

GENERAL FUND LONG RANGE FINANCIAL PROJECTION WITH FY25 UNAUDITED ENDING BALANCE

	FY2025 Projected	FY2025 Unaudited	FY2026 Projected	FY2027 Projected	FY2028 Projected	FY2029 Projected	FY2030 Projected	FY2031 Projected	FY2032 Projected	FY2033 Projected	FY 2034 Projected	FY 2035 Projected
Beginning Fund Balance												
Nonspendable	\$ 2,351,751	2,351,751	2,351,751	2,406,751	2,406,751	2,406,751	2,406,751	2,406,751	2,406,751	2,406,751	2,406,751	2,406,751
Restricted for Cash Requirements	11,183,121	11,183,121	9,648,461	8,589,097	9,194,576	9,583,099	9,869,223	10,171,818	10,466,025	10,784,891	11,108,438	11,441,691
Other Restricted/Assigned	27,144,700	27,144,700	22,402,570	16,050,000	16,050,000	16,050,000	16,050,000	16,050,000	16,050,000	16,050,000	16,050,000	16,050,000
Unassigned	60,471,213	60,471,213	58,108,957	35,069,135	32,689,764	31,907,283	26,797,984	23,098,583	21,826,415	21,844,335	22,323,154	24,264,828
Total beginning fund balance	101,150,785	101,150,785	92,511,739	62,114,983	60,341,091	59,947,133	55,123,958	51,727,152	50,749,191	51,085,977	51,888,343	54,163,270
Revenues												
Gross Receipts Taxes	84,642,000	80,741,768	80,880,000	97,060,000 **	100,669,000	103,665,000	106,051,000	109,233,000	112,506,000	115,888,000	119,361,000	122,941,830
Property Taxes	9,153,817	9,509,167	9,799,377	10,093,358	10,396,159	10,708,044	11,029,285	11,360,164	11,700,969	12,051,998	12,413,558	12,785,965
Interdepartmental Charges	14,575,287	11,806,088	15,397,772	15,859,705	16,335,496	16,825,561	17,330,328	17,850,238	18,385,745	18,937,317	19,505,437	20,090,600
Investment Income	6,227,687	9,041,371	4,200,000	1,923,000	1,870,000	1,858,000	1,714,000	1,612,000	1,582,000	1,629,460	1,678,344	1,728,694
Grants	3,031,493	1,938,019	1,488,546	1,533,202	1,579,198	1,626,574	1,675,371	1,725,632	1,777,401	1,830,723	1,885,645	1,942,214
User Charges	2,412,648	2,191,170	2,586,176	2,663,761	2,743,674	2,825,984	2,910,764	2,998,087	3,088,030	3,180,671	3,276,091	3,374,374
Other	1,433,989	1,902,331	1,297,667	1,336,597	1,376,695	1,417,996	1,460,536	1,504,352	1,549,483	1,595,967	1,643,846	1,693,161
Total Revenues	121,476,921	117,129,914	115,649,538	130,469,623	134,970,222	138,927,159	142,171,284	146,283,473	150,589,628	155,114,136	159,763,921	164,556,838
Transfers from other funds	6,337,595	5,385,274	4,816,084	3,438,000	3,566,000	3,672,000	3,756,000	3,869,000	3,985,000	4,105,000	4,228,000	4,354,000
Total sources of funds	\$ 228,965,300	223,665,973	212,977,360	196,022,607	198,877,313	202,546,292	201,051,243	201,879,625	205,323,819	210,305,113	215,880,264	223,074,108
Expenditures												
County Council	\$ 364,440	362,346	378,430	472,325	486,495	501,090	516,123	531,607	547,555	563,982	580,901	598,328
County Assessor	552,136	649,572	601,191	750,356	772,867	796,053	819,935	844,533	869,869	895,965	922,844	950,529
County Clerk	1,142,930	1,178,005	1,111,219	1,386,931	1,428,539	1,471,395	1,515,537	1,561,003	1,607,833	1,656,068	1,705,750	1,756,923
County Sheriff	14,885	17,132	15,098	18,844	19,409	19,991	20,591	21,209	21,845	22,500	23,175	23,870
Municipal Court	585,996	677,596	641,855	801,110	825,143	849,897	875,394	901,656	928,706	956,567	985,264	1,014,822
Probate Court	7,886	5,413	7,222	9,014	9,284	9,563	9,850	10,146	10,450	10,764	11,087	11,420
County Manager	15,414,611	6,409,897	8,074,663	10,026,630	10,380,474	10,691,888	11,012,645	11,343,024	11,683,315	12,033,814	12,394,828	12,766,673
County Attorney	1,322,886	1,282,448	1,275,536	1,592,018	1,639,779	1,688,972	1,739,641	1,791,830	1,845,585	1,900,953	1,957,982	2,016,721
Administrative Services	13,320,379	12,894,890	13,475,742	16,819,311	17,323,890	17,843,607	18,378,915	18,930,282	19,498,190	20,083,136	20,685,630	21,306,199
Community Development	4,609,207	3,315,647	4,046,825	5,050,913	5,202,440	5,358,513	5,519,268	5,684,846	5,855,391	6,031,053	6,211,985	6,398,345
Community Services	15,979,368	16,722,533	16,664,921	20,799,782	21,423,775	22,066,488	22,728,483	23,410,337	24,112,647	24,836,026	25,581,107	26,348,540
Fire	9,777,714	8,831,018	8,744,518	10,924,528	12,020,997	12,365,198	12,814,381	13,067,433	13,518,086	13,923,629	14,341,338	14,771,578
Police	14,526,747	15,933,108	15,155,135	18,657,892	19,482,854	20,067,340	20,669,360	21,289,441	21,928,124	22,585,968	23,263,547	23,961,453
Public Works	22,328,345	16,211,371	17,416,432	23,025,257	23,981,240	24,700,677	25,441,697	26,204,948	26,991,096	27,800,829	28,634,854	29,493,900
One Time - Carryovers			19,352,570 *	-								
Total Expenditures	99,947,531	84,490,976	106,961,354	110,334,911	114,997,186	118,430,672	122,061,820	125,592,295	129,418,692	133,301,254	137,300,292	141,419,301
Transfers to other funds	48,659,349	46,663,258	43,901,023	25,346,605	23,932,994	28,991,662	27,262,271	25,538,138	24,819,150	25,115,516	24,416,702	24,726,923
Ending fund balance												
Nonspendable	2,351,751	2,351,751	2,406,751	2,406,751	2,406,751	2,406,751	2,406,751	2,406,751	2,406,751	2,406,751	2,406,751	2,406,751
Restricted for Cash Requirements	9,648,461	9,648,461	8,589,097	9,194,576	9,583,099	9,869,223	10,171,818	10,466,025	10,784,891	11,108,438	11,441,691	11,784,942
Other Restricted/Assigned	22,402,570	22,402,570	16,050,000	16,050,000	16,050,000	16,050,000	16,050,000	16,050,000	16,050,000	16,050,000	16,050,000	16,050,000
Unassigned	45,955,638	58,108,957	35,069,135	32,689,764	31,907,283	26,797,984	23,098,583	21,826,415	21,844,335	22,323,154	24,264,828	26,686,191
Ending fund balance	80,358,420	92,511,739	62,114,983	60,341,091	59,947,133	55,123,958	51,727,152	50,749,191	51,085,977	51,888,343	54,163,270	56,927,884
Total uses of funds	\$ 228,965,300	223,665,973	212,977,360	196,022,607	198,877,313	202,546,292	201,051,243	201,879,625	205,323,819	210,305,113	215,880,264	223,074,108
Operating Surplus / (Shortfall)	\$ (20,792,364)	(8,639,046)	(30,396,755)	(1,773,893)	(393,958)	(4,823,175)	(3,396,806)	(977,961)	336,785	802,366	2,274,927	2,764,614
Unassigned as a % of Revenue	37.83%	49.61%	30.32%	25.06%	23.64%	19.29%	16.25%	14.92%	14.51%	14.39%	15.19%	16.22%
Unassigned Target (20% of Rev)	24,295,384	23,425,983	23,129,908	26,093,925	26,994,044	27,785,432	28,434,257	29,256,695	30,117,926	31,022,827	31,952,784	32,911,368
\$ over (under) target	21,660,254	34,682,974	11,939,228	6,595,839	4,913,239	(987,447)	(5,335,674)	(7,430,279)	(8,273,591)	(8,699,673)	(7,687,956)	(6,225,177)

* One-time carryovers are planned expenses not yet spent including encumbrances, continuing appropriations, and limited departmental budget carryovers - all of which are intended to be spent.

** Assumes a 1/2 increment of GRT to be adopted by formal action effective July 1, 2026.