

# *YUMA COUNTY BUDGET*

*2026*



LGID # 63012

**YUMA COUNTY, COLORADO**

**LETTER OF BUDGET TRANSMITTAL**

**2026 BUDGET**

**Approved  
December 15, 2025**

TO: DIVISION OF LOCAL GOVERNMENT  
1313 SHERMAN ST, ROOM 521  
DENVER, CO 80203

Attached is the 2026 budget for the COUNTY OF YUMA in YUMA COUNTY submitted pursuant to CRS 29-1-113(1). This budget was adopted on December 15, 2025. If there are any questions on the budget please contact Brandi Ritchey, ADMINISTRATOR at 970-332-5796 or 310 Ash Street, Suite A, Wray, CO 80758. The mill levy certified to the County Commissioners is 21.714 mills, less a mill levy credit of -0.00 and an abatement of .000 which will result in a 21.714 mill levy for all operating purposes (not including GO bonds and interest or contractual obligations approved at elections or levies for capital expenditures.) All mill levy revenue is based on assessed valuation of \$332,356,376 Enclosed is a copy of the certification of mill levies sent to the County Commissioners. Yuma County local Governments were notified on January 8, 2026, regarding a discrepancy in the assessed values used to calculate the mill levies. Yuma County was required to review and update their Certification of Tax Levies accordingly on January 09, 2026.

AN INCREASE LEVY BEYOND THE PROPERTY TAX REVENUE LIMIT IS NOT BEING REQUESTED.

I hereby certify that the enclosed are true and accurate copies of the budget certification of tax levies to the Board of County Commissioners.

SIGNATURE OF OFFICER:   
Brandi Ritchey  
Yuma County Administrator

**YUMA COUNTY BOARD OF COUNTY COMMISSIONERS  
RESOLUTION TO UPDATE SET MILL LEVIES**

**Resolution 1-09-2026 A**

**A RESOLUTION UPDATING THE LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2025 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE COUNTY OF YUMA, COLORADO, FOR THE 2026 BUDGET YEAR:**

**WHEREAS, Yuma County Local Governments were notified by the Yuma County Assessor's Office on January 8, 2026, regarding a discrepancy in the assessed values used to calculate the mill levies.**

**WHEREAS, Yuma County was required to review and update their Certification of Tax Levies accordingly.**

**WHEREAS, the amount of money necessary to balance the budget for General Fund purposes is \$5,545,376 and;**

**WHEREAS, the amount of money necessary to balance the budget for the Road and Bridge Fund is \$840,531, the Human Services Fund is \$332,357; the Self Insurance Fund is \$415,446; the Recreation Fund is \$83,089, and;**

**WHEREAS, the 2025 valuation for assessment for the COUNTY OF YUMA as certified by the County Assessor is \$332,356,940.**

**NOW, THEREFORE, BE IT RESOLVED BY THE COMMISSIONERS OF THE COUNTY OF YUMA, COLORADO:**

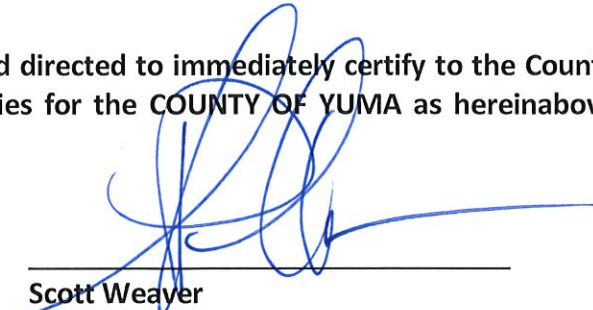
**Section 1. That for the purpose of meeting all operating expenses of the COUNTY OF YUMA during the 2026 budget year, there is hereby levied a tax of 21.714 mills, less a credit of 0.000 mills, plus an abatement of 0.000 mills resulting in 21.714 mills upon each dollar of the total valuation for assessment of all taxable property within the County for the year 2025.**

**The details of the above tax levies are as follows:**

<u>FUND</u>	<u>MILL LEVY</u>
General	16.685
Less Temporary Levy Credit	-0.000
Abatement / Tax Refund	<u>0.000</u>
Total General	16.685
Road and Bridge	2.529
Human Services	1.000
Insurance Fund	1.250
Recreation Fund	<u>0.250</u>
TOTAL LEVY	21.714

Section 2. That the CHAIRMAN is hereby authorized and directed to immediately certify to the County Commissioners of Yuma County, Colorado, the mill levies for the COUNTY OF YUMA as hereinabove determined and set.

Adopted this 9<sup>th</sup> day of January, 2026.



\_\_\_\_\_  
Scott Weaver  
CHAIRMAN OF THE BOARD

ATTEST:   
\_\_\_\_\_  
Haleigh D. Studer, Yuma County Clerk



**YUMA COUNTY BOARD OF COUNTY COMMISSIONERS  
RESOLUTION TO ADOPT BUDGET**

**Resolution 12-15-2025 A**

**A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE COUNTY OF YUMA, COLORADO, FOR THE CALENDAR YEAR BEGINNING THE FIRST DAY OF JANUARY 2026 AND ENDING ON THE LAST DAY OF DECEMBER 2026.**

**WHEREAS, the COMMISSIONERS OF THE COUNTY OF YUMA have appointed Brandi Ritchey, Administrator, to prepare and submit a proposed budget to this governing body on December 30, 2024 for its consideration, and;**

**WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on December 15, 2025 for Yuma County Government, the Yuma County Landfill, and the Yuma County Water Authority. Interested taxpayers were given the opportunity to file or register comments and/or objections to said proposed budget, and were provided an opportunity to discuss the proposed use of funds;**

**WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues or planned to be expended from reserves/fund balances so that the budget remains in balance, as required by law.**

**NOW, THEREFORE BE IT RESOLVED BY THE COMMISSIONERS OF THE COUNTY OF YUMA, COLORADO:**

**Section 1. That estimated revenues are as follows:**

**General Fund and others listed below:**

<b>From sources other than general tax</b>	<b>20,228,783.80</b>
<b>From the general property tax levy</b>	<b><u>7,362,859.00</u></b>
<b>Total all funds</b>	<b>27,591,638.80</b>

Section 2. That estimated expenditures for each fund are as follows:

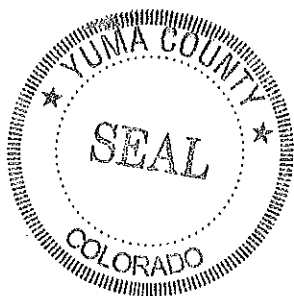
<u>FUND</u>	<u>ESTIMATED EXPENDITURES</u>
General	11,604,583.88
Road and Bridge	5,384,057.40
Human Services	6,537,165
Self-Insurance	528,917.00
Recreation	205,146.79
Conservation Trust (Lottery)	50,000.00
Payroll Clearing	679,862.17
Useful Public Service	0.00
Grant	643,536.43
Water Authority	178,412.50
Sanitary Landfill	676,080.91
Sheriff's Trust	100,582.97
Fiscal Agency Fund	1,000,000.00
Capital Acquisitions	4,076,449.91
Closure Post-Closure	0.00
Separation Leave	110,150.00
Emergency Reserve	0.00
<b><u>TOTAL</u></b>	<b><u>31,774,944.96</u></b>


Section 3. That the budget as submitted, and hereinabove summarized by fund, hereby is approved and adopted as the budget of the COUNTY OF YUMA for the year stated above.

Section 4. That the budget hereby approved and adopted shall be signed by THE CHAIRMAN OF THE BOARD and made a part of the public records of the County.

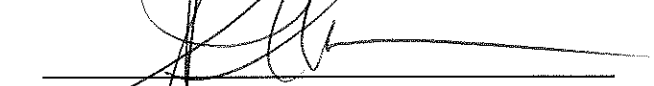
ADOPTED, this 15th day of December, 2025.

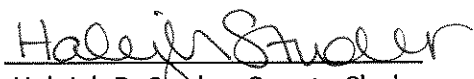
THE BOARD OF COUNTY COMMISSIONERS  
OF YUMA COUNTY, STATE OF COLORADO



  
\_\_\_\_\_  
Adam Gates, Chairman

  
\_\_\_\_\_  
Mike Leeran

  
\_\_\_\_\_  
Scott Weaver

ATTEST:   
Haleigh D. Studer, County Clerk

CERTIFICATION OF TAX LEVIES

TO: COUNTY COMMISSIONERS OF YUMA COUNTY, COLORADO.

Dear Commissioners:

For the year 2025 the Board of County Commissioners of YUMA COUNTY hereby certifies a total levy of 21.714 mills, less a temporary levy of -0.000, plus an abatement levy of 0.000 mills, resulting in a net total levy of 21.714 mills to be extended by you upon the total assessed valuation of YUMA COUNTY to produce \$7,216,779 in revenue.

The levies and revenues are for the following purposes:

<u>FUND</u>	<u>MILLS</u>	<u>REVENUE</u>
1. General Operating Revenue	16.685	\$5,545,376
Temporary Mill Levy Reduction	0.000	0
Abatement Levy	<u>0.000</u>	<u>0</u>
Total General Fund	16.685	5,545,376
2. Road and Bridge	2.529	840,531
3. Human Services	1.000	332,357
4. Self-Insurance	1.250	415,446
5. Recreation	<u>0.250</u>	<u>83,089</u>
<u>TOTAL</u>	<u>21.714</u>	<u>\$7,216,779</u>

CONTACT PERSON: BRANDI RITCHEY, ADMINISTRATOR  
DAYTIME PHONE # 970-332-5796

SIGNED \_\_\_\_\_

Scott Weaver  
CHAIRMAN, BOARD OF COUNTY COMMISSIONERS

Dated: January 09, 2026

**YUMA COUNTY BOARD OF COUNTY COMMISSIONERS  
RESOLUTION TO APPROPRIATE SUMS OF MONEY  
Number 12-15-2025 B**

**A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES, IN THE AMOUNTS AND FOR THE PURPOSE AS SET FORTH BELOW, FOR THE COUNTY OF YUMA, COLORADO, FOR THE 2026 BUDGET YEAR:**

**WHEREAS**, the Commissioners have adopted the annual budget in accordance with the Local Government Budget Law, on December 15, 2025 and;

**WHEREAS**, the Commissioners have made provisions therein for revenues in an amount equal to or greater than the total proposed expenditures as set forth in said budget, and;

**WHEREAS**, it is not only required by law, but also necessary to appropriate the revenues and reserves or fund balances provided in the budget to and for the purposes described below, thereby establishing a limitation on expenditures for the operations of Yuma County and so as not to impair the operations of the County.

**NOW, THEREFORE BE IT RESOLVED BY THE COMMISSIONERS OF THE COUNTY OF YUMA, COLORADO:**

**Section 1. That the following sums are hereby appropriated from the revenue of each fund, to each fund, for purposes stated:**

<u>FUND</u>	<u>ESTIMATED EXPENDITURES</u>
General	11,604,583.88
Road and Bridge	5,384,057.40
Human Services	6,537,165
Self-Insurance	528,917.00
Recreation	205,146.79
Conservation Trust (Lottery)	50,000.00
Payroll Clearing	679,862.17
Useful Public Service	0.00
Grant	643,536.43
Water Authority	178,412.50
Sanitary Landfill	676,080.91
Sheriff's Trust	100,582.97
Fiscal Agency Fund	1,000,000.00
Capital Acquisitions	4,076,449.91
Closure Post-Closure	0.00
Separation Leave	110,150.00
Emergency Reserve	0.00
<u>TOTAL</u>	<u>31,774,944.96</u>

Details of the appropriations are listed in the 2026 budget document.

ADOPTED this 15<sup>th</sup> day of December, 2025.



ATTEST: Haley Studer  
Haley D. Studer, County Clerk

THE BOARD OF COUNTY COMMISSIONERS  
OF YUMA COUNTY, STATE OF COLORADO

[Signature]  
Adam Gates, Chairman

[Signature]  
Mike Leerar

[Signature]  
Scott Weaver

## **YUMA COUNTY BUDGET MESSAGE**

### **2026**

The 2026 Budget for Yuma County demonstrates the expected disbursement of revenues across all County offices and agencies as well as the associated expenditures expected to be incurred in the provision of public services. The budget is reviewed and approved by the Board of County Commissioners in accordance with CRS 29-1-108 (2).

#### Assessed Valuation –

The 2025 Yuma County assessed valuation is \$332,356,940 an increase of \$8,270,740 compared to the 2024 assessed value of \$324,086,200. The net total mill levies of 21.714 will be extended for all county funds.

#### Severance Tax Revenue to Road & Bridge Fund –

Via the passage of Resolution 08-16-2024A Yuma County resumes the deposit of Severance Tax Revenue into the Road and Bridge Fund #2 for 2024 forward. Resolution 12-152020 D directed that all due to Yuma County for severance tax received in 2021 and thereafter shall be deposited into the General Fund #1. Resolution 11-26-08A directed that all money due to Yuma County for severance tax received in 2008 and thereafter shall be deposited into the Road and Bridge Fund #2. Prior to 2008, severance tax revenue was considered revenue to the Yuma County General Fund #1.

#### County General Fund #1—

The General Fund #1 provides for a wide variety of core public services and general county operations. Multiple departments and the home offices of all Elected Officials are funded through the General Fund. The General Fund budget provides for services as outlined below.

#### General government services and operations:

- The Yuma County Administration Office serves under the direction of the Board of County Commissioners and coordinates general county operations, financial reporting and accounting, and budget preparation.
- Maintenance and custodial services for county facilities are managed under the direction of the County Administrator.
- The Yuma County Land Use Office, overseen by the County Administrator, reviews and processes land use permits, including Exemptions from Subdivision, Major Land Use Permits, and Activity Notices.
- Global Information Systems (GIS) administers geographical information and local mapping, both digitally and hard copy.
- The Assessor's Office appraises values and assesses taxes for all property within the county.
- The Treasurer's Office collects taxes and fees and oversees County banking needs.
- The Clerk & Recorder's Office administers local motor vehicle services, records public documents, administers elections, and operates the drivers' license department.

Judicial:

The 13<sup>th</sup> Judicial District Attorney's Office provides local judicial services. Funding for the DA's office is provided jointly by Yuma County and the remaining counties served within the 13<sup>th</sup> Judicial District.

Public Safety:

The Sheriff's Office, County Jail, Coroner's Office, and Office of Emergency Management provide for comprehensive aspects of public safety.

In 2018, an additional salary line item was added to the Sheriff's Office budget entitled Major Operations for purposes of accounting for increased salary needs associated with major public safety and/or criminal events. This line has since been removed due to changes in management strategy and scheduling practices. Overtime resulting from all sources is budgeted within the general overtime line for the Sheriff's Office as well as the County Jail. In 2021 a new line was added to the Jail budget to separate additional straight time pay paid under the Law Enforcement Fair Labor Standards Act to more clearly delineate schedule management for Jail operations.

Public Health Services:

- Local ambulance services City of Wray Ambulance Service, City of Yuma Ambulance Service, Idalia Ambulance Service, and South Y-W Ambulance Service are licensed annually by the Board of County Commissioners. The City of Wray and the City of Yuma Ambulance Agencies operate on their own revenue, with occasional contributions from the Board of County Commissioners made on a special request basis. Ambulance maintenance costs and funding support for Idalia Ambulance Service and South YW Ambulance service are budgeted for annually to ensure provision of safety net services across unincorporated Yuma County. The agencies provide personnel, supplies, and general operating costs for their respective ambulance agencies.
- The Northeast Colorado Health Department (NCHD) administers public health services in Yuma County and five other regional counties with contributions from Yuma County and the remaining counties served.
- Centennial Mental Health Center, Incorporated provides mental health services to Yuma County and nine other counties. No county funds have been requested for provision of services in 2023.

Auxiliary Services:

- The Yuma County Fair is held annually in August, under direction of the Yuma County Commissioners through the appointed Yuma County Fair Board. The Yuma County Administration Office provides administrative support as necessary.
- A contribution is again being made to the Irrigation Research Foundation to support agriculture research.
- Yuma County Economic Development provides assistance to retain current businesses and assists in attracting new business into the county. Tax reductions approved through the Yuma

County Incentive Policy are tracked through line item 01-509-6475 “Economic Development Incentive”. There will be no incentive payments in 2026.

- The Veterans' Service Officer assists veterans living in the county with various administrative and medical support services.
- Various communication infrastructure and services are financially supported to provide for communications towers and phone lines necessary for fire and ambulance communications.
- Yuma County provides funding to Eastern Colorado Services for the Developmentally Disabled, Inc., which in turn provides services and support for developmentally disabled individuals in Yuma County and nine other counties.

#### Intergovernmental Services:

- Yuma County in partnership with various other counties of the region support Colorado State University Golden Plains Extension Services, the Northeast Colorado Association of Local Governments, and the Northeast Colorado Transportation Authority.
- The W-Y Communications Center provides for dispatching of public safety services and receipt of E911 calls from Yuma and Washington Counties. As a joint service provider, operational revenues for the center come from Washington County Government, Yuma County Government, as well as the local 911 Authority Board, which is responsible for managing and administering the 911 telephone surcharge.
- Yuma County provides financial support for provision of solid waste disposal through the Yuma County Landfill in partnership with the City of Yuma, the City of Wray, and the Town of Eckley.

#### Road & Bridge Fund #2 –

The Road & Bridge Department is overseen by the Road & Bridge Supervisor at the direction of the Board of County Commissioners. The 2026 mill levy remains at 2.529 mills, the same as in the 2025 budget. This department is responsible for the maintenance of approximately 2500 miles of road within the county. In addition to road maintenance, the Road & Bridge Department oversees county gravel pits, maintains off-highway bridges, and provides for mowing and snow removal as necessary.

#### Health and Human Services Fund #3 –

The Yuma County Human Services Department is overseen by the Director of Human Services, who is appointed by the Board of County Commissioners. This department provides economic assistance and social services within the county. Some of these services are supported completely or in part by the State of Colorado. The 2026 mill levy is 1.000 mill.

#### Self-Insurance Fund #4 –

The Self-Insurance Fund is funded through a 1.250 mill levy and is established to provide funding for County insurance expenses.

#### Recreation Fund #5 –

The Recreation Fund receives a 0.250 mill for funding public recreational needs. Expenditures include support for television reception for the Northeastern Colorado region through the Region 1 Translator Association as well as various expenditures for public spaces and recreational services.

#### Conservation Trust Fund #6 –

The Conservation Trust Fund administers received funds from the State of Colorado through lottery

funds and is managed in accordance with CRS 29-21-101 and CRS 30-11-122. Interest is earned on Conservation Trust Funds according to Resolution # 12-15-06 B.

**Payroll Clearing Fund #7 –**

In order to increase administrative efficiency for small-scale local public agencies, the County Commissioners provide for payroll processing services through the County Administration Office. Payroll services in 2026 are to be provided for the East Yuma County Cemetery District, the West Yuma County Cemetery District, the Public Trustee, the Northeast Colorado Revolving Loan Fund, Yuma County Economic Development, and the Yuma County Weed and Pest Control District. Yuma County is reimbursed by each of these agencies for the full payroll expenditure. Only the service of processing payroll is donated. Employees of these entities are not considered employees of Yuma County. Grant monies received for the Revolving Loan Fund are redistributed to that organization.

**Useful Public Service Fund #8 –**

The Useful Public Service program, established under CRS 18-1.3-507, is funded by court charges and Useful Public Service buyout fees and operates under the direction of the Yuma County Sheriff. It was determined in 2024 that due to low revenue from court fees that Fund 08 could no longer sustain itself. Those funds will be moved by resolution to the Sheriff's department in the General Fund. Payroll and other expenses will come out of the Sheriff's Department account in the General Fund.

**Grant Clearing Fund #9 –**

Fund #9 is a clearing fund for grant funding received for which the county is acting as the fiscal agent. Yuma County is expecting grant revenues in 2026 from: State Court Security, County Clerks Technology Fund, potential Colorado State grant funds, American Rescue Act Funds, and various other potential grant funds.

**Yuma County Water Authority Fund #10 –**

The Yuma County Water Authority, established through Resolution #12-17-2007 M, is established to track revenues and expenditures for preserving the water in Yuma County for the best interests of the residents. The Yuma County Water Authority is governed by an appointed board comprised of the Board of County Commissioners and two appointees each from the City of Wray, City of Yuma, and Town of Eckley, respectively. Operations are funded by a contribution made by each entity based on the population served by the entity. Should water rights be purchased, each entity may own the rights in whole or in part based on the financial contribution to purchase such rights.

**Sanitary Landfill Fund #11 –**

The Yuma County Landfill is responsible for the management of solid waste disposal in Yuma County. The Landfill provides for services for the City of Wray, City of Yuma, and Town of Eckley as well as the unincorporated county. As such, the Landfill is overseen by an appointed Board of Directors comprised of the Yuma County Board of County Commissioners and two representatives each for the City of Wray, City of Yuma, and Town of Eckley, respectively. Funding is provided by all four governmental entities in proportion to the population served through the respective entities. A recycling program is also overseen and funded through the Yuma County Landfill.

**Sheriff's Trust Fund #12 –**

Various grant programs and public funds resulting from or intended to fund public safety services are managed through the Sheriff's Trust Fund #12. Funds include, but are not limited to, Victim's Assistance, various law enforcement grants, Bulletproof Vest Grants, Peace Officer Standards and Training (POST) reimbursement and grant funds, and State Criminal Alien Assistance Program (SCAAP) grant funds are managed through Fund 12. Non-grant Sheriff's Office permitting, concealed weapons, certified VIN inspection, fingerprinting, and inmate revenue funds are also managed through Fund 12 and are considered public funds.

**Fiscal Agency Fund #13 –**

As a known fiduciary steward, Yuma County is occasionally requested to serve as fiscal agent for regional projects. In 2022, Yuma County accepted fiscal agency for the Region 4 Opioid Council, managing funds obtained from a national opioid manufacturer settlement on behalf of Sedgwick, Phillips, Logan, Morgan, Elbert, Washington, Lincoln, Kit Carson, Cheyenne, and Yuma Counties. Funds are used under the direction of a regional board and the guidance of the State of Colorado Office of Opioid Abatement and the terms of the legal settlement.

**Capital Acquisition Fund #20 –**

Large-scale purchases commonly defined as capital purchases are expended out of Fund 20. Common expenditures include equipment, software, vehicles, land and building purchase or improvement, and security expenditures.

**Closure/Post Closure Fund #21 –**

The Closure/Post Closure Fund #21 is established for purposes of ensuring funds are available for future landfill closure and post-closure monitoring expenditures. At the end of each year, a balance of money from the Landfill (Fund #11) is set-aside in Fund 21 for the purpose of making sure there are funds available to close the landfill and perform maintenance and monitoring functions at the landfill site after being closed. At the end of 2025, there was a balance of \$151,007.94 in this fund. Interest is earned on Closure/Post Closure Funds according to Resolution #12-15-06 B.

**Separation of Employment Fund #22 –**

The Separation of Employment fund is utilized to pay for accrued personal leave when a long-term employee separates employment with the county. This liability is not accounted for in the individual payroll departments.

**Emergency Reserve Fund #25 –**

The emergency reserve is to be used for emergency purposes only and is intended to assist with meeting requirements as established in Article X, Section 20 (5) of the Colorado Constitution.

**BASIS OF ACCOUNTING**

The modified accrual basis of accounting is used by Yuma County. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual. Expenditures are recorded when the related fund liability is incurred.

The Board of County Commissioners passed Resolution Number 12-30-11A for the purpose of complying with Governmental Accounting Standard Board GASB # 54. This resolution is attached and included as part of the 2026 budget message.

**CAPITAL LEASES**

Yuma County has no capital leases as of December 31, 2025.

**RESOLUTION OF  
THE YUMA COUNTY BOARD OF COMMISSIONERS**

Resolution #12-30-11 A

**RE: Allocation of Yuma County Fund Balance as required by GASB 54**

**WHEREAS**, the Board of County Commissioners of Yuma County, State of Colorado, has convened a duly and lawfully called regular meeting on the 30<sup>th</sup> day of December, 2011 and;

**WHEREAS**, Auditor Jerry McMahan has made recommendations to Yuma County for complying with the Governmental Accounting Standard Board (GASB) #54, and;

**WHEREAS**, Yuma County recognizes that the public has the right to all financial information of the county. The financial needs of the county are evaluated each year. It is difficult to know exactly what may be required or needed to keep the county operating.

**WHEREAS**, surplus funds are needed to cover the unexpected that cannot be planned for; such as: a winter with several blizzards, floods that take out roads and bridges, and high increases in the price of gas from when the budget was approved. High profile legal cases can be devastating financially to a small county. The Commissioners feel it is prudent to retain reserve funds for such emergencies; and also, for the time when the assessed value decreases by a substantial amount.

**WHEREAS**, Yuma County understands that Governmental Accounting standards have changed and, because of this, acknowledge that when preparing the audit, the Auditor will need to designate any unassigned balance to the General Fund.

**THEREFORE**, this resolution is for the purpose of complying with GASB #54 and for which the following statements are prepared.

**WHEREAS**, Yuma County designates funds according to fund type as shown in the chart below:

NAME OF FUND	FUND TYPE		
	Restricted	Committed	Assigned
General Fund #1			
Water Purchases		X	
Commitment for future Projects		X	
Budget Assignments			X
Accrued Compensation		X	
Road and Bridge #2		X	
Human Services #3		X	
Self-Insurance # 4		X	
Recreation #5			X
Conservation Trust #6	X		
Payroll Clearing Fund #7			X
Useful Public Service #8	X		
Grant Clearing #9	X		
Yuma County Water Authority #10	X		
Landfill #11			X
Sheriff Trust #12	X		
Drug Taskforce #13	X		
Capital Acquisition #20			X
Closure Post-closure #21	X		
Separation of Employment #22		X	
Emergency Fund #25	X		



Notes:

Road and Bridge, Human Services, Separation from Employment and Self Insurance Funds are committed for specific purposes.

Landfill, Recreation, Payroll Clearing, and Capital Acquisition are assigned for a specific purpose. Landfill Closure, Grant, Water Authority, and Conservation Trust Funds are all restricted fund balances per external legal requirements.

Useful Public Service, Sheriff's Victim Assistance, and Task Force Funds have been determined to be restricted fund balances.

The Emergency Reserve Fund balance will be combined with the General Fund in the annual audit.

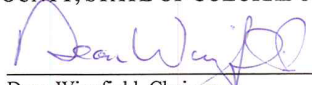
The approved budget contains the amounts relating to these funds.

**THEREFORE BE IT RESOLVED**, the Commissioners of Yuma County, State of Colorado, approve this structure of funds in order to be in compliance with GASB 54.

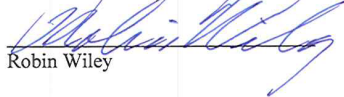
The above and foregoing Resolution was, on motion duly made and seconded, adopted by unanimous vote of the Yuma County Board of Commissioners on the 30th day of December 2011.

**ADOPTED THIS 30<sup>th</sup> DAY OF DECEMBER 2011.**

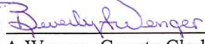
**THE BOARD OF COUNTY COMMISSIONERS  
OF YUMA COUNTY, STATE OF COLORADO**

  
\_\_\_\_\_  
Dean Wingfield, Chairman

  
\_\_\_\_\_  
Trent Bushner

  
\_\_\_\_\_  
Robin Wiley



ATTEST:   
\_\_\_\_\_  
Beverly A Wenger, County Clerk



# *YUMA COUNTY BUDGET 2026*

*Financial Information Summaries  
Followed by Department Detail*



**YUMA COUNTY  
COMPARATIVE SUMMARY  
OF PROPERTY TAX REVENUES**

	Budget Year										Increase / Decrease between 2025 tax revenue and 2024 tax revenue .	
	2022		2023		2024		2025		2026			
	Levy	Amount	Levy	Amount	Levy	Amount	Levy	Amount	Levy	Amount		
Valuations, Mill Levies, Property Taxes:												
Assessed Valuation - County Fund		281,678,770		311,435,790		350,648,520		324,086,200		332,356,940		8,270,740
General fund	16.685	4,699,810	16.685	5,196,306	16.685	5,850,571	16.685	5,407,378	16.685	5,545,376	0.000	137,997
General County - Temp Mill Levy Reduction		0		0		0		0		0	0.000	0
Abatement Levy	0.005	1,408	0.000	0	0.000	0	0.000	0	0.000	0	0.000	0
Total for General County	16.690	4,701,219	16.685	5,196,306	16.685	5,850,571	16.685	5,407,378	16.685	5,545,376	0.000	137,997
Road and Bridge	2.529	712,366	2.529	787,621	2.529	886,790	2.529	819,614	2.529	840,531	0.000	20,917
Public Welfare	1.000	281,679	1.000	311,436	1.000	350,649	1.000	324,086	1.000	332,357	0.000	8,271
Insurance	0.500	140,839	0.500	155,718	1.250	438,311	1.250	405,108	1.250	415,446	0.000	10,338
Recreation	1.000	281,679	1.000	311,436	0.250	87,662	0.250	81,022	0.250	83,089	0.000	2,068
<b>TOTAL</b>	<b>21.719</b>	<b>6,117,781</b>	<b>21.714</b>	<b>6,762,517</b>	<b>21.714</b>	<b>7,613,982</b>	<b>21.714</b>	<b>7,037,208</b>	<b>21.714</b>	<b>7,216,799</b>	<b>0.000</b>	<b>644,736</b>

**YUMA COUNTY  
COMPARATIVE SUMMARY  
OF PROPERTY TAX REVENUES**

	Budget Year		Budget Year		Budget Year		Budget Year		Increase / Decrease between 2023 tax revenue and 2022 tax revenue .	
	2020		2021		2022		2023		Levy	Amount
Valuations, Mill Levies, Property Taxes:	Levy	Amount	Levy	Amount	Levy	Amount	Levy	Amount	Levy	Amount
Assessed Valuation - County Fund		255,207,400		264,148,820		281,678,770		311,435,790		29,757,020
General fund	16.685	4,258,135	16.685	4,407,323	16.685	4,699,810	16.685	5,196,306	0.000	496,496
General County - Temp Mill Levy Reduction		0		0		0		0	0.000	0
Abatement Levy	0.008	2,042	0.003	792	0.005	1,408	0.000	0	-0.005	-1,408
Total for General County	16.693	4,260,177	16.688	4,408,116	16.690	4,701,219	16.685	5,196,306	-0.005	495,087
Road and Bridge	2.529	645,420	2.529	668,032	2.529	712,366	2.529	787,621	0.000	75,256
Public Welfare	1.000	255,207	1.000	264,149	1.000	281,679	1.000	311,436	0.000	29,757
Insurance	0.500	127,604	0.500	132,074	0.500	140,839	0.500	155,718	0.000	14,879
Recreation	1.000	255,207	1.000	264,149	1.000	281,679	1.000	311,436	0.000	29,757
TOTAL	21.722	5,543,614	21.717	5,736,519	21.719	6,117,781	21.714	6,762,517	-0.005	644,736

**YUMA COUNTY  
COMPARATIVE SUMMARY  
OF PROPERTY TAX REVENUES**

	Budget Year		Budget Year		Budget Year		Budget Year		Increase / Decrease between 2018 tax revenue and 2017 tax revenue .	
	2015		2016		2017		2018		Levy	Amount
Valuations, Mill Levies, Property Taxes:	Levy	Amount	Levy	Amount	Levy	Amount	Levy	Amount	Levy	Amount
Assessed Valuation - County Fund		250,930,420		279,837,810		239,005,960		244,696,970		5,691,010
General fund	16.685	4,186,774	16.685	4,669,094	16.685	3,987,814	16.685	4,082,769		94,955
General County - Temp Mill Levy Reduction		0		0		0		0	0.000	0
Abatement Levy	0.008	2,007	0.045	12,593	0.071	16,969	0.106	25,938	0.037	8,968
Total for General County	16.693	4,188,781	16.730	4,681,687	16.756	4,004,783	16.791	4,108,706	0.037	103,923
Road and Bridge	2.529	634,603	2.529	707,710	2.529	604,446	2.529	618,838	0.000	14,392
Public Welfare	1.000	250,930	1.000	279,838	1.000	239,006	1.000	244,696	0.000	5,690
Insurance	0.500	125,465	0.500	139,919	0.500	119,503	0.500	122,347	0.000	2,845
Recreation	1.000	250,930	1.000	279,838	1.000	239,006	1.000	244,696	0.000	5,690
TOTAL	21.722	5,450,709	21.759	6,088,992	21.785	5,206,744	21.820	5,339,287	0.037	132,543

**YUMA COUNTY  
COMPARATIVE SUMMARY  
OF PROPERTY TAX REVENUES**

	Budget Year		Budget Year		Budget Year		Budget Year		Increase / Decrease between 2018 tax revenue and 2017 tax revenue .	
	2015		2016		2017		2018		Levy	Amount
Valuations, Mill Levies, Property Taxes:	Levy	Amount	Levy	Amount	Levy	Amount	Levy	Amount	Levy	Amount
Assessed Valuation - County Fund	250,930,420		279,837,810		239,005,960		244,696,970			5,691,010
General fund	16.685	4,186,774	16.685	4,669,094	16.685	3,987,814	16.685	4,082,769		94,955
General County - Temp Mill Levy Reduction	0		0		0		0		0.000	0
Abatement Levy	0.008	2,007	0.045	12,593	0.071	16,969	0.106	25,938	0.037	8,968
Total for General County	16.693	4,188,781	16.730	4,681,687	16.756	4,004,783	16.791	4,108,706	0.037	103,923
Road and Bridge	2.529	634,603	2.529	707,710	2.529	604,446	2.529	618,838	0.000	14,392
Public Welfare	1.000	250,930	1.000	279,838	1.000	239,006	1.000	244,696	0.000	5,690
Insurance	0.500	125,465	0.500	139,919	0.500	119,503	0.500	122,347	0.000	2,845
Recreation	1.000	250,930	1.000	279,838	1.000	239,006	1.000	244,696	0.000	5,690
TOTAL	21.722	5,450,709	21.759	6,088,992	21.785	5,206,744	21.820	5,339,287	0.037	132,543

**YUMA COUNTY  
COMPARATIVE SUMMARY  
OF PROPERTY TAX REVENUES**

	Budget Year		Budget Year		Budget Year		Budget Year		Budget Year		Budget Year		Increase / Decrease between 2017 tax revenue and 2016 tax revenue .	
	2012		2013		2014		2015		2016		2017		Levy	Amount
Valuations, Mill Levies, Property Taxes:	Levy	Amount	Levy	Amount	Levy	Amount	Levy	Amount	Levy	Amount	Levy	Amount	Levy	Amount
Assessed Valuation - County Fund		290,490,100		281,148,610		239,523,150		250,930,420		279,837,810		239,892,240		-39,945,570
General fund	16.685	4,846,827	16.685	4,690,965	16.685	3,996,444	16.685	4,186,774	16.685	4,669,094	16.685	4,002,602		-666,492
General County - Temp Mill Levy Reduction		0		0		0		0		0		0	0.000	0
Abatement Levy	0.072	20,915	0.036	10,121	0.059	14,132	0.008	2,007	0.045	12,593	0.000	0	0.037	-12,593
Total for General County	16.757	4,867,743	16.721	4,701,086	16.744	4,010,576	16.693	4,188,781	16.730	4,681,687	16.685	4,002,602	0.037	-679,085
Road and Bridge	2.529	734,649	2.529	711,025	2.529	605,754	2.529	634,603	2.529	707,710	2.529	606,687	0.000	-101,022
Public Welfare	1.000	290,490	1.000	281,149	1.000	239,523	1.000	250,930	1.000	279,838	1.000	239,892	0.000	-39,946
Insurance	0.500	145,245	0.500	140,574	0.500	119,762	0.500	125,465	0.500	139,919	0.500	119,946	0.000	-19,973
Recreation	1.000	290,490	1.000	281,149	1.000	239,523	1.000	250,930	1.000	279,838	1.000	239,892	0.000	-39,946
TOTAL	21.786	6,328,617	21.750	6,114,982	21.773	5,215,138	21.722	5,450,709	21.759	6,088,992	21.714	5,209,019	0.037	-879,973

**YUMA COUNTY  
COMPARATIVE SUMMARY  
OF PROPERTY TAX REVENUES**

	Budget Year		Budget Year		Budget Year		Budget Year		Budget Year		Budget Year		Budget Year		Budget Year		Budget Year			
	2006		2007		2008		2009		2010		2011		2012		2013		2014		2015	
	Levy	Amount	Levy	Amount	Levy	Amount	Levy	Amount	Levy	Amount	Levy	Amount	Levy	Amount	Levy	Amount	Levy	Amount	Levy	Amount
Valuations, Mill Levies, Property Taxes:																				
Assessed Valuation - County Fund		213,829,150		268,392,980		300,317,150		326,902,670		420,327,210		274,541,320		290,490,100		281,148,610		239,523,150		250,930,420
General fund	16.485	3,524,974	16.585	4,451,298	16.685	5,010,792	16.685	5,454,371	16.685	7,013,159	16.685	4,580,722	16.685	4,846,827	16.685	4,690,965	16.685	3,996,444	16.685	4,186,774
General County - Temp																				
Mill Levy Reduction	-1.714	-366,503	-2.000	-536,786	-2.000	-600,634	-2.000	-653,805		0		0		0		0		0		0
Abatement Levy	0.043	9,195	0.461	123,729	0.386	115,922	0.013	4,250	0.020	8,407	0.062	17,022	0.072	20,915	0.036	10,121		0	0.008	2,007
Total for General Count	14.814	3,167,665	15.046	4,038,241	15.071	4,526,080	14.698	4,804,816	16.705	7,021,566	16.747	4,597,743	16.757	4,867,743	16.721	4,701,086	16.685	3,996,444	16.693	4,188,781
Road and Bridge	2.529	540,774	2.529	678,766	2.529	759,502	2.529	826,737	2.529	1,063,008	2.529	694,315	2.529	734,649	2.529	711,025	2.529	605,754	2.529	634,603
Public Welfare	1.200	256,595	1.100	295,232	1.000	300,317	1.000	326,903	1.000	420,327	1.000	274,541	1.000	290,490	1.000	281,149	1.000	239,523	1.000	250,930
Insurance	0.500	106,915	0.500	134,196	0.500	150,159	0.500	163,451	0.500	210,164	0.500	137,271	0.500	145,245	0.500	140,574	0.500	119,762	0.500	125,465
Recreation	1.000	213,829	1.000	268,393	1.000	300,317	1.000	326,903	1.000	420,327	1.000	274,541	1.000	290,490	1.000	281,149	1.000	239,523	1.000	250,930
TOTAL	20.043	4,285,778	20.175	5,414,828	20.100	6,036,375	19.727	6,448,810	21.734	9,135,392	21.776	5,978,412	21.786	6,328,617	21.750	6,114,982	21.714	5,201,006	21.722	5,450,709



**YUMA COUNTY  
COMPARATIVE SUMMARY  
OF PROPERTY TAX REVENUES**

b

	Budget Year		Budget Year		Budget Year		Budget Year		Budget Year		Budget Year		Budget Year		Budget Year		Budget Year		Increase / Decrease between					
	2005		2006		2007		2008		2009		2010		2011		2012		2013		2014		2014 tax revenues and 2013 tax revenues			
	Levy	Amount	Levy	Amount	Levy	Amount	Levy	Amount	Levy	Amount	Levy	Amount	Levy	Amount	Levy	Amount	Levy	Amount	Levy	Amount	Levy	Amount		
Relations, Mill Levies:																								
Property Taxes:																								
Assessed Valuation -																								
Courts Fund		197,077,970		213,829,150		288,392,980		300,317,150		326,902,870		420,327,210		274,541,320		290,490,100		281,148,810		239,523,150				-41,625,460
General Fund	16.885	3,248,830	16.485	3,528,870	16.581	4,451,208	16.685	5,910,750	16.685	3,454,371	16.685	7,013,150	16.685	6,580,722	16.685	6,848,927	16.685	6,690,955	16.685	3,996,444			691,527	
General County Temp																								
M&T Levy Reduction	-17.744	-337,702	-17.714	-366,560	-2.000	-439,780	-2.000	-460,834	-2.000	-463,605		-5												
Government Levy	0.000	7,460	0.043	9,705	0.481	123,224	0.388	115,922	0.013	4,260	0.000	8,407	0.062	17,026	0.072	20,910	0.036	13,747					0	
Total for General Count	16.810	2,919,128	16.810	3,162,310	15.040	4,012,421	16.671	4,529,086	14.685	2,890,810	16.705	7,021,668	16.747	4,597,748	16.767	4,867,743	16.721	4,707,898	16.685	3,996,444			-294,642	
Roads and Bridge	2.221	430,474	2.221	469,714	2.220	678,768	2.220	720,000	2.220	828,174	2.221	1,081,000	2.220	698,310	2.220	734,400	2.220	771,020	2.220	697,794				-159,274
Public Welfare	1.000	246,817	1.000	228,666	1.100	265,232	1.000	309,117	1.000	324,900	1.000	446,342	1.000	274,441	1.000	240,490	1.000	261,146	1.000	239,421				-31,624
Insurance	0.000	98,630	0.000	104,810	0.000	114,160	0.000	100,180	0.000	103,474	0.000	110,464	0.000	127,271	0.000	145,240	0.000	149,574	0.000	133,760				-35,814
Recreation	1.000	197,078	1.000	213,829	1.000	288,393	1.000	300,317	1.000	320,900	1.000	420,327	1.000	274,541	1.000	290,490	1.000	281,149	1.000	239,521				-11,620
TOTAL	20.009	3,449,241	20.043	4,285,718	20.119	4,414,634	20.100	4,828,316	18.721	4,448,610	21.724	9,115,363	21.716	9,316,474	21.768	9,328,617	21.750	8,112,880	21.714	6,207,698				-2,913,917

Maximum mill levy is 21.714  
The mill levy can increase only with voter approval.

21.714

**YUMA COUNTY  
COMPARATIVE SUMMARY  
OF PROPERTY TAX REVENUES**

	Budget Year										Increase / Decrease between 2013 tax revenue and 2012 tax revenue .	
	Budget Year		Budget Year		Budget Year		Budget Year		Budget Year			
	2010		2011		2012		2013		2013			
Valuations, Mill Levies, Property Taxes:	Levy	Amount	Levy	Amount	Levy	Amount	Levy	Amount	Levy	Amount	Levy	Amount
Assessed Valuation - County Fund		420,327,210		274,541,320		290,490,100		281,148,610		281,148,610		-9,341,490
General fund	16.685	7,013,159	16.685	4,580,722	16.685	4,846,827	16.685	4,690,965	16.685	4,690,965	0.000	-155,863
General County - Temp Mill Levy Reduction		0		0		0		0		0	0.000	0
Abatement Levy	0.020	8,407	0.062	17,022	0.072	20,915	0.036	10,121	0.036	10,121		-10,794
Total for General Count	16.705	7,021,566	16.747	4,597,743	16.757	4,867,743	16.721	4,701,086	16.721	4,701,086		-166,657
Road and Bridge	2.529	1,063,008	2.529	694,315	2.529	734,649	2.529	711,025	2.529	711,025	0.000	-23,625
Public Welfare	1.000	420,327	1.000	274,541	1.000	290,490	1.000	281,149	1.000	281,149	0.000	-9,341
Insurance	0.500	210,164	0.500	137,271	0.500	145,245	0.500	140,574	0.500	140,574	0.000	-4,671
Recreation	1.000	420,327	1.000	274,541	1.000	290,490	1.000	281,149	1.000	281,149	0.000	-9,341
<b>TOTAL</b>	<b>21.734</b>	<b>9,135,392</b>	<b>21.776</b>	<b>5,978,412</b>	<b>21.786</b>	<b>6,328,617</b>	<b>21.750</b>	<b>6,114,982</b>	<b>21.750</b>	<b>6,114,982</b>		<b>-213,635</b>

**YUMA COUNTY  
COMPARATIVE SUMMARY  
OF PROPERTY TAX REVENUES**

	Budget Year 2008		Budget Year 2009		Budget Year 2010		Budget Year 2011		Budget Year 2012		Increase / Decrease between this year's budget and previous	
	Levy	Amount	Levy	Amount	Levy	Amount	Levy	Amount	Levy	Amount	Levy	Amount
Valuations: Mill Leves, Property Taxes												
Assessed Valuation - County Fund		300,317,160		326,902,670		420,327,210		274,541,320		290,490,100		15,648,780
General fund	16.685	5,010,792	16.685	5,454,371	16.685	7,013,159	16.685	4,580,722	16.685	4,846,827	0.000	266,105
General County - Temp Mill Levy Reduction	-2.000	-600,634	-2.000	-653,806		0		0		0	0.000	0
Abatement Levy	0.386	115,622	0.013	4,250	0.020	8,407	0.062	17,022	0.072	20,915		3,894
<b>Total for General Count</b>	<b>15.071</b>	<b>4,526,080</b>	<b>14.698</b>	<b>4,804,816</b>	<b>16.706</b>	<b>7,021,566</b>	<b>16.747</b>	<b>4,597,743</b>	<b>16.757</b>	<b>4,867,743</b>		<b>269,999</b>
Road and Bridge	2.529	759,624	2.529	826,717	2.529	1,093,093	2.529	694,316	2.529	734,649	0.000	40,334
Public Welfare	1.000	300,317	1.000	326,603	1.000	420,327	1.000	274,541	1.000	290,490	0.000	15,949
Insurance	0.500	150,159	0.500	163,451	0.500	210,164	0.500	137,271	0.500	145,245	0.000	7,974
Recreation	1.000	300,317	1.000	326,903	1.000	420,327	1.000	274,541	1.000	290,490	0.000	15,949
<b>TOTAL</b>	<b>20.100</b>	<b>6,036,376</b>	<b>19.727</b>	<b>6,448,810</b>	<b>21.734</b>	<b>9,135,382</b>	<b>21.776</b>	<b>5,978,412</b>	<b>21.786</b>	<b>6,328,617</b>		<b>350,206</b>

Maximum mill levy is 21.714  
The mill levy can increase only with voter approval.

**YUMA COUNTY  
COMPARATIVE SUMMARY  
OF PROPERTY TAX REVENUES**

	Budget Year 2008		Budget Year 2009		Budget Year 2010		Budget Year 2011		Budget Year 2012		Increase / Decrease between this year's budget and previous budget.	
	Levy	Amount	Levy	Amount	Levy	Amount	Levy	Amount	Levy	Amount	Levy	Amount
Valuations, Mill Levies, Property Taxes:												
Assessed Valuation - County Fund		300,317,150		326,902,670		420,327,210		274,541,320		290,490,100		15,948,780
General fund	16.685	5,010,792	16.685	5,454,371	16.685	7,013,159	16.685	4,580,722	16.685	4,846,827	0.000	266,105
General County - Temp Mill Levy Reduction	-2.000	-600,634	-2.000	-653,805		0		0		0	0.000	0
Abatement Levy	0.386	115,922	0.013	4,250	0.020	8,407	0.062	17,022	0.072	20,915		3,894
Total for General County	15.071	4,526,080	14.698	4,804,816	16.705	7,021,566	16.747	4,597,743	16.757	4,867,743		269,999
Road and Bridge	2.529	759,502	2.529	826,737	2.529	1,063,008	2.529	694,315	2.529	734,649	0.000	40,334
Public Welfare	1.000	300,317	1.000	326,903	1.000	420,327	1.000	274,541	1.000	290,490	0.000	15,949
Insurance	0.500	150,159	0.500	163,451	0.500	210,164	0.500	137,271	0.500	145,245	0.000	7,974
Recreation	1.000	300,317	1.000	326,903	1.000	420,327	1.000	274,541	1.000	290,490	0.000	15,949
<b>TOTAL</b>	<b>20.100</b>	<b>6,036,375</b>	<b>19.727</b>	<b>6,448,810</b>	<b>21.734</b>	<b>9,135,392</b>	<b>21.776</b>	<b>5,978,412</b>	<b>21.786</b>	<b>6,328,617</b>		<b>350,206</b>

Maximum mill levy is 21.714  
The mill levy can increase only with voter approval.

**YUMA COUNTY  
COMPARATIVE SUMMARY  
OF PROPERTY TAX REVENUES**

	Budget Year 2001		Budget Year 2002		Budget Year 2003		Budget Year 2004		Budget Year 2005		Budget Year 2006		Budget Year 2007		Budget Year 2008		Budget Year 2009		Budget Year 2010		Increase / Decrease between this year's budget and previous		
	Levy	Amount	Levy	Amount	Levy	Amount	Levy	Amount	Levy	Amount	Levy	Amount	Levy	Amount	Levy	Amount	Levy	Amount	Levy	Amount	Levy	Amount	
Valuations, Mill Levies, Property Taxes:																							
Assessed Valuation - County Fund		155,159,260		172,567,500		173,300,380		155,503,310		197,077,970		213,829,150		268,387,290		300,317,150		326,902,670		420,370,550		93,467,880	
General fund	16.985	2,635,380	16.985	2,931,059	16.985	2,943,507	16.485	2,563,472	16.485	3,248,830	16.485	3,524,974	16.585	4,451,203	16.685	5,010,792	16.685	5,454,371	16.685	7,013,883	0.000	1,559,512	
General County - Temp Mill Levy Reduction	-0.663	-102,871	-1.748	-301,648	-0.335	-58,056	0.000	0	-1.714	-337,792	-1.714	-366,503	-2.000	-536,775	-2.000	-600,634	-2.000	-653,805	-2.000	-840,741	0.000	-186,936	
Abatement Levy	0.032	4,965	0.174	30,027	0.033	5,715	0.038	5,906	0.039	7,686	0.043	9,195	0.461	123,727	0.386	115,922	0.013	4,250	0.020	8,407	0.007	4,158	
Total for General County	16.354	2,537,475	15.411	2,659,436	16.653	2,891,170	16.523	2,569,381	14.810	2,916,725	14.814	3,167,695	15.046	4,038,155	15.071	4,526,060	14.698	4,804,616	14.705	6,181,549	0.007	1,376,732	
Road and Bridge	2.229	345,850	2.229	394,833	2.229	386,287	2.229	346,617	2.229	438,287	2.529	540,774	2.529	678,751	2.529	759,502	2.529	826,737	2.529	1,063,117	0.000	236,380	
Public Welfare	1.000	155,159	1.000	172,568	1.000	173,300	1.500	233,255	1.500	295,617	1.200	256,595	1.100	295,226	1.000	300,317	1.000	326,903	1.000	420,371	0.000	93,468	
Insurance	0.500	77,580	0.500	86,284	0.500	86,650	0.500	77,752	0.500	98,539	0.500	106,915	0.500	134,194	0.500	150,159	0.500	163,451	0.500	210,185	0.000	46,734	
Recreation	1.000	155,159	1.000	172,568	1.000	173,300	1.000	155,503	1.000	197,078	1.000	213,829	1.000	268,387	1.000	300,317	1.000	326,903	1.000	420,371	0.000	93,468	
TOTAL	21.083	3,271,223	20.140	3,475,511	21.412	3,710,708	21.752	3,382,506	20.039	3,949,245	20.043	4,285,778	20.175	5,414,714	20.100	6,036,375	19.727	6,448,810	19.734	8,295,592	0.007	1,846,782	

Maximum mill levy is 21.714  
The mill levy can increase only with voter approval.

**YUMA COUNTY  
COMPARATIVE SUMMARY  
OF PROPERTY TAX REVENUES**

											Increase / Decrease between this year's budget and previous budget.	
	Budget Year 2002		Budget Year 2003		Budget Year 2004		Budget Year 2005		Budget Year 2006			
Valuations, Mill Levies, Property Taxes:	Levy	Amount	Levy	Amount	Levy	Amount	Levy	Amount	Levy	Amount	Levy	Amount
Assessed Valuation - County Fund		172,567,500		173,300,380		155,503,310		197,077,970		213,923,030		16,845,060
General fund	16.985	2,931,059	16.985	2,943,507	16.485	2,563,472	16.485	3,248,830	16.485	3,526,521	0.000	277,691
General County - Temp Mill Levy Reduction	-1.748	-301,648	-0.335	-58,056	0.000	0	-1.714	-337,792	-1.714	-366,664	0.000	-28,872
Abatement Levy	0.174	30,027	0.033	5,719	0.038	5,909	0.039	7,686	0.043	9,199	0.001	1,513
Total for General County	15.411	2,659,438	16.683	2,891,170	16.523	2,569,381	14.810	2,918,725	14.814	3,169,056	-1.713	250,331
Road and Bridge	2.229	384,653	2.229	386,287	2.229	346,617	2.229	439,287	2.229	476,834	0.000	37,548
Public Welfare	1.000	172,568	1.000	173,300	1.500	233,255	1.500	295,617	1.500	320,885	0.000	25,268
Insurance	0.500	86,284	0.500	86,650	0.500	77,752	0.500	98,539	0.500	106,962	0.000	8,423
Recreation	1.000	172,568	1.000	173,300	1.000	155,503	1.000	197,078	1.000	213,923	0.000	16,845
<b>TOTAL</b>	<b>20.140</b>	<b>3,475,511</b>	<b>21.412</b>	<b>3,710,708</b>	<b>21.752</b>	<b>3,382,508</b>	<b>20.039</b>	<b>3,949,245</b>	<b>20.043</b>	<b>4,287,659</b>	<b>-1.713</b>	<b>338,414</b>

Yuma County Set Mill Levy = 21.714

**YUMA COUNTY  
COMPARATIVE SUMMARY  
OF PROPERTY TAX REVENUES**

	Budget Year 2002		Budget Year 2003		Budget Year 2004		Budget Year 2005		Budget Year 2006		Increase / Decrease between this year's budget and previous	
	Levy	Amount	Levy	Amount	Levy	Amount	Levy	Amount	Levy	Amount	Levy	Amount
Valuations, Mill Levies, Property Taxes:												
Assessed Valuation - County Fund		172,567,500		173,300,380		155,503,310		197,077,970		213,923,030		16,845,060
General fund	16.985	2,931,059	16.985	2,943,507	16.485	2,563,472	16.485	3,248,830	16.485	3,526,521	0.000	277,691
General County - Temp Mill Levy Reduction	-1.748	-301,648	-0.335	-58,056	0.000	0	-1.714	-337,792	0.000	0	1.714	337,792
Abatement Levy	0.174	30,027	0.033	5,719	0.038	5,909	0.039	7,686	0.043	9,199	0.001	1,513
<b>Total for General County</b>	<b>15.411</b>	<b>2,659,438</b>	<b>16.683</b>	<b>2,891,170</b>	<b>16.523</b>	<b>2,569,381</b>	<b>14.810</b>	<b>2,918,725</b>	<b>16.528</b>	<b>3,535,720</b>	<b>-1.713</b>	<b>616,995</b>
Road and Bridge	2.229	384,653	2.229	386,287	2.229	346,617	2.229	439,287	2.229	476,834	0.000	37,548
Public Welfare	1.000	172,568	1.000	173,300	1.500	233,255	1.500	295,617	1.155	247,081	0.000	-48,536
Insurance	0.500	86,284	0.500	86,650	0.500	77,752	0.500	98,539	0.500	106,962	0.000	8,423
Recreation	1.000	172,568	1.000	173,300	1.000	155,503	1.000	197,078	1.000	213,923	0.000	16,845
<b>TOTAL</b>	<b>20.140</b>	<b>3,475,511</b>	<b>21.412</b>	<b>3,710,708</b>	<b>21.752</b>	<b>3,382,508</b>	<b>20.039</b>	<b>3,949,245</b>	<b>21.412</b>	<b>4,580,520</b>	<b>-1.713</b>	<b>631,274</b>

320884.545

Yuma County Set Mill Levy = 21.714

0.00034624

320885  
-246817  
74068

## Yuma County Board of Commissioners 2026 Budget Report F1

**000 - No Department  
Revenues**

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget
01-000-4110 Transfer In	\$0.00	\$0.00	\$94,337.31	\$0.00	\$29,412.50	\$0.00
01-000-4210 General Property Taxes	\$4,706,534.41	\$5,173,669.84	\$5,793,654.47	\$5,807,378.00	\$5,329,250.04	\$5,657,607.00
01-000-4211 Property Tax Backfill	\$0.00	\$0.00	\$390,284.14	\$0.00	\$35,531.35	\$0.00
01-000-4220 Specific Ownership Tax "A"	\$171,167.99	\$191,398.45	(\$15,976.51)	\$0.00	\$0.00	\$0.00
01-000-4225 Specific Ownership Tax "B"	\$459,705.77	\$481,989.37	(\$32,377.26)	\$0.00	\$0.00	\$0.00
01-000-4227 Specific Ownership Tax "F"	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-000-4230 Delinquent Taxes	\$6,849.97	\$5,686.47	(\$26.97)	\$0.00	(\$1,439.57)	\$0.00
01-000-4235 Penalties & Interest	\$12,649.71	\$8,979.28	\$7,484.07	\$7,000.00	\$4,190.27	\$7,000.00
01-000-4310 Cigarette Taxes	\$3,644.42	\$4,777.07	\$4,437.97	\$2,500.00	\$1,697.63	\$2,500.00
01-000-4410 Cost Allocation Plan	\$76,927.09	\$92,246.35	\$96,082.22	\$20,000.00	\$72,157.24	\$70,000.00
01-000-4420 Payment in lieu of Taxes	\$2,181.05	\$781.20	\$829.41	\$2,000.00	\$1,647.23	\$2,000.00
01-000-4510 Liquor Licenses	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-000-4600 County Clerk/Election Reimburs	\$0.00	\$0.00	\$6,878.06	\$0.00	\$0.00	\$0.00
01-000-4615 Assessor Copies	\$1,652.30	\$1,058.20	\$0.00	\$0.00	\$12.00	\$0.00
01-000-4617 GIS Dept Income	\$5,227.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-000-4618 Commissioner Fees Permits 1982	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-000-4619 Gas Royalty & Lease Fees	\$112.56	\$53.70	\$87.62	\$200.00	\$39.60	\$200.00
01-000-4620 County Clerk s Fees	\$0.00	\$0.00	\$23,482.07	\$0.00	\$0.00	\$0.00
01-000-4625 FED Grant Funds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-000-4630 County Treasurer s Fees	\$516,518.29	\$664,888.98	\$667,705.12	\$0.00	\$0.00	\$0.00
01-000-4640 PLAT SURVEY MAPS-	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-000-4660 Reimbursement	\$28,413.38	\$18,207.55	\$15,528.46	\$1,500.00	\$4.70	\$1,500.00
01-000-4910 Unrealized Gain/loss Investmen	(\$953,312.91)	\$462,199.80	\$321,984.06	\$0.00	\$0.00	\$0.00
01-000-4920 Interest Earnings	\$266,312.17	\$349,949.03	\$940,981.71	\$0.00	\$118,660.62	\$0.00
01-000-4930 Rent	\$40,100.00	\$33,900.00	\$42,200.00	\$30,000.00	\$30,800.00	\$30,000.00
01-000-4950 DUI & LEAF	\$903.17	\$653.85	(\$22.57)	\$0.00	\$0.00	\$0.00
01-000-4955 Forfeits/Retirement Plans	\$0.00	\$319.00	\$0.00	\$0.00	\$0.00	\$0.00
01-000-4965 Wildlife Impact Assistance	\$1,875.48	\$1,719.43	\$1,915.14	\$1,500.00	\$1,915.14	\$1,500.00
01-000-4970 Sale of Assets	\$1,650.00	\$0.00	\$50.00	\$0.00	\$0.00	\$0.00
01-000-4990 Miscellaneous	\$160,126.76	\$24,972.89	\$18,402.53	\$0.00	\$16,876.01	\$0.00
01-000-4997 Lease Payments RRWD	\$0.00	\$29,412.50	\$0.00	\$0.00	\$0.00	\$0.00
01-000-4999 Fund Carryover Expended	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenues</b>	<b>\$5,509,439.16</b>	<b>\$7,546,862.96</b>	<b>\$8,377,921.05</b>	<b>\$5,872,078.00</b>	<b>\$5,640,754.76</b>	<b>\$5,772,307.00</b>

**000 - No Department Expenses**

01-000-7750	Transfer Out	\$50,000.00	\$70,000.00	\$260,513.12	\$200,000.00	\$151,646.04	\$3,626,449.91
<b>Total Expenses</b>		<b>\$50,000.00</b>	<b>\$70,000.00</b>	<b>\$260,513.12</b>	<b>\$200,000.00</b>	<b>\$151,646.04</b>	<b>\$3,626,449.91</b>

**090 - Administrative Services**

**Revenues**

		<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Actual</b>	<b>2026 Budget</b>
01-090-4630	Treasurer Fees	\$0.00	\$0.00	\$0.00	\$660,000.00	\$606,881.99	\$650,000.00
<b>Total Revenues</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$660,000.00</b>	<b>\$606,881.99</b>	<b>\$650,000.00</b>

**Expenses**

		<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Actual</b>	<b>2026 Budget</b>
01-090-6495	Miscellaneous	\$10,000.00	\$15,038.90	\$0.00	\$0.00	\$0.00	\$0.00
01-090-6560	Treasurer Fees	\$145,885.62	\$163,260.03	\$193,472.56	\$180,000.00	\$169,152.77	\$180,000.00
01-090-6600	Bank Fees	\$240.00	\$546.06	\$1,023.91	\$10,000.00	\$803.03	\$10,000.00
<b>Total Expenses</b>		<b>\$156,125.62</b>	<b>\$178,844.99</b>	<b>\$194,496.47</b>	<b>\$190,000.00</b>	<b>\$169,955.80</b>	<b>\$190,000.00</b>

**101 - Commissioners**

**Revenues**

		<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Actual</b>	<b>2026 Budget</b>
01-101-4510	Secure Transport Licenses	\$0.00	\$350.00	\$350.00	\$350.00	\$350.00	\$350.00
01-101-4600	Reimbursement	\$0.00	\$0.00	\$280,288.35	\$0.00	\$149,775.18	\$0.00
01-101-4610	Liquor Licenses	\$0.00	\$0.00	\$500.00	\$500.00	\$2,000.00	\$500.00
01-101-4990	Miscellaneous	\$0.00	\$1,311.60	\$1,772.00	\$0.00	\$0.00	\$0.00
<b>Total Revenues</b>		<b>\$0.00</b>	<b>\$1,661.60</b>	<b>\$282,910.35</b>	<b>\$850.00</b>	<b>\$152,125.18</b>	<b>\$850.00</b>

**Expenses**

		<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Actual</b>	<b>2026 Budget</b>
01-101-6110	Salaries Elected Officials	\$156,214.42	\$157,035.58	\$157,038.48	\$177,576.06	\$133,182.00	\$177,576.06
01-101-6111	Salaries Permanent	\$181,288.58	\$199,445.73	\$211,119.96	\$225,520.24	\$166,206.73	\$207,869.50
01-101-6112	Salaries Temp./Part time	\$0.00	\$2,534.26	\$775.00	\$1,000.00	\$0.00	\$1,000.00
01-101-6114	Salaries Overtime	\$2,464.98	\$2,256.56	\$2,272.50	\$2,500.00	\$0.00	\$2,500.00
01-101-6115	Annual Buyout/Personal Leave	\$5,444.44	\$5,824.63	\$0.00	\$6,000.00	\$0.00	\$6,000.00
01-101-6142	Workmens Comp	\$282.89	\$389.98	\$308.62	\$350.00	\$242.69	\$350.00
01-101-6143	Health Insurance	\$80,866.12	\$84,459.24	\$115,685.90	\$113,000.00	\$78,611.06	\$123,500.00
01-101-6144	FICA	\$24,287.34	\$25,954.65	\$25,153.84	\$31,563.62	\$21,800.59	\$30,213.34
01-101-6145	Retirement	\$16,901.20	\$17,817.52	\$18,413.15	\$20,579.82	\$14,969.27	\$19,572.28
01-101-6210	Office Supplies	\$3,198.55	\$4,863.56	\$4,064.97	\$4,500.00	\$2,655.64	\$4,500.00
01-101-6311	Postage	\$1,669.67	\$2,088.50	\$187.02	\$1,000.00	\$48.37	\$1,000.00
01-101-6330	Advertising & Legal Notices	\$10,185.89	\$10,390.92	\$12,419.04	\$13,000.00	\$7,021.84	\$13,000.00
01-101-6338	Dues	\$16,930.00	\$3,131.00	\$29,505.34	\$17,300.00	\$2,338.00	\$17,300.00
01-101-6345	Phone Service/Internet	\$5,974.32	\$6,084.59	\$4,917.80	\$5,000.00	\$3,021.68	\$5,000.00
01-101-6348	Ytime Monthly fees	\$882.93	\$846.65	\$807.30	\$950.00	\$549.50	\$950.00
01-101-6350	Professional Services	\$4,512.45	\$2,184.66	\$6,232.81	\$10,000.00	\$2,766.37	\$10,000.00
01-101-6352	Contribution/Donation	\$36,214.00	\$2,000.00	\$107,967.98	\$112,000.00	\$112,206.02	\$165,000.00
01-101-6354	Auditing	\$52,340.00	\$59,775.00	\$55,540.35	\$60,000.00	\$39,515.00	\$60,000.00
01-101-6362	Support & Software	\$13,426.71	\$12,618.57	\$13,952.31	\$13,500.00	\$17,128.47	\$13,500.00
01-101-6363	R & M Office Mach & Equip	\$1,509.47	\$2,024.95	\$1,214.75	\$2,000.00	\$1,065.22	\$2,000.00
01-101-6370	Lodging Meetings Travel	\$13,351.44	\$11,029.41	\$11,601.72	\$12,000.00	\$4,979.41	\$15,000.00
01-101-6371	Mileage	\$11,042.60	\$11,626.68	\$9,987.84	\$12,000.00	\$6,162.89	\$12,000.00
01-101-6380	Training	\$0.00	\$2,195.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00
01-101-6495	Miscellaneous	\$13,686.51	\$13,425.38	\$276,685.02	\$7,500.00	\$150,445.46	\$7,500.00
01-101-6640	Reimbursable Expenses	\$0.00	\$150.00	\$1,410.79	\$0.00	\$2,841.21	\$6,000.00
01-101-8941	Capital Outlay \$500 \$4999.99	\$5,562.66	\$1,118.00	\$140.00	\$5,000.00	\$0.00	\$5,000.00
<b>Total Expenses</b>		<b>\$658,237.17</b>	<b>\$641,271.02</b>	<b>\$1,067,402.49</b>	<b>\$856,839.74</b>	<b>\$767,757.42</b>	<b>\$909,331.17</b>

**102 - Commissioner's Attorney**

**Revenues**

		<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Actual</b>	<b>2026 Budget</b>
01-102-4660	Reimbursement	\$87.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenues</b>		<b>\$87.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**Expenses**

		<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Actual</b>	<b>2026 Budget</b>
01-102-6113	Salaries Professional Serv	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-102-6142	Workmen s Compensation	\$23.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-102-6144	FICA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-102-6225	Reference Materials	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-102-6311	Postage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-102-6338	Dues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-102-6345	Phone Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-102-6352	Legal Services	\$18,874.50	\$19,506.50	\$94,629.78	\$75,000.00	\$41,665.91	\$75,000.00
01-102-6370	Lodging Meetings Travel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-102-6371	Mileage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-102-6495	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-102-6640	Legal Services Reimbursable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Expenses</b>		<b>\$18,898.08</b>	<b>\$19,506.50</b>	<b>\$94,629.78</b>	<b>\$75,000.00</b>	<b>\$41,665.91</b>	<b>\$75,000.00</b>

### 103 - Planning & Zoning

#### Revenues

		2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget
01-103-4617	GIS Printing	\$0.00	\$0.00	\$180.00	\$0.00	\$513.50	\$1,500.00
01-103-4618	GIS Electronic Files	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-103-4630	Permit Fees	\$760.00	\$1,105.00	\$9,157.00	\$4,000.00	\$10,050.00	\$12,000.00
01-103-4631	Solar Permit Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$57,000.00	\$0.00
01-103-4632	Wind Permit Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-103-4633	Floodplain Permit Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-103-4640	Permit Admin Fees	\$980.00	\$1,165.00	\$1,243.00	\$4,000.00	\$1,787.20	\$2,500.00
01-103-4645	Permit Deposits	\$1,258.68	\$25.00	\$0.00	\$0.00	\$0.00	\$0.00
01-103-4660	Reimbursement	\$0.00	\$9,476.57	\$10.00	\$0.00	\$4,196.17	\$8,000.00
01-103-4700	Invenergy Deposit	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-103-4226	Grant Funds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00
01-103-4600	Consultant Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,000.00
<b>Total Revenues</b>		<b>\$2,998.68</b>	<b>\$11,771.57</b>	<b>\$10,590.00</b>	<b>\$8,000.00</b>	<b>\$73,546.87</b>	<b>\$93,000.00</b>

#### Expenses

		2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget
01-103-6111	Salaries Permanent	\$12,099.98	\$14,070.70	\$18,642.00	\$44,803.20	\$33,602.40	\$46,800.00
01-103-6112	Salaries Temp./Part time	\$0.00	\$0.00	\$4,980.16	\$0.00	\$0.00	\$0.00
01-103-6114	Salaries Overtime	\$0.00	\$157.91	\$270.71	\$0.00	\$0.00	\$500.00
01-103-6142	Workmen s Compensation	\$0.00	\$31.02	\$1.63	\$3.00	\$9.00	\$10.00
01-103-6143	Health Insurance	\$1,357.19	\$0.00	\$4,233.60	\$11,000.00	\$7,560.72	\$11,184.96
01-103-6144	FICA	\$904.51	\$1,088.50	\$1,749.01	\$3,427.44	\$2,421.18	\$3,618.45
01-103-6145	Retirement	\$421.10	\$0.00	\$624.00	\$2,240.16	\$1,680.12	\$2,340.00
01-103-6210	Office Supplies	\$785.65	\$1,570.95	\$2,093.60	\$2,500.00	\$1,006.14	\$3,500.00
01-103-6311	Postage	\$65.78	\$5.94	\$572.29	\$1,000.00	\$1,044.54	\$1,500.00
01-103-6330	Advertising & Legal Notices	\$2,140.88	\$539.87	\$669.61	\$1,250.00	\$691.85	\$1,250.00
01-103-6335	Filing Fees	\$1,363.00	\$924.00	\$1,301.00	\$2,000.00	\$927.00	\$2,000.00
01-103-6345	Phone Service/Internet	\$0.00	\$0.00	\$129.87	\$400.00	\$255.73	\$400.00
01-103-6348	Payroll Monthly Fees	\$0.00	\$6.61	\$59.05	\$78.96	\$57.31	\$78.96
01-103-6350	Professional Services	\$3,985.96	\$25,014.53	\$10,819.19	\$15,000.00	\$15,506.62	\$15,000.00
01-103-6362	Support & Software	\$684.93	\$1,826.91	\$248.63	\$830.00	\$1,104.65	\$23,500.00
01-103-6363	R&M Office Equip	\$0.00	\$0.00	\$0.00	\$500.00	\$0.00	\$2,500.00
01-103-6370	Lodging Meeting Travel	\$1,057.98	\$564.98	\$238.80	\$1,000.00	\$470.00	\$1,000.00
01-103-6371	Mileage	\$406.55	\$622.44	\$1,043.65	\$1,000.00	\$810.04	\$1,250.00
01-103-6495	Miscellaneous	\$0.00	\$0.00	\$0.00	\$300.00	\$49.88	\$300.00
01-103-6640	Permit Fee Reimbursed	\$0.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00
01-103-6700	Invenergy Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-103-8941	Capital Outlay \$500 \$4999.99	\$0.00	\$0.00	\$0.00	\$6,000.00	\$4,050.00	\$1,000.00
01-103-6380	Training						\$2,000.00

01-103-6500

Grant Match

\$50,000.00

**Total Expenses**

**\$25,273.51**

**\$46,424.36**

**\$47,676.80**

**\$93,832.76**

**\$71,247.18**

**\$170,232.37**

**104 - County Clerk**

**Revenues**

		<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Actual</b>	<b>2026 Budget</b>
01-104-4510	Liquor Licenses	\$1,233.85	\$2,300.00	\$1,250.00	\$0.00	\$0.00	\$0.00
01-104-4620	County Clerk s Fees	\$326,313.55	\$277,675.02	\$285,458.54	\$250,000.00	\$186,742.64	\$250,000.00
01-104-4660	Reimbursement	\$0.00	\$111.60	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenues</b>		<b>\$327,547.40</b>	<b>\$280,086.62</b>	<b>\$286,708.54</b>	<b>\$250,000.00</b>	<b>\$186,742.64</b>	<b>\$250,000.00</b>

**Expenses**

		<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Actual</b>	<b>2026 Budget</b>
01-104-6110	Salaries Elected Officials	\$63,315.96	\$63,439.62	\$63,443.04	\$63,446.00	\$47,758.51	\$63,446.00
01-104-6111	Salaries Permanent	\$158,440.37	\$165,662.04	\$176,800.08	\$216,652.80	\$148,581.79	\$221,884.83
01-104-6112	Salaries Temp./Part time	\$0.00	\$0.00	\$0.00	\$0.00	\$1,358.50	\$5,000.00
01-104-6114	Salaries Overtime	\$0.00	\$1,824.87	\$3,099.38	\$5,000.00	\$172.33	\$5,000.00
01-104-6115	Annual Buyout/Personal Leave	\$2,496.00	\$2,767.88	\$0.00	\$0.00	\$928.46	\$1,000.00
01-104-6142	Workmens Comp	\$235.78	\$268.44	\$206.52	\$225.00	\$148.03	\$225.00
01-104-6143	Health Insurance	\$44,081.40	\$48,432.00	\$57,531.76	\$87,000.00	\$55,928.87	\$84,156.56
01-104-6144	FICA	\$16,357.53	\$16,913.34	\$17,565.09	\$21,810.06	\$14,184.31	\$22,669.31
01-104-6145	Retirement	\$11,150.33	\$11,303.92	\$12,020.12	\$14,254.94	\$9,397.99	\$14,316.54
01-104-6210	Office Supplies	\$4,307.53	\$3,289.04	\$3,164.41	\$4,000.00	\$3,471.13	\$4,000.00
01-104-6311	Postage	\$13,807.18	\$6,451.23	\$15,681.24	\$13,000.00	\$14,628.89	\$16,000.00
01-104-6330	Advertising & Legal Notices	\$54.64	\$63.25	\$287.43	\$500.00	\$818.50	\$600.00
01-104-6338	Dues	\$937.29	\$1,968.31	\$1,031.02	\$1,032.00	\$135.00	\$1,033.00
01-104-6345	Phone Service/Internet	\$4,009.59	\$3,305.01	\$2,028.24	\$4,000.00	\$941.37	\$1,500.00
01-104-6346	Internet	\$593.52	\$541.32	\$500.35	\$800.00	\$212.31	\$300.00
01-104-6348	Ytime Monthly fees	\$351.55	\$438.98	\$407.68	\$500.00	\$347.17	\$500.00
01-104-6349	Email & Monthly Backup Teryx	\$366.81	\$352.73	\$341.48	\$400.00	\$303.95	\$400.00
01-104-6350	Professional Services	\$3,795.50	\$1,117.80	\$755.00	\$1,500.00	\$580.80	\$1,700.00
01-104-6362	Computer Support & Software	\$17,654.99	\$20,444.01	\$8,675.00	\$28,500.00	\$4,955.23	\$10,000.00
01-104-6363	R & M Office Mach. & Equip.	\$842.63	\$199.00	\$1,394.08	\$1,000.00	\$1,944.11	\$2,300.00
01-104-6370	Lodging Meetings Travel	\$1,847.51	\$3,708.33	\$2,928.78	\$2,500.00	\$5,681.67	\$3,000.00
01-104-6371	Mileage	\$586.98	\$468.16	\$476.74	\$1,500.00	\$1,934.26	\$1,500.00
01-104-6495	Miscellaneous	\$607.49	\$324.00	\$407.49	\$400.00	\$694.96	\$500.00
01-104-6710	Office Supplies Yuma	\$151.89	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00
01-104-6735	Rent Yuma	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$2,250.00	\$3,000.00
01-104-6745	Phone Service Yuma	\$1,226.79	\$1,211.46	\$445.75	\$3,000.00	\$463.28	\$1,500.00
01-104-6746	Internet Yuma	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-104-6795	Miscellaneous Yuma	\$0.00	\$0.00	\$10.00	\$0.00	\$0.00	\$0.00
01-104-8940	Capital Outlay \$5000 & Up	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-104-8941	Capital Outlay \$500 \$4999.99	\$1,302.00	\$590.00	\$210.00	\$1,000.00	\$0.00	\$1,000.00
<b>Total Expenses</b>		<b>\$351,521.26</b>	<b>\$358,084.74</b>	<b>\$372,410.68</b>	<b>\$475,120.80</b>	<b>\$317,821.42</b>	<b>\$466,631.24</b>

**105 - County Treasurer**

**Revenues**

		<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Actual</b>	<b>2026 Budget</b>
01-105-4330	Advertising	\$0.00	\$0.00	\$0.00	\$12,000.00	\$2,278.00	\$12,000.00
01-105-4615	Treasurer Copies	\$0.00	\$5.00	\$0.50	\$0.00	\$0.00	\$0.00
01-105-4910	Unrealized Gain/loss Investment	\$0.00	\$0.00	\$0.00	\$0.00	\$205,656.64	\$0.00
01-105-4920	Interest Earnings	\$0.00	\$0.00	\$0.00	\$650,000.00	\$612,301.69	\$675,000.00
<b>Total Revenues</b>		<b>\$0.00</b>	<b>\$5.00</b>	<b>\$0.50</b>	<b>\$662,000.00</b>	<b>\$820,236.33</b>	<b>\$687,000.00</b>

**Expenses**

		<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Actual</b>	<b>2026 Budget</b>
01-105-6110	Salaries Elected Officials	\$63,342.96	\$63,478.04	\$63,443.04	\$63,443.00	\$47,582.28	\$63,443.00
01-105-6111	Salaries Permanent	\$60,808.75	\$59,966.44	\$77,156.88	\$92,560.00	\$66,929.26	\$96,054.40
01-105-6112	Salaries Temp./Part time	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-105-6114	Salaries Overtime	\$187.50	\$561.21	\$1,082.84	\$0.00	\$0.00	\$1,000.00
01-105-6142	Workmens Comp	\$141.47	\$168.19	\$121.90	\$130.00	\$79.19	\$130.00
01-105-6143	Health Insurance	\$21,641.92	\$22,226.64	\$19,260.45	\$23,000.00	\$16,731.09	\$42,855.48
01-105-6144	FICA	\$8,907.60	\$8,694.30	\$10,247.32	\$11,934.23	\$9,036.71	\$12,278.05
01-105-6145	Retirement	\$6,051.73	\$5,952.71	\$6,950.44	\$7,800.15	\$5,725.56	\$7,974.87
01-105-6210	Office Supplies	\$3,609.01	\$4,387.73	\$2,579.64	\$4,000.00	\$2,317.17	\$4,000.00
01-105-6311	Postage	\$5,628.47	\$1,706.07	\$9,191.60	\$9,200.00	\$38.72	\$9,400.00
01-105-6330	Advertising & Legal Notices	\$8,217.30	\$10,389.40	\$10,534.00	\$11,000.00	\$545.35	\$11,250.00
01-105-6338	Dues	\$800.00	\$1,200.00	\$700.00	\$1,650.00	\$200.00	\$1,650.00
01-105-6345	Phone Service	\$784.34	\$786.36	\$529.44	\$850.00	\$344.37	\$850.00
01-105-6346	Internet	\$296.36	\$267.36	\$233.56	\$350.00	\$74.34	\$350.00
01-105-6348	Ytime Monthly fees	\$221.72	\$229.03	\$243.32	\$225.00	\$171.93	\$225.00
01-105-6349	Email &Monthly Backup Teryx	\$841.89	\$732.93	\$578.42	\$1,470.00	\$1,020.45	\$1,470.00
01-105-6350	Professional Services	\$4,390.00	\$256.00	\$15,285.00	\$36,000.00	\$16,168.06	\$36,000.00
01-105-6352	Legal Services	\$640.50	\$1,814.50	\$2,131.50	\$2,500.00	\$976.50	\$2,500.00
01-105-6361	Professional Service/ IT	\$6,854.43	\$785.00	\$9,468.82	\$7,000.00	\$1,312.80	\$7,000.00
01-105-6362	CIC Computer Support & Softwe	\$19,875.00	\$20,580.00	\$20,520.00	\$23,000.00	\$21,910.00	\$23,000.00
01-105-6364	Harris Govern Software	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$105,000.00
01-105-6363	R & M Office Mach & Equip	\$952.50	\$1,107.88	\$1,126.88	\$1,200.00	\$956.52	\$1,200.00
01-105-6370	Lodging Meetings Travel	\$2,211.61	\$1,877.76	\$1,823.70	\$3,500.00	\$791.82	\$3,500.00
01-105-6371	Mileage	\$726.05	\$1,006.72	\$1,168.96	\$1,500.00	\$588.12	\$1,500.00
01-105-6380	Training	\$0.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00
01-105-6495	Miscellaneous	\$51.00	\$0.00	\$113.19	\$300.00	\$79.81	\$300.00
01-105-6521	Errors and Omissions	\$0.00	\$444.13	\$0.00	\$500.00	\$463.60	\$500.00
01-105-6600	Bank fees & charges	\$0.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00
01-105-8940	Capital Outlay \$5000 & Up	\$520.00	\$3,817.00	\$10,477.00	\$0.00	\$0.00	\$0.00
01-105-8941	Capital Outlay \$500 \$4999.99	\$4,226.97	\$2,412.38	\$2,358.94	\$2,500.00	\$2,662.75	\$3,000.00
<b>Total Expenses</b>		<b>\$221,929.08</b>	<b>\$214,847.78</b>	<b>\$267,326.84</b>	<b>\$307,112.38</b>	<b>\$196,706.40</b>	<b>\$437,930.80</b>



**106 - County Assessor**

**Revenues**

		<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Actual</b>	<b>2026 Budget</b>
01-106-4615	Assessor Copies	\$0.00	\$1,468.45	\$2,159.05	\$0.00	\$906.90	\$0.00
<b>Total Revenues</b>		<b>\$0.00</b>	<b>\$1,468.45</b>	<b>\$2,159.05</b>	<b>\$0.00</b>	<b>\$906.90</b>	<b>\$0.00</b>

**Expenses**

		<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Actual</b>	<b>2026 Budget</b>
01-106-6110	Salaries Elected Officials	\$63,315.96	\$63,439.62	\$63,443.04	\$63,443.00	\$47,582.28	\$63,443.00
01-106-6111	Salaries Permanent	\$139,434.23	\$157,801.81	\$170,893.78	\$189,571.20	\$134,834.91	\$240,389.84
01-106-6112	Salaries Temp./Part time	\$1,717.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-106-6114	Salaries Overtime	\$0.00	\$2,060.24	\$2,165.68	\$0.00	\$0.00	\$2,000.00
01-106-6115	Annual Buyout/Personal Leave	\$0.00	\$156.80	\$0.00	\$0.00	\$0.00	\$0.00
01-106-6142	Workmens Comp	\$4,160.00	\$3,684.85	\$2,424.68	\$5,000.00	\$1,355.16	\$2,000.00
01-106-6143	Health Insurance	\$74,808.36	\$76,898.43	\$79,304.61	\$82,000.00	\$56,820.62	\$95,007.48
01-106-6144	FICA	\$14,308.57	\$15,522.24	\$16,490.23	\$19,355.59	\$13,277.41	\$23,243.21
01-106-6145	Retirement	\$10,136.63	\$10,903.56	\$11,716.85	\$12,650.71	\$8,753.63	\$15,191.64
01-106-6210	Office Supplies	\$1,236.60	\$3,543.53	\$2,120.69	\$4,000.00	\$1,100.51	\$4,000.00
01-106-6311	Postage	\$591.16	\$10,291.36	\$402.62	\$5,000.00	\$483.32	\$4,000.00
01-106-6330	Advertising & Legal Notices	\$698.00	\$244.15	\$756.50	\$2,000.00	\$1,694.80	\$2,000.00
01-106-6338	Dues	\$1,311.55	\$1,510.85	\$4,087.70	\$3,000.00	\$575.65	\$4,000.00
01-106-6345	Phone Service/Internet	\$1,269.10	\$1,214.16	\$1,126.93	\$1,500.00	\$747.61	\$1,500.00
01-106-6348	Ytime Monthly fees	\$385.69	\$413.20	\$407.68	\$500.00	\$303.38	\$500.00
01-106-6350	Professional Services	\$24,425.96	\$29,723.76	\$29,720.00	\$35,000.00	\$23,883.99	\$37,000.00
01-106-6364	Schneider Software	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,352.00
01-106-6361	Computer Support & Software	\$6,574.33	\$6,210.87	\$4,029.00	\$8,000.00	\$4,113.75	\$8,000.00
01-106-6362	Assessor Software Harris&Apex	\$28,861.68	\$37,158.26	\$79,021.33	\$45,000.00	\$0.00	\$45,000.00
01-106-6363	R & M Office Mach & Equip	\$2,492.02	\$2,613.62	\$2,434.09	\$3,500.00	\$1,517.73	\$3,500.00
01-106-6370	Lodging Meetings Travel	\$1,249.78	\$582.35	\$1,861.14	\$2,500.00	\$80.00	\$2,500.00
01-106-6371	Mileage	\$1,931.08	\$1,424.89	\$2,181.34	\$2,500.00	\$681.84	\$2,500.00
01-106-6495	Miscellaneous	\$345.00	\$0.00	\$105.00	\$500.00	\$414.35	\$500.00
01-106-6521	Errors and Omissions	\$0.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00
01-106-8940	Capital Outlay \$5000 & Up	\$1,056.00	\$0.00	\$421.11	\$0.00	\$13,677.75	\$0.00
01-106-8941	Capital Outlay \$500 \$4999.99	\$4,578.00	\$1,312.71	\$0.00	\$15,000.00	\$1,420.00	\$14,400.00
<b>Total Expenses</b>		<b>\$384,887.28</b>	<b>\$426,711.26</b>	<b>\$475,114.00</b>	<b>\$501,020.50</b>	<b>\$313,318.69</b>	<b>\$589,027.17</b>

**107 - GIS Mapping**

**Revenues**

		2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget
01-107-4617	GIS Dept Income	\$100.00	\$1,898.00	\$1,490.00	\$250.00	\$13.25	\$0.00
01-107-4660	Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenues</b>		<b>\$100.00</b>	<b>\$1,898.00</b>	<b>\$1,490.00</b>	<b>\$250.00</b>	<b>\$13.25</b>	<b>\$0.00</b>

**Expenses**

		2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget
01-107-6111	Salaries Permanent	\$8,613.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-107-6112	Salaries Temp./Part time	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-107-6114	Salaries Overtime	\$428.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-107-6142	Workmens Comp	\$23.58	\$31.03	\$47.52	\$0.00	\$0.00	\$0.00
01-107-6143	Health Insurance	\$1,434.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-107-6144	FICA	\$669.49	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-107-6145	Retirement	\$440.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-107-6210	Office Supplies	\$0.00	\$563.00	\$458.79	\$600.00	\$398.16	\$0.00
01-107-6311	Postage	\$24.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-107-6330	Advertising & Legal Notices	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-107-6338	Dues & Subscriptions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-107-6345	Phone Service/Internet	\$784.34	\$786.36	\$199.04	\$0.00	\$0.00	\$0.00
01-107-6348	Ytime Monthly fees	\$63.67	\$67.71	\$3.39	\$0.00	\$0.00	\$0.00
01-107-6350	Professional Services	\$803.25	\$13,545.00	\$5,102.50	\$15,000.00	\$130.00	\$0.00
01-107-6362	Computer Support & Software	\$16,499.31	\$14,213.63	\$35,765.32	\$25,000.00	\$25,130.50	\$0.00
01-107-6363	R&M Office Mach & Equip	\$1,268.00	\$1,394.80	\$1,797.69	\$1,500.00	\$0.00	\$0.00
01-107-6370	Lodging Meetings Travel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-107-6371	Mileage	\$79.81	\$254.80	\$0.00	\$0.00	\$0.00	\$0.00
01-107-6380	Training	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-107-6495	Miscellaneous	\$0.00	\$0.00	\$0.00	\$100.00	\$0.00	\$0.00
01-107-8941	Capital Outlay \$500 \$4999.99	\$0.00	\$0.00	\$2,500.00	\$12,000.00	\$9,912.50	\$0.00
<b>Total Expenses</b>		<b>\$31,132.44</b>	<b>\$30,856.33</b>	<b>\$45,874.25</b>	<b>\$54,200.00</b>	<b>\$35,571.16</b>	<b>\$0.00</b>

**108 - Elections****Revenues**

		2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget
01-108-4290	Elect Misc Reimb	\$0.00	\$0.00	\$22,575.93	\$0.00	\$0.00	\$0.00
01-108-4600	Reimbursement	\$19,567.47	\$28,031.84	\$0.00	\$0.00	\$11,956.54	\$0.00
<b>Total Revenues</b>		<b>\$19,567.47</b>	<b>\$28,031.84</b>	<b>\$22,575.93</b>	<b>\$0.00</b>	<b>\$11,956.54</b>	<b>\$0.00</b>

**Expenses**

		2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget
01-108-6111	Salaries Permanent	\$16,968.80	\$1,830.14	\$16,912.59	\$0.00	\$0.00	\$0.00
01-108-6112	Salaries Part Time	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-108-6114	Salaries Overtime	\$3,451.11	\$619.40	\$0.00	\$0.00	\$0.00	\$0.00
01-108-6142	Workmens Comp	\$319.00	\$250.00	\$209.49	\$0.00	\$64.00	\$0.00
01-108-6143	Health Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-108-6144	FICA	\$1,562.11	\$187.40	\$1,293.84	\$0.00	\$0.00	\$0.00
01-108-6145	Retirement	\$191.09	\$91.50	\$0.00	\$0.00	\$0.00	\$0.00
01-108-6210	Election Supplies	\$7,108.39	\$3,505.19	\$4,870.71	\$4,000.00	\$695.20	\$5,000.00
01-108-6311	Postage	\$5,028.02	\$4,424.01	\$9,752.14	\$4,500.00	\$5,032.40	\$10,000.00
01-108-6320	Printing	\$17,789.89	\$9,320.72	\$29,799.18	\$10,000.00	\$0.00	\$26,000.00
01-108-6330	Advertising & Legal Notices	\$372.62	\$703.64	\$524.87	\$700.00	\$0.00	\$1,000.00
01-108-6335	Polling Place Rentals	\$24,620.88	\$25,077.60	\$22,714.15	\$19,655.76	\$0.00	\$0.00
01-108-6345	Phone Service	\$4,718.37	\$931.65	\$591.81	\$1,000.00	\$106.55	\$1,000.00
01-108-6346	Internet	\$474.92	\$640.92	\$622.17	\$800.00	\$330.13	\$800.00
01-108-6350	Professional Services	\$5,703.01	\$1,697.49	\$10,370.38	\$15,000.00	\$2,285.00	\$12,000.00
01-108-6352	Legal Services	\$2,297.00	\$0.00	\$0.00	\$2,000.00	\$234.00	\$0.00
01-108-6355	Judges	\$17,841.98	\$7,382.54	\$21,793.83	\$8,000.00	\$66.00	\$23,000.00
01-108-6360	Statutory Boards	\$1,600.00	\$0.00	\$886.25	\$500.00	\$0.00	\$1,000.00
01-108-6361	R&M Election Machinery & Equip	\$0.00	\$0.00	\$5,283.31	\$5,000.00	\$0.00	\$5,500.00
01-108-6362	Computer Support & Software	\$6,482.15	\$2,703.14	\$960.81	\$3,000.00	\$928.65	\$21,000.00
01-108-6363	R&M Office Equip	\$230.00	\$160.00	\$1,201.76	\$700.00	\$19,655.76	\$800.00
01-108-6370	Lodging Meetings Travel	(\$260.00)	\$120.00	\$196.83	\$300.00	\$340.44	\$300.00
01-108-6371	Mileage	\$158.86	\$0.00	\$97.67	\$100.00	\$0.00	\$100.00
01-108-6495	Miscellaneous	\$0.00	\$0.00	\$416.39	\$100.00	\$0.00	\$100.00
01-108-6710	Office Supplies Yuma	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-108-6745	Phone Service Yuma	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-108-6746	Internet Yuma	\$173.50	\$0.00	\$0.00	\$500.00	\$89.00	\$550.00
01-108-6920	Operating Supplies Election	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-108-6930	R&M Supplies Election Center	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-108-6941	Utilities Election Center	\$4,909.74	\$3,631.51	\$3,943.82	\$5,000.00	\$3,402.62	\$5,000.00
01-108-6966	R & M Buildings Election	\$0.00	\$323.52	\$0.00	\$1,000.00	\$0.00	\$1,000.00
01-108-8940	Capital Outlay \$5000 & Up	\$2,309.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

01-108-8941 Capital Outlay \$500 \$4999.99  
**Total Expenses**

\$0.00	\$0.00	\$0.00	\$3,000.00	\$390.94	\$16,600.00
<b>\$124,050.44</b>	<b>\$63,600.37</b>	<b>\$132,442.00</b>	<b>\$84,855.76</b>	<b>\$33,620.69</b>	<b>\$130,750.00</b>

**109 - Building Maintenance**

**Revenues**

		<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Actual</b>	<b>2026 Budget</b>
01-109-4660	Reimbursement	\$0.00	\$0.00	\$3,068.00	\$0.00	\$0.00	\$0.00
<b>Total Revenues</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,068.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**Expenses**

		<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Actual</b>	<b>2026 Budget</b>
01-109-6111	Salaries Permanent	\$94,774.11	\$138,753.68	\$116,127.40	\$119,653.04	\$88,634.97	\$124,028.68
01-109-6112	Salaries Temp./Part time	\$8,554.00	\$14,384.00	\$14,238.00	\$18,000.00	\$12,806.36	\$18,000.00
01-109-6114	Salaries Overtime	\$0.00	\$1,894.97	\$1,894.97	\$5,000.00	\$0.00	\$5,000.00
01-109-6115	Annual Buyout/Personal Leave	\$1,374.98	\$2,931.84	\$0.00	\$1,000.00	\$0.00	\$1,000.00
01-109-6142	Workmens Comp	\$3,902.40	\$4,445.01	\$4,016.60	\$4,250.00	\$2,814.60	\$4,000.00
01-109-6143	Health Insurance	\$37,227.96	\$54,813.43	\$52,818.96	\$65,000.00	\$39,853.89	\$59,100.00
01-109-6144	FICA	\$7,172.41	\$10,884.47	\$8,873.43	\$10,989.46	\$6,818.49	\$11,324.19
01-109-6145	Retirement	\$4,755.64	\$6,997.52	\$5,806.45	\$7,182.65	\$4,431.79	\$7,401.43
01-109-6220	Operating Supplies	\$11,606.77	\$9,517.80	\$9,700.27	\$10,000.00	\$9,504.30	\$11,000.00
01-109-6230	R & M Supplies	\$6,621.47	\$8,165.76	\$4,774.20	\$5,000.00	\$2,727.61	\$5,000.00
01-109-6340	Utilities CH	\$67,792.38	\$54,949.90	\$54,771.84	\$69,000.00	\$40,964.87	\$69,000.00
01-109-6343	Utilities Sheriff&Blue Bldgs	\$1,274.28	\$1,144.10	\$1,238.48	\$3,000.00	\$3,201.71	\$4,500.00
01-109-6345	Phone Service/Internet	\$416.19	\$681.45	\$681.01	\$900.00	\$353.26	\$900.00
01-109-6348	Ytime Monthly fees	\$345.25	\$326.18	\$328.72	\$394.00	\$229.24	\$394.00
01-109-6350	Professional Services	\$4,165.50	\$5,535.50	\$2,422.00	\$5,000.00	\$2,276.05	\$6,000.00
01-109-6361	R & M Mach Equip	\$1,154.18	\$3,117.52	\$1,647.00	\$2,000.00	\$1,011.17	\$3,000.00
01-109-6362	Computer support	\$0.00	\$758.00	\$0.00	\$500.00	\$237.60	\$500.00
01-109-6366	R & M Buildings CH	\$12,527.42	\$32,725.56	\$19,910.28	\$20,000.00	\$12,820.64	\$21,000.00
01-109-6367	R&M Sheriff Office & Jail	\$3,513.64	\$1,644.76	\$1,634.61	\$2,000.00	\$316.77	\$2,000.00

**109 - Building Maintenance Expenses**

01-109-6368	Grounds Maintenance	\$2,125.70	\$3,374.00	\$5,637.44	\$3,500.00	\$1,927.70	\$3,500.00
01-109-6495	Miscellaneous	\$322.03	\$535.23	\$981.94	\$1,000.00	\$969.63	\$1,000.00
01-109-6720	Operating Supplies	\$9,869.52	\$8,260.33	\$5,978.68	\$7,000.00	\$8,080.53	\$8,000.00
01-109-6730	R & M Supplies	\$27.97	\$628.60	\$403.33	\$500.00	\$1,404.85	\$1,000.00
01-109-6740	Utilities H&H Bldg	\$28,282.99	\$19,323.44	\$18,483.39	\$30,000.00	\$16,040.53	\$30,000.00
01-109-6750	Professional Services	\$1,480.00	\$1,590.00	\$635.00	\$7,000.00	\$440.00	\$7,000.00
01-109-6761	R & M Machines/Equipment	\$408.62	\$0.00	\$119.94	\$2,000.00	\$1,485.34	\$2,000.00
01-109-6766	R & M Buildings H&H	\$18,731.35	\$19,959.53	\$7,679.13	\$15,000.00	\$3,696.79	\$17,000.00
01-109-6768	Grounds Maintenance H&H	\$175.58	\$3,384.63	\$3,006.42	\$3,200.00	\$2,777.03	\$3,200.00
01-109-6795	Miscellaneous H&H	\$0.00	\$0.00	\$0.00	\$400.00	\$0.00	\$400.00
01-109-6866	R & M Buildings-Yuma HHS	\$0.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00
01-109-6920	Operating Supplies Youth/Coop	\$0.00	\$0.00	\$0.00	\$0.00	\$126.70	\$200.00
01-109-6930	R&M Supplies West bldgs	\$51.96	\$164.66	\$740.64	\$1,000.00	\$1,043.90	\$1,000.00
01-109-6940	Utilities Dock & Tractor Bldg	\$2,147.70	\$1,495.11	\$2,048.21	\$500.00	\$72.48	\$500.00
01-109-6941	Utilities Election Center	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-109-6950	Professional Services Election	\$360.00	\$360.00	\$375.00	\$500.00	\$315.00	\$500.00
01-109-6966	R & M Buildings Dock & Vehicle	\$12,864.38	\$2,953.78	\$976.98	\$500.00	\$269.78	\$1,000.00
01-109-8940	Capital Outlay \$5000 & Up	\$0.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00
01-109-8941	Capital Outlay \$500 \$4999.99	\$0.00	\$800.00	\$3,148.00	\$15,000.00	\$11,854.40	\$15,000.00
01-109-8942	Cap Outlay HH \$5000&up	\$0.00	\$0.00	\$4,251.25	\$7,500.00	\$0.00	\$7,500.00
<b>Total Expenses</b>		<b>\$344,026.38</b>	<b>\$416,500.76</b>	<b>\$355,349.57</b>	<b>\$448,969.15</b>	<b>\$279,507.98</b>	<b>\$457,448.31</b>

**110 - Drivers License**

**Revenues**

		2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget
01-110-4600	Reimbursement	\$0.00	\$109.18	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenues</b>		<b>\$0.00</b>	<b>\$109.18</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**Expenses**

		2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget
01-110-6111	Salaries Permanent	\$33,990.00	\$36,520.92	\$37,695.96	\$41,080.00	\$30,809.97	\$45,448.00
01-110-6112	Salaries Temp./Part time	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-110-6114	Salaries Overtime	\$0.00	\$541.42	\$541.42	\$0.00	\$0.00	\$550.00
01-110-6115	Annual Buyout/Personal Leave	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-110-6142	Workmens Comp	\$47.16	\$47.27	\$32.28	\$33.00	\$22.64	\$33.00
01-110-6143	Health Insurance	\$17,596.92	\$19,888.64	\$22,755.61	\$23,000.00	\$17,208.72	\$25,476.96
01-110-6144	FICA	\$2,276.90	\$2,395.35	\$2,441.95	\$3,142.62	\$1,984.68	\$3,518.85
01-110-6145	Retirement	\$1,699.50	\$1,826.01	\$1,880.67	\$2,054.00	\$1,540.53	\$2,272.40
01-110-6210	Office Supplies	\$121.60	\$237.92	\$82.50	\$200.00	\$407.95	\$300.00
01-110-6311	Postage	\$112.81	\$113.07	\$0.00	\$100.00	\$0.00	\$150.00
01-110-6330	Advertising & Legal Notices	\$0.00	\$417.80	\$0.00	\$0.00	\$0.00	\$0.00
01-110-6338	Dues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-110-6345	Phone Service	\$1,618.75	\$1,748.79	\$772.39	\$500.00	\$155.76	\$500.00
01-110-6348	Ytime Monthly fees	\$72.94	\$80.74	\$82.18	\$80.00	\$57.31	\$80.00
01-110-6370	Lodging Meetings Travel	\$50.97	\$0.00	\$0.00	\$0.00	\$23.31	\$0.00
01-110-6371	Mileage	\$392.17	\$405.41	\$739.85	\$800.00	\$558.54	\$900.00
01-110-6495	Miscellaneous	\$0.00	\$0.00	\$1,899.00	\$50.00	\$0.00	\$50.00
01-110-6710	Office Supplies Yuma	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-110-6735	Rent Yuma	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$2,250.00	\$3,000.00
01-110-6745	Phone Service/Internet Yuma	\$1,950.69	\$2,922.50	\$1,502.25	\$2,200.00	\$662.62	\$2,200.00
01-110-6795	Miscellaneous Yuma	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-110-8941	Cap Outlay \$500 \$4999.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Expenses</b>		<b>\$62,930.41</b>	<b>\$70,145.84</b>	<b>\$73,426.06</b>	<b>\$76,239.62</b>	<b>\$55,682.03</b>	<b>\$84,479.21</b>

**115 - Central Services**

**Revenues**

		<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Actual</b>	<b>2026 Budget</b>
01-115-4226	State Grant Award	\$0.00	\$0.00	\$1,145.00	\$1,145.00	\$0.00	\$1,145.00
01-115-4660	Reimbursement	\$115.67	\$119,096.78	\$1,468.09	\$15,600.00	\$9,268.12	\$15,600.00
<b>Total Revenues</b>		<b>\$115.67</b>	<b>\$119,096.78</b>	<b>\$2,613.09</b>	<b>\$16,745.00</b>	<b>\$9,268.12</b>	<b>\$16,745.00</b>

**Expenses**

		<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Actual</b>	<b>2026 Budget</b>
01-115-6142	Workmens Comp	\$25,653.18	\$126,157.66	\$14,042.51	\$15,000.00	\$9,308.92	\$15,000.00
01-115-6311	Postage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-115-6345	Phone Service/Internet	\$0.00	\$0.00	\$0.00	\$600.00	\$0.00	\$0.00
01-115-6348	Payroll Monthly Fees	\$0.00	\$0.00	\$2,680.50	\$3,500.00	\$2,481.87	\$3,500.00
01-115-6362	Computer Support All dept	\$4,474.50	\$4,272.44	\$2,160.41	\$4,500.00	\$10,974.53	\$4,500.00
01-115-6370	Lodging Travel Teryx	\$665.00	\$250.00	\$1,800.00	\$2,000.00	\$1,000.00	\$2,000.00
01-115-6495	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-115-6500	State Grant Expense	\$0.00	\$0.00	\$0.00	\$1,145.00	\$1,142.45	\$1,145.00
01-115-6700	ADA Compliance	\$0.00	\$0.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00
<b>Total Expenses</b>		<b>\$30,792.68</b>	<b>\$130,680.10</b>	<b>\$20,683.42</b>	<b>\$29,745.00</b>	<b>\$24,907.77</b>	<b>\$29,145.00</b>

**120 - 311 Birch & Kirk Maintenance**

**Revenues**

		<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Actual</b>	<b>2026 Budget</b>
01-120-4970	Insurance Reimbursement	\$0.00	\$0.00	\$3,910.00	\$0.00	\$0.00	\$0.00
<b>Total Revenues</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,910.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**Expenses**

		<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Actual</b>	<b>2026 Budget</b>
01-120-6220	311 Birch Supplies	\$80.96	\$0.00	\$0.00	\$500.00	\$25.62	\$500.00
01-120-6340	Utilities 311 Birch	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-120-6341	Utilities Kirk House	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-120-6366	R & M 311 Birch	\$1,516.21	\$1,006.64	\$2,914.98	\$2,500.00	\$435.89	\$2,500.00
01-120-6367	R & M Kirk House	\$196.96	\$3,790.12	\$667.82	\$2,500.00	\$1,112.02	\$2,500.00
01-120-6720	Kirk House Supplies	\$0.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00
01-120-8920	Cap Outlay Bldgs & Major Impr	\$0.00	\$0.00	\$4,382.10	\$5,000.00	\$0.00	\$5,000.00
<b>Total Expenses</b>		<b>\$1,794.13</b>	<b>\$4,796.76</b>	<b>\$7,964.90</b>	<b>\$11,000.00</b>	<b>\$1,573.53</b>	<b>\$11,000.00</b>

**201 - District Attorney**

**Expenses**

		<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Actual</b>	<b>2026 Budget</b>
01-201-6350	Professional Services	\$261,984.84	\$261,985.08	\$277,704.00	\$277,704.00	\$208,278.00	\$289,339.00
<b>Total Expenses</b>		<b>\$261,984.84</b>	<b>\$261,985.08</b>	<b>\$277,704.00</b>	<b>\$277,704.00</b>	<b>\$208,278.00</b>	<b>\$289,339.00</b>



**301 - Sheriff Expenses**

		<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Actual</b>	<b>2026 Budget</b>
01-301-6110	Salaries Elected Officials	\$84,846.00	\$85,011.47	\$85,016.04	\$85,016.00	\$63,762.03	\$85,016.00
01-301-6111	Salaries Permanent	\$491,194.89	\$455,215.34	\$486,801.63	\$585,772.64	\$435,579.48	\$603,886.40
01-301-6112	Salaries Temp./Part time	\$3,774.28	\$7,134.75	\$1,389.15	\$4,000.00	\$0.00	\$5,000.00
01-301-6113	Salaries Special Ops/MajorCrim	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-301-6114	Salaries Overtime	\$9,617.49	\$16,059.59	\$28,967.15	\$40,000.00	\$12,344.54	\$40,000.00
01-301-6115	Annual Buyout/Personal Leave	\$1,374.98	\$731.40	\$0.00	\$1,000.00	\$0.00	\$1,000.00
01-301-6142	Workmens Comp	\$15,995.60	\$17,311.57	\$14,476.72	\$16,000.00	\$9,896.38	\$16,000.00
01-301-6143	Health Insurance	\$122,588.74	\$146,952.06	\$156,115.72	\$140,000.00	\$128,081.27	\$190,008.36
01-301-6144	FICA	\$42,694.92	\$40,000.22	\$43,022.15	\$54,757.83	\$36,516.37	\$56,220.03
01-301-6145	Retirement	\$28,605.09	\$26,879.41	\$28,675.59	\$35,789.43	\$24,966.99	\$34,495.12
01-301-6210	Office Supplies	\$4,337.57	\$4,488.44	\$4,026.72	\$5,000.00	\$3,664.06	\$6,000.00
01-301-6220	Operating Supplies	\$4,205.52	\$1,554.07	\$2,482.80	\$7,000.00	\$6,924.36	\$9,000.00
01-301-6225	Uniforms	\$5,898.45	\$8,006.95	\$12,240.02	\$15,000.00	\$12,128.97	\$12,000.00
01-301-6227	Fuel/Oil Changes	\$53,539.25	\$39,077.13	\$47,920.29	\$65,000.00	\$42,806.13	\$65,000.00
01-301-6230	Maintenance Supplies	\$5,621.40	\$3,486.51	\$1,548.01	\$4,500.00	\$3,505.52	\$5,000.00
01-301-6239	Tires/Tubes	\$7,594.24	\$4,797.45	\$5,059.89	\$6,500.00	\$1,938.08	\$6,500.00
01-301-6311	Postage	\$990.98	\$626.27	\$834.46	\$700.00	\$795.66	\$700.00
01-301-6320	Printing	\$5.20	\$154.26	\$292.73	\$500.00	\$0.00	\$500.00
01-301-6325	GBMJ-Marijuana Grant Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-301-6330	Advertising & Legal Notices	\$0.00	\$230.55	\$0.00	\$300.00	\$0.00	\$300.00
01-301-6335	Rent	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-301-6338	Dues	\$24.41	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00
01-301-6340	Yuma Utilities	\$1,619.39	\$1,583.34	\$1,536.88	\$1,800.00	\$1,169.75	\$1,800.00
01-301-6345	Phone Service	\$9,409.16	\$8,878.70	\$8,025.14	\$12,000.00	\$4,862.81	\$12,000.00
01-301-6348	Payroll Monthly Fees	\$409.59	\$443.98	\$442.05	\$400.00	\$635.13	\$800.00
01-301-6350	Professional Services	\$6,402.11	\$2,645.17	\$4,520.01	\$20,000.00	\$2,890.86	\$20,000.00
01-301-6361	R & M Vehicle	\$14,382.25	\$16,944.43	\$26,743.66	\$30,000.00	\$16,661.80	\$30,000.00
01-301-6362	Computer Support/Software/Net	\$7,557.17	\$5,740.21	\$6,155.19	\$6,000.00	\$3,247.00	\$6,000.00

**301 - Sheriff Expenses**

01-301-6363	R & M Ofc Mach & Equipment	\$2,436.77	\$1,829.42	\$1,078.36	\$4,000.00	\$1,678.53	\$4,000.00
01-301-6364	Annual Fees	\$12,837.11	\$40,467.38	\$57,142.22	\$56,000.00	\$78,757.82	\$56,000.00
01-301-6370	Lodging Meetings Travel	\$927.00	\$523.48	\$3,218.59	\$4,000.00	\$3,057.11	\$4,000.00
01-301-6371	Mileage	\$26.32	\$4,671.32	\$352.05	\$350.00	\$0.00	\$350.00
01-301-6380	Employee Training	\$18,559.69	\$6,236.87	\$10,256.16	\$15,000.00	\$7,275.98	\$15,000.00
01-301-6460	Investigation Expense	\$2,199.47	\$3,599.15	\$1,687.82	\$1,500.00	\$1,596.71	\$2,500.00
01-301-6490	Search & Rescue	\$0.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00
01-301-6491	Drug Task Force	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-301-6492	Transfer Out - Victims Asst 20%	\$13,000.00	\$13,000.00	\$13,000.00	\$15,000.00	\$15,000.00	\$15,000.00
01-301-6495	Miscellaneous	\$1,237.61	\$679.00	\$2,054.67	\$2,500.00	(\$186.21)	\$2,500.00
01-301-6496	Fair Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-301-6500	Civil Fee Refund	\$0.00	\$12,708.99	\$27.00	\$100.00	\$0.00	\$100.00
01-301-6510	Insurance (UPS)	\$0.00	\$0.00	\$0.00	\$0.00	\$270.00	\$0.00
01-301-6511	Insurance Claim Expense	\$0.00	\$26,500.00	\$6,178.02	\$25,000.00	\$0.00	\$25,000.00
01-301-6512	Insurance Repairs	\$0.00	\$983.35	\$0.00	\$0.00	\$0.00	\$0.00
01-301-6520	K-9 Expenses	\$443.03	\$2,024.95	\$1,694.04	\$1,500.00	\$257.94	\$0.00
01-301-6545	Court Security Grant Expense	\$24.50	\$6.99	\$0.00	\$0.00	\$0.00	\$0.00
01-301-8940	Capital Outlay \$5000 & Up	\$0.00	\$0.00	\$0.00	\$20,000.00	\$7,100.00	\$25,000.00
01-301-8941	Capital Outlay \$500 \$4999.99	\$4,508.29	\$8,589.00	\$0.00	\$5,000.00	\$0.00	\$15,000.00
<b>Total Expenses</b>		<b>\$978,888.47</b>	<b>\$1,015,773.17</b>	<b>\$1,062,980.93</b>	<b>\$1,287,585.90</b>	<b>\$927,185.07</b>	<b>\$1,372,275.91</b>

**302 - Jail****Revenues**

		<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Actual</b>	<b>2026 Budget</b>
01-302-4225	SCAAP FED Grant Funds	\$29,068.62	\$26,188.00	\$0.00	\$5,000.00	\$3,425.88	\$5,000.00
01-302-4455	OBH Reimbursement (Office of Behavioral Health)	\$128,242.53	\$123,246.05	\$80,471.90	\$90,100.00	\$43,650.00	\$56,600.00
01-302-4600	D.O.C. Log	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-302-4610	Inmate Boarding	\$36,109.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-302-4615	Work Release	\$1,740.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-302-4620	Detention	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-302-4650	Bond & Fingerprint Fees	\$2,036.84	\$975.37	\$0.00	\$3,000.00	\$0.00	\$3,000.00
01-302-4655	Court Security Grant Reimb	\$45,000.00	\$51,686.32	\$10,622.02	\$14,000.00	\$9,430.40	\$14,000.00
01-302-4985	Restitution	\$0.00	\$0.00	\$32.50	\$0.00	\$0.00	\$0.00
01-302-4990	Miscellaneous	\$1,382.78	\$971.30	\$0.00	\$2,000.00	\$0.00	\$2,000.00
<b>Total Revenues</b>		<b>\$243,579.99</b>	<b>\$203,067.04</b>	<b>\$91,126.42</b>	<b>\$114,100.00</b>	<b>\$56,506.28</b>	<b>\$80,600.00</b>

**302- Jail Expenses**

		<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Actual</b>	<b>2026 Budget</b>
01-302-6111	Salaries Permanent	\$363,690.02	\$254,356.42	\$193,743.99	\$191,024.40	\$111,676.50	\$153,381.60
01-302-6112	Salaries Temp./Part time	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-302-6113	Additional Straight Time	\$23,651.52	\$11,397.90	\$8,243.27	\$12,000.00	\$1,771.44	\$7,500.00
01-302-6114	Salaries Overtime	\$59,664.85	\$7,000.88	\$2,289.47	\$7,500.00	\$3,376.98	\$7,500.00
01-302-6115	Annual Buyout/Personal Leave	\$6,115.05	\$6,943.92	\$0.00	\$0.00	\$0.00	\$0.00
01-302-6142	Workmens Comp	\$19,434.90	\$19,147.82	\$14,588.12	\$14,588.12	\$5,946.54	\$7,000.00
01-302-6143	Health Insurance	\$93,477.52	\$60,322.75	\$44,812.82	\$73,000.00	\$20,681.64	\$29,945.64
01-302-6144	FICA	\$33,109.86	\$20,194.61	\$14,789.87	\$16,105.12	\$8,943.13	\$12,881.19
01-302-6145	Retirement	\$18,346.59	\$12,856.68	\$9,687.16	\$10,526.22	\$5,583.78	\$8,419.08
01-302-6210	Office Supplies	\$2,012.86	\$637.21	\$263.85	\$4,000.00	\$0.00	\$4,000.00
01-302-6220	Operating Supplies	\$5,628.06	\$1,585.23	\$0.00	\$7,000.00	\$0.00	\$7,000.00
01-302-6221	Operating Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-302-6222	Food & Meals Jail	\$108,024.16	\$3,645.77	\$135.83	\$1,500.00	\$77.94	\$1,500.00
01-302-6223	Prisoner Prescriptions	\$735.28	\$0.00	\$0.00	\$7,500.00	\$0.00	\$7,500.00
01-302-6224	Prisoner Medical Services	\$4,746.08	\$593.15	\$1,620.02	\$7,500.00	\$1,075.98	\$7,500.00
01-302-6225	Uniforms	\$3,843.60	\$2,626.61	\$2,126.14	\$2,000.00	\$987.80	\$3,500.00
01-302-6230	Jail Kitchen Supplies	\$1,208.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-302-6240	Inmate Welfare	\$4,274.27	\$6,656.66	\$0.00	\$0.00	\$0.00	\$0.00
01-302-6311	Postage	\$0.00	\$19.06	\$0.00	\$100.00	\$0.00	\$100.00
01-302-6315	Transport/Assist Prisoners	\$1,637.84	\$6,100.05	\$5,716.96	\$20,000.00	\$7,205.57	\$20,000.00
01-302-6345	Phone Service	\$1,981.14	\$2,231.67	\$1,955.78	\$2,000.00	\$1,648.78	\$2,000.00
01-302-6348	Payroll Monthly Fees	\$356.52	\$267.16	\$155.43	\$300.00	\$110.94	\$300.00
01-302-6350	Professional Services	\$7,969.63	\$2,616.00	\$0.00	\$12,000.00	\$45.00	\$12,000.00
01-302-6355	OBH Reimbursable Expenses (Office of Behavioral Heal	\$116,989.50	\$123,916.80	\$87,104.48	\$58,200.00	\$43,359.09	\$56,600.00
01-302-6361	Vehicle Repair & Maintenance	\$0.00	\$1,062.00	\$890.12	\$5,000.00	\$1,423.12	\$5,000.00
01-302-6362	Computer Support/Software/Net	\$3,041.44	\$3,120.52	\$4,468.03	\$3,500.00	\$860.73	\$3,500.00
01-302-6363	R&M Office Machines Equipment	\$2,050.19	\$1,309.45	\$187.24	\$4,000.00	\$717.19	\$4,000.00
01-302-6364	Annual Fees	\$13,162.55	\$16,130.87	\$10,127.83	\$10,000.00	\$9,994.34	\$10,000.00
01-302-6370	Lodging Meetings Travel	\$68.29	\$685.63	\$0.00	\$400.00	\$429.25	\$400.00
01-302-6371	Mileage	\$0.00	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00
01-302-6380	Employee Training	\$10,437.08	\$9,130.40	\$3,592.32	\$5,000.00	\$1,004.23	\$5,000.00
01-302-6392	Boarding Prisoners	\$29,820.12	\$96,775.31	\$139,166.31	\$280,862.40	\$212,321.96	\$300,000.00
01-302-6495	Miscellaneous	\$481.50	\$235.32	\$0.00	\$1,000.00	\$0.00	\$1,000.00
01-302-6510	Inmate Insurance	\$5,421.60	\$5,484.00	\$5,744.88	\$6,000.00	\$5,949.60	\$7,000.00
01-302-6511	Insurance Claim Expense	\$0.00	\$0.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00
01-302-6545	Court Security Grant Expense	\$24.50	\$0.00	\$0.00	\$6,000.00	\$0.00	\$6,000.00
01-302-6994	Fed SCAAP Funds Pd	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-302-8941	Capital Outlay \$500 \$4999.99	\$599.80	\$0.00	\$0.00	\$5,000.00	\$0.00	\$1,300.00
Need account #	Capital Outlay \$5000 and up						\$5,000.00
<b>Total Expenses</b>		<b>\$942,005.00</b>	<b>\$677,049.85</b>	<b>\$551,409.92</b>	<b>\$798,906.26</b>	<b>\$445,191.53</b>	<b>\$722,127.51</b>



**403 - Emergency Medical Services**

**Expenses**

		<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Actual</b>	<b>2026 Budget</b>
01-403-6350	Professional Services	\$4,000.00	\$1,500.00	\$0.00	\$0.00	\$1,000.00	\$0.00
01-403-6352	Contribution/Donation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$240,000.00
01-403-6361	R & M Mach Equip. Vehicle	\$86.65	\$0.00	\$0.00	\$0.00	\$1,430.81	\$0.00
01-403-6380	Training	\$0.00	\$0.00	\$0.00	\$0.00	\$17,744.47	\$0.00
01-403-6495	Miscellaneous	\$1,225.76	\$105.04	\$0.00	\$500.00	\$6,015.22	\$500.00
01-403-6510	Insurance	\$4,766.53	\$4,889.33	\$5,069.10	\$5,000.00	\$6,670.69	\$5,000.00
01-403-8940	Capital Outlay	\$0.00	\$7,240.05	\$189,602.78	\$240,000.00	\$60,000.00	\$0.00
<b>Total Expenses</b>		<b>\$10,078.94</b>	<b>\$13,734.42</b>	<b>\$194,671.88</b>	<b>\$245,500.00</b>	<b>\$92,861.19</b>	<b>\$245,500.00</b>

**405 - E911 - Commissioners**

**Revenues**

		<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Actual</b>	<b>2026 Budget</b>
01-405-4660	Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenues</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**Expenses**

		<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Actual</b>	<b>2026 Budget</b>
01-405-6111	Salaries Permanent	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-405-6114	Salaries Overtime	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-405-6115	Annual Buyout/Personal Leave	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-405-6143	Health Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-405-6144	FICA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-405-6145	Retirement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-405-6350	Professional Services	\$520,000.00	\$572,000.00	\$600,600.00	\$600,600.00	\$600,600.00	\$618,618.00
<b>Total Expenses</b>		<b>\$520,000.00</b>	<b>\$572,000.00</b>	<b>\$600,600.00</b>	<b>\$600,600.00</b>	<b>\$600,600.00</b>	<b>\$618,618.00</b>

**406 - Emergency Preparedness**

**Revenues**

		<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Actual</b>	<b>2026 Budget</b>
01-406-4225	EMPG Fed Grant Funds Reimb	\$2,123.23	\$28,571.61	\$46,340.98	\$43,342.00	\$11,149.84	\$40,000.00
01-406-4226	Federal Grant Award	\$0.00	\$0.00	\$4,934.97	\$0.00	\$0.00	\$23,042.25
01-406-4290	Misc Emerg Mgr	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-406-4291	OEM Misc Grant Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenues</b>		<b>\$2,123.23</b>	<b>\$28,571.61</b>	<b>\$51,275.95</b>	<b>\$43,342.00</b>	<b>\$11,149.84</b>	<b>\$63,042.25</b>

**Expenses**

		<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Actual</b>	<b>2026 Budget</b>
01-406-6111	Salaries Permanent	\$0.00	\$35,682.51	\$62,000.04	\$63,864.94	\$47,898.72	\$65,780.89
01-406-6112	Salaries Temp/Part time	\$12,169.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-406-6114	Salaries Overtime	\$0.00	\$541.42	\$541.42	\$0.00	\$0.00	\$550.00
01-406-6142	Workmens Comp	\$47.16	\$52.16	\$170.82	\$175.00	\$313.12	\$350.00
01-406-6143	Health Insurance	\$0.00	\$8,661.60	\$10,027.89	\$11,000.00	\$7,552.17	\$26,040.96
01-406-6144	FICA	\$930.95	\$2,633.71	\$4,628.47	\$4,885.67	\$3,536.91	\$5,074.31
01-406-6145	Retirement	\$0.00	\$1,672.03	\$3,099.96	\$3,193.25	\$2,394.90	\$3,289.04
01-406-6210	Office Supplies	\$81.19	\$350.14	\$161.47	\$150.00	\$0.00	\$250.00
01-406-6311	Postage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
01-406-6330	Advertising & Legal	\$0.00	\$0.00	\$0.00	\$0.00	\$900.47	\$500.00
01-406-6335	Lease/Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-406-6345	Phone Service	\$2,112.68	\$2,443.43	\$1,638.28	\$2,000.00	\$1,045.08	\$2,250.00
01-406-6348	Payroll Monthly Fees	\$0.00	\$6.61	\$78.99	\$80.00	\$57.31	\$100.00
01-406-6350	Professional Services	\$224.94	\$1,153.33	\$660.69	\$250.00	\$468.00	\$500.00
01-406-6355	Rent	\$720.00	\$0.00	\$1,500.00	\$0.00	\$0.00	\$0.00
01-406-6362	Computer Support/Internet	\$529.23	\$10,155.36	\$101.09	\$500.00	\$5,576.95	\$6,000.00
01-406-6363	R & M Mach & Equip	\$298.06	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
01-406-6370	Lodging Meetings Travel	\$859.37	\$2,462.03	\$1,740.20	\$1,500.00	\$781.66	\$1,500.00
01-406-6371	Mileage	\$1,573.56	\$3,018.17	\$2,150.83	\$2,000.00	\$1,491.88	\$3,000.00
01-406-6495	Miscellaneous	\$2,397.00	\$1,918.19	\$2,599.92	\$2,000.00	\$579.29	\$4,550.00
01-406-6500	Federal Grant Expense	\$0.00	\$0.00	\$5,024.20	\$0.00	\$0.00	\$21,000.00
01-406-8940	Capital Outlay \$5000 & Up	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-406-8941	Capital Outlay \$500 \$4999.99	\$0.00	\$0.00	\$0.00	\$6,500.00	\$390.94	\$2,000.00
<b>Total Expenses</b>		<b>\$21,943.45</b>	<b>\$70,750.69</b>	<b>\$96,124.27</b>	<b>\$98,098.86</b>	<b>\$72,987.40</b>	<b>\$144,235.21</b>

**501 - Irrigation Research  
Expenses**

		<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Actual</b>	<b>2026 Budget</b>
01-501-6350	Professional Services	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$0.00
<b>Total Expenses</b>		<b>\$4,000.00</b>	<b>\$4,000.00</b>	<b>\$4,000.00</b>	<b>\$4,000.00</b>	<b>\$4,000.00</b>	<b>\$0.00</b>

**502 - ECSDD  
Expenses**

		<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Actual</b>	<b>2026 Budget</b>
01-502-6350	Professional Services	\$26,511.00	\$26,395.00	\$11,453.00	\$17,454.00	\$17,454.00	\$16,496.00
<b>Total Expenses</b>		<b>\$26,511.00</b>	<b>\$26,395.00</b>	<b>\$11,453.00</b>	<b>\$17,454.00</b>	<b>\$17,454.00</b>	<b>\$16,496.00</b>

**503 - Golden Plains Extension**

**Revenues**

		<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Actual</b>	<b>2026 Budget</b>
01-503-4990	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$750.00	\$0.00
<b>Total Revenues</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$750.00</b>	<b>\$0.00</b>

**Expenses**

		<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Actual</b>	<b>2026 Budget</b>
01-503-6111	Salaries Permanent	\$33,279.96	\$45,697.54	\$49,034.83	\$56,867.20	\$42,997.05	\$60,074.77
01-503-6112	Salaries Temp./Part time	\$1,497.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-503-6114	Salaries Overtime	\$0.00	\$315.83	\$270.71	\$0.00	\$0.00	\$500.00
01-503-6115	Annual Buyout/Personal Leave	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-503-6142	Workmens Comp	\$47.16	\$49.40	\$36.33	\$40.00	\$12.38	\$40.00
01-503-6143	Health Insurance	\$17,761.80	\$16,136.10	\$21,723.18	\$29,000.00	\$21,060.99	\$29,000.00
01-503-6144	FICA	\$2,243.94	\$3,149.79	\$3,314.26	\$4,350.34	\$2,845.18	\$4,633.97
01-503-6145	Retirement	\$1,664.04	\$2,141.90	\$2,268.16	\$2,843.36	\$2,149.87	\$3,003.74
01-503-6210	Office Supplies	\$3,138.24	\$4,441.08	\$4,195.73	\$4,450.00	\$2,087.34	\$4,450.00
01-503-6311	Postage	\$1,581.30	\$3,519.17	\$1,661.71	\$2,360.00	\$1,072.62	\$2,360.00
01-503-6345	Phone Service	\$1,495.68	\$1,500.69	\$1,169.07	\$4,040.00	\$762.50	\$1,500.00
01-503-6348	Ytime Monthly fees	\$135.59	\$118.98	\$113.88	\$80.00	\$84.11	\$100.00
01-503-6350	Professional Services	\$106,506.00	\$138,368.73	\$143,321.66	\$160,145.00	\$73,725.74	\$162,619.00
01-503-6362	Technology	\$500.00	\$500.00	\$500.00	\$500.00	\$250.00	\$500.00
01-503-6363	R & M Office Mach & Equip	\$900.00	\$900.00	\$900.00	\$900.00	\$450.00	\$900.00
01-503-6370	Lodging Meetings Travel	\$21,132.00	\$18,425.90	\$14,340.00	\$23,340.00	\$14,343.97	\$12,090.00
01-503-6380	Secretarial Training	\$0.00	\$0.00	\$0.00	\$400.00	\$0.00	\$400.00
01-503-6390	Internet Service	\$474.20	\$427.80	\$362.17	\$750.00	\$92.97	\$200.00
01-503-6495	Miscellaneous	\$1,717.74	\$1,662.40	\$3,750.00	\$0.00	\$1,500.00	\$0.00
01-503-6371	GP Mileage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,250.00
01-503-6497	Contract Labor	\$3,108.60	\$0.00	\$0.00	\$2,800.00	\$0.00	\$2,800.00
01-503-8941	Capital Outlay \$500 \$4999.99	\$0.00	\$6,000.45	\$0.00	\$2,500.00	\$0.00	\$2,500.00
<b>Total Expenses</b>		<b>\$197,184.03</b>	<b>\$243,355.76</b>	<b>\$246,961.69</b>	<b>\$295,365.90</b>	<b>\$163,434.72</b>	<b>\$298,921.48</b>

**504 - Northeast Colorado Bookmobile**

**Expenses**

		2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget
01-504-6350	Professional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Expenses</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**505 - Veterans' Officer**

**Revenues**

		2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget
01-505-4660	Reimb State CO DMV	\$14,400.00	\$13,730.00	\$39,415.14	\$26,000.00	\$5,365.98	\$10,731.00
<b>Total Revenues</b>		<b>\$14,400.00</b>	<b>\$13,730.00</b>	<b>\$39,415.14</b>	<b>\$26,000.00</b>	<b>\$5,365.98</b>	<b>\$10,731.00</b>

**Expenses**

		2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget
01-505-6111	Salaries Permanent	\$0.00	\$21,999.96	\$23,950.00	\$23,793.00	\$17,844.75	\$24,506.79
01-505-6112	Salaries Temp/PT	\$10,800.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-505-6114	Salaries Overtime	\$0.00	\$541.42	\$270.71	\$0.00	\$0.00	\$0.00
01-505-6142	Workmen s Compensation	\$47.16	\$37.49	\$22.61	\$0.00	\$26.34	\$0.00
01-505-6143	Health Insurance	\$0.00	\$39.84	\$199.90	\$200.00	\$119.97	\$200.00
01-505-6144	FICA	\$826.20	\$1,724.42	\$1,852.87	\$1,820.16	\$1,365.12	\$1,874.77
01-505-6145	Retirement	\$0.00	\$1,008.37	\$378.75	\$0.00	\$0.00	\$0.00
01-505-6210	Office Supplies	\$7.16	\$71.77	\$418.71	\$250.00	\$0.00	\$250.00
01-505-6311	Postage	\$0.00	\$0.00	\$0.00	\$100.00	\$0.00	\$0.00
01-505-6345	Phone Service/Internet	\$0.00	\$0.00	\$0.00	\$360.00	\$0.00	\$0.00
01-505-6348	Payroll Monthly Fees	\$0.00	\$6.61	\$50.68	\$80.00	\$30.51	\$80.00
01-505-6370	Travel & Meetings	\$753.87	\$2,542.39	\$0.00	\$1,900.00	\$451.66	\$1,900.00
01-505-6371	Mileage	\$2,431.78	\$3,177.20	\$1,353.04	\$3,000.00	\$796.12	\$3,000.00
01-505-6495	Miscellaneous	\$61.69	\$220.85	\$326.80	\$437.00	\$56.65	\$437.00
<b>Total Expenses</b>		<b>\$14,927.86</b>	<b>\$31,370.32</b>	<b>\$28,824.07</b>	<b>\$31,940.16</b>	<b>\$20,691.12</b>	<b>\$32,248.56</b>

**506 - County Fair  
Revenues**

	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Actual</b>	<b>2026 Budget</b>
01-506-4110 Transfer In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-506-4700 Race Horse Entry Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-506-4702 NFR Ticket Sales	\$5,126.00	\$4,539.40	\$4,077.00	\$3,000.00	\$0.00	\$3,000.00
01-506-4704 Camper Spaces	\$2,640.00	\$2,060.00	\$2,280.00	\$2,000.00	\$2,540.00	\$2,000.00
01-506-4706 Carnival	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00
01-506-4708 Commercial Booths	\$2,240.00	\$1,915.00	\$1,710.00	\$1,000.00	\$2,110.00	\$2,000.00
01-506-4710 Food Booths	\$1,200.00	\$1,200.00	\$350.00	\$1,000.00	\$1,350.00	\$4,000.00
01-506-4712 Ticket Sales	\$35,753.60	\$37,005.87	\$40,262.34	\$40,000.00	\$17,873.49	\$40,000.00
01-506-4714 Rodeo Sponsors	\$34,750.00	\$36,370.00	\$49,250.00	\$45,000.00	\$48,310.00	\$45,000.00
01-506-4715 Night Show Sponsors	\$0.00	\$0.00	\$0.00	\$10,000.00	\$3,000.00	\$10,000.00
01-506-4716 General Sponsors	\$11,756.00	\$21,232.00	\$2,800.00	\$15,000.00	\$6,000.00	\$15,000.00
01-506-4718 County Event Sponsors	\$3,000.00	\$2,800.00	\$2,600.00	\$5,000.00	\$1,400.00	\$5,000.00
01-506-4720 Ranch Rodeo Sponsors	\$0.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00
01-506-4740 Donations & Misc	\$350.00	\$1,450.00	\$750.00	\$1,000.00	\$175.00	\$1,000.00
01-506-4750 County Contribution	\$0.00	\$0.00	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00
01-506-4760 Kid Growth	\$0.00	\$0.00	\$0.00	\$0.00	\$1,826.15	\$5,000.00
01-506-4770 Round Robin Sponsorship	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$750.00
01-506-4780 Startup Cash for Outside Bank Account	\$0.00	\$0.00	\$11,000.00	\$11,000.00	\$11,000.00	\$11,000.00
01-506-4930 Miscellaneous	\$6,903.89	\$21,840.00	\$25,974.04	\$0.00	\$74,454.16	\$10,000.00
01-506-4940 Draft Horse Pull Sponsors	\$3,000.00	\$4,350.00	\$7,350.00	\$6,000.00	\$10,500.00	\$7,000.00
01-506-4941 Draft Horse Show Sponsors	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00	\$2,000.00
01-506-4945 Open Class Premium Sponsors	\$0.00	\$0.00	\$3,090.00	\$0.00	\$920.00	\$1,000.00
01-506-4950 4 H Premium Sponsors	\$14,160.00	\$20,255.00	\$11,947.00	\$13,000.00	\$15,288.00	\$13,000.00
<b>Total Revenues</b>	<b>\$120,879.49</b>	<b>\$155,017.27</b>	<b>\$263,440.38</b>	<b>\$255,000.00</b>	<b>\$296,746.80</b>	<b>\$281,250.00</b>

**506- Fair Expenses**

		<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Actual</b>	<b>2026 Budget</b>
01-506-6111	Salaries Permanent	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-506-6112	Salaries Temp./Part time	\$4,388.73	\$1,544.82	\$631.64	\$5,000.00	\$448.00	\$0.00
01-506-6115	Annual Buyout/Personal Leave	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-506-6142	Workmens Comp	\$975.60	\$509.25	\$61.23	\$957.93	\$0.00	\$0.00
01-506-6143	Health Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-506-6144	FICA	\$335.73	\$118.18	\$48.33	\$765.00	\$34.28	\$0.00
01-506-6145	Retirement	\$135.15	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00
01-506-6220	Operating Supplies	\$12,874.38	\$8,704.56	\$8,559.74	\$9,000.00	\$6,019.12	\$9,000.00
01-506-6227	Fuel/Oil/Antifreeze	\$458.81	\$648.46	\$272.75	\$800.00	\$826.67	\$1,000.00
01-506-6230	Office Supplies	\$778.81	\$2,426.87	\$1,810.64	\$1,200.00	\$701.10	\$1,200.00
01-506-6311	Postage	\$925.70	\$1,116.46	\$662.15	\$1,000.00	\$10.10	\$1,000.00
01-506-6330	Advertising & Legal Notices	\$8,980.96	\$7,030.96	\$9,189.25	\$10,000.00	\$9,140.00	\$10,000.00
01-506-6338	Dues & Licenses	\$459.37	\$239.37	\$299.03	\$200.00	\$570.00	\$750.00
01-506-6340	Utilities	\$4,277.85	\$1,552.64	\$0.00	\$4,000.00	\$0.00	\$4,000.00
01-506-6345	Phone Service	\$210.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-506-6348	Carnival	\$3,500.00	\$6,500.00	\$12,148.68	\$10,000.00	\$3,600.00	\$10,000.00
01-506-6349	Ranch Rodeo	\$700.00	\$700.00	\$0.00	\$0.00	\$0.00	\$0.00
01-506-6350	Professional Services	\$21,359.88	\$19,067.29	\$20,696.98	\$22,000.00	\$13,792.00	\$22,000.00
01-506-6351	Parade Expenses	\$2,983.00	\$2,290.00	\$3,295.00	\$3,500.00	\$2,927.50	\$3,500.00
01-506-6352	Rodeo	\$64,604.77	\$59,697.71	\$73,006.93	\$82,000.00	\$86,858.79	\$99,000.00
01-506-6353	Shows	\$41,913.35	\$18,447.61	\$28,992.27	\$10,000.00	\$7,736.18	\$10,000.00
01-506-6354	Open Class Premiums	\$0.00	\$0.00	\$1,820.00	\$2,500.00	\$275.00	\$2,500.00
01-506-6355	Judges	\$7,641.27	\$9,260.85	\$9,151.25	\$12,000.00	\$12,226.00	\$12,000.00

**506- Fair Expenses**

01-506-6356	Races	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-506-6357	4 H Premiums	\$15,265.19	\$14,213.97	\$14,051.43	\$18,000.00	\$14,497.00	\$18,000.00
01-506-6358	County Events	\$6,191.05	\$6,415.15	\$5,767.50	\$6,500.00	\$7,932.50	\$8,000.00
01-506-6359	Queen Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-506-6360	NFR Ticket Purchase	\$3,406.00	\$3,450.00	\$3,854.00	\$4,000.00	\$3,900.00	\$4,000.00
01-506-6361	R & M Mach Equip & Vehicle	\$267.80	\$0.00	\$372.99	\$350.00	\$0.00	\$350.00
01-506-6366	R & M Buildings & Arena	\$414.03	\$2,888.60	\$272.50	\$1,000.00	\$1,883.95	\$1,000.00
01-506-6367	Photography	\$0.00	\$0.00	\$450.00	\$2,000.00	\$3,000.00	\$3,000.00
01-506-6368	Training	\$0.00	\$0.00	\$1,925.95	\$5,000.00	\$0.00	\$2,500.00
01-506-6369	Kid Growth	\$0.00	\$0.00	\$0.00	\$10,000.00	\$2,439.22	\$10,000.00
01-506-6370	Board Expense	\$1,847.84	\$1,507.66	\$2,221.39	\$1,500.00	\$1,391.46	\$1,500.00
01-506-6371	Mileage	\$0.00	\$1,473.91	\$320.32	\$1,000.00	\$0.00	\$1,000.00
01-506-6372	Round Robin Scholarships	\$1,503.00	\$750.00	\$750.00	\$0.00	\$750.00	\$750.00
01-506-6460	Draft Horse Pull Award	\$3,000.00	\$4,850.00	\$6,800.00	\$6,000.00	\$8,198.00	\$6,000.00
01-506-6495	Miscellaneous	\$6,186.03	\$9,190.73	\$10,399.45	\$10,000.00	\$29,182.02	\$10,000.00
01-506-6497	Contract Labor	\$0.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00
01-506-6510	Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-506-6640	Night Show Tickets Refunded	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-506-6880	Startup Cash for Outside Bank Account	\$0.00	\$11,850.00	\$22,000.00	\$11,000.00	\$27,750.00	\$11,000.00
01-506-7750	Transfer outside acct	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-506-8941	Capital Outlay \$500 \$4999.99	\$0.00	\$1,212.00	\$0.00	\$0.00	\$4,943.86	\$5,000.00
<b>Total Expenses</b>		<b>\$215,584.88</b>	<b>\$197,657.05</b>	<b>\$239,831.40</b>	<b>\$252,772.93</b>	<b>\$251,032.75</b>	<b>\$269,050.00</b>

**507 - Fair Grounds Maintenance**

**Revenues**

		<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Actual</b>	<b>2026 Budget</b>
01-507-4700	Horse Races	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-507-4930	Stall Rent	\$4,635.00	\$5,560.00	\$4,916.00	\$2,500.00	\$3,625.00	\$2,500.00
01-507-4940	RV Rent	\$7,069.00	\$5,962.50	\$5,836.28	\$8,000.00	\$10,726.06	\$8,000.00
01-507-4960	Rent Concession Bldg	\$8,723.00	\$4,185.00	\$2,500.00	\$3,000.00	\$3,375.00	\$3,000.00
01-507-4970	Sale of Assets	\$0.00	\$0.00	\$3,635.00	\$0.00	\$2,491.00	\$0.00
01-507-4990	Misc Fairgrounds	\$405.00	\$485.79	\$29.75	\$0.00	\$15.00	\$0.00
<b>Total Revenues</b>		<b>\$20,832.00</b>	<b>\$16,193.29</b>	<b>\$16,917.03</b>	<b>\$13,500.00</b>	<b>\$20,232.06</b>	<b>\$13,500.00</b>

**Expenses**

		<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Actual</b>	<b>2026 Budget</b>
01-507-6111	Salaries Permanent	\$27,203.28	\$39,447.55	\$21,216.00	\$22,401.60	\$16,801.20	\$23,504.00
01-507-6112	Salaries Temp./Part time	\$849.13	\$1,505.63	\$21,389.40	\$25,000.00	\$15,750.00	\$25,000.00
01-507-6114	Salaries Overtime	\$0.00	\$4,664.25	\$812.13	\$5,000.00	\$0.00	\$5,000.00
01-507-6142	Workmens Comp	\$587.38	\$550.00	\$526.14	\$600.00	\$1,306.53	\$1,500.00
01-507-6143	Health Insurance	\$7,412.56	\$11,591.90	\$9,507.68	\$10,000.00	\$7,140.42	\$10,400.00
01-507-6144	FICA	\$2,040.21	\$3,228.74	\$3,077.17	\$4,008.72	\$2,300.94	\$4,093.06
01-507-6145	Retirement	\$1,206.88	\$1,997.23	\$1,080.27	\$1,370.08	\$840.06	\$1,175.20
01-507-6210	Office Supplies	\$0.00	\$0.00	\$938.58	\$500.00	\$293.89	\$500.00
01-507-6227	Fuel/Oil	\$1,727.15	\$2,417.76	\$2,385.16	\$3,000.00	\$1,770.77	\$3,000.00
01-507-6230	R&M Supplies	\$4,052.96	\$3,247.28	\$4,922.26	\$4,500.00	\$3,151.97	\$4,500.00
01-507-6340	Utilities	\$18,030.62	\$24,490.03	\$17,206.62	\$30,000.00	\$16,251.72	\$30,000.00
01-507-6345	Cell Phone Service	\$0.00	\$358.33	\$428.05	\$480.00	\$353.26	\$480.00
01-507-6346	Internet	\$750.00	\$2,250.00	\$2,258.28	\$2,300.00	\$1,893.63	\$2,300.00
01-507-6348	Payroll Monthly Fees	\$0.00	\$6.61	\$187.69	\$160.00	\$141.58	\$160.00
01-507-6350	Professional Services	\$9,758.81	\$6,901.73	\$2,562.27	\$6,000.00	\$7,802.72	\$15,000.00
01-507-6355	Machine Hire	\$0.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00
01-507-6361	R&M Mach Equip Vehicle	\$5,224.54	\$6,883.53	\$5,100.11	\$4,000.00	\$2,285.14	\$4,000.00
01-507-6366	R&M Buildings & Arena	\$13,169.05	\$14,804.27	\$10,142.87	\$10,000.00	\$7,001.29	\$10,000.00
01-507-6371	Mileage	\$0.00	\$532.30	\$296.85	\$250.00	\$315.12	\$500.00
01-507-6495	Miscellaneous	\$677.83	\$1,620.78	\$259.35	\$500.00	\$752.00	\$500.00
01-507-6640	Refund	\$0.00	\$500.00	\$29.97	\$0.00	\$0.00	\$0.00
01-507-8920	Capital Outlay Buildings	\$0.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00
01-507-8940	Capital Outlay \$5000 & up	\$0.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00
01-507-8941	Capital Outlay \$500 \$4999.99	\$0.00	\$967.00	\$2,317.50	\$5,000.00	\$4,092.96	\$5,000.00
<b>Total Expenses</b>		<b>\$92,690.40</b>	<b>\$127,964.92</b>	<b>\$106,644.35</b>	<b>\$146,070.40</b>	<b>\$90,245.20</b>	<b>\$157,612.26</b>

**508 - County Express  
Expenses**

		<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Actual</b>	<b>2026 Budget</b>
01-508-6350	Professional Services	\$25,195.20	\$40,598.76	\$0.00	\$38,384.00	\$0.00	\$38,384.00
<b>Total Expenses</b>		<b>\$25,195.20</b>	<b>\$40,598.76</b>	<b>\$0.00</b>	<b>\$38,384.00</b>	<b>\$0.00</b>	<b>\$38,384.00</b>

**509 - County Economic Development  
Expenses**

		<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Actual</b>	<b>2026 Budget</b>
01-509-6350	Professional Services	\$45,000.00	\$45,000.00	\$45,000.00	\$50,000.00	\$50,000.00	\$50,000.00
01-509-6475	Drug Testing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Expenses</b>		<b>\$45,000.00</b>	<b>\$45,000.00</b>	<b>\$45,000.00</b>	<b>\$50,000.00</b>	<b>\$50,000.00</b>	<b>\$50,000.00</b>

**510 - NECALG  
Expenses**

		<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Actual</b>	<b>2026 Budget</b>
01-510-6350	Professional Services	\$0.00	\$17,086.04	\$45,466.00	\$43,589.00	\$43,589.00	\$25,260.00
<b>Total Expenses</b>		<b>\$0.00</b>	<b>\$17,086.04</b>	<b>\$45,466.00</b>	<b>\$43,589.00</b>	<b>\$43,589.00</b>	<b>\$25,260.00</b>

**511 - Fair Queen  
Revenues**

	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Actual</b>	<b>2026 Budget</b>
01-511-4745 Queen Pickup Sponsors	\$800.00	\$800.00	\$800.00	\$800.00	\$800.00	\$800.00
01-511-4750 Fair Board Contribution	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-511-4760 Y Cty Cattlemen Contribution	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-511-4980 Queen Saddle Sponsors	\$0.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00
<b>Total Revenues</b>	<b>\$800.00</b>	<b>\$800.00</b>	<b>\$800.00</b>	<b>\$1,800.00</b>	<b>\$800.00</b>	<b>\$1,800.00</b>

**Expenses**

	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Actual</b>	<b>2026 Budget</b>
01-511-6330 Advertising	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-511-6805 Out of County Appearances	\$1,000.00	\$1,000.00	\$1,000.00	\$1,200.00	\$1,200.00	\$1,200.00
01-511-6810 In County Appearances	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-511-6820 Trophies Supplies Judges	\$167.35	\$602.35	\$105.00	\$0.00	\$335.00	\$0.00
01-511-6850 Queen Pickup Lease	\$800.00	\$800.00	\$800.00	\$800.00	\$800.00	\$800.00
01-511-6870 Queens Luncheon	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-511-6880 Startup Cash Queen & Attendant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-511-6890 Queen Saddle Sponsored	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-511-6995 Miscellaneous	\$300.00	\$300.00	\$43.87	\$100.00	\$345.92	\$150.00
<b>Total Expenses</b>	<b>\$2,267.35</b>	<b>\$2,702.35</b>	<b>\$1,948.87</b>	<b>\$2,100.00</b>	<b>\$2,680.92</b>	<b>\$2,150.00</b>

**515 - CDL Testing Unit**

**Revenues**

01-515-4611	CDL Testing Fees	\$17,312.50	\$28,668.01	\$35,225.00	\$30,000.00	\$7,581.00	\$0.00
01-515-4612	Partner Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenues</b>		<b>\$17,312.50</b>	<b>\$28,668.01</b>	<b>\$35,225.00</b>	<b>\$30,000.00</b>	<b>\$7,581.00</b>	<b>\$0.00</b>

**Expenses**

		2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget
01-515-6111	Salaries Permanent	\$0.00	\$44,720.04	\$46,966.44	\$48,375.39	\$16,357.72	\$0.00
01-515-6112	Salaries Temp./Part Time	\$45,843.80	\$2,000.00	\$2,406.25	\$0.00	\$0.00	\$0.00
01-515-6114	Salaries Overtime	\$351.56	\$1,533.61	\$541.42	\$1,000.00	\$712.45	\$0.00
01-515-6142	Workmens Comp	\$540.22	\$1,735.97	\$2,043.47	\$2,100.00	\$1,402.74	\$0.00
01-515-6143	Health Insurance	\$7,216.18	\$8,661.60	\$10,027.89	\$10,500.00	\$3,356.52	\$0.00
01-515-6144	FICA	\$3,392.70	\$3,515.74	\$3,624.14	\$3,777.22	\$1,237.35	\$0.00
01-515-6145	Retirement	\$2,264.12	\$2,335.96	\$2,468.60	\$2,468.77	\$817.87	\$0.00
01-515-6210	Office Supplies	\$423.93	\$387.97	\$376.70	\$500.00	\$108.19	\$0.00
01-515-6311	Postage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-515-6330	Advertising & Legal Notices	\$0.00	\$0.00	\$0.00	\$350.00	\$0.00	\$0.00
01-515-6338	Dues & Fees	\$1,659.00	\$1,332.00	\$2,524.00	\$1,700.00	\$0.00	\$0.00
01-515-6348	Payroll Monthly Fees	\$114.24	\$77.35	\$82.18	\$80.00	\$30.39	\$0.00
01-515-6350	Professional Services	\$687.87	\$2,258.50	\$268.00	\$300.00	\$256.00	\$0.00
01-515-6352	Professional Services - Unreimbursed	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-515-6362	Support & Software	\$151.40	\$41.68	\$37.81	\$500.00	\$276.33	\$0.00
01-515-6370	Lodging Meetings Travel	\$528.58	\$1,530.55	\$1,345.96	\$3,000.00	\$0.00	\$0.00
01-515-6371	Mileage	\$1,047.39	\$1,261.51	\$1,670.40	\$650.00	\$497.12	\$0.00
01-515-6495	Miscellaneous	\$275.00	\$6.59	\$518.27	\$500.00	\$400.00	\$0.00
01-515-8940	Capital Outlay \$500 and Over	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-515-8941	Capital Outlay \$500 \$4999.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Expenses</b>		<b>\$64,495.99</b>	<b>\$71,399.07</b>	<b>\$74,901.53</b>	<b>\$75,801.38</b>	<b>\$25,452.68</b>	<b>\$0.00</b>

**601 - Communications-Tower Expenses**

		2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget
01-601-6340	Utilities	\$750.31	\$804.27	\$842.60	\$1,000.00	\$634.48	\$1,000.00
01-601-6345	Telephone	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-601-6366	Building & Tower Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-601-6495	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Expenses</b>		<b>\$750.31</b>	<b>\$804.27</b>	<b>\$842.60</b>	<b>\$1,000.00</b>	<b>\$634.48</b>	<b>\$1,000.00</b>

**602 - Landfill Expenses**

		2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget
01-602-6564	County Share of Expenses-LF	\$124,005.54	\$130,205.50	\$130,205.25	\$136,715.51	\$102,536.64	\$136,715.51
<b>Total Expenses</b>		<b>\$124,005.54</b>	<b>\$130,205.50</b>	<b>\$130,205.25</b>	<b>\$136,715.51</b>	<b>\$102,536.64</b>	<b>\$136,715.51</b>

**603 - County Maps Revenues**

		2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget
01-603-4220	County Map Sales	\$1,669.75	\$481.00	\$2,525.00	\$2,500.00	\$215.00	\$2,500.00
<b>Total Revenues</b>		<b>\$1,669.75</b>	<b>\$481.00</b>	<b>\$2,525.00</b>	<b>\$2,500.00</b>	<b>\$215.00</b>	<b>\$2,500.00</b>

**Expenses**

01-603-6220	Supplies Maps	\$297.41	\$0.00	\$317.10	\$2,500.00	\$0.00	\$2,500.00
<b>Total Expenses</b>		<b>\$297.41</b>	<b>\$0.00</b>	<b>\$317.10</b>	<b>\$2,500.00</b>	<b>\$0.00</b>	<b>\$2,500.00</b>

**604 - PRI Phone Exp- Other Agencies**

**Revenues**

		2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget
01-604-4660	PRI Phone Reimb	\$1,910.63	\$1,350.66	\$1,846.27	\$1,000.00	\$371.88	\$1,000.00
<b>Total Revenues</b>		<b>\$1,910.63</b>	<b>\$1,350.66</b>	<b>\$1,846.27</b>	<b>\$1,000.00</b>	<b>\$371.88</b>	<b>\$1,000.00</b>

**Expenses**

		2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget
01-604-6345	PRI Phone Exp Agencies	\$784.34	\$786.36	\$683.73	\$0.00	\$52.35	\$0.00
01-604-6346	Internet	\$1,126.29	\$1,016.04	\$935.59	\$1,000.00	\$390.51	\$1,000.00
<b>Total Expenses</b>		<b>\$1,910.63</b>	<b>\$1,802.40</b>	<b>\$1,619.32</b>	<b>\$1,000.00</b>	<b>\$442.86</b>	<b>\$1,000.00</b>

**605 - Water Authority**

**Expenses**

		2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget
01-605-6564	County Share of Expenses	\$50,215.00	\$50,215.00	\$50,215.00	\$50,215.00	\$0.00	\$50,215.00
<b>Total Expenses</b>		<b>\$50,215.00</b>	<b>\$50,215.00</b>	<b>\$50,215.00</b>	<b>\$50,215.00</b>	<b>\$0.00</b>	<b>\$50,215.00</b>

**BEGINNING FUND BALANCE**

\$10,365,800.40      \$10,499,376.55      \$12,583,842.51      \$14,753,671.59      \$14,753,671.59      \$16,909,491.73

**NET SURPLUS/(DEFICIT)**

\$128,083.15      \$2,072,706.96      \$2,169,829.08      (\$115,584.35)      \$2,155,820.14      (\$3,947,597.63)

**ENDING FUND BALANCE**

**\$10,499,376.55      \$12,583,842.51      \$14,753,671.59      \$14,638,087.24      \$16,909,491.73      \$12,961,894.10**

## Yuma County Board of Commissioners F2 Budget Report 2026

		2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget
<b>02 - ROAD &amp; BRIDGE FUND</b>							
<b>Revenues</b>							
02-000-4110	Transfer In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
02-000-4210	General Property Taxes	\$713,171.23	\$784,183.62	\$878,163.11	\$869,614.00	\$807,772.27	\$857,542.00
02-000-4211	Property Tax Backfill	\$0.00	\$0.00	\$59,156.57	\$0.00	\$5,385.60	\$0.00
02-000-4220	Specific Ownership Taxes A	\$0.00	\$0.00	\$234,186.72	\$179,524.00	\$133,402.58	\$179,524.00
02-000-4225	Specific Ownership Taxes B	\$0.00	\$0.00	\$575,526.35	\$411,351.00	\$304,798.12	\$411,351.00
02-000-4227	Specific Ownership Tax F	\$0.00	\$0.00	\$0.00	\$3,967.00	\$0.00	\$3,967.00
02-000-4230	Delinquent Taxes	\$1,038.08	\$861.65	(\$4.08)	\$0.00	(\$218.16)	\$0.00
02-000-4235	Penalties & Interest	\$1,730.14	\$1,280.49	\$1,072.67	\$0.00	\$589.64	\$0.00
02-000-4320	Highway Users Tax	\$3,140,068.42	\$3,180,890.76	\$3,466,372.00	\$3,677,869.00	\$2,126,380.20	\$3,603,197.00
02-000-4330	Motor Vehicle Additional	\$43,189.67	\$37,661.98	\$38,473.24	\$35,000.00	\$23,745.91	\$35,000.00
02-000-4420	Payment in Lieu of Taxes	\$330.49	\$118.41	\$125.72	\$0.00	\$249.67	\$0.00
02-000-4430	Mineral Leasing Act	\$136,465.86	\$60,722.18	\$21,879.43	\$20,000.00	\$0.00	\$20,000.00
02-000-4600	FEMA Storm Damage Reimb	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
02-000-4610	Severance Tax/State	\$38,382.20	\$160,983.87	\$51,304.09	\$20,000.00	\$0.00	\$20,000.00
02-000-4650	Gas	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
02-000-4800	Permits	\$8,577.74	\$12,246.81	\$3,340.90	\$1,000.00	\$2,103.00	\$1,000.00
02-000-4930	Rent	\$8,231.00	\$13,854.16	\$11,550.00	\$8,000.00	\$8,700.00	\$8,000.00
02-000-4950	Wildlife Impact Assistance	\$284.18	\$260.62	\$290.28	\$100.00	\$290.28	\$100.00
02-000-4960	Sale of Assets	\$157,050.30	\$273,006.00	\$76,858.00	\$0.00	\$0.00	\$0.00
02-000-4965	Sale of Surplus Items	\$5,968.13	\$7,781.67	\$0.00	\$0.00	\$417.00	\$0.00
02-000-4970	Insurance Reimbursement	\$6,435.41	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
02-000-4980	Reimbursements	\$161.90	\$1,629.80	\$41.19	\$0.00	\$67.26	\$0.00
02-000-4985	Gravel	\$4,165.00	\$5,421.50	\$0.00	\$0.00	\$0.00	\$0.00
02-000-4990	Miscellaneous	\$745.15	\$12,287.90	\$53,875.13	\$500.00	\$120.01	\$500.00
02-000-4993	CHS/M&M Road Imp Fees	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	\$10,000.00
02-000-4994	Scoular Road Impact Fees	\$6,225.00	\$6,225.00	\$0.00	\$6,225.00	\$0.00	\$6,225.00
02-000-4995	Western Sugar Road Imp Fees	\$15,000.00	\$0.00	\$15,000.00	\$0.00	\$0.00	\$0.00
02-000-4996	Blackshirt Feeders Road Imp Fees	\$0.00	\$21,250.00	\$4,250.00	\$0.00	\$0.00	\$0.00
02-000-4999	Fund Carryover Expended	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals for Department(s) 000 - No Department:		\$4,297,219.90	\$4,590,666.42	\$5,501,461.32	\$5,243,150.00	\$3,413,803.38	\$5,156,406.00

**Revenues**

		<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Actual</b>	<b>2026 Budget</b>
02-701-4215	Tax Apportionment	\$0.00	\$0.00	\$0.82	\$53,700.00	(\$60,859.76)	\$53,700.00
	Totals for Department(s) 701 - General Administration - R&B:	\$0.00	\$0.00	\$0.82	\$53,700.00	(\$60,859.76)	\$53,700.00
02-702-4970	Insurance Reimbursement	\$0.00	\$104,762.44	\$32,489.24	\$50,000.00	\$0.00	\$50,000.00
	Totals for Department(s) 702 - Construction - R&B:	\$0.00	\$104,762.44	\$32,489.24	\$50,000.00	\$0.00	\$50,000.00
02-705-4112	Expected Grants	\$125,162.81	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
02-705-4226	EIAF 7605 Grant CR 34&R LF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
02-705-4237	EIAF #7115 Kamla&Rd 39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
02-705-4238	EIAF RAMP Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
02-705-4239	EIAF 8302 Beecher Hwy 2017	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
02-705-4640	Special Permit Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
02-705-4660	Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Totals for Department(s) 705 - Special Projects:	\$125,162.81	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenues</b>		<b>\$4,422,382.71</b>	<b>\$4,695,428.86</b>	<b>\$5,533,951.38</b>	<b>\$5,346,850.00</b>	<b>\$3,352,943.62</b>	<b>\$5,260,106.00</b>

**Expenses**

		<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Actual</b>	<b>2026 Budget</b>
02-000-7750	Transfer Out	\$0.00	(\$0.31)	\$0.00	\$0.00	\$0.00	\$0.00
02-701-6111	Salaries Permanent	\$1,529,029.67	\$1,539,974.93	\$1,582,762.53	\$1,795,375.50	\$1,038,620.18	\$1,807,179.71
02-701-6112	Salaries Temp./Part time	\$6,356.50	\$17,863.15	\$5,264.35	\$25,000.00	\$1,325.00	\$29,000.00
02-701-6114	Salaries Overtime	\$4,014.29	\$25,832.74	\$23,813.84	\$15,000.00	\$1,949.81	\$15,000.00
02-701-6115	Annual Buyout/Personal leave	\$8,339.08	\$5,557.07	\$0.00	\$10,000.00	\$472.47	\$10,000.00
02-701-6142	Workmens Comp	\$94,155.31	\$97,729.00	\$68,381.49	\$100,000.00	\$47,794.42	\$100,000.00
02-701-6143	Health Insurance	\$430,063.39	\$459,170.01	\$521,455.00	\$607,000.00	\$326,176.20	\$607,000.00
02-701-6144	FICA	\$111,251.39	\$112,598.68	\$113,797.19	\$141,171.23	\$76,059.97	\$142,380.25
02-701-6145	Retirement	\$76,024.77	\$75,804.62	\$78,797.70	\$90,268.78	\$50,694.90	\$90,858.99
02-701-6210	Office Supplies	\$1,420.57	\$834.75	\$1,757.96	\$2,000.00	\$116.43	\$2,000.00
02-701-6220	Operating Supplies	\$10,544.04	\$10,634.19	\$12,547.16	\$11,400.00	\$6,903.04	\$11,400.00
02-701-6311	Postage	\$123.38	\$68.13	\$81.44	\$250.00	\$42.92	\$250.00
02-701-6330	Advertising & Legal Notices	\$347.20	\$70.00	\$560.78	\$800.00	\$1,353.76	\$800.00
02-701-6338	Dues/Titles/Fees	\$449.58	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00
02-701-6345	Phone Service/Internet	\$13,418.92	\$10,391.82	\$6,837.87	\$12,000.00	\$2,643.55	\$12,000.00
02-701-6346	GPS Tracking Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
02-701-6348	Ytime Monthly fees	\$3,086.27	\$3,271.17	\$3,096.63	\$3,861.00	\$1,813.78	\$3,861.00
02-701-6350	Professional Services	\$17,610.79	\$7,007.44	\$3,345.34	\$12,000.00	\$5,377.34	\$12,000.00
02-701-6362	Computer Support & Software	\$13,765.76	\$13,967.80	\$15,104.53	\$12,000.00	\$19,979.06	\$12,000.00
02-701-6363	R & M Office Mach & Equipment	\$1,285.09	\$65,422.36	\$492.48	\$1,000.00	\$187.50	\$1,000.00
02-701-6366	Building Maintenance	\$33,737.21	\$13,849.78	\$8,474.52	\$15,000.00	\$21,703.64	\$30,000.00
02-701-6370	Lodging Meetings Travel	\$3,993.98	\$3,377.10	\$2,492.64	\$5,000.00	\$1,053.88	\$5,000.00
02-701-6371	Mileage	\$0.00	\$180.96	\$0.00	\$0.00	\$0.00	\$0.00
02-701-6475	Drug Testing	\$2,331.06	\$3,535.02	\$2,737.33	\$3,500.00	\$2,106.00	\$3,500.00
02-701-6495	Miscellaneous	\$2,078.43	\$619.06	\$663.43	\$1,000.00	\$882.85	\$1,000.00
02-701-6532	Land Lease	\$0.00	\$2,000.00	\$6,500.00	\$4,000.00	\$4,500.00	\$4,000.00
02-701-6560	Treasurer s Fees	\$56,383.11	\$59,727.63	\$62,830.10	\$60,000.00	\$44,479.94	\$65,000.00
02-701-6561	Transfer Out City of Wray	\$26,695.87	\$26,441.58	\$25,860.40	\$27,000.00	\$0.00	\$27,000.00
02-701-6562	Transfer Out City of Yuma	\$34,300.25	\$35,216.53	\$34,269.87	\$36,000.00	\$0.00	\$36,000.00
02-701-6564	Trf Out Town of Eckley	\$1,712.71	\$1,716.77	\$819.54	\$2,000.00	\$0.00	\$2,000.00
02-701-6600	Bank Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$2.00	\$0.00
02-701-8920	Cap Outlay Bldgs & Major Impr	\$0.00	\$0.00	\$3,473.00	\$5,000.00	\$3,918.63	\$5,000.00
02-701-8940	Capital Outlay \$5000 & up	\$405,575.25	\$0.00	\$0.00	\$10,000.00	\$7,830.00	\$10,000.00
02-701-8941	Capital Outlay \$500to\$4999.99	\$10,504.51	\$2,530.46	\$0.00	\$1,500.00	\$0.00	\$7,000.00
Totals for Department(s) 701 - General Administration - R&B:		\$2,898,598.38	\$2,595,392.75	\$2,586,217.12	\$3,009,626.51	\$1,667,987.27	\$3,052,729.94

**Expenses**

		<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Actual</b>	<b>2026 Budget</b>
02-702-6220	Safety Equipment	\$7,523.53	\$2,834.00	\$1,517.14	\$3,000.00	\$870.00	\$3,000.00
02-702-6229	Operating Supplies	\$34,423.56	\$60,644.56	\$23,524.89	\$25,000.00	\$20,078.59	\$25,000.00
02-702-6230	Welding Supplies	\$1,858.62	\$877.39	\$490.38	\$1,000.00	\$323.02	\$1,000.00
02-702-6231	Fuel	\$982,868.49	\$939,559.08	\$723,867.29	\$600,000.00	\$526,707.76	\$632,100.00
02-702-6233	Road Equipment Repairs	\$443,234.41	\$304,484.33	\$403,159.01	\$400,000.00	\$245,867.79	\$400,000.00
02-702-6234	Outsourced Repairs	\$0.00	\$0.00	\$193,488.16	\$150,000.00	\$90,798.97	\$100,000.00
02-702-6235	Additives and Lubricants	\$0.00	\$0.00	\$67,287.76	\$75,000.00	\$44,964.97	\$75,000.00
02-702-6239	Tires & Tubes	\$82,479.21	\$92,772.27	\$162,637.78	\$120,000.00	\$97,494.64	\$130,000.00
02-702-6242	Signs	\$2,541.62	\$864.00	\$16,647.73	\$15,000.00	\$471.41	\$15,000.00
02-702-6355	Machine Hire/Rental	\$1,350.00	\$315.00	\$550.00	\$3,000.00	\$0.00	\$3,000.00
02-702-6399	Surveying	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
02-702-6415	Culverts	\$15,094.04	\$5,777.80	\$0.00	\$10,000.00	\$0.00	\$10,000.00
02-702-6421	Steel Iron	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
02-702-6452	Gravel Sand	\$59,775.26	\$67,041.49	\$67,649.25	\$55,000.00	\$38,545.51	\$55,000.00
02-702-6453	Water for Road Construction	\$12,058.58	\$2,231.00	\$12,248.50	\$12,000.00	\$3,013.00	\$12,000.00
02-702-6455	Permit Fees	\$0.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00
02-702-6457	Fencing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
02-702-6459	Weed Control	\$15,000.00	\$15,000.00	\$15,069.97	\$20,000.00	\$0.00	\$20,000.00
02-702-6460	Storm Damage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
02-702-6465	Eckley Project Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
02-702-6469	Road 39 Hwy 59 to N Yuma Over	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
02-702-6471	Road Oil/Patching	\$647.94	\$7,725.00	\$1,690.44	\$10,000.00	\$2,520.00	\$10,000.00
02-702-6472	Lone Star Road	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
02-702-6474	Beecher Island Hwy Projects	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
02-702-6475	Eckley Hwy Project	\$82,315.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
02-702-6479	Landfill Rd 34/Chip Seal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
02-702-6480	Ramp Project Hwy 34/CRH & CRJ	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
02-702-6481	Ramp Project Hwy 385 & CR 33.6	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
02-702-6482	Lonestar Road Projects	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
02-702-6495	Miscellaneous	\$10.00	\$984.16	\$110.15	\$3,000.00	\$11,694.66	\$3,000.00
02-702-6496	Wauneta Shop Rent	\$0.00	\$290.34	\$500.00	\$6,000.00	\$0.00	\$6,000.00
02-702-6511	Insurance Claim Expense	\$0.00	\$3,000.00	\$12,420.50	\$50,000.00	\$0.00	\$50,000.00
02-702-6512	Insurance Repairs	\$0.00	\$5,622.60	\$0.00	\$0.00	\$0.00	\$0.00
02-702-8920	Cap Outlay Bldgs & Improvement	\$0.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00
02-702-8940	Capital Outlay \$5000 & up	\$1,097,767.25	\$686,405.00	\$255,288.04	\$497,383.00	\$430,200.41	\$621,227.46
02-702-8941	Capital Outlay \$500to\$4999.99	\$1,883.56	\$0.00	\$10,096.32	\$10,000.00	\$15,892.63	\$10,000.00
Totals for Department(s) 702 - Construction - R&B:		\$2,840,831.30	\$2,196,428.02	\$1,968,243.31	\$2,070,883.00	\$1,529,443.36	\$2,186,827.46

**Expenses**

		<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Actual</b>	<b>2026 Budget</b>
02-703-6340	Utilities	\$35,556.94	\$44,257.10	\$30,221.42	\$45,000.00	\$24,916.04	\$45,000.00
02-703-6369	Cutting Edges	\$2,006.20	\$42,694.77	\$45,485.31	\$47,000.00	\$32,483.80	\$55,000.00
02-703-6490	Cattle Guards	\$0.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00
02-703-6492	Bridges	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
02-703-6540	R&M Abarr House	\$0.00	\$754.00	\$0.00	\$2,500.00	\$0.00	\$5,500.00
02-703-6541	R&M Armel House	\$0.00	\$807.51	\$0.00	\$2,500.00	\$0.00	\$2,500.00
02-703-6542	R&M Idalia House	\$385.00	\$650.00	\$876.96	\$2,500.00	\$3,958.34	\$500.00
02-703-6543	R&M Vernon House	\$0.00	\$0.00	\$0.00	\$2,500.00	\$0.00	\$1,500.00
02-703-6544	R&M Wauneta House	\$2,243.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals for Department(s) 703 - Maintenance - R&B:		\$40,191.66	\$89,163.38	\$76,583.69	\$103,500.00	\$61,358.18	\$111,500.00

		<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Actual</b>	<b>2026 Budget</b>
02-704-6220	Operating Supplies	\$1,285.66	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00
02-704-6453	Gravel Pit Survey Fees	\$0.00	\$0.00	\$220.50	\$500.00	\$0.00	\$500.00
02-704-6454	Professional Fees	\$3,206.68	\$1,226.56	\$1,200.50	\$1,500.00	\$0.00	\$1,500.00
02-704-6455	Permit Fees	\$9,430.56	\$9,196.00	\$10,518.00	\$15,000.00	\$7,918.00	\$15,000.00
02-704-6456	Fertilizer	\$0.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00
02-704-6457	Fencing Materials	\$0.00	\$0.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00
02-704-6458	Labor & Equipment	\$0.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00
02-704-6459	Weed Control	\$0.00	\$0.00	\$0.00	\$3,000.00	\$115.96	\$3,000.00
02-704-6460	Seeding	\$0.00	\$0.00	\$0.00	\$7,500.00	\$0.00	\$7,500.00
Totals for Department(s) 704 - Gravel Reclamation - R&B:		\$13,922.90	\$10,422.56	\$11,939.00	\$33,000.00	\$8,033.96	\$33,000.00

		<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Actual</b>	<b>2026 Budget</b>
02-705-6600	EIAF Grants proposed	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
02-705-6630	EIAF 7115Grant Kamla & Road 39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
02-705-6631	Ramp Grant Hwy 34/CR H	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
02-705-6632	RAMP Grant Hwy 34/CRJ	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
02-705-6633	EIAF 7605 Grant CR 34&R LF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
02-705-6634	RAMP Grant Hwy 385/CR 33.6	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
02-705-6635	EIAFGr 8302 Beecher Hwy 2017	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
02-705-6640	Permit Fee Reimbursed	\$0.00	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00
Totals for Department(s) 705 - Special Projects:		\$0.00	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00

<b>Total Expenses</b>		<b>\$5,793,544.24</b>	<b>\$4,891,906.40</b>	<b>\$4,643,483.12</b>	<b>\$5,217,009.51</b>	<b>\$3,266,822.77</b>	<b>\$5,384,057.40</b>
-----------------------	--	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------

	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
<b>BEGINNING FUND BALANCE</b>	\$6,486,268.71	\$5,115,107.18	\$4,984,052.00	\$5,874,520.26	\$5,874,520.26	\$5,960,641.11
<b>NET SURPLUS/(DEFICIT)</b>	(\$1,371,161.53)	(\$196,477.54)	\$890,468.26	\$129,840.49	\$86,120.85	(\$123,951.40)
<b>ENDING FUND BALANCE</b>	<u>\$5,115,107.18</u>	<u>\$4,984,052.00</u>	<u>\$5,874,520.26</u>	<u>\$6,004,360.75</u>	<u>\$5,960,641.11</u>	<u>\$5,836,689.71</u>

**Yuma County**  
**Department of Human Services**  
**Budget 2026**



# Yuma County Department of Human Services

## 2026 Budget

### Revenues

<i>PROGRAM</i>	<i>Actual Revenue 2024</i>	<i>Projected Revenue 2025</i>	<i>Budget Requests 2026</i>
<b>A. COLORADO WORKS, CC TANF TRANSFER</b>	290,901	330,329	311,483
<b>B. CHILD CARE</b>	99,930	154,736	261,581
<b>C. COUNTY ADMIN/ELIGIBILITY</b>	402,905	391,599	483,398
<b>D. ADULT PROTECTION</b>	36,036	36,287	35,738
<b>E. CHILD WELFARE/CW STAFFING</b>	572,662	552,384	659,883
<b>F. CORE SERVICES</b>	39,432	49,863	229,929
<b>G. CHILD SUPPORT</b>	67,520	90,777	110,600
<b>H. LEAP</b>	194,763	239,212	253,000
<b>I. AID TO NEEDY/DISABLED</b>	15,753	14,962	45,000
<b>J. OLD AGE PENSION</b>	117,188	83,212	200,000
<b>K. HOMECARE ALLOWANCE</b>	-	-	10,000
<b>L. SNAP/FOOD ASSISTANCE/W519</b>	2,578,001	3,610,238	3,500,000
<b>M. NON-ALLOCATED/F300</b>	1,469	-	2,500
<b>OTHER PROGRAMS</b>			
Enhanced Medicaid (HCPF PHE)			
IV-E Waiver / Prevention-Intervention (FEM)		-	0
IV-E SB-80 & parental fees	-		1,000
Employment 1st Incentives			
Special Projects/Donations	3,186	1,500	3,000
County Only	2,432	5,000	5,000
Burials		5,000	5,000
Cost Allocation Pass Thru		-	
Cost Allocation -RMS			2,500
Cost Allocation Reimbursement (County Kept)		29,377	
TANF Incentives			1,500
TANF Collections	(2,721)	(2,775)	(2,775)
TANF Collections IV-D Retained	(5,672)	(10,000)	(10,000)
State & Federal IV-D Incentives	37,029	10,000	10,000
Gerber Trust (Foster Parent Grant)	-	847	-
ARPA Grant Funding	23,716		
HCPF-County Targeted Grant Program	8,575		
Medicaid Incentives	12,667	16,543	14,657
<b>N. TOTAL OTHER PROGRAMS</b>	<b>181,639</b>	<b>121,551</b>	<b>29,882</b>
<b>TOTAL REVENUE REQUEST</b>	<b>4,598,198</b>	<b>5,675,150</b>	<b>6,132,993</b>

# Yuma County Department of Human Services

## 2026 Budget

### Expenditures

PROGRAM	Actual Expenses 2024	Projected Expenses 2025	Allocation or Grant 2025/2026	Budget Request 2026
<b>EXPENSES</b>				
COLORADO WORKS,CC TANF TRANSFER				
Client Payments - BCA (Net EBT)	99,857	95,306		111,283
Salary and Fringe	12,749	34,098		35,000
Operating	63,402	1,998		3,000
RMS	60,139	40,770		56,000
TANF Contracts-Other <small>RCRC, BBH, CPC, Pool Passes, 4H</small>	61,079	63,397		55,000
Child Care TANF Contracts <small>ECC/CCR&amp;R, Cubs Den, WCLC, YCA</small>	47,725	62,170		55,000
MOE	35,292	35,565		43,787
Colorado Works Base Allocation			304,070	
Colorado Works Reserves for Child Care TANF Contracts			55,000	
TANF ARPA BCA Funding HB22-1259	19,720	8,195		
<b>A. TOTAL COLO WORKS, CC TANF TRANSFER</b>	<b>364,671</b>	<b>341,499</b>	<b>359,070</b>	<b>359,070</b>
CHILD CARE				
Client Payments	93,236	146,419		202,737
Client payments-CCCAP Base Stimulus U832-U833	21,632			
Salary/Fringe/Operating	17,008	20,092		31,575
RMS	16,577	16,409		33,584
MOE		18,292		32,872
<b>B. TOTAL CHILD CARE</b> <small>CCCAP (Base \$269,602)</small>	<b>148,453</b>	<b>201,212</b>	<b>300,768</b>	<b>300,768</b>
COUNTY ADMIN/ELIGIBILITY		18,292		
Salary & Fringe 80/20	617,998	768,286		788,600
HCPF PHE-(M215/M216)	11,011	311		-
Operating	78,160	99,913		100,000
RMS	(223,051)	(266,551)		(284,352)
<b>C. TOTAL COUNTY ADMIN/ELIGIBILITY</b>	<b>484,119</b>	<b>601,959</b>	<b>378,122</b>	<b>604,248</b>
ADULT PROTECTION SERVICES	<b>(0.32)</b>			
Salary,Fringe & Operating	43,623	47,373	42,172	42,172
Client Services		2,000	2,000	2,000
APS-EJA Funding-Staffing	1,137	-		
<b>D. ADULT PROTECTION</b>	<b>44,760</b>	<b>49,373</b>	<b>44,172</b>	<b>44,172</b>
CHILD WELFARE				
Child Welfare 80/20			638,629	
PRTE/FFS (RMH)		48,000		

# Yuma County Department of Human Services

## 2026 Budget

### Expenditures

<i>PROGRAM</i>	<i>Actual Expenses 2024</i>	<i>Projected Expenses 2025</i>	<i>Allocation or Grant 2025/2026</i>	<i>Budget Request 2026</i>
OOH, Sub Adopt & Child Care	110,723	104,677		100,000
Salary & Fringe	216,236	210,278		318,100
Operating	76,216	90,832		90,000
RMS	128,901	128,152		130,529
Child Welfare County Staffing SB15-242	102,424	110,992	81,437	81,437
Child Welfare 100%			47,981	
Salary/Fringe/Operating	47,254	16,323		46,581
RMS	632	1,287		1,400
Administrative Case Management		484	1,600	1,600
<b>E. TOTAL CHILD WELFARE</b>	<b>682,385</b>	<b>741,518</b>	<b>769,647</b>	<b>769,647</b>
<b>CORE SERVICES</b>				
Salary, Fringe & Operating 100%	7,783	5,282	117,089	117,089
Salary, Fringe & Operating 80%	(2,080)	589	47,247	47,247
Special Economic Assistance 100%	2,677	6,658	3,235	3,235
Mental Health/Substance Abuse 100%	30,636	42,385	71,807	71,807
<b>F.TOTAL CORE SERVICES</b>	<b>39,016</b>	<b>51,123</b>	<b>239,378</b>	<b>239,378</b>
<b>CHILD SUPPORT</b>				
Salary & Fringe	96,958	129,582		150,000
Operating	5,830	3,767		8,000
<b>G.TOTAL CHILD SUPPORT</b>	<b>102,788</b>	<b>133,348</b>	<b>158,000</b>	<b>158,000</b>
			0	
<b>LEAP</b>				
Salary, Fringe & Operating	1,387	2,987	3,017	3,017
Outreach Incentives	7,020	2,594		
Vendor Payments	186,355	232,786	249,983	249,983
<b>H. TOTAL LEAP</b>	<b>194,763</b>	<b>238,367</b>	<b>253,000</b>	<b>253,000</b>
<b>I. AID TO NEEDY DISABLED</b>	<b>19,691</b>	<b>18,703</b>	<b>45,000</b>	<b>45,000</b>
<b>J. OLD AGE PENSION</b>	<b>117,188</b>	<b>83,212</b>	<b>225,000</b>	<b>200,000</b>
<b>K. HOME CARE ALLOWANCE</b>	<b>0</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>L. SNAP/FOOD ASSISTANCE</b>	<b>2,578,101</b>	<b>2,749,632</b>	<b>3,500,000</b>	<b>3,500,000</b>
<b>M. NON-ALLOCATED</b>	<b>1,469</b>	<b>1,423</b>		<b>2,500</b>

# Yuma County Department of Human Services

## 2026 Budget

### Expenditures

<i>PROGRAM</i>	<i>Actual Expenses 2024</i>	<i>Projected Expenses 2025</i>	<i>Allocation or Grant 2025/2026</i>	<i>Budget Request 2026</i>
OTHER PROGRAMS				
IV-E SB80 and parental fees	0	403		1,000
Special Projects/Donations	3,186	1,481		3,000
County Only - Other	2,432	5,000		5,000
County Only- Burials	0	5,000		5,000
Cost Allocation RMS	(17,101)	(18,000)		(18,000)
Cost Allocation- County Retained				
TANF Incentives	0	500		1,500
TANF Collections	(3,401)	(2,775)	(2,775)	(2,775)
TANF Collections - IV-D Retained	(7,090)	(7,824)	(10,000)	(10,000)
IV-D Incentives	0	10,000	10,000	10,000
Gerber Trust (Foster Parent Grant)	0	750	-	-
SNAP ARPA Funding	0			
ARPA Grant Funding	23,716			
HCPF-County Targeted Grant Program (Security Grant)	8,575			
Medicaid Incentives	12,667	8,500	14,657	14,657
<b>N. TOTAL OTHER PROGRAMS</b>	<b>22,984.61</b>	<b>3,033</b>	<b>11,882</b>	<b>9,382</b>
<b>TOTALS</b>	<b>4,800,387</b>	<b>5,225,826</b>	<b>6,294,038</b>	<b>6,495,165</b>



# Yuma County Department of Human Services

## 2026 Budget

### Budget Requirements, Estimated Revenue, Fund Balance

	<u>2024</u>	<u>2025</u>	<u>2026</u>
<b>Estimated Expenditures</b>			
<b>Operating Budget Requirements (Expenses)</b>	(6,782,952)	(6,407,216)	(6,495,165)
<b>Capital Expenditure</b>			(42,000)
<b>Combined Expenditures</b>			<u>(6,537,165)</u>
<b>Estimated Revenue</b>			
<b>State and Federal Funds and Designated Accounts</b>			6,132,993
<b>County Taxes</b>			339,083
<b>Combined Estimated Revenue</b>			<u>6,472,076</u>
<b>Fund Balance Increase/Decrease</b>			<u><u>(65,089)</u></u>

## Yuma County Board of Commissioners 2026 Budget Report F4+

### 04 - SELF INSURANCE FUND

#### Revenues

		2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget
04-000-4210	General Property Taxes	\$141,001.36	\$155,026.28	\$434,044.73	\$433,107.75	\$403,050.41	\$423,854.00
04-000-4211	Property Tax Backfill	\$0.00	\$0.00	\$29,239.15	\$0.00	\$2,661.93	\$0.00
04-000-4230	Delinquent Taxes	\$205.24	\$184.63	(\$0.82)	\$0.00	(\$107.71)	\$0.00
04-000-4235	Penalties & Interest	\$342.03	\$253.11	\$530.07	\$200.00	\$473.69	\$200.00
04-000-4420	Payment in Lieu of Taxes	\$65.35	\$23.41	\$62.14	\$20.00	\$123.40	\$20.00
04-000-4965	Wildlife Impact Assistance	\$56.19	\$51.53	\$143.48	\$30.00	\$143.48	\$30.00
04-000-4970	Insurance Reimbursement	\$10,996.00	\$26,941.57	\$90,447.06	\$25,000.00	\$47,636.46	\$40,000.00
04-000-4990	Miscellaneous	\$0.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenues</b>		<b>\$152,666.56</b>	<b>\$182,480.53</b>	<b>\$554,465.81</b>	<b>\$458,357.75</b>	<b>\$453,981.66</b>	<b>\$464,104.00</b>

#### Expenses

		2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget
04-000-6480	Miscellaneous (Warrants Paid)	\$0.00	\$0.00	\$0.00	\$0.00	\$9,801.00	\$0.00
04-000-6510	Insurance Premiums	\$319,671.00	\$407,980.12	\$453,158.40	\$440,000.00	\$437,378.00	\$514,417.00
04-000-6560	Treasurer s Fees	\$4,346.60	\$4,933.82	\$14,818.38	\$14,500.00	\$12,666.93	\$14,500.00
<b>Total Expenses</b>		<b>\$324,017.60</b>	<b>\$412,913.94</b>	<b>\$467,976.78</b>	<b>\$454,500.00</b>	<b>\$459,845.93</b>	<b>\$528,917.00</b>

#### BEGINNING FUND BALANCE

\$802,402.88    \$631,051.84    \$400,618.43    \$487,107.46    \$487,107.46    \$481,243.19

#### NET SURPLUS/(DEFICIT)

(\$171,351.04)    (\$230,433.41)    \$86,489.03    \$3,857.75    (\$5,864.27)    (\$64,813.00)

#### ENDING FUND BALANCE

\$631,051.84    \$400,618.43    \$487,107.46    \$490,965.21    \$481,243.19    \$416,430.19

**05 - RECREATION FUND****Revenues**

		<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Actual</b>	<b>2026 Budget</b>
05-000-4210	General Property Taxes	\$281,997.10	\$310,076.81	\$86,812.81	\$86,709.59	\$80,610.05	\$84,770.00
05-000-4211	Property Tax Backfill	\$0.00	\$0.00	\$5,847.81	\$0.00	\$532.39	\$0.00
05-000-4230	Delinquent Taxes	\$410.47	\$340.71	(\$1.62)	\$100.00	(\$21.63)	\$100.00
05-000-4235	Penalties & Interest	\$684.09	\$506.32	\$106.20	\$500.00	\$94.72	\$500.00
05-000-4420	Payment in Lieu of Taxes	\$130.68	\$46.82	\$12.43	\$50.00	\$24.68	\$50.00
05-000-4965	Wildlife Impact Assistance	\$112.38	\$103.05	\$28.70	\$40.00	\$28.70	\$40.00
05-000-4990	Miscellaneous	\$0.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenues</b>		<b>\$283,335.34</b>	<b>\$311,073.71</b>	<b>\$92,806.33</b>	<b>\$87,399.59</b>	<b>\$81,268.91</b>	<b>\$85,460.00</b>

**Expenses**

05-000-6400	Region I Translator	\$82,460.90	\$82,376.00	\$90,616.00	\$95,146.79	\$79,289.00	\$95,146.79
05-000-6480	Miscellaneous (Warrants Paid)	\$260,762.52	\$1,392.22	\$1,212.66	\$100,000.00	\$1,322.72	\$100,000.00
05-000-6560	Treasurer s Fees	\$8,473.29	\$9,327.67	\$2,782.67	\$10,000.00	\$2,436.46	\$10,000.00
05-000-8920	Capital Outlay	\$0.00	\$10,200.00	\$0.00	\$0.00	\$10.11	\$0.00
<b>Total Expenses</b>		<b>\$351,696.71</b>	<b>\$103,295.89</b>	<b>\$94,611.33</b>	<b>\$205,146.79</b>	<b>\$83,058.29</b>	<b>\$205,146.79</b>

**BEGINNING FUND BALANCE**

<b>\$1,105,242.57</b>	<b>\$1,036,881.20</b>	<b>\$1,244,659.02</b>	<b>\$1,242,854.02</b>	<b>\$1,242,854.02</b>	<b>\$1,241,064.64</b>
-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------

**NET SURPLUS/(DEFICIT)**

<b>(\$68,361.37)</b>	<b>\$207,777.82</b>	<b>(\$1,805.00)</b>	<b>(\$117,747.20)</b>	<b>(\$1,789.38)</b>	<b>(\$119,686.79)</b>
----------------------	---------------------	---------------------	-----------------------	---------------------	-----------------------

**ENDING FUND BALANCE**

<b>\$1,036,881.20</b>	<b>\$1,244,659.02</b>	<b>\$1,242,854.02</b>	<b>\$1,125,106.82</b>	<b>\$1,241,064.64</b>	<b>\$1,121,377.85</b>
-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------

**06 - CONSERVATION TRUST FUND**

**Revenues**

		<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Actual</b>	<b>2026 Budget</b>
06-000-4110	Transfer In	\$0.00	\$0.00	\$0.00	\$0.00	\$8,899.24	\$4,000.00
06-000-4340	Lottery	\$50,570.17	\$55,133.31	\$48,160.94	\$35,000.00	\$33,262.67	\$35,000.00
06-000-4920	Interest Earnings	\$0.00	\$0.00	\$0.00	\$200.00	\$0.00	\$0.00
06-000-4990	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$11,909.59	\$0.00
<b>Total Revenues</b>		<b>\$50,570.17</b>	<b>\$55,133.31</b>	<b>\$48,160.94</b>	<b>\$35,200.00</b>	<b>\$54,071.50</b>	<b>\$39,000.00</b>

**Expenses**

06-000-6480	Miscellaneous (Warrants Paid)	\$47,587.00	\$0.00	\$68,905.61	\$100,000.00	\$20,912.61	\$50,000.00
06-000-8920	Capital Outlay Buildings	\$0.00	\$0.00	\$33,850.15	\$0.00	\$4,919.78	\$0.00
<b>Total Expenses</b>		<b>\$47,587.00</b>	<b>\$0.00</b>	<b>\$102,755.76</b>	<b>\$100,000.00</b>	<b>\$25,832.39</b>	<b>\$50,000.00</b>

<b>BEGINNING FUND BALANCE</b>		<b>\$233,354.82</b>	<b>\$236,337.99</b>	<b>\$291,471.30</b>	<b>\$236,876.48</b>	<b>\$236,876.48</b>	<b>\$265,115.59</b>
<b>NET SURPLUS/(DEFICIT)</b>		<b>\$2,983.17</b>	<b>\$55,133.31</b>	<b>(\$54,594.82)</b>	<b>(\$64,800.00)</b>	<b>\$28,239.11</b>	<b>(\$11,000.00)</b>
<b>ENDING FUND BALANCE</b>		<b>\$236,337.99</b>	<b>\$291,471.30</b>	<b>\$236,876.48</b>	<b>\$172,076.48</b>	<b>\$265,115.59</b>	<b>\$254,115.59</b>

**07 - OUTSIDE AGENCY/PAYROLL FUND**

**Revenues**

		<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Actual</b>	<b>2026 Budget</b>
07-230-4110	Transfer In/East YC Cemetery	\$49,595.27	\$0.00	\$0.00	\$85,909.02	\$0.00	\$94,150.25
07-230-4630	County Treasurer s Fees	\$0.00	\$585.62	\$730.07	\$859.09	\$416.02	\$941.50
07-230-4660	Reimbursement	\$0.00	\$66,519.69	\$73,006.53	\$0.00	\$47,065.74	\$0.00
Totals for Department(s) 230 - East Yuma County Cemetery - Fund 7:		\$49,595.27	\$67,105.31	\$73,736.60	\$86,768.11	\$47,481.76	\$95,091.75
07-240-4110	Transfer In/West YC Cemetery	\$50,489.73	\$0.00	\$0.00	\$59,564.45	\$0.00	\$64,195.39
07-240-4630	County Treasurer s Fees	\$0.00	\$533.03	\$575.09	\$595.64	\$393.60	\$641.95
07-240-4660	Reimbursement	\$0.00	\$53,311.72	\$57,508.42	\$0.00	\$39,357.12	\$0.00
Totals for Department(s) 240 - West Yuma County Cemetery - Fund 7:		\$50,489.73	\$53,844.75	\$58,083.51	\$60,160.09	\$39,750.72	\$64,837.34
07-250-4110	Transfer In/Public Trustee	\$6,945.00	\$0.00	\$0.00	\$11,690.79	\$0.00	\$16,147.50
07-250-4660	Reimbursement	\$0.00	\$6,205.08	\$7,379.99	\$0.00	\$9,210.02	\$0.00
Totals for Department(s) 250 - Public Trustee - Fund 7:		\$6,945.00	\$6,205.08	\$7,379.99	\$11,690.79	\$9,210.02	\$16,147.50
07-260-4110	Transfer In/Revolving Loan	\$161,560.11	\$0.00	\$0.00	\$166,043.55	\$0.00	\$172,201.28
07-260-4630	County Treasurer s Fees	\$0.00	\$1,736.08	\$2,005.59	\$1,660.44	\$1,076.61	\$1,722.01
07-260-4660	Reimbursement	\$0.00	\$173,607.29	\$214,757.43	\$0.00	\$107,659.96	\$0.00
Totals for Department(s) 260 - NE Revolving Loan Fund - Fund 7:		\$161,560.11	\$175,343.37	\$216,763.02	\$167,703.99	\$108,736.57	\$173,923.29
07-270-4110	Transfer In/Weed & Pest	\$211,269.52	\$0.00	\$0.00	\$260,893.47	\$0.00	\$271,106.56
07-270-4630	County Treasurer s Fees	\$0.00	\$2,101.25	\$2,422.05	\$2,608.93	\$1,573.61	\$2,711.07
07-270-4660	Reimbursement	\$0.00	\$228,574.41	\$242,203.25	\$0.00	\$157,363.66	\$0.00
Totals for Department(s) 270 - Weed & Pest District - Fund 7:		\$211,269.52	\$230,675.66	\$244,625.30	\$263,502.40	\$158,937.27	\$273,817.63
07-280-4110	Transfer In/Economic Dev	\$41,083.02	\$0.00	\$0.00	\$53,865.72	\$0.00	\$55,489.75
07-280-4630	County Treasurer s Fees	\$0.00	\$482.65	\$552.41	\$538.66	\$359.12	\$554.90
07-280-4660	Reimbursement	\$0.00	\$48,290.51	\$55,244.23	\$0.00	\$35,910.48	\$0.00
Totals for Department(s) 280 - 280:		\$41,083.02	\$48,773.16	\$55,796.64	\$54,404.38	\$36,269.60	\$56,044.65
<b>Total Revenues</b>		<b>\$520,942.65</b>	<b>\$581,947.33</b>	<b>\$656,385.06</b>	<b>\$644,229.76</b>	<b>\$400,385.94</b>	<b>\$679,862.16</b>

**07 - OUTSIDE AGENCY/PAYROLL FUND Expenses**

		<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Actual</b>	<b>2026 Budget</b>
07-230-6111	Salaries Permanent	\$4,694.25	\$31,104.15	\$34,461.00	\$38,376.00	\$26,374.29	\$41,600.00
07-230-6112	Salaries Temp./Part Time	\$37,742.14	\$20,910.42	\$22,167.46	\$21,484.00	\$12,995.49	\$21,484.00
07-230-6114	Salaries Overtime&Bonus	\$2,335.50	\$101.25	\$47.25	\$135.00	\$13.50	\$135.00
07-230-6115	Buyout/Personal Leave	\$0.00	\$0.00	\$0.00	\$7,416.00	\$0.00	\$10,000.00
07-230-6143	Health Insurance	\$698.72	\$9,073.64	\$10,630.25	\$11,000.00	\$7,680.69	\$12,500.00
07-230-6144	FICA	\$3,407.94	\$3,880.13	\$4,214.21	\$5,156.94	\$2,906.80	\$5,601.25
07-230-6145	Retirement	\$0.00	\$1,332.38	\$1,710.90	\$2,104.20	\$1,318.72	\$2,580.00
07-230-6348	Payroll Monthly Fees	\$0.00	\$117.72	\$122.04	\$236.88	\$165.23	\$250.00
07-230-6560	Treasurer Fees	\$0.00	\$511.26	\$723.39	\$859.09	\$506.94	\$941.50
Totals for Department(s) 230 - East Yuma County Cemetery -Fund 7:		\$48,878.55	\$67,030.95	\$74,076.50	\$86,768.11	\$51,961.66	\$95,091.76
07-240-6111	Salaries Permanent	\$32,410.56	\$33,840.00	\$35,532.00	\$37,644.00	\$28,233.00	\$40,279.08
07-240-6143	Health Insurance	\$14,351.92	\$16,960.64	\$19,404.96	\$19,000.00	\$14,040.72	\$20,784.96
07-240-6144	FICA	\$2,331.53	\$2,428.91	\$2,530.78	\$2,879.77	\$1,972.53	\$3,081.35
07-240-6348	Payroll Monthly Fees	\$0.00	\$39.24	\$40.68	\$40.68	\$30.51	\$50.00
07-240-6560	Treasurer Fees	\$0.00	\$486.42	\$543.29	\$595.64	\$440.89	\$641.95
Totals for Department(s) 240 - West Yuma County Cemetery - Fund 7:		\$49,094.01	\$53,755.21	\$58,051.71	\$60,160.09	\$44,717.65	\$64,837.34
07-250-6111	Salaries Permanent	\$8,546.47	\$5,764.13	\$6,855.55	\$10,860.00	\$8,555.51	\$15,000.00
07-250-6144	FICA	\$653.80	\$440.95	\$524.44	\$830.79	\$654.51	\$1,147.50
07-250-6145	Retirement	\$0.00	\$71.30	\$79.66	\$0.00	\$0.00	\$0.00
Totals for Department(s) 250 - Public Trustee - Fund 7:		\$9,200.27	\$6,276.38	\$7,459.65	\$11,690.79	\$9,210.02	\$16,147.50
07-260-6111	Salaries Permanent	\$0.00	\$132,063.00	\$160,855.72	\$114,924.27	\$86,189.22	\$119,520.96
07-260-6112	Salaries Temp./Part time	\$122,917.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
07-260-6143	Health Insurance	\$22,009.24	\$26,003.08	\$35,547.84	\$36,500.00	\$24,391.44	\$37,465.92
07-260-6144	FICA	\$8,848.27	\$9,534.61	\$11,748.18	\$8,791.71	\$6,124.68	\$9,143.35
07-260-6145	Retirement	\$5,645.76	\$5,928.12	\$6,514.16	\$5,746.21	\$4,309.47	\$5,976.05
07-260-6348	Payroll Monthly Fees	\$0.00	\$78.48	\$91.53	\$81.36	\$61.02	\$95.00
07-260-6560	Treasurer Fees	\$0.00	\$1,468.28	\$2,010.08	\$1,660.44	\$1,207.63	\$1,722.01
Totals for Department(s) 260 - NE Revolving Loan Fund - Fund 7:		\$159,420.27	\$175,075.57	\$216,767.51	\$167,703.99	\$122,283.46	\$173,923.29

**07 - OUTSIDE AGENCY/PAYROLL FUND Expenses**

07-270-6111	Salaries Permanent	\$141,877.56	\$157,164.88	\$167,212.68	\$172,229.06	\$129,438.09	\$180,122.29
07-270-6112	Salaries Temp./Part time	\$0.00	\$0.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00
07-270-6114	Salaries Overtime&Bonus	\$9,575.00	\$8,600.00	\$4,250.00	\$5,000.00	\$0.00	\$7,000.00
07-270-6115	Annual Buyout/Personal Leave	\$1,894.14	\$0.00	\$2,719.24	\$3,000.00	\$2,634.62	\$5,000.00
07-270-6143	Health Insurance	\$37,088.92	\$44,159.48	\$48,591.59	\$49,000.00	\$29,737.35	\$44,065.80
07-270-6144	FICA	\$11,109.54	\$12,023.68	\$12,524.19	\$14,552.52	\$9,510.78	\$15,462.36
07-270-6145	Retirement	\$5,713.04	\$6,286.72	\$6,742.83	\$6,949.16	\$5,230.13	\$9,256.11
07-270-6348	Payroll Monthly Fees	\$0.00	\$156.96	\$162.72	\$162.72	\$122.04	\$200.00
07-270-6560	Treasurer Fees	\$0.00	\$2,117.53	\$2,422.12	\$2,608.93	\$1,783.22	\$2,711.07
Totals for Department(s) 270 - Weed & Pest District - Fund 7:		\$207,258.20	\$230,509.25	\$244,625.37	\$263,502.39	\$178,456.23	\$273,817.63

07-280-6111	Salaries Permanent	\$38,109.96	\$43,554.99	\$50,395.85	\$50,000.04	\$37,500.03	\$51,500.00
07-280-6143	Health Insurance	\$52.80	\$57.60	\$140.24	\$0.00	\$0.00	\$0.00
07-280-6144	FICA	\$2,915.46	\$3,332.01	\$3,855.29	\$3,825.00	\$2,868.75	\$3,939.75
07-280-6145	Retirement	\$0.00	\$1,306.65	\$826.91	\$0.00	\$0.00	\$0.00
07-280-6348	Payroll Monthly Fees	\$0.00	\$39.24	\$44.07	\$40.68	\$30.51	\$50.00
07-280-6560	Treasurer Fees	\$0.00	\$127.34	\$544.81	\$538.66	\$408.31	\$554.90
Totals for Department(s) 280 - 280:		\$41,078.22	\$48,417.83	\$55,807.17	\$54,404.38	\$40,807.60	\$56,044.65

**Total Expenses**

**\$514,929.52    \$581,065.19    \$656,787.91    \$644,229.75    \$447,436.62    \$679,862.17**

**BEGINNING FUND BALANCE**

**\$52,613.88    \$58,627.01    \$59,509.15    \$59,106.30    \$59,106.30    \$12,055.62**

**NET SURPLUS/(DEFICIT)**

**\$6,013.13    \$882.14    (\$402.85)    \$0.01    (\$47,050.68)    (\$0.00)**

**ENDING FUND BALANCE**

**\$58,627.01    \$59,509.15    \$59,106.30    \$59,106.31    \$12,055.62    \$12,055.62**

**08 - USEFUL PUBLIC SERVICE**

**Revenues**

		<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Actual</b>	<b>2026 Budget</b>
08-000-4950	Court Fines	\$4,623.18	\$6,943.82	\$4,497.18	\$0.00	\$0.00	\$0.00
08-000-4990	Miscellaneous	\$0.00	\$10.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals for Department(s) 000 - No Department:		\$4,623.18	\$6,953.82	\$4,497.18	\$0.00	\$0.00	\$0.00
<b>Total Revenues</b>		<b>\$4,623.18</b>	<b>\$6,953.82</b>	<b>\$4,497.18</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**Expenses**

		<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Actual</b>	<b>2026 Budget</b>
08-000-6112	Salaries Temp./Part time	\$6,000.00	\$6,000.00	\$6,000.00	\$0.00	\$0.00	\$0.00
08-000-6142	Workmens Comp	\$137.16	\$176.14	\$173.68	\$0.00	\$0.00	\$0.00
08-000-6144	FICA	\$459.00	\$459.00	\$459.00	\$0.00	\$0.00	\$0.00
08-000-6145	Retirement	\$300.00	\$300.00	\$300.00	\$0.00	\$0.00	\$0.00
08-000-6210	Office Supplies	\$11.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
08-000-6345	Phone Service	\$0.00	\$0.00	\$52.43	\$0.00	\$0.00	\$0.00
08-000-6362	Computer Software	\$96.68	\$88.88	\$86.23	\$0.00	\$0.00	\$0.00
08-000-6370	Training/Conference/Dues	\$50.00	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00
08-000-6510	Insurance	\$0.00	\$270.00	\$216.00	\$0.00	\$0.00	\$0.00
Totals for Department(s) 000 - No Department:		\$7,054.03	\$7,344.02	\$7,287.34	\$0.00	\$0.00	\$0.00
<b>Total Expenses</b>		<b>\$7,054.03</b>	<b>\$7,344.02</b>	<b>\$7,287.34</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

<b>BEGINNING FUND BALANCE</b>	<b>\$10,473.74</b>	<b>\$8,042.89</b>	<b>\$7,652.69</b>	<b>\$4,862.53</b>	<b>\$4,862.53</b>	<b>\$4,862.53</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>(\$2,430.85)</b>	<b>(\$390.20)</b>	<b>(\$2,790.16)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>ENDING FUND BALANCE</b>	<b>\$8,042.89</b>	<b>\$7,652.69</b>	<b>\$4,862.53</b>	<b>\$4,862.53</b>	<b>\$4,862.53</b>	<b>\$4,862.53</b>

**09 - GRANT FUND**

**Revenues**

		<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Actual</b>	<b>2026 Budget</b>
09-000-4225	Growing Green Funds	\$111.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
09-000-4226	MDU Funds Extension Area Schoo	\$165.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
09-000-4300	Fair premium sponsor \$\$	\$1,998.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
09-000-4425	CREATE Grant #19-10-208 South YW Amb	\$0.00	\$11,167.43	\$0.00	\$0.00	\$0.00	\$0.00
Totals for Department(s) 000 - No Department:		\$2,275.86	\$11,167.43	\$0.00	\$0.00	\$0.00	\$0.00
09-200-4210	Websearch Fees	\$0.00	\$0.00	\$458.72	\$0.00	\$0.00	\$0.00
09-200-4225	Clerks Tech Fees/IDOC Fees/Web Search Fees	\$22,284.95	\$54,481.06	\$18,043.13	\$100,000.00	\$16,226.56	\$100,000.00
09-200-4226	Clerks FED Cares Act Grant Funds	\$165,389.00	\$0.00	\$0.00	\$0.00	\$25,249.78	\$0.00
09-200-4325	HAVA ADA Fed Grant Funds	\$7,497.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
09-200-4425	HAVA Eq Fed Grant Funds	\$0.00	\$0.00	\$3,128.85	\$0.00	\$1,991.70	\$0.00
09-200-4426	Clerks Tech ERTB State Grant Funds	(\$120,995.95)	\$1,259.29	\$52,972.00	\$0.00	\$20,618.80	\$0.00
09-200-4628	Clerks CTLC Grant Revenue	\$2,303.39	\$11,959.22	\$20,000.00	\$0.00	\$0.00	\$0.00
Totals for Department(s) 200 - County Clerks Tech&Grant -Fund 9:		\$76,478.39	\$67,699.57	\$94,602.70	\$100,000.00	\$64,086.84	\$100,000.00
09-335-4226	Federal Grant Funds	\$0.00	\$0.00	\$0.00	\$464,000.00	\$0.00	\$500,000.00
Totals for Department(s) 335 - Federal Grant Dollars:		\$0.00	\$0.00	\$0.00	\$464,000.00	\$0.00	\$500,000.00
09-401-4210	EMT Council Funds	\$0.00	\$0.00	\$8,536.43	\$0.00	\$0.00	\$0.00
Totals for Department(s) 401 - Northeast Colorado Health Department:		\$0.00	\$0.00	\$8,536.43	\$0.00	\$0.00	\$0.00
09-410-4110	EMS Subsidy Grant Money	\$2,285.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
09-410-4999	EMS Subsidy Funds Carryovered	\$5,116.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals for Department(s) 410 - EMS Subsidy Grant:		\$7,401.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
09-445-4226	State Grant Funds	\$66,105.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
09-445-4625	Covid 19 Relief FED Grant Funds	\$1,304,693.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals for Department(s) 445 - State Grant Dollars:		\$1,370,798.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenues</b>		<b>\$1,456,953.75</b>	<b>\$78,867.00</b>	<b>\$103,139.13</b>	<b>\$564,000.00</b>	<b>\$64,086.84</b>	<b>\$600,000.00</b>

**09 - GRANT FUND Expenses**

		<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Actual</b>	<b>2026 Budget</b>
09-200-6600	Clerks Technology Funds Pd Out	\$384.34	\$382.12	\$5,488.04	\$100,000.00	\$18,246.22	\$100,000.00
09-200-6625	Clerks Tech ERBT State Grant Fund Exp	\$2,084.00	\$11,167.33	\$53,308.90	\$0.00	\$44,705.07	\$0.00
09-200-6628	Clerks CTCL Grant Expense	\$0.00	\$0.00	\$17,040.00	\$0.00	\$0.00	\$0.00
09-200-6700	HAVA ADA Grant Funds Pd	\$0.00	\$0.00	\$28,400.84	\$0.00	\$418.60	\$0.00
09-200-6800	HAVA Eq Grant Funds Pd	\$0.00	\$0.00	\$3,865.00	\$0.00	\$0.00	\$0.00
Totals for Department(s) 200 - County Clerks Tech&Grant -Fund 9:		\$2,468.34	\$11,549.45	\$108,102.78	\$100,000.00	\$63,369.89	\$100,000.00
09-335-6500	Federal Grant Funds	\$0.00	\$0.00	\$0.00	\$464,000.00	\$0.00	\$500,000.00
Totals for Department(s) 335 - Federal Grant Dollars:		\$0.00	\$0.00	\$0.00	\$464,000.00	\$0.00	\$500,000.00
09-410-6480	EMS Subsidy Grant Expenses	\$0.00	\$180.00	\$0.00	\$8,536.43	\$0.00	\$8,536.43
Totals for Department(s) 410 - EMS Subsidy Grant:		\$0.00	\$180.00	\$0.00	\$8,536.43	\$0.00	\$8,536.43
09-445-6500	State Grant Funds	\$46,518.15	\$11,959.22	\$0.00	\$0.00	\$0.00	\$0.00
09-445-6625	Covid 19 Relief Fed Grant Exp	\$240,469.22	\$242,752.83	\$366,057.52	\$700,000.00	\$554,455.59	\$35,000.00
09-445-8941	Recycle Grant Cap Outlay	\$27,264.12	\$31,838.21	\$0.00	\$0.00	\$56.28	\$0.00
Totals for Department(s) 445 - State Grant Dollars:		\$314,251.49	\$286,550.26	\$366,057.52	\$700,000.00	\$554,511.87	\$35,000.00
<b>Total Expenses</b>		<b>\$316,719.83</b>	<b>\$298,279.71</b>	<b>\$474,160.30</b>	<b>\$1,272,536.43</b>	<b>\$617,881.76</b>	<b>\$643,536.43</b>
<b>BEGINNING FUND BALANCE</b>		<b>\$736,684.34</b>	<b>\$1,221,737.26</b>	<b>\$1,002,324.55</b>	<b>\$631,303.38</b>	<b>\$631,303.38</b>	<b>\$77,508.46</b>
<b>NET SURPLUS/(DEFICIT)</b>		<b>\$1,140,233.92</b>	<b>(\$219,412.71)</b>	<b>(\$371,021.17)</b>	<b>(\$708,536.43)</b>	<b>(\$553,794.92)</b>	<b>(\$43,536.43)</b>
<b>ENDING FUND BALANCE</b>		<b>\$1,221,737.26</b>	<b>\$1,002,324.55</b>	<b>\$631,303.38</b>	<b>(\$77,233.05)</b>	<b>\$77,508.46</b>	<b>\$33,972.03</b>

**10 - WATER AUTHORITY FUND**

**Revenues**

		<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Actual</b>	<b>2026 Budget</b>
10-000-4619	RRWD Soehner Lease	\$29,412.50	\$29,412.50	\$29,412.50	\$29,412.50	\$29,412.50	\$29,412.50
10-000-4662	City of Wray	\$11,710.00	\$11,710.00	\$11,710.00	\$11,710.00	\$0.00	\$11,710.00
10-000-4663	Yuma County	\$50,215.00	\$61,141.00	\$50,215.00	\$50,215.00	\$0.00	\$50,215.00
10-000-4664	Town of Eckley	\$0.00	\$0.00	\$3,855.00	\$1,285.00	\$0.00	\$1,285.00
10-000-4665	City of Yuma	\$17,620.00	\$17,620.00	\$17,620.00	\$17,620.00	\$0.00	\$17,620.00
10-000-4920	Interest						\$9,000.00
<b>Total Revenues</b>		<b>\$108,957.50</b>	<b>\$119,883.50</b>	<b>\$112,812.50</b>	<b>\$110,242.50</b>	<b>\$29,412.50</b>	<b>\$119,242.50</b>

**Expenses**

		<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Actual</b>	<b>2026 Budget</b>
10-000-6350	Professional Services	\$0.00	\$0.00	\$1,580.93	\$29,000.00	\$4,875.75	\$29,000.00
10-000-6351	Donations/Contributions						\$4,000.00
10-000-6352	Legal Services	\$497.56	\$8,410.48	\$890.59	\$5,000.00	\$0.00	\$5,000.00
10-000-6366	Ditch Maintenance	\$21,622.88	\$28,601.51	\$38,397.02	\$50,000.00	\$24,855.42	\$50,000.00
10-000-6370	Meetings/Travel	\$420.00	\$210.00	\$0.00	\$1,000.00	\$210.00	\$1,000.00
10-000-6380	Training/Public Education	\$60.00	\$929.03	\$0.00	\$10,000.00	\$0.00	\$50,000.00
10-000-6532	Land Lease	\$0.00	\$29,412.50	\$0.00	\$0.00	\$0.00	\$0.00
10-000-7750	Transfer Out	\$0.00	\$0.00	\$29,412.50	\$29,412.50	\$29,412.50	\$29,412.50
10-000-8998	Contingency	\$0.00	\$0.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00
<b>Total Expenses</b>		<b>\$22,600.44</b>	<b>\$67,563.52</b>	<b>\$70,281.04</b>	<b>\$134,412.50</b>	<b>\$59,353.67</b>	<b>\$178,412.50</b>

<b>BEGINNING FUND BALANCE</b>	<b>\$509,383.05</b>	<b>\$595,740.11</b>	<b>\$648,060.09</b>	<b>\$690,591.55</b>	<b>\$690,591.55</b>	<b>\$660,650.38</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>\$86,357.06</b>	<b>\$52,319.98</b>	<b>\$42,531.46</b>	<b>(\$24,170.00)</b>	<b>(\$29,941.17)</b>	<b>(\$59,170.00)</b>
<b>ENDING FUND BALANCE</b>	<b>\$595,740.11</b>	<b>\$648,060.09</b>	<b>\$690,591.55</b>	<b>\$666,421.55</b>	<b>\$660,650.38</b>	<b>\$601,480.38</b>

**11 - SANITARY LANDFILL FUND**

**Revenues**

		<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Actual</b>	<b>2026 Budget</b>
11-000-4645	Charge Account Deposit	\$0.00	\$0.00	\$1,000.00	\$0.00	\$860.73	\$0.00
11-000-4660	City of Yuma	\$89,098.10	\$79,502.86	\$86,356.56	\$90,674.45	\$75,562.00	\$90,674.45
11-000-4662	City of Wray	\$60,532.56	\$63,559.08	\$63,559.08	\$66,737.09	\$50,052.78	\$66,737.09
11-000-4663	Yuma County	\$124,005.54	\$130,205.50	\$130,205.25	\$136,715.51	\$102,536.64	\$136,715.51
11-000-4664	Town of Eckley	\$3,942.64	\$3,821.39	\$3,837.33	\$4,012.33	\$2,324.71	\$4,012.33
11-000-4665	Recycling Funds	\$15,432.30	\$14,010.64	\$32,341.40	\$10,000.00	\$18,521.73	\$15,000.00
11-000-4666	Gate Receipts	\$230,630.87	\$227,989.70	\$503,377.88	\$230,000.00	\$288,019.50	\$250,000.00
11-000-4670	Waste Tire Fees	\$895.00	\$1,048.50	\$1,610.00	\$4,000.00	\$1,795.00	\$4,000.00
11-000-4675	Grant Funds	\$0.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00
11-000-4800	Electronic Recycle	\$2,313.50	\$1,720.00	\$2,715.00	\$2,000.00	\$1,770.00	\$2,000.00
11-000-4801	Concrete Recycling	\$0.00	\$0.00	\$0.00	\$0.00	\$28,515.95	\$10,000.00
11-000-4940	Service Fees	\$780.00	\$1,390.00	\$1,550.00	\$700.00	\$2,195.00	\$1,000.00
11-000-4960	Sale of Assets	\$0.00	\$0.00	\$125,000.00	\$0.00	\$0.00	\$0.00
11-000-4980	Hazardous Response Fees	\$4,016.36	\$5,031.68	\$5,188.63	\$5,000.00	\$2,628.11	\$6,000.00
11-000-4990	Miscellaneous	\$214.08	\$214.16	\$1,051.75	\$0.00	\$641.91	\$0.00
<b>Total Revenues</b>		<b>\$531,860.95</b>	<b>\$558,493.51</b>	<b>\$957,792.88</b>	<b>\$549,839.38</b>	<b>\$575,424.06</b>	<b>\$636,139.38</b>

**11 - SANITARY LANDFILL FUND Expenses**

	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Actual</b>	<b>2026 Budget</b>
11-000-6111 Salaries Permanent	\$97,045.49	\$102,835.22	\$118,499.36	\$138,139.04	\$102,746.42	\$143,208.00
11-000-6112 Salaries Temp./Part time	\$0.00	\$3,658.01	\$0.00	\$25,000.00	\$0.00	\$25,000.00
11-000-6114 Overtime	\$5,025.73	\$2,554.98	\$3,308.79	\$7,500.00	\$1,262.42	\$7,500.00
11-000-6115 Annual Buyout/Personal Leave	\$1,157.64	\$95.20	\$0.00	\$2,500.00	\$0.00	\$2,500.00
11-000-6142 Workmens Comp	\$13,697.00	\$12,412.00	\$8,233.86	\$10,000.00	\$4,318.24	\$10,000.00
11-000-6143 Health Insurance	\$28,283.99	\$18,082.28	\$21,259.36	\$60,000.00	\$25,882.57	\$60,000.00
11-000-6144 FICA	\$7,588.02	\$7,985.99	\$9,179.98	\$13,245.14	\$8,576.85	\$13,632.91
11-000-6145 Retirement	\$4,620.60	\$4,821.74	\$5,689.39	\$8,656.95	\$5,138.52	\$7,285.40
11-000-6210 Office & Cleaning Supplies	\$2,691.29	\$2,030.68	\$2,488.65	\$3,000.00	\$1,007.31	\$3,000.00
11-000-6220 Shop Supplies	\$5,834.77	\$9,565.33	\$5,841.73	\$10,000.00	\$1,748.52	\$10,000.00
11-000-6227 Fuel Operations	\$17,189.04	\$22,316.53	\$16,066.67	\$30,000.00	\$16,987.83	\$30,000.00
11-000-6228 Fuel Excavation	\$0.00	\$0.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00
11-000-6230 Cover Machine Materials	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
11-000-6310 Health Dept / Hazardous Fund	\$10,521.18	\$6,036.63	\$17,835.27	\$30,000.00	\$11,810.16	\$20,000.00
11-000-6311 Postage	\$0.00	\$0.00	\$413.75	\$500.00	\$0.00	\$500.00
11-000-6330 Heating Fuel/Shop & Office	\$154.00	\$1,844.00	\$2,097.75	\$4,000.00	\$1,730.00	\$4,000.00
11-000-6331 Heating Fuel/Recycle	\$1,188.75	\$7,445.00	\$5,827.25	\$8,000.00	\$4,660.00	\$8,000.00
11-000-6340 Utilities Shop & Office	\$2,726.98	\$2,627.60	\$2,558.68	\$4,500.00	\$2,679.46	\$4,500.00
11-000-6341 Utilities Recycle Bldg	\$8,173.89	\$2,803.22	\$2,872.54	\$3,500.00	\$2,548.59	\$3,500.00
11-000-6345 Phone Service/Internet	\$3,359.52	\$3,400.26	\$8,044.39	\$4,500.00	\$2,333.75	\$4,500.00
11-000-6348 Payroll Monthly Fees	\$100.84	\$229.53	\$252.92	\$325.00	\$171.93	\$325.00
11-000-6350 Professional Services	\$32,187.24	\$25,800.30	\$211,929.56	\$235,000.00	\$20,096.43	\$30,000.00

**11 - SANITARY LANDFILL FUND Expenses**

11-000-6352	Ground Water Monitoring	\$236.02	\$2,245.36	\$10,281.46	\$15,000.00	\$0.00	\$20,000.00
11-000-6354	Auditing	\$0.00	\$0.00	\$3,945.20	\$2,000.00	\$3,080.00	\$5,500.00
11-000-6360	R&M Equipment	\$32,565.39	\$16,064.93	\$31,729.18	\$45,000.00	\$11,462.37	\$45,000.00
11-000-6362	Support & Software	\$0.00	\$18.91	\$12,767.00	\$13,000.00	\$10,189.25	\$13,000.00
11-000-6366	R&M Building	\$350.66	\$2,007.41	\$553.75	\$3,000.00	\$239.48	\$3,000.00
11-000-6370	Lodging Meetings Travel	\$1,220.26	\$446.39	\$20.00	\$2,000.00	\$210.00	\$2,000.00
11-000-6475	Grant Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$61,121.11	\$50,000.00
11-000-6495	Miscellaneous	\$1,110.16	\$4,011.84	\$1,472.27	\$2,000.00	\$400.99	\$2,000.00
11-000-6510	Insurance	\$0.00	\$29,278.07	\$15,432.00	\$16,000.00	\$13,636.00	\$16,000.00
11-000-6520	Recycling Supplies	\$193.31	\$1,756.00	\$248.37	\$5,000.00	\$0.00	\$5,000.00
11-000-6523	Recycling R&M Trailers	\$7,047.57	\$32,658.42	\$1,104.69	\$6,000.00	\$0.00	\$6,000.00
11-000-6525	Recycling Cap Outlay Trailers	\$0.00	\$3,999.98	\$0.00	\$12,000.00	\$0.00	\$12,000.00
11-000-6529	Recycling Electronic Exp	\$2,314.30	\$0.00	\$1,571.70	\$3,000.00	\$1,509.80	\$3,000.00
11-000-6530	Recycling Miscellaneous	\$0.00	\$0.00	\$206.28	\$600.00	\$0.00	\$600.00
11-000-6532	Land Lease	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$0.00	\$6,000.00
11-000-6560	Treasurer s Fees	\$4,760.95	\$5,654.20	\$9,570.71	\$7,000.00	\$5,775.89	\$7,000.00
11-000-7750	Transfer Out	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00
11-000-8920	Capital Outlay Buildings	\$11,073.42	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00
11-000-8940	Capital Outlay \$5000 & up	\$0.00	\$19,618.76	\$0.00	\$10,000.00	\$0.00	\$10,000.00
11-000-8941	Capital Outlay \$500 4999.99	\$0.00	\$3,038.59	\$0.00	\$5,000.00	\$1,216.00	\$5,000.00
11-000-8949	Debt Service	\$0.00	\$59,529.60	\$59,529.60	\$59,529.60	\$0.00	\$59,529.60
11-000-8996	Waste Tire Fees Paid Out	\$2,832.50	\$1,450.00	\$1,485.00	\$4,500.00	\$1,962.00	\$4,500.00
11-000-8997	Closure Reserve	\$0.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$0.00
<b>Total Expenses</b>		<b>\$311,250.51</b>	<b>\$429,322.96</b>	<b>\$603,317.11</b>	<b>\$827,495.73</b>	<b>\$329,501.89</b>	<b>\$676,080.91</b>
<b>BEGINNING FUND BALANCE</b>		<b>\$477,410.94</b>	<b>\$698,021.38</b>	<b>\$827,191.93</b>	<b>\$1,181,667.70</b>	<b>\$1,181,667.70</b>	<b>\$1,427,589.87</b>
<b>NET SURPLUS/(DEFICIT)</b>		<b>\$220,610.44</b>	<b>\$129,170.55</b>	<b>\$354,475.77</b>	<b>(\$277,656.35)</b>	<b>\$245,922.17</b>	<b>(\$39,941.53)</b>
<b>ENDING FUND BALANCE</b>		<b>\$698,021.38</b>	<b>\$827,191.93</b>	<b>\$1,181,667.70</b>	<b>\$904,011.35</b>	<b>\$1,427,589.87</b>	<b>\$1,387,648.34</b>

**12 - SHERIFF'S TRUST FUND**

**Revenues**

		<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Actual</b>	<b>2026 Budget</b>
12-280-4110	Transfer In Victims Assistance	\$13,000.00	\$13,000.00	\$0.00	\$0.00	\$0.00	\$0.00
12-280-4112	V.A.L.E. Grant	\$21,000.00	\$29,119.69	\$42,318.49	\$32,673.80	\$28,957.36	\$20,000.00
12-280-4114	V.O.C.A. Grant	\$41,535.01	\$39,152.81	\$32,645.95	\$30,499.00	\$18,209.58	\$29,324.00
12-280-4130	Donations	\$9,000.00	\$9,000.00	\$22,000.00	\$20,500.00	\$13,000.00	\$28,000.00
12-280-4990	Miscellaneous	(\$513.90)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals for Department(s) 280 - 280:		\$84,021.11	\$90,272.50	\$96,964.44	\$83,672.80	\$60,166.94	\$77,324.00
12-290-4112	Certified VIN Fees	\$450.00	\$715.00	\$495.00	\$400.00	\$413.00	\$400.00
Totals for Department(s) 290 - VIN Fees - Fund 12:		\$450.00	\$715.00	\$495.00	\$400.00	\$413.00	\$400.00
12-300-4130	VEST BVP GRANT	\$0.00	\$0.00	\$1,500.00	\$0.00	\$444.21	\$0.00
12-300-4226	POST Grant	\$0.00	\$0.00	\$3,370.06	\$0.00	\$0.00	\$0.00
12-300-4425	POST Reimb Grant Funds	\$7,369.35	\$6,086.60	\$4,187.07	\$0.00	\$2,444.23	\$0.00
Totals for Department(s) 300 - Fund 12 Vest & Sorna Grant:		\$7,369.35	\$6,086.60	\$9,057.13	\$0.00	\$2,888.44	\$0.00
12-310-4112	Concealed Weapon Permit Fees	\$3,628.50	\$6,162.00	\$6,155.73	\$5,000.00	(\$433.00)	\$5,000.00
12-310-4115	Fingerprint Permit Fees	\$4,159.00	\$7,330.50	\$9,377.50	\$5,000.00	\$12,179.52	\$5,000.00
12-310-4116	Certified VIN Fees	\$100.00	\$100.00	\$0.00	\$0.00	\$59.00	\$0.00
12-310-4990	Miscellaneous	\$1,314.10	\$0.00	\$0.00	\$219.00	\$0.00	\$219.00
Totals for Department(s) 310 - Sheriffs Permit Fees - Fund 12:		\$9,201.60	\$13,592.50	\$15,533.23	\$10,219.00	\$11,805.52	\$10,219.00
<b>Total Revenues</b>		<b>\$101,042.06</b>	<b>\$110,666.60</b>	<b>\$122,049.80</b>	<b>\$94,291.80</b>	<b>\$75,273.90</b>	<b>\$87,943.00</b>

**12 - SHERIFF'S TRUST FUND Expenses**

		<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Actual</b>	<b>2026 Budget</b>
12-000-6348	Payroll Monthly Fees	\$0.00	\$0.00	\$3.22	\$0.00	\$0.00	\$0.00
	Totals for Department(s) 000 - No Department:	\$0.00	\$0.00	\$3.22	\$0.00	\$0.00	\$0.00
12-280-6111	Salaries Permanent	\$38,198.16	\$41,253.96	\$43,305.60	\$44,607.00	\$33,453.54	\$47,008.00
12-280-6112	Salaries Temp/Part Time	\$536.25	\$232.50	\$630.00	\$3,200.00	\$225.00	\$1,000.00
12-280-6114	Salaries Overtime	\$0.00	\$541.42	\$541.42	\$0.00	\$0.00	\$0.00
12-280-6142	Workmen s Compensation	\$94.31	\$95.92	\$76.51	\$113.00	\$50.64	\$100.00
12-280-6143	Health Insurance	\$17,586.80	\$19,877.60	\$22,793.84	\$23,000.00	\$17,208.72	\$25,476.96
12-280-6144	FICA	\$2,714.88	\$2,886.62	\$3,029.38	\$3,412.44	\$2,259.03	\$3,672.61
12-280-6145	Retirement	\$1,936.74	\$2,074.31	\$2,165.28	\$2,230.35	\$1,672.65	\$2,350.40
12-280-6210	Office Supplies	\$77.29	\$143.53	\$616.47	\$300.00	\$391.69	\$500.00
12-280-6220	Operating & Promo Supplies	\$0.00	\$0.00	\$1,431.62	\$400.00	\$1,364.05	\$1,400.00
12-280-6227	Vehicle Service	\$968.68	\$110.17	\$113.04	\$1,600.00	\$106.83	\$1,200.00
12-280-6311	Postage	\$104.83	\$26.16	\$22.78	\$200.00	\$0.00	\$75.00
12-280-6320	Printing	\$0.00	\$0.00	\$0.00	\$200.00	\$0.00	\$0.00
12-280-6338	Dues	\$0.00	\$0.00	\$0.00	\$150.00	\$0.00	\$0.00
12-280-6345	Phone Service	\$1,066.18	\$430.35	\$448.46	\$850.00	\$407.26	\$450.00
12-280-6362	Support & Software	\$427.73	\$2,020.40	\$569.53	\$578.00	\$315.12	\$400.00
12-280-6370	Lodging Meetings Travel	\$812.88	\$1,206.79	\$105.14	\$2,000.00	\$0.00	\$2,000.00
12-280-6371	Mileage & Fuel	\$2,545.70	\$2,239.15	\$1,876.93	\$4,700.00	\$1,506.33	\$3,150.00
12-280-6373	Client Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$150.71	\$1,000.00
12-280-6380	Employee Training	\$2,413.65	\$1,502.08	\$3,909.18	\$2,200.00	\$316.92	\$1,300.00
12-280-6493	Indirect Expenditures	\$0.00	\$16,569.49	\$3,914.24	\$0.00	\$2,768.05	\$0.00
12-280-6495	Miscellaneous	\$324.69	\$130.07	\$227.24	\$400.00	\$1,135.05	\$350.00
12-280-6560	Treasurer s Fees	\$2.70	\$0.00	\$165.00	\$250.00	\$75.00	\$100.00
	Totals for Department(s) 280 - 280:	\$69,811.47	\$91,340.52	\$85,941.66	\$90,390.79	\$63,406.59	\$91,532.97

**12 - SHERIFF'S TRUST FUND Expenses**

12-290-6220	Operating Supplies	\$0.00	\$0.00	\$0.00	\$400.00	\$0.00	\$400.00
12-290-6380	Training	\$0.00	\$852.67	\$0.00	\$0.00	\$0.00	\$0.00
12-290-6560	Treasurer Fees	\$4.50	\$7.16	\$4.95	\$0.00	\$4.14	\$0.00
Totals for Department(s) 290 - VIN Fees - Fund 12:		\$4.50	\$859.83	\$4.95	\$400.00	\$4.14	\$400.00
12-300-6380	Training-Post Reimb	\$3,325.17	\$0.00	\$1,412.54	\$20,000.00	\$1,500.00	\$0.00
12-300-8941	Cap Outlay \$500 4999.99	\$0.00	\$0.00	\$1,500.00	\$1,000.00	\$0.00	\$0.00
Totals for Department(s) 300 - Fund 12 Vest & Sorna Grant:		\$3,325.17	\$0.00	\$2,912.54	\$21,000.00	\$1,500.00	\$0.00
12-305-6600	SCAAP Expenditures	\$2,679.60	\$13,940.38	\$25,299.42	\$0.00	\$2,320.56	\$0.00
12-305-8940	Capital Outlay \$5000 & Up	\$0.00	\$0.00	\$0.00	\$0.00	\$31,443.50	\$0.00
Totals for Department(s) 305 - 305:		\$2,679.60	\$13,940.38	\$25,299.42	\$0.00	\$33,764.06	\$0.00
12-310-6220	Supplies	\$1,035.94	\$544.99	\$200.00	\$1,000.00	\$1,634.19	\$1,000.00
12-310-6480	Fees Paid to CBI	\$2,684.00	\$5,647.00	\$7,068.00	\$6,000.00	\$5,567.50	\$6,000.00
12-310-6495	Miscellaneous	\$0.00	\$565.53	\$0.00	\$0.00	\$0.00	\$0.00
12-310-6560	Treasurer s Fees	\$105.21	\$135.97	\$155.40	\$0.00	\$122.43	\$150.00
Totals for Department(s) 310 - Sheriffs Permit Fees - Fund 12:		\$3,825.15	\$6,893.49	\$7,423.40	\$7,000.00	\$7,324.12	\$7,150.00
12-315-6350	Tow Fees Paid	\$0.00	\$0.00	\$0.00	\$0.00	\$957.00	\$1,500.00
Totals for Department(s) 315 - Tow Fees - Fund 12:		\$0.00	\$0.00	\$0.00	\$0.00	\$957.00	\$1,500.00
<b>Total Expenses</b>		<b>\$79,645.89</b>	<b>\$113,034.22</b>	<b>\$121,585.19</b>	<b>\$118,790.79</b>	<b>\$106,955.91</b>	<b>\$100,582.97</b>
<b>BEGINNING FUND BALANCE</b>		<b>\$97,970.18</b>	<b>\$119,366.35</b>	<b>\$116,998.73</b>	<b>\$117,463.34</b>	<b>\$117,463.34</b>	<b>\$85,781.33</b>
<b>NET SURPLUS/(DEFICIT)</b>		<b>\$21,396.17</b>	<b>(\$2,367.62)</b>	<b>\$464.61</b>	<b>(\$24,498.99)</b>	<b>(\$31,682.01)</b>	<b>(\$12,639.97)</b>
<b>ENDING FUND BALANCE</b>		<b>\$119,366.35</b>	<b>\$116,998.73</b>	<b>\$117,463.34</b>	<b>\$92,964.35</b>	<b>\$85,781.33</b>	<b>\$73,141.36</b>

**13 - FISCAL AGENCY FUND****Revenues**

		<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Actual</b>	<b>2026 Budget</b>
13-900-4110	Transfer In	\$30,000.00	\$0.00	\$0.00	\$0.00	\$38,274.08	\$0.00
13-900-4226	State Grant Money	\$134,015.81	\$376,878.00	\$1,176,585.29	\$1,000,000.00	\$499,730.00	\$1,000,000.00
13-900-4800	Federal Grant Money	\$500,218.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenues</b>		<b>\$664,234.56</b>	<b>\$376,878.00</b>	<b>\$1,176,585.29</b>	<b>\$1,000,000.00</b>	<b>\$538,004.08</b>	<b>\$1,000,000.00</b>

**Expenses**

		<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Actual</b>	<b>2026 Budget</b>
13-900-6350	Professional Services	\$26,413.00	\$54,567.52	\$116,421.83	\$100,000.00	\$0.00	\$100,000.00
13-900-6381	Infrastructure	\$0.00	\$61,796.33	\$133,168.69	\$0.00	\$453,771.61	\$0.00
13-900-6382	Settlement	\$0.00	\$34,734.37	\$257,497.19	\$900,000.00	\$219,324.37	\$900,000.00
13-900-6600	Bank Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$30.00	\$0.00
<b>Total Expenses</b>		<b>\$26,413.00</b>	<b>\$151,098.22</b>	<b>\$507,087.71</b>	<b>\$1,000,000.00</b>	<b>\$673,125.98</b>	<b>\$1,000,000.00</b>

**BEGINNING FUND BALANCE** **\$0.00** **\$637,821.56** **\$863,601.34** **\$1,533,098.92** **\$1,533,098.92** **\$1,397,977.02**

**NET SURPLUS/(DEFICIT)** **\$637,821.56** **\$225,779.78** **\$669,497.58** **\$0.00** **(\$135,121.90)** **\$0.00**

**ENDING FUND BALANCE** **\$637,821.56** **\$863,601.34** **\$1,533,098.92** **\$1,533,098.92** **\$1,397,977.02** **\$1,397,977.02**

**20 - CAPITAL ACQUISITION FUND**

**Revenues**

		<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Actual</b>	<b>2026 Budget</b>
20-000-4110	Transfer In	\$0.00	\$0.00	\$168,308.69	\$0.00	\$0.00	\$3,526,449.91
20-000-4625	FED Grant Funds	\$0.00	\$0.00	\$50,000.00	\$0.00	\$0.00	\$0.00
Totals for Department(s) 000 - No Department:		\$0.00	\$0.00	\$218,308.69	\$0.00	\$0.00	\$3,526,449.91
20-907-4220	Revenue In Land & Bldgs	\$6,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals for Department(s) 907 - Capital Acquisition - Buildings:		\$6,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
20-915-4970	Insurance Reimbursement	\$0.00	\$0.00	\$551,055.24	\$1,000,000.00	\$331,428.96	\$0.00
Totals for Department(s) 915 - Capital-Broadband-Countywide:		\$0.00	\$0.00	\$551,055.24	\$1,000,000.00	\$331,428.96	\$0.00
20-950-4239	Landfill Equipment Payment	\$0.00	\$59,529.60	\$59,529.60	\$59,529.60	\$0.00	\$59,529.60
20-950-4240	Lease Payment Landfill	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$0.00	\$6,000.00
Totals for Department(s) 950 - Lease Purchase:		\$6,000.00	\$65,529.60	\$65,529.60	\$65,529.60	\$0.00	\$65,529.60
<b>Total Revenues</b>		<b>\$12,000.00</b>	<b>\$65,529.60</b>	<b>\$834,893.53</b>	<b>\$1,065,529.60</b>	<b>\$331,428.96</b>	<b>\$3,591,979.51</b>

**20 - CAPITAL ACQUISITION FUND Expenses**

	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Actual</b>	<b>2026 Budget</b>
20-903-6350 Professional Services	\$1,969.20	\$3,009.32	\$112.37	\$0.00	\$122.04	\$0.00
20-903-8942 Cap Outlay Vehicles	\$131,183.97	\$103,555.27	\$65,764.15	\$220,401.10	\$177,186.46	\$394,587.41
Totals for Department(s) 903 - Capital Acquisition - Equipment:	\$133,153.17	\$106,564.59	\$65,876.52	\$220,401.10	\$177,308.50	\$394,587.41
20-904-8920 Cap Outlay Building & Impr	\$0.00	\$26,336.11	\$28,104.00	\$0.00	\$0.00	\$0.00
Totals for Department(s) 904 - Capital Acquisition - H&H Building:	\$0.00	\$26,336.11	\$28,104.00	\$0.00	\$0.00	\$0.00
20-907-8920 Cap Outlay Building&Land	\$5,383.71	\$0.00	\$0.00	\$0.00	\$0.00	\$2,870,362.50
Totals for Department(s) 907 - Capital Acquisition - Buildings:	\$5,383.71	\$0.00	\$0.00	\$0.00	\$0.00	\$2,870,362.50
20-910-8920 Cap Outlay Building & Impr	\$0.00	\$0.00	\$23,039.50	\$0.00	\$0.00	\$261,500.00
Totals for Department(s) 910 - Capital Acquisition - Courthouse:	\$0.00	\$0.00	\$23,039.50	\$0.00	\$0.00	\$261,500.00
20-915-6511 Insurance Claim Expense	\$0.00	\$0.00	\$23,649.54	\$1,404,996.85	\$160,354.55	\$550,000.00
Totals for Department(s) 915 - Capital-Broadband-Countywide:	\$0.00	\$0.00	\$23,649.54	\$1,404,996.85	\$160,354.55	\$550,000.00
20-950-8940 Capital Outlay \$5000 & Up	\$526,234.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals for Department(s) 950 - Lease Purchase:	\$526,234.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Expenses</b>	<b>\$664,771.28</b>	<b>\$132,900.70</b>	<b>\$140,669.56</b>	<b>\$1,625,397.95</b>	<b>\$337,663.05</b>	<b>\$4,076,449.91</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$744,822.29</b>	<b>\$92,051.01</b>	<b>\$24,679.91</b>	<b>\$718,903.88</b>	<b>\$718,903.88</b>	<b>\$712,669.79</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>(\$652,771.28)</b>	<b>(\$67,371.10)</b>	<b>\$694,223.97</b>	<b>(\$559,868.35)</b>	<b>(\$6,234.09)</b>	<b>(\$484,470.40)</b>
<b>ENDING FUND BALANCE</b>	<b>\$92,051.01</b>	<b>\$24,679.91</b>	<b>\$718,903.88</b>	<b>\$159,035.53</b>	<b>\$712,669.79</b>	<b>\$228,199.39</b>

**21 - CLOSURE/POST CLOSURE FUND****Revenues**

	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Actual</b>	<b>2026 Budget</b>
21-000-4110      Transfer In	\$0.00	\$0.00	\$0.00	\$0.00	\$9,472.72	\$9,000.00
Totals for Department(s) 000 - No Department:	\$0.00	\$0.00	\$0.00	\$0.00	\$9,472.72	\$9,000.00
21-807-4110      Transfer In Landfill	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00
Totals for Department(s) 807 - Landfill/Closure Post Closure:	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00
<b>Total Revenues</b>	<b>\$0.00</b>	<b>\$5,000.00</b>	<b>\$5,000.00</b>	<b>\$5,000.00</b>	<b>\$9,472.72</b>	<b>\$14,000.00</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$131,535.22</b>	<b>\$131,535.22</b>	<b>\$136,535.22</b>	<b>\$141,535.22</b>	<b>\$141,535.22</b>	<b>\$151,007.94</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>\$0.00</b>	<b>\$5,000.00</b>	<b>\$5,000.00</b>	<b>\$5,000.00</b>	<b>\$9,472.72</b>	<b>\$14,000.00</b>
<b>ENDING FUND BALANCE</b>	<b>\$131,535.22</b>	<b>\$136,535.22</b>	<b>\$141,535.22</b>	<b>\$146,535.22</b>	<b>\$151,007.94</b>	<b>\$165,007.94</b>

**22 - SEPARATION OF EMPLOYMENT FUND****Revenues**

		<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Actual</b>	<b>2026 Budget</b>
22-000-4110	Transfer In	\$50,000.00	\$70,000.00	\$92,204.43	\$100,000.00	\$100,000.00	\$0.00
<b>Total Revenues</b>		<b>\$50,000.00</b>	<b>\$70,000.00</b>	<b>\$92,204.43</b>	<b>\$100,000.00</b>	<b>\$100,000.00</b>	<b>\$0.00</b>

**Expenses**

		<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Actual</b>	<b>2026 Budget</b>
22-131-6111	Salaries P/L with Retirement	\$24,908.30	\$34,736.04	\$21,378.52	\$50,000.00	\$22,164.26	\$50,000.00
22-131-6112	Salaries P/L No Retirement	\$24,908.30	\$34,736.06	\$21,378.52	\$50,000.00	\$22,164.26	\$50,000.00
22-131-6144	FICA	\$3,810.96	\$5,314.64	\$3,270.91	\$0.00	\$3,391.14	\$7,650.00
22-131-6145	Retirement	\$1,257.40	\$1,736.80	\$1,068.93	\$0.00	\$1,108.22	\$2,500.00
<b>Total Expenses</b>		<b>\$54,884.96</b>	<b>\$76,523.54</b>	<b>\$47,096.88</b>	<b>\$100,000.00</b>	<b>\$48,827.88</b>	<b>\$110,150.00</b>

**BEGINNING FUND BALANCE**

<b>\$27,581.84</b>	<b>\$22,696.88</b>	<b>\$16,173.34</b>	<b>\$61,280.89</b>	<b>\$61,280.89</b>	<b>\$112,453.01</b>
--------------------	--------------------	--------------------	--------------------	--------------------	---------------------

**NET SURPLUS/(DEFICIT)**

<b>(\$4,884.96)</b>	<b>(\$6,523.54)</b>	<b>\$45,107.55</b>	<b>\$0.00</b>	<b>\$51,172.12</b>	<b>(\$110,150.00)</b>
---------------------	---------------------	--------------------	---------------	--------------------	-----------------------

**ENDING FUND BALANCE**

<b>\$22,696.88</b>	<b>\$16,173.34</b>	<b>\$61,280.89</b>	<b>\$61,280.89</b>	<b>\$112,453.01</b>	<b>\$2,303.01</b>
--------------------	--------------------	--------------------	--------------------	---------------------	-------------------