

To: Board of Supervisors
From: C. McGarry
Re: County Administrator's Report for July 8, 2025 Board Meeting

- A. DSS Building Project:** The County received four (4) bids within the project budget estimate; with base bids ranging from \$5,472,500 - \$5,869,000. PMA is reviewing the bids to determine the lowest responsive and responsible bidder, which will entail checking references and subcontractors, prior to their recommendation of contract award. Staff recommends that the Board be positioned to meet later in the month to authorize awarding the contract. Additionally, staff is working with PMA, Davenport, and Sands Anderson this week to further refine the amount of borrowing needed from the VRA bond sale.
- B. County/NCSA Work Group Meeting:** The first work group meeting was held on June 11th, consisting of C. McGarry, A. Spivey, G. Mawyer, J. Ligon, D. Parr, G. Miller, J. Fitzgerald, R. McSwain, and D. Hight. The group reviewed the history of discussions of transferring the system, the need for uniform regulations, and the Piney River system being financially self-sufficient. Information to be gathered for the next meeting includes: a break-even rate during the most recent worst year, looking at grinder pump replacement orders to determine any repeat customers, and defining operational differences between County/NCSA policies. The work group less Mr. Hight and Mr. Parr, met onsite for a tour of the Black Creek water and wastewater treatment plants and at the old Lovington wastewater treatment plant behind Calvary Baptist church. It was confirmed that water volume and treatment capacity were both issues that would need to be addressed to accommodate future growth in the system. Water treatment is currently at 77% of the permitted volume of the treatment plant and DEQ has an 80% threshold. The group will continue to meet monthly.
- C. Region 2000 Services Authority:** The Authority met on June 25, 2025 and adopted a Member tipping fee rate of \$34/T and a Non-member rate of \$44/T. The FY26 budget of \$7,924,682 was adopted based upon 71,265 Member tons and 125,038 Non-member tons.
- D. Regional Water Supply Planning:** The CVPDC membership voted to authorize CVPDC to take the lead on Regional Water Supply planning activities on behalf of the Middle James River 2 Regional Planning Unit (RPU). They are applying for Virginia Department of Emergency Management grant funding for the overall Supply Plan update in July and are requesting a letter of intent to participate from each member of the RPU to include with the final grant application. **The letter includes the commitment to provide a \$5,400 local match upon successful award of the grant. The Board's consensus for staff to provide this commitment letter is requested (draft letter is attached).** They will also be applying for initial DEQ grant funding in September to be used for updating member data.
- E. Regional Jail Renovation & Expansion Project:** The Board will receive a presentation from ACRJ staff and Davenport on the project scope and financing during the evening session. Approval of the financing will be sought from the Board with ACRJ Board approval to be proposed at the regular ACRJ meeting on July 10th.
- F. Department of Social Services Agency Corrective Action Plan:** On June 26th, Mr. Johnson, Mr. Burdette, and I met virtually with the Regional DSS Office team to go over their first month's review of CAP items. Practice areas reviewed consisted of Child Protective Services, Foster Care Prevention/In-home Services, Permanency Services, and Resource Family Services. DSS staff is working through a referral casework backlog, completing courses of recommended training in the various areas, working to improve case assessments and documentation including timely entering case data into DSS tracking systems and timely closing out case files within the systems. Regional Office staff provided guidance on improvement in each of these areas. Staffing was discussed, including adding another Family Services Supervisor position. Additionally, it was noted that DSS case tracking reports were readily available to Supervisors and the Director to assist in the management of case files within those systems. The next review will be on July 24th.
- G. FY2024-2025 Year End: On a cash basis,** revenues **(including year ending balance of \$4,089,263)** exceeded expenditures by \$3,692,072; of which, \$3,272,300 was projected and built into the FY26 budget as Carry-Over used to cover one-time expenditures of Capital Outlay, Non-Recurring Contingency, Miscellaneous Carry forward & Non-Recurring Costs, and the costs of the 1.5% Bonus for full-time employees and \$200 for regular part-time

employees. This leaves a balance of \$419,772 which will offset the \$600,000 in additional fund balance budgeted for 4 School Buses.

FY25 YTD Revenues (Including Year Ending Balance)	\$51,663,619
FY25 YTD Expenditures	<u>\$47,971,548</u>
Difference (FY25 Carry-Over)	\$3,692,072

Revenues:

Local Revenue collected came in \$167,715 (.41%) higher than the amended budget
State Revenue collected came in \$436,533 (-7.41%) lower than the amended budget
Federal Revenue collected came in \$230,101 (-14.57) lower than the amended budget

The net total Revenue collected came in \$498,919 lower than the total amended budget **before including the year ending balance of \$4,089,263**. This is primarily because most State and Federal revenues are grants or programs which operate on a reimbursement basis, i.e. if the funds aren't spent, the reimbursements aren't made and funds aren't collected.

Expenditures:

At the end of the fiscal year, \$47,971,548 of the \$52,162,539 appropriated funds were expended, leaving a balance of \$4,190,991 (8.03%) in un-expended funds. Of that amount, there were unspent departmental expenditures of \$2,113,829 and \$2,077,162 in unspent Transfers, Non-Departmental and Capital Outlay funds, Reassessment, CSA, and Contingency funds. Note that some Departmental budgets contained grant funds specific to that department that were not fully expended and will be carried forward into FY26.

FY25 Carry-Over:

The end of fiscal year expenditure savings of \$4,190,991 netted with the total revenue collected that was less than budgeted of \$498,919 yields **Carry-Over of \$3,692,072**

[Auditors will accrue back both revenues and expenditures related to FY25 through the month of September; which will result in different FY25 audit results, which are shown on a modified accrual basis.](#)

Preliminary End of Year Revenue and Expenditure reports are attached.

- H. Meals and Lodging Tax Collection & Lodging Entity Tracking:** See Attached Charts - # of Lodging Units is 823, down from 826 in the previous report.
- I. Staff Reports:** Department and office reports for May/June have been provided.

From: [Alec Brebner](#)
To: [Candy McGarry](#)
Cc: [Kelly Hitchcock](#)
Subject: water supply planning
Date: Friday, July 4, 2025 12:56:52 PM
Attachments: [Water Supply Plan Participation - Nelson County.docx](#)

Good morning, Candy, and happy Independence Day!

Last spring, CVPDC staff made a successful pre-application to the Virginia Department of Emergency Management for funding of a regional water supply plan. The requested amount is \$450,000 – enough to fully fund the effort in compliance with state regulations published in October 2024. The full application is due to VDEM on July 18, 2025.

[DEQ's Water Supply Planning program](#) was created after a drought in 2001-2002. An updated regional water supply plan is due to the Commonwealth in 2029. DEQ is offering a miniscule amount of money for the unfunded mandate. We'll pursue it too when it becomes available later this summer.

Kelly Hitchcock here at CVPDC developed a participation form for each local government. We hope to include one from each participating locality, indicating required local matching dollars, in the VDEM application package. May I ask that you complete the attached and return it to Kelly (CC'd) by July 16, 2025? We'll submit that Friday.

Please don't hesitate to call with any questions or concerns.

Thanks and enjoy your weekend,

Alec Brebner, AICP

Executive Director | Central Virginia Planning District Commission
P: 434-845-3491 | D: 434-818-7601 | F: 434-845-3493



828 Main St., 12th Floor, Lynchburg, VA 24504
<https://cvpdc.org>

Letter of Intent
To Participate in the Middle James River Regional Water Supply Plan

By signing this *Letter of Intent*, **Nelson County** hereby commits to participate in the **Middle James River Regional Water Supply Plan** to be prepared by the Central Virginia Planning District Commission, with the successful award from the FEMA Hazard Mitigation Grant Program (HMGP) DR-VA-4831.

Nelson County enters into this agreement voluntarily and commits to participate fully in the plan development, acknowledging that such participation shall include, but not limited to, local attendance/representation at upcoming planning and public meetings, responses to detailed inquiries and data requests, and coordination with staff from multiple departments. Additionally, **Nelson County** agrees to provide the financial match and will track in-kind services and materials associated with the activities described above.

Upon conclusion of the process and the approval of the Middle James River Water Supply Plan approval by the Virginia Department of Emergency Management, the Federal Emergency Management Agency (FEMA), Region III, and the Virginia Department of Environmental Quality, **Nelson County** agrees to submit the completed plan to its governing body for adoption consideration.

Locality Name: _____

Locality Administrator: _____

Phone No.: (434) _____

Email: _____

Locality Primary Project Contact: _____

Phone No.: _____

Email: _____

Affirmation (please check one):

☐

Nelson County WILL participate in the **Middle James River Regional Water Supply Plan** that will be developed in accordance with VDEM, FEMA, and DEQ guidance to ensure the regional plan conforms to Federal and Virginia code requirements and in accordance with any grant agreement(s) made to support the region with federal and/or state funding to support the regional water supply plan development. Further, **Nelson County** commits to providing **\$ 5,400** in project match contribution with a successful HMGP grant award.

☐

Nelson County WILLNOT participate in the revision of the **Middle James River Regional Water Supply Plan**. It will seek to develop its own water supply plan as described by Virginia code regulations and guidance.

Signatures:

Name, Title

Date

Project Primary Contact Name, Title

Date

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			REVENUE SUMMARY				
--DETAIL--			7/01/2024 - 6/30/2025			--DETAIL--	
FUND #-100 ***GENERAL FUND REVENUE***							
MAJOR		BUDGET	APPR.	CURRENT	Y-T-D		
ACCT#	DESCRIPTION	AMOUNT	AMOUNT	AMOUNT	AMOUNT	BALANCE	% REMAIN.
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999	GENERAL FUND REVENUES						
1000	REVENUE FROM LOCAL SOURCES						
1100	GENERAL PROPERTY TAXES						
1101	***REAL ESTATE TAXES***						
1007	2007 Real Estate Taxes FH	.00	.00	16.25	72.89	72.89-	100.00-
1012	2012 Real Estate Taxes FH	.00	.00	425.40	484.04	484.04-	100.00-
1013	2013 Real Estate Taxes FH	.00	.00	446.14	661.48	661.48-	100.00-
1014	2014 Real Estate Taxes FH	.00	.00	340.20	721.44	721.44-	100.00-
1015	2015 Real Estate Taxes FH	.00	.00	340.20	721.44	721.44-	100.00-
1016	2016 Real Estate Taxes FH	.00	.00	388.25	1,452.59	1,452.59-	100.00-
1017	2017 Real Estate Taxes FH	.00	.00	390.71	1,005.40	1,005.40-	100.00-
1018	2018 Real Estate Taxes FH	.00	.00	908.71	3,703.52	3,703.52-	100.00-
1019	2019 Real Estate Taxes FH	.00	.00	1,064.06	4,254.68	4,254.68-	100.00-
1020	2020 Real Estate Taxes FH	.00	.00	1,608.67	11,314.54	11,314.54-	100.00-
1021	2021 Real Estate Taxes FH	.00	.00	3,209.23	23,879.83	23,879.83-	100.00-
1022	2022 Real Estate Taxes FH	.00	.00	2,612.39	33,462.13	33,462.13-	100.00-
1023	2023 Real Estate Taxes FH	.00	.00	26,720.26	92,296.97	92,296.97-	100.00-
1024	2024 Real Estate Taxes FH	.00	.00	26,266.76	501,599.63	501,599.63-	100.00-
1025	2025 Real Estate Taxes FH	10,548,450.00	10,548,450.00	9,413,463.88	9,663,420.31	885,029.69	8.39
2006	2006 Real Estate Taxes SH	.00	.00	.00	9.51	9.51-	100.00-
2009	2009 Real Estate Taxes SH	.00	.00	51.15	51.15	51.15-	100.00-
2012	2012 Real Estate Taxes SH	.00	.00	445.68	479.37	479.37-	100.00-
2013	2013 Real Estate Taxes SH	.00	.00	425.40	772.50	772.50-	100.00-
2014	2014 Real Estate Taxes SH	.00	.00	340.20	721.44	721.44-	100.00-
2015	2015 Real Estate Taxes SHH	.00	.00	410.38	1,337.48	1,337.48-	100.00-
2016	2016 Real Estate Taxes SH	.00	.00	340.20	1,038.59	1,038.59-	100.00-
2017	2017 Real Estate Taxes SH	.00	.00	425.92	1,509.52	1,509.52-	100.00-
2018	2018 Real Estate Taxes SH	.00	.00	1,195.67	4,733.73	4,733.73-	100.00-
2019	2019 Real Estate Taxes SH	.00	.00	999.62	5,844.40	5,844.40-	100.00-
2020	2020 Real Estate Taxes SH	.00	.00	1,873.60	18,735.36	18,735.36-	100.00-
2021	2021 Real Estate Taxes SH	.00	.00	2,222.10	27,863.11	27,863.11-	100.00-
2022	2022 Real Estate Taxes SH	.00	.00	3,134.60	46,781.74	46,781.74-	100.00-
2023	2023 Real Estate Taxes SH	.00	.00	27,246.12	132,966.46	132,966.46-	100.00-
2024	2024 Real Estate Taxes SH	10,341,618.00	10,341,618.00	51,600.78	9,777,486.12	564,131.88	5.45
2025	2025 Real Estate Taxes SH	.00	.00	367,576.84	398,347.79	398,347.79-	100.00-
	REAL ESTATE TAXES	20,890,068.00	20,890,068.00	9,936,489.37	20,757,729.16	132,338.84	.63
1102	***PUBLIC SERVICE TAX***						
0045	Public Service 2024	1,008,000.00	1,008,000.00	.00	1,058,861.40	50,861.40-	5.04-
	PUBLIC SERVICE TAX	1,008,000.00	1,008,000.00	.00	1,058,861.40	50,861.40-	5.04-
1103	***PERSONAL PROPERTY TAXES***						
0001	C/W Reimbursement Received	1,708,030.00	1,708,030.00	.00	1,708,030.08	.08-	.00
1027	Personal Property FH 2019	.00	.00	.00	122.94	122.94-	100.00-
1029	Personal Property FH 2021	.00	.00	386.78	3,223.87	3,223.87-	100.00-
1030	Personal Property FH 2022	.00	.00	581.02	8,059.80	8,059.80-	100.00-
1031	Personal Property FH 2023	.00	.00	2,989.95	44,274.14	44,274.14-	100.00-

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			REVENUE SUMMARY				
--DETAIL--			7/01/2024 - 6/30/2025			--DETAIL--	
FUND #-100 ***GENERAL FUND REVENUE***							
MAJOR		BUDGET	APPR.	CURRENT	Y-T-D		%
ACCT#	DESCRIPTION	AMOUNT	AMOUNT	AMOUNT	AMOUNT	BALANCE	REMAIN.
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PERSONAL PROPERTY TAXES							
1032	Personal Property FH 2024	.00	.00	28,737.63	369,142.51	369,142.51-	100.00-
1033	Personal Property FH 2025	1,936,844.00	1,936,844.00	1,688,703.85	1,730,578.28	206,265.72	10.64
1051	Mobile Home Tax FH - 2019	.00	.00	.00	18.58	18.58-	100.00-
1052	Mobile Home Tax FH - 2020	.00	.00	.00	81.51	81.51-	100.00-
1053	Mobile Home Tax FH - 2021	.00	.00	15.48	160.97	160.97-	100.00-
1054	Mobile Home Tax FH - 2022	.00	.00	13.98	207.30	207.30-	100.00-
1055	Mobile Home Tax FH - 2023	.00	.00	13.98	584.96	584.96-	100.00-
1056	Mobile Home Tax FH - 2024	.00	.00	101.78	2,963.48	2,963.48-	100.00-
1057	Mobile Home Tax FH- 2025	.00	.00	12,256.49	12,738.20	12,738.20-	100.00-
2027	Personal Property SH 2019	.00	.00	.00	86.86	86.86-	100.00-
2028	Personal Property SH 2020	.00	.00	105.47	1,259.11	1,259.11-	100.00-
2029	Personal Property SH 2021	.00	.00	220.38	4,976.80	4,976.80-	100.00-
2030	Personal Property SH 2022	.00	.00	833.53	14,359.73	14,359.73-	100.00-
2031	Personal Property SH 2023	171,395.00	171,395.00	7,984.80	110,801.63	60,593.37	35.35
2032	Personal Property SH 2024	2,197,499.00	2,197,499.00	62,385.56	2,006,343.68	191,155.32	8.69
2033	Personal Property SH 2025	.00	.00	99,512.86	104,993.79	104,993.79-	100.00-
2051	Mobile Home Tax SH - 2019	.00	.00	.00	22.17	22.17-	100.00-
2052	Mobile Home Tax SH - 2020	.00	.00	.00	109.32	109.32-	100.00-
2053	Mobile Home Tax SH - 2021	.00	.00	15.48	126.60	126.60-	100.00-
2054	Mobile Home Tax SH - 2022	.00	.00	13.97	248.09	248.09-	100.00-
2055	Mobile Home Tax SH - 2023	.00	.00	28.56	801.91	801.91-	100.00-
2056	Mobile Home Tax SH - 2024	.00	.00	463.12	14,166.05	14,166.05-	100.00-
2057	Mobile Home Tax SH - 2025	.00	.00	1,325.87	1,390.28	1,390.28-	100.00-
	PERSONAL PROPERTY TAXES	6,013,768.00	6,013,768.00	1,906,690.54	6,139,872.64	126,104.64-	2.09-
1104	***MACHINERY AND TOOLS TAX***						
1045	2023 Machinery & Tools FH	.00	.00	.00	491.91	491.91-	100.00-
1046	2024 Machinery & Tools FH	.00	.00	.00	6,047.09	6,047.09-	100.00-
1047	2025 Machinery & Tools FH	34,200.00	34,200.00	33,889.97	33,889.97	310.03	.90
2045	2023 Machinery & Tools SH	.00	.00	.00	5,410.94	5,410.94-	100.00-
2046	2024 Machinery & Tools SH	40,800.00	40,800.00	.00	36,209.58	4,590.42	11.25
2047	2025 Machinery & Tools SH	.00	.00	312.44	312.44	312.44-	100.00-
	MACHINERY AND TOOLS TAX	75,000.00	75,000.00	34,202.41	82,361.93	7,361.93-	9.81-
1106	***LATE TAX PENALTY***						
0001	Late Tax Penalty	255,613.00	255,613.00	42,889.18	231,978.04	23,634.96	9.24
	LATE TAX PENALTY	255,613.00	255,613.00	42,889.18	231,978.04	23,634.96	9.24
1107	***LATE TAX INTEREST***						
0001	Late Tax Interest	162,800.00	162,800.00	37,244.36	179,682.03	16,882.03-	10.36-
	LATE TAX INTEREST	162,800.00	162,800.00	37,244.36	179,682.03	16,882.03-	10.36-
1200	OTHER LOCAL TAXES						
1201	***LOCAL SALES AND USE TAXES***						
0001	Local Sales Tax	2,189,276.00	2,189,276.00	357,910.83	2,260,776.52	71,500.52-	3.26-
0005	Local Use Tax (Veh/Trailer Rental)	800.00	800.00	.00	.00	800.00	100.00
	LOCAL SALES AND USE TAXES	2,190,076.00	2,190,076.00	357,910.83	2,260,776.52	70,700.52-	3.22-

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			REVENUE SUMMARY				
--DETAIL--			7/01/2024 - 6/30/2025			--DETAIL--	
FUND #-100 ***GENERAL FUND REVENUE***							
MAJOR			BUDGET	APPR.	CURRENT	Y-T-D	%
ACCT#	DESCRIPTION		AMOUNT	AMOUNT	AMOUNT	AMOUNT	BALANCE REMAIN.
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1202	***UTILITY TAXES***						
0025	Electric Consumer Utility Tax		537,266.00	537,266.00	86,223.39	525,238.25	12,027.75 2.23
0030	Telecommunications Consumer Utility		.00	.00	.00	114.62	114.62- 100.00-
	UTILITY TAXES		537,266.00	537,266.00	86,223.39	525,352.87	11,913.13 2.21
1203	***BUSINESS LICENSES***						
0001	Business Licenses		48,510.00	48,510.00	6,783.00	54,822.00	6,312.00- 13.01-
	BUSINESS LICENSES		48,510.00	48,510.00	6,783.00	54,822.00	6,312.00- 13.01-
1204	***UTILITY FRANCHISE TAX***						
0025	Electric Consumption Tax		65,000.00	65,000.00	8,115.50	63,418.00	1,582.00 2.43
0030	Telecommunication Gross Receipts Tx		15,000.00	15,000.00	.00	11,705.37	3,294.63 21.96
	UTILITY FRANCHISE TAX		80,000.00	80,000.00	8,115.50	75,123.37	4,876.63 6.09
1205	***MOTOR VEHICLE LICENSES***						
0009	Motor Vechicle License Refund		1,200.00	1,200.00	.00	775.00-	1,975.00 164.58
0028	Vehicle License Fee 2019		.00	.00	.00	111.73	111.73- 100.00-
0029	Vehicle License Fee 2020		.00	.00	116.25	874.67	874.67- 100.00-
0030	Vehicle License Fee 2021		.00	.00	287.12	1,950.63	1,950.63- 100.00-
0031	Vehicle License Fee 2022		.00	.00	524.90	5,089.24	5,089.24- 100.00-
0032	Vehicle License Fee 2023		.00	.00	1,967.75	28,017.99	28,017.99- 100.00-
0033	Vehicle License Fee 2024		738,890.00	738,890.00	17,399.51	194,852.27	544,037.73 73.62
0034	Vehicle License Fee 2025		.00	.00	490,678.39	506,708.50	506,708.50- 100.00-
	MOTOR VEHICLE LICENSES		740,090.00	740,090.00	510,973.92	736,830.03	3,259.97 .44
1206	***BANK FRANCHISE TAX***						
0001	Bank Franchise Tax		109,728.00	109,728.00	89,283.00	89,283.00	20,445.00 18.63
	BANK FRANCHISE TAX		109,728.00	109,728.00	89,283.00	89,283.00	20,445.00 18.63
1207	***RECORDATION TAXES***						
0001	Recordation Taxes		350,000.00	350,000.00	51,663.69	355,038.73	5,038.73- 1.43-
	RECORDATION TAXES		350,000.00	350,000.00	51,663.69	355,038.73	5,038.73- 1.43-
1208	***MEALS & LODGING TAXES***						
0001	Transient Occupancy Tax		2,268,000.00	2,268,000.00	345,161.92	2,583,272.53	315,272.53- 13.90-
0002	Meals Tax		1,589,026.00	1,589,026.00	240,026.88	1,506,940.89	82,085.11 5.16
	MEALS & LODGING TAXES		3,857,026.00	3,857,026.00	585,188.80	4,090,213.42	233,187.42- 6.04-
1210	***Street Light Tax***						
1216	***E-911 PHONE SERVICE FEES***						
1300	PERMITS AND LICENSES						
1301	***DOG LICENSES***						
0032	Dog Licenses - 2024		.00	.00	.00	562.00	562.00- 100.00-
0033	Dog Licenses - 2025		13,200.00	13,200.00	408.00	11,117.00	2,083.00 15.78
	DOG LICENSES		13,200.00	13,200.00	408.00	11,679.00	1,521.00 11.52
1303	***PERMIT FEES***						

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			REVENUE SUMMARY				
		--DETAIL--	7/01/2024	-	6/30/2025	--DETAIL--	
FUND #-100 ***GENERAL FUND REVENUE***							
MAJOR		BUDGET	APPR.	CURRENT	Y-T-D		%
ACCT#	DESCRIPTION	AMOUNT	AMOUNT	AMOUNT	AMOUNT	BALANCE	REMAIN.
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PERMIT FEES							
0001	Dog Pound Fees	3,000.00	3,000.00	299.00	1,634.00	1,366.00	45.53
0002	Dangerous Dog Registration Fee	300.00	300.00	.00	85.00	215.00	71.66
0004	Land Use Application Fees	12,500.00	12,500.00	.00	9,010.69	3,489.31	27.91
0006	Transfer Fees	1,200.00	1,200.00	174.37	1,075.25	124.75	10.39
0007	Subdivision Fees	11,000.00	11,000.00	1,155.00	10,200.00	800.00	7.27
0008	Building Permits	349,079.00	416,167.47	59,517.21	437,457.50	21,290.03-	5.11-
0009	Building Inspection Fees/Fines	16,000.00	16,000.00	1,271.50	10,847.54	5,152.46	32.20
0010	Zoning Permits	11,500.00	11,500.00	1,200.00	6,400.00	5,100.00	44.34
0011	Well/Septic Fees	7,000.00	26,675.00	19,675.00	19,675.00	7,000.00	26.24
0013	Land Disturbing Fees	7,500.00	7,500.00	5,655.00	23,095.00	15,595.00-	207.93-
0015	Levy Fees	.00	.00	1,231.35	8,994.20	8,994.20-	100.00-
0019	Tourism Collections	500.00	500.00	.00	.00	500.00	100.00
	PERMIT FEES	419,579.00	506,342.47	90,178.43	528,474.18	22,131.71-	4.37-
1400	FINES AND FORFEITURES						
1401	***COURT FINES & FORFEITURES***						
0001	Court Fines & Forfeitures	180,000.00	221,713.00	44,084.53	261,105.05	39,392.05-	17.76-
0234	Jail Admission Fee	1,750.00	1,750.00	325.23	1,497.88	252.12	14.40
0244	Courthouse Security Fund	50,000.00	50,000.00	11,865.81	75,753.78	25,753.78-	51.50-
0250	Courthouse Construction Fees	9,400.00	9,400.00	1,941.14	12,929.21	3,529.21-	37.54-
	COURT FINES & FORFEITURES	241,150.00	282,863.00	58,216.71	351,285.92	68,422.92-	24.18-
1500	REVENUE FROM USE OF MONEY/PROPERTY						
1501	***INTEREST ON INVESTMENTS***						
0001	Interest on Investments	1,345,860.00	1,345,860.00	105,741.48	917,584.98	428,275.02	31.82
0002	Increase(Decrease)in Market Value	.00	.00	5,250.35-	48,870.15	48,870.15-	100.00-
	INTEREST ON INVESTMENTS	1,345,860.00	1,345,860.00	100,491.13	966,455.13	379,404.87	28.19
1502	***RENTAL/SALE OF PROPERTY***						
0002	Tower & Conduit Lease	4,150.00	4,150.00	.00	3,850.00	300.00	7.22
0005	Sale of Sheriff Vehicles	.00	.00	8,700.00	8,700.00	8,700.00-	100.00-
0009	Real Estate Tax Sale Proceeds	.00	.00	.00	23,159.27	23,159.27-	100.00-
	RENTAL/SALE OF PROPERTY	4,150.00	4,150.00	8,700.00	35,709.27	31,559.27-	760.46-
1600	CHARGES FOR SERVICES						
1601	***COURT COSTS***						
0003	Sheriff's Fees	12,500.00	12,500.00	1,629.25	10,719.38	1,780.62	14.24
0004	Law Library Fees	2,500.00	2,500.00	301.60	2,511.80	11.80-	.47-
0006	Courthouse Maintenance Fees	6,000.00	6,000.00	1,167.90	7,891.17	1,891.17-	31.51-
0007	Document Reproduction Fees-Circ.Crt	3,500.00	3,500.00	439.82	3,189.59	310.41	8.86
0008	Excess Fees pd to State-Circ.Crt.	30.00	30.00	.00	.00	30.00	100.00
0009	Court Appointed Attorney Fees	1,000.00	1,000.00	.00	976.73	23.27	2.32
0010	Fingerprint/Report Fees	250.00	250.00	20.00	95.00	155.00	62.00
0011	Cost of Postage - Cir Court	250.00	250.00	24.28	171.98	78.02	31.20
	COURT COSTS	26,030.00	26,030.00	3,582.85	25,555.65	474.35	1.82

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			REVENUE SUMMARY				
--DETAIL--			7/01/2024	-	6/30/2025	--DETAIL--	
FUND #-100 ***GENERAL FUND REVENUE***							
MAJOR		BUDGET	APPR.	CURRENT	Y-T-D		%
ACCT#	DESCRIPTION	AMOUNT	AMOUNT	AMOUNT	AMOUNT	BALANCE	REMAIN.
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1602	***COMMONWEALTH ATTORNEY FEES***						
0001	Commonwealth Attorney's Fees	2,200.00	2,200.00	309.30	1,898.10	301.90	13.72
	COMMONWEALTH ATTORNEY FEES	2,200.00	2,200.00	309.30	1,898.10	301.90	13.72
1605	***WORK RELEASE FEES**						
1608	***LANDFILL FEES***						
0002	Landfill Tipping Fees	222,000.00	222,000.00	49,113.70	225,953.10	3,953.10-	1.78-
	LANDFILL FEES	222,000.00	222,000.00	49,113.70	225,953.10	3,953.10-	1.78-
1613	***RECREATION FEES***						
0001	Recreation Fees	42,000.00	42,000.00	5,864.00	48,051.90	6,051.90-	14.40-
0003	Recreation Events Fees	.00	.00	.00	2,115.00	2,115.00-	100.00-
	RECREATION FEES	42,000.00	42,000.00	5,864.00	50,166.90	8,166.90-	19.44-
1616	***SALE OF LITERATURE***						
0001	Sale of Maps, Surveys, Etc.	150.00	150.00	.00	.00	150.00	100.00
0002	Sale of Publications	2.00	2.00	.00	.00	2.00	100.00
0004	Sale of E911 Maps & Plates	50.00	50.00	26.00	270.78	220.78-	441.56-
	SALE OF LITERATURE	202.00	202.00	26.00	270.78	68.78-	34.04-
1800	MISCELLANEOUS REVENUE						
1801	***ENTERPRISE ACTIVITIES***						
1803	***EXPENDITURE REFUNDS***						
0001	Expenditure Refunds	7,500.00	7,500.00	.00	12,112.76	4,612.76-	61.50-
0010	VPA Refunds (IVE from CSA)	5,000.00	5,000.00	.00	24,970.31	19,970.31-	399.40-
0012	CSA Refunds (from Special Welfare)	100.00	100.00	7,532.00	7,532.00	7,432.00-	432.00-
0020	Overpayment to Health Department	.00	120,594.14	.00	120,594.14	.00	.00
	EXPENDITURE REFUNDS	12,600.00	133,194.14	7,532.00	165,209.21	32,015.07-	24.03-
1899	***MISCELLANEOUS***						
0001	Election/Primary Filing Fees	.00	.00	.00	1,144.00	1,144.00-	100.00-
0008	Opioid Abatement Settlement Funds	10,746.00	28,066.13	1,877.04	28,066.13	.00	.00
0014	Check Return Fee	600.00	600.00	175.00	1,015.00	415.00-	69.16-
0015	Donations-Sheriffs Dept	.00	8,577.35	8,577.35	8,577.35	.00	.00
0016	Admin. Fee-Delinquent Collections	27,500.00	27,500.00	4,540.46	27,799.29	299.29-	1.08-
0018	Duplicate Bill Fee	500.00	500.00	56.00	212.00	288.00	57.60
0020	Cover the Caboose	.00	6,230.00	.00	6,530.00	300.00-	4.81-
0030	VA Tourism Corp Grant	.00	119,000.00	6,000.00	99,000.00	20,000.00	16.80
0035	Donations-Animal Control	65.00	65.00	.00	180.00	115.00-	176.92-
0050	Wild Rose Solar Project	.00	112,000.00	.00	112,000.00	.00	.00
0099	Miscellaneous Revenue	65,000.00	65,000.00	6,215.34	27,387.67	37,612.33	57.86
	MISCELLANEOUS	104,411.00	367,538.48	27,441.19	311,911.44	55,627.04	15.13
1901	***RECOVERED COSTS***						
0004	DSS Reimb.(Custodial/Ins./Rent)	65,000.00	65,000.00	12,533.73	53,313.73	11,686.27	17.97
0006	NCSB (Resource Officer)	.00	.00	424.79	424.79	424.79-	100.00-
0007	Lovington W/S Connection Fees-NCSA	.00	100,000.00	.00	100,000.00	.00	.00

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		REVENUE SUMMARY					
--DETAIL--		7/01/2024 - 6/30/2025		--DETAIL--			
FUND #-100 ***GENERAL FUND REVENUE***							
MAJOR		BUDGET	APPR.	CURRENT	Y-T-D		%
ACCT#	DESCRIPTION	AMOUNT	AMOUNT	AMOUNT	AMOUNT	BALANCE	REMAIN.
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RECOVERED COSTS							
0009	Wintergreen PD Cad Reimbursement	.00	.00	9,192.50	17,515.85	17,515.85-	100.00-
0015	DMV Stop Fees	36,000.00	36,000.00	5,668.81	34,783.88	1,216.12	3.37
0016	Reimbursement(DCSE)for foster care	1,600.00	1,600.00	1,191.21	5,885.17	4,285.17-	267.82-
0026	EMS Revenue Recovery	781,000.00	796,203.76	132,741.12	913,146.55	116,942.79-	14.68-
0030	Forest Service Coop. Agreement	4,400.00	4,400.00	.00	.00	4,400.00	100.00
0032	UVA-MOU Special Events OT	.00	35,538.25	8,921.25	39,113.75	3,575.50-	10.06-
0033	Bedford-MOU ICAC OT	.00	429.91	134.35	429.91	.00	.00
0040	FOIA Fees Receipts	1,200.00	1,200.00	294.82	1,967.30	767.30-	63.94-
0050	Court Ordered Restitution	1,500.00	1,500.00	34.19	1,960.14	460.14-	30.67-
0055	Shared Network Maintenance Fees	8,000.00	8,000.00	.00	.00	8,000.00	100.00
0065	Recycling (effective 1/2018)	18,500.00	18,500.00	2,116.80	18,576.90	76.90-	.41-
	RECOVERED COSTS	917,200.00	1,068,371.92	173,253.57	1,187,117.97	118,746.05-	11.11-
1999	SUBTOTAL						
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	REVENUE FROM LOCAL SOURCES	39,668,527.00	40,331,897.01	14,178,774.87	40,499,611.79	167,714.78-	.41-
2000	REVENUE FROM THE COMMONWEALTH						
2101	***PAYMENTS IN LIEU OF TAXES***						
2201	***NON-CATEGORICAL STATE AID***						
0003	Motor Vehicle Carriers Tax	104,661.00	113,525.00	.00	113,525.00	.00	.00
0005	Mobile Home Titling Tax	37,000.00	37,000.00	5,550.48	17,988.67	19,011.33	51.38
0007	Communications Sales & Use Tax	330,000.00	330,000.00	52,164.59	306,953.73	23,046.27	6.98
0009	Moped/ATV State Sales Tax	350.00	350.00	158.85	1,241.57	891.57-	254.73-
	NON-CATEGORICAL STATE AID	472,011.00	480,875.00	57,873.92	439,708.97	41,166.03	8.56
2300	SHARED EXPENSES - STATE						
2301	SHARED EXPENSES - STATE						
0001	Shared Expenses-Commonwealth Attny.	426,457.00	426,457.00	70,731.96	415,145.89	11,311.11	2.65
	SHARED EXPENSES - STATE	426,457.00	426,457.00	70,731.96	415,145.89	11,311.11	2.65
2302	SHARED EXPENSES - STATE						
0001	Shared Expenses-Sheriff	1,109,952.00	1,109,952.00	217,816.96	1,169,241.55	59,289.55-	5.34-
	SHARED EXPENSES - STATE	1,109,952.00	1,109,952.00	217,816.96	1,169,241.55	59,289.55-	5.34-
2303	SHARED EXPENSES - STATE						
0001	Shared Expenses-Commissioner	143,401.00	143,401.00	23,920.54	142,755.71	645.29	.44
	SHARED EXPENSES - STATE	143,401.00	143,401.00	23,920.54	142,755.71	645.29	.44
2304	SHARED EXPENSES - STATE						
0001	Shared Expenses-Treasurer	166,104.00	166,104.00	27,227.81	153,498.48	12,605.52	7.58
	SHARED EXPENSES - STATE	166,104.00	166,104.00	27,227.81	153,498.48	12,605.52	7.58
2305	SHARED EXPENSES - STATE						
2306	SHARED EXPENSES - STATE						
0001	Shared Expenses-Registrar	81,809.00	81,809.00	72,779.00	72,779.00	9,030.00	11.03

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			REVENUE SUMMARY				
		--DETAIL--	7/01/2024	-	6/30/2025	--DETAIL--	
FUND #-100 ***GENERAL FUND REVENUE***							
MAJOR		BUDGET	APPR.	CURRENT	Y-T-D		%
ACCT#	DESCRIPTION	AMOUNT	AMOUNT	AMOUNT	AMOUNT	BALANCE	REMAIN.
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	SHARED EXPENSES - STATE						
0002	State Board of Elections (Primary)	7,390.00	7,390.00	.00	.00	7,390.00	100.00
	SHARED EXPENSES - STATE	89,199.00	89,199.00	72,779.00	72,779.00	16,420.00	18.40
2307	SHARED EXPENSES - STATE						
0001	Shared Expenses-Clerk of Circuit Ct	266,550.00	266,550.00	45,086.58	276,062.11	9,512.11-	3.56-
	SHARED EXPENSES - STATE	266,550.00	266,550.00	45,086.58	276,062.11	9,512.11-	3.56-
2400	CATEGORICAL AID - STATE						
2401	***PUBLIC ASSISTANCE***						
0002	Public Assistance & Welfare	693,146.00	693,146.00	109,329.27	605,409.85	87,736.15	12.65
0045	At Risk Youth/Family (CSA)	1,373,600.00	1,820,360.00	102,648.70	1,564,166.76	256,193.24	14.07
	PUBLIC ASSISTANCE	2,066,746.00	2,513,506.00	211,977.97	2,169,576.61	343,929.39	13.68
2404	***OTHER CATEGORICAL AID***						
0001	Asset Forfeiture Proceeds-Sheriff	.00	6,012.18	1,713.28	6,012.18	.00	.00
0002	Four For Life	.00	18,153.20	.00	18,153.20	.00	.00
0003	Reimbursement Electoral Board	.00	12,830.00	.00	12,830.00	.00	.00
0006	Asset Forfeiture Proceeds-Comm.Atty	.00	698.40	.00	698.40	.00	.00
0007	Litter Control	.00	11,490.00	.00	11,490.00	.00	.00
0009	Victim Witness Program 98-A9563VW97	21,000.00	26,967.80	5,587.52	29,299.10	2,331.30-	8.64-
0015	Fire Programs	.00	75,721.00	.00	75,721.00	.00	.00
0017	Library of Virginia Grant	.00	33,786.94	.00	15,028.00	18,758.94	55.52
0018	Commonwealth Juror Reimbursement	6,500.00	12,500.00	1,850.00	12,500.00	.00	.00
0020	VJCCCA-Dept.Juvenile Justice	10,364.00	10,364.00	2,591.00	10,364.00	.00	.00
0034	DCJS Sheriff's TD0/ECO	.00	5,005.00	.00	5,005.00	.00	.00
0035	DCJS Grant (Sheriff's Dept)	64,683.00	120,261.00	2,830.26	55,298.59	64,962.41	54.01
0036	DMV Animal Friendly Plates	450.00	450.00	.00	310.62	139.38	30.97
0038	VSP HEAT Equipment Reimbursement	.00	12,500.00	12,500.00	12,500.00	.00	.00
0042	VDOF-FSF Forest Sustainability Fund	.00	95,321.42	.00	95,321.42	.00	.00
0047	PSAP Staffing Grant FY24-STAFF-070	.00	31,250.00	.00	31,250.00	.00	.00
0048	PSAP NG9-1-1 Grant	.00	62,639.52	.00	62,639.52	.00	.00
0049	VA 911 Services Board PSAP Ed Grant	.00	5,340.70	.00	8,340.70	3,000.00-	56.17-
0050	Wireless E911 Funds	70,000.00	70,000.00	10,728.74	70,866.52	866.52-	1.23-
0051	Va. Commission for the Arts Grant	4,500.00	4,500.00	.00	4,500.00	.00	.00
0055	Spay & Neuter Fund	100.00	100.00	.00	19.95	80.05	80.05
0060	Virginia Tourism Corp Grant	.00	40,000.00	.00	68,000.00	28,000.00-	70.00-
0061	VTC DMO Stars & Spurs #0324-0027	.00	18,000.00	.00	.00	18,000.00	100.00
0065	Governor's AFID Grant	19,757.00	19,757.00	.00	8,242.24	11,514.76	58.28
	OTHER CATEGORICAL AID	197,354.00	693,648.16	37,800.80	614,390.44	79,257.72	11.42
2999	SUBTOTAL						
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	REVENUE FROM THE COMMONWEALTH	4,937,774.00	5,889,692.16	765,215.54	5,453,158.76	436,533.40	7.41
3000	REVENUE FROM FEDERAL GOV'T						
3100	PAYMENTS IN LIEU OF TAXES						

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			REVENUE SUMMARY				
--DETAIL--			7/01/2024	-	6/30/2025	--DETAIL--	
FUND #-100 ***GENERAL FUND REVENUE***							
MAJOR			BUDGET	APPR.	CURRENT	Y-T-D	%
ACCT#	DESCRIPTION		AMOUNT	AMOUNT	AMOUNT	AMOUNT	REMAIN.
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3101	***PAYMENT IN LIEU OF TAXES***						
0001	Payment in Lieu of Taxes		62,150.00	62,150.00	87,181.00	87,181.00	25,031.00- 40.27-
	PAYMENT IN LIEU OF TAXES		62,150.00	62,150.00	87,181.00	87,181.00	25,031.00- 40.27-
3303	***CATEGORICAL AID - FEDERAL***						
0008	Other Sheriff's Grants (Fed-20.607)		.00	41,655.14	5,827.92	14,303.06	27,352.08 65.66
0009	Welfare Admin. & Assistance		1,068,209.00	1,068,209.00	167,042.86	951,833.89	116,375.11 10.89
0024	DOJ Recovery Ct Implementation Grnt		172,000.00	172,000.00	.00	110,869.17	61,130.83 35.54
0025	Sheriff's Byrne Grant (16.738)		.00	30,720.00	.00	10,402.28	20,317.72 66.13
0036	Victim Witness Program		44,100.00	53,124.85	.00	43,584.90	9,539.95 17.95
0043	ARPA Tourism Recovery Funds (VTC)		.00	38,000.00	.00	38,000.00	.00 .00
0045	DSS - COVID19 Federal Funding		.00	.00	882.88	4,892.38	4,892.38- 100.00-
0046	Sheriff's Dept ARPA Federal Grant		.00	43,184.89	.00	43,184.89	.00 .00
0050	VDEM Homeland Security CFDA 97.067		.00	40,820.00	21,318.60	21,318.60	19,501.40 47.77
0055	Homeland Security-EMPG-CFDA 97.042		.00	15,000.00	9,193.09	9,193.09	5,806.91 38.71
0107	Federal DEA Task Force (Sheriff)		.00	13,385.67	.00	13,385.67	.00 .00
	CATEGORICAL AID - FEDERAL		1,284,309.00	1,516,099.55	204,265.35	1,260,967.93	255,131.62 16.82
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	REVENUE FROM FEDERAL GOV'T		1,346,459.00	1,578,249.55	291,446.35	1,348,148.93	230,100.62 14.57
4000	OTHER FINANCING SOURCES						
4101	***NON-REVENUE RECEIPTS***						
0005	Cancelled Checks - General		.00	2,436.98	.00	2,436.98	.00 .00
	NON-REVENUE RECEIPTS		.00	2,436.98	.00	2,436.98	.00 .00
4104	***Bond Proceeds***						
4105	***TRANSFERS FROM OTHER FUNDS***						
0101	Transfer from Reassessment Fund		.00	271,000.00	.00	271,000.00	.00 .00
	TRANSFERS FROM OTHER FUNDS		.00	271,000.00	.00	271,000.00	.00 .00
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	OTHER FINANCING SOURCES		.00	273,436.98	.00	273,436.98	.00 .00
9999	***YEAR ENDING BALANCE***						
0001	Year Ending Balance		3,577,427.00	4,089,262.76	.00	.00	4,089,262.76 100.00
	YEAR ENDING BALANCE		3,577,427.00	4,089,262.76	.00	.00	4,089,262.76 100.00
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	YEAR ENDING BALANCE		3,577,427.00	4,089,262.76	.00	.00	4,089,262.76 100.00
	--FUND TOTAL--		49,530,187.00	52,162,538.46	15,235,436.76	47,574,356.46	4,588,182.00 8.79

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			EXPENDITURE SUMMARY					
		--DETAIL--	7/01/2024 - 6/30/2025			--DETAIL--		
FUND #-100 General Fund Expenditures								
MAJOR		BUDGET	APPR.	CURRENT	Y-T-D	ENCUMBRANCE	UNENCUMBERED	%
ACCT#	DESCRIPTION	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	BALANCE	REMAIN.
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999	GENERAL FUND EXPENDITURES							
11000	BOARD OF SUPERVISORS							
11010	***BOARD OF SUPERVISORS***							
1001	Salaries & Wages	36,000.00	36,000.00	6,000.00	36,000.00	.00	.00	.00
2001	FICA	2,754.00	2,754.00	292.86	2,018.76	.00	735.24	26.69
2005	Hospital/Medical Plans	12,228.00	22,483.00	4,233.00	23,015.00	.00	532.00-	2.36-
3002	Professional Services	84,300.00	84,300.00	65,726.44	89,596.89	.00	5,296.89-	6.28-
3007	Advertising	15,500.00	15,500.00	2,730.67	10,315.63	.00	5,184.37	33.44
5203	Telecommunications	.00	567.82	477.55	477.55	.00	90.27	15.89
5401	Office Supplies	500.00	500.00	84.98	315.53	.00	184.47	36.89
5411	Books & Subscriptions	1,800.00	1,800.00	693.51	2,460.92	.00	660.92-	36.71-
5501	Travel (Mileage)	4,500.00	4,500.00	1,075.68	4,451.68	.00	48.32	1.07
5503	Travel (Subsistence & Lodging)	7,500.00	7,500.00	249.47	4,075.15	.00	3,424.85	45.66
5504	Travel (Convention & Education)	4,500.00	4,500.00	.00	2,335.54	.00	2,164.46	48.09
5507	Retreat	250.00	250.00	.00	984.00	.00	734.00-	293.60-
5801	Dues & Assoc. Memberships	3,640.00	3,640.00	.00	4,298.00	.00	658.00-	18.07-
	BOARD OF SUPERVISORS	173,472.00	184,294.82	81,564.16	180,344.65	.00	3,950.17	2.14
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	BOARD OF SUPERVISORS	173,472.00	184,294.82	81,564.16	180,344.65	.00	3,950.17	2.14
12000	GENERAL & FINANCIAL ADMINISTRATION							
12010	***COUNTY ADMINISTRATOR***							
1001	Salaries & Wages	254,459.00	261,363.00	43,560.52	261,363.12	.00	.12-	.00
1002	Overtime	4,500.00	4,500.00	353.92	1,924.44	.00	2,575.56	57.23
2001	FICA	19,756.00	19,756.00	3,356.40	20,067.45	.00	311.45-	1.57-
2002	Retirement-VRS	27,329.00	31,640.00	3,204.80	19,221.49	.00	12,418.51	39.24
2005	Hospital/Medical Plans	36,612.00	40,612.00	6,523.00	39,533.00	.00	1,079.00	2.65
2006	Group Insurance	3,400.00	3,400.00	514.02	3,084.12	.00	315.88	9.29
2008	Disability/Life Insurance	3,666.00	3,666.00	611.00	3,666.00	.00	.00	.00
2009	Hybrid Disability VLDP	796.00	796.00	136.64	819.84	.00	23.84-	2.99-
2011	Worker's Compensation	3,786.00	4,404.00	.00	4,404.00	.00	.00	.00
2013	VRS Retirement Hybrid Plan	2,689.00	2,689.00	2,634.82	15,578.14	.00	12,889.14-	479.32-
3005	Maintenance Service Contracts	6,700.00	6,700.00	399.26	5,402.19	.00	1,297.81	19.37
5201	Postal Services	1,899.00	1,899.00	500.46	1,906.11	.00	7.11-	.37-
5203	Telecommunications	1,800.00	1,800.00	128.74	610.04	.00	1,189.96	66.10
5401	Office Supplies	1,900.00	1,900.00	198.13	1,991.42	.00	91.42-	4.81-
5411	Books & Subscriptions	750.00	750.00	.00	301.84	.00	448.16	59.75
5501	Travel (Mileage)	4,000.00	4,000.00	744.09	3,424.49	.00	575.51	14.38
5503	Travel (Subsistence & Lodging)	1,900.00	1,900.00	945.55	978.34	.00	921.66	48.50
5504	Travel (Convention & Education)	950.00	950.00	400.00	460.00	.00	490.00	51.57
5506	Travel (Mileage)-Staff	250.00	250.00	.00	.00	.00	250.00	100.00
5801	Dues & Assoc. Memberships	2,000.00	2,000.00	.00	1,707.30	.00	292.70	14.63
7002	Furniture & Fixtures	750.00	750.00	.00	119.98	.00	630.02	84.00
	COUNTY ADMINISTRATOR	379,892.00	395,725.00	64,211.35	386,563.31	.00	9,161.69	2.31
12040	***COUNTY ATTORNEY***							
3002	Professional Services	100,000.00	113,432.18	16,081.40	104,541.43	.00	8,890.75	7.83

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			EXPENDITURE SUMMARY					
		--DETAIL--	7/01/2024 - 6/30/2025			--DETAIL--		
FUND #-100 General Fund Expenditures								
MAJOR		BUDGET	APPR.	CURRENT	Y-T-D	ENCUMBRANCE	UNENCUMBERED	%
ACCT#	DESCRIPTION	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	BALANCE	REMAIN.
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COUNTY ATTORNEY								
3010	Professional Services - Other	.00	.00	200.00	200.00	.00	200.00-	100.00-
COUNTY ATTORNEY		100,000.00	113,432.18	16,281.40	104,741.43	.00	8,690.75	7.66
12090 ***COMMISSIONER OF THE REVENUE***								
1001	Salaries & Wages	200,073.00	206,611.00	34,435.16	206,610.96	.00	.04	.00
2001	FICA	15,306.00	15,306.00	2,499.44	14,983.32	.00	322.68	2.10
2002	Retirement-VRS	21,548.00	21,548.00	.00	.00	.00	21,548.00	100.00
2005	Hospital/Medical Plans	39,804.00	46,822.00	7,264.00	43,584.00	.00	3,238.00	6.91
2006	Group Insurance	2,681.00	2,681.00	406.36	2,438.16	.00	242.84	9.05
2009	Hybrid Disability VLDP	1,481.00	1,481.00	254.84	1,529.04	.00	48.04-	3.24-
2011	Worker's Compensation	2,698.00	3,580.00	.00	3,579.92	.00	.08	.00
2013	VRS Retirement Hybrid Plan	5,002.00	5,002.00	4,757.32	28,362.62	.00	23,360.62-	467.02-
3002	Professional Services(ESD)	950.00	950.00	.00	948.00	.00	2.00	.21
3003	Construction Assessment Services	9,000.00	9,000.00	.00	6,504.50	.00	2,495.50	27.72
3004	Repairs and Maintenance	400.00	400.00	.00	.00	.00	400.00	100.00
3015	Professional Service-Software Updat	4,700.00	4,700.00	5,465.00	5,465.00	.00	765.00-	16.27-
5201	Postal Services	3,500.00	3,500.00	710.40	3,828.21	.00	328.21-	9.37-
5203	Telecommunications	100.00	100.00	37.07	149.35	.00	49.35-	49.35-
5401	Office Supplies	5,500.00	5,500.00	502.00	3,663.81	.00	1,836.19	33.38
5413	Other Operating Supplies	9,800.00	9,800.00	.00	8,702.32	.00	1,097.68	11.20
5501	Travel (Mileage)	550.00	550.00	.00	.00	.00	550.00	100.00
5503	Travel (Subsistence & Lodging)	1,100.00	1,100.00	.00	.00	.00	1,100.00	100.00
5504	Travel (Convention & Education)	800.00	800.00	.00	725.00	.00	75.00	9.37
5801	Dues & Assoc. Memberships	700.00	700.00	400.00	800.00	.00	100.00-	14.28-
COMMISSIONER OF THE REVENUE		325,693.00	340,131.00	56,731.59	331,874.21	.00	8,256.79	2.42
12100 ***REASSESSMENT***								
3002	Professional Services	.00	402,000.00	70,200.00	259,200.00	.00	142,800.00	35.52
5201	Postal Services	.00	5,000.00	.00	.00	.00	5,000.00	100.00
5401	Office Supplies	.00	2,000.00	.00	96.81	.00	1,903.19	95.15
REASSESSMENT		.00	409,000.00	70,200.00	259,296.81	.00	149,703.19	36.60
12110 *** BOARD OF EQUALIZATION ***								
12130 ***TREASURER***								
1001	Salaries & Wages	230,313.00	230,313.00	36,364.68	207,039.87	.00	23,273.13	10.10
2001	FICA	17,619.00	17,619.00	2,655.70	15,082.08	.00	2,536.92	14.39
2002	Retirement - VRS	24,805.00	24,805.00	2,399.70	14,888.69	.00	9,916.31	39.97
2005	Hospital/Medical Plans	39,636.00	39,636.00	5,090.00	30,540.00	.00	9,096.00	22.94
2006	Group Insurance	2,942.00	2,942.00	429.10	2,403.15	.00	538.85	18.31
2009	Hybrid Disability VLDP	332.00	332.00	104.22	484.07	.00	152.07-	45.80-
2011	Worker's Compensation	2,890.00	2,890.00	.00	3,913.36	.00	1,023.36-	35.41-
2013	VRS Retirement Hybrid Plan	1,122.00	1,122.00	1,728.46	8,142.56	.00	7,020.56-	625.71-
3002	Professional Services	1,250.00	1,250.00	238.07	1,260.43	.00	10.43-	.83-
3005	Maintenance Service Contracts	2,000.00	2,000.00	411.27	1,428.81	.00	571.19	28.55
3007	Advertising	250.00	250.00	.00	250.00	.00	.00	.00
3125	Investment Services	12,000.00	12,000.00	.00	.00	.00	12,000.00	100.00

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			EXPENDITURE SUMMARY					
		--DETAIL--	7/01/2024 - 6/30/2025			--DETAIL--		
FUND #-100 General Fund Expenditures								
MAJOR		BUDGET	APPR.	CURRENT	Y-T-D	ENCUMBRANCE	UNENCUMBERED	%
ACCT#	DESCRIPTION	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	BALANCE	REMAIN.
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	TREASURER							
5201	Postal Services	36,000.00	36,000.00	15,025.62	37,404.95	.00	1,404.95-	3.90-
5203	Telecommunications	30.00	30.00	20.98	102.51	.00	72.51-	241.70-
5401	Office Supplies	3,000.00	3,000.00	695.85	2,128.13	.00	871.87	29.06
5411	Books & Subscriptions	240.00	240.00	59.97	239.88	.00	.12	.05
5413	Other Operating Expenses	500.00	500.00	.00	.00	.00	500.00	100.00
5416	Decals/Tax Tkts./Dog Tags	12,500.00	12,500.00	4,221.33	11,346.13	.00	1,153.87	9.23
5420	Delinquent Personal Prop.Collection	36,000.00	36,000.00	16,825.00	36,090.00	.00	90.00-	.25-
5501	Travel (Mileage)	200.00	200.00	.00	147.40	.00	52.60	26.30
5503	Travel (Subsistence & Lodging)	600.00	600.00	.00	.00	.00	600.00	100.00
5504	Travel (Convention & Education)	1,000.00	1,000.00	185.00	320.00	.00	680.00	68.00
5801	Dues & Assoc. Memberships	950.00	950.00	350.00	1,100.00	.00	150.00-	15.78-
	TREASURER	426,179.00	426,179.00	86,804.95	374,312.02	.00	51,866.98	12.17
12150	***FINANCE & ACCOUNTING***							
1001	Salaries & Wages	239,806.00	294,696.00	40,238.16	294,686.82	.00	9.18	.00
1002	Overtime	1,000.00	1,000.00	.00	.00	.00	1,000.00	100.00
2001	FICA	18,422.00	22,621.00	2,958.58	21,568.90	.00	1,052.10	4.65
2002	Retirement- VRS	25,827.00	25,827.00	914.62	11,346.09	.00	14,480.91	56.06
2005	Hospital/Medical Plans	34,505.00	47,944.00	5,624.00	39,631.00	.00	8,313.00	17.33
2006	Group Insurance	3,214.00	3,214.00	474.84	3,289.72	.00	75.72-	2.35-
2009	Hybrid Disability VLDP	739.00	739.00	234.90	1,283.26	.00	544.26-	73.64-
2011	Worker's Compensation	3,192.00	4,073.00	.00	4,072.72	.00	.28	.00
2013	VRS Retirement Hybrid Plan	2,496.00	2,496.00	4,530.12	24,572.50	.00	22,076.50-	884.47-
3002	Professional Services	19,425.00	19,425.00	276.25	16,394.80	.00	3,030.20	15.59
3005	Maintenance Service Contracts	42,500.00	42,500.00	.00	39,178.00	.00	3,322.00	7.81
5201	Postal Services	1,000.00	1,000.00	253.50	1,601.31	.00	601.31-	60.13-
5401	Office Supplies	2,900.00	2,900.00	236.71	2,707.76	.00	192.24	6.62
5413	Other Operating Supplies	1,500.00	1,500.00	.00	515.42	.00	984.58	65.63
5430	Employee Appreciation	1,000.00	1,000.00	.00	32.79	.00	967.21	96.72
5504	Travel (Convention & Education)	1,500.00	1,500.00	.00	355.36	.00	1,144.64	76.30
5801	Dues and Association Memberships	650.00	650.00	50.00	550.00	.00	100.00	15.38
7002	Furniture & Fixtures	1,000.00	1,000.00	.00	179.99	.00	820.01	82.00
	FINANCE & ACCOUNTING	400,676.00	474,085.00	55,791.68	461,966.44	.00	12,118.56	2.55
12180	***TECHNOLOGY***							
1001	Salaries and Wages	127,730.00	131,717.00	22,003.89	133,034.07	.00	1,317.07-	.99-
2001	FICA	9,771.00	9,771.00	1,584.52	9,584.42	.00	186.58	1.90
2002	Retirement-VRS	13,757.00	13,757.00	1,270.54	7,623.24	.00	6,133.76	44.58
2005	Hospital/Medical Plan	21,504.00	24,847.00	3,934.00	23,604.00	.00	1,243.00	5.00
2006	Group Insurance	1,712.00	1,712.00	259.04	1,554.24	.00	157.76	9.21
2009	Hybrid Disability VLDP	438.00	438.00	75.16	450.96	.00	12.96-	2.95-
2011	Worker's Compensation	1,873.00	2,453.00	.00	2,452.76	.00	.24	.00
2013	VRS Retirement Hybrid Plan	1,479.00	1,479.00	1,449.24	8,568.50	.00	7,089.50-	479.34-
3002	Professional Services	2,500.00	2,500.00	.00	2,525.50	.00	25.50-	1.02-
3004	Repairs and Maintenance	3,000.00	3,000.00	.00	2,566.69	.00	433.31	14.44
3005	Maintenance Service Contracts	96,962.00	96,962.00	10,000.81	79,469.67	.00	17,492.33	18.04

EXPENDITURE SUMMARY

--DETAIL--

7/01/2024 - 6/30/2025

--DETAIL--

FUND #-100 General Fund Expenditures

MAJOR		BUDGET	APPR.	CURRENT	Y-T-D	ENCUMBRANCE	UNENCUMBERED	%
ACCT#	DESCRIPTION	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	BALANCE	REMAIN.
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	TECHNOLOGY							
3160	Parcel Maintenance-GIS	8,500.00	8,500.00	10,625.00	16,696.02	.00	8,196.02-	96.42-
3170	Data Development-GIS	3,500.00	3,500.00	2,500.00	2,500.00	.00	1,000.00	28.57
5203	Telecommunications (T-1)	21,500.00	21,500.00	4,251.27	18,948.72	.00	2,551.28	11.86
5204	Telecommunications; PRI,OPX,Analog	16,500.00	16,500.00	2,544.31	12,877.80	.00	3,622.20	21.95
5205	Telecommunications Web GIS Hosting	7,950.00	7,950.00	7,370.00	7,370.00	.00	580.00	7.29
5207	Books and Subscriptions	200.00	200.00	.00	.00	.00	200.00	100.00
5401	Office Supplies	250.00	250.00	201.66	242.02	.00	7.98	3.19
5413	Other Operating Supplies	750.00	750.00	34.30	647.98	.00	102.02	13.60
5414	Software	3,500.00	3,500.00	.00	.00	.00	3,500.00	100.00
5504	Travel(Convention & Education)	1,000.00	1,000.00	.00	.00	.00	1,000.00	100.00
5618	School Long Distance-Reimburseable	150.00	150.00	1.00	177.93	.00	27.93-	18.62-
5619	DSS Long Distance-Reimbursable	1,200.00	1,200.00	137.13	621.01	.00	578.99	48.24
5801	Dues and Association Memberships	200.00	200.00	100.00	125.00	.00	75.00	37.50
7007	Computer Equipment	21,650.00	21,650.00	4,515.93	21,508.25	.00	141.75	.65
	TECHNOLOGY	367,576.00	375,486.00	72,857.80	353,148.78	.00	22,337.22	5.94
12240	***LAND USE PANEL***							
1001	Salaries & Wages	1,000.00	1,000.00	.00	933.30	.00	66.70	6.67
2001	FICA	77.00	77.00	.00	71.40	.00	5.60	7.27
	LAND USE PANEL	1,077.00	1,077.00	.00	1,004.70	.00	72.30	6.71
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	GENERAL & FINANCIAL ADMINISTRATION	2,001,093.00	2,535,115.18	422,878.77	2,272,907.70	.00	262,207.48	10.34
13000	BOARD OF ELECTIONS							
13010	***BOARD OF ELECTIONS***							
1010	Remuneration-Elec.Brd.&Poll Workers	29,087.00	60,587.00	14,738.98	47,393.63	.00	13,193.37	21.77
2001	FICA	2,225.00	4,635.00	102.94	604.77	.00	4,030.23	86.95
3007	Advertising	500.00	750.00	204.37	408.75	.00	341.25	45.50
5201	Postal Services	1,500.00	5,000.00	1,444.26	4,615.25	.00	384.75	7.69
5203	Telecommunications	.00	.00	.00	90.72	.00	90.72-	100.00-
5401	Office Supplies	6,000.00	14,000.00	3,323.20	13,111.52	.00	888.48	6.34
5413	Other (Voting Machines)	22,000.00	39,830.00	5,672.00	31,586.19	.00	8,243.81	20.69
5501	Travel (Mileage)	3,000.00	4,400.00	1,577.52	3,742.17	.00	657.83	14.95
5503	Travel (Subsistence & Lodging)	600.00	920.00	319.98	1,222.40	.00	302.40-	32.86-
5504	Travel (Convention & Lodging)	1,500.00	1,500.00	.00	1,722.41	.00	222.41-	14.82-
5801	Dues & Assoc. Memberships	200.00	200.00	.00	200.00	.00	.00	.00
	BOARD OF ELECTIONS	66,612.00	131,822.00	27,383.25	104,697.81	.00	27,124.19	20.57
13020	***REGISTRAR***							
1001	Salaries & Wages	197,547.00	203,474.00	33,912.34	203,631.64	.00	157.64-	.07-
1002	Overtime	4,325.00	12,000.00	1,638.21	7,527.60	.00	4,472.40	37.27
2001	FICA	16,031.00	16,261.00	2,623.30	15,529.94	.00	731.06	4.49
2002	Retirement - VRS	21,276.00	21,276.00	1,562.18	9,373.08	.00	11,902.92	55.94
2005	Hospital/Medical Plans	30,780.00	35,634.00	5,624.00	33,744.00	.00	1,890.00	5.30
2006	Group Insurance	2,647.00	2,647.00	400.16	2,400.96	.00	246.04	9.29
2009	Hybrid Disability VLDP	837.00	837.00	143.62	861.72	.00	24.72-	2.95-

EXPENDITURE SUMMARY

--DETAIL--

7/01/2024 - 6/30/2025

--DETAIL--

FUND #-100 General Fund Expenditures

MAJOR		BUDGET	APPR.	CURRENT	Y-T-D	ENCUMBRANCE	UNENCUMBERED	%
ACCT#	DESCRIPTION	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	BALANCE	REMAIN.
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	REGISTRAR							
2011	Worker's Compensation	1,719.00	3,533.00	.00	3,532.72	.00	.28	.00
2013	VRS Retirement Hybrid Plan	2,826.00	2,826.00	2,320.42	13,886.37	.00	11,060.37-	391.37-
3007	Advertising	500.00	750.00	204.38	408.75	.00	341.25	45.50
5201	Postal Services	1,200.00	1,350.00	412.00	1,599.34	.00	249.34-	18.46-
5203	Telecommunications	1,100.00	1,100.00	185.91	1,017.35	.00	82.65	7.51
5401	Office Supplies	2,500.00	2,700.00	803.93	2,421.98	.00	278.02	10.29
5501	Travel (Mileage)	600.00	600.00	117.60	142.60	.00	457.40	76.23
5503	Travel (Subsistence & Lodging)	1,200.00	1,275.00	404.49	1,757.93	.00	482.93-	37.87-
5504	Travel (Conventions & Education)	3,000.00	3,000.00	1,597.21	2,341.05	.00	658.95	21.96
5801	Dues & Assoc. Memberships	670.00	670.00	.00	519.00	.00	151.00	22.53
	REGISTRAR	288,758.00	309,933.00	51,949.75	300,696.03	.00	9,236.97	2.98
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	BOARD OF ELECTIONS	355,370.00	441,755.00	79,333.00	405,393.84	.00	36,361.16	8.23
21000	COURTS							
21010	***CIRCUIT COURT***							
1001	Salaries & Wages	50,183.00	51,688.00	8,614.66	51,725.24	.00	37.24-	.07-
1009	Comp. of Jurors & Witnesses	15,000.00	21,000.00	2,300.00	16,343.20	.00	4,656.80	22.17
2001	FICA	3,839.00	3,839.00	646.54	3,882.09	.00	43.09-	1.12-
2005	Hospital/Medical Plans	9,276.00	10,921.00	1,690.00	10,140.00	.00	781.00	7.15
2006	Group Insurance	672.00	672.00	101.66	609.96	.00	62.04	9.23
2009	Hybrid Disability VLDP	371.00	371.00	63.74	382.44	.00	11.44-	3.08-
2011	Worker's Compensation	1,107.00	1,248.00	.00	1,248.28	.00	.28-	.02-
2013	VRS Retirement Hybrid Plan	6,659.00	6,659.00	1,229.30	7,268.13	.00	609.13-	9.14-
5201	Postage	300.00	300.00	346.18	464.93	.00	164.93-	54.97-
5401	Office Supplies	650.00	650.00	83.97	629.57	.00	20.43	3.14
5420	Law Library	2,500.00	2,500.00	.00	2,500.00	.00	.00	.00
5504	Travel (Convention & Education)	400.00	400.00	.00	435.43	.00	35.43-	8.85-
	CIRCUIT COURT	90,957.00	100,248.00	15,076.05	95,629.27	.00	4,618.73	4.60
21020	***GENERAL DISTRICT COURT***							
3004	Repairs and Maintenance	450.00	450.00	.00	424.02	.00	25.98	5.77
3012	Attorney Fees	4,000.00	4,000.00	1,290.00	3,502.50	.00	497.50	12.43
5203	Telecommunications	50.00	50.00	7.61	40.55	.00	9.45	18.90
5401	Office Supplies	400.00	400.00	.00	186.24	.00	213.76	53.44
5801	Dues & Assoc. Memberships	80.00	80.00	.00	50.00	.00	30.00	37.50
7001	Machinery & Equipment	1,829.00	1,829.00	218.82	973.95	.00	855.05	46.74
	GENERAL DISTRICT COURT	6,809.00	6,809.00	1,516.43	5,177.26	.00	1,631.74	23.96
21030	****MAGISTRATE****							
5203	Telecommunications	25.00	25.00	.00	.84	.00	24.16	96.64
7002	Furniture & Fixtures	150.00	150.00	.00	.00	.00	150.00	100.00
	****MAGISTRATE****	175.00	175.00	.00	.84	.00	174.16	99.52
21040	***COURT SERVICES/VJCCCA***							
3020	Detention Home (Court Services)	50,000.00	65,000.00	4,620.00	76,785.00	.00	11,785.00-	18.13-

EXPENDITURE SUMMARY

--DETAIL--

7/01/2024 - 6/30/2025

--DETAIL--

FUND #-100 General Fund Expenditures

MAJOR		BUDGET	APPR.	CURRENT	Y-T-D	ENCUMBRANCE	UNENCUMBERED	%
ACCT#	DESCRIPTION	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	BALANCE	REMAIN.
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	COURT SERVICES/VJCCCA							
3022	Outreach Detention (VJCCCA)	3,566.00	3,566.00	1,319.00	3,366.00	.00	200.00	5.60
3023	Group Homes (VJCCCA)	12,000.00	12,000.00	.00	1,575.00	.00	10,425.00	86.87
3025	Refund to State (VJCCCA)	.00	3,395.00	.00	3,395.00	.00	.00	.00
	COURT SERVICES/VJCCCA	65,566.00	83,961.00	5,939.00	85,121.00	.00	1,160.00-	1.38-
21050	***J & D DISTRICT COURT***							
3004	Repairs and Maintenance	100.00	100.00	.00	.00	.00	100.00	100.00
5201	Postal Services	119.00	119.00	120.00	120.00	.00	1.00-	.84-
5203	Telecommunications	100.00	100.00	10.26	71.75	.00	28.25	28.25
5401	Office Supplies	200.00	200.00	.00	225.74	.00	25.74-	12.87-
5504	Travel (Convention & Education)	1,000.00	1,000.00	.00	.00	.00	1,000.00	100.00
5801	Dues & Assoc. Memberships	400.00	400.00	.00	93.00	.00	307.00	76.75
7001	Machinery & Equipment	2,274.00	2,274.00	165.54	1,884.72	.00	389.28	17.11
7002	Furniture & Fixtures	600.00	600.00	.00	449.97	.00	150.03	25.00
	J & D DISTRICT COURT	4,793.00	4,793.00	295.80	2,845.18	.00	1,947.82	40.63
21060	***CLERK OF CIRCUIT COURT***							
1001	Salaries & Wages	287,709.00	296,442.00	46,177.98	293,212.88	.00	3,229.12	1.08
2001	FICA	22,010.00	22,010.00	3,156.20	20,109.56	.00	1,900.44	8.63
2002	Retirement-VRS	30,986.00	30,986.00	2,244.80	13,468.80	.00	17,517.20	56.53
2005	Hospital/Medical Plans	58,080.00	65,446.00	8,776.00	60,706.00	.00	4,740.00	7.24
2006	Group Insurance	3,855.00	3,855.00	544.90	3,459.90	.00	395.10	10.24
2009	Hybrid Disability VLDP	1,231.00	1,231.00	187.48	1,244.38	.00	13.38-	1.08-
2011	Worker's Compensation	3,443.00	4,932.00	.00	4,931.96	.00	.04	.00
2013	VRS Retirement Hybrid Plan	4,157.00	4,157.00	3,372.72	22,217.32	.00	18,060.32-	434.45-
3002	Professional Services	3,950.00	3,950.00	2,117.07	3,024.57	.00	925.43	23.42
3004	Repairs and Maintenance	200.00	200.00	.00	.00	.00	200.00	100.00
3005	Maintenance Service Contracts	16,415.00	16,415.00	668.02	13,092.58	.00	3,322.42	20.24
3006	Printing & Binding	300.00	300.00	.00	.00	.00	300.00	100.00
3012	Attorney Fees	750.00	750.00	.00	.63	.00	749.37	99.91
3160	Library of Va. Grant 2024FY-114	.00	15,028.00	.00	15,028.00	.00	.00	.00
3164	Library of Va Grant 2025FY-079-080	.00	18,758.94	.00	.00	.00	18,758.94	100.00
5201	Postal Services	4,000.00	4,000.00	1,771.05	3,447.80	.00	552.20	13.80
5203	Telecommunications	100.00	100.00	30.11	146.04	.00	46.04-	46.04-
5401	Office Supplies	4,000.00	4,000.00	865.20	3,809.28	.00	190.72	4.76
5504	Travel (Conventions & Education)	200.00	200.00	.00	.00	.00	200.00	100.00
7007	Computer Equipment	1,800.00	1,800.00	289.70	1,876.57	.00	76.57-	4.25-
7041	A/V Maintenance and Repair	9,887.00	9,887.00	.00	7,598.56	.00	2,288.44	23.14
	CLERK OF CIRCUIT COURT	453,073.00	504,447.94	70,201.23	467,374.83	.00	37,073.11	7.34
21070	***RECOVERY COURT***							
1002	Recovery Court Coordinator Salary	55,265.00	55,265.00	.00	68,649.42	.00	13,384.42-	24.21-
2001	FICA/Recovery Court Fringe Benefits	16,579.00	16,579.00	.00	15,339.61	.00	1,239.39	7.47
3002	Professional Services	46,870.00	46,870.00	.00	13,942.55	.00	32,927.45	70.25
3019	Outreach (Sober Living Housing)	9,000.00	9,000.00	.00	1,715.71	.00	7,284.29	80.93
5401	Office Supplies	19,660.00	19,660.00	.00	2,920.43	.00	16,739.57	85.14

EXPENDITURE SUMMARY

--DETAIL--

7/01/2024 - 6/30/2025

--DETAIL--

FUND #-100 General Fund Expenditures

MAJOR		BUDGET	APPR.	CURRENT	Y-T-D	ENCUMBRANCE	UNENCUMBERED	%
ACCT#	DESCRIPTION	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	BALANCE	REMAIN.
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	RECOVERY COURT							
5501	Travel (Mileage)	4,620.00	4,620.00	.00	3,756.41	.00	863.59	18.69
5503	Telecommunications	2,500.00	2,500.00	.00	.00	.00	2,500.00	100.00
5504	Travel (Convention & Education)	8,370.00	8,370.00	.00	3,810.04	.00	4,559.96	54.47
5505	Travel (Program Clients)	8,750.00	8,750.00	.00	675.00	.00	8,075.00	92.28
5801	Dues & Assoc. Memberships	180.00	180.00	.00	60.00	.00	120.00	66.66
	RECOVERY COURT	171,794.00	171,794.00	.00	110,869.17	.00	60,924.83	35.46
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	COURTS	793,167.00	872,227.94	93,028.51	767,017.55	.00	105,210.39	12.06
22000	COMMONWEALTH'S ATTORNEY							
22010	***COMMONWEALTH ATTORNEY***							
1001	Salaries & Wages	457,854.00	460,353.55	78,668.56	459,596.88	.00	756.67	.16
1003	Part-time Salaries	.00	25,000.00	3,204.33	24,593.48	.00	406.52	1.62
1006	Wages/Victim Witness Grant	67,645.00	67,645.00	11,880.44	71,282.64	.00	3,637.64-	5.37-
2001	FICA	35,026.00	35,026.00	6,261.35	37,027.69	.00	2,001.69-	5.71-
2002	Retirement-VRS	49,311.00	49,311.00	.00	.00	.00	49,311.00	100.00
2005	Hospital/Medical Plans	18,468.00	18,468.00	1,530.00	9,180.00	.00	9,288.00	50.29
2006	Group Insurance	6,135.00	6,135.00	905.84	5,244.54	.00	890.46	14.51
2009	Hybrid Disability VLDP	3,388.00	3,388.00	568.06	3,288.90	.00	99.10	2.92
2011	Worker's Compensation	5,046.00	8,315.00	.00	8,315.20	.00	.20-	.00
2013	VRS Retirement Hybrid Plan	16,025.00	16,025.00	10,212.18	58,826.02	.00	42,801.02-	267.08-
3005	Maintenance Service Contracts	595.00	595.00	.00	595.00	.00	.00	.00
5201	Postal Services	500.00	500.00	85.64	353.83	.00	146.17	29.23
5203	Telecommunications	85.00	85.00	70.76	246.26	.00	161.26-	189.71-
5401	Office Supplies	4,500.00	9,930.45	744.61	3,915.73	.00	6,014.72	60.56
5411	Books & Subscriptions	2,000.00	2,000.00	252.00	2,251.98	.00	251.98-	12.59-
5413	Other Operating Supplies (VWPG)	1,000.00	1,000.00	599.99	4,190.96	.00	3,190.96-	319.09-
5419	Expense (Asset Forfeiture)	.00	31,329.40	.00	1,320.78	.00	30,008.62	95.78
5504	Travel (Convention & Education)	5,000.00	5,000.00	2,031.84	9,721.90	.00	4,721.90-	94.43-
5506	Travel(Victim Witness Grant)	118.00	118.00	.00	774.90	.00	656.90-	556.69-
5801	Dues & Assoc. Memberships	2,250.00	2,250.00	.00	2,215.00	.00	35.00	1.55
7001	Machinery & Equipment	1,890.00	1,890.00	.00	.00	.00	1,890.00	100.00
7002	Furniture & Fixtures	750.00	750.00	.00	472.36	.00	277.64	37.01
	COMMONWEALTH ATTORNEY	677,586.00	745,114.40	117,015.60	703,414.05	.00	41,700.35	5.59
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	COMMONWEALTH'S ATTORNEY	677,586.00	745,114.40	117,015.60	703,414.05	.00	41,700.35	5.59
31000	LAW ENFORCEMENT							
31020	***SHERIFF***							
1001	Salaries & Wages	1,461,713.00	1,461,713.00	217,845.04	1,277,288.10	.00	184,424.90	12.61
1002	Overtime	30,000.00	30,000.00	710.96	7,608.12	.00	22,391.88	74.63
1003	Forest Cooperative Agreement Wages	.00	4,400.00	.00	4,050.00	.00	350.00	7.95
1005	Courtroom Security	49,088.00	49,088.00	8,858.25	48,176.44	.00	911.56	1.85
1006	Courthouse Security Wages	157,050.00	157,050.00	26,960.16	161,760.96	.00	4,710.96-	2.99-
1007	Overtime -Dispatch Holiday/Regular	15,000.00	15,000.00	2,117.98	16,562.11	.00	1,562.11-	10.41-
1009	Local Drug Enforcement position FT	50,000.00	68,220.00	19,953.34	119,720.04	.00	51,500.04-	75.49-

EXPENDITURE SUMMARY

--DETAIL--

7/01/2024 - 6/30/2025

--DETAIL--

FUND #-100 General Fund Expenditures

MAJOR		BUDGET	APPR.	CURRENT	Y-T-D	ENCUMBRANCE	UNENCUMBERED	%
ACCT#	DESCRIPTION	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	BALANCE	REMAIN.
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	SHERIFF							
1010	New-FT Speed Enforcement Officer	.00	65,215.00	9,488.70	9,488.70	.00	55,726.30	85.45
1011	IBR/Evidence Clerk	.00	43,975.00	7,329.16	43,974.96	.00	.04	.00
1013	DEA Task Force OT Grant	.00	13,385.67	2,506.95	17,863.68	.00	4,478.01-	33.45-
1014	DCJS Sheriff's TD0/ECO Transfers	.00	5,005.00	.00	4,989.46	.00	15.54	.31
2001	FICA	132,697.00	132,697.00	21,059.90	124,773.43	.00	7,923.57	5.97
2002	Retirement-VRS	197,906.00	197,906.00	29,975.16	171,609.52	.00	26,296.48	13.28
2005	Hospital/Medical Plans	306,996.00	321,891.00	55,845.00	334,710.00	.00	12,819.00-	3.98-
2006	Group Insurance	24,623.00	24,623.00	3,750.60	21,654.34	.00	2,968.66	12.05
2009	Hybrid Disability VLDP	1,851.00	1,851.00	292.45	1,788.39	.00	62.61	3.38
2011	Worker's Compensation	14,740.00	24,553.00	.00	24,553.36	.00	.36-	.00
2013	VRS Retirement Hybrid Plan	6,255.00	6,255.00	4,757.47	29,213.65	.00	22,958.65-	367.04-
3002	Professional Services	15,000.00	15,000.00	.00	12,572.50	.00	2,427.50	16.18
3003	Court Ordered Burial Expense	.00	.00	.00	2,195.00	.00	2,195.00-	100.00-
3005	Maintenance Service Contracts	7,000.00	7,000.00	501.65	2,478.33	.00	4,521.67	64.59
3007	Advertising	2,000.00	2,000.00	1,225.00	3,625.00	.00	1,625.00-	81.25-
3032	DMVGr#ENFAL-2024-54223-24223-20.607	.00	3,519.81	.00	3,772.42	.00	252.61-	7.17-
3033	DMVGrt#BPT-2024-54240-24240-20.600	.00	128.49	.00	156.61	.00	28.12-	21.88-
3034	DMV TrfcBPT#2025-55262-25262 20.600	.00	16,800.00	2,778.25	12,513.80	.00	4,286.20	25.51
3035	DMV#15AL-2025-55009-25009-20.607	.00	16,380.00	3,000.14	9,694.78	.00	6,685.22	40.81
3038	UVA-MOU Special Events OT	.00	35,538.25	5,576.86	35,429.01	.00	109.24	.30
3039	Bedford-MOU ICAC OT	.00	429.91	214.65	643.99	.00	214.08-	49.79-
5201	Postal Services	1,500.00	1,500.00	250.68	1,591.54	.00	91.54-	6.10-
5203	Telecommunications	4,500.00	4,500.00	983.09	5,563.80	.00	1,063.80-	23.64-
5240	Mobile Phone/Data Service	21,000.00	21,000.00	5,089.95	32,988.53	.00	11,988.53-	57.08-
5401	Office Supplies	6,800.00	6,800.00	2,488.13	7,993.81	.00	1,193.81-	17.55-
5409	Police Supplies	25,000.00	37,077.35	3,581.25	41,184.55	.00	4,107.20-	11.07-
5410	Uniforms	28,000.00	28,000.00	11,288.96	28,365.52	.00	365.52-	1.30-
5413	Dog Care (G.P. Fees)	3,000.00	3,000.00	2,427.30	5,703.59	.00	2,703.59-	90.11-
5419	Asset Forfeiture Proceeds Expend.	.00	39,202.83	7,585.21	9,716.98	.00	29,485.85	75.21
5501	Travel (Mileage)	50.00	50.00	487.10	855.55	.00	805.55-	611.10-
5503	Travel (Subsistence & Lodging)	4,000.00	4,000.00	259.25	7,821.48	.00	3,821.48-	95.53-
5504	Travel (Convention & Education)	2,500.00	2,500.00	.00	3,417.50	.00	917.50-	36.70-
5509	Training	21,145.00	21,145.00	690.71	17,863.55	.00	3,281.45	15.51
5510	Confiscated Vehicles	200.00	200.00	.00	.00	.00	200.00	100.00
5801	Dues & Assoc. Memberships	10,000.00	10,000.00	2,485.00	10,100.00	.00	100.00-	1.00-
5802	D.A.R.E.	1,000.00	1,000.00	.00	1,009.18	.00	9.18-	.91-
7003	Body Worn Cameras Agreement	.00	.00	.00	996.38	.00	996.38-	100.00-
7015	School Resource Officer	102,814.00	102,814.00	17,478.84	105,727.24	.00	2,913.24-	2.83-
7016	VSP HEAT Equip. Reim. Initiative	.00	12,500.00	12,500.00	12,500.00	.00	.00	.00
7035	ARPA 2023-LE #508516 Equip (21.027)	.00	.00	.00	1,932.98	.00	1,932.98-	100.00-
7037	DCJS #15PBJA-21-GG-00258-MUMU LOLE	.00	.00	132.62	2,962.88	.00	2,962.88-	100.00-
7038	DCJS FY24 SRO Grant 24-419-A	54,269.00	77,614.00	9,298.94	55,793.64	.00	21,820.36	28.11
7045	DCJS #528496 Byrne Justice #525887	.00	40,960.00	1,235.29	16,805.33	.00	24,154.67	58.97
7049	DCJS FY24 SRO GRANT #24-1218-E	72,726.00	104,959.00	11,982.21	72,253.62	.00	32,705.38	31.16
7050	CIT Program-Custody Exchange	2,500.00	2,500.00	1,800.00	1,800.00	.00	700.00	28.00
7060	TRIAD Program	250.00	250.00	.00	.00	.00	250.00	100.00

EXPENDITURE SUMMARY

--DETAIL--

7/01/2024 - 6/30/2025

--DETAIL--

FUND #-100 General Fund Expenditures

MAJOR		BUDGET	APPR.	CURRENT	Y-T-D	ENCUMBRANCE	UNENCUMBERED	%
ACCT#	DESCRIPTION	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	BALANCE	REMAIN.
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	SHERIFF							
	SHERIFF	2,833,173.00	3,241,196.31	516,792.20	2,947,814.35	.00	293,381.96	9.05
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	LAW ENFORCEMENT	2,833,173.00	3,241,196.31	516,792.20	2,947,814.35	.00	293,381.96	9.05
32000	FIRE & RESCUE SERVICES							
32010	**PUBLIC SAFETY & EMERGENCY SERV**							
1001	Salaries & Wages	457,933.00	471,705.00	62,667.67	438,058.19	.00	33,646.81	7.13
1003	Overtime	30,000.00	44,307.00	5,787.49	42,909.65	.00	1,397.35	3.15
2001	FICA	37,327.00	37,327.00	5,127.79	35,443.08	.00	1,883.92	5.04
2002	Retirement-VRS	49,319.00	49,319.00	2,886.88	21,725.28	.00	27,593.72	55.94
2005	Hospital/Medical Plans	98,664.00	113,664.00	13,520.00	97,105.00	.00	16,559.00	14.56
2006	Group Insurance	6,136.00	6,136.00	726.35	5,157.51	.00	978.49	15.94
2009	Hybrid Disability VLDP	3,389.00	3,389.00	257.16	1,741.65	.00	1,647.35	48.60
2011	Worker's Compensation	7,752.00	10,011.00	.00	10,011.19	.00	.19-	.00
2013	VRS Retirement Hybrid Plan	5,089.00	5,089.00	4,287.35	28,911.45	.00	23,822.45-	468.11-
3002	Professional Services	500.00	500.00	420.88	815.14	.00	315.14-	63.02-
5203	Telecommunications	3,720.00	3,720.00	490.28	2,502.59	.00	1,217.41	32.72
5401	Office Supplies	6,000.00	6,000.00	1,788.67	6,488.88	.00	488.88-	8.14-
5409	Emergency Equipment	2,000.00	17,000.00	5,139.69	9,044.20	.00	7,955.80	46.79
5410	Uniforms	2,200.00	2,200.00	13.50	4,031.64	.00	1,831.64-	83.25-
5411	Books/Subscriptions	180.00	180.00	.00	243.76	.00	63.76-	35.42-
5504	Travel (Convention & Education)	8,000.00	11,306.91	2,076.11	8,250.19	.00	3,056.72	27.03
5508	Dispatcher Training	10,000.00	10,000.00	2,817.52	11,476.43	.00	1,476.43-	14.76-
5801	Dues/Associations	1,200.00	1,200.00	250.00	1,512.00	.00	312.00-	26.00-
	PUBLIC SAFETY & EMERGENCY SERV	729,409.00	793,053.91	108,257.34	725,427.83	.00	67,626.08	8.52
32020	***EMERGENCY SERV.COUNCIL***							
2007	Disability Insurance	36,000.00	36,000.00	.00	35,508.00	.00	492.00	1.36
2008	Line of Duty (State Mandate)	40,128.00	40,128.00	.00	40,239.00	.00	111.00-	.27-
5415	Gas, Oil, Grease - Fire & Rescue	55,000.00	55,000.00	5,893.27	26,162.02	.00	28,837.98	52.43
5647	Local EMS	497,151.00	497,151.00	.00	497,151.00	.00	.00	.00
5648	Fire Fund	.00	75,721.00	.00	75,721.00	.00	.00	.00
5650	Four For Life Funds	.00	18,153.20	.00	18,153.20	.00	.00	.00
	EMERGENCY SERV.COUNCIL	628,279.00	722,153.20	5,893.27	692,934.22	.00	29,218.98	4.04
32030	***E-911 PROGRAM***							
1001	Salaries & Wages	88,444.00	95,510.00	15,918.34	95,510.04	.00	.04-	.00
2001	FICA	6,766.00	6,766.00	1,208.16	7,234.02	.00	468.02-	6.91-
2002	Retirement-VRS	9,525.00	9,525.00	1,714.40	10,286.40	.00	761.40-	7.99-
2005	Hospital/Medical Plan	9,276.00	11,385.00	1,690.00	10,140.00	.00	1,245.00	10.93
2006	Group Insurance	1,185.00	1,185.00	187.84	1,127.04	.00	57.96	4.89
2011	Worker's Compensation	1,513.00	1,908.00	.00	1,907.84	.00	.16	.00
3002	Professional Services	1,500.00	1,500.00	450.00	450.00	.00	1,050.00	70.00
3004	Repairs & Maint.(Signs/Plates)	6,000.00	6,000.00	3,322.48	6,309.28	.00	309.28-	5.15-
3005	Maintenance Service Contracts	421,200.00	421,200.00	84,654.38	383,617.66	.00	37,582.34	8.92
3006	Printing & Binding	3,000.00	3,000.00	.00	.00	.00	3,000.00	100.00

EXPENDITURE SUMMARY

--DETAIL--

7/01/2024 - 6/30/2025

--DETAIL--

FUND #-100 General Fund Expenditures

MAJOR		BUDGET	APPR.	CURRENT	Y-T-D	ENCUMBRANCE	UNENCUMBERED	%
ACCT#	DESCRIPTION	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	BALANCE	REMAIN.
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	E-911 PROGRAM							
3016	Contractual Services	63,300.00	125,939.52	11,450.18	73,036.69	.00	52,902.83	42.00
5101	Electrical Service(Radio Tower)	5,800.00	5,800.00	924.84	5,402.33	.00	397.67	6.85
5102	Generator Fuel& Maintenance	31,000.00	31,000.00	4,734.44	21,832.02	.00	9,167.98	29.57
5201	Postal Services	150.00	150.00	9.40	140.31	.00	9.69	6.46
5203	Telecommunications (Routine)	3,200.00	3,200.00	547.42	3,148.46	.00	51.54	1.61
5204	Telecommunications (E-911 Trunk)	9,400.00	9,400.00	1,607.19	9,493.62	.00	93.62-	.99-
5401	Office Supplies	200.00	200.00	190.00	242.51	.00	42.51-	21.25-
5413	Other Operating Supplies	750.00	750.00	197.76	699.67	.00	50.33	6.71
5501	Travel (Mileage)	100.00	100.00	.00	.00	.00	100.00	100.00
5504	Travel (Convention & Education)	1,500.00	1,500.00	.00	513.19	.00	986.81	65.78
5801	Dues & Assoc. Memberships	550.00	550.00	.00	691.77	.00	141.77-	25.77-
7002	Furniture & Fixtures	1,600.00	1,600.00	.00	.00	.00	1,600.00	100.00
7003	Communications Equipment	15,000.00	15,000.00	2,570.00	6,698.28	.00	8,301.72	55.34
7007	E911 Equipment	5,000.00	5,000.00	2,466.00	14,280.41	.00	9,280.41-	185.60-
8003	Tower Site Lease (Sugarloaf)	12,360.00	12,360.00	2,060.00	12,240.00	.00	120.00	.97
	E-911 PROGRAM	698,319.00	770,528.52	135,902.83	665,001.54	.00	105,526.98	13.69
32040	***FOREST FIRE SERVICE***							
5605	Forestry	20,986.00	20,986.00	.00	20,095.29	.00	890.71	4.24
	FOREST FIRE SERVICE	20,986.00	20,986.00	.00	20,095.29	.00	890.71	4.24
32060	***PAID EMS***							
1001	Salaries and Wages	1,120,801.00	1,120,801.00	331,822.55	1,332,403.25	.00	211,602.25-	18.87-
2001	Benefits - FICA, Medical	249,966.00	249,966.00	34,892.84	164,723.62	.00	85,242.38	34.10
2011	Worker's Compensation	28,356.00	28,356.00	34,218.00	66,757.00	.00	38,401.00-	135.42-
3002	Professional Services	16,000.00	16,000.00	.00	10,000.00	.00	6,000.00	37.50
3004	Billing Services (EMSC)	30,000.00	30,000.00	15,303.75	53,102.38	.00	23,102.38-	77.00-
3007	Advertising	1,500.00	1,500.00	.00	.00	.00	1,500.00	100.00
5404	Medical Supplies (County)	50,000.00	50,000.00	13,429.95	63,079.81	.00	13,079.81-	26.15-
5409	Communications	2,300.00	2,300.00	327.27	1,928.51	.00	371.49	16.15
5410	Uniforms	6,500.00	6,500.00	1,780.24	5,267.93	.00	1,232.07	18.95
5413	Other Operating Supplies	800.00	800.00	1,383.30	4,325.60	.00	3,525.60-	440.70-
5501	Mileage	25,000.00	25,000.00	.00	10,518.00	.00	14,482.00	57.92
5509	Training	15,000.00	15,000.00	659.78	3,809.78	.00	11,190.22	74.60
5645	Nelson Station II	24,000.00	24,000.00	7,825.68	25,463.64	.00	1,463.64-	6.09-
5646	Nelson Station II Vehicle Expense	40,000.00	40,000.00	5,134.65	22,721.21	.00	17,278.79	43.19
7007	Computer Equipment	4,000.00	4,000.00	45.79	1,608.79	.00	2,391.21	59.78
7008	Medical Equipment-Auto CPR	4,000.00	4,000.00	.00	6,603.30	.00	2,603.30-	65.08-
	PAID EMS	1,618,223.00	1,618,223.00	446,823.80	1,772,312.82	.00	154,089.82-	9.52-
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	FIRE & RESCUE SERVICES	3,695,216.00	3,924,944.63	696,877.24	3,875,771.70	.00	49,172.93	1.25
33000	CORRECTION & DETENTION							
33010	***JAIL***							
5402	Food Supplies	60.00	60.00	.00	12.34	.00	47.66	79.43
6001	Regional Jail	1,591,920.00	1,591,920.00	265,320.00	1,591,920.00	.00	.00	.00
	JAIL	1,591,980.00	1,591,980.00	265,320.00	1,591,932.34	.00	47.66	.00
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	CORRECTION & DETENTION	1,591,980.00	1,591,980.00	265,320.00	1,591,932.34	.00	47.66	.00

EXPENDITURE SUMMARY

--DETAIL--

7/01/2024 - 6/30/2025

--DETAIL--

FUND #-100 General Fund Expenditures

MAJOR		BUDGET	APPR.	CURRENT	Y-T-D	ENCUMBRANCE	UNENCUMBERED	%
ACCT#	DESCRIPTION	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	BALANCE	REMAIN.
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34000	INSPECTIONS							
34010	***BUILDING INSPECTOR***							
1001	Salaries & Wages	271,199.00	271,199.00	41,811.63	255,591.88	.00	15,607.12	5.75
1007	Brd.of Bldg.Appeals Wages	300.00	300.00	.00	.00	.00	300.00	100.00
2001	FICA	20,747.00	20,747.00	3,152.33	18,917.29	.00	1,829.71	8.81
2002	Retirement-VRS	29,208.00	29,208.00	780.82	3,123.28	.00	26,084.72	89.30
2005	Hospital/Medical Plans	37,104.00	42,082.00	5,070.00	35,926.00	.00	6,156.00	14.62
2006	Group Insurance	3,634.00	3,634.00	510.70	3,036.70	.00	597.30	16.43
2009	Hybrid Disability VLDP	1,685.00	1,685.00	266.59	1,689.61	.00	4.61-	.27-
2011	Worker's Compensation	3,734.00	4,822.00	.00	4,821.72	.00	.28	.00
2013	VRS Retirement Hybrid Plan	5,692.00	5,692.00	4,912.07	31,677.84	.00	25,985.84-	456.53-
3005	Maintenance Service Contracts	13,850.00	13,850.00	217.41	10,050.83	.00	3,799.17	27.43
3006	Printing & Binding	750.00	750.00	.00	.00	.00	750.00	100.00
5201	Postal Services	350.00	350.00	.00	.00	.00	350.00	100.00
5203	Telecommunications	80.00	80.00	50.45	169.48	.00	89.48-	111.85-
5401	Office Supplies	2,000.00	2,000.00	.00	1,170.29	.00	829.71	41.48
5410	Uniforms	1,000.00	1,000.00	.00	.00	.00	1,000.00	100.00
5411	Books & Subscriptions	2,000.00	2,000.00	.00	705.17	.00	1,294.83	64.74
5503	Travel (Subsistence & Lodging)	1,500.00	1,500.00	505.84	1,733.71	.00	233.71-	15.58-
5504	Travel (Convention & Education)	2,400.00	2,400.00	60.00	1,833.61	.00	566.39	23.59
5801	Dues & Assoc. Memberships	700.00	700.00	335.74	914.34	.00	214.34-	30.62-
6001	Building Permit Surcharge	6,500.00	6,500.00	3,212.74	8,693.73	.00	2,193.73-	33.74-
7002	Furniture & Fixtures	1,000.00	1,000.00	.00	.00	.00	1,000.00	100.00
	BUILDING INSPECTOR	405,433.00	411,499.00	60,886.32	380,055.48	.00	31,443.52	7.64
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	INSPECTIONS	405,433.00	411,499.00	60,886.32	380,055.48	.00	31,443.52	7.64
35000	OTHER PROTECTION							
35010	***ANIMAL CONTROL***							
1001	Salaries & Wages	208,740.00	210,762.00	35,127.00	210,669.86	.00	92.14	.04
1002	Overtime	10,000.00	16,200.00	3,210.84	17,446.21	.00	1,246.21-	7.69-
2001	FICA	19,143.00	19,143.00	2,708.81	16,107.55	.00	3,035.45	15.85
2002	Retirement-VRS	22,481.00	22,481.00	1,052.06	6,312.36	.00	16,168.64	71.92
2005	Hospital/Medical Plans	42,996.00	46,509.00	7,808.00	46,848.00	.00	339.00-	.72-
2006	Group Insurance	2,797.00	2,797.00	414.50	2,483.67	.00	313.33	11.20
2009	Hybrid Disability VLDP	1,123.00	1,123.00	187.66	1,123.86	.00	.86-	.07-
2011	Worker's Compensation	1,501.00	4,302.00	.00	4,302.16	.00	.16-	.00
2013	VRS Retirement Hybrid Plan	3,795.00	3,795.00	3,117.38	18,670.86	.00	14,875.86-	391.98-
3002	Professional Services	27,000.00	27,000.00	12,612.35	24,908.91	.00	2,091.09	7.74
3003	Court Case Expense (Vet & other)	2,500.00	7,800.00	1,732.61	3,739.76	.00	4,060.24	52.05
3016	Sterilization Program	1,000.00	1,000.00	.00	.00	.00	1,000.00	100.00
3020	Dangerous Dog Registry (VDACS fee)	125.00	125.00	.00	75.00	.00	50.00	40.00
5100	Electrical Services	3,000.00	3,000.00	491.91	4,250.91	.00	1,250.91-	41.69-
5203	Telecommunications	6,340.00	6,340.00	1,389.47	5,312.32	.00	1,027.68	16.20
5401	Office Supplies	1,800.00	1,800.00	44.99	1,014.18	.00	785.82	43.65
5402	Food Supplies	1,200.00	1,200.00	1,002.68	1,699.77	.00	499.77-	41.64-
5404	Medical Supplies	1,000.00	1,000.00	.00	.00	.00	1,000.00	100.00

EXPENDITURE SUMMARY

--DETAIL--

7/01/2024 - 6/30/2025

--DETAIL--

FUND #-100 General Fund Expenditures

MAJOR		BUDGET	APPR.	CURRENT	Y-T-D	ENCUMBRANCE	UNENCUMBERED	%
ACCT#	DESCRIPTION	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	BALANCE	REMAIN.
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	ANIMAL CONTROL							
5407	Maintenance Supplies	3,000.00	3,000.00	2,533.37	5,271.09	.00	2,271.09-	75.70-
5410	Uniforms	2,500.00	2,500.00	.00	4,837.69	.00	2,337.69-	93.50-
5504	Travel (Convention & Education)	1,000.00	1,000.00	.00	1,187.41	.00	187.41-	18.74-
5509	Training	1,800.00	1,800.00	850.00	2,275.83	.00	475.83-	26.43-
	ANIMAL CONTROL	364,841.00	384,677.00	74,283.63	378,537.40	.00	6,139.60	1.59
35030	***MEDICAL EXAMINER***							
3001	Professional Health Services	160.00	160.00	.00	160.00	.00	.00	.00
	MEDICAL EXAMINER	160.00	160.00	.00	160.00	.00	.00	.00
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	OTHER PROTECTION	365,001.00	384,837.00	74,283.63	378,697.40	.00	6,139.60	1.59
42000	SANITATION & WASTE REMOVAL							
42030	***WASTE MANAGEMENT***							
1001	Salaries & Wages	139,742.00	139,742.00	23,955.00	144,290.86	.00	4,548.86-	3.25-
1002	Overtime	12,000.00	12,000.00	1,281.04	9,272.70	.00	2,727.30	22.72
1003	Part-time Salaries-Conv.Ctrs (FICA)	330,814.00	330,814.00	53,507.91	308,231.56	.00	22,582.44	6.82
1005	Drivers Positions - Incl. OT	98,826.00	98,826.00	7,653.94	68,746.81	.00	30,079.19	30.43
2001	FICA	18,235.00	18,235.00	2,477.41	16,748.88	.00	1,486.12	8.14
2002	Retirement-VRS	24,649.00	24,649.00	942.22	5,653.32	.00	18,995.68	77.06
2005	Hospital/Medical Plans	46,380.00	46,380.00	5,070.00	33,800.00	.00	12,580.00	27.12
2006	Group Insurance	3,067.00	3,067.00	369.78	2,447.54	.00	619.46	20.19
2009	Hybrid Disability VLDP	1,317.00	1,317.00	167.16	1,146.52	.00	170.48	12.94
2011	Worker's Compensation	10,609.00	10,609.00	.00	10,089.40	.00	519.60	4.89
2013	VRS Retirement Hybrid Plan	4,448.00	4,448.00	3,094.18	20,813.90	.00	16,365.90-	367.93-
3002	Professional Services	.00	.00	.00	1,528.72	.00	1,528.72-	100.00-
3003	Convenience Centers (Fuel)	56,000.00	56,000.00	7,228.77	37,573.07	.00	18,426.93	32.90
3004	Repairs and Maintenance	55,000.00	55,000.00	17,691.33	56,304.09	.00	1,304.09-	2.37-
3010	Tipping Fee (Transfer Station)	393,000.00	393,000.00	62,892.01	344,226.96	.00	48,773.04	12.41
3012	Recycling Services	20,000.00	20,000.00	3,083.27	12,578.09	.00	7,421.91	37.10
3015	Transportation Fees	250,000.00	250,000.00	42,875.00	230,562.50	.00	19,437.50	7.77
3021	Waste Water	3,000.00	3,000.00	.00	400.00	.00	2,600.00	86.66
3022	DEQ License Fee	7,700.00	7,700.00	.00	7,653.00	.00	47.00	.61
3025	Tire Removal	3,000.00	3,000.00	1,658.25	1,760.25	.00	1,239.75	41.32
5100	Electrical Services	10,000.00	10,000.00	1,370.79	10,339.50	.00	339.50-	3.39-
5103	Water and Sewer	504.00	504.00	144.90	627.90	.00	123.90-	24.58-
5203	Telecommunications	3,300.00	3,300.00	745.01	3,287.62	.00	12.38	.37
5401	Office Supplies	2,500.00	2,500.00	.00	2,292.08	.00	207.92	8.31
5407	Maintenance Supplies	4,000.00	4,000.00	509.31	3,890.63	.00	109.37	2.73
5408	Vehicle Supplies (MAC trucks)	35,000.00	35,000.00	856.83	10,603.30	.00	24,396.70	69.70
5409	Recycle Coordinator	1,000.00	1,000.00	.00	165.32	.00	834.68	83.46
5410	Uniforms	3,000.00	3,000.00	539.13	2,591.39	.00	408.61	13.62
5501	Travel (Mileage)	700.00	700.00	.00	.00	.00	700.00	100.00
5504	Education	1,500.00	1,500.00	295.00	1,270.00	.00	230.00	15.33
7007	Convenience Center Equipment	1,000.00	1,000.00	.00	461.27	.00	538.73	53.87
8002	Lease/Rent (Faber water)	1,341.00	1,341.00	1,340.96	1,340.96	.00	.04	.00

EXPENDITURE SUMMARY

--DETAIL--

7/01/2024 - 6/30/2025

--DETAIL--

FUND #-100 General Fund Expenditures

MAJOR		BUDGET	APPR.	CURRENT	Y-T-D	ENCUMBRANCE	UNENCUMBERED	%
ACCT#	DESCRIPTION	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	BALANCE	REMAIN.
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	WASTE MANAGEMENT							
	WASTE MANAGEMENT	1,541,632.00	1,541,632.00	239,749.20	1,350,698.14	.00	190,933.86	12.38
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	SANITATION & WASTE REMOVAL	1,541,632.00	1,541,632.00	239,749.20	1,350,698.14	.00	190,933.86	12.38
43000	GENERAL MAINTENANCE							
43020	***BUILDINGS AND GROUNDS***							
1001	Salaries & Wages	316,753.00	316,753.00	56,011.02	317,411.38	.00	658.38-	.20-
1002	Overtime	3,000.00	3,000.00	222.43	5,462.75	.00	2,462.75-	82.09-
1003	Part-time Wages	.00	.00	.00	107.10	.00	107.10-	100.00-
2001	FICA	24,461.00	24,461.00	4,230.11	24,250.29	.00	210.71	.86
2002	Retirement-VRS	34,114.00	34,114.00	3,112.36	19,596.08	.00	14,517.92	42.55
2005	Hospital/Medical Plans	55,656.00	61,687.00	9,980.00	61,570.00	.00	117.00	.18
2006	Group Insurance	4,244.00	4,244.00	660.96	3,707.73	.00	536.27	12.63
2009	Hybrid Disability VLDP	1,760.00	1,760.00	200.64	978.66	.00	781.34	44.39
2011	Worker's Compensation	2,831.00	5,420.00	.00	5,419.52	.00	.48	.00
2013	VRS Retirement Hybrid Plan	5,947.00	5,947.00	3,337.62	16,620.41	.00	10,673.41-	179.47-
3005	Contracted Services	35,000.00	35,000.00	.00	34,343.30	.00	656.70	1.87
3006	Maintenance Agreements	46,000.00	46,000.00	7,500.00	35,407.43	.00	10,592.57	23.02
5100	Electrical Service	174,000.00	174,000.00	26,968.92	186,605.07	.00	12,605.07-	7.24-
5103	Water and Sewer	15,000.00	15,000.00	5,978.57	17,624.40	.00	2,624.40-	17.49-
5203	Telecommunications	3,000.00	3,000.00	350.50	1,386.65	.00	1,613.35	53.77
5308	Insurance (Property/liability)	32,000.00	32,000.00	.00	30,761.00	.00	1,239.00	3.87
5403	Agricultural Supplies& Services	25,000.00	25,000.00	10,376.00	31,556.71	.00	6,556.71-	26.22-
5405	Janitorial Supplies	13,500.00	13,500.00	1,036.73	8,387.55	.00	5,112.45	37.87
5407	Maintenance Supplies	41,000.00	41,000.00	3,295.31	27,046.15	.00	13,953.85	34.03
5410	Uniforms	2,600.00	2,600.00	399.14	2,256.22	.00	343.78	13.22
5423	Pest Control	5,400.00	5,400.00	575.00	3,630.00	.00	1,770.00	32.77
7001	Machinery & Equipment	3,500.00	3,500.00	263.70	2,766.32	.00	733.68	20.96
8002	Rent/Lease	109,073.00	109,073.00	15,879.34	110,838.64	.00	1,765.64-	1.61-
8006	Snow Removal	1,500.00	1,500.00	.00	1,027.28	.00	472.72	31.51
	BUILDINGS AND GROUNDS	955,339.00	963,959.00	150,378.35	948,760.64	.00	15,198.36	1.57
43040	***MOTOR POOL***							
5305	Motor Vehicle Insurance	42,000.00	42,000.00	.00	41,983.00	.00	17.00	.04
5408	Vehicle Repairs & Supplies	60,000.00	65,000.00	17,774.67	70,967.70	.00	5,967.70-	9.18-
5415	Gas, Oil, and Grease	145,000.00	159,000.00	26,474.41	159,395.49	.00	395.49-	.24-
	MOTOR POOL	247,000.00	266,000.00	44,249.08	272,346.19	.00	6,346.19-	2.38-
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	GENERAL MAINTENANCE	1,202,339.00	1,229,959.00	194,627.43	1,221,106.83	.00	8,852.17	.71
51000	HEALTH							
51010	***LOCAL HEALTH DEPARTMENT***							
5601	Nelson Co. Health Dept.	357,637.00	357,637.00	.00	357,637.00	.00	.00	.00
	LOCAL HEALTH DEPARTMENT	357,637.00	357,637.00	.00	357,637.00	.00	.00	.00
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	HEALTH	357,637.00	357,637.00	.00	357,637.00	.00	.00	.00

7/01/2025 12:23		GL060	NELSON COUNTY			PAGE 22		
			EXPENDITURE SUMMARY					
--DETAIL--			7/01/2024 - 6/30/2025			--DETAIL--		
FUND #-100 General Fund Expenditures								
MAJOR		BUDGET	APPR.	CURRENT	Y-T-D	ENCUMBRANCE	UNENCUMBERED	%
ACCT#	DESCRIPTION	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	BALANCE	REMAIN.
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52000	MENTAL HEALTH/COMM.SERVICES BOARD							
52010	***MENTAL HEALTH***							
5602	Region Ten Comm. Services Board	150,000.00	150,000.00	37,500.00	150,000.00	.00	.00	.00
	MENTAL HEALTH	150,000.00	150,000.00	37,500.00	150,000.00	.00	.00	.00
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	MENTAL HEALTH/COMM.SERVICES BOARD	150,000.00	150,000.00	37,500.00	150,000.00	.00	.00	.00
53000	WELFARE/SOCIAL SERVICES							
53010	***TAX RELIEF***							
53030	***AT RISK BOARD***							
53600	***CSA/AT RISK YOUTH & FAMILIES***							
1003	Part-time Wages	15,000.00	15,000.00	2,321.01	13,623.31	.00	1,376.69	9.17
1011	Renumeration-Local Board	1,800.00	1,800.00	150.00	1,350.00	.00	450.00	25.00
2001	FICA	1,286.00	1,286.00	189.04	1,145.54	.00	140.46	10.92
2011	Worker's Compensation	704.00	704.00	.00	696.12	.00	7.88	1.11
3164	Purchased Services (Mandated)	2,000,000.00	2,650,495.00	185,151.95	2,253,484.96	.00	397,010.04	14.97
3174	Purchased Services (Non-Mandated)	12,721.00	12,721.00	.00	10,275.00	.00	2,446.00	19.22
5401	Office Supplies	1,000.00	1,000.00	.00	238.00	.00	762.00	76.20
	CSA/AT RISK YOUTH & FAMILIES	2,032,511.00	2,683,006.00	187,812.00	2,280,812.93	.00	402,193.07	14.99
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	WELFARE/SOCIAL SERVICES	2,032,511.00	2,683,006.00	187,812.00	2,280,812.93	.00	402,193.07	14.99
64010	***COMMUNITY COLLEGE***							
5649	Piedmont Va. Community College	2,117.00	2,117.00	1,587.75	2,117.00	.00	.00	.00
	COMMUNITY COLLEGE	2,117.00	2,117.00	1,587.75	2,117.00	.00	.00	.00
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	COMMUNITY COLLEGE	2,117.00	2,117.00	1,587.75	2,117.00	.00	.00	.00
71000	PARKS & RECREATION							
71020	***RECREATION***							
1001	Salaries and Wages	121,482.00	121,482.00	20,772.89	124,845.65	.00	3,363.65	2.76
1002	Overtime	1,500.00	1,500.00	104.73	930.32	.00	569.68	37.97
1003	Part Time Salaries	6,000.00	6,000.00	4,839.76	28,850.31	.00	22,850.31	380.83
1004	PT Field and Maint	17,919.00	17,919.00	4,020.38	15,459.61	.00	2,459.39	13.72
1005	New PT Parks & Recreation Aide	24,500.00	24,500.00	.00	.00	.00	24,500.00	100.00
2001	FICA	13,191.00	13,191.00	2,252.18	12,874.73	.00	316.27	2.39
2002	Retirement-VRS	13,084.00	13,084.00	1,377.06	8,262.36	.00	4,821.64	36.85
2005	Hospital/Medical Plans	18,468.00	18,468.00	1,530.00	9,180.00	.00	9,288.00	50.29
2006	Group Insurance	1,628.00	1,628.00	246.08	1,472.34	.00	155.66	9.56
2009	Hybrid Disability VLDP	348.00	348.00	59.70	355.59	.00	7.59	2.18
2011	Worker's Compensation	1,893.00	1,893.00	.00	3,781.44	.00	1,888.44	99.75
2013	VRS Retirement Hybrid Plan	1,175.00	1,175.00	949.64	5,657.24	.00	4,482.24	381.46
3001	Health/Background Services	250.00	250.00	552.00	897.10	.00	647.10	258.84
3005	Maintenance Service Contracts	700.00	700.00	.00	.00	.00	700.00	100.00
3006	Printing & Binding	2,500.00	2,500.00	346.00	491.36	.00	2,008.64	80.34
3007	Advertising	3,500.00	3,500.00	119.40	2,963.88	.00	536.12	15.31
3016	Contracted Services	5,000.00	5,000.00	758.14	2,499.89	.00	2,500.11	50.00

EXPENDITURE SUMMARY

--DETAIL--

7/01/2024 - 6/30/2025

--DETAIL--

FUND #-100 General Fund Expenditures

MAJOR		BUDGET	APPR.	CURRENT	Y-T-D	ENCUMBRANCE	UNENCUMBERED	%
ACCT#	DESCRIPTION	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	BALANCE	REMAIN.
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	RECREATION							
3017	Contracted Umpires	10,800.00	10,800.00	5,370.00	17,125.00	.00	6,325.00-	58.56-
3018	Contracted Field Maintenance	12,000.00	12,000.00	2,130.08	8,372.78	.00	3,627.22	30.22
3019	VBRRT - Blue Ridge Rail Trail Maint	12,000.00	12,000.00	3,049.11	14,293.41	.00	2,293.41-	19.11-
3020	Blue Ridge Tunnel Trail Maintenance	35,000.00	35,000.00	3,576.20	35,419.06	.00	419.06-	1.19-
3023	Parks & Rec Special Events	.00	.00	.00	2,115.00	.00	2,115.00-	100.00-
5100	Electrical Svcs (field lights)	2,000.00	2,000.00	307.94	1,547.92	.00	452.08	22.60
5201	Postal Services	200.00	200.00	.00	120.00	.00	80.00	40.00
5203	Telecommunications	1,500.00	1,500.00	5.14	40.82	.00	1,459.18	97.27
5401	Office Supplies	800.00	800.00	176.64	615.08	.00	184.92	23.11
5407	Maintenance Supplies	5,000.00	5,000.00	601.71	6,447.92	.00	1,447.92-	28.95-
5412	Educational & Recreational Supplies	30,000.00	30,000.00	4,171.62	36,506.09	.00	6,506.09-	21.68-
5501	Travel(Mileage)	250.00	250.00	121.80	121.80	.00	128.20	51.28
5503	Travel(Subsistence & Lodging)	1,900.00	1,900.00	124.63	1,257.08	.00	642.92	33.83
5504	Travel(Convention & Education)	1,500.00	1,500.00	85.00	1,154.00	.00	346.00	23.06
5801	Dues and Memberships	900.00	900.00	.00	200.00	.00	700.00	77.77
7007	MyRec Rec Management Software	3,295.00	3,295.00	.00	3,295.00	.00	.00	.00
8003	VOF Public Access Grant- Rock River	10,000.00	27,000.00	.00	.00	.00	27,000.00	100.00
8004	Forest Sustainability Fund St Grnt	.00	95,321.42	.00	25,000.00	.00	70,321.42	73.77
	RECREATION	360,283.00	472,604.42	57,647.83	372,152.78	.00	100,451.64	21.25
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	PARKS & RECREATION	360,283.00	472,604.42	57,647.83	372,152.78	.00	100,451.64	21.25
81000	PLANNING & COMMUNITY DEVELOPMENT							
81010	***PLANNING***							
1001	Salaries & Wages	143,494.00	147,799.00	14,801.66	119,872.24	.00	27,926.76	18.89
1002	Overtime	3,500.00	3,500.00	.00	510.48	.00	2,989.52	85.41
1011	Remuneration-Planning Commission	4,050.00	4,050.00	450.00	4,950.00	.00	900.00-	22.22-
1012	Remuneration-Zoning Board	900.00	900.00	.00	.00	.00	900.00	100.00
2001	FICA	11,245.00	11,245.00	1,064.54	8,921.46	.00	2,323.54	20.66
2002	Retirement - VRS	15,454.00	15,454.00	.00	.00	.00	15,454.00	100.00
2005	Hospital/Medical Plans	21,420.00	22,848.00	2,244.00	18,054.00	.00	4,794.00	20.98
2006	Group Insurance	1,923.00	1,923.00	174.66	1,454.03	.00	468.97	24.38
2009	Hybrid Disability VLDP	1,062.00	1,062.00	109.54	911.90	.00	150.10	14.13
2011	Worker's Compensation	2,759.00	2,759.00	.00	2,694.80	.00	64.20	2.32
2013	VRS Retirement Hybrid Plan	3,587.00	3,587.00	1,890.18	15,355.66	.00	11,768.66-	328.09-
3002	Professional Service TJPDC	.00	.00	71.00	71.00	.00	71.00-	100.00-
3005	Maint.Contracts	5,000.00	5,000.00	74.24	5,046.16	.00	46.16-	.92-
3006	Printing & Binding	1,000.00	1,000.00	.00	752.15	.00	247.85	24.78
3007	Advertising	4,500.00	4,500.00	.00	1,817.27	.00	2,682.73	59.61
5201	Postal Services	1,600.00	1,600.00	9.68	597.77	.00	1,002.23	62.63
5203	Telecommunications	50.00	50.00	1.90	29.66	.00	20.34	40.68
5401	Office Supplies	1,500.00	1,500.00	345.82	1,396.87	.00	103.13	6.87
5411	Books & Subscriptions	500.00	500.00	.00	443.28	.00	56.72	11.34
5501	Travel (Mileage)	1,500.00	1,500.00	266.56	1,314.57	.00	185.43	12.36
5503	Travel (Subsistence & Lodging)	2,200.00	2,200.00	93.77	1,264.65	.00	935.35	42.51
5504	Travel (Convention & Education)	800.00	800.00	.00	1,150.00	.00	350.00-	43.75-

7/01/2025 12:23		GL060	NELSON COUNTY			PAGE 24		
			EXPENDITURE SUMMARY					
		--DETAIL--	7/01/2024 - 6/30/2025			--DETAIL--		
FUND #-100 General Fund Expenditures								
MAJOR		BUDGET	APPR.	CURRENT	Y-T-D	ENCUMBRANCE	UNENCUMBERED	%
ACCT#	DESCRIPTION	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	BALANCE	REMAIN.
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	PLANNING							
5505	Training	2,200.00	2,200.00	750.00	2,525.00	.00	325.00-	14.77-
5801	Dues & Assoc. Memberships	750.00	750.00	.00	822.00	.00	72.00-	9.60-
7050	Junkyard Cleanup Grant Program	5,000.00	5,000.00	.00	.00	.00	5,000.00	100.00
	PLANNING	235,994.00	241,727.00	22,347.55	189,954.95	.00	51,772.05	21.41
81020	***TOURISM/ECONOMIC DEVELOPMENT***							
1001	Salaries and Wages	149,355.00	149,355.00	36,389.49	166,860.29	.00	17,505.29-	11.72-
1003	Part Time Salaries-Tourism	83,694.00	83,694.00	14,157.49	86,725.35	.00	3,031.35-	3.62-
1004	New FT Assist Dir Special Projects	82,417.00	82,417.00	.00	.00	.00	82,417.00	100.00
2001	FICA	17,828.00	17,828.00	3,871.53	19,433.17	.00	1,605.17-	9.00-
2002	Retirement-VRS	16,086.00	16,086.00	2,810.34	16,862.04	.00	776.04-	4.82-
2005	Hospital/Medical Plans	18,552.00	18,552.00	5,070.00	21,970.00	.00	3,418.00-	18.42-
2006	Group Insurance	2,001.00	2,001.00	379.70	1,919.30	.00	81.70	4.08
2009	Hybrid Disability VLDP	.00	.00	45.02	45.02	.00	45.02-	100.00-
2011	Worker's Compensation	2,173.00	2,173.00	.00	5,198.53	.00	3,025.53-	139.23-
2013	VRS Retirement Hybrid Plan	.00	.00	758.13	758.13	.00	758.13-	100.00-
3005	Maintenance Service Contracts	2,700.00	2,700.00	427.33	2,863.86	.00	163.86-	6.06-
3006	Printing & Binding	42,000.00	42,000.00	5,763.75	41,203.25	.00	796.75	1.89
3007	Advertising	63,000.00	63,000.00	4,682.50	50,216.48	.00	12,783.52	20.29
3010	Printing-Reimbursible by Rev.	.00	.00	11,514.76	11,514.76	.00	11,514.76-	100.00-
5201	Postal Services	4,500.00	4,500.00	.00	2,465.65	.00	2,034.35	45.20
5203	Telecommunications	15,000.00	15,000.00	5,394.62	16,729.06	.00	1,729.06-	11.52-
5401	Office Supplies	5,500.00	5,500.00	588.42	2,220.44	.00	3,279.56	59.62
5411	Books & Subscriptions	1,200.00	1,200.00	654.79	962.89	.00	237.11	19.75
5419	Photography	1,000.00	1,000.00	1,000.00	3,350.00	.00	2,350.00-	235.00-
5501	Travel (Mileage)	100.00	100.00	15.00	15.00	.00	85.00	85.00
5504	Travel (Convention & Education)	3,500.00	3,500.00	877.00	8,690.30	.00	5,190.30-	148.29-
5801	Dues & Assoc. Memberships	2,000.00	2,000.00	.00	2,967.70	.00	967.70-	48.38-
7002	Furniture & Fixtures	400.00	400.00	30.83	30.83	.00	369.17	92.29
7007	Computer Equipment	500.00	500.00	1,689.97	1,689.97	.00	1,189.97-	237.99-
7055	GO VA Wine Implementation Grant	.00	26,000.00	26,000.00	26,000.00	.00	.00	.00
7056	GO VA Wine Industry Grnt 23-GOVA-09	.00	93,000.00	.00	93,000.00	.00	.00	.00
	TOURISM/ECONOMIC DEVELOPMENT	513,506.00	632,506.00	122,120.67	583,692.02	.00	48,813.98	7.71
81050	*** ECONOMIC DEVELOPMENT ***							
3010	AFID Infrastructure Grant (EDA)	12,500.00	19,757.00	.00	8,242.24	.00	11,514.76	58.28
5895	Shipman Historic District DHR Fnds	7,500.00	7,500.00	.00	7,500.00	.00	.00	.00
	*** ECONOMIC DEVELOPMENT ***	20,000.00	27,257.00	.00	15,742.24	.00	11,514.76	42.24
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	PLANNING & COMMUNITY DEVELOPMENT	769,500.00	901,490.00	144,468.22	789,389.21	.00	112,100.79	12.43
82000	ENVIRONMENTAL MANAGEMENT							
82030	***SOIL & WATER CONSERV. BOARD***							
5604	T. Jefferson Soil & Water	35,089.00	35,089.00	26,316.75	35,089.00	.00	.00	.00
	SOIL & WATER CONSERV. BOARD	35,089.00	35,089.00	26,316.75	35,089.00	.00	.00	.00

7/01/2025 12:23		GL060	NELSON COUNTY			PAGE 25			
			EXPENDITURE SUMMARY						
		--DETAIL--	7/01/2024 - 6/30/2025			--DETAIL--			
FUND #-100 General Fund Expenditures									
MAJOR			BUDGET	APPR.	CURRENT	Y-T-D	ENCUMBRANCE	UNENCUMBERED	%
ACCT#		DESCRIPTION	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	BALANCE	REMAIN.
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82050		***LITTER CONTROL***							
6008		Anti-Litter Activities	.00	11,490.00	.00	.00	.00	11,490.00	100.00
		LITTER CONTROL	.00	11,490.00	.00	.00	.00	11,490.00	100.00
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		ENVIRONMENTAL MANAGEMENT	35,089.00	46,579.00	26,316.75	35,089.00	.00	11,490.00	24.66
83000		VA COOPERATIVE EXTENSION							
83010		***VA COOPERATIVE EXTENSION SVC***							
1001		Salaries & Wages	40,377.00	40,377.00	21,753.12	31,871.73	.00	8,505.27	21.06
2002		Retirement-VRS	14,939.00	14,939.00	7,280.76	11,298.19	.00	3,640.81	24.37
5203		Telecommunications	1,100.00	1,100.00	477.84	986.12	.00	113.88	10.35
5412		Educational & Recreational Supplies	800.00	800.00	400.53	892.06	.00	92.06	11.50
		VA COOPERATIVE EXTENSION SVC	57,216.00	57,216.00	29,912.25	45,048.10	.00	12,167.90	21.26
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		VA COOPERATIVE EXTENSION	57,216.00	57,216.00	29,912.25	45,048.10	.00	12,167.90	21.26
91000		NON-DEPARTMENTAL							
91030		***NON-DEPARTMENTAL***							
5201		Non-departmental postage (UPS serv)	1,773.00	1,773.00	345.55	1,885.89	.00	112.89	6.36
5202		Opioid Remediation	47,699.00	65,019.13	1,420.00	32,421.77	.00	32,597.36	50.13
5604		Dolly Parton Imagination Library	.00	1,000.00	.00	1,000.00	.00	.00	.00
5605		Regional Library	382,965.00	382,965.00	191,392.50	382,515.00	.00	450.00	.11
5606		T.J. EMS Council	10,000.00	10,000.00	2,500.00	10,000.00	.00	.00	.00
5607		JABA	111,904.00	111,904.00	.00	111,904.00	.00	.00	.00
5608		Colleen Debt Service	50,000.00	50,000.00	12,500.00	50,000.00	.00	.00	.00
5609		Fire Protection - Misc.	156,000.00	156,000.00	39,000.00	156,000.00	.00	.00	.00
5611		JAUNT	90,179.00	90,179.00	.00	90,179.00	.00	.00	.00
5612		MACAA	36,000.00	36,000.00	9,000.00	36,000.00	.00	.00	.00
5613		Shelter for Help	8,926.00	8,926.00	.00	8,926.00	.00	.00	.00
5615		Worker's Compensation Increase	15,669.00	.00	.00	3,969.00	.00	3,969.00	100.00
5616		Employee Benefits	383,180.00	23,888.00	.00	2,895.48	.00	20,992.52	87.87
5617		Misc. Contributions	14,500.00	26,500.00	.00	27,337.72	.00	837.72	3.16
5618		Reimbursable Items	250.00	250.00	.00	1.59	.00	248.41	99.36
5619		American Rescue Plan Act Expenses	128,138.00	128,138.00	.00	.00	.00	128,138.00	100.00
5622		Foothills Child Advocacy Center	9,255.00	11,755.00	7,127.50	11,755.00	.00	.00	.00
5623		OAR/Jefferson Area Comm Corrections	12,907.00	12,907.00	3,226.75	12,907.00	.00	.00	.00
5626		Local Asst Tribal Consistency Grant	100,000.00	100,000.00	.00	.00	.00	100,000.00	100.00
5629		NC Economic Development Authority	3,100.00	3,100.00	.00	3,100.00	.00	.00	.00
5631		Central Virginia Partneship of Econ	10,000.00	10,000.00	.00	10,000.00	.00	.00	.00
5638		Nelson County Community Dev. Founda	69,661.00	69,661.00	.00	69,661.00	.00	.00	.00
5641		Community Investment Collaborative	8,708.00	8,708.00	2,177.00	8,708.00	.00	.00	.00
5643		CASA of Central Virginia	3,500.00	3,500.00	.00	3,500.00	.00	.00	.00
5644		Gladstone Senior Center Meals	15,000.00	15,000.00	.00	15,000.00	.00	.00	.00
5645		Rockfish Senior Center Meals	12,367.00	12,367.00	3,091.75	12,367.00	.00	.00	.00
5648		Va. Institute of Gov't	1,000.00	1,000.00	.00	1,000.00	.00	.00	.00
5652		Wintergreen Performing Arts	9,000.00	9,000.00	.00	9,000.00	.00	.00	.00
5655		Retiree Supplement	20,022.00	20,022.00	3,407.00	19,969.50	.00	52.50	.26

EXPENDITURE SUMMARY

--DETAIL--

7/01/2024 - 6/30/2025

--DETAIL--

FUND #-100 General Fund Expenditures

MAJOR		BUDGET	APPR.	CURRENT	Y-T-D	ENCUMBRANCE	UNENCUMBERED	%
ACCT#	DESCRIPTION	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	BALANCE	REMAIN.
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	NON-DEPARTMENTAL							
5656	Habitat for Humanity- Piedmont Reg	2,500.00	3,750.00	.00	3,750.00	.00	.00	.00
5657	Community Center Tax Refunds	19,497.00	19,497.00	.00	.00	.00	19,497.00	100.00
5680	Cover the Caboose	.00	21,230.00	.00	.00	.00	21,230.00	100.00
5685	TJ Planning District Commission	20,912.00	30,912.00	.00	30,912.00	.00	.00	.00
5695	Rt 250 Afton Overlook Improvements	1,500.00	1,500.00	.00	.00	.00	1,500.00	100.00
	NON-DEPARTMENTAL	1,756,112.00	1,446,451.13	275,188.05	1,126,664.95	.00	319,786.18	22.10
91050	***CAPITAL OUTLAY***							
7002	EMS Knox Boxes	.00	.00	.00	4,167.00	.00	4,167.00-	100.00-
7013	Registrar VDEM Grant Improvements	.00	40,820.00	21,718.59	21,718.59	.00	19,101.41	46.79
7017	Transfer Station Tipping Floor	260,000.00	260,000.00	.00	39,628.00	.00	220,372.00	84.75
7018	Voting Machine Replacement (EB)	151,200.00	151,200.00	10,000.00	156,740.00	.00	5,540.00-	3.66-
7023	Comprehensive Plan & Zoning Update	.00	143,556.00	15,769.95	65,172.12	.00	78,383.88	54.60
7024	Courthouse Elevator Repair	.00	.00	.00	16,144.60	.00	16,144.60-	100.00-
7027	IT Network Penetration Testing	21,000.00	21,000.00	12,207.12	12,207.12	.00	8,792.88	41.87
7033	Microwave Batteries DCPlant 4 Sites	98,850.00	98,850.00	.00	.00	.00	98,850.00	100.00
7035	Replace CAD/Mapping Workstations	6,000.00	6,000.00	.00	9,057.85	.00	3,057.85-	50.96-
7050	Phone System Configuration (Fed)	10,000.00	10,000.00	.00	.00	.00	10,000.00	100.00
7073	Sturt Park Development	71,600.00	71,600.00	.00	.00	.00	71,600.00	100.00
7075	Water&Sewer Capacity Study-Larkin	.00	.00	5,574.50	11,591.85	.00	11,591.85-	100.00-
7078	Sheriff Vehicles & Equipment	421,776.00	455,770.00	14,962.11	420,811.48	.00	34,958.52	7.67
7084	ECC First Response Vehicle	.00	.00	45,408.50	45,408.50	.00	45,408.50-	100.00-
7085	Emergency Services Vehicles	391,511.00	391,511.00	30,251.02	156,928.36	.00	234,582.64	59.91
7093	Radio - Improve Wintergreen Comm	196,000.00	196,000.00	.00	.00	.00	196,000.00	100.00
7095	Anim Shelt Roof Rplc,Gutters,Drains	.00	.00	.00	43,765.00	.00	43,765.00-	100.00-
7097	Heritage Center Water System Repair	.00	.00	.00	1,036.64	.00	1,036.64-	100.00-
7100	TAP-VDOT-Sidewalks	.00	75,600.00	.00	.00	.00	75,600.00	100.00
7125	Financial Policy Guideline Services	.00	31,200.00	.00	.00	.00	31,200.00	100.00
7135	Phone System Trunk Configuration	7,800.00	7,800.00	.00	.00	.00	7,800.00	100.00
7140	Dept. of Elect. Security Compliance	36,900.00	36,900.00	.00	36,900.00	.00	.00	.00
7150	IT Network Event Logging Solution	12,000.00	12,000.00	.00	12,888.00	.00	888.00-	7.40-
7156	IT Network Server Replacement	30,000.00	30,000.00	8,516.79	19,363.27	.00	10,636.73	35.45
7164	Circuit Court A/V Replacement	18,000.00	18,000.00	.00	.00	.00	18,000.00	100.00
7166	E911 Microwave Network Upgrade	292,900.00	292,900.00	.00	75,025.59	.00	217,874.41	74.38
7174	Callohill Drive Property Purchase	.00	90,047.00	.00	90,047.00	.00	.00	.00
	CAPITAL OUTLAY	2,025,537.00	2,440,754.00	164,408.58	1,238,600.97	.00	1,202,153.03	49.25
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	NON-DEPARTMENTAL	3,781,649.00	3,887,205.13	439,596.63	2,365,265.92	.00	1,521,939.21	39.15
92000	REVENUE REFUNDS SUSPENSE ACCOUNT							
92010	***GENERAL FUND REFUNDS***							
9201	Refunds	25,000.00	25,000.00	186.28	21,965.66	.00	3,034.34	12.13
9204	Refunds (Proration)	5,000.00	5,000.00	.00	5,441.62	.00	441.62-	8.83-
9210	Refunds (Primary Fees)	.00	.00	.00	144.00	.00	144.00-	100.00-
9215	Refunds (Revenue Recovery)	2,000.00	2,000.00	3,940.88	6,528.78	.00	4,528.78-	226.43-
	GENERAL FUND REFUNDS	32,000.00	32,000.00	4,127.16	34,080.06	.00	2,080.06-	6.50-
		-----	-----	-----	-----	-----	-----	-----
	REVENUE REFUNDS SUSPENSE ACCOUNT	32,000.00	32,000.00	4,127.16	34,080.06	.00	2,080.06-	6.50-

EXPENDITURE SUMMARY

--DETAIL--

7/01/2024 - 6/30/2025

--DETAIL--

FUND #-100 General Fund Expenditures

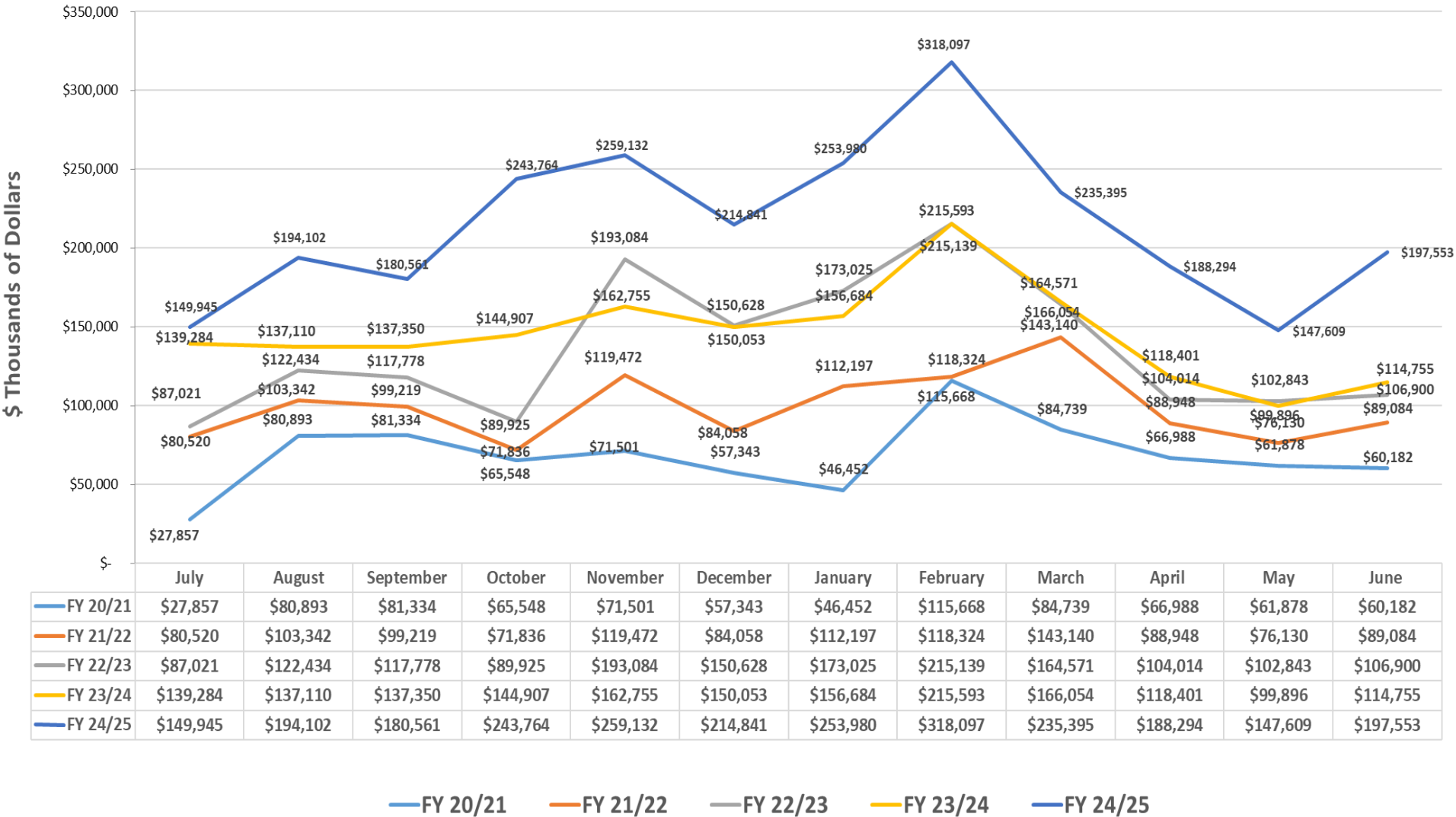
MAJOR		BUDGET	APPR.	CURRENT	Y-T-D	ENCUMBRANCE	UNENCUMBERED	%
ACCT#		AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	BALANCE	REMAIN.
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93100	***TRANSFERS***							
9101	Transfer to Reassessment Fund	100,000.00	100,000.00	.00	100,000.00	.00	.00	.00
9201	Transfer to VPA Fund	2,111,235.00	2,111,235.00	.00	2,111,235.00	.00	.00	.00
9202	Transfer to School (Nursing Prog)	164,935.00	164,935.00	.00	164,935.00	.00	.00	.00
9203	Transfer to School Fund-Operations	18,989,837.00	19,378,350.11	.00	19,369,419.00	.00	8,931.11	.04
9204	Transfer to Debt Service Fund	3,325,284.00	3,327,405.98	.00	3,325,284.00	.00	2,121.98	.06
9207	Transfer to Pin.Riv.Water/Sewer Fd	350,000.00	375,000.00	.00	350,000.00	.00	25,000.00	6.66
	TRANSFERS	25,041,291.00	25,456,926.09	.00	25,420,873.00	.00	36,053.09	.14
		-----	-----	-----	-----	-----	-----	-----
	TRANSFERS	25,041,291.00	25,456,926.09	.00	25,420,873.00	.00	36,053.09	.14
94000	CAPITAL PROJECTS							
94100	***LIBRARY EXPANSION***							
94200	***COUNTY OFFICE BUILDING***							
3004	Bond Issuance Exp (NCHS BAN2024A)	.00	43,928.55	43,928.55	43,928.55	.00	.00	.00
	COUNTY OFFICE BUILDING	.00	43,928.55	43,928.55	43,928.55	.00	.00	.00
		-----	-----	-----	-----	-----	-----	-----
	CAPITAL PROJECTS	.00	43,928.55	43,928.55	43,928.55	.00	.00	.00
95100	***LARKIN PROPERTY BAN***							
99900	***CONTINGENCY FUND***							
999000	***CONTINGENCY***							
9901	Contingency Reserve (Recurring)	612,438.00	492,153.00	.00	.00	.00	492,153.00	100.00
9905	Contingency Reserve (Non-recurring)	662,994.00	475,120.99	.00	.00	.00	475,120.99	100.00
	CONTINGENCY	1,275,432.00	967,273.99	.00	.00	.00	967,273.99	100.00
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	CONTINGENCY	1,275,432.00	967,273.99	.00	.00	.00	967,273.99	100.00
	--FUND TOTAL--	49,530,187.00	52,162,538.46	3,815,253.20	47,971,547.58	.00	4,190,990.88	8.03

June 2025 Collection – July 8, 2025 BOS Report

Transient Occupancy Tax Collection - Monthly Trend By Fiscal Year

*Amounts Shown Reflect Payments for Prior Month(s) Tax Levy

** TOT Tax Rate Changed from 5% to 7% Effective July 1, 2024

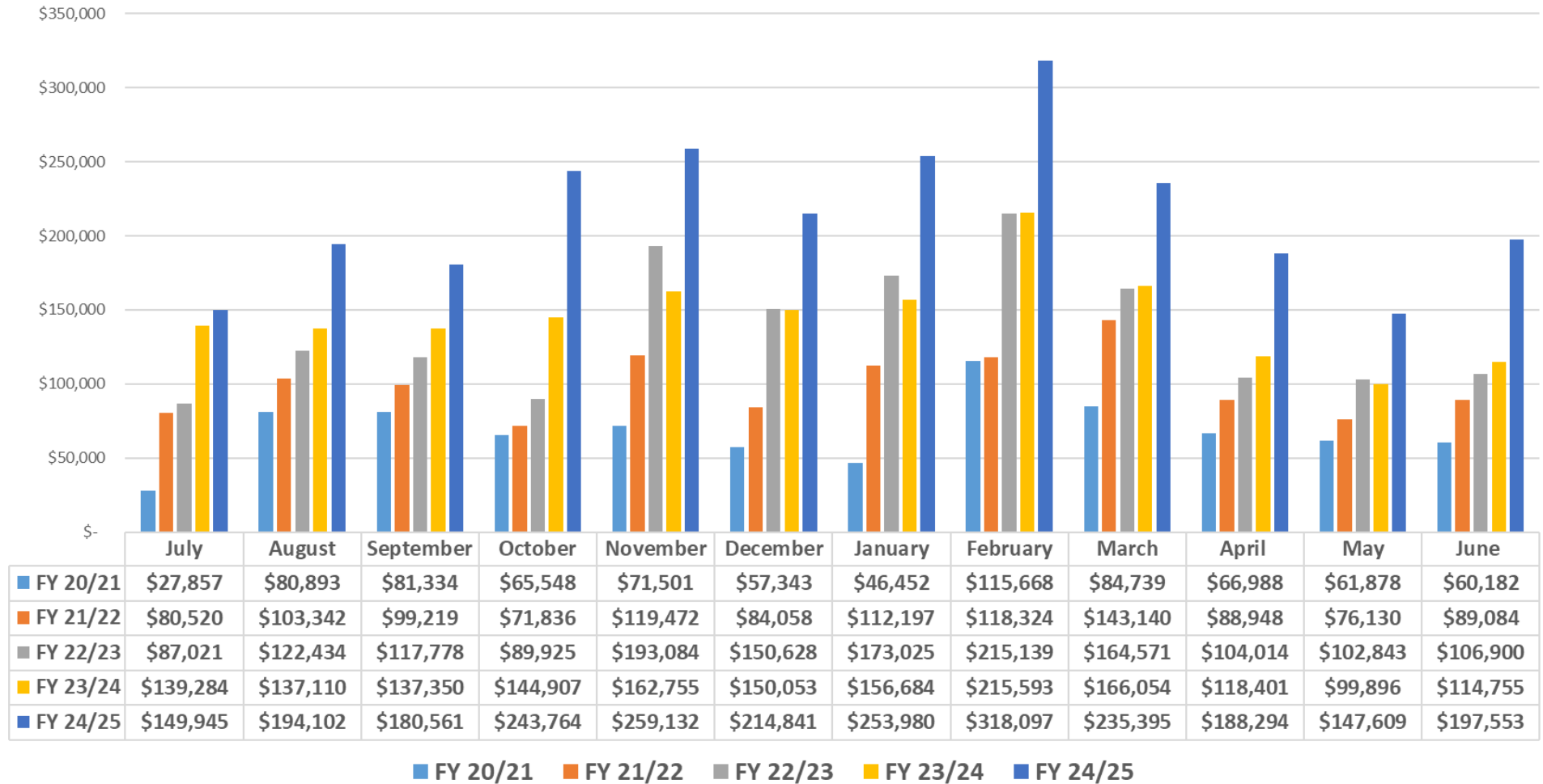


June 2025 Collection – July 8, 2025 BOS Report

Transient Occupancy Tax Collection by Month and Fiscal Year

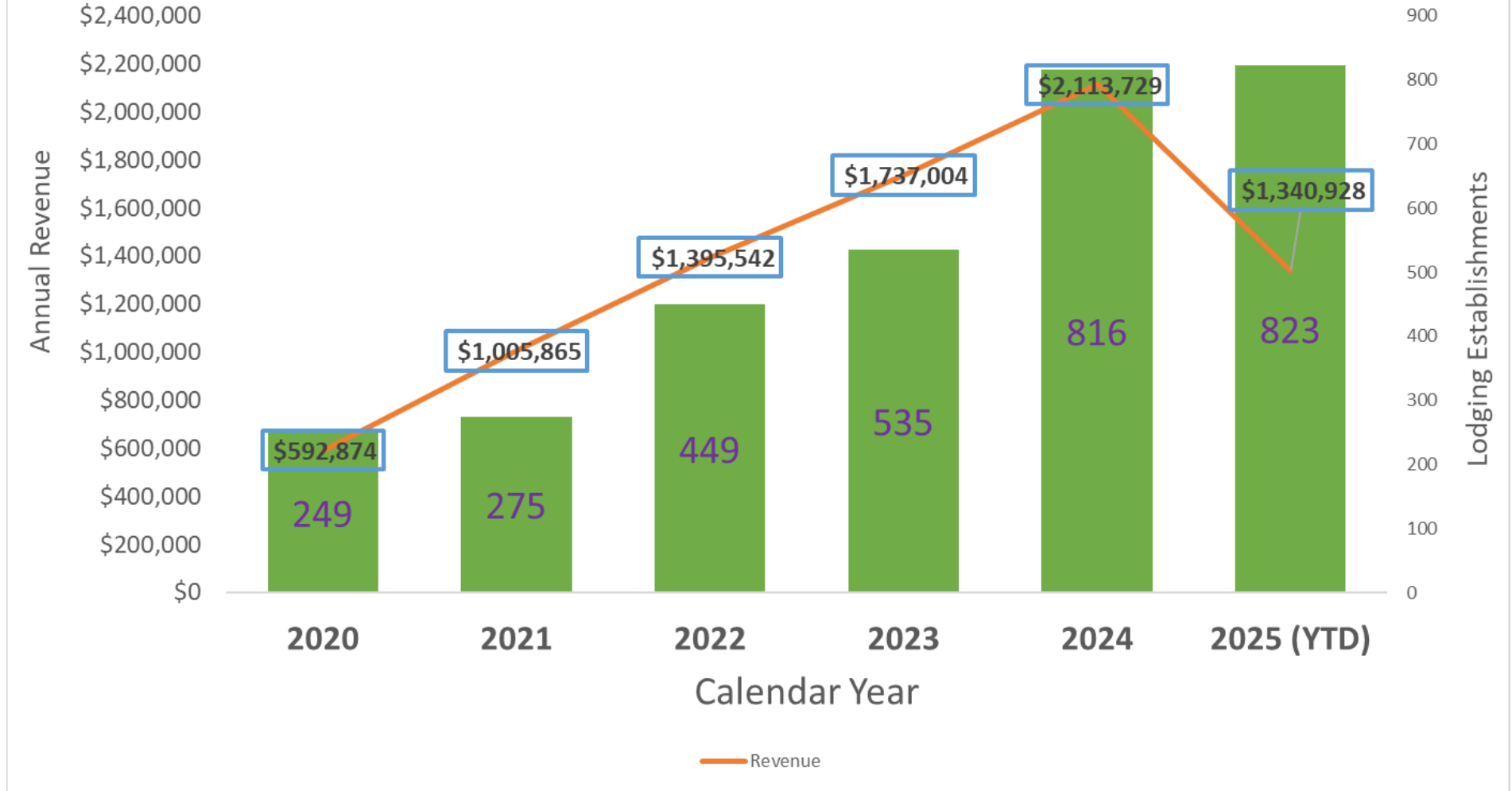
*Amounts Shown Reflect Payments for Prior Month(s) Tax Levy

** TOT Tax Rate Changed from 5% to 7% Effective July 1, 2024



June 2025 Collection – July 8, 2025 BOS Report

***Lodging Establishments/Revenue - Calendar Year**
****TOT Tax Rate Changed from 5% to 7% Effective July 1, 2024**

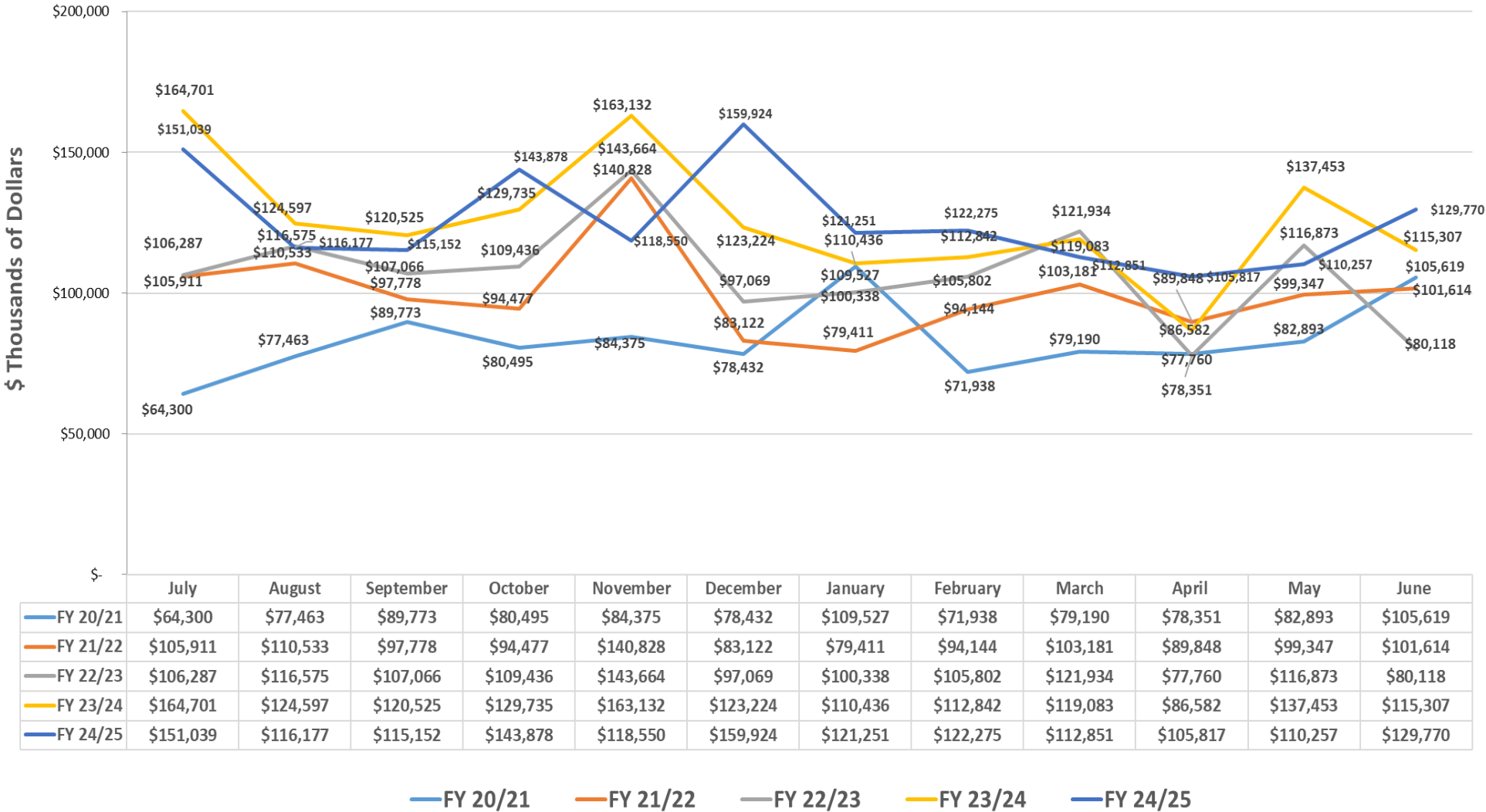


*Lodging Establishments is the number of businesses who are registered with the Commissioner of the Revenue for lodging in Nelson County. The number includes businesses who may have multiple properties who remit for all units with one payment. Some businesses remit their taxes quarterly, and due to their start date, may not be on a January-March-June-September schedule. Many businesses utilize services such as AirBnB who remit on their behalf and by State Code, these revenues are only to be disclosed in aggregate; no personal information can be shared (55.1-1209).

June 2025 Collection – July 8, 2025 BOS Report

Meals Tax Collection - Monthly Trend By Fiscal Year

*Amounts Shown Reflect Payments for Prior Month(s) Tax Levy



June 2025 Collection – July 8, 2025 BOS Report

Meals Tax Collection by Month and Fiscal Year

*Amounts Shown Reflect Payments for Prior Month(s) Tax Levy

