

DEPARTMENT OF FINANCE

I. MISSION STATEMENT

The mission of the Department of Finance is to ensure the financial integrity of the North Slope Borough in a manner that meets or exceeds regulatory standards. The department will provide high quality, timely, and efficient service to the public, the Assembly, and North Slope Borough departments.

II. DEPARTMENT RESPONSIBILITIES

The Director's Office is primarily responsible for the smooth operation of internal Borough functions by maintaining clear communications and a good working relationship within its divisions and with other Borough departments. The Director shall promote, secure and preserve the financial interests and integrity of the North Slope Borough. The Director serves as the Borough Treasurer.

All external inquiries regarding financial and fiscal matters are coordinated through the Director's Office for appropriate responses. All documents to initiate an encumbrance or payment for the Borough are approved by the Director's Office.

The Director of Finance manages the Borough's investment program, coordinates general obligation bond sales, administers the Borough's bonded indebtedness, prepares budget forecasting models that include the 17-year operations forecast and projection of debt capacity and budget development.

The Director's office works in conjunction with the Department of Administration to manage the Insurance program of Risk Management. Insurance is the financial tool of Risk designed to

protect the financial assets and operations from accidental loss through a comprehensive self-insurance program.

The Deputy Director of Finance directs the overall activities of the assigned Finance Divisions and supports other departments finance functions. The Deputy Director coordinates the preparation and review of the Monthly Finance Report, amendments to the operating ordinance, annual audit, Annual Comprehensive Financial Report, Popular Annual Financial Report, fund reconciliations, and the investment program.

A. Central Office Division

The Central Division provides support to the Director's office and senior staff and acts as a liaison between the department and other Borough departments. The Central Division is responsible for screening all Borough department payments: through Requests for Payments; Purchasing Requests; and contracts. In addition, the staff prints, monitors, verifies, and distributes all North Slope Borough vendor and payroll checks.

B. Budget & Position Control

The Budget & Position Control Office prepares the annual budget ordinance document in accordance with NSB code and Mayoral objectives for adoption by the Assembly and subsequent publication. The office develops and monitors compliance of budget reporting policies and procedures. The office coordinates departments and staff through the budget process by developing budgetary guidelines, reporting structures, manuals, and ongoing training in order to prepare and present a concise, transparent budget.

The Budget & Position Control Office coordinates with the Controller, Accounting & MIS divisions to accomplish the year end encumbrance carry over process, the Position Control process, and the budget rollover process.

Position Control responsibilities include the maintenance, monitoring, and oversight of all NSB positions through the processing of personnel action forms, personnel requisitions, budget line transfers, and departmental budget modification requests in coordination with the Human Resources Department, the Accounting division, Purchasing and all departments.

C. Accounting Division

The Accounting Division is responsible for the overall accounting processes for the North Slope Borough, including the encumbrance and expenditure of funds and the collection of revenues. The office maintains quality financial processes in compliance with federal and local government requirements, ensures internal accounting controls to effectively safeguard assets, and properly records financial transactions in the general ledger. The office coordinates the preparation and distribution of the monthly financial reports, as well as the Annual Comprehensive Financial Report and Popular Annual Financial Report.

The Controller supervises the Accounting Division. The division is comprised of six areas of responsibility.

General Accounting reviews, approves and posts batch entries, prepares monthly and annual reports, assists in the preparation of the annual audit, as well tracks fixed assets to maintain the balance sheet.

Payroll reviews and processes timesheets and personnel-related forms, applies deductions and tax withholdings, and generates paychecks for employees, including Assembly members, fire volunteers, election workers and board members.

Accounts Payable reviews and processes Requests for Payments, as well as verifies and matches invoices and claims to orders for validity and accuracy of information.

Accounts Receivable receives cash, checks and credit card transactions, and records these transactions accordingly. This office also processes utility billing, property tax payments and inter-department billing.

Travel Billing reviews and processes Travel Claims for accuracy against approved Travel Authorizations, as well as reconciles travel-related vendor accounts.

D. Assessing Division

The mission of the Assessing Division is to perform all statutory requirements in administering the valuation of local real and personal property located with the NSB at its full and true value as of January 1 of each year. The division discover, identify, value, and review real and personal property and respond to valuation appeals.

The Assessing division maintains all records necessary to establish ownership and location such as plats, deeds, and other pertinent records of real property located within the Borough. The division monitors, lists, and values active business personal property assets. Administrative duties include mandatory and optional exemption applications and reviews, assistance with grants and other needs of property

owners. Physical inspections are performed on real and personal property no less than once every 5 years.

Assessing provides a mechanism to oversee business personal property accounts, reviewing for accuracy and completeness on both local and state oil and gas accounts. This division coordinates closely with the SOA Oil and Gas Assessor on valuations of most oil and gas property located in the Borough. The division also reviews the State's evaluation of oil and gas properties located in the Borough to protect the NSB tax base and maximize revenues. The Assessing Division works closely with the Accounting Division on all processes of tax collection. Staff engages the oil and gas industry for technical information related to projects for use in developing an annual production forecast. The forecast is a significant component of the long-term financial projection model for bonding purposes.

E. Grants Division

The Grants Division is responsible for providing quality and effective assistance in all aspects of grant development and administration through partnering with North Slope Borough stakeholders to meet community needs identified by the long-term strategic plan. Grants Division coordinates with NSB Departments, City and Tribal Governments to implement, develop and accomplish grant programs; works closely with the Administration to develop and implement a strategic plan for seeking grant funding; represents the North Slope Borough with state, tribal and federal organizations and foundations; facilitates partnerships with local agencies and communities; provides capacity building opportunities; promotes career advancement for long-term employee retention and ensures grant compliance to maintain credibility with funding agencies.

F. Purchasing Division

Purchasing facilitates the financial commitment for goods and services by providing support services in the procurement of all goods and services not subject to the Borough's formal contracting procedures. All departmental Purchase Requisitions are reviewed for conformity and compliance with the Borough's purchasing rules and regulations.

III. GOALS AND OBJECTIVES

GOAL 1: Assess the procurement policy and procedures. Develop process efficiencies while maintaining financial controls and audit integrity.

Obj. 1.1: Streamline current processes and forms.

Obj. 1.2 Review and recommend changes to NSB code to support streamlined process.

Obj. 1.3 Assess job responsibilities to support streamlined process.

GOAL 2: Stand up Tax Assessment and Audit Division

Obj. 2.1: Identify staff, resources and structure.

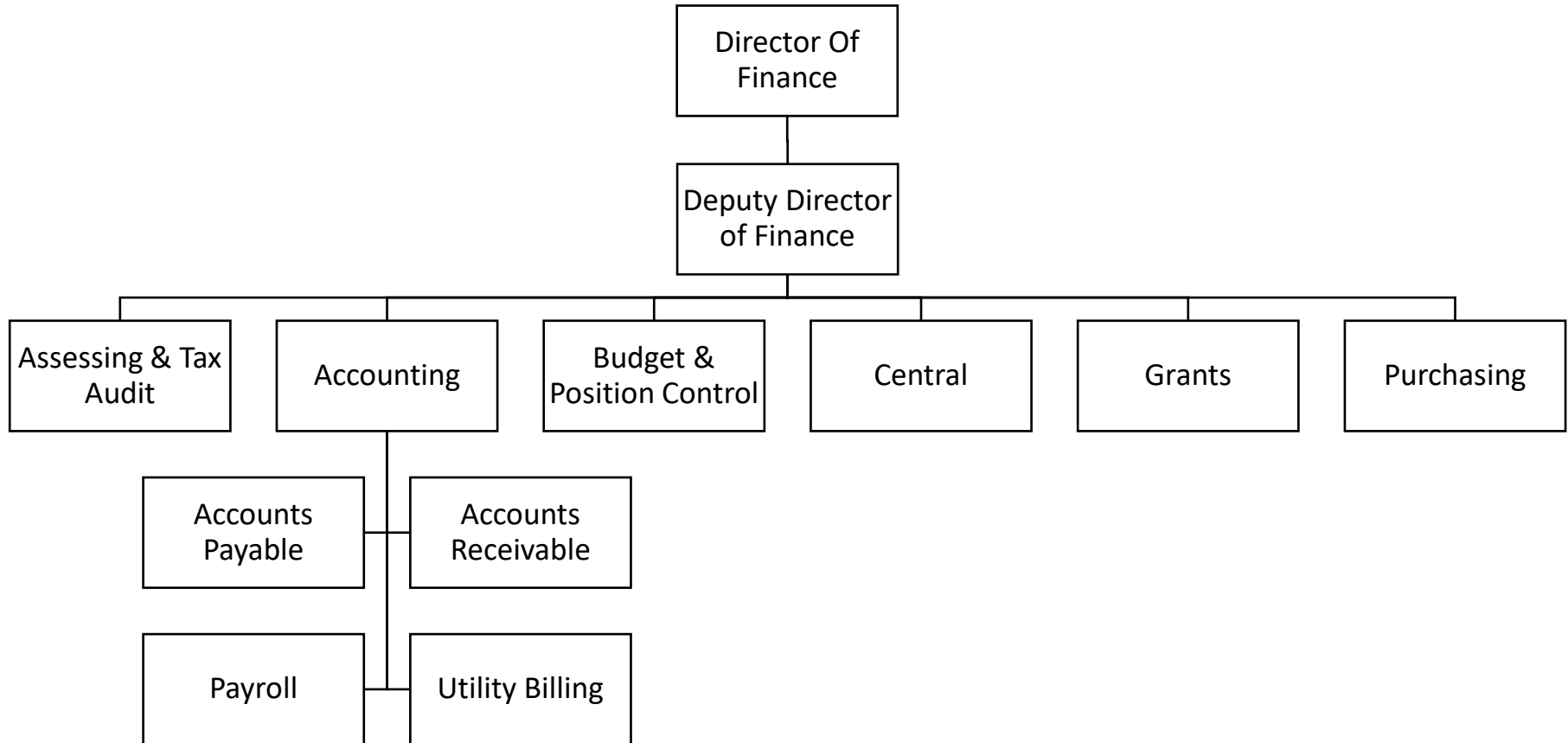
Obj. 2.2 Identify initial workload and priority lists

Obj. 2.3 Ensure compliance with NSB code and property tax collection.

GOAL 3: ENSURE STAFF IS CURRENT IN SKILLS AND TRAINING TO ADVANCE DEPARTMENT FUNCTIONS.

- Obj. 3.1: Identify training and educational program that lead to certifications.
- Obj. 3.2 Establish training and education goals with each employee as well as incorporate with evaluation process.
- Obj. 3.3 Support participation and attendance in industry conferences and curriculum where appropriate.

North Slope Borough Department of Finance



FINANCE
FY 2026-2027

Operating Budget Summary

Business Unit and Division	Subsidiary	FTE FY25-26	FTE FY26-27	FY 25-26 Total Budget	Personal Services	Contractual Services	Supplies	Equipment	Other	FY 26-27 Total Budget	Change from Prior Year	% Change
2301 - GF OPERATING CONTINGENCY		0	0	10,000,000	0	11,000,000	0	0	0	11,000,000	1,000,000	10.0%
2305 - FINANCE CENTRAL OFFICE		9	9	2,714,990	1,984,785	562,082	106,610	5,000	0	2,658,477	(56,513)	(2.1)%
2315 - FINANCE ACCOUNTING		25	25	4,509,036	4,321,649	335,150	49,500	5,000	0	4,711,299	202,263	4.5%
2325 - FINANCE PURCHASING		8	8	1,147,056	1,137,343	29,500	32,500	9,000	0	1,208,343	61,287	5.3%
2340 - FINANCE ASSESSING		4	4	1,170,319	753,861	378,590	16,600	1,000	0	1,150,051	(20,268)	(1.7)%
2340 - FINANCE ASSESSING	TAXAUDIT	3	4	733,873	767,796	281,500	2,000	0	0	1,051,296	317,423	43.3%
2390 - FINANCE GRANTS		19	19	2,961,530	2,870,090	147,200	28,995	5,025	0	3,051,310	89,780	3.0%
Grand Total		68	69	23,236,804	11,835,524	12,734,022	236,205	25,025	0	24,830,776	1,593,972	6.9%

FINANCE
Department Total

Expenditure Type	Actual Year 2023-2024	Actual Year 2024-2025	Budget 2025-2026	Actual 6 months 2025-2026	Budget 2026-2027	Budget Variance	% Change
6100 Personal Services							
Total Permanent Wages	10,867,790	5,483,003	6,513,718	2,850,474	7,010,038	496,320	7.6%
Total Permanent Overtime Wages	275,903	55,568	3,000	41,625	9,279	6,279	209.3%
Total Temporary Wages	367,531	83,039	100,171	41,282	101,584	1,413	1.4%
Total Temporary Overtime Wages	46,202	10,093	0	16,758	0	0	0.0%
Total Benefits	9,595,143	4,639,723	4,377,721	1,523,884	4,714,623	336,902	7.7%
Total Personal Services	21,152,569	10,271,427	10,994,610	4,474,024	11,835,524	840,914	7.6%
6200 Contractual Services							
Total Communications	1,176,710	74,948	83,693	29,692	81,304	(2,389)	(2.9)%
Total Contributions & Municipal Support	0	0	0	0	0	0	0.0%
Total Maintenance Services	170,695	99,008	74,310	24,327	84,260	9,950	13.4%
Total Insurance & Bonding Reserves	11,878,548	0	10,000,000	0	11,000,000	1,000,000	10.0%
Total Professional Services	1,338,000	705,008	1,180,120	227,669	846,620	(333,500)	(28.3)%
Total Rents and Utilities	544,858	182,271	162,420	11,342	45,000	(117,420)	(72.3)%
Total Travel and Lodging	245,327	48,035	280,396	50,378	451,090	170,694	60.9%
Total Other Services & Expenses	804,043	94,538	134,275	41,921	225,748	91,473	68.1%
Total Contractual Services	16,158,181	1,203,808	11,915,214	385,329	12,734,022	818,808	6.9%
6500 Supplies							
Total Fuel	67,288	9,766	16,010	1,716	14,060	(1,950)	(12.2)%
Total Supplies-Buildings & Grounds	26,677	17,641	5,800	1,553	5,300	(500)	(8.6)%
Total Supplies-Non-Buildings & Grounds	305,734	149,301	288,145	61,911	216,845	(71,300)	(24.7)%
Total Supplies	399,699	176,708	309,955	65,180	236,205	(73,750)	(23.8)%
6700 Equipment & Replacement Parts							
Total New Equipment Under \$5,000	103,944	39,845	15,825	18,131	23,325	7,500	47.4%
Total Equipment & Parts Under \$5,000	35,431	4,994	1,200	497	1,700	500	41.7%
Total Equipment & Parts Over \$5,000	203,743	5,858	0	60,338	0	0	0.0%
Total Equipment & Replacement Parts	343,117	50,698	17,025	78,965	25,025	8,000	47.0%
Total Other Expenses	0	0	0	0	0	0	0.0%
Grand Total	38,053,566	11,702,641	23,236,804	5,003,498	24,830,776	1,593,972	6.9%

Finance Total

GF OPERATING CONTINGENCY

2301.*

Expenditure Type	Actual Year 2023-2024	Actual Year 2024-2025	Budget 2025-2026	Actual 6 months 2025-2026	Budget 2026-2027	Budget Variance	% Change
6100 Personal Services							
Total Permanent Wages	0	0	0	0	0	0	0.0%
Total Permanent Overtime Wages	0	0	0	0	0	0	0.0%
Total Temporary Wages	0	0	0	0	0	0	0.0%
Total Temporary Overtime Wages	0	0	0	0	0	0	0.0%
Total Benefits	0	0	0	0	0	0	0.0%
Total Personal Services	0	0	0	0	0	0	0.0%
6200 Contractual Services							
Total Communications	0	0	0	0	0	0	0.0%
Total Contributions & Municipal Support	0	0	0	0	0	0	0.0%
Total Maintenance Services	0	0	0	0	0	0	0.0%
Total Insurance & Bonding Reserves	0	0	10,000,000	0	11,000,000	1,000,000	10.0%
Total Professional Services	0	0	0	0	0	0	0.0%
Total Rents and Utilities	0	0	0	0	0	0	0.0%
Total Travel and Lodging	0	0	0	0	0	0	0.0%
Total Other Services & Expenses	0	0	0	0	0	0	0.0%
Total Contractual Services	0	0	10,000,000	0	11,000,000	1,000,000	10.0%
6500 Supplies							
Total Fuel	0	0	0	0	0	0	0.0%
Total Supplies-Buildings & Grounds	0	0	0	0	0	0	0.0%
Total Supplies-Non-Buildings & Grounds	0	0	0	0	0	0	0.0%
Total Supplies	0	0	0	0	0	0	0.0%
6700 Equipment & Replacement Parts							
Total New Equipment Under \$5,000	0	0	0	0	0	0	0.0%
Total Equipment & Parts Under \$5,000	0	0	0	0	0	0	0.0%
Total Equipment & Parts Over \$5,000	0	0	0	0	0	0	0.0%
Total Equipment & Replacement Parts	0	0	0	0	0	0	0.0%
Grand Total	0	0	10,000,000	0	11,000,000	1,000,000	10.0%

GF OPERATING CONTINGENCY

2301.*

Object Account	Budget FY 2025-2026	Budget FY 2026-2027	Budget Year Variance	Budget Year Variance %
6200 Contractual Services				
6300 Insurance & Bonding Reserves				
6305 - INSURANCE & BONDING	10,000,000	11,000,000	1,000,000	10.0
Total Insurance & Bonding Reserves	10,000,000	11,000,000	1,000,000	10.0
Total Contractual Services	10,000,000	11,000,000	1,000,000	10.0
Grand Total	10,000,000	11,000,000	1,000,000	10.0

FINANCE CENTRAL OFFICE

2305.*

Expenditure Type	Actual Year 2023-2024	Actual Year 2024-2025	Budget 2025-2026	Actual 6 months 2025-2026	Budget 2026-2027	Budget Variance	% Change
6100 Personal Services							
Total Permanent Wages	1,031,199	1,002,701	1,117,692	497,255	1,150,560	32,868	2.9%
Total Permanent Overtime Wages	9,070	2,549	0	965	6,279	6,279	0.0%
Total Temporary Wages	60,016	42,351	48,082	22,839	47,412	(670)	(1.4)%
Total Temporary Overtime Wages	17,795	9,536	0	13,045	0	0	0.0%
Total Benefits	889,171	837,596	754,383	272,339	780,534	26,151	3.5%
Total Personal Services	2,007,251	1,894,734	1,920,157	806,443	1,984,785	64,628	3.4%
6200 Contractual Services							
Total Communications	35,775	35,095	34,670	10,954	36,124	1,454	4.2%
Total Contributions & Municipal Support	0	0	0	0	0	0	0.0%
Total Maintenance Services	61,313	64,432	21,060	6,447	22,500	1,440	6.8%
Total Insurance & Bonding Reserves	0	0	0	0	0	0	0.0%
Total Professional Services	201,470	113,747	319,500	24,078	25,500	(294,000)	(92.0)%
Total Rents and Utilities	145,279	111,760	18,840	8,721	20,100	1,260	6.7%
Total Travel and Lodging	23,822	33,787	170,625	39,694	330,810	160,185	93.9%
Total Other Services & Expenses	16,904	19,660	42,648	3,140	127,048	84,400	197.9%
Total Contractual Services	484,563	378,480	607,343	93,034	562,082	(45,261)	(7.5)%
6500 Supplies							
Total Fuel	4,704	2,771	5,520	413	4,140	(1,380)	(25.0)%
Total Supplies-Buildings & Grounds	339	206	500	0	0	(500)	(100.0)%
Total Supplies-Non-Buildings & Grounds	93,513	72,016	180,470	20,620	102,470	(78,000)	(43.2)%
Total Supplies	98,557	74,992	186,490	21,032	106,610	(79,880)	(42.8)%
6700 Equipment & Replacement Parts							
Total New Equipment Under \$5,000	13,498	4,631	1,000	1,517	5,000	4,000	400.0%
Total Equipment & Parts Under \$5,000	411	3,949	0	0	0	0	0.0%
Total Equipment & Parts Over \$5,000	157,083	5,858	0	0	0	0	0.0%
Total Equipment & Replacement Parts	170,993	14,438	1,000	1,517	5,000	4,000	400.0%
Total Other Expenses	0	0	0	0	0	0	0.0%
Grand Total	2,761,364	2,362,644	2,714,990	922,026	2,658,477	(56,513)	(2.1)%

6100 Personal Services

	FTE	FTE	FTE	Position		Budget	Budget	Change	%
	FY 25	FY 26	FY 27	Range	# Months	FY 26	FY 27	Amount	Change
Director of Finance	1	1	1	44	12	228,559	254,799	26,240	11.5%
Deputy Director of Finance	1	1	1	39	12	164,532	190,008	25,476	15.5%
Assistant to the Director	1	0	1	34	12	0	107,258	107,258	100.0%
Budget & Position Control Analyst	1	1	1	32	12	108,773	114,233	5,460	5.0%
Division Manager	1	1	1	32	12	145,250	146,659	1,409	1.0%
Assistant Division Manager	1	1	1	30	12	106,214	111,793	5,579	5.3%
Assistant Budget Analyst	1	0	1	28	12	0	83,259	83,259	100.0%
Executive Assistant	1	1	1	25	12	76,876	74,746	(2,130)	(2.8%)
Senior Office Specialist	1	1	1	23	12	65,244	67,805	2,561	3.9%
Fiscal Manager - Finance	0	1	0			128,916	0	(128,916)	(100.0%)
Assistant Budget Analyst II	0	1	0			93,328	0	(93,328)	(100.0%)
Office Specialist	1	0	0			0	0	0	0.0%

6110 Permanent Wages

6111 Regular Wages	10	9	9			1,117,692	1,150,560	32,868	2.9%
6112 Honorariums						8,000	0	(8,000)	(100.0%)
6115 Overtime Wages						0	6,279	6,279	100.0%
Total Permanent Wages						1,125,692	1,156,839	31,147	2.8%

Assistant Budget Analyst	0	0	1	28		0	18,468	18,468	100.0%
Office Specialist	1	0	1	23		0	28,944	28,944	100.0%
College Intern	1	2	0			48,082	0	(48,082)	(100.0%)

6120 Temporary Wages

6121 Regular Wages	2	2	2			48,082	47,412	(670)	(1.4%)
Total Temporary Wages						48,082	47,412	(670)	(1.4%)

6130 Benefits

6131 Permanent Employee Benefits - 67%						748,854	775,082	26,228	3.5%
6132 Honorarium Benefits - 7.65%						612	0	(612)	(100.0%)
6135 Temporary Employee Benefits - 11.5%						5,529	5,452	(77)	(1.4%)
Total Benefits						754,995	780,535	25,539	3.4%

Total Personal Services						1,928,769	1,984,786	56,016	2.9%
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FINANCE CENTRAL OFFICE

2305.*

Object Account	Budget FY 2025-2026	Budget FY 2026-2027	Budget Year Variance	Budget Year Variance %
6100 Personal Services				
6110 Permanent Wages				
6111 - REGULAR WAGES-PERMANENT	1,117,692	1,150,560	32,868	2.9
Total Permanent Wages	<u>1,117,692</u>	<u>1,150,560</u>	<u>32,868</u>	<u>2.9</u>
6115 Permanent Overtime Wages				
6115 - OT WAGES-PERMANENT	0	6,279	6,279	0.0
Total Permanent Overtime Wages	<u>0</u>	<u>6,279</u>	<u>6,279</u>	<u>0.0</u>
6120 Temporary Wages				
6121 - REGULAR WAGES-TEMPORARY	48,082	47,412	(670)	(1.4)
Total Temporary Wages	<u>48,082</u>	<u>47,412</u>	<u>(670)</u>	<u>(1.4)</u>
6130 Benefits				
6131 - BENEFITS-PERMANENT	748,854	775,082	26,228	3.5
6135 - BENEFITS-TEMPORARY	5,529	5,452	(77)	(1.4)
Total Benefits	<u>754,383</u>	<u>780,534</u>	<u>26,151</u>	<u>3.5</u>
Total Personal Services	<u>1,920,157</u>	<u>1,984,785</u>	<u>64,628</u>	<u>3.4</u>
6200 Contractual Services				
6210 Communications				
6215 - AIRLINE EXPRESS	15,566	15,200	(366)	(2.4)
6220 - PHONE/FAX/MODEM	8,844	9,564	720	8.1
6225 - POSTAGE	10,260	11,360	1,100	10.7
Total Communications	<u>34,670</u>	<u>36,124</u>	<u>1,454</u>	<u>4.2</u>
6250 Maintenance Services				
6260 - COMPUTERS & PC MAINT	1,500	1,500	0	0.0
6265 - COPIER MAINTENANCE	13,560	12,600	(960)	(7.1)
6270 - CUSTODIAL SERVICES	6,000	8,400	2,400	40.0
Total Maintenance Services	<u>21,060</u>	<u>22,500</u>	<u>1,440</u>	<u>6.8</u>
6330 Professional Services				
6359 - OTHER SERVICES	319,500	25,500	(294,000)	(92.0)
Total Professional Services	<u>319,500</u>	<u>25,500</u>	<u>(294,000)</u>	<u>(92.0)</u>
6360 Rents & Utilities				
6370 - RESIDENTIAL LEASES	18,000	18,000	0	0.0
6375 - UTIL-ELECTRICITY	0	480	480	0.0
6380 - WATER/SEWER	840	1,620	780	92.9
Total Rents and Utilities	<u>18,840</u>	<u>20,100</u>	<u>1,260</u>	<u>6.7</u>

FINANCE CENTRAL OFFICE

2305.*

Object Account	Budget FY 2025-2026	Budget FY 2026-2027	Budget Year Variance	Budget Year Variance %
6400 Travel & Lodging				
6402 - AIRFARE IN-STATE	27,200	43,700	16,500	60.7
6403 - AIRFARE OUT-OF-STATE	28,500	48,000	19,500	68.4
6410 - GROUND TRANSPORTATION	17,550	28,800	11,250	64.1
6415 - PER DIEM	20,625	37,500	16,875	81.8
6420 - LODGING	66,750	170,310	103,560	155.1
6429 - OTHER TRAVEL AND LODGING	10,000	2,500	(7,500)	(75.0)
Total Travel and Lodging	170,625	330,810	160,185	93.9
6450 Other Services & Expenses				
6455 - ADVERTISING & PRINTING	21,150	12,650	(8,500)	(40.2)
6485 - TRAIN/TUITION/CONFERENCE	19,530	11,530	(8,000)	(41.0)
6490 - MEMBERSHIPS DUES/SUBS	1,968	2,868	900	45.7
6491 - IT SERVICES	0	100,000	100,000	0.0
Total Other Services & Expenses	42,648	127,048	84,400	197.9
Total Contractual Services	607,343	562,082	(45,261)	(7.5)
6500 Supplies				
6510 Fuel				
6530 - VEHICLE FUEL	5,520	4,140	(1,380)	(25.0)
Total Fuel	5,520	4,140	(1,380)	(25.0)
6540 Supplies-Buildings & Grounds				
6599 - OTHER BLDGS & GRND SUPPL	500	0	(500)	(100.0)
Total Supplies-Buildings & Grounds	500	0	(500)	(100.0)
6600 Supplies-Non-Buildings & Grounds				
6615 - FOOD/WATER/COFFEE/CATER	24,000	28,000	4,000	16.7
6620 - HOUSEHOLD SUPPLIES	20,200	22,950	2,750	13.6
6640 - PREPRINTED FORMS	5,780	5,780	0	0.0
6655 - VEHICLE/AIRCRAFT SUPPLIES	200	200	0	0.0
6699 - OTHER NON-BLDG SUPPLIES	130,290	45,540	(84,750)	(65.0)
Total Supplies-Non-Buildings & Grounds	180,470	102,470	(78,000)	(43.2)
Total Supplies	186,490	106,610	(79,880)	(42.8)
6700 Equipment & Replacement Parts				
6710 New Equipment Under \$5,000				
6740 - JANITOR/MAINT <\$5000	1,000	1,000	0	0.0
6759 - OTHER EQUIPMENT < \$5000	0	4,000	4,000	0.0
Total New Equipment Under \$5,000	1,000	5,000	4,000	400.0
Total Equipment & Replacement Parts	1,000	5,000	4,000	400.0
Grand Total	2,714,990	2,658,477	(56,513)	(2.1)

FINANCE ACCOUNTING

2315.*

Expenditure Type	Actual Year 2023-2024	Actual Year 2024-2025	Budget 2025-2026	Actual 6 months 2025-2026	Budget 2026-2027	Budget Variance	% Change
6100 Personal Services							
Total Permanent Wages	2,282,835	2,198,569	2,416,052	1,214,244	2,551,645	135,593	5.6%
Total Permanent Overtime Wages	36,740	28,417	0	18,305	0	0	0.0%
Total Temporary Wages	56,682	16,080	52,089	11,824	54,172	2,083	4.0%
Total Temporary Overtime Wages	4,972	497	0	0	0	0	0.0%
Total Benefits	1,980,041	1,891,305	1,624,745	639,218	1,715,832	91,087	5.6%
Total Personal Services	4,361,271	4,134,868	4,092,886	1,883,590	4,321,649	228,763	5.6%
6200 Contractual Services							
Total Communications	11,058	16,342	11,500	10,210	8,000	(3,500)	(30.4)%
Total Contributions & Municipal Support	0	0	0	0	0	0	0.0%
Total Maintenance Services	5,268	3,707	5,250	1,813	4,500	(750)	(14.3)%
Total Insurance & Bonding Reserves	0	0	0	0	0	0	0.0%
Total Professional Services	290,577	290,000	290,000	80,709	250,500	(39,500)	(13.6)%
Total Rents and Utilities	0	0	0	0	0	0	0.0%
Total Travel and Lodging	7,279	4,975	10,650	0	12,150	1,500	14.1%
Total Other Services & Expenses	32,110	67,953	44,250	34,167	60,000	15,750	35.6%
Total Contractual Services	346,293	382,977	361,650	126,898	335,150	(26,500)	(7.3)%
6500 Supplies							
Total Fuel	1,156	1,145	1,200	312	1,200	0	0.0%
Total Supplies-Buildings & Grounds	0	0	800	0	800	0	0.0%
Total Supplies-Non-Buildings & Grounds	42,912	34,293	47,500	19,479	47,500	0	0.0%
Total Supplies	44,067	35,437	49,500	19,792	49,500	0	0.0%
6700 Equipment & Replacement Parts							
Total New Equipment Under \$5,000	3,961	1,519	4,500	8,815	4,000	(500)	(11.1)%
Total Equipment & Parts Under \$5,000	500	940	500	390	1,000	500	100.0%
Total Equipment & Parts Over \$5,000	0	0	0	0	0	0	0.0%
Total Equipment & Replacement Parts	4,461	2,459	5,000	9,206	5,000	0	0.0%
Total Other Expenses	0	0	0	0	0	0	0.0%
Grand Total	4,756,092	4,555,741	4,509,036	2,039,486	4,711,299	202,263	4.5%

6100 Personal Services

	FTE	FTE	FTE	Position		Budget	Budget	Change	%
	FY 25	FY 26	FY 27	Range	# Months	FY 26	FY 27	Amount	Change
Controller	1	1	1	36	12	146,673	130,073	(16,600)	(11.3%)
Assistant Controller	2	2	2	34	12	266,083	274,579	8,496	3.2%
Government Accountant	4	4	4	33	12	493,066	528,110	35,044	7.1%
Payroll Manager	1	1	1	32	12	118,801	124,526	5,725	4.8%
Accounting Supervisor	1	1	1	29	12	108,279	114,291	6,012	5.6%
Payroll Specialist III	3	3	3	28	12	271,651	299,325	27,674	10.2%
Payroll Specialist II	2	2	2	26	12	161,243	169,142	7,899	4.9%
Principal Accounting Specialist	7	8	10	25	12	640,217	835,215	194,998	30.5%
Payroll Specialist I	1	1	1	24	12	73,936	76,384	2,448	3.3%
Senior Accounting Specialist	3	2	0			136,103	0	(136,103)	(100.0%)

6110 Permanent Wages

6111 Regular Wages	25	25	25			2,416,052	2,551,645	135,593	5.6%
Total Permanent Wages						2,416,052	2,551,645	135,593	5.6%

College Intern

	0	1	2	20		52,089	54,172	2,083	4.0%
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6120 Temporary Wages

6121 Regular Wages	0	1	2			52,089	54,172	2,083	4.0%
Total Temporary Wages						52,089	54,172	2,083	4.0%

6130 Benefits

6131 Permanent Employee Benefits - 67%						1,618,755	1,709,602	90,847	5.6%
6135 Temporary Employee Benefits - 11.50%						5,990	6,230	240	4.0%
Total Benefits						1,624,745	1,715,832	91,087	5.6%

Total Personal Services						4,092,886	4,321,649	228,763	5.6%
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FINANCE ACCOUNTING

2315.*

Object Account	Budget FY 2025-2026	Budget FY 2026-2027	Budget Year Variance	Budget Year Variance %
6100 Personal Services				
6110 Permanent Wages				
6111 - REGULAR WAGES-PERMANENT	2,416,052	2,551,645	135,593	5.6
Total Permanent Wages	2,416,052	2,551,645	135,593	5.6
6120 Temporary Wages				
6121 - REGULAR WAGES-TEMPORARY	52,089	54,172	2,083	4.0
Total Temporary Wages	52,089	54,172	2,083	4.0
6130 Benefits				
6131 - BENEFITS-PERMANENT	1,618,755	1,709,602	90,847	5.6
6135 - BENEFITS-TEMPORARY	5,990	6,230	240	4.0
Total Benefits	1,624,745	1,715,832	91,087	5.6
Total Personal Services	4,092,886	4,321,649	228,763	5.6
6200 Contractual Services				
6210 Communications				
6215 - AIRLINE EXPRESS	500	600	100	20.0
6220 - PHONE/FAX/MODEM	6,500	2,400	(4,100)	(63.1)
6225 - POSTAGE	4,500	5,000	500	11.1
Total Communications	11,500	8,000	(3,500)	(30.4)
6250 Maintenance Services				
6265 - COPIER MAINTENANCE	5,250	4,500	(750)	(14.3)
Total Maintenance Services	5,250	4,500	(750)	(14.3)
6330 Professional Services				
6345 - LEGAL SERVICES	0	500	500	0.0
6359 - OTHER SERVICES	290,000	250,000	(40,000)	(13.8)
Total Professional Services	290,000	250,500	(39,500)	(13.6)
6400 Travel & Lodging				
6402 - AIRFARE IN-STATE	1,500	3,000	1,500	100.0
6403 - AIRFARE OUT-OF-STATE	3,000	3,000	0	0.0
6410 - GROUND TRANSPORTATION	650	650	0	0.0
6415 - PER DIEM	1,500	1,500	0	0.0
6420 - LODGING	3,500	3,500	0	0.0
6429 - OTHER TRAVEL AND LODGING	500	500	0	0.0
Total Travel and Lodging	10,650	12,150	1,500	14.1
6450 Other Services & Expenses				
6460 - FINANCE CHRGS/PENALTIES	5,000	6,500	1,500	30.0
6485 - TRAIN/TUITION/CONFERENCE	7,500	7,500	0	0.0
6490 - MEMBERSHIPS DUES/SUBS	3,000	3,000	0	0.0
6491 - IT SERVICES	0	15,000	15,000	0.0
6495 - CC PROCESSING FEE	18,750	18,000	(750)	(4.0)
6499 - MISC SERVICES & EXP	10,000	10,000	0	0.0
Total Other Services & Expenses	44,250	60,000	15,750	35.6
Total Contractual Services	361,650	335,150	(26,500)	(7.3)

FINANCE ACCOUNTING

2315.*

Object Account	Budget FY 2025-2026	Budget FY 2026-2027	Budget Year Variance	Budget Year Variance %
6500 Supplies				
6510 Fuel				
6530 - VEHICLE FUEL	1,200	1,200	0	0.0
Total Fuel	1,200	1,200	0	0.0
6540 Supplies-Buildings & Grounds				
6560 - SMALL APPLIANCES	800	800	0	0.0
Total Supplies-Buildings & Grounds	800	800	0	0.0
6600 Supplies-Non-Buildings & Grounds				
6610 - EDUC/TRAINING SUPPLIES	3,000	3,000	0	0.0
6615 - FOOD/WATER/COFFEE/CATER	15,000	15,000	0	0.0
6620 - HOUSEHOLD SUPPLIES	5,000	5,000	0	0.0
6630 - MEDICAL SUPPLIES	250	250	0	0.0
6640 - PREPRINTED FORMS	4,000	4,000	0	0.0
6650 - UNIFORMS/PROTECTIVE ITEMS	250	250	0	0.0
6699 - OTHER NON-BLDG SUPPLIES	20,000	20,000	0	0.0
Total Supplies-Non-Buildings & Grounds	47,500	47,500	0	0.0
Total Supplies	49,500	49,500	0	0.0
6700 Equipment & Replacement Parts				
6710 New Equipment Under \$5,000				
6720 - COMPUTER/PRINTER <\$5000	1,750	1,750	0	0.0
6730 - FRNTR & FRNSHGS < \$5000	500	0	(500)	(100.0)
6735 - HEATERS/BOILERS < \$5000	500	500	0	0.0
6750 - OFFICE MACHINES < \$5000	250	250	0	0.0
6759 - OTHER EQUIPMENT < \$5000	1,500	1,500	0	0.0
Total New Equipment Under \$5,000	4,500	4,000	(500)	(11.1)
6760 Replacement Parts Under \$5,000				
6775 - COMPUTER/PC PART <\$5000	500	500	0	0.0
6795 - VEHICLE PARTS < \$5000	0	500	500	0.0
Total Equipment & Parts Under \$5,000	500	1,000	500	100.0
Total Equipment & Replacement Parts	5,000	5,000	0	0.0
Grand Total	4,509,036	4,711,299	202,263	4.5

FINANCE PURCHASING

2325.*

Expenditure Type	Actual Year 2023-2024	Actual Year 2024-2025	Budget 2025-2026	Actual 6 months 2025-2026	Budget 2026-2027	Budget Variance	% Change
6100 Personal Services							
Total Permanent Wages	1,309,030	636,207	651,403	311,116	678,044	26,641	4.1%
Total Permanent Overtime Wages	1,184	89	3,000	0	3,000	0	0.0%
Total Temporary Wages	0	0	0	0	0	0	0.0%
Total Temporary Overtime Wages	0	0	0	0	0	0	0.0%
Total Benefits	1,138,312	523,196	438,450	169,364	456,299	17,849	4.1%
Total Personal Services	2,448,527	1,159,492	1,092,853	480,479	1,137,343	44,490	4.1%
6200 Contractual Services							
Total Communications	20,792	5,053	10,063	1,960	14,000	3,937	39.1%
Total Contributions & Municipal Support	0	0	0	0	0	0	0.0%
Total Maintenance Services	8,890	2,757	8,600	3,282	10,500	1,900	22.1%
Total Insurance & Bonding Reserves	0	0	0	0	0	0	0.0%
Total Professional Services	21,602	0	0	0	0	0	0.0%
Total Rents and Utilities	46,704	714	0	0	0	0	0.0%
Total Travel and Lodging	9,782	3,343	5,000	0	5,000	0	0.0%
Total Other Services & Expenses	5,630	(39)	0	0	0	0	0.0%
Total Contractual Services	113,401	11,828	23,663	5,242	29,500	5,837	24.7%
6500 Supplies							
Total Fuel	24,522	1,524	3,840	234	4,000	160	4.2%
Total Supplies-Buildings & Grounds	5,415	1,892	3,000	1,553	3,000	0	0.0%
Total Supplies-Non-Buildings & Grounds	39,490	15,079	18,700	7,304	25,500	6,800	36.4%
Total Supplies	69,427	18,495	25,540	9,091	32,500	6,960	27.3%
6700 Equipment & Replacement Parts							
Total New Equipment Under \$5,000	7,725	12,140	5,000	1,876	9,000	4,000	80.0%
Total Equipment & Parts Under \$5,000	0	0	0	0	0	0	0.0%
Total Equipment & Parts Over \$5,000	0	0	0	0	0	0	0.0%
Total Equipment & Replacement Parts	7,725	12,140	5,000	1,876	9,000	4,000	80.0%
Grand Total	2,639,080	1,201,954	1,147,056	496,688	1,208,343	61,287	5.3%

6100 Personal Services

	FTE FY 25	FTE FY 26	FTE FY 27	Position Range	# Months	Budget FY 26	Budget FY 27	Change Amount	% Change
Purchasing Manager	1	1	1	32	12	125,346	132,308	6,962	5.6%
Purchasing Agent	1	1	1	29	12	101,813	107,568	5,755	5.7%
Lead Purchasing Clerk	1	1	1	25	12	80,442	82,278	1,836	2.3%
Principal Accounting Specialist	1	1	1	25	12	82,437	85,735	3,298	4.0%
Purchasing Clerk	3	3	3	22	12	200,422	202,466	2,044	1.0%
Office Specialist	0	1	1	21	12	60,943	67,689	6,746	11.1%

6110 Permanent Wages

6111 Regular Wages	7	8	8			651,403	678,044	26,641	4.1%
6115 Overtime Wages						3,000	3,000	0	0.0%
Total Permanent Wages						654,403	681,044	26,641	4.1%

6130 Benefits

6131 Permanent Employee Benefits - 67%						438,450	456,299	17,849	4.1%
Total Benefits						438,450	456,299	17,849	4.1%

Total Personal Services						1,092,853	1,137,343	44,490	4.1%
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FINANCE PURCHASING

2325.*

Object Account	Budget FY 2025-2026	Budget FY 2026-2027	Budget Year Variance	Budget Year Variance %
6100 Personal Services				
6110 Permanent Wages				
6111 - REGULAR WAGES-PERMANENT	651,403	678,044	26,641	4.1
Total Permanent Wages	651,403	678,044	26,641	4.1
6115 Permanent Overtime Wages				
6115 - OT WAGES-PERMANENT	3,000	3,000	0	0.0
Total Permanent Overtime Wages	3,000	3,000	0	0.0
6130 Benefits				
6131 - BENEFITS-PERMANENT	438,450	456,299	17,849	4.1
Total Benefits	438,450	456,299	17,849	4.1
Total Personal Services	1,092,853	1,137,343	44,490	4.1
6200 Contractual Services				
6210 Communications				
6220 - PHONE/FAX/MODEM	10,063	14,000	3,937	39.1
Total Communications	10,063	14,000	3,937	39.1
6250 Maintenance Services				
6265 - COPIER MAINTENANCE	3,600	5,500	1,900	52.8
6270 - CUSTODIAL SERVICES	5,000	5,000	0	0.0
Total Maintenance Services	8,600	10,500	1,900	22.1
6400 Travel & Lodging				
6403 - AIRFARE OUT-OF-STATE	5,000	5,000	0	0.0
Total Travel and Lodging	5,000	5,000	0	0.0
Total Contractual Services	23,663	29,500	5,837	24.7
6500 Supplies				
6510 Fuel				
6530 - VEHICLE FUEL	3,840	4,000	160	4.2
Total Fuel	3,840	4,000	160	4.2
6540 Supplies-Buildings & Grounds				
6599 - OTHER BLDGS & GRND SUPPL	3,000	3,000	0	0.0
Total Supplies-Buildings & Grounds	3,000	3,000	0	0.0

FINANCE PURCHASING

2325.*

Object Account	Budget FY 2025-2026	Budget FY 2026-2027	Budget Year Variance	Budget Year Variance %
6600 Supplies-Non-Buildings & Grounds				
6610 - EDUC/TRAINING SUPPLIES	500	500	0	0.0
6615 - FOOD/WATER/COFFEE/CATER	7,000	7,000	0	0.0
6620 - HOUSEHOLD SUPPLIES	3,000	3,000	0	0.0
6630 - MEDICAL SUPPLIES	500	500	0	0.0
6645 - SOFTWARE FOR PC'S	1,200	4,000	2,800	233.3
6655 - VEHICLE/AIRCRAFT SUPPLIES	500	500	0	0.0
6699 - OTHER NON-BLDG SUPPLIES	6,000	10,000	4,000	66.7
Total Supplies-Non-Buildings & Grounds	18,700	25,500	6,800	36.4
Total Supplies	25,540	32,500	6,960	27.3
6700 Equipment & Replacement Parts				
6710 New Equipment Under \$5,000				
6759 - OTHER EQUIPMENT < \$5000	5,000	9,000	4,000	80.0
Total New Equipment Under \$5,000	5,000	9,000	4,000	80.0
Total Equipment & Replacement Parts	5,000	9,000	4,000	80.0
Grand Total	1,147,056	1,208,343	61,287	5.3

FINANCE ASSESSING

2340.*

Expenditure Type	Actual Year 2023-2024	Actual Year 2024-2025	Budget 2025-2026	Actual 6 months 2025-2026	Budget 2026-2027	Budget Variance	% Change
6100 Personal Services							
Total Permanent Wages	414,147	427,763	664,603	224,257	911,172	246,569	37.1%
Total Permanent Overtime Wages	0	0	0	0	0	0	0.0%
Total Temporary Wages	0	0	0	0	0	0	0.0%
Total Temporary Overtime Wages	0	0	0	0	0	0	0.0%
Total Benefits	359,371	335,510	445,284	107,055	610,485	165,201	37.1%
Total Personal Services	773,519	763,273	1,109,887	331,312	1,521,657	411,770	37.1%
6200 Contractual Services							
Total Communications	10,236	9,432	20,000	2,302	14,500	(5,500)	(27.5)%
Total Contributions & Municipal Support	0	0	0	0	0	0	0.0%
Total Maintenance Services	2,913	8,723	14,000	4,721	18,000	4,000	28.6%
Total Insurance & Bonding Reserves	0	0	0	0	0	0	0.0%
Total Professional Services	297,399	269,338	555,000	122,882	555,000	0	0.0%
Total Rents and Utilities	82,888	63,288	119,805	0	0	(119,805)	(100.0)%
Total Travel and Lodging	7,285	4,058	50,500	10,683	57,390	6,890	13.6%
Total Other Services & Expenses	2,423	6,716	15,000	3,864	15,200	200	1.3%
Total Contractual Services	403,144	361,554	774,305	144,452	660,090	(114,215)	(14.8)%
6500 Supplies							
Total Fuel	1,408	1,638	2,000	102	2,000	0	0.0%
Total Supplies-Buildings & Grounds	0	153	0	0	0	0	0.0%
Total Supplies-Non-Buildings & Grounds	9,673	5,244	17,000	3,686	16,600	(400)	(2.4)%
Total Supplies	11,081	7,035	19,000	3,788	18,600	(400)	(2.1)%
6700 Equipment & Replacement Parts							
Total New Equipment Under \$5,000	4,315	4,426	1,000	4,264	1,000	0	0.0%
Total Equipment & Parts Under \$5,000	0	105	0	106	0	0	0.0%
Total Equipment & Parts Over \$5,000	0	0	0	0	0	0	0.0%
Total Equipment & Replacement Parts	4,315	4,531	1,000	4,371	1,000	0	0.0%
Grand Total	1,192,058	1,136,394	1,904,192	483,923	2,201,347	297,155	15.6%

6100 Personal Services

	FTE	FTE	FTE	Position		Budget	Budget	Change	%
	FY 25	FY 26	FY 27	Range	# Months	FY 26	FY 27	Amount	Change
Assessor	1	1	1	33	12	123,238	131,300	8,062	6.5%
Deputy Assessor	2	2	2	31	12	199,914	236,262	36,348	18.2%
Assessing Technician	2	1	1	27	12	74,162	83,852	9,690	13.1%
Tax Auditor	2	0	0			0	0	0	0.0%

6110 Permanent Wages

6111 Regular Wages	7	4	4			397,314	451,414	54,100	13.6%
Total Permanent Wages						397,314	451,414	54,100	13.6%

6130 Benefits

6131 Permanent Employee Benefits - 67%						266,200	302,447	36,247	13.6%
Total Benefits						266,200	302,447	36,247	13.6%

Total Personal Services						663,514	753,861	90,347	13.6%
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FINANCE ASSESSING

2340.

Object Account	Budget FY 2025-2026	Budget FY 2026-2027	Budget Year Variance	Budget Year Variance %
6100 Personal Services				
6110 Permanent Wages				
6111 - REGULAR WAGES-PERMANENT	397,314	451,414	54,100	13.6
Total Permanent Wages	<u>397,314</u>	<u>451,414</u>	<u>54,100</u>	<u>13.6</u>
6130 Benefits				
6131 - BENEFITS-PERMANENT	266,200	302,447	36,247	13.6
Total Benefits	<u>266,200</u>	<u>302,447</u>	<u>36,247</u>	<u>13.6</u>
Total Personal Services	<u>663,514</u>	<u>753,861</u>	<u>90,347</u>	<u>13.6</u>
6200 Contractual Services				
6210 Communications				
6220 - PHONE/FAX/MODEM	7,500	5,000	(2,500)	(33.3)
6225 - POSTAGE	7,500	4,500	(3,000)	(40.0)
Total Communications	<u>15,000</u>	<u>9,500</u>	<u>(5,500)</u>	<u>(36.7)</u>
6250 Maintenance Services				
6265 - COPIER MAINTENANCE	4,000	3,000	(1,000)	(25.0)
6270 - CUSTODIAL SERVICES	10,000	15,000	5,000	50.0
Total Maintenance Services	<u>14,000</u>	<u>18,000</u>	<u>4,000</u>	<u>28.6</u>
6330 Professional Services				
6358 - CONTRACT REIMBURSABLES	5,000	5,000	0	0.0
6359 - OTHER SERVICES	300,000	300,000	0	0.0
Total Professional Services	<u>305,000</u>	<u>305,000</u>	<u>0</u>	<u>0.0</u>
6360 Rents & Utilities				
6365 - NONRESIDENTIAL LEASES	119,805	0	(119,805)	(100.0)
Total Rents and Utilities	<u>119,805</u>	<u>0</u>	<u>(119,805)</u>	<u>(100.0)</u>
6400 Travel & Lodging				
6401 - AIRFARE ON-SLOPE	5,000	4,890	(110)	(2.2)
6402 - AIRFARE IN-STATE	4,000	4,000	0	0.0
6403 - AIRFARE OUT-OF-STATE	4,000	0	(4,000)	(100.0)
6406 - AIRFARE OUT-OF-COUNTRY	0	2,000	2,000	0.0
6410 - GROUND TRANSPORTATION	3,000	3,000	0	0.0
6415 - PER DIEM	2,000	3,000	1,000	50.0
6420 - LODGING	4,000	13,000	9,000	225.0
6429 - OTHER TRAVEL AND LODGING	2,000	1,000	(1,000)	(50.0)
Total Travel and Lodging	<u>24,000</u>	<u>30,890</u>	<u>6,890</u>	<u>28.7</u>

FINANCE ASSESSING

2340.

Object Account	Budget FY 2025-2026	Budget FY 2026-2027	Budget Year Variance	Budget Year Variance %
6450 Other Services & Expenses				
6475 - LITIGATION/SETTLE PYMNTS	5,000	3,000	(2,000)	(40.0)
6485 - TRAIN/TUITION/CONFERENCE	4,000	10,500	6,500	162.5
6490 - MEMBERSHIPS DUES/SUBS	2,000	1,700	(300)	(15.0)
Total Other Services & Expenses	11,000	15,200	4,200	38.2
Total Contractual Services	488,805	378,590	(110,215)	(22.5)
6500 Supplies				
6510 Fuel				
6530 - VEHICLE FUEL	2,000	2,000	0	0.0
Total Fuel	2,000	2,000	0	0.0
6600 Supplies-Non-Buildings & Grounds				
6615 - FOOD/WATER/COFFEE/CATER	2,000	3,000	1,000	50.0
6620 - HOUSEHOLD SUPPLIES	3,000	3,000	0	0.0
6699 - OTHER NON-BLDG SUPPLIES	10,000	8,600	(1,400)	(14.0)
Total Supplies-Non-Buildings & Grounds	15,000	14,600	(400)	(2.7)
Total Supplies	17,000	16,600	(400)	(2.4)
6700 Equipment & Replacement Parts				
6710 New Equipment Under \$5,000				
6759 - OTHER EQUIPMENT < \$5000	1,000	1,000	0	0.0
Total New Equipment Under \$5,000	1,000	1,000	0	0.0
Total Equipment & Replacement Parts	1,000	1,000	0	0.0
Grand Total	1,170,319	1,150,051	(20,268)	(1.7)

6100 Personal Services

	FTE	FTE	FTE	Position		Budget	Budget	Change	%
	FY 25	FY 26	FY 27	Range	# Months	FY 26	FY 27	Amount	Change
Chief Advisor Oil and Gas	0	0	1	44	12	0	180,001	180,001	100.0%
Tax Auditor	0	2	2	30	12	186,662	194,128	7,466	4.0%
Assessing Technician	0	1	1	27	12	80,627	85,629	5,002	6.2%

6110 Permanent Wages

6111 Regular Wages	0	3	4			267,289	459,758	192,469	72.0%
Total Permanent Wages						267,289	459,758	192,469	72.0%

6130 Benefits

6131 Permanent Employee Benefits - 67%						179,084	308,038	128,954	72.0%
Total Benefits						179,084	308,038	128,954	72.0%

Total Personal Services						446,373	767,796	321,423	72.0%
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FINANCE ASSESSING

2340.TAXAUDIT

Object Account	Budget FY 2025-2026	Budget FY 2026-2027	Budget Year Variance	Budget Year Variance %
6100 Personal Services				
6110 Permanent Wages				
6111 - REGULAR WAGES-PERMANENT	267,289	459,758	192,469	72.0
Total Permanent Wages	<u>267,289</u>	<u>459,758</u>	<u>192,469</u>	<u>72.0</u>
6130 Benefits				
6131 - BENEFITS-PERMANENT	179,084	308,038	128,954	72.0
Total Benefits	<u>179,084</u>	<u>308,038</u>	<u>128,954</u>	<u>72.0</u>
Total Personal Services	<u>446,373</u>	<u>767,796</u>	<u>321,423</u>	<u>72.0</u>
6200 Contractual Services				
6210 Communications				
6220 - PHONE/FAX/MODEM	5,000	5,000	0	0.0
Total Communications	<u>5,000</u>	<u>5,000</u>	<u>0</u>	<u>0.0</u>
6330 Professional Services				
6359 - OTHER SERVICES	250,000	250,000	0	0.0
Total Professional Services	<u>250,000</u>	<u>250,000</u>	<u>0</u>	<u>0.0</u>
6400 Travel & Lodging				
6402 - AIRFARE IN-STATE	15,000	15,000	0	0.0
6403 - AIRFARE OUT-OF-STATE	4,000	4,000	0	0.0
6410 - GROUND TRANSPORTATION	2,000	2,000	0	0.0
6415 - PER DIEM	3,000	3,000	0	0.0
6420 - LODGING	2,000	2,000	0	0.0
6429 - OTHER TRAVEL AND LODGING	500	500	0	0.0
Total Travel and Lodging	<u>26,500</u>	<u>26,500</u>	<u>0</u>	<u>0.0</u>
6450 Other Services & Expenses				
6485 - TRAIN/TUITION/CONFERENCE	2,000	0	(2,000)	(100.0)
6490 - MEMBERSHIPS DUES/SUBS	2,000	0	(2,000)	(100.0)
Total Other Services & Expenses	<u>4,000</u>	<u>0</u>	<u>(4,000)</u>	<u>(100.0)</u>
Total Contractual Services	<u>285,500</u>	<u>281,500</u>	<u>(4,000)</u>	<u>(1.4)</u>
6500 Supplies				
6600 Supplies-Non-Buildings & Grounds				
6615 - FOOD/WATER/COFFEE/CATER	2,000	2,000	0	0.0
Total Supplies-Non-Buildings & Grounds	<u>2,000</u>	<u>2,000</u>	<u>0</u>	<u>0.0</u>
Total Supplies	<u>2,000</u>	<u>2,000</u>	<u>0</u>	<u>0.0</u>
Grand Total	<u>733,873</u>	<u>1,051,296</u>	<u>317,423</u>	<u>43.3</u>

FINANCE GRANTS

2390.*

Expenditure Type	Actual Year 2023-2024	Actual Year 2024-2025	Budget 2025-2026	Actual 6 months 2025-2026	Budget 2026-2027	Budget Variance	% Change
6100 Personal Services							
Total Permanent Wages	1,118,715	1,217,764	1,663,968	603,603	1,718,617	54,649	3.3%
Total Permanent Overtime Wages	17,928	24,513	0	22,356	0	0	0.0%
Total Temporary Wages	67,076	24,608	0	6,619	0	0	0.0%
Total Temporary Overtime Wages	561	60	0	3,713	0	0	0.0%
Total Benefits	989,716	1,052,116	1,114,859	335,909	1,151,473	36,614	3.3%
Total Personal Services	2,193,997	2,319,061	2,778,827	972,200	2,870,090	91,263	3.3%
6200 Contractual Services							
Total Communications	8,170	9,027	7,460	4,267	8,680	1,220	16.4%
Total Contributions & Municipal Support	0	0	0	0	0	0	0.0%
Total Maintenance Services	19,255	19,389	25,400	8,064	28,760	3,360	13.2%
Total Insurance & Bonding Reserves	0	0	0	0	0	0	0.0%
Total Professional Services	0	31,923	15,620	0	15,620	0	0.0%
Total Rents and Utilities	21,172	6,510	23,775	2,621	24,900	1,125	4.7%
Total Travel and Lodging	18,915	1,872	43,621	0	45,740	2,119	4.9%
Total Other Services & Expenses	21,999	249	32,377	750	23,500	(8,877)	(27.4)%
Total Contractual Services	89,511	68,969	148,253	15,702	147,200	(1,053)	(0.7)%
6500 Supplies							
Total Fuel	4,352	2,689	3,450	655	2,720	(730)	(21.2)%
Total Supplies-Buildings & Grounds	780	15,390	1,500	0	1,500	0	0.0%
Total Supplies-Non-Buildings & Grounds	27,254	22,669	24,475	10,822	24,775	300	1.2%
Total Supplies	32,387	40,748	29,425	11,477	28,995	(430)	(1.5)%
6700 Equipment & Replacement Parts							
Total New Equipment Under \$5,000	3,737	17,130	4,325	1,659	4,325	0	0.0%
Total Equipment & Parts Under \$5,000	0	0	700	0	700	0	0.0%
Total Equipment & Parts Over \$5,000	0	0	0	60,338	0	0	0.0%
Total Equipment & Replacement Parts	3,737	17,130	5,025	61,997	5,025	0	0.0%
Total Other Expenses	0	0	0	0	0	0	0.0%
Grand Total	2,319,632	2,445,907	2,961,530	1,061,376	3,051,310	89,780	3.0%

6100 Personal Services

	FTE FY 25	FTE FY 26	FTE FY 27	Position Range	# Months	Budget FY 26	Budget FY 27	Change Amount	% Change
Grants Division Manager	1	1	1	33	12	148,311	130,751	(17,560)	(11.8%)
Grant Writer/Admin III	2	3	3	31	12	300,224	328,912	28,688	9.6%
Grant Writer/Admin II	5	4	4	30	12	378,414	389,140	10,726	2.8%
Accounting Supervisor	2	1	1	29	12	103,431	92,441	(10,990)	(10.6%)
Grant Writer/Admin I	3	4	4	27	12	320,297	343,023	22,726	7.1%
Executive Assistant	1	1	1	25	12	84,431	87,809	3,378	4.0%
Principal Accounting Specialist	2	2	2	25	12	143,599	151,419	7,820	5.4%
Senior Office Specialist	1	1	1	23	12	67,535	71,492	3,957	5.9%
Senior Accounting Specialist	1	2	2	22	12	117,726	123,630	5,904	5.0%

6110 Permanent Wages

6111 Regular Wages	20	19	19			1,663,968	1,718,617	54,649	3.3%
Total Permanent Wages						1,663,968	1,718,617	54,649	3.3%

6130 Benefits

6131 Permanent Employee Benefits - 67%						1,114,859	1,151,473	36,615	3.3%
Total Benefits						1,114,859	1,151,473	36,615	3.3%

Total Personal Services						2,778,827	2,870,090	91,264	3.3%
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FINANCE GRANTS

2390.*

Object Account	Budget FY 2025-2026	Budget FY 2026-2027	Budget Year Variance	Budget Year Variance %
6100 Personal Services				
6110 Permanent Wages				
6111 - REGULAR WAGES-PERMANENT	1,663,968	1,718,617	54,649	3.3
Total Permanent Wages	1,663,968	1,718,617	54,649	3.3
6130 Benefits				
6131 - BENEFITS-PERMANENT	1,114,859	1,151,473	36,614	3.3
Total Benefits	1,114,859	1,151,473	36,614	3.3
Total Personal Services	2,778,827	2,870,090	91,263	3.3
6200 Contractual Services				
6210 Communications				
6215 - AIRLINE EXPRESS	500	500	0	0.0
6220 - PHONE/FAX/MODEM	6,460	7,680	1,220	18.9
6225 - POSTAGE	500	500	0	0.0
Total Communications	7,460	8,680	1,220	16.4
6250 Maintenance Services				
6265 - COPIER MAINTENANCE	7,000	7,000	0	0.0
6270 - CUSTODIAL SERVICES	18,400	21,760	3,360	18.3
Total Maintenance Services	25,400	28,760	3,360	13.2
6330 Professional Services				
6359 - OTHER SERVICES	15,620	15,620	0	0.0
Total Professional Services	15,620	15,620	0	0.0
6360 Rents & Utilities				
6365 - NONRESIDENTIAL LEASES	16,560	16,560	0	0.0
6375 - UTIL-ELECTRICITY	2,300	2,340	40	1.7
6380 - WATER/SEWER	2,875	6,000	3,125	108.7
6389 - OTHER RENTS & UTILITIES	2,040	0	(2,040)	(100.0)
Total Rents and Utilities	23,775	24,900	1,125	4.7
6400 Travel & Lodging				
6401 - AIRFARE ON-SLOPE	5,175	0	(5,175)	(100.0)
6402 - AIRFARE IN-STATE	1,260	1,890	630	50.0
6403 - AIRFARE OUT-OF-STATE	9,500	12,500	3,000	31.6
6410 - GROUND TRANSPORTATION	5,920	6,600	680	11.5
6415 - PER DIEM	3,570	4,500	930	26.1
6420 - LODGING	17,596	19,350	1,754	10.0
6429 - OTHER TRAVEL AND LODGING	600	900	300	50.0
Total Travel and Lodging	43,621	45,740	2,119	4.9

FINANCE GRANTS

2390.*

Object Account	Budget FY 2025-2026	Budget FY 2026-2027	Budget Year Variance	Budget Year Variance %
6450 Other Services & Expenses				
6455 - ADVERTISING & PRINTING	1,250	0	(1,250)	(100.0)
6485 - TRAIN/TUITION/CONFERENCE	30,927	23,300	(7,627)	(24.7)
6490 - MEMBERSHIPS DUES/SUBS	200	200	0	0.0
Total Other Services & Expenses	32,377	23,500	(8,877)	(27.4)
Total Contractual Services	148,253	147,200	(1,053)	(0.7)
6500 Supplies				
6510 Fuel				
6530 - VEHICLE FUEL	3,450	2,720	(730)	(21.2)
Total Fuel	3,450	2,720	(730)	(21.2)
6540 Supplies-Buildings & Grounds				
6560 - SMALL APPLIANCES	1,500	1,500	0	0.0
Total Supplies-Buildings & Grounds	1,500	1,500	0	0.0
6600 Supplies-Non-Buildings & Grounds				
6615 - FOOD/WATER/COFFEE/CATER	9,200	9,500	300	3.3
6620 - HOUSEHOLD SUPPLIES	4,350	4,350	0	0.0
6630 - MEDICAL SUPPLIES	575	575	0	0.0
6699 - OTHER NON-BLDG SUPPLIES	10,350	10,350	0	0.0
Total Supplies-Non-Buildings & Grounds	24,475	24,775	300	1.2
Total Supplies	29,425	28,995	(430)	(1.5)
6700 Equipment & Replacement Parts				
6710 New Equipment Under \$5,000				
6730 - FRNTR & FRNSHGS < \$5000	1,725	1,725	0	0.0
6740 - JANITOR/MAINT <\$5000	300	300	0	0.0
6750 - OFFICE MACHINES < \$5000	1,150	1,150	0	0.0
6759 - OTHER EQUIPMENT < \$5000	1,150	1,150	0	0.0
Total New Equipment Under \$5,000	4,325	4,325	0	0.0
6760 Replacement Parts Under \$5,000				
6795 - VEHICLE PARTS < \$5000	700	700	0	0.0
Total Equipment & Parts Under \$5,000	700	700	0	0.0
Total Equipment & Replacement Parts	5,025	5,025	0	0.0
Grand Total	2,961,530	3,051,310	89,780	3.0