



WEBER COUNTY UTAH

2025 TENTATIVE BUDGET

Prepared by the Weber County
Clerk/Auditor's Office

www.webercountyutah.gov



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Budget Overview





October 29, 2024

To the Citizens of Weber County:

As the Weber County Budget Officer, the Clerk/Auditor's Office is pleased to submit the 2025 Tentative Budget for all Weber County funds and departments. This report is derived from individual department budget requests, adjusted for items discussed with each department during budget meetings.

We understand that this budget is only tentative, that discussions regarding the budget will continue, and that changes may be made before the County adopts the final budget. We invite you to a public hearing for November 26th at 6:00 p.m. to comment on the budget. The final budget must be adopted before December 31, 2024.

A big thank you to elected officials, division directors, staff, and citizens, who have spent hundreds of hours analyzing, forecasting, and scrutinizing county expenditures to identify areas of improvement and savings. It is this team that makes up the strong financial management cited by Fitch Ratings as a key factor in including Weber County in the top 3 percent of counties nationwide that have received AAA general obligation bond rating.

Thank you for making Weber County your home.

Sincerely,

A handwritten signature in black ink that reads "Ricky D. Hatch". The signature is written in a cursive style.

Ricky D. Hatch, CPA, CPO
Clerk/Auditor



County at a Glance

Basic County Facts

Founded	January 31, 1850
County Seat	Ogden

Population*	271,926
Area of County	659 sq miles

County Facilities

Libraries

Library Facilities	5
Circulation Transactions*	2,347,713
Visitors*	1,040,019

Roads Maintained in Miles

Paved Surfaces	205
Gravel Surfaces	15
Dirt Surfaces	1

Sheriff

Calls for Service*	47,815
Average Inmate Population*	779

Culture, Parks, and Recreation

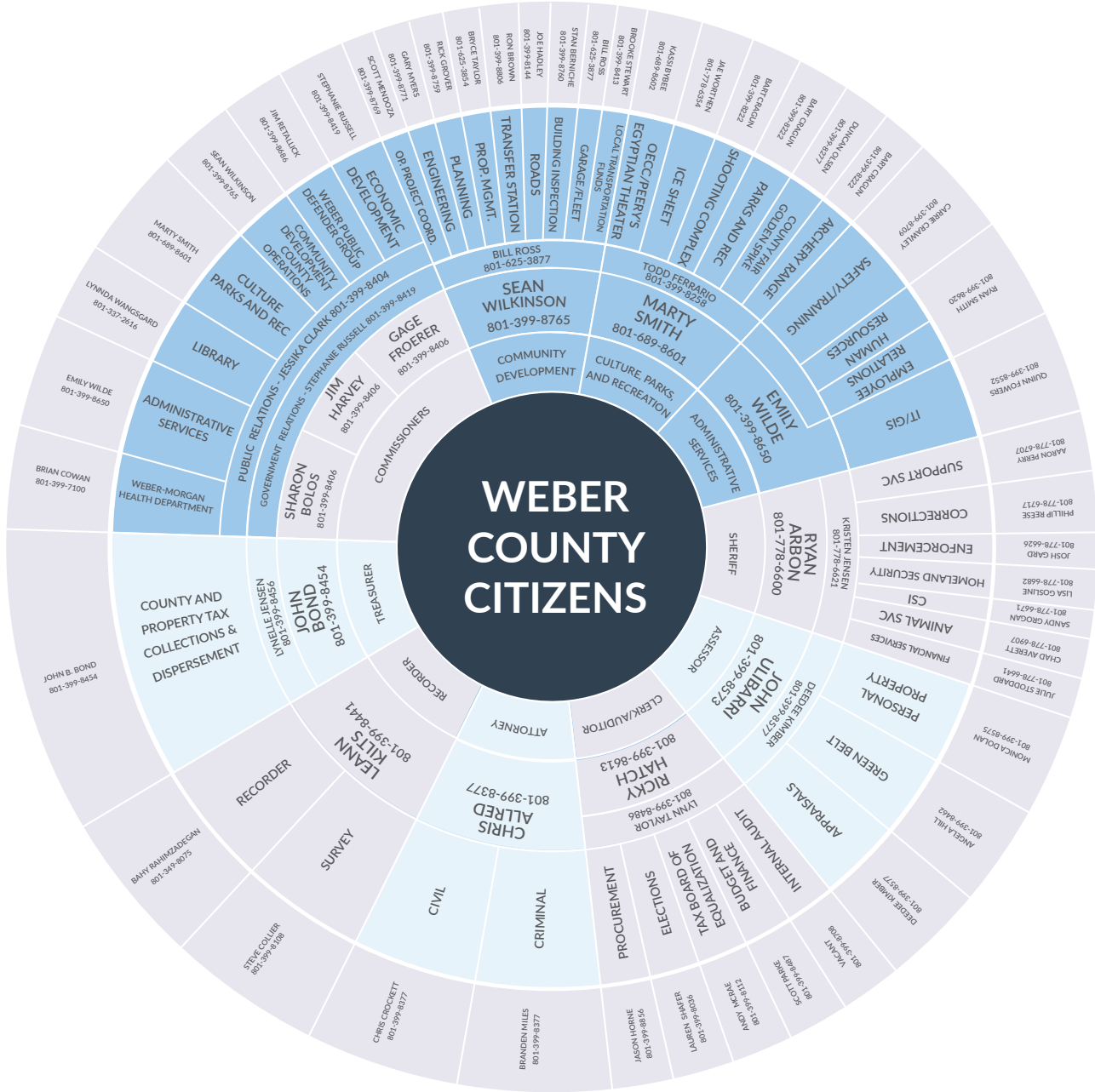
Parks	3
Event Centers	2
Ice Sheet	1
Archery Range	1
Gun Range	1

Transfer Station

Tons of Solid Waste Received*	229,760
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*Data per the 2023 Annual Comprehensive Financial Report

WEBER COUNTY ORGANIZATION CHART



WEBER-MORGAN CHILDREN'S JUSTICE CENTER	ROD LAYTON	801-778-6261
NORTHERN UTAH ECONOMIC ALLIANCE	CHRIS ROYBAL	801-455-5690
USU EXTENSION	NAOMI BROWER	801-399-8200
VISIT OGDEN	SARA TOLIVER	801-778-6250
WEBER COUNTY RAMP	SHELLY HALACY	801-399-8405
WEBER HOUSING AUTHORITY	ANDI BEADLES	801-399-6691
WEBER HUMAN SERVICES	KEVIN EASTMAN	801-625-3700
WEBER AREA DISPATCH 911	KEVIN ROSE	801-395-8222

#WinningInWeber

Executive Summary

Weber County General Fund revenues are expected to increase by 5.5% to \$101.0 million over the prior year budget amounts, driven primarily by an increase in property tax and sales tax collections.

General fund outflows are projected to increase by 4.2% to \$100.2 million over the prior year budget amounts, primarily due to increased costs for fuel and materials, escalating utilities. Total spending of all funds is expected to be \$318 million. Noteworthy changes included in the current year budget are shown below.

Employee Compensation

- > Employees will receive a 1.5% cost-of-living increase, plus a performance-based increase of approximately 2%, based on the employee's performance evaluation.
- > Health insurance costs increased by 9.5% while dental insurance costs increased 5%.

Employee Staffing:

The County's tentative budget includes an overall net increase of 15 full time equivalent (FTE) positions from the prior year budget, as described below:

- > Decrease of one FTE in the Assessor's Office due to the implementation of new software.
- > Addition of one Attorney and one part-time Victim Witness assistant in the County Attorney's Office.
- > Addition of three new grant-funded Social Worker positions and one grant-funded Legal Secretary in the Public Defender Group.
- > Addition of two School Resource Officers due to the completion of the new high school and junior high school.
- > Addition of two FTEs in Culture, Parks, and Recreation for maintenance and grounds work.
- > Increase of one Library position.
- > Addition of two full-time Animal Shelter workers.
- > Net increase of three grant-funded positions, including a grant writer, HUD program manager, and community health worker.

Other Items

The tentative budget also includes the following significant items:

- > A \$3.7 million transfer from the general fund to capital projects to help fund various capital improvements
- > One time funding of \$1.25 million to the Culture Parks and Recreation Department to be used to maintain facilities
- > Infrastructure and facility improvements of \$10.5 million paid for with County funds. A detailed list of the County's capital projects can be found in the supplementary section of this document.
- > \$16 million in federally funded infrastructure projects paid for by the American Rescue Plan Act. These projects were included in the 2024 budget, but due to construction delays, will be completed in 2025.

Weber County Clerk/Auditor

Ricky D. Hatch, CPA

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

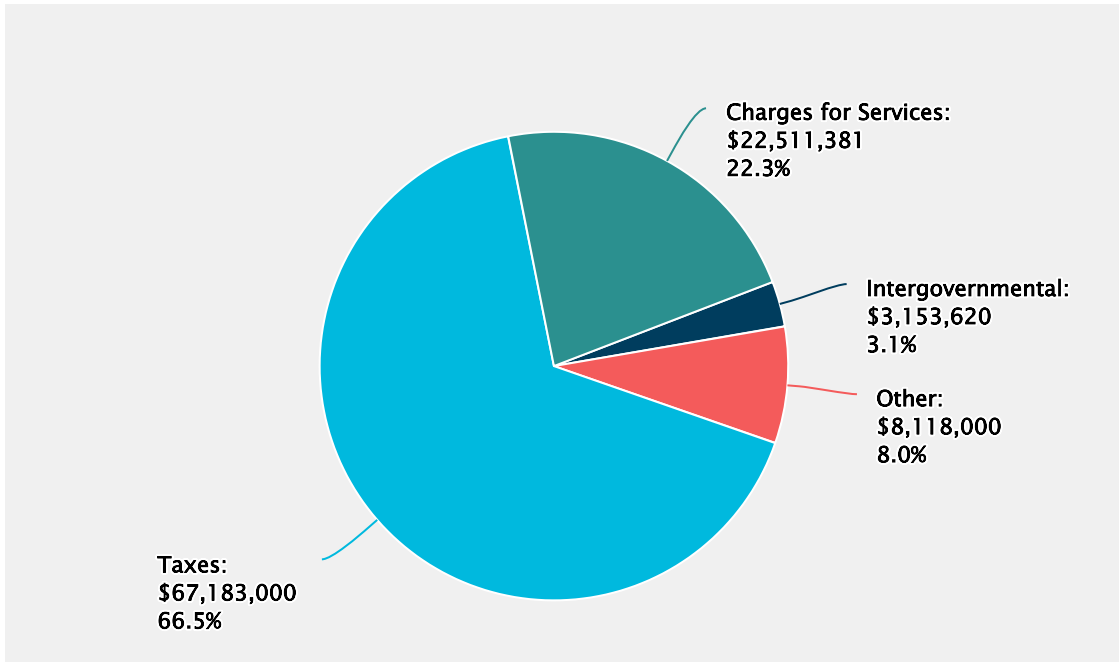
#WinninginWeber

2025 Final Budget Summary by Fund

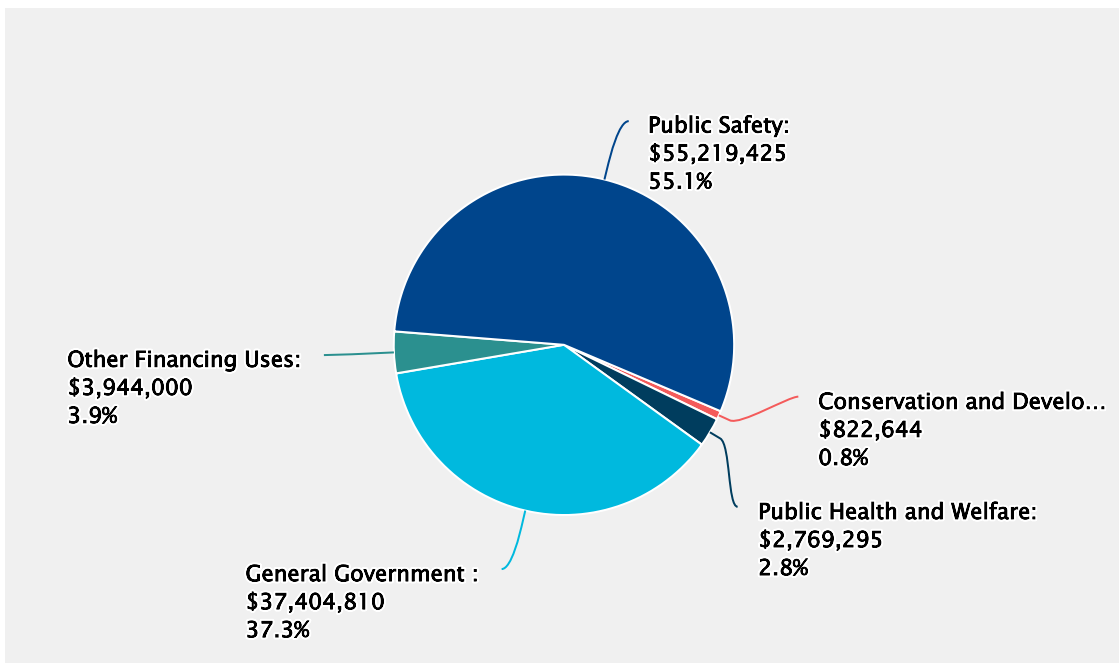
Fund Description	Projected Beginning Fund Balance / Net Assets	Revenues	Expenses / Expenditures	Transfers In	Transfers Out	Projected Change in Fund Balance / Net Assets	Projected Ending Fund Balance / Net Assets
GOVERNMENTAL:							
General Fund	44,322,649	100,966,001	96,421,175	-	3,739,000	805,826	45,128,475
Culture Parks and Recreation	1,400,692	6,882,935	15,813,706	11,017,847	-	2,087,077	3,487,769
Library Fund	3,981,621	15,855,551	16,306,696	3,380,000	-	2,928,855	6,910,476
Paramedic Fund	3,216,105	3,932,000	4,541,514	-	-	(609,514)	2,606,591
Transportation Development Fund	75,684,490	63,981,000	79,514,202	-	411,000	(15,944,202)	59,740,288
Redevelopment Agency Fund	493,312	3,929,820	3,929,820	-	-	-	493,312
Impact Fee Fund	3,115,924	1,020,000	2,280,000	-	-	(1,260,000)	1,855,924
Federal Grants Fund	6,111,727	17,574,911	16,180,000	-	-	1,394,911	7,506,638
Municipal Service Fund	5,937,654	10,884,250	12,767,745	411,000	-	(1,472,495)	4,465,159
Sewer - Lower Valley	183,977	205,433	183,874	-	-	21,559	205,536
Sewer - Upper Valley	112,097	23,520	16,200	-	-	7,320	119,417
Sewer - Pineview West	33,814	16,032	29,470	-	-	(13,438)	20,376
Ramp Tax Fund	8,191,948	6,656,000	13,239,269	-	-	(6,583,269)	1,608,679
Tourism Fund	8,216,706	9,650,000	1,733,801	-	8,852,117	(935,918)	7,280,788
Flood Control	5,236,927	2,565,000	1,328,000	-	-	1,237,000	6,473,927
Total Governmental Funds	166,239,643	244,142,453	264,285,471	14,808,847	13,002,117	(18,336,288)	147,903,355
DEBT SERVICE FUNDS:							
Debt Service Fund	5,536,788	3,657,000	3,609,000	218,500	-	266,500	5,803,288
Special Assessment Bond Fund	4,465,887	1,731,800	1,676,800	-	-	55,000	4,520,887
Total Debt Service Funds	10,002,675	5,388,800	5,285,800	218,500	-	321,500	10,324,175
CAPITAL PROJECTS FUNDS:							
Capital Projects Fund	65,451,808	100,000	6,110,000	3,739,000	5,545,730	(7,816,730)	57,635,078
Total Capital Projects Funds	65,451,808	100,000	6,110,000	3,739,000	5,545,730	(7,816,730)	57,635,078
ENTERPRISE:							
Sanitary Landfill Fund	16,044,304	14,140,000	13,411,785	-	-	728,215	16,772,519
Animal Shelter Fund	276,423	1,225,993	1,133,440	-	218,500	(125,947)	150,476
Total Enterprise Funds	16,320,727	15,365,993	14,545,225	-	218,500	602,268	16,922,995
INTERNAL SERVICE FUNDS:							
Termination Pool	(1,880,850)	1,800,000	2,729,539	-	-	(929,539)	(2,810,389)
Fleet Management Fund	4,856,085	752,448	4,088,237	-	-	(3,335,789)	1,520,296
Garage	308,884	990,000	1,006,648	-	-	(16,648)	292,236
Insurance Fund	1,441,462	2,582,096	2,582,096	-	-	-	1,441,462
Total Internal Service Funds	4,725,581	6,124,544	10,406,519	-	-	(4,281,976)	443,606
COMPONENT UNIT:							
Health Fund	6,891,535	16,506,472	16,893,250	-	-	(386,779)	6,504,756
Total Component Unit	6,891,535	16,506,472	16,893,250	-	-	(386,779)	6,504,756
	269,631,969	287,628,262	317,526,266	18,766,347	18,766,347	(29,898,005)	239,733,965

2025 Tentative Budget General Fund Revenue and Expenditures

Revenue



Expenditures



Budgeted Full-time Equivalents by Type

	2025	2024	2023	2022
General Fund				
Commission	7	7	7	7
Center of Excellence	0	0	14	9
Assessor	29	30	30	29
Attorney	41	39	40	39
Childrens Justice Center	8	8	8	8
Public Defender	20	16	14	1
Clerk Auditor	25	25	25	23
Recorder Surveyor	24	24	24	24
Treasurer	6	6	6	6
Admin Services	28	28	28	26
Operations	26	26	28	26
Public Safety	347	345	345	355
Conservation and Development	2	2	1	1
Municipal Services				
General Government	24	24	23	23
Animal Control	3	3	3	3
Streets and Public Improvements	22	22	22	21
Other Governmental Funds				
Library	123	122	123	123
Culture, Parks and Recreation	124	122	124	119
Business Type Funds				
Solid Waste Transfer Station	34	34	32	31
Animal Shelter	12	10	10	10
Garage	5	5	5	5
Component Units				
Weber Morgan Health Department	100	97	104	115
	1,010	995	1,016	1,004

Budget Process

Starting at the end of August each year, the Clerk / Auditor sends out budget information to each department within the county. Those departments review the budget information and submit any requested changes back to the Clerk Auditor, who compiles the additional requests and base budget information for use during the budget hearings.

During the budget hearings, each department is allowed to explain their next year budgetary requests, as well as to provide additional information on their departments to the County Commissioners.

The Clerk /Auditor, in consultation with the County Commissioners, then compiles a tentative operating and capital budget for the following year. This tentative budget must be submitted to the Commissioners on or before November 1st each year and is posted on the County's website.

The commissioners then set a date for a public hearing to receive comments from taxpayers regarding the tentative budget.

After public comments are received, the County Commissioners can amend or adopt the tentative budget to create the final budget. This final budget must be passed before the end of the calendar year and is sent to the Utah State Auditor's Office within thirty days of adoption.

Control of budgeted expenditures is exercised, under state law, at the department level. Administrative control is maintained through detailed line-item budgets for all departments. All non-capital appropriations lapse at the end of the calendar year.

Fund Descriptions

General Fund

This fund is the principal operating fund of the County. It accounts for all financial resources of the government that are not accounted for in another fund.

Special Revenue Funds

These funds record revenue sources that are restricted for specific purposes.

Culture Parks and Recreation

This special revenue fund accounts for the operations of the County's Culture Parks, and Recreation Division, including the Ogden Eccles Conference Center, the Ice Sheet, and the Golden Spike Events Center. The principal revenue source is user fees.

Library Fund

This special revenue fund accounts for the operations of the County's main library and four branches. The Library Fund's principal revenue source is property taxes.

Paramedic Fund

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

Transportation Development Fund

This special revenue fund accounts for a voter-approved countywide $\frac{1}{4}$ % sales tax levy that is restricted by state law for expenditure on transportation-related infrastructure and expanded transit facilities. The principal revenue source is sales taxes.

Community Reinvestment Agency Fund (Blended Component Unit)

The Community Reinvestment Agency exists to encourage economic development by redeveloping certain areas within the County. The principal revenue source is property tax increment funds.

Impact Fees Fund

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

Grant Fund

This special revenue fund is used to account for revenues and expenditures of programs that are primarily funded from restricted federal and state grants.

Municipal Services Fund

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

Sewer Systems

These three funds track the operations of the County run sewer systems in various parts of the County. Revenues come primarily from user fees.

RAMP Tax Fund

This fund accounts for a voter-approved countywide $\frac{1}{10}$ th of one percent sales tax that is restricted for use on facilities and activities related to recreation, arts, museums, and parks ("RAMP").

Tourism Fund

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

Flood Control

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

Debt Service Funds

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

Debt Service Fund

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

Special Assessment Bond Fund

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

Capital Projects Fund

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

Enterprise Funds

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

Solid Waste Transfer Station Fund

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

Animal Shelter Fund

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

Internal Service Funds

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

Termination Pool

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

Risk Management Fund

This fund accounts for the County's insurance coverage and loss prevention activities. Coverage is provided using a combination of self-insurance and private insurance. Resources come from charges to departments' budgets based on estimates of insurance premium costs and self-insured expenses for the current year.

Fleet Management Fund

This fund accounts for operations of the County's fleet of vehicles. Resources come from charges to departments' budgets based on the actual costs of vehicles, insurance, and administration.

Garage

This fund accounts for operations of the County's Garage. Resources come from charges to departments' budgets based on the actual costs of work performed on County vehicles.

Component Units

Component Units are legally separate organizations for which the Weber County Commissioners are financially accountable.

Weber Morgan Health Department

The Weber Morgan Health Department is an interlocal agreement between Weber and Morgan counties to provide their residents with Public Health Services. Its principal revenue sources include intergovernmental revenues, property taxes, and charges for services.

Fund Summaries



General Fund

This fund is the principal operating fund of the County. It accounts for all financial resources of the government that are not accounted for in another fund.

2025 Tentative Budget by Fund General Fund

	2023 Actual	2024 Estimated	2025 Tentative
REVENUE:			
Taxes and Other Revenue			
Charges For Services	\$ 22,676,646	\$ 20,999,717	\$ 22,511,381
Intergovernmental	4,182,494	3,779,182	3,153,620
License And Fees	2,229,671	2,225,724	2,247,000
Miscellaneous	333,363	350,000	350,000
Other Financing	8,245,104	6,765,547	5,521,000
Taxes	60,392,168	64,915,400	67,183,000
Taxes and Other Revenue	\$ 98,059,447	\$ 99,035,570	\$ 100,966,001
Total Revenue	\$ 98,059,447	\$ 99,035,570	\$ 100,966,001
EXPENSE:			
General Government			
Art Council	\$ 2,500	\$ 12,500	\$ 10,000
Assessor	3,079,299	3,429,659	3,513,783
Attorney - Civil	1,092,649	1,204,428	1,244,358
Attorney - Criminal	5,421,362	5,851,456	6,186,336
Center of Excellence	1,586,412	-	-
Childrens Justice Center	697,831	787,883	890,267
Clerk Auditor	1,800,894	1,942,590	2,014,972
Commission	1,411,218	1,422,626	1,429,539
Council of Governments	76,926	81,126	85,182
District Court	97,255	115,000	115,000
Elections	894,771	1,012,177	992,616
GIS	586,270	664,498	681,717
Human Resources	998,396	1,133,957	1,223,024
Information Technology	3,604,173	4,220,769	4,282,161
Internal Audit	52,089	93,393	167,120
Operations Administration	801,388	865,900	890,810
Property Management	2,625,758	2,750,094	3,103,523
Public Defender	3,964,789	4,619,351	5,062,627
Purchasing	258,706	278,227	286,181
Recorder	1,245,508	1,394,464	1,395,661

2025 Tentative Budget by Fund General Fund

	2023 Actual	2024 Estimated	2025 Tentative
Statutory & Non-Departmental	648,188	1,470,912	1,536,938
Surveyor	1,200,423	1,373,917	1,435,831
Treasurer	748,136	789,219	857,165
General Government	\$ 32,894,938	\$ 35,514,147	\$ 37,404,810
Public Safety			
Crime Scene Investigations	\$ 1,133,138	\$ 1,211,117	\$ 1,190,289
Homeland Security	901,370	851,037	710,751
Jail	36,180,009	36,742,393	39,068,587
Sheriff	12,671,313	13,749,645	14,213,800
Watershed Fire Protection	34,972	36,000	36,000
Public Safety	\$ 50,920,802	\$ 52,590,191	\$ 55,219,426
Public Health And Welfare			
Human Services	\$ 2,571,298	\$ 2,704,211	\$ 2,758,295
Poor and Indigent Burials	9,100	11,000	11,000
Public Health And Welfare	\$ 2,580,398	\$ 2,715,211	\$ 2,769,295
Conservation And Development			
Economic Development	\$ 351,205	\$ 432,381	\$ 468,678
Usu Extension Service	298,755	339,771	353,966
Conservation And Development	\$ 649,959	\$ 772,152	\$ 822,644
Other Financing Uses			
Contributions & Transfers	\$ 8,823,604	\$ 4,082,210	\$ 3,944,000
Other Financing Uses	\$ 8,823,604	\$ 4,082,210	\$ 3,944,000
Total Expense	\$ 95,869,702	\$ 95,673,911	\$ 100,160,175
General Fund - Additions to (Uses of) Fund Balance	\$ 2,189,745	\$ 3,361,659	\$ 805,826

2025 Tentative Budget

10100000 - Commission

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	\$ 729,319	\$ 834,970	\$ 846,115	\$ 856,036
510001	Auto Allowance	21,664	21,600	20,608	21,600
520001	Health/Dental Insurance	89,178	110,438	114,767	120,391
520005	Disability	3,646	4,155	4,218	4,066
520010	Retirement	140,823	164,658	160,014	159,788
520015	FICA	54,960	63,564	63,583	65,487
520020	Termination Pool	23,696	22,850	23,340	23,541
520025	Workers Comp	6,720	7,240	7,362	7,543
Subtotal for Salaries and Wages		\$ 1,070,006	\$ 1,229,476	\$ 1,240,007	\$ 1,258,452
Training & Travel					
550000	Training/Travel	\$ 4,213	\$ 30,000	\$ 30,000	\$ 36,000
550005	Mileage Reimbursement	2,234	-	-	2,000
550010	Transportation	4,130	-	1,596	-
550015	Lodging	8,609	-	1,571	-
550020	Per Diem	2,661	-	515	-
Subtotal for Training & Travel		\$ 21,847	\$ 30,000	\$ 33,683	\$ 38,000
Current Expense					
555000	Meals/Entertainment	\$ 8,497	\$ 6,000	\$ 6,000	\$ 6,000
610000	Purchasing Card	14	-	-	-
610100	Reimbursable Sales Tax	1,317	-	-	-
611000	Association Dues	80,325	8,676	8,676	7,916
620000	Office Expense/Supplies	12,102	6,000	6,000	7,500
621000	Subscriptions	231	300	1,788	5,180
624100	Public Relations	77,648	21,000	21,000	23,380
635000	Special Services	-	304	304	304
640000	Special Supplies	26,569	20,000	20,000	25,000
670000	Contracted Services	76,105	51,000	51,000	30,000
699000	Sundry	-	6,800	6,880	-
Subtotal for Current Expense		\$ 282,808	\$ 120,080	\$ 121,648	\$ 105,280
Debt and Equipment					
700000	Debt Payment	\$ 747	\$ -	\$ -	\$ -
765000	Controlled Assets	12,222	-	266	-
Subtotal for Debt and Equipment		\$ 12,969	\$ -	\$ 266	\$ -

2025 Tentative Budget (Continued)

10100000 - Commission

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
Interdepartmental					
810010	Interdept Charges Print Copy	\$ 3,958	\$ 3,851	\$ 3,851	\$ 4,655
810020	Interdept Charges Telephone	5,746	3,592	3,592	3,592
810030	Interdept Charges Fleet	36	50	50	36
810040	Interdept Charges Computer	4,665	5,102	5,102	4,475
810050	Interdept Charg Risk Mgmt	9,183	14,428	14,428	15,048
Subtotal for Interdepartmental		\$ 23,587	\$ 27,023	\$ 27,023	\$ 27,806
Total Expense		\$ 1,411,218	\$ 1,406,578	\$ 1,422,626	\$ 1,429,539
Total Additions to (Uses of) Fund Balance		\$ (1,411,218)	\$ (1,406,578)	\$ (1,422,626)	\$ (1,429,539)

2025 Tentative Budget

10102000 - Center of Excellence

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
REVENUE:					
415000	State Grants	\$ 1,158,062	\$ -	\$ -	\$ -
416000	Grants From Local Units	145,063	-	-	-
495000	Contributions And Transfers	13,379	-	-	-
Total Revenue		\$ 1,316,505	\$ -	\$ -	\$ -
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	\$ 816,179	\$ -	\$ -	\$ -
510001	Auto Allowance	1,200	-	-	-
520001	Health/Dental Insurance	151,427	-	-	-
520005	Disability	3,841	-	-	-
520010	Retirement	140,615	-	-	-
520015	FICA	60,619	-	-	-
520020	Termination Pool	24,963	-	-	-
520025	Workers Comp	2,692	-	-	-
Subtotal for Salaries and Wages		\$ 1,201,537	\$ -	\$ -	\$ -
Training & Travel					
550000	Training/Travel	\$ 6,889	\$ -	\$ -	\$ -
550015	Lodging	774	-	-	-
550020	Per Diem	360	-	-	-
Subtotal for Training & Travel		\$ 8,023	\$ -	\$ -	\$ -
Current Expense					
555000	Meals/Entertainment	\$ 811	\$ -	\$ -	\$ -
610100	Reimbursable Sales Tax	179	-	-	-
620000	Office Expense/Supplies	8,712	-	-	-
621000	Subscriptions	4,387	-	-	-
630000	Special Projects	233	-	-	-
640000	Special Supplies	137	-	-	-
670000	Contracted Services	14,336	-	-	-
670100	Pass Through Grant Pmt	334,321	-	-	-
Subtotal for Current Expense		\$ 363,116	\$ -	\$ -	\$ -
Debt and Equipment					
765000	Controlled Assets	\$ 2,670	\$ -	\$ -	\$ -
Subtotal for Debt and Equipment		\$ 2,670	\$ -	\$ -	\$ -
Interdepartmental					
810010	Interdept Charges Print Copy	\$ 777	\$ -	\$ -	\$ -

2025 Tentative Budget (Continued)

10102000 - Center of Excellence

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
810020	Interdept Charges Telephone	359	-	-	-
810030	Interdept Charges Fleet	374	-	-	-
810040	Interdept Charges Computer	6,612	-	-	-
810050	Interdept Charg Risk Mgmt	2,944	-	-	-
Subtotal for Interdepartmental		\$ 11,066	\$ -	\$ -	\$ -
Total Expense		\$ 1,586,412	\$ -	\$ -	\$ -
Total Additions to (Uses of) Fund Balance		\$ (269,907)	\$ -	\$ -	\$ -

2025 Tentative Budget

10110000 - Assessor

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
REVENUE:					
432000	Other Fees	\$ -	\$ 28,800	\$ 28,800	\$ 28,800
491000	Sundry Revenue	120	-	-	-
Total Revenue		\$ 120	\$ 28,800	\$ 28,800	\$ 28,800
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	\$ 1,992,308	\$ 2,237,793	\$ 2,131,384	\$ 2,267,054
510001	Auto Allowance	729	-	-	-
520001	Health/Dental Insurance	311,306	332,563	345,719	362,395
520005	Disability	8,828	9,520	9,593	9,445
520010	Retirement	333,791	361,188	356,860	357,160
520015	FICA	146,769	167,830	156,632	171,900
520020	Termination Pool	57,385	52,359	53,054	54,682
520025	Workers Comp	27,346	30,049	29,346	30,777
Subtotal for Salaries and Wages		\$ 2,878,463	\$ 3,191,302	\$ 3,082,589	\$ 3,253,412
Training & Travel					
550000	Training/Travel	\$ 14,615	\$ 15,170	\$ 15,170	\$ 15,170
550005	Mileage Reimbursement	1,260	800	1,500	800
550010	Transportation	40	800	-	800
550015	Lodging	810	1,600	120	1,600
550020	Per Diem	1,147	1,125	1,185	1,125
Subtotal for Training & Travel		\$ 17,872	\$ 19,495	\$ 17,975	\$ 19,495
Current Expense					
555000	Meals/Entertainment	\$ 647	\$ 1,300	\$ 1,300	\$ 1,300
610000	Purchasing Card	-	-	280	-
610100	Reimbursable Sales Tax	5	-	-	-
620000	Office Expense/Supplies	8,729	11,170	11,170	11,170
620010	Postage	10,031	10,214	10,214	10,214
620020	Printing	4,437	5,089	5,089	5,089
621000	Subscriptions	8,320	6,500	7,600	10,620
625000	Equipment Maintenance	8,372	3,960	7,700	3,960
625200	Fuel Expense	3,653	3,300	2,400	2,500
625300	Software Maint	59,646	62,080	31,364	37,500
635000	Special Services	20,001	67,800	67,800	67,800
645000	Special Investigation	13,603	14,490	14,226	16,560
670000	Contracted Services	-	-	-	25,940

2025 Tentative Budget (Continued)

10110000 - Assessor

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
Subtotal for Current Expense		\$ 137,444	\$ 185,903	\$ 159,143	\$ 192,653
Debt and Equipment					
763000	Software	\$ -	\$ 124,730	\$ 124,730	\$ -
Subtotal for Debt and Equipment		\$ -	\$ 124,730	\$ 124,730	\$ -
Interdepartmental					
810010	Interdept Charges Print Copy	\$ 3,263	\$ 2,723	\$ 2,723	\$ 4,763
810020	Interdept Charges Telephone	9,696	9,697	9,697	9,697
810030	Interdept Charges Fleet	1,340	1,415	1,415	1,529
810040	Interdept Charges Computer	11,255	11,325	11,325	11,742
810050	Interdept Charg Risk Mgmt	19,966	20,062	20,062	20,492
Subtotal for Interdepartmental		\$ 45,520	\$ 45,222	\$ 45,222	\$ 48,223
Total Expense		\$ 3,079,299	\$ 3,566,652	\$ 3,429,659	\$ 3,513,783
Total Additions to (Uses of) Fund Balance		\$ (3,079,179)	\$ (3,537,852)	\$ (3,400,859)	\$ (3,484,983)

2025 Tentative Budget

10120000 - Attorney - Criminal

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
REVENUE:					
415000	State Grants	\$ 16,083	\$ -	\$ -	\$ -
430050	Service Fees	-	-	2,500	-
432000	Other Fees	9,250	-	-	-
432004	Police Reports	13,021	5,000	6,500	6,500
432042	Drug Court	5,690	3,000	5,000	5,000
432044	DUI Court	3,000	1,000	3,000	3,000
490700	Forfeiture Receipts	51,354	10,000	3,000	3,000
Total Revenue		\$ 98,397	\$ 19,000	\$ 20,000	\$ 17,500
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	\$ 3,499,139	\$ 3,826,251	\$ 3,763,404	\$ 4,113,047
510001	Auto Allowance	729	-	-	-
510500	Employee Incentives	3,543	42,000	42,000	-
520001	Health/Dental Insurance	405,572	492,391	504,592	474,252
520005	Disability	17,495	19,111	18,680	17,561
520010	Retirement	719,383	788,982	759,307	745,677
520015	FICA	257,269	292,404	279,099	298,470
520020	Termination Pool	113,718	105,112	103,601	101,670
520025	Workers Comp	39,910	43,861	43,078	44,556
Subtotal for Salaries and Wages		\$ 5,056,758	\$ 5,610,113	\$ 5,513,761	\$ 5,795,234
Training & Travel					
550000	Training/Travel	\$ 26,646	\$ 33,000	\$ 33,000	\$ 33,000
Subtotal for Training & Travel		\$ 26,646	\$ 33,000	\$ 33,000	\$ 33,000
Current Expense					
555000	Meals/Entertainment	\$ 420	\$ 1,300	\$ 1,300	\$ 1,300
610000	Purchasing Card	(14)	-	-	-
610100	Reimbursable Sales Tax	1,375	-	-	-
611000	Association Dues	14,153	12,000	12,000	12,000
620000	Office Expense/Supplies	58,758	51,000	51,000	56,000
621000	Subscriptions	25,053	16,000	16,000	16,000
625000	Equipment Maintenance	927	700	700	700
625200	Fuel Expense	7,528	4,000	4,000	4,000
625300	Software Maint	103,240	83,000	84,819	135,000
630000	Special Projects	9,589	-	-	-
654000	Service Fees	30,587	35,500	35,500	35,500

2025 Tentative Budget (Continued)

10120000 - Attorney - Criminal

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
Subtotal for Current Expense		\$ 251,617	\$ 203,500	\$ 205,319	\$ 260,500
Interdepartmental					
810010	Interdept Charges Print Copy	\$ 1,403	\$ 1,402	\$ 1,672	\$ 2,987
810020	Interdept Charges Telephone	15,800	15,803	15,803	15,803
810030	Interdept Charges Fleet	19,395	19,524	19,524	16,292
810040	Interdept Charges Computer	23,627	30,359	30,359	30,162
810050	Interdept Chrg Risk Mgmt	26,115	32,019	32,019	32,359
Subtotal for Interdepartmental		\$ 86,341	\$ 99,106	\$ 99,376	\$ 97,603
Total Expense		\$ 5,421,362	\$ 5,945,719	\$ 5,851,456	\$ 6,186,336
Total Additions to (Uses of) Fund Balance		\$ (5,322,965)	\$ (5,926,719)	\$ (5,831,456)	\$ (6,168,836)

2025 Tentative Budget

10122000 - Attorney - Civil

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	\$ 730,756	\$ 813,553	\$ 789,896	\$ 821,401
510500	Employee Incentives	6,500	15,750	15,750	-
520001	Health/Dental Insurance	98,850	117,758	126,393	143,554
520005	Disability	3,645	4,064	3,938	3,902
520010	Retirement	134,222	149,586	142,966	142,906
520015	FICA	53,408	62,172	57,425	62,837
520020	Termination Pool	23,690	22,350	21,794	22,589
520025	Workers Comp	8,934	10,006	9,639	10,161
Subtotal for Salaries and Wages		\$ 1,060,004	\$ 1,195,238	\$ 1,167,802	\$ 1,207,349
Training & Travel					
550000	Training/Travel	\$ 9,185	\$ 12,000	\$ 12,000	\$ 12,000
Subtotal for Training & Travel		\$ 9,185	\$ 12,000	\$ 12,000	\$ 12,000
Current Expense					
610100	Reimbursable Sales Tax	\$ 19	\$ -	\$ -	\$ -
611000	Association Dues	2,443	2,425	2,425	2,425
620000	Office Expense/Supplies	1,574	2,000	2,000	2,000
621000	Subscriptions	5,699	2,000	2,000	2,000
624205	Bank Charges	5	-	2	-
654000	Service Fees	284	2,000	2,000	2,000
Subtotal for Current Expense		\$ 10,023	\$ 8,425	\$ 8,427	\$ 8,425
Interdepartmental					
810010	Interdept Charges Print Copy	\$ 4,548	\$ 4,754	\$ 4,754	\$ 4,574
810020	Interdept Charges Telephone	1,795	1,796	1,796	1,796
810040	Interdept Charges Computer	4,085	4,033	4,033	4,566
810050	Interdept Charg Risk Mgmt	3,009	5,618	5,618	5,648
Subtotal for Interdepartmental		\$ 13,437	\$ 16,200	\$ 16,200	\$ 16,584
Total Expense		\$ 1,092,649	\$ 1,231,863	\$ 1,204,428	\$ 1,244,358
Total Additions to (Uses of) Fund Balance		\$ (1,092,649)	\$ (1,231,863)	\$ (1,204,428)	\$ (1,244,358)

2025 Tentative Budget

10124000 - Public Defender

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
REVENUE:					
415000	State Grants	\$ 962,881	\$ 1,526,378	\$ 1,526,378	\$ 1,526,378
416000	Grants From Local Units	99,952	145,000	145,000	145,000
430050	Service Fees	219,038	145,000	145,000	145,000
432042	Drug Court	6,270	4,500	4,500	4,500
432046	Indigent Fees	628	500	6	-
Total Revenue		\$ 1,288,770	\$ 1,821,378	\$ 1,820,884	\$ 1,820,878
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	\$ 1,445,630	\$ 2,183,951	\$ 1,954,002	\$ 2,259,465
510005	Overtime	-	20,000	20,000	20,000
510500	Employee Incentives	122,445	26,250	26,250	36,750
520001	Health/Dental Insurance	184,985	308,543	226,418	290,353
520005	Disability	7,810	10,920	9,741	10,665
520010	Retirement	282,016	406,365	351,185	396,768
520015	FICA	114,950	167,073	145,685	171,768
520020	Termination Pool	50,748	60,059	53,887	61,747
520025	Workers Comp	16,856	24,126	21,465	24,772
Subtotal for Salaries and Wages		\$ 2,225,440	\$ 3,207,286	\$ 2,808,633	\$ 3,272,287
Training & Travel					
550000	Training/Travel	\$ 13,367	\$ 30,000	\$ 30,000	\$ 30,000
550010	Transportation	-	-	915	-
550015	Lodging	330	-	2,651	-
550020	Per Diem	-	-	798	-
Subtotal for Training & Travel		\$ 13,696	\$ 30,000	\$ 34,364	\$ 30,000
Current Expense					
555000	Meals/Entertainment	\$ 172	\$ -	\$ 299	\$ 2,000
610100	Reimbursable Sales Tax	356	-	-	-
611000	Association Dues	4,545	10,000	10,000	9,000
620000	Office Expense/Supplies	11,614	12,000	12,000	11,000
625300	Software Maint	34,754	48,374	48,374	48,374
630000	Special Projects	136,544	140,000	140,000	140,000
654000	Service Fees	71,111	90,000	90,000	90,000
670000	Contracted Services	1,031,053	1,081,075	1,081,075	1,096,075
670010	Appeals	241,828	200,000	200,000	250,000
670015	Investigator	31,826	45,000	45,000	45,000

2025 Tentative Budget (Continued)

10124000 - Public Defender

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
670020	Capital Defense	63,593	-	3,500	-
670022	Aggravated Case Defense	49,018	-	50,675	-
670024	Conflict Case Defense	12,488	17,970	17,970	17,970
670025	Capital Appeals	-	-	19,525	-
Subtotal for Current Expense		\$ 1,688,902	\$ 1,644,419	\$ 1,718,418	\$ 1,709,419
Debt and Equipment					
763000	Software	\$ 1,010	\$ -	\$ -	\$ -
764000	Capital Equipment	3,776	-	-	-
765000	Controlled Assets	15,294	21,797	21,797	12,500
Subtotal for Debt and Equipment		\$ 20,081	\$ 21,797	\$ 21,797	\$ 12,500
Interdepartmental					
810010	Interdept Charges Print Copy	\$ 1,104	\$ 1,128	\$ 1,128	\$ 1,356
810020	Interdept Charges Telephone	8,259	10,416	10,416	10,416
810030	Interdept Charges Fleet	30	40	592	1,185
810040	Interdept Charges Computer	7,277	10,706	10,706	11,373
810050	Interdept Charg Risk Mgmt	-	13,297	13,297	14,091
Subtotal for Interdepartmental		\$ 16,670	\$ 35,587	\$ 36,140	\$ 38,421
Total Expense		\$ 3,964,789	\$ 4,939,089	\$ 4,619,351	\$ 5,062,627
Total Additions to (Uses of) Fund Balance		\$ (2,676,019)	\$ (3,117,711)	\$ (2,798,467)	\$ (3,241,749)

2025 Tentative Budget

10128000 - Childrens Justice Center

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
REVENUE:					
410000	Federal Grants	\$ 76,434	\$ -	\$ -	\$ -
415000	State Grants	392,061	538,398	1,103,873	541,242
416000	Grants From Local Units	42,484	70,000	70,000	50,000
Total Revenue		\$ 510,979	\$ 608,398	\$ 1,173,873	\$ 591,242
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	\$ 427,599	\$ 506,831	\$ 471,025	\$ 531,873
510005	Overtime	63	-	716	-
520001	Health/Dental Insurance	68,155	67,717	70,499	96,130
520005	Disability	1,363	1,521	1,463	1,501
520010	Retirement	61,689	69,046	66,162	68,537
520015	FICA	31,430	38,773	34,757	40,076
520020	Termination Pool	11,748	11,034	10,793	8,692
520025	Workers Comp	2,850	3,636	3,293	3,744
Subtotal for Salaries and Wages		\$ 604,896	\$ 698,558	\$ 658,708	\$ 750,553
Training & Travel					
550000	Training/Travel	\$ 342	\$ 500	\$ 500	\$ 500
550005	Mileage Reimbursement	314	1,000	1,200	1,000
550010	Transportation	-	-	250	-
550015	Lodging	235	500	-	500
550020	Per Diem	460	700	1,750	700
Subtotal for Training & Travel		\$ 1,350	\$ 2,700	\$ 3,700	\$ 2,700
Current Expense					
555000	Meals/Entertainment	\$ 2,374	\$ 7,000	\$ 3,000	\$ 7,000
610100	Reimbursable Sales Tax	18	-	-	-
620000	Office Expense/Supplies	2,577	3,000	1,500	3,000
620010	Postage	-	120	120	120
622000	Publications	-	350	350	350
624100	Public Relations	-	5,000	1,000	5,000
625000	Equipment Maintenance	736	1,500	500	1,500
627000	Utilities	16,576	20,000	20,000	20,000
628000	Telephone	2,594	3,500	3,000	3,500
630000	Special Projects	44,410	73,000	73,000	73,000

2025 Tentative Budget (Continued)

10128000 - Childrens Justice Center

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
654000	Service Fees	2,092	2,500	2,500	2,500
675010	Medical Services Reimbursement	-	1,500	-	1,500
675015	Medical Services Lab Fees	2,763	4,000	4,000	4,000
699000	Sundry	607	1,500	1,000	1,500
Subtotal for Current Expense		\$ 74,747	\$ 122,970	\$ 109,970	\$ 122,970
Interdepartmental					
810010	Interdept Charges Print Copy	\$ 949	\$ 947	\$ 947	\$ 1,005
810020	Interdept Charges Telephone	5,027	5,387	5,387	5,387
810040	Interdept Charges Computer	6,336	6,239	6,239	4,717
810050	Interdept Charg Risk Mgmt	4,525	2,932	2,932	2,935
Subtotal for Interdepartmental		\$ 16,838	\$ 15,505	\$ 15,505	\$ 14,044
Total Expense		\$ 697,831	\$ 839,734	\$ 787,883	\$ 890,267
Total Additions to (Uses of) Fund Balance		\$ (186,853)	\$ (231,336)	\$ 385,990	\$ (299,025)

2025 Tentative Budget

10130000 - Clerk Auditor

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
REVENUE:					
422020	Marriage Licenses	\$ 89,883	\$ 75,000	\$ 89,724	\$ 92,000
422021	Marriage License - State	30	-	-	-
430000	Service Fees And Charges	13,832	10,000	8,946	10,000
430010	Tax Sale	10,353	10,000	6,300	10,000
430035	Passport Photos	63,656	60,000	63,233	48,000
430040	Passport Processing	186,265	180,000	165,240	175,000
430050	Service Fees	(400)	-	-	-
491500	Over/Short	23	-	-	-
Total Revenue		\$ 363,641	\$ 335,000	\$ 333,443	\$ 335,000
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	\$ 1,099,396	\$ 1,265,481	\$ 1,220,581	\$ 1,249,374
510001	Auto Allowance	729	-	-	-
510005	Overtime	374	-	78	-
510500	Employee Incentives	-	-	5,085	8,726
520001	Health/Dental Insurance	142,897	177,404	146,923	167,502
520005	Disability	5,188	5,930	5,801	5,841
520010	Retirement	195,175	225,528	213,245	219,726
520015	FICA	81,127	94,402	90,644	95,577
520020	Termination Pool	35,518	33,411	33,180	33,818
520025	Workers Comp	4,597	5,001	5,106	5,160
Subtotal for Salaries and Wages		\$ 1,565,001	\$ 1,807,156	\$ 1,720,645	\$ 1,785,726
Training & Travel					
550000	Training/Travel	\$ 4,709	\$ 4,000	\$ 4,000	\$ 4,000
550005	Mileage Reimbursement	1,030	1,000	1,268	1,000
550010	Transportation	4,756	5,000	5,000	5,000
550015	Lodging	5,746	5,500	5,500	5,500
550020	Per Diem	2,051	2,000	2,000	2,000
Subtotal for Training & Travel		\$ 18,292	\$ 17,500	\$ 17,768	\$ 17,500
Current Expense					
555000	Meals/Entertainment	\$ 1,154	\$ 800	\$ 800	\$ 800
610000	Purchasing Card	145	-	210	-
610100	Reimbursable Sales Tax	433	-	98	-
620000	Office Expense/Supplies	16,339	15,000	15,000	15,000

2025 Tentative Budget (Continued)

10130000 - Clerk Auditor

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
620010	Postage	23,788	18,000	18,000	26,000
621000	Subscriptions	1,237	1,500	1,500	1,500
622000	Publications	71,009	69,000	69,000	69,000
624205	Bank Charges	11,195	9,000	9,000	9,000
625000	Equipment Maintenance	-	-	520	-
625300	Software Maint	627	750	750	750
630000	Special Projects	8,159	1,000	9,909	31,000
635000	Special Services	8,720	9,000	9,000	9,000
654000	Service Fees	6,080	7,000	7,000	7,000
654010	Service Fees - Work Study Aide	-	4,767	20,992	-
699000	Sundry	-	-	721	-
Subtotal for Current Expense		\$ 148,886	\$ 135,817	\$ 162,500	\$ 169,050
Debt and Equipment					
763000	Software	\$ 38,600	\$ -	\$ 7,688	\$ 8,072
765000	Controlled Assets	-	500	500	500
Subtotal for Debt and Equipment		\$ 38,600	\$ 500	\$ 8,188	\$ 8,572
Interdepartmental					
810010	Interdept Charges Print Copy	\$ 4,517	\$ 4,403	\$ 4,403	\$ 4,740
810020	Interdept Charges Telephone	6,823	7,902	7,902	7,902
810030	Interdept Charges Fleet	274	170	170	193
810040	Interdept Charges Computer	8,085	8,923	8,923	9,706
810050	Interdept Charg Risk Mgmt	10,416	12,091	12,091	11,583
Subtotal for Interdepartmental		\$ 30,115	\$ 33,489	\$ 33,489	\$ 34,124
Total Expense		\$ 1,800,894	\$ 1,994,462	\$ 1,942,590	\$ 2,014,972
Total Additions to (Uses of) Fund Balance		\$ (1,437,252)	\$ (1,659,462)	\$ (1,609,147)	\$ (1,679,972)

2025 Tentative Budget

10132150 - Elections

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
REVENUE:					
415000	State Grants	\$ 6,641	\$ 36,000	\$ 36,831	\$ -
432036	Candidate Filing Fees	-	10,000	5,004	-
432038	Election Data/Maps	-	500	-	-
443500	Election Services	279,422	-	41,405	250,000
Total Revenue		\$ 286,063	\$ 46,500	\$ 83,240	\$ 250,000
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	\$ 318,727	\$ 360,487	\$ 390,339	\$ 373,104
510500	Employee Incentives	5,229	5,213	5,213	-
519900	Allocated Salaries and Wages	(618)	-	-	-
520001	Health/Dental Insurance	40,084	46,896	48,781	51,166
520005	Disability	1,361	1,556	1,587	1,537
520010	Retirement	49,797	56,620	57,468	55,621
520015	FICA	24,120	27,577	28,956	28,542
520020	Termination Pool	9,006	8,560	8,779	8,898
520025	Workers Comp	834	933	1,262	947
Subtotal for Salaries and Wages		\$ 448,539	\$ 507,843	\$ 542,386	\$ 519,816
Training & Travel					
550000	Training/Travel	\$ 5,842	\$ 5,000	\$ 5,000	\$ 5,000
550005	Mileage Reimbursement	294	400	400	400
550010	Transportation	-	1,500	1,500	1,500
550015	Lodging	846	2,000	2,000	2,000
550020	Per Diem	970	1,200	1,200	1,200
Subtotal for Training & Travel		\$ 7,951	\$ 10,100	\$ 10,100	\$ 10,100
Current Expense					
555000	Meals/Entertainment	\$ 3,530	\$ 4,000	\$ 4,000	\$ 4,000
610000	Purchasing Card	995	-	-	-
610100	Reimbursable Sales Tax	525	-	28	-
620000	Office Expense/Supplies	9,649	4,355	4,769	4,355
620010	Postage	68,250	75,000	75,000	75,000
620020	Printing	279,154	225,000	225,000	225,000
621000	Subscriptions	672	500	838	500
622000	Publications	-	1,000	220	1,000
624100	Public Relations	1,188	10,000	10,000	10,000
625000	Equipment Maintenance	35,109	76,547	76,547	76,547

2025 Tentative Budget (Continued)

10132150 - Elections

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
630000	Special Projects	6,817	-	-	-
635000	Special Services	7,668	5,000	5,000	5,000
640000	Special Supplies	9,019	14,375	14,375	14,375
Subtotal for Current Expense		\$ 422,576	\$ 415,777	\$ 415,777	\$ 415,777
Debt and Equipment					
765000	Controlled Assets	\$ 888	\$ 10,000	\$ 10,000	\$ 10,000
Subtotal for Debt and Equipment		\$ 888	\$ 10,000	\$ 10,000	\$ 10,000
Interdepartmental					
810010	Interdept Charges Print Copy	\$ 1,070	\$ 1,080	\$ 1,080	\$ 1,128
810020	Interdept Charges Telephone	3,950	3,592	3,592	3,592
810030	Interdept Charges Fleet	1,920	1,980	1,980	2,170
810040	Interdept Charges Computer	1,833	19,399	19,399	17,726
810050	Interdept Charg Risk Mgmt	6,043	7,863	7,863	12,307
Subtotal for Interdepartmental		\$ 14,817	\$ 33,914	\$ 33,914	\$ 36,923
Total Expense		\$ 894,771	\$ 977,634	\$ 1,012,177	\$ 992,616
Total Additions to (Uses of) Fund Balance		\$ (608,708)	\$ (931,134)	\$ (928,937)	\$ (742,616)

2025 Tentative Budget

10140000 - Recorder

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
REVENUE:					
430050	Service Fees	\$ 1,567,720	\$ 2,000,000	\$ 1,300,000	\$ 1,500,000
430053	Plats And Copies	5,226	5,000	13,200	7,000
432010	Data Processing Fees	174,635	135,000	97,000	100,000
491500	Over/Short	(14)	-	-	-
Total Revenue		\$ 1,747,567	\$ 2,140,000	\$ 1,410,200	\$ 1,607,000
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	\$ 778,203	\$ 841,202	\$ 844,759	\$ 856,740
520001	Health/Dental Insurance	171,693	187,400	201,513	204,432
520005	Disability	3,891	4,210	4,211	4,070
520010	Retirement	147,067	161,236	155,759	154,419
520015	FICA	56,981	64,414	62,054	65,541
520020	Termination Pool	25,292	23,155	23,358	23,560
520025	Workers Comp	623	674	676	685
Subtotal for Salaries and Wages		\$ 1,183,750	\$ 1,282,291	\$ 1,292,329	\$ 1,309,446
Training & Travel					
550000	Training/Travel	\$ 4,891	\$ 7,000	\$ 7,000	\$ 7,000
550005	Mileage Reimbursement	1,260	750	911	750
550015	Lodging	692	-	1,057	-
550020	Per Diem	449	250	581	250
Subtotal for Training & Travel		\$ 7,291	\$ 8,000	\$ 9,549	\$ 8,000
Current Expense					
610000	Purchasing Card	\$ 89	\$ -	\$ 90	\$ -
610100	Reimbursable Sales Tax	498	-	-	-
620000	Office Expense/Supplies	12,507	20,000	20,000	18,000
624205	Bank Charges	28	-	17	-
625000	Equipment Maintenance	1,073	7,100	7,100	5,430
625300	Software Maint	7,900	7,900	7,900	13,045
630000	Special Projects	1,760	10,000	10,000	10,000
699000	Sundry	-	-	391	-
Subtotal for Current Expense		\$ 23,856	\$ 45,000	\$ 45,498	\$ 46,475
Debt and Equipment					
765000	Controlled Assets	\$ -	\$ 14,000	\$ 14,000	\$ -
Subtotal for Debt and Equipment		\$ -	\$ 14,000	\$ 14,000	\$ -

2025 Tentative Budget (Continued)

10140000 - Recorder

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
Interdepartmental					
810010	Interdept Charges Print Copy	\$ 2,067	\$ 2,031	\$ 2,088	\$ 2,568
810020	Interdept Charges Telephone	7,182	6,465	6,465	6,465
810040	Interdept Charges Computer	10,574	10,899	10,899	9,002
810050	Interdept Charg Risk Mgmt	10,789	13,636	13,636	13,705
Subtotal for Interdepartmental		\$ 30,612	\$ 33,031	\$ 33,088	\$ 31,740
Total Expense		\$ 1,245,508	\$ 1,382,322	\$ 1,394,464	\$ 1,395,661
Total Additions to (Uses of) Fund Balance		\$ 502,059	\$ 757,678	\$ 15,736	\$ 211,339

2025 Tentative Budget

10142000 - Surveyor

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
REVENUE:					
430500	Service Fees	\$ 18,225	\$ 16,000	\$ 18,000	\$ 16,000
430520	Fees Harrisville	14,840	15,000	15,000	15,000
432020	Subdivision Fees	41,020	30,000	30,000	30,000
432021	Interlocal Plat Review	1,327	4,000	6,000	6,000
432022	Annexation Reviews	13,950	10,000	10,000	10,000
445000	Fines And Fees	1,500	-	1,500	-
498000	Transfer From Restricted Acct	11,050	-	-	-
Total Revenue		\$ 101,912	\$ 75,000	\$ 80,500	\$ 77,000
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	\$ 753,729	\$ 875,382	\$ 854,450	\$ 898,059
510001	Auto Allowance	729	-	-	-
520001	Health/Dental Insurance	123,889	157,603	163,581	171,600
520005	Disability	3,769	4,293	4,261	4,266
520010	Retirement	137,436	160,168	152,097	158,506
520015	FICA	55,194	65,681	62,653	68,702
520020	Termination Pool	24,496	23,611	23,576	24,697
520025	Workers Comp	10,477	11,673	11,877	12,221
Subtotal for Salaries and Wages		\$ 1,109,718	\$ 1,298,410	\$ 1,272,495	\$ 1,338,050
Training & Travel					
550000	Training/Travel	\$ 7,717	\$ 17,000	\$ 15,000	\$ 17,000
550005	Mileage Reimbursement	1,244	1,000	3,000	1,000
550015	Lodging	918	1,000	1,000	1,000
550020	Per Diem	857	1,000	1,200	1,000
Subtotal for Training & Travel		\$ 10,736	\$ 20,000	\$ 20,200	\$ 20,000
Current Expense					
555000	Meals/Entertainment	\$ 351	\$ 500	\$ 500	\$ 500
610100	Reimbursable Sales Tax	253	-	130	-
620000	Office Expense/Supplies	501	500	500	500
625000	Equipment Maintenance	3,908	6,200	6,200	6,200
625200	Fuel Expense	2,651	1,600	2,000	2,000
625300	Software Maint	17,363	24,656	24,656	24,656
628000	Telephone	1,129	3,876	2,000	2,000
630000	Special Projects	12,000	12,000	12,000	12,000
640000	Special Supplies	9,193	10,000	10,000	10,000

2025 Tentative Budget (Continued)

10142000 - Surveyor

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
Subtotal for Current Expense		\$ 47,349	\$ 59,332	\$ 57,986	\$ 57,856
Debt and Equipment					
763000	Software	\$ 9,336	\$ -	\$ -	\$ -
Subtotal for Debt and Equipment		\$ 9,336	\$ -	\$ -	\$ -
Interdepartmental					
810010	Interdept Charges Print Copy	\$ 740	\$ 157	\$ 363	\$ 646
810020	Interdept Charges Telephone	2,873	2,873	2,873	2,873
810030	Interdept Charges Fleet	4,178	4,179	4,179	675
810040	Interdept Charges Computer	7,335	6,861	6,861	6,977
810050	Interdept Charg Risk Mgmt	8,158	8,960	8,960	8,754
Subtotal for Interdepartmental		\$ 23,284	\$ 23,031	\$ 23,237	\$ 19,925
Total Expense		\$ 1,200,423	\$ 1,400,773	\$ 1,373,917	\$ 1,435,831
Total Additions to (Uses of) Fund Balance		\$ (1,098,511)	\$ (1,325,773)	\$ (1,293,417)	\$ (1,358,831)

2025 Tentative Budget

10150000 - Sheriff

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
REVENUE:					
410000	Federal Grants	\$ 8,358	\$ -	\$ -	\$ -
415000	State Grants	59,784	17,298	17,300	17,500
430050	Service Fees	346,310	422,500	483,300	676,613
432048	Service Fees	7,187,554	7,253,122	6,874,285	7,253,000
435000	Sheriff Service Fees	55,724	64,000	64,000	64,000
435010	Overtime Reimbursement	195,638	125,000	90,000	90,000
435020	Witness Fees	2,004	2,000	2,000	2,000
490500	Donations	1,063	2,000	-	-
491000	Sundry Revenue	223	-	10,000	5,000
496000	Sale Of Fixed Assets	-	48,825	48,825	-
Total Revenue		\$ 7,856,657	\$ 7,934,745	\$ 7,589,710	\$ 8,108,113
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	\$ 5,248,224	\$ 5,866,001	\$ 5,577,582	\$ 6,782,011
510005	Overtime	546,646	-	616,150	-
510500	Employee Incentives	117,561	54,500	54,500	54,500
520001	Health/Dental Insurance	980,058	1,344,852	1,133,706	1,384,355
520005	Disability	23,344	27,609	23,866	25,952
520010	Retirement	1,610,885	1,890,800	1,655,965	1,843,628
520015	FICA	437,351	446,030	471,480	455,592
520020	Termination Pool	189,328	159,317	169,044	150,246
520025	Workers Comp	81,097	80,107	85,860	81,802
Subtotal for Salaries and Wages		\$ 9,234,495	\$ 9,869,216	\$ 9,788,154	\$ 10,778,084
Training & Travel					
550000	Training/Travel	\$ 85,890	\$ 100,000	\$ 127,947	\$ 100,000
550010	Transportation	1,159	-	2,603	-
550015	Lodging	6,793	-	9,019	-
550020	Per Diem	7,915	-	5,430	-
Subtotal for Training & Travel		\$ 101,758	\$ 100,000	\$ 145,000	\$ 100,000
Current Expense					
555000	Meals/Entertainment	\$ 4,927	\$ 2,500	\$ 2,500	\$ 2,500
610100	Reimbursable Sales Tax	616	-	-	-
620000	Office Expense/Supplies	17,198	20,000	15,000	22,000
621000	Subscriptions	21,323	28,481	32,753	33,750

2025 Tentative Budget (Continued)

10150000 - Sheriff

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
625000	Equipment Maintenance	246,613	455,151	292,150	367,558
625200	Fuel Expense	307,895	265,000	268,000	275,000
625300	Software Maint	62,472	90,262	108,470	89,882
628000	Telephone	68,060	67,250	68,725	71,725
630000	Special Projects	323	-	-	6,280
636500	Search/Rescue	13,946	30,000	30,000	30,000
640000	Special Supplies	46,652	28,900	24,575	28,900
640022	Quartermaster	151,555	135,757	135,000	202,557
640028	K9	9,576	8,500	13,500	12,220
640030	Motors	4,804	7,500	9,000	9,000
645000	Special Investigation	8,787	2,500	6,000	6,000
654000	Service Fees	309,565	325,000	358,576	367,500
670000	Contracted Services	97,861	103,919	45,751	46,800
Subtotal for Current Expense		\$ 1,372,170	\$ 1,570,720	\$ 1,410,000	\$ 1,571,672
Debt and Equipment					
764000	Capital Equipment	\$ 353,636	\$ 641,876	\$ 641,876	\$ -
765000	Controlled Assets	61,684	40,713	40,713	40,713
Subtotal for Debt and Equipment		\$ 415,321	\$ 682,589	\$ 682,589	\$ 40,713
Interdepartmental					
810000	Interdept Charges	\$ -	\$ 150,616	\$ 150,616	\$ 150,628
810010	Interdept Charges Print Copy	11,644	11,740	11,740	13,259
810020	Interdept Charges Telephone	34,474	34,120	34,120	34,120
810030	Interdept Charges Fleet	590,152	543,481	543,481	538,577
810040	Interdept Charges Computer	59,499	70,469	70,469	62,597
810050	Interdept Chrg Risk Mgmt	223,288	238,476	238,476	249,149
840000	Intrafund Transfers	628,513	675,000	675,000	675,000
Subtotal for Interdepartmental		\$ 1,547,569	\$ 1,723,902	\$ 1,723,902	\$ 1,723,330
Total Expense		\$ 12,671,313	\$ 13,946,427	\$ 13,749,645	\$ 14,213,800
Total Additions to (Uses of) Fund Balance		\$ (4,814,655)	\$ (6,011,682)	\$ (6,159,935)	\$ (6,105,687)

2025 Tentative Budget

10151000 - Jail

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
REVENUE:					
410000	Federal Grants	\$ 387,878	\$ 438,375	\$ 384,000	\$ 360,000
415000	State Grants	16,202	-	10,000	-
415020	State Liquor Fund Allotment	295,737	235,000	235,000	250,000
416000	Grants From Local Units	50,999	-	-	-
431500	Misc Charges Revenue	122,741	80,000	109,000	111,000
431502	Phone Revenue	447,945	475,000	420,000	420,000
431504	Restitutions	2,574	2,200	2,250	2,200
431506	Medical Copayments	44,346	35,000	63,000	50,000
431508	Inmate Charges	29,011	11,200	7,000	7,000
431510	Bail Bond Fees	9,755	7,300	10,000	10,000
431512	Social Security	54,600	50,000	28,500	28,500
431514	Federal Transport Reimb	210,687	190,000	150,000	150,000
431518	Indigent	725	1,050	1,000	1,000
435015	District Court Bailiff Fees	327,360	342,120	359,238	376,356
435020	Witness Fees	133	200	111	111
435025	District Court Security	222,919	232,980	244,650	256,302
435030	Juvenile Court Security	222,933	232,980	244,650	256,302
435540	Jail Transport Fees	19,825	15,000	4,000	4,000
435545	Jail Service Charges	1,344,891	1,500,000	1,500,000	1,500,000
435550	Jail Work Release	46,861	54,500	41,250	41,250
435560	Jail Federal Inmates	3,437,261	3,300,000	3,302,000	3,300,000
443000	Dna Testing Fees	10,917	8,500	10,525	10,525
445010	Other Fines	368,660	280,000	234,000	235,000
450025	Commissary Revenues	333,363	325,000	350,000	350,000
490000	Miscellaneous Revenue	2,443	4,500	-	-
495700	Intrafund Transfers	628,513	675,000	675,000	675,000
Total Revenue		\$ 8,639,280	\$ 8,495,905	\$ 8,385,174	\$ 8,394,546
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	\$ 15,216,098	\$ 17,015,330	\$ 15,849,873	\$ 18,747,874
510005	Overtime	1,245,238	-	893,184	-
510500	Employee Incentives	287,576	100,000	100,000	100,000
520001	Health/Dental Insurance	2,751,392	3,779,452	3,108,365	3,779,712
520005	Disability	68,685	77,652	70,783	75,180
520010	Retirement	4,212,021	4,887,962	4,276,978	4,815,893

2025 Tentative Budget (Continued)

10151000 - Jail

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
520015	FICA	1,251,156	1,304,392	1,245,121	1,319,462
520020	Termination Pool	534,462	456,432	457,611	435,255
520025	Workers Comp	214,267	217,198	214,070	220,765
Subtotal for Salaries and Wages		\$ 25,780,894	\$ 27,838,417	\$ 26,215,985	\$ 29,494,142
Training & Travel					
550000	Training/Travel	\$ 78,498	\$ 89,462	\$ 112,145	\$ 89,432
550010	Transportation	943	-	1,175	-
550015	Lodging	15,110	-	6,510	-
550020	Per Diem	8,700	-	5,170	-
Subtotal for Training & Travel		\$ 103,250	\$ 89,462	\$ 125,000	\$ 89,432
Current Expense					
555000	Meals/Entertainment	\$ 23,534	\$ 20,000	\$ 20,000	\$ 24,150
610100	Reimbursable Sales Tax	1,883	-	-	-
620000	Office Expense/Supplies	53,982	39,550	48,800	48,400
621000	Subscriptions	38,101	34,500	37,050	39,035
624100	Public Relations	78,450	-	-	-
624205	Bank Charges	2,117	3,000	1,500	1,500
625000	Equipment Maintenance	81,182	77,500	139,600	129,115
625200	Fuel Expense	38,595	42,000	30,000	30,000
625300	Software Maint	24,192	42,800	46,310	52,135
626000	Building Maintenance	830,191	735,000	747,500	735,000
627000	Utilities	609,407	510,000	520,000	520,000
628000	Telephone	6,693	8,300	9,000	9,000
630000	Special Projects	30,000	-	-	26,000
640000	Special Supplies	56,231	45,000	32,775	54,175
640002	Jail Culinary	1,141,321	1,144,000	1,108,800	1,108,800
640004	Jail Inmate Clothing	47,501	60,000	68,000	68,000
640006	Jail Indigent	11,586	11,000	12,000	12,000
640008	Jail Intake	32,708	55,000	55,000	55,000
640010	Jail Cleaning Supplies	120,280	130,800	110,000	110,000
640012	Jail Housing/Housekeeping	95,921	64,800	70,180	70,180
640014	Jail Miscellaneous	24,041	22,100	22,100	22,100
640022	Quartermaster	152,750	196,715	190,200	293,375
646000	Medical Supplies	22,957	20,500	7,500	7,500
654000	Service Fees	210,705	210,180	508,450	127,561
660000	Rent	-	-	2,000	-

2025 Tentative Budget (Continued)

10151000 - Jail

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
670000	Contracted Services	4,123,135	4,305,222	4,348,720	4,393,941
673000	Hospital Services	79,092	132,000	20,000	50,000
675000	Medical Services	168,196	156,000	141,175	150,000
Subtotal for Current Expense		\$ 8,104,750	\$ 8,065,967	\$ 8,296,660	\$ 8,136,967
Debt and Equipment					
761200	Building Improvements	\$ 1,152,886	\$ 1,022,355	\$ 1,022,355	\$ 125,000
764000	Capital Equipment	130,166	271,830	271,830	364,665
765000	Controlled Assets	93,591	-	-	22,080
Subtotal for Debt and Equipment		\$ 1,376,642	\$ 1,294,185	\$ 1,294,185	\$ 511,745
Interdepartmental					
810010	Interdept Charges Print Copy	\$ 7,112	\$ 7,105	\$ 7,105	\$ 7,749
810020	Interdept Charges Telephone	35,910	40,585	40,585	40,585
810030	Interdept Charges Fleet	130,456	58,579	58,579	57,970
810040	Interdept Charges Computer	39,339	29,758	29,758	32,035
810050	Interdept Charg Risk Mgmt	601,653	674,536	674,536	697,961
Subtotal for Interdepartmental		\$ 814,471	\$ 810,563	\$ 810,563	\$ 836,300
Total Expense		\$ 36,180,009	\$ 38,098,593	\$ 36,742,393	\$ 39,068,587
Total Additions to (Uses of) Fund Balance		\$ (27,540,728)	\$ (29,602,688)	\$ (28,357,219)	\$ (30,674,041)

2025 Tentative Budget

10152000 - Homeland Security

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
REVENUE:					
415000	State Grants	\$ 463,876	\$ 279,600	\$ 250,800	\$ 263,500
430043	Emergency Services Revenue	-	-	1,200	-
Total Revenue		\$ 463,876	\$ 279,600	\$ 252,000	\$ 263,500
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	\$ 217,782	\$ 259,372	\$ 263,642	\$ 269,452
510005	Overtime	6,551	3,000	6,600	6,600
520001	Health/Dental Insurance	9,811	24,943	17,421	25,613
520005	Disability	1,064	1,297	1,347	1,280
520010	Retirement	42,249	51,797	52,039	51,115
520015	FICA	16,982	19,842	20,383	20,613
520020	Termination Pool	6,916	7,133	7,451	7,410
520025	Workers Comp	2,761	2,883	2,929	2,991
Subtotal for Salaries and Wages		\$ 304,115	\$ 370,266	\$ 371,812	\$ 385,075
Training & Travel					
550000	Training/Travel	\$ 4,986	\$ 12,950	\$ 6,250	\$ 12,950
550015	Lodging	513	-	4,500	-
550020	Per Diem	515	-	2,200	-
Subtotal for Training & Travel		\$ 6,014	\$ 12,950	\$ 12,950	\$ 12,950
Current Expense					
555000	Meals/Entertainment	\$ 3,810	\$ 1,000	\$ 1,400	\$ 2,000
610100	Reimbursable Sales Tax	319	-	-	-
620000	Office Expense/Supplies	1,267	1,500	1,000	1,500
621000	Subscriptions	-	-	1,800	2,700
625000	Equipment Maintenance	6,663	10,300	26,625	10,600
625200	Fuel Expense	5,155	5,000	4,775	4,800
628000	Telephone	5,054	5,500	4,725	11,100
640000	Special Supplies	291,922	82,400	178,535	68,500
640022	Quartermaster	100	900	900	900
654000	Service Fees	107,755	107,250	98,075	145,500
670100	Pass Through Grant Pmt	48,331	-	-	-
Subtotal for Current Expense		\$ 470,376	\$ 213,850	\$ 317,835	\$ 247,600
Debt and Equipment					
763000	Software	\$ 4,956	\$ -	\$ -	\$ -
764000	Capital Equipment	29,530	50,000	50,000	50,000

2025 Tentative Budget (Continued)

10152000 - Homeland Security

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
765000	Controlled Assets	70,530	82,000	82,000	-
Subtotal for Debt and Equipment		\$ 105,016	\$ 132,000	\$ 132,000	\$ 50,000
Interdepartmental					
810010	Interdept Charges Print Copy	\$ -	\$ -	\$ 77	\$ -
810020	Interdept Charges Telephone	718	718	718	718
810030	Interdept Charges Fleet	450	450	450	450
810040	Interdept Charges Computer	12,606	13,157	13,157	12,091
810050	Interdept Charg Risk Mgmt	2,075	2,038	2,038	1,867
Subtotal for Interdepartmental		\$ 15,849	\$ 16,363	\$ 16,440	\$ 15,126
Total Expense		\$ 901,370	\$ 745,429	\$ 851,037	\$ 710,751
Total Additions to (Uses of) Fund Balance		\$ (437,494)	\$ (465,829)	\$ (599,037)	\$ (447,251)

2025 Tentative Budget

10160000 - Treasurer

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
REVENUE:					
431000	Treasurer Fees	\$ 1,490	\$ 1,000	\$ -	\$ -
Total Revenue		\$ 1,490	\$ 1,000	\$ -	\$ -
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	\$ 456,353	\$ 566,129	\$ 463,800	\$ 520,586
510001	Auto Allowance	729	-	-	-
510005	Overtime	-	26,025	26,025	-
520001	Health/Dental Insurance	49,095	66,067	46,417	64,350
520005	Disability	2,232	2,657	2,318	2,473
520010	Retirement	86,820	102,007	87,184	96,347
520015	FICA	34,072	43,309	34,726	39,825
520020	Termination Pool	14,510	14,613	12,617	14,316
520025	Workers Comp	2,327	2,553	2,490	2,591
Subtotal for Salaries and Wages		\$ 646,138	\$ 823,360	\$ 675,577	\$ 740,488
Training & Travel					
550000	Training/Travel	\$ 3,213	\$ 4,500	\$ 6,000	\$ 6,000
550015	Lodging	854	-	-	-
Subtotal for Training & Travel		\$ 4,067	\$ 4,500	\$ 6,000	\$ 6,000
Current Expense					
555000	Meals/Entertainment	\$ 406	\$ 250	\$ 450	\$ 250
610100	Reimbursable Sales Tax	51	-	-	-
620000	Office Expense/Supplies	3,729	6,765	6,765	6,765
620010	Postage	47,105	51,500	59,000	61,500
621000	Subscriptions	1,348	1,615	1,615	1,615
622000	Publications	22,544	16,200	16,200	16,200
625000	Equipment Maintenance	-	450	-	450
635000	Special Services	8,154	5,450	9,300	9,450
Subtotal for Current Expense		\$ 83,337	\$ 82,230	\$ 93,330	\$ 96,230
Interdepartmental					
810010	Interdept Charges Print Copy	\$ 2,434	\$ 2,425	\$ 2,425	\$ 2,639
810020	Interdept Charges Telephone	4,309	3,592	3,592	3,592
810030	Interdept Charges Fleet	532	310	310	554
810040	Interdept Charges Computer	2,670	2,585	2,585	2,813
810050	Interdept Charg Risk Mgmt	4,649	5,400	5,400	4,849
Subtotal for Interdepartmental		\$ 14,594	\$ 14,312	\$ 14,312	\$ 14,447

2025 Tentative Budget (Continued)

10160000 - Treasurer

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
Total Expense		\$ 748,136	\$ 924,402	\$ 789,219	\$ 857,165
Total Additions to (Uses of) Fund Balance		\$ (746,645)	\$ (923,402)	\$ (789,219)	\$ (857,165)

2025 Tentative Budget

10205000 - Purchasing

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	\$ 164,693	\$ 175,282	\$ 176,826	\$ 181,417
520001	Health/Dental Insurance	37,955	42,725	44,324	46,706
520005	Disability	824	875	882	862
520010	Retirement	29,958	31,826	31,585	31,186
520015	FICA	11,784	13,385	12,599	13,878
520020	Termination Pool	5,352	4,812	4,879	4,989
520025	Workers Comp	132	140	141	145
Subtotal for Salaries and Wages		\$ 250,697	\$ 269,044	\$ 271,237	\$ 279,182
Training & Travel					
550000	Training/Travel	\$ -	\$ 400	\$ 400	\$ 400
550010	Transportation	-	100	100	100
Subtotal for Training & Travel		\$ -	\$ 500	\$ 500	\$ 500
Current Expense					
555000	Meals/Entertainment	\$ 37	\$ 150	\$ 150	\$ 150
610000	Purchasing Card	1,950	-	-	-
620000	Office Expense/Supplies	537	575	575	575
621000	Subscriptions	1,299	1,500	1,500	1,500
Subtotal for Current Expense		\$ 3,824	\$ 2,225	\$ 2,225	\$ 2,225
Interdepartmental					
810010	Interdept Charges Print Copy	\$ 5	\$ 5	\$ 21	\$ 37
810020	Interdept Charges Telephone	1,436	1,077	1,077	1,077
810030	Interdept Charges Fleet	12	20	20	4
810040	Interdept Charges Computer	1,292	1,334	1,334	1,334
810050	Interdept Charg Risk Mgmt	1,439	1,813	1,813	1,822
Subtotal for Interdepartmental		\$ 4,184	\$ 4,249	\$ 4,266	\$ 4,274
Total Expense		\$ 258,706	\$ 276,019	\$ 278,227	\$ 286,181
Total Additions to (Uses of) Fund Balance		\$ (258,706)	\$ (276,019)	\$ (278,227)	\$ (286,181)

2025 Tentative Budget

10215000 - Human Resources

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
REVENUE:					
491000	Sundry Revenue	\$ 1,239	\$ -	\$ -	\$ -
Total Revenue		\$ 1,239	\$ -	\$ -	\$ -
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	\$ 538,395	\$ 585,303	\$ 560,181	\$ 588,070
510001	Auto Allowance	729	-	-	-
510500	Employee Incentives	3,301	-	-	6,324
520001	Health/Dental Insurance	66,425	76,970	76,361	83,706
520005	Disability	2,660	2,823	2,739	2,690
520010	Retirement	96,533	102,686	97,613	97,363
520015	FICA	39,112	44,788	40,973	44,987
520020	Termination Pool	17,287	15,524	15,161	15,576
520025	Workers Comp	3,418	3,538	3,241	3,430
Subtotal for Salaries and Wages		\$ 767,859	\$ 831,633	\$ 796,269	\$ 842,147
Training & Travel					
550000	Training/Travel	\$ 3,518	\$ 12,200	\$ 12,200	\$ 12,200
550005	Mileage Reimbursement	47	-	52	-
550010	Transportation	327	-	193	-
550015	Lodging	1,122	-	-	-
550020	Per Diem	193	-	-	-
Subtotal for Training & Travel		\$ 5,206	\$ 12,200	\$ 12,445	\$ 12,200
Current Expense					
555000	Meals/Entertainment	\$ 1,520	\$ 1,080	\$ 1,080	\$ 1,600
610100	Reimbursable Sales Tax	299	-	-	-
620000	Office Expense/Supplies	7,228	10,320	10,320	9,220
621000	Subscriptions	1,598	1,370	1,370	2,500
622000	Publications	7,517	17,000	17,000	21,682
625300	Software Maint	85,195	145,350	145,350	183,650
630000	Special Projects	17,637	25,502	25,502	24,502
640000	Special Supplies	18,444	38,095	38,095	33,737
655000	Board Expenses	504	1,200	1,200	1,200
670000	Contracted Services	48,896	45,192	45,192	48,000
699000	Sundry	21,985	24,200	24,200	26,200
Subtotal for Current Expense		\$ 210,825	\$ 309,309	\$ 309,309	\$ 352,291
Interdepartmental					

2025 Tentative Budget (Continued)

10215000 - Human Resources

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
810010	Interdept Charges Print Copy	\$ 841	\$ 861	\$ 861	\$ 1,223
810020	Interdept Charges Telephone	3,950	3,232	3,232	3,232
810030	Interdept Charges Fleet	28	30	63	125
810040	Interdept Charges Computer	3,781	3,235	3,235	3,235
810050	Interdept Charg Risk Mgmt	5,905	8,543	8,543	8,570
Subtotal for Interdepartmental		\$ 14,505	\$ 15,901	\$ 15,934	\$ 16,385
Total Expense		\$ 998,396	\$ 1,169,044	\$ 1,133,957	\$ 1,223,024
Total Additions to (Uses of) Fund Balance		\$ (997,157)	\$ (1,169,044)	\$ (1,133,957)	\$ (1,223,024)

2025 Tentative Budget

10220000 - Information Technology

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
REVENUE:					
432010	Data Processing Fees	\$ 1,550	\$ 1,500	\$ -	\$ 1,500
432012	Data Processing Fees Health	50,000	50,000	-	50,000
432014	DP Maint Fees	316,612	340,707	-	340,707
432030	Telephone Charges	399,196	391,536	391,536	391,177
Total Revenue		\$ 767,359	\$ 783,743	\$ 391,536	\$ 783,384
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	\$ 1,567,621	\$ 1,791,205	\$ 1,727,383	\$ 1,844,034
510001	Auto Allowance	486	-	-	-
520001	Health/Dental Insurance	214,346	261,712	250,172	262,520
520005	Disability	7,806	8,865	8,611	8,673
520010	Retirement	301,791	341,992	326,272	334,055
520015	FICA	113,706	136,978	125,723	141,069
520020	Termination Pool	50,738	48,758	47,651	50,212
520025	Workers Comp	2,514	2,933	2,898	3,973
Subtotal for Salaries and Wages		\$ 2,259,007	\$ 2,592,444	\$ 2,488,710	\$ 2,644,535
Training & Travel					
550000	Training/Travel	\$ 16,476	\$ 17,000	\$ 17,000	\$ 17,000
550005	Mileage Reimbursement	66	-	-	-
550010	Transportation	565	1,000	1,000	1,000
550015	Lodging	2,442	3,000	3,000	3,000
550020	Per Diem	227	-	-	-
Subtotal for Training & Travel		\$ 19,775	\$ 21,000	\$ 21,000	\$ 21,000
Current Expense					
555000	Meals/Entertainment	\$ 216	\$ 500	\$ 500	\$ 500
610100	Reimbursable Sales Tax	686	-	248	-
620000	Office Expense/Supplies	1,734	4,000	4,000	4,000
625000	Equipment Maintenance	106,314	133,064	133,064	133,064
625200	Fuel Expense	1,856	-	715	-
625300	Software Maint	406,613	450,000	450,000	100,000
625350	Software - SAAS	-	-	-	350,000
626000	Building Maintenance	-	1,000	1,000	1,000
628000	Telephone	35,802	40,033	40,033	40,033
628600	Telephone	260,360	266,994	266,994	266,994
670000	Contracted Services	39,903	67,870	67,870	67,870

2025 Tentative Budget (Continued)

10220000 - Information Technology

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
699000	Sundry	1,972	1,006	1,021	1,006
Subtotal for Current Expense		\$ 855,457	\$ 964,467	\$ 965,445	\$ 964,467
Debt and Equipment					
763000	Software	\$ 220,353	\$ 305,591	\$ 370,093	\$ 273,591
764000	Capital Equipment	217,809	330,742	330,742	330,742
765000	Controlled Assets	1,247	7,800	7,800	7,800
Subtotal for Debt and Equipment		\$ 439,409	\$ 644,133	\$ 708,635	\$ 612,133
Interdepartmental					
810010	Interdept Charges Print Copy	\$ (1,891)	\$ 8,449	\$ 8,449	\$ 8,449
810020	Interdept Charges Telephone	7,541	7,542	7,542	7,542
810030	Interdept Charges Fleet	807	510	517	1,034
810040	Interdept Charges Computer	12,018	6,846	6,846	7,410
810050	Interdept Charg Risk Mgmt	12,049	13,625	13,625	15,591
Subtotal for Interdepartmental		\$ 30,524	\$ 36,972	\$ 36,979	\$ 40,026
Total Expense		\$ 3,604,173	\$ 4,259,016	\$ 4,220,769	\$ 4,282,161
Total Additions to (Uses of) Fund Balance		\$ (2,836,814)	\$ (3,475,273)	\$ (3,829,233)	\$ (3,498,777)

2025 Tentative Budget

10225000 - GIS

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	\$ 365,558	\$ 390,624	\$ 394,149	\$ 404,296
520001	Health/Dental Insurance	58,842	84,393	87,679	91,948
520005	Disability	1,828	1,956	1,965	1,920
520010	Retirement	71,072	78,105	77,408	76,695
520015	FICA	26,616	29,920	28,286	30,929
520020	Termination Pool	11,881	10,756	10,875	11,118
520025	Workers Comp	292	313	315	323
Subtotal for Salaries and Wages		\$ 536,089	\$ 596,066	\$ 600,678	\$ 617,230
Training & Travel					
550000	Training/Travel	\$ 250	\$ 1,600	\$ 1,600	\$ 1,600
550005	Mileage Reimbursement	1,243	-	-	-
550010	Transportation	-	700	700	700
550015	Lodging	3,716	2,800	2,800	2,800
550020	Per Diem	661	600	600	600
Subtotal for Training & Travel		\$ 5,871	\$ 5,700	\$ 5,700	\$ 5,700
Current Expense					
610100	Reimbursable Sales Tax	\$ -	\$ -	\$ 2	\$ -
620000	Office Expense/Supplies	536	766	2,154	766
625000	Equipment Maintenance	-	500	500	500
625300	Software Maint	29,610	47,417	46,027	47,417
640000	Special Supplies	-	1,500	1,500	1,500
Subtotal for Current Expense		\$ 30,146	\$ 50,183	\$ 50,183	\$ 50,183
Debt and Equipment					
763000	Software	\$ 7,369	\$ -	\$ -	\$ -
Subtotal for Debt and Equipment		\$ 7,369	\$ -	\$ -	\$ -
Interdepartmental					
810020	Interdept Charges Telephone	\$ 1,436	\$ 1,437	\$ 1,437	\$ 1,437
810030	Interdept Charges Fleet	-	-	196	392
810040	Interdept Charges Computer	3,078	3,492	3,492	3,492
810050	Interdept Chrg Risk Mgmt	2,282	2,812	2,812	3,283
Subtotal for Interdepartmental		\$ 6,796	\$ 7,741	\$ 7,937	\$ 8,604
Total Expense		\$ 586,270	\$ 659,689	\$ 664,498	\$ 681,717
Total Additions to (Uses of) Fund Balance		\$ (586,270)	\$ (659,689)	\$ (664,498)	\$ (681,717)

2025 Tentative Budget

10230000 - Internal Audit

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	\$ 38,351	\$ 84,800	\$ 67,943	\$ 108,716
520001	Health/Dental Insurance	243	21,363	27	23,353
520005	Disability	192	489	340	516
520010	Retirement	6,991	17,783	13,419	18,688
520015	FICA	2,959	7,479	5,198	8,317
520020	Termination Pool	1,246	2,688	1,872	2,990
520025	Workers Comp	533	1,359	944	1,511
Subtotal for Salaries and Wages		\$ 50,514	\$ 135,960	\$ 89,743	\$ 164,092
Training & Travel					
550000	Training/Travel	\$ -	\$ 1,650	\$ 1,699	\$ 1,650
Subtotal for Training & Travel		\$ -	\$ 1,650	\$ 1,699	\$ 1,650
Current Expense					
620000	Office Expense/Supplies	\$ -	\$ 250	\$ 250	\$ 250
Subtotal for Current Expense		\$ -	\$ 250	\$ 250	\$ 250
Interdepartmental					
810020	Interdept Charges Telephone	\$ 359	\$ 359	\$ 359	\$ 359
810040	Interdept Charges Computer	646	667	667	667
810050	Interdept Charg Risk Mgmt	569	675	675	102
Subtotal for Interdepartmental		\$ 1,574	\$ 1,701	\$ 1,701	\$ 1,128
Total Expense		\$ 52,089	\$ 139,561	\$ 93,393	\$ 167,120
Total Additions to (Uses of) Fund Balance		\$ (52,089)	\$ (139,561)	\$ (93,393)	\$ (167,120)

2025 Tentative Budget

10240000 - Art Council

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
EXPENSE:					
Current Expense					
630000	Special Projects	\$ 2,500	\$ 3,200	\$ 10,000	\$ 10,000
670000	Contracted Services	-	-	2,500	-
Subtotal for Current Expense		\$ 2,500	\$ 3,200	\$ 12,500	\$ 10,000
Total Expense		\$ 2,500	\$ 3,200	\$ 12,500	\$ 10,000
Total Additions to (Uses of) Fund Balance		\$ (2,500)	\$ (3,200)	\$ (12,500)	\$ (10,000)

2025 Tentative Budget

10300000 - Economic Development

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
REVENUE:					
430050	Service Fees	\$ 3,000	\$ -	\$ -	\$ -
491000	Sundry Revenue	17	-	-	-
Total Revenue		\$ 3,017	\$ -	\$ -	\$ -
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	\$ 117,703	\$ 166,528	\$ 139,544	\$ 172,373
510001	Auto Allowance	7,221	7,200	6,869	7,200
520001	Health/Dental Insurance	7,515	8,320	8,684	9,036
520005	Disability	588	832	695	819
520010	Retirement	21,375	30,292	24,852	29,631
520015	FICA	9,406	12,740	11,077	13,187
520020	Termination Pool	3,825	4,579	3,849	4,740
520025	Workers Comp	1,636	1,788	1,781	1,850
Subtotal for Salaries and Wages		\$ 169,271	\$ 232,279	\$ 197,351	\$ 238,835
Training & Travel					
550000	Training/Travel	\$ 3,724	\$ 13,600	\$ 13,600	\$ 10,000
550005	Mileage Reimbursement	414	-	-	-
550010	Transportation	254	-	-	-
550015	Lodging	449	-	-	-
550020	Per Diem	266	-	-	-
Subtotal for Training & Travel		\$ 5,107	\$ 13,600	\$ 13,600	\$ 10,000
Current Expense					
555000	Meals/Entertainment	\$ -	\$ 5,000	\$ 5,000	\$ 10,000
610100	Reimbursable Sales Tax	100	-	29	-
611000	Association Dues	1,575	31,565	31,565	26,565
620000	Office Expense/Supplies	1,960	1,900	2,390	1,900
621000	Subscriptions	98	1,250	1,250	1,250
630000	Special Projects	500	-	500	-
635000	Special Services	250	1,300	1,300	1,300
636000	Marketing And Promotions	83	5,000	5,000	5,000
636005	Business Development	179	5,000	5,000	5,000
653000	Incentive Payments	14,039	15,000	16,188	15,000
670000	Contracted Services	154,638	150,000	150,000	150,000
Subtotal for Current Expense		\$ 173,422	\$ 216,015	\$ 218,221	\$ 216,015

2025 Tentative Budget (Continued)

10300000 - Economic Development

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
Interdepartmental					
810010	Interdept Charges Print Copy	\$ 1,308	\$ 1,276	\$ 1,276	\$ 1,238
810020	Interdept Charges Telephone	359	359	359	359
810040	Interdept Charges Computer	646	667	667	1,334
810050	Interdept Charg Risk Mgmt	1,092	908	908	897
Subtotal for Interdepartmental		\$ 3,405	\$ 3,210	\$ 3,210	\$ 3,828
Total Expense		\$ 351,205	\$ 465,104	\$ 432,381	\$ 468,678
Total Additions to (Uses of) Fund Balance		\$ (348,188)	\$ (465,104)	\$ (432,381)	\$ (468,678)

2025 Tentative Budget

10400000 - Operations Administration

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
REVENUE:					
490000	Miscellaneous Revenue	\$ 3,630	\$ 3,000	\$ 1,500	\$ 3,000
Total Revenue		\$ 3,630	\$ 3,000	\$ 1,500	\$ 3,000
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	\$ 512,220	\$ 543,559	\$ 545,819	\$ 562,584
510001	Auto Allowance	607	-	-	-
519900	Allocated Salaries and Wages	18,336	20,000	20,000	20,000
520001	Health/Dental Insurance	80,052	96,805	92,105	103,955
520005	Disability	2,561	2,714	2,722	2,672
520010	Retirement	99,265	105,234	104,023	103,414
520015	FICA	37,436	41,537	39,430	43,038
520020	Termination Pool	16,647	14,932	15,060	15,471
520025	Workers Comp	5,372	5,705	5,756	5,907
Subtotal for Salaries and Wages		\$ 772,496	\$ 830,486	\$ 824,916	\$ 857,040
Training & Travel					
550000	Training/Travel	\$ 9,876	\$ 10,000	\$ 10,000	\$ 10,000
Subtotal for Training & Travel		\$ 9,876	\$ 10,000	\$ 10,000	\$ 10,000
Current Expense					
555000	Meals/Entertainment	\$ 496	\$ 1,000	\$ 1,000	\$ 1,000
610100	Reimbursable Sales Tax	26	-	-	-
620000	Office Expense/Supplies	2,374	2,500	2,500	3,000
625000	Equipment Maintenance	-	500	500	500
625200	Fuel Expense	-	1,000	1,000	1,000
626000	Building Maintenance	572	70	613	70
630000	Special Projects	-	3,000	3,000	3,000
Subtotal for Current Expense		\$ 3,468	\$ 8,070	\$ 8,613	\$ 8,570
Debt and Equipment					
765000	Controlled Assets	\$ -	\$ -	\$ 571	\$ -
Subtotal for Debt and Equipment		\$ -	\$ -	\$ 571	\$ -
Interdepartmental					
810010	Interdept Charges Print Copy	\$ 2,350	\$ 2,393	\$ 2,393	\$ 2,484
810020	Interdept Charges Telephone	5,986	4,910	4,910	4,910
810030	Interdept Charges Fleet	239	6,922	6,922	221
810040	Interdept Charges Computer	3,553	3,500	3,500	3,500
810050	Interdept Charg Risk Mgmt	3,419	4,075	4,075	4,084

2025 Tentative Budget (Continued)

10400000 - Operations Administration

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
Subtotal for Interdepartmental		\$ 15,547	\$ 21,801	\$ 21,801	\$ 15,199
Total Expense		\$ 801,388	\$ 870,357	\$ 865,900	\$ 890,810
Total Additions to (Uses of) Fund Balance		\$ (797,758)	\$ (867,357)	\$ (864,400)	\$ (887,810)

2025 Tentative Budget

10404000 - Property Management

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
REVENUE:					
430090	Other Services	\$ 796,092	\$ 450,000	\$ 675,000	\$ 675,000
441000	Rent Revenue	391,621	330,000	350,000	350,000
491000	Sundry Revenue	1,270	-	-	-
496000	Sale Of Fixed Assets	15,419	-	9,771	-
Total Revenue		\$ 1,204,402	\$ 780,000	\$ 1,034,771	\$ 1,025,000
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	\$ 1,096,970	\$ 1,320,902	\$ 1,209,903	\$ 1,363,788
510005	Overtime	9,436	-	9,204	-
520001	Health/Dental Insurance	266,497	323,459	297,277	337,732
520005	Disability	5,531	6,599	6,107	6,478
520010	Retirement	199,234	243,277	219,403	237,759
520015	FICA	80,771	100,960	89,671	104,330
520020	Termination Pool	35,958	36,293	33,802	37,504
520025	Workers Comp	15,379	18,344	17,027	18,957
Subtotal for Salaries and Wages		\$ 1,709,776	\$ 2,049,834	\$ 1,882,394	\$ 2,106,547
Training & Travel					
550000	Training/Travel	\$ 548	\$ 2,000	\$ 2,000	\$ 5,000
550020	Per Diem	-	-	594	-
Subtotal for Training & Travel		\$ 548	\$ 2,000	\$ 2,594	\$ 5,000
Current Expense					
555000	Meals/Entertainment	\$ 2,977	\$ 1,000	\$ 1,000	\$ 1,000
610000	Purchasing Card	313	-	150	-
610100	Reimbursable Sales Tax	32	-	-	-
620000	Office Expense/Supplies	1,018	3,000	3,000	3,000
620010	Postage	47	-	45	-
625000	Equipment Maintenance	45,955	50,000	50,000	85,000
625200	Fuel Expense	31,073	20,000	20,000	20,000
625300	Software Maint	-	4,500	4,500	4,500
626000	Building Maintenance	315,018	283,587	283,587	283,587
627000	Utilities	158,774	185,000	185,000	185,000
628000	Telephone	2,098	2,600	2,600	2,600
630000	Special Projects	20,000	25,000	25,000	25,000
630010	Property tax	21,419	23,000	23,000	23,000
699000	Sundry	-	-	31	-

2025 Tentative Budget (Continued)

10404000 - Property Management

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
Subtotal for Current Expense		\$ 598,724	\$ 597,687	\$ 597,912	\$ 632,687
Debt and Equipment					
761200	Building Improvements	\$ 189,531	\$ 134,905	\$ 134,905	\$ 73,000
764000	Capital Equipment	18,006	-	-	170,000
765000	Controlled Assets	41,198	56,000	56,000	56,000
Subtotal for Debt and Equipment		\$ 248,734	\$ 190,905	\$ 190,905	\$ 299,000
Interdepartmental					
810010	Interdept Charges Print Copy	\$ 270	\$ 270	\$ 293	\$ 270
810020	Interdept Charges Telephone	1,077	1,437	1,437	1,437
810030	Interdept Charges Fleet	46,306	51,309	51,309	37,296
810040	Interdept Charges Computer	2,432	2,357	2,357	2,434
810050	Interdept Charg Risk Mgmt	17,889	20,893	20,893	18,851
Subtotal for Interdepartmental		\$ 67,975	\$ 76,266	\$ 76,288	\$ 60,288
Total Expense		\$ 2,625,758	\$ 2,916,692	\$ 2,750,094	\$ 3,103,523
Total Additions to (Uses of) Fund Balance		\$ (1,421,356)	\$ (2,136,692)	\$ (1,715,323)	\$ (2,078,523)

2025 Tentative Budget

10520000 - USU Extension Service

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
EXPENSE:					
Training & Travel					
550000	Training/Travel	\$ 15,110	\$ 16,900	\$ 16,900	\$ 16,900
Subtotal for Training & Travel		\$ 15,110	\$ 16,900	\$ 16,900	\$ 16,900
Current Expense					
619000	Other Services	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
620000	Office Expense/Supplies	4,193	3,750	3,750	3,750
625000	Equipment Maintenance	4,051	9,830	9,830	9,830
625200	Fuel Expense	1,337	-	1,210	-
635065	Bee Inspector	2,025	2,700	2,700	2,700
647000	Youth Development	2,000	2,000	2,000	2,000
670000	Contracted Services	251,278	282,546	282,546	297,663
Subtotal for Current Expense		\$ 271,884	\$ 307,826	\$ 309,036	\$ 322,943
Debt and Equipment					
761200	Building Improvements	\$ 1,008	\$ 1,000	\$ 1,000	\$ 1,000
765000	Controlled Assets	1,778	2,085	2,085	2,085
Subtotal for Debt and Equipment		\$ 2,786	\$ 3,085	\$ 3,085	\$ 3,085
Interdepartmental					
810020	Interdept Charges Telephone	\$ 5,746	\$ 5,387	\$ 5,387	\$ 5,387
810030	Interdept Charges Fleet	337	245	245	450
810040	Interdept Charges Computer	2,850	2,736	2,736	2,736
810050	Interdept Charg Risk Mgmt	41	2,381	2,381	2,465
Subtotal for Interdepartmental		\$ 8,974	\$ 10,750	\$ 10,750	\$ 11,038
Total Expense		\$ 298,755	\$ 338,560	\$ 339,771	\$ 353,966
Total Additions to (Uses of) Fund Balance		\$ (298,755)	\$ (338,560)	\$ (339,771)	\$ (353,966)

2025 Tentative Budget

10800000 - Statutory & Non-Departmental

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
REVENUE:					
401000	Current Property Taxes	\$ 34,827,381	\$ 38,756,000	\$ 38,736,800	\$ 39,869,000
401005	Interest on Current Prop Tax	157,664	-	-	-
401010	Delinquent Taxes	792,146	786,000	801,000	801,000
401020	Interest On Delinquent Taxes	456,129	426,000	466,000	466,000
405010	1/4% Sales Tax	18,630,873	19,840,000	19,189,800	20,158,000
409002	Assess And Collect County	5,527,975	5,756,000	5,721,800	5,889,000
420000	Registered Vehicle Fees	1,855,888	1,838,000	1,856,000	1,875,000
420505	MV Assess And Collect State	279,920	280,000	280,000	280,000
420515	Airport uniform fees	3,950	-	-	-
432028	Admin Fees	105,000	373,600	373,600	389,400
491000	Sundry Revenue	224,973	35,000	17,451	35,000
496000	Sale Of Fixed Assets	8,800	-	-	-
497500	Interest	6,465,295	1,800,000	6,000,000	4,800,000
497700	Fair Value Adjustment	810,903	-	-	-
Total Revenue		\$ 70,146,898	\$ 69,890,600	\$ 73,442,451	\$ 74,562,400
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	\$ -	\$ 136,785	\$ -	\$ 150,000
520001	Health/Dental Insurance	-	-	127	-
Subtotal for Salaries and Wages		\$ -	\$ 136,785	\$ 127	\$ 150,000
Current Expense					
555000	Meals/Entertainment	\$ 7,489	\$ 12,000	\$ 12,000	\$ 12,000
610100	Reimbursable Sales Tax	3	-	-	-
611000	Association Dues	-	77,174	77,174	77,316
619000	Other Services	26,104	26,100	26,100	26,100
624205	Bank Charges	-	32,000	32,000	32,000
625300	Software Maint	175,451	204,173	227,671	237,935
635000	Special Services	9,600	-	1,010	-
670000	Contracted Services	-	116,500	118,988	24,172
670005	Independent Audit	29,100	60,000	50,000	47,250
670040	Actuarial Services	4,896	1,714	-	5,165
695015	MV Reimb State Reg Postage	41,402	45,000	45,000	45,000
695020	MV Reimb to State	350,476	380,000	380,000	380,000
699000	Sundry	3,668	273,739	500,000	500,000
Subtotal for Current Expense		\$ 648,188	\$ 1,228,400	\$ 1,469,943	\$ 1,386,938

2025 Tentative Budget (Continued)

10800000 - Statutory & Non-Departmental

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
Interdepartmental					
810010	Interdept Charges Print Copy	\$ -	\$ -	\$ 841	\$ -
Subtotal for Interdepartmental		\$ -	\$ -	\$ 841	\$ -
Total Expense		\$ 648,188	\$ 1,365,185	\$ 1,470,912	\$ 1,536,938
Total Additions to (Uses of) Fund Balance		\$ 69,498,710	\$ 68,525,415	\$ 71,971,539	\$ 73,025,462

2025 Tentative Budget

10800100 - Wasatch Front Regional Council

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
EXPENSE:					
Current Expense					
612000	Approp To Other Agency	\$ 76,926	\$ 81,126	\$ 81,126	\$ 85,182
Subtotal for Current Expense		\$ 76,926	\$ 81,126	\$ 81,126	\$ 85,182
Total Expense		\$ 76,926	\$ 81,126	\$ 81,126	\$ 85,182
Total Additions to (Uses of) Fund Balance		\$ (76,926)	\$ (81,126)	\$ (81,126)	\$ (85,182)

2025 Tentative Budget

10800105 - District Court

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
EXPENSE:					
Current Expense					
671500	Mental Evaluations	\$ 97,255	\$ 115,000	\$ 115,000	\$ 115,000
Subtotal for Current Expense		\$ 97,255	\$ 115,000	\$ 115,000	\$ 115,000
Total Expense		\$ 97,255	\$ 115,000	\$ 115,000	\$ 115,000
Total Additions to (Uses of) Fund Balance		\$ (97,255)	\$ (115,000)	\$ (115,000)	\$ (115,000)

2025 Tentative Budget

10805160 - Human Services

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
EXPENSE:					
Current Expense					
685000	Contributions	\$ 2,571,298	\$ 2,704,211	\$ 2,704,211	\$ 2,758,295
Subtotal for Current Expense		\$ 2,571,298	\$ 2,704,211	\$ 2,704,211	\$ 2,758,295
Total Expense		\$ 2,571,298	\$ 2,704,211	\$ 2,704,211	\$ 2,758,295
Total Additions to (Uses of) Fund Balance		\$ (2,571,298)	\$ (2,704,211)	\$ (2,704,211)	\$ (2,758,295)

2025 Tentative Budget

10805165 - Poor and Indigent

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
EXPENSE:					
Current Expense					
674000	Burials	\$ 9,100	\$ 11,000	\$ 11,000	\$ 11,000
Subtotal for Current Expense		\$ 9,100	\$ 11,000	\$ 11,000	\$ 11,000
Total Expense		\$ 9,100	\$ 11,000	\$ 11,000	\$ 11,000
Total Additions to (Uses of) Fund Balance		\$ (9,100)	\$ (11,000)	\$ (11,000)	\$ (11,000)

2025 Tentative Budget

10810000 - Watershed Fire

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
EXPENSE:					
Current Expense					
670000	Contracted Services	\$ 34,972	\$ 36,000	\$ 36,000	\$ 36,000
Subtotal for Current Expense		\$ 34,972	\$ 36,000	\$ 36,000	\$ 36,000
Total Expense		\$ 34,972	\$ 36,000	\$ 36,000	\$ 36,000
Total Additions to (Uses of) Fund Balance		\$ (34,972)	\$ (36,000)	\$ (36,000)	\$ (36,000)

2025 Tentative Budget

10870000 - Contrib and Transfer

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
REVENUE:					
441000	Rent Revenue	\$ 275,400	\$ -	\$ -	\$ -
445000	Fines And Fees	1,893,294	1,873,692	1,852,589	2,031,402
Total Revenue		\$ 2,168,694	\$ 1,873,692	\$ 1,852,589	\$ 2,031,402
EXPENSE:					
Current Expense					
612000	Approp To Other Agency	\$ -	\$ -	\$ 138,210	\$ -
Subtotal for Current Expense		\$ -	\$ -	\$ 138,210	\$ -
Interdepartmental					
811500	Administrative Services	\$ 205,000	\$ 205,000	\$ 205,000	\$ 205,000
850000	Transfers To Other Funds	8,618,604	3,739,000	3,739,000	3,739,000
Subtotal for Interdepartmental		\$ 8,823,604	\$ 3,944,000	\$ 3,944,000	\$ 3,944,000
Total Expense		\$ 8,823,604	\$ 3,944,000	\$ 4,082,210	\$ 3,944,000
Total Additions to (Uses of) Fund Balance		\$ (6,654,910)	\$ (2,070,308)	\$ (2,229,621)	\$ (1,912,598)

2025 Tentative Budget

11154000 - Crime Scene Investigations

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
REVENUE:					
430050	Service Fees	\$ 1,071,657	\$ 1,133,393	\$ 1,134,624	\$ 1,066,936
435000	Sheriff Service Fees	11,891	-	275	300
497500	Interest	5,403	-	-	-
Total Revenue		\$ 1,088,951	\$ 1,133,393	\$ 1,134,899	\$ 1,067,236
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	\$ 578,721	\$ 543,827	\$ 587,458	\$ 578,620
510005	Overtime	58,466	42,300	45,000	45,000
510500	Employee Incentives	2,636	15,200	15,200	15,200
520001	Health/Dental Insurance	130,313	140,549	145,991	153,309
520005	Disability	3,140	2,693	3,180	2,652
520010	Retirement	118,529	101,077	116,593	99,145
520015	FICA	47,121	41,603	46,205	43,117
520020	Termination Pool	20,412	14,811	17,605	15,352
520025	Workers Comp	8,857	7,559	8,879	7,834
Subtotal for Salaries and Wages		\$ 968,194	\$ 909,619	\$ 986,112	\$ 960,230
Training & Travel					
550000	Training/Travel	\$ 20,874	\$ 15,000	\$ 15,000	\$ 15,000
550015	Lodging	218	-	-	-
550020	Per Diem	221	-	-	-
Subtotal for Training & Travel		\$ 21,313	\$ 15,000	\$ 15,000	\$ 15,000
Current Expense					
610100	Reimbursable Sales Tax	\$ 50	\$ -	\$ -	\$ -
620000	Office Expense/Supplies	1,436	800	1,288	1,700
621000	Subscriptions	640	1,500	1,500	1,500
625000	Equipment Maintenance	33,231	20,000	20,000	20,000
625200	Fuel Expense	11,285	9,300	9,500	9,500
625300	Software Maint	6,276	6,300	12,000	18,588
640000	Special Supplies	5,189	8,965	9,000	9,000
640022	Quartermaster	4,169	3,335	2,100	2,100
654000	Service Fees	9,332	14,700	15,200	15,200
Subtotal for Current Expense		\$ 71,608	\$ 64,900	\$ 70,588	\$ 77,588
Debt and Equipment					
763000	Software	\$ -	\$ -	\$ -	\$ 10,000
764000	Capital Equipment	-	-	-	38,768

2025 Tentative Budget (Continued)

11154000 - Crime Scene Investigations

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
765000	Controlled Assets	6,040	63,485	63,485	3,000
Subtotal for Debt and Equipment		\$ 6,040	\$ 63,485	\$ 63,485	\$ 51,768
Interdepartmental					
810020	Interdept Charges Telephone	\$ 3,950	\$ 2,155	\$ 2,155	\$ 2,155
810030	Interdept Charges Fleet	20,002	25,557	25,557	32,778
810040	Interdept Charges Computer	6,393	6,316	6,316	6,011
810050	Interdept Charg Risk Mgmt	7,294	10,604	10,604	10,705
811500	Administrative Services	28,343	31,300	31,300	34,054
Subtotal for Interdepartmental		\$ 65,983	\$ 75,932	\$ 75,932	\$ 85,703
Total Expense		\$ 1,133,138	\$ 1,128,936	\$ 1,211,117	\$ 1,190,289
Total Additions to (Uses of) Fund Balance		\$ (44,187)	\$ 4,457	\$ (76,218)	\$ (123,053)

Termination Pool

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

2025 Tentative Budget by Fund Termination Pool General

	2023 Actual	2024 Estimated	2025 Tentative
REVENUE:			
Taxes and Other Revenue			
Charges For Services	\$ 2,040,190	\$ 1,850,000	\$ 1,800,000
Other Financing	364,392	9,254	-
Taxes and Other Revenue	\$ 2,404,582	\$ 1,859,254	\$ 1,800,000
Total Revenue	\$ 2,404,582	\$ 1,859,254	\$ 1,800,000
EXPENSE:			
Internal Service			
General Termination Pool	\$ 432,109	\$ 1,406,266	\$ 2,729,539
Internal Service	\$ 432,109	\$ 1,406,266	\$ 2,729,539
Total Expense	\$ 432,109	\$ 1,406,266	\$ 2,729,539
Termination Pool General - Additions to (Uses of) Fund Balance	\$ 1,972,473	\$ 452,989	\$ (929,539)

2025 Tentative Budget

12880000 - General Termination Pool

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
REVENUE:					
430050	Service Fees	\$ 2,040,190	\$ 2,292,743	\$ 1,850,000	\$ 1,800,000
490000	Miscellaneous Revenue	21,814	-	9,254	-
497500	Interest	342,578	-	-	-
Total Revenue		\$ 2,404,582	\$ 2,292,743	\$ 1,859,254	\$ 1,800,000
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	\$ 291,331	\$ 1,697,847	\$ 537,696	\$ 1,750,342
520001	Health/Dental Insurance	5,606	-	366	-
520010	Retirement	-	-	472	-
520015	FICA	21	-	1,260	-
520020	Termination Pool	415	-	-	-
540005	Retiree Insurance Premiums	(110,844)	871,327	866,472	979,197
Subtotal for Salaries and Wages		\$ 186,529	\$ 2,569,173	\$ 1,406,266	\$ 2,729,539
Current Expense					
687100	Benefit Expense	\$ 245,580	\$ -	\$ -	\$ -
Subtotal for Current Expense		\$ 245,580	\$ -	\$ -	\$ -
Total Expense		\$ 432,109	\$ 2,569,173	\$ 1,406,266	\$ 2,729,539
Total Additions to (Uses of) Fund Balance		\$ 1,972,473	\$ (276,430)	\$ 452,989	\$ (929,539)

Culture Parks And Rec

This special revenue fund accounts for the operations of the County’s Culture Parks, and Recreation Division, including the Ogden Eccles Conference Center, the Ice Sheet, and the Golden Spike Events Center. The principal revenue source is user fees.

2025 Tentative Budget by Fund Culture Parks And Rec

	2023 Actual	2024 Estimated	2025 Tentative
REVENUE:			
Taxes and Other Revenue			
Charges For Services	\$ 8,080,366	\$ 7,389,585	\$ 6,640,335
Intergovernmental	140,163	352,663	94,800
Miscellaneous	135,891	148,288	147,800
Other Financing	5,412,866	6,927,961	11,017,847
Taxes and Other Revenue	\$ 13,769,287	\$ 14,818,497	\$ 17,900,782
Total Revenue	\$ 13,769,287	\$ 14,818,497	\$ 17,900,782
EXPENSE:			
Parks And Recreation			
Culture Parks and Recreation Admin	\$ 566,531	\$ 746,169	\$ 828,029
Golden Spike Event Center	3,375,452	3,369,651	4,207,066
Gun Range	492,452	467,311	539,129
Ice Sheet	1,613,706	1,940,072	1,735,285
Ogden Eccles Conference Center	4,654,232	4,741,700	5,179,654
Parks	1,230,043	1,574,317	1,283,842
Rec Facil Concession	629,976	713,221	715,401
Recreation	678,502	725,195	777,739
Special Events	492,861	540,910	547,561
Parks And Recreation	\$ 13,733,755	\$ 14,818,546	\$ 15,813,706
Total Expense	\$ 13,733,755	\$ 14,818,546	\$ 15,813,706
Culture Parks And Rec - Additions to (Uses of) Fund Balance	\$ 35,532	\$ (49)	\$ 2,087,077

2025 Tentative Budget

13550000 - OECC Executive

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
REVENUE:					
415000	State Grants	\$ 7,500	\$ -	\$ -	\$ -
416000	Grants From Local Units	73,000	90,000	137,700	90,000
430070	Audio Visual	228,993	101,034	101,097	101,034
430072	Food and Beverage Serv Charge	221,428	124,005	133,106	133,106
430074	Ticketing Serv Charge	69,888	73,020	72,804	73,020
430076	Operating Services	143,397	88,931	94,491	88,931
430078	Theatre Services	112,407	99,150	111,214	99,150
430080	Theatre Equipment	48,456	33,800	37,129	33,800
432050	Concessions Revenue	168,081	123,550	154,936	135,564
432051	Catering	1,026,550	559,386	585,282	585,282
432062	Beer - Conference Center	40,339	21,100	27,471	27,471
432064	Beer - Concessions	22,954	16,585	14,684	16,585
432066	Liquor Sales	74,834	43,300	51,313	43,300
440528	Sponsorships	232,941	195,750	420,038	180,000
440534	Ticket Sales	326,324	218,403	209,875	262,173
440540	Parking Revenue	100,605	75,494	64,155	75,494
440546	Miscellaneous Revenue	2,186	-	939	-
441003	Theatre Rent	153,055	161,875	182,170	161,875
441020	Room Rental	1,082,948	877,661	850,339	893,411
491200	Tip Clearing	62	-	(86)	-
491500	Over/Short	338	-	225	-
495500	Transfers From Other Funds	540,462	2,423,836	1,492,817	2,192,144
Total Revenue		\$ 4,676,747	\$ 5,326,880	\$ 4,741,700	\$ 5,192,340
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	\$ 539,475	\$ 695,006	\$ 551,242	\$ 699,910
510005	Overtime	11,112	24,000	24,000	24,000
520001	Health/Dental Insurance	51,405	82,964	50,281	86,084
520005	Disability	2,093	2,312	2,138	2,427
520010	Retirement	77,031	87,581	78,779	90,811
520015	FICA	41,099	52,321	41,681	53,543
520020	Termination Pool	15,117	14,277	13,356	14,053
520025	Workers Comp	6,295	8,026	6,333	7,523
Subtotal for Salaries and Wages		\$ 743,626	\$ 966,488	\$ 767,810	\$ 978,351

2025 Tentative Budget (Continued)

13550000 - OECC Executive

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
Training & Travel					
550000	Training/Travel	\$ 8,891	\$ 7,350	\$ 13,185	\$ 15,625
550005	Mileage Reimbursement	-	1,000	1,000	1,000
Subtotal for Training & Travel		\$ 8,891	\$ 8,350	\$ 14,185	\$ 16,625
Current Expense					
555000	Meals/Entertainment	\$ 2,360	\$ 3,000	\$ 3,000	\$ 3,000
610000	Purchasing Card	(3)	-	-	-
610100	Reimbursable Sales Tax	495	-	123	-
621000	Subscriptions	3,867	3,200	3,200	3,200
624205	Bank Charges	91,804	78,420	78,420	78,420
625000	Equipment Maintenance	1,004	-	-	-
635000	Special Services	2,602	-	-	-
636002	Advertising	24,113	15,500	15,500	15,500
640000	Special Supplies	64,305	61,700	88,748	54,700
650000	Operating Costs	70,812	45,486	36,000	36,000
650014	License/Dues	5,343	2,700	2,700	2,700
650020	Theatre Equip and Supplies	18,102	54,000	54,000	13,000
650022	Talent Expense	148,364	231,700	231,700	138,700
650028	Gifts	602	8,000	8,000	1,000
650100	Food	-	-	-	58,684
650110	Uniforms	79	1,200	1,200	1,200
650300	Contracted Labor - Operations	2,688	5,000	5,000	3,500
670000	Contracted Services	-	5,000	5,000	5,000
680000	Bad Debt Expense	(4,021)	-	-	-
Subtotal for Current Expense		\$ 432,517	\$ 514,906	\$ 532,591	\$ 414,604
Debt and Equipment					
761200	Building Improvements	\$ 118,909	\$ 228,514	\$ 228,514	\$ -
764000	Capital Equipment	22,192	-	-	-
765000	Controlled Assets	-	2,007	2,007	2,007
Subtotal for Debt and Equipment		\$ 141,100	\$ 230,521	\$ 230,521	\$ 2,007
Interdepartmental					
810020	Interdept Charges Telephone	\$ -	\$ 9,000	\$ 9,000	\$ -
810030	Interdept Charges Fleet	225	225	353	706
810040	Interdept Charges Computer	5,149	6,048	6,048	5,322
810050	Interdept Chrg Risk Mgmt	45,696	125,607	125,607	125,033
811500	Administrative Services	41,827	58,900	58,900	58,553

2025 Tentative Budget (Continued)

13550000 - OECC Executive

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
Subtotal for Interdepartmental		\$ 92,897	\$ 199,780	\$ 199,908	\$ 189,614
Total Expense		\$ 1,419,032	\$ 1,920,044	\$ 1,745,015	\$ 1,601,201
Total Additions to (Uses of) Fund Balance		\$ 3,257,715	\$ 3,406,836	\$ 2,996,685	\$ 3,591,139

2025 Tentative Budget

13550505 - OECC Sales Division

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	\$ 217,379	\$ 248,664	\$ 228,005	\$ 257,540
510005	Overtime	2,300	4,000	4,000	4,000
520001	Health/Dental Insurance	22,443	27,655	42,104	64,215
520005	Disability	1,099	1,243	1,145	1,223
520010	Retirement	38,687	45,227	41,100	44,271
520015	FICA	17,179	19,021	17,265	19,702
520020	Termination Pool	7,141	6,838	6,339	7,082
520025	Workers Comp	1,868	1,993	1,994	2,057
Subtotal for Salaries and Wages		\$ 308,095	\$ 354,641	\$ 341,952	\$ 400,090
Training & Travel					
550000	Training/Travel	\$ 371	\$ 4,400	\$ 4,555	\$ 4,400
Subtotal for Training & Travel		\$ 371	\$ 4,400	\$ 4,555	\$ 4,400
Current Expense					
555000	Meals/Entertainment	\$ -	\$ 500	\$ 500	\$ 500
610100	Reimbursable Sales Tax	50	-	-	-
621000	Subscriptions	-	4,750	4,750	4,750
630000	Special Projects	101,002	70,000	70,000	70,000
636000	Marketing And Promotions	14,090	39,000	39,000	15,000
650014	License/Dues	25	100	130	100
650028	Gifts	210	400	400	400
650110	Uniforms	72	250	250	250
Subtotal for Current Expense		\$ 115,450	\$ 115,000	\$ 115,030	\$ 91,000
Interdepartmental					
811500	Administrative Services	\$ 13,410	\$ 14,600	\$ 14,600	\$ 15,591
Subtotal for Interdepartmental		\$ 13,410	\$ 14,600	\$ 14,600	\$ 15,591
Total Expense		\$ 437,326	\$ 488,641	\$ 476,137	\$ 511,081
Total Additions to (Uses of) Fund Balance		\$ (437,326)	\$ (488,641)	\$ (476,137)	\$ (511,081)

2025 Tentative Budget

13550510 - OECC Food and Beverage

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	\$ 375,865	\$ 556,737	\$ 343,621	\$ 536,355
510005	Overtime	18,380	8,000	8,000	8,000
519900	Allocated Salaries and Wages	6,043	-	1,825	-
520001	Health/Dental Insurance	100,188	140,753	99,966	125,431
520005	Disability	1,921	2,310	1,720	2,118
520010	Retirement	67,249	84,042	58,464	76,650
520015	FICA	30,341	43,453	25,874	41,031
520020	Termination Pool	12,487	12,706	9,521	12,262
520025	Workers Comp	5,610	7,895	4,928	7,455
Subtotal for Salaries and Wages		\$ 618,086	\$ 855,896	\$ 553,918	\$ 809,302
Training & Travel					
550000	Training/Travel	\$ 950	\$ 3,500	\$ 3,500	\$ 3,500
Subtotal for Training & Travel		\$ 950	\$ 3,500	\$ 3,500	\$ 3,500
Current Expense					
610100	Reimbursable Sales Tax	\$ 180	\$ -	\$ -	\$ -
630000	Special Projects	68,601	50,000	50,000	50,000
643000	Concessions Expense	42,902	43,243	43,243	43,243
645500	Bedding/Linen Supplies	63,673	39,796	39,796	37,796
650014	License/Dues	3,726	2,800	2,800	2,800
650041	Kitchen Janitorial	6,942	9,301	8,400	7,300
650100	Food	281,607	192,491	191,984	161,984
650105	Beverage	28,348	20,246	20,246	20,246
650110	Uniforms	1,695	2,000	2,000	2,000
650115	Event Decor	5,282	2,400	2,400	2,400
650120	F&B Equipment and Supplies	15,719	5,670	5,670	5,670
650300	Contracted Labor - Operations	-	4,000	4,000	-
650305	Contract Labor - Kitchen	93,655	45,796	45,796	52,000
650310	Contract Labor - Banquet	104,013	51,196	51,196	69,000
Subtotal for Current Expense		\$ 716,341	\$ 468,939	\$ 467,531	\$ 454,439
Interdepartmental					
811500	Administrative Services	\$ 27,396	\$ 45,700	\$ 45,700	\$ 44,102
Subtotal for Interdepartmental		\$ 27,396	\$ 45,700	\$ 45,700	\$ 44,102
Total Expense		\$ 1,362,773	\$ 1,374,035	\$ 1,070,649	\$ 1,311,343
Total Additions to (Uses of) Fund Balance		\$ (1,362,773)	\$ (1,374,035)	\$ (1,070,649)	\$ (1,311,343)

2025 Tentative Budget

13550515 - OECC Operations

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	\$ 279,266	\$ 437,020	\$ 230,488	\$ 452,157
510005	Overtime	16,221	10,000	14,885	10,000
520001	Health/Dental Insurance	48,895	115,869	53,891	113,904
520005	Disability	1,477	2,185	1,297	2,148
520010	Retirement	51,172	79,494	43,702	77,726
520015	FICA	21,919	33,432	18,858	34,590
520020	Termination Pool	9,599	12,018	7,186	12,434
520025	Workers Comp	4,094	6,075	3,620	6,285
Subtotal for Salaries and Wages		\$ 432,642	\$ 696,092	\$ 373,927	\$ 709,244
Current Expense					
610100	Reimbursable Sales Tax	\$ 7	\$ -	\$ 142	\$ -
620000	Office Expense/Supplies	8,086	5,600	5,600	5,600
625000	Equipment Maintenance	23,028	30,000	30,000	30,000
625200	Fuel Expense	809	1,800	1,800	1,800
626000	Building Maintenance	62,968	55,651	54,000	54,000
627000	Utilities	32,759	61,671	61,671	46,971
627010	Electricity	164,306	166,702	166,702	166,702
627020	Heating Fuel	81,035	78,572	78,572	66,940
640000	Special Supplies	10,732	10,500	10,500	10,500
650000	Operating Costs	-	5,000	5,000	-
650010	Parking-Staff	12,683	13,500	13,500	13,500
650012	Parking-Event	63,519	37,000	37,000	37,000
650018	Seasonal Services	3,175	6,950	6,950	6,950
650024	Security	5,308	5,100	5,100	5,100
650026	Signage	1,266	2,520	2,520	2,520
650040	Janitorial	19,237	16,505	16,200	16,200
650045	Trash Removal	14,232	9,300	9,300	9,300
650050	Elevator	20,802	26,464	26,464	24,526
650055	Bulbs and lamps	5,335	4,000	4,000	4,000
650110	Uniforms	1,838	1,500	1,500	1,500
650300	Contracted Labor - Operations	31,430	10,700	19,147	10,700
670000	Contracted Services	39,355	60,470	40,000	40,000
Subtotal for Current Expense		\$ 601,908	\$ 609,504	\$ 595,668	\$ 553,809
Interdepartmental					

2025 Tentative Budget (Continued)

13550515 - OECC Operations

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
810010	Interdept Charges Print Copy	\$ 5,086	\$ 5,195	\$ 5,195	\$ 5,004
811500	Administrative Services	19,795	36,300	36,300	40,001
Subtotal for Interdepartmental		\$ 24,882	\$ 41,495	\$ 41,495	\$ 45,005
Total Expense		\$ 1,059,432	\$ 1,347,092	\$ 1,011,090	\$ 1,308,058
Total Additions to (Uses of) Fund Balance		\$ (1,059,432)	\$ (1,347,092)	\$ (1,011,090)	\$ (1,308,058)

2025 Tentative Budget

13550520 - OECC Tech Services

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	\$ 194,096	\$ 223,267	\$ 222,411	\$ 234,182
510005	Overtime	-	-	170	-
520001	Health/Dental Insurance	39,753	44,254	46,023	48,167
520005	Disability	971	1,115	1,111	1,112
520010	Retirement	35,306	40,580	39,803	40,256
520015	FICA	13,979	17,066	16,109	17,915
520020	Termination Pool	6,308	6,135	6,149	6,440
520025	Workers Comp	1,148	1,443	1,430	1,545
Subtotal for Salaries and Wages		\$ 291,561	\$ 333,861	\$ 333,208	\$ 349,617
Current Expense					
610100	Reimbursable Sales Tax	\$ 2	\$ -	\$ -	\$ -
625000	Equipment Maintenance	528	2,100	2,100	2,100
628000	Telephone	23,068	24,000	24,000	24,000
630000	Special Projects	20,343	27,000	27,000	23,000
640000	Special Supplies	-	4,000	4,000	4,000
650014	License/Dues	20,862	23,000	23,000	20,862
650016	AV Equipment Services	11,696	14,000	14,000	12,000
650110	Uniforms	-	500	500	500
Subtotal for Current Expense		\$ 76,501	\$ 94,600	\$ 94,600	\$ 86,462
Interdepartmental					
811500	Administrative Services	\$ 7,606	\$ 11,000	\$ 11,000	\$ 11,892
Subtotal for Interdepartmental		\$ 7,606	\$ 11,000	\$ 11,000	\$ 11,892
Total Expense		\$ 375,668	\$ 439,461	\$ 438,808	\$ 447,971
Total Additions to (Uses of) Fund Balance		\$ (375,668)	\$ (439,461)	\$ (438,808)	\$ (447,971)

2025 Tentative Budget

14540000 - Ice Sheet

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
REVENUE:					
416000	Grants From Local Units	\$ 18,900	\$ 3,000	\$ 3,000	\$ 3,000
430050	Service Fees	-	-	19,140	-
432050	Concessions Revenue	115,101	142,900	141,596	94,000
432064	Beer - Concessions	54,845	69,900	69,857	44,000
440000	Recreation Fees	113,799	110,000	74,329	-
440002	Public Skate Admission	113,235	120,000	113,890	120,000
440004	Skate Rental	44,409	45,000	57,247	51,000
440006	Freestyle Admission	20,209	17,000	19,709	17,000
440008	ProShop Sales	4,411	4,000	4,595	4,000
440010	LTS Program	59,919	50,000	60,215	50,000
440012	Patio Rental	16,066	23,000	25,772	23,000
440016	Open Hockey	38,034	30,000	53,638	30,000
440018	Hockey Registration	34,988	25,000	25,803	-
440020	Pro Lesson Percentage	1,202	-	192	-
440022	Skate Sharpening	4,747	3,000	5,253	3,000
440024	Vending Machines	6,773	7,300	6,041	7,300
440026	Referee Fees Collected	11,535	10,000	9,216	10,000
440528	Sponsorships	6,638	6,000	21,375	6,000
441000	Rent Revenue	319,080	280,000	422,814	422,000
490500	Donations	11,270	-	2,200	-
491500	Over/Short	10	-	8	-
495500	Transfers From Other Funds	618,537	1,083,816	804,134	746,349
Total Revenue		\$ 1,613,706	\$ 2,029,916	\$ 1,940,023	\$ 1,630,649
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	\$ 602,524	\$ 744,711	\$ 625,879	\$ 749,095
510005	Overtime	10,551	-	8,331	-
520001	Health/Dental Insurance	43,785	48,817	49,830	53,190
520005	Disability	1,770	1,806	1,863	1,742
520010	Retirement	67,476	70,877	70,182	66,490
520015	FICA	46,611	56,970	48,557	57,306
520020	Termination Pool	11,503	9,935	10,302	10,088
520025	Workers Comp	7,493	9,214	7,636	9,235
Subtotal for Salaries and Wages		\$ 791,714	\$ 942,330	\$ 822,580	\$ 947,145

2025 Tentative Budget (Continued)

14540000 - Ice Sheet

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
Training & Travel					
550000	Training/Travel	\$ 11,968	\$ 4,400	\$ 4,400	\$ 4,400
550005	Mileage Reimbursement	766	1,600	1,600	1,600
550010	Transportation	301	-	-	-
550020	Per Diem	821	-	176	-
Subtotal for Training & Travel		\$ 13,856	\$ 6,000	\$ 6,176	\$ 6,000
Current Expense					
610100	Reimbursable Sales Tax	\$ 34	\$ -	\$ -	\$ -
620000	Office Expense/Supplies	1,881	4,000	4,000	4,000
621000	Subscriptions	3,084	3,000	3,000	3,000
624205	Bank Charges	18,320	19,144	19,144	19,144
625000	Equipment Maintenance	20,989	45,000	45,000	45,000
625300	Software Maint	6,989	7,600	7,600	7,600
626000	Building Maintenance	141,161	71,000	72,000	72,000
627000	Utilities	281,474	270,000	270,000	283,000
628600	Telephone	-	1,450	1,450	1,450
630000	Special Projects	31,800	-	-	-
636000	Marketing And Promotions	1,500	6,000	6,000	6,000
640000	Special Supplies	7,933	8,000	8,000	8,000
640016	Personal protective equipment	-	1,000	-	-
640034	Pro Shop Inventory	4,657	7,225	5,000	5,000
643000	Concessions Expense	62,977	69,200	50,000	60,000
643010	Concessions - Beer	14,212	14,700	12,000	12,000
645500	Bedding/Linen Supplies	2,610	2,100	2,100	2,100
654000	Service Fees	659	1,000	1,000	1,000
654200	Referee Fees	9,024	10,000	10,000	-
670000	Contracted Services	8,480	-	6,250	-
Subtotal for Current Expense		\$ 617,785	\$ 540,419	\$ 522,544	\$ 529,294
Debt and Equipment					
761200	Building Improvements	\$ 85,971	\$ 372,781	\$ 372,781	\$ -
761400	Improvements	-	75,500	75,500	-
764000	Capital Equipment	-	-	-	110,000
765000	Controlled Assets	2,415	2,000	2,000	2,000
Subtotal for Debt and Equipment		\$ 88,386	\$ 450,281	\$ 450,281	\$ 112,000
Interdepartmental					

2025 Tentative Budget (Continued)

14540000 - Ice Sheet

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
810010	Interdept Charges Print Copy	\$ 1,251	\$ 1,239	\$ 1,239	\$ 1,335
810020	Interdept Charges Telephone	5,069	3,592	3,592	3,592
810030	Interdept Charges Fleet	14,991	14,991	14,991	11,410
810040	Interdept Charges Computer	1,833	1,807	1,807	1,579
810050	Interdept Charg Risk Mgmt	26,516	46,664	46,664	49,517
811500	Administrative Services	52,306	70,200	70,200	73,413
Subtotal for Interdepartmental		\$ 101,967	\$ 138,492	\$ 138,492	\$ 140,846
Total Expense		\$ 1,613,706	\$ 2,077,522	\$ 1,940,072	\$ 1,735,285
Total Additions to (Uses of) Fund Balance		\$ (0)	\$ (47,606)	\$ (50)	\$ (104,636)

2025 Tentative Budget

15530000 - Golden Spike Event Center

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
REVENUE:					
416000	Grants From Local Units	\$ 5,000	\$ -	\$ -	\$ -
432050	Concessions Revenue	460	-	460	-
440502	Event Exhibit Hall	65,834	58,000	78,466	60,000
440504	Event Stadium	4,773	12,000	2,873	12,000
440506	Event Arena	53,091	52,000	50,076	52,000
440508	Event Courtyard	2,710	4,000	1,300	4,000
440510	Event Recreation Hall	11,453	8,000	12,539	8,000
440512	Event Auction Arena	1,400	5,000	1,740	5,000
440514	Event Riding Arena	37,769	46,000	40,294	46,000
440516	Event Conference Room	30	2,000	-	2,000
440518	Event Stalls	148,786	153,000	190,452	156,000
440520	Event Parking Lots	3,000	1,000	2,900	1,000
440522	Event Other	145,162	120,000	148,560	122,000
440524	Hourly	32,754	40,000	40,811	40,000
440526	Stall Rental	50,535	35,000	45,196	35,000
440528	Sponsorships	20,000	35,000	-	25,000
440530	Advertising	-	-	360	-
440532	Portal Signs	22,400	21,000	12,942	21,000
440534	Ticket Sales	76,120	83,000	77,319	83,000
440536	Vendor Fees	7,364	6,000	9,808	6,000
440538	Overnight Parking	58,864	52,000	64,463	53,000
440542	Equipment Rental Revenue	44,584	45,000	55,667	46,000
440544	Retail Revenue	36,360	20,000	33,461	21,000
440546	Miscellaneous Revenue	2,158	10,000	2,770	10,000
491500	Over/Short	10	-	3	-
495500	Transfers From Other Funds	2,516,844	2,435,946	2,593,071	3,568,309
Total Revenue		\$ 3,347,458	\$ 3,243,946	\$ 3,465,530	\$ 4,376,309
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	\$ 1,234,702	\$ 1,410,146	\$ 1,320,356	\$ 1,560,974
510005	Overtime	95,344	34,500	38,172	34,500
519900	Allocated Salaries and Wages	(28,823)	(30,000)	-	(30,000)
520001	Health/Dental Insurance	177,196	250,843	243,534	268,929
520005	Disability	5,642	5,633	5,758	5,469
520010	Retirement	208,530	211,292	209,206	203,603

2025 Tentative Budget (Continued)

15530000 - Golden Spike Event Center

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
520015	FICA	99,351	107,876	103,465	110,531
520020	Termination Pool	36,839	30,980	31,893	31,661
520025	Workers Comp	14,753	15,844	15,656	16,201
Subtotal for Salaries and Wages		\$ 1,843,534	\$ 2,037,114	\$ 1,968,040	\$ 2,201,870
Training & Travel					
550000	Training/Travel	\$ 14,931	\$ 19,000	\$ 19,000	\$ 19,000
550005	Mileage Reimbursement	173	-	59	-
550010	Transportation	525	637	637	637
550015	Lodging	-	200	200	200
550020	Per Diem	2,594	200	1,188	200
Subtotal for Training & Travel		\$ 18,223	\$ 20,037	\$ 21,084	\$ 20,037
Current Expense					
555000	Meals/Entertainment	\$ 250	\$ 1,000	\$ 1,000	\$ 1,000
610100	Reimbursable Sales Tax	36	-	195	-
620000	Office Expense/Supplies	9,854	6,000	6,000	6,000
621000	Subscriptions	14,481	12,000	12,000	12,000
624205	Bank Charges	22,664	24,000	24,000	24,000
625000	Equipment Maintenance	33,005	69,500	69,500	69,500
625100	Vehicle Maintenance	21,350	20,000	21,419	20,000
625200	Fuel Expense	33,407	38,293	38,293	38,293
626000	Building Maintenance	90,484	83,000	83,000	83,000
626200	Weed Control	1,220	1,500	2,190	1,500
627000	Utilities	239,469	255,000	255,000	255,000
628000	Telephone	274	600	600	600
628600	Telephone	-	510	510	510
630000	Special Projects	9,151	6,000	6,000	6,000
636000	Marketing And Promotions	4,804	20,000	20,000	20,000
640000	Special Supplies	117,564	100,000	100,000	100,000
640016	Personal protective equipment	-	4,000	4,000	4,000
643500	Complimentary Concessions	4,456	4,000	4,000	4,000
645500	Bedding/Linen Supplies	-	2,120	2,120	2,120
650040	Janitorial	40,079	33,000	33,000	33,000
650045	Trash Removal	18,395	20,000	20,000	20,000
654000	Service Fees	46,048	47,000	47,000	47,000
655000	Board Expenses	2,664	2,000	2,000	2,000
670000	Contracted Services	12,000	-	17,333	-

2025 Tentative Budget (Continued)

15530000 - Golden Spike Event Center

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
699000	Sundry	169	-	-	-
Subtotal for Current Expense		\$ 721,827	\$ 749,523	\$ 769,161	\$ 749,523
Debt and Equipment					
761200	Building Improvements	\$ 93,357	\$ 159,870	\$ 159,870	\$ 1,000,000
761400	Improvements	157,134	220,000	220,000	-
764000	Capital Equipment	284,421	-	5,436	-
765000	Controlled Assets	37,867	22,765	22,765	22,765
Subtotal for Debt and Equipment		\$ 572,779	\$ 402,635	\$ 408,071	\$ 1,022,765
Interdepartmental					
810010	Interdept Charges Print Copy	\$ 3,644	\$ 4,141	\$ 4,141	\$ 4,583
810020	Interdept Charges Telephone	8,220	6,824	6,824	6,824
810030	Interdept Charges Fleet	5,790	1,800	1,800	1,575
810040	Interdept Charges Computer	9,576	6,242	6,242	5,253
810050	Interdept Charg Risk Mgmt	50,365	73,288	73,288	73,460
811500	Administrative Services	141,492	111,000	111,000	121,176
Subtotal for Interdepartmental		\$ 219,088	\$ 203,295	\$ 203,295	\$ 212,871
Total Expense		\$ 3,375,452	\$ 3,412,604	\$ 3,369,651	\$ 4,207,066
Total Additions to (Uses of) Fund Balance		\$ (27,993)	\$ (168,658)	\$ 95,880	\$ 169,243

2025 Tentative Budget

15530190 - Rec Facil Concession

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
REVENUE:					
432050	Concessions Revenue	\$ 371,712	\$ 360,000	\$ 370,300	\$ 360,000
432064	Beer - Concessions	301,475	250,000	272,805	250,000
450030	Contracted Vendors Revenue	119,439	125,000	126,629	125,000
491500	Over/Short	(254)	-	122	-
Total Revenue		\$ 792,371	\$ 735,000	\$ 769,856	\$ 735,000
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	\$ 247,157	\$ 336,316	\$ 300,646	\$ 342,447
510005	Overtime	1,005	1,500	1,500	1,500
519900	Allocated Salaries and Wages	(6,043)	-	(4,453)	-
520001	Health/Dental Insurance	26,413	29,403	30,595	32,036
520005	Disability	806	823	846	806
520010	Retirement	30,581	31,264	31,668	30,533
520015	FICA	20,495	25,728	24,462	26,541
520020	Termination Pool	5,236	4,527	4,684	4,666
520025	Workers Comp	2,853	3,701	3,538	3,818
Subtotal for Salaries and Wages		\$ 328,503	\$ 433,262	\$ 393,486	\$ 442,348
Training & Travel					
550000	Training/Travel	\$ 2,395	\$ 3,062	\$ 3,062	\$ 3,062
550010	Transportation	75	-	-	-
550020	Per Diem	337	-	-	-
Subtotal for Training & Travel		\$ 2,807	\$ 3,062	\$ 3,062	\$ 3,062
Current Expense					
610100	Reimbursable Sales Tax	\$ 33	\$ -	\$ 51	\$ -
620000	Office Expense/Supplies	698	800	800	800
621000	Subscriptions	3,326	2,378	2,378	2,378
624205	Bank Charges	12,223	12,000	12,000	12,000
625000	Equipment Maintenance	7,405	8,000	8,000	8,000
626000	Building Maintenance	7,166	5,000	5,000	5,000
640000	Special Supplies	11,713	8,000	8,000	8,000
643000	Concessions Expense	153,225	143,750	143,750	143,750
645500	Bedding/Linen Supplies	2,800	2,110	2,110	2,110
650105	Beverage	55,952	51,300	51,300	51,300
Subtotal for Current Expense		\$ 254,540	\$ 233,338	\$ 233,389	\$ 233,338
Debt and Equipment					

2025 Tentative Budget (Continued)

15530190 - Rec Facil Concession

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
765000	Controlled Assets	\$ 389	\$ 50,000	\$ 50,000	\$ -
Subtotal for Debt and Equipment		\$ 389	\$ 50,000	\$ 50,000	\$ -
Interdepartmental					
810040	Interdept Charges Computer	\$ 713	\$ 684	\$ 684	\$ 684
811500	Administrative Services	43,026	32,600	32,600	35,969
Subtotal for Interdepartmental		\$ 43,738	\$ 33,284	\$ 33,284	\$ 36,653
Total Expense		\$ 629,976	\$ 752,946	\$ 713,221	\$ 715,401
Total Additions to (Uses of) Fund Balance		\$ 162,395	\$ (17,946)	\$ 56,634	\$ 19,599

2025 Tentative Budget

15530195 - County Fair

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
REVENUE:					
416000	Grants From Local Units	\$ -	\$ -	\$ 3,000	\$ -
440030	Entertainment	125,844	117,050	156,707	133,000
440032	Advance Tickets	20,172	22,662	19,044	20,000
440034	Gate Tickets	75,667	84,359	74,882	79,000
440036	Exhibitor Tickets	4,409	4,900	4,828	4,900
440038	Booth Rentals	59,508	60,000	57,139	57,500
440040	Fair Retail Sales	7,683	8,000	5,524	6,000
440048	Attraction Percentages	9,097	7,000	6,238	7,000
440050	Fair Jr Livestock	5,000	-	-	-
440054	Fair Major Sponsorships	57,500	55,000	57,200	55,000
440302	Fiesta 4H Horse	867	880	760	760
440312	Jr Posse	572	580	740	740
440314	Home Arts	594	605	-	-
440316	Arts/Crafts	354	362	-	-
440318	All Breed Show	572	582	1,004	1,004
440320	Fine Arts	156	159	-	-
440322	Photography	254	259	-	-
440324	Flower Show	47	48	-	-
440326	Crops Revenue	125	128	-	-
440328	Open Dairy Cattle	118	-	150	-
440330	Open Goat Show	180	185	285	285
440332	Poultry Show	496	510	320	320
440336	Rabbit Show	160	165	150	150
440340	Miscellaneous Revenue	2,032	233	425	425
491500	Over/Short	(25)	-	-	-
Total Revenue		\$ 371,381	\$ 363,667	\$ 388,396	\$ 366,084
EXPENSE:					
Salaries and Wages					
519900	Allocated Salaries and Wages	\$ 29,441	\$ 30,000	\$ 30,000	\$ 30,000
Subtotal for Salaries and Wages		\$ 29,441	\$ 30,000	\$ 30,000	\$ 30,000
Training & Travel					
550000	Training/Travel	\$ 2,154	\$ 5,000	\$ 5,000	\$ 5,000
550005	Mileage Reimbursement	38	150	150	150
Subtotal for Training & Travel		\$ 2,192	\$ 5,150	\$ 5,150	\$ 5,150
Current Expense					

2025 Tentative Budget (Continued)

15530195 - County Fair

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
610100	Reimbursable Sales Tax	\$ 32	\$ -	\$ (23)	\$ -
619000	Other Services	15,360	22,000	22,000	22,000
621000	Subscriptions	400	250	250	250
624205	Bank Charges	6,727	-	-	6,700
630000	Special Projects	4,264	5,000	5,000	5,000
636000	Marketing And Promotions	62,564	75,565	75,565	75,565
640000	Special Supplies	5,688	10,000	10,000	10,000
643500	Complimentary Concessions	5,606	8,500	8,500	7,000
651000	Equipment Rental Expense	76,804	94,000	94,000	94,000
654000	Service Fees	259,391	264,768	264,768	266,268
655000	Board Expenses	-	500	500	500
672000	Premiums	16,039	20,000	20,000	20,000
699000	Sundry	713	200	200	200
Subtotal for Current Expense		\$ 453,587	\$ 500,783	\$ 500,760	\$ 507,483
Interdepartmental					
810000	Interdept Charges	\$ 2,767	\$ -	\$ -	\$ -
811500	Administrative Services	4,874	5,000	5,000	4,928
Subtotal for Interdepartmental		\$ 7,641	\$ 5,000	\$ 5,000	\$ 4,928
Total Expense		\$ 492,861	\$ 540,933	\$ 540,910	\$ 547,561
Total Additions to (Uses of) Fund Balance		\$ (121,480)	\$ (177,266)	\$ (152,514)	\$ (181,477)

2025 Tentative Budget

16500000 - Culture Parks and Recreation Admin

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
REVENUE:					
495500	Transfers From Other Funds	\$ 1,725,516	\$ 2,123,967	\$ 2,035,510	\$ 4,511,045
Total Revenue		\$ 1,725,516	\$ 2,123,967	\$ 2,035,510	\$ 4,511,045
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	\$ 361,740	\$ 429,647	\$ 420,117	\$ 434,736
510001	Auto Allowance	1,093	-	-	-
510005	Overtime	1,507	2,000	2,000	2,000
520001	Health/Dental Insurance	39,653	50,405	56,384	52,816
520005	Disability	1,816	2,148	2,111	2,065
520010	Retirement	68,344	80,576	77,623	77,071
520015	FICA	26,733	32,868	31,031	33,257
520020	Termination Pool	11,806	11,815	11,486	11,955
520025	Workers Comp	4,569	5,025	4,839	5,062
Subtotal for Salaries and Wages		\$ 517,261	\$ 614,486	\$ 605,590	\$ 618,962
Training & Travel					
550000	Training/Travel	\$ 14,657	\$ 20,214	\$ 20,214	\$ 26,060
550005	Mileage Reimbursement	541	1,500	1,500	1,500
550010	Transportation	2,659	-	-	-
550015	Lodging	1,312	-	280	-
550020	Per Diem	965	-	-	-
Subtotal for Training & Travel		\$ 20,134	\$ 21,714	\$ 21,994	\$ 27,560
Current Expense					
555000	Meals/Entertainment	\$ 655	\$ 557	\$ 557	\$ 557
610100	Reimbursable Sales Tax	304	-	-	-
620000	Office Expense/Supplies	784	500	500	500
621000	Subscriptions	4,197	12,982	12,982	10,982
624100	Public Relations	-	10,000	10,000	10,000
625000	Equipment Maintenance	1,874	-	543	2,000
640000	Special Supplies	467	5,000	5,000	5,000
670000	Contracted Services	-	23,676	23,676	15,330
Subtotal for Current Expense		\$ 8,281	\$ 52,715	\$ 53,258	\$ 44,369
Debt and Equipment					
761200	Building Improvements	\$ -	\$ 35,275	\$ 35,275	\$ 103,000
765000	Controlled Assets	2,357	14,000	8,000	5,000
Subtotal for Debt and Equipment		\$ 2,357	\$ 49,275	\$ 43,275	\$ 108,000

2025 Tentative Budget (Continued)

16500000 - Culture Parks and Recreation Admin

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
Interdepartmental					
810020	Interdept Charges Telephone	\$ 359	\$ 718	\$ 718	\$ 718
810040	Interdept Charges Computer	884	1,562	1,562	2,668
810050	Interdept Charg Risk Mgmt	1,150	1,771	1,771	2,349
811500	Administrative Services	16,105	18,000	18,000	23,403
Subtotal for Interdepartmental		\$ 18,498	\$ 22,051	\$ 22,051	\$ 29,138
Total Expense		\$ 566,531	\$ 760,241	\$ 746,169	\$ 828,029
Total Additions to (Uses of) Fund Balance		\$ 1,158,986	\$ 1,363,726	\$ 1,289,341	\$ 3,683,016

2025 Tentative Budget 16505180 - Recreation

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
REVENUE:					
440000	Recreation Fees	\$ 65,850	\$ 65,000	\$ 71,635	\$ 65,000
440056	Soccer Fields	12,253	10,000	13,053	10,000
440057	Softball Fields	24,532	14,000	21,048	14,000
440059	Recreation Hall	21,000	13,000	19,000	13,000
440060	Basketball	130,180	114,000	141,415	123,000
440062	Sundry Revenue	1,129	1,000	-	1,000
441001	Pavilion Rental	2,270	2,500	2,830	2,500
441018	Equipment Rental Revenue	7,360	6,000	7,805	6,000
450030	Contracted Vendors Revenue	2,389	5,000	5,176	5,000
Total Revenue		\$ 266,962	\$ 230,500	\$ 281,961	\$ 239,500
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	\$ 351,496	\$ 422,216	\$ 389,658	\$ 436,704
510005	Overtime	518	-	192	-
520001	Health/Dental Insurance	46,812	52,288	54,326	56,986
520005	Disability	750	801	806	787
520010	Retirement	28,433	30,477	30,027	29,855
520015	FICA	25,571	32,318	28,314	33,408
520020	Termination Pool	4,877	4,408	4,449	4,557
520025	Workers Comp	4,300	5,327	4,791	5,508
Subtotal for Salaries and Wages		\$ 462,756	\$ 547,835	\$ 512,564	\$ 567,804
Training & Travel					
550000	Training/Travel	\$ 809	\$ 1,500	\$ 1,500	\$ 1,500
Subtotal for Training & Travel		\$ 809	\$ 1,500	\$ 1,500	\$ 1,500
Current Expense					
555000	Meals/Entertainment	\$ 183	\$ -	\$ 82	\$ -
610100	Reimbursable Sales Tax	10	-	-	-
620000	Office Expense/Supplies	389	500	549	500
624205	Bank Charges	3,789	4,000	4,000	4,000
625000	Equipment Maintenance	7,433	7,500	7,500	7,500
625200	Fuel Expense	2,271	2,500	2,500	2,500
626000	Building Maintenance	27,650	27,000	27,000	27,000
627000	Utilities	58,943	60,519	60,519	60,519
640000	Special Supplies	13,287	13,300	13,300	13,300
641000	League Prizes	8,556	8,000	8,000	10,000

2025 Tentative Budget (Continued)

16505180 - Recreation

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
654000	Service Fees	2,000	2,000	2,000	2,000
Subtotal for Current Expense		\$ 124,511	\$ 125,319	\$ 125,450	\$ 127,319
Debt and Equipment					
761200	Building Improvements	\$ 8,917	\$ 26,000	\$ 26,000	\$ 21,000
765000	Controlled Assets	-	4,000	4,420	4,000
Subtotal for Debt and Equipment		\$ 8,917	\$ 30,000	\$ 30,420	\$ 25,000
Interdepartmental					
810010	Interdept Charges Print Copy	\$ 1,920	\$ 1,985	\$ 1,985	\$ 2,043
810020	Interdept Charges Telephone	8,618	1,437	1,437	1,437
810030	Interdept Charges Fleet	225	225	225	225
810040	Interdept Charges Computer	2,774	2,779	2,779	2,457
810050	Interdept Charg Risk Mgmt	6,213	13,137	13,137	13,457
811500	Administrative Services	61,759	35,700	35,700	36,497
Subtotal for Interdepartmental		\$ 81,510	\$ 55,262	\$ 55,262	\$ 56,116
Total Expense		\$ 678,502	\$ 759,917	\$ 725,195	\$ 777,739
Total Additions to (Uses of) Fund Balance		\$ (411,540)	\$ (529,417)	\$ (443,235)	\$ (538,239)

2025 Tentative Budget

16510000 - Parks Admin

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
REVENUE:					
491500	Over/Short	\$ 165	\$ -	\$ -	\$ -
Total Revenue		\$ 165	\$ -	\$ -	\$ -
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	\$ 315,792	\$ 355,604	\$ 313,968	\$ 338,124
510005	Overtime	1,371	-	121	-
520001	Health/Dental Insurance	42,068	46,723	47,568	54,764
520005	Disability	1,546	1,635	1,460	1,472
520010	Retirement	59,613	63,021	54,124	54,628
520015	FICA	23,173	27,185	23,338	25,867
520020	Termination Pool	10,053	8,992	8,082	8,521
520025	Workers Comp	4,408	4,939	4,367	4,700
Subtotal for Salaries and Wages		\$ 458,025	\$ 508,099	\$ 453,026	\$ 488,076
Training & Travel					
550000	Training/Travel	\$ 1,204	\$ 5,500	\$ 5,500	\$ 5,500
550005	Mileage Reimbursement	1,094	1,500	1,500	1,500
550020	Per Diem	-	-	281	-
Subtotal for Training & Travel		\$ 2,298	\$ 7,000	\$ 7,281	\$ 7,000
Current Expense					
555000	Meals/Entertainment	\$ 170	\$ 300	\$ 300	\$ 300
610100	Reimbursable Sales Tax	26	-	134	-
620000	Office Expense/Supplies	226	550	550	550
621000	Subscriptions	1,195	750	750	750
624205	Bank Charges	3,789	3,500	3,500	3,500
625000	Equipment Maintenance	34,958	27,000	28,131	30,000
625200	Fuel Expense	21,412	15,000	15,000	20,000
626000	Building Maintenance	18	-	45	-
630000	Special Projects	3,959	17,000	20,000	12,000
640000	Special Supplies	16	-	15	-
640016	Personal protective equipment	-	4,000	1,667	4,000
654000	Service Fees	1,000	1,000	1,000	1,000
Subtotal for Current Expense		\$ 66,769	\$ 69,100	\$ 71,093	\$ 72,100
Debt and Equipment					
764000	Capital Equipment	\$ -	\$ -	\$ -	\$ 35,000
Subtotal for Debt and Equipment		\$ -	\$ -	\$ -	\$ 35,000

2025 Tentative Budget (Continued)

16510000 - Parks Admin

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
Interdepartmental					
810020	Interdept Charges Telephone	\$ 718	\$ 6,106	\$ 6,106	\$ 6,106
810030	Interdept Charges Fleet	25,871	10,347	10,347	9,843
810050	Interdept Chrg Risk Mgmt	9,194	18,371	18,371	17,290
811500	Administrative Services	25,768	27,000	27,000	29,510
Subtotal for Interdepartmental		\$ 61,551	\$ 61,824	\$ 61,824	\$ 62,749
Total Expense		\$ 588,644	\$ 646,023	\$ 593,224	\$ 664,925
Total Additions to (Uses of) Fund Balance		\$ (588,479)	\$ (646,023)	\$ (593,224)	\$ (664,925)

2025 Tentative Budget

16510170 - Parks Ft Buenaventura

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
REVENUE:					
416000	Grants From Local Units	\$ 1,800	\$ 11,800	\$ 13,500	\$ 1,800
440340	Miscellaneous Revenue	75	-	274	-
440528	Sponsorships	3,000	1,000	-	1,000
441000	Rent Revenue	9,120	12,000	8,011	12,000
441002	Event Rental	900	3,000	2,990	3,000
441006	Camp Sites	9,847	22,000	24,892	22,000
441008	Day Use	3,160	850	3,665	850
441010	Canoe Rental	-	25	31	25
441012	Ticket Sales	6,378	11,000	14,393	11,000
441013	Leagues and Classes	3,482	1,000	4,595	1,000
441014	Vendor Fees	11,048	14,000	20,244	14,000
441018	Equipment Rental Revenue	165	400	105	400
450030	Contracted Vendors Revenue	-	7,200	991	7,200
450035	Retail Revenue	(0)	-	-	-
Total Revenue		\$ 48,975	\$ 84,275	\$ 93,690	\$ 74,275
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	\$ 22,120	\$ 26,060	\$ 41,598	\$ 26,776
520015	FICA	1,692	1,994	3,182	2,048
520025	Workers Comp	308	362	578	372
Subtotal for Salaries and Wages		\$ 24,120	\$ 28,416	\$ 45,359	\$ 29,196
Current Expense					
624205	Bank Charges	\$ -	\$ -	\$ 29	\$ -
626000	Building Maintenance	10,415	20,000	14,949	10,000
627000	Utilities	12,073	12,752	12,752	12,752
628600	Telephone	-	1,450	1,450	1,450
640000	Special Supplies	2,243	4,000	4,000	4,000
Subtotal for Current Expense		\$ 24,732	\$ 38,202	\$ 33,181	\$ 28,202
Debt and Equipment					
761200	Building Improvements	\$ 49,687	\$ -	\$ 407	\$ -
761400	Improvements	19,172	-	-	10,000
Subtotal for Debt and Equipment		\$ 68,859	\$ -	\$ 407	\$ 10,000

2025 Tentative Budget (Continued)

16510170 - Parks Ft Buenaventura

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
Interdepartmental					
810020	Interdept Charges Telephone	\$ 1,097	\$ -	\$ -	\$ -
811500	Administrative Services	1,874	3,000	3,000	3,736
Subtotal for Interdepartmental		\$ 2,971	\$ 3,000	\$ 3,000	\$ 3,736
Total Expense		\$ 120,681	\$ 69,618	\$ 81,946	\$ 71,134
Total Additions to (Uses of) Fund Balance		\$ (71,707)	\$ 14,657	\$ 11,744	\$ 3,141

2025 Tentative Budget

16510172 - Parks North Fork

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
REVENUE:					
416000	Grants From Local Units	\$ 1,000	\$ 190,500	\$ 190,500	\$ -
441000	Rent Revenue	62,100	38,000	59,957	40,100
441002	Event Rental	18,154	8,500	18,440	8,500
441004	Stall Rental	695	400	760	400
441006	Camp Sites	143,898	110,000	161,097	125,000
441016	Overnight Parking	130	80	400	80
441018	Equipment Rental Revenue	35	400	10	400
450035	Retail Revenue	5,336	3,000	7,392	3,000
Total Revenue		\$ 231,348	\$ 350,880	\$ 438,556	\$ 177,480
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	\$ 46,664	\$ 58,340	\$ 47,407	\$ 58,952
520015	FICA	3,572	4,463	3,627	4,510
520025	Workers Comp	649	811	659	819
Subtotal for Salaries and Wages		\$ 50,885	\$ 63,614	\$ 51,693	\$ 64,281
Current Expense					
624205	Bank Charges	\$ 2,986	\$ 2,700	\$ 2,700	\$ 3,300
626000	Building Maintenance	12,012	12,500	12,500	12,500
627000	Utilities	3,174	2,400	2,400	3,900
628600	Telephone	-	1,225	1,225	1,225
630000	Special Projects	2,000	-	-	-
640000	Special Supplies	91	2,000	2,000	2,000
Subtotal for Current Expense		\$ 20,263	\$ 20,825	\$ 20,825	\$ 22,925
Debt and Equipment					
761200	Building Improvements	\$ 717	\$ 390,500	\$ 390,500	\$ -
761400	Improvements	5,262	39,500	39,500	10,000
764000	Capital Equipment	-	-	-	10,000
765000	Controlled Assets	-	2,000	2,000	2,000
Subtotal for Debt and Equipment		\$ 5,980	\$ 432,000	\$ 432,000	\$ 22,000
Interdepartmental					
810020	Interdept Charges Telephone	\$ 1,065	\$ -	\$ -	\$ -
811500	Administrative Services	5,388	7,300	7,300	6,164
Subtotal for Interdepartmental		\$ 6,454	\$ 7,300	\$ 7,300	\$ 6,164
Total Expense		\$ 83,581	\$ 523,739	\$ 511,818	\$ 115,370
Total Additions to (Uses of) Fund Balance		\$ 147,767	\$ (172,859)	\$ (73,261)	\$ 62,110

2025 Tentative Budget

16510174 - Parks Weber Memorial

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
REVENUE:					
441000	Rent Revenue	\$ 28,756	\$ 40,000	\$ 28,189	\$ 40,000
441006	Camp Sites	77,181	75,000	82,023	75,000
441016	Overnight Parking	50	100	30	100
450035	Retail Revenue	2,978	2,000	3,502	2,000
Total Revenue		\$ 108,965	\$ 117,100	\$ 113,744	\$ 117,100
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	\$ 24,807	\$ 28,474	\$ 32,169	\$ 28,796
520015	FICA	1,898	2,178	2,461	2,203
520025	Workers Comp	345	396	447	400
Subtotal for Salaries and Wages		\$ 27,049	\$ 31,049	\$ 35,077	\$ 31,399
Training & Travel					
550005	Mileage Reimbursement	\$ -	\$ 800	\$ 800	\$ 800
Subtotal for Training & Travel		\$ -	\$ 800	\$ 800	\$ 800
Current Expense					
624205	Bank Charges	\$ 1,126	\$ 1,250	\$ 1,250	\$ 1,250
626000	Building Maintenance	6,886	10,000	10,000	10,000
627000	Utilities	5,930	5,700	5,700	5,700
628600	Telephone	-	560	560	560
640000	Special Supplies	-	1,000	1,000	1,000
Subtotal for Current Expense		\$ 13,942	\$ 18,510	\$ 18,510	\$ 18,510
Debt and Equipment					
761200	Building Improvements	\$ -	\$ -	\$ 1,345	\$ -
765000	Controlled Assets	1,700	1,100	1,100	1,100
Subtotal for Debt and Equipment		\$ 1,700	\$ 1,100	\$ 2,445	\$ 1,100
Interdepartmental					
810020	Interdept Charges Telephone	\$ 505	\$ -	\$ -	\$ -
811500	Administrative Services	2,055	2,700	2,700	2,890
Subtotal for Interdepartmental		\$ 2,560	\$ 2,700	\$ 2,700	\$ 2,890
Total Expense		\$ 45,252	\$ 54,159	\$ 59,532	\$ 54,699
Total Additions to (Uses of) Fund Balance		\$ 63,713	\$ 62,941	\$ 54,212	\$ 62,401

2025 Tentative Budget

16510175 - Pineview Dam

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
REVENUE:					
440340	Miscellaneous Revenue	\$ 23,183	\$ 30,000	\$ 23,183	\$ 30,000
Total Revenue		\$ 23,183	\$ 30,000	\$ 23,183	\$ 30,000
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	\$ -	\$ -	\$ 50	\$ -
520015	FICA	-	-	4	-
520025	Workers Comp	-	-	1	-
Subtotal for Salaries and Wages		\$ -	\$ -	\$ 55	\$ -
Current Expense					
626000	Building Maintenance	\$ 3,432	\$ 6,000	\$ 6,000	\$ 6,000
Subtotal for Current Expense		\$ 3,432	\$ 6,000	\$ 6,000	\$ 6,000
Interdepartmental					
811500	Administrative Services	\$ 124	\$ 100	\$ 100	\$ 65
850000	Transfers To Other Funds	100,000	-	-	-
Subtotal for Interdepartmental		\$ 100,124	\$ 100	\$ 100	\$ 65
Total Expense		\$ 103,556	\$ 6,100	\$ 6,155	\$ 6,065
Total Additions to (Uses of) Fund Balance		\$ (80,373)	\$ 23,900	\$ 17,028	\$ 23,935

2025 Tentative Budget

16510176 - Observatory Park

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
REVENUE:					
440528	Sponsorships	\$ 16,500	\$ 18,500	\$ 10,000	\$ 10,000
441002	Event Rental	2,858	2,400	3,055	2,400
441012	Ticket Sales	105,175	90,000	94,964	90,000
441013	Leagues and Classes	36,844	28,000	37,539	36,500
441014	Vendor Fees	22,748	19,000	22,417	19,000
441018	Equipment Rental Revenue	5,131	5,000	4,949	5,000
450035	Retail Revenue	5,749	5,600	4,598	5,600
491500	Over/Short	-	-	(10)	-
Total Revenue		\$ 195,005	\$ 168,500	\$ 177,512	\$ 168,500
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	\$ 153,542	\$ 166,560	\$ 166,333	\$ 168,798
510005	Overtime	-	-	23	-
520001	Health/Dental Insurance	15,609	17,391	18,080	18,934
520005	Disability	352	372	373	364
520010	Retirement	14,075	14,841	14,683	14,543
520015	FICA	11,510	12,742	12,467	12,913
520020	Termination Pool	2,291	2,044	2,062	2,108
520025	Workers Comp	2,134	2,315	2,313	2,346
Subtotal for Salaries and Wages		\$ 199,513	\$ 216,264	\$ 216,333	\$ 220,006
Training & Travel					
550000	Training/Travel	\$ 291	\$ 1,250	\$ 1,816	\$ 1,250
Subtotal for Training & Travel		\$ 291	\$ 1,250	\$ 1,816	\$ 1,250
Current Expense					
555000	Meals/Entertainment	\$ -	\$ -	\$ -	\$ 750
620000	Office Expense/Supplies	1,755	2,000	2,000	2,000
621000	Subscriptions	781	1,000	1,000	1,000
624205	Bank Charges	4,295	3,400	3,400	3,400
625000	Equipment Maintenance	1,077	2,750	2,750	2,750
625200	Fuel Expense	1,583	2,400	2,400	2,400
626000	Building Maintenance	12,920	18,850	18,850	18,850
627000	Utilities	16,810	20,000	20,000	20,000
628000	Telephone	2,973	3,600	3,600	3,600
636000	Marketing And Promotions	-	500	500	500
640000	Special Supplies	22,951	30,000	30,000	28,000

2025 Tentative Budget (Continued)

16510176 - Observatory Park

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
641000	League Prizes	4,345	3,000	3,000	5,000
641500	Tournament Prizes	1,001	1,500	1,500	1,500
Subtotal for Current Expense		\$ 70,489	\$ 89,000	\$ 89,000	\$ 89,750
Debt and Equipment					
761200	Building Improvements	\$ 2,860	\$ -	\$ 350	\$ 45,000
765000	Controlled Assets	2,439	1,000	1,000	1,000
Subtotal for Debt and Equipment		\$ 5,299	\$ 1,000	\$ 1,350	\$ 46,000
Interdepartmental					
810020	Interdept Charges Telephone	\$ 1,654	\$ 718	\$ 718	\$ 718
810030	Interdept Charges Fleet	169	225	225	-
810040	Interdept Charges Computer	-	-	-	761
810050	Interdept Charg Risk Mgmt	966	-	-	-
811500	Administrative Services	9,949	12,200	12,200	13,163
Subtotal for Interdepartmental		\$ 12,737	\$ 13,143	\$ 13,143	\$ 14,642
Total Expense		\$ 288,329	\$ 320,658	\$ 321,643	\$ 371,648
Total Additions to (Uses of) Fund Balance		\$ (93,324)	\$ (152,158)	\$ (144,131)	\$ (203,148)

2025 Tentative Budget

16560000 - Gun Range

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
REVENUE:					
415000	State Grants	\$ 18,000	\$ -	\$ -	\$ -
416000	Grants From Local Units	14,963	-	4,963	-
430050	Service Fees	130,701	112,000	132,169	122,000
432000	Other Fees	87,043	72,500	98,828	72,500
440528	Sponsorships	-	2,000	2,500	2,000
440544	Retail Revenue	77,359	50,000	71,790	55,000
440546	Miscellaneous Revenue	21,834	12,500	19,795	15,500
441002	Event Rental	15,710	10,000	18,325	10,000
441014	Vendor Fees	1,963	5,500	499	5,500
491500	Over/Short	(68)	-	(33)	-
Total Revenue		\$ 367,505	\$ 264,500	\$ 348,836	\$ 282,500
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	\$ 186,628	\$ 206,384	\$ 198,518	\$ 233,996
510005	Overtime	358	-	28	-
520001	Health/Dental Insurance	43,585	57,732	58,573	43,919
520005	Disability	876	934	911	863
520010	Retirement	33,185	35,413	34,103	31,234
520015	FICA	13,245	15,788	14,275	15,354
520020	Termination Pool	5,691	5,138	5,039	4,997
520025	Workers Comp	1,023	1,185	1,137	1,198
Subtotal for Salaries and Wages		\$ 284,590	\$ 322,576	\$ 312,583	\$ 331,560
Training & Travel					
550000	Training/Travel	\$ 1,794	\$ 2,000	\$ 2,000	\$ 2,000
Subtotal for Training & Travel		\$ 1,794	\$ 2,000	\$ 2,000	\$ 2,000
Current Expense					
555000	Meals/Entertainment	\$ 2,937	\$ 3,000	\$ 3,000	\$ 5,000
610100	Reimbursable Sales Tax	298	-	-	-
620000	Office Expense/Supplies	2,879	2,500	2,554	2,500
624205	Bank Charges	7,679	6,000	6,000	8,500
625000	Equipment Maintenance	10,396	5,000	7,207	10,000
625200	Fuel Expense	1,398	1,900	1,900	1,900
626000	Building Maintenance	17,526	19,600	19,600	19,600
627000	Utilities	44,393	36,000	36,000	44,500
628000	Telephone	3,444	3,600	3,600	3,600

2025 Tentative Budget (Continued)

16560000 - Gun Range

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
640000	Special Supplies	9,517	15,000	15,000	15,000
640022	Quartermaster	4,402	4,000	4,000	4,000
640034	Pro Shop Inventory	19,509	14,500	14,500	14,500
640036	Cleaning Supplies	3,905	3,500	3,500	3,500
Subtotal for Current Expense		\$ 128,283	\$ 114,600	\$ 116,861	\$ 132,600
Debt and Equipment					
761200	Building Improvements	\$ 40,609	\$ -	\$ -	\$ -
764000	Capital Equipment	-	-	-	36,000
765000	Controlled Assets	10,911	5,000	5,000	5,000
Subtotal for Debt and Equipment		\$ 51,520	\$ 5,000	\$ 5,000	\$ 41,000
Interdepartmental					
810020	Interdept Charges Telephone	\$ 1,796	\$ 1,796	\$ 1,796	\$ 1,796
810030	Interdept Charges Fleet	450	450	450	225
810040	Interdept Charges Computer	1,691	1,368	1,368	1,368
810050	Interdept Chrg Risk Mgmt	8,647	12,352	12,352	12,127
811500	Administrative Services	13,681	14,900	14,900	16,453
Subtotal for Interdepartmental		\$ 26,265	\$ 30,866	\$ 30,866	\$ 31,969
Total Expense		\$ 492,452	\$ 475,043	\$ 467,311	\$ 539,129
Total Additions to (Uses of) Fund Balance		\$ (124,947)	\$ (210,543)	\$ (118,475)	\$ (256,629)

Library Fund

This special revenue fund accounts for the operations of the County’s main library and four branches. The Library Fund’s principal revenue source is property taxes.

2025 Tentative Budget by Fund Library Fund

	2023 Actual	2024 Estimated	2025 Tentative
REVENUE:			
Taxes and Other Revenue			
Charges For Services	\$ 126,604	\$ 135,500	\$ 136,000
Intergovernmental	32,551	198,711	32,551
License And Fees	682,812	683,000	683,000
Other Financing	20,485	66,000	3,441,000
Taxes	13,109,757	14,527,100	14,943,000
Taxes and Other Revenue	\$ 13,972,209	\$ 15,610,311	\$ 19,235,551
Total Revenue	\$ 13,972,209	\$ 15,610,311	\$ 19,235,551
EXPENSE:			
Library Services			
Library	\$ 13,692,892	\$ 15,313,515	\$ 16,306,696
Library Services	\$ 13,692,892	\$ 15,313,515	\$ 16,306,696
Total Expense	\$ 13,692,892	\$ 15,313,515	\$ 16,306,696
Library Fund - Additions to (Uses of) Fund Balance	\$ 279,317	\$ 296,796	\$ 2,928,855

2025 Tentative Budget

20600000 - Library System

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
REVENUE:					
401000	Current Property Taxes	\$ 12,772,765	\$ 14,161,000	\$ 14,230,100	\$ 14,646,000
401005	Interest on Current Prop Tax	49,915	-	-	-
401010	Delinquent Taxes	276,193	266,000	286,000	286,000
401020	Interest On Delinquent Taxes	10,884	10,000	11,000	11,000
415000	State Grants	32,551	32,551	45,767	32,551
416000	Grants From Local Units	-	152,944	152,944	-
420000	Registered Vehicle Fees	682,812	656,000	683,000	683,000
432052	Book Replacement Fees	29,777	34,000	36,500	37,000
441000	Rent Revenue	1,067	5,000	-	-
441005	Meeting Room Rent	19,587	22,000	22,000	22,000
445000	Fines And Fees	76,173	82,000	77,000	77,000
491000	Sundry Revenue	82,407	84,000	65,000	60,000
491500	Over/Short	(2)	-	-	-
495500	Transfers From Other Funds	-	-	-	3,380,000
497500	Interest	(61,919)	1,000	1,000	1,000
Total Revenue		\$ 13,972,209	\$ 15,506,495	\$ 15,610,311	\$ 19,235,551
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	\$ 6,676,072	\$ 7,481,782	\$ 7,089,696	\$ 7,819,148
510001	Auto Allowance	668	-	-	-
510005	Overtime	17	91,948	83,000	91,000
510500	Employee Incentives	9,598	-	11,083	-
520001	Health/Dental Insurance	824,105	998,765	986,945	1,214,616
520005	Disability	32,468	35,804	34,919	35,740
520010	Retirement	1,207,906	1,357,536	1,282,666	1,340,303
520015	FICA	497,828	571,314	534,985	588,190
520020	Termination Pool	215,087	200,478	195,589	206,916
520025	Workers Comp	8,433	10,839	9,199	10,571
Subtotal for Salaries and Wages		\$ 9,472,182	\$ 10,748,467	\$ 10,228,083	\$ 11,306,484
Training & Travel					
550000	Training/Travel	\$ 29,442	\$ 45,011	\$ 35,000	\$ 39,511
550010	Transportation	6,668	6,000	6,000	6,000
550015	Lodging	8,071	8,000	8,000	8,000
Subtotal for Training & Travel		\$ 44,181	\$ 59,011	\$ 49,000	\$ 53,511
Current Expense					

2025 Tentative Budget (Continued)

20600000 - Library System

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
610100	Reimbursable Sales Tax	\$ -	\$ -	\$ 0	\$ -
620000	Office Expense/Supplies	40,984	40,699	35,000	41,802
620010	Postage	17,435	16,730	16,000	17,835
624205	Bank Charges	6,315	5,277	5,277	6,527
625000	Equipment Maintenance	207,350	325,680	265,774	329,806
625100	Vehicle Maintenance	4,650	6,191	5,861	3,090
625200	Fuel Expense	7,176	9,006	9,000	9,063
625300	Software Maint	351,653	487,752	362,724	461,938
626000	Building Maintenance	402,789	444,045	418,742	464,918
627000	Utilities	388,887	401,222	370,237	437,899
628000	Telephone	16,804	25,466	25,466	25,977
635000	Special Services	226,175	298,594	262,805	284,748
640000	Special Supplies	230,539	379,660	323,452	369,746
699000	Sundry	-	-	303,000	-
Subtotal for Current Expense		\$ 1,900,756	\$ 2,440,322	\$ 2,403,339	\$ 2,453,350
Debt and Equipment					
761200	Building Improvements	\$ 283,684	\$ 359,901	\$ 359,901	\$ 101,000
764000	Capital Equipment	249,090	198,724	198,724	232,115
765000	Controlled Assets	90,618	207,778	207,778	111,550
771000	Library Books/Materials	1,262,088	1,350,137	1,350,137	1,505,156
Subtotal for Debt and Equipment		\$ 1,885,480	\$ 2,116,540	\$ 2,116,540	\$ 1,949,821
Interdepartmental					
810010	Interdept Charges Print Copy	\$ 8,640	\$ 8,996	\$ 9,644	\$ 10,966
810030	Interdept Charges Fleet	302	325	325	-
810050	Interdept Chrg Risk Mgmt	153,502	227,284	227,284	239,563
811500	Administrative Services	227,849	279,300	279,300	293,001
Subtotal for Interdepartmental		\$ 390,293	\$ 515,905	\$ 516,554	\$ 543,530
Total Expense		\$ 13,692,892	\$ 15,880,245	\$ 15,313,515	\$ 16,306,696
Total Additions to (Uses of) Fund Balance		\$ 279,317	\$ (373,751)	\$ 296,796	\$ 2,928,855

Paramedic Fund

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

2025 Tentative Budget by Fund Paramedic Fund

	2023 Actual	2024 Estimated	2025 Tentative
REVENUE:			
Taxes and Other Revenue			
License And Fees	\$ 176,366	\$ 176,000	\$ 178,000
Other Financing	112,990	50,000	50,000
Taxes	3,386,827	3,600,600	3,704,000
Taxes and Other Revenue	\$ 3,676,182	\$ 3,826,600	\$ 3,932,000
Total Revenue	\$ 3,676,182	\$ 3,826,600	\$ 3,932,000
EXPENSE:			
Public Safety			
Paramedic	\$ 3,420,445	\$ 4,219,823	\$ 4,541,514
Public Safety	\$ 3,420,445	\$ 4,219,823	\$ 4,541,514
Total Expense	\$ 3,420,445	\$ 4,219,823	\$ 4,541,514
Paramedic Fund - Additions to (Uses of) Fund Balance	\$ 255,737	\$ (393,223)	\$ (609,514)

2025 Tentative Budget

20250000 - Paramedic

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
REVENUE:					
401000	Current Property Taxes	\$ 3,297,642	\$ 3,511,000	\$ 3,522,600	\$ 3,626,000
401005	Interest on Current Prop Tax	12,887	-	-	-
401010	Delinquent Taxes	73,341	72,000	75,000	75,000
401020	Interest On Delinquent Taxes	2,956	3,000	3,000	3,000
420000	Registered Vehicle Fees	176,366	175,000	176,000	178,000
496000	Sale Of Fixed Assets	10,000	-	-	-
497500	Interest	102,990	20,000	50,000	50,000
Total Revenue		\$ 3,676,182	\$ 3,781,000	\$ 3,826,600	\$ 3,932,000
EXPENSE:					
Training & Travel					
550000	Training/Travel	\$ 38,114	\$ 58,500	\$ 58,500	\$ 58,500
Subtotal for Training & Travel		\$ 38,114	\$ 58,500	\$ 58,500	\$ 58,500
Current Expense					
612000	Approp To Other Agency	\$ 64,800	\$ 64,800	\$ 64,800	\$ 64,800
625000	Equipment Maintenance	-	41,000	41,000	41,000
625100	Vehicle Maintenance	21,000	21,000	21,000	21,000
654000	Service Fees	63,178	144,000	144,000	144,000
670000	Contracted Services	3,036,004	3,318,683	3,318,683	3,876,683
Subtotal for Current Expense		\$ 3,184,982	\$ 3,589,483	\$ 3,589,483	\$ 4,147,483
Debt and Equipment					
764000	Capital Equipment	\$ 75,480	\$ 539,040	\$ 539,040	\$ 302,000
765000	Controlled Assets	78,844	-	-	-
Subtotal for Debt and Equipment		\$ 154,324	\$ 539,040	\$ 539,040	\$ 302,000
Interdepartmental					
811500	Administrative Services	\$ 43,025	\$ 32,800	\$ 32,800	\$ 33,531
Subtotal for Interdepartmental		\$ 43,025	\$ 32,800	\$ 32,800	\$ 33,531
Total Expense		\$ 3,420,445	\$ 4,219,823	\$ 4,219,823	\$ 4,541,514
Total Additions to (Uses of) Fund Balance		\$ 255,737	\$ (438,823)	\$ (393,223)	\$ (609,514)

Transportation Development

This special revenue fund accounts for a voter-approved countywide ¼% sales tax levy that is restricted by state law for expenditure on transportation-related infrastructure and expanded transit facilities. The principal revenue source is sales taxes.

2025 Tentative Budget by Fund Transportation Development

	2023 Actual	2024 Estimated	2025 Tentative
REVENUE:			
Taxes and Other Revenue			
License And Fees	\$ 2,301,490	\$ 2,301,000	\$ 2,324,000
Other Financing	3,287,898	235,000	235,000
Taxes	57,573,844	59,293,897	61,422,000
Taxes and Other Revenue	\$ 63,163,232	\$ 61,829,897	\$ 63,981,000
Total Revenue	\$ 63,163,232	\$ 61,829,897	\$ 63,981,000
EXPENSE:			
Streets And Public Improvement			
Corridor Preservation	\$ 1,122,465	\$ 3,562,267	\$ 5,750,775
Local Transportation Sales Tax	7,670,285	14,104,079	13,517,862
WACOG Sales Tax	38,308,375	46,850,570	60,656,565
Streets And Public Improvement	\$ 47,101,125	\$ 64,516,916	\$ 79,925,202
Total Expense	\$ 47,101,125	\$ 64,516,916	\$ 79,925,202
Transportation Development - Additions to (Uses of) Fund Balance	\$ 16,062,106	\$ (2,687,019)	\$ (15,944,202)

2025 Tentative Budget

21305000 - WACOG Sales Tax

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
REVENUE:					
405020	Transportation Sales Tax	\$ 15,039,979	\$ 16,341,000	\$ 15,441,868	\$ 16,021,000
405025	Sales Tax Passthrough	33,119,606	35,716,000	34,113,194	35,392,000
497500	Interest	2,020,508	300,000	-	-
Total Revenue		\$ 50,180,092	\$ 52,357,000	\$ 49,555,062	\$ 51,413,000
EXPENSE:					
Current Expense					
630000	Special Projects	\$ 5,188,769	\$ 33,100,000	\$ 12,737,376	\$ 25,264,565
635070	Transportation Services	33,119,606	35,716,000	34,113,194	35,392,000
Subtotal for Current Expense		\$ 38,308,375	\$ 68,816,000	\$ 46,850,570	\$ 60,656,565
Total Expense		\$ 38,308,375	\$ 68,816,000	\$ 46,850,570	\$ 60,656,565
Total Additions to (Uses of) Fund Balance		\$ 11,871,717	\$ (16,459,000)	\$ 2,704,492	\$ (9,243,565)

2025 Tentative Budget

21310000 - Corridor Preservation

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
REVENUE:					
420000	Registered Vehicle Fees	\$ 2,301,490	\$ 2,272,000	\$ 2,301,000	\$ 2,324,000
491000	Sundry Revenue	2,113	-	-	-
497500	Interest	784,102	125,000	235,000	235,000
Total Revenue		\$ 3,087,705	\$ 2,397,000	\$ 2,536,000	\$ 2,559,000
EXPENSE:					
Current Expense					
630000	Special Projects	\$ 984,465	\$ 12,000,000	\$ 3,417,367	\$ 5,600,775
Subtotal for Current Expense		\$ 984,465	\$ 12,000,000	\$ 3,417,367	\$ 5,600,775
Interdepartmental					
811500	Administrative Services	\$ 138,000	\$ 144,900	\$ 144,900	\$ 150,000
Subtotal for Interdepartmental		\$ 138,000	\$ 144,900	\$ 144,900	\$ 150,000
Total Expense		\$ 1,122,465	\$ 12,144,900	\$ 3,562,267	\$ 5,750,775
Total Additions to (Uses of) Fund Balance		\$ 1,965,240	\$ (9,747,900)	\$ (1,026,267)	\$ (3,191,775)

2025 Tentative Budget

21320000 - Local Transportation Sales Tax

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
REVENUE:					
405020	Transportation Sales Tax	\$ 3,010,603	\$ 3,129,000	\$ 3,083,421	\$ 3,199,000
405022	Transport Sales Tax - Local	382,496	394,000	396,414	411,000
405025	Sales Tax Passthrough	6,021,160	6,259,000	6,259,000	6,399,000
491000	Sundry Revenue	6,739	-	-	-
497500	Interest	474,436	125,000	-	-
Total Revenue		\$ 9,895,434	\$ 9,907,000	\$ 9,738,835	\$ 10,009,000
EXPENSE:					
Current Expense					
612000	Approp To Other Agency	\$ 205,565	\$ -	\$ 5,631	\$ -
630000	Special Projects	1,047,186	2,955,000	2,955,000	5,187,862
635070	Transportation Services	6,021,160	6,259,000	6,259,000	6,399,000
670000	Contracted Services	13,878	313,150	250,000	-
Subtotal for Current Expense		\$ 7,287,789	\$ 9,527,150	\$ 9,469,631	\$ 11,586,862
Debt and Equipment					
760500	Infrastructure	\$ -	\$ 1,300,000	\$ 1,300,000	\$ 1,520,000
761200	Building Improvements	-	2,000,000	2,000,000	-
761400	Improvements	-	-	938,034	-
Subtotal for Debt and Equipment		\$ -	\$ 3,300,000	\$ 4,238,034	\$ 1,520,000
Interdepartmental					
850000	Transfers To Other Funds	\$ 382,496	\$ 394,000	\$ 396,414	\$ 411,000
Subtotal for Interdepartmental		\$ 382,496	\$ 394,000	\$ 396,414	\$ 411,000
Total Expense		\$ 7,670,285	\$ 13,221,150	\$ 14,104,079	\$ 13,517,862
Total Additions to (Uses of) Fund Balance		\$ 2,225,149	\$ (3,314,150)	\$ (4,365,244)	\$ (3,508,862)

Community Reinvestment Agency

The Community Reinvestment Agency exists to encourage economic development by redeveloping certain areas within the County. The principal revenue source is property tax increment funds.

2025 Tentative Budget by Fund Redevelopment Agency Fund

	2023 Actual	2024 Estimated	2025 Tentative
REVENUE:			
Taxes and Other Revenue			
Intergovernmental	\$ 570,269	\$ 750,320	\$ 750,320
Taxes	3,182,857	3,179,500	3,179,500
Taxes and Other Revenue	\$ 3,753,126	\$ 3,929,820	\$ 3,929,820
Total Revenue	\$ 3,753,126	\$ 3,929,820	\$ 3,929,820
EXPENSE:			
Streets And Public Improvement			
Redevelopment Agency	\$ 3,767,828	\$ 4,079,820	\$ 3,929,820
Streets And Public Improvement	\$ 3,767,828	\$ 4,079,820	\$ 3,929,820
Total Expense	\$ 3,767,828	\$ 4,079,820	\$ 3,929,820
Redevelopment Agency Fund - Additions to (Uses of) Fund Balance	\$ (14,702)	\$ (150,000)	\$ -

2025 Tentative Budget

21350000 - Redevelopment Agency

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
REVENUE:					
401000	Current Property Taxes	\$ 3,179,559	\$ 3,125,000	\$ 3,179,500	\$ 3,179,500
401005	Interest on Current Prop Tax	3,298	-	-	-
416000	Grants From Local Units	570,269	569,000	750,320	750,320
Total Revenue		\$ 3,753,126	\$ 3,694,000	\$ 3,929,820	\$ 3,929,820
EXPENSE:					
Current Expense					
615000	Administrative Fees	\$ 17,884	\$ 17,850	\$ 22,655	\$ 22,655
653000	Incentive Payments	876,336	875,000	1,110,290	1,110,290
670000	Contracted Services	-	150,000	150,000	-
685000	Contributions	2,873,607	2,819,150	2,796,875	2,796,875
Subtotal for Current Expense		\$ 3,767,828	\$ 3,862,000	\$ 4,079,820	\$ 3,929,820
Total Expense		\$ 3,767,828	\$ 3,862,000	\$ 4,079,820	\$ 3,929,820
Total Additions to (Uses of) Fund Balance		\$ (14,702)	\$ (168,000)	\$ (150,000)	\$ -

Impact Fees Fund

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

2025 Tentative Budget by Fund Impact Fees

	2023 Actual	2024 Estimated	2025 Tentative
REVENUE:			
Taxes and Other Revenue			
License And Fees	\$ 1,162,080	\$ 1,035,450	\$ 1,020,000
Other Financing	231,468	-	-
Taxes and Other Revenue	\$ 1,393,548	\$ 1,035,450	\$ 1,020,000
Total Revenue	\$ 1,393,548	\$ 1,035,450	\$ 1,020,000
EXPENSE:			
Streets And Public Improvement			
Stormwater Development	\$ 279,521	\$ 1,614,543	\$ 520,000
Trails Development	-	471,438	800,000
Transportation Mitigation	10,024	1,226,813	960,000
Wastewater Development	75,718	3,000	-
Streets And Public Improvement	\$ 365,263	\$ 3,315,794	\$ 2,280,000
Total Expense	\$ 365,263	\$ 3,315,794	\$ 2,280,000
Impact Fees - Additions to (Uses of) Fund Balance	\$ 1,028,285	\$ (2,280,343)	\$ (1,260,000)

2025 Tentative Budget

22440255 - Trails Development Lower

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
REVENUE:					
423030	Impact Fees	\$ 89,100	\$ 65,000	\$ 186,300	\$ 185,000
497500	Interest	24,841	-	-	-
Total Revenue		\$ 113,941	\$ 65,000	\$ 186,300	\$ 185,000
EXPENSE:					
Current Expense					
630000	Special Projects	\$ -	\$ 100,000	\$ 438	\$ 50,000
Subtotal for Current Expense		\$ -	\$ 100,000	\$ 438	\$ 50,000
Debt and Equipment					
760500	Infrastructure	\$ -	\$ 100,000	\$ 100,000	\$ 550,000
Subtotal for Debt and Equipment		\$ -	\$ 100,000	\$ 100,000	\$ 550,000
Total Expense		\$ -	\$ 200,000	\$ 100,438	\$ 600,000
Total Additions to (Uses of) Fund Balance		\$ 113,941	\$ (135,000)	\$ 85,862	\$ (415,000)

2025 Tentative Budget

22440265 - Trails Development Upper

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
REVENUE:					
423030	Impact Fees	\$ 167,400	\$ 140,000	\$ 121,500	\$ 120,000
497500	Interest	40,865	-	-	-
Total Revenue		\$ 208,265	\$ 140,000	\$ 121,500	\$ 120,000
EXPENSE:					
Current Expense					
630000	Special Projects	\$ -	\$ 371,000	\$ 371,000	\$ 200,000
Subtotal for Current Expense		\$ -	\$ 371,000	\$ 371,000	\$ 200,000
Total Expense		\$ -	\$ 371,000	\$ 371,000	\$ 200,000
Total Additions to (Uses of) Fund Balance		\$ 208,265	\$ (231,000)	\$ (249,500)	\$ (80,000)

2025 Tentative Budget

22442255 - Storm Water Lower

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
REVENUE:					
423030	Impact Fees	\$ 264,300	\$ 230,000	\$ 276,000	\$ 275,000
497500	Interest	37,941	-	-	-
Total Revenue		\$ 302,241	\$ 230,000	\$ 276,000	\$ 275,000
EXPENSE:					
Current Expense					
630000	Special Projects	\$ 723	\$ -	\$ 1,543	\$ -
630060	Consultants	3,883	3,000	3,000	-
Subtotal for Current Expense		\$ 4,607	\$ 3,000	\$ 4,543	\$ -
Debt and Equipment					
760500	Infrastructure	\$ 270,391	\$ -	\$ -	\$ 320,000
761400	Improvements	-	400,000	400,000	-
Subtotal for Debt and Equipment		\$ 270,391	\$ 400,000	\$ 400,000	\$ 320,000
Total Expense		\$ 274,998	\$ 403,000	\$ 404,543	\$ 320,000
Total Additions to (Uses of) Fund Balance		\$ 27,243	\$ (173,000)	\$ (128,543)	\$ (45,000)

2025 Tentative Budget

22442265 - Storm Water Upper

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
REVENUE:					
423030	Impact Fees	\$ 126,336	\$ 90,000	\$ 111,124	\$ 110,000
497500	Interest	47,653	1,500	-	-
Total Revenue		\$ 173,988	\$ 91,500	\$ 111,124	\$ 110,000
EXPENSE:					
Current Expense					
630000	Special Projects	\$ 16,659	\$ 10,000	\$ 10,000	\$ -
Subtotal for Current Expense		\$ 16,659	\$ 10,000	\$ 10,000	\$ -
Debt and Equipment					
760500	Infrastructure	\$ (12,136)	\$ 800,000	\$ 1,200,000	\$ 200,000
Subtotal for Debt and Equipment		\$ (12,136)	\$ 800,000	\$ 1,200,000	\$ 200,000
Total Expense		\$ 4,523	\$ 810,000	\$ 1,210,000	\$ 200,000
Total Additions to (Uses of) Fund Balance		\$ 169,465	\$ (718,500)	\$ (1,098,876)	\$ (90,000)

2025 Tentative Budget

22444255 - Waste Water Lower

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
REVENUE:					
423030	Impact Fees	\$ 51,399	\$ 10,000	\$ 66,913	\$ 65,000
497500	Interest	(7,050)	700	-	-
Total Revenue		\$ 44,349	\$ 10,700	\$ 66,913	\$ 65,000
EXPENSE:					
Current Expense					
630060	Consultants	\$ 2,310	\$ 3,000	\$ 3,000	\$ -
Subtotal for Current Expense		\$ 2,310	\$ 3,000	\$ 3,000	\$ -
Debt and Equipment					
760500	Infrastructure	\$ 73,408	\$ -	\$ -	\$ -
Subtotal for Debt and Equipment		\$ 73,408	\$ -	\$ -	\$ -
Total Expense		\$ 75,718	\$ 3,000	\$ 3,000	\$ -
Total Additions to (Uses of) Fund Balance		\$ (31,369)	\$ 7,700	\$ 63,913	\$ 65,000

2025 Tentative Budget

22446255 - Transport Lower

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
REVENUE:					
423030	Impact Fees	\$ 327,546	\$ 300,000	\$ 165,600	\$ 165,000
497500	Interest	48,061	4,000	-	-
Total Revenue		\$ 375,607	\$ 304,000	\$ 165,600	\$ 165,000
EXPENSE:					
Current Expense					
630000	Special Projects	\$ -	\$ 150,000	\$ 150,000	\$ -
630060	Consultants	4,042	-	-	-
Subtotal for Current Expense		\$ 4,042	\$ 150,000	\$ 150,000	\$ -
Debt and Equipment					
761400	Improvements	\$ -	\$ 450,000	\$ 450,000	\$ 560,000
Subtotal for Debt and Equipment		\$ -	\$ 450,000	\$ 450,000	\$ 560,000
Total Expense		\$ 4,042	\$ 600,000	\$ 600,000	\$ 560,000
Total Additions to (Uses of) Fund Balance		\$ 371,565	\$ (296,000)	\$ (434,400)	\$ (395,000)

2025 Tentative Budget

22446265 - Transport Upper

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
REVENUE:					
423030	Impact Fees	\$ 136,000	\$ 100,000	\$ 108,014	\$ 100,000
497500	Interest	39,158	-	-	-
Total Revenue		\$ 175,158	\$ 100,000	\$ 108,014	\$ 100,000
EXPENSE:					
Current Expense					
630000	Special Projects	\$ 5,982	\$ 75,500	\$ 1,543	\$ -
Subtotal for Current Expense		\$ 5,982	\$ 75,500	\$ 1,543	\$ -
Debt and Equipment					
760500	Infrastructure	\$ -	\$ 525,000	\$ 525,000	\$ -
761200	Building Improvements	-	-	10,270	-
761400	Improvements	-	90,000	90,000	400,000
Subtotal for Debt and Equipment		\$ -	\$ 615,000	\$ 625,270	\$ 400,000
Total Expense		\$ 5,982	\$ 690,500	\$ 626,813	\$ 400,000
Total Additions to (Uses of) Fund Balance		\$ 169,176	\$ (590,500)	\$ (518,799)	\$ (300,000)

Grant Fund

This special revenue fund is used to account for revenues and expenditures of programs that are primarily funded from restricted federal and state grants.

2025 Tentative Budget by Fund Federal Grants

	2023 Actual	2024 Estimated	2025 Tentative
REVENUE:			
Taxes and Other Revenue			
Charges For Services	\$ 846,647	\$ 3,403,854	\$ 1,574,911
Intergovernmental	6,045,449	9,913,251	16,000,000
Taxes and Other Revenue	\$ 6,892,096	\$ 13,317,105	\$ 17,574,911
Total Revenue	\$ 6,892,096	\$ 13,317,105	\$ 17,574,911
EXPENSE:			
Streets and Public Improvements			
Federal Grants	\$ 6,184,391	\$ 9,180,000	\$ 16,180,000
Streets and Public Improvements	\$ 6,184,391	\$ 9,180,000	\$ 16,180,000
Total Expense	\$ 6,184,391	\$ 9,180,000	\$ 16,180,000
Federal Grants - Additions to (Uses of) Fund Balance	\$ 707,705	\$ 4,137,105	\$ 1,394,911

2025 Tentative Budget

24850000 - Federal Grants Fund

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
REVENUE:					
410000	Federal Grants	\$ 6,045,449	\$ 25,000,000	\$ 9,000,000	\$ 16,000,000
416000	Grants From Local Units	-	950,000	913,251	-
445000	Fines And Fees	846,647	1,390,000	3,403,854	1,574,911
Total Revenue		\$ 6,892,096	\$ 27,340,000	\$ 13,317,105	\$ 17,574,911
EXPENSE:					
Current Expense					
625300	Software Maint	\$ -	\$ 35,000	\$ 35,000	\$ 35,000
630000	Special Projects	5,991,295	25,000,000	6,000,000	15,000,000
670000	Contracted Services	139,952	145,000	145,000	145,000
Subtotal for Current Expense		\$ 6,131,248	\$ 25,180,000	\$ 6,180,000	\$ 15,180,000
Debt and Equipment					
761200	Building Improvements	\$ -	\$ 4,000,000	\$ 3,000,000	\$ 1,000,000
763000	Software	53,143	-	-	-
Subtotal for Debt and Equipment		\$ 53,143	\$ 4,000,000	\$ 3,000,000	\$ 1,000,000
Total Expense		\$ 6,184,391	\$ 29,180,000	\$ 9,180,000	\$ 16,180,000
Total Additions to (Uses of) Fund Balance		\$ 707,705	\$ (1,840,000)	\$ 4,137,105	\$ 1,394,911

Municipal Services Fund

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

2025 Tentative Budget by Fund Municipal Service Fund

	2023 Actual	2024 Estimated	2025 Tentative
REVENUE:			
Taxes and Other Revenue			
Charges For Services	\$ 2,145,216	\$ 1,151,531	\$ 1,350,400
Intergovernmental	2,853,418	2,476,837	2,476,200
License And Fees	1,478,214	1,227,566	1,290,650
Other Financing	680,272	546,414	561,000
Taxes	5,165,940	5,386,035	5,617,000
Taxes and Other Revenue	\$ 12,323,060	\$ 10,788,383	\$ 11,295,250
Total Revenue	\$ 12,323,060	\$ 10,788,383	\$ 11,295,250
EXPENSE:			
Garbage Collections			
Garbage Collections	\$ 32,280	\$ 33,600	\$ 33,583
Garbage Collections	\$ 32,280	\$ 33,600	\$ 33,583
General Government			
Building Inspector	\$ 937,625	\$ 1,134,791	\$ 1,280,379
Engineering	1,560,813	1,248,564	1,719,812
Municipal Service Area	1,829,207	2,295,436	2,519,827
Planning	1,514,288	1,476,092	1,685,803
General Government	\$ 5,841,934	\$ 6,154,884	\$ 7,205,821
Public Safety			
Animal Control	\$ 283,267	\$ 314,427	\$ 299,252
Public Safety	\$ 283,267	\$ 314,427	\$ 299,252
Streets And Public Improvement			
Road & Highways	\$ 4,804,850	\$ 4,697,171	\$ 4,975,023
Weed Department	186,054	231,977	254,066
Streets And Public Improvement	\$ 4,990,904	\$ 4,929,148	\$ 5,229,089
Total Expense	\$ 11,148,385	\$ 11,432,058	\$ 12,767,745
Municipal Service Fund - Additions to (Uses of) Fund Balance	\$ 1,174,675	\$ (643,675)	\$ (1,472,495)

2025 Tentative Budget

25155000 - Animal Control

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
REVENUE:					
422030	Animal Licenses	\$ 24,119	\$ 30,000	\$ 15,000	\$ 30,000
430050	Service Fees	177,544	200,000	200,000	200,000
Total Revenue		\$ 201,663	\$ 230,000	\$ 215,000	\$ 230,000
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	\$ 127,886	\$ 131,664	\$ 146,885	\$ 136,272
510005	Overtime	11,949	10,000	10,000	10,000
520001	Health/Dental Insurance	20,843	24,959	26,018	41,424
520005	Disability	699	656	771	647
520010	Retirement	25,441	23,882	27,627	23,425
520015	FICA	10,445	10,044	11,478	10,425
520020	Termination Pool	4,545	3,611	4,267	3,747
520025	Workers Comp	1,944	1,825	2,150	1,894
Subtotal for Salaries and Wages		\$ 203,752	\$ 206,641	\$ 229,196	\$ 227,835
Training & Travel					
550000	Training/Travel	\$ 3,524	\$ 3,000	\$ 3,000	\$ 3,000
550020	Per Diem	-	-	538	-
Subtotal for Training & Travel		\$ 3,524	\$ 3,000	\$ 3,538	\$ 3,000
Current Expense					
610100	Reimbursable Sales Tax	\$ 84	\$ -	\$ 50	\$ -
615000	Administrative Fees	24,317	25,000	25,000	-
620000	Office Expense/Supplies	2,143	4,000	4,000	4,000
625000	Equipment Maintenance	9,358	11,000	11,000	11,000
625200	Fuel Expense	11,940	11,500	11,500	11,500
640022	Quartermaster	1,280	1,500	1,500	1,500
Subtotal for Current Expense		\$ 49,121	\$ 53,000	\$ 53,050	\$ 28,000
Interdepartmental					
810030	Interdept Charges Fleet	\$ 8,945	\$ 9,908	\$ 9,908	\$ 20,065
810040	Interdept Charges Computer	2,375	1,599	1,599	1,599
810050	Interdept Chrg Risk Mgmt	2,672	3,736	3,736	4,200
811500	Administrative Services	12,877	13,400	13,400	14,553
Subtotal for Interdepartmental		\$ 26,869	\$ 28,643	\$ 28,643	\$ 40,417
Total Expense		\$ 283,267	\$ 291,284	\$ 314,427	\$ 299,252
Total Additions to (Uses of) Fund Balance		\$ (81,604)	\$ (61,284)	\$ (99,427)	\$ (69,252)

2025 Tentative Budget

25402000 - Engineering

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
REVENUE:					
410000	Federal Grants	\$ 343,931	\$ 170,000	\$ -	\$ -
416000	Grants From Local Units	-	109,000	-	-
432008	Engineering Sales/Permits	21,184	16,000	16,731	16,000
432009	Engineering SWPP	66,962	45,000	85,000	65,000
432020	Subdivision Fees	51,215	35,000	30,000	35,000
432048	Service Fees	33,638	20,000	85,000	45,000
445000	Fines And Fees	110,000	110,000	110,000	110,000
495500	Transfers From Other Funds	100,000	-	-	-
Total Revenue		\$ 726,930	\$ 505,000	\$ 326,731	\$ 271,000
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	\$ 437,897	\$ 468,519	\$ 470,867	\$ 482,721
510005	Overtime	5,479	-	338	-
510500	Employee Incentives	2,629	-	2,625	-
520001	Health/Dental Insurance	78,044	86,863	90,310	94,532
520005	Disability	2,217	2,331	2,351	2,293
520010	Retirement	83,715	88,271	87,418	86,571
520015	FICA	32,351	35,665	34,375	36,928
520020	Termination Pool	14,410	12,821	13,011	13,275
520025	Workers Comp	6,163	6,480	6,554	6,710
Subtotal for Salaries and Wages		\$ 662,905	\$ 700,950	\$ 707,850	\$ 723,031
Training & Travel					
550000	Training/Travel	\$ 9,902	\$ 12,000	\$ 12,000	\$ 12,000
550015	Lodging	1,571	-	1,621	-
550020	Per Diem	556	-	1,242	-
Subtotal for Training & Travel		\$ 12,029	\$ 12,000	\$ 14,863	\$ 12,000
Current Expense					
555000	Meals/Entertainment	\$ 682	\$ 525	\$ 525	\$ 525
610100	Reimbursable Sales Tax	534	-	156	-
620000	Office Expense/Supplies	14,851	5,500	5,500	5,500
625000	Equipment Maintenance	9,353	1,000	9,836	1,000
625200	Fuel Expense	9,588	-	3,426	-
625300	Software Maint	7,102	10,000	10,000	10,000
627000	Utilities	500	-	-	-
630000	Special Projects	36,637	46,000	46,000	46,000

2025 Tentative Budget (Continued)

25402000 - Engineering

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
670000	Contracted Services	611,451	172,480	168,338	38,000
680020	Special Item Consultants	5,716	-	-	-
Subtotal for Current Expense		\$ 696,414	\$ 235,505	\$ 243,781	\$ 101,025
Debt and Equipment					
760500	Infrastructure	\$ 63,586	\$ -	\$ 7,207	\$ -
761400	Improvements	-	150,000	150,000	750,000
Subtotal for Debt and Equipment		\$ 63,586	\$ 150,000	\$ 157,207	\$ 750,000
Interdepartmental					
810010	Interdept Charges Print Copy	\$ 7,288	\$ 7,101	\$ 7,101	\$ 3,210
810020	Interdept Charges Telephone	2,155	1,796	1,796	1,796
810030	Interdept Charges Fleet	10,158	9,174	9,174	8,159
810040	Interdept Charges Computer	5,892	5,806	5,806	4,481
810050	Interdept Charg Risk Mgmt	6,920	6,486	6,486	6,592
811500	Administrative Services	93,466	94,500	94,500	109,518
Subtotal for Interdepartmental		\$ 125,879	\$ 124,863	\$ 124,863	\$ 133,756
Total Expense		\$ 1,560,813	\$ 1,223,318	\$ 1,248,564	\$ 1,719,812
Total Additions to (Uses of) Fund Balance		\$ (833,883)	\$ (718,318)	\$ (921,833)	\$ (1,448,812)

2025 Tentative Budget

25410000 - Planning

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
REVENUE:					
422010	Business Licenses	\$ 49,248	\$ 35,000	\$ 36,918	\$ 35,000
432016	Zoning Fees	63,133	75,000	75,000	75,000
432020	Subdivision Fees	42,260	28,000	28,000	28,000
445000	Fines And Fees	95,000	95,000	95,000	95,000
490800	Passthrough Revenue	3,255	-	-	-
Total Revenue		\$ 252,896	\$ 233,000	\$ 234,918	\$ 233,000
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	\$ 791,773	\$ 834,860	\$ 709,124	\$ 857,794
510005	Overtime	1,971	-	26	-
520001	Health/Dental Insurance	180,086	169,457	148,881	193,876
520005	Disability	3,960	4,194	3,546	4,075
520010	Retirement	149,556	161,806	133,452	154,723
520015	FICA	56,744	64,162	53,242	65,621
520020	Termination Pool	25,740	23,065	19,645	23,589
520025	Workers Comp	9,869	10,447	8,742	10,676
Subtotal for Salaries and Wages		\$ 1,219,699	\$ 1,267,991	\$ 1,076,657	\$ 1,310,354
Training & Travel					
550000	Training/Travel	\$ 22,816	\$ 18,800	\$ 18,800	\$ 18,800
550005	Mileage Reimbursement	-	-	633	-
550010	Transportation	-	3,000	3,000	3,000
550015	Lodging	6,903	6,300	6,300	6,300
550020	Per Diem	643	2,000	2,000	2,000
Subtotal for Training & Travel		\$ 30,362	\$ 30,100	\$ 30,733	\$ 30,100
Current Expense					
555000	Meals/Entertainment	\$ 7,048	\$ 10,500	\$ 10,500	\$ 10,500
610000	Purchasing Card	15	-	13,591	-
610100	Reimbursable Sales Tax	532	-	187	-
620000	Office Expense/Supplies	11,980	8,000	8,000	8,000
620010	Postage	185	3,000	3,000	3,000
621000	Subscriptions	2,376	4,100	4,100	4,100
622000	Publications	253	3,000	3,000	3,000
624205	Bank Charges	67	-	57	-
625000	Equipment Maintenance	48	8,500	8,500	8,500
625200	Fuel Expense	366	-	427	-

2025 Tentative Budget (Continued)

25410000 - Planning

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
628000	Telephone	326	1,100	1,100	1,100
630000	Special Projects	9,280	29,965	29,965	29,965
640000	Special Supplies	1,266	1,550	1,673	1,550
670000	Contracted Services	31,212	35,500	64,288	35,500
698000	Allocated Overhead	(3,689)	-	-	-
Subtotal for Current Expense		\$ 61,266	\$ 105,215	\$ 148,388	\$ 105,215
Interdepartmental					
810010	Interdept Charges Print Copy	\$ 149	\$ 166	\$ 391	\$ 697
810020	Interdept Charges Telephone	6,358	6,359	6,359	6,359
810030	Interdept Charges Fleet	2,252	2,295	2,295	1,650
810040	Interdept Charges Computer	9,766	9,283	9,283	9,623
810050	Interdept Charg Risk Mgmt	5,142	10,786	10,786	9,704
811500	Administrative Services	179,294	191,200	191,200	212,101
Subtotal for Interdepartmental		\$ 202,961	\$ 220,089	\$ 220,314	\$ 240,134
Total Expense		\$ 1,514,288	\$ 1,623,395	\$ 1,476,092	\$ 1,685,803
Total Additions to (Uses of) Fund Balance		\$ (1,261,393)	\$ (1,390,395)	\$ (1,241,174)	\$ (1,452,803)

2025 Tentative Budget

25412000 - Building Inspector

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
REVENUE:					
423010	Building Permits	\$ 995,284	\$ 850,000	\$ 850,000	\$ 900,000
423020	Plan Review Fee	381,086	250,000	297,500	297,500
432000	Other Fees	10,424	10,000	10,000	10,000
Total Revenue		\$ 1,386,795	\$ 1,110,000	\$ 1,157,500	\$ 1,207,500
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	\$ 496,616	\$ 539,509	\$ 523,704	\$ 638,238
510005	Overtime	6,971	-	1,811	-
510500	Employee Incentives	3,516	-	3,063	-
519900	Allocated Salaries and Wages	(18,336)	(20,000)	(6,347)	(20,000)
520001	Health/Dental Insurance	101,563	141,151	119,484	155,882
520005	Disability	2,518	3,150	2,647	3,032
520010	Retirement	92,204	116,372	95,241	111,539
520015	FICA	35,968	48,200	38,209	48,825
520020	Termination Pool	16,367	17,327	14,527	17,552
520025	Workers Comp	6,251	8,221	6,837	8,316
Subtotal for Salaries and Wages		\$ 743,637	\$ 853,931	\$ 799,176	\$ 963,383
Training & Travel					
550000	Training/Travel	\$ 10,768	\$ 12,031	\$ 12,031	\$ 12,031
Subtotal for Training & Travel		\$ 10,768	\$ 12,031	\$ 12,031	\$ 12,031
Current Expense					
610100	Reimbursable Sales Tax	\$ 23	\$ -	\$ -	\$ -
620000	Office Expense/Supplies	3,858	5,500	5,500	5,500
625000	Equipment Maintenance	10,108	9,000	9,000	9,000
625200	Fuel Expense	10,172	-	3,612	-
625300	Software Maint	-	65,000	65,000	65,000
628400	Telephone	2,314	3,000	3,000	3,000
640000	Special Supplies	617	4,600	4,600	4,600
670000	Contracted Services	95,271	121,643	103,880	80,000
Subtotal for Current Expense		\$ 122,363	\$ 208,743	\$ 194,592	\$ 167,100
Debt and Equipment					
763000	Software	\$ -	\$ 59,500	\$ 59,500	\$ 59,500
765000	Controlled Assets	-	3,000	3,000	3,000
Subtotal for Debt and Equipment		\$ -	\$ 62,500	\$ 62,500	\$ 62,500

2025 Tentative Budget (Continued)

25412000 - Building Inspector

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
Interdepartmental					
810010	Interdept Charges Print Copy	\$ 1,058	\$ 1,052	\$ 1,052	\$ 994
810020	Interdept Charges Telephone	2,155	2,155	2,155	2,155
810030	Interdept Charges Fleet	14,420	6,902	6,902	13,428
810040	Interdept Charges Computer	1,957	2,129	2,129	2,129
810050	Interdept Charg Risk Mgmt	4,266	6,054	6,054	5,670
811500	Administrative Services	37,002	48,200	48,200	50,989
Subtotal for Interdepartmental		\$ 60,858	\$ 66,492	\$ 66,492	\$ 75,365
Total Expense		\$ 937,625	\$ 1,203,697	\$ 1,134,791	\$ 1,280,379
Total Additions to (Uses of) Fund Balance		\$ 449,169	\$ (93,697)	\$ 22,709	\$ (72,879)

2025 Tentative Budget

25414000 - Municipal Service

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
REVENUE:					
401000	Current Property Taxes	\$ 863,907	\$ 874,000	\$ 903,900	\$ 929,000
401005	Interest on Current Prop Tax	3,373	-	-	-
401010	Delinquent Taxes	30,005	28,000	28,000	28,000
401020	Interest On Delinquent Taxes	1,111	1,000	1,000	1,000
405005	General Sales Taxes	4,037,588	4,238,000	4,199,092	4,400,000
405030	Franchise Taxes	63,844	64,000	63,843	64,000
415000	State Grants	32,123	-	-	-
417000	Pmt In Lieu of Taxes	200,675	195,000	200,637	200,000
418000	State Mineral Lease Allotment	2,157	1,200	1,200	1,200
420000	Registered Vehicle Fees	28,337	29,000	28,000	28,000
445000	Fines And Fees	85,411	65,000	61,000	82,600
491000	Sundry Revenue	676	-	-	-
497500	Interest	193,845	50,000	150,000	150,000
Total Revenue		\$ 5,543,052	\$ 5,545,200	\$ 5,636,672	\$ 5,883,800
EXPENSE:					
Current Expense					
637002	Muni Services Sheriff	\$ 1,708,355	\$ 1,887,889	\$ 1,887,889	\$ 2,076,678
637003	Muni Services Animal Shelter	83,037	89,756	89,756	124,000
699000	Sundry	19,769	239,173	300,000	300,000
Subtotal for Current Expense		\$ 1,811,162	\$ 2,216,818	\$ 2,277,645	\$ 2,500,678
Interdepartmental					
810050	Interdept Charg Risk Mgmt	\$ 134	\$ 290	\$ 290	\$ -
811500	Administrative Services	17,911	17,500	17,500	19,149
Subtotal for Interdepartmental		\$ 18,045	\$ 17,790	\$ 17,790	\$ 19,149
Total Expense		\$ 1,829,207	\$ 2,234,608	\$ 2,295,436	\$ 2,519,827
Total Additions to (Uses of) Fund Balance		\$ 3,713,845	\$ 3,310,592	\$ 3,341,236	\$ 3,363,973

2025 Tentative Budget

25418000 - Garbage Collections

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
REVENUE:					
430050	Service Fees	\$ 174,686	\$ 154,000	\$ 90,800	\$ 100,800
431500	Misc Charges Revenue	31,227	10,000	28,000	28,000
Total Revenue		\$ 205,913	\$ 164,000	\$ 118,800	\$ 128,800
EXPENSE:					
Current Expense					
620000	Office Expense/Supplies	\$ -	\$ 5,000	\$ -	\$ -
670000	Contracted Services	27,954	28,000	28,000	28,000
698000	Allocated Overhead	3,689	5,000	5,000	5,000
Subtotal for Current Expense		\$ 31,643	\$ 38,000	\$ 33,000	\$ 33,000
Interdepartmental					
811500	Administrative Services	\$ 637	\$ 600	\$ 600	\$ 583
Subtotal for Interdepartmental		\$ 637	\$ 600	\$ 600	\$ 583
Total Expense		\$ 32,280	\$ 38,600	\$ 33,600	\$ 33,583
Total Additions to (Uses of) Fund Balance		\$ 173,633	\$ 125,400	\$ 85,200	\$ 95,217

2025 Tentative Budget

25420000 - Weed Department

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
REVENUE:					
430055	Weed Eradication	\$ 18,230	\$ 10,000	\$ 12,000	\$ 10,000
Total Revenue		\$ 18,230	\$ 10,000	\$ 12,000	\$ 10,000
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	\$ 88,717	\$ 103,943	\$ 116,509	\$ 107,581
510005	Overtime	5,812	-	5,316	-
520001	Health/Dental Insurance	7,481	8,335	8,666	9,102
520005	Disability	369	354	401	350
520010	Retirement	13,980	14,155	15,012	13,987
520015	FICA	7,021	7,919	9,327	8,230
520020	Termination Pool	2,395	1,949	2,218	2,028
520025	Workers Comp	1,603	1,729	2,053	1,798
Subtotal for Salaries and Wages		\$ 127,377	\$ 138,384	\$ 159,501	\$ 143,075
Training & Travel					
550000	Training/Travel	\$ 866	\$ 704	\$ 704	\$ 704
Subtotal for Training & Travel		\$ 866	\$ 704	\$ 704	\$ 704
Current Expense					
620000	Office Expense/Supplies	\$ 85	\$ 100	\$ 100	\$ 100
625000	Equipment Maintenance	12,310	6,750	6,750	6,750
625200	Fuel Expense	4,242	1,500	2,213	2,500
640000	Special Supplies	22,483	30,000	30,000	30,000
651000	Equipment Rental Expense	-	1,300	1,300	1,300
Subtotal for Current Expense		\$ 39,120	\$ 39,650	\$ 40,363	\$ 40,650
Debt and Equipment					
715000	Principal	\$ 3,850	\$ 3,850	\$ 3,850	\$ 3,850
764000	Capital Equipment	-	10,000	10,000	40,429
Subtotal for Debt and Equipment		\$ 3,850	\$ 13,850	\$ 13,850	\$ 44,279
Interdepartmental					
810020	Interdept Charges Telephone	\$ 359	\$ 359	\$ 359	\$ 359
810030	Interdept Charges Fleet	7,969	7,969	7,969	15,305
810040	Interdept Charges Computer	237	228	228	228
810050	Interdept Charg Risk Mgmt	1,236	1,402	1,402	1,004
811500	Administrative Services	5,039	7,600	7,600	8,461
Subtotal for Interdepartmental		\$ 14,841	\$ 17,558	\$ 17,558	\$ 25,357
Total Expense		\$ 186,054	\$ 210,146	\$ 231,977	\$ 254,066

2025 Tentative Budget (Continued)

25420000 - Weed Department

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
Total Additions to (Uses of) Fund Balance		\$ (167,824)	\$ (200,146)	\$ (219,977)	\$ (244,066)

2025 Tentative Budget

25425000 - Road & Highways

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
REVENUE:					
401000	Current Property Taxes	\$ 159,027	\$ 153,000	\$ 184,200	\$ 189,000
401005	Interest on Current Prop Tax	618	-	-	-
401010	Delinquent Taxes	6,278	6,000	6,000	6,000
401020	Interest On Delinquent Taxes	190	-	-	-
415010	Class B Road Allotment	2,274,532	2,005,000	2,275,000	2,275,000
420000	Registered Vehicle Fees	140	-	148	150
430045	Road Dept Charges	1,164,302	450,000	225,000	450,000
495500	Transfers From Other Funds	382,496	394,000	396,414	411,000
Total Revenue		\$ 3,987,583	\$ 3,008,000	\$ 3,086,762	\$ 3,331,150
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	\$ 1,137,906	\$ 1,302,029	\$ 1,249,658	\$ 1,281,079
510005	Overtime	84,837	57,955	57,955	57,955
520001	Health/Dental Insurance	187,552	241,959	220,941	263,095
520005	Disability	6,119	6,201	6,463	6,085
520010	Retirement	231,386	238,368	240,468	233,423
520015	FICA	90,240	99,787	96,611	98,003
520020	Termination Pool	39,771	34,104	35,751	35,230
520025	Workers Comp	20,759	21,852	22,273	21,648
Subtotal for Salaries and Wages		\$ 1,798,569	\$ 2,002,255	\$ 1,930,120	\$ 1,996,518
Training & Travel					
550000	Training/Travel	\$ 1,000	\$ 2,000	\$ 2,000	\$ 2,000
550015	Lodging	-	1,000	1,000	1,000
550020	Per Diem	-	1,000	1,000	1,000
Subtotal for Training & Travel		\$ 1,000	\$ 4,000	\$ 4,000	\$ 4,000
Current Expense					
555000	Meals/Entertainment	\$ 3,219	\$ 2,000	\$ 2,000	\$ 2,000
610000	Purchasing Card	1,184	-	177	-
610100	Reimbursable Sales Tax	69	-	240	-
620000	Office Expense/Supplies	4,251	2,000	2,000	2,000
625000	Equipment Maintenance	522,365	400,000	400,000	400,000
625200	Fuel Expense	247,324	200,000	200,000	200,000
627000	Utilities	27,627	25,000	25,000	30,000
628000	Telephone	3,324	3,600	3,600	3,600
630000	Special Projects	4,905	20,000	20,000	20,000

2025 Tentative Budget (Continued)

25425000 - Road & Highways

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
642000	Special Highway Supplies	1,403,513	1,382,625	1,340,400	1,440,400
642050	Highway Supplies for Others	8,240	31,959	31,959	31,959
642500	CDL Testing	2,676	4,000	4,000	4,000
Subtotal for Current Expense		\$ 2,228,697	\$ 2,071,184	\$ 2,029,377	\$ 2,133,959
Debt and Equipment					
715000	Principal	\$ 27,592	\$ 27,592	\$ 27,592	\$ -
761200	Building Improvements	-	30,000	30,000	160,000
764000	Capital Equipment	286,970	160,000	160,000	255,000
Subtotal for Debt and Equipment		\$ 314,562	\$ 217,592	\$ 217,592	\$ 415,000
Interdepartmental					
810020	Interdept Charges Telephone	\$ 2,155	\$ 1,796	\$ 1,796	\$ 1,796
810030	Interdept Charges Fleet	358,237	380,435	380,435	276,687
810040	Interdept Charges Computer	1,482	1,445	1,445	1,140
810050	Interdept Chrg Risk Mgmt	17,652	31,706	31,706	38,432
811500	Administrative Services	82,498	100,700	100,700	107,491
Subtotal for Interdepartmental		\$ 462,023	\$ 516,082	\$ 516,082	\$ 425,546
Total Expense		\$ 4,804,850	\$ 4,811,113	\$ 4,697,171	\$ 4,975,023
Total Additions to (Uses of) Fund Balance		\$ (817,268)	\$ (1,803,113)	\$ (1,610,409)	\$ (1,643,873)

Sewer - Lower Valley Fund

The three sewer funds track the operations of the County run sewer systems in various parts of the County. Revenues come primarily from user fees.

2025 Tentative Budget by Fund Sewer - Lower Valley

	2023 Actual	2024 Estimated	2025 Tentative
REVENUE:			
Taxes and Other Revenue			
Charges For Services	\$ 152,047	\$ 155,000	\$ 205,433
Other Financing	10,950	-	-
Taxes and Other Revenue	\$ 162,998	\$ 155,000	\$ 205,433
Total Revenue	\$ 162,998	\$ 155,000	\$ 205,433
EXPENSE:			
Streets And Public Improvement			
Sewer - Lower Valley	\$ 207,615	\$ 144,577	\$ 183,874
Streets And Public Improvement	\$ 207,615	\$ 144,577	\$ 183,874
Total Expense	\$ 207,615	\$ 144,577	\$ 183,874
Sewer - Lower Valley - Additions to (Uses of) Fund Balance	\$ (44,617)	\$ 10,423	\$ 21,559

2025 Tentative Budget

25431000 - Sewer - Lower Valley

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
REVENUE:					
430050	Service Fees	\$ 152,047	\$ 155,000	\$ 155,000	\$ 205,433
497500	Interest	10,950	-	-	-
Total Revenue		\$ 162,998	\$ 155,000	\$ 155,000	\$ 205,433
EXPENSE:					
Current Expense					
620000	Office Expense/Supplies	\$ 963	\$ 1,000	\$ 1,000	\$ 1,000
624205	Bank Charges	1,267	-	835	-
654000	Service Fees	112,431	113,400	113,400	147,624
670000	Contracted Services	3,043	17,250	17,250	17,250
Subtotal for Current Expense		\$ 117,704	\$ 131,650	\$ 132,485	\$ 165,874
Debt and Equipment					
761400	Improvements	\$ 80,494	\$ -	\$ -	\$ 5,000
Subtotal for Debt and Equipment		\$ 80,494	\$ -	\$ -	\$ 5,000
Interdepartmental					
811500	Administrative Services	\$ 9,417	\$ 12,092	\$ 12,092	\$ 13,000
Subtotal for Interdepartmental		\$ 9,417	\$ 12,092	\$ 12,092	\$ 13,000
Total Expense		\$ 207,615	\$ 143,742	\$ 144,577	\$ 183,874
Total Additions to (Uses of) Fund Balance		\$ (44,617)	\$ 11,258	\$ 10,423	\$ 21,559

Sewer - Upper Valley Fund

The three sewer funds track the operations of the County run sewer systems in various parts of the County. Revenues come primarily from user fees.

2025 Tentative Budget by Fund Sewer - Upper Valley

	2023 Actual	2024 Estimated	2025 Tentative
REVENUE:			
Taxes and Other Revenue			
Charges For Services	\$ 22,960	\$ 23,000	\$ 23,520
Other Financing	5,807	300	-
Taxes and Other Revenue	\$ 28,767	\$ 23,300	\$ 23,520
Total Revenue	\$ 28,767	\$ 23,300	\$ 23,520
EXPENSE:			
Streets And Public Improvement			
Sewer - Upper Valley	\$ 14,762	\$ 37,438	\$ 16,200
Streets And Public Improvement	\$ 14,762	\$ 37,438	\$ 16,200
Total Expense	\$ 14,762	\$ 37,438	\$ 16,200
Sewer - Upper Valley - Additions to (Uses of) Fund Balance	\$ 14,005	\$ (14,138)	\$ 7,320

2025 Tentative Budget

25432000 - Sewer - Upper Valley

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
REVENUE:					
430050	Service Fees	\$ 22,960	\$ 23,000	\$ 23,000	\$ 23,520
497500	Interest	5,807	300	300	-
Total Revenue		\$ 28,767	\$ 23,300	\$ 23,300	\$ 23,520
EXPENSE:					
Current Expense					
620000	Office Expense/Supplies	\$ 132	\$ 1,182	\$ 1,182	\$ 1,100
625000	Equipment Maintenance	-	25,500	25,500	5,000
630000	Special Projects	1,168	1,000	1,000	1,000
654000	Service Fees	3,999	2,000	2,716	2,000
670000	Contracted Services	7,250	-	-	-
Subtotal for Current Expense		\$ 12,550	\$ 29,682	\$ 30,398	\$ 9,100
Interdepartmental					
811500	Administrative Services	\$ 2,212	\$ 7,040	\$ 7,040	\$ 7,100
Subtotal for Interdepartmental		\$ 2,212	\$ 7,040	\$ 7,040	\$ 7,100
Total Expense		\$ 14,762	\$ 36,722	\$ 37,438	\$ 16,200
Total Additions to (Uses of) Fund Balance		\$ 14,005	\$ (13,422)	\$ (14,138)	\$ 7,320

Sewer - Pineview West Fund

The three sewer funds track the operations of the County run sewer systems in various parts of the County. Revenues come primarily from user fees.

2025 Tentative Budget by Fund Sewer - Pineview West

	2023 Actual	2024 Estimated	2025 Tentative
REVENUE:			
Taxes and Other Revenue			
Charges For Services	\$ 15,328	\$ 15,552	\$ 16,032
Other Financing	2,170	-	-
Taxes and Other Revenue	\$ 17,499	\$ 15,552	\$ 16,032
Total Revenue	\$ 17,499	\$ 15,552	\$ 16,032
EXPENSE:			
Streets And Public Improvement			
Sewer - Pineview West Crimson	\$ 1,926	\$ 15,235	\$ 14,770
Sewer - Pineview West Radford	2,471	17,320	14,700
Streets And Public Improvement	\$ 4,396	\$ 32,555	\$ 29,470
Total Expense	\$ 4,396	\$ 32,555	\$ 29,470
Sewer - Pineview West - Additions to (Uses of) Fund Balance	\$ 13,102	\$ (17,003)	\$ (13,438)

2025 Tentative Budget

25433250 - Pineview West Crimson Ridge

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
REVENUE:					
430050	Service Fees	\$ 6,496	\$ 6,720	\$ 6,720	\$ 7,200
497500	Interest	2,170	-	-	-
Total Revenue		\$ 8,667	\$ 6,720	\$ 6,720	\$ 7,200
EXPENSE:					
Current Expense					
620000	Office Expense/Supplies	\$ 31	\$ 70	\$ 70	\$ 70
625000	Equipment Maintenance	-	12,500	12,500	2,000
654000	Service Fees	1,263	1,200	1,200	1,200
Subtotal for Current Expense		\$ 1,294	\$ 13,770	\$ 13,770	\$ 3,270
Debt and Equipment					
761400	Improvements	\$ -	\$ -	\$ -	\$ 10,000
Subtotal for Debt and Equipment		\$ -	\$ -	\$ -	\$ 10,000
Interdepartmental					
811500	Administrative Services	\$ 632	\$ 1,465	\$ 1,465	\$ 1,500
Subtotal for Interdepartmental		\$ 632	\$ 1,465	\$ 1,465	\$ 1,500
Total Expense		\$ 1,926	\$ 15,235	\$ 15,235	\$ 14,770
Total Additions to (Uses of) Fund Balance		\$ 6,741	\$ (8,515)	\$ (8,515)	\$ (7,570)

2025 Tentative Budget

25433260 - Pineview West Radford Hills

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
REVENUE:					
430050	Service Fees	\$ 8,832	\$ 8,832	\$ 8,832	\$ 8,832
Total Revenue		\$ 8,832	\$ 8,832	\$ 8,832	\$ 8,832
EXPENSE:					
Current Expense					
620000	Office Expense/Supplies	\$ 68	\$ 500	\$ 500	\$ 500
654000	Service Fees	1,410	1,200	1,200	1,200
Subtotal for Current Expense		\$ 1,478	\$ 1,700	\$ 1,700	\$ 1,700
Debt and Equipment					
761400	Improvements	\$ -	\$ -	\$ -	\$ 12,000
764000	Capital Equipment	-	15,000	15,000	-
Subtotal for Debt and Equipment		\$ -	\$ 15,000	\$ 15,000	\$ 12,000
Interdepartmental					
811500	Administrative Services	\$ 993	\$ 620	\$ 620	\$ 1,000
Subtotal for Interdepartmental		\$ 993	\$ 620	\$ 620	\$ 1,000
Total Expense		\$ 2,471	\$ 17,320	\$ 17,320	\$ 14,700
Total Additions to (Uses of) Fund Balance		\$ 6,361	\$ (8,488)	\$ (8,488)	\$ (5,868)

RAMP Tax Fund

This fund accounts for a voter-approved countywide 1/10th of one percent sales tax that is restricted for use on facilities and activities related to recreation, arts, museums, and parks (“RAMP”).

2025 Tentative Budget by Fund Ramp Tax Fund

	2023 Actual	2024 Estimated	2025 Tentative
REVENUE:			
Taxes and Other Revenue			
Other Financing	\$ 319,580	\$ 250,000	\$ 250,000
Taxes	6,020,618	6,174,631	6,406,000
Taxes and Other Revenue	\$ 6,340,198	\$ 6,424,631	\$ 6,656,000
Total Revenue	\$ 6,340,198	\$ 6,424,631	\$ 6,656,000
EXPENSE:			
Parks And Recreation			
Ramp Tax	\$ 6,144,494	\$ 6,621,825	\$ 13,239,269
Parks And Recreation	\$ 6,144,494	\$ 6,621,825	\$ 13,239,269
Total Expense	\$ 6,144,494	\$ 6,621,825	\$ 13,239,269
Ramp Tax Fund - Additions to (Uses of) Fund Balance	\$ 195,704	\$ (197,194)	\$ (6,583,269)

2025 Tentative Budget

26830000 - Ramp Tax

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
REVENUE:					
405040	Ramp Sales Tax	\$ 6,020,618	\$ 6,535,000	\$ 6,174,631	\$ 6,406,000
497500	Interest	319,580	100,000	250,000	250,000
Total Revenue		\$ 6,340,198	\$ 6,635,000	\$ 6,424,631	\$ 6,656,000
EXPENSE:					
Current Expense					
612000	Approp To Other Agency	\$ 6,054,185	\$ 13,381,800	\$ 6,528,531	\$ 13,142,474
615000	Administrative Fees	90,309	98,025	93,294	96,795
Subtotal for Current Expense		\$ 6,144,494	\$ 13,479,825	\$ 6,621,825	\$ 13,239,269
Total Expense		\$ 6,144,494	\$ 13,479,825	\$ 6,621,825	\$ 13,239,269
Total Additions to (Uses of) Fund Balance		\$ 195,704	\$ (6,844,825)	\$ (197,194)	\$ (6,583,269)

Tourism Fund

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

2025 Tentative Budget by Fund

Tourism

	2023 Actual	2024 Estimated	2025 Tentative
REVENUE:			
Taxes and Other Revenue			
Taxes	\$ 9,105,852	\$ 9,396,262	\$ 9,650,000
Taxes and Other Revenue	\$ 9,105,852	\$ 9,396,262	\$ 9,650,000
Total Revenue	\$ 9,105,852	\$ 9,396,262	\$ 9,650,000
EXPENSE:			
Parks And Recreation			
Tourism	\$ 7,084,859	\$ 8,647,112	\$ 10,585,918
Parks And Recreation	\$ 7,084,859	\$ 8,647,112	\$ 10,585,918
Total Expense	\$ 7,084,859	\$ 8,647,112	\$ 10,585,918
Tourism - Additions to (Uses of) Fund Balance	\$ 2,020,993	\$ 749,150	\$ (935,918)

26835000 - Tourism

26835000 - Tourism

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
REVENUE:					
407000	Leased Vehicle Fees	\$ 674,780	\$ 642,000	\$ 711,080	\$ 750,000
407200	Restaurant Tax	5,667,496	5,897,000	5,854,854	6,050,000
407400	Transient Room Tax	2,763,576	3,028,000	2,830,328	2,850,000
Total Revenue		\$ 9,105,852	\$ 9,567,000	\$ 9,396,262	\$ 9,650,000
EXPENSE:					
Current Expense					
612010	Convention Bureau	\$ 1,550,000	\$ 1,577,900	\$ 1,577,900	\$ 1,599,801
630050	Legacy Grants	34,500	46,680	46,680	37,000
630055	Goal Foundation	64,000	62,000	62,000	62,000
636000	Marketing And Promotions	35,000	35,000	35,000	35,000
Subtotal for Current Expense		\$ 1,683,500	\$ 1,721,580	\$ 1,721,580	\$ 1,733,801
Interdepartmental					
850000	Transfers To Other Funds	\$ 5,401,359	\$ 8,067,564	\$ 6,925,532	\$ 8,852,117
Subtotal for Interdepartmental		\$ 5,401,359	\$ 8,067,564	\$ 6,925,532	\$ 8,852,117
Total Expense		\$ 7,084,859	\$ 9,789,144	\$ 8,647,112	\$ 10,585,918
Total Additions to (Uses of) Fund Balance		\$ 2,020,993	\$ (222,144)	\$ 749,150	\$ (935,918)

Debt Service Fund

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

2025 Tentative Budget by Fund Debt Service Fund

	2023 Actual	2024 Estimated	2025 Tentative
REVENUE:			
Taxes and Other Revenue			
License And Fees	\$ 182,838	\$ 183,000	\$ 185,000
Other Financing	222,924	225,475	218,500
Taxes	3,503,935	3,506,000	3,472,000
Taxes and Other Revenue	\$ 3,909,697	\$ 3,914,475	\$ 3,875,500
Total Revenue	\$ 3,909,697	\$ 3,914,475	\$ 3,875,500
EXPENSE:			
Debt Service			
Debt Service	\$ 3,553,255	\$ 3,602,800	\$ 3,609,000
Debt Service	\$ 3,553,255	\$ 3,602,800	\$ 3,609,000
Total Expense	\$ 3,553,255	\$ 3,602,800	\$ 3,609,000
Debt Service Fund - Additions to (Uses of) Fund Balance	\$ 356,442	\$ 311,675	\$ 266,500

2025 Tentative Budget

30820110 - General Obligation Bonds

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
REVENUE:					
401000	Current Property Taxes	\$ 3,409,911	\$ 3,383,000	\$ 3,424,000	\$ 3,390,000
401005	Interest on Current Prop Tax	13,327	-	-	-
401010	Delinquent Taxes	77,297	78,000	79,000	79,000
401020	Interest On Delinquent Taxes	3,401	3,000	3,000	3,000
420000	Registered Vehicle Fees	182,838	175,000	183,000	185,000
Total Revenue		\$ 3,686,774	\$ 3,639,000	\$ 3,689,000	\$ 3,657,000
EXPENSE:					
Total Additions to (Uses of) Fund Balance		\$ 3,686,774	\$ 3,639,000	\$ 3,689,000	\$ 3,657,000

2025 Tentative Budget

30820111 - 2013 GO Bond

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
EXPENSE:					
Debt and Equipment					
715000	Principal	\$ 1,755,000	\$ -	\$ -	\$ -
715500	Interest Expense	3,656	-	-	-
716500	Trustee Fees	750	3,000	3,000	3,000
Subtotal for Debt and Equipment		\$ 1,759,406	\$ 3,000	\$ 3,000	\$ 3,000
Total Expense		\$ 1,759,406	\$ 3,000	\$ 3,000	\$ 3,000
Total Additions to (Uses of) Fund Balance		\$ (1,759,406)	\$ (3,000)	\$ (3,000)	\$ (3,000)

2025 Tentative Budget

30820112 - 2016 GO Bonds

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
REVENUE:					
497500	Interest	\$ 1,326	\$ -	\$ 1,145	\$ -
Total Revenue		\$ 1,326	\$ -	\$ 1,145	\$ -
EXPENSE:					
Debt and Equipment					
715000	Principal	\$ 500,000	\$ 515,000	\$ 515,000	\$ 535,000
715500	Interest Expense	213,215	206,500	206,500	185,200
716500	Trustee Fees	500	3,000	3,000	3,000
Subtotal for Debt and Equipment		\$ 713,715	\$ 724,500	\$ 724,500	\$ 723,200
Total Expense		\$ 713,715	\$ 724,500	\$ 724,500	\$ 723,200
Total Additions to (Uses of) Fund Balance		\$ (712,389)	\$ (724,500)	\$ (723,355)	\$ (723,200)

2025 Tentative Budget

30820113 - 2020 GO Bonds

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
REVENUE:					
497500	Interest	\$ 1,647	\$ -	\$ 4,530	\$ -
Total Revenue		\$ 1,647	\$ -	\$ 4,530	\$ -
EXPENSE:					
Debt and Equipment					
715000	Principal	\$ 475,000	\$ 2,275,000	\$ 2,275,000	\$ 2,300,000
715500	Interest Expense	384,799	377,500	377,500	361,300
716500	Trustee Fees	-	3,000	3,000	3,000
Subtotal for Debt and Equipment		\$ 859,799	\$ 2,655,500	\$ 2,655,500	\$ 2,664,300
Total Expense		\$ 859,799	\$ 2,655,500	\$ 2,655,500	\$ 2,664,300
Total Additions to (Uses of) Fund Balance		\$ (858,152)	\$ (2,655,500)	\$ (2,650,970)	\$ (2,664,300)

2025 Tentative Budget

30820125 - 2014B Sales Tax Bond

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
EXPENSE:					
Debt and Equipment					
716500	Trustee Fees	\$ 1,000	\$ -	\$ -	\$ -
Subtotal for Debt and Equipment		\$ 1,000	\$ -	\$ -	\$ -
Total Expense		\$ 1,000	\$ -	\$ -	\$ -
Total Additions to (Uses of) Fund Balance		\$ (1,000)	\$ -	\$ -	\$ -

2025 Tentative Budget

30820127 - 2020 Sales Tax Bonds

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
REVENUE:					
495500	Transfers From Other Funds	\$ 219,951	\$ 219,800	\$ 219,800	\$ 218,500
497500	Interest	0	-	-	-
Total Revenue		\$ 219,951	\$ 219,800	\$ 219,800	\$ 218,500
EXPENSE:					
Debt and Equipment					
715000	Principal	\$ 201,000	\$ 203,000	\$ 203,000	\$ 204,000
715500	Interest Expense	14,835	13,800	13,800	11,500
716500	Trustee Fees	3,500	3,000	3,000	3,000
Subtotal for Debt and Equipment		\$ 219,335	\$ 219,800	\$ 219,800	\$ 218,500
Total Expense		\$ 219,335	\$ 219,800	\$ 219,800	\$ 218,500
Total Additions to (Uses of) Fund Balance		\$ 616	\$ -	\$ -	\$ -

Special Assessment Bond Fund

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

2025 Tentative Budget by Fund Special Assessment Bond Fund

	2023 Actual	2024 Estimated	2025 Tentative
REVENUE:			
Taxes and Other Revenue			
Other Financing	\$ 270,249	\$ 107,105	\$ 100,000
Taxes	1,434,282	1,636,013	1,631,800
Taxes and Other Revenue	\$ 1,704,531	\$ 1,743,118	\$ 1,731,800
Total Revenue	\$ 1,704,531	\$ 1,743,118	\$ 1,731,800
EXPENSE:			
Debt Service			
Special Assessment Bond	\$ 1,705,667	\$ 1,676,013	\$ 1,676,800
Debt Service	\$ 1,705,667	\$ 1,676,013	\$ 1,676,800
Total Expense	\$ 1,705,667	\$ 1,676,013	\$ 1,676,800
Special Assessment Bond Fund - Additions to (Uses of) Fund Balance	\$ (1,136)	\$ 67,105	\$ 55,000

2025 Tentative Budget

31825140 - 2013 SAA Bond

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
REVENUE:					
401100	Special Assessment	\$ 1,434,282	\$ 1,576,013	\$ 1,636,013	\$ 1,631,800
497500	Interest	268,258	100,000	107,105	100,000
497700	Fair Value Adjustment	1,991	-	-	-
Total Revenue		\$ 1,704,531	\$ 1,676,013	\$ 1,743,118	\$ 1,731,800
EXPENSE:					
Current Expense					
690030	Trust / Escrow Disbursement	\$ 44,635	\$ 40,000	\$ 40,000	\$ 45,000
Subtotal for Current Expense		\$ 44,635	\$ 40,000	\$ 40,000	\$ 45,000
Debt and Equipment					
715000	Principal	\$ 1,030,000	\$ 1,000,000	\$ 1,000,000	\$ 1,050,000
715500	Interest Expense	626,232	602,513	602,513	549,200
716500	Trustee Fees	4,800	33,500	33,500	32,600
Subtotal for Debt and Equipment		\$ 1,661,032	\$ 1,636,013	\$ 1,636,013	\$ 1,631,800
Total Expense		\$ 1,705,667	\$ 1,676,013	\$ 1,676,013	\$ 1,676,800
Total Additions to (Uses of) Fund Balance		\$ (1,136)	\$ -	\$ 67,105	\$ 55,000

Capital Projects Fund

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

2025 Tentative Budget by Fund Capital Projects Fund

	2023 Actual	2024 Estimated	2025 Tentative
REVENUE:			
Taxes and Other Revenue			
Other Financing	\$ 8,775,613	\$ 3,889,000	\$ 3,839,000
Taxes and Other Revenue	\$ 8,775,613	\$ 3,889,000	\$ 3,839,000
Total Revenue	\$ 8,775,613	\$ 3,889,000	\$ 3,839,000
EXPENSE:			
Capital Projects			
Capital Improvements	\$ 4,149,592	\$ 10,799,803	\$ 11,655,730
Capital Projects	\$ 4,149,592	\$ 10,799,803	\$ 11,655,730
Total Expense	\$ 4,149,592	\$ 10,799,803	\$ 11,655,730
Capital Projects Fund - Additions to (Uses of) Fund Balance	\$ 4,626,022	\$ (6,910,803)	\$ (7,816,730)

2025 Tentative Budget

35850000 - Capital Improvements

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
REVENUE:					
495500	Transfers From Other Funds	\$ 8,618,604	\$ 3,739,000	\$ 3,739,000	\$ 3,739,000
497500	Interest	157,009	50,000	150,000	100,000
Total Revenue		\$ 8,775,613	\$ 3,789,000	\$ 3,889,000	\$ 3,839,000
EXPENSE:					
Current Expense					
630000	Special Projects	\$ -	\$ 400,000	\$ 400,000	\$ 264,000
Subtotal for Current Expense		\$ -	\$ 400,000	\$ 400,000	\$ 264,000
Debt and Equipment					
761000	Construction Project	\$ -	\$ -	\$ 2,157	\$ -
761200	Building Improvements	3,304,101	22,848,713	10,000,000	5,746,000
761400	Improvements	730,031	374,471	374,471	-
763000	Software	115,460	-	23,175	100,000
Subtotal for Debt and Equipment		\$ 4,149,592	\$ 23,223,184	\$ 10,399,803	\$ 5,846,000
Interdepartmental					
850000	Transfers To Other Funds	\$ -	\$ -	\$ -	\$ 5,545,730
Subtotal for Interdepartmental		\$ -	\$ -	\$ -	\$ 5,545,730
Total Expense		\$ 4,149,592	\$ 23,623,184	\$ 10,799,803	\$ 11,655,730
Total Additions to (Uses of) Fund Balance		\$ 4,626,022	\$ (19,834,184)	\$ (6,910,803)	\$ (7,816,730)

Flood Control Fund

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

2025 Tentative Budget by Fund Flood Control

	2023 Actual	2024 Estimated	2025 Tentative
REVENUE:			
Taxes and Other Revenue			
License And Fees	\$ 116,499	\$ 116,000	\$ 117,000
Other Financing	118,198	-	-
Taxes	2,236,086	2,379,800	2,448,000
Taxes and Other Revenue	\$ 2,470,782	\$ 2,495,800	\$ 2,565,000
Total Revenue	\$ 2,470,782	\$ 2,495,800	\$ 2,565,000
EXPENSE:			
Streets And Public Improvement			
Flood Control	\$ 893,368	\$ 1,436,376	\$ 1,328,000
Streets And Public Improvement	\$ 893,368	\$ 1,436,376	\$ 1,328,000
Total Expense	\$ 893,368	\$ 1,436,376	\$ 1,328,000
Flood Control - Additions to (Uses of) Fund Balance	\$ 1,577,415	\$ 1,059,424	\$ 1,237,000

2025 Tentative Budget

37406000 - Flood Control

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
REVENUE:					
401000	Current Property Taxes	\$ 2,185,787	\$ 2,309,500	\$ 2,332,800	\$ 2,401,000
401005	Interest on Current Prop Tax	8,541	-	-	-
401010	Delinquent Taxes	40,521	35,000	45,000	45,000
401020	Interest On Delinquent Taxes	1,238	1,000	2,000	2,000
420000	Registered Vehicle Fees	116,499	115,000	116,000	117,000
497500	Interest	118,198	-	-	-
Total Revenue		\$ 2,470,782	\$ 2,460,500	\$ 2,495,800	\$ 2,565,000
EXPENSE:					
Current Expense					
620000	Office Expense/Supplies	\$ -	\$ 500	\$ 500	\$ 500
625000	Equipment Maintenance	-	20,000	20,000	20,000
625200	Fuel Expense	1,687	-	1,518	-
630000	Special Projects	586,846	600,000	600,000	-
640000	Special Supplies	-	5,000	5,000	5,000
670000	Contracted Services	-	-	-	300,000
Subtotal for Current Expense		\$ 588,533	\$ 625,500	\$ 627,018	\$ 325,500
Debt and Equipment					
760500	Infrastructure	\$ -	\$ 500,000	\$ 500,000	\$ 1,000,000
764000	Capital Equipment	299,852	300,000	306,900	-
Subtotal for Debt and Equipment		\$ 299,852	\$ 800,000	\$ 806,900	\$ 1,000,000
Interdepartmental					
810050	Interdept Chrg Risk Mgmt	\$ 341	\$ 137	\$ 137	\$ -
811500	Administrative Services	4,642	-	2,321	2,500
Subtotal for Interdepartmental		\$ 4,983	\$ 137	\$ 2,458	\$ 2,500
Total Expense		\$ 893,368	\$ 1,425,637	\$ 1,436,376	\$ 1,328,000
Total Additions to (Uses of) Fund Balance		\$ 1,577,415	\$ 1,034,863	\$ 1,059,424	\$ 1,237,000

Solid Waste Transfer Station Fund

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

2025 Tentative Budget by Fund Solid Waste Transfer Station

	2023 Actual	2024 Estimated	2025 Tentative
REVENUE:			
Taxes and Other Revenue			
Charges For Services	\$ 13,078,921	\$ 13,515,000	\$ 13,515,000
Miscellaneous	574,066	525,000	525,000
Other Financing	312,995	150,000	100,000
Taxes and Other Revenue	\$ 13,965,982	\$ 14,190,000	\$ 14,140,000
Total Revenue	\$ 13,965,982	\$ 14,190,000	\$ 14,140,000
EXPENSE:			
Business-Type			
Transfer Station	\$ 14,417,088	\$ 13,161,800	\$ 13,411,785
Business-Type	\$ 14,417,088	\$ 13,161,800	\$ 13,411,785
Total Expense	\$ 14,417,088	\$ 13,161,800	\$ 13,411,785
Solid Waste Transfer Station - Additions to (Uses of) Fund Balance	\$ (451,106)	\$ 1,028,200	\$ 728,215

2025 Tentative Budget

40450410 - Landfill C&D

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
REVENUE:					
430050	Service Fees	\$ 1,086,394	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000
441000	Rent Revenue	245,760	250,000	400,000	400,000
496000	Sale Of Fixed Assets	10,000	-	-	-
Total Revenue		\$ 1,342,154	\$ 1,350,000	\$ 1,500,000	\$ 1,500,000
EXPENSE:					
Salaries and Wages					
519900	Allocated Salaries and Wages	\$ 350,824	\$ 250,000	\$ 350,000	\$ 350,000
529900	Allocated Benefits	234,780	150,000	210,000	210,000
Subtotal for Salaries and Wages		\$ 585,605	\$ 400,000	\$ 560,000	\$ 560,000
Training & Travel					
550000	Training/Travel	\$ -	\$ 1,500	\$ 1,500	\$ 1,500
Subtotal for Training & Travel		\$ -	\$ 1,500	\$ 1,500	\$ 1,500
Current Expense					
555000	Meals/Entertainment	\$ -	\$ 500	\$ 500	\$ 500
610000	Purchasing Card	-	-	20	-
625000	Equipment Maintenance	9,671	-	19,569	-
630000	Special Projects	7,400	-	-	-
630030	Disposal/Ecdc	205,238	300,000	400,000	400,000
640000	Special Supplies	-	200	200	200
Subtotal for Current Expense		\$ 222,310	\$ 300,700	\$ 420,289	\$ 400,700
Debt and Equipment					
766000	Closure Costs	\$ 59,629	\$ -	\$ -	\$ -
Subtotal for Debt and Equipment		\$ 59,629	\$ -	\$ -	\$ -
Interdepartmental					
811500	Administrative Services	\$ 6,726	\$ 8,300	\$ 8,300	\$ 7,568
Subtotal for Interdepartmental		\$ 6,726	\$ 8,300	\$ 8,300	\$ 7,568
Total Expense		\$ 874,269	\$ 710,500	\$ 990,089	\$ 969,768
Total Additions to (Uses of) Fund Balance		\$ 467,884	\$ 639,500	\$ 509,911	\$ 530,232

2025 Tentative Budget

40450415 - Landfill Compost

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
REVENUE:					
450020	Composting Revenue	\$ 326,312	\$ 330,000	\$ 325,000	\$ 325,000
491500	Over/Short	(57)	-	-	-
Total Revenue		\$ 326,255	\$ 330,000	\$ 325,000	\$ 325,000
EXPENSE:					
Salaries and Wages					
519900	Allocated Salaries and Wages	\$ 355,423	\$ 250,000	\$ 280,000	\$ 280,000
529900	Allocated Benefits	113,907	100,000	125,000	125,000
Subtotal for Salaries and Wages		\$ 469,330	\$ 350,000	\$ 405,000	\$ 405,000
Current Expense					
620000	Office Expense/Supplies	\$ 67	\$ -	\$ -	\$ -
625000	Equipment Maintenance	10,937	25,000	25,000	25,000
625200	Fuel Expense	7,730	-	7,820	-
626000	Building Maintenance	57	-	-	-
630045	Compost Facility	36,296	81,500	81,500	81,500
640000	Special Supplies	3,727	150	150	150
Subtotal for Current Expense		\$ 58,813	\$ 106,650	\$ 114,470	\$ 106,650
Debt and Equipment					
761200	Building Improvements	\$ 111	\$ -	\$ 924	\$ -
Subtotal for Debt and Equipment		\$ 111	\$ -	\$ 924	\$ -
Interdepartmental					
811500	Administrative Services	\$ 1,736	\$ 3,500	\$ 3,500	\$ 3,467
Subtotal for Interdepartmental		\$ 1,736	\$ 3,500	\$ 3,500	\$ 3,467
Total Expense		\$ 529,989	\$ 460,150	\$ 523,894	\$ 515,117
Total Additions to (Uses of) Fund Balance		\$ (203,734)	\$ (130,150)	\$ (198,894)	\$ (190,117)

2025 Tentative Budget

40450430 - Transfer Station

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
REVENUE:					
430050	Service Fees	\$ 11,704,934	\$ 11,272,000	\$ 12,000,000	\$ 12,000,000
432034	Recycling Revenue	11,233	15,000	15,000	15,000
441000	Rent Revenue	30,601	-	-	-
450015	Salvage Revenue	247,754	250,000	200,000	200,000
490000	Miscellaneous Revenue	2,802	-	-	-
491500	Over/Short	122	-	-	-
496000	Sale Of Fixed Assets	108,713	-	-	-
497500	Interest	191,416	75,000	150,000	100,000
Total Revenue		\$ 12,297,573	\$ 11,612,000	\$ 12,365,000	\$ 12,315,000
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	\$ 1,471,576	\$ 1,734,645	\$ 1,587,993	\$ 1,777,824
510005	Overtime	181,671	-	100,000	100,000
519900	Allocated Salaries and Wages	(706,247)	(500,000)	(630,000)	(630,000)
520001	Health/Dental Insurance	346,583	484,945	440,298	601,430
520005	Disability	8,207	8,572	8,555	8,344
520010	Retirement	297,475	321,179	305,833	311,673
520015	FICA	121,245	132,700	124,474	136,004
520020	Termination Pool	53,343	47,144	47,373	48,308
520025	Workers Comp	21,528	23,053	22,391	23,298
529900	Allocated Benefits	(348,688)	(250,000)	(335,000)	(335,000)
Subtotal for Salaries and Wages		\$ 1,446,694	\$ 2,002,238	\$ 1,671,916	\$ 2,041,880
Training & Travel					
550000	Training/Travel	\$ 3,008	\$ 4,000	\$ 4,000	\$ 4,000
Subtotal for Training & Travel		\$ 3,008	\$ 4,000	\$ 4,000	\$ 4,000
Current Expense					
555000	Meals/Entertainment	\$ 4,200	\$ 3,000	\$ 3,000	\$ 3,000
610000	Purchasing Card	51	-	-	-
610100	Reimbursable Sales Tax	575	-	-	-
620000	Office Expense/Supplies	14,785	4,500	10,858	4,500
621000	Subscriptions	720	360	360	360
624205	Bank Charges	54,903	36,000	55,000	36,000
625000	Equipment Maintenance	399,731	346,569	425,000	346,500
625200	Fuel Expense	106,408	50,000	100,000	150,000
625300	Software Maint	2,616	840	2,600	840

2025 Tentative Budget (Continued)

40450430 - Transfer Station

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
626000	Building Maintenance	151,159	94,000	100,000	94,000
627000	Utilities	42,680	45,000	45,000	45,000
628000	Telephone	7,018	2,800	7,000	2,800
630000	Special Projects	40,056	-	-	-
630025	Contract Labor	35,129	15,000	-	15,000
630030	Disposal/Ecdc	7,553,053	7,491,190	7,500,000	7,666,190
630032	Tire Dispo	1,923	-	-	-
630035	Hazardous Waste	13,233	40,000	30,000	40,000
630040	Recycling	5,003	8,000	8,000	8,000
635000	Special Services	708	5,000	5,000	5,000
640000	Special Supplies	33,339	20,000	25,000	20,000
640040	First Aid Supplies	28,046	10,000	20,000	10,000
640044	Misc Shop Supplies	13,180	10,000	16,000	10,000
Subtotal for Current Expense		\$ 8,508,517	\$ 8,182,259	\$ 8,352,818	\$ 8,457,190
Debt and Equipment					
761200	Building Improvements	\$ 257,093	\$ -	\$ -	\$ 220,000
761400	Improvements	993,238	-	3,039	-
763000	Software	8,350	-	2,350	-
764000	Capital Equipment	1,084,714	725,000	725,000	311,000
765000	Controlled Assets	449,365	85,000	85,000	85,000
766000	Closure Costs	3,107	30,000	30,000	30,000
780000	Depreciation	-	480,000	480,000	480,000
Subtotal for Debt and Equipment		\$ 2,795,867	\$ 1,320,000	\$ 1,325,389	\$ 1,126,000
Interdepartmental					
810020	Interdept Charges Telephone	\$ 6,464	\$ 4,669	\$ 4,669	\$ 4,669
810030	Interdept Charges Fleet	28,765	53,111	53,111	1,350
810040	Interdept Charges Computer	3,677	4,926	4,926	4,147
810050	Interdept Charg Risk Mgmt	34,930	37,487	37,487	42,460
811500	Administrative Services	184,909	193,500	193,500	245,204
Subtotal for Interdepartmental		\$ 258,744	\$ 293,693	\$ 293,693	\$ 297,830
Total Expense		\$ 13,012,829	\$ 11,802,190	\$ 11,647,817	\$ 11,926,900
Total Additions to (Uses of) Fund Balance		\$ (715,256)	\$ (190,190)	\$ 717,183	\$ 388,100

Animal Shelter Fund

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

2025 Tentative Budget by Fund Animal Shelter

	2023 Actual	2024 Estimated	2025 Tentative
REVENUE:			
Taxes and Other Revenue			
Charges For Services	\$ 1,088,108	\$ 1,058,428	\$ 1,213,993
Other Financing	69,636	150,000	12,000
Taxes and Other Revenue	\$ 1,157,744	\$ 1,208,428	\$ 1,225,993
Total Revenue	\$ 1,157,744	\$ 1,208,428	\$ 1,225,993
EXPENSE:			
Public Safety			
Animal Shelter	\$ 1,303,159	\$ 1,275,889	\$ 1,351,940
Public Safety	\$ 1,303,159	\$ 1,275,889	\$ 1,351,940
Total Expense	\$ 1,303,159	\$ 1,275,889	\$ 1,351,940
Animal Shelter - Additions to (Uses of) Fund Balance	\$ (145,415)	\$ (67,461)	\$ (125,947)

2025 Tentative Budget

42156000 - Animal Shelter

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
REVENUE:					
430050	Service Fees	\$ 960,511	\$ 983,428	\$ 983,428	\$ 1,108,993
434000	Animal Shelter Fees	76,804	75,000	45,000	75,000
434005	Animal Adoption Fees	50,792	30,000	30,000	30,000
490500	Donations	33,094	12,000	130,000	12,000
491000	Sundry Revenue	29,773	25,000	20,000	-
491500	Over/Short	(12)	-	-	-
497500	Interest	6,780	-	-	-
Total Revenue		\$ 1,157,744	\$ 1,125,428	\$ 1,208,428	\$ 1,225,993
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	\$ 488,759	\$ 500,071	\$ 505,234	\$ 556,762
510005	Overtime	17,376	10,000	11,789	10,000
510500	Employee Incentives	-	1,300	1,300	1,300
519900	Allocated Salaries and Wages	-	-	-	25,000
520001	Health/Dental Insurance	46,767	82,039	78,002	104,751
520005	Disability	2,175	2,269	2,320	2,219
520010	Retirement	75,651	83,713	78,339	81,515
520015	FICA	37,988	38,255	39,087	39,341
520020	Termination Pool	14,135	12,478	12,842	12,846
520025	Workers Comp	4,851	4,479	4,847	4,605
Subtotal for Salaries and Wages		\$ 687,700	\$ 734,605	\$ 733,761	\$ 838,338
Training & Travel					
550000	Training/Travel	\$ 210	\$ 3,000	\$ 3,000	\$ 3,000
Subtotal for Training & Travel		\$ 210	\$ 3,000	\$ 3,000	\$ 3,000
Current Expense					
610100	Reimbursable Sales Tax	\$ 90	\$ -	\$ 137	\$ -
620000	Office Expense/Supplies	4,450	4,500	4,500	4,500
624205	Bank Charges	98	25	25	25
625000	Equipment Maintenance	710	-	-	-
625200	Fuel Expense	1,786	1,000	1,000	1,000
626000	Building Maintenance	77,046	76,000	76,000	76,000
627000	Utilities	81,539	54,000	54,000	54,000

2025 Tentative Budget (Continued)

42156000 - Animal Shelter

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
640000	Special Supplies	11,739	17,000	17,000	17,000
640022	Quartermaster	1,454	3,800	3,800	3,800
640026	Adoption Supplies	6,286	25,000	25,000	25,000
640032	Animal Feed/Care	29,746	30,000	30,000	30,000
674500	Veterinary Services	21,929	15,000	15,000	15,000
Subtotal for Current Expense		\$ 236,873	\$ 226,325	\$ 226,462	\$ 226,325
Debt and Equipment					
761200	Building Improvements	\$ 109,766	\$ -	\$ 3,042	\$ -
761400	Improvements	-	30,000	30,000	-
Subtotal for Debt and Equipment		\$ 109,766	\$ 30,000	\$ 33,042	\$ -
Interdepartmental					
810010	Interdept Charges Print Copy	\$ 1,135	\$ 1,090	\$ 1,090	\$ 1,176
810020	Interdept Charges Telephone	5,386	3,592	3,592	3,592
810040	Interdept Charges Computer	2,128	3,269	3,269	3,269
810050	Interdept Charg Risk Mgmt	5,165	12,274	12,274	13,351
811500	Administrative Services	34,843	39,600	39,600	44,389
850000	Transfers To Other Funds	219,951	219,800	219,800	218,500
Subtotal for Interdepartmental		\$ 268,609	\$ 279,625	\$ 279,625	\$ 284,277
Total Expense		\$ 1,303,159	\$ 1,273,554	\$ 1,275,889	\$ 1,351,940
Total Additions to (Uses of) Fund Balance		\$ (145,415)	\$ (148,126)	\$ (67,461)	\$ (125,947)

Fleet Management

This fund accounts for operations of the County’s fleet of vehicles. Resources come from charges to departments’ budgets based on the actual costs of vehicles, insurance, and administration.

2025 Tentative Budget by Fund Fleet Management

	2023 Actual	2024 Estimated	2025 Tentative
REVENUE:			
Taxes and Other Revenue			
Charges For Services	\$ 1,315,844	\$ 825,766	\$ 652,448
Other Financing	233,363	109,025	100,000
Taxes and Other Revenue	\$ 1,549,206	\$ 934,791	\$ 752,448
Total Revenue	\$ 1,549,206	\$ 934,791	\$ 752,448
EXPENSE:			
Internal Service			
Fleet Management Dept	\$ 1,246,063	\$ 1,900,394	\$ 4,088,237
Internal Service	\$ 1,246,063	\$ 1,900,394	\$ 4,088,237
Total Expense	\$ 1,246,063	\$ 1,900,394	\$ 4,088,237
Fleet Management - Additions to (Uses of) Fund Balance	\$ 303,143	\$ (965,604)	\$ (3,335,789)

2025 Tentative Budget

50460000 - Fleet Department

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
REVENUE:					
444000	Vehicle Fees	\$ 1,315,844	\$ 1,234,992	\$ 825,766	\$ 652,448
496000	Sale Of Fixed Assets	96,455	100,000	9,025	-
497500	Interest	136,908	-	100,000	100,000
Total Revenue		\$ 1,549,206	\$ 1,334,992	\$ 934,791	\$ 752,448
EXPENSE:					
Salaries and Wages					
519900	Allocated Salaries and Wages	\$ 55,765	\$ 45,000	\$ 45,000	\$ 45,000
Subtotal for Salaries and Wages		\$ 55,765	\$ 45,000	\$ 45,000	\$ 45,000
Current Expense					
620000	Office Expense/Supplies	\$ 190	\$ 500	\$ 500	\$ 500
625000	Equipment Maintenance	11,555	11,500	11,500	11,500
625200	Fuel Expense	4,734	-	2,127	-
625300	Software Maint	2,880	13,000	13,000	13,000
628600	Telephone	474	470	470	470
Subtotal for Current Expense		\$ 19,833	\$ 25,470	\$ 27,597	\$ 25,470
Debt and Equipment					
763000	Software	\$ 1,982	\$ -	\$ -	\$ -
764000	Capital Equipment	1,142,120	1,812,380	1,812,380	3,989,658
Subtotal for Debt and Equipment		\$ 1,144,102	\$ 1,812,380	\$ 1,812,380	\$ 3,989,658
Interdepartmental					
810020	Interdept Charges Telephone	\$ 39	\$ -	\$ -	\$ -
810030	Interdept Charges Fleet	8,237	10,169	10,169	9,792
810050	Interdept Charg Risk Mgmt	15,596	3,148	3,148	5,261
811500	Administrative Services	2,490	2,100	2,100	13,056
Subtotal for Interdepartmental		\$ 26,363	\$ 15,417	\$ 15,417	\$ 28,109
Total Expense		\$ 1,246,063	\$ 1,898,267	\$ 1,900,394	\$ 4,088,237
Total Additions to (Uses of) Fund Balance		\$ 303,143	\$ (563,275)	\$ (965,604)	\$ (3,335,789)

Garage Fund

This fund accounts for operations of the County’s Garage. Resources come from charges to departments’ budgets based on the actual costs of work performed on County vehicles.

2025 Tentative Budget by Fund Garage Fund

	2023 Actual	2024 Estimated	2025 Tentative
REVENUE:			
Taxes and Other Revenue			
Charges For Services	\$ 882,933	\$ 820,000	\$ 980,000
Other Financing	18,454	10,000	10,000
Taxes and Other Revenue	\$ 901,387	\$ 830,000	\$ 990,000
Total Revenue	\$ 901,387	\$ 830,000	\$ 990,000
EXPENSE:			
Streets And Public Improvement			
Garage	\$ 926,272	\$ 893,990	\$ 1,006,648
Streets And Public Improvement	\$ 926,272	\$ 893,990	\$ 1,006,648
Total Expense	\$ 926,272	\$ 893,990	\$ 1,006,648
Garage Fund - Additions to (Uses of) Fund Balance	\$ (24,885)	\$ (63,990)	\$ (16,648)

2025 Tentative Budget

50408000 - Garage

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
REVENUE:					
430050	Service Fees	\$ 882,933	\$ 923,159	\$ 820,000	\$ 980,000
490000	Miscellaneous Revenue	1,400	-	-	-
497500	Interest	17,054	-	10,000	10,000
Total Revenue		\$ 901,387	\$ 923,159	\$ 830,000	\$ 990,000
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	\$ 247,534	\$ 302,469	\$ 296,134	\$ 313,371
510005	Overtime	5,816	-	2,032	-
519900	Allocated Salaries and Wages	(55,765)	(45,000)	(29,515)	(45,000)
520001	Health/Dental Insurance	75,769	109,988	89,309	95,044
520005	Disability	1,267	1,512	1,492	1,489
520010	Retirement	48,119	56,437	54,068	55,337
520015	FICA	18,198	23,139	21,465	23,973
520020	Termination Pool	8,234	8,318	8,253	8,618
520025	Workers Comp	2,830	3,435	3,406	3,559
Subtotal for Salaries and Wages		\$ 352,002	\$ 460,299	\$ 446,643	\$ 456,390
Training & Travel					
550000	Training/Travel	\$ 574	\$ 1,000	\$ 1,000	\$ 1,000
Subtotal for Training & Travel		\$ 574	\$ 1,000	\$ 1,000	\$ 1,000
Current Expense					
555000	Meals/Entertainment	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
610100	Reimbursable Sales Tax	144	-	11	-
620000	Office Expense/Supplies	165	2,000	2,000	2,000
625000	Equipment Maintenance	1,667	5,000	5,000	5,000
625200	Fuel Expense	3,370	3,500	3,500	3,500
625300	Software Maint	2,123	8,840	8,840	8,840
626000	Building Maintenance	8,717	10,000	10,000	10,000
627000	Utilities	15,513	18,000	18,000	18,000
640000	Special Supplies	479,734	350,000	350,000	450,000
Subtotal for Current Expense		\$ 511,432	\$ 398,340	\$ 398,351	\$ 498,340
Debt and Equipment					
763000	Software	\$ 263	\$ -	\$ -	\$ -
764000	Capital Equipment	29,286	-	-	-
765000	Controlled Assets	-	10,000	10,000	10,000
Subtotal for Debt and Equipment		\$ 29,549	\$ 10,000	\$ 10,000	\$ 10,000

2025 Tentative Budget (Continued)

50408000 - Garage

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
Interdepartmental					
810020	Interdept Charges Telephone	\$ 1,796	\$ 1,077	\$ 1,077	\$ 1,077
810030	Interdept Charges Fleet	10,530	10,530	10,530	9,090
810040	Interdept Charges Computer	1,245	1,217	1,217	1,750
810050	Interdept Charg Risk Mgmt	4,067	3,771	3,771	4,159
811500	Administrative Services	15,078	21,400	21,400	24,842
Subtotal for Interdepartmental		\$ 32,715	\$ 37,996	\$ 37,996	\$ 40,918
Total Expense		\$ 926,272	\$ 907,635	\$ 893,990	\$ 1,006,648
Total Additions to (Uses of) Fund Balance		\$ (24,885)	\$ 15,524	\$ (63,990)	\$ (16,648)

Risk Management

This fund accounts for the County’s insurance coverage and loss prevention activities. Coverage is provided using a combination of self-insurance and private insurance. Resources come from charges to departments’ budgets based on estimates of insurance premium costs and self-insured expenses for the current year.

2025 Tentative Budget by Fund Risk Management

	2023 Actual	2024 Estimated	2025 Tentative
REVENUE:			
Taxes and Other Revenue			
Charges For Services	\$ 2,162,021	\$ 2,460,314	\$ 2,542,096
Other Financing	46,545	-	40,000
Taxes and Other Revenue	\$ 2,208,567	\$ 2,460,314	\$ 2,582,096
Total Revenue	\$ 2,208,567	\$ 2,460,314	\$ 2,582,096
EXPENSE:			
Internal Service			
Risk Management	\$ 2,264,885	\$ 2,521,002	\$ 2,582,096
Internal Service	\$ 2,264,885	\$ 2,521,002	\$ 2,582,096
Total Expense	\$ 2,264,885	\$ 2,521,002	\$ 2,582,096
Risk Management - Additions to (Uses of) Fund Balance	\$ (56,318)	\$ (60,687)	\$ -

2025 Tentative Budget

51126000 - Risk Management

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
REVENUE:					
430050	Service Fees	\$ 2,162,021	\$ 2,443,481	\$ 2,460,314	\$ 2,542,096
491000	Sundry Revenue	72	-	-	-
493000	Proceeds From Insurance	24,816	40,000	-	40,000
497500	Interest	21,657	-	-	-
Total Revenue		\$ 2,208,567	\$ 2,483,481	\$ 2,460,314	\$ 2,582,096
EXPENSE:					
Current Expense					
610100	Reimbursable Sales Tax	\$ 22	\$ -	\$ -	\$ -
654000	Service Fees	-	10,000	10,000	10,000
670000	Contracted Services	13,984	17,518	17,518	18,405
671010	Self Insured Claims	76,772	50,000	50,000	50,000
671030	Unemployment Comp Claims	74,695	45,000	45,000	45,000
673500	Workman Comp Claims	1,400	2,000	2,000	2,000
675500	Risk Insurance	2,098,011	2,358,963	2,396,484	2,456,691
Subtotal for Current Expense		\$ 2,264,885	\$ 2,483,481	\$ 2,521,002	\$ 2,582,096
Total Expense		\$ 2,264,885	\$ 2,483,481	\$ 2,521,002	\$ 2,582,096
Total Additions to (Uses of) Fund Balance		\$ (56,318)	\$ 0	\$ (60,687)	\$ -

Treasurers Trust Fund

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

2025 Tentative Budget by Fund Treasurers Trust Fund

	2023 Actual	2024 Estimated	2025 Tentative
REVENUE:			
Taxes and Other Revenue			
Charges For Services	\$ 69,699	\$ 70,000	\$ 70,000
License And Fees	9,008	8,000	8,000
Other Financing	4,485,869	7,670,000	7,670,000
Taxes and Other Revenue	\$ 4,564,576	\$ 7,748,000	\$ 7,748,000
Total Revenue	\$ 4,564,576	\$ 7,748,000	\$ 7,748,000
EXPENSE:			
Fiduciary			
Treasurer Trust	\$ 7,473,905	\$ 7,761,660	\$ 7,753,000
Fiduciary	\$ 7,473,905	\$ 7,761,660	\$ 7,753,000
Total Expense	\$ 7,473,905	\$ 7,761,660	\$ 7,753,000
Treasurers Trust Fund - Additions to (Uses of) Fund Balance	\$ (2,909,330)	\$ (13,660)	\$ (5,000)

2025 Tentative Budget

60890000 - Trust and Agency

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
REVENUE:					
422000	Licenses And Fees	\$ 9,008	\$ 8,000	\$ 8,000	\$ 8,000
430500	Service Fees	69,699	70,000	70,000	70,000
490600	Escrow Receipts	4,340,612	7,645,000	7,645,000	7,645,000
491000	Sundry Revenue	145,257	30,000	25,000	25,000
Total Revenue		\$ 4,564,576	\$ 7,753,000	\$ 7,748,000	\$ 7,748,000
EXPENSE:					
Training & Travel					
550000	Training/Travel	\$ 1,592	\$ 5,000	\$ 13,585	\$ 5,000
Subtotal for Training & Travel		\$ 1,592	\$ 5,000	\$ 13,585	\$ 5,000
Current Expense					
640000	Special Supplies	\$ 211,259	\$ 78,000	\$ 78,000	\$ 78,000
660000	Rent	-	-	75	-
690030	Trust / Escrow Disbursement	7,260,555	7,645,000	7,645,000	7,645,000
699000	Sundry	500	25,000	25,000	25,000
Subtotal for Current Expense		\$ 7,472,314	\$ 7,748,000	\$ 7,748,075	\$ 7,748,000
Total Expense		\$ 7,473,905	\$ 7,753,000	\$ 7,761,660	\$ 7,753,000
Total Additions to (Uses of) Fund Balance		\$ (2,909,330)	\$ -	\$ (13,660)	\$ (5,000)

Health Fund

The Weber Morgan Health Department is an interlocal agreement between Weber and Morgan counties to provide their residents with Public Health Services. Its principal revenue sources include intergovernmental revenues, property taxes, and charges for services.

2025 Tentative Budget by Fund Health Fund

	2023 Actual	2024 Estimated	2025 Tentative
REVENUE:			
Taxes and Other Revenue			
Charges For Services	\$ 2,890,110	\$ 3,013,510	\$ 2,953,270
Intergovernmental	10,712,554	10,833,129	10,585,706
License And Fees	106,791	107,000	108,000
Other Financing	621,502	187,277	38,500
Taxes	2,051,119	2,508,400	2,820,996
Taxes and Other Revenue	\$ 16,382,075	\$ 16,649,315	\$ 16,506,472
Total Revenue	\$ 16,382,075	\$ 16,649,315	\$ 16,506,472
EXPENSE:			
Public Health And Welfare			
Weber Morgan Health Department	\$ 15,511,104	\$ 16,952,053	\$ 16,893,250
Public Health And Welfare	\$ 15,511,104	\$ 16,952,053	\$ 16,893,250
Total Expense	\$ 15,511,104	\$ 16,952,053	\$ 16,893,250
Health Fund - Additions to (Uses of) Fund Balance	\$ 870,972	\$ (302,738)	\$ (386,779)

2025 Tentative Budget

70900000 - Health Administration

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
REVENUE:					
401000	Current Property Taxes	\$ 1,996,562	\$ 2,435,500	\$ 2,460,400	\$ 2,772,996
401005	Interest on Current Prop Tax	7,803	-	-	-
401010	Delinquent Taxes	44,912	44,000	46,000	46,000
401020	Interest On Delinquent Taxes	1,842	2,000	2,000	2,000
410000	Federal Grants	2,387,971	1,865,705	1,850,000	1,500,000
415000	State Grants	620,555	620,000	620,000	620,000
416000	Grants From Local Units	247,856	150,000	170,922	170,922
420000	Registered Vehicle Fees	106,791	106,000	107,000	108,000
430065	Vital Statistics	349,221	355,000	350,000	355,000
441000	Rent Revenue	3,600	3,600	3,600	3,600
491000	Sundry Revenue	38	-	10	-
493000	Proceeds From Insurance	17,585	-	-	-
495000	Contributions And Transfers	-	-	138,210	-
496000	Sale Of Fixed Assets	19,580	21,000	29,200	21,000
497500	Interest	200,874	20,000	-	-
498000	Transfer From Restricted Acct	13,880	-	-	-
Total Revenue		\$ 6,019,071	\$ 5,622,805	\$ 5,777,342	\$ 5,599,518
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	\$ 2,236,583	\$ 1,993,690	\$ 1,989,702	\$ 1,985,175
510001	Auto Allowance	613	-	-	-
510005	Overtime	2,256	-	9	-
510500	Employee Incentives	8,936	10,000	11,086	10,000
519900	Allocated Salaries and Wages	(242,335)	-	-	-
520001	Health/Dental Insurance	413,713	449,997	414,825	367,656
520005	Disability	11,164	9,608	9,732	8,927
520010	Retirement	415,304	387,137	355,684	333,086
520015	FICA	163,887	146,999	144,699	145,562
520020	Termination Pool	72,562	52,843	53,813	51,683
520025	Workers Comp	15,997	11,821	15,494	13,554
529900	Allocated Benefits	(138,415)	-	-	-
Subtotal for Salaries and Wages		\$ 2,960,263	\$ 3,062,095	\$ 2,995,045	\$ 2,915,643

2025 Tentative Budget (Continued)

70900000 - Health Administration

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
Training & Travel					
550000	Training/Travel	\$ 28,939	\$ 42,000	\$ 43,000	\$ 82,300
550005	Mileage Reimbursement	4,210	4,200	4,200	4,200
550010	Transportation	20,047	7,000	26,000	7,000
550015	Lodging	25,056	14,000	31,000	14,000
550020	Per Diem	9,639	4,997	8,000	4,997
550990	Allocated Travel and Training	(10,551)	-	-	-
Subtotal for Training & Travel		\$ 77,340	\$ 72,197	\$ 112,200	\$ 112,497
Current Expense					
555000	Meals/Entertainment	\$ 12,781	\$ 10,000	\$ 12,000	\$ 12,000
610100	Reimbursable Sales Tax	1,869	-	-	-
615000	Administrative Fees	185,000	243,670	243,670	243,670
620000	Office Expense/Supplies	23,109	11,000	14,000	16,000
620010	Postage	2,565	2,200	2,200	2,200
621000	Subscriptions	55,755	75,000	75,000	75,000
624205	Bank Charges	22,748	20,000	20,000	20,000
625000	Equipment Maintenance	22,661	2,000	9,000	2,000
625200	Fuel Expense	11,772	4,500	4,500	4,500
625300	Software Maint	-	-	-	25,000
626000	Building Maintenance	47,941	47,000	47,000	48,000
627000	Utilities	36,030	34,000	36,000	42,000
628000	Telephone	3,173	2,500	2,500	2,500
630000	Special Projects	53,517	30,000	30,000	30,000
630060	Consultants	97,993	128,596	206,580	108,040
635000	Special Services	113,096	89,000	120,000	55,000
640000	Special Supplies	79,180	71,450	76,450	81,000
660000	Rent	143,773	6,750	9,000	9,000
670100	Pass Through Grant Pmt	64,650	16,449	6,000	-
671000	Data Processing Services	50,000	50,000	50,000	50,000
675500	Risk Insurance	61,753	70,929	71,893	73,126
698000	Allocated Overhead	(178,362)	-	-	-
Subtotal for Current Expense		\$ 911,004	\$ 915,044	\$ 1,035,793	\$ 899,036

2025 Tentative Budget (Continued)

70900000 - Health Administration

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
Debt and Equipment					
761200	Building Improvements	\$ 55,064	\$ 147,500	\$ 147,800	\$ -
763000	Software	21,563	27,000	27,000	2,000
764000	Capital Equipment	84,331	183,730	145,000	70,000
765000	Controlled Assets	22,797	9,000	27,000	9,000
Subtotal for Debt and Equipment		\$ 183,756	\$ 367,230	\$ 346,800	\$ 81,000
Interdepartmental					
810020	Interdept Charges Telephone	\$ 12,926	\$ 13,289	\$ 13,289	\$ 13,289
810040	Interdept Charges Computer	5,400	10,080	10,080	8,280
810050	Interdept Charg Risk Mgmt	-	19,604	19,604	22,531
Subtotal for Interdepartmental		\$ 18,326	\$ 42,973	\$ 42,973	\$ 44,100
Total Expense		\$ 4,150,690	\$ 4,459,538	\$ 4,532,811	\$ 4,052,276
Total Additions to (Uses of) Fund Balance		\$ 1,868,381	\$ 1,163,267	\$ 1,244,531	\$ 1,547,242

2025 Tentative Budget

70900705 - Clinical Nursing Services

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
REVENUE:					
410000	Federal Grants	\$ 585,164	\$ 434,312	\$ 500,000	\$ 443,148
415000	State Grants	88,453	87,759	87,759	87,759
416000	Grants From Local Units	2,490	-	2,000	2,000
436504	Immunizations	529,907	319,450	431,000	432,600
436506	Flu Immunizations	136,593	135,000	135,000	135,000
436508	Tb Supplies	10,227	11,000	10,100	10,500
436510	STD Fee	6,415	6,800	6,000	6,000
436514	HIV / AIDS	1,320	1,000	1,000	1,000
436516	Immigration	28,638	20,000	29,315	30,000
436520	BYB Title XIX	4,171	4,500	1,000	1,000
436526	Pregnancy Testing	20	40	1,500	1,500
491000	Sundry Revenue	6,586	1,800	8,000	8,000
Total Revenue		\$ 1,399,982	\$ 1,021,661	\$ 1,212,674	\$ 1,158,507
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	\$ 1,083,328	\$ 1,280,972	\$ 1,174,340	\$ 1,301,096
510001	Auto Allowance	11	-	-	-
519900	Allocated Salaries and Wages	57,136	-	-	-
520001	Health/Dental Insurance	201,875	237,582	237,921	275,463
520005	Disability	5,417	6,317	5,853	6,151
520010	Retirement	197,779	237,244	210,767	228,888
520015	FICA	78,662	96,648	85,285	99,063
520020	Termination Pool	35,216	34,743	32,397	35,611
520025	Workers Comp	11,550	15,133	12,437	15,528
529900	Allocated Benefits	38,997	-	-	-
Subtotal for Salaries and Wages		\$ 1,709,972	\$ 1,908,639	\$ 1,759,003	\$ 1,961,798
Training & Travel					
550000	Training/Travel	\$ 2,272	\$ 5,000	\$ 4,963	\$ 7,000
550005	Mileage Reimbursement	1,736	6,000	1,300	2,500
550010	Transportation	853	1,500	1,500	2,000
550015	Lodging	890	2,500	3,725	3,500
550020	Per Diem	564	1,200	1,100	1,200
550990	Allocated Travel and Training	3,056	-	-	-
Subtotal for Training & Travel		\$ 9,371	\$ 16,200	\$ 12,588	\$ 16,200

2025 Tentative Budget (Continued)

70900705 - Clinical Nursing Services

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
Current Expense					
555000	Meals/Entertainment	\$ 1,575	\$ 1,400	\$ 1,400	\$ 1,400
610100	Reimbursable Sales Tax	2	-	-	-
620000	Office Expense/Supplies	4,279	5,000	5,000	5,000
620010	Postage	1,074	1,400	1,400	1,400
621000	Subscriptions	9,699	7,000	3,000	3,500
625000	Equipment Maintenance	63	300	300	300
625200	Fuel Expense	77	200	650	650
626000	Building Maintenance	14,335	19,000	19,000	19,000
627000	Utilities	14,557	21,000	21,000	21,000
630060	Consultants	1,375	1,375	-	-
635000	Special Services	52,625	65,000	65,000	65,000
640000	Special Supplies	167,006	10,000	18,000	18,000
646000	Medical Supplies	187,254	302,168	302,168	302,168
660000	Rent	57,554	2,250	2,250	2,250
698000	Allocated Overhead	52,382	-	-	-
Subtotal for Current Expense		\$ 563,858	\$ 436,093	\$ 439,168	\$ 439,668
Debt and Equipment					
764000	Capital Equipment	\$ -	\$ 8,000	\$ -	\$ 8,000
765000	Controlled Assets	12,025	3,000	5,000	5,000
Subtotal for Debt and Equipment		\$ 12,025	\$ 11,000	\$ 5,000	\$ 13,000
Interdepartmental					
810020	Interdept Charges Telephone	\$ 9,338	\$ 10,416	\$ 10,416	\$ 10,416
810040	Interdept Charges Computer	3,480	4,800	4,800	4,440
Subtotal for Interdepartmental		\$ 12,818	\$ 15,216	\$ 15,216	\$ 14,856
Total Expense		\$ 2,308,044	\$ 2,387,147	\$ 2,230,974	\$ 2,445,522
Total Additions to (Uses of) Fund Balance		\$ (908,062)	\$ (1,365,486)	\$ (1,018,300)	\$ (1,287,015)

2025 Tentative Budget

70900710 - Environmental Health

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
REVENUE:					
410000	Federal Grants	\$ 246,007	\$ 242,985	\$ 440,131	\$ 1,053,303
415000	State Grants	127,375	144,000	140,364	139,904
416000	Grants From Local Units	13,411	13,000	13,000	13,000
430057	Mass Gathering Fees	8,375	9,350	9,510	9,350
436002	Wastewater	143,106	120,000	120,000	120,000
436004	Station Fees	229,525	450,000	450,000	450,000
436006	Water Analysis	24,548	19,000	19,000	19,000
437002	Tanning / Tattoo Permits	34,506	15,000	30,859	30,000
437004	Food Service Program Revenue	156,165	130,000	140,000	140,000
437006	Business License Review	3,390	2,000	3,000	3,000
437008	Swimming Pools	117,495	125,000	134,270	125,000
437010	Food Service Revenue	443,006	480,000	480,000	480,000
437012	I/M Program	20,392	16,000	18,500	18,000
437014	Child Care Inspections	3,580	3,000	3,000	3,000
437016	Waste Haulers	12,330	15,000	13,635	13,000
437017	I/M Emmission Cert	526,050	515,000	515,000	515,000
437018	I/M Program	8,839	4,000	3,930	4,000
437019	IM Program Consent Agree	14,840	-	10,369	-
437020	Illegal Drug Site Fee	47,105	45,000	43,520	45,000
445000	Fines And Fees	6,945	-	2,695	-
491000	Sundry Revenue	18,103	12,000	6,857	7,000
496000	Sale Of Fixed Assets	7,995	2,500	5,000	2,500
Total Revenue		\$ 2,213,088	\$ 2,362,835	\$ 2,602,640	\$ 3,190,057
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	\$ 1,251,707	\$ 1,491,060	\$ 1,398,970	\$ 1,531,106
510001	Auto Allowance	11	-	-	-
510005	Overtime	1,641	-	325	-
510500	Employee Incentives	875	-	-	-
519900	Allocated Salaries and Wages	65,329	-	-	-
520001	Health/Dental Insurance	226,993	337,586	303,134	352,859
520005	Disability	6,103	7,437	7,031	7,209
520010	Retirement	231,221	280,786	259,619	270,461
520015	FICA	92,070	113,782	100,988	116,108
520020	Termination Pool	39,666	40,902	38,937	41,738

2025 Tentative Budget (Continued)

70900710 - Environmental Health

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
520025	Workers Comp	15,775	17,959	18,001	18,476
529900	Allocated Benefits	44,828	-	-	-
Subtotal for Salaries and Wages		\$ 1,976,218	\$ 2,289,512	\$ 2,127,005	\$ 2,337,959
Training & Travel					
550000	Training/Travel	\$ 6,040	\$ 9,500	\$ 9,500	\$ 9,500
550005	Mileage Reimbursement	344	700	700	700
550010	Transportation	1,374	2,000	3,024	2,000
550015	Lodging	4,311	4,600	4,600	4,600
550020	Per Diem	1,414	2,800	2,800	2,800
550990	Allocated Travel and Training	3,400	-	-	-
Subtotal for Training & Travel		\$ 16,883	\$ 19,600	\$ 20,624	\$ 19,600
Current Expense					
555000	Meals/Entertainment	\$ 1,332	\$ 1,500	\$ 1,500	\$ 1,800
610100	Reimbursable Sales Tax	60	-	12	-
620000	Office Expense/Supplies	4,360	6,500	6,500	6,500
620010	Postage	11,303	10,000	10,000	10,000
621000	Subscriptions	7,144	4,000	5,020	5,000
625000	Equipment Maintenance	7,888	10,144	10,144	10,144
625200	Fuel Expense	2,178	4,356	4,356	4,356
625500	Grant Funded Repairs	179,359	91,600	270,469	680,000
626000	Building Maintenance	22,341	25,800	25,800	25,800
627000	Utilities	22,811	29,000	29,000	29,000
628000	Telephone	2,164	3,400	3,400	3,400
630060	Consultants	960	-	3,940	1,600
635000	Special Services	58,618	60,000	69,300	114,240
640000	Special Supplies	24,818	25,000	25,000	25,000
660000	Rent	87,573	4,500	4,500	4,500
698000	Allocated Overhead	53,718	-	-	-
Subtotal for Current Expense		\$ 486,626	\$ 275,800	\$ 468,940	\$ 921,340
Debt and Equipment					
761200	Building Improvements	\$ 5,632	\$ -	\$ -	\$ -
763000	Software	122	1,000	1,000	1,000
764000	Capital Equipment	4,500	-	-	-
765000	Controlled Assets	14,102	14,000	14,000	14,000
Subtotal for Debt and Equipment		\$ 24,356	\$ 15,000	\$ 15,000	\$ 15,000
Interdepartmental					

2025 Tentative Budget (Continued)

70900710 - Environmental Health

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
810020	Interdept Charges Telephone	\$ 9,336	\$ 9,338	\$ 9,338	\$ 9,338
810040	Interdept Charges Computer	4,800	5,040	5,040	5,160
Subtotal for Interdepartmental		\$ 14,136	\$ 14,378	\$ 14,378	\$ 14,498
Total Expense		\$ 2,518,219	\$ 2,614,291	\$ 2,645,947	\$ 3,308,397
Total Additions to (Uses of) Fund Balance		\$ (305,132)	\$ (251,456)	\$ (43,307)	\$ (118,340)

2025 Tentative Budget

70900715 - Community Health

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
REVENUE:					
410000	Federal Grants	\$ 1,335,380	\$ 1,893,704	\$ 1,701,912	\$ 1,370,275
415000	State Grants	837,789	817,680	847,163	843,799
416000	Grants From Local Units	18,977	17,000	28,000	-
430050	Service Fees	30	-	-	-
445000	Fines And Fees	19,773	1,000	47,707	2,720
495000	Contributions And Transfers	336,762	-	-	-
Total Revenue		\$ 2,548,713	\$ 2,729,384	\$ 2,624,782	\$ 2,216,794
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	\$ 769,979	\$ 1,341,408	\$ 1,214,365	\$ 1,116,420
510001	Auto Allowance	68	-	-	-
510005	Overtime	-	-	921	-
510500	Employee Incentives	875	-	-	-
519900	Allocated Salaries and Wages	63,519	-	-	-
520001	Health/Dental Insurance	142,028	291,809	327,788	286,944
520005	Disability	3,578	5,792	5,876	4,961
520010	Retirement	128,882	250,215	209,769	185,545
520015	FICA	56,609	95,075	87,753	85,406
520020	Termination Pool	23,257	31,858	32,514	28,720
520025	Workers Comp	9,516	11,472	10,637	12,087
529900	Allocated Benefits	29,653	-	-	-
Subtotal for Salaries and Wages		\$ 1,227,966	\$ 2,027,630	\$ 1,889,624	\$ 1,720,083
Training & Travel					
550000	Training/Travel	\$ 15,305	\$ 57,400	\$ 12,450	\$ 36,510
550005	Mileage Reimbursement	2,329	2,000	3,000	2,000
550010	Transportation	6,551	7,500	7,500	7,500
550015	Lodging	19,372	8,550	9,550	8,550
550020	Per Diem	7,169	4,761	6,500	4,761
550990	Allocated Travel and Training	2,154	-	-	-
Subtotal for Training & Travel		\$ 52,880	\$ 80,211	\$ 39,000	\$ 59,321
Current Expense					
555000	Meals/Entertainment	\$ 9,593	\$ 6,000	\$ 10,000	\$ 15,400
610100	Reimbursable Sales Tax	52	-	-	-
620000	Office Expense/Supplies	1,220	6,550	6,550	4,000
620010	Postage	321	900	900	500

2025 Tentative Budget (Continued)

70900715 - Community Health

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
621000	Subscriptions	1,635	4,000	4,000	4,000
625000	Equipment Maintenance	324	2,800	2,800	2,100
625200	Fuel Expense	463	-	700	700
626000	Building Maintenance	25,275	18,000	18,000	18,000
627000	Utilities	11,375	12,000	12,000	12,000
628000	Telephone	5,242	2,000	3,000	3,000
630000	Special Projects	-	21,700	21,700	29,700
630060	Consultants	10,388	5,000	5,000	32,700
635000	Special Services	54,469	30,000	54,000	54,000
640000	Special Supplies	74,755	111,000	87,000	155,799
660000	Rent	2,250	2,250	2,250	2,250
670000	Contracted Services	-	38,333	10,000	20,000
670100	Pass Through Grant Pmt	726,816	734,909	769,909	326,416
698000	Allocated Overhead	38,674	-	-	-
699000	Sundry	-	90,531	-	-
Subtotal for Current Expense		\$ 962,851	\$ 1,085,973	\$ 1,007,809	\$ 680,565
Debt and Equipment					
761200	Building Improvements	\$ -	\$ -	\$ 10,664	\$ -
763000	Software	-	3,500	3,500	3,500
765000	Controlled Assets	4,455	14,800	3,570	17,300
Subtotal for Debt and Equipment		\$ 4,455	\$ 18,300	\$ 17,734	\$ 20,800
Interdepartmental					
810020	Interdept Charges Telephone	\$ 9,337	\$ 10,716	\$ 10,716	\$ 10,056
810040	Interdept Charges Computer	4,320	4,200	4,200	6,120
Subtotal for Interdepartmental		\$ 13,657	\$ 14,916	\$ 14,916	\$ 16,176
Total Expense		\$ 2,261,807	\$ 3,227,030	\$ 2,969,083	\$ 2,496,945
Total Additions to (Uses of) Fund Balance		\$ 286,905	\$ (497,646)	\$ (344,302)	\$ (280,151)

2025 Tentative Budget

70900730 - Women Infants & Children

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
REVENUE:					
410000	Federal Grants	\$ 1,208,754	\$ 1,063,860	\$ 1,116,481	\$ 1,026,199
410100	WIC Commodities	2,992,371	2,710,466	3,315,396	3,315,396
491000	Sundry Revenue	98	-	-	-
Total Revenue		\$ 4,201,222	\$ 3,774,326	\$ 4,431,877	\$ 4,341,595
EXPENSE:					
Salaries and Wages					
510000	Salaries And Wages	\$ 665,004	\$ 712,671	\$ 727,401	\$ 738,153
510001	Auto Allowance	27	-	-	-
510005	Overtime	131	-	598	-
519900	Allocated Salaries and Wages	56,350	-	-	-
520001	Health/Dental Insurance	148,061	147,759	178,626	205,931
520005	Disability	3,278	3,466	3,582	3,414
520010	Retirement	118,973	127,684	127,606	125,201
520015	FICA	48,766	54,471	53,089	56,469
520020	Termination Pool	21,306	19,061	19,810	19,764
520025	Workers Comp	6,101	6,567	6,807	6,809
529900	Allocated Benefits	25,014	-	-	-
Subtotal for Salaries and Wages		\$ 1,093,011	\$ 1,071,679	\$ 1,117,518	\$ 1,155,741
Training & Travel					
550000	Training/Travel	\$ 5,586	\$ 5,000	\$ 4,300	\$ 5,000
550005	Mileage Reimbursement	93	500	100	500
550010	Transportation	2,731	1,500	1,500	1,500
550015	Lodging	4,019	2,000	3,800	4,000
550020	Per Diem	1,408	1,000	610	1,000
550990	Allocated Travel and Training	1,942	-	-	-
Subtotal for Training & Travel		\$ 15,778	\$ 10,000	\$ 10,310	\$ 12,000
Current Expense					
555000	Meals/Entertainment	\$ 687	\$ 900	\$ 900	\$ 900
620000	Office Expense/Supplies	13,082	5,000	10,000	5,000
620010	Postage	20,047	5,000	10,000	10,000
621000	Subscriptions	415	1,500	500	1,500
625000	Equipment Maintenance	28	500	300	300
625200	Fuel Expense	53	-	200	200
626000	Building Maintenance	27,274	25,000	25,000	25,000
627000	Utilities	11,288	14,000	14,000	14,000

2025 Tentative Budget (Continued)

70900730 - Women Infants & Children

Object	Description	2023 Actual	2024 Revised Budget	2024 Estimated	2025 Tentative
635000	Special Services	4,920	6,000	6,000	6,000
640000	Special Supplies	21,466	10,000	25,000	10,000
640024	Commodities	2,992,371	2,710,466	3,315,396	3,315,396
646000	Medical Supplies	13,461	10,000	10,000	10,000
660000	Rent	2,250	2,250	2,250	2,250
698000	Allocated Overhead	33,588	-	-	-
Subtotal for Current Expense		\$ 3,140,929	\$ 2,790,616	\$ 3,419,546	\$ 3,400,546
Debt and Equipment					
761200	Building Improvements	\$ -	\$ -	\$ 5,000	\$ -
765000	Controlled Assets	9,570	12,000	12,000	12,000
Subtotal for Debt and Equipment		\$ 9,570	\$ 12,000	\$ 17,000	\$ 12,000
Interdepartmental					
810020	Interdept Charges Telephone	\$ 10,055	\$ 7,183	\$ 7,183	\$ 7,183
810040	Interdept Charges Computer	3,000	1,680	1,680	2,640
Subtotal for Interdepartmental		\$ 13,055	\$ 8,863	\$ 8,863	\$ 9,823
Total Expense		\$ 4,272,343	\$ 3,893,158	\$ 4,573,238	\$ 4,590,110
Total Additions to (Uses of) Fund Balance		\$ (71,120)	\$ (118,832)	\$ (141,360)	\$ (248,515)

Supplemental Section



Transportation Projects

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

Requested Capital Project Expenditures	Approved	Spent*	Remaining
Transportation Development			
Farr West - 4000 North	\$3,925,030	\$0	\$3,925,030
Farr West - 1740 West Extension	900,000	\$0	900,000
Farr West - 3300 North (PH1)	1,058,000	\$0	1,058,000
Harrisville - West Harrisville RD.	477,000	\$0	477,000
Hooper - 5500 West	5,431,449	\$2,670,495	2,760,955
Marriott - Slaterville - 1700 S. & 1200 W.	4,262,000	\$439,089	3,822,911
North Ogden - 400 East	4,653,000	\$0	4,653,000
Ogden - 1200 S. Overpass (Rail Study)	250,000	\$28,891	221,109
Ogden - 17th Street	4,083,330	\$3,781,588	301,742
Ogden - 20th Street & Lincoln Signal	186,000	\$0	186,000
Ogden - North Street (Phase 2)	1,303,000	\$923,084	379,916
Ogden - 20th Street (Phase 3)	2,524,000	\$409,271	2,114,729
Ogden - D Avenue	4,332,000	\$0	4,332,000
Ogden - BRT - 23rd Street	1,000,000	\$0	1,000,000
Ogden - 2nd Street (PH1)	3,522,000	\$0	3,522,000
Plain City - 3600 West	420,360	\$35,730	384,630
Plain City - 1975 N.	162,468	\$0	162,468
Plain City - North Plain City RD (PH 1 & 2)	3,252,440	\$0	3,252,440
North Plain City RD (PH3)	3,000,000	\$0	3,000,000
Pleasant View - 2725/2775 North Connection	5,427,000	\$0	5,427,000
Pleasant View - Rulon White	4,635,642	\$2,036,943	2,598,699
Pleasant View - Skyline Drive Env.	250,000	\$49,101	200,900
Roy City - 4300 West	652,804	\$0	652,804
Roy City - 6000 S. Roundabout	1,100,000	\$0	1,100,000
Roy City - 4800 S. Canal Crossing	338,000	\$0	338,000
Weber County - 12th Street (Phase 3)	11,257,550	\$281,939	10,975,611
Weber County - 4100 N.	1,451,000	\$8,003	1,442,997
Weber County - 2550 S. (Phase 1)	8,976,000	\$438,016	8,537,984
Weber County - 2550 S. (Phase 2)	2,091,000	\$0	2,091,000
West Haven - 1800/2100 S. Connector	4,804,000	\$0	4,804,000
West Haven - 2700 West	1,892,000	\$0	1,892,000
West Haven - 1800 S. 1900 W. Realignment	100,000	\$0	100,000
West Haven - 3300 S. & 5100 W.	4,798,000	\$0	4,798,000
West Haven - 4300 W. & 4000 S.	900,000	\$0	900,000

West Haven - 5100 W. & 4000 S.	900,000	\$0	900,000
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Corridor Preservation

Hooper - 5500 West	344,460	\$311,326	33,134
Marriott - Slaterville - Pioneer RD.	3,349,712	\$1,404,610	1,945,102
Ogden - 1200 S. Overpass	1,600,000	\$133,302	1,466,698
Ogden - 20th Street & Lincoln Signal	14,000	\$0	14,000
Ogden - North Street (Phase 2)	330,000	\$290,883	39,117
Plain City - 1975 N.	35,650	\$8,381	27,269
Plain City - North Plain City RD (PH 1 & 2)	416,960	\$0	416,960
Pleasant View - Skyline Drive ROW	3,828,702	\$1,163,741	2,664,961
UTA / Ogden - Commuter Rail (Loan)	3,000,000	\$0	3,000,000
UTA / Ogden - Commuter Rail	1,500,000	\$0	1,500,000
Weber County - 3300 S.	1,475,000	\$1,044,494	430,506
West Haven - Midland Drive	507,590	\$0	507,590
West Haven - 3300/3600 S. Connector	2,800,000	\$0	2,800,000
West Haven - 1800 S. 1900 W. Realignment	250,000	\$0	250,000

Local Transportation Sales Tax

Ogden Valley Wayfinding	130,000	\$75,495	54,505
ARTERIAL & COLLECTOR HWY REPAIRS	1,784,699	\$371,570	1,413,129
Weber Pathways	400,000	\$316,000	84,000
Hwy 162 mill & overlay	700,000	\$574,447	125,553
UDOT Bridge Repair	264,030	\$69,292	194,738
Rulon White Blvd	2,000,000	\$684,063	1,315,937
12th Street to 8300 W	2,000,000	\$0	2,000,000
Chip Seal - Maverick to 4100 N	300,000	\$0	300,000
Pathways - Onetime	170,000	\$0	170,000
Rulon White Blvd Mill and Overlay	500,000	\$0	500,000
4100 North from Hwy 162 to 2900 E	250,000	\$0	250,000
3900 W & 4000 N - 2.6 miles of overlay	300,000	\$0	300,000
Hwy 166 from Hwy 39 to 1 mile	325,000	\$0	325,000
12th street - from 8300 W to county line (2.5 miles)	750,000	\$0	750,000

Grand Total	\$123,640,876	\$17,549,753	\$106,091,123
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*Estimate of spending through September 30, 2024

County Wide Capital Projects & Facility Improvements Plan

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

Requested Capital Project	2025	2026	2027	2028+	Total
Weber Center Parking Structure	\$ 15,000,000	\$ 15,000,000	\$ -	\$ -	\$ 30,000,000
Weber Center Remodel	7,000,000	10,000,000	-	-	17,000,000
Ice Sheet Renovation	8,000,000	8,000,000	-	-	16,000,000
Jail Expansion	-	-	30,000,000	-	30,000,000
Golden Spike Renovation	-	-	10,000,000	90,000,000	100,000,000
North West Library	-	-	-	39,000,000	39,000,000
Grand Total	\$ 30,000,000	\$ 33,000,000	\$ 40,000,000	\$ 129,000,000	\$ 232,000,000

Municipal Services Fund Improvements

The following schedule shows the Municipal Services Fund's requested capital projects. Funding has not yet been identified for these projects.

Requested Capital Project Expenditures	2025	2026	2027	2028+	Total
Road Projects					
4300 W school sidewalk improvements	\$150,000	-	-	-	\$150,000
Sidewalk improvements by new elementary school	150,000	-	-	-	150,000
2200 South Improvements by High School	250,000	-	-	-	250,000
Weber Industrial Park Intersection Eccles and Rulon White	-	700,000	-	-	700,000
Missing Ped Ramp at Skyline Dr. and Wasatch Dr.	-	20,000	-	-	20,000
Pineview Middle Inlet Bridge Design	-	150,000	-	1,500,000	1,650,000
SR-162 Bridge Design over the North Fork River	-	400,000	-	4,000,000	4,400,000
Storm Water Projects					
4550 West 2800 South (to 4700 West); Tucker's SD Project	250,000	-	-	-	250,000
Cross Gutter Removal: 6225 South 2225 east Uintah	50,000	-	-	-	50,000
Jared Sewell Combe Road SD Inlet Project	40,000	-	-	-	40,000
1800 South 48" Pipe From Halcyon to 4300 West	-	-	600,000	600,000	1,200,000
Drainage From above Shaw Dr. to River	-	100,000	-	-	100,000
Wolf Creek to relieve Willow Brook Ln.	-	20,000	-	-	20,000
Arrow Leaf SD Outfall tie in	-	-	10,000	10,000	20,000
Willow Brook Lane and Creek View Dr. Relief Box	-	-	-	50,000	50,000
Trail Impact Fees					
Combe Road	50,000	50,000	200,000	200,000	500,000
Pathway Connection: Farr West to Rail Trail (4000 N)	250,000	-	-	-	250,000
900 South 4150 to 3600 W	200,000	-	-	-	200,000
4100 N bridge and road extension	200,000	200,000	200,000	-	600,000
New Pathway: 1800 S	100,000	-	100,000	-	200,000
Ogden Canyon Trail	-	200,000	-	-	200,000
New Pathway: WW Village Canal Trail	-	100,000	-	-	100,000
Intersection Improvements: 3500 W and 12th	-	30,000	-	-	30,000
New Pathway: 4300 West	-	100,000	100,000	-	200,000
New Pathway Bridge: 4300 West and RR	-	-	100,000	-	100,000
New Pathway: 3500 West	-	-	-	100,000	100,000
New Pathway: 2200 S	-	-	-	100,000	100,000
Storm Drain Impact Fees - Lower Valley					

2200 South Storm Drain Improvements by High School	150,000	-	-	-	150,000
Industrial Pond Outlet Structure	150,000	-	-	-	150,000
Upgrade Walker Slough Crossings (4300 West & 1400 South)	20,000	-	-	-	20,000
Upgrade Piping Along 3900 West with Taylor Landing Project	-	100,000	-	-	100,000
Finish 1800 South 48" Pipe to 4300 West	-	75,000	400,000	-	475,000
Upgrade Walker Slough 4300 West Crossing	-	-	500,000	-	500,000
Walker Slough 1900 South Crossing	-	-	100,000	-	100,000
Mc Farland SD Crossing for the Walker Slough	-	-	80,000	-	80,000
Upgrade Pipe Crossing under RR at 9350 West	-	-	-	500,000	500,000
Upgrade Pipe Crossing at 12th and 8800 West	-	-	-	200,000	200,000

Storm Drain Impact Fees - Upper Valley

Turn Pocket Storm drain upgrades	200,000	-	-	-	200,000
Elkhorn Detention Pond Outlet	-	50,000	-	-	50,000
3300 East Storm Drain Project	-	-	100,000	-	100,000
1900 North Drainage into Mini Creek at about 6210 East	-	-	-	50,000	50,000
Eden Acres Phase 2 Extension to the Lindsay Ditch	-	-	-	1,200,000	1,200,000

Storm Drain Impact Fees - Lower Valley

Deeper Line in Windmill	300,000	-	-	-	300,000
Deeper Line in Terakee River	-	400,000	-	-	400,000
Lift Station Pay Back to Windmill	-	25,000	25,000	25,000	75,000
Lift Station Pay Back to Terakee River	-	-	25,000	25,000	50,000

Road Impact Fees - Lower Valley

Turn Pocket Design	100,000	-	-	-	100,000
2550 South	250,000	-	-	-	250,000
Property Acquisition	100,000	-	-	-	100,000
2200 South Widening by High School	110,000	-	-	-	110,000
Install Turn Pockets	-	400,000	-	-	400,000
3500 West Improvements (UDOT)	-	300,000	-	-	300,000
2200 South Widening	-	500,000	-	-	500,000
Misc. Road Widening	-	100,000	100,000	100,000	300,000
3500 West straighten between 12th Street and 900 South.	-	-	-	300,000	300,000

Road Impact Fees - Upper Valley

4100 North and 3300 East Intersection Turn Pockets	150,000	-	-	-	150,000
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4100 North (Bridges) Connection	250,000	-	-	-	250,000
4100 North Extension	-	500,000	-	-	500,000
Old Snowbasin Road; Turning Lane Installation on SR-39	-	250,000	-	-	250,000
Install Turn Pockets	-	200,000	100,000	-	300,000
Grand Total	\$890,000	\$1,390,000	\$610,000	\$6,160,000	\$9,050,000



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