

Proposed Operating and Capital Budgets



Fiscal Year 2026
Fiscal Year 2027

May 6, 2025

Budget Proposal Meets Organizational Priorities

1. **Public Safety**: support public safety functions of Emergency Medical Services, Detention Center, and Sheriff's Office.
2. **Fiscal Responsibility**: maintain triple A bond ratings, provide for long-term fiscal viability and fiscal management of fund balance reserves through operating efficiencies, cost savings, and revenue enhancement.
3. **Infrastructure**: provide for County infrastructure that gives mobility and access for diverse community.
4. **Economic Development**: Promote long term financial stability and provide a livable community for citizens.
5. **Strategic Growth and Land Management**: Balance the future needs of the County with the preservation of green space.

Major Emphasis

- Maintains average Fund Balance of \$68.7 million
- Reduces total County millage by 1.5 mills
- Reflects organizational priorities of public safety, fiscal responsibility, infrastructure, economic development, and strategic growth
- Provides Cost of Living for employees

Action Taken Preparing FY2026 Budget and FY2027 Budget

- Services inventoried and all department budgets reviewed in an effort to:
 - Reduce unnecessary expenses
 - Realign resources where needed
- Reviewed all funds
- Minimized increase in General Fund operating accounts

Proposed Budget Fiscal Year 2026 & Fiscal Year 2027

Fiscal Year 2026	\$488,483,755
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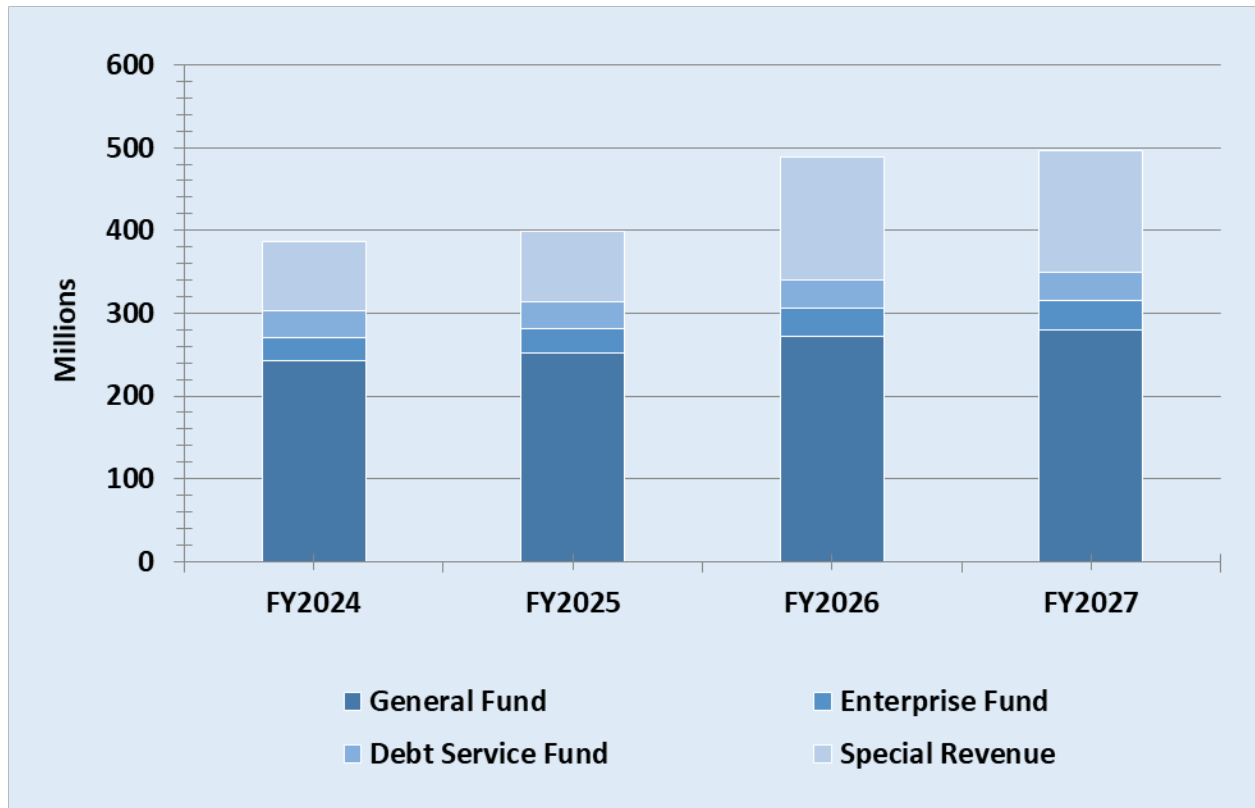
Fiscal Year 2027	\$495,738,161
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*Includes General Fund, Special Revenue Funds, Debt
Service Fund, and Enterprise Fund*

Proposed Budgets Summarized by Fund

FY2026 \$488,483,755

FY2027 \$495,738,161



Highlights of Proposed Budgets

- Significant focus on Public Safety and Law Enforcement
- Major investment in infrastructure
- Intentional focus on maintaining sound fiscal condition
- \$2 million each year to address radio replacement

Highlights for Public Safety

	FY2026	FY2027
Sheriff's Office	12 Deputies	12 Deputies
Coroner's Office	2 Deputy Coroner	2 Deputy Coroner
EMS	5 Paramedics	5 Paramedics
Forensics	1 Criminalist (Drug Analyst)	
Records	1 Records Specialist	
Probate Court	1 Law Clerk	
Emergency Management	1 Preparedness Manager	

- Funding for Sheriff's Office Body-Worn and In-Car Cameras
- Increased funding for Sheriff's Office for operating equipment and auto expenses
- Increased operational funding for Coroner's Office for auto expenses and telephone services
- Increased funding for Emergency Management for Emergency Response Team and increased contract costs
- Increased funding for Forensics equipment contract costs
- Increased funding for Probate Court digitization of estate records
- Funding for Courthouse judicial office expansion and security upgrades
- Personnel service funding for Public Defender's Office

Highlights

Fiscal Responsibility

- Maintains adequate reserves and meets standards to maintain Triple A bond ratings
- 3.0% salary adjustment for both FY2026 and FY2027
- \$7 million for vehicle/equipment replacements and additions for both FY2026 and FY2027
- Grant matching funds of \$200,000 per year

Highlights

Planning and Infrastructure Improvements

Infrastructure Improvement Projects

Annual Investment

Neighborhood Drainage Improvements

\$600,000

Water Quality Retrofit Projects

\$2.5 to \$4.0 million

Storm Water Flood Projects

\$2.35 million

Road Program

\$40 million

Radio Replacement

\$2 million

Highlights

Capital Projects & Economic Development

- \$25.45 million in FY2026 and \$18.2 million in FY2027 for capital projects to support technological enhancements, equipment replacement, facility improvements, and Parks and Recreation projects
- \$3.1 million for FY2026 and FY2027 for Economic Development funding

Capital Projects Included in FY2026 Budget & FY2027 Budget

■ Technological Improvements

- Enhancements to operating systems and GIS Orthophotography
- Historical Document Preservation for Register of Deeds
- Replacement of Body-Worn and In-Car Cameras for Sheriff's Office

■ Facility/Construction Projects

- Flooring Replacements for the Courthouse, Law Enforcement Center, and Detention Center
- Rebuild of Cooling Tower at Courthouse and Law Enforcement Center
- Replacement of the roof at Animal Care Services Facility, Central Records Facility, and Travelers Rest Maintenance Facility
- Expansion of Courthouse judicial offices and security upgrades

Capital Projects Included in FY2026 Budget & FY2027 Budget

■ Equipment Projects

- Funding for vehicle replacements and additions
- Replacement of EMS Stretchers
- Replacement of Legacy Radios for Public Safety Offices

■ Parks, Recreation, and Tourism Projects

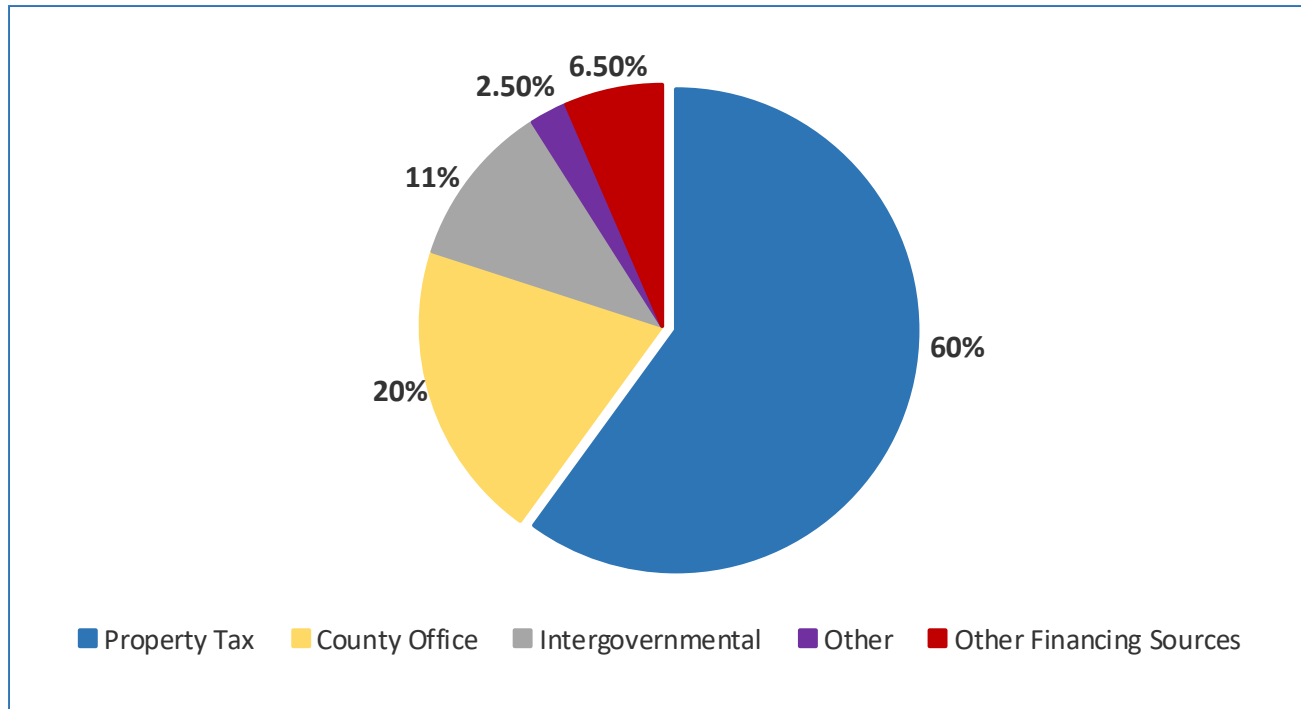
- Repaving of roads, parking lots, and sidewalks at Southside and Northside Parks
- Replacement of tennis/pickleball court lighting at Southside, Northside, and Lakeside Parks
- Replacement of playground equipment at Pittman Park
- Master plan and construction documents for Oakland Plantation development and Lakeside Park renovations
- Trail Extensions and Improvements
- Turf for Soccer Field at Herdklotz Park

■ Infrastructure Projects

- Road improvements

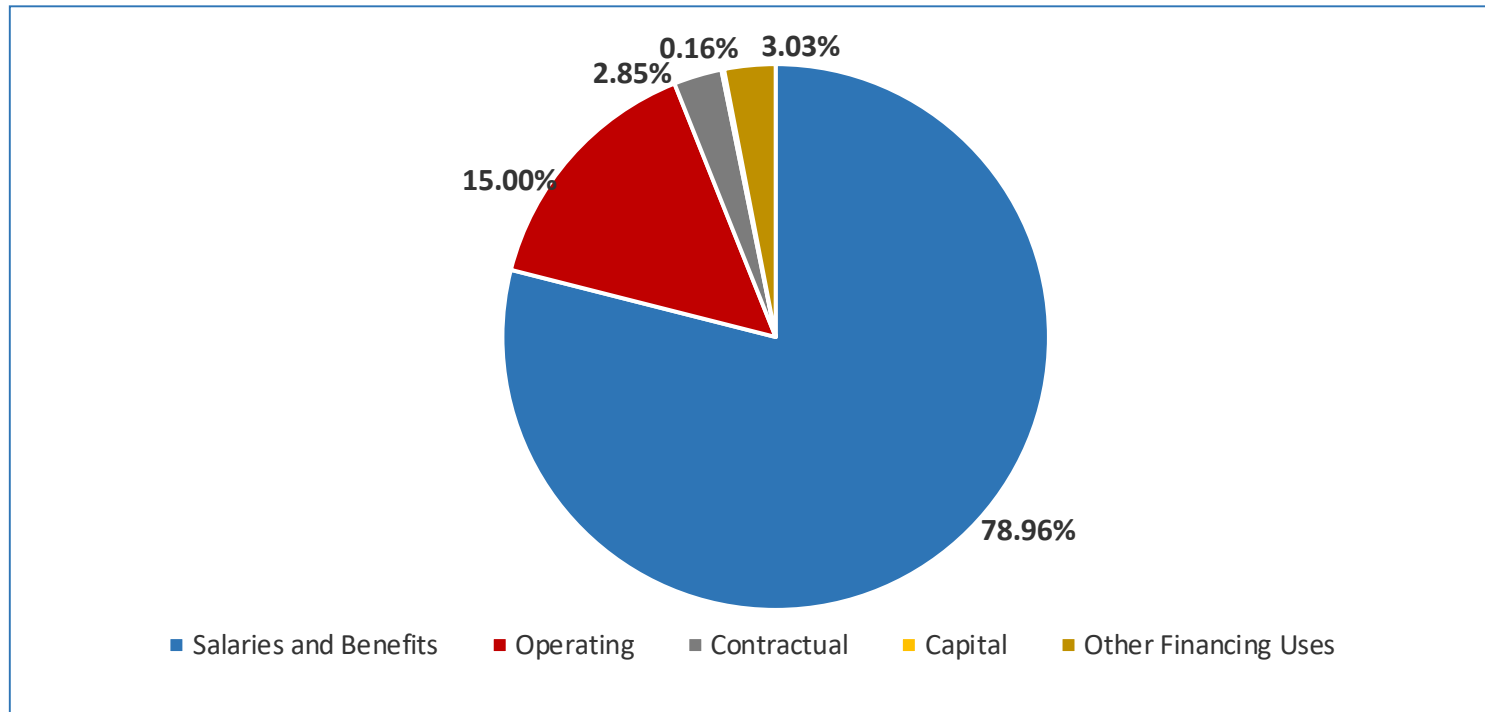
General Fund Revenues

	FY2023 ACTUAL	FY2024 ADJUSTED	FY2025 PROJECTION	FY2026 BUDGET	FY2027 BUDGET
Property Tax	\$ 118,319,836	\$ 139,788,304	\$ 148,580,000	\$ 158,487,600	\$ 168,789,294
County Office Revenue	40,360,460	48,730,046	49,570,363	52,972,537	57,007,951
Intergovernmental	26,474,637	26,264,678	29,499,902	29,444,643	29,462,187
Other	8,413,017	11,409,756	6,660,907	6,772,089	6,895,056
Other Financing Sources	45,047,041	16,547,576	15,250,093	18,737,116	17,845,221
TOTAL REVENUES	\$ 238,614,991	\$ 242,740,360	\$ 249,561,265	\$ 266,413,985	\$ 279,999,709

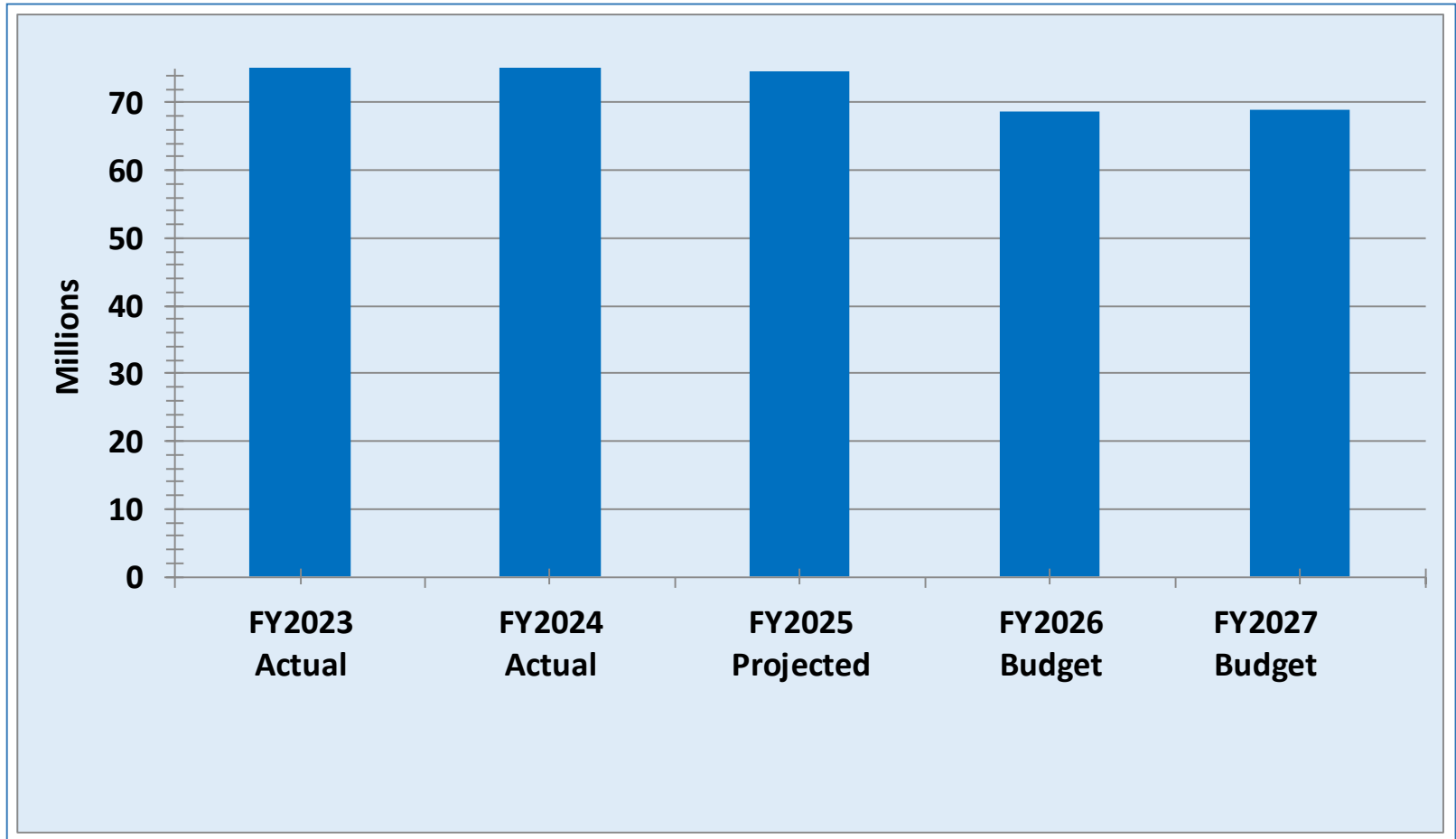


General Fund Expenditures

	FY2023 ACTUAL	FY2024 ADJUSTED	FY2025 PROJECTION	FY2026 BUDGET	FY2027 BUDGET
Salaries and Benefits	\$ 179,927,569	\$ 192,816,284	\$ 203,187,000	\$ 214,945,495	\$ 222,076,815
Operating Expenses	37,509,124	37,563,038	37,489,000	40,836,234	41,320,910
Contractual Agreements	4,569,421	5,493,751	5,495,000	7,740,025	7,813,685
Capital Outlay	196,253	-	-	439,457	116,492
Total Recurring Expenditures	\$ 222,202,367	\$ 235,873,073	\$ 246,171,000	\$ 263,961,211	\$ 271,327,902
Other Financing Uses	6,599,967	8,861,389	9,493,907	8,252,046	8,542,254
TOTAL EXPENDITURES	\$ 228,802,334	\$ 244,734,462	\$ 255,664,907	\$ 272,213,257	\$ 279,870,156



Fund Balance Projection

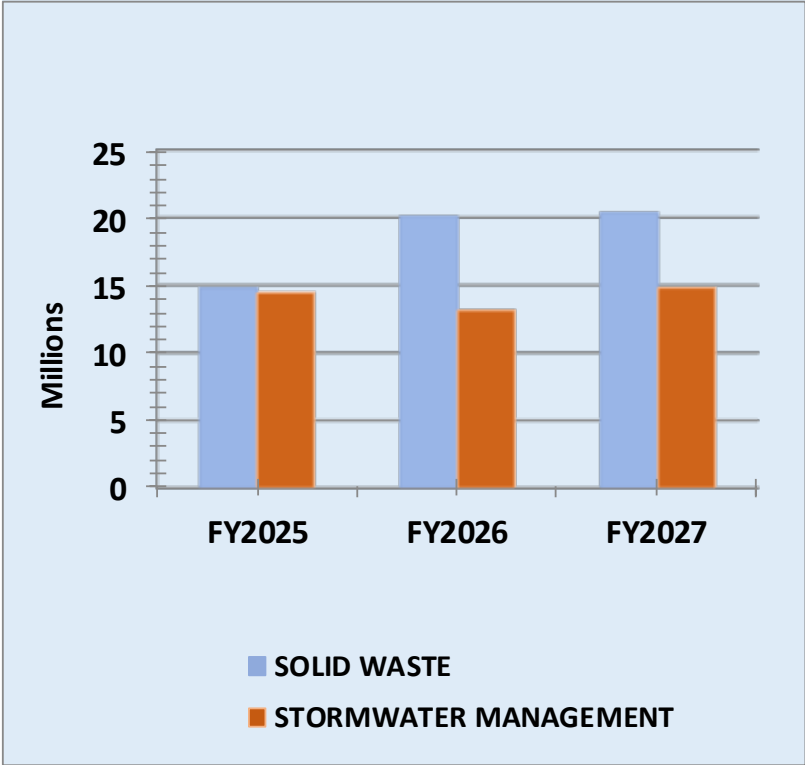


Proprietary Funds

ENTERPRISE FUND

FY2026 \$33,222,597

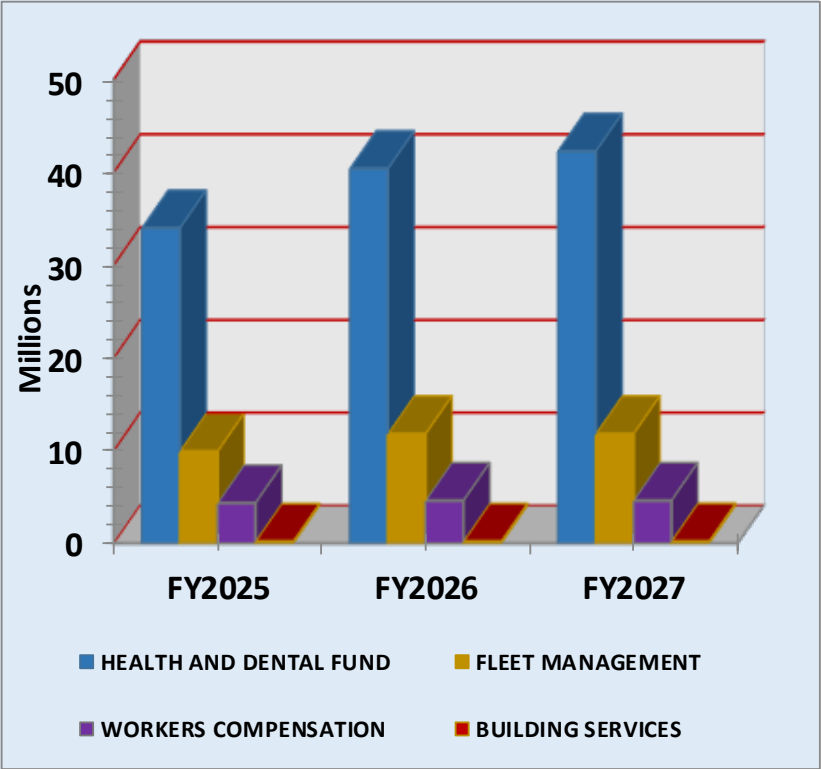
FY2027 \$33,861,234



INTERNAL SERVICE FUND

FY2026 \$56,969,595

FY2027 \$58,857,600



Budget Adoption Process

May 20	1 st Reading – FY2026 and FY2027 Ordinances
May	Budget Workshops as needed
June 3	2 nd Reading and Public Hearings – FY2026 and FY2027 Ordinances
June	Budget Workshops as needed
June 17	3 rd Reading – FY2026 Ordinance
July 15	3 rd Reading – FY2027 Ordinance

Budget Summary

- Meets Requirements to Maintain Triple A Ratings
- Addresses Organizational Priorities and Goals
- Reduces millage by 1.5 mills
- Increases Personnel in Public Safety area
- Addresses capital needs
- Provides for economic development programs