

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

(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
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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

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)

