

## FY26 ADOPTED GENERAL FUND EXPENDITURE SYNOPSIS

<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	\$26,120,368.00	\$688,443.00	2.71%
Contingency from recurring revenue	\$587,438.00	\$85,221.00	-\$502,217.00	100.00%
Contingency from non-recurring revenue	\$462,617.00	\$330,964.00	-\$131,653.00	100.00%
<b>TOTAL EXPENDITURE BUDGET</b>	<b>\$50,876,342.00</b>	<b>\$51,088,536.00</b>	<b>\$212,194.00</b>	<b>0.42%</b>

## FY26 ADOPTED GENERAL FUND REVENUE SYNOPSIS

<b>Revenues</b>	<b>FY24-25 Amended Budget</b>	<b>FY25-26 Proposed Budget</b>	<b>Increase/Decrease</b>	<b>% Change</b>
	<b>As of February 2025</b>	<b>As of February 2025</b>		
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%
<b>Total Local Sources Budget</b>	<b>\$39,960,576.00</b>	<b>\$40,832,717.00</b>	<b>\$872,141.00</b>	<b>2.18%</b>
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%
<b>Total Commonwealth Budget</b>	<b>\$5,338,377.00</b>	<b>\$5,073,398.00</b>	<b>-\$264,979.00</b>	<b>-4.96%</b>
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%
<b>Total Federal Budget</b>	<b>\$1,518,880.00</b>	<b>\$1,310,121.00</b>	<b>-\$208,759.00</b>	<b>-13.74%</b>
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%
<b>Total Other Financing Sources Budget</b>	<b>\$2,436.00</b>	<b>\$0.00</b>	<b>-\$2,436.00</b>	<b>-100.00%</b>
<b>Prior Year Balances Budget</b>	<b>\$4,056,072.00</b>	<b>\$3,872,300.00</b>	<b>-\$183,772.00</b>	<b>-4.53%</b>
<b>TOTAL REVENUE BUDGET</b>	<b>\$50,876,342.00</b>	<b>\$51,088,536.00</b>	<b>\$212,194.00</b>	<b>0.42%</b>