



Consent Item

RE: 2026 Merit Increases

Department/Program: Administration/Finance

Recommendation: Staff recommends that the Board approve a salary increase of 3% for all full-time staff effective April 1, 2026 as was budgeted.

Explanation: Historically, the award of merit increases for staff is made after receipt of final year-end sales taxes as a gauge of current economic conditions. Sales tax revenues for 2025 totaled \$11,929,005, exceeding the amended budget by \$5,505 or .0005%.

Sales taxes are \$368,331 or 3.0% lower than those received in 2024. Drilling down into the variance from the prior year, capital improvement and parks sales taxes decreased under 2024 by 2.5%, the public safety tax decreased by .9% and the county sales tax decreased by 4.0%.

Sales taxes were budgeted to be flat in 2026 compared with 2025.

Submitted By: Denise Keller, Finance Officer

Date: February 13, 2026