

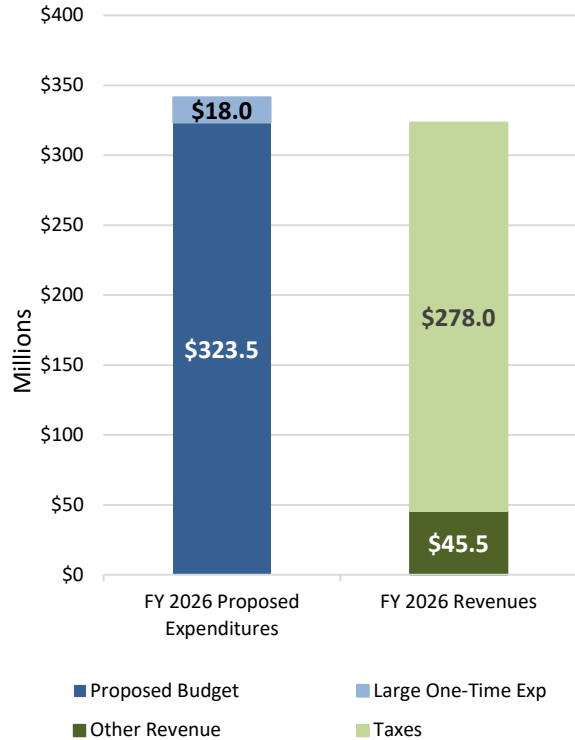


FY 2026 PROPOSED BUDGET

PUBLIC HEARING



General Fund Revenue vs Expenditures



Fiscal Year	Taxes	Other Revenue	Total Revenue	% Change
FY 2022	\$191.3	\$30.6	\$221.9	
FY 2023	\$206.5	\$31.8	\$238.3	7.4%
FY 2024	\$234.1	\$35.7	\$269.8	13.2%
FY 2025	\$261.8	\$47.7	\$309.5	14.7%
FY 2026	\$278.0	\$45.5	\$323.5	4.5%

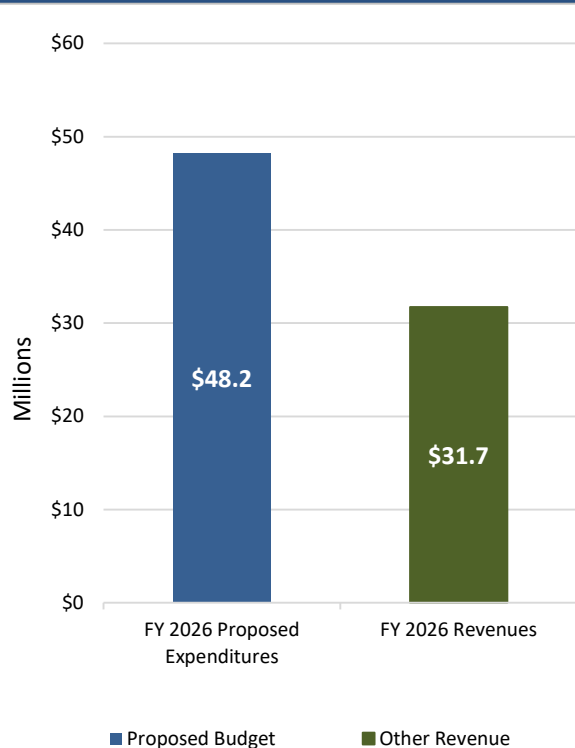
Fiscal Year	Expenditures	Large One-Time Exp.	Total Expenditures	% Change
FY 2022	\$222.8	\$14.5	\$237.3	
FY 2023	\$238.5	\$14.6	\$253.1	6.7%
FY 2024	\$269.8	----	\$269.8	6.6%
FY 2025	\$309.5	----	\$309.5	14.7%
FY 2026	\$323.5	\$18.0	\$341.5	10.3%

Note: Road and Bridge Fund is estimated to collect \$28.6 million in vehicle registration/title fees for FY 2026.

The fund balance is healthy and can easily support a larger expenditure budget than revenue budget.



Road & Bridge Fund Revenue vs Expenditures

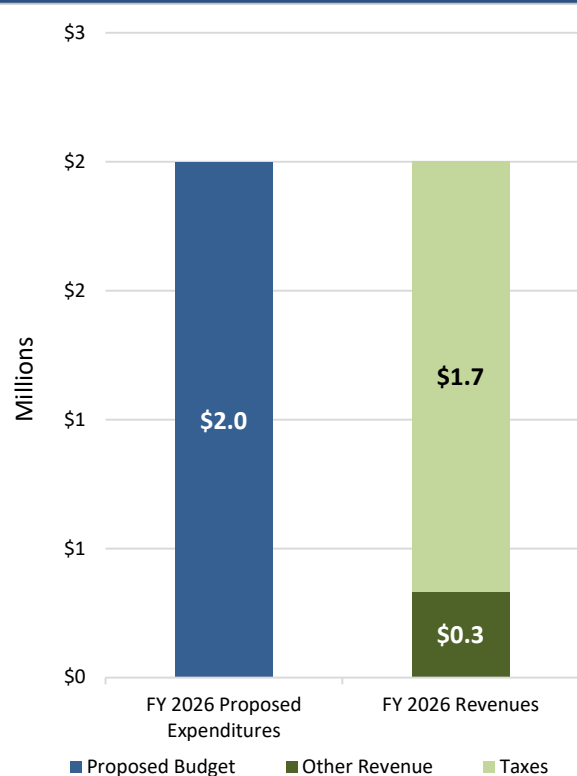


Fiscal Year	Taxes	Other Revenue	Total Revenue	% Change
FY 2022	---	\$23.1	\$23.1	
FY 2023	---	\$24.5	\$24.5	6.2%
FY 2024	---	\$26.4	\$26.4	7.8%
FY 2025	---	\$32.5	\$32.5	23.0%
FY 2026	---	\$31.7	\$31.7	-2.4%

Fiscal Year	Expenditures	% Change
FY 2022	\$24.0	
FY 2023	\$26.6	10.9%
FY 2024	\$30.3	13.8%
FY 2025	\$36.3	19.8%
FY 2026	\$48.2	32.9%



Permanent Improvement Fund Revenue vs Expenditures

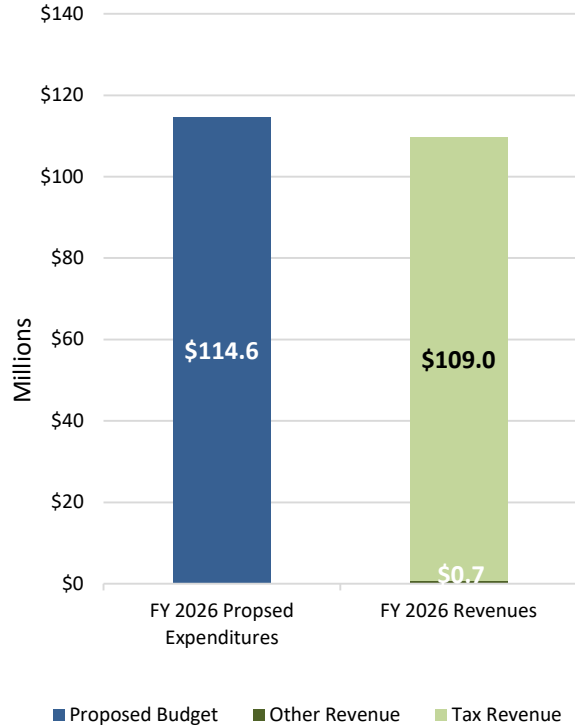


Fiscal Year	Taxes	Other Revenue	Total Revenue	% Change
FY 2022	\$2.2	\$0.1	\$2.3	
FY 2023	\$2.0	\$0.1	\$2.1	-7.5%
FY 2024	\$2.4	\$0.2	\$2.6	20.0%
FY 2025	\$2.2	\$0.4	\$2.6	0.0%
FY 2026	\$1.7	\$0.3	\$2.0	-21.2%

Fiscal Year	Expenditures	% Change
FY 2022	\$2.3	
FY 2023	\$2.1	-8.3%
FY 2024	\$2.5	21.1%
FY 2025	\$2.5	0.0%
FY 2026	\$2.0	-21.3%



Debt Service Fund Revenue vs Expenditures

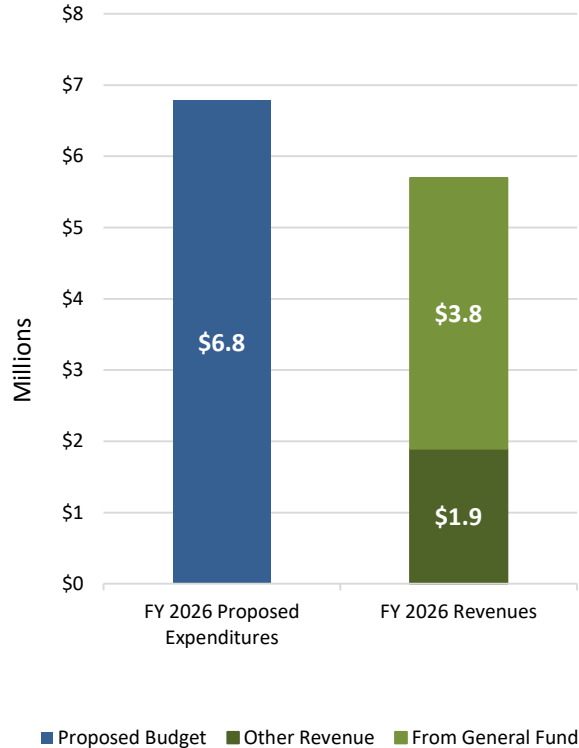


Fiscal Year	Taxes	Other Revenue	Total Revenue	% Change
FY 2022	\$84.8	\$0.1	\$84.9	
FY 2023	\$85.3	\$0.1	\$85.4	0.6%
FY 2024	\$92.0	\$0.6	\$92.6	8.4%
FY 2025	\$99.7	\$1.1	\$100.8	8.9%
FY 2026	\$109.0	\$0.7	\$109.7	8.8%

Fiscal Year	Expenditures	% Change
FY 2022	\$84.7	
FY 2023	\$84.7	0.0%
FY 2024	\$92.5	9.2%
FY 2025	\$100.8	9.0%
FY 2026	\$114.6	13.7%



Healthcare Fund Revenue vs Expenditures

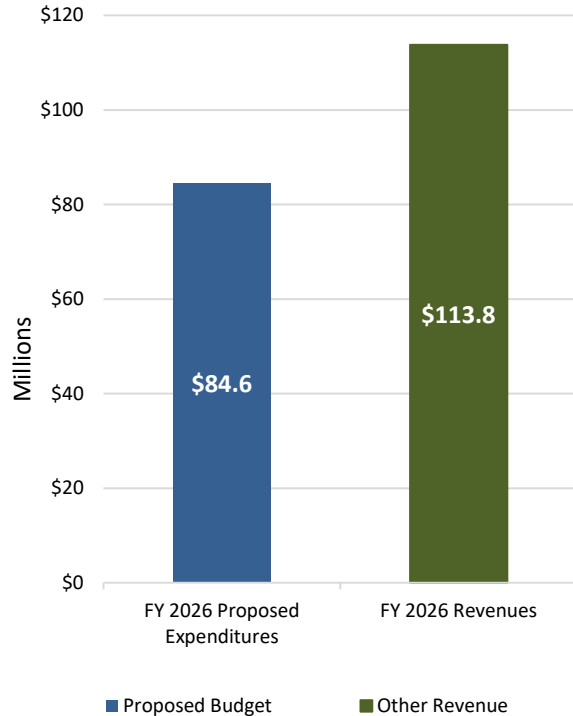


Fiscal Year	Transfer from General Fund	Other Revenue	Total Revenue	% Change
FY 2022	\$2.0	\$1.4	\$3.4	
FY 2023	\$3.3	\$1.4	\$4.7	38.2%
FY 2024	\$3.9	\$1.5	\$5.4	16.3%
FY 2025	\$3.9	\$1.7	\$5.6	3.8%
FY 2026	\$3.8	\$1.9	\$5.7	1.4%

Fiscal Year	Expenditures	% Change
FY 2022	\$5.4	
FY 2023	\$5.0	-7.9%
FY 2024	\$6.0	19.5%
FY 2025	\$6.1	1.5%
FY 2026	\$6.8	11.6%



Other Funds Fund Revenue vs Expenditures

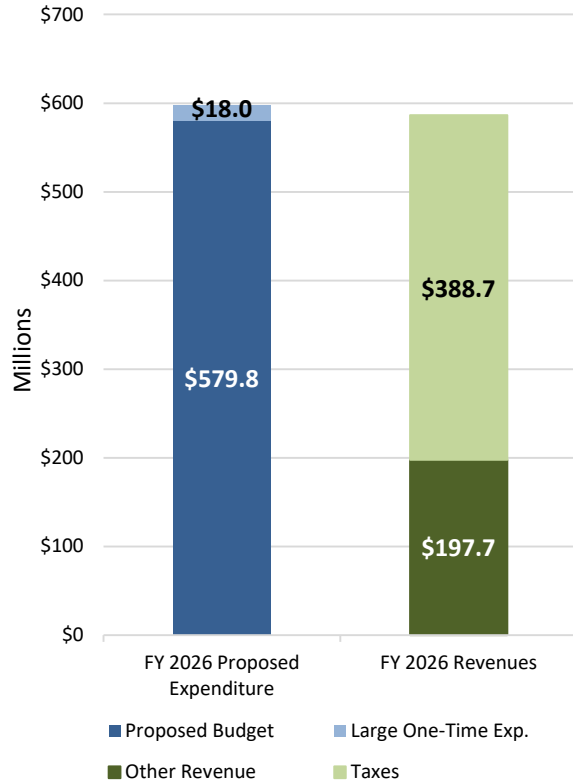


Fiscal Year	Taxes	Other Revenue	Total Revenue	% Change
FY 2022	\$0.0	\$60.3	\$60.3	
FY 2023	\$0.0	\$65.7	\$65.7	8.9%
FY 2024	\$0.0	\$81.0	\$81.0	23.3%
FY 2025	\$0.0	\$104.5	\$104.5	29.1%
FY 2026	\$0.0	\$113.8	\$113.8	8.9%

Fiscal Year	Expenditures	% Change
FY 2022	\$58.2	
FY 2023	\$63.2	8.6%
FY 2024	\$69.1	9.3%
FY 2025	\$76.7	10.9%
FY 2026	\$84.6	10.4%



Total Combined Revenue vs Expenditures

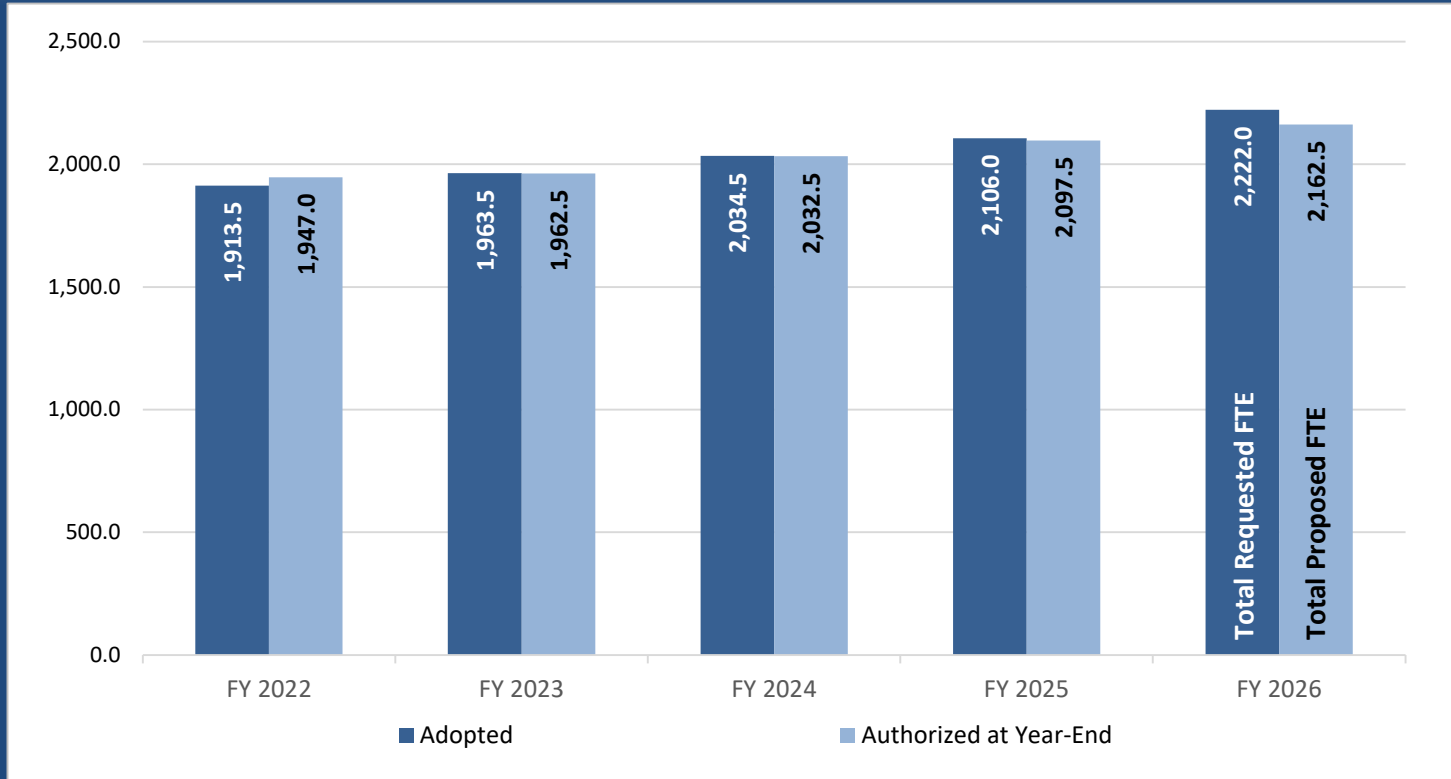


Fiscal Year	Taxes	Other Revenue	Total Revenue	% Change
FY 2022	\$278.3	\$117.5	\$395.8	
FY 2023	\$293.9	\$126.9	\$420.8	6.3%
FY 2024	\$328.4	\$149.3	\$477.7	13.5%
FY 2025	\$363.7	\$191.8	\$555.5	16.3%
FY 2026	\$388.7	\$197.7	\$586.4	5.6%

Fiscal Year	Expenditures	Large One-Time Exp.	Total Expenditures	% Change
FY 2022	\$397.5	\$14.5	\$412.0	
FY 2023	\$420.2	\$14.6	\$434.8	5.5%
FY 2024	\$470.3	----	\$470.3	8.2%
FY 2025	\$531.8	----	\$531.8	13.1%
FY 2026	\$579.8	\$18.0	\$597.7	12.4%



Authorized Full-Time Equivalents (FTE)



NEW POSITIONS

General Fund

Human Resources

- +1 Benefits Representative

Budget and Finance

- +1 Grant Resource Administrator

County Court at Law Clerks

- +1 Deputy County Clerk II (Quality Control)

County Clerk Probate

- +1 Deputy County Clerk II (Quality Control)

Non-Departmental

- +2 Interns (part-time)

County Court Probate

- +1 Probate Auditor

District Clerk - Magistrate

- +1 Lead Clerk (Magistrate)

District Attorney

- +1 Chief Felony Prosecutor (Public Integrity)
- +1 Felony Investigator (Public Integrity)

NEW POSITIONS

General Fund, Continued.

Facilities

- +1 Maintenance Specialist
- +3 Housekeeping Day Porters
- +1 Grounds Maintenance Technician
- +1 Facilities Technical Coordinator
– Parts Inventory/Asset

Building Superintendent

- +1 Assistant Director of Building Projects

Dispatch

- +2 Dispatchers

NEW POSITIONS

General Fund, Continued.

Constable, Pct. 1

- +1 Legal Clerk I

Constable, Pct. 4

- +1 Legal Clerk I

Indigent Defense Coordinator

- +1 Legal Clerk I
- +1 Case Coordinator

Juvenile Probation

- +1 Juvenile Probation Officer – Intake
- +1 Juvenile Probation Officer – Intensive Supervision
- +1 Juvenile Probation Officer – Victim Assistance

NEW POSITIONS

Road & Bridge Fund

Road & Bridge

- +2 Inspectors
- +1 Lead Superintendent

Engineering

- +1 Engineering Project Manager

Law Library Fund

Law Library

- +1 Assistant Law Librarian – Professional

NEW POSITIONS

Healthcare Fund

Healthcare

- +1 Epidemiologist

County Clerk Records Fund

County Clerk Records

- +1 Deputy County Clerk II –
Records Management Clerk

NEW POSITIONS

District Clerk Doc. Preservation Fund

District Clerk Records Management

- +1 Deputy Clerk I (Part-time)

POSITION CHANGES

General Fund

Medical Examiner

- -1 Autopsy Technician
- +1 Autopsy Room Supervisor
- -1 Secretary
- +1 Forensic Admin Specialist

District Clerk

- -1 Collections Clerk
- +1 Deputy District Clerk I

District Clerk - Magistrate

- -6 Legal Clerk I
- +6 Deputy Magistrate Clerk

District Court Shared

- -1 Auxiliary Court Liaison
- +1 Court Coordinator

Tax Assessor

- -1 Property Tax Liaison
- +1 Compliance/Quality Control/Audit Lead

District Attorney

- -1 Legal Secretary I
- +1 Legal Secretary II
- -1 Digital Multimedia Evidence Coordinator

POSITION CHANGES

General Fund, Cont.

Facilities

- -2 Lead Building Maintenance Tech
- +1 Building Maintenance Tech II

POSITION CHANGES

General Fund, Continued

Constable, Pct. 1

- -1 Deputy Constable II
- +1 Chief Deputy Constable

Constable, Pct. 2

- -1 Deputy Constable I
- +1 Chief Deputy Constable

Constable, Pct. 3

- -1 Deputy Constable II
- +1 Chief Deputy Constable

Constable, Pct. 4

- -1 Deputy Constable II
- +1 Chief Deputy Constable

Fire Marshal

- -1 Operations Officer

Substance Abuse

- -1 Administrative Secretary
- -1 Counselor
- -1 Program Administrator

POSITION CHANGES

Healthcare Fund

Healthcare

- -2 Nurse (RN)
- +2 Nurse Manager
- -1 Medical Assistant
- +1 Health Care Analyst
- -1 Nurse (LVN)
- +1 Nurse (RN)

GRANT PARTIAL FUNDED TO FULLY FUNDED

Healthcare Fund

Healthcare

- 2 Administrative Secretaries
- 1 Assistant Director I
- 1 Chief Epidemiologist
- 1 Epidemiologist
- 1 Healthcare Analyst
- 1 Immunization Services Aid
- 1 Nurse (LVN)
- 5 Nurse (RN)
- 1 TB Outreach
- 2 Tech I

Healthcare - Grant Bridge

- Registered Nurse (RN)
- Tech I

POSITION MOVES

General Fund

District Court Shared

- -1 Deputy Court Administrator

County Courts Shared

- +1 Deputy Court Administrator

POSITION MOVES

Homeland Security / Bioterrorism Fund

Bioterrorism

- -2 Admin Secretaries
- -1 Chief Epidemiologist
- -1 PHEP Coordinator – Grant
- -2 PHEP Planners - Grant

Healthcare Fund

Healthcare Admin

- +2 Admin Secretaries
- +1 Chief Epidemiologist
- +1 PHEP Coordinator – Grant
- +2 PHEP Planners - Grant

SHERIFF REORG - NEW POSITIONS

General Fund

Jail Operations

- +1 Detention Officer – TDY Intelligence (80HR)
- +1 Detention Officer – TDY Background (80HR)
- +3 Detention Officers – TDY Booking & Release Quality Control (84HR)
- +4 Detention Officers – TDY Kitchen Security (84HR)
- +18 Detention Officers – Admissions & Release (84HR)
- +5 Detention Officers – Facility Movement Officers (84HR)
- +5 Detention Officers – Floor Officer (84HR)
- +5 Detention Officers – Control Room Officer (84HR)
- +3 Detention Officers – Infirmary Officer (84HR)
- +10 Detention Officers – Transfer/Medical (84 HR) *6 month funding*
- +5 Detention Officers – Transfer /Constant Watch (84HR) *6 months funding*

SHERIFF REORG - POSITION CHANGES

General Fund

Sheriff's Office - Admin

- -1 Assistant Chief Deputy
- -4 Corporals
- -2 Criminal Justice Info Specialists
- -1 Deputy Sheriff
- +6 Deputy Sheriffs (84)
- -3 Deputy Sheriff – Recruits
- -1 Functional Analyst
- -1 Inventory Control Clerk (Part-time)
- -1 Open Records Tech
- -1 Sergeant
- -2 Tech II

Jail Operations

- -1 Administrative Secretary
- -1 Captain
- -1 Commander
- -2 Detention Officers
- +2 Detention Officers (84)
- -3 Information Clerk/Receptionists
- +3 Jail Sergeants (84)
- -3 Lieutenants – Jail/Housing
- -1 Secretary

Fusion Center

- -1 Administrative Secretary

SHERIFF REORG - POSITION CHANGES

Courthouse Security Fund

Courthouse Security

- -3 Security Guards

SHERIFF REORG - POSITION MOVES

General Fund

Sheriff's Office - Admin

- -1 Public Service Officer
- -1 Captain
- +1 Deputy Sheriff (84)

Equipment Services

- +1 Public Service Officer

Jail Operations

- +1 Captain
- -1 Lieutenant – Jail/Housing
- -2 Detention Officers
- -1 Inmate Program Coordinator

Jail Programs *(to be funded with Commissary dollars)*

- +2 Detention Officers
- +1 Inmate Program Coordinator

Total Cost of Sheriff Reorganization

- \$4,578,506 – New Positions
- -\$2,313,667 – Position Reductions
- -\$334,214 – Positions Funded with Commissary dollars
- -\$58,722 – Reduction of Jail Café Food Supplies *(employee meals)*
- **Total Increase of \$1,871,903** *(Note: this amount is salary & benefits ONLY. With equipment the increase is \$2,262,901)*



Next Steps

- Motion to Adopt Elected Officials Salaries

- Motion to Adopt the M&O Tax Rate

- \$0.107452

- Motion to Adopt the Debt Service Tax Rate

- \$0.041891

- Motion to Adopt the Total Combined Tax Rate

- Property tax rate be increased by the adoption of a tax rate of \$0.149343 which is effectively a 2.37% increase in the tax rate. (Record Vote – Legal Motion Wording)
 - The tax rate will effectively be raised by 0.01% and will raise taxes for maintenance and operations on a \$100,000 home by approximately -\$0.94. (Legal Court Order Wording)

- Motion to Adopt the FY 2026 Budget (Record Vote)

- Motion to Adopt the FY 2026 Committed Fund Balance

Fund	FY 2025 Adopted	FY 2026 Proposed	Change	
General Fund	\$0.107493	\$0.106811	-\$0.000682	-0.6%
Road & Bridge Fund	----	----	----	
Permanent Improvement Fund	<u>\$0.000894</u>	<u>\$0.000641</u>	<u>-\$0.000253</u>	<u>-28.3%</u>
Total M&O	\$0.108387	\$0.107452	-\$0.000935	-0.9%
Debt Service Fund	<u>\$0.040956</u>	<u>\$0.041891</u>	<u>\$0.000935</u>	<u>2.3%</u>
Total Tax Rate	\$0.149343	\$0.149343	\$0.000000	0.0%



Trails of Blue Ridge (Special Road District)

Tax Rate was approved by the voters on November 5, 2019.

Approved Tax Rate is \$0.15

FY 2025 remaining expenditure budget to be carried in to FY 2026.

Fiscal Year	Taxes	Other	Total Revenue
FY 2022	\$65,000	---	\$65,000
FY 2023	\$85,058	---	\$85,058
FY 2024	\$98,480	---	\$98,480
FY 2025	\$98,329	\$7,000	\$105,329
FY 2026	\$105,075	\$7,500	\$112,575

Fiscal Year	Expenditures
FY 2022	\$435
FY 2023	\$477
FY 2024	\$606
FY 2025	\$646
FY 2026	\$671

