KANSAS POLICY INSTITUTE

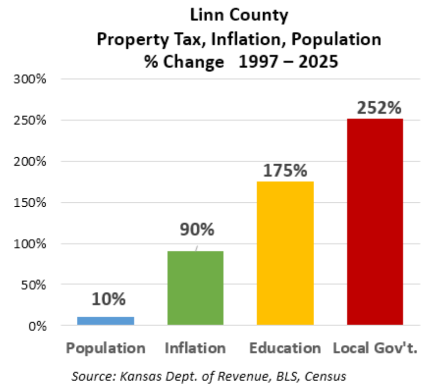
Linn County Budget Review

August 12, 2026

This budget review was prepared by Kansas Policy Institute at the request of Linn County Commissioners at no cost to taxpayers.

It is intended to provide historical perspective on County spending and identify opportunities to reduce costs by operating more efficiently and reduce the burden on taxpayers.

Our observations are not intended as criticism of current or past actions by elected officials or county staff. The schedules included in this review are not part of the established budget process, and it is entirely possible that different decisions may have been made if information of this nature had been presented.



Linn County Property Tax Change (year taxes due)

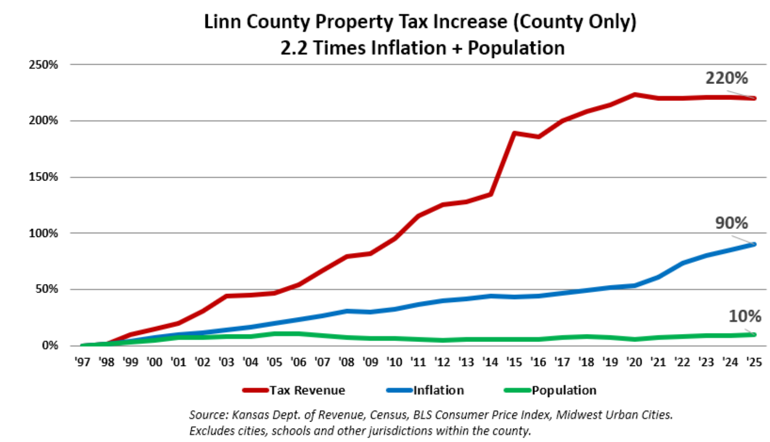
Description	2022 Tax	2026 Tax	% Change
Residential	7,201,311	$ 11,503,983	60%
Agriculture	2,164,444	$ 1,716,358	-21%
Comm./Industrial	1,472,658	$ 1,494,500	1%
Ag Improvement	459,898	$ 716,484	56%
Other Real Estate	265,325	$ 994,386	275%
Mobile Homes	8,981	$ 15,616	74%
Mineral Leashold	37,463	$ 76,805	105%
Motor Vehicles	74,892	$ 177,098	136%
Mach. & Equip.	82,962	$ 57,158	-31%
Public Utility	20,361,916	$ 19,596,426	-4%
Other Personal Prop.	$ 102,902	$ 160,667	56%
Total	$ 32,232,752	$ 36,509,481	13%

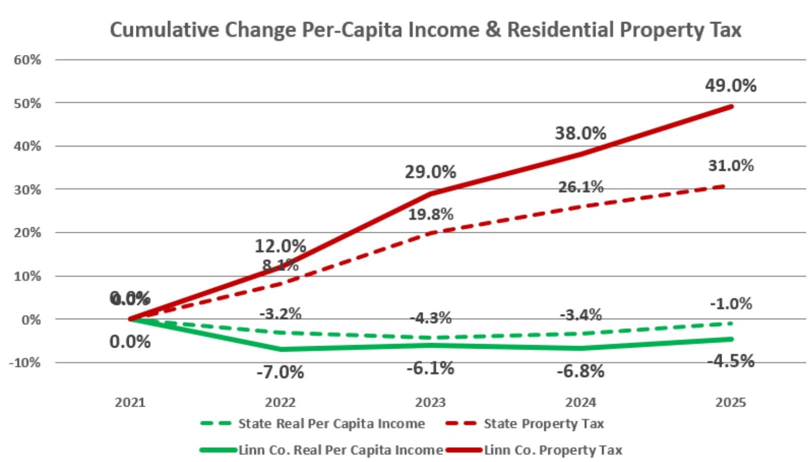
Source: Kansas Dept. of Revenue

2026 Property Taxes Due

Description	Amount	% Total
State	$ 582,233	2%
County	$ 13,626,202	37%
City	$ 2,795,029	8%
Schools	$ 17,144,053	47%
Fire	$ 492,060	1%
Library	$ 1,337,012	4%
All Other	$ 532,980	1%
Total	$ 36,509,569	100%

Source: Kansas Dept. of Revenue





Source: Kansas Dept. of Revenue, Bureau of Labor Statistics, Bureau of Economic Analysis

Summary of Observations

1. Linn County spent 27% more per resident in 2024 (the last year for which actual spending is available) than eight other counties with a similar population (Anderson, Brown, Cloud, Marshall, Nemaha, Pratt, Rice, and Wilson).* Taxpayers spent $4.4 million more based on the average cost per resident of those counties.

2. Linn County's 2026 budget for Sheriff is nearly twice as much as those eight counties. Taxpayers would save $2.2 million at the average cost per resident of those counties.

3. Employee Benefits is the second-largest cost variance. The 2026 budget is $2.0 million higher than the eight comparable counties on average cost per resident.

4. A complete proposed budget for 2027 is not available as of July 31, 2026. That may result from the budget process (apparently) not being coordinated by anyone in charge of handling county finances. A full budget should be prepared by June 30.

5. General Fund cash reserves routinely exceed 60% of each year's cash expenses, which is about five times as much as should be needed.

6. Linn County also held over $9 million in cash reserves at the end of 2024 in other funds.

7. State law allows for, but does not require, spending in some funds to not have budgets. Actual revenue and expenditures of these "Non-Budgeted" funds are published two years in arrears. Linn County could improve taxpayer transparency by keeping all transactions in budgeted funds.

8. Spending between 2020 Actual and 2026 Budget has increased much faster than inflation in many cases.

9. Budgets are routinely inflated (all across Kansas) to provide spending "wiggle room." For example, Linn County's General Fund budget for 2026 is a 9% increase over estimated spending for 2025.

10. Staffing reports should be included in budgets. Linn County doesn't publish this information, but according to the Kansas Department of Labor, total local government employment in Linn County is noticeably higher than in counties of similar populations. Local government jobs account for 37% of Linn County employment, compared to less than 25% in the seven comparable counties (4Q '24).

**Coffey Co. spent more than Linn Co. and is excluded from the calculations of comparable counties.*

Pay and Benefits Budget Detail Template

Name	Current Rate	(H)ourly (M)onthly	Proposed Increase	2027 Rate	Hours per Week	Annual Income
Employee 1						
Employee 2						
Employee 3						
Employee 4						
Employee 5						

	Pay Periods Per Month												
	2	2	3	2	2	2	2	2	3	2	2	2	26
	Jan.	**Feb.**	**March**	**April**	**May**	**June**	**July**	**Aug.**	**Sept.**	**Oct.**	**Nov.**	**Dec.**	**Total**
Employee 1	0	0	0	0	0	0	0	0	0	0	0	0	0
Employee 2	0	0	0	0	0	0	0	0	0	0	0	0	0
Employee 3	0	0	0	0	0	0	0	0	0	0	0	0	0
Employee 4	0	0	0	0	0	0	0	0	0	0	0	0	0
Employee 5	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0
FICA / Medicaid	0	0	0	0	0	0	0	0	0	0	0	0	0
SUTA	0			0			0			0			0
FUTA	0			0			0			0			0
	0	0	0	0	0	0	0	0	0	0	0	0	0

	Employee Benefits												
	Jan.	**Feb.**	**March**	**April**	**May**	**June**	**July**	**Aug.**	**Sept.**	**Oct.**	**Nov.**	**Dec.**	**Total**
Employee 1	938	938	938	938	938	938	938	938	938	938	938	938	11,256
Employee 2	938	938	938	938	938	938	938	938	938	938	938	938	11,256
Employee 3	938	938	938	938	938	938	938	938	938	938	938	938	11,256
Employee 4	938	938	938	938	938	938	938	938	938	938	938	938	11,256
Employee 5	288	288	288	288	288	288	288	288	288	288	288	288	3,456
	4,040	4,040	4,040	4,040	4,040	4,040	4,040	4,040	4,040	4,040	4,040	4,040	48,480

	Medical				Dental				County
	Full Prem.	County %	County $		Full Prem.	County %	County $		Total
Employee 1	1,800	50%	900		76	50%	38		938
Employee 2	1,800	50%	900		76	50%	38		938
Employee 3	1,800	50%	900		76	50%	38		938
Employee 4	1,800	50%	900		76	50%	38		938
Employee 5	500	50%	250		76	50%	38		288

Full Department Budget Template

	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Budget Total	2026 Estimate
Contract Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Payroll	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Professional Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Software	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Telephone / Comms	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Repairs & Maint.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Dues & Subscriptions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Travel, Meals, Ent.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0

		Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Total
Contract Services														
														0
														0
														0
		0	0	0	0	0	0	0	0	0	0	0	0	0
		enter comments or explanation here												

		Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Total
Payroll														
	per detail sheet													0
	Other													0
		0	0	0	0	0	0	0	0	0	0	0	0	0
		enter comments or explanation here												

		Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Total
Payroll Taxes														
	FICA	0	0	0	0	0	0	0	0	0	0	0	0	0
	FUTA / SUTA													0
		0	0	0	0	0	0	0	0	0	0	0	0	0
		enter comments or explanation here												

		Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Total
Employee Benefits														
	per detail sheet													0
	401k (% of pay)												0	0
		0	0	0	0	0	0	0	0	0	0	0	0	0
		enter comments or explanation here												

Department Budget Summary Template

Appraiser

Description	Actual 2024	Actual 2025	Estimated 2026	Budget 2027	Chg. 2026-27	Chg. 2024-27
Beginning Unencumberd Balance	0	0	0	0		
Revenue						
Property Tax	0	0	0	0		
Sales Tax	0	0	0	0		
Fees	0	0	0	0		
Grants	0	0	0	0		
Other revenue	0	0	0	0		
Total	0	0	0	0		
Expenditures						
Contract Services	0	0	0	0		
Payroll	0	0	0	0		
Payroll Taxes	0	0	0	0		
Benefits	0	0	0	0		
Professional Fees	0	0	0	0		
Software	0	0	0	0		
Telephone / Comms	0	0	0	0		
Supplies	0	0	0	0		
Repairs & Maint.	0	0	0	0		
Dues & Subscriptions	0	0	0	0		
Travel, Meals, Ent.	0	0	0	0		
Capital Outlay	0	0	0	0		
Miscellaneous	0	0	0	0		
sub-total	0	0	0	0		
Transfers to Other Funds	0	0	0	0		
Total Expenditures	0	0	0	0		
Ending Cash Balance	0	0	0	0		

Ending Cash Balances

Description	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Estimated 2025	Budget 2026
General	5,620,322	5,677,654	5,384,130	5,989,822	5,801,777	4,162,307	358,529
Debt	605,807	939,072	1,327,615	1,764,558	1,799,249	1,899,537	1,997,855
Road & Bridge	371,143	1,074,641	957,458	726,598	1,000,793	1,326,002	600,000
Appraiser	57,915	39,551	22,558	399	73,274	62,159	0
Elderly	131,101	131,101	190,393	114,669	132,962	76,447	0
Employee Benefits	222,798	385,729	1,012,633	1,281,598	239,038	35,000	0
Health Dept.	219,308	262,781	319,836	355,834	381,548	284,369	160,226
Fair	88	5,487	1,829	905	1,140	980	733
Capital Improvements	17,314,027	6,193,615	0	0	0	0	0
Reappraisal	28,649	39,879	54,879	27,290	0	0	0
911 Telephone Tax	199,744	161,051	207,944	236,732	216,727	214,727	162,727
Special Alcohol	380	572	1,662	3,683	3,174	2,729	796
DARE	1,406	1,406	1,406	1,406	0	0	0
Special Parks	238	555	1,310	1,914	2,004	1,937	2,554
Health Capital Outlay	20,000	20,000	20,000	20,000	0	0	0
Landfill Closure	0	0	0	0	25,000	425,000	0
Linn Co. 911	249	249	249	249	0	0	0
Budgeted Funds	24,793,175	14,933,343	9,503,902	10,525,657	9,676,686	8,491,194	3,283,420
Special Machinery	1,004,233	979,726	1,279,726	1,428,672	1,651,110	1,651,110	1,651,110
Noxious Weeds	52,528	52,528	52,528	57,528	67,528	67,528	67,528
Economic Dev Grant	22,843	22,593	23,484	63,044	65,544	65,544	65,544
Special Vehicle	582	582	582	582	582	582	582
Community Policing	1,053	1,053	1,053	1,053	1,053	1,053	1,053
Reg of Deeds Tech	10,060	4,260	8,490	13,469	30,054	30,054	30,054
Equipment Reserve	675,866	732,866	797,866	892,970	1,137,142	1,137,142	1,137,142
Special Road & Bridge	828,922	1,116,922	1,237,861	1,242,778	1,558,215	1,558,215	1,558,215
Clerk Technology	7,075	10,634	12,819	16,280	18,978	18,978	18,978
Treasurer Technology	10,883	10,118	7,781	816	5,321	5,321	5,321
Zoning LEPP Grant	0	0	0	892	892	892	892
Law Enforcemet Trust	0	0	0	0	148,530	148,530	148,530
SPARKS / CARES	212,771	923,504	1,393,851	879,145	703,526	703,526	703,526
Non-=Budgeted Funds	2,826,816	3,854,786	4,816,041	4,597,229	5,388,475	5,388,475	5,388,475
Grand Total	27,619,991	18,788,129	14,319,943	15,122,886	15,065,161	13,879,669	8,671,895

Notes:

1. Non-Budgeted Funds are reported two years in arrears; 2025 and 2026 balances are from 2024.
2. General Fund cash reserves average 60% of expenditures, but 15% may be sufficient.
3. Cash balances in non-debt funds can generally be used to cover expenditures in any fund.

Expenditures

Description	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Estimated 2025	Budget 2026	Chg. 2020-26
General	8,472,761	8,173,358	9,731,042	8,733,662	10,082,102	10,780,531	11,736,731	39%
Debt	621,031	913,531	913,156	912,031	1,353,057	1,149,712	1,151,682	85%
Road & Bridge	4,091,428	4,004,716	4,472,946	4,542,312	4,029,574	3,958,405	5,134,649	25%
Appraiser	288,109	354,889	384,042	387,122	404,563	502,750	447,244	55%
Elderly	132,664	0	213,727	209,371	175,970	233,000	225,605	70%
Employee Benefits	2,725,732	3,173,392	2,627,045	3,294,962	4,472,003	4,325,941	5,072,550	86%
Health Dept.	307,224	408,847	451,093	375,605	476,976	446,017	417,005	36%
Fair	127,000	124,000	68,000	128,000	126,500	128,000	128,000	1%
Capital Improvements	781,503	11,231,848	6,296,305	0	0	0	0	-100%
Reappraisal	0	3,770	0	27,589	37,909	0	0	
911 Telephone Tax	40,540	123,057	29,167	48,256	99,812	80,000	130,000	221%
Special Alcohol	1,000	1,400	1,500	2,000	4,500	5,000	5,000	400%
DARE	0	0	0	0	1,406	0	0	
Special Parks	700	600	600	1,500	2,200	2,450	2,450	250%
Health Capital Outlay	0	0	0	0	20,000	0	0	
Landfill Closure	0	0	0	0	0	0	450,000	
Linn Co. 911	0	0	0	0	249	0	0	
Budgeted Funds	17,589,692	28,513,408	25,188,623	18,662,410	21,286,821	21,611,806	24,900,916	42%
Special Machinery	343,405	224,507	0	601,054	27,562	0	0	
Noxious Weeds	0	0	0	0	30,000	0	0	
Economic Dev Grant	31,361	96,520	609	1,669	0	0	0	
Special Vehicle	0	0	0	0	0	0	0	
Community Policing	0	0	0	0	0	0	0	
Reg of Deeds Tech	13,043	26,752	13,624	12,267	1,620	0	0	
Equipment Reserve	52,080	5,000	25,000	200,262	204,983	0	0	
Special Road & Bridge	0	0	179,061	27,763	258,435	0	0	
Clerk Technology	2,058	1,676	2,276	832	1,807	0	0	
Treasurer Technology	1,792	6,000	6,798	11,258	0	0	0	
Zoning LEPP Grant	0	0	0	0	0	0	0	
Law Enforcement Trust	0	0	0	0	0	0	0	
SPARKS / CARES	2,070,072	231,614	522,000	564,706	190,419	0	0	
Non-Budgeted Funds	2,513,811	592,069	749,368	1,419,811	714,826	0	0	
Grand Total	20,103,503	29,105,477	25,937,991	20,082,221	22,001,647	21,611,806	24,900,916	

Notes:

1. Non-Budgeted Funds are reported two years in arrears
2. Inflation for 2020-2026 is expected to be about 28%.

County	2024 Population	2024 Spending*	Per Resident
Anderson	7,933	$ 15,626,828	$ 1,970
Brown	9,133	$ 15,435,219	$ 1,690
Cloud	8,730	$ 15,803,795	$ 1,810
Coffey**	8,329	$ 36,526,269	$ 4,385
Linn	9,864	$ 20,742,204	$ 2,103
Marshall	9,910	$ 16,917,347	$ 1,707
Nemaha	10,086	$ 13,492,820	$ 1,338
Pratt	9,106	$ 18,961,878	$ 2,082
Rice	9,277	$ 12,927,638	$ 1,394
Wilson	8,301	$ 11,212,135	$ 1,351

*Net of transfers, includes non-budgeted funds

**Coffey County spent $16 million on a new jail.

County	2025 Population	2026 Sheriff Budget	Per Resident
Anderson*	8,018	$ 2,025,517	$ 253
Brown*	9,104	$ 2,577,000	$ 283
Cloud*	8,833	$ 1,840,177	$ 208
Coffey*	8,467	$ 4,294,923	$ 507
Linn*	9,950	$ 4,560,072	$ 458
Marshall*	9,852	$ 2,375,984	$ 241
Nemaha*	10,054	$ 2,284,008	$ 227
Pratt*	9,117	$ 2,263,238	$ 248
Rice*	9,266	$ 1,668,585	$ 180
Wilson	8,299	$ 2,430,480	$ 293

*employee benefits not included

County	2025 Population	2026 Employee Benefits	Per Resident
Anderson	8,018	$ 1,915,210	$ 239
Brown	9,104	$ 2,329,994	$ 256
Cloud	8,833	$ 3,329,887	$ 377
Coffey	8,467	$ 8,035,000	$ 949
Linn	9,950	$ 5,072,550	$ 510
Marshall	9,852	$ 3,059,000	$ 310
Nemaha	10,054	$ 2,517,977	$ 250
Pratt	9,117	$ 3,987,001	$ 437
Rice	9,266	$ 2,415,000	$ 261
Wilson		Not Reported Separately	

General Fund

Description	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Estimated 2025	Budget 2026	Chg. 2020-26
Beginning Unencumberd Balance	4,801,558	5,620,322	5,677,654	5,384,130	5,989,822	5,801,777	4,162,307	
Additional unexplained cash	0	0	1,051,685	(20,613)				
Revenue								
Property Tax	7,866,962	6,860,724	7,215,219	6,983,030	6,373,455	5,685,878	4,770,671	
Other revenue	1,424,563	1,369,966	1,170,614	2,376,937	3,520,602	3,455,183	3,162,282	
Total	9,291,525	8,230,690	8,385,833	9,359,967	9,894,057	9,141,061	7,932,953	
Expenditures								
County Commissioners	76,312	77,849	77,759	84,908	89,844	92,745	92,745	22%
County Clerk	134,381	143,442	138,442	153,042	176,471	171,950	247,764	84%
County Treasurer	213,522	202,195	212,044	228,657	291,505	318,575	299,410	40%
County Attorney	282,785	275,331	286,235	385,105	373,299	392,760	397,553	41%
Register of Deeds	119,268	123,822	150,886	133,868	139,385	156,359	165,019	38%
County Sheriff	2,186,290	2,308,486	2,729,675	3,139,536	3,789,633	4,185,968	4,560,072	109%
Custodians	90,032	87,085	108,877	134,685	151,229	165,500	147,026	63%
EMS	0	3,634	0	0	328	0	0	
District Court	179,076	173,992	199,171	194,212	193,898	195,300	230,404	29%
Courthouse General	305,330	402,222	421,891	435,538	512,504	535,850	519,569	70%
Juvenile Intake Program	66,392	56,203	56,739	58,276	62,518	10,000	10,000	-85%
Emergency Management	106,718	100,166	98,881	118,527	123,734	143,479	143,774	35%
Planning & Zoning	114,886	73,650	81,379	95,223	63,661	89,635	74,924	-35%
County Counselor	170,005	146,645	223,591	197,482	78,382	100,000	140,000	-18%
Contingency	1,198,106	1,062,338	558,027	250,165	532,414	707,000	1,308,327	9%
Capital Outlay-Windfall	454,901	28,790	1,607,938	190,607	0	0	0	-100%
Ambulance	936,581	904,960	914,864	905,171	1,111,519	1,119,000	1,194,621	28%
Noxious Weed	103,370	137,628	103,597	164,420	187,799	190,745	188,643	82%
Election	97,234	83,425	102,128	90,852	121,049	123,550	132,932	37%
Economic Development	60,880	76,013	77,786	106,457	100,084	108,285	101,289	66%
Conservation District	40,000	43,000	43,000	43,000	43,000	43,000	43,000	8%
4-H Building	16,213	16,404	23,226	20,767	27,441	29,000	29,504	82%
Fair Board	18,000	18,000	18,000	18,000	18,000	23,000	23,000	28%
Historical Society	40,000	40,000	40,000	40,000	40,000	50,000	50,000	25%
County Park	290,060	258,515	264,446	312,430	329,799	423,932	370,409	28%
Special Building	4,503	117,988	1,215	13,644	58,340	155,000	0	-100%
Mental Retardation-TriKo	80,096	82,499	82,499	80,099	59,000	49,385	49,385	-38%
Mental Health-SEK	111,395	114,736	116,797	115,718	68,000	0	0	-100%
Solid Waste	504,706	595,978	578,737	659,235	724,340	776,450	782,370	55%
GIS/Mapping	133,203	138,845	137,101	155,242	18,060	216,263	148,604	12%
IT	144,286	141,385	146,826	151,140	200,381	188,300	227,080	57%
Airport	30,231	81,132	39,285	57,656	10,200	19,500	59,307	96%
sub-total	8,308,761	8,116,358	9,641,042	8,733,662	9,695,817	10,780,531	11,736,731	41%
Transfers to Other Funds	164,000	57,000	90,000	0	386,285	0	0	
Total Expenditures	8,472,761	8,173,358	9,731,042	8,733,662	10,082,102	10,780,531	11,736,731	39%
Ending Cash Balance	5,620,322	5,677,654	5,384,130	5,989,822	5,801,777	4,162,307	358,529	

Notes:

1. 2025 estimated expenditures are from the 2026 budget report.
2. The 2027 proposed budget was not available as of July 31, 2026.
3. Always use actual expenditures for comparisons because budgeted expenditures are deliberately inflated. That also causes ending cash balances in budget figures to be understated.
4. Complete budget proposals should be available to Commissioners by the end of June.

Debt Service

Description	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Estimated 2025	Budget 2026
Beginning Unencumberd Balance	212,659	605,807	939,072	1,327,615	1,764,558	1,799,249	1,899,537
Revenue							
Sales Tax	1,013,972	1,246,772	1,301,699	1,348,974	1,249,567	1,250,000	1,250,000
Other revenue	207	24	0	0	138,181	0	0
Total	1,014,179	1,246,796	1,301,699	1,348,974	1,387,748	1,250,000	1,250,000
Expenditures							
Debt Service Sales Tax	0	0	0	0	660,000	0	0
Bond Principal	0	300,000	315,000	330,000	302,355	545,000	575,000
Bond Interest	621,031	613,531	598,156	582,031	390,702	604,712	576,682
sub-total	621,031	913,531	913,156	912,031	1,353,057	1,149,712	1,151,682
Transfers to Other Funds	0	0	0	0	0		
Total Expenditures	621,031	913,531	913,156	912,031	1,353,057	1,149,712	1,151,682
Ending Cash Balance	605,807	939,072	1,327,615	1,764,558	1,799,249	1,899,537	1,997,855

Road and Bridge

Description	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Estimated 2025	Budget 2026
Beginning Unencumberd Balance	562,648	371,143	1,074,641	957,458	726,598	1,000,793	1,326,002
Additional unexplained cash				(33,254)			
Revenue							
Property Tax	2,759,341	3,563,501	3,576,903	3,163,464	3,694,412	3,677,809	3,826,917
Other revenue	1,140,582	1,144,713	778,860	1,181,242	609,357	605,805	581,730
Total	3,899,923	4,708,214	4,355,763	4,344,706	4,303,769	4,283,614	4,408,647
Expenditures							
All District	1,405,138	1,514,346	1,722,462	1,850,128	1,737,943	1,281,500	1,286,094
District 1	1,361,862	988,818	1,095,656	980,876	1,161,321	1,154,500	1,422,000
District 2	3,171	0	0	0	6,815	442,405	1,261,555
District 3	1,032,488	1,013,556	1,054,832	961,308	1,063,002	1,080,000	1,165,000
Adjust to Auditor / Misc.	38,769	(4)	(4)		60,493	0	
sub-total	3,841,428	3,516,716	3,872,946	3,792,312	4,029,574	3,958,405	5,134,649
Transfers to Other Funds	250,000	488,000	600,000	750,000	0	0	0
Total Expenditures	4,091,428	4,004,716	4,472,946	4,542,312	4,029,574	3,958,405	5,134,649
Ending Cash Balance	371,143	1,074,641	957,458	726,598	1,000,793	1,326,002	600,000

Appraiser

Description	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Estimated 2025	Budget 2026	Chg. 2020-26
Beginning Unencumberd Balance	23,933	57,915	39,551	22,558	399	73,274	62,159	
Additional unexplained cash				92				
Revenue								
Property Tax	316,873	332,273	363,395	357,402	435,547	486,535	379,704	
Other revenue	5,218	4,252	3,654	7,469	41,891	5,100	5,381	
Total	322,091	336,525	367,049	364,871	477,438	491,635	385,085	
Expenditures								
Personal Services	221,315	290,397	318,551	332,028	345,853	437,750	378,000	71%
Contractual	45,827	37,471	38,863	43,913	43,561	47,500	51,244	12%
Commodities	9,855	9,437	10,305	8,719	10,865	10,500	11,000	12%
Capital Outlay	1,112	2,584	1,323	2,462	4,284	7,000	7,000	529%
sub-total	278,109	339,889	369,042	387,122	404,563	502,750	447,244	61%
Transfers to Other Funds	10,000	15,000	15,000	0	0	0	0	
Total Expenditures	288,109	354,889	384,042	387,122	404,563	502,750	447,244	
Ending Cash Balance	57,915	39,551	22,558	399	73,274	62,159	0	

Notes:
1. Budget padding is likely the reason for a zero ending cash balance in 2026.

Elderly

Description	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Estimated 2025	Budget 2026	Chg. 2020-26
Beginning Unencumberd Balance	104,363	131,101	131,101	190,393	114,669	132,962	76,447	
Additional unexplained cash			99,666	(335)				
Revenue								
Property Tax	79,662	0	88,918	39,485	112,932	114,081	86,791	
Other revenue	79,740	0	84,435	94,497	81,331	62,404	62,367	
Total	159,402	0	173,353	133,982	194,263	176,485	149,158	
Expenditures								
Personal Services	39,584	0	76,859	64,041	65,756	68,000	68,000	72%
Contractual	81,408	0	97,815	95,802	68,639	105,000	102,605	26%
Commodities	11,672	0	39,053	26,312	39,820	35,000	30,000	157%
Miscellaneous	0	0	0	0	1,755	0	0	
Capital Outlay	0	0	0	23,216	0	25,000	25,000	
sub-total	132,664	0	213,727	209,371	175,970	233,000	225,605	70%
Transfers to Other Funds		0	0					
Total Expenditures	132,664	0	213,727	209,371	175,970	233,000	225,605	70%
Ending Cash Balance	131,101	131,101	190,393	114,669	132,962	76,447	0	

Notes:
1. Budget padding is likely the reason for a zero ending cash balance in 2026.

Employee Benefits

Description	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Estimated 2025	Budget 2026	Chg. 2020-26
Beginning Unencumberd Balance	85,894	222,798	385,729	1,012,633	1,281,598	239,038	35,000	
Additional unexplained cash			363,170	(316,480)	5,000			
Revenue								
Property Tax	2,778,141	3,285,975	2,864,446	3,545,087	3,442,250	4,071,941	4,994,093	
Other revenue	84,495	50,348	26,333	335,320	45,362	49,962	43,457	
Total	2,862,636	3,336,323	2,890,779	3,880,407	3,487,612	4,121,903	5,037,550	
Expenditures								
Social Security	390,345	403,260	430,870	471,643	523,653	575,000	632,500	62%
Retirement KPERS	474,629	484,408	505,774	557,641	654,428	606,391	971,250	105%
Workers Compensation	105,925	81,404	79,818	99,456	141,005	216,000	248,400	135%
Unemployment Insurance	21,781	9,456	45,644	23,611	7,152	9,000	10,000	-54%
Health Insurance	1,261,204	1,711,428	1,046,951	1,622,310	2,182,586	2,350,000	2,653,600	110%
Life & Cancer Insurance	17,485	15,242	15,190	12,992	16,955	20,000	28,000	60%
Short Term Disability	12,559	19,833	29,456	30,164	32,170	36,750	38,000	203%
Deferred Compensation	58,101	61,265	64,272	65,637	64,408	75,000	75,000	29%
Medical Trust Fees	821	1,078	1,278	1,266	930	1,300	1,300	58%
HSA Contribution	327,870	332,957	350,932	346,400	370,355	375,000	300,000	-9%
Benefits Consultant	22,550	30,000	30,099	30,000	45,423	30,500	30,500	35%
Longevity Bonus	30,594	21,275	22,275	27,727	21,725	26,000	28,000	-8%
Employee Wellness Program	1,868	1,786	4,486	4,628	12,491	5,000	6,000	221%
Miscellaneous	0	0	0	1,487	398,722	0	50,000	
sub-total	2,725,732	3,173,392	2,627,045	3,294,962	4,472,003	4,325,941	5,072,550	86%
Transfers to Other Funds	0	0	0	0	63,169	0	0	
Total Expenditures	2,725,732	3,173,392	2,627,045	3,294,962	4,535,172	4,325,941	5,072,550	86%
Ending Cash Balance	222,798	385,729	1,012,633	1,281,598	239,038	35,000	0	

Notes

1. How does this benefit package compare to private sector workers in Linn County?
2. A 62% increase in Social Security indicates payroll increased by a similar amount.
3. Why is the County's KPERS contribution up 105%?
4. Are insurance programs put out to bid? Did claims experience cause the workers comp premium to increase?
5. What is the employee contribution to health insurance? How frequently is coverage bid? What are the deductibles?
6. How has employee use of short term disability changed since 2020?

Health Department

Description	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Estimated 2025	Budget 2026	Chg. 2020-26
Beginning Unencumberd Balance	44,408	219,308	262,781	319,836	355,834	381,548	284,369	
Additional unexplained cash				30				
Revenue								
Property Tax	120,135	194,587	175,431	94,975	99,940	92,036	91,840	
Other revenue	361,989	257,733	332,717	316,598	402,750	256,802	201,022	
Total	482,124	452,320	508,148	411,573	502,690	348,838	292,862	
Expenditures								
Personal Services	259,362	264,625	299,224	287,097	283,282	279,131	283,900	9%
Contractual	24,275	42,322	105,073	43,082	48,225	60,250	64,695	167%
Commodities	23,249	74,752	46,796	32,472	54,653	91,636	48,410	108%
Miscellaneous	0	0	0	0	15,298	0	0	
Capital Outlays	338	27,148	0	12,954	75,518	15,000	20,000	
sub-total	307,224	408,847	451,093	375,605	476,976	446,017	417,005	36%
Transfers to Other Funds		0						
Total Expenditures	307,224	408,847	451,093	375,605	476,976	446,017	417,005	36%
Ending Cash Balance	219,308	262,781	319,836	355,834	381,548	284,369	160,226	

Fair Association

Description	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Estimated 2025	Budget 2026	Chg. 2020-26
Beginning Unencumberd Balance	205	88	5,487	1,829	905	1,140	980	
Revenue								
Property Tax	126,823	129,399	64,343	127,076	126,547	127,102	127,012	
Other revenue	60	0	(1)	0	188	738	741	
Total	126,883	129,399	64,342	127,076	126,735	127,840	127,753	
Expenditures								
Appropriation to Fair Board	127,000	124,000	68,000	128,000	126,500	128,000	128,000	
sub-total	127,000	124,000	68,000	128,000	126,500	128,000	128,000	
Transfers to Other Funds	0	0	0	0	0	0		
Total Expenditures	127,000	124,000	68,000	128,000	126,500	128,000	128,000	
Ending Cash Balance	88	5,487	1,829	905	1,140	980	733	

Capital Improvements

Description	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Estimated 2025	Budget 2026	Chg. 2020-26
Beginning Unencumberd Balance	17,919,120	17,314,027	6,193,615	0	0	0	0	
Revenue								
Property Tax	0	0	0					
Other revenue	176,410	111,436	102,690	0	0	0	0	
Total	176,410	111,436	102,690					
Expenditures								
Contractual Services	75,807	0	0	No activity since 2022				
Commodities	16,527	60	158,986					
Capital Outlay	689,169	11,231,788	6,137,319					
sub-total	781,503	11,231,848	6,296,305	0	0	0	0	
Transfers to Other Funds	0							
Total Expenditures	781,503	11,231,848	6,296,305	0	0	0	0	
Ending Cash Balance	17,314,027	6,193,615	0	0	0	0	0	

Reappraisal

Description	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Estimated 2025	Budget 2026	Chg. 2020-26
Beginning Unencumberd Balance	18,649	28,649	39,879	54,879	27,290	0	0	
Revenue								
Property Tax	0	0	0	0				
Other revenue	10,000	15,000	15,000	0	10,619	0	0	
Total	10,000	15,000	15,000	0	10,619	0	0	
Expenditures								
Capital Outlay	0	3,770	0	27,589	37,909	0	0	
sub-total	0	3,770	0	27,589	37,909	0	0	
Transfers to Other Funds	0	0	0					
Total Expenditures	0	3,770	0	27,589	37,909	0	0	
Ending Cash Balance	28,649	39,879	54,879	27,290	0	0	0	

911 Telephone Tax

Description	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Estimated 2025	Budget 2026	Chg. 2020-26
Beginning Unencumberd Balance	169,777	199,744	161,051	207,944	236,732	216,727	214,727	
Revenue								
Telephone Tax	70,507	84,364	76,060	77,044	79,558	78,000	78,000	
Other revenue	0	0	0	0	249	0	0	
Total	70,507	84,364	76,060	77,044	79,807	78,000	78,000	
Expenditures								
Personal Services	0	0	0	0	0	0	0	
Contractuals	15,492	8,567	29,167	36,073	99,812	80,000	80,000	416%
Capital Outlay	25,048	114,490	0	12,183	0	0	50,000	100%
sub-total	40,540	123,057	29,167	48,256	99,812	80,000	130,000	221%
Transfers to Other Funds	0	0	0	0	0			
Total Expenditures	40,540	123,057	29,167	48,256	99,812	80,000	130,000	221%
Ending Cash Balance	199,744	161,051	207,944	236,732	216,727	214,727	162,727	

Notes

1. Why did the cost triple in 2024?

Special Alcohol

Description	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Estimated 2025	Budget 2026	Chg. 2020-26
Beginning Unencumberd Balance	322	380	572	1,662	3,683	3,174	2,729	
Revenue								
Property Tax	0	0	0	0	0	0	0	
Other revenue	1,058	1,592	2,590	4,021	3,991	4,555	3,067	
Total	1,058	1,592	2,590	4,021	3,991	4,555	3,067	
Expenditures								
Personal Services	0	0	0	0	0	0	0	
Contractuals	1,000	1,400	1,500	2,000	4,500	5,000	5,000	
sub-total	1,000	1,400	1,500	2,000	4,500	5,000	5,000	
Transfers to Other Funds	0	0	0	0	0	0	0	
Total Expenditures	1,000	1,400	1,500	2,000	4,500	5,000	5,000	
Ending Cash Balance	380	572	1,662	3,683	3,174	2,729	796	

DARE and SRO

Description	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Estimated 2025	Budget 2026	Chg. 2020-26
Beginning Unencumberd Balance	1,406	1,406	1,406	1,406	1,406	0	0	
Revenue								
Property Tax	0	0	0					
Other revenue	0	0	0	0	0	0	0	
Total	0	0	0	0	0			
Expenditures								
Personal Services	0	0	0	0	0	0	0	
Contractuals	0	0	0	0	0	0	0	
Capital Outlay	0	0	0	0	0	0	0	
sub-total	0	0	0	0	0	0	0	
Transfers to Other Funds	0	0	0	0	1,406	0	0	
Total Expenditures	0	0	0	0	1,406	0	0	
Ending Cash Balance	1,406	1,406	1,406	1,406	0	0	0	

Special Parks

Description	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Estimated 2025	Budget 2026	Chg. 2020-26
Beginning Unencumberd Balance	385	238	555	1,310	1,914	2,004	1,937	
Revenue								
Property Tax	0	0	0	0	0	0	0	
Other revenue	553	917	1,355	2,104	2,290	2,383	3,067	
Total	553	917	1,355	2,104	2,290	2,383	3,067	
Expenditures								
Personal Services	0	0	0	0	0	0	0	
Contractuals	700	600	600	1,500	2,200	2,450	2,450	
sub-total	700	600	600	1,500	2,200	2,450	2,450	
Transfers to Other Funds	0	0	0	0	0	0		
Total Expenditures	700	600	600	1,500	2,200	2,450	2,450	
Ending Cash Balance	238	555	1,310	1,914	2,004	1,937	2,554	

County Health Capital Outlay

Description	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Estimated 2025	Budget 2026	Chg. 2020-26
Beginning Unencumberd Balance	20,000	20,000	20,000	20,000	20,000	0	0	
Revenue								
Property Tax	0	0	0	0	0	0	0	
Other revenue	0	0	0	0	0	0	0	
Total	0	0	0	0	0	0	0	
Expenditures								
Personal Services	0	0	0	0	0	0	0	
Contractuals	0	0	0	0	0	0	0	
Capital Outlay	0	0	0	0	0	0	0	
sub-total	0	0	0	0	0	0	0	
Transfers to Other Funds	0	0	0	0	20,000	0	0	
Total Expenditures	0	0	0	0	20,000	0	0	
Ending Cash Balance	20,000	20,000	20,000	20,000	0	0	0	

Linn County 911

Description	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Estimated 2025	Budget 2026	Chg. 2020-26
Beginning Unencumberd Balance	249	249	249	249	249	0	0	
Revenue								
Property Tax	0	0	0	0	0	0	0	
Other revenue	0	0	0	0	0	0	0	
Total	0	0	0	0	0	0	0	
Expenditures								
Personal Services	0	0	0	0	0	0	0	
Contractuals	0	0	0	0	0	0	0	
Capital Outlay	0	0	0	0	0	0	0	
sub-total	0	0	0	0	0	0	0	
Transfers to Other Funds	0	0	0	0	249	0	0	
Total Expenditures	0	0	0	0	249	0	0	
Ending Cash Balance	249	249	249	249	0	0	0	

Landfill Closing

Description	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Estimated 2025	Budget 2026	Chg. 2020-26
Beginning Unencumberd Balance	0	0	0	0	0	25,000	425,000	
Revenue								
Property Tax					0	0	0	
Other revenue					25,000	400,000	25,000	
Total					25,000	400,000	25,000	
Expenditures	Fund didn't exist until 2024							
Landfill Closure					0	0	450,000	
sub-total					0	0	450,000	
Transfers to Other Funds					0	0	0	
Total Expenditures	0	0	0	0	0	0	450,000	
Ending Cash Balance	0	0	0	0	25,000	425,000	0	

Non-Budgeted Road & Bridge Special Machinery

Description	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Estimated 2025	Budget 2026
Beginning Unencumberd Balance	1,097,638	1,004,233	979,726	1,279,726	1,428,672	1,651,110	1,651,110
Revenue							
Transfer from Road & Bridge	250,000	200,000	300,000	750,000	25,000		
Other revenue	0	0	0	0	225,000	0	0
Total	250,000	200,000	300,000	750,000	250,000		
Expenditures							
Capital Outlay	343,405	224,507	0	601,054	27,562		
sub-total	343,405	224,507	0	601,054	27,562	0	0
Transfers to Other Funds	0	0	0	0	0		
Total Expenditures	343,405	224,507	0	601,054	27,562	0	0
Ending Cash Balance	1,004,233	979,726	1,279,726	1,428,672	1,651,110	1,651,110	1,651,110

Notes

1. Why is money being transferred out of Road & Bridge to a non-budgeted fund?

2. Why does the fund have a large cash balance?

Non-Budgeted Noxious Weed Eradication

Description	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Estimated 2025	Budget 2026
Beginning Unencumberd Balance	17,528	52,528	52,528	52,528	57,528	67,528	67,528
Revenue							
Transfer from General or NW	35,000	0	0	5,000	40,000		
Other revenue	0	0	0	0	0	0	0
Total	35,000	0	0	5,000	40,000		
Expenditures							
Capital Outlay	0	0	0	0	30,000		
sub-total	0	0	0	0	30,000	0	0
Transfers to Other Funds	0	0	0				
Total Expenditures	0	0	0	0	30,000	0	0
Ending Cash Balance	52,528	52,528	52,528	57,528	67,528	67,528	67,528

Notes

1. Why have a non-budgeted fund in addition to the Noxious Weed fund?

Non-Budgeted Economic Development Grant

Description	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Estimated 2025	Budget 2026
Beginning Unencumberd Balance	24,218	22,843	22,593	23,484	63,044	65,544	65,544
Additional unexplained cash				594			
Revenue							
Grant	29,986	96,270	1,500	40,635	2,500		
Other revenue	0	0	0	0	0	0	0
Total	29,986	96,270	1,500	40,635	2,500		
Expenditures							
Personal Services	0	0	0	0	0		
Contractuals	31,361	96,520	54	1,669	0		
Commodities	0	0	555	0	0		
sub-total	31,361	96,520	609	1,669	0	0	0
Transfers to Other Funds	0	0	0	0	0		
Total Expenditures	31,361	96,520	609	1,669	0	0	0
Ending Cash Balance	22,843	22,593	23,484	63,044	65,544	65,544	65,544

Notes

1. Why can't this fund be budgeted like other cities and counties routinely do?

Non-Budgeted Special Vehicle

Description	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Estimated 2025	Budget 2026
Beginning Unencumberd Balance	582	582	582	582	582	582	582
Revenue							
Grant	0	0	0	0	0		
Other revenue	0	0	0	0	0	0	0
Total	0	0	0	0	0		
Expenditures							
Personal Services	0	0	0	0	0		
Contractuals	0	0	0	0	0		
Capital Outlay	0	0	0	0	0		
sub-total	0	0	0	0	0	0	0
Transfers to Other Funds	0	0	0	0			
Total Expenditures	0	0	0	0	0	0	0
Ending Cash Balance	582	582	582	582	582	582	582

Notes

1. Fund should probably be closed with no recent activity.

Non-Budgeted Community Policing

Description	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Estimated 2025	Budget 2026
Beginning Unencumberd Balance	1,053	1,053	1,053	1,053	1,053	1,053	1,053
Revenue							
Grant	0	0	0	0			
Other revenue	0	0	0	0	0	0	0
Total	0	0	0	0	0		
Expenditures							
Personal Services	0	0	0	0	0		
Contractuals	0	0	0	0	0		
Capital Outlay	0	0	0	0	0		
sub-total	0	0	0	0	0	0	0
Transfers to Other Funds	0	0	0	0			
Total Expenditures	0	0	0	0	0	0	0
Ending Cash Balance	1,053	1,053	1,053	1,053	1,053	1,053	1,053

Notes

1. Fund should probably be closed with no recent activity.

Non-Budgeted Register of Deeds Technolocy Fund

Description	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Estimated 2025	Budget 2026
Beginning Unencumberd Balance	3,219	10,060	4,260	8,490	13,469	30,054	30,054
Revenue							
Technology Fees	19,884	20,938	17,844	17,172	18,020		
Other revenue	0	14	10	74	185	0	0
Total	19,884	20,952	17,854	17,246	18,205		
Expenditures							
Personal Services	0	0	0	0	0		
Contractuals	0	0	0	0	0		
Capital Outlay	13,043	26,752	13,624	12,267	1,620		
sub-total	13,043	26,752	13,624	12,267	1,620	0	0
Transfers to Other Funds	0	0	0	0	0		
Total Expenditures	13,043	26,752	13,624	12,267	1,620	0	0
Ending Cash Balance	10,060	4,260	8,490	13,469	30,054	30,054	30,054

Notes
1. Why isn't this part of the regular Register of Deeds fund?

Non-Budgeted Zoning LEPP

Description	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Estimated 2025	Budget 2026
Beginning Unencumberd Balance	0	0	0	0	892	892	892
Fund not reported until 2023				892			
Revenue							
Technology Fees	0	0	0	0	0		
Other revenue	0	0	0	0	0	0	0
Total	0	0	0	0	0		
Expenditures							
Personal Services	0	0	0	0	0		
Contractuals	0	0	0	0	0		
Capital Outlay	0	0	0	0	0		
sub-total	0	0	0	0	0	0	0
Transfers to Other Funds	0	0	0	0	0		
Total Expenditures	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	892	892	892	892

Notes
1. Fund was created in 2023 but has no other activity

Non-Budgeted Equipment Reserve

Description	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Estimated 2025	Budget 2026
Beginning Unencumberd Balance	575,574	675,866	732,866	797,866	892,970	1,137,142	1,137,142
Revenue							
Transfer from General	129,000	57,000	90,000	295,366	386,285		
Other revenue	23,372	5,000	0	0	62,870	0	0
Total	152,372	62,000	90,000	295,366	449,155		
Expenditures							
Personal Services	0	0	0	0	0		
Contractuals	0	0	0	0	0		
Capital Outlay	52,080	5,000	25,000	200,262	204,983		
sub-total	52,080	5,000	25,000	200,262	204,983	0	0
Transfers to Other Funds	0	0	0	0	0		
Total Expenditures	52,080	5,000	25,000	200,262	204,983	0	0
Ending Cash Balance	675,866	732,866	797,866	892,970	1,137,142	1,137,142	1,137,142

Notes

1. * General Fund shows no transfers in 2023.
2. Why is this activity not part of the budgeted Capital Improvements fund?

Non-Budgeted Special Road & Bridge

Description	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Estimated 2025	Budget 2026
Beginning Unencumberd Balance	828,922	828,922	1,116,922	1,237,861	1,242,778	1,558,215	1,558,215
Additional unexplained cash				32,680			
Revenue							
Transfer from Road & Bridge	0	288,000	300,000	0	500,000		
Other revenue	0	0	0	0	73,872	0	0
Total	0	288,000	300,000	0	573,872		
Expenditures							
Personal Services	0	0	0	0	0		
Contractuals	0	0	0	0	0		
Capital Outlay	0	0	179,061	27,763	258,435		
sub-total	0	0	179,061	27,763	258,435	0	0
Transfers to Other Funds	0	0	0				
Total Expenditures	0	0	179,061	27,763	258,435	0	0
Ending Cash Balance	828,922	1,116,922	1,237,861	1,242,778	1,558,215	1,558,215	1,558,215

Notes

1. Why is this activity not part of the budgeted Road & Bridge fund?

Non-Budgeted Clerk Technology

Description	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Estimated 2025	Budget 2026
Beginning Unencumberd Balance	4,164	7,075	10,634	12,819	16,280	18,978	18,978
Revenue							
Technology Fees	4,969	5,235	4,461	4,293	4,505		
Other revenue	0	0	0	0	0	0	0
Total	4,969	5,235	4,461	4,293	4,505		
Expenditures							
Personal Services	0	0	0	0	0		
Contractuals	0	0	0	0	0		
Capital Outlay	2,058	1,676	2,276	832	1,807		
sub-total	2,058	1,676	2,276	832	1,807	0	0
Transfers to Other Funds	0	0	0	0	0		
Total Expenditures	2,058	1,676	2,276	832	1,807	0	0
Ending Cash Balance	7,075	10,634	12,819	16,280	18,978	18,978	18,978

Notes

1. Why isn't this part of the regular County Clerk fund?

Non-Budgeted Treasurer Technology

Description	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Estimated 2025	Budget 2026
Beginning Unencumberd Balance	7,706	10,883	10,118	7,781	816	5,321	5,321
Revenue							
Technology Fees	4,969	5,235	4,461	4,293	4,505		
Other revenue	0	0	0	0	0	0	0
Total	4,969	5,235	4,461	4,293	4,505		
Expenditures							
Personal Services	0	0	0	0	0		
Contractuals	0	0	0	0	0		
Capital Outlay	1,792	6,000	6,798	11,258	0		
sub-total	1,792	6,000	6,798	11,258	0	0	0
Transfers to Other Funds	0	0	0	0	0		
Total Expenditures	1,792	6,000	6,798	11,258	0	0	0
Ending Cash Balance	10,883	10,118	7,781	816	5,321	5,321	5,321

Notes

1. Why isn't this part of the regular Treasurer fund?

Non-Budgeted SPARK / CARES Act

Description	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Estimated 2025	Budget 2026
Beginning Unencumberd Balance	0	212,771	923,504	1,393,851	879,145	703,526	703,526
Revenue							
SPARK grant	1,971,536	0	0	0	0		
AARPA	311,307	942,347	992,347	50,000	14,800	0	0
Total	2,282,843	942,347	992,347	50,000	14,800		
Expenditures							
Personal Services	0	0	0	0	0		
Contractuals	957,920	9,498	0	0	0		
Capital Outlay	738,111	2,966	522,000	564,706	190,419		
Commodities	374,041	6,381	0	0	0		
SPARK	0	212,769	0	0	0		
sub-total	2,070,072	231,614	522,000	564,706	190,419	0	0
Transfers to Other Funds	0	0	0	0	0		
Total Expenditures	2,070,072	231,614	522,000	564,706	190,419	0	0
Ending Cash Balance	212,771	923,504	1,393,851	879,145	703,526	703,526	703,526

Non-Budgeted Law Enforcement Trust

Description	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Estimated 2025	Budget 2026
Beginning Unencumberd Balance	0	0	0	0	0	148,530	148,530
Revenue							
Sheriff Office Grant	0	0	0	0	148,530		
AARPA	0	0	0	0	0	0	0
Total	0	0	0	0	148,530		
Expenditures							
Personal Services	0	0	0	0	0		
Contractuals	0	0	0	0	0		
Capital Outlay	0	0	0	0	0		
Commodities	0	0	0	0	0		
sub-total	0	0	0	0	0	0	0
Transfers to Other Funds	0	0	0	0	0		
Total Expenditures	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	148,530	148,530	148,530

Notes

1. Why was this fund created in 2024?