



Council Budget 2026

Balance of Expenditures and Revenues by Fund

Fund		Expenditures	Revenues	Balance
General	100	65,581,097	65,581,097	0
Municipal Services	200	3,619,193	3,619,193	0
Council on Aging	240	1,480,720	1,480,720	0
Health	210	2,305,400	2,305,400	0
Mental Health	250	488,100	488,100	0
Children's Justice Center	290	421,900	421,900	0
Visitor's Bureau	230	1,736,311	1,736,311	0
Tax Administration	150	6,404,879	6,404,879	0
Capital Projects	400	7,218,900	7,218,900	0
Municipal Services Capital Projects	420	3,065,000	3,065,000	0
Open Space	480	760,000	760,000	0
ARPA Fund	485	4,773,000	4,773,000	0
Debt Service	310	2,366,904	2,366,904	0
CDRA	220	338,400	338,400	0
Restaurant Tax	260	2,500,000	2,500,000	0
RAPZ Tax	265	2,830,000	2,830,000	0
Transportation Tax	266	2,125,000	2,125,000	0
CCCOG	268	7,518,600	7,518,600	0
Roads Special Service District	720	121,000	121,000	0
CC Community Foundation	795	43,600	43,600	0
County Totals		115,698,004	115,698,004	0
Airport Authority	277	2,645,232	2,645,232	0
Airport Capital Projects	477	2,233,900	2,233,900	0
Component Unit Totals		4,879,132	4,879,132	0
Grand Totals		120,577,136	120,577,136	0



Council Budget 2026

Summary by Revenue Source

Fund		Property Tax	Sales Tax	Charges for Services	Intergovernmental	Other	Transfers	Fund Balance	Tentative Budget
General	100	24,348,400	18,692,500	12,251,025	5,243,800	3,168,200	536,050	1,341,122	65,581,097
Municipal Services	200	0	1,609,000	703,700	30,000	1,591,600	0	(315,107)	3,619,193
Council on Aging	240	0	0	5,200	404,713	0	1,070,807	0	1,480,720
Health	210	1,955,400	0	350,000	0	0	0	0	2,305,400
Mental Health	250	0	0	0	0	0	488,100	0	488,100
Children's Justice Center	290	0	0	0	237,800	0	184,100	0	421,900
Visitor's Bureau	230	0	1,130,700	38,000	73,700	0	0	493,911	1,736,311
Tax Administration	150	4,337,000	0	774,300	0	78,000	0	1,215,579	6,404,879
Capital Projects	400	0	0	0	40,000	415,500	6,763,400	0	7,218,900
Municipal Services Capital Projects	420	0	0	0	120,000	65,000	2,880,000	0	3,065,000
Open Space	480	0	0	0	0	760,000	0	0	760,000
ARPA Fund	485	0	0	0	4,773,000	0	0	0	4,773,000
Debt Service	310	0	0	0	0	46,000	2,320,904	0	2,366,904
CDRA	220	70,000	0	0	268,400	0	0	0	338,400
Restaurant Tax	260	0	2,500,000	0	0	0	0	0	2,500,000
RAPZ Tax	265	0	2,830,000	0	0	0	0	0	2,830,000
Transportation Tax	266	0	2,125,000	0	0	0	0	0	2,125,000
CCCOG	268	0	6,618,600	0	0	900,000	0	0	7,518,600
Roads Special Service District	720	0	0	0	120,000	1,000	0	0	121,000
CC Community Foundation	795	0	0	0	0	43,000	0	600	43,600
County Totals		30,710,800	35,505,800	14,122,225	11,311,413	7,068,300	14,243,361	2,736,105	115,698,004
Airport Authority	277	0	0	0	300,000	195,500	0	2,149,732	2,645,232
Airport Capital Projects	477	0	0	0	237,500	0	1,996,400	0	2,233,900
Component Unit Totals		0	0	0	537,500	195,500	1,996,400	2,149,732	4,879,132
Grand Totals		30,710,800	35,505,800	14,122,225	11,848,913	7,263,800	16,239,761	4,885,837	120,577,136



Council Budget 2026

Summary by Expenditure Services

Fund		General Government	Public Safety	Public Improvements	Health and Welfare	Culture and Recreation	Other	Tentative Budget
General	100	13,571,658	34,172,890	7,449,600	427,122	4,021,116	5,938,711	65,581,097
Municipal Services	200	1,790,868	414,825	1,293,500	0	0	120,000	3,619,193
Council on Aging	240	0	0	0	1,480,720	0	0	1,480,720
Health	210	0	0	0	1,817,300	0	488,100	2,305,400
Mental Health	250	0	0	0	488,100	0	0	488,100
Children's Justice Center	290	0	421,900	0	0	0	0	421,900
Visitor's Bureau	230	0	0	0	0	1,475,511	260,800	1,736,311
Tax Administration	150	6,404,879	0	0	0	0	0	6,404,879
Capital Projects	400	92,700	1,213,500	0	89,000	0	5,823,700	7,218,900
Municipal Services Capital Project	420	65,000	0	0	0	0	3,000,000	3,065,000
Open Space	480	760,000	0	0	0	0	0	760,000
ARPA Fund	485	585,400	385,000	0	5,000	360,500	3,437,100	4,773,000
Debt Service	310	0	0	0	0	0	2,366,904	2,366,904
CDRA	220	325,000	0	0	0	0	13,400	338,400
Restaurant Tax	260	0	0	0	0	2,480,000	20,000	2,500,000
RAPZ Tax	265	0	0	0	0	2,787,550	42,450	2,830,000
Transportation Tax	266	0	0	2,125,000	0	0	0	2,125,000
CCCOG	268	0	0	3,739,300	0	0	3,779,300	7,518,600
Roads Special Service District	720	0	0	0	0	0	121,000	121,000
CC Community Foundation	795	1,100	0	0	0	0	42,500	43,600
County Totals		23,596,605	36,608,115	14,607,400	4,307,242	11,124,677	25,453,965	115,698,004
Airport Authority	277	648,832	0	0	0	0	1,996,400	2,645,232
Airport Capital Projects	477	2,233,900	0	0	0	0	0	2,233,900
Component Unit Totals		2,882,732	0	0	0	0	1,996,400	4,879,132
Grand Totals		26,479,337	36,608,115	14,607,400	4,307,242	11,124,677	27,450,365	120,577,136



Council Budget 2026

Summary by Expenditure Class

Fund		Personnel	Education and Training	Professional Services	Supplies and Other Services	Minor Equipment and Maintenance	Capital Investment/Debt Service	Contributions and Transfers	Tax Administration	Tentative Budget
General	100	43,213,525	1,070,407	4,724,433	10,912,671	1,698,964	0	6,208,311	(2,247,214)	65,581,097
Municipal Services	200	2,334,078	95,888	295,000	722,842	51,385	0	120,000	0	3,619,193
Council on Aging	240	1,150,600	2,720	146,500	152,300	28,600	0	0	0	1,480,720
Health	210	0	0	0	1,817,300	0	0	488,100	0	2,305,400
Mental Health	250	0	0	0	488,100	0	0	0	0	488,100
Children's Justice Center	290	364,000	16,500	1,000	35,900	4,500	0	0	0	421,900
Visitor's Bureau	230	302,000	36,730	50,000	1,084,281	2,500	0	260,800	0	1,736,311
Tax Administration	150	3,343,000	29,750	265,500	245,140	24,275	0	250,000	2,247,214	6,404,879
Capital Projects	400	0	0	0	0	0	7,218,900	0	0	7,218,900
Municipal Services Capital Project	420	0	0	0	0	0	3,065,000	0	0	3,065,000
Open Space	480	0	0	0	0	0	760,000	0	0	760,000
ARPA Fund	485	0	0	65,000	512,800	0	758,100	3,437,100	0	4,773,000
Debt Service	310	0	0	0	0	0	2,366,904	0	0	2,366,904
CDRA	220	0	0	0	325,000	0	0	13,400	0	338,400
Restaurant Tax	260	0	0	0	2,480,000	0	0	20,000	0	2,500,000
RAPZ Tax	265	0	0	0	2,787,550	0	0	42,450	0	2,830,000
Transportation Tax	266	0	0	0	0	0	2,125,000	0	0	2,125,000
CCCOG	268	0	0	0	0	0	3,739,300	3,779,300	0	7,518,600
Roads Special Service District	720	0	0	0	0	0	0	121,000	0	121,000
CC Community Foundation	795	0	0	0	1,100	0	0	42,500	0	43,600
County Totals		50,707,203	1,251,995	5,547,433	21,564,984	1,810,224	20,033,204	14,782,961	0	115,698,004
Airport Authority	277	325,500	49,300	1,000	212,682	60,350	0	1,996,400	0	2,645,232
Airport Capital Projects	477		0	0	0	0	2,233,900	0	0	2,233,900
Component Unit Totals		325,500	49,300	1,000	212,682	60,350	2,233,900	1,996,400	0	4,879,132
Grand Totals		51,032,703	1,301,295	5,548,433	21,777,666	1,870,574	22,267,104	16,779,361	0	120,577,136



Council Budget 2026 Fund Summary

Fund Revenues and Expenditures by Department

Fund	2023 Actual	2024 Actual	2025 Estimate	2026 Tentative Budget	2026 Council Budget	Change	%
General							
REVENUES							
Taxes							
Property Tax	18,819,729	18,875,227	21,326,836	24,348,400	24,348,400	-	0.00%
Sales Tax	9,181,008	16,489,598	18,133,072	18,692,500	18,692,500	-	0.00%
	28,000,737	35,364,825	39,459,908	43,040,900	43,040,900	-	0.00%
Other Revenues							
Intergovernmental	4,422,938	11,167,291	6,601,205	5,243,800	5,243,800	-	0.00%
Charges for Services	8,965,867	10,871,646	11,688,978	12,251,025	12,251,025	-	0.00%
Licenses and Permits	59,241	17,360	60,000	60,500	60,500	-	0.00%
Fines and Forfeitures	132,450	156,057	97,000	139,000	139,000	-	0.00%
Interest and Investment Income	3,027,657	3,224,457	2,400,000	2,400,000	2,400,000	-	0.00%
Rental Income	147,738	117,226	5,400	5,000	5,000	-	0.00%
Public Contributions	131,002	151,353	124,500	145,000	145,000	-	0.00%
Miscellaneous Revenue	253,106	1,076,653	443,700	378,700	378,700	-	0.00%
	17,139,999	26,782,043	21,420,783	20,623,025	20,623,025	-	0.00%
Other Financing Sources							
Lease Proceeds	856,675	569,524	-	-	-	-	0.00%
Sale of Assets	225,480	205,698	69,000	40,000	40,000	-	0.00%
Transfers from Other Funds	623,428	820,301	4,139,457	536,050	536,050	-	0.00%
Use of Fund Balance	-	-	5,478,272	1,341,122	1,341,122	-	0.00%
	1,705,583	1,595,523	9,686,729	1,917,172	1,917,172	-	0.00%
Total Revenues	46,846,319	63,742,390	70,567,420	65,581,097	65,581,097	-	0.00%
EXPENDITURES							
General Government							
Council	412,987	347,179	380,368	545,589	545,589	-	0.00%
Executive	483,538	504,023	570,797	323,935	323,935	-	0.00%
Finance	1,149,139	890,336	1,006,165	1,037,822	1,037,822	-	0.00%
Personnel Management	502,501	601,462	858,293	853,645	853,645	-	0.00%
GIS	132,860	159,040	208,579	208,260	208,260	-	0.00%
IT	1,631,847	1,610,730	1,365,466	1,386,665	1,386,665	-	0.00%
Clerk	235,635	325,865	426,790	367,725	367,725	-	0.00%
Auditor	34,295	35,812	77,175	63,179	63,179	-	0.00%
Elections	503,651	873,082	751,430	937,800	937,800	-	0.00%
Recorder	804,909	784,905	947,898	766,900	766,900	-	0.00%
Attorney	2,202,572	3,720,552	3,644,144	3,479,876	3,479,876	-	0.00%
Public Defender	1,165,311	1,629,572	1,729,201	1,452,491	1,452,491	-	0.00%
Victim Advocate	1,814,812	1,412,910	787,914	839,820	839,820	-	0.00%
Buildings and Grounds	396,113	586,696	395,513	425,791	425,791	-	0.00%
Economic Development	196,539	230,477	308,000	308,000	308,000	-	0.00%
Miscellaneous and General	149,914	92,214	292,400	304,560	304,560	-	0.00%
Contributions to Other Units	3,520,558	4,655,473	619,600	269,600	269,600	-	0.00%
	15,337,181	18,460,328	14,369,733	13,571,658	13,571,658	-	0.00%
Public Safety							
Sheriff	-	521,727	591,899	653,150	653,150	-	0.00%
Sheriff: Administration	1,807,370	5,423,257	3,378,350	3,463,513	3,463,513	-	0.00%
Sheriff: Criminal	6,381,777	2,793,073	4,026,042	4,128,300	4,128,300	-	0.00%
Sheriff: Patrol	65	4,403,058	4,798,147	5,062,400	5,062,400	-	0.00%
Sheriff: Support Services	3,781,848	2,311,951	3,126,989	3,507,450	3,507,450	-	0.00%
Sheriff: Corrections	10,575,173	8,719,916	11,591,948	12,077,218	12,077,218	-	0.00%
Emergency Management	502,691	230,336	305,594	310,050	310,050	-	0.00%



Council Budget 2026 Fund Summary

Fund Revenues and Expenditures by Department

Fund	2023 Actual	2024 Actual	2025 Estimate	2026 Tentative Budget	2026 Council Budget	Change	%
Animal Control	214,078	198,913	492,131	503,400	503,400	-	0.00%
Animal Impound	354,826	428,165	595,461	560,039	560,039	-	0.00%
Fire and Ambulance	1,644,902	1,656,609	3,801,537	3,907,370	3,907,370	-	0.00%
	25,262,730	26,687,005	32,708,098	34,172,890	34,172,890	-	0.00%
Streets and Public Improvements							
Public Works Admin	-	-	186,304	175,900	175,900	-	0.00%
Roads	-	6,142,974	5,867,065	6,113,500	6,113,500	-	0.00%
Vegetation Management	-	856,142	929,381	904,600	904,600	-	0.00%
Engineering	-	380,104	288,901	255,600	255,600	-	0.00%
	-	7,379,220	7,271,651	7,449,600	7,449,600	-	0.00%
Health and Welfare							
Mental Health Services	277,664	169,515	707,000	427,122	427,122	-	0.00%
	277,664	169,515	707,000	427,122	427,122	-	0.00%
Culture and Recreation							
Fairgrounds	1,617,608	1,843,809	1,469,974	1,445,065	1,445,065	-	0.00%
Library Services	204,812	219,052	235,904	-	-	-	0.00%
Fair	180,344	216,060	331,110	291,080	291,080	-	0.00%
Rodeo	310,400	338,309	431,210	460,061	460,061	-	0.00%
Trails Management	-	315,412	1,852,380	1,824,910	1,824,910	-	0.00%
	2,313,164	2,932,642	4,320,578	4,021,116	4,021,116	-	0.00%
Other Financing Uses							
Compensation Reserve	-	-	-	-	-	-	0.00%
Transfers to Other Funds	2,285,927	15,371,738	11,190,360	5,938,711	5,938,711	-	0.00%
Addition to Fund Balance - Trails	-	-	-	-	-	-	0.00%
Addition to Fund Balance	-	-	-	-	-	-	0.00%
	2,285,927	15,371,738	11,190,360	5,938,711	5,938,711	-	0.00%
Total Expenditures	45,476,666	71,000,448	70,567,420	65,581,097	65,581,097	-	0.00%
Change in Fund Balance	1,369,653	-7,258,058	-	-	-	-	



Council Budget 2026 Fund Summary

Fund Revenues and Expenditures by Department

Fund	2023 Actual	2024 Actual	2025 Estimate	2026 Tentative Budget	2026 Council Budget	Change	%
Municipal Services							
REVENUES							
Taxes							
Sales Tax	8,523,614	1,679,711	6,807,000	1,609,000	1,609,000	-	0.00%
	8,523,614	1,679,711	6,807,000	1,609,000	1,609,000	-	0.00%
Other Revenues							
Intergovernmental	3,425,205	606,792	28,000	30,000	30,000	-	0.00%
Charges for Services	1,579,647	649,187	506,000	703,700	703,700	-	0.00%
Licenses and Permits	1,668,266	1,606,449	1,187,000	1,587,000	1,587,000	-	0.00%
Interest and Investment Income	-	-	-	-	-	-	0.00%
Public Contributions	3,600	-	-	3,600	3,600	-	0.00%
Miscellaneous Revenue	6,418	1,070	10,000	1,000	1,000	-	0.00%
	6,683,136	2,863,498	1,731,000	2,325,300	2,325,300	-	0.00%
Other Financing Sources							
Sale of Assets	319,038	175	100,000	-	-	-	0.00%
Lease Proceeds	143,066	-	-	-	-	-	0.00%
Transfers from Other Funds	601,205	323,412	188,500	-	-	-	0.00%
Use of Fund Balance	-	-	2,602,976	-315,107	-315,107	-	0.00%
	1,063,309	323,587	2,891,476	-315,107	-315,107	-	0.00%
Total Revenues	16,270,059	4,866,796	11,429,476	3,619,193	3,619,193	-	0.00%
EXPENDITURES							
General Government							
Development Services Administration	571,241	460,851	452,259	419,187	419,187	-	0.00%
Zoning Administration	434,471	346,473	675,483	536,358	536,358	-	0.00%
Building Inspection	1,384,386	693,984	823,337	835,323	835,323	-	0.00%
Miscellaneous Expense	2,096	-	3,311	-	-	-	0.00%
	2,392,194	1,501,308	1,954,390	1,790,868	1,790,868	-	0.00%
Public Safety							
Sheriff: Animal Control	14,400	3,600	12,000	7,200	7,200	-	0.00%
Fire-EMS	323,420	362,366	400,200	407,625	407,625	-	0.00%
	337,820	365,966	412,200	414,825	414,825	-	0.00%
Public Works							
Public Works Admin	672,148	713,638	552,012	527,200	527,200	-	0.00%
Engineering	736,769	378,227	719,966	766,300	766,300	-	0.00%
Contributions to Other Governments	4,254,145	-	5,000,000	-	-	-	0.00%
	5,663,062	1,091,866	6,271,978	1,293,500	1,293,500	-	0.00%
Culture and Recreation							
Eccles Ice Center Support	23,600	26,352	26,400	-	-	-	0.00%
	23,600	26,352	26,400	-	-	-	0.00%
Other Financing Uses							
Compensation Reserve	-	-	-	-	-	-	0.00%
Transfers to Other Funds	801,800	2,000,000	2,764,510	120,000	120,000	-	0.00%
Addition to Fund Balance	-	-	-	-	-	-	0.00%
	801,800	2,000,000	2,764,510	120,000	120,000	-	0.00%
Total Expenditures	9,218,476	4,985,491	11,429,478	3,619,193	3,619,193	-	0.00%
Change in Fund Balance	7,051,583	-118,695	-2	-	-	-	



Council Budget 2026 Fund Summary

Fund Revenues and Expenditures by Department

Fund	2023 Actual	2024 Actual	2025 Estimate	2026 Tentative Budget	2026 Council Budget	Change	%
Council on Aging							
REVENUES							
Other Revenues							
Intergovernmental	473,120	458,076	426,600	404,713	404,713	-	0.00%
Charges for Services	86,099	95,483	91,400	5,200	5,200	-	0.00%
Public Contributions	4,690	4,305	-	-	-	-	0.00%
Miscellaneous Revenue	1,188	1,680	-	-	-	-	0.00%
	565,097	559,544	518,000	409,913	409,913	-	0.00%
Other Financing Sources							
Sale of Assets	69,962	-	-	-	-	-	0.00%
Transfers from Other Funds	747,151	606,438	1,203,049	1,070,807	1,070,807	-	0.00%
Use of Fund Balance	-	-	17,451	-	-	-	0.00%
	817,113	606,438	1,220,500	1,070,807	1,070,807	-	0.00%
Total Revenues	1,382,210	1,165,982	1,738,500	1,480,720	1,480,720	-	0.00%
EXPENDITURES							
Health and Welfare							
Nutrition	728,626	821,198	890,541	856,100	856,100	-	0.00%
Senior Center	291,177	425,440	502,705	366,120	366,120	-	0.00%
Access	186,898	229,954	345,256	258,500	258,500	-	0.00%
	1,206,701	1,476,592	1,738,502	1,480,720	1,480,720	-	0.00%
Other Financing Uses							
Compensation Reserve	-	-	-	-	-	-	0.00%
Transfers to Other Funds	-	-	-	-	-	-	0.00%
Addition to Fund Balance	-	-	-	-	-	-	0.00%
	-	-	-	-	-	-	0.00%
Total Expenditures	1,206,701	1,476,592	1,738,502	1,480,720	1,480,720	-	0.00%
Change in Fund Balance	175,509	-310,610	-2	-	-	-	



Council Budget 2026 Fund Summary

Fund Revenues and Expenditures by Department

Fund	2023 Actual	2024 Actual	2025 Estimate	2026 Tentative Budget	2026 Council Budget	Change	%
Health							
REVENUES							
Taxes							
Property Tax	1,084,959	1,094,755	1,222,343	1,955,400	1,955,400	-	0.00%
	1,084,959	1,094,755	1,222,343	1,955,400	1,955,400	-	0.00%
Other Revenues							
Charges for Services	338,338	342,732	330,000	350,000	350,000	-	0.00%
	338,338	342,732	330,000	350,000	350,000	-	0.00%
Other Financing Sources							
Transfers from Other Funds	-	-	-	-	-	-	0.00%
Use of Fund Balance	-	-	118,934	-	-	-	0.00%
	-	-	118,934	-	-	-	0.00%
Total Revenues	1,423,297	1,437,487	1,671,277	2,305,400	2,305,400	-	0.00%
EXPENDITURES							
General Government							
Contributions to Other Units	7,607	7,391	20,000	-	-	-	0.00%
	7,607	7,391	20,000	-	-	-	0.00%
Health and Welfare							
Bear River Health Department	1,206,516	1,286,232	1,346,277	1,467,300	1,467,300	-	0.00%
Air Pollution Control	305,000	305,000	305,000	350,000	350,000	-	0.00%
	1,511,516	1,591,232	1,651,277	1,817,300	1,817,300	-	0.00%
Other Financing Uses							
Transfers to Other Funds	-	-	-	488,100	488,100	-	0.00%
Addition to Fund Balance	-	-	-	-	-	-	0.00%
	-	-	-	488,100	488,100	-	0.00%
Total Expenditures	1,519,123	1,598,623	1,671,277	2,305,400	2,305,400	-	0.00%
Change in Fund Balance	-95,826	-161,136	-	-	-	-	-



Council Budget 2026 Fund Summary

Fund Revenues and Expenditures by Department

Fund	2023 Actual	2024 Actual	2025 Estimate	2026 Tentative Budget	2026 Council Budget	Change	%
Mental Health							
REVENUES							
Other Revenues							
Intergovernmental	4,056,965	7,010,247	4,372,000	-	-	-	0.00%
	4,056,965	7,010,247	4,372,000	-	-	-	0.00%
Other Financing Sources							
Transfers from Other Funds	350,000	400,000	380,000	488,100	488,100	-	0.00%
Use of Fund Balance	-	-	-	-	-	-	0.00%
	350,000	400,000	380,000	488,100	488,100	-	0.00%
Total Revenues	4,406,965	7,410,247	4,752,000	488,100	488,100	-	0.00%
EXPENDITURES							
Health and Welfare							
Mental Health Services	4,406,965	7,410,247	4,752,000	488,100	488,100	-	0.00%
	4,406,965	7,410,247	4,752,000	488,100	488,100	-	0.00%
Other Financing Uses							
Transfers to Other Funds	-	-	-	-	-	-	0.00%
Addition to Fund Balance	-	-	-	-	-	-	0.00%
	-	-	-	-	-	-	0.00%
Total Expenditures	4,406,965	7,410,247	4,752,000	488,100	488,100	-	0.00%
Change in Fund Balance	-	-	-	-	-	-	



Council Budget 2026 Fund Summary

Fund Revenues and Expenditures by Department

Fund	2023 Actual	2024 Actual	2025 Estimate	2026 Tentative Budget	2026 Council Budget	Change	%
Children's Justice Center							
REVENUES							
Other Revenues							
Intergovernmental	298,741	304,234	237,800	237,800	237,800	-	0.00%
Public Contributions	-	-	-	-	-	-	0.00%
Miscellaneous Revenue	-	-	-	-	-	-	0.00%
	298,741	304,234	237,800	237,800	237,800	-	0.00%
Other Financing Sources							
Transfers from Other Funds	10,000	35,794	178,979	184,100	184,100	-	0.00%
Use of Fund Balance	-	-	5,430	-	-	-	0.00%
	10,000	35,794	184,409	184,100	184,100	-	0.00%
Total Revenues	308,741	340,029	422,209	421,900	421,900	-	0.00%
EXPENDITURES							
Public Safety							
Children's Services	453,477	424,934	422,209	421,900	421,900	-	0.00%
	453,477	424,934	422,209	421,900	421,900	-	0.00%
Other Financing Uses							
Transfers to Other Funds	-	-	-	-	-	-	0.00%
Compensation Reserve	-	-	-	-	-	-	0.00%
Addition to Fund Balance	-	-	-	-	-	-	0.00%
	-	-	-	-	-	-	0.00%
Total Expenditures	453,477	424,934	422,209	421,900	421,900	-	0.00%
Change in Fund Balance	-144,736	-84,905	-	-	-	-	-



Council Budget 2026 Fund Summary

Fund Revenues and Expenditures by Department

Fund	2023 Actual	2024 Actual	2025 Estimate	2026 Tentative Budget	2026 Council Budget	Change	%
Visitor's Bureau							
REVENUES							
Taxes							
Sales Tax	1,383,966	1,562,270	1,361,000	1,130,700	1,130,700	-	0.00%
	1,383,966	1,562,270	1,361,000	1,130,700	1,130,700	-	0.00%
Other Revenues							
Intergovernmental	33,504	59,570	50,800	73,700	73,700	-	0.00%
Charges for Services	38,231	39,517	42,000	38,000	38,000	-	0.00%
Public Contributions	-	2,875	-	-	-	-	0.00%
Miscellaneous Revenue	-	-	-	-	-	-	0.00%
	71,735	101,962	92,800	111,700	111,700	-	0.00%
Other Financing Sources							
Transfers from Other Funds	-	-	-	-	-	-	0.00%
Use of Fund Balance	-	-	370,592	493,911	493,911	-	0.00%
	-	-	370,592	493,911	493,911	-	0.00%
Total Revenues	1,455,701	1,664,232	1,824,392	1,736,311	1,736,311	-	0.00%
EXPENDITURES							
Culture and Recreation							
Cache Valley Visitor's Bureau	1,000,345	1,093,587	1,484,067	1,475,511	1,475,511	-	0.00%
	1,000,345	1,093,587	1,484,067	1,475,511	1,475,511	-	0.00%
Other Financing Uses							
Transfers to Other Funds	265,900	265,800	298,300	260,800	260,800	-	0.00%
Compensation Reserve	-	-	-	-	-	-	0.00%
Addition to Fund Balance	-	-	42,025	-	-	-	0.00%
	265,900	265,800	340,325	260,800	260,800	-	0.00%
Total Expenditures	1,266,245	1,359,387	1,824,392	1,736,311	1,736,311	-	0.00%
Change in Fund Balance	189,456	304,845	-	-	-	-	



Council Budget 2026 Fund Summary

Fund Revenues and Expenditures by Department

Fund	2023 Actual	2024 Actual	2025 Estimate	2026 Tentative Budget	2026 Council Budget	Change	%
Tax Administration							
REVENUES							
Taxes							
Property Tax	4,045,497	4,130,852	4,094,571	4,337,000	4,337,000	-	0.00%
	4,045,497	4,130,852	4,094,571	4,337,000	4,337,000	-	0.00%
Other Revenues							
Charges for Services	593,611	603,413	603,300	774,300	774,300	-	0.00%
Miscellaneous Revenue	36,673	50,427	40,000	78,000	78,000	-	0.00%
	630,284	653,840	643,300	852,300	852,300	-	0.00%
Other Financing Sources							
Transfers from Other Funds	72	9,900	-	-	-	-	0.00%
Use of Fund Balance	-	-	1,454,560	1,215,579	1,215,579	-	0.00%
	72	9,900	1,454,560	1,215,579	1,215,579	-	0.00%
Total Revenues	4,675,853	4,794,592	6,192,431	6,404,879	6,404,879	-	0.00%
EXPENDITURES							
General Government							
Tax Administration Allocations	1,631,958	1,897,993	2,300,289	2,247,214	2,247,214	-	0.00%
IT	468,211	489,346	533,277	552,900	552,900	-	0.00%
Assessor	2,062,137	2,237,553	2,462,613	2,710,700	2,710,700	-	0.00%
Treasurer	405,236	482,416	525,255	556,065	556,065	-	0.00%
Miscellaneous Expense	36,597	12,967	86,000	88,000	88,000	-	0.00%
Contributions to Other Units	250,784	206,868	250,000	250,000	250,000	-	0.00%
	4,854,923	5,327,144	6,157,434	6,404,879	6,404,879	-	0.00%
Other Financing Uses							
Compensation Reserve	-	-	-	-	-	-	0.00%
Transfers to Other Funds	-	35,000	35,000	-	-	-	0.00%
Addition to Fund Balance	-	-	-	-	-	-	0.00%
	-	35,000	35,000	-	-	-	0.00%
Total Expenditures	4,854,923	5,362,144	6,192,434	6,404,879	6,404,879	-	0.00%
Change in Fund Balance	-179,070	-567,552	-3	-	-	-	



Council Budget 2026 Fund Summary

Fund Revenues and Expenditures by Department

Fund	2023 Actual	2024 Actual	2025 Estimate	2026 Tentative Budget	2026 Council Budget	Change	%
Capital Projects							
REVENUES							
Other Revenues							
Intergovernmental	-	-	1,158,914	40,000	40,000	-	0.00%
Miscellaneous Revenue	-	-	43,700	415,500	415,500	-	0.00%
	-	-	43,700	415,500	415,500	-	0.00%
Other Financing Sources							
Bond Proceeds	-	-	-	-	-	-	0.00%
Transfers from Other Funds	233,660	5,368,545	10,676,837	6,763,400	6,763,400	-	0.00%
Use of Fund Balance	-	-	390,200	-	-	-	0.00%
	233,660	5,368,545	11,067,037	6,763,400	6,763,400	-	0.00%
Total Revenues	233,660	5,368,545	12,269,651	7,218,900	7,218,900	-	0.00%
EXPENDITURES							
General Government							
Administration Facilities	-	-	564,960	92,700	92,700	-	0.00%
	-	-	564,960	92,700	92,700	-	0.00%
Public Safety							
Sheriff Facilities	-	-	703,300	165,000	165,000	-	0.00%
Fire Facilities	-	-	827,400	1,048,500	1,048,500	-	0.00%
	-	-	1,530,700	1,213,500	1,213,500	-	0.00%
Streets and Public Improvements							
Road Facilities	233,660	1,458,545	7,160,405	4,777,700	4,777,700	-	0.00%
Vegetation Facilities	-	-	63,000	46,000	46,000	-	0.00%
Engineering Facilities	-	-	1,891,604	1,000,000	1,000,000	-	0.00%
	233,660	1,458,545	9,115,009	5,823,700	5,823,700	-	0.00%
Culture and Recreation							
Fairgrounds Facilities	-	-	831,787	-	-	-	0.00%
Library Facilities	-	-	-	-	-	-	0.00%
Cache Valley Visitor's Bureau	-	-	30,000	-	-	-	0.00%
	-	-	861,787	-	-	-	0.00%
Health and Welfare							
Nutrition	-	-	23,200	89,000	89,000	-	0.00%
Senior Center	-	-	173,995	-	-	-	0.00%
Access	-	-	-	-	-	-	0.00%
	-	-	197,195	89,000	89,000	-	0.00%
Other Financing Uses							
Transfers to Other Funds	-	-	-	-	-	-	0.00%
Addition to Fund Balance	-	-	-	-	-	-	0.00%
	-	-	-	-	-	-	0.00%
Total Expenditures	233,660	1,458,545	12,269,651	7,218,900	7,218,900	-	0.00%
Change in Fund Balance	-	3,910,000	-	-	-	-	



Council Budget 2026 Fund Summary

Fund Revenues and Expenditures by Department

Fund	2023 Actual	2024 Actual	2025 Estimate	2026 Tentative Budget	2026 Council Budget	Change	%
Municipal Services Capital Projects							
REVENUES							
Other Revenues							
Intergovernmental	-	-	25,000	120,000	120,000	-	0.00%
Miscellaneous Revenue	-	-	-	65,000	65,000	-	0.00%
	-	-	25,000	185,000	185,000	-	0.00%
Other Financing Sources							
Bond Proceeds	-	-	-	-	-	-	0.00%
Transfers from Other Funds	-	1,500,000	2,753,816	2,880,000	2,880,000	-	0.00%
Use of Fund Balance	-	-	-	-	-	-	0.00%
	-	1,500,000	2,753,816	2,880,000	2,880,000	-	0.00%
Total Revenues	-	1,500,000	2,778,816	3,065,000	3,065,000	-	0.00%
EXPENDITURES							
General Government							
Administration Facilities	-	-	150,000	65,000	65,000	-	0.00%
	-	-	150,000	65,000	65,000	-	0.00%
Streets and Public Improvements							
Road Facilities	-	-	1,517,750	-	-	-	0.00%
Vegetation Facilities	-	-	-	-	-	-	0.00%
Engineering Facilities	-	-	1,111,066	3,000,000	3,000,000	-	0.00%
	-	-	2,628,816	3,000,000	3,000,000	-	0.00%
Other Financing Uses							
Transfers to Other Funds	-	-	-	-	-	-	0.00%
Addition to Fund Balance	-	-	-	-	-	-	0.00%
	-	-	-	-	-	-	0.00%
Total Expenditures	-	-	2,778,816	3,065,000	3,065,000	-	0.00%
Change in Fund Balance	-	1,500,000	-	-	-	-	



Council Budget 2026 Fund Summary

Fund Revenues and Expenditures by Department

Fund	2023 Actual	2024 Actual	2025 Estimate	2026 Tentative Budget	2026 Council Budget	Change	%
Open Space							
REVENUES							
Taxes							
Property Taxes	-	746,717	-	710,000	710,000	-	0.00%
	-	746,717	-	710,000	710,000	-	0.00%
Other Revenues							
Intergovernmental	-	-	3,000,000	-	-	-	0.00%
Interest and Investment Income	-	308,771	-	50,000	50,000	-	0.00%
Miscellaneous Revenue	-	6,023,955	-	-	-	-	0.00%
	-	6,332,726	3,000,000	50,000	50,000	-	0.00%
Other Financing Sources							
Bond Proceeds	-	-	-	-	-	-	0.00%
Transfers from Other Funds	-	-	3,500,000	-	-	-	0.00%
Use of Fund Balance	-	-	6,010,000	-	-	-	0.00%
	-	-	9,510,000	-	-	-	0.00%
Total Revenues	-	7,079,442	12,510,000	760,000	760,000	-	0.00%
EXPENDITURES							
General Government							
Open Space	-	-	9,510,000	760,000	760,000	-	0.00%
	-	-	9,510,000	760,000	760,000	-	0.00%
Other Financing Uses							
Transfers to Other Funds	-	-	3,000,000	-	-	-	0.00%
Addition to Fund Balance	-	-	-	-	-	-	0.00%
	-	-	3,000,000	-	-	-	0.00%
Total Expenditures	-	-	12,510,000	760,000	760,000	-	0.00%
Change in Fund Balance	-	7,079,442	-	-	-	-	



Council Budget 2026 Fund Summary

Fund Revenues and Expenditures by Department

Fund	2023 Actual	2024 Actual	2025 Estimate	2026 Tentative Budget	2026 Council Budget	Change	%
ARPA FUND							
REVENUES							
Other Revenues							
Intergovernmental	-	-	6,903,391	4,773,000	4,773,000	-	0.00%
Miscellaneous Revenue	-	-	-	-	-	-	0.00%
	-	-	6,903,391	4,773,000	4,773,000	-	0.00%
Other Financing Sources							
Transfers from Other Funds	-	7,002,854	9,346	-	-	-	0.00%
Use of Fund Balance	-	-	-	-	-	-	0.00%
	-	7,002,854	9,346	-	-	-	0.00%
Total Revenues	-	7,002,854	6,912,737	4,773,000	4,773,000	-	0.00%
EXPENDITURES							
General Government							
Public Defender	-	-	20,000	20,000	20,000	-	0.00%
Finance	-	-	56,700	56,700	56,700	-	0.00%
Personnel Management	-	-	105,500	45,000	45,000	-	0.00%
IT	-	-	9,346	-	-	-	0.00%
Recorder	-	-	29,000	-	-	-	0.00%
Buildings and Grounds	-	-	127,291	40,900	40,900	-	0.00%
Elections	-	-	17,200	-	-	-	0.00%
Development Services Administration	-	-	114,500	19,900	19,900	-	0.00%
Miscellaneous and General	-	-	411,100	402,900	402,900	-	0.00%
	-	-	890,637	585,400	585,400	-	0.00%
Public Safety							
Fire	-	-	385,000	385,000	385,000	-	0.00%
	-	-	385,000	385,000	385,000	-	0.00%
Culture and Recreation							
Fairgrounds	-	-	81,800	28,300	28,300	-	0.00%
Trails Management	-	-	489,400	332,200	332,200	-	0.00%
	-	-	571,200	360,500	360,500	-	0.00%
Health and Welfare							
Senior Center	-	-	5,000	5,000	5,000	-	0.00%
	-	-	5,000	5,000	5,000	-	0.00%
Other Financing Uses							
Transfers to Other Funds	-	-	5,060,900	3,437,100	3,437,100	-	0.00%
Addition to Fund Balance	-	-	-	-	-	-	0.00%
	-	-	5,060,900	3,437,100	3,437,100	-	0.00%
Total Expenditures	-	-	6,912,737	4,773,000	4,773,000	-	0.00%
Change in Fund Balance	-	7,002,854	-	-	-	-	



Council Budget 2026 Fund Summary

Fund Revenues and Expenditures by Department

Fund	2023 Actual	2024 Actual	2025 Estimate	2026 Tentative Budget	2026 Council Budget	Change	%
Debt Service							
REVENUES							
Other Revenues							
Miscellaneous Revenue	45,348	56,972	50,000	46,000	46,000	-	0.00%
	45,348	56,972	50,000	46,000	46,000	-	0.00%
Other Financing Sources							
Transfers from Other Funds	1,879,900	2,164,606	2,474,450	2,320,904	2,320,904	-	0.00%
Use of Fund Balance	-	-	-	-	-	-	0.00%
	1,879,900	2,164,606	2,474,450	2,320,904	2,320,904	-	0.00%
Total Revenues	1,925,248	2,221,578	2,524,450	2,366,904	2,366,904	-	0.00%
EXPENDITURES							
Debt Payments							
Bonds	1,064,026	1,485,168	1,504,850	1,494,900	1,494,900	-	0.00%
Sheriff Vehicle Lease	722,055	656,253	940,100	816,504	816,504	-	0.00%
Fire Vehicle Lease	21,142	21,141	79,500	55,500	55,500	-	0.00%
Road Equipment Lease	-	-	-	-	-	-	0.00%
IT Equipment Lease	-	-	-	-	-	-	0.00%
	1,807,223	2,162,562	2,524,450	2,366,904	2,366,904	-	0.00%
Other Financing Uses							
Transfers to Other Funds	-	-	-	-	-	-	0.00%
Addition to Fund Balance	-	-	-	-	-	-	0.00%
	-	-	-	-	-	-	0.00%
Total Expenditures	1,807,223	2,162,562	2,524,450	2,366,904	2,366,904	-	0.00%
Change in Fund Balance	118,025	59,016	-	-	-	-	



Council Budget 2026 Fund Summary

Fund Revenues and Expenditures by Department

Fund	2023 Actual	2024 Actual	2025 Estimate	2026 Tentative Budget	2026 Council Budget	Change	%
CDRA							
REVENUES							
Taxes							
Property Tax	34,304	63,258	35,000	70,000	70,000	-	0.00%
	34,304	63,258	35,000	70,000	70,000	-	0.00%
Other Revenues							
Intergovernmental	168,338	311,107	265,100	268,400	268,400	-	0.00%
	168,338	311,107	265,100	268,400	268,400	-	0.00%
Other Financing Sources							
Transfers from Other Funds	-	-	-	-	-	-	0.00%
Use of Fund Balance	-	-	-	-	-	-	0.00%
	-	-	-	-	-	-	0.00%
Total Revenues	202,642	374,365	300,100	338,400	338,400	-	0.00%
EXPENDITURES							
General Government							
Cache County Redevelopment Agency	194,537	359,945	287,600	325,000	325,000	-	0.00%
	194,537	359,945	287,600	325,000	325,000	-	0.00%
Other Financing Uses							
Transfers to Other Funds	8,210	13,400	12,500	13,400	13,400	-	0.00%
Addition to Fund Balance	-	-	-	-	-	-	0.00%
	8,210	13,400	12,500	13,400	13,400	-	0.00%
Total Expenditures	202,747	373,345	300,100	338,400	338,400	-	0.00%
Change in Fund Balance	-105	1,020	-	-	-	-	



Council Budget 2026 Fund Summary

Fund Revenues and Expenditures by Department

Fund	2023 Actual	2024 Actual	2025 Estimate	2026 Tentative Budget	2026 Council Budget	Change	%
Restaurant Tax							
REVENUES							
Taxes							
Sales Tax	2,387,135	2,484,486	2,553,000	2,500,000	2,500,000	-	0.00%
	2,387,135	2,484,486	2,553,000	2,500,000	2,500,000	-	0.00%
Other Financing Sources							
Transfers from Other Funds	-	-	-	-	-	-	0.00%
Use of Fund Balance	-	-	2,284,571	-	-	-	0.00%
	-	-	2,284,571	-	-	-	0.00%
Total Revenues	2,387,135	2,484,486	4,837,571	2,500,000	2,500,000	-	0.00%
EXPENDITURES							
Culture and Recreation							
Tourism Promotion	190,850	197,281	494,350	373,500	373,500	-	0.00%
Facility Awards	730,729	909,279	3,490,364	2,106,500	2,106,500	-	0.00%
	921,579	1,106,561	3,984,714	2,480,000	2,480,000	-	0.00%
Other Financing Uses							
Transfers to Other Funds	600,272	133,172	852,857	20,000	20,000	-	0.00%
Addition to Fund Balance	-	-	-	-	-	-	0.00%
	600,272	133,172	852,857	20,000	20,000	-	0.00%
Total Expenditures	1,521,851	1,239,733	4,837,571	2,500,000	2,500,000	-	0.00%
Change in Fund Balance	865,284	1,244,754	-	-	-	-	



Council Budget 2026 Fund Summary

Fund Revenues and Expenditures by Department

Fund	2023 Actual	2024 Actual	2025 Estimate	2026 Tentative Budget	2026 Council Budget	Change	%
RAPZ Tax							
REVENUES							
Taxes							
Sales Tax	2,751,092	2,781,970	3,005,000	2,830,000	2,830,000	-	0.00%
	2,751,092	2,781,970	3,005,000	2,830,000	2,830,000	-	0.00%
Other Financing Sources							
Transfers from Other Funds	-	-	-	-	-	-	0.00%
Use of Fund Balance	-	-	2,263,857	-	-	-	0.00%
	-	-	2,263,857	-	-	-	0.00%
Total Revenues	2,751,092	2,781,970	5,268,857	2,830,000	2,830,000	-	0.00%
EXPENDITURES							
Culture and Recreation							
Program Awards	1,259,439	1,415,226	1,746,512	763,240	763,240	-	0.00%
Facility Awards	817,423	904,020	3,106,745	2,024,310	2,024,310	-	0.00%
	2,076,862	2,319,246	4,853,257	2,787,550	2,787,550	-	0.00%
Other Financing Uses							
Transfers to Other Funds	207,305	41,729	415,600	42,450	42,450	-	0.00%
Addition to Fund Balance	-	-	-	-	-	-	0.00%
	207,305	41,729	415,600	42,450	42,450	-	0.00%
Total Expenditures	2,284,167	2,360,975	5,268,857	2,830,000	2,830,000	-	0.00%
Change in Fund Balance	466,925	420,995	-	-	-	-	



Council Budget 2026 Fund Summary

Fund Revenues and Expenditures by Department

Fund	2023 Actual	2024 Actual	2025 Estimate	2026 Tentative Budget	2026 Council Budget	Change	%
Transportation Tax							
REVENUES							
Taxes							
Sales Tax	-	-	1,654,000	2,125,000	2,125,000	-	0.00%
	-	-	1,654,000	2,125,000	2,125,000	-	0.00%
Other Financing Sources							
Transfers from Other Funds	-	-	-	-	-	-	0.00%
Use of Fund Balance	-	-	-1,654,000	-	-	-	0.00%
	-	-	-1,654,000	-	-	-	0.00%
Total Revenues	-	-	-	2,125,000	2,125,000	-	0.00%
EXPENDITURES							
Streets and Public Improvements							
Transportation	-	-	-	2,125,000	2,125,000	-	0.00%
	-	-	-	2,125,000	2,125,000	-	0.00%
Other Financing Uses							
Transfers to Other Funds	-	-	-	-	-	-	0.00%
Addition to Fund Balance	-	-	-	-	-	-	0.00%
	-	-	-	-	-	-	0.00%
Total Expenditures	-	-	-	2,125,000	2,125,000	-	0.00%
Change in Fund Balance	-	-	-	-	-	-	



Council Budget 2026 Fund Summary

Fund Revenues and Expenditures by Department

Fund	2023 Actual	2024 Actual	2025 Estimate	2026 Tentative Budget	2026 Council Budget	Change	%
CCCOG							
REVENUES							
Taxes							
Sales Tax	6,879,742	6,957,916	7,593,000	6,618,600	6,618,600	-	0.00%
	6,879,742	6,957,916	7,593,000	6,618,600	6,618,600	-	0.00%
Other Revenues							
Interest and Investment Income	991,663	1,287,660	991,000	900,000	900,000	-	0.00%
	991,663	1,287,660	991,000	900,000	900,000	-	0.00%
Other Financing Sources							
Transfers from Other Funds	-	-	-	-	-	-	0.00%
Use of Fund Balance	-	-	14,726,019	-	-	-	0.00%
	-	-	14,726,019	-	-	-	0.00%
Total Revenues	7,871,405	8,245,577	23,310,019	7,518,600	7,518,600	-	0.00%
EXPENDITURES							
Streets and Public Improvements							
Road Projects	4,531,295	5,463,659	20,976,819	3,739,300	3,739,300	-	0.00%
	4,531,295	5,463,659	20,976,819	3,739,300	3,739,300	-	0.00%
Other Financing Uses							
Transfers to Other Funds	132,476	184,012	2,333,200	3,779,300	3,779,300	-	0.00%
Addition to Fund Balance	-	-	-	-	-	-	0.00%
	132,476	184,012	2,333,200	3,779,300	3,779,300	-	0.00%
Total Expenditures	4,663,771	5,647,672	23,310,019	7,518,600	7,518,600	-	0.00%
Change in Fund Balance	3,207,634	2,597,905	-	-	-	-	



Council Budget 2026 Fund Summary

Fund Revenues and Expenditures by Department

Fund	2023 Actual	2024 Actual	2025 Estimate	2026 Tentative Budget	2026 Council Budget	Change	%
Road Special Service District							
REVENUES							
Other Revenues							
Intergovernmental	146,930	144,896	120,000	120,000	120,000	-	0.00%
Interest and Investment Income	12,220	17,705	1,000	1,000	1,000	-	0.00%
	159,150	162,601	121,000	121,000	121,000	-	0.00%
Other Financing Sources							
Transfers from Other Funds	-	-	-	-	-	-	0.00%
Use of Fund Balance	-	-	-	-	-	-	0.00%
	-	-	-	-	-	-	0.00%
Total Revenues	159,150	162,601	121,000	121,000	121,000	-	0.00%
EXPENDITURES							
Other Financing Uses							
Transfers to Other Funds	121,000	121,000	121,000	121,000	121,000	-	0.00%
Addition to Fund Balance	-	-	-	-	-	-	0.00%
	121,000	121,000	121,000	121,000	121,000	-	0.00%
Total Expenditures	121,000	121,000	121,000	121,000	121,000	-	0.00%
Change in Fund Balance	38,150	41,601	-	-	-	-	



Council Budget 2026 Fund Summary

Fund Revenues and Expenditures by Department

Fund	2023 Actual	2024 Actual	2025 Estimate	2026 Tentative Budget	2026 Council Budget	Change	%
CC Community Foundation							
REVENUES							
Other Revenues							
Interest and Investment Income	1,445	5,359	500	500	500	-	0.00%
Public Contributions	31,364	162,365	557,500	42,500	42,500	-	0.00%
	32,809	167,724	558,000	43,000	43,000	-	0.00%
Other Financing Sources							
Transfers from Other Funds	-	-	5,000	-	-	-	0.00%
Use of Fund Balance	-	-	16,789	600	600	-	0.00%
	-	-	21,789	600	600	-	0.00%
Total Revenues	32,809	167,724	579,789	43,600	43,600	-	0.00%
EXPENDITURES							
General Government							
Miscellaneous Expense	410	10	6,100	1,100	1,100	-	0.00%
	410	10	6,100	1,100	1,100	-	0.00%
Other Financing Uses							
Transfers to Other Funds	22,526	66,000	573,689	42,500	42,500	-	0.00%
Addition to Fund Balance	-	-	-	-	-	-	0.00%
	22,526	66,000	573,689	42,500	42,500	-	0.00%
Total Expenditures	22,936	66,010	579,789	43,600	43,600	-	0.00%
Change in Fund Balance	9,873	101,714	-	-	-	-	



Council Budget 2026 Fund Summary

Fund Revenues and Expenditures by Department

Fund	2023 Actual	2024 Actual	2025 Estimate	2026 Tentative Budget	2026 Council Budget	Change	%
Airport							
REVENUES							
Other Revenues							
Intergovernmental	513,677	771,457	339,400	300,000	300,000	-	0.00%
Interest and Investment Income	39,776	-	30,000	30,000	30,000	-	0.00%
Miscellaneous Revenue	171,917	174,040	155,900	165,500	165,500	-	0.00%
	725,370	945,497	525,300	495,500	495,500	-	0.00%
Other Financing Sources							
Transfers from Other Funds	-	-	-	-	-	-	0.00%
Use of Fund Balance	-	-	731,000	2,149,732	2,149,732	-	0.00%
	-	-	731,000	2,149,732	2,149,732	-	0.00%
Total Revenues	725,370	945,497	1,256,300	2,645,232	2,645,232	-	0.00%
EXPENDITURES							
General Government							
Airport	708,478	745,190	752,564	648,832	648,832	-	0.00%
	708,478	745,190	752,564	648,832	648,832	-	0.00%
Other Financing Uses							
Compensation Reserve	-	-	-	-	-	-	0.00%
Transfers to Other Funds	-	359,400	503,736	1,996,400	1,996,400	-	0.00%
Addition to Fund Balance	-	-	-	-	-	-	0.00%
	-	359,400	503,736	1,996,400	1,996,400	-	0.00%
Total Expenditures	708,478	1,104,590	1,256,300	2,645,232	2,645,232	-	0.00%
Change in Fund Balance	16,892	-159,093	-	-	-	-	



Council Budget 2026 Fund Summary

Fund Revenues and Expenditures by Department

Fund	2023 Actual	2024 Actual	2025 Estimate	2026 Tentative Budget	2026 Council Budget	Change	%
Airport Capital							
REVENUES							
Other Revenues							
Intergovernmental	-	-	2,087,742	237,500	237,500	-	0.00%
Miscellaneous Revenue	-	-	-	-	-	-	0.00%
	-	-	2,087,742	237,500	237,500	-	0.00%
Other Financing Sources							
Transfers from Other Funds	-	359,400	503,736	1,996,400	1,996,400	-	0.00%
Use of Fund Balance	-	-	-	-	-	-	0.00%
	-	359,400	503,736	1,996,400	1,996,400	-	0.00%
Total Revenues	-	359,400	2,591,478	2,233,900	2,233,900	-	0.00%
EXPENDITURES							
General Government							
Airport Facilities	-	-	2,591,478	2,233,900	2,233,900	-	0.00%
	-	-	2,591,478	2,233,900	2,233,900	-	0.00%
Other Financing Uses							
Transfers to Other Funds	-	-	-	-	-	-	0.00%
Addition to Fund Balance	-	-	-	-	-	-	0.00%
	-	-	-	-	-	-	0.00%
Total Expenditures	-	-	2,591,478	2,233,900	2,233,900	-	0.00%
Change in Fund Balance	-	359,400	-	-	-	-	



Council Budget 2026 Account Detail

General Fund

Account	Title	2023 Actual	2024 Actual	2025 Estimate	2026 Tentative	2026 Council	Change	%
Property Taxes								
<i>General Government</i>								
100-31-10000	CURRENT PROPERTY TAXES	17,336,863	17,236,682	19,561,836	23,088,400	23,088,400	-	0.00%
100-31-15000	PROPERTY TAX - RDA AGREEMENTS	130,060	125,693	450,000	-	-	-	0.00%
100-31-20000	PRIOR YEARS TAX	203,679	358,573	165,000	120,000	120,000	-	0.00%
100-31-70000	FEE-IN-LIEU OF PROPERTY TAXES	999,494	996,740	1,000,000	990,000	990,000	-	0.00%
100-31-90000	PENALTIES AND INTEREST	149,633	157,539	150,000	150,000	150,000	-	0.00%
		18,819,729	18,875,227	21,326,836	24,348,400	24,348,400	-	0.00%
Sales Taxes								
<i>General Government</i>								
100-31-30000	SALES AND USE TAX	9,181,008	9,440,586	10,150,000	10,474,800	10,474,800	-	0.00%
100-31-30200	SALES TAX - DUE TO OTHER GOV	-	4,365,180	-	-	-	-	0.00%
		9,181,008	13,805,766	10,150,000	10,474,800	10,474,800	-	0.00%
<i>Public Safety</i>								
100-31-32000	SALES TAX - PUBLIC SAFETY	-	-	4,962,072	5,100,000	5,100,000	-	0.00%
		-	-	4,962,072	5,100,000	5,100,000	-	0.00%
<i>Streets and Public Improvements</i>								
100-31-30100	SALES TAX-CNTY HWY & PUB TRANS	-	2,683,832	3,021,000	3,117,700	3,117,700	-	0.00%
		-	2,683,832	3,021,000	3,117,700	3,117,700	-	0.00%
Total Taxes		28,000,737	35,364,825	39,459,908	43,040,900	43,040,900	-	0.00%
Intergovernmental								
<i>General Government</i>								
100-33-11200	MINERAL REV SHARING 25% MONIES	37,761	7,029	15,000	15,000	15,000	-	0.00%
100-33-12100	FEDERAL AWARDS - PILT	-	925,749	926,000	960,000	960,000	-	0.00%
100-33-12600	FED GRANTS - HAVA	300	20,615	30,000	500	500	-	0.00%
100-33-14100	FEDERAL GRANT - VOCA	222,781	213,879	200,000	165,000	165,000	-	0.00%
100-33-14105	FEDERAL GRANT - VOCA - SAS	49,530	-	-	-	-	-	0.00%
100-33-14110	FED GRANT - VAWA - PROSECUTION	128,209	204,017	200,000	170,800	170,800	-	0.00%
100-33-14115	FED GRANT - VAWA - INVESTIGATR	42,684	-	-	-	-	-	0.00%
100-33-15700	FED GRANT - CORONAVIRUS RELIEF	1,792,677	4,681,836	150,000	-	-	-	0.00%
100-33-43000	MISC STATE GRANTS	602,379	148,072	1,074,200	144,000	144,000	-	0.00%
100-33-43010	MISC STATE GRANTS - ELECTION	-	42,113	15,000	-	-	-	0.00%
100-33-44000	STATE GRANTS	291	-	-	-	-	-	0.00%
100-33-44100	STATE AWARDS - PILT	-	9,160	9,200	9,200	9,200	-	0.00%
100-33-44250	STATE GRANT - INDIGENT DEF COM	243,916	381,487	349,500	354,000	354,000	-	0.00%
100-33-44300	STATE GRANT - RURAL COUNTY	186,539	229,177	201,000	184,800	184,800	-	0.00%
100-33-75100	MUNICIPAL ELECTION CONTRACTS	232,786	-	270,000	-	-	-	0.00%
		3,539,853	6,863,136	3,439,900	2,003,300	2,003,300	-	0.00%
<i>Public Safety</i>								
100-33-11110	FED -SRS TITLE III	19,985	19,475	20,000	20,000	20,000	-	0.00%
100-33-12000	ST& LOCAL ASSIST GRANT-EMPG	-	-	-	-	-	-	0.00%
100-33-12350	FEDERAL GRANT - SCAAP	211,570	49,305	200,000	45,000	45,000	-	0.00%
100-33-13000	FEDERAL GRANTS - MISCELLANEOUS	186,285	-44,828	18,805	-	-	-	0.00%
100-33-42710	STATE GRANT - EMS PER CAPITA	4,205	4,361	5,700	4,500	4,500	-	0.00%
100-33-43104	MISC STATE REV-SEARCH & RESCUE	52,917	11,787	20,000	20,000	20,000	-	0.00%
100-33-44105	STATE GRANTS-UT PUBLIC SAFETY	222,806	809	-	-	-	-	0.00%
100-33-58000	ST. LIQUOR ALLOCATION	162,264	196,879	140,000	179,500	179,500	-	0.00%
100-33-70109	LOGAN CITY - DRUG TASK FORCE	6,310	3,407	1,500	3,500	3,500	-	0.00%
		866,342	241,196	406,005	272,500	272,500	-	0.00%
<i>Streets and Public Improvements</i>								
100-33-12900	FEDERAL GRANTS - VEGETATION	-	23,643	23,000	23,000	23,000	-	0.00%



Council Budget 2026 Account Detail

General Fund

Account	Title	2023 Actual	2024 Actual	2025 Estimate	2026 Tentative	2026 Council	Change	%
100-33-44200	STATE AWARDS - CLASS B ROADS	-	3,874,153	2,450,000	2,800,000	2,800,000	-	0.00%
100-33-44255	STATE - FORESTRY FIRE ST LANDS	-	25,000	25,000	25,000	25,000	-	0.00%
100-33-44900	STATE AWARDS - VEGETATION	-	123,420	164,000	120,000	120,000	-	0.00%
		-	4,046,216	2,662,000	2,968,000	2,968,000	-	0.00%
<i>Culture and Recreation</i>								
100-33-70310	LOCAL GRANTS - TRAILS	-	-	75,000	-	-	-	0.00%
100-33-74100	GRANTS - OTHER LOCAL LIBRARY	16,743	16,743	18,300	-	-	-	0.00%
		16,743	16,743	93,300	-	-	-	0.00%
Total Intergovernmental		4,422,938	11,167,291	6,601,205	5,243,800	5,243,800	-	0.00%
Charges for Services								
<i>General Government</i>								
100-34-11000	CLERK FEES	48,246	37,670	45,000	45,000	45,000	-	0.00%
100-34-12000	RECORDER FEES	694,895	737,365	700,000	700,000	700,000	-	0.00%
100-34-12001	TAX ADMIN - RECORDER FEES	-156,071	-163,115	-167,000	-184,300	-184,300	-	0.00%
100-34-13000	GIS Fees - CPDO	9,950	7,697	12,000	31,500	31,500	-	0.00%
100-34-18000	ACCOUNTING FEES	1,000	-	1,000	51,000	51,000	-	0.00%
100-34-19100	ATTORNEY FEES-OTHER REVENUES	8,400	2,180	3,800	3,000	3,000	-	0.00%
100-34-19300	MUNICIPAL PROSECUTION REV	113,800	18,667	112,000	-	-	-	0.00%
100-34-19500	PUBLIC DEFENDER REVENUE	99,093	102,937	100,000	100,000	100,000	-	0.00%
100-34-47700	ADMIN FEES	33,390	1,109	-	-	-	-	0.00%
		852,703	744,509	806,800	746,200	746,200	-	0.00%
<i>Public Safety</i>								
100-34-21000	SHERIFF FEES	39,834	44,505	48,900	45,000	45,000	-	0.00%
100-34-21500	CIVIL FEES	39,444	314	7,000	5,000	5,000	-	0.00%
100-34-22000	SPEC PROTECT SRV-CONTRACTS	821,604	895,194	974,600	1,180,800	1,180,800	-	0.00%
100-34-22010	ANIMAL CONTROL CONTRACTS	79,616	83,037	96,000	84,000	84,000	-	0.00%
100-34-22040	TRAP NEUTER RELEASE FEES	-	-	-	-	-	-	0.00%
100-34-22050	IMPOUND AND HOUSING	34,570	63,464	91,000	90,000	90,000	-	0.00%
100-34-22101	CACHE COUNTY SCHOOLS CONTRACT	238,751	427,358	694,750	615,600	615,600	-	0.00%
100-34-22200	LAW ENFORCE SPECIAL EVENT FEES	49,433	46,909	50,000	50,000	50,000	-	0.00%
100-34-23000	INMATE HOUSING - FRANKLIN CNTY	322,088	336,076	428,400	277,600	277,600	-	0.00%
100-34-23005	INMATE HOUSING - SALT LAKE CO.	-	-	5,000	2,000	2,000	-	0.00%
100-34-23010	INMATE HOUSING - RICH COUNTY	18,145	18,547	10,000	10,000	10,000	-	0.00%
100-34-23050	JAIL COMMISSARY REVENUE	179,585	160,723	100,000	120,000	120,000	-	0.00%
100-34-23100	JAIL WORK-RELEASE REIMB	-11,980	6,967	27,000	24,100	24,100	-	0.00%
100-34-23150	JAIL FEES -MISCELLANEOUS	10,198	16,010	22,000	27,000	27,000	-	0.00%
100-34-23200	JAIL PHONE SYSTM COMMISSION	24,183	263,128	120,000	230,000	230,000	-	0.00%
100-34-23300	JAIL FEES CONDITION OF PROBATI	300,139	294,389	230,000	260,000	260,000	-	0.00%
100-34-23400	JAIL FEES-CONT W/ST CORRECTION	2,431,364	2,422,471	2,855,400	2,702,700	2,702,700	-	0.00%
100-34-23500	MEDICAL/DENTAL ETC REIMBURSEME	12,638	32,204	5,000	15,000	15,000	-	0.00%
100-34-23525	INMATE MED & CART	1,973	1,827	2,500	2,000	2,000	-	0.00%
100-34-23555	INMATE MEDICAL CO-PAYMENTS	33,018	35,620	33,000	34,800	34,800	-	0.00%
100-34-23700	COURT SEC HOUSE CITY INMATES	114,955	120,266	130,000	130,000	130,000	-	0.00%
100-34-23800	INMATE HOUSING - FEDERAL	955,477	1,312,199	1,587,750	1,500,000	1,500,000	-	0.00%
100-34-23850	INMATE HOUSING - I.C.E.	-	-	10,000	476,325	476,325	-	0.00%
100-34-26000	OTHER PUB SAFETY SUPPORT SERVC	14,242	15,942	30,000	46,000	46,000	-	0.00%
100-34-26100	BAILIFF & CRT SECURITY- STATE	328,123	361,472	339,378	408,700	408,700	-	0.00%
100-34-26101	BAILIFF & CRT SECURITY -CITIES	1,478	3,113	2,500	3,500	3,500	-	0.00%
100-34-27107	FIRES 100% REIMBURSABLE COSTS	82,189	214,264	60,000	60,000	60,000	-	0.00%
100-34-27108	FIRE INSPECTION FEES	1,790	7,022	2,000	3,000	3,000	-	0.00%
100-34-27110	FIRE SERVICES CONTRACTS	-	127,533	178,000	125,000	125,000	-	0.00%
100-34-27210	AMBULANCE FEES	1,668,158	1,634,832	1,350,000	1,650,000	1,650,000	-	0.00%



Council Budget 2026 Account Detail

General Fund

Account	Title	2023 Actual	2024 Actual	2025 Estimate	2026 Tentative	2026 Council	Change	%
100-34-27230	BAD DEBT COLLECTIONS	94,258	64,183	50,000	50,000	50,000	-	0.00%
100-34-27240	PAYMENT ADJUSTMENTS	-782,028	-798,824	-600,000	-780,000	-780,000	-	0.00%
100-34-27250	BAD DEBT WRITE-OFF	-108,780	-159,263	-100,000	-120,000	-120,000	-	0.00%
100-34-27260	BAD DEBT - ESTIMATE	1,000	-	-26,000	-	-	-	0.00%
100-34-27310	EMS CONTRACTS	434,555	451,979	448,800	450,000	450,000	-	0.00%
100-35-22500	PROBATION SUPERVISION	49,406	69,972	60,000	90,000	90,000	-	0.00%
		7,479,426	8,573,431	9,322,978	9,868,125	9,868,125	-	0.00%
<i>Streets and Public Improvements</i>								
100-34-32100	ROAD CONTRACTS - MUNICIPAL	-	626,382	530,000	700,000	700,000	-	0.00%
100-34-32300	ROAD CONTRACTS - OTHER	-	765	10,000	10,000	10,000	-	0.00%
100-34-35100	VEGETATION CONTR - MUNICIPAL	-	28,576	23,000	30,000	30,000	-	0.00%
100-34-35200	VEGETATION CONTRACTS - CANAL	-	48,816	45,000	45,000	45,000	-	0.00%
100-34-35300	VEGEATATION CONTR - LAND OWNER	-	99,526	100,000	95,000	95,000	-	0.00%
		-	804,064	708,000	880,000	880,000	-	0.00%
<i>Culture and Recreation</i>								
100-34-22500	TRAIL COORDINATOR FEES	-	30,854	46,000	40,000	40,000	-	0.00%
100-34-75000	FAIRGROUND - RIDING PASS	6,385	5,490	5,800	5,400	5,400	-	0.00%
100-34-75100	FAIRGROUND - CACHE ARENA	37,305	43,902	28,700	30,000	30,000	-	0.00%
100-34-75200	FAIRGROUND - OUTDOOR ARENA	8,290	9,075	7,500	8,000	8,000	-	0.00%
100-34-75250	FAIRGROUND - ROPING ARENA	1,680	1,890	1,200	1,500	1,500	-	0.00%
100-34-75300	FAIRGROUND - BUILDING RENTAL	35,001	35,080	34,500	35,000	35,000	-	0.00%
100-34-75350	FAIRGROUND - FURNITURE RENTAL	-	-	-	-	-	-	0.00%
100-34-75400	FAIRGROUND - STALL RENTAL	32,091	44,869	35,000	45,000	45,000	-	0.00%
100-34-75525	FAIRGROUND - STAFFING FEE	-	-	-	-	-	-	0.00%
100-34-75600	FAIRGROUND - CAMPING FEES	22,366	26,769	23,000	26,000	26,000	-	0.00%
100-34-75800	FAIRGROUND - EVENTS CENTER	163,713	171,726	231,000	180,000	180,000	-	0.00%
100-34-80000	LIBRARY FEES	1,659	1,716	-	-	-	-	0.00%
100-36-70000	COUNTY FAIR FEES	115,280	130,076	138,000	135,000	135,000	-	0.00%
100-36-73000	RODEO TICKET SALES	209,353	248,504	285,000	250,000	250,000	-	0.00%
100-36-73100	RODEO FEES-COWBOY CHANNEL	615	-310	15,500	800	800	-	0.00%
		633,738	749,641	851,200	756,700	756,700	-	0.00%
Total Charges for Services		8,965,867	10,871,646	11,688,978	12,251,025	12,251,025	-	0.00%
Licenses and Permits								
<i>General Government</i>								
100-32-22000	MARRIAGE LICENSES	58,688	16,910	60,000	60,000	60,000	-	0.00%
100-32-25000	ANIMAL LICENSES	553	450	-	500	500	-	0.00%
Total Licenses and Permits		59,241	17,360	60,000	60,500	60,500	-	0.00%
Fines and Forfeitures								
<i>General Government</i>								
100-35-10000	MISC COURT FINES	13,753	18,484	15,000	15,000	15,000	-	0.00%
100-35-14000	COURT FINES - STATE	107,216	133,475	70,000	120,000	120,000	-	0.00%
100-35-15000	COURT FINES: PUBLIC DEFENDER F	6,475	1,524	7,000	1,500	1,500	-	0.00%
100-35-21000	BAIL FORFEITURES	5,006	2,574	5,000	2,500	2,500	-	0.00%
Total Fines and Forfeitures		132,450	156,057	97,000	139,000	139,000	-	0.00%
Interest and Investment Income								
100-36-10000	INTEREST	1,892,389	1,899,865	1,800,000	1,800,000	1,800,000	-	0.00%
100-36-10850	INTEREST - ZIONS WEALTH ADV	385,213	524,673	300,000	300,000	300,000	-	0.00%
100-36-10855	INVESTMENT GAIN/(LOSS) - ZWA	111,510	34,846	-	-	-	-	0.00%
100-36-10870	INTEREST - DEBT SECURITY INV.	427,477	544,287	300,000	300,000	300,000	-	0.00%



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General Fund

Account	Title	2023 Actual	2024 Actual	2025 Estimate	2026 Tentative	2026 Council	Change	%
100-36-10875	INVESTMENT GAIN/(LOSS) - DSI	211,068	220,215	-	-	-	-	0.00%
100-36-10880	INTEREST - DEBT SEC INV R.J.	-	1,938	-	-	-	-	0.00%
100-36-10885	INVESTMENT GAIN/(LOSS) - R.J.	-	-1,367	-	-	-	-	0.00%
100-36-11000	INTEREST - CLASS B ROADS	-	-	-	-	-	-	0.00%
Total Interest and Investment Income		3,027,657	3,224,457	2,400,000	2,400,000	2,400,000	-	0.00%
Rental Income								
100-36-20000	RENTS & CONCESSIONS	147,738	117,226	5,400	5,000	5,000	-	0.00%
Total Rental Income		147,738	117,226	5,400	5,000	5,000	-	0.00%
Public Contributions								
<i>Public Safety</i>								
100-38-74000	CONTRIB - MISC	281	-	-	-	-	-	0.00%
100-38-78000	CONTRIBUTION - SEARCH & RESCUE	5,682	200	2,500	-	-	-	0.00%
100-38-78100	CONTRIBUTION - EXPLORER	31,064	30,553	18,000	18,000	18,000	-	0.00%
		37,027	30,753	20,500	18,000	18,000	-	0.00%
<i>Streets and Public Improvements</i>								
100-38-20000	CONTRIBUTIONS - MISC PUBLIC	-	3,600	6,000	6,000	6,000	-	0.00%
		-	3,600	6,000	6,000	6,000	-	0.00%
<i>Culture and Recreation</i>								
100-38-24780	PUBLIC CONTRIBUTIONS - TRAILS	-	-	1,000	1,000	1,000	-	0.00%
100-36-72000	DONATIONS TO COUNTY RODEO	93,975	117,000	97,000	120,000	120,000	-	0.00%
		93,975	117,000	98,000	121,000	121,000	-	0.00%
Total Public Contributions		131,002	151,353	124,500	145,000	145,000	-	0.00%
Miscellaneous Revenue								
100-36-80000	SETTLEMENTS	199,429	1,020,098	430,000	326,700	326,700	-	0.00%
100-36-90000	SUNDRY REVENUE	53,677	56,065	11,700	50,000	50,000	-	0.00%
100-36-90100	SUNDRY REVENUE - PUBLIC WORKS	-	490	2,000	2,000	2,000	-	0.00%
Total Miscellaneous Revenue		253,106	1,076,653	443,700	378,700	378,700	-	0.00%
Total Other Revenues		17,139,999	26,782,043	21,420,783	20,623,025	20,623,025	-	0.00%
Lease Proceeds								
100-36-95000	DEBT PROCEEDS	856,675	569,524	-	-	-	-	0.00%
Total Lease Proceeds		856,675	569,524	-	-	-	-	0.00%
Sale of Assets								
100-36-50000	SALE OF ASSETS	32,122	53,338	69,000	40,000	40,000	-	0.00%
100-36-50100	SALE OF ASSETS - ROAD	-	19,200	-	-	-	-	0.00%
100-36-51000	SALE OF CAPITAL ASSETS	193,358	133,160	-	-	-	-	0.00%
100-36-51200	SALE OF CAPITAL ASSETS - PW	-	-	-	-	-	-	0.00%
Total Sale of Assets		225,480	205,698	69,000	40,000	40,000	-	0.00%
Transfers from Other Funds								
100-38-10200	TRANSFER IN - MUNI SERV FUND	-	500,000	175,400	-	-	-	0.00%
100-38-10220	TRANSFER IN - CDRA FUND	8,210	13,400	12,500	13,400	13,400	-	0.00%
100-38-10230	TRANSFER IN - VISITOR'S BUREAU	5,000	5,000	7,500	-	-	-	0.00%



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General Fund

Account	Title	2023 Actual	2024 Actual	2025 Estimate	2026 Tentative	2026 Council	Change	%
100-38-10260	TRANSFER IN - RESTAURANT TAX	545,772	133,172	349,557	-	-	-	0.00%
100-38-10265	TRANSFER IN - RAPZ TAX	40,920	41,729	197,100	42,450	42,450	-	0.00%
100-38-10268	TRANSFER IN - CCCOG FUND	-	-	113,900	99,300	99,300	-	0.00%
100-38-10480	TRANSFER IN - OPEN SPACE	-	-	3,000,000	-	-	-	0.00%
100-38-10485	TRANSFER IN - ARPA FUND	-	-	120,000	217,400	217,400	-	0.00%
100-38-10720	TRANSFER IN - RSSD	1,000	121,000	121,000	121,000	121,000	-	0.00%
100-38-10795	TRANSFER IN - CCCF	22,526	6,000	42,500	42,500	42,500	-	0.00%
Total Transfers from Other Funds		623,428	820,301	4,139,457	536,050	536,050	-	0.00%
Use of Fund Balance								
100-38-90000	APPROPRIATED FUND BALANCE	-	-	5,451,272	1,341,122	1,341,122	-	0.00%
100-38-90500	APP FUND BAL - PO CARRY OVER	-	-	-	-	-	-	0.00%
100-38-93200	APPR FUND BALANCE - TRAILS	-	-	27,000	-	-	-	0.00%
100-38-93250	APPR FUND BALANCE - TRAILS PO	-	-	-	-	-	-	0.00%
100-38-93350	APPR FUND BALANCE - ROAD PO	-	-	-	-	-	-	0.00%
Total Use of Fund Balance		-	-	5,478,272	1,341,122	1,341,122	-	0.00%
Total Other Financing Sources		1,705,583	1,595,523	9,686,729	1,917,172	1,917,172	-	0.00%
Total Revenues		46,846,319	63,742,390	70,567,420	65,581,097	65,581,097	-	0.00%
Council								
<i>Personnel</i>								
100-4112-110	FULL TIME EMPLOYEES	230,574	253,434	248,582	402,800	402,800	-	0.00%
100-4112-115	OVERTIME	2,229	663	-	2,000	2,000	-	0.00%
100-4112-130	EMPLOYEE BENEFITS	48,855	56,857	54,286	69,800	69,800	-	0.00%
		281,658	310,954	302,868	474,600	474,600	-	0.00%
<i>Supplies and Services</i>								
100-4112-210	SUBSCRIPTIONS & MEMBERSHIPS	-	-	24,200	24,200	24,200	-	0.00%
100-4112-230	TRAVEL	24,553	15,188	19,000	19,570	19,570	-	0.00%
100-4112-231	NACO TRAVEL	3,989	-	-	-	-	-	0.00%
100-4112-240	OFFICE SUPPLIES	4,750	2,013	2,500	2,500	2,500	-	0.00%
100-4112-250	EQUIPMENT SUPPLIES & MAINT	3,194	415	1,400	500	500	-	0.00%
100-4112-280	COMMUNICATIONS	124	62	300	3,540	3,540	-	0.00%
100-4112-310	PROFESSIONAL & TECHNICAL	134,143	54,815	61,500	67,800	67,800	-	0.00%
100-4112-311	SOFTWARE PACKAGES	-	-	-	1,000	1,000	-	0.00%
100-4112-330	EDUCATION & TRAINING	-	-	6,000	7,600	7,600	-	0.00%
100-4112-510	INSURANCE	2,142	1,905	2,400	2,400	2,400	-	0.00%
100-4112-620	MISCELLANEOUS SERVICES	4,322	446	2,500	2,500	2,500	-	0.00%
		177,217	74,844	119,800	131,610	131,610	-	0.00%
<i>Tax Administration Allocation</i>								
100-4112-999	TAX ADMIN - COUNCIL 10%	-45,888	-38,619	-42,300	-60,621	-60,621	-	0.00%
		-45,888	-38,619	-42,300	-60,621	-60,621	-	0.00%
Total Council		412,987	347,179	380,368	545,589	545,589	-	0.00%
Executive								
<i>Personnel</i>								
100-4131-110	FULL TIME EMPLOYEES	326,591	391,508	421,882	273,900	273,900	-	0.00%
100-4131-115	OVERTIME	455	101	1,000	-	-	-	0.00%
100-4131-125	SEASONAL EMPLOYEES	12,279	-	-	-	-	-	0.00%
100-4131-130	EMPLOYEE BENEFITS	139,786	176,726	214,515	73,000	73,000	-	0.00%
		479,111	568,335	637,397	346,900	346,900	-	0.00%



Council Budget 2026 Account Detail

General Fund

Account	Title	2023 Actual	2024 Actual	2025 Estimate	2026 Tentative	2026 Council	Change	%
<i>Supplies and Services</i>								
100-4131-210	SUBSCRIPTIONS & MEMBERSHIPS	1,331	1,490	4,350	4,350	4,350	-	0.00%
100-4131-230	TRAVEL	4,970	2,893	4,000	4,000	4,000	-	0.00%
100-4131-240	OFFICE SUPPLIES	1,720	1,714	2,400	2,400	2,400	-	0.00%
100-4131-250	EQUIPMENT SUPPLIES & MAINT	3,025	3,029	3,000	3,000	3,000	-	0.00%
100-4131-251	NON CAPITALIZED EQUIPMENT	-	-	800	800	800	-	0.00%
100-4131-280	COMMUNICATIONS	8,394	3,715	3,750	3,750	3,750	-	0.00%
100-4131-310	PROFESSIONAL & TECHNICAL	4,314	480	5,000	5,000	5,000	-	0.00%
100-4131-330	EDUCATION & TRAINING	2,447	2,780	2,100	2,100	2,100	-	0.00%
100-4131-510	INSURANCE	4,439	5,015	4,600	4,600	4,600	-	0.00%
100-4131-620	MISCELLANEOUS SERVICES	2,540	883	1,000	1,000	1,000	-	0.00%
100-4131-622	CITY MANAGERS ASSOCIATION	1,975	2,507	3,200	3,200	3,200	-	0.00%
		35,155	24,507	34,200	34,200	34,200	-	0.00%
<i>Capital Investment</i>								
100-4131-740	CAPITALIZED EQUIPMENT	54,602	-	-	-	-	-	0.00%
		54,602	-	-	-	-	-	0.00%
<i>Tax Administration Allocation</i>								
100-4131-999	TAX ADMIN - EXECUTIVE 15%	-85,330	-88,818	-100,800	-57,165	-57,165	-	0.00%
		-85,330	-88,818	-100,800	-57,165	-57,165	-	0.00%
Total Executive		483,538	504,023	570,797	323,935	323,935	-	0.00%
Finance								
<i>Personnel</i>								
100-4132-110	FULL TIME EMPLOYEES	556,976	536,272	589,173	606,500	606,500	-	0.00%
100-4132-115	OVERTIME	6,104	5,213	6,500	12,000	12,000	-	0.00%
100-4132-120	PART TIME EMPLOYEES	24,305	32,373	24,089	11,400	11,400	-	0.00%
100-4132-130	EMPLOYEE BENEFITS	225,162	253,252	305,863	330,800	330,800	-	0.00%
		812,547	827,109	925,625	960,700	960,700	-	0.00%
<i>Supplies and Services</i>								
100-4132-210	SUBSCRIPTIONS & MEMBERSHIPS	1,364	1,225	1,800	2,140	2,140	-	0.00%
100-4132-230	TRAVEL	2,150	4,616	9,000	5,000	5,000	-	0.00%
100-4132-240	OFFICE SUPPLIES	20,060	14,497	25,000	17,180	17,180	-	0.00%
100-4132-251	NON CAPITALIZED EQUIPMENT	1,501	3,575	2,000	5,000	5,000	-	0.00%
100-4132-280	COMMUNICATIONS	1,500	1,526	1,900	2,860	2,860	-	0.00%
100-4132-310	PROFESSIONAL & TECHNICAL	5,155	11,419	9,000	10,000	10,000	-	0.00%
100-4132-311	SOFTWARE PACKAGES	363,142	90,755	101,000	103,500	103,500	-	0.00%
100-4132-330	EDUCATION & TRAINING	5,385	3,190	8,640	10,815	10,815	-	0.00%
100-4132-510	INSURANCE	5,130	5,049	5,500	5,665	5,665	-	0.00%
100-4132-520	COLLECTION COSTS	30,253	26,300	28,800	29,664	29,664	-	0.00%
100-4132-620	MISCELLANEOUS SERVICES	-	-	-	-	-	-	0.00%
		435,640	162,152	192,640	191,824	191,824	-	0.00%
<i>Tax Administration Allocation</i>								
100-4132-999	TAX ADMIN - FINANCE 10%	-99,048	-98,926	-112,100	-114,702	-114,702	-	0.00%
		-99,048	-98,926	-112,100	-114,702	-114,702	-	0.00%
Total Finance		1,149,139	890,336	1,006,165	1,037,822	1,037,822	-	0.00%
Personnel Management								
<i>Personnel</i>								
100-4134-110	FULL TIME EMPLOYEES	229,216	265,742	338,831	377,200	377,200	-	0.00%
100-4134-115	OVERTIME	146	64	1,000	-	-	-	0.00%
100-4134-120	PART TIME EMPLOYEES	-	-	21,000	-	-	-	0.00%



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General Fund

Account	Title	2023 Actual	2024 Actual	2025 Estimate	2026 Tentative	2026 Council	Change	%
100-4134-130	EMPLOYEE BENEFITS	102,723	133,521	200,573	176,000	176,000	-	0.00%
		332,085	399,327	561,404	553,200	553,200	-	0.00%
<i>Supplies and Services</i>								
100-4134-210	SUBSCRIPTIONS & MEMBERSHIPS	1,955	3,003	3,012	2,467	2,467	-	0.00%
100-4134-230	TRAVEL	4,090	5,897	6,000	6,000	6,000	-	0.00%
100-4134-240	OFFICE SUPPLIES	1,871	2,317	3,400	3,000	3,000	-	0.00%
100-4134-250	EQUIPMENT SUPPLIES & MAINT	4,063	1,043	6,000	2,500	2,500	-	0.00%
100-4134-251	NON CAPITALIZED EQUIPMENT	-	5,490	-	-	-	-	0.00%
100-4134-280	COMMUNICATIONS	1,732	1,689	2,227	2,227	2,227	-	0.00%
100-4134-310	PROFESSIONAL & TECHNICAL	46,600	52,269	183,600	63,500	63,500	-	0.00%
100-4134-311	SOFTWARE PACKAGES	43,548	60,914	50,700	109,000	109,000	-	0.00%
100-4134-330	EDUCATION & TRAINING	2,188	10,472	8,000	10,920	10,920	-	0.00%
100-4134-481	HUMAN RESOURCE EXPENSES	49,001	38,228	56,400	73,075	73,075	-	0.00%
100-4134-510	INSURANCE	2,138	2,512	5,700	5,700	5,700	-	0.00%
100-4134-515	SPEC PROGRAM- EMPLOYEE ASSIST	19,063	19,138	20,000	112,000	112,000	-	0.00%
100-4134-606	EMPLOYEE SAFETY PROGRAM	38,040	35,570	48,000	54,000	54,000	-	0.00%
100-4134-620	MISCELLANEOUS SERVICES	37,184	38,915	45,000	-	-	-	0.00%
100-4134-630	LONGEVITY SERVICE AWARD	7,620	6,810	10,350	6,700	6,700	-	0.00%
		259,093	284,268	448,389	451,089	451,089	-	0.00%
<i>Tax Administration Allocation</i>								
100-4134-999	TAX ADMIN - HUMAN RESOURCE 15%	-88,677	-82,134	-151,500	-150,644	-150,644	-	0.00%
		-88,677	-82,134	-151,500	-150,644	-150,644	-	0.00%
Total Personnel Management		502,501	601,462	858,293	853,645	853,645	-	0.00%
GIS								
<i>Personnel</i>								
100-4135-110	FULL TIME EMPLOYEES	214,692	259,448	302,534	331,200	331,200	-	0.00%
100-4135-115	OVERTIME	490	204	1,000	1,000	1,000	-	0.00%
100-4135-130	EMPLOYEE BENEFITS	89,479	108,722	162,345	135,900	135,900	-	0.00%
		304,661	368,374	465,879	468,100	468,100	-	0.00%
<i>Supplies and Services</i>								
100-4135-230	TRAVEL	5,579	6,461	8,000	8,500	8,500	-	0.00%
100-4135-240	OFFICE SUPPLIES	249	251	300	2,000	2,000	-	0.00%
100-4135-250	EQUIPMENT SUPPLIES & MAINT	940	1,723	1,400	2,550	2,550	-	0.00%
100-4135-280	COMMUNICATIONS	268	307	1,000	500	500	-	0.00%
100-4135-310	PROFESSIONAL & TECHNICAL	-	-	-	-	-	-	0.00%
100-4135-311	SOFTWARE PACKAGES	18,590	18,189	42,500	36,000	36,000	-	0.00%
100-4135-330	EDUCATION & TRAINING	-	-	500	500	500	-	0.00%
100-4135-510	INSURANCE	1,859	2,297	2,000	2,500	2,500	-	0.00%
		27,485	29,227	55,700	52,550	52,550	-	0.00%
<i>Tax Administration Allocation</i>								
100-4135-999	TAX ADMIN - GIS 60%	-199,286	-238,560	-313,000	-312,390	-312,390	-	0.00%
		-199,286	-238,560	-313,000	-312,390	-312,390	-	0.00%
Total GIS		132,860	159,040	208,579	208,260	208,260	-	0.00%
IT								
<i>Personnel</i>								
100-4136-110	FULL TIME EMPLOYEES	868,746	893,864	932,941	1,020,100	1,020,100	-	0.00%
100-4136-115	OVERTIME	-	-	1,000	1,000	1,000	-	0.00%
100-4136-125	SEASONAL EMPLOYEES	-	-	20,800	20,800	20,800	-	0.00%
100-4136-130	EMPLOYEE BENEFITS	351,745	393,359	482,175	431,900	431,900	-	0.00%
		1,220,491	1,287,223	1,436,916	1,473,800	1,473,800	-	0.00%



Council Budget 2026 Account Detail

General Fund

Account	Title	2023 Actual	2024 Actual	2025 Estimate	2026 Tentative	2026 Council	Change	%
<i>Supplies and Services</i>								
100-4136-210	SUBSCRIPTIONS & MEMBERSHIPS	-	-	102,100	107,700	107,700	-	0.00%
100-4136-215	SOFTWARE SUBSCRIP & LICENSES	93,766	74,068	-	-	-	-	0.00%
100-4136-230	TRAVEL	17,691	8,842	16,500	16,500	16,500	-	0.00%
100-4136-240	OFFICE SUPPLIES	1,451	1,323	2,500	2,500	2,500	-	0.00%
100-4136-250	EQUIPMENT SUPPLIES & MAINT	13,312	46,509	59,500	42,000	42,000	-	0.00%
100-4136-251	NON CAPITALIZED EQUIPMENT	248,821	77,949	200,400	211,400	211,400	-	0.00%
100-4136-280	COMMUNICATIONS	19,447	29,240	39,200	38,700	38,700	-	0.00%
100-4136-281	COMMUNICATIONS - COUNTY	-	-	-	-	-	-	0.00%
100-4136-310	PROFESSIONAL & TECHNICAL	845	-	5,000	5,000	5,000	-	0.00%
100-4136-311	SOFTWARE PACKAGES	7,539	12,255	15,500	7,500	7,500	-	0.00%
100-4136-330	EDUCATION & TRAINING	-	-	14,100	14,400	14,400	-	0.00%
100-4136-510	INSURANCE	7,683	7,648	9,000	9,000	9,000	-	0.00%
100-4136-620	MISCELLANEOUS SERVICES	2,077	1,744	2,750	2,750	2,750	-	0.00%
100-4136-621	TV TRANSLATOR	16,269	29,030	47,200	49,700	49,700	-	0.00%
		428,901	288,609	513,750	507,150	507,150	-	0.00%
<i>Capital Investment</i>								
100-4136-749	CAPITALIZED EQUIPMENT - GRANTS	484,653	587,009	-	-	-	-	0.00%
		484,653	587,009	-	-	-	-	0.00%
<i>Tax Administration Allocation</i>								
100-4136-999	TAX ADMIN - IT 30%	-502,198	-552,111	-585,200	-594,285	-594,285	-	0.00%
		-502,198	-552,111	-585,200	-594,285	-594,285	-	0.00%
Total IT		1,631,847	1,610,730	1,365,466	1,386,665	1,386,665	-	0.00%
Clerk								
<i>Personnel</i>								
100-4142-110	FULL TIME EMPLOYEES	111,772	159,407	197,592	187,900	187,900	-	0.00%
100-4142-115	OVERTIME	1,869	4,263	5,000	5,000	5,000	-	0.00%
100-4142-120	PART TIME EMPLOYEES	19,346	61,929	58,826	53,100	53,100	-	0.00%
100-4142-125	SEASONAL EMPLOYEES	6,252	4,333	20,000	-	-	-	0.00%
100-4142-130	EMPLOYEE BENEFITS	54,238	74,557	106,672	85,300	85,300	-	0.00%
		193,477	304,489	388,090	331,300	331,300	-	0.00%
<i>Supplies and Services</i>								
100-4142-210	SUBSCRIPTIONS & MEMBERSHIPS	160	2,064	7,600	4,225	4,225	-	0.00%
100-4142-230	TRAVEL	3,819	2,358	4,500	4,500	4,500	-	0.00%
100-4142-240	OFFICE SUPPLIES	2,769	3,998	5,000	5,000	5,000	-	0.00%
100-4142-250	EQUIPMENT SUPPLIES & MAINT	4,048	3,179	3,000	3,000	3,000	-	0.00%
100-4142-251	NON CAPITALIZED EQUIPMENT	-65	1,617	1,000	1,000	1,000	-	0.00%
100-4142-280	COMMUNICATIONS	702	1,118	1,000	1,200	1,200	-	0.00%
100-4142-290	FUEL	-	-	-	-	-	-	0.00%
100-4142-311	SOFTWARE PACKAGES	17,748	5,450	14,300	16,000	16,000	-	0.00%
100-4142-480	SPECIAL DEPT SUPPLIES	1,036	-	800	-	-	-	0.00%
100-4142-510	INSURANCE	1,485	1,341	1,500	1,500	1,500	-	0.00%
100-4142-620	MISCELLANEOUS SERVICES	56	251	-	-	-	-	0.00%
		31,758	21,376	38,700	36,425	36,425	-	0.00%
<i>Capital Investment</i>								
100-4142-740	CAPITALIZED EQUIPMENT	10,400	-	-	-	-	-	0.00%
		10,400	-	-	-	-	-	0.00%
Total Clerk		235,635	325,865	426,790	367,725	367,725	-	0.00%

Auditor

Personnel



Council Budget 2026 Account Detail

General Fund

Account	Title	2023 Actual	2024 Actual	2025 Estimate	2026 Tentative	2026 Council	Change	%
100-4141-110	FULL TIME EMPLOYEES	91,991	112,723	193,340	149,900	149,900	-	0.00%
100-4141-115	OVERTIME	4,818	4,930	1,000	5,700	5,700	-	0.00%
100-4141-120	PART TIME EMPLOYEES	22,873	27,571	30,886	36,500	36,500	-	0.00%
100-4141-125	SEASONAL EMPLOYEES	4,898	13,309	23,500	23,500	23,500	-	0.00%
100-4141-130	EMPLOYEE BENEFITS	46,185	55,427	105,949	79,500	79,500	-	0.00%
		170,765	213,959	354,675	295,100	295,100	-	0.00%
<i>Supplies and Services</i>								
100-4141-210	SUBSCRIPTIONS & MEMBERSHIPS	655	574	4,700	7,475	7,475	-	0.00%
100-4141-230	TRAVEL	4,087	3,229	7,100	10,370	10,370	-	0.00%
100-4141-240	OFFICE SUPPLIES	4,393	4,742	41,400	8,100	8,100	-	0.00%
100-4141-241	VALUATION NOTICES	-	-	-	36,000	36,000	-	0.00%
100-4141-250	SUPPLIES & MAINT	1,519	1,137	2,000	4,000	4,000	-	0.00%
100-4141-251	NON CAPITALIZED EQUIPMENT	3,695	1,148	2,400	2,400	2,400	-	0.00%
100-4141-280	COMMUNICATIONS	316	243	1,100	1,420	1,420	-	0.00%
100-4141-290	FUEL	-	-	400	-	-	-	0.00%
100-4141-310	PROFESSIONAL & TECHNICAL	30,620	-	32,000	22,000	22,000	-	0.00%
100-4141-311	SOFTWARE PACKAGES	89	-	96,500	55,320	55,320	-	0.00%
100-4141-330	EDUCATION & TRAINING	-	-	5,700	5,700	5,700	-	0.00%
100-4141-510	INSURANCE	1,155	1,261	1,400	1,400	1,400	-	0.00%
100-4141-520	COLLECTION COSTS	196	-	2,000	2,000	2,000	-	0.00%
100-4141-610	MISCELLANEOUS SERVICES	45	-	-	-	-	-	0.00%
100-4141-620	MISCELLANEOUS SERVICES	27,425	29,085	-	-	-	-	0.00%
		74,195	41,419	196,700	156,185	156,185	-	0.00%
<i>Tax Administration Allocation</i>								
100-4141-999	TAX ADMIN - AUDITOR 86%	-210,665	-219,566	-474,200	-388,106	-388,106	-	0.00%
		-210,665	-219,566	-474,200	-388,106	-388,106	-	0.00%
Total Auditor		34,295	35,812	77,175	63,179	63,179	-	0.00%
Elections								
<i>Personnel</i>								
100-4170-110	FULL TIME EMPLOYEES	82,083	112,978	155,567	172,600	172,600	-	0.00%
100-4170-115	OVERTIME	2,621	12,786	4,500	10,000	10,000	-	0.00%
100-4170-120	PART TIME EMPLOYEES	52,620	35,703	52,866	38,000	38,000	-	0.00%
100-4170-125	SEASONAL EMPLOYEES	28,131	80,749	37,000	80,000	80,000	-	0.00%
100-4170-130	EMPLOYEE BENEFITS	44,035	58,356	109,097	100,500	100,500	-	0.00%
		209,490	300,572	359,030	401,100	401,100	-	0.00%
<i>Supplies and Services</i>								
100-4170-200	MATERIAL SUPPLIES & SERVICES	167,495	552,830	210,700	501,000	501,000	-	0.00%
100-4170-210	SUBSCRIPTIONS & MEMBERSHIPS	-186	2,879	8,000	8,000	8,000	-	0.00%
100-4170-230	TRAVEL	5,159	4,522	6,000	6,000	6,000	-	0.00%
100-4170-240	OFFICE SUPPLIES	-60	764	500	-	-	-	0.00%
100-4170-250	EQUIPMENT SUPPLIES & MAINT	943	262	1,500	1,500	1,500	-	0.00%
100-4170-251	NON CAPITALIZED EQUIPMENT	1,697	1,630	2,000	2,000	2,000	-	0.00%
100-4170-270	UTILITIES	1,001	3,774	4,000	5,000	5,000	-	0.00%
100-4170-280	COMMUNICATIONS	2,111	1,053	5,000	5,000	5,000	-	0.00%
100-4170-290	FUEL	632	980	2,500	2,500	2,500	-	0.00%
100-4170-311	SOFTWARE PACKAGES	-	-	148,500	2,000	2,000	-	0.00%
100-4170-482	MUNICIPAL ELECTION SERVICES	69,315	-	-	-	-	-	0.00%
100-4170-510	INSURANCE	1,796	2,789	2,700	2,700	2,700	-	0.00%
100-4170-620	MISCELLANEOUS SERVICES	910	1,026	1,000	1,000	1,000	-	0.00%
		250,813	572,510	392,400	536,700	536,700	-	0.00%
<i>Capital Investment</i>								
100-4170-720	BUILDINGS	-	-	-	-	-	-	0.00%



Council Budget 2026 Account Detail

General Fund

Account	Title	2023 Actual	2024 Actual	2025 Estimate	2026 Tentative	2026 Council	Change	%
100-4170-740	CAPITALIZED EQUIPMENT	43,348	-	-	-	-	-	0.00%
		43,348	-	-	-	-	-	0.00%
Total Elections		503,651	873,082	751,430	937,800	937,800	-	0.00%
Recorder								
<i>Personnel</i>								
100-4144-110	FULL TIME EMPLOYEES	317,028	401,667	437,889	433,500	433,500	-	0.00%
100-4144-115	OVERTIME	215	151	500	500	500	-	0.00%
100-4144-120	PART TIME EMPLOYEES	134,159	43,012	66,840	76,100	76,100	-	0.00%
100-4144-125	SEASONAL EMPLOYEES	46,950	49,558	110,000	-	-	-	0.00%
100-4144-130	EMPLOYEE BENEFITS	180,028	179,646	259,669	198,400	198,400	-	0.00%
		678,380	674,034	874,898	708,500	708,500	-	0.00%
<i>Supplies and Services</i>								
100-4144-210	SUBSCRIPTIONS & MEMBERSHIPS	42	52	3,900	3,900	3,900	-	0.00%
100-4144-230	TRAVEL	2,369	2,183	5,500	5,500	5,500	-	0.00%
100-4144-240	OFFICE SUPPLIES	2,250	1,864	2,500	2,500	2,500	-	0.00%
100-4144-250	EQUIPMENT SUPPLIES & MAINT	6,324	908	6,600	6,600	6,600	-	0.00%
100-4144-251	NON CAPITALIZED EQUIPMENT	14,734	-	1,500	-	-	-	0.00%
100-4144-280	COMMUNICATIONS	1,503	802	2,900	2,000	2,000	-	0.00%
100-4144-310	PROFESSIONAL & TECHNICAL	66,463	49,448	12,500	12,500	12,500	-	0.00%
100-4144-311	SOFTWARE PACKAGES	21,966	24,316	29,200	17,000	17,000	-	0.00%
100-4144-330	EDUCATION & TRAINING	2,568	1,072	2,400	2,400	2,400	-	0.00%
100-4144-510	INSURANCE	5,795	5,282	6,000	6,000	6,000	-	0.00%
100-4144-620	MISCELLANEOUS SERVICES	2,515	24,945	-	-	-	-	0.00%
		126,529	110,871	73,000	58,400	58,400	-	0.00%
<i>Tax Administration Allocation</i>								
100-4144-999	TAX ADMIN - RECORDER 50%	-	-	-	-	-	-	0.00%
		-	-	-	-	-	-	0.00%
Total Recorder		804,909	784,905	947,898	766,900	766,900	-	0.00%
Attorney								
<i>Personnel</i>								
100-4145-110	FULL TIME EMPLOYEES	1,462,484	2,040,346	2,455,623	2,414,300	2,414,300	-	0.00%
100-4145-115	OVERTIME	6,906	15,092	12,500	15,000	15,000	-	0.00%
100-4145-120	PART TIME EMPLOYEES	21,203	16,159	75	13,000	13,000	-	0.00%
100-4145-130	EMPLOYEE BENEFITS	647,670	906,907	1,129,506	1,040,200	1,040,200	-	0.00%
		2,138,263	2,978,505	3,597,704	3,482,500	3,482,500	-	0.00%
<i>Supplies and Services</i>								
100-4145-200	LAW LIBRARY- MATERIALS & SUPP	21,744	23,632	18,000	19,500	19,500	-	0.00%
100-4145-210	SUBSCRIPTIONS & MEMBERSHIPS	8,195	7,696	13,100	13,100	13,100	-	0.00%
100-4145-230	TRAVEL	9,733	14,495	22,000	23,000	23,000	-	0.00%
100-4145-240	OFFICE SUPPLIES	10,616	14,227	13,800	14,200	14,200	-	0.00%
100-4145-250	EQUIPMENT SUPPLIES & MAINT	10,296	7,782	12,000	12,800	12,800	-	0.00%
100-4145-251	NON CAPITALIZED EQUIPMENT	16,617	12,469	32,300	12,000	12,000	-	0.00%
100-4145-280	COMMUNICATIONS	19,604	21,587	23,940	23,940	23,940	-	0.00%
100-4145-310	PROFESSIONAL & TECHNICAL	81,541	41,623	100,000	50,000	50,000	-	0.00%
100-4145-311	SOFTWARE PACKAGES	19,440	223,445	110,000	115,000	115,000	-	0.00%
100-4145-312	WITNESS AND TRIAL COSTS	15,703	6,454	20,000	16,000	16,000	-	0.00%
100-4145-330	EDUCATION & TRAINING	7,547	12,340	26,800	27,000	27,000	-	0.00%
100-4145-480	SPECIAL DEPARTMENT SUPPLIES	623	234	1,000	-	-	-	0.00%
100-4145-482	SPEC DEPT SUPPLIES - TRAFFIC	550	-	-	-	-	-	0.00%
100-4145-510	INSURANCE	14,205	17,230	14,000	15,000	15,000	-	0.00%



Council Budget 2026 Account Detail

General Fund

Account	Title	2023 Actual	2024 Actual	2025 Estimate	2026 Tentative	2026 Council	Change	%
100-4145-620	MISCELLANEOUS SERVICES	330	-	-	-	-	-	0.00%
		236,744	403,214	406,940	341,540	341,540	-	0.00%
<i>Capital Investment</i>								
100-4145-720	BUILDINGS	-	67,637	-	-	-	-	0.00%
100-4145-740	CAPITALIZED EQUIPMENT	45,402	582,836	-	-	-	-	0.00%
		45,402	650,473	-	-	-	-	0.00%
<i>Tax Administration Allocation</i>								
100-4145-999	TAX ADMIN - ATTORNEY 9%	-217,837	-311,640	-360,500	-344,164	-344,164	-	0.00%
		-217,837	-311,640	-360,500	-344,164	-344,164	-	0.00%
Total Attorney		2,202,572	3,720,552	3,644,144	3,479,876	3,479,876	-	0.00%
Public Defender								
<i>Personnel</i>								
100-4126-110	FULL TIME EMPLOYEES	181,858	238,811	255,692	229,800	229,800	-	0.00%
100-4126-115	OVERTIME	94	10	1,000	1,000	1,000	-	0.00%
100-4126-125	SEASONAL EMPLOYEES	9,229	-	-	-	-	-	0.00%
100-4126-130	EMPLOYEE BENEFITS	75,470	94,981	111,809	102,200	102,200	-	0.00%
		266,651	333,802	368,501	333,000	333,000	-	0.00%
<i>Supplies and Services</i>								
100-4126-200	INDIGENT CAPITAL DEFENSE FUND	62,971	64,769	68,100	70,143	70,143	-	0.00%
100-4126-210	SUBSCRIPTIONS & MEMBERSHIPS	5,001	2,051	4,500	-	-	-	0.00%
100-4126-230	TRAVEL	396	341	2,000	-	-	-	0.00%
100-4126-240	OFFICE SUPPLIES	2,389	5,131	1,300	1,000	1,000	-	0.00%
100-4126-251	NON CAPITALIZED EQUIPMENT	-107	1,314	6,800	1,500	1,500	-	0.00%
100-4126-260	BUILDINGS AND GROUNDS	-	-	-	-	-	-	0.00%
100-4126-280	COMMUNICATIONS	3,007	1,140	1,700	1,700	1,700	-	0.00%
100-4126-290	FUEL	21,600	21,625	-	500	500	-	0.00%
100-4126-295	RENT	-	-	21,600	21,648	21,648	-	0.00%
100-4126-310	PROFESSIONAL & TECHNICAL	793,162	1,187,610	1,231,900	1,009,000	1,009,000	-	0.00%
100-4126-311	SOFTWARE PACKAGES	8,000	9,408	14,000	14,000	14,000	-	0.00%
100-4126-330	EDUCATION & TRAINING	65	780	6,000	-	-	-	0.00%
100-4126-480	SOCIAL WORKER EXPENSE	437	-	1,000	-	-	-	0.00%
100-4126-510	INSURANCE	1,739	1,601	1,800	-	-	-	0.00%
100-4126-620	MISCELLANEOUS SERVICES	-	-	-	-	-	-	0.00%
		898,660	1,295,770	1,360,700	1,119,491	1,119,491	-	0.00%
Total Public Defender		1,165,311	1,629,572	1,729,201	1,452,491	1,452,491	-	0.00%
Victim Advocate								
<i>Personnel</i>								
100-4148-110	FULL TIME EMPLOYEES	655,680	552,845	461,801	492,200	492,200	-	0.00%
100-4148-115	OVERTIME	790	1,557	-	-	-	-	0.00%
100-4148-120	PART TIME EMPLOYEES	9,243	-	-	-	-	-	0.00%
100-4148-125	SEASONAL EMPLOYEES	14,952	-	-	-	-	-	0.00%
100-4148-130	EMPLOYEE BENEFITS	250,654	266,103	248,513	256,700	256,700	-	0.00%
100-4148-142	PAGER PAY	12,427	27,954	32,500	33,000	33,000	-	0.00%
		943,746	848,459	742,814	781,900	781,900	-	0.00%
<i>Supplies and Services</i>								
100-4148-230	TRAVEL	9,867	3,246	5,000	5,000	5,000	-	0.00%
100-4148-240	OFFICE SUPPLIES	10,492	7,983	6,300	6,300	6,300	-	0.00%
100-4148-250	EQUIPMENT SUPPLIES & MAINT	2,857	3,785	5,600	5,000	5,000	-	0.00%
100-4148-251	NON CAPITALIZED EQUIPMENT	-	-	-	15,000	15,000	-	0.00%
100-4148-270	UTILITIES	4,909	-	-	-	-	-	0.00%



Miscellaneous and General



Council Budget 2026 Account Detail

General Fund

Account	Title	2023 Actual	2024 Actual	2025 Estimate	2026 Tentative	2026 Council	Change	%
<i>Personnel</i>								
100-4960-130	EMPLOYEE BENEFITS	97	93	-	-	-	-	0.00%
		97	93	-	-	-	-	0.00%
<i>Supplies and Services</i>								
100-4150-320	USU EXTENSION CONTRACT	-	-	288,000	297,000	297,000	-	0.00%
100-4150-324	BEE INSPECTION	-	-	2,500	2,500	2,500	-	0.00%
100-4150-325	SOIL CONSERVATION	-	-	6,000	6,000	6,000	-	0.00%
100-4150-326	CACHE WATER DISTRICT	-	-	10,000	10,000	10,000	-	0.00%
100-4150-510	INSURANCE	-	90	-	-	-	-	0.00%
100-4150-541	BRAG (NO ADMIN COSTS) NOT A&C	-	-	-	-	-	-	0.00%
100-4150-550	UAC MEMBERSHIPS - A&C 10%	46,852	48,410	-	-	-	-	0.00%
100-4150-552	NACO MEMBERSHIPS - A&C 10%	-	2,374	-	-	-	-	0.00%
100-4150-560	AUDIT - A&C 10%	-	-	-	-	-	-	0.00%
100-4150-580	UNEMPLOYMENT COMP - A&C 10%	-	276	-	-	-	-	0.00%
100-4150-620	MISCELLANEOUS SERVICES	-	-	15,900	19,900	19,900	-	0.00%
100-4150-625	MISC INDIGENT EXPENSES	-	-	3,000	3,000	3,000	-	0.00%
100-4960-280	COMMUNICATIONS	12,474	-	-	-	-	-	0.00%
100-4960-320	BEE INSPECTION	2,500	2,500	-	-	-	-	0.00%
100-4960-325	SOIL CONSERVATION	6,000	6,000	-	-	-	-	0.00%
100-4960-326	CACHE WATER DISTRICT	-	10,000	-	-	-	-	0.00%
100-4960-600	MISCELLANEOUS EXPENSE	8,759	26,501	-	-	-	-	0.00%
100-4960-800	SETTLEMENTS	77,917	-	-	-	-	-	0.00%
		154,502	96,151	325,400	338,400	338,400	-	0.00%
<i>Tax Administration Allocation</i>								
100-4150-999	TAX ADMIN - NONDEPARTMENTAL 10%	-4,685	-4,030	-33,000	-33,840	-33,840	-	0.00%
		-4,685	-4,030	-33,000	-33,840	-33,840	-	0.00%
Total Miscellaneous and General		149,914	92,214	292,400	304,560	304,560	-	0.00%
Contributions to Other Units								
<i>Supplies and Services</i>								
100-4800-920	CONTRIBUTIONS TO OTHER UNITS	3,310,498	64,600	69,600	69,600	69,600	-	0.00%
100-4800-921	CONTRIB TO OTHER GOVERNMENTS	-	4,365,180	-	-	-	-	0.00%
100-4800-925	CONTRIBUTION - AIRPORT	80,000	100,000	100,000	200,000	200,000	-	0.00%
100-4800-950	CONTRIBUTIONS - RDA AGREEMENTS	130,060	125,693	450,000	-	-	-	0.00%
		3,520,558	4,655,473	619,600	269,600	269,600	-	0.00%
Total Contributions to Other Units		3,520,558	4,655,473	619,600	269,600	269,600	-	0.00%
Total General Government		15,337,181	18,460,328	14,369,733	13,571,658	13,571,658	-	0.00%
Sheriff								
<i>Personnel</i>								
100-4214-110	FULL TIME EMPLOYEES	-	307,034	293,583	335,600	335,600	-	0.00%
100-4214-115	OVERTIME	-	2,509	5,000	2,500	2,500	-	0.00%
100-4214-120	PART TIME EMPLOYEES	-	14,771	47,611	75,400	75,400	-	0.00%
100-4214-130	EMPLOYEE BENEFITS	-	187,458	222,605	213,500	213,500	-	0.00%
		-	511,771	568,799	627,000	627,000	-	0.00%
<i>Supplies and Services</i>								
100-4214-230	TRAVEL	-	1,333	3,500	3,500	3,500	-	0.00%
100-4214-240	OFFICE SUPPLIES	-	5	8,000	5,000	5,000	-	0.00%
100-4214-330	EDUCATION & TRAINING	-	87	5,000	3,000	3,000	-	0.00%
100-4214-480	SPECIAL DEPARTMENT SUPPLIES	-	6,703	5,000	13,050	13,050	-	0.00%
100-4214-486	UNIFORMS AND SUPPLIES	-	1,827	1,600	1,600	1,600	-	0.00%



Council Budget 2026 Account Detail

General Fund

Account	Title	2023 Actual	2024 Actual	2025 Estimate	2026 Tentative	2026 Council	Change	%
		-	9,956	23,100	26,150	26,150	-	0.00%
Total Sheriff		-	521,727	591,899	653,150	653,150	-	0.00%
Sheriff: Administration								
<i>Personnel</i>								
100-4215-110	FULL TIME EMPLOYEES	546,142	717,391	848,140	847,100	847,100	-	0.00%
100-4215-115	OVERTIME	5,258	27,490	15,000	15,000	15,000	-	0.00%
100-4215-120	PART TIME EMPLOYEES	52,166	46,212	36,904	70,800	70,800	-	0.00%
100-4215-130	EMPLOYEE BENEFITS	285,834	420,997	507,086	499,100	499,100	-	0.00%
		889,400	1,212,089	1,407,130	1,432,000	1,432,000	-	0.00%
<i>Supplies and Services</i>								
100-4215-210	SUBSCRIPTIONS & MEMBERSHIPS	18,489	9,748	74,600	212,835	212,835	-	0.00%
100-4215-230	TRAVEL	7,221	4,168	10,000	5,500	5,500	-	0.00%
100-4215-240	OFFICE SUPPLIES	29,388	84,667	75,000	83,250	83,250	-	0.00%
100-4215-250	EQUIPMENT SUPPLIES & SERVICES	20,856	132,017	75,500	63,500	63,500	-	0.00%
100-4215-251	NON CAPITALIZED EQUIPMENT	21,483	13,700	66,000	86,100	86,100	-	0.00%
100-4215-260	BUILDINGS AND GROUNDS	106,354	161,121	160,500	168,500	168,500	-	0.00%
100-4215-270	UTILITIES	365,338	275,618	315,500	315,000	315,000	-	0.00%
100-4215-280	COMMUNICATIONS	1,045	465	-	-	-	-	0.00%
100-4215-290	FUEL	27,636	249,839	198,500	198,500	198,500	-	0.00%
100-4215-310	PROFESSIONAL & TECHNICAL	450	1,492,434	77,000	80,800	80,800	-	0.00%
100-4215-311	SOFTWARE PACKAGES	151,754	158,958	244,200	114,108	114,108	-	0.00%
100-4215-330	EDUCATION & TRAINING	10,677	7,117	10,000	6,000	6,000	-	0.00%
100-4215-333	ALL P/S TESTING FEES	-	-	-	10,500	10,500	-	0.00%
100-4215-381	MEALS	-	458,502	-	-	-	-	0.00%
100-4215-410	CIVIL SERVICES	40	326	7,500	4,000	4,000	-	0.00%
100-4215-480	SPECIAL DEPARTMENT SUPPLIES	29,368	90,186	89,100	80,000	80,000	-	0.00%
100-4215-486	UNIFORMS AND SUPPLIES	12,447	174,274	173,000	210,100	210,100	-	0.00%
100-4215-510	INSURANCE	6,424	182,849	165,900	165,900	165,900	-	0.00%
100-4215-620	MISCELLANEOUS SERVICES	-	-	-	-	-	-	0.00%
100-4236-251	NON CAPITALIZED EQUIPMENT	29,621	30,691	30,000	43,000	43,000	-	0.00%
100-4236-280	COMMUNICATIONS	2,550	114,876	153,120	153,120	153,120	-	0.00%
100-4236-311	SOFTWARE PACKAGES	7,495	8,429	37,500	24,300	24,300	-	0.00%
100-4236-330	EDUCATION & TRAINING	6,013	5,484	8,300	6,500	6,500	-	0.00%
		854,649	3,655,469	1,971,220	2,031,513	2,031,513	-	0.00%
<i>Capital Investment</i>								
100-4215-720	BUILDING	37,833	-	-	-	-	-	0.00%
100-4215-740	CAPITALIZED EQUIPMENT	25,488	555,700	-	-	-	-	0.00%
		63,321	555,700	-	-	-	-	0.00%
Total Sheriff: Administration		1,807,370	5,423,257	3,378,350	3,463,513	3,463,513	-	0.00%
Sheriff: Criminal								
<i>Personnel</i>								
100-4210-110	FULL TIME EMPLOYEES	2,899,833	1,499,348	1,941,787	2,219,900	2,219,900	-	0.00%
100-4210-115	OVERTIME	224,381	107,384	195,000	195,000	195,000	-	0.00%
100-4210-120	PART TIME EMPLOYEES	3,624	1,700	74,157	-	-	-	0.00%
100-4210-130	EMPLOYEE BENEFITS	1,801,983	927,488	1,482,498	1,438,600	1,438,600	-	0.00%
100-4210-142	PAGER PAY	15,133	11,410	30,000	30,000	30,000	-	0.00%
		4,944,954	2,547,331	3,723,442	3,883,500	3,883,500	-	0.00%
<i>Supplies and Services</i>								
100-4210-210	SUBSCRIPTIONS & MEMBERSHIPS	1,371	26,717	44,000	41,700	41,700	-	0.00%
100-4210-230	TRAVEL	38,040	43,708	83,000	50,000	50,000	-	0.00%



Council Budget 2026 Account Detail

General Fund

Account	Title	2023 Actual	2024 Actual	2025 Estimate	2026 Tentative	2026 Council	Change	%
100-4210-240	OFFICE SUPPLIES	7,441	-	2,500	4,400	4,400	-	0.00%
100-4210-250	EQUIPMENT SUPPLIES & MAINT	91,212	1,497	-	-	-	-	0.00%
100-4210-251	NON CAPITALIZED EQUIPMENT	57,522	50,936	93,000	69,000	69,000	-	0.00%
100-4210-280	COMMUNICATIONS	456	-	-	-	-	-	0.00%
100-4210-290	FUEL	165,258	-	-	-	-	-	0.00%
100-4210-310	PROFESSIONAL & TECHNICAL	3,618	6,543	7,500	19,000	19,000	-	0.00%
100-4210-330	EDUCATION & TRAINING	33,918	30,559	47,000	35,000	35,000	-	0.00%
100-4210-480	SPECIAL DEPT SUPPLIES	41,617	9,263	-	-	-	-	0.00%
100-4210-481	SPEC SUPPS-SUBSTANCE ABUSE ED	7,228	5,653	9,100	9,100	9,100	-	0.00%
100-4210-486	UNIFORMS AND SUPPLIES	84,930	14,932	16,500	16,600	16,600	-	0.00%
100-4210-510	INSURANCE	67,368	-	-	-	-	-	0.00%
		599,979	189,807	302,600	244,800	244,800	-	0.00%
<i>Capital Investment</i>								
100-4210-740	CAPITALIZED EQUIPMENT	836,844	55,935	-	-	-	-	0.00%
		836,844	55,935	-	-	-	-	0.00%
Total Sheriff: Criminal		6,381,777	2,793,073	4,026,042	4,128,300	4,128,300	-	0.00%
Sheriff: Patrol								
<i>Personnel</i>								
100-4205-110	FULL TIME EMPLOYEES	-	2,485,156	2,485,143	2,860,000	2,860,000	-	0.00%
100-4205-115	OVERTIME	-	166,770	145,000	145,000	145,000	-	0.00%
100-4205-120	PART TIME EMPLOYEES	-	-	-	31,700	31,700	-	0.00%
100-4205-130	EMPLOYEE BENEFITS	-	1,554,657	1,950,604	1,880,000	1,880,000	-	0.00%
100-4205-142	PAGER PAY	-	19,195	15,900	15,900	15,900	-	0.00%
		-	4,225,778	4,596,647	4,932,600	4,932,600	-	0.00%
<i>Supplies and Services</i>								
100-4205-210	SUBSCRIPTIONS & MEMBERSHIPS	-	943	1,500	1,800	1,800	-	0.00%
100-4205-230	TRAVEL	-	37,613	32,000	20,000	20,000	-	0.00%
100-4205-240	OFFICE SUPPLIES	-	-	1,500	2,000	2,000	-	0.00%
100-4205-251	NON CAPITALIZED EQUIPMENT	-	38,046	57,500	29,500	29,500	-	0.00%
100-4205-330	EDUCATION & TRAINING	-	40,407	35,000	25,000	25,000	-	0.00%
100-4205-480	SPECIAL DEPT SUPPLIES	65	60,271	62,000	35,000	35,000	-	0.00%
100-4205-486	UNIFORMS	-	-	12,000	16,500	16,500	-	0.00%
		65	177,280	201,500	129,800	129,800	-	0.00%
Total Sheriff: Patrol		65	4,403,058	4,798,147	5,062,400	5,062,400	-	0.00%
Sheriff: Support Services								
<i>Personnel</i>								
100-4211-110	FULL TIME EMPLOYEES	1,850,457	1,197,895	1,508,277	1,758,300	1,758,300	-	0.00%
100-4211-115	OVERTIME	129,116	76,530	105,000	85,000	85,000	-	0.00%
100-4211-120	PART TIME EMPLOYEES	154,362	173,125	151,430	307,300	307,300	-	0.00%
100-4211-130	EMPLOYEE BENEFITS	1,155,972	735,256	1,108,182	1,151,900	1,151,900	-	0.00%
100-4211-142	PAGER PAY	8,723	11,938	20,000	20,000	20,000	-	0.00%
		3,298,630	2,194,742	2,892,889	3,322,500	3,322,500	-	0.00%
<i>Supplies and Services</i>								
100-4211-210	SUBSCRIPTIONS & MEMBERSHIPS	41,712	3,523	6,300	5,050	5,050	-	0.00%
100-4211-230	TRAVEL	10,311	9,549	24,000	15,000	15,000	-	0.00%
100-4211-240	OFFICE SUPPLIES	7,887	-	1,500	1,500	1,500	-	0.00%
100-4211-250	EQUIPMENT SUPPLIES & MAINT	26,310	-547	2,000	2,000	2,000	-	0.00%
100-4211-251	NON CAPITALIZED EQUIPMENT	38,804	45,178	65,000	48,500	48,500	-	0.00%
100-4211-255	PROBATION ANKLE MONITORS	9,638	3,367	24,000	24,000	24,000	-	0.00%
100-4211-280	COMMUNICATIONS	107,070	4,616	-	-	-	-	0.00%



Council Budget 2026 Account Detail

General Fund

Account	Title	2023 Actual	2024 Actual	2025 Estimate	2026 Tentative	2026 Council	Change	%
100-4211-290	FUEL	40,638	-	-	-	-	-	0.00%
100-4211-311	SOFTWARE PACKAGES	20,485	10,164	24,900	12,000	12,000	-	0.00%
100-4211-330	EDUCATION & TRAINING	16,161	9,526	23,000	15,000	15,000	-	0.00%
100-4211-410	CIVIL SERVICES	11,081	589	-	-	-	-	0.00%
100-4211-480	SPECIAL DEPT SUPPLIES	78,670	10,742	15,000	15,000	15,000	-	0.00%
100-4211-486	UNIFORMS AND SUPPLIES	19,596	1,851	16,700	16,700	16,700	-	0.00%
100-4211-510	INSURANCE	32,999	-	-	-	-	-	0.00%
100-4217-210	SUBSCRIPTIONS & MEMBERSHIPS	1,256	1,308	1,200	1,500	1,500	-	0.00%
100-4217-250	EQUIPMENT SUPPLIES & MAINT	-	-	2,000	-	-	-	0.00%
100-4217-251	NON CAPITALIZED EQUIPMENT	2,112	1,928	5,000	5,000	5,000	-	0.00%
100-4217-330	EDUCATION & TRAINING	66	399	1,000	1,200	1,200	-	0.00%
100-4217-486	UNIFORMS AND SUPPLIES	4,894	1,157	4,500	4,500	4,500	-	0.00%
100-4217-611	MISC SUPPLIES - POSSE BURGER	13,528	13,858	18,000	18,000	18,000	-	0.00%
		483,218	117,208	234,100	184,950	184,950	-	0.00%
Total Sheriff: Support Services		3,781,848	2,311,951	3,126,989	3,507,450	3,507,450	-	0.00%
Sheriff: Corrections								
<i>Personnel</i>								
100-4230-110	FULL TIME EMPLOYEES	4,394,037	4,688,561	4,899,001	5,672,600	5,672,600	-	0.00%
100-4230-115	OVERTIME	332,965	304,051	300,000	150,000	150,000	-	0.00%
100-4230-120	PART TIME EMPLOYEES	74,791	7,523	-	-	-	-	0.00%
100-4230-130	EMPLOYEE BENEFITS	2,748,193	2,926,857	3,628,142	3,450,500	3,450,500	-	0.00%
100-4230-142	PAGER PAY	22,550	35,325	16,000	28,000	28,000	-	0.00%
		7,572,536	7,962,317	8,843,143	9,301,100	9,301,100	-	0.00%
<i>Supplies and Services</i>								
100-4230-200	INMATE SUPPLIES	288,637	263,560	268,900	259,400	259,400	-	0.00%
100-4230-210	SUBSCRIPTIONS & MEMBERSHIPS	425	-	-	-	-	-	0.00%
100-4230-230	TRAVEL	40,174	33,282	30,000	30,000	30,000	-	0.00%
100-4230-231	TRAVEL -EXTRADITION EXPENSES	-733	2,861	4,100	4,100	4,100	-	0.00%
100-4230-240	OFFICE SUPPLIES	36,477	592	-	-	-	-	0.00%
100-4230-250	EQUIPMENT SUPPLIES & MAINT	26,769	778	-	-	-	-	0.00%
100-4230-251	NON CAPITALIZED EQUIPMENT	42,880	33,869	50,000	38,500	38,500	-	0.00%
100-4230-255	PRISONERS SUPPLIES - W/RELEASE	1,570	9,231	5,400	5,400	5,400	-	0.00%
100-4230-270	UTILITIES	16,755	-	-	-	-	-	0.00%
100-4230-280	COMMUNICATIONS	1,635	-	-	-	-	-	0.00%
100-4230-290	FUEL	22,170	-	-	-	-	-	0.00%
100-4230-310	PROFESSIONAL & TECHNICAL	1,401,521	-	1,552,645	1,601,224	1,601,224	-	0.00%
100-4230-311	SOFTWARE PACKAGES	1,459	16,053	-	-	-	-	0.00%
100-4230-315	MEDICAL EXPENSE	236,316	280,617	241,000	250,040	250,040	-	0.00%
100-4230-316	MEDICAL EXPENSE REIMBURSEMENT	12,996	35,609	36,100	36,100	36,100	-	0.00%
100-4230-330	EDUCATION & TRAINING	24,620	29,249	45,000	25,000	25,000	-	0.00%
100-4230-333	ALL P/S TESTING FEES	2,852	5,212	8,300	-	-	-	0.00%
100-4230-381	MEALS	464,268	9,911	496,460	511,354	511,354	-	0.00%
100-4230-450	SPECIAL JAIL SUPPLIES	8,316	17,600	10,900	10,000	10,000	-	0.00%
100-4230-486	UNIFORMS AND SUPPLIES	57,980	2,508	-	5,000	5,000	-	0.00%
100-4230-510	INSURANCE	53,326	-	-	-	-	-	0.00%
		2,740,413	740,931	2,748,805	2,776,118	2,776,118	-	0.00%
<i>Capital Investment</i>								
100-4230-720	BUILDINGS	220,405	-	-	-	-	-	0.00%
100-4230-740	CAPITALIZED EQUIPMENT	41,819	16,668	-	-	-	-	0.00%
		262,224	16,668	-	-	-	-	0.00%
Total Sheriff: Corrections		10,575,173	8,719,916	11,591,948	12,077,218	12,077,218	-	0.00%



Council Budget 2026 Account Detail

General Fund

Account	Title	2023 Actual	2024 Actual	2025 Estimate	2026 Tentative	2026 Council	Change	%
Sheriff: Emergency Management								
<i>Personnel</i>								
100-4255-110	FULL TIME EMPLOYEES	72,451	73,886	78,302	85,200	85,200	-	0.00%
100-4255-115	OVERTIME	-	-	4,000	4,000	4,000	-	0.00%
100-4255-120	PART TIME EMPLOYEES	-	18,382	24,371	26,000	26,000	-	0.00%
100-4255-130	EMPLOYEE BENEFITS	39,206	46,855	55,321	50,300	50,300	-	0.00%
		111,657	139,122	161,994	165,500	165,500	-	0.00%
<i>Supplies and Services</i>								
100-4216-210	SUBSCRIPTIONS & MEMBERSHIPS	2,227	5,042	5,600	6,000	6,000	-	0.00%
100-4216-230	TRAVEL	1,665	1,415	6,000	6,000	6,000	-	0.00%
100-4216-240	OFFICE SUPPLIES	50	-	500	750	750	-	0.00%
100-4216-250	EQUIPMENT SUPPLIES & MAINT	11,176	11,334	12,000	14,000	14,000	-	0.00%
100-4216-251	NON CAPITALIZED EQUIPMENT	22,416	22,594	30,500	29,000	29,000	-	0.00%
100-4216-270	UTILITIES	10,350	-	-	-	-	-	0.00%
100-4216-280	COMMUNICATIONS	35	569	2,500	-	-	-	0.00%
100-4216-330	EDUCATION & TRAINING	10,057	7,032	10,000	12,000	12,000	-	0.00%
100-4216-480	SPECIAL DEPT SUPPLIES	5,230	5,162	5,500	5,500	5,500	-	0.00%
100-4216-481	PHILANTHROPIC ACTIVITIES	-	116	1,000	-	-	-	0.00%
100-4216-486	UNIFORMS AND SUPPLIES	2,848	7,315	3,500	3,500	3,500	-	0.00%
100-4216-510	INSURANCE	3,949	-	-	-	-	-	0.00%
100-4255-210	SUBSCRIPTIONS & MEMBERSHIPS	279	439	2,500	1,000	1,000	-	0.00%
100-4255-230	TRAVEL	-	1,177	3,500	3,500	3,500	-	0.00%
100-4255-240	OFFICE SUPPLIES	-	567	1,000	1,500	1,500	-	0.00%
100-4255-250	EQUIPMENT SUPPLIES & MAINT	3,392	1,305	3,500	3,500	3,500	-	0.00%
100-4255-251	NON CAPITALIZED EQUIPMENT	7,121	1,621	29,000	29,000	29,000	-	0.00%
100-4255-254	GRANT SUPPLIES & NON CAP EQUIP	-	-	-	-	-	-	0.00%
100-4255-280	COMMUNICATIONS	11,244	9,050	12,000	13,000	13,000	-	0.00%
100-4255-290	FUEL	10,417	972	-	-	-	-	0.00%
100-4255-311	SOFTWARE PACKAGES	-	-	1,500	2,500	2,500	-	0.00%
100-4255-330	EDUCATION & TRAINING	264	1,045	2,800	2,800	2,800	-	0.00%
100-4255-480	SPECIAL DEPT SUPPLIES	-	946	1,000	1,000	1,000	-	0.00%
100-4255-481	SPECIAL GRANT EXPENSE	152,800	-	-	-	-	-	0.00%
100-4255-486	UNIFORMS AND SUPPLIES	694	35	1,000	1,000	1,000	-	0.00%
100-4255-510	INSURANCE	682	-	700	1,000	1,000	-	0.00%
100-4255-630	EMERGENCY OPERATIONS	3,448	4,249	8,000	8,000	8,000	-	0.00%
		260,344	81,985	143,600	144,550	144,550	-	0.00%
<i>Capital Investment</i>								
100-4216-720	BUILDINGS	6,374	-	-	-	-	-	0.00%
100-4216-740	CAPITALIZED EQUIPMENT	124,316	9,229	-	-	-	-	0.00%
		130,690	9,229	-	-	-	-	0.00%
Total Sheriff: Emergency Management		502,691	230,336	305,594	310,050	310,050	-	0.00%
Sheriff: Animal Control								
<i>Personnel</i>								
100-4253-110	FULL TIME EMPLOYEES	134,117	122,614	290,931	313,000	313,000	-	0.00%
100-4253-115	OVERTIME	4,044	6,586	6,500	8,800	8,800	-	0.00%
100-4253-130	EMPLOYEE BENEFITS	51,348	60,632	166,400	157,800	157,800	-	0.00%
100-4253-142	PAGER PAY	983	1,173	2,800	2,800	2,800	-	0.00%
		190,492	191,006	466,631	482,400	482,400	-	0.00%
<i>Supplies and Services</i>								
100-4253-200	MATERIAL SUPPLIES & SERVICE	7,283	3,462	19,000	7,500	7,500	-	0.00%
100-4253-230	TRAVEL	-	1,122	1,500	2,000	2,000	-	0.00%



Council Budget 2026 Account Detail

General Fund

Account	Title	2023 Actual	2024 Actual	2025 Estimate	2026 Tentative	2026 Council	Change	%
100-4253-251	NON CAPITALIZED EQUIPMENT	-	832	2,500	9,000	9,000	-	0.00%
100-4253-290	FUEL	13,646	-	-	-	-	-	0.00%
100-4253-330	EDUCATION & TRAINING	-	2,337	2,500	2,500	2,500	-	0.00%
100-4253-486	UNIFORMS AND SUPPLIES	1,568	154	-	-	-	-	0.00%
100-4253-510	INSURANCE	1,089	-	-	-	-	-	0.00%
		23,586	7,907	25,500	21,000	21,000	-	0.00%
Total Sheriff: Animal Control		214,078	198,913	492,131	503,400	503,400	-	0.00%
Animal Inmound								
<i>Personnel</i>								
100-4254-110	FULL TIME EMPLOYEES	131,453	159,817	204,830	219,200	219,200	-	0.00%
100-4254-115	OVERTIME	1,473	4,449	6,500	6,500	6,500	-	0.00%
100-4254-120	PART TIME EMPLOYEES	78,724	71,576	64,498	86,000	86,000	-	0.00%
100-4254-125	SEASONAL EMPLOYEES	-	-	-	-	-	-	0.00%
100-4254-130	EMPLOYEE BENEFITS	71,360	79,983	99,908	109,600	109,600	-	0.00%
		283,010	315,825	375,736	421,300	421,300	-	0.00%
<i>Supplies and Services</i>								
100-4254-210	SUBSCRIPTIONS & MEMBERSHIPS	147	-	500	500	500	-	0.00%
100-4254-230	TRAVEL	-	-	1,000	500	500	-	0.00%
100-4254-240	OFFICE SUPPLIES	5,600	1,586	3,000	3,010	3,010	-	0.00%
100-4254-250	EQUIPMENT SUPPLIES & MAINT	21,054	65,666	64,000	30,000	30,000	-	0.00%
100-4254-251	NON CAPITALIZED EQUIPMENT	16,320	8,173	35,225	15,389	15,389	-	0.00%
100-4254-280	COMMUNICATIONS	182	-	-	-	-	-	0.00%
100-4254-290	FUEL	848	-	-	-	-	-	0.00%
100-4254-310	PROFESSIONAL & TECHNICAL	-	-	80,000	45,040	45,040	-	0.00%
100-4254-311	SOFTWARE PACKAGES	-	524	2,000	1,000	1,000	-	0.00%
100-4254-330	EDUCATION & TRAINING	-	100	3,000	3,000	3,000	-	0.00%
100-4254-480	SPECIAL DEPT SUPPLIES	22,206	20,420	25,000	34,900	34,900	-	0.00%
100-4254-486	UNIFORMS AND SUPPLIES	1,132	2,029	6,000	5,400	5,400	-	0.00%
100-4254-510	INSURANCE	4,327	-	-	-	-	-	0.00%
		71,816	98,498	219,725	138,739	138,739	-	0.00%
<i>Capital Investment</i>								
100-4254-740	CAPITALIZED EQUIPMENT	-	13,843	-	-	-	-	0.00%
		-	13,843	-	-	-	-	0.00%
Total Animal Inmound		354,826	428,165	595,461	560,039	560,039	-	0.00%
Fire and Ambulance								
<i>Personnel</i>								
100-4265-110	FULL TIME EMPLOYEES	425,288	502,761	1,325,740	1,657,100	1,657,100	-	0.00%
100-4265-115	OVERTIME	26,131	40,503	110,000	110,000	110,000	-	0.00%
100-4265-120	PART TIME EMPLOYEES	70,519	102,161	487,045	400,000	400,000	-	0.00%
100-4265-125	SEASONAL EMPLOYEES	31,665	-	-	-	-	-	0.00%
100-4265-130	EMPLOYEE BENEFITS	185,491	242,143	813,452	876,700	876,700	-	0.00%
100-4265-142	PAGER PAY	4,692	12,175	135,500	90,000	90,000	-	0.00%
		743,786	899,745	2,871,737	3,133,800	3,133,800	-	0.00%
<i>Supplies and Services</i>								
100-4265-210	SUBSCRIPTIONS & MEMBERSHIPS	2,320	2,752	9,900	3,020	3,020	-	0.00%
100-4265-230	TRAVEL	1,443	5,749	8,200	12,000	12,000	-	0.00%
100-4265-240	OFFICE SUPPLIES	2,399	2,444	5,500	3,000	3,000	-	0.00%
100-4265-250	EQUIPMENT SUPPLIES & MAINT	93,848	86,356	135,500	130,000	130,000	-	0.00%
100-4265-251	NON CAPITALIZED EQUIPMENT	11,285	22,930	30,000	30,000	30,000	-	0.00%
100-4265-255	WILDLAND FIRE EQUIP & SUPPLIES	6,549	7,749	9,400	9,000	9,000	-	0.00%



Council Budget 2026 Account Detail

General Fund

Account	Title	2023 Actual	2024 Actual	2025 Estimate	2026 Tentative	2026 Council	Change	%
100-4265-270	UTILITIES	13,867	16,387	27,500	23,000	23,000	-	0.00%
100-4265-280	COMMUNICATIONS	4,704	6,056	13,300	14,000	14,000	-	0.00%
100-4265-290	FUEL	8,541	10,747	30,000	25,000	25,000	-	0.00%
100-4265-310	PROFESSIONAL & TECHNICAL	12,081	13,374	322,000	255,400	255,400	-	0.00%
100-4265-311	SOFTWARE PACKAGES	7,038	8,398	46,300	43,000	43,000	-	0.00%
100-4265-330	EDUCATION & TRAINING	2,703	1,763	10,300	7,250	7,250	-	0.00%
100-4265-450	HAZARD/MATERIALS SUPPLIES	750	-	5,000	5,000	5,000	-	0.00%
100-4265-451	TECHNICAL RESCUE MATERIALS/SUP	-	1,426	5,000	5,000	5,000	-	0.00%
100-4265-481	UNIFORMS AND SUPPLIES	4,206	4,990	18,000	15,000	15,000	-	0.00%
100-4265-486	FIRE PREVENTION PROMO-SUPPLIES	1,239	4,587	5,000	4,000	4,000	-	0.00%
100-4265-510	INSURANCE	33,228	35,250	50,400	50,400	50,400	-	0.00%
100-4265-511	WILDLAND FIRE MITIGATION FUND	4,983	-	10,000	-	-	-	0.00%
100-4265-520	BILLING AND COLLECTION COSTS	-	-	50,000	45,000	45,000	-	0.00%
100-4265-521	BAD DEBT COLLECTION FEES	-	-	12,000	10,000	10,000	-	0.00%
100-4265-522	PATIENT REFUNDS	-	350	5,000	2,500	2,500	-	0.00%
100-4265-610	MISC SUPPLIES - RECOGNITION	9,867	-	10,000	-	-	-	0.00%
100-4265-620	MISCELLANEOUS SERVICES	106	421	8,000	-	-	-	0.00%
100-4265-625	MISC SERVICES - AIR COMPRESSOR	7,870	2,313	8,500	10,000	10,000	-	0.00%
100-4265-630	RANGE FIRE SUPPRESSION	-	-	25,000	-	-	-	0.00%
100-4265-631	OTHER FIRE 100% REIMBURSABLE	25,981	17,885	25,000	32,000	32,000	-	0.00%
100-4265-632	STATE FIRE WARDEN COST SHARE	32,297	33,621	45,000	40,000	40,000	-	0.00%
		287,305	285,549	929,800	773,570	773,570	-	0.00%
<i>Capital Investment</i>								
100-4265-720	BUILDINGS	-	9,590	-	-	-	-	0.00%
100-4265-740	CAPITALIZED EQUIPMENT	613,811	461,726	-	-	-	-	0.00%
		613,811	471,316	-	-	-	-	0.00%
Total Fire and Ambulance		1,644,902	1,656,609	3,801,537	3,907,370	3,907,370	-	0.00%
Total Public Safety		25,262,730	26,687,005	32,708,098	34,172,890	34,172,890	-	0.00%
Public Works Admin								
<i>Personnel</i>								
100-4410-110	FULL TIME EMPLOYEES	-	-	68,693	71,300	71,300	-	0.00%
100-4410-115	OVERTIME	-	-	1,625	1,075	1,075	-	0.00%
100-4410-120	PART TIME EMPLOYEES	-	-	2,500	2,500	2,500	-	0.00%
100-4410-130	EMPLOYEE BENEFITS	-	-	37,386	36,300	36,300	-	0.00%
		-	-	110,204	111,175	111,175	-	0.00%
<i>Supplies and Services</i>								
100-4410-210	SUBSCRIPTIONS & MEMBERSHIPS	-	-	800	825	825	-	0.00%
100-4410-230	TRAVEL	-	-	875	1,250	1,250	-	0.00%
100-4410-240	OFFICE SUPPLIES	-	-	1,950	2,500	2,500	-	0.00%
100-4410-250	EQUIPMENT SUPPLIES & MAINT	-	-	2,625	2,500	2,500	-	0.00%
100-4410-251	NON CAPITALIZED EQUIPMENT	-	-	1,750	1,250	1,250	-	0.00%
100-4410-260	BUILDINGS AND GROUNDS	-	-	27,525	25,025	25,025	-	0.00%
100-4410-270	UTILITIES	-	-	34,700	25,000	25,000	-	0.00%
100-4410-280	COMMUNICATIONS	-	-	1,250	1,100	1,100	-	0.00%
100-4410-310	PROFESSIONAL & TECHNICAL	-	-	1,250	1,250	1,250	-	0.00%
100-4410-311	SOFTWARE	-	-	-	525	525	-	0.00%
100-4410-330	EDUCATION & TRAINING	-	-	875	1,250	1,250	-	0.00%
100-4410-480	UNIFORM & SAFETY SUPPLIES	-	-	1,500	1,250	1,250	-	0.00%
100-4410-510	INSURANCE	-	-	1,000	1,000	1,000	-	0.00%
		-	-	76,100	64,725	64,725	-	0.00%



Council Budget 2026 Account Detail

General Fund

Account	Title	2023 Actual	2024 Actual	2025 Estimate	2026 Tentative	2026 Council	Change	%
Total Public Works Admin		-	-	186,304	175,900	175,900	-	0.00%
Roads								
<i>Personnel</i>								
100-4415-110	FULL TIME EMPLOYEES	-	1,303,632	1,357,613	1,555,800	1,555,800	-	0.00%
100-4415-115	OVERTIME	-	32,089	60,000	51,000	51,000	-	0.00%
100-4415-125	SEASONAL EMPLOYEES	-	131,517	155,000	162,000	162,000	-	0.00%
100-4415-130	EMPLOYEE BENEFITS	-	664,048	796,852	761,700	761,700	-	0.00%
100-4415-140	UNIFORM ALLOWANCE	-	8,610	13,000	18,000	18,000	-	0.00%
100-4415-142	PAGER PAY	-	-	32,700	10,000	10,000	-	0.00%
		-	2,139,896	2,415,165	2,558,500	2,558,500	-	0.00%
<i>Supplies and Services</i>								
100-4415-210	SUBSCRIPTIONS & MEMBERSHIPS	-	369	7,000	11,000	11,000	-	0.00%
100-4415-230	TRAVEL	-	10,547	10,000	8,000	8,000	-	0.00%
100-4415-240	OFFICE SUPPLIES	-	10,322	12,000	12,000	12,000	-	0.00%
100-4415-250	EQUIPMENT SUPPLIES & MAINT	-	357,041	345,000	400,000	400,000	-	0.00%
100-4415-251	NON CAPITALIZED EQUIPMENT	-	46,020	80,500	70,000	70,000	-	0.00%
100-4415-254	FUEL	-	270,244	-	-	-	-	0.00%
100-4415-270	UTILITIES	-	-	-	-	-	-	0.00%
100-4415-280	COMMUNICATIONS	-	28,377	31,900	30,000	30,000	-	0.00%
100-4415-290	FUEL	-	39,083	325,000	325,000	325,000	-	0.00%
100-4415-310	PROFESSIONAL & TECHNICAL	-	4,105	20,500	12,500	12,500	-	0.00%
100-4415-311	SOFTWARE PACKAGES	-	1,340	14,000	30,500	30,500	-	0.00%
100-4415-330	EDUCATION & TRAINING	-	-	18,000	15,000	15,000	-	0.00%
100-4415-410	ROAD MAINTENANCE	-	217,850	451,000	531,000	531,000	-	0.00%
100-4415-412	CHIP & SEAL ROADS - COUNTY	-	590,200	880,000	880,000	880,000	-	0.00%
100-4415-414	CHIP & SEAL ROADS - MUNICIPAL	-	460,200	500,000	500,000	500,000	-	0.00%
100-4415-416	ROAD SALT	-	62,750	75,000	50,000	50,000	-	0.00%
100-4415-418	ASPHALT & CONCRETE	-	190,680	275,000	250,000	250,000	-	0.00%
100-4415-420	ROAD PAINTING	-	147,663	158,000	170,000	170,000	-	0.00%
100-4415-422	PIPE, DRAINAGE & BOXES	-	60,488	80,000	75,000	75,000	-	0.00%
100-4415-480	ROAD SIGNING	-	13,443	58,000	60,000	60,000	-	0.00%
100-4415-486	UNIFORMS	-	-	20,000	20,000	20,000	-	0.00%
100-4415-510	INSURANCE	-	91,472	81,000	100,000	100,000	-	0.00%
100-4415-620	MISCELLANEOUS SERVICES	-	-	10,000	5,000	5,000	-	0.00%
		-	2,602,195	3,451,900	3,555,000	3,555,000	-	0.00%
<i>Capital Investment</i>								
100-4415-710	LAND PURCHASE	-	5,000	-	-	-	-	0.00%
100-4415-730	IMPROVEMENTS	-	478,017	-	-	-	-	0.00%
100-4415-740	CAPITALIZED EQUIPMENT	-	917,050	-	-	-	-	0.00%
100-4415-750	ROAD IMPROVEMENTS	-	816	-	-	-	-	0.00%
		-	1,400,883	-	-	-	-	0.00%
Total Roads		-	6,142,974	5,867,065	6,113,500	6,113,500	-	0.00%
Vegetation Management								
<i>Personnel</i>								
100-4450-110	FULL TIME EMPLOYEES	-	239,290	252,472	277,100	277,100	-	0.00%
100-4450-115	OVERTIME	-	10,403	14,000	11,900	11,900	-	0.00%
100-4450-125	SEASONAL EMPLOYEES	-	110,187	146,000	144,000	144,000	-	0.00%
100-4450-130	EMPLOYEE BENEFITS	-	138,584	156,359	166,800	166,800	-	0.00%
100-4450-140	UNIFORM ALLOWANCE	-	2,640	5,000	5,000	5,000	-	0.00%
100-4450-142	PAGER PAY	-	-	6,200	2,000	2,000	-	0.00%
		-	501,104	580,031	606,800	606,800	-	0.00%



Council Budget 2026 Account Detail

General Fund

Account	Title	2023 Actual	2024 Actual	2025 Estimate	2026 Tentative	2026 Council	Change	%
<i>Supplies and Services</i>								
100-4450-210	SUBSCRIPTIONS & MEMBERSHIPS	-	-	5,000	725	725	-	0.00%
100-4450-230	TRAVEL	-	1,927	3,400	2,500	2,500	-	0.00%
100-4450-240	OFFICE SUPPLIES	-	7,171	7,000	7,400	7,400	-	0.00%
100-4450-250	EQUIPMENT SUPPLIES & MAINT	-	29,594	51,000	40,000	40,000	-	0.00%
100-4450-251	NON CAPITALIZED EQUIPMENT	-	15,126	17,500	19,025	19,025	-	0.00%
100-4450-254	FUEL	-	14,436	-	-	-	-	0.00%
100-4450-280	COMMUNICATIONS	-	9,364	9,700	10,000	10,000	-	0.00%
100-4450-290	FUEL	-	-	40,000	30,000	30,000	-	0.00%
100-4450-291	CHEMICAL SPRAY	-	118,429	120,000	123,600	123,600	-	0.00%
100-4450-295	CHEMICAL SPRAY - CONTRACTS	-	15,406	60,000	30,000	30,000	-	0.00%
100-4450-310	PROFESSIONAL & TECHNICAL	-	2,500	11,000	11,400	11,400	-	0.00%
100-4450-311	SOFTWARE PACKAGES	-	-	-	2,150	2,150	-	0.00%
100-4450-330	EDUCATION & TRAINING	-	-	4,800	4,000	4,000	-	0.00%
100-4450-480	UNIFORM & SAFETY SUPPLIES	-	3,949	5,750	5,000	5,000	-	0.00%
100-4450-510	INSURANCE	-	8,021	7,000	7,000	7,000	-	0.00%
100-4450-600	REVEGETATION	-	-	-	-	-	-	0.00%
100-4450-610	REVEGETATION	-	-	-	5,000	5,000	-	0.00%
100-4450-620	MISC SERVICES	-	7,458	7,200	-	-	-	0.00%
		-	233,379	349,350	297,800	297,800	-	0.00%
<i>Capital Investment</i>								
100-4450-740	CAPITALIZED EQUIPMENT	-	121,658	-	-	-	-	0.00%
		-	121,658	-	-	-	-	0.00%
Total Vegetation Management		-	856,142	929,381	904,600	904,600	-	0.00%
Engineering								
<i>Personnel</i>								
100-4475-110	FULL TIME EMPLOYEES	-	106,175	67,493	86,700	86,700	-	0.00%
100-4475-115	OVERTIME	-	1,510	1,375	1,250	1,250	-	0.00%
100-4475-120	PART TIME EMPLOYEES	-	-	5,000	5,000	5,000	-	0.00%
100-4475-125	SEASONAL EMPLOYEES	-	-	-	-	-	-	0.00%
100-4475-130	EMPLOYEE BENEFITS	-	54,378	45,371	44,400	44,400	-	0.00%
		-	162,064	119,239	137,350	137,350	-	0.00%
<i>Supplies and Services</i>								
100-4475-210	SUBSCRIPTIONS & MEMBERSHIPS	-	1,832	1,075	1,000	1,000	-	0.00%
100-4475-230	TRAVEL	-	3,827	2,875	2,500	2,500	-	0.00%
100-4475-240	OFFICE SUPPLIES	-	1,143	2,375	1,250	1,250	-	0.00%
100-4475-250	EQUIPMENT SUPPLIES & MAINT	-	10,888	6,125	5,000	5,000	-	0.00%
100-4475-251	NON CAPITALIZED EQUIPMENT	-	299	1,250	1,000	1,000	-	0.00%
100-4475-280	COMMUNICATIONS	-	2,483	1,900	1,650	1,650	-	0.00%
100-4475-310	PROFESSIONAL & TECHNICAL	-	112,463	48,750	40,000	40,000	-	0.00%
100-4475-311	SOFTWARE PACKAGES	-	6,297	4,600	4,850	4,850	-	0.00%
100-4475-320	PROF & TECH - ENGINEER REVIEWS	-	-	56,962	2,500	2,500	-	0.00%
100-4475-322	PROF & TECH - SURVEY REVIEWS	-	19,033	10,000	10,000	10,000	-	0.00%
100-4475-326	PROF & TECH - SECTION CORNERS	-	23,748	6,250	15,000	15,000	-	0.00%
100-4475-328	PROF & TECH - CCCOG OVERSIGHT	-	3,994	25,000	6,250	6,250	-	0.00%
100-4475-330	EDUCATION & TRAINING	-	-	1,500	1,250	1,250	-	0.00%
100-4475-482	SPECIAL PROJECTS	-	-	-	25,000	25,000	-	0.00%
100-4475-510	INSURANCE	-	1,048	1,000	1,000	1,000	-	0.00%
		-	187,055	169,662	118,250	118,250	-	0.00%
<i>Capital Investment</i>								
100-4475-740	CAPITALIZED EQUIPMENT	-	30,019	-	-	-	-	0.00%
		-	30,019	-	-	-	-	0.00%



Council Budget 2026 Account Detail

General Fund

Account	Title	2023 Actual	2024 Actual	2025 Estimate	2026 Tentative	2026 Council	Change	%
<i>Allocation</i>								
100-4475-999	GENERAL - ENGINEERING 50%	-	966	-	-	-	-	0.00%
		-	966	-	-	-	-	0.00%
Total Engineering								
		-	380,104	288,901	255,600	255,600	-	0.00%
Total Streets and Public Improvements								
		-	7,379,220	7,271,651	7,449,600	7,449,600	-	0.00%
Mental Health Services								
<i>Supplies and Services</i>								
100-4310-481	BEAR RIVER MENTAL HEALTH SERVC	-	-	-	-	-	-	0.00%
100-4310-482	SUBSTANCE ABUSE PREVENT/TREAT	277,664	169,515	707,000	427,122	427,122	-	0.00%
		277,664	169,515	707,000	427,122	427,122	-	0.00%
Total Mental Health Services								
		277,664	169,515	707,000	427,122	427,122	-	0.00%
Total Health and Welfare								
		277,664	169,515	707,000	427,122	427,122	-	0.00%
Fairgrounds								
<i>Personnel</i>								
100-4511-110	FULL TIME EMPLOYEES	336,595	338,738	364,502	380,200	380,200	-	0.00%
100-4511-115	OVERTIME	10,284	12,236	15,000	15,000	15,000	-	0.00%
100-4511-120	PART TIME EMPLOYEES	69,535	73,099	101,056	106,600	106,600	-	0.00%
100-4511-125	SEASONAL EMPLOYEES	26,617	54,381	87,500	88,500	88,500	-	0.00%
100-4511-130	EMPLOYEE BENEFITS	154,418	177,204	216,416	229,400	229,400	-	0.00%
100-4511-142	PAGER PAY	3,801	7,719	11,000	11,000	11,000	-	0.00%
		601,250	663,376	795,474	830,700	830,700	-	0.00%
<i>Supplies and Services</i>								
100-4511-210	SUBSCRIPTIONS & MEMBERSHIPS	517	495	500	800	800	-	0.00%
100-4511-221	ADVERTISING	-	342	1,000	1,000	1,000	-	0.00%
100-4511-230	TRAVEL	809	3,809	3,500	3,500	3,500	-	0.00%
100-4511-240	OFFICE SUPPLIES	7,210	6,117	7,500	6,900	6,900	-	0.00%
100-4511-250	EQUIPMENT SUPPLIES & MAINT	36,648	45,594	27,200	34,300	34,300	-	0.00%
100-4511-251	EQUIPMENT - LIGHTS	-	-	-	-	-	-	0.00%
100-4511-252	EQUIPMENT - CHAIRS	-	-	-	-	-	-	0.00%
100-4511-253	EQUIPMENT - TABLES	-	-	-	10,000	10,000	-	0.00%
100-4511-260	BUILDING & GROUNDS	90,203	115,087	172,900	151,100	151,100	-	0.00%
100-4511-261	STALL BEDDING	-	-	-	2,000	2,000	-	0.00%
100-4511-262	SPECIAL AUDIO/VIDEO NEEDS	-	-	-	11,000	11,000	-	0.00%
100-4511-270	UTILITIES	120,259	124,867	157,000	125,000	125,000	-	0.00%
100-4511-271	UTILITIES - EVENT CENTER	57,045	54,367	75,000	75,000	75,000	-	0.00%
100-4511-272	ENVIRONMENTAL COLLECTION FEES	-	712	-	35,000	35,000	-	0.00%
100-4511-280	COMMUNICATIONS	19,360	18,571	6,000	6,490	6,490	-	0.00%
100-4511-290	FUEL	660	674	30,000	15,000	15,000	-	0.00%
100-4511-310	PROFESSIONAL & TECHNICAL	-	6,360	18,000	-	-	-	0.00%
100-4511-311	SOFTWARE PACKAGES	4,558	17,355	13,000	31,775	31,775	-	0.00%
100-4511-312	EVENT STAFFING EXPENSE	-	-	-	-	-	-	0.00%
100-4511-313	EVENT SECURITY EXPENSE	-	-	-	5,000	5,000	-	0.00%
100-4511-330	EDUCATION & TRAINING	-	-	4,000	5,500	5,500	-	0.00%
100-4511-482	SPECIAL EVENTS	23,011	48,231	147,500	83,800	83,800	-	0.00%
100-4511-486	UNIFORMS	1,127	1,619	2,000	2,000	2,000	-	0.00%
100-4511-510	INSURANCE	7,789	8,851	8,200	9,200	9,200	-	0.00%
100-4511-620	MISCELLANEOUS SERVICES	313	431	1,200	-	-	-	0.00%
		369,509	453,482	674,500	614,365	614,365	-	0.00%



Council Budget 2026 Account Detail

General Fund

Account	Title	2023 Actual	2024 Actual	2025 Estimate	2026 Tentative	2026 Council	Change	%
<i>Capital Investment</i>								
100-4511-720	BUILDINGS	17,900	99,507	-	-	-	-	0.00%
100-4511-730	IMPROVEMENTS	257,397	408,640	-	-	-	-	0.00%
100-4511-740	CAPITALIZED EQUIPMENT	371,552	218,805	-	-	-	-	0.00%
		646,849	726,952	-	-	-	-	0.00%
Total Fairgrounds		1,617,608	1,843,809	1,469,974	1,445,065	1,445,065	-	0.00%
Library Services								
<i>Personnel</i>								
100-4581-110	FULL TIME EMPLOYEES	50,233	58,893	61,954	-	-	-	0.00%
100-4581-120	PART TIME EMPLOYEES	59,878	59,081	49,122	-	-	-	0.00%
100-4581-130	EMPLOYEE BENEFITS	25,974	29,192	34,828	-	-	-	0.00%
		136,085	147,166	145,904	-	-	-	0.00%
<i>Supplies and Services</i>								
100-4581-210	SUBSCRIPTIONS & MEMBERSHIPS	-	-	10,000	-	-	-	0.00%
100-4581-230	TRAVEL	-	-	2,000	-	-	-	0.00%
100-4581-240	OFFICE SUPPLIES	1,730	3,254	4,000	-	-	-	0.00%
100-4581-250	EQUIPMENT SUPPLIES & MAINT	-	-	5,000	-	-	-	0.00%
100-4581-251	NON CAPITALIZED EQUIPMENT	-	-	500	-	-	-	0.00%
100-4581-252	PROGRAMS	-	-	-	-	-	-	0.00%
100-4581-270	UTILITIES	-	-	1,500	-	-	-	0.00%
100-4581-280	COMMUNICATIONS	4,490	4,276	5,000	-	-	-	0.00%
100-4581-330	EDUCATION & TRAINING	-	245	1,000	-	-	-	0.00%
100-4581-480	PROGRAM COSTS	-	-	-	-	-	-	0.00%
100-4581-485	CIRCULATING MATERIALS	61,663	63,261	60,000	-	-	-	0.00%
100-4581-510	INSURANCE	844	849	1,000	-	-	-	0.00%
		68,727	71,886	90,000	-	-	-	0.00%
Total Library Services		204,812	219,052	235,904	-	-	-	0.00%
Fair								
<i>Personnel</i>								
100-4620-110	FULL TIME EMPLOYEES	-	190	500	-	-	-	0.00%
100-4620-115	OVERTIME	3,480	5,781	4,500	5,000	5,000	-	0.00%
100-4620-120	PART TIME EMPLOYEES	6,991	10,890	12,137	13,600	13,600	-	0.00%
100-4620-125	SEASONAL EMPLOYEES	8,390	10,858	10,400	12,000	12,000	-	0.00%
100-4620-130	EMPLOYEE BENEFITS	1,703	2,495	6,023	3,300	3,300	-	0.00%
		20,564	30,214	33,560	33,900	33,900	-	0.00%
<i>Supplies and Services</i>								
100-4620-200	STATE FAIR	-	-	1,000	-	-	-	0.00%
100-4620-210	SUBSCRIPTIONS & MEMBERSHIPS	190	415	500	700	700	-	0.00%
100-4620-221	ADVERTISING	2,531	8,522	8,100	20,030	20,030	-	0.00%
100-4620-230	TRAVEL	7,156	11,200	20,200	6,000	6,000	-	0.00%
100-4620-240	OFFICE SUPPLIES	4,281	4,725	2,700	5,650	5,650	-	0.00%
100-4620-250	EQUIPMENT SUPPLIES & MAINT	70,866	71,413	99,900	90,550	90,550	-	0.00%
100-4620-251	NON CAPITALIZED EQUIPMENT	1,453	5,153	6,200	2,000	2,000	-	0.00%
100-4620-271	Environmental Collection Servi	-	-	-	-	-	-	0.00%
100-4620-290	FUEL	31,636	32,778	650	-	-	-	0.00%
100-4620-310	PROFESSIONAL & TECHNICAL	-	-	10,000	18,500	18,500	-	0.00%
100-4620-311	SOFTWARE PACKAGES	2,500	1,875	2,500	2,800	2,800	-	0.00%
100-4620-330	EDUCATION & TRAINING	-	-	4,500	3,500	3,500	-	0.00%
100-4620-480	ENTERTAINMENT	15,678	26,700	36,500	41,500	41,500	-	0.00%
100-4620-481	Fair - Security & Judges	-	-	-	9,250	9,250	-	0.00%



Council Budget 2026 Account Detail

General Fund

Account	Title	2023 Actual	2024 Actual	2025 Estimate	2026 Tentative	2026 Council	Change	%
100-4620-482	PRIZE MONEY & TROPHY	-	-	32,000	42,600	42,600	-	0.00%
100-4620-486	UNIFORMS AND SUPPLIES	1,390	-	4,000	5,000	5,000	-	0.00%
100-4620-510	INSURANCE	149	147	200	-	-	-	0.00%
100-4620-610	MISCELLANEOUS SUPPLIES	-	-	-	-	-	-	0.00%
100-4620-620	MISCELLANEOUS SERVICES	15,950	16,919	62,300	2,500	2,500	-	0.00%
100-4620-621	MISC SERVICES - CARNIVAL CONTR	-	-	-	-	-	-	0.00%
100-4620-622	FAIR MANAGEMENT SERVICES	6,000	6,000	6,300	6,600	6,600	-	0.00%
		159,780	185,847	297,550	257,180	257,180	-	0.00%

Total Fair		180,344	216,060	331,110	291,080	291,080	-	0.00%
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Rodeo

Personnel

100-4621-115	OVERTIME	315	-	1,000	1,000	1,000	-	0.00%
100-4621-125	SEASONAL EMPLOYEES	4,001	2,322	7,200	7,200	7,200	-	0.00%
100-4621-130	EMPLOYEE BENEFITS	1,114	211	4,000	800	800	-	0.00%
		5,430	2,533	12,200	9,000	9,000	-	0.00%

Supplies and Services

100-4621-210	SUBSCRIPTIONS & MEMBERSHIPS	2,850	1,500	1,650	6,520	6,520	-	0.00%
100-4621-221	ADVERTISING	12,929	10,323	19,460	19,806	19,806	-	0.00%
100-4621-230	TRAVEL	6,738	15,896	32,000	33,700	33,700	-	0.00%
100-4621-240	OFFICE SUPPLIES	992	2,535	12,850	5,600	5,600	-	0.00%
100-4621-250	EQUIPMENT SUPPLIES & MAINT	167	1,023	-	17,500	17,500	-	0.00%
100-4621-251	NON CAPITALIZED EQUIPMENT	-	-	800	1,000	1,000	-	0.00%
100-4621-290	FUEL	116,000	129,752	500	1,200	1,200	-	0.00%
100-4621-310	PROFESSIONAL & TECHNICAL	-	-	4,000	11,275	11,275	-	0.00%
100-4621-480	RODEO - SECURITY & JUDGES	4,650	4,200	-	4,620	4,620	-	0.00%
100-4621-481	RODEO QUEEN CONTEST EXPENSE	3,144	1,333	7,200	3,250	3,250	-	0.00%
100-4621-482	PRIZE MONEY & TROPHIES	-	-	142,000	148,000	148,000	-	0.00%
100-4621-486	UNIFORMS	-	-	1,000	1,500	1,500	-	0.00%
100-4621-510	INSURANCE	52	54	100	175	175	-	0.00%
100-4621-620	MISCELLANEOUS SERVICES	8,658	7,550	7,850	15,000	15,000	-	0.00%
100-4621-621	CONTRACTS	122,990	136,685	161,300	163,300	163,300	-	0.00%
100-4621-622	RODEO MANAGEMENT SERVICES	6,000	6,724	6,300	6,615	6,615	-	0.00%
100-4621-650	SPECIAL RODEO EVENTS	19,800	18,200	22,000	12,000	12,000	-	0.00%
		304,970	335,776	419,010	451,061	451,061	-	0.00%

Total Rodeo		310,400	338,309	431,210	460,061	460,061	-	0.00%
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Trails Management

Personnel

100-4780-110	FULL TIME EMPLOYEES	-	98,325	103,056	113,300	113,300	-	0.00%
100-4780-115	OVERTIME	-	237	1,000	1,000	1,000	-	0.00%
100-4780-130	EMPLOYEE BENEFITS	-	43,177	52,419	60,900	60,900	-	0.00%
		-	141,740	156,475	175,200	175,200	-	0.00%

Supplies and Services

100-4780-210	SUBSCRIPTIONS & MEMBERSHIPS	-	-	2,000	2,000	2,000	-	0.00%
100-4780-230	TRAVEL	-	5,750	10,700	10,700	10,700	-	0.00%
100-4780-240	OFFICE SUPPLIES	-	-	1,200	1,200	1,200	-	0.00%
100-4780-250	EQUIPMENT SUPPLIES & MAINT	-	-	-	-	-	-	0.00%
100-4780-251	NON CAPITALIZED EQUIPMENT	-	-	5,000	3,000	3,000	-	0.00%
100-4780-280	COMMUNICATIONS	-	124	1,200	800	800	-	0.00%
100-4780-290	TRAIL SIGNAGE AND AMENITIES	-	1,058	3,000	3,000	3,000	-	0.00%
100-4780-310	PROFESSIONAL & TECHNICAL	-	440	40,000	40,000	40,000	-	0.00%



Council Budget 2026 Account Detail

General Fund

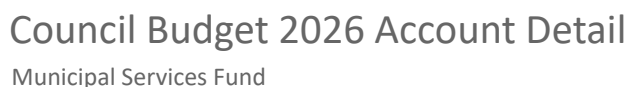
Account	Title	2023 Actual	2024 Actual	2025 Estimate	2026 Tentative	2026 Council	Change	%
100-4780-311	SOFTWARE PACKAGES	-	837	2,000	2,010	2,010	-	0.00%
100-4780-480	TRAIL DEVELOPMENT	-	162,301	1,624,805	1,581,000	1,581,000	-	0.00%
100-4780-510	INSURANCE	-	884	1,000	1,000	1,000	-	0.00%
100-4780-620	MISCELLANEOUS SERVICES	-	2,278	5,000	5,000	5,000	-	0.00%
		-	2,278	5,000	5,000	5,000	-	0.00%
Total Trails Management		-	315,412	1,852,380	1,824,910	1,824,910	-	0.00%
Total Culture and Recreation		2,313,164	2,932,642	4,320,578	4,021,116	4,021,116	-	0.00%
Transfers to Other Funds								
100-4810-150	TRANSFER OUT - TAX ADMIN FUND	72	9,900	-	-	-	-	0.00%
100-4810-200	TRANSFER OUT - MUNICIPAL SERV	127,844	139,400	-	-	-	-	0.00%
100-4810-240	TRANSFER OUT - SENIOR CENTER	747,151	546,438	1,203,049	1,070,807	1,070,807	-	0.00%
100-4810-250	TRANSFER OUT TO MHF	350,000	400,000	380,000	-	-	-	0.00%
100-4810-268	TRANSFER OUT - CCCOG	-	-	-	-	-	-	0.00%
100-4810-270	TRANSFER OUT - FIRE DISTRICT	-	-	-	-	-	-	0.00%
100-4810-290	TRANSFER OUT - CJC	10,000	35,794	177,979	184,100	184,100	-	0.00%
100-4810-295	TRANSFER OUT - AMBULANCE	-	-	-	-	-	-	0.00%
100-4810-310	TRANSFER OUT - DEBT SERVICE	817,200	1,903,806	2,213,650	2,060,104	2,060,104	-	0.00%
100-4810-400	TRANSFER OUT - CAPITAL PROJECT	233,660	5,333,545	4,201,336	2,623,700	2,623,700	-	0.00%
100-4810-470	TRANSFER OUT - FIRE CAPITAL	-	-	-	-	-	-	0.00%
100-4810-480	TRANSFER OUT - OPEN SPACE BOND	-	-	3,000,000	-	-	-	0.00%
100-4810-485	TRANSFER OUT - ARPA FUND	-	7,002,854	9,346	-	-	-	0.00%
100-4810-495	TRANSFER OUT - AMBULANCE CAP	-	-	-	-	-	-	0.00%
100-4810-795	TRANSFER OUT - CCCF	-	-	5,000	-	-	-	0.00%
Total Transfers to Other Funds		2,285,927	15,371,738	11,190,360	5,938,711	5,938,711	-	0.00%
Addition to Fund Balance								
100-4800-990	CONTRIBUTION - FUND BALANCE	-	-	-	-	-	-	0.00%
100-4800-993	CONTR FUND BALANCE - TRAILS	-	-	-	-	-	-	0.00%
Total Addition to Fund Balance		-	-	-	-	-	-	0.00%
Total Other Financing Uses		2,285,927	15,371,738	11,190,360	5,938,711	5,938,711	-	0.00%
Total Expenditures		45,476,666	71,000,448	70,567,420	65,581,097	65,581,097	-	0.00%
Total Change in Fund Balance		1,369,653	-7,258,058	-	-	-	-	



Council Budget 2026 Account Detail

Municipal Services Fund

Account	Title	2023 Actual	2024 Actual	2025 Estimate	2026 Tentative	2026 Council	Change	%
Sales Taxes								
200-31-30000	SALES AND USE TAX	1,616,744	1,670,300	1,798,000	1,600,000	1,600,000	-	0.00%
200-31-30100	SALES TAX - TRANSPORTATION	2,642,889	-	-	-	-	-	0.00%
200-31-30200	SALES TAX - DUE TO OTHER GOV	4,254,145	-	5,000,000	-	-	-	0.00%
200-31-41000	FRANCHISE TAX	9,836	9,410	9,000	9,000	9,000	-	0.00%
Total Taxes		8,523,614	1,679,711	6,807,000	1,609,000	1,609,000	-	0.0%
Intergovernmental								
<i>General Government</i>								
200-33-12100	FEDERAL AWARDS - PILT	869,000	-	-	-	-	-	0.00%
200-33-44100	STATE AWARDS - PILT	9,161	-	-	-	-	-	0.00%
200-33-44310	STATE AWARDS - UDOT - TRAILS	-	-	-	-	-	-	0.00%
200-33-44910	STATE AWARDS - TRAILS	45,000	-	-	-	-	-	0.00%
		923,161	-	-	-	-	-	0.0%
<i>Streets and Public Improvements</i>								
200-33-12900	FEDERAL GRANTS - VEGETATION	76,891	-	-	-	-	-	0.00%
200-33-44200	STATE AWARDS - CLASS B ROADS	2,227,288	-	-	-	-	-	0.00%
200-33-44255	STATE - FORESTRY FIRE ST LANDS	25,000	-	-	-	-	-	0.00%
200-33-44510	STATE - PHRAGMITES	15,000	-	-	-	-	-	0.00%
200-33-44900	STATE AWARDS - VEGETATION	127,560	-	-	-	-	-	0.00%
200-33-44990	STATE AWARDS - OTHER	30,305	606,792	28,000	30,000	30,000	-	0.00%
		2,502,044	-	-	-	-	-	0.0%
Total Intergovernmental		3,425,205	606,792	28,000	30,000	30,000	-	0.0%
Charges for Services								
<i>General Government</i>								
200-32-13000	ZONING & SUBDIVISION	9,469	58,332	75,000	80,000	80,000	-	0.00%
200-32-15000	PUBLIC LAND CORNER PRES. FUND	10,398	9,706	8,000	10,000	10,000	-	0.00%
200-32-17000	ENCROACHMENT PERMIT FEE	12,650	14,600	12,000	12,000	12,000	-	0.00%
200-32-21100	PLAN CHECKING FEES	536,546	393,553	250,000	400,000	400,000	-	0.00%
200-32-21200	1% SURCHARGE BUILDING PERMITS	3,921	3,654	5,000	5,000	5,000	-	0.00%
200-34-19000	BUILDING INSPECT - CONTRACTS	100	-	55,000	55,000	55,000	-	0.00%
200-34-47100	SOLID WASTE FEES	638,170	626,746	650,000	625,000	625,000	-	0.00%
200-34-47200	GREEN WASTE FEES	645	60	600	100	100	-	0.00%
200-34-47300	911 FEES	82,566	80,583	78,000	80,000	80,000	-	0.00%
200-34-47400	SEWER FEES	877	-	1,200	-	-	-	0.00%
200-34-47600	MISC UTILITY FEES	-1,452	-126	5,000	-	-	-	0.00%
200-34-47800	UTILITY PENALTY FEES	9,950	5,127	10,000	5,000	5,000	-	0.00%
200-34-47900	CONTRA UTILITY REV-LOGAN CITY	-658,552	-618,632	-734,800	-650,000	-650,000	-	0.00%
200-36-80000	GARBAGE/VEGETATION - PAST DUE	590	13,623	-	-	-	-	0.00%
		645,878	587,225	415,000	622,100	622,100	-	0.0%
<i>Public Safety</i>								
200-34-56000	ANIMAL CTRL FEES - PRED MATCH	3,600	3,600	6,000	3,600	3,600	-	0.00%
		3,600	3,600	6,000	3,600	3,600	-	0.0%
<i>Streets and Public Improvements</i>								
200-34-13100	SUBDIVISION ENGINEERING REVIEW	-	-	30,000	20,000	20,000	-	0.00%
200-34-22000	COUNTY WIDE PLANNING	54,927	58,262	55,000	58,000	58,000	-	0.00%
200-34-32100	ROAD CONTRACTS - MUNICIPAL	655,399	-	-	-	-	-	0.00%
200-34-35100	VEGETATION CONTR - MUNICIPAL	22,799	-	-	-	-	-	0.00%
200-34-35200	VEGETATION CONTRACTS - CANAL	44,594	-	-	-	-	-	0.00%
200-34-35300	VEGETATION CONTR - LAND OWNERS	104,177	100	-	-	-	-	0.00%
		881,896	58,362	85,000	78,000	78,000	-	0.0%



Use of Fund Balance



Council Budget 2026 Account Detail

Municipal Services Fund

Account	Title	2023 Actual	2024 Actual	2025 Estimate	2026 Tentative	2026 Council	Change	%
200-38-92000	APPROP FUND BALANCE - MSF	-	-	2,602,976	-315,107	-315,107	-	0.00%
200-38-92500	APP FUND BAL - MSF - PO	-	-	-	-	-	-	0.00%
Total Use of Fund Balance		-	-	2,602,976	-315,107	-315,107	-	0.0%
Total Other Financing Sources		1,063,309	323,587	2,891,476	-315,107	-315,107	-	0.0%
Total Revenues		16,270,059	4,866,796	11,429,476	3,619,193	3,619,193	-	0.0%

Development Services Administration

Personnel

200-4175-110	FULL TIME EMPLOYEES	210,506	212,328	235,215	248,300	248,300	-	0.00%
200-4175-115	OVERTIME	1,055	849	-	500	500	-	0.00%
200-4175-120	PART TIME EMPLOYEES	14,547	-	-	-	-	-	0.00%
200-4175-130	EMPLOYEE BENEFITS	98,669	104,555	131,644	121,500	121,500	-	0.00%
		324,777	317,732	366,859	370,300	370,300	-	0.0%

Supplies and Services

200-4175-210	SUBSCRIPTIONS & MEMBERSHIPS	505	-	1,100	900	900	-	0.00%
200-4175-230	TRAVEL	5,826	1,744	4,800	4,500	4,500	-	0.00%
200-4175-240	OFFICE SUPPLIES	9,042	7,268	8,400	6,927	6,927	-	0.00%
200-4175-250	EQUIPMENT SUPPLIES & MAINT	3,931	3,168	6,000	3,400	3,400	-	0.00%
200-4175-251	NON CAPITALIZED EQUIPMENT	12,702	-	10,100	7,735	7,735	-	0.00%
200-4175-280	COMMUNICATIONS	1,451	1,643	1,000	1,000	1,000	-	0.00%
200-4175-290	FUEL	-	-	-	-	-	-	0.00%
200-4175-310	PROFESSIONAL & TECHNICAL	-	3,735	15,000	15,000	15,000	-	0.00%
200-4175-311	SOFTWARE PACKAGES	207,864	121,129	32,000	3,000	3,000	-	0.00%
200-4175-330	EDUCATION & TRAINING	706	1,175	2,000	2,425	2,425	-	0.00%
200-4175-510	INSURANCE	2,786	2,203	3,500	4,000	4,000	-	0.00%
200-4175-620	MISCELLANEOUS SERVICES	1,651	1,054	1,500	-	-	-	0.00%
		246,464	143,119	85,400	48,887	48,887	-	0.0%

Total Development Services Administration		571,241	460,851	452,259	419,187	419,187	-	0.0%
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Zoning Administration

Personnel

200-4180-110	FULL TIME EMPLOYEES	261,734	220,012	272,848	322,600	322,600	-	0.00%
200-4180-115	OVERTIME	960	865	1,000	1,000	1,000	-	0.00%
200-4180-120	PART TIME EMPLOYEES	5,883	-	-	-	-	-	0.00%
200-4180-130	EMPLOYEE BENEFITS	120,314	104,649	148,235	146,900	146,900	-	0.00%
		388,891	325,526	422,083	470,500	470,500	-	0.0%

Supplies and Services

200-4180-210	SUBSCRIPTIONS & MEMBERSHIPS	1,677	1,004	1,500	2,000	2,000	-	0.00%
200-4180-220	PUBLIC NOTICES	-	-	3,000	2,650	2,650	-	0.00%
200-4180-230	TRAVEL	7,056	6,957	14,900	10,000	10,000	-	0.00%
200-4180-240	OFFICE SUPPLIES	1,272	1,709	10,000	3,520	3,520	-	0.00%
200-4180-251	NON CAPITALIZED EQUIPMENT	4,600	-	-	1,000	1,000	-	0.00%
200-4180-280	COMMUNICATIONS	1,185	607	2,500	750	750	-	0.00%
200-4180-310	PROFESSIONAL & TECHNICAL	19,266	-	210,000	25,000	25,000	-	0.00%
200-4180-311	SOFTWARE PACKAGES	-	373	5,000	5,000	5,000	-	0.00%
200-4180-330	EDUCATION & TRAINING	-	-	-	6,438	6,438	-	0.00%
200-4180-510	INSURANCE	2,751	2,578	3,500	3,500	3,500	-	0.00%
200-4180-620	MISCELLANEOUS SERVICES	6,051	6,620	-	-	-	-	0.00%
200-4180-622	CITY MANAGERS ASSOCIATION	79	-	-	-	-	-	0.00%
200-4180-624	CACHE PLANNER'S ASSOCIATION	1,643	1,097	3,000	-	-	-	0.00%
200-4180-625	CACHE PLANNING COMMISSION	-	-	-	6,000	6,000	-	0.00%



Council Budget 2026 Account Detail

Municipal Services Fund

Account	Title	2023 Actual	2024 Actual	2025 Estimate	2026 Tentative	2026 Council	Change	%
		45,580	20,946	253,400	65,858	65,858	-	0.0%
Total Zoning Administration		434,471	346,473	675,483	536,358	536,358	-	0.0%
Building Inspection								
<i>Personnel</i>								
200-4241-110	FULL TIME EMPLOYEES	547,232	434,482	459,662	499,080	499,080	-	0.00%
200-4241-115	OVERTIME	1,559	286	-	1,000	1,000	-	0.00%
200-4241-125	SEASONAL EMPLOYEES	-	-	36,100	-	-	-	0.00%
200-4241-130	EMPLOYEE BENEFITS	234,054	210,643	236,175	248,623	248,623	-	0.00%
		782,845	645,411	731,937	748,703	748,703	-	0.0%
<i>Supplies and Services</i>								
200-4241-210	SUBSCRIPTIONS & MEMBERSHIPS	1,177	808	1,200	1,400	1,400	-	0.00%
200-4241-230	TRAVEL	13,731	6,280	18,200	10,000	10,000	-	0.00%
200-4241-240	OFFICE SUPPLIES	5,144	2,036	6,000	4,700	4,700	-	0.00%
200-4241-250	EQUIPMENT SUPPLIES & MAINT	13,606	12,179	20,500	7,500	7,500	-	0.00%
200-4241-251	NON CAPITALIZED EQUIPMENT	1,210	-	1,500	2,500	2,500	-	0.00%
200-4241-280	COMMUNICATIONS	4,660	2,958	5,400	3,420	3,420	-	0.00%
200-4241-290	FUEL	-	-	-	8,500	8,500	-	0.00%
200-4241-310	PROFESSIONAL & TECHNICAL	25,730	15,095	30,000	30,000	30,000	-	0.00%
200-4241-311	SOFTWARE	-	-	1,800	1,800	1,800	-	0.00%
200-4241-330	EDUCATION & TRAINING	-	-	-	10,000	10,000	-	0.00%
200-4241-510	INSURANCE	6,626	9,218	6,800	6,800	6,800	-	0.00%
		71,884	48,573	91,400	86,620	86,620	-	0.0%
<i>Capital Investment</i>								
200-4241-740	CAPITALIZED EQUIPMENT	529,657	-	-	-	-	-	0.00%
		529,657	-	-	-	-	-	0.0%
Total Building Inspection		1,384,386	693,984	823,337	835,323	835,323	-	0.0%
Miscellaneous Expense								
<i>Supplies and Services</i>								
200-4423-200	WASTE COLLECTION COSTS	2,096	-	1,811	-	-	-	0.00%
200-4960-600	SUNDRY EXPENSE	-	-	1,500	-	-	-	0.00%
Total Miscellaneous Expense		2,096	-	3,311	-	-	-	0.0%
Total General Government		2,392,194	1,501,308	1,954,390	1,790,868	1,790,868	-	0.0%
Sheriff: Animal Control								
<i>Supplies and Services</i>								
200-4253-480	PREDATOR CONTROL EXPENSE	14,400	3,600	12,000	7,200	7,200	-	0.00%
Total Sheriff: Animal Control		14,400	3,600	12,000	7,200	7,200	-	0.0%
Fire								
<i>Supplies and Services</i>								
200-4220-330	EDUCATION & TRAINING	9,498	13,679	15,000	24,000	24,000	-	0.00%
200-4220-460	DEPT ALLOCATIONS	309,054	346,039	380,200	383,625	383,625	-	0.00%
200-4220-620	MISCELLANEOUS SERVICES	4,868	2,648	5,000	-	-	-	0.00%
Total Fire		323,420	362,366	400,200	407,625	407,625	-	0.0%
Total Public Safety		337,820	365,966	412,200	414,825	414,825	-	0.0%



Council Budget 2026 Account Detail

Municipal Services Fund

Account	Title	2023 Actual	2024 Actual	2025 Estimate	2026 Tentative	2026 Council	Change	%
Public Works Admin								
<i>Personnel</i>								
200-4410-110	FULL TIME EMPLOYEES	237,863	248,955	195,349	214,000	214,000	-	0.00%
200-4410-115	OVERTIME	2,502	2,773	4,875	3,025	3,025	-	0.00%
200-4410-120	PART TIME EMPLOYEES	-	-	7,500	7,500	7,500	-	0.00%
200-4410-130	EMPLOYEE BENEFITS	113,759	122,715	112,213	108,500	108,500	-	0.00%
		354,124	374,443	319,937	333,025	333,025	-	0.0%
<i>Supplies and Services</i>								
200-4410-210	SUBSCRIPTIONS & MEMBERSHIPS	1,179	1,791	2,200	2,475	2,475	-	0.00%
200-4410-230	TRAVEL	4,912	3,804	2,625	3,750	3,750	-	0.00%
200-4410-240	OFFICE SUPPLIES	5,613	9,196	8,250	7,500	7,500	-	0.00%
200-4410-250	EQUIPMENT SUPPLIES & MAINT	9,382	7,600	7,875	7,500	7,500	-	0.00%
200-4410-251	NON CAPITALIZED EQUIPMENT	7,100	4,347	5,250	3,750	3,750	-	0.00%
200-4410-260	BUILDINGS AND GROUNDS	94,794	104,563	82,575	75,075	75,075	-	0.00%
200-4410-270	UTILITIES	93,830	67,265	104,100	75,000	75,000	-	0.00%
200-4410-280	COMMUNICATIONS	3,931	2,622	3,750	3,300	3,300	-	0.00%
200-4410-310	PROFESSIONAL & TECHNICAL	-	232	3,750	3,750	3,750	-	0.00%
200-4410-311	SOFTWARE	700	308	1,575	1,575	1,575	-	0.00%
200-4410-330	EDUCATION & TRAINING	-	-	2,625	3,750	3,750	-	0.00%
200-4410-480	UNIFORM & SAFETY SUPPLIES	-	2,375	4,500	3,750	3,750	-	0.00%
200-4410-510	INSURANCE	3,366	4,464	3,000	3,000	3,000	-	0.00%
200-4410-620	MISCELLANEOUS SERVICES	-	-	-	-	-	-	0.00%
		224,807	208,565	232,075	194,175	194,175	-	0.0%
<i>Capital Investment</i>								
200-4410-730	IMPROVEMENTS	-	21,395	-	-	-	-	0.00%
200-4410-740	CAPITALIZED EQUIPMENT	93,217	109,236	-	-	-	-	0.00%
		93,217	130,631	-	-	-	-	0.0%
Total Public Works Admin		672,148	713,638	552,012	527,200	527,200	-	0.0%
Engineering								
<i>Personnel</i>								
200-4475-110	FULL TIME EMPLOYEES	165,644	106,175	210,796	260,000	260,000	-	0.00%
200-4475-115	OVERTIME	1,609	1,510	4,125	3,750	3,750	-	0.00%
200-4475-120	PART TIME EMPLOYEES	-	-	11,250	15,000	15,000	-	0.00%
200-4475-130	EMPLOYEE BENEFITS	77,954	54,377	129,708	132,800	132,800	-	0.00%
		245,207	162,062	355,879	411,550	411,550	-	0.0%
<i>Supplies and Services</i>								
200-4475-210	SUBSCRIPTIONS & MEMBERSHIPS	2,000	1,832	3,225	3,000	3,000	-	0.00%
200-4475-230	TRAVEL	5,064	3,827	8,625	7,500	7,500	-	0.00%
200-4475-240	OFFICE SUPPLIES	2,693	1,143	7,125	3,750	3,750	-	0.00%
200-4475-250	EQUIPMENT SUPPLIES & MAINT	17,015	10,927	18,375	15,000	15,000	-	0.00%
200-4475-251	NON CAPITALIZED EQUIPMENT	2,758	299	3,750	3,000	3,000	-	0.00%
200-4475-280	COMMUNICATIONS	3,727	2,502	5,700	4,950	4,950	-	0.00%
200-4475-310	PROFESSIONAL & TECHNICAL	100,347	112,463	193,583	120,000	120,000	-	0.00%
200-4475-311	SOFTWARE PACKAGES	12,748	6,297	13,800	14,550	14,550	-	0.00%
200-4475-320	PROF & TECH - ENGINEER REVIEWS	-	-	25,654	7,500	7,500	-	0.00%
200-4475-322	PROF & TECH - SURVEY REVIEWS	32,082	19,033	30,000	30,000	30,000	-	0.00%
200-4475-324	PROF & TECH - FIELD SURVEYS	-	-	-	-	-	-	0.00%
200-4475-326	PROF & TECH - SECTION CORNERS	57,975	23,748	46,750	45,000	45,000	-	0.00%
200-4475-328	PROF & TECH - CCCOG OVERSIGHT	5,254	3,994	-	18,750	18,750	-	0.00%
200-4475-330	EDUCATION & TRAINING	-	-	4,500	3,750	3,750	-	0.00%
200-4475-482	SPECIAL PROJECTS	101,202	-	-	75,000	75,000	-	0.00%



Council Budget 2026 Account Detail

Municipal Services Fund

Account	Title	2023 Actual	2024 Actual	2025 Estimate	2026 Tentative	2026 Council	Change	%
200-4475-510	INSURANCE	2,694	1,048	3,000	3,000	3,000	-	0.00%
200-4475-999	GENERAL - ENGINEERING 50%	-	-966	-	-	-	-	0.00%
		345,559	187,113	364,087	354,750	354,750	-	0.0%
<i>Capital Investment</i>								
200-4475-740	CAPITALIZED EQUIPMENT	146,003	30,019	-	-	-	-	0.00%
		146,003	30,019	-	-	-	-	0.0%
Total Engineering								
		736,769	378,227	719,966	766,300	766,300	-	0.0%
Contributions to Other Governments								
<i>Supplies and Services</i>								
200-4800-921	CONTRIBUTION TO OTHER GOV	4,254,145	-	5,000,000	-	-	-	0.00%
Total Contributions to Other Governments								
		4,254,145	-	5,000,000	-	-	-	0.0%
Total Streets and Public Improvements								
		5,663,062	1,091,866	6,271,978	1,293,500	1,293,500	-	0.0%
Eccles Ice Center Support								
<i>Supplies and Services</i>								
200-4800-920	CONTRIBUTIONS TO OTHER UNITS	23,600	26,352	26,400	-	-	-	0.00%
Total Eccles Ice Center Support								
		23,600	26,352	26,400	-	-	-	0.0%
Total Culture and Recreation								
		23,600	26,352	26,400	-	-	-	0.0%
Transfers to Other Funds								
200-4810-100	TRANSFER OUT - GENERAL FUND	-	500,000	175,400	-	-	-	0.00%
200-4810-310	TRANSFER OUT - DEBT SERVICE	801,800	-	-	-	-	-	0.00%
200-4810-400	TRANSFER OUT - CAPITAL PROJECT	-	-	176,794	-	-	-	0.00%
200-4810-420	TRANSFER OUT - MSF CAPITAL	-	1,500,000	2,412,316	120,000	120,000	-	0.00%
Total Transfers to Other Funds								
		801,800	2,000,000	2,764,510	120,000	120,000	-	0.0%
Total Other Financing Uses								
		801,800	2,000,000	2,764,510	120,000	120,000	-	0.0%
Total Expenditures								
		9,218,476	4,985,491	11,429,478	3,619,193	3,619,193	-	0.0%
Total Change in Fund Balance								
		7,051,583	-118,695	-2	-	-	-	



Council Budget 2026 Account Detail

Council on Aging Fund

Account	Title	2023 Actual	2024 Actual	2025 Estimate	2026 Tentative	2026 Council	Change	%
Intergovernmental								
<i>Health and Welfare</i>								
240-33-15101	CMM-CONGREGATE MEALS III C-1	116,860	78,027	99,300	49,369	49,369	-	0.00%
240-33-15103	CMM-USDA CASH-IN-LIEU C-1	24,430	18,150	21,300	18,252	18,252	-	0.00%
240-33-15105	CMM-STATE NUTRITION C-1	8,372	7,710	4,800	7,806	7,806	-	0.00%
240-33-15201	HDM-HOME DELIVERED III C-2	86,367	117,282	88,300	120,448	120,448	-	0.00%
240-33-15203	HDM-USDA CASH-IN-LIEU C-2	9,554	33,026	21,300	18,252	18,252	-	0.00%
240-33-15205	HDM-STATE NUTRITION C-2	7,344	7,710	3,600	7,806	7,806	-	0.00%
240-33-15207	HDM-STATE HOME DELIVERED C-2	86,929	106,244	59,200	99,476	99,476	-	0.00%
240-33-15209	ACCESS MANDATED-TITLE IIIB	82,807	37,345	52,800	40,437	40,437	-	0.00%
240-33-15301	ACCESS MANDATED-STATE SERVICE	30,185	29,573	30,100	26,879	26,879	-	0.00%
240-33-15303	ACCESS MANDATED-ST TRANSPORT	1,853	-	3,000	-	-	-	0.00%
240-33-15407	HEALTH INSURANCE COUNSELING	6,807	8,993	4,000	7,588	7,588	-	0.00%
240-33-15409	TITLE III D -PHP	7,741	7,445	4,100	4,320	4,320	-	0.00%
240-33-15420	MIPPA	3,871	6,572	2,500	4,080	4,080	-	0.00%
240-33-17000	FEDERAL GRANTS - MISCELLANEOUS	-	-	-	-	-	-	0.00%
240-33-18000	FEDERAL GRANT - CDBG	-	-	-	-	-	-	0.00%
240-33-41000	STATE GRANTS XX-SSBG	-	-	32,300	-	-	-	0.00%
Total Intergovernmental		473,120	458,076	426,600	404,713	404,713	-	0.0%
Charges for Services								
<i>Health and Welfare</i>								
240-34-50000	CENTER REVENUE	-	-	-	-	-	-	0.00%
240-34-52000	ACCESS/TRANSPORTATION	1,003	1,513	400	1,000	1,000	-	0.00%
240-34-53000	CRAFT REVENUES	3,526	4,399	8,000	4,200	4,200	-	0.00%
240-38-40000	CONTRIB-CONGREGATE DONATIONS	15,441	14,415	15,000	-	-	-	0.00%
240-38-43000	CONTRIBUTIONS-MOW DONATIONS	66,129	75,157	68,000	-	-	-	0.00%
Total Charges for Services		86,099	95,483	91,400	5,200	5,200	-	0.0%
Public Contributions								
<i>Health and Welfare</i>								
240-38-60000	SPECIFIC PROJECT- DONATIONS	62	20	-	-	-	-	0.00%
240-38-71900	CONTRIB SPEC PROJ-UNDESIGNATED	4,628	4,285	-	-	-	-	0.00%
Total Public Contributions		4,690	4,305	-	-	-	-	0.0%
Miscellaneous Revenue								
240-36-90000	SUNDRY REVENUE	1,188	1,680	-	-	-	-	0.00%
Total Miscellaneous Revenue		1,188	1,680	-	-	-	-	0.0%
Total Other Revenues		565,097	559,544	518,000	409,913	409,913	-	0.0%
Sale of Assets								
240-36-51000	SALE OF CAPITAL ASSETS	69,962	-	-	-	-	-	0.00%
Total Sale of Assets		69,962	-	-	-	-	-	0.0%
Transfers from Other Funds								
240-38-10100	TRANSFER IN - GENERAL FUND	747,151	546,438	1,203,049	1,070,807	1,070,807	-	0.00%
240-38-10795	TRANSFER FROM CCCF	-	60,000	-	-	-	-	0.00%
Total Transfers from Other Funds		747,151	606,438	1,203,049	1,070,807	1,070,807	-	0.0%



Council Budget 2026 Account Detail

Council on Aging Fund

Account	Title	2023 Actual	2024 Actual	2025 Estimate	2026 Tentative	2026 Council	Change	%
Use of Fund Balance								
240-38-90000	APPROPRIATED FUND BALANCE	-	-	17,451	-	-	-	0.00%
240-38-90500	APP FUND BALANCE - PO	-	-	-	-	-	-	0.00%
Total Use of Fund Balance		-	-	17,451	-	-	-	0.0%
Total Other Financing Sources		817,113	606,438	1,220,500	1,070,807	1,070,807	-	0.0%
Total Revenues		1,382,210	1,165,982	1,738,500	1,480,720	1,480,720	-	0.0%
Nutrition								
<i>Personnel</i>								
240-4970-110	FULL TIME EMPLOYEES	270,338	313,253	327,882	335,700	335,700	-	0.00%
240-4970-115	OVERTIME	191	298	500	500	500	-	0.00%
240-4970-120	PART TIME EMPLOYEES	67,347	61,100	51,965	68,600	68,600	-	0.00%
240-4970-130	EMPLOYEE BENEFITS	131,642	173,226	261,894	198,300	198,300	-	0.00%
240-4970-145	TEMP SERVICE	-	-	-	-	-	-	0.00%
		469,518	547,876	642,241	603,100	603,100	-	0.0%
<i>Supplies and Services</i>								
240-4970-210	SUBSCRIPTIONS & MEMBERSHIPS	144	-	300	300	300	-	0.00%
240-4970-230	TRAVEL	477	498	500	500	500	-	0.00%
240-4970-240	OFFICE SUPPLIES	29,729	39,638	7,000	7,000	7,000	-	0.00%
240-4970-250	TRANSPORTATION	15,308	17,333	16,000	17,000	17,000	-	0.00%
240-4970-251	NON CAPITALIZED EQUIPMENT	-	7,633	-	-	-	-	0.00%
240-4970-255	HDM SUPPLIES & MAINTENANCE	24,642	14,358	26,000	30,700	30,700	-	0.00%
240-4970-256	KITCHEN SUPPLIES	-	-	9,000	10,000	10,000	-	0.00%
240-4970-260	BUILDINGS & GROUNDS MAINT	18,132	20,169	19,000	16,000	16,000	-	0.00%
240-4970-270	UTILITIES	13,439	13,646	16,000	16,000	16,000	-	0.00%
240-4970-280	COMMUNICATIONS	2,814	3,029	3,000	3,000	3,000	-	0.00%
240-4970-381	MEALS	12,352	14,882	15,500	15,500	15,500	-	0.00%
240-4970-382	MEALS - NICHOLAS	51,874	65,442	63,000	63,000	63,000	-	0.00%
240-4970-383	US FOODSERVICE	63,556	72,117	68,000	68,000	68,000	-	0.00%
240-4970-510	INSURANCE	26,641	4,577	5,000	6,000	6,000	-	0.00%
		259,108	273,322	248,300	253,000	253,000	-	0.0%
Total Nutrition		728,626	821,198	890,541	856,100	856,100	-	0.0%
Senior Center								
<i>Personnel</i>								
240-4971-110	FULL TIME EMPLOYEES	132,894	161,547	170,951	180,500	180,500	-	0.00%
240-4971-115	OVERTIME	84	124	500	500	500	-	0.00%
240-4971-120	PART TIME EMPLOYEES	30,292	28,810	36,323	35,900	35,900	-	0.00%
240-4971-130	EMPLOYEE BENEFITS	61,319	78,487	175,731	89,400	89,400	-	0.00%
		224,589	268,969	383,505	306,300	306,300	-	0.0%
<i>Supplies and Services</i>								
240-4971-210	SUBSCRIPTIONS & MEMBERSHIPS	144	-	400	1,220	1,220	-	0.00%
240-4971-230	TRAVEL	-	484	500	500	500	-	0.00%
240-4971-240	OFFICE SUPPLIES	4,824	7,338	6,500	6,500	6,500	-	0.00%
240-4971-250	TRANSPORTATION	6,244	8,856	10,000	10,000	10,000	-	0.00%
240-4971-251	NON CAPITALIZED EQUIPMENT	24,743	15,401	4,000	-	-	-	0.00%
240-4971-260	BUILDING & GROUNDS MAINT	9,270	10,060	10,000	14,300	14,300	-	0.00%
240-4971-270	UTILITIES	7,888	8,010	9,000	9,000	9,000	-	0.00%
240-4971-280	COMMUNICATIONS	1,626	1,745	1,600	1,600	1,600	-	0.00%
240-4971-310	PROFESSIONAL & TECHNICAL	-	-	60,000	-	-	-	0.00%



Council Budget 2026 Account Detail

Council on Aging Fund

Account	Title	2023 Actual	2024 Actual	2025 Estimate	2026 Tentative	2026 Council	Change	%
240-4971-311	SOFTWARE PACKAGES	2,500	1,250	3,300	2,500	2,500	-	0.00%
240-4971-480	SPECIAL DEPT SUPPLIES	1,953	2,473	2,500	3,000	3,000	-	0.00%
240-4971-510	INSURANCE	2,934	2,288	3,100	5,100	5,100	-	0.00%
240-4971-620	MISC SERVICES	1,960	2,320	2,100	3,100	3,100	-	0.00%
240-4971-680	CENTER - ACTIVITIES EXPENSE	2,502	3,673	6,200	3,000	3,000	-	0.00%
		66,588	63,897	119,200	59,820	59,820	-	0.0%
<i>Capital Investment</i>								
240-4971-720	BUILDING REMODEL	-	-	-	-	-	-	0.00%
240-4971-740	CAPITALIZED EQUIPMENT	-	92,574	-	-	-	-	0.00%
		-	92,574	-	-	-	-	0.0%
Total Senior Center		291,177	425,440	502,705	366,120	366,120	-	0.0%
Access								
<i>Personnel</i>								
240-4974-110	FULL TIME EMPLOYEES	119,903	146,983	157,371	165,600	165,600	-	0.00%
240-4974-115	OVERTIME	73	107	500	500	500	-	0.00%
240-4974-120	PART TIME EMPLOYEES	-	-	-	-	-	-	0.00%
240-4974-130	EMPLOYEE BENEFITS	51,731	67,731	168,085	75,100	75,100	-	0.00%
		171,707	214,821	325,956	241,200	241,200	-	0.0%
<i>Supplies and Services</i>								
240-4974-230	TRAVEL	-	115	200	200	200	-	0.00%
240-4974-240	OFFICE SUPPLIES	1,920	1,713	4,000	4,000	4,000	-	0.00%
240-4974-250	TRANSPORTATION	1,538	1,120	1,600	1,600	1,600	-	0.00%
240-4974-260	BUILDINGS & GROUNDS MAINT	500	540	1,000	1,000	1,000	-	0.00%
240-4974-270	UTILITIES	7,888	8,010	9,000	9,000	9,000	-	0.00%
240-4974-280	COMMUNICATIONS	1,577	1,683	1,500	1,500	1,500	-	0.00%
240-4974-510	INSURANCE	1,768	1,952	2,000	-	-	-	0.00%
		15,191	15,134	19,300	17,300	17,300	-	0.0%
Total Access		186,898	229,954	345,256	258,500	258,500	-	0.0%
Total Health and Welfare		1,206,701	1,476,592	1,738,502	1,480,720	1,480,720	-	0.0%
Transfers to Other Funds								
240-4810-400	TRANSFER OUT - CAPITAL PROJECT	-	-	-	-	-	-	0.00%
Total Transfers to Other Funds		-	-	-	-	-	-	0.0%
Total Other Financing Uses		-	-	-	-	-	-	0.0%
Total Expenditures		1,206,701	1,476,592	1,738,502	1,480,720	1,480,720	-	0.0%
Total Change in Fund Balance		175,509	-310,610	-2	-	-	-	



Council Budget 2026 Account Detail

Health Fund

Account	Title	2023 Actual	2024 Actual	2025 Estimate	2026 Tentative	2026 Council	Change	%
Property Taxes								
210-31-11000	CURRENT PROPERTY TAXES-HEALTH	1,007,173	1,018,348	1,129,343	1,882,400	1,882,400	-	0.00%
210-31-15000	PROPERTY TAX - RDA AGREEMENTS	7,607	7,391	20,000	-	-	-	0.00%
210-31-20000	PRIOR YEARS TAX	11,054	9,933	10,000	10,000	10,000	-	0.00%
210-31-70000	FEE-IN-LIEU OF PROPERTY TAXES	58,290	58,315	62,000	62,000	62,000	-	0.00%
210-31-90000	PENALTIES AND INTEREST	835	768	1,000	1,000	1,000	-	0.00%
Total Property Taxes		1,084,959	1,094,755	1,222,343	1,955,400	1,955,400	-	0.0%
Total Taxes		1,084,959	1,094,755	1,222,343	1,955,400	1,955,400	-	0.0%
Charges for Services								
<i>Health and Welfare</i>								
210-34-40000	AIR POLLUTION CONTROL FEE	338,338	342,732	330,000	350,000	350,000	-	0.00%
Total Charges for Services		338,338	342,732	330,000	350,000	350,000	-	0.0%
Total Other Revenues		416,124	419,140	330,000			-	0.0%
Use of Fund Balance								
210-38-90000	APPROPRIATED FUND BALANCE	-	-	118,934	-	-	-	0.00%
Total Use of Fund Balance		-	-	118,934	-	-	-	0.0%
Total Other Financing Sources		-	-	118,934	-	-	-	0.0%
Total Revenues		1,423,297	1,437,487	1,671,277	2,305,400	2,305,400	-	0.0%
Contributions to Other Units								
<i>Supplies and Services</i>								
210-4800-950	CONTRIBUTIONS - RDA AGREEMENTS	7,607	7,391	20,000	-	-	-	0.00%
Total Contributions to Other Units		7,607	7,391	20,000	-	-	-	0.0%
Total General Government		7,607	7,391	20,000	-	-	-	0.0%
Bear River Health Department								
<i>Supplies and Services</i>								
210-4310-480	BEAR RIVER HEALTH DEPARTMENT	1,107,439	1,174,360	1,215,180	1,140,000	1,140,000	-	0.00%
210-4310-482	SUBSTANCE ABUSE PREVENTION	77,507	88,561	108,277	299,400	299,400	-	0.00%
210-4310-485	JRI MATCH	21,570	23,311	22,820	27,900	27,900	-	0.00%
Total Bear River Health Department		1,206,516	1,286,232	1,346,277	1,467,300	1,467,300	-	0.0%
Air Pollution Control								
<i>Supplies and Services</i>								
210-4310-620	MISCELLANEOUS SERVICES	305,000	305,000	305,000	350,000	350,000	-	0.00%
Total Air Pollution Control		305,000	305,000	305,000	350,000	350,000	-	0.0%
Transfers to Other Funds								
210-4810-250	TRANSFER OUT TO MHF	-	-	-	488,100	488,100	-	0.00%
Total Transfers to Other Funds		-	-	-	488,100	488,100	-	0.0%
Total Health and Welfare		1,519,123	1,598,623	1,671,277	1,817,300	1,817,300	-	0.0%
Total Expenditures		1,519,123	1,598,623	1,671,277	2,305,400	2,305,400	-	0.0%
Total Change in Fund Balance		-95,826	-161,136	-	-	-	-	



Account	Title	2023 Actual	2024 Actual	2025 Estimate	2026 Tentative	2026 Council	Change	%
Intergovernmental								
Health and Welfare								
250-33-41000	SOCIAL SERVICES REIMB.	3,902,565	6,850,091	4,200,000	-	-	-	0.00%
250-38-30000	CONTRIB -BOX ELDER COUNTY	147,400	153,156	165,000	-	-	-	0.00%
250-38-40000	CONTRIB -RICH COUNTY	7,000	7,000	7,000	-	-	-	0.00%
Total Intergovernmental		4,056,965	7,010,247	4,372,000	-	-	-	0.0%
Transfers from Other Funds								
250-38-10100	TRANSFER IN - GENERAL FUND	350,000	400,000	380,000	-	-	-	0.00%
250-38-10210	TRANSFER IN - HEALTH FUND	-	-	-	488,100	488,100	-	0.00%
Total Transfers from Other Funds		-	-	-	488,100	488,100	-	0.0%
Total Other Revenues		4,406,965	7,410,247	4,752,000	488,100	488,100	-	0.0%
Total Revenues		4,406,965	7,410,247	4,752,000	488,100	488,100	-	0.0%
Mental Health Services								
Supplies and Services								
250-4310-620	MISC SERVICES-BRMH SERVICES	4,406,965	7,410,247	4,752,000	488,100	488,100	-	0.00%
		4,406,965	7,410,247	4,752,000	488,100	488,100	-	0.0%
Total Mental Health Services		4,406,965	7,410,247	4,752,000	488,100	488,100	-	0.0%
Total Health and Welfare		4,406,965	7,410,247	4,752,000	488,100	488,100	-	0.0%
Total Expenditures		4,406,965	7,410,247	4,752,000	488,100	488,100	-	0.0%
Total Change in Fund Balance		-	-	-	-	-	-	



Council Budget 2026 Account Detail

Children's Justice Center Fund

Account	Title	2023 Actual	2024 Actual	2025 Estimate	2026 Tentative	2026 Council	Change	%
Intergovernmental								
<i>Public Safety</i>								
290-33-14100	FEDERAL GRANT - VOCA	31,608	-	-	-	-	-	0.00%
290-33-15000	CRIME VICTIM CHILDRENS JUSTICE	234,061	304,234	237,800	237,800	237,800	-	0.00%
290-33-18000	FEDERAL GRANT - CDBG	-30	-	-	-	-	-	0.00%
290-33-70112	DRUG PREVENTION	33,102	-	-	-	-	-	0.00%
Total Intergovernmental		298,741	304,234	237,800	237,800	237,800	-	0.0%
Public Contributions								
<i>Public Safety</i>								
290-38-70000	CONTRIB-PRIVATE SOURCES-FRIEND	-	-	-	-	-	-	0.00%
Total Public Contributions		-	-	-	-	-	-	0.0%
Total Other Revenues		298,741	304,234	237,800	237,800	237,800	-	0.0%
Transfers from Other Funds								
290-38-10100	TRANSFER IN - GENERAL FUND	10,000	35,794	177,979	184,100	184,100	-	0.00%
290-38-10795	TRANSFER IN - CCCF FUND	-	-	1,000	-	-	-	0.00%
Total Transfers from Other Funds		10,000	35,794	178,979	184,100	184,100	-	0.0%
Use of Fund Balance								
290-38-90000	APPROPRIATED FUND BALANCE	-	-	5,430	-	-	-	0.00%
Total Use of Fund Balance		-	-	5,430	-	-	-	0.0%
Total Other Financing Sources		10,000	35,794	184,409	184,100	184,100	-	0.0%
Total Revenues		308,741	340,029	422,209	421,900	421,900	-	0.0%
Children's Services								
<i>Personnel</i>								
290-4149-110	FULL TIME EMPLOYEES	190,016	206,650	215,005	231,100	231,100	-	0.00%
290-4149-115	OVERTIME	40	-	-	1,000	1,000	-	0.00%
290-4149-120	PART TIME EMPLOYEES	8,182	8,722	11,616	14,100	14,100	-	0.00%
290-4149-130	EMPLOYEE BENEFITS	91,409	103,852	125,788	117,800	117,800	-	0.00%
290-4149-142	PAGER PAY	390	-	-	-	-	-	0.00%
		290,037	319,225	352,409	364,000	364,000	-	0.0%
<i>Supplies and Services</i>								
290-4149-210	SUBSCRIPTIONS & MEMBERSHIPS	-	-	-	1,000	1,000	-	0.00%
290-4149-230	TRAVEL	7,375	5,529	9,500	10,000	10,000	-	0.00%
290-4149-240	OFFICE SUPPLIES	9,121	7,434	8,400	8,400	8,400	-	0.00%
290-4149-251	NON CAPITALIZED EQUIPMENT	-943	128	2,500	4,500	4,500	-	0.00%
290-4149-260	BUILDING & GROUNDS	967	4,255	9,800	6,900	6,900	-	0.00%
290-4149-270	UTILITIES	5,577	8,084	13,400	10,000	10,000	-	0.00%
290-4149-280	COMMUNICATIONS	3,518	4,552	8,400	7,000	7,000	-	0.00%
290-4149-310	PROFESSIONAL & TECHNICAL	8,580	88	5,000	1,000	1,000	-	0.00%
290-4149-330	EDUCATION & TRAINING	825	3,440	9,300	5,500	5,500	-	0.00%
290-4149-450	EMERGENCY ASSISTANCE	697	-	-	-	-	-	0.00%
290-4149-510	INSURANCE	3,240	3,347	3,500	3,600	3,600	-	0.00%
		38,957	36,856	69,800	57,900	57,900	-	0.0%



Council Budget 2026 Account Detail

Children's Justice Center Fund

Account	Title	2023 Actual	2024 Actual	2025 Estimate	2026 Tentative	2026 Council	Change	%
<i>Capital Investment</i>								
290-4149-720	BUILDINGS	120,654	-	-	-	-	-	0.00%
290-4149-730	IMPROVEMENTS	-	68,853	-	-	-	-	0.00%
290-4149-740	CAPITALIZED EQUIPMENT	3,829	-	-	-	-	-	0.00%
		124,483	68,853	-	-	-	-	0.0%
Total Children's Services		453,477	424,934	422,209	421,900	421,900	-	0.0%
Total Public Safety		453,477	424,934	422,209	421,900	421,900	-	0.0%
Total Expenditures		453,477	424,934	422,209	421,900	421,900	-	0.0%
Total Change in Fund Balance		-144,736	-84,905	-	-	-	-	



Council Budget 2026 Account Detail

Visitor's Bureau Fund

Account	Title	2023 Actual	2024 Actual	2025 Estimate	2026 Tentative	2026 Council	Change	%
Sales Taxes								
230-31-51000	TRANSIENT ROOM TAX - CACHE	1,383,966	1,562,270	1,361,000	1,130,700	1,130,700	-	0.00%
Total Sales Taxes		1,383,966	1,562,270	1,361,000	1,130,700	1,130,700	-	0.0%
Total Taxes		1,383,966	1,562,270	1,361,000	1,130,700	1,130,700	-	0.0%
Intergovernmental								
<i>Culture and Recreation</i>								
230-33-15600	FEDERAL GRANT - CARES ACT	3,784	-	-	-	-	-	0.00%
230-33-44100	STATE GRANTS	-	59,570	50,800	37,500	37,500	-	0.00%
230-33-50000	STATE OF UTAH-MATCHING FUNDS	29,720	-	-	36,200	36,200	-	0.00%
Total Intergovernmental		33,504	59,570	50,800	73,700	73,700	-	0.0%
Charges for Services								
<i>Culture and Recreation</i>								
230-34-94000	ITEMS SOLD - TAXABLE SALES	38,231	39,517	42,000	38,000	38,000	-	0.00%
Total Charges for Services		38,231	39,517	42,000	38,000	38,000	-	0.0%
Public Contributions								
<i>Culture and Recreation</i>								
230-38-70000	CONTRIB PRIVATE SOURCES(AD PTR	-	2,875	-	-	-	-	0.00%
Total Public Contributions		-	2,875	-	-	-	-	0.0%
Total Other Revenues		71,735	101,962	92,800	111,700	111,700	-	0.0%
Use of Fund Balance								
230-38-90000	APPROPRIATED FUND BALANCE	-	-	370,592	493,911	493,911	-	0.00%
230-38-90500	APP FUND BAL - PO CARRY OVER	-	-	-	-	-	-	0.00%
Total Use of Fund Balance		-	-	370,592	493,911	493,911	-	0.0%
Total Other Financing Sources		-	-	370,592	493,911	493,911	-	0.0%
Total Revenues		1,455,701	1,664,232	1,824,392	1,736,311	1,736,311	-	0.0%

Cache Valley Visitor's Bureau

Personnel

230-4780-110	FULL TIME EMPLOYEES	146,568	148,922	155,057	166,400	166,400	-	0.00%
230-4780-115	OVERTIME	929	288	1,200	1,200	1,200	-	0.00%
230-4780-120	PART TIME EMPLOYEES	31,265	32,991	37,621	41,300	41,300	-	0.00%
230-4780-125	SEASONAL EMPLOYEES	115	-	-	-	-	-	0.00%
230-4780-130	EMPLOYEE BENEFITS	57,332	64,135	73,201	93,100	93,100	-	0.00%
230-4780-142	PAGER PAY	1,162	-	-	-	-	-	0.00%
		237,371	246,335	267,079	302,000	302,000	-	0.0%

Supplies and Services

230-4780-210	SUBSCRIPTIONS & MEMBERSHIPS	5,526	5,748	9,950	11,530	11,530	-	0.00%
230-4780-230	TRAVEL	3,750	4,282	16,000	17,200	17,200	-	0.00%
230-4780-240	OFFICE SUPPLIES	5,930	3,775	3,000	3,200	3,200	-	0.00%
230-4780-241	POSTAGE	2,362	1,169	10,604	11,000	11,000	-	0.00%
230-4780-250	EQUIPMENT SUPPLIES & MAINT	3,250	3,161	4,000	2,500	2,500	-	0.00%
230-4780-251	NON CAPITALIZED EQUIPMENT	150	-	1,000	-	-	-	0.00%



Council Budget 2026 Account Detail

Visitor's Bureau Fund

Account	Title	2023 Actual	2024 Actual	2025 Estimate	2026 Tentative	2026 Council	Change	%
230-4780-280	COMMUNICATIONS	835	2,026	1,500	2,381	2,381	-	0.00%
230-4780-290	RENT	-	-	-	-	-	-	0.00%
230-4780-310	GENERAL SERVICES OF THE COUNTY	-	-	-	50,000	50,000	-	0.00%
230-4780-311	SOFTWARE PACKAGES	-	-	-	-	-	-	0.00%
230-4780-330	EDUCATION & TRAINING	1,850	2,178	8,000	8,000	8,000	-	0.00%
230-4780-480	BROCHURES, MAPS & PRINTING	-520	8,258	19,759	29,175	29,175	-	0.00%
230-4780-481	GRANT EXPENSES	3,784	-	-	-	-	-	0.00%
230-4780-485	RESEARCH/SURVEY	4,000	22,033	27,500	27,500	27,500	-	0.00%
230-4780-490	ADVERTISING & PROMOTIONS	542,353	674,275	694,000	771,400	771,400	-	0.00%
230-4780-495	NORTHERN UTAH FILM COMMISSION	138	1,000	2,000	3,000	3,000	-	0.00%
230-4780-510	INSURANCE	1,578	1,515	1,800	1,800	1,800	-	0.00%
230-4780-610	MISC SUPPLY-AWARD, RECOG/VOLUN	574	686	775	875	875	-	0.00%
230-4780-620	MISC CONTRACT SERVICES	75	-	8,400	8,400	8,400	-	0.00%
230-4780-621	MISC SERVICES -BOARD EXPENSE	1,080	1,108	1,800	2,000	2,000	-	0.00%
230-4780-622	MISC SERVICES	-	-	1,000	1,000	1,000	-	0.00%
230-4780-640	EVENT SPONSORSHIP	17,600	26,800	29,800	39,800	39,800	-	0.00%
230-4780-650	EVENT DEVELOPMENT	7,250	9,492	8,500	10,000	10,000	-	0.00%
230-4780-660	LOCAL MATCHING PROGRAM	5,500	7,000	11,000	12,750	12,750	-	0.00%
230-4780-670	ITEMS FOR RESALE	21,909	21,348	22,000	25,000	25,000	-	0.00%
230-4780-920	CONTRIBUTIONS TO OTHER UNITS	134,000	51,398	334,600	135,000	135,000	-	0.00%
		762,974	847,251	1,216,988	1,173,511	1,173,511	-	0.0%
Total Cache Valley Visitor's Bureau		1,000,345	1,093,587	1,484,067	1,475,511	1,475,511	-	0.0%
Total Culture and Recreation		1,000,345	1,093,587	1,484,067	1,475,511	1,475,511	-	0.0%
Transfers to Other Funds								
230-4810-100	TRANSFER OUT - GENERAL FUND	5,000	5,000	7,500	-	-	-	0.00%
230-4810-310	TRANSFER OUT - DEBT SERVICE	260,900	260,800	260,800	260,800	260,800	-	0.00%
230-4810-400	TRANSFER OUT - CAPITAL PROJECT	-	-	30,000	-	-	-	0.00%
Total Transfers to Other Funds		265,900	265,800	298,300	260,800	260,800	-	0.0%
Addition to Fund Balance								
230-4800-990	ADDITION TO FUND BALANCE	-	-	42,025	-	-	-	0.00%
Total Addition to Fund Balance		-	-	42,025	-	-	-	0.0%
Total Other Financing Uses		265,900	265,800	340,325	260,800	260,800	-	0.0%
Total Expenditures		1,266,245	1,359,387	1,824,392	1,736,311	1,736,311	-	0.0%
Total Change in Fund Balance		189,456	304,845	-	-	-	-	



Council Budget 2026 Account Detail

Tax Administration Fund

Account	Title	2023 Actual	2024 Actual	2025 Estimate	2026 Tentative	2026 Council	Change	%
Property Taxes								
150-31-21000	PRIOR YR TAXES -ASSESS & COLL	39,134	62,355	40,000	70,000	70,000	-	0.00%
150-31-60000	MULTI-CO ASSESS & COLL	234,755	254,810	247,211	240,000	240,000	-	0.00%
150-31-62000	MULTI-COUNTY A&C - REDEMPTION	1,773	2,520	2,500	5,000	5,000	-	0.00%
150-31-65000	COUNTY ASSESS & COLL	3,551,127	3,591,210	3,593,860	3,590,000	3,590,000	-	0.00%
150-31-71000	FEE-IN-LIEU - MULTICOUNTY A&C	12,858	13,457	8,000	26,000	26,000	-	0.00%
150-31-72000	FEE-IN-LIEU - COUNTY A&C	203,156	203,654	200,000	400,000	400,000	-	0.00%
150-31-90000	PENALTIES AND INTEREST	2,694	2,846	3,000	6,000	6,000	-	0.00%
Total Property Taxes		4,045,497	4,130,852	4,094,571	4,337,000	4,337,000	-	0.0%
Total Taxes		4,045,497	4,130,852	4,094,571	4,337,000	4,337,000	-	0.0%
Charges for Services								
150-34-12000	RECORDER FEES	156,071	163,115	168,300	184,300	184,300	-	0.00%
150-34-18000	ONLINE ACCESS - PROPERTY TAXES	166,177	162,473	175,000	320,000	320,000	-	0.00%
150-34-96000	USTC - MOTOR VEHICLE CONTRACT	271,363	277,825	260,000	270,000	270,000	-	0.00%
Total Charges for Services		593,611	603,413	603,300	774,300	774,300	-	0.0%
Miscellaneous Revenue								
150-36-10000	INTEREST	36,673	50,427	40,000	78,000	78,000	-	0.00%
Total Miscellaneous Revenue		36,673	50,427	40,000	78,000	78,000	-	0.0%
Total Other Revenues		630,284	653,840	643,300	852,300	852,300	-	0.0%
Transfers from Other Funds								
150-38-10100	TRANSFER IN - GENERAL FUND	72	9,900	-	-	-	-	0.00%
Total Transfers from Other Funds		72	9,900	-	-	-	-	0.0%
Use of Fund Balance								
150-38-90000	APPROPRIATED FUND BALANCE	-	-	1,454,560	1,215,579	1,215,579	-	0.00%
Total Use of Fund Balance		-	-	1,454,560	1,215,579	1,215,579	-	0.0%
Total Other Financing Sources		72	9,900	1,454,560	1,215,579	1,215,579	-	0.0%
Total Revenues		4,675,853	4,794,592	6,192,431	6,404,879	6,404,879	-	0.0%
Tax Administration Allocations								
150-4099-912	TAX ADMIN - COUNCIL 10%	45,888	38,619	41,962	60,621	60,621	-	0.00%
150-4099-931	TAX ADMIN - EXECUTIVE 15%	85,330	88,818	98,822	57,165	57,165	-	0.00%
150-4099-932	TAX ADMIN - FINANCE 10%	99,048	98,926	109,082	114,702	114,702	-	0.00%
150-4099-934	TAX ADMIN - HUMAN RESOURCE 15%	88,677	82,134	149,498	150,644	150,644	-	0.00%
150-4099-935	TAX ADMIN - GIS 60%	199,286	238,560	303,908	312,390	312,390	-	0.00%
150-4099-936	TAX ADMIN - IT 30%	502,198	552,111	571,259	594,285	594,285	-	0.00%
150-4099-941	TAX ADMIN - AUDITOR 86%	210,665	219,566	469,052	388,106	388,106	-	0.00%
150-4099-944	TAX ADMIN - RECORDER 50%	-	-	-	-	-	-	0.00%
150-4099-945	TAX ADMIN - ATTORNEY 9%	217,837	311,640	350,342	344,164	344,164	-	0.00%
150-4099-950	TAX ADMIN - NONDEPARTMENTAL 10%	4,685	4,030	33,000	33,840	33,840	-	0.00%
150-4099-951	TAX ADMIN - MAIL AND COPY 31%	-	-	-	-	-	-	0.00%
150-4099-960	TAX ADMIN - BLDG & GROUNDS 31%	178,344	263,588	173,364	191,297	191,297	-	0.00%



Council Budget 2026 Account Detail

Tax Administration Fund

Account	Title	2023 Actual	2024 Actual	2025 Estimate	2026 Tentative	2026 Council	Change	%
150-4099-991	TAX ADMIN - ADV & PROMO 55%	-	-	-	-	-	-	0.00%
Total Tax Administration Allocations		1,631,958	1,897,993	2,300,289	2,247,214	2,247,214	-	0.0%
IT								
<i>Personnel</i>								
150-4136-110	FULL TIME EMPLOYEES	328,484	336,429	352,171	379,900	379,900	-	0.00%
150-4136-130	EMPLOYEE BENEFITS	136,885	150,072	174,706	166,600	166,600	-	0.00%
		465,369	486,502	526,877	546,500	546,500	-	0.0%
<i>Supplies and Services</i>								
150-4136-510	INSURANCE	2,842	2,845	6,400	6,400	6,400	-	0.00%
		2,842	2,845	6,400	6,400	6,400	-	0.0%
Total IT		468,211	489,346	533,277	552,900	552,900	-	0.0%
Treasurer								
<i>Personnel</i>								
150-4143-110	FULL TIME EMPLOYEES	233,707	277,988	295,359	335,500	335,500	-	0.00%
150-4143-115	OVERTIME	8,007	8,928	8,000	9,000	9,000	-	0.00%
150-4143-125	SEASONAL EMPLOYEES	3,794	4,091	4,000	3,600	3,600	-	0.00%
150-4143-130	EMPLOYEE BENEFITS	98,775	120,184	138,611	132,900	132,900	-	0.00%
		344,283	411,191	445,970	481,000	481,000	-	0.0%
<i>Supplies and Services</i>								
150-4143-210	SUBSCRIPTIONS & MEMBERSHIPS	75	75	3,775	275	275	-	0.00%
150-4143-230	TRAVEL	3,124	2,594	2,615	2,675	2,675	-	0.00%
150-4143-240	OFFICE SUPPLIES	7,057	11,914	16,035	11,300	11,300	-	0.00%
150-4143-241	TAX NOTICES EXPENSES	-	-	21,000	23,800	23,800	-	0.00%
150-4143-242	TAX NOTICES POSTAGE	-	-	27,000	29,000	29,000	-	0.00%
150-4143-250	EQUIPMENT SUPPLIES & MAINT	12	-	300	375	375	-	0.00%
150-4143-251	NON CAPITALIZED EQUIPMENT	2,363	994	1,150	500	500	-	0.00%
150-4143-280	COMMUNICATIONS	978	1,670	2,410	2,140	2,140	-	0.00%
150-4143-310	PROFESSIONAL & TECHNICAL	72	10,244	500	500	500	-	0.00%
150-4143-311	SOFTWARE PACKAGES	-	-	300	300	300	-	0.00%
150-4143-330	EDUCATION & TRAINING	1,100	1,030	2,000	1,000	1,000	-	0.00%
150-4143-510	INSURANCE	1,902	2,302	2,000	3,000	3,000	-	0.00%
150-4143-610	MISC SUPPLIES	1,133	-	200	200	200	-	0.00%
150-4143-620	MISCELLANEOUS SERVICES	43,137	40,403	-	-	-	-	0.00%
		60,953	71,226	79,285	75,065	75,065	-	0.0%
Total Treasurer		405,236	482,416	525,255	556,065	556,065	-	0.0%
Assessor								
<i>Personnel</i>								
150-4146-110	FULL TIME EMPLOYEES	1,187,360	1,214,877	1,351,228	1,534,200	1,534,200	-	0.00%
150-4146-115	OVERTIME	5,391	4,900	5,550	5,600	5,600	-	0.00%
150-4146-120	PART TIME EMPLOYEES	11,868	17,687	-	-	-	-	0.00%
150-4146-130	EMPLOYEE BENEFITS	558,714	625,273	733,035	775,700	775,700	-	0.00%
		1,763,333	1,862,737	2,089,813	2,315,500	2,315,500	-	0.0%
<i>Supplies and Services</i>								
150-4146-210	SUBSCRIPTIONS & MEMBERSHIPS	3,680	3,479	9,700	10,800	10,800	-	0.00%
150-4146-230	TRAVEL	6,902	11,156	5,000	7,000	7,000	-	0.00%
150-4146-240	OFFICE SUPPLIES	16,113	17,166	20,000	20,000	20,000	-	0.00%
150-4146-250	EQUIPMENT SUPPLIES & MAINT	11,313	16,816	15,000	17,400	17,400	-	0.00%
150-4146-251	NON CAPITALIZED EQUIPMENT	6,717	3,459	6,000	6,000	6,000	-	0.00%
150-4146-280	COMMUNICATIONS	2,487	2,943	4,000	4,000	4,000	-	0.00%



Council Budget 2026 Account Detail

Tax Administration Fund

Account	Title	2023 Actual	2024 Actual	2025 Estimate	2026 Tentative	2026 Council	Change	%
150-4146-310	PROFESSIONAL & TECHNICAL	-	14,725	175,000	180,000	180,000	-	0.00%
150-4146-311	SOFTWARE PACKAGES	10,416	22,716	35,000	25,000	25,000	-	0.00%
150-4146-320	PROFESSIONAL & TECHN ST AUDITS	4,865	7,140	14,000	10,000	10,000	-	0.00%
150-4146-330	EDUCATION & TRAINING	-	-	8,000	8,000	8,000	-	0.00%
150-4146-510	INSURANCE	12,426	13,355	15,100	16,000	16,000	-	0.00%
150-4146-520	COLLECTION COSTS	-	-	1,000	1,000	1,000	-	0.00%
150-4146-620	MISCELLANEOUS SERVICES	121,979	125,090	-	-	-	-	0.00%
150-4146-621	M V MAILOUT PROGRAM	101,906	82,075	65,000	90,000	90,000	-	0.00%
		298,804	320,118	372,800	395,200	395,200	-	0.0%
<i>Capital Investment</i>								
150-4146-740	CAPITALIZED EQUIPMENT	-	54,698	-	-	-	-	0.00%
		-	54,698	-	-	-	-	0.0%
Total Assessor								
		2,062,137	2,237,553	2,462,613	2,710,700	2,710,700	-	0.0%
Miscellaneous Expense								
<i>Supplies and Services</i>								
150-4960-326	SECTION CORNERS	22,938	-	75,000	75,000	75,000	-	0.00%
150-4960-600	SUNDRY EXPENSE	13,659	12,967	11,000	13,000	13,000	-	0.00%
Total Miscellaneous Expense								
		36,597	12,967	86,000	88,000	88,000	-	0.0%
Contributions to Other Units								
<i>Supplies and Services</i>								
150-4800-910	CONTRIB TO STWDE CAMA FEE	250,784	206,868	250,000	250,000	250,000	-	0.00%
Total Contributions to Other Units								
		250,784	206,868	250,000	250,000	250,000	-	0.0%
Total General Government								
		4,854,923	5,327,144	6,157,434	6,404,879	6,404,879	-	0.0%
Transfers to Other Funds								
150-4810-400	TRANSFER OUT - CAPITAL PROJECT	-	35,000	35,000	-	-	-	0.00%
Total Transfers to Other Funds								
		-	35,000	35,000	-	-	-	0.0%
Total Other Financing Uses								
		-	35,000	35,000	-	-	-	0.0%
Total Expenditures								
		4,854,923	5,362,144	6,192,434	6,404,879	6,404,879	-	0.0%
Total Change in Fund Balance								
		-179,070	-567,552	-3	-	-	-	



Council Budget 2026 Account Detail

Capital Projects Fund

Account	Title	2023 Actual	2024 Actual	2025 Estimate	2026 Tentative	2026 Council	Change	%
Intergovernmental								
<i>Streets and Public Improvements</i>								
400-33-44000	STATE GRANTS	-	-	1,158,914	40,000	40,000	-	0.00%
Total Intergovernmental		-	-	1,158,914	40,000	40,000	-	0.0%
Miscellaneous Revenue								
<i>General Government</i>								
400-36-10000	INTEREST	-	-	-	-	-	-	0.00%
400-36-90000	SUNDRY REVENUE	-	-	-	-	-	-	0.00%
400-36-95000	BOND PROCEEDS	-	-	-	-	-	-	0.00%
		-	-	-	-	-	-	0.00%
<i>Streets and Public Improvements</i>								
400-36-50000	SALE OF ASSETS	-	-	-	119,500	119,500	-	0.00%
400-36-50100	SALE OF ASSETS - ROAD	-	-	10,000	290,000	290,000	-	0.00%
400-36-51000	SALE OF CAPITAL ASSETS	-	-	25,700	-	-	-	0.00%
400-36-51200	SALE OF CAPITAL ASSETS - PW	-	-	8,000	6,000	6,000	-	0.00%
		-	-	43,700	415,500	415,500	-	0.00%
Total Miscellaneous Revenue		-	-	43,700	415,500	415,500	-	0.0%
Total Other Revenues		-	-	1,202,614	455,500	455,500	-	0.0%
Transfers from Other Funds								
400-38-10100	TRANSFER IN - GENERAL FUND	233,660	5,333,545	4,184,673	2,623,700	2,623,700	-	0.00%
400-38-10150	TRANSFER IN - TAX ADMIN FUND	-	35,000	35,000	-	-	-	0.00%
400-38-10200	TRANSFER IN - MUNICIPAL SERVIC	-	-	124,000	-	-	-	0.00%
400-38-10230	TRANSFER IN - VISITORS BUREAU	-	-	30,000	-	-	-	0.00%
400-38-10240	TRANSFER IN - SENIOR CENTER	-	-	-	-	-	-	0.00%
400-38-10260	TRANSFER IN - RESTAURANT TAX	-	-	433,300	-	-	-	0.00%
400-38-10265	TRANSFER IN - RAPZ TAX FUND	-	-	100,000	-	-	-	0.00%
400-38-10268	TRANSFER IN - CCCOG	-	-	798,775	920,000	920,000	-	0.00%
400-38-10310	TRANSFER IN - DEBT SERVICE	-	-	-	-	-	-	0.00%
400-38-10485	TRANSFER IN - ARPA FUND	-	-	4,940,900	3,219,700	3,219,700	-	0.00%
400-38-10720	TRANSFER IN - RSSD	-	-	-	-	-	-	0.00%
400-38-10795	TRANSFER IN - CCCF	-	-	30,189	-	-	-	0.00%
Total Transfers from Other Funds		233,660	5,368,545	10,676,837	6,763,400	6,763,400	-	0.0%
Use of Fund Balance								
400-38-90000	APPROPRIATED FUND BALANCE	-	-	390,200	-	-	-	0.00%
400-38-90500	APP FUND BAL - PO CARRY OVER	-	-	-	-	-	-	0.00%
Total Use of Fund Balance		-	-	390,200	-	-	-	0.0%
Total Other Financing Sources		233,660	5,368,545	11,067,037	6,763,400	6,763,400	-	0.0%
Total Revenues		233,660	5,368,545	12,269,651	7,218,900	7,218,900	-	0.0%
Administration Facilities								
<i>Capital Investment</i>								
400-4132-720	BUILDINGS	-	-	21,360	-	-	-	0.00%
400-4132-740	CAPITALIZED EQUIPMENT	-	-	3,800	-	-	-	0.00%
400-4134-740	CAPITALIZED EQUIPMENT	-	-	-	-	-	-	0.00%



Council Budget 2026 Account Detail

Capital Projects Fund

Account	Title	2023 Actual	2024 Actual	2025 Estimate	2026 Tentative	2026 Council	Change	%
400-4136-720	BUILDINGS	-	-	-	-	-	-	0.00%
400-4136-740	CAPITALIZED EQUIPMENT	-	-	155,000	51,500	51,500	-	0.00%
400-4136-749	CAPITALIZED EQUIPMENT - GRANTS	-	-	-	-	-	-	0.00%
400-4146-740	CAPITALIZED EQUIPMENT	-	-	35,000	-	-	-	0.00%
400-4160-720	BUILDINGS	-	-	-	-	-	-	0.00%
400-4160-730	IMPROVEMENTS	-	-	78,800	16,600	16,600	-	0.00%
400-4160-740	CAPITALIZED EQUIPMENT	-	-	16,000	24,600	24,600	-	0.00%
400-4170-740	CAPITALIZED EQUIPMENT	-	-	255,000	-	-	-	0.00%
Total Administration Facilities		-	-	564,960	92,700	92,700	-	0.00%
Total General Government		-	-	564,960	92,700	92,700	-	0.0%
Sheriff Facilities								
<i>Capital Investment</i>								
400-4210-720	BUILDINGS - SHERIFF COMPLEX	-	-	-	-	-	-	0.00%
400-4210-730	REMODEL-ADMIN BLDG	-	-	-	-	-	-	0.00%
400-4210-740	CAPITALIZED EQUIPMENT	-	-	-	-	-	-	0.00%
400-4211-730	IMPROVEMENTS	-	-	-	-	-	-	0.00%
400-4211-740	CAPITALIZED EQUIPMENT	-	-	-	-	-	-	0.00%
400-4215-720	BUILDING	-	-	372,500	-	-	-	0.00%
400-4215-730	IMPROVEMENTS	-	-	50,000	100,000	100,000	-	0.00%
400-4215-740	CAPITALIZED EQUIPMENT	-	-	243,100	65,000	65,000	-	0.00%
400-4216-720	BUILDINGS	-	-	-	-	-	-	0.00%
400-4216-740	CAPITALIZED EQUIPMENT	-	-	28,000	-	-	-	0.00%
400-4217-740	CAPITALIZED EQUIPMENT	-	-	-	-	-	-	0.00%
400-4230-720	BUILDINGS	-	-	-	-	-	-	0.00%
400-4230-730	IMPROVEMENTS-OTHER THAN BLDG	-	-	-	-	-	-	0.00%
400-4230-740	CAPITALIZED EQUIPMENT	-	-	9,700	-	-	-	0.00%
400-4236-740	CAPITALIZED EQUIPMENT	-	-	-	-	-	-	0.00%
400-4253-740	CAPITALIZED EQUIPMENT	-	-	-	-	-	-	0.00%
400-4254-740	CAPITALIZED EQUIPMENT	-	-	-	-	-	-	0.00%
400-4255-740	CAPITALIZED EQUIPMENT	-	-	-	-	-	-	0.00%
Total Sheriff Facilities		-	-	703,300	165,000	165,000	-	0.00%
Fire Facilities								
<i>Capital Investment</i>								
400-4265-720	BUILDINGS	-	-	45,000	-	-	-	0.00%
400-4265-740	CAPITALIZED EQUIPMENT	-	-	782,400	1,048,500	1,048,500	-	0.00%
Total Fire Facilities		-	-	827,400	1,048,500	1,048,500	-	0.00%
Total Public Safety		-	-	1,530,700	1,213,500	1,213,500	-	0.0%
Road Facilities								
<i>Capital Investment</i>								
400-4410-710	LAND PURCHASE	-	-	-	-	-	-	0.00%
400-4410-720	BUILDINGS	-	-	-	-	-	-	0.00%
400-4410-730	IMPROVEMENTS	-	-	50,000	-	-	-	0.00%
400-4410-740	CAPITALIZED EQUIPMENT	-	-	3,750	-	-	-	0.00%
400-4415-710	LAND/EASEMENT PURCHASE	-	-	50,000	25,000	25,000	-	0.00%
400-4415-720	BUILDINGS	-	-	-	-	-	-	0.00%
400-4415-740	CAPITALIZED EQUIPMENT	-	-	968,655	1,033,000	1,033,000	-	0.00%
400-4415-750	INFRASTRUCTURE - ARPA	233,660	1,458,545	5,390,500	3,219,700	3,219,700	-	0.00%



Council Budget 2026 Account Detail

Capital Projects Fund

Account	Title	2023 Actual	2024 Actual	2025 Estimate	2026 Tentative	2026 Council	Change	%
400-4415-751	INFRASTRUCTURE	-	-	697,500	500,000	500,000	-	0.00%
400-4415-760	NEW ROAD CONSTRUCTION	-	-	-	-	-	-	0.00%
Total Road Facilities		233,660	1,458,545	7,160,405	4,777,700	4,777,700	-	0.00%
Vegetation Facilities								
<i>Capital Investment</i>								
400-4450-740	CAPITALIZED EQUIPMENT	-	-	63,000	46,000	46,000	-	0.00%
Total Vegetation Facilities		-	-	63,000	46,000	46,000	-	0.00%
Engineering Facilities								
<i>Capital Investment</i>								
400-4475-730	IMPROVEMENTS	-	-	1,891,604	1,000,000	1,000,000	-	0.00%
400-4475-740	CAPITALIZED EQUIPMENT	-	-	-	-	-	-	0.00%
Total Engineering Facilities		-	-	1,891,604	1,000,000	1,000,000	-	0.00%
Total Streets and Public Improvements		233,660	1,458,545	9,115,009	5,823,700	5,823,700	-	0.0%
Fairgrounds Facilities								
<i>Capital Investment</i>								
400-4511-310	PROFESSIONAL & TECHNICAL	-	-	-	-	-	-	0.00%
400-4511-720	BUILDINGS	-	-	-	-	-	-	0.00%
400-4511-730	IMPROVEMENTS	-	-	206,357	-	-	-	0.00%
400-4511-740	CAPITALIZED EQUIPMENT	-	-	625,430	-	-	-	0.00%
Total Fairgrounds Facilities		-	-	831,787	-	-	-	0.00%
Library Facilities								
<i>Capital Investment</i>								
400-4581-740	CAPITALIZED EQUIPMENT	-	-	-	-	-	-	0.00%
Total Library Facilities		-	-	-	-	-	-	0.00%
Cache Valley Visitor's Bureau								
<i>Capital Investment</i>								
400-4780-730	IMPROVEMENTS	-	-	30,000	-	-	-	0.00%
Total Cache Valley Visitor's Bureau		-	-	30,000	-	-	-	0.00%
Total Culture and Recreation		-	-	861,787	-	-	-	0.0%
Senior Center: Nutrition								
<i>Capital Investment</i>								
400-4970-720	BUILDINGS	-	-	-	-	-	-	0.00%
400-4970-730	IMPROVEMENTS	-	-	-	-	-	-	0.00%
400-4970-740	CAPITALIZED EQUIPMENT	-	-	23,200	89,000	89,000	-	0.00%
Total Senior Center: Nutrition		-	-	23,200	89,000	89,000	-	0.00%
Senior Center								
<i>Capital Investment</i>								
400-4971-720	BUILDING REMODEL	-	-	-	-	-	-	0.00%
400-4971-730	IMPROVEMENTS	-	-	-	-	-	-	0.00%



Council Budget 2026 Account Detail

Capital Projects Fund

Account	Title	2023 Actual	2024 Actual	2025 Estimate	2026 Tentative	2026 Council	Change	%
400-4971-740	CAPITALIZED EQUIPMENT	-	-	173,995	-	-	-	0.00%
Total Senior Center		-	-	173,995	-	-	-	0.00%
Senior Center: Access								
<i>Capital Investment</i>								
400-4974-730	IMPROVEMENTS	-	-	-	-	-	-	0.00%
400-4974-740	CAPITALIZED EQUIPMENT	-	-	-	-	-	-	0.00%
Total Senior Center: Access		-	-	-	-	-	-	0.00%
Total Health and Welfare		-	-	197,195	89,000	89,000	-	0.0%
Contributions								
400-4800-990	CONTRIBUTION TO FUND BALANCE	-	-	-	-	-	-	0.00%
Transfers to Other Funds		-	-	-	-	-	-	0.00%
400-4810-200	TRANSFER OUT - MUNICIPAL SERV	-	-	-	-	-	-	0.00%
400-4810-310	TRANSFER OUT - DEBT SERVICE	-	-	-	-	-	-	0.00%
Total Transfers to Other Funds		-	-	-	-	-	-	0.0%
Total Other Financing Uses		-	-	-	-	-	-	0.0%
Total Expenditures		233,660	1,458,545	12,269,651	7,218,900	7,218,900	-	0.0%
Total Change in Fund Balance		-	3,910,000	-	-	-	-	



Council Budget 2026 Account Detail

Municipal Services Capital Projects Fund

Account	Title	2023 Actual	2024 Actual	2025 Estimate	2026 Tentative	2026 Council	Change	%
Intergovernmental								
<i>Streets and Public Improvements</i>								
420-33-44990	STATE AWARDS - OTHER	-	-	25,000	120,000	120,000	-	0.00%
Total Intergovernmental		-	-	25,000	120,000	120,000	-	0.0%
Miscellaneous Revenue								
<i>General Government</i>								
420-36-51000	SALE OF CAPITAL ASSETS	-	-	-	-	-	-	0.00%
420-36-51990	SALE OF CAPITAL ASSETS - DEV S	-	-	-	65,000	65,000	-	0.00%
		-	-	-	65,000	65,000	-	0.0%
<i>Streets and Public Improvements</i>								
420-36-50100	SALE OF ASSETS - PUBLIC WORKS	-	-	-	-	-	-	0.00%
		-	-	-	-	-	-	0.0%
Total Miscellaneous Revenue		-	-	-	65,000	65,000	-	0.0%
Total Other Revenues		-	-	-	65,000	65,000	-	0.0%
Transfers from Other Funds								
420-38-10200	TRANSFER IN - MUNICIPAL SERV	-	1,500,000	2,481,791	120,000	120,000	-	0.00%
420-38-10268	TRANSFER IN - CCCOG FUND	-	-	272,025	2,760,000	2,760,000	-	0.00%
Total Transfers from Other Funds		-	1,500,000	2,753,816	2,880,000	2,880,000	-	0.0%
Use of Fund Balance								
420-38-90000	APPROP FUND BALANCE - MSF CAP	-	-	-	-	-	-	0.00%
Total Use of Fund Balance		-	-	-	-	-	-	0.0%
Total Other Financing Sources		-	1,500,000	2,753,816	2,880,000	2,880,000	-	0.0%
Total Revenues		-	1,500,000	2,778,816	3,065,000	3,065,000	-	0.0%
Administration Facilities								
<i>Capital Investment</i>								
420-4241-740	CAPITALIZED EQUIPMENT	-	-	150,000	65,000	65,000	-	0.00%
Total Administration Facilities		-	-	150,000	65,000	65,000	-	0.0%
Total General Government		-	-	150,000	65,000	65,000	-	0.0%
Road Facilities								
<i>Capital Investment</i>								
420-4410-730	IMPROVEMENTS	-	-	214,000	-	-	-	0.00%
420-4410-740	CAPITALIZED EQUIPMENT	-	-	461,250	-	-	-	0.00%
420-4415-740	CAPITALIZED EQUIPMENT	-	-	550,000	-	-	-	0.00%
420-4415-751	INFRASTRUCTURE	-	-	292,500	-	-	-	0.00%
Total Road Facilities		-	-	1,517,750	-	-	-	0.0%
Engineering Facilities								
<i>Capital Investment</i>								
420-4475-730	IMPROVEMENTS	-	-	50,000	3,000,000	3,000,000	-	0.00%
420-4475-750	INFRASTRUCTURE - ARPA	-	-	1,061,066	-	-	-	0.00%



Council Budget 2026 Account Detail

Municipal Services Capital Projects Fund

Account	Title	2023 Actual	2024 Actual	2025 Estimate	2026 Tentative	2026 Council	Change	%
Total Engineering Facilities		-	-	1,111,066	3,000,000	3,000,000	-	0.0%
Total Streets and Public Improvements		-	-	2,628,816	3,000,000	3,000,000	-	0.0%
Total Expenditures		-	-	2,778,816	3,065,000	3,065,000	-	0.0%
Total Change in Fund Balance		-	1,500,000	-	-	-	-	



Council Budget 2026 Account Detail

Open Space Fund

Account	Title	2023 Actual	2024 Actual	2025 Estimate	2026 Tentative	2026 Council	Change	%
Taxes								
480-31-10000	CURRENT PROPERTY TAX	-	746,717	-	700,000	700,000	-	0.00%
480-31-71000	FEE-IN-LIEU - MULTICOUNTY A&C	-	-	-	10,000	10,000	-	0.00%
Total Taxes		-	746,717	-	710,000	710,000	-	0.0%
Intergovernmental								
480-33-43000	MISC LOCAL GRANTS	-	-	1,000,000	-	-	-	0.00%
480-33-44000	STATE GRANTS	-	-	2,000,000	-	-	-	0.00%
Total Intergovernmental		-	-	3,000,000	-	-	-	0.0%
Miscellaneous Revenue								
480-36-10000	INTEREST	-	308,771	-	50,000	50,000	-	0.00%
480-36-95000	BOND PROCEEDS	-	6,023,955	-	-	-	-	0.00%
Total Miscellaneous Revenue		-	6,332,726	-	50,000	50,000	-	0.0%
Total Other Revenues		-	6,332,726	3,000,000	50,000	50,000	-	0.0%
Transfers from Other Funds								
480-38-10100	TRANSFER IN - GENERAL FUND	-	-	3,000,000	-	-	-	0.00%
480-38-10795	TRANSFER IN - CCCF	-	-	500,000	-	-	-	0.00%
Total Transfers from Other Funds		-	-	3,500,000	-	-	-	0.0%
Use of Fund Balance								
480-38-90000	APPROPRIATED FUND BALANCE	-	-	6,010,000	-	-	-	0.00%
Total Use of Fund Balance		-	-	6,010,000	-	-	-	0.0%
Total Other Financing Sources		-	-	9,510,000	-	-	-	0.0%
Total Revenues		-	7,079,442	12,510,000	760,000	760,000	-	0.0%
Open Space								
<i>Capital Investment</i>								
480-4152-710	LAND ACQUISITION	-	-	9,510,000	760,000	760,000	-	0.00%
480-4152-720	BUILDING	-	-	-	-	-	-	0.00%
480-4415-750	INFRASTRUCTURE	-	-	-	-	-	-	0.00%
Total Open Space		-	-	9,510,000	760,000	760,000	-	0.0%
Total General Government		-	-	9,510,000	760,000	760,000	-	0.0%
Transfers to Other Funds								
480-4810-100	TRANSFER OUT - GENERAL FUND	-	-	3,000,000	-	-	-	0.00%
Total Transfers to Other Funds		-	-	3,000,000	-	-	-	0.0%
Total Other Financing Uses		-	-	3,000,000	-	-	-	0.0%
Total Expenditures		-	-	12,510,000	760,000	760,000	-	0.0%
Total Change in Fund Balance		-	7,079,442	-	-	-	-	



Council Budget 2026 Account Detail

ARPA Fund

Account	Title	2023 Actual	2024 Actual	2025 Estimate	2026 Tentative	2026 Council	Change	%
Intergovernmental								
485-33-15700	FED GRANT - CORONAVIRUS RELIEF	-	-	6,903,391	4,773,000	4,773,000	-	0.00%
Total Intergovernmental		-	-	6,903,391	4,773,000	4,773,000	-	0.0%
Total Other Revenues		-	-	6,903,391	4,773,000	4,773,000	-	0.0%
Transfers from Other Funds								
485-38-10100	TRANSFER IN - GENERAL FUND	-	7,002,854	9,346	-	-	-	0.00%
Total Transfers from Other Funds		-	7,002,854	9,346	-	-	-	0.0%
Total Other Financing Sources		-	7,002,854	9,346	-	-	-	0.0%
Total Revenues		-	7,002,854	6,912,737	4,773,000	4,773,000	-	0.0%
Public Defender								
<i>ARPA Projects</i>								
485-4126-310	PROFESSIONAL & TECHNICAL	-	-	20,000	20,000	20,000	-	0.00%
Total Public Defender		-	-	20,000	20,000	20,000	-	0.0%
Finance								
<i>ARPA Projects</i>								
485-4132-311	SOFTWARE PACKAGES	-	-	56,700	56,700	56,700	-	0.00%
Total Finance		-	-	56,700	56,700	56,700	-	0.0%
Personnel Management								
<i>ARPA Projects</i>								
485-4134-310	PROFESSIONAL & TECHNICAL	-	-	105,500	45,000	45,000	-	0.00%
Total Personnel Management		-	-	105,500	45,000	45,000	-	0.0%
IT								
<i>ARPA Projects</i>								
485-4136-740	CAPITALIZED EQUIPMENT	-	-	9,346	-	-	-	0.00%
Total IT		-	-	9,346	-	-	-	0.0%
Recorder								
<i>ARPA Projects</i>								
485-4144-310	PROFESSIONAL & TECHNICAL	-	-	29,000	-	-	-	0.00%
Total Recorder		-	-	29,000	-	-	-	0.0%
Buildings and Grounds								
<i>ARPA Projects</i>								
485-4160-740	CAPITALIZED EQUIPMENT	-	-	127,291	40,900	40,900	-	0.00%
Total Buildings and Grounds		-	-	127,291	40,900	40,900	-	0.0%
Elections								
<i>ARPA Projects</i>								
485-4170-740	CAPITALIZED EQUIPMENT	-	-	17,200	-	-	-	0.00%
Total Elections		-	-	17,200	-	-	-	0.0%



Council Budget 2026 Account Detail

ARPA Fund

Account	Title	2023 Actual	2024 Actual	2025 Estimate	2026 Tentative	2026 Council	Change	%
Development Services Administration								
<i>ARPA Projects</i>								
485-4175-311	SOFTWARE PACKAGES	-	-	114,500	19,900	19,900	-	0.00%
Total Development Services Administration		-	-	114,500	19,900	19,900	-	0.0%
Miscellaneous and General								
<i>ARPA Projects</i>								
485-4965-620	MISCELLANEOUS SERVICES	-	-	411,100	402,900	402,900	-	0.00%
Total Miscellaneous and General		-	-	411,100	402,900	402,900	-	0.0%
Total General Government		-	-	890,637	585,400	585,400	-	0.0%
Fire								
<i>ARPA Projects</i>								
485-4265-740	CAPITALIZED EQUIPMENT	-	-	385,000	385,000	385,000	-	0.00%
Total Fire		-	-	385,000	385,000	385,000	-	0.0%
Total Public Safety		-	-	385,000	385,000	385,000	-	0.0%
Fairgrounds								
<i>ARPA Projects</i>								
485-4511-311	SOFTWARE PACKAGES	-	-	31,800	28,300	28,300	-	0.00%
485-4511-730	IMPROVEMENTS	-	-	50,000	-	-	-	0.00%
Total Fairgrounds		-	-	81,800	28,300	28,300	-	0.0%
Trails Management								
<i>ARPA Projects</i>								
485-4780-730	IMPROVEMENTS	-	-	489,400	332,200	332,200	-	0.00%
Total Trails Management		-	-	489,400	332,200	332,200	-	0.0%
Total Culture and Recreation		-	-	571,200	360,500	360,500	-	0.0%
Senior Center								
<i>ARPA Projects</i>								
485-4971-311	SOFTWARE PACKAGES	-	-	5,000	5,000	5,000	-	0.00%
Total Senior Center		-	-	5,000	5,000	5,000	-	0.0%
Total Health and Welfare		-	-	5,000	5,000	5,000	-	0.0%
Transfers to Other Funds								
485-4810-100	TRANSFER OUT - GENERAL FUND	-	-	120,000	217,400	217,400	-	0.00%
485-4810-400	TRANSFER OUT - CAPITAL PROJECT	-	-	4,940,900	3,219,700	3,219,700	-	0.00%
Total Transfers to Other Funds		-	-	5,060,900	3,437,100	3,437,100	-	0.0%
Total Other Financing Uses		-	-	5,060,900	3,437,100	3,437,100	-	0.0%
Total Expenditures		-	-	6,912,737	4,773,000	4,773,000	-	0.0%
Total Change in Fund Balance		-	7,002,854	-	-	-	-	



Council Budget 2026 Account Detail

Debt Service Fund

Account	Title	2023 Actual	2024 Actual	2025 Estimate	2026 Tentative	2026 Council	Change	%
Miscellaneous Revenue								
310-36-10000	INTEREST INCOME	45,348	56,972	50,000	46,000	46,000	-	0.00%
Total Miscellaneous Revenue		45,348	56,972	50,000	46,000	46,000	-	0.0%
Total Other Revenues		45,348	56,972	50,000	46,000	46,000	-	0.0%
Transfers from Other Funds								
310-38-10100	TRANSFER IN - GENERAL FUND	817,200	1,903,806	2,213,650	2,060,104	2,060,104	-	0.00%
310-38-10200	TRANSFER IN - MUNICIPAL SERV	801,800	-	-	-	-	-	0.00%
310-38-10230	TRANSFER IN - VISITORS BUREAU	260,900	260,800	260,800	260,800	260,800	-	0.00%
310-38-10240	TRANSFER IN - FIRE	-	-	-	-	-	-	0.00%
Total Transfers from Other Funds		1,879,900	2,164,606	2,474,450	2,320,904	2,320,904	-	0.0%
Total Other Financing Sources		1,879,900	2,164,606	2,474,450	2,320,904	2,320,904	-	0.0%
Total Revenues		1,925,248	2,221,578	2,524,450	2,366,904	2,366,904	-	0.0%
Bonds								
<i>Sales Tax Revenue</i>								
310-4723-810	BOND PRINCIPAL PAYMENT	716,000	734,000	752,000	770,000	770,000	-	0.00%
310-4723-820	BOND INTEREST PAYMENT	344,526	326,606	326,700	300,000	300,000	-	0.00%
310-4723-830	OTHER CHARGES	3,500	3,500	4,000	4,000	4,000	-	0.00%
		1,064,026	1,064,106	1,082,700	1,074,000	1,074,000	-	0.0%
<i>General Obligation</i>								
310-4726-810	BOND PRINCIPAL PAYMENT	-	200,000	185,000	190,000	190,000	-	0.00%
310-4726-820	BOND INTEREST PAYMENT	-	221,062	237,150	227,900	227,900	-	0.00%
310-4726-830	OTHER CHARGES	-	-	-	3,000	3,000	-	0.00%
		-	421,062	422,150	420,900	420,900	-	0.0%
Total Bonds		1,064,026	1,485,168	1,504,850	1,494,900	1,494,900	-	0.0%
Vehicle Lease								
<i>Sheriff</i>								
310-4710-810	PRINCIPAL - PATROL VEHICLES	663,026	656,253	845,100	756,504	756,504	-	0.00%
310-4710-820	INTEREST - PATROL VEHICLES	59,029	-	95,000	60,000	60,000	-	0.00%
		722,055	656,253	940,100	816,504	816,504	-	0.0%
<i>Fire-EMS</i>								
310-4724-810	PRINCIPAL - FIRE-EMS VEHICLES	19,928	21,141	76,500	52,500	52,500	-	0.00%
310-4724-820	INTEREST - FIRE-EMS VEHICLES	1,214	-	3,000	3,000	3,000	-	0.00%
		21,142	21,141	79,500	55,500	55,500	-	0.0%
<i>Road Equipment</i>								
310-4715-810	PRINCIPAL - ROAD EQUIPMENT	-	-	-	-	-	-	0.00%
310-4715-820	INTEREST - ROAD EQUIPMENT	-	-	-	-	-	-	0.00%
		-	-	-	-	-	-	0.0%
Total Vehicle Lease		-	-	-	-	-	-	0.0%
Total Debt Payments		1,807,223	2,162,562	2,524,450	2,366,904	2,366,904	-	0.0%
Total Other Financing Uses		-	-	-	-	-	-	0.0%
Total Expenditures		1,807,223	2,162,562	2,524,450	2,366,904	2,366,904	-	0.0%
Total Change in Fund Balance		118,025	59,016	-	-	-	-	-



Council Budget 2026 Account Detail

CDRA Fund

Account	Title	2023 Actual	2024 Actual	2025 Estimate	2026 Tentative	2026 Council	Change	%
Property Taxes								
220-31-10000	PROPERTY TAXES - CDRA	34,304	63,258	35,000	70,000	70,000	-	0.00%
Total Property Taxes		34,304	63,258	35,000	70,000	70,000	-	0.0%
Total Taxes		34,304	63,258	35,000	70,000	70,000	-	0.0%
Intergovernmental								
220-38-80000	CONTRIBUTION - TAXING ENTITIES	168,338	311,107	265,100	268,400	268,400	-	0.00%
Total Intergovernmental		168,338	311,107	265,100	268,400	268,400	-	0.0%
Total Other Revenues		168,338	311,107	265,100	268,400	268,400	-	0.0%
Total Revenues		202,642	374,365	300,100	338,400	338,400	-	0.0%
Cache County Redevelopment Agency								
<i>Supplies and Services</i>								
220-4193-480	CDRA PROJECTS	194,537	359,945	287,600	325,000	325,000	-	0.00%
Total Cache County Redevelopment Agency		194,537	359,945	287,600	325,000	325,000	-	0.0%
Total General Government		194,537	359,945	287,600	325,000	325,000	-	0.0%
Transfers to Other Funds								
220-4810-100	TRANSFER OUT - GENERAL FUND	8,210	13,400	12,500	13,400	13,400	-	0.00%
Total Transfers to Other Funds		8,210	13,400	12,500	13,400	13,400	-	0.0%
Total Other Financing Uses		8,210	13,400	12,500	13,400	13,400	-	0.0%
Total Expenditures		202,747	373,345	300,100	338,400	338,400	-	0.0%
Total Change in Fund Balance		-105	1,020	-	-	-	-	



Council Budget 2026 Account Detail

Restaurant Tax Fund

Account	Title	2023 Actual	2024 Actual	2025 Estimate	2026 Tentative	2026 Council	Change	%
Sales Tax								
260-31-31000	1% RESTAURANT TAX	2,387,135	2,484,486	2,553,000	2,500,000	2,500,000	-	0.00%
Total Sales Tax		2,387,135	2,484,486	2,553,000	2,500,000	2,500,000	-	0.0%
Total Taxes		2,387,135	2,484,486	2,553,000	2,500,000	2,500,000	-	0.0%
Use of Fund Balance								
260-38-90000	APPROPRIATED FUND BALANCE	-	-	2,284,571	-	-	-	0.00%
Total Use of Fund Balance		-	-	2,284,571	-	-	-	0.0%
Total Other Financing Sources		-	-	2,284,571	-	-	-	0.0%
Total Revenues		2,387,135	2,484,486	4,837,571	2,500,000	2,500,000	-	0.0%
Tourism Promotion								
<i>Supplies and Services</i>								
260-4782-930	TOURISM PROMOTION	190,850	197,281	494,350	373,500	373,500	-	0.00%
Total Tourism Promotion		190,850	197,281	494,350	373,500	373,500	-	0.0%
Facility Awards								
<i>Capital Investment</i>								
260-4784-920	CULTURAL FACILITIES	30,000	55,800	252,700	114,500	114,500	-	0.00%
260-4784-925	RECREATION FACILITIES	700,729	853,479	3,237,664	1,992,000	1,992,000	-	0.00%
260-4784-930	TOURISM FACILITIES	-	-	-	-	-	-	0.00%
Total Facility Awards		730,729	909,279	3,490,364	2,106,500	2,106,500	-	0.0%
Total Culture and Recreation		921,579	1,106,561	3,984,714	2,480,000	2,480,000	-	0.0%
Transfers to Other Funds								
260-4810-100	TRANSFER OUT - GENERAL FUND	545,772	133,172	349,557	-	-	-	0.00%
260-4810-200	TRANSFER OUT - MUNI SERV FUND	54,500	-	70,000	-	-	-	0.00%
260-4810-400	TRANSFER OUT - CAPITAL PROJECT	-	-	433,300	20,000	20,000	-	0.00%
Total Transfers to Other Funds		600,272	133,172	852,857	20,000	20,000	-	0.0%
Total Other Financing Uses		600,272	133,172	852,857	20,000	20,000	-	0.0%
Total Expenditures		1,521,851	1,239,733	4,837,571	2,500,000	2,500,000	-	0.0%
Total Change in Fund Balance		865,284	1,244,754	-	-	-	-	



Council Budget 2026 Account Detail

RAPZ Tax Fund

Account	Title	2023 Actual	2024 Actual	2025 Estimate	2026 Tentative	2026 Council	Change	%
Sales Tax								
265-31-30000	RAPZ TAX	2,751,092	2,781,970	3,005,000	2,830,000	2,830,000	-	0.00%
Total Sales Tax		2,751,092	2,781,970	3,005,000	2,830,000	2,830,000	-	0.0%
Total Taxes		2,751,092	2,781,970	3,005,000	2,830,000	2,830,000	-	0.0%
Use of Fund Balance								
265-38-90000	APPROPRIATED FUND BALANCE	-	-	2,263,857	-	-	-	0.00%
Total Use of Fund Balance		-	-	2,263,857	-	-	-	0.0%
Total Other Financing Sources		-	-	2,263,857	-	-	-	0.0%
Total Revenues		2,751,092	2,781,970	5,268,857	2,830,000	2,830,000	-	0.0%
Program Awards								
<i>Supplies and Services</i>								
265-4788-920	CULTURAL ORGANIZATIONS	990,732	1,124,243	1,471,588	484,480	484,480	-	0.00%
265-4788-940	ZOO ORGANIZATIONS	268,707	290,983	274,924	278,760	278,760	-	0.00%
Total Program Awards		1,259,439	1,415,226	1,746,512	763,240	763,240	-	0.0%
Facility Awards								
<i>Capital Investment</i>								
265-4786-920	CULTURAL FACILITIES	60,626	29,374	175,000	90,000	90,000	-	0.00%
265-4786-925	RECREATION FACILITIES	276,967	642,424	2,269,040	1,393,780	1,393,780	-	0.00%
265-4786-926	RECREATION - POPULATION AWARDS	479,830	232,222	662,705	540,530	540,530	-	0.00%
Total Facility Awards		817,423	904,020	3,106,745	2,024,310	2,024,310	-	0.0%
Total Culture and Recreation		2,076,862	2,319,246	4,853,257	2,787,550	2,787,550	-	0.0%
Transfers to Other Funds								
265-4810-100	TRANSFER OUT - GENERAL FUND	40,920	41,729	197,100	42,450	42,450	-	0.00%
265-4810-200	TRANSFER OUT - MUNI SERV FUND	166,385	-	118,500	-	-	-	0.00%
265-4810-400	TRANSFER OUT - CAPITAL PROJECT	-	-	100,000	-	-	-	0.00%
Total Transfers to Other Funds		207,305	41,729	415,600	42,450	42,450	-	0.0%
Total Other Financing Uses		207,305	41,729	415,600	42,450	42,450	-	0.0%
Total Expenditures		2,284,167	2,360,975	5,268,857	2,830,000	2,830,000	-	0.0%
Total Change in Fund Balance		466,925	420,995	-	-	-	-	



Council Budget 2026 Account Detail

Transportation Tax Fund

Account	Title	2023 Actual	2024 Actual	2025 Estimate	2026 Tentative	2026 Council	Change	%
Sales Tax								
266-31-30100	SALES TAX - TRANSPORTATION 25%	-	-	1,654,000	2,125,000	2,125,000	-	0.00%
Total Sales Tax		-	-	1,654,000	2,125,000	2,125,000	-	0.0%
Total Taxes		-	-	1,654,000	2,125,000	2,125,000	-	0.0%
Use of Fund Balance								
266-38-90000	APPROPRIATED FUND BALANCE	-	-	-1,654,000	-	-	-	0.00%
Total Use of Fund Balance		-	-	-1,654,000	-	-	-	0.0%
Total Other Financing Sources		-	-	-1,654,000	-	-	-	0.0%
Total Revenues		-	-	-	2,125,000	2,125,000	-	0.0%
Road Projects								
<i>Capital Investment</i>								
266-4266-760	TRANSPORTATION	-	-	-	2,125,000	2,125,000	-	0.00%
Total Road Projects		-	-	-	2,125,000	2,125,000	-	0.0%
Total Streets and Public Improvements		-	-	-	2,125,000	2,125,000	-	0.0%
Total Expenditures		-	-	-	2,125,000	2,125,000	-	0.0%
Total Change in Fund Balance		-	-	-	-	-	-	



Council Budget 2026 Account Detail

CCCOG Fund

Account	Title	2023 Actual	2024 Actual	2025 Estimate	2026 Tentative	2026 Council	Change	%
Sales Tax								
268-31-30000	0.25% ROAD TAX	6,879,742	6,957,916	7,593,000	6,618,600	6,618,600	-	0.00%
Total Sales Tax		6,879,742	6,957,916	7,593,000	6,618,600	6,618,600	-	0.0%
Total Taxes		6,879,742	6,957,916	7,593,000	6,618,600	6,618,600	-	0.0%
Miscellaneous Revenue								
268-36-10000	INTEREST	991,663	1,287,660	991,000	900,000	900,000	-	0.00%
Total Miscellaneous Revenue		991,663	1,287,660	991,000	900,000	900,000	-	0.0%
Use of Fund Balance								
268-38-90000	APPROPRIATED FUND BALANCE	-	-	14,726,019	-	-	-	0.00%
Total Use of Fund Balance		-	-	14,726,019	-	-	-	0.0%
Total Other Financing Sources		-	-	14,726,019	-	-	-	0.0%
Total Revenues		7,871,405	8,245,577	23,310,019	7,518,600	7,518,600	-	0.0%
Road Projects								
<i>Capital Investment</i>								
268-4420-760	NEW ROAD CONSTRUCTION	4,531,295	5,463,659	20,976,819	3,739,300	3,739,300	-	0.00%
Total Road Projects		4,531,295	5,463,659	20,976,819	3,739,300	3,739,300	-	0.0%
Total Streets and Public Improvements		4,531,295	5,463,659	20,976,819	3,739,300	3,739,300	-	0.0%
Transfers to Other Funds								
268-4810-100	TRANSFER OUT - GENERAL FUND	-	-	113,900	99,300	99,300	-	0.00%
268-4810-200	TRANSFER OUT - MUNICIPAL SERV	132,476	184,012	-	-	-	-	0.00%
268-4810-400	TRANSFER OUT - CAPITAL PROJECT	-	-	1,947,275	920,000	920,000	-	0.00%
268-4810-420	TRANSFER OUT -MSF CAPITAL PROJ	-	-	272,025	2,760,000	2,760,000	-	0.00%
Total Transfers to Other Funds		132,476	184,012	2,333,200	3,779,300	3,779,300	-	0.0%
Total Other Financing Uses		132,476	184,012	2,333,200	3,779,300	3,779,300	-	0.0%
Total Expenditures		4,663,771	5,647,672	23,310,019	7,518,600	7,518,600	-	0.0%
Total Change in Fund Balance		3,207,634	2,597,905	-	-	-	-	



Council Budget 2026 Account Detail

Road Special Service District Fund

Account	Title	2023 Actual	2024 Actual	2025 Estimate	2026 Tentative	2026 Council	Change	%
Intergovernmental								
720-33-11000	MINERAL LEASE FUNDS	25,595	26,653	20,000	20,000	20,000	-	0.00%
720-33-12000	SECURE RURAL SCHOOLS DIST	121,335	118,243	100,000	100,000	100,000	-	0.00%
Total Intergovernmental		146,930	144,896	120,000	120,000	120,000	-	0.0%
Interest and Investment Income								
720-36-10000	INTEREST	12,220	17,705	1,000	1,000	1,000	-	0.00%
Total Interest and Investment Income		12,220	17,705	1,000	1,000	1,000	-	0.0%
Total Other Revenues		159,150	162,601	121,000	121,000	121,000	-	0.0%
Total Revenues		159,150	162,601	121,000	121,000	121,000	-	0.0%
Transfers to Other Funds								
720-4810-100	TRANSFER OUT - GENERAL FUND	1,000	1,000	121,000	121,000	121,000	-	0.00%
720-4810-200	TRANSFER OUT - CLASS B ROAD	120,000	120,000	-	-	-	-	0.00%
Total Transfers to Other Funds		121,000	121,000	121,000	121,000	121,000	-	0.0%
Total Other Financing Uses		121,000	121,000	121,000	121,000	121,000	-	0.0%
Total Expenditures		121,000	121,000	121,000	121,000	121,000	-	0.0%
Total Change in Fund Balance		38,150	41,601	-	-	-	-	



Council Budget 2026 Account Detail

CC Community Foundation Fund

Account	Title	2023 Actual	2024 Actual	2025 Estimate	2026 Tentative	2026 Council	Change	%
Interest and Investment Income								
795-36-10000	INTEREST	1,445	5,359	500	500	500	-	0.00%
Total Interest and Investment Income		1,445	5,359	500	500	500	-	0.0%
Public Contributions								
795-38-72100	CONTRIBUTIONS - GENERAL	15,181	62,095	42,500	42,500	42,500	-	0.00%
795-38-72105	CONTRIBUTIONS - S & R	1,026	8,882	-	-	-	-	0.00%
795-38-72120	CONTRIBUTIONS - FIRE	11,000	16,000	15,000	-	-	-	0.00%
795-38-72205	CONTRIBUTIONS - TRAILS	2,831	200	-	-	-	-	0.00%
795-38-72240	CONTRIBUTIONS - SENIOR CENTER	1,326	75,189	-	-	-	-	0.00%
795-38-72480	CONTRIBUTIONS - OPEN SPACE	-	-	500,000	-	-	-	0.00%
Total Public Contributions		31,364	162,365	557,500	42,500	42,500	-	0.0%
Total Other Revenues		32,809	167,724	558,000	43,000	43,000	-	0.0%
Transfers From Other Funds								
795-38-10100	TRANSFER IN - GENERAL FUND	-	-	5,000	-	-	-	0.00%
Total Transfers From Other Funds		-	-	5,000	-	-	-	0.0%
Use of Fund Balance								
795-38-90000	FUND BALANCE APPROPRIATION	-	-	16,789	600	600	-	0.00%
Total Use of Fund Balance		-	-	16,789	600	600	-	0.0%
Total Other Financing Sources		-	-	21,789	600	600	-	0.0%
Total Revenues		32,809	167,724	579,789	43,600	43,600	-	0.0%
Miscellaneous								
<i>Supplies and Services</i>								
795-4960-600	MISCELLANEOUS EXPENSE	410	10	6,100	1,100	1,100	-	0.00%
Total Miscellaneous		410	10	6,100	1,100	1,100	-	0.0%
Total General Government		410	10	6,100	1,100	1,100	-	0.0%
Transfers to Other Funds								
795-4810-100	TRANSFER OUT - GENERAL FUND	22,526	6,000	42,500	42,500	42,500	-	0.00%
795-4810-200	TRANSFER OUT - MUNICIPAL SERV	-	-	-	-	-	-	0.00%
795-4810-240	TRANSFER OUT - SENIOR CENTER	-	60,000	-	-	-	-	0.00%
795-4810-290	TRANSFER OUT - CJC FUND	-	-	1,000	-	-	-	0.00%
795-4810-400	TRANSFER OUT - CJC FUND	-	-	30,189	-	-	-	0.00%
795-4810-480	TRANSFER OUT - CJC FUND	-	-	500,000	-	-	-	0.00%
Total Transfers to Other Funds		22,526	66,000	573,689	42,500	42,500	-	0.0%
Total Other Financing Uses		22,526	66,000	573,689	42,500	42,500	-	0.0%
Total Expenditures		22,936	66,010	579,789	43,600	43,600	-	0.0%
Total Change in Fund Balance		9,873	101,714	-	-	-	-	



Council Budget 2026 Account Detail

Airport Fund

Account	Title	2023 Actual	2024 Actual	2025 Estimate	2026 Tentative	2026 Council	Change	%
Intergovernmental								
<i>General Government</i>								
277-33-15000	FED GRANT - SCASDP	302,156	132,357	-	-	-	-	0.00%
277-33-15300	FED GRANT - FAA CARES ACT	-	-	-	-	-	-	0.00%
277-33-15400	FED GRANT - FAA SIGN REPLACE	34,137	131,085	-	-	-	-	0.00%
277-33-44402	STATE GRANT	17,384	32,118	-	-	-	-	0.00%
277-33-44700	USU - LOCAL GRANT	-	275,897	139,400	-	-	-	0.00%
277-33-70105	LOGAN CITY-SHARED NET EXP	80,000	100,000	100,000	100,000	100,000	-	0.00%
277-38-20000	CONTRIBUTION - CACHE COUNTY	80,000	100,000	100,000	200,000	200,000	-	0.00%
Total Intergovernmental		513,677	771,457	339,400	300,000	300,000	-	0.0%
Interest and Investment Income								
277-36-10000	INTEREST	39,776	-	30,000	30,000	30,000	-	0.00%
Total Interest and Investment Income		39,776	-	30,000	30,000	30,000	-	0.0%
Miscellaneous Revenue								
277-36-15000	GAS TAX REFUND	3,111	6,714	8,000	6,500	6,500	-	0.00%
277-36-16000	LANDING FEES	8,850	8,100	5,500	10,000	10,000	-	0.00%
277-36-18000	FUEL FLOW -STORAGE FEES	23,071	33,477	20,000	25,000	25,000	-	0.00%
277-36-19000	FIRE DEPARTMENT STANDBY FEES	8,000	4,900	5,000	5,000	5,000	-	0.00%
277-36-90000	SUNDRY REVENUE	7,000	4,100	4,000	4,000	4,000	-	0.00%
277-36-95000	DEBT PROCEEDS	-	-	-	-	-	-	0.00%
277-37-80000	AIRPORT FEES-LAND LEASE INCOME	121,885	116,749	113,400	115,000	115,000	-	0.00%
Total Miscellaneous Revenue		171,917	174,040	155,900	165,500	165,500	-	0.0%
Total Other Revenues		725,370	945,497	525,300	495,500	495,500	-	0.0%
Use of Fund Balance								
277-38-90000	APPROPRIATED FUND BALANCE	-	-	731,000	2,149,732	2,149,732	-	0.00%
277-38-90500	APP FUND BALANCE - PO	-	-	-	-	-	-	0.00%
Total Use of Fund Balance		-	-	731,000	2,149,732	2,149,732	-	0.0%
Total Other Financing Sources		-	-	731,000	2,149,732	2,149,732	-	0.0%
Total Revenues		725,370	945,497	1,256,300	2,645,232	2,645,232	-	0.0%

Airport

Personnel

277-4460-110	FULL TIME EMPLOYEES	81,883	80,981	165,498	154,200	154,200	-	0.00%
277-4460-115	OVERTIME	-	-	3,000	3,000	3,000	-	0.00%
277-4460-120	PART TIME EMPLOYEES	4,050	19,813	63,614	80,000	80,000	-	0.00%
277-4460-125	SEASONAL EMPLOYEES	-	-	-	-	-	-	0.00%
277-4460-130	EMPLOYEE BENEFITS	41,005	46,367	115,476	88,300	88,300	-	0.00%
		126,938	147,161	347,588	325,500	325,500	-	0.0%

Supplies and Services

277-4460-210	SUBSCRIPTIONS & MEMBERSHIPS	120	25	100	300	300	-	0.00%
277-4460-220	PUBLIC NOTICES	-	233	300	300	300	-	0.00%
277-4460-230	TRAVEL	1,765	1,125	4,000	4,000	4,000	-	0.00%
277-4460-240	OFFICE SUPPLIES	489	337	1,500	1,700	1,700	-	0.00%
277-4460-250	EQUIPMENT SUPPLIES & MAINT	11,331	26,715	79,276	47,350	47,350	-	0.00%
277-4460-251	NON CAPITALIZED EQUIPMENT	-	-	13,000	13,000	13,000	-	0.00%
277-4460-260	BUILDING & GROUNDS	20,440	18,843	25,000	25,038	25,038	-	0.00%



Council Budget 2026 Account Detail

Airport Fund

Account	Title	2023 Actual	2024 Actual	2025 Estimate	2026 Tentative	2026 Council	Change	%
277-4460-261	SNOW REMOVAL	40,702	59,420	65,000	65,000	65,000	-	0.00%
277-4460-262	VEGETATION CONTROL - CHEMICAL	5,100	10,000	12,000	12,000	12,000	-	0.00%
277-4460-263	VEGETATION CONTROL - MOWING	4,000	4,564	5,000	5,000	5,000	-	0.00%
277-4460-270	UTILITIES	17,328	18,839	27,000	27,000	27,000	-	0.00%
277-4460-280	COMMUNICATIONS	3,470	2,101	5,000	5,000	5,000	-	0.00%
277-4460-290	FUEL	4,777	5,316	10,000	10,000	10,000	-	0.00%
277-4460-291	UNION PACIFIC PROPERTY LEASE	2,250	37,600	20,000	20,000	20,000	-	0.00%
277-4460-310	PROFESSIONAL & TECHNICAL	-	-	-	1,000	1,000	-	0.00%
277-4460-311	SOFTWARE PACKAGES	181,288	146,041	18,000	6,644	6,644	-	0.00%
277-4460-330	EDUCATION & TRAINING	21,818	29,320	85,800	45,000	45,000	-	0.00%
277-4460-510	INSURANCE	17,409	18,137	18,000	18,000	18,000	-	0.00%
277-4460-521	COLLECTION FEES	-	-	-	-	-	-	0.00%
277-4460-600	PAVEMENT MAINTENANCE	-	-	-	-	-	-	0.00%
277-4460-620	MISC SERVICES	36	73	-	-	-	-	0.00%
277-4460-621	MISC BOARD SERVICES/TRAVEL	3,654	6,057	8,000	8,000	8,000	-	0.00%
277-4460-625	LOGAN FIRE - STANDBY FEES	8,000	4,905	8,000	9,000	9,000	-	0.00%
		343,977	389,652	404,976	323,332	323,332	-	0.0%
<i>Capital Investment</i>								
277-4460-730	IMPROVEMENTS	-	43,125	-	-	-	-	0.00%
277-4460-739	GRANT PROJECTS	225,760	165,252	-	-	-	-	0.00%
277-4460-740	CAPITALIZED EQUIPMENT	11,803	-	-	-	-	-	0.00%
		237,563	208,377	-	-	-	-	0.0%
Total Airport		708,478	745,190	752,564	648,832	648,832	-	0.0%
Total General Government		708,478	745,190	752,564	648,832	648,832	-	0.0%
Transfers to Other Funds								
277-4800-477	TRANSFER OUT - AIRPORT CAPITAL	-	359,400	503,736	1,996,400	1,996,400	-	0.00%
Total Transfers to Other Funds		-	359,400	503,736	1,996,400	1,996,400	-	0.0%
Total Other Financing Uses		-	359,400	503,736	1,996,400	1,996,400	-	0.0%
Total Expenditures		708,478	1,104,590	1,256,300	2,645,232	2,645,232	-	0.0%
Total Change in Fund Balance		16,892	-159,093	-	-	-	-	



Council Budget 2026 Account Detail

Airport Capital Projects Fund

Account	Title	2023 Actual	2024 Actual	2025 Estimate	2026 Tentative	2026 Council	Change	%
Intergovernmental								
<i>General Government</i>								
477-33-15000	FED GRANT - SCASDP	-	-	1,224,455	12,500	12,500	-	0.00%
477-33-44402	STATE GRANT	-	-	863,287	225,000	225,000	-	0.00%
Total Intergovernmental		-	-	2,087,742	237,500	237,500	-	0.0%
Total Other Revenues		-	-	2,087,742	237,500	237,500	-	0.0%
Transfers from Other Funds								
477-38-10277	TRANSFER IN - AIRPORT	-	359,400	503,736	1,996,400	1,996,400	-	0.00%
Total Transfers from Other Funds		-	359,400	503,736	1,996,400	1,996,400	-	0.0%
Total Other Financing Sources		-	359,400	503,736	1,996,400	1,996,400	-	0.0%
Total Revenues		-	359,400	2,591,478	2,233,900	2,233,900	-	0.0%
Airport Facilities								
<i>Capital Investment</i>								
477-4460-730	IMPROVEMENTS	-	-	2,276,229	875,000	875,000	-	0.00%
477-4460-739	GRANT PROJECTS	-	-	-	-	-	-	0.00%
477-4460-740	CAPITALIZED EQUIPMENT	-	-	315,249	1,358,900	1,358,900	-	0.00%
		-	-	2,591,478	2,233,900	2,233,900	-	0.0%
Total Airport Facilities		-	-	2,591,478	2,233,900	2,233,900	-	0.0%
Total Streets and Public Improvements		-	-	2,591,478	2,233,900	2,233,900	-	0.0%
Total Expenditures		-	-	2,591,478	2,233,900	2,233,900	-	0.0%
Total Change in Fund Balance		-	359,400	-	-	-	-	