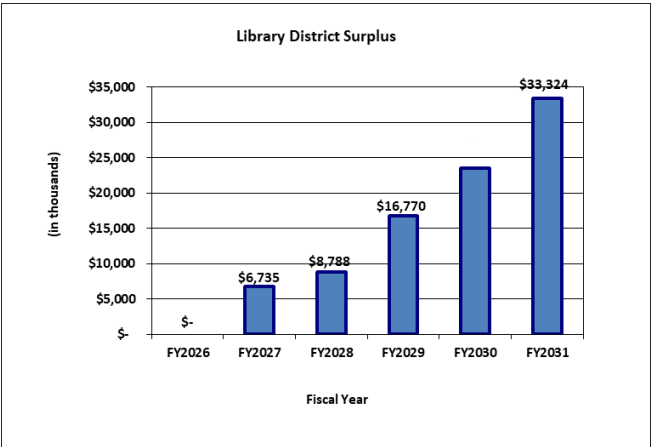
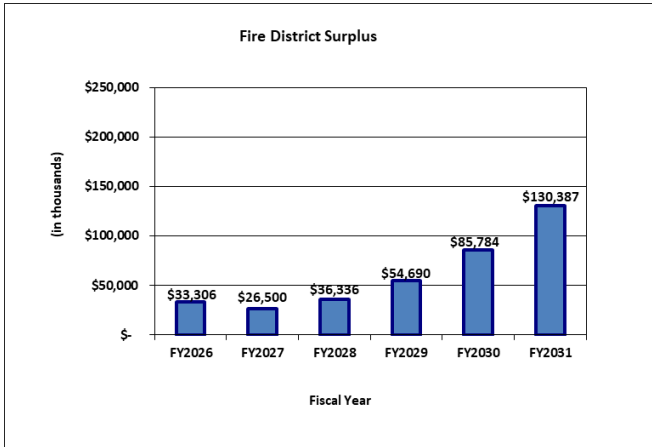
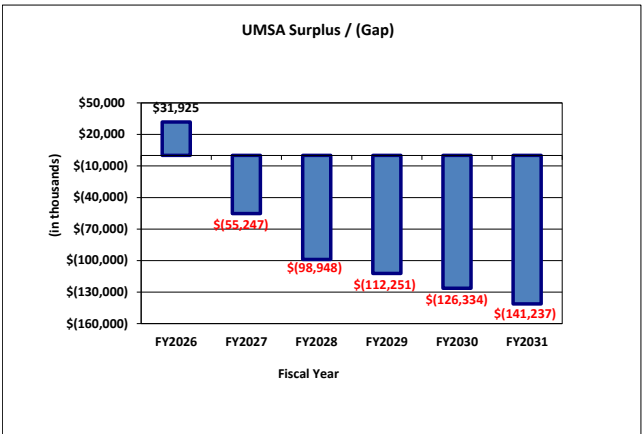
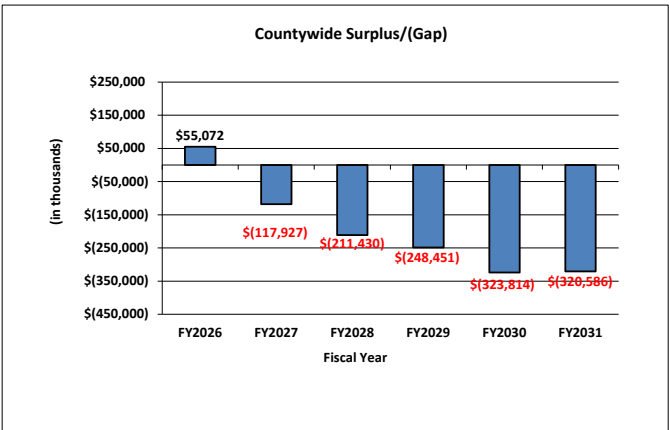


FY 2025-26 Adopted Budget and Multi-Year Capital Plan

REVENUE/EXPENDITURE RECONCILIATION

As shown in the graphs below, the Countywide and UMSA budgets are expected to develop operational shortfalls within the scope of this financial outlook. The Library and Fire districts are expected to be balanced through FY 2030-31.



FY 2025-26 Adopted Budget and Multi-Year Capital Plan

FINANCIAL OUTLOOK SUMMARY CHARTS

	2026	2027	2028	2029	2030	2031
	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
COUNTYWIDE						
Revenues						
Property Tax	\$ 2,226,321	\$ 2,382,164	\$ 2,513,183	\$ 2,638,842	\$ 2,770,784	\$ 2,909,323
Gas Tax	\$ 73,863	\$ 74,602	\$ 75,348	\$ 76,101	\$ 76,862	\$ 77,631
Carryover	\$ 109,132	\$ 55,072	\$ -	\$ -	\$ -	\$ -
Tax Collector/Constiutional Office Refund	\$ -	\$ 75,000	\$ 50,000	\$ 45,000	\$ 40,000	\$ 35,000
Interest	\$ 15,901	\$ 16,378	\$ 16,869	\$ 17,375	\$ 17,897	\$ 18,434
State Revenue Sharing	\$ 83,159	\$ 85,654	\$ 88,223	\$ 90,870	\$ 93,596	\$ 96,404
Administrative Reimb.	\$ 64,003	\$ 64,643	\$ 65,289	\$ 65,942	\$ 66,602	\$ 67,268
Sales Tax	\$ 103,418	\$ 106,520	\$ 109,716	\$ 113,008	\$ 116,398	\$ 119,890
Transfer from Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ 136,390	\$ 29,171	\$ 29,680	\$ 30,072	\$ 30,306	\$ 30,543
Total Revenues	\$ 2,812,187	\$ 2,889,204	\$ 2,948,309	\$ 3,077,211	\$ 3,212,445	\$ 3,354,492
Expenses						
Public Safety	\$ 730,516	\$ 743,502	\$ 781,181	\$ 812,121	\$ 841,402	\$ 867,250
Policy Formulation	\$ 75,162	\$ 77,749	\$ 80,455	\$ 83,031	\$ 85,690	\$ 88,434
Constitutional Office	\$ 517,847	\$ 549,493	\$ 575,136	\$ 597,141	\$ 618,992	\$ 633,439
Transportation and Mobility	\$ 321,824	\$ 433,043	\$ 458,646	\$ 510,203	\$ 612,884	\$ 641,739
Recreation and Culture	\$ 80,878	\$ 102,708	\$ 106,172	\$ 115,492	\$ 121,239	\$ 124,424
Neighborhood and Infrastruture	\$ 48,425	\$ 50,212	\$ 51,107	\$ 54,432	\$ 56,790	\$ 58,521
Economic Development	\$ 115,013	\$ 123,306	\$ 130,311	\$ 137,019	\$ 144,063	\$ 151,459
Health and Society	\$ 474,801	\$ 503,114	\$ 527,802	\$ 551,447	\$ 576,371	\$ 601,945
General Government	\$ 392,649	\$ 424,005	\$ 448,929	\$ 464,775	\$ 478,829	\$ 507,867
Total Expenses	\$ 2,757,115	\$ 3,007,131	\$ 3,159,739	\$ 3,325,662	\$ 3,536,259	\$ 3,675,078
Surplus/Funding Gaps	\$ 55,072	\$ (117,927)	\$ (211,430)	\$ (248,451)	\$ (323,814)	\$ (320,586)

FY 2025-26 Adopted Budget and Multi-Year Capital Plan

	2026	2027	2028	2029	2030	2031
	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
UMSA						
Revenues						
Property Tax	\$ 245,633	\$ 262,829	\$ 277,284	\$ 291,149	\$ 305,706	\$ 320,992
Utility Tax	\$ 136,778	\$ 140,881	\$ 145,108	\$ 149,461	\$ 153,945	\$ 158,563
Communications Tax	\$ 28,831	\$ 29,119	\$ 29,410	\$ 29,704	\$ 30,001	\$ 30,301
Carryover	\$ 67,857	\$ 31,925	\$ -	\$ -	\$ -	\$ -
Interest	\$ 4,227	\$ 4,354	\$ 4,484	\$ 4,619	\$ 4,758	\$ 4,900
State Revenue Sharing	\$ 48,210	\$ 48,210	\$ 48,210	\$ 48,210	\$ 48,210	\$ 48,210
Administrative Reimb.	\$ 17,013	\$ 17,183	\$ 17,355	\$ 17,529	\$ 17,704	\$ 17,881
Sales Tax	\$ 121,401	\$ 125,043	\$ 128,794	\$ 132,658	\$ 136,638	\$ 140,737
Occupational License	\$ 6,052	\$ 6,113	\$ 6,174	\$ 6,235	\$ 6,298	\$ 6,361
Other	\$ 86,189	\$ 42,166	\$ 42,588	\$ 43,013	\$ 43,444	\$ 43,878
Total Revenues	\$ 762,190	\$ 707,823	\$ 699,407	\$ 722,578	\$ 746,703	\$ 771,823
Expenses						
Policy Formulation	\$ 19,862	\$ 20,534	\$ 21,235	\$ 21,909	\$ 22,604	\$ 23,320
Constitutional Office	\$ 545,132	\$ 572,389	\$ 601,008	\$ 631,058	\$ 662,611	\$ 695,742
Public Safety *	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation and Mobility	\$ 20,111	\$ 20,791	\$ 21,502	\$ 22,184	\$ 22,887	\$ 23,613
Recreation and Culture	\$ 58,817	\$ 60,806	\$ 62,884	\$ 64,878	\$ 66,936	\$ 69,058
Neighborhood and Infrastructure	\$ 5,313	\$ 5,493	\$ 5,680	\$ 5,861	\$ 6,046	\$ 6,238
Health and Society	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Economic Development	\$ 8,389	\$ 9,131	\$ 9,806	\$ 10,483	\$ 11,207	\$ 11,981
General Government	\$ 72,641	\$ 73,927	\$ 76,239	\$ 78,457	\$ 80,746	\$ 83,107
Total Expenses	\$ 730,265	\$ 763,069	\$ 798,355	\$ 834,830	\$ 873,036	\$ 913,059
Surplus/Funding Gaps	\$ 31,925	\$ (55,247)	\$ (98,948)	\$ (112,251)	\$ (126,334)	\$ (141,237)

*Public Safety expenditures are included in the Constitutional Office line item per Amendment 10

FY 2025-26 Adopted Budget and Multi-Year Capital Plan

	2026	2027	2028	2029	2030	2031
	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
FIRE DISTRICT						
Revenues						
Property Tax	\$ 656,811	\$702,788	\$741,442	\$778,515	\$817,439	\$858,311
Transport Fees	\$ 38,000	\$ 38,000	\$ 38,000	\$ 38,000	\$38,000	\$38,000
Planning Reviews and Inspections	\$ 51,466	\$ 52,830	\$ 54,235	\$ 55,682	\$57,172	\$58,708
Interest	\$ 8,638	\$ 8,638	\$ 8,638	\$ 8,638	\$8,638	\$8,638
Interfund Transfer	\$ 2,258	\$ 200	\$ 200	\$ 200	\$200	\$200
Other Miscellaneous	\$ 1,282	\$ 1,282	\$ 1,282	\$ 1,282	\$1,282	\$1,282
Carryover	\$ 76,279	\$ 33,306	\$ 26,500	\$ 36,336	\$54,690	\$85,784
Total Revenues	\$ 834,734	\$ 837,044	\$ 870,297	\$ 918,653	\$ 977,421	\$ 1,050,923
Total Expenses	\$ 801,428	\$ 810,544	\$ 833,961	\$ 863,960	\$ 891,638	\$ 920,535
Surplus	\$ 33,306	\$ 26,500	\$ 36,336	\$ 54,693	\$ 85,783	\$ 130,388

	2026	2027	2028	2029	2030	2031
	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
LIBRARY DISTRICT						
Revenues						
Property Tax	\$ 122,032	\$ 130,575	\$ 137,756	\$ 144,644	\$151,876	\$159,470
Ad Valorem Return	\$383	\$ 344	\$ 363	\$ 381	\$ 400	\$ 420
State Aid	\$ 1,491	\$ 1,000	\$ 1,000	\$ 1,000	\$1,000	\$1,000
Carryover	\$ 7,817	\$ 7,816	\$ 6,735	\$ 8,788	\$16,770	\$23,528
Other	\$ 1,725	\$ 827	\$ 827	\$ 527	\$527	\$527
Total Revenues	\$ 133,448	\$ 140,562	\$ 146,681	\$ 155,340	\$ 170,573	\$ 184,945
Total Expenses	\$ 133,448	\$ 133,828	\$ 137,892	\$ 138,570	\$147,044	\$151,621
Surplus	\$ 0	\$ 6,734	\$ 8,789	\$ 16,770	\$ 23,529	\$ 33,324