



2026 Budget

10 - GENERAL	2024 Actual	2025 Estimated	2026 Approved
Revenue			
Taxes	32,863,695	33,711,976	33,889,000
Intergovernmental	6,311,761	5,007,089	6,325,084
Transfer from Fund 14 to 10	3,223,553	4,212,073	4,568,254
Fund Balance Appropriation	-	948,232	3,397,181
Charges for Services	2,971,793	3,475,063	2,749,000
Miscellaneous	2,362,673	1,212,053	1,206,200
Fines and Forfeitures	1,185,280	1,202,894	1,000,000
Transfer from Fund 22 to 10	112,000	252,600	295,890
Transfer from Fund 29 to 10	-	247,800	295,470
Transfer from Fund 26 to 10	-	199,200	236,460
Licenses and Permits	57,895	60,237	46,000
Transfer from Fund 12 to 10	-	203,676	-
Revenue Total	49,088,650	50,732,893	54,008,538
Expense			
Public Safety	18,429,773	19,765,671	23,771,875
Attorney	4,816,853	5,139,273	5,408,450
Transfer to Fund 12 From 10	5,337,587	4,816,838	4,695,943
Information Technology	1,818,773	2,132,654	2,649,900
Health & Welfare Services	2,098,148	2,194,973	2,244,001
Facility Maintenance	1,862,789	1,758,035	2,143,600
Public Defender	1,642,645	1,880,420	1,956,574
Elections	1,313,082	1,096,984	1,799,950
Justice Court	1,321,137	1,440,277	1,494,700
Recorder	1,270,631	1,336,236	1,443,000
Commission	869,050	959,610	1,019,000
Auditor	846,740	949,470	984,000
Transfer to Fund 24 From 10	726,446	723,485	725,063
Clerk	541,626	599,471	691,750
Transfer to Fund 33 From 10	516,393	459,858	676,750
Human Resources	406,409	457,689	631,040
Non-Departmental	539,090	571,079	582,662
Miscellaneous	365,018	519,402	389,000
Transfer to Fund 19 From 10	64,216	175,000	175,000
Organizational Excellence	-	12,200	147,400
Transfer to Fund 20 From 10	139,236	115,750	138,461
Transfer to Fund 27 From 10	114,500	135,000	138,069
Motor Pool	57,222	158,657	102,350
Transfer to Fund 45 From 10	3,349,000	1,000,000	-
Expense Total	48,446,363	48,398,033	54,008,538

11 - B&C TRUST	2024 Actual	2025 Estimated	2026 Approved
Revenue			
Intergovernmental	3,453,100	3,318,195	8,754,445
Fund Balance Appropriation	-	6,146,425	6,101,753
Taxes	4,592,165	4,256,201	4,135,000
Miscellaneous	828,220	59,090	25,000
Charges for Services	945	-	-
Revenue Total	8,874,430	13,779,911	19,016,198
Expense			
B&C Road	7,536,386	11,031,662	19,016,198
Expense Total	7,536,386	11,031,662	19,016,198

12 - MUNICIPAL SERVICES	2024 Actual	2025 Estimated	2026 Approved
Revenue			
Transfer from Fund 10 to 12	5,337,587	4,816,838	4,695,943
Intergovernmental	4,247,598	4,382,454	4,255,000
Fund Balance Appropriation	-	2,057,958	3,000,000
Taxes	2,105,814	2,226,122	2,000,000
Miscellaneous	1,012,785	579,936	603,000
Licenses and Permits	283,838	251,851	218,000
Transfer from Fund 14 to 12	116,147	123,750	183,900
Charges for Services	181,871	163,077	135,000
Transfer from Fund 25 to 12	125,000	125,000	125,000
Transfer from Fund 28 to 12	82,380	85,000	85,000
Sheriff	-	20,000	-
Revenue Total	13,493,020	14,831,987	15,300,843
Expense			
Sheriff	9,231,837	10,837,412	12,407,583
Fire Control	227,418	393,883	535,466
Community Development	458,026	470,645	488,600
Building Inspectors	326,857	235,753	370,000
Miscellaneous	318,820	276,263	368,144
GIS	232,293	233,404	367,800
Public Works	294,662	264,584	273,550
Weed Control	185,519	218,546	257,950
Maintenance Shop	309,501	272,317	231,750
Street & Highway Beautification	39,572	-	-
Transfer to Fund 35 From 12	-	250,000	-
Transfer to Fund 10 From 12	-	203,676	-
Expense Total	11,624,506	13,656,483	15,300,843

14 - ASSESSING & COLLECTING	2024 Actual	2025 Estimated	2026 Approved
Revenue			
Taxes	9,571,493	10,077,685	10,346,000
Fund Balance Appropriation	-	442,528	834,909
Charges for Services	24,300	15,780	21,000
Miscellaneous	65,483	-	-
Revenue Total	9,661,276	10,535,993	11,201,909
Expense			
Assessor	4,238,298	4,435,844	4,889,200
Transfer to Fund 10 From 14	3,223,553	4,212,073	4,568,254
Misc. Assessing & Collecting	819,254	745,970	803,605
Treasurer	667,587	685,633	756,950
Transfer to Fund 12 From 14	116,147	123,750	183,900
Expense Total	9,064,839	10,203,270	11,201,909

19 - COURT SUPPORT SERVICES	2024 Actual	2025 Estimated	2026 Approved
Revenue			
Intergovernmental	1,225,974	1,274,255	1,342,000
Transfer from Fund 10 to 19	64,216	175,000	175,000
Revenue Total	1,290,190	1,449,255	1,517,000
Expense			
JRC Grant	527,813	480,898	686,396
CCJJ Grant	499,780	371,429	439,504
JRI Grant	206,509	217,000	285,100
RSAT Grant	104,127	99,978	106,000
Expense Total	1,338,229	1,169,305	1,517,000

20 - CHILDREN JUSTICE CENTER	2024 Actual	2025 Estimated	2026 Approved
Revenue			
Intergovernmental	759,590	684,479	744,932
Transfer from Fund 10 to 20	139,236	115,750	138,461
Miscellaneous	-	492	-
Fund Balance Appropriation	-	63,350	-
Donations	491,500	1,500	-
Revenue Total	1,390,326	865,571	883,393
Expense			
Children's Justice Center	560,075	523,194	632,744
VOCA - Victims of Crime Act	185,658	259,145	170,690
CJC Forensic Interviewer	47,124	46,617	48,732
Kane County CJC Site	19,333	10,022	31,227
Transfer to Fund 45 from 20	500,000	-	-
Cambia Foundation Grant	1,254	-	-
CJC Friends	114	-	-
Expense Total	1,313,557	838,978	883,393

22 - COUNTY LIBRARY	2024 Actual	2025 Estimated	2026 Approved
Revenue			
Taxes	5,324,496	5,630,482	5,725,000
Fines	147,606	161,145	130,000
Intergovernmental	59,100	84,457	67,000
Washington Library Donations	394	103	1,000
St. George Library Donations	1,014	241	1,000
Santa Clara Library Donations	1,956	4,438	1,000
Enterprise Library Donations	4,377	847	1,000
New Harmony Library Donations	2	39	500
Hurricane Library Donations	530	84	500
Hildale Library Donations	147	62	500
Springdale Library Donations	187	106	500
Miscellaneous	235,664	-	-
Revenue Total	5,775,472	5,882,004	5,928,000
Expense			
Library Operations	4,576,175	4,688,285	5,586,110
Transfer to Fund 10 From 22	112,000	252,600	295,890
Miscellaneous	36,863	-	40,000
Library Grants	5,890	1,447	6,000
Expense Total	4,730,927	4,942,332	5,928,000

23 - HABITAT CONSERVATION PLAN	2024 Actual	2025 Estimated	2026 Approved
Revenue			
Intergovernmental	1,588,588	1,295,639	1,300,000
Fund Balance Appropriation	-	1,063,022	909,298
Charges for Services	1,242	1,536	1,000
Miscellaneous	211,438	-	-
Contributions/Donations	2,501	10,800	-
Revenue Total	1,803,769	2,370,997	2,210,298
Expense			
HCP	927,466	753,540	2,170,298
Outside HCP Commitments	6	1,702	40,000
Expense Total	927,472	755,243	2,210,298

24 - COUNCIL ON AGING	2024 Actual	2025 Estimated	2026 Approved
Revenue			
Transfer from Fund 10 to 24	726,446	723,485	725,063
Nutrition	681,959	655,000	650,000
Fund Balance Appropriation	-	417,410	300,000
Charges for Services	204,064	214,000	190,000
Miscellaneous	171,199	60,315	43,900
St. George Center Donations	26,223	27,064	15,000
Hurricane Center Donations	15,139	16,488	12,000
Enterprise Center Donations	-	60	1,000
Revenue Total	1,825,030	2,113,822	1,936,963
Expense			
Nutrition	567,185	650,000	650,000
St. George COA	462,744	582,182	530,700
COA Administration	248,236	327,387	332,163
Hurricane COA	245,244	307,602	271,100
Enterprise COA	121,275	117,474	125,000
Donations	26,728	27,064	28,000
Expense Total	1,671,411	2,011,709	1,936,963

25 - TOURISM	2024 Actual	2025 Estimated	2026 Approved
Revenue			
Taxes	16,444,221	16,487,500	17,100,000
Fund Balance Appropriation	-	13,480,236	9,449,845
Intergovernmental	244,448	1,243,500	3,168,625
Transfer from Fund 26 to 25	200,000	200,000	200,000
Miscellaneous	905,373	207,500	190,000
Revenue Total	17,794,042	31,618,736	30,108,470
Expense			
Tourism Development Projects	6,977,447	4,755,700	14,281,114
CTO Expenses	8,403,723	9,639,818	14,114,356
Emergency Operations	667,269	665,000	775,000
Transfer to Fund 29 - Improvements	541,544	600,000	600,000
Miscellaneous Contingency	186,418	193,000	193,000
Transfer to Fund 12 From 25	125,000	-	125,000
Transfer to Fund 27 From 25	15,000	20,000	20,000
Transfer to Fund 45 From 25	-	10,000,000	-
Expense Total	16,916,400	25,873,518	30,108,470

26 - COUNTY RECREATIONAL	2024 Actual	2025 Estimated	2026 Approved
Revenue			
Taxes	7,494,926	8,888,619	7,950,000
County Fair	522,720	469,270	378,500
Regional Park Facilities	516,267	413,753	295,000
Southern UT Shooting Sports Park	15,314	13,812	12,100
Fund Balance Appropriation	-	10,000,000	-
Miscellaneous	619,222	30,800	-
Revenue Total	9,168,450	19,816,255	8,635,600
Expense			
Regional Park Facilities	1,439,882	1,220,672	3,637,590
TRCCA Contributions	2,732,103	3,207,000	1,792,000
Transfer to Fund 29 From 26	1,146,444	1,249,200	1,185,600
County Fair Expense	959,178	973,055	853,750
USU Extension	282,778	299,267	341,900
Southern UT Shooting Sports Park	497,081	114,373	244,300
Transfer to Fund 10 From 26	-	199,200	236,460
Transfer to Fund 25 From 26	200,000	200,000	200,000
Confluence Park	157,889	41,215	75,000
Miscellaneous	5,849	28,315	65,000
Other Events	2,723	175,662	4,000
Transfer to Fund 45 From 26	950,000	10,000,000	-
Expense Total	8,373,927	17,707,960	8,635,600

27 - ECONOMIC DEVELOPMENT	2024 Actual	2025 Estimated	2026 Approved
Revenue			
Transfer from Fund 10 to 27	114,500	135,000	138,069
Transfer from Fund 25 to 27	15,000	20,000	20,000
Economic Development Reimbursement	722	1,858	1,863
Revenue Total	130,222	156,858	159,932
Expense			
Economic Development	150,154	156,695	159,932
Expense Total	150,154	156,695	159,932

28 - GRANT AND ENDOWMENT	2024 Actual	2025 Estimated	2026 Approved
Revenue			
Intergovernmental	8,435,492	7,843,481	13,792,624
Fund Balance Appropriation	-	2,593,300	125,000
Non-Departmental	7,135	-	
Revenue Total	8,442,627	10,436,781	13,917,624
Expense			
Zion Utility Project	144,056	2,000,000	10,340,000
Emergency Operations	6,158,929	1,920,702	1,993,644
Sheriff Misc. Grant Expense	14,052	352,776	715,000
Opioid Settlement	296,909	3,723,950	587,000
Victim Advocate	89,823	97,918	100,780
Transfer to Fund 12 From 28	82,380	85,000	85,000
Drug Court	52,574	64,934	85,000
DEA Eradication Stewardship	9,994	9,000	10,000
Predator Control	1,200	2,400	1,200
Non-Departmental	-	2,000,000	-
JAG	6,190	-	-
VOCA - Victims of Crime Act	7,184	-	
Expense Total	6,863,292	10,256,680	13,917,624

29 - DIXIE CENTER	2024 Actual	2025 Estimated	2026 Approved
Revenue			
Charges for Services	1,807,259	2,034,187	1,824,200
Transfers from Funds 25/26 Improvements	1,083,088	1,200,000	1,200,000
Transfer from Fund 26 to 29	604,900	649,200	585,600
Fund Balance Appropriation	-	59,271	472,558
Convention Discount Reimbursement	186,418	193,000	193,000
St. George City Operations Payment	(237)	-	
Miscellaneous	40,268	-	-
Revenue Total	3,721,695	4,135,658	4,275,358
Expense			
Dixie Center Operations	1,922,309	2,027,507	2,405,188
CIP & Faculty Maintenance	1,341,861	1,488,749	1,574,700
Transfer to Fund 10 From 29	-	247,800	295,470
Expense Total	3,264,170	3,764,056	4,275,358

30 - RAP TAX	2024 Actual	2025 Estimated	2026 Approved
Revenue			
Taxes	6,297,515	6,420,887	6,400,000
Fund Balance Appropriation	-	300,000	300,000
Miscellaneous	24,887	459,858	-
Revenue Total	6,322,402	7,180,745	6,700,000
Expense			
RAP Tax Entities Distribution	5,106,446	5,080,368	5,169,280
RAP Tax 15% Cultural Arts	633,137	704,366	945,600
Miscellaneous	-	-	289,120
Rap Tax-County	399,337	182,132	200,000
Charges for Services	-	96,313	96,000
Expense Total	6,138,920	6,063,180	6,700,000

33 - DEBT SERVICE	2024 Actual	2025 Estimated	2026 Approved
Revenue			
Transfer from Fund 10 to 33	516,393	459,858	676,750
Fund Balance Appropriation	-	571,400	367,200
Intergovernmental	204,178	204,240	203,170
Taxes	429,228	57,147	-
Miscellaneous	21,438	-	-
Revenue Total	1,171,237	1,292,645	1,247,120
Expense			
Sales Tax Bond-2006	445,750	447,029	445,100
Library Bond - 2007	370,550	372,151	369,700
MBA - Justice Center Loan	204,201	208,808	229,150
MBA - Hurricane Valley Fire SSD-Station	91,007	90,746	90,475
Hurricane Valley Fire SSD	63,573	63,463	63,375
MBA - SW SSD Loan	47,220	48,532	49,320
Refi Lib/COA Series-2010	596,525	-	-
Miscellaneous	3,387	-	-
Expense Total	1,822,213	1,230,729	1,247,120

35 - FLOOD DAMAGE	2024 Actual	2025 Estimated	2026 Approved
Revenue			
Intergovernmental	3,207,015	15,986,783	7,925,746
Fund Balance Appropriation	-	-	211,000
Transfer to Fund 35 From 12	-	250,000	
Revenue Total	3,207,015	16,236,783	8,136,746
Expense			
NRCS - River Bank Fortification	3,058,725	15,986,783	7,986,746
Washington County Disasters	-	-	150,000
Expense Total	3,058,725	15,986,783	8,136,746

45 - CAPITAL PROJECTS	2024 Actual	2025 Estimated	2026 Approved
Revenue			
Fund Balance Appropriation	-	8,111,050	9,815,000
Intergovernmental	14,603,082	8,293,192	1,867,381
Construction Projects	380,959	3,723,950	585,000
Transfer from Fund 25 to 45	-	10,000,000	-
Transfer from Fund 20 to 45	500,000	-	-
Transfer from Fund 26 to 45	950,000	10,000,000	-
Transfer from Fund 10 to 45	3,349,000	1,000,000	-
Miscellaneous	1,796,092	-	-
Revenue Total	21,579,132	41,128,192	12,267,381
Expense			
Construction Projects	16,059,027	19,745,983	12,267,381
Expense Total	16,059,027	19,745,983	12,267,381

52 - FLOOD CONTROL AUTHORITY GENERAL	2024 Actual	2025 Estimated	2026 Approved
Revenue			
Intergovernmental	1,174,008	1,205,376	1,221,120
Miscellaneous	7,759	10,000	10,000
Revenue Total	1,181,767	1,215,376	1,231,120
Expense			
Transfer to Fund 53 From 52	1,137,675	1,178,464	1,127,620
Flood Control Operations & Maintenance	31,247	38,544	103,500
Expense Total	1,168,922	1,217,008	1,231,120

53 - FLOOD CONTROL AUTHORITY CAPITAL PROJECTS	2024 Actual	2025 Estimated	2026 Approved
Revenue			
Fund Balance Appropriation	-	-	4,319,107
Intergovernmental	38,320	100,000	3,021,549
Transfer from Fund 52 to 53	1,137,675	1,178,464	1,127,620
Miscellaneous	275,211	275,000	200,000
Revenue Total	1,451,206	1,553,464	8,668,276
Expense			
Flood Control Capital Improvements	910,030	456,379	8,668,276
Expense Total	910,030	456,379	8,668,276

60 - CORRIDOR PRESERVATION FUNDS (COG)	2024 Actual	2025 Estimated	2026 Approved
Revenue			
Preservation Revenue	2,464,295	2,324,964	2,335,000
Fund Balance Appropriation	-	720,000	1,075,000
Revenue Total	2,464,295	3,044,964	3,410,000
Expense			
Construction Grant Funds	927,761	104,132	2,510,000
Preservation Expenses	1,206,551	842,139	900,000
Expense Total	2,134,313	946,271	3,410,000

74 - ROSENBRUCH WORLD WILDLIFE MUSEUM	2024 Actual	2025 Estimated	2026 Approved
Revenue			
Museum & Gift Shop	184,637	180,200	180,200
Fund Balance Appropriation	-	49,317	31,899
Miscellaneous	3,574	-	-
Revenue Total	188,211	229,517	212,099
Expense			
Museum	126,455	95,839	131,117
Gift Shop	81,185	80,256	80,982
Expense Total	207,640	176,095	212,099

76 - PAYROLL	2024	2025	2026
	Actual	Estimated	Approved
Revenue			
County Health Contribution	5,583,416	6,508,026	6,476,200
Employee Health Contribution	1,264,904	718,299	1,713,300
Component Unit Health Contribution	368,689	364,871	381,000
Unemployment Claims	80,749	74,211	80,000
Fund Balance Appropriation	-	371,000	
Revenue Total	7,297,758	8,036,407	8,650,500
Expense			
Insurance Expenses	6,860,188	6,962,449	8,615,500
Unemployment Claims	2,897	-	35,000
Expense Total	6,863,085	6,962,449	8,650,500

County Total	2024	2025	2026
	Actual	Estimated	Approved
Revenue			
Revenue Total	177,322,223	248,644,814	219,623,368
Expense			
Expense Total	160,584,508	203,550,802	219,623,368