Fiscal Year 2026-2027

Adopted Budget

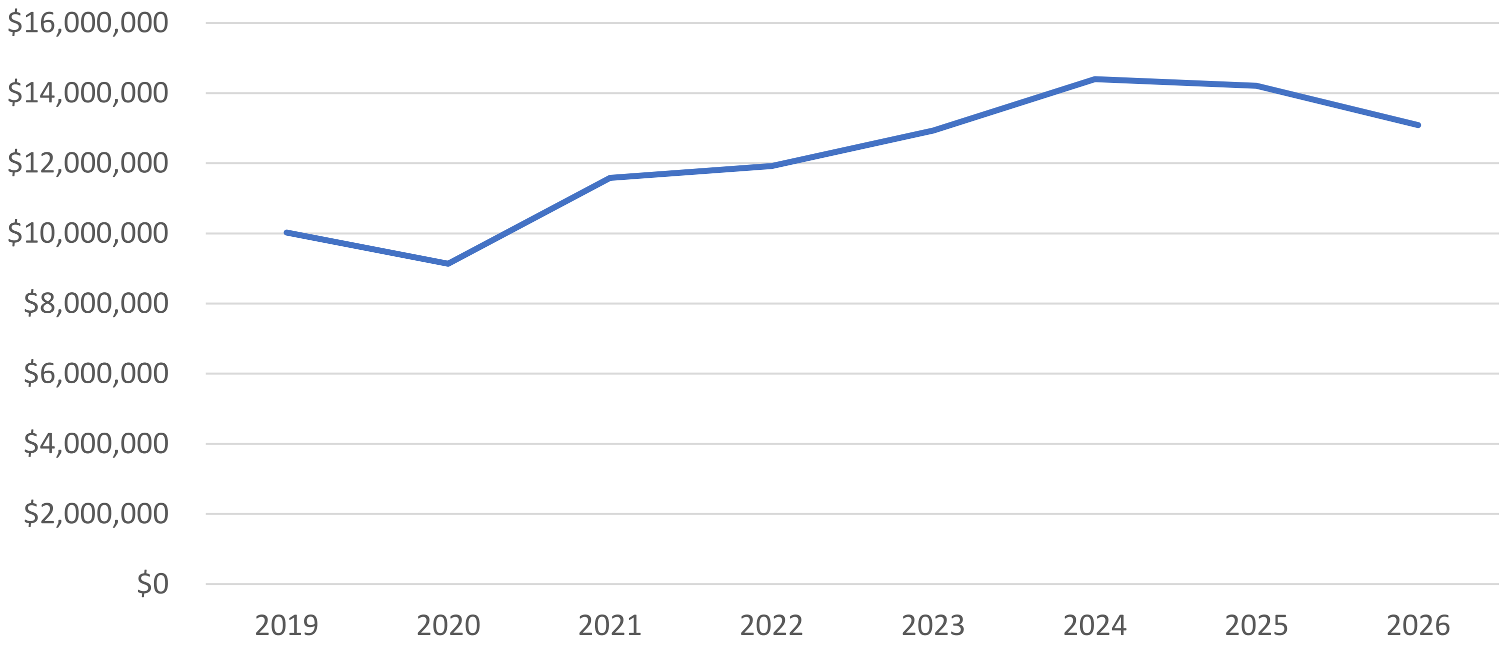
Board Direction,

September 15, 2026

General Fund Services & Supplies

Expenses to operate, including Liability insurance, contracts, utilities, rent, etc.

General Fund Services and Supplies 2019-2026



General Fund Service & Supplies	
7-year average annual increase	4.50%
5-year average annual increase	2.70%
3-year average annual increase	0.69%

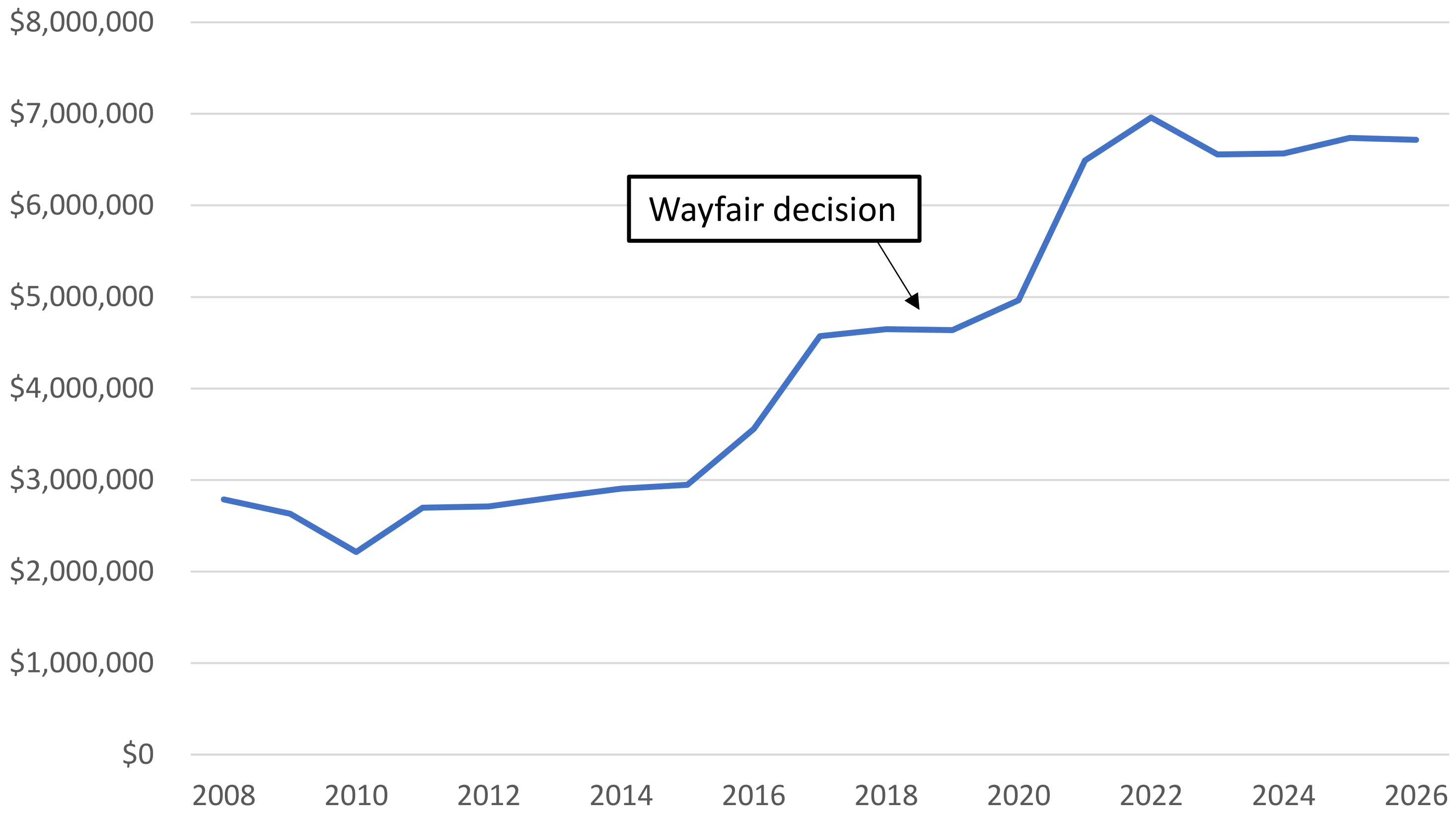
Fiscal Year	Actuals	% increase
2019	$10,021,305	
2020	$9,135,077	-8.84%
2021	$11,586,887	26.84%
2022	$11,925,396	2.92%
2023	$12,936,035	8.47%
2024	$14,399,463	11.31%
2025	$14,207,198	-1.34%
2026	$13,085,551	-7.89%
2027 Budget	$15,323,581	17.10%

Services and Supplies – General Fund

	2022 Actuals	2023 Actuals	2024 Actuals	2025 Actuals	2026 Actuals	2027 Budget
Department Software	$1,353,661	$1,404,389	$1,233,987	$1,961,097	$1,424,073	$1,959,735
Maint – Buildings and Improvements	$603,689	$716,472	$910,575	$701,935	$643,069	$595,000
Office Expense	$169,090	$178,942	$157,794	$101,946	$88,112	$150,117
PS&S – Professional Services	$899,693	$1,040,485	$907,948	$712,591	$864,607	$1,352,479
PS&S – Outside Attorney	$78,103	$129,180	$689,812	$568,741	$633,304	$340,000
Rents - Buildings	$244,130	$249,984	$256,493	$258,983	$258,978	$271,287
SDE – Special Departmental Expense	$912,774	$257,330	$220,372	$216,130	$346,673	$719,227
Training – Travel	$284,798	$340,266	$338,352	$265,449	$196,253	$363,603
Utilities	$1,172,473	$1,444,735	$1,532,149	$1,601,172	$1,339,600	$1,509,897

General Revenues

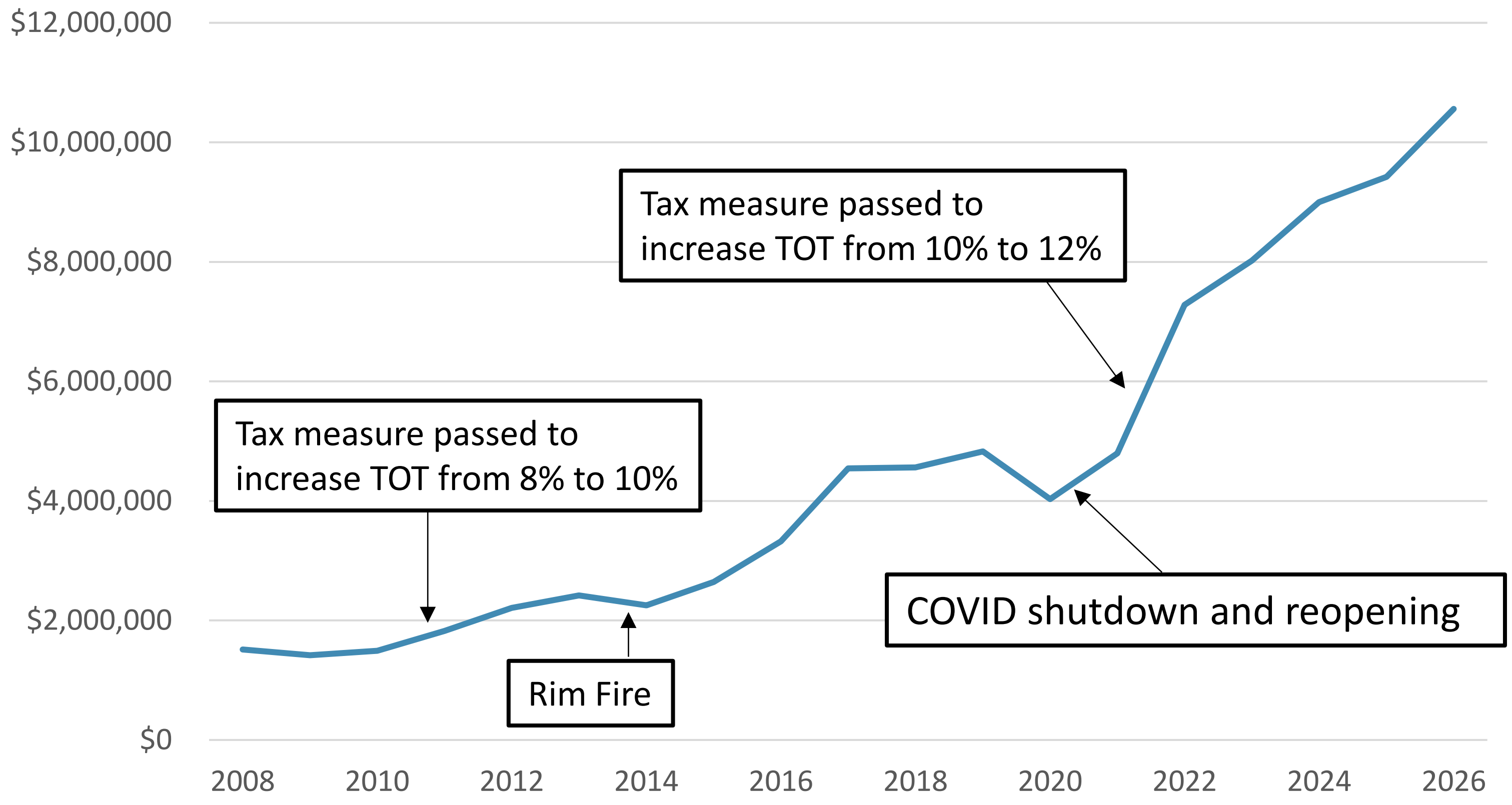
Sales Tax Growth 2008-2026



Sales Tax Growth	
18-year average annual increase	5.65%
5-year average annual increase	0.78%
3-year average annual increase	0.81%

Year	Actual Tax	% increase
2008	$2,788,950	
2009	$2,630,504	-5.68%
2010	$2,213,042	-15.87%
2011	$2,698,794	21.95%
2012	$2,711,068	0.45%
2013	$2,810,108	3.65%
2014	$2,904,886	3.37%
2015	$2,947,112	1.45%
2016	$3,556,897	20.69%
2017	$4,571,171	28.52%
2018	$4,648,899	1.70%
2019	$4,637,706	-0.24%
2020	$4,964,886	7.05%
2021	$6,490,632	30.73%
2022	$6,960,186	7.23%
2023	$6,558,227	-5.78%
2024	$6,567,070	0.13%
2025	$6,736,271	2.58%
2026	$6,717,066	-0.29%
2027 Budget	$6,700,000	-0.25%

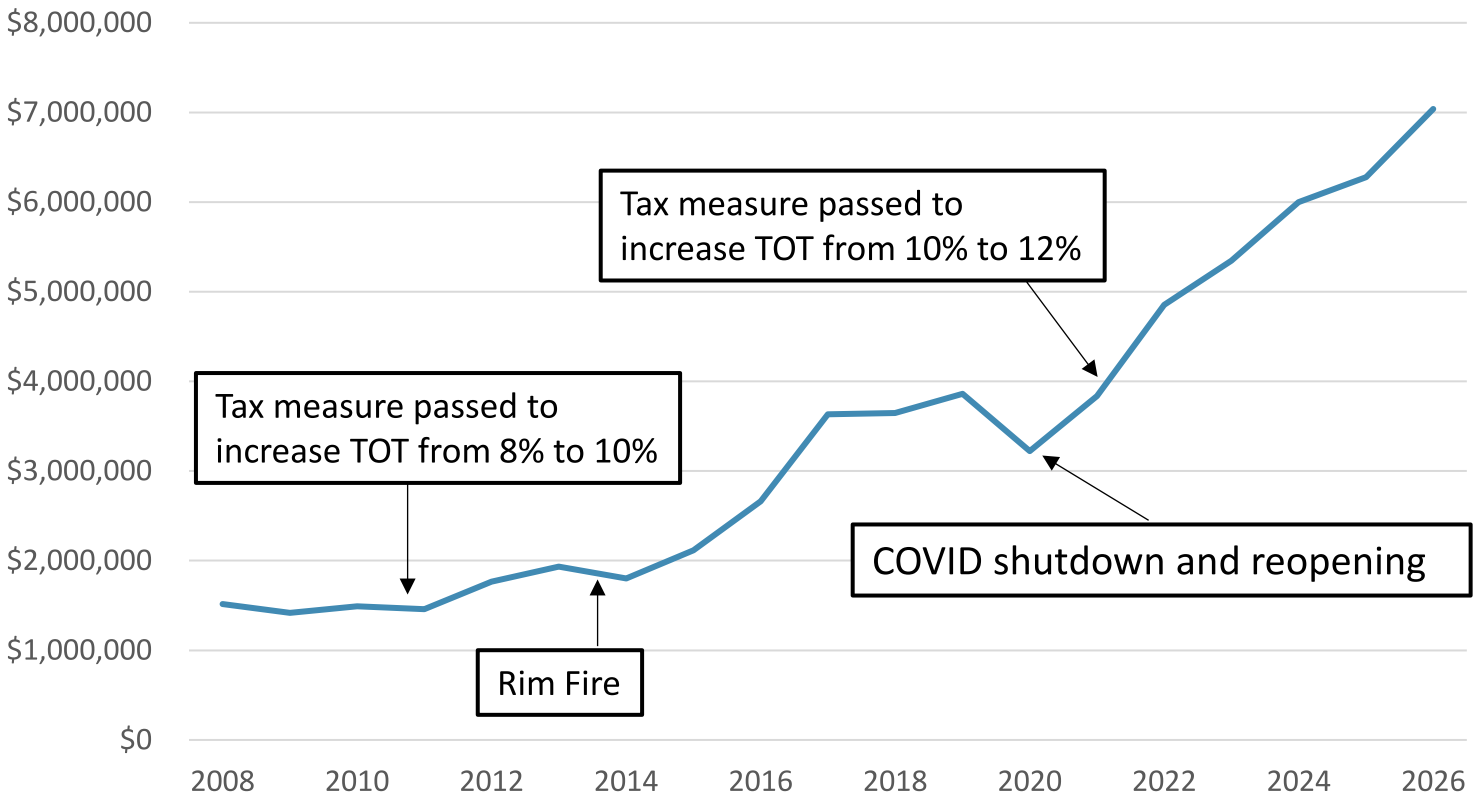
Transient Occupancy Tax (TOT) Growth 2008-2026



TOT Growth	
18-year average annual increase	12.46%
5-year average annual increase	18.19%
3-year average annual increase	9.66%

Year	Actual TOT	% increase
2008	$1,515,725	
2009	$1,417,832	-6.46%
2010	$1,491,006	5.16%
2011	$1,823,081	22.27%
2012	$2,208,794	21.16%
2013	$2,416,923	9.42%
2014	$2,250,796	-6.87%
2015	$2,645,360	17.53%
2016	$3,325,364	25.71%
2017	$4,541,718	36.58%
2018	$4,559,015	0.38%
2019	$4,826,458	5.87%
2020	$4,029,248	-16.52%
2021	$4,796,109	19.03%
2022	$7,281,878	51.83%
2023	$8,018,888	10.12%
2024	$9,000,262	12.24%
2025	$9,419,862	4.66%
2026	$10,558,931	12.09%
2027 Budget	$11,562,029	9.50%

Transient Occupancy Tax (TOT) Growth 2008-2026 (No Tax Increase)

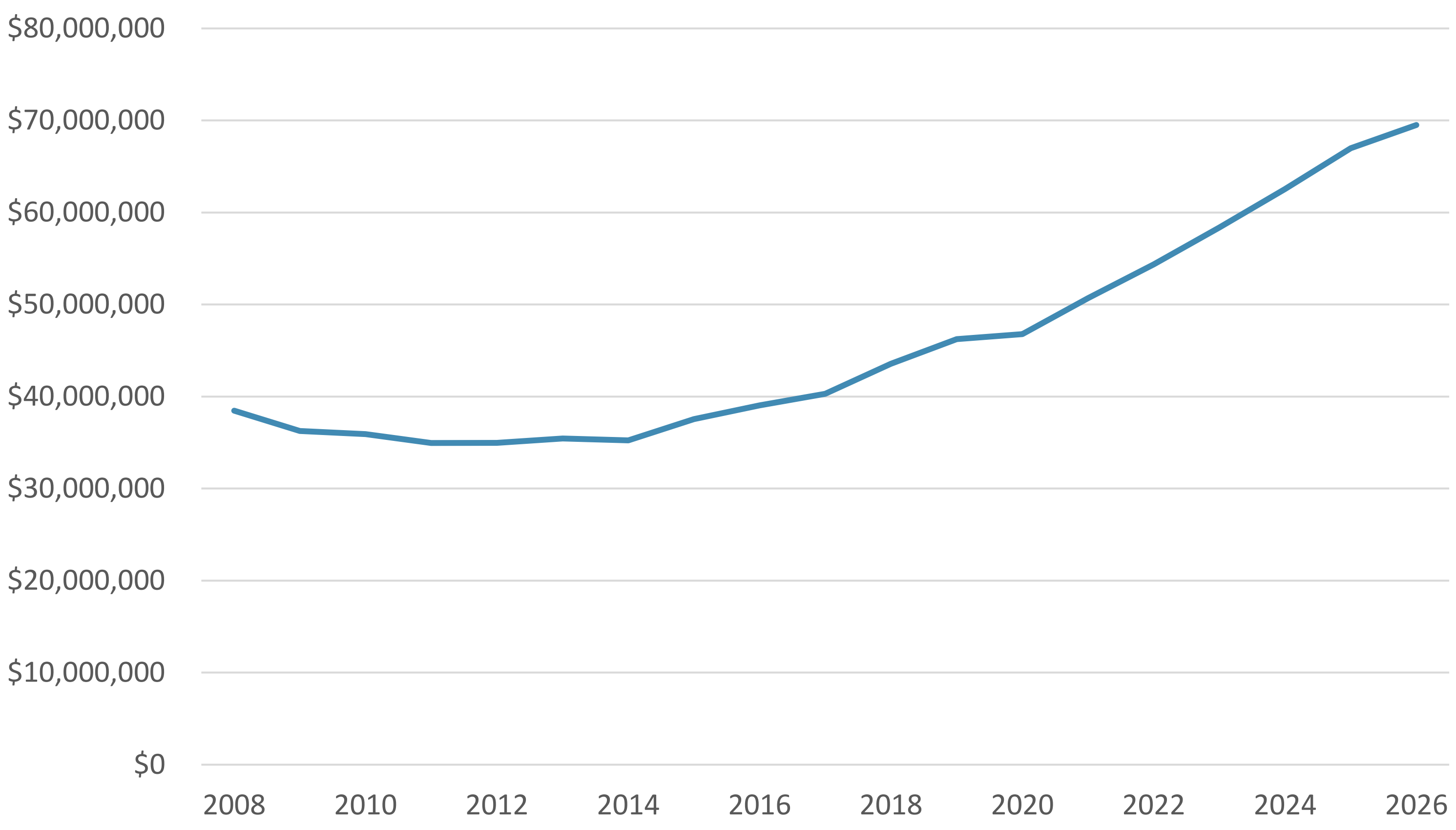


TOT Growth	
18-year average annual increase	9.69%
5-year average annual increase	13.13%
3-year average annual increase	9.66%

Year	Actual TOT	% increase
2008	$1,515,725	
2009	$1,417,832	-6.46%
2010	$1,491,006	5.16%
2011	$1,458,465	-2.18%
2012	$1,767,035	21.16%
2013	$1,933,538	9.42%
2014	$1,800,637	-6.87%
2015	$2,116,288	17.53%
2016	$2,660,291	25.71%
2017	$3,633,374	36.58%
2018	$3,647,212	0.38%
2019	$3,861,166	5.87%
2020	$3,223,398	-16.52%
2021	$3,836,887	19.03%
2022	$4,854,100	26.51%
2023	$5,345,391	10.12%
2024	$5,999,575	12.24%
2025	$6,279,280	4.66%
2026	$7,038,583	12.09%
2027 Budget	$7,707,249	9.50%

Total General Revenues* Growth 2008-2026

*Pass through for Realignment/MOEs not included

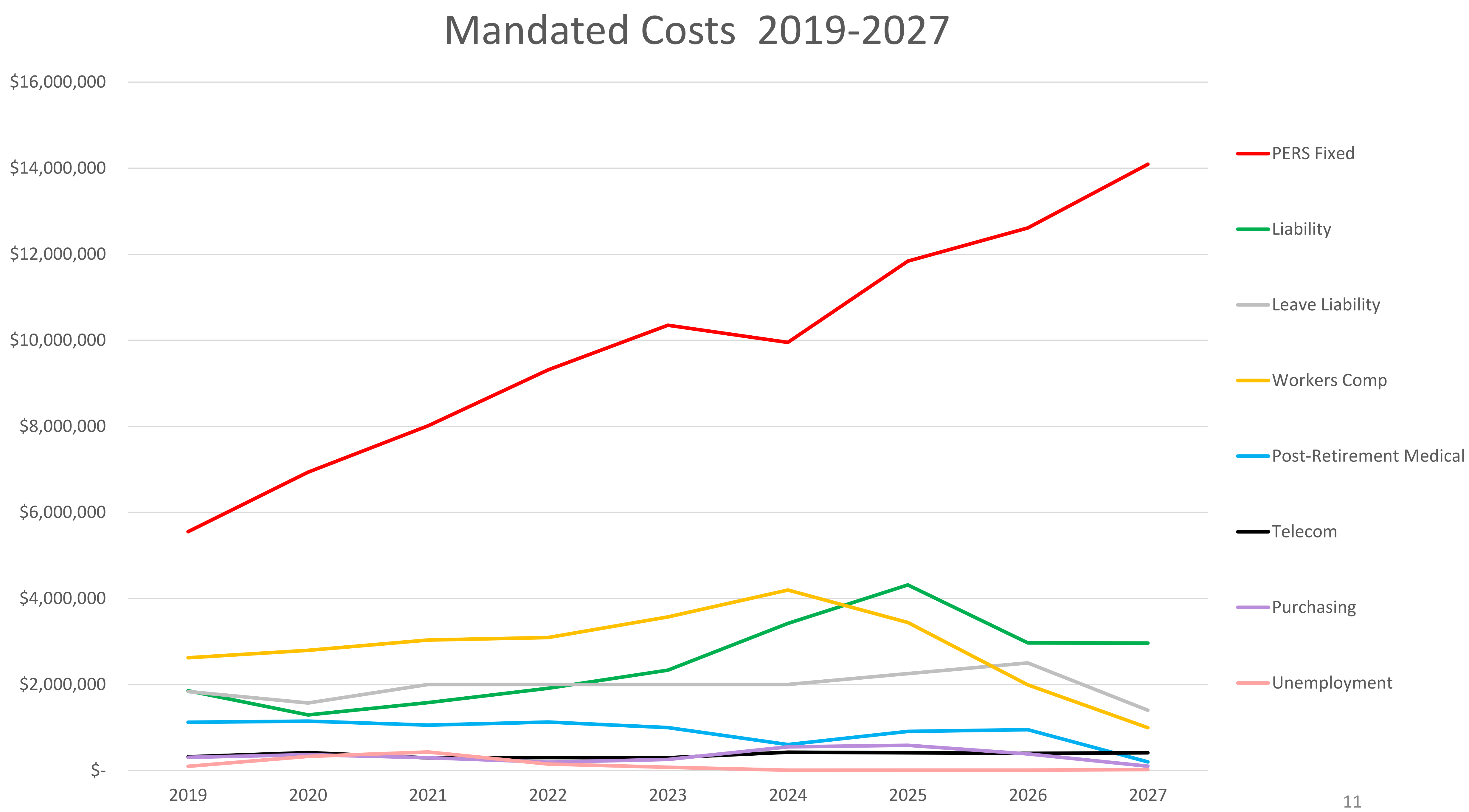


General Revenues Growth	
18-year average annual increase	3.42%
5-year average annual increase	6.53%
3-year average annual increase	6.01%

Year	Actuals*	% increase
2008	$38,481,320	
2009	$36,269,939	-5.75%
2010	$35,903,090	-1.01%
2011	$34,953,966	-2.64%
2012	$34,957,798	0.01%
2013	$35,447,852	1.40%
2014	$35,229,170	-0.62%
2015	$37,565,193	6.63%
2016	$39,056,267	3.97%
2017	$40,306,270	3.20%
2018	$43,542,866	8.03%
2019	$46,250,382	6.22%
2020	$46,799,495	1.19%
2021	$50,676,265	8.28%
2022	$54,352,247	7.25%
2023	$58,366,854	7.39%
2024	$62,543,727	7.16%
2025	$66,987,104	7.10%
2026	$69,507,171	3.76%
2027 Budget	$71,546,361	2.93%

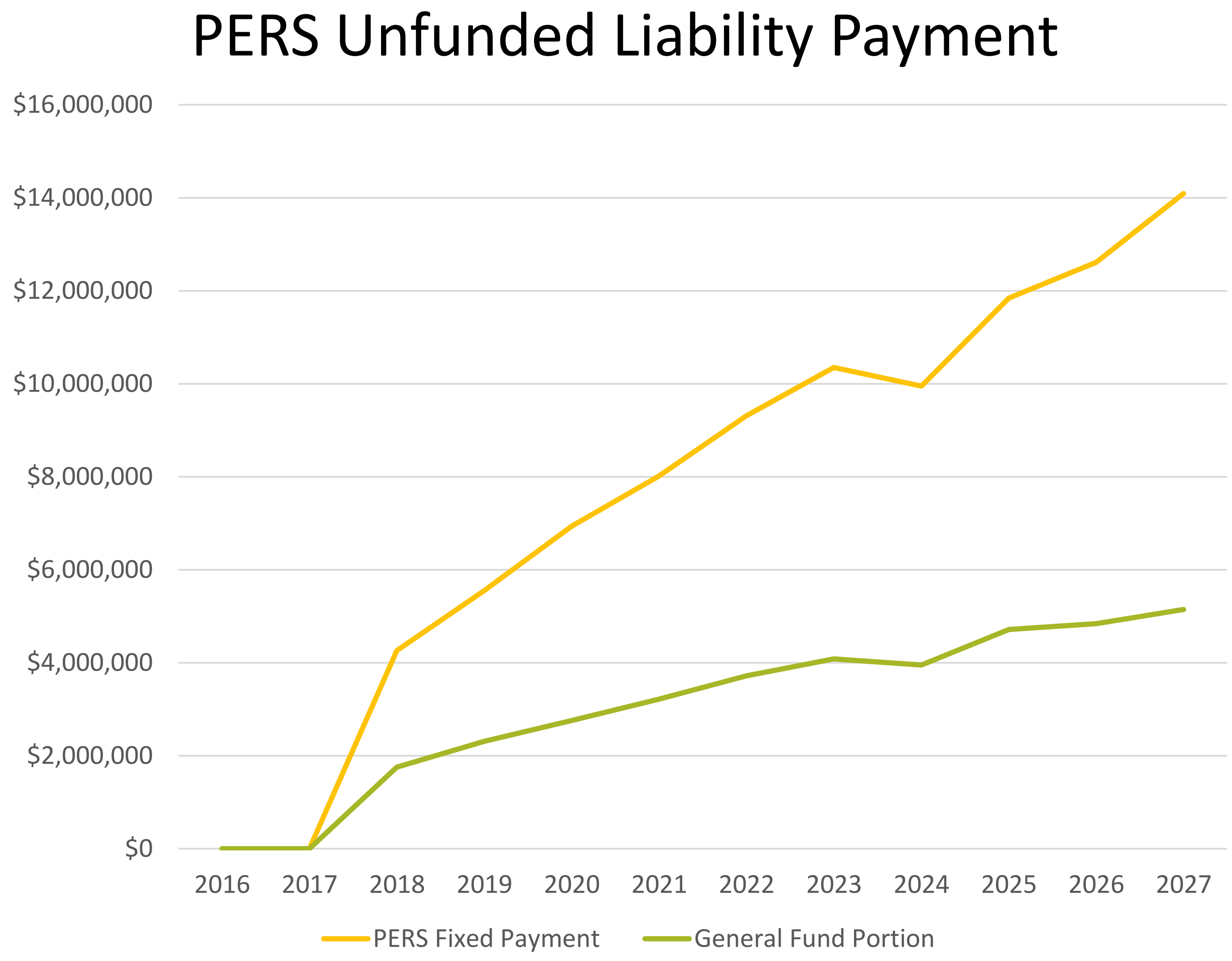
Mandated Costs

Fixed costs to operate as an organization including Liability Insurance, Workers Comp, etc.



Mandated Costs 2019-2027
$16,000,000
$14,000,000
$12,000,000
$10,000,000
$8,000,000
$6,000,000
$4,000,000
$2,000,000
$-
2019
2020
2021
2022
2023
2024
2025
2026
2027
PERS Fixed
Liability
Leave Liability
Workers Comp
Post-Retirement Medical
Telecom
Purchasing
Unemployment

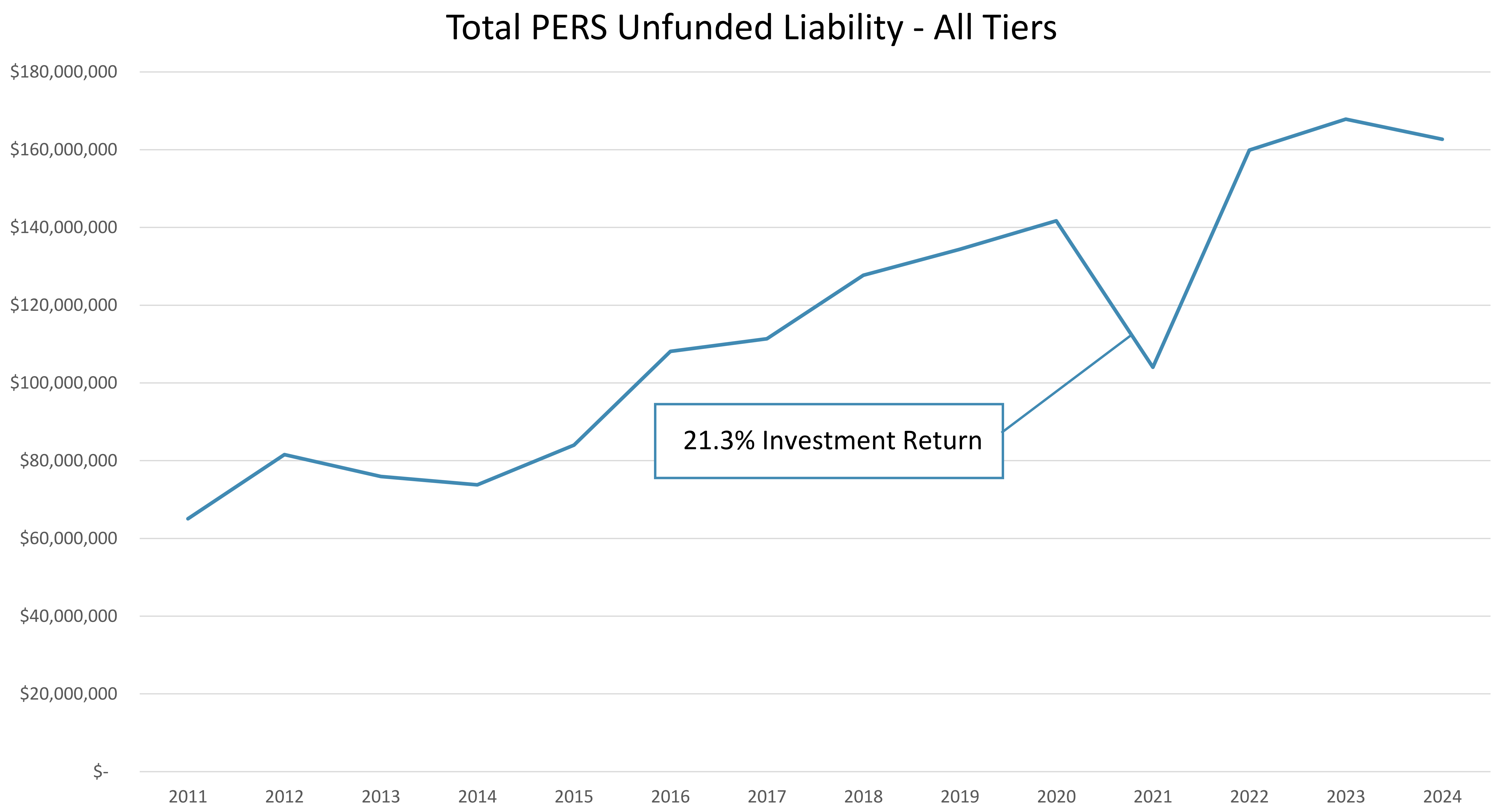
Fiscal Year	PERS Fixed Cost	General Fund Portion
2017	$0	$0
2018	$4,258,259	$1,756,018
2019	$5,551,035	$2,306,690
2020	$6,933,781	$2,756,485
2021	$8,013,172	$3,216,285
2022	$9,313,401	$3,716,497
2023	$10,347,298	$4,082,969
2024	$9,949,384	$3,947,504
2025	$11,841,172	$4,714,575
2026	$12,612,084	$4,837,694
2027	$14,091,190	$5,144,881
TOTAL	**$92,910,776**	**$36,479,598**



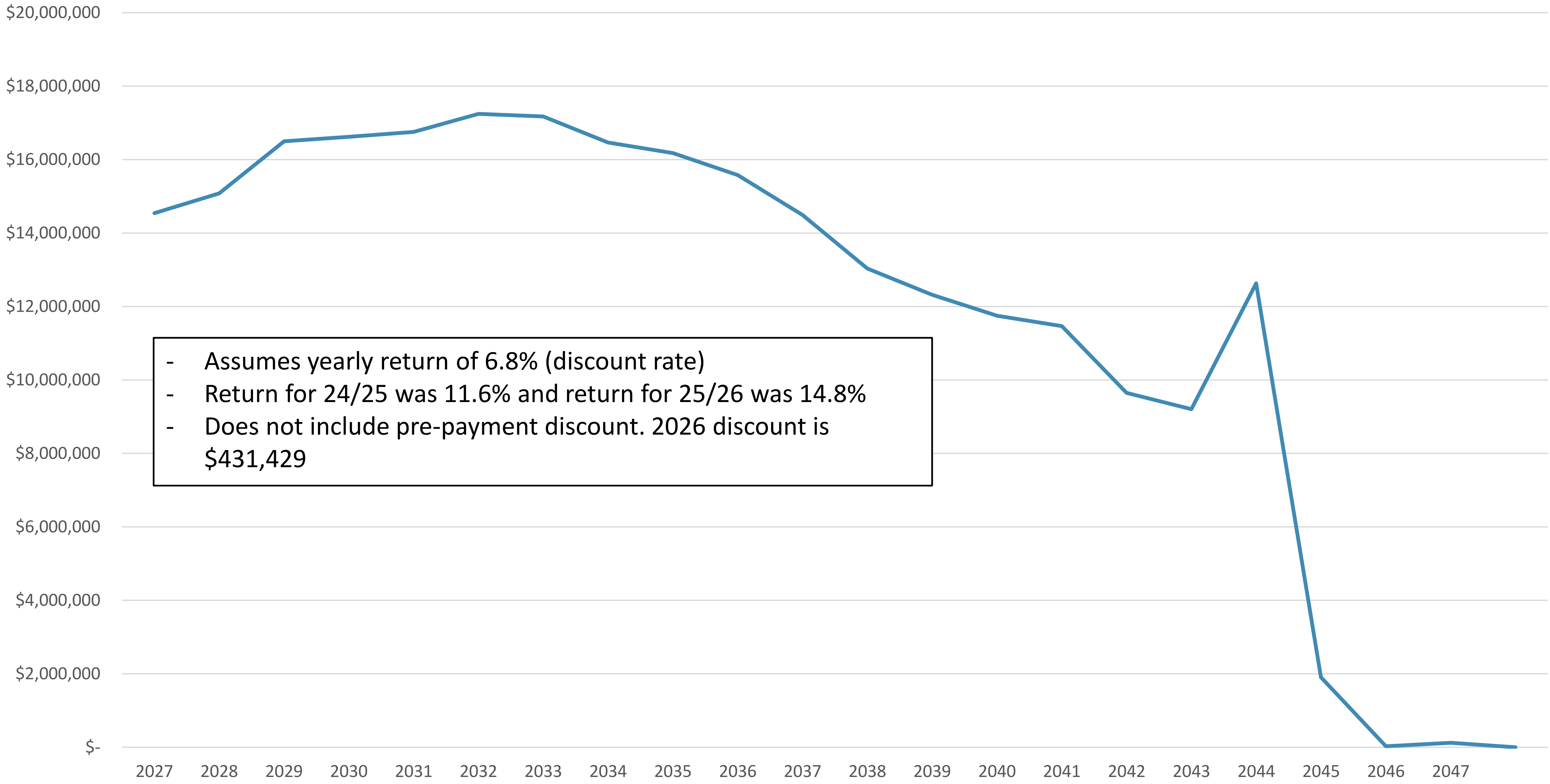
In FY 26-27, 37% of PERS Fixed is charged to General Fund Departments

Unfunded Liability Analysis

	2023	2024
Accrued Liability	$500,506,307	$522,319,888
Value of Assets	$332,645,903	$359,620,405
Unfunded Accrued Liability	$167,860,404	$162,699,483
Funded Ratio	66.5%	68.9%


Total PERS Unfunded Liability - All Tiers
$180,000,000
$160,000,000
$140,000,000
$120,000,000
$100,000,000
$80,000,000
$60,000,000
$40,000,000
$20,000,000
$-
21.3% Investment Return
2011
2012
2013
2014
2015
2016
2017
2018
2019
2020
2021
2022
2023
2024

CalPERS UAL Amortization Schedule



- Assumes yearly return of 6.8% (discount rate)
- Return for 24/25 was 11.6% and return for 25/26 was 14.8%
- Does not include pre-payment discount. 2026 discount is $431,429

Accrued Liabilities - Miscellaneous Group

Accrued Liabilities	Classic (pre-2013)	PEPRA
Active Members	$59,742,841	$20,380,838
Transferred Members	$17,114,761	$2,742,222
Separated Members	$14,394,627	$3,298,093
Retired Members and Beneficiaries	$247,835,896	$1,662,119
TOTAL	**$339,088,125**	**$28,083,272**

Accrued Liabilities - Safety Group

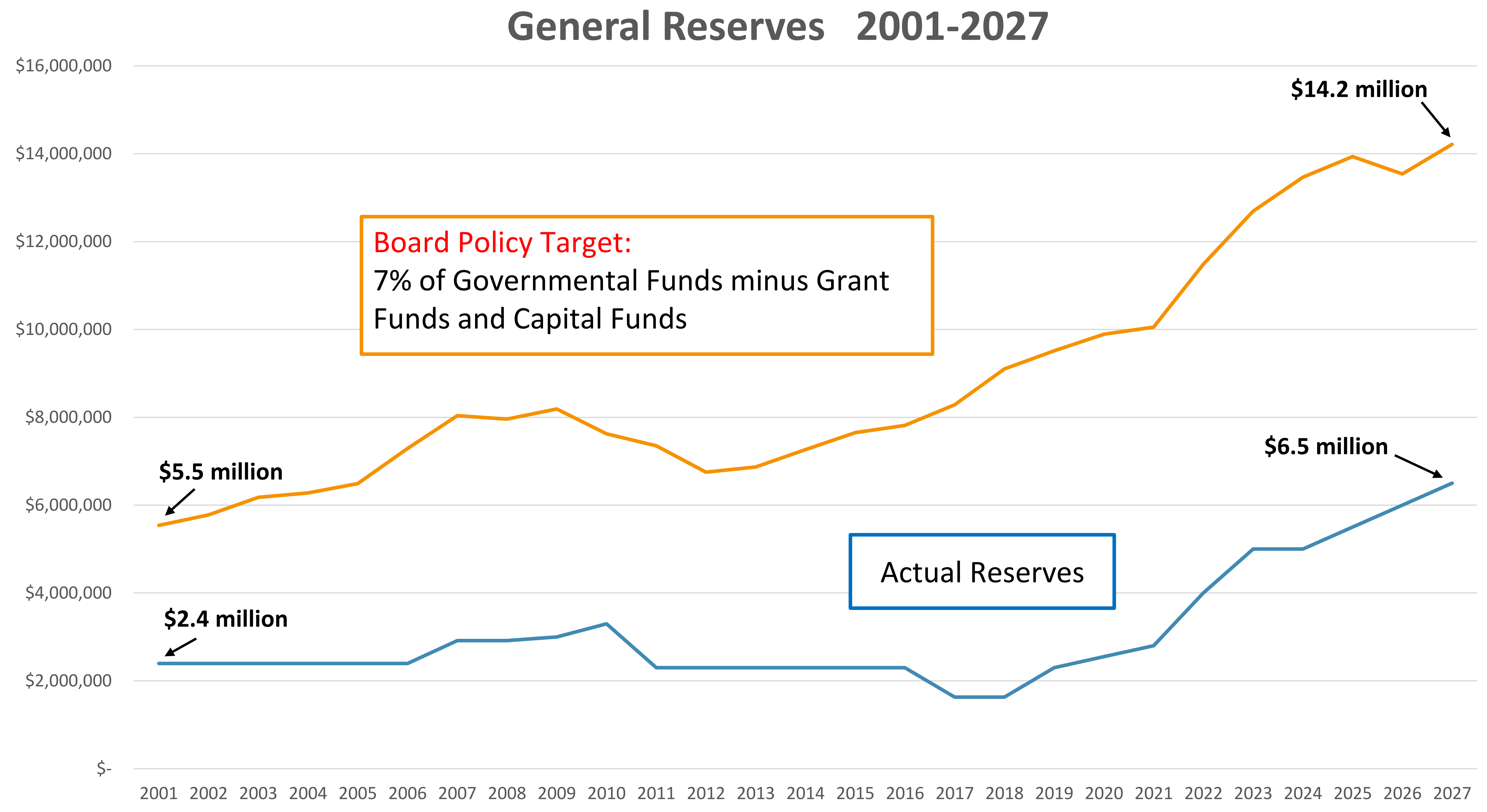
Accrued Liabilities	Classic (pre-2013)	PEPRA
Active Members	$36,377,887	$7,919,274
Transferred Members	$5,926,067	$756,528
Separated Members	$2,551,471	$579,541
Retired Members and Beneficiaries	$97,348,296	$3,689,427
TOTAL	**$142,203,721**	**$12,944,770**

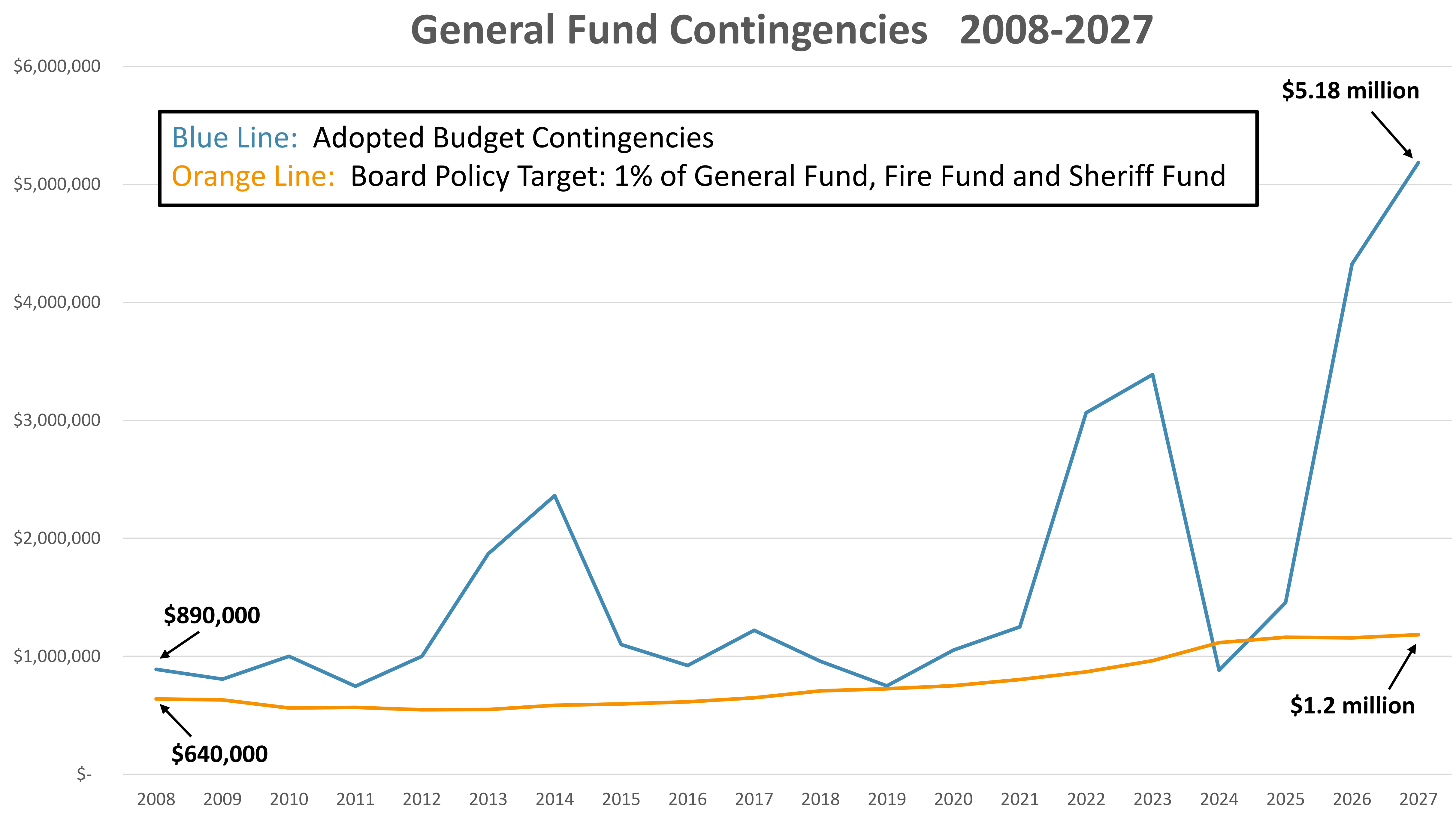
Options to address the Unfunded Liability

	2023	2024	2025	2026	TOTAL
Additional Payment	$1,000,000	$1,000,000	$500,000	$500,000	$3,000,000
Section 115 Trust Contribution	$1,000,000	$1,000,000	$500,000	$0	$2,500,000

Debt Service

Description	Original Amount	Balance as of June 30, 2026	Payment in FY 26-27	Interest Rate
Jamestown Mine Site Cleanup	$6,195,000	$3,130,000	$345,000	4.5%
Pension Bonds—Side fund Pay Off Tier 1	$8,205,000	$4,324,000	$950,000	6.75%
Law & Justice Bond	$21,640,000	$16,220,000	$1,366,500	4%
Total	**$36,040,000**	**$21,706,307**	**$2,661,500**	


General Reserves 2001-2027
$16,000,000
$14,000,000
$12,000,000
$10,000,000
$8,000,000
$6,000,000
$4,000,000
$2,000,000
$-
2001 2002 2003 2004 2005 2006 2007 2008 2009 2010 2011 2012 2013 2014 2015 2016 2017 2018 2019 2020 2021 2022 2023 2024 2025 2026 2027
$14.2 million
Board Policy Target:
7% of Governmental Funds minus Grant Funds and Capital Funds
$5.5 million
$6.5 million
Actual Reserves
$2.4 million


General Fund Contingencies 2008-2027
$6,000,000
$5,000,000
$4,000,000
$3,000,000
$2,000,000
$1,000,000
$-
Blue Line: Adopted Budget Contingencies
Orange Line: Board Policy Target: 1% of General Fund, Fire Fund and Sheriff Fund
$5.18 million
$890,000
$640,000
$1.2 million
2008
2009
2010
2011
2012
2013
2014
2015
2016
2017
2018
2019
2020
2021
2022
2023
2024
2025
2026
2027

New Capital Projects in Adopted Budget:

(funded by General Fund fund balance)

TGH Elevator #1 modernization	$350,000
TGH Elevator #3 replacement	$500,000
Building Security	$400,000
Admin New HVAC for NOC	$50,000
Pioneer Park septic leech field repair	$90,000
Patterson Park septic leech field repair	$90,000
Total	$1,480,000

General Fund Beginning Fund Balance

Beginning Fund Balance	$10,809,977
Required Contingencies	-$1,200,000
General Reserves	-$500,000
Repayment for Yaney Courthouse Elevator loan	-$518,750
Amount Remaining	$8,591,227
Moving out of leased spaces	-$1,500,000
New Capital Projects	-$1,480,000
Rebudget to Capital	-$604,724
Extra Transfer out to Roads	-$725,000
Departmental one-time needs	-$47,494
Dove Fire	-$250,054
Extra amount in Contingencies	-$3,983,955
Amount Remaining covering operating costs	$0

General Fund Beginning Fund Balance

Recommended Budget fund balance covering operations	$2,137,276
Increased general revenues*	-$1,688,724
Adjusted salaries and benefits	-$683,894
Remaining adjustments	+$235,342
Amount Remaining covering operating costs	$0

* FY 25/26 revenues came in $1.45 million higher than budgeted

Position Requests

Department	Action	FTE	Position	Notes
CAO	Delete	1.0	Deputy County Administrative Officer	
Probation	Delete	1.0	Supervising Probation Officer	Added at Recommended Budget
Behavioral Health	Add	1.0	Certified Peer Specialist III	
Behavioral Health	Convert	1.0	Program Specialist	
	to	1.0	Staff Services Analyst I/II/Sr	
County Jail	Add	1.0	Sheriff’s Program Specialist	Paid for by CCP

Staff Seeks Board Direction On:

1. Approval of the new capital projects
2. Allocation of the Extra Contingencies amount of $3,983,955
3. Any additional budget action