

FY26

Minus ARPA, Landfill, Pest, Gopher

REVENUE	\$119,778,508.83
EXPENSE	-\$142,927,137.29
PROJ. SPEND	-\$134,899,137.38
BUDGET DEFICIT	-\$23,148,628.46
PROJ. DEFICIT	-\$15,120,628.55
STRUCTURAL BUDGET ADJUSTMENTS	
ONE-time CCSO bldg difference	\$2,150,000.00
ONE-time Pond Lane cap	\$7,500,000.00
One-time Emer Comms	\$2,417,288.00
One-time COMP	\$1,498,634.00
<i>One-time revenue rolling off (forgone, judgment, grant)</i>	<i>-\$297,249.00</i>
STRUCTURAL DEFICIT	-\$1,851,955.55

FY27

ADD FY27 COSTS	
FY27 PERSI	-\$750,000.00
FY27 CCSO STEPS	-\$750,000.00
FY27 COLA / One-time COMP	-\$1,500,000.00
FY27 NEW POSITIONS	\$0.00
HEALTH	-\$50,000.00
Liability	-\$50,000.00
POND LANE REMAINING	-\$2,500,000.00
New Revenues	
3% Property Tax	\$1,917,061.00
<i>New Construction</i>	<i>\$1,000,000.00</i>
<i>1% Forgone</i>	<i>\$658,191.00</i>
<i>3% Forgone</i>	<i>\$0.00</i>
<i>Sales Tax Growth</i>	<i>\$750,000.00</i>
ONE-time Pond Lane cap	\$2,500,000.00
One-time Comp	\$1,500,000.00
One-time revenue rolling off	\$0.00
NEW REVENUE-EXPENSE	-\$1,274,748.00
NET OPERATIONAL BASELINE	-\$3,126,703.55
CARRY OVER STRUCTURAL DEFICIT	\$873,296.45

FY28

ADD FY28 COSTS	
CCSO Steps	-\$750,000.00
COLA	-\$2,500,000.00
Health Insurance	-\$100,000.00
Property Insurance	-\$250,000.00
3% Property Tax	\$2,000,000.00
<i>New Construction</i>	<i>\$1,000,000.00</i>
<i>1% Forgone</i>	<i>\$685,000.00</i>
<i>Sales Tax Growth</i>	<i>\$750,000.00</i>
<i>Increase Inmate Revenue</i>	<i>\$500,000.00</i>
NEW REVENUE-EXPENSE	\$1,335,000.00
NET OPERATIONAL BASELINE	\$2,208,296.45
Leftover for TBD needs	