

# Agenda

1. County Administrator Opening
2. FY26 Proposed Budget Overview
  - A. Budget Assumptions
  - B. Total Budget
  - C. General Fund Update
3. Elected and Appointed Officials Statutory Authority
4. State Attorney Additional Request
5. Elected and Appointed Officials Solutions
  - A. Supervisor of Elections
  - B. Court Administration
  - C. Medical Examiner



# Agenda

5. Elected and Appointed Officials Solutions (cont.)
  - D. Public Defender
  - E. State Attorney
6. Additional Information Requested
  - A. Municipal Service Taxing Unit (MSTU)
  - B. FEMA Impacts
  - C. Capital Improvement Program Operating Impacts
  - D. Deep Dive Legally Required





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# County Administrator Opening

## FY25 Budget Meetings

### December 13 – Board Retreat: Strategic Planning

- ✓ Discuss strategies and receive Board priorities for 2025

### March 27 – Workshop: Budget Strategy

- ✓ FY24 year-end results
- ✓ Update on FY26 budget development

### May 21 – Workshop: Budget Strategy

- ✓ Capital Improvement Program (CIP) prioritization/Annual Surtax discussion
- ✓ Mid-year overview/Financial update
- ✓ Update on FY26 budget development

### June 1 – Preliminary Property Values

## FY25 Budget Meetings

July 1 – Final Property Values

July 1 - 2 – Budget Workshops

- ✓ Presentation of FY26 budget proposals and Constitutional Officer requests
- ✓ Discuss overall budget
- ✓ Receive Board input and direction
- ✓ Annual Surtax Resolution update

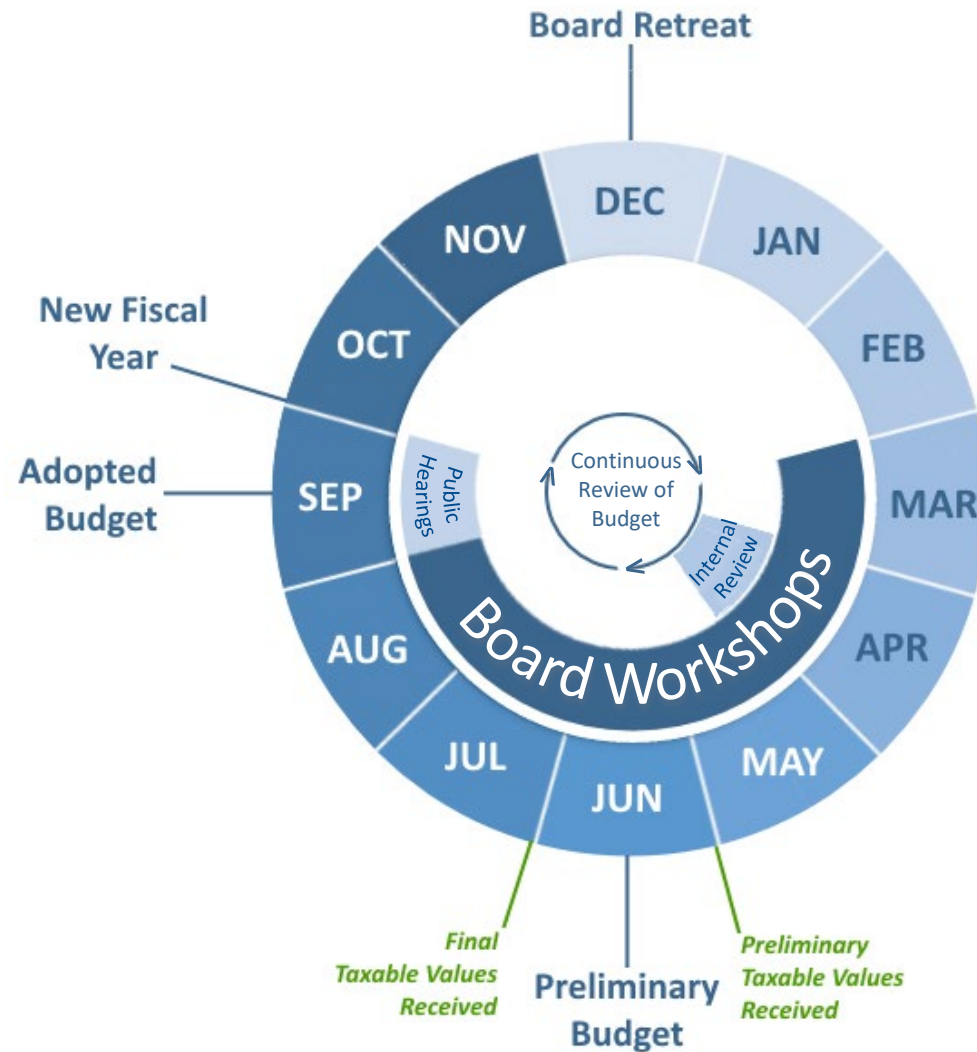
July 8 – Set Tentative (“not-to-exceed”) Millage Rates

August 19 – Budget Workshop

September 10 – Public Hearing (1660)

September 24 – Public Hearing (1660) and Budget Adoption

## Preparing for the FY26 Budget





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## FY26 Proposed Budget Overview

## Budget Assumptions

## Proposed Budget

### Proposed budget is a plan

- Links to Board-adopted Strategic Plan
- Projects 3 to 15 months prior to actual expenses
- Maintains Board-adopted service levels
- Provides for FY26 anticipated needs
- Works to achieve structural balance between revenues and expenditures

## Proposed Budget

Administrator's proposed budget follows completion of:

- Board Strategic Planning Retreat
- Board Workshop, including mid-year discussion
- Departmental review of operational needs for FY26
- Incorporating external impacts:
  - July property values
  - Mandated services (i.e., Medicaid, DJJ, and Cremation Services)
  - Florida Retirement System
- Includes Constitutional Officers and Other Boards/Agencies requests

## FY26 Budget Assumptions

- Board direction based on previous workshops
  - No new revenue sources for existing services
  - Flat countywide millage rate (except for any fluctuations to the voter-approved Legacy Trail debt millage)

## Included in FY26 Proposed Budget

- 1.57% index for pavement management/roadway resurfacing
- 2.23% index on utilities rates (water only)
- 6.4% rate increase for water
- 5% pre-approved rate increase for wastewater
- 17.8% assessment increase for stormwater level of service
- 21.6% assessment increase for waterways
- Proposed 13% fire assessment increase
- All union contractual requirements
- Non-union employee performance-based increase budgeted at 4% of payroll

## General Fund: Revenue Distribution vs Actual Increase (from July)

Constitutional Officers and Other Boards/Agencies	Ad Valorem & Major Revenues Distribution	Actual Increase (FY25 to FY26)	Difference
Sheriff's Office	6,667,450	25,144,219	18,476,769
BCC Departments	5,182,815	5,634,754	451,939
Clerk of Circuit Court	442,198	661,996	219,798
Tax Collector	394,114	3,187,042	2,792,928
Property Appraiser	348,534	256,660	(91,874)
Supervisor of Elections	318,618	356,477	37,859
Court Administration	244,184	804,690	560,506
Medical Examiner	209,401	540,747	331,346
Public Defender	70,982	225,975	154,993
State Attorney	70,331	201,995	131,664
Board of County Commissioners	34,522	56,588	22,066
Guardian Ad Litem	12,142	24,630	12,488
<b>Total</b>	<b>13,995,291</b>	<b>37,095,773</b>	<b>23,100,482</b>

*Revenue distribution based on % of FY25 Adopted Budgets. Ad valorem increase assumes a flat millage rate and June 1st values. Constitutional Officers' increases do not include debt, BCC increase does not include debt or mandatory/nondiscretionary costs.*

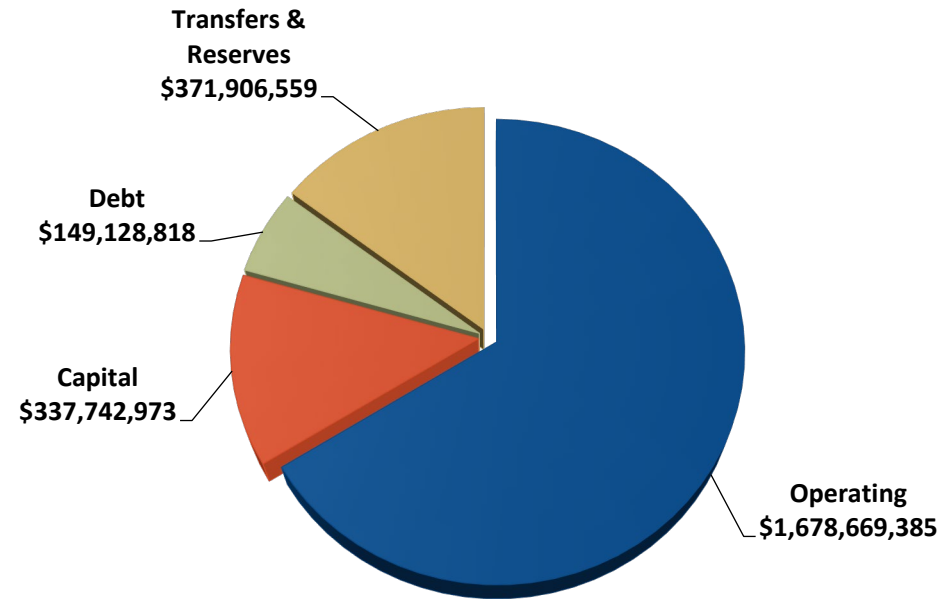
Total Budget

## Changes from the FY26 July Workshop to FY26 Proposed Budget

- BCC department General Fund ad valorem & major revenue distribution decreases \$500K (Parks, Recreation, and Natural Resources, Transit, and General Services)
- Capital Improvement Program (CIP) Project #93131 – Newtown Estates Park – Multipurpose Field added
- Stormwater Systemwide Infrastructure Maintenance, Repair, and Restoration increase
- Fleet adjustment
- County Opioid adjustment
- Various grant adjustments
- Human Services Advisory Council (HSAC) program approval increase
- Tax Collector increase

## Total Budget (including Constitutionals)

FY26 Proposed Budget  
\$2,537,447,735



4,167 FTEs

*21.4% increase in total budget; 26.1% increase in operating budget*

## Total Budget FY25 to FY26

	FY2025 Adopted	FY2026 Proposed	Difference (FY25 to FY26)	Percent Change (FY25 to FY26)
Operating Budget	1,512,951,762	1,868,382,556	355,430,794	23.5%
Capital Budget	480,945,591	519,936,361	38,990,770	8.1%
Debt Services Budget	95,406,272	149,128,818	53,722,546	56.3%
<b>Total Budget</b>	<b>2,089,303,625</b>	<b>2,537,447,735</b>	<b>448,144,110</b>	<b>21.4%</b>

## Major Budget Increases FY25 to FY26 – Operating

	FY2025 Adopted	FY2026 Proposed	Difference (FY25 to FY26)	Percent Change (FY25 to FY26)
Total Operating Budget	1,512,951,762	1,868,382,556	355,430,794	23.5%

Total Increase = \$354.6 million

- Transfers and Reserves: \$7.8M
- Internal Service Charges\*: \$20.1M

Net Increase after removing “Double-Counts” = \$326.7 million

- General Fund
  - Sheriff (excluding ISCs): \$25.2M
  - BCC General Fund department major increases (excluding ISCs): \$7.3M
  - Tax Collector (excluding ISCs): \$3.2M
- Non-General Fund \$284.9M
  - OFM \$203.2M
  - Emergency Services: \$26.8M
  - Stormwater: \$15.9M
  - Solid Waste: \$9.8M
  - Public Utilities: \$6.8M
  - General Services: \$6.3M
  - Other BCC departments: \$16.1M

\* Includes central service charges, Risk, EIT, and Fleet ISCs, as well as employer contributions to health, dental, wellness, benefits administration, and workers' compensation.

## Major Budget Increases FY25 to FY26 Proposed – Capital

	FY2025 Adopted	FY2026 Proposed	Difference (FY25 to FY26)	Percent Change (FY25 to FY26)
Total Capital Projects	480,945,591	519,936,361	38,990,770	8.1%

Total Increase = \$39.0 million

- Interfund transfers: \$62.5M
- Internal Service Charges: (\$0.7M)
- Reserves: (\$24.3M)

Net Decrease after removing “Double-Counts” = \$1.5 million

- Due to increases and decreases of various CIP projects

## Major Budget Increases FY25 to FY26 Proposed – Debt

	FY2025 Adopted	FY2026 Proposed	Difference (FY25 to FY26)	Percent Change (FY25 to FY26)
Total Debt Services	95,406,272	149,128,818	53,722,546	56.3%

Total Increase = \$53.7 million

- Two bank notes from 2014 paid off in 2025, CST Series 2014 and Five-Cent Local Sales Tax Series 2014 (\$3M)
- Commercial Paper roll over in 2025: \$12.5M
- Surtax 4 Bonds issued in 2025 less than expected: (\$3.7M )
- Surtax 4 Bonds to be issued in FY26 \$5M
- Bonds to be issued in FY26 for SSO Facilities expansion \$1.2M
- Bonds recently issued have principal payments in FY26, 17th Street Regional Park, Regional Fire Training Academy, PDS One Stop, PRNR New Administration Building, and Solid Waste Albritton property: \$2.2M
- Utility Bonds to be issued for Venice Gardens Conversion to AWT will be greater due to increase in project budget: \$40M
- Changes in annual debt service on other debt

## FY26 Proposed Select Major Revenues

	<u>FY25</u> <u>Adopted Budget</u>	<u>FY26</u> <u>Proposed Budget</u>	<u>Variance</u> <u>(\$)</u>	<u>Variance</u> <u>(%)</u>
<b><u>General Fund</u></b>				
Property Taxes	\$280,273,541	\$296,064,475	\$15,790,934	5.6%
Half-Cent Sales Tax	\$48,000,000	\$46,550,000	(\$1,450,000)	-3.0%
FP&L Franchise Fee	\$24,700,000	\$25,650,000	\$950,000	3.8%
State Revenue Sharing	\$17,062,000	\$16,150,000	(\$912,000)	-5.3%
Communications Services Tax	\$8,513,000	\$8,223,000	(\$290,000)	-3.4%
<b>Sub-Total</b>	<b>\$378,548,541</b>	<b>\$392,637,475</b>	<b>\$14,088,934</b>	<b>3.7%</b>
<b><u>Other</u></b>				
Property Taxes (countywide)*	\$54,027,604	\$57,678,221	\$3,650,617	6.8%
Utility Revenues**	\$166,381,241	\$178,217,902	\$11,836,661	7.1%
Infrastructure Sales Surtax	\$61,181,000	\$58,636,000	(\$2,545,000)	-4.2%
Tourist Development Tax	\$44,600,000	\$46,050,000	\$1,450,000	3.3%
Gas Taxes	\$19,290,999	\$19,295,000	\$4,001	0.0%
Impact Fees	\$42,299,194	\$43,542,435	\$1,243,241	2.9%
Mobility Fees	\$13,400,700	\$10,821,829	(\$2,578,871)	-19.2%
<b>Sub-Total</b>	<b>\$401,180,738</b>	<b>\$414,241,387</b>	<b>\$13,060,649</b>	<b>3.3%</b>
<b>Total Major Revenues</b>	<b>\$779,729,279</b>	<b>\$806,878,862</b>	<b>\$27,149,583</b>	<b>3.5%</b>

\* Countywide property taxes excluding General Fund \*\* Water and wastewater monthly billings and misc. charges excluding assessments and capacity fees

# General Fund Update

## Taxable Value Estimates

	State estimates (as of March 2025)	Actual July 1 value (from Property Appraiser)
FY25	6.5%	<b>5.86%</b>
FY26	4.3%	
FY27	5.3%	
FY28	6.1%	
FY29	6.3%	
FY30	6.2%	

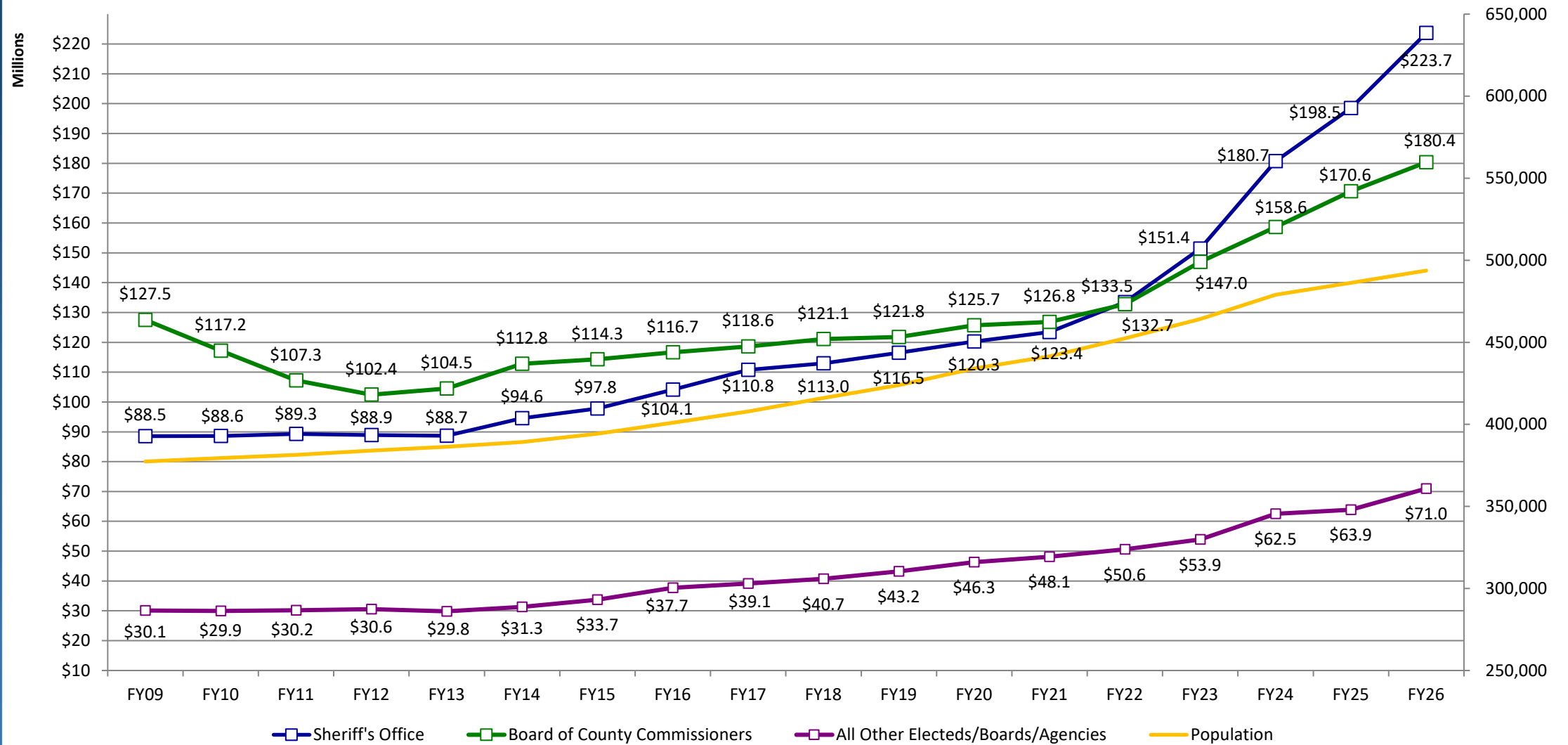
*State estimates for Sarasota County from State Office of Economic & Demographic Research*

## General Fund Expenditures FY22-FY26

	FY22	FY23	FY24	FY25	FY26	5-Year Avg Increase	5-Year Total Increase
<b>Sheriff</b>	\$133,473,170 8%	\$151,439,707 13%	\$180,722,970 19%	\$198,518,152 10%	\$223,662,371 13%	<b>12.7%</b>	<b>\$ 90,189,201</b>
<b>BCC Departments</b>	\$132,748,588 5%	\$146,951,557 11%	\$158,607,873 8%	\$170,589,103 8%	\$180,359,134 6%	<b>7.3%</b>	<b>\$ 47,610,546</b>
<b>Supervisor of Elections</b>	\$ 7,670,754 19%	\$ 7,632,096 -1%	\$ 10,893,366 43%	\$ 9,486,610 -13%	\$ 9,835,476 4%	<b>10.4%</b>	<b>\$ 2,164,722</b>
<b>Clerk</b>	\$ 10,941,112 2%	\$ 11,679,447 7%	\$ 12,872,590 10%	\$ 13,166,091 2%	\$ 13,828,087 5%	<b>5.2%</b>	<b>\$ 2,886,975</b>
<b>Medical Examiner</b>	\$ 3,767,750 8%	\$ 4,266,878 13%	\$ 6,018,464 41%	\$ 6,234,756 4%	\$ 6,775,503 9%	<b>15.0%</b>	<b>\$ 3,007,753</b>
<b>Property Appraiser</b>	\$ 8,164,950 2%	\$ 9,312,227 14%	\$ 9,754,207 5%	\$ 10,377,335 6%	\$ 10,633,995 2%	<b>6.0%</b>	<b>\$ 2,469,045</b>
<b>Tax Collector</b>	\$ 9,651,010 3%	\$ 10,327,034 7%	\$ 11,080,621 7%	\$ 11,734,439 6%	\$ 15,741,407 34%	<b>11.5%</b>	<b>\$ 6,090,397</b>
<b>Other*</b>	\$ 3,766,518 11%	\$ 3,549,730 -6%	\$ 4,089,233 15%	\$ 4,571,995 12%	\$ 5,024,595 10%	<b>8.4%</b>	<b>\$ 1,258,077</b>
<b>Court Administration</b>	\$ 5,753,154 -2%	\$ 6,204,826 8%	\$ 6,867,422 11%	\$ 7,270,374 6%	\$ 8,075,064 11%	<b>6.6%</b>	<b>\$ 2,321,910</b>
<b>County Commissioners</b>	\$ 886,427 3%	\$ 932,325 5%	\$ 956,860 3%	\$ 1,027,867 7%	\$ 1,062,105 3%	<b>4.4%</b>	<b>\$ 175,678</b>

NOTE: Does not reflect reserves, debt, ad valorem fees, and non-departmental expenses (including jail facilities)

## General Fund Expenditures FY09-FY26



NOTE: Does not reflect reserves, debt, ad valorem fees, and non-departmental expenses (including jail facilities)

## FY26 Proposed General Fund Major Revenues and Expenditures

	FY25 Adopted	FY26 Proposed	Difference	% Difference
Major Revenues (ad valorem, sales, FPL & CST)	\$ 378,548,541	\$ 392,637,475	\$ 14,088,934	4%
Sheriff	\$ 198,518,152	\$ 223,662,371	\$ 25,144,219	13%
BCC*	\$ 154,314,292	\$ 159,448,428	\$ 5,134,136	3%
Tax Collector	\$ 11,734,439	\$ 15,741,407	\$ 4,006,968	34%
Clerk	\$ 13,166,091	\$ 13,828,087	\$ 661,996	5%
Property Appraiser	\$ 10,377,335	\$ 10,633,995	\$ 256,660	2%
Supervisor of Elections	\$ 9,486,610	\$ 9,835,476	\$ 348,866	4%
Court Administration	\$ 7,270,374	\$ 8,075,064	\$ 804,690	11%
Medical Examiner	\$ 6,234,756	\$ 6,775,503	\$ 540,747	9%
Public Defender	\$ 2,113,421	\$ 2,339,396	\$ 225,975	11%
State Attorney	\$ 2,094,045	\$ 2,296,040	\$ 201,995	10%
Board of County Commissioners	\$ 1,027,867	\$ 1,062,105	\$ 34,238	3%
Guardian Ad Litem	\$ 361,529	\$ 386,159	\$ 24,630	7%
Charter Review Board	\$ 3,000	\$ 3,000	\$ -	0%
<b>Major Revenues less Expenditures</b>			<b>\$ (23,296,186)</b>	

\*Includes reserves, CIP transfers, etc. and excludes mandated services and nondiscretionary costs.

## BCC General Fund Requests Included in Budget (no change from July)

### General Services:

- Custodial contract increase \$270,000

### Health and Human Services:

- Medicaid increase \$772,746
- DJJ increase \$103,200
- Cremation increase \$35,975

### Public Works:

- Fruitville Road Signal System Upgrades \$300,000
- Flashing Yellow Arrow Implementation \$300,000

### Non-Departmental:

- CIP Project #85012 - Jail Facility Renovation, Replacements & Upgrade Program 2 (East Jail HVAC Renovation) \$750,000

## General Fund Budgets

	FY2025 Adopted	FY2026 Proposed	Difference (FY25 to FY26)	Percent Change (FY25 to FY26)
<b>Departments (BCC controlled)</b>				
Transit	28,992,548	28,783,641	(208,907)	-0.7%
Parks, Recreation and Natural Resources	25,224,929	26,448,643	1,223,714	4.9%
General Services	17,514,339	18,372,807	858,468	4.9%
Libraries & Historical Resources	17,796,448	18,158,566	362,118	2.0%
Transportation	11,301,748	12,795,690	1,493,942	13.2%
Planning & Development Services	9,259,877	9,737,181	477,304	5.2%
Office of Financial Management	7,780,825	8,345,746	564,921	7.3%
Non-Departmental*	7,618,540	6,372,779	(1,245,761)	-16.4%
Emergency Services	5,447,442	6,041,810	594,368	10.9%
Health & Human Services	5,796,986	5,931,134	134,148	2.3%
Office of County Attorney	4,336,619	4,374,267	37,648	0.9%
Communications	3,782,928	4,130,678	347,750	9.2%
Human Resources	3,205,914	3,356,695	150,781	4.7%
UF / IFAS Extension	2,372,879	2,536,056	163,177	6.9%
The County Administrators Office	2,380,563	2,531,029	150,466	6.3%
Governmental Relations	1,501,707	1,531,706	29,999	2.0%
<b>BCC Operating Total</b>	<b>154,314,292</b>	<b>159,448,428</b>	<b>5,134,136</b>	<b>3.3%</b>

\*Includes reserves, CIP transfers, etc.

Note: Excludes mandated services and nondiscretionary costs

## General Fund Budgets

<b>Mandated services and nondiscretionary costs</b>	<b>FY2025 Adopted</b>	<b>FY2026 Proposed</b>	<b>Difference (FY25 to FY26)</b>	<b>Percent Change (FY25 to FY26)</b>
FRS impact (BCC Departments)	9,434,635	9,653,830	219,195	2.3%
Ad Valorem Fees	8,127,933	8,585,870	457,937	5.6%
Enterprise related ISCs	5,927,559	6,411,348	483,789	8.2%
Operating Impacts of CIP Projects	3,365,529	5,363,121	1,997,592	59.4%
Medicaid	4,334,268	5,107,014	772,746	17.8%
Constitutional Officers' Facility Costs	2,615,842	2,725,642	109,800	4.2%
Jail Facilities	2,099,830	2,629,226	529,396	25.2%
Bay TIF	1,031,025	1,536,025	505,000	49.0%
DJJ	983,881	1,087,081	103,200	10.5%
VAB Magistrate/Attorney	-	300,000	300,000	N/A
Public Works Re-organization	-	149,672	149,672	N/A
Cremation services	35,000	70,975	35,975	102.8%
<b>Mandated services and nondiscretionary costs total</b>	<b>37,955,502</b>	<b>43,619,804</b>	<b>5,664,302</b>	<b>14.9%</b>

## General Fund Budgets

	<b>FY2025 Adopted</b>	<b>FY2026 Proposed</b>	<b>Difference (FY25 to FY26)</b>	<b>Percent Change (FY25 to FY26)</b>
<b>Debt Service and Debt Transfers BCC</b>				
Debt Service	101,449	35,488	(65,961)	-65.0%
Debt Transfers	7,309,712	6,142,966	(1,166,746)	-16.0%
<b>Debt Service and Debt Transfers BCC Total</b>	<b>7,411,161</b>	<b>6,178,454</b>	<b>(1,232,707)</b>	<b>-16.6%</b>

## General Fund Budgets

	<b>FY2025 Adopted</b>	<b>FY2026 Proposed</b>	<b>Difference (FY25 to FY26)</b>	<b>Percent Change (FY25 to FY26)</b>
<b>Constitutional Officers</b>				
Sheriff's Office	198,518,152	223,662,371	25,144,219	12.7%
Tax Collector	11,734,439	15,741,407	4,006,968	34.1%
Clerk of Circuit Court	13,166,091	13,828,087	661,996	5.0%
Property Appraiser	10,377,335	10,633,995	256,660	2.5%
Supervisor of Elections	9,486,610	9,835,476	348,866	3.7%
Board of County Commissioners	1,027,867	1,062,105	34,238	3.3%
Debt Transfers	2,813,416	3,653,109	839,693	29.8%
<b>Constitutional Officers Total</b>	<b>247,123,910</b>	<b>278,416,550</b>	<b>31,292,640</b>	<b>12.7%</b>

## General Fund Budgets

<b>Other Elected and Appointed Officials &amp; Agencies/Boards</b>	<b>FY2025 Adopted</b>	<b>FY2026 Proposed</b>	<b>Difference (FY25 to FY26)</b>	<b>Percent Change (FY25 to FY26)</b>
Court Administration	7,270,374	8,075,064	804,690	11.1%
Medical Examiner	6,234,756	6,775,503	540,747	8.7%
Public Defender	2,113,421	2,339,396	225,975	10.7%
State Attorney	2,094,045	2,296,040	201,995	9.6%
Guardian Ad Litem	361,529	386,159	24,630	6.8%
Charter Review Board	3,000	3,000	-	0.0%
<b>Other Elected and Appointed Officials &amp; Agencies/Boards Total</b>	<b>18,077,125</b>	<b>19,875,162</b>	<b>1,798,037</b>	<b>9.9%</b>
<b>Total Constitutional Officers and Other Boards/Agencies</b>	<b>265,201,035</b>	<b>298,291,712</b>	<b>33,090,677</b>	<b>12.5%</b>
<b>General Fund Total</b>	<b>464,881,990</b>	<b>507,538,398</b>	<b>42,656,408</b>	<b>9.2%</b>

## General Fund Model Projections/Assumptions

1. Assumes expenditure budget is underspent by 6% and revenues collected 4% over budget (based on historical average)
2. Projections of taxable value for Sarasota County from the Office of Economic and Demographic Research
  - FY27-FY30 value growth = 4.3%, 5.3%, 6.1%, 6.3%
3. Most out-year expenditures projected to increase by 5.9% per year (based on historical average)
4. Debt payments based on actual debt service
5. Board's reserve policy is our recession plan
  - Model does not factor decrease in revenues

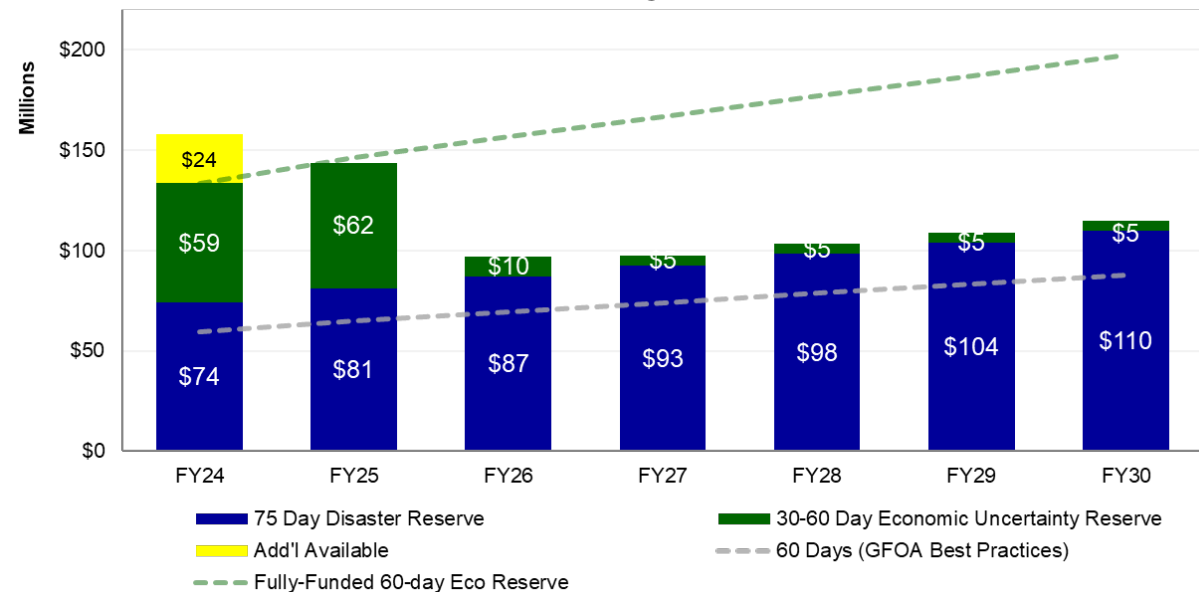
## General Fund Projections – July 2025

General Fund - Projected Revenues & Expenses							
	<u>ACTUALS</u> <u>FY24</u>	<u>BUDGET</u> <u>FY25</u>	<u>PROJECTED</u> <u>FY26</u>	<u>PROJECTED</u> <u>FY27</u>	<u>PROJECTED</u> <u>FY28</u>	<u>PROJECTED</u> <u>FY29</u>	<u>PROJECTED</u> <u>FY30</u>
Revenue	\$452,267,848	\$445,020,288	\$462,539,210	\$477,537,756	\$496,440,412	\$519,071,374	\$550,720,804
Budgeted Fund Balance	(\$42,183,842)	\$30,008,577	\$44,597,490	\$88,663,341	\$44,053,485	\$41,274,400	\$43,917,588
<b>Revenue</b>	<b>\$410,084,006</b>	<b>\$475,028,865</b>	<b>\$507,136,700</b>	<b>\$566,201,098</b>	<b>\$540,493,897</b>	<b>\$560,345,774</b>	<b>\$594,638,393</b>
<b>Expenses</b>	<b>\$410,084,006</b>	<b>\$475,028,865</b>	<b>\$507,136,700</b>	<b>\$566,201,098</b>	<b>\$572,072,720</b>	<b>\$601,152,366</b>	<b>\$633,822,392</b>
<b>Shortfall</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$31,578,823)</b>	<b>(\$40,806,592)</b>	<b>(\$39,183,999)</b>

### Assumptions include:

- Annual expenditure growth of 5.9%
- Under-spend expense budget by 6% and collect revenues 4% over budget

Fiscal Year Ending Fund Balances



## General Fund: Revenue Distribution vs Actual Increase (from July)

Constitutional Officers and Other Boards/Agencies	Ad Valorem & Major Revenues Distribution	Actual Increase (FY25 to FY26)	Difference
Sheriff's Office	6,667,450	25,144,219	18,476,769
BCC Departments	5,182,815	5,634,754	451,939
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Tax Collector	394,114	3,187,042	2,792,928
Property Appraiser	348,534	256,660	(91,874)
Supervisor of Elections	318,618	356,477	37,859
Court Administration	244,184	804,690	560,506
Medical Examiner	209,401	540,747	331,346
Public Defender	70,982	225,975	154,993
State Attorney	70,331	201,995	131,664
Board of County Commissioners	34,522	56,588	22,066
Guardian Ad Litem	12,142	24,630	12,488
<b>Total</b>	<b>13,995,291</b>	<b>37,095,773</b>	<b>23,100,482</b>

*Revenue distribution based on % of FY25 Adopted Budgets. Ad valorem increase assumes a flat millage rate and June 1st values. Constitutional Officers' increases do not include debt, BCC increase does not include debt or mandatory/nondiscretionary costs.*

## General Fund Model Projections/Assumptions (between July and August)

### Updates include:

- July 1<sup>st</sup> property values
- BCC Departments' FY26 budget reductions of \$500K
- Sheriff's FY26 budget reductions of \$2,401,797
- BCC FY27 expenditure reduction of \$589,556 (to correctly charge the School Board for Tax Collector fees that were being paid by the County).
- \$1.96M expenditure increase for upcoming FY25 Tax Collector budget amendment
- \$820K expenditure increase to FY26 Tax Collector budget

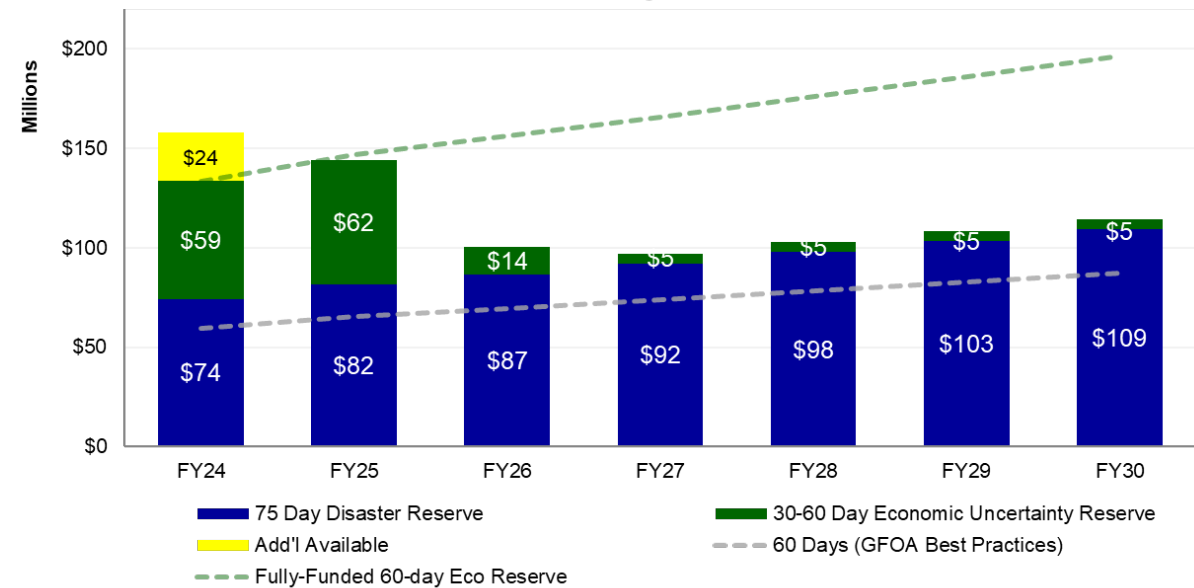
## General Fund Projections – Current

General Fund - Projected Revenues & Expenses							
	<i>ACTUALS</i>	<i>BUDGET</i>	<i>PROJECTED</i>	<i>PROJECTED</i>	<i>PROJECTED</i>	<i>PROJECTED</i>	<i>PROJECTED</i>
	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27</u>	<u>FY28</u>	<u>FY29</u>	<u>FY30</u>
Revenue	\$452,267,848	\$445,020,288	\$462,662,410	\$477,685,721	\$496,594,627	\$519,233,208	\$550,891,087
Budgeted Fund Balance	<u>(\$42,183,842)</u>	<u>\$31,972,172</u>	<u>\$42,474,191</u>	<u>\$85,829,958</u>	<u>\$47,421,563</u>	<u>\$41,139,672</u>	<u>\$43,774,188</u>
<b>Revenue</b>	<b>\$410,084,006</b>	<b>\$476,992,460</b>	<b>\$505,136,601</b>	<b>\$563,515,679</b>	<b>\$544,016,189</b>	<b>\$560,372,880</b>	<b>\$594,665,275</b>
<b>Expenses</b>	<b>\$410,084,006</b>	<b>\$476,992,460</b>	<b>\$505,136,601</b>	<b>\$563,515,679</b>	<b>\$569,237,689</b>	<b>\$598,167,722</b>	<b>\$630,688,135</b>
<b>Shortfall</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$25,221,500)</b>	<b>(\$37,794,842)</b>	<b>(\$36,022,860)</b>

### Assumptions include:

- Annual expenditure growth of 5.9%
- Under-spend expense budget by 6% and collect revenues 4% over budget

Fiscal Year Ending Fund Balances



## General Fund: Revenue Distribution vs Actual Increase

Constitutional Officers and Other Boards/Agencies	Ad Valorem & Major Revenues Distribution	Actual Increase (FY25 to FY26)	Difference
Sheriff's Office*	6,712,063	22,742,422	16,030,359
BCC Departments	5,217,494	5,134,136	(83,358)
Clerk of Circuit Court	445,156	661,996	216,840
Tax Collector	396,751	4,006,968	3,610,217
Property Appraiser	350,866	256,660	(94,206)
Supervisor of Elections	320,750	348,866	28,116
Court Administration	245,817	804,690	558,873
Medical Examiner	210,802	540,747	329,945
Public Defender	71,457	225,975	154,518
State Attorney	70,801	201,995	131,194
Board of County Commissioners	34,753	34,238	(515)
Guardian Ad Litem	12,224	24,630	12,406
<b>Total</b>	<b>14,088,934</b>	<b>34,983,323</b>	<b>20,894,389</b>

\*Sheriff's Office increase reflects final budget.

Revenue distribution based on % of FY25 Adopted Budgets. Ad valorem increase assumes a flat millage rate and July 1st values. Constitutional Officers' increases do not include debt;, BCC increase does not include debt or mandatory/nondiscretionary costs.



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## Elected and Appointed Officials Statutory Authority

## BCC Budget Authority

Department/Elected Official	Direct Control	Limited Authority	No Control/ Approved by State	Budget Approved By
BCC Departments*	\$ 203,068,232			BCC
Board of County Commissioners	\$ 1,062,105			State/BCC
Court Administration		\$ 8,075,064		State/BCC
Guardian Ad Litem	\$ 386,159			BCC
Public Defender		\$ 2,339,396		State/BCC
Sheriff's Office	\$ 223,662,371			BCC (can appeal to State)
State Attorney		\$ 2,296,040		State/BCC
Supervisor of Elections	\$ 9,835,476			BCC
Clerk of Circuit Court			\$ 13,828,087	Court functions: approved by FI Clerk of Court Operations Corporation. Clerk functions: no BCC approval process
Property Appraiser			\$ 10,633,995	FL DOR
Tax Collector			\$ 15,741,407	FL DOR
<b>Total General Fund Budget</b>	<b>\$ 438,014,343</b>	<b>\$ 12,710,500</b>	<b>\$ 40,203,489</b>	

\*Includes mandated and non-discretionary costs; excludes Debt



4

## State Attorney Additional Request



5

## Elected and Appointed Officials Solutions



6

Additional Information  
Requested

# Municipal Service Taxing Unit (MSTU)

## Sheriff MSTU

The Sheriff's Office has three main areas: Corrections, Courts and Law Enforcement

- Corrections must be funded from the General Fund, per statute.
- Courts would likely stay in the General Fund, since cities do not have their own Courts' officers.
- Law Enforcement costs that benefit unincorporated residents (primarily road patrol) could be moved to an unincorporated-only MSTU.
  - This would result in a tax decrease for city residents & tax increase for unincorporated residents.
  - An MSTU may be levied in the municipalities only if they opt in.

## Sheriff / Public Safety MSTUs in Florida

<b>County</b>	<b>MSTU rates</b>
Alachua	3.5678
Brevard	0.8699
Charlotte*	2.1449
Clay	2.4014
DeSoto	2.4399
Escambia	0.6850
Glades	3.1000
Hillsborough*	4.3745
Marion	3.7200
Monroe	0.3118
Orange*	1.8043
Saint Lucie	0.9103
Volusia	1.5994

\* MSTU funds other services in addition to Sheriff-related costs

## FEMA Impacts

## Funding Impacts

	<b>Total for Storms 2016-2024</b>
<b>Total Expenditures To-Date (data pulled thru 8/1/25)*</b>	<b>\$ 372,081,202.95</b>
<b>Estimated FEMA/FDEM Revenue (87.5%) to Receive</b>	<b>\$ 320,333,552.58</b>
<b>Sarasota County (12.5%) Portion</b>	<b>\$ 51,747,650.37</b>
<b>Total FEMA/FDEM Revenue Received</b>	<b>\$ 77,995,226.71</b>
<b>Outstanding FEMA/FDEM Revenue to Receive</b>	<b>\$ (242,338,325.87)</b>

\*Only represents actual expenditures and open encumbrances. There are several projects that have not completed full cost/scoping.

- Note: Ineligible Expenditures are not included in FEMA/FDEM or Sarasota County portion
  - \$5M for Manasota Key Road
  - \$700K for Casey Key Road

# Capital Improvement Program Operating Impacts

## Select BCC Departments General Fund Increases FY22-FY26

<b>BCC Department</b>	<b>Increase FY22 to FY23 (\$)</b>	<b>Increase FY23 to FY24 (\$)</b>	<b>Increase FY24 to FY25 (\$)</b>	<b>Increase FY25 to FY26 (\$)</b>	<b>5-Year Total Increase</b>
Parks, Recreation & Natural Resources	\$ 1,757,673	\$ 2,211,513	\$ 2,566,931	\$ 2,567,714	\$ 9,103,831
<i>Operating Impacts of CIP Projects</i>	\$ 626,682	\$ 357,383	\$ 933,090	\$ 1,394,405	\$ 3,311,560
General Services	\$ 2,032,801	\$ 2,588,032	\$ 2,059,561	\$ 843,652	\$ 7,524,046
<i>Operating Impacts of CIP Projects</i>	\$ 190,283	\$ 703,757	\$ 1,130,541	\$ (176,616)	\$ 1,847,965
Libraries & Historical Resources	\$ 1,144,597	\$ 1,918,982	\$ 945,620	\$ 1,207,462	\$ 5,216,661
<i>Operating Impacts of CIP Projects</i>	\$ -	\$ -	\$ 20,000	\$ 811,459	\$ 831,459
<b>Total Increase</b>	<b>\$ 4,935,071</b>	<b>\$ 7,779,667</b>	<b>\$ 7,635,743</b>	<b>\$ 5,836,617</b>	<b>\$ 27,004,063</b>
<b><i>Total Operating Impacts of CIP Projects Increase</i></b>	<b>\$ 816,965</b>	<b>\$ 1,061,140</b>	<b>\$ 2,083,631</b>	<b>\$ 2,029,248</b>	<b>\$ 5,990,984</b>

NOTE: Does not reflect reserves, debt, ad valorem fees, and non-departmental expenses (including jail facilities). Includes mandated services and non-discretionary costs.

Deep Dive Legally Required

## BCC Budget Authority

Department/Elected Official	Direct Control	Limited Authority	No Control/ Approved by State	Budget Approved By
BCC Departments*	\$ 203,068,232			BCC
Board of County Commissioners	\$ 1,062,105			State/BCC
Court Administration		\$ 8,075,064		State/BCC
Guardian Ad Litem	\$ 386,159			BCC
Public Defender		\$ 2,339,396		State/BCC
Sheriff's Office	\$ 223,662,371			BCC (can appeal to State)
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Clerk of Circuit Court			\$ 13,828,087	Court functions: approved by FI Clerk of Court Operations Corporation. Clerk functions: no BCC approval process
Property Appraiser			\$ 10,633,995	FL DOR
Tax Collector			\$ 15,741,407	FL DOR
<b>Total General Fund Budget</b>	<b>\$ 438,014,343</b>	<b>\$ 12,710,500</b>	<b>\$ 40,203,489</b>	

\*Includes mandated and non-discretionary costs; excludes Debt

## Recap of Today's Decisions

## Budget Next Steps

## FY25 Budget Meetings

### December 13 – Board Retreat: Strategic Planning

- ✓ Discuss strategies and receive Board priorities for 2025

### March 27 – Workshop: Budget Strategy

- ✓ FY24 year-end results
- ✓ Update on FY26 budget development

### May 21 – Workshop: Budget Strategy

- ✓ Capital Improvement Program (CIP) prioritization/Annual Surtax discussion
- ✓ Mid-year overview/Financial update
- ✓ Update on FY26 budget development

### June 1 – Preliminary Property Values

## FY25 Budget Meetings

July 1 – Final Property Values

July 1 - 2 – Budget Workshops

- ✓ Presentation of FY26 budget proposals and Constitutional Officer requests
- ✓ Discuss overall budget
- ✓ Receive Board input and direction
- ✓ Annual Surtax Resolution update

July 8 – Set Tentative (“not-to-exceed”) Millage Rates

August 19 – Budget Workshop

September 10 – Public Hearing (1660)

September 24 – Public Hearing (1660) and Budget Adoption