

FY26 Historical Budgetary Practices & Introduced Budget Narrative:

The FY26 Introduced budget is based upon the historical premise that annual expenditures will be funded by revenues generated from general property tax rates set every four years in conjunction with the County's 4-year re-assessment cycle. The County's tax structure continues to prioritize agricultural land, businesses, the elderly and disabled, and veterans. This budget also maintains the practice of utilizing previous fiscal year "Carry Over" (which is generated when anticipated end of year revenues exceed anticipated end of year expenditures) to fund non-recurring costs within the subsequent fiscal year.

Overall, the budget maintains current levels of service while absorbing inflationary increases in all facets of operations. Funding priorities include: Completion of the 2026 local reassessment of real property, completion of the Zoning Ordinance update, completion of an Economic Development Strategic Plan (EDA), Law Enforcement, ACRJ operations and renovation, Emergency Services both Volunteer and Career agencies, full funding of the School Division's request for operations and buses, departmental fleet vehicle replacement, repairs and maintenance of County facilities and equipment at the end of support/useful life, continued investments in cybersecurity and local election security compliance, investment in human capital through the implementation of State and Local employee compensation increases, continued utilization of grant funds, and software that provides for inventorying and monitoring of short-term rentals; enabling the optimization of lodging tax revenue.