

General Fund Forecast FY25-26 through FY55-56

As of 05-19-2026 / FY25-26 Projections & FY26-27 Proposed Budget Loaded

	Audited	Projected	Proposed	Debt Balloon	Debt				Final	
	FY24-25	FY25-26	Yr 1 FY26-27	Payment Yr 2 FY27-28	Payoff Yr 3 FY28-29	Yr 4 FY29-30	Yr 5 FY30-31	Yr 28 FY53-54	CH Year Yr 29 FY54-55	Yr 30 FY55-56
Beginning Fund Balance	98,967,746	108,741,742	106,427,382	96,117,550	90,905,819	85,922,253	90,545,319	323,134,558	353,975,975	389,746,054
Taxes	165,394,122	172,150,000	179,041,000	183,217,616	190,453,121	197,978,045	204,765,835	498,718,047	518,573,569	539,223,312
Federal, State, Local, All Other Gifts & Donations	25,706,940	27,455,756	28,579,472	28,638,942	28,709,813	28,782,111	28,708,183	31,025,174	31,143,606	31,264,383
Charges, Fees, License, Permits	48,312,176	52,634,767	55,326,082	57,033,015	58,797,020	60,618,720	62,500,036	127,778,832	131,874,884	136,106,780
All Other Revenue Resources	48,245,871	46,405,748	46,918,749	48,441,831	50,050,211	51,747,538	53,495,175	120,863,986	125,386,405	130,094,048
Other Interfund Transfers	1,102,873	1,456,926	1,531,608	1,537,016	1,583,127	1,630,621	1,679,539	3,314,716	3,414,158	3,516,582
GF Support Transfer Revenue	138,980,802	143,752,098	148,800,382	153,134,393	157,728,425	162,460,278	167,334,086	330,248,296	340,155,745	350,360,417
Operating Revenue	427,742,785	443,855,295	460,197,293	472,002,814	487,321,717	503,217,313	518,482,854	1,111,949,051	1,150,548,367	1,190,565,521
Personnel Services	191,939,037	200,574,183	207,880,809	212,805,118	222,311,117	232,262,109	242,453,658	616,842,213	641,506,285	667,156,632
Materials and Services	51,110,640	52,918,275	59,967,255	61,505,203	63,092,284	64,724,397	66,402,867	121,527,150	124,838,691	128,246,237
Capital Outlay	2,087,832	3,140,217	568,941	2,636,201	2,636,201	2,636,201	2,636,201	2,636,201	2,636,201	2,636,201
Special Payments	4,860,506	6,183,473	5,759,943	5,763,948	5,768,074	5,772,323	5,776,699	5,922,995	5,931,892	5,941,055
Other Transfers Out		707,000	891,074	917,806	945,340	973,701	1,002,912	1,979,333	2,038,713	2,099,874
GF Support Transfer Departments	157,995,461	158,818,407	162,536,103	165,526,464	168,706,778	172,812,257	177,017,643	307,739,210	315,228,044	322,899,118
GF Support Transfer Debt	4,775,313	4,892,087	12,209,000	9,379,100	2,251,600					
Operating Expense	412,768,789	427,233,642	449,813,125	458,533,840	465,711,394	479,180,988	495,289,980	1,056,647,101	1,092,179,825	1,128,979,117
Net Operating Income (Loss)	14,973,996	16,621,653	10,384,168	13,468,974	21,610,323	24,036,325	23,192,874	55,301,950	58,368,541	61,586,404
Courthouse - Capital	1,787,850	10,896,829	10,896,829	10,896,829	10,896,829	10,896,829	10,896,829	10,896,829	9,109,983	
Courthouse - O&M		3,496,185	3,566,108	3,637,430	3,710,179	3,784,382	3,860,070	6,086,942	5,691,290	2,902,558
Courthouse - Replacement Reserve			3,008	23,441	104,846	331,403	153,776	700,025	880,150	-
Courthouse - Other	180,000	150,000	2,528,055	2,368,578	2,433,636	2,500,645	2,569,664	4,876,737	5,017,040	5,161,552
Courthouse Annual Pymt Transfer	1,967,850	14,543,014	16,994,000	16,926,279	17,145,490	17,513,259	17,480,339	22,560,533	20,698,463	8,064,110
Fund 420 Capital Projects	3,232,150	3,000,000	3,000,000	1,054,426	8,748,400	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
Fund 420 Capital Project Reserves		1,500,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000
Other Capital Projects Transfer	3,232,150	4,500,000	3,700,000	1,754,426	9,448,400	1,900,000	1,900,000	1,900,000	1,900,000	1,900,000
Courthouse/Capital Projects Transfer	5,200,000	19,043,014	20,694,000	18,680,705	26,593,890	19,413,259	19,380,339	24,460,533	22,598,463	9,964,110
Ending Fund Balance	108,741,742	106,320,381	96,117,550	90,905,819	85,922,253	90,545,319	94,357,854	353,975,975	389,746,054	441,368,348
Contingency - 5% of Operating	20,638,439	21,361,682	23,525,356	23,860,727	24,615,264	24,929,712	25,733,516	54,055,382	55,738,914	56,947,161
Reserves - 10% of Taxes, Fees, Fines & Permits	18,674,532	20,412,343	21,251,644	21,774,447	22,606,880	23,471,998	24,267,278	57,796,030	60,045,577	62,383,763
Unappropriated Ending Fund Balance	69,428,770	64,546,356	51,340,549	45,270,645	38,700,109	42,143,608	44,357,059	242,124,564	273,961,562	322,037,423

General Fund Forecast FY25-26 through FY55-56

Assumptions:

3% GFS Escalator for FY26-27
 \$711k A&T Ongoing Starting FY26-27
 \$500k to DA Ongoing Starting FY26-27
 \$1.648M CCSO Ongoing Starting FY26-27
 2.0% Vacancy factor
 99.5% usage of GF Support Transfer
 3.7% Personnel COLA (2.7% CPI + 1% Merit)
 3.0% CPI applied to:
 Personnel COLA (CPI + 1% Merit)
 Materials & Services
 Capital Outlay
 General Fund Support
 Cost Allocations (revenue and expense)
 PERS rate increases based on 10-2024 Actuarial Report

Adjustments/Notes:

FY25-26 Current Year: Beginning Fund Balance is (\$1.3M) less than budgeted
 1x funding of \$884K for settlement agreements
 1x funding of \$100K SNAP assistance

FY26-27 Forecast Yr 1: Reduction of \$500K for Old Courthouse work orders and utilities
 \$7.3M 2012 PSB-Sheriff Training Center payoff
 \$150k added for Courthouse operational costs

FY27-28 Forecast Yr 2: \$6.8M balloon payment for 2020 PDX Milwaukee Light Rail

FY28-29 Forecast Yr 3: 1x funding of \$8.0M for Redland Road Improvements (*estimated cost*)

FY37-38 Forecast Yr 12: PERS projected to reach 100% funded status and rates begin to drop

Ending Fund Balance vs 5% Contingency

