

FY26 GENERAL FUND EXPENDITURE SYNOPSIS - PH May 13, 2025

<u>Expenditure by Dept.</u>	<u>FY24-25</u> <u>Amended Budget</u> <u>As of February 2025</u>	<u>FY25-26</u> <u>Proposed Budget</u> <u>As of February 2025</u>	<u>Increase/Decrease</u>	<u>% Change</u>
Board of Supervisors	\$183,727.00	\$195,300.00	\$11,573.00	6.30%
County Administrator	\$395,725.00	\$393,426.00	-\$2,299.00	-0.58%
County Attorney	\$100,000.00	\$100,000.00	\$0.00	0.00%
Commissioner Of The Revenue	\$340,131.00	\$343,181.00	\$3,050.00	0.90%
Reassessment	\$138,000.00	\$161,373.00	\$23,373.00	16.94%
Board of Equalization	\$0.00	\$3,768.00	\$3,768.00	100.00%
Treasurer	\$426,179.00	\$409,642.00	-\$16,537.00	-3.88%
Finance & Accounting	\$474,085.00	\$410,810.00	-\$63,275.00	-13.35%
Technology	\$375,486.00	\$442,244.00	\$66,758.00	17.78%
Land Use Panel	\$1,077.00	\$5,600.00	\$4,523.00	419.96%
Board of Elections	\$79,442.00	\$72,745.00	-\$6,697.00	-8.43%
Registrar	\$306,028.00	\$304,237.00	-\$1,791.00	-0.59%
Circuit Court	\$96,098.00	\$104,248.00	\$8,150.00	8.48%
General District Court	\$6,809.00	\$6,829.00	\$20.00	0.29%
Magistrate	\$175.00	\$175.00	\$0.00	0.00%
Nelson Court Services VJCCA	\$83,961.00	\$65,566.00	-\$18,395.00	-21.91%
J & D District Court	\$4,793.00	\$6,824.00	\$2,031.00	42.37%
Clerk of Circuit Court	\$485,689.00	\$475,907.00	-\$9,782.00	-2.01%
Adult Recovery Court	\$171,794.00	\$192,000.00	\$20,206.00	11.76%
Commonwealth Attorney	\$744,416.00	\$710,339.00	-\$34,077.00	-4.58%
Sheriff	\$3,165,102.00	\$3,009,060.00	-\$156,042.00	-4.93%
Emergency Services	\$778,053.00	\$770,094.00	-\$7,959.00	-1.02%
Emergency Services Council	\$722,153.00	\$679,603.00	-\$42,550.00	-5.89%
E-911 Program	\$707,889.00	\$728,035.00	\$20,146.00	2.85%
Forest Fire Service	\$20,986.00	\$20,986.00	\$0.00	0.00%
Paid EMS	\$1,618,223.00	\$1,736,520.00	\$118,297.00	7.31%
Regional Jail	\$1,591,980.00	\$1,712,488.00	\$120,508.00	7.57%
Building Inspector	\$411,499.00	\$434,052.00	\$22,553.00	5.48%
Animal Control	\$379,377.00	\$373,537.00	-\$5,840.00	-1.54%
Medical Examiner	\$160.00	\$160.00	\$0.00	0.00%
Waste Management	\$1,541,632.00	\$1,505,795.00	-\$35,837.00	-2.32%
Buildings and Grounds	\$963,959.00	\$1,023,508.00	\$59,549.00	6.18%
Motor Pool	\$247,000.00	\$257,000.00	\$10,000.00	4.05%
Local Health Department	\$357,637.00	\$375,519.00	\$17,882.00	5.00%
Mental Health - Region Ten	\$150,000.00	\$150,000.00	\$0.00	0.00%
At Risk Youths & Families (CSA)	\$2,032,511.00	\$2,038,304.00	\$5,793.00	0.29%
PVCC	\$2,117.00	\$2,124.00	\$7.00	0.33%
Parks and Recreation	\$472,604.00	\$439,717.00	-\$32,887.00	-6.96%
Planning	\$241,727.00	\$241,841.00	\$114.00	0.05%
Tourism & Economic Development	\$606,506.00	\$536,992.00	-\$69,514.00	-11.46%
Economic Development	\$27,257.00	\$0.00	-\$27,257.00	0.00%
Soil & Water Conservation Board	\$35,089.00	\$36,142.00	\$1,053.00	3.00%
Litter Control	\$11,490.00	\$0.00	-\$11,490.00	-100.00%
VPI & SU Extension Service	\$57,216.00	\$63,844.00	\$6,628.00	11.58%
Worker's Compensation Premium Increase	\$0.00	\$15,669.00	\$15,669.00	100.00%
Employee Salary Adjustment & Benefits	\$23,888.00	\$396,243.00	\$372,355.00	1558.75%
ARPA Revenue Replacement Balance	\$128,138.00	\$128,138.00	\$0.00	0.00%
Non-Departmental	\$1,254,620.00	\$1,304,950.00	\$50,330.00	4.01%
Capital Outlay	\$2,399,934.00	\$2,135,448.00	-\$264,486.00	-11.02%
General Fund Refunds	\$32,000.00	\$32,000.00	\$0.00	0.00%
Transfers to Other Funds	\$25,431,925.00	\$26,205,589.00	\$773,664.00	3.04%
Contingency from recurring revenue	\$587,438.00	\$0.00	-\$587,438.00	100.00%
Contingency from non-recurring revenue	\$462,617.00	\$330,964.00	-\$131,653.00	100.00%
TOTAL EXPENDITURE BUDGET	\$50,876,342.00	\$51,088,536.00	\$212,194.00	0.42%

FY26 INTRODUCED GENERAL FUND REVENUE SYNOPSIS - PH May 13, 2025

Revenues	FY24-25 Amended Budget	FY25-26 Proposed Budget	Increase/Decrease	% Change
	As of February 2025	As of February 2025		
Real Estate Taxes	\$20,890,068.00	\$21,211,138.00	\$321,070.00	1.54%
Public Service Tax	\$1,008,000.00	\$1,058,861.00	\$50,861.00	5.05%
Personal Property Taxes	\$6,013,768.00	\$6,201,403.00	\$187,635.00	3.12%
Machinery and Tools Tax	\$75,000.00	\$75,000.00	\$0.00	0.00%
Late Tax Penalty	\$255,613.00	\$225,910.00	-\$29,703.00	-11.62%
Late Tax Interest	\$162,800.00	\$162,000.00	-\$800.00	-0.49%
Local Sales & Use Taxes	\$2,190,076.00	\$2,328,792.00	\$138,716.00	6.33%
Utility Taxes	\$537,266.00	\$556,378.00	\$19,112.00	3.56%
Business Licenses	\$48,510.00	\$54,000.00	\$5,490.00	11.32%
Utility Franchise Tax	\$80,000.00	\$80,000.00	\$0.00	0.00%
Motor Vehicle Licenses	\$740,090.00	\$740,090.00	\$0.00	0.00%
Bank Franchise Tax	\$109,728.00	\$109,728.00	\$0.00	0.00%
Recordation Taxes	\$350,000.00	\$365,000.00	\$15,000.00	4.29%
Transient Lodging Tax	\$2,268,000.00	\$2,587,193.00	\$319,193.00	14.07%
Meals Tax	\$1,589,026.00	\$1,592,798.00	\$3,772.00	0.24%
Dog Licenses	\$13,200.00	\$13,200.00	\$0.00	0.00%
Permit Fees	\$419,579.00	\$430,600.00	\$11,021.00	2.63%
Court Fines & Forfeitures	\$282,863.00	\$424,150.00	\$141,287.00	49.95%
Interest on Investments	\$1,345,860.00	\$1,100,000.00	-\$245,860.00	-18.27%
Rental Income & Sale of Property	\$4,150.00	\$4,150.00	\$0.00	0.00%
Court Costs	\$26,030.00	\$26,030.00	\$0.00	0.00%
Commonwealth Attorney Fees	\$2,200.00	\$2,200.00	\$0.00	0.00%
Landfill Fees	\$222,000.00	\$222,000.00	\$0.00	0.00%
Recreation Fees	\$42,000.00	\$56,244.00	\$14,244.00	33.91%
Sale of Literature	\$202.00	\$101.00	-\$101.00	-50.00%
Expenditure Refunds	\$133,194.00	\$12,600.00	-\$120,594.00	-90.54%
Miscellaneous	\$210,656.00	\$65,896.00	\$65,896.00	-68.72%
Recovered Costs	\$940,697.00	\$1,127,255.00	\$186,558.00	19.83%
Total Local Sources Budget	\$39,960,576.00	\$40,832,717.00	\$872,141.00	2.18%
Non-Categorical State Aid	\$480,875.00	\$493,400.00	\$12,525.00	2.60%
Shared Expenses State Comp. Board	\$2,201,663.00	\$2,370,392.00	\$168,729.00	7.66%
Public Assistance & CSA	\$2,066,746.00	\$2,077,725.00	\$10,979.00	0.53%
Other Categorical Aid	\$589,093.00	\$131,881.00	-\$457,212.00	-77.61%
Total Commonwealth Budget	\$5,338,377.00	\$5,073,398.00	-\$264,979.00	-4.96%
Payment In lieu of Taxes	\$62,150.00	\$0.00	-\$62,150.00	-100.00%
Categorical Aid Federal	\$1,456,730.00	\$1,310,121.00	-\$146,609.00	-10.06%
Total Federal Budget	\$1,518,880.00	\$1,310,121.00	-\$208,759.00	-13.74%
Non-Revenue Receipts	\$2,436.00	\$0.00	-\$2,436.00	0.00%
Bond Proceeds	\$0.00	\$0.00	\$0.00	0.00%
Transfers From Other Funds	\$0.00	\$0.00	\$0.00	0.00%
Total Other Financing Sources Budget	\$2,436.00	\$0.00	-\$2,436.00	-100.00%
Prior Year Balances Budget	\$4,056,072.00	\$3,872,300.00	-\$183,772.00	-4.53%
TOTAL REVENUE BUDGET	\$50,876,342.00	\$51,088,536.00	\$212,194.00	0.42%

			ADOPTED	AMENDED		DEPT	ADMIN	ADOPTED
FY/2022	FY/2023	FY/2024	FY/2025	FY/2025	2025/02	FY/2026	FY/2026	FY/2026
EXPENSE	EXPENSE	EXPENSE	BUDGET	BUDGET	ACTUAL	REQUEST	RECOMMENDS	BUDGET

BOARD OF SUPERVISORS	127,380	147,784	172,157	173,472	183,727	98,781	195,300	195,300	
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012010	3500	Travel (Convention&Education)		
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GENERAL FUND EXPENDITURES

	FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED	2025/02	DEPT	ADMIN	ADOPTED
	EXPENSE	EXPENSE	EXPENSE	FY/2025	FY/2025	ACTUAL	FY/2026	FY/2026	FY/2026
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
	COUNTY ADMINISTRATOR								
012010-5801	Dues & Assoc. Memberships	1,713	1,314	1,327	2,000	1,707	1,500	1,500	
012010-7002	Furniture & Fixtures			750	750	120	750	750	
	--TOTAL DEPARTMENT--	366,590	395,605	362,732	379,892	322,352	393,426	393,426	
	COUNTY ATTORNEY								
012040									
012040-3002	Professional Services	95,511	93,008	74,063	100,000	88,460	100,000	100,000	
012040-3003	Tax Parcel Surveys			9,844					
012040-3010	Professional Svcs BB Network								
012040-3011	Professional Svcs Amici Curi								
012040-3015	ACP Legal Defense	1,446							
012040-3016	Legal Defense Deductible - V	24,141							
012040-3020	Case Settlement Expense		2,000						
012040-5411	Books and Subscriptions								
012040-5508	Travel (Convention & Educati								
012040-5801	Dues and Memberships								
	--TOTAL DEPARTMENT--	121,098	95,008	83,907	100,000	88,460	100,000	100,000	
	***COMMISSIONER OF THE REVEN								
012090									
012090-1001	Salaries & Wages	178,111	187,018	200,853	200,073	172,176	206,611	206,611	
012090-1003	Part-time Salaries			2,457					
012090-2001	FICA	13,528	14,209	15,200	15,306	12,484	15,806	15,806	
012090-2002	Retirement-VRS	9,412	9,414	4,959	21,548		22,252	22,252	
012090-2005	Hospital/Medical Plans	33,456	33,739	38,871	39,804	36,320	43,584	43,584	
012090-2006	Group Insurance	2,387	2,506	2,686	2,681	2,032	2,438	2,438	
012090-2009	Hybrid Disability VLDP	830	892	1,337	1,481	1,274	1,529	1,529	
012090-2011	Worker's Compensation	2,698	2,491	3,195	2,698	3,580	3,580	3,580	
012090-2013	VRS Retirement Hybrid Plan	11,929	12,037	18,035	5,002	23,605	7,231	7,231	
012090-3002	Professional Services(ESD)	828	886	948	950	948	950	950	
012090-3003	Construction Assessment Serv		8,160	6,113	9,000	6,505	9,000	9,000	
012090-3004	Repairs and Maintenance	95	95		400		400	400	
012090-3009	Government Services (DMV)								
012090-3015	Professional Service-Softwar	4,463	4,686	5,084	4,700		5,500	5,500	
012090-5201	Postal Services	3,868	3,622	2,322	3,500	3,118	5,500	5,500	
012090-5203	Telecommunications	44	102	191	100	112	100	100	
012090-5401	Office Supplies	6,460	7,478	9,418	5,500	3,362	6,000	6,000	
012090-5413	Other Operating Supplies	53		2,997	9,800	8,702	10,500	10,000	
012090-5501	Travel (Mileage)		219	20	550		600	600	
012090-5503	Travel (Subsistence & Lodgin	515			1,100		1,200	500	
012090-5504	Travel (Convention & Educati	275	250	120	800	725	1,200	800	
012090-5801	Dues & Assoc. Memberships	770	750	375	700	400	800	800	
012090-7007	Data Processing Equipment								
	--TOTAL DEPARTMENT--	269,722	288,554	315,181	325,693	275,343	344,781	343,181	
	REASSESSMENT								
012100									
012100-1003	Part-Time Clerical Salaries	18,000							
012100-2001	FICA								
012100-3002	Professional Services	155,958			402,000	189,000	146,373	146,373	
012100-3007	Advertising								

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GENERAL FUND EXPENDITURES

	FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED	2025/02	DEPT	ADMIN	ADOPTED
	EXPENSE	EXPENSE	EXPENSE	FY/2025	FY/2025	ACTUAL	FY/2026	FY/2026	FY/2026
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
	REASSESSMENT								
012100-5201	Postal Services	11,404			5,000		10,000	10,000	
012100-5203	Telecommunications								
012100-5401	Office Supplies	1,100			2,000	97	5,000	5,000	
012100-5501	Travel (Mileage)								
012100-7002	Furniture & Fixtures								
012100-7007	Computer Aided Appraisal Sys								
	--TOTAL DEPARTMENT--	186,462			409,000	189,097	161,373	161,373	
	*** BOARD OF EQUALIZATION **								
012110									
012110-1001	Salaries & Wages	2,175					3,500	3,500	
012110-1007	Clerical Salaries								
012110-2001	FICA	166					268	268	
012110-2011	Worker's Compensation								
012110-5501	Travel (Mileage)								
	--TOTAL DEPARTMENT--	2,341					3,768	3,768	
	TREASURER								
012130									
012130-1001	Salaries & Wages	191,676	203,868	217,740	230,313	230,313	170,675	218,188	218,188
012130-1002	Overtime	947							
012130-1008	Unemployment Benefits								
012130-2001	FICA	14,410	15,139	16,185	17,619	17,619	12,426	16,691	16,691
012130-2002	Retirement - VRS	19,731	19,737	21,093	24,805	24,805	12,489	23,499	23,499
012130-2005	Hospital/Medical Plans	34,026	35,962	38,878	39,636	39,636	25,450	30,540	30,540
012130-2006	Group Insurance	2,534	2,732	2,918	2,942	2,942	1,974	2,678	2,678
012130-2009	Hybrid Disability VLDP	210	270	288	332	332	380	625	625
012130-2011	Worker's Compensation	2,890	2,682	3,455	2,890	2,890	3,913	3,913	3,913
012130-2013	VRS Retirement Hybrid Plan	3,038	3,647	3,882	1,122	1,122	6,414	2,958	2,958
012130-3002	Professional Services	828	986	1,043	1,250	1,250	1,022	1,250	1,250
012130-3004	Repairs & Maintenance								
012130-3005	Maintenance Service Contract	1,554	2,018	2,439	2,000	2,000	1,018	2,000	2,000
012130-3006	Printing & Binding								
012130-3007	Advertising	200			250	250	250	250	250
012130-3009	Government Services (VITA)								
012130-3125	Investment Services	5,452	11,751	1,283	12,000	12,000	12,000	12,000	12,000
012130-5201	Postal Services	31,077	34,140	37,736	36,000	36,000	22,379	38,000	38,000
012130-5203	Telecommunications	7	34	95	30	30	82	60	60
012130-5306	Surety Bonds								
012130-5401	Office Supplies	2,566	4,042	2,363	3,000	3,000	1,432	3,500	3,500
012130-5411	Books & Subscriptions		180	240	240	240	180	240	240
012130-5413	Other Operating Expenses	198	258	149	500	500	500	500	500
012130-5416	Decals/Tax Tkts./Dog Tags	11,645	10,803	10,846	12,500	12,500	7,125	13,000	13,000
012130-5420	Delinquent Personal Prop.Col	33,450	35,350	34,225	36,000	36,000	19,265	36,000	36,000
012130-5425	Credit Card Fees								
012130-5501	Travel (Mileage)		76		200	200	147	200	200
012130-5503	Travel (Subsistence & Lodgin				600	600	600	600	600
012130-5504	Travel (Convention & Educati	655	600	690	1,000	1,000	135	2,000	2,000
012130-5801	Dues & Assoc. Memberships	800	950	825	950	950	750	950	950
012130-7002	Drop Box for Tax Payments								
	--TOTAL DEPARTMENT--	357,894	385,225	396,373	426,179	426,179	287,506	409,642	409,642

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GENERAL FUND EXPENDITURES

		FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED	2025/02	DEPT	ADMIN	ADOPTED
		EXPENSE	EXPENSE	EXPENSE	FY/2025	FY/2025	ACTUAL	FY/2026	FY/2026	FY/2026
					BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
012150	***FINANCE & ACCOUNTING***									
012150-1001	Salaries & Wages	216,550	199,642	226,047	239,806	294,696	254,449	241,429	241,429	
012150-1002	Overtime	409	553	548	1,000	1,000		1,000	1,000	
012150-1004	New Position									
012150-2001	FICA	15,323	14,040	16,128	18,422	22,621	18,610	18,546	18,546	
012150-2002	Retirement- VRS	16,305	8,730	13,554	25,827	25,827	10,431	26,002	26,002	
012150-2005	Hospital/Medical Plans	30,696	36,840	36,329	34,505	47,944	34,007	33,744	33,744	
012150-2006	Group Insurance	2,842	2,652	3,033	3,214	3,214	2,815	2,849	2,849	
012150-2009	Hybrid Disability VLDP	681	1,035	920	739	739	1,048	1,410	1,410	
012150-2011	Worker's Compensation	3,191	2,984	3,637	3,192	4,073	4,073	4,073	4,073	
012150-2013	VRS Retirement Hybrid Plan	9,652	13,971	12,407	2,496	2,496	20,042	6,667	6,667	
012150-3002	Professional Services	12,802	10,700	17,199	19,425	19,425	16,119	22,140	22,140	
012150-3005	Maintenance Service Contract	31,433	35,040	38,038	42,500	42,500	39,178	42,500	42,500	
012150-5201	Postal Services	786	1,302	1,308	1,000	1,000	1,348	1,750	1,750	
012150-5401	Office Supplies	2,347	3,198	2,506	2,900	2,900	2,471	3,100	3,100	
012150-5413	Other Operating Supplies	616	1,004	1,077	1,500	1,500	515	1,500	1,500	
012150-5430	Employee Appreciation			664	1,000	1,000	33	1,000	1,000	
012150-5501	Travel (Mileage)							100	100	
012150-5503	Travel (Subsistence & Lodgin			40						
012150-5504	Travel (Convention & Educati		27		1,500	1,500	355	1,500	1,500	
012150-5801	Dues and Association Members	710	515	605	650	650	500	1,000	1,000	
012150-7002	Furniture & Fixtures				1,000	1,000	180	500	500	
	--TOTAL DEPARTMENT--	344,343	332,233	374,040	400,676	474,085	406,174	410,810	410,810	
012180	***TECHNOLOGY***									
012180-1001	Salaries and Wages	109,291	106,946	118,129	127,730	131,717	111,030	131,717	131,717	
012180-1004	New Position									
012180-2001	FICA	7,616	7,345	8,522	9,771	9,771	8,000	10,076	10,076	
012180-2002	Retirement-VRS	7,341	7,344	7,801	13,757	13,757	6,353	14,186	14,186	
012180-2005	Hospital/Medical Plan	21,072	18,579	20,906	21,504	24,847	19,670	23,604	23,604	
012180-2006	Group Insurance	1,459	1,419	1,564	1,712	1,712	1,295	1,554	1,554	
012180-2009	Hybrid Disability VLDP	397	356	414	438	438	376	451	451	
012180-2011	Worker's Compensation	1,872	1,665	2,084	1,873	2,453	2,453	2,453	2,453	
012180-2013	VRS Retirement Hybrid Plan	5,625	4,805	5,588	1,479	1,479	7,119	2,133	2,133	
012180-3002	Professional Services	110		2,526	2,500	2,500	2,526	2,500	2,500	
012180-3004	Repairs and Maintenance	5,156	402	2,768	3,000	3,000	2,567	3,000	3,000	
012180-3005	Maintenance Service Contract	74,512	77,386	68,178	96,962	96,962	69,469	170,270	170,270	
012180-3160	Parcel Maintenance-GIS	6,429	8,933	8,093	8,500	8,500	6,071	8,500	8,500	
012180-3170	Data Development-GIS	3,150	2,000		3,500	3,500		3,500	3,500	
012180-5203	Telecommunications (T-1)	17,598	17,965	17,444	21,500	21,500	14,697	21,500	18,000	
012180-5204	Telecommunications; PRI,OPX,	15,449	13,060	12,056	16,500	16,500	10,333	16,500	15,000	
012180-5205	Telecommunications Web GIS H	7,560	7,560	7,560	7,950	7,950		7,000	7,000	
012180-5207	Books and Subscriptions			95	200	200		200	200	
012180-5401	Office Supplies	37	470	233	250	250	40	250	250	
012180-5413	Other Operating Supplies	173	41	522	750	750	614	750	750	
012180-5414	Software	3,749			3,500	3,500		3,500	3,500	
012180-5504	Travel(Convention & Educatio	50	600	592	1,000	1,000		1,000	600	
012180-5618	School Long Distance-Reimbur	21	185	133	150	150	177	150	150	
012180-5619	DSS Long Distance-Reimbursab	252	452	899	1,200	1,200	484	1,200	1,000	

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GENERAL FUND EXPENDITURES

	FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED	2025/02	DEPT	ADMIN	ADOPTED
	EXPENSE	EXPENSE	EXPENSE	FY/2025	FY/2025	ACTUAL	FY/2026	FY/2026	FY/2026
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
	TECHNOLOGY								
012180-5801	Dues and Association Members	400	100	50	200	200	25	200	200
012180-7007	Computer Equipment	6,916	10,471	24,889	21,650	21,650	16,992	21,650	21,650
	--TOTAL DEPARTMENT--	296,235	288,084	311,046	367,576	375,486	280,291	447,844	442,244
	LAND USE PANEL								
012240									
012240-1001	Salaries & Wages	825	810	979	1,000	1,000	933	5,200	5,200
012240-1003	Part-time Salaries								
012240-2001	FICA	63	62	75	77	77	71	400	400
012240-5201	Postal Services								
	--TOTAL DEPARTMENT--	888	872	1,054	1,077	1,077	1,004	5,600	5,600
	GENERAL & FINANCIAL ADMINIS	1,945,573	1,785,581	1,844,333	2,001,093	2,521,683	1,850,227	2,277,244	2,270,044
013000	BOARD OF ELECTIONS								
013010	***BOARD OF ELECTIONS***								
013010-1008	Unemployment Benefits								
013010-1010	Remuneration-Elec.Brd.&Poll	23,426	48,345	77,830	29,087	60,587	32,655	30,000	30,000
013010-2001	FICA	564	560	595	2,225	4,635	502	2,295	2,295
013010-3002	Prof. Services (Polling plac								
013010-3007	Advertising	183	389	866	500	750	204	500	500
013010-5201	Postal Services	3,143	2,466	5,255	1,500	5,000	3,171	2,400	2,400
013010-5203	Telecommunications					91			
013010-5401	Office Supplies	6,767	9,029	16,289	6,000	14,000	9,788	7,000	7,000
013010-5413	Other (Voting Machines)	22,679	21,303	32,813	22,000	39,830	25,914	25,000	25,000
013010-5501	Travel (Mileage)	1,699	3,577	4,491	3,000	4,400	2,165	3,000	3,000
013010-5503	Travel (Subsistence & Lodgin	368	391	1,032	600	920	902	800	800
013010-5504	Travel (Convention & Lodging	300	819	1,372	1,500	1,500	1,722	1,500	1,500
013010-5801	Dues & Assoc. Memberships	180	200	200	200	200	200	250	250
013010-7040	CARES ACT - 2020 Pres. Elect								
013010-7041	CTCL COVID-19 Grant								
013010-7042	USC Democracy Grant-Voting A								
	--TOTAL DEPARTMENT--	59,309	87,079	140,743	66,612	131,822	77,314	72,745	72,745
013020	***REGISTRAR***								
013020-1001	Salaries & Wages	112,599	118,229	196,117	197,547	203,474	169,719	203,474	203,474
013020-1002	Overtime	1,554	3,135	15,019	4,325	12,000	5,889	6,000	6,000
013020-1003	Part-time Salaries	3,888	600	126			500	500	500
013020-1004	New Chief Deputy Registrar								
013020-2001	FICA	8,475	8,749	11,621	16,031	16,261	12,907	16,063	16,063
013020-2002	Retirement - VRS	9,046	9,049	9,612	21,276	21,276	7,811	9,373	9,373
013020-2005	Hospital/Medical Plans	18,900	19,117	32,257	30,780	35,634	28,120	33,744	33,744
013020-2006	Group Insurance	1,509	1,584	2,626	2,647	2,647	2,001	2,401	2,401
013020-2009	Hybrid Disability VLDP	311	334	953	837	837	718	862	862
013020-2011	Worker's Compensation	1,718	1,511	3,298	1,719	3,533	3,533	3,533	3,533
013020-2013	VRS Retirement Hybrid Plan	4,511	4,512	4,511	2,826	2,826	11,566	16,617	16,617
013020-3007	Advertising		342	358	500	750	204	500	500

			ADOPTED	AMENDED		DEPT	ADMIN	ADOPTED
FY/2022	FY/2023	FY/2024	FY/2025	FY/2025	2025/02	FY/2026	FY/2026	FY/2026
EXPENSE	EXPENSE	EXPENSE	BUDGET	BUDGET	ACTUAL	REQUEST	RECOMMENDS	BUDGET

BOARD OF ELECTIONS	229,126	263,103	425,708	355,370	441,755	326,059	376,982	376,982	
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GENERAL DISTRICT COURT								
Part-time Salaries								
FICA								
Repairs and Maintenance	422	202	409	450	450	424	450	450
Attorney Fees	4,614	1,129	4,119	4,000	4,000	2,213	4,000	4,000
Telecommunications	10	22	30	50	50	33	50	50
Office Supplies	421	198	126	400	400	186	400	400
Dues & Assoc. Memberships		50	50	80	80	50	100	100
Machinery & Equipment	2,391	1,878	2,611	1,829	1,829	755	1,829	1,829
--TOTAL DEPARTMENT--	7,858	3,479	7,345	6,809	6,809	3,661	6,829	6,829

021030	****MAGISTRATE****					
021030-3004	Repairs and Maintenance					
021030-5203	Telecommunications	25	25	1	25	25
021030-5401	Office Supplies					

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GENERAL FUND EXPENDITURES

	FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED	2025/02	DEPT	ADMIN	ADOPTED
	EXPENSE	EXPENSE	EXPENSE	FY/2025	FY/2025	ACTUAL	FY/2026	FY/2026	FY/2026
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
021030-5411	****MAGISTRATE****								
021030-7002	Books & Subscriptions			150	150		150	150	
	Furniture & Fixtures								
	--TOTAL DEPARTMENT--			175	175	1	175	175	
021040	***COURT SERVICES/VJCCCA***								
021040-3020	Detention Home (Court Servic	28,779	117,551	42,216	50,000	72,165	50,000	50,000	
021040-3022	Outreach Detention (VJCCCA)	12,318	5,544	2,557	3,566	2,047	3,566	3,566	
021040-3023	Group Homes (VJCCCA)			10,360	12,000	1,575	12,000	12,000	
021040-3025	Refund to State (VJCCCA)	984			3,395	3,395			
021040-3027	EPICS Grant Match (to Amhers								
	--TOTAL DEPARTMENT--	42,081	123,095	55,133	65,566	79,182	65,566	65,566	
021050	***J & D DISTRICT COURT***								
021050-3002	Professional Services								
021050-3004	Repairs and Maintenance			100	100		100	100	
021050-3005	Maintenance Service Contract								
021050-3012	Attorney Fees						2,020	2,020	
021050-5201	Postal Services	100	114	120	119		130	130	
021050-5203	Telecommunications	17	68	97	100	61	100	100	
021050-5401	Office Supplies		134	108	200	226	200	200	
021050-5411	Books & Subscriptions								
021050-5413	Other Operating Expenses								
021050-5504	Travel (Convention & Educati	168	940	1,000	1,000		1,000	1,000	
021050-5801	Dues & Assoc. Memberships	298	469	50	400	93	400	400	
021050-7001	Machinery & Equipment	2,590	2,379	2,177	2,274	1,719	2,274	2,274	
021050-7002	Furniture & Fixtures	481	205	1,424	600	450	600	600	
	--TOTAL DEPARTMENT--	3,654	4,309	3,976	4,793	2,549	6,824	6,824	
021060	***CLERK OF CIRCUIT COURT***								
021060-1001	Salaries & Wages	234,537	259,942	285,358	287,709	247,035	301,242	301,242	
021060-1003	Part Time Salaries								
021060-1004	Backscanning Wages (TTF)								
021060-2001	FICA	16,884	17,907	19,834	22,010	16,953	23,045	23,045	
021060-2002	Retirement-VRS	12,856	12,991	13,813	30,986	11,224	13,469	13,469	
021060-2005	Hospital/Medical Plans	37,141	51,117	58,433	58,080	51,930	62,316	62,316	
021060-2006	Group Insurance	3,129	3,483	3,824	3,855	2,915	3,555	3,555	
021060-2009	Hybrid Disability VLDP	1,052	1,247	1,402	1,231	1,057	1,290	1,290	
021060-2011	Worker's Compensation	3,443	3,235	4,325	3,443	4,932	4,932	4,932	
021060-2013	VRS Retirement Hybrid Plan	15,261	16,824	18,918	4,157	18,845	24,456	24,456	
021060-3002	Professional Services	5,246	2,719	5,085	3,950	908	3,950	3,950	
021060-3004	Repairs and Maintenance	110	85		200		200	200	
021060-3005	Maintenance Service Contract	13,699	13,821	13,574	16,415	12,425	16,415	16,415	
021060-3006	Printing & Binding	169			300		300	300	
021060-3012	Attorney Fees			120	750	1	750	750	
021060-3160	Library of Va. Grant 2024FY-					15,028			
021060-3161	Library of VA CCRP 2022FY-10			31,184					
021060-3162	Library of VA 2021FY-44 CCRP	22,197							
021060-3163	Library of VA CCRP 2023FY-03			18,529					

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GENERAL FUND EXPENDITURES

	FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED	2025/02	DEPT	ADMIN	ADOPTED
	EXPENSE	EXPENSE	EXPENSE	FY/2025	FY/2025	ACTUAL	FY/2026	FY/2026	FY/2026
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
	CLERK OF CIRCUIT COURT								
021060-3164	Library of Va Grant 2025FY-0				18,758				
021060-5201	Postal Services	3,562	1,982	2,332	4,000	4,000	1,677	4,000	4,000
021060-5203	Telecommunications	57	83	149	100	100	116	100	100
021060-5401	Office Supplies	4,016	4,008	4,305	4,000	4,000	2,944	4,000	4,000
021060-5411	Microfilming								
021060-5417	Record Books								
021060-5504	Travel (Conventions & Educat		242	253	200	200	200	200	
021060-7007	Computer Equipment	1,607	1,778	3,162	1,800	1,800	1,587	1,800	1,800
021060-7040	Library of VA Grant 2018FY-6								
021060-7041	A/V Maintenance and Repair			9,416	9,887	9,887	7,599	9,887	9,887
	--TOTAL DEPARTMENT--	374,966	391,464	494,016	453,073	504,447	397,176	475,907	475,907
021070	***RECOVERY COURT***								
021070-1001	Salaries & Wages								
021070-1002	Recovery Court Coordinator S			45,926	55,265	55,265	68,649	71,600	71,600
021070-2001	FICA/Recovery Court Fringe B			9,890	16,579	16,579	15,340	21,860	21,860
021070-3002	Professional Services			11,878	46,870	46,870	13,943	46,870	46,870
021070-3019	Outreach (Sober Living Housi			660	9,000	9,000	1,716	9,000	9,000
021070-5401	Office Supplies			3,523	19,660	19,660	2,920	18,250	18,250
021070-5501	Travel (Mileage)			979	4,620	4,620	3,756	4,620	4,620
021070-5503	Telecommunications				2,500	2,500		2,500	2,500
021070-5504	Travel (Convention & Educati				8,370	8,370	3,810	8,370	8,370
021070-5505	Travel (Program Clients)			500	8,750	8,750	675	8,750	8,750
021070-5801	Dues & Assoc. Memberships				180	180	60	180	180
021070-7002	Furniture & Fixtures			871					
021070-7007	Computer Equipment			2,070					
	--TOTAL DEPARTMENT--			76,297	171,794	171,794	110,869	192,000	192,000
	COURTS	502,335	598,979	727,217	793,167	870,377	673,992	864,320	851,549
022000	COMMONWEALTH'S ATTORNEY								
022010	***COMMONWEALTH ATTORNEY***								
022010-1001	Salaries & Wages	380,552	428,179	385,361	457,854	460,353	380,928	470,097	470,097
022010-1002	ACA Supplement & Benefits								
022010-1003	Part-time Salaries		11,058	28,358		25,000	21,389	25,000	25,000
022010-1004	CA Salary Increase & Benefit								
022010-1006	Wages/Victim Witness Grant	56,417	59,390	67,045	67,645	67,645	59,402	67,645	67,645
022010-1007	MOU in Lieu of FT ACA								
022010-1008	Unemployment Benefits								
022010-2001	FICA	28,893	33,594	31,700	35,026	35,026	30,766	35,962	35,962
022010-2002	Retirement-VRS	3,136			49,311	49,311			
022010-2005	Hospital/Medical Plans	25,997	23,767	9,191	18,468	18,468	7,650	9,180	9,180
022010-2006	Group Insurance	4,999	5,437	4,986	6,135	6,135	4,339	5,435	5,435
022010-2009	Hybrid Disability VLDP	2,880	2,930	2,952	3,388	3,388	2,721	3,408	3,408
022010-2011	Worker's Compensation	5,045	4,838	7,443	5,046	8,315	8,315	8,315	8,315
022010-2013	VRS Retirement Hybrid Plan	41,161	39,532	39,828	16,025	16,025	48,614	65,727	65,727

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GENERAL FUND EXPENDITURES

	FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED	2025/02	DEPT	ADMIN	ADOPTED
	EXPENSE	EXPENSE	EXPENSE	FY/2025	FY/2025	ACTUAL	FY/2026	FY/2026	FY/2026
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
	COMMONWEALTH ATTORNEY								
022010-3002	Professional Services	500							
022010-3005	Maintenance Service Contract		595	595	595	595	595	595	
022010-5201	Postal Services	332	292	299	500	500	268	500	500
022010-5203	Telecommunications	70	123	254	85	85	176	85	85
022010-5401	Office Supplies	6,125	5,395	3,765	4,500	9,930	3,171	4,500	4,500
022010-5411	Books & Subscriptions	1,710	1,173	1,173	2,000	2,000	2,000	2,000	2,000
022010-5413	Other Operating Supplies (VW	5,127	4,176	226	1,000	1,000	3,591		
022010-5415	Other Equipment (VWPG)								
022010-5418	Other Asset Forfeitures								
022010-5419	Expense (Asset Forfeiture)	2,662	264			30,631	1,321		
022010-5420	Expense (Federal Asset Forfe								
022010-5501	Travel (Mileage)						1,000	1,000	
022010-5504	Travel (Convention & Educati	8,531	5,275	4,067	5,000	5,000	7,690	6,000	6,000
022010-5506	Travel(Victim Witness Grant)	270	1,428		118	118	775		
022010-5510	Witness Expenses								
022010-5801	Dues & Assoc. Memberships	2,250	2,260	1,620	2,250	2,250	2,215	2,250	2,250
022010-7001	Machinery & Equipment	1,100	3,482		1,890	1,890	1,890	1,890	
022010-7002	Furniture & Fixtures	500		158	750	750	472	750	750
022010-7007	Computer Equipment								
022010-7030	DCJS Grant 10675 2020-VD-BX-	2,237	11,351						
	--TOTAL DEPARTMENT--	580,494	643,944	589,021	677,586	744,415	586,398	710,339	710,339
	COMMONWEALTH'S ATTORNEY	580,494	643,944	589,021	677,586	744,415	586,398	710,339	710,339
031000	LAW ENFORCEMENT								
031020	***SHERIFF***								
031020-1001	Salaries & Wages	966,308	988,996	1,220,946	1,461,713	1,461,713	1,059,443	1,350,348	1,350,348
031020-1002	Overtime	20,788	39,716	37,815	30,000	30,000	6,897	15,000	15,000
031020-1003	Forest Cooperative Agreement	4,521	2,340	1,000		4,400	4,050		
031020-1004	Salaries-COPS Positions								
031020-1005	Courtroom Security	41,273	39,124	40,852	49,088	49,088	39,318	51,545	51,545
031020-1006	Courthouse Security Wages	102,852	92,000	128,114	157,050	157,050	134,801	161,762	161,762
031020-1007	Overtime -Dispatch Holiday/R				15,000	15,000	14,444	20,000	20,000
031020-1008	Unemployment Benefits								
031020-1009	Local Drug Enforcement posit	38,673	63,934	83,577	50,000	68,220	99,767	119,720	119,720
031020-1010	New-FT Speed Enforcement Off					65,215		54,003	54,003
031020-1011	IBR/Evidence Clerk			14,231		43,975	36,646	43,975	43,975
031020-1012	VDOT Agreement Wages - Rt. 6	5,402							
031020-1013	DEA Task Force OT Grant			397		12,030	15,357		
031020-1014	DCJS Sheriff's TDO/ECO Trans			4,715		3,133	4,989		
031020-2001	FICA	86,263	88,810	113,489	132,697	132,697	103,714	128,054	128,054
031020-2002	Retirement-VRS	116,492	123,008	152,779	197,906	197,906	141,634	176,112	176,112
031020-2005	Hospital/Medical Plans	198,672	193,691	272,440	306,996	321,891	278,865	346,488	346,488
031020-2006	Group Insurance	14,817	16,142	20,772	24,623	24,623	17,904	23,006	23,006
031020-2009	Hybrid Disability VLDP	1,117	1,091	1,854	1,851	1,851	1,496	1,929	1,929
031020-2011	Worker's Compensation	16,663	14,393	23,860	14,740	24,553	24,553	24,553	24,553

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GENERAL FUND EXPENDITURES

	FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED	2025/02	DEPT	ADMIN	ADOPTED
	EXPENSE	EXPENSE	EXPENSE	FY/2025	FY/2025	ACTUAL	FY/2026	FY/2026	FY/2026
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
SHERIFF									
031020-7035			291,202			1,933			
031020-7036			3,078						
031020-7037						2,830			
031020-7038	56,244		41,141	54,269	77,614	46,495	55,896	55,896	
031020-7039									
031020-7040									
031020-7041	43,687								
031020-7042	2,004								
031020-7043		2,622							
031020-7044		2,622							
031020-7045					40,960	15,570	10,960	10,960	
031020-7046									
031020-7047									
031020-7048		2,622							
031020-7049		55,545	71,669	72,726	104,959	60,271	72,369	72,369	
031020-7050	900	900	1,800	2,500	2,500		1,250	1,250	
031020-7055									
031020-7057									
031020-7060				250	250				
031020-8002									
--TOTAL DEPARTMENT--	1,899,457	1,964,395	2,872,695	2,833,173	3,172,268	2,431,023	3,009,060	3,009,060	
LAW ENFORCEMENT	1,899,457	1,964,395	2,872,695	2,833,173	3,172,268	2,431,023	3,009,060	3,009,060	
032000	FIRE & RESCUE SERVICES								
032010	**PUBLIC SAFETY & EMERGENCY								
032010-1001	Salaries & Wages	273,483	334,149	426,032	457,933	471,705	375,391	471,705	471,705
032010-1002	Part-time Wages								
032010-1003	Overtime	63,013	63,372	62,568	30,000	44,307	37,122	30,000	30,000
032010-1004	New-Emergency Comm. Supervis								
032010-1005	PSAP Grant Staff Bonus Pay			31,250					
032010-2001	FICA	24,797	29,411	37,621	37,327	37,327	30,315	38,380	38,380
032010-2002	Retirement-VRS	8,284	13,668	22,628	49,319	49,319	18,838	50,803	50,803
032010-2005	Hospital/Medical Plans	70,628	69,446	80,892	98,664	113,664	83,585	108,048	108,048
032010-2006	Group Insurance	3,679	4,143	5,204	6,136	6,136	4,431	5,566	5,566
032010-2009	Hybrid Disability VLDP	1,708	1,615	1,624	3,389	3,389	1,484	1,847	1,847
032010-2011	Worker's Compensation	7,752	6,914	7,598	7,752	10,011	10,011	10,011	10,011
032010-2013	VRS Retirement Hybrid Plan	24,684	21,791	21,917	5,089	5,089	24,624	8,734	8,734
032010-2020	Non-deductible Moving Expens								
032010-3002	Professional Services				500	500	394	2,250	2,250
032010-5203	Telecommunications	1,587	1,360	2,051	3,720	3,720	2,012	3,800	3,800
032010-5401	Office Supplies	2,290	5,585	9,131	6,000	6,000	4,700	8,000	8,000
032010-5409	Emergency Equipment	401	8,133	2,418	2,000	2,000	3,905	3,000	3,000
032010-5410	Uniforms	208	826	2,224	2,200	2,200	4,018	3,200	3,200
032010-5411	Books/Subscriptions	120	115	25	180	180	244	750	750
032010-5504	Travel (Convention & Educati	340	2,961	6,959	8,000	11,306	6,174	10,000	10,000

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GENERAL FUND EXPENDITURES

	FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED	2025/02	DEPT	ADMIN	ADOPTED
	EXPENSE	EXPENSE	EXPENSE	FY/2025	FY/2025	ACTUAL	FY/2026	FY/2026	FY/2026
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
	**PUBLIC SAFETY & EMERGENCY								
032010-5508	Dispatcher Training	6,380	8,346	9,388	10,000	8,659	12,000	12,000	
032010-5801	Dues/Associations	893	935	972	1,200	1,262	2,000	2,000	
032010-7020	VDEM Emergency Mgt Performan								
032010-8225	Disaster/Emergency Expenses								
032010-8235	Safety Program								
032010-8300	Debt Collection								
	--TOTAL DEPARTMENT--	490,247	572,770	730,502	729,409	617,169	770,094	770,094	
	EMERGENCY SERV.COUNCIL								
032020	Disability Insurance	33,008	34,431	35,533	36,000	35,508	36,000	36,000	
032020-2007	Line of Duty (State Mandate)	40,128	40,128	39,213	40,128	40,239	40,500	40,500	
032020-3001	Professional Health Services								
032020-5407	Maintenance (Communication E								
032020-5415	Gas, Oil, Grease - Fire & Re	40,626	51,972	38,869	55,000	20,269	55,000	50,000	
032020-5646	Remittance of Tower Rent to								
032020-5647	Local EMS	450,000	450,000	495,962	497,151	497,151	553,103	553,103	
032020-5648	Fire Fund	60,793	59,279	66,524	75,721	75,721			
032020-5650	Four For Life Funds	17,926	19,030	18,322	18,153	18,153			
032020-5655	Contribution-Wintergreen Vol								
032020-5660	Volunteer Stipend								
032020-5665	Oxygen Cylinders								
032020-7007	Generators								
	--TOTAL DEPARTMENT--	642,481	654,840	694,423	628,279	687,041	684,603	679,603	
	E-911 PROGRAM								
032030	Salaries & Wages	78,649	82,581	87,721	88,444	79,592	95,510	95,510	
032030-1001	Overtime								
032030-1003	Part-time Salaries								
032030-1008	Unemployment Benefits		92						
032030-2001	FICA	5,947	6,239	6,635	6,766	6,026	7,307	7,307	
032030-2002	Retirement-VRS	9,469	9,472	10,062	9,525	8,572	10,286	10,286	
032030-2005	Hospital/Medical Plan	8,364	8,440	9,348	9,276	8,450	10,140	10,140	
032030-2006	Group Insurance	1,054	1,107	1,175	1,185	939	1,128	1,128	
032030-2011	Worker's Compensation	1,512	1,305	1,589	1,513	1,908	1,908	1,908	
032030-2013	VRS Retirement Hybrid Plan								
032030-3002	Professional Services				1,500	1,500	1,500	1,500	
032030-3004	Repairs & Maint.(Signs/Plate	7,276	2,871	6,709	6,000	2,987	7,000	7,000	
032030-3005	Maintenance Service Contract	264,117	319,267	357,374	421,200	298,963	438,500	438,500	
032030-3006	Printing & Binding				3,000	3,000	4,000		
032030-3007	Advertising								
032030-3016	Contractual Services	36,040	26,332	46,483	63,300	61,587	63,300	63,300	
032030-5101	Electrical Service(Radio Tow	4,495	4,891	5,435	5,800	4,477	6,200	6,200	
032030-5102	Generator Fuel& Maintenance	11,450	17,759	36,513	31,000	17,098	36,500	36,500	
032030-5201	Postal Services	130	46	418	150	131	450	200	
032030-5203	Telecommunications (Routine)	2,307	2,639	2,565	3,200	2,601	3,200	3,200	
032030-5204	Telecommunications (E-911 Tr	7,012	9,139	9,305	9,400	7,886	9,500	9,500	
032030-5205	Telecommunications(Remote Di								
032030-5400	Dispatch Ctr. Supplies								

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GENERAL FUND EXPENDITURES

	FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED	2025/02	DEPT	ADMIN	ADOPTED
	EXPENSE	EXPENSE	EXPENSE	FY/2025	FY/2025	ACTUAL	FY/2026	FY/2026	FY/2026
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
	E-911 PROGRAM								
032030-5401	Office Supplies	40	2,039	200	200	53	200	200	
032030-5410	Uniforms								
032030-5411	Books & Subscriptions								
032030-5413	Other Operating Supplies	226	243	88	750	502	750	250	
032030-5501	Travel (Mileage)			100	100		100		
032030-5504	Travel (Convention & Educati	657	601	826	1,500	513	1,500	1,500	
032030-5508	Travel (Dispatch Training)								
032030-5801	Dues & Assoc. Memberships	483	442	496	550	692	575	575	
032030-7002	Furniture & Fixtures	1,788	360	1,600	1,600		1,600	1,600	
032030-7003	Communications Equipment	13,357	7,422	12,789	15,000	4,128	15,000	13,000	
032030-7007	E911 Equipment	954		2,279	5,000	11,814	7,500	6,000	
032030-8002	Lease/Rent (Hightop)								
032030-8003	Tower Site Lease (Sugarloaf)		8,000	12,360	12,360	10,180	12,731	12,731	
	--TOTAL DEPARTMENT--	455,327	501,248	609,449	698,319	529,099	736,385	728,035	
	FOREST FIRE SERVICE								
032040									
032040-5605	Forestry	20,986	20,986	20,986	20,986	20,095	20,986	20,986	
	--TOTAL DEPARTMENT--	20,986	20,986	20,986	20,986	20,095	20,986	20,986	
	PAID EMS								
032060									
032060-1001	Salaries and Wages	645,116	917,519	938,197	1,120,801	1,000,581	1,176,842	1,176,842	
032060-1002	Overtime								
032060-2001	Benefits - FICA, Medical	86,389	98,248	116,954	249,966	129,831	305,979	305,979	
032060-2011	Worker's Compensation	23,941	28,551		28,356	32,539	39,599	39,599	
032060-3002	Professional Services	10,000	10,000	10,000	16,000	10,000	16,000	16,000	
032060-3004	Billing Services (EMSC)	32,240	38,953	43,417	30,000	37,799	36,000	36,000	
032060-3007	Advertising	211	906	478	1,500		2,500	1,000	
032060-5100	Electrical Services								
032060-5404	Medical Supplies (County)	23,747	26,039	35,954	50,000	49,650	50,000	50,000	
032060-5407	Maintenance Supplies								
032060-5409	Communications	2,110	3,688	1,824	2,300	1,601	2,800	2,800	
032060-5410	Uniforms	1,267	4,710	3,188	6,500	3,488	4,500	4,500	
032060-5413	Other Operating Supplies	874	861	729	800	2,942	1,500	1,500	
032060-5414	Non-Contractual Expense						2,500	2,500	
032060-5415	Gas, Oil, Grease-County Ambu								
032060-5501	Mileage	8,735		20,826	25,000	10,518	15,000	15,000	
032060-5509	Training	380	1,161	730	15,000	3,150	15,000	10,000	
032060-5640	Nelson Rescue-Bunk Area Reno		31,309						
032060-5645	Nelson Station II	16,196	21,089	23,221	24,000	17,638	22,000	22,000	
032060-5646	Nelson Station II Vehicle Ex	10,680	33,844	24,186	40,000	17,587	44,000	40,000	
032060-7002	Furniture & Fixtures						2,000	2,000	
032060-7007	Computer Equipment	1,005	435		4,000	1,563	6,000	4,000	
032060-7008	Medical Equipment-Auto CPR		1,048	7	4,000	6,603	6,800	6,800	
032060-9901	Contingency								
	--TOTAL DEPARTMENT--	862,891	1,218,361	1,219,711	1,618,223	1,325,490	1,749,020	1,736,520	
	FIRE & RESCUE SERVICES	2,471,932	2,968,205	3,275,071	3,695,216	3,909,943	3,961,088	3,935,238	

	FY/2022	FY/2023	FY/2024	ADOPTED FY/2025	AMENDED FY/2025	2025/02	DEPT FY/2026	ADMIN FY/2026	ADOPTED FY/2026
	EXPENSE	EXPENSE	EXPENSE	BUDGET	BUDGET	ACTUAL	REQUEST	RECOMMENDS	BUDGET
P		1,689	39						
	8		8	60	60	12	30	30	
	969,234	1,173,589	1,393,372	1,591,920	1,591,920	1,326,600	1,712,458	1,712,458	
	969,242	1,175,278	1,393,419	1,591,980	1,591,980	1,326,612	1,712,488	1,712,488	
	969,242	1,175,278	1,393,419	1,591,980	1,591,980	1,326,612	1,712,488	1,712,488	
	212,025	198,791	211,182	271,199	271,199	213,780	283,387	283,387	
c									
a									
			22,733						
	225			300	300		300	300	
	16,109	14,900	17,630	20,747	20,747	15,765	21,679	21,679	
			2,495	29,208	29,208	2,342	30,521	30,521	
	25,092	19,668	24,456	37,104	42,082	30,856	46,848	46,848	
	2,841	2,564	3,114	3,634	3,634	2,526	3,344	3,344	
	1,760	1,627	1,790	1,685	1,685	1,423	1,775	1,775	
	3,733	2,895	3,228	3,734	4,822	4,822	4,822	4,822	
	25,296	21,948	24,156	5,692	5,692	26,766	8,396	8,396	
		886							
t	11,202	9,183	5,904	13,850	13,850	9,833	13,850	13,850	
	500	78	586	750	750		750	750	
	143	9	136	350	350		350	350	
	28	80	147	80	80	119	150	150	
	2,027	3,166	1,173	2,000	2,000	1,170	2,000	2,000	
	795	936	78	1,000	1,000		1,250	1,250	
	1,200	695	1,500	2,000	2,000	705	2,000	1,500	
	44								
n	218	421	1,748	1,500	1,500	1,228	2,000	2,000	
i	685	2,491	2,047	2,400	2,400	1,774	3,000	3,000	
	180	926	669	700	700	579	700	700	
	3,380	13,115	5,338	6,500	6,500	5,481	6,500	6,500	
	226	2,651	752	1,000	1,000		930	930	
g		42					750		
a									
	307,709	297,072	330,862	405,433	411,499	319,169	435,302	434,052	
	307,709	297,072	330,862	405,433	411,499	319,169	435,302	434,052	

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GENERAL FUND EXPENDITURES

		FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED	2025/02	DEPT	ADMIN	ADOPTED
		EXPENSE	EXPENSE	EXPENSE	FY/2025	FY/2025	ACTUAL	FY/2026	FY/2026	FY/2026
					BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
035000	OTHER PROTECTION									
035010	***ANIMAL CONTROL***									
035010-1001	Salaries & Wages	127,883	123,189	173,538	208,740	210,762	175,543	210,762	210,762	
035010-1002	Overtime	3,499	15,781	17,537	10,000	16,200	14,235	16,000	16,000	
035010-1003	Part-time Wages	20,698	20,131	19,626						
035010-1004	ACO Proposed Salary Increase									
035010-1005	New PT Shelter Attendant							31,348		
035010-2001	FICA	10,817	11,115	14,990	19,143	19,143	13,399	17,347	17,347	
035010-2002	Retirement-VRS	4,879	4,880	6,181	22,481	22,481	5,260	6,312	6,312	
035010-2005	Hospital/Medical Plans	29,424	26,994	37,133	42,996	46,509	39,040	46,848	46,848	
035010-2006	Group Insurance	1,675	1,643	2,301	2,797	2,797	2,069	3,051	3,051	
035010-2009	Hybrid Disability VLDP	701	680	1,002	1,123	1,123	936	1,479	1,479	
035010-2011	Worker's Compensation	2,388	2,181	3,034	1,501	4,302	4,302	4,302	4,302	
035010-2013	VRS Retirement Hybrid Plan	10,173	9,182	13,519	3,795	3,795	15,553	18,671	18,671	
035010-3002	Professional Services	15,993	18,372	18,428	27,000	27,000	12,297	30,000	23,000	
035010-3003	Court Case Expense (Vet & ot	5,657	5,893	4,762	2,500	2,500	2,007	2,500	2,500	
035010-3006	Printing and Binding									
035010-3007	Advertising									
035010-3008	Community Outreach									
035010-3016	Sterilization Program	1,513	700	577	1,000	1,000		1,000	1,000	
035010-3020	Dangerous Dog Registry (VDAC	75	78	78	125	125	75	125	125	
035010-5100	Electrical Services	2,439	2,819	3,262	3,000	3,000	3,759	3,000	3,000	
035010-5203	Telecommunications	6,463	5,729	4,755	6,340	6,340	3,923	6,340	6,340	
035010-5401	Office Supplies	2,289	1,267	785	1,800	1,800	969	1,800	1,500	
035010-5402	Food Supplies	1,634	779	1,288	1,200	1,200	697	1,200	1,200	
035010-5404	Medical Supplies	839	297	843	1,000	1,000		1,000	800	
035010-5407	Maintenance Supplies	5,796	5,426	5,499	3,000	3,000	2,738	3,000	3,000	
035010-5410	Uniforms	3,044	2,854	3,650	2,500	2,500	4,838	3,500	3,500	
035010-5504	Travel (Convention & Educati	734	3,663	903	1,000	1,000	1,187	1,000	1,000	
035010-5509	Training	500	1,050	824	1,800	1,800	1,426	1,800	1,800	
035010-6021	School Project Supplies									
035010-7001	Machinery & Equipment									
	--TOTAL DEPARTMENT--	259,113	264,703	334,515	364,841	379,377	304,253	412,385	373,537	
035030	***MEDICAL EXAMINER***									
035030-3001	Professional Health Services	260	160	120	160	160	160	160	160	
	--TOTAL DEPARTMENT--	260	160	120	160	160	160	160	160	
	OTHER PROTECTION	259,373	264,863	334,635	365,001	379,537	304,413	412,545	373,697	
042000	SANITATION & WASTE REMOVAL									
042030	***WASTE MANAGEMENT***									
042030-1001	Salaries & Wages	98,737	124,576	139,742	139,742	139,742	120,336	143,730	143,730	
042030-1002	Overtime	12,473	13,889	8,359	12,000	12,000	7,992	12,000	12,000	
042030-1003	Part-time Salaries-Conv.Ctrs	199,578	266,001	296,438	330,814	330,814	254,724	320,000	320,000	
042030-1004	New Position - Operator/Scal									
042030-1005	Drivers Positions - Incl. OT	64,370	81,688	78,310	98,826	98,826	61,093	91,490	91,490	

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GENERAL FUND EXPENDITURES

	FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED	2025/02	DEPT	ADMIN	ADOPTED
	EXPENSE	EXPENSE	EXPENSE	FY/2025	FY/2025	ACTUAL	FY/2026	FY/2026	FY/2026
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
	WASTE MANAGEMENT								
042030-2001	FICA	12,843	16,521	17,029	18,235	14,271	19,688	19,688	
042030-2002	Retirement-VRS	6,814	6,662	5,798	24,649	4,711	25,402	25,402	
042030-2005	Hospital/Medical Plans	38,335	40,109	42,485	46,380	28,730	30,420	30,420	
042030-2006	Group Insurance	2,088	2,764	2,934	3,067	2,078	2,783	2,783	
042030-2009	Hybrid Disability VLDP	803	1,237	1,432	1,317	979	1,357	1,357	
042030-2011	Worker's Compensation	10,609	6,161	9,233	10,609	10,089	10,089	10,089	
042030-2013	VRS Retirement Hybrid Plan	11,556	16,696	19,319	4,448	17,720	6,418	6,418	
042030-3001	Professional Health Services								
042030-3002	Professional Services	26,642		2,500		1,529			
042030-3003	Convenience Centers (Fuel)	56,902	46,029	33,639	56,000	30,344	56,000	56,000	
042030-3004	Repairs and Maintenance	46,226	45,527	47,244	55,000	38,613	70,000	65,000	
042030-3005	Maintenance Service Contract	4,900							
042030-3007	Advertising								
042030-3010	Tipping Fee (Transfer Statio	319,818	336,123	350,965	393,000	281,335	363,000	363,000	
042030-3011	Tipping Fees- Region 2000 Sv	26,906							
042030-3012	Recycling Services	15,153	17,167	13,068	20,000	9,495	20,000	20,000	
042030-3015	Transportation Fees	165,701	231,164	235,572	250,000	187,688	263,377	263,377	
042030-3016	Ground Water Monitoring								
042030-3017	Gas Monitoring								
042030-3021	Waste Water	815	1,210	1,940	3,000	400	3,000	2,000	
042030-3022	DEQ License Fee	6,468	6,737	7,294	7,700	7,653	7,700	7,700	
042030-3025	Tire Removal	1,633	231	210	3,000	102	3,000	1,500	
042030-5100	Electrical Services	9,402	9,638	10,042	10,000	8,969	10,000	10,000	
042030-5103	Water and Sewer	462	504	567	504	483	750	750	
042030-5203	Telecommunications	2,568	2,218	2,971	3,300	2,543	3,300	3,050	
042030-5401	Office Supplies	1,163	3,432	2,791	2,500	2,292	3,500	3,500	
042030-5407	Maintenance Supplies	1,113	604	2,356	4,000	3,381	4,000	3,000	
042030-5408	Vehicle Supplies (MAC trucks	21,124	14,469	27,698	35,000	9,746	35,000	35,000	
042030-5409	Recycle Coordinator	60	885	317	1,000	165	1,000	1,000	
042030-5410	Uniforms	2,857	1,631	2,061	3,000	2,052	5,000	3,500	
042030-5501	Travel (Mileage)	644	664	189	700		700	700	
042030-5504	Education	375	2,133	730	1,500	975	1,500	1,500	
042030-7001	Machinery & Equipment		6,095						
042030-7004	Transfer Station Scale House								
042030-7007	Convenience Center Equipment		293	367	1,000	461	500	500	
042030-8002	Lease/Rent (Faber water)	1,341			1,341		1,341	1,341	
042030-9900	Post closure care								
042030-9901	Contingency-Waste Management								
	--TOTAL DEPARTMENT--	1,170,479	1,303,058	1,363,600	1,541,632	1,110,949	1,516,045	1,505,795	
	SANITATION & WASTE REMOVAL	1,170,479	1,303,058	1,363,600	1,541,632	1,110,949	1,516,045	1,505,795	
043000	GENERAL MAINTENANCE								
043020	***BUILDINGS AND GROUNDS***								
043020-1001	Salaries & Wages	243,151	275,712	312,987	316,753	261,400	332,729	332,729	
043020-1002	Overtime	3,850	953	951	3,000	5,240	3,000	3,000	

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GENERAL FUND EXPENDITURES

	FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED	2025/02	DEPT	ADMIN	ADOPTED
	EXPENSE	EXPENSE	EXPENSE	FY/2025	FY/2025	ACTUAL	FY/2026	FY/2026	FY/2026
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
	BUILDINGS AND GROUNDS								
043020-1003	Part-time Wages		86			107			
043020-1004	New Facility Custodial								
043020-1005	New FT Maintenance Position								
043020-2001	FICA	18,594	20,607	23,654	24,461	20,020	25,683	25,683	
043020-2002	Retirement-VRS	25,891	25,899	17,902	34,114	16,484	35,835	35,835	
043020-2005	Hospital/Medical Plans	43,298	48,557	48,917	55,656	51,590	70,020	70,020	
043020-2006	Group Insurance	3,254	3,722	3,728	4,244	3,047	3,926	3,926	
043020-2009	Hybrid Disability VLDP	231	441	1,038	1,760	778	922	922	
043020-2011	Worker's Compensation	3,521	3,313	4,896	2,831	5,420	5,420	5,420	
043020-2013	VRS Retirement Hybrid Plan	3,263	5,957	14,005	5,947	13,283	4,360	4,360	
043020-3005	Contracted Services	26,407	32,567	18,857	35,000	34,343	40,000	37,000	
043020-3006	Maintenance Agreements	24,222	23,726	33,242	46,000	27,907	51,000	51,000	
043020-3007	Maintenance-Health Care Faci								
043020-5100	Electrical Service	142,559	176,574	180,474	174,000	159,636	191,400	186,400	
043020-5102	Heating Fuel								
043020-5103	Water and Sewer	13,751	12,610	12,127	15,000	11,646	18,000	17,000	
043020-5203	Telecommunications	2,366	2,309	1,662	3,000	1,036	3,000	2,500	
043020-5308	Insurance (Property/liabilit	27,635	30,246	31,075	32,000	30,761	32,000	32,000	
043020-5403	Agricultural Supplies& Servi	19,800	22,031	23,610	25,000	21,181	40,260	32,000	
043020-5405	Janitorial Supplies	8,808	14,299	11,862	13,500	7,351	13,500	13,500	
043020-5407	Maintenance Supplies	36,345	46,440	21,949	41,000	23,751	41,000	41,000	
043020-5410	Uniforms	2,149	2,433	1,765	2,600	1,857	4,200	3,000	
043020-5423	Pest Control	1,585	4,850	3,370	5,400	3,055	6,000	5,400	
043020-5501	Travel (Mileage)								
043020-5506	Education/Training			106			2,000	2,000	
043020-7001	Machinery & Equipment		12,626	2,100	3,500	2,503	3,500	3,500	
043020-8002	Rent/Lease	95,662	93,217	106,865	109,073	94,959	113,813	113,813	
043020-8003	NMS Maintenance								
043020-8004	RVCC Maintenance								
043020-8005	Wayside Maintenance	1,356							
043020-8006	Snow Removal	2,056	17	780	1,500	1,027	1,500	1,500	
043020-8007	UST Removal (NCHS)								
043020-8101	Repair/Replacement Insurance								
	--TOTAL DEPARTMENT--	749,754	859,106	878,008	955,339	798,382	1,043,068	1,023,508	
	MOTOR POOL								
043040-5305	Motor Vehicle Insurance	32,743	35,004	39,953	42,000	41,983	42,000	42,000	
043040-5408	Vehicle Repairs & Supplies	59,391	60,371	85,772	60,000	53,193	65,000	65,000	
043040-5409	New Vehicle Equipment (Sheri								
043040-5415	Gas, Oil, and Grease	124,199	144,004	169,498	145,000	132,921	150,000	150,000	
043040-7005	Motor Vehicles								
	--TOTAL DEPARTMENT--	216,333	239,379	295,223	247,000	228,097	257,000	257,000	
	GENERAL MAINTENANCE	966,087	1,098,485	1,173,231	1,202,339	1,210,959	1,300,068	1,280,508	
051000	HEALTH								

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GENERAL FUND EXPENDITURES

	FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED	2025/02	DEPT	ADMIN	ADOPTED
	EXPENSE	EXPENSE	EXPENSE	FY/2025	FY/2025	ACTUAL	FY/2026	FY/2026	FY/2026
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
051010	***LOCAL HEALTH DEPARTMENT**								
051010-5601	Nelson Co. Health Dept.	307,265	313,591	340,607	357,637	357,637	357,637	375,519	375,519
051010-7002	Furniture & Fixtures								
	--TOTAL DEPARTMENT--	<u>307,265</u>	<u>313,591</u>	<u>340,607</u>	<u>357,637</u>	<u>357,637</u>	<u>357,637</u>	<u>375,519</u>	
	HEALTH	<u>307,265</u>	<u>313,591</u>	<u>340,607</u>	<u>357,637</u>	<u>357,637</u>	<u>357,637</u>	<u>375,519</u>	
052000	MENTAL HEALTH/COMM.SERVICES								
052010	***MENTAL HEALTH***								
052010-5602	Region Ten Comm. Services Bo	100,586	150,000	150,000	150,000	150,000	112,500	150,000	150,000
	--TOTAL DEPARTMENT--	<u>100,586</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>112,500</u>	<u>150,000</u>	
	MENTAL HEALTH/COMM.SERVICES	<u>100,586</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>112,500</u>	<u>150,000</u>	
053000	WELFARE/SOCIAL SERVICES								
053010	***TAX RELIEF***								
053010-5714	Tax Relief - Real Estate								
053010-5715	Tax Relief - Personal Proper								
053030	***AT RISK BOARD***								
053030-1001	CSA Coordinator Salary								
053030-2001	FICA								
053030-2002	VRS-Retirement	743-							
	--TOTAL DEPARTMENT--	<u>743-</u>							
053600	***CSA/AT RISK YOUTH & FAMIL								
053600-1003	Part-time Wages	10,805	11,422	12,244	15,000	15,000	11,302	15,000	15,000
053600-1011	Renumeration-Local Board	1,275	1,275	900	1,800	1,800	1,200	1,800	1,800
053600-2001	FICA	924	971	1,006	1,286	1,286	957	1,286	1,286
053600-2011	Worker's Compensation	703	496	503	704	704	696	696	696
053600-3164	Purchased Services (Mandated	1,624,552	2,773,757	2,164,658	2,000,000	2,000,000	1,861,564	2,000,000	2,000,000
053600-3174	Purchased Services (Non-Mand	9,317		8,975	12,721	12,721	10,275	18,522	18,522
053600-5201	Postage								
053600-5203	Phone								
053600-5401	Office Supplies	250	733	250	1,000	1,000	238	1,000	1,000
053600-5504	Travel (Convention & Meeting								
	--TOTAL DEPARTMENT--	<u>1,647,826</u>	<u>2,788,654</u>	<u>2,188,536</u>	<u>2,032,511</u>	<u>2,032,511</u>	<u>1,886,232</u>	<u>2,038,304</u>	<u>2,038,304</u>
	WELFARE/SOCIAL SERVICES	<u>1,647,083</u>	<u>2,788,654</u>	<u>2,188,536</u>	<u>2,032,511</u>	<u>2,032,511</u>	<u>1,886,232</u>	<u>2,038,304</u>	
064010	***COMMUNITY COLLEGE***								
064010-5649	Piedmont Va. Community Colle	2,393	2,108	2,513	2,117	2,117	529	2,124	2,124
	--TOTAL DEPARTMENT--	<u>2,393</u>	<u>2,108</u>	<u>2,513</u>	<u>2,117</u>	<u>2,117</u>	<u>529</u>	<u>2,124</u>	
	COMMUNITY COLLEGE	<u>2,393</u>	<u>2,108</u>	<u>2,513</u>	<u>2,117</u>	<u>2,117</u>	<u>529</u>	<u>2,124</u>	

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GENERAL FUND EXPENDITURES

		FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED	2025/02	DEPT	ADMIN	ADOPTED
		EXPENSE	EXPENSE	EXPENSE	FY/2025	FY/2025	ACTUAL	FY/2026	FY/2026	FY/2026
					BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
071000	PARKS & RECREATION									
071020	***RECREATION***									
071020-1001	Salaries and Wages	105,859	108,767	119,388	121,482	121,482	104,073	125,126	125,126	
071020-1002	Overtime	2,290	782	1,364	1,500	1,500	826	1,500	1,500	
071020-1003	Part Time Salaries	4,368	3,090	4,183	6,000	6,000	24,011	30,500	30,500	
071020-1004	PT Field and Maint	10,152	13,778	17,456	17,919	17,919	11,439	17,919	17,919	
071020-1005	New PT Parks & Recreation Ai			9,984	24,500	24,500				
071020-1008	Unemployment Benefits		50							
071020-2001	FICA	9,287	9,541	11,518	13,191	13,191	10,623	13,391	13,391	
071020-2002	Retirement-VRS	11,842	12,463	11,927	13,084	13,084	6,885	13,476	13,476	
071020-2005	Hospital/Medical Plans	16,031	16,866	14,553	18,468	18,468	7,650	9,180	9,180	
071020-2006	Group Insurance	1,318	1,456	1,551	1,628	1,628	1,226	1,476	1,476	
071020-2009	Hybrid Disability VLDP			100	348	348	296	358	358	
071020-2011	Worker's Compensation	1,893	1,685	2,430	1,893	1,893	3,781	3,781	3,781	
071020-2013	VRS Retirement Hybrid Plan			1,348	1,175	1,175	4,708	1,694	1,694	
071020-3001	Health/Background Services	96	159	364	250	250	345	750	750	
071020-3005	Maintenance Service Contract	249			700	700		700	700	
071020-3006	Printing & Binding	2,644	2,865	728	2,500	2,500	145	2,000	2,000	
071020-3007	Advertising	1,122	2,939	468	3,500	3,500	2,844	3,500	3,500	
071020-3016	Contracted Services	2,000	4,755	2,735	5,000	5,000	1,742	5,000	4,000	
071020-3017	Contracted Umpires	4,380	7,408	8,920	10,800	10,800	11,755	14,600	13,000	
071020-3018	Contracted Field Maintenance	4,060	5,278	16,851	12,000	12,000	6,243	12,000	12,000	
071020-3019	VBRRT - Blue Ridge Rail Trai	10,521	10,621	18,131	12,000	12,000	11,244	14,000	14,000	
071020-3020	Blue Ridge Tunnel Trail Main	16,648	33,016	33,339	35,000	35,000	31,843	35,000	35,000	
071020-3021	Target Grant - Youth Soccer									
071020-3022	Baseball Donation Account									
071020-3023	Parks & Rec Special Events			1,637			2,115			
071020-5100	Electrical Svcs (field light	1,261	1,615	1,459	2,000	2,000	1,240	2,000	1,700	
071020-5201	Postal Services	125	114	120	200	200	120	200	200	
071020-5203	Telecommunications	16	33	61	1,500	1,500	36	1,500	500	
071020-5401	Office Supplies	1,758	257	1,717	800	800	438	800	800	
071020-5407	Maintenance Supplies	2,554	7,339	8,668	5,000	5,000	5,846	8,000	8,000	
071020-5410	Outdoor Recreation		117							
071020-5411	Recreation Programming									
071020-5412	Educational & Recreational S	18,362	32,945	32,420	30,000	30,000	32,334	30,000	30,000	
071020-5413	Concession Supplies									
071020-5422	Special Projects		2,499							
071020-5501	Travel(Mileage)		55		250	250		250	250	
071020-5503	Travel(Subsistence & Lodging	677	1,263	1,513	1,900	1,900	1,132	2,000	2,000	
071020-5504	Travel(Convention & Educatio		946	1,550	1,500	1,500	1,069	1,500	1,500	
071020-5801	Dues and Memberships	200	200	200	900	900	200	800	800	
071020-7001	Machinery & Equipment			3,295						
071020-7007	MyRec Rec Management Softwar	2,995	3,295		3,295	3,295	3,295	3,295	3,295	
071020-8003	VOF Public Access Grant- Roc			1,920	10,000	27,000		17,000	17,000	
071020-8004	Forest Sustainability Fund S					95,321	25,000	70,321	70,321	
	--TOTAL DEPARTMENT--	232,708	286,197	331,898	360,283	472,604	314,504	443,617	439,717	
	PARKS & RECREATION	232,708	286,197	331,898	360,283	472,604	314,504	443,617	439,717	

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GENERAL FUND EXPENDITURES

	FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED	2025/02	DEPT	ADMIN	ADOPTED
	EXPENSE	EXPENSE	EXPENSE	FY/2025	FY/2025	ACTUAL	FY/2026	FY/2026	FY/2026
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
081000	PLANNING & COMMUNITY DEVELOP								
081010	***PLANNING***								
081010-1001	Salaries & Wages	115,007	120,757	141,265	143,494	105,071	147,799	147,799	
081010-1002	Overtime	1,956	3,375	2,573	3,500	510	3,500	3,500	
081010-1003	Part-time Salaries								
081010-1004	New Position-Planner								
081010-1011	Remuneration-Planning Commis	5,270	6,075	3,525	4,050	4,500	6,300	6,300	
081010-1012	Remuneration-Zoning Board	300	225	675	900		1,350	900	
081010-2001	FICA	8,916	9,396	10,738	11,245	7,857	11,574	11,574	
081010-2002	Retirement - VRS				15,454		15,918	15,918	
081010-2005	Hospital/Medical Plans	18,900	19,110	21,522	21,420	15,810	22,644	22,644	
081010-2006	Group Insurance	1,541	1,618	1,907	1,923	1,279	1,744	1,744	
081010-2009	Hybrid Disability VLDP	955	1,026	1,210	1,062	802	1,094	1,094	
081010-2011	Worker's Compensation	2,330	1,695	2,283	2,759	2,695	2,695	2,695	
081010-2013	VRS Retirement Hybrid Plan	13,698	13,851	16,324	3,587	13,465	5,173	5,173	
081010-3000	Professional Services-BZA Le								
081010-3001	Professional Service-BZA Tec								
081010-3002	Professional Service TJPDC								
081010-3003	Professional Services-Other								
081010-3005	Maint.Contracts	6,853	4,987	4,268	5,000	4,972	6,000	6,000	
081010-3006	Printing & Binding	644	953		1,000	752	1,000	1,000	
081010-3007	Advertising	4,054	4,595	3,296	4,500	1,817	4,500	4,500	
081010-5201	Postal Services	1,264	697	828	1,600	588	1,600	1,200	
081010-5203	Telecommunications	12	38	73	50	28	50	50	
081010-5401	Office Supplies	1,484	970	1,830	1,500	1,051	1,500	1,500	
081010-5411	Books & Subscriptions	315		120	500	443	500	500	
081010-5501	Travel (Mileage)	996	1,583	1,014	1,500	1,048	1,500	1,500	
081010-5503	Travel (Subsistence & Lodgin	2,091	2,109	1,693	2,200	1,171	2,500	2,500	
081010-5504	Travel (Convention & Educati	825	337		800	1,150	800	800	
081010-5505	Training	2,220	1,795	1,852	2,200	1,775	2,200	2,200	
081010-5650	Th.Jefferson Planning Distri								
081010-5801	Dues & Assoc. Memberships	668	500	642	750	822	750	750	
081010-7002	Furniture & Fixtures								
081010-7007	Computer Equipment								
081010-7050	Junkyard Cleanup Grant Progr				5,000				
	--TOTAL DEPARTMENT--	190,299	195,692	217,638	235,994	167,606	242,691	241,841	
081020	***TOURISM/ECONOMIC DEVELOPM								
081020-1001	Salaries and Wages	132,128	138,796	148,135	149,355	130,471	156,565	156,565	
081020-1003	Part Time Salaries-Tourism	51,981	69,350	83,850	83,694	72,568	87,050	87,050	
081020-1004	New FT Assist Dir Special Pr				82,417		60,976	60,976	
081020-2001	FICA	14,091	15,916	17,752	17,828	15,562	23,301	23,301	
081020-2002	Retirement-VRS	15,908	15,913	16,991	16,086	14,052	23,429	23,429	
081020-2005	Hospital/Medical Plans	16,728	16,880	18,696	18,552	16,900	30,420	30,420	
081020-2006	Group Insurance	1,770	1,859	1,985	2,001	1,540	2,567	2,567	
081020-2009	Hybrid Disability VLDP						451	451	
081020-2011	Worker's Compensation	2,601	2,191	2,930	2,173	5,199	5,199	5,199	
081020-2013	VRS Retirement Hybrid Plan						2,134	2,134	
081020-3002	Professional Services	800	2,044	596					

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GENERAL FUND EXPENDITURES

	FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED	2025/02	DEPT	ADMIN	ADOPTED
	EXPENSE	EXPENSE	EXPENSE	FY/2025	FY/2025	ACTUAL	FY/2026	FY/2026	FY/2026
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
	***TOURISM/ECONOMIC DEVELOPM								
081020-3004	Trail Marketing Plan (CDBG)								
081020-3005	Maintenance Service Contract	954	1,554	1,714	2,700	2,700	2,437	2,700	2,700
081020-3006	Printing & Binding	47,550	39,399	28,441	42,000	42,000	35,440	42,000	42,000
081020-3007	Advertising	43,104	54,683	40,892	63,000	63,000	45,534	63,000	63,000
081020-3010	Printing-Reimbursible by Rev								
081020-3012	Economic Development Incenti								
081020-5201	Postal Services	3,360	3,252	2,226	4,500	4,500	2,466	4,500	4,500
081020-5203	Telecommunications	7,406	8,591	12,153	15,000	15,000	11,334	18,500	18,500
081020-5401	Office Supplies	2,099	2,713	1,771	5,500	5,500	1,632	5,500	5,500
081020-5402	Inventory for Resale	239							
081020-5403	Sales Tax	24	5	5					
081020-5411	Books & Subscriptions	731	878	822	1,200	1,200	308	1,200	1,200
081020-5419	Photography		267	163	1,000	1,000	2,350	1,000	1,000
081020-5420	50 Yrs of Love Marketing								
081020-5501	Travel (Mileage)			100	100		100	100	
081020-5503	Travel (Subsistence & Lodgin								
081020-5504	Travel (Convention & Educati	3,173	2,158	5,605	3,500	3,500	7,813	3,500	3,500
081020-5801	Dues & Assoc. Memberships	2,474	2,203	2,724	2,000	2,000	2,968	2,000	2,500
081020-7002	Furniture & Fixtures			400	400		400	400	
081020-7007	Computer Equipment		233	500	500				
081020-7050	USDA Cider Apple Grant								
081020-7051	USDA Cider Apple Cost Share								
081020-7055	GO VA Wine Implementation Gr								
081020-7056	GO VA Wine Industry Grnt 23-			30,000	93,000	93,000			
081020-7057	VTC Mkt Lev#0323-0110 Eat.Dr			20,000					
081020-7058	VTC DMO Drive Outdoor #23-10		19,996						
081020-7059	VTC DMO Marketing #0323-0013			20,000					
081020-7060	Virginia Tourism Marketing G								
081020-7061	VTC Recovery Marketing Grant								
081020-7062	VTC Drive Tourism 2.0 Grant		10,000						
081020-7063	VTC ARPA Tourism Recovery Gr	60,500	141,500	42,650					
081020-7064	VTC DMO Marketing Grant -#03	2,857	20,142						
081020-7065	DHCD VA Main Street Grant (C	10,500							
081020-7066	DHCD Community Business Laun		56,250						
081020-7067	VTC DMO Stars & Spurs #0324-			18,000					
	--TOTAL DEPARTMENT--	420,978	626,773	518,101	513,506	606,506	461,574	536,492	536,992
081050	*** ECONOMIC DEVELOPMENT ***								
081050-1003	Part-Time Salaries & FICA								
081050-3010	AFID Infrastructure Grant (E		12,500	2,743	12,500	19,757	8,242		
081050-3011	AFID Infrastucture Grant - 0		25,000	25,000					
081050-3160	Nellysford Master Plan								
081050-5895	Shipman Historic District DH			7,500	7,500	7,500	7,500		
	--TOTAL DEPARTMENT--		37,500	35,243	20,000	27,257	15,742		
	PLANNING & COMMUNITY DEVELO	611,277	859,965	770,982	769,500	875,490	644,922	779,183	778,833

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GENERAL FUND EXPENDITURES

	FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED	2025/02	DEPT	ADMIN	ADOPTED
	EXPENSE	EXPENSE	EXPENSE	FY/2025	FY/2025	ACTUAL	FY/2026	FY/2026	FY/2026
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
082000	ENVIRONMENTAL MANAGEMENT								
082030	***SOIL & WATER CONSERV. BOA								
082030-5604	T. Jefferson Soil & Water	33,075	34,067	34,067	35,089	35,089	8,772	36,142	36,142
	--TOTAL DEPARTMENT--	33,075	34,067	34,067	35,089	35,089	8,772	36,142	36,142
082050	***LITTER CONTROL***								
082050-6008	Anti-Litter Activities				11,490				
	--TOTAL DEPARTMENT--				11,490				
	ENVIRONMENTAL MANAGEMENT	33,075	34,067	34,067	35,089	46,579	8,772	36,142	36,142
083000	VA COOPERATIVE EXTENSION								
083010	***VA COOPERATIVE EXTENSION								
083010-1001	Salaries & Wages	15,329	38,015	41,125	40,377	40,377	10,119	45,215	45,215
083010-2002	Retirement-VRS	5,411	12,332	13,451	14,939	14,939	4,017	16,729	16,729
083010-5203	Telecommunications	1,062	1,059	1,218	1,100	1,100	508	1,100	1,100
083010-5412	Educational & Recreational S		784	658	800	800	492	800	800
	--TOTAL DEPARTMENT--	21,802	52,190	56,452	57,216	57,216	15,136	63,844	63,844
	VA COOPERATIVE EXTENSION	21,802	52,190	56,452	57,216	57,216	15,136	63,844	63,844
091000	NON-DEPARTMENTAL								
091030	***NON-DEPARTMENTAL***								
091030-2001	Non-departmental FICA Tax/Be								
091030-5201	Non-departmental postage (UP	1,768	1,526	1,598	1,773	1,773	1,540	1,773	1,773
091030-5202	Opioid Remediation			8,184	47,699	60,944	31,002	47,699	47,699
091030-5604	Dolly Parton Imagination Lib					1,000	1,000		
091030-5605	Regional Library	341,909	345,866	359,750	382,965	382,965	191,123	413,914	413,914
091030-5606	T.J. EMS Council	10,000	10,000	10,000	10,000	10,000	7,500		
091030-5607	JABA	101,500	101,500	106,575	111,904	111,904	111,904	111,904	111,904
091030-5608	Colleen Debt Service	50,000	49,946	50,000	50,000	50,000	37,500	50,000	50,000
091030-5609	Fire Protection - Misc.	156,000	156,000	156,000	156,000	156,000	117,000	156,000	156,000
091030-5610	CORONAVIRUS(COVID-19)EXPENSE	9,451							
091030-5611	JAUNT	67,176	67,176	80,672	90,179	90,179	90,179	88,840	88,840
091030-5612	MACAA	31,410	31,410	36,000	36,000	36,000	27,000	55,000	55,000
091030-5613	Shelter for Help	8,160	8,500	8,926	8,926	8,926	8,926	9,372	9,372
091030-5614	COVID-19 Municipal Utility G	32,387							
091030-5615	Worker's Compensation Increa	5,518	4,415	7,291	15,669		3,969	15,669	15,669
091030-5616	Employee Benefits	860	153,923	15,743	383,180	23,888	2,895	396,243	396,243
091030-5617	Misc. Contributions	8,810	22,457	34,850	14,500	14,500	27,338	14,500	14,500
091030-5618	Reimbursable Items	55-	1,369-	6	250	250	2	250	250
091030-5619	American Rescue Plan Act Exp	5,000			128,138	128,138		128,138	128,138
091030-5620	Sexual Assault Resource Agen								
091030-5621	Sturt Property Expenditures								
091030-5622	Foothills Child Advocacy Cen	4,000	4,000	2,500	9,255	11,755	4,628	10,000	10,000

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GENERAL FUND EXPENDITURES

		FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED	2025/02	DEPT	ADMIN	ADOPTED
		EXPENSE	EXPENSE	EXPENSE	FY/2025	FY/2025	ACTUAL	FY/2026	FY/2026	FY/2026
					BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
	NON-DEPARTMENTAL									
091030-5623	OAR/Jefferson Area Comm Corr	8,129	11,975	16,134	12,907	12,907	9,680	15,366	15,366	
091030-5624	NCSA Special Projects (Fee W		70,194							
091030-5625	Fleetwood Community Ctr Roof		50,000							
091030-5626	Local Asst Tribal Consistenc				100,000	100,000		100,000	100,000	
091030-5627	VA Career Works-Piedmont Reg							2,942	2,942	
091030-5629	NC Economic Development Auth	3,100	3,100	3,100	3,100	3,100	3,100	8,100	8,100	
091030-5630	Blue Ridge Railway Trail									
091030-5631	Central Virginia Partneship	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	
091030-5632	Rockfish Valley Community Ce									
091030-5637	NCCDF Family Assistance Prog									
091030-5638	Nelson County Community Dev.	55,729	69,661	69,661	69,661	69,661	69,661	69,661	69,661	
091030-5639	NCCDF - NCHS House Project							25,000	25,000	
091030-5641	Community Investment Collabo	4,000	4,000	9,500	8,708	8,708	6,531	8,976	8,976	
091030-5642	Nelson County Chamber of Com									
091030-5643	CASA of Central Virginia	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	
091030-5644	Gladstone Senior Center Meal	8,254	9,000	15,000	15,000	15,000	15,000	15,000	15,000	
091030-5645	Rockfish Senior Center Meals			12,300	12,367	12,367	9,275	12,367	12,367	
091030-5646	Schuyler Senior Center Meals									
091030-5647	Other Senior Center Contribu									
091030-5648	Va. Institute of Gov't	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
091030-5652	Wintergreen Performing Arts	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	
091030-5655	Retiree Supplement	16,508	17,184	18,363	20,022	20,022	16,563	20,022	20,022	
091030-5656	Habitat for Humanity- Piedmo		2,500	1,250	2,500	3,750	3,750	2,500	2,500	
091030-5657	Community Center Tax Refunds	18,017	22,832	20,838	19,497	19,497		19,497	19,497	
091030-5659	VA BlueRidge Railway Trail F		10,000							
091030-5665	Blue Ridge Tunnel(TEA-21)	81,050								
091030-5669	Nelson Heritage Center			200,000						
091030-5670	Vietnam War & Conflicts Foun		250,000							
091030-5671	BRMC-Latino Outreach									
091030-5680	Cover the Caboose									
091030-5685	TJ Planning District Commiss	22,960	20,412	25,182	20,912	30,912	30,912	21,267	21,267	
091030-5686	TJPDC-VDOT Safe Streets Gran			21,389						
091030-5690	Crozet Tunnel Foundation									
091030-5695	Rt 250 Afton Overlook Improv	2,345	3,320		1,500	1,500		1,500	1,500	
091030-5700	Humane Society of Nelson Cou									
091030-5705	Jefferson Area CHIP									
091030-5710	Wild Rose Solar Project									
	--TOTAL DEPARTMENT--	1,077,486	1,523,028	1,314,312	1,756,112	1,409,146	851,478	1,845,000	1,845,000	
091050	***CAPITAL OUTLAY***									
091050-1001	Convenience Center Container							30,700	30,700	
091050-1002	UPS Battery Replacement (IT)	10,277								
091050-1003	Sheriff Dept Power DMS Softw		16,000	12,804						
091050-1004	911 NICE Call Recorder Upgra	34,578								
091050-1005	ECC UPS Replacement (E911)			59,359						
091050-1006	Tower UPS Replacements			83,667						
091050-1007	Replace Trimble GPS Units			12,592						
091050-2001	Short Term Rental System							40,000	40,000	

FUND #-100

GENERAL FUND EXPENDITURES

		FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED		DEPT	ADMIN	ADOPTED
		EXPENSE	EXPENSE	EXPENSE	FY/2025	FY/2025	2025/02	FY/2026	FY/2026	FY/2026
					BUDGET	BUDGET	ACTUAL	REQUEST	RECOMMENDS	BUDGET
	CAPITAL OUTLAY									
091050-2002	Firewall Upgrade (IT)	4,500								
091050-7001	Lg Format Printer/Scanner (B			10,106						
091050-7002	EMS Knox Boxes						4,167			
091050-7005	McGinnis Bldg. Structural Re	9,380						115,650		
091050-7006	Compactor Replacement							43,000	43,000	
091050-7007	Architectural Partners CH Te	2,790								
091050-7008	Courthouse Tree Removal Serv			17,110						
091050-7010	Elementary Schools Study									
091050-7011	Lovington Revitalization Pl									
091050-7012	Electoral Bd-Transport/Stora							18,900		
091050-7013	Registrar VDEM Grant Improve									
091050-7014	Polling Precincts ADA Upgrad			20,532						
091050-7015	Fire Control Panel in Courth							30,000	30,000	
091050-7016	Registrar Office Renovation-		5,975							
091050-7017	Transfer Station Tipping Flo				260,000	260,000	39,628	234,592	234,592	
091050-7018	Voting Machine Replacement (				151,200	151,200	146,740			
091050-7019	Electronic Pollbook Replacem		42,125							
091050-7020	FY22 Compensation Study	6,345	15,862	9,518						
091050-7021	Courthouse Complex Repairs/P		24,410							
091050-7022	Courthouse Camera Replacemen	1,407								
091050-7023	Comprehensive Plan & Zoning	15,623	100,074	50,757		143,556	49,402	48,556	48,556	
091050-7024	Courthouse Elevator Repair						16,145			
091050-7025	Website Development & Upgrad		16,400	3,000						
091050-7026	Telephone System Upgrade							162,000	162,000	
091050-7027	IT Network Penetration Testi		5,415	12,870	21,000	21,000				
091050-7028	Tye River Bridge Deck Repair		22,480							
091050-7029	IBM AS400 Server Replacement	44,858								
091050-7030	Treasurer's Online Records A		8,000							
091050-7031	CC Clerk's Deedbook Room Cle									
091050-7032	AP Conceptual Design DSS Bui	3,497								
091050-7033	Microwave Batteries DCPlant				98,850	98,850				
091050-7035	Replace CAD/Mapping Workstat				6,000	6,000	9,058			
091050-7050	Phone System Configuration (				10,000	10,000		10,000	10,000	
091050-7060	Wireless Internet Access Exp							26,100	26,100	
091050-7061	ECC Drone Program							27,089		
091050-7072	AP BOS CIP Strategic Plannin	3,367								
091050-7073	Sturt Park Development	2,680		528	71,600	71,600		61,600	61,600	
091050-7074	MP Services -Former Larkin P		16,200	19,800						
091050-7075	Water&Sewer Capacity Study-L			13,560			6,017			
091050-7076	UPS Battery Replacement DK &									
091050-7077	Radio System Upgrade									
091050-7078	Sheriff Vehicles & Equipment	195,364	241,778	219,074	421,776	455,770	405,849	260,484	260,484	
091050-7080	Motor Pool Vehicle							40,000	40,000	
091050-7081	2 Maintenance Trucks		138,834							
091050-7082	Maintenance Dump Truck									
091050-7084	ECC First Response Vehicle							71,527	61,339	
091050-7085	Emergency Services Vehicles	191,008	215,335	426,316	391,511	391,511	126,677	379,000	379,000	
091050-7089	PAR-Agricultural Center(Amh/	28,526	30,766							

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GENERAL FUND EXPENDITURES

	FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED	2025/02	DEPT	ADMIN	ADOPTED
	EXPENSE	EXPENSE	EXPENSE	FY/2025	FY/2025	ACTUAL	FY/2026	FY/2026	FY/2026
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
	CAPITAL OUTLAY								
091050-7090	Business Park Study	63,050							
091050-7091	Recreation Center Study	22,110							
091050-7092	Radio Subscriber Upgrade & I	191,256	1,421,425						
091050-7093	Radio - Improve Wintergreen			196,000	196,000				
091050-7095	Anim Shelt Roof Rplc,Gutters					43,765			
091050-7096	Property Acquisition (Larkin	70,886	2,489,557						
091050-7097	Heritage Center Water System	3,536	1,673			1,037			
091050-7098	Asphalt Repair-Crthse & Conv						86,000	86,000	
091050-7099	Courthouse Roof Repair								
091050-7100	TAP-VDOT-Sidewalks				75,600		212,248	212,248	
091050-7102	VACORP Deductible-Legal Defe		140						
091050-7105	Solid Waste Roll-Off Truck	251,510							
091050-7106	Metasys Bldg Automation Sys						17,600	17,600	
091050-7107	Courthouse Network Switch Up						30,000	30,000	
091050-7108	Remote Site Network Switch R						32,500	32,500	
091050-7109	Bucks Elbow Tower Equip Relo	41,905							
091050-7110	NG 911 Costs		1,500						
091050-7111	VESTA 911 Upgrade for NG911		59,436						
091050-7112	911 Call Handling Equipment		154,359						
091050-7115	Fire & Rescue Pagers (Replac						75,000	75,000	
091050-7120	Lovingston Pocket Park						65,000		
091050-7125	Financial Policy Guideline S				31,200				
091050-7130	Parks & Recreation Master Pl								
091050-7135	Phone System Trunk Configura			7,800	7,800				
091050-7140	Dept. of Elect. Security Com	30,000	36,900	36,900	36,900	36,900			
091050-7141	ProVal Migration-SQL Licensi	1,723							
091050-7145	Starlink Wanderer Pro						9,190		
091050-7150	IT Network Event Logging Sol			12,000	12,000	12,888			
091050-7155	JCI Support-Migrat to New SS						11,000	11,000	
091050-7156	IT Network Server Replacemen			30,000	30,000	10,846			
091050-7157	Animal Control Firearms/Tran								
091050-7158	Animal Control Livestock Tra	15,315							
091050-7160	Contingency Plan & Syst Secu						15,000	15,000	
091050-7164	Circuit Court A/V Replacemen			18,000	18,000		12,000	12,000	
091050-7165	CAD and RMS Server Replaceme						60,000	60,000	
091050-7166	E911 Microwave Network Upgra	120,045	375,077	292,900	292,900	75,026			
091050-7170	Animal Shelter Addition						25,920		
091050-7173	Animal Shelter Repairs/Upgra						156,729	156,729	
091050-7174	Callohill Drive Property Pur				90,047	90,047			
091050-7175	BRT Security Gates						45,000		
091050-7176	BRT Bathroom Facility						90,000		
091050-7180	Generator Upgrade (Rockfish	74,893							
091050-7185	Animal Control Truck	103,954	5,377				51,000		
091050-9999	Public Safety Radio Project								
	--TOTAL DEPARTMENT--	979,931	3,955,336	3,025,807	2,025,537	2,399,934	1,074,192	2,593,385	2,135,448
	NON-DEPARTMENTAL	2,057,417	5,478,364	4,340,119	3,781,649	3,809,080	1,925,670	4,438,385	3,980,448

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GENERAL FUND EXPENDITURES

	FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED	2025/02	DEPT	ADMIN	ADOPTED
	EXPENSE	EXPENSE	EXPENSE	FY/2025	FY/2025	ACTUAL	FY/2026	FY/2026	FY/2026
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
092000	REVENUE REFUNDS SUSPENSE ACC								
092010	***GENERAL FUND REFUNDS***								
092010-9201	Refunds	11,997	27,558	15,575	25,000	25,000	20,204	25,000	25,000
092010-9204	Refunds (Proration)	5,882	5,106	4,121	5,000	5,000	4,960	5,000	5,000
092010-9210	Refunds (Primary Fees)					144			
092010-9215	Refunds (Revenue Recovery)	597	2,726	2,035	2,000	2,000	2,588	2,000	2,000
	--TOTAL DEPARTMENT--	18,476	35,390	21,731	32,000	32,000	27,896	32,000	
	REVENUE REFUNDS SUSPENSE AC	18,476	35,390	21,731	32,000	32,000	27,896	32,000	
093100	***TRANSFERS***								
093100-0121	Transfers to Emerg.Serv. Loa								
093100-9101	Transfer to Reassessment Fun	85,000	85,000	100,000	100,000	100,000			
093100-9110	Transfer to Capital Fund								
093100-9114	Transfer to Broadband Fund								
093100-9201	Transfer to VPA Fund	2,143,322	1,590,126	2,111,079	2,111,235	2,111,235	2,111,235	2,111,235	
093100-9202	Transfer to School (Nursing	164,935	164,935	164,935	164,935	164,935	164,935	164,935	
093100-9203	Transfer to School Fund-Oper	15,636,687	15,493,034	22,037,013	18,989,837	19,378,350	20,004,135	20,004,135	
093100-9204	Transfer to Debt Service Fun	3,143,087	6,341,318	3,325,284	3,325,284	3,327,405	3,325,284	3,325,284	
093100-9205	Transfer to School(Buses)						600,000	600,000	
093100-9206	Transfer to School (Capital)	745,587							
093100-9207	Transfer to Pin.Riv.Water/Se	183,654	76,442		350,000	375,000	350,000		
093100-9208	Transfer to Piney River 3 Pr								
093100-9209	Transfer to Courthouse Proje								
093100-9210	Transfer To Street Light Fun								
093100-9215	Transfer to School (Civil Ri								
093100-9503	Transfer to CDBG Fund								
	--TOTAL DEPARTMENT--	22,017,272	23,750,855	27,723,311	25,041,291	25,456,925	25,420,873	26,205,589	
	TRANSFERS	22,017,272	23,750,855	27,723,311	25,041,291	25,456,925	25,420,873	26,205,589	
094000	CAPITAL PROJECTS								
094100	***LIBRARY EXPANSION***								
094100-3002	Bond Issuance Expense								
094100-3003	Testing and Inspection Servi								
094100-3140	Architectural Services								
094100-3141	ASA-001 Site Analysis								
094100-3142	ASA-002 Boundary Survey Libr								
094100-3143	ASA-003 Bid Alternate MEP Sp								
094100-3144	ASA-004 Bid Alt Surge Suppre								
094100-3160	Construction Services								
094100-3161	Inspection Services								
094100-7002	Furnishings								
094200	***COUNTY OFFICE BUILDING***								
094200-3002	Bond Issuance Exp (DSS BAN20			43,929					

FUND #-100GENERAL FUND EXPENDITURES

	FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED	2025/02	DEPT	ADMIN	ADOPTED
	EXPENSE	EXPENSE	EXPENSE	FY/2025	FY/2025	ACTUAL	FY/2026	FY/2026	FY/2026
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
	COUNTY OFFICE BUILDING								
094200-3003	Testing and Inspection Servi		6,293						
094200-3004	Bond Issuance Exp (NCHS BAN2		43,929						
094200-3140	Architectural Services	96,033	112,641						
094200-3160	Construction Services								
094200-7002	Furnishings								
	--TOTAL DEPARTMENT--	96,033	206,792						
	CAPITAL PROJECTS	96,033	206,792						
095100	***LARKIN PROPERTY BAN***								
095100-3002	Bond Issuance Expense	85,261							
	--TOTAL DEPARTMENT--	85,261							
	LARKIN PROPERTY BAN	85,261							
099900	***CONTINGENCY FUND***								
999000	***CONTINGENCY***								
999000-9901	Contingency Reserve (Recurri	24,023		612,438	506,153				
999000-9905	Contingency Reserve (Non-rec	1,443,276	16,062	662,994	572,117		330,964	330,964	
999000-9910	Reserve-School Resource Offi								
999000-9911	Reserve-School Capital								
	--TOTAL DEPARTMENT--	1,443,276	24,023	1,275,432	1,078,270		330,964	330,964	
	CONTINGENCY	1,443,276	24,023	1,275,432	1,078,270		330,964	330,964	
	-TOTAL FOR FUND	39,921,817	46,467,445	49,530,187	51,350,204	43,947,667	51,666,452	51,088,536	
	- FINAL TOTAL	39,921,817	46,467,445	49,530,187	51,350,204	43,947,667	51,666,452	51,088,536	

			ADOPTED	AMENDED		DEPT	ADMIN	ADOPTED
FY/2022	FY/2023	FY/2024	FY/2025	FY/2025	2025/02	FY/2026	FY/2026	FY/2026
REVENUE	REVENUE	REVENUE	BUDGET	BUDGET	ACTUAL	REQUEST	RECOMMENDS	BUDGET

[illegible]

001102	***PUBLIC SERVICE TAX***		
001102-0011	Public Service-Current		
001102-0012	Public Service - Current		
001102-0013	Public Service - Current		
001102-0014	2001 Public Service Tax		
001102-0015	2002 Public Service Tax		
001102-0016	2003 Public Service Tax		
001102-0017	2004 Public Service Tax		
001102-0018	2005 Public Service Tax		
001102-0019	2006 Public Service Tax		
001102-0020	Real Estate Pub. Serv.-1st Y		
001102-0021	Real Estate Pub. Serv.-2nd Y		
001102-0022	Real Estate Pub. Serv.-3rd Y		
001102-0023	Public Service - 2007		
001102-0024	Public Service 2008		
001102-0025	Public Service 2009		
001102-0031	Public Service 2010		
001102-0032	Public Service 2011		
001102-0033	Public Service 2012		
001102-0034	Public Service 2013		
001102-0035	Public Service 2014		
001102-0036	Public Service 2015		
001102-0037	Public Service - 2016		
001102-0038	Public Service Tax- 2017		

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GENERAL FUND REVENUES

		FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED	2025/02	DEPT	ADMIN	ADOPTED
		REVENUE	REVENUE	REVENUE	FY/2025	FY/2025	ACTUAL	FY/2026	FY/2026	FY/2026
					BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
	PUBLIC SERVICE TAX									
001102-0039	Public Service - 2018							_____	_____	
001102-0040	Public Service-2019							_____	_____	
001102-0041	Public Service-2020	8,482-						_____	_____	
001102-0042	Public Service 2021	1,088,983-						_____	_____	
001102-0043	Public Service 2022		1,107,299-					_____	_____	
001102-0044	Public Service 2023			948,049-				_____	_____	
001102-0045	Public Service 2024				1,008,000-	1,008,000-	1,058,861-	_____	_____	
001102-0046	Public Service 2025							1,058,861-	1,058,861-	
	--TOTAL DEPARTMENT--	1,097,465-	1,107,299-	948,049-	1,008,000-	1,008,000-	1,058,861-	1,058,861-	1,058,861-	_____
001103	***PERSONAL PROPERTY TAXES**									
001103-0001	C/W Reimbursement Received	1,708,030-	1,708,030-	1,708,030-	1,708,030-	1,708,030-	1,708,030-	1,708,030-	1,708,030-	
001103-0003	2000 Personal Property Taxes							_____	_____	
001103-0004	1999 Personal Property Taxes							_____	_____	
001103-0005	1998 Personal Property Taxes							_____	_____	
001103-0006	1997 Personal Property Taxes							_____	_____	
001103-0007	1996 Personal Property Taxes							_____	_____	
001103-0008	1995 Personal Property Taxes							_____	_____	
001103-0009	1994 Personal Property Taxes							_____	_____	
001103-0010	2003 Personal Property Taxes							_____	_____	
001103-0020	2002 Personal Property Taxes							_____	_____	
001103-0021	2001 Personal Property taxes							_____	_____	
001103-0022	2001 Mobile Home Tax							_____	_____	
001103-0023	2000 Mobile Home Tax							_____	_____	
001103-0024	1999 Mobile Home Tax							_____	_____	
001103-0025	1998 Mobile Home Tax							_____	_____	
001103-0026	1997 Mobile Home Tax							_____	_____	
001103-0027	1996 Mobile Home Tax							_____	_____	
001103-0028	1995 Mobile Home Tax							_____	_____	
001103-0029	1994 Mobile Home Tax							_____	_____	
001103-0034	2002 Mobile Home Tax							_____	_____	
001103-0035	2003 Mobile Home Tax							_____	_____	
001103-1011	Personal Property Tax 2004FH							_____	_____	
001103-1012	Personal Property Tax 2005FH							_____	_____	
001103-1013	Personal Property Tax 2006FH							_____	_____	
001103-1014	2007 Personal Property Tax F							_____	_____	
001103-1015	Personal Property Tax FH 200							_____	_____	
001103-1016	Personal Property FH 2009							_____	_____	
001103-1017	Personal Property FH 2010	3-						_____	_____	
001103-1018	Personal Property FH 2011	3-						_____	_____	
001103-1019	Personal Property FH 2012	3-	45-					_____	_____	
001103-1020	Personal Property FH 2013	3-						_____	_____	
001103-1021	Personal Property FH 2014							_____	_____	
001103-1022	Personal Property FH 2015							_____	_____	
001103-1023	Personal Property FH 2016	138-						_____	_____	
001103-1024	Personal Property FH 2017	372-	336-					_____	_____	
001103-1025	Personal Property FH 2018	2,783-	956-	77-				_____	_____	
001103-1026	Personal Property FH 2018							_____	_____	

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GENERAL FUND REVENUES

		FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED	2025/02	DEPT	ADMIN	ADOPTED
		REVENUE	REVENUE	REVENUE	FY/2025	FY/2025	ACTUAL	FY/2026	FY/2026	FY/2026
					BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
	***PERSONAL PROPERTY TAXES**									
001103-1027	Personal Property FH 2019	7,635-	2,268-	1,872-			123-			
001103-1028	Personal Property FH 2020									
001103-1029	Personal Property FH 2021	405,270-	39,586-	8,860-			2,837-			
001103-1030	Personal Property FH 2022	1,841,865-	419,388-	44,911-			7,309-			
001103-1031	Personal Property FH 2023		1,683,462-	360,527-			39,710-			
001103-1032	Personal Property FH 2024			1,601,979-			337,138-			
001103-1033	Personal Property FH 2025				1,936,844-	1,936,844-	1,753-	379,460-	379,460-	
001103-1034	Personal Property FH 2026							1,743,505-	1,743,505-	
001103-1036	Mobile Home Tax FH - 2004									
001103-1037	Mobile Home Tax FH - 2005									
001103-1038	Mobile Home Tax FH - 2006									
001103-1039	Mobile Home Tax FH - 2007									
001103-1040	Mobile Home Tax FH - 2008									
001103-1041	Mobile Home Tax FH - 2009									
001103-1042	Mobile Home Tax FH - 2010									
001103-1043	Mobile Home Tax FH - 2011									
001103-1044	Mobile Home Tax FH - 2012									
001103-1045	Mobile Home Tax FH - 2013									
001103-1046	Mobile Home Tax FH - 2014									
001103-1047	Mobile Home Tax FH - 2015									
001103-1048	Mobile Home Tax FH - 2016									
001103-1049	Mobile Home Tax FH - 2017	55-								
001103-1050	Mobile Home Tax FH - 2018	45-	51-	206-						
001103-1051	Mobile Home Tax FH - 2019	89-	129-	225-			19-			
001103-1052	Mobile Home Tax FH - 2020	292-	175-	245-			57-			
001103-1053	Mobile Home Tax FH - 2021	3,110-	354-	363-			121-			
001103-1054	Mobile Home Tax FH - 2022	11,552-	2,759-	522-			171-			
001103-1055	Mobile Home Tax FH - 2023		12,545-	3,004-			549-			
001103-1056	Mobile Home Tax FH - 2024			12,786-			2,839-			
001103-1057	Mobile Home Tax FH- 2025							13,000-	13,000-	
001103-1058	Mobile Home Tax FH - 2026									
001103-2011	Personal Property SH 2004									
001103-2012	Personal Property SH 2005									
001103-2013	Personal Property SH 2006									
001103-2014	Personal Property SH 2007									
001103-2015	Personal Property SH 2008									
001103-2016	Personal Property SH 2009									
001103-2017	Personal Property SH 2010	3-								
001103-2018	Personal Property SH 2011	3-	24-							
001103-2019	Personal Property SH 2012	3-	45-							
001103-2020	Personal Property SH 2013	3-								
001103-2021	Personal Property SH 2014									
001103-2022	Personal Property SH 2015									
001103-2023	Personal Property SH 2016	67-								
001103-2024	Personal Property SH 2017	1,481-	101-							
001103-2025	Personal Property SH 2018	5,062-	1,870-	386-						
001103-2027	Personal Property SH 2019	11,379-	4,618-	2,340-			87-			
001103-2028	Personal Property SH 2020	95,177-	12,558-	4,558-			1,154-			

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GENERAL FUND REVENUES

		<u>FY/2022</u>	<u>FY/2023</u>	<u>FY/2024</u>	<u>ADOPTED</u>	<u>AMENDED</u>		<u>DEPT</u>	<u>ADMIN</u>	<u>ADOPTED</u>
		<u>REVENUE</u>	<u>REVENUE</u>	<u>REVENUE</u>	<u>FY/2025</u>	<u>FY/2025</u>	<u>2025/02</u>	<u>FY/2026</u>	<u>FY/2026</u>	<u>FY/2026</u>
					<u>BUDGET</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>REQUEST</u>	<u>RECOMMENDS</u>	<u>BUDGET</u>
	***MACHINERY AND TOOLS TAX**									
001104-1033	2011 Machinery & Tools FH									
001104-1034	2012 Machinery & Tools FH									
001104-1035	2013 Machinery & Tools FH									
001104-1036	2014 Machinery & Tools FH									
001104-1037	2015 Machinery & Tools FH									
001104-1038	2016 Machinery & Tools FH									
001104-1039	2017 Machinery & Tools FH									
001104-1040	2018 Machinery & Tools FH									
001104-1041	2019 Machinery & Tools FH									
001104-1042	2020 Machinery & Tools FH									
001104-1043	2021 Machinery & Tools FH	5,129-								
001104-1044	2022 Machinery & Tools FH	28,400-	13,540-							
001104-1045	2023 Machinery & Tools FH		41,345-	472-			492-			
001104-1046	2024 Machinery & Tools FH			35,081-			6,047-			
001104-1047	2025 Machinery & Tools FH				34,200-	34,200-				
001104-1048	2026 Machinery & Tools FH							34,200-	34,200-	
001104-2025	2004 Machinery & Tools SH									
001104-2027	2005 Machinery & Tools SH									
001104-2028	2006 Machinery & Tools SH									
001104-2029	2007 Machinery & Tools SH									
001104-2030	2008 Machinery & Tools SH									
001104-2031	2009 Machinery & Tools SH									
001104-2032	2010 Machinery & Tools SH									
001104-2033	2011 Machinery & Tools SH									
001104-2034	2012 Machinery & Tools SH									
001104-2035	2013 Machinery & Tools SH									
001104-2036	2014 Machinery & Tools SH									
001104-2037	2015 Machinery & Tools SH									
001104-2038	2016 Machinery & Tools SH									
001104-2039	2017 Machinery & Tools SH									
001104-2040	2018 Machinery & Tools SH									
001104-2041	2019 Machinery & Tools SH									
001104-2042	2020 Machinery & Tools SH									
001104-2043	2021 Machinery & Tools SH	47,946-								
001104-2044	2022 Machinery & Tools SH		41,632-	209-						
001104-2045	2023 Machinery & Tools SH			36,898-			5,411-			
001104-2046	2024 Machinery & Tools SH			39-	40,800-	40,800-	36,210-			
001104-2047	2025 Machinery & Tools SH							40,800-	40,800-	
	--TOTAL DEPARTMENT--	81,475-	96,517-	72,699-	75,000-	75,000-	48,160-	75,000-	75,000-	
001106	***LATE TAX PENALTY***									
001106-0001	Late Tax Penalty	229,063-	232,150-	224,602-	255,613-	255,613-	186,923-	225,910-	225,910-	
001106-0011	Late Tax Penalty-1st Yr Deli									
001106-0012	Late Tax Penalty-2nd Yr Deli									
001106-0013	Late Tax Penalty-3rd Yr Deli									
001106-0014	Late Tax Penalty-4th Yr Deli									
	--TOTAL DEPARTMENT--	229,063-	232,150-	224,602-	255,613-	255,613-	186,923-	225,910-	225,910-	

001204 ***UTILITY FRANCHISE TAX***

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GENERAL FUND REVENUES

	FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED	2025/02	DEPT	ADMIN	ADOPTED
	REVENUE	REVENUE	REVENUE	FY/2025	FY/2025	ACTUAL	FY/2026	FY/2026	FY/2026
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
	UTILITY FRANCHISE TAX								
001204-0001	Utility Franchise Tax								
001204-0025	Electric Consumption Tax	62,630-	59,890-	60,803-	65,000-	48,835-	65,000-	65,000-	
001204-0030	Telecommunication Gross Rece	15,574-	11,605-	9,353-	15,000-	11,705-	15,000-	15,000-	
	--TOTAL DEPARTMENT--	78,204-	71,495-	70,156-	80,000-	60,540-	80,000-	80,000-	
	MOTOR VEHICLE LICENSES								
001205									
001205-0006	1998 Motor Vehicle Licenses								
001205-0007	1999 Motor Vehicle Licenses								
001205-0008	2000 Motor Vehicle Licenses								
001205-0009	Motor Vechicle License Refun	1,163	891	1,240	1,200-	736	1,200-	1,200-	
001205-0010	2001 Motor Vehicle Licenses								
001205-0011	2002 Motor Vehicle Licenses								
001205-0012	2003 Motor Vehicle Licenses								
001205-0013	2004 Motor Vehicle Licenses								
001205-0014	2005 Motor Vehicle Licenses								
001205-0015	2006 Motor Vehicle Licenses								
001205-0016	2007 Vehicle License Fee								
001205-0017	Vehicle License Fee 2008	20-							
001205-0018	Vehicle License Fee 2009								
001205-0019	Vehicle License Fee 2010								
001205-0020	Vehicle License Fee 2011								
001205-0021	Vehicle License Fee 2012								
001205-0022	Vehicle License Fee 2013								
001205-0023	Vehicle License Fee 2014								
001205-0024	Vehicle License Fee 2015								
001205-0025	Vehicle License Fee 2016	100-							
001205-0026	Vehicle License Fee 2017	522-	212-						
001205-0027	Vehicle License Fee 2018	1,831-	972-	229-					
001205-0028	Vehicle License Fee 2019	4,596-	1,834-	1,144-		112-			
001205-0029	Vehicle License Fee 2020	24,129-	5,105-	2,418-		758-			
001205-0030	Vehicle License Fee 2021	206,701-	29,431-	6,697-		1,652-			
001205-0031	Vehicle License Fee 2022	498,924-	203,096-	26,762-		4,448-			
001205-0032	Vehicle License Fee 2023		506,807-	192,118-		25,568-			
001205-0033	Vehicle License Fee 2024			510,121-	738,890-	174,964-	738,890-	738,890-	
001205-0034	Vehicle License Fee 2025					465-			
	--TOTAL DEPARTMENT--	735,660-	746,566-	738,249-	740,090-	207,231-	740,090-	740,090-	
	BANK FRANCHISE TAX								
001206									
001206-0001	Bank Franchise Tax	109,504-	110,913-	91,447-	109,728-		109,728-	109,728-	
	--TOTAL DEPARTMENT--	109,504-	110,913-	91,447-	109,728-		109,728-	109,728-	
	RECORDATION TAXES								
001207									
001207-0001	Recordation Taxes	554,886-	340,223-	363,462-	350,000-	303,375-	365,000-	365,000-	
001207-0002	Taxes on Wills and Deeds								
	--TOTAL DEPARTMENT--	554,886-	340,223-	363,462-	350,000-	303,375-	365,000-	365,000-	
	MEALS & LODGING TAXES								
001208									
001208-0001	Transient Occupancy Tax	1,186,269-	1,627,361-	1,742,843-	2,268,000-	2,229,929-	2,587,193-	2,587,193-	

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GENERAL FUND REVENUES

	FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED	2025/02	DEPT	ADMIN	ADOPTED
	REVENUE	REVENUE	REVENUE	FY/2025	FY/2025	ACTUAL	FY/2026	FY/2026	FY/2026
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
	MEALS & LODGING TAXES								
001208-0002	Meals Tax	1,200,194-	1,282,923-	1,507,617-	1,589,026-	1,235,469-	1,592,798-	1,592,798-	
	--TOTAL DEPARTMENT--	2,386,463-	2,910,284-	3,250,460-	3,857,026-	3,465,398-	4,179,991-	4,179,991-	
001210	***Street Light Tax***								
001210-0001	Street Light Tax, Penalty, I								
001216	***E-911 PHONE SERVICE FEES*								
001216-0001	E-911 System Tax								
001216-0003	E-911 Carryover Funds								
001300	PERMITS AND LICENSES								
001301	***DOG LICENSES***								
001301-0006	Dog Licenses - 1998								
001301-0007	Dog Licenses - 1999								
001301-0008	Dog Licenses - 2000								
001301-0009	Dog Licenses - 2001								
001301-0010	Dog Licenses - 2002								
001301-0011	Dog Licenses - 2003								
001301-0012	Dog Licenses - 2004								
001301-0013	Dog Licenses - 2005								
001301-0014	Dog Licenses - 2006								
001301-0015	Dog Licenses - 2007								
001301-0016	Dog Licenses - 2008								
001301-0017	Dog Licenses - 2009								
001301-0018	Dog Licenses - 2010								
001301-0019	Dog Licenses - 2011								
001301-0020	Dog Licenses - 2012								
001301-0021	Dog Licenses - 2013								
001301-0022	Dog Licenses - 2014								
001301-0023	Dog Licenses - 2015								
001301-0024	Dog Licenses - 2016								
001301-0025	Dog Licenses - 2017								
001301-0026	Dog Licenses - 2018								
001301-0027	DOG LICENSES - 2019								
001301-0028	Dog Licenses - 2020								
001301-0029	Dog Licenses - 2021	291-							
001301-0030	Dog Licenses - 2022	22,347-	750-						
001301-0031	Dog Licenses - 2023		12,883-	729-					
001301-0032	Dog Licenses - 2024			14,092-		562-			
001301-0033	Dog Licenses - 2025			13,200-	13,200-	10,674-	13,200-	13,200-	
001301-0034	Dog Licenses - 2026								
	--TOTAL DEPARTMENT--	22,638-	13,633-	14,821-	13,200-	11,236-	13,200-	13,200-	
001303	***PERMIT FEES***								
001303-0001	Dog Pound Fees	1,220-	1,463-	3,330-	3,000-	1,215-	3,000-	3,000-	
001303-0002	Dangerous Dog Registration F	320-	255-	170-	300-	85-	300-	300-	
001303-0003	Short Term Rental Registrati	30-							
001303-0004	Land Use Application Fees	12,438-	11,351-	10,477-	12,500-	9,011-	12,500-	12,500-	
001303-0006	Transfer Fees	1,289-	1,016-	1,018-	1,200-	901-	1,200-	1,200-	
001303-0007	Subdivision Fees	11,420-	6,720-	12,025-	11,000-	7,920-	11,000-	11,000-	

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FUND #-100		GENERAL FUND REVENUES								
		FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED		DEPT	ADMIN	ADOPTED
		REVENUE	REVENUE	REVENUE	FY/2025	FY/2025	2025/02	FY/2026	FY/2026	FY/2026
					BUDGET	BUDGET	ACTUAL	REQUEST	RECOMMENDS	BUDGET
	PERMIT FEES									
001303-0008	Building Permits	359,210-	291,035-	222,682-	349,079-	349,079-	352,503-	365,000-	365,000-	
001303-0009	Building Inspection Fees/Fin	24,868-	23,538-	11,162-	16,000-	16,000-	8,665-	16,000-	16,000-	
001303-0010	Zoning Permits	11,420-	9,050-	8,202-	11,500-	11,500-	5,100-	11,500-	11,500-	
001303-0011	Well/Septic Fees	16,775-			7,000-	7,000-				
001303-0012	Forestal District Fees									
001303-0013	Land Disturbing Fees	12,840-	8,440-	3,285-	7,500-	7,500-	14,170-	10,000-	10,000-	
001303-0014	Stormwater Permit Fees									
001303-0015	Levy Fees						7,236-			
001303-0019	Tourism Collections	580-	100-	90-	500-	500-		100-	100-	
	--TOTAL DEPARTMENT--	452,410-	352,968-	272,441-	419,579-	419,579-	406,806-	430,600-	430,600-	
001400	FINES AND FORFEITURES									
001401	***COURT FINES & FORFEITURES									
001401-0001	Court Fines & Forfeitures	119,334-	142,080-	174,944-	180,000-	221,713-	217,021-	336,000-	336,000-	
001401-0003	Canine At Large Civil Penalt									
001401-0234	Jail Admission Fee	1,275-	1,921-	2,182-	1,750-	1,750-	1,173-	1,750-	1,750-	
001401-0244	Courthouse Security Fund	36,975-	44,424-	60,533-	50,000-	50,000-	63,888-	77,000-	77,000-	
001401-0245	Non-Consecutive Jail Time Fe									
001401-0250	Courthouse Construction Fees	6,875-	8,002-	20,015-	9,400-	9,400-	10,988-	9,400-	9,400-	
	--TOTAL DEPARTMENT--	164,459-	196,427-	257,674-	241,150-	282,863-	293,070-	424,150-	424,150-	
001500	REVENUE FROM USE OF MONEY/PR									
001501	***INTEREST ON INVESTMENTS**									
001501-0001	Interest on Investments	67,635-	795,659-	1,177,090-	1,345,860-	1,345,860-	749,223-	1,100,000-	1,100,000-	
001501-0002	Increase(Decrease)in Market	120,199	41,792	95,038-			53,895-			
001501-0003	Interest Earned - Meals Tax									
001501-0004	Interest Earned on Reassessm									
001501-0005	Interest on Crestar Escrow-S									
001501-0006	Interest Earned SNAP									
	--TOTAL DEPARTMENT--	52,564	753,867-	1,272,128-	1,345,860-	1,345,860-	803,118-	1,100,000-	1,100,000-	
001502	***RENTAL/SALE OF PROPERTY**									
001502-0001	Rental of General Property									
001502-0002	Tower & Conduit Lease	3,550-	4,150-	3,850-	4,150-	4,150-	3,850-	4,150-	4,150-	
001502-0005	Sale of Sheriff Vehicles			30,864-						
001502-0006	Sale of Materials & Supplies									
001502-0007	Sale of Salvage & Surplus									
001502-0008	Sale of General Property									
001502-0009	Real Estate Tax Sale Proceed	42,331-	18,635-	7,648-			23,159-			
001502-0033	Interest Revenue									
	--TOTAL DEPARTMENT--	45,881-	22,785-	42,362-	4,150-	4,150-	27,009-	4,150-	4,150-	
001600	CHARGES FOR SERVICES									
001601	***COURT COSTS***									
001601-0001	Fees of Court Officers									
001601-0002	Excess Fees of the Clerk									
001601-0003	Sheriff's Fees	7,734-	12,938-	12,116-	12,500-	12,500-	9,090-	12,500-	12,500-	
001601-0004	Law Library Fees	2,196-	1,954-	2,151-	2,500-	2,500-	2,210-	2,500-	2,500-	

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GENERAL FUND REVENUES

	FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED	2025/02	DEPT	ADMIN	ADOPTED
	REVENUE	REVENUE	REVENUE	FY/2025	FY/2025	ACTUAL	FY/2026	FY/2026	FY/2026
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
	COURT COSTS								
001601-0005	Concealed Weapon Permit Fees								
001601-0006	4,713-	5,092-	6,016-	6,000-	6,000-	6,723-	6,000-	6,000-	
001601-0007	3,479-	3,569-	2,985-	3,500-	3,500-	2,750-	3,500-	3,500-	
001601-0008	1-			30-	30-		30-	30-	
001601-0009	579-	1,488-	855-	1,000-	1,000-	977-	1,000-	1,000-	
001601-0010	115-	200-	160-	250-	250-	75-	250-	250-	
001601-0011	115-	157-	168-	250-	250-	148-	250-	250-	
001601-0012	Liquidated Damages								
001601-0013	Detention Home Costs - Cir C								
--TOTAL DEPARTMENT--	18,932-	25,398-	24,451-	26,030-	26,030-	21,973-	26,030-	26,030-	
001602	***COMMONWEALTH ATTORNEY FEE								
001602-0001	2,152-	1,909-	1,927-	2,200-	2,200-	1,589-	2,200-	2,200-	
--TOTAL DEPARTMENT--	2,152-	1,909-	1,927-	2,200-	2,200-	1,589-	2,200-	2,200-	
001605	***WORK RELEASE FEES**								
001605-0001	Work Release Fees								
001608	***LANDFILL FEES***								
001608-0002	204,103-	212,539-	232,726-	222,000-	222,000-	172,435-	222,000-	222,000-	
001608-0005	Litter Program Fees								
--TOTAL DEPARTMENT--	204,103-	212,539-	232,726-	222,000-	222,000-	172,435-	222,000-	222,000-	
001613	***RECREATION FEES***								
001613-0001	37,422-	37,998-	45,269-	42,000-	42,000-	41,238-	56,244-	56,244-	
001613-0002	Concession Fees								
001613-0003	Recreation Events Fees								
--TOTAL DEPARTMENT--	37,422-	37,998-	46,906-	42,000-	42,000-	43,353-	56,244-	56,244-	
001616	***SALE OF LITERATURE***								
001616-0001	Sale of Maps, Surveys, Etc.								
001616-0002	Sale of Publications								
001616-0003	Sale of Land Books								
001616-0004	399-	87-	92-	50-	50-	245-	99-	99-	
001616-0010	Bicentennial Sales								
--TOTAL DEPARTMENT--	399-	409-	92-	202-	202-	245-	101-	101-	
001800	MISCELLANEOUS REVENUE								
001801	***ENTERPRISE ACTIVITIES***								
001801-0001	Miscellaneous Revenue								
001803	***EXPENDITURE REFUNDS***								
001803-0001	3,521-	5,145-	4,417-	7,500-	7,500-	12,113-	7,500-	7,500-	
001803-0003	Interest Delinquent PP Fees								
001803-0009	794-								
001803-0010	3,302-	4,531-	19,238-	5,000-	5,000-	24,947-	5,000-	5,000-	
001803-0011	VPA Refunds (Admin from Spec								
001803-0012	12,933-			100-	100-		100-	100-	
001803-0015	98,033-	98,355-	98,216-						
001803-0020	Overpayment to Health Depart								
--TOTAL DEPARTMENT--	118,583-	108,031-	121,871-	12,600-	133,194-	157,654-	12,600-	12,600-	

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GENERAL FUND REVENUES

		FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED	2025/02	DEPT	ADMIN	ADOPTED
		REVENUE	REVENUE	REVENUE	FY/2025	FY/2025	ACTUAL	FY/2026	FY/2026	FY/2026
					BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
001899	***MISCELLANEOUS***									
001899-0001	Election/Primary Filing Fees	100-		200-			1,144-			
001899-0002	CTCL COVID-19 Response Grant									
001899-0003	Gifts/Donations	300-								
001899-0004	Sale of Unclaimed Property									
001899-0005	Sale of Timber (Sturt Proper									
001899-0006	Youth Baseball Program Donat									
001899-0007	Target Grant - Youth Soccer									
001899-0008	Opioid Abatement Settlement		43,819-	46,668-	10,746-	23,991-	26,189-	19,231-	19,231-	
001899-0013	Interest on Court Judgements									
001899-0014	Check Return Fee	595-	665-	560-	600-	600-	840-	600-	600-	
001899-0015	Donations-Sheriffs Dept									
001899-0016	Admin. Fee-Delinquent Collec	26,024-	27,339-	27,246-	27,500-	27,500-	22,599-	27,500-	27,500-	
001899-0018	Duplicate Bill Fee	358-	288-	308-	500-	500-	156-	500-	500-	
001899-0020	Cover the Caboose						6,530-			
001899-0021	Donations-Parks and Recreati	2,976-								
001899-0025	COVID19 USC Democracy Grant-									
001899-0026	Donation-Crozet Tunnel Proje									
001899-0030	VA Tourism Corp Grant			30,000-		93,000-	93,000-			
001899-0031	AEP EDGE Grant									
001899-0035	Donations-Animal Control	95-	15,200-	80-	65-	65-	180-	65-	65-	
001899-0040	Asset Forfeiture (non-DCJS)S	2,731-		3,059-						
001899-0041	Asset Forfeiture (Non-DCJS)C			5,705-						
001899-0050	Wild Rose Solar Project					112,000-	112,000-			
001899-0099	Miscellaneous Revenue	1,026-	28,783-	19,570-	65,000-	65,000-	21,172-	18,000-	18,000-	
	--TOTAL DEPARTMENT--	34,205-	116,094-	133,396-	104,411-	322,656-	283,810-	65,896-	65,896-	
001901	***RECOVERED COSTS***									
001901-0001	Commonwealth Jail Costs									
001901-0002	Health Department (Building									
001901-0003	Misc. Sheriff Grants									
001901-0004	DSS Reimb.(Custodial/Ins./Re	68,866-	72,532-	56,665-	65,000-	65,000-	36,702-	65,000-	65,000-	
001901-0005	Amherst Reimb. Ag Center PAR	29,646-								
001901-0006	NCSB (Resource Officer)		481-	368-						
001901-0007	Lovington W/S Connection Fe									
001901-0008	Colleen W/S Connection Fees							109,832-	109,832-	
001901-0009	Wintergreen PD Cad Reimburse	7,878-					8,323-	8,323-	8,323-	
001901-0010	Local EMS Grant match									
001901-0011	T.J.Area Criminal Justice Bo									
001901-0012	Local Tourism Grant Match (E			37,500-						
001901-0013	VJCCCA Parent Co-payments (C									
001901-0014	VJCCCA Reimbursement (non-cs									
001901-0015	DMV Stop Fees	32,463-	34,233-	33,886-	36,000-	36,000-	28,290-	36,000-	36,000-	
001901-0016	Reimbursement(DCSE)for foste	292-	2,606-	9,420-	1,600-	1,600-	4,694-	3,500-	3,500-	
001901-0020	Nellysford MasterPlan Contri									
001901-0025	Millennium Group Reimburseme									
001901-0026	EMS Revenue Recovery	670,166-	784,113-	787,468-	781,000-	781,000-	668,761-	844,000-	844,000-	
001901-0030	Forest Service Coop. Agreeeme	4,200-	2,775-		4,400-	4,400-		4,400-	4,400-	
001901-0031	VDOT Sheriff's Department Ag	7,035-								

FUND #-100

GENERAL FUND REVENUES

	FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED	2025/02	DEPT	ADMIN	ADOPTED
	REVENUE	REVENUE	REVENUE	FY/2025	FY/2025	ACTUAL	FY/2026	FY/2026	FY/2026
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
	RECOVERED COSTS								
001901-0032					28,080-	30,193-	35,000-	35,000-	
001901-0033					53-	296-			
001901-0035									
001901-0040	692-	1,164-	1,668-	1,200-	1,200-	1,597-	1,200-	1,200-	
001901-0045									
001901-0050	289-	4,579-	1,143-	1,500-	1,500-	1,840-	1,500-	1,500-	
001901-0055				8,000-	8,000-				
001901-0056									
001901-0057									
001901-0060									
001901-0065	25,766-	17,503-	19,931-	18,500-	18,500-	13,952-	18,500-	18,500-	
001901-0070									
	--TOTAL DEPARTMENT--								
	847,293-	919,986-	948,049-	917,200-	945,333-	794,648-	1,127,255-	1,127,255-	
001999	SUBTOTAL								
	REVENUE FROM LOCAL SOURCES								
	35,440,031-	37,983,747-	38,439,755-	39,668,527-	40,077,212-	25,626,458-	40,832,717-	40,832,717-	
002000	REVENUE FROM THE COMMONWEALT								
002101	***PAYMENTS IN LIEU OF TAXES								
002101-0001									
002201	***NON-CATEGORICAL STATE AID								
002201-0001	Other Non-Categorical State	6,912-							
002201-0002	Wine Taxes								
002201-0003	Motor Vehicle Carriers Tax	97,425-	96,731-	104,661-	104,661-	113,525-	118,000-	118,000-	
002201-0005	Mobile Home Titling Tax	37,095-	62,601-	40,050-	37,000-	37,000-	45,000-	45,000-	
002201-0006	Tax of Deeds								
002201-0007	Communications Sales & Use T	338,806-	330,691-	312,527-	330,000-	330,000-	330,000-	330,000-	
002201-0008	PPTRA Commonwealth Reimburse								
002201-0009	Moped/ATV State Sales Tax	508-	489-	322-	350-	350-	400-	400-	
	--TOTAL DEPARTMENT--	480,746-	490,512-	457,560-	472,011-	480,875-	493,400-	493,400-	
002300	SHARED EXPENSES - STATE								
002301-0001	Shared Expenses-Commonwealth	347,625-	389,084-	399,053-	426,457-	426,457-	344,414-	443,154-	443,154-
	--TOTAL DEPARTMENT--	347,625-	389,084-	399,053-	426,457-	426,457-	344,414-	443,154-	443,154-
002302-0001	Shared Expenses-Sheriff	1,004,596-	1,001,104-	1,100,855-	1,109,952-	1,109,952-	854,367-	1,244,888-	1,244,888-
	--TOTAL DEPARTMENT--	1,004,596-	1,001,104-	1,100,855-	1,109,952-	1,109,952-	854,367-	1,244,888-	1,244,888-
002303-0001	Shared Expenses-Commissioner	85,882-	110,725-	128,720-	143,401-	143,401-	118,835-	150,391-	150,391-
	--TOTAL DEPARTMENT--	85,882-	110,725-	128,720-	143,401-	143,401-	118,835-	150,391-	150,391-
002304-0001	Shared Expenses-Treasurer	122,222-	121,040-	142,594-	166,104-	166,104-	126,271-	163,208-	163,208-
	--TOTAL DEPARTMENT--	122,222-	121,040-	142,594-	166,104-	166,104-	126,271-	163,208-	163,208-
002305-0001	Shared Expenses-Medical Exam								
002306-0001	Shared Expenses-Registrar	63,414-	66,084-	70,328-	81,809-	81,809-	84,263-	84,263-	

			ADOPTED	AMENDED		DEPT	ADMIN	ADOPTED
FY/2022	FY/2023	FY/2024	FY/2025	FY/2025	2025/02	FY/2026	FY/2026	FY/2026
REVENUE	REVENUE	REVENUE	BUDGET	BUDGET	ACTUAL	REQUEST	RECOMMENDS	BUDGET

002306-0002	Shared Expenses-Registrar State Board of Elections (Pr			13,742-	7,390-	7,390-		7,612-	7,612-	
	--TOTAL DEPARTMENT--	63,414-	66,084-	84,070-	89,199-	89,199-		91,875-	91,875-	
002307-0001	Shared Expenses-Clerk of Cir	237,428-	248,022-	264,975-	266,550-	266,550-	230,976-	276,876-	276,876-	
	--TOTAL DEPARTMENT--	237,428-	248,022-	264,975-	266,550-	266,550-	230,976-	276,876-	276,876-	
002400	CATEGORICAL AID - STATE									
002401	***PUBLIC ASSISTANCE***									
002401-0002	Public Assistance & Welfare	607,254-	537,764-	534,896-	693,146-	693,146-	444,849-	704,125-	704,125-	
002401-0016	SLFC									
002401-0022	Fuel Assistance									
002401-0045	At Risk Youth/Family (CSA)	1,059,115-	1,802,394-	1,335,540-	1,373,600-	1,373,600-	1,226,314-	1,373,600-	1,373,600-	
002401-0047	Family Preservation/Support									
	--TOTAL DEPARTMENT--	1,666,369-	2,340,158-	1,870,436-	2,066,746-	2,066,746-	1,671,163-	2,077,725-	2,077,725-	
002404	***OTHER CATEGORICAL AID***									
002404-0001	Asset Forfeiture Proceeds-Sh	11,277-	31,503-	7,717-		2,416-	4,997-			
002404-0002	Four For Life	17,926-	19,030-	18,322-		18,153-	18,153-			
002404-0003	Reimbursement Electoral Boar					12,830-	12,830-			
002404-0004	Sheriff's Dept. Grants									
002404-0006	Asset Forfeiture Proceeds-Co	734-	7,690-	765-						
002404-0007	Litter Control	8,312-	9,966-	13,032-		11,490-	11,490-			
002404-0008	Mental Health/Retardation									
002404-0009	Victim Witness Program 98-A9	11,778-	21,042-	19,646-	21,000-	26,967-	23,712-	26,967-	26,967-	
002404-0010	Domestic Violence Victim Fun									
002404-0011	Disaster Relief(Dept.Emerg.M									
002404-0012	VOF Public Access Grant-Rock	60,000-								
002404-0013	Railway Transportation Grant									
002404-0014	Oak Ridge Train Station									
002404-0015	Fire Programs	60,793-	59,279-	66,524-		75,721-	75,721-			
002404-0016	Emergency Medical Services G									
002404-0017	Library of Virginia Grant	22,197-		49,713-		33,786-	15,028-			
002404-0018	Commonwealth Juror Reimburse	4,440-	4,260-	11,250-	6,500-	10,650-	10,650-	12,000-	12,000-	
002404-0020	VJCCA-Dept.Juvenile Justice	10,364-	10,364-	10,364-	10,364-	10,364-	7,773-	10,364-	10,364-	
002404-0030	DHCD VA Main Street Grant (C	7,000-								
002404-0031	DHCD Planning Grant (Lovings									
002404-0032	DHCD Community Business Laun		45,000-							
002404-0033	DHCD Grant Local Building De									
002404-0034	DCJS Sheriff's TDO/ECO			4,745-		3,133-	5,005-	3,500-	3,500-	
002404-0035	DCJS Grant (Sheriff's Dept)	30,121-	74,828-	67,521-	64,683-	120,261-	52,468-			
002404-0036	DMV Animal Friendly Plates	313-	427-	407-	450-	450-	311-	450-	450-	
002404-0037	DCJS 2021 Body Worn Camera G	43,687-								
002404-0038	VSP HEAT Equipment Reimburse									
002404-0039	Domestic Preparedness Grant									
002404-0040	Blue Ridge Tunnel TEA-21 Gra									
002404-0041	Historic District Cost Share									
002404-0042	VD0F-FSF Forest Sustainabili		41,389-			95,321-	95,321-			
002404-0043	BearWise DWR Grant		2,290-							

003303-0001	EMS Provider Relief Funds								
003303-0005	Rental Assistance Program (F								
003303-0007	Sheriff Dept. 18X9205464VA17								
003303-0008	Other Sheriff's Grants (Fed-	13,050-	6,976-	19,553-		41,655-	8,475-		
003303-0009	Welfare Admin. & Assistance	898,383-	838,198-	869,204-	1,068,209-	1,068,209-	704,159-	1,084,997-	1,084,997-
003303-0010	Local Law Enforcement Block								
003303-0011	CESF-Coronavirus Emergency S								
003303-0015	TEA-21 Grant (Tunnel)								
003303-0016	Recreational Trails Prg (20.								
003303-0020	HUD Grant (Roof-Rockfish)								
003303-0021	Domestic Preparedness Grant								
003303-0022	Law Enforcement Terrorism Pr								
003303-0023	State & Community Hwy. Safet								
003303-0024	DOJ Recovery Ct Implementati			79,525-	172,000-	172,000-	79,259-	172,000-	172,000-
003303-0025	Sheriff's Byrne Grant (16.73					30,720-	10,402-		
003303-0026	SCAAP (Federal Prisoners)		7,677-	176-					
003303-0030	TEA-21 (Trail)								
003303-0031	SAFETEA-LU High Priority (Tr								
003303-0035	Public Safety Interoperabili								

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FUND #-100		GENERAL FUND REVENUES								
		FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED	2025/02	DEPT	ADMIN	ADOPTED
		REVENUE	REVENUE	REVENUE	FY/2025	FY/2025	ACTUAL	FY/2026	FY/2026	FY/2026
					BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
	***CATEGORICAL AID - FEDERAL									
003303-0036	Victim Witness Program	35,333-	59,165-	45,840-	44,100-	53,124-	43,585-	53,124-	53,124-	
003303-0037	Miscellaneous Federal Revenu			2,122-						
003303-0040	Federal CARES Act Funding-CO									
003303-0041	Federal COVID Utility Assita	32,387-								
003303-0042	Fed American Rescue Plan Act	1,449,989-								
003303-0043	ARPA Tourism Recovery Funds	120,000-		82,000-		38,000-	38,000-			
003303-0044	Local Asst Tribal Consis Fnd		50,000-	50,000-						
003303-0045	DSS - COVID19 Federal Fundin	8,219-	9,146-	10,886-			3,588-			
003303-0046	Sheriff's Dept ARPA Federal			248,806-		43,184-	43,185-			
003303-0050	2010 Homeland Security CFDA									
003303-0055	Homeland Security-EMPG-CFDA	5,265-	7,500-	7,500-						
003303-0056	ARPA - Law Enforcement									
003303-0057	CSA SSBG Federal									
003303-0100	Recovery Act BJA Byrne JAG G									
003303-0105	Treasury Forfeiture Fund 21.									
003303-0106	Federal Asset Seizure 16-DEA									
003303-0107	Federal DEA Task Force (Sher					12,030-	12,030-			
003303-0200	FEMA-Disaster Relief									
003303-0231	DHCD Planning Grant (Federal									
003303-0240	USDA Specialty Crop Grant									
003303-0250	Rural Dev. Community Facilit									
	--TOTAL DEPARTMENT--	2,562,626-	978,662-	1,415,612-	1,284,309-	1,458,922-	942,683-	1,310,121-	1,310,121-	
	REVENUE FROM FEDERAL GOV'T	2,636,385-	1,058,026-	1,500,019-	1,346,459-	1,521,072-	942,683-	1,310,121-	1,310,121-	
004000	OTHER FINANCING SOURCES									
004101	***NON-REVENUE RECEIPTS***									
004101-0001	Insurance Recoveries	295-	959-							
004101-0002	Sale of Land & Buildings									
004101-0005	Cancelled Checks - General	54,887-	27-	9,286-		2,436-	2,437-			
004101-0006	Cancelled Checks - VPA									
004101-0007	Cancelled Checks - School									
	--TOTAL DEPARTMENT--	55,182-	986-	9,286-		2,436-	2,437-			
004104	***Bond Proceeds***									
004104-0001	2022 Bond Anticipation Note		2,600,000-							
004104-0002	DSS Building (BAN2024B)			43,929-						
004104-0003	NCHS Renovation (BAN2024A)			43,929-						
004104-0004	2012 VRA Bond Proceeds (Radi									
004104-0005	2012 Refunding of Lease Reve									
004104-0006	2018 VRA Bond Proceeds (Libr									
004104-0007	VRA 2018 Net Premium Proceed									
	--TOTAL DEPARTMENT--		2,600,000-	87,858-						
004105	***TRANSFERS FROM OTHER FUND									
004105-0101	Transfer from Reassessment F	255,703-				271,000-	271,000-			

FUND #-100

GENERAL FUND REVENUES

	FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED	2025/02	DEPT	ADMIN	ADOPTED
	REVENUE	REVENUE	REVENUE	FY/2025	FY/2025	ACTUAL	FY/2026	FY/2026	FY/2026
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
	***TRANSFERS FROM OTHER FUND								
004105-0102	Transfer from Trigon Stock S								
004105-0104	Transfer from E911 Fund								
004105-0106	Transfer from Courthouse Pro								
004105-0110	Transfer from Capital Fund								
004105-0114	Transfer from Broadband Fund								
004105-0121	Transfer from EMS Loan Fund								
004105-0150	Transfer from VPA Fund								
004105-0502	Transfer from Colleen W/S Pr								
004105-0503	Transfer from CDBG Fund								
004105-0505	Transfer from Street Light F								
--TOTAL DEPARTMENT--	255,703-		300,000-		271,000-	271,000-			
	OTHER FINANCING SOURCES								
	310,885-	2,600,986-	397,144-		273,436-	273,437-			
009999	***YEAR ENDING BALANCE***								
009999-0001	Year Ending Balance								
--TOTAL DEPARTMENT--				3,577,427-	4,056,072-		3,872,300-	3,872,300-	
	YEAR ENDING BALANCE								
				3,577,427-	4,056,072-		3,872,300-	3,872,300-	
-TOTAL FOR FUND	42,781,282-	47,097,993-	45,578,694-	49,530,187-	51,350,204-	31,137,029-	51,088,536-	51,088,536-	
- FINAL TOTAL	42,781,282-	47,097,993-	45,578,694-	49,530,187-	51,350,204-	31,137,029-	51,088,536-	51,088,536-	

DEBT SERVICE FUND

5/8/2025

EXPENDITURE SYNOPSIS - PUBLIC HEARING MAY 13, 2025

	FY 24-25	FY 25-26		
Expenditures by Dept.	Amended Budget	Proposed Budget	Increase/Decrease	% Change
County Debt Service				
Trustee Fees	\$0.00	\$0.00	\$0.00	0.00%
Principal (Courthouse Ph.2)	\$245,000.00	\$260,000.00	\$15,000.00	6.12%
Principal (Judicial Center)	\$455,000.00	\$475,000.00	\$20,000.00	4.40%
Principal (VRA Library)	\$205,000.00	\$215,000.00	\$10,000.00	100.00%
Principal (BAN - Larkin Property)	\$0.00	\$0.00	\$0.00	0.00%
Interest (Judicial Center)	\$75,047.00	\$55,222.00	-\$19,825.00	-26.42%
Interest (Courthouse-Phase 2)	\$75,759.00	\$63,694.00	-\$12,065.00	-15.93%
Interest (Radio Project)	\$0.00	\$0.00	\$0.00	0.00%
Interest (VRA Library)	\$52,916.00	\$42,153.00	-\$10,763.00	-20.34%
Interest (BAN - Larkin Property)	\$81,120.00	\$81,120.00	\$0.00	0.00%
Interest (BAN - DSS Bldg)	\$0.00	\$0.00	\$0.00	0.00%
*Debt Service Reserve	\$4,534,591.00	\$4,025,860.00	-\$508,731.00	100.00%
Total County Debt Service	\$5,724,433.00	\$5,218,049.00	-\$506,384.00	-8.85%
County Debt for Schools				
Principal VPSA Bonds	\$0.00	\$0.00	\$0.00	0.00%
Principal Lease Rev. 2002/2012/2021	\$797,000.00	\$817,000.00	\$20,000.00	2.51%
Interest VPSA Bonds	\$0.00	\$719,302.00	\$719,302.00	100.00%
Interest Lease Rev. 2002/2012/2021	\$41,263.00	\$29,723.00	-\$11,540.00	-27.97%
Interest (BAN - NCHS Reno)	\$0.00	\$0.00	\$0.00	0.00%
Total County Debt for Schools	\$838,263.00	\$1,566,025.00	\$727,762.00	86.82%
Total Debt Service	\$6,562,696.00	\$6,784,074.00	\$221,378.00	3.37%

*DS Reserve = \$4,534,591 + \$221,378 (Fund Balance) - \$719,302 VPSA interest pmt- \$10,807 increase in DS pmts

REVENUE SYNOPSIS - PUBLIC HEARING MAY 13, 2025

	FY 24-25	FY 25-26		
Revenues	Amended Budget	Proposed Budget	Increase/Decrease	% Change
Transfers from General Fund	\$3,325,284.00	\$3,325,284.00	\$0.00	0.00%
Transfers from Capital Fund	\$0.00	\$0.00	\$0.00	0.00%
Total Transfers	\$3,325,284.00	\$3,325,284.00	\$0.00	0.00%
Year Ending Balance	\$3,237,412.00	\$3,458,790.00	\$221,377.00	0.00%
Total	\$6,562,696.00	\$6,784,074.00	\$221,378.00	3.37%

CAPITAL FUND

5/8/2025

EXPENDITURE SYNOPSIS - PUBLIC HEARING MAY 13, 2025

	FY 24-25	FY 25-26		
Expenditures by Dept.	Amended Budget	Proposed Budget	Increase/Decrease	% Change
Capital Projects				
Capital Reserve (School)	\$300,500.00	\$300,500.00	\$0.00	0.00%
Capital Reserve (NCHS Project)	\$2,456,071.00	\$0.00	-\$2,456,071.00	0.00%
Capital Reserve (DSS Project)	\$1,656,071.00	\$7,157,643.00	\$5,501,572.00	0.00%
Capital Reserve (Unallocated)	\$419,730.00	\$0.00	-\$419,730.00	-100.00%
Total	\$4,832,372.00	\$7,458,143.00	\$2,625,771.00	54.34%

REVENUE SYNOPSIS - PUBLIC HEARING MAY 13, 2025

	FY 24-25	FY 25-26		
Revenues	Amended Budget	Proposed Budget	Increase/Decrease	% Change
Capital Projects				
Interest on Investments	\$0.00	\$0.00	\$0.00	0.00%
Bond Proceeds (NCHS Project)	\$2,456,071.00	\$0.00	-\$2,456,071.00	0.00%
Bond Proceeds (DSS Proj BAN)	\$1,656,071.00	\$543,502.00	-\$1,112,569.00	0.00%
Perm Financing-DSS Project	\$0.00	\$6,614,141.00		
VPFA Refunding Proceeds	\$0.00	\$0.00	\$0.00	0.00%
Transfer from General Fund	\$0.00	\$0.00	\$0.00	0.00%
Year Ending Balance	\$720,230.00	\$300,500.00	-\$419,730.00	-58.28%
Total	\$4,832,372.00	\$7,458,143.00	\$2,625,771.00	54.34%

The Capital Fund as it currently exists has been by accounting standards an "assigned" balance within the General Fund and therefore not considered when calculating unassigned General Fund Balance. Should this fund not be appropriated in FY26, these funds would become unassigned within the General Fund Balance. The \$300,500 in School Capital Reserve was set aside in case its use for remediating the building envelope at Tye River Elementary School became necessary. The balance of Bond Anticipation Notes (BAN) minus cost of issuance paid in FY24 for the Department of Social Services Building Project is \$543,502. The balance of Permanent Financing for the Social Services Building Project is \$6,614,141 as shown in expenditures above.

SCHOOL TEXTBOOK FUND

5/8/2025

EXPENDITURE SYNOPSIS- PUBLIC HEARING MAY 13, 2025

Expenditures		FY 24-25 <u>Amended Budget</u>	FY 25-26 <u>Proposed Budget</u>	Increase/Decrease	% Change
Textbook Fund Expenditures					
School Textbook Payments		\$600,000.00	\$556,868.00	-\$43,132.00	-7.19%
Total		\$729,537.00	\$556,868.00	-\$172,669.00	-23.67%

REVENUE SYNOPSIS - PUBLIC HEARING MAY 13, 2025

Revenues		FY 24-25 <u>Amended Budget</u>	FY 25-26 <u>Proposed Budget</u>	Increase/Decrease	% Change
Textbook Fund Revenues					
Interest on Investments		\$36.00	\$0.00	-\$36.00	-100.00%
Sale of Used Books		\$500.00	\$0.00	-\$500.00	100.00%
Supplement School Operations		\$229,001.00	\$226,918.00	-\$2,083.00	-0.91%
Carryover Funds		\$500,000.00	\$329,950.00	-\$170,050.00	-34.01%
Total		\$729,537.00	\$556,868.00	-\$172,669.00	-23.67%

SCHOOL CAFETERIA FUND

5/8/2025

EXPENDITURE SYNOPSIS- PUBLIC HEARING MAY 13, 2025

Expenditures	FY 24-25 Amended Budget	FY 25-26 Proposed Budget	Increase/Decrease	% Change
Cafeteria Fund Expenditures				
Food Services Equipment	\$240,491.00	\$391,628.00	\$151,137.00	62.85%
Total	\$240,491.00	\$391,628.00	\$151,137.00	62.85%

REVENUE SYNOPSIS - PUBLIC HEARING MAY 13, 2025

Revenues	FY 24-25 Amended Budget	FY 25-26 Proposed Budget	Increase/Decrease	% Change
Cafeteria Fund Revenues				
Carryover Funds	\$240,491.00	\$391,628.00	\$151,137.00	62.85%
Total	\$240,491.00	\$391,628.00	\$151,137.00	62.85%

PINEY RIVER WATER/SEWER FUND

5/8/2025

EXPENDITURE SYNOPSIS - PUBLIC HEARING MAY 13, 2025

		FY 24-25		FY 25-26		
Expenditure by Dept.		Amended Budget		Proposed Budget	Increase/Decrease	% Change
Engineering Services		\$4,000.00		\$2,500.00	-\$1,500.00	-37.50%
New Connection Installation		\$0.00		\$0.00	\$0.00	0.00%
Maintenance and Repairs		\$63,000.00		\$62,000.00	-\$1,000.00	-1.59%
Electrical Services		\$13,000.00		\$12,000.00	-\$1,000.00	-7.69%
Billing/Postal Services		\$6,000.00		\$7,800.00	\$1,800.00	30.00%
Water and Sewer		\$45,000.00		\$40,200.00	-\$4,800.00	-10.67%
Telecommunications		\$1,400.00		\$1,400.00	\$0.00	0.00%
Permit Fees		\$315.00		\$315.00	\$0.00	0.00%
Maintenance Supplies/Equipment		\$57,193.00		\$63,693.00	\$6,500.00	11.37%
Refunds		\$0.00		\$0.00	\$0.00	0.00%
Capital Improvements (Pump Station)		\$375,000.00		\$323,125.00	-\$51,875.00	-13.83%
Debt Service		\$0.00			\$0.00	0.00%
Reserve for Contingency		\$0.00			\$0.00	0.00%
Total		\$564,908.00		\$513,033.00	-\$51,875.00	-9.18%

REVENUE SYNOPSIS - PUBLIC HEARING MAY 13, 2025

		FY 24-25		FY 25-26		
Revenues		Amended Budget		Proposed Budget	Increase/Decrease	% Change
Piney River Water/Sewer						
Fees for Water/Sewer		\$150,000.00		\$150,000.00	\$0.00	0.00%
Connection/Installation Fees		\$20,000.00		\$20,000.00	\$0.00	0.00%
Transfer from General Fund (Op)		\$0.00		\$0.00	\$0.00	-100.00%
Transfer from General Fund (Cap)		\$375,000.00		\$0.00	-\$375,000.00	0.00%
Transfer from Genral Fund (Debt)		\$0.00		\$0.00	\$0.00	0.00%
Year Ending Balance		\$19,908.00		\$343,033.00	\$323,125.00	1623.09%
Total		\$564,908.00		\$513,033.00	-\$51,875.00	-9.18%

BROADBAND FUND

5/8/2025

BROADBAND FUND					
EXPENDITURE SYNOPSIS - PUBLIC HEARING MAY 13, 2025					
		FY 24-25		FY 25-26	
Expenditure by Dept.		Amended Budget		Proposed Budget	Increase/Decrease
					% Change
Network Operations					
Network Operator		\$7,000.00		\$7,000.00	\$0.00 0.00%
Director Fees & Mileage		\$950.00		\$0.00	-\$950.00 -100.00%
Repair & Maintenance		\$4,000.00		\$3,000.00	-\$1,000.00 -25.00%
Professional Services		\$1,500.00		\$1,000.00	-\$500.00 -33.33%
Advertising		\$0.00		\$0.00	\$0.00 0.00%
Office Supplies		\$0.00		\$0.00	\$0.00 0.00%
Insurance		\$3,000.00		\$0.00	-\$3,000.00 -100.00%
Utilities including locates		\$5,000.00		\$5,000.00	\$0.00 0.00%
Equipment		\$23,000.00		\$20,000.00	-\$3,000.00 -13.04%
Installations		\$0.00		\$0.00	\$0.00 0.00%
Service Contracts		\$0.00		\$0.00	\$0.00 0.00%
Contribution to Industry-CVSI		\$0.00		\$0.00	\$0.00 0.00%
Permit Fees		\$0.00		\$0.00	\$0.00 0.00%
Tower Lease		\$11,000.00		\$11,000.00	\$0.00 0.00%
Contingency		\$220,688.00		\$226,638.00	\$5,950.00 2.70%
Transfer to General Fund		\$0.00		\$0.00	\$0.00 100.00%
Total		\$276,138.00		\$273,638.00	-\$2,500.00 -0.91%
REVENUE SYNOPSIS - PUBLIC HEARING MAY 13, 2025					
		FY 24-25		FY 25-26	
Revenues		Amended Budget		Proposed Budget	Increase/Decrease
					% Change
Network Operations					
Transfer from General Fund		\$0.00		\$0.00	\$0.00 0.00%
Network Access Charges		\$22,000.00		\$17,000.00	-\$5,000.00 -22.73%
Fiber Leases		\$5,500.00		\$8,000.00	\$2,500.00 45.45%
Tower Leases		\$135,000.00		\$135,000.00	\$0.00 0.00%
Installation Reimbursement		\$0.00		\$0.00	\$0.00 0.00%
Year Ending Balance		\$113,638.00		\$113,638.00	\$0.00 0.00%
Total		\$276,138.00		\$273,638.00	-\$2,500.00 -0.91%

SCHOOL DIVISION CAPITAL FUND

5/8/2025

EXPENDITURE SYNOPSIS - PUBLIC HEARING MAY 13, 2025

		FY 24-25	FY 25-26		
Expenditures by Dept.		Amended Budget	Proposed Budget	Increase/Decrease	% Change
Capital Projects					
NCHS Renovation Project		\$0.00	\$22,065,327.00	\$22,065,327.00	100.00%
Total		\$0.00	\$22,065,327.00	\$22,065,327.00	100.00%

REVENUE SYNOPSIS - PUBLIC HEARING MAY 13, 2025

		FY 24-25	FY 25-26		
Revenues		Amended Budget	Proposed Budget	Increase/Decrease	% Change
Capital Projects					
Perm Financing-NCHS Project		\$0.00	\$22,065,327.00	\$22,065,327.00	100.00%
Total		\$0.00	\$22,065,327.00	\$22,065,327.00	100.00%

The School Capital Fund as it currently exists is by accounting standards an "assigned" balance within the General Fund and therefore not considered when calculating unassigned General Fund Balance. Should this fund not be appropriated in FY26, these funds would become unassigned within the General Fund Balance. The balance of Permanent Financing for the NCHS Renovation Project is \$22,065,327 as shown in expenditures above.

EXPENDITURE SYNOPSIS- PUBLIC HEARING MAY 13, 2025

Expenditures	FY 24-25 Amended Budget	FY 25-26 Proposed Budget	Increase/Decrease	% Change
VPA Fund Expenditures				
Fund Expenditures	\$1,460,312.00	\$1,460,312.00	\$0.00	0.00%
General Relief	\$650,823.00	\$650,823.00	\$0.00	0.00%
Total	\$2,111,135.00	\$2,111,135.00	\$0.00	0.00%

REVENUE SYNOPSIS - PUBLIC HEARING MAY 13, 2025

Revenues	FY 24-25 Amended Budget	FY 25-26 Proposed Budget	Increase/Decrease	% Change
VPA Fund Revenues				
Transfer from General Fund	\$2,111,135.00	\$2,111,135.00	\$0.00	0.00%
Total	\$2,111,135.00	\$2,111,135.00	\$0.00	0.00%