

**Program #78201 - Facilities Debt Service and Capital Fee Pass Through**
**FY 2026 Adopted**

**Department:** County Assets      **Program Contact:** Cindy Forsythe  
**Program Offer Type:** Internal Service      **Program Offer Stage:** Adopted  
**Related Programs:** 78205, 78206A, 10026  
**Program Characteristics:**

**Program Description**

Facilities and Property Management (FPM) manages the Countywide building portfolio allocations for debt and capital cash transfer expenses based on occupancy data. This program offer is an accounting pass-through for the County departments and external tenants' capital fees paid to the Facilities Capital Improvement (78205), Facilities Asset Preservation (78206) and County Debt Service (10026) programs. All obligations are confirmed by the Chief Financial Officer. In FY 2026, debt payments continue to support the new Central Courthouse, the Gladys McCoy Health Headquarters and Department of Community Justice (DCJ) East County Campus.

**Performance Measures**

| Measure Type | Performance Measure                                                            | FY24 Actual | FY25 Budgeted | FY25 Estimate | FY26 Target |
|--------------|--------------------------------------------------------------------------------|-------------|---------------|---------------|-------------|
| Output       | Percent of accurate and complete annual allocations to departments             | 100%        | 100%          | 100%          | 100%        |
| Output       | Percent accurate and complete building occupancy data for accurate allocations | 100%        | 100%          | 100%          | 100%        |

**Performance Measures Descriptions**

PM #1: FPM provides accurate billing for debt service and capital fee pass through expenses.  
 PM #2: FPM ensures accurate compilation and allocation of occupancy data for departmental reporting and response to internal and external information requests.

## Legal / Contractual Obligation

Principal and interest on the full faith and credit obligations, capital leases and intergovernmental agreements are a binding debt obligation of the County. All debt issues and refundings were approved by various resolutions adopted by the Board of County Commissioners.

## Revenue/Expense Detail

|                        | Adopted<br>General Fund | Adopted<br>Other Funds | Adopted<br>General Fund | Adopted<br>Other Funds |
|------------------------|-------------------------|------------------------|-------------------------|------------------------|
| Program Expenses       | 2025                    | 2025                   | 2026                    | 2026                   |
| Internal Services      | \$0                     | \$7,580,481            | \$0                     | \$7,576,731            |
| Cash Transfers         | \$0                     | \$227,727              | \$0                     | \$413,464              |
| <b>Total GF/non-GF</b> | <b>\$0</b>              | <b>\$7,808,208</b>     | <b>\$0</b>              | <b>\$7,990,195</b>     |
| <b>Program Total:</b>  | <b>\$7,808,208</b>      |                        | <b>\$7,990,195</b>      |                        |
| <b>Program FTE</b>     | 0.00                    | 0.00                   | 0.00                    | 0.00                   |

| Program Revenues      |            |                    |            |                    |
|-----------------------|------------|--------------------|------------|--------------------|
| Other / Miscellaneous | \$0        | \$7,808,208        | \$0        | \$7,990,195        |
| <b>Total Revenue</b>  | <b>\$0</b> | <b>\$7,808,208</b> | <b>\$0</b> | <b>\$7,990,195</b> |

## Explanation of Revenues

This program's pass-through revenues are collected via internal services from County departments. The amount is annualized and recovered monthly. Methodology is a calculation of current debt owed on specific buildings by square footage occupied.

## Significant Program Changes

**Last Year this program was:** FY 2025: 78201 Facilities Debt Service and Capital Fee Pass Through