

**SNOHOMISH COUNTY COUNCIL**  
Special Meeting – April 13, 2026, 8:00 AM – 11:00 AM  
2027/2028 Budget Process-Council  
**A G E N D A**

**COUNCIL DISCUSSION**

- I. Budget Calendar/Processes (Jim)**
  - a. Potential Adoption Day**
  - b. Department Presentations - Content & Schedule**
  - c. Budget Pause - ECAF Processing**
  
- II. Improvements to Budget Process (All)**
  
- III. Council Office Budget (Heidi)**
  
- IV. 6-Year Forecast Discussion**
  - a. General Fund (Jim)**
    - 1. Structural Deficit: Budget vs Actuals 2025**
    - 2. Revenue Considerations: Banked Capacity/PSEST**
    - 3. Expense Considerations: Strategic Vacancy Management/Early Retirement**
  - b. REET 1 & 2 (Jim/Nicole)**
    - i. Council Projects**
    - ii. Use of REET for nuisance properties**
  - c. Road Fund (Jim/Deb)**
  - d. CD/MH (Jim/Cynthia)**
  
- V. Program Descriptions & Legal Mandates Summary (Analyst Team)**
  
- VI. Council processes & service projects (Council)**
  - a. Council Booth @ Family Day**

**BUDGET CALENDAR/PROCESSES**

## 2027-2028 Biennial Budget Key Dates

Date	Action
Tuesday, September 1, 2026	Last day for standing committee meetings
Friday, September 4, 2026	Deadline for budget delivery from Executive
Tuesday, September 15, 2026	Budget ordinances introduced
Wednesday, September 16, 2026	Set time and date set for first public hearing
Tuesday, October 6 through Friday, October 9, 2026	Department presentations
Wednesday, October 7, 2026	Community Budget Forum, 6:00
Tuesday, October 20, 2026	Initial public hearings on budget ordinances at 10:30 & 6:00
Wednesday, October 28, 2026	First draft of proposed Council amendment discussed at GLS
Wednesday, November 4, 2026	Final draft of proposed Council amendment discussed at GLS
Tuesday, November 10, 2026	Public hearing on council budget for possible adoption
Wednesday, November 11, 2026	Veteran's Day Holiday
Tuesday, November 17 through Thursday, November 19, 2026	Councilmembers at WSAC
Thursday November 26, 2026	Thanksgiving Day Holiday
Friday, November 27, 2026	Native American Heritage Day Holiday
Monday, November 30, 2026	Deadline for budget adoption



# Dept., Office or Court Name

2027-2028 Council Budget Presentation

# Departmental Expenditure Budget

FUND	DIVISION/PROGRAM	2025-2026 ADOPTED	2027-2028 PROPOSED	CHANGE
XXX		\$0,000	\$0,000	\$0,000
XXX		\$0,000	\$0,000	\$0,000
XXX		\$0,000	\$0,000	\$0,000
XXX		\$0,000	\$0,000	\$0,000
XXX		\$0,000	\$0,000	\$0,000
XXX		\$0,000	\$0,000	\$0,000
XXX		\$0,000	\$0,000	\$0,000
XXX		\$0,000	\$0,000	\$0,000
XXX		\$0,000	\$0,000	\$0,000
	TOTAL	\$0,000	\$0,000	\$0,000

# Departmental Revenue Budget

FUND	DIVISION/PROGRAM	2025-2026 ADOPTED	2027-2028 PROPOSED	CHANGE
XXX		\$0,000	\$0,000	\$0,000
XXX		\$0,000	\$0,000	\$0,000
XXX		\$0,000	\$0,000	\$0,000
XXX		\$0,000	\$0,000	\$0,000
XXX		\$0,000	\$0,000	\$0,000
XXX		\$0,000	\$0,000	\$0,000
XXX		\$0,000	\$0,000	\$0,000
XXX		\$0,000	\$0,000	\$0,000
	TOTAL	\$0,000	\$0,000	\$0,000

# Departmental FTE Report

FUND	DIVISION/PROGRAM	2026 ADOPTED	2027 PROPOSED	2028 PROPOSED
XXX		0	0	0
XXX		0	0	0
XXX		0	0	0
XXX		0	0	0
XXX		0	0	0
XXX		0	0	0
XXX		0	0	0
XXX		0	0	0
	TOTAL	0	0	0

# Departmental Budget Allocation

CATEGORY	DEPARTMENT	2025-2026 ADOPTED	2027-2028 PROPOSED	CHANGE
Salaries		0%	0%	0%
Benefits		0%	0%	0%
Supplies		0%	0%	0%
Prof. Svcs.		0%	0%	0%
Capital		0%	0%	0%
Interfund		0%	0%	0%

## Successes & Challenges

**Please provide a brief description of a recent success or overcome challenge:**

- *Answer here*

**Please provide a list of non-budget challenges facing your programs in the upcoming biennial budget cycle:**

- *Answer here*

# 2027 CIP Budget Questions

- For CIP Presentations Only
- What changes are included in the 2027 6-year CIP from the 2026 6-year CIP in terms of projects and associated funding sources? Please note projects completed/accomplished.
- Please connect your 2027 6-year CIP to the County's Comprehensive Plan CFP.
- What grants have been applied for and what dollar amount do you anticipate receiving?

## **IMPROVEMENTS TO BUDGET PROCESS**

IMPROVEMENTS TO BUDGET PROCESS

Idea	Comments	Responsible Party	Category
Single location for all approved amendments	Folder on Teams, one person to share, naming conventions, give clerks access	Nicole	Amendments
Clear summary on amendment impacts/intent	use questica? Is there a risk of finance team access? Creation of a summary header that includes things like: net fiscal impact, high level summary, data for entry	Nicole	Amendments
High level Council Amendment with back side for data entry	create an auto populated high level spreadsheet from data	Nicole	Amendments
1-year update on prior year funding and efficacy	turn them into budget notes/conditions with a table that includes required update frequency? Add prompt to amendment summary?	Nicole	Amendments
Discussion on prioritization of amendment work by analysts	first in / first out; timing contingent on responses from Departments, CM, etc.	Jim	Budget Retreat
How to make it easier on analysts?		All	Budget Retreat
Open budget with a reminder of agreements made at the annual retreat		Jim	Organization
Finance Analyst works backward to identify the ideal adoption date	using veto considerations, certifications, data entry, etc., back into the date	Jim	Organization
Simple presentation on tax impacts at each meeting where we have tax discussions		Jim	Organization
Earlier notice to CM on amendment deadlines	Use SCO-FrontDesk calendar for scheduling once budget calendar is finalized	Jill/Jim	Organization
Streamline Tracking Sheets		Analyst Team	Organization
Budget Presentation Question: if you are continuing a prior year's new program, add outcomes/accomplishments		Jim/Departments	Organization
Amendment Quality Control	where we store, review for spelling and content. Develop a process for drafting, finalization, publication, and getting them to the Council/Clerks	Jim/Analyst Team	Organization
Amendment Training		Nicole	Organization
Better availability of amendments when ok to share		Analyst Team	Amendments
Staff reports on amendments, or more clear description of what amenddment does		Analyst Team	Amendments
Do better at balancing workload-asking for help		Jim	Organization
How to resolve conflicting legal advice		Analyst Team	Organization
What can CMs do to make it easier for analysts		Analyst Team	Organization
Agenda updates-better distribution of ordinances/amendments to CMs		Jim	Amendments
Following year follow-up on items CMs request, i.e. additional money for fair concerts		Analyst Team	Organization

**COUNCIL OFFICE BUDGET**

## **6-YEAR FORECAST DISCUSSION**

**GENERAL FUND 6 YR PROJECTION**

2025-26 General Fund 6yr Plan -- 4th Qtr Report										
	2025-26 Biennial				2027-28 Biennial		2029-30 Biennial			
	Actuals 2023	Actuals 2024	Prelim Actuals 2025	Remaining 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Growth Rate	
Beginning Uncommitted Fund balance	\$ 94,551,366	\$ 93,476,207	\$ 108,283,769	\$ 71,423,933	\$ 32,362,120	\$ 21,224,104	\$ 11,077,719	\$ 1,981,070		
<b>REVENUES:</b>										
Taxes	\$ 198,982,711	\$ 202,371,037	\$ 209,752,174	\$ 218,303,253	\$ 226,162,170	\$ 234,304,008	\$ 242,738,952	\$ 251,477,554	3.60%	
Licenses & Permits	4,015,118	3,423,747	3,136,213	3,245,981	3,359,590	3,477,176	3,598,877	3,724,837	3.50%	
Intergovernmental	24,524,841	25,783,505	24,468,188	25,202,233	25,958,300	26,737,049	27,539,161	28,365,336	3.00%	
Charges for Service	47,798,143	71,005,165	47,367,023	48,551,198	49,764,978	51,009,103	52,284,330	53,591,438	2.50%	
Fines & Forfeits	3,824,986	4,116,295	4,661,974	4,778,523	4,897,986	5,020,436	5,145,947	5,274,595	2.50%	
Miscellaneous	22,914,565	23,217,039	23,732,610	22,800,578	22,826,604	23,353,801	23,904,722	24,480,434	4.50%	
Interfund Transfers	6,569,466	8,355,281	6,148,390	6,271,358	6,396,785	6,524,721	6,655,215	6,788,319	2.00%	
<b>TOTAL REVENUES</b>	<b>\$ 308,629,830</b>	<b>\$ 338,272,069</b>	<b>\$ 319,266,572</b>	<b>\$ 329,153,123</b>	<b>\$ 339,366,413</b>	<b>\$ 350,426,292</b>	<b>\$ 361,867,203</b>	<b>\$ 373,702,515</b>		
<b>EXPENDITURES:</b>										
Salaries & Wages	\$ 143,256,808	\$ 150,817,124	\$ 162,089,369	\$ 176,759,115	\$ 177,738,799	\$ 182,182,269	\$ 186,736,826	\$ 191,405,247		
Personnel Benefits	51,424,355	52,891,396	57,100,463	\$ 63,396,164	\$ 64,213,782	67,379,522	70,701,332	74,186,908		
Supplies	4,784,210	5,144,954	3,792,123	\$ 5,727,677	\$ 4,736,890	4,831,628	4,928,261	5,026,826	2.00%	
Other Services & Charges	44,925,498	49,427,676	54,275,961	\$ 33,294,098	\$ 41,476,053	42,305,574	43,151,685	44,014,719	2.00%	
Capital Outlays	1,644,507	851,675	2,268,674	\$ (1,965,828)	\$ 152,423	152,423	152,423	152,423	0.00%	
Interfund Payments	62,482,646	63,612,451	75,444,370	\$ 83,576,911	\$ 67,524,113	69,212,215	70,942,521	72,716,084	2.50%	
<b>EXPENDITURE TOTAL</b>	<b>\$ 308,518,024</b>	<b>\$ 322,745,277</b>	<b>\$ 354,970,959</b>	<b>\$ 360,788,138</b>	<b>\$ 355,842,060</b>	<b>\$ 366,063,631</b>	<b>\$ 376,613,048</b>	<b>\$ 387,502,206</b>		
Projected Current Yr Under-Expenditure				10,497,386	5,337,631	5,490,954	5,649,196	5,812,533	1.50%	
Additional reduction to achieve/(Overspend Expected)				(17,229,341)						
Allocate (in)out to Revenue Stabilization	1,186,964	719,230	1,155,449	548,745	-	-	-	-		
Ending Uncommitted Fund Balance	\$ 93,476,207	\$ 108,283,769	\$ 71,423,933	\$ 32,362,120	\$ 21,224,104	\$ 11,077,719	\$ 1,981,070	\$ (6,006,088)		
<i>Uncommitted fund balance as %</i>	<i>33.51%</i>	<i>35.85%</i>	<i>21.65%</i>	<i>10.34%</i>	<i>6.57%</i>	<i>3.33%</i>	<i>0.58%</i>	<i>-1.69%</i>		
Ending Revenue Stabilization	13,226,576	13,945,806	15,101,255	15,796,097	15,796,097	15,796,097	15,796,097	15,796,097		
Total Fund Balance	\$ 106,702,783	\$ 122,229,575	\$ 86,525,188	\$ 48,158,217	\$ 37,020,201	\$ 26,873,816	\$ 17,777,167	\$ 9,790,009		
<i>Total fund balance as %</i>	<i>38.26%</i>	<i>40.47%</i>	<i>26.23%</i>	<i>15.38%</i>	<i>11.47%</i>	<i>8.07%</i>	<i>5.17%</i>	<i>2.76%</i>		

STRUCTURAL DEFICIT

	2025	2026	2027	2028	2029	2030
Revenue	\$ 319,266,572.00	\$ 329,153,123.00	\$ 339,366,413.00	\$ 350,426,292.00	\$ 361,867,203.00	\$ 373,702,515.00
Expenses	\$ 354,970,959.00	\$ 367,120,093.00	\$ 350,504,429.00	\$ 360,572,677.00	\$ 370,963,852.00	\$ 381,689,673.00
Net	\$ (35,704,387.00)	\$ (37,966,970.00)	\$ (11,138,016.00)	\$ (10,146,385.00)	\$ (9,096,649.00)	\$ (7,987,158.00)
Adjustments			\$ (17,768,815.00)	\$ (17,768,815.00)	\$ (17,768,815.00)	\$ (17,768,815.00)
Deficit			\$ (28,906,831.00)	\$ (27,915,200.00)	\$ (26,865,464.00)	\$ (25,755,973.00)

Adjustments	
Corrections OT	\$ 2,600,000.00 Salaries & Wages
OPD	\$ 3,000,000.00 Other Services & Charges
Salaries	\$ 6,200,000.00 Salaries & Wages
Benefits	\$ 6,400,000.00 Personnel Benefits
One-Time	\$ (3,100,000.00) Other Services & Charges
Underexpenditure	\$ 2,668,815.00 Underexpenditure
	<u>\$ 17,768,815.00</u>

BUDGET vs ACTUALS

Department	Total Budget	Spent Through	
		3-31-2026	% Remaining
Executive	\$ 26,752,155.00	\$ 13,237,228.00	50.52%
Legislative	\$ 11,314,504.00	\$ 7,047,344.00	37.71%
Human Services	\$ 271,295,156.00	\$ 120,429,841.00	55.61%
Planning & Development Services	\$ 53,813,381.00	\$ 32,274,068.00	40.03%
Public Works	\$ 569,004,969.00	\$ 286,690,800.00	49.62%
Office of Hearings Administration	\$ 1,878,650.00	\$ 1,177,289.00	37.33%
Conservation & Natural Resources	\$ 318,978,068.00	\$ 100,905,959.00	68.37%
Assessor	\$ 19,649,112.00	\$ 12,781,993.00	34.95%
Auditor	\$ 28,236,832.00	\$ 14,562,692.00	48.43%
Finance	\$ 216,012,265.00	\$ 144,894,484.00	32.92%
Human Resources	\$ 12,879,677.00	\$ 7,324,033.00	43.13%
Information Services	\$ 130,761,633.00	\$ 54,996,361.00	57.94%
Health Department	\$ 71,727,639.00	\$ 39,640,582.00	44.73%
Nondepartmental	\$ 262,355,829.00	\$ 87,906,557.00	66.49%
Debt Service	\$ 64,880,077.00	\$ 31,603,193.00	51.29%
Facilities Management	\$ 146,127,722.00	\$ 79,791,163.00	45.40%
Pass-Through Grants	\$ 265,500,451.00	\$ 111,876,944.00	57.86%
Airport	\$ 165,051,723.00	\$ 59,542,402.00	63.93%
Treasurer	\$ 10,119,127.00	\$ 6,142,904.00	39.29%
District Court	\$ 31,247,249.00	\$ 20,458,622.00	34.53%
Sheriff-Law Enforcement	\$ 183,508,831.00	\$ 112,365,831.00	38.77%
Prosecuting Attorney	\$ 78,154,327.00	\$ 48,908,045.00	37.42%
Office of Public Defense	\$ 40,021,017.00	\$ 32,725,564.00	18.23%
Medical Examiner	\$ 9,930,913.00	\$ 6,505,288.00	34.49%
Superior Court	\$ 70,138,485.00	\$ 43,890,914.00	37.42%
Clerk	\$ 21,269,676.00	\$ 13,309,644.00	37.42%
Sheriff-Corrections	\$ 137,362,129.00	\$ 92,318,031.00	32.79%
Dept of Emergency Management	\$ 49,505,682.00	\$ 17,826,486.00	63.99%
<b>Total</b>	<b>\$ 3,267,477,279.00</b>	<b>\$ 1,601,134,262.00</b>	<b>51.00%</b>

% of biennium remaining 37.50%

BUDGET vs ACTUALS - GENERAL FUND

Department	GF Budget	Spent Through	
		3-31-2026	% Remaining
Executive	\$ 8,877,291.00	\$ 5,415,219.00	39.00%
Legislative	\$ 11,314,504.00	\$ 7,047,344.00	37.71%
Human Services	\$ 11,563,165.00	\$ 7,413,082.00	35.89%
Planning & Development Services	\$ 11,016,139.00	\$ 7,236,200.00	34.31%
Public Works	\$ -	\$ -	
Office of Hearings Administration	\$ 1,878,650.00	\$ 1,177,289.00	37.33%
Conservation & Natural Resources	\$ 34,784,612.00	\$ 19,913,166.00	42.75%
Assessor	\$ 19,649,112.00	\$ 12,781,993.00	34.95%
Auditor	\$ 23,276,043.00	\$ 13,300,714.00	42.86%
Finance	\$ 14,299,685.00	\$ 18,714,046.00	-30.87%
Human Resources	\$ 9,875,269.00	\$ 5,495,753.00	44.35%
Information Services	\$ -	\$ -	
Health Department	\$ -	\$ -	
Nondepartmental	\$ 76,487,009.00	\$ 22,819,535.00	70.17%
Debt Service	\$ -	\$ -	
Facilities Management	\$ -	\$ -	
Pass-Through Grants	\$ -	\$ -	
Airport	\$ -	\$ -	
Treasurer	\$ 10,109,127.00	\$ 6,142,904.00	39.23%
District Court	\$ 30,335,317.00	\$ 19,771,143.00	34.82%
Sheriff-Law Enforcement	\$ 137,260,544.00	\$ 88,081,983.00	35.83%
Prosecuting Attorney	\$ 47,350,803.00	\$ 32,433,474.00	31.50%
Office of Public Defense	\$ 32,350,044.00	\$ 27,511,188.00	14.96%
Medical Examiner	\$ 8,766,749.00	\$ 5,828,609.00	33.51%
Superior Court	\$ 57,345,669.00	\$ 36,446,402.00	36.44%
Clerk	\$ 19,762,608.00	\$ 12,421,972.00	37.14%
Sheriff-Corrections	\$ 129,401,355.00	\$ 88,797,494.00	31.38%
Dept of Emergency Management	\$ 3,948,784.00	\$ 2,304,918.00	41.63%
<b>Total</b>	<b>\$ 699,652,479.00</b>	<b>\$ 441,054,428.00</b>	<b>36.96%</b>

% of biennium remaining **37.50%**

STRUCTURAL DEFICIT - REVENUE OPTIONS

	2025	2026	2027	2028	2029	2030
Revenue	\$ 319,266,572.00	\$ 329,153,123.00	\$ 339,366,413.00	\$ 350,426,292.00	\$ 361,867,203.00	\$ 373,702,515.00
Expenses	\$ 354,970,959.00	\$ 367,120,093.00	\$ 368,273,244.00	\$ 378,341,492.00	\$ 388,732,667.00	\$ 399,458,488.00
Net	\$ (35,704,387.00)	\$ (37,966,970.00)	\$ (28,906,831.00)	\$ (27,915,200.00)	\$ (26,865,464.00)	\$ (25,755,973.00)
	Additional Revenue					
Banked Capacity			\$ 2,000,000.00	\$ 4,000,000.00	\$ 4,000,000.00	\$ 4,000,000.00
PSEST			\$ 22,639,850.00	\$ 22,639,850.00	\$ 22,639,850.00	\$ 22,639,850.00
Total			\$ 24,639,850.00	\$ 26,639,850.00	\$ 26,639,850.00	\$ 26,639,850.00
Remaining Deficit			\$ (4,266,981.00)	\$ (1,275,350.00)	\$ (225,614.00)	\$ 883,877.00
Uncommitted Fund Balance	\$ 71,423,933.00	\$ 32,362,120.00	\$ 28,095,139.00	\$ 26,819,789.00	\$ 26,594,175.00	\$ 27,478,052.00
Revenue Stabilization	\$ 15,101,255.00	\$ 15,796,097.00	\$ 15,796,097.00	\$ 15,796,097.00	\$ 15,796,097.00	\$ 15,796,097.00
Total Fund Balance	\$ 86,525,188.00	\$ 48,158,217.00	\$ 43,891,236.00	\$ 42,615,886.00	\$ 42,390,272.00	\$ 43,274,149.00
Liquidity Target	\$ 47,358,089.66	\$ 44,697,320.08	\$ 46,081,437.22	\$ 47,511,297.82	\$ 49,059,680.88	\$ 50,661,408.42
Variance	\$ 39,167,098.34	\$ 3,460,896.92	\$ (2,190,201.22)	\$ (4,895,411.82)	\$ (6,669,408.88)	\$ (7,387,259.42)

STRATEGIC VACANCY - POTENTIAL SAVINGS

Department	Q1	Q2	Q3	Q4	Total		90-day Freeze	180-day freeze	Permanent	Ongoing
Assessor	2	0	3	1	6	Q1	\$ 1,012,518.00	\$ 2,025,036.00	\$ 3,543,813.00	
Auditor	3	1	2	0	6	Q2	\$ 1,035,018.40	\$ 2,070,036.80	\$ 2,587,546.00	
Clerk	4	1	2	2	9	Q3	\$ 877,515.60	\$ 1,316,273.40	\$ 1,316,273.40	
Corrections	5	8	8	4	25	Q4	\$ 281,255.00	\$ 281,255.00	\$ 281,255.00	
Council	0	1	0	1	2	Total	\$ 3,206,307.00	\$ 5,692,601.20	\$ 7,728,887.40	\$ 13,950,248.00
DCNR	1	2	4	1	8					
Dist Court	2	0	3	2	7					
DEM	1	0	1	0	2					
Executive	1	0	0	1	2					
Finance	1	2	2	0	5					
Prosecutor	8	2	2	7	19					
Sheriff	12	21	5	2	40					
Sup Court	4	7	6	3	20					
Treasurer	1	1	1	1	4					
Total	45	46	39	25	155					
Vacancies	22.5	23	19.5	12.5	77.5					

Assumptions:

Positions vacated at mid-point of quarter

1/2 of positions authorized to be filled by Council

All positions are GF funded, w/o grant or contract offset

Average salary & benefits of \$180,000/yr

Savings is for 2027 only

EARLY SEPARATION

Year	Employees	Cost
2020	5	\$ 95,926.83
2021	78	\$ 1,514,046.94
2022	32	\$ 640,094.66
Total	115	\$ 2,250,068.43

Mainly Roads and PDS. No DSA or Corrections Guild

**REAL ESTATE EXCISE TAX 1 (REET 1) FUND 191 SIX-YEAR PROJECTION**

**2025/26 PRELIM**

			updated 2/25/26		2.0%	-2.7%	1.2%	-0.3%
	Actual 2023	Actual 2024	Prelim Actual 2025	Projected 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030
<b>REVENUES:</b>								
REET I Revenues	\$ 10,097,101	\$ 12,109,664	\$ 11,993,064	\$ 11,500,000	\$ 11,730,000	\$ 11,408,000	\$ 11,541,000	\$ 11,502,000
Interest Revenues	653,094	168,529	231,020	222,000	350,000	340,000	350,000	350,000
<b>REVENUE TOTAL</b>	<b>\$ 10,750,195</b>	<b>\$ 12,278,193</b>	<b>\$ 12,224,084</b>	<b>\$ 11,722,000</b>	<b>\$ 12,080,000</b>	<b>\$ 11,748,000</b>	<b>\$ 11,891,000</b>	<b>\$ 11,852,000</b>
<b>EXPENDITURES:</b>								
Debt P380 2012A Refi CRI & Parks	\$ 236,600	\$ 233,800	\$ 235,800	\$ 232,400	\$ 228,800			
Debt P429 2015 Refi (2005A, 2005B, 2006)	658,589	660,632	661,015	656,012	420,000	420,000	420,000	420,000
Debt P439 2019 Bond, PII Courthse, Aumntm	1,695,000	1,699,500	1,696,000	1,694,750	983,750	983,750	983,750	763,800
Debt P439 2019 Refi Animal Shelter (2009B)	227,613	238,865	237,616	235,616	240,000	240,000		
Debt P449 2020A refi 800Mhz, Parks NIPS, CRI	2,573,861	2,556,202	2,670,110	2,644,487	1,490,000	1,490,000	1,490,000	1,490,000
Debt P459 2021A CRI	211,250	211,250	776,250	2,263,000	2,269,000	2,264,500	2,259,750	2,264,500
Debt P469 2021B Courthouse	3,756,235	3,915,637	4,075,438	4,233,388	2,350,000	2,350,000	2,350,000	2,350,000
<i>REET1 will continue to pay GF debt</i>					4,004,588	3,310,443	3,312,531	3,311,852
Precinct @ Bomarc, Elections, DJJC	11,800,000	900,000						
Jail intercom/camera replcmnt/repeater		1,500,000	103,000					
<b>EXPENDITURE TOTAL</b>	<b>\$ 21,159,148</b>	<b>\$ 11,915,886</b>	<b>\$ 10,455,229</b>	<b>\$ 11,959,653</b>	<b>\$ 11,986,138</b>	<b>\$ 11,058,693</b>	<b>\$ 10,816,031</b>	<b>\$ 10,600,152</b>
<b>FUND BALANCE:</b>	<b>\$ 21,159,148</b>							
Beginning Fund Balance	16,564,626	6,155,673	6,517,980	8,286,835	8,049,182	8,143,044	8,832,350	9,907,320
Increase (Decrease) in Fund Balance	(10,408,953)	362,307	1,768,855	(237,653)	93,862	689,307	1,074,969	1,251,848
<b>Ending Fund Balance</b>	<b>\$ 6,155,673</b>	<b>\$ 6,517,980</b>	<b>\$ 8,286,835</b>	<b>\$ 8,049,182</b>	<b>\$ 8,143,044</b>	<b>\$ 8,832,350</b>	<b>\$ 9,907,320</b>	<b>\$ 11,159,167</b>

**REAL ESTATE EXCISE TAX 2 (REET 2) FUND 191 FIVE YEAR PROJECTION**

			updated 2/25/26		2.0%	-2.7%	1.2%	-0.3%
REVENUES:	Actual 2023	Actual 2024	Prelim Actual 2025	Projected 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030
REET II Revenues	\$ 10,097,101	\$ 12,109,663	\$ 11,993,064	\$ 11,500,000	\$ 11,730,000	\$ 11,408,000	\$ 11,541,000	\$ 11,502,000
Interest Revenues	393,125	145,388	226,547	217,000	350,000	340,000	350,000	350,000
<b>REVENUE TOTAL</b>	<b>\$ 10,490,226</b>	<b>\$ 12,255,051</b>	<b>\$ 12,219,611</b>	<b>\$ 11,717,000</b>	<b>\$ 12,080,000</b>	<b>\$ 11,748,000</b>	<b>\$ 11,891,000</b>	<b>\$ 11,852,000</b>
<b>EXPENDITURES:</b>								
Debt P389 2011B CRI, Gun R, Equip	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Debt P380 2012A Refi CRI & Parks	140,400	-	-	-	-	-	-	-
Fd102 - Road Fund Capital Improvement Prog	3,912,000	538,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	\$ 1,000,000
Fd415 - SWM Capital	1,100,000	1,100,000	1,100,000	1,100,000	1,000,000	1,000,000	1,000,000	1,000,000
Community Parks-Acquisition/Development/Debt	140,783	300,500	1,445,000	365,000	2,345,000	1,100,000	-	590,000
Open Space/Preserve Parks-Development	100,000	200,000	-	-	530,000	-	-	400,000
Regional Parks-Development	6,408,169	1,061,555	1,122,898	1,825,400	400,000	1,775,000	2,625,000	1,500,000
Special Use Parks-Development	1,098,500	1,122,000	660,000	1,010,000	650,000	300,000	600,000	600,000
Trails-Development	900,000	1,730,000	972,000	1,037,221	311,248	420,262	880,279	891,690
Support-Parks Devel and Improvement	2,800,418	2,937,438	3,169,702	3,274,834	3,192,507	3,310,071	3,422,040	3,542,336
Competitive Grant Process (2023)	750,000							
Council Small Cap Projects	28,669	50,000	50,000	50,000				
Council Added Projects		750,000	750,000	750,000	500,000	500,000	500,000	500,000
Future surplus Funko Field improvmts					1,250,000	1,450,000	950,000	1,350,000
<b>EXPENDITURE TOTAL</b>	<b>\$ 18,378,939</b>	<b>\$ 10,789,493</b>	<b>\$ 11,269,600</b>	<b>\$ 11,412,455</b>	<b>\$ 12,178,755</b>	<b>\$ 11,855,333</b>	<b>\$ 11,977,319</b>	<b>\$ 12,374,026</b>
<b>FUND BALANCE:</b>								
Projected Beginning Fund Balance	13,165,291	5,276,578	6,742,137	7,692,148	7,996,693	7,897,938	7,790,605	7,704,285
Increase (Decrease) in Fund Balance	(7,888,713)	1,465,558	950,011	304,545	(98,755)	(107,333)	(86,319)	(522,026)
<b>Ending Fund Balance</b>	<b>\$ 5,276,578</b>	<b>\$ 6,742,137</b>	<b>\$ 7,692,148</b>	<b>\$ 7,996,693</b>	<b>\$ 7,897,938</b>	<b>\$ 7,790,605</b>	<b>\$ 7,704,285</b>	<b>\$ 7,182,259</b>

**COUNTY ROAD FUND 102: SIX YEAR PLAN (Mid Bi Update with \$20 TBD)**

	Actual 2023	Actual 2024	Actual 2025	Submitted 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030
<b>REVENUES:</b>								
Taxes	\$ 73,246,871	\$ 74,605,927	\$ 76,081,472	\$ 79,150,000	\$ 79,202,733	\$ 80,786,788	\$ 82,402,524	\$ 84,050,574
Intergovernmental Revenue	\$ 18,846,858	\$ 34,578,695	\$ 33,067,050	\$ 36,602,876	\$ 34,403,000	\$ 43,590,000	\$ 31,826,000	\$ 15,832,000
Charges For Services	\$ 12,231,107	\$ 10,289,132	\$ 11,310,980	\$ 16,412,793	\$ 19,657,421	\$ 19,853,995	\$ 20,052,535	\$ 20,253,060
Miscellaneous Revenues	\$ 1,609,456	\$ 1,655,850	\$ 1,618,842	\$ 2,949,549	\$ 1,485,788	\$ 1,522,933	\$ 1,561,006	\$ 1,600,031
Proceeds From Long Term Debt	\$ 3,000,000	\$ -	\$ -	\$ 4,050,000	\$ 3,768,000	\$ 2,182,000		
Disposition Of Fixed Assets	\$ 46,348	\$ 337,432	\$ 490,451	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -
Operating Transfers In	\$ 8,969,145	\$ 8,441,284	\$ 5,673,555	\$ 7,084,000	\$ 2,962,000	\$ 5,082,000	\$ 8,119,000	\$ 9,504,000
Insurance Recoveries				\$ 25,000				
<b>REVENUE TOTAL</b>	\$ 117,949,784	\$ 129,908,321	\$ 128,242,351	\$ 147,274,218	\$ 141,478,942	\$ 153,017,716	\$ 143,961,065	\$ 131,239,665
<b>EXPENDITURES:</b>								
Salaries	\$ 33,269,926	\$ 36,057,452	\$ 37,406,507	\$ 43,806,224	\$ 44,901,380	\$ 46,023,915	\$ 47,174,513	\$ 48,353,876
Personnel Benefits	\$ 12,915,758	\$ 13,603,614	\$ 13,922,084	\$ 14,750,272	\$ 15,477,460	\$ 16,240,499	\$ 17,041,156	\$ 17,881,285
Supplies	\$ 6,067,695	\$ 5,344,782	\$ 4,438,000	\$ 7,869,013	\$ 8,065,738	\$ 8,267,381	\$ 8,474,066	\$ 8,685,918
Services and Charges	\$ 19,992,326	\$ 20,943,957	\$ 22,197,178	\$ 25,210,661	\$ 20,065,853	\$ 21,249,489	\$ 19,740,338	\$ 19,116,515
Intergovernmental/Interfund	\$ 10,402,185	\$ 10,447,313	\$ 10,440,410	\$ 10,452,490	\$ 8,527,754	\$ 8,528,894	\$ 8,520,758	\$ 8,520,758
Capital Outlays	\$ 10,799,729	\$ 19,342,412	\$ 19,643,046	\$ 18,034,800	\$ 24,481,203	\$ 32,156,244	\$ 19,808,026	\$ 9,359,364
Debt Service: Principal	\$ 535,578	\$ 735,578	\$ 735,578	\$ 1,135,578	\$ 1,058,532	\$ 1,085,551	\$ 894,956	\$ 920,719
Debt Service Costs	\$ 42,115	\$ 103,875	\$ 237,952	\$ 176,491	\$ 186,800	\$ 191,568	\$ 157,933	\$ 162,480
Interfund Payments For Service	\$ 23,240,298	\$ 24,869,781	\$ 27,155,971	\$ 29,907,348	\$ 30,655,032	\$ 31,421,408	\$ 32,206,943	\$ 33,012,117
<b>EXPENDITURE TOTAL</b>	\$ 117,265,609	\$ 131,448,763	\$ 136,176,727	\$ 151,342,877	\$ 153,419,752	\$ 165,164,950	\$ 154,018,688	\$ 146,013,032
Under-Expend - Labor				\$ (7,026,780)	\$ (7,245,461)	\$ (7,471,730)	\$ (7,705,880)	\$ (7,948,219)
Under-Expend - Non Labor				\$ -	\$ -	\$ -	\$ -	\$ -
<b>FUND BALANCE:</b>								
Increase (Decrease) in Fund Balance	\$ 684,175	\$ (1,540,442)	\$ (7,934,376)	\$ 2,958,121	\$ (4,695,349)	\$ (4,675,504)	\$ (2,351,743)	\$ (6,825,148)
Ending Fund Balance	\$ 26,154,350	\$ 25,611,886	\$ 17,677,510	\$ 20,635,631	\$ 15,940,282	\$ 11,264,778	\$ 8,913,034	\$ 2,087,886

**COUNTY ROAD FUND 102: SIX YEAR PLAN (Mid Bi Update without TBD)**

	Actual 2023	Actual 2024	Actual 2025	Submitted 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030
<b>REVENUES:</b>								
Taxes	\$ 73,246,871	\$ 74,605,927	\$ 76,081,472	\$ 79,150,000	\$ 79,202,733	\$ 80,786,788	\$ 82,402,524	\$ 84,050,574
Intergovernmental Revenue	\$ 18,846,858	\$ 34,578,695	\$ 33,067,050	\$ 36,602,876	\$ 34,403,000	\$ 43,590,000	\$ 31,826,000	\$ 15,832,000
Charges For Services	\$ 12,231,107	\$ 10,289,132	\$ 11,310,980	\$ 13,362,793	\$ 13,496,421	\$ 13,631,385	\$ 13,767,699	\$ 13,905,376
Miscellaneous Revenues	\$ 1,609,456	\$ 1,655,850	\$ 1,618,842	\$ 2,949,549	\$ 1,485,788	\$ 1,522,933	\$ 1,561,006	\$ 1,600,031
Proceeds From Long Term Debt	\$ 3,000,000	\$ -	\$ -	\$ 4,050,000	\$ 3,768,000	\$ 2,182,000		
Disposition Of Fixed Assets	\$ 46,348	\$ 337,432	\$ 490,451	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -
Operating Transfers In	\$ 8,969,145	\$ 8,441,284	\$ 5,673,555	\$ 7,084,000	\$ 2,962,000	\$ 5,082,000	\$ 8,119,000	\$ 9,504,000
Insurance Recoveries				\$ 25,000				
<b>REVENUE TOTAL</b>	<b>\$ 117,949,784</b>	<b>\$ 129,908,321</b>	<b>\$ 128,242,351</b>	<b>\$ 144,224,218</b>	<b>\$ 135,317,942</b>	<b>\$ 146,795,106</b>	<b>\$ 137,676,229</b>	<b>\$ 124,891,981</b>
<b>EXPENDITURES:</b>								
Salaries	\$ 33,269,926	\$ 36,057,452	\$ 37,406,507	\$ 43,806,224	\$ 44,901,380	\$ 46,023,915	\$ 47,174,513	\$ 48,353,876
Personnel Benefits	\$ 12,915,758	\$ 13,603,614	\$ 13,922,084	\$ 14,750,272	\$ 15,477,460	\$ 16,240,499	\$ 17,041,156	\$ 17,881,285
Supplies	\$ 6,067,695	\$ 5,344,782	\$ 4,438,000	\$ 7,869,013	\$ 8,065,738	\$ 8,267,381	\$ 8,474,066	\$ 8,685,918
Services and Charges	\$ 19,992,326	\$ 20,943,957	\$ 22,197,178	\$ 25,210,661	\$ 20,065,853	\$ 21,249,489	\$ 19,740,338	\$ 19,116,515
Intergovernmental/Interfund	\$ 10,402,185	\$ 10,447,313	\$ 10,440,410	\$ 10,452,490	\$ 8,527,754	\$ 8,528,894	\$ 8,520,758	\$ 8,520,758
Capital Outlays	\$ 10,799,729	\$ 19,342,412	\$ 19,643,046	\$ 18,034,800	\$ 24,481,203	\$ 32,156,244	\$ 19,808,026	\$ 9,359,364
Debt Service: Principal	\$ 535,578	\$ 735,578	\$ 735,578	\$ 1,135,578	\$ 1,058,532	\$ 1,085,551	\$ 894,956	\$ 920,719
Debt Service Costs	\$ 42,115	\$ 103,875	\$ 237,952	\$ 176,491	\$ 186,800	\$ 191,568	\$ 157,933	\$ 162,480
Interfund Payments For Service	\$ 23,240,298	\$ 24,869,781	\$ 27,155,971	\$ 29,907,348	\$ 30,655,032	\$ 31,421,408	\$ 32,206,943	\$ 33,012,117
<b>EXPENDITURE TOTAL</b>	<b>\$ 117,265,609</b>	<b>\$ 131,448,763</b>	<b>\$ 136,176,727</b>	<b>\$ 151,342,877</b>	<b>\$ 153,419,752</b>	<b>\$ 165,164,950</b>	<b>\$ 154,018,688</b>	<b>\$ 146,013,032</b>
Under-Expend - Labor				\$ (7,026,780)	\$ (7,245,461)	\$ (7,471,730)	\$ (7,705,880)	\$ (7,948,219)
Under-Expend - Non Labor				\$ -	\$ -	\$ -	\$ -	\$ -
<b>FUND BALANCE:</b>								
Increase (Decrease) in Fund Balance	\$ 684,175	\$ (1,540,442)	\$ (7,934,376)	\$ (91,879)	\$ (10,856,349)	\$ (10,898,114)	\$ (8,636,579)	\$ (13,172,832)
Ending Fund Balance	\$ 26,154,350	\$ 25,611,886	\$ 17,677,510	\$ 17,585,631	\$ 6,729,282	\$ (4,168,832)	\$ (12,805,412)	\$ (25,978,244)

2025 CHEMICAL DEPENDENCY/MENTAL HEALTH SALES TAX FUND 124 SIX YEAR PROJECTION

Updated thru 12/31/2025

	Actual 2023	Actual 2024	Actual 2025	Adopted Budget 2025	Projected 2026	Adopted Budget 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030
<b>REVENUES:</b>										
1/10th of 1% Mental Health Sales Tax <sup>1</sup>	\$ 23,043,073	\$ 23,124,693	\$ 23,839,851	\$ 24,675,000	\$ 24,793,445	\$ 25,908,750	\$ 25,785,183	\$ 26,816,591	\$ 27,889,254	\$ 29,004,824
ITA Court Filing Fee <sup>2</sup> & TAP Fees	2,205,518	2,681,495	3,170,609	2,730,000	3,170,609	2,865,000	3,327,639	3,492,521	3,665,647	3,847,429
Interest	491,545	522,403	46,407	39,869	39,885	18,939	-	-	-	-
Miscellaneous Revenue <sup>3</sup>	731,845	583,739	1,621,093	671,917	693,754	693,754	55,501	57,305	59,167	61,090
<b>REVENUE TOTAL</b>	<b>\$ 26,471,981</b>	<b>\$ 26,912,330</b>	<b>\$ 28,677,960</b>	<b>\$ 28,116,786</b>	<b>\$ 28,697,693</b>	<b>\$ 29,486,443</b>	<b>\$ 29,168,323</b>	<b>\$ 30,366,416</b>	<b>\$ 31,614,068</b>	<b>\$ 32,913,344</b>
<b>EXPENDITURES:</b>										
HS Admin/Program Support <sup>9</sup>	\$ 3,140,666	\$ 3,742,780	\$ 4,401,486	\$ 4,704,373	\$ 4,684,537	\$ 4,684,537	\$ 4,684,537	\$ 4,684,537	\$ 4,684,537	\$ 4,684,537
HS Services/Contracts <sup>0</sup>	11,186,792	19,528,102	13,137,614	13,893,818	16,119,938	14,433,500	14,433,500	14,433,500	14,433,500	14,433,500
Carnegie/Diversion Center Operations	2,650,840	2,817,706	3,027,665	3,000,000	3,287,568	3,287,568	3,287,568	3,287,568	3,287,568	3,287,568
Housing	968,989	1,907,998	1,523,661	1,243,864	2,961,399	1,274,961	1,274,961	1,274,961	1,274,961	1,274,961
Treatment Services	1,946,686	2,565,506	2,305,239	2,729,719	2,797,962	2,797,962	2,797,962	2,797,962	2,797,962	2,797,962
Seasonal Shelter/Div. Center vouchers	56,914	129,057	343,399	315,188	333,068	333,068	333,068	333,068	333,068	333,068
One-time BH Facility/Lynnwood Facility	-	3,000,000	-	-	-	-	-	-	-	-
One-time Everett Shelter Facility	-	2,966,937	-	-	-	-	-	-	-	-
Other HS Services/Contracts/TR	5,563,363	6,140,899	5,937,650	6,605,047	6,739,941	6,739,941	6,739,941	6,739,941	6,739,941	6,739,941
Total, HS Services/Contracts	11,186,792	19,528,102	13,137,614	13,893,818	16,119,938	14,433,500	14,433,500	14,433,500	14,433,500	14,433,500
Departmental Ongoing Base <sup>7</sup>	10,220,330	12,738,461	13,144,818	14,381,323	14,922,700	14,922,700	14,707,700	14,707,700	14,707,700	14,707,700
Therapeutic Courts/ITA	7,125,537	8,702,549	9,300,981	9,708,944	10,170,437	10,170,437	10,170,437	10,170,437	10,170,437	10,170,437
Sheriff/Corrections	2,507,483	2,593,558	1,893,562	2,647,326	2,658,040	2,658,040	2,658,040	2,658,040	2,658,040	2,658,040
Health Department	-	643,321	1,069,875	1,115,318	1,161,606	1,161,606	946,606	946,606	946,606	946,606
Other Departmental Services	587,310	799,034	880,400	909,735	932,617	932,617	932,617	932,617	932,617	932,617
Total, Departmental Ongoing Base	10,220,330	12,738,461	13,144,818	14,381,323	14,922,700	14,922,700	14,707,700	14,707,700	14,707,700	14,707,700
<b>EXPENDITURE TOTAL</b>	<b>\$ 24,547,788</b>	<b>\$ 36,009,343</b>	<b>\$ 30,683,918</b>	<b>\$ 32,979,514</b>	<b>\$ 35,727,175</b>	<b>\$ 34,040,737</b>	<b>\$ 33,825,737</b>	<b>\$ 33,825,737</b>	<b>\$ 33,825,737</b>	<b>\$ 33,825,737</b>
Anticipated Under-Expenditure	-	-	-	1,319,181	1,361,629	1,361,629	1,353,029	1,353,029	1,353,029	1,353,029
<b>FUND BALANCE:</b>										
Increase (Decrease) in Fund Balance	1,924,193	(9,097,014)	(2,005,958)	(3,543,547)	(5,667,852)	(3,192,665)	(3,304,384)	(2,106,291)	(858,639)	440,636
Fund Balance	17,958,597	8,861,583	6,855,626	5,318,036	1,187,773	1,976,523	(2,116,611)	(4,222,903)	(5,081,542)	(4,640,906)
Assigned Housing Grant Fund Balance <sup>4</sup>	2,439,654	1,686,438	1,686,438	-	-	-	-	-	-	-
Assigned Bridge Housing (City of Everett;EGM)	-	1,033,063	-	-	-	-	-	-	-	-
Assigned Health Department Fund Balance <sup>8</sup>	500,000	-	-	-	-	-	-	-	-	-
Unassigned Fund Balance <sup>5</sup>	\$ 15,018,943	\$ 6,142,082	\$ 5,169,188	\$ 5,318,036	\$ 1,187,773	\$ 1,976,523	\$ (2,116,611)	\$ (4,222,903)	\$ (5,081,542)	\$ (4,640,906)
	65.18%	26.56%	21.68%	21.55%	4.79%	7.63%	-8.21%	-15.75%	-18.22%	-16.00%

**PROGRAM DESCRIPTIONS & LEGAL MANDATES SUMMARY**

**COUNCIL PROCESSES & SERVICE PROJECTS**