

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 |
| Reductions | | | |
| Current and Prior Year Property Taxes | (11.4) | Salary savings from positions projected to be filled from midyear but not filled | 3.8 |
| All Other Revenue | (0.8) | 2025 Known Obligations that were not paid | 2.2 |
| | | Election Run-Off | 1.1 |

(rounded values)



Proposed Changes to FY2026 Revenue Budget

FY2026 Proposed Revenue Budget **996.0**

Additions

| | | |
|---|-------------|---------------|
| Prior Year Property Tax - General Digest | 5.9 | Timing |
| Current Year Property Tax - Public Utility | 12.7 | Timing |

Reductions

| | | |
|---|---------------|---------------|
| Prior Year Property Tax - Public Utility | (14.5) | Timing |
|---|---------------|---------------|

Total Change to FY26 Revenue Budget **4.1**

Total FY2026 Proposed Revenue **1000.1**

(rounded values)



Proposed Changes to FY2026 Expenditure Budget

FY26 Proposed Expenditure Budget **1053.2**

Additions/Adjustments

Reallocation of 2025 Election Costs **0.4**

Proposed for Federal Consent Decree **19.5**

Department Enhancements (Additions) **0.6**

Total Change to FY26 Expenditures **20.6**

Total FY26 Proposed Expenditures **1073.7**

(rounded values)



Consent Decree Compliance Fund

FY2025 Actual Expenditures of \$16,936,489

| | |
|-------------------------------------|---------------------|
| 2026 Proposed Budget | \$31,843,000 |
| Additional Recommendation | \$19,513,868 |
| Inmate Services Reallocation | \$1,700,000 |
| 2026 Revised Proposed Budget | \$53,056,868 |

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 **\$370.8k**
BOE Stipend Support

Office of Solicitor General **\$276k**
Animal Services Prosecution



*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 |
| Total | 36 | \$5,102,210.56 | 20 | \$2,845,442.56 |



Summary of FY2026 Proposed Budget with Proposed Changes

FY26 Beginning Fund Balance **252.6**

FY26 Proposed Revenue **1000.1**

FY26 Proposed Expenditure **1073.7**

FY26 Ending Fund Balance **179.0**

Minimum Req'd Fund Balance **179.0**

Minimum fund balance requirement met and estimates a 9.26 millage rate to be finalized June 2026

(rounded values)

