



FY26 BoCC Commission Special Budget Meetings

Special Budget Meeting

August 14, 1:30 PM

Revenue Update

Major Tax Revenues	Adopted 2025	Proposed 2026	Amount Change
<u>Taxable Value</u>			
	2025 Final Value		
General Fund	23,236,374,449	25,306,534,348	2,070,159,899
MSTU - Law	9,508,780,949	10,321,903,874	813,122,925
<u>Millage Rates</u>			
General Fund	7.6180	7.6000	-0.0180
MSTU - Law	3.5678	3.5678	0.0000
<u>Ad Valorem 95%</u>			
General Fund	169,356,226	182,713,179	13,356,953
MSTU - Law	32,648,170	34,985,165	2,336,995
Ad Valorem Subtotal	202,004,396	217,698,344	15,693,948
<u>Public Service Tax (PST)</u>			
General Fund	6,621,591	6,869,884	248,293
MSBU - Fire	4,252,260	4,579,922	327,662
PST Sub-Total	10,873,851	11,449,806	575,955
<u>Communications Service Tax (CST)</u>			
General Fund	1,887,347	1,636,599	-250,748
MSBU - Fire	1,860,466	1,715,699	-144,767
Gas Tax	936,953	936,953	0
CST Sub-Total	4,684,766	4,289,251	-395,515
<u>Half-Cent Sales Tax</u>			
General Fund	12,757,428	8,142,170	-4,615,258
MSBU - Fire	1,417,492	904,686	-512,806
Debt Service	6,490,539	15,630,122	9,139,583
Half Cent Sub-Total	20,665,459	24,676,978	4,011,519
<u>Assessment</u>			
MSBU - Fire	22,169,458	22,330,053	160,595

	Adopted 2025	Proposed 2026	Amount Change
<u>Summary by Fund</u>			
General Fund	190,622,592	199,361,832	8,739,240
MSTU - Law	32,648,170	34,985,165	2,336,995
MSBU - Fire	29,699,676	29,530,360	-169,316
Gas Tax	936,953	936,953	0
Debt Service	6,490,539	15,630,122	9,139,583
TOTALS	260,397,930	280,444,432	20,046,502
<u>One Cent Surtax</u>			
Fund 140 WSPP Land	13,865,668	13,643,178	
Fund 140 WSPP Parks	3,505,367	3,410,794	
Fund 142 Roads	12,132,459	11,937,780	
Fund 142 Workforce			
Housing	5,199,626	5,116,192	
TOTALS	34,703,120	34,107,944	

Policy Updates

- Summary Report Attached.
- Budget Management
- Capital Budget & Financial Plan
- Debt Management
- Financial Management

FTE Position Updates

FY 25 POSITION ADJUSTMENTS Action Since 10-01-24		
Sheriff	Adjusted Prior Year Count	2.50
Eco Development	Adjusted Prior Year Count	(1.00)
Fire	Add 1.0 FTE Paramedic Mobile Grant	1.00
Fire	Add 1.0 FTE EMT Mobile Grant	1.00
Fire	CORE Program	5.00
BFS-OMB	Activated Vacant 1.0 FTE ERP Systems Administrator Limited Term (added Mid Year)	1.00
BFS-Fiscal Services	Add 1.0 Sr Fiscal Assistant for MTPO	1.00
County Manager	Add Executive Liasion Public Safety Community Relations	0.50
CSS	Eliminate 1 Program Manager	(1.00)
Subtotal Additions		10.00
Net Totals		10.00
Internal Movement		
Court Services	Move 13.0 FTE OPUS & META Staff to Community Support Services	(13.00)
Community Support Services	Add 13.0 FTE OPUS & META Staff from Court Services	13.00
Community & Strategic Initiatives	Move 1.0 FTE GIS Specialist To Growth Management	(1.00)
Growth Management	Add 1.0 FTE GIS Specialist from Community & Strategic Initiatives	1.00
Community & Strategic Initiatives	Move 1.0 FTE Sustainability Manager to Environmental Protection	(1.00)
Environmental Protection	Add 1.0 FTE Sustainability Manager from Community & Strategic Initiatives	1.00
Community & Strategic Initiatives	Move 1.0 FTE Community Outreach and 1.0 FTE Sr Office Assistant to County Manager	(2.00)
County Manager	Add 1.0 FTE Community Outreach and 1.0 FTE Sr Office Assistant from Community & Strategic Initiatives	2.00
Community & Strategic Initiatives	Move 1.0 FTE Immigrant and Language Services Coordinantor to Equal Opportunity	(1.00)
Equal Opportunity	Add 1.0 FTE Immigrant and Language Services Coordinator from Community & Strategic Initiatives	1.00
Community & Strategic Initiatives	Move 1.0 FTE Economic Development Manager to Tourist & Economic Development	(1.00)
Tourism	Add 1.0 FTE Economic Development Manager from Community & Strategic Initiatives	1.00
Human Resources	Promotion of HR Director to ACM Chief Transformation Officer Moved to County Manager	(1.00)
County Manager	Promotion of HR Director to ACM Chief Transformation Officer Moved From HR	1.00
Internal Movement Subtotals		-

FY26 POSITIONS		
Property Apprasier	1.0 FTE Satellite Staff	1.00
Sheriff	Convert 1 Part Time Audio Production Specialist to Full Time (Combined Communication)	0.50
Sheriff	1.0 FTE Mental Health Team Deputy	1.00
Sheriff	1.0 FTE Community Services Deputy	1.00
Total FY26 Position Requests		3.50

<u>BOCC STAFF</u>	FY 22 Adopted	FY23 Adopted	FY24 Adopted	FY25 Adopted	FY25 Amended	FY26 Proposed	FY26 County Manager Count
Animal Resources	38.00	39.00	39.00	42.00	0.00		42.00
Budget & Fiscal Services	56.00	59.00	54.00	56.00	2.00		58.00
Code Administration	-	-	11.00	10.00	0.00		10.00
Community & Administrative Services	58.75	64.75	62.75	26.75	0.00		26.75
Community & Strategic Initiatives	20.00	22.00	7.00	5.00	-5.00		0.00
Community Support Services	63.50	82.00	87.00	88.00	12.00		100.00
Court Services	85.25	85.00	72.00	79.00	-13.00		66.00
Environmental Protection	52.35	53.60	56.60	59.60	1.00		60.60
Facilities Management	44.30	42.30	56.30	56.30	0.00		56.30
Critical Facilities	14.00	15.00	0.00	0.00	0.00		0.00
Fire/Rescue	301.00	342.00	366.00	374.50	7.00		381.50
General Government	30.00	27.00	31.00	31.00	3.50		34.50
Growth Management	45.50	46.00	47.00	48.00	1.00		49.00
Human Resources	12.00	15.00	15.00	16.00	-1.00		15.00
Information & Telecommunication Services	38.00	38.00	38.00	38.00	0.00		38.00
Parks & Open Spaces	16.50	19.50	20.00	22.00	0.00		22.00
Public Works	133.00	128.00	149.00	135.00	0.00		135.00
Solid Waste	64.00	64.00	62.00	64.00	0.00		64.00
TOTAL BOCC STAFF	1072.15	1142.15	1173.65	1151.15	7.50	0.00	1158.65
<u>JUDICIAL & CONSTITUTIONAL STAFF</u>							
Supervisor of Elections	15.50	15.50	19.50	20.50	0.00		20.50
Court Administration	14.00	14.50	15.00	16.00	0.00		16.00
Public Defender	1.00	1.00	1.00	1.00	0.00		1.00
Guardian Ad Litem	2.00	2.00	2.00	2.00	0.00		2.00
Sheriff	868.50	868.25	868.25	874.50	2.50	2.50	879.50
Clerk of Court	26.00	26.00	26.00	26.00	0.00		26.00
Property Appraiser	54.00	60.00	60.00	60.00	0.00	1.00	61.00
Tax Collector	81.00	81.00	81.00	81.00	0.00		81.00
JUDICIAL & CONSTITUTIONAL STAFF TOTAL	1062.00	1068.25	1072.75	1081.00	2.50	3.50	1087.00
GRAND TOTAL	2134.15	2210.40	2246.40	2232.15	10.00	3.50	2245.65
Difference from Prior Year	24.50	76.25	36.00	-14.25			3.50

Fee Schedule Updates

- Summary Report Attached.
- Fee Schedule
- Supplemental Fee Schedule

Capital Budget and Financial Plan

CIP as of 8/9/2025	FY26 Proposed	FY27-FY30	FY26-FY30
Parks & Open Space	\$ 3,891,210.00	\$ 10,369,000.00	\$ 14,260,210.00
Housing	\$ 5,199,626.00	\$ 20,798,504.00	\$ 25,998,130.00
Fire Rescue Services	\$ 7,500,000.00	\$ 7,000,000.00	\$ 14,500,000.00
Environmental Protections- Conservation Lands	\$ 17,488,803.00	\$ 69,955,212.00	\$ 87,444,015.00
General County Wide	\$119,500,000.00	\$ -	\$119,500,000.00
Capital Preservation	\$ 6,000,000.00	\$ 24,000,000.00	\$ 30,000,000.00
Public Works Transportation	\$ 21,521,952.00	\$115,291,603.00	\$136,813,555.00
Total	\$181,101,591.00	\$247,414,319.00	\$428,515,910.00

County Wide Proposed Budget Information

Revenues

- REVENUES = \$946,836,554
- Taxes: \$285,595,403
- Permits, Fees & Assessments: \$42,444,080
- Intergovernmental Revenue: \$61,489,759
- Charges for Service: \$100,088,225
- Judgments, Fines: \$402,700
- Misc. Revenue: \$22,812,653
- Other Sources: \$434,003,734

County Wide Proposed Budget Information

Expenses

- EXPENSES =\$946,836,554
- Personal Services:
\$132,106,022
- Operating: \$200,852,750
- Capital Outlay: \$265,252,520
- Debt Service: \$12,963,141
- Grants & Aid: \$40,122,980
- Other Uses: \$295,539,141

Changes From County Manager To Tentative Budget = \$2,510,774

- Revenues
 - +\$2,753,989 Ad Valorem/Delinquent Taxes
 - **-\$1,942,796** Surtax reduction due to Business Tax Repeal
 - \$161,451 Assessments
 - \$197,349 Grants
 - \$360,440 Charges, Judgments, Misc.
 - \$980,341 Fund Balance/Transfers
- Expenses
 - **-\$393,207** Salaries & Benefits
 - \$2,448,512 Operating/R&M/Preservation
 - \$223,971 Capital
 - **-\$270,587** Aid
 - \$80,571 Transfers
 - \$421,514 Non-Operating

Action Items Adoption

- Adopt Updates to Policies.
 - Budget Management
 - Capital Budget & Financial Plan
 - Debt Management
 - Financial Management
- Adopt the FTE BoCC & Constitutional/Judicial staffing chart for FY26.
- Adopt the FY26 Schedule of Fees.
- Adopt the FY26 Capital Budget & Financial Plan.

Review Millage & Assessment

- Confirm the FY26 millage rates to be posted and presented at the Public Hearing on Thursday, September 11, 2025.
- General Fund Millage Rate at 7.600.
- MSTU Law Enforcement Millage Rate at 3.5678.
- Confirm the FY26 Assessments:
 - Fire – Update \$Tier 1 \$132.47 Tier 2 \$7.28.
 - Stormwater \$60.00 per ERU.
 - Solid Waste Tipping Fee \$65.00 per ton.
 - Sugarfoot \$10.00 per month.

Budget Hearings

THURSDAY, SEPTEMBER 11, 2025 5:01 p.m.

- Adopt Proposed General County Millage and Budget.
- Adopt Proposed MSTU Law Enforcement Millage.
- Assessments: Adopt
- Fire – Updated - Tier 1 \$132.47 Tier 2 \$7.28.
- Stormwater \$60.00 per ERU – No Change.
- Solid Waste Tipping fee \$65.00 – No Change. No Changes to Collection rates.
- Sugarfoot \$10.00 per month – No Change.

TUESDAY, SEPTEMBER 23, 2025 5:01 p.m.

- Adopt Final General County Millage and Budget.
- Adopt Final MSTU Law Enforcement Millage.
- **October 1, 2025**
- **HAPPY BUDGET**
NEW YEAR!