

2027 Preliminary Budget Summary

2027 Strategic Priorities

Net Zero Budget Simulation: Structural Deficit Correction

Adopt a net-zero structural deficit budget for General Fund. External funds are subject to customized directives.

Capital Infrastructure: Capital Facilities Working Group

Leverage the working group to identify feasible, suitable, actionable solutions for critical infrastructure needs and align resourcing budgets with this initiative.

Drive Operational Efficiency: Maximize Technology

Enhance efficiency through technology and resource consolidation to maximize the return on personnel investments.

Maximize Dedicated Reserves: Address Current Pressures, Share Burden

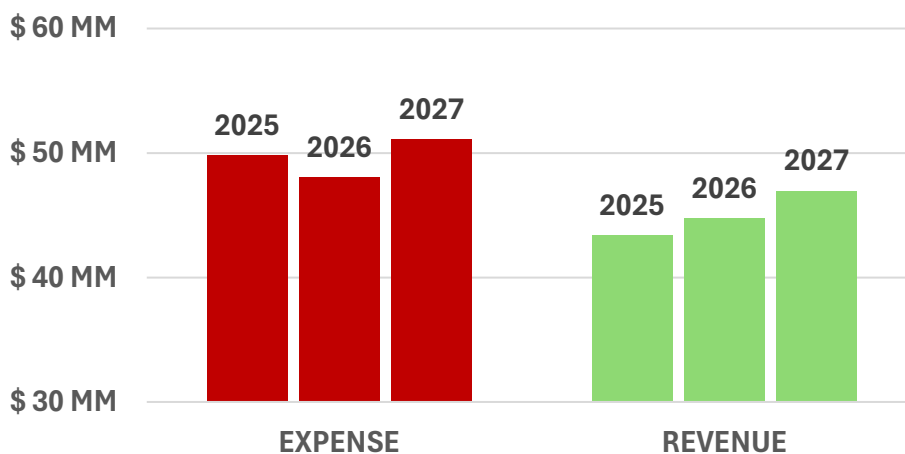
Strategic use of reserves gives us flexibility to respond to immediate challenges while spreading the financial impact. Targeted deployment helps maintain stability and supports key transitions without overburdening annual budgets.

General Fund – Preliminary Budget Comparison

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

General Fund

25/26 Adopted vs 2027 Preliminary Budget



Expense (Includes Transfers) \$51.0 MM
Revenue \$46.9 MM

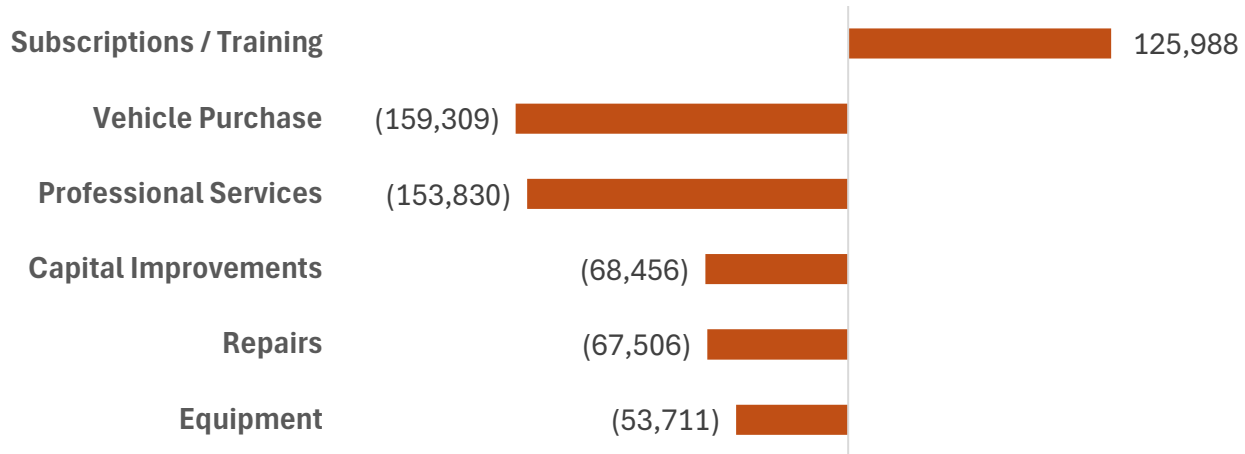
Paper Deficit \$4.1 MM
6% Vacancy Savings (Assumption) \$2.1 MM
Structural Deficit \$2.0 MM

Transfers out \$850K

- \$275K CDS
- \$225K Public Health
- \$200K Springwood
- \$100K UDC Debt Service
- \$50K Trial Court Match

General Fund – Expense Areas of Increase 2027 (Excluding Personnel)

General Fund - Expense Areas \$ Change Prior Year

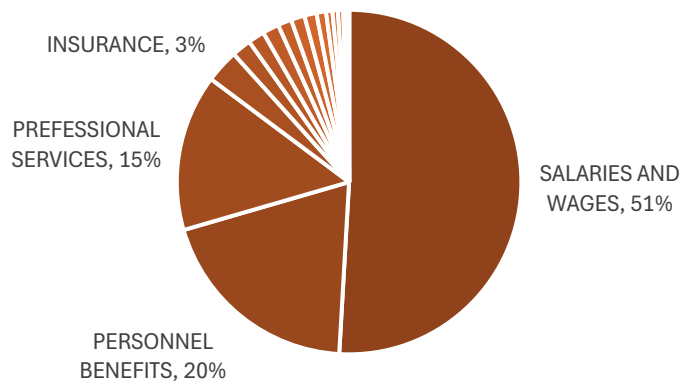


Personnel represents the largest expenditure within the General Fund and is analyzed separately. The chart above highlights areas with change exceeding \$50K when compared to the 2026 adopted budget. Outside of Personnel there was very little growth cumulatively in the General Fund Preliminary Budget.

General Fund – Areas of Expense breakdown

General Fund Expense by Area

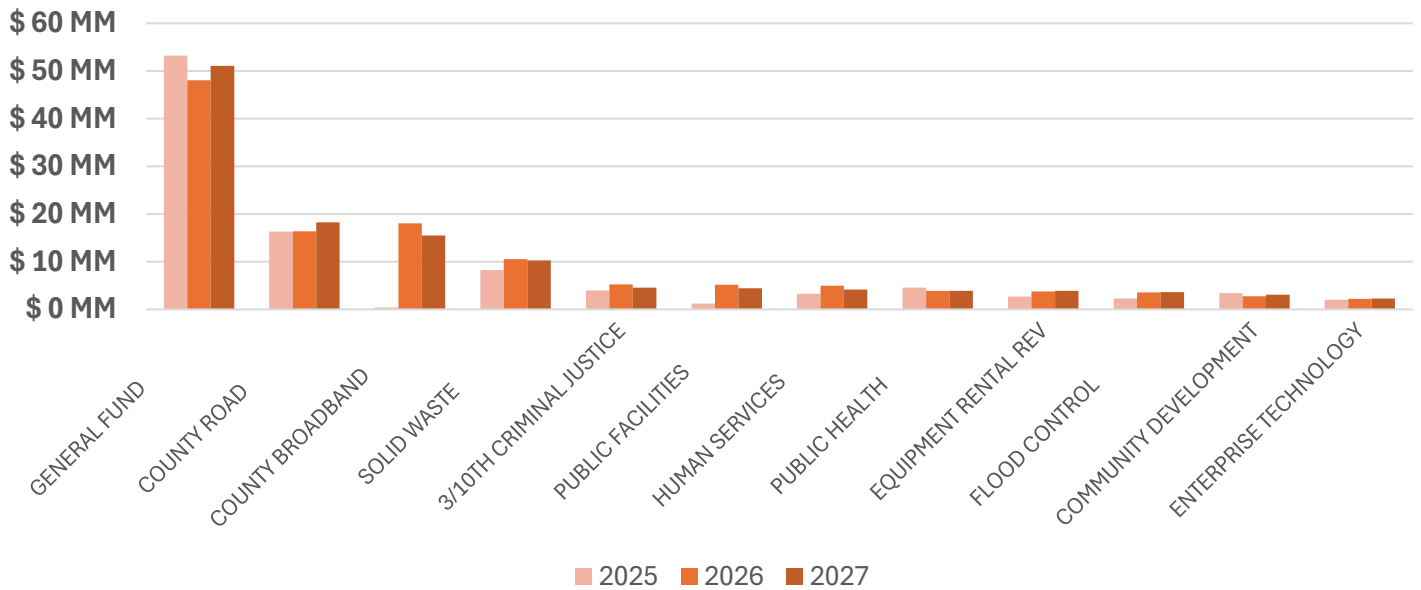
Total: \$50.2 MM (Excludes Transfers)



- 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

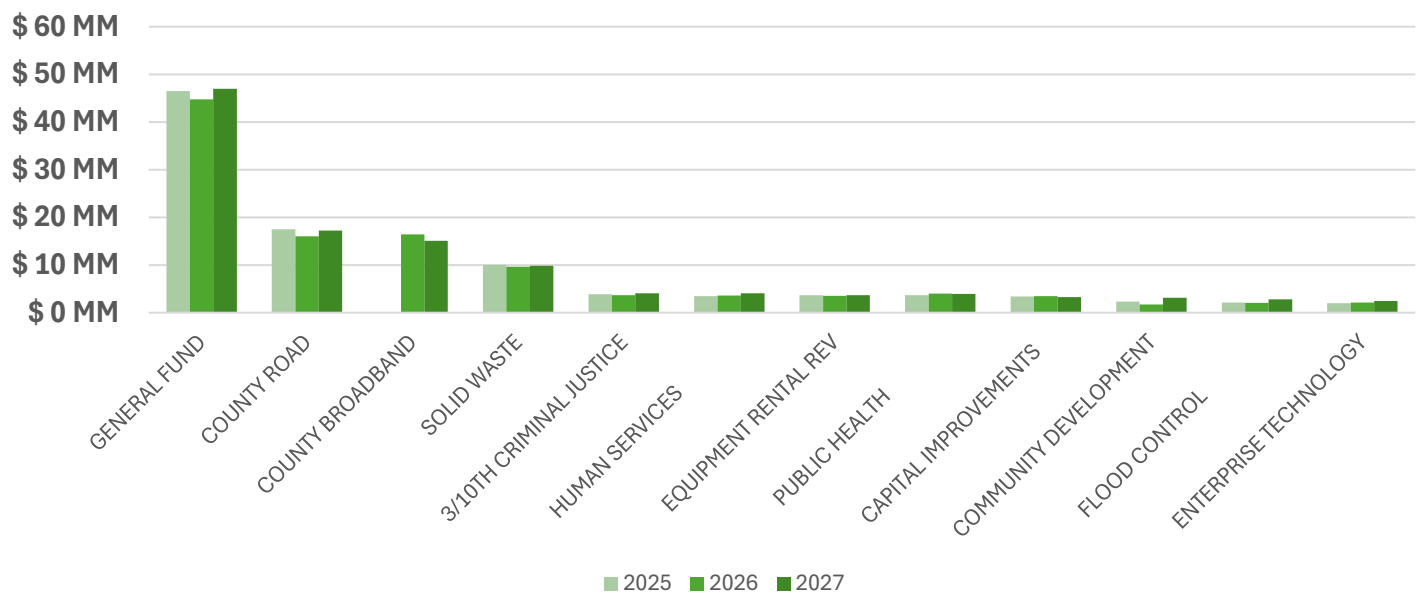
County Major Funds – Expense Budget Comparison

Major Fund Comparison Expense
2025 Actual / 2026 Budget / 2027 Preliminary



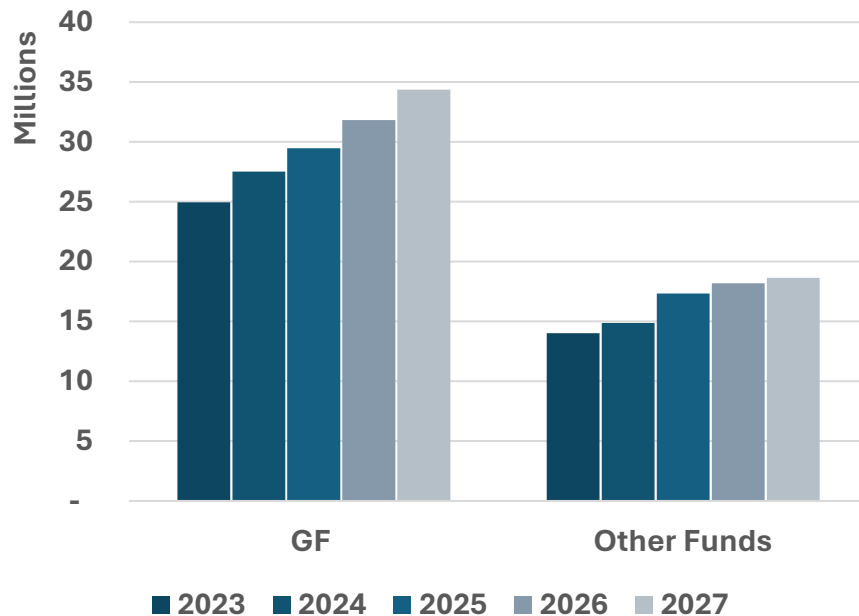
County Major Funds – Revenue Budget Comparison

Major Fund Comparison Revenue
2025 Actual / 2026 Budget / 2027 Preliminary



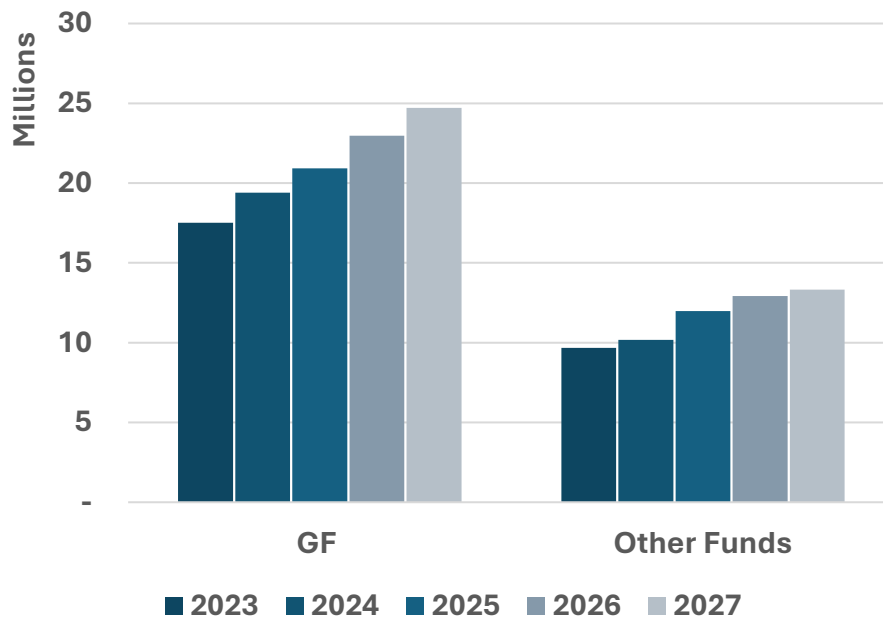
2027 Personnel Analysis

Total Personnel - 5-year Trend



- \$3MM increase over 2026 (6%)
 - \$2.53MM GF
 - \$0.47MM Other funds
- \$14MM increase over 5-year period (36%)
 - \$9.4MM GF
 - \$4.6MM Other funds

Salaries - 5-year Trend

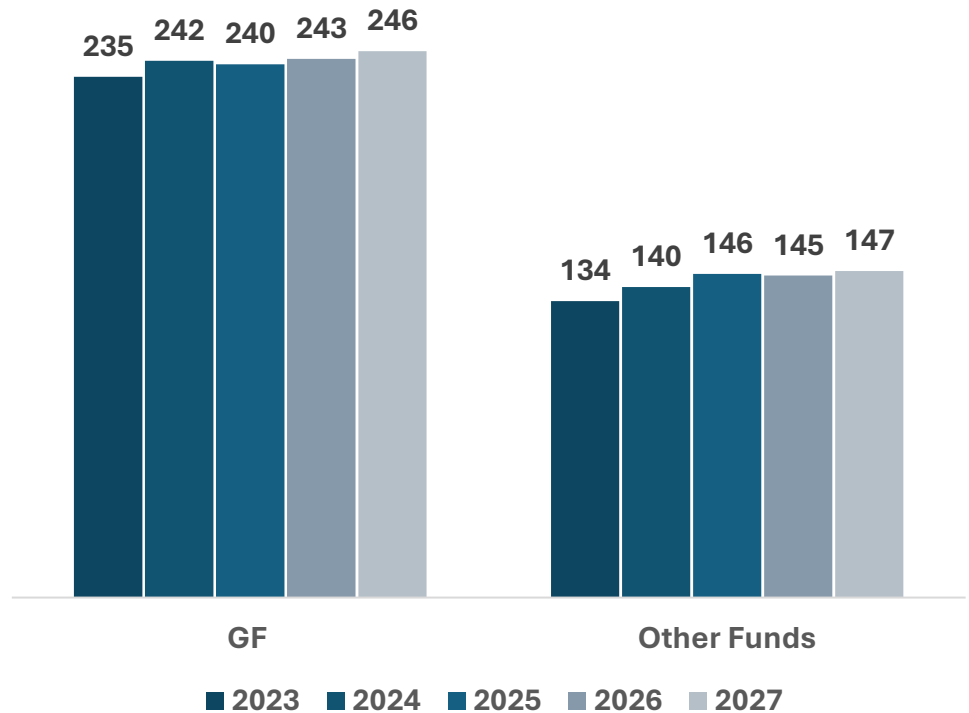


- \$2.1MM increase over 2026 (6%)
 - \$1.7MM GF
 - \$0.4MM Other funds
- \$10.8MM increase over 5-year period (40%)
 - \$7.2MM GF
 - \$3.6MM Other funds

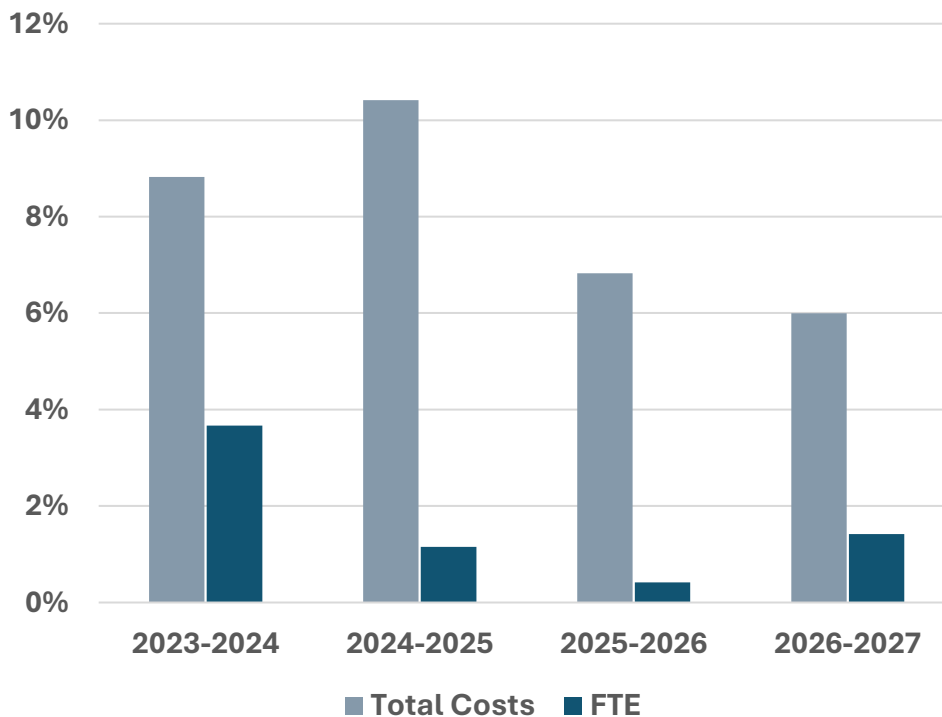
2027 Personnel Analysis

Total FTE - 5-year Trend

- 5 FTE increase over 2026 (1%)
 - 3 GF
 - 2 Other Funds
- 24 FTE increase over 5-year period (7%)
 - 11 GF
 - 13 Other funds



Year over Year % Growth - Total Cost and FTE



- Salaries & Benefits costs are increasing by 6% from 2026-2027 while FTE is increasing by 1%
- Total Personnel costs have risen by 36% over the past 5 years while FTE has increased by 7%

County Wide – 2027 Capital Project Requests

		Total Cost
EVENT CENTER	Cement in Goat Barn	60,000
	Master Plan Creation Update	120,000
	New Bathroom stanchions Western Village	10,000
	Replace floors in Manastash/Heritage	55,000
	Rock North Lot	40,000
	RV Park Project Continued	50,000
	South Grandstands HVAC system	90,000
	Tractor	120,000
	Upgrade Expo Hall Sound Systems	30,000
MAINTENANCE	Bathroom Tile Refinish	20,000
	Clerks front counter wall	35,000
	HVAC Replacement Upper District Court	50,000
	IT HVAC	25,000
	LDC Mens Bathroom Tile Repair	15,000
	Seal Coat and Stripe Parking Lots	40,000
	Sheriff Door/Wall	35,000
	Various Mini-Split Replacements	20,000
PUBLIC WORKS	Airport Subsidize	386,000
Grand Total		1,201,000

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.

Continuing Project completion estimates are being finalized and not included above – at this time, these projects do not require additional funding and will expend the balance that has been set aside.

County Wide– 2027 Personnel Requests

			Sum of Impact
General Fund	HR	Limited Part-Time HR Assistant	28,172
	PUBLIC DEFENSE	Defense Attorney III	246,000
	SHERIFF	Sheriff Deputy-School Resource	63,475
	SUPERIOR COURT	Felony Drug Court Case Manager	104,450
General Fund Total			442,097
1/10th Jail	SHERIFF	Jail Deputy	100,466
		Sheriff Deputy-School Resource	63,475
1/10th Jail Total			163,941
Grand Total			606,038

- 5 Total Requests
 - 5 New Positions

County Wide– 2027 Enterprise Technology Requests

	Sum of Impact
15x BeyondTrust Licenses	6,000
Additional licenses needed for future projects.	6,000
ARMIS Subscription	35,000
Block potentially harmful internet traffic.	35,000
County Password Manager	15,000
Reported that users are using inefficient methods to save passwords.	15,000
Jitbit Upgrade	11,000
Gives necessary updates - Has not been updated in 3 years.	11,000
ManageEngine Subscription	32,115
Allows the network team to perform audits of AD accounts, backup M365, and patch new switches	32,115
NAC - PortKnox	45,000
Monitors unknown devices accessing network	45,000
Network Rotation - 2nd Half	250,000
All County switches are well over due for rotation.	250,000
PenTest	15,000
Annual cybersecurity datacenter pentest.	15,000
Server Migration PS	45,000
Servers are going EOL, working to migrate applications over to a new server.	45,000
UPS Backup	30,000
Datacenter UPS (battery) is 10+ years old which has a high risk of failure that could cause the datacenter to go down.	30,000
UPS Backup PS	70,000
May require electrical engineer analysis.	70,000
Grand Total	554,115

2027 Preliminary Budget Appendices

General Fund – Preliminary 2027 Budget

	EXPENSE	REVENUE	TRANSFER OUT
ASSESSOR	1,922,864	-	
AUDITOR	2,575,146	(983,967)	
BOARD OF EQUALIZATION	469	-	
FIRE MARSHAL	376,367	(215,588)	
CLERK	769,858	(150,864)	
COMMISSIONERS	1,095,671	(2,097)	
INFORMATION TECHNOLOGY	1,941,465	(990)	
WSU EXTENSION	268,485	(871)	
SUPERIOR COURT	1,093,271	(92,868)	
JUVENILE PROBATION	874,963	(190,843)	
LAW LIBRARY	15,134	(21,356)	
LOWER DISTRICT COURT	1,320,264	(669,037)	51,000
FACILITIES MAINTENANCE	2,510,606	(391,730)	96,048
NON-DEPARTMENTAL	2,790,552	(1,970,155)	600,000
CORONER	669,006	(22,275)	
PROSECUTOR	4,287,858	(473,084)	-
SHERIFF	18,989,827	(5,350,278)	
TREASURER	749,044	(28,504,612)	
UPPER DISTRICT COURT	942,485	(449,727)	
PEST AND DISEASE CONTROL BOARD	50,000	-	
LIBRARY ADVISORY BOARD	230,000		
EMERGENCY MANAGEMENT	310,633	(18,400)	
HUMAN RESOURCES	485,005	(50,517)	-
ADMISSIONS TAX	-	(675,440)	100,000
CRIMINAL JUSTICE/LAW JUSTICE	60,000	(4,215,546)	-
BEHAVIORAL HEALTH COURT	133,983	(178,822)	
POST EMPLOYMENT BENEFITS	35,000		
EVENT CENTER	2,443,046	(1,354,807)	
MISDEMEANANT PROBATION	1,006,144	(542,058)	
PUBLIC DEFENSE	1,954,508	(399,749)	
PLANNING	157,680		
CODE ENFORCEMENT	157,319	(13,279)	
GENERAL FUND	50,216,653	(46,938,960)	847,048

* Revenues shown within a department's budget are not necessarily available for that department to spend. This is a function of how the accounting system captures and displays revenue.

General Fund – Preliminary 2027 Budget with Context

	2025 Actual			2026 Adopted Budget			2026 6 Month actual		2027 Preliminary Budget		
	EXPENSE	REVENUE	TRANSFER OUT	EXPENSE	REVENUE	TRANSFER OUT	EXPENSE	* REVENUE	EXPENSE	REVENUE	TRANSFER OUT
ASSESSOR	1,824,449	-		1,897,120	-		925,169		1,922,864	-	
AUDITOR	2,213,599	(1,098,492)		2,342,026	(984,300)		1,178,770		2,575,146	(983,967)	
BOARD OF EQUALIZATION	18,379	-		2,893	-		3,991		469	-	
FIRE MARSHAL	322,449	(220,329)		366,025	(245,916)		166,532		376,367	(215,588)	
CLERK	649,892	(165,269)		730,531	(192,330)		350,258		769,858	(150,864)	
COMMISSIONERS	1,030,114	(2,066)		1,142,851	(1,555)		544,820		1,095,671	(2,097)	
INFORMATION TECHNOLOGY	1,796,664	(50,900)		1,811,453	(50,504)		845,078		1,941,465	(990)	
WSU EXTENSION	247,134	(822)		262,119	(900)		114,238		268,485	(871)	
SUPERIOR COURT	984,476	(97,803)		986,435	(58,583)		527,769		1,093,271	(92,868)	
JUVENILE PROBATION	831,785	(204,228)		851,430	(180,804)		374,661		874,963	(190,843)	
LAW LIBRARY	13,089	(20,147)		14,861	(18,707)		6,154		15,134	(21,356)	
LOWER DISTRICT COURT	1,163,379	(667,569)	51,496	1,281,162	(665,417)	51,496	612,842		1,320,264	(669,037)	51,000
FACILITIES MAINTENANCE	1,901,299	(501,981)	97,448	2,790,401	(243,913)	99,786	664,334		2,510,606	(391,730)	96,048
NON-DEPARTMENTAL	2,535,842	(1,942,991)	4,507,891	2,833,608	(1,845,060)	200,000	4,413,957		2,790,552	(1,970,155)	600,000
CORONER	627,965	(22,054)		713,564	(20,378)		338,430		669,006	(22,275)	
PROSECUTOR	3,600,760	(161,127)	-	3,524,258	(176,071)	-	1,945,357		4,287,858	(473,084)	-
SHERIFF	16,923,646	(7,201,235)		17,858,024	(4,488,137)		8,374,276		18,989,827	(5,350,278)	
TREASURER	653,927	(26,483,930)		691,425	(28,282,169)		338,453		749,044	(28,504,612)	
UPPER DISTRICT COURT	849,201	(452,301)		912,327	(414,580)		427,146		942,485	(449,727)	
PEST AND DISEASE CONTROL BOARD	50,000	-		50,000	-				50,000	-	
LIBRARY ADVISORY BOARD	182,378			224,500			38,000		230,000		
EMERGENCY MANAGEMENT	416,323	(173,645)		273,163	-		138,207		310,633	(18,400)	
HUMAN RESOURCES	459,535	(47,657)	-	445,910	-	-	219,829		485,005	(50,517)	-
ADMISSIONS TAX	-	(662,196)	100,000	-	(405,000)	100,000			-	(675,440)	100,000
CRIMINAL JUSTICE/LAW JUSTICE	114,770	(4,030,923)	3,950,000	53,444	(3,998,521)	-	10,063		60,000	(4,215,546)	-
BEHAVIORAL HEALTH COURT	217,821	(188,234)		139,066	(206,399)		111,697		133,983	(178,822)	
POST EMPLOYMENT BENEFITS	27,611			25,000			11,393		35,000		
GRANTS	112,261	(112,030)		150,000	(150,000)		18,702		-	-	
EVENT CENTER	2,200,137	(1,317,153)		2,377,467	(1,383,531)		736,628		2,443,046	(1,354,807)	
MISDEMEANANT PROBATION	835,404	(520,831)		840,762	(544,975)		414,705		1,006,144	(542,058)	
PUBLIC DEFENSE	1,671,399	(157,284)		1,666,129	(181,443)		874,948		1,954,508	(399,749)	
PLANNING	-			137,334			68,540		157,680		
CODE ENFORCEMENT	-	-		182,908	-		56,901		157,319	(13,279)	
GENERAL FUND	44,475,688	(46,503,197)	8,706,835	47,578,196	(44,739,193)	451,282	24,851,847	(21,164,885)	50,216,653	(46,938,960)	847,048

* 6-month Revenue is approximated due to lag in receipt

County Wide– Preliminary 2027 Budget with Net Impact to Fund Balances

	EXPENSE	REVENUE	TRANSFER IN	TRANSFER OUT	Net Impact Deficit / (Surplus)
GENERAL FUND	50,216,653	(46,938,960)	-	847,048	4,124,741
AIRPORT	1,343,936	(958,684)	-		385,252
YOUTH/AMATEUR SPORTS ACTIVITY	5,500	(7,485)			(1,985)
NATIONAL OPIOID SETTLEMENT	390,453	(142,058)	-		248,395
HUMAN SERVICES	4,142,155	(3,868,491)	(221,245)	446,017	498,436
COUNTY ROAD	18,273,207	(17,238,633)	-	-	1,034,574
FLOOD CONTROL	3,631,240	(2,787,806)	-	-	843,434
PUBLIC FACILITIES	4,303,588	(2,031,588)	-	119,111	2,391,111
SPRINGWOOD	586,969	(386,970)	(200,000)		(1)
LOW INCOME HOUSING	15,398	(83,391)			(67,993)
RECREATION	869,985	(1,102)	-	-	868,883
HOMELESSNESS HOUSING ASSIST	543,299	(751,134)			(207,835)
TRIAL COURT IMPROVEMENTS	54,100	(68,157)	(51,000)	-	(65,057)
PUBLIC HEALTH	3,917,557	(3,498,801)	(449,772)	-	(31,016)
VETERANS ASSISTANCE	217,059	(244,533)	-		(27,474)
911 PHONE SYSTEM	5,131,653	(5,131,653)			-
3/10TH CRIMINAL JUSTICE TAX	4,548,055	(4,057,630)		-	490,425
TREASURER INVESTMENT REVOLVING	165,489	(194,847)	-		(29,358)
TREASURER'S M & O	159,003	(99,274)			59,729
NOXIOUS WEED CONTROL	740,021	(597,800)	-		142,221
AUDITOR CENT DOC PRESERVATION	104,610	(91,829)			12,781
ABATEMENT	-	-	-		-
PROSECUTOR VICTIM/WITNESS	231,627	(139,716)	-		91,911
DRUG ENFORCEMENT RESERVE FUND	-	(3,678)			(3,678)
DOMESTIC VIOLENCE		(1,493)			(1,493)
FORFEITED DRUG PROCEEDS FUND	-	(376)			(376)
STADIUM	3,159,123	(2,872,204)		347,067	633,986
REAL ESTATE EXCISE TAX TECH	26,394	(18,168)	-	-	8,226
2016 GO BOND	119,111	(98)	(119,111)		(98)
2020 GO BOND	1,676,926	(251,374)	(1,426,926)		(1,374)
COUNTY CAPITAL IMPROVEMENTS	-	(3,258,428)		1,460,731	(1,797,697)
CAPITAL PROJECTS	1,030,000	(1,353,537)	-		(323,537)
NEW COURTHOUSE CAPITAL PROJECT		(78,291)	-	-	(78,291)
COUNTY BROADBAND	15,522,661	(15,070,841)	-		451,820
KVEC CAPITAL IMPROVEMENTS	-	(89,400)	-	-	(89,400)
SOLID WASTE	10,290,542	(9,840,707)	(476,920)		(27,085)
COMMUNITY DEVELOPMENT SERVICES	3,111,705	(2,869,543)	(275,000)		(32,838)
WATER MITIGATION	419,996	(707,516)	-		(287,520)
EQUIPMENT RENTAL & REVOLVING	3,904,072	(3,688,665)	(4,454)	4,454	215,407
UNEMPLOYMENT COMPENSATION	-	(2,858)			(2,858)
ENTERPRISE TECHNOLOGY FUND	2,248,462	(2,455,016)	-		(206,554)
SELF INSURANCE FUND	7,000,000	(7,016,322)	-		(16,322)
Grand Total	148,100,549	(138,899,057)	(3,224,428)	3,224,428	9,201,492

County Wide– Preliminary 2026 Budget with Context

	2025 Actual			2026 Adopted Budget			2026 6 Month actual		2027 Preliminary Budget		
	EXPENSE	REVENUE	NET OF TRANSFER	EXPENSE	REVENUE	NET OF TRANSFER	EXPENSE	* REVENUE	EXPENSE	REVENUE	NET OF TRANSFER
GENERAL FUND	44,478,794	(46,512,985)	8,706,835	47,578,196	(44,739,193)	451,282	24,851,847	(21,164,885)	50,216,653	(46,938,960)	847,048
AIRPORT	562,565	(534,227)	(701,400)	1,869,239	(1,556,522)	-	340,729	(258,295)	1,343,936	(958,684)	-
YOUTH/AMATEUR SPORTS ACTIVITY	2,875	(7,288)	-	5,314	(6,739)	-	6,000	(2,662)	5,500	(7,485)	-
NATIONAL OPIOID SETTLEMENT	-	(107,220)	(585,634)	527,071	(585,634)	-	170,009	(17,397)	390,453	(142,058)	-
HUMAN SERVICES	3,311,342	(3,453,469)	-	4,853,299	(3,397,283)	(190,198)	1,860,575	(1,909,668)	4,142,155	(3,868,491)	224,772
COUNTY ROAD	16,297,313	(17,510,180)	(798,347)	16,382,456	(16,039,389)	35,000	5,871,065	(7,314,208)	18,273,207	(17,238,633)	-
FLOOD CONTROL	2,306,342	(2,122,156)	-	3,551,302	(2,062,861)	-	390,472	(642,327)	3,631,240	(2,787,806)	-
PUBLIC FACILITIES	1,070,677	(2,106,874)	118,150	5,015,614	(1,841,442)	118,296	305,705	(883,665)	4,303,588	(2,031,588)	119,111
SPRINGWOOD	292,756	(290,557)	(200,000)	200,000	-	(200,000)	447,900	(618,879)	586,969	(386,970)	(200,000)
LOW INCOME HOUSING	250,000	(167,257)	-	623,000	(227,500)	-	136,652	(75,016)	15,398	(83,391)	-
RECREATION	17,002	(29,085)	(798,347)	724,554	(414)	(1,750,000)	5,968	-	869,985	(1,102)	-
HOMELESSNESS HOUSING ASSIST	578,561	(728,285)	-	1,159,827	(594,855)	-	221,817	(364,614)	543,299	(751,134)	-
TRIAL COURT IMPROVEMENTS	54,735	(66,174)	(51,496)	51,520	-	(51,496)	27,113	(51,504)	54,100	(68,157)	(51,000)
PUBLIC HEALTH	3,979,546	(3,576,345)	485,634	3,888,572	(3,756,538)	(25,000)	2,213,615	(739,127)	3,917,557	(3,498,801)	(449,772)
VETERANS ASSISTANCE	177,096	(174,564)	(109,718)	219,210	(173,250)	-	68,963	(104,163)	217,059	(244,533)	-
911 PHONE SYSTEM	4,151,481	(4,892,483)	-	4,025,442	(4,025,442)	-	1,900,584	(2,309,710)	5,131,653	(5,131,653)	-
3/10TH CRIMINAL JUSTICE TAX	3,941,752	(3,840,464)	-	4,276,119	(3,650,892)	950,000	2,147,682	(1,760,982)	4,548,055	(4,057,630)	-
TREASURER INVESTMENT REVOLVING	171,813	(177,134)	-	157,620	(160,000)	-	78,884	(73,112)	165,489	(194,847)	-
TREASURER'S M & O	84,196	(90,249)	-	102,485	(91,889)	-	43,711	(39,780)	159,003	(99,274)	-
NOXIOUS WEED CONTROL	674,123	(574,574)	-	697,805	(482,000)	-	340,723	(332,633)	740,021	(597,800)	-
AUDITOR CENT DOC PRESERVATION	88,958	(88,077)	-	113,012	(94,000)	-	13,747	(17,086)	104,610	(91,829)	-
ABATEMENT	-	-	-	-	-	-	-	-	-	-	-
PROSECUTOR VICTIM/WITNESS	242,327	(145,437)	-	225,966	(139,693)	-	124,130	(177,289)	231,627	(139,716)	-
DRUG ENFORCEMENT RESERVE FUND	10,000	(3,477)	-	11,700	(2,730)	-	5,000	(604)	-	(3,678)	-
DOMESTIC VIOLENCE		(1,455)						(397)		(1,493)	
FORFEITED DRUG PROCEEDS FUND	8,652	(342)	-	8,030	(4,618)	-	1,650		-	(376)	-
STADIUM	1,031,628	(2,992,167)	3,097,448	1,665,117	(3,022,677)	348,786	59,373	(1,090,517)	3,159,123	(2,872,204)	347,067
REAL ESTATE EXCISE TAX TECH	26,394	(17,417)	-	30,329	(16,426)	-	6,593	(6,518)	26,394	(18,168)	-
2016 GO BOND	118,150	(89)	(118,150)	130,669	-	(118,296)	10,348	(41)	119,111	(98)	(119,111)
2020 GO BOND	676,160	(1,249)	(676,160)	1,530,777	(251,319)	(1,226,624)	174,625	(250,581)	1,676,926	(251,374)	(1,426,926)
COUNTY CAPITAL IMPROVEMENTS	-	(3,397,241)	4,333,299	-	(3,500,000)	2,643,250	472,108	(1,269,983)	-	(3,258,428)	1,460,731
CTHSE/JAIL FACILITIES EXPANS	50,701	(8,051,000)	-	-	-	-	8,080,175	(79,876)	-	-	-
CAPITAL PROJECTS	9,759,844	(5,986,636)	(11,295,705)	22,686,294	(16,307,000)	(950,000)	15,158,108	(8,329,816)	1,030,000	(1,353,537)	-
NEW COURTHOUSE CAPITAL PROJECT		(71,174)	-	-	-	-	-		-	(78,291)	-
COUNTY BROADBAND	370,360	(98,892)	(317,129)	18,076,810	(16,438,909)	-	463,566	(489,714)	15,522,661	(15,070,841)	-
KVEC CAPITAL IMPROVEMENTS	-	(81,273)	42,026	-	-	-	-	-	-	(89,400)	-
SOLID WASTE	8,242,229	(10,043,567)	-	10,531,261	(9,660,613)	-	3,357,294	(3,726,891)	10,290,542	(9,840,707)	(476,920)
COMMUNITY DEVELOPMENT SERVICES	3,419,996	(2,090,362)	(231,759)	2,739,290	(1,741,898)	-	1,654,515	(1,110,322)	3,111,705	(2,869,543)	(275,000)
WATER MITIGATION	257,448	(1,541,153)	-	944,966	(609,693)	-	161,163	(257,998)	419,996	(707,516)	-
EQUIPMENT RENTAL & REVOLVING	2,685,814	(3,670,613)	189,732	3,737,052	(3,564,626)	(35,000)	1,481,563	(1,856,995)	3,904,072	(3,688,665)	-
UNEMPLOYMENT COMPENSATION	37,350	(2,598)	-	28,435	-	-	54,729	(18,839)	-	(2,858)	-
ENTERPRISE TECHNOLOGY FUND	1,993,350	(1,979,350)	(145,618)	2,211,483	(2,152,380)	-	1,841,383	(2,224,759)	2,248,462	(2,455,016)	-
SELF INSURANCE FUND	4,639,114	(3,937,571)	-	3,000,000	(3,300,000)	-	2,015,048	(2,032,477)	7,000,000	(7,016,322)	-
Grand Total	116,061,444	(131,162,710)	943,661	163,587,440	(144,198,425)	-	76,565,132	(61,603,329)	148,100,549	(138,899,057)	-

* 6-month Revenue is approximated due to lag in receipt

2027 Major Revenue Forecast Methodology

Property Tax

Base: 2026 approved Levy

Growth assumption: ~3.0%

Considers statutory levy growth and anticipated growth in the taxable assessment base, including new construction and improvements

Historical growth and year-to-year volatility of additions were considered when establishing the forecast

2027 Estimate: \$11.12M

Sales Tax

Base: 2026 projected collections

Growth assumption: ~2.6%

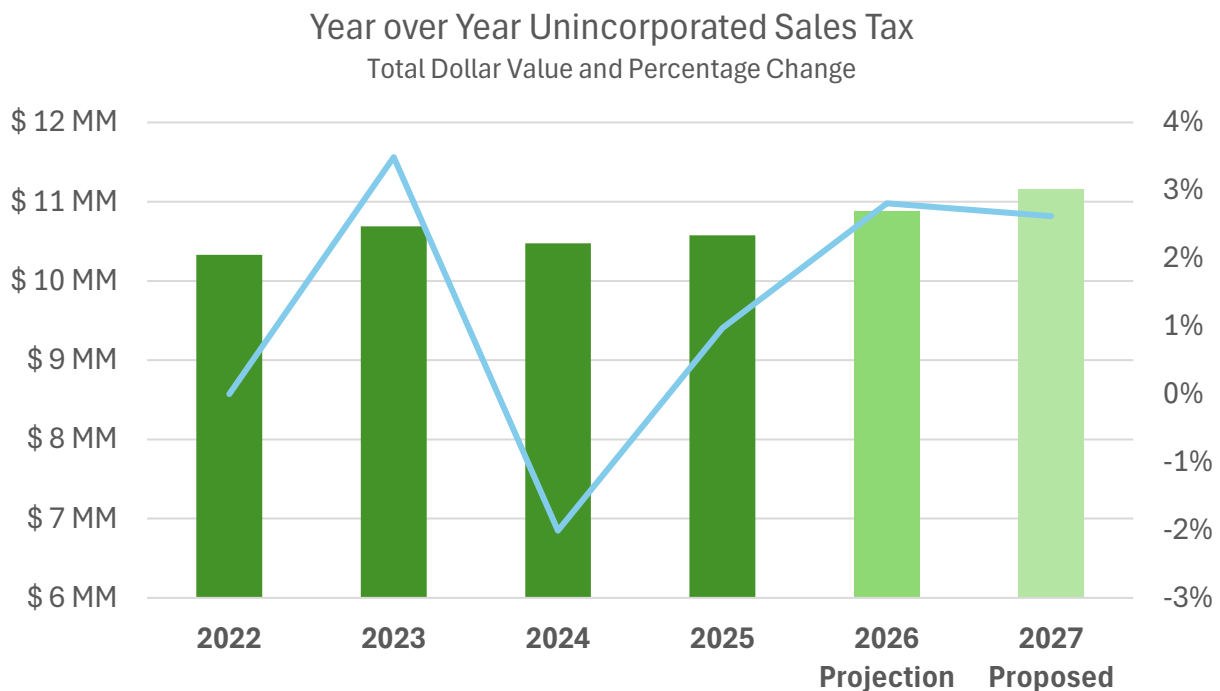
Based primarily on historical local collections and recent collection trends, with consideration of the broader economic outlook

Forecast intentionally avoids placing too much weight on volatility while keeping trend in mind

2027 Estimate: \$11.16M

Overall Approach

Use the most recent projected actual as the starting point → evaluate historical trends and known economic/assessment factors → apply a moderate, supportable growth assumption → avoid budgeting to unrealistic outcomes.



Current Cash & Investment Balances – Fund Level

FUND	TOTAL	FUND	TOTAL
GENERAL FUND	23,390,812	SELF INSURANCE FUND	616,864
COUNTY ROAD	12,052,568	TRIAL COURT IMPROVEMENTS	568,390
STADIUM	9,280,611	LOW INCOME HOUSING	544,407
COUNTY CAPITAL IMPROVEMENTS	6,629,947	VETERANS ASSISTANCE	266,243
PUBLIC FACILITIES	5,992,671	KVEC CAPITAL IMPROVEMENTS	243,166
EQUIPMENT RENTAL & REVOLVING	5,502,597	PUBLIC DEFENSE	221,060
HUMAN SERVICES	5,301,864	2016 GO BOND	165,725
SOLID WASTE	4,840,801	AUDITOR CENT DOC PRESERVATION	162,720
FLOOD CONTROL	4,370,037	COUNTY BROADBAND	143,022
3/10TH CRIMINAL JUSTICE TAX	4,045,776	SPRINGWOOD	142,150
NEW COURTHOUSE CAPITAL PROJECT	2,064,785	PROSECUTOR VICTIM/WITNESS	113,941
PUBLIC HEALTH	1,808,206	NOXIOUS WEED CONTROL	88,805
AIRPORT	1,566,682	REAL ESTATE EXCISE TAX TECH	84,751
WATER MITIGATION	1,457,552	CTHSE/JAIL FACILITIES EXPANS	71,538
RECREATION	1,424,993	DRUG ENFORCEMENT RESERVE FUND	65,500
2025 BONDS	832,918	TREASURER INVESTMENT REVOLVING	54,680
ENTERPRISE TECHNOLOGY FUND	770,900	UNEMPLOYMENT COMPENSATION	39,207
BOARD DIRECTED RESERVE	729,082	TREASURER'S M & O	19,907
COMMUNITY DEVELOPMENT SERVICES	724,418	911 PHONE SYSTEM	19,653
2020 GO BOND	694,938	DOMESTIC VIOLENCE	17,508
CAPITAL PROJECTS	677,283	CONSTRUCTION PERFORMANCE BONDS	17,052
NATIONAL OPIOID SETTLEMENT	623,365	YOUTH/AMATEUR SPORTS ACTIVITY	14,543
HOMELESSNESS HOUSING ASSIST	617,106	FORFEITED DRUG PROCEEDS FUND	11,673

Current Cash and Investment Levels

The information above is intended to provide a quick snapshot of each fund's current cash and investment position relative to its upcoming budgetary commitments.

This is not a comprehensive fund balance analysis, which requires additional time and the integration of multiple data sources. Rather, this is intended as a high-level starting point to generate questions and identify areas that may warrant further review.

The information should not be used as a basis for decision-making, as it represents an incomplete picture of overall fund activity mainly receivables, liabilities, and other fund balance considerations.