

FY2025 Expenditure Changes Since First Pass



Expenditure Changes since previous Work Session (3/26)

(millions of \$)

Expenditure Changes Since First Pass	Change from First Pass To Second Pass
Reduced new positions from 42 to 33 and staggered start dates	-1.0
Salary budget to account for lapse	-10.0
Operating reductions from departments	-5.1
Reduced Contingency	-0.5
Decreased Transfers, including Pay-go Capital	-2.0
Total	-18.5



Positions Requests Currently Funded

Department	New Position Count	Position
Division of Social Services	9	4 Income Maintenance Caseworker II, Income Maintenance Caseworker I, 4 Community Social Services Assistant
Emergency Services	9*	8 EMT Paramedics, Fire Marshal Administrative Support
Family Justice Center	2	Case Managers
Fleet Services	1	Mechanic III
General Services	1	Maintenance Technician III
Human Resources	1	Human Resources Coordinator
Information Technology	1	Information Technology Analyst II
Library	1	Librarian
Permits & Inspections	1	Administrative Coordinator IV
Planning	1	Zoning and Code Compliance Officer
Sheriff's Office	2	Co-Responder
Tax Assessment	1	Business Property Appraiser
General Fund	30	
Enterprise Fund/Solid Waste	3	Environmental Enforcement Supervisor, Heavy Equipment Operator, and Solid Waste Inspector

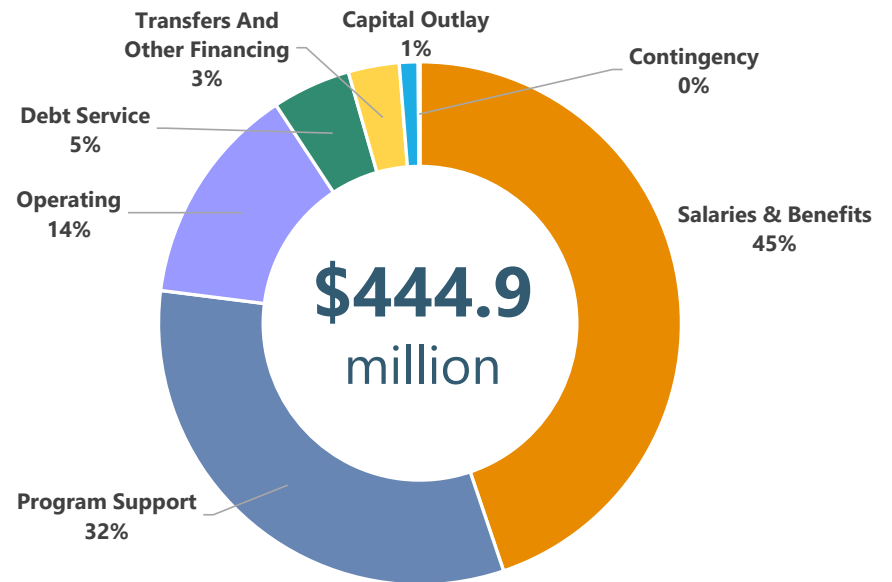
*Note: 8 EMT Paramedic positions will not be budgeted in FY25.



FY2025 Second Pass: Expenditures

(millions of \$)

Category	FY2025 Second Pass
Salaries & Benefits	199.5
Program Support	143.3
Operating	61.1
Debt Service	21.7
Transfers And Other Financing	14.0
Capital Outlay	4.8
Contingency	0.5
Total	444.9



General Fund Expenditure Comparison by Function

(millions of \$)

Function	FY2024 Amended	FY2025 Second Pass	Variance Since FY23
Education	122.2	122.2	0%
Human Services	96.3	98.4	2%
Public Safety	90.5	97.3	8%
General Government	72.2	69.9	-3%
Debt	19.9	21.7	9%
Economic & Physical Dev.	10.5	10.0	-5%
Cultural and Recreational	10.9	11.4	5%
Other Financing Sources	14.2	14.0	-1%
Total	436.8	444.9	1.9%

*Note: FY2024 amended budget as of April 15, 2024



FY2025 Revenue Changes Since First Pass



Revenue Changes since previous Work Session (3/26)

(millions of \$)

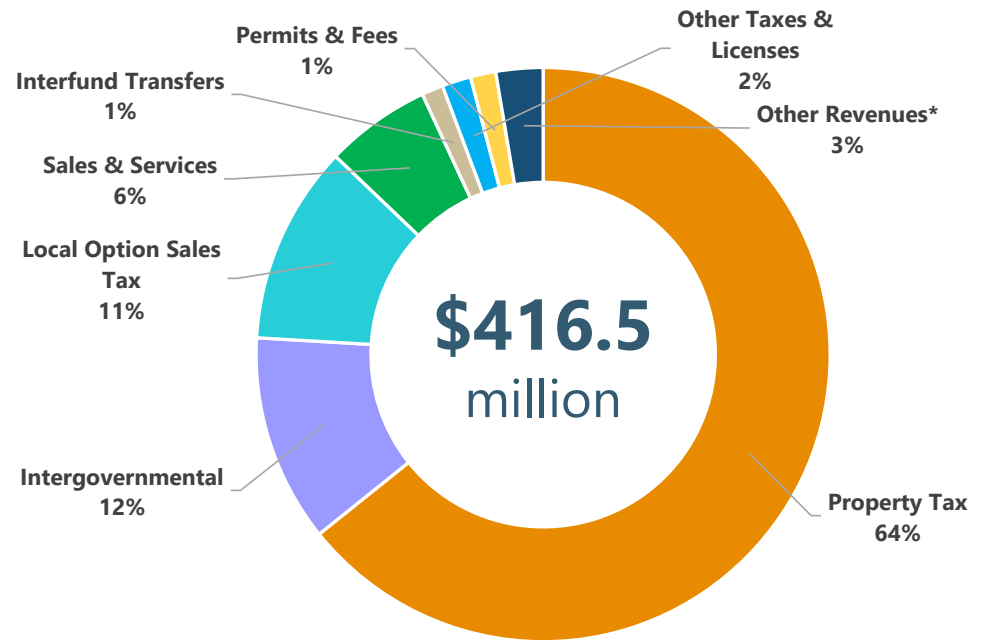
Revenue Changes Since First Pass	Change from First Pass To Second Pass
Ad Valorem / RMV Revenues	2.5
Medicaid Assistance and Other Restricted Revenue	1.0
Building Permits & Deed Stamp Excise Revenue	0.3
Recalculation of Indirect Cost	0.2
Other Sales & Services	0.1
Total	4.2



FY2025 Second Pass: Revenue

(millions of \$)

Revenue Source	FY2025 Second Pass
Property Tax	267.5
Intergovernmental	48.7
Local Option Sales Tax	46.6
Sales & Services	24.8
Interfund Transfers	5.0
Other Taxes & Licenses	6.8
Permits & Fees	5.9
Other Revenues*	11.2
Total	416.5



*Note: Other Revenue includes bond proceeds, investment earnings, indirect cost recovery, and sale of assets.



General Fund Revenue Comparison

(millions of \$)

Revenue Source	FY2024 Amended	FY2025 Second Pass	Variance
Property Tax	255.5	267.5	5%
Intergovernmental	54.0	48.7	-10%
Local Option Sales Tax	48.9	46.6	-5%
Sales & Services	22.4	24.8	10%
Interfund Transfers	9.5	5.0	-47%
Other Taxes & Licenses	11.3	6.8	-40%
Permits & Fees	5.4	5.9	10%
Other Revenues*	5.2	11.2	117%
Total	412.3	416.5	1%

*Note: Other Revenue includes bond proceeds, investment earnings, indirect cost recovery, and sale of assets. FY2024 amended budget as of April 15, 2024.



Total FY2025 Second Pass Budget

\$416.5 million
projected revenues
(excluding appropriated fund balance)

\$444.9 million
projected expenditures

