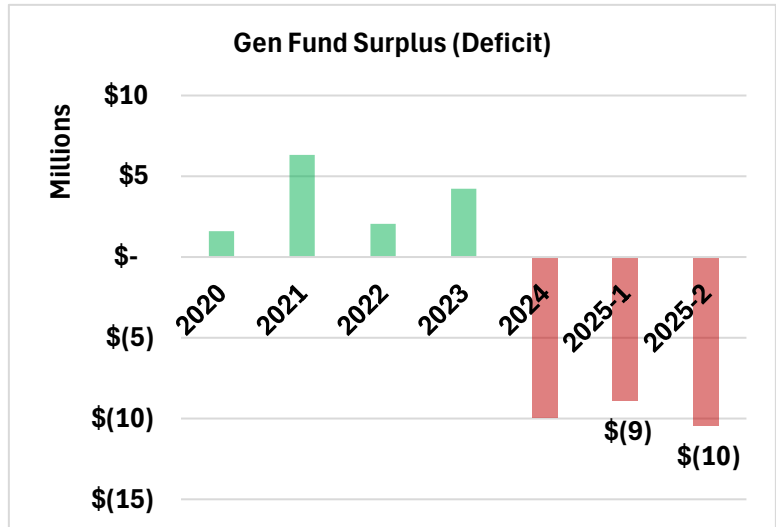


RECAP & SUMMARY

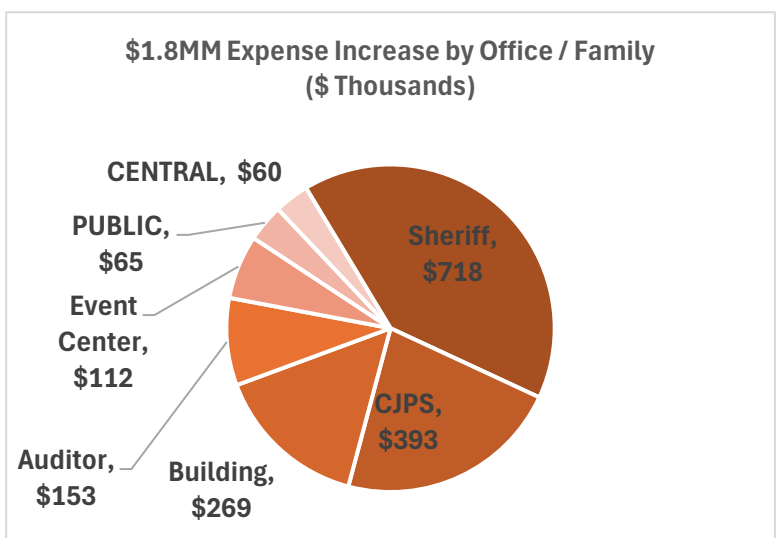
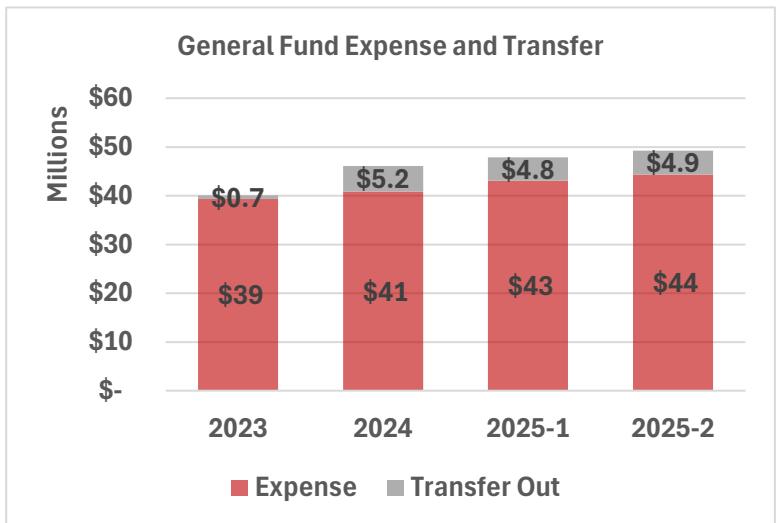
Budget Retreat

- Graph reflects ACTUAL surplus in 2020-2023, and BUDGETED deficits in 2024-2025.
- Finance staff created a preliminary countywide budget in June, referred to in this document as “2025-1”
- 2025-1 reflected an approximate \$8.8MM General Fund deficit.
- Adjusting for personnel vacancy savings of +/- \$3MM, Finance estimated General Fund’s “structural” deficit to be approximately \$5MM.



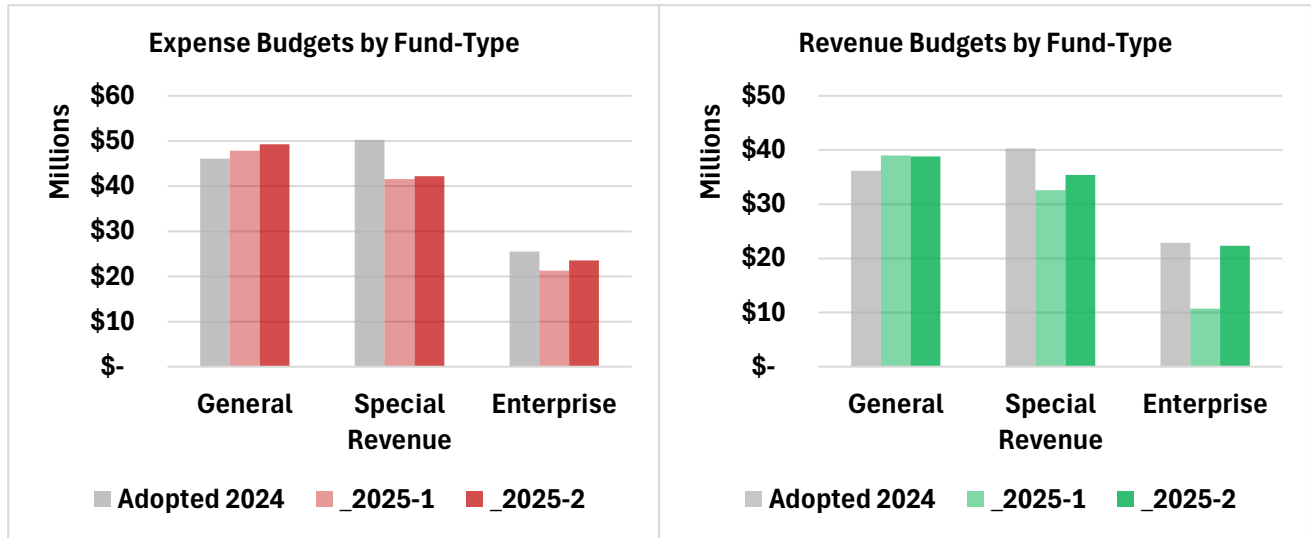
Budget Changes Since Retreat

- Departments and Offices have returned their 2025 budgets (“2025-2”).
- General Fund expenses reflect \$1.7MM of increases and \$0.5MM of reductions (net increase of \$1.2MM).
- General Fund deficit is increased to approximately \$10MM (\$7MM structural).
- Approximately \$250K of the expense increases are attributable to cost adjustments to the existing / authorized personnel roster.
- The remaining increases are requested by the departments / elected officials.

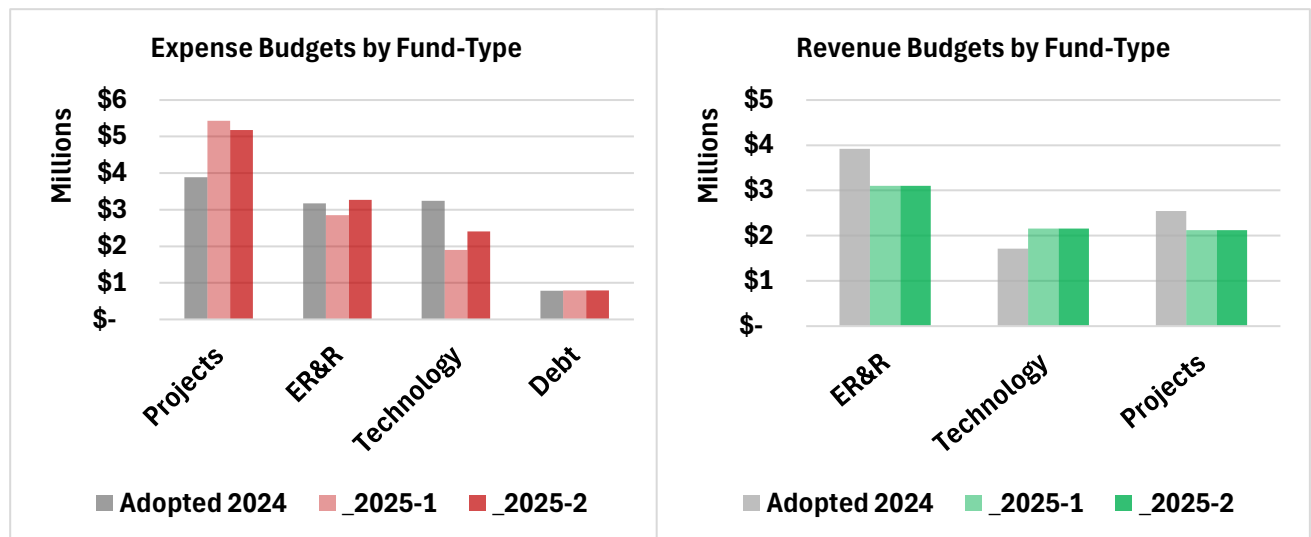


Countywide Budgets by Fund Type

- Preliminary and Department expense budgets reflect expenses of \$116MM and \$121MM, respectively, excluding internal fund transfers.
- Countywide revenue budgets total \$103MM, excluding internal fund transfers.
- Graphs are arranged by primary and secondary fund-types, as measured by dollars.



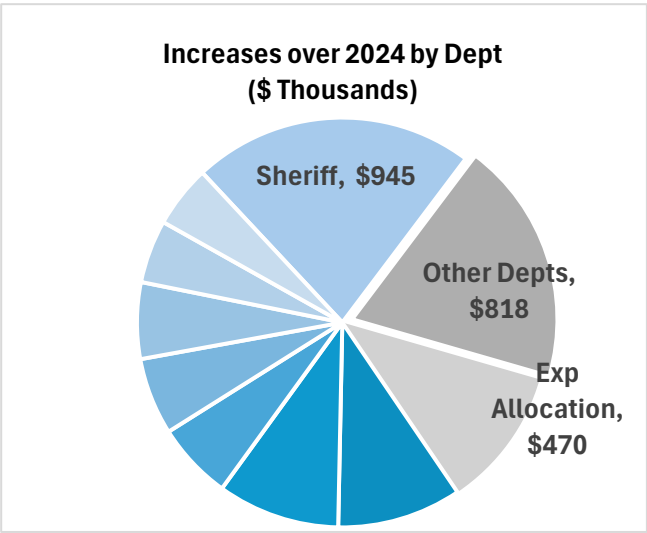
- Enterprise Fund revenues (above) reflect a redundant revenue anomaly. One-time loan proceeds for the new Transfer Station project are shown both in 2024 and in 2025-2.
- Two new budgeting conventions began in 2024, and continue in 2025:
 - Countywide technology purchases are consolidated in the “ETF” fund (excluding Sheriff)
 - Countywide projects (excluding Roads and Enterprise Funds) are consolidated in the “Projects” funds, and are sourced by transfers from other funds.



CHANGES TO 2024 BUDGET

General Fund by Department

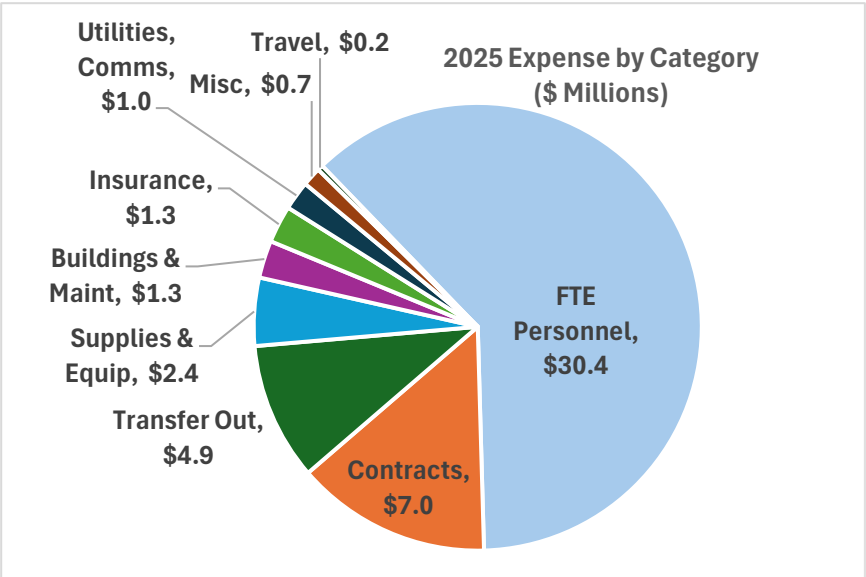
- Department / Office budgets (“2025-2”) reflect a \$3.5MM, 9% increase over adopted 2024 budgets.
- This is comprised of \$4.3MM of requested increases and \$800K of reductions.
- \$4.3MM expense increases are shown by Department and by Expense Object.



General Fund by Expense Type

- General Fund expenses total \$49MM, including transfers-out.
- Transfers-out total \$5MM, comprised primarily of Capital and Maintenance projects.
- These figures do not include:
 - Negotiated union contract increases
 - Personnel requests

Other Departments		
Prosecutor	\$	417
Event Center	\$	411
Maintenance	\$	259
Pub Defense	\$	259
Assessor	\$	257
Auditor	\$	212
MisProb	\$	209



2024-2025 Expense Increase (\$ Thousands)		
FTE Personnel	\$	2,012
Supplies & Equip	\$	440
Buildings & Maint	\$	423
Contracts	\$	280
Utilities, Comms	\$	244
Insurance	\$	74
Travel	\$	5

Revenue by Fund

Row Labels	_2024 Budget	_2025-1	_2025-2	Dept Increase	_Increase from 2024
001 GENERAL FUND	(36,144,314)	(39,005,055)	(38,837,493)	167,562	(2,693,179)
101 AIRPORT	(726,419)	(1,343,140)	(1,343,140)	-	(616,721)
103 YOUTH/AMATEUR SPORTS ACTIVITY	(6,000)	(6,632)	(6,632)	-	(632)
105 COMMUNITY SERVICES	(855,000)	(2,630,614)	(1,931,267)	699,348	(1,076,267)
106 COUNTY ROAD	(23,640,805)	(14,347,675)	(14,336,681)	10,995	9,304,124
107 FLOOD CONTROL	(1,957,172)	(1,339,232)	(1,338,396)	836	618,776
108 PUBLIC FACILITIES	(1,260,000)	(1,683,847)	(1,683,847)	-	(423,847)
112 LOW INCOME HOUSING	(173,500)	(173,143)	(173,143)	-	357
113 RECREATION	(10,414)	(8,238)	(8,238)	-	2,176
114 HOMELESSNESS HOUSING ASSIST	(368,000)	(502,561)	(502,561)	-	(134,561)
115 TRIAL COURT IMPROVEMENTS	-	(56,850)	(56,850)	-	(56,850)
116 PUBLIC HEALTH	(3,935,113)	(3,047,479)	(3,520,750)	(473,271)	414,363
117 CONSTRUCTION PERFORMANCE BONDS	-	(263)	(263)	-	(263)
118 VETERANS ASSISTANCE	(48,000)	(48,943)	(48,943)	-	(943)
119 911 PHONE SYSTEM	(684,231)	(637,846)	(3,705,490)	(3,067,644)	(3,021,259)
120 3/10TH CRIMINAL JUSTICE TAX	(3,440,000)	(3,118,791)	(3,118,791)	-	321,209
121 TREASURER INVESTMENT REVOLVING	(145,300)	(104,116)	(104,116)	-	41,184
122 TREASURER'S M & O	(85,300)	(59,852)	(59,852)	-	25,448
123 NOXIOUS WEED CONTROL	(461,000)	(471,680)	(474,500)	(2,820)	(13,500)
124 AMERICAN RESCUE PLAN	(150,000)	(111,263)	(111,263)	-	38,737
125 AUDITOR CENT DOC PRESERVATION	(93,000)	(96,740)	(96,740)	-	(3,740)
130 PROSECUTOR VICTIM/WITNESS	(105,276)	(282,633)	(285,215)	(2,583)	(179,939)
131 DRUG ENFORCEMENT RESERVE FUND	-	(5,085)	(5,085)	-	(5,085)
133 DOMESTIC VIOLENCE	-	(797)	(797)	-	(797)
134 PUBLIC DEFENSE	-	(3,088)	(3,088)	-	(3,088)
135 FORFEITED DRUG PROCEEDS FUND	-	(1,519)	(1,519)	-	(1,519)
140 STADIUM	(2,106,000)	(2,473,478)	(2,473,478)	-	(367,478)
142 REAL ESTATE EXCISE TAX TECH	(14,250)	(18,255)	(18,255)	-	(4,005)
201 2016 GO BOND	-	(182)	(182)	-	(182)
203 2020 GO BOND	-	(1,364)	(1,364)	-	(1,364)
301 COUNTY CAPITAL IMPROVEMENTS	(2,545,000)	(2,082,898)	(2,082,898)	-	462,102
304 NEW COURTHOUSE CAPITAL PROJECT	-	(39,822)	(39,822)	-	(39,822)
309 KVEC CAPITAL IMPROVEMENTS	-	(342)	(342)	-	(342)
401 SOLID WASTE	(20,051,534)	(7,209,890)	(19,256,000)	(12,046,110)	795,534
402 COMMUNITY DEVELOPMENT SERVICES	(2,056,343)	(2,484,630)	(2,038,488)	446,141	17,855
403 WATER MITIGATION	(757,144)	(1,011,840)	(1,011,840)	-	(254,696)
501 EQUIPMENT RENTAL & REVOLVING	(3,917,114)	(3,099,274)	(3,099,274)	-	817,840
511 UNEMPLOYMENT COMPENSATION	-	(2,392)	(2,392)	-	(2,392)
517 ENTERPRISE TECHNOLOGY FUND	(1,714,708)	(2,155,660)	(2,155,660)	-	(440,952)
555 SELF INSURANCE FUND	-	-	-	-	-
Grand Total	(107,450,937)	(89,667,107)	(103,934,654)	(14,267,547)	3,516,284

Expense by Fund

Row Labels	_2024 Budget	_2025-1	_2025-2	Dept Increase	_Increase from 2024
001 GENERAL FUND	40,869,627	43,080,381	44,348,021	1,267,640	3,478,394
101 AIRPORT	1,335,078	905,758	905,168	(590)	(429,910)
103 YOUTH/AMATEUR SPORTS ACTIVITY	5,500	6,600	6,600	-	1,100
105 COMMUNITY SERVICES	781,172	1,251,136	327,098	(924,038)	(454,074)
106 COUNTY ROAD	27,120,404	18,503,916	18,405,882	(98,034)	(8,714,522)
107 FLOOD CONTROL	4,711,567	1,009,983	1,028,216	18,233	(3,683,351)
108 PUBLIC FACILITIES	2,329,076	1,566,471	1,567,121	650	(761,955)
112 LOW INCOME HOUSING	50,000	-	-	-	(50,000)
113 RECREATION	836,290	72,150	72,150	-	(764,140)
114 HOMELESSNESS HOUSING ASSIST	50,000	752,734	752,734	-	702,734
115 TRIAL COURT IMPROVEMENTS	58,000	58,465	58,465	-	465
116 PUBLIC HEALTH	3,758,922	3,818,317	3,258,096	(560,221)	(500,826)
118 VETERANS ASSISTANCE	48,000	65,690	65,690	-	17,690
119 911 PHONE SYSTEM	684,231	860,237	3,705,490	2,845,253	3,021,259
120 3/10TH CRIMINAL JUSTICE TAX	2,921,825	3,219,416	3,331,505	112,089	409,680
121 TREASURER INVESTMENT REVOLVING	143,595	164,449	150,465	(13,983)	6,870
122 TREASURER'S M & O	98,050	102,281	101,738	(542)	3,688
123 NOXIOUS WEED CONTROL	549,826	658,577	656,744	(1,833)	106,918
124 AMERICAN RESCUE PLAN	2,825,936	7,666,751	6,906,751	(760,000)	4,080,816
125 AUDITOR CENT DOC PRESERVATION	106,970	131,589	86,878	(44,711)	(20,093)
130 PROSECUTOR VICTIM/WITNESS	193,191	208,158	212,268	4,110	19,077
131 DRUG ENFORCEMENT RESERVE FUND	-	12,000	12,000	-	12,000
135 FORFEITED DRUG PROCEEDS FUND	-	3,280	3,280	-	3,280
140 STADIUM	-	338,419	338,419	-	338,419
201 2016 GO BOND	117,906	118,150	118,150	-	244
203 2020 GO BOND	668,333	676,160	676,160	-	7,827
303 CAPITAL PROJECTS	2,161,212	4,950,000	4,700,000	(250,000)	2,538,788
401 SOLID WASTE	21,084,958	17,398,372	19,768,422	2,370,050	(1,316,536)
402 COMMUNITY DEVELOPMENT SERVICES	3,021,574	3,565,750	3,486,539	(79,210)	464,965
403 WATER MITIGATION	1,413,953	298,224	299,853	1,630	(1,114,100)
501 EQUIPMENT RENTAL & REVOLVING	3,170,870	2,848,966	3,265,045	416,079	94,175
511 UNEMPLOYMENT COMPENSATION	-	35,516	35,516	-	35,516
517 ENTERPRISE TECHNOLOGY FUND	3,239,770	1,904,527	2,402,000	497,473	(837,770)
555 SELF INSURANCE FUND	-	-	-	-	-
Grand Total	124,355,836	116,252,422	121,052,465	4,800,043	(3,303,371)

General Fund Revenue by Type

Row Labels	_2024 Budget	_2025-1	_2025-2	Dept Increase	_Increase from 2024
001 GENERAL FUND	(36,144,314)	(39,005,055)	(38,837,493)	167,562	(2,693,179)
310 TAXES	(22,797,000)	(24,646,474)	(24,792,346)	(145,872)	(1,995,346)
311 GENERAL PROPERTY TAXES	(10,000,000)	(10,568,830)	(10,568,830)	-	(568,830)
313 RETAIL SALES AND USE TAXES	(12,552,000)	(12,547,757)	(12,693,629)	(145,872)	(141,629)
317 EXCISE TAXES	(20,000)	(1,105,658)	(1,105,658)	-	(1,085,658)
318 OTHER TAXES	(225,000)	(424,829)	(424,829)	-	(199,829)
319 PENALTIES & INT. ON DEL. TAXES	-	600	600	-	600
320 LICENSES & PERMITS	(283,100)	(315,224)	(281,100)	34,125	2,000
330 INTERGOVERNMENTAL REVENUES	(4,858,365)	(4,341,617)	(3,943,602)	398,014	914,763
340 CHARGES FOR GOODS & SERVICES	(4,421,183)	(4,871,562)	(5,074,631)	(203,069)	(653,448)
350 FINES & PENALTIES	(961,472)	(1,105,394)	(977,443)	127,951	(15,971)
360 MISCELLANEOUS REVENUES	(2,812,694)	(3,713,678)	(3,757,870)	(44,192)	(945,176)
390 OTHER FINANCING SOURCES	(10,500)	(11,105)	(10,500)	605	-
Grand Total	(36,144,314)	(39,005,055)	(38,837,493)	167,562	(2,693,179)

General Fund Expense by Department

Row Labels	_2024 Budget	_2025-1	_2025-2	Dept Increase	_Increase from 2024
001 GENERAL FUND	46,103,963	47,877,829	49,245,469	1,367,640	3,141,506
Expense	40,869,627	43,080,381	44,348,021	1,267,640	3,478,394
0010 ASSESSOR	1,651,720	1,899,151	1,908,640	9,489	256,920
0011 AUDITOR	2,002,160	2,061,120	2,214,052	152,932	211,892
0012 BOARD OF EQUALIZATION	-	457	25,133	24,676	25,133
0013 FIRE MARSHAL	327,196	319,552	369,573	50,021	42,377
0015 CLERK	685,698	710,893	707,453	(3,440)	21,755
0016 COMMISSIONERS	1,057,610	1,105,994	1,096,318	(9,676)	38,708
0017 INFORMATION TECHNOLOGY	1,716,528	1,793,610	1,783,059	(10,551)	66,531
0018 WSU EXTENSION	239,165	228,910	252,631	23,721	13,466
0019 DISABILITY BOARD	27,916	-	-	-	(27,916)
0021 JUDGE - SUPERIOR COURT	994,653	1,135,988	931,477	(204,512)	(63,176)
0022 JUVENILE	776,874	745,321	807,102	61,781	30,228
0023 LAW LIBRARY	13,631	44,078	44,078	-	30,447
0024 LOWER DISTRICT COURT	1,572,731	1,265,081	1,229,362	(35,718)	(343,369)
0025 FACILITIES MAINTENANCE	2,055,413	2,044,955	2,314,254	269,298	258,841
0026 NON-DEPARTMENTAL	2,003,464	2,476,058	2,473,504	(2,554)	470,040
0027 CORONER	694,402	525,978	599,101	73,123	(95,301)
0029 PROSECUTOR	3,410,811	3,791,883	3,827,893	36,010	417,082
0030 SHERIFF	14,760,067	14,986,781	15,704,899	718,118	944,832
0031 TREASURER	649,979	771,156	803,298	32,142	153,319
0032 UPPER DISTRICT COURT	884,732	708,187	755,129	46,943	(129,603)
0033 PEST AND DISEASE CONTROL BOARD	50,000	62,165	50,000	(12,165)	-
0036 LIBRARY ADVISORY BOARD	187,000	200,550	187,000	(13,550)	-
0037 EMERGENCY MANAGEMENT SERVICE	219,086	262,293	288,976	26,683	69,890
0038 HUMAN RESOURCES	394,245	414,762	420,508	5,746	26,263
0040 CRIMINAL JUSTICE/LAW JUSTICE	50,000	52,793	52,793	-	2,793
0042 BEHAVIORAL HEALTH COURT	-	99,130	99,130	-	99,130
0044 POST EMPLOYMENT BENEFITS	53,000	31,634	61,634	30,000	8,634
0045 HISTORICAL DOCUMENT PROGRAM	-	-	-	-	-
0046 CURRENT USE (OPEN SPACE)	-	895	895	-	895
0048 NORTH MOBILE HOME PARK	-	188,035	188,035	-	188,035
0049 GRANTS	275,000	368,888	157,606	(211,282)	(117,394)
0060 COMPUTER EQUIPMENT REPLACEME	-	-	-	-	-
0109 EVENT CENTER	1,936,105	2,234,995	2,346,667	111,673	410,562
0127 MISDEMEANANT PROBATION	730,035	925,108	938,840	13,732	208,805
0134 PUBLIC DEFENSE	1,450,406	1,623,980	1,708,980	85,000	258,574
Transfer Out	5,234,336	4,797,448	4,897,448	100,000	(336,888)
Grand Total	46,103,963	47,877,829	49,245,469	1,367,640	3,141,506