

Campbell County Board of Supervisors

Fiscal Year 2025-2026
Proposed Budget

February 25, 2025

DATE	ACTIVITY
Tuesday, January 7 th	Budget Public Forum
Tuesday, January 14 th	Joint Meeting with School Board (7:00)
<i>Monday, January 27th</i>	<i>Staff Budget Review Meetings</i>
Tuesday, February 4 th	Regular Board Meeting: Receive CIP
Tuesday, February 18 th	Budget Books Delivered to Board
Tuesday, February 25 th	Budget Work Session
Thursday, February 27 th	Budget Work Session (tentative) –Permission to Advertise
Sunday, March 9 th	Full Budget Advertisement Runs
Sunday, March 16 th	Second Full Advertisement Runs
Tuesday, March 25 th	Budget Public Hearing
Tuesday, April 1 st	Budget Adoption

Recent Tax Reduction Actions

- Fiscal Year 2020
 - Reduced Personal Property Tax Rate by 5¢
 - Reduced BPOL Tax Rate by 5%
- Fiscal Year 2021
 - Reduced Machinery & Tools Tax by 5¢
 - Reduced Personal Property Tax Rate by 2¢
 - Authorized exemption for Logging Equipment
 - Increased eligibility for Elderly & Disabled Tax Relief
- Fiscal Year 2022
 - Reduced Personal Property Tax Rate by 2¢
- Fiscal Year 2023
 - Reduced Personal Property Tax Rate by 5¢
 - Reduced Personal Property Tax Assessment ratio from 100% to 80%
- Fiscal Year 2024
 - Reduced Personal Property Tax Rate by 20¢
 - Reduced Personal Property Tax Assessment ratio from 100% to 80%
 - Reduced Real Estate Tax Rate by 7¢
 - Reduced BPOL rates by 5%
- Fiscal Year 2025
 - Reduced Personal Property by 5¢
 - Reduced Personal Property Tax Assessment ratio from 100% to 80%
 - Reduced BPOL Rate by 1¢ in each classification
 - Public Safety Volunteer Personal Property exemption on one vehicle

Current Property Tax Rates

- \$0.45 per \$100 on the assessed Real Estate (including minerals), Public Service Utilities Real Estate, and Manufactured Homes;
- \$4.05 on all Personal Property and Public Service Personal Property with the exception of a levy of \$3.80 for Motor Homes and Campers and Other Non-Motorized Pull Behind Recreational Trailers;
- \$3.20 on vehicles that are for hire and receive an apportioned tax;
- \$3.20 for Machinery and Tools;
- 2% for Transient Occupancy Tax; and
- BPOL Tax as follows:
 - Contractors \$0.13 per \$100 of gross receipts;
 - Retail Sales \$0.17 per \$100 of gross receipts;
 - Personal Service & Repair \$0.31 per \$100 of gross receipts;
 - Professional Service \$0.44 per \$100 of gross receipts; and
 - Wholesale \$0.04 per \$100 of gross purchases

How Do We Compare?

Locality	Real Estate	Pers. Prop.	Veh. For Hire	M&T	Trans. Occup.	Merch Cap.	B.P.O.L Contractor, Retail, Personal Service, Professional, Wholesale
Campbell	\$.45	\$4.05*	\$3.20	\$3.20	2%	n/a	\$.13, .17, .31, .44, .04
Amherst	\$.61	\$3.45	\$3.45	\$2.00	5%	\$3.95	\$.13, .20, .31, .50, .05
Appomattox	\$.63	\$3.00	\$3.00	\$3.35	2%	\$1.00	n/a
Bedford	\$.41	\$2.35	\$2.35	\$1.20	7%	n/a	n/a
Charlotte	\$.62	\$3.46	\$3.46	\$3.00	n/a	\$3.20	n/a
Halifax	\$.50	\$3.85	\$3.85	\$1.26	5%	n/a	n/a
Lynchburg	\$.89	\$3.80	\$3.80	\$3.00	6.5% + \$1/night	n/a	\$.15, .19, .34, .55, .26+\$20
Pittsylvania	\$.56	\$9.00	\$9.00	\$4.50	4%	\$2.75	n/a

Personal property tax rates per \$100 of assessed value are shown; however, the percentage of assessed value taxed for personal property varies among localities making a direct comparison difficult. Example: Pittsylvania taxes 30% of the value, and then reduces the bill to 61% of that total. Campbell taxes 50% of the value, and then reduces the bill to 80% of the total.

**Campbell County's B.P.O.L. rates are rounded to the nearest penny in the chart; however, they are actually .1344, .1705, .3059, .4413, and .0351.

Revenue Projections

General Fund Revenues

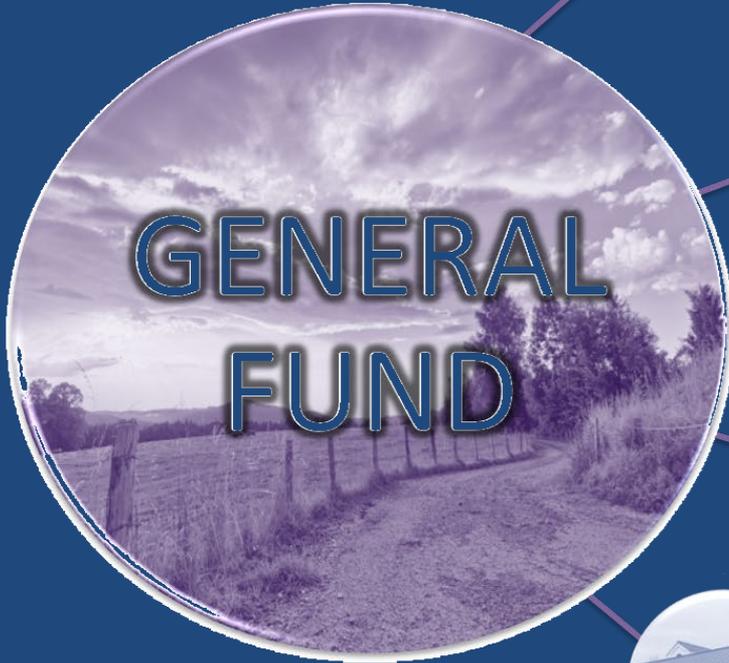
Where They Come From

Local Revenues

- Property Taxes
- Other Local Taxes
- Permits, Fees & Licenses
- Fines & Forfeitures
- Use of Money
- Charges for Services
- Miscellaneous Revenue
- Recovered Costs

State & Federal Revenues

- State Revenues
 - Non-Categorical
 - Shared Expense
 - Welfare/DSS
 - Other-Categorical
- Federal Revenues
 - Categorical (Public Safety)
 - Categorical (Social Services)



General Property Taxes

- Real Property Tax (Rollback Taxes/Minerals/Real Estate)
- Real Property Tax (Special Tax District)
- Public Service Corporation Real Property Taxes
- Personal Property Tax (excluding PPTRA)
- Manufactured Home Tax
- Motor Homes & Recreational Camper Tax
- Apportioned Vehicle for Hire
- Machinery & Tools Tax
- Penalties on Delinquent Taxes
- Interest on Delinquent Taxes
- Debt Setoff/Administrative Fees

A word on Personal Property

- The initial projection for Personal Property held it level with adopted FY25 figure of \$12,840,000.
- However, based upon collections to date and the additional exemption provided for fire and rescue volunteers, that figure should more likely be \$12,000,000 if the Board elects to stay at the 80% assessment ratio.

Personal Property Tax Assessments

- Note: 80% assessment ratio began in Calendar Year 2022 (FY23).

Commissioners Preliminary Estimate of Net Total Assessed Value – Personal Property		Personal Property Tax Rate by Year	
FY23	\$285,626,304	2022	\$4.31
FY24	\$313,444,884	2023	\$4.10
FY25	\$289,184,743	2024	\$4.05
FY26	\$294,797,442	2025	?

Personal Property Tax Assessments 2022-2025

Assessed Value

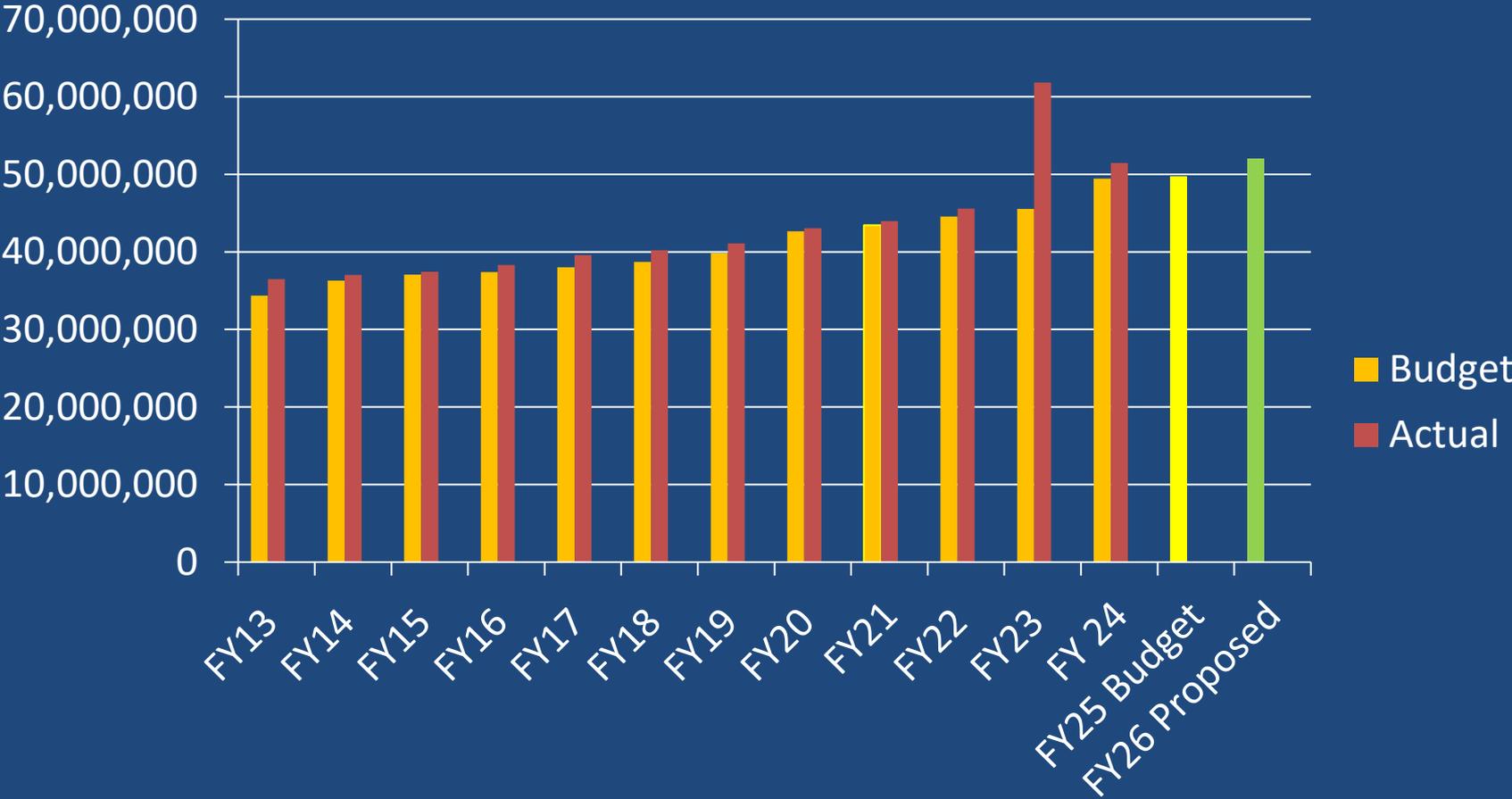


General Property

Fiscal Year 2024-2025 Adopted	Fiscal Year 2025-2026 Proposed
\$49,712,492	\$51,987,547

\$2,275,055 Increase

General Property Taxes



Other Local Taxes

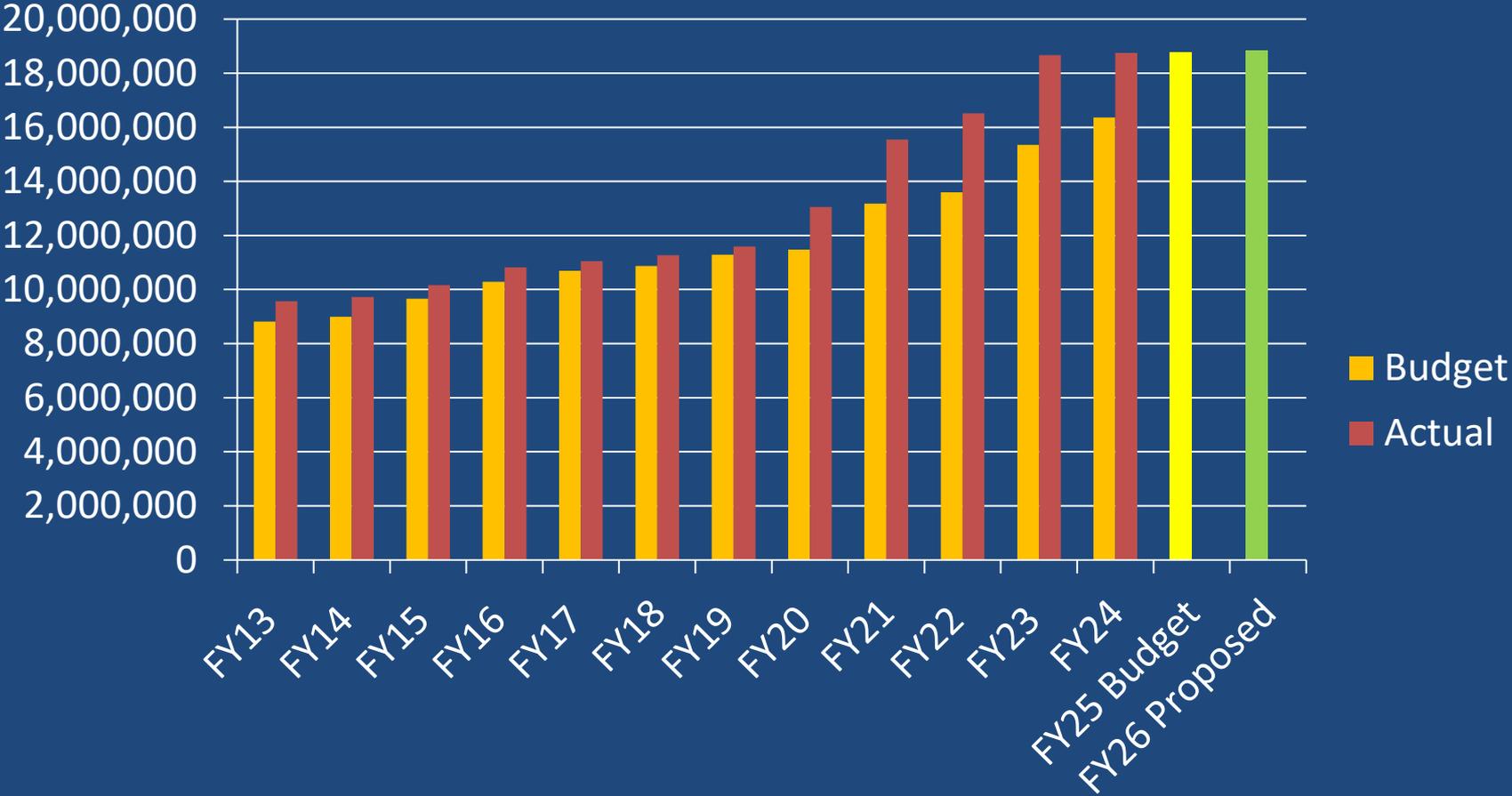
- Local Sales & Use Tax
- Transient Occupancy Tax
- Meals Tax
- Consumer Utility Tax
- Electric Gross Receipts Tax
- County Licenses
- BPOL Taxes
- Animal Friendly License Plate Sales
- Bank Franchise Tax
- Recordation Tax Grantor
- County Recordation Grantee Tax
- Local Probate Tax – Wills & Grants
- Motor Vehicle License Fee

Other Local Taxes

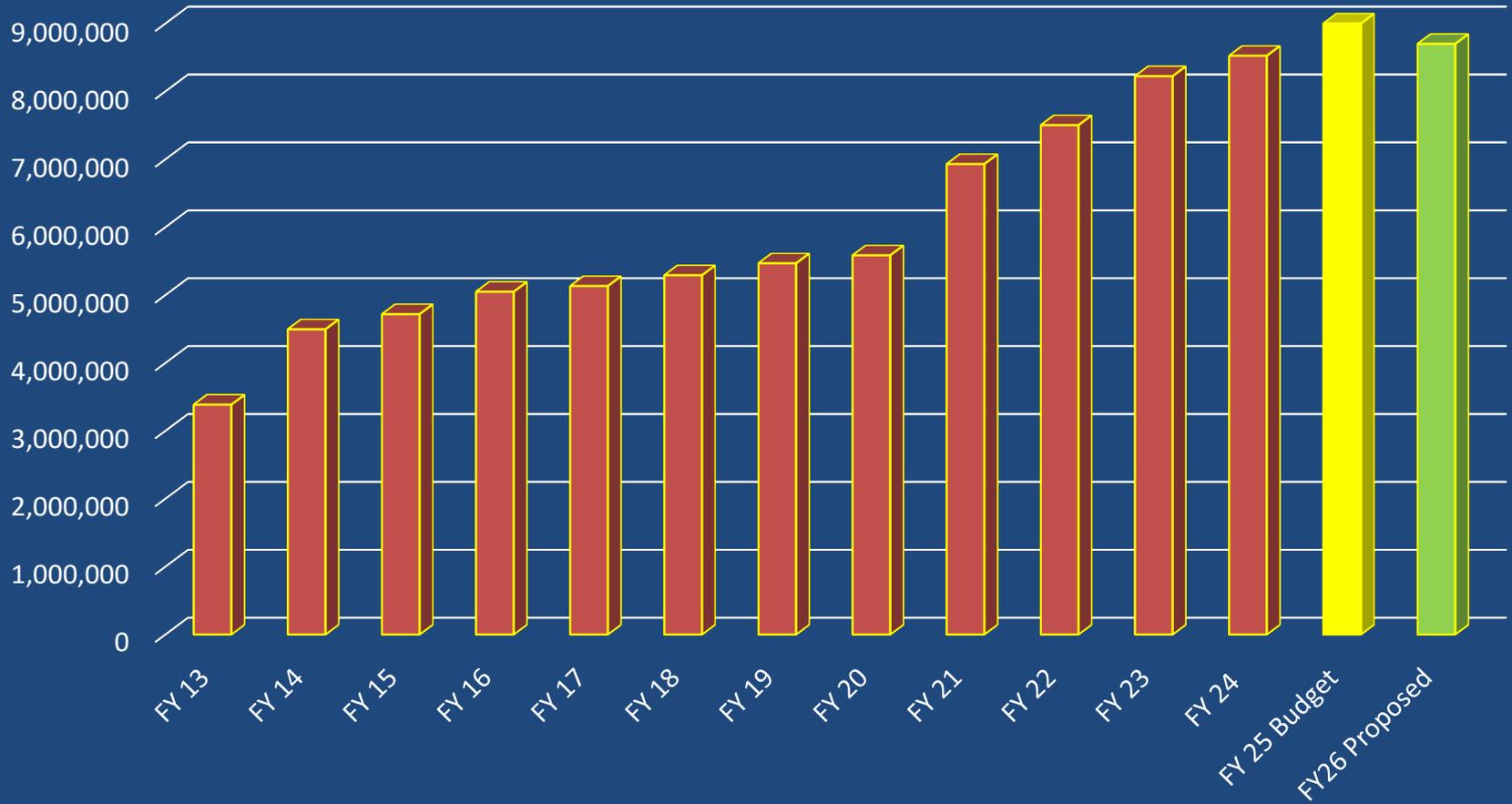
Fiscal Year 2024-2025 Adopted	Fiscal Year 2025-2026 Proposed
\$18,759,397	\$18,780,865

\$21,468 Increase

Other Local Taxes



Sales Tax History



Charges for Services

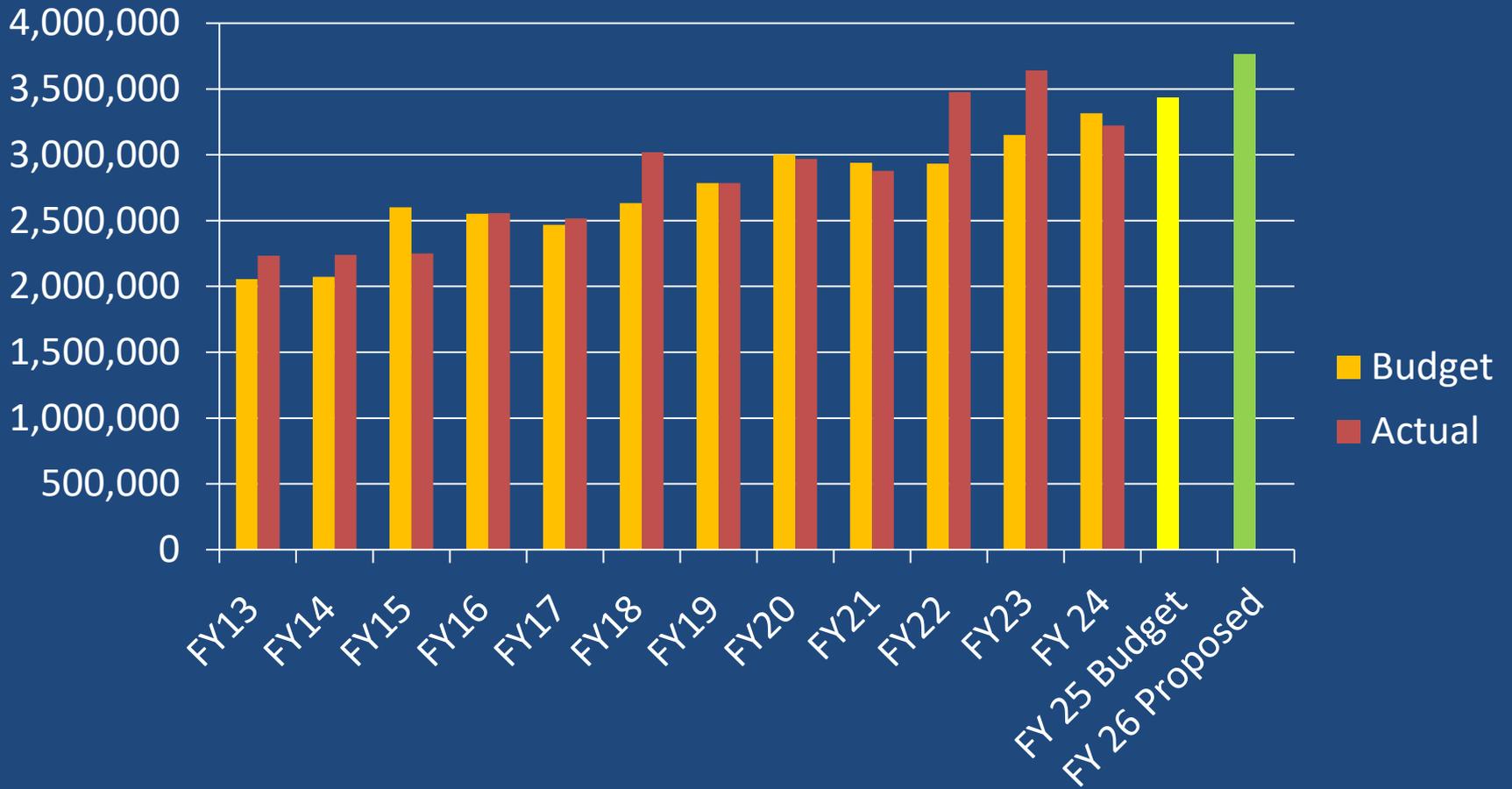
- Excess Fees of Clerks
- Court Appointed Attorney
- Sheriff's Fees
- Commonwealth Attorney's Fees
- Off-Duty Deputy Fees
- Juvenile Group Home Reimbursements
- Telephone Charges Collected
- DMV Stop
- Fuel Sales
- EMS Billing
- Felons Fluid Withdrawal Fee
- Animal Control Service Fees
- Home Study Fees
- Parks & Recreation Fees/Trips
- Library Receipts – Fines
- Library Receipts – Copier/fax
- Library Miscellaneous
- Library Receipts Lost/Damaged Books
- Sale of County Maps/GIS

Charges for Services

Fiscal Year 2024-2025 Adopted	Fiscal Year 2025-2026 Proposed
\$3,432,624	\$3,787,812

\$355,188 Increase

Charges for Services



Fines & Forfeitures

- County Court Fines & Forfeitures
- Courthouse Maintenance Fee
- Courthouse Security Fee
- Jail Administration Fees
- Parking Fines
- E-Summons

Revenue from Use of Money

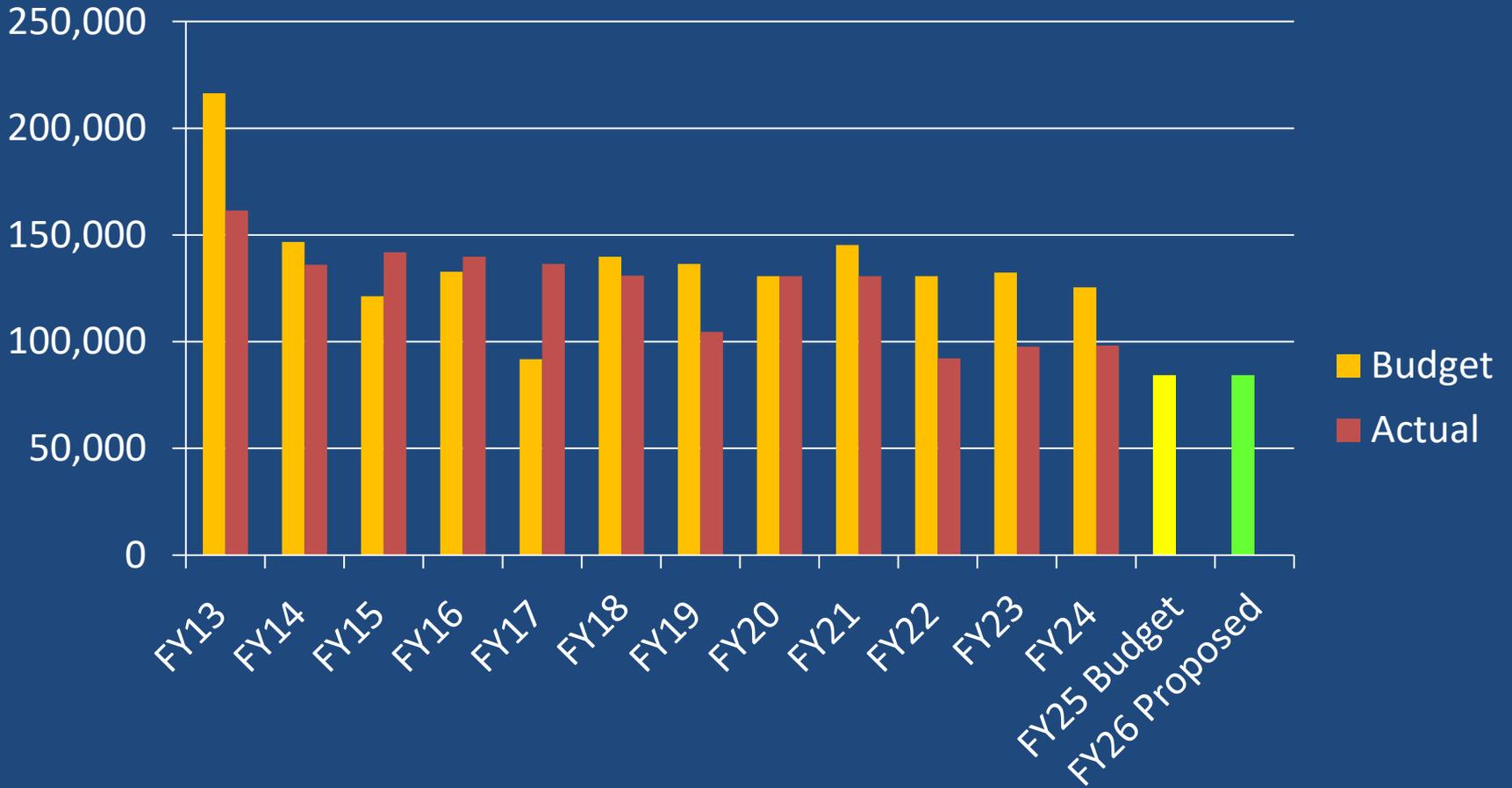
- Interest on Investments
- Rental of General Property

Fines and Forfeitures Use of Money & Property

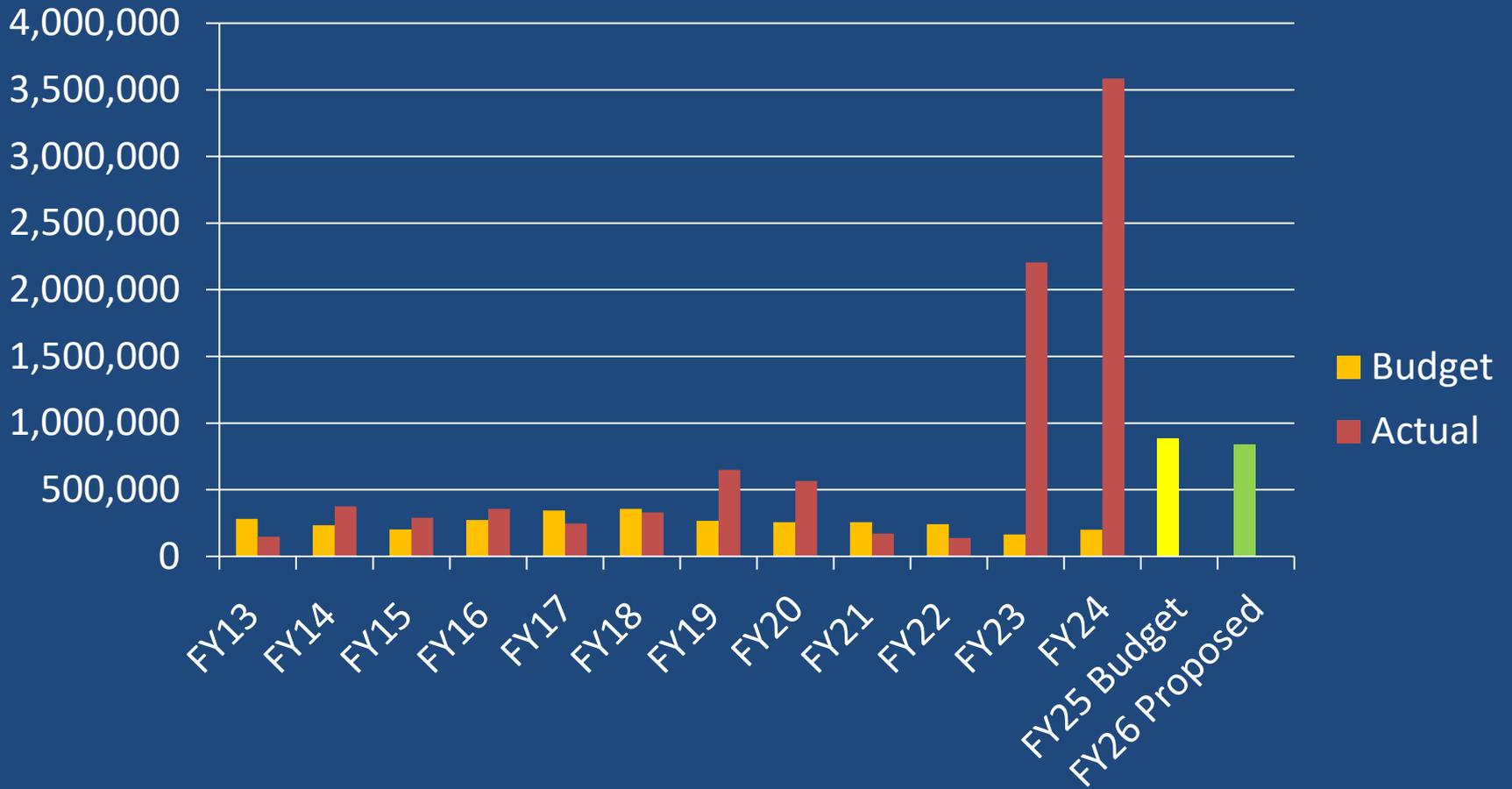
	Fiscal Year 2024-2025 Adopted	Fiscal Year 2025-2026 Proposed
	\$84,000	\$84,000
	\$885,000	\$835,000
Total	\$969,000	\$919,000

(\$50,000) Decrease

Fines & Forfeitures



Revenue from Use of Money



Miscellaneous Revenue

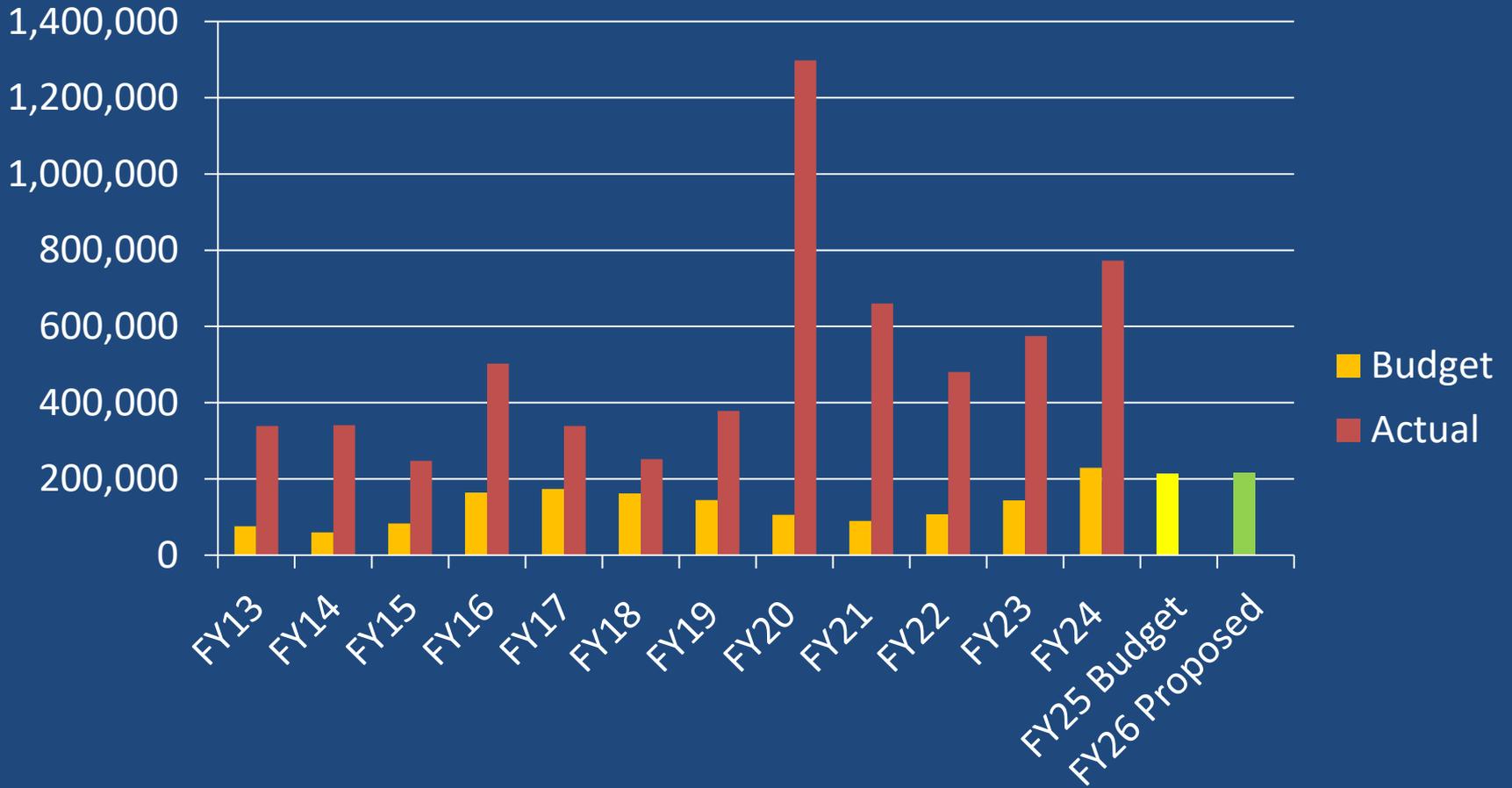
- Sale of Salvage Property & Surplus
- Leesville Road Waterline
- Miscellaneous Refunds
- Special Investigation Restitution
- Insurance Recoveries
- Unclaimed Proceeds from Land Sales
- Campbell County Youth Advisory Council
- Health Department Earned Revenue
- Gifts & Donations/Literacy
- Sale of School Buses
- Library Cleaning Charges

Miscellaneous Revenue

Fiscal Year 2024-2025 Adopted	Fiscal Year 2025-2026 Proposed
\$214,500	\$215,000

\$500 Increase

Miscellaneous Revenue



Permits, Fees & Licenses

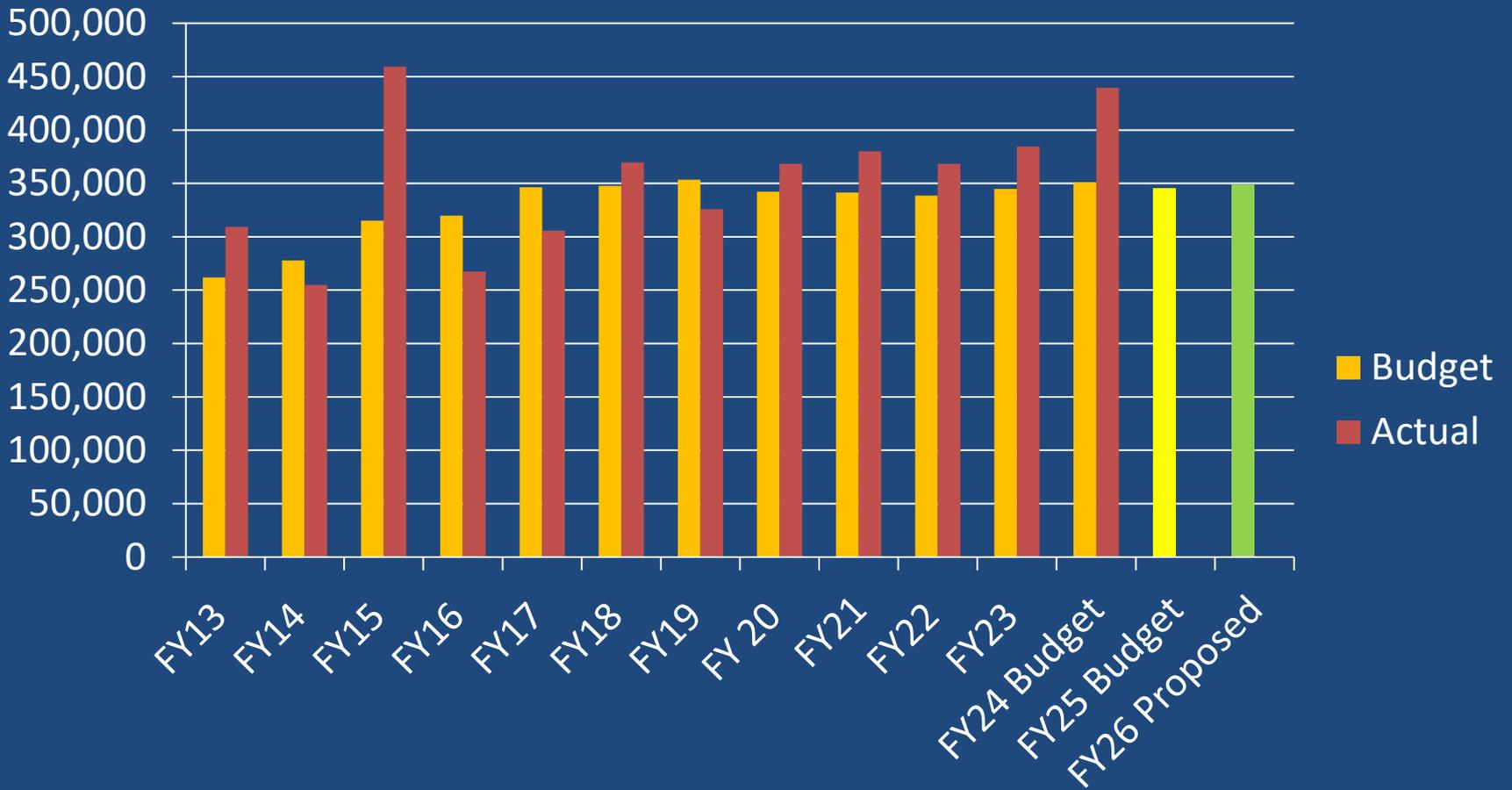
- Dog Licenses
- Dangerous Dog Licenses
- Land Use Application Fees
- Land Transfer Fee
- Plat Fees
- Fireworks/Explosives Permits
- Zoning & Subdivision Permits
- Building Permit Fees
- 2% Levy Building Permits
- Storm Water Management Fees
- Building Inspection Fees
- E&S Storm Water Management Fees
- Zoning Exceptions/Setbacks
- Plan Review Fee/Towers
- Plan Review Fee/PEC Applications

Permits, Fees & Licenses

Fiscal Year 2024-2025 Adopted	Fiscal Year 2025-2026 Proposed
\$345,500	\$348,550

\$3,050 Increase

Permits, Fees & Licenses



Recovered Costs

- School Funded Resource Officer
- International Crimes Against Children (ICAC)
Funded Officer

Recovered Costs

Fiscal Year 2024-2025 Adopted	Fiscal Year 2025-2026 Proposed
\$977,925	\$955,327

(\$22,598) Decrease

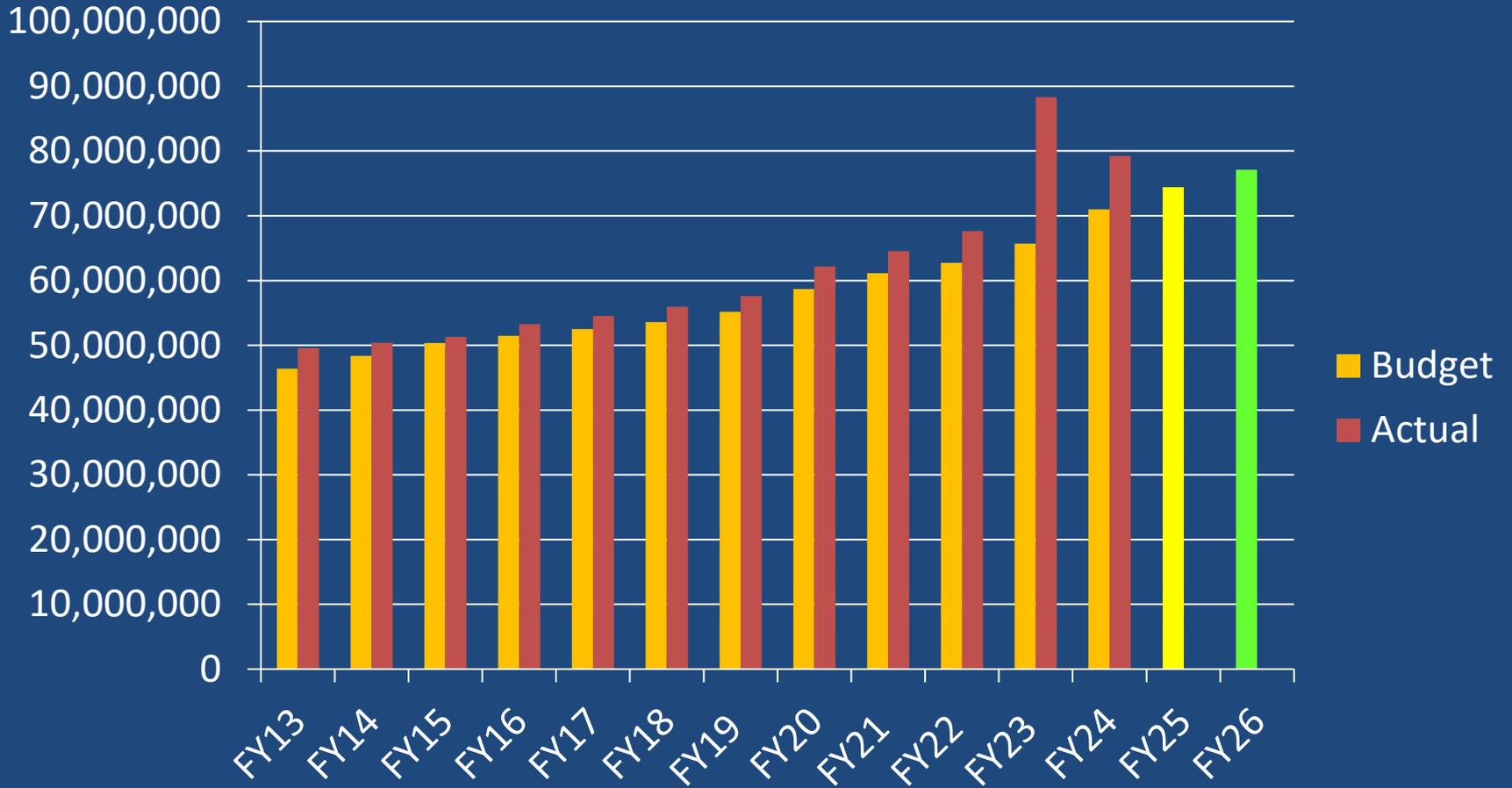
LOCAL REVENUES

Fiscal Year 2024-2025 Adopted	Fiscal Year 2025-2026 Proposed
\$74,411,438	\$76,994,101

\$2,582,663 Increase (3.5%)
Less (\$200,000 Meals Tax Increase)
\$2,382,663

This is predicated on returning the assessment ratio to 100%
from 80% for Personal Property.
Utilizing 80% Ratio reduces projected local revenue by \$2,500,00.

Grand Total Local



FY24 Actual Local Revenues exceeded budget by \$8,269,716! What's the Story?

Well...

\$3,385,720 was due to interest earnings over budget;

\$2,546,119 was due to Real Estate over budget, reflecting in part the transition to twice/year collections and delayed due date;

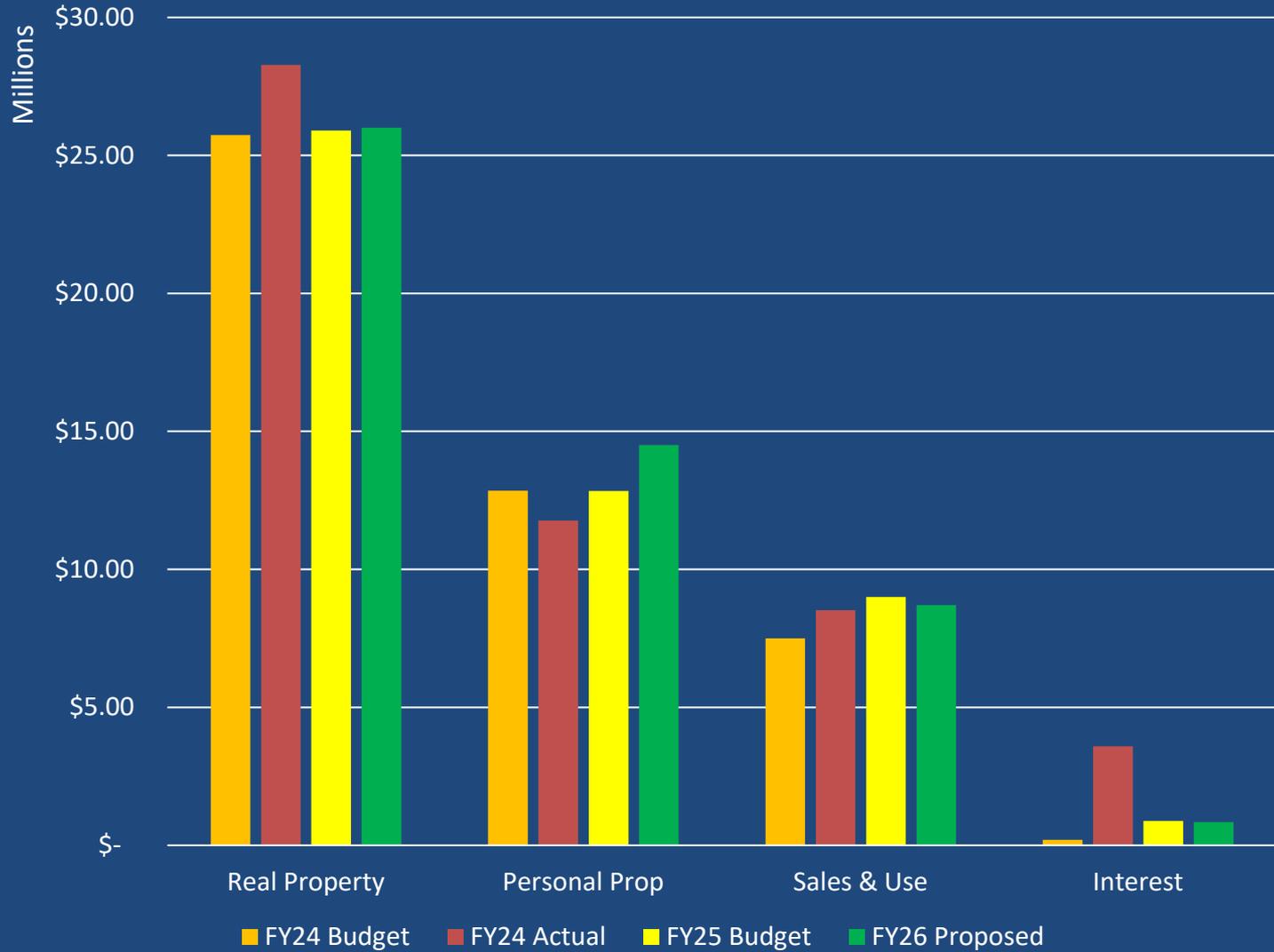
\$1,024,066 was a result of Sales Tax exceeding budget.

But...

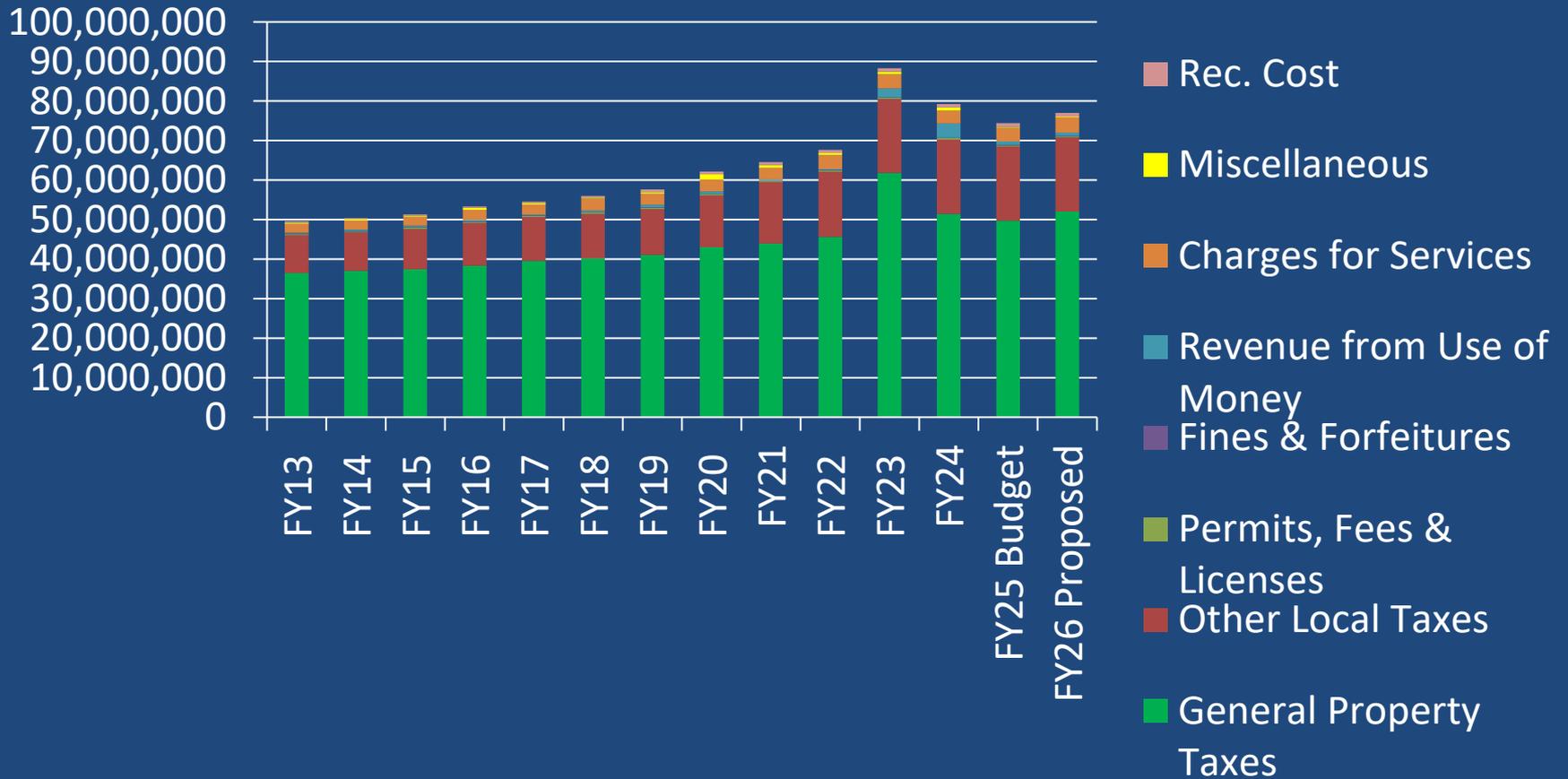
We don't want to rely on interest earnings when balancing the budget;

Real Estate values will be back on trend; and

We increased Sales Tax projected revenue from \$7.5 million in FY24 to \$9 million in FY25.



Grand Total Local By Category



STATE REVENUES

Fiscal Year 2024-2025 Adopted	Fiscal Year 2025-2026 Proposed
\$15,194,573	\$16,345,045

\$1,150,472 Increase

FEDERAL REVENUES

Fiscal Year 2024-2025 Adopted	Fiscal Year 2025-2026 Proposed
\$6,608,802	\$6,772,061

\$163,259 Increase

Revenues-Grand Total

	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projected
Local	\$89,194,395*	\$79,245,520	\$74,411,438	\$76,994,101
State	\$16,675,738	\$17,265,957	\$15,194,573	\$16,345,045
Federal	<u>\$4,747,262</u>	<u>\$5,181,662</u>	<u>\$6,608,802</u>	<u>\$6,772,061</u>
Total	\$110,617,396	\$101,693,139	\$96,214,813	\$100,111,207

*Implementation of twice/year tax collection

EXPENDITURES

Compensation Increase

- Social Security 2025 COLA Increase is 2.5%
- According to *The Economics Daily*, The Consumer Price Index rose 3% from January 2024 to January 2025.
- The Federal Reserve Bank of Richmond also reports that Year over Year the Consumer Price index increased 3%.
- Recommending 3% Across the Board for all full-time positions effective July 1, 2025
- Cost of proposed increase is **\$810,000**

Note: On-going budget deliberations suggest additional compensation increases are being considered for state supported local positions.

Date	Budgeted Increase		What was Social Security COLA that year?
July 2015	2%	Across-the-Board	1.7%
July 2016	0%	Across-the-Board	0%
August 2017	2% 4%	Across-the-Board; or Public Safety	0.3%
July 2018	2% 4%	Across-the-Board; or Public Safety	2%
July 2019	3%	Across-the-Board	2.8%
December 2020	\$1,354	Across-the-Board	1.6%
July 1 2021	5%	Across-the-Board	1.3%
July 1 2022	5%	Across-the-Board	5.9%
July 1 2023	7%	Across-the-Board	8.7%
July 1 2024	3%	Across-the-Board	3.2%
July 1 2025 <small>Proposed</small>	3%	Across-the-Board	2.5%

General Government Administration

- Board of Supervisors
- Non-Departmental
- County Administration
- Legal Services
- Commissioner of the Revenue
- Business Auditor
- Treasurer
- Finance & Strategic Initiatives
- Management Services
- Public & Employee Relations
- Information Technology
- Central Purchasing
- Communication Services
- Organizational Memberships
- Registrar
- Accounting Services
- Real Estate
- Fuel Services

8.19 % of General Fund Budget

	FY25 Budget	FY26 Proposed	Change
Board of Supervisors	110,506	88,656	(21,850)
Non-Departmental	1,171,495	1,568,095	396,600
County Administration	895,039	973,066	78,027
Legal Services	281,856	314,364	32,508
Accounting Services	75,720	86,500	10,780
Comm. Of Revenue	462,020	463,723	1,703
Business Auditor	150,189	154,915	4,726
Locally Funded Treasurer	59,920	67,622	7,702
Real Estate Office	317,237	401,683	84,446
Treasurer	809,479	832,312	22,833
Finance & Strategic Initiatives	-	-	-
Management Services	648,821	673,049	24,228

	FY25 Budget	FY26 Proposed	Change
Public & Employee Relations	282,788	304,705	21,917
Information Technology	1,164,168	1,323,734	159,566
Fuel	260,000	270,400	10,400
Central Purchasing	82,184	84,657	2,473
Communication Services	90,000	120,000	30,000
Organizational Memberships	53,135	53,135	-
Registrar	446,948	417,058	(29,890)
Total	\$7,360,743	\$8,197,674	\$836,169

Judicial Administration

- Circuit Court
- Commissioner of Accounts
- General District Court
- Magistrates
- Juvenile & Domestic Relations Court
- Clerk of Circuit Court
- Victim Witness
- Commonwealth Attorney

2.30 % of General Fund Budget

	FY25 Budget	FY26 Proposed	Change
Circuit Court	107,200	109,218	2,018
Comm. Of Accounts	1,264	1,014	(250)
Gen. Dist. Court	9,558	7,974	(1,584)
Magistrates	800	800	-
JDR	10,273	8,288	(1,985)
Clerk of Circuit Court	742,422	752,782	10,360
Victim Witness	288,390	298,583	10,193
Comm. Attorney	994,284	1,020,323	26,039
Locally Funded Comm. Attorney	103,926	104,632	705
Total	\$2,258,117	\$2,303,614	\$45,497

Public Safety

- Sheriff's Department
- E-911 System
- School Funded School Resource Officers
- Volunteer Fire Companies
- Individual Fire Companies
- Volunteer Rescue Squads
- Individual Rescue Squads
- Forestry Service
- EMS Services
- Local Corrections -BRRJ
- Probation Office
- Juvenile Detention
- Building Inspections
- Animal Control
- Medical Examiner
- Public Safety

22.41% of General Fund Budget

	FY25 Budget	FY26 Proposed	Change
Sheriff's Dept.	6,330,587	6,311,371	(19,216)
Off-Duty Deputies	199,674	249,863	50,189
Sheriff's Dept./County	1,190,775	1,353,767	162,992
E-911	1,664,371	1,829,622	165,251
School Funded Resource Officers	962,225	1,025,764	63,539
Vol. Fire Companies	383,801	420,373	36,572
Altavista Fire	93,600	91,150	(2,450)
Brookneal Fire	71,950	69,500	(2,450)
Brookville Fire	71,950	75,150	3,200
Concord Fire	71,950	69,500	(2,450)

	FY25 Budget	FY26 Proposed	Change
Evington Fire	77,600	75,150	(2,450)
Gladys Fire	71,950	69,500	(2,450)
Lyn-Dan Fire	71,950	69,500	(2,450)
Rustburg Fire	71,950	69,500	(2,450)
Red House Fire	1,750	1,750	-
Vol. Rescue Squads	190,811	209,985	19,174
Brookneal Rescue	30,000	30,000	-
Campbell County Rescue	60,500	62,950	2,450
Citizens Rescue	47,250	47,250	-
Concord Rescue	57,500	59,950	2,450
Rustburg Rescue	70,000	70,000	-

	FY25 Budget	FY26 Proposed	Change
Forestry Service	20,329	20,329	-
EMS Services	4,723,778	5,320,283	596,505
Local Corrections	3,600,000	3,000,000	(600,000)
Probation Office	3,977	2,577	(1,400)
Detention	464,462	514,823	50,361
Building Inspections	413,909	503,825	89,916
Animal Control	324,483	347,386	22,903
Medical Examiner	640	500	(140)
Public Safety	467,075	464,465	(2,610)
Total	\$21,810,797	\$22,435,783	\$624,986

Public Works

- Highway Services
- Street Lights
- Maintenance of Buildings
- Public Works Administration

2.32% of General Fund Budget

	FY25 Budget	FY26 Proposed	Change
Highway Services	20,000	20,000	-
Street Lights	15,000	15,000	-
Maintenance of Bldgs & Grounds	2,058,335	2,087,993	29,658
Public Works Administration	199,539	201,889	2,350
Total	\$2,292,874	\$2,324,882	\$32,008

Health & Welfare

- Supplement to Local Health Department
- Community Services Board
- Social Services Administration
- Public Assistance
- Central Virginia Alliance for Community Living (CVACL)
- Community Support Grant
- Housing Assistance Services
- Children's Services Act
- Youth Services
- Health, Education & Welfare

17.45% of General Fund Budget

	FY25 Budget	FY26 Proposed	Change
Supplemental Local Health Dept.	400,100	477,763	77,663
CSB	314,080	314,080	-
Social Services Administration	6,145,827	6,772,866	627,039
Public Assistance	3,356,100	3,367,000	10,900
CVACL	65,745	65,745	-
Volunteer Program	-	-	-
Community Support Grants	5,000	5,000	-
Housing Assistance Services	164,702	178,095	13,393
CSA	5,033,770	6,125,458	1,091,688
Youth Services	143,678	147,552	3,874
Health/Education/Welfare	18,836	18,829	(7)
Total	\$15,647,838	\$17,472,388	\$1,824,550

Parks/Recreation & Cultural

- Recreation Administration
- Citizen Engagement & Quality of Life (CEQL)
- Community Recreation
- Library Administration
- Literacy Program
- Historic Landmarks

2.68% of General Fund Budget

	FY25 Budget	FY26 Proposed	Change
Parks and Recreation Administration	545,568	606,631	61,063
Comm. Engagement & Quality of Life (CEQL)	166,504	206,508	40,004
Community Recreation	126,658	144,027	17,369
Historic Landmarks	5,000	5,000	-
Library Administration	1,582,315	1,674,315	92,000
Literacy Program	47,257	49,705	2,448
Total	\$2,473,302	\$2,686,186	\$212,884

Community Development

- Planning/Zoning
- Economic Development
- Contributions to Towns
- CCUSA
- Conservation Management
- Environmental Management
- Cooperative Extension

1.42% of General Fund Budget

	FY25 Budget	FY26 Proposed	Change
Planning/Zoning	411,069	399,976	(11,093)
Economic Development	648,501	690,982	42,481
Town of Brookneal	51,000	51,000	-
CCUSA	93,476	-	(93,476)
Conservation Mgmt	14,690	14,690	-
Environmental Mgmt	192,723	105,041	(87,682)
Cooperative Extension	154,775	159,112	4,337
Total	\$1,566,234	\$1,420,801	(\$145,433)

Undistributed Expenditures Transfers & Debt Service

- Undistributed Expenditures (aka Vacancy Savings)
- Transfer to Schools
- Transfer to CIP
- Transfer to Solid Waste Fund
- Debt Service
- Special Tax District - TWID

Transfers & Assigned: 43.22% of General Fund Budget

Undistributed Expenditures

	FY25 Budget	FY26 Proposed	Change
Undistributed FICA	(158,000)	(158,000)	-
Undistributed – Turnover/Hiring Freeze	(500,000)	(500,000)	-
Total	(\$658,000)	(\$658,000)	-

Transfers & Debt Service

	FY25 Budget	FY26 Proposed	Change
Schools	29,511,460	29,511,460	-
Capital Improvement Plan (CIP)	3,500,000	3,500,000	-
Debt Service Fund*	7,662,771	7,862,771	200,000
Solid Waste Fund	2,667,930	2,909,567	241,637
Health Insurance Fund	20,000	20,000	-
TWID	99,985	124,081	24,096
Assigned for School Maint.	-	-	-
Total Transfers + Assigned	\$43,462,146	\$43,927,879	\$465,733

* As a matter of practice, all Meals Tax Revenues are Transferred to the Debt Service Fund.

General Fund Expenditures

	FY25 Budget	FY 26 Proposed	Change
Total	\$96,214,813	\$100,111,207	\$3,896,394

Where does it all go?

- \$1,100,000 Childrens' Services Act mandated services
- \$627,038 in Social Services Administration
- \$595,505 for EMS compensation and Personal Protective Equipment (PPE)
- \$374,750 for additional compensation
- \$371,100 increase for Public Assistance Services
- \$241,637 increased transfer to Solid Waste Fund
- \$200,000 increase in transfer to the Debt Service fund to capture the projected growth in meals tax revenues.

\$3,510,030

What have we done to contain costs?

Since FY16...

- Staffing realignment:
 - Eliminated 4 Full-time positions in Real Estate in transition to outsourcing.
 - Eliminated 1 position in Public Works through attrition.
 - Eliminated 1 position in Youth, Adult & Community Services through attrition.
 - Eliminated 1 part-time, clerical position in Public Safety through attrition.
 - Eliminated Part-time position in HR through attrition.
 - Eliminated 1 position in the Commissioner of Revenue's office through attrition.
 - Merged Public Information and Human Resources to streamline operation and recognize efficiencies.
 - Reduced staffing in Community Development by 1.5 FTEs through attrition
 - Reduced staffing IT by 1 FTE
 - Eliminated 1 position in Parks and Recreation
 - Combined Parks and Recreation with Library Services to enhance service/programming efficiency
 - Under-filled Staff Attorney position with Administrative Assistant

“The County is flush with cash...”

“We were able to come up with money for a shell building...”

“Frank can always find the money....”

“You *know* the money’s there...”

So Where is it?

• County Unassigned Fund Balance:	\$48,795,811
Less one-time funds for solid waste	(\$16,100,000)
Less tax refunds, January 2025	(\$323,784)
Less FY24 Meals Tax True Up	(\$898,731)
Less Library Roof Replacement	(\$362,000)
Less Support for BVFD & Lyn-Dan	(\$35,000)
Less minimum required fund balance	<u>(\$29,000,000)</u>
Available Balance	\$2,076,296
• Assigned for Economic Development:	\$1,020,405
Less FY24 Incentives	(\$384,800)
Less Incentive award, January 2025	<u>(\$413,276)</u>
Available Balance	\$222,329
• Assigned for School Maintenance:	\$7,168,317
• Assigned for Future Debt/Capital:	\$1,754,013
Less Committed to Animal Shelter	<u>(\$1,700,000)</u>
Available Balance	\$54,013
• Assigned for Community and Economic Investment:	\$1,318,802
Less Site Grant Matching Funds	<u>(\$335,000)</u>
Available Balance	\$983,802
• Assigned for Board of Supervisors' projects:	\$35,000
Less Speed Limit signs	(\$10,000)
Less Marketplace Shed	<u>(\$4,800)</u>
Available Balance	\$20,200
• Assigned for Reassessment:	\$138,000

ONE TIME funds available

\$10,662,957

FY26 Proposed Budget

\$100,111,207



The Board has options

- Revisit/revise staff recommendations
- Increase/decrease taxes/fees; and/or
- Advertise as presented.

Remember: once advertised, the tax rate(s) may be lowered but cannot be increased.