

**BOX ELDER COUNTY**
**Budget Amendment -Dec 2025**

GL Account	Account Title	Account Type	Current Budget	Adjustment	New Budget	Explanation
<b>General Fund</b>						
10-4134-25200	Prof & Tech-Unemployment Insurance	Expense	8,500.00	31,500.00	40,000.00	More turnover with people qualifying for unemployment
10-4135-11900	Overtime	Expense	1,000.00	19,000.00	20,000.00	Data Breach
10-4141-11900	Overtime	Expense	2,500.00	5,000.00	7,500.00	External Auditor Prep we need a higher overtime for prep
10-4145-11900	Overtime	Expense	-	2,000.00	2,000.00	Fair Overtime - Risk Manager
10-4150-25000	Professional & Technical	Expense	45,000.00	15,000.00	60,000.00	Contracted Vendors - Increase Card Pmt Usage
10-4150-25301	Prof & Tech-Public Defender Resources	Expense	4,500.00	7,500.00	12,000.00	Increase in Mileage and Investigator costs
10-4150-25330	Prof & Tech-Legal Settlement	Expense	-	250,000.00	250,000.00	Unanticipated Legal Settlement Liability Coverage through UCIP
10-4150-25340	Prof & Tech-Cyber Security Incident	Expense	-	150,000.00	150,000.00	Unanticipated Data Breach- Covered through UCIP
10-4150-29000	Misc Grant Expenditures	Expense	-	75,900.00	75,900.00	Passthrough Grant for Box Elder County
10-4150-55060	State-Assessing & Collecting	Expense	-	145,000.00	145,000.00	Chamber Building Recognize pass through of tax collection
10-4155-26010	Vehicle & Equip Maintenance	Expense	1,000.00	1,500.00	2,500.00	passthrough to the state Increase of Costs - Purchase of Tires for Fleet Tahoe
10-4212-11900	Overtime	Expense	19,600.00	25,600.00	45,200.00	Majority of overage due to Element 11, Fair, and SWAT school with 24 hr attendance
10-4212-25000	Professional & Technical	Expense	22,400.00	11,600.00	34,000.00	Seargent Position on Strike Force with Brigham City
10-4215-25000	Professional & Technical	Expense	705,000.00	10,000.00	715,000.00	Increase in Passthrough to State for 911 Services
104215-271000	Telecommunications - Dispatch	Expense	560,000.00	30,000.00	590,000.00	Increase in Passthrough from State for 911 Services
10-4610-24735	Supplies & Mat - Turkey Show	Expense	-	20,000.00	20,000.00	for awhile after COVID and didn't get added back
10-4610-29000	Mis Grant Expenditures	Expense	-	1,645.00	1,645.00	Missing a budget. Received a small grant.

10-4999-88800	Transfer to Capital Projects	Expense	883,800.00	390,274.00	1,274,074.00	Emergency Elevator Replacement & Verkada Payment for Doors and Cameras
10-3110-30310	PILT -FED/Pymt in Lieu	Revenue	(3,900,000.00)	(269,000.00)	(4,169,000.00)	Higher than Anticipated Payment
10-3600-36140	Overtime Reimbursements	Revenue	(10,000.00)	(17,800.00)	(27,800.00)	Addl Reimb from Element 11 Increase in Passthrough to State for 911
10-3600-36400	911 Service Charge	Revenue	(560,000.00)	(30,000.00)	(590,000.00)	Services Pass through Grant for Box Elder County
10-3610-36270	Misc Grant Revenue	Revenue	(50,000.00)	(75,900.00)	(125,900.00)	Chamber Building
10-3610-36200	CJC Grant	Revenue	(150,000.00)	(127,000.00)	(277,000.00)	Increase in Grant through State Funding Increase in Revenue Paid Out on Broadband
10-3610-36470	State Grants -ARPA	Revenue	(2,000,000.00)	(440,000.00)	(2,440,000.00)	Grant - Some expenditures in 2024 Data Breach Coverage, Liability Coverage
10-3930-39310	Misc Costs/Insurance Reimb/Refund	Revenue	(40,000.00)	(230,000.00)	(270,000.00)	UCIP Reimb. Change in appropriated Fund Balance used
10-3990-99900	Appropriated Fund Balance	Revenue	(2,775,043.00)	(1,819.00)	(2,776,862.00)	for amendment

### Municipal Service Fund

21-4212-11900	Overtime	Expense	15,400.00	5,000.00	20,400.00	Majority of overage due to Element 11, Fair, and SWAT school with 24 hr attendance
21-4999-88800	Transfer to Capital Projects	Expense	2,585,876.00	295,000.00	2,880,876.00	Budget Addition
21-3500-35100	Building Permits	Revenue	(665,000.00)	(300,000.00)	(965,000.00)	Increase in Building Inspections for Additional Towns Contracted

### Tourism Fund

28-4620-22000	Office Supplies	Expense	1,000.00	16,000.00	17,000.00	Premium supplies get charged to this account
28-4620-25000	Professional & Technical	Expense	-	25,000.00	25,000.00	There no budget and restroom rentals and horse pull and other contracted amounts
28-4620-24510	Supplies & Materials - Retail	Expense	-	10,000.00	10,000.00	100 Year Anniversary Sales merchandise
28-4620-25960	Contract Services-Rodeo	Expense	350,000.00	130,000.00	480,000.00	Drone Show added and additional for 100 Anniversary - Offsetting revenues

28-4620-25990	Fair Meal Coupons	Expense	-	18,000.00	18,000.00	Missed in original budget
28-3700-37220	Fair Revenue-Advertisement	Revenue	(125,000.00)	(80,000.00)	(205,000.00)	Drone Show added and additional for 150 Anniversary - Offsetting revenues
28-3700-37255	Fair Revenue-Retail Sales	Revenue	-	(73,000.00)	(73,000.00)	150 Anniversary Sales
28-3900-39110	Fair Donations-Business/Corp	Revenue	(1,700.00)	(30,800.00)	(32,500.00)	Drone Show added and additional for 150 Anniversary - Offsetting revenues
28-3900-39120	Fair Donations-Individuals	Revenue	(500.00)	(25,500.00)	(26,000.00)	Drone Show added and additional for 150 Anniversary - Offsetting revenues
28-3990-99900	Appropriated Fund Balance	Revenue	(497,734.00)	10,300.00	(487,434.00)	Change in appropriated Fund Balance used for amendment

### Capital Projects Fund

40-4951-70000	Capital Outlay-General Unrestricted	Expense	619,000.00	219,074.00	838,074.00	in capital budget for Verkada Cameras/Doors.
40-4951-70000	Capital Outlay-General Unrestricted	Expense	838,074.00	97,000.00	935,074.00	Elevator was starting to Fail. Emergency Project Added
40-4951-70010	Capital Outlay-Roads	Expense	2,255,000.00	295,000.00	2,550,000.00	Dump Truck Approved in Prior Year. Missed Budget Addition
40-4951-70030	Capital Outlay-Sheriff	Expense	533,800.00	74,200.00	608,000.00	Finsh of Fence Project Prior Year-Cameras and Intercom system for fence
40-3999-88900	Transfer from General Fund	Revenue	(350,000.00)	(316,074.00)	(666,074.00)	General Fund Expenditures Adjustment for Verkada and Elevator
40-3999-88920	Transfer from Road Allotment	Revenue	(2,255,000.00)	(295,000.00)	(2,550,000.00)	Dump Truck Approved in Prior Year. Missed Budget Addition
40-3999-88930	Transfer from Public Safety Tax	Revenue	(533,800.00)	(74,200.00)	(608,000.00)	Finsh of Fence Project Prior Year-Cameras and Intercom system for fence

1,819.00	Increase in general fund expenditures over revenues
(10,300.00)	Decrease in tourism fund expenditures over revenues
(8,481.00)	<b>TOTAL Decrease in Appropriated Fund Balance Usage</b>