BOARD OF COUNTY COMMISSIONERS
BUDGET WORKSHOP
August 25, 2026 at 4:00 PM
Edward J. Butler Governmental Complex
9-B East Jefferson Street
Quincy, Florida

AGENDA

1. **Call to Order**

2. **Invocation**

3. **Pledge of Allegiance**

4. General Business

   4.a Introduction
   (Reginald James, Interim County Administrator)

   4.b FY26-27 Budget Presentation
   (Reginald James, Interim County Administrator & Rose Raynak, Director of Finance)
   Budget Workshop 8.25.26 rev1.pptx

5. **Motion to Adjourn**

BUDGET WORKSHOP

Gadsden County Board of County Commissioners
August 25, 2026 4 p.m.

Workshop DETAILS

A

- 10% budget exercise presented with budgets showing possible cuts
- Department Heads spoke about their needs and possible cuts

- Budget team revised each department budget to include all possible operational reductions and mandatory increases in FRS, property insurance, utilities, and updated all current salary information for each budget

- Legislative Analysis by internal and external stakeholders about pending Ad Valorem losses

- Budget team reviewed all budgets
- Determined which were mandated versus discretionary based on FAC and statutory references
- Prepared analysis for Board

- Workshop held for Board with analysis of all budgets only adding required increases in benefits, insurance, and utilities
- Presented budget book to Board July 28 for review and recommendations for revisions to be collected at this meeting
- Board voted on preliminary millage

- Budget team revised budgets with preliminary millage; reviewed each budget for accuracy; created new revenue and expense summaries and a revised budget summary
- Team did not add any new expenses to any budget or restore prior cuts in operational costs

B

Workshop DETAILS continued

B

- Board asked to see analysis of potential revenues that could help to replace losses from Ad Valorem

- Budget team assembled taxing possibilities information and analysis of potential revenue and shared with Administrator

- Today's presentation to Board with new revenue/expense summaries and budget summary
- Need Board direction on any budget revisions

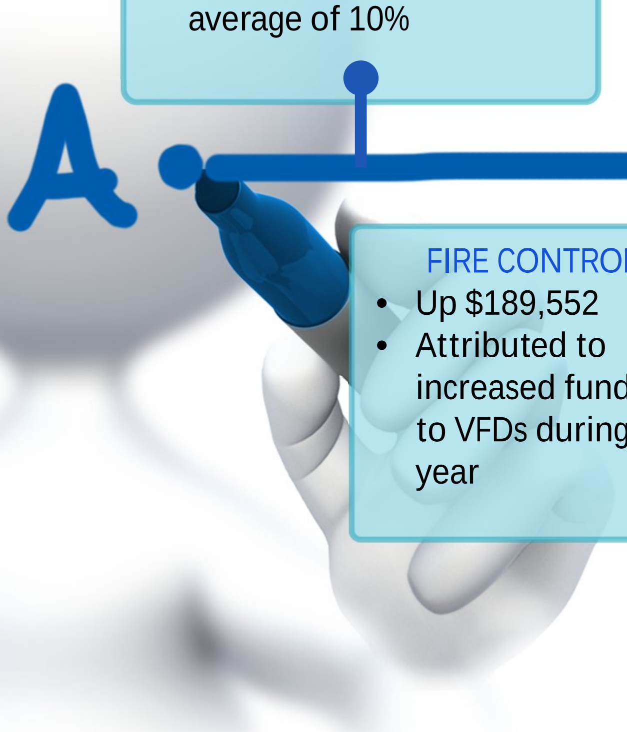
- Budget summary is balanced with no impact to fund balance <u>if</u> millage stays at 9 mills.
- A return to roll back millage would require at least $1.2 million from fund balance to balance revenues with expenses in the budget presented
- Impacts to fund balance will be more if expenses are added to presented budget, <u>and will definitely change with Sheriff's new request</u>

- Budget is <u>3.3% higher than original adopted</u> FY 25-26 budget but still much lower than property valuation increase of 8.58%
- During FY 25-26, ~$2.9 million was added to budgets through approved budget amendments (grant money, cash transfers, and fund balance transfers)
- Budget presented today is <u>.78% lower than current</u> FY 25-26 budget

- <u>Adopted FY 25-26</u> Budget:
  - $70,092,617
- <u>Current</u> FY 25-26 Budget w/amendments:
  - $72,981,948
- <u>New proposed tentative FY 26-27</u> budget:
  - $72,409,510
- Difference from adopted to new proposed = $2,316,895 (3.3%)
- Difference from current to new proposed = $572,438 (.78%)

C

BUDGET HIGHLIGHTS (by FUND)



GENERAL FUND
- Up $447,270
- Mostly attributed to increase in interfund transfer
- Some increases due to benefits, utilities, insurance increases
- Operational costs down average of 10%

COURT FACILITY
- Up $59,356
- Attributed to insurance and maintenance increases

COUNTY TRANSPORTATION
- Up $514,928
- Attributed to increases in salaries, benefits, utilities, insurance, and cost of materials for repairs
- Will still be well over budget due to falling revenues

FIRE CONTROL
- Up $189,552
- Attributed to increased funding to VFDs during year

LANDFILL
- Down $1,723
- Attributed to reduced operational costs

JUDICIAL
- Up $89,953
- Attributed to new IT implementation and devices

BUDGET HIGHLIGHTS (by FUND) continued

FINES & FORFEITURES (Sheriff)

- Up $724,192
- ONLY UP because of bringing the amendments that were not included in the adopted Sheriff FY 25-26 budget forward to new FY 26-27 budget
- NEW Budget request received 8.19 was due June 1
- NEW Budget increase of $859,912 is NOT INCLUDED in this budget presentation.

TOURIST DEVELOPMENT

- Down $2,780
- Cuts to marketing and promotional costs
- Split funded position added to budget

LIBRARY SERVICES

- Down $23,285
- Attributed to reconfiguring staff from administration budget and assigning them to branch libraries
- Also attributed to decrease in operational costs

PROPERTY APPRAISER

- Up $42,621
- Attributed to increase in salary/benefits
- BD must approve this budget – it is controlled by DOR

BUILDING INSPECTION

- Down $43,499
- Attributed mostly to split funding an employee with another department and reduced operational costs

SUPERVISOR OF ELECTIONS

- Up $29,071
- Attributed to increases in salary and benefits
- Attributed to increased operational costs
- BD must pay overages in this budget

Sheriff budget request includes 3.5% COLA incr. for all staff ($518K); purchase of body cams ($222K); increase in vehicles; IT upgrades ($120K)

NEED BOARD DIRECTION AS TO WHAT AMOUNT THEY WISH TO BE INCLUDED in revised budget

BUDGET HIGHLIGHTS (by FUND) continued

TAX COLLECTOR
- Up $400,306
- Attributed to increases in salary and benefits
- Attributed in a large part to adjustment of budget to reflect share of tax collector toward paying for staffing
- BD must approve this budget – it is controlled by DOR

DEBT SERVICE
- Up $87,313
- Attributed to increase in debt to pay off heavy equipment
- This total budget is year 2 payment out of 3 then county will own all equipment

INDIGENT SURTAX
- Up $35,485
- Attributed to increase in revenue projected by DOR

BIG BEND TRANSIT
- No change
- Unable to adjust since it is a contract

EMERGENCY MANAGEMENT SERVICES
- Down $313,715
- Attributed to not having to purchase or retrofit new ambulances for FY 26-27
- This budget will still be well over budget by year end due to falling revenues that cannot be recovered due to shortage of paramedics that are eligible for more returned funding
- Also attributed to rising Medicare costs and falling federal and state Medicaid reimbursement support

EMERGENCY MANAGEMENT PREPARATION
- No change
- Grant funded
- BOCC share unchanged

BUDGET HIGHLIGHTS (by FUND) continued

E911
- Down $152
- Minor adjustment to expected revenue

BOATING IMPROVEMENTS
- Down $1,000
- Set aside to add to cash balance for boating improvements reduced for 10% cuts

- 46 budgets in General Fund
- Of the 41 budgets in General Fund that the Board controls 29% increased and 71% cut costs from FY 25-26 budgets
- 12 budgets that increased were due to salary/benefit uncontrollable increases

HOSPITAL ENDOWMENT
- Up $83,000
- Attributed to increased revenue from endowment
- This budget has limited expenses and continues to grow
- Approximately $3.2 million in reserve for hospital services to indigents
- All expenses are reviewed and approved by a Trust Fund Committee of external stakeholders

- Many of the special revenue increases are due to constitutional officer budget increases

BUDGET HIGHLIGHTS (by DEPARTMENT)

COUNTY OPERATIONS
(8 budgets)

- Up $119,011
- Mostly attributed to rising costs for Medicaid
- Attributed to increases due to benefits, utilities, insurance increases

ELDERLY AFFAIRS
(1 budget)

- Down $56,195
- Attributed to reducing operational costs

BUILDING INSPECTION
(4 budgets)

- Down $124,178
- Attributed to reductions in operational costs
- Also attributed to split-funding staff between departments

EMS/Fire
(3 budgets)

- Down $124,163
- Attributed mostly to EMS not having to purchase ambulances or retrofit them in FY 26-27
    - Will be purchasing new ambulance and equipment with opioid CORE funding

EXTENSION SERVICES
(2 budgets)

- Down $5,672
- Attributed to reduced operational costs

FACILITIES
(5 budgets)

- Up $13,865
- Attributed to increased benefits and operational costs

BUDGET HIGHLIGHTS (by DEPARTMENT) continued

OTHER GOVERNMENTAL (21 budgets)

- Up $446,513
- Attributed mostly to increased costs for interfund transfer to fund constitutionals, EMS, public works, library, etc.
- NOTE: interfund transfer will increase more based on amount of Sheriff's request approved

GROWTH MANAGEMENT (3 budgets)

- Down $40,397
- Attributed to outsourcing some duties
- Also attributed to reduced operational costs

JUDICIAL SERVICES (14 budgets)

- Up $89,253
- Attributed to implementation of new IT system and devices

LIBRARY SERVICES (4 budgets)

- Down $23,285
- Attributed to reductions in operational costs

MANAGEMENT SERVICES (5 budgets)

- Up $362,754
- Attributed mostly to rising costs of software, licensing, digital equipment and additional cybersecurity insurance and security cameras
- Attributed to rising advertising costs and frequency of readvertising
- Attributed to rising costs for benefits and insurance

PUBLIC WORKS (5 budgets)

- Up $509,085
- Attributed to increases in salary and benefits
- Attributed to increased material and maintenance costs

BUDGET HIGHLIGHTS (by DEPARTMENT) continued

CONSTITUTIONAL OFFICERS (14 budgets)

- Up $1,332,925
- Attributed to increases in salary and benefits
- Attributed in shift in recording fees from tax collector
- BD must approve most of these budgets – either controlled by DOR or required in statute
- NOTE: will increase more based on amount of Sheriff's request approved

TOTAL BUDGET

- 72,408,510
- Up 3.3% from adopted FY 25-26 budget
- Down 1% from current FY 25-26 budget

MAJOR CONCERNS (not limited to)

- Ad Valorem Legislation Impact
- Rising personnel costs
- Rising cost of health insurance
- Rising costs of property/vehicle insurance and utilities
- Rising costs of road repairs and maintenance
- Rising costs for security infrastructure
- Rising IT and cyber security costs
- Need for replacement equipment
- Falling revenues for public works, library, and EMS

DEBT SERVICES (6 budgets)

- Up $87,313
- Attributed to increase in debt to pay off heavy equipment

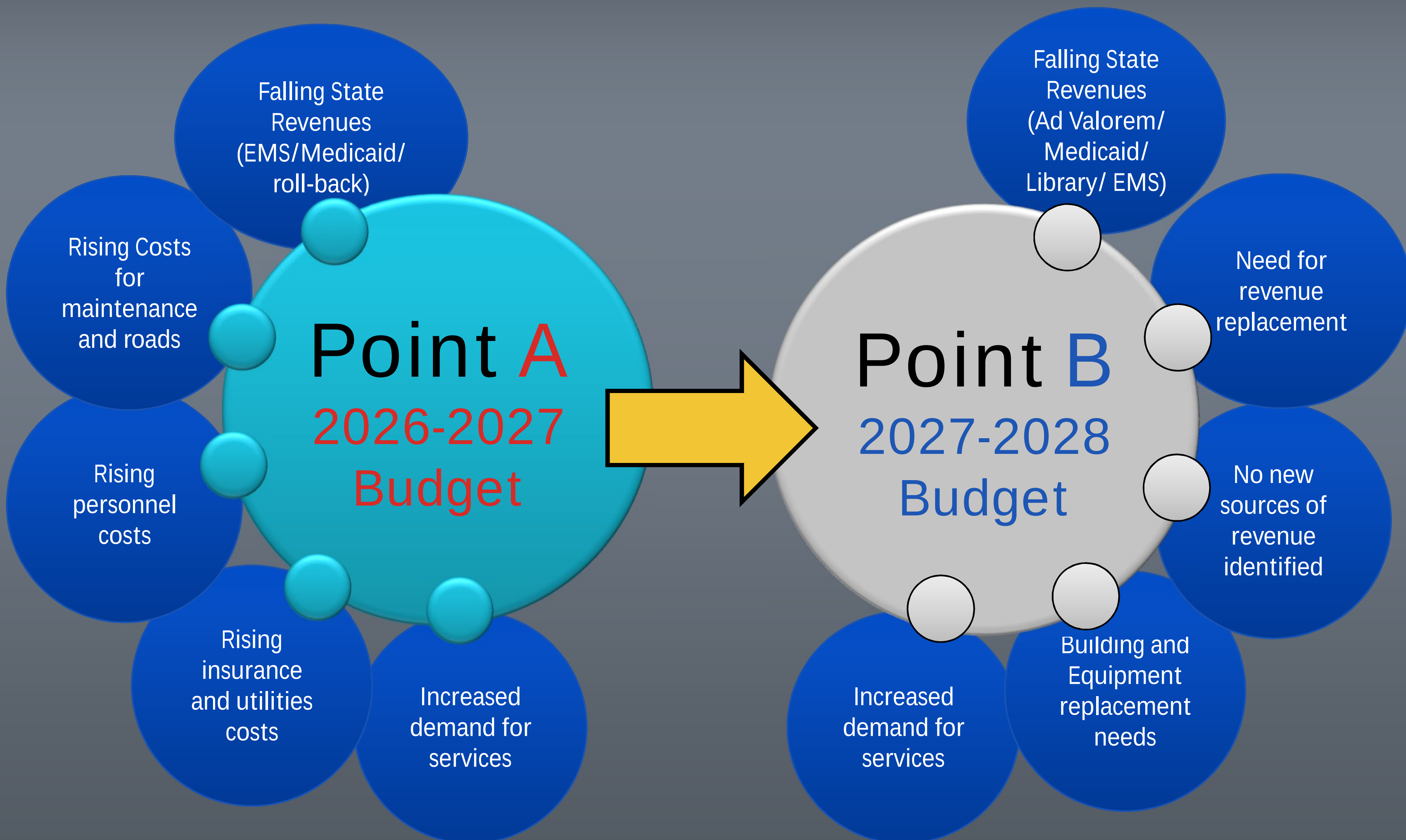
INCREASES FY 26-27

- TOTAL: $2,316,895
- General Fund Budgets
    - $447,270 (19%)
- Special Revenue Budgets
    - $1,869,625 (81%)

PROJECTED FUND BALANCE GOING INTO 2026-2027

- $9,000,000
- Subject to change with final audit and expenses necessary balance individual budgets to close out total budget for FY 25-26
- NOTE: This will decrease quickly with any other decreases in millage for FY 26-27 or increases in revised expenditures proposed by Board

A to B – ON THE HORIZON



BUDGET TEAM TIMELINE

- MUST finish all changes to Tentative Budget by August 28
- MUST post Tentative Budget Summary online by September 2
- MUST hold first Tentative Budget Hearing on September 8 at 6 p.m. to make any changes and determine tentative millage rate and tentative budget
- MUST finalize any changes from first hearing by September 11 to get budget summary to newspapers for publication
- MUST post Final Budget online by September 16
- MUST have Final Budget hearing within 15 days of first hearing
- MUST hold Final Budget Hearing September 22 at 6 p.m. to determine final millage rate and final budget
- MUST finalize all budget documents within 3 days of final hearing and submit to state
- MUST input all budgets (line-by-line) into Central Square before October 1

QUESTIONS