



FY2027 BUDGET NARRATIVE

Please fill this out and return by May 11th. Please save the document by the name of your division, underscore, and FY2027 as follows: FAIR_FY2027

INTRODUCTORY INFO/HIGHLIGHTS/GOALS

1. Please list the name of your department/division and provide a statement of what your department is responsible for, your mission statement, and any highlights from the current and prior fiscal year for your department. Please add what your goals and objectives are for the next fiscal year:

Accomplishments for FY26: The Auditor acts as the County Budget and Accounting Officer. Responsibilities include compiling the budget requests and submitting the budget to the Board of County Commissioners. They also include recording appropriations made to county agencies, the outstanding liabilities against these appropriations, and the expenditures made against the appropriations, keeping accounting records on the revenues, expenditures, and balances in each county fund. The Auditor also prepares and remits warrant/checks to employees, vendors, and other persons entitled to payment. All monies received by various county offices are recorded in financial records.

The Audit Division worked diligently to transition three software programs (two being on-prem) into new or upgraded cloud-based systems. The county's financial, budget and payroll software. This was a large transition and necessary as the financial and budget software was no longer going to be serviced by the vendor. The division was able to earn the Certificate of Achievement from the GFOA for the ACFR that was completed on the FY24 financial statements.

Top Priority Strategic Goals and Objectives for FY27: Goals for FY27 include updating and improving the current capital asset procedures as well as working to ensure other county financial policies and procedures are up to date.

2. Please provide any relevant data measures or key performance indicators or any metrics by which you measure production and performance in your department.

REVENUES

All of the revenues have carried over. Do not change anything dealing with property taxes, sales tax, ARPA, or interest. All other lines may be updated to reflect your requested changes.

3. Please describe department generated revenues and how current events have impacted revenue receipts: N/A
4. Please outline anticipated department revenues for fiscal year 2027 including projected impacts from present circumstances: N/A
5. Have you had any recent fee adjustments that you included in your projections? Do you anticipate requesting fee adjustments in the upcoming fiscal year? N/A

“A” BUDGET - PERSONNEL BUDGET

Please contact HR for review of all requested changes and new positions. Please reach out to the controller’s office to get an estimate for benefits. Please make sure to budget for all ancillary costs in onboarding a new employee. Please note such “B” budget costs associated with a new employee in your “B” budget as a variable cost contingent on the approval of a new position. You will need to build the following lines from zero:

- 412032 Extended Shift
- 412035 Overtime
- 413050 Part-time
- 413060 Temporary
- 413065 Seasonal
- 413080 New/reclassified positions

6. Please explain the need for all new position requests. Please highlight each request if more than one request: None
7. Please provide information for step-in-grade adjustments and promotions from one grade to a new grade: After meeting with HR to discuss a market/grade adjustment for a member of the audit team, it was determined that this position was below grade and the work that was being performed was attributable to a salary increase. This increase with benefit load is just under 11k.

8. Please provide helpful information about any current vacancies that have been vacant for 6 months or more and reasons contributing to the prolonged vacancy. Is this position still needed? Are there adjustments needed to help fill this position? N/A

“B” BUDGET – OPERATING EXPENDITURES

Please note that all “B” budget items have rolled over as is from FY26 except for:

- 577100 Computer Equipment
- 577110 Software
- 577120 Small Office Equipment
- 577121 Office Furniture

You will need to consult with IT and Facilities to build those respective lines in Euna. Whereas, last year, we requested zero-based budgeting, these are really the only variable lines that need to be constructed from scratch with input from It and Facilities. You will need justifying narrative for line items comprised within these lines.

9. How does your total B budget this year compare to last year? Please list the net difference. Please note any significant adjustments among various line items: Overall B budget is 134k below the prior year. The majority of this is related to the service contract (533301) line and the audit division’s piece of the payroll software agreement. With payroll functions moving to HR, the split in paying for the agreement has shifted to HR.

Association dues (546620) was increased by 1.2k due to the increase in costs for IAC and GFOA.

“C” BUDGET – CAPITAL BUDGET

Please describe any property, equipment, project or similar items with an estimated useful life in excess of one year and an initial cost greater than \$5,000. Please note that all Capital lines have also been zeroed out. You will need to consult with Facilities where relevant for building these lines.

- An individual item \$5,000-\$15,000 use 680 expense codes and are not depreciated.
- An individual item \$15,000 and over use 681, 682, 683, 684 codes and are depreciated.

Item or Project	Estimated Cost	Priority – see rating scale
None		

Priority Rating Scale

Priority I: Imperative (Must-do)

- Corrects a public health or safety condition, satisfies legal obligation, prevents severe damage to county property, essential to providing mandated services

Priority II: Essential (Should-do)

- Repairs or replaces an obsolete facility or item, reduces future operating or maintenance costs, leverages funding sources

Priority III: Important (Could-do)

- Provides new or expanded services, reduces energy consumption, enhances cultural or natural resources

Priority IV: Desirable (Would like to do)

- Would be beneficial to operations but not an urgent need

10. How does the asset support or further the core mission of the county?

N/A

11. What are the estimated ongoing operational costs and cost savings?

N/A