

## 2025-2026 Supplemental Department Questions

*Please answer the following questions in a word document and return to Council. The answers to these questions will be provided to council as supplemental information. While not part of the physical budget presentation to Council, departments should be prepared to answer questions Council may have on these supplemental questions. If you feel that you have provided an answer in a previous question, please don't repeat your answer, simply refer to the earlier question/answer.*

### Strategic Goals

1. Provide your 2025-2026 strategic goals; How are they reflected in your budget request? **The main strategic goals for the Finance Department are to implement Finance's portion of the ERP project and finish up current projects (Cayenta Upgrade, Questica, Biennium Budget process, Purchasing SharePoint RFP process, TMSS).**

### National, state and local landscape:

1. What critical issues are you facing in your department/industry, and how are you addressing them? **Staffing is a challenge in terms of replacing retiring staff and staff retention. Without technically skilled staff the various projects listed above cannot be accomplished.**
2. Are there federal, state, and local issues/mandates that will impact your department, operationally and/or fiscally. Please address what it is, the anticipated impact, and how you plan to mitigate it. **Finance is always having to address new IRS, GASB and State code issues every year. These changes can impact all areas of Finance.**

### Programs

1. With ARPA funding ending, what programs/services will be impacted and how? What is your plan for mitigating the impacts? **We anticipate more audit testing during the ending phase of the grant. Finance will address the issues as they come.**
2. What new programs are you proposing for 2025-2026? **ERP, new public records position for Risk Management and new position for Finance Operations** What need or efficiency is that new program addressing? **ERP is to replace and update a failing systems that has become at times non-functional. The new Risk Management position is to replace ongoing temporary workers with a permanent solution. It is not really a new program or costs, because these costs have been incurred over the last four years. And the new Finance Operation position will allow us to maintain compliance with the State and Federal mandates on when the ACFR is to be completed. How is that program funded for sustainability? ERP is funded with a combination of ERP program dollars and ARPA dollars. The Risk Management position is utilizing current appropriations that is funded**

with internal service rates. And the Finance Operations position is funded with the County-wide cost allocation plan (ICAP). What metrics are in place to determine effectiveness? Timely processing of basic Finance functions (A/P, Payroll, Statement Preparation, POs). This year several functions were not timely. --- For Risk Management we are not actually increasing the number of functional FTEs but rather adding permanency to a long-term problem that does not appear to be getting better in the future. ---This year the ACFR was almost three months late and out of compliance in terms of timing. This new position should help us get back to being fully in compliance in terms of completing the ACFR on time. Failure to be in compliance could possibly terminate current and future federal funding and ability to borrow money.

3. Are there departmental change requests not in the Executive's Recommended Budget that you feel Council should consider including? **The Finance Department supports the Executive Recommended Budget.** If so, please provide the change request number and justification for the inclusion of the request. **N/A**

### **Internal Operations**

1. Please explain how you intended to meet the Executive's 3% Resource Alignment request. **Hold vacancies open and reduce service levels.**
2. How are increasing Internal Service Rates impacting your department/programs? **The inflationary pressures are hitting all funds.**
3. To help inform Council on experiences around hiring and retention, please provide a list of all vacant position titles, position codes, FTE amount (1.0, 0.5, etc.), date vacated, and date first posted. Template spreadsheet attached for convenience and conformity; if already tracking information in another format, that is acceptable as well. Please list each vacancy separately. **Other than what is on the spreadsheet, all other positions are filled.**
4. When was the last time your department implemented a fee increase? **N/A** Do you have any plans to increase fees? **N/A** Are your current fees established based on a full cost recovery model? **Interfund rates, interfund charges and cost allocation rates are updated every budget cycle, are increased as costs increase and are based on allocating all eligible costs.**