

2026 Preliminary Budget Summary

2026 Strategic Priorities

Net Zero Budget Simulation: Structural Deficit Correction

Finance is actively modeling a net zero budget to align ongoing costs with regular revenues. This aids in identification of inefficiencies, prioritize essential services, and supports long-term financial balance.

Sustainable Personnel Cost Management: 70%+ of Revenue to Staffing

Personnel costs will now exceed 70% of available revenue in the General Fund, limiting flexibility. We must manage growth carefully, assess staffing models, and explore efficiencies to align labor costs with strategic and financial goals.

Strategic Space Utilization: Aging Infrastructure, No Replacement Savings

Many facilities are beyond their intended lifespan, with no clear path for replacement. It is essential to optimize existing space through improved allocation, consolidation, and reconfiguration to meet operational demands. The County must prioritize active pursuit and analysis of divestiture, consolidation, and replacement planning.

Maximize Dedicated Reserves: Address Current Pressures, Share Burden

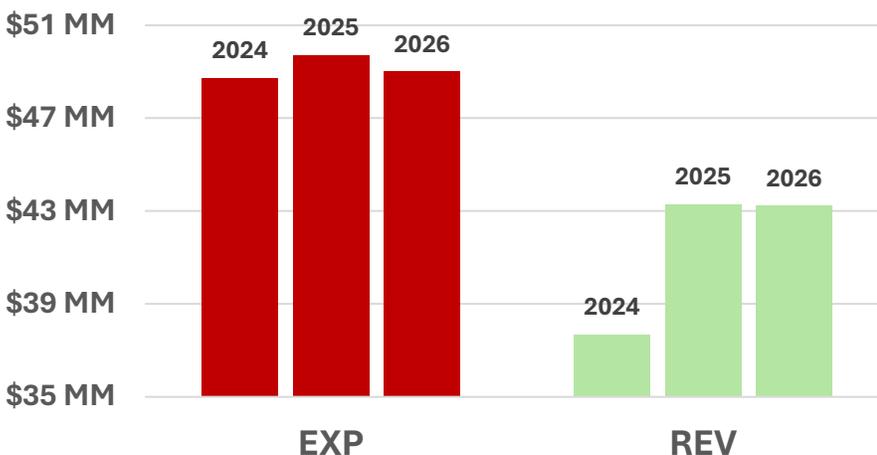
Strategic use of reserves gives us flexibility to respond to immediate challenges while spreading the financial impact. Targeted deployment helps maintain stability and supports key transitions without overburdening annual budgets.

General Fund – Preliminary Budget Comparison

The Preliminary Budget does not reflect either personnel or project requests – these are documented in the appendices

General Fund

24 / 25 Adopted vs 2026 Preliminary Budget



Expense	\$49.0 MM
Revenue	\$43.2 MM

Paper Deficit	\$5.8 MM
5% Vacancy Savings	\$1.6 MM
Structural Deficit	\$3.7 MM

Transfers out	\$1.6 MM
• \$680K Airport	
• \$500K Projects	
• \$200K Springwood	
• \$100K Public Health	
• \$100K UDC Debt Service	
• \$50K Trial Court Match	

General Fund – Unrestricted Fund Balance Policy Measures

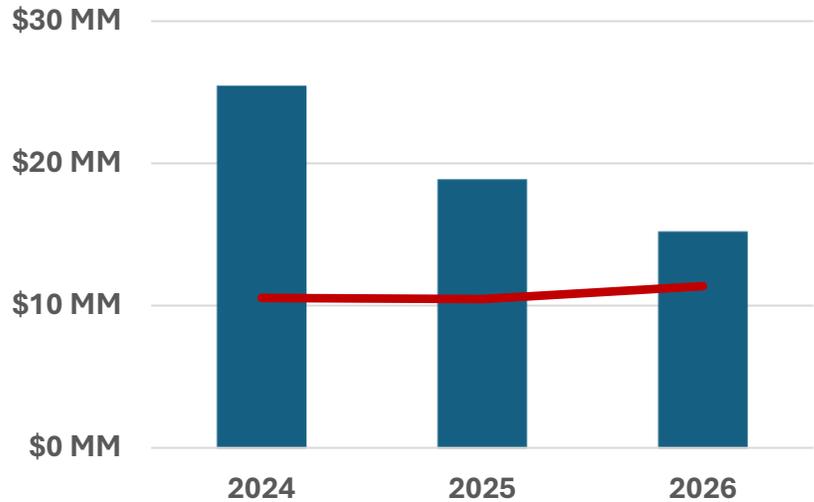
Assessment Based on
2025 Projected and 2026
Preliminary Budget

Unrestricted Balance
Trend (UBT): 8%

Accumulated Reserve
Balance (ARB): \$11.3 MM

4 Months of Unrestricted
Expenditure in Reserve

GF Unrestricted Fund Balance



Unrestricted General Fund Balance Performance Measures

Strong Financial Health:

- (ARB) >6 Months of Unrestricted General Fund Balance and/or
- (UBT) <0% Surplus Trend

Moderate Financial Concern:

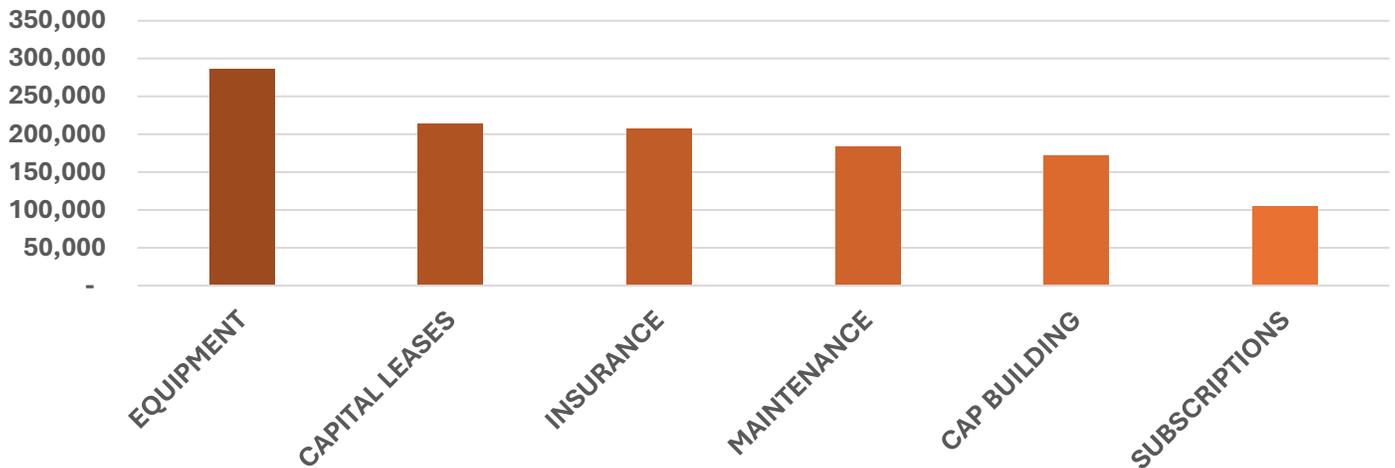
- (ARB) 3–6 Months of Unrestricted General Fund Balance and/or
- (UBT) 0%-5% Moderate Balance Consumption

Critical Financial Stress:

- (ARB) <3 Months of Unrestricted General Fund Balance and/or
- (UBT) >5% Significant Balance Consumption

General Fund – Expense Areas of Increase 2026 (Excluding Personnel)

General Fund - \$ Increase from Prior Year

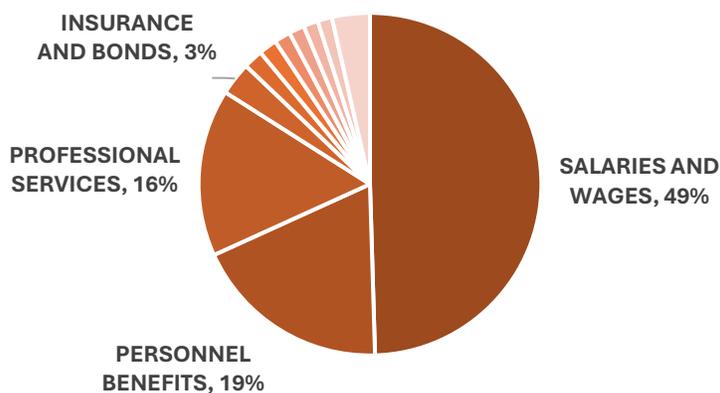


Personnel represents the largest expenditure within the General Fund and is analyzed separately. The chart above highlights areas with growth exceeding \$100K compared to the 2025 adopted budget..

General Fund – Areas of Expense breakdown

General Fund - Expense by Area

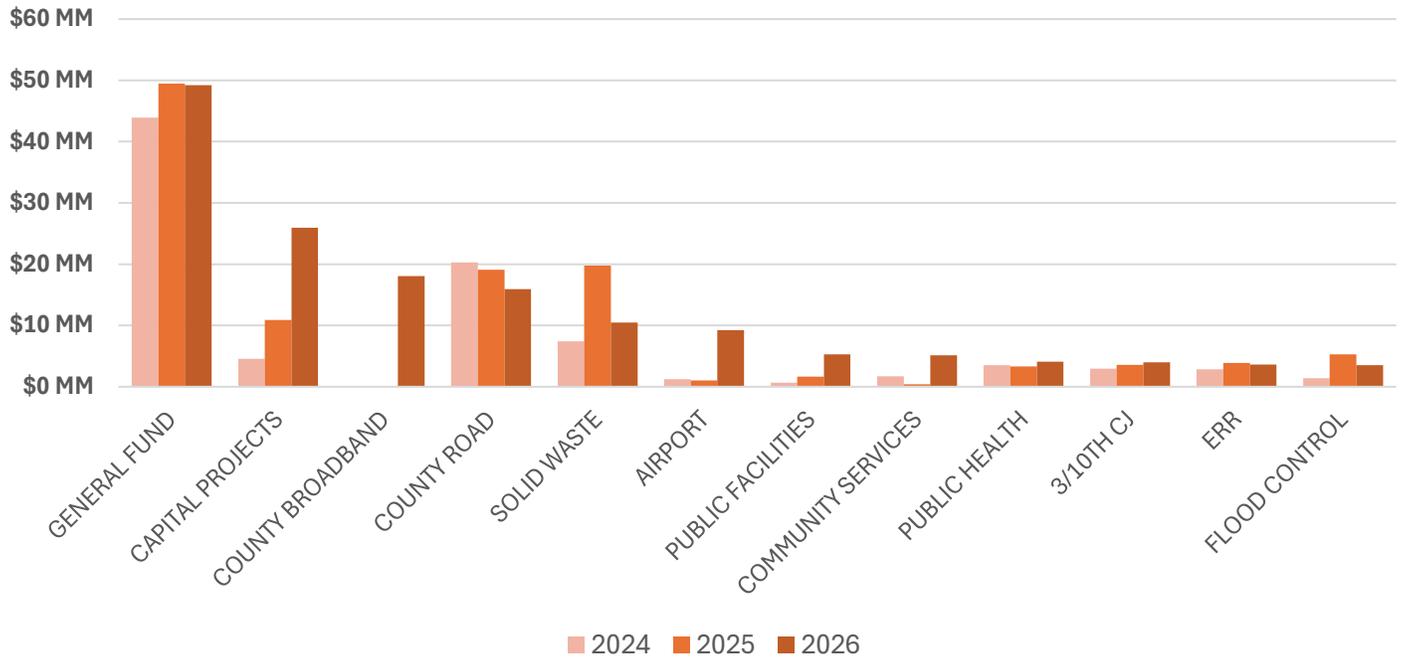
Total: \$48 MM



- Consistent with previous Expense distribution
- Projects are contained in a Capital Fund to limit distortion of operating budgets
- Professional Service includes internal charge for Technology Fund

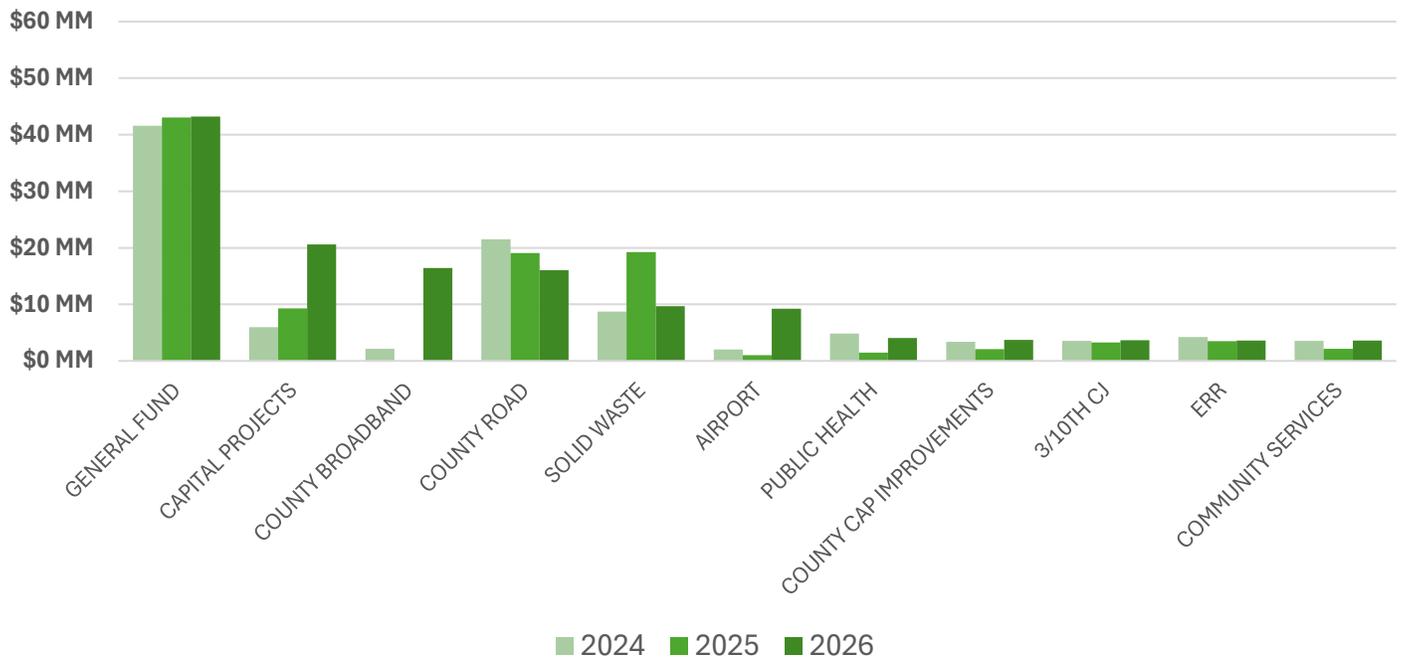
County Major Funds – Expense Budget Comparison

Major Fund Comparison Expense
2024 Actual / 2025 Budget / 2026 Preliminary



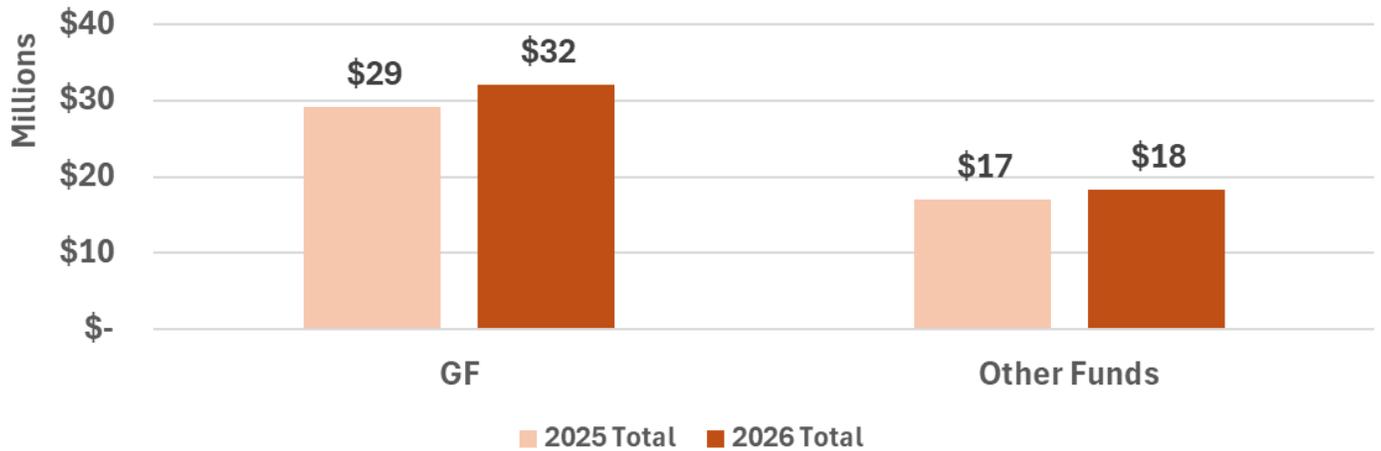
County Major Funds – Revenue Budget Comparison

Major Fund Comparison Revenue
2024 Actual / 2025 Budget / 2026 Preliminary



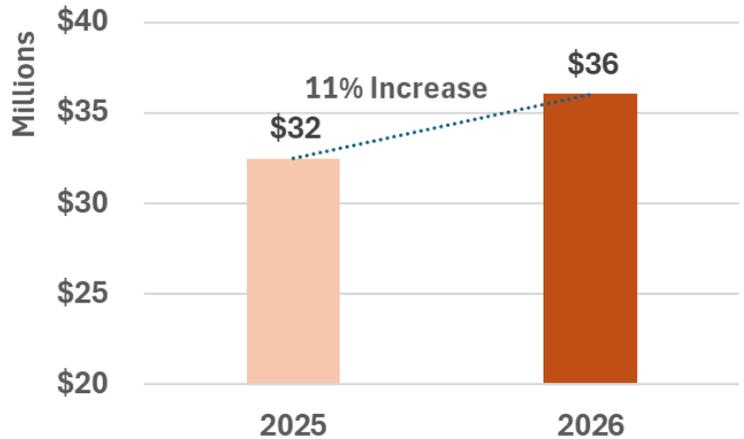
County Wide- Preliminary 2026 Personnel Budget

Total Personnel - 2025 vs. 2026

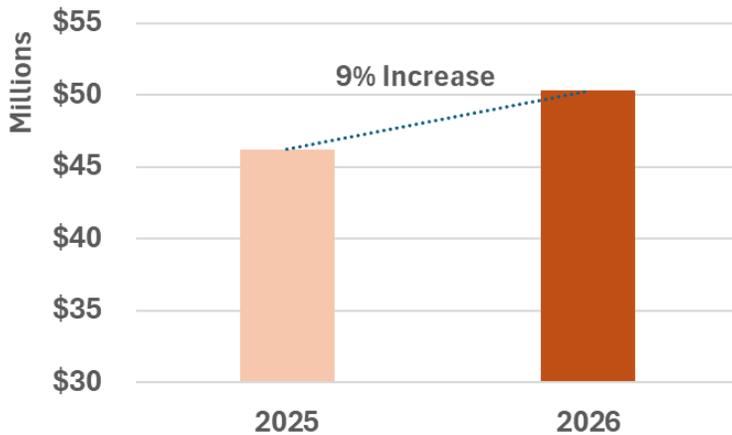


- **2026 Total Personnel: \$50MM**
 - **Salaries: \$36MM**
 - **Benefits: \$14MM**
- **\$32MM contained in General Fund**
- **2.7 additional FTE compared to 2025**

Salaries - 2025 vs. 2026



Total Personnel - 2025 vs. 2026



- **Salaries are main driver**
- **Retirement rates dropped for 2026**
- **Projecting 16% increase to UHC medical benefits – Actual increase will be around 11%**

Capital Project Requests

**In Addition to the 2026
Prelim Budget
3,961,100**

**Already Budgeted
Projects (Continuation)
22,583,360**

Status	Description	Estimated Cost	In Preliminary Budget	General Revenue Funded
In-Progress	Jail Renovation	2,500,000	Yes	No
In-Progress	Tile of lower district court bathrooms	15,000	No	Yes
In-Progress	Generator Replacement	100,000	No	Yes
In-Progress	Search and Rescue	2,500,000	Yes	No
In-Progress	New RV Park	373,000	Yes	No
In-Progress	Rodeo Grandstands	13,000,000	Yes	No
In-Progress	Frontier Village Continued Improvements	15,000	Yes	Yes
In-Progress	Project Specialist Wages	15,360	Yes	Yes
In-Progress	New Grinder	615,000	Yes	No
In-Progress	Transfer Station Close Out	2,000,000	Yes	No
In-Progress	New entrance Cle Elum Transfer station	850,000	Yes	No
New Request	Replace IT HVAC Units	35,000	No	Yes
New Request	Reglaze courthouse windows	700,000	No	Yes
New Request	Consultant for Morris Sorenson and Permit Center	250,000	No	Yes
New Request	Reroof courthouse roof is 20 years old	750,000	No	Yes
New Request	Probation Move to Courthouse new security windows counter	30,000	No	Yes
New Request	New Mini Splits Sheriff	75,000	No	Yes
New Request	Consultant for new courthouse	1,000,000	No	Yes
New Request	Replace HVAC upper district court	75,000	No	Yes
New Request	Police Dog (cost of Dog)	16,500	No	Yes
New Request	Police Dog - K9 Program	29,600	No	Yes
New Request	Mobile Command Post	550,000	No	Yes
New Request	Rodeo Arena Dirt (after grandstands project)	15,000	No	No
New Request	Install 2 mini-splits in Armory	25,000	No	Yes
New Request	Barn Electrical Upgrades	50,000	No	Yes
New Request	Consultant for Old Transfer Station phase 1 testing	200,000	Yes	No
New Request	Run Electrical to septage ponds	30,000	Yes	No
New Request	Build new Leachate pond for Closed landfill	400,000	Yes	No
New Request	New Temperature probes	25,000	Yes	No
New Request	Purchase new recycle Bins	60,000	Yes	No
Previously Approved	South Grandstands Decking	125,000	No	No
Repeat Request	Tractor	120,000	No	Yes
		26,544,460		

Preliminary requests do not reflect proposed funding offsets, which will be presented for consideration during the budget hearing process. The attached project list excludes Public Works projects and Sheriff's Office vehicle replacements, both of which are included in the preliminary budget figures

County Wide– 2026 Personnel Requests

					Total Cost
001	Auditor	Chief Administrator (3 month overlap)	Additional	Overlap	35,446.99
		Purchasing & Contracts Manager	Additional	New Position	139,023.28
		Lead Deputy Auditor	Current	Reclassification	9,083.90
	Facilities	Director	Additional	Overlap	68,599.16
	Prosecutor	Administrative Supervisor to range 22	Current	Reclassification	16,410.95
		Administrative to range 22	Current	Reclassification	11,303.80
		Chief Administrator to become Prosecutor's Admin Assis	Current	Reclassification	25,195.23
		Chief Criminal Deputy to be placed at step 9	Current	Reclassification	7,327.04
	Treasurer	Accountant I	Current	Reclassification	7,027.43
		Accountant II 1	Current	Reclassification	11,113.14
		Accountant II 2	Current	Reclassification	7,272.57
		Accountant II 3 (20% 001 fund)	Current	Reclassification	2,451.43
	Public Defense	Defense Attorney I	Additional	New Position	132,132.04
Defense Attorney III		Additional	New Position	197,367.25	
Legal Assistant I		Additional	New Position	82,817.49	
Legal Assistant III		Additional	New Position	98,016.34	
CDS	Land Use & Recreational Planner	Current	Reclassification	49,028.55	
001 Total					899,616.60
106	Public Works	Position 1	Current	Reclassification	10,976.95
		Position 2	Current	Reclassification	11,072.28
106 Total					22,049.23
122	Treasurer	Accountant II 3 (80% 122 fund)	Current	Reclassification	9,792.09
122 Total					9,792.09
401	Solid Waste	Director	Additional	Overlap	68,599.16
401 Total					68,599.16
402	CDS	Lead Permit Technician	Current	Reclassification	8,825.14
402 Total					8,825.14
Grand Total					1,008,882.22

- **19 Total Requests**
 - **3 Overlaps**
 - **3 New Positions**
 - **13 Reclassification requests**
- **Total Cost is the increase to the preliminary budget ONLY**
- **Public Defense requests are displayed as a range:**
 - **DA I – III**
 - **LA I-III**

2026 Preliminary Budget Appendices

General Fund – Preliminary 2026 Budget

	2026 Preliminary Budget			
	Expense	Revenue	Transfer Out	Transfer In
GENERAL FUND	47,581,546	(43,229,380)	1,631,282	-
ASSESSOR	1,816,543			
AUDITOR	2,331,163	(984,300)		
BOARD OF EQUALIZATION	2,893			
FIRE MARSHAL	367,074	(245,916)		
CLERK	725,961	(192,329)		
COMMISSIONERS	1,133,540	(1,555)		
INFORMATION TECHNOLOGY	1,846,698	(50,504)		
WSU EXTENSION	262,939	(900)		
JUDGE - SUPERIOR COURT	882,512	(58,583)		
JUVENILE	836,351	(180,804)		
LAW LIBRARY	14,933	(18,706)		
LOWER DISTRICT COURT	1,287,621	(665,418)	51,496	
FACILITIES MAINTENANCE	3,118,079	(243,913)	99,786	
NON-DEPARTMENTAL	2,783,108	(1,620,000)	1,380,000	
CORONER	709,012	(20,378)		
PROSECUTOR	3,732,011	(176,071)		
SHERIFF	18,217,074	(4,234,706)		
TREASURER	603,809	(27,705,246)		
UPPER DISTRICT COURT	923,185	(414,580)		
PEST AND DISEASE CONTROL BOARD	50,000			
LIBRARY ADVISORY BOARD	224,500			
EMERGENCY MANAGEMENT SERVICES	273,855	-		
HUMAN RESOURCES	454,111			
ADMISSIONS TAX		(300,000)	100,000	
CRIMINAL JUSTICE/LAW JUSTICE	53,444	(3,998,521)		
BEHAVIORAL HEALTH COURT	110,498			
EVENT CENTER	2,294,763	(1,390,531)		
MISDEMEANANT PROBATION	833,995	(544,975)		
PUBLIC DEFENSE	1,691,874	(181,443)		
PLANNING	137,334			
CODE ENFORCEMENT	245,426			

General Fund – Preliminary 2026 Budget with Context

	2024 Actual		2025 Adopted Budget		2025 6 Month Actual		2026 Preliminary Budget			
	Expense	Revenue	Expense	Revenue	Expense	Revenue	Expense	Revenue	Transfer Out	Transfer In
GENERAL FUND	43,932,831	(41,571,040)	49,494,430	(43,064,138)	24,977,573	(21,506,913)	47,581,546	(43,229,380)	1,631,282	-
ASSESSOR	1,593,727		1,793,427	(96)	915,288		1,816,543			
AUDITOR	1,967,095	(1,039,251)	2,229,944	(951,124)	1,083,335	(455,333)	2,331,163	(984,300)		
BOARD OF EQUALIZATION	33,756		25,133		4,848		2,893			
FIRE MARSHAL	304,186	(260,385)	329,647	(284,837)	161,143	(122,958)	367,074	(245,916)		
CLERK	594,074	(183,607)	704,838	(157,958)	336,961	(71,327)	725,961	(192,329)		
COMMISSIONERS	976,609	(1,907)	1,099,918	(2,336)	518,639	(1,791)	1,133,540	(1,555)		
INFORMATION TECHNOLOGY	1,530,153	(51,341)	1,784,461	(50,000)	912,998		1,846,698	(50,504)		
WSU EXTENSION	237,263	(1,215)	252,194	(918)	111,895	(473)	262,939	(900)		
JUDGE - SUPERIOR COURT	892,575	(196,590)	938,559	(46,374)	465,916	(33,854)	882,512	(58,583)		
JUVENILE	696,935	(17,648)	789,973	(228,220)	421,884	(69,683)	836,351	(180,804)		
LAW LIBRARY	13,785		14,105	(15,831)	6,338	(10,864)	14,933	(18,706)		
LOWER DISTRICT COURT	1,096,390	(682,898)	1,178,212	(629,765)	595,839	(257,786)	1,287,621	(665,418)	51,496	
FACILITIES MAINTENANCE	1,646,331	(243,713)	2,214,093	(237,950)	887,775	(254,806)	3,118,079	(243,913)	99,786	
NON-DEPARTMENTAL	5,759,241	(2,869,051)	8,103,305	(1,801,000)	4,540,263	(171,845)	2,783,108	(1,620,000)	1,380,000	
CORONER	581,321	(25,980)	684,273	(20,378)	315,063	268	709,012	(20,378)		
PROSECUTOR	3,212,540	(200,562)	3,873,093	(141,283)	1,850,442	(58,410)	3,732,011	(176,071)		
SHERIFF	14,387,224	(2,951,477)	16,126,325	(3,365,338)	8,378,671	(3,889,451)	18,217,074	(4,234,706)		
TREASURER	623,862	(25,847,442)	693,472	(26,334,696)	358,057	(13,468,965)	603,809	(27,705,246)		
UPPER DISTRICT COURT	964,502	(405,636)	863,513	(430,290)	420,745	(143,335)	923,185	(414,580)		
PEST AND DISEASE CONTROL BOARD	49,998		50,000				50,000			
LIBRARY ADVISORY BOARD	186,204		200,000		101,125		224,500			
EMERGENCY MANAGEMENT SERVICES	277,395	(46,774)	282,711	(15,836)	243,364	-	273,855	-		
HUMAN RESOURCES	391,072	(3,824)	424,081	(386)	226,111	(27,990)	454,111			
ADMISSIONS TAX	100,000	(569,388)	100,000	(424,829)		(207,517)		(300,000)	100,000	
CRIMINAL JUSTICE/LAW JUSTICE	1,635,639	(3,826,087)	52,793	(3,897,335)	44,442	(1,578,638)	53,444	(3,998,521)		
BEHAVIORAL HEALTH COURT	173,250	(135,983)	167,028	(167,250)	118,623	(52,596)	110,498			
EVENT CENTER	2,017,240	(1,414,326)	2,068,865	(3,263,084)	727,543	(234,518)	2,294,763	(1,390,531)		
MISDEMEANANT PROBATION	705,527	(538,538)	786,477	(546,428)	421,339	(268,723)	833,995	(544,975)		
PUBLIC DEFENSE	1,284,936	(57,418)	1,663,989	(50,597)	808,926	(126,315)	1,691,874	(181,443)		
PLANNING							137,334			
CODE ENFORCEMENT							245,426			

*Departments without a 2026 preliminary budget request are excluded from table and historic numbers

County Wide– Preliminary 2026 Budget with Net Impact to Fund Balances

	2026 Preliminary Budget				Net Impact
	Expense	Revenue	Transfer Out	Transfer In	Deficit / (Surplus)
GENERAL FUND	47,581,546	(43,229,380)	1,631,282	-	5,983,448
AIRPORT	9,214,079	(8,534,121)		(680,000)	(42)
YOUTH/AMATEUR SPORTS ACTIVITY	5,314	(6,944)			(1,630)
NATIONAL OPIOID SETTLEMENT	527,071	(585,634)	58,563		-
COMMUNITY SERVICES	5,049,395	(3,397,283)	69,320	(190,198)	1,531,234
COUNTY ROAD	15,905,278	(16,030,450)	35,000		(90,172)
FLOOD CONTROL	3,540,333	(2,062,860)			1,477,473
PUBLIC FACILITIES	5,181,215	(1,993,749)	118,296		3,305,762
SPRINGWOOD	200,000			(200,000)	-
LOW INCOME HOUSING	623,000	(227,500)	22,750		418,250
RECREATION	725,002	(25,240)		(1,750,000)	(1,050,238)
HOMELESSNESS HOUSING ASSIST	1,159,827	(594,855)	54,885		619,857
TRIAL COURT IMPROVEMENTS	54,021			(51,496)	2,525
PUBLIC HEALTH	4,074,414	(3,933,552)		(115,320)	25,542
VETERANS ASSISTANCE	228,384	(174,558)			53,826
911 PHONE SYSTEM	4,025,442	(4,025,442)			-
3/10TH CRIMINAL JUSTICE TAX	3,985,404	(3,650,892)			334,512
TREASURER INVESTMENT REVOLVING	158,015				158,015
TREASURER'S M & O	91,404	(91,888)			(484)
NOXIOUS WEED CONTROL	699,771	(482,000)			217,771
AUDITOR CENT DOC PRESERVATION	110,507	(100,000)			10,507
PROSECUTOR VICTIM/WITNESS	90,562	(139,693)			(49,131)
DRUG ENFORCEMENT RESERVE FUND	11,700	(5,713)			5,987
PUBLIC DEFENSE	7,605				7,605
FORFEITED DRUG PROCEEDS FUND	8,030	(5,241)			2,789
STADIUM	1,665,117	(3,297,677)	98,786		(1,533,774)
2016 GO BOND	130,669			(118,296)	12,373
2020 GO BOND	737,157	(1,318)		(676,624)	59,214
COUNTY CAPITAL IMPROVEMENTS		(3,723,499)	2,228,052		(1,495,447)
CAPITAL PROJECTS	25,938,215	(20,117,022)		(500,000)	5,321,193
COUNTY BROADBAND	18,076,810	(16,438,909)			1,637,900
SOLID WASTE	10,483,405	(9,660,613)			822,792
COMMUNITY DEVELOPMENT SERVICES	2,730,069	(1,741,898)			988,171
WATER MITIGATION	900,471	(618,024)			282,448
EQUIPMENT RENTAL & REVOLVING	3,628,999	(3,564,627)	4,454	(39,454)	29,372
UNEMPLOYMENT COMPENSATION	28,435	(3,919)			24,517
ENTERPRISE TECHNOLOGY FUND	2,410,883	(2,155,660)			255,223
SELF INSURANCE FUND	3,000,000	(3,300,000)			(300,000)
County Fund Sub Total	125,406,001	(110,690,781)	2,690,106	(4,321,388)	13,083,938
Grand Total	172,987,547	(153,920,161)	4,321,388	(4,321,388)	19,067,385

County Wide– Preliminary 2026 Budget with Context

	2024 Actual		2025 Adopted Budget		2025 6 Month Actual		2026 Preliminary Budget			
	Expense	Revenue	Expense	Revenue	Expense	Revenue	Expense	Revenue	Transfer Out	Transfer In
GENERAL FUND	43,932,831	(41,571,040)	49,494,430	(43,064,138)	24,977,573	(21,506,913)	47,581,546	(43,229,380)	1,631,282	-
AIRPORT	1,222,283	(2,052,351)	1,037,615	(1,045,265)	256,186	(230,601)	9,214,079	(8,534,121)		(680,000)
YOUTH/AMATEUR SPORTS ACTIVITY	2,625	(6,782)	6,600	(6,990)	2,875	(2,060)	5,314	(6,944)		
NATIONAL OPIOID SETTLEMENT							527,071	(585,634)	58,563	
COMMUNITY SERVICES	1,697,043	(3,530,486)	410,303	(2,136,760)	1,164,246	(1,317,896)	5,049,395	(3,397,283)	69,320	(190,198)
COUNTY ROAD	20,311,980	(21,523,372)	19,088,118	(19,069,731)	6,746,285	(6,616,917)	15,905,278	(16,030,450)	35,000	
FLOOD CONTROL	1,386,019	(1,548,776)	5,282,552	(2,310,530)	813,184	(771,717)	3,540,333	(2,062,860)		
PUBLIC FACILITIES	641,454	(1,935,512)	1,651,995	(1,785,490)	362,069	(590,741)	5,181,215	(1,993,749)	118,296	
SPRINGWOOD						(201,666)	200,000			(200,000)
LOW INCOME HOUSING		(158,438)		(179,450)	79,096	(37,451)	623,000	(227,500)	22,750	
RECREATION	42,867	(21,218)	80,064	(510,414)	6,698	(9,127)	725,002	(25,240)		(1,750,000)
HOMELESSNESS HOUSING ASSIST	457,309	(373,632)	752,734	(507,811)	228,863	(403,777)	1,159,827	(594,855)	54,885	
TRIAL COURT IMPROVEMENTS	141,067	(213,605)	58,465	(58,551)	32,237	(57,412)	54,021			(51,496)
PUBLIC HEALTH	3,533,724	(4,867,011)	3,328,013	(1,462,045)	1,874,708	(622,605)	4,074,414	(3,933,552)		(115,320)
VETERANS ASSISTANCE	50,662	(57,740)	65,690	(176,857)	76,284	(100,081)	228,384	(174,558)		
911 PHONE SYSTEM	696,517	(695,511)	3,705,490	(3,975,809)	1,096,104	(2,143,431)	4,025,442	(4,025,442)		
3/10TH CRIMINAL JUSTICE TAX	2,945,049	(3,561,457)	3,565,617	(3,283,104)	1,691,657	(1,651,996)	3,985,404	(3,650,892)		
TREASURER INVESTMENT REVOLVING	145,254	(166,831)	153,994	(160,677)	82,762	(70,857)	158,015			
TREASURER'S M & O	90,659	(92,412)	102,112	(59,980)	36,970	(44,284)	91,404	(91,888)		
NOXIOUS WEED CONTROL	576,715	(494,033)	662,453	(474,500)	292,415	(289,771)	699,771	(482,000)		
AUDITOR CENT DOC PRESERVATION	156,709	(143,650)	76,102	(98,275)	55,719	(15,657)	110,507	(100,000)		
PROSECUTOR VICTIM/WITNESS	215,212	(203,860)	229,023	(285,215)	115,933	(54,522)	90,562	(139,693)		
DRUG ENFORCEMENT RESERVE FUND	10,000	(5,583)	12,000	(5,579)	5,000	(1,872)	11,700	(5,713)		
PUBLIC DEFENSE		(6,774)		(4,169)		(3,031)	7,605			
FORFEITED DRUG PROCEEDS FUND	5,635	(5,394)	3,280	(1,632)	7,058	(206)	8,030	(5,241)		
STADIUM	1,015,705	(2,990,746)	435,914	(2,607,295)	188,507	(719,332)	1,665,117	(3,297,677)	98,786	
2016 GO BOND	118,662	(116,092)	118,150	(118,396)	12,075	(12,111)	130,669			(118,296)
2020 GO BOND	668,333	(682,065)	676,160	(678,002)	36,080	(676,663)	737,157	(1,318)		(676,624)
COUNTY CAPITAL IMPROVEMENTS	2,081,434	(3,386,644)	3,244,604	(2,111,912)	2,030,264	(1,686,691)		(3,723,499)	2,228,052	
CAPITAL PROJECTS	4,577,090	(5,962,695)	10,887,240	(9,264,240)	8,081,267	(12,722,668)	25,938,215	(20,117,022)		(500,000)
COUNTY BROADBAND	41,298	(2,140,400)			199,273	(320,065)	18,076,810	(16,438,909)		
SOLID WASTE	7,420,122	(8,739,745)	19,758,185	(19,256,000)	3,598,935	(3,582,837)	10,483,405	(9,660,613)		
COMMUNITY DEVELOPMENT SERVICES	2,819,206	(2,611,306)	3,337,148	(2,038,488)	1,506,909	(1,119,864)	2,730,069	(1,741,898)		
WATER MITIGATION	279,512	(496,742)	4,065,941	(3,830,274)	415,460	(261,135)	900,471	(618,024)		
EQUIPMENT RENTAL & REVOLVING	2,852,773	(4,196,999)	3,904,996	(3,467,180)	961,216	(1,866,383)	3,628,999	(3,564,627)	4,454	(39,454)
UNEMPLOYMENT COMPENSATION	18,520	(3,349)	35,516	(3,230)	14,524	(1,047)	28,435	(3,919)		
ENTERPRISE TECHNOLOGY FUND	1,426,671	(3,519,339)	1,923,500	(2,155,660)	1,585,375	(1,454,728)	2,410,883	(2,155,660)		
SELF INSURANCE FUND	3,379,246	(4,863,236)	3,000,000	(3,300,000)	2,591,821	(2,587,300)	3,000,000	(3,300,000)		
County Fund Sub Total	61,027,354	(81,373,789)	91,659,576	(86,429,510)	36,248,055	(42,248,502)	125,406,001	(110,690,781)	2,690,106	(4,321,388)
Grand Total	104,960,184	(122,944,829)	141,154,005	(129,493,649)	61,225,627	(63,755,415)	172,987,547	(153,920,161)	4,321,388	(4,321,388)

County Wide– Preliminary 2026 Personnel Budget

Department	2026 FTE	2026 Salaries	2026 Benefits	2026 Total
Assessor	14	1,313,146	500,856	1,814,002
Auditor	15	1,341,367	537,305	1,878,672
Clerk	8.5	609,532	227,324	836,856
Commissioners	7	646,576	229,024	875,600
Community Development Services	21	1,784,563	722,316	2,506,879
Coroner	3	251,917	110,115	362,032
Events Center	8	586,867	293,210	880,077
Facilities Maintenance	9.5	723,850	358,668	1,082,518
Human Resources	3	269,160	112,882	382,042
IT	14	1,242,027	522,250	1,764,277
Juvenile Probation	6	530,500	221,378	751,878
Lower District Court	11	923,934	400,134	1,324,068
Misdemeanant Probation	6.25	560,478	226,765	787,243
Non-Departmental	1.8	155,358	66,901	222,259
Noxious Weed	2.75	254,397	110,545	364,942
Prosecutor	27	3,107,223	1,027,351	4,134,574
Public Defense	8	1,015,407	341,175	1,356,582
Public Health	30.7	2,558,044	1,101,066	3,659,110
Public Works	54.5	4,922,440	2,075,024	6,997,464
Sheriff	107.8	10,693,204	4,059,792	14,752,996
Solid Waste	10	808,054	368,871	1,176,925
Superior Court	5	494,116	112,435	606,551
Treasurer	7	581,188	252,335	833,523
Upper District Court	6.8	589,775	250,489	840,264
WSU Extension	1	70,545	36,451	106,996
Total	388.60	36,033,668	14,264,662	50,298,330

- **Personnel Budget is developed based on full roster of approved FTEs**
- **Does not include:**
 - **Overtime, seasonal, temporary employees**
 - **Expected retirements or leave payouts**
 - **These are entered by the department**
 - **Personnel requests – these are compiled separately**