

Mid Year Budget Review with

Multiyear View of County Budget
Review of FY2025 Budget Projections
Items for Midyear Funding Consideration
and 2026 Budget Pressures



Historical View: Millage rate and Actual Financial Performance from 2015 Through 2024 with 2025 Budget

Historical View: Millage Rate and Actual Financial Performance from 2015 Through 2024 with 2025 Projection and 2025 Budget

	Actual										Budget	
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2015/2025 %Change
Millage Rate FY15-25	10.5	10.45	10.38	10.2	9.89	9.78	9.33	8.87	8.87	8.87	8.87	-16%
<i>In Million \$</i>	<i>ACTUAL</i>	<i>ACTUAL</i>	<i>ACTUAL</i>	<i>ACTUAL</i>	<i>ACTUAL</i>	<i>ACTUAL</i>	<i>ACTUAL</i>	<i>ACTUAL</i>	<i>ACTUAL</i>	<i>ACTUAL</i>	<i>BUDGET</i>	
Beginning Fund Balance	\$127	\$156	\$130	(\$27)	\$176	\$205	\$227	\$250	\$224	\$227	\$240	88%
Revenue	619	604	461	844	724	724	750	760	839	879	915	48%
Expense	591	630	617	642	694	702	727	786	836	867	990	68%
Fund Balance	156	130	(27)	176	205	227	250	224	227	240	165	6%
Standard & Poors GO Bond Rating	AA								AA+		AAA	

FY25 Mid-Year Projection:

Projection at the Current Rate of 8.87 Mils

	Budget	Projection	Difference
	2025	2025	
<i>In Million \$</i>			
Beginning Fund Balance	240	240	0
Revenue	915	930	15
Expense	990	936	-54
Fund Balance	165	234	69
Fund Balance Req. (.1667 of Exp)	165	165	0
Fund Balance Surplus/ Shortfall	0	69	69

Assumptions

Revenue

- Increase in LOST
- Inc in Public Utility Tax/Other Revenue

Expenditures

- Personnel Vacancies
- Add'l Salary Savings/PFPB
- Timing of Bond Issuance
- Underruns Other
- Assumed 100% spend for Sheriff, DREAM, and Non-Agency Reserve on Consent Decree Compliance



FY25 MidYear Projection:

Projection at the Advertised Rate of 9.87 Mills

	Budget	Projection	Difference
	2025	2025	
<i>In Million \$</i>			
Beginning Fund Balance	240	240	0
Revenue	915	1008.9	94
Expense	990	936	-54
Fund Balance	165	312.9	148
Fund Balance Req. (.1667 of Exp)	165	165	0
Fund Balance Surplus/Shortfall	0	148	148

Assumptions

Revenue

- Increase in Property Tax
- Increase in LOST
- Inc in Public Utility Tax/Other Revenue

Expenditures

- Personnel Vacancies
- Add'l Salary Savings/PFPB
- Timing of Bond Issuance
- Underruns Other
- Assumed 100% spend for Sheriff, DREAM, and Non-Agency Reserve on Consent Decree Compliance



FY25 Mid-Year Budget Considerations

- **Consent Decree Costs - \$5.4M+++**
 - \$3.3M Known costs
 - \$2.1M Additional costs - Jail Maintenance
 - \$\$\$ Unknown costs
 - Recruitment/Retention Plan
 - Contraband and Security Plan
 - Staffing
 - Systems
 - Equipment
- **BOC Approved Mid-Year Actions - \$300k**
 - Child Care Pilot Program
- **Future Soundings Requests - \$196K**
 - Medical Examiner \$113K
 - Renaming of Shirley C. Franklin Boulevard \$83k



FY26 Budget Pressures

- **Consent Decree**
- **Risk Management Premium Increases**
- **Employees**
 - **COLA**
 - **Health Plan Impact**
- **New Facilities**
- **New Judges**
- **Implications from Federal Legislation**
- **Contractual Increases**
- **Unfunded 2025 Enhancement Requests**





QUESTIONS