

Current Tax Rates

County	Population	Real Estate			Vehicles			Personal Property			Machinery and Tools	Motor Carriers	Aircraft	TOT
		Base	Fire and Rescue Levy	Total	Base	Fire and Rescue Levy	Total	Base	Fire and Rescue Levy	Total				
Culpeper	53,596	0.390	0.080	0.470	3.00	-	3.00	3.50	-	3.50	2.00	2.00	0.0001	2%
Frederick	93,717	0.510	-	0.510	4.23	-	4.23	4.86	-	4.86	2.00	2.00	0.0100	3.5%
Greene	20,968	0.710	-	0.710	4.50	-	4.50	4.50	-	4.50	2.50	-	-	8%
Madison	13,942	0.740	-	0.740	3.40	-	3.40	3.10	-	3.10	1.67	-	-	5%
Orange	37,188	0.610	0.140	0.750	3.60	-	3.60	3.75	-	3.75	1.83	-	0.5000	2%
Page	23,807	0.730	-	0.730	4.40	-	4.40	4.40	-	4.40	1.50	1.50	0.5000	10%
Rappahannock	7,407	0.550	0.060	0.610	3.60	0.20	3.80	3.60	0.20	3.80	-	-	-	4%
Rockingham	84,394	0.680	-	0.680	2.65	-	2.65	3.00	-	3.00	2.55	-	0.4400	5%
Shenandoah	44,752	0.640	-	0.640	4.11	-	4.11	3.15	-	3.15	3.15	-	-	2%
Warren	40,925	0.530	-	0.530	4.28	-	4.28	4.28	-	4.28	2.17	2.17	0.7500	5%

Notes

Culpeper increased their fire and rescue levy by 0.01. The county is currently going through a reassessment and their equalized real estate tax rate is 0.41. They are considering raising the rate to 0.42 or 0.43.

Green decreased their real estate tax rate by 0.02 and vehicle and personal property tax rates by 0.50, but the TOT rate increased from 5 to 8%.

Madison increased their vehicle tax rate by 0.40.

Rappahannock increased their personal property base rate by 0.12.

Shenandoah increased their real estate tax rate by 0.04 and vehicle personal property rate by .06.

Warren increased their real estate tax rate by 0.04, personal property by 0.28, machinery and tools by 0.12, and motor carriers by 0.12.

Increase
Decrease

REQUESTS

Dept.	Code	Description	Change	Notes
Jail	101-3310-433-11-03	Salaries	163,060	3 JMAT employees
Jail	101-3310-433-20-01	FICA Taxes	12,472	3 JMAT employees
Jail	101-3310-433-20-02	Retirement	18,459	3 JMAT employees
Jail	101-3310-433-20-03	Health Insurance	26,194	3 JMAT employees
Jail	101-3310-433-20-04	Group Term Life Insurance	2,186	3 JMAT employees
Jail	101-3310-433-30-40	Contractual Services	50,880	JMAT contractual services, such as building rent
Jail	101-3310-433-50-23	Telecommunications	1,932	JMAT telecommunications
Jail	101-3310-433-50-51	Mileage	630	JMAT mileage
Jail	101-3310-433-50-53	Meals and Lodging	2,500	JMAT travel
Jail	101-3310-433-50-54	Conventions and Education	2,500	JMAT training
Jail	101-3310-433-60-10	Police Supplies	2,709	JMAT office supplies
			<u>283,522</u>	
LRCC	101-6810-481-80-12	Contribution	50,000	Contribution to Foundation for debt payments for 5 years
PCPS	TBD	4% salary increase and a step	273,428	2% salary increase and a step will cost 25,100
PCPS	TBD	2 MS reading specialists	160,000	VA Literacy Act implemetnation in grades 4 to 8
PCPS	TBD	8 instructional assistants	208,000	1 per school
PCPS	TBD	4 elementary office assistants	104,000	1 per elementary school
PCPS	TBD	4 math specialists	320,000	VA Math Act potentially coming, 1 per elementary school
PCPS	TBD	Data support specialist	80,000	
PCPS	TBD	Division social worker	75,000	
PCPS	TBD	HVAC specialist	65,000	
PCPS	TBD	Behind the wheel PT	25,000	
PCPS	TBD	Division safety officer	33,000	Local match for grant, similar to SRO grant
PCPS	TBD	Health insurance increase	802,834	18% estimated increase; staff considering other options
PCPS	TBD	Utilities and contracts	168,258	10% estimated increase
PCPS	TBD	Fleet management	80,000	Lease-purchase 11 new vehicles through Enterprise
PCPS	TBD	Operations and maintenance	250,000	Budget adjustment for rising costs
PCPS	TBD	Governor's school	4,500	Additional seat
PCPS	TBD	Fine arts program supplies	45,000	Instruments, larger art items, drama items
PCPS	TBD	Athletic program supplies	40,000	Supplies for middle and high schools
			<u>2,734,020</u>	
PCPS	TBD	Various CIP projects	2,278,000	

Significant Budget Requests

Department	FY 2025 Approved	FY 2026 Request	Difference	Notes
Board of Supervisors	107,894	111,099	3,205	
Administration	463,367	490,506	27,139	
Finance	321,399	339,353	17,954	
Legal	52,000	64,000	12,000	
Consulting Services	38,000	50,000	12,000	Increase in legal services needed.
Commissioner of the Revenue	704,618	743,918	39,300	
Assessment	200,000	350,552	150,552	
Consulting Services	200,000	337,624	137,624	Remaining contract price for the reassessment. Funded by the General Fund Balance.
Geographic Information Systems	84,720	90,720	6,000	
Contractual Services	55,000	61,000	6,000	Increase in NSVRC contribution for GIS services.
Treasurer	659,600	745,550	85,950	
Salaries	403,885	450,325	46,440	Multiple raises in mid-FY 2025 for certifications (\$26,864)
Part-Time Wages	6,000	33,000	27,000	Part-time help approved in mid-FY 2025.
Books and Subscriptions	100	788	688	Purchase a service to help obtain correct addresses to reduce amount of returned bills.
Information Technology	488,148	431,986	(56,162)	
Central Purchasing	127,887	129,119	1,232	
Electoral Board	92,931	91,949	(982)	
Registrar	177,920	230,947	53,027	
Salaries	96,698	142,538	45,840	Deputy registrar went full-time in mid-FY 2025.
Part-Time Wages	40,000	18,000	(22,000)	Deputy registrar went full-time in mid-FY 2025.
FICA Taxes and Benefits	36,187	64,989	28,802	Deputy registrar went full-time in mid-FY 2025.
Circuit Court Judge	15,300	15,300	-	
General District Court	7,788	6,925	(863)	
Adult Recovery Court	180,750	250,750	70,000	
BJA Recovery Court Grant	180,000	250,000	70,000	The new BJA grant is larger.
Juvenile and Domestic Relations Court	9,700	9,700	-	
Clerk of the Circuit Court	575,967	561,420	(14,547)	
Health Insurance	65,400	33,940	(31,460)	New employees selected different insurance.
Bailiffs	390,619	426,162	35,543	
Part-Time Wages	105,000	115,000	10,000	

Overtime Wages	5,000	7,000	2,000	
Academy Fees	5,040	8,640	3,600	10-12 full-time and part-time employees at \$720 each.
Uniforms	2,500	5,000	2,500	Clothing costs have increased.
Magistrates	4,612	6,563	1,951	
Commonwealth's Attorney	713,801	760,240	46,439	
Salaries	492,531	530,358	37,827	FY 2024 adopted amount was not updated for last year's COLA raises (\$14,776).
Sheriff	3,515,077	3,590,475	75,398	
Grant Expenses	507,660	2,500	(505,160)	Multiple grants will expire in FY 2025.
Salaries	1,740,472	1,982,655	242,183	Mid-year raises and one position moved to Sheriff budget. Comp Board added 2 positions.
Part-Time Wages	92,000	138,000	46,000	Typically exceeds budget.
FICA Taxes	144,009	166,069	22,060	Mid-year raises and one position moved to Sheriff budget. Comp Board added 2 positions.
Retirement	197,025	221,114	24,089	Mid-year raises and one position moved to Sheriff budget. Comp Board added 2 positions.
Health Insurance	347,280	408,724	61,444	Employees selected different insurance.
Group Term Life Insurance	23,321	26,163	2,842	Mid-year raises and one position moved to Sheriff budget. Comp Board added 2 positions.
Vehicle Maintenance Repairs	65,000	80,000	15,000	Increases in cost of radios, lights, and sirens.
Contractual Services	28,000	210,000	182,000	Annual fees for tasers, body-worn cameras, and IT.
Meals and Lodging	12,000	17,000	5,000	Awards banquet.
Vehicle Fuel	110,000	90,000	(20,000)	Actual has been trending less than budgeted.
Vehicle Supplies	20,000	15,000	(5,000)	Actual has been trending less than budgeted.
Emergency Response Team Supplies	10,000	15,000	5,000	Increased calls for ERT.
Investigations	988,899	1,148,733	159,834	
Salaries	515,430	619,491	104,061	One position moved to Investigations budget.
FICA Taxes	43,028	50,989	7,961	One position moved to Investigations budget.
Retirement	58,346	69,086	10,740	One position moved to Investigations budget.
Health Insurance	134,748	149,737	14,989	One position moved to Investigations budget.
Group Term Life Insurance	6,907	8,180	1,273	One position moved to Investigations budget.
Contractual Services	22,000	51,300	29,300	Annual fees for drones, BWCs, and tasers.
Unclaimed Remains	6,000	-	(6,000)	No request made for FY 2026.
Crime Prevention	709,855	671,236	(38,619)	
Grant Expenses	122,052	118,143	(3,909)	This will be updated in late February once SRO information is received.
Salaries	277,150	232,058	(45,092)	Moved one position out of CP budget. Requesting position for school events.
Overtime Wages	7,000	10,000	3,000	Trending to exceed budgeted amount in FY 2025.
FICA Taxes	35,978	32,756	(3,222)	Moved one position out of CP budget.
Retirement	43,390	37,895	(5,495)	Moved one position out of CP budget.
Health Insurance	76,848	71,052	(5,796)	Moved one position out of CP budget.
Group Term Life Insurance	5,137	4,482	(655)	Moved one position out of CP budget.
Vehicle Maintenance and Repairs	13,000	20,000	7,000	SROs are assigned older vehicles that require more maintenance.
Academy Fees	6,500	7,500	1,000	Actual has been trending more than budgeted.
Contractual Services	2,450	8,000	5,550	Tasers purchased in FY 2025.
Miscellaneous	-	6,000	6,000	Community outreach and events.
ECC (Comp Board)	143,819	159,225	15,406	
Volunteer Agencies	633,250	696,137	62,887	
Luray Rescue Revenue Recovery	30,000	40,000	10,000	Increase for calls ran.

Ambulance Billing	35,000	37,500	2,500	Increase for billing for drug program.
Luray Fire Contribution	100,000	110,000	10,000	Increase in cost of fire suppression equipment, vehicle loan payments, and insurance.
Shenandoah Fire Contribution	100,000	110,000	10,000	Increase in debt payments due to expansion of building.
Stanley Fire Contribution	100,000	110,000	10,000	Trying to save for fire engine grant's local match.
Fire Programs Expenses	55,000	66,137	11,137	Updated amount to reflect actual amounts received from state.
Four-for-Life Grant Expenses	13,500	18,000	4,500	County Fire-EMS and volunteer agencies will equally split the amount.
Volunteer Training	-	5,000	5,000	Reestablishing volunteer training fund.
Fire-EMS	2,533,349	2,788,301	254,952	
Salaries	1,257,826	1,661,746	403,920	Restructured positions and readjusted salaries for new schedule.
Overtime Wages	275,000	75,000	(200,000)	Reduced need for overtime with additional positions and new schedule.
FICA Taxes	124,912	134,772	9,860	Restructured positions and readjusted salaries for new schedule.
Retirement	145,217	176,963	31,746	Restructured positions and readjusted salaries for new schedule.
Health Insurance	276,804	323,444	46,640	Restructured positions and readjusted salaries for new schedule.
Group Term Life Insurance	17,190	21,076	3,886	Restructured positions and readjusted salaries for new schedule.
Four-for-Life Grant Expenses	13,500	9,000	(4,500)	County Fire-EMS and volunteer agencies will equally split the amount.
Medical and Lab Supplies	75,000	100,000	25,000	New drug program, where the County has to purchase drugs.
Repair and Maintenance Supplies	-	7,500	7,500	Replace monitors, LUCAS devices, and batteries for cots.
Communications Equipment	2,000	5,000	3,000	New ambulance radios.
ECC	1,163,340	1,367,156	203,816	
Contractual Services	230,259	356,207	125,948	L3Harris contract added.
Telecommunications	59,153	88,160	29,007	Additional expenses related to NG9-1-1 system. These were previously State-funded.
Jail	5,141,860	4,261,226	(880,634)	
Grant Expenses	589,000	38,787	(550,213)	JMAT program's grant will expire on September 30, 2025.
Salaries	991,138	1,150,795	159,657	One position moved to Jail budget. County to pay for 3/4 of JMAT program employees.
Part-Time Wages	350,000	450,000	100,000	Actual has been trending more than budgeted.
Overtime Wages	80,000	90,000	10,000	Actual has been trending around budgeted amount.
FICA Taxes	108,716	129,345	20,629	One position moved to Jail budget. County to pay for 3/4 of JMAT program employees.
Retirement	128,512	134,498	5,986	One position moved to Jail budget. County to pay for 3/4 of JMAT program employees.
Health Insurance	198,480	251,671	53,191	One position moved to Jail budget. County to pay for 3/4 of JMAT program employees.
Group Term Life Insurance	15,214	22,630	7,416	One position moved to Jail budget. County to pay for 3/4 of JMAT program employees.
Repairs and Maintenance	10,000	20,000	10,000	No inmates who can help with plumbing and electrical repairs.
Vehicle Maintenance and Repairs	12,000	25,000	13,000	Older vehicles. Actual has been trending more than budgeted.
Inmate Medical and Pharmaceutical	360,000	330,000	(30,000)	New cheaper vendor for pharmaceutical drugs.
Contractual Services	1,700,000	1,000,000	(700,000)	JMAT program office rent and contractual services. Reduced for housing savings.
Police Supplies	14,000	28,709	14,709	Ammo needed for academy trainings.
Uniforms and Apparel	12,500	18,000	5,500	
Misc. Inmate Expenses	11,000	20,000	9,000	Actual has been trending more than budgeted.
Juveniles	303,251	303,684	433	
Animal Shelter	322,020	324,881	2,861	
Part-Time Wages	32,500	45,000	12,500	Actual has been trending more than budgeted.
Health Insurance	36,348	24,072	(12,276)	New full-time employee did not want health insurance through the County.
Animal Control	153,413	176,371	22,958	
Vehicle Maintenance and Repairs	2,500	4,000	1,500	Increased cost to maintain vehicle 150.
Contractual Services	2,000	5,500	3,500	Increased cost for vaccines.

Veterinary	2,000	4,000	2,000	
Telecommunications	2,000	4,000	2,000	Air cards for MDTs.
Vehicle Fuel	9,000	11,000	2,000	
Medical Examiner	600	600	-	
Concern Hotline	1,500	1,500	-	
Lord Fairfax EMS Council	11,798	12,388	590	
Compactor Sites	101,626	104,389	2,763	
Stanley Landfill	219,600	219,600	-	
Battle Creek Landfill	2,051,551	2,287,871	236,320	
Salaries	660,442	732,790	72,348	Vacant full-time position not included in FY 2025. Corrected in FY 2026.
Part-Time Wages	41,600	60,000	18,400	More part-time help needed.
FICA Taxes	55,471	61,107	5,636	Vacant full-time position not included in FY 2025. Corrected in FY 2026.
Retirement	76,242	81,719	5,477	Vacant full-time position not included in FY 2025. Corrected in FY 2026.
Health Insurance	141,120	155,120	14,000	Vacant full-time position not included in FY 2025. Corrected in FY 2026.
Group Term Life Insurance	9,026	9,675	649	Vacant full-time position not included in FY 2025. Corrected in FY 2026.
Repairs and Maintenance	120,000	200,000	80,000	Frequent equipment breakdowns.
Contractual Services	45,000	65,000	20,000	Frequently overbudget.
Equipment Rent	35,000	50,000	15,000	Frequent equipment breakdowns result in needing temporary replacements.
General Properties	482,978	519,592	36,614	
General Liability Insurance	30,000	45,000	15,000	Insurance costs have increased over the years.
Health Department	219,307	228,245	8,938	
Northwestern Community Services Board	112,802	153,751	40,949	\$35,309 is for half of a case manager, who will be housed at the jail.
Choices	7,000	7,000	-	
Public Assistance	13,988	57,896	43,908	
Access Independence	-	5,000	5,000	Serves 21 Page County residents.
Blue Ridge Legal Services	3,988	7,881	3,893	Updated funding formula to offset inflation. Completed 84 cases for County residents in 2024.
Old Dominion ASAP	-	10,000	10,000	Had 90 County referrals in FY 2024.
Page One	-	7,000	7,000	Funding will go towards food pantry, financial aid, and transportation programs.
Shenandoah Valley Small Bus. Dev. Center	10,000	10,000	-	Additional \$5,000 was funded by TOT in FY 2025. \$8,000 is requested from TOT in FY 2026.
Skyline CAP	-	18,015	18,015	Funding will replace shortfall in USDA reimbursements for Head Start meals.
Social Services Board	5,383	5,383	-	
Shenandoah Area Agency on Aging	65,000	65,000	-	
Laurel Ridge Community College	8,422	8,481	59	
Recreation	87,251	115,256	28,005	
Part-Time Wages	5,500	23,400	17,900	Additional part-time employee, who would work 25 hours per week.

Libraries	296,994	314,984	17,990	
Massanutten Regional Library	256,994	274,984	17,990	
William Kibler Library	40,000	40,000	-	
Planning Commission	21,034	22,303	1,269	
Planning and Community Development	604,071	683,514	79,443	
Salaries	365,009	427,089	62,080	Mid-year raises and added an additional employee.
FICA Taxes	29,519	34,269	4,750	Mid-year raises and added an additional employee.
Retirement	41,319	47,628	6,309	Mid-year raises and added an additional employee.
Group Term Life Insurance	4,891	5,634	743	Mid-year raises and added an additional employee.
Contractual Services	35,000	40,000	5,000	New permitting software.
Conventions and Education	12,000	6,000	(6,000)	No longer paying for planning courses.
N. Shenandoah Valley Reg. Commission	23,936	24,418	482	
Zoning Appeals Board	5,877	6,677	800	
Building Code Appeals Board	1,561	1,561	-	
Economic Development and Tourism	371,180	373,600	2,420	
Airport Authority	50,934	50,734	(200)	
Cooperative Extension	110,099	110,099	-	
4-H Center	-	2,250	2,250	Did not submit a request in FY 2024.
Human Resources	619,101	486,252	(132,849)	
Salary Reserve	216,533	50,000	(166,533)	FY 2025 included cost for 1.5% raise for some County departments.
Reserve	460,000	595,132	135,132	
Miscellaneous	360,000	-	(360,000)	FY 2025 included unallocated TOT revenue that was later appropriated to the School Board.
Miscellaneous	-	495,132	495,132	FY 2026 includes temporarily unallocated revenue.
Debt	6,980,316	6,954,027	(26,289)	
Refunding Bonds (58-15)	1,415,902	1,434,742	18,840	
Solid Waste Bond (58-19)	330,670	329,873	(798)	
Radio Equipment Lease Purchase (58-35)	547,606	547,606	-	
Rolloff Truck Loan (58-36)	28,684	-	(28,684)	
Compactor Loan (58-37)	88,543	88,543	-	
School Debt - Principal (58-91)	2,594,472	2,701,836	107,364	
School Debt - Interest (58-92)	1,168,728	1,045,716	(123,012)	
Cell 11 Bond (58-98)	805,711	805,711	-	
GENERAL FUND	33,921,063	34,756,687	820,218	

Contribution Requests and Approvals

Organization	Code	FY23 Approved	FY24 Approved	FY25 Request	FY25 Approved	FY26 Request
4-H Center	101-8340-483-5815	2,000.00	1,900.00	-	-	2,250.00
Access Independence	NEW	-	-	-	-	5,000.00
Arise	NEW	-	-	10,000.00	-	
	101-5310-435-5065					
Blue Ridge CASA	NEW	-	-	20,000.00	-	
Blue Ridge Legal Services	101-5310-453-5065	3,988.00	3,988.00	3,988.00	3,988.00	7,881.00
Choices	101-5261-452-5642	7,000.00	7,000.00	9,000.00	7,000.00	7,000.00
Concern Hotline	101-3555-435-5065	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
Laurel Ridge Community College	101-6810-531-5065	11,563.00	9,606.00	8,422.00	8,422.00	8,481.00
Laurel Ridge Community College - Educational Found.	101-6810-531-8012	50,000.00	50,000.00	-	-	-
Lord Fairfax EMS Council	101-3560-435-5065	11,236.00	11,798.00	11,798.00	11,798.00	12,388.00
Luray Fire Department	101-3220-432-5066	57,500.00	100,000.00	100,000.00	100,000.00	110,000.00
Massanutten Regional Library	101-7320-471-5065	239,014.00	243,794.00	256,994.00	256,994.00	274,984.00
Northern Shen. Valley Reg. Commission	101-8112-481-5065	21,743.00	23,439.00	23,936.00	23,936.00	24,417.47
Northwestern Community Services Board	101-5250-452-5065	102,314.00	107,430.00	112,802.00	112,802.00	153,751.00
Old Dominion Alcohol Safety Action Program	NEW	-	-	8,000.00	-	10,000.00
Page County Health Department	101-5110-451-5065	194,551.00	208,864.00	219,307.00	219,307.00	228,245.00
Page One	101-5310-453-5065	7,000.00	7,000.00	-	-	10,000.00
Shenandoah Area Agency on Aging	101-5323-453-5065	65,000.00	65,000.00	65,000.00	65,000.00	65,000.00
Shenandoah Fire Department	101-3220-432-5067	57,500.00	100,000.00	100,000.00	100,000.00	110,000.00
Shenandoah Valley Small Bus. Dev. Center	101-5310-453-5065	10,000.00	10,000.00	15,000.00	15,000.00	18,000.00
Shenandoah Valley Soil & Water Conservation District	724-8220-482-3040	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
Skyline CAP	NEW	-	-	-	-	-
Stanley Fire Department	101-3220-432-5068	57,500.00	100,000.00	100,000.00	100,000.00	110,000.00
William "Bill" Kibler Library (Stanley)	101-7320-471-5074	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00
Total		945,409.00	1,097,319.00	1,111,747.00	1,071,747.00	1,204,897.47

CAPITAL IMPROVEMENT PROJECTS

Included in FY 2026 Proposed Budget

Description	Dept.	Cost	Funding	Notes
Circuit Court Judge's chambers remodel	CC	300,000	General Fund Balance	
Interior painting	DSS	17,000	General Fund Balance	
Ambulance and equipment	EMS	450,000	General Fund Balance	Expected to arrive in December.
Fire-EMS Offices in Stanley Plaza	EMS	400,000	County CIP Fund Balance	Carryover from FY 2025.
Computer replacements	IT	30,000	General Fund Balance	
Replace boardroom TVs	GP	6,000	General Fund Balance	
Replace Government Center gutters	GP	14,000	General Fund Balance	
Stanley Plaza generator	GP	200,000	General Fund Balance	
Vehicle for zoning administrators	P&CD	30,000	General Fund Balance	
Replace 6 compactor site gates	SW	30,000	General Fund Balance	
Litter fence	SW	75,700	General Fund Balance	
Caterpillar 963 track loader	SW	404,600	General Fund Balance	Trading in current Caterpillar 963.
		<u>1,957,300</u>		

Requests Not Included in FY 2026 Proposed Budget

Description	Dept.	Cost	Funding	Notes
Office remodel	CA	45,000	General Fund Balance	Create space for additional attorney and receptionist.
Patrol vehicle	PCSO	60,000	General Fund Balance	
2 used Durangos and 2 new Durangos	PCSO	130,000	General Fund Balance	
Animal control truck	PCSO	60,000	General Fund Balance	
6 mobile data terminals	PCSO	16,800	General Fund Balance	
Outfit vehicle	PCSO	12,000	General Fund Balance	
Modine propane furnace and installation	PCSO	3,500	General Fund Balance	For Area 51, using it as a command post.
Jail razor wire	PCSO	15,000	General Fund Balance	
Jail cameras	PCSO	65,190	General Fund Balance	
		<u>407,490</u>		

Upcoming Requests for FY 2027

Description	Dept.	Cost	Funding	Notes
Ambulance and equipment	EMS	450,000	General Fund Balance	
Truck for General Properties	GP	50,000	General Fund Balance	
Landfill compactor	SW	750,000	General Fund Balance	
Roll off truck	SW	250,000	General Fund Balance	Will trade in 2006 roll off truck.
		<u>1,500,000</u>		

Proposed Annual Contribution to CIP Fund

Description	Dept.	Cost	Funding	Notes
Ambulance (purchase every other year)	EMS	225,000	General Fund Balance	
1 general fleet, EMS, or DSS vehicle	GP	35,000	General Fund Balance	
3 patrol vehicles	PCSO	120,000	General Fund Balance	
1 vehicle for other PCSO division	PCSO	60,000	General Fund Balance	
Landfill equipment	SW	500,000	General Fund Balance	
		<u>940,000</u>		

FUND BALANCES

General Fund

Fund balance, FYE 2024	20,082,578
Broadband	(1,560,000)
County capital improvement projects	(880,500)
Meat processing facility	(300,000)
Reassessment	(200,000)
Broadband Authority funds	(149,038)
PCSO donations for emergency responses	(1,830)
PCSO body worn cameras	(75,000)
PCSO vehicle disposals revenue carryover	(3,921)
PCSO court restitution revenue carryover	(1,415)
PCSO inmate medical revenue carryover	(2,224)
PCSO PayTel revenue carryover	(13,068)
PCSO sheriff fee revenue carryover	(1,549)
PCSO youth camp donations carryover	(10,975)
PCSO state asset forfeiture funds	(20,750)
PCSO DEA overtime carryover	(3,335)
Health Department carryover	(31,000)
PCSO multi-factor authentication software	(4,800)
ECC multi-factor authentication software	(840)
PCSO federal asset forfeiture funds	(67,331)
Jail body scanner	(56,951)
Four-for-Life carryover	(39,740)
Fund balance, FYE 2025	16,658,311
Proposed County capital improvement projects	(1,557,300)
Reassessment	(350,552)
Delay in public service real estate tax revenue	(300,000)
Fund balance, FYE 2026	14,450,459
Required fund balance	7,370,221
Remaining	7,080,238

Tourism Fund (Restricted TOT)

Fund balance, FYE 2025	1,930,054
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County Capital Projects Fund

Fund balance, FYE 2024	471,812
Radio project debt proceeds	(193,681)
Fund balance, adjusted, FYE 2024	278,131
Ambulance carryover	(147,192)
NG9-1-1 prepaid expense carryover	(17,146)
NG9-1-1 vendor change	17,146
COR CAMA software carryover	(30,000)
Jail body scanner	(9,509)
Fund balance, FYE 2025	91,430

Landfill Construction Fund

Fund balance, FYE 2025	906,323
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Recreation Enterprise Fund

Fund balance, FYE 2024	178,181
Mower	(7,800)
Fund balance, FYE 2025	170,381

	General Obligation Bonds		Revenue Bonds		Capital Leases		Total
	Principal	Interest	Principal	Interest	Principal	Interest	
Year Ending							
June 30,							
2025	\$ 2,594,472.00	\$ 1,166,747.40	\$ 2,047,964.57	\$ 504,316.90	\$ 540,626.28	\$ 124,206.82	\$ 6,978,333.97
2026	2,701,836.00	1,043,735.11	2,114,249.77	456,075.00	522,976.77	113,172.45	6,952,045.10
2027	2,815,470.00	914,199.57	2,184,121.63	406,270.74	474,676.02	102,444.26	6,897,182.22
2028	2,175,000.00	798,650.01	2,505,597.98	350,460.18	455,312.19	92,293.95	6,377,314.31
2029	2,270,000.00	699,090.01	2,487,697.24	289,460.79	465,614.35	81,991.79	6,293,854.18
2030	2,375,000.00	596,536.26	2,569,438.33	227,508.14	476,149.60	71,456.54	6,316,088.87
2031	2,485,000.00	488,077.51	1,857,840.78	171,544.43	486,923.22	60,682.92	5,550,068.86
2032	2,600,000.00	373,473.13	1,906,924.72	121,883.69	497,940.62	49,665.52	5,549,887.68
2033	2,720,000.00	252,310.00	1,153,000.00	70,875.45	509,207.31	38,398.83	4,743,791.59
2034	750,000.00	172,500.00	1,181,000.00	42,984.15	520,728.92	26,877.22	2,694,090.29
2035	785,000.00	137,195.00	1,208,000.00	14,435.60	532,511.22	15,094.92	2,692,236.74
2036	825,000.00	100,165.00	-	-	270,757.20	3,046.02	1,198,968.22
2037	860,000.00	61,410.00	-	-	-	-	921,410.00
2038	905,000.00	20,815.00	-	-	-	-	925,815.00
Total	\$ 26,861,778.00	\$ 6,824,904.00	\$ 21,215,835.02	\$ 2,655,815.07	\$ 5,753,423.70	\$ 779,331.24	\$ 64,091,087.03