

FUND #-100

GENERAL FUND EXPENDITURES

	FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED	2025/06	DEPT	ADMIN	ADOPTED
	EXPENSE	EXPENSE	EXPENSE	FY/2025	FY/2025	ACTUAL	FY/2026	FY/2026	FY/2026
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
000999	GENERAL FUND EXPENDITURES								
011000	BOARD OF SUPERVISORS								
011010	***BOARD OF SUPERVISORS***								
011010-1001	Salaries & Wages	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000
011010-2001	FICA	2,750	2,691	2,328	2,754	2,754	2,754	2,754	2,754
011010-2005	Hospital/Medical Plans	697	8,440	12,429	12,228	22,483	23,868	23,868	23,868
011010-3002	Professional Services	55,728	68,923	83,189	84,300	84,300	90,130	90,130	90,130
011010-3007	Advertising	14,309	11,850	14,850	15,500	15,500	15,500	15,500	15,500
011010-3151	Legal Fees (Delinquent Taxes								
011010-5203	Telecommunications				567	478			
011010-5306	Surety Bonds								
011010-5401	Office Supplies	418	277	633	500	500	316	800	800
011010-5411	Books & Subscriptions	1,781	2,197	2,138	1,800	1,800	2,461	2,300	2,300
011010-5501	Travel (Mileage)	3,167	2,283	6,572	4,500	4,500	4,452	6,500	6,500
011010-5503	Travel (Subsistence & Lodgin	5,390	4,242	8,993	7,500	7,500	4,075	8,000	8,000
011010-5504	Travel (Convention & Educati	2,825	3,450	4,575	4,500	4,500	2,336	4,600	4,600
011010-5507	Retreat			250	250	984	1,000	1,000	1,000
011010-5801	Dues & Assoc. Memberships	4,315	7,431	450	3,640	3,640	3,498	3,848	3,848
	--TOTAL DEPARTMENT--	127,380	147,784	172,157	173,472	184,294	180,347	195,300	195,300
	BOARD OF SUPERVISORS	127,380	147,784	172,157	173,472	184,294	180,347	195,300	195,300
012000	GENERAL & FINANCIAL ADMINIST								
012010	***COUNTY ADMINISTRATOR***								
012010-1001	Salaries & Wages	274,910	288,002	254,458	254,459	261,363	261,363	261,363	261,363
012010-1002	Overtime	2,752	3,881	3,956	4,500	4,500	1,924	4,500	4,500
012010-2001	FICA	19,116	39,779	19,539	19,756	19,756	20,067	20,339	20,339
012010-2002	Retirement-VRS	21,934	20,165	19,531	27,329	31,640	19,221	31,161	31,161
012010-2005	Hospital/Medical Plans	6,970	8,433	25,464	36,612	40,612	39,533	39,612	39,612
012010-2006	Group Insurance	3,687	3,311	3,373	3,400	3,400	3,084	3,084	3,084
012010-2008	Disability/Life Insurance	6,132	511	3,666	3,666	3,666	3,666	3,666	3,666
012010-2009	Hybrid Disability VLDP	727	808	907	796	796	820	820	820
012010-2011	Worker's Compensation	3,768	3,560	3,982	3,786	4,404	4,404	4,404	4,404
012010-2013	VRS Retirement Hybrid Plan	10,465	10,906	12,236	2,689	2,689	15,578	3,877	3,877
012010-3002	Professional Services								
012010-3005	Maintenance Service Contract	4,449	5,851	6,026	6,700	6,700	5,402	6,700	6,700
012010-3006	Printing & Binding								
012010-5201	Postal Services	1,640	1,742	2,081	1,899	1,899	1,906	2,500	2,500
012010-5203	Telecommunications	1,011	672	861	1,800	1,800	610	1,000	1,000
012010-5306	Surety Bonds								
012010-5401	Office Supplies	1,226	1,828	1,565	1,900	1,900	1,991	2,000	2,000
012010-5411	Books & Subscriptions	57	156	1	750	750	302	750	750
012010-5501	Travel (Mileage)	5,908	3,637	3,606	4,000	4,000	3,424	3,700	3,700
012010-5503	Travel (Subsistence & Lodgin		65	153	1,900	1,900	978	750	750
012010-5504	Travel (Convention & Educati	125	984		950	950	460	950	950
012010-5506	Travel (Mileage)-Staff				250	250			
012010-5508	Travel (Convention&Education								

			ADOPTED	AMENDED		DEPT	ADMIN	ADOPTED
FY/2022	FY/2023	FY/2024	FY/2025	FY/2025	2025/06	FY/2026	FY/2026	FY/2026
EXPENSE	EXPENSE	EXPENSE	BUDGET	BUDGET	ACTUAL	REQUEST	RECOMMENDS	BUDGET

012040	***COUNTY ATTORNEY***									
012040-3002	Professional Services	95,511	93,008	74,063	100,000	113,432	104,541	100,000	100,000	100,000
012040-3003	Tax Parcel Surveys			9,844						
012040-3010	Professional Services - Othe						200			
012040-3011	Professional Svcs Amici Curi									
012040-3015	ACP Legal Defense	1,446								
012040-3016	Legal Defense Deductible - V	24,141								
012040-3020	Case Settlement Expense		2,000							
012040-5411	Books and Subscriptions									
012040-5508	Travel (Convention & Educati									
012040-5801	Dues and Memberships									
	--TOTAL DEPARTMENT--	<u>121,098</u>	<u>95,008</u>	<u>83,907</u>	<u>100,000</u>	<u>113,432</u>	<u>104,741</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>

012100	***REASSESSMENT***					
012100-1003	Part-Time Clerical Salaries	18,000				
012100-2001	FICA					
012100-3002	Professional Services	155,958	402,000	259,200	146,373	146,373
012100-3007	Advertising					

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	FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED	2025/06	DEPT	ADMIN	ADOPTED
	EXPENSE	EXPENSE	EXPENSE	FY/2025	FY/2025	ACTUAL	FY/2026	FY/2026	FY/2026
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
	REASSESSMENT								
012100-5201	Postal Services	11,404			5,000		10,000	10,000	10,000
012100-5203	Telecommunications								
012100-5401	Office Supplies	1,100			2,000	97	5,000	5,000	5,000
012100-5501	Travel (Mileage)								
012100-7002	Furniture & Fixtures								
012100-7007	Computer Aided Appraisal Sys								
	--TOTAL DEPARTMENT--	186,462			409,000	259,297	161,373	161,373	161,373
	*** BOARD OF EQUALIZATION **								
012110									
012110-1001	Salaries & Wages	2,175					3,500	3,500	3,500
012110-1007	Clerical Salaries								
012110-2001	FICA	166					268	268	268
012110-2011	Worker's Compensation								
012110-5501	Travel (Mileage)								
	--TOTAL DEPARTMENT--	2,341					3,768	3,768	3,768
	TREASURER								
012130									
012130-1001	Salaries & Wages	191,676	203,868	217,740	230,313	230,313	207,040	218,188	218,188
012130-1002	Overtime	947							
012130-1008	Unemployment Benefits								
012130-2001	FICA	14,410	15,139	16,185	17,619	17,619	15,082	16,691	16,691
012130-2002	Retirement - VRS	19,731	19,737	21,093	24,805	24,805	14,889	23,499	23,499
012130-2005	Hospital/Medical Plans	34,026	35,962	38,878	39,636	39,636	30,540	30,540	30,540
012130-2006	Group Insurance	2,534	2,732	2,918	2,942	2,942	2,403	2,678	2,678
012130-2009	Hybrid Disability VLDP	210	270	288	332	332	484	625	625
012130-2011	Worker's Compensation	2,890	2,682	3,455	2,890	2,890	3,913	3,913	3,913
012130-2013	VRS Retirement Hybrid Plan	3,038	3,647	3,882	1,122	1,122	8,143	2,958	2,958
012130-3002	Professional Services	828	986	1,043	1,250	1,250	1,260	1,250	1,250
012130-3004	Repairs & Maintenance								
012130-3005	Maintenance Service Contract	1,554	2,018	2,439	2,000	2,000	1,429	2,000	2,000
012130-3006	Printing & Binding								
012130-3007	Advertising	200			250	250	250	250	250
012130-3009	Government Services (VITA)								
012130-3125	Investment Services	5,452	11,751	1,283	12,000	12,000	12,000	12,000	12,000
012130-5201	Postal Services	31,077	34,140	37,736	36,000	36,000	37,405	38,000	38,000
012130-5203	Telecommunications	7	34	95	30	30	103	60	60
012130-5306	Surety Bonds								
012130-5401	Office Supplies	2,566	4,042	2,363	3,000	3,000	2,128	3,500	3,500
012130-5411	Books & Subscriptions		180	240	240	240	240	240	240
012130-5413	Other Operating Expenses	198	258	149	500	500	500	500	500
012130-5416	Decals/Tax Tkts./Dog Tags	11,645	10,803	10,846	12,500	12,500	11,346	13,000	13,000
012130-5420	Delinquent Personal Prop.Col	33,450	35,350	34,225	36,000	36,000	36,090	36,000	36,000
012130-5425	Credit Card Fees								
012130-5501	Travel (Mileage)		76		200	200	147	200	200
012130-5503	Travel (Subsistence & Lodgin				600	600	600	600	600
012130-5504	Travel (Convention & Educati	655	600	690	1,000	1,000	320	2,000	2,000
012130-5801	Dues & Assoc. Memberships	800	950	825	950	950	1,100	950	950
012130-7002	Drop Box for Tax Payments								
	--TOTAL DEPARTMENT--	357,894	385,225	396,373	426,179	426,179	374,312	409,642	409,642

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	FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED	2025/06	DEPT	ADMIN	ADOPTED
	EXPENSE	EXPENSE	EXPENSE	FY/2025	FY/2025	ACTUAL	FY/2026	FY/2026	FY/2026
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
012150	***FINANCE & ACCOUNTING***								
012150-1001	Salaries & Wages	216,550	199,642	226,047	239,806	294,696	294,687	241,429	241,429
012150-1002	Overtime	409	553	548	1,000	1,000	1,000	1,000	1,000
012150-1004	New Position								
012150-2001	FICA	15,323	14,040	16,128	18,422	22,621	21,569	18,546	18,546
012150-2002	Retirement- VRS	16,305	8,730	13,554	25,827	25,827	11,346	26,002	26,002
012150-2005	Hospital/Medical Plans	30,696	36,840	36,329	34,505	47,944	39,631	33,744	33,744
012150-2006	Group Insurance	2,842	2,652	3,033	3,214	3,214	3,290	2,849	2,849
012150-2009	Hybrid Disability VLDP	681	1,035	920	739	739	1,283	1,410	1,410
012150-2011	Worker's Compensation	3,191	2,984	3,637	3,192	4,073	4,073	4,073	4,073
012150-2013	VRS Retirement Hybrid Plan	9,652	13,971	12,407	2,496	2,496	24,573	6,667	6,667
012150-3002	Professional Services	12,802	10,700	17,199	19,425	19,425	16,395	22,140	22,140
012150-3005	Maintenance Service Contract	31,433	35,040	38,038	42,500	42,500	39,178	42,500	42,500
012150-5201	Postal Services	786	1,302	1,308	1,000	1,000	1,601	1,750	1,750
012150-5401	Office Supplies	2,347	3,198	2,506	2,900	2,900	2,708	3,100	3,100
012150-5413	Other Operating Supplies	616	1,004	1,077	1,500	1,500	515	1,500	1,500
012150-5430	Employee Appreciation			664	1,000	1,000	33	1,000	1,000
012150-5501	Travel (Mileage)						100	100	100
012150-5503	Travel (Subsistence & Lodgin			40					
012150-5504	Travel (Convention & Educati		27		1,500	1,500	355	1,500	1,500
012150-5801	Dues and Association Members	710	515	605	650	650	550	1,000	1,000
012150-7002	Furniture & Fixtures				1,000	1,000	180	500	500
	--TOTAL DEPARTMENT--	344,343	332,233	374,040	400,676	474,085	461,967	410,810	410,810
012180	***TECHNOLOGY***								
012180-1001	Salaries and Wages	109,291	106,946	118,129	127,730	131,717	133,034	131,717	131,717
012180-1004	New Position								
012180-2001	FICA	7,616	7,345	8,522	9,771	9,771	9,584	10,076	10,076
012180-2002	Retirement-VRS	7,341	7,344	7,801	13,757	13,757	7,623	14,186	14,186
012180-2005	Hospital/Medical Plan	21,072	18,579	20,906	21,504	24,847	23,604	23,604	23,604
012180-2006	Group Insurance	1,459	1,419	1,564	1,712	1,712	1,554	1,554	1,554
012180-2009	Hybrid Disability VLDP	397	356	414	438	438	451	451	451
012180-2011	Worker's Compensation	1,872	1,665	2,084	1,873	2,453	2,453	2,453	2,453
012180-2013	VRS Retirement Hybrid Plan	5,625	4,805	5,588	1,479	1,479	8,569	2,133	2,133
012180-3002	Professional Services	110		2,526	2,500	2,500	2,526	2,500	2,500
012180-3004	Repairs and Maintenance	5,156	402	2,768	3,000	3,000	2,567	3,000	3,000
012180-3005	Maintenance Service Contract	74,512	77,386	68,178	96,962	96,962	79,470	170,270	170,270
012180-3160	Parcel Maintenance-GIS	6,429	8,933	8,093	8,500	8,500	16,696	8,500	8,500
012180-3170	Data Development-GIS	3,150	2,000		3,500	3,500	2,500	3,500	3,500
012180-5203	Telecommunications (T-1)	17,598	17,965	17,444	21,500	21,500	18,949	21,500	18,000
012180-5204	Telecommunications; PRI,OPX,	15,449	13,060	12,056	16,500	16,500	12,878	16,500	15,000
012180-5205	Telecommunications Web GIS H	7,560	7,560	7,560	7,950	7,950	7,370	7,000	7,000
012180-5207	Books and Subscriptions			95	200	200		200	200
012180-5401	Office Supplies	37	470	233	250	250	242	250	250
012180-5413	Other Operating Supplies	173	41	522	750	750	648	750	750
012180-5414	Software	3,749			3,500	3,500		3,500	3,500
012180-5504	Travel(Convention & Educatio	50	600	592	1,000	1,000		1,000	600
012180-5618	School Long Distance-Reimbur	21	185	133	150	150	178	150	150
012180-5619	DSS Long Distance-Reimbursab	252	452	899	1,200	1,200	621	1,000	1,000

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	FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED	2025/06	DEPT	ADMIN	ADOPTED
	EXPENSE	EXPENSE	EXPENSE	FY/2025	FY/2025	ACTUAL	FY/2026	FY/2026	FY/2026
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
	TECHNOLOGY								
012180-5801	Dues and Association Members	400	100	50	200	200	125	200	200
012180-7007	Computer Equipment	6,916	10,471	24,889	21,650	21,650	33,199	21,650	21,650
	--TOTAL DEPARTMENT--	<u>296,235</u>	<u>288,084</u>	<u>311,046</u>	<u>367,576</u>	<u>375,486</u>	<u>364,841</u>	<u>442,244</u>	<u>442,244</u>
	LAND USE PANEL								
012240									
012240-1001	Salaries & Wages	825	810	979	1,000	1,000	933	5,200	5,200
012240-1003	Part-time Salaries								
012240-2001	FICA	63	62	75	77	77	71	400	400
012240-5201	Postal Services								
	--TOTAL DEPARTMENT--	<u>888</u>	<u>872</u>	<u>1,054</u>	<u>1,077</u>	<u>1,077</u>	<u>1,004</u>	<u>5,600</u>	<u>5,600</u>
	GENERAL & FINANCIAL ADMINIS	<u>1,945,573</u>	<u>1,785,581</u>	<u>1,844,333</u>	<u>2,001,093</u>	<u>2,535,115</u>	<u>2,284,596</u>	<u>2,277,244</u>	<u>2,270,044</u>
013000	BOARD OF ELECTIONS								
013010	***BOARD OF ELECTIONS***								
013010-1008	Unemployment Benefits								
013010-1010	Remuneration-Elec.Brd.&Poll	23,426	48,345	77,830	29,087	60,587	47,394	30,000	30,000
013010-2001	FICA	564	560	595	2,225	4,635	605	2,295	2,295
013010-3002	Prof. Services (Polling plac								
013010-3007	Advertising	183	389	866	500	750	409	500	500
013010-5201	Postal Services	3,143	2,466	5,255	1,500	5,000	4,615	2,400	2,400
013010-5203	Telecommunications					91			
013010-5401	Office Supplies	6,767	9,029	16,289	6,000	14,000	13,112	7,000	7,000
013010-5413	Other (Voting Machines)	22,679	21,303	32,813	22,000	39,830	31,586	25,000	25,000
013010-5501	Travel (Mileage)	1,699	3,577	4,491	3,000	4,400	3,742	3,000	3,000
013010-5503	Travel (Subsistence & Lodgin	368	391	1,032	600	920	1,222	800	800
013010-5504	Travel (Convention & Lodging	300	819	1,372	1,500	1,500	1,722	1,500	1,500
013010-5801	Dues & Assoc. Memberships	180	200	200	200	200	200	250	250
013010-7040	CARES ACT - 2020 Pres. Elect								
013010-7041	CTCL COVID-19 Grant								
013010-7042	USC Democracy Grant-Voting A								
	--TOTAL DEPARTMENT--	<u>59,309</u>	<u>87,079</u>	<u>140,743</u>	<u>66,612</u>	<u>131,822</u>	<u>104,698</u>	<u>72,745</u>	<u>72,745</u>
013020	***REGISTRAR***								
013020-1001	Salaries & Wages	112,599	118,229	196,117	197,547	203,474	203,632	203,474	203,474
013020-1002	Overtime	1,554	3,135	15,019	4,325	12,000	7,528	6,000	6,000
013020-1003	Part-time Salaries	3,888	600	126			500	500	500
013020-1004	New Chief Deputy Registrar								
013020-2001	FICA	8,475	8,749	11,621	16,031	16,261	15,530	16,063	16,063
013020-2002	Retirement - VRS	9,046	9,049	9,612	21,276	21,276	9,373	9,373	9,373
013020-2005	Hospital/Medical Plans	18,900	19,117	32,257	30,780	35,634	33,744	33,744	33,744
013020-2006	Group Insurance	1,509	1,584	2,626	2,647	2,647	2,401	2,401	2,401
013020-2009	Hybrid Disability VLDP	311	334	953	837	837	862	862	862
013020-2011	Worker's Compensation	1,718	1,511	3,298	1,719	3,533	3,533	3,533	3,533
013020-2013	VRS Retirement Hybrid Plan	4,511	4,512	4,511	2,826	2,826	13,886	16,617	16,617
013020-3007	Advertising		342	358	500	750	409	500	500

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

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				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
021030-5411	****MAGISTRATE****								
021030-7002	Books & Subscriptions			150	150		150	150	150
	Furniture & Fixtures								
	--TOTAL DEPARTMENT--			175	175	1	175	175	175
021040	***COURT SERVICES/VJCCCA***								
021040-3020	Detention Home (Court Servic	28,779	117,551	42,216	50,000	65,000	76,785	50,000	50,000
021040-3022	Outreach Detention (VJCCCA)	12,318	5,544	2,557	3,566	3,566	3,366	3,566	3,566
021040-3023	Group Homes (VJCCCA)			10,360	12,000	12,000	1,575	12,000	12,000
021040-3025	Refund to State (VJCCCA)	984				3,395	3,395		
021040-3027	EPICS Grant Match (to Amhers								
	--TOTAL DEPARTMENT--	42,081	123,095	55,133	65,566	83,961	85,121	65,566	65,566
021050	***J & D DISTRICT COURT***								
021050-3002	Professional Services								
021050-3004	Repairs and Maintenance			100	100		100	100	100
021050-3005	Maintenance Service Contract								
021050-3012	Attorney Fees						2,020	2,020	2,020
021050-5201	Postal Services	100	114	120	119	119	120	130	130
021050-5203	Telecommunications	17	68	97	100	100	72	100	100
021050-5401	Office Supplies		134	108	200	200	226	200	200
021050-5411	Books & Subscriptions								
021050-5413	Other Operating Expenses								
021050-5504	Travel (Convention & Educati	168	940		1,000	1,000		1,000	1,000
021050-5801	Dues & Assoc. Memberships	298	469	50	400	400	93	400	400
021050-7001	Machinery & Equipment	2,590	2,379	2,177	2,274	2,274	1,885	2,274	2,274
021050-7002	Furniture & Fixtures	481	205	1,424	600	600	450	600	600
	--TOTAL DEPARTMENT--	3,654	4,309	3,976	4,793	4,793	2,846	6,824	6,824
021060	***CLERK OF CIRCUIT COURT***								
021060-1001	Salaries & Wages	234,537	259,942	285,358	287,709	296,442	293,213	301,242	301,242
021060-1003	Part Time Salaries								
021060-1004	Backscanning Wages (TTF)								
021060-2001	FICA	16,884	17,907	19,834	22,010	22,010	20,110	23,045	23,045
021060-2002	Retirement-VRS	12,856	12,991	13,813	30,986	30,986	13,469	13,469	13,469
021060-2005	Hospital/Medical Plans	37,141	51,117	58,433	58,080	65,446	60,706	62,316	62,316
021060-2006	Group Insurance	3,129	3,483	3,824	3,855	3,855	3,460	3,555	3,555
021060-2009	Hybrid Disability VLDP	1,052	1,247	1,402	1,231	1,231	1,244	1,290	1,290
021060-2011	Worker's Compensation	3,443	3,235	4,325	3,443	4,932	4,932	4,932	4,932
021060-2013	VRS Retirement Hybrid Plan	15,261	16,824	18,918	4,157	4,157	22,217	24,456	24,456
021060-3002	Professional Services	5,246	2,719	5,085	3,950	3,950	3,025	3,950	3,950
021060-3004	Repairs and Maintenance	110	85		200	200	200	200	200
021060-3005	Maintenance Service Contract	13,699	13,821	13,574	16,415	16,415	13,093	16,415	16,415
021060-3006	Printing & Binding	169			300	300		300	300
021060-3012	Attorney Fees			120	750	750	1	750	750
021060-3160	Library of Va. Grant 2024FY-					15,028	15,028		
021060-3161	Library of VA CCRP 2022FY-10			31,184					
021060-3162	Library of VA 2021FY-44 CCRP	22,197							
021060-3163	Library of VA CCRP 2023FY-03			18,529					

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GENERAL FUND EXPENDITURES

	FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED	2025/06	DEPT	ADMIN	ADOPTED
	EXPENSE	EXPENSE	EXPENSE	FY/2025	FY/2025	ACTUAL	FY/2026	FY/2026	FY/2026
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
021060-3164	***CLERK OF CIRCUIT COURT***								
021060-5201	Library of Va Grant 2025FY-0				18,758				
021060-5203	Postal Services	3,562	1,982	2,332	4,000	4,000	3,448	4,000	4,000
021060-5401	Telecommunications	57	83	149	100	100	146	100	100
021060-5411	Office Supplies	4,016	4,008	4,305	4,000	4,000	3,809	4,000	4,000
021060-5417	Microfilming								
021060-5504	Record Books								
021060-7007	Travel (Conventions & Educat		242	253	200	200	200	200	200
021060-7040	Computer Equipment	1,607	1,778	3,162	1,800	1,800	1,877	1,800	1,800
021060-7041	Library of VA Grant 2018FY-6								
	A/V Maintenance and Repair			9,416	9,887	9,887	7,599	9,887	9,887
	--TOTAL DEPARTMENT--	374,966	391,464	494,016	453,073	504,447	467,377	475,907	475,907
021070	***RECOVERY COURT***								
021070-1001	Salaries & Wages								
021070-1002	Recovery Court Coordinator S			45,926	55,265	55,265	68,649	71,600	71,600
021070-2001	FICA/Recovery Court Fringe B			9,890	16,579	16,579	15,340	21,860	21,860
021070-3002	Professional Services			11,878	46,870	46,870	13,943	46,870	46,870
021070-3019	Outreach (Sober Living Housi			660	9,000	9,000	1,716	9,000	9,000
021070-5401	Office Supplies			3,523	19,660	19,660	2,920	18,250	18,250
021070-5501	Travel (Mileage)			979	4,620	4,620	3,756	4,620	4,620
021070-5503	Telecommunications				2,500	2,500		2,500	2,500
021070-5504	Travel (Convention & Educati				8,370	8,370	3,810	8,370	8,370
021070-5505	Travel (Program Clients)			500	8,750	8,750	675	8,750	8,750
021070-5801	Dues & Assoc. Memberships				180	180	60	180	180
021070-7002	Furniture & Fixtures			871					
021070-7007	Computer Equipment			2,070					
	--TOTAL DEPARTMENT--			76,297	171,794	171,794	110,869	192,000	192,000
	COURTS	502,335	598,979	727,217	793,167	872,227	767,020	864,320	851,549
022000	COMMONWEALTH'S ATTORNEY								
022010	***COMMONWEALTH ATTORNEY***								
022010-1001	Salaries & Wages	380,552	428,179	385,361	457,854	460,353	459,597	470,097	470,097
022010-1002	ACA Supplement & Benefits								
022010-1003	Part-time Salaries		11,058	28,358		25,000	24,593	25,000	25,000
022010-1004	CA Salary Increase & Benefit								
022010-1006	Wages/Victim Witness Grant	56,417	59,390	67,045	67,645	67,645	71,283	67,645	67,645
022010-1007	MOU in Lieu of FT ACA								
022010-1008	Unemployment Benefits								
022010-2001	FICA	28,893	33,594	31,700	35,026	35,026	37,028	35,962	35,962
022010-2002	Retirement-VRS	3,136			49,311	49,311			
022010-2005	Hospital/Medical Plans	25,997	23,767	9,191	18,468	18,468	9,180	9,180	9,180
022010-2006	Group Insurance	4,999	5,437	4,986	6,135	6,135	5,245	5,435	5,435
022010-2009	Hybrid Disability VLDP	2,880	2,930	2,952	3,388	3,388	3,289	3,408	3,408
022010-2011	Worker's Compensation	5,045	4,838	7,443	5,046	8,315	8,315	8,315	8,315
022010-2013	VRS Retirement Hybrid Plan	41,161	39,532	39,828	16,025	16,025	58,826	65,727	65,727

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GENERAL FUND EXPENDITURES

	FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED	2025/06	DEPT	ADMIN	ADOPTED
	EXPENSE	EXPENSE	EXPENSE	FY/2025	FY/2025	ACTUAL	FY/2026	FY/2026	FY/2026
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
COMMONWEALTH ATTORNEY									
022010-3002	Professional Services	500							
022010-3005	Maintenance Service Contract		595	595	595	595	595	595	595
022010-5201	Postal Services	332	292	299	500	500	500	500	500
022010-5203	Telecommunications	70	123	254	85	85	85	85	85
022010-5401	Office Supplies	6,125	5,395	3,765	4,500	9,930	3,916	4,500	4,500
022010-5411	Books & Subscriptions	1,710	1,173	1,173	2,000	2,000	2,252	2,000	2,000
022010-5413	Other Operating Supplies (VW	5,127	4,176	226	1,000	1,000	4,191		
022010-5415	Other Equipment (VWPG)								
022010-5418	Other Asset Forfeitures								
022010-5419	Expense (Asset Forfeiture)	2,662	264			31,329	1,321		
022010-5420	Expense (Federal Asset Forfe								
022010-5501	Travel (Mileage)						1,000	1,000	1,000
022010-5504	Travel (Convention & Educati	8,531	5,275	4,067	5,000	5,000	9,722	6,000	6,000
022010-5506	Travel(Victim Witness Grant)	270	1,428		118	118	775		
022010-5510	Witness Expenses								
022010-5511	Trial Expenses								
022010-5801	Dues & Assoc. Memberships	2,250	2,260	1,620	2,250	2,250	2,215	2,250	2,250
022010-7001	Machinery & Equipment	1,100	3,482		1,890	1,890	1,890	1,890	1,890
022010-7002	Furniture & Fixtures	500		158	750	750	472	750	750
022010-7007	Computer Equipment								
022010-7030	DCJS Grant 10675 2020-VD-BX-	2,237	11,351						
	--TOTAL DEPARTMENT--	580,494	643,944	589,021	677,586	745,113	703,415	710,339	710,339
	COMMONWEALTH'S ATTORNEY	580,494	643,944	589,021	677,586	745,113	703,415	710,339	710,339
031000	LAW ENFORCEMENT								
031020	***SHERIFF***								
031020-1001	Salaries & Wages	966,308	988,996	1,220,946	1,461,713	1,461,713	1,277,288	1,350,348	1,350,348
031020-1002	Overtime	20,788	39,716	37,815	30,000	30,000	7,608	15,000	15,000
031020-1003	Forest Cooperative Agreement	4,521	2,340	1,000		4,400	4,050		
031020-1004	Salaries-COPS Positions								
031020-1005	Courtroom Security	41,273	39,124	40,852	49,088	49,088	48,176	51,545	51,545
031020-1006	Courthouse Security Wages	102,852	92,000	128,114	157,050	157,050	161,761	161,762	161,762
031020-1007	Overtime -Dispatch Holiday/R				15,000	15,000	16,562	20,000	20,000
031020-1008	Unemployment Benefits								
031020-1009	Local Drug Enforcement posit	38,673	63,934	83,577	50,000	68,220	119,720	119,720	119,720
031020-1010	New-FT Speed Enforcement Off					65,215	9,489	54,003	54,003
031020-1011	IBR/Evidence Clerk			14,231		43,975	43,975	43,975	43,975
031020-1012	VDOT Agreement Wages - Rt. 6	5,402							
031020-1013	DEA Task Force OT Grant			397		13,385	17,864		
031020-1014	DCJS Sheriff's TDO/ECO Trans			4,715		5,005	4,989		
031020-2001	FICA	86,263	88,810	113,489	132,697	132,697	124,773	128,054	128,054
031020-2002	Retirement-VRS	116,492	123,008	152,779	197,906	197,906	171,610	176,112	176,112
031020-2005	Hospital/Medical Plans	198,672	193,691	272,440	306,996	321,891	334,710	346,488	346,488
031020-2006	Group Insurance	14,817	16,142	20,772	24,623	24,623	21,654	23,006	23,006
031020-2009	Hybrid Disability VLDP	1,117	1,091	1,854	1,851	1,851	1,788	1,929	1,929

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GENERAL FUND EXPENDITURES

		FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED		DEPT	ADMIN	ADOPTED
		EXPENSE	EXPENSE	EXPENSE	FY/2025	FY/2025	2025/06	FY/2026	FY/2026	FY/2026
					BUDGET	BUDGET	ACTUAL	REQUEST	RECOMMENDS	BUDGET
	SHERIFF									
031020-2011	Worker's Compensation	16,663	14,393	23,860	14,740	24,553	24,553	24,553	24,553	24,553
031020-2013	VRS Retirement Hybrid Plan	16,211	14,718	25,024	6,255	6,255	29,214	31,560	31,560	31,560
031020-3002	Professional Services	16,031	15,577	3,002	15,000	15,000	12,573	15,000	15,000	15,000
031020-3003	Court Ordered Burial Expense	1,495		1,495			2,195			
031020-3004	Wrongful Impoundment Reimbur									
031020-3005	Maintenance Service Contract	6,306	6,070	11,328	7,000	7,000	2,478	7,000	7,000	7,000
031020-3007	Advertising		909	1,159	2,000	2,000	3,625	3,000	3,000	3,000
031020-3029	DMV#154AL-2020-50121-20121-2									
031020-3030	DMV#154AL-2021-51018-21018 2	6,007								
031020-3031	DMV#154AL-2022-52033-22033 2	6,593	4,483							
031020-3032	DMVGr#ENFAL-2024-54223-24223			6,420		3,519	3,772			
031020-3033	DMVGrt#BPT-2024-54240-24240-			8,664		128	157			
031020-3034	DMV TrfcBPT#2025-55262-25262					16,800	12,514			
031020-3035	DMV#15AL-2025-55009-25009-20					16,380	9,695			
031020-3036	DMV#ENF_AL-2023-53140-23140-		5,708	1,372						
031020-3037	DMV#BPT-2023-53143-23143-20.		7,051	2,315						
031020-3038	UVA-MOU Special Events OT					39,113	35,429	35,000	35,000	35,000
031020-3039	Bedford-MOU ICAC OT					429	644			
031020-5201	Postal Services	1,695	1,979	1,520	1,500	1,500	1,592	1,500	1,500	1,500
031020-5203	Telecommunications	4,706	4,802	5,448	4,500	4,500	5,564	4,500	4,500	4,500
031020-5240	Mobile Phone/Data Service	20,509	21,413	27,507	21,000	21,000	32,989	29,000	29,000	29,000
031020-5401	Office Supplies	3,282	6,637	10,611	6,800	6,800	7,994	8,000	8,000	8,000
031020-5402	Community & Department Recog									
031020-5408	Vehicle Equipment & Repair									
031020-5409	Police Supplies	19,143	25,274	17,024	25,000	37,077	41,185	20,000	20,000	20,000
031020-5410	Uniforms	17,086	14,691	23,932	28,000	28,000	28,366	23,000	23,000	23,000
031020-5411	Books & Subscriptions									
031020-5412	K9 Fund									
031020-5413	Dog Care (G.P. Fees)	1,362	396	3,553	3,000	3,000	5,704	3,500	3,500	3,500
031020-5414	Software									
031020-5418	Other Asset Forfeitures									
031020-5419	Asset Forfeiture Proceeds Ex	387	22,714	90,904		39,202	9,717			
031020-5420	Treasury Forfeiture Fund (A.									
031020-5421	Federal Asset Seizure 16-DEA									
031020-5501	Travel (Mileage)	24	18		50	50	856	750	750	750
031020-5503	Travel (Subsistence & Lodgin	3,004	7,981	8,074	4,000	4,000	7,821	6,000	6,000	6,000
031020-5504	Travel (Convention & Educati	19	554	225	2,500	2,500	3,418	6,000	6,000	6,000
031020-5505	Prisoner Extradition-Travel									
031020-5509	Training	14,083	18,713	19,681	21,145	21,145	17,864	22,000	22,000	22,000
031020-5510	Confiscated Vehicles	40	285	325	200	200		200	200	200
031020-5801	Dues & Assoc. Memberships	1,795	5,050	4,926	10,000	10,000	10,100	10,000	10,000	10,000
031020-5802	D.A.R.E.			64	1,000	1,000	1,009	1,250	1,250	1,250
031020-7001	Machinery & Equipment									
031020-7002	Furniture & Fixtures									
031020-7003	Body Worn Cameras Agreement						996	18,932	18,932	18,932
031020-7005	Motor Vehicles									
031020-7013	Equipment-Courthouse Securit									
031020-7015	School Resource Officer	43,003	51,816	72,391	102,814	102,814	105,727	105,898	105,898	105,898

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GENERAL FUND EXPENDITURES

	FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED	2025/06	DEPT	ADMIN	ADOPTED
	EXPENSE	EXPENSE	EXPENSE	FY/2025	FY/2025	ACTUAL	FY/2026	FY/2026	FY/2026
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
SHERIFF									
031020-7016	VSP HEAT Equip. Reim. Initia				12,500	12,500			
031020-7017	E-Ticket Expenditures								
031020-7035	ARPA 2023-LE #508516 Equip (		291,202			1,933			
031020-7036	DCJS #15PBJA-22-GG-00616-MUM		3,078						
031020-7037	DCJS #15PBJA-21-GG-00258-MUM					2,963			
031020-7038	DCJS FY24 SRO Grant 24-419-A	56,244	41,141	54,269	77,614	55,794	55,896	55,896	55,896
031020-7039	Homeland Security Grant CFDA								
031020-7040	DCJS #20-T1159L017 Byrne Jus								
031020-7041	DCJS 2021 Body Worn Camera G	43,687							
031020-7042	DCJS FFY18 LOLE 2018DJBX0728	2,004							
031020-7043	DCJS FFY19 LOLE 2019MUBX0026		2,622						
031020-7044	DCJS FFY20 LOLE 2020MUBX0035		2,622						
031020-7045	DCJS #528496 Byrne Justice #				40,960	16,805	10,960	10,960	10,960
031020-7046	DCJS #16-R1159L015 Byrne Jus								
031020-7047	DCJS #17-S1159L016 Byrne Jus								
031020-7048	DCJS #15PBJA-21-GG-00258-MUM		2,622						
031020-7049	DCJS FY24 SRO GRANT #24-1218	55,545	71,669	72,726	104,959	72,254	72,369	72,369	72,369
031020-7050	CIT Program-Custody Exchange	900	900	1,800	2,500	1,800	1,250	1,250	1,250
031020-7055	Safe Surfing Foundation Reim								
031020-7057	Drug Fund Account								
031020-7060	TRIAD Program			250	250				
031020-8002	Lease/Rent (Evidence Storage								
--TOTAL DEPARTMENT--	1,899,457	1,964,395	2,872,695	2,833,173	3,244,767	2,947,817	3,009,060	3,009,060	3,009,060
	LAW ENFORCEMENT	1,899,457	1,964,395	2,872,695	2,833,173	3,244,767	3,009,060	3,009,060	3,009,060
032000	FIRE & RESCUE SERVICES								
032010	**PUBLIC SAFETY & EMERGENCY								
032010-1001	Salaries & Wages	273,483	334,149	426,032	457,933	438,058	471,705	471,705	471,705
032010-1002	Part-time Wages								
032010-1003	Overtime	63,013	63,372	62,568	30,000	42,910	30,000	30,000	30,000
032010-1004	New-Emergency Comm. Supervis								
032010-1005	PSAP Grant Staff Bonus Pay			31,250					
032010-2001	FICA	24,797	29,411	37,621	37,327	35,443	38,380	38,380	38,380
032010-2002	Retirement-VRS	8,284	13,668	22,628	49,319	21,725	50,803	50,803	50,803
032010-2005	Hospital/Medical Plans	70,628	69,446	80,892	98,664	97,105	108,048	108,048	108,048
032010-2006	Group Insurance	3,679	4,143	5,204	6,136	5,158	5,566	5,566	5,566
032010-2009	Hybrid Disability VLDP	1,708	1,615	1,624	3,389	1,742	1,847	1,847	1,847
032010-2011	Worker's Compensation	7,752	6,914	7,598	7,752	10,011	10,011	10,011	10,011
032010-2013	VRS Retirement Hybrid Plan	24,684	21,791	21,917	5,089	28,911	8,734	8,734	8,734
032010-2020	Non-deductible Moving Expens								
032010-3002	Professional Services			500	500	815	2,250	2,250	2,250
032010-5203	Telecommunications	1,587	1,360	2,051	3,720	2,503	3,800	3,800	3,800
032010-5401	Office Supplies	2,290	5,585	9,131	6,000	6,489	8,000	8,000	8,000
032010-5409	Emergency Equipment	401	8,133	2,418	2,000	9,044	3,000	3,000	3,000
032010-5410	Uniforms	208	826	2,224	2,200	4,032	3,200	3,200	3,200

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GENERAL FUND EXPENDITURES

	FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED	2025/06	DEPT	ADMIN	ADOPTED
	EXPENSE	EXPENSE	EXPENSE	FY/2025	FY/2025	ACTUAL	FY/2026	FY/2026	FY/2026
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
	**PUBLIC SAFETY & EMERGENCY								
032010-5411	Books/Subscriptions	120	115	25	180	180	244	750	750
032010-5504	Travel (Convention & Educati	340	2,961	6,959	8,000	11,306	8,250	10,000	10,000
032010-5508	Dispatcher Training	6,380	8,346	9,388	10,000	10,000	11,476	12,000	12,000
032010-5801	Dues/Associations	893	935	972	1,200	1,200	1,512	2,000	2,000
032010-7020	VDEM Emergency Mgt Performan								
032010-8225	Disaster/Emergency Expenses								
032010-8235	Safety Program								
032010-8300	Debt Collection								
	--TOTAL DEPARTMENT--	490,247	572,770	730,502	729,409	793,053	725,428	770,094	770,094
	EMERGENCY SERV.COUNCIL								
032020	Disability Insurance	33,008	34,431	35,533	36,000	36,000	35,508	36,000	36,000
032020-2007	Line of Duty (State Mandate)	40,128	40,128	39,213	40,128	40,128	40,239	40,500	40,500
032020-3001	Professional Health Services								
032020-5407	Maintenance (Communication E								
032020-5415	Gas, Oil, Grease - Fire & Re	40,626	51,972	38,869	55,000	55,000	26,162	55,000	50,000
032020-5646	Remittance of Tower Rent to								
032020-5647	Local EMS	450,000	450,000	495,962	497,151	497,151	497,151	553,103	553,103
032020-5648	Fire Fund	60,793	59,279	66,524		75,721	75,721		
032020-5650	Four For Life Funds	17,926	19,030	18,322		18,153	18,153		
032020-5655	Contribution-Wintergreen Vol								
032020-5660	Volunteer Stipend								
032020-5665	Oxygen Cylinders								
032020-7007	Generators								
	--TOTAL DEPARTMENT--	642,481	654,840	694,423	628,279	722,153	692,934	684,603	679,603
	E-911 PROGRAM								
032030	Salaries & Wages	78,649	82,581	87,721	88,444	95,510	95,510	95,510	95,510
032030-1001	Overtime								
032030-1002	Part-time Salaries								
032030-1003	Unemployment Benefits		92						
032030-2001	FICA	5,947	6,239	6,635	6,766	6,766	7,234	7,307	7,307
032030-2002	Retirement-VRS	9,469	9,472	10,062	9,525	9,525	10,286	10,286	10,286
032030-2005	Hospital/Medical Plan	8,364	8,440	9,348	9,276	11,385	10,140	10,140	10,140
032030-2006	Group Insurance	1,054	1,107	1,175	1,185	1,185	1,127	1,128	1,128
032030-2011	Worker's Compensation	1,512	1,305	1,589	1,513	1,908	1,908	1,908	1,908
032030-2013	VRS Retirement Hybrid Plan								
032030-3002	Professional Services				1,500	1,500	450	1,500	1,500
032030-3004	Repairs & Maint.(Signs/Plate	7,276	2,871	6,709	6,000	6,000	6,309	7,000	7,000
032030-3005	Maintenance Service Contract	264,117	319,267	357,374	421,200	421,200	371,927	438,500	438,500
032030-3006	Printing & Binding				3,000	3,000	4,000		
032030-3007	Advertising								
032030-3016	Contractual Services	36,040	26,332	46,483	63,300	125,939	73,037	63,300	63,300
032030-5101	Electrical Service(Radio Tow	4,495	4,891	5,435	5,800	5,800	5,402	6,200	6,200
032030-5102	Generator Fuel& Maintenance	11,450	17,759	36,513	31,000	31,000	21,832	36,500	36,500
032030-5201	Postal Services	130	46	418	150	150	140	450	200
032030-5203	Telecommunications (Routine)	2,307	2,639	2,565	3,200	3,200	3,148	3,200	3,200
032030-5204	Telecommunications (E-911 Tr	7,012	9,139	9,305	9,400	9,400	9,494	9,500	9,500

FUND #-100	GENERAL FUND EXPENDITURES								
	FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED	2025/06	DEPT	ADMIN	ADOPTED
	EXPENSE	EXPENSE	EXPENSE	FY/2025	FY/2025	ACTUAL	FY/2026	FY/2026	FY/2026
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
	E-911 PROGRAM								
032030-5205	Telecommunications(Remote Di								
032030-5400	Dispatch Ctr. Supplies								
032030-5401	Office Supplies	40	2,039	200	200	243	200	200	200
032030-5410	Uniforms								
032030-5411	Books & Subscriptions								
032030-5413	Other Operating Supplies	226	243	88	750	700	750	250	250
032030-5501	Travel (Mileage)								
032030-5504	Travel (Convention & Educati	657	601	826	1,500	513	1,500	1,500	1,500
032030-5508	Travel (Dispatch Training)								
032030-5801	Dues & Assoc. Memberships	483	442	496	550	692	575	575	575
032030-7002	Furniture & Fixtures	1,788	360	1,600	1,600		1,600	1,600	1,600
032030-7003	Communications Equipment	13,357	7,422	12,789	15,000	6,698	15,000	13,000	13,000
032030-7007	E911 Equipment	954		2,279	5,000	14,280	7,500	6,000	6,000
032030-8002	Lease/Rent (Hightop)								
032030-8003	Tower Site Lease (Sugarloaf)		8,000	12,360	12,360	12,240	12,731	12,731	12,731
	--TOTAL DEPARTMENT--	455,327	501,248	609,449	698,319	653,310	736,385	728,035	728,035
032040	***FOREST FIRE SERVICE***								
032040-5605	Forestry	20,986	20,986	20,986	20,986	20,095	20,986	20,986	20,986
	--TOTAL DEPARTMENT--	20,986	20,986	20,986	20,986	20,095	20,986	20,986	20,986
032060	***PAID EMS***								
032060-1001	Salaries and Wages	645,116	917,519	938,197	1,120,801	1,332,403	1,176,842	1,176,842	1,176,842
032060-1002	Overtime								
032060-2001	Benefits - FICA, Medical	86,389	98,248	116,954	249,966	164,724	305,979	305,979	305,979
032060-2011	Worker's Compensation	23,941	28,551		28,356	66,757	39,599	39,599	39,599
032060-3002	Professional Services	10,000	10,000	10,000	16,000	10,000	16,000	16,000	16,000
032060-3004	Billing Services (EMSC)	32,240	38,953	43,417	30,000	53,102	36,000	36,000	36,000
032060-3007	Advertising	211	906	478	1,500		2,500	1,000	1,000
032060-5100	Electrical Services								
032060-5404	Medical Supplies (County)	23,747	26,039	35,954	50,000	63,080	50,000	50,000	50,000
032060-5407	Maintenance Supplies								
032060-5409	Communications	2,110	3,688	1,824	2,300	1,929	2,800	2,800	2,800
032060-5410	Uniforms	1,267	4,710	3,188	6,500	5,268	4,500	4,500	4,500
032060-5413	Other Operating Supplies	874	861	729	800	4,326	1,500	1,500	1,500
032060-5414	Non-Contractual Expense								
032060-5415	Gas, Oil, Grease-County Ambu								
032060-5501	Mileage	8,735		20,826	25,000	10,518	15,000	15,000	15,000
032060-5509	Training	380	1,161	730	15,000	3,810	15,000	10,000	10,000
032060-5640	Nelson Rescue-Bunk Area Reno								
032060-5645	Nelson Station II	16,196	21,089	23,221	24,000	25,464	22,000	22,000	22,000
032060-5646	Nelson Station II Vehicle Ex	10,680	33,844	24,186	40,000	22,721	44,000	40,000	40,000
032060-7002	Furniture & Fixtures								
032060-7007	Computer Equipment	1,005	435		4,000	1,609	6,000	4,000	4,000
032060-7008	Medical Equipment-Auto CPR		1,048	7	4,000	6,603	6,800	6,800	6,800
032060-9901	Contingency								
	--TOTAL DEPARTMENT--	862,891	1,218,361	1,219,711	1,618,223	1,772,314	1,749,020	1,736,520	1,736,520
	FIRE & RESCUE SERVICES	2,471,932	2,968,205	3,275,071	3,695,216	3,924,943	3,961,088	3,935,238	3,935,238

FUND #-100

GENERAL FUND EXPENDITURES

	FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED	2025/06	DEPT	ADMIN	ADOPTED
	EXPENSE	EXPENSE	EXPENSE	FY/2025	FY/2025	ACTUAL	FY/2026	FY/2026	FY/2026
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
033000	CORRECTION & DETENTION								
033010	***JAIL***								
033010-3002	Professional Services (SCAAP	1,689	39						
033010-5402	Food Supplies	8	8	60	60	12	30	30	30
033010-6001	Regional Jail	969,234	1,173,589	1,393,372	1,591,920	1,591,920	1,712,458	1,712,458	1,712,458
	--TOTAL DEPARTMENT--	969,242	1,175,278	1,393,419	1,591,980	1,591,980	1,712,488	1,712,488	1,712,488
	CORRECTION & DETENTION	969,242	1,175,278	1,393,419	1,591,980	1,591,980	1,712,488	1,712,488	1,712,488
034000	INSPECTIONS								
034010	***BUILDING INSPECTOR***								
034010-1001	Salaries & Wages	212,025	198,791	211,182	271,199	271,199	255,592	283,387	283,387
034010-1003	Part-time Salaries								
034010-1004	New Position-Asst.Code Offic								
034010-1005	New Position-Stormwater Mana								
034010-1006	New Building Insp/P&Z Admin			22,733					
034010-1007	Brd.of Bldg.Appeals Wages	225			300	300	300	300	300
034010-2001	FICA	16,109	14,900	17,630	20,747	20,747	18,917	21,679	21,679
034010-2002	Retirement-VRS			2,495	29,208	29,208	3,123	30,521	30,521
034010-2005	Hospital/Medical Plans	25,092	19,668	24,456	37,104	42,082	35,926	46,848	46,848
034010-2006	Group Insurance	2,841	2,564	3,114	3,634	3,634	3,037	3,344	3,344
034010-2009	Hybrid Disability VLDP	1,760	1,627	1,790	1,685	1,685	1,690	1,775	1,775
034010-2011	Worker's Compensation	3,733	2,895	3,228	3,734	4,822	4,822	4,822	4,822
034010-2013	VRS Retirement Hybrid Plan	25,296	21,948	24,156	5,692	5,692	31,678	8,396	8,396
034010-3002	Professional Services		886						
034010-3005	Maintenance Service Contract	11,202	9,183	5,904	13,850	13,850	10,051	13,850	13,850
034010-3006	Printing & Binding	500	78	586	750	750	750	750	750
034010-5201	Postal Services	143	9	136	350	350	350	350	350
034010-5203	Telecommunications	28	80	147	80	80	169	150	150
034010-5401	Office Supplies	2,027	3,166	1,173	2,000	2,000	1,170	2,000	2,000
034010-5410	Uniforms	795	936	78	1,000	1,000	1,250	1,250	1,250
034010-5411	Books & Subscriptions	1,200	695	1,500	2,000	2,000	705	2,000	1,500
034010-5501	Travel (Mileage)	44							
034010-5503	Travel (Subsistence & Lodgin	218	421	1,748	1,500	1,500	1,734	2,000	2,000
034010-5504	Travel (Convention & Educati	685	2,491	2,047	2,400	2,400	1,834	3,000	3,000
034010-5801	Dues & Assoc. Memberships	180	926	669	700	700	914	700	700
034010-6001	Building Permit Surcharge	3,380	13,115	5,338	6,500	6,500	8,694	6,500	6,500
034010-7002	Furniture & Fixtures	226	2,651	752	1,000	1,000	930	930	930
034010-7004	Security Equipment (Building		42				750		
034010-7007	Stormwater Local Program								
034010-7040	Virtual Training Support Gra								
	--TOTAL DEPARTMENT--	307,709	297,072	330,862	405,433	411,499	380,056	435,302	434,052
	INSPECTIONS	307,709	297,072	330,862	405,433	411,499	380,056	435,302	434,052

FUND #-100

GENERAL FUND EXPENDITURES

	FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED	2025/06	DEPT	ADMIN	ADOPTED
	EXPENSE	EXPENSE	EXPENSE	FY/2025	FY/2025	ACTUAL	FY/2026	FY/2026	FY/2026
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
035000	OTHER PROTECTION								
035010	***ANIMAL CONTROL***								
035010-1001	Salaries & Wages	127,883	123,189	173,538	208,740	210,762	210,670	210,762	210,762
035010-1002	Overtime	3,499	15,781	17,537	10,000	16,200	17,446	16,000	16,000
035010-1003	Part-time Wages	20,698	20,131	19,626					
035010-1004	ACO Proposed Salary Increase								
035010-1005	New PT Shelter Attendant						31,348		
035010-2001	FICA	10,817	11,115	14,990	19,143	19,143	16,108	17,347	17,347
035010-2002	Retirement-VRS	4,879	4,880	6,181	22,481	22,481	6,312	6,312	6,312
035010-2005	Hospital/Medical Plans	29,424	26,994	37,133	42,996	46,509	46,848	46,848	46,848
035010-2006	Group Insurance	1,675	1,643	2,301	2,797	2,797	2,484	3,051	3,051
035010-2009	Hybrid Disability VLDP	701	680	1,002	1,123	1,123	1,124	1,479	1,479
035010-2011	Worker's Compensation	2,388	2,181	3,034	1,501	4,302	4,302	4,302	4,302
035010-2013	VRS Retirement Hybrid Plan	10,173	9,182	13,519	3,795	3,795	18,671	18,671	18,671
035010-3002	Professional Services	15,993	18,372	18,428	27,000	27,000	24,909	30,000	23,000
035010-3003	Court Case Expense (Vet & ot	5,657	5,893	4,762	2,500	7,800	3,740	2,500	2,500
035010-3006	Printing and Binding								
035010-3007	Advertising								
035010-3008	Community Outreach								
035010-3016	Sterilization Program	1,513	700	577	1,000	1,000	1,000	1,000	1,000
035010-3020	Dangerous Dog Registry (VDAC	75	78	78	125	125	75	125	125
035010-5100	Electrical Services	2,439	2,819	3,262	3,000	3,000	4,251	3,000	3,000
035010-5203	Telecommunications	6,463	5,729	4,755	6,340	6,340	5,312	6,340	6,340
035010-5401	Office Supplies	2,289	1,267	785	1,800	1,800	1,014	1,800	1,500
035010-5402	Food Supplies	1,634	779	1,288	1,200	1,200	1,700	1,200	1,200
035010-5404	Medical Supplies	839	297	843	1,000	1,000		1,000	800
035010-5407	Maintenance Supplies	5,796	5,426	5,499	3,000	3,000	5,271	3,000	3,000
035010-5410	Uniforms	3,044	2,854	3,650	2,500	2,500	4,838	3,500	3,500
035010-5504	Travel (Convention & Educati	734	3,663	903	1,000	1,000	1,187	1,000	1,000
035010-5509	Training	500	1,050	824	1,800	1,800	2,276	1,800	1,800
035010-6021	School Project Supplies								
035010-7001	Machinery & Equipment								
--TOTAL DEPARTMENT--	259,113	264,703	334,515	364,841	384,677	378,538	412,385	373,537	373,537
035030	***MEDICAL EXAMINER***								
035030-3001	Professional Health Services	260	160	120	160	160	160	160	160
--TOTAL DEPARTMENT--	260	160	120	160	160	160	160	160	160
	OTHER PROTECTION	259,373	264,863	334,635	365,001	384,837	378,698	412,545	373,697
042000	SANITATION & WASTE REMOVAL								
042030	***WASTE MANAGEMENT***								
042030-1001	Salaries & Wages	98,737	124,576	139,742	139,742	139,742	144,291	143,730	143,730
042030-1002	Overtime	12,473	13,889	8,359	12,000	12,000	9,273	12,000	12,000
042030-1003	Part-time Salaries-Conv.Ctrs	199,578	266,001	296,438	330,814	330,814	308,232	320,000	320,000
042030-1004	New Position - Operator/Scal								
042030-1005	Drivers Positions - Incl. OT	64,370	81,688	78,310	98,826	98,826	68,747	91,490	91,490

FUND #-100

GENERAL FUND EXPENDITURES

	FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED	2025/06	DEPT	ADMIN	ADOPTED
	EXPENSE	EXPENSE	EXPENSE	FY/2025	FY/2025	ACTUAL	FY/2026	FY/2026	FY/2026
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
	WASTE MANAGEMENT								
042030-2001	FICA	12,843	16,521	17,029	18,235	16,749	19,688	19,688	19,688
042030-2002	Retirement-VRS	6,814	6,662	5,798	24,649	5,653	25,402	25,402	25,402
042030-2005	Hospital/Medical Plans	38,335	40,109	42,485	46,380	33,800	30,420	30,420	30,420
042030-2006	Group Insurance	2,088	2,764	2,934	3,067	2,448	2,783	2,783	2,783
042030-2009	Hybrid Disability VLDP	803	1,237	1,432	1,317	1,147	1,357	1,357	1,357
042030-2011	Worker's Compensation	10,609	6,161	9,233	10,609	10,089	10,089	10,089	10,089
042030-2013	VRS Retirement Hybrid Plan	11,556	16,696	19,319	4,448	20,814	6,418	6,418	6,418
042030-3001	Professional Health Services								
042030-3002	Professional Services	26,642		2,500		1,529			
042030-3003	Convenience Centers (Fuel)	56,902	46,029	33,639	56,000	37,573	56,000	56,000	56,000
042030-3004	Repairs and Maintenance	46,226	45,527	47,244	55,000	56,304	70,000	65,000	65,000
042030-3005	Maintenance Service Contract	4,900							
042030-3007	Advertising								
042030-3010	Tipping Fee (Transfer Statio	319,818	336,123	350,965	393,000	344,227	363,000	363,000	363,000
042030-3011	Tipping Fees- Region 2000 Sv	26,906							
042030-3012	Recycling Services	15,153	17,167	13,068	20,000	12,578	20,000	20,000	20,000
042030-3015	Transportation Fees	165,701	231,164	235,572	250,000	230,563	263,377	263,377	263,377
042030-3016	Ground Water Monitoring								
042030-3017	Gas Monitoring								
042030-3021	Waste Water	815	1,210	1,940	3,000	400	3,000	2,000	2,000
042030-3022	DEQ License Fee	6,468	6,737	7,294	7,700	7,653	7,700	7,700	7,700
042030-3025	Tire Removal	1,633	231	210	3,000	1,760	3,000	1,500	1,500
042030-5100	Electrical Services	9,402	9,638	10,042	10,000	10,340	10,000	10,000	10,000
042030-5103	Water and Sewer	462	504	567	504	628	750	750	750
042030-5203	Telecommunications	2,568	2,218	2,971	3,300	3,288	3,300	3,050	3,050
042030-5401	Office Supplies	1,163	3,432	2,791	2,500	2,292	3,500	3,500	3,500
042030-5407	Maintenance Supplies	1,113	604	2,356	4,000	3,891	4,000	3,000	3,000
042030-5408	Vehicle Supplies (MAC trucks	21,124	14,469	27,698	35,000	10,603	35,000	35,000	35,000
042030-5409	Recycle Coordinator	60	885	317	1,000	165	1,000	1,000	1,000
042030-5410	Uniforms	2,857	1,631	2,061	3,000	2,591	5,000	3,500	3,500
042030-5501	Travel (Mileage)	644	664	189	700	700	700	700	700
042030-5504	Education	375	2,133	730	1,500	1,270	1,500	1,500	1,500
042030-7001	Machinery & Equipment		6,095						
042030-7004	Transfer Station Scale House								
042030-7007	Convenience Center Equipment		293	367	1,000	461	500	500	500
042030-8002	Lease/Rent (Faber water)	1,341			1,341	1,341	1,341	1,341	1,341
042030-9900	Post closure care								
042030-9901	Contingency-Waste Management								
	--TOTAL DEPARTMENT--	1,170,479	1,303,058	1,363,600	1,541,632	1,350,700	1,516,045	1,505,795	1,505,795
	SANITATION & WASTE REMOVAL	1,170,479	1,303,058	1,363,600	1,541,632	1,350,700	1,516,045	1,505,795	1,505,795
043000	GENERAL MAINTENANCE								
043020	***BUILDINGS AND GROUNDS***								
043020-1001	Salaries & Wages	243,151	275,712	312,987	316,753	317,411	332,729	332,729	332,729
043020-1002	Overtime	3,850	953	951	3,000	5,463	3,000	3,000	3,000

FUND #-100	GENERAL FUND EXPENDITURES								
	FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED	2025/06	DEPT	ADMIN	ADOPTED
	EXPENSE	EXPENSE	EXPENSE	FY/2025	FY/2025	ACTUAL	FY/2026	FY/2026	FY/2026
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
	BUILDINGS AND GROUNDS								
043020-1003	Part-time Wages		86			107			
043020-1004	New Facility Custodial								
043020-1005	New FT Maintenance Position								
043020-2001	FICA	18,594	20,607	23,654	24,461	24,250	25,683	25,683	25,683
043020-2002	Retirement-VRS	25,891	25,899	17,902	34,114	19,596	35,835	35,835	35,835
043020-2005	Hospital/Medical Plans	43,298	48,557	48,917	55,656	61,570	70,020	70,020	70,020
043020-2006	Group Insurance	3,254	3,722	3,728	4,244	3,708	3,926	3,926	3,926
043020-2009	Hybrid Disability VLDP	231	441	1,038	1,760	979	922	922	922
043020-2011	Worker's Compensation	3,521	3,313	4,896	2,831	5,420	5,420	5,420	5,420
043020-2013	VRS Retirement Hybrid Plan	3,263	5,957	14,005	5,947	16,620	4,360	4,360	4,360
043020-3005	Contracted Services	26,407	32,567	18,857	35,000	34,343	40,000	37,000	37,000
043020-3006	Maintenance Agreements	24,222	23,726	33,242	46,000	35,407	51,000	51,000	51,000
043020-3007	Maintenance-Health Care Faci								
043020-5100	Electrical Service	142,559	176,574	180,474	174,000	186,605	191,400	186,400	186,400
043020-5102	Heating Fuel								
043020-5103	Water and Sewer	13,751	12,610	12,127	15,000	17,624	18,000	17,000	17,000
043020-5203	Telecommunications	2,366	2,309	1,662	3,000	1,387	3,000	2,500	2,500
043020-5308	Insurance (Property/liabilit	27,635	30,246	31,075	32,000	30,761	32,000	32,000	32,000
043020-5403	Agricultural Supplies& Servi	19,800	22,031	23,610	25,000	31,557	40,260	32,000	32,000
043020-5405	Janitorial Supplies	8,808	14,299	11,862	13,500	8,388	13,500	13,500	13,500
043020-5407	Maintenance Supplies	36,345	46,440	21,949	41,000	27,046	41,000	41,000	41,000
043020-5410	Uniforms	2,149	2,433	1,765	2,600	2,256	4,200	3,000	3,000
043020-5423	Pest Control	1,585	4,850	3,370	5,400	3,630	6,000	5,400	5,400
043020-5501	Travel (Mileage)								
043020-5506	Education/Training			106			2,000	2,000	2,000
043020-7001	Machinery & Equipment		12,626	2,100	3,500	2,766	3,500	3,500	3,500
043020-8002	Rent/Lease	95,662	93,217	106,865	109,073	110,839	113,813	113,813	113,813
043020-8003	NMS Maintenance								
043020-8004	RVCC Maintenance								
043020-8005	Wayside Maintenance	1,356							
043020-8006	Snow Removal	2,056	17	780	1,500	1,027	1,500	1,500	1,500
043020-8007	UST Removal (NCHS)								
043020-8101	Repair/Replacement Insurance								
	--TOTAL DEPARTMENT--	749,754	859,106	878,008	955,339	948,760	1,043,068	1,023,508	1,023,508
	MOTOR POOL								
043040									
043040-5305	Motor Vehicle Insurance	32,743	35,004	39,953	42,000	41,983	42,000	42,000	42,000
043040-5408	Vehicle Repairs & Supplies	59,391	60,371	85,772	60,000	70,968	65,000	65,000	65,000
043040-5409	New Vehicle Equipment (Sheri								
043040-5415	Gas, Oil, and Grease	124,199	144,004	169,498	145,000	159,395	150,000	150,000	150,000
043040-7005	Motor Vehicles								
	--TOTAL DEPARTMENT--	216,333	239,379	295,223	247,000	272,346	257,000	257,000	257,000
	GENERAL MAINTENANCE	966,087	1,098,485	1,173,231	1,202,339	1,229,959	1,221,106	1,300,068	1,280,508
051000	HEALTH								

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GENERAL FUND EXPENDITURES

	FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED	2025/06	DEPT	ADMIN	ADOPTED
	EXPENSE	EXPENSE	EXPENSE	FY/2025	FY/2025	ACTUAL	FY/2026	FY/2026	FY/2026
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
051010	***LOCAL HEALTH DEPARTMENT**								
051010-5601	Nelson Co. Health Dept.	307,265	313,591	340,607	357,637	357,637	357,637	375,519	375,519
051010-7002	Furniture & Fixtures								
	--TOTAL DEPARTMENT--	<u>307,265</u>	<u>313,591</u>	<u>340,607</u>	<u>357,637</u>	<u>357,637</u>	<u>357,637</u>	<u>375,519</u>	<u>375,519</u>
	HEALTH	<u>307,265</u>	<u>313,591</u>	<u>340,607</u>	<u>357,637</u>	<u>357,637</u>	<u>357,637</u>	<u>375,519</u>	<u>375,519</u>
052000	MENTAL HEALTH/COMM.SERVICES								
052010	***MENTAL HEALTH***								
052010-5602	Region Ten Comm. Services Bo	100,586	150,000	150,000	150,000	150,000	150,000	150,000	150,000
	--TOTAL DEPARTMENT--	<u>100,586</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>
	MENTAL HEALTH/COMM.SERVICES	<u>100,586</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>
053000	WELFARE/SOCIAL SERVICES								
053010	***TAX RELIEF***								
053010-5714	Tax Relief - Real Estate								
053010-5715	Tax Relief - Personal Proper								
053030	***AT RISK BOARD***								
053030-1001	CSA Coordinator Salary								
053030-2001	FICA								
053030-2002	VRS-Retirement	743-							
	--TOTAL DEPARTMENT--	<u>743-</u>							
053600	***CSA/AT RISK YOUTH & FAMIL								
053600-1003	Part-time Wages	10,805	11,422	12,244	15,000	15,000	13,623	15,000	15,000
053600-1011	Renumeration-Local Board	1,275	1,275	900	1,800	1,800	1,350	1,800	1,800
053600-2001	FICA	924	971	1,006	1,286	1,286	1,146	1,286	1,286
053600-2011	Worker's Compensation	703	496	503	704	704	696	696	696
053600-3164	Purchased Services (Mandated	1,624,552	2,773,757	2,164,658	2,000,000	2,650,495	2,540,366	2,000,000	2,000,000
053600-3174	Purchased Services (Non-Mand	9,317		8,975	12,721	12,721	10,275	18,522	18,522
053600-5201	Postage								
053600-5203	Phone								
053600-5401	Office Supplies	250	733	250	1,000	1,000	238	1,000	1,000
053600-5504	Travel (Convention & Meeting								
	--TOTAL DEPARTMENT--	<u>1,647,826</u>	<u>2,788,654</u>	<u>2,188,536</u>	<u>2,032,511</u>	<u>2,683,006</u>	<u>2,567,694</u>	<u>2,038,304</u>	<u>2,038,304</u>
	WELFARE/SOCIAL SERVICES	<u>1,647,083</u>	<u>2,788,654</u>	<u>2,188,536</u>	<u>2,032,511</u>	<u>2,683,006</u>	<u>2,567,694</u>	<u>2,038,304</u>	<u>2,038,304</u>
064010	***COMMUNITY COLLEGE***								
064010-5649	Piedmont Va. Community Colle	2,393	2,108	2,513	2,117	2,117	2,117	2,124	2,124
	--TOTAL DEPARTMENT--	<u>2,393</u>	<u>2,108</u>	<u>2,513</u>	<u>2,117</u>	<u>2,117</u>	<u>2,117</u>	<u>2,124</u>	<u>2,124</u>
	COMMUNITY COLLEGE	<u>2,393</u>	<u>2,108</u>	<u>2,513</u>	<u>2,117</u>	<u>2,117</u>	<u>2,117</u>	<u>2,124</u>	<u>2,124</u>

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GENERAL FUND EXPENDITURES

	FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED	2025/06	DEPT	ADMIN	ADOPTED
	EXPENSE	EXPENSE	EXPENSE	FY/2025	FY/2025	ACTUAL	FY/2026	FY/2026	FY/2026
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
071000	PARKS & RECREATION								
071020	***RECREATION***								
071020-1001	Salaries and Wages	105,859	108,767	119,388	121,482	121,482	124,846	125,126	125,126
071020-1002	Overtime	2,290	782	1,364	1,500	1,500	930	1,500	1,500
071020-1003	Part Time Salaries	4,368	3,090	4,183	6,000	6,000	28,850	30,500	30,500
071020-1004	PT Field and Maint	10,152	13,778	17,456	17,919	17,919	15,460	17,919	17,919
071020-1005	New PT Parks & Recreation Ai			9,984	24,500	24,500			
071020-1008	Unemployment Benefits		50						
071020-2001	FICA	9,287	9,541	11,518	13,191	13,191	12,875	13,391	13,391
071020-2002	Retirement-VRS	11,842	12,463	11,927	13,084	13,084	8,262	13,476	13,476
071020-2005	Hospital/Medical Plans	16,031	16,866	14,553	18,468	18,468	9,180	9,180	9,180
071020-2006	Group Insurance	1,318	1,456	1,551	1,628	1,628	1,472	1,476	1,476
071020-2009	Hybrid Disability VLDP			100	348	348	356	358	358
071020-2011	Worker's Compensation	1,893	1,685	2,430	1,893	1,893	3,781	3,781	3,781
071020-2013	VRS Retirement Hybrid Plan			1,348	1,175	1,175	5,657	1,694	1,694
071020-3001	Health/Background Services	96	159	364	250	250	897	750	750
071020-3005	Maintenance Service Contract	249			700	700		700	700
071020-3006	Printing & Binding	2,644	2,865	728	2,500	2,500	491	2,000	2,000
071020-3007	Advertising	1,122	2,939	468	3,500	3,500	2,964	3,500	3,500
071020-3016	Contracted Services	2,000	4,755	2,735	5,000	5,000	2,500	5,000	4,000
071020-3017	Contracted Umpires	4,380	7,408	8,920	10,800	10,800	17,125	14,600	13,000
071020-3018	Contracted Field Maintenance	4,060	5,278	16,851	12,000	12,000	8,373	12,000	12,000
071020-3019	VBRRT - Blue Ridge Rail Trai	10,521	10,621	18,131	12,000	12,000	14,293	14,000	14,000
071020-3020	Blue Ridge Tunnel Trail Main	16,648	33,016	33,339	35,000	35,000	35,419	35,000	35,000
071020-3021	Target Grant - Youth Soccer								
071020-3022	Baseball Donation Account								
071020-3023	Parks & Rec Special Events			1,637			2,115		
071020-5100	Electrical Svcs (field light	1,261	1,615	1,459	2,000	2,000	1,548	2,000	1,700
071020-5201	Postal Services	125	114	120	200	200	120	200	200
071020-5203	Telecommunications	16	33	61	1,500	1,500	41	1,500	500
071020-5401	Office Supplies	1,758	257	1,717	800	800	615	800	800
071020-5407	Maintenance Supplies	2,554	7,339	8,668	5,000	5,000	6,448	8,000	8,000
071020-5410	Outdoor Recreation		117						
071020-5411	Recreation Programming								
071020-5412	Educational & Recreational S	18,362	32,945	32,420	30,000	30,000	36,506	30,000	30,000
071020-5413	Concession Supplies								
071020-5422	Special Projects		2,499						
071020-5501	Travel(Mileage)		55		250	250	122	250	250
071020-5503	Travel(Subsistence & Lodging	677	1,263	1,513	1,900	1,900	1,257	2,000	2,000
071020-5504	Travel(Convention & Educatio		946	1,550	1,500	1,500	1,154	1,500	1,500
071020-5801	Dues and Memberships	200	200	200	900	900	200	800	800
071020-7001	Machinery & Equipment			3,295					
071020-7007	MyRec Rec Management Softwar	2,995	3,295		3,295	3,295	3,295	3,295	3,295
071020-8003	VOF Public Access Grant- Roc			1,920	10,000	27,000	17,000	17,000	17,000
071020-8004	Forest Sustainability Fund S					95,321	25,000	70,321	70,321
	--TOTAL DEPARTMENT--	232,708	286,197	331,898	360,283	472,604	372,152	443,617	439,717
	PARKS & RECREATION	232,708	286,197	331,898	360,283	472,604	372,152	443,617	439,717

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GENERAL FUND EXPENDITURES

	FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED	2025/06	DEPT	ADMIN	ADOPTED
	EXPENSE	EXPENSE	EXPENSE	FY/2025	FY/2025	ACTUAL	FY/2026	FY/2026	FY/2026
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
081000	PLANNING & COMMUNITY DEVELOP								
081010	***PLANNING***								
081010-1001	Salaries & Wages	115,007	120,757	141,265	143,494	119,872	147,799	147,799	147,799
081010-1002	Overtime	1,956	3,375	2,573	3,500	510	3,500	3,500	3,500
081010-1003	Part-time Salaries								
081010-1004	New Position-Planner								
081010-1011	Remuneration-Planning Commis	5,270	6,075	3,525	4,050	4,950	6,300	6,300	6,300
081010-1012	Remuneration-Zoning Board	300	225	675	900		1,350	900	900
081010-2001	FICA	8,916	9,396	10,738	11,245	8,921	11,574	11,574	11,574
081010-2002	Retirement - VRS				15,454	15,454	15,918	15,918	15,918
081010-2005	Hospital/Medical Plans	18,900	19,110	21,522	21,420	18,054	22,644	22,644	22,644
081010-2006	Group Insurance	1,541	1,618	1,907	1,923	1,454	1,744	1,744	1,744
081010-2009	Hybrid Disability VLDP	955	1,026	1,210	1,062	912	1,094	1,094	1,094
081010-2011	Worker's Compensation	2,330	1,695	2,283	2,759	2,695	2,695	2,695	2,695
081010-2013	VRS Retirement Hybrid Plan	13,698	13,851	16,324	3,587	15,356	5,173	5,173	5,173
081010-3000	Professional Services-BZA Le								
081010-3001	Professional Service-BZA Tec								
081010-3002	Professional Service TJPDC					71			
081010-3003	Professional Services-Other								
081010-3005	Maint.Contracts	6,853	4,987	4,268	5,000	5,046	6,000	6,000	6,000
081010-3006	Printing & Binding	644	953		1,000	752	1,000	1,000	1,000
081010-3007	Advertising	4,054	4,595	3,296	4,500	1,817	4,500	4,500	4,500
081010-5201	Postal Services	1,264	697	828	1,600	598	1,600	1,200	1,200
081010-5203	Telecommunications	12	38	73	50	30	50	50	50
081010-5401	Office Supplies	1,484	970	1,830	1,500	1,397	1,500	1,500	1,500
081010-5411	Books & Subscriptions	315		120	500	443	500	500	500
081010-5501	Travel (Mileage)	996	1,583	1,014	1,500	1,315	1,500	1,500	1,500
081010-5503	Travel (Subsistence & Lodgin	2,091	2,109	1,693	2,200	1,265	2,500	2,500	2,500
081010-5504	Travel (Convention & Educati	825	337		800	1,150	800	800	800
081010-5505	Training	2,220	1,795	1,852	2,200	2,525	2,200	2,200	2,200
081010-5650	Th.Jefferson Planning Distri								
081010-5801	Dues & Assoc. Memberships	668	500	642	750	822	750	750	750
081010-7002	Furniture & Fixtures								
081010-7007	Computer Equipment								
081010-7050	Junkyard Cleanup Grant Progr				5,000	5,000			
	--TOTAL DEPARTMENT--	190,299	195,692	217,638	235,994	189,955	242,691	241,841	241,841
081020	***TOURISM/ECONOMIC DEVELOPM								
081020-1001	Salaries and Wages	132,128	138,796	148,135	149,355	166,860	156,565	156,565	156,565
081020-1003	Part Time Salaries-Tourism	51,981	69,350	83,850	83,694	86,725	87,050	87,050	87,050
081020-1004	New FT Assist Dir Special Pr				82,417	82,417	60,976	60,976	60,976
081020-2001	FICA	14,091	15,916	17,752	17,828	19,433	23,301	23,301	23,301
081020-2002	Retirement-VRS	15,908	15,913	16,991	16,086	16,862	23,429	23,429	23,429
081020-2005	Hospital/Medical Plans	16,728	16,880	18,696	18,552	21,970	30,420	30,420	30,420
081020-2006	Group Insurance	1,770	1,859	1,985	2,001	1,919	2,567	2,567	2,567
081020-2009	Hybrid Disability VLDP					45	451	451	451
081020-2011	Worker's Compensation	2,601	2,191	2,930	2,173	5,199	5,199	5,199	5,199
081020-2013	VRS Retirement Hybrid Plan					758	2,134	2,134	2,134
081020-3002	Professional Services	800	2,044	596					

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GENERAL FUND EXPENDITURES

	FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED	2025/06	DEPT	ADMIN	ADOPTED
	EXPENSE	EXPENSE	EXPENSE	FY/2025	FY/2025	ACTUAL	FY/2026	FY/2026	FY/2026
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
***TOURISM/ECONOMIC DEVELOPM									
081020-3004	Trail Marketing Plan (CDBG)								
081020-3005	Maintenance Service Contract	954	1,554	1,714	2,700	2,700	2,864	2,700	2,700
081020-3006	Printing & Binding	47,550	39,399	28,441	42,000	42,000	41,203	42,000	42,000
081020-3007	Advertising	43,104	54,683	40,892	63,000	63,000	50,216	63,000	63,000
081020-3010	Printing-Reimbursible by Rev					11,515			
081020-3012	Economic Development Incenti								
081020-5201	Postal Services	3,360	3,252	2,226	4,500	4,500	2,466	4,500	4,500
081020-5203	Telecommunications	7,406	8,591	12,153	15,000	15,000	16,729	18,500	18,500
081020-5401	Office Supplies	2,099	2,713	1,771	5,500	5,500	2,220	5,500	5,500
081020-5402	Inventory for Resale	239							
081020-5403	Sales Tax	24	5	5					
081020-5411	Books & Subscriptions	731	878	822	1,200	1,200	963	1,200	1,200
081020-5419	Photography		267	163	1,000	1,000	3,350	1,000	1,000
081020-5420	50 Yrs of Love Marketing								
081020-5501	Travel (Mileage)			100	100	15	100	100	100
081020-5503	Travel (Subsistence & Lodgin								
081020-5504	Travel (Convention & Educati	3,173	2,158	5,605	3,500	3,500	8,690	3,500	3,500
081020-5801	Dues & Assoc. Memberships	2,474	2,203	2,724	2,000	2,000	2,968	2,500	2,500
081020-7002	Furniture & Fixtures			400	400	31	400	400	400
081020-7007	Computer Equipment		233	500	500	1,690			
081020-7050	USDA Cider Apple Grant								
081020-7051	USDA Cider Apple Cost Share								
081020-7055	GO VA Wine Implementation Gr				26,000	26,000			
081020-7056	GO VA Wine Industry Grnt 23-			30,000	93,000	93,000			
081020-7057	VTC Mkt Lev#0323-0110 Eat.Dr			20,000					
081020-7058	VTC DMO Drive Outdoor #23-10		19,996						
081020-7059	VTC DMO Marketing #0323-0013			20,000					
081020-7060	Virginia Tourism Marketing G								
081020-7061	VTC Drive Tourism+ #25-119 G								
081020-7062	VTC Drive Tourism 2.0 Grant		10,000						
081020-7063	VTC ARPA Tourism Recovery Gr	60,500	141,500	42,650					
081020-7064	VTC DMO Marketing Grant -#03	2,857	20,142						
081020-7065	DHCD VA Main Street Grant (C	10,500							
081020-7066	DHCD Community Business Laun		56,250						
081020-7067	VTC DMO Stars & Spurs #0324-			18,000					
081020-7070	Virginia Wine Board #26-33 G								
	--TOTAL DEPARTMENT--	420,978	626,773	518,101	513,506	632,506	583,691	536,492	536,992
*** ECONOMIC DEVELOPMENT ***									
081050	Part-Time Salaries & FICA								
081050-1003	AFID Infrastructure Grant (E		12,500	2,743	12,500	19,757	8,242		
081050-3010	AFID Infrastucture Grant - 0		25,000	25,000					
081050-3011	Nellysford Master Plan								
081050-3160	Shipman Historic District DH			7,500	7,500	7,500			
081050-5895	--TOTAL DEPARTMENT--		37,500	35,243	20,000	27,257	15,742		
	PLANNING & COMMUNITY DEVELO	611,277	859,965	770,982	769,500	901,490	789,388	779,183	778,833

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GENERAL FUND EXPENDITURES

	FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED	2025/06	DEPT	ADMIN	ADOPTED
	EXPENSE	EXPENSE	EXPENSE	FY/2025	FY/2025	ACTUAL	FY/2026	FY/2026	FY/2026
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
082000	ENVIRONMENTAL MANAGEMENT								
082030	***SOIL & WATER CONSERV. BOA								
082030-5604	T. Jefferson Soil & Water	33,075	34,067	34,067	35,089	35,089	35,089	36,142	36,142
	--TOTAL DEPARTMENT--	<u>33,075</u>	<u>34,067</u>	<u>34,067</u>	<u>35,089</u>	<u>35,089</u>	<u>35,089</u>	<u>36,142</u>	<u>36,142</u>
082050	***LITTER CONTROL***								
082050-6008	Anti-Litter Activities				11,490				
	--TOTAL DEPARTMENT--				<u>11,490</u>				
	ENVIRONMENTAL MANAGEMENT	<u>33,075</u>	<u>34,067</u>	<u>34,067</u>	<u>35,089</u>	<u>46,579</u>	<u>35,089</u>	<u>36,142</u>	<u>36,142</u>
083000	VA COOPERATIVE EXTENSION								
083010	***VA COOPERATIVE EXTENSION								
083010-1001	Salaries & Wages	15,329	38,015	41,125	40,377	40,377	31,872	45,215	45,215
083010-2002	Retirement-VRS	5,411	12,332	13,451	14,939	14,939	11,298	16,729	16,729
083010-5203	Telecommunications	1,062	1,059	1,218	1,100	1,100	986	1,100	1,100
083010-5412	Educational & Recreational S		784	658	800	800	892	800	800
	--TOTAL DEPARTMENT--	<u>21,802</u>	<u>52,190</u>	<u>56,452</u>	<u>57,216</u>	<u>57,216</u>	<u>45,048</u>	<u>63,844</u>	<u>63,844</u>
	VA COOPERATIVE EXTENSION	<u>21,802</u>	<u>52,190</u>	<u>56,452</u>	<u>57,216</u>	<u>57,216</u>	<u>45,048</u>	<u>63,844</u>	<u>63,844</u>
091000	NON-DEPARTMENTAL								
091030	***NON-DEPARTMENTAL***								
091030-2001	Non-departmental FICA Tax/Be								
091030-5201	Non-departmental postage (UP	1,768	1,526	1,598	1,773	1,773	1,886	1,773	1,773
091030-5202	Opioid Remediation			8,184	47,699	65,019	32,422	47,699	47,699
091030-5604	Dolly Parton Imagination Lib					1,000	1,000		
091030-5605	Regional Library	341,909	345,866	359,750	382,965	382,965	382,515	413,914	413,914
091030-5606	T.J. EMS Council	10,000	10,000	10,000	10,000	10,000	10,000		
091030-5607	JABA	101,500	101,500	106,575	111,904	111,904	111,904	111,904	111,904
091030-5608	Colleen Debt Service	50,000	49,946	50,000	50,000	50,000	50,000	50,000	50,000
091030-5609	Fire Protection - Misc.	156,000	156,000	156,000	156,000	156,000	156,000	156,000	156,000
091030-5610	CORONAVIRUS(COVID-19)EXPENSE	9,451							
091030-5611	JAUNT	67,176	67,176	80,672	90,179	90,179	90,179	88,840	88,840
091030-5612	MACAA	31,410	31,410	36,000	36,000	36,000	36,000	55,000	30,000
091030-5613	Shelter for Help	8,160	8,500	8,926	8,926	8,926	8,926	9,372	9,372
091030-5614	COVID-19 Municipal Utility G	32,387							
091030-5615	Worker's Compensation Increa	5,518	4,415	7,291	15,669		3,969	15,669	15,669
091030-5616	Employee Benefits	860	153,923	15,743	383,180	23,888	2,895	396,243	396,243
091030-5617	Misc. Contributions	8,810	22,457	34,850	14,500	26,500	27,338	14,500	14,500
091030-5618	Reimbursable Items	55-	1,369-	6	250	250	2	250	250
091030-5619	American Rescue Plan Act Exp	5,000			128,138	128,138		128,138	128,138
091030-5620	Sexual Assault Resource Agen								
091030-5621	Sturt Property Expenditures								
091030-5622	Foothills Child Advocacy Cen	4,000	4,000	2,500	9,255	11,755	11,755	10,000	10,000

FUND #-100

GENERAL FUND EXPENDITURES

		FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED	2025/06	DEPT	ADMIN	ADOPTED
		EXPENSE	EXPENSE	EXPENSE	FY/2025	FY/2025	ACTUAL	FY/2026	FY/2026	FY/2026
					BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
	NON-DEPARTMENTAL									
091030-5623	OAR/Jefferson Area Comm Corr	8,129	11,975	16,134	12,907	12,907	12,907	15,366	15,366	15,366
091030-5624	NCSA Special Projects (Fee W		70,194							
091030-5625	Fleetwood Community Ctr Roof		50,000							
091030-5626	Local Asst Tribal Consistenc				100,000	100,000		100,000	100,000	100,000
091030-5627	VA Career Works-Piedmont Reg							2,942	2,942	2,942
091030-5629	NC Economic Development Auth	3,100	3,100	3,100	3,100	3,100	3,100	8,100	8,100	8,100
091030-5630	Blue Ridge Railway Trail									
091030-5631	Central Virginia Partneship	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
091030-5632	Rockfish Valley Community Ce									
091030-5637	NCCDF Family Assistance Prog								25,000	25,000
091030-5638	Nelson County Community Dev.	55,729	69,661	69,661	69,661	69,661	69,661	69,661	69,661	69,661
091030-5639	NCCDF - NCHS House Project							25,000	25,000	25,000
091030-5641	Community Investment Collabo	4,000	4,000	9,500	8,708	8,708	8,708	8,976	8,976	8,976
091030-5642	Nelson County Chamber of Com									
091030-5643	CASA of Central Virginia	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500
091030-5644	Gladstone Senior Center Meal	8,254	9,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
091030-5645	Rockfish Senior Center Meals			12,300	12,367	12,367	12,367	12,367	12,367	12,367
091030-5646	Schuyler Senior Center Meals									
091030-5647	Other Senior Center Contribu									
091030-5648	Va. Institute of Gov't	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
091030-5652	Wintergreen Performing Arts	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000
091030-5655	Retiree Supplement	16,508	17,184	18,363	20,022	20,022	19,970	20,022	20,022	20,022
091030-5656	Habitat for Humanity- Piedmo		2,500	1,250	2,500	3,750	3,750	2,500	2,500	2,500
091030-5657	Community Center Tax Refunds	18,017	22,832	20,838	19,497	19,497		19,497	19,497	19,497
091030-5659	VA BlueRidge Railway Trail F		10,000							
091030-5665	Blue Ridge Tunnel(TEA-21)	81,050								
091030-5669	Nelson Heritage Center			200,000						
091030-5670	Vietnam War & Conflicts Foun		250,000							
091030-5671	BRMC-Latino Outreach									
091030-5680	Cover the Caboose					21,230				
091030-5685	TJ Planning District Commiss	22,960	20,412	25,182	20,912	30,912	30,912	21,267	21,267	21,267
091030-5686	TJPDC-VDOT Safe Streets Gran			21,389						
091030-5690	Crozet Tunnel Foundation									
091030-5695	Rt 250 Afton Overlook Improv	2,345	3,320		1,500	1,500		1,500	1,500	1,500
091030-5700	Humane Society of Nelson Cou									
091030-5705	Jefferson Area CHIP									
091030-5710	Wild Rose Solar Project									
	--TOTAL DEPARTMENT--	1,077,486	1,523,028	1,314,312	1,756,112	1,446,451	1,126,666	1,845,000	1,845,000	1,845,000
	CAPITAL OUTLAY									
091050										
091050-1001	Convenience Center Container							30,700	30,700	30,700
091050-1002	UPS Battery Replacement (IT)	10,277								
091050-1003	Sheriff Dept Power DMS Softw		16,000	12,804						
091050-1004	911 NICE Call Recorder Upgra	34,578								
091050-1005	ECC UPS Replacement (E911)			59,359						
091050-1006	Tower UPS Replacements			83,667						
091050-1007	Replace Trimble GPS Units			12,592						
091050-2001	Short Term Rental System							40,000	40,000	40,000

FUND #-100

GENERAL FUND EXPENDITURES

		FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED	2025/06	DEPT	ADMIN	ADOPTED
		EXPENSE	EXPENSE	EXPENSE	FY/2025	FY/2025	ACTUAL	FY/2026	FY/2026	FY/2026
					BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
	CAPITAL OUTLAY									
091050-2002	Firewall Upgrade (IT)	4,500								
091050-7001	Lg Format Printer/Scanner (B			10,106						
091050-7002	EMS Knox Boxes						4,167			
091050-7005	McGinnis Bldg. Structural Re	9,380						115,650		
091050-7006	Compactor Replacement							43,000	43,000	43,000
091050-7007	Architectural Partners CH Te	2,790								
091050-7008	Courthouse Tree Removal Serv			17,110						
091050-7010	Elementary Schools Study									
091050-7011	Lovington Revitalization Pl									
091050-7012	Electoral Bd-Transport/Stora							18,900		
091050-7013	Registrar VDEM Grant Improve					40,820	21,719			
091050-7014	Polling Precincts ADA Upgrad			20,532						
091050-7015	Fire Control Panel in Courth							30,000	30,000	30,000
091050-7016	Registrar Office Renovation-		5,975							
091050-7017	Transfer Station Tipping Flo				260,000	260,000	39,628	234,592	234,592	234,592
091050-7018	Voting Machine Replacement (				151,200	151,200	156,740			
091050-7019	Electronic Pollbook Replacem		42,125							
091050-7020	FY22 Compensation Study	6,345	15,862	9,518						
091050-7021	Courthouse Complex Repairs/P		24,410							
091050-7022	Courthouse Camera Replacemen	1,407								
091050-7023	Comprehensive Plan & Zoning	15,623	100,074	50,757		143,556	65,172	48,556	48,556	48,556
091050-7024	Courthouse Elevator Repair						16,145			
091050-7025	Website Development & Upgrad		16,400	3,000						
091050-7026	Telephone System Upgrade							162,000	162,000	162,000
091050-7027	IT Network Penetration Testi		5,415	12,870	21,000	21,000	12,207			
091050-7028	Tye River Bridge Deck Repair		22,480							
091050-7029	IBM AS400 Server Replacement	44,858								
091050-7030	Treasurer's Online Records A		8,000							
091050-7031	CC Clerk's Deedbook Room Cle									
091050-7032	AP Conceptual Design DSS Bui	3,497								
091050-7033	Microwave Batteries DCPlant				98,850	98,850				
091050-7035	Replace CAD/Mapping Workstat				6,000	6,000	9,058			
091050-7050	Phone System Configuration (				10,000	10,000		10,000	10,000	10,000
091050-7060	Wireless Internet Access Exp							26,100	26,100	26,100
091050-7061	ECC Drone Program							27,089		
091050-7072	AP BOS CIP Strategic Plannin	3,367								
091050-7073	Sturt Park Development	2,680		528	71,600	71,600		61,600	61,600	61,600
091050-7074	MP Services -Former Larkin P		16,200	19,800						
091050-7075	Water&Sewer Capacity Study-L			13,560			11,592			
091050-7076	UPS Battery Replacement DK &									
091050-7077	Radio System Upgrade									
091050-7078	Sheriff Vehicles & Equipment	195,364	241,778	219,074	421,776	455,770	420,811	260,484	260,484	260,484
091050-7080	Motor Pool Vehicle							40,000	40,000	40,000
091050-7081	2 Maintenance Trucks		138,834							
091050-7082	Maintenance Dump Truck									
091050-7084	ECC First Response Vehicle						45,409	71,527	61,339	61,339
091050-7085	Emergency Services Vehicles	191,008	215,335	426,316	391,511	391,511	156,928	379,000	379,000	379,000
091050-7089	PAR-Agricultural Center(Amh/	28,526	30,766							

FUND #-100	GENERAL FUND EXPENDITURES									
		FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED	2025/06	DEPT	ADMIN	ADOPTED
		EXPENSE	EXPENSE	EXPENSE	FY/2025	FY/2025	ACTUAL	FY/2026	FY/2026	FY/2026
					BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
	CAPITAL OUTLAY									
091050-7090	Business Park Study	63,050								
091050-7091	Recreation Center Study	22,110								
091050-7092	Radio Subscriber Upgrade & I	191,256		1,421,425						
091050-7093	Radio - Improve Wintergreen				196,000	196,000				
091050-7095	Anim Shelt Roof Rplc,Gutters						43,765			
091050-7096	Property Acquisition (Larkin	70,886	2,489,557							
091050-7097	Heritage Center Water System	3,536	1,673				1,037			
091050-7098	Asphalt Repair-Crthse & Conv							86,000	86,000	86,000
091050-7099	Courthouse Roof Repair									
091050-7100	TAP-VDOT-Sidewalks					75,600		212,248	212,248	212,248
091050-7102	VACORP Deductible-Legal Defe			140						
091050-7105	Solid Waste Roll-Off Truck		251,510							
091050-7106	Metasys Bldg Automation Sys							17,600	17,600	17,600
091050-7107	Courthouse Network Switch Up							30,000	30,000	30,000
091050-7108	Remote Site Network Switch R							32,500	32,500	32,500
091050-7109	Bucks Elbow Tower Equip Relo		41,905							
091050-7110	NG 911 Costs			1,500						
091050-7111	VESTA 911 Upgrade for NG911			59,436						
091050-7112	911 Call Handling Equipment			154,359						
091050-7115	Fire & Rescue Pagers (Replac							75,000	75,000	75,000
091050-7120	Lovingston Pocket Park							65,000		
091050-7125	Financial Policy Guideline S					31,200				
091050-7130	Parks & Recreation Master Pl									
091050-7135	Phone System Trunk Configura				7,800	7,800				
091050-7140	Dept. of Elect. Security Com		30,000	36,900	36,900	36,900	36,900			
091050-7141	ProVal Migration-SQL Licensi		1,723							
091050-7145	Starlink Wanderer Pro							9,190		
091050-7150	IT Network Event Logging Sol				12,000	12,000	12,888			
091050-7155	JCI Support-Migrat to New SS							11,000	11,000	11,000
091050-7156	IT Network Server Replacemen				30,000	30,000	19,363			
091050-7157	Animal Control Firearms/Tran									
091050-7158	Animal Control Livestock Tra		15,315							
091050-7160	Contingency Plan & Syst Secu							15,000	15,000	15,000
091050-7164	Circuit Court A/V Replacemen				18,000	18,000		12,000	12,000	12,000
091050-7165	CAD and RMS Server Replaceme							60,000	60,000	60,000
091050-7166	E911 Microwave Network Upgra		120,045	375,077	292,900	292,900	75,026			
091050-7170	Animal Shelter Addition							25,920		
091050-7173	Animal Shelter Repairs/Upgra							156,729	156,729	156,729
091050-7174	Callohill Drive Property Pur					90,047	90,047			
091050-7175	BRT Security Gates							45,000		
091050-7176	BRT Bathroom Facility							90,000		
091050-7180	Generator Upgrade (Rockfish	74,893								
091050-7185	Animal Control Truck		103,954	5,377				51,000		
091050-9999	Public Safety Radio Project									
	--TOTAL DEPARTMENT--	979,931	3,955,336	3,025,807	2,025,537	2,440,754	1,238,602	2,593,385	2,135,448	2,135,448
	NON-DEPARTMENTAL	2,057,417	5,478,364	4,340,119	3,781,649	3,887,205	2,365,268	4,438,385	3,980,448	3,980,448

FUND #-100

GENERAL FUND EXPENDITURES

	FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED	2025/06	DEPT	ADMIN	ADOPTED
	EXPENSE	EXPENSE	EXPENSE	FY/2025	FY/2025	ACTUAL	FY/2026	FY/2026	FY/2026
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
092000	REVENUE REFUNDS SUSPENSE ACC								
092010	***GENERAL FUND REFUNDS***								
092010-9201	Refunds	11,997	27,558	15,575	25,000	23,921	25,000	25,000	25,000
092010-9204	Refunds (Proration)	5,882	5,106	4,121	5,000	8,030	5,000	5,000	5,000
092010-9210	Refunds (Primary Fees)					144			
092010-9215	Refunds (Revenue Recovery)	597	2,726	2,035	2,000	6,529	2,000	2,000	2,000
	--TOTAL DEPARTMENT--	18,476	35,390	21,731	32,000	38,624	32,000	32,000	32,000
	REVENUE REFUNDS SUSPENSE AC	18,476	35,390	21,731	32,000	38,624	32,000	32,000	32,000
093100	***TRANSFERS***								
093100-0121	Transfers to Emerg.Serv. Loa								
093100-9101	Transfer to Reassessment Fun	85,000	85,000	100,000	100,000	100,000			
093100-9110	Transfer to Capital Fund								
093100-9114	Transfer to Broadband Fund								
093100-9201	Transfer to VPA Fund	2,143,322	1,590,126	2,111,079	2,111,235	2,111,235	2,111,235	2,111,235	2,111,235
093100-9202	Transfer to School (Nursing	164,935	164,935	164,935	164,935	164,935	164,935	164,935	164,935
093100-9203	Transfer to School Fund-Oper	15,636,687	15,493,034	22,037,013	18,989,837	19,369,419	20,004,135	19,918,914	19,918,914
093100-9204	Transfer to Debt Service Fun	3,143,087	6,341,318	3,325,284	3,325,284	3,327,405	3,325,284	3,325,284	3,325,284
093100-9205	Transfer to School(Buses)						600,000	600,000	600,000
093100-9206	Transfer to School (Capital)	745,587							
093100-9207	Transfer to Pin.Riv.Water/Se	183,654	76,442		350,000	375,000	350,000		
093100-9208	Transfer to Piney River 3 Pr								
093100-9209	Transfer to Courthouse Proje								
093100-9210	Transfer To Street Light Fun								
093100-9215	Transfer to School (Civil Ri								
093100-9503	Transfer to CDBG Fund								
	--TOTAL DEPARTMENT--	22,017,272	23,750,855	27,723,311	25,041,291	25,456,925	25,420,873	26,205,589	26,120,368
	TRANSFERS	22,017,272	23,750,855	27,723,311	25,041,291	25,456,925	25,420,873	26,205,589	26,120,368
094000	CAPITAL PROJECTS								
094100	***LIBRARY EXPANSION***								
094100-3002	Bond Issuance Expense								
094100-3003	Testing and Inspection Servi								
094100-3140	Architectural Services								
094100-3141	ASA-001 Site Analysis								
094100-3142	ASA-002 Boundary Survey Libr								
094100-3143	ASA-003 Bid Alternate MEP Sp								
094100-3144	ASA-004 Bid Alt Surge Suppre								
094100-3160	Construction Services								
094100-3161	Inspection Services								
094100-7002	Furnishings								
094200	***COUNTY OFFICE BUILDING***								
094200-3002	Bond Issuance Exp (DSS BAN20			43,929					

FUND #-100

GENERAL FUND EXPENDITURES

	FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED	2025/06	DEPT	ADMIN	ADOPTED
	EXPENSE	EXPENSE	EXPENSE	FY/2025	FY/2025	ACTUAL	FY/2026	FY/2026	FY/2026
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
	COUNTY OFFICE BUILDING								
094200-3003	Testing and Inspection Servi		6,293						
094200-3004	Bond Issuance Exp (NCHS BAN2		43,929		43,928				
094200-3140	Architectural Services	96,033	112,641						
094200-3160	Construction Services								
094200-7002	Furnishings								
	--TOTAL DEPARTMENT--	96,033	206,792		43,928				
	CAPITAL PROJECTS	96,033	206,792		43,928				
095100	***LARKIN PROPERTY BAN***								
095100-3002	Bond Issuance Expense	85,261							
	--TOTAL DEPARTMENT--	85,261							
	LARKIN PROPERTY BAN	85,261							
099900	***CONTINGENCY FUND***								
999000	***CONTINGENCY***								
999000-9901	Contingency Reserve (Recurri	24,023		612,438	492,153			85,221	85,221
999000-9905	Contingency Reserve (Non-rec	1,443,276	16,062	662,994	475,120		330,964	330,964	330,964
999000-9910	Reserve-School Resource Offi								
999000-9911	Reserve-School Capital								
	--TOTAL DEPARTMENT--	1,443,276	24,023	1,275,432	967,273		330,964	416,185	416,185
	CONTINGENCY	1,443,276	24,023	1,275,432	967,273		330,964	416,185	416,185
	-TOTAL FOR FUND	39,921,817	46,467,445	50,685,019	49,530,187	52,166,101	48,219,053	51,666,452	51,088,536

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GENERAL FUND REVENUES

	FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED	2025/06	DEPT	ADMIN	ADOPTED
	REVENUE	REVENUE	REVENUE	FY/2025	FY/2025	ACTUAL	FY/2026	FY/2026	FY/2026
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
000999	GENERAL FUND REVENUES								
001000	REVENUE FROM LOCAL SOURCES								
001100	GENERAL PROPERTY TAXES								
001101	***REAL ESTATE TAXES***								
001101-0003	2000 Real Estate Taxes						_____	_____	
001101-0004	1999 Real Estate Taxes						_____	_____	
001101-0005	1998 Real Estate Taxes						_____	_____	
001101-0006	1997 Real Estate Taxes						_____	_____	
001101-0007	1996 Real Estate Taxes						_____	_____	
001101-0008	1995 Real Estate Taxes						_____	_____	
001101-0009	1994 Real Estate Taxes						_____	_____	
001101-0010	1993 Real Estate Taxes						_____	_____	
001101-0020	1992 Real Estate Taxes						_____	_____	
001101-0021	1991 Real Estate Taxes						_____	_____	
001101-0022	1990 Real Estate Taxes						_____	_____	
001101-0030	Land Redemptions						_____	_____	
001101-0031	Land Redemptions-Interest						_____	_____	
001101-0040	Rollback Taxes						_____	_____	
001101-1000	2000 Real Estate Taxes FH						_____	_____	
001101-1001	2001 Real Estate Taxes FH						_____	_____	
001101-1002	2002 Real Estate Taxes FH						_____	_____	
001101-1003	2003 Real Estate Taxes FH						_____	_____	
001101-1004	2004 Real Estate Taxes FH						_____	_____	
001101-1005	2005 Real Estate Taxes FH						_____	_____	
001101-1006	2006 Real Estate Taxes FH						_____	_____	
001101-1007	2007 Real Estate Taxes FH						_____	_____	
001101-1008	2008 Real Estate Taxes FH						_____	_____	
001101-1009	2009 Real Estate Taxes FH						_____	_____	
001101-1010	2010 Real Estate Taxes FH						_____	_____	
001101-1011	2011 Real Estate Taxes FH						_____	_____	
001101-1012	2012 Real Estate Taxes FH						_____	_____	
001101-1013	2013 Real Estate Taxes FH						_____	_____	
001101-1014	2014 Real Estate Taxes FH						_____	_____	
001101-1015	2015 Real Estate Taxes FH						_____	_____	
001101-1016	2016 Real Estate Taxes FH						_____	_____	
001101-1017	2017 Real Estate Taxes FH						_____	_____	
001101-1018	2018 Real Estate Taxes FH						_____	_____	
001101-1019	2019 Real Estate Taxes FH						_____	_____	
001101-1020	2020 Real Estate Taxes FH						_____	_____	
001101-1021	2021 Real Estate Taxes FH						_____	_____	
001101-1022	2022 Real Estate Taxes FH						_____	_____	
001101-1023	2023 Real Estate Taxes FH						_____	_____	
001101-1024	2024 Real Estate Taxes FH						_____	_____	
001101-1025	2025 Real Estate Taxes FH						_____	_____	
001101-1026	2026 Real Estate Taxes FH						10,736,502-	10,736,502-	10,736,502-
001101-2000	2000 Real Estate Taxes SH						_____	_____	
001101-2001	2001 Real Estate Taxes SH						_____	_____	
001101-2002	2002 Real EState Taxes SH						_____	_____	
001101-2003	2003 Real Estate Taxes SH						_____	_____	

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

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GENERAL FUND REVENUES

		FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED	2025/06	DEPT	ADMIN	ADOPTED
		REVENUE	REVENUE	REVENUE	FY/2025	FY/2025	ACTUAL	FY/2026	FY/2026	FY/2026
					BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
	PUBLIC SERVICE TAX									
001102-0039	Public Service - 2018							_____	_____	
001102-0040	Public Service-2019							_____	_____	
001102-0041	Public Service-2020	8,482-						_____	_____	
001102-0042	Public Service 2021	1,088,983-						_____	_____	
001102-0043	Public Service 2022		1,107,299-					_____	_____	
001102-0044	Public Service 2023			948,049-				_____	_____	
001102-0045	Public Service 2024				1,008,000-	1,008,000-	1,058,861-	_____	_____	
001102-0046	Public Service 2025							1,058,861-	1,058,861-	1,058,861-
	--TOTAL DEPARTMENT--	1,097,465-	1,107,299-	948,049-	1,008,000-	1,008,000-	1,058,861-	1,058,861-	1,058,861-	1,058,861-
001103	***PERSONAL PROPERTY TAXES**									
001103-0001	C/W Reimbursement Received	1,708,030-	1,708,030-	1,708,030-	1,708,030-	1,708,030-	1,708,030-	1,708,030-	1,708,030-	1,708,030-
001103-0003	2000 Personal Property Taxes							_____	_____	
001103-0004	1999 Personal Property Taxes							_____	_____	
001103-0005	1998 Personal Property Taxes							_____	_____	
001103-0006	1997 Personal Property Taxes							_____	_____	
001103-0007	1996 Personal Property Taxes							_____	_____	
001103-0008	1995 Personal Property Taxes							_____	_____	
001103-0009	1994 Personal Property Taxes							_____	_____	
001103-0010	2003 Personal Property Taxes							_____	_____	
001103-0020	2002 Personal Property Taxes							_____	_____	
001103-0021	2001 Personal Property taxes							_____	_____	
001103-0022	2001 Mobile Home Tax							_____	_____	
001103-0023	2000 Mobile Home Tax							_____	_____	
001103-0024	1999 Mobile Home Tax							_____	_____	
001103-0025	1998 Mobile Home Tax							_____	_____	
001103-0026	1997 Mobile Home Tax							_____	_____	
001103-0027	1996 Mobile Home Tax							_____	_____	
001103-0028	1995 Mobile Home Tax							_____	_____	
001103-0029	1994 Mobile Home Tax							_____	_____	
001103-0034	2002 Mobile Home Tax							_____	_____	
001103-0035	2003 Mobile Home Tax							_____	_____	
001103-1011	Personal Property Tax 2004FH							_____	_____	
001103-1012	Personal Property Tax 2005FH							_____	_____	
001103-1013	Personal Property Tax 2006FH							_____	_____	
001103-1014	2007 Personal Property Tax F							_____	_____	
001103-1015	Personal Property Tax FH 200							_____	_____	
001103-1016	Personal Property FH 2009							_____	_____	
001103-1017	Personal Property FH 2010	3-						_____	_____	
001103-1018	Personal Property FH 2011	3-						_____	_____	
001103-1019	Personal Property FH 2012	3-	45-					_____	_____	
001103-1020	Personal Property FH 2013	3-						_____	_____	
001103-1021	Personal Property FH 2014							_____	_____	
001103-1022	Personal Property FH 2015							_____	_____	
001103-1023	Personal Property FH 2016	138-						_____	_____	
001103-1024	Personal Property FH 2017	372-	336-					_____	_____	
001103-1025	Personal Property FH 2018	2,783-	956-	77-				_____	_____	
001103-1026	Personal Property FH 2018							_____	_____	

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GENERAL FUND REVENUES

		FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED	2025/06	DEPT	ADMIN	ADOPTED
		REVENUE	REVENUE	REVENUE	FY/2025	FY/2025	ACTUAL	FY/2026	FY/2026	FY/2026
					BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
	***PERSONAL PROPERTY TAXES**									
001103-1027	Personal Property FH 2019	7,635-	2,268-	1,872-			123-			
001103-1028	Personal Property FH 2020									
001103-1029	Personal Property FH 2021	405,270-	39,586-	8,860-			3,224-			
001103-1030	Personal Property FH 2022	1,841,865-	419,388-	44,911-			8,060-			
001103-1031	Personal Property FH 2023		1,683,462-	360,527-			44,274-			
001103-1032	Personal Property FH 2024			1,601,979-			369,216-			
001103-1033	Personal Property FH 2025				1,936,844-	1,936,844-	1,731,143-	379,460-	379,460-	379,460-
001103-1034	Personal Property FH 2026							1,743,505-	1,743,505-	1,743,505-
001103-1036	Mobile Home Tax FH - 2004									
001103-1037	Mobile Home Tax FH - 2005									
001103-1038	Mobile Home Tax FH - 2006									
001103-1039	Mobile Home Tax FH - 2007									
001103-1040	Mobile Home Tax FH - 2008									
001103-1041	Mobile Home Tax FH - 2009									
001103-1042	Mobile Home Tax FH - 2010									
001103-1043	Mobile Home Tax FH - 2011									
001103-1044	Mobile Home Tax FH - 2012									
001103-1045	Mobile Home Tax FH - 2013									
001103-1046	Mobile Home Tax FH - 2014									
001103-1047	Mobile Home Tax FH - 2015									
001103-1048	Mobile Home Tax FH - 2016									
001103-1049	Mobile Home Tax FH - 2017	55-								
001103-1050	Mobile Home Tax FH - 2018	45-	51-	206-						
001103-1051	Mobile Home Tax FH - 2019	89-	129-	225-			19-			
001103-1052	Mobile Home Tax FH - 2020	292-	175-	245-			82-			
001103-1053	Mobile Home Tax FH - 2021	3,110-	354-	363-			161-			
001103-1054	Mobile Home Tax FH - 2022	11,552-	2,759-	522-			207-			
001103-1055	Mobile Home Tax FH - 2023		12,545-	3,004-			585-			
001103-1056	Mobile Home Tax FH - 2024			12,786-			2,963-			
001103-1057	Mobile Home Tax FH- 2025						12,738-	13,000-	13,000-	13,000-
001103-1058	Mobile Home Tax FH - 2026									
001103-2011	Personal Property SH 2004									
001103-2012	Personal Property SH 2005									
001103-2013	Personal Property SH 2006									
001103-2014	Personal Property SH 2007									
001103-2015	Personal Property SH 2008									
001103-2016	Personal Property SH 2009									
001103-2017	Personal Property SH 2010	3-								
001103-2018	Personal Property SH 2011	3-	24-							
001103-2019	Personal Property SH 2012	3-	45-							
001103-2020	Personal Property SH 2013	3-								
001103-2021	Personal Property SH 2014									
001103-2022	Personal Property SH 2015									
001103-2023	Personal Property SH 2016	67-								
001103-2024	Personal Property SH 2017	1,481-	101-							
001103-2025	Personal Property SH 2018	5,062-	1,870-	386-						
001103-2027	Personal Property SH 2019	11,379-	4,618-	2,340-			87-			
001103-2028	Personal Property SH 2020	95,177-	12,558-	4,558-			1,259-			

001104	***MACHINERY AND TOOLS TAX**		
001104-0002	2001 Machinery & Tools		
001104-0003	2000 Machinery & Tools		
001104-0004	1999 Machinery & Tools		
001104-0005	1998 Machinery & Tools		
001104-0006	1997 Machinery & Tools		
001104-0007	1996 Machinery & Tools		
001104-0008	1995 Machinery & Tools		
001104-0009	1994 Machinery & Tools		
001104-0010	1993 Machinery & Tools		
001104-0023	2002 Machinery & Tools		
001104-0024	2003 Machinery & Tools		
001104-1025	2004 Machinery & Tools FH		
001104-1027	2005 Machinery & Tools FH		
001104-1028	2006 Machinery & Tools FH		
001104-1029	2007 Machinery & Tools FH		
001104-1030	2008 Machinery & Tools FH		
001104-1031	2009 Machinery & Tools FH		
001104-1032	2010 Machinery & Tools FH		

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GENERAL FUND REVENUES

		<u>FY/2022</u>	<u>FY/2023</u>	<u>FY/2024</u>	<u>ADOPTED</u>	<u>AMENDED</u>	<u>2025/06</u>	<u>DEPT</u>	<u>ADMIN</u>	<u>ADOPTED</u>
		<u>REVENUE</u>	<u>REVENUE</u>	<u>REVENUE</u>	<u>FY/2025</u>	<u>FY/2025</u>	<u>ACTUAL</u>	<u>FY/2026</u>	<u>FY/2026</u>	<u>FY/2026</u>
					<u>BUDGET</u>	<u>BUDGET</u>		<u>REQUEST</u>	<u>RECOMMENDS</u>	<u>BUDGET</u>
	***MACHINERY AND TOOLS TAX**									
001104-1033	2011 Machinery & Tools FH									
001104-1034	2012 Machinery & Tools FH									
001104-1035	2013 Machinery & Tools FH									
001104-1036	2014 Machinery & Tools FH									
001104-1037	2015 Machinery & Tools FH									
001104-1038	2016 Machinery & Tools FH									
001104-1039	2017 Machinery & Tools FH									
001104-1040	2018 Machinery & Tools FH									
001104-1041	2019 Machinery & Tools FH									
001104-1042	2020 Machinery & Tools FH									
001104-1043	2021 Machinery & Tools FH	5,129-								
001104-1044	2022 Machinery & Tools FH	28,400-	13,540-							
001104-1045	2023 Machinery & Tools FH		41,345-	472-			492-			
001104-1046	2024 Machinery & Tools FH			35,081-			6,047-			
001104-1047	2025 Machinery & Tools FH				34,200-	34,200-	33,890-			
001104-1048	2026 Machinery & Tools FH							34,200-	34,200-	34,200-
001104-2025	2004 Machinery & Tools SH									
001104-2027	2005 Machinery & Tools SH									
001104-2028	2006 Machinery & Tools SH									
001104-2029	2007 Machinery & Tools SH									
001104-2030	2008 Machinery & Tools SH									
001104-2031	2009 Machinery & Tools SH									
001104-2032	2010 Machinery & Tools SH									
001104-2033	2011 Machinery & Tools SH									
001104-2034	2012 Machinery & Tools SH									
001104-2035	2013 Machinery & Tools SH									
001104-2036	2014 Machinery & Tools SH									
001104-2037	2015 Machinery & Tools SH									
001104-2038	2016 Machinery & Tools SH									
001104-2039	2017 Machinery & Tools SH									
001104-2040	2018 Machinery & Tools SH									
001104-2041	2019 Machinery & Tools SH									
001104-2042	2020 Machinery & Tools SH									
001104-2043	2021 Machinery & Tools SH	47,946-								
001104-2044	2022 Machinery & Tools SH		41,632-	209-						
001104-2045	2023 Machinery & Tools SH			36,898-			5,411-			
001104-2046	2024 Machinery & Tools SH			39-	40,800-	40,800-	36,210-			
001104-2047	2025 Machinery & Tools SH						312-	40,800-	40,800-	40,800-
	--TOTAL DEPARTMENT--	81,475-	96,517-	72,699-	75,000-	75,000-	82,362-	75,000-	75,000-	75,000-
001106	***LATE TAX PENALTY***									
001106-0001	Late Tax Penalty	229,063-	232,150-	224,602-	255,613-	255,613-	232,073-	225,910-	225,910-	225,910-
001106-0011	Late Tax Penalty-1st Yr Deli									
001106-0012	Late Tax Penalty-2nd Yr Deli									
001106-0013	Late Tax Penalty-3rd Yr Deli									
001106-0014	Late Tax Penalty-4th Yr Deli									
	--TOTAL DEPARTMENT--	229,063-	232,150-	224,602-	255,613-	255,613-	232,073-	225,910-	225,910-	225,910-

001204 ***UTILITY FRANCHISE TAX***

FUND #-100

GENERAL FUND REVENUES

	FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED	2025/06	DEPT	ADMIN	ADOPTED
	REVENUE	REVENUE	REVENUE	FY/2025	FY/2025	ACTUAL	FY/2026	FY/2026	FY/2026
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
001204-0001	***UTILITY FRANCHISE TAX***								
001204-0025	Utility Franchise Tax								
001204-0030	Electric Consumption Tax	62,630-	59,890-	60,803-	65,000-	65,000-	63,418-	65,000-	65,000-
	Telecommunication Gross Rece	15,574-	11,605-	9,353-	15,000-	15,000-	11,705-	15,000-	15,000-
	--TOTAL DEPARTMENT--	78,204-	71,495-	70,156-	80,000-	80,000-	75,123-	80,000-	80,000-
001205	***MOTOR VEHICLE LICENSES***								
001205-0006	1998 Motor Vehicle Licenses								
001205-0007	1999 Motor Vehicle Licenses								
001205-0008	2000 Motor Vehicle Licenses								
001205-0009	Motor Vechicle License Refun	1,163	891	1,240	1,200-	1,200-	969	1,200-	1,200-
001205-0010	2001 Motor Vehicle Licenses								
001205-0011	2002 Motor Vehicle Licenses								
001205-0012	2003 Motor Vehicle Licenses								
001205-0013	2004 Motor Vehicle Licenses								
001205-0014	2005 Motor Vehicle Licenses								
001205-0015	2006 Motor Vehicle Licenses								
001205-0016	2007 Vehicle License Fee								
001205-0017	Vehicle License Fee 2008	20-							
001205-0018	Vehicle License Fee 2009								
001205-0019	Vehicle License Fee 2010								
001205-0020	Vehicle License Fee 2011								
001205-0021	Vehicle License Fee 2012								
001205-0022	Vehicle License Fee 2013								
001205-0023	Vehicle License Fee 2014								
001205-0024	Vehicle License Fee 2015								
001205-0025	Vehicle License Fee 2016	100-							
001205-0026	Vehicle License Fee 2017	522-	212-						
001205-0027	Vehicle License Fee 2018	1,831-	972-	229-					
001205-0028	Vehicle License Fee 2019	4,596-	1,834-	1,144-		112-			
001205-0029	Vehicle License Fee 2020	24,129-	5,105-	2,418-		875-			
001205-0030	Vehicle License Fee 2021	206,701-	29,431-	6,697-		1,951-			
001205-0031	Vehicle License Fee 2022	498,924-	203,096-	26,762-		5,089-			
001205-0032	Vehicle License Fee 2023		506,807-	192,118-		28,018-			
001205-0033	Vehicle License Fee 2024			510,121-	738,890-	738,890-	194,930-	738,890-	738,890-
001205-0034	Vehicle License Fee 2025					506,814-			
	--TOTAL DEPARTMENT--	735,660-	746,566-	738,249-	740,090-	740,090-	736,820-	740,090-	740,090-
001206	***BANK FRANCHISE TAX***								
001206-0001	Bank Franchise Tax								
	--TOTAL DEPARTMENT--	109,504-	110,913-	91,447-	109,728-	109,728-	89,283-	109,728-	109,728-
		109,504-	110,913-	91,447-	109,728-	109,728-	89,283-	109,728-	109,728-
001207	***RECORDATION TAXES***								
001207-0001	Recordation Taxes								
001207-0002	Taxes on Wills and Deeds								
	--TOTAL DEPARTMENT--	554,886-	340,223-	363,462-	350,000-	350,000-	355,039-	365,000-	365,000-
		554,886-	340,223-	363,462-	350,000-	350,000-	355,039-	365,000-	365,000-
001208	***MEALS & LODGING TAXES***								
001208-0001	Transient Occupancy Tax								
		1,186,269-	1,627,361-	1,742,843-	2,268,000-	2,268,000-	2,583,273-	2,587,193-	2,587,193-

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GENERAL FUND REVENUES

	FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED	2025/06	DEPT	ADMIN	ADOPTED
	REVENUE	REVENUE	REVENUE	FY/2025	FY/2025	ACTUAL	FY/2026	FY/2026	FY/2026
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
	MEALS & LODGING TAXES								
001208-0002	Meals Tax	1,200,194-	1,282,923-	1,507,617-	1,589,026-	1,506,941-	1,592,798-	1,592,798-	1,592,798-
	--TOTAL DEPARTMENT--	2,386,463-	2,910,284-	3,250,460-	3,857,026-	4,090,214-	4,179,991-	4,179,991-	4,179,991-
001210	***Street Light Tax***								
001210-0001	Street Light Tax, Penalty, I								
001216	***E-911 PHONE SERVICE FEES*								
001216-0001	E-911 System Tax								
001216-0003	E-911 Carryover Funds								
001300	PERMITS AND LICENSES								
001301	***DOG LICENSES***								
001301-0006	Dog Licenses - 1998								
001301-0007	Dog Licenses - 1999								
001301-0008	Dog Licenses - 2000								
001301-0009	Dog Licenses - 2001								
001301-0010	Dog Licenses - 2002								
001301-0011	Dog Licenses - 2003								
001301-0012	Dog Licenses - 2004								
001301-0013	Dog Licenses - 2005								
001301-0014	Dog Licenses - 2006								
001301-0015	Dog Licenses - 2007								
001301-0016	Dog Licenses - 2008								
001301-0017	Dog Licenses - 2009								
001301-0018	Dog Licenses - 2010								
001301-0019	Dog Licenses - 2011								
001301-0020	Dog Licenses - 2012								
001301-0021	Dog Licenses - 2013								
001301-0022	Dog Licenses - 2014								
001301-0023	Dog Licenses - 2015								
001301-0024	Dog Licenses - 2016								
001301-0025	Dog Licenses - 2017								
001301-0026	Dog Licenses - 2018								
001301-0027	DOG LICENSES - 2019								
001301-0028	Dog Licenses - 2020								
001301-0029	Dog Licenses - 2021	291-							
001301-0030	Dog Licenses - 2022	22,347-	750-						
001301-0031	Dog Licenses - 2023		12,883-	729-					
001301-0032	Dog Licenses - 2024			14,092-		562-			
001301-0033	Dog Licenses - 2025			13,200-	13,200-	11,117-	13,200-	13,200-	13,200-
001301-0034	Dog Licenses - 2026								
	--TOTAL DEPARTMENT--	22,638-	13,633-	14,821-	13,200-	11,679-	13,200-	13,200-	13,200-
001303	***PERMIT FEES***								
001303-0001	Dog Pound Fees	1,220-	1,463-	3,330-	3,000-	1,634-	3,000-	3,000-	3,000-
001303-0002	Dangerous Dog Registration F	320-	255-	170-	300-	85-	300-	300-	300-
001303-0003	Short Term Rental Registrati	30-							
001303-0004	Land Use Application Fees	12,438-	11,351-	10,477-	12,500-	9,011-	12,500-	12,500-	12,500-
001303-0006	Transfer Fees	1,289-	1,016-	1,018-	1,200-	1,075-	1,200-	1,200-	1,200-
001303-0007	Subdivision Fees	11,420-	6,720-	12,025-	11,000-	10,200-	11,000-	11,000-	11,000-

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FUND #-100		GENERAL FUND REVENUES								
		FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED		DEPT	ADMIN	ADOPTED
		REVENUE	REVENUE	REVENUE	FY/2025	FY/2025	2025/06	FY/2026	FY/2026	FY/2026
					BUDGET	BUDGET	ACTUAL	REQUEST	RECOMMENDS	BUDGET
	PERMIT FEES									
001303-0008	Building Permits	359,210-	291,035-	222,682-	349,079-	416,167-	437,458-	365,000-	365,000-	365,000-
001303-0009	Building Inspection Fees/Fin	24,868-	23,538-	11,162-	16,000-	16,000-	10,848-	16,000-	16,000-	16,000-
001303-0010	Zoning Permits	11,420-	9,050-	8,202-	11,500-	11,500-	6,400-	11,500-	11,500-	11,500-
001303-0011	Well/Septic Fees	16,775-			7,000-	26,675-	19,675-			
001303-0012	Forestal District Fees									
001303-0013	Land Disturbing Fees	12,840-	8,440-	3,285-	7,500-	7,500-	23,095-	10,000-	10,000-	10,000-
001303-0014	Stormwater Permit Fees									
001303-0015	Levy Fees						8,994-			
001303-0019	Tourism Collections	580-	100-	90-	500-	500-		100-	100-	100-
	--TOTAL DEPARTMENT--	452,410-	352,968-	272,441-	419,579-	506,342-	528,475-	430,600-	430,600-	430,600-
001400	FINES AND FORFEITURES									
001401	***COURT FINES & FORFEITURES									
001401-0001	Court Fines & Forfeitures	119,334-	142,080-	174,944-	180,000-	221,713-	261,105-	336,000-	336,000-	336,000-
001401-0003	Canine At Large Civil Penalt									
001401-0234	Jail Admission Fee	1,275-	1,921-	2,182-	1,750-	1,750-	1,498-	1,750-	1,750-	1,750-
001401-0244	Courthouse Security Fund	36,975-	44,424-	60,533-	50,000-	50,000-	75,754-	77,000-	77,000-	77,000-
001401-0245	Non-Consecutive Jail Time Fe									
001401-0250	Courthouse Construction Fees	6,875-	8,002-	20,015-	9,400-	9,400-	12,929-	9,400-	9,400-	9,400-
	--TOTAL DEPARTMENT--	164,459-	196,427-	257,674-	241,150-	282,863-	351,286-	424,150-	424,150-	424,150-
001500	REVENUE FROM USE OF MONEY/PR									
001501	***INTEREST ON INVESTMENTS**									
001501-0001	Interest on Investments	67,635-	795,659-	1,177,090-	1,345,860-	1,345,860-	1,025,697-	1,100,000-	1,100,000-	1,100,000-
001501-0002	Increase(Decrease)in Market	120,199	41,792	95,038-			58,834-			
001501-0003	Interest Earned - Meals Tax									
001501-0004	Interest Earned on Reassessm									
001501-0005	Interest on Crestar Escrow-S									
001501-0006	Interest Earned SNAP									
	--TOTAL DEPARTMENT--	52,564	753,867-	1,272,128-	1,345,860-	1,345,860-	1,084,531-	1,100,000-	1,100,000-	1,100,000-
001502	***RENTAL/SALE OF PROPERTY**									
001502-0001	Rental of General Property									
001502-0002	Tower & Conduit Lease	3,550-	4,150-	3,850-	4,150-	4,150-	3,850-	4,150-	4,150-	4,150-
001502-0005	Sale of Sheriff Vehicles			30,864-			8,700-			
001502-0006	Sale of Materials & Supplies									
001502-0007	Sale of Salvage & Surplus									
001502-0008	Sale of General Property									
001502-0009	Real Estate Tax Sale Proceed	42,331-	18,635-	7,648-			23,159-			
001502-0033	Interest Revenue									
	--TOTAL DEPARTMENT--	45,881-	22,785-	42,362-	4,150-	4,150-	35,709-	4,150-	4,150-	4,150-
001600	CHARGES FOR SERVICES									
001601	***COURT COSTS***									
001601-0001	Fees of Court Officers									
001601-0002	Excess Fees of the Clerk									
001601-0003	Sheriff's Fees	7,734-	12,938-	12,116-	12,500-	12,500-	10,719-	12,500-	12,500-	12,500-
001601-0004	Law Library Fees	2,196-	1,954-	2,151-	2,500-	2,500-	2,512-	2,500-	2,500-	2,500-

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GENERAL FUND REVENUES

	FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED	2025/06	DEPT	ADMIN	ADOPTED
	REVENUE	REVENUE	REVENUE	FY/2025	FY/2025	ACTUAL	FY/2026	FY/2026	FY/2026
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
	COURT COSTS								
001601-0005	Concealed Weapon Permit Fees								
001601-0006	4,713-	5,092-	6,016-	6,000-	6,000-	7,891-	6,000-	6,000-	6,000-
001601-0007	3,479-	3,569-	2,985-	3,500-	3,500-	3,190-	3,500-	3,500-	3,500-
001601-0008	1-			30-	30-		30-	30-	30-
001601-0009	579-	1,488-	855-	1,000-	1,000-	977-	1,000-	1,000-	1,000-
001601-0010	115-	200-	160-	250-	250-	95-	250-	250-	250-
001601-0011	115-	157-	168-	250-	250-	172-	250-	250-	250-
001601-0012	Liquidated Damages								
001601-0013	Detention Home Costs - Cir C								
001601-0014	E-Ticket Fees								
--TOTAL DEPARTMENT--	18,932-	25,398-	24,451-	26,030-	26,030-	25,556-	26,030-	26,030-	26,030-
001602	***COMMONWEALTH ATTORNEY FEE								
001602-0001	2,152-	1,909-	1,927-	2,200-	2,200-	1,898-	2,200-	2,200-	2,200-
--TOTAL DEPARTMENT--	2,152-	1,909-	1,927-	2,200-	2,200-	1,898-	2,200-	2,200-	2,200-
001605	***WORK RELEASE FEES**								
001605-0001	Work Release Fees								
001608	***LANDFILL FEES***								
001608-0002	204,103-	212,539-	232,726-	222,000-	222,000-	225,953-	222,000-	222,000-	222,000-
001608-0005	Litter Program Fees								
--TOTAL DEPARTMENT--	204,103-	212,539-	232,726-	222,000-	222,000-	225,953-	222,000-	222,000-	222,000-
001613	***RECREATION FEES***								
001613-0001	37,422-	37,998-	45,269-	42,000-	42,000-	48,052-	56,244-	56,244-	56,244-
001613-0002	Concession Fees								
001613-0003	Recreation Events Fees								
--TOTAL DEPARTMENT--	37,422-	37,998-	46,906-	42,000-	42,000-	50,167-	56,244-	56,244-	56,244-
001616	***SALE OF LITERATURE***								
001616-0001	Sale of Maps, Surveys, Etc.								
001616-0002	Sale of Publications								
001616-0003	Sale of Land Books								
001616-0004	399-	87-	92-	50-	50-	271-	99-	99-	99-
001616-0010	Bicentennial Sales								
--TOTAL DEPARTMENT--	399-	409-	92-	202-	202-	271-	101-	101-	101-
001800	MISCELLANEOUS REVENUE								
001801	***ENTERPRISE ACTIVITIES***								
001801-0001	Miscellaneous Revenue								
001803	***EXPENDITURE REFUNDS***								
001803-0001	3,521-	5,145-	4,417-	7,500-	7,500-	12,113-	7,500-	7,500-	7,500-
001803-0003	Interest Delinquent PP Fees								
001803-0009	794-								
001803-0010	3,302-	4,531-	19,238-	5,000-	5,000-	24,970-	5,000-	5,000-	5,000-
001803-0011	VPA Refunds (Admin from Spec								
001803-0012	12,933-			100-	100-	7,532-	100-	100-	100-
001803-0015	98,033-	98,355-	98,216-						

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GENERAL FUND REVENUES

	FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED	2025/06	DEPT	ADMIN	ADOPTED
	REVENUE	REVENUE	REVENUE	FY/2025	FY/2025	ACTUAL	FY/2026	FY/2026	FY/2026
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
	RECOVERED COSTS								
001901-0025	Millennium Group Reimburseme								
001901-0026	EMS Revenue Recovery	670,166-	784,113-	787,468-	781,000-	796,203-	992,521-	844,000-	844,000-
001901-0030	Forest Service Coop. Agreeme	4,200-	2,775-		4,400-	4,400-		4,400-	4,400-
001901-0031	VDOT Sheriff's Department Ag	7,035-							
001901-0032	UVA-MOU Special Events OT				39,113-	39,114-	35,000-	35,000-	35,000-
001901-0033	Bedford-MOU ICAC OT				429-	430-			
001901-0035	Biosolid Testing Reimburseme								
001901-0040	FOIA Fees Receipts	692-	1,164-	1,668-	1,200-	1,200-	1,967-	1,200-	1,200-
001901-0045	So.Rockfish Historic Dist.Ma								
001901-0050	Court Ordered Restitution	289-	4,579-	1,143-	1,500-	1,500-	1,960-	1,500-	1,500-
001901-0055	Shared Network Maintenance F				8,000-	8,000-			
001901-0056	Devils Knob Generator (Augus								
001901-0057	Rockfish Elem. School Genera								
001901-0060	TJPDC Reimbursemnt-DEQ Storm								
001901-0065	Recycling (effective 1/2018)	25,766-	17,503-	19,931-	18,500-	18,500-	18,577-	18,500-	18,500-
001901-0070	BZA Applicant Reimbursements								
	--TOTAL DEPARTMENT--	847,293-	919,986-	948,049-	917,200-	1,071,945-	1,266,518-	1,127,255-	1,127,255-
001999	SUBTOTAL								
	REVENUE FROM LOCAL SOURCES	35,440,031-	37,983,747-	38,439,755-	39,668,527-	40,335,469-	40,695,540-	40,832,717-	40,832,717-
002000	REVENUE FROM THE COMMONWEALT								
002101	***PAYMENTS IN LIEU OF TAXES								
002101-0001	Timber Sale-Game/Inland Fish								
002201	***NON-CATEGORICAL STATE AID								
002201-0001	Other Non-Categorical State	6,912-							
002201-0002	Wine Taxes								
002201-0003	Motor Vehicle Carriers Tax	97,425-	96,731-	104,661-	104,661-	113,525-	113,525-	118,000-	118,000-
002201-0005	Mobile Home Titling Tax	37,095-	62,601-	40,050-	37,000-	37,000-	17,989-	45,000-	45,000-
002201-0006	Tax of Deeds								
002201-0007	Communications Sales & Use T	338,806-	330,691-	312,527-	330,000-	330,000-	306,954-	330,000-	330,000-
002201-0008	PPTRA Commonwealth Reimburse								
002201-0009	Moped/ATV State Sales Tax	508-	489-	322-	350-	350-	1,242-	400-	400-
	--TOTAL DEPARTMENT--	480,746-	490,512-	457,560-	472,011-	480,875-	439,710-	493,400-	493,400-
002300	SHARED EXPENSES - STATE								
002301-0001	Shared Expenses-Commonwealth	347,625-	389,084-	399,053-	426,457-	426,457-	415,146-	443,154-	443,154-
	--TOTAL DEPARTMENT--	347,625-	389,084-	399,053-	426,457-	426,457-	415,146-	443,154-	443,154-
002302-0001	Shared Expenses-Sheriff	1,004,596-	1,001,104-	1,100,855-	1,109,952-	1,109,952-	1,169,242-	1,244,888-	1,244,888-
	--TOTAL DEPARTMENT--	1,004,596-	1,001,104-	1,100,855-	1,109,952-	1,109,952-	1,169,242-	1,244,888-	1,244,888-
002303-0001	Shared Expenses-Commissioner	85,882-	110,725-	128,720-	143,401-	143,401-	142,756-	150,391-	150,391-
	--TOTAL DEPARTMENT--	85,882-	110,725-	128,720-	143,401-	143,401-	142,756-	150,391-	150,391-
002304-0001	Shared Expenses-Treasurer	122,222-	121,040-	142,594-	166,104-	166,104-	153,498-	163,208-	163,208-
	--TOTAL DEPARTMENT--	122,222-	121,040-	142,594-	166,104-	166,104-	153,498-	163,208-	163,208-

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GENERAL FUND REVENUES

		FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED	2025/06	DEPT	ADMIN	ADOPTED
		REVENUE	REVENUE	REVENUE	FY/2025	FY/2025	ACTUAL	FY/2026	FY/2026	FY/2026
					BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
002305-0001	Shared Expenses-Medical Exam									
002306-0001	Shared Expenses-Registrar	63,414-	66,084-	70,328-	81,809-	81,809-	72,779-	84,263-	84,263-	84,263-
002306-0002	State Board of Elections (Pr			13,742-	7,390-	7,390-		7,612-	7,612-	7,612-
	--TOTAL DEPARTMENT--	63,414-	66,084-	84,070-	89,199-	89,199-	72,779-	91,875-	91,875-	91,875-
002307-0001	Shared Expenses-Clerk of Cir	237,428-	248,022-	264,975-	266,550-	266,550-	276,062-	276,876-	276,876-	276,876-
	--TOTAL DEPARTMENT--	237,428-	248,022-	264,975-	266,550-	266,550-	276,062-	276,876-	276,876-	276,876-
002400	CATEGORICAL AID - STATE									
002401	***PUBLIC ASSISTANCE***									
002401-0002	Public Assistance & Welfare	607,254-	537,764-	534,896-	693,146-	693,146-	605,410-	704,125-	704,125-	704,125-
002401-0016	SLFC									
002401-0022	Fuel Assistance									
002401-0045	At Risk Youth/Family (CSA)	1,059,115-	1,802,394-	1,335,540-	1,373,600-	1,820,360-	1,564,167-	1,373,600-	1,373,600-	1,373,600-
002401-0047	Family Preservation/Support									
	--TOTAL DEPARTMENT--	1,666,369-	2,340,158-	1,870,436-	2,066,746-	2,513,506-	2,169,577-	2,077,725-	2,077,725-	2,077,725-
002404	***OTHER CATEGORICAL AID***									
002404-0001	Asset Forfeiture Proceeds-Sh	11,277-	31,503-	7,717-		6,012-	6,012-			
002404-0002	Four For Life	17,926-	19,030-	18,322-		18,153-	18,153-			
002404-0003	Reimbursement Electoral Boar					12,830-	12,830-			
002404-0004	Sheriff's Dept. Grants									
002404-0006	Asset Forfeiture Proceeds-Co	734-	7,690-	765-		698-	698-			
002404-0007	Litter Control	8,312-	9,966-	13,032-		11,490-	11,490-			
002404-0008	Mental Health/Retardation									
002404-0009	Victim Witness Program 98-A9	11,778-	21,042-	19,646-	21,000-	26,967-	29,299-	26,967-	26,967-	26,967-
002404-0010	Domestic Violence Victim Fun									
002404-0011	Disaster Relief(Dept.Emerg.M									
002404-0012	VOF Public Access Grant-Rock	60,000-								
002404-0013	Railway Transportation Grant									
002404-0014	Oak Ridge Train Station									
002404-0015	Fire Programs	60,793-	59,279-	66,524-		75,721-	75,721-			
002404-0016	Emergency Medical Services G									
002404-0017	Library of Virginia Grant	22,197-		49,713-		33,786-	15,028-			
002404-0018	Commonwealth Juror Reimburse	4,440-	4,260-	11,250-	6,500-	12,500-	12,500-	12,000-	12,000-	12,000-
002404-0020	VJCCCA-Dept.Juvenile Justice	10,364-	10,364-	10,364-	10,364-	10,364-	10,364-	10,364-	10,364-	10,364-
002404-0030	DHCD VA Main Street Grant (C	7,000-								
002404-0031	DHCD Planning Grant (Lovings									
002404-0032	DHCD Community Business Laun		45,000-							
002404-0033	DHCD Grant Local Building De									
002404-0034	DCJS Sheriff's TDO/ECO			4,745-		5,005-	5,005-	3,500-	3,500-	3,500-
002404-0035	DCJS Grant (Sheriff's Dept)	30,121-	74,828-	67,521-	64,683-	120,261-	55,299-			
002404-0036	DMV Animal Friendly Plates	313-	427-	407-	450-	450-	311-	450-	450-	450-
002404-0037	DCJS 2021 Body Worn Camera G	43,687-								
002404-0038	VSP HEAT Equipment Reimburse					12,500-	12,500-			
002404-0039	Domestic Preparedness Grant									
002404-0040	Blue Ridge Tunnel TEA-21 Gra									
002404-0041	Historic District Cost Share									
002404-0042	VDOF-FSF Forest Sustainabili		41,389-			95,321-	95,321-			

FUND #-100

GENERAL FUND REVENUES

	FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED	2025/06	DEPT	ADMIN	ADOPTED
	REVENUE	REVENUE	REVENUE	FY/2025	FY/2025	ACTUAL	FY/2026	FY/2026	FY/2026
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
003303-0031	***CATEGORICAL AID - FEDERAL								
003303-0035	SAFETEA-LU High Priority (Tr								
003303-0036	Public Safety Interoperabili								
003303-0037	Victim Witness Program								
003303-0040	35,333-	59,165-	45,840-	44,100-	53,124-	43,585-	53,124-	53,124-	53,124-
003303-0041	Miscellaneous Federal Revenu								
003303-0042	Federal CARES Act Funding-CO								
003303-0043	32,387-		2,122-						
003303-0044	1,449,989-								
003303-0045	120,000-		82,000-		38,000-	38,000-			
003303-0046		50,000-	50,000-						
003303-0050	8,219-	9,146-	10,886-			4,892-			
003303-0055			248,806-		43,184-	43,185-			
003303-0056					40,820-	21,319-			
003303-0057	5,265-	7,500-	7,500-		15,000-	9,193-			
003303-0100	ARPA - Law Enforcement								
003303-0105	CSA SSBG Federal								
003303-0106	Recovery Act BJA Byrne JAG G								
003303-0107	Treasury Forfeiture Fund 21.								
003303-0200	Federal Asset Seizure 16-DEA								
003303-0231	Federal DEA Task Force (Sher								
003303-0240	FEMA-Disaster Relief								
003303-0250	DHCD Planning Grant (Federal								
	USDA Specialty Crop Grant								
	Rural Dev. Community Facilit								
	--TOTAL DEPARTMENT--	2,562,626-	978,662-	1,415,612-	1,284,309-	1,516,097-	1,264,886-	1,310,121-	1,310,121-
	REVENUE FROM FEDERAL GOV'T	2,636,385-	1,058,026-	1,500,019-	1,346,459-	1,578,247-	1,352,067-	1,310,121-	1,310,121-
004000	OTHER FINANCING SOURCES								
004101	***NON-REVENUE RECEIPTS***								
004101-0001	Insurance Recoveries								
004101-0002	295-	959-							
004101-0005	Sale of Land & Buildings								
004101-0006	54,887-	27-	9,286-		2,436-	2,437-			
004101-0007	Cancelled Checks - General								
	Cancelled Checks - VPA								
	Cancelled Checks - School								
	--TOTAL DEPARTMENT--	55,182-	986-	9,286-		2,436-	2,437-		
004104	***Bond Proceeds***								
004104-0001	2022 Bond Anticipation Note								
004104-0002		2,600,000-							
004104-0003	DSS Building (BAN2024B)								
004104-0004			43,929-						
004104-0005	NCHS Renovation (BAN2024A)								
004104-0006			43,929-						
004104-0007	2012 VRA Bond Proceeds (Radi								
	2012 Refunding of Lease Reve								
	2018 VRA Bond Proceeds (Libr								
	VRA 2018 Net Premium Proceed								
	--TOTAL DEPARTMENT--		2,600,000-	87,858-					

		FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED	2025/06	DEPT	ADMIN	ADOPTED
		REVENUE	REVENUE	REVENUE	FY/2025	FY/2025	ACTUAL	FY/2026	FY/2026	FY/2026
					BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
004105	***TRANSFERS FROM OTHER FUND									
004105-0101	Transfer from Reassessment F	255,703-				271,000-	271,000-			
004105-0102	Transfer from Trigon Stock S									
004105-0104	Transfer from E911 Fund									
004105-0106	Transfer from Courthouse Pro									
004105-0110	Transfer from Capital Fund									
004105-0114	Transfer from Broadband Fund			300,000-						
004105-0121	Transfer from EMS Loan Fund									
004105-0150	Transfer from VPA Fund									
004105-0502	Transfer from Colleen W/S Pr									
004105-0503	Transfer from CDBG Fund									
004105-0505	Transfer from Street Light F									
	--TOTAL DEPARTMENT--	255,703-		300,000-		271,000-	271,000-			
	OTHER FINANCING SOURCES	310,885-	2,600,986-	397,144-		273,436-	273,437-			
009999	***YEAR ENDING BALANCE***									
009999-0001	Year Ending Balance				3,577,427-	4,089,262-		3,872,300-	3,872,300-	3,872,300-
	--TOTAL DEPARTMENT--				3,577,427-	4,089,262-		3,872,300-	3,872,300-	3,872,300-
	YEAR ENDING BALANCE				3,577,427-	4,089,262-		3,872,300-	3,872,300-	3,872,300-
	-TOTAL FOR FUND	42,781,282-	47,097,993-	45,578,694-	49,530,187-	52,166,102-	47,774,205-	51,088,536-	51,088,536-	51,088,536-

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EXPENDITURES-DEBT SERV.FUND

	FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED	2025/06	DEPT	ADMIN	ADOPTED
	EXPENSE	EXPENSE	EXPENSE	FY/2025	FY/2025	ACTUAL	FY/2026	FY/2026	FY/2026
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
000999	EXPENDITURES-DEBT SERV.FUND								
093100	***Transfers***								
093100-9106	Transfer to Courthouse Proje						_____	_____	
093100-9205	Transfer to School Fund						_____	_____	
093100-9501	Transfer to Piney River Wate						_____	_____	
095000	***Debt Service***								
095100	***County Debt Service***								
095100-3002	Trustee and Other Fees						_____	_____	
095100-3003	Bond Issuance Costs						_____	_____	
095100-9110	Principal (IBM AS400)						_____	_____	
095100-9111	Principal (DSS/Phones)						_____	_____	
095100-9112	Principal (Conv. Centers)						_____	_____	
095100-9113	Principal (Courthouse RD/VRA	400,000	415,000	435,000	455,000	455,000	455,000	475,000	475,000
095100-9114	Principal (Radio Project)	180,000	190,000				_____	_____	
095100-9115	Courthouse Phase 2 Principal	210,000	225,000	235,000	245,000	245,000	245,000	260,000	260,000
095100-9116	Principal (VRA2018 Library)	175,000	185,000	195,000	205,000	205,000	205,000	215,000	215,000
095100-9117	Principal (BAN2022) Larkin P						_____	_____	
095100-9118	Principal (BAN2024-B) DSS Bl						_____	_____	
095100-9120	Interest(IBM AS400)						_____	_____	
095100-9121	Interest (DSS/Phones)						_____	_____	
095100-9122	Interest (Conv. Centers)						_____	_____	
095100-9123	Interest (Courthouse RD/VRA1	131,106	115,647	95,166	75,047	75,047	75,047	55,222	55,222
095100-9124	Interest (Radio Project)	13,050	4,594				_____	_____	
095100-9125	Interest Courthouse Phase 2	110,994	99,847	88,059	75,759	75,759	75,759	63,694	63,694
095100-9126	Interest (VRA2018 Library)	82,128	72,903	63,166	52,916	52,916	52,916	42,153	42,153
095100-9127	Interest (BAN2022) Larkin Pr		38,081	81,120	81,120	81,120	81,120	81,120	81,120
095100-9128	Interest (BAN2024-B) DSS Bld					12,146	12,147	_____	_____
095100-9150	Debt Service Reserve-Cap Imp			4,534,591	4,512,346		4,025,860	4,025,860	4,025,860
--TOTAL DEPARTMENT--	1,302,278	1,346,072	1,192,511	5,724,433	5,714,334	1,201,989	5,218,049	5,218,049	5,218,049
095200	***County Debt for Schools**								
095200-3002	Trustee Fees						_____	_____	
095200-3003	Bond Issuance Costs						_____	_____	
095200-9110	Principal (Capital Leases)						_____	_____	
095200-9111	Principal (Literary Loans/VR						_____	_____	
095200-9112	Principal (VPSA Bonds)	1,005,000	1,055,000	1,110,000			_____	_____	
095200-9113	Principal (VRS Refinancing)						_____	_____	
095200-9114	Principal (Lease Rev 2001A)						_____	_____	
095200-9115	Principal (Lease Rev 2002)						_____	_____	
095200-9116	Principal LR2002/Suntrst2012	639,000	777,000	782,000	797,000	797,000	797,000	817,000	817,000
095200-9117	Principal (BAN2024-A) NCHS R					1,559,464	_____	_____	
095200-9120	Interest (Capital Leases)						_____	_____	
095200-9121	Interest (Literary Loans/VRA						_____	_____	
095200-9122	Interest (VPSA Bonds)	136,043	83,513	28,305			719,302	719,302	719,302
095200-9123	Interest (VRS Refinancing)						_____	_____	
095200-9124	Interest (Lease Rev 2001A)						_____	_____	
095200-9125	Interest (Lease Rev 2002)						_____	_____	
095200-9126	Interest LR2002/Suntrust2012	59,670	63,699	52,553	41,263	41,263	41,263	29,723	29,723
095200-9127	Interest (BAN2024-A) NCHS Re					12,218	12,219	_____	_____
--TOTAL DEPARTMENT--	1,839,713	1,979,212	1,972,858	838,263	850,481	2,409,946	1,566,025	1,566,025	1,566,025
Debt Service	3,141,991	3,325,284	3,165,369	6,562,696	6,564,815	3,611,935	6,784,074	6,784,074	6,784,074

REVENUES-DEBT SERVICE FUND

		FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED		DEPT	ADMIN	ADOPTED
		REVENUE	REVENUE	REVENUE	FY/2025	FY/2025	2025/06	FY/2026	FY/2026	FY/2026
					BUDGET	BUDGET	ACTUAL	REQUEST	RECOMMENDS	BUDGET
000999	REVENUES-DEBT SERVICE FUND									
001899	***Miscellaneous Revenue***									
001899-0001	VPSA Savings Credit									
004100	***Non-Revenue Receipts***									
004104	***Bond Proceeds***									
004104-0001	Additional Proceeds - Bond I									
004104-0002	Premium on Issuance									
004104-0012	NCHS Renovation Project (VPS						1,515,536-			
	--TOTAL DEPARTMENT--						1,515,536-			
004105	***Transfers from Other Fund									
004105-0100	Transfer from General Fund	3,143,087-	6,341,318-	3,325,284-	3,325,284-	3,327,405-	3,325,284-	3,325,284-	3,325,284-	3,325,284-
004105-0110	Transfer from Capital Fund									
004105-0205	Transfer from School Fund									
	--TOTAL DEPARTMENT--	3,143,087-	6,341,318-	3,325,284-	3,325,284-	3,327,405-	3,325,284-	3,325,284-	3,325,284-	3,325,284-
	Non-Revenue Receipts	3,143,087-	6,341,318-	3,325,284-	3,325,284-	3,327,405-	4,840,820-	3,325,284-	3,325,284-	3,325,284-
009999	***Year Ending Balance***									
009999-0001	Year Ending Balance				3,237,412-	3,237,412-		3,237,412-	3,458,790-	3,458,790-
	--TOTAL DEPARTMENT--				3,237,412-	3,237,412-		3,237,412-	3,458,790-	3,458,790-
	Year Ending Balance				3,237,412-	3,237,412-		3,237,412-	3,458,790-	3,458,790-
	-TOTAL FOR FUND	3,143,087-	6,341,318-	3,325,284-	6,562,696-	6,564,817-	4,840,820-	6,562,696-	6,784,074-	6,784,074-

FUND #-110

EXPENDITURES-CAPITAL FUND

	FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED	2025/06	DEPT	ADMIN	ADOPTED
	EXPENSE	EXPENSE	EXPENSE	FY/2025	FY/2025	ACTUAL	FY/2026	FY/2026	FY/2026
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
	DSS 2024 Bldg Project								
094200-8326	DSS Building Security System								
094200-8340	DSS Building Project - Other					3,000			
094200-8350	DSS Building Contingency						6,614,141	6,670,012	6,670,012
094200-8390	DSS Bldg - Lovington Land P					779,679			
	--TOTAL DEPARTMENT--			1,656,071	2,075,800	1,592,242	7,101,772	7,157,643	7,157,643
	***School Capital Projects*			4,112,142	4,531,871	3,107,777	7,101,772	29,222,970	29,222,970
999000	***Capital Reserve***								
999000-9901	Capital Reserve (School)					300,500	300,500	300,500	300,500
999000-9902	Capital Reserve (Buses)								
999000-9903	Capital Reserve (Unallocated					419,730			
	--TOTAL DEPARTMENT--			720,230	300,500		300,500	300,500	300,500
	Capital Reserve			720,230	300,500		300,500	300,500	300,500
	-TOTAL FOR FUND			4,832,372	4,832,371	3,611,835	7,402,272	29,523,470	29,523,470

7/22/2025 11:13:50 GL067HC CO# 001 NELSON COUNTY		- B U D G E T -			R E V E N U E		ACCOUNTING PERIOD 2025/06		PAGE 24	
FUND #-110		REVENUES-CAPITAL FUND								
		FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED	2025/06	DEPT	ADMIN	ADOPTED
		REVENUE	REVENUE	REVENUE	FY/2025	FY/2025	ACTUAL	FY/2026	FY/2026	FY/2026
					BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
000999	REVENUES-CAPITAL FUND									
001501	***Interest on Investments**									
001501-0002	Interest on Investments (Loc									
001501-0005	Earnings (SNAP/VP									
001501-0010	Earnings(US Bank-School Proj									
001501-0012	Earnings (SNAP/VP						122,633-			
	--TOTAL DEPARTMENT--						122,633-			
	***Interest on Investments*						122,633-			
004101	***Non-Revenue Receipts***									
004101-0001	Insurance Recoveries									
004101-0005	Canceled Checks									
004104	***Proceeds from Indebtednes									
004104-0001	Proceeds from Lease Rev.Note									
004104-0002	DSS Building Project (BAN202				1,656,071-	1,656,071-	1,168,440-	487,631-	543,502-	543,502-
004104-0003	DSS Building Prjct (Perm Fin							6,614,141-	6,614,141-	6,614,141-
004104-0006	Refunding Proceeds VPSA2003B									
004104-0010	Refunding Proceeds VPSA2004D									
004104-0011	NCHS Renovation Project (BAN				2,456,071-	2,456,071-	1,515,536-			
004104-0012	NCHS Renovation Project (VPS						21,065,730-		22,065,327-	22,065,327-
	--TOTAL DEPARTMENT--				4,112,142-	4,112,142-	23,749,706-	7,101,772-	29,222,970-	29,222,970-
004105	***Transfers from Other Fund									
004105-0001	Transfers from General Fund									
004105-0112	Transfer from Piney River 3									
	Non-Revenue Receipts				4,112,142-	4,112,142-	23,749,706-	7,101,772-	29,222,970-	29,222,970-
009999	***Year Ending Balance***									
009999-0001	Year Ending Balance				720,230-	720,230-		300,500-	300,500-	300,500-
	--TOTAL DEPARTMENT--				720,230-	720,230-		300,500-	300,500-	300,500-
	Year Ending Balance				720,230-	720,230-		300,500-	300,500-	300,500-
	-TOTAL FOR FUND				4,832,372-	4,832,372-	23,872,339-	7,402,272-	29,523,470-	29,523,470-

FUND #-114

Broadband Network

	FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED	2025/06	DEPT	ADMIN	ADOPTED
	EXPENSE	EXPENSE	EXPENSE	FY/2025	FY/2025	ACTUAL	FY/2026	FY/2026	FY/2026
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
094100	***Broadband Network***								
094100-3002	Administrative & Legal Servi						_____	_____	
094100-3140	Engineering						_____	_____	
094100-3160	Construction						_____	_____	
094100-3170	Project Inspection Fees						_____	_____	
094100-8203	Equipment						_____	_____	
094100-8204	Misc. Supplies						_____	_____	
094100-8212	Land, Rights-of-way, Leases,						_____	_____	
094100-9999	Contingency						_____	_____	
094200	***Network Operations***								
094200-1011	Remuneration-Broadband Autho	912	825	975	750	75	750	_____	
094200-3002	Professional Services (NetOp	3,600	4,600	6,600	7,000	7,672	7,000	7,000	7,000
094200-3003	Professional Services			1,643	1,500	279	1,500	1,000	1,000
094200-3004	Repair & Maintenance		1,014		4,000	1,038	4,000	3,000	3,000
094200-3005	Insurance	4,440		2,267	3,000	296	3,000	_____	
094200-3006	Utilities Including Locates	4,393	4,576	4,687	5,000	4,906	5,000	5,000	5,000
094200-3007	Advertising						_____	_____	
094200-3008	Installation Expense (Misc.)						_____	_____	
094200-3009	Installation Expense (Discou						_____	_____	
094200-3010	Installation Expense (Upfron						_____	_____	
094200-3011	Installation Expense (Amorti						_____	_____	
094200-3012	Service Contracts			269-			_____	_____	
094200-3013	Contribution to Industry	1,250,000					_____	_____	
094200-3170	Permit Fees						_____	_____	
094200-5401	Office Supplies					750	_____	_____	
094200-5501	Travel (Mileage)	85	129	153	200		200	_____	
094200-7007	Equipment		12,013		23,000		23,000	20,000	20,000
094200-8010	Depreciation Expense						_____	_____	
094200-8112	Tower Leases	10,674	10,674	10,674	11,000	10,674	11,000	11,000	11,000
094200-8500	Network Strategic Plan						_____	_____	
094200-8900	Amortization Expense						_____	_____	
094200-9201	Refunds						_____	_____	
094200-9999	Forgiven NCBA Connection Fee						_____	_____	
--TOTAL DEPARTMENT--	1,274,104	33,831	26,730	55,450	55,450	25,690	55,450	47,000	47,000
094300	***NCBA, VA LEASES***								
094300-9999	Expend: Lease Financing Prin						_____	_____	
094500	***FIREFLY FIBER EXPANSION 2								
094500-3140	Design Drawings						_____	_____	
094500-3160	Construction						_____	_____	
094500-3170	Permit Fees & Misc.						_____	_____	
094500-8203	Materials						_____	_____	
094600	***TRANSFERS***								
094600-9101	Transfer to General Fund			300,000			_____	_____	
--TOTAL DEPARTMENT--			300,000				_____	_____	
	Broadband Network	1,274,104	33,831	326,730	55,450	25,690	55,450	47,000	47,000

FUND #-114

Broadband Network

				ADOPTED	AMENDED		DEPT	ADMIN	ADOPTED
	FY/2022	FY/2023	FY/2024	FY/2025	FY/2025	2025/06	FY/2026	FY/2026	FY/2026
	EXPENSE	EXPENSE	EXPENSE	BUDGET	BUDGET	ACTUAL	REQUEST	RECOMMENDS	BUDGET
999000	***Contingency***								
999000-9901	Contingency Reserve			220,688	220,688		220,688	226,638	226,638
	--TOTAL DEPARTMENT--			220,688	220,688		220,688	226,638	226,638
	Contingency			220,688	220,688		220,688	226,638	226,638
	-TOTAL FOR FUND	1,274,104	33,831	326,730	276,138	25,690	276,138	273,638	273,638

FUND #-114

***Revenues-Broadband Networ

	FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED	2025/06	DEPT	ADMIN	ADOPTED
	REVENUE	REVENUE	REVENUE	FY/2025	FY/2025	ACTUAL	FY/2026	FY/2026	FY/2026
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
000999	***Revenues-Broadband Networ								
001502	***Revenue from Use of Prope								
001502-0020	Fiber Leases	1,001-	9,202-	5,602-	5,500-	5,500-	11,204-	5,500-	8,000-
001502-0030	Tower Leases	126,797-	133,799-	142,867-	135,000-	135,000-	91,272-	135,000-	135,000-
001502-0031	Lease Revenue Offset								
001502-0032	Lease Revenue (GASB87)								
001502-0033	Interest Revenue								
001502-0040	Rents/Rental of Real Propert								
	--TOTAL DEPARTMENT--	127,798-	143,001-	148,469-	140,500-	140,500-	102,476-	140,500-	143,000-
001620	***Charges for Services***								
001620-0001	Network Access Charges	6,840-	3,000-	2,750-	3,000-	3,000-	3,000-	3,000-	3,000-
001620-0100	Other Network Charges	20,352-	13,252-	14,313-	19,000-	19,000-	11,250-	19,000-	14,000-
001620-0110	Lump Sum Credit-Acct Reconci								
001620-0999	Pending Allocation to Rev. S								
	--TOTAL DEPARTMENT--	27,192-	16,252-	17,063-	22,000-	22,000-	14,250-	22,000-	17,000-
001803-0001	Expenditure Refunds								
001899	***Installation Reimbursemen								
001899-0001	Miscellaneous Revenue	2,100-					458-		
001899-0110	Installation Upfront Payment								
001899-0115	Installation Amortized Payme								
	--TOTAL DEPARTMENT--	2,100-					458-		
	***Revenue from Use of Prop	157,090-	159,253-	165,532-	162,500-	162,500-	117,184-	162,500-	160,000-
003201	***Grants & Transfers***								
003201-0006	CDBG								
003201-0007	NTIA (ARRA)								
004101	***Non-Revenue Receipts***								
004101-0005	Canceled Checks						167-		
	--TOTAL DEPARTMENT--						167-		
004105	***Transfers***								
004105-0100	Transfer from General Fund								
004105-0110	Transfer from Capital Fund								
004105-0503	Transfer from CDBG Fund								
	Non-Revenue Receipts						167-		
009999	***Year Ending Balance***								
009999-0001	Year Ending Balance				113,638-	113,638-	113,638-	113,638-	113,638-
	--TOTAL DEPARTMENT--				113,638-	113,638-	113,638-	113,638-	113,638-
	Year Ending Balance				113,638-	113,638-	113,638-	113,638-	113,638-
	-TOTAL FOR FUND	157,090-	159,253-	165,532-	276,138-	276,138-	117,351-	276,138-	273,638-

FUND #-150

VPA FUND EXPENDITURES

	FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED	2025/06	DEPT	ADMIN	ADOPTED
	EXPENSE	EXPENSE	EXPENSE	FY/2025	FY/2025	ACTUAL	FY/2026	FY/2026	FY/2026
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
053010	VPA FUND EXPENDITURES								
053010-9404	VPA Fund Expenditures								
053110-1000	Salaries	731,209	738,349	805,321	909,545	909,545	868,599	958,609	930,688
053110-2001	FICA	53,180	49,493	59,517	68,659	68,659	63,978	66,149	64,222
053110-2002	Retirement	86,280	71,970	82,227	87,439	87,439	91,792	83,049	80,786
053110-2005	Health/Medical Plans	147,993	113,072	107,517	167,532	167,532	124,571	158,256	158,256
053110-2006	Group Life	9,377	8,287	9,249	11,473	11,473	9,211	10,696	10,696
053110-2010	Workman's Compensation	3,312	2,592	1,671	1,776	1,776	1,765	1,776	1,776
053110-3000	Local Board Members Remunera								
053110-3002	Professional Services	34,920	41,974	65,701	50,000	50,000	78,412	50,000	50,000
053110-3003	Respite Care								
053110-3004	Repair/Maintenance								
053110-3005	Maintenance Service Contract	36,336	35,061	1,359	50,000	50,000	1,737	50,000	50,000
053110-3007	Advertisement				3,500	3,500		3,500	3,500
053110-5101	Electrical Services	9,633	12,757	15,349	15,000	15,000	16,795	15,000	15,000
053110-5102	Heating Fuel								
053110-5103	Water and Sewer	1,122	1,307	1,603	1,154	1,154	1,441	1,154	1,154
053110-5201	Postal Services	226		10,617	7,265	7,265	3,914	7,265	7,265
053110-5203	Telecommunications	12,119	14,335	14,626	12,500	12,500	14,502	12,500	12,500
053110-5304	Insurance - Fire/Property	240	240	220	348	348	168	348	348
053110-5305	Insurance - Vehicle	2,604	2,688	696	3,000	3,000	3,146	3,000	3,000
053110-5306	Surety Insurance	1,226			916	916	1,226	916	916
053110-5307	Insurance - Professional Lia	1,367	126		2,195	2,195		2,195	2,195
053110-5308	Insurance - General Liabilit	1,200	1,386	2,677	828	828	1,529	828	828
053110-5333	Computer Software Maintenanc	1,250	1,250	1,200			1,360		
053110-5401	Office Supplies	16,283	17,382	23,185	30,000	30,000	18,026	30,000	30,000
053110-5405	Janitorial Supplies	1,886	2,293	2,585	1,200	1,200	2,606	1,200	1,200
053110-5407	Repair and Maintenance Suppl		5						
053110-5408	Vehicle Supplies	8,417	4,419	78,589	4,632	4,632	3,631	4,632	4,632
053110-5411	Books and Subscriptions				1,000	1,000		1,000	1,000
053110-5412	Education/Recreation Supplie			22					
053110-5415	Gen.Services Office Supplies	5,013	979	381			254		
053110-5501	Travel (Mileage)	665	828	858	2,000	2,000	1,026	2,000	2,000
053110-5502	Fares								
053110-5503	Subsistence and Lodging	920	1,391	6,729	10,000	10,000	5,742	10,000	10,000
053110-5504	Convention & Education	50	890	1,340	500	500	460	500	500
053110-5801	Dues	720	420	135	200	200	310	200	200
053110-7001	Office Equipment	260	899	3,917	750	750		750	750
053110-7002	Furniture & Fixtures	875	3,152	395	4,000	4,000	91	4,000	4,000
053110-8001	Lease/Rental of Equipment	2,801	2,898	3,037	2,500	2,500	2,924	2,500	2,500
053110-8002	Lease/Rental of Buildings								
053110-8003	Lease/Rental of Land	11,328	12,336	10,820	10,500	10,500	13,392	10,500	10,500
053110-8111	Capital Expense-Replacement								
	--TOTAL DEPARTMENT--	1,182,812	1,142,779	1,311,543	1,460,412	1,460,412	1,332,608	1,492,523	1,460,412
053210-5701	General Relief								
053210-5702	Auxiliary Grants-Aged	26,010	11,501	11,172			13,453		
053210-5704	Auxiliary Grants-Disabled	78,942	65,622	65,256	80,199	80,199	68,195	80,199	80,199
053210-5705	Aid to Dependent Children								

FUND #-150

VPA FUND EXPENDITURES

	FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED	2025/06	DEPT	ADMIN	ADOPTED
	EXPENSE	EXPENSE	EXPENSE	FY/2025	FY/2025	ACTUAL	FY/2026	FY/2026	FY/2026
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
	General Relief								
053210-5706	Foster Care (AFDC)	191,016	86,247	7,486	384,408	384,408	49,661	384,408	384,408
053210-5707	Emergency Assistance								
053210-5708	State and Local Hospitalizat								
053210-5710	Day Care								
053210-5711	Other Purchased Services	25,039	10,305	6,432	47,925	47,925	2,336	47,925	47,925
053210-5712	Other								
053210-5714	Subsidized Adoption	252,952	270,015	320,445	138,291	138,291	348,538	138,291	138,291
	--TOTAL DEPARTMENT--	573,959	443,690	410,791	650,823	650,823	482,183	650,823	650,823
053500-3001	At Risk Youth & Family Servi								
053500-3002	CSA Administration								
053500-3003	CSA Local Administration								
053500-3004	Safe & Stable Families Grant	2,709	3,656	3,165			45		
	--TOTAL DEPARTMENT--	2,709	3,656	3,165			45		
	VPA FUND EXPENDITURES	1,759,480	1,590,125	1,725,499	2,111,235	2,111,235	1,814,836	2,143,346	2,111,235
093100-0100	Transfer to General Fund								
	-TOTAL FOR FUND	1,759,480	1,590,125	1,725,499	2,111,235	2,111,235	1,814,836	2,143,346	2,111,235

FUND #-150VPA FUND REVENUE										
		FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED	2025/06	DEPT	ADMIN	ADOPTED
		REVENUE	REVENUE	REVENUE	FY/2025	FY/2025	ACTUAL	FY/2026	FY/2026	FY/2026
					BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
000999	VPA FUND REVENUE									
001803-0011	VPA Refunds									
002401-0002	Public Assistance & Welfare									
004101-0006	VPA Cancelled Checks			6,344-						
	--TOTAL DEPARTMENT--			6,344-						
004105-0001	Transfer from General Fund	2,143,322-	1,590,126-	2,111,079-	2,111,235-	2,111,235-	2,111,235-	2,111,235-	2,111,235-	2,111,235-
	--TOTAL DEPARTMENT--	2,143,322-	1,590,126-	2,111,079-	2,111,235-	2,111,235-	2,111,235-	2,111,235-	2,111,235-	2,111,235-
	VPA Cancelled Checks	2,143,322-	1,590,126-	2,117,423-	2,111,235-	2,111,235-	2,111,235-	2,111,235-	2,111,235-	2,111,235-
	-TOTAL FOR FUND	2,143,322-	1,590,126-	2,117,423-	2,111,235-	2,111,235-	2,111,235-	2,111,235-	2,111,235-	2,111,235-

Nelson County Public Schools
Fiscal Year 2025/2026
School Board Requested Operational Budget Synopsis
Based Upon Enrollment of 1417 students

FUND #-205

SCHOOL FUND EXPENDITURES

	FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED	2025/06	DEPT	ADMIN	ADOPTED
	EXPENSE	EXPENSE	EXPENSE	FY/2025	FY/2025	ACTUAL	FY/2026	FY/2026	FY/2026
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
000999	SCHOOL FUND EXPENDITURES								
002404-0034	Breakfast After the Bell								
061100	***INSTRUCTION***								
061100-1000	Salaries & Wages								
061100-2000	Fringe Benefits								
061100-3000	Purchased Services								
061100-5000	Other Charges								
061100-6000	Materials & Supplies								
061100-7000	Payment to Joint Operations								
061100-9301	School Instruction	17,786,148	18,743,490	19,617,702	20,666,109	21,205,734	19,001,899	21,760,809	21,675,588
061100-9302	ESSER II								
061100-9303	ESSER II ARP								
061100-9304	ESSER III Bef/After/Summer S			504,993	1,553,120				
	--TOTAL DEPARTMENT--	17,786,148	18,743,490	19,617,702	21,171,102	22,758,854	19,001,899	21,760,809	21,675,588
	INSTRUCTION	17,786,148	18,743,490	19,617,702	21,171,102	22,758,854	19,001,899	21,760,809	21,675,588
062100	***ADMINISTRATION***								
062100-1000	Salaries and Wages								
062100-2000	Fringe Benefits								
062100-3000	Purchased Services								
062100-5000	Other Charges			5,633					
062100-6000	Materials and Supplies								
062100-9302	School Administration & Heal	1,507,508	1,561,552	1,635,760	1,597,100	1,606,031	1,606,822	1,685,382	1,685,382
062100-9303	ESSER III								
	--TOTAL DEPARTMENT--	1,507,508	1,561,552	1,641,393	1,597,100	1,606,031	1,606,822	1,685,382	1,685,382
	ADMINISTRATION	1,507,508	1,561,552	1,641,393	1,597,100	1,606,031	1,606,822	1,685,382	1,685,382
063100	***TRANSPORTATION***								
063100-1000	Salaries & Wages								
063100-2000	Fringe Benefits								
063100-3000	Purchased Services								
063100-5000	Other Charges								
063100-6000	Materials & Supplies								
063100-8000	Capital Outlay								
063100-9303	School Transportation	2,829,776	3,144,716	3,839,103	2,993,649	2,993,649	2,871,327	3,917,010	3,917,010
063100-9304	ESSER II								
063100-9305	School Bus Driver Incentive								
	--TOTAL DEPARTMENT--	2,829,776	3,144,716	3,839,103	2,993,649	2,993,649	2,871,327	3,917,010	3,917,010
	TRANSPORTATION	2,829,776	3,144,716	3,839,103	2,993,649	2,993,649	2,871,327	3,917,010	3,917,010

FUND #-205

SCHOOL FUND EXPENDITURES

		FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED	2025/06	DEPT	ADMIN	ADOPTED
		EXPENSE	EXPENSE	EXPENSE	FY/2025	FY/2025	ACTUAL	FY/2026	FY/2026	FY/2026
					BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
064100	***OPERATION & MAINTENANCE**									
064100-1000	Salaries & Wages									
064100-2000	Fringe Benefits									
064100-3000	Purchased Services									
064100-5000	Other Charges									
064100-6000	Materials & Supplies									
064100-8000	Capital Outlay									
064100-9304	School Operation & Maintenan	3,152,792	7,044,724	4,066,792	3,132,693	3,132,693	3,045,039	3,284,209	3,284,209	3,284,209
	--TOTAL DEPARTMENT--	3,152,792	7,044,724	4,066,792	3,132,693	3,132,693	3,045,039	3,284,209	3,284,209	3,284,209
064600-6040	School Safety &Security-AI S					128,872				
064600-8000	School Security Equipment Gr									
	--TOTAL DEPARTMENT--					128,872				
	***OPERATION & MAINTENANCE*	3,152,792	7,044,724	4,066,792	3,132,693	3,261,565	3,045,039	3,284,209	3,284,209	3,284,209
065100	***SCHOOL FOOD SERVICES***									
065100-9306	School Food Services	1,036,741	1,360,941	1,361,176	1,344,204	1,344,204	1,289,530	1,387,539	1,387,539	1,387,539
	--TOTAL DEPARTMENT--	1,036,741	1,360,941	1,361,176	1,344,204	1,344,204	1,289,530	1,387,539	1,387,539	1,387,539
	SCHOOL FOOD SERVICES	1,036,741	1,360,941	1,361,176	1,344,204	1,344,204	1,289,530	1,387,539	1,387,539	1,387,539
066100	***FACILITIES***									
066100-9305	School Facilities	934,740	208,529	1,729,651	1,400,000	1,841,728	2,480,683			
066100-9306	ESSER III ARP									
066100-9307	Coronavirus Recovery - Venti									
	--TOTAL DEPARTMENT--	934,740	208,529	1,729,651	1,400,000	1,841,728	2,480,683			
	FACILITIES	934,740	208,529	1,729,651	1,400,000	1,841,728	2,480,683			
067000-9000	Other Uses of Funds/Debt Ser									
067100	***SCHOOL DEBT SERVICES***									
067100-9110	Redemption of Principal									
067100-9120	Interest & Other Fiscal Char	484,422	379,065	1,090,971	197,947	197,947	229,001			
	--TOTAL DEPARTMENT--	484,422	379,065	1,090,971	197,947	197,947	229,001			
	Other Uses of Funds/Debt Se	484,422	379,065	1,090,971	197,947	197,947	229,001			
068000	***TECHNOLOGY***									
068000-1000	Salaries and Wages									
068000-2000	Fringe Benefits									

FUND #-205

SCHOOL FUND EXPENDITURES

	FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED	2025/06	DEPT	ADMIN	ADOPTED
	EXPENSE	EXPENSE	EXPENSE	FY/2025	FY/2025	ACTUAL	FY/2026	FY/2026	FY/2026
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
	TECHNOLOGY								
068000-3000	Purchased Services						_____	_____	
068000-5000	Other Charges						_____	_____	
068000-6000	Materials & Supplies						_____	_____	
068000-6810	Equipment-CARES Act Funds						_____	_____	
068000-6860	Monthly Service - CARES Act						_____	_____	
068000-8000	Capital Outlay						_____	_____	
068000-9306	Technology	1,209,108	1,316,409	1,364,901	1,699,880	1,853,880	2,262,260	1,617,613	1,617,613
068000-9307	ESSER II						_____	_____	
068000-9308	ESSER III						_____	_____	
	--TOTAL DEPARTMENT--	1,209,108	1,316,409	1,364,901	1,699,880	1,853,880	2,262,260	1,617,613	1,617,613
068100	***TRANSFER TO OTHER FUNDS**								
068100-0108	Transfer to Debt Service Fun						_____	_____	
068100-9206	Transfer to Textbook Fund						226,918	226,918	226,918
068100-9306	Transfers to Cafeteria Fund	11,338	16,713	17,843	229,001	229,001	_____	_____	
068100-9307	ESSER II						_____	_____	
068100-9308	ESSER III						_____	_____	
	--TOTAL DEPARTMENT--	11,338	16,713	17,843	229,001	229,001	226,918	226,918	226,918
	TECHNOLOGY	1,220,446	1,333,122	1,382,744	1,928,881	2,082,881	2,262,260	1,844,531	1,844,531
999000	***CONTINGENCY - SCHOOLS***								
999000-9906	Contingency-St/Fed Approp Sh						_____	_____	
	-TOTAL FOR FUND	28,952,573	33,776,139	34,729,532	33,765,576	36,086,859	32,786,561	33,879,480	33,794,259

FUND #-205

SCHOOL FUND REVENUES

	FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED	2025/06	DEPT	ADMIN	ADOPTED
	REVENUE	REVENUE	REVENUE	FY/2025	FY/2025	ACTUAL	FY/2026	FY/2026	FY/2026
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
000999	SCHOOL FUND REVENUES								
001501	***OTHER LOCAL FUNDS***								
001501-0001	Interest on Investments						_____	_____	
001502-0001	Rental of General Property						_____	_____	
001612	***FEES FROM PUPILS***								
001612-0001	Drivers Ed Fee						_____	_____	
001612-0002	Summer School Tuition						_____	_____	
001612-0003	9,067-	10,319-	6,000-			2,000-	_____	_____	
001612-0004	School Food Service						_____	_____	
001612-0010	Out of District Tuition						_____	_____	
001612-0020	Summer School Tuition/Driver						_____	_____	
--TOTAL DEPARTMENT--	9,067-	10,319-	6,000-	_____	_____	2,000-	_____	_____	_____
001801-0001	Miscellaneous Revenue						_____	_____	
001803	***REBATES AND REFUNDS***								
001803-0001	3,092-	1,900-		97,355-	97,355-	1,391-	97,355-	97,355-	97,355-
001803-0002	6,537-	22,260-	21,057-			20,012-	_____	_____	
001803-0003		26,000-		379,353-	379,353-		112,400-	112,400-	112,400-
001803-0010	Rebate/Refund Reading 1st						_____	_____	
--TOTAL DEPARTMENT--	9,629-	50,160-	21,057-	476,708-	476,708-	21,403-	209,755-	209,755-	209,755-
001899	***OTHER FUNDS***								
001899-0008	Sale of School Buses						_____	_____	
001899-0009	34,817-	1,511-	11,619-			12,779-	_____	_____	
001899-0010	15,016-	12,506-	16,227-			5,383-	_____	_____	
001899-0012	13,244-	334,757-	32,404-			40,406-	_____	_____	
001899-0013	Food Service Sales						_____	_____	
001899-0014	55,401-	318,318-					_____	_____	
001899-0014	1,459-	520-				1,926-	_____	_____	
001899-0015	20-	434-	672-			596-	_____	_____	
001899-0016	Retiree Health Insurance						_____	_____	
001899-0017	VTSS (VA Tiered Systems of S						_____	_____	
001899-0018				24,000-	24,000-		_____	_____	
001899-0018				31,482-	31,482-		31,482-	31,482-	31,482-
001899-0021	Carl Perkins Act Funds						_____	_____	
001899-0030	Family Literacy Project (Tit						_____	_____	
001899-0120	Va. Tobacco Settlement Grant						_____	_____	
001899-0121	Sch.Cafeteria Insurance Paym						_____	_____	
001899-0122	Retiree Health Insurance						_____	_____	
001899-0123	After School Program Revenue						_____	_____	
001899-0124	Custodial Services						_____	_____	
001899-0150	Trigon Stock Funds						_____	_____	
001899-0999	Miscellaneous Other Funds						_____	_____	
--TOTAL DEPARTMENT--	119,957-	668,046-	60,922-	55,482-	55,482-	61,090-	31,482-	31,482-	31,482-
001901-0002	PREP Tuition Reimbursement						5,625-	_____	
001901-0003	School to Work Grant						_____	_____	
001901-0011	E-Rate Telecommunications						_____	_____	
--TOTAL DEPARTMENT--	_____	_____	_____	_____	_____	5,625-	_____	_____	_____
001999	OTHER REVENUE TOTAL								
	OTHER LOCAL FUNDS	138,653-	728,525-	87,979-	532,190-	532,190-	90,118-	241,237-	241,237-

		FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED		DEPT	ADMIN	ADOPTED
		REVENUE	REVENUE	REVENUE	FY/2025	FY/2025	2025/06	FY/2026	FY/2026	FY/2026
					BUDGET	BUDGET	ACTUAL	REQUEST	RECOMMENDS	BUDGET
002402	***STATE FUNDS***									
002402-0001	State Sales Tax	2,714,105-	2,668,051-	2,304,401-	2,419,362-	2,419,362-	2,342,740-	2,462,476-	2,462,476-	2,462,476-
002402-0002	Basic School Aid	3,199,222-	3,121,438-	3,435,207-	3,356,015-	3,356,015-	3,379,598-	3,428,687-	3,428,687-	3,428,687-
002402-0003	GED	16,465-	16,405-	16,346-	16,405-	16,405-	16,054-	16,054-	16,054-	16,054-
002402-0004	REMEDIAL SUMMER	76,187-	53,551-	39,383-	27,240-	27,240-	40,522-	40,522-	40,522-	40,522-
002402-0005	Regular Foster Child	9,064-	10,297-	6,367-	26,635-	26,635-	33,012-	56,928-	56,928-	56,928-
002402-0007	Gifted and Talented	33,877-	32,597-	32,763-	30,225-	30,225-	30,155-	29,950-	29,950-	29,950-
002402-0008	Remedial Education	131,673-	128,058-	128,710-						
002402-0009	Enrollment Loss									
002402-0010	June 2025 SOQ Position Bonus					160,043-	160,043-			
002402-0011	Salary Supplement	256,858-	211,168-	540,926-	143,155-	143,155-	143,701-	298,243-	298,243-	298,243-
002402-0012	Special Education- SOQ	421,864-	348,085-	349,858-	430,829-	430,829-	429,823-	426,912-	426,912-	426,912-
002402-0013	Special Education - Add-On							49,492-	49,492-	49,492-
002402-0014	Textbook Payments	68,693-	77,056-	77,449-	76,830-	76,830-	76,650-	76,131-	76,131-	76,131-
002402-0015	School Food Services	32,709-	21,204-	23,356-			27,017-			
002402-0016	Pupil Transportation									
002402-0017	Vocational Education-SOQ	113,136-	178,117-	179,024-	309,928-	309,928-	309,204-	307,111-	307,111-	307,111-
002402-0018	Vocational Education-CAT									
002402-0019	Truancy Prevention									
002402-0020	Hospital, Clinic, Detention									
002402-0021	FICA-Instructional	209,014-	201,401-	202,426-	202,941-	202,941-	202,467-	200,620-	200,620-	200,620-
002402-0022	FICA-Non-Instructional									
002402-0023	VRS-Instructional	487,061-	468,576-	471,548-	435,627-	435,627-	434,609-	431,666-	431,666-	431,666-
002402-0024	VRS-Non-Instructional									
002402-0025	Group Life- Instructional									
002402-0026	Group Life- Non-Instructiona									
002402-0027	Salary Supplement									
002402-0028	Early Reading Intervention	57,823-	32,268-	32,268-	29,993-	29,993-	27,136-	27,136-	27,136-	27,136-
002402-0033	Lottery									
002402-0038	Migrant Education									
002402-0040	Adult Literacy									
002402-0041	Group Life-Instructional	14,701-	13,970-	14,041-	12,474-	12,474-	12,445-	12,360-	12,360-	12,360-
002402-0043	Software Rights									
002402-0045	Dropout Prevention									
002402-0046	SPED Homebound Instruction	294-	6,297-	2,139-	2,965-	2,965-	7,140-	7,212-	7,212-	7,212-
002402-0047	Private School Tuition									
002402-0048	SPED Regional Programs	124,937-	98,434-	84,439-	64,719-	64,719-	55,622-	56,045-	56,045-	56,045-
002402-0049	Special Ed- Inservice									
002402-0050	Special Ed- Vocational Ed									
002402-0051	Private School									
002402-0052	Vocational Ed- Equipment	5,641-	5,256-	4,736-			5,379-			
002402-0053	Vocational Ed-Occupational/T	18,722-	36,251-	34,957-	45,559-	45,559-	35,270-	43,337-	43,337-	43,337-
002402-0054	Vocational Ed-Conference Tra									
002402-0058	Salary Supplement									
002402-0059	Special Ed- Foster Child	17,765-	20,389-	24,651-						
002402-0060	Educational Technical Paymen									
002402-0061	Electronic Classroom									
002402-0062	Software Flow-Through									
002402-0064	SOL Materials/Teacher Traini									

FUND #-205

SCHOOL FUND REVENUES

	FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED	2025/06	DEPT	ADMIN	ADOPTED
	REVENUE	REVENUE	REVENUE	FY/2025	FY/2025	ACTUAL	FY/2026	FY/2026	FY/2026
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
STATE FUNDS									
002402-0065	At Risk	312,652-	382,172-	389,680-	895,483-	895,483-	299,083-	914,950-	914,950-
002402-0066	Maintenance Supplement								914,950-
002402-0067	EMR								
002402-0068	ESL	35,961-	29,413-	41,929-	48,262-	48,262-	79,863-	92,215-	92,215-
002402-0074	Remediation Assistance								
002402-0075	Primary Class Size Payment	139,265-	140,140-	153,490-	92,815-	92,815-	98,496-	98,528-	98,528-
002402-0076	VPSA Technology Grant		35,098-		154,000-	308,000-	154,000-	154,000-	154,000-
002402-0077	State School Security Grant								
002402-0081	Pre-School Initiative	130,136-	152,970-	167,181-	159,488-	159,488-	757,422-	149,520-	149,520-
002402-0086	Supplemental Lottery/Pupil A	236,040-	235,156-	236,897-	205,927-	205,927-	213,613-	200,000-	200,000-
002402-0091	Mentor Teacher Program	1,827-	1,749-	785-	785-	785-	1,002-	1,002-	1,002-
002402-0093	Vitrual Advancement Placemen								
002402-0099	Other State Funds		32,624-	17,638-					
002402-0130	Composit Index Transi								
002402-0270	Harper Retirement								
002402-0306	Construction - SCAP Grant			609,974-	1,400,000-	1,841,728-	1,841,729-		
002402-0405	Algebra Readiness	18,937-	15,587-	15,583-	14,605-	14,605-	14,607-	14,606-	14,606-
002402-0630	School/Community Health								
002402-0750	Primary Class Size								
--TOTAL DEPARTMENT--	8,884,629-	8,773,778-	9,638,152-	10,602,267-	11,358,038-	11,228,402-	9,595,703-	9,595,703-	9,595,703-
002403-0017	Virginia Cyber Camp Program								
002403-0033	CTE Competitive Grants			37,500-					
002403-0034	CTE Equip School Div High De	4,354-	4,052-	3,644-					
002403-0036	CTE Stem-H Industry Credenti	1,233-	795-	923-			1,137-		
002403-0049	Industry Certification Costs	3,284-	2,925-	2,458-			3,028-		
002403-0060	School Construction Grants-S		1,235,686-						
002403-0065	VA Work Place	480-	230-	410-					
002403-0073	COMPOSITE INDEX HOLD HARMLES								
002403-0099	National Board Certification	2,500-	2,500-						
--TOTAL DEPARTMENT--	11,851-	1,246,188-	44,935-			4,165-			
002404-0001	SOL- Algebra Readiness								
002404-0002	Technology Resource								
002404-0003	Epi Pen Grant								
002404-0010	At Risk 4 Year Old								
002404-0027	Positive Behavioral Interven	26,000-	24,000-	22,500-			30,000-		
002404-0030	Virtual VA Tutition								
002404-0034	Breakfast After the Bell								
002404-0415	Project Graduation	3,513-	3,494-	3,494-	3,371-	3,371-	3,371-	3,371-	3,371-
002404-0459	Supplement Support School Op								
002404-4070	School Security Equipment Gr		250,000-	233,113-		76,070-			
--TOTAL DEPARTMENT--	29,513-	277,494-	259,107-	3,371-	79,441-	33,371-	3,371-	3,371-	3,371-
002408-0016	School Vision Screening Gran		1,386-	3,213-		3,164-			
002408-0035	Robots For Autism								
002408-0071	Grow Your Own Teacher Pilot			7,500-		15,000-			
002408-0074	Learning Loss PPA								

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SCHOOL FUND REVENUES

	FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED	2025/06	DEPT	ADMIN	ADOPTED
	REVENUE	REVENUE	REVENUE	FY/2025	FY/2025	ACTUAL	FY/2026	FY/2026	FY/2026
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
002408-0083	School Vision Screening Gran								
	Albuterol Grant	248-							
002408-0088	Schools Active Learning Grnt	30,000-							
002408-0099	Rebenchmarking Hold Harmless	205,821-	197,300-						
002408-0100	CTE Underpaid Occupational P								
	--TOTAL DEPARTMENT--	248-	237,207-	208,013-		18,164-			
002409	Grocery Hold Harmless								
002409-0001	Grocery Hold Harmless	148,190-	343,919-	362,738-	362,738-	362,738-	369,878-	369,878-	369,878-
002409-0045	Schools All In VA Plan		379,582-						
002409-0075	VPI Prov Teacher Licensure G					3,150-			
	--TOTAL DEPARTMENT--	148,190-	723,501-	362,738-	362,738-	365,888-	369,878-	369,878-	369,878-
	STATE FUNDS	8,926,241-	10,682,857-	10,873,708-	10,968,376-	11,800,217-	9,968,952-	9,968,952-	9,968,952-
003100	***FEDERAL FUNDS*** ARIGULTU								
003100-0555	National School Lunch Progra	1,017,441-	963,237-	956,134-	1,344,204-	857,193-	1,387,539-	1,387,539-	1,387,539-
003100-0665	Forest Reserve	3,872-	2,959-	3,220-	3,864-	2,809-	3,864-	3,864-	3,864-
	--TOTAL DEPARTMENT--	1,021,313-	966,196-	959,354-	1,348,068-	860,002-	1,391,403-	1,391,403-	1,391,403-
003301-0029	Rural & Safe Schools	293-							
	--TOTAL DEPARTMENT--	293-							
003302	***FEDERAL FUNDS***								
003302-0001	Basic Adult Education								
003302-0002	Title I/Migrant Education								
003302-0010	Education Jobs Fund								
003302-0020	COVID Public Health Workforc	80,431-							
003302-0021	Federal Cares Act Funds CFDA								
003302-0022	CARES Act Funding ESSER/GEER	559,496-	3,745,829-	1,348,577-		1,689,182-			
003302-0023	CRRSA/ESSER CARES II								
003302-0024	Coronavirus Recovery-Ventila								
003302-0025	School Bus Driver Incentive								
003302-0026	ESSERIII Sate Bef/After/Summ			68,068-	68,068-				
003302-0027	ESSER III American Rescue Pl			436,925-	1,485,052-				
003302-0029	Preschool Handicapped Grant								
003302-0030	EPA (CSB) Electric Schl Bus	790,000-							
003302-0096	School Safety & Security Fed				52,801-				
003302-0097	Reading First Grant								
003302-0099	Other Federal Funds								
	--TOTAL DEPARTMENT--	559,496-	4,616,260-	1,348,577-	504,993-	1,605,921-	1,689,182-		
003840	***FEDERAL FUNDS*** EDUCATIO								
003840-0001	ARRA-State Fiscal Stabilizat								
003840-0009	ARRA-Title I								
003840-0010	Title 1/A Grants To LEA'S	451,129-	577,081-	583,509-	502,890-	502,890-	502,890-	502,890-	502,890-
003840-0011	Title 1/C Migrant Education								

FUND #-205

SCHOOL FUND REVENUES

	FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED	2025/06	DEPT	ADMIN	ADOPTED
	REVENUE	REVENUE	REVENUE	FY/2025	FY/2025	ACTUAL	FY/2026	FY/2026	FY/2026
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
	FEDERAL FUNDS EDUCATIO								
003840-0012	School Improvement								
003840-0013	ARRA Education Jobs Fund								
003840-0027	Title VI-B Carryover								
003840-0028	ARRA-Title VI-B IDEA 611 Flo								
003840-0029	Title I Carryover								
003840-0030	Title II Carryover								
003840-0031	Title III Carryover								
003840-0032	Title IV Carryover								
003840-0041	CARL PERKINS SUB TEACHER PAY								
003840-0048	Title 1 - Carl Perkins Vocat								
003840-0173	Preschool Handicapped								
003840-0174	ARRA-Pre-K 619 PS								
003840-0186	Title IV Drug Free Schools								
003840-0243	Title II Carl Perkins Tech P								
003840-0298	Title V/A Innovative Ed Prog								
003840-0318	TITLE II/D EDUCATION TECHNIC								
003840-0319	ARRA-Title II/D								
003840-0357	Title 1/B Reading First Gran								
003840-0358	Title VI Rural & Low Income								
003840-0365	Title III Language Acquisiti								
003840-0367	TITLE II PART A								
003840-0372	Longitudinal System Expand								
003840-0424	Title V Carryover								
003840-0425	Title IV Part A, Reading Fir								
003840-0433	AP Grant								
	--TOTAL DEPARTMENT--								
	1,004,914-	1,123,502-	1,277,824-	1,257,177-	1,257,177-	1,530,564-	1,508,818-	1,508,818-	1,508,818-
003843-0018	Title II/D Education Technic								
003930-5580	TANF-VPI Fed Allocation								
	FEDERAL FUNDS ARIGULT								
	2,586,016-	6,705,958-	3,585,755-	3,110,238-	4,211,166-	4,079,748-	2,900,221-	2,900,221-	2,900,221-
004100	***LOCAL SOURCES***								
004101-0005	Cancelled Checks-School								
	--TOTAL DEPARTMENT--								
		830-	8,756-						
		830-	8,756-						
004104	***BOND PROCEEDS***								
004104-0001	Proceeds from Bond Issue								
004104-0006	VPSA Bond Proceeds								
004104-0008	Bond Anticipation Loan								
004104-0012	Bond Interest								
004105	***Transfers from Other Fund								
004105-0001	Transfer from General Fund								
004105-0102	Transfer from Trigon Stock F								
004105-0108	Transfer from Debt Service F								
	--TOTAL DEPARTMENT--								
	16,547,209-	15,657,969-	22,201,948-	19,154,772-	19,543,285-	19,534,354-	20,769,070-	20,683,849-	20,683,849-
	LOCAL SOURCES								
	16,547,209-	15,658,799-	22,210,704-	19,154,772-	19,543,285-	19,534,354-	20,769,070-	20,683,849-	20,683,849-

SCHOOL FUND REVENUES

	FY/2022	FY/2023	FY/2024	ADOPTED FY/2025	AMENDED FY/2025	2025/06	DEPT FY/2026	ADMIN FY/2026	ADOPTED FY/2026
	<u>REVENUE</u>	<u>REVENUE</u>	<u>REVENUE</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>REQUEST</u>	<u>RECOMMENDS</u>	<u>BUDGET</u>
033020-0021									
-TOTAL FOR FUND	<u>28,198,119-</u>	<u>33,776,139-</u>	<u>36,758,146-</u>	<u>33,765,576-</u>	<u>36,086,858-</u>	<u>35,354,210-</u>	<u>33,879,480-</u>	<u>33,794,259-</u>	<u>33,794,259-</u>

FUND #-206

TEXTBOOK FUND EXPENDITURES

	<u>FY/2022</u>	<u>FY/2023</u>	<u>FY/2024</u>	<u>ADOPTED</u>	<u>AMENDED</u>		<u>DEPT</u>	<u>ADMIN</u>	<u>ADOPTED</u>
	<u>EXPENSE</u>	<u>EXPENSE</u>	<u>EXPENSE</u>	<u>FY/2025</u>	<u>FY/2025</u>	<u>2025/06</u>	<u>FY/2026</u>	<u>FY/2026</u>	<u>FY/2026</u>
				<u>BUDGET</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>REQUEST</u>	<u>RECOMMENDS</u>	<u>BUDGET</u>
000999	TEXTBOOK FUND EXPENDITURES								
061100	Textbook Fund Expenditures								
061100-9401	School Textbook Paymnts-Inst	210,174	89,320	76,884	600,000	600,000	421,591	600,000	556,868
	--TOTAL DEPARTMENT--	<u>210,174</u>	<u>89,320</u>	<u>76,884</u>	<u>600,000</u>	<u>600,000</u>	<u>421,591</u>	<u>600,000</u>	<u>556,868</u>
	Textbook Fund Expenditures	<u>210,174</u>	<u>89,320</u>	<u>76,884</u>	<u>600,000</u>	<u>600,000</u>	<u>421,591</u>	<u>600,000</u>	<u>556,868</u>
068000-9406	School Textbook Payments-Tec				129,537	129,537	129,537		
	--TOTAL DEPARTMENT--				<u>129,537</u>	<u>129,537</u>	<u>129,537</u>		
	School Textbook Payments-Te				<u>129,537</u>	<u>129,537</u>	<u>129,537</u>		
	-TOTAL FOR FUND	<u>210,174</u>	<u>89,320</u>	<u>76,884</u>	<u>729,537</u>	<u>729,537</u>	<u>421,591</u>	<u>729,537</u>	<u>556,868</u>

FUND #-206

SCHOOL TEXTBOOK FUND

		FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED	2025/06	DEPT	ADMIN	ADOPTED
		REVENUE	REVENUE	REVENUE	FY/2025	FY/2025	ACTUAL	FY/2026	FY/2026	FY/2026
					BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
000999	SCHOOL TEXTBOOK FUND									
001501-0001	Interest on Investments	32-	41-	51-	36-	36-	42-	36-		
	--TOTAL DEPARTMENT--	32-	41-	51-	36-	36-	42-	36-		
001502-0007	Sale of Used Books				500-	500-		500-		
	--TOTAL DEPARTMENT--				500-	500-		500-		
001612-0003	Supplement from Sch.Operatin	162,579-	192,546-	184,803-	229,001-	229,001-	229,001-	229,001-	226,918-	226,918-
	--TOTAL DEPARTMENT--	162,579-	192,546-	184,803-	229,001-	229,001-	229,001-	229,001-	226,918-	226,918-
	Interest on Investments	162,611-	192,587-	184,854-	229,537-	229,537-	229,043-	229,537-	226,918-	226,918-
004101-0001	Cancelled Checks									
009999-0001	Carryover Funds				500,000-	500,000-		500,000-	329,950-	329,950-
	--TOTAL DEPARTMENT--				500,000-	500,000-		500,000-	329,950-	329,950-
	Carryover Funds				500,000-	500,000-		500,000-	329,950-	329,950-
	-TOTAL FOR FUND	162,611-	192,587-	184,854-	729,537-	729,537-	229,043-	729,537-	556,868-	556,868-

FUND #-207

CAFETERIA FUND

				ADOPTED	AMENDED		DEPT	ADMIN	ADOPTED
	FY/2022	FY/2023	FY/2024	FY/2025	FY/2025	2025/06	FY/2026	FY/2026	FY/2026
	EXPENSE	EXPENSE	EXPENSE	BUDGET	BUDGET	ACTUAL	REQUEST	RECOMMENDS	BUDGET
000999	CAFETERIA FUND								
065100	SCHOOL CAFETERIA FUND EXPEND								
065100-6000	School Food Services								
065100-9402	School Cafeteria Payments								
651000-1000	Salaries and Wages								
651000-2000	Fringe Benefits								
651000-3000	Purchased Service								
651000-5000	Other Charges								
651000-8000	Capital Outlay								
--TOTAL DEPARTMENT--				240,491	240,491		240,491	391,628	391,628
	Salaries and Wages			240,491	240,491		240,491	391,628	391,628
	-TOTAL FOR FUND			240,491	240,491		240,491	391,628	391,628

		FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED		DEPT	ADMIN	ADOPTED
		REVENUE	REVENUE	REVENUE	FY/2025	FY/2025	2025/06	FY/2026	FY/2026	FY/2026
					BUDGET	BUDGET	ACTUAL	REQUEST	RECOMMENDS	BUDGET
000999	CAFETERIA FUND									
001501-0001	Interest on Investments									
001602-0004	Cafeteria Sales									
001803-0001	Miscellaneous									
002402-0015	School Food Program-State									
002402-0016	Breakfast After the Bell									
002403-0047	School Breakfast Incentive									
003302-0012	School Breakfast Program 10.									
003302-0013	School Food Program-Federal									
003302-0014	Summer Feeding Program									
003302-0015	USDA Commodities Received									
003302-0016	Pandemic EBT Payments 10.649									
003302-0017	CACFP-Child/Adult Care Feedi									
003302-0018	SNP Equipment Grant									
003302-0019	SNP SCA Funds									
003302-0020	Team Nutrition Grants 10.574									
003302-0021	Federal CARES Act Funds CFDA									
003302-0055	USDA Commodities Revenue									
004105-0002	Transfers from School Fund									
004105-0205	Transfer from School Fund				240,491-	240,491-		240,491-	391,628-	391,628-
	--TOTAL DEPARTMENT--				240,491-	240,491-		240,491-	391,628-	391,628-
	Transfers from School Fund				240,491-	240,491-		240,491-	391,628-	391,628-
	-TOTAL FOR FUND				240,491-	240,491-		240,491-	391,628-	391,628-

FUND #-501

EXPENDITURES-PIN.RIV.WAT/SEW

	FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED	2025/06	DEPT	ADMIN	ADOPTED
	EXPENSE	EXPENSE	EXPENSE	FY/2025	FY/2025	ACTUAL	FY/2026	FY/2026	FY/2026
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
000999	EXPENDITURES-PIN.RIV.WAT/SEW								
042040	***Operations***								
042040-1001	Salary & Benefits								
042040-3001	Engineering Services	2,333	980	340	4,000	4,000	1,444	4,000	2,500
042040-3002	Professional Services-Instal								
042040-3003	Professional Services-Legal			192					
042040-3004	Maintenance & Repairs	39,527	89,809	62,611	63,000	63,000	75,699	63,000	62,000
042040-3005	Pump & Haul Septic Tanks								
042040-5100	Electrical Services	9,899	9,635	11,594	13,000	13,000	10,574	13,000	12,000
042040-5103	Water Service	14,529	13,158	13,466	15,000	15,000	12,575	15,000	13,800
042040-5104	Sewer Service	25,686	22,322	22,999	30,000	30,000	23,837	30,000	26,400
042040-5201	Postal Services & Billing	5,866	5,785	6,182	6,000	6,000	7,711	6,000	7,800
042040-5203	Telecommunications	1,214	2,308	1,307	1,400	1,400	1,360	1,400	1,400
042040-5401	Office Supplies	144		75					
042040-5407	Maintenance Supplies/Equipme	95,181	59,216	40,947	57,193	82,193	94,293	57,193	63,693
042040-5840	Permit Fees	309	309	315	315	315	315	315	315
042040-5841	Meter Reading Service								
042040-5842	Water & Sewer								
042040-8003	Capital Outlay-Disinfectant			1,833					
042040-8004	Capital Outlay-Pump Station	87,539	73,838		350,000	350,000	26,875	350,000	323,125
042040-8010	Depreciation Expense								
042040-9201	Refunds		1,477	816					
042040-9901	Reserve For Contingency								
	--TOTAL DEPARTMENT--	282,227	278,837	162,677	539,908	564,908	254,683	539,908	513,033
	Operations	282,227	278,837	162,677	539,908	564,908	254,683	539,908	513,033
095501	***Debt Service***								
095501-9110	Principal Payments								
095501-9120	Interest Payments								
095501-9150	Debt Service Reserve								
	-TOTAL FOR FUND	282,227	278,837	162,677	539,908	564,908	254,683	539,908	513,033

FUND #-501

REVENUES-PINEY RIVER WAT/SEW

	FY/2022	FY/2023	FY/2024	ADOPTED	AMENDED	2025/06	DEPT	ADMIN	ADOPTED
	REVENUE	REVENUE	REVENUE	FY/2025	FY/2025	ACTUAL	FY/2026	FY/2026	FY/2026
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
000999	REVENUES-PINEY RIVER WAT/SEW								
001000									
001501	***Interest Earnings & Misc*								
001501-0001	Interest Earned on Bank Depo						_____	_____	
001501-0002	Acct Maintenance Fee						_____	_____	
001608	***Charges for Services***								
001608-0002	Fees for Water/Sewer	139,353-	129,404-	129,846-	150,000-	150,000-	135,270-	150,000-	150,000-
001608-0003	Connection & Installation Fe	33,500-	65,773-	983-	20,000-	20,000-	20,483-	20,000-	20,000-
	--TOTAL DEPARTMENT--	172,853-	195,177-	130,829-	170,000-	170,000-	155,753-	170,000-	170,000-
001803	***Expenditure Refunds***								
001803-0001	Expenditure Refunds						_____	_____	
		172,853-	195,177-	130,829-	170,000-	170,000-	155,753-	170,000-	170,000-
004100	***Non-Revenue Receipts***								
004105	***Transfers In***								
004105-0001	Transfer from General Fund	183,654-	76,442-		350,000-	375,000-	350,000-	350,000-	_____
004105-0108	Transfer from Debt Service F						_____	_____	
	--TOTAL DEPARTMENT--	183,654-	76,442-		350,000-	375,000-	350,000-	350,000-	_____
		183,654-	76,442-		350,000-	375,000-	350,000-	350,000-	_____
009999-0001	Year Ending Balance				19,908-	19,908-	19,908-	343,033-	343,033-
	--TOTAL DEPARTMENT--				19,908-	19,908-	19,908-	343,033-	343,033-
	Year Ending Balance				19,908-	19,908-	19,908-	343,033-	343,033-
	-TOTAL FOR FUND	356,507-	271,619-	130,829-	539,908-	564,908-	505,753-	539,908-	513,033-