

Account:	General Fund Expenditures: Draft	FY25	FY25	FY26	%	FY26 Changes	FY26 Changes	Revised	FY25 to FY26	%
	Amended Budget through 2/28/25	Amended Budget	Projected	Requested		Staff	BOS	FY26	Change	Chg
11010	Supervisors	\$183,727	\$180,509	\$195,300	6.3%			\$195,300	\$11,573	6.3%
12010	County Admin.	\$395,725	\$391,732	\$393,426	-0.6%	\$0		\$393,426	-\$2,299	-0.6%
12040	County Attorney	\$100,000	\$100,000	\$100,000	0.0%	\$0		\$100,000	\$0	0.0%
12090	Comm. of Revenue	\$340,131	\$336,931	\$344,781	1.4%	-\$1,600		\$343,181	\$3,050	0.9%
12100	Reassessment	\$138,000	\$259,400	\$161,373	16.9%			\$161,373	\$23,373	16.9%
12110	Board of Equalization	\$0	\$0	\$3,768	100.0%			\$3,768	\$3,768	100.0%
12130	Treasurer	\$426,179	\$419,005	\$409,642	-3.9%			\$409,642	-\$16,537	-3.9%
12150	Finance	\$474,085	\$470,042	\$410,810	-13.3%	\$0		\$410,810	-\$63,275	-13.3%
12180	Technology	\$375,486	\$368,086	\$447,844	19.3%	-\$5,600		\$442,244	\$66,758	17.8%
12240	Land Use Panel	\$1,077	\$1,077	\$5,600	420.0%			\$5,600	\$4,523	420.0%
13010	Board of Elections	\$79,442	\$115,552	\$72,745	-8.4%			\$72,745	-\$6,697	-8.4%
13020	Registrar	\$306,028	\$305,530	\$304,237	-0.6%			\$304,237	-\$1,791	-0.6%
21000	Courts (all) Including CSU, Magistrate, Recovery Court	\$849,319	\$858,146	\$864,320	1.8%	-\$12,771		\$851,549	\$2,230	0.3%
22010	Commonwealth Attorney	\$744,416	\$719,333	\$710,339	-4.6%			\$710,339	-\$34,077	-4.6%
31020	Sheriff	\$3,165,102	\$2,944,575	\$3,009,060	-4.9%			\$3,009,060	-\$156,042	-4.9%
32010	Public Safety & Emergency Services (Dispatch)	\$778,053	\$770,860	\$770,094	-1.0%			\$770,094	-\$7,959	-1.0%
32020	Emergency Services Council	\$722,153	\$706,772	\$684,603	-5.2%	-\$5,000		\$679,603	-\$42,550	-5.9%
32030	E911 Program	\$707,889	\$678,245	\$736,385	4.0%	-\$8,350		\$728,035	\$20,146	2.8%
32040	Forest Fire Service	\$20,986	\$20,986	\$20,986	0.0%			\$20,986	\$0	0.0%
32060	Paid EMS	\$1,618,223	\$1,607,509	\$1,749,020	8.1%	-\$12,500		\$1,736,520	\$118,297	7.3%
33010	Regional Jail & Food Supplies	\$1,591,980	\$1,591,950	\$1,712,488	7.6%			\$1,712,488	\$120,508	7.6%
34010	Building Inspections	\$411,499	\$409,045	\$435,302	5.8%	-\$1,250		\$434,052	\$22,553	5.5%
35010	Animal Control	\$379,377	\$370,180	\$412,385	8.7%	-\$38,848		\$373,537	-\$5,840	-1.5%
35030	Medical Examiner	\$160	\$160	\$160	0.0%			\$160	\$0	0.0%
42030	Waste Management	\$1,541,632	\$1,374,103	\$1,515,795	-1.7%	-\$10,000		\$1,505,795	-\$35,837	-2.3%
43020	Building & Grounds	\$963,959	\$920,671	\$1,043,068	8.2%	-\$19,560		\$1,023,508	\$59,549	6.2%
43040	Motor Pool	\$247,000	\$247,000	\$257,000	4.0%	\$0		\$257,000	\$10,000	4.0%
53600	At Risk Youth & Families (CSA)	\$2,032,511	\$2,032,503	\$2,038,304	0.3%			\$2,038,304	\$5,793	0.3%
71020	Parks & Recreation	\$472,604	\$379,379	\$443,617	-6.1%	-\$3,900		\$439,717	-\$32,887	-7.0%
81010	Planning & Zoning	\$241,727	\$235,970	\$242,691	0.4%	-\$850		\$241,841	\$114	0.0%
81020	Tourism & Economic Development	\$606,506	\$574,241	\$536,492	-11.5%	\$500		\$536,992	-\$69,514	-11.5%
81050	Economic Development	\$27,257	\$27,527	\$0	-100.0%			\$0	-\$27,257	0.0%
82050	Anti-Litter Grant	\$11,490	\$0	\$0	-100.0%			\$0	-\$11,490	-100.0%
83010	Extension Service	\$57,216	\$57,216	\$63,844	11.6%			\$63,844	\$6,628	11.6%
92010	Refunds	\$32,000	\$32,000	\$32,000	0.0%			\$32,000	\$0	0.0%
91030-5616	Employee Salary Adjustment/Benefit Cost	\$23,888	\$2,895	\$396,243	1558.8%			\$396,243	\$372,355	1558.8%
91030-5615	Worker's Comp Premium Increase	\$0	\$3,969	\$15,669	100.0%			\$15,669	\$15,669	100.0%
93100.9201	Transfer to Social Services (excludes CSA)	\$2,111,235	\$2,111,235	\$2,111,235	0.0%			\$2,111,235	\$0	0.0%
93100.9204	Transfer to Debt Service	\$3,327,405	\$3,327,405	\$3,325,284	-0.1%			\$3,325,284	-\$2,121	-0.1%
93100.9207	Transfer for Piney River W & S	\$350,000	\$350,000	\$0	100.0%			\$0	-\$350,000	-100.0%
93100.9101	Transfer to Reassessment Fund*	\$100,000	\$100,000	\$0	-100.0%			\$0	-\$100,000	-100.0%
	Subtotal Departmental Operations	\$25,955,467	\$25,401,739	\$25,975,910	0.1%	-\$119,729	\$0	\$25,856,181	-\$99,286	-0.4%
	Comparisons to FY25 Projected Budget		-\$553,728	\$574,171						

	<u>Agency Requests</u>	FY25 Amended Budget	FY25 Projected	FY26 Requested	%	Staff Changes	BOS Changes	FY26 Revised	FY25 to FY26 Change	%
51010	Health Department	\$357,637	\$357,637	\$375,519	5.0%			\$375,519	\$17,882	5.0%
52010	Region Ten	\$150,000	\$150,000	\$150,000	0.0%			\$150,000	\$0	0.0%
64010	PVCC	\$2,117	\$2,117	\$2,124	0.3%			\$2,124	\$7	0.3%
82030	T.J. Soil & Water Conservation Board	\$35,089	\$35,089	\$36,142	3.0%			\$36,142	\$1,053	3.0%
91030.5619	ARPA Revenue Replacement Balance after HS Roof	\$128,138	\$0	\$128,138	0.0%			\$128,138	\$0	0.0%
91030	Non-Departmental Expenditures 91030	\$1,254,620	\$1,145,358	\$1,304,950	4.0%			\$1,304,950	\$50,330	4.0%
	Subtotal Agency and Non-Departmental	\$1,927,601	\$1,690,201	\$1,996,873	3.6%	\$0	\$0	\$1,996,873	\$69,272	3.6%
			-\$237,400							
	<u>Capital Outlay & Non-Recurring Expense</u>	FY25 Amended Budget	FY25 Projected	FY26 Requested	%	Staff Changes	BOS Changes	FY26 Revised	FY25 to FY26 Change	%
91050.7002	EMS Knox Boxes	\$0	\$4,167	\$0	-100.0%			\$0	\$0	
91050.7008	Courthouse Tree Removal	\$0	\$0	\$0	-100.0%			\$0	\$0	100.0%
91050.7014	Polling Precincts ADA Upgrades	\$0	\$0	\$0	-100.0%			\$0	\$0	-100.0%
91050.7017	Transfer Station Tipping Floor	\$260,000	\$25,408	\$234,592	-9.8%			\$234,592	-\$25,408	
91050.7018	Voting Machine Replacement	\$151,200	\$146,740	\$0	-100.0%			\$0	-\$151,200	-100.0%
91050.7023	Comprehensive Plan & Zoning/Subdivision Update	\$143,556	\$97,264	\$48,556	-66.2%			\$48,556	-\$95,000	
91050.7024	Courthouse Elevator Repair		\$16,145	\$0	-100.0%					
91050.7027	IT Network Penetration Testing	\$21,000	\$12,512	\$0	-100.0%			\$0	-\$21,000	100.0%
91050.7033	Microwave Batteries DC Plant	\$98,850	\$93,877	\$0	-100.0%			\$0	-\$98,850	100.0%
91050.7035	Replace CAD/Mapping Workstation	\$6,000	\$9,257	\$0	-100.0%			\$0	-\$6,000	100.0%
91050.7050	Phone System Configuration (Federal Standards)	\$10,000	\$0	\$10,000	100.0%			\$10,000	\$0	100.0%
91050.7061	Emergency Management Drones	\$0	\$0	\$27,089	100.0%	-\$27,089		\$0	\$0	
91050.7073	Sturt Park Development (Moved from Non-Dep)	\$71,600	\$10,000	\$61,600	-14.0%			\$61,600	-\$10,000	0.0%
91050.7074	Master Planning - Former Larkin Property	\$0	\$0	\$0	0.0%			\$0	\$0	
91050.7075	Water & Sewer Capacity Study - Larkin	\$0	\$39,017	\$0	-100.0%			\$0	\$0	
91050.7078	Sheriff Vehicles & Equipment	\$455,770	\$455,770	\$260,484	-42.8%			\$260,484	-\$195,286	-42.8%
91050.7080	1 Motor Pool Vehicle	\$0	\$0	\$40,000	100.0%			\$40,000	\$40,000	100.0%
91050.7084	ECC First Response Vehicle	\$0	\$0	\$71,527	100.0%	-\$71,527		\$0	\$0	-100.0%
91050.7085	Emergency Vehicles	\$391,511	\$391,511	\$379,000	-3.2%			\$379,000	-\$12,511	-3.2%
91050.7093	Radio Improvements Wintergreen	\$196,000	\$196,000	\$0	-100.0%			\$0	-\$196,000	-100.0%
91050.7095	Animal Shelter Roof Replacement	\$0	\$37,500	\$0	-100.0%			\$0	\$0	0.0%
91050.7097	Heritage Center Water System Repair	\$0	\$1,037	\$0	-100.0%					
91050.7100	TAP-VDOT Sidewalks Local Match	\$75,600	\$75,600	\$212,248	180.8%			\$212,248	\$136,648	180.8%
91050.7125	Financial Policies	\$31,200	\$31,200	\$0	-100.0%					
91050.7135	Phone System Upgrade	\$7,800	\$7,800	\$0	-100.0%			\$0	-\$7,800	-100.0%
91050.7140	Department of Elections Security Compliance	\$36,900	\$36,900	\$0	-100.0%			\$0	-\$36,900	-100.0%
	<u>Capital Outlay & Non-Recurring Expense</u>	FY25 Amended Budget	FY25 Projected	FY26 Requested	%	Staff Changes	BOS Changes	FY26 Revised	FY25 to FY26 Change	%
91050.7150	IT Network Event Logging Solution	\$12,000	\$12,888	\$0	-100.0%			\$0	-\$12,000	0.0%
91050.7156	IT Network Server Replacement	\$30,000	\$23,761	\$0	-100.0%			\$0	-\$30,000	100.0%
91050.7164	Circuit Court A/V Replacement	\$18,000	\$0	\$12,000				\$12,000	-\$6,000	

91050.7166	IT Microwave Network Upgrade	\$292,900	\$226,503	\$0	-100.0%			\$0	-\$292,900	-100.0%
91050.7185	Animal Control Truck	\$0	\$0	\$51,000	100.0%			\$51,000	\$51,000	
91050.7174	Callohill Drive Property Purchase	\$90,047	\$90,047	\$0	-100.0%			\$0	-\$90,047	0.0%
91050.7165	CAD & RMS Server Replacement			\$60,000	100.0%			\$60,000	\$60,000	0.0%
91050.7026	Full Telephone System Upgrade			\$162,000	100.0%			\$162,000	\$162,000	0.0%
91050.7106	Metasys Building Automation HVAC System Upgrade			\$17,600	100.0%			\$17,600	\$17,600	0.0%
91050.7107	Courthouse Network Switch Upgrade			\$30,000	100.0%			\$30,000	\$30,000	0.0%
91050.7108	Remote Site Network Switch Replacement			\$32,500	100.0%			\$32,500	\$32,500	0.0%
91050.7115	Fire and Rescue Pager Replacement			\$75,000	100.0%			\$75,000	\$75,000	0.0%
91050.7155	JCI Support for Migration to New Security System Server			\$11,000	100.0%			\$11,000	\$11,000	0.0%
91050.7160	Contingecy and Systems Security Plan (Local Election Security)			\$15,000	100.0%			\$15,000	\$15,000	0.0%
91050.2001	Short Term Rental Software System			\$40,000	100.0%			\$40,000	\$40,000	0.0%
91050.7060	Wireless Internet Access Point Replacement/Expansion			\$26,100	100.0%			\$26,100	\$26,100	0.0%
91050.7012	Electoral Board Transport/Storage Cart			\$18,900	100.0%	-\$18,900		\$0	\$0	0.0%
91050.7145	2 Starlink Wanderer Pro Mobile Units			\$9,190	100.0%	-\$9,190		\$0	\$0	0.0%
91050.7005	Building Inspections Building Renovations			\$115,650	100.0%	-\$115,650		\$0	\$0	0.0%
91050.7170	Animal Shelter Addition (12x12 Office Space)			\$25,920	100.0%	-\$25,920		\$0	\$0	0.0%
91050.7173	Animal Shelter Repairs/Upgrades (Drain/Kennels/Floor)			\$156,729	100.0%			\$156,729	\$156,729	0.0%
91050.1001	Marathon 40 YD Compaction Container (2)			\$30,700	100.0%			\$30,700	\$30,700	0.0%
91050.7006	Compactor Replacement at Rockfish Center			\$43,000	100.0%			\$43,000	\$43,000	0.0%
91050.7015	Fire Control Panel in Courthouse			\$30,000	100.0%			\$30,000	\$30,000	0.0%
91050.7098	Asphalt Repair at Courthouse and Collection Sites			\$86,000	100.0%			\$86,000	\$86,000	0.0%
91050.7099	Courthouse Roof Repair				100.0%			\$0	\$0	0.0%
91050.7175	Security Gates at Blue Ridge Tunnel Trail			\$45,000	100.0%	-\$45,000		\$0	\$0	0.0%
91050.7176	Permanent Bathroom Facility at BR Tunnel (East Only)			\$90,000	100.0%	-\$90,000		\$0	\$0	0.0%
91050.7120	Lovington Pocket Park			\$65,000	100.0%	-\$65,000		\$0	\$0	0.0%
	Subtotal Capital Outlay	\$2,399,934	\$2,040,904	\$2,593,385	8.1%	-\$468,276	\$0	\$2,125,109	-\$243,625	-11.5%
	Comparisons to FY25 Projected Budget		-\$359,030	\$552,481						
		FY25 Amended Budget	FY25 Projected	FY26 Requested	%	Staff Changes	BOS Changes	FY26 Revised	Change	%
	<u>Capital Projects</u>									
94200.3140	County Office Building - DSS, BI/P&Z	\$0	\$0	\$0				\$0	\$0	0.0%
	Subtotal Capital Projects	\$0	\$0	\$0	0.0%			\$0	\$0	100.0%
	Comparisons to FY25 Projected Budget		\$0	\$0				\$0		
	General Fund Contingency									
999000.9901	General Fund Contingency from recurring revenue	\$587,438	\$0	\$0	-100.0%			\$0	-\$587,438	-100.0%
999000.9905	General Fund Contingency (non-recurring revenue)	\$462,617	\$0	\$341,303	-26.2%			\$341,303	-\$121,314	-26.2%
	Subtotal Contingencies	\$1,050,055	\$0	\$341,303	-67.5%	\$0	\$0	\$341,303	-\$708,752	-67.5%
	Comparisons to FY25 Projected Budget		-\$1,050,055	\$341,303						
		FY25 Amended Budget	FY25 Projected	FY26 Requested	%	Staff Changes	BOS Changes	FY26 Revised	Change	%
	SUBTOTAL GENERAL FUND W/OUT SCHOOL FUND	\$31,333,057	\$29,132,844	\$30,907,471	-1.4%			\$30,907,471	\$ (425,586)	-1.4%
	Comparisons to FY25 Projected Budget	\$1,774,627	-\$2,200,213	\$1,774,627						
	Comparisons to FY25 Budget less Contingencies	\$30,283,002	\$29,132,844	\$30,566,168	0.9%			\$30,566,168	\$ 283,166	0.9%

	School Funding	FY25 Amended Budget	FY25 Projected	FY26 Requested	%	Staff Changes	BOS Changes	FY26 Revised	Change	%
93100.9202	Transfer to School Nursing	\$164,935	\$164,935	\$164,935	0.0%			\$164,935	\$0	0.0%
93100.9203	Transfer to School Fund (Local only)	\$18,989,837	\$18,989,837	\$20,004,135	5.3%			\$20,004,135	\$1,014,298	5.3%
	Transfer to School Capital (Buses)	\$0	\$0	\$600,000	0.0%			\$600,000	\$600,000	0.0%
	Transfer to School (Other)	\$388,513	\$388,513	\$0	0.0%			\$0	-\$388,513	0.0%
	SUBTOTAL SCHOOL FUNDING	\$19,543,285	\$19,543,285	\$20,769,070	6.3%	\$0	\$0	\$20,769,070	\$1,225,785	6.3%
	COMPARISONS TO FY25 PROJECTED BUDGET	\$1,225,785	\$0	\$1,225,785				\$1,225,785		
	TOTAL ALL FUNDING REQUESTS	\$50,876,342	\$48,676,129	\$51,676,541	1.6%	-\$588,005	\$0	\$51,088,536	\$212,194	0.42%
	Comparisons to FY25 Budget	\$800,199	-\$2,200,213	\$800,199				\$2,412,407		
	Comparisons to FY25 Budget less Contingencies	\$50,487,829	\$48,287,616	\$51,676,541	2%			\$51,676,541	\$1,188,712	2%
	TOTAL FY25 ESTIMATED EXPENDITURES	\$48,676,129		\$51,088,536	FY26 Expenditures FY26 Revenues		Non-Recurring Contingency:		\$341,303	
	TOTAL FY25 ESTIMATED REVENUE	\$51,948,429		\$51,088,536			Recurring Contingency:		\$0	
	FUNDING EXCESS or (SHORTFALL) BASED ON REVISED BUDGET	\$3,272,300		(\$0)	FY26 Overage		Capital Outlay Total:		\$2,125,109	

Projected FY25 Exp		\$	48,676,129	
Projected FY25 Rev		\$	51,948,429	
Difference FY25 Carryover		\$	3,272,300	\$0 Unallocated Carryover
FY25 Amended Budget VS Projected Expenditures			\$2,200,213	
FY25 Amended Budget VS Projected Revenues			\$1,072,088	
Staff Adjustment				
Total FY25 Carryover			\$3,272,301	
Use of FY25 YE Balance (Expenditures)				
Includes Current RE Tax at \$.65 Includes Current PPT at \$2.79 and PPT Relief at 39% Increase in TOT Rate to 7% Effective July 1, 2024			\$2,125,109	Capital Outlay
			\$341,303	NR Contingency
			\$699,406	Misc Carry forward & NR Costs
			<u>\$106,482</u>	FT 1.5% and PT \$200 Bonus
			\$3,272,300	Total Use of Carryover
			\$0	PR Pump Station Replacement
			\$600,000	4 School Buses less Carry Over applied - Add'l Fund Balance
			\$3,872,300	Total YE Balance (Revenues)

FY26 Draft Revenues

3/17/2025

Account:	Amended Budget & FY25 Projected as of 2/28/25	FY25 Amended Budget	FY25 EOY Projected	FY26 Estimated	FY26 Difference Budget	% Chg	FY26 Difference Projected	% Chg
01101	Real Estate Tax	\$20,890,068	\$20,890,068	\$21,211,138	\$321,070	1.54%	\$321,070	1.54%
01102	Public Service Tax	\$1,008,000	\$1,058,861	\$1,058,861	\$50,861	5.0%	\$0	0.00%
01103	Personal Property Tax & Mobile Home Tax	\$6,013,768	\$6,013,768	\$6,201,403	\$187,635	3.1%	\$187,635	3.12%
01104	Machinery & Tools Tax	\$75,000	\$75,000	\$75,000	\$0	0.0%	\$0	0.00%
01106	Late Tax Penalty - 10%	\$255,613	\$217,820	\$225,910	(\$29,703)	-11.6%	\$8,090	3.71%
01107	Late Tax Interest - 10%	\$162,800	\$162,800	\$162,000	(\$800)	-0.5%	(\$800)	-0.49%
01201	Local Sales & Use Tax	\$2,190,076	\$2,269,391	\$2,328,792	\$138,716	6.3%	\$59,401	2.62%
01202	Electric Consumer Utility Tax	\$537,266	\$529,884	\$556,378	\$19,112	3.6%	\$26,494	5.00%
01203	Business Licenses	\$48,510	\$54,000	\$54,000	\$5,490	11.3%	\$0	0.00%
01204.0025	Electric Consumption Tax	\$65,000	\$65,000	\$65,000	\$0	0.0%	\$0	0.00%
01204.0030	Telecommunication Gross Receipts Tax	\$15,000	\$15,000	\$15,000	\$0	0.0%	\$0	0.00%
01205	Motor Vehicle License	\$740,090	\$740,090	\$740,090	\$0	0.0%	\$0	0.00%
01206	Bank Franchise Tax	\$109,728	\$109,728	\$109,728	\$0	0.0%	\$0	0.00%
01207	Recordation Tax	\$350,000	\$362,297	\$365,000	\$15,000	4.3%	\$2,703	0.75%
01208.0001	Transient Lodging Tax	\$2,268,000	\$2,723,361	\$2,587,193	\$319,193	14.1%	(\$136,168)	-5.00%
01208.0002	Meals Tax	\$1,589,026	\$1,592,798	\$1,592,798	\$3,772	0.2%	\$0	0.00%
01301	Dog Licenses	\$13,200	\$13,200	\$13,200	\$0	0.0%	\$0	0.00%
01303.0001	Dog Pound Fees	\$3,300	\$3,300	\$3,300	\$0	0.0%	\$0	0.00%
01303.0004	Land Use Application Fees	\$12,500	\$12,500	\$12,500	\$0	0.0%	\$0	0.00%
01303.0006	Transfer Fees	\$1,200	\$1,200	\$1,200	\$0	0.0%	\$0	0.00%
01303.0007	Subdivision Fees	\$11,000	\$11,000	\$11,000	\$0	0.0%	\$0	0.00%
01303.0008	Building Permits	\$349,079	\$482,660	\$365,000	\$15,921	4.6%	(\$117,660)	-24.38%
01303.0009	Building Inspection Fees & Fines	\$16,000	\$16,000	\$16,000	\$0	0.0%	\$0	0.00%
01303.0010	Zoning Permits and Fees	\$11,500	\$11,500	\$11,500	\$0	0.0%	\$0	0.00%
01303.0011	Well/Septic Fees	\$7,000	\$0	\$0	(\$7,000)	-100.0%	\$0	0.00%
01303.0013	Land Disturbing Permits	\$7,500	\$15,720	\$10,000	\$2,500	33.3%	(\$5,720)	-36.39%
01303.0015	Levy Fees	\$0	\$5,031	\$0	\$0	100.0%	(\$5,031)	-100.00%
01303.0019	Tourism Sales	\$500	\$100	\$100	(\$400)	-80.0%	\$0	0.00%
01401.0001	Court Fines	\$221,713	\$273,293	\$336,000	\$114,287	51.5%	\$62,707	22.94%
01401.0234	Jail Admission Fees	\$1,750	\$1,750	\$1,750	\$0	0.0%	\$0	0.00%
01401.0244	Courthouse Security Fees	\$50,000	\$75,429	\$77,000	\$27,000	54.0%	\$1,571	2.08%
01401.0250	Courthouse Construction Fees (new)	\$9,400	\$9,400	\$9,400	\$0	0.0%	\$0	0.00%

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Account:	Amended Budget & FY25 Projected as of 2/28/25	FY25 Amended Budget	FY25 EOY Projected	FY26 Estimated	FY26 Difference Budget	% Chg	FY26 Difference Projected	% Chg
01501.0001	Interest on Investments	\$1,345,860	\$1,118,596	\$1,100,000	(\$245,860)	-18.3%	(\$18,596)	-1.66%
01502.0001	Rental of General Property	\$0	\$0	\$0	\$0	0.0%	\$0	0.00%
01502.0002	Lease/Rent Devils Knob Tower	\$4,150	\$4,150	\$4,150	\$0	0.0%	\$0	0.00%
01502.0007	Sale of Salvage & Surplus	\$0	\$0	\$0	\$0	0.0%	\$0	0.00%
01502.0008	Sale of General Property	\$0	\$0	\$0	\$0	0.0%	\$0	0.00%
01502.0009	Real Estate Tax Sale Proceeds	\$0	\$23,159	\$0	\$0	100.0%	(\$23,159)	-100.00%
01601.0003	Sheriff's Fees	\$12,500	\$12,500	\$12,500	\$0	0.0%	\$0	0.00%
01601.0004	Law Library Fees	\$2,500	\$2,500	\$2,500	\$0	0.0%	\$0	0.00%
01601.0006	Courthouse Maintenance Fees	\$6,000	\$6,000	\$6,000	\$0	0.0%	\$0	0.00%
01601.0007	Document Reproduction Fees (Circuit)	\$3,500	\$3,500	\$3,500	\$0	0.0%	\$0	0.00%
01601.0008	Excess Clerk Fees paid to State	\$30	\$30	\$30	\$0	0.0%	\$0	0.00%
01601.0009	Court Appointed Attorney Fees	\$1,000	\$1,000	\$1,000	\$0	0.0%	\$0	0.00%
01601.0010	Fingerprint/Report Fees	\$250	\$250	\$250	\$0	0.0%	\$0	0.00%
01601.0011	Cost of Postage Circuit Court	\$250	\$250	\$250	\$0	100.0%	\$0	0.00%
01602.0001	Commonwealth Attorney Fees	\$2,200	\$2,200	\$2,200	\$0	0.0%	\$0	0.00%
01608.0002	Landfill Tipping Fees	\$222,000	\$222,000	\$222,000	\$0	0.0%	\$0	0.00%
01613.0001	Recreation Fees	\$42,000	\$58,359	\$56,244	\$14,244	33.9%	(\$2,115)	-3.62%
01616.0001	Sale of Maps and Literature	\$202	\$197	\$101	(\$101)	-50.0%	(\$96)	-48.73%
01803.0001	Expenditure Refunds	\$7,500	\$12,081	\$7,500	\$0	0.0%	(\$4,581)	-37.92%
01803.0010	VPA/CSA Refunds	\$5,100	\$21,911	\$5,100	\$0	0.0%	(\$16,811)	-76.72%
01803.0020	Overpayment to Health Department Refund	\$120,594	\$120,594	\$0	(\$120,594)	-100.0%	(\$120,594)	-100.00%
01899.0008	Opioid Abatement Settlement Funds	\$23,991	\$23,991	\$19,231	(\$4,760)	0.0%	(\$4,760)	-19.84%
01899.0014	Check Return Fee	\$600	\$805	\$600	\$0	0.0%	(\$205)	-25.47%
01899.0016	Administrative Fee (Delinquent coll)	\$27,500	\$27,500	\$27,500	\$0	0.0%	\$0	0.00%
01899.0018	Duplicate Bill Fee	\$500	\$500	\$500	\$0	0.0%	\$0	0.00%
01899.0020	Cover the Caboose	\$0	\$300	\$0	\$0	0.0%	(\$300)	-100.00%
01899.0030	Va Tourism Corporation Grant	\$93,000	\$93,000	\$0	(\$93,000)	-100.0%	(\$93,000)	-100.00%
01899.0035	Donations Animal Control	\$65	\$180	\$65	\$0	0.0%	(\$115)	-63.89%
01899.0040	Asset Forfeiture Non DCJS Sheriff	\$0	\$0	\$0	\$0	0.0%	\$0	0.00%
01899.0041	Asset Forfeiture Non DCJS CA	\$0	\$0	\$0	\$0	0.0%	\$0	0.00%
01899.0050	Wild Rose Solar Project	\$0	\$112,000	\$0	\$0	0.0%	(\$112,000)	-100.00%
01899.0099	Miscellaneous	\$65,000	\$28,000	\$18,000	(\$47,000)	0.0%	(\$10,000)	-35.71%
01901.0004	Recovered Costs - DSS	\$65,000	\$65,000	\$65,000	\$0	0.0%	\$0	0.00%

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Account:	Amended Budget & FY25 Projected as of 2/28/25	FY25 Amended Budget	FY25 EOY Projected	FY26 Estimated	FY26 Difference Budget	% Chg	FY26 Difference Projected	% Chg
01901.0009	Wintergreen PD CAD Reimbursement	\$0	\$8,323	\$8,323	\$8,323	100.0%	\$0	0.00%
01901.0008	Colleen W/S Connection Fees	\$0	\$0	\$109,832	\$109,832	0.0%	\$109,832	100.00%
01901.0015	DMV Stop Fees	\$36,000	\$36,000	\$36,000	\$0	0.0%	\$0	0.00%
01901.0016	Reimbursement for Foster Care	\$1,600	\$3,875	\$3,500	\$1,900	118.8%	(\$375)	-9.68%
01901.0055	Shared Maintenance (Microwave)	\$8,000	\$0	\$0	(\$8,000)	-100.0%	\$0	0.00%
01901.0056	Devil's Knob Generator (Augusta Co)	\$0	\$0	\$0	\$0	0.0%	\$0	0.00%
01901.0050	Court Ordered Restitution	\$1,500	\$1,505	\$1,500	\$0	-100.0%	(\$5)	-0.33%
01901.0026	EMS Revenue Recovery	\$781,000	\$802,000	\$844,000	\$63,000	8.1%	\$42,000	5.24%
01901.0032	UVA-MOU Special Events	\$23,497	\$35,816	\$35,000	\$11,503	49.0%	(\$816)	-2.28%
01901.0070	BZA Applicant Reimbursements	\$0	\$0	\$0	\$0	0.0%	\$0	0.00%
01901.0065	Recycling	\$18,500	\$18,500	\$18,500	\$0	0.0%	\$0	0.00%
01901.0040	FOIA Fees	\$1,200	\$1,304	\$1,200	\$0	0.0%	(\$104)	-7.98%
01901.0030	Forest Service Cooperative Agreement	\$4,400	\$4,400	\$4,400	\$0	0.0%	\$0	0.00%
	TOTAL LOCAL REVENUE	\$39,960,576	\$40,684,225	\$40,832,717	\$872,141	2.18%	\$148,492	0.36%
	COMPARISON FY25 BUDGETED TO FY25 PROJECTED		\$723,649			1.81%		

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Account:	Amended Budget & FY25 Projected as of 2/28/25	FY25 Amended Budget	FY25 EOY Projected	FY26 Estimated	FY26 Difference Budget	% Chg	FY26 Difference Projected	% Chg
	STATE REVENUE	FY25	FY25	FY26	FY26 Difference	%	FY26 Difference	%
	Non-Categorical State Aid	Budgeted	EOY Projected	Estimated	Budgeted	Chg	Projected	Chg
	Other Non-Categorical State Aid	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
02201.0003	Motor Vehicle Carriers Tax	\$113,525	\$113,525	\$118,000	\$4,475	3.9%	\$4,475	3.9%
02201.0005	Mobile Home Titling Tax	\$37,000	\$42,000	\$45,000	\$8,000	21.6%	\$3,000	7.1%
02201.0007	Communications Sales & Use Tax	\$330,000	\$330,000	\$330,000	\$0	0.0%	\$0	0.0%
02201.0009	Moped/ATV Sales Tax	\$350	\$1,000	\$400	\$50	100.0%	(\$600)	-60.0%
	Subtotal	\$480,875	\$486,525	\$493,400	\$12,525	2.6%	\$6,875	1.4%
	Shared Expenses- State							
02302.0001	Shared Expenses Compensation Board	\$2,112,464	\$2,091,104	\$2,278,517	\$166,053	7.9%	\$187,413	9.0%
02306.0002	Shared Expenses State Board of Elections	\$89,199	\$89,199	\$91,875	\$2,676	3.0%	\$2,676	3.0%
	Subtotal	\$2,201,663	\$2,180,303	\$2,370,392	\$168,729	7.7%	\$190,089	8.7%
	Categorical Aid-State Public Assistance							
02401.0002	Public Assistance & Welfare	\$693,146	\$693,146	\$704,125	\$10,979	1.6%	\$10,979	1.6%
02401.0045	At Risk Youth (CSA)	\$1,373,600	\$1,373,600	\$1,373,600	\$0	0.0%	\$0	0.0%
	Subtotal	\$2,066,746	\$2,066,746	\$2,077,725	\$10,979	0.5%	\$10,979	0.5%
	Other Categorical Aid- State							
02404.0001	Asset Forfeiture Proceeds Sheriff	\$2,416	\$5,000	\$0	(\$2,416)	-100.0%	(\$5,000)	-100.0%
02404.0002	Four for Life	\$18,153	\$18,153	\$0	(\$18,153)	0.0%	(\$18,153)	-100.0%
02404.0003	Reimbursement Electoral Board	\$12,830	\$12,830	\$0	(\$12,830)	0.0%	(\$12,830)	-100.0%
02404.0004	Sheriff Dept. Grants	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
02404.0006	Asset Forfeiture Proceeds CA	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
02404.0007	Litter Control	\$11,490	\$11,490	\$0	(\$11,490)	-100.0%	(\$11,490)	-100.0%
02404.0009	Victim Witness Grant	\$26,967	\$26,967	\$26,967	\$0	0.0%	\$0	0.0%
	STATE REVENUE	FY25	FY25	FY26	FY26 Difference	%	FY26 Difference	%
	Other Categorical Aid- State	Budgeted	EOY Projected	Estimated	Budgeted	Chg	Projected	Chg
02404.0015	Fire Programs	\$75,721	\$75,721	\$0	(\$75,721)	0.0%	(\$75,721)	0.0%
02404.0017	Library of VA Grant	\$15,028	\$15,028	\$0	(\$15,028)	-100.0%	(\$15,028)	-100.0%
02404.0018	Commonwealth Juror Reimbursement	\$8,350	\$16,700	\$12,000	\$3,650	0.0%	(\$4,700)	-28.1%
02404.0020	VJCCCA	\$10,364	\$10,364	\$10,364	\$0	0.0%	\$0	0.0%
02404.0034	DCJS ECO/TDO Reimbursement	\$2,795	\$3,200	\$3,500	\$705	25.2%	\$300	9.4%
02404.0035	DCJS Grant Sheriff Dept.	\$120,261	\$120,261	\$0	(\$120,261)	-100.0%	(\$120,261)	-100.0%

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Account:	Amended Budget & FY25 Projected as of 2/28/25	FY25 Amended Budget	FY25 EOY Projected	FY26 Estimated	FY26 Difference Budget	% Chg	FY26 Difference Projected	% Chg
02404.0036	DMV Animal Friendly License Plates	\$450	\$450	\$450	\$0	0.0%	\$0	0.0%
02404.0042	VDOF Forest Sustainability Fund	\$95,321	\$95,321	\$0	(\$95,321)	100.0%	(\$95,321)	0.0%
02404.0066	Historic District Cost Share (Shipman)	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
02404.0060	Virginia Tourism Corp. Grant	\$40,000	\$58,000	\$0	(\$40,000)	0.0%	(\$58,000)	-100.0%
02404.0061	VTC DMO Stars and Spurs	\$18,000	\$18,000	\$0	(\$18,000)	0.0%	(\$18,000)	-100.0%
02404.0050	Wireless E911 Funds	\$70,000	\$72,090	\$74,000	\$4,000	5.7%	\$1,910	2.6%
02404.0049	VA 911 Services Board PSAP Staffing & Ed Grants	\$5,340	\$5,341	\$0	(\$5,340)	0.0%	(\$5,341)	-100.0%
02404.0046	VA 911 Services Board Grant	\$0	\$0	\$0	\$0	100.0%	\$0	0.0%
02404.0047	PSAP Staffing Grant	\$31,250	\$93,890	\$0	(\$31,250)	100.0%	(\$93,890)	0.0%
02404.0051	Va Commission for the Arts	\$4,500	\$4,500	\$4,500	\$0	0.0%	\$0	0.0%
02404.0055	Spay & Neuter Fund	\$100	\$100	\$100	\$0	0.0%	\$0	0.0%
02404.0065	Governors AFID Grant	\$19,757	\$19,757	\$0	(\$19,757)	-100.0%	(\$19,757)	-100.0%
	Extradition Reimbursement	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
	Subtotal	\$589,093	\$683,163	\$131,881	(\$457,212)	-77.6%	(\$551,282)	-80.7%
	TOTAL STATE REVENUE	\$5,338,377	\$5,416,737	\$5,073,398	(\$264,979)	-4.96%	(\$343,339)	-6.34%
	COMPARISON FY25 TO FY25 PROJECTED BUDGET		\$78,360			1.5%		

Account:	Amended Budget & FY25 Projected as of 2/28/25	FY25 Amended Budget	FY25 EOY Projected	FY26 Estimated	FY26 Difference Budget	% Chg	FY26 Difference Projected	% Chg
	FEDERAL REVENUE	FY25	FY25	FY26	FY26 Difference	%	FY26 Difference	%
	Payments in Lieu of Taxes - Federal	Budgeted	EOY Projected	Estimated	Budgeted	Chg	Projected	Chg
03101.0001	Payment in Lieu of Taxes	\$62,150	\$62,150	\$0	(\$62,150)	-100.0%	(\$62,150)	0.0%
	US Forestry Rents and Royalties	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
	Subtotal	\$62,150	\$62,150	\$0	-\$62,150	-100.0%	(\$62,150)	0.0%
	FEDERAL REVENUE	FY25	FY25	FY26	FY26 Difference	%	FY26 Difference	%
	Categorical Aid Federal	Budgeted	EOY Projected	Estimated	Budgeted	Chg	Projected	Chg
03303.0008	Other Sheriff's Grants	\$41,655	\$38,006	\$0	(\$41,655)	-100.0%	(\$38,006)	-100.00%
03303.0009	Public Assistance & Welfare	\$1,068,209	\$1,068,209	\$1,084,997	\$16,788	1.6%	\$16,788	1.57%
03303.0024	DOJ Drug Court Grant	\$172,000	\$172,000	\$172,000	\$0	0.0%	\$0	0.00%
03303.0025	Sheriff's Department Byrne Justice Grant	\$30,720	\$30,720	\$0	(\$30,720)	0.0%	(\$30,720)	-100.00%
03303.0026	SCAAP (Federal Prisoners)			\$0	\$0	0.0%	\$0	0.00%
03303.0036	Victim Witness Program	\$53,124	\$53,124	\$53,124	\$0	0.0%	\$0	0.00%
	Homeland Security VDEM Grant	\$0	\$0	\$0	\$0	0.0%	\$0	0.00%
	Federal Asset Seizure	\$0	\$0	\$0	\$0	0.0%	\$0	0.00%
03303.0043	Federal ARPA Tourism Recovery Funds	\$38,000	\$38,000	\$0	(\$38,000)	0.0%	(\$38,000)	-100.00%
03303.0045	DSS CARES Act Funds	\$0	\$3,372	\$0	\$0	0.0%	(\$3,372)	-100.00%
03303.0046	Sheriff's Department ARPA Federal	\$43,184	\$43,185	\$0	(\$43,184)	0.0%	(\$43,185)	-100.00%
03303.0107	Federal DEA Task Force	\$9,838	\$10,192	\$0	(\$9,838)	0.0%	(\$10,192)	-100.00%
	Subtotal	\$1,456,730	\$1,456,808	\$1,310,121	(\$146,609)	-10.1%	(\$146,687)	-10.07%
	TOTAL FEDERAL REVENUE	\$1,518,880	\$1,518,958	\$1,310,121	(\$208,759)	-13.74%	(\$208,837)	-13.75%
	COMPARISON FY25 TO FY25 PROJECTED BUDGET		\$78			0.01%	(\$78)	
	TOTAL ALL REVENUE	\$46,817,833	\$47,619,920	\$47,216,236	\$398,403	0.85%	(\$403,684)	-0.85%
		FY25	FY25	FY26	FY26 Difference	%	FY26 Difference	%
	NON-REVENUE RECEIPTS	Budgeted	EOY Projected	Estimated	Budgeted	Chg	Projected	Chg
04101.0001	Insurance Recoveries	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
04101.0005	Cancelled Checks	\$2,436	\$2,437	\$0	(\$2,436)	0.0%	(\$2,437)	-100.0%
	Sale of Land or Buildings	\$0	\$0	\$0	\$0	-100.0%	\$0	0.0%
04104.0001	Bond Financing Proceeds (Larkin Property Acquisition)	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
04105.0101	Transfer from Reassessment Fund	\$0	\$270,000	\$0	\$0	0.0%	(\$270,000)	-100.0%
	TOTAL NON-REVENUE RECEIPTS	\$2,436	\$272,437	\$0	(\$2,436)	-100.0%	(\$272,437)	-100.0%

Account:

	FY25 Amended Budget	FY25 EOY Projected	FY26 Estimated	FY26 Difference Budget	% Chg	FY26 Difference Projected	% Chg
Amended Budget & FY25 Projected as of 2/28/25							
COMPARISON FY25 TO FY25 PROJECTED BUDGET		\$270,001			0.0%	(\$270,001)	
TOTAL REVENUE AND RECEIPTS	\$46,820,269	\$47,892,357	\$47,216,236	\$395,967	0.85%	-\$676,121	-1.41%
COMPARISON FY25 TO FY25 PROJECTED BUDGET		\$1,072,088			2.30%	(\$1,072,088)	
						\$0	
REVENUE FROM PRIOR YEAR BALANCES							
Year Ending Balance	\$4,056,072	\$4,056,072	\$3,872,300	(\$183,772)	-4.53%	(\$183,772)	
TOTAL PRIOR YEAR BALANCES	\$4,056,072	\$4,056,072	\$3,872,300	(\$183,772)	-4.53%	(\$183,772)	
TOTAL ALL FUNDING SOURCES	\$50,876,341	\$51,948,429	\$51,088,536	\$212,195	0.42%	(\$859,893)	-1.66%
COMPARISON FY25 TO FY25 PROJECTED BUDGET		\$1,072,088			2.11%	\$1,072,088	