

Division: Overall County

Program Characteristics:

Program Description

A full list of cash transfers in the County's budget can be found in the Summaries section of Volume 1 of the Budget.

This offer accounts for the General Fund contingency, which is established at \$1.6 million. The General Fund contingency also contains \$22.2 million for a Business Income Tax reserve set at 12% of anticipated revenues.

This offer accounts for the 12% General Fund revenue reserve as described in the Financial & Budget Policies. The Risk Fund contingency (\$18.5 million) and unappropriated balance are recorded here.

Video Lottery Fund resources of \$6.8 million and contingency of \$0.7 million are recorded in this offer, while expenditures are reported in departmental program offers where they are spent.

Equity Statement

The Budget Office is dedicated to developing a transparent budget process by making budget data publicly accessible and easy to understand. This process helps County leaders carefully direct resources to promote fairness, fix historic inequities, and meet the varied needs of everyone in the community. This commitment is supported by training on budget development and through financial analysis and forecasting.

Revenue/Expense Detail

	2026 General Fund	2026 Other Funds	2027 General Fund	2027 Other Funds
Debt Service	\$0	\$0	\$0	\$0
Cash Transfers	\$9,311,335	\$14,520	\$13,007,579	\$1,400,138
Unappropriated & Contingency	\$104,800,093	\$119,262,414	\$108,178,325	\$123,709,306
Total GF/non-GF	\$114,111,428	\$119,276,934	\$121,185,904	\$125,109,444
Total Expenses:	\$233,388,362		\$246,295,348	
Program FTE	0.00	0.00	0.00	0.00
Program Revenues				
Intergovernmental	\$0	\$6,671,469	\$0	\$6,838,255
Financing Sources	\$5,907,848	\$0	\$4,200,138	\$508,004
Interest	\$0	\$3,500,000	\$0	\$3,700,000
Beginning Working Capital	\$95,000	\$121,866,220	\$0	\$125,252,305
Total Revenue	\$6,002,848	\$132,037,689	\$4,200,138	\$136,298,564

Performance Measures

Performance Measure	FY25 Actual	FY26 Estimate	FY27 Target
% of reserve goal met	100%	100%	100%
Moody's Bond Rating	no change	no change	no change