

## Year 2026 Budget MOWER COUNTY

### EXPENSES

<b>General Government</b>	
Board of Commissioners	291,874
Courts	225,000
Administration	646,349
County Auditor/Treasurer	467,744
Taxpayer Services	0
Elections	345,565
Technology Services	1,555,632
Human Resources	597,300
Attorney	2,548,914
Law Library	25,500
Recorder	317,343
County Assessor	950,534
GIS	473,634
Buildings & Plant	1,489,218
Veterans Service Officer	282,382
Land Records	176,500
Accounting & Auditing	701,681
Net Use of Reserves	
<b>Total General Government</b>	<b>11,095,170</b>

<b>Public Safety</b>	
Sheriff	4,805,564
E-9-1-1	26,050
Records	578,240
Coroner	140,000
County Jail	4,308,355
Community Corrections	2,481,976
Civil Defense/Emergency Management	181,418
Dispatch	1,477,585
Canteen	25,000
Bailiffs & Guards	46,043
<b>Total Public Safety</b>	<b>14,070,231</b>

<b>Culture &amp; Recreation</b>	
Historical Society	68,200
Senior Citizens	56,000
CHORE	36,000
Regional Library	345,325
Other	48,500
<b>Total Culture &amp; Recreation</b>	<b>554,025</b>

<b>Conservation of Natural Resources</b>	
Cooperative Extension	266,961
Soil & Water Conservation	175,000
Agricultural Society	79,000
<b>Total Conservation of Natural Resources</b>	<b>520,961</b>

<b>Economic Development</b>	
Development Corporation	335,000
<b>Total Economic Development</b>	<b>335,000</b>
<b>Unallocated</b>	
Insurance	525,000
Other	613,292

### SOURCE of Funds

<b>Revenues- General Government</b>	
Tax Levy	17,675,579
State Formula Aid	3,088,562
Del Tax & Penalties, Mortgage Tax	389,447
Wind Production Tax	1,095,000
PILT & POWER	150,000
License/Permits	66,720
Intergovernmental	1,839,165
Charges For Services	1,372,205
Fines & Forfeits	21,000
Investment Income	815,400
Miscellaneous	1,178,451
Net Use of Reserves	22,150
<b>Total General Government</b>	<b>27,713,679</b>

<b>Public Works</b>	
Tax Levy	3,820,935
Wheelage Tax	410,000
Local Transit Tax	2,600,000
Wind Tax	630,000
Intergovernmental	13,911,858
Permits	107,000
Charges For Services	167,600
Miscellaneous	400,000
Net Use of Reserves	0
<b>Total Highway &amp; Streets</b>	<b>22,047,393</b>

<b>Human Services &amp; Public Health</b>	
Tax Levy	7,423,438
Intergovernmental	10,567,174
Charges For Services	1,253,775
Miscellaneous	337,330
Net Use of Reserves	0
<b>Total Human Services</b>	<b>19,581,717</b>

<b>Sanitation</b>	
Special Assessments	1,226,209
Intergovernmental	179,602
Charges For Services & License	83,475
Sales	145,000
<b>Total Sanitation</b>	<b>1,634,286</b>

<b>Ditch</b>	
Special Assessments	131,000
Use of Reserves	0
<b>Total Ditch Funds</b>	<b>131,000</b>

<b>Capital Projects Fund</b>	
Tax Levy	588,582
Solar Tax	132,000
<b>Total Building Maintenance</b>	<b>720,582</b>

**Year 2026 Budget  
MOWER COUNTY**

<b>Total Unallocated</b>	<b>1,138,292</b>
<b>Net Use of Reserves</b>	
<b>Total General Revenue Fund</b>	<b>27,713,679</b>

<b>Public Works</b>	
Administration	872,922
Maintenance	5,413,470
Construction	13,280,869
Equipment Maintenance & Shop	1,472,297
Building & Grounds	364,410
Planning & Zoning	183,707
Environmental Health	241,990
Agricultural Inspector	12,082
Feedlot	74,080
Addition to Reserves	131,566
<b>Total Highways &amp; Streets</b>	<b>22,047,393</b>

<b>Human Services</b>	
Income Maintenance	6,046,166
Social Services	11,524,077
<b>Total Human Services</b>	<b>17,570,243</b>

<b>Health</b>	
Community Health Services	1,342,921
Disease Prevention	668,553
<b>Total Health</b>	<b>2,011,474</b>

<b>Sanitation</b>	
Recycling/HHS	1,634,286
<b>Total Sanitation</b>	<b>1,634,286</b>

<b>Capital Projects Fund</b>	
Countywide Projects/Maintenance	720,582
<b>Total Capital Projects Fund</b>	<b>720,582</b>
<b>Ditch</b>	
Repairs & expenses	126,000
Net use of reserves	5,000
<b>Total</b>	<b>131,000</b>
<b>Sewer Loan</b>	
Contracted Services	275,000
Return of Principal	300,000
<b>Total County Expenses</b>	<b>72,403,657</b>

<b>Sewer Loan</b>	
<b>Revenue</b>	
Special Assessments - Princ	575,000
Use of Reserves	
<b>Total Revenue</b>	<b>575,000</b>

<b>Total County Revenues/Sources</b>	<b>72,403,657</b>
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