

Speaking Notes

Gentlemen:

I know you think that the budget season is over, but preparation for the 2026/2027 budget should be starting right now.

If you do as you have done for the last two years—which is wait until the last minute to start wringing your hands and say things like, "we have no choice"—you'll end up picking the pocket of the taxpayers again.

Your first budget, as a Board, represented an increase of 7.25%, and this last budget exercise was tragic for the taxpayer, with an increase of 15.9% in real estate tax.

When I looked into the budget situation, to my amazement, I found that we have 147 paid employees in this county, for a population that's roughly 2,300. That figure—147—is not an approximation; it came from FOIA requests to the school system and the County Administrator. It's an astonishing number.

And that brings us to the budget itself:

On the County side, with 12% going to programs, 88% of the budget goes to salaries and the costs associated with salaries, such as employee benefits, capital expenses, operating expenses, and others. In the bottom line, the County budget is a budget of salaries, and the size of the budget is directly related to the number of employees. That is the bottom line.

As I've noted before, the budget is easily contained and can easily be adjusted, in the right direction, through "attrition." With 147 employees, those who leave with 30-year retirements would be approximately 5 during the average year. That number is likely to be double, as other employees simply move out of the County or on to other jobs. On the County side, that would be approximately 5 employees. So, as I've said before, the solution is simple: **STOP HIRING.**

On the school side, it's roughly the same situation. If you consider the amended total budget for this year—at a bit over \$5,941,000 from the Superintendent's last handout—versus the number of students, at 198, you'd find that the actual cost per student, annually, is \$30,000. That's an insane level of funding—far beyond the 2024 Superintendent's report of \$24,507 per student. Again, while there are ancillary costs in the school budget, the lion's share goes to salaries.

While I've heard a couple of you talking anecdotally about what you've heard from "people," please note: few to none want another tax increase next year. If you don't believe that, put a proposed tax increase, versus no tax increase, on a referendum this fall. Keeping in mind that democracy is about majority rule, a referendum will let all of you know—beyond a shadow of a doubt—what taxpayers want. I think it's safe to say **no one** wants to be fleeced again.

Rather than pick taxpayers' pockets again, next year you can tell your County Executive—right here, right now—what the budget will be next year: with **no tax increases, no fee increases, and no transfers from the reserve**, and have her work toward making that happen. That's her job.

Finally, and in place of invading the wallets of taxpayers again, when will one or all of you contact Richmond regarding the Composite Index? As representatives of the County, that is what you signed up for. You're our representatives to the State.

Taxpayers in Highland are paying state tax as well, and we're being short-changed on state taxes to fund the County. I've looked over the Composite Index and, while I haven't worked out their calculation methodology, from land value alone, it's obvious that we're out on the extreme edge of their math.

One Last Thing:

Employee bonuses are meant to reward good work performance. "Across the board" bonuses, given for showing up and sitting in a chair, are a disservice to those who are making the extra effort. After all, a paycheck is reward enough for simply occupying a slot.

With that said, if you give "across the board" Christmas bonuses in a year where you've raised taxes by **15.9%**, that's the equivalent of putting **coal** in the taxpayers' stocking.