FY2026
Adoption of Budget, Capital Improvements Program, and Tax Rates

May 6, 2025

1

FY 2026 Budget Meetings

December 3, 2024	Preliminary CIP
January 21, 2025	Mid-Year Budget Update
January 31, 2025	Budget Retreat
March 4, 2025	CIP Update
March 18, 2025	FY 2026 Budget Presentation
March 25, 2025	Town Hall
March 27, 2025	Budget Work Session
April 1, 2025	Budget Work Session
April 3, 2025	Town Hall
April 8, 2025	Budget Work Session
April 15, 2025	Public Hearing
April 17, 2025	Budget Work Session

Board Actions

- Adoption of FY2026 Budget and Appropriation of Funds
- Adoption of the Calendar Year 2025 Tax Rates
- Adoption of the Capital Improvements Program
- Designation of Real Property for School Purposes
- Adoption of Code Amendments-Solid Waste, Garbage and Weeds
- Adoption of Fee Amendments -Building Regulations, Subdivisions and Zoning

Summary of Major Changes

- ✓ Added 5 Sheriff Deputy Positions

- ✓ Decreased Sheriff's OT & Drone Replacement Funding

- ✓ Decreased Social Services Local Support Transfer

- ✓ Moved Permanent Stage Project to the Tourism Fund

- ✓ Level funded WATA

- ✓ Added Contingency for School Funding

- ✓ Transferred Revenue Stabilization Funds to School CIP

- ✓ Refined Revenue Estimates

Summary of Tax Rates and Fees

- Real Estate Tax Rate - $0.78 per $100
- Personal Property Tax Rate -$4.00 per $100
- Increase in Solid Waste Fees
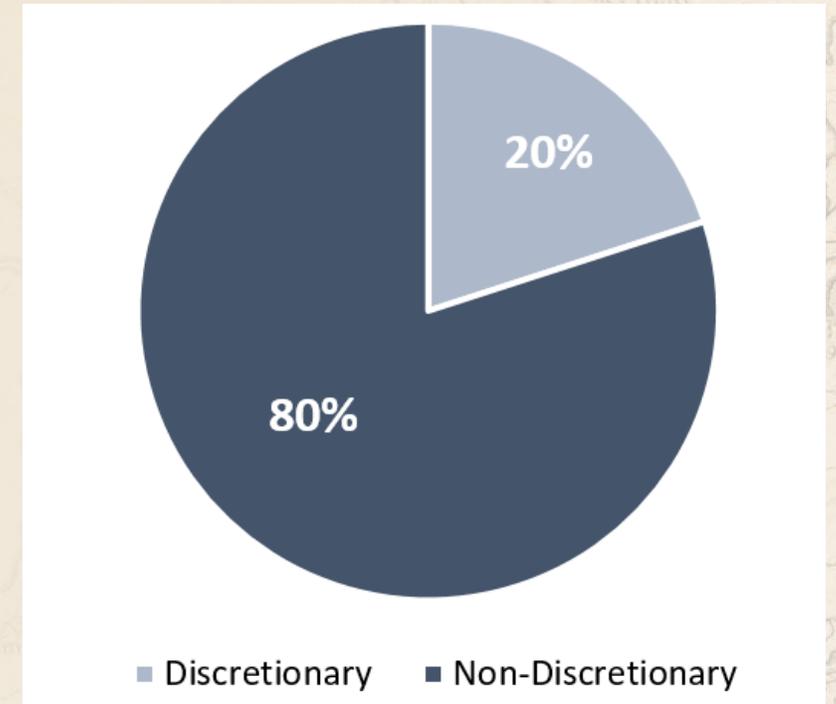- Increase in various Building Regulation, Subdivision and Zoning Fees

FY 2026 Budget and Appropriation of Funds

Fund Type	Proposed Budget	Changes	Adopted Budget
General Fund	$ 200,011,269	$ 185,238	$ 200,196,507
Special Revenue Funds	18,607,692	1,140,000	19,747,692
Debt Service Funds	31,730,612		31,730,612
Capital Project Funds	23,339,502	(328,758)	23,010,744
Internal Service Funds	31,194,198	2,350,000	33,544,198
Enterprise Funds	31,304,134	16,553	31,320,687
Less Interfund Transfers	(48,231,687)	292,920	(47,938,767)
Total Operating & Capital Funds	**$ 287,955,720**	**$ 3,655,953**	**$ 291,611,673**

General Fund
Total FY 26 Budget Drivers Summary

Description	Amount (in millions)
Employee Compensation & Benefits	$ 2.5
School Contribution Increase	1.0
Public Safety Enhancements	2.4
Operational Costs	1.3
External Agency Support	0.8
Cash Capital, Debt Service, Other Funds	3.0
Total	**$ 11.0**

20%

80%

■ Discretionary ■ Non-Discretionary

What your Tax Dollars Support?

Fully accredited, award winning School Division
- ✓ Increased Operating & Capital Support

Accredited, award winning Sheriff's Department
- ✓ Addition of 5 Deputies

Award winning Fire & Life Safety Department
- ✓ Addition of Pharmacy Management Program

What your Tax Dollars Support?

State of the Art Emergency Communication System
- ✓ Increase in Public Safety Software Support

Award winning Libraries
- ✓ Increase in Digital E-Book Subscriptions

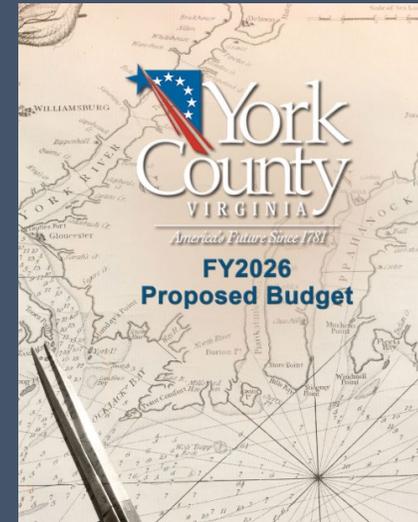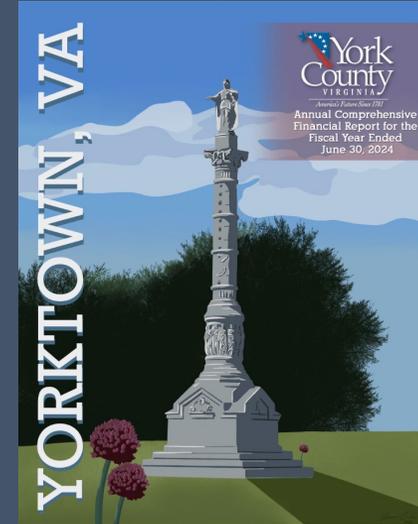## Supports County's High Quality of Life
- ✓ Investments in Public Spaces, Increased Mowing Frequency

What your Tax Dollars Support?

Strong Bond Rating and GFOA Awards for Excellence in Financial Reporting and Budgeting

- ✓ Reflects strong investment in the County's long-term financial planning
- ✓ Dedicated funding for CIP
- ✓ Demonstrates a consistent, conservative approach to budgeting
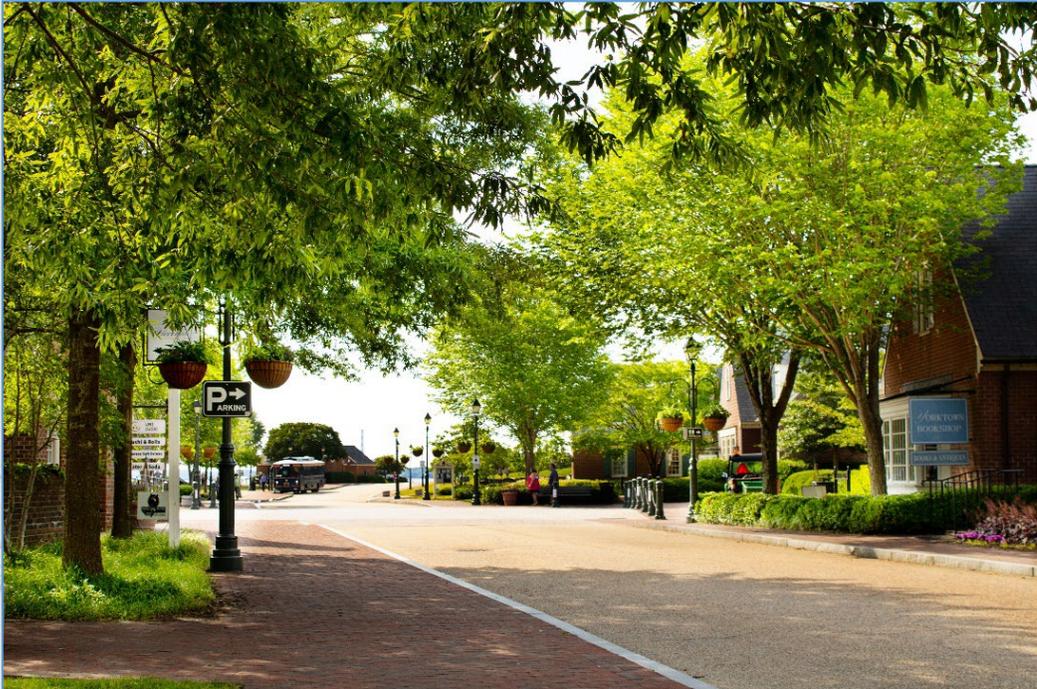
FY2026 – FY 2031 Adoption of Capital Improvements Program

FY2026-FY2031 CIP by Category

General Fund:	6-Year Total
Administrative Services	$ 19,129,900
Public Safety - Sheriff's Office	1,050,000
Public Safety - Fire & Life Safety	27,995,000
Public Safety - Emergency Comm	12,675,000
Public Works	50,529,000
Community Services	10,547,000
Schools	96,955,389
Total General Fund:	**$ 218,881,289**

Other Funds:	6-Year Total
Stormwater Maintenance	11,725,000
Solid Waste Management	450,000
Sewer Utility	33,250,000
Water Utility	500,000
Vehicle Maintenance	500,000
Tourism	980,000
Total Other Funds:	**$ 47,405,000**

FY2026 Adoption of Budget, Capital Improvements Program, and Tax Rates

May 6, 2025