

OFFICE OF MANAGEMENT AND BUDGET

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MEMORANDUM

April 15, 2026

TO: Board of County Commissioners

FROM: Jennifer Steelman, Director
Office of Management and Budget

SUBJECT: Fiscal Impact Statement
Levying, Subject to Approval by Referendum, a Quarter-Percent (0.25%) Indigent Care and Trauma Center Surtax for a Period of Five Years

Summary

The proposed ordinance levies a 0.25% Indigent Care and Trauma Center Surtax, after approval by the voters, to fund a broad range of primary and preventive care for persons who are indigent or medically poor or who are participating in innovative, cost-effective programs, including without limitation cardiac and cancer screening programs.

Fiscal Impact

It is estimated that the levy of 0.25% of Indigent Care and Trauma Center Surtax would generate \$122 million in revenue on a conservative estimate for the first full fiscal year in 2028, based on the forecast for FY26. Over the five year period, it is estimated this surtax would generate approximately \$610 million in revenue.

The tax would be effective January 1, 2027 and the first proceeds are anticipated to be received by the end of March 2027, therefore, only a partial year of revenues would be received in FY27.