	-	\$110	-	-
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$338	\$598	\$1,450	\$2,189	\$6,000	\$6,000
5-20-5860 - SOFTWARE MAINTENANCE	-	-	\$734	-	\$1,000	\$0
5-20-6520 - LEASES - SOFTWARE (SAAS)	\$127	\$880	\$879	\$461	\$632	\$505
5-20-6110 - COMPUTER HARDWARE/OFFICE EQUIP MAINT	-	-	-	-	\$200	\$0
5-20-5250 - OFFICE SUPPLIES	\$4,521	\$2,348	\$4,299	\$2,102	\$5,000	\$5,000
5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	-	-	\$180	-	-	-
5-20-5940 - FUEL	\$70	\$134	\$370	\$45	\$150	\$150
5-20-5970 - MISCELLANEOUS SUPPLIES	-	-	\$7	-	-	-
5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	-	\$2,173	\$1,389	\$1,152	-	\$0
5-20-6050 - SMALL TOOLS & EQUIPMENT < \$5K	-	-	-	\$7	-	\$0
MATERIALS & SERVICES TOTAL	\$7,138	\$9,333	\$14,952	\$9,141	\$21,032	\$19,194
PERSONNEL SERVICES						
5-10-1401 - STIPEND	-	-	-	-	\$0	\$0
5-10-1400 - WAGES & SALARIES	\$85,424	\$91,185	\$97,224	\$82,159	\$99,815	\$102,510
5-10-1410 - TEMP WORKERS WAGES & SALARIES	-	-	-	-	\$0	\$0
5-10-1420 - OVERTIME	-	-	-	-	\$0	\$0
5-10-1500 - EMPLOYEE INCENTIVES	-	-	-	-	\$0	\$0
5-10-1430 - FRINGE BENEFITS	\$23,960	\$24,733	\$25,250	\$22,331	\$26,719	\$29,572

	FY2027 BUDGET-PROPOSED BUDGET SUMMARY					
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
5-10-1440 - PERS	-	-	-	-	\$0	\$0
5-10-1450 - TAXES	\$6,385	\$6,696	\$7,080	\$5,961	\$8,036	\$8,253
5-10-1460 - UNEMPLOYMENT INS	\$163	\$156	-	-	\$924	\$1,361
5-10-1470 - WORKERS COMP INS	\$115	\$110	\$111	\$82	\$110	\$113
5-10-1480 - RETIREMENT-DB	\$21,580	\$22,578	\$47,966	\$52,364	\$64,881	\$25,413
5-10-1490 - RETIREMENT-DC	-	-	-	-	\$0	\$0
PERSONNEL SERVICES TOTAL	\$137,628	\$145,458	\$177,631	\$162,897	\$200,485	\$167,222
104 - TREASURER TOTAL	\$144,766	\$154,791	\$192,582	\$172,038	\$221,517	\$186,416
105 - COUNTY CLERK						
MATERIALS & SERVICES						
5-20-5260 - ADVERTISING/MARKETING	\$845	-	-	\$44	\$500	\$0
5-20-5270 - ALARM MONITORING	\$380	-	-	-	-	-
5-20-5290 - BOOK PURCHASES	-	-	-	-	\$0	\$0
5-20-5310 - DUES & MEMBERSHIPS	\$1,515	\$750	\$855	\$1,002	\$3,500	\$1,040
5-20-5320 - FEES - OTHER	\$219	\$170	\$154	-	-	-
5-20-5330 - FEES - PERMITS/LICENSES	-	-	\$1,795	\$1,885	-	\$250
5-20-5370 - INSURANCE - LIABILITY	-	\$1,224	\$1,368	\$1,619	\$1,604	\$1,783
5-20-5410 - LEGAL NOTICES	-	-	\$277	-	\$200	\$500
5-20-5420 - MISCELLANEOUS EXPENSES	\$9,902	-	-	-	\$200	\$0
5-20-5430 - POSTAGE/SHIPPING	\$1,106	\$4,310	\$2,988	\$2,093	\$6,800	\$5,000
5-20-5440 - PRINTING & COPIES	-	\$3,216	\$6,592	\$3,249	\$20,250	\$4,500
5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	-	\$35	-	-	\$150	\$0
5-20-5480 - REFUNDS	\$1,678	-	-	-	\$200	\$0
5-20-5500 - TELEPHONE & INTERNET	-	-	\$0	-	-	-
5-20-5510 - TRAINING & DEVELOPMENT	\$888	\$3,040	\$800	\$299	\$7,500	\$0
5-20-5520 - TRANSPORTATION - MILEAGE	\$1,633	\$3,367	\$3,490	\$1,563	\$4,500	\$2,000
5-20-5530 - TRANSPORTATION - OTHER	-	\$56	-	-	\$225	\$100
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$3,360	\$3,544	\$4,587	\$2,028	\$5,000	\$3,350
5-20-5810 - LEGAL SERVICES	-	-	-	-	\$20,000	\$20,000
5-20-5830 - OTHER CONTRACTED SERVICES	\$3,692	\$6,425	\$13,085	\$2,401	\$7,500	\$5,595
5-20-5860 - SOFTWARE MAINTENACE	\$6,053	\$10,208	\$10,865	\$6,004	\$9,982	\$9,135
5-20-5870 - TRANSPORTATION SERVICES	\$6	-	-	-	-	-
5-20-6520 - LEASES - SOFTWARE (SAAS)	\$33	\$1,173	\$1,115	\$1,115	\$1,115	\$1,210
5-20-6530 - RENTAL - EQUIPMENT	\$800	-	-	-	\$1,000	\$0
5-20-6560 - LEASES - STORAGE FACILITIES	\$180	\$360	\$360	\$180	\$420	\$360
5-20-6110 - COMPUTER HARDWARE/OFFICE EQUIP MAINT	\$5,536	\$1,575	\$115	-	\$3,270	\$0
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	-	-	\$99	-	-	-
5-20-5250 - OFFICE SUPPLIES	\$11,537	\$11,615	\$730	\$541	\$20,000	\$6,500
5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	-	-	\$76	-	-	-
5-20-5930 - EQUIPMENT < \$5K	-	-	\$50	-	-	-
5-20-5940 - FUEL	\$104	\$126	\$263	-	-	-
5-20-5970 - MISCELLANEOUS SUPPLIES	-	-	\$16	\$328	-	\$0
5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	\$2,544	-	-	\$533	\$5,000	\$0
MATERIALS & SERVICES TOTAL	\$52,010	\$51,195	\$49,680	\$24,884	\$118,916	\$61,323
PERSONNEL SERVICES						
5-10-1401 - STIPEND	-	-	-	-	\$0	\$0
5-10-1400 - WAGES & SALARIES	\$201,122	\$209,200	\$224,281	\$158,937	\$262,900	\$247,007
5-10-1410 - TEMP WORKERS WAGES & SALARIES	\$1,694	\$2,094	\$5,592	\$4,527	\$0	\$0
5-10-1420 - OVERTIME	-	-	-	-	\$0	\$1,923
5-10-1500 - EMPLOYEE INCENTIVES	-	-	-	-	\$0	\$0
5-10-1501 - LABOR & BENEFITS DISTRIBUTION	-	-	-\$2,966	-	-	-
5-10-1430 - FRINGE BENEFITS	\$58,544	\$66,363	\$71,715	\$42,534	\$78,654	\$82,979
5-10-1440 - PERS	-	-	-	\$1,712	\$0	\$12,355
5-10-1450 - TAXES	\$15,287	\$15,740	\$17,153	\$12,215	\$21,417	\$20,293
5-10-1460 - UNEMPLOYMENT INS	\$1,688	\$2,042	\$2,336	\$1,365	\$3,347	\$4,782
5-10-1470 - WORKERS COMP INS	\$279	\$246	\$290	\$210	\$293	\$278
5-10-1480 - RETIREMENT-DB	\$50,552	\$51,844	\$110,651	\$81,177	\$150,161	\$62,491

	FY2027 BUDGET-PROPOSED BUDGET SUMMARY					
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
5-10-1490 - RETIREMENT-DC	-	-	-	-	\$0	\$0
PERSONNEL SERVICES TOTAL	\$329,166	\$347,530	\$429,051	\$302,677	\$516,772	\$432,108
CAPITAL OUTLAY						
5-40-9060 - EQUIPMENT & FURNISHINGS > \$5K	-	-	-	-	\$0	\$0
CAPITAL OUTLAY TOTAL	-	-	-	-	\$0	\$0
SPECIAL PAYMENTS						
5-50-7010 - PASS THRU PAYMENTS - STATE	\$3,244	\$2,247	\$3,135	\$2,398	\$3,000	\$3,034
SPECIAL PAYMENTS TOTAL	\$3,244	\$2,247	\$3,135	\$2,398	\$3,000	\$3,034
105 - COUNTY CLERK TOTAL	\$384,420	\$400,971	\$481,866	\$329,959	\$638,688	\$496,465
106 - VETERANS						
MATERIALS & SERVICES						
5-20-5260 - ADVERTISING/MARKETING	\$1,517	\$3,807	\$6,215	\$6,755	\$5,000	\$5,000
5-20-5290 - BOOK PURCHASES	\$293	\$572	\$583	-	\$600	\$600
5-20-5310 - DUES & MEMBERSHIPS	\$75	\$125	\$125	\$165	\$500	\$300
5-20-5320 - FEES - OTHER	\$94	\$100	\$100	\$155	\$110	\$150
5-20-5370 - INSURANCE - LIABILITY	-	\$452	\$512	\$597	\$591	\$650
5-20-5390 - INSURANCE - VEHICLE	-	\$587	\$632	\$540	\$619	\$470
5-20-5420 - MISCELLANEOUS EXPENSES	-	-	\$68	\$290	\$200	\$800
5-20-5430 - POSTAGE/SHIPPING	-	-	\$26	-	\$0	\$50
5-20-5440 - PRINTING & COPIES	\$112	\$112	\$185	\$81	\$500	\$500
5-20-5500 - TELEPHONE & INTERNET	\$4,727	\$640	\$468	\$314	\$900	\$700
5-20-5510 - TRAINING & DEVELOPMENT	\$25	\$114	\$367	\$815	\$6,000	\$3,000
5-20-5520 - TRANSPORTATION - MILEAGE	\$107	\$389	\$913	\$635	\$300	\$1,000
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$88	\$396	\$1,164	\$721	\$3,500	\$3,500
5-20-5830 - OTHER CONTRACTED SERVICES	-	\$234	\$280	-	\$500	\$400
5-20-6520 - LEASES - SOFTWARE (SAAS)	-	\$1,863	\$1,761	\$1,695	\$2,000	\$1,805
5-20-6540 - RENTAL - VENUE	-	\$200	\$550	\$500	\$600	\$600
5-20-6550 - LEASES - OFFICE	-	-	-	-	\$0	\$0
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	-	\$1,077	\$2,187	\$216	\$500	\$1,500
5-20-5250 - OFFICE SUPPLIES	\$213	\$750	\$477	\$337	\$600	\$600
5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	-	-	\$997	\$453	-	\$500
5-20-5940 - FUEL	-	\$374	\$410	\$387	\$800	\$1,000
5-20-5950 - HOSPITALITY EVENT SUPPLIES	-	\$769	\$3,414	\$9,752	\$5,000	\$7,000
5-20-5970 - MISCELLANEOUS SUPPLIES	\$5,314	-	-	-	\$100	\$100
5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	-	\$358	\$581	-	\$500	\$500
5-20-6050 - SMALL TOOLS & EQUIPMENT < \$5K	-	-	\$178	-	-	-
MATERIALS & SERVICES TOTAL	\$12,566	\$12,919	\$22,195	\$24,408	\$29,420	\$30,725
PERSONNEL SERVICES						
5-10-1401 - STIPEND	-	-	-	-	\$0	\$0
5-10-1400 - WAGES & SALARIES	\$67,291	\$84,299	\$78,764	\$68,487	\$83,410	\$89,191
5-10-1420 - OVERTIME	-	-	-	-	\$0	\$0
5-10-1500 - EMPLOYEE INCENTIVES	-	-	-	-	\$0	\$0
5-10-1430 - FRINGE BENEFITS	\$10,975	\$28,594	\$24,019	\$22,366	\$27,349	\$30,202
5-10-1440 - PERS	-	-	-	\$3,064	\$9,817	\$10,492
5-10-1450 - TAXES	\$5,122	\$6,076	\$5,868	\$5,012	\$6,766	\$7,231
5-10-1460 - UNEMPLOYMENT INS	\$828	\$1,220	\$1,505	\$1,258	\$1,289	\$1,912
5-10-1470 - WORKERS COMP INS	\$147	\$100	\$133	\$65	\$93	\$99
5-10-1480 - RETIREMENT-DB	\$15,589	\$16,887	\$1,230	-	\$0	\$22,267
5-10-1490 - RETIREMENT-DC	-	-	\$1,941	-	\$0	\$0
PERSONNEL SERVICES TOTAL	\$99,953	\$137,176	\$113,460	\$100,252	\$128,724	\$161,394
106 - VETERANS TOTAL	\$112,519	\$150,094	\$135,655	\$124,660	\$158,144	\$192,119
107 - BD OF PROPERTY TAX APPEAL						
MATERIALS & SERVICES						
5-20-5490 - STIPENDS	-	-	\$375	-	\$500	\$300
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	-	-	-	-	\$500	\$50
5-20-6520 - LEASES - SOFTWARE (SAAS)	-	-	-	-	\$0	\$0
5-20-5250 - OFFICE SUPPLIES	-	-	-	-	\$300	\$50

	FY2027 BUDGET-PROPOSED BUDGET SUMMARY					
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
MATERIALS & SERVICES TOTAL	-	-	\$375	-	\$1,300	\$400
PERSONNEL SERVICES						
5-10-1401 - STIPEND	-	-	-	-	\$0	\$0
5-10-1400 - WAGES & SALARIES	\$1,385	\$1,507	\$30	\$1,050	\$1,689	\$1,101
5-10-1420 - OVERTIME	-	-	-	-	\$0	\$0
5-10-1500 - EMPLOYEE INCENTIVES	-	-	-	-	\$0	\$0
5-10-1501 - LABOR & BENEFITS DISTRIBUTION	-	-	\$2,966	-	-	-
5-10-1430 - FRINGE BENEFITS	\$387	\$448	\$10	\$295	\$538	\$341
5-10-1440 - PERS	-	-	-	\$13	\$0	\$0
5-10-1450 - TAXES	\$104	\$112	\$2	\$79	\$137	\$89
5-10-1460 - UNEMPLOYMENT INS	\$6	\$7	\$0	\$4	\$20	\$14
5-10-1470 - WORKERS COMP INS	\$0	\$0	\$1	\$1	\$2	\$2
5-10-1480 - RETIREMENT-DB	\$350	\$373	\$7	\$539	\$1,101	\$273
5-10-1490 - RETIREMENT-DC	-	-	-	-	\$0	\$0
PERSONNEL SERVICES TOTAL	\$2,233	\$2,447	\$3,018	\$1,982	\$3,487	\$1,820
107 - BD OF PROPERTY TAX APPEAL TOTAL	\$2,233	\$2,447	\$3,393	\$1,982	\$4,787	\$2,220
109 - JUSTICE COURT						
MATERIALS & SERVICES						
5-20-5280 - BANKING & MERCHANT FEES	-	\$265	-	-	\$0	\$0
5-20-5290 - BOOK PURCHASES	-	-	\$55	\$2,554	\$1,015	\$0
5-20-5310 - DUES & MEMBERSHIPS	\$404	\$454	\$325	\$939	-	\$800
5-20-5320 - FEES - OTHER	\$240	\$254	\$258	\$162	-	-
5-20-5340 - FEES - WITNESS/JURY	\$314	\$260	-	-	\$3,300	\$3,000
5-20-5370 - INSURANCE - LIABILITY	-	\$967	\$1,073	\$1,240	\$1,228	\$1,361
5-20-5390 - INSURANCE - VEHICLE	-	\$442	\$450	\$397	\$429	\$422
5-20-5420 - MISCELLANEOUS EXPENSES	-	\$14	\$48	-	\$0	\$0
5-20-5430 - POSTAGE/SHIPPING	-	-	\$40	-	-	-
5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	\$125	-	-	-	\$1,000	\$0
5-20-5470 - RECORDS DESTRUCTION	\$180	\$185	\$215	\$260	\$300	\$390
5-20-5480 - REFUNDS	-	\$303	-	-	\$0	\$0
5-20-5500 - TELEPHONE & INTERNET	-	-	\$470	\$314	-	\$470
5-20-5510 - TRAINING & DEVELOPMENT	\$787	\$984	\$1,626	\$939	\$3,400	\$3,400
5-20-5520 - TRANSPORTATION - MILEAGE	\$1,099	\$610	\$809	\$423	\$2,200	\$2,200
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$2,043	\$1,037	\$2,098	\$1,606	\$3,600	\$3,600
5-20-5780 - INTERPRETER SERVICES	\$6,224	\$10,963	\$13,373	\$10,432	\$14,000	\$15,000
5-20-5810 - LEGAL SERVICES	\$17,350	\$32,208	\$27,200	\$32,900	\$59,400	\$59,400
5-20-5860 - SOFTWARE MAINTENANCE	\$4,865	\$2,794	\$2,813	\$5,213	\$8,050	\$8,000
5-20-6520 - LEASES - SOFTWARE (SAAS)	-	\$3,368	\$3,747	\$1,395	\$4,875	\$6,025
5-20-6100 - BUILDING MAINTENANCE	\$36	-	-	-	-	-
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	\$604	\$721	\$70	\$225	\$1,600	\$1,500
5-20-5250 - OFFICE SUPPLIES	\$3,286	\$2,107	\$965	\$1,070	\$7,700	\$4,000
5-20-5600 - UNIFORMS CLOTHING EXPENSE	-	-	-	\$93	-	-
5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	-	\$134	\$1,028	-	-	-
5-20-5940 - FUEL	\$1,735	\$1,355	\$1,225	\$768	\$2,400	\$2,000
5-20-5950 - HOSPITALITY EVENT SUPPLIES	-	-	-	\$76	-	\$300
5-20-5970 - MISCELLANEOUS SUPPLIES	\$56	\$63	-	-	\$0	\$0
5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	-	\$896	\$198	-	-	-
MATERIALS & SERVICES TOTAL	\$39,348	\$60,384	\$58,084	\$61,006	\$114,497	\$111,868
PERSONNEL SERVICES						
5-10-1401 - STIPEND	-	-	-	-	\$0	\$0
5-10-1400 - WAGES & SALARIES	\$165,968	\$191,642	\$204,016	\$176,349	\$212,145	\$221,613
5-10-1420 - OVERTIME	-	-	-	-	\$0	\$1,148
5-10-1500 - EMPLOYEE INCENTIVES	-	-	-	-	\$0	\$0
5-10-1430 - FRINGE BENEFITS	\$68,912	\$78,128	\$76,842	\$55,026	\$76,671	\$71,810
5-10-1440 - PERS	-	-	-	\$1,812	\$0	\$5,906
5-10-1450 - TAXES	\$11,673	\$14,064	\$14,935	\$12,993	\$17,129	\$17,983
5-10-1460 - UNEMPLOYMENT INS	\$1,188	\$1,785	\$1,979	\$1,791	\$2,737	\$3,936
5-10-1470 - WORKERS COMP INS	\$230	\$236	\$244	\$193	\$235	\$246

	FY2027 BUDGET-PROPOSED BUDGET SUMMARY					
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
5-10-1480 - RETIREMENT-DB	\$39,853	\$47,491	\$100,664	\$91,435	\$138,305	\$55,379
5-10-1490 - RETIREMENT-DC	-	-	-	-	\$0	\$0
PERSONNEL SERVICES TOTAL	\$287,823	\$333,346	\$398,680	\$339,598	\$447,222	\$378,021
CAPITAL OUTLAY						
5-40-9120 - VEHICLES	-	-	-	-	-	\$38,000
CAPITAL OUTLAY TOTAL	-	-	-	-	-	\$38,000
SPECIAL PAYMENTS						
5-50-7010 - PASS THRU PAYMENTS - STATE	\$0	\$0	-	-	\$0	\$0
5-50-7020 - PASS THRU PAYMENTS - OTHER	-	\$220	-	-	\$0	\$0
SPECIAL PAYMENTS TOTAL	\$0	\$220	-	-	\$0	\$0
109 - JUSTICE COURT TOTAL	\$327,171	\$393,950	\$456,764	\$400,604	\$561,719	\$527,889
111 - DISTRICT ATTORNEY						
MATERIALS & SERVICES						
5-20-5260 - ADVERTISING/MARKETING	-	\$339	-	\$91	\$0	\$0
5-20-5290 - BOOK PURCHASES	-	\$180	-	\$2,100	\$500	\$500
5-20-5310 - DUES & MEMBERSHIPS	\$6,356	\$5,223	\$4,438	\$45	\$6,000	\$6,000
5-20-5320 - FEES - OTHER	-	\$400	\$611	\$651	-	\$0
5-20-5330 - FEES - PERMITS/LICENSES	-	-	-	\$40	-	\$0
5-20-5340 - FEES - WITNESS/JURY	\$196	\$81	-	\$5,167	\$3,500	\$3,500
5-20-5370 - INSURANCE - LIABILITY	-	\$970	\$1,101	\$1,768	\$1,751	\$1,956
5-20-5390 - INSURANCE - VEHICLE	-	\$950	\$1,547	\$1,346	\$1,487	\$1,460
5-20-5420 - MISCELLANEOUS EXPENSES	\$794	\$640	\$91	\$13	\$3,000	\$0
5-20-5430 - POSTAGE/SHIPPING	-	\$98	\$13	\$16	\$0	\$0
5-20-5440 - PRINTING & COPIES	\$523	\$878	\$711	\$654	\$1,000	\$1,000
5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	-	\$84	\$482	\$45	\$4,200	\$1,000
5-20-5470 - RECORDS DESTRUCTION	\$181	\$784	\$192	\$606	\$0	\$0
5-20-5500 - TELEPHONE & INTERNET	\$173	\$1,796	\$1,384	\$1,009	\$5,000	\$1,800
5-20-5510 - TRAINING & DEVELOPMENT	\$2,656	\$2,570	\$1,159	\$1,349	\$3,000	\$3,000
5-20-5520 - TRANSPORTATION - MILEAGE	\$266	\$337	\$245	-	\$750	\$750
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$4,507	\$4,132	\$6,466	\$2,837	\$5,500	\$5,500
5-20-5780 - INTERPRETER SERVICES	\$760	\$1,726	\$824	\$1,321	\$0	\$1,500
5-20-5800 - LAB SERVICES	\$126	\$94	\$47	-	-	-
5-20-5810 - LEGAL SERVICES	\$1,087	-\$105	-	\$922	\$0	\$0
5-20-5830 - OTHER CONTRACTED SERVICES	\$2,417	\$3,348	\$1,871	\$1,356	\$3,500	\$3,500
5-20-5850 - INVESTIGATION SERVICES	\$2,855	\$1,835	\$1,819	\$1,248	\$3,000	\$3,000
5-20-5860 - SOFTWARE MAINTENANCE	\$2,750	\$2,750	-	-	\$3,000	\$0
5-20-5870 - TRANSPORTATION SERVICES	\$1,025	-	-	-	\$0	\$0
5-20-6520 - LEASES - SOFTWARE (SAAS)	\$3,610	\$3,107	\$6,944	\$7,082	\$6,122	\$7,449
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	\$621	\$4,016	\$808	\$1,458	\$4,000	\$2,500
5-20-5250 - OFFICE SUPPLIES	\$8,987	\$4,452	\$3,342	\$3,466	\$11,000	\$7,000
5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	\$4,841	\$4,874	\$3,965	\$4,114	\$4,500	\$4,500
5-20-5940 - FUEL	\$5,239	\$4,335	\$3,354	\$1,759	\$6,000	\$6,000
5-20-5950 - HOSPITALITY EVENT SUPPLIES	-	\$30	-	-	\$0	\$0
5-20-5960 - JANITORIAL SUPPLIES	-	-	-	\$29	-	-
5-20-5970 - MISCELLANEOUS SUPPLIES	-	-	\$35	-	-	-
5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	-	\$1,696	\$3,477	\$2,244	-	\$0
5-20-6050 - SMALL TOOLS & EQUIPMENT < \$5K	-	-	\$130	-	-	-
MATERIALS & SERVICES TOTAL	\$49,969	\$51,619	\$45,057	\$42,736	\$76,810	\$61,915
PERSONNEL SERVICES						
5-10-1401 - STIPEND	-	-	-	-	\$25,000	\$26,500
5-10-1400 - WAGES & SALARIES	\$287,169	\$230,828	\$206,775	\$171,465	\$327,250	\$328,077
5-10-1420 - OVERTIME	-	-	-	-	\$0	\$0
5-10-1500 - EMPLOYEE INCENTIVES	-	-	-	-	\$0	\$0
5-10-1501 - LABOR & BENEFITS DISTRIBUTION	-	-	-\$44,383	-	-	-
5-10-1430 - FRINGE BENEFITS	\$62,888	\$57,306	\$49,988	\$52,523	\$108,074	\$119,530
5-10-1440 - PERS	-	-	-	\$4,308	\$21,158	\$20,693
5-10-1450 - TAXES	\$21,556	\$17,170	\$15,386	\$11,952	\$26,446	\$26,512
5-10-1460 - UNEMPLOYMENT INS	\$3,158	\$3,009	\$2,584	\$2,511	\$3,694	\$5,444

	FY2027 BUDGET-PROPOSED BUDGET SUMMARY					
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
5-10-1470 - WORKERS COMP INS	\$397	\$283	\$277	\$197	\$362	\$363
5-10-1480 - RETIREMENT-DB	\$33,377	\$32,844	\$69,240	\$78,804	\$95,789	\$81,643
5-10-1490 - RETIREMENT-DC	\$4,950	\$2,848	-\$386	-	\$0	\$0
PERSONNEL SERVICES TOTAL	\$413,495	\$344,289	\$299,481	\$321,759	\$607,773	\$608,762
SPECIAL PAYMENTS						
5-50-7020 - PASS THRU PAYMENTS - OTHER	-	\$0	-	-	\$0	\$0
SPECIAL PAYMENTS TOTAL	-	\$0	-	-	\$0	\$0
111 - DISTRICT ATTORNEY TOTAL	\$463,464	\$395,909	\$344,538	\$364,495	\$684,583	\$670,677
112 - JUVENILE DEPARTMENT						
MATERIALS & SERVICES						
5-20-5310 - DUES & MEMBERSHIPS	\$887	\$500	\$1,306	\$1,317	\$1,350	\$1,350
5-20-5320 - FEES - OTHER	\$68	\$72	\$72	-	-	-
5-20-5330 - FEES - PERMITS/LICENSES	-	-	-	\$40	-	\$0
5-20-5370 - INSURANCE - LIABILITY	-	\$961	\$1,065	\$1,249	\$1,237	\$1,374
5-20-5390 - INSURANCE - VEHICLE	-	\$1,254	\$1,348	\$1,150	\$1,318	\$1,281
5-20-5420 - MISCELLANEOUS EXPENSES	\$0	-	\$323	\$52	\$1,000	\$750
5-20-5430 - POSTAGE/SHIPPING	-	-	\$28	-	-	-
5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	\$1,287	\$35	\$35	\$36	\$500	\$200
5-20-5500 - TELEPHONE & INTERNET	\$1,136	\$1,038	\$1,570	\$548	\$1,500	\$1,600
5-20-5510 - TRAINING & DEVELOPMENT	\$1,300	\$1,275	\$1,340	\$1,335	\$2,500	\$2,500
5-20-5520 - TRANSPORTATION - MILEAGE	\$114	-	-	-	\$250	\$200
5-20-5560 - UTILITIES - ELECTRICTY	-	\$0	-	-	\$0	\$0
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$1,764	\$1,857	\$2,778	\$1,404	\$3,000	\$3,000
5-20-5590 - UTILITIES - WATER/SEWER	\$0	-	-	-	-	-
5-20-5780 - INTERPRETER SERVICES	-	-	-	-	\$1,250	\$250
5-20-5800 - LAB SERVICES	\$285	\$449	\$595	\$207	\$750	\$750
5-20-5830 - OTHER CONTRACTED SERVICES	\$71,120	\$15,246	\$16,224	\$4,523	\$23,000	\$1,500
5-20-5840 - EMPLOYMENT SCREENING	-	-	-	-	\$0	\$0
5-20-5870 - TRANSPORTATION SERVICES	-	\$74	-	-	-	-
5-20-5880 - MEDICAL/PHYCIATRIC SERVICES	\$6,492	\$6,609	\$626	\$43	\$2,000	\$8,000
5-20-5890 - JAIL-BOARD AND ROOM	-	-	-	-	\$45,000	\$20,000
5-20-6545 - RENTAL - OTHER	\$95	-	-	-	-	-
5-20-6520 - LEASES - SOFTWARE (SAAS)	\$84	\$1,232	\$1,143	\$1,169	\$1,200	\$1,205
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	\$1,334	\$255	\$731	\$854	\$2,000	\$2,000
5-20-5250 - OFFICE SUPPLIES	\$476	\$439	\$480	\$116	\$2,000	\$1,000
5-20-5930 - EQUIPMENT < \$5K	\$20	-	-	-	-	-
5-20-5940 - FUEL	\$2,883	\$2,961	\$2,534	\$946	\$3,000	\$3,000
5-20-5950 - HOSPITALITY EVENT SUPPLIES	-	\$14	\$298	-	\$0	\$100
5-20-5970 - MISCELLANEOUS SUPPLIES	\$406	-	\$835	-	\$500	\$500
5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	-	-	\$43	-	-	-
MATERIALS & SERVICES TOTAL	\$89,751	\$34,272	\$33,376	\$14,987	\$93,355	\$50,560
PERSONNEL SERVICES						
5-10-1401 - STIPEND	-	-	-	-	\$0	\$0
5-10-1400 - WAGES & SALARIES	\$185,411	\$204,570	\$219,329	\$197,382	\$236,517	\$249,561
5-10-1420 - OVERTIME	-	-	-	-	\$0	\$0
5-10-1500 - EMPLOYEE INCENTIVES	-	-	-	-	\$0	\$0
5-10-1430 - FRINGE BENEFITS	\$44,494	\$55,730	\$56,806	\$50,229	\$61,191	\$67,635
5-10-1440 - PERS	-	-	-	\$9,351	\$15,152	\$16,005
5-10-1450 - TAXES	\$13,947	\$15,307	\$16,437	\$14,785	\$19,116	\$20,166
5-10-1460 - UNEMPLOYMENT INS	\$2,166	\$2,930	\$3,509	\$2,815	\$2,770	\$4,083
5-10-1470 - WORKERS COMP INS	\$4,150	\$3,215	\$3,692	\$3,582	\$4,854	\$5,122
5-10-1480 - RETIREMENT-DB	\$23,056	\$23,804	\$50,400	\$56,326	\$70,035	\$62,101
5-10-1490 - RETIREMENT-DC	\$6,040	\$9,773	\$10,546	-	\$0	\$0
PERSONNEL SERVICES TOTAL	\$279,263	\$315,329	\$360,719	\$334,469	\$409,635	\$424,673
CAPITAL OUTLAY						
5-40-9060 - EQUIPMENT & FURNISHINGS > \$5K	\$29,070	-	-	-	\$0	\$0
5-40-9120 - VEHICLES	-	\$45,280	-	-	\$0	\$0
CAPITAL OUTLAY TOTAL	\$29,070	\$45,280	-	-	\$0	\$0

	FY2027 BUDGET-PROPOSED BUDGET SUMMARY					
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
SPECIAL PAYMENTS						
5-50-7020 - PASS THRU PAYMENTS - OTHER	\$180	\$461	\$857	\$200	\$1,500	\$1,500
5-50-7060 - GRANTS-LOCAL GOVT	\$15,000	-	-	-	-	-
5-50-7070 - GRANTS-BUSINESS	\$17,282	-	\$64,000	-	\$35,000	\$37,500
SPECIAL PAYMENTS TOTAL	\$32,462	\$461	\$64,857	\$200	\$36,500	\$39,000
112 - JUVENILE DEPARTMENT TOTAL	\$430,546	\$395,342	\$458,952	\$349,657	\$539,490	\$514,233
113 - SHERIFF DEPARTMENT						
MATERIALS & SERVICES						
5-20-5260 - ADVERTISING/MARKETING	\$910	\$1,959	\$476	\$45	\$1,500	\$1,500
5-20-5280 - BANKING & MERCHANT FEES	\$50	\$143	\$56	-	\$250	\$200
5-20-5290 - BOOK PURCHASES	-	-	\$60	\$531	-	\$0
5-20-5310 - DUES & MEMBERSHIPS	\$9,177	\$5,046	\$683	\$4,489	\$10,000	\$9,000
5-20-5320 - FEES - OTHER	\$252	\$266	\$267	\$5,810	-	\$250
5-20-5330 - FEES - PERMITS/LICENSES	-	\$10	\$31	\$60	\$0	\$50
5-20-5370 - INSURANCE - LIABILITY	-	\$69,292	\$75,036	\$88,303	\$87,474	\$109,822
5-20-5375 - INSURANCE - MARINE PATROL	-	-	-	-	\$0	\$0
5-20-5380 - INSURANCE-PROPERTY	-	\$9,825	\$8,190	\$10,967	\$7,502	\$9,775
5-20-5390 - INSURANCE - VEHICLE	-	\$52,486	\$56,134	\$53,523	\$59,998	\$66,736
5-20-5410 - LEGAL NOTICES	\$472	\$1,711	\$618	-	\$1,000	\$1,000
5-20-5420 - MISCELLANEOUS EXPENSES	\$2,804	\$4,156	\$488	\$40	\$7,000	\$5,000
5-20-5430 - POSTAGE/SHIPPING	\$39	\$278	\$265	\$364	\$300	\$300
5-20-5440 - PRINTING & COPIES	\$1,258	\$5,184	\$4,898	\$2,528	\$3,000	\$3,000
5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	\$22	\$5,590	\$6,316	\$6,366	\$7,000	\$4,000
5-20-5470 - RECORDS DESTRUCTION	\$302	\$1,865	\$1,373	\$1,057	\$1,200	\$1,200
5-20-5500 - TELEPHONE & INTERNET	\$38,607	\$27,635	\$31,959	\$30,303	\$32,000	\$32,000
5-20-5510 - TRAINING & DEVELOPMENT	\$8,570	\$7,083	\$9,765	\$16,563	\$14,000	\$14,000
5-20-5511 - TRAINING & DEVELOPMENT-MARINE	-	-	-	-	\$1,500	\$1,500
5-20-5520 - TRANSPORTATION - MILEAGE	-	-	-	-	\$0	\$0
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$16,711	\$16,073	\$19,124	\$13,906	\$20,000	\$20,000
5-20-5800 - LAB SERVICES	-	-	\$243	-	-	-
5-20-5830 - OTHER CONTRACTED SERVICES	\$252,171	\$9,978	\$14,577	\$144,319	\$10,000	\$15,000
5-20-5840 - EMPLOYMENT SCREENING	\$5,192	\$11,747	\$7,421	\$1,683	\$8,000	\$4,000
5-20-5850 - INVESTIGATION SERVICES	\$4,533	\$1,796	-	\$1,000	\$10,000	\$7,000
5-20-5860 - SOFTWARE MAINTENANCE	-	\$3,816	\$3,946	\$3,571	\$11,500	\$5,000
5-20-5870 - TRANSPORTATION SERVICES	\$3,417	-\$317	\$2,900	-	\$5,000	\$4,000
5-20-5890 - JAIL-BOARD AND ROOM	\$86,537	\$603,648	\$564,192	\$454,752	\$700,800	\$730,000
5-20-5895 - JAIL-MEDICAL EXPENSE	\$20,650	\$23,187	\$9,798	\$30,026	\$15,000	\$15,000
5-20-6520 - LEASES - SOFTWARE (SAAS)	\$9,052	\$44,100	\$46,034	\$23,653	\$109,563	\$50,052
5-20-6540 - RENTAL - VENUE	\$500	-	-	-	-	-
5-20-6550 - LEASES - OFFICE	\$2,561	-	-	-	\$0	\$0
5-20-6560 - LEASES - STORAGE FACILITIES	-	\$2,637	\$2,716	\$2,798	-	-
5-20-6100 - BUILDING MAINTENANCE	-	-	\$258	\$363	-	-
5-20-6110 - COMPUTER HARDWARE/OFFICE EQUIP MAINT	\$2,041	\$4,972	\$5,470	\$6,016	\$7,000	\$7,000
5-20-6140 - MISCELLANEOUS REPAIR & MAINT	-	-	-	-	\$1,000	\$0
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	\$63,908	\$42,572	\$74,526	\$52,617	\$60,000	\$60,000
5-20-6230 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE-MARINE PATROL	\$1,061	-	\$197	-	\$1,000	\$1,000
5-20-5250 - OFFICE SUPPLIES	\$18,213	\$5,458	\$4,696	\$5,063	\$10,750	\$10,000
5-20-5600 - UNIFORMS CLOTHING EXPENSE	\$71,022	\$39,429	\$52,963	\$24,457	\$70,500	\$60,000
5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	\$5,990	-	\$5,570	\$33,393	\$26,930	\$20,000
5-20-5930 - EQUIPMENT < \$5K	\$15,435	\$4,047	\$52,487	\$108,311	\$109,512	\$65,000
5-20-5940 - FUEL	\$136,092	\$125,377	\$124,979	\$125,499	\$135,500	\$135,000
5-20-5941 - FUEL-MARINE PATROL	\$11,275	\$3,693	\$8,112	\$3,282	\$8,000	\$8,000
5-20-5970 - MISCELLANEOUS SUPPLIES	\$7,397	\$5,195	\$5,800	\$3,570	\$20,000	\$15,000
5-20-5971 - MISCELLANEOUS SUPPLIES-MARINE PATROL	\$525	\$73	\$145	\$717	\$1,500	\$1,500
5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	-	\$714	\$129	\$2,297	\$1,000	\$1,000
5-20-6030 - SAFETY EQUIPMENT & SUPPLIES	\$3,996	\$2,504	\$3,623	\$2,147	\$3,500	\$3,500

	FY2027 BUDGET-PROPOSED BUDGET SUMMARY					
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
5-20-6050 - SMALL TOOLS & EQUIPMENT < \$5K	\$556	\$23	\$210	\$2,348	\$500	\$500
5-20-6070 - TRAINING MATERIALS	\$32	-	-	-	\$1,000	\$1,000
MATERIALS & SERVICES TOTAL	\$801,328	\$1,143,250	\$1,206,730	\$1,266,738	\$1,581,279	\$1,497,885
PERSONNEL SERVICES						
5-10-1401 - STIPEND	-	-	-	-	\$0	\$0
5-10-1400 - WAGES & SALARIES	\$2,086,612	\$2,315,389	\$1,992,873	\$1,952,741	\$2,479,746	\$2,738,351
5-10-1410 - TEMP WORKERS WAGES & SALARIES	\$14,684	\$15,077	-	-	\$0	\$0
5-10-1420 - OVERTIME	\$100,724	\$84,782	\$73,500	\$46,216	\$125,759	\$144,761
5-10-1500 - EMPLOYEE INCENTIVES	\$63,189	\$96,468	\$86,650	\$42,583	\$17,604	\$17,604
5-10-1430 - FRINGE BENEFITS	\$586,285	\$638,762	\$558,950	\$559,301	\$763,902	\$777,547
5-10-1440 - PERS	\$95,626	\$70,240	\$111,043	\$163,163	\$221,290	\$248,365
5-10-1450 - TAXES	\$168,763	\$186,034	\$159,575	\$150,905	\$215,266	\$237,613
5-10-1460 - UNEMPLOYMENT INS	\$22,086	\$31,592	\$30,730	\$26,901	\$28,148	\$41,569
5-10-1470 - WORKERS COMP INS	\$46,100	\$39,768	\$51,486	\$48,161	\$64,461	\$71,383
5-10-1480 - RETIREMENT-DB	\$439,813	\$418,234	\$600,594	\$656,575	\$887,782	\$731,729
5-10-1490 - RETIREMENT-DC	\$1,920	-	-	-	\$0	\$0
PERSONNEL SERVICES TOTAL	\$3,625,800	\$3,896,346	\$3,665,400	\$3,646,547	\$4,803,958	\$5,008,922
CAPITAL OUTLAY						
5-40-9030 - IT HARDWARE > \$5K	-	-	\$33,671	-	-	-
5-40-9060 - EQUIPMENT & FURNISHINGS > \$5K	-	-	-	\$51,944	\$56,000	\$0
5-40-9120 - VEHICLES	\$353,575	\$482,905	\$451,048	\$375,539	\$395,036	\$413,000
5-40-9000 - CAPITAL OUTLAY-OTHER	-	-	\$24,048	-	\$0	\$0
CAPITAL OUTLAY TOTAL	\$353,575	\$482,905	\$508,767	\$427,482	\$451,036	\$413,000
SPECIAL PAYMENTS						
5-50-7010 - PASS THRU PAYMENTS - STATE	\$2,715	\$2,145	\$1,665	\$1,320	\$2,500	\$2,500
SPECIAL PAYMENTS TOTAL	\$2,715	\$2,145	\$1,665	\$1,320	\$2,500	\$2,500
INTERFUND TRANSFERS						
5-50-8207 - XFR TO 911 EMERGENCY FUND	-	-	-	-	\$0	\$0
INTERFUND TRANSFERS TOTAL	-	-	-	-	\$0	\$0
113 - SHERIFF DEPARTMENT TOTAL	\$4,783,418	\$5,524,645	\$5,382,561	\$5,342,087	\$6,838,773	\$6,922,307
114 - HEALTH DEPARTMENT						
MATERIALS & SERVICES						
5-20-5260 - ADVERTISING/MARKETING	\$272	\$6,972	\$9,302	\$4,108	\$300	\$1,000
5-20-5270 - ALARM MONITORING	-	-	-	\$1,687	-	\$500
5-20-5280 - BANKING & MERCHANT FEES	\$2	\$702	-\$89	-	\$100	\$100
5-20-5290 - BOOK PURCHASES	-	-	-	\$154	\$0	\$0
5-20-5310 - DUES & MEMBERSHIPS	\$1,938	-	\$2,228	\$2,858	\$2,750	\$2,750
5-20-5320 - FEES - OTHER	\$55	\$937	\$276	\$240	\$1,605	\$1,605
5-20-5330 - FEES - PERMITS/LICENSES	\$348	\$380	\$300	\$668	\$535	\$355
5-20-5370 - INSURANCE - LIABILITY	-	\$5,750	\$5,562	\$5,953	\$5,897	\$6,902
5-20-5380 - INSURANCE-PROPERTY	-	\$2,349	\$3,213	\$3,710	\$2,538	\$2,300
5-20-5390 - INSURANCE - VEHICLE	-	\$2,499	\$2,476	\$2,489	\$3,191	\$2,909
5-20-5420 - MISCELLANEOUS EXPENSES	\$12,842	\$1,991	\$607	\$45,635	\$700	\$0
5-20-5430 - POSTAGE/SHIPPING	\$67	\$299	\$175	\$7	\$200	\$200
5-20-5440 - PRINTING & COPIES	-	\$631	\$781	\$530	\$800	\$800
5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	\$31	\$35	\$273	\$36	\$300	\$300
5-20-5470 - RECORDS DESTRUCTION	\$253	\$149	\$108	\$195	\$300	\$300
5-20-5480 - REFUNDS	-	-	\$0	\$430	-	\$0
5-20-5500 - TELEPHONE & INTERNET	\$3,755	\$5,179	\$5,307	\$3,471	\$5,300	\$5,300
5-20-5510 - TRAINING & DEVELOPMENT	\$959	\$2,319	\$1,510	\$3,215	\$2,500	\$3,000
5-20-5520 - TRANSPORTATION - MILEAGE	\$527	\$1,156	\$2,578	\$895	\$1,000	\$1,000
5-20-5560 - UTILITIES - ELECTRICTY	\$3,481	\$3,343	\$3,733	\$2,599	\$1,600	\$1,600
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$4,336	\$2,939	\$4,654	\$1,981	\$4,500	\$4,500
5-20-5590 - UTILITIES - WATER/SEWER	\$302	\$624	\$605	\$424	\$350	\$600
5-20-5610 - GARBAGE/WASTE DISPOSAL	\$132	\$266	\$340	\$424	\$190	\$800
5-20-5760 - CONTRACT EMPLOYEES	\$5,575	-	-	-	\$0	\$0
5-20-5780 - INTERPRETER SERVICES	\$547	\$808	\$1,020	\$947	\$1,000	\$1,000
5-20-5800 - LAB SERVICES	\$1,126	\$1,582	\$1,534	\$949	\$1,100	\$1,100

	FY2027 BUDGET-PROPOSED BUDGET SUMMARY					
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
5-20-5830 - OTHER CONTRACTED SERVICES	\$157,471	\$1,961,814	\$2,193,910	\$1,333,609	\$2,275,261	\$2,034,356
5-20-5840 - EMPLOYMENT SCREENING	-	-	-	\$143	-	\$0
5-20-5880 - MEDICAL/PHYSIATRIC SERVICES	-	-	\$491	-	-	-
5-20-6520 - LEASES - SOFTWARE (SAAS)	\$18,251	\$25,361	\$11,530	\$58,045	\$26,028	\$38,557
5-20-6540 - RENTAL - VENUE	\$20	-	-	-	-	-
5-20-6560 - LEASES - STORAGE FACILITIES	-	\$770	\$770	\$770	\$800	\$800
5-20-6100 - BUILDING MAINTENANCE	-	\$42	-	-	\$4,900	\$5,000
5-20-6110 - COMPUTER HARDWARE/OFFICE EQUIP MAINT	\$95	\$270	-	-	\$0	\$1,000
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	\$3,635	\$6,639	\$5,662	\$6,217	\$5,000	\$5,000
5-20-5250 - OFFICE SUPPLIES	\$4,504	\$2,425	\$4,295	\$1,201	\$4,000	\$3,500
5-20-5600 - UNIFORMS CLOTHING EXPENSE	-	-	\$100	-\$7	-	\$0
5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	-	\$24	\$8,237	\$327	-	\$0
5-20-5930 - EQUIPMENT < \$5K	\$267	\$2,510	\$3,500	-	\$1,000	\$2,000
5-20-5940 - FUEL	\$4,571	\$4,435	\$4,175	\$3,628	\$4,600	\$5,000
5-20-5950 - HOSPITALITY EVENT SUPPLIES	\$46	\$125	\$479	\$60	\$100	\$500
5-20-5960 - JANITORIAL SUPPLIES	-	-	-	\$55	-	\$0
5-20-5970 - MISCELLANEOUS SUPPLIES	\$928	\$499	\$484	\$202	\$100	\$499
5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	-	\$5,288	\$304	\$3,114	\$1,000	\$1,000
5-20-6000 - PHARMACEUTICAL SUPPLIES	\$64,098	\$88,882	\$62,166	\$52,722	\$59,000	\$70,000
5-20-6010 - PROGRAM MATERIALS & SUPPLIES	\$65	-	\$121	-	\$8,000	\$10,000
5-20-6030 - SAFETY EQUIPMENT & SUPPLIES	-	-	\$153	\$356	-	\$0
5-20-6050 - SMALL TOOLS & EQUIPMENT < \$5K	\$1,744	-	\$20	\$5,263	-	\$0
MATERIALS & SERVICES TOTAL	\$292,243	\$2,139,996	\$2,342,892	\$1,549,312	\$2,426,545	\$2,216,133
PERSONNEL SERVICES						
5-10-1401 - STIPEND	-	-	-	-	\$0	\$0
5-10-1400 - WAGES & SALARIES	\$507,942	\$504,155	\$611,642	\$555,890	\$917,652	\$1,061,877
5-10-1410 - TEMP WORKERS WAGES & SALARIES	\$11,103	\$7,769	-	-	\$0	\$0
5-10-1420 - OVERTIME	\$213	-	-	-	\$0	\$0
5-10-1500 - EMPLOYEE INCENTIVES	-	-	-	-	\$0	\$0
5-10-1430 - FRINGE BENEFITS	\$126,483	\$161,231	\$163,372	\$150,068	\$235,820	\$305,869
5-10-1440 - PERS	-	-	-	\$22,884	\$87,408	\$100,300
5-10-1450 - TAXES	\$38,877	\$37,667	\$44,973	\$40,704	\$74,226	\$85,862
5-10-1460 - UNEMPLOYMENT INS	\$5,256	\$7,062	\$9,942	\$8,080	\$11,544	\$18,970
5-10-1470 - WORKERS COMP INS	\$1,540	\$1,372	\$1,910	\$1,845	\$2,629	\$3,062
5-10-1480 - RETIREMENT-DB	\$38,772	\$36,118	\$78,298	\$91,640	\$113,872	\$264,411
5-10-1490 - RETIREMENT-DC	\$18,639	\$23,222	\$32,291	-	\$0	\$0
PERSONNEL SERVICES TOTAL	\$748,826	\$778,597	\$942,427	\$871,111	\$1,443,151	\$1,840,351
CAPITAL OUTLAY						
5-40-9060 - EQUIPMENT & FURNISHINGS > \$5K	\$5,940	-	-	-	\$0	\$0
5-40-9120 - VEHICLES	-	-	-	-	\$35,000	\$0
CAPITAL OUTLAY TOTAL	\$5,940	-	-	-	\$35,000	\$0
SPECIAL PAYMENTS						
5-50-7020 - PASS THRU PAYMENTS - OTHER	\$28,115	\$13,700	\$33,016	-	\$10,000	\$0
SPECIAL PAYMENTS TOTAL	\$28,115	\$13,700	\$33,016	-	\$10,000	\$0
114 - HEALTH DEPARTMENT TOTAL	\$1,075,123	\$2,932,293	\$3,318,335	\$2,420,423	\$3,914,696	\$4,056,484
115 - PLANNING DEPARTMENT						
MATERIALS & SERVICES						
5-20-5260 - ADVERTISING/MARKETING	\$402	\$1,618	\$1,884	-	\$500	\$500
5-20-5280 - BANKING & MERCHANT FEES	-	-	\$1	\$8	-	-
5-20-5290 - BOOK PURCHASES	-	-	\$147	-	-	-
5-20-5310 - DUES & MEMBERSHIPS	\$1,548	\$556	\$1,506	\$295	\$3,900	\$3,400
5-20-5320 - FEES - OTHER	-	\$154	\$154	\$162	-	-
5-20-5370 - INSURANCE - LIABILITY	-	\$1,934	\$2,057	\$3,047	\$3,018	\$3,545
5-20-5390 - INSURANCE - VEHICLE	-	\$1,205	\$1,299	\$1,105	\$1,272	\$1,235
5-20-5410 - LEGAL NOTICES	\$5,308	\$5,883	\$6,352	\$4,070	\$7,200	\$7,200
5-20-5420 - MISCELLANEOUS EXPENSES	\$371	\$417	\$226	\$280	\$1,000	\$700
5-20-5430 - POSTAGE/SHIPPING	\$31	\$7	\$624	\$65	-	\$0

	FY2027 BUDGET-PROPOSED BUDGET SUMMARY					
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
5-20-5440 - PRINTING & COPIES	\$72	–	–	\$502	–	\$0
5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	\$3,166	\$459	\$226	–	\$5,450	\$2,725
5-20-5480 - REFUNDS	\$1,140	\$2,248	\$1,700	\$0	\$2,000	\$2,000
5-20-5500 - TELEPHONE & INTERNET	\$481	\$914	\$909	\$457	\$1,000	\$1,000
5-20-5510 - TRAINING & DEVELOPMENT	\$295	\$2,378	\$2,144	\$2,955	\$5,700	\$5,700
5-20-5520 - TRANSPORTATION - MILEAGE	\$1,188	\$1,480	\$2,720	\$1,731	\$3,000	\$3,000
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$4,315	\$5,798	\$2,977	\$4,012	\$5,900	\$5,900
5-20-5610 - GARBAGE/WASTE DISPOSAL	–	\$0	–	\$187	\$0	\$0
5-20-5720 - ARCHITECTUAL & ENGINEERING SER	\$2,500	–	–	–	–	–
5-20-5740 - CONSULTING SERVICES	\$39,968	–	–	\$341	\$12,500	\$12,500
5-20-5780 - INTERPRETER SERVICES	\$559	–	–	–	–	–
5-20-5810 - LEGAL SERVICES	\$12,850	\$24,425	\$24,900	\$25,025	\$35,000	\$35,000
5-20-5830 - OTHER CONTRACTED SERVICES	\$35,625	\$3,819	\$11,079	\$5,825	\$0	\$0
5-20-5860 - SOFTWARE MAINTENACE	–	\$825	\$1,750	\$1,801	\$2,000	\$2,000
5-20-6520 - LEASES - SOFTWARE (SAAS)	\$5,136	\$5,746	\$8,563	\$9,090	\$8,347	\$8,659
5-20-6540 - RENTAL - VENUE	–	–	\$154	\$175	–	–
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	\$606	\$465	\$636	\$1,086	\$1,200	\$1,200
5-20-5250 - OFFICE SUPPLIES	\$3,394	\$2,921	\$2,809	\$2,104	\$3,500	\$3,800
5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	–	\$3,974	\$1,528	\$75	\$2,500	\$2,500
5-20-5940 - FUEL	\$928	\$1,486	\$929	\$971	\$3,200	\$3,200
5-20-5950 - HOSPITALITY EVENT SUPPLIES	–	–	\$136	–	–	–
5-20-5970 - MISCELLANEOUS SUPPLIES	\$1,708	\$87	\$153	\$215	\$3,640	\$3,640
5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	\$2,305	\$5,073	\$810	\$330	\$2,200	\$2,200
5-20-6050 - SMALL TOOLS & EQUIPMENT < \$5K	–	\$99	–	\$302	\$0	\$0
MATERIALS & SERVICES TOTAL	\$123,895	\$73,968	\$78,373	\$66,217	\$114,027	\$111,604
PERSONNEL SERVICES						
5-10-1401 - STIPEND	–	–	–	–	\$0	\$0
5-10-1400 - WAGES & SALARIES	\$336,719	\$294,713	\$445,658	\$380,060	\$503,536	\$536,735
5-10-1410 - TEMP WORKERS WAGES & SALARIES	\$3,004	\$3,152	\$8,881	–	\$0	\$0
5-10-1420 - OVERTIME	–	–	–	–	\$365	\$396
5-10-1500 - EMPLOYEE INCENTIVES	–	–	–	–	\$0	\$0
5-10-1430 - FRINGE BENEFITS	\$89,164	\$55,348	\$98,707	\$97,005	\$127,698	\$132,165
5-10-1440 - PERS	–	–	–	\$32,257	\$41,116	\$55,464
5-10-1450 - TAXES	\$25,286	\$22,368	\$34,013	\$28,335	\$40,717	\$43,392
5-10-1460 - UNEMPLOYMENT INS	\$3,656	\$4,690	\$6,966	\$5,607	\$5,539	\$8,165
5-10-1470 - WORKERS COMP INS	\$442	\$388	\$542	\$353	\$557	\$593
5-10-1480 - RETIREMENT-DB	\$48,614	\$23,711	\$69,602	\$80,431	\$99,957	\$133,623
5-10-1490 - RETIREMENT-DC	\$9,438	\$11,289	\$15,306	–	\$0	\$0
PERSONNEL SERVICES TOTAL	\$516,324	\$415,658	\$679,677	\$624,047	\$819,485	\$910,533
CAPITAL OUTLAY						
5-40-9060 - EQUIPMENT & FURNISHINGS > \$5K	–	–	–	\$16,395	\$30,000	\$0
5-40-9120 - VEHICLES	–	–	–	–	–	\$48,600
CAPITAL OUTLAY TOTAL	–	–	–	\$16,395	\$30,000	\$48,600
115 - PLANNING DEPARTMENT TOTAL	\$640,218	\$489,626	\$758,050	\$706,659	\$963,512	\$1,070,737
116 - COMMUNITY DEVELOPMENT						
MATERIALS & SERVICES						
5-20-5260 - ADVERTISING/MARKETING	–	–	–	–	\$0	\$0
5-20-5310 - DUES & MEMBERSHIPS	–	–	–	–	\$0	\$0
5-20-5370 - INSURANCE - LIABILITY	–	–	–	–	\$0	\$0
5-20-5420 - MISCELLANEOUS EXPENSES	–	–	–	\$52,915	\$128,000	\$0
5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	–	–	–	–	\$0	\$0
5-20-5520 - TRANSPORTATION - MILEAGE	–	–	–	\$926	\$0	\$0
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	–	–	–	–	\$0	\$0
5-20-5740 - CONSULTING SERVICES	–	–	–	–	\$0	\$0
5-20-5830 - OTHER CONTRACTED SERVICES	–	–	–	\$128,325	\$256,649	\$0
5-20-5250 - OFFICE SUPPLIES	–	–	–	–	\$0	\$0

	FY2027 BUDGET-PROPOSED BUDGET SUMMARY					
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
MATERIALS & SERVICES TOTAL	-	-	-	\$182,165	\$384,649	\$0
PERSONNEL SERVICES						
5-10-1401 - STIPEND	-	-	-	-	\$0	\$0
5-10-1400 - WAGES & SALARIES	-	\$52,400	\$1,093	-	\$0	\$0
5-10-1420 - OVERTIME	-	-	-	-	\$0	\$0
5-10-1500 - EMPLOYEE INCENTIVES	-	-	-	-	\$0	\$0
5-10-1430 - FRINGE BENEFITS	-	\$12,674	\$290	-\$6	\$0	\$0
5-10-1440 - PERS	-	-	-	-	\$0	\$0
5-10-1450 - TAXES	-	\$3,906	\$81	-	\$0	\$0
5-10-1460 - UNEMPLOYMENT INS	-	\$351	-	-	\$0	\$0
5-10-1470 - WORKERS COMP INS	-	\$9	\$0	-	\$0	\$0
5-10-1480 - RETIREMENT-DB	-	-	-	-	\$0	\$0
5-10-1490 - RETIREMENT-DC	-	\$4,716	\$98	-	\$0	\$0
PERSONNEL SERVICES TOTAL	-	\$74,056	\$1,561	-\$6	\$0	\$0
SPECIAL PAYMENTS						
5-50-7060 - GRANTS-LOCAL GOVT	-	\$323,327	-	\$75,000	\$75,000	\$0
5-50-7070 - GRANTS-BUSINESS	-	-	\$110,779	\$287,500	\$1,050,000	\$0
SPECIAL PAYMENTS TOTAL	-	\$323,327	\$110,779	\$362,500	\$1,125,000	\$0
116 - COMMUNITY DEVELOPMENT TOTAL	-	\$397,383	\$112,340	\$544,659	\$1,509,649	\$0
117 - EMERGENCY MANAGEMENT						
MATERIALS & SERVICES						
5-20-5280 - BANKING & MERCHANT FEES	-	-	\$1	-	-	-
5-20-5310 - DUES & MEMBERSHIPS	-	-	\$75	-	-	-
5-20-5370 - INSURANCE - LIABILITY	-	\$389	\$395	\$443	\$439	\$496
5-20-5390 - INSURANCE - VEHICLE	-	\$443	\$856	\$710	\$882	\$1,388
5-20-5420 - MISCELLANEOUS EXPENSES	\$127,565	\$206	\$952	\$41,396	\$62,699	\$0
5-20-5500 - TELEPHONE & INTERNET	\$1,701	\$3,105	\$5,226	\$2,907	\$6,000	\$5,500
5-20-5510 - TRAINING & DEVELOPMENT	\$966	-	\$723	\$535	\$5,000	\$1,500
5-20-5520 - TRANSPORTATION - MILEAGE	\$1,093	-	-	-	\$0	\$0
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$1,432	\$2,219	\$2,190	\$412	\$8,097	\$6,000
5-20-5590 - UTILITIES - WATER/SEWER	-	-	\$366	-	-	-
5-20-5610 - GARBAGE/WASTE DISPOSAL	\$66	-	-	-	\$0	\$0
5-20-5800 - LAB SERVICES	\$1,400	-	-	-	-	-
5-20-5830 - OTHER CONTRACTED SERVICES	-	-	-	-	-	\$50,000
5-20-5840 - EMPLOYMENT SCREENING	\$100	-	-	-	\$1,000	\$300
5-20-6520 - LEASES - SOFTWARE (SAAS)	\$192	\$680	\$3,425	\$3,507	\$3,675	\$5,770
5-20-6530 - RENTAL - EQUIPMENT	-	-	\$636	-	-	-
5-20-6100 - BUILDING MAINTENANCE	\$180	-	-	-	\$0	\$0
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	\$2,125	\$1,103	\$1,057	\$2,590	\$500	\$1,500
5-20-5250 - OFFICE SUPPLIES	\$1,722	\$108	\$812	\$309	\$1,000	\$1,000
5-20-5600 - UNIFORMS CLOTHING EXPENSE	-	\$116	\$509	-	\$1,000	\$800
5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	-	-	\$4,276	\$8	-	\$5,000
5-20-5930 - EQUIPMENT < \$5K	-	-	\$8,900	-	\$0	\$5,000
5-20-5940 - FUEL	\$404	\$2,582	\$4,852	\$2,313	\$4,300	\$5,000
5-20-5950 - HOSPITALITY EVENT SUPPLIES	-	\$45	\$220	-	\$0	\$500
5-20-5970 - MISCELLANEOUS SUPPLIES	\$1,808	\$1,205	\$844	-	\$9,500	\$5,000
5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	-	-	\$370	\$816	-	\$500
5-20-6050 - SMALL TOOLS & EQUIPMENT < \$5K	-	-	\$817	-	-	-
MATERIALS & SERVICES TOTAL	\$140,752	\$12,201	\$37,502	\$55,943	\$104,092	\$95,254
PERSONNEL SERVICES						
5-10-1401 - STIPEND	-	-	-	-	\$0	\$0
5-10-1400 - WAGES & SALARIES	\$68,732	\$65,738	\$88,153	\$76,065	\$92,629	\$97,561
5-10-1420 - OVERTIME	-	-	-	-	\$0	\$0
5-10-1500 - EMPLOYEE INCENTIVES	-	-	-	-	\$0	\$0
5-10-1430 - FRINGE BENEFITS	\$12,055	\$22,073	\$24,477	\$18,853	\$22,949	\$25,388
5-10-1440 - PERS	-	-	-	\$3,403	\$10,856	\$11,432
5-10-1450 - TAXES	\$5,234	\$4,893	\$6,596	\$5,700	\$7,482	\$7,880
5-10-1460 - UNEMPLOYMENT INS	\$781	\$1,110	\$1,271	\$923	\$924	\$1,361

	FY2027 BUDGET-PROPOSED BUDGET SUMMARY					
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
5-10-1470 - WORKERS COMP INS	\$92	\$74	\$101	\$60	\$103	\$108
5-10-1480 - RETIREMENT-DB	\$318	-	-	-	\$0	\$24,264
5-10-1490 - RETIREMENT-DC	\$5,196	\$1,590	-\$2,299	-	\$0	\$0
PERSONNEL SERVICES TOTAL	\$92,407	\$95,477	\$118,299	\$105,006	\$134,943	\$167,994
CAPITAL OUTLAY						
5-40-9060 - EQUIPMENT & FURNISHINGS > \$5K	-	-	-	-	\$0	\$0
5-40-9070 - HEAVY EQUIPMENT > \$5K	-	-	-	-	\$0	\$0
5-40-9120 - VEHICLES	-	-	\$60,755	-	\$0	\$0
CAPITAL OUTLAY TOTAL	-	-	\$60,755	-	\$0	\$0
SPECIAL PAYMENTS						
5-50-7070 - GRANTS-BUSINESS	-	-	\$2,850	-	-	-
SPECIAL PAYMENTS TOTAL	-	-	\$2,850	-	-	-
117 - EMERGENCY MANAGEMENT TOTAL	\$233,160	\$107,679	\$219,407	\$160,949	\$239,035	\$263,248
118 - SURVEYOR'S DEPARTMENT						
MATERIALS & SERVICES						
5-20-5290 - BOOK PURCHASES	-	-	-	-	\$500	\$500
5-20-5310 - DUES & MEMBERSHIPS	-	\$130	\$130	\$130	\$0	\$0
5-20-5320 - FEES - OTHER	-	-	-	-	\$500	\$500
5-20-5370 - INSURANCE - LIABILITY	-	\$347	\$28	\$135	\$134	\$200
5-20-5390 - INSURANCE - VEHICLE	-	\$538	\$587	\$492	\$583	\$0
5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	\$130	-	-	-	\$0	\$0
5-20-5500 - TELEPHONE & INTERNET	\$504	\$468	\$598	\$314	\$1,200	\$1,200
5-20-5510 - TRAINING & DEVELOPMENT	-	-	-	-	\$0	\$0
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	-	-	-	-	\$0	\$0
5-20-5770 - SURVEYOR SERVICES	\$31,680	\$29,040	\$23,760	\$5,280	\$31,680	\$31,680
5-20-5810 - LEGAL SERVICES	-	-	-	-	\$200	\$200
5-20-5830 - OTHER CONTRACTED SERVICES	-	-	\$7,920	\$18,480	\$200	\$200
5-20-5860 - SOFTWARE MAINTENANCE	-	-	-	-	\$0	\$0
5-20-6520 - LEASES - SOFTWARE (SAAS)	-	\$372	\$372	\$372	\$372	\$405
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	-	-	-	-	\$0	\$0
5-20-5250 - OFFICE SUPPLIES	-	-	-	-	\$500	\$500
5-20-5940 - FUEL	-	-	-	-	\$0	\$0
5-20-5970 - MISCELLANEOUS SUPPLIES	-	-	-	-	\$0	\$0
MATERIALS & SERVICES TOTAL	\$32,314	\$30,895	\$33,395	\$25,203	\$35,869	\$35,385
PERSONNEL SERVICES						
5-10-1401 - STIPEND	-	-	-	-	\$0	\$0
5-10-1400 - WAGES & SALARIES	-	-	-	-	\$0	\$0
5-10-1420 - OVERTIME	-	-	-	-	\$0	\$0
5-10-1500 - EMPLOYEE INCENTIVES	-	-	-	-	\$0	\$0
5-10-1430 - FRINGE BENEFITS	-	-	-	-	\$0	\$0
5-10-1440 - PERS	-	-	-	-	\$0	\$0
5-10-1450 - TAXES	-	-	-	-	\$0	\$0
5-10-1460 - UNEMPLOYMENT INS	-	-	-	-	\$0	\$0
5-10-1470 - WORKERS COMP INS	-	\$56	-	-	\$0	\$0
5-10-1480 - RETIREMENT-DB	-	-	-	-	\$0	\$0
5-10-1490 - RETIREMENT-DC	-	-	-	-	\$0	\$0
PERSONNEL SERVICES TOTAL	-	\$56	-	-	\$0	\$0
118 - SURVEYOR'S DEPARTMENT TOTAL	\$32,314	\$30,950	\$33,395	\$25,203	\$35,869	\$35,385
119 - MUSEUM						
MATERIALS & SERVICES						
5-20-5370 - INSURANCE - LIABILITY	-	\$13	\$12	\$10	\$10	\$14
5-20-5380 - INSURANCE-PROPERTY	-	\$10,714	\$14,158	\$21,794	\$14,909	\$13,750
5-20-5390 - INSURANCE - VEHICLE	-	\$459	-	\$1,885	\$2,364	\$592
5-20-5830 - OTHER CONTRACTED SERVICES	\$11,000	\$0	\$11,000	-	\$0	\$11,000
5-20-5250 - OFFICE SUPPLIES	-	-	-	\$599	-	-
MATERIALS & SERVICES TOTAL	\$11,000	\$11,185	\$25,170	\$24,289	\$17,283	\$25,356
119 - MUSEUM TOTAL	\$11,000	\$11,185	\$25,170	\$24,289	\$17,283	\$25,356
120 - PUBLIC WORKS ADMIN						

	FY2027 BUDGET-PROPOSED BUDGET SUMMARY					
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
MATERIALS & SERVICES						
5-20-5260 - ADVERTISING/MARKETING	-	-	-	\$8	-	\$0
5-20-5280 - BANKING & MERCHANT FEES	-	\$33	\$0	-	\$0	\$0
5-20-5320 - FEES - OTHER	\$55	\$152	\$122	-	\$2,000	\$0
5-20-5330 - FEES - PERMITS/LICENSES	-	\$40	-	-	\$0	\$100
5-20-5370 - INSURANCE - LIABILITY	-	\$1,893	\$1,973	\$489	\$484	\$533
5-20-5380 - INSURANCE-PROPERTY	-	\$6,621	\$8,945	\$3,845	\$2,630	\$2,400
5-20-5390 - INSURANCE - VEHICLE	-	-	\$3,583	\$1,055	\$1,302	\$1,683
5-20-5410 - LEGAL NOTICES	\$158	-	-	-	\$500	\$0
5-20-5420 - MISCELLANEOUS EXPENSES	-	\$50	\$48	\$0	-	\$0
5-20-5440 - PRINTING & COPIES	\$538	\$1,622	\$892	\$272	\$900	\$900
5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	\$86	\$406	\$15	-	\$200	\$0
5-20-5500 - TELEPHONE & INTERNET	-	-	\$662	\$350	-	\$0
5-20-5510 - TRAINING & DEVELOPMENT	\$1,545	-	\$35	-	-	-
5-20-5520 - TRANSPORTATION - MILEAGE	-	\$334	\$307	\$45	\$1,000	\$0
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$23	\$28	\$868	\$20	-	-
5-20-5830 - OTHER CONTRACTED SERVICES	-	\$10	-	-	\$0	\$0
5-20-5840 - EMPLOYMENT SCREENING	\$110	-	-	-	-	-
5-20-5860 - SOFTWARE MAINTENANCE	\$36	\$1,342	\$0	-	-	-
5-20-6520 - LEASES - SOFTWARE (SAAS)	\$201	\$1,429	\$2,449	\$3,613	\$2,315	\$4,639
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	\$144	\$379	\$25	-	\$2,000	\$3,000
5-20-5250 - OFFICE SUPPLIES	\$4,050	\$114	\$1,910	\$1,181	\$5,000	\$5,000
5-20-5600 - UNIFORMS CLOTHING EXPENSE	-	\$14	-	-	\$0	\$0
5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	-	\$1,711	\$77	\$69	\$1,000	\$200
5-20-5940 - FUEL	-	-	-	-	\$8,000	\$7,000
5-20-5960 - JANITORIAL SUPPLIES	-	\$40	\$79	-	\$0	\$0
5-20-5970 - MISCELLANEOUS SUPPLIES	-	-	-	\$241	-	\$0
5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	-	\$809	\$3,897	\$266	\$1,200	\$3,500
5-20-6030 - SAFETY EQUIPMENT & SUPPLIES	-	-	\$83	-	-	-
5-20-6050 - SMALL TOOLS & EQUIPMENT < \$5K	-	-	-	\$45	-	\$0
MATERIALS & SERVICES TOTAL	\$6,946	\$17,028	\$25,971	\$11,498	\$28,531	\$28,955
PERSONNEL SERVICES						
5-10-1401 - STIPEND	-	-	-	-	\$0	\$0
5-10-1400 - WAGES & SALARIES	\$32,648	\$77,251	\$359,764	\$192,282	\$132,119	\$149,886
5-10-1420 - OVERTIME	-	\$113	\$817	-	\$303	\$212
5-10-1500 - EMPLOYEE INCENTIVES	-	-	-	-	\$0	\$0
5-10-1501 - LABOR & BENEFITS DISTRIBUTION	-	-	-\$339,263	-	-	-
5-10-1430 - FRINGE BENEFITS	\$12,496	\$20,845	\$103,498	\$57,489	\$37,345	\$40,557
5-10-1440 - PERS	-	-	-	\$5,183	\$4,228	\$7,135
5-10-1450 - TAXES	\$2,358	\$5,720	\$26,681	\$13,837	\$10,699	\$12,121
5-10-1460 - UNEMPLOYMENT INS	\$284	\$875	\$5,523	\$2,887	\$1,391	\$2,042
5-10-1470 - WORKERS COMP INS	\$9	\$162	\$822	\$659	\$913	\$2,067
5-10-1480 - RETIREMENT-DB	\$8,248	\$16,416	\$116,650	\$52,810	\$62,853	\$37,327
5-10-1490 - RETIREMENT-DC	-	\$492	\$7,070	-	\$0	\$0
PERSONNEL SERVICES TOTAL	\$56,044	\$121,874	\$281,562	\$325,146	\$249,851	\$251,347
CAPITAL OUTLAY						
5-40-9120 - VEHICLES	-	-	\$147,688	-	\$10,000	\$0
5-40-9020 - BUILDING IMPROVEMENTS	-	\$13,746	\$0	-	\$0	\$0
CAPITAL OUTLAY TOTAL	-	\$13,746	\$147,688	-	\$10,000	\$0
120 - PUBLIC WORKS ADMIN TOTAL	\$62,990	\$152,649	\$455,221	\$336,644	\$288,382	\$280,302
121 - PUBLIC WORKS-GEN MAINT						
MATERIALS & SERVICES						
5-20-5260 - ADVERTISING/MARKETING	-	\$263	-	-	\$0	\$0
5-20-5270 - ALARM MONITORING	\$730	\$1,862	\$2,480	\$2,569	\$2,500	\$2,500
5-20-5280 - BANKING & MERCHANT FEES	-	\$112	\$690	\$17	\$100	\$100
5-20-5310 - DUES & MEMBERSHIPS	-	\$100	\$100	-	\$100	\$100
5-20-5320 - FEES - OTHER	-	\$45	\$5	\$958	\$500	\$500
5-20-5330 - FEES - PERMITS/LICENSES	\$516	\$162	-	\$394	-	\$500

	FY2027 BUDGET-PROPOSED BUDGET SUMMARY						
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget	
5-20-5370 - INSURANCE - LIABILITY	–	\$1,771	\$1,576	\$3,703	\$3,668	\$3,997	
5-20-5380 - INSURANCE-PROPERTY	–	–	–	–	\$0	\$1,074	
5-20-5390 - INSURANCE - VEHICLE	–	\$1,264	\$1,709	\$3,598	\$1,707	\$3,302	
5-20-5420 - MISCELLANEOUS EXPENSES	–	\$20,776	\$118	–	\$400	\$200	
5-20-5430 - POSTAGE/SHIPPING	–	–	\$25	–	–	–	
5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	–	\$35	–	–	–	–	
5-20-5500 - TELEPHONE & INTERNET	\$2,446	\$2,589	\$2,479	\$1,255	\$3,388	\$3,388	
5-20-5510 - TRAINING & DEVELOPMENT	\$161	\$275	\$410	\$113	\$1,500	\$1,500	
5-20-5520 - TRANSPORTATION - MILEAGE	–	–	–	–	\$750	\$750	
5-20-5560 - UTILITIES - ELECTRICTY	\$48,236	\$46,382	\$46,910	\$39,369	\$54,793	\$56,500	
5-20-5570 - UTILITIES - GAS	\$34,965	\$32,002	\$32,146	\$20,930	\$46,990	\$46,990	
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	–	\$1,162	\$9	\$33	\$1,200	\$1,200	
5-20-5590 - UTILITIES - WATER/SEWER	\$15,993	\$17,211	\$17,169	\$14,530	\$17,601	\$18,150	
5-20-5610 - GARBAGE/WASTE DISPOSAL	\$3,294	\$4,272	\$4,816	\$5,530	\$6,203	\$0	
5-20-5790 - JANITORIAL SERVICES	\$104,229	\$238	–	\$1,342	\$0	\$0	
5-20-5830 - OTHER CONTRACTED SERVICES	\$6,631	\$13,401	\$54,400	\$45,077	\$155,500	\$86,490	
5-20-5840 - EMPLOYMENT SCREENING	–	\$228	–	\$280	–	\$0	
5-20-6520 - LEASES - SOFTWARE (SAAS)	\$109	\$2,431	\$1,487	\$1,858	\$1,610	\$1,610	
5-20-6530 - RENTAL - EQUIPMENT	\$3,812	\$550	\$553	\$2,117	\$5,000	\$5,000	
5-20-6100 - BUILDING MAINTENANCE	\$32,650	\$39,383	\$27,323	\$2,880	\$0	\$0	
5-20-6130 - GROUNDS MAINTENANCE	\$6,283	\$5,138	\$2,315	\$1,334	\$6,825	\$6,825	
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	\$3,949	\$6,924	\$8,665	\$5,689	\$13,800	\$12,000	
5-20-5250 - OFFICE SUPPLIES	\$26	\$1,032	\$120	\$118	\$3,000	\$250	
5-20-5600 - UNIFORMS CLOTHING EXPENSE	–	–	\$509	\$600	–	\$2,750	
5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	–	\$150	\$1,817	\$843	\$3,000	\$1,000	
5-20-5930 - EQUIPMENT < \$5K	–	–	\$446	\$170	–	–	
5-20-5940 - FUEL	\$12,401	\$15,787	\$14,168	\$9,210	\$21,000	\$21,000	
5-20-5950 - HOSPITALITY EVENT SUPPLIES	–	\$26	–	–	\$100	\$0	
5-20-5960 - JANITORIAL SUPPLIES	\$11,936	\$19,312	\$15,558	\$9,071	\$27,500	\$17,500	
5-20-5970 - MISCELLANEOUS SUPPLIES	–	\$537	\$7,924	\$8,484	\$54,000	\$48,500	
5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	–	\$646	\$156	\$7,234	\$75,000	\$0	
5-20-5990 - PARTS	\$12	\$1,036	–	–	\$1,500	\$1,500	
5-20-6020 - SHOP SUPPLIES	\$236	\$321	\$308	\$449	\$1,250	\$1,000	
5-20-6030 - SAFETY EQUIPMENT & SUPPLIES	\$576	\$509	\$135	\$917	\$1,500	\$1,500	
5-20-6040 - SIGNAGE	–	–	–	\$4,305	–	–	
5-20-6050 - SMALL TOOLS & EQUIPMENT < \$5K	\$3,009	\$12,559	\$15,258	\$9,255	\$12,500	\$17,450	
MATERIALS & SERVICES TOTAL	\$292,198	\$250,488	\$261,784	\$204,229	\$524,485	\$365,126	
PERSONNEL SERVICES							
5-10-1401 - STIPEND	–	–	–	–	\$0	\$0	
5-10-1400 - WAGES & SALARIES	\$190,089	\$225,878	\$253,793	\$244,719	\$304,324	\$305,003	
5-10-1420 - OVERTIME	–	\$4,029	\$905	\$914	\$2,505	\$1,959	
5-10-1500 - EMPLOYEE INCENTIVES	–	–	–	–	\$0	\$0	
5-10-1430 - FRINGE BENEFITS	\$34,670	\$90,484	\$89,409	\$87,359	\$127,422	\$127,851	
5-10-1440 - PERS	–	–	–	\$4,403	\$16,778	\$24,296	
5-10-1450 - TAXES	\$14,322	\$16,717	\$18,666	\$17,994	\$24,827	\$24,838	
5-10-1460 - UNEMPLOYMENT INS	\$2,073	\$3,293	\$4,153	\$3,828	\$4,163	\$6,083	
5-10-1470 - WORKERS COMP INS	\$4,004	\$7,217	\$6,706	\$5,017	\$7,943	\$9,102	
5-10-1480 - RETIREMENT-DB	\$48,020	\$38,517	\$77,708	\$86,777	\$107,096	\$76,487	
5-10-1490 - RETIREMENT-DC	–	\$2,542	\$8,747	–	\$0	\$0	
PERSONNEL SERVICES TOTAL	\$293,179	\$388,678	\$460,087	\$451,010	\$595,058	\$575,619	
CAPITAL OUTLAY							
5-40-9060 - EQUIPMENT & FURNISHINGS > \$5K	–	–	–	–	–	\$29,238	
5-40-9070 - HEAVY EQUIPMENT > \$5K	–	\$128,581	–	\$46,554	\$422,580	\$0	
5-40-9120 - VEHICLES	–	–	\$159,514	\$35,198	\$89,000	\$49,637	
5-40-9020 - BUILDING IMPROVEMENTS	\$195	\$8,989	–	\$27,924	\$29,380	\$0	
CAPITAL OUTLAY TOTAL	\$195	\$137,570	\$159,514	\$109,676	\$540,960	\$78,875	
121 - PUBLIC WORKS-GEN MAINT TOTAL	\$585,572	\$776,736	\$881,386	\$764,915	\$1,660,503	\$1,019,620	
122 - NORTH TRANSFER STATION							

	FY2027 BUDGET-PROPOSED BUDGET SUMMARY					
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
MATERIALS & SERVICES						
5-20-5260 - ADVERTISING/MARKETING	\$207	\$3,254	\$415	\$731	\$4,000	\$4,500
5-20-5280 - BANKING & MERCHANT FEES	\$669	\$169	\$108	–	\$1,030	\$0
5-20-5310 - DUES & MEMBERSHIPS	–	–	\$170	–	–	–
5-20-5330 - FEES - PERMITS/LICENSES	–	\$50	\$50	\$401	\$0	\$355
5-20-5370 - INSURANCE - LIABILITY	–	\$189	\$233	\$237	\$235	\$285
5-20-5380 - INSURANCE-PROPERTY	–	\$66	\$77	\$25	\$17	\$494
5-20-5390 - INSURANCE - VEHICLE	–	–	–	–	–	\$137
5-20-5410 - LEGAL NOTICES	–	–	\$91	–	–	–
5-20-5420 - MISCELLANEOUS EXPENSES	–	–	\$0	–	\$0	\$0
5-20-5500 - TELEPHONE & INTERNET	\$1,053	\$827	\$377	\$163	\$700	\$1,500
5-20-5510 - TRAINING & DEVELOPMENT	\$54	–	–	–	\$200	\$560
5-20-5560 - UTILITIES - ELECTRICTY	\$538	\$643	\$811	\$544	\$600	\$0
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	–	–	–	\$30	–	\$1,100
5-20-5610 - GARBAGE/WASTE DISPOSAL	\$18,899	\$14,810	\$255	\$115	\$2,500	\$5,000
5-20-5620 - LANDFILL FEES	\$17,875	\$102,033	\$153,639	\$144,348	\$140,000	\$190,000
5-20-5830 - OTHER CONTRACTED SERVICES	\$650	\$15,879	\$720	\$202	\$39,500	\$4,700
5-20-6520 - LEASES - SOFTWARE (SAAS)	–	\$432	–	\$141	\$123	\$133
5-20-6530 - RENTAL - EQUIPMENT	\$1,160	\$1,850	\$2,320	\$1,740	\$2,500	\$0
5-20-6100 - BUILDING MAINTENANCE	\$8	\$22	\$56	–	\$0	\$500
5-20-6130 - GROUNDS MAINTENANCE	\$246	\$62	–	\$0	\$800	\$800
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	–	–	\$123	–	\$1,000	\$1,000
5-20-5250 - OFFICE SUPPLIES	\$44	\$69	–	\$1,005	–	\$400
5-20-5960 - JANITORIAL SUPPLIES	–	–	–	–	\$200	\$200
5-20-5970 - MISCELLANEOUS SUPPLIES	\$431	\$27	\$19	\$9	\$40,000	\$0
5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	–	–	\$310	–	–	–
5-20-6030 - SAFETY EQUIPMENT & SUPPLIES	–	–	–	\$49	–	\$50
5-20-6040 - SIGNAGE	\$100	\$107	\$105	\$623	–	\$900
5-20-6050 - SMALL TOOLS & EQUIPMENT < \$5K	\$731	–	\$40	\$197	\$650	\$650
5-20-6070 - TRAINING MATERIALS	–	–	–	\$25	–	–
MATERIALS & SERVICES TOTAL	\$42,664	\$140,488	\$159,919	\$150,586	\$234,055	\$213,264
PERSONNEL SERVICES						
5-10-1401 - STIPEND	–	–	–	–	\$0	\$0
5-10-1400 - WAGES & SALARIES	\$11,016	\$4,674	\$14,510	\$10,594	\$18,310	\$17,004
5-10-1410 - TEMP WORKERS WAGES & SALARIES	\$2,880	\$11,829	–	–	\$0	\$0
5-10-1420 - OVERTIME	–	–	–	–	\$0	\$0
5-10-1500 - EMPLOYEE INCENTIVES	–	–	–	–	\$0	\$0
5-10-1430 - FRINGE BENEFITS	\$8	–	–	–	\$315	\$315
5-10-1440 - PERS	–	–	–	\$316	\$2,176	\$2,023
5-10-1450 - TAXES	\$1,069	\$1,262	\$1,110	\$810	\$1,500	\$1,395
5-10-1460 - UNEMPLOYMENT INS	\$180	\$215	\$226	\$216	\$318	\$416
5-10-1470 - WORKERS COMP INS	\$853	\$357	\$615	\$514	\$712	\$662
5-10-1480 - RETIREMENT-DB	\$51	–	–	–	\$0	\$4,294
5-10-1490 - RETIREMENT-DC	–	–	–	–	\$0	\$0
PERSONNEL SERVICES TOTAL	\$16,056	\$18,337	\$16,460	\$12,451	\$23,331	\$26,109
CAPITAL OUTLAY						
5-40-9060 - EQUIPMENT & FURNISHINGS > \$5K	–	–	\$77,278	\$4,800	\$0	\$0
5-40-9070 - HEAVY EQUIPMENT > \$5K	–	–	\$0	–	–	–
CAPITAL OUTLAY TOTAL	–	–	\$77,278	\$4,800	\$0	\$0
122 - NORTH TRANSFER STATION TOTAL	\$58,720	\$158,825	\$253,657	\$167,836	\$257,386	\$239,373
123 - SOLID WASTE TRNS STATION						
MATERIALS & SERVICES						
5-20-5260 - ADVERTISING/MARKETING	\$339	\$3,281	\$385	\$709	\$4,000	\$4,500
5-20-5280 - BANKING & MERCHANT FEES	\$714	\$180	\$116	–	\$200	\$0
5-20-5330 - FEES - PERMITS/LICENSES	–	\$50	\$50	\$346	\$0	\$355
5-20-5370 - INSURANCE - LIABILITY	–	\$168	\$184	\$198	\$196	\$229
5-20-5380 - INSURANCE-PROPERTY	–	\$14	\$16	\$118	\$81	\$529

	FY2027 BUDGET-PROPOSED BUDGET SUMMARY					
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
5-20-5390 - INSURANCE - VEHICLE	-	\$100	\$103	\$127	\$174	\$138
5-20-5410 - LEGAL NOTICES	-	-	\$91	-	-	-
5-20-5430 - POSTAGE/SHIPPING	-	-	-	\$30	-	\$0
5-20-5480 - REFUNDS	\$1	\$70	-	-	\$0	\$0
5-20-5500 - TELEPHONE & INTERNET	\$749	\$809	\$998	\$745	\$900	\$1,500
5-20-5510 - TRAINING & DEVELOPMENT	\$54	-	\$0	-	\$400	\$200
5-20-5560 - UTILITIES - ELECTRICTY	\$557	\$330	\$634	\$513	\$600	\$0
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	-	-	-	\$36	-	\$1,100
5-20-5610 - GARBAGE/WASTE DISPOSAL	\$1,309	\$570	\$971	\$1,382	\$2,500	\$3,200
5-20-5620 - LANDFILL FEES	\$55,148	\$59,303	\$60,975	\$44,409	\$65,000	\$65,000
5-20-5830 - OTHER CONTRACTED SERVICES	\$1,313	\$18,477	\$720	\$101	\$3,950	\$5,900
5-20-6520 - LEASES - SOFTWARE (SAAS)	-	-	-	\$141	\$27	\$133
5-20-6530 - RENTAL - EQUIPMENT	\$970	\$2,186	\$4,124	\$3,364	\$0	\$0
5-20-6100 - BUILDING MAINTENANCE	-	\$71	\$55	\$45	\$0	\$500
5-20-6140 - MISCELLANEOUS REPAIR & MAINT	\$76	\$1,290	\$34	\$5	\$800	\$0
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	-	-	\$123	-	\$500	\$500
5-20-5250 - OFFICE SUPPLIES	\$44	\$69	-	\$932	-	\$400
5-20-5970 - MISCELLANEOUS SUPPLIES	\$350	-	\$542	\$154	\$0	\$250
5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	-	-	\$185	-	-	-
5-20-6030 - SAFETY EQUIPMENT & SUPPLIES	-	-	\$47	\$83	-	\$50
5-20-6040 - SIGNAGE	\$100	\$238	\$210	\$1,264	-	\$900
5-20-6050 - SMALL TOOLS & EQUIPMENT < \$5K	\$794	-	\$150	\$47	\$650	\$650
5-20-6070 - TRAINING MATERIALS	-	-	-	\$25	-	-
MATERIALS & SERVICES TOTAL	\$62,517	\$87,204	\$70,713	\$54,776	\$79,978	\$86,034
PERSONNEL SERVICES						
5-10-1401 - STIPEND	-	-	-	-	\$0	\$0
5-10-1400 - WAGES & SALARIES	\$11,700	\$4,755	\$18,269	\$14,153	\$18,420	\$19,173
5-10-1410 - TEMP WORKERS WAGES & SALARIES	\$3,240	\$11,938	-	-	\$0	\$0
5-10-1420 - OVERTIME	-	-	-	-	\$0	\$0
5-10-1500 - EMPLOYEE INCENTIVES	-	-	-	-	\$0	\$0
5-10-1430 - FRINGE BENEFITS	\$8	-	-	-	\$315	\$315
5-10-1440 - PERS	-	-	-	\$696	\$2,189	\$2,277
5-10-1450 - TAXES	\$1,149	\$1,277	\$1,398	\$1,083	\$1,509	\$1,569
5-10-1460 - UNEMPLOYMENT INS	\$254	\$350	\$413	\$285	\$319	\$468
5-10-1470 - WORKERS COMP INS	\$300	\$711	\$619	\$518	\$716	\$745
5-10-1480 - RETIREMENT-DB	\$54	-	-	-	\$0	\$4,831
5-10-1490 - RETIREMENT-DC	-	-	-	-	\$0	\$0
PERSONNEL SERVICES TOTAL	\$16,704	\$19,032	\$20,699	\$16,735	\$23,468	\$29,378
CAPITAL OUTLAY						
5-40-9060 - EQUIPMENT & FURNISHINGS > \$5K	-	-	-	-	\$0	\$0
5-40-9070 - HEAVY EQUIPMENT > \$5K	\$96,295	\$108	\$114,935	\$10,447	\$20,000	\$0
CAPITAL OUTLAY TOTAL	\$96,295	\$108	\$114,935	\$10,447	\$20,000	\$0
123 - SOLID WASTE TRNS STATION TOTAL	\$175,516	\$106,343	\$206,348	\$81,958	\$123,446	\$115,412
124 - TRANSFER TO OTHER FUNDS						
CAPITAL OUTLAY						
5-40-9030 - IT HARDWARE > \$5K	-	-	\$0	-	-	-
CAPITAL OUTLAY TOTAL	-	-	\$0	-	-	-
INTERFUND TRANSFERS						
5-50-8205 - XFR TO AIRPORT FUND	\$8,406	-	-	-	\$0	\$0
5-50-8215 - XFR TO COMPUTER EQUIP RESERVE	\$20,000	-	-	-	\$0	\$0
5-50-8217 - XFR TO PROGRAMMING RESERVE	\$187,000	-	-	-	\$0	\$0
5-50-8227 - XFR TO CAPITAL IMPROVEMENT PROJ	\$2,388,388	-	-	-	\$0	\$0
5-50-8241 - XFR TO BUILDING RESERVE FUND	\$50,000	-	-	-	\$0	\$0
5-50-8245 - XFR TO WATER PLANNING FUND	\$16,000	-	-	-	\$0	\$0
5-50-8540 - XFR TO RESILIENCY FUND	\$500,000	-	-	-	\$0	\$0
INTERFUND TRANSFERS TOTAL	\$3,169,794	-	-	-	\$0	\$0

	FY2027 BUDGET-PROPOSED BUDGET SUMMARY					
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
124 - TRANSFER TO OTHER FUNDS TOTAL	\$3,169,794	-	\$0	-	\$0	\$0
125 - INFORMATION TECHNOLOGY						
MATERIALS & SERVICES						
5-20-5280 - BANKING & MERCHANT FEES	-	-	\$14	-	-	-
5-20-5370 - INSURANCE - LIABILITY	-	\$466	\$412	\$789	\$782	\$1,147
5-20-5430 - POSTAGE/SHIPPING	-	\$20	-	-	\$0	\$0
5-20-5500 - TELEPHONE & INTERNET	-	-	\$39,941	\$57,459	\$48,400	\$67,820
5-20-5740 - CONSULTING SERVICES	\$0	-	\$59,975	\$4,320	\$20,000	\$20,000
5-20-5830 - OTHER CONTRACTED SERVICES	\$249,600	\$275,735	\$324,480	\$250,661	\$338,000	\$350,000
5-20-5860 - SOFTWARE MAINTENACE	\$36,333	-	\$5,124	-	\$4,500	\$10,000
5-20-6520 - LEASES - SOFTWARE (SAAS)	\$16,120	\$13,622	\$18,059	\$32,218	\$42,792	\$7,677
5-20-6110 - COMPUTER HARDWARE/OFFICE EQUIP MAINT	\$1,493	\$1,677	\$594	\$10,001	\$4,500	\$1,806
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	-	-	-	-	\$0	\$0
5-20-5250 - OFFICE SUPPLIES	-	-	\$1,010	-	-	-
5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	\$49,645	\$61,044	\$57,410	\$34,057	\$92,950	\$52,900
5-20-5940 - FUEL	-	\$106	-	-	\$0	\$0
5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	-	-	\$122	\$1,379	-	-
MATERIALS & SERVICES TOTAL	\$353,190	\$352,670	\$507,140	\$390,885	\$551,924	\$511,350
CAPITAL OUTLAY						
5-40-9030 - IT HARDWARE > \$5K	-	-	\$99,136	-	\$20,000	\$0
5-40-9020 - BUILDING IMPROVEMENTS	-	-	-	\$14,980	\$33,000	\$0
CAPITAL OUTLAY TOTAL	-	-	\$99,136	\$14,980	\$53,000	\$0
125 - INFORMATION TECHNOLOGY TOTAL	\$353,190	\$352,670	\$606,276	\$405,865	\$604,924	\$511,350
128 - WEED DEPT.						
MATERIALS & SERVICES						
5-20-5260 - ADVERTISING/MARKETING	-	-	-	\$532	-	\$400
5-20-5280 - BANKING & MERCHANT FEES	-	\$12	\$1	\$8	\$0	\$0
5-20-5310 - DUES & MEMBERSHIPS	\$849	-	\$35	\$35	\$600	\$200
5-20-5320 - FEES - OTHER	-	-	-	\$120	-	\$0
5-20-5330 - FEES - PERMITS/LICENSES	\$58	\$158	\$1,258	\$244	\$200	\$1,400
5-20-5370 - INSURANCE - LIABILITY	\$1,475	\$1,825	\$1,936	\$2,030	\$2,130	\$2,250
5-20-5380 - INSURANCE-PROPERTY	-	-	-	-	\$0	\$850
5-20-5390 - INSURANCE - VEHICLE	-	\$1,848	\$2,425	\$2,202	\$2,418	\$2,066
5-20-5410 - LEGAL NOTICES	\$162	\$25	\$54	-	\$100	\$100
5-20-5420 - MISCELLANEOUS EXPENSES	-	\$138	\$48	-	\$0	\$0
5-20-5430 - POSTAGE/SHIPPING	-	\$10	\$182	-	-	-
5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	-	\$30	-	-	-	-
5-20-5500 - TELEPHONE & INTERNET	\$1,198	\$859	\$2,194	\$314	\$2,400	\$0
5-20-5510 - TRAINING & DEVELOPMENT	-	\$1,123	\$420	\$2,753	\$2,400	\$12,700
5-20-5520 - TRANSPORTATION - MILEAGE	\$168	-	-	-	\$150	\$0
5-20-5560 - UTILITIES - ELECTRICTY	-	-	\$1,002	\$844	\$1,200	\$1,200
5-20-5570 - UTILITIES - GAS	-	-	\$1,459	\$860	\$1,600	\$2,200
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$1,003	\$2,257	\$554	\$1,492	\$2,500	\$2,500
5-20-5590 - UTILITIES - WATER/SEWER	-	-	\$1,116	\$1,138	\$1,384	\$1,800
5-20-5610 - GARBAGE/WASTE DISPOSAL	-	-	\$680	\$1,028	\$1,020	\$1,080
5-20-5830 - OTHER CONTRACTED SERVICES	\$298	\$987	\$30,970	\$30,258	\$34,000	\$31,600
5-20-5840 - EMPLOYMENT SCREENING	-	-	-	\$110	-	\$0
5-20-6520 - LEASES - SOFTWARE (SAAS)	\$60	\$993	\$2,330	\$2,958	\$2,232	\$1,063
5-20-6550 - LEASES - OFFICE	-	-	\$16,500	\$16,500	\$18,000	\$18,000
5-20-6100 - BUILDING MAINTENANCE	-	-	\$658	-	-	-
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	\$1,110	\$3,289	\$4,485	\$6,214	\$3,000	\$10,000
5-20-5250 - OFFICE SUPPLIES	\$364	\$585	\$888	\$1,393	\$1,400	\$1,600
5-20-5600 - UNIFORMS CLOTHING EXPENSE	-	-	-	\$131	-	\$0
5-20-5910 - PAINT & CHEMICALS	\$1,079	\$1,996	\$5,114	\$4,513	\$5,700	\$3,800
5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	-	\$1,832	\$5,538	\$64	\$350	\$1,600
5-20-5930 - EQUIPMENT < \$5K	\$64	-	-	-	-	-
5-20-5940 - FUEL	\$2,962	\$4,648	\$3,473	\$4,954	\$3,000	\$6,500

	FY2027 BUDGET-PROPOSED BUDGET SUMMARY					
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
5-20-5970 - MISCELLANEOUS SUPPLIES	\$284	\$2,448	\$4,134	\$850	\$7,976	\$600
5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	-	\$295	\$90	\$698	\$5,779	\$350
5-20-5990 - PARTS	\$25	-	\$692	\$2,553	-	\$800
5-20-6030 - SAFETY EQUIPMENT & SUPPLIES	\$65	\$291	\$2,378	\$1,124	\$1,735	\$2,700
5-20-6050 - SMALL TOOLS & EQUIPMENT < \$5K	-	\$5,202	\$2,313	\$2,929	\$1,200	\$2,700
MATERIALS & SERVICES TOTAL	\$11,225	\$30,852	\$92,927	\$88,849	\$102,474	\$110,059
PERSONNEL SERVICES						
5-10-1401 - STIPEND	-	-	-	-	\$0	\$0
5-10-1400 - WAGES & SALARIES	\$85,365	\$71,426	\$75,641	\$115,445	\$144,413	\$150,079
5-10-1410 - TEMP WORKERS WAGES & SALARIES	-	\$13,316	\$79	-	\$0	\$0
5-10-1420 - OVERTIME	\$721	-	-	\$865	\$0	\$0
5-10-1500 - EMPLOYEE INCENTIVES	-	-	-	-	\$0	\$0
5-10-1430 - FRINGE BENEFITS	\$29,880	\$28,494	\$29,080	\$52,012	\$62,177	\$68,754
5-10-1440 - PERS	-	-	-	\$5,961	\$7,608	\$7,813
5-10-1450 - TAXES	\$6,334	\$6,177	\$5,508	\$8,477	\$11,676	\$12,133
5-10-1460 - UNEMPLOYMENT INS	\$755	\$1,233	\$1,179	\$1,904	\$1,848	\$2,722
5-10-1470 - WORKERS COMP INS	\$1,514	\$1,213	\$1,163	\$3,970	\$0	\$0
5-10-1480 - RETIREMENT-DB	\$21,744	\$17,714	\$37,319	\$41,618	\$51,949	\$37,361
5-10-1490 - RETIREMENT-DC	-	-	-	-	\$0	\$0
PERSONNEL SERVICES TOTAL	\$146,312	\$139,572	\$149,969	\$230,251	\$279,671	\$278,862
CAPITAL OUTLAY						
5-40-9030 - IT HARDWARE > \$5K	-	-	-	\$0	-	\$0
5-40-9060 - EQUIPMENT & FURNISHINGS > \$5K	\$5,998	-	\$93,797	\$39,780	\$40,000	\$0
CAPITAL OUTLAY TOTAL	\$5,998	-	\$93,797	\$39,780	\$40,000	\$0
INTERFUND TRANSFERS						
5-50-8224 - XFR TO WEED EQUIP. RESERVE	\$5,000	-	-	-	\$0	\$0
INTERFUND TRANSFERS TOTAL	\$5,000	-	-	-	\$0	\$0
128 - WEED DEPT. TOTAL	\$168,535	\$170,424	\$336,693	\$358,881	\$422,145	\$388,921
131 - HUMAN RESOURCES						
MATERIALS & SERVICES						
5-20-5260 - ADVERTISING/MARKETING	-	\$2,377	\$2,377	\$981	\$10,500	\$5,000
5-20-5310 - DUES & MEMBERSHIPS	-	\$264	\$299	-	\$400	\$400
5-20-5320 - FEES - OTHER	-	\$8,048	\$23,824	\$12,227	\$11,750	\$5,000
5-20-5370 - INSURANCE - LIABILITY	-	\$1,205	\$802	\$894	\$886	\$1,007
5-20-5410 - LEGAL NOTICES	-	\$244	\$47	-	\$400	\$400
5-20-5420 - MISCELLANEOUS EXPENSES	-	\$459	\$15	\$450	\$300	\$0
5-20-5430 - POSTAGE/SHIPPING	-	\$9	\$14	-	\$150	\$150
5-20-5440 - PRINTING & COPIES	-	-	-	-	\$0	\$0
5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	-	-	\$108	\$45	\$300	\$3,000
5-20-5470 - RECORDS DESTRUCTION	-	\$984	\$1,087	\$604	\$1,000	\$1,100
5-20-5500 - TELEPHONE & INTERNET	-	\$764	\$1,108	\$688	\$550	\$1,000
5-20-5510 - TRAINING & DEVELOPMENT	-	\$1,161	\$1,776	\$3,132	\$2,000	\$2,500
5-20-5520 - TRANSPORTATION - MILEAGE	-	\$263	-	-	\$500	\$500
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	-	\$1,815	\$895	\$3,598	\$2,000	\$2,000
5-20-5730 - AUDIT & FINANCIAL SERVICES	-	-	-	-	\$17,650	\$20,000
5-20-5740 - CONSULTING SERVICES	-	-	-	-	\$5,000	\$5,000
5-20-5810 - LEGAL SERVICES	-	\$27,544	\$67,157	\$68,515	\$35,000	\$70,000
5-20-5830 - OTHER CONTRACTED SERVICES	-	-	\$15,756	\$17,256	\$60,000	\$0
5-20-5840 - EMPLOYMENT SCREENING	-	\$3,557	\$2,084	\$1,373	\$3,300	\$3,300
5-20-5850 - INVESTIGATION SERVICES	-	-	-	-	\$5,000	\$5,000
5-20-6520 - LEASES - SOFTWARE (SAAS)	-	\$33,922	\$37,180	\$40,167	\$40,085	\$39,723
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	-	\$15	\$8	-	-	-
5-20-5250 - OFFICE SUPPLIES	-	\$759	\$360	\$626	\$3,000	\$3,000
5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	-	\$2,209	\$2,598	\$324	\$300	\$2,500
5-20-5940 - FUEL	-	\$307	\$263	\$96	\$200	\$300
5-20-5950 - HOSPITALITY EVENT SUPPLIES	-	\$238	\$130	\$328	\$700	\$700
5-20-5970 - MISCELLANEOUS SUPPLIES	-	-	-	\$58	-	-

	FY2027 BUDGET-PROPOSED BUDGET SUMMARY					
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	-	\$62	\$543	-	-	-
5-20-6070 - TRAINING MATERIALS	-	-	-	-	\$100	\$200
MATERIALS & SERVICES TOTAL	-	\$86,206	\$158,429	\$151,362	\$201,071	\$171,780
PERSONNEL SERVICES						
5-10-1401 - STIPEND	-	-	-	-	\$0	\$0
5-10-1400 - WAGES & SALARIES	\$0	\$213,093	\$188,830	\$198,309	\$255,605	\$243,517
5-10-1410 - TEMP WORKERS WAGES & SALARIES	-	-	-	-	\$0	\$0
5-10-1420 - OVERTIME	-	-	-	-	\$0	\$0
5-10-1500 - EMPLOYEE INCENTIVES	-	-	-	\$3,168	\$0	\$0
5-10-1430 - FRINGE BENEFITS	\$0	\$65,337	\$58,084	\$37,545	\$93,190	\$85,078
5-10-1440 - PERS	-	-	-	\$9,395	\$16,316	\$28,554
5-10-1450 - TAXES	\$0	\$15,810	\$14,009	\$15,054	\$20,653	\$19,680
5-10-1460 - UNEMPLOYMENT INS	\$0	\$2,672	\$2,610	\$3,330	\$2,770	\$3,810
5-10-1470 - WORKERS COMP INS	\$0	\$46	\$313	\$191	\$283	\$269
5-10-1480 - RETIREMENT-DB	\$0	\$34,347	\$53,738	\$3,704	\$75,961	\$60,602
5-10-1490 - RETIREMENT-DC	-	\$3,513	\$7,194	-	\$0	\$0
PERSONNEL SERVICES TOTAL	\$0	\$334,817	\$324,777	\$270,696	\$464,778	\$441,510
CAPITAL OUTLAY						
5-40-9030 - IT HARDWARE > \$5K	-	-	-	-	\$0	\$0
5-40-9060 - EQUIPMENT & FURNISHINGS > \$5K	-	-	-	-	\$0	\$0
5-40-9000 - CAPITAL OUTLAY-OTHER	-	-	-	-	\$0	\$0
CAPITAL OUTLAY TOTAL	-	-	-	-	\$0	\$0
131 - HUMAN RESOURCES TOTAL	\$0	\$421,024	\$483,206	\$422,058	\$665,849	\$613,290
132 - EMERGENCY MEDICAL SERVICES						
MATERIALS & SERVICES						
5-20-5370 - INSURANCE - LIABILITY	-	-	-	\$321	\$318	\$466
5-20-5830 - OTHER CONTRACTED SERVICES	-	-	\$720,323	\$1,103,225	\$1,500,000	\$1,589,446
MATERIALS & SERVICES TOTAL	-	-	\$720,323	\$1,103,546	\$1,500,318	\$1,589,912
132 - EMERGENCY MEDICAL SERVICES TOTAL	-	-	\$720,323	\$1,103,546	\$1,500,318	\$1,589,912
133 - COMMUNITY SERVICES ADMINISTRATION						
MATERIALS & SERVICES						
5-20-5310 - DUES & MEMBERSHIPS	-	-	-	\$728	\$5,000	\$2,500
5-20-5500 - TELEPHONE & INTERNET	-	-	-	-	\$650	\$650
5-20-5510 - TRAINING & DEVELOPMENT	-	-	-	\$2,476	\$2,500	\$6,000
5-20-5520 - TRANSPORTATION - MILEAGE	-	-	-	\$120	-	\$750
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	-	-	-	\$1,789	\$2,500	\$4,000
5-20-5740 - CONSULTING SERVICES	-	-	-	-	\$5,000	\$1,000
5-20-5830 - OTHER CONTRACTED SERVICES	-	-	-	-	\$5,000	\$800
5-20-6520 - LEASES - SOFTWARE (SAAS)	-	-	-	\$969	\$1,264	\$1,225
5-20-5250 - OFFICE SUPPLIES	-	-	-	\$473	\$1,500	\$4,250
5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	-	-	\$0	\$64	-	\$1,500
5-20-5940 - FUEL	-	-	-	\$586	-	\$1,500
5-20-5960 - JANITORIAL SUPPLIES	-	-	-	\$133	-	-
5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	-	-	-	\$42	-	\$0
5-20-6050 - SMALL TOOLS & EQUIPMENT < \$5K	-	-	-	\$799	-	-
MATERIALS & SERVICES TOTAL	-	-	\$0	\$8,180	\$23,414	\$24,175
PERSONNEL SERVICES						
5-10-1401 - STIPEND	-	-	-	-	\$0	\$0
5-10-1400 - WAGES & SALARIES	-	-	-	\$137,185	\$141,501	\$169,993
5-10-1420 - OVERTIME	-	-	-	-	\$0	\$0
5-10-1500 - EMPLOYEE INCENTIVES	-	-	-	-	\$0	\$0
5-10-1430 - FRINGE BENEFITS	-	-	-	\$14,087	\$31,268	\$34,758
5-10-1440 - PERS	-	-	-	\$6,301	\$16,581	\$19,922
5-10-1450 - TAXES	-	-	-	\$6,799	\$11,428	\$13,731
5-10-1460 - UNEMPLOYMENT INS	-	-	-	\$1,523	\$1,339	\$2,450
5-10-1470 - WORKERS COMP INS	-	-	-	\$63	\$157	\$188
5-10-1480 - RETIREMENT-DB	-	-	-	-	\$0	\$42,282

	FY2027 BUDGET-PROPOSED BUDGET SUMMARY					
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
5-10-1490 - RETIREMENT-DC	-	-	-	-	\$0	\$0
PERSONNEL SERVICES TOTAL	-	-	-	\$165,959	\$202,274	\$283,324
133 - COMMUNITY SERVICES ADMINISTRATION TOTAL	-	-	\$0	\$174,139	\$225,688	\$307,499
199 - NON-DEPARTMENTAL						
MATERIALS & SERVICES						
5-20-5260 - ADVERTISING/MARKETING	\$19,061	-	-	-	\$0	\$0
5-20-5270 - ALARM MONITORING	-	-	\$0	-	-	-
5-20-5280 - BANKING & MERCHANT FEES	\$160	\$17	\$276	-	\$0	\$0
5-20-5310 - DUES & MEMBERSHIPS	\$1,807	\$1,324	\$979	\$325	\$0	\$0
5-20-5320 - FEES - OTHER	\$3,362	\$19,256	\$1,326	\$4,701	\$0	\$0
5-20-5370 - INSURANCE - LIABILITY	\$195,307	\$12,360	\$11,323	\$12,798	\$12,281	\$12,664
5-20-5380 - INSURANCE-PROPERTY	-	\$31,924	\$43,801	\$67,423	\$46,123	\$44,523
5-20-5390 - INSURANCE - VEHICLE	\$54,799	\$1,197	\$3,022	\$996	\$1,248	\$1,612
5-20-8016 - INVESTMENT FEES - DISTRIBUTED	-	-	\$7,083	\$5,145	-	\$6,972
5-20-5420 - MISCELLANEOUS EXPENSES	\$438	\$1,207	\$7,213	\$54,594	\$227,453	\$10,000
5-20-5421 - CULTURAL COALITION-EXPENSE	\$11,881	\$7,005	\$12,246	-	\$0	\$0
5-20-5430 - POSTAGE/SHIPPING	\$28,361	\$10,000	\$20,000	\$21,218	\$29,000	\$29,000
5-20-5440 - PRINTING & COPIES	\$2,168	\$4,562	\$3,698	\$2,386	\$0	\$5,000
5-20-5450 - PUBLIC OFFICIALS BONDS	\$410	\$410	\$410	-	\$410	\$410
5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	-	-	\$293	-	-	-
5-20-5500 - TELEPHONE & INTERNET	\$91,382	\$78,676	\$34,054	\$0	\$0	\$0
5-20-5590 - UTILITIES - WATER/SEWER	-	-	-	\$332	-	\$0
5-20-5630 - PROPERTY TAXES	\$568	-	-	-	\$700	\$700
5-20-5730 - AUDIT & FINANCIAL SERVICES	\$38,200	-	-	-	\$0	\$0
5-20-5740 - CONSULTING SERVICES	\$6,860	\$0	-	-	\$0	\$0
5-20-5760 - CONTRACT EMPLOYEES	-	-	-	-	\$0	\$0
5-20-5800 - LAB SERVICES	-	-	-	-	\$0	\$0
5-20-5810 - LEGAL SERVICES	\$68,440	-	-	-	-	-
5-20-5830 - OTHER CONTRACTED SERVICES	\$1,031,443	\$71,923	\$406,673	\$96,392	\$118,500	\$118,500
5-20-5840 - EMPLOYMENT SCREENING	\$2,014	-	-	-	\$0	\$0
5-20-5860 - SOFTWARE MAINTENACE	-	\$888	-	-	\$0	\$0
5-20-6510 - LEASES - COPIER	\$19,011	\$21,469	\$21,469	\$16,923	\$16,500	\$16,500
5-20-6520 - LEASES - SOFTWARE (SAAS)	\$1,397	\$1,047	-	-	\$0	\$0
5-20-6110 - COMPUTER HARDWARE/OFFICE EQUIP MAINT	\$2,571	-	-	-	\$0	\$0
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	-	-	-	\$2,201	-	\$3,000
5-20-5250 - OFFICE SUPPLIES	\$6,535	\$5,985	\$6,076	\$3,359	\$10,450	\$10,450
5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	-	-	\$14	-	-	-
5-20-5930 - EQUIPMENT < \$5K	-	-	\$12	-	-	-
5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	-	-	\$220	-	-	-
MATERIALS & SERVICES TOTAL	\$1,586,175	\$269,249	\$580,188	\$288,793	\$462,665	\$259,331
PERSONNEL SERVICES						
5-10-1400 - WAGES & SALARIES	\$27,291	\$1,675	-	-	\$0	\$0
5-10-1430 - FRINGE BENEFITS	\$173	-	-	-	\$0	\$0
5-10-1450 - TAXES	\$2,194	\$128	-	-	\$0	\$0
5-10-1460 - UNEMPLOYMENT INS	-	-	-	-	\$0	\$0
5-10-1470 - WORKERS COMP INS	\$184	\$29	\$0	-	\$0	\$0
5-10-1480 - RETIREMENT-DB	\$126	-	\$1,000,000	-	\$0	\$0
PERSONNEL SERVICES TOTAL	\$29,969	\$1,833	\$1,000,000	-	\$0	\$0
CAPITAL OUTLAY						
5-40-9120 - VEHICLES	-	-	-	-	\$0	\$0
5-40-9020 - BUILDING IMPROVEMENTS	-	-	-	-	\$0	\$0
5-40-9050 - CONSTRUCTION	\$949	-	-	-	\$0	\$0
CAPITAL OUTLAY TOTAL	\$949	-	-	-	\$0	\$0
DEBT SERVICE						
5-40-9520 - DEBT SERVICE-INTEREST	\$0	-	-	-	\$0	\$0
DEBT SERVICE TOTAL	\$0	-	-	-	\$0	\$0
SPECIAL PAYMENTS						

	FY2027 BUDGET-PROPOSED BUDGET SUMMARY					
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
5-20-8015 - INVT FEES-UNDISTRIBUTED	-	\$25,949	\$0	\$3,206	\$0	\$0
5-50-7015 - PASS THRU PAYMENTS - FEDERAL	\$15,701	-	-	-	\$0	\$0
5-50-7020 - PASS THRU PAYMENTS - OTHER	\$11,497	-	-	-	\$0	\$0
5-50-7060 - GRANTS-LOCAL GOVT	\$865,324	\$0	-	-	\$0	\$0
5-50-7070 - GRANTS-BUSINESS	\$100,000	\$0	-	-	\$0	\$0
SPECIAL PAYMENTS TOTAL	\$992,522	\$25,949	\$0	\$3,206	\$0	\$0
INTERFUND TRANSFERS						
5-50-8249 - XFR TO MEDATION AND CONCILIATION FUND	-	-	\$145,180	-	\$0	\$0
5-50-8248 - XFR TO OPIOID ABATEMENT FUND	-	-	\$108,732	-	\$0	\$0
5-50-8247 - XFR TO ELECTION MODERNIZATION FUND	-	\$19,660	-	-	\$0	\$0
5-50-8246 - XFR TO DEBT SERVICE FUND	-	\$970,842	\$2,568,467	-	\$0	\$0
5-50-8200 - XFR TO HERITAGE TRAIL FUND	-	\$75,000	\$600,000	-	\$0	\$0
5-50-8204 - XFR TO YOUTH/CHILDREN SERV COMM	-	\$22,000	-	-	\$0	\$0
5-50-8205 - XFR TO AIRPORT FUND	-	\$191,616	-	-	\$0	\$0
5-50-8207 - XFR TO 911 EMERGENCY FUND	-	-	-	-	\$458,696	\$0
5-50-8214 - XFR TO FAIR	-	\$73,000	-	-	\$0	\$0
5-50-8215 - XFR TO COMPUTER EQUIP RESERVE	-	-	\$108,947	-	\$0	\$200,000
5-50-8219 - XFR TO VIDEO LOTTERY ECON DEV	-	-	-	-	-	\$750,000
5-50-8220 - XFR TO VICTIM/WITNESS ASSISTANCE	-	\$20,629	-	-	\$0	\$0
5-50-8227 - XFR TO CAPITAL IMPROVEMENT PROJ	-	-	\$6,000,000	-	\$0	\$3,064,495
5-50-8241 - XFR TO BUILDING RESERVE FUND	-	-	\$277,000	-	\$0	\$0
5-50-8245 - XFR TO WATER PLANNING FUND	-	-	\$66,000	-	\$0	\$0
5-50-8251 - XFR TO OBHDG FUND	-	-	\$75,000	-	\$0	\$0
5-50-8510 - XFR TO COMMUNITY CORRECTIONS	-	\$51,255	-	-	\$236,947	\$0
INTERFUND TRANSFERS TOTAL	-	\$1,424,002	\$9,949,326	-	\$695,643	\$4,014,495
OPERATING CONTINGENCY						
5-50-9999 - OPERATING CONTINGENCY	-	-	-	-	\$0	-
OPERATING CONTINGENCY TOTAL	-	-	-	-	\$0	-
RESERVE FOR FUTURE EXPENDITURES						
5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	-	-	-	-	\$0	\$0
RESERVE FOR FUTURE EXPENDITURES TOTAL	-	-	-	-	\$0	\$0
UNAPPROPRIATED ENDING FUND BALANCE						
5-90-9001 - UNAPPROPRIATED ENDING BAL	-	-	-	-	\$0	\$0
UNAPPROPRIATED ENDING FUND BALANCE TOTAL	-	-	-	-	\$0	\$0
199 - NON-DEPARTMENTAL TOTAL	\$2,609,614	\$1,721,033	\$11,529,513	\$292,000	\$1,158,308	\$4,273,826
EXPENSES TOTAL	\$17,960,294	\$17,865,471	\$30,576,922	\$17,663,298	\$35,716,380	\$35,048,027



Line Item Detail by Fund

FY2026-27 Budget

Heritage Trail Reserve - 200

Fund: 200-Heritage Trail

FY2027 BUDGET-PROPOSED BUDGET SUMMARY						
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
Revenues						
100 - NON-DEPARTMENTAL						
3-01-0101 - BEG FUND BALANCE	\$23,663	\$82,988	\$734,637	\$1,352,201	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	-	\$1,352,000	\$1,940,000
3-65-0100 - INTEREST INCOME	\$1,105	\$5,186	\$20,334	\$17,702	\$2,500	\$11,082
3-65-0110 - INVESTMENT INCOME	-	\$1,622	\$28,130	\$35,263	-	\$50,000
100 - NON-DEPARTMENTAL TOTAL	\$24,768	\$89,796	\$783,101	\$1,405,166	\$1,354,500	\$2,001,082
115 - PLANNING DEPARTMENT						
3-30-4010 - STATE GRANTS	\$34,500	\$0	-	-	\$0	\$0
3-30-4020 - LOCAL GRANTS	-	\$0	-	-	\$0	\$0
3-90-9219 - XFR FR VIDEO LOTTERY ECON DEV	\$28,000	-	-	-	\$0	\$0
3-90-9500 - XFR FR ECHO WINDS FEES FUND	-	-	-	-	\$0	\$0
115 - PLANNING DEPARTMENT TOTAL	\$62,500	\$0	-	-	\$0	\$0
116 - COMMUNITY DEVELOPMENT						
3-30-4010 - STATE GRANTS	-	-	\$24,422	\$12,819	\$23,500	\$0
3-30-4020 - LOCAL GRANTS	\$7,000	\$3,000	-	-	\$0	\$0
3-90-9101 - XFR FR GENERAL FUND	-	\$75,000	-	-	\$0	\$0
3-90-9219 - XFR FR VIDEO LOTTERY ECON DEV	-	-	-	-	\$0	\$0
3-90-9523 - XFR FR WHEATRIDGE WIND FUND	-	\$599,691	-	-	\$0	\$0
116 - COMMUNITY DEVELOPMENT TOTAL	\$7,000	\$677,691	\$24,422	\$12,819	\$23,500	\$0
199 - NON-DEPARTMENTAL						
3-90-9101 - XFR FR GENERAL FUND	-	-	\$600,000	-	\$0	\$0
3-90-9500 - XFR FR ECHO WINDS FEES FUND	-	-	-	\$621,500	\$621,500	\$199,208
199 - NON-DEPARTMENTAL TOTAL	-	-	\$600,000	\$621,500	\$621,500	\$199,208
REVENUES TOTAL	\$94,268	\$767,487	\$1,407,523	\$2,039,484	\$1,999,500	\$2,200,290
Expenses						
100 - NON-DEPARTMENTAL						
RESERVE FOR FUTURE EXPENDITURES						
5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	-	-	-	-	\$1,939,500	\$2,000,000
RESERVE FOR FUTURE EXPENDITURES TOTAL	-	-	-	-	\$1,939,500	\$2,000,000
100 - NON-DEPARTMENTAL TOTAL	-	-	-	-	\$1,939,500	\$2,000,000
115 - PLANNING DEPARTMENT						
MATERIALS & SERVICES						

FY2027 BUDGET-PROPOSED BUDGET SUMMARY						
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
5-20-5420 - MISCELLANEOUS EXPENSES	-	-	-	-	\$0	\$0
5-20-5740 - CONSULTING SERVICES	\$11,280	-	-	-	\$0	\$0
MATERIALS & SERVICES TOTAL	\$11,280	-	-	-	\$0	\$0
RESERVE FOR FUTURE EXPENDITURES						
5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	-	-	-	-	\$0	\$0
RESERVE FOR FUTURE EXPENDITURES TOTAL	-	-	-	-	\$0	\$0
115 - PLANNING DEPARTMENT TOTAL	\$11,280	-	-	-	\$0	\$0
116 - COMMUNITY DEVELOPMENT						
MATERIALS & SERVICES						
5-20-5420 - MISCELLANEOUS EXPENSES	-	\$29	-	-	\$0	\$0
5-20-5720 - ARCHITECTUAL & ENGINEERING SER	-	-	-	-	\$50,000	\$100,000
5-20-5740 - CONSULTING SERVICES	-	\$1,168	-	\$735	\$10,000	\$100,000
5-20-5830 - OTHER CONTRACTED SERVICES	-	\$31,603	\$55,322	\$28,105	\$0	\$0
5-20-5940 - FUEL	-	\$42	-	-	\$0	\$0
5-20-6050 - SMALL TOOLS & EQUIPMENT < \$5K	-	\$9	-	-	\$0	\$0
MATERIALS & SERVICES TOTAL	-	\$32,850	\$55,322	\$28,840	\$60,000	\$200,000
RESERVE FOR FUTURE EXPENDITURES						
5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	-	-	-	-	\$0	\$0
RESERVE FOR FUTURE EXPENDITURES TOTAL	-	-	-	-	\$0	\$0
116 - COMMUNITY DEVELOPMENT TOTAL	-	\$32,850	\$55,322	\$28,840	\$60,000	\$200,000
199 - NON-DEPARTMENTAL						
MATERIALS & SERVICES						
5-20-8016 - INVESTMENT FEES - DISTRIBUTED	-	-	\$0	\$435	-	\$290
MATERIALS & SERVICES TOTAL	-	-	\$0	\$435	-	\$290
RESERVE FOR FUTURE EXPENDITURES						
5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	-	-	-	-	-	\$0
RESERVE FOR FUTURE EXPENDITURES TOTAL	-	-	-	-	-	\$0
199 - NON-DEPARTMENTAL TOTAL	-	-	\$0	\$435	-	\$290
EXPENSES TOTAL	\$11,280	\$32,850	\$55,322	\$29,275	\$1,999,500	\$2,200,290



Line Item Detail by Fund

FY2026-27 Budget

Road Equipment Reserve-201

Fund: 201-Road Equipment Reserve

FY2027 BUDGET-PROPOSED BUDGET SUMMARY						
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
Revenues						
100 - NON-DEPARTMENTAL						
3-01-0101 - BEG FUND BALANCE	\$883,669	\$611,382	\$572,433	\$616,037	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	-	\$616,038	\$910,000
3-65-0100 - INTEREST INCOME	\$32,108	\$17,930	\$13,496	\$6,004	\$0	\$17,385
3-65-0110 - INVESTMENT INCOME	-	\$36,773	\$22,939	\$27,208	-	\$21,731
100 - NON-DEPARTMENTAL TOTAL	\$915,778	\$666,085	\$608,868	\$649,250	\$616,038	\$949,116
199 - NON-DEPARTMENTAL						
3-90-9210 - XFR FR FINLEY BUTTES LICENSE FEE	-	-	-	\$651,426	\$651,426	\$287,000
3-90-9500 - XFR FR ECHO WINDS FEES FUND	-	-	\$1,049,561	-	\$0	\$0
199 - NON-DEPARTMENTAL TOTAL	-	-	\$1,049,561	\$651,426	\$651,426	\$287,000
220 - ROAD DEPARTMENT						
3-80-7045 - REFUNDS	-	-	\$77	-	-	-
3-90-9202 - XFR FR ROAD FUND	\$435,000	-	-	-	\$0	\$0
3-90-9210 - XFR FR FINLEY BUTTES LICENSE FEE	-	\$643,589	-	-	\$0	\$0
3-90-9501 - XFR FR SHEPHERDS FLAT FEES	\$151,556	-	-	-	\$0	\$0
3-90-9540 - XFR FR RESILIENCY FUND	-	\$1,020,325	-	-	\$0	\$0
220 - ROAD DEPARTMENT TOTAL	\$586,556	\$1,663,914	\$77	-	\$0	\$0
REVENUES TOTAL	\$1,502,333	\$2,329,999	\$1,658,506	\$1,300,676	\$1,267,464	\$1,236,116
Expenses						
100 - NON-DEPARTMENTAL						
RESERVE FOR FUTURE EXPENDITURES						
5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	-	-	-	-	\$859,964	\$38,874
RESERVE FOR FUTURE EXPENDITURES TOTAL	-	-	-	-	\$859,964	\$38,874
100 - NON-DEPARTMENTAL TOTAL	-	-	-	-	\$859,964	\$38,874
199 - NON-DEPARTMENTAL						
MATERIALS & SERVICES						
5-20-8016 - INVESTMENT FEES - DISTRIBUTED	-	-	\$0	\$362	-	\$242
MATERIALS & SERVICES TOTAL	-	-	\$0	\$362	-	\$242
199 - NON-DEPARTMENTAL TOTAL	-	-	\$0	\$362	-	\$242
220 - ROAD DEPARTMENT						
CAPITAL OUTLAY						
5-40-9060 - EQUIPMENT & FURNISHINGS > \$5K	-	\$107,846	\$41,448	-	\$0	\$0

FY2027 BUDGET-PROPOSED BUDGET SUMMARY

	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
5-40-9070 - HEAVY EQUIPMENT > \$5K	\$848,853	\$1,034,494	\$616,449	\$396,335	\$407,500	\$797,000
5-40-9120 - VEHICLES	-	\$573,128	\$342,473	-	\$0	\$400,000
5-40-9050 - CONSTRUCTION	-	-	-	-	\$0	\$0
5-40-9140 - CAPITAL LEASES	\$42,098	\$37,418	\$38,537	-	\$0	\$0
CAPITAL OUTLAY TOTAL	\$890,951	\$1,752,886	\$1,038,907	\$396,335	\$407,500	\$1,197,000
DEBT SERVICE						
5-40-9510 - DEBT SERVICE-PRINCIPAL	-	-	-	-	\$0	\$0
5-40-9520 - DEBT SERVICE-INTEREST	-	\$4,680	\$3,561	-	\$0	\$0
DEBT SERVICE TOTAL	-	\$4,680	\$3,561	-	\$0	\$0
220 - ROAD DEPARTMENT TOTAL	\$890,951	\$1,757,566	\$1,042,469	\$396,335	\$407,500	\$1,197,000
EXPENSES TOTAL	\$890,951	\$1,757,566	\$1,042,469	\$396,698	\$1,267,464	\$1,236,116



Line Item Detail by Fund

FY2026-27 Budget

Road Fund-202

Fund: 202-Road Fund

FY2027 BUDGET-PROPOSED BUDGET SUMMARY						
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
Revenues						
100 - NON-DEPARTMENTAL						
3-01-0101 - BEG FUND BALANCE	\$2,747,664	\$3,701,459	\$5,388,160	\$8,491,063	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	-	\$8,491,063	\$7,500,000
3-60-1040 - UNRECONCILED DEPOSITS	-	-	-	-\$33,101	-	-
3-65-0100 - INTEREST INCOME	\$132,234	\$107,933	\$151,225	\$114,805	\$50,000	\$126,550
3-65-0110 - INVESTMENT INCOME	-	\$75,274	\$216,530	\$253,465	-	\$136,318
100 - NON-DEPARTMENTAL TOTAL	\$2,879,898	\$3,884,666	\$5,755,916	\$8,826,232	\$8,541,063	\$7,762,868
199 - NON-DEPARTMENTAL						
3-90-9210 - XFR FR FINLEY BUTTES LICENSE FEE	-	-	\$3,147,053	\$1,943,590	\$2,671,794	\$2,739,006
3-90-9227 - XFR FR CAPITAL IMPROVEMENT PROJ	-	-	\$2,000,000	-	\$0	\$0
3-90-9500 - XFR FR ECHO WINDS FEES FUND	-	-	\$971,598	-	\$0	\$0
199 - NON-DEPARTMENTAL TOTAL	-	-	\$6,118,651	\$1,943,590	\$2,671,794	\$2,739,006
220 - ROAD DEPARTMENT						
3-20-1030 - FEDERAL FOREST FEES	\$127,328	\$115,876	\$23,465	\$230,488	\$27,300	\$0
3-20-1040 - GAS TAX/STATE HIGHWAY	\$1,348,394	\$1,409,775	\$1,480,540	\$1,261,571	\$1,886,029	\$1,910,000
3-20-1070 - OTHER SHARED REVENUES	\$295,864	-	-	-	\$385,493	\$0
3-20-1100 - STATE SHARED REV - OTHER	-	\$372,156	\$378,062	\$329,690	\$370,017	\$328,000
3-20-1105 - FEDERAL SHARED REV - OTHER	\$842	\$902	\$920	-	\$0	\$115,000
3-20-1130 - SPEC. CO RD FUNDS	\$427,163	\$802,373	\$416,204	\$363,145	\$375,000	\$0
3-40-5011 - SALES	\$6,700	\$2,700	\$21,136	\$30,915	\$10,000	\$0
3-40-5044 - RURAL ADDRESSING FEES	\$200	-	-	-	\$0	\$0
3-40-5054 - OTHER CONTRACT SERVICES	\$157,314	\$1,193,917	-	\$758	\$0	\$0
3-40-1050 - APPROACH PERMITS	\$300	\$8,575	\$1,350	\$4,375	\$1,000	\$1,000
3-40-1060 - ROAD ACCESS PERMITS	\$24,223	\$26,558	\$56,812	\$35,586	\$25,000	\$15,000
3-60-1020 - INSURANCE PROCEEDS	\$285	\$1,000	\$58,834	\$66,299	\$0	\$0
3-60-1040 - UNRECONCILED DEPOSITS	-	-	-	\$33,102	-	\$0
3-60-1050 - MISC REVENUE	\$490	\$502	\$19,657	\$255,288	\$1,000	\$0
3-64-1000 - ASSET SALE PROCEEDS	\$53,495	\$3,088	\$5,000	-	\$6,900	\$10,000
3-80-7045 - REFUNDS	-	-	\$150	\$598	-	-
3-80-7075 - REIMBURSEMENTS	\$404,945	\$61,354	\$56,499	\$29	\$50,000	\$50,000
3-64-1055 - CAPITAL LEASE PROCEEDS	\$58,500	-	-	-	-	-
3-64-1010 - AUCTION PROCEEDS	-	-	-	\$128,395	-	-

FY2027 BUDGET-PROPOSED BUDGET SUMMARY

	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
3-90-9203 - XFR FR FINLEY BUTTES TRUST FUND	\$1,636,000	-	-	-	\$0	\$0
3-90-9210 - XFR FR FINLEY BUTTES LICENSE FEE	-	\$1,395,725	-	-	\$0	\$0
3-90-9501 - XFR FR SHEPHERDS FLAT FEES	\$684,503	\$1,114,117	-	-	\$0	\$0
3-90-9521 - XFR FR PGE	\$1,745,476	\$1,790,151	-	-	\$0	\$0
3-90-9540 - XFR FR RESILIENCY FUND	-	-	-	-	\$0	\$0
220 - ROAD DEPARTMENT TOTAL	\$6,972,022	\$8,298,769	\$2,518,629	\$2,740,238	\$3,137,739	\$2,429,000
REVENUES TOTAL	\$9,851,920	\$12,183,435	\$14,393,195	\$13,510,060	\$14,350,596	\$12,930,874
Expenses						
100 - NON-DEPARTMENTAL						
OPERATING CONTINGENCY						
5-50-9999 - OPERATING CONTINGENCY	-	-	-	-	\$709,927	\$328,500
OPERATING CONTINGENCY TOTAL	-	-	-	-	\$709,927	\$328,500
RESERVE FOR FUTURE EXPENDITURES						
5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	-	-	-	-	-	\$5,614,226
RESERVE FOR FUTURE EXPENDITURES TOTAL	-	-	-	-	-	\$5,614,226
UNAPPROPRIATED ENDING FUND BALANCE						
5-90-9001 - UNAPPROPRIATED ENDING BAL	-	-	-	-	\$1,891,063	\$1,650,000
UNAPPROPRIATED ENDING FUND BALANCE TOTAL	-	-	-	-	\$1,891,063	\$1,650,000
100 - NON-DEPARTMENTAL TOTAL	-	-	-	-	\$2,600,990	\$7,592,726
199 - NON-DEPARTMENTAL						
MATERIALS & SERVICES						
5-20-8016 - INVESTMENT FEES - DISTRIBUTED	-	-	\$4,734	\$3,438	-	\$4,659
MATERIALS & SERVICES TOTAL	-	-	\$4,734	\$3,438	-	\$4,659
199 - NON-DEPARTMENTAL TOTAL	-	-	\$4,734	\$3,438	-	\$4,659
220 - ROAD DEPARTMENT						
MATERIALS & SERVICES						
5-20-5260 - ADVERTISING/MARKETING	-	\$249	\$1,340	\$932	-	\$1,000
5-20-5280 - BANKING & MERCHANT FEES	-	\$115	\$62	\$25	\$0	\$0
5-20-5310 - DUES & MEMBERSHIPS	\$2,732	\$1,555	\$2,411	\$1,725	\$2,000	\$2,500
5-20-5320 - FEES - OTHER	\$1,453	-	\$300	\$12,480	\$1,000	\$1,000
5-20-5330 - FEES - PERMITS/LICENSES	\$2,100	\$883	\$770	\$2,450	\$1,500	\$2,000
5-20-5370 - INSURANCE - LIABILITY	\$72,319	\$50,935	\$51,203	\$59,613	\$59,053	\$62,201
5-20-5380 - INSURANCE-PROPERTY	-	-	-	\$9,690	\$6,629	\$42,100
5-20-5390 - INSURANCE - VEHICLE	\$22,205	\$54,709	\$64,597	\$55,414	\$70,258	\$26,711
5-20-5410 - LEGAL NOTICES	\$540	\$165	-	\$536	\$1,000	\$0
5-20-5420 - MISCELLANEOUS EXPENSES	\$352	\$320	\$48	\$32	\$600	\$500
5-20-5430 - POSTAGE/SHIPPING	\$15	\$160	\$277	\$2,583	-	\$1,000
5-20-5440 - PRINTING & COPIES	-	-	-	\$95	-	\$0
5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	-	-	\$50	\$86	-	\$0
5-20-5500 - TELEPHONE & INTERNET	\$9,023	\$4,454	\$3,265	\$1,568	\$8,000	\$8,000
5-20-5510 - TRAINING & DEVELOPMENT	\$4,664	\$26,325	\$1,840	\$11,149	\$6,000	\$10,000
5-20-5520 - TRANSPORTATION - MILEAGE	-	\$120	-	-	\$0	\$0
5-20-5550 - UTILITIES	\$1,679	\$20,069	-	-	\$25,000	\$25,000
5-20-5560 - UTILITIES - ELECTRICTY	\$18,016	\$17,021	\$16,572	\$13,077	\$16,000	\$17,000
5-20-5570 - UTILITIES - GAS	-	-	\$4,483	\$2,690	-	\$5,000
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$5,690	\$3,891	\$4,783	\$2,962	\$7,700	\$5,000
5-20-5590 - UTILITIES - WATER/SEWER	\$2,230	\$1,526	\$2,125	\$1,032	\$3,500	\$3,500
5-20-5610 - GARBAGE/WASTE DISPOSAL	\$4,694	\$1,310	\$1,757	\$3,293	\$4,500	\$4,500
5-20-6080 - ROCK CRUSHING	\$724,064	\$632,837	\$1,110,924	-	\$810,000	\$0
5-20-5720 - ARCHITECTUAL & ENGINEERING SER	-	\$12,194	-	-	\$75,000	\$75,000
5-20-5770 - SURVEYOR SERVICES	\$640	\$280	\$11,262	-	\$30,000	\$15,000
5-20-5830 - OTHER CONTRACTED SERVICES	\$284,033	\$138,745	\$286,456	\$369,945	\$280,000	\$476,800
5-20-5840 - EMPLOYMENT SCREENING	\$3,860	\$3,836	\$3,252	\$3,410	\$3,000	\$3,500
5-20-5860 - SOFTWARE MAINTENACE	-	\$931	\$615	\$875	\$0	\$700
5-20-6520 - LEASES - SOFTWARE (SAAS)	\$4,398	\$5,468	\$8,185	\$2,928	\$6,037	\$1,205
5-20-6530 - RENTAL - EQUIPMENT	\$35,589	\$5,063	\$36,888	\$1,031	\$50,000	\$35,000
5-20-6090 - BRIDGE MAINTENANCE	\$9,889	-	\$1,300	-	\$20,000	\$0

FY2027 BUDGET-PROPOSED BUDGET SUMMARY

	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
5-20-6100 - BUILDING MAINTENANCE	\$10,639	-\$3,616	\$2,835	\$8,972	\$8,000	\$9,000
5-20-6140 - MISCELLANEOUS REPAIR & MAINT	\$6,820	\$36,850	\$6,316	\$4,467	\$165,000	\$15,000
5-20-6180 - ROAD MAINTENANCE	\$1,489,734	\$67,334	\$741,624	\$80,836	\$330,000	\$805,000
5-20-6190 - ROAD MAINTENANCE - CONTRACTED	\$31,383	\$608,266	-	-	\$30,000	\$0
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	\$205,779	\$250,047	\$252,322	\$180,676	\$250,000	\$250,000
5-20-5250 - OFFICE SUPPLIES	\$3,283	\$5,101	\$3,443	\$1,711	\$3,000	\$3,000
5-20-5600 - UNIFORMS CLOTHING EXPENSE	\$166	-	-	-	-	-
5-20-5910 - PAINT & CHEMICALS	\$147,322	\$145,763	\$252,979	\$123,430	\$322,000	\$275,000
5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	-	\$3,228	\$8,241	\$2,087	\$5,000	\$16,000
5-20-5930 - EQUIPMENT < \$5K	\$727	-	\$83,107	\$11,044	-	\$5,000
5-20-5940 - FUEL	\$232,361	\$312,874	\$248,832	\$155,224	\$230,000	\$230,000
5-20-5950 - HOSPITALITY EVENT SUPPLIES	-	-	-	\$314	-	\$1,000
5-20-5970 - MISCELLANEOUS SUPPLIES	\$2,329	\$7,586	\$3,533	\$6,119	\$32,300	\$15,000
5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	-	\$184	\$311	\$2,338	\$500	\$0
5-20-5990 - PARTS	\$14,790	\$7,401	\$13,248	\$15,863	\$8,000	\$15,000
5-20-6020 - SHOP SUPPLIES	\$71,148	\$78,355	\$58,258	\$55,928	\$75,000	\$75,000
5-20-6030 - SAFETY EQUIPMENT & SUPPLIES	\$18,432	\$15,822	\$24,992	\$18,328	\$25,000	\$25,000
5-20-6040 - SIGNAGE	\$23,657	\$8,544	\$25,500	\$13,414	\$30,000	\$25,000
5-20-6050 - SMALL TOOLS & EQUIPMENT < \$5K	\$43,669	\$29,125	\$28,583	\$32,555	\$48,000	\$30,000
MATERIALS & SERVICES TOTAL	\$3,512,423	\$2,556,025	\$3,368,885	\$1,272,924	\$3,048,577	\$2,618,217
PERSONNEL SERVICES						
5-10-1401 - STIPEND	-	-	-	-	\$0	\$0
5-10-1400 - WAGES & SALARIES	\$1,149,830	\$1,171,897	\$980,257	\$896,024	\$1,509,359	\$1,376,817
5-10-1410 - TEMP WORKERS WAGES & SALARIES	\$32,690	\$17,023	\$29,261	\$11,273	\$0	\$0
5-10-1420 - OVERTIME	\$58,603	\$54,979	\$39,275	\$24,125	\$49,330	\$49,441
5-10-1500 - EMPLOYEE INCENTIVES	-	-	-	-	\$0	\$0
5-10-1501 - LABOR & BENEFITS DISTRIBUTION	-	-	\$191,651	-	-	-
5-10-1430 - FRINGE BENEFITS	\$407,171	\$381,793	\$318,471	\$297,447	\$508,105	\$495,103
5-10-1440 - PERS	-	-	-	\$23,047	\$117,738	\$99,398
5-10-1450 - TAXES	\$92,536	\$91,873	\$77,349	\$68,655	\$126,118	\$115,347
5-10-1460 - UNEMPLOYMENT INS	\$14,372	\$18,663	\$17,668	\$14,321	\$20,626	\$25,952
5-10-1470 - WORKERS COMP INS	\$37,229	\$34,078	\$39,960	\$40,440	\$68,272	\$60,005
5-10-1480 - RETIREMENT-DB	\$226,970	\$167,336	\$226,565	\$292,745	\$363,128	\$355,209
5-10-1490 - RETIREMENT-DC	\$18,750	\$30,942	\$42,988	-	\$0	\$0
PERSONNEL SERVICES TOTAL	\$2,038,151	\$1,968,584	\$1,963,445	\$1,668,078	\$2,762,676	\$2,577,272
CAPITAL OUTLAY						
5-40-9060 - EQUIPMENT & FURNISHINGS > \$5K	\$9,730	-	-	\$201,030	\$52,300	\$0
5-40-9070 - HEAVY EQUIPMENT > \$5K	\$58,500	\$0	-	\$1,133,895	\$1,235,000	\$0
5-40-9120 - VEHICLES	-	\$0	-	-	\$0	\$0
5-40-9020 - BUILDING IMPROVEMENTS	\$22,166	-	-	-	\$0	\$30,000
5-40-9050 - CONSTRUCTION	\$72,989	\$2,270,666	\$565,068	\$7,619	\$375,000	\$108,000
5-40-9090 - LAND IMPROVEMENTS	-	-	-	-	-	\$0
5-40-9140 - CAPITAL LEASES	-	-	-	\$39,689	\$0	\$0
5-40-9000 - CAPITAL OUTLAY-OTHER	\$1,501	-	-	\$3,497	\$175,000	\$0
CAPITAL OUTLAY TOTAL	\$164,887	\$2,270,666	\$565,068	\$1,385,729	\$1,837,300	\$138,000
DEBT SERVICE						
5-40-9520 - DEBT SERVICE-INTEREST	-	-	-	\$2,409	-	-
DEBT SERVICE TOTAL	-	-	-	\$2,409	-	-
INTERFUND TRANSFERS						
5-50-8201 - XFR TO ROAD FUND EQUIP RES	\$435,000	-	-	-	\$0	\$0
INTERFUND TRANSFERS TOTAL	\$435,000	-	-	-	\$0	\$0
OPERATING CONTINGENCY						
5-50-9999 - OPERATING CONTINGENCY	-	-	-	-	\$0	-
OPERATING CONTINGENCY TOTAL	-	-	-	-	\$0	-
RESERVE FOR FUTURE EXPENDITURES						
5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	-	-	-	-	\$4,101,053	\$0
RESERVE FOR FUTURE EXPENDITURES TOTAL	-	-	-	-	\$4,101,053	\$0

FY2027 BUDGET-PROPOSED BUDGET SUMMARY

	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
UNAPPROPRIATED ENDING FUND BALANCE						
5-90-9001 - UNAPPROPRIATED ENDING BAL	-	-	-	-	\$0	\$0
UNAPPROPRIATED ENDING FUND BALANCE TOTAL	-	-	-	-	\$0	\$0
220 - ROAD DEPARTMENT TOTAL	\$6,150,461	\$6,795,275	\$5,897,398	\$4,329,141	\$11,749,606	\$5,333,489
EXPENSES TOTAL	\$6,150,461	\$6,795,275	\$5,902,132	\$4,332,579	\$14,350,596	\$12,930,874



Line Item Detail by Fund

FY2026-27 Budget

Finley Butte Road Fund-203

Fund: 203-Finley Butte Road

FY2027 BUDGET-PROPOSED BUDGET SUMMARY						
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
Revenues						
100 - NON-DEPARTMENTAL						
3-01-0101 - BEG FUND BALANCE	\$508,467	\$1,024,613	\$1,674,016	\$2,416,710	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	-	\$2,455,000	\$3,050,000
3-65-0100 - INTEREST INCOME	\$23,704	\$31,070	\$38,458	\$34,419	\$31,200	\$31,913
3-65-0110 - INVESTMENT INCOME	-	\$21,472	\$46,404	\$62,113	\$31,200	\$32,498
100 - NON-DEPARTMENTAL TOTAL	\$532,171	\$1,077,155	\$1,758,878	\$2,513,242	\$2,517,400	\$3,114,411
230 - FINLEY BUTTES TRUST FUND						
3-40-5030 - MISC FEES	\$98,027	-	-	-	-	-
3-40-5045 - LANDFILL FEES	\$394,415	\$596,862	\$657,832	\$447,152	\$600,000	\$600,000
230 - FINLEY BUTTES TRUST FUND TOTAL	\$492,442	\$596,862	\$657,832	\$447,152	\$600,000	\$600,000
REVENUES TOTAL	\$1,024,613	\$1,674,016	\$2,416,710	\$2,960,394	\$3,117,400	\$3,714,411
Expenses						
100 - NON-DEPARTMENTAL						
RESERVE FOR FUTURE EXPENDITURES						
5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	-	-	-	-	\$0	\$3,213,946
RESERVE FOR FUTURE EXPENDITURES TOTAL	-	-	-	-	\$0	\$3,213,946
100 - NON-DEPARTMENTAL TOTAL	-	-	-	-	\$0	\$3,213,946
199 - NON-DEPARTMENTAL						
MATERIALS & SERVICES						
5-20-8016 - INVESTMENT FEES - DISTRIBUTED	-	-	\$0	\$697	-	\$465
MATERIALS & SERVICES TOTAL	-	-	\$0	\$697	-	\$465
199 - NON-DEPARTMENTAL TOTAL	-	-	\$0	\$697	-	\$465
220 - ROAD DEPARTMENT						
MATERIALS & SERVICES						
5-20-5420 - MISCELLANEOUS EXPENSES	-	-	-	-	-	\$500,000
MATERIALS & SERVICES TOTAL	-	-	-	-	-	\$500,000
INTERFUND TRANSFERS						
5-50-8203 - XFR TO FINLEY BUTTES TRUST FUND	-	-	-	-	\$0	\$0
INTERFUND TRANSFERS TOTAL	-	-	-	-	\$0	\$0
220 - ROAD DEPARTMENT TOTAL	-	-	-	-	\$0	\$500,000
230 - FINLEY BUTTES TRUST FUND						
MATERIALS & SERVICES						

FY2027 BUDGET-PROPOSED BUDGET SUMMARY

	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
5-20-5420 - MISCELLANEOUS EXPENSES	-	-	-	-	\$3,117,400	\$0
5-20-5830 - OTHER CONTRACTED SERVICES	-	-	-	-	\$0	\$0
MATERIALS & SERVICES TOTAL	-	-	-	-	\$3,117,400	\$0
INTERFUND TRANSFERS						
5-50-8202 - XFR TO ROAD FUND	-	-	-	-	\$0	\$0
INTERFUND TRANSFERS TOTAL	-	-	-	-	\$0	\$0
UNAPPROPRIATED ENDING FUND BALANCE						
5-90-9001 - UNAPPROPRIATED ENDING BAL	-	-	-	-	\$0	\$0
UNAPPROPRIATED ENDING FUND BALANCE TOTAL	-	-	-	-	\$0	\$0
230 - FINLEY BUTTES TRUST FUND TOTAL	-	-	-	-	\$3,117,400	\$0
EXPENSES TOTAL	-	-	\$0	\$697	\$3,117,400	\$3,714,411



Line Item Detail by Fund

FY2026-27 Budget

Local Public Safety Coordinating Council-204

Fund: 204-Local Public Safety Coordinating Council (LPSCC)

FY2027 BUDGET-PROPOSED BUDGET SUMMARY						
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
Revenues						
100 - NON-DEPARTMENTAL						
3-01-0101 - BEG FUND BALANCE	\$66,158	\$62,271	\$36,021	\$25,271	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	-	\$25,271	\$18,000
100 - NON-DEPARTMENTAL TOTAL	\$66,158	\$62,271	\$36,021	\$25,271	\$25,271	\$18,000
281 - LPSCC						
3-30-4000 - FEDERAL GRANTS	-	\$8,000	\$8,000	\$6,000	-	-
3-30-4010 - STATE GRANTS	\$25,183	\$0	-	-	\$6,000	\$6,000
3-90-9101 - XFR FR GENERAL FUND	-	\$22,000	-	-	\$0	\$0
281 - LPSCC TOTAL	\$25,183	\$30,000	\$8,000	\$6,000	\$6,000	\$6,000
REVENUES TOTAL	\$91,341	\$92,271	\$44,021	\$31,271	\$31,271	\$24,000
Expenses						
100 - NON-DEPARTMENTAL						
INTERFUND TRANSFERS						
5-50-8101 - XFR TO GENERAL FUND	\$29,070	\$39,000	-	-	\$0	\$0
INTERFUND TRANSFERS TOTAL	\$29,070	\$39,000	-	-	\$0	\$0
OPERATING CONTINGENCY						
5-50-9999 - OPERATING CONTINGENCY	-	-	-	-	\$0	\$0
OPERATING CONTINGENCY TOTAL	-	-	-	-	\$0	\$0
UNAPPROPRIATED ENDING FUND BALANCE						
5-90-9001 - UNAPPROPRIATED ENDING BAL	-	-	-	-	\$6,271	\$0
UNAPPROPRIATED ENDING FUND BALANCE TOTAL	-	-	-	-	\$6,271	\$0
100 - NON-DEPARTMENTAL TOTAL	\$29,070	\$39,000	-	-	\$6,271	\$0
281 - LPSCC						
MATERIALS & SERVICES						
5-20-5420 - MISCELLANEOUS EXPENSES	-	\$4,750	-	-	\$0	\$0
5-20-5830 - OTHER CONTRACTED SERVICES	-	\$12,500	\$18,750	\$12,500	\$25,000	\$24,000
5-20-5250 - OFFICE SUPPLIES	-	-	-	-	\$0	\$0
MATERIALS & SERVICES TOTAL	-	\$17,250	\$18,750	\$12,500	\$25,000	\$24,000
281 - LPSCC TOTAL	-	\$17,250	\$18,750	\$12,500	\$25,000	\$24,000
EXPENSES TOTAL	\$29,070	\$56,250	\$18,750	\$12,500	\$31,271	\$24,000



Line Item Detail by Fund

FY2026-27 Budget

Law Library Fund-206

Fund: 206-Law Library

FY2027 BUDGET-PROPOSED BUDGET SUMMARY						
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
Revenues						
100 - NON-DEPARTMENTAL						
3-01-0101 - BEG FUND BALANCE	\$29,892	\$34,503	\$39,458	\$44,918	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	-	\$44,918	\$47,000
3-65-0100 - INTEREST INCOME	\$1,140	\$979	\$863	\$665	\$1,000	\$912
3-65-0110 - INVESTMENT INCOME	-	\$736	\$979	\$1,253	-	\$742
100 - NON-DEPARTMENTAL TOTAL	\$31,032	\$36,218	\$41,300	\$46,836	\$45,918	\$48,654
105 - COUNTY CLERK						
3-20-1100 - STATE SHARED REV - OTHER	\$6,390	\$8,985	\$8,985	\$9,241	\$0	\$0
105 - COUNTY CLERK TOTAL	\$6,390	\$8,985	\$8,985	\$9,241	\$0	\$0
111 - DISTRICT ATTORNEY						
3-20-1100 - STATE SHARED REV - OTHER	-	-	-	-	\$8,985	\$9,000
111 - DISTRICT ATTORNEY TOTAL	-	-	-	-	\$8,985	\$9,000
REVENUES TOTAL	\$37,422	\$45,203	\$50,285	\$56,077	\$54,903	\$57,654
Expenses						
100 - NON-DEPARTMENTAL						
RESERVE FOR FUTURE EXPENDITURES						
5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	-	-	-	-	-	\$46,000
RESERVE FOR FUTURE EXPENDITURES TOTAL	-	-	-	-	-	\$46,000
100 - NON-DEPARTMENTAL TOTAL	-	-	-	-	-	\$46,000
105 - COUNTY CLERK						
MATERIALS & SERVICES						
5-20-5290 - BOOK PURCHASES	\$1,514	\$2,720	-	-	\$0	\$0
5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	\$1,170	\$0	-	-	\$0	\$0
5-20-5830 - OTHER CONTRACTED SERVICES	-	-	-	-	\$0	\$0
MATERIALS & SERVICES TOTAL	\$2,684	\$2,720	-	-	\$0	\$0
105 - COUNTY CLERK TOTAL	\$2,684	\$2,720	-	-	\$0	\$0
111 - DISTRICT ATTORNEY						
MATERIALS & SERVICES						
5-20-5290 - BOOK PURCHASES	-	-	\$2,050	-	-	\$3,644
5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	\$234	\$3,025	\$3,317	\$4,945	\$52,903	\$6,000
5-20-5830 - OTHER CONTRACTED SERVICES	-	-	-	-	\$2,000	\$2,000
MATERIALS & SERVICES TOTAL	\$234	\$3,025	\$5,367	\$4,945	\$54,903	\$11,644

FY2027 BUDGET-PROPOSED BUDGET SUMMARY						
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
111 - DISTRICT ATTORNEY TOTAL	\$234	\$3,025	\$5,367	\$4,945	\$54,903	\$11,644
199 - NON-DEPARTMENTAL						
MATERIALS & SERVICES						
5-20-8016 - INVESTMENT FEES - DISTRIBUTED	-	-	\$0	\$15	-	\$10
MATERIALS & SERVICES TOTAL	-	-	\$0	\$15	-	\$10
199 - NON-DEPARTMENTAL TOTAL	-	-	\$0	\$15	-	\$10
EXPENSES TOTAL	\$2,918	\$5,745	\$5,367	\$4,960	\$54,903	\$57,654



Line Item Detail by Fund

FY2026-27 Budget

Emergency Dispatch Fund-207

Fund: 207-Emergency Dispatch

FY2027 BUDGET-PROPOSED BUDGET SUMMARY						
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
Revenues						
100 - NON-DEPARTMENTAL						
3-01-0101 - BEG FUND BALANCE	\$780,578	\$999,083	\$1,270,273	\$1,404,987	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	-	\$1,404,986	\$625,000
3-65-0100 - INTEREST INCOME	\$24,901	\$24,026	\$23,289	\$12,500	\$10,000	\$21,180
3-65-0110 - INVESTMENT INCOME	-	\$17,636	\$29,455	\$33,115	-	\$20,052
100 - NON-DEPARTMENTAL TOTAL	\$805,479	\$1,040,745	\$1,323,017	\$1,450,602	\$1,414,986	\$666,232
113 - SHERIFF DEPARTMENT						
3-20-1100 - STATE SHARED REV - OTHER	-	-	-	\$0	-	-
3-20-1110 - 911 TAX	\$570,219	\$581,112	\$574,256	\$297,601	\$560,000	\$560,000
3-40-5014 - DISPATCH FEES	-	\$34,226	\$0	\$58,278	\$92,130	\$96,800
3-40-5054 - OTHER CONTRACT SERVICES	-	-	-	-	\$0	\$0
3-60-1050 - MISC REVENUE	-	-	\$976	-	-	-
113 - SHERIFF DEPARTMENT TOTAL	\$570,219	\$615,338	\$575,232	\$355,879	\$652,130	\$656,800
199 - NON-DEPARTMENTAL						
3-90-9101 - XFR FR GENERAL FUND	-	-	-	-	\$458,696	\$0
3-90-9500 - XFR FR ECHO WINDS FEES FUND	-	-	\$809,239	-	\$0	\$940,361
199 - NON-DEPARTMENTAL TOTAL	-	-	\$809,239	-	\$458,696	\$940,361
REVENUES TOTAL	\$1,375,698	\$1,656,083	\$2,707,488	\$1,806,480	\$2,525,812	\$2,263,393
Expenses						
100 - NON-DEPARTMENTAL						
OPERATING CONTINGENCY						
5-50-9999 - OPERATING CONTINGENCY	-	-	-	-	\$195,674	\$90,000
OPERATING CONTINGENCY TOTAL	-	-	-	-	\$195,674	\$90,000
UNAPPROPRIATED ENDING FUND BALANCE						
5-90-9001 - UNAPPROPRIATED ENDING BAL	-	-	-	-	\$444,503	\$315,948
UNAPPROPRIATED ENDING FUND BALANCE TOTAL	-	-	-	-	\$444,503	\$315,948
100 - NON-DEPARTMENTAL TOTAL	-	-	-	-	\$640,177	\$405,948
113 - SHERIFF DEPARTMENT						
MATERIALS & SERVICES						
5-20-5260 - ADVERTISING/MARKETING	-	\$438	\$760	-	-	-
5-20-5290 - BOOK PURCHASES	-	-	\$60	-	-	-
5-20-5310 - DUES & MEMBERSHIPS	\$131	\$136	-	-	\$200	\$200

FY2027 BUDGET-PROPOSED BUDGET SUMMARY

	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
5-20-5320 - FEES - OTHER	-	-	\$1	-	-	-
5-20-5370 - INSURANCE - LIABILITY	-	\$1,114	\$4,409	\$5,182	\$5,132	\$5,619
5-20-5390 - INSURANCE - VEHICLE	-	\$1,475	\$1,825	\$1,618	\$1,957	\$1,425
5-20-5440 - PRINTING & COPIES	-	-	-	\$4	-	\$0
5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	\$591	\$1,422	\$1,591	\$284	\$500	\$500
5-20-5500 - TELEPHONE & INTERNET	\$4,357	-	\$5,318	\$2,861	\$5,410	\$5,410
5-20-5510 - TRAINING & DEVELOPMENT	\$4,197	\$2,050	\$1,325	\$1,635	\$5,000	\$5,000
5-20-5520 - TRANSPORTATION - MILEAGE	-	-	-	-	\$200	\$0
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$4,007	\$3,491	\$2,090	\$3,277	\$6,000	\$6,000
5-20-5780 - INTERPRETER SERVICES	\$2,889	\$7,414	\$5,369	\$3,796	\$6,200	\$6,200
5-20-5830 - OTHER CONTRACTED SERVICES	\$244	\$2,675	\$768	\$1,468	\$3,000	\$2,000
5-20-5840 - EMPLOYMENT SCREENING	-	-	\$700	\$1,710	\$4,000	\$2,000
5-20-5860 - SOFTWARE MAINTENANCE	\$8,517	\$10,804	\$11,427	\$11,600	\$12,000	\$10,000
5-20-6520 - LEASES - SOFTWARE (SAAS)	-	-	\$3,920	\$4,184	\$3,394	\$5,518
5-20-6110 - COMPUTER HARDWARE/OFFICE EQUIP MAINT	\$9,000	\$96	-	-	\$10,000	\$5,000
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	\$2,288	\$2,178	\$77	\$77	\$5,000	\$2,000
5-20-5250 - OFFICE SUPPLIES	\$8,693	\$2,295	\$2,425	\$1,500	\$10,000	\$5,000
5-20-5600 - UNIFORMS CLOTHING EXPENSE	\$4,416	\$1,591	\$1,735	\$2,422	\$5,500	\$5,500
5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	-	\$60	\$2,275	\$107	\$5,000	\$5,000
5-20-5940 - FUEL	\$9,640	\$7,901	\$912	\$788	\$15,000	\$1,500
5-20-5960 - JANITORIAL SUPPLIES	-	\$42	-	-	-	-
5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	-	\$256	\$9,269	\$994	\$7,000	\$3,000
5-20-6010 - PROGRAM MATERIALS & SUPPLIES	\$1,043	\$367	-	\$2,452	\$5,000	\$5,000
MATERIALS & SERVICES TOTAL	\$60,013	\$45,804	\$56,257	\$45,959	\$115,493	\$81,872
PERSONNEL SERVICES						
5-10-1401 - STIPEND	-	-	-	-	\$0	\$0
5-10-1400 - WAGES & SALARIES	\$170,393	\$161,773	\$656,288	\$679,739	\$874,324	\$983,248
5-10-1420 - OVERTIME	\$1,140	\$622	\$6,194	\$4,798	\$14,613	\$10,884
5-10-1500 - EMPLOYEE INCENTIVES	\$13,021	\$11,701	\$48,670	\$43,825	\$6,979	\$6,979
5-10-1430 - FRINGE BENEFITS	\$49,070	\$43,725	\$208,130	\$232,426	\$265,159	\$304,170
5-10-1440 - PERS	-	-	\$17,644	\$24,340	\$48,799	\$62,544
5-10-1450 - TAXES	\$13,671	\$12,870	\$52,281	\$53,285	\$72,946	\$81,414
5-10-1460 - UNEMPLOYMENT INS	\$2,251	\$2,996	\$11,367	\$11,219	\$11,927	\$17,691
5-10-1470 - WORKERS COMP INS	\$453	\$210	\$2,566	\$1,934	\$2,318	\$2,611
5-10-1480 - RETIREMENT-DB	\$46,852	\$43,176	\$243,104	\$270,306	\$317,437	\$250,715
5-10-1490 - RETIREMENT-DC	-	-	-	-	\$0	\$0
PERSONNEL SERVICES TOTAL	\$296,850	\$276,654	\$1,246,244	\$1,321,871	\$1,614,502	\$1,720,256
CAPITAL OUTLAY						
5-40-9030 - IT HARDWARE > \$5K	-	\$22,921	-	\$117,449	\$155,640	\$55,000
5-40-9060 - EQUIPMENT & FURNISHINGS > \$5K	\$19,752	-	-	-	\$0	\$0
5-40-9120 - VEHICLES	-	\$40,432	-	-	\$0	\$0
CAPITAL OUTLAY TOTAL	\$19,752	\$63,352	-	\$117,449	\$155,640	\$55,000
OPERATING CONTINGENCY						
5-50-9999 - OPERATING CONTINGENCY	-	-	-	-	\$0	-
OPERATING CONTINGENCY TOTAL	-	-	-	-	\$0	-
UNAPPROPRIATED ENDING FUND BALANCE						
5-90-9001 - UNAPPROPRIATED ENDING BAL	-	-	-	-	\$0	\$0
UNAPPROPRIATED ENDING FUND BALANCE TOTAL	-	-	-	-	\$0	\$0
113 - SHERIFF DEPARTMENT TOTAL	\$376,615	\$385,810	\$1,302,502	\$1,485,279	\$1,885,635	\$1,857,128
199 - NON-DEPARTMENTAL						
MATERIALS & SERVICES						
5-20-8016 - INVESTMENT FEES - DISTRIBUTED	-	-	\$0	\$475	-	\$317
MATERIALS & SERVICES TOTAL	-	-	\$0	\$475	-	\$317
199 - NON-DEPARTMENTAL TOTAL	-	-	\$0	\$475	-	\$317
EXPENSES TOTAL	\$376,615	\$385,810	\$1,302,502	\$1,485,753	\$2,525,812	\$2,263,393



Line Item Detail by Fund

FY2026-27 Budget

Corner Preservation Fund-208

Fund: 208-Corner Preservation

	FY2027 BUDGET-PROPOSED BUDGET SUMMARY					
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
Revenues						
100 - NON-DEPARTMENTAL						
3-01-0101 - BEG FUND BALANCE	\$277,051	\$298,933	\$323,905	\$351,711	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	-	\$351,711	\$375,000
3-65-0100 - INTEREST INCOME	\$9,315	\$7,841	\$6,505	\$4,759	\$4,000	\$7,106
3-65-0110 - INVESTMENT INCOME	-	\$5,893	\$7,286	\$9,308	-	\$5,622
100 - NON-DEPARTMENTAL TOTAL	\$286,366	\$312,667	\$337,697	\$365,779	\$355,711	\$387,728
118 - SURVEYOR'S DEPARTMENT						
3-40-5066 - SURVEYOR FEES	\$13,167	\$11,239	\$14,014	\$13,006	\$15,000	\$14,500
118 - SURVEYOR'S DEPARTMENT TOTAL	\$13,167	\$11,239	\$14,014	\$13,006	\$15,000	\$14,500
REVENUES TOTAL	\$299,533	\$323,905	\$351,711	\$378,784	\$370,711	\$402,228
Expenses						
100 - NON-DEPARTMENTAL						
RESERVE FOR FUTURE EXPENDITURES						
5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	-	-	-	-	-	\$302,153
RESERVE FOR FUTURE EXPENDITURES TOTAL	-	-	-	-	-	\$302,153
UNAPPROPRIATED ENDING FUND BALANCE						
5-90-9001 - UNAPPROPRIATED ENDING BAL	-	-	-	-	\$159,711	\$0
UNAPPROPRIATED ENDING FUND BALANCE TOTAL	-	-	-	-	\$159,711	\$0
100 - NON-DEPARTMENTAL TOTAL	-	-	-	-	\$159,711	\$302,153
118 - SURVEYOR'S DEPARTMENT						
MATERIALS & SERVICES						
5-20-5770 - SURVEYOR SERVICES	\$600	-	-	-	\$0	\$0
5-20-5830 - OTHER CONTRACTED SERVICES	-	-	-	-	\$211,000	\$100,000
MATERIALS & SERVICES TOTAL	\$600	-	-	-	\$211,000	\$100,000
118 - SURVEYOR'S DEPARTMENT TOTAL	\$600	-	-	-	\$211,000	\$100,000
199 - NON-DEPARTMENTAL						
MATERIALS & SERVICES						
5-20-8016 - INVESTMENT FEES - DISTRIBUTED	-	-	\$0	\$112	-	\$75
MATERIALS & SERVICES TOTAL	-	-	\$0	\$112	-	\$75
199 - NON-DEPARTMENTAL TOTAL	-	-	\$0	\$112	-	\$75

	FY2027 BUDGET-PROPOSED BUDGET SUMMARY					
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
EXPENSES TOTAL	\$600	-	\$0	\$112	\$370,711	\$402,228



Line Item Detail by Fund

FY2026-27 Budget

Finley Butte License Fee Fund-210

Fund: 210-Finley Butte License Fees

FY2027 BUDGET-PROPOSED BUDGET SUMMARY						
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
Revenues						
100 - NON-DEPARTMENTAL						
3-01-0101 - BEG FUND BALANCE	\$1,265,098	\$1,653,599	\$1,856,489	\$1,070,338	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	-	\$1,069,627	\$20,000
3-65-0100 - INTEREST INCOME	\$40,286	\$34,579	\$27,104	\$12,325	\$25,000	\$28,574
3-65-0110 - INVESTMENT INCOME	-	\$10,203	\$10,533	\$28,640	-	\$12,345
100 - NON-DEPARTMENTAL TOTAL	\$1,305,384	\$1,698,381	\$1,894,127	\$1,111,302	\$1,094,627	\$60,919
260 - FINLEY BUTTE LICENSE FEE						
3-40-1070 - LANDFILL LICENSE	\$2,005,368	\$2,448,558	\$2,698,867	\$1,825,108	\$2,500,000	\$3,250,000
260 - FINLEY BUTTE LICENSE FEE TOTAL	\$2,005,368	\$2,448,558	\$2,698,867	\$1,825,108	\$2,500,000	\$3,250,000
REVENUES TOTAL	\$3,310,753	\$4,146,938	\$4,592,994	\$2,936,410	\$3,594,627	\$3,310,919
Expenses						
100 - NON-DEPARTMENTAL						
UNAPPROPRIATED ENDING FUND BALANCE						
5-90-9001 - UNAPPROPRIATED ENDING BAL	-	-	-	-	\$0	\$0
UNAPPROPRIATED ENDING FUND BALANCE TOTAL	-	-	-	-	\$0	\$0
100 - NON-DEPARTMENTAL TOTAL	-	-	-	-	\$0	\$0
199 - NON-DEPARTMENTAL						
MATERIALS & SERVICES						
5-20-8016 - INVESTMENT FEES - DISTRIBUTED	-	-	\$0	\$85	-	\$57
MATERIALS & SERVICES TOTAL	-	-	\$0	\$85	-	\$57
INTERFUND TRANSFERS						
5-50-8101 - XFR TO GENERAL FUND	-	-	\$375,603	\$161,445	\$271,407	\$248,735
5-50-8201 - XFR TO ROAD FUND EQUIP RES	-	-	-	\$651,426	\$651,426	\$287,000
5-50-8202 - XFR TO ROAD FUND	-	-	\$3,147,053	\$1,943,590	\$2,671,794	\$2,739,006
5-50-8224 - XFR TO WEED EQUIP. RESERVE	-	-	-	-	-	\$36,121
INTERFUND TRANSFERS TOTAL	-	-	\$3,522,656	\$2,756,461	\$3,594,627	\$3,310,862
199 - NON-DEPARTMENTAL TOTAL	-	-	\$3,522,656	\$2,756,546	\$3,594,627	\$3,310,919
260 - FINLEY BUTTE LICENSE FEE						
MATERIALS & SERVICES						
5-20-5420 - MISCELLANEOUS EXPENSES	\$21,154	-	-	-	\$0	\$0
MATERIALS & SERVICES TOTAL	\$21,154	-	-	-	\$0	\$0
INTERFUND TRANSFERS						

FY2027 BUDGET-PROPOSED BUDGET SUMMARY

	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
5-50-8101 - XFR TO GENERAL FUND	-	\$87,400	-	-	\$0	\$0
5-50-8201 - XFR TO ROAD FUND EQUIP RES	-	\$643,589	-	-	\$0	\$0
5-50-8202 - XFR TO ROAD FUND	\$1,636,000	\$1,395,725	-	-	\$0	\$0
5-50-8224 - XFR TO WEED EQUIP. RESERVE	-	\$163,735	-	-	\$0	\$0
INTERFUND TRANSFERS TOTAL	\$1,636,000	\$2,290,449	-	-	\$0	\$0
260 - FINLEY BUTTE LICENSE FEE TOTAL	\$1,657,154	\$2,290,449	-	-	\$0	\$0
EXPENSES TOTAL	\$1,657,154	\$2,290,449	\$3,522,656	\$2,756,546	\$3,594,627	\$3,310,919



Line Item Detail by Fund

FY2026-27 Budget

County School Fund-211

Fund 211: County School Fund

	FY2027 BUDGET-PROPOSED BUDGET SUMMARY					
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
Revenues						
100 - NON-DEPARTMENTAL						
3-01-0101 - BEG FUND BALANCE	\$57	-	-	-	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	-	\$0	\$0
3-65-0100 - INTEREST INCOME	\$50	\$310	\$331	\$311	\$300	\$251
100 - NON-DEPARTMENTAL TOTAL	\$106	\$310	\$331	\$311	\$300	\$251
270 - COUNTY SCHOOL FUND						
3-10-9003 - TAXES LEVIED IN CURRENT YR	-	-	-	-	\$0	\$0
3-10-0104 - PREVIOUSLY LEVIED TAXES	-	-	-	-	\$0	\$0
3-20-1080 - PMT IN LIEU OF TAX	\$214,401	\$228,481	\$245,060	\$259,756	\$228,500	\$270,000
3-20-1030 - FEDERAL FOREST FEES	\$39,784	\$36,501	\$7,377	\$72,811	\$41,700	\$37,000
3-64-1000 - ASSET SALE PROCEEDS	-	-	-	-	\$0	\$0
3-65-0100 - INTEREST INCOME	\$399	-	-	-	\$0	\$100
270 - COUNTY SCHOOL FUND TOTAL	\$254,584	\$264,982	\$252,436	\$332,567	\$270,200	\$307,100
REVENUES TOTAL	\$254,691	\$265,292	\$252,767	\$332,878	\$270,500	\$307,351
Expenses						
270 - COUNTY SCHOOL FUND						
SPECIAL PAYMENTS						
5-50-7030 - PASS THRU PAYMENTS -LOCAL GOVT	-	\$1	\$996	-	\$270,500	\$37,351
5-50-7050 - TAX TURNOVER	\$254,691	\$265,291	\$251,771	\$292,928	\$0	\$270,000
SPECIAL PAYMENTS TOTAL	\$254,691	\$265,292	\$252,767	\$292,928	\$270,500	\$307,351
270 - COUNTY SCHOOL FUND TOTAL	\$254,691	\$265,292	\$252,767	\$292,928	\$270,500	\$307,351
EXPENSES TOTAL	\$254,691	\$265,292	\$252,767	\$292,928	\$270,500	\$307,351



Line Item Detail by Fund

FY2026-27 Budget

Ione School Fund-212

Fund: 212-Ione School

FY2027 BUDGET-PROPOSED BUDGET SUMMARY						
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
Revenues						
100 - NON-DEPARTMENTAL						
3-01-0101 - BEG FUND BALANCE	\$6	\$0	\$0	-	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	-	\$0	\$0
3-65-0100 - INTEREST INCOME	\$3	\$18	\$20	\$17	\$30	\$15
100 - NON-DEPARTMENTAL TOTAL	\$9	\$18	\$20	\$17	\$30	\$15
280 - IONE SCHOOL FUND						
3-10-9003 - TAXES LEVIED IN CURRENT YR	-	-	-	-	\$0	\$0
3-10-0104 - PREVIOUSLY LEVIED TAXES	-	-	-	-	\$0	\$0
3-20-1080 - PMT IN LIEU OF TAX	\$14,325	\$13,298	\$14,788	\$14,335	\$15,500	\$15,500
3-10-1001 - EASTERN OR SEVERANCE TAX	\$0	\$0	\$0	-	\$0	\$0
3-20-1030 - FEDERAL FOREST FEES	\$2,658	\$2,124	\$445	\$4,018	\$3,350	\$4,000
3-64-1000 - ASSET SALE PROCEEDS	-	-	-	-	\$0	\$0
3-65-0100 - INTEREST INCOME	\$27	-	-	-	\$0	\$7
280 - IONE SCHOOL FUND TOTAL	\$17,010	\$15,422	\$15,233	\$18,353	\$18,850	\$19,507
REVENUES TOTAL	\$17,019	\$15,440	\$15,253	\$18,370	\$18,880	\$19,522
Expenses						
280 - IONE SCHOOL FUND						
SPECIAL PAYMENTS						
5-50-7030 - PASS THRU PAYMENTS -LOCAL GOVT	-	-	\$60	-	\$18,880	\$4,022
5-50-7050 - TAX TURNOVER	\$17,019	\$15,440	\$15,193	\$16,166	\$0	\$15,500
SPECIAL PAYMENTS TOTAL	\$17,019	\$15,440	\$15,253	\$16,166	\$18,880	\$19,522
280 - IONE SCHOOL FUND TOTAL	\$17,019	\$15,440	\$15,253	\$16,166	\$18,880	\$19,522
EXPENSES TOTAL	\$17,019	\$15,440	\$15,253	\$16,166	\$18,880	\$19,522



Line Item Detail by Fund

FY2026-27 Budget

Fair Fund-214

Fund: 214-Fair

	FY2027 BUDGET-PROPOSED BUDGET SUMMARY					
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
Revenues						
100 - NON-DEPARTMENTAL						
3-01-0101 - BEG FUND BALANCE	\$309,844	\$226,503	\$201,607	\$288,807	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	-	\$288,808	\$95,303
3-10-9003 - TAXES LEVIED IN CURRENT YR	-	-	-	-	\$0	\$0
3-10-0104 - PREVIOUSLY LEVIED TAXES	-	-	-	-	\$0	\$0
3-20-1060 - LOTTERY DOLLARS	\$53,167	\$53,167	\$0	-	\$0	\$0
3-40-5006 - FACILITY RENTAL	\$900	-	-	-	-	-
3-40-5015 - COPIES/PRINTING/FAX FEES	-	-	-	-	\$0	\$0
3-40-5016 - EQUIPMENT RENTAL	\$370	\$75	-	-	\$0	\$0
3-60-1040 - UNRECONCILED DEPOSITS	-	-	\$0	-	-	-
3-60-1050 - MISC REVENUE	\$662	-	-	-	\$0	\$0
3-64-1000 - ASSET SALE PROCEEDS	-	-	-	-	\$0	\$0
3-80-7075 - REIMBURSEMENTS	-	-	-	-	\$0	\$0
3-65-0100 - INTEREST INCOME	\$8,215	\$5,728	\$4,413	\$2,918	\$2,000	\$5,319
3-65-0110 - INVESTMENT INCOME	-	\$4,678	\$6,791	\$7,697	-	\$4,792
100 - NON-DEPARTMENTAL TOTAL	\$373,157	\$290,150	\$212,811	\$299,422	\$290,808	\$105,414
199 - NON-DEPARTMENTAL						
3-90-9500 - XFR FR ECHO WINDS FEES FUND	-	-	\$152,217	-	\$0	\$105,995
199 - NON-DEPARTMENTAL TOTAL	-	-	\$152,217	-	\$0	\$105,995
301 - INDOOR/OUTDOOR ARENA						
3-40-5006 - FACILITY RENTAL	\$935	\$150	-	-	\$0	-
3-40-5011 - SALES	\$40	-	-	-	\$0	-
3-40-5030 - MISC FEES	\$550	-	-	-	-	-
301 - INDOOR/OUTDOOR ARENA TOTAL	\$1,525	\$150	-	-	\$0	-
303 - SPECIAL EVENT						
3-40-5005 - CONCESSIONS	-	-	-	-	\$0	-
3-40-5011 - SALES	-	-	-	-	\$0	-
3-40-5017 - ADMISSION FEES	\$13,945	-	-	-	-	-
3-40-5018 - SPONSORSHIP FEES	\$7,500	-	-	-	\$0	-
3-60-1000 - CONTRIBUTIONS & DONATIONS	-	-	-	-	\$0	-
3-80-7075 - REIMBURSEMENTS	-	-	-	-	\$0	-
303 - SPECIAL EVENT TOTAL	\$21,445	-	-	-	\$0	-

	FY2027 BUDGET-PROPOSED BUDGET SUMMARY					
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
304 - FAIR						
3-30-4010 - STATE GRANTS	-	-	\$0	-	-	-
3-30-4020 - LOCAL GRANTS	-	\$5,500	-	-	-	-
3-20-1060 - LOTTERY DOLLARS	-	-	\$53,167	\$79,783	\$53,167	\$79,783
3-40-5004 - CAMPING FEES	-	\$1,878	\$33,644	\$21,118	\$9,000	\$12,000
3-40-5005 - CONCESSIONS	\$1,000	\$1,485	\$1,390	\$1,450	\$1,200	\$1,500
3-40-5006 - FACILITY RENTAL	\$450	\$2,915	\$3,268	\$2,510	\$2,300	\$2,500
3-40-5011 - SALES	-	\$2,040	\$900	\$90	\$800	\$250
3-40-5013 - ADVERTISING FEES	\$160	\$500	\$800	-	\$500	\$750
3-40-5016 - EQUIPMENT RENTAL	-	\$233	\$810	\$825	\$400	\$800
3-40-5017 - ADMISSION FEES	\$3,500	\$11,166	\$140	\$90	\$500	\$1,000
3-40-5018 - SPONSORSHIP FEES	\$5,650	\$55,260	\$34,450	\$9,950	\$30,000	\$35,000
3-40-5030 - MISC FEES	-	\$52	-	\$106	\$100	\$0
3-40-5054 - OTHER CONTRACT SERVICES	-	-	\$12,050	-	-	-
3-60-1000 - CONTRIBUTIONS & DONATIONS	-	-	-	-	\$50	\$0
3-60-1050 - MISC REVENUE	\$1,246	\$887	\$831	\$1,155	\$700	\$1,200
3-80-7075 - REIMBURSEMENTS	-	\$3,024	-	-	\$0	\$0
3-90-9101 - XFR FR GENERAL FUND	-	\$73,000	-	-	\$0	\$0
304 - FAIR TOTAL	\$12,006	\$157,940	\$141,450	\$117,077	\$98,717	\$134,783
REVENUES TOTAL	\$408,133	\$448,241	\$506,478	\$416,499	\$389,525	\$346,192
Expenses						
100 - NON-DEPARTMENTAL						
MATERIALS & SERVICES						
5-20-5260 - ADVERTISING/MARKETING	\$60	\$6,621	-	-	\$0	\$0
5-20-5270 - ALARM MONITORING	-	\$418	-	-	\$0	\$0
5-20-5280 - BANKING & MERCHANT FEES	\$80	\$1	-	-	\$0	\$0
5-20-5310 - DUES & MEMBERSHIPS	-	\$2,000	-	-	\$0	\$0
5-20-5320 - FEES - OTHER	\$95	-	-	-	-	-
5-20-5370 - INSURANCE - LIABILITY	\$22,177	-	-	-	\$0	\$0
5-20-5380 - INSURANCE-PROPERTY	-	-	-	-	\$0	\$0
5-20-5420 - MISCELLANEOUS EXPENSES	\$1,091	-	-	-	\$0	\$0
5-20-5430 - POSTAGE/SHIPPING	\$63	-	-	-	-	-
5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	\$2,000	-	-	-	\$0	\$0
5-20-5500 - TELEPHONE & INTERNET	\$2,116	\$1,680	\$0	-	\$0	\$0
5-20-5510 - TRAINING & DEVELOPMENT	\$95	-	-	-	-	-
5-20-5520 - TRANSPORTATION - MILEAGE	-	-	-	-	\$0	\$0
5-20-5560 - UTILITIES - ELECTRICTY	\$8,488	\$4,375	-	-	\$0	\$0
5-20-5570 - UTILITIES - GAS	\$9,284	\$437	-	-	\$0	\$0
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	-	\$1,264	-	-	\$0	\$0
5-20-5590 - UTILITIES - WATER/SEWER	\$3,570	\$2,002	-	-	\$0	\$0
5-20-5610 - GARBAGE/WASTE DISPOSAL	\$4,051	\$2,873	-	-	\$0	\$0
5-20-5830 - OTHER CONTRACTED SERVICES	\$430	\$916	-	-	\$0	\$0
5-20-6520 - LEASES - SOFTWARE (SAAS)	\$432	\$59	-	-	\$0	\$0
5-20-6530 - RENTAL - EQUIPMENT	-	\$5,522	-	-	\$0	\$0
5-20-6100 - BUILDING MAINTENANCE	\$579	\$3,824	-	-	\$0	\$0
5-20-6130 - GROUNDS MAINTENANCE	\$68	\$194	-	-	\$0	\$0
5-20-6140 - MISCELLANEOUS REPAIR & MAINT	\$3,231	\$1,121	-	-	\$0	\$0
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	-	\$42	-	-	\$0	\$0
5-20-5250 - OFFICE SUPPLIES	\$980	\$727	-	-	\$0	\$0
5-20-5930 - EQUIPMENT < \$5K	-	\$3,390	-	-	\$0	\$0
5-20-5940 - FUEL	\$487	\$797	-	-	\$0	\$0
5-20-5950 - HOSPITALITY EVENT SUPPLIES	-	\$5,443	-	-	\$0	\$0
5-20-5960 - JANITORIAL SUPPLIES	-	\$1,138	-	-	\$0	\$0
5-20-5970 - MISCELLANEOUS SUPPLIES	\$8,859	\$158	-	-	\$0	\$0
MATERIALS & SERVICES TOTAL	\$68,235	\$45,002	\$0	-	\$0	\$0
INTERFUND TRANSFERS						
5-50-8226 - XFR TO FAIR ROOF RESERVE	\$2,000	-	-	-	\$0	\$0
5-50-8236 - XFR TO FAIR IMPROVEMENT FUND	\$5,000	-	-	-	\$0	\$0

	FY2027 BUDGET-PROPOSED BUDGET SUMMARY					
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
INTERFUND TRANSFERS TOTAL	\$7,000	-	-	-	\$0	\$0
OPERATING CONTINGENCY						
5-50-9999 - OPERATING CONTINGENCY	-	-	-	-	\$23,137	\$11,500
OPERATING CONTINGENCY TOTAL	-	-	-	-	\$23,137	\$11,500
RESERVE FOR FUTURE EXPENDITURES						
5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	-	-	-	-	\$52,750	\$29,959
RESERVE FOR FUTURE EXPENDITURES TOTAL	-	-	-	-	\$52,750	\$29,959
UNAPPROPRIATED ENDING FUND BALANCE						
5-90-9001 - UNAPPROPRIATED ENDING BAL	-	-	-	-	\$42,553	\$75,500
UNAPPROPRIATED ENDING FUND BALANCE TOTAL	-	-	-	-	\$42,553	\$75,500
100 - NON-DEPARTMENTAL TOTAL	\$75,235	\$45,002	\$0	-	\$118,440	\$116,959
199 - NON-DEPARTMENTAL						
MATERIALS & SERVICES						
5-20-8016 - INVESTMENT FEES - DISTRIBUTED	-	-	\$0	\$109	-	\$73
MATERIALS & SERVICES TOTAL	-	-	\$0	\$109	-	\$73
199 - NON-DEPARTMENTAL TOTAL	-	-	\$0	\$109	-	\$73
301 - INDOOR/OUTDOOR ARENA						
MATERIALS & SERVICES						
5-20-5270 - ALARM MONITORING	\$236	-	-	-	\$0	-
5-20-5420 - MISCELLANEOUS EXPENSES	-	-	-	-	\$0	-
5-20-5830 - OTHER CONTRACTED SERVICES	\$822	-	-	-	\$0	-
5-20-6140 - MISCELLANEOUS REPAIR & MAINT	\$163	\$95	-	-	\$0	-
5-20-5970 - MISCELLANEOUS SUPPLIES	-	-	-	-	\$0	-
MATERIALS & SERVICES TOTAL	\$1,221	\$95	-	-	\$0	-
301 - INDOOR/OUTDOOR ARENA TOTAL	\$1,221	\$95	-	-	\$0	-
303 - SPECIAL EVENT						
MATERIALS & SERVICES						
5-20-5260 - ADVERTISING/MARKETING	\$207	-	-	-	\$0	-
5-20-5420 - MISCELLANEOUS EXPENSES	-	-	-	-	\$0	-
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$1,038	-	-	-	\$0	-
5-20-5830 - OTHER CONTRACTED SERVICES	\$22,570	\$2,250	-	-	\$0	-
5-20-6530 - RENTAL - EQUIPMENT	\$1,450	-	-	-	\$0	-
5-20-5250 - OFFICE SUPPLIES	-	-	-	-	\$0	-
5-20-5950 - HOSPITALITY EVENT SUPPLIES	\$333	-	-	-	-	-
MATERIALS & SERVICES TOTAL	\$25,598	\$2,250	-	-	\$0	-
303 - SPECIAL EVENT TOTAL	\$25,598	\$2,250	-	-	\$0	-
304 - FAIR						
MATERIALS & SERVICES						
5-20-5260 - ADVERTISING/MARKETING	\$3,655	\$2,844	\$18,806	\$7,996	\$12,000	\$12,000
5-20-5270 - ALARM MONITORING	-	\$322	\$806	\$743	\$800	\$1,188
5-20-5280 - BANKING & MERCHANT FEES	-	\$62	\$1,192	\$700	\$1,100	\$1,100
5-20-5290 - BOOK PURCHASES	-	-	-	-	\$0	\$0
5-20-5310 - DUES & MEMBERSHIPS	-	-	\$2,060	\$2,147	\$2,100	\$2,122
5-20-5320 - FEES - OTHER	-	\$100	\$116	\$15	\$100	\$115
5-20-5330 - FEES - PERMITS/LICENSES	-	\$85	-	-	\$200	\$200
5-20-5370 - INSURANCE - LIABILITY	-	\$1,073	\$968	\$1,090	\$1,080	\$1,180
5-20-5380 - INSURANCE-PROPERTY	-	\$26,747	\$33,144	\$50,582	\$34,602	\$32,750
5-20-5390 - INSURANCE - VEHICLE	-	\$182	\$187	\$531	\$726	\$0
5-20-5420 - MISCELLANEOUS EXPENSES	\$11,678	\$7,904	\$9,045	\$5,700	\$10,000	\$8,000
5-20-5430 - POSTAGE/SHIPPING	-	\$68	\$32	\$78	\$75	\$200
5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	-	-	-	\$53	-	\$0
5-20-5480 - REFUNDS	-	\$300	\$512	\$0	\$0	\$0
5-20-5500 - TELEPHONE & INTERNET	-	\$1,223	\$3,302	\$2,517	\$3,650	\$6,350
5-20-5510 - TRAINING & DEVELOPMENT	-	\$325	\$989	\$462	\$700	\$1,110
5-20-5560 - UTILITIES - ELECTRICTY	-	\$2,892	\$11,602	\$7,889	\$12,500	\$12,500
5-20-5570 - UTILITIES - GAS	-	\$8,067	\$8,254	\$4,497	\$9,000	\$9,000
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	-	\$984	\$2,105	\$922	\$3,700	\$1,950
5-20-5590 - UTILITIES - WATER/SEWER	-	\$1,654	\$4,381	\$2,886	\$5,000	\$5,000

	FY2027 BUDGET-PROPOSED BUDGET SUMMARY					
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
5-20-5610 - GARBAGE/WASTE DISPOSAL	–	\$1,342	\$4,860	\$3,236	\$5,000	\$4,000
5-20-5720 - ARCHITECTUAL & ENGINEERING SER	–	–	–	\$3,250	–	\$0
5-20-5760 - CONTRACT EMPLOYEES	–	\$910	–	–	–	–
5-20-5790 - JANITORIAL SERVICES	\$4,300	–	–	–	\$0	\$0
5-20-5830 - OTHER CONTRACTED SERVICES	\$33,020	\$52,805	\$48,475	\$53,256	\$60,000	\$60,000
5-20-6520 - LEASES - SOFTWARE (SAAS)	\$500	\$1,752	\$1,525	\$1,790	\$1,247	\$2,171
5-20-6530 - RENTAL - EQUIPMENT	\$3,250	\$9,784	\$5,040	\$4,401	\$5,000	\$5,236
5-20-6100 - BUILDING MAINTENANCE	–	\$2,403	\$1,329	\$1,464	\$2,500	\$2,500
5-20-6130 - GROUNDS MAINTENANCE	–	\$524	\$3,094	\$949	\$2,500	\$5,250
5-20-6140 - MISCELLANEOUS REPAIR & MAINT	–	\$5,286	\$3,130	\$286	\$0	\$300
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	–	\$291	\$11	\$851	\$2,000	\$1,000
5-20-5250 - OFFICE SUPPLIES	\$124	\$63	\$621	\$825	\$900	\$900
5-20-5600 - UNIFORMS CLOTHING EXPENSE	–	–	\$3,182	\$350	\$4,000	\$1,500
5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	–	–	\$1,660	–	\$0	\$0
5-20-5930 - EQUIPMENT < \$5K	–	\$5,268	\$3,765	\$7,598	\$6,500	\$1,000
5-20-5940 - FUEL	–	–	\$289	\$1,253	\$600	\$750
5-20-5950 - HOSPITALITY EVENT SUPPLIES	–	\$1,782	\$4,782	\$573	\$5,000	\$4,350
5-20-5960 - JANITORIAL SUPPLIES	–	–	\$904	\$1,115	–	\$2,998
5-20-5970 - MISCELLANEOUS SUPPLIES	–	–	–	\$221	–	\$500
5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	–	–	–	\$41	\$0	\$1,100
5-20-6050 - SMALL TOOLS & EQUIPMENT < \$5K	–	\$580	\$2,389	\$217	–	\$500
MATERIALS & SERVICES TOTAL	\$56,527	\$137,621	\$182,558	\$170,483	\$192,580	\$188,820
PERSONNEL SERVICES						
5-10-1401 - STIPEND	–	–	–	–	\$0	\$0
5-10-1400 - WAGES & SALARIES	\$20,924	\$32,383	\$30,364	\$32,978	\$28,617	\$26,916
5-10-1420 - OVERTIME	–	–	–	–	\$0	\$0
5-10-1500 - EMPLOYEE INCENTIVES	–	–	–	–	\$0	\$0
5-10-1430 - FRINGE BENEFITS	-\$10	–	–	–	\$315	\$315
5-10-1440 - PERS	–	–	–	\$5,147	\$6,718	\$3,181
5-10-1450 - TAXES	\$1,764	\$2,477	\$2,323	\$2,523	\$2,330	\$2,193
5-10-1460 - UNEMPLOYMENT INS	\$308	\$545	\$590	\$675	\$493	\$654
5-10-1470 - WORKERS COMP INS	\$27	\$45	\$36	\$21	\$32	\$30
5-10-1480 - RETIREMENT-DB	\$36	–	–	–	\$0	\$6,751
5-10-1490 - RETIREMENT-DC	–	–	–	–	\$0	\$0
PERSONNEL SERVICES TOTAL	\$23,049	\$35,450	\$33,312	\$41,344	\$38,505	\$40,040
CAPITAL OUTLAY						
5-40-9060 - EQUIPMENT & FURNISHINGS > \$5K	–	–	–	\$37,598	\$40,000	\$0
5-40-9020 - BUILDING IMPROVEMENTS	–	\$26,125	\$1,392	–	–	–
CAPITAL OUTLAY TOTAL	–	\$26,125	\$1,392	\$37,598	\$40,000	\$0
SPECIAL PAYMENTS						
5-50-7010 - PASS THRU PAYMENTS - STATE	–	–	\$308	\$376	–	\$300
5-50-7020 - PASS THRU PAYMENTS - OTHER	–	\$90	\$100	–	\$0	\$0
SPECIAL PAYMENTS TOTAL	–	\$90	\$408	\$376	\$0	\$300
304 - FAIR TOTAL	\$79,576	\$199,286	\$217,670	\$249,800	\$271,085	\$229,160
EXPENSES TOTAL	\$181,630	\$246,633	\$217,670	\$249,909	\$389,525	\$346,192



Line Item Detail by Fund

FY2026-27 Budget

Technology Reserve-215

Fund: 215-Technology Reserve

FY2027 BUDGET-PROPOSED BUDGET SUMMARY						
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
Revenues						
100 - NON-DEPARTMENTAL						
3-01-0101 - BEG FUND BALANCE	\$87,215	\$110,439	\$253,552	\$950,910	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	-	\$950,910	\$600,000
3-65-0100 - INTEREST INCOME	\$3,224	\$6,359	\$12,107	\$11,294	\$16,500	\$8,246
3-65-0110 - INVESTMENT INCOME	-	\$4,876	\$21,508	\$25,060	-	\$12,861
100 - NON-DEPARTMENTAL TOTAL	\$90,439	\$121,673	\$287,167	\$987,264	\$967,410	\$621,107
125 - INFORMATION TECHNOLOGY						
3-30-4000 - FEDERAL GRANTS	-	-	-	-	\$0	\$0
3-90-9101 - XFR FR GENERAL FUND	\$20,000	-	-	-	\$0	\$0
3-90-9217 - XFR FR PROGRAMMING RESERVE	-	\$140,484	-	-	\$0	\$0
125 - INFORMATION TECHNOLOGY TOTAL	\$20,000	\$140,484	-	-	\$0	\$0
199 - NON-DEPARTMENTAL						
3-90-9101 - XFR FR GENERAL FUND	-	-	\$108,947	-	\$0	\$200,000
3-90-9500 - XFR FR ECHO WINDS FEES FUND	-	-	\$150,000	\$253,500	\$253,500	\$209,122
3-90-9540 - XFR FR RESILIENCY FUND	-	-	\$731,052	-	\$0	\$0
199 - NON-DEPARTMENTAL TOTAL	-	-	\$989,999	\$253,500	\$253,500	\$409,122
REVENUES TOTAL	\$110,439	\$262,158	\$1,277,166	\$1,240,764	\$1,220,910	\$1,030,229
Expenses						
100 - NON-DEPARTMENTAL						
RESERVE FOR FUTURE EXPENDITURES						
5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	-	-	-	-	\$150,000	\$350,000
RESERVE FOR FUTURE EXPENDITURES TOTAL	-	-	-	-	\$150,000	\$350,000
UNAPPROPRIATED ENDING FUND BALANCE						
5-90-9001 - UNAPPROPRIATED ENDING BAL	-	-	-	-	\$50,910	\$0
UNAPPROPRIATED ENDING FUND BALANCE TOTAL	-	-	-	-	\$50,910	\$0
100 - NON-DEPARTMENTAL TOTAL	-	-	-	-	\$200,910	\$350,000
125 - INFORMATION TECHNOLOGY						
MATERIALS & SERVICES						
5-20-5740 - CONSULTING SERVICES	-	-	\$46,968	-	\$50,000	\$0
5-20-6520 - LEASES - SOFTWARE (SAAS)	-	-	\$258,251	\$4,200	\$0	\$90,000
5-20-6540 - RENTAL - VENUE	-	-	\$303	-	-	-
5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	-	-	-	\$8,867	\$0	\$50,000

FY2027 BUDGET-PROPOSED BUDGET SUMMARY

	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
MATERIALS & SERVICES TOTAL	-	-	\$305,522	\$13,067	\$50,000	\$140,000
CAPITAL OUTLAY						
5-40-9030 - IT HARDWARE > \$5K	-	\$8,629	\$20,733	\$20,049	\$200,000	\$100,000
5-40-9145 - CAPITAL-SBITA	-	-	-	\$277,411	\$770,000	\$440,000
CAPITAL OUTLAY TOTAL	-	\$8,629	\$20,733	\$297,460	\$970,000	\$540,000
125 - INFORMATION TECHNOLOGY TOTAL	-	\$8,629	\$326,256	\$310,526	\$1,020,000	\$680,000
199 - NON-DEPARTMENTAL						
MATERIALS & SERVICES						
5-20-8016 - INVESTMENT FEES - DISTRIBUTED	-	-	\$0	\$342	-	\$229
MATERIALS & SERVICES TOTAL	-	-	\$0	\$342	-	\$229
199 - NON-DEPARTMENTAL TOTAL	-	-	\$0	\$342	-	\$229
EXPENSES TOTAL	-	\$8,629	\$326,256	\$310,868	\$1,220,910	\$1,030,229



Line Item Detail by Fund

FY2026-27 Budget

Morrow County Public Transit Fund-216

Fund: 216-Public Transit

FY2027 BUDGET-PROPOSED BUDGET SUMMARY						
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
Revenues						
100 - NON-DEPARTMENTAL						
3-01-0101 - BEG FUND BALANCE	\$667,020	\$367,659	\$428,789	\$533,505	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	-	\$533,505	\$600,000
3-60-1040 - UNRECONCILED DEPOSITS	-	-	-	\$84,000	-	-
3-65-0100 - INTEREST INCOME	\$20,343	\$13,451	\$5,620	\$8,682	\$5,000	\$12,025
3-65-0110 - INVESTMENT INCOME	-	\$9,213	\$6,781	\$9,154	-	\$6,287
100 - NON-DEPARTMENTAL TOTAL	\$687,363	\$390,322	\$441,191	\$635,341	\$538,505	\$618,312
199 - NON-DEPARTMENTAL						
3-90-9225 - XFR FR STF VEHICLE RESERVE FUND	-	-	-	\$106,601	\$107,000	\$0
199 - NON-DEPARTMENTAL TOTAL	-	-	-	\$106,601	\$107,000	\$0
320 - SPECIAL TRANSPORTATION						
3-30-4000 - FEDERAL GRANTS	-	\$144,297	\$275,901	\$178,998	\$328,449	\$328,449
3-30-4010 - STATE GRANTS	\$423,564	\$534,208	\$694,235	\$447,336	\$761,000	\$732,000
3-40-5065 - PUBLIC TRANSIT RECEIPTS	\$33,560	\$9,308	\$394	\$53	\$0	\$75
3-60-1020 - INSURANCE PROCEEDS	-	\$578	\$1,945	\$565	\$0	\$0
3-60-1050 - MISC REVENUE	-	-	\$380	\$2,261	-	-
3-80-7045 - REFUNDS	-	-	-	\$153	-	-
3-80-7075 - REIMBURSEMENTS	\$113	\$734	\$2,381	\$180	\$150	\$0
3-90-9504 - XFR FR 5310	-	\$95,726	-	-	\$0	\$0
320 - SPECIAL TRANSPORTATION TOTAL	\$457,237	\$784,851	\$975,236	\$629,546	\$1,089,599	\$1,060,524
REVENUES TOTAL	\$1,144,600	\$1,175,174	\$1,416,427	\$1,371,488	\$1,735,104	\$1,678,836
Expenses						
100 - NON-DEPARTMENTAL						
OPERATING CONTINGENCY						
5-50-9999 - OPERATING CONTINGENCY	-	-	-	-	\$613,717	\$174,289
OPERATING CONTINGENCY TOTAL	-	-	-	-	\$613,717	\$174,289
RESERVE FOR FUTURE EXPENDITURES						
5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	-	-	-	-	\$0	\$326,986
RESERVE FOR FUTURE EXPENDITURES TOTAL	-	-	-	-	\$0	\$326,986
UNAPPROPRIATED ENDING FUND BALANCE						
5-90-9001 - UNAPPROPRIATED ENDING BAL	-	-	-	-	\$0	\$0

FY2027 BUDGET-PROPOSED BUDGET SUMMARY

	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
UNAPPROPRIATED ENDING FUND BALANCE TOTAL	-	-	-	-	\$0	\$0
100 - NON-DEPARTMENTAL TOTAL	-	-	-	-	\$613,717	\$501,275
199 - NON-DEPARTMENTAL						
MATERIALS & SERVICES						
5-20-8016 - INVESTMENT FEES - DISTRIBUTED	-	-	\$0	\$145	-	\$97
MATERIALS & SERVICES TOTAL	-	-	\$0	\$145	-	\$97
199 - NON-DEPARTMENTAL TOTAL	-	-	\$0	\$145	-	\$97
320 - SPECIAL TRANSPORTATION						
MATERIALS & SERVICES						
5-20-5260 - ADVERTISING/MARKETING	\$1,434	\$12,889	\$9,015	\$312	\$15,000	\$10,000
5-20-5280 - BANKING & MERCHANT FEES	-	\$342	\$369	\$125	\$100	\$350
5-20-5310 - DUES & MEMBERSHIPS	\$1,798	-	-	-	\$1,950	\$1,200
5-20-5320 - FEES - OTHER	-	\$98	\$89	\$1	\$100	\$100
5-20-5330 - FEES - PERMITS/LICENSES	-	-	\$206	-	-	-
5-20-5370 - INSURANCE - LIABILITY	-	\$5,815	\$5,559	\$6,498	\$6,437	\$7,075
5-20-5380 - INSURANCE-PROPERTY	-	\$421	\$206	\$1,992	\$1,363	\$1,050
5-20-5390 - INSURANCE - VEHICLE	-	\$30,198	\$32,470	\$24,427	\$31,961	\$22,876
5-20-5410 - LEGAL NOTICES	\$1,073	\$46	\$221	-	\$750	\$200
5-20-5420 - MISCELLANEOUS EXPENSES	\$2,447	\$36	\$76	-	\$500	\$500
5-20-5430 - POSTAGE/SHIPPING	-	\$15	\$144	\$13	-	\$0
5-20-5440 - PRINTING & COPIES	-	-	\$12	\$116	-	\$0
5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	\$35	\$363	\$36	-	\$0	\$50
5-20-5500 - TELEPHONE & INTERNET	\$7,700	\$10,687	\$7,709	\$1,644	\$7,000	\$7,500
5-20-5510 - TRAINING & DEVELOPMENT	-	\$250	\$1,390	\$1,454	\$1,800	\$3,000
5-20-5520 - TRANSPORTATION - MILEAGE	\$283	\$174	\$154	-	\$500	\$200
5-20-5560 - UTILITIES - ELECTRICTY	\$830	\$992	\$1,110	\$698	\$1,000	\$1,000
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$248	\$509	\$1,045	\$2,375	\$2,000	\$4,500
5-20-5590 - UTILITIES - WATER/SEWER	\$146	\$367	\$477	\$203	\$425	\$150
5-20-5610 - GARBAGE/WASTE DISPOSAL	-	-	\$87	\$81	-	\$150
5-20-5730 - AUDIT & FINANCIAL SERVICES	-	\$3,000	-	-	-	-
5-20-5760 - CONTRACT EMPLOYEES	-	-	-	-	\$0	\$0
5-20-5800 - LAB SERVICES	\$335	\$615	\$760	\$1,205	\$0	\$1,200
5-20-5820 - MARKETING SERVICES	-	\$17	-	-	\$0	\$0
5-20-5830 - OTHER CONTRACTED SERVICES	\$90,021	-	\$392	\$45	\$0	\$0
5-20-5840 - EMPLOYMENT SCREENING	\$546	\$550	\$487	\$235	\$2,195	\$800
5-20-5860 - SOFTWARE MAINTENACE	-	\$995	\$8,640	\$8,640	\$8,640	\$8,640
5-20-5870 - TRANSPORTATION SERVICES	\$12,375	\$10,125	-	-	\$0	\$0
5-20-6520 - LEASES - SOFTWARE (SAAS)	\$1,700	\$2,482	\$16,720	\$16,597	\$13,100	\$14,965
5-20-6560 - LEASES - STORAGE FACILITIES	\$1,350	\$2,250	\$1,800	-	\$1,800	\$0
5-20-6100 - BUILDING MAINTENANCE	\$51	-	-	-	-	-
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	\$5,835	\$24,198	\$26,727	\$17,187	\$25,000	\$32,000
5-20-5250 - OFFICE SUPPLIES	\$736	\$1,035	\$1,431	\$213	\$750	\$750
5-20-5600 - UNIFORMS CLOTHING EXPENSE	-	-	\$3,239	\$357	-	\$0
5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	\$29	\$539	\$86	\$1,025	\$500	\$500
5-20-5940 - FUEL	\$32,962	\$55,916	\$73,120	\$56,032	\$63,000	\$60,000
5-20-5950 - HOSPITALITY EVENT SUPPLIES	\$55	-	-	-	-	-
5-20-5960 - JANITORIAL SUPPLIES	\$18	\$763	\$32	-	\$300	\$300
5-20-5970 - MISCELLANEOUS SUPPLIES	\$40	\$298	\$42	\$42	\$0	\$0
5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	-	\$179	\$1,737	\$36	-	\$0
5-20-6010 - PROGRAM MATERIALS & SUPPLIES	\$307	-	-	-	\$1,000	\$0
5-20-6030 - SAFETY EQUIPMENT & SUPPLIES	-	\$405	\$466	-	-	-
5-20-6040 - SIGNAGE	-	-	\$3,834	-	-	-
5-20-6050 - SMALL TOOLS & EQUIPMENT < \$5K	\$25	\$10	\$517	\$174	\$0	\$200
5-20-6060 - SOFTWARE (OWNED) < \$5K	-	\$19,218	-	-	\$1	\$0
5-20-6070 - TRAINING MATERIALS	-	-	-	\$131	-	-
MATERIALS & SERVICES TOTAL	\$162,378	\$185,796	\$200,404	\$141,860	\$187,172	\$179,256
PERSONNEL SERVICES						

FY2027 BUDGET-PROPOSED BUDGET SUMMARY

	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
5-10-1401 - STIPEND	-	-	-	-	\$0	\$0
5-10-1400 - WAGES & SALARIES	\$165,190	\$414,362	\$439,116	\$320,822	\$490,966	\$538,882
5-10-1410 - TEMP WORKERS WAGES & SALARIES	-	-	-	-	\$0	\$0
5-10-1420 - OVERTIME	-	-	\$7,214	\$476	\$15,537	\$8,568
5-10-1500 - EMPLOYEE INCENTIVES	-	-	-	-	\$0	\$0
5-10-1430 - FRINGE BENEFITS	\$17,208	\$80,708	\$130,804	\$113,216	\$130,916	\$186,644
5-10-1440 - PERS	-	-	-	\$8,897	\$45,393	\$55,511
5-10-1450 - TAXES	\$13,283	\$30,762	\$32,975	\$23,701	\$41,078	\$44,374
5-10-1460 - UNEMPLOYMENT INS	\$2,587	\$6,538	\$7,983	\$5,445	\$7,579	\$11,567
5-10-1470 - WORKERS COMP INS	\$8,365	\$7,235	\$7,526	\$8,970	\$14,655	\$16,012
5-10-1480 - RETIREMENT-DB	\$281	\$13,278	\$35,549	\$38,488	\$47,944	\$136,650
5-10-1490 - RETIREMENT-DC	\$2,353	\$7,311	\$9,063	-\$77	\$0	\$0
PERSONNEL SERVICES TOTAL	\$209,267	\$560,194	\$670,230	\$519,937	\$794,068	\$998,208
CAPITAL OUTLAY						
5-40-9030 - IT HARDWARE > \$5K	-	-	\$12,288	\$12,288	-	\$0
5-40-9060 - EQUIPMENT & FURNISHINGS > \$5K	-	-	-	-	\$0	\$0
5-40-9070 - HEAVY EQUIPMENT > \$5K	\$1,294	-	-	-	\$0	\$0
5-40-9120 - VEHICLES	-	\$395	-	-	\$140,147	\$0
5-40-9050 - CONSTRUCTION	-	-	-	-	\$0	\$0
CAPITAL OUTLAY TOTAL	\$1,294	\$395	\$12,288	\$12,288	\$140,147	\$0
INTERFUND TRANSFERS						
5-50-8101 - XFR TO GENERAL FUND	\$20,000	-	-	-	\$0	\$0
5-50-8225 - XFR TO STF VEHICLE RESERVE FUND	\$329,656	-	-	-	\$0	\$0
5-50-8504 - XFR TO 5310	\$54,346	-	-	-	\$0	\$0
INTERFUND TRANSFERS TOTAL	\$404,002	-	-	-	\$0	\$0
OPERATING CONTINGENCY						
5-50-9999 - OPERATING CONTINGENCY	-	-	-	-	\$0	-
OPERATING CONTINGENCY TOTAL	-	-	-	-	\$0	-
320 - SPECIAL TRANSPORTATION TOTAL	\$776,941	\$746,384	\$882,922	\$674,085	\$1,121,387	\$1,177,464
EXPENSES TOTAL	\$776,941	\$746,384	\$882,922	\$674,230	\$1,735,104	\$1,678,836



Line Item Detail by Fund

FY2026-27 Budget

Programming Reserve Fund-217

Fund: 217-Programming Reserve CLOSED

	FY2027 BUDGET-PROPOSED BUDGET SUMMARY					FY27 Proposed Budget
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	
Revenues						
100 - NON-DEPARTMENTAL						
3-01-0101 - BEG FUND BALANCE	-\$1,613	\$140,484	\$0	-	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	-	\$0	\$0
3-65-0100 - INTEREST INCOME	\$2,647	\$0	-	-	\$0	\$0
3-65-0110 - INVESTMENT INCOME	-	\$23	\$0	-	-	-
100 - NON-DEPARTMENTAL TOTAL	\$1,034	\$140,508	\$0	-	\$0	\$0
125 - INFORMATION TECHNOLOGY						
3-90-9101 - XFR FR GENERAL FUND	\$187,000	-	-	-	\$0	-
125 - INFORMATION TECHNOLOGY TOTAL	\$187,000	-	-	-	\$0	-
REVENUES TOTAL	\$188,034	\$140,508	\$0	-	\$0	\$0
Expenses						
125 - INFORMATION TECHNOLOGY						
CAPITAL OUTLAY						
5-40-9030 - IT HARDWARE > \$5K	\$47,550	-	-	-	-	-
CAPITAL OUTLAY TOTAL	\$47,550	-	-	-	-	-
INTERFUND TRANSFERS						
5-50-8215 - XFR TO COMPUTER EQUIP RESERVE	-	\$140,484	-	-	\$0	\$0
INTERFUND TRANSFERS TOTAL	-	\$140,484	-	-	\$0	\$0
125 - INFORMATION TECHNOLOGY TOTAL	\$47,550	\$140,484	-	-	\$0	\$0
199 - NON-DEPARTMENTAL						
MATERIALS & SERVICES						
5-20-8016 - INVESTMENT FEES - DISTRIBUTED	-	-	\$0	-	-	-
MATERIALS & SERVICES TOTAL	-	-	\$0	-	-	-
199 - NON-DEPARTMENTAL TOTAL	-	-	\$0	-	-	-
EXPENSES TOTAL	\$47,550	\$140,484	\$0	-	\$0	\$0



Line Item Detail by Fund

FY2026-27 Budget

Alcohol Enforcement Fund-218

Fund: 218-Alcohol Enforcement

FY2027 BUDGET-PROPOSED BUDGET SUMMARY						
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
Revenues						
100 - NON-DEPARTMENTAL						
3-01-0101 - BEG FUND BALANCE	\$20,533	\$19,979	\$19,821	\$20,123	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	-	\$19,900	\$22,000
3-65-0100 - INTEREST INCOME	\$647	\$501	\$383	\$274	\$500	\$452
3-65-0110 - INVESTMENT INCOME	-	\$382	\$422	\$537	-	\$336
100 - NON-DEPARTMENTAL TOTAL	\$21,180	\$20,862	\$20,627	\$20,934	\$20,400	\$22,788
199 - NON-DEPARTMENTAL						
3-90-9243 - XFR FR LIQUOR CONTROL FUND	-	-	-	\$988	\$1,000	\$0
199 - NON-DEPARTMENTAL TOTAL	-	-	-	\$988	\$1,000	\$0
REVENUES TOTAL	\$21,180	\$20,862	\$20,627	\$21,921	\$21,400	\$22,788
Expenses						
100 - NON-DEPARTMENTAL						
RESERVE FOR FUTURE EXPENDITURES						
5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	-	-	-	-	-	\$14,000
RESERVE FOR FUTURE EXPENDITURES TOTAL	-	-	-	-	-	\$14,000
100 - NON-DEPARTMENTAL TOTAL	-	-	-	-	-	\$14,000
111 - DISTRICT ATTORNEY						
MATERIALS & SERVICES						
5-20-5420 - MISCELLANEOUS EXPENSES	-	-	-	-	\$1,000	\$2,000
5-20-5500 - TELEPHONE & INTERNET	\$300	\$1,042	\$504	-	\$1,500	\$2,000
5-20-5510 - TRAINING & DEVELOPMENT	-	-	-	-	\$1,900	\$2,000
5-20-5250 - OFFICE SUPPLIES	\$901	-	-	-	\$17,000	\$2,783
MATERIALS & SERVICES TOTAL	\$1,201	\$1,042	\$504	-	\$21,400	\$8,783
111 - DISTRICT ATTORNEY TOTAL	\$1,201	\$1,042	\$504	-	\$21,400	\$8,783
118 - SURVEYOR'S DEPARTMENT						
UNAPPROPRIATED ENDING FUND BALANCE						
5-90-9001 - UNAPPROPRIATED ENDING BAL	-	-	-	-	\$0	\$0
UNAPPROPRIATED ENDING FUND BALANCE TOTAL	-	-	-	-	\$0	\$0
118 - SURVEYOR'S DEPARTMENT TOTAL	-	-	-	-	\$0	\$0
199 - NON-DEPARTMENTAL						
MATERIALS & SERVICES						
5-20-8016 - INVESTMENT FEES - DISTRIBUTED	-	-	\$0	\$6	-	\$5

FY2027 BUDGET-PROPOSED BUDGET SUMMARY

	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
MATERIALS & SERVICES TOTAL	-	-	\$0	\$6	-	\$5
199 - NON-DEPARTMENTAL TOTAL	-	-	\$0	\$6	-	\$5
EXPENSES TOTAL	\$1,201	\$1,042	\$504	\$6	\$21,400	\$22,788



Line Item Detail by Fund

FY2026-27 Budget

Economic Development Fund-219

Fund: 219-Economic Development

	FY2027 BUDGET-PROPOSED BUDGET SUMMARY					
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
Revenues						
100 - NON-DEPARTMENTAL						
3-01-0101 - BEG FUND BALANCE	\$40,632	\$72,262	\$64,163	\$64,688	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	-	\$64,687	\$42,000
3-65-0100 - INTEREST INCOME	\$1,052	\$1,307	\$1,320	\$465	\$0	\$1,037
3-65-0110 - INVESTMENT INCOME	-	\$883	\$2,280	\$1,074	-	\$1,060
100 - NON-DEPARTMENTAL TOTAL	\$41,684	\$74,452	\$67,764	\$66,227	\$64,687	\$44,097
199 - NON-DEPARTMENTAL						
3-90-9101 - XFR FR GENERAL FUND	-	-	-	-	-	\$750,000
3-90-9500 - XFR FR ECHO WINDS FEES FUND	-	-	\$240,300	-	\$0	\$342,933
199 - NON-DEPARTMENTAL TOTAL	-	-	\$240,300	-	\$0	\$1,092,933
219 - ECONOMIC DEVELOPMENT						
3-20-1060 - LOTTERY DOLLARS	\$152,078	\$128,057	\$128,967	\$95,382	\$128,000	\$128,000
219 - ECONOMIC DEVELOPMENT TOTAL	\$152,078	\$128,057	\$128,967	\$95,382	\$128,000	\$128,000
REVENUES TOTAL	\$193,762	\$202,509	\$437,031	\$161,609	\$192,687	\$1,265,030
Expenses						
100 - NON-DEPARTMENTAL						
INTERFUND TRANSFERS						
5-50-8200 - XFR TO HERITAGE TRAIL FUND	\$28,000	-	-	-	\$0	\$0
INTERFUND TRANSFERS TOTAL	\$28,000	-	-	-	\$0	\$0
OPERATING CONTINGENCY						
5-50-9999 - OPERATING CONTINGENCY	-	-	-	-	\$0	\$0
OPERATING CONTINGENCY TOTAL	-	-	-	-	\$0	\$0
UNAPPROPRIATED ENDING FUND BALANCE						
5-90-9001 - UNAPPROPRIATED ENDING BAL	-	-	-	-	\$42,687	\$0
UNAPPROPRIATED ENDING FUND BALANCE TOTAL	-	-	-	-	\$42,687	\$0
100 - NON-DEPARTMENTAL TOTAL	\$28,000	-	-	-	\$42,687	\$0
116 - COMMUNITY DEVELOPMENT						
MATERIALS & SERVICES						
5-20-5740 - CONSULTING SERVICES	-	\$37,346	\$37,343	\$11,112	\$0	\$0
5-20-5820 - MARKETING SERVICES	-	-	-	-	\$0	\$0
MATERIALS & SERVICES TOTAL	-	\$37,346	\$37,343	\$11,112	\$0	\$0
SPECIAL PAYMENTS						

	FY2027 BUDGET-PROPOSED BUDGET SUMMARY					
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
5-50-7060 - GRANTS-LOCAL GOVT	-	-	\$15,000	-	\$0	\$0
5-50-7070 - GRANTS-BUSINESS	-	\$75,000	\$320,000	-	\$0	\$0
SPECIAL PAYMENTS TOTAL	-	\$75,000	\$335,000	-	\$0	\$0
116 - COMMUNITY DEVELOPMENT TOTAL	-	\$112,346	\$372,343	\$11,112	\$0	\$0
119 - MUSEUM						
MATERIALS & SERVICES						
5-20-5830 - OTHER CONTRACTED SERVICES	-	\$11,000	-	\$11,000	\$11,000	\$11,000
MATERIALS & SERVICES TOTAL	-	\$11,000	-	\$11,000	\$11,000	\$11,000
119 - MUSEUM TOTAL	-	\$11,000	-	\$11,000	\$11,000	\$11,000
199 - NON-DEPARTMENTAL						
MATERIALS & SERVICES						
5-20-8016 - INVESTMENT FEES - DISTRIBUTED	-	-	\$0	\$44	-	\$30
MATERIALS & SERVICES TOTAL	-	-	\$0	\$44	-	\$30
199 - NON-DEPARTMENTAL TOTAL	-	-	\$0	\$44	-	\$30
219 - ECONOMIC DEVELOPMENT						
MATERIALS & SERVICES						
5-20-5740 - CONSULTING SERVICES	-	-	-	\$16,839	\$46,000	\$46,000
5-20-5820 - MARKETING SERVICES	\$15,000	-	-	-	\$0	\$0
MATERIALS & SERVICES TOTAL	\$15,000	-	-	\$16,839	\$46,000	\$46,000
SPECIAL PAYMENTS						
5-50-7060 - GRANTS-LOCAL GOVT	-	\$15,000	-	\$19,000	\$19,000	\$0
5-50-7070 - GRANTS-BUSINESS	\$25,000	-	-	\$51,500	\$74,000	\$1,208,000
SPECIAL PAYMENTS TOTAL	\$25,000	\$15,000	-	\$70,500	\$93,000	\$1,208,000
INTERFUND TRANSFERS						
5-50-8101 - XFR TO GENERAL FUND	\$11,000	-	-	-	\$0	\$0
5-50-8205 - XFR TO AIRPORT FUND	\$30,000	-	-	-	\$0	\$0
5-50-8230 - XFR TO RODEO FUND	\$12,500	-	-	-	\$0	\$0
INTERFUND TRANSFERS TOTAL	\$53,500	-	-	-	\$0	\$0
OPERATING CONTINGENCY						
5-50-9999 - OPERATING CONTINGENCY	-	-	-	-	\$0	-
OPERATING CONTINGENCY TOTAL	-	-	-	-	\$0	-
219 - ECONOMIC DEVELOPMENT TOTAL	\$93,500	\$15,000	-	\$87,339	\$139,000	\$1,254,000
EXPENSES TOTAL	\$121,500	\$138,346	\$372,343	\$109,495	\$192,687	\$1,265,030



Line Item Detail by Fund

FY2026-27 Budget

Victim & Witness Assistance Fund-220

Fund: 220-Victim/Witness Assistance

	FY2027 BUDGET-PROPOSED BUDGET SUMMARY					
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
Revenues						
100 - NON-DEPARTMENTAL						
3-01-0101 - BEG FUND BALANCE	-\$10,648	\$19,041	\$38,534	\$1,443	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	-	\$36,000	\$10,000
100 - NON-DEPARTMENTAL TOTAL	-\$10,648	\$19,041	\$38,534	\$1,443	\$36,000	\$10,000
111 - DISTRICT ATTORNEY						
3-30-4000 - FEDERAL GRANTS	\$44,474	\$92,876	\$57,047	\$58,344	\$65,881	\$84,461
3-30-4010 - STATE GRANTS	\$97,066	\$21,880	\$13,128	\$13,128	\$29,996	\$17,504
3-60-1050 - MISC REVENUE	-	-	\$237	-	-	-
3-90-9101 - XFR FR GENERAL FUND	-	\$20,629	-	-	\$0	\$0
111 - DISTRICT ATTORNEY TOTAL	\$141,541	\$135,385	\$70,413	\$71,472	\$95,877	\$101,965
199 - NON-DEPARTMENTAL						
3-90-9220 - XFR FR VICTIM/WITNESS ASSISTANCE	-	-	-	-	\$0	\$0
3-90-9500 - XFR FR ECHO WINDS FEES FUND	-	-	\$29,750	\$59,512	\$59,512	\$55,462
199 - NON-DEPARTMENTAL TOTAL	-	-	\$29,750	\$59,512	\$59,512	\$55,462
REVENUES TOTAL	\$130,892	\$154,426	\$138,697	\$132,427	\$191,389	\$167,427
Expenses						
100 - NON-DEPARTMENTAL						
OPERATING CONTINGENCY						
5-50-9999 - OPERATING CONTINGENCY	-	-	-	-	\$8,777	\$7,000
OPERATING CONTINGENCY TOTAL	-	-	-	-	\$8,777	\$7,000
UNAPPROPRIATED ENDING FUND BALANCE						
5-90-9001 - UNAPPROPRIATED ENDING BAL	-	-	-	-	\$22,500	\$22,500
UNAPPROPRIATED ENDING FUND BALANCE TOTAL	-	-	-	-	\$22,500	\$22,500
100 - NON-DEPARTMENTAL TOTAL	-	-	-	-	\$31,277	\$29,500
111 - DISTRICT ATTORNEY						
MATERIALS & SERVICES						
5-20-5260 - ADVERTISING/MARKETING	-	\$220	\$41	-	\$500	\$0
5-20-5370 - INSURANCE - LIABILITY	-	\$311	\$342	-	\$0	\$0
5-20-5390 - INSURANCE - VEHICLE	-	\$537	-	-	\$604	\$0
5-20-5420 - MISCELLANEOUS EXPENSES	-	\$3,834	-	\$982	\$0	\$6,000
5-20-6005 - PROGRAM-CLIENT SUPPORT	-	\$936	\$6,612	\$1,772	-	\$0
5-20-5500 - TELEPHONE & INTERNET	\$385	\$380	\$483	\$314	\$600	\$500

	FY2027 BUDGET-PROPOSED BUDGET SUMMARY					
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
5-20-5510 - TRAINING & DEVELOPMENT	\$482	\$122	\$125	–	\$1,000	\$0
5-20-5560 - UTILITIES - ELECTRICTY	\$359	–	–	–	–	–
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$43	\$399	\$379	–	\$500	\$0
5-20-5780 - INTERPRETER SERVICES	\$3,077	\$475	\$625	\$784	\$2,000	\$2,000
5-20-5830 - OTHER CONTRACTED SERVICES	\$4,863	–	–	–	\$0	\$0
5-20-6545 - RENTAL - OTHER	\$2,565	\$0	–	–	\$0	\$0
5-20-6520 - LEASES - SOFTWARE (SAAS)	–	\$372	–	–	\$0	\$505
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	\$500	\$0	–	–	\$2,000	\$0
5-20-5940 - FUEL	\$0	\$41	\$84	–	\$100	\$0
5-20-5970 - MISCELLANEOUS SUPPLIES	–	\$316	\$11	–	\$5,500	\$0
MATERIALS & SERVICES TOTAL	\$12,274	\$7,942	\$8,702	\$3,851	\$12,804	\$9,005
PERSONNEL SERVICES						
5-10-1401 - STIPEND	–	–	–	–	\$0	\$0
5-10-1400 - WAGES & SALARIES	\$53,520	\$59,347	\$62,642	\$54,609	\$66,449	\$70,010
5-10-1420 - OVERTIME	–	–	–	–	\$0	\$0
5-10-1500 - EMPLOYEE INCENTIVES	–	–	–	–	\$0	\$0
5-10-1430 - FRINGE BENEFITS	\$27,681	\$28,494	\$29,179	\$25,485	\$31,089	\$34,377
5-10-1440 - PERS	–	–	–	–	\$0	\$0
5-10-1450 - TAXES	\$3,947	\$4,364	\$4,617	\$3,956	\$5,375	\$5,662
5-10-1460 - UNEMPLOYMENT INS	\$757	\$939	\$1,127	\$891	\$924	\$1,361
5-10-1470 - WORKERS COMP INS	\$74	\$87	\$79	\$49	\$74	\$78
5-10-1480 - RETIREMENT-DB	\$13,600	\$14,718	\$30,908	\$34,807	\$43,397	\$17,434
5-10-1490 - RETIREMENT-DC	–	–	–	–	\$0	\$0
PERSONNEL SERVICES TOTAL	\$99,577	\$107,950	\$128,551	\$119,797	\$147,308	\$128,922
111 - DISTRICT ATTORNEY TOTAL	\$111,851	\$115,892	\$137,253	\$123,648	\$160,112	\$137,927
EXPENSES TOTAL	\$111,851	\$115,892	\$137,253	\$123,648	\$191,389	\$167,427



Line Item Detail by Fund

FY2026-27 Budget

Willow Creek Wind Fee Fund-222 CLOSED

Fund: 222-Willow Creek Wind Fees CLOSED

FY2027 BUDGET-PROPOSED BUDGET SUMMARY						
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
Revenues						
100 - NON-DEPARTMENTAL						
3-01-0101 - BEG FUND BALANCE	\$46,273	\$1,188	\$0	-	\$0	\$0
3-20-1085 - PMT IN LIEU OF TAX-SIP AGREEMENTS	\$87,210	\$48,251	-	-	\$0	\$0
3-60-1040 - UNRECONCILED DEPOSITS	-	\$0	-	-	-	-
3-65-0100 - INTEREST INCOME	\$915	\$184	-	-	\$0	\$0
3-65-0110 - INVESTMENT INCOME	-	\$68	-	-	-	-
100 - NON-DEPARTMENTAL TOTAL	\$134,398	\$49,691	\$0	-	\$0	\$0
REVENUES TOTAL	\$134,398	\$49,691	\$0	-	\$0	\$0
Expenses						
100 - NON-DEPARTMENTAL						
SPECIAL PAYMENTS						
5-50-7030 - PASS THRU PAYMENTS -LOCAL GOVT	\$85,580	\$35,582	-	-	\$0	\$0
SPECIAL PAYMENTS TOTAL	\$85,580	\$35,582	-	-	\$0	\$0
INTERFUND TRANSFERS						
5-50-8101 - XFR TO GENERAL FUND	-	\$14,041	-	-	\$0	\$0
5-50-8227 - XFR TO CAPITAL IMPROVEMENT PROJ	\$47,630	-	-	-	\$0	\$0
INTERFUND TRANSFERS TOTAL	\$47,630	\$14,041	-	-	\$0	\$0
100 - NON-DEPARTMENTAL TOTAL	\$133,210	\$49,623	-	-	\$0	\$0
EXPENSES TOTAL	\$133,210	\$49,623	-	-	\$0	\$0



Line Item Detail by Fund

FY2026-27 Budget

CAMI Grant Fund-223

Fund: 223-CAMI Grant

FY2027 BUDGET-PROPOSED BUDGET SUMMARY						
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
Revenues						
100 - NON-DEPARTMENTAL						
3-01-0101 - BEG FUND BALANCE	\$36,242	\$29,608	\$31,278	\$42,924	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	-	\$0	\$15,000
3-65-0100 - INTEREST INCOME	\$1,094	\$542	\$617	\$533	\$250	\$697
100 - NON-DEPARTMENTAL TOTAL	\$37,336	\$30,150	\$31,896	\$43,457	\$250	\$15,697
111 - DISTRICT ATTORNEY						
3-30-4010 - STATE GRANTS	\$22,990	\$30,104	\$40,138	\$36,498	\$41,008	\$53,000
111 - DISTRICT ATTORNEY TOTAL	\$22,990	\$30,104	\$40,138	\$36,498	\$41,008	\$53,000
REVENUES TOTAL	\$60,326	\$60,254	\$72,034	\$79,955	\$41,258	\$68,697
Expenses						
111 - DISTRICT ATTORNEY						
MATERIALS & SERVICES						
5-20-5420 - MISCELLANEOUS EXPENSES	-	\$150	-	\$1,818	\$10,298	\$4,272
5-20-5500 - TELEPHONE & INTERNET	-	-	\$0	-	-	-
5-20-5510 - TRAINING & DEVELOPMENT	\$6,133	\$3,108	\$5,725	\$6,250	\$5,250	\$30,000
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$6,780	\$3,966	\$1,438	\$5,599	\$3,000	\$1,000
5-20-5780 - INTERPRETER SERVICES	-	\$0	-	-	\$0	\$0
5-20-5850 - INVESTIGATION SERVICES	\$17,709	\$20,709	\$21,709	\$10,854	\$21,710	\$32,425
5-20-6530 - RENTAL - EQUIPMENT	-	\$502	-	\$948	\$0	\$0
5-20-5250 - OFFICE SUPPLIES	-	-	-	-	\$0	\$0
5-20-5940 - FUEL	\$96	\$540	\$238	\$186	\$1,000	\$1,000
MATERIALS & SERVICES TOTAL	\$30,718	\$28,975	\$29,110	\$25,656	\$41,258	\$68,697
111 - DISTRICT ATTORNEY TOTAL	\$30,718	\$28,975	\$29,110	\$25,656	\$41,258	\$68,697
EXPENSES TOTAL	\$30,718	\$28,975	\$29,110	\$25,656	\$41,258	\$68,697



Line Item Detail by Fund

FY2026-27 Budget

Weed Equipment Reserve Fund-224

Fund: 224-Weed Equipment Reserve

FY2027 BUDGET-PROPOSED BUDGET SUMMARY						
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
Revenues						
100 - NON-DEPARTMENTAL						
3-01-0101 - BEG FUND BALANCE	\$25,943	\$31,884	-\$12,231	\$10,827	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	-	\$10,826	\$0
3-80-7045 - REFUNDS	-	\$41	-	-	\$0	\$0
3-65-0100 - INTEREST INCOME	\$941	\$356	\$23	\$310	\$0	\$408
3-65-0110 - INVESTMENT INCOME	-	\$1,519	\$3	\$358	-	\$471
3-90-9101 - XFR FR GENERAL FUND	\$5,000	-	-	-	\$0	\$0
100 - NON-DEPARTMENTAL TOTAL	\$31,884	\$33,800	-\$12,205	\$11,495	\$10,826	\$879
128 - WEED DEPT.						
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	-	-	\$81,000
3-40-5054 - OTHER CONTRACT SERVICES	-	-	\$23,030	\$29,026	\$16,500	\$25,000
3-90-9210 - XFR FR FINLEY BUTTES LICENSE FEE	-	\$163,735	-	-	\$0	\$0
128 - WEED DEPT. TOTAL	-	\$163,735	\$23,030	\$29,026	\$16,500	\$106,000
199 - NON-DEPARTMENTAL						
3-90-9210 - XFR FR FINLEY BUTTES LICENSE FEE	-	-	-	-	-	\$36,121
3-90-9500 - XFR FR ECHO WINDS FEES FUND	-	-	-	\$39,800	\$39,800	\$0
199 - NON-DEPARTMENTAL TOTAL	-	-	-	\$39,800	\$39,800	\$36,121
REVENUES TOTAL	\$31,884	\$197,535	\$10,825	\$80,321	\$67,126	\$143,000
Expenses						
100 - NON-DEPARTMENTAL						
CAPITAL OUTLAY						
5-40-9060 - EQUIPMENT & FURNISHINGS > \$5K	-	-	-	-	\$0	\$0
CAPITAL OUTLAY TOTAL	-	-	-	-	\$0	\$0
RESERVE FOR FUTURE EXPENDITURES						
5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	-	-	-	-	\$67,126	\$0
RESERVE FOR FUTURE EXPENDITURES TOTAL	-	-	-	-	\$67,126	\$0
100 - NON-DEPARTMENTAL TOTAL	-	-	-	-	\$67,126	\$0
128 - WEED DEPT.						
CAPITAL OUTLAY						
5-40-9060 - EQUIPMENT & FURNISHINGS > \$5K	-	-	-	-	-	\$143,000
5-40-9120 - VEHICLES	-	\$209,766	-	-	\$0	\$0
CAPITAL OUTLAY TOTAL	-	\$209,766	-	-	\$0	\$143,000

FY2027 BUDGET-PROPOSED BUDGET SUMMARY

	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
128 - WEED DEPT. TOTAL	-	\$209,766	-	-	\$0	\$143,000
199 - NON-DEPARTMENTAL						
MATERIALS & SERVICES						
5-20-8016 - INVESTMENT FEES - DISTRIBUTED	-	-	-\$2	-\$2	-	\$0
MATERIALS & SERVICES TOTAL	-	-	-\$2	-\$2	-	\$0
199 - NON-DEPARTMENTAL TOTAL	-	-	-\$2	-\$2	-	\$0
EXPENSES TOTAL	-	\$209,766	-\$2	-\$2	\$67,126	\$143,000



Line Item Detail by Fund

FY2026-27 Budget

STF Vehicle Reserve Fund-225 CLOSED

Fund: 225-STF Vehicle Reserve CLOSED

	FY2027 BUDGET-PROPOSED BUDGET SUMMARY					
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
Revenues						
100 - NON-DEPARTMENTAL						
3-01-0101 - BEG FUND BALANCE	\$117,705	\$96,473	\$102,345	\$106,601	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	-	\$107,000	\$0
3-65-0100 - INTEREST INCOME	\$5,181	\$3,960	\$2,014	\$0	\$0	\$0
3-65-0110 - INVESTMENT INCOME	-	\$1,912	\$2,242	\$0	-	\$0
100 - NON-DEPARTMENTAL TOTAL	\$122,886	\$102,345	\$106,601	\$106,601	\$107,000	\$0
320 - SPECIAL TRANSPORTATION						
3-30-4010 - STATE GRANTS	\$225,396	\$0	-	-	\$0	\$0
3-64-1000 - ASSET SALE PROCEEDS	-	-	-	-	\$0	\$0
3-90-1010 - TRANSFER FROM OTHER FUNDS	-	-	-	-	\$0	\$0
3-90-9216 - XFR FR SPEC TRANSPORTATION FUND	\$279,656	-	-	-	\$0	\$0
3-90-9504 - XFR FR 5310	\$53,838	-	-	-	\$0	\$0
320 - SPECIAL TRANSPORTATION TOTAL	\$558,890	\$0	-	-	\$0	\$0
REVENUES TOTAL	\$681,776	\$102,345	\$106,601	\$106,601	\$107,000	\$0
Expenses						
100 - NON-DEPARTMENTAL						
RESERVE FOR FUTURE EXPENDITURES						
5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	-	-	-	-	\$0	\$0
RESERVE FOR FUTURE EXPENDITURES TOTAL	-	-	-	-	\$0	\$0
100 - NON-DEPARTMENTAL TOTAL	-	-	-	-	\$0	\$0
199 - NON-DEPARTMENTAL						
MATERIALS & SERVICES						
5-20-8016 - INVESTMENT FEES - DISTRIBUTED	-	-	\$0	\$0	-	\$0
MATERIALS & SERVICES TOTAL	-	-	\$0	\$0	-	\$0
INTERFUND TRANSFERS						
5-50-8216 - XFR TO SPEC TRANSPORTATION FUND	-	-	-	\$106,601	\$107,000	\$0
INTERFUND TRANSFERS TOTAL	-	-	-	\$106,601	\$107,000	\$0
199 - NON-DEPARTMENTAL TOTAL	-	-	\$0	\$106,601	\$107,000	\$0
320 - SPECIAL TRANSPORTATION						
CAPITAL OUTLAY						
5-40-9070 - HEAVY EQUIPMENT > \$5K	\$3,576	-	-	-	\$0	\$0
5-40-9120 - VEHICLES	\$581,726	-	-	-	\$0	\$0

	FY2027 BUDGET-PROPOSED BUDGET SUMMARY					
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
CAPITAL OUTLAY TOTAL	\$585,303	-	-	-	\$0	\$0
320 - SPECIAL TRANSPORTATION TOTAL	\$585,303	-	-	-	\$0	\$0
EXPENSES TOTAL	\$585,303	-	\$0	\$106,601	\$107,000	\$0



Line Item Detail by Fund

FY2026-27 Budget

Fair Roof Reserve-226

Fund: 226-Fair Roof Reserve CLOSED

FY2027 BUDGET-PROPOSED BUDGET SUMMARY						
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
Revenues						
100 - NON-DEPARTMENTAL						
3-01-0101 - BEG FUND BALANCE	\$27,070	\$29,994	\$31,353	\$38	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	-	\$0	\$0
3-65-0100 - INTEREST INCOME	\$923	\$774	\$295	\$1	\$0	\$0
3-65-0110 - INVESTMENT INCOME	-	\$586	\$1	-	-	-
3-90-9214 - XFR FR FAIR	\$2,000	-	-	-	\$0	\$0
100 - NON-DEPARTMENTAL TOTAL	\$29,994	\$31,353	\$31,649	\$38	\$0	\$0
REVENUES TOTAL	\$29,994	\$31,353	\$31,649	\$38	\$0	\$0
Expenses						
100 - NON-DEPARTMENTAL						
CAPITAL OUTLAY						
5-40-9020 - BUILDING IMPROVEMENTS	-	-	-	-	\$0	\$0
CAPITAL OUTLAY TOTAL	-	-	-	-	\$0	\$0
100 - NON-DEPARTMENTAL TOTAL	-	-	-	-	\$0	\$0
199 - NON-DEPARTMENTAL						
MATERIALS & SERVICES						
5-20-8016 - INVESTMENT FEES - DISTRIBUTED	-	-	\$0	\$0	-	\$0
MATERIALS & SERVICES TOTAL	-	-	\$0	\$0	-	\$0
INTERFUND TRANSFERS						
5-50-8236 - XFR TO FAIR IMPROVEMENT FUND	-	-	\$31,611	-	\$0	\$0
INTERFUND TRANSFERS TOTAL	-	-	\$31,611	-	\$0	\$0
199 - NON-DEPARTMENTAL TOTAL	-	-	\$31,611	\$0	\$0	\$0
EXPENSES TOTAL	-	-	\$31,611	\$0	\$0	\$0



Line Item Detail by Fund

FY2026-27 Budget

Capital Improvement Project Fund-227

Fund: 227-CIP Fund

	FY2027 BUDGET-PROPOSED BUDGET SUMMARY					
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
Revenues						
100 - NON-DEPARTMENTAL						
3-01-0101 - BEG FUND BALANCE	\$2,125,962	\$9,105,158	\$18,851,650	\$25,688,539	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	-	\$25,688,540	\$26,016,842
3-20-1080 - PMT IN LIEU OF TAX	-	\$0	-	-	\$0	\$0
3-60-1040 - UNRECONCILED DEPOSITS	-	-	\$0	-	-	-
3-65-0100 - INTEREST INCOME	\$196,105	\$387,418	\$427,150	\$342,166	\$0	\$0
3-65-0110 - INVESTMENT INCOME	-	\$290,449	\$554,747	\$691,659	-	\$0
3-90-9101 - XFR FR GENERAL FUND	\$2,408,388	-	-	-	\$0	\$0
3-90-9216 - XFR FR SPEC TRANSPORTATION FUND	\$50,000	-	-	-	-	-
3-90-9222 - XFR FR WILLOW CREEK WIND FEES	\$47,630	-	-	-	\$0	\$0
3-90-9241 - XFR FR BUILDING RESERVE FUND	\$500,000	-	-	-	\$0	\$0
3-90-9500 - XFR FR ECHO WINDS FEES FUND	\$53,785	-	-	-	\$0	\$0
3-90-9521 - XFR FR PGE	\$63,008	-	-	-	\$0	\$0
3-90-9523 - XFR FR WHEATRIDGE WIND FUND	\$930,000	\$340,309	-	-	\$0	\$0
3-90-9524 - XFR FR ORCHARD WIND	\$4,850	-	-	-	\$0	\$0
3-90-9540 - XFR FR RESILIENCY FUND	\$4,000,000	\$951,365	-	-	\$0	\$0
100 - NON-DEPARTMENTAL TOTAL	\$10,379,729	\$11,074,699	\$19,833,548	\$26,722,364	\$25,688,540	\$26,016,842
199 - NON-DEPARTMENTAL						
3-20-1085 - PMT IN LIEU OF TAX-SIP AGREEMENTS	-	\$5,000,000	-	-	-	-
3-30-4010 - STATE GRANTS	-	-	-	-	\$1,800,000	\$9,000,000
3-20-1070 - OTHER SHARED REVENUES	-	\$3,237,786	\$3,012,007	\$3,165,544	-	\$0
3-65-0100 - INTEREST INCOME	-	-	-	-	\$600,000	\$600,000
3-90-9101 - XFR FR GENERAL FUND	-	-	\$6,000,000	-	\$0	\$3,064,495
3-90-9500 - XFR FR ECHO WINDS FEES FUND	-	-	-	\$1,807,677	\$1,807,677	\$4,146,631
199 - NON-DEPARTMENTAL TOTAL	-	\$8,237,786	\$9,012,007	\$4,973,221	\$4,207,677	\$16,811,126
REVENUES TOTAL	\$10,379,729	\$19,312,486	\$28,845,555	\$31,695,585	\$29,896,217	\$42,827,968
Expenses						
100 - NON-DEPARTMENTAL						
MATERIALS & SERVICES						
5-20-5330 - FEES - PERMITS/LICENSES	-	-	-	\$88,798	-	\$0
5-20-5380 - INSURANCE-PROPERTY	-	-	-	\$98,662	-	-

	FY2027 BUDGET-PROPOSED BUDGET SUMMARY					
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
5-20-5720 - ARCHITECTUAL & ENGINEERING SER	-	-	\$27,045	\$1,400	-	\$0
5-20-5810 - LEGAL SERVICES	-	\$0	\$10,889	\$1,373	-	-
MATERIALS & SERVICES TOTAL	-	\$0	\$37,934	\$190,233	-	\$0
CAPITAL OUTLAY						
5-40-9020 - BUILDING IMPROVEMENTS	-	-	-	-	\$0	\$0
5-40-9050 - CONSTRUCTION	\$704,364	\$257,495	\$1,107,249	\$2,722,981	\$0	\$0
5-40-9000 - CAPITAL OUTLAY-OTHER	-	-	-	-	\$0	\$0
CAPITAL OUTLAY TOTAL	\$704,364	\$257,495	\$1,107,249	\$2,722,981	\$0	\$0
DEBT SERVICE						
5-40-9510 - DEBT SERVICE-PRINCIPAL	\$505,586	-	-	-	\$0	\$0
5-40-9520 - DEBT SERVICE-INTEREST	\$64,620	\$0	-	-	\$0	\$0
DEBT SERVICE TOTAL	\$570,207	\$0	-	-	\$0	\$0
RESERVE FOR FUTURE EXPENDITURES						
5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	-	-	-	-	\$23,992,617	\$15,381,885
RESERVE FOR FUTURE EXPENDITURES TOTAL	-	-	-	-	\$23,992,617	\$15,381,885
100 - NON-DEPARTMENTAL TOTAL	\$1,274,571	\$257,495	\$1,145,182	\$2,913,214	\$23,992,617	\$15,381,885
199 - NON-DEPARTMENTAL						
MATERIALS & SERVICES						
5-20-8016 - INVESTMENT FEES - DISTRIBUTED	-	-	\$11,833	\$8,595	-	\$11,647
5-20-5420 - MISCELLANEOUS EXPENSES	-	-	-	-	\$500,000	\$0
5-20-5720 - ARCHITECTUAL & ENGINEERING SER	-	-	-	-	-	\$50,000
5-20-5740 - CONSULTING SERVICES	-	-	-	-	-	\$45,000
5-20-5830 - OTHER CONTRACTED SERVICES	-	-	-	-	\$100,000	\$0
MATERIALS & SERVICES TOTAL	-	-	\$11,833	\$8,595	\$600,000	\$106,647
CAPITAL OUTLAY						
5-40-9050 - CONSTRUCTION	-	-	-	-	\$5,303,600	\$26,382,000
CAPITAL OUTLAY TOTAL	-	-	-	-	\$5,303,600	\$26,382,000
DEBT SERVICE						
5-40-9510 - DEBT SERVICE-PRINCIPAL	-	-	-	-	\$0	\$0
5-40-9520 - DEBT SERVICE-INTEREST	-	-	-	-	\$0	\$0
DEBT SERVICE TOTAL	-	-	-	-	\$0	\$0
INTERFUND TRANSFERS						
5-50-8246 - XFR TO DEBT SERVICE FUND	-	\$203,341	-	-	\$0	\$0
5-50-8202 - XFR TO ROAD FUND	-	-	\$2,000,000	-	\$0	\$0
INTERFUND TRANSFERS TOTAL	-	\$203,341	\$2,000,000	-	\$0	\$0
RESERVE FOR FUTURE EXPENDITURES						
5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	-	-	-	-	-	\$747,436
RESERVE FOR FUTURE EXPENDITURES TOTAL	-	-	-	-	-	\$747,436
199 - NON-DEPARTMENTAL TOTAL	-	\$203,341	\$2,011,833	\$8,595	\$5,903,600	\$27,236,083
320 - SPECIAL TRANSPORTATION						
CAPITAL OUTLAY						
5-40-9120 - VEHICLES	-	-	-	-	-	\$210,000
CAPITAL OUTLAY TOTAL	-	-	-	-	-	\$210,000
320 - SPECIAL TRANSPORTATION TOTAL	-	-	-	-	-	\$210,000
EXPENSES TOTAL	\$1,274,571	\$460,836	\$3,157,015	\$2,921,808	\$29,896,217	\$42,827,968



Line Item Detail by Fund

FY2026-27 Budget

Safety Committee Fund-228

Fund: 228-Safety Committee

FY2027 BUDGET-PROPOSED BUDGET SUMMARY						
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
Revenues						
100 - NON-DEPARTMENTAL						
3-01-0101 - BEG FUND BALANCE	\$14,254	\$13,414	\$20,890	\$34,520	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	-	\$34,520	\$37,700
3-60-1020 - INSURANCE PROCEEDS	\$5,130	\$28,800	\$12,756	\$9,357	\$15,000	\$9,000
3-65-0100 - INTEREST INCOME	\$522	\$668	\$578	\$526	\$200	\$574
3-65-0110 - INVESTMENT INCOME	-	\$254	\$720	\$895	-	\$468
100 - NON-DEPARTMENTAL TOTAL	\$19,905	\$43,136	\$34,944	\$45,298	\$49,720	\$47,742
REVENUES TOTAL	\$19,905	\$43,136	\$34,944	\$45,298	\$49,720	\$47,742
Expenses						
100 - NON-DEPARTMENTAL						
MATERIALS & SERVICES						
5-20-5420 - MISCELLANEOUS EXPENSES	\$2,117	\$4,183	\$270	-	\$32,000	\$32,000
5-20-6520 - LEASES - SOFTWARE (SAAS)	\$990	\$1,797	\$83	\$908	\$0	\$1,500
5-20-6100 - BUILDING MAINTENANCE	\$1,664	-	-	-	-	-
5-20-5940 - FUEL	-	-	-	\$29	-	-
5-20-6030 - SAFETY EQUIPMENT & SUPPLIES	\$1,720	\$16,266	\$71	\$1,792	\$13,200	\$14,234
MATERIALS & SERVICES TOTAL	\$6,491	\$22,246	\$424	\$2,729	\$45,200	\$47,734
UNAPPROPRIATED ENDING FUND BALANCE						
5-90-9001 - UNAPPROPRIATED ENDING BAL	-	-	-	-	\$4,520	\$0
UNAPPROPRIATED ENDING FUND BALANCE TOTAL	-	-	-	-	\$4,520	\$0
100 - NON-DEPARTMENTAL TOTAL	\$6,491	\$22,246	\$424	\$2,729	\$49,720	\$47,734
199 - NON-DEPARTMENTAL						
MATERIALS & SERVICES						
5-20-8016 - INVESTMENT FEES - DISTRIBUTED	-	-	\$0	\$11	-	\$8
MATERIALS & SERVICES TOTAL	-	-	\$0	\$11	-	\$8
199 - NON-DEPARTMENTAL TOTAL	-	-	\$0	\$11	-	\$8
EXPENSES TOTAL	\$6,491	\$22,246	\$424	\$2,740	\$49,720	\$47,742



Line Item Detail by Fund

FY2026-27 Budget

Bleacher Reserve Fund-229

Fund: 229-Bleacher Reserve

FY2027 BUDGET-PROPOSED BUDGET SUMMARY						
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
Revenues						
100 - NON-DEPARTMENTAL						
3-01-0101 - BEG FUND BALANCE	\$25,990	\$21,695	\$22,639	\$23,632	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	-	\$24,000	\$24,500
3-65-0100 - INTEREST INCOME	\$704	\$944	\$993	\$607	\$500	\$0
100 - NON-DEPARTMENTAL TOTAL	\$26,695	\$22,639	\$23,632	\$24,239	\$24,500	\$24,500
REVENUES TOTAL	\$26,695	\$22,639	\$23,632	\$24,239	\$24,500	\$24,500
Expenses						
100 - NON-DEPARTMENTAL						
CAPITAL OUTLAY						
5-40-9000 - CAPITAL OUTLAY-OTHER	\$0	-	-	-	\$0	\$0
CAPITAL OUTLAY TOTAL	\$0	-	-	-	\$0	\$0
SPECIAL PAYMENTS						
5-50-7020 - PASS THRU PAYMENTS - OTHER	\$5,000	-	-	-	-	-
SPECIAL PAYMENTS TOTAL	\$5,000	-	-	-	-	-
RESERVE FOR FUTURE EXPENDITURES						
5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	-	-	-	-	\$24,500	\$24,500
RESERVE FOR FUTURE EXPENDITURES TOTAL	-	-	-	-	\$24,500	\$24,500
100 - NON-DEPARTMENTAL TOTAL	\$5,000	-	-	-	\$24,500	\$24,500
EXPENSES TOTAL	\$5,000	-	-	-	\$24,500	\$24,500



Line Item Detail by Fund

FY2026-27 Budget

Justice Court Clearing Fund-231

Fund: 231-Justice Court Clearing

	FY2027 BUDGET-PROPOSED BUDGET SUMMARY					
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
Revenues						
100 - NON-DEPARTMENTAL						
3-01-0101 - BEG FUND BALANCE	\$18,503	\$20,014	\$19,370	\$28,711	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	-	\$28,711	\$30,000
3-50-1000 - FINES	\$274,540	\$312,969	\$402,819	\$426,791	\$350,000	\$425,000
3-80-7045 - REFUNDS	-	-\$65	-	-	\$0	\$0
100 - NON-DEPARTMENTAL TOTAL	\$293,043	\$332,918	\$422,188	\$455,503	\$378,711	\$455,000
REVENUES TOTAL	\$293,043	\$332,918	\$422,188	\$455,503	\$378,711	\$455,000
Expenses						
100 - NON-DEPARTMENTAL						
MATERIALS & SERVICES						
5-20-5480 - REFUNDS	\$5,864	\$1,407	-	-\$100	\$0	\$0
MATERIALS & SERVICES TOTAL	\$5,864	\$1,407	-	-\$100	\$0	\$0
SPECIAL PAYMENTS						
5-50-7010 - PASS THRU PAYMENTS - STATE	\$62,849	\$98,108	\$98,766	\$94,894	\$100,000	\$100,000
5-50-7020 - PASS THRU PAYMENTS - OTHER	\$204,315	\$214,034	\$294,711	\$278,805	\$278,711	\$355,000
5-20-7020 - PASS THRU PAYMENTS - OTHER	-	-	-	-	\$0	-
SPECIAL PAYMENTS TOTAL	\$267,165	\$312,142	\$393,477	\$373,699	\$378,711	\$455,000
100 - NON-DEPARTMENTAL TOTAL	\$273,029	\$313,549	\$393,477	\$373,599	\$378,711	\$455,000
EXPENSES TOTAL	\$273,029	\$313,549	\$393,477	\$373,599	\$378,711	\$455,000



Line Item Detail by Fund

FY2026-27 Budget

Clerk Records Fund-233

Fund: 233-Clerk Records

FY2027 BUDGET-PROPOSED BUDGET SUMMARY						
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
Revenues						
100 - NON-DEPARTMENTAL						
3-01-0101 - BEG FUND BALANCE	\$23,483	\$25,798	\$27,902	\$30,756	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	-	\$30,755	\$32,000
3-65-0100 - INTEREST INCOME	\$799	\$672	\$564	\$401	\$200	\$610
3-65-0110 - INVESTMENT INCOME	-	\$502	\$653	\$895	-	\$513
100 - NON-DEPARTMENTAL TOTAL	\$24,282	\$26,972	\$29,119	\$32,052	\$30,955	\$33,123
105 - COUNTY CLERK						
3-40-5015 - COPIES/PRINTING/FAX FEES	\$975	\$8	\$3	\$1,431	\$1,000	\$0
3-40-5051 - CLERKS FEES	\$542	\$1,376	\$1,634	\$57	\$1,400	\$1,600
105 - COUNTY CLERK TOTAL	\$1,516	\$1,384	\$1,637	\$1,488	\$2,400	\$1,600
REVENUES TOTAL	\$25,798	\$28,356	\$30,756	\$33,540	\$33,355	\$34,723
Expenses						
100 - NON-DEPARTMENTAL						
RESERVE FOR FUTURE EXPENDITURES						
5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	-	-	-	-	-	\$29,716
RESERVE FOR FUTURE EXPENDITURES TOTAL	-	-	-	-	-	\$29,716
UNAPPROPRIATED ENDING FUND BALANCE						
5-90-9001 - UNAPPROPRIATED ENDING BAL	-	-	-	-	\$2,555	\$0
UNAPPROPRIATED ENDING FUND BALANCE TOTAL	-	-	-	-	\$2,555	\$0
100 - NON-DEPARTMENTAL TOTAL	-	-	-	-	\$2,555	\$29,716
105 - COUNTY CLERK						
MATERIALS & SERVICES						
5-20-5260 - ADVERTISING/MARKETING	-	-	-	-	\$0	\$0
5-20-5290 - BOOK PURCHASES	-	-	-	-	\$0	\$0
5-20-5310 - DUES & MEMBERSHIPS	-	-	-	-	\$0	\$0
5-20-5410 - LEGAL NOTICES	-	-	-	-	\$0	\$0
5-20-5420 - MISCELLANEOUS EXPENSES	-	-	-	-	\$25,800	\$0
5-20-5430 - POSTAGE/SHIPPING	-	-	-	-	\$0	\$0
5-20-5440 - PRINTING & COPIES	-	-	-	-	\$0	\$0
5-20-5480 - REFUNDS	-	-	-	-	\$0	\$0
5-20-5510 - TRAINING & DEVELOPMENT	-	-	-	-	\$0	\$0
5-20-5520 - TRANSPORTATION - MILEAGE	-	-	-	-	\$0	\$0

FY2027 BUDGET-PROPOSED BUDGET SUMMARY

	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	-	-	-	-	\$0	\$0
5-20-5810 - LEGAL SERVICES	-	-	-	-	\$0	\$0
5-20-5830 - OTHER CONTRACTED SERVICES	-	-	-	-	\$0	\$0
5-20-5860 - SOFTWARE MAINTENACE	-	-	-	-	\$0	\$0
5-20-6520 - LEASES - SOFTWARE (SAAS)	-	-	-	-	\$0	\$0
5-20-6530 - RENTAL - EQUIPMENT	-	-	-	-	\$0	\$0
5-20-6110 - COMPUTER HARDWARE/OFFICE EQUIP MAINT	-	-	-	-	\$5,000	\$5,000
5-20-5250 - OFFICE SUPPLIES	-	\$454	-	-	\$0	\$0
5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	-	-	-	\$1,196	-	-
5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	-	-	-	\$1,466	\$0	\$0
MATERIALS & SERVICES TOTAL	-	\$454	-	\$2,662	\$30,800	\$5,000
105 - COUNTY CLERK TOTAL	-	\$454	-	\$2,662	\$30,800	\$5,000
199 - NON-DEPARTMENTAL						
MATERIALS & SERVICES						
5-20-8016 - INVESTMENT FEES - DISTRIBUTED	-	-	\$0	\$10	-	\$7
MATERIALS & SERVICES TOTAL	-	-	\$0	\$10	-	\$7
199 - NON-DEPARTMENTAL TOTAL	-	-	\$0	\$10	-	\$7
EXPENSES TOTAL	-	\$454	\$0	\$2,672	\$33,355	\$34,723



Line Item Detail by Fund

FY2026-27 Budget

DUI Impact Fund-234

Fund: 234-DUI Impact Fund

FY2027 BUDGET-PROPOSED BUDGET SUMMARY						
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
Revenues						
100 - NON-DEPARTMENTAL						
3-01-0101 - BEG FUND BALANCE	\$29,843	\$30,821	\$32,373	\$34,008	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	-	\$34,000	\$36,500
3-65-0100 - INTEREST INCOME	\$977	\$795	\$641	\$452	\$900	\$717
3-65-0110 - INVESTMENT INCOME	-	\$602	\$710	\$895	-	\$552
100 - NON-DEPARTMENTAL TOTAL	\$30,821	\$32,217	\$33,724	\$35,355	\$34,900	\$37,769
111 - DISTRICT ATTORNEY						
3-40-5053 - COURT ORDERED FEES	-	\$700	\$700	-	-	\$500
111 - DISTRICT ATTORNEY TOTAL	-	\$700	\$700	-	-	\$500
REVENUES TOTAL	\$30,821	\$32,917	\$34,424	\$35,355	\$34,900	\$38,269
Expenses						
100 - NON-DEPARTMENTAL						
RESERVE FOR FUTURE EXPENDITURES						
5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	-	-	-	-	-	\$29,301
RESERVE FOR FUTURE EXPENDITURES TOTAL	-	-	-	-	-	\$29,301
100 - NON-DEPARTMENTAL TOTAL	-	-	-	-	-	\$29,301
111 - DISTRICT ATTORNEY						
MATERIALS & SERVICES						
5-20-5260 - ADVERTISING/MARKETING	-	-	-	-	\$2,410	\$2,410
5-20-5420 - MISCELLANEOUS EXPENSES	-	\$200	\$200	-	\$26,890	\$750
5-20-5440 - PRINTING & COPIES	-	-	-	-	\$0	\$300
5-20-5500 - TELEPHONE & INTERNET	-	-	-	-	\$500	\$500
5-20-5520 - TRANSPORTATION - MILEAGE	-	-	-	-	\$500	\$500
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	-	\$38	\$16	-	\$3,000	\$3,000
5-20-5780 - INTERPRETER SERVICES	-	\$200	\$200	-	\$600	\$500
5-20-5250 - OFFICE SUPPLIES	-	\$107	-	-	\$1,000	\$1,000
MATERIALS & SERVICES TOTAL	-	\$544	\$416	-	\$34,900	\$8,960
111 - DISTRICT ATTORNEY TOTAL	-	\$544	\$416	-	\$34,900	\$8,960
199 - NON-DEPARTMENTAL						
MATERIALS & SERVICES						
5-20-8016 - INVESTMENT FEES - DISTRIBUTED	-	-	\$0	\$11	-	\$8
MATERIALS & SERVICES TOTAL	-	-	\$0	\$11	-	\$8

FY2027 BUDGET-PROPOSED BUDGET SUMMARY

	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
199 - NON-DEPARTMENTAL TOTAL	-	-	\$0	\$11	-	\$8
EXPENSES TOTAL	-	\$544	\$416	\$11	\$34,900	\$38,269



Line Item Detail by Fund

FY2026-27 Budget

Building Permit Fund-237

Fund: 237-Building Permit Fund

FY2027 BUDGET-PROPOSED BUDGET SUMMARY						
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
Revenues						
100 - NON-DEPARTMENTAL						
3-01-0101 - BEG FUND BALANCE	\$1,368,188	\$2,354,204	\$4,139,544	\$5,402,826	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	-	\$5,402,826	\$7,200,000
3-65-0100 - INTEREST INCOME	\$65,041	\$70,124	\$84,190	\$75,143	\$0	\$73,625
3-65-0110 - INVESTMENT INCOME	-	\$46,322	\$100,608	\$133,356	-	\$70,072
100 - NON-DEPARTMENTAL TOTAL	\$1,433,228	\$2,470,650	\$4,324,342	\$5,611,325	\$5,402,826	\$7,343,697
115 - PLANNING DEPARTMENT						
3-40-1040 - BUILDING PERMITS	\$971,136	\$1,692,230	\$1,109,819	\$713,783	\$0	\$950,000
115 - PLANNING DEPARTMENT TOTAL	\$971,136	\$1,692,230	\$1,109,819	\$713,783	\$0	\$950,000
116 - COMMUNITY DEVELOPMENT						
3-60-1050 - MISC REVENUE	-	-	\$0	-	-	-
116 - COMMUNITY DEVELOPMENT TOTAL	-	-	\$0	-	-	-
199 - NON-DEPARTMENTAL						
3-40-1040 - BUILDING PERMITS	-	-	-	-	\$500,000	\$0
3-65-0100 - INTEREST INCOME	-	-	-	-	\$65,000	\$0
199 - NON-DEPARTMENTAL TOTAL	-	-	-	-	\$565,000	\$0
REVENUES TOTAL	\$2,404,364	\$4,162,881	\$5,434,162	\$6,325,108	\$5,967,826	\$8,293,697
Expenses						
100 - NON-DEPARTMENTAL						
RESERVE FOR FUTURE EXPENDITURES						
5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	-	-	-	-	\$5,887,826	\$8,201,684
RESERVE FOR FUTURE EXPENDITURES TOTAL	-	-	-	-	\$5,887,826	\$8,201,684
100 - NON-DEPARTMENTAL TOTAL	-	-	-	-	\$5,887,826	\$8,201,684
115 - PLANNING DEPARTMENT						
MATERIALS & SERVICES						
5-20-5830 - OTHER CONTRACTED SERVICES	-	-	-	-	\$0	\$0
5-20-5250 - OFFICE SUPPLIES	-	-	-	-	\$0	\$0
MATERIALS & SERVICES TOTAL	-	-	-	-	\$0	\$0
PERSONNEL SERVICES						
5-10-1401 - STIPEND	-	-	-	-	\$0	\$0
5-10-1400 - WAGES & SALARIES	-	\$16,782	\$0	-	\$0	\$0
5-10-1420 - OVERTIME	-	-	-	-	\$0	\$0

FY2027 BUDGET-PROPOSED BUDGET SUMMARY

	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
5-10-1500 - EMPLOYEE INCENTIVES	-	-	-	-	\$0	\$0
5-10-1430 - FRINGE BENEFITS	-	\$3,194	\$62	-	\$0	\$0
5-10-1440 - PERS	-	-	-	-	\$0	\$0
5-10-1450 - TAXES	-	\$1,259	\$28	-	\$0	\$0
5-10-1460 - UNEMPLOYMENT INS	-	\$173	\$4	-	\$0	\$0
5-10-1470 - WORKERS COMP INS	-	\$4	\$0	-	\$0	\$0
5-10-1480 - RETIREMENT-DB	-	\$1,131	\$17	-	\$0	\$0
5-10-1490 - RETIREMENT-DC	\$160	\$792	\$20	-	\$0	\$0
PERSONNEL SERVICES TOTAL	\$160	\$23,337	\$130	-	\$0	\$0
INTERFUND TRANSFERS						
5-50-8101 - XFR TO GENERAL FUND	\$50,000	-	\$31,206	\$55,971	\$80,000	\$0
INTERFUND TRANSFERS TOTAL	\$50,000	-	\$31,206	\$55,971	\$80,000	\$0
UNAPPROPRIATED ENDING FUND BALANCE						
5-90-9001 - UNAPPROPRIATED ENDING BAL	-	-	-	-	\$0	\$0
UNAPPROPRIATED ENDING FUND BALANCE TOTAL	-	-	-	-	\$0	\$0
115 - PLANNING DEPARTMENT TOTAL	\$50,160	\$23,337	\$31,335	\$55,971	\$80,000	\$0
199 - NON-DEPARTMENTAL						
MATERIALS & SERVICES						
5-20-8016 - INVESTMENT FEES - DISTRIBUTED	-	-	\$0	\$1,519	-	\$1,013
MATERIALS & SERVICES TOTAL	-	-	\$0	\$1,519	-	\$1,013
INTERFUND TRANSFERS						
5-50-8101 - XFR TO GENERAL FUND	-	-	-	-	-	\$91,000
INTERFUND TRANSFERS TOTAL	-	-	-	-	-	\$91,000
199 - NON-DEPARTMENTAL TOTAL	-	-	\$0	\$1,519	-	\$92,013
EXPENSES TOTAL	\$50,160	\$23,337	\$31,335	\$57,490	\$5,967,826	\$8,293,697



Line Item Detail by Fund

FY2026-27 Budget

Parks Fund-238

Fund: 238-Parks Fund

FY2027 BUDGET-PROPOSED BUDGET SUMMARY						
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
Revenues						
100 - NON-DEPARTMENTAL						
3-01-0101 - BEG FUND BALANCE	\$555,447	\$659,951	\$703,336	\$816,413	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	-	\$816,413	\$710,464
3-60-1040 - UNRECONCILED DEPOSITS	\$0	\$0	-	-	-	-
3-65-0100 - INTEREST INCOME	\$17,361	\$11,219	\$10,408	\$9,157	\$0	\$12,037
3-65-0110 - INVESTMENT INCOME	-	\$11,047	\$11,082	\$11,814	-	\$8,486
3-90-9101 - XFR FR GENERAL FUND	-	-	-	-	\$0	\$0
100 - NON-DEPARTMENTAL TOTAL	\$572,808	\$682,218	\$724,826	\$837,384	\$816,413	\$730,987
199 - NON-DEPARTMENTAL						
3-65-0100 - INTEREST INCOME	-	-	-	-	\$6,500	\$0
3-90-9500 - XFR FR ECHO WINDS FEES FUND	-	-	\$71,031	-	\$51,399	\$0
199 - NON-DEPARTMENTAL TOTAL	-	-	\$71,031	-	\$57,899	\$0
200 - CUTSFORTH PARK						
3-30-4010 - STATE GRANTS	-	-	-	-	-	\$6,094
3-30-4020 - LOCAL GRANTS	-	-	-	-	\$0	\$0
3-20-1120 - RV TAX	\$53,871	\$52,992	\$52,757	\$31,148	\$50,000	\$50,000
3-40-5003 - CABIN RENTAL FEES	\$6,035	\$6,259	\$7,607	\$6,438	\$7,500	\$10,000
3-40-5004 - CAMPING FEES	\$53,062	\$52,681	\$60,782	\$54,399	\$75,000	\$75,000
3-40-5005 - CONCESSIONS	\$4,305	\$3,294	\$3,537	\$3,077	\$3,500	\$3,500
3-40-5006 - FACILITY RENTAL	\$2,362	\$1,787	\$2,953	\$900	\$7,500	\$7,500
3-40-5008 - RESERVATION FEE	\$54	-	-	-	\$0	\$0
3-40-5009 - RV DUMP FEES	\$320	\$380	\$550	\$390	\$200	\$400
3-40-5011 - SALES	\$1,340	\$3,159	\$3,018	\$2,403	\$2,650	\$2,900
3-60-1050 - MISC REVENUE	\$4,519	\$6,110	\$4,368	\$5,178	\$4,500	\$4,500
3-80-7075 - REIMBURSEMENTS	\$35	\$142	-	-	\$0	\$0
200 - CUTSFORTH PARK TOTAL	\$125,903	\$126,804	\$135,572	\$103,933	\$150,850	\$159,894
238 - ANSON WRIGHT PARK						
3-30-4010 - STATE GRANTS	-	-	-	-	\$0	\$4,922
3-20-1120 - RV TAX	\$53,871	\$52,992	\$52,757	\$31,148	\$52,000	\$52,000
3-40-5003 - CABIN RENTAL FEES	\$2,303	\$2,950	\$2,513	\$1,512	\$2,500	\$2,500
3-40-5004 - CAMPING FEES	\$21,221	\$22,844	\$20,640	\$14,494	\$30,000	\$30,000
3-40-5005 - CONCESSIONS	\$602	\$759	\$501	\$505	\$600	\$600

FY2027 BUDGET-PROPOSED BUDGET SUMMARY

	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
3-40-5009 - RV DUMP FEES	\$140	\$40	\$180	\$128	\$100	\$150
3-40-5010 - SHOWER FEES	\$50	-	-	-	\$0	\$0
3-40-5011 - SALES	\$742	\$1,455	\$1,130	\$443	\$1,250	\$1,250
3-60-1050 - MISC REVENUE	\$364	\$388	\$486	\$251	\$600	\$600
3-80-7075 - REIMBURSEMENTS	-	\$72	-	-	\$0	\$0
238 - ANSON WRIGHT PARK TOTAL	\$79,293	\$81,501	\$78,207	\$48,480	\$87,050	\$92,022
300 - ATV PARK						
3-30-4010 - STATE GRANTS	\$437,189	\$495,667	\$506,903	\$380,494	\$581,250	\$967,609
3-20-1120 - RV TAX	\$35,914	\$35,328	\$35,172	\$20,765	\$50,000	\$50,000
3-40-5002 - ATV WASH DOWN FEES	\$633	\$495	\$358	\$108	\$500	\$500
3-40-5003 - CABIN RENTAL FEES	\$38,382	\$35,434	\$46,802	\$29,373	\$40,000	\$50,000
3-40-5004 - CAMPING FEES	\$111,805	\$111,496	\$116,899	\$65,836	\$143,000	\$150,000
3-40-5005 - CONCESSIONS	\$7,091	\$5,370	\$4,886	\$3,778	\$5,800	\$5,800
3-40-5006 - FACILITY RENTAL	\$375	\$375	-	-	\$0	\$0
3-40-5007 - GRAZING LEASES	\$11,680	\$11,680	\$11,680	\$11,680	\$11,680	\$11,680
3-40-5009 - RV DUMP FEES	\$3,120	\$3,305	\$3,525	\$2,565	\$2,300	\$3,300
3-40-5011 - SALES	\$9,486	\$8,823	\$8,953	\$6,148	\$10,500	\$10,500
3-40-5054 - OTHER CONTRACT SERVICES	-	-	\$65,500	-	-	-
3-40-5064 - SALES-RESTAURANT	\$6,697	\$3,996	\$14,495	\$5,199	\$6,000	\$6,000
3-40-5000 - ATV LICENSE FEES	-	\$60	\$10	-	\$0	\$0
3-40-5001 - ATV PERMIT FEES	\$4,610	\$3,696	\$3,516	\$1,501	\$4,000	\$4,000
3-60-1020 - INSURANCE PROCEEDS	-	-	-	\$885	-	-
3-60-1050 - MISC REVENUE	\$4,236	\$4,148	\$3,651	\$3,515	\$3,000	\$3,000
3-64-1000 - ASSET SALE PROCEEDS	\$46	\$8,950	-	-	-	-
3-64-1010 - AUCTION PROCEEDS	-	-	-	\$693	-	-
300 - ATV PARK TOTAL	\$671,264	\$728,822	\$822,349	\$532,539	\$858,030	\$1,262,389
400 - FAIRGROUNDS PARK						
3-40-5004 - CAMPING FEES	\$78	\$6,561	\$0	-	\$0	-
3-40-5009 - RV DUMP FEES	\$20	-	-	-	\$0	-
400 - FAIRGROUNDS PARK TOTAL	\$98	\$6,561	\$0	-	\$0	-
REVENUES TOTAL	\$1,449,365	\$1,625,905	\$1,831,985	\$1,522,336	\$1,970,242	\$2,245,292
Expenses						
100 - NON-DEPARTMENTAL						
OPERATING CONTINGENCY						
5-50-9999 - OPERATING CONTINGENCY	-	-	-	-	\$118,636	\$62,000
OPERATING CONTINGENCY TOTAL	-	-	-	-	\$118,636	\$62,000
RESERVE FOR FUTURE EXPENDITURES						
5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	-	-	-	-	-	\$381,100
RESERVE FOR FUTURE EXPENDITURES TOTAL	-	-	-	-	-	\$381,100
UNAPPROPRIATED ENDING FUND BALANCE						
5-90-9001 - UNAPPROPRIATED ENDING BAL	-	-	-	-	\$710,464	\$382,468
UNAPPROPRIATED ENDING FUND BALANCE TOTAL	-	-	-	-	\$710,464	\$382,468
100 - NON-DEPARTMENTAL TOTAL	-	-	-	-	\$829,100	\$825,568
199 - NON-DEPARTMENTAL						
MATERIALS & SERVICES						
5-20-8016 - INVESTMENT FEES - DISTRIBUTED	-	-	\$0	\$182	-	\$122
MATERIALS & SERVICES TOTAL	-	-	\$0	\$182	-	\$122
199 - NON-DEPARTMENTAL TOTAL	-	-	\$0	\$182	-	\$122
200 - CUTSFORTH PARK						
MATERIALS & SERVICES						
5-20-5260 - ADVERTISING/MARKETING	\$4,226	\$2,551	\$1,805	\$1,080	\$5,250	\$5,250
5-20-5280 - BANKING & MERCHANT FEES	\$3,388	\$2,267	\$2,423	\$2,670	\$3,500	\$3,500
5-20-5310 - DUES & MEMBERSHIPS	-	\$175	\$175	-	\$200	\$200
5-20-5320 - FEES - OTHER	-	-	-	\$245	-	\$0
5-20-5330 - FEES - PERMITS/LICENSES	\$75	\$75	\$75	-	-	-
5-20-5370 - INSURANCE - LIABILITY	\$2,477	\$268	\$283	\$318	\$315	\$355
5-20-5380 - INSURANCE-PROPERTY	-	\$3,087	\$3,606	\$5,551	\$3,797	\$3,975
5-20-5390 - INSURANCE - VEHICLE	-	-	\$2,315	\$1,457	\$1,717	\$371

FY2027 BUDGET-PROPOSED BUDGET SUMMARY

	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
5-20-5410 - LEGAL NOTICES	-	-	\$43	-	-	-
5-20-5420 - MISCELLANEOUS EXPENSES	-	-	\$253	-	-	-
5-20-5480 - REFUNDS	\$462	\$787	\$87	\$837	\$400	\$400
5-20-5500 - TELEPHONE & INTERNET	\$4,640	\$1,948	\$1,765	\$1,232	\$2,000	\$2,000
5-20-5510 - TRAINING & DEVELOPMENT	-	-	\$67	-	-	-
5-20-5560 - UTILITIES - ELECTRICITY	\$5,648	\$6,138	\$7,362	\$5,226	\$6,400	\$6,400
5-20-5570 - UTILITIES - GAS	\$3,310	\$3,508	\$2,334	\$3,696	\$3,500	\$3,500
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$20	-	\$335	-	\$500	\$500
5-20-5610 - GARBAGE/WASTE DISPOSAL	\$5,107	\$1,634	\$4,170	\$564	\$5,000	\$5,000
5-20-5620 - LANDFILL FEES	\$195	\$495	-	-	\$0	\$0
5-20-5740 - CONSULTING SERVICES	-	-	-	-	\$4,400	\$12,525
5-20-5760 - CONTRACT EMPLOYEES	\$6,150	-	-	-	\$0	\$0
5-20-5800 - LAB SERVICES	\$112	\$154	\$194	\$80	\$200	\$200
5-20-5820 - MARKETING SERVICES	\$236	-	-	-	-	-
5-20-5830 - OTHER CONTRACTED SERVICES	\$5,515	\$11,304	\$12,924	\$7,318	\$11,100	\$13,100
5-20-6520 - LEASES - SOFTWARE (SAAS)	-	\$1,327	\$1,671	\$2,151	\$1,999	\$2,854
5-20-6530 - RENTAL - EQUIPMENT	\$1,472	\$705	\$1,533	\$1,658	\$1,500	\$1,500
5-20-6100 - BUILDING MAINTENANCE	\$2,374	\$732	\$1,094	\$15	\$6,000	\$6,000
5-20-6130 - GROUNDS MAINTENANCE	\$3,412	\$4,104	\$1,026	\$1,340	\$6,000	\$6,000
5-20-6140 - MISCELLANEOUS REPAIR & MAINT	-	-	\$220	\$453	-	\$0
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	\$126	-	\$493	-	-	-
5-20-5250 - OFFICE SUPPLIES	\$76	\$86	\$128	-	\$0	\$200
5-20-5600 - UNIFORMS CLOTHING EXPENSE	-	-	-	\$264	-	\$500
5-20-5940 - FUEL	-	-	-	\$515	\$150	\$150
5-20-5950 - HOSPITALITY EVENT SUPPLIES	\$138	\$1,415	\$453	-	-	-
5-20-5960 - JANITORIAL SUPPLIES	\$2,065	\$2,179	\$1,088	\$1,074	\$2,000	\$2,000
5-20-5970 - MISCELLANEOUS SUPPLIES	\$486	\$27	\$37	\$372	\$3,000	\$3,000
5-20-5975 - COST OF GOODS SOLD	\$379	\$871	\$1,154	\$381	\$3,000	\$3,000
5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	-	-	-	\$100	-	\$0
5-20-6050 - SMALL TOOLS & EQUIPMENT < \$5K	-	-	\$75	-	-	-
MATERIALS & SERVICES TOTAL	\$52,088	\$45,838	\$49,187	\$38,596	\$71,928	\$82,480
PERSONNEL SERVICES						
5-10-1401 - STIPEND	-	-	-	-	\$0	\$0
5-10-1400 - WAGES & SALARIES	\$28,353	\$43,453	\$814	\$21,111	\$30,480	\$48,316
5-10-1420 - OVERTIME	\$192	\$242	-	-	\$264	\$324
5-10-1500 - EMPLOYEE INCENTIVES	-	-	-	-	\$0	\$0
5-10-1501 - LABOR & BENEFITS DISTRIBUTION	-	-	\$72,438	-	-	-
5-10-1430 - FRINGE BENEFITS	\$8,099	\$13,827	\$279	\$5,455	\$6,921	\$14,229
5-10-1440 - PERS	-	-	-	\$713	\$2,103	\$5,331
5-10-1450 - TAXES	\$2,019	\$3,215	\$60	\$988	\$2,487	\$3,942
5-10-1460 - UNEMPLOYMENT INS	\$288	\$462	\$9	\$1,551	\$425	\$1,025
5-10-1470 - WORKERS COMP INS	\$10	\$12	\$221	\$899	\$1,176	\$1,953
5-10-1480 - RETIREMENT-DB	\$3,344	\$6,002	\$105	-	\$0	\$12,137
5-10-1490 - RETIREMENT-DC	-	\$335	\$14	-	\$0	\$0
PERSONNEL SERVICES TOTAL	\$42,305	\$67,547	\$73,940	\$30,717	\$43,856	\$87,257
CAPITAL OUTLAY						
5-40-9060 - EQUIPMENT & FURNISHINGS > \$5K	-	-	\$7,560	-	-	-
5-40-9020 - BUILDING IMPROVEMENTS	\$10,644	-	-	-	\$0	\$0
5-40-9050 - CONSTRUCTION	-	-	-	\$100	\$15,000	\$0
CAPITAL OUTLAY TOTAL	\$10,644	-	\$7,560	\$100	\$15,000	\$0
SPECIAL PAYMENTS						
5-50-7010 - PASS THRU PAYMENTS - STATE	\$806	\$1,067	\$793	\$1,090	\$1,300	\$1,300
SPECIAL PAYMENTS TOTAL	\$806	\$1,067	\$793	\$1,090	\$1,300	\$1,300
200 - CUTSFORTH PARK TOTAL	\$105,842	\$114,452	\$131,480	\$70,504	\$132,084	\$171,037
238 - ANSON WRIGHT PARK						
MATERIALS & SERVICES						
5-20-5260 - ADVERTISING/MARKETING	\$3,643	\$1,893	\$1,345	\$1,080	\$2,500	\$2,500
5-20-5280 - BANKING & MERCHANT FEES	\$1,803	\$1,006	\$875	\$1,200	\$1,600	\$1,600

FY2027 BUDGET-PROPOSED BUDGET SUMMARY

	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
5-20-5310 - DUES & MEMBERSHIPS	-	\$175	\$175	-	\$0	\$0
5-20-5330 - FEES - PERMITS/LICENSES	\$75	\$75	\$75	-	-	-
5-20-5370 - INSURANCE - LIABILITY	\$320	\$228	\$259	\$299	\$296	\$358
5-20-5380 - INSURANCE-PROPERTY	-	\$399	\$466	\$718	\$491	\$825
5-20-5390 - INSURANCE - VEHICLE	-	-	\$2,315	\$1,457	\$1,717	\$286
5-20-5410 - LEGAL NOTICES	-	-	\$43	-	-	-
5-20-5480 - REFUNDS	\$261	\$203	\$315	\$507	\$250	\$250
5-20-5500 - TELEPHONE & INTERNET	\$4,253	\$2,689	\$2,253	\$1,614	\$2,200	\$2,500
5-20-5510 - TRAINING & DEVELOPMENT	-	-	\$67	-	-	-
5-20-5560 - UTILITIES - ELECTRICITY	\$3,570	\$4,164	\$4,193	\$3,187	\$4,000	\$4,000
5-20-5570 - UTILITIES - GAS	\$1,680	\$1,215	\$1,921	\$1,312	\$2,000	\$2,000
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	-	-	-	-	\$0	\$0
5-20-5590 - UTILITIES - WATER/SEWER	\$475	-	-	-	-	-
5-20-5610 - GARBAGE/WASTE DISPOSAL	\$900	-	\$1,675	-	\$1,000	\$1,000
5-20-5740 - CONSULTING SERVICES	-	-	-	-	\$3,600	\$10,363
5-20-5760 - CONTRACT EMPLOYEES	\$4,680	-	-	-	\$0	\$0
5-20-5800 - LAB SERVICES	\$112	\$154	\$194	\$118	\$200	\$200
5-20-5830 - OTHER CONTRACTED SERVICES	\$2,721	\$7,109	\$8,482	\$4,800	\$8,300	\$8,500
5-20-6520 - LEASES - SOFTWARE (SAAS)	-	\$1,142	\$1,316	\$1,919	\$1,699	\$2,554
5-20-6530 - RENTAL - EQUIPMENT	\$1,192	\$110	\$110	\$60	\$0	\$0
5-20-6100 - BUILDING MAINTENANCE	\$357	-	\$493	\$1,003	\$1,500	\$2,500
5-20-6130 - GROUNDS MAINTENANCE	\$1,203	\$962	\$384	\$3,312	\$2,500	\$2,500
5-20-6140 - MISCELLANEOUS REPAIR & MAINT	-	-	\$220	-	-	-
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	\$1,015	-	-	-	-	-
5-20-5250 - OFFICE SUPPLIES	\$220	\$107	\$245	-	\$0	\$200
5-20-5600 - UNIFORMS CLOTHING EXPENSE	-	-	-	\$264	-	\$500
5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	-	-	\$400	-	-	-
5-20-5940 - FUEL	-	-	-	\$0	-	-
5-20-5960 - JANITORIAL SUPPLIES	\$143	\$1,824	\$500	\$805	\$1,200	\$1,200
5-20-5970 - MISCELLANEOUS SUPPLIES	-	-	\$77	\$55	\$500	\$500
5-20-5975 - COST OF GOODS SOLD	\$238	\$871	\$1,002	\$381	\$1,050	\$1,050
5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	-	-	-	\$100	-	\$0
5-20-6050 - SMALL TOOLS & EQUIPMENT < \$5K	-	\$53	\$74	\$450	\$0	\$400
MATERIALS & SERVICES TOTAL	\$28,860	\$24,380	\$29,473	\$24,641	\$36,603	\$45,786
PERSONNEL SERVICES						
5-10-1401 - STIPEND	-	-	-	-	\$0	\$0
5-10-1400 - WAGES & SALARIES	\$28,353	\$43,449	\$814	\$18,722	\$30,480	\$27,777
5-10-1420 - OVERTIME	\$192	\$242	-	-	\$264	\$186
5-10-1500 - EMPLOYEE INCENTIVES	-	-	-	-	\$0	\$0
5-10-1501 - LABOR & BENEFITS DISTRIBUTION	-	-	\$72,438	-	-	-
5-10-1430 - FRINGE BENEFITS	\$8,099	\$13,825	\$279	\$5,157	\$6,921	\$8,133
5-10-1440 - PERS	-	-	-	\$215	\$2,103	\$3,066
5-10-1450 - TAXES	\$2,019	\$3,215	\$60	\$1,079	\$2,487	\$2,266
5-10-1460 - UNEMPLOYMENT INS	\$288	\$462	\$9	\$654	\$425	\$590
5-10-1470 - WORKERS COMP INS	\$10	\$12	\$221	\$1,132	\$1,176	\$1,116
5-10-1480 - RETIREMENT-DB	\$2,873	\$5,999	\$105	-	\$0	\$6,978
5-10-1490 - RETIREMENT-DC	-	\$335	\$14	-	\$0	\$0
PERSONNEL SERVICES TOTAL	\$41,835	\$67,538	\$73,940	\$26,958	\$43,856	\$50,112
SPECIAL PAYMENTS						
5-50-7010 - PASS THRU PAYMENTS - STATE	\$314	\$469	\$145	\$401	\$500	\$500
SPECIAL PAYMENTS TOTAL	\$314	\$469	\$145	\$401	\$500	\$500
238 - ANSON WRIGHT PARK TOTAL	\$71,010	\$92,387	\$103,558	\$52,001	\$80,959	\$96,398
300 - ATV PARK						
MATERIALS & SERVICES						
5-20-5260 - ADVERTISING/MARKETING	\$5,569	\$4,156	\$3,111	\$4,033	\$11,000	\$11,000
5-20-5280 - BANKING & MERCHANT FEES	\$7,687	\$5,828	\$5,705	\$5,047	\$8,000	\$8,000
5-20-5310 - DUES & MEMBERSHIPS	\$100	\$275	\$275	-	\$400	\$400
5-20-5320 - FEES - OTHER	-	-	\$5	\$308	-	\$0

FY2027 BUDGET-PROPOSED BUDGET SUMMARY

	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
5-20-5330 - FEES - PERMITS/LICENSES	\$822	\$2,998	\$3,029	\$3,232	\$0	\$0
5-20-5370 - INSURANCE - LIABILITY	\$11,519	\$1,736	\$3,219	\$3,240	\$3,210	\$3,637
5-20-5380 - INSURANCE-PROPERTY	-	\$6,566	\$7,719	\$16,599	\$8,129	\$12,075
5-20-5390 - INSURANCE - VEHICLE	\$1,357	\$9,031	\$4,378	\$0	\$5,910	\$5,308
5-20-5410 - LEGAL NOTICES	-	-	\$43	-	-	-
5-20-5420 - MISCELLANEOUS EXPENSES	-	-	-	\$1,257	-	\$0
5-20-5430 - POSTAGE/SHIPPING	-	-	\$71	-	-	-
5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	-	-	-	\$1,241	-	\$0
5-20-5480 - REFUNDS	\$1,138	\$798	\$1,504	\$1,539	\$750	\$750
5-20-5500 - TELEPHONE & INTERNET	\$4,262	\$5,703	\$6,164	\$3,250	\$5,500	\$5,500
5-20-5510 - TRAINING & DEVELOPMENT	-	-	\$107	\$1,150	-	\$5,000
5-20-5520 - TRANSPORTATION - MILEAGE	-	-	-	\$480	-	-
5-20-5560 - UTILITIES - ELECTRICTY	\$18,958	\$15,829	\$19,993	\$16,250	\$19,440	\$19,500
5-20-5570 - UTILITIES - GAS	\$16,993	\$13,459	\$16,157	\$8,578	\$15,000	\$17,000
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$53	-	\$1,080	\$3,580	\$2,000	\$6,000
5-20-5610 - GARBAGE/WASTE DISPOSAL	\$5,906	\$3,221	\$1,974	\$4,016	\$12,000	\$12,000
5-20-5630 - PROPERTY TAXES	\$3,562	\$3,410	\$3,464	\$3,874	\$4,000	\$4,000
5-20-5740 - CONSULTING SERVICES	-	-	-	-	\$32,000	\$79,812
5-20-5760 - CONTRACT EMPLOYEES	\$12,745	-	-	-	\$0	\$0
5-20-5770 - SURVEYOR SERVICES	-	-	-	-	\$500	\$500
5-20-5790 - JANITORIAL SERVICES	\$15	-	-	-	-	-
5-20-5800 - LAB SERVICES	\$112	\$154	\$194	\$80	\$200	\$400
5-20-5820 - MARKETING SERVICES	\$160	-	-	-	-	-
5-20-5830 - OTHER CONTRACTED SERVICES	\$55,455	\$74,395	\$71,968	\$74,320	\$94,600	\$108,600
5-20-6520 - LEASES - SOFTWARE (SAAS)	\$910	\$6,822	\$5,708	\$4,351	\$3,969	\$5,854
5-20-6530 - RENTAL - EQUIPMENT	\$1,064	\$11,850	\$5,786	\$3,051	\$12,000	\$12,000
5-20-6100 - BUILDING MAINTENANCE	\$25,085	\$12,292	\$4,157	\$4,319	\$10,000	\$10,000
5-20-6110 - COMPUTER HARDWARE/OFFICE EQUIP MAINT	-	\$185	-	-	-	-
5-20-6130 - GROUNDS MAINTENANCE	\$2,663	\$8,778	\$1,685	\$1,011	\$7,000	\$7,000
5-20-6140 - MISCELLANEOUS REPAIR & MAINT	\$40	\$2,553	\$1,994	\$1,833	\$0	\$0
5-20-6150 - PARK MAINTENANCE	\$6,070	\$1,009	\$123	\$241	\$8,500	\$8,500
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	\$33,368	\$18,459	\$26,154	\$26,905	\$27,500	\$27,500
5-20-5250 - OFFICE SUPPLIES	\$3,206	\$1,363	\$430	\$1,189	\$3,000	\$3,000
5-20-5600 - UNIFORMS CLOTHING EXPENSE	-	-	-	\$528	-	\$1,200
5-20-5910 - PAINT & CHEMICALS	-	-	\$402	-	-	-
5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	\$68	-	\$486	\$17	-	\$0
5-20-5930 - EQUIPMENT < \$5K	-	\$890	-	\$8,423	-	\$16,500
5-20-5940 - FUEL	\$23,406	\$22,870	\$26,899	\$26,046	\$25,500	\$27,000
5-20-5950 - HOSPITALITY EVENT SUPPLIES	-	-	-	\$21	-	\$10,000
5-20-5960 - JANITORIAL SUPPLIES	\$3,258	\$1,645	\$3,468	\$1,391	\$3,000	\$3,000
5-20-5970 - MISCELLANEOUS SUPPLIES	\$4,084	\$451	\$1,904	\$4,001	\$1,500	\$1,500
5-20-5975 - COST OF GOODS SOLD	\$6,367	\$5,899	\$6,358	\$5,821	\$10,000	\$15,000
5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	-	\$37	\$586	\$326	\$0	\$0
5-20-6020 - SHOP SUPPLIES	\$117	\$1,709	\$6,221	\$3,017	\$4,000	\$4,000
5-20-6030 - SAFETY EQUIPMENT & SUPPLIES	-	-	\$60	\$72	\$0	\$3,000
5-20-6040 - SIGNAGE	-	-	\$716	-	-	-
5-20-6050 - SMALL TOOLS & EQUIPMENT < \$5K	\$6,001	\$9,575	\$15,166	\$12,155	\$10,000	\$12,000
MATERIALS & SERVICES TOTAL	\$262,117	\$253,946	\$258,462	\$256,793	\$348,608	\$466,536
PERSONNEL SERVICES						
5-10-1401 - STIPEND	-	-	-	-	\$0	\$0
5-10-1400 - WAGES & SALARIES	\$108,979	\$180,819	\$258,823	\$206,910	\$286,917	\$268,177
5-10-1410 - TEMP WORKERS WAGES & SALARIES	\$67,950	\$60,339	\$6,125	\$6,318	\$0	\$0
5-10-1420 - OVERTIME	\$3,248	\$2,234	\$7,631	\$1,035	\$4,774	\$1,805
5-10-1500 - EMPLOYEE INCENTIVES	-	-	-	-	\$0	\$0
5-10-1501 - LABOR & BENEFITS DISTRIBUTION	-	-	-\$45,794	-	-	-
5-10-1430 - FRINGE BENEFITS	\$32,048	\$60,813	\$64,771	\$54,034	\$86,503	\$79,266
5-10-1440 - PERS	-	-	-	\$7,676	\$25,127	\$29,582

FY2027 BUDGET-PROPOSED BUDGET SUMMARY

	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
5-10-1450 - TAXES	\$13,400	\$18,199	\$20,467	\$17,017	\$23,650	\$21,876
5-10-1460 - UNEMPLOYMENT INS	\$2,420	\$3,827	\$4,879	\$2,316	\$4,469	\$5,683
5-10-1470 - WORKERS COMP INS	\$7,159	\$6,091	\$2,784	\$4,907	\$11,051	\$10,875
5-10-1480 - RETIREMENT-DB	\$13,233	\$16,561	\$414	-	\$0	\$67,367
5-10-1490 - RETIREMENT-DC	-	\$2,162	\$10,244	\$0	\$0	\$0
PERSONNEL SERVICES TOTAL	\$248,437	\$351,044	\$330,344	\$300,213	\$442,491	\$484,631
CAPITAL OUTLAY						
5-40-9060 - EQUIPMENT & FURNISHINGS > \$5K	\$17,127	\$23,799	\$83,514	\$202	\$0	\$35,000
5-40-9070 - HEAVY EQUIPMENT > \$5K	-	-	\$104,075	\$100,626	-	\$160,000
5-40-9120 - VEHICLES	\$77,227	\$78,441	-	-	\$110,000	\$0
5-40-9020 - BUILDING IMPROVEMENTS	-	-	-	\$11,990	\$21,000	\$0
CAPITAL OUTLAY TOTAL	\$94,355	\$102,240	\$187,589	\$112,818	\$131,000	\$195,000
SPECIAL PAYMENTS						
5-50-7010 - PASS THRU PAYMENTS - STATE	\$6,392	\$6,262	\$4,140	\$3,870	\$6,000	\$6,000
SPECIAL PAYMENTS TOTAL	\$6,392	\$6,262	\$4,140	\$3,870	\$6,000	\$6,000
OPERATING CONTINGENCY						
5-50-9999 - OPERATING CONTINGENCY	-	-	-	-	\$0	-
OPERATING CONTINGENCY TOTAL	-	-	-	-	\$0	-
300 - ATV PARK TOTAL	\$611,301	\$713,492	\$780,534	\$673,694	\$928,099	\$1,152,167
400 - FAIRGROUNDS PARK						
MATERIALS & SERVICES						
5-20-5260 - ADVERTISING/MARKETING	-	\$188	\$0	-	\$0	-
5-20-5280 - BANKING & MERCHANT FEES	\$498	\$487	\$0	-	\$0	-
5-20-5370 - INSURANCE - LIABILITY	-	\$1	\$0	-	\$0	\$0
5-20-5480 - REFUNDS	-	-	-	-	\$0	-
5-20-5560 - UTILITIES - ELECTRICTY	\$620	\$1,227	\$0	-	\$0	-
5-20-5610 - GARBAGE/WASTE DISPOSAL	-	-	-	-	\$0	-
5-20-5830 - OTHER CONTRACTED SERVICES	-	-	-	-	\$0	-
5-20-6520 - LEASES - SOFTWARE (SAAS)	-	\$240	-	-	\$0	\$0
5-20-6530 - RENTAL - EQUIPMENT	-	-	-	-	\$0	-
5-20-6130 - GROUNDS MAINTENANCE	-	-	\$0	-	-	-
5-20-6040 - SIGNAGE	\$135	-	-	-	\$0	-
MATERIALS & SERVICES TOTAL	\$1,253	\$2,142	\$0	-	\$0	\$0
SPECIAL PAYMENTS						
5-50-7010 - PASS THRU PAYMENTS - STATE	\$9	\$94	\$0	-	\$0	-
SPECIAL PAYMENTS TOTAL	\$9	\$94	\$0	-	\$0	-
400 - FAIRGROUNDS PARK TOTAL	\$1,262	\$2,237	\$0	-	\$0	\$0
EXPENSES TOTAL	\$789,414	\$922,569	\$1,015,572	\$796,380	\$1,970,242	\$2,245,292



Line Item Detail by Fund

FY2026-27 Budget

Equity Fund-240

Fund: 240-Equity Fund

	FY2027 BUDGET-PROPOSED BUDGET SUMMARY					
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
Revenues						
100 - NON-DEPARTMENTAL						
3-01-0101 - BEG FUND BALANCE	\$620,835	\$628,639	\$639,485	\$654,433	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	-	\$654,432	\$685,000
3-60-1040 - UNRECONCILED DEPOSITS	-	\$0	\$0	-	-	-
3-65-0100 - INTEREST INCOME	\$8,795	\$8,534	\$8,006	\$6,024	\$5,000	\$7,840
3-65-0110 - INVESTMENT INCOME	-	\$6,354	\$8,925	\$11,277	-	\$6,639
100 - NON-DEPARTMENTAL TOTAL	\$629,630	\$643,527	\$656,416	\$671,733	\$659,432	\$699,479
240 - EQUITY FUND						
3-65-0100 - INTEREST INCOME	\$0	\$4,561	-	-	\$0	\$1,141
3-64-1060 - LOAN-REPAYMENT PRINCIPAL	-	-	\$0	\$0	\$0	\$0
3-64-1070 - LOAN-REPAYMENT INTEREST	\$6,339	\$0	\$3,830	\$0	\$8,000	\$7,000
240 - EQUITY FUND TOTAL	\$6,339	\$4,561	\$3,830	\$0	\$8,000	\$8,141
REVENUES TOTAL	\$635,969	\$648,088	\$660,246	\$671,733	\$667,432	\$707,620
Expenses						
100 - NON-DEPARTMENTAL						
UNAPPROPRIATED ENDING FUND BALANCE						
5-90-9001 - UNAPPROPRIATED ENDING BAL	-	-	-	-	-	\$698,528
UNAPPROPRIATED ENDING FUND BALANCE TOTAL	-	-	-	-	-	\$698,528
100 - NON-DEPARTMENTAL TOTAL	-	-	-	-	-	\$698,528
199 - NON-DEPARTMENTAL						
MATERIALS & SERVICES						
5-20-8016 - INVESTMENT FEES - DISTRIBUTED	-	-	\$0	\$138	-	\$92
MATERIALS & SERVICES TOTAL	-	-	\$0	\$138	-	\$92
199 - NON-DEPARTMENTAL TOTAL	-	-	\$0	\$138	-	\$92
240 - EQUITY FUND						
MATERIALS & SERVICES						
5-20-5320 - FEES - OTHER	\$7,369	\$8,603	\$5,813	\$0	\$13,000	\$9,000
5-20-5420 - MISCELLANEOUS EXPENSES	-\$39	\$0	-	-	\$0	\$0
MATERIALS & SERVICES TOTAL	\$7,330	\$8,603	\$5,813	\$0	\$13,000	\$9,000
UNAPPROPRIATED ENDING FUND BALANCE						
5-90-9001 - UNAPPROPRIATED ENDING BAL	-	-	-	-	\$654,432	\$0

	FY2027 BUDGET-PROPOSED BUDGET SUMMARY					
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
UNAPPROPRIATED ENDING FUND BALANCE TOTAL	-	-	-	-	\$654,432	\$0
240 - EQUITY FUND TOTAL	\$7,330	\$8,603	\$5,813	\$0	\$667,432	\$9,000
EXPENSES TOTAL	\$7,330	\$8,603	\$5,813	\$138	\$667,432	\$707,620



Line Item Detail by Fund

FY2026-27 Budget

Facilities Reserve Fund-241

Fund: 241-Facilities Reserve

FY2027 BUDGET-PROPOSED BUDGET SUMMARY						
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
Revenues						
100 - NON-DEPARTMENTAL						
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	-	\$698,520	\$850,000
3-65-0100 - INTEREST INCOME	\$12,489	\$12,411	\$10,616	\$8,966	\$0	\$11,121
3-65-0110 - INVESTMENT INCOME	-	\$7,871	\$14,615	\$18,437	-	\$10,231
100 - NON-DEPARTMENTAL TOTAL	\$12,489	\$20,282	\$25,232	\$27,403	\$698,520	\$871,352
199 - NON-DEPARTMENTAL						
3-90-9101 - XFR FR GENERAL FUND	-	-	\$277,000	-	\$0	\$0
3-90-9500 - XFR FR ECHO WINDS FEES FUND	-	-	-	\$117,000	\$117,000	\$0
199 - NON-DEPARTMENTAL TOTAL	-	-	\$277,000	\$117,000	\$117,000	\$0
241 - BUILDING RESERVE FUND						
3-01-0101 - BEG FUND BALANCE	\$844,926	\$571,007	\$396,289	\$698,521	\$0	\$0
3-65-0100 - INTEREST INCOME	\$8,996	-	-	-	\$18,000	\$2,250
3-90-9101 - XFR FR GENERAL FUND	\$50,000	-	-	-	\$0	\$0
3-90-9501 - XFR FR SHEPHERDS FLAT FEES	\$154,596	-	-	-	\$0	\$0
241 - BUILDING RESERVE FUND TOTAL	\$1,058,518	\$571,007	\$396,289	\$698,521	\$18,000	\$2,250
REVENUES TOTAL	\$1,071,007	\$591,289	\$698,521	\$842,924	\$833,520	\$873,602
Expenses						
100 - NON-DEPARTMENTAL						
OPERATING CONTINGENCY						
5-50-9999 - OPERATING CONTINGENCY	-	-	-	-	\$0	\$0
OPERATING CONTINGENCY TOTAL	-	-	-	-	\$0	\$0
RESERVE FOR FUTURE EXPENDITURES						
5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	-	-	-	-	\$333,520	\$462,826
RESERVE FOR FUTURE EXPENDITURES TOTAL	-	-	-	-	\$333,520	\$462,826
100 - NON-DEPARTMENTAL TOTAL	-	-	-	-	\$333,520	\$462,826
121 - PUBLIC WORKS-GEN MAINT						
MATERIALS & SERVICES						
5-20-6140 - MISCELLANEOUS REPAIR & MAINT	-	-	-	-	\$0	\$0
5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	-	-	-	\$0	\$0	\$0
MATERIALS & SERVICES TOTAL	-	-	-	\$0	\$0	\$0
CAPITAL OUTLAY						
5-40-9060 - EQUIPMENT & FURNISHINGS > \$5K	-	-	-	-	\$0	\$0

FY2027 BUDGET-PROPOSED BUDGET SUMMARY

	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
5-40-9070 - HEAVY EQUIPMENT > \$5K	-	-	-	-	\$0	\$0
5-40-9020 - BUILDING IMPROVEMENTS	-	-	-	-	\$0	\$410,625
5-40-9050 - CONSTRUCTION	-	\$195,000	-	-	\$0	\$0
5-40-9000 - CAPITAL OUTLAY-OTHER	-	-	-	-	\$500,000	\$0
CAPITAL OUTLAY TOTAL	-	\$195,000	-	-	\$500,000	\$410,625
RESERVE FOR FUTURE EXPENDITURES						
5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	-	-	-	-	\$0	\$0
RESERVE FOR FUTURE EXPENDITURES TOTAL	-	-	-	-	\$0	\$0
121 - PUBLIC WORKS-GEN MAINT TOTAL	-	\$195,000	-	\$0	\$500,000	\$410,625
199 - NON-DEPARTMENTAL						
MATERIALS & SERVICES						
5-20-8016 - INVESTMENT FEES - DISTRIBUTED	-	-	\$0	\$225	-	\$151
MATERIALS & SERVICES TOTAL	-	-	\$0	\$225	-	\$151
199 - NON-DEPARTMENTAL TOTAL	-	-	\$0	\$225	-	\$151
241 - BUILDING RESERVE FUND						
CAPITAL OUTLAY						
5-40-9020 - BUILDING IMPROVEMENTS	-	-	-	-	\$0	\$0
CAPITAL OUTLAY TOTAL	-	-	-	-	\$0	\$0
INTERFUND TRANSFERS						
5-50-8227 - XFR TO CAPITAL IMPROVEMENT PROJ	\$500,000	-	-	-	\$0	\$0
INTERFUND TRANSFERS TOTAL	\$500,000	-	-	-	\$0	\$0
241 - BUILDING RESERVE FUND TOTAL	\$500,000	-	-	-	\$0	\$0
EXPENSES TOTAL	\$500,000	\$195,000	\$0	\$225	\$833,520	\$873,602



Line Item Detail by Fund

FY2026-27 Budget

Liquor Control Fund-243 CLOSED

Fund: 243-Liquor Control CLOSED

FY2027 BUDGET-PROPOSED BUDGET SUMMARY						
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
Revenues						
100 - NON-DEPARTMENTAL						
3-01-0101 - BEG FUND BALANCE	\$879	\$908	\$949	\$982	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	-	\$1,000	\$0
3-65-0100 - INTEREST INCOME	\$29	\$23	\$19	\$5	\$0	\$0
3-65-0110 - INVESTMENT INCOME	-	\$18	\$15	-	-	-
100 - NON-DEPARTMENTAL TOTAL	\$908	\$949	\$982	\$988	\$1,000	\$0
REVENUES TOTAL	\$908	\$949	\$982	\$988	\$1,000	\$0
Expenses						
111 - DISTRICT ATTORNEY						
MATERIALS & SERVICES						
5-20-5420 - MISCELLANEOUS EXPENSES	-	-	-	-	\$0	\$0
MATERIALS & SERVICES TOTAL	-	-	-	-	\$0	\$0
111 - DISTRICT ATTORNEY TOTAL	-	-	-	-	\$0	\$0
199 - NON-DEPARTMENTAL						
MATERIALS & SERVICES						
5-20-8016 - INVESTMENT FEES - DISTRIBUTED	-	-	\$0	\$0	-	\$0
MATERIALS & SERVICES TOTAL	-	-	\$0	\$0	-	\$0
INTERFUND TRANSFERS						
5-50-8218 - XFR TO ENFORCEMENT FUND	-	-	-	\$988	\$1,000	\$0
INTERFUND TRANSFERS TOTAL	-	-	-	\$988	\$1,000	\$0
199 - NON-DEPARTMENTAL TOTAL	-	-	\$0	\$988	\$1,000	\$0
EXPENSES TOTAL	-	-	\$0	\$988	\$1,000	\$0



Line Item Detail by Fund

FY2026-27 Budget

Water Planning Fund-245

Fund: 245-Water Planning

FY2027 BUDGET-PROPOSED BUDGET SUMMARY						
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
Revenues						
100 - NON-DEPARTMENTAL						
3-01-0101 - BEG FUND BALANCE	\$258	\$10,258	\$44,907	\$35,984	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	-	\$170,000	\$15,282
3-65-0100 - INTEREST INCOME	-	\$101	\$526	-	-	-
3-65-0110 - INVESTMENT INCOME	-	\$1,359	\$258	\$1,253	-	\$718
3-90-9101 - XFR FR GENERAL FUND	\$16,000	-	-	-	\$0	\$0
100 - NON-DEPARTMENTAL TOTAL	\$16,258	\$11,718	\$45,692	\$37,237	\$170,000	\$16,000
116 - COMMUNITY DEVELOPMENT						
3-30-4000 - FEDERAL GRANTS	-	\$129,964	\$662,698	\$165,393	\$940,000	\$600,000
3-30-4010 - STATE GRANTS	-	-	-	-	\$30,000	\$0
3-80-7075 - REIMBURSEMENTS	-	-	-	-	\$0	\$0
3-90-9540 - XFR FR RESILIENCY FUND	-	\$70,000	-	-	\$0	\$0
116 - COMMUNITY DEVELOPMENT TOTAL	-	\$199,964	\$662,698	\$165,393	\$970,000	\$600,000
199 - NON-DEPARTMENTAL						
3-90-9101 - XFR FR GENERAL FUND	-	-	\$66,000	-	\$0	\$0
199 - NON-DEPARTMENTAL TOTAL	-	-	\$66,000	-	\$0	\$0
REVENUES TOTAL	\$16,258	\$211,682	\$774,390	\$202,631	\$1,140,000	\$616,000
Expenses						
100 - NON-DEPARTMENTAL						
UNAPPROPRIATED ENDING FUND BALANCE						
5-90-9001 - UNAPPROPRIATED ENDING BAL	-	-	-	-	\$0	\$0
UNAPPROPRIATED ENDING FUND BALANCE TOTAL	-	-	-	-	\$0	\$0
100 - NON-DEPARTMENTAL TOTAL	-	-	-	-	\$0	\$0
115 - PLANNING DEPARTMENT						
MATERIALS & SERVICES						
5-20-5310 - DUES & MEMBERSHIPS	\$6,000	-	-	-	\$0	\$0
5-20-5970 - MISCELLANEOUS SUPPLIES	-	-	-	-	\$0	\$0
MATERIALS & SERVICES TOTAL	\$6,000	-	-	-	\$0	\$0
115 - PLANNING DEPARTMENT TOTAL	\$6,000	-	-	-	\$0	\$0
116 - COMMUNITY DEVELOPMENT						
MATERIALS & SERVICES						
5-20-5310 - DUES & MEMBERSHIPS	-	\$6,000	\$6,000	\$7,500	\$6,000	\$6,000

FY2027 BUDGET-PROPOSED BUDGET SUMMARY

	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
5-20-5420 - MISCELLANEOUS EXPENSES	-	-	-	-	\$89,000	\$10,000
5-20-5720 - ARCHITECTUAL & ENGINEERING SER	-	-	\$14,345	\$25,656	\$100,000	\$0
5-20-5740 - CONSULTING SERVICES	-	\$76,851	\$23,817	\$660	\$5,000	\$0
5-20-5830 - OTHER CONTRACTED SERVICES	-	\$83,924	\$684,225	\$301,768	\$816,000	\$476,000
5-20-5970 - MISCELLANEOUS SUPPLIES	-	-	-	-	\$0	\$0
MATERIALS & SERVICES TOTAL	-	\$166,775	\$728,386	\$335,584	\$1,016,000	\$492,000
SPECIAL PAYMENTS						
5-50-7060 - GRANTS-LOCAL GOVT	-	-	-	-	\$124,000	\$124,000
SPECIAL PAYMENTS TOTAL	-	-	-	-	\$124,000	\$124,000
RESERVE FOR FUTURE EXPENDITURES						
5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	-	-	-	-	\$0	\$0
RESERVE FOR FUTURE EXPENDITURES TOTAL	-	-	-	-	\$0	\$0
UNAPPROPRIATED ENDING FUND BALANCE						
5-90-9001 - UNAPPROPRIATED ENDING BAL	-	-	-	-	\$0	\$0
UNAPPROPRIATED ENDING FUND BALANCE TOTAL	-	-	-	-	\$0	\$0
116 - COMMUNITY DEVELOPMENT TOTAL	-	\$166,775	\$728,386	\$335,584	\$1,140,000	\$616,000
199 - NON-DEPARTMENTAL						
MATERIALS & SERVICES						
5-20-8016 - INVESTMENT FEES - DISTRIBUTED	-	-	-\$1	-\$1	-	\$0
MATERIALS & SERVICES TOTAL	-	-	-\$1	-\$1	-	\$0
SPECIAL PAYMENTS						
5-50-7060 - GRANTS-LOCAL GOVT	-	-	-	-	\$0	\$0
SPECIAL PAYMENTS TOTAL	-	-	-	-	\$0	\$0
INTERFUND TRANSFERS						
5-50-8540 - XFR TO RESILIENCY FUND	-	-	\$10,021	-	\$0	\$0
INTERFUND TRANSFERS TOTAL	-	-	\$10,021	-	\$0	\$0
199 - NON-DEPARTMENTAL TOTAL	-	-	\$10,020	-\$1	\$0	\$0
EXPENSES TOTAL	\$6,000	\$166,775	\$738,406	\$335,583	\$1,140,000	\$616,000



Line Item Detail by Fund

FY2026-27 Budget

Debt Service Fund-246

Fund: 246-Debt Service Fund

FY2027 BUDGET-PROPOSED BUDGET SUMMARY						
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
Revenues						
100 - NON-DEPARTMENTAL						
3-01-0101 - BEG FUND BALANCE	-	-	\$613,378	\$2,694,719	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	-	\$2,694,720	\$2,765,000
3-65-0100 - INTEREST INCOME	-	\$2,647	\$36,476	\$35,477	\$0	\$18,650
3-65-0110 - INVESTMENT INCOME	-	\$22,731	\$64,258	\$70,884	-	\$39,469
100 - NON-DEPARTMENTAL TOTAL	-	\$25,378	\$714,112	\$2,801,080	\$2,694,720	\$2,823,119
199 - NON-DEPARTMENTAL						
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	-	-	\$0
3-65-0100 - INTEREST INCOME	-	-	-	-	\$75,000	\$0
3-65-0110 - INVESTMENT INCOME	-	-	-	-	-	\$100,000
3-90-9101 - XFR FR GENERAL FUND	-	\$970,842	\$2,568,467	-	\$0	\$0
3-90-9227 - XFR FR CAPITAL IMPROVEMENT PROJ	-	\$203,341	-	-	\$0	\$0
3-90-9500 - XFR FR ECHO WINDS FEES FUND	-	-	-	\$520,000	\$520,000	\$655,909
199 - NON-DEPARTMENTAL TOTAL	-	\$1,174,183	\$2,568,467	\$520,000	\$595,000	\$755,909
REVENUES TOTAL	-	\$1,199,561	\$3,282,579	\$3,321,080	\$3,289,720	\$3,579,028
Expenses						
100 - NON-DEPARTMENTAL						
RESERVE FOR FUTURE EXPENDITURES						
5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	-	-	-	-	\$2,699,720	\$3,000,657
RESERVE FOR FUTURE EXPENDITURES TOTAL	-	-	-	-	\$2,699,720	\$3,000,657
100 - NON-DEPARTMENTAL TOTAL	-	-	-	-	\$2,699,720	\$3,000,657
199 - NON-DEPARTMENTAL						
MATERIALS & SERVICES						
5-20-8016 - INVESTMENT FEES - DISTRIBUTED	-	-	\$0	\$1,042	-	\$695
MATERIALS & SERVICES TOTAL	-	-	\$0	\$1,042	-	\$695
DEBT SERVICE						
5-40-9510 - DEBT SERVICE-PRINCIPAL	-	\$465,000	\$475,000	-	\$485,000	\$490,000
5-40-9520 - DEBT SERVICE-INTEREST	-	\$121,183	\$112,860	\$52,179	\$105,000	\$87,676
DEBT SERVICE TOTAL	-	\$586,183	\$587,860	\$52,179	\$590,000	\$577,676
RESERVE FOR FUTURE EXPENDITURES						
5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	-	-	-	-	\$0	\$0
RESERVE FOR FUTURE EXPENDITURES TOTAL	-	-	-	-	\$0	\$0

FY2027 BUDGET-PROPOSED BUDGET SUMMARY

	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
199 - NON-DEPARTMENTAL TOTAL	-	\$586,183	\$587,860	\$53,221	\$590,000	\$578,371
EXPENSES TOTAL	-	\$586,183	\$587,860	\$53,221	\$3,289,720	\$3,579,028



Line Item Detail by Fund

FY2026-27 Budget

Election Modernization Fund-247

Fund: 247-Election Modernization Fund

FY2027 BUDGET-PROPOSED BUDGET SUMMARY						
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
Revenues						
100 - NON-DEPARTMENTAL						
3-01-0101 - BEG FUND BALANCE	-	-	\$20,108	\$20,205	-	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	-	\$20,206	\$8,000
3-65-0100 - INTEREST INCOME	-	-	\$395	\$167	\$600	\$141
3-65-0110 - INVESTMENT INCOME	-	\$381	\$435	\$537	\$0	\$339
3-90-9101 - XFR FR GENERAL FUND	-	\$19,660	-	-	\$0	\$0
100 - NON-DEPARTMENTAL TOTAL	-	\$20,041	\$20,937	\$20,909	\$20,806	\$8,480
199 - NON-DEPARTMENTAL						
3-65-0100 - INTEREST INCOME	-	\$67	\$0	\$0	-	\$17
3-90-9101 - XFR FR GENERAL FUND	-	-	-	-	\$0	\$0
199 - NON-DEPARTMENTAL TOTAL	-	\$67	\$0	\$0	\$0	\$17
REVENUES TOTAL	-	\$20,108	\$20,937	\$20,910	\$20,806	\$8,497
Expenses						
105 - COUNTY CLERK						
MATERIALS & SERVICES						
5-20-5420 - MISCELLANEOUS EXPENSES	-	-	\$732	-	\$20,806	\$8,492
5-20-6520 - LEASES - SOFTWARE (SAAS)	-	-	-	\$13,080	-	-
MATERIALS & SERVICES TOTAL	-	-	\$732	\$13,080	\$20,806	\$8,492
105 - COUNTY CLERK TOTAL	-	-	\$732	\$13,080	\$20,806	\$8,492
199 - NON-DEPARTMENTAL						
MATERIALS & SERVICES						
5-20-8016 - INVESTMENT FEES - DISTRIBUTED	-	-	\$0	\$7	-	\$5
MATERIALS & SERVICES TOTAL	-	-	\$0	\$7	-	\$5
199 - NON-DEPARTMENTAL TOTAL	-	-	\$0	\$7	-	\$5
EXPENSES TOTAL	-	-	\$732	\$13,087	\$20,806	\$8,497



Line Item Detail by Fund

FY2026-27 Budget

Opioid Abatement Fund-248

Fund: 248-Opioid Abatement Fund

FY2027 BUDGET-PROPOSED BUDGET SUMMARY						
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
Revenues						
100 - NON-DEPARTMENTAL						
3-01-0101 - BEG FUND BALANCE	-	-	-	\$148,139	\$141,400	\$0
3-60-1050 - MISC REVENUE	-	-	\$34,387	\$22,461	-	\$0
3-65-0100 - INTEREST INCOME	-	-	\$2,081	\$2,198	-	\$1,070
3-65-0110 - INVESTMENT INCOME	-	\$0	\$2,939	\$3,938	-	\$1,720
3-90-9101 - XFR FR GENERAL FUND	-	-	\$0	-	-	-
100 - NON-DEPARTMENTAL TOTAL	-	\$0	\$39,407	\$176,736	\$141,400	\$2,790
199 - NON-DEPARTMENTAL						
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	-	\$6,738	\$195,000
3-60-1050 - MISC REVENUE	-	-	-	-	\$25,779	\$29,250
3-90-9101 - XFR FR GENERAL FUND	-	-	\$108,732	-	\$0	\$0
199 - NON-DEPARTMENTAL TOTAL	-	-	\$108,732	-	\$32,517	\$224,250
REVENUES TOTAL	-	\$0	\$148,139	\$176,736	\$173,917	\$227,040
Expenses						
100 - NON-DEPARTMENTAL						
UNAPPROPRIATED ENDING FUND BALANCE						
5-90-9001 - UNAPPROPRIATED ENDING BAL	-	-	-	-	\$6,738	\$0
UNAPPROPRIATED ENDING FUND BALANCE TOTAL	-	-	-	-	\$6,738	\$0
100 - NON-DEPARTMENTAL TOTAL	-	-	-	-	\$6,738	\$0
199 - NON-DEPARTMENTAL						
MATERIALS & SERVICES						
5-20-8016 - INVESTMENT FEES - DISTRIBUTED	-	-	\$0	\$44	-	\$30
5-20-5420 - MISCELLANEOUS EXPENSES	-	-	-	-	\$167,179	\$227,010
MATERIALS & SERVICES TOTAL	-	-	\$0	\$44	\$167,179	\$227,040
199 - NON-DEPARTMENTAL TOTAL	-	-	\$0	\$44	\$167,179	\$227,040
EXPENSES TOTAL	-	-	\$0	\$44	\$173,917	\$227,040



Line Item Detail by Fund

FY2026-27 Budget

Mediation & Conciliation Services Fund-249

Fund: 249-Mediation & Conciliation Services

FY2027 BUDGET-PROPOSED BUDGET SUMMARY						
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
Revenues						
100 - NON-DEPARTMENTAL						
3-01-0101 - BEG FUND BALANCE	-	-	-	\$147,105	-	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	-	\$147,105	\$145,000
3-65-0100 - INTEREST INCOME	-	-	\$3,014	\$1,975	\$2,400	\$1,248
3-65-0110 - INVESTMENT INCOME	-	\$0	\$3,393	\$4,296	\$2,400	\$1,923
3-90-9101 - XFR FR GENERAL FUND	-	-	-\$12,911	-	-	-
100 - NON-DEPARTMENTAL TOTAL	-	\$0	-\$6,503	\$153,375	\$151,905	\$148,171
111 - DISTRICT ATTORNEY						
3-20-1070 - OTHER SHARED REVENUES	-	-	-	-	\$12,911	\$12,000
111 - DISTRICT ATTORNEY TOTAL	-	-	-	-	\$12,911	\$12,000
199 - NON-DEPARTMENTAL						
3-90-9101 - XFR FR GENERAL FUND	-	-	\$158,090	-	\$0	\$0
199 - NON-DEPARTMENTAL TOTAL	-	-	\$158,090	-	\$0	\$0
REVENUES TOTAL	-	\$0	\$151,587	\$153,375	\$164,816	\$160,171
Expenses						
199 - NON-DEPARTMENTAL						
MATERIALS & SERVICES						
5-20-8016 - INVESTMENT FEES - DISTRIBUTED	-	-	\$0	\$52	-	\$35
5-20-5420 - MISCELLANEOUS EXPENSES	-	-	\$4,483	\$2,743	\$164,816	\$160,136
MATERIALS & SERVICES TOTAL	-	-	\$4,483	\$2,795	\$164,816	\$160,171
199 - NON-DEPARTMENTAL TOTAL	-	-	\$4,483	\$2,795	\$164,816	\$160,171
EXPENSES TOTAL	-	-	\$4,483	\$2,795	\$164,816	\$160,171



Line Item Detail by Fund

FY2026-27 Budget

Behavioral Health Deflection Grant-251

Fund: 251-Behavioral Health Deflection Grant

FY2027 BUDGET-PROPOSED BUDGET SUMMARY						
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
Revenues						
100 - NON-DEPARTMENTAL						
3-01-0101 - BEG FUND BALANCE	-	-	-	\$153,801	-	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	-	\$152,000	\$160,000
3-65-0100 - INTEREST INCOME	-	-	\$1,343	\$2,047	\$700	\$848
3-65-0110 - INVESTMENT INCOME	-	-	\$2,458	\$4,117	-	\$1,644
100 - NON-DEPARTMENTAL TOTAL	-	-	\$3,801	\$159,965	\$152,700	\$162,492
199 - NON-DEPARTMENTAL						
3-30-4010 - STATE GRANTS	-	-	\$75,000	-	\$0	\$0
3-90-9101 - XFR FR GENERAL FUND	-	-	\$75,000	-	\$0	\$0
199 - NON-DEPARTMENTAL TOTAL	-	-	\$150,000	-	\$0	\$0
REVENUES TOTAL	-	-	\$153,801	\$159,965	\$152,700	\$162,492
Expenses						
199 - NON-DEPARTMENTAL						
MATERIALS & SERVICES						
5-20-8016 - INVESTMENT FEES - DISTRIBUTED	-	-	\$0	\$37	-	\$25
5-20-5420 - MISCELLANEOUS EXPENSES	-	-	-	-	\$2,700	\$162,467
5-20-5830 - OTHER CONTRACTED SERVICES	-	-	-	-	\$150,000	\$0
MATERIALS & SERVICES TOTAL	-	-	\$0	\$37	\$152,700	\$162,492
199 - NON-DEPARTMENTAL TOTAL	-	-	\$0	\$37	\$152,700	\$162,492
EXPENSES TOTAL	-	-	\$0	\$37	\$152,700	\$162,492



Line Item Detail by Fund

FY2026-27 Budget

Behavioral Health Deflection Grant-251

Fund: 251-Behavioral Health Deflection Grant

FY2027 BUDGET-PROPOSED BUDGET SUMMARY						
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
Revenues						
100 - NON-DEPARTMENTAL						
3-01-0101 - BEG FUND BALANCE	-	-	-	\$153,801	-	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	-	\$152,000	\$160,000
3-65-0100 - INTEREST INCOME	-	-	\$1,343	\$2,047	\$700	\$848
3-65-0110 - INVESTMENT INCOME	-	-	\$2,458	\$4,117	-	\$1,644
100 - NON-DEPARTMENTAL TOTAL	-	-	\$3,801	\$159,965	\$152,700	\$162,492
199 - NON-DEPARTMENTAL						
3-30-4010 - STATE GRANTS	-	-	\$75,000	-	\$0	\$0
3-90-9101 - XFR FR GENERAL FUND	-	-	\$75,000	-	\$0	\$0
199 - NON-DEPARTMENTAL TOTAL	-	-	\$150,000	-	\$0	\$0
REVENUES TOTAL	-	-	\$153,801	\$159,965	\$152,700	\$162,492
Expenses						
199 - NON-DEPARTMENTAL						
MATERIALS & SERVICES						
5-20-8016 - INVESTMENT FEES - DISTRIBUTED	-	-	\$0	\$37	-	\$25
5-20-5420 - MISCELLANEOUS EXPENSES	-	-	-	-	\$2,700	\$162,467
5-20-5830 - OTHER CONTRACTED SERVICES	-	-	-	-	\$150,000	\$0
MATERIALS & SERVICES TOTAL	-	-	\$0	\$37	\$152,700	\$162,492
199 - NON-DEPARTMENTAL TOTAL	-	-	\$0	\$37	\$152,700	\$162,492
EXPENSES TOTAL	-	-	\$0	\$37	\$152,700	\$162,492



Line Item Detail by Fund

FY2026-27 Budget

Court Security Fund-322

Fund: 322-Court Security Fund

FY2027 BUDGET-PROPOSED BUDGET SUMMARY						
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
Revenues						
100 - NON-DEPARTMENTAL						
3-01-0101 - BEG FUND BALANCE	\$65,951	\$45,079	\$34,887	\$22,713	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	-	\$27,000	\$20,000
3-20-1070 - OTHER SHARED REVENUES	\$393	-	-	-	\$0	\$0
3-20-1100 - STATE SHARED REV - OTHER	\$512	-	-	-	\$0	\$0
3-50-1000 - FINES	\$5,688	\$8,192	\$9,776	\$9,358	\$8,000	\$9,000
3-65-0100 - INTEREST INCOME	\$1,970	\$1,169	\$619	\$300	\$750	\$1,015
3-65-0110 - INVESTMENT INCOME	-	\$856	\$581	\$537	-	\$494
100 - NON-DEPARTMENTAL TOTAL	\$74,514	\$55,296	\$45,862	\$32,908	\$35,750	\$30,509
199 - NON-DEPARTMENTAL						
3-20-1070 - OTHER SHARED REVENUES	-	-	-	-	\$0	\$0
3-20-1100 - STATE SHARED REV - OTHER	-	-	-	-	\$0	\$0
3-50-1000 - FINES	-	-	-	-	\$0	\$0
199 - NON-DEPARTMENTAL TOTAL	-	-	-	-	\$0	\$0
REVENUES TOTAL	\$74,514	\$55,296	\$45,862	\$32,908	\$35,750	\$30,509
Expenses						
100 - NON-DEPARTMENTAL						
MATERIALS & SERVICES						
5-20-5420 - MISCELLANEOUS EXPENSES	-	-	-	-	\$0	\$0
5-20-5500 - TELEPHONE & INTERNET	-	-	-	-	\$0	\$0
5-20-5750 - COURT SECURITY SERVICES	\$29,436	\$20,410	\$23,150	\$19,170	\$35,750	\$0
MATERIALS & SERVICES TOTAL	\$29,436	\$20,410	\$23,150	\$19,170	\$35,750	\$0
CAPITAL OUTLAY						
5-40-9060 - EQUIPMENT & FURNISHINGS > \$5K	-	-	-	-	\$0	\$0
CAPITAL OUTLAY TOTAL	-	-	-	-	\$0	\$0
100 - NON-DEPARTMENTAL TOTAL	\$29,436	\$20,410	\$23,150	\$19,170	\$35,750	\$0
199 - NON-DEPARTMENTAL						
MATERIALS & SERVICES						
5-20-8016 - INVESTMENT FEES - DISTRIBUTED	-	-	\$0	\$10	-	\$7
5-20-5420 - MISCELLANEOUS EXPENSES	-	-	-	-	\$0	\$0
5-20-5500 - TELEPHONE & INTERNET	-	-	-	-	\$0	\$0
5-20-5750 - COURT SECURITY SERVICES	-	-	-	-	\$0	\$30,502

FY2027 BUDGET-PROPOSED BUDGET SUMMARY

	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
MATERIALS & SERVICES TOTAL	-	-	\$0	\$10	\$0	\$30,509
CAPITAL OUTLAY						
5-40-9060 - EQUIPMENT & FURNISHINGS > \$5K	-	-	-	-	\$0	\$0
CAPITAL OUTLAY TOTAL	-	-	-	-	\$0	\$0
199 - NON-DEPARTMENTAL TOTAL	-	-	\$0	\$10	\$0	\$30,509
EXPENSES TOTAL	\$29,436	\$20,410	\$23,150	\$19,180	\$35,750	\$30,509



Line Item Detail by Fund

FY2026-27 Budget

SIP Revenue Fund-500

Fund: 500-SIP Revenues

FY2027 BUDGET-PROPOSED BUDGET SUMMARY						
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
Revenues						
100 - NON-DEPARTMENTAL						
3-01-0101 - BEG FUND BALANCE	\$57,342	\$65,875	\$1,615	\$59,916	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	-	\$65,000	\$2,000,000
3-60-1040 - UNRECONCILED DEPOSITS	-	\$0	-	-	-	-
3-65-0100 - INTEREST INCOME	\$1,573	\$2,561	\$15,750	\$67,644	\$0	\$21,883
3-65-0110 - INVESTMENT INCOME	-	\$1,363	\$3,066	\$1,611	-	\$1,510
100 - NON-DEPARTMENTAL TOTAL	\$58,915	\$69,799	\$20,431	\$129,171	\$65,000	\$2,023,393
199 - NON-DEPARTMENTAL						
3-90-9214 - XFR FR FAIR	-	-	-	-	\$0	\$0
199 - NON-DEPARTMENTAL TOTAL	-	-	-	-	\$0	\$0
500 - ECHO WINDS FEES						
3-20-1085 - PMT IN LIEU OF TAX-SIP AGREEMENTS	\$90,137	\$87,735	\$6,594,628	\$13,984,621	\$8,806,019	\$11,255,219
3-65-0100 - INTEREST INCOME	\$702	-	-	-	\$0	\$176
500 - ECHO WINDS FEES TOTAL	\$90,839	\$87,735	\$6,594,628	\$13,984,621	\$8,806,019	\$11,255,395
REVENUES TOTAL	\$149,754	\$157,533	\$6,615,059	\$14,113,792	\$8,871,019	\$13,278,788
Expenses						
100 - NON-DEPARTMENTAL						
INTERFUND TRANSFERS						
5-50-8246 - XFR TO DEBT SERVICE FUND	-	-	-	-	\$0	\$0
5-50-8224 - XFR TO WEED EQUIP. RESERVE	-	-	-	-	\$0	\$0
5-50-8227 - XFR TO CAPITAL IMPROVEMENT PROJ	\$53,785	-	-	-	\$0	\$0
INTERFUND TRANSFERS TOTAL	\$53,785	-	-	-	\$0	\$0
100 - NON-DEPARTMENTAL TOTAL	\$53,785	-	-	-	\$0	\$0
116 - COMMUNITY DEVELOPMENT						
MATERIALS & SERVICES						
5-20-5420 - MISCELLANEOUS EXPENSES	-	-	-	-	-	\$310,000
5-20-5830 - OTHER CONTRACTED SERVICES	-	-	-	-	-	\$253,138
MATERIALS & SERVICES TOTAL	-	-	-	-	-	\$563,138
116 - COMMUNITY DEVELOPMENT TOTAL	-	-	-	-	-	\$563,138
199 - NON-DEPARTMENTAL						
MATERIALS & SERVICES						
5-20-8016 - INVESTMENT FEES - DISTRIBUTED	-	-	\$0	\$54	-	\$36

FY2027 BUDGET-PROPOSED BUDGET SUMMARY

	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
MATERIALS & SERVICES TOTAL	-	-	\$0	\$54	-	\$36
SPECIAL PAYMENTS						
5-50-7020 - PASS THRU PAYMENTS - OTHER	-	-	-	-	\$0	\$1,021,000
5-50-7030 - PASS THRU PAYMENTS -LOCAL GOVT	-	-	\$2,223,588	\$1,000,000	\$3,648,700	\$3,515,000
SPECIAL PAYMENTS TOTAL	-	-	\$2,223,588	\$1,000,000	\$3,648,700	\$4,536,000
INTERFUND TRANSFERS						
5-50-8246 - XFR TO DEBT SERVICE FUND	-	-	-	\$520,000	\$0	\$655,909
5-50-8101 - XFR TO GENERAL FUND	-	-	\$287,010	\$1,677,975	\$1,677,975	\$0
5-50-8200 - XFR TO HERITAGE TRAIL FUND	-	-	-	-	\$0	\$199,208
5-50-8201 - XFR TO ROAD FUND EQUIP RES	-	-	\$1,049,561	-	\$0	\$0
5-50-8202 - XFR TO ROAD FUND	-	-	\$971,598	-	\$0	\$0
5-50-8207 - XFR TO 911 EMERGENCY FUND	-	-	\$809,239	-	\$0	\$940,361
5-50-8214 - XFR TO FAIR	-	-	\$152,217	-	\$0	\$105,995
5-50-8215 - XFR TO COMPUTER EQUIP RESERVE	-	-	\$150,000	\$253,500	\$253,500	\$209,122
5-50-8219 - XFR TO VIDEO LOTTERY ECON DEV	-	-	\$240,300	-	\$0	\$342,933
5-50-8220 - XFR TO VICTIM/WITNESS ASSISTANCE	-	-	\$29,750	\$59,512	\$59,512	\$55,462
5-50-8224 - XFR TO WEED EQUIP. RESERVE	-	-	-	\$39,800	\$39,800	\$0
5-50-8227 - XFR TO CAPITAL IMPROVEMENT PROJ	-	-	-	\$1,807,677	\$1,807,677	\$4,146,631
5-50-8236 - XFR TO FAIR IMPROVEMENT FUND	-	-	-	-	\$0	\$1,523,993
5-50-8238 - XFR TO PARK FUND	-	-	\$71,031	-	\$51,399	\$0
5-50-8241 - XFR TO BUILDING RESERVE FUND	-	-	-	\$117,000	\$117,000	\$0
5-50-8510 - XFR TO COMMUNITY CORRECTIONS	-	-	\$175,191	-	\$73,956	\$0
INTERFUND TRANSFERS TOTAL	-	-	\$3,935,897	\$4,475,464	\$4,080,819	\$8,179,614
199 - NON-DEPARTMENTAL TOTAL	-	-	\$6,159,485	\$5,475,518	\$7,729,519	\$12,715,650
500 - ECHO WINDS FEES						
SPECIAL PAYMENTS						
5-50-7030 - PASS THRU PAYMENTS -LOCAL GOVT	\$30,093	\$16,434	\$395,657	\$6,063,881	\$0	\$0
SPECIAL PAYMENTS TOTAL	\$30,093	\$16,434	\$395,657	\$6,063,881	\$0	\$0
INTERFUND TRANSFERS						
5-50-8101 - XFR TO GENERAL FUND	-	\$139,737	-	-	\$520,000	\$0
5-50-8200 - XFR TO HERITAGE TRAIL FUND	-	-	-	\$621,500	\$621,500	\$0
INTERFUND TRANSFERS TOTAL	-	\$139,737	-	\$621,500	\$1,141,500	\$0
500 - ECHO WINDS FEES TOTAL	\$30,093	\$156,171	\$395,657	\$6,685,381	\$1,141,500	\$0
EXPENSES TOTAL	\$83,878	\$156,171	\$6,555,143	\$12,160,899	\$8,871,019	\$13,278,788



Line Item Detail by Fund

FY2026-27 Budget

Shepherds Flat Fees-501 CLOSED

Fund: 501-Shepherds Flat Fees CLOSED

FY2027 BUDGET-PROPOSED BUDGET SUMMARY						
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
Revenues						
100 - NON-DEPARTMENTAL						
3-01-0101 - BEG FUND BALANCE	-	\$6	\$0	-	\$0	\$0
3-60-1040 - UNRECONCILED DEPOSITS	-	\$0	-	-	-	-
3-65-0100 - INTEREST INCOME	\$6,953	\$7,459	-	-	\$0	\$0
3-65-0110 - INVESTMENT INCOME	-	\$184	-	-	-	-
100 - NON-DEPARTMENTAL TOTAL	\$6,953	\$7,648	\$0	-	\$0	\$0
501 - SHEPHERDS FLAT FEES						
3-20-1085 - PMT IN LIEU OF TAX-SIP AGREEMENTS	\$1,524,342	\$1,519,386	-	-	\$0	\$0
3-65-0100 - INTEREST INCOME	\$741	-	-	-	\$0	\$0
501 - SHEPHERDS FLAT FEES TOTAL	\$1,525,083	\$1,519,386	-	-	\$0	\$0
REVENUES TOTAL	\$1,532,036	\$1,527,035	\$0	-	\$0	\$0
Expenses						
501 - SHEPHERDS FLAT FEES						
SPECIAL PAYMENTS						
5-50-7020 - PASS THRU PAYMENTS - OTHER	\$21,500	-	-	-	\$0	\$0
5-50-7030 - PASS THRU PAYMENTS -LOCAL GOVT	\$514,294	\$412,733	-	-	\$0	\$0
SPECIAL PAYMENTS TOTAL	\$535,794	\$412,733	-	-	\$0	\$0
INTERFUND TRANSFERS						
5-50-8101 - XFR TO GENERAL FUND	\$5,581	-	-	-	\$0	\$0
5-50-8201 - XFR TO ROAD FUND EQUIP RES	\$151,556	-	-	-	\$0	\$0
5-50-8202 - XFR TO ROAD FUND	\$684,503	\$1,114,117	-	-	\$0	\$0
5-50-8241 - XFR TO BUILDING RESERVE FUND	\$154,596	-	-	-	\$0	\$0
INTERFUND TRANSFERS TOTAL	\$996,236	\$1,114,117	-	-	\$0	\$0
501 - SHEPHERDS FLAT FEES TOTAL	\$1,532,030	\$1,526,851	-	-	\$0	\$0
EXPENSES TOTAL	\$1,532,030	\$1,526,851	-	-	\$0	\$0



Line Item Detail by Fund

FY2026-27 Budget

5310 FTA Grant Fund-504 CLOSED

Fund: 504-5310 FTA Grant Fund CLOSED

FY2027 BUDGET-PROPOSED BUDGET SUMMARY						
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
Revenues						
100 - NON-DEPARTMENTAL						
3-01-0101 - BEG FUND BALANCE	\$36,575	\$95,726	-	-	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	-	\$0	\$0
3-65-0100 - INTEREST INCOME	\$3,449	\$0	-	-	\$0	\$0
100 - NON-DEPARTMENTAL TOTAL	\$40,025	\$95,726	-	-	\$0	\$0
504 - 5310 FTA GRANT						
3-30-4000 - FEDERAL GRANTS	\$265,202	\$0	-	-	\$0	\$0
3-30-4010 - STATE GRANTS	\$2,743	\$0	-	-	\$0	\$0
3-80-7075 - REIMBURSEMENTS	-	-	-	-	\$0	\$0
3-65-0100 - INTEREST INCOME	\$1,507	-	-	-	\$0	\$0
3-90-9216 - XFR FR SPEC TRANSPORTATION FUND	\$52,868	-	-	-	\$0	\$0
3-90-9504 - XFR FR 5310	\$1,478	-	-	-	\$0	\$0
504 - 5310 FTA GRANT TOTAL	\$323,798	\$0	-	-	\$0	\$0
REVENUES TOTAL	\$363,823	\$95,726	-	-	\$0	\$0
Expenses						
504 - 5310 FTA GRANT						
MATERIALS & SERVICES						
5-20-5260 - ADVERTISING/MARKETING	\$1,155	-	-	-	\$0	\$0
5-20-5320 - FEES - OTHER	\$20	-	-	-	-	-
5-20-5370 - INSURANCE - LIABILITY	\$11,260	-	-	-	\$0	\$0
5-20-5390 - INSURANCE - VEHICLE	\$3,641	-	-	-	\$0	\$0
5-20-5420 - MISCELLANEOUS EXPENSES	\$926	-	-	-	\$0	\$0
5-20-5500 - TELEPHONE & INTERNET	\$2,319	-	-	-	\$0	\$0
5-20-5510 - TRAINING & DEVELOPMENT	-	-	-	-	\$0	\$0
5-20-5520 - TRANSPORTATION - MILEAGE	-	-	-	-	\$0	\$0
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	-	-	-	-	\$0	\$0
5-20-5760 - CONTRACT EMPLOYEES	-	-	-	-	\$0	\$0
5-20-5830 - OTHER CONTRACTED SERVICES	\$20,696	-	-	-	\$0	\$0
5-20-5840 - EMPLOYMENT SCREENING	\$365	-	-	-	\$0	\$0
5-20-5870 - TRANSPORTATION SERVICES	\$9,000	-	-	-	-	-
5-20-6520 - LEASES - SOFTWARE (SAAS)	\$89	-	-	-	\$0	\$0

FY2027 BUDGET-PROPOSED BUDGET SUMMARY						
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	\$15,253	-	-	-	\$0	\$0
5-20-5250 - OFFICE SUPPLIES	\$0	-	-	-	-	-
5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	\$789	-	-	-	\$0	\$0
5-20-5940 - FUEL	\$448	-	-	-	\$0	\$0
5-20-5970 - MISCELLANEOUS SUPPLIES	\$188	-	-	-	\$0	\$0
5-20-6010 - PROGRAM MATERIALS & SUPPLIES	-	-	-	-	\$0	\$0
5-20-6060 - SOFTWARE (OWNED) < \$5K	\$31,733	-	-	-	-	-
MATERIALS & SERVICES TOTAL	\$97,881	-	-	-	\$0	\$0
PERSONNEL SERVICES						
5-10-1401 - STIPEND	-	-	-	-	\$0	\$0
5-10-1400 - WAGES & SALARIES	\$84,213	\$0	-	-	\$0	\$0
5-10-1420 - OVERTIME	-	-	-	-	\$0	\$0
5-10-1500 - EMPLOYEE INCENTIVES	-	-	-	-	\$0	\$0
5-10-1430 - FRINGE BENEFITS	\$15,327	\$0	-	-	\$0	\$0
5-10-1440 - PERS	-	-	-	-	\$0	\$0
5-10-1450 - TAXES	\$5,695	\$0	-	-	\$0	\$0
5-10-1460 - UNEMPLOYMENT INS	\$928	\$0	-	-	\$0	\$0
5-10-1470 - WORKERS COMP INS	\$21	\$0	-	-	\$0	\$0
5-10-1480 - RETIREMENT-DB	\$9,679	-	-	-	\$0	\$0
5-10-1490 - RETIREMENT-DC	-	-	-	-	\$0	\$0
PERSONNEL SERVICES TOTAL	\$115,862	\$0	-	-	\$0	\$0
CAPITAL OUTLAY						
5-40-9060 - EQUIPMENT & FURNISHINGS > \$5K	-	-	-	-	\$0	\$0
5-40-9070 - HEAVY EQUIPMENT > \$5K	-	-	-	-	\$0	\$0
CAPITAL OUTLAY TOTAL	-	-	-	-	\$0	\$0
INTERFUND TRANSFERS						
5-50-8216 - XFR TO SPEC TRANSPORTATION FUND	-	\$95,726	-	-	\$0	\$0
5-50-8225 - XFR TO STF VEHICLE RESERVE FUND	\$53,838	-	-	-	\$0	\$0
INTERFUND TRANSFERS TOTAL	\$53,838	\$95,726	-	-	\$0	\$0
OPERATING CONTINGENCY						
5-50-9999 - OPERATING CONTINGENCY	-	-	-	-	\$0	-
OPERATING CONTINGENCY TOTAL	-	-	-	-	\$0	-
504 - 5310 FTA GRANT TOTAL	\$267,581	\$95,726	-	-	\$0	\$0
EXPENSES TOTAL	\$267,581	\$95,726	-	-	\$0	\$0



Line Item Detail by Fund

FY2026-27 Budget

Community Corrections-510

Fund: 510-Community Corrections

FY2027 BUDGET-PROPOSED BUDGET SUMMARY						
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
Revenues						
100 - NON-DEPARTMENTAL						
3-01-0101 - BEG FUND BALANCE	\$401,895	\$298,787	\$213,830	\$314,928	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	-	\$314,929	\$380,230
3-60-1040 - UNRECONCILED DEPOSITS	\$0	-	-	-	-	-
3-65-0100 - INTEREST INCOME	\$5,433	\$3,768	\$5,282	\$2,078	\$6,000	\$0
100 - NON-DEPARTMENTAL TOTAL	\$407,328	\$302,555	\$219,112	\$317,006	\$320,929	\$380,230
113 - SHERIFF DEPARTMENT						
3-30-4000 - FEDERAL GRANTS	-	\$84,800	\$84,800	\$91,434	-	-
3-30-4010 - STATE GRANTS	\$632,638	\$554,410	\$623,927	\$486,293	\$642,800	\$606,717
3-20-1100 - STATE SHARED REV - OTHER	-	\$13,216	\$10,943	\$12,908	-	-
3-40-5046 - COMMUNITY SERVICE FEES	\$9,000	\$3,600	\$15,000	\$1,300	\$12,000	\$0
3-40-5049 - SUPERVISION FEES	-	-	-	-	\$0	\$87,388
3-40-5054 - OTHER CONTRACT SERVICES	-	\$4,388	\$0	-	\$0	\$14,000
3-30-4030 - PROGRAM INCOME	-	\$0	-	-	\$0	\$31,405
3-60-1020 - INSURANCE PROCEEDS	\$2,441	-	-	-	-	-
3-60-1050 - MISC REVENUE	-	-	\$5,286	-	-	-
3-80-7075 - REIMBURSEMENTS	\$929	-	\$399	\$13	\$2,000	\$4,204
3-65-0100 - INTEREST INCOME	\$3,152	-	-	-	\$0	\$0
3-90-9101 - XFR FR GENERAL FUND	-	\$51,255	-	-	\$0	\$0
113 - SHERIFF DEPARTMENT TOTAL	\$648,160	\$711,669	\$740,354	\$591,948	\$656,800	\$743,714
199 - NON-DEPARTMENTAL						
3-90-9101 - XFR FR GENERAL FUND	-	-	-	-	\$236,947	\$0
3-90-9500 - XFR FR ECHO WINDS FEES FUND	-	-	\$175,191	-	\$73,956	\$0
199 - NON-DEPARTMENTAL TOTAL	-	-	\$175,191	-	\$310,903	\$0
510 - SCERT						
3-65-0100 - INTEREST INCOME	\$0	-	-	-	-	-
510 - SCERT TOTAL	\$0	-	-	-	-	-
REVENUES TOTAL	\$1,055,488	\$1,014,224	\$1,134,657	\$908,954	\$1,288,632	\$1,123,944
Expenses						
100 - NON-DEPARTMENTAL						
OPERATING CONTINGENCY						
5-50-9999 - OPERATING CONTINGENCY	-	-	-	-	\$137,326	\$46,500

FY2027 BUDGET-PROPOSED BUDGET SUMMARY

	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
OPERATING CONTINGENCY TOTAL	-	-	-	-	\$137,326	\$46,500
UNAPPROPRIATED ENDING FUND BALANCE						
5-90-9001 - UNAPPROPRIATED ENDING BAL	-	-	-	-	\$34,169	\$150,000
UNAPPROPRIATED ENDING FUND BALANCE TOTAL	-	-	-	-	\$34,169	\$150,000
100 - NON-DEPARTMENTAL TOTAL	-	-	-	-	\$171,495	\$196,500
113 - SHERIFF DEPARTMENT						
MATERIALS & SERVICES						
5-20-5280 - BANKING & MERCHANT FEES	-	-	\$20	-	-	-
5-20-5310 - DUES & MEMBERSHIPS	-	\$200	-	-	\$750	\$0
5-20-5370 - INSURANCE - LIABILITY	-	\$1,792	\$1,842	\$2,111	\$2,091	\$2,333
5-20-5380 - INSURANCE-PROPERTY	-	\$1,044	-	\$1,877	\$1,284	\$1,175
5-20-5390 - INSURANCE - VEHICLE	\$2,847	\$4,327	\$4,678	\$8,887	\$7,443	\$4,632
5-20-5430 - POSTAGE/SHIPPING	-	-	-	\$362	-	\$0
5-20-5500 - TELEPHONE & INTERNET	\$115	\$1,344	\$3,099	\$2,411	\$2,000	\$3,000
5-20-5510 - TRAINING & DEVELOPMENT	\$35	\$1,125	\$1,963	\$185	\$3,000	\$1,500
5-20-5530 - TRANSPORTATION - OTHER	-	\$56	-	-	-	-
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	\$1,106	\$2,239	\$3,830	\$800	\$3,500	\$3,000
5-20-5800 - LAB SERVICES	\$424	\$1,347	\$127	\$62	\$2,000	\$1,000
5-20-5830 - OTHER CONTRACTED SERVICES	\$97,526	\$5,196	\$3,772	\$6,853	\$24,000	\$0
5-20-5840 - EMPLOYMENT SCREENING	-	\$953	-	\$19	\$1,000	\$1,000
5-20-5850 - INVESTIGATION SERVICES	\$120	-	-	-	\$500	\$500
5-20-5890 - JAIL-BOARD AND ROOM	\$21,634	\$150,912	\$141,048	\$113,688	\$175,200	\$182,500
5-20-5895 - JAIL-MEDICAL EXPENSE	-	-	-	-	\$2,000	\$2,000
5-20-6520 - LEASES - SOFTWARE (SAAS)	-	\$1,487	\$1,858	\$1,858	\$1,487	\$1,610
5-20-6530 - RENTAL - EQUIPMENT	-	-	\$172	-	-	-
5-20-6100 - BUILDING MAINTENANCE	\$25	\$120	-	-	\$0	\$0
5-20-6210 - VEHICLE/EQUIPMENT REPAIR & MAINTENANCE	\$6,441	\$4,427	\$6,077	\$2,830	\$8,000	\$5,000
5-20-5250 - OFFICE SUPPLIES	\$4,952	\$2,109	\$2,638	\$1,705	\$5,000	\$5,000
5-20-5600 - UNIFORMS CLOTHING EXPENSE	\$2,694	\$3,889	\$4,042	\$5,246	\$5,000	\$1,000
5-20-5920 - IT HARDWARE/COMPUTER < \$5K EA	-	\$61	\$1,542	-	\$2,500	\$1,500
5-20-5930 - EQUIPMENT < \$5K	-	\$605	-	-	\$2,500	\$2,500
5-20-5940 - FUEL	\$15,410	\$11,519	\$12,281	\$8,267	\$20,000	\$15,000
5-20-5970 - MISCELLANEOUS SUPPLIES	\$282	\$68	\$183	\$486	\$2,000	\$2,000
5-20-5980 - OFFICE FURNITURE & EQUIPMENT < \$5K	-	\$400	\$80	\$2,195	\$1,000	\$1,000
5-20-6030 - SAFETY EQUIPMENT & SUPPLIES	\$45	\$3,990	-	\$30	\$0	\$500
5-20-6050 - SMALL TOOLS & EQUIPMENT < \$5K	-	-	-	-	\$1,500	\$1,500
MATERIALS & SERVICES TOTAL	\$153,656	\$199,209	\$189,252	\$159,872	\$273,755	\$239,250
PERSONNEL SERVICES						
5-10-1401 - STIPEND	-	-	-	-	\$0	\$0
5-10-1400 - WAGES & SALARIES	\$342,078	\$272,949	\$342,736	\$286,570	\$361,987	\$385,591
5-10-1420 - OVERTIME	\$1,970	\$1,293	\$695	\$54	\$3,655	\$1,359
5-10-1500 - EMPLOYEE INCENTIVES	\$8,328	\$2,849	-	-	\$2,000	\$2,000
5-10-1430 - FRINGE BENEFITS	\$88,460	\$86,590	\$110,375	\$101,750	\$123,883	\$127,193
5-10-1440 - PERS	\$710	\$2,195	\$8,332	\$8,646	\$16,307	\$18,002
5-10-1450 - TAXES	\$25,392	\$20,530	\$25,394	\$21,024	\$29,862	\$31,577
5-10-1460 - UNEMPLOYMENT INS	\$3,650	\$3,941	\$5,527	\$4,128	\$4,616	\$6,804
5-10-1470 - WORKERS COMP INS	\$11,155	\$3,743	\$6,960	\$6,939	\$8,361	\$8,861
5-10-1480 - RETIREMENT-DB	\$82,759	\$54,054	\$120,890	\$134,456	\$166,644	\$97,240
5-10-1490 - RETIREMENT-DC	-\$231	-	-	-	\$0	\$0
PERSONNEL SERVICES TOTAL	\$564,272	\$448,145	\$620,909	\$563,566	\$717,315	\$678,627
CAPITAL OUTLAY						
5-40-9120 - VEHICLES	\$38,774	\$10,369	-	\$118,868	\$116,500	\$0
CAPITAL OUTLAY TOTAL	\$38,774	\$10,369	-	\$118,868	\$116,500	\$0
SPECIAL PAYMENTS						
5-50-7020 - PASS THRU PAYMENTS - OTHER	-	\$9,567	\$9,567	\$5,022	\$9,567	\$9,567
SPECIAL PAYMENTS TOTAL	-	\$9,567	\$9,567	\$5,022	\$9,567	\$9,567
OPERATING CONTINGENCY						

FY2027 BUDGET-PROPOSED BUDGET SUMMARY

	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
5-50-9999 - OPERATING CONTINGENCY	-	-	-	-	\$0	-
OPERATING CONTINGENCY TOTAL	-	-	-	-	\$0	-
113 - SHERIFF DEPARTMENT TOTAL	\$756,701	\$667,291	\$819,728	\$847,328	\$1,117,137	\$927,444
EXPENSES TOTAL	\$756,701	\$667,291	\$819,728	\$847,328	\$1,288,632	\$1,123,944



Line Item Detail by Fund

FY2026-27 Budget

PGE/CARTY SIP Fees-521 CLOSED

Fund: 521-PGE-CARTY SIP Fees CLOSED

FY2027 BUDGET-PROPOSED BUDGET SUMMARY						
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
Revenues						
100 - NON-DEPARTMENTAL						
3-01-0101 - BEG FUND BALANCE	\$228,437	\$2	\$1,013	\$1,013	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	-	\$0	\$0
3-60-1040 - UNRECONCILED DEPOSITS	-	\$0	-	-	-	-
3-65-0100 - INTEREST INCOME	\$2,821	\$18,595	-	-	\$0	\$0
3-65-0110 - INVESTMENT INCOME	-	\$1,013	-	-	-	-
100 - NON-DEPARTMENTAL TOTAL	\$231,258	\$19,611	\$1,013	\$1,013	\$0	\$0
521 - PGE - CARTY						
3-20-1085 - PMT IN LIEU OF TAX-SIP AGREEMENTS	\$2,262,607	\$2,392,641	-	-	\$0	\$0
3-65-0100 - INTEREST INCOME	\$7,155	-	-	-	\$0	\$0
521 - PGE - CARTY TOTAL	\$2,269,762	\$2,392,641	-	-	\$0	\$0
REVENUES TOTAL	\$2,501,020	\$2,412,253	\$1,013	\$1,013	\$0	\$0
Expenses						
100 - NON-DEPARTMENTAL						
INTERFUND TRANSFERS						
5-50-8227 - XFR TO CAPITAL IMPROVEMENT PROJ	\$63,008	-	-	-	\$0	\$0
INTERFUND TRANSFERS TOTAL	\$63,008	-	-	-	\$0	\$0
100 - NON-DEPARTMENTAL TOTAL	\$63,008	-	-	-	\$0	\$0
521 - PGE - CARTY						
SPECIAL PAYMENTS						
5-50-7020 - PASS THRU PAYMENTS - OTHER	\$100,000	-	-	-	\$0	\$0
5-50-7030 - PASS THRU PAYMENTS -LOCAL GOVT	\$592,534	\$621,088	-	-	\$0	\$0
SPECIAL PAYMENTS TOTAL	\$692,534	\$621,088	-	-	\$0	\$0
INTERFUND TRANSFERS						
5-50-8202 - XFR TO ROAD FUND	\$1,745,476	\$1,790,151	-	-	\$0	\$0
INTERFUND TRANSFERS TOTAL	\$1,745,476	\$1,790,151	-	-	\$0	\$0
521 - PGE - CARTY TOTAL	\$2,438,010	\$2,411,239	-	-	\$0	\$0
EXPENSES TOTAL	\$2,501,018	\$2,411,239	-	-	\$0	\$0



Line Item Detail by Fund

FY2026-27 Budget

Sheriff's Office Reserve-522

FUnd: 522-Sheriff's Office Reserve

	FY2027 BUDGET-PROPOSED BUDGET SUMMARY				FY2026 AMENDED BUDGET	FY27 Proposed Budget
	FY2023	FY2024	FY2025	FY2026 YTD		
Revenues						
100 - NON-DEPARTMENTAL						
3-01-0101 - BEG FUND BALANCE	\$14,558	\$15,713	\$11,809	\$310,840	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	-	\$8,500	\$307,000
3-65-0100 - INTEREST INCOME	\$531	\$364	\$416	\$4,005	\$0	\$1,330
3-65-0110 - INVESTMENT INCOME	-	\$300	\$1,847	\$6,846	-	\$2,249
100 - NON-DEPARTMENTAL TOTAL	\$15,089	\$16,378	\$14,072	\$321,691	\$8,500	\$310,579
113 - SHERIFF DEPARTMENT						
3-30-4020 - LOCAL GRANTS	-	-	\$300,000	-	\$300,000	\$0
3-60-1000 - CONTRIBUTIONS & DONATIONS	-	\$200	\$541	-	\$0	\$500
113 - SHERIFF DEPARTMENT TOTAL	-	\$200	\$300,541	-	\$300,000	\$500
199 - NON-DEPARTMENTAL						
3-65-0100 - INTEREST INCOME	-	-	-	-	\$300	\$0
199 - NON-DEPARTMENTAL TOTAL	-	-	-	-	\$300	\$0
401 - SHERIFF K-9 PROGRAM						
3-60-1000 - CONTRIBUTIONS & DONATIONS	\$100	-	-	-	\$1,500	\$0
401 - SHERIFF K-9 PROGRAM TOTAL	\$100	-	-	-	\$1,500	\$0
402 - SHERIFF RESERVES						
3-40-5050 - RESERVE FEES	\$2,400	-	-	-	\$2,000	\$0
402 - SHERIFF RESERVES TOTAL	\$2,400	-	-	-	\$2,000	\$0
REVENUES TOTAL	\$17,589	\$16,578	\$314,613	\$321,691	\$312,300	\$311,079
Expenses						
100 - NON-DEPARTMENTAL						
OPERATING CONTINGENCY						
5-50-9999 - OPERATING CONTINGENCY	-	-	-	-	\$0	\$0
OPERATING CONTINGENCY TOTAL	-	-	-	-	\$0	\$0
RESERVE FOR FUTURE EXPENDITURES						
5-90-9002 - RESERVE FOR FUTURE EXPENDITURE	-	-	-	-	-	\$18,626
RESERVE FOR FUTURE EXPENDITURES TOTAL	-	-	-	-	-	\$18,626
100 - NON-DEPARTMENTAL TOTAL	-	-	-	-	\$0	\$18,626
113 - SHERIFF DEPARTMENT						
MATERIALS & SERVICES						
5-20-5260 - ADVERTISING/MARKETING	\$729	\$1,215	\$475	\$234	\$2,000	\$2,000

	FY2027 BUDGET-PROPOSED BUDGET SUMMARY					
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
5-20-5420 - MISCELLANEOUS EXPENSES	\$800	\$366	\$387	\$450	\$3,000	\$3,000
5-20-5600 - UNIFORMS CLOTHING EXPENSE	-	-	\$0	-	-	-
5-20-5950 - HOSPITALITY EVENT SUPPLIES	\$197	-	-	-	-	-
MATERIALS & SERVICES TOTAL	\$1,726	\$1,581	\$862	\$684	\$5,000	\$5,000
CAPITAL OUTLAY						
5-40-9060 - EQUIPMENT & FURNISHINGS > \$5K	-	-	-	\$11,402	-	\$280,000
5-40-9120 - VEHICLES	-	-	-	-	\$300,000	\$0
CAPITAL OUTLAY TOTAL	-	-	-	\$11,402	\$300,000	\$280,000
OPERATING CONTINGENCY						
5-50-9999 - OPERATING CONTINGENCY	-	-	-	-	\$0	-
OPERATING CONTINGENCY TOTAL	-	-	-	-	\$0	-
113 - SHERIFF DEPARTMENT TOTAL	\$1,726	\$1,581	\$862	\$12,086	\$305,000	\$285,000
199 - NON-DEPARTMENTAL						
MATERIALS & SERVICES						
5-20-8016 - INVESTMENT FEES - DISTRIBUTED	-	-	\$0	\$3	-	\$3
MATERIALS & SERVICES TOTAL	-	-	\$0	\$3	-	\$3
199 - NON-DEPARTMENTAL TOTAL	-	-	\$0	\$3	-	\$3
401 - SHERIFF K-9 PROGRAM						
MATERIALS & SERVICES						
5-20-5280 - BANKING & MERCHANT FEES	-	-	-	\$4	-	-
5-20-5310 - DUES & MEMBERSHIPS	-	\$0	-	\$140	\$0	\$150
5-20-5420 - MISCELLANEOUS EXPENSES	-	\$1,661	-	\$417	\$0	\$0
5-20-5460 - PUBLICATIONS & SUBSCRIPTIONS	-	-	\$140	-	\$200	\$200
5-20-5510 - TRAINING & DEVELOPMENT	-	-	\$325	-	\$600	\$600
5-20-5580 - TRAVEL - LODGING/AIRFARE/MEALS OTHER	-	-	-	-	\$1,000	\$1,000
5-20-5830 - OTHER CONTRACTED SERVICES	-	\$1,153	\$2,446	\$1,469	\$1,500	\$1,500
5-20-6520 - LEASES - SOFTWARE (SAAS)	-	\$140	-	-	\$0	\$0
5-20-5250 - OFFICE SUPPLIES	-	-	-	-	\$500	\$500
5-20-5930 - EQUIPMENT < \$5K	-	-	-	\$1,986	-	\$0
5-20-5970 - MISCELLANEOUS SUPPLIES	\$149	\$234	-	-	\$0	\$0
MATERIALS & SERVICES TOTAL	\$149	\$3,187	\$2,911	\$4,016	\$3,800	\$3,950
401 - SHERIFF K-9 PROGRAM TOTAL	\$149	\$3,187	\$2,911	\$4,016	\$3,800	\$3,950
402 - SHERIFF RESERVES						
MATERIALS & SERVICES						
5-20-5510 - TRAINING & DEVELOPMENT	-	-	-	-	\$500	\$500
5-20-5600 - UNIFORMS CLOTHING EXPENSE	-	-	-	-	\$3,000	\$3,000
MATERIALS & SERVICES TOTAL	-	-	-	-	\$3,500	\$3,500
402 - SHERIFF RESERVES TOTAL	-	-	-	-	\$3,500	\$3,500
EXPENSES TOTAL	\$1,875	\$4,768	\$3,773	\$16,105	\$312,300	\$311,079



Line Item Detail by Fund

FY2026-27 Budget

Wheatridge Wind Fund-523 CLOSED

Fund: 523-Wheatridge Wind Fund CLOSED

FY2027 BUDGET-PROPOSED BUDGET SUMMARY						
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
Revenues						
100 - NON-DEPARTMENTAL						
3-01-0101 - BEG FUND BALANCE	\$579,111	\$2,246	\$101,110	\$101,949	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	-	\$0	\$0
3-60-1040 - UNRECONCILED DEPOSITS	-	\$0	-	-	-	-
3-65-0100 - INTEREST INCOME	\$21,537	\$21,458	\$840	-	\$0	\$0
3-65-0110 - INVESTMENT INCOME	-	\$187	-	-	-	-
100 - NON-DEPARTMENTAL TOTAL	\$600,648	\$23,891	\$101,949	\$101,949	\$0	\$0
523 - WHEATRIDGE FEES						
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	-	\$0	\$0
3-20-1085 - PMT IN LIEU OF TAX-SIP AGREEMENTS	\$2,500,225	\$2,534,271	-	-	\$0	\$0
3-65-0100 - INTEREST INCOME	\$16,750	-	-	-	\$0	\$0
523 - WHEATRIDGE FEES TOTAL	\$2,516,975	\$2,534,271	-	-	\$0	\$0
REVENUES TOTAL	\$3,117,622	\$2,558,162	\$101,949	\$101,949	\$0	\$0
Expenses						
523 - WHEATRIDGE FEES						
PERSONNEL SERVICES						
5-10-1480 - RETIREMENT-DB	\$685,376	-	-	-	-	-
PERSONNEL SERVICES TOTAL	\$685,376	-	-	-	-	-
SPECIAL PAYMENTS						
5-50-7030 - PASS THRU PAYMENTS -LOCAL GOVT	\$1,500,000	\$1,517,053	-	-	\$0	\$0
SPECIAL PAYMENTS TOTAL	\$1,500,000	\$1,517,053	-	-	\$0	\$0
INTERFUND TRANSFERS						
5-50-8200 - XFR TO HERITAGE TRAIL FUND	-	\$599,691	-	-	\$0	\$0
5-50-8227 - XFR TO CAPITAL IMPROVEMENT PROJ	\$930,000	\$340,309	-	-	\$0	\$0
INTERFUND TRANSFERS TOTAL	\$930,000	\$940,000	-	-	\$0	\$0
523 - WHEATRIDGE FEES TOTAL	\$3,115,376	\$2,457,053	-	-	\$0	\$0
EXPENSES TOTAL	\$3,115,376	\$2,457,053	-	-	\$0	\$0



Line Item Detail by Fund

FY2026-27 Budget

Orchard Wind Fees-524 CLOSED

Fund: 524-Orchard Wind Fees CLOSED

	FY2027 BUDGET-PROPOSED BUDGET SUMMARY				FY2026 AMENDED BUDGET	FY27 Proposed Budget
	FY2023	FY2024	FY2025	FY2026 YTD		
Revenues						
100 - NON-DEPARTMENTAL						
3-01-0101 - BEG FUND BALANCE	\$2,600	\$3,180	\$3,187	\$3,213	\$0	\$0
3-60-1040 - UNRECONCILED DEPOSITS	-	\$0	-	-	-	-
3-65-0100 - INTEREST INCOME	\$580	\$395	\$26	-	\$0	\$0
3-65-0110 - INVESTMENT INCOME	-	\$111	-	-	-	-
100 - NON-DEPARTMENTAL TOTAL	\$3,180	\$3,687	\$3,213	\$3,213	\$0	\$0
524 - ORCHARD WIND FEES						
3-20-1085 - PMT IN LIEU OF TAX-SIP AGREEMENTS	\$129,887	\$109,084	-	-	\$0	\$0
524 - ORCHARD WIND FEES TOTAL	\$129,887	\$109,084	-	-	\$0	\$0
REVENUES TOTAL	\$133,068	\$112,771	\$3,213	\$3,213	\$0	\$0
Expenses						
524 - ORCHARD WIND FEES						
SPECIAL PAYMENTS						
5-50-7030 - PASS THRU PAYMENTS -LOCAL GOVT	\$125,037	\$101,984	-	-	\$0	\$0
SPECIAL PAYMENTS TOTAL	\$125,037	\$101,984	-	-	\$0	\$0
INTERFUND TRANSFERS						
5-50-8101 - XFR TO GENERAL FUND	-	\$7,600	-	-	\$0	\$0
5-50-8227 - XFR TO CAPITAL IMPROVEMENT PROJ	\$4,850	-	-	-	\$0	\$0
INTERFUND TRANSFERS TOTAL	\$4,850	\$7,600	-	-	\$0	\$0
524 - ORCHARD WIND FEES TOTAL	\$129,887	\$109,584	-	-	\$0	\$0
EXPENSES TOTAL	\$129,887	\$109,584	-	-	\$0	\$0



Line Item Detail by Fund

FY2026-27 Budget

Resiliency Fund-540 CLOSED

Fund: 540-Resiliency Fund CLOSED

FY2027 BUDGET-PROPOSED BUDGET SUMMARY						
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
Revenues						
100 - NON-DEPARTMENTAL						
3-01-0101 - BEG FUND BALANCE	\$5,490,754	\$5,171,936	\$1,758,402	\$54,977	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	-	\$55,000	\$0
100 - NON-DEPARTMENTAL TOTAL	\$5,490,754	\$5,171,936	\$1,758,402	\$54,977	\$55,000	\$0
199 - NON-DEPARTMENTAL						
3-90-9101 - XFR FR GENERAL FUND	-	-	-	-	\$0	\$0
3-90-9245 - XFR FR WATER PLANNING FUND	-	-	\$10,021	-	\$0	\$0
199 - NON-DEPARTMENTAL TOTAL	-	-	\$10,021	-	\$0	\$0
540 - RESILIENCY FUND						
3-20-1085 - PMT IN LIEU OF TAX-SIP AGREEMENTS	\$0	-	-	-	\$0	\$0
3-20-1080 - PMT IN LIEU OF TAX	\$2,012,786	-	-	-	\$0	\$0
3-30-4000 - FEDERAL GRANTS	\$1,492,400	\$365,526	-	-	\$0	\$0
3-20-1105 - FEDERAL SHARED REV - OTHER	-	-	-	-	\$0	\$0
3-90-9101 - XFR FR GENERAL FUND	\$500,000	-	-	-	\$0	\$0
540 - RESILIENCY FUND TOTAL	\$4,005,186	\$365,526	-	-	\$0	\$0
REVENUES TOTAL	\$9,495,940	\$5,537,462	\$1,768,423	\$54,977	\$55,000	\$0
Expenses						
100 - NON-DEPARTMENTAL						
OPERATING CONTINGENCY						
5-50-9999 - OPERATING CONTINGENCY	-	-	-	-	\$0	\$0
OPERATING CONTINGENCY TOTAL	-	-	-	-	\$0	\$0
100 - NON-DEPARTMENTAL TOTAL	-	-	-	-	\$0	\$0
115 - PLANNING DEPARTMENT						
MATERIALS & SERVICES						
5-20-5740 - CONSULTING SERVICES	\$80,021	-	-	-	\$0	\$0
MATERIALS & SERVICES TOTAL	\$80,021	-	-	-	\$0	\$0
115 - PLANNING DEPARTMENT TOTAL	\$80,021	-	-	-	\$0	\$0
116 - COMMUNITY DEVELOPMENT						
MATERIALS & SERVICES						
5-20-5740 - CONSULTING SERVICES	-	-	-	-	\$0	\$0
MATERIALS & SERVICES TOTAL	-	-	-	-	\$0	\$0
116 - COMMUNITY DEVELOPMENT TOTAL	-	-	-	-	\$0	\$0

FY2027 BUDGET-PROPOSED BUDGET SUMMARY

	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
199 - NON-DEPARTMENTAL						
MATERIALS & SERVICES						
5-20-5830 - OTHER CONTRACTED SERVICES	-	\$578,386	\$932,393	-	-	-
MATERIALS & SERVICES TOTAL	-	\$578,386	\$932,393	-	-	-
PERSONNEL SERVICES						
5-10-1480 - RETIREMENT-DB	-	\$1,000,000	-	-	\$0	\$0
PERSONNEL SERVICES TOTAL	-	\$1,000,000	-	-	\$0	\$0
SPECIAL PAYMENTS						
5-50-7070 - GRANTS-BUSINESS	-	-	-	-	\$0	\$0
SPECIAL PAYMENTS TOTAL	-	-	-	-	\$0	\$0
INTERFUND TRANSFERS						
5-50-8201 - XFR TO ROAD FUND EQUIP RES	-	\$1,020,325	-	-	\$0	\$0
5-50-8215 - XFR TO COMPUTER EQUIP RESERVE	-	-	\$731,052	-	\$0	\$0
5-50-8227 - XFR TO CAPITAL IMPROVEMENT PROJ	-	\$951,365	-	-	\$0	\$0
5-50-8245 - XFR TO WATER PLANNING FUND	-	\$70,000	-	-	\$0	\$0
INTERFUND TRANSFERS TOTAL	-	\$2,041,690	\$731,052	-	\$0	\$0
OPERATING CONTINGENCY						
5-50-9999 - OPERATING CONTINGENCY	-	-	-	-	\$0	-
OPERATING CONTINGENCY TOTAL	-	-	-	-	\$0	-
199 - NON-DEPARTMENTAL TOTAL	-	\$3,620,076	\$1,663,446	-	\$0	\$0
540 - RESILIENCY FUND						
MATERIALS & SERVICES						
5-20-5420 - MISCELLANEOUS EXPENSES	-	-	-	-	\$0	\$0
MATERIALS & SERVICES TOTAL	-	-	-	-	\$0	\$0
SPECIAL PAYMENTS						
5-50-7060 - GRANTS-LOCAL GOVT	\$60,000	-	-	-	\$0	\$0
5-50-7070 - GRANTS-BUSINESS	\$183,984	\$158,984	\$50,000	-	\$0	\$0
SPECIAL PAYMENTS TOTAL	\$243,984	\$158,984	\$50,000	-	\$0	\$0
INTERFUND TRANSFERS						
5-50-8101 - XFR TO GENERAL FUND	-	-	-	\$54,977	\$55,000	\$0
5-50-8227 - XFR TO CAPITAL IMPROVEMENT PROJ	\$4,000,000	-	-	-	\$0	\$0
INTERFUND TRANSFERS TOTAL	\$4,000,000	-	-	\$54,977	\$55,000	\$0
OPERATING CONTINGENCY						
5-50-9999 - OPERATING CONTINGENCY	-	-	-	-	\$0	-
OPERATING CONTINGENCY TOTAL	-	-	-	-	\$0	-
540 - RESILIENCY FUND TOTAL	\$4,243,984	\$158,984	\$50,000	\$54,977	\$55,000	\$0
EXPENSES TOTAL	\$4,324,005	\$3,779,060	\$1,713,446	\$54,977	\$55,000	\$0



Line Item Detail by Fund

FY2026-27 Budget

State & Federal Wildlife Fund-665 CLOSED

Fund: 665-State and Federal Wildlife CLOSED

FY2027 BUDGET-PROPOSED BUDGET SUMMARY						
	FY2023	FY2024	FY2025	FY2026 YTD	FY2026 AMENDED BUDGET	FY27 Proposed Budget
Revenues						
100 - NON-DEPARTMENTAL						
3-01-0101 - BEG FUND BALANCE	\$6,197	\$9,684	\$3,409	-	\$0	\$0
3-01-0102 - BEG FUND BALANCE-BUD	-	-	-	-	\$4,000	\$0
100 - NON-DEPARTMENTAL TOTAL	\$6,197	\$9,684	\$3,409	-	\$4,000	\$0
665 - STATE & FEDERAL WILDLIFE						
3-20-1080 - PMT IN LIEU OF TAX	\$3,452	-	-	-	\$0	\$0
3-65-0100 - INTEREST INCOME	\$35	-	-	-	\$0	\$0
665 - STATE & FEDERAL WILDLIFE TOTAL	\$3,487	-	-	-	\$0	\$0
REVENUES TOTAL	\$9,684	\$9,684	\$3,409	-	\$4,000	\$0
Expenses						
665 - STATE & FEDERAL WILDLIFE						
INTERFUND TRANSFERS						
5-50-8101 - XFR TO GENERAL FUND	-	\$6,275	-	\$3,409	\$4,000	\$0
INTERFUND TRANSFERS TOTAL	-	\$6,275	-	\$3,409	\$4,000	\$0
665 - STATE & FEDERAL WILDLIFE TOTAL	-	\$6,275	-	\$3,409	\$4,000	\$0
EXPENSES TOTAL	-	\$6,275	-	\$3,409	\$4,000	\$0