

**REPORT OF THE COMMITTEE OF THE WHOLE WORKSHOP OF
THE ESCAMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**

APRIL 1, 2026

Present: Commissioner Ashlee M. Hofberger, Chair, District 4
Commissioner Steven R. Stroberger, Vice Chair, District 1
Commissioner Steven L. Barry, District 5
Commissioner Michael S. Kohler, District 2
Commissioner Lumon J. May, District 3
Honorable Pam Childers, Clerk of the Circuit Court and Comptroller
Sharon Harrell, Finance Director, Clerk and Comptroller's Office
Wesley J. Moreno, County Administrator
Alison Rogers, County Attorney
DeLana Allen-Busbee, Operations Supervisor, Clerk and Comptroller's Office
Jose Gochez, Operations Manager, County Administrator's Office

Location: Ernie Lee Magaha Government Building, Board Chambers, First Floor
221 Palafox Place, Pensacola, Florida

Report prepared by: DeLana Allen-Busbee

AGENDA ITEMS

1. Call to Order

Commissioner Hofberger, Chair, called the Committee of the Whole (C/W) Workshop to order at 9:02 a.m.

Due to technical difficulties, the Board recessed from 9:04 a.m. to 9:13 a.m.

2. Pledge of Allegiance to the Flag

Commissioner Stroberger led the Pledge of Allegiance to the Flag.

3. Was the Meeting Properly Advertised?

The Board was advised by DeLana Allen-Busbee, Operations Supervisor, Clerk and Comptroller's Office, that the meeting was advertised in the *Pensacola News Journal* on March 26, 2026, in the Board's weekly meeting schedule.

AGENDA ITEMS – Continued

4. Board Items

I. Discussion Concerning the Fiscal Year 2026-2027 Budget

Stephan Hall, Finance Director, reviewed the current Fiscal Year Budget and listed the handouts provided to the BCC, which included:

- Fund Governance Allowance – Outlines legal expenditure authority, governance description, and the adopted budget amount by fund
- Breakdown of Fund 101 Restricted Fund – provided separately due to the very individual revenues and cost centers allowed
- A Governance key outlining categories and definitions

Director Hall also reviewed a staffing summary extending backwards to the 2007/2008 Fiscal Year up to the current Fiscal Year, which reflects a net negative of 26 positions in the BCC Administrative Operating staff. The combined public safety investment since that time is an increase of 259 new positions, including EMS, Emergency Management, 911, Fire, and Corrections. The BCC Administrative Operating positions have not exceeded the historical staffing the Board approved in Fiscal Year 2007/2008.

Director Hall advised the Board that:

- The analysis provided intends to answer many questions related to why County tax dollars are spent in the manner they are and the governance that directs the County to do so for related County functions and activities.
- The purpose of the exercise is to analyze the services, functions, and activities that the County provides to the public in the three listed funds. Many functions and activities are set in Statute, while some are State Mandates, County ordinances, or local law.
- Other factors can also control or guide how funds are spent, such as grants. There are other small expenses in funds such as office supplies and training.
- Roughly 86% of the General Fund budget is fixed, and while the County is required to fund Constitutional Officers, the level of funding can be determined annually. The County is required to fund components of the court system with little to no room to reduce the allocations and the county jail is required to be funded.
- Direction has been provided to all General Fund funded departments to do their best to reduce their budget requests for the upcoming Fiscal Year.

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AGENDA ITEMS – Continued

4. Continued...

I. Continued...

The Board and Director Hall discussed the expected upcoming Special Session related to the homestead property tax reduction proposal, House Bill 203. If approved, it would impact the County General Fund at an estimated \$79 million, and the County Library System would be impacted at an estimated \$4 million. Staff requested that the Board withhold a decision on funding received from property taxes until the State legislative session has ended and the financial impact to the County can be quantified, which will be presented at the July Budget Workshop. Staff is also asking that the Board entertain a 2% pay increase for all employees to be included in the 2026/2027 Budget.

The Board discussed staffing and that the ability of the departments to perform increasing services with a net reduction is a testament to prudent management at all levels. Constitutional Officer budgets were also addressed and the potential overall impacts to all budgets could be a concern depending on what version of a bill ultimately gets passed. The Board also discussed grant funding, Community Partners, and potential funding plans going forward.

The Board discussed recruitment efforts and expressed support for a 2% pay increase.

5. Adjourn

Commissioner Hofberger, Chair, declared the C/W Workshop adjourned at 9:48 a.m.