



Finance

Budget Presentation
Fiscal Year 2025-2026



Finance (15)

Finance Only

Department Budget Summary by Fund

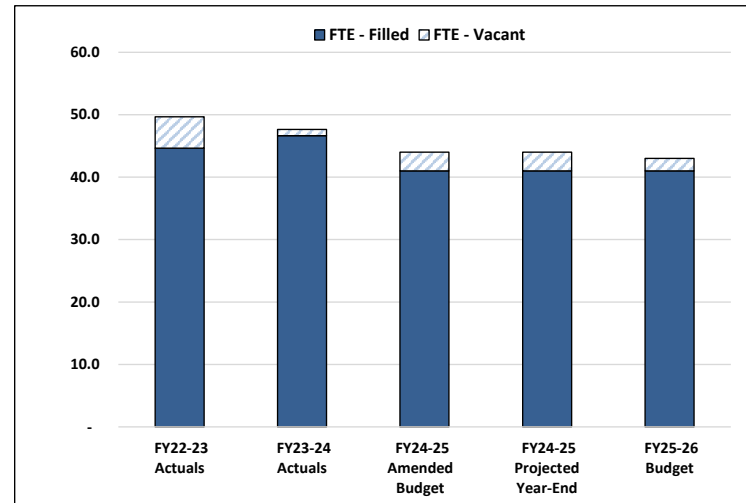
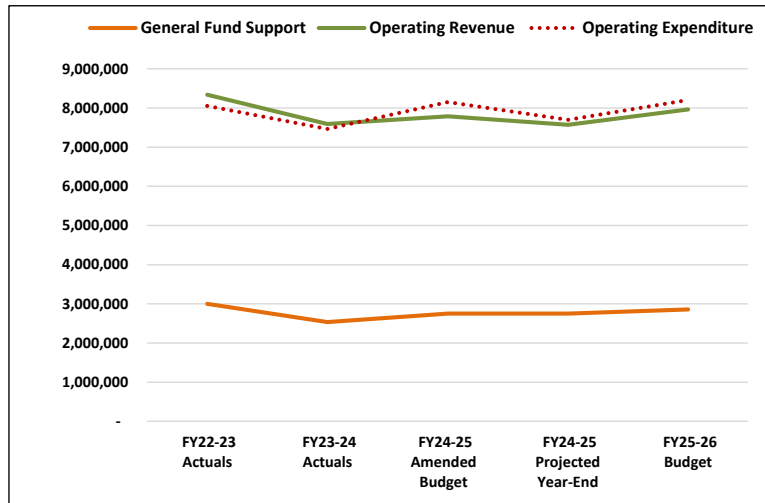
Line of Business	Program	FY25-26 General Fund (100)	FY25-26 Special Grants Fund (230)	FY25-26 Total Budget	FY25-26 General Fund Support in Budget*	% of Total	FY25-26 FTE **		
							Total	Filled	Vacant
Financial Executive Support	Executive Leadership & Administration	942,240	-	942,240	449,040	48%	3.8	3.8	-
	Financial Systems Support	409,658		409,658	200,439	49%	2.0	2.0	-
Accounting Services	Accounts Payable	621,161		621,161	1,131	0%	5.0	5.0	-
	Accounting	1,790,668	-	1,790,668	395,552	22%	8.3	8.3	-
	Payroll	823,802		823,802	426,055	52%	5.0	5.0	-
Financial Management & Accountability	Budget	1,179,105		1,179,105	531,716	45%	5.0	5.0	-
	Grants	1,152,112	202,747	1,354,860	435,039	32%	7.0	6.0	1.0
	Procurement & Contract Services	1,285,254	-	1,285,254	421,028	33%	8.0	7.0	1.0
TOTAL		8,203,999	202,747	8,406,746	2,860,000	34%	44.0	42.0	2.0
FY24-25 Budget (Amended)		8,152,782	267,001	8,419,783	2,750,000	33%	45.0	41.0	4.0
\$ Increase (Decrease)		51,217	(64,254)	(13,036)	110,000		(1.0)	1.0	(2.0)
% Increase (Decrease)		1%	-24%	0%	4%		-2%	2%	-50%

* General Fund Support is a subsidy, net of any other revenue received by the department

** FY25-26 FTE: The figures align to each department's updated personnel counts

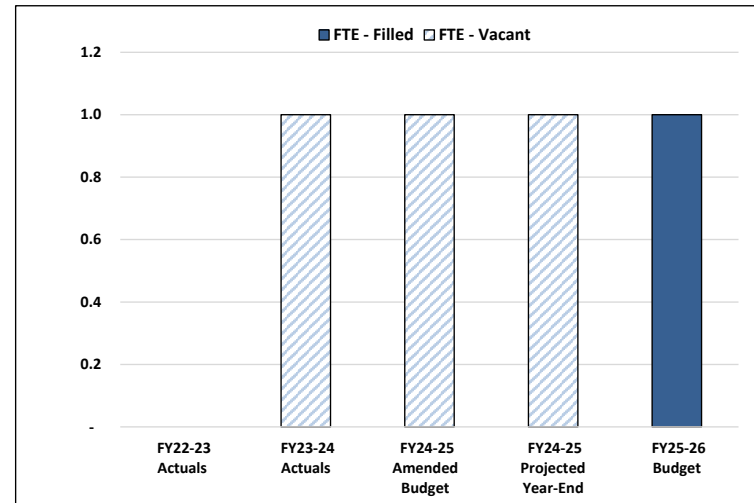
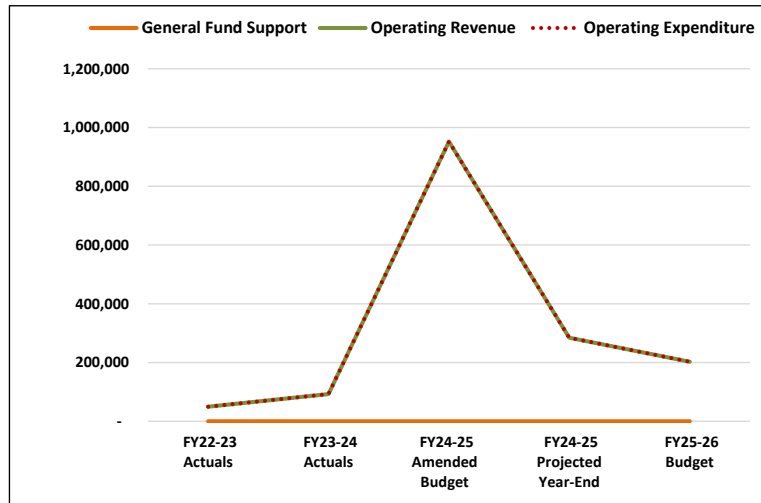
**15-Finance / 100-General Fund
Summary of Revenue and Expense**

	FY22-23 Actuals	FY23-24 Actuals	FY24-25 Amended Budget	FY24-25 Projected Year-End	FY25-26 Budget	<u>Budget to Budget:</u>		<u>Budget to 3-Year Average:</u>	
						\$ Variance	% Variance	\$ Variance	% Variance
Beginning Fund Balance	492,127	239,524	367,000	367,151	242,005	(124,995)	-34%	(124,262)	-34%
Taxes	-	77,149	120,000	160,000	175,000	55,000	46%	95,950	121%
Federal, State, Local, All Other Gifts	-	191	-	-	-	-	-	(64)	-100%
Charges, Fees, License, Permits	5,047,368	4,474,450	4,265,165	4,365,465	4,606,995	341,830	8%	(22,099)	0%
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-	-	-
All Other Revenue Resources	291,948	304,862	650,619	295,000	320,000	(330,619)	-51%	22,730	8%
Other Interfund Transfers	-	200,000	-	-	-	-	-	(66,667)	-100%
General Fund Support	2,998,840	2,535,161	2,750,000	2,750,000	2,860,000	110,000	4%	98,666	4%
Operating Revenue	8,338,156	7,591,813	7,785,784	7,570,465	7,961,995	176,211	2%	128,517	2%
Total Revenue	8,830,284	7,831,337	8,152,784	7,937,616	8,204,000	51,216	1%	4,255	0%
Personnel Services	6,005,485	6,433,454	6,920,020	6,621,448	7,108,546	188,526	3%	755,083	12%
Materials and Services	2,047,316	1,030,732	1,232,762	1,074,163	1,095,453	(137,309)	-11%	(288,617)	-21%
Capital Outlay	-	-	-	-	-	-	-	-	-
Operating Expenditure	8,052,801	7,464,186	8,152,782	7,695,611	8,203,999	51,217	1%	466,466	6%
Debt Service	-	-	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-
Total Appropriated	8,052,801	7,464,186	8,152,782	7,695,611	8,203,999	51,217	1%	466,466	6%
Reserve for Future Expenditures	-	-	-	-	-	-	-	-	-
Total Expense	8,052,801	7,464,186	8,152,782	7,695,611	8,203,999	51,217	1%	466,466	
Revenues Less Expenses	777,483	367,151	-	242,005	-				
<u>Full Time Equivalent (FTE)</u> As Of 03/2025									
FTE - Total	49.7	47.7	44.0	44.0	43.0	(1.0)			
FTE - Filled	44.7	46.7	41.0	41.0	41.0	-			
FTE - Vacant	5.0	1.0	3.0	3.0	2.0	(1.0)			



15-Finance / 230-Special Grants Fund
Summary of Revenue and Expense

	FY22-23 Actuals	FY23-24 Actuals	FY24-25 Amended Budget	FY24-25 Projected Year-End	FY25-26 Budget	<u>Budget to Budget:</u>		<u>Budget to 3-Year Average:</u>	
						\$ Variance	% Variance	\$ Variance	% Variance
Beginning Fund Balance	-	-	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	49,708	92,628	952,541	284,630	202,748	(749,793)	-79%	60,426	42%
Charges, Fees, License, Permits	-	-	-	-	-	-	-	-	-
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-	-	-
All Other Revenue Resources	-	-	-	-	-	-	-	-	-
Other Interfund Transfers	-	-	-	-	-	-	-	-	-
General Fund Support	-	-	-	-	-	-	-	-	-
Operating Revenue	49,708	92,628	952,541	284,630	202,748	(749,793)	-79%	60,426	42%
Total Revenue	49,708	92,628	952,541	284,630	202,748	(749,793)	-79%	60,426	42%
Personnel Services	-	23,456	169,631	166,493	180,505	10,874	6%	117,189	185%
Materials and Services	49,708	69,172	97,370	118,137	22,242	(75,128)	-77%	(56,764)	-72%
Capital Outlay	-	-	685,541	-	-	(685,541)	-100%	-	-
Operating Expenditure	49,708	92,628	952,542	284,630	202,747	(749,795)	-79%	60,425	42%
Debt Service	-	-	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-
Total Appropriated	49,708	92,628	952,542	284,630	202,747	(749,795)	-79%	60,425	42%
Reserve for Future Expenditures	-	-	-	-	-	-	-	-	-
Total Expense	49,708	92,628	952,542	284,630	202,747	(749,795)	-79%	60,425	
Revenues Less Expenses	-	-	-	-	-				
Full Time Equivalent (FTE)									
				<i>As Of 03/2025</i>					
FTE - Total	-	1.0	1.0	1.0	1.0	-			
FTE - Filled	-	-	-	-	1.0	1.0			
FTE - Vacant	-	1.0	1.0	1.0	-	(1.0)			



FY25-26 Looking Ahead

CHALLENGES

Internal

- Separate department or office processes reduce efficiency.
- Redundant software systems requiring multiple reconciliations.

External

- Rapidly changing federal financial landscape resulting in revenue uncertainty which impacts long term forecasting.

OPPORTUNITIES

Increase Efficiencies

- Standardization of financial processes.
- Consolidation of redundant software.
- Increased staff training on financial systems.