



# Finance Department

2025-2026 Council Budget Presentation

# Departmental Expenditure Budget

FUND	DIVISION/PROGRAM	2023-2024 ADOPTED	2025-2026 PROPOSED	CHANGE
002	423 - Budget And Systems Services	2,092,360	2,702,733	610,373
002	425 - Finance Operations	6,541,280	9,034,468	2,493,188
002	840 - Purchasing Services	2,238,863	2,562,484	323,621
506	471 - Administration-General	43,537,183	43,350,204	(186,979)
506	472 - Public Records Administration	1,504,603	1,710,757	206,154
508	410 - Administration	1,813,518	2,152,476	338,958
508	730 - Health Insurance Services	133,930,442	142,568,147	8,637,705
508	740 - LEOFF I	1,384,850	1,498,300	113,450
	TOTAL	\$193,043,099	\$205,579,569	\$12,536,470

# Departmental Revenue Budget

FUND	DIVISION/PROGRAM	2023-2024 ADOPTED	2025-2026 PROPOSED	CHANGE
002	423 - Budget And Systems Services	0,000	514,881	514,881
002	425 - Finance Operations	1,008,000	3,055,954	2,047,954
002	840 - Purchasing Services	0,000	117,163	117,163
506	471 - Administration-General	51,675,001	52,490,284	815,283
506	472 - Public Records Administration	1,504,603	1,710,757	206,154
508	730 - Health Insurance Services	137,600,885	146,874,635	9,273,750
508	740 - LEOFF I	964,000	982,800	18,800
	TOTAL	\$192,752,489	\$205,746,474	\$12,993,985

# Departmental FTE Report

FUND	DIVISION/PROGRAM	2024 ADOPTED	2025 PROPOSED	2026 PROPOSED
002	423 - Budget And Systems Services	5.3	7.3	7.3
002	425 - Finance Operations	23.2	29.2	33.2
002	840 - Purchasing Services	8	9	9
506	471 - Administration-General	8.45	9.45	9.45
506	472 - Public Records Administration	5	5	5
508	410 - Administration	3.3	3.3	3.3
	TOTAL	53.25	63.25	67.25

# Additional FTE Data for Finance Department

## Executive Recommended Budget

### Finance Dept FTE Data

	2021	2022	Modified 2022	2023	Adopted 2024	Modified 2024	Exec Rec 2025/2026	Change 2024 to 2025/2026
General Fund								
Finance Operations	20.95	20.95	20.95	21.20	21.20	21.20	22.20	1.00
Purchasing Services	6.00	7.00	8.00	8.00	8.00	8.00	8.00	-
Budget and Sys Svcs	5.30	5.30	5.30	5.30	5.30	5.30	5.30	0.00
<b>Total Regular General Fund</b>	<b>32.25</b>	<b>33.25</b>	<b>34.25</b>	<b>34.50</b>	<b>34.50</b>	<b>34.50</b>	<b>35.50</b>	<b>1.00</b>
<b>General Fund (Funded with interfund Revenue)</b>								
Fin Ops Project Positions		3.00	3.00	3.00	2.00	3.00	11.00	8.00
Purchasing Project Positions							1.00	1.00
Budget Project Positions						1.00	2.00	1.00
Risk Management Fund	8.45	8.45	8.45	8.45	8.45	8.45	9.45	1.00
Medical Benefits Fund	3.30	3.30	3.30	3.30	3.30	3.30	3.30	0.00
<b>Total Department</b>	<b>44.00</b>	<b>48.00</b>	<b>49.00</b>	<b>49.25</b>	<b>48.25</b>	<b>50.25</b>	<b>62.25</b>	<b>12.00</b>



# Departmental Budget Allocation

CATEGORY	DEPARTMENT	2023-2024 ADOPTED	2025-2026 PROPOSED	CHANGE
Salaries	Finance – Dept 12	36%	34.9%	-1.1%
Benefits	Finance – Dept 12	12.5%	12.8%	0.4%
Supplies	Finance – Dept 12	9.5%	8.8%	-0.7%
Prof. Svcs.	Finance – Dept 12	28.6%	26.2%	-2.3%
Capital	Finance – Dept 12	0%	0%	0%
Interfund	Finance – Dept 12	13.5%	17.3%	3.8%

## Successes & Challenges

**Please provide a brief description of a recent success or overcome challenge:**

- *The ongoing implementation of the Cayenta Upgrade, Questica Software and the biennial budget process have been significant challenges that are still in work.*

**Please provide a list of non-budget challenges facing your programs in the upcoming biennial budget cycle:**

- *Meeting reporting deadlines, hiring of new FTEs and replacement of retirees, staff retention, and completing current and continuing system upgrade projects.*

# Historical Data Points

## Finance Department

	Adjusted		Adjusted		Adjusted		Adjusted		Specific changes from 2014
	1994	1994	2004	2004	2014	2014	2024 Modified	2024	
Finance FTEs:									
Finance Admin	2.25		1.50	1.50	0.60	0.60	0.70	0.70	
Budget	-		7.38	7.38	5.00	5.00	4.60	4.60	
Fin Ops	37.95		21.00	21.00	20.30	20.30	21.20	21.20	1.25 FTE <- Payroll FTEs
Purchasing	7.00		7.00	7.00	6.00	6.00	8.00	8.00	2 FTE <- Purchasing FTEs
Risk	1.05		2.00	2.00	3.50	3.50	4.00	4.00	.5 FTE <- Risk FTEs
Risk-Non Risk Staff			0.80	0.80	1.25	1.25	1.45	1.45	
Benefits	-		0.20	0.20	2.85	2.85	3.30	3.30	
Project Positions	-		-	-	-	-	4.00		
Safety	-		-	-	3.00		3.00		
<b>Total</b>	<b>48.25</b>		<b>39.88</b>	<b>39.88</b>	<b>42.50</b>	<b>39.50</b>	<b>50.25</b>	<b>43.25</b>	

County Budget	\$ 307,294,927	\$ 572,198,292	\$ 846,717,483	\$ 1,666,195,083
Inflation adjusted	\$ 657,611,143	\$ 967,015,113	\$ 1,134,601,427	\$ 1,666,195,083
County FTEs	2,072	2,720	2,735	3,426
Population	513,200	643,533	757,845	849,070
Budget/Population*	\$ 1,281.39	\$ 1,502.67	\$ 1,497.14	\$ 1,962.38
County FTE/adj Fin FTE	42.95	68.22	69.25	79.21
Budget / Fin FTE*	\$ 13,629,246	\$ 24,251,163	\$ 26,696,504	\$ 33,158,111

\*Adjusted for inflation.

