

# **FY2025 Year End Financial Results with FY2026 Proposed Budget Changes**

**January 7, 2026**



# FY2025 General Fund Results (Final Actual vs. Midyear Projection)

<i>In Millions</i>	2025 Midyear Projection	2025 Actual Results	Difference
Revenue	932.9	933.3	0.4
Expenditure	939.9	920.3	19.6
Rev>Exp	(7.0)	13.0	20.0
Beg. Fund Balance	239.7	239.7	0.0
Ending Fund Balance	232.7	252.6	20.0
Available Ending Fund Balance	232.7	252.6	20.0

(rounded values)



# General Fund FY2025 Results Main Changes from Midyear Projection

REVENUE		EXPENDITURE	
<i>In Millions</i>			
Additions			
Local Option Sales Tax	1.7		
Current Year Public Utility Taxes	10.9	Consent Decree	\$4.4
		Delayed Bond Issuance	8.1
		Salary savings from positions projected to be filled from midyear but not filled	3.8
Reductions			
Current and Prior Year Property Taxes	(11.4)	2025 Known Obligations that were not paid	2.2
All Other Revenue	(0.8)	Election Run-Off	1.1

(rounded values)



# Proposed Changes to FY2026 Revenue Budget

**FY2026 Proposed Revenue Budget** **996.0**

## Additions

<b>Prior Year Property Tax - General Digest</b>	<b>5.9</b>	<b>Timing</b>
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<b>Current Year Property Tax - Public Utility</b>	<b>12.7</b>	<b>Timing</b>
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## Reductions

<b>Prior Year Property Tax - Public Utility</b>	<b>(14.5)</b>	<b>Timing</b>
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**Total Change to FY26 Revenue Budget** **4.1**

**Total FY2026 Proposed Revenue** **1000.1**

(rounded values)



# Proposed Changes to FY2026 Expenditure Budget

<b>FY26 Proposed Expenditure Budget</b>	<b>1053.2</b>
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## Additions/Adjustments

<b>Reallocation of 2025 Election Costs</b>	<b>0.4</b>
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<b>Proposed for Federal Consent Decree</b>	<b>19.5</b>
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<b>Department Enhancements (Additions)</b>	<b>0.6</b>
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<b>Total Change to FY26 Expenditures</b>	<b>20.6</b>
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<b>Total FY26 Proposed Expenditures</b>	<b>1073.7</b>
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# Consent Decree Compliance Fund

## FY2025 Actual Expenditures of \$16,936,489

<b>2026 Proposed Budget</b>	<b>\$31,843,000</b>
<b>Additional Recommendation</b>	<b>\$19,513,868</b>
<b>Inmate Services Reallocation</b>	<b>\$1,700,000</b>
<b>2026 Revised Proposed Budget</b>	<b>\$53,056,868</b>

*As in 2025, Funds will be held in Non-Agency in a separate unit for Consent Compliance*



# Department/Agency Requests

Clerk of Superior and Magistrate Court BOE Stipend Support	\$370.8k
Office of Solicitor General Animal Services Prosecution	\$276k



# \*HB625 - State Court – Judgeship Funding Structure

	2026 Departmental Requests		2026 Recommendations	
	Positions	Budget	Positions	Budget
State Court Judges	8	\$1,290,201.00	8	\$1,290,201.00
State Court Clerk	9	\$798,019.50	2	\$222,974.00
Solicitor-General	12	\$1,804,536.92	4	\$557,102.42
Public Defender	5	\$998,372.00	4	\$546,084.00
Court Security	2	\$211,081.14	2	\$211,081.14
<b>Total</b>	<b>36</b>	<b>\$5,102,210.56</b>	<b>20</b>	<b>\$2,845,442.56</b>





# Summary of FY2026 Proposed Budget with Proposed Changes

<b>FY26 Beginning Fund Balance</b>	<b>252.6</b>
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<b>FY26 Proposed Revenue</b>	<b>1000.1</b>
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<b>FY26 Proposed Expenditure</b>	<b>1073.7</b>
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<b>FY26 Ending Fund Balance</b>	<b>179.0</b>
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<b>Minimum Req'd Fund Balance</b>	<b>179.0</b>
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**Minimum fund balance requirement met and estimates a 9.26 millage rate to be finalized June 2026**

(rounded values)

