**MEMORANDUM**

To: Members, Board of Supervisors

From: Grace Mawyer, Director of Finance & Human Resources

**Subject: Agenda Item V. C FY27 Quarter 1 Financial Report (General Fund)**

Date: October 13, 2026

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**BACKGROUND:**

Staff is providing an FY27 Quarter 1 report as of September 30, 2026 for the General Fund. This data is provided on a cash basis – all revenues and expenditures collected or expended as of September 30, 2026.

Staff is providing the Board with General Fund fiscal reports on a quarterly basis at the regular meetings in October (Q1), January (Q2), April (Q3), and July (Q4) + September (EOY).

The Board will continue to receive monthly General Fund fiscal summary reports along with the Director of Finance and HR's monthly report.

**Quarterly Report Format:** Revenues and Expenditures will be compared on a Budgeted vs Actual basis showing the % of budget realized, and also on an Actual vs Projected basis showing the $ and % variance between Actual and Projected. Report formatting can be tailored to the Board's informational needs at any time.

**Revenues:** Dept. Codes for each grouping of Revenues on the GL060 detailed reports are shown in the lefthand column. Major categories of Local Revenue are shown and then totaled, then State, Federal, Other, and Year Ending Balance and total revenues.

**Expenditures:** Dept. Codes for each grouping of Expenditures on the GL060 detailed reports are shown in the left-hand column. Groupings of expenditures match how they are shown on the GL060 detailed report; i.e. General & Finance Administration includes Departments 12010 through 12240.

**Change in Net Position:** Actual Total Revenues are compared to Actual Total Expenditures and Projected Total Revenues are compared to Projected Total Expenditures with a $ and % variance indicated for the Actual vs Projected. A positive Change in Net Position indicates an addition to General Fund Balance and a negative Change in Net Position indicates a deduction from (use of) General Fund Balance.

**1st QUARTER OF FY2027 ANALYSIS (CASH BASIS):**

**At the end of Quarter 1 of Fiscal Year FY27, Total Actual Expenditures exceeded Total Actual Revenues collected and resulted in a negative Change in Net Position of $13,867,184.** This is largely due to the annual transfers to other funds totaling over $28,000,000 on the expenditure side, which was done early in the first quarter. Also, on the revenue side, the first half of FY27 tax bills will be sent out in mid-October and due on December 5th. Actual Revenues realized were 32% of budgeted and actual expenditures were 53% of budgeted.

We will report on projected revenue and expenditure figures on the Quarter 2 report, as we should have more data at that time.

Details regarding Actual vs Budgeted Revenues and Expenditures are provided below.

**Local Revenues:**

**Actual local revenues were 11% of budgeted for Quarter 1, totaling $4,843,475.**

- Contributing to higher than budgeted (25%) actual collections were Recordation Taxes and EMS Revenue Recovery Fees, with both hitting around 30%.

- Personal Property Taxes, Local Sales & Use Tax, Electric Consumer Utility Tax, Transient Occupancy Tax, Meals Tax, and Landfill Tipping Fees were all close to the 25% target.

- Contributing to lower than budgeted actual collections were: Real Estate Taxes, Public Service Taxes, Motor Vehicle License Fees, Interest on Investments, and Building Permit Fees. As stated previously, the first half of FY27 Real Estate Tax bills will be sent out within the next week and due on December 5th. Public Service Tax bills were mailed last week and are also due on December 5th.

**State, Federal, Other, and Year Ending Balance (All Other):**

Actual all other revenues collected averaged 25% of budgeted. State and Federal revenues are typically tied to reimbursable expenditures such as State Compensation Board reimbursements or grant funding so if funds are not expended then reimbursements are not received.

**Expenditures:**

Actual expenditures were 53% of budgeted for the First Quarter.

- Most Departments have expended an average of 25% of budgeted expenditures.

- Actual Capital Outlay expenditures were 6% of budgeted during Quarter 1. These budgeted projects will be undertaken as the year progresses.

- Transfers have been 93% completed for FY27, which is the primary reason for the overall expenditures already hitting 53% of budgeted. These transfers are historically done at the beginning of the year. These include the transfer to the School Fund, Debt Service Fund, VPA Fund, and Reassessment Fund. There is one transfer remaining totaling just over $2 million associated with the move of the CSA expenditures from the General Fund to the VPA Fund.

**Statement of Revenues, Expenditures, and Change in Net Position**
**3 month period ended September 2026 (Unaudited Cash Basis)**

**Q1 FY27 General Fund (Operating)**

| Dept. Code | REVENUES | FY27 Budgeted Revenues As Amended | FY27 September YTD Actual | % Budget Realized - Target is 25% | FY27 Projection | $ Variance Actual vs. Projection |
|---|---|---|---|---|---|---|
| **1101-1901** | Local | | | | | |
| | Real Estate Taxes | 23,696,249 | 550,981 | 2% | | 550,981 |
| | Public Service Tax | 1,246,446 | 2,685 | 0% | | 2,685 |
| | Personal Property Tax & Mobile Home Tax | 6,489,001 | 1,393,509 | 21% | | 1,393,509 |
| | Local Sales & Use Tax | 2,513,279 | 582,224 | 23% | | 582,224 |
| | Electric Consumer Utility Tax | 530,754 | 126,960 | 24% | | 126,960 |
| | Motor Vehicle License | 740,090 | 74,981 | 10% | | 74,981 |
| | Recordation Tax | 380,000 | 115,193 | 30% | | 115,193 |
| | Transient Occupancy Tax | 2,722,813 | 621,436 | 23% | | 621,436 |
| | Meals Tax | 1,621,560 | 370,826 | 23% | | 370,826 |
| | Building Permits | 365,000 | 64,969 | 18% | | 64,969 |
| | Interest on Investments | 1,276,000 | 199,764 | 16% | | 199,764 |
| | Landfill Tipping Fees | 228,827 | 57,711 | 25% | | 57,711 |
| | EMS Revenue Recovery | 1,005,098 | 290,807 | 29% | | 290,807 |
| | All Other Local Revenue | 1,628,122 | 391,429 | 24% | | 391,429 |
| | **Total Local Revenue** | **44,443,239** | **4,843,475** | **11%** | | 4,843,475 |
| | | | | | | - |
| **2201-2404** | **State** | **5,591,998** | **1,780,017** | 32% | | 1,780,017 |
| **3101-3303** | **Federal** | **1,204,802** | **228,113** | 19% | | 228,113 |
| **4101** | **Other** | **-** | **418** | 100% | | 418 |
| **9999** | **Year Ending Balance** | **13,781,924** | **13,781,924** | 100% | | 13,781,924 |
| | | | | | | - |
| | **Total Revenues** | **65,021,963** | **20,633,947** | **32%** | **-** | 20,633,947 |

| | EXPENDITURES | FY27 Budgeted Expenditures As Amended | FY27 September YTD Actual | % Budget Realized - Target is 25% | FY27 Projection | FY27 $ Variance Actual vs. Projection |
|---|---|---|---|---|---|---|
| **11010** | Board of Supervisors | 241,043 | 41,510 | 17% | | 41,510 |
| **12010-12240** | General & Financial Administration | 2,181,480 | 507,891 | 23% | | 507,891 |
| **13010-13020** | Board of Elections and Registrar | 438,394 | 136,212 | 31% | | 136,212 |
| **21010-21070** | Courts | 874,270 | 209,141 | 24% | | 209,141 |
| **22010** | Commonwealth Attorney | 737,438 | 212,519 | 29% | | 212,519 |
| **31020** | Law Enforcement | 3,176,960 | 834,462 | 26% | | 834,462 |
| **32010-32060** | Fire and Rescue Services | 4,059,644 | 1,345,464 | 33% | | 1,345,464 |
| **33010** | Corrections and Detention (ACRJ) | 2,058,060 | 514,508 | 25% | | 514,508 |
| **34010** | Inspections | 433,366 | 114,098 | 26% | | 114,098 |
| **35010-35030** | Other Protection (Animal Control & Med Ex) | 383,156 | 103,893 | 27% | | 103,893 |
| **42030** | Sanitation and Waste Removal | 1,568,868 | 355,229 | 23% | | 355,229 |
| **43020-43040** | General Maintenance (B&G, Motor Pool) | 1,442,276 | 493,267 | 34% | | 493,267 |
| **51010** | Health (Health Department) | 394,138 | 98,535 | 25% | | 98,535 |
| **52010** | Mental Health/ Community Services Board | 165,000 | - | 0% | | - |
| **53600** | CSA/AT Risk Youth & Families | - | 179,154 | 100% | | 179,154 |
| **64010** | Community College | 2,004 | 501 | 25% | | 501 |
| **71020** | Parks & Recreation | 551,927 | 103,093 | 19% | | 103,093 |
| **81010-81050** | Planning & Community Development | 835,984 | 213,885 | 26% | | 213,885 |
| **82030** | Environmental Management (TJSWCD) | 37,226 | - | 0% | | - |
| **83010** | VA Cooperative Extension | 67,544 | - | 0% | | - |
| **91030** | Non-Departmental | 2,128,061 | 313,894 | 15% | | 313,894 |
| **91050** | Capital Outlay | 11,489,990 | 641,301 | 6% | | 641,301 |
| **92010** | Revenue Refunds | 32,000 | 4,440 | 14% | | 4,440 |
| **93100** | Transfers | 30,117,298 | 28,078,133 | 93% | | 28,078,133 |
| **999000** | Contingencies | 1,605,836 | - | 0% | | - |
| | **Total Expenditures** | **65,021,962** | **34,501,131** | **53%** | **-** | 34,501,131 |
| | **FY27 Change in Net Position** | | **(13,867,184)** | | **-** | (13,867,184) |

REVENUE SUMMARY

--DETAIL-- 7/01/2026 - 9/30/2026 --DETAIL--

FUND #-100 ***GENERAL FUND REVENUE***

| MAJOR ACCT# | DESCRIPTION | BUDGET AMOUNT | APPR. AMOUNT | CURRENT AMOUNT | Y-T-D AMOUNT | BALANCE | % REMAIN. |
|---|---|---|---|---|---|---|---|
| 999 | GENERAL FUND REVENUES | | | | | | |
| 1000 | REVENUE FROM LOCAL SOURCES | | | | | | |
| 1100 | GENERAL PROPERTY TAXES | | | | | | |
| 1101 | ***REAL ESTATE TAXES*** | | | | | | |
| 1008 | 2008 Real Estate Taxes FH | .00 | .00 | 8.05 | 24.21 | 24.21- | 100.00- |
| 1012 | 2012 Real Estate Taxes FH | .00 | .00 | .00 | 25.36 | 25.36- | 100.00- |
| 1013 | 2013 Real Estate Taxes FH | .00 | .00 | 5.86 | 23.54 | 23.54- | 100.00- |
| 1016 | 2016 Real Estate Taxes FH | .00 | .00 | 11.23 | 33.82 | 33.82- | 100.00- |
| 1018 | 2018 Real Estate Taxes FH | .00 | .00 | 49.82 | 100.09 | 100.09- | 100.00- |
| 1019 | 2019 Real Estate Taxes FH | .00 | .00 | 105.40 | 997.67 | 997.67- | 100.00- |
| 1020 | 2020 Real Estate Taxes FH | .00 | .00 | 2.80 | 38.55 | 38.55- | 100.00- |
| 1021 | 2021 Real Estate Taxes FH | .00 | .00 | 181.83 | 611.31 | 611.31- | 100.00- |
| 1022 | 2022 Real Estate Taxes FH | .00 | .00 | 563.75 | 1,026.08 | 1,026.08- | 100.00- |
| 1023 | 2023 Real Estate Taxes FH | .00 | .00 | 1,680.08 | 3,408.39 | 3,408.39- | 100.00- |
| 1024 | 2024 Real Estate Taxes FH | .00 | .00 | 8,352.39 | 12,775.04 | 12,775.04- | 100.00- |
| 1025 | 2025 Real Estate Taxes FH | .00 | .00 | 34,802.46 | 49,724.20 | 49,724.20- | 100.00- |
| 1026 | 2026 Real Estate Taxes FH | .00 | .00 | 104,000.88 | 308,803.80 | 308,803.80- | 100.00- |
| 1027 | 2027 Real Estate Taxes FH | 11,994,398.00 | 11,994,398.00 | .00 | .00 | 11,994,398.00 | 100.00 |
| 2012 | 2012 Real Estate Taxes SH | .00 | .00 | 63.17 | 170.02 | 170.02- | 100.00- |
| 2018 | 2018 Real Estate Taxes SH | .00 | .00 | 102.44 | 257.55 | 257.55- | 100.00- |
| 2019 | 2019 Real Estate Taxes SH | .00 | .00 | 13.57 | 44.55 | 44.55- | 100.00- |
| 2020 | 2020 Real Estate Taxes SH | .00 | .00 | 168.46 | 301.13 | 301.13- | 100.00- |
| 2021 | 2021 Real Estate Taxes SH | .00 | .00 | 276.85 | 831.31 | 831.31- | 100.00- |
| 2022 | 2022 Real Estate Taxes SH | .00 | .00 | 669.31 | 1,477.77 | 1,477.77- | 100.00- |
| 2023 | 2023 Real Estate Taxes SH | .00 | .00 | 4,795.17 | 6,858.19 | 6,858.19- | 100.00- |
| 2024 | 2024 Real Estate Taxes SH | .00 | .00 | 7,111.50 | 14,641.62 | 14,641.62- | 100.00- |
| 2025 | 2025 Real Estate Taxes SH | .00 | .00 | 45,577.65 | 70,029.72 | 70,029.72- | 100.00- |
| 2026 | 2026 Real Estate Taxes SH | 11,701,851.00 | 11,701,851.00 | 44,958.59 | 78,776.90 | 11,623,074.10 | 99.32 |
| | ***REAL ESTATE TAXES*** | 23,696,249.00 | 23,696,249.00 | 253,501.26 | 550,980.82 | 23,145,268.18 | 97.67 |
| 1102 | ***PUBLIC SERVICE TAX*** | | | | | | |
| 0044 | Public Service 2023 | .00 | .00 | .00 | 895.05 | 895.05- | 100.00- |
| 0045 | Public Service 2024 | .00 | .00 | .00 | 895.05 | 895.05- | 100.00- |
| 0046 | Public Service 2025 | .00 | .00 | .00 | 895.05 | 895.05- | 100.00- |
| 0047 | Public Service 2026 | 1,246,446.00 | 1,246,446.00 | .00 | .00 | 1,246,446.00 | 100.00 |
| | ***PUBLIC SERVICE TAX*** | 1,246,446.00 | 1,246,446.00 | .00 | 2,685.15 | 1,243,760.85 | 99.78 |
| 1103 | ***PERSONAL PROPERTY TAXES*** | | | | | | |
| 0001 | C/W Reimbursement Received | 1,708,030.00 | 1,708,030.00 | .00 | 1,124,169.88 | 583,860.12 | 34.18 |
| 1029 | Personal Property FH 2021 | .00 | .00 | .00 | 205.03 | 205.03- | 100.00- |
| 1030 | Personal Property FH 2022 | .00 | .00 | 49.61 | 401.76 | 401.76- | 100.00- |
| 1031 | Personal Property FH 2023 | .00 | .00 | 385.62 | 954.83 | 954.83- | 100.00- |
| 1032 | Personal Property FH 2024 | .00 | .00 | 1,628.28 | 3,288.26 | 3,288.26- | 100.00- |
| 1033 | Personal Property FH 2025 | 370,409.00 | 370,409.00 | 7,050.00 | 24,369.67 | 346,039.33 | 93.42 |
| 1034 | Personal Property FH 2026 | .00 | .00 | 60,334.35 | 162,769.80 | 162,769.80- | 100.00- |
| 1035 | Personal Property FH 2027 | 1,822,822.00 | 1,822,822.00 | .00 | .00 | 1,822,822.00 | 100.00 |
| 1053 | Mobile Home Tax FH - 2021 | .00 | .00 | 10.80 | 10.80 | 10.80- | 100.00- |

REVENUE SUMMARY

--DETAIL-- 7/01/2026 - 9/30/2026 --DETAIL--

FUND #-100 ***GENERAL FUND REVENUE***

| MAJOR ACCT# | DESCRIPTION | BUDGET AMOUNT | APPR. AMOUNT | CURRENT AMOUNT | Y-T-D AMOUNT | BALANCE | % REMAIN. |
|---|---|---|---|---|---|---|---|
| | ***PERSONAL PROPERTY TAXES*** | | | | | | |
| 1054 | Mobile Home Tax FH - 2022 | .00 | .00 | 9.75 | 26.70 | 26.70- | 100.00- |
| 1055 | Mobile Home Tax FH - 2023 | .00 | .00 | 9.75 | 12.35 | 12.35- | 100.00- |
| 1056 | Mobile Home Tax FH - 2024 | .00 | .00 | 9.75 | 12.35 | 12.35- | 100.00- |
| 1057 | Mobile Home Tax FH- 2025 | .00 | .00 | 47.91 | 135.77 | 135.77- | 100.00- |
| 1058 | Mobile Home Tax FH - 2026 | 13,000.00 | 13,000.00 | 458.64 | 933.48 | 12,066.52 | 92.81 |
| 2029 | Personal Property SH 2021 | .00 | .00 | 52.19 | 376.05 | 376.05- | 100.00- |
| 2030 | Personal Property SH 2022 | .00 | .00 | 49.61 | 420.97 | 420.97- | 100.00- |
| 2031 | Personal Property SH 2023 | .00 | .00 | 716.69 | 1,716.27 | 1,716.27- | 100.00- |
| 2032 | Personal Property SH 2024 | .00 | .00 | 1,985.94 | 6,057.48 | 6,057.48- | 100.00- |
| 2033 | Personal Property SH 2025 | 370,409.00 | 370,409.00 | 17,375.80 | 51,343.41 | 319,065.59 | 86.13 |
| 2034 | Personal Property SH 2026 | 2,189,331.00 | 2,189,331.00 | 6,694.26 | 15,950.69 | 2,173,380.31 | 99.27 |
| 2053 | Mobile Home Tax SH - 2021 | .00 | .00 | 10.80 | 10.80 | 10.80- | 100.00- |
| 2054 | Mobile Home Tax SH - 2022 | .00 | .00 | 9.75 | 12.35 | 12.35- | 100.00- |
| 2055 | Mobile Home Tax SH - 2023 | .00 | .00 | 9.75 | 12.35 | 12.35- | 100.00- |
| 2056 | Mobile Home Tax SH - 2024 | .00 | .00 | 9.75 | 12.35 | 12.35- | 100.00- |
| 2057 | Mobile Home Tax SH - 2025 | .00 | .00 | 87.45 | 260.73 | 260.73- | 100.00- |
| 2058 | Mobile Home Tax SH 2026 | 15,000.00 | 15,000.00 | 30.15 | 44.70 | 14,955.30 | 99.70 |
| | ***PERSONAL PROPERTY TAXES*** | 6,489,001.00 | 6,489,001.00 | 97,026.60 | 1,393,508.83 | 5,095,492.17 | 78.52 |
| 1104 | ***MACHINERY AND TOOLS TAX*** | | | | | | |
| 1046 | 2024 Machinery & Tools FH | .00 | .00 | .00 | 531.67 | 531.67- | 100.00- |
| 1049 | 2027 Machinery & Tools FH | 34,200.00 | 34,200.00 | .00 | .00 | 34,200.00 | 100.00 |
| 2046 | 2024 Machinery & Tools SH | .00 | .00 | .00 | 2,374.51 | 2,374.51- | 100.00- |
| 2048 | 2026 Machinery & Tools SH | 40,800.00 | 40,800.00 | .00 | .00 | 40,800.00 | 100.00 |
| | ***MACHINERY AND TOOLS TAX*** | 75,000.00 | 75,000.00 | .00 | 2,906.18 | 72,093.82 | 96.12 |
| 1106 | ***LATE TAX PENALTY*** | | | | | | |
| 0001 | Late Tax Penalty | 262,056.00 | 262,056.00 | 29,051.40 | 65,085.65 | 196,970.35 | 75.16 |
| | ***LATE TAX PENALTY*** | 262,056.00 | 262,056.00 | 29,051.40 | 65,085.65 | 196,970.35 | 75.16 |
| 1107 | ***LATE TAX INTEREST*** | | | | | | |
| 0001 | Late Tax Interest | 187,920.00 | 187,920.00 | 22,751.41 | 41,937.80 | 145,982.20 | 77.68 |
| | ***LATE TAX INTEREST*** | 187,920.00 | 187,920.00 | 22,751.41 | 41,937.80 | 145,982.20 | 77.68 |
| 1200 | OTHER LOCAL TAXES | | | | | | |
| 1201 | ***LOCAL SALES AND USE TAXES*** | | | | | | |
| 0001 | Local Sales Tax | 2,512,479.00 | 2,512,479.00 | 191,750.56 | 582,223.54 | 1,930,255.46 | 76.82 |
| 0005 | Local Use Tax (Veh/Trailer Rental) | 800.00 | 800.00 | .00 | .00 | 800.00 | 100.00 |
| | ***LOCAL SALES AND USE TAXES*** | 2,513,279.00 | 2,513,279.00 | 191,750.56 | 582,223.54 | 1,931,055.46 | 76.83 |
| 1202 | ***UTILITY TAXES*** | | | | | | |
| 0025 | Electric Consumer Utility Tax | 530,754.00 | 530,754.00 | 44,904.80 | 126,959.81 | 403,794.19 | 76.07 |
| | ***UTILITY TAXES*** | 530,754.00 | 530,754.00 | 44,904.80 | 126,959.81 | 403,794.19 | 76.07 |
| 1203 | ***BUSINESS LICENSES*** | | | | | | |
| 0001 | Business Licenses | 54,000.00 | 54,000.00 | 2,190.00 | 6,633.00 | 47,367.00 | 87.71 |

REVENUE SUMMARY

--DETAIL-- 7/01/2026 - 9/30/2026 --DETAIL--

FUND #-100 ***GENERAL FUND REVENUE***

| MAJOR ACCT# | DESCRIPTION | BUDGET AMOUNT | APPR. AMOUNT | CURRENT AMOUNT | Y-T-D AMOUNT | BALANCE | % REMAIN. |
|---|---|---|---|---|---|---|---|
| | ***BUSINESS LICENSES*** | | | | | | |
| | ***BUSINESS LICENSES*** | 54,000.00 | 54,000.00 | 2,190.00 | 6,633.00 | 47,367.00 | 87.71 |
| 1204 | ***UTILITY FRANCHISE TAX*** | | | | | | |
| 0025 | Electric Consumption Tax | 65,000.00 | 65,000.00 | 4,956.41 | 13,878.07 | 51,121.93 | 78.64 |
| 0030 | Telecommunication Gross Receipts Tx | 15,000.00 | 15,000.00 | .00 | .00 | 15,000.00 | 100.00 |
| | ***UTILITY FRANCHISE TAX*** | 80,000.00 | 80,000.00 | 4,956.41 | 13,878.07 | 66,121.93 | 82.65 |
| 1205 | ***MOTOR VEHICLE LICENSES*** | | | | | | |
| 0009 | Motor Vechicle License Refund | 1,200.00 | 1,200.00 | .00 | 116.25- | 1,316.25 | 109.68 |
| 0030 | Vehicle License Fee 2021 | .00 | .00 | .00 | 57.08 | 57.08- | 100.00- |
| 0031 | Vehicle License Fee 2022 | .00 | .00 | 38.75 | 365.50 | 365.50- | 100.00- |
| 0032 | Vehicle License Fee 2023 | .00 | .00 | 116.25 | 481.33 | 481.33- | 100.00- |
| 0033 | Vehicle License Fee 2024 | .00 | .00 | 521.75 | 1,776.60 | 1,776.60- | 100.00- |
| 0034 | Vehicle License Fee 2025 | .00 | .00 | 2,803.97 | 10,824.93 | 10,824.93- | 100.00- |
| 0035 | Vehicle License Fee 2026 | 738,890.00 | 738,890.00 | 21,966.13 | 61,591.71 | 677,298.29 | 91.66 |
| | ***MOTOR VEHICLE LICENSES*** | 740,090.00 | 740,090.00 | 25,446.85 | 74,980.90 | 665,109.10 | 89.86 |
| 1206 | ***BANK FRANCHISE TAX*** | | | | | | |
| 0001 | Bank Franchise Tax | 109,728.00 | 109,728.00 | .00 | .00 | 109,728.00 | 100.00 |
| | ***BANK FRANCHISE TAX*** | 109,728.00 | 109,728.00 | .00 | .00 | 109,728.00 | 100.00 |
| 1207 | ***RECORDATION TAXES*** | | | | | | |
| 0001 | Recordation Taxes | 380,000.00 | 380,000.00 | 35,831.53 | 115,193.31 | 264,806.69 | 69.68 |
| | ***RECORDATION TAXES*** | 380,000.00 | 380,000.00 | 35,831.53 | 115,193.31 | 264,806.69 | 69.68 |
| 1208 | ***MEALS & LODGING TAXES*** | | | | | | |
| 0001 | Transient Occupancy Tax | 2,722,813.00 | 2,722,813.00 | 192,314.91 | 621,435.82 | 2,101,377.18 | 77.17 |
| 0002 | Meals Tax | 1,621,560.00 | 1,621,560.00 | 118,275.50 | 370,826.36 | 1,250,733.64 | 77.13 |
| | ***MEALS & LODGING TAXES*** | 4,344,373.00 | 4,344,373.00 | 310,590.41 | 992,262.18 | 3,352,110.82 | 77.15 |
| 1210 | ***Street Light Tax*** | | | | | | |
| 1216 | ***E-911 PHONE SERVICE FEES*** | | | | | | |
| 1300 | PERMITS AND LICENSES | | | | | | |
| 1301 | ***DOG LICENSES*** | | | | | | |
| 0034 | Dog Licenses - 2026 | .00 | .00 | 110.00 | 473.00 | 473.00- | 100.00- |
| 0035 | Dog Licenses - 2027 | 11,675.00 | 11,675.00 | .00 | .00 | 11,675.00 | 100.00 |
| | ***DOG LICENSES*** | 11,675.00 | 11,675.00 | 110.00 | 473.00 | 11,202.00 | 95.94 |
| 1303 | ***PERMIT FEES*** | | | | | | |
| 0001 | Dog Pound Fees | 1,520.00 | 1,520.00 | 504.68 | 504.68 | 1,015.32 | 66.79 |
| 0002 | Dangerous Dog Registration Fee | 300.00 | 300.00 | .00 | .00 | 300.00 | 100.00 |
| 0004 | Land Use Application Fees | 47,500.00 | 47,500.00 | 7,700.00 | 7,700.00 | 39,800.00 | 83.78 |
| 0006 | Transfer Fees | 1,200.00 | 1,200.00 | 86.40 | 297.67 | 902.33 | 75.19 |
| 0007 | Subdivision Fees | 11,000.00 | 11,000.00 | 4,975.00 | 6,360.00 | 4,640.00 | 42.18 |
| 0008 | Building Permits | 365,000.00 | 365,000.00 | 26,177.94 | 64,969.33 | 300,030.67 | 82.20 |
| 0009 | Building Inspection Fees/Fines | 16,000.00 | 16,000.00 | .00 | 2,473.15 | 13,526.85 | 84.54 |

REVENUE SUMMARY

--DETAIL-- 7/01/2026 - 9/30/2026 --DETAIL--

FUND #-100 ***GENERAL FUND REVENUE***

| MAJOR ACCT# | DESCRIPTION | BUDGET AMOUNT | APPR. AMOUNT | CURRENT AMOUNT | Y-T-D AMOUNT | BALANCE | % REMAIN. |
|---|---|---|---|---|---|---|---|
| | ***PERMIT FEES*** | | | | | | |
| 0010 | Zoning Permits | 11,400.00 | 11,400.00 | .00 | .00 | 11,400.00 | 100.00 |
| 0013 | Land Disturbing Fees | 10,000.00 | 10,000.00 | .00 | 4,470.00 | 5,530.00 | 55.30 |
| 0015 | Levy Fees | 2,500.00 | 2,500.00 | .00 | 822.29 | 1,677.71 | 67.10 |
| 0019 | Tourism Collections | 100.00 | 100.00 | .00 | .00 | 100.00 | 100.00 |
| | ***PERMIT FEES*** | 466,520.00 | 466,520.00 | 39,444.02 | 87,597.12 | 378,922.88 | 81.22 |
| 1400 | FINES AND FORFEITURES | | | | | | |
| 1401 | ***COURT FINES & FORFEITURES*** | | | | | | |
| 0001 | Court Fines & Forfeitures | 264,000.00 | 264,000.00 | 29,851.08 | 67,800.94 | 196,199.06 | 74.31 |
| 0002 | E-Ticket Fees | 9,801.00 | 11,276.33 | 1,426.67 | 4,159.00 | 7,117.33 | 63.11 |
| 0234 | Jail Admission Fee | 1,750.00 | 1,750.00 | 46.45 | 362.02 | 1,387.98 | 79.31 |
| 0244 | Courthouse Security Fund | 77,000.00 | 77,000.00 | 6,863.57 | 20,474.64 | 56,525.36 | 73.40 |
| 0250 | Courthouse Construction Fees | 12,823.00 | 12,823.00 | 1,208.25 | 3,798.42 | 9,024.58 | 70.37 |
| | ***COURT FINES & FORFEITURES*** | 365,374.00 | 366,849.33 | 39,396.02 | 96,595.02 | 270,254.31 | 73.66 |
| 1500 | REVENUE FROM USE OF MONEY/PROPERTY | | | | | | |
| 1501 | ***INTEREST ON INVESTMENTS*** | | | | | | |
| 0001 | Interest on Investments | 1,276,000.00 | 1,276,000.00 | 24,542.68 | 200,286.17 | 1,075,713.83 | 84.30 |
| 0002 | Increase(Decrease)in Market Value | .00 | .00 | .00 | 521.85- | 521.85 | 100.00- |
| | ***INTEREST ON INVESTMENTS*** | 1,276,000.00 | 1,276,000.00 | 24,542.68 | 199,764.32 | 1,076,235.68 | 84.34 |
| 1502 | ***RENTAL/SALE OF PROPERTY*** | | | | | | |
| 0002 | Tower & Conduit Lease | 4,186.00 | 4,186.00 | .00 | .00 | 4,186.00 | 100.00 |
| | ***RENTAL/SALE OF PROPERTY*** | 4,186.00 | 4,186.00 | .00 | .00 | 4,186.00 | 100.00 |
| 1600 | CHARGES FOR SERVICES | | | | | | |
| 1601 | ***COURT COSTS*** | | | | | | |
| 0003 | Sheriff's Fees | 16,513.00 | 16,513.00 | 964.25 | 2,729.96 | 13,783.04 | 83.46 |
| 0004 | Law Library Fees | 3,356.00 | 3,356.00 | 333.20 | 1,145.80 | 2,210.20 | 65.85 |
| 0006 | Courthouse Maintenance Fees | 7,827.00 | 7,827.00 | 684.10 | 2,221.95 | 5,605.05 | 71.61 |
| 0007 | Document Reproduction Fees-Circ.Crt | 3,500.00 | 3,500.00 | 295.27 | 817.96 | 2,682.04 | 76.62 |
| 0008 | Excess Fees pd to State-Circ.Crt. | 30.00 | 30.00 | .00 | .00 | 30.00 | 100.00 |
| 0009 | Court Appointed Attorney Fees | 1,000.00 | 1,000.00 | 12.43 | 56.82 | 943.18 | 94.31 |
| 0010 | Fingerprint/Report Fees | 250.00 | 250.00 | .00 | .00 | 250.00 | 100.00 |
| 0011 | Cost of Postage - Cir Court | 250.00 | 250.00 | 17.92 | 42.86 | 207.14 | 82.85 |
| | ***COURT COSTS*** | 32,726.00 | 32,726.00 | 2,307.17 | 7,015.35 | 25,710.65 | 78.56 |
| 1602 | ***COMMONWEALTH ATTORNEY FEES*** | | | | | | |
| 0001 | Commonwealth Attorney's Fees | 2,200.00 | 2,200.00 | 77.54 | 571.03 | 1,628.97 | 74.04 |
| | ***COMMONWEALTH ATTORNEY FEES*** | 2,200.00 | 2,200.00 | 77.54 | 571.03 | 1,628.97 | 74.04 |
| 1605 | ***WORK RELEASE FEES** | | | | | | |
| 1608 | ***LANDFILL FEES*** | | | | | | |
| 0002 | Landfill Tipping Fees | 228,827.00 | 228,827.00 | 25,263.98 | 57,711.08 | 171,115.92 | 74.77 |
| | ***LANDFILL FEES*** | 228,827.00 | 228,827.00 | 25,263.98 | 57,711.08 | 171,115.92 | 74.77 |

REVENUE SUMMARY

--DETAIL-- 7/01/2026 - 9/30/2026 --DETAIL--

FUND #-100 ***GENERAL FUND REVENUE***

| MAJOR ACCT# | DESCRIPTION | BUDGET AMOUNT | APPR. AMOUNT | CURRENT AMOUNT | Y-T-D AMOUNT | BALANCE | % REMAIN. |
|---|---|---|---|---|---|---|---|
| 1613 | ***RECREATION FEES*** | | | | | | |
| 0001 | Recreation Fees | 50,700.00 | 50,700.00 | 1,933.00 | 19,733.40 | 30,966.60 | 61.07 |
| 0004 | After School Program Fees | 57,620.00 | 57,620.00 | .00 | .00 | 57,620.00 | 100.00 |
| | ***RECREATION FEES*** | 108,320.00 | 108,320.00 | 1,933.00 | 19,733.40 | 88,586.60 | 81.78 |
| 1616 | ***SALE OF LITERATURE*** | | | | | | |
| 0002 | Sale of Publications | 2.00 | 2.00 | .00 | .00 | 2.00 | 100.00 |
| 0004 | Sale of E911 Maps & Plates | 99.00 | 99.00 | .00 | .00 | 99.00 | 100.00 |
| | ***SALE OF LITERATURE*** | 101.00 | 101.00 | .00 | .00 | 101.00 | 100.00 |
| 1800 | MISCELLANEOUS REVENUE | | | | | | |
| 1801 | ***ENTERPRISE ACTIVITIES*** | | | | | | |
| 1803 | ***EXPENDITURE REFUNDS*** | | | | | | |
| 0001 | Expenditure Refunds | .00 | .00 | 27.27 | 21,958.27 | 21,958.27- | 100.00- |
| 0010 | VPA Refunds (IVE from CSA) | 5,000.00 | 5,000.00 | .00 | 975.00 | 4,025.00 | 80.50 |
| 0012 | CSA Refunds (from Special Welfare) | 100.00 | 100.00 | .00 | .00 | 100.00 | 100.00 |
| | ***EXPENDITURE REFUNDS*** | 5,100.00 | 5,100.00 | 27.27 | 22,933.27 | 17,833.27- | 349.67- |
| 1899 | ***MISCELLANEOUS*** | | | | | | |
| 0008 | Opioid Abatement Settlement Funds | 21,377.00 | 21,377.00 | .00 | 17,033.60 | 4,343.40 | 20.31 |
| 0014 | Check Return Fee | 600.00 | 600.00 | .00 | 70.00 | 530.00 | 88.33 |
| 0016 | Admin. Fee-Delinquent Collections | 27,500.00 | 27,500.00 | 2,007.19 | 5,345.49 | 22,154.51 | 80.56 |
| 0017 | Sheriff's Fundraising Account | .00 | 340.31 | .00 | 340.31 | .00 | .00 |
| 0018 | Duplicate Bill Fee | 500.00 | 500.00 | 2.00 | 2.00 | 498.00 | 99.60 |
| 0099 | Miscellaneous Revenue | 18,000.00 | 18,000.00 | 4,825.30 | 7,701.65 | 10,298.35 | 57.21 |
| | ***MISCELLANEOUS*** | 67,977.00 | 68,317.31 | 6,834.49 | 30,493.05 | 37,824.26 | 55.36 |
| 1901 | ***RECOVERED COSTS*** | | | | | | |
| 0004 | DSS Reimb.(Custodial/Ins./Rent) | 65,000.00 | 65,000.00 | 4,432.00 | 13,296.00 | 51,704.00 | 79.54 |
| 0009 | Wintergreen PD Cad Reimbursement | 8,323.00 | 8,323.00 | .00 | 9,659.50 | 1,336.50- | 16.05- |
| 0011 | Wintergreen Reim-Upfitter Position | 20,000.00 | 20,000.00 | .00 | .00 | 20,000.00 | 100.00 |
| 0015 | DMV Stop Fees | 36,000.00 | 36,000.00 | 2,541.55 | 6,718.02 | 29,281.98 | 81.33 |
| 0016 | Reimbursement(DCSE)for foster care | 3,500.00 | 3,500.00 | .00 | .00 | 3,500.00 | 100.00 |
| 0026 | EMS Revenue Recovery | 1,005,098.00 | 1,005,098.00 | 116,330.35 | 290,806.89 | 714,291.11 | 71.06 |
| 0030 | Forest Service Coop. Agreement | 4,400.00 | 4,400.00 | .00 | .00 | 4,400.00 | 100.00 |
| 0034 | Seven Stars Festival-MOU OT | .00 | .00 | 30,000.00 | 30,000.00 | 30,000.00- | 100.00- |
| 0040 | FOIA Fees Receipts | 1,200.00 | 1,200.00 | 32.22 | 351.87 | 848.13 | 70.67 |
| 0050 | Court Ordered Restitution | 1,500.00 | 1,500.00 | 86.96 | 86.96 | 1,413.04 | 94.20 |
| 0065 | Recycling (effective 1/2018) | 18,500.00 | 18,500.00 | .00 | 433.85 | 18,066.15 | 97.65 |
| | ***RECOVERED COSTS*** | 1,163,521.00 | 1,163,521.00 | 153,423.08 | 351,353.09 | 812,167.91 | 69.80 |
| 1999 | SUBTOTAL | | | | | | |
| | REVENUE FROM LOCAL SOURCES | 44,441,423.00 | 44,443,238.64 | 1,311,360.48 | 4,843,474.97 | 39,599,763.67 | 89.10 |
| 2000 | REVENUE FROM THE COMMONWEALTH | | | | | | |
| 2101 | ***PAYMENTS IN LIEU OF TAXES*** | | | | | | |

REVENUE SUMMARY

--DETAIL-- 7/01/2026 - 9/30/2026 --DETAIL--

FUND #-100 ***GENERAL FUND REVENUE***

| MAJOR ACCT# | DESCRIPTION | BUDGET AMOUNT | APPR. AMOUNT | CURRENT AMOUNT | Y-T-D AMOUNT | BALANCE | % REMAIN. |
|---|---|---|---|---|---|---|---|
| | ***PAYMENTS IN LIEU OF TAXES*** | | | | | | |
| 2201 | ***NON-CATEGORICAL STATE AID*** | | | | | | |
| 0003 | Motor Vehicle Carriers Tax | 114,891.00 | 114,891.00 | .00 | 118,926.70 | 4,035.70- | 3.51- |
| 0005 | Mobile Home Titling Tax | 39,256.00 | 39,256.00 | .00 | .00 | 39,256.00 | 100.00 |
| 0007 | Communications Sales & Use Tax | 312,852.00 | 312,852.00 | 25,493.05 | 71,036.45 | 241,815.55 | 77.29 |
| 0009 | Moped/ATV State Sales Tax | 691.00 | 691.00 | .00 | 99.00 | 592.00 | 85.67 |
| | ***NON-CATEGORICAL STATE AID*** | 467,690.00 | 467,690.00 | 25,493.05 | 190,062.15 | 277,627.85 | 59.36 |
| 2300 | SHARED EXPENSES - STATE | | | | | | |
| 2301 | SHARED EXPENSES - STATE | | | | | | |
| 0001 | Shared Expenses-Commonwealth Attny. | 450,928.00 | 450,928.00 | 43,482.86 | 87,590.46 | 363,337.54 | 80.57 |
| | SHARED EXPENSES - STATE | 450,928.00 | 450,928.00 | 43,482.86 | 87,590.46 | 363,337.54 | 80.57 |
| 2302 | SHARED EXPENSES - STATE | | | | | | |
| 0001 | Shared Expenses-Sheriff | 1,226,118.00 | 1,226,118.00 | 211,525.65 | 314,337.08 | 911,780.92 | 74.36 |
| | SHARED EXPENSES - STATE | 1,226,118.00 | 1,226,118.00 | 211,525.65 | 314,337.08 | 911,780.92 | 74.36 |
| 2303 | SHARED EXPENSES - STATE | | | | | | |
| 0001 | Shared Expenses-Commissioner | 154,469.00 | 154,469.00 | 27,668.58 | 40,179.67 | 114,289.33 | 73.98 |
| | SHARED EXPENSES - STATE | 154,469.00 | 154,469.00 | 27,668.58 | 40,179.67 | 114,289.33 | 73.98 |
| 2304 | SHARED EXPENSES - STATE | | | | | | |
| 0001 | Shared Expenses-Treasurer | 156,233.00 | 156,233.00 | 26,393.18 | 44,511.03 | 111,721.97 | 71.50 |
| | SHARED EXPENSES - STATE | 156,233.00 | 156,233.00 | 26,393.18 | 44,511.03 | 111,721.97 | 71.50 |
| 2305 | SHARED EXPENSES - STATE | | | | | | |
| 2306 | SHARED EXPENSES - STATE | | | | | | |
| 0001 | Shared Expenses-Registrar | 85,948.00 | 85,948.00 | .00 | .00 | 85,948.00 | 100.00 |
| 0002 | State Board of Elections (Primary) | 7,764.00 | 7,764.00 | .00 | .00 | 7,764.00 | 100.00 |
| | SHARED EXPENSES - STATE | 93,712.00 | 93,712.00 | .00 | .00 | 93,712.00 | 100.00 |
| 2307 | SHARED EXPENSES - STATE | | | | | | |
| 0001 | Shared Expenses-Clerk of Circuit Ct | 292,324.00 | 292,324.00 | 53,220.77 | 76,105.12 | 216,218.88 | 73.96 |
| | SHARED EXPENSES - STATE | 292,324.00 | 292,324.00 | 53,220.77 | 76,105.12 | 216,218.88 | 73.96 |
| 2400 | CATEGORICAL AID - STATE | | | | | | |
| 2401 | ***PUBLIC ASSISTANCE*** | | | | | | |
| 0002 | Public Assistance & Welfare | 669,161.00 | 669,161.00 | .00 | 123,814.39 | 545,346.61 | 81.49 |
| 0045 | At Risk Youth/Family (CSA) | 1,373,600.00 | 1,373,600.00 | 103,836.91 | 487,300.18 | 886,299.82 | 64.52 |
| | ***PUBLIC ASSISTANCE*** | 2,042,761.00 | 2,042,761.00 | 103,836.91 | 611,114.57 | 1,431,646.43 | 70.08 |
| 2404 | ***OTHER CATEGORICAL AID*** | | | | | | |
| 0001 | Asset Forfeiture Proceeds-Sheriff | .00 | .00 | .00 | 49,650.25 | 49,650.25- | 100.00- |
| 0002 | Four For Life | .00 | .00 | .00 | 18,661.76 | 18,661.76- | 100.00- |
| 0009 | Victim Witness Program 98-A9563VW97 | 26,967.00 | 95,849.00 | .00 | .00 | 95,849.00 | 100.00 |
| 0015 | Fire Programs | .00 | .00 | 89,214.00 | 118,634.00 | 118,634.00- | 100.00- |
| 0017 | Library of Virginia Grant | .00 | .00 | .00 | 9,404.94 | 9,404.94- | 100.00- |

REVENUE SUMMARY

--DETAIL-- 7/01/2026 - 9/30/2026 --DETAIL--

FUND #-100 ***GENERAL FUND REVENUE***

| MAJOR ACCT# | DESCRIPTION | BUDGET AMOUNT | APPR. AMOUNT | CURRENT AMOUNT | Y-T-D AMOUNT | BALANCE | % REMAIN. |
|---|---|---|---|---|---|---|---|
| | ***OTHER CATEGORICAL AID*** | | | | | | |
| 0018 | Commonwealth Juror Reimbursement | 12,000.00 | 12,000.00 | 1,600.00 | 4,900.00 | 7,100.00 | 59.16 |
| 0020 | VJCCCA-Dept.Juvenile Justice | 10,364.00 | 10,364.00 | .00 | 2,591.00 | 7,773.00 | 75.00 |
| 0034 | DCJS Sheriff's TDO/ECO | 3,500.00 | 3,500.00 | .00 | .00 | 3,500.00 | 100.00 |
| 0035 | DCJS Grant (Sheriff's Dept) | .00 | .00 | .00 | 12,268.68 | 12,268.68- | 100.00- |
| 0036 | DMV Animal Friendly Plates | 450.00 | 450.00 | .00 | .00 | 450.00 | 100.00 |
| 0046 | VA E911 PSAP GRANT FUNDS | 350,000.00 | 350,000.00 | .00 | .00 | 350,000.00 | 100.00 |
| 0048 | PSAP NG9-1-1 Grant | .00 | 150,000.00 | .00 | 150,000.00 | .00 | .00 |
| 0049 | VA 911 Services Board PSAP Ed Grant | 10,000.00 | 10,000.00 | .00 | 3,000.00 | 7,000.00 | 70.00 |
| 0050 | Wireless E911 Funds | 71,000.00 | 71,000.00 | 6,308.43 | 19,061.22 | 51,938.78 | 73.15 |
| 0051 | Va. Commission for the Arts Grant | 4,500.00 | 4,500.00 | .00 | .00 | 4,500.00 | 100.00 |
| 0055 | Spay & Neuter Fund | 100.00 | 100.00 | .00 | .00 | 100.00 | 100.00 |
| 0064 | Virginia Wine Board Grant | .00 | .00 | .00 | 27,945.00 | 27,945.00- | 100.00- |
| | ***OTHER CATEGORICAL AID*** | 488,881.00 | 707,763.00 | 97,122.43 | 416,116.85 | 291,646.15 | 41.20 |
| 2999 | SUBTOTAL | | | | | | |
| | REVENUE FROM THE COMMONWEALTH | 5,373,116.00 | 5,591,998.00 | 588,743.43 | 1,780,016.93 | 3,811,981.07 | 68.16 |
| 3000 | REVENUE FROM FEDERAL GOV'T | | | | | | |
| 3100 | PAYMENTS IN LIEU OF TAXES | | | | | | |
| 3101 | ***PAYMENT IN LIEU OF TAXES*** | | | | | | |
| 3303 | ***CATEGORICAL AID - FEDERAL*** | | | | | | |
| 0008 | Other Sheriff's Grants (Fed-20.607) | .00 | .00 | 5,533.84 | 5,533.84 | 5,533.84- | 100.00- |
| 0009 | Welfare Admin. & Assistance | 1,031,121.00 | 1,031,121.00 | .00 | 190,006.36 | 841,114.64 | 81.57 |
| 0024 | DOJ Recovery Ct Implementation Grnt | 172,000.00 | 172,000.00 | .00 | 27,214.43 | 144,785.57 | 84.17 |
| 0036 | Victim Witness Program | 68,882.00 | .00 | .00 | .00 | .00 | .00 |
| 0045 | DSS - COVID19 Federal Funding | .00 | .00 | .00 | 1,190.90 | 1,190.90- | 100.00- |
| 0051 | VDEM Public Assist Prog CFDA 97.036 | .00 | 858.29 | .00 | 858.29 | .00 | .00 |
| 0107 | Federal DEA Task Force (Sheriff) | .00 | 822.38 | 114.75 | 3,309.53 | 2,487.15- | 302.43- |
| | ***CATEGORICAL AID - FEDERAL*** | 1,272,003.00 | 1,204,801.67 | 5,648.59 | 228,113.35 | 976,688.32 | 81.06 |
| | REVENUE FROM FEDERAL GOV'T | 1,272,003.00 | 1,204,801.67 | 5,648.59 | 228,113.35 | 976,688.32 | 81.06 |
| 4000 | OTHER FINANCING SOURCES | | | | | | |
| 4101 | ***NON-REVENUE RECEIPTS*** | | | | | | |
| 0005 | Cancelled Checks - General | .00 | .00 | .00 | 417.64 | 417.64- | 100.00- |
| | ***NON-REVENUE RECEIPTS*** | .00 | .00 | .00 | 417.64 | 417.64- | 100.00- |
| 4104 | ***Bond Proceeds*** | | | | | | |
| 4105 | ***TRANSFERS FROM OTHER FUNDS*** | | | | | | |
| 4190 | ***TRANSFERS FROM OTHER FUNDS*** | | | | | | |
| | OTHER FINANCING SOURCES | .00 | .00 | .00 | 417.64 | 417.64- | 100.00- |
| 9999 | ***YEAR ENDING BALANCE*** | | | | | | |
| 0001 | Year Ending Balance | 4,829,974.00 | 13,781,923.96 | .00 | .00 | 13,781,923.96 | 100.00 |
| | ***YEAR ENDING BALANCE*** | 4,829,974.00 | 13,781,923.96 | .00 | .00 | 13,781,923.96 | 100.00 |
| | ***YEAR ENDING BALANCE*** | 4,829,974.00 | 13,781,923.96 | .00 | .00 | 13,781,923.96 | 100.00 |
| | --FUND TOTAL-- | 55,916,516.00 | 65,021,962.27 | 1,905,752.50 | 6,852,022.89 | 58,169,939.38 | 89.46 |

EXPENDITURE SUMMARY

--DETAIL-- 7/01/2026 - 9/30/2026 --DETAIL--

FUND #-100 General Fund Expenditures

| MAJOR ACCT# | DESCRIPTION | BUDGET AMOUNT | APPR. AMOUNT | CURRENT AMOUNT | Y-T-D AMOUNT | ENCUMBRANCE AMOUNT | UNENCUMBERED BALANCE | % REMAIN. |
|---|---|---|---|---|---|---|---|---|
| 999 | GENERAL FUND EXPENDITURES | | | | | | | |
| 11000 | BOARD OF SUPERVISORS | | | | | | | |
| 11010 | ***BOARD OF SUPERVISORS*** | | | | | | | |
| 1001 | Salaries & Wages | 36,000.00 | 36,000.00 | 3,000.00 | 9,000.00 | .00 | 27,000.00 | 75.00 |
| 2001 | FICA | 2,754.00 | 2,754.00 | 94.11 | 282.33 | .00 | 2,471.67 | 89.74 |
| 2005 | Hospital/Medical Plans | 43,356.00 | 43,356.00 | 3,865.00 | 11,595.00 | .00 | 31,761.00 | 73.25 |
| 3002 | Professional Services | 104,060.00 | 104,060.00 | 8,666.25 | 10,902.66 | .00 | 93,157.34 | 89.52 |
| 3007 | Advertising | 16,000.00 | 16,000.00 | 161.34 | 2,057.31 | .00 | 13,942.69 | 87.14 |
| 5203 | Telecommunications | 3,258.00 | 3,258.00 | .00 | 315.10 | .00 | 2,942.90 | 90.32 |
| 5401 | Office Supplies | 800.00 | 800.00 | 190.14 | 382.78 | .00 | 417.22 | 52.15 |
| 5411 | Books & Subscriptions | 3,000.00 | 3,000.00 | .00 | 837.24 | .00 | 2,162.76 | 72.09 |
| 5501 | Travel (Mileage) | 7,000.00 | 7,000.00 | .00 | .00 | .00 | 7,000.00 | 100.00 |
| 5503 | Travel (Subsistence & Lodging) | 10,500.00 | 10,500.00 | 718.39 | 739.39 | .00 | 9,760.61 | 92.95 |
| 5504 | Travel (Convention & Education) | 7,000.00 | 7,000.00 | 400.00 | 400.00 | .00 | 6,600.00 | 94.28 |
| 5507 | Retreat | 1,034.00 | 1,034.00 | .00 | .00 | .00 | 1,034.00 | 100.00 |
| 5801 | Dues & Assoc. Memberships | 5,048.00 | 5,048.00 | .00 | 3,766.00 | .00 | 1,282.00 | 25.39 |
| 7002 | Furniture & Fixtures | .00 | 1,232.60 | .00 | 1,232.60 | .00 | .00 | .00 |
| | ***BOARD OF SUPERVISORS*** | 239,810.00 | 241,042.60 | 17,095.23 | 41,510.41 | .00 | 199,532.19 | 82.77 |
| | BOARD OF SUPERVISORS | 239,810.00 | 241,042.60 | 17,095.23 | 41,510.41 | .00 | 199,532.19 | 82.77 |
| 12000 | GENERAL & FINANCIAL ADMINISTRATION | | | | | | | |
| 12010 | ***COUNTY ADMINISTRATOR*** | | | | | | | |
| 1001 | Salaries & Wages | 274,109.00 | 274,109.00 | 23,641.92 | 76,326.25 | .00 | 197,782.75 | 72.15 |
| 1002 | Overtime | 4,500.00 | 4,500.00 | 70.74 | 503.56 | .00 | 3,996.44 | 88.80 |
| 2001 | FICA | 21,314.00 | 21,314.00 | 1,816.86 | 5,885.56 | .00 | 15,428.44 | 72.38 |
| 2002 | Retirement-VRS | 20,592.00 | 20,592.00 | 1,776.06 | 5,268.12 | .00 | 15,323.88 | 74.41 |
| 2005 | Hospital/Medical Plans | 33,876.00 | 33,876.00 | 3,448.00 | 10,344.00 | .00 | 23,532.00 | 69.46 |
| 2006 | Group Insurance | 2,906.00 | 2,906.00 | 250.61 | 743.34 | .00 | 2,162.66 | 74.42 |
| 2008 | Disability/Life Insurance | 3,666.00 | 3,666.00 | 305.50 | 916.50 | .00 | 2,749.50 | 75.00 |
| 2009 | Hybrid Disability VLDP | 901.00 | 901.00 | 77.76 | 230.64 | .00 | 670.36 | 74.40 |
| 2011 | Worker's Compensation | 4,626.00 | 4,626.00 | .00 | 1,021.12 | .00 | 3,604.88 | 77.92 |
| 2013 | VRS Retireement Hybrid Plan | 16,397.00 | 16,397.00 | 1,414.29 | 4,195.05 | .00 | 12,201.95 | 74.41 |
| 3005 | Maintenance Service Contracts | 7,700.00 | 7,700.00 | .00 | 985.62 | .00 | 6,714.38 | 87.19 |
| 5201 | Postal Services | 3,000.00 | 3,000.00 | 264.52 | 722.18 | .00 | 2,277.82 | 75.92 |
| 5203 | Telecommunications | 1,000.00 | 1,000.00 | 9.66 | 18.87 | .00 | 981.13 | 98.11 |
| 5401 | Office Supplies | 2,000.00 | 2,000.00 | 91.82 | 536.81 | .00 | 1,463.19 | 73.15 |
| 5411 | Books & Subscriptions | 1,000.00 | 1,000.00 | .00 | 111.80 | .00 | 888.20 | 88.82 |
| 5501 | Travel (Mileage) | 4,000.00 | 4,000.00 | 763.57 | 763.57 | .00 | 3,236.43 | 80.91 |
| 5503 | Travel (Subsistence & Lodging) | 750.00 | 750.00 | 46.80 | 46.80 | .00 | 703.20 | 93.76 |
| 5504 | Travel (Convention & Education) | 950.00 | 950.00 | 17.85 | 17.85 | .00 | 932.15 | 98.12 |
| 5801 | Dues & Assoc. Memberships | 2,500.00 | 2,500.00 | .00 | .00 | .00 | 2,500.00 | 100.00 |
| 7002 | Furniture & Fixtures | 750.00 | 750.00 | .00 | .00 | .00 | 750.00 | 100.00 |
| | ***COUNTY ADMINISTRATOR*** | 406,537.00 | 406,537.00 | 33,995.96 | 108,637.64 | .00 | 297,899.36 | 73.27 |
| 12040 | ***COUNTY ATTORNEY*** | | | | | | | |
| 3002 | Professional Services | 100,000.00 | 100,000.00 | 7,508.40 | 20,043.20 | .00 | 79,956.80 | 79.95 |

FUND #-100 General Fund Expenditures

| MAJOR ACCT# | DESCRIPTION | BUDGET AMOUNT | APPR. AMOUNT | CURRENT AMOUNT | Y-T-D AMOUNT | ENCUMBRANCE AMOUNT | UNENCUMBERED BALANCE | % REMAIN. |
|---|---|---|---|---|---|---|---|---|
| | ***COUNTY ATTORNEY*** | | | | | | | |
| | ***COUNTY ATTORNEY*** | 100,000.00 | 100,000.00 | 7,508.40 | 20,043.20 | .00 | 79,956.80 | 79.95 |
| 12090 | ***COMMISSIONER OF THE REVENUE*** | | | | | | | |
| 1001 | Salaries & Wages | 216,908.00 | 216,908.00 | 17,238.89 | 60,315.89 | .00 | 156,592.11 | 72.19 |
| 2001 | FICA | 16,593.00 | 16,593.00 | 1,212.71 | 4,279.99 | .00 | 12,313.01 | 74.20 |
| 2005 | Hospital/Medical Plans | 43,584.00 | 43,584.00 | 3,273.00 | 11,627.00 | .00 | 31,957.00 | 73.32 |
| 2006 | Group Insurance | 2,299.00 | 2,299.00 | 198.30 | 588.19 | .00 | 1,710.81 | 74.41 |
| 2009 | Hybrid Disability VLDP | 1,714.00 | 1,714.00 | 147.81 | 438.42 | .00 | 1,275.58 | 74.42 |
| 2011 | Worker's Compensation | 3,782.00 | 3,782.00 | .00 | 837.75 | .00 | 2,944.25 | 77.84 |
| 2013 | VRS Retirement Hybrid Plan | 31,170.00 | 31,170.00 | 2,570.20 | 7,724.79 | .00 | 23,445.21 | 75.21 |
| 3002 | Professional Services(ESD) | 1,200.00 | 1,200.00 | .00 | .00 | .00 | 1,200.00 | 100.00 |
| 3003 | Construction Assessment Services | 9,500.00 | 9,500.00 | 520.00 | 520.00 | .00 | 8,980.00 | 94.52 |
| 3004 | Repairs and Maintenance | 400.00 | 400.00 | .00 | .00 | .00 | 400.00 | 100.00 |
| 3015 | Professional Service-Software Updat | 6,300.00 | 6,300.00 | .00 | .00 | .00 | 6,300.00 | 100.00 |
| 5201 | Postal Services | 7,000.00 | 7,000.00 | .00 | .00 | .00 | 7,000.00 | 100.00 |
| 5203 | Telecommunications | 100.00 | 100.00 | .00 | .00 | .00 | 100.00 | 100.00 |
| 5401 | Office Supplies | 6,500.00 | 6,500.00 | 1,671.18 | 1,842.73 | .00 | 4,657.27 | 71.65 |
| 5413 | Other Operating Supplies | 10,500.00 | 10,500.00 | .00 | 540.00 | .00 | 9,960.00 | 94.85 |
| 5501 | Travel (Mileage) | 600.00 | 600.00 | .00 | .00 | .00 | 600.00 | 100.00 |
| 5503 | Travel (Subsistence & Lodging) | 500.00 | 500.00 | .00 | .00 | .00 | 500.00 | 100.00 |
| 5504 | Travel (Convention & Education) | 800.00 | 800.00 | .00 | .00 | .00 | 800.00 | 100.00 |
| 5801 | Dues & Assoc. Memberships | 800.00 | 800.00 | .00 | .00 | .00 | 800.00 | 100.00 |
| | ***COMMISSIONER OF THE REVENUE*** | 360,250.00 | 360,250.00 | 26,832.09 | 88,714.76 | .00 | 271,535.24 | 75.37 |
| 12100 | ***REASSESSMENT*** | | | | | | | |
| 12110 | *** BOARD OF EQUALIZATION *** | | | | | | | |
| 12130 | ***TREASURER*** | | | | | | | |
| 1001 | Salaries & Wages | 224,734.00 | 224,734.00 | 19,734.42 | 64,489.68 | .00 | 160,244.32 | 71.30 |
| 2001 | FICA | 17,192.00 | 17,192.00 | 1,485.96 | 4,862.12 | .00 | 12,329.88 | 71.71 |
| 2002 | Retirement - VRS | 14,968.00 | 14,968.00 | 1,290.98 | 3,829.28 | .00 | 11,138.72 | 74.41 |
| 2005 | Hospital/Medical Plans | 27,540.00 | 27,540.00 | 2,542.00 | 7,626.00 | .00 | 19,914.00 | 72.30 |
| 2006 | Group Insurance | 2,382.00 | 2,382.00 | 209.18 | 616.87 | .00 | 1,765.13 | 74.10 |
| 2009 | Hybrid Disability VLDP | 688.00 | 688.00 | 62.08 | 181.46 | .00 | 506.54 | 73.62 |
| 2011 | Worker's Compensation | 3,961.00 | 3,961.00 | .00 | 875.89 | .00 | 3,085.11 | 77.88 |
| 2013 | VRS Retirement Hybrid Plan | 12,507.00 | 12,507.00 | 1,002.98 | 2,930.51 | .00 | 9,576.49 | 76.56 |
| 3002 | Professional Services | 1,300.00 | 1,300.00 | .00 | 80.84 | .00 | 1,219.16 | 93.78 |
| 3005 | Maintenance Service Contracts | 2,000.00 | 2,000.00 | 85.17 | 701.91 | .00 | 1,298.09 | 64.90 |
| 3007 | Advertising | 250.00 | 250.00 | .00 | .00 | .00 | 250.00 | 100.00 |
| 3125 | Investment Services | 17,000.00 | 17,000.00 | .00 | .00 | .00 | 17,000.00 | 100.00 |
| 5201 | Postal Services | 52,000.00 | 52,000.00 | 618.93 | 1,618.93 | .00 | 50,381.07 | 96.88 |
| 5203 | Telecommunications | 80.00 | 80.00 | .00 | .00 | .00 | 80.00 | 100.00 |
| 5401 | Office Supplies | 4,500.00 | 4,500.00 | .00 | 125.02 | .00 | 4,374.98 | 97.22 |
| 5411 | Books & Subscriptions | 240.00 | 240.00 | 199.99 | 219.98 | .00 | 20.02 | 8.34 |
| 5413 | Other Operating Expenses | 500.00 | 500.00 | .00 | .00 | .00 | 500.00 | 100.00 |
| 5416 | Decals/Tax Tkts./Dog Tags | 14,000.00 | 14,000.00 | 226.16 | 226.16 | .00 | 13,773.84 | 98.38 |
| 5420 | Delinquent Personal Prop.Collection | 37,000.00 | 37,000.00 | .00 | 2,950.00 | .00 | 34,050.00 | 92.02 |

EXPENDITURE SUMMARY

--DETAIL-- 7/01/2026 - 9/30/2026 --DETAIL--

FUND #-100 General Fund Expenditures

| MAJOR ACCT# | DESCRIPTION | BUDGET AMOUNT | APPR. AMOUNT | CURRENT AMOUNT | Y-T-D AMOUNT | ENCUMBRANCE AMOUNT | UNENCUMBERED BALANCE | % REMAIN. |
|---|---|---|---|---|---|---|---|---|
| | ***TREASURER*** | | | | | | | |
| 5501 | Travel (Mileage) | 400.00 | 400.00 | .00 | .00 | .00 | 400.00 | 100.00 |
| 5503 | Travel (Subsistence & Lodging) | 600.00 | 600.00 | .00 | .00 | .00 | 600.00 | 100.00 |
| 5504 | Travel (Convention & Education) | 2,500.00 | 2,500.00 | .00 | .00 | .00 | 2,500.00 | 100.00 |
| 5801 | Dues & Assoc. Memberships | 950.00 | 950.00 | .00 | 750.00 | .00 | 200.00 | 21.05 |
| | ***TREASURER*** | 437,292.00 | 437,292.00 | 27,457.85 | 92,084.65 | .00 | 345,207.35 | 78.94 |
| 12150 | ***FINANCE & ACCOUNTING*** | | | | | | | |
| 1001 | Salaries & Wages | 251,076.00 | 251,076.00 | 21,655.26 | 70,697.52 | .00 | 180,378.48 | 71.84 |
| 1002 | Overtime | 1,000.00 | 1,000.00 | .00 | 9.28 | .00 | 990.72 | 99.07 |
| 2001 | FICA | 19,284.00 | 19,284.00 | 1,593.07 | 5,217.78 | .00 | 14,066.22 | 72.94 |
| 2002 | Retirement- VRS | 5,705.00 | 5,705.00 | 492.05 | 1,459.51 | .00 | 4,245.49 | 74.41 |
| 2005 | Hospital/Medical Plans | 33,744.00 | 33,744.00 | 3,008.00 | 9,024.00 | .00 | 24,720.00 | 73.25 |
| 2006 | Group Insurance | 2,661.00 | 2,661.00 | 229.54 | 680.86 | .00 | 1,980.14 | 74.41 |
| 2009 | Hybrid Disability VLDP | 1,569.00 | 1,569.00 | 135.32 | 401.38 | .00 | 1,167.62 | 74.41 |
| 2011 | Worker's Compensation | 4,319.00 | 4,319.00 | .00 | 947.29 | .00 | 3,371.71 | 78.06 |
| 2013 | VRS Retirement Hybrid Plan | 28,538.00 | 28,538.00 | 2,461.37 | 7,300.88 | .00 | 21,237.12 | 74.41 |
| 3002 | Professional Services | 18,200.00 | 18,200.00 | 29,897.50 | 30,354.65 | .00 | 12,154.65- | 66.78- |
| 3005 | Maintenance Service Contracts | 43,194.00 | 43,194.00 | .00 | .00 | .00 | 43,194.00 | 100.00 |
| 5201 | Postal Services | 2,000.00 | 2,000.00 | 253.50 | 524.42 | .00 | 1,475.58 | 73.77 |
| 5401 | Office Supplies | 2,700.00 | 2,700.00 | .00 | 711.67 | .00 | 1,988.33 | 73.64 |
| 5413 | Other Operating Supplies | 1,500.00 | 1,500.00 | .00 | .00 | .00 | 1,500.00 | 100.00 |
| 5430 | Employee Appreciation | 1,000.00 | 1,000.00 | .00 | .00 | .00 | 1,000.00 | 100.00 |
| 5501 | Travel (Mileage) | 100.00 | 100.00 | .00 | .00 | .00 | 100.00 | 100.00 |
| 5503 | Travel (Subsistence & Lodging) | 700.00 | 700.00 | .00 | .00 | .00 | 700.00 | 100.00 |
| 5504 | Travel (Convention & Education) | 2,500.00 | 2,500.00 | .00 | .00 | .00 | 2,500.00 | 100.00 |
| 5801 | Dues and Association Memberships | 900.00 | 900.00 | .00 | 250.00 | .00 | 650.00 | 72.22 |
| | ***FINANCE & ACCOUNTING*** | 420,690.00 | 420,690.00 | 59,725.61 | 127,579.24 | .00 | 293,110.76 | 69.67 |
| 12180 | ***TECHNOLOGY*** | | | | | | | |
| 1001 | Salaries and Wages | 135,668.00 | 135,668.00 | 11,810.25 | 38,219.67 | .00 | 97,448.33 | 71.82 |
| 2001 | FICA | 10,379.00 | 10,379.00 | 850.78 | 2,765.38 | .00 | 7,613.62 | 73.35 |
| 2002 | Retirement-VRS | 7,925.00 | 7,925.00 | 683.52 | 2,027.44 | .00 | 5,897.56 | 74.41 |
| 2005 | Hospital/Medical Plan | 23,604.00 | 23,604.00 | 2,104.00 | 6,312.00 | .00 | 17,292.00 | 73.25 |
| 2006 | Group Insurance | 1,438.00 | 1,438.00 | 124.03 | 367.90 | .00 | 1,070.10 | 74.41 |
| 2009 | Hybrid Disability VLDP | 496.00 | 496.00 | 42.77 | 126.86 | .00 | 369.14 | 74.42 |
| 2011 | Worker's Compensation | 1,537.00 | 1,537.00 | .00 | 343.59 | .00 | 1,193.41 | 77.64 |
| 2013 | VRS Retirement Hybrid Plan | 9,019.00 | 9,019.00 | 777.89 | 2,307.37 | .00 | 6,711.63 | 74.41 |
| 3002 | Professional Services | 2,500.00 | 2,500.00 | 1,755.75 | 2,247.25 | .00 | 252.75 | 10.11 |
| 3004 | Repairs and Maintenance | 3,000.00 | 3,000.00 | .00 | .00 | .00 | 3,000.00 | 100.00 |
| 3005 | Maintenance Service Contracts | 171,000.00 | 171,000.00 | 3,107.06 | 8,058.27 | .00 | 162,941.73 | 95.28 |
| 3160 | Parcel Maintenance-GIS | 11,500.00 | 11,500.00 | .00 | .00 | .00 | 11,500.00 | 100.00 |
| 3170 | Data Development-GIS | 3,500.00 | 3,500.00 | .00 | .00 | .00 | 3,500.00 | 100.00 |
| 5203 | Telecommunications (T-1) | 18,000.00 | 18,000.00 | 1,281.49 | 1,281.49 | .00 | 16,718.51 | 92.88 |
| 5204 | Telecommunications; PRI,OPX,Analog | 15,000.00 | 15,000.00 | 2,343.38 | 4,705.79 | .00 | 10,294.21 | 68.62 |
| 5205 | Telecommunications Web GIS Hosting | 11,600.00 | 11,600.00 | .00 | .00 | .00 | 11,600.00 | 100.00 |
| 5207 | Books and Subscriptions | 200.00 | 200.00 | .00 | .00 | .00 | 200.00 | 100.00 |

EXPENDITURE SUMMARY

--DETAIL-- 7/01/2026 - 9/30/2026 --DETAIL--

FUND #-100 General Fund Expenditures

| MAJOR ACCT# | DESCRIPTION | BUDGET AMOUNT | APPR. AMOUNT | CURRENT AMOUNT | Y-T-D AMOUNT | ENCUMBRANCE AMOUNT | UNENCUMBERED BALANCE | % REMAIN. |
|---|---|---|---|---|---|---|---|---|
| | ***TECHNOLOGY*** | | | | | | | |
| 5401 | Office Supplies | 250.00 | 250.00 | .00 | 6.18 | .00 | 243.82 | 97.52 |
| 5413 | Other Operating Supplies | 750.00 | 750.00 | .00 | 58.49 | .00 | 691.51 | 92.20 |
| 5414 | Software | 3,500.00 | 3,500.00 | 308.10 | 308.10 | .00 | 3,191.90 | 91.19 |
| 5504 | Travel(Convention & Education) | 1,000.00 | 1,000.00 | .00 | .00 | .00 | 1,000.00 | 100.00 |
| 5618 | School Long Distance-Reimburseable | 150.00 | 150.00 | 7.11 | 14.18 | .00 | 135.82 | 90.54 |
| 5619 | DSS Long Distance-Reimbursable | 1,000.00 | 1,000.00 | .00 | .00 | .00 | 1,000.00 | 100.00 |
| 5801 | Dues and Association Memberships | 350.00 | 350.00 | .00 | .00 | .00 | 350.00 | 100.00 |
| 7007 | Computer Equipment | 18,500.00 | 18,500.00 | 78.74 | 1,681.79 | .00 | 16,818.21 | 90.90 |
| | ***TECHNOLOGY*** | 451,866.00 | 451,866.00 | 25,274.87 | 70,831.75 | .00 | 381,034.25 | 84.32 |
| 12240 | ***LAND USE PANEL*** | | | | | | | |
| 1001 | Salaries & Wages | 4,500.00 | 4,500.00 | .00 | .00 | .00 | 4,500.00 | 100.00 |
| 2001 | FICA | 345.00 | 345.00 | .00 | .00 | .00 | 345.00 | 100.00 |
| | ***LAND USE PANEL*** | 4,845.00 | 4,845.00 | .00 | .00 | .00 | 4,845.00 | 100.00 |
| | GENERAL & FINANCIAL ADMINISTRATION | 2,181,480.00 | 2,181,480.00 | 180,794.78 | 507,891.24 | .00 | 1,673,588.76 | 76.71 |
| 13000 | BOARD OF ELECTIONS | | | | | | | |
| 13010 | ***BOARD OF ELECTIONS*** | | | | | | | |
| 1010 | Remuneration-Elec.Brd.&Poll Workers | 30,000.00 | 58,885.00 | 1,061.72 | 39,856.16 | .00 | 19,028.84 | 32.31 |
| 2001 | FICA | 2,295.00 | 3,145.00 | 54.87 | 175.53 | .00 | 2,969.47 | 94.41 |
| 3007 | Advertising | 600.00 | 1,100.00 | 377.99 | 377.99 | .00 | 722.01 | 65.63 |
| 5201 | Postal Services | 2,710.00 | 5,610.00 | 1,116.09 | 1,954.09 | .00 | 3,655.91 | 65.16 |
| 5401 | Office Supplies | 7,770.00 | 12,595.00 | 909.03 | 2,467.22 | .00 | 10,127.78 | 80.41 |
| 5413 | Other (Voting Machines) | 25,820.00 | 40,820.00 | 237.76 | 8,284.25 | .00 | 32,535.75 | 79.70 |
| 5501 | Travel (Mileage) | 3,000.00 | 4,500.00 | 304.76 | 1,300.96 | .00 | 3,199.04 | 71.08 |
| 5503 | Travel (Subsistence & Lodging) | 1,225.00 | 2,000.00 | 134.16 | 156.53 | .00 | 1,843.47 | 92.17 |
| 5504 | Travel (Convention & Lodging) | 1,800.00 | 1,800.00 | .00 | .00 | .00 | 1,800.00 | 100.00 |
| 5801 | Dues & Assoc. Memberships | 250.00 | 250.00 | .00 | .00 | .00 | 250.00 | 100.00 |
| | ***BOARD OF ELECTIONS*** | 75,470.00 | 130,705.00 | 4,196.38 | 54,572.73 | .00 | 76,132.27 | 58.24 |
| 13020 | ***REGISTRAR*** | | | | | | | |
| 1001 | Salaries & Wages | 196,625.00 | 196,625.00 | 16,959.00 | 55,096.42 | .00 | 141,528.58 | 71.97 |
| 1002 | Overtime | 6,000.00 | 9,700.00 | 1,309.45 | 3,426.17 | .00 | 6,273.83 | 64.67 |
| 1003 | Part-time Salaries | 500.00 | 500.00 | .00 | .00 | .00 | 500.00 | 100.00 |
| 2001 | FICA | 15,501.00 | 15,784.00 | 1,343.53 | 4,314.29 | .00 | 11,469.71 | 72.66 |
| 2005 | Hospital/Medical Plans | 33,744.00 | 33,744.00 | 3,008.00 | 9,024.00 | .00 | 24,720.00 | 73.25 |
| 2006 | Group Insurance | 2,084.00 | 2,084.00 | 179.76 | 533.20 | .00 | 1,550.80 | 74.41 |
| 2009 | Hybrid Disability VLDP | 1,553.00 | 1,553.00 | 133.98 | 397.40 | .00 | 1,155.60 | 74.41 |
| 2011 | Worker's Compensation | 3,734.00 | 3,734.00 | .00 | 772.73 | .00 | 2,961.27 | 79.30 |
| 2013 | VRS Retirement Hybrid Plan | 28,255.00 | 28,255.00 | 2,107.75 | 6,251.97 | .00 | 22,003.03 | 77.87 |
| 3007 | Advertising | 600.00 | 1,000.00 | .00 | .00 | .00 | 1,000.00 | 100.00 |
| 5201 | Postal Services | 1,400.00 | 1,570.00 | .00 | 156.00 | .00 | 1,414.00 | 90.06 |
| 5203 | Telecommunications | 1,700.00 | 1,700.00 | 42.32 | 169.31 | .00 | 1,530.69 | 90.04 |
| 5401 | Office Supplies | 3,270.00 | 3,270.00 | 95.74 | 237.64 | .00 | 3,032.36 | 92.73 |
| 5501 | Travel (Mileage) | 500.00 | 500.00 | .00 | .00 | .00 | 500.00 | 100.00 |

FUND #-100 General Fund Expenditures

| MAJOR ACCT# | DESCRIPTION | BUDGET AMOUNT | APPR. AMOUNT | CURRENT AMOUNT | Y-T-D AMOUNT | ENCUMBRANCE AMOUNT | UNENCUMBERED BALANCE | % REMAIN. |
|---|---|---|---|---|---|---|---|---|
| | ***REGISTRAR*** | | | | | | | |
| 5503 | Travel (Subsistence & Lodging) | 2,000.00 | 2,000.00 | .00 | .00 | .00 | 2,000.00 | 100.00 |
| 5504 | Travel (Conventions &Education) | 5,000.00 | 5,000.00 | 1,260.00 | 1,260.00 | .00 | 3,740.00 | 74.80 |
| 5801 | Dues & Assoc. Memberships | 670.00 | 670.00 | .00 | .00 | .00 | 670.00 | 100.00 |
| | ***REGISTRAR*** | 303,136.00 | 307,689.00 | 26,439.53 | 81,639.13 | .00 | 226,049.87 | 73.46 |
| | BOARD OF ELECTIONS | 378,606.00 | 438,394.00 | 30,635.91 | 136,211.86 | .00 | 302,182.14 | 68.92 |
| 21000 | COURTS | | | | | | | |
| 21010 | ***CIRCUIT COURT*** | | | | | | | |
| 1001 | Salaries & Wages | 62,000.00 | 62,000.00 | 5,347.50 | 17,361.67 | .00 | 44,638.33 | 71.99 |
| 1009 | Comp. of Jurors & Witnesses | 25,000.00 | 25,000.00 | .00 | 3,350.00 | .00 | 21,650.00 | 86.60 |
| 2001 | FICA | 4,743.00 | 4,743.00 | 402.76 | 1,309.10 | .00 | 3,433.90 | 72.39 |
| 2005 | Hospital/Medical Plans | 10,140.00 | 10,140.00 | 904.00 | 2,712.00 | .00 | 7,428.00 | 73.25 |
| 2006 | Group Insurance | 657.00 | 657.00 | 56.68 | 168.13 | .00 | 488.87 | 74.40 |
| 2009 | Hybrid Disability VLDP | 490.00 | 490.00 | 42.25 | 125.32 | .00 | 364.68 | 74.42 |
| 2011 | Worker's Compensation | 1,526.00 | 1,526.00 | .00 | 341.14 | .00 | 1,184.86 | 77.64 |
| 2013 | VRS Retirement Hybrid Plan | 8,909.00 | 8,909.00 | 768.44 | 2,279.34 | .00 | 6,629.66 | 74.41 |
| 5201 | Postage | 300.00 | 300.00 | .00 | .00 | .00 | 300.00 | 100.00 |
| 5401 | Office Supplies | 650.00 | 650.00 | .00 | 309.60 | .00 | 340.40 | 52.36 |
| 5420 | Law Library | 2,500.00 | 2,500.00 | .00 | 1,169.24 | .00 | 1,330.76 | 53.23 |
| 5504 | Travel (Convention & Education) | 400.00 | 400.00 | .00 | .00 | .00 | 400.00 | 100.00 |
| | ***CIRCUIT COURT*** | 117,315.00 | 117,315.00 | 7,521.63 | 29,125.54 | .00 | 88,189.46 | 75.17 |
| 21020 | ***GENERAL DISTRICT COURT*** | | | | | | | |
| 3004 | Repairs and Maintenance | 550.00 | 550.00 | .00 | 219.26 | .00 | 330.74 | 60.13 |
| 3012 | Attorney Fees | 4,000.00 | 4,000.00 | .00 | 180.00 | .00 | 3,820.00 | 95.50 |
| 5203 | Telecommunications | 50.00 | 50.00 | .00 | .00 | .00 | 50.00 | 100.00 |
| 5401 | Office Supplies | 500.00 | 500.00 | 143.84 | 143.84 | .00 | 356.16 | 71.23 |
| 5801 | Dues & Assoc. Memberships | 100.00 | 100.00 | 45.00 | 45.00 | .00 | 55.00 | 55.00 |
| 7001 | Machinery & Equipment | 1,829.00 | 1,829.00 | 227.74 | 227.74 | .00 | 1,601.26 | 87.54 |
| | ***GENERAL DISTRICT COURT*** | 7,029.00 | 7,029.00 | 416.58 | 815.84 | .00 | 6,213.16 | 88.39 |
| 21030 | ****MAGISTRATE**** | | | | | | | |
| 5203 | Telecommunications | 25.00 | 25.00 | .00 | .00 | .00 | 25.00 | 100.00 |
| 7002 | Furniture & Fixtures | 150.00 | 150.00 | .00 | .00 | .00 | 150.00 | 100.00 |
| | ****MAGISTRATE**** | 175.00 | 175.00 | .00 | .00 | .00 | 175.00 | 100.00 |
| 21040 | ***COURT SERVICES/VJCCCA*** | | | | | | | |
| 3020 | Detention Home (Court Services) | 50,000.00 | 50,000.00 | .00 | 2,310.00 | .00 | 47,690.00 | 95.38 |
| 3022 | Outreach Detention (VJCCCA) | 3,566.00 | 3,566.00 | 1,762.50 | 5,238.00 | .00 | 1,672.00- | 46.88- |
| 3023 | Group Homes (VJCCCA) | 12,000.00 | 12,000.00 | .00 | .00 | .00 | 12,000.00 | 100.00 |
| | ***COURT SERVICES/VJCCCA*** | 65,566.00 | 65,566.00 | 1,762.50 | 7,548.00 | .00 | 58,018.00 | 88.48 |
| 21050 | ***J & D DISTRICT COURT*** | | | | | | | |
| 3004 | Repairs and Maintenance | 100.00 | 100.00 | .00 | .00 | .00 | 100.00 | 100.00 |
| 3012 | Attorney Fees | 2,020.00 | 2,020.00 | .00 | 483.00 | .00 | 1,537.00 | 76.08 |

EXPENDITURE SUMMARY

--DETAIL-- 7/01/2026 - 9/30/2026 --DETAIL--

FUND #-100 General Fund Expenditures

| MAJOR ACCT# | DESCRIPTION | BUDGET AMOUNT | APPR. AMOUNT | CURRENT AMOUNT | Y-T-D AMOUNT | ENCUMBRANCE AMOUNT | UNENCUMBERED BALANCE | % REMAIN. |
|---|---|---|---|---|---|---|---|---|
| | ***J & D DISTRICT COURT*** | | | | | | | |
| 5201 | Postal Services | 130.00 | 130.00 | .00 | .00 | .00 | 130.00 | 100.00 |
| 5203 | Telecommunications | 100.00 | 100.00 | .00 | .00 | .00 | 100.00 | 100.00 |
| 5401 | Office Supplies | 200.00 | 200.00 | .00 | .00 | .00 | 200.00 | 100.00 |
| 5504 | Travel (Convention & Education) | 1,000.00 | 1,000.00 | .00 | .00 | .00 | 1,000.00 | 100.00 |
| 5801 | Dues & Assoc. Memberships | 400.00 | 400.00 | .00 | .00 | .00 | 400.00 | 100.00 |
| 7001 | Machinery & Equipment | 2,274.00 | 2,274.00 | .00 | 331.08 | .00 | 1,942.92 | 85.44 |
| 7002 | Furniture & Fixtures | 600.00 | 600.00 | .00 | .00 | .00 | 600.00 | 100.00 |
| | ***J & D DISTRICT COURT*** | 6,824.00 | 6,824.00 | .00 | 814.08 | .00 | 6,009.92 | 88.07 |
| 21060 | ***CLERK OF CIRCUIT COURT*** | | | | | | | |
| 1001 | Salaries & Wages | 305,335.00 | 305,335.00 | 30,498.75 | 95,018.17 | .00 | 210,316.83 | 68.88 |
| 2001 | FICA | 23,358.00 | 23,358.00 | 2,081.18 | 6,512.22 | .00 | 16,845.78 | 72.11 |
| 2002 | Retirement-VRS | 13,806.00 | 13,806.00 | 1,581.81 | 4,691.94 | .00 | 9,114.06 | 66.01 |
| 2005 | Hospital/Medical Plans | 66,600.00 | 66,600.00 | 5,938.00 | 17,814.00 | .00 | 48,786.00 | 73.25 |
| 2006 | Group Insurance | 3,186.00 | 3,186.00 | 323.29 | 916.29 | .00 | 2,269.71 | 71.24 |
| 2009 | Hybrid Disability VLDP | 1,371.00 | 1,371.00 | 125.98 | 341.91 | .00 | 1,029.09 | 75.06 |
| 2011 | Worker's Compensation | 5,167.00 | 5,167.00 | .00 | 1,275.98 | .00 | 3,891.02 | 75.30 |
| 2013 | VRS Retirement Hybrid Plan | 24,936.00 | 24,936.00 | 2,045.15 | 5,588.78 | .00 | 19,347.22 | 77.58 |
| 3002 | Professional Services | 3,950.00 | 3,950.00 | .00 | .00 | .00 | 3,950.00 | 100.00 |
| 3004 | Repairs and Maintenance | 200.00 | 200.00 | .00 | .00 | .00 | 200.00 | 100.00 |
| 3005 | Maintenance Service Contracts | 16,415.00 | 16,415.00 | .00 | .00 | .00 | 16,415.00 | 100.00 |
| 3006 | Printing & Binding | 300.00 | 300.00 | .00 | .00 | .00 | 300.00 | 100.00 |
| 3012 | Attorney Fees | 750.00 | 750.00 | .00 | 330.00 | .00 | 420.00 | 56.00 |
| 3164 | Library of Va Grant 2025FY-079-080 | .00 | .00 | .00 | 9,670.34 | .00 | 9,670.34- | 100.00- |
| 5201 | Postal Services | 4,000.00 | 4,000.00 | .00 | 48.56 | .00 | 3,951.44 | 98.78 |
| 5203 | Telecommunications | 100.00 | 100.00 | .00 | .00 | .00 | 100.00 | 100.00 |
| 5401 | Office Supplies | 4,000.00 | 4,000.00 | 583.50 | 1,124.95 | .00 | 2,875.05 | 71.87 |
| 5504 | Travel (Conventions & Education) | 200.00 | 200.00 | .00 | .00 | .00 | 200.00 | 100.00 |
| 7007 | Computer Equipment | 1,800.00 | 1,800.00 | 144.85 | 289.70 | .00 | 1,510.30 | 83.90 |
| 7041 | A/V Maintenance and Repair | 9,887.00 | 9,887.00 | .00 | .00 | .00 | 9,887.00 | 100.00 |
| | ***CLERK OF CIRCUIT COURT*** | 485,361.00 | 485,361.00 | 43,322.51 | 143,622.84 | .00 | 341,738.16 | 70.40 |
| 21070 | ***RECOVERY COURT*** | | | | | | | |
| 1002 | Recovery Court Coordinator Salary | 79,132.00 | 79,132.00 | .00 | 15,996.66 | .00 | 63,135.34 | 79.78 |
| 2001 | FICA/Recovery Court Fringe Benefits | 23,740.00 | 23,740.00 | .00 | 3,259.11 | .00 | 20,480.89 | 86.27 |
| 3002 | Professional Services | 37,458.00 | 37,458.00 | .00 | 3,879.09 | .00 | 33,578.91 | 89.64 |
| 3019 | Outreach (Sober Living Housing) | 9,000.00 | 9,000.00 | .00 | .00 | .00 | 9,000.00 | 100.00 |
| 5401 | Office Supplies | 18,250.00 | 18,250.00 | .00 | 1,152.09 | .00 | 17,097.91 | 93.68 |
| 5501 | Travel (Mileage) | 4,620.00 | 4,620.00 | .00 | 347.48 | .00 | 4,272.52 | 92.47 |
| 5503 | Telecommunications | 2,500.00 | 2,500.00 | .00 | .00 | .00 | 2,500.00 | 100.00 |
| 5504 | Travel (Convention & Education) | 8,370.00 | 8,370.00 | .00 | 2,580.00 | .00 | 5,790.00 | 69.17 |
| 5505 | Travel (Program Clients) | 8,750.00 | 8,750.00 | .00 | .00 | .00 | 8,750.00 | 100.00 |
| 5801 | Dues & Assoc. Memberships | 180.00 | 180.00 | .00 | .00 | .00 | 180.00 | 100.00 |
| | ***RECOVERY COURT*** | 192,000.00 | 192,000.00 | .00 | 27,214.43 | .00 | 164,785.57 | 85.82 |
| | COURTS | 874,270.00 | 874,270.00 | 53,023.22 | 209,140.73 | .00 | 665,129.27 | 76.07 |

EXPENDITURE SUMMARY

--DETAIL-- 7/01/2026 - 9/30/2026 --DETAIL--

FUND #-100 General Fund Expenditures

| MAJOR ACCT# | DESCRIPTION | BUDGET AMOUNT | APPR. AMOUNT | CURRENT AMOUNT | Y-T-D AMOUNT | ENCUMBRANCE AMOUNT | UNENCUMBERED BALANCE | % REMAIN. |
|---|---|---|---|---|---|---|---|---|
| 22000 | COMMONWEALTH'S ATTORNEY | | | | | | | |
| 22010 | ***COMMONWEALTH ATTORNEY*** | | | | | | | |
| 1001 | Salaries & Wages | 483,915.00 | 483,915.00 | 45,157.40 | 144,503.62 | .00 | 339,411.38 | 70.13 |
| 1003 | Part-time Salaries | 25,000.00 | 25,000.00 | 2,517.35 | 7,233.29 | .00 | 17,766.71 | 71.06 |
| 1006 | Wages/Victim Witness Grant | 73,844.00 | 73,844.00 | 6,348.30 | 20,475.21 | .00 | 53,368.79 | 72.27 |
| 2001 | FICA | 38,932.00 | 38,932.00 | 3,646.56 | 11,605.91 | .00 | 27,326.09 | 70.18 |
| 2005 | Hospital/Medical Plans | 9,180.00 | 9,180.00 | 819.00 | 2,457.00 | .00 | 6,723.00 | 73.23 |
| 2006 | Group Insurance | 5,029.00 | 5,029.00 | 434.94 | 1,291.15 | .00 | 3,737.85 | 74.32 |
| 2009 | Hybrid Disability VLDP | 3,748.00 | 3,748.00 | 324.15 | 962.27 | .00 | 2,785.73 | 74.32 |
| 2011 | Worker's Compensation | 8,840.00 | 8,840.00 | .00 | 1,861.79 | .00 | 6,978.21 | 78.93 |
| 2013 | VRS Retirement Hybrid Plan | 68,173.00 | 68,173.00 | 5,650.95 | 16,775.20 | .00 | 51,397.80 | 75.39 |
| 3005 | Maintenance Service Contracts | 700.00 | 700.00 | .00 | .00 | .00 | 700.00 | 100.00 |
| 5201 | Postal Services | 500.00 | 500.00 | .00 | .00 | .00 | 500.00 | 100.00 |
| 5203 | Telecommunications | 187.00 | 187.00 | .00 | .00 | .00 | 187.00 | 100.00 |
| 5401 | Office Supplies | 4,500.00 | 4,500.00 | 343.47 | 577.93 | .00 | 3,922.07 | 87.15 |
| 5411 | Books & Subscriptions | 2,000.00 | 2,000.00 | .00 | 168.00 | .00 | 1,832.00 | 91.60 |
| 5413 | Other Operating Supplies (VWPG) | .00 | .00 | .00 | 625.21 | .00 | 625.21- | 100.00- |
| 5501 | Travel (Mileage) | 500.00 | 500.00 | 276.95 | 336.62 | .00 | 163.38 | 32.67 |
| 5502 | Trial Expenses (Meals) | 500.00 | 500.00 | 16.40 | 16.40 | .00 | 483.60 | 96.72 |
| 5504 | Travel (Convention & Education) | 7,000.00 | 7,000.00 | 1,991.18 | 2,488.96 | .00 | 4,511.04 | 64.44 |
| 5801 | Dues & Assoc. Memberships | 2,250.00 | 2,250.00 | 570.00 | 1,140.00 | .00 | 1,110.00 | 49.33 |
| 7001 | Machinery & Equipment | 1,890.00 | 1,890.00 | .00 | .00 | .00 | 1,890.00 | 100.00 |
| 7002 | Furniture & Fixtures | 750.00 | 750.00 | .00 | .00 | .00 | 750.00 | 100.00 |
| | ***COMMONWEALTH ATTORNEY*** | 737,438.00 | 737,438.00 | 68,096.65 | 212,518.56 | .00 | 524,919.44 | 71.18 |
| | COMMONWEALTH'S ATTORNEY | 737,438.00 | 737,438.00 | 68,096.65 | 212,518.56 | .00 | 524,919.44 | 71.18 |
| 31000 | LAW ENFORCEMENT | | | | | | | |
| 31020 | ***SHERIFF*** | | | | | | | |
| 1001 | Salaries & Wages | 1,460,830.00 | 1,460,830.00 | 116,119.25 | 390,668.46 | .00 | 1,070,161.54 | 73.25 |
| 1002 | Overtime | 15,000.00 | 15,000.00 | 7,973.60 | 13,634.60 | .00 | 1,365.40 | 9.10 |
| 1006 | Courthouse Security Wages | 218,614.00 | 218,614.00 | 16,446.74 | 59,777.41 | .00 | 158,836.59 | 72.65 |
| 1007 | Overtime -Dispatch Holiday/Regular | 20,000.00 | 20,000.00 | 847.14 | 3,864.92 | .00 | 16,135.08 | 80.67 |
| 1009 | Local Drug Enforcement position FT | 113,045.00 | 113,045.00 | 4,575.17 | 15,070.76 | .00 | 97,974.24 | 86.66 |
| 1010 | New-FT Speed Enforcement Officer | 58,709.00 | 58,709.00 | 5,057.10 | 16,615.33 | .00 | 42,093.67 | 71.69 |
| 1011 | IBR/Evidence Clerk | 45,294.00 | 45,294.00 | 3,906.58 | 13,087.66 | .00 | 32,206.34 | 71.10 |
| 1013 | DEA Task Force OT Grant | .00 | 822.38 | 792.00 | 906.75 | .00 | 84.37- | 10.25- |
| 2001 | FICA | 156,828.00 | 156,828.00 | 12,212.77 | 40,320.90 | .00 | 116,507.10 | 74.28 |
| 2002 | Retirement-VRS | 200,588.00 | 200,588.00 | 15,658.14 | 47,954.20 | .00 | 152,633.80 | 76.09 |
| 2005 | Hospital/Medical Plans | 340,728.00 | 340,728.00 | 26,248.00 | 81,752.00 | .00 | 258,976.00 | 76.00 |
| 2006 | Group Insurance | 22,504.00 | 22,504.00 | 1,775.81 | 5,414.56 | .00 | 17,089.44 | 75.93 |
| 2009 | Hybrid Disability VLDP | 2,151.00 | 2,151.00 | 185.50 | 550.22 | .00 | 1,600.78 | 74.42 |
| 2011 | Worker's Compensation | 28,226.00 | 28,226.00 | .00 | 6,261.85 | .00 | 21,964.15 | 77.81 |
| 2013 | VRS Retirement Hybrid Plan | 39,120.00 | 39,120.00 | 2,929.16 | 8,726.06 | .00 | 30,393.94 | 77.69 |
| 3002 | Professional Services | 15,000.00 | 15,000.00 | .00 | 126.92 | .00 | 14,873.08 | 99.15 |
| 3005 | Maintenance Service Contracts | 7,000.00 | 7,000.00 | 114.23 | 338.38 | .00 | 6,661.62 | 95.16 |
| 3007 | Advertising | 4,500.00 | 4,500.00 | 300.00 | 1,909.00 | .00 | 2,591.00 | 57.57 |

FUND #-100 General Fund Expenditures

| MAJOR ACCT# | DESCRIPTION | BUDGET AMOUNT | APPR. AMOUNT | CURRENT AMOUNT | Y-T-D AMOUNT | ENCUMBRANCE AMOUNT | UNENCUMBERED BALANCE | % REMAIN. |
|---|---|---|---|---|---|---|---|---|
| | ***SHERIFF*** | | | | | | | |
| 3028 | DMV#BPT-2026-56054-26054-20.600 | .00 | .00 | .00 | 2,513.23 | .00 | 2,513.23- | 100.00- |
| 3029 | DMV#ENF_AL-2026-56044-26044-20.607 | .00 | .00 | 809.79 | 1,699.14 | .00 | 1,699.14- | 100.00- |
| 5201 | Postal Services | 1,500.00 | 1,500.00 | 167.18 | 223.00 | .00 | 1,277.00 | 85.13 |
| 5203 | Telecommunications | 5,000.00 | 5,000.00 | 539.03 | 1,524.20 | .00 | 3,475.80 | 69.51 |
| 5240 | Mobile Phone/Data Service | 29,000.00 | 29,000.00 | 2,698.82 | 8,096.67 | .00 | 20,903.33 | 72.08 |
| 5401 | Office Supplies | 8,000.00 | 8,000.00 | 537.33 | 2,152.29 | .00 | 5,847.71 | 73.09 |
| 5409 | Police Supplies | 25,000.00 | 25,000.00 | 7,282.65 | 7,976.09 | .00 | 17,023.91 | 68.09 |
| 5410 | Uniforms | 25,000.00 | 25,000.00 | 361.05 | 2,477.83 | .00 | 22,522.17 | 90.08 |
| 5413 | Dog Care (G.P. Fees) | .00 | .00 | 108.29 | 356.58 | .00 | 356.58- | 100.00- |
| 5415 | Cellbrite Software and Equipment | 11,172.00 | 11,172.00 | .00 | .00 | .00 | 11,172.00 | 100.00 |
| 5419 | Asset Forfeiture Proceeds Expend. | .00 | .00 | 11.67 | 35.01 | .00 | 35.01- | 100.00- |
| 5501 | Travel (Mileage) | 750.00 | 750.00 | .00 | .00 | .00 | 750.00 | 100.00 |
| 5503 | Travel (Subsistence & Lodging) | 12,500.00 | 12,500.00 | .00 | 11.16 | .00 | 12,488.84 | 99.91 |
| 5504 | Travel (Convention & Education) | 6,000.00 | 6,000.00 | .00 | .00 | .00 | 6,000.00 | 100.00 |
| 5509 | Training | 35,000.00 | 35,000.00 | 549.45 | 549.45 | .00 | 34,450.55 | 98.43 |
| 5801 | Dues & Assoc. Memberships | 10,000.00 | 10,000.00 | .00 | 8,250.85 | .00 | 1,749.15 | 17.49 |
| 5802 | D.A.R.E. | 1,250.00 | 1,250.00 | .00 | .00 | .00 | 1,250.00 | 100.00 |
| 5803 | Fundraising Account Expenditures | .00 | 340.31 | .00 | 1,148.13 | .00 | 807.82- | 237.37- |
| 7003 | Body Worn Cameras Agreement | 19,928.00 | 19,928.00 | .00 | 19,927.85 | .00 | .15 | .00 |
| 7015 | School Resource Officer | 177,262.00 | 177,262.00 | 15,288.91 | 49,849.65 | .00 | 127,412.35 | 71.87 |
| 7017 | E-Ticket Expenditures | .00 | 1,475.33 | .00 | 3,950.00 | .00 | 2,474.67- | 167.73- |
| 7038 | DCJS FY24 SRO Grant 24-419-A | 57,573.00 | 57,573.00 | 5,099.59 | 16,740.81 | .00 | 40,832.19 | 70.92 |
| 7050 | CIT Program-Custody Exchange | 1,250.00 | 1,250.00 | .00 | .00 | .00 | 1,250.00 | 100.00 |
| | ***SHERIFF*** | 3,174,322.00 | 3,176,960.02 | 248,594.95 | 834,461.92 | .00 | 2,342,498.10 | 73.73 |
| | LAW ENFORCEMENT | 3,174,322.00 | 3,176,960.02 | 248,594.95 | 834,461.92 | .00 | 2,342,498.10 | 73.73 |
| 32000 | FIRE & RESCUE SERVICES | | | | | | | |
| 32010 | **PUBLIC SAFETY & EMERGENCY SERV** | | | | | | | |
| 1001 | Salaries & Wages | 459,443.00 | 459,443.00 | 38,764.66 | 116,634.57 | .00 | 342,808.43 | 74.61 |
| 1003 | Overtime | 30,000.00 | 30,000.00 | 1,541.48 | 9,406.36 | .00 | 20,593.64 | 68.64 |
| 2001 | FICA | 37,442.00 | 37,442.00 | 2,938.66 | 9,310.40 | .00 | 28,131.60 | 75.13 |
| 2002 | Retirement-VRS | 13,721.00 | 13,721.00 | 1,183.44 | 3,510.29 | .00 | 10,210.71 | 74.41 |
| 2005 | Hospital/Medical Plans | 81,120.00 | 81,120.00 | 7,793.00 | 21,010.00 | .00 | 60,110.00 | 74.10 |
| 2006 | Group Insurance | 4,685.00 | 4,685.00 | 407.42 | 1,126.17 | .00 | 3,558.83 | 75.96 |
| 2009 | Hybrid Disability VLDP | 2,495.00 | 2,495.00 | 217.64 | 584.21 | .00 | 1,910.79 | 76.58 |
| 2011 | Worker's Compensation | 10,671.00 | 10,671.00 | .00 | 2,331.99 | .00 | 8,339.01 | 78.14 |
| 2013 | VRS Retirement Hybrid Plan | 45,378.00 | 45,378.00 | 3,472.85 | 9,377.27 | .00 | 36,000.73 | 79.33 |
| 3002 | Professional Services | 2,789.00 | 2,789.00 | 20.88 | 341.48 | .00 | 2,447.52 | 87.75 |
| 5203 | Telecommunications | 3,800.00 | 3,800.00 | .00 | 202.01 | .00 | 3,597.99 | 94.68 |
| 5401 | Office Supplies | 9,000.00 | 9,000.00 | 77.55 | 754.64 | .00 | 8,245.36 | 91.61 |
| 5409 | Emergency Equipment | 4,500.00 | 4,500.00 | 110.51 | 4,462.25 | .00 | 37.75 | .83 |
| 5410 | Uniforms | 4,000.00 | 4,000.00 | 1,224.00 | 1,224.00 | .00 | 2,776.00 | 69.40 |
| 5411 | Books/Subscriptions | 400.00 | 400.00 | .00 | .00 | .00 | 400.00 | 100.00 |
| 5504 | Travel (Convention & Education) | 11,000.00 | 11,000.00 | 381.03 | 602.34 | .00 | 10,397.66 | 94.52 |
| 5508 | Dispatcher Training | 13,000.00 | 13,000.00 | .00 | .00 | .00 | 13,000.00 | 100.00 |

FUND #-100 General Fund Expenditures

| MAJOR ACCT# | DESCRIPTION | BUDGET AMOUNT | APPR. AMOUNT | CURRENT AMOUNT | Y-T-D AMOUNT | ENCUMBRANCE AMOUNT | UNENCUMBERED BALANCE | % REMAIN. |
|---|---|---|---|---|---|---|---|---|
| | **PUBLIC SAFETY & EMERGENCY SERV** | | | | | | | |
| 5801 | Dues/Associations | 2,500.00 | 2,500.00 | .00 | .00 | .00 | 2,500.00 | 100.00 |
| | **PUBLIC SAFETY & EMERGENCY SERV** | 735,944.00 | 735,944.00 | 58,133.12 | 180,877.98 | .00 | 555,066.02 | 75.42 |
| 32020 | ***EMERGENCY SERV.COUNCIL*** | | | | | | | |
| 2007 | Disability Insurance | 36,000.00 | 36,000.00 | .00 | 36,199.00 | .00 | 199.00- | .55- |
| 2008 | Line of Duty (State Mandate) | 40,500.00 | 40,500.00 | .00 | 9,097.00 | .00 | 31,403.00 | 77.53 |
| 5415 | Gas, Oil, Grease - Fire & Rescue | 50,000.00 | 50,000.00 | 6,472.38 | 16,876.24 | .00 | 33,123.76 | 66.24 |
| 5647 | Local EMS | 562,010.00 | 562,010.00 | .00 | 562,010.00 | .00 | .00 | .00 |
| | ***EMERGENCY SERV.COUNCIL*** | 688,510.00 | 688,510.00 | 6,472.38 | 624,182.24 | .00 | 64,327.76 | 9.34 |
| 32030 | ***E-911 PROGRAM*** | | | | | | | |
| 1001 | Salaries & Wages | 98,375.00 | 98,375.00 | 8,484.83 | 27,135.58 | .00 | 71,239.42 | 72.41 |
| 2001 | FICA | 7,526.00 | 7,526.00 | 644.36 | 2,061.38 | .00 | 5,464.62 | 72.60 |
| 2002 | Retirement-VRS | 10,693.00 | 10,693.00 | 922.30 | 2,735.71 | .00 | 7,957.29 | 74.41 |
| 2005 | Hospital/Medical Plan | 10,140.00 | 10,140.00 | 904.00 | 2,712.00 | .00 | 7,428.00 | 73.25 |
| 2006 | Group Insurance | 1,043.00 | 1,043.00 | 89.94 | 266.78 | .00 | 776.22 | 74.42 |
| 2011 | Worker's Compensation | 3,161.00 | 3,161.00 | .00 | 691.47 | .00 | 2,469.53 | 78.12 |
| 3002 | Professional Services | 1,500.00 | 1,500.00 | 1,500.00 | 3,000.00 | .00 | 1,500.00- | 100.00- |
| 3004 | Repairs & Maint.(Signs/Plates) | 7,000.00 | 7,000.00 | 75.07 | 1,225.07 | .00 | 5,774.93 | 82.49 |
| 3005 | Maintenance Service Contracts | 457,400.00 | 457,400.00 | 25,979.83 | 25,979.83 | .00 | 431,420.17 | 94.32 |
| 3006 | Printing & Binding | 4,000.00 | 4,000.00 | .00 | .00 | .00 | 4,000.00 | 100.00 |
| 3016 | Contractual Services | 63,750.00 | 63,750.00 | 5,290.65 | 15,911.87 | .00 | 47,838.13 | 75.04 |
| 5101 | Electrical Service(Radio Tower) | 6,200.00 | 6,200.00 | 471.49 | 1,094.97 | .00 | 5,105.03 | 82.33 |
| 5102 | Generator Fuel& Maintenance | 36,500.00 | 36,500.00 | 4,740.30 | 5,985.03 | .00 | 30,514.97 | 83.60 |
| 5201 | Postal Services | 200.00 | 200.00 | .00 | 28.28 | .00 | 171.72 | 85.86 |
| 5203 | Telecommunications (Routine) | 3,200.00 | 3,200.00 | .00 | 399.51 | .00 | 2,800.49 | 87.51 |
| 5204 | Telecommunications (E-911 Trunk) | 7,000.00 | 7,000.00 | 180.45 | 958.39 | .00 | 6,041.61 | 86.30 |
| 5401 | Office Supplies | 200.00 | 200.00 | .00 | 22.39 | .00 | 177.61 | 88.80 |
| 5413 | Other Operating Supplies | 250.00 | 250.00 | .00 | .00 | .00 | 250.00 | 100.00 |
| 5501 | Travel (Mileage) | 100.00 | 100.00 | .00 | .00 | .00 | 100.00 | 100.00 |
| 5504 | Travel (Convention & Education) | 1,500.00 | 1,500.00 | .00 | .00 | .00 | 1,500.00 | 100.00 |
| 5801 | Dues & Assoc. Memberships | 575.00 | 575.00 | .00 | .00 | .00 | 575.00 | 100.00 |
| 7002 | Furniture & Fixtures | 1,600.00 | 1,600.00 | .00 | .00 | .00 | 1,600.00 | 100.00 |
| 7003 | Communications Equipment | 13,000.00 | 13,000.00 | .00 | .00 | .00 | 13,000.00 | 100.00 |
| 7007 | E911 Equipment | 6,000.00 | 6,000.00 | .00 | .00 | .00 | 6,000.00 | 100.00 |
| 8003 | Tower Site Lease (Sugarloaf) | 13,113.00 | 13,113.00 | 1,060.90 | 3,182.70 | .00 | 9,930.30 | 75.72 |
| | ***E-911 PROGRAM*** | 754,026.00 | 754,026.00 | 50,344.12 | 93,390.96 | .00 | 660,635.04 | 87.61 |
| 32040 | ***FOREST FIRE SERVICE*** | | | | | | | |
| 5605 | Forestry | 20,986.00 | 20,986.00 | .00 | 20,095.29 | .00 | 890.71 | 4.24 |
| | ***FOREST FIRE SERVICE*** | 20,986.00 | 20,986.00 | .00 | 20,095.29 | .00 | 890.71 | 4.24 |
| 32060 | ***PAID EMS*** | | | | | | | |
| 1001 | Salaries and Wages | 1,259,364.00 | 1,259,364.00 | .00 | 332,006.40 | .00 | 927,357.60 | 73.63 |
| 2001 | Benefits - FICA, Medical | 327,435.00 | 327,435.00 | .00 | 32,459.05 | .00 | 294,975.95 | 90.08 |
| 2011 | Worker's Compensation | 41,579.00 | 41,579.00 | .00 | .00 | .00 | 41,579.00 | 100.00 |

EXPENDITURE SUMMARY

--DETAIL-- 7/01/2026 - 9/30/2026 --DETAIL--

FUND #-100 General Fund Expenditures

| MAJOR ACCT# | DESCRIPTION | BUDGET AMOUNT | APPR. AMOUNT | CURRENT AMOUNT | Y-T-D AMOUNT | ENCUMBRANCE AMOUNT | UNENCUMBERED BALANCE | % REMAIN. |
|---|---|---|---|---|---|---|---|---|
| | ***PAID EMS*** | | | | | | | |
| 3002 | Professional Services | 16,000.00 | 16,000.00 | .00 | 10,000.00 | .00 | 6,000.00 | 37.50 |
| 3004 | Billing Services (EMSC) | 36,000.00 | 36,000.00 | 5,163.46 | 13,368.01 | .00 | 22,631.99 | 62.86 |
| 3007 | Advertising | 1,000.00 | 1,000.00 | .00 | 2,483.09 | .00 | 1,483.09- | 148.30- |
| 5404 | Medical Supplies (County) | 60,000.00 | 60,000.00 | .00 | 19,402.89 | .00 | 40,597.11 | 67.66 |
| 5409 | Communications | 2,800.00 | 2,800.00 | .00 | 185.53 | .00 | 2,614.47 | 93.37 |
| 5410 | Uniforms | 4,500.00 | 4,500.00 | .00 | 20.00 | .00 | 4,480.00 | 99.55 |
| 5413 | Other Operating Supplies | 3,500.00 | 3,500.00 | .00 | 951.87 | .00 | 2,548.13 | 72.80 |
| 5501 | Mileage | 15,000.00 | 15,000.00 | .00 | .00 | .00 | 15,000.00 | 100.00 |
| 5509 | Training | 10,000.00 | 10,000.00 | .00 | 6,003.84 | .00 | 3,996.16 | 39.96 |
| 5645 | Nelson Station II | 24,000.00 | 24,000.00 | 851.22 | 7,166.45 | .00 | 16,833.55 | 70.13 |
| 5646 | Nelson Station II Vehicle Expense | 48,000.00 | 48,000.00 | .00 | 2,870.55 | .00 | 45,129.45 | 94.01 |
| 7002 | Furniture & Fixtures | 3,000.00 | 3,000.00 | .00 | .00 | .00 | 3,000.00 | 100.00 |
| 7007 | Computer Equipment | 4,000.00 | 4,000.00 | .00 | .00 | .00 | 4,000.00 | 100.00 |
| 7008 | Medical Equipment-Auto CPR | 4,000.00 | 4,000.00 | .00 | .00 | .00 | 4,000.00 | 100.00 |
| | ***PAID EMS*** | 1,860,178.00 | 1,860,178.00 | 6,014.68 | 426,917.68 | .00 | 1,433,260.32 | 77.04 |
| | FIRE & RESCUE SERVICES | 4,059,644.00 | 4,059,644.00 | 120,964.30 | 1,345,464.15 | .00 | 2,714,179.85 | 66.85 |
| 33000 | CORRECTION & DETENTION | | | | | | | |
| 33010 | ***JAIL*** | | | | | | | |
| 5402 | Food Supplies | 30.00 | 30.00 | .00 | .00 | .00 | 30.00 | 100.00 |
| 6001 | Regional Jail | 2,058,030.00 | 2,058,030.00 | 171,502.50 | 514,507.50 | .00 | 1,543,522.50 | 75.00 |
| | ***JAIL*** | 2,058,060.00 | 2,058,060.00 | 171,502.50 | 514,507.50 | .00 | 1,543,552.50 | 75.00 |
| | CORRECTION & DETENTION | 2,058,060.00 | 2,058,060.00 | 171,502.50 | 514,507.50 | .00 | 1,543,552.50 | 75.00 |
| 34000 | INSPECTIONS | | | | | | | |
| 34010 | ***BUILDING INSPECTOR*** | | | | | | | |
| 1001 | Salaries & Wages | 287,015.00 | 287,015.00 | 20,089.74 | 77,196.21 | .00 | 209,818.79 | 73.10 |
| 1007 | Brd.of Bldg.Appeals Wages | 300.00 | 300.00 | .00 | .00 | .00 | 300.00 | 100.00 |
| 2001 | FICA | 21,957.00 | 21,957.00 | 1,514.57 | 5,830.04 | .00 | 16,126.96 | 73.44 |
| 2002 | Retirement-VRS | 4,870.00 | 4,870.00 | 424.59 | 1,259.57 | .00 | 3,610.43 | 74.13 |
| 2005 | Hospital/Medical Plans | 40,560.00 | 40,560.00 | 2,712.00 | 9,040.00 | .00 | 31,520.00 | 77.71 |
| 2006 | Group Insurance | 3,042.00 | 3,042.00 | 212.94 | 736.81 | .00 | 2,305.19 | 75.77 |
| 2009 | Hybrid Disability VLDP | 1,913.00 | 1,913.00 | 127.85 | 457.62 | .00 | 1,455.38 | 76.07 |
| 2011 | Worker's Compensation | 4,893.00 | 4,893.00 | .00 | 1,076.44 | .00 | 3,816.56 | 78.00 |
| 2013 | VRS Retirement Hybrid Plan | 34,806.00 | 34,806.00 | 2,031.24 | 7,397.63 | .00 | 27,408.37 | 78.74 |
| 3005 | Maintenance Service Contracts | 13,850.00 | 13,850.00 | 8,223.40 | 8,329.17 | .00 | 5,520.83 | 39.86 |
| 3006 | Printing & Binding | 750.00 | 750.00 | .00 | 96.67 | .00 | 653.33 | 87.11 |
| 5201 | Postal Services | 350.00 | 350.00 | .00 | .00 | .00 | 350.00 | 100.00 |
| 5203 | Telecommunications | 180.00 | 180.00 | .00 | .00 | .00 | 180.00 | 100.00 |
| 5401 | Office Supplies | 2,000.00 | 2,000.00 | .00 | 104.69 | .00 | 1,895.31 | 94.76 |
| 5410 | Uniforms | 1,250.00 | 1,250.00 | .00 | .00 | .00 | 1,250.00 | 100.00 |
| 5411 | Books & Subscriptions | 1,500.00 | 1,500.00 | .00 | 181.14 | .00 | 1,318.86 | 87.92 |
| 5503 | Travel (Subsistence & Lodging) | 2,000.00 | 2,000.00 | 49.85 | 98.26 | .00 | 1,901.74 | 95.08 |
| 5504 | Travel (Convention & Education) | 4,000.00 | 4,000.00 | 50.00 | 305.00 | .00 | 3,695.00 | 92.37 |

EXPENDITURE SUMMARY

--DETAIL-- 7/01/2026 - 9/30/2026 --DETAIL--

FUND #-100 General Fund Expenditures

| MAJOR ACCT# | DESCRIPTION | BUDGET AMOUNT | APPR. AMOUNT | CURRENT AMOUNT | Y-T-D AMOUNT | ENCUMBRANCE AMOUNT | UNENCUMBERED BALANCE | % REMAIN. |
|---|---|---|---|---|---|---|---|---|
| | ***BUILDING INSPECTOR*** | | | | | | | |
| 5801 | Dues & Assoc. Memberships | 700.00 | 700.00 | .00 | .00 | .00 | 700.00 | 100.00 |
| 6001 | Building Permit Surcharge | 6,500.00 | 6,500.00 | 1,988.49 | 1,988.49 | .00 | 4,511.51 | 69.40 |
| 7002 | Furniture & Fixtures | 930.00 | 930.00 | .00 | .00 | .00 | 930.00 | 100.00 |
| | ***BUILDING INSPECTOR*** | 433,366.00 | 433,366.00 | 37,424.67 | 114,097.74 | .00 | 319,268.26 | 73.67 |
| | INSPECTIONS | 433,366.00 | 433,366.00 | 37,424.67 | 114,097.74 | .00 | 319,268.26 | 73.67 |
| 35000 | OTHER PROTECTION | | | | | | | |
| 35010 | ***ANIMAL CONTROL*** | | | | | | | |
| 1001 | Salaries & Wages | 217,085.00 | 217,085.00 | 18,723.59 | 61,537.59 | .00 | 155,547.41 | 71.65 |
| 1002 | Overtime | 16,000.00 | 16,000.00 | 1,565.92 | 4,100.86 | .00 | 11,899.14 | 74.36 |
| 2001 | FICA | 17,831.00 | 17,831.00 | 1,436.26 | 4,673.48 | .00 | 13,157.52 | 73.79 |
| 2002 | Retirement-VRS | 6,562.00 | 6,562.00 | 565.97 | 1,678.77 | .00 | 4,883.23 | 74.41 |
| 2005 | Hospital/Medical Plans | 46,848.00 | 46,848.00 | 4,177.00 | 12,531.00 | .00 | 34,317.00 | 73.25 |
| 2006 | Group Insurance | 2,301.00 | 2,301.00 | 198.47 | 588.71 | .00 | 1,712.29 | 74.41 |
| 2009 | Hybrid Disability VLDP | 1,238.00 | 1,238.00 | 106.79 | 316.75 | .00 | 921.25 | 74.41 |
| 2011 | Worker's Compensation | 3,846.00 | 3,846.00 | .00 | 838.32 | .00 | 3,007.68 | 78.20 |
| 2013 | VRS Retirement Hybrid Plan | 22,520.00 | 22,520.00 | 1,728.63 | 5,127.43 | .00 | 17,392.57 | 77.23 |
| 3002 | Professional Services | 23,000.00 | 23,000.00 | 2,415.32 | 6,596.20 | .00 | 16,403.80 | 71.32 |
| 3003 | Court Case Expense (Vet & other) | 2,500.00 | 2,500.00 | .00 | .00 | .00 | 2,500.00 | 100.00 |
| 3016 | Sterilization Program | 1,000.00 | 1,000.00 | .00 | .00 | .00 | 1,000.00 | 100.00 |
| 3020 | Dangerous Dog Registry (VDACS fee) | 125.00 | 125.00 | .00 | .00 | .00 | 125.00 | 100.00 |
| 5100 | Electrical Services | 3,000.00 | 3,000.00 | 372.94 | 1,164.63 | .00 | 1,835.37 | 61.17 |
| 5203 | Telecommunications | 6,340.00 | 6,340.00 | 386.17 | 1,158.07 | .00 | 5,181.93 | 81.73 |
| 5401 | Office Supplies | 1,500.00 | 1,500.00 | .00 | 48.99 | .00 | 1,451.01 | 96.73 |
| 5402 | Food Supplies | 1,200.00 | 1,200.00 | 196.56 | 196.56 | .00 | 1,003.44 | 83.62 |
| 5404 | Medical Supplies | 800.00 | 800.00 | .00 | .00 | .00 | 800.00 | 100.00 |
| 5407 | Maintenance Supplies | 3,000.00 | 3,000.00 | 36.00 | 615.81 | .00 | 2,384.19 | 79.47 |
| 5410 | Uniforms | 3,500.00 | 3,500.00 | .00 | 1,673.34 | .00 | 1,826.66 | 52.19 |
| 5504 | Travel (Convention & Education) | 1,000.00 | 1,000.00 | 156.74 | 156.74 | .00 | 843.26 | 84.32 |
| 5509 | Training | 1,800.00 | 1,800.00 | .00 | 850.00 | .00 | 950.00 | 52.77 |
| | ***ANIMAL CONTROL*** | 382,996.00 | 382,996.00 | 32,066.36 | 103,853.25 | .00 | 279,142.75 | 72.88 |
| 35030 | ***MEDICAL EXAMINER*** | | | | | | | |
| 3001 | Professional Health Services | 160.00 | 160.00 | 20.00 | 40.00 | .00 | 120.00 | 75.00 |
| | ***MEDICAL EXAMINER*** | 160.00 | 160.00 | 20.00 | 40.00 | .00 | 120.00 | 75.00 |
| | OTHER PROTECTION | 383,156.00 | 383,156.00 | 32,086.36 | 103,893.25 | .00 | 279,262.75 | 72.88 |
| 42000 | SANITATION & WASTE REMOVAL | | | | | | | |
| 42030 | ***WASTE MANAGEMENT*** | | | | | | | |
| 1001 | Salaries & Wages | 148,042.00 | 148,042.00 | 12,768.59 | 42,374.01 | .00 | 105,667.99 | 71.37 |
| 1002 | Overtime | 12,000.00 | 12,000.00 | 902.54 | 2,458.21 | .00 | 9,541.79 | 79.51 |
| 1003 | Part-time Salaries-Conv.Ctrs (FICA) | 330,431.00 | 330,431.00 | 27,800.77 | 90,533.45 | .00 | 239,897.55 | 72.60 |
| 1005 | Drivers Positions - Incl. OT | 96,119.00 | 96,119.00 | 5,432.45 | 13,929.73 | .00 | 82,189.27 | 85.50 |
| 2001 | FICA | 19,596.00 | 19,596.00 | 1,432.93 | 4,410.84 | .00 | 15,185.16 | 77.49 |

EXPENDITURE SUMMARY

--DETAIL-- 7/01/2026 - 9/30/2026 --DETAIL--

FUND #-100 General Fund Expenditures

| MAJOR ACCT# | DESCRIPTION | BUDGET AMOUNT | APPR. AMOUNT | CURRENT AMOUNT | Y-T-D AMOUNT | ENCUMBRANCE AMOUNT | UNENCUMBERED BALANCE | % REMAIN. |
|---|---|---|---|---|---|---|---|---|
| | ***WASTE MANAGEMENT*** | | | | | | | |
| 2002 | Retirement-VRS | 5,877.00 | 5,877.00 | 506.89 | 1,503.53 | .00 | 4,373.47 | 74.41 |
| 2005 | Hospital/Medical Plans | 50,700.00 | 50,700.00 | 3,616.00 | 10,848.00 | .00 | 39,852.00 | 78.60 |
| 2006 | Group Insurance | 2,487.00 | 2,487.00 | 172.83 | 512.65 | .00 | 1,974.35 | 79.38 |
| 2009 | Hybrid Disability VLDP | 1,427.00 | 1,427.00 | 91.97 | 272.79 | .00 | 1,154.21 | 80.88 |
| 2011 | Worker's Compensation | 10,165.00 | 10,165.00 | .00 | 1,878.70 | .00 | 8,286.30 | 81.51 |
| 2013 | VRS Retirement Hybrid Plan | 25,951.00 | 25,951.00 | 1,639.93 | 4,827.67 | .00 | 21,123.33 | 81.39 |
| 3003 | Convenience Centers (Fuel) | 56,000.00 | 56,000.00 | 3,825.06 | 13,469.39 | .00 | 42,530.61 | 75.94 |
| 3004 | Repairs and Maintenance | 85,000.00 | 85,000.00 | 4,223.88 | 19,717.62 | .00 | 65,282.38 | 76.80 |
| 3010 | Tipping Fee (Transfer Station) | 363,000.00 | 363,000.00 | .00 | 76,249.08 | .00 | 286,750.92 | 78.99 |
| 3012 | Recycling Services | 20,000.00 | 20,000.00 | 1,108.14 | 2,508.50 | .00 | 17,491.50 | 87.45 |
| 3015 | Transportation Fees | 263,377.00 | 263,377.00 | 10,098.66 | 46,688.97 | .00 | 216,688.03 | 82.27 |
| 3021 | Waste Water | 2,000.00 | 2,000.00 | .00 | .00 | .00 | 2,000.00 | 100.00 |
| 3022 | DEQ License Fee | 8,150.00 | 8,150.00 | 8,093.00 | 8,093.00 | .00 | 57.00 | .69 |
| 3025 | Tire Removal | 2,000.00 | 2,000.00 | .00 | .00 | .00 | 2,000.00 | 100.00 |
| 5100 | Electrical Services | 10,755.00 | 10,755.00 | 820.41 | 2,250.27 | .00 | 8,504.73 | 79.07 |
| 5103 | Water and Sewer | 750.00 | 750.00 | 48.30 | 144.90 | .00 | 605.10 | 80.68 |
| 5203 | Telecommunications | 3,500.00 | 3,500.00 | 110.27 | 361.04 | .00 | 3,138.96 | 89.68 |
| 5401 | Office Supplies | 4,500.00 | 4,500.00 | 146.75 | 746.75 | .00 | 3,753.25 | 83.40 |
| 5407 | Maintenance Supplies | 4,000.00 | 4,000.00 | 580.76 | 1,057.47 | .00 | 2,942.53 | 73.56 |
| 5408 | Vehicle Supplies (MAC trucks) | 35,000.00 | 35,000.00 | 4,682.20 | 9,324.95 | .00 | 25,675.05 | 73.35 |
| 5409 | Recycle Coordinator | 1,000.00 | 1,000.00 | .00 | .00 | .00 | 1,000.00 | 100.00 |
| 5410 | Uniforms | 3,500.00 | 3,500.00 | 507.25 | 822.71 | .00 | 2,677.29 | 76.49 |
| 5501 | Travel (Mileage) | 700.00 | 700.00 | .00 | .00 | .00 | 700.00 | 100.00 |
| 5504 | Education | 1,500.00 | 1,500.00 | .00 | 245.00 | .00 | 1,255.00 | 83.66 |
| 8002 | Lease/Rent (Faber water) | 1,341.00 | 1,341.00 | .00 | .00 | .00 | 1,341.00 | 100.00 |
| | ***WASTE MANAGEMENT*** | 1,568,868.00 | 1,568,868.00 | 88,609.58 | 355,229.23 | .00 | 1,213,638.77 | 77.35 |
| | SANITATION & WASTE REMOVAL | 1,568,868.00 | 1,568,868.00 | 88,609.58 | 355,229.23 | .00 | 1,213,638.77 | 77.35 |
| 43000 | GENERAL MAINTENANCE | | | | | | | |
| 43020 | ***BUILDINGS AND GROUNDS*** | | | | | | | |
| 1001 | Salaries & Wages | 347,148.00 | 347,148.00 | 29,941.49 | 99,592.97 | .00 | 247,555.03 | 71.31 |
| 1002 | Overtime | 3,000.00 | 3,000.00 | 97.93 | 270.53 | .00 | 2,729.47 | 90.98 |
| 1003 | Part-time Wages | .00 | .00 | .00 | 441.20 | .00 | 441.20- | 100.00- |
| 1005 | Emergncy Vehic Upfitter/Radio Tech. | 101,109.00 | 101,109.00 | 6,272.54 | 18,823.47 | .00 | 82,285.53 | 81.38 |
| 2001 | FICA | 26,786.00 | 26,786.00 | 2,253.47 | 7,537.54 | .00 | 19,248.46 | 71.86 |
| 2002 | Retirement-VRS | 19,522.00 | 19,522.00 | 1,683.74 | 4,994.28 | .00 | 14,527.72 | 74.41 |
| 2005 | Hospital/Medical Plans | 70,020.00 | 70,020.00 | 7,147.00 | 22,345.00 | .00 | 47,675.00 | 68.08 |
| 2006 | Group Insurance | 3,680.00 | 3,680.00 | 379.23 | 1,126.95 | .00 | 2,553.05 | 69.37 |
| 2009 | Hybrid Disability VLDP | 1,324.00 | 1,324.00 | 160.25 | 476.89 | .00 | 847.11 | 63.98 |
| 2011 | Worker's Compensation | 5,777.00 | 5,777.00 | .00 | 1,255.27 | .00 | 4,521.73 | 78.27 |
| 2013 | VRS Retirement Hybrid Plan | 24,078.00 | 24,078.00 | 2,542.52 | 7,565.01 | .00 | 16,512.99 | 68.58 |
| 3005 | Contracted Services | 50,000.00 | 74,449.96 | 42,856.34 | 45,802.83 | .00 | 28,647.13 | 38.47 |
| 3006 | Maintenance Agreements | 51,000.00 | 51,000.00 | 2,965.86 | 4,250.36 | .00 | 46,749.64 | 91.66 |
| 5100 | Electrical Service | 186,400.00 | 186,400.00 | 15,254.85 | 46,585.82 | .00 | 139,814.18 | 75.00 |
| 5103 | Water and Sewer | 17,000.00 | 17,000.00 | 1,680.85 | 4,472.88 | .00 | 12,527.12 | 73.68 |

EXPENDITURE SUMMARY

--DETAIL-- 7/01/2026 - 9/30/2026 --DETAIL--

FUND #-100 General Fund Expenditures

| MAJOR ACCT# | DESCRIPTION | BUDGET AMOUNT | APPR. AMOUNT | CURRENT AMOUNT | Y-T-D AMOUNT | ENCUMBRANCE AMOUNT | UNENCUMBERED BALANCE | % REMAIN. |
|---|---|---|---|---|---|---|---|---|
| | ***BUILDINGS AND GROUNDS*** | | | | | | | |
| 5203 | Telecommunications | 2,500.00 | 2,500.00 | 121.64 | 554.00 | .00 | 1,946.00 | 77.84 |
| 5308 | Insurance (Property/liability) | 33,209.00 | 33,209.00 | .00 | 52,297.00 | .00 | 19,088.00- | 57.47- |
| 5401 | Office Supplies | .00 | .00 | .00 | 530.27 | .00 | 530.27- | 100.00- |
| 5403 | Agricultural Supplies& Services | 32,000.00 | 32,000.00 | 3,968.69 | 11,687.27 | .00 | 20,312.73 | 63.47 |
| 5405 | Janitorial Supplies | 15,000.00 | 15,000.00 | 3,227.49 | 3,227.49 | .00 | 11,772.51 | 78.48 |
| 5407 | Maintenance Supplies | 41,000.00 | 36,000.00 | 1,659.61 | 7,145.35 | .00 | 28,854.65 | 80.15 |
| 5408 | Vehicle Upfitter Supplies | .00 | 5,000.00 | 1,838.47 | 11,533.46 | .00 | 6,533.46- | 130.66- |
| 5410 | Uniforms | 3,000.00 | 3,000.00 | 312.55 | 778.91 | .00 | 2,221.09 | 74.03 |
| 5423 | Pest Control | 5,400.00 | 5,400.00 | 355.00 | 930.00 | .00 | 4,470.00 | 82.77 |
| 5506 | Education/Training | 2,000.00 | 2,000.00 | .00 | .00 | .00 | 2,000.00 | 100.00 |
| 7001 | Machinery & Equipment | 3,500.00 | 3,500.00 | .00 | 349.80 | .00 | 3,150.20 | 90.00 |
| 8002 | Rent/Lease | 114,873.00 | 114,873.00 | 9,940.53 | 28,621.59 | .00 | 86,251.41 | 75.08 |
| 8006 | Snow Removal | 1,500.00 | 1,500.00 | .00 | .00 | .00 | 1,500.00 | 100.00 |
| | ***BUILDINGS AND GROUNDS*** | 1,160,826.00 | 1,185,275.96 | 134,660.05 | 383,196.14 | .00 | 802,079.82 | 67.67 |
| 43040 | ***MOTOR POOL*** | | | | | | | |
| 5305 | Motor Vehicle Insurance | 42,000.00 | 42,000.00 | .00 | 49,574.00 | .00 | 7,574.00- | 18.03- |
| 5408 | Vehicle Repairs & Supplies | 65,000.00 | 65,000.00 | 3,367.90 | 10,807.76 | .00 | 54,192.24 | 83.37 |
| 5415 | Gas, Oil, and Grease | 150,000.00 | 150,000.00 | 16,290.79 | 49,689.35 | .00 | 100,310.65 | 66.87 |
| | ***MOTOR POOL*** | 257,000.00 | 257,000.00 | 19,658.69 | 110,071.11 | .00 | 146,928.89 | 57.17 |
| | GENERAL MAINTENANCE | 1,417,826.00 | 1,442,275.96 | 154,318.74 | 493,267.25 | .00 | 949,008.71 | 65.79 |
| 51000 | HEALTH | | | | | | | |
| 51010 | ***LOCAL HEALTH DEPARTMENT*** | | | | | | | |
| 5601 | Nelson Co. Health Dept. | 394,138.00 | 394,138.00 | .00 | 98,534.50 | .00 | 295,603.50 | 75.00 |
| | ***LOCAL HEALTH DEPARTMENT*** | 394,138.00 | 394,138.00 | .00 | 98,534.50 | .00 | 295,603.50 | 75.00 |
| | HEALTH | 394,138.00 | 394,138.00 | .00 | 98,534.50 | .00 | 295,603.50 | 75.00 |
| 52000 | MENTAL HEALTH/COMM.SERVICES BOARD | | | | | | | |
| 52010 | ***MENTAL HEALTH*** | | | | | | | |
| 5602 | Region Ten Comm. Services Board | 165,000.00 | 165,000.00 | .00 | .00 | .00 | 165,000.00 | 100.00 |
| | ***MENTAL HEALTH*** | 165,000.00 | 165,000.00 | .00 | .00 | .00 | 165,000.00 | 100.00 |
| | MENTAL HEALTH/COMM.SERVICES BOARD | 165,000.00 | 165,000.00 | .00 | .00 | .00 | 165,000.00 | 100.00 |
| 53000 | WELFARE/SOCIAL SERVICES | | | | | | | |
| 53010 | ***TAX RELIEF*** | | | | | | | |
| 53030 | ***AT RISK BOARD*** | | | | | | | |
| 53600 | ***CSA/AT RISK YOUTH & FAMILIES*** | | | | | | | |
| 1003 | Part-time Wages | 15,680.00 | .00 | .00 | 703.13 | .00 | 703.13- | 100.00- |
| 1011 | Renumeration-Local Board | 1,800.00 | .00 | .00 | .00 | .00 | .00 | .00 |
| 2001 | FICA | 1,334.00 | .00 | .00 | 53.79 | .00 | 53.79- | 100.00- |
| 2011 | Worker's Compensation | 829.00 | .00 | .00 | .00 | .00 | .00 | .00 |
| 3164 | Purchased Services (Mandated) | 2,000,000.00 | .00 | .00 | 178,288.84 | .00 | 178,288.84- | 100.00- |

EXPENDITURE SUMMARY

--DETAIL-- 7/01/2026 - 9/30/2026 --DETAIL--

FUND #-100 General Fund Expenditures

| MAJOR ACCT# | DESCRIPTION | BUDGET AMOUNT | APPR. AMOUNT | CURRENT AMOUNT | Y-T-D AMOUNT | ENCUMBRANCE AMOUNT | UNENCUMBERED BALANCE | % REMAIN. |
|---|---|---|---|---|---|---|---|---|
| | ***CSA/AT RISK YOUTH & FAMILIES*** | | | | | | | |
| 3174 | Purchased Services (Non-Mandated) | 18,522.00 | .00 | .00 | 108.30 | .00 | 108.30- | 100.00- |
| 5401 | Office Supplies | 1,000.00 | .00 | .00 | .00 | .00 | .00 | .00 |
| | ***CSA/AT RISK YOUTH & FAMILIES*** | 2,039,165.00 | .00 | .00 | 179,154.06 | .00 | 179,154.06- | 100.00- |
| | WELFARE/SOCIAL SERVICES | 2,039,165.00 | .00 | .00 | 179,154.06 | .00 | 179,154.06- | 100.00- |
| 64010 | ***COMMUNITY COLLEGE*** | | | | | | | |
| 5649 | Piedmont Va. Community College | 2,004.00 | 2,004.00 | .00 | 501.00 | .00 | 1,503.00 | 75.00 |
| | ***COMMUNITY COLLEGE*** | 2,004.00 | 2,004.00 | .00 | 501.00 | .00 | 1,503.00 | 75.00 |
| | ***COMMUNITY COLLEGE*** | 2,004.00 | 2,004.00 | .00 | 501.00 | .00 | 1,503.00 | 75.00 |
| 71000 | PARKS & RECREATION | | | | | | | |
| 71020 | ***RECREATION*** | | | | | | | |
| 1001 | Salaries and Wages | 128,880.00 | 128,880.00 | 11,115.83 | 36,051.58 | .00 | 92,828.42 | 72.02 |
| 1002 | Overtime | 1,500.00 | 1,500.00 | 37.22 | 136.11 | .00 | 1,363.89 | 90.92 |
| 1003 | Part Time Salaries | 25,998.00 | 25,998.00 | 2,258.35 | 6,556.16 | .00 | 19,441.84 | 74.78 |
| 1004 | PT Field and Maint | 18,280.00 | 18,280.00 | 1,844.70 | 6,336.88 | .00 | 11,943.12 | 65.33 |
| 1006 | Seasonal PT Salaries | 8,041.00 | 8,041.00 | 463.75 | 777.35 | .00 | 7,263.65 | 90.33 |
| 1007 | Childcare PT Salaries (New) | 68,955.21 | 68,955.00 | 8,358.49 | 11,275.27 | .00 | 57,679.73 | 83.64 |
| 2001 | FICA | 13,976.00 | 13,976.00 | 1,190.83 | 3,778.90 | .00 | 10,197.10 | 72.96 |
| 2002 | Retirement-VRS | 8,589.00 | 8,589.00 | 740.82 | 2,197.40 | .00 | 6,391.60 | 74.41 |
| 2005 | Hospital/Medical Plans | 9,180.00 | 9,180.00 | 819.00 | 2,457.00 | .00 | 6,723.00 | 73.23 |
| 2006 | Group Insurance | 1,366.00 | 1,366.00 | 117.83 | 349.51 | .00 | 1,016.49 | 74.41 |
| 2009 | Hybrid Disability VLDP | 394.00 | 394.00 | 33.98 | 100.79 | .00 | 293.21 | 74.41 |
| 2011 | Worker's Compensation | 3,274.00 | 3,274.00 | .00 | 697.49 | .00 | 2,576.51 | 78.69 |
| 2013 | VRS Retirement Hybrid Plan | 7,165.00 | 7,165.00 | 531.98 | 1,577.96 | .00 | 5,587.04 | 77.97 |
| 3001 | Health/Background Services | 750.00 | 750.00 | .00 | .00 | .00 | 750.00 | 100.00 |
| 3005 | Maintenance Service Contracts | 700.00 | 700.00 | .00 | .00 | .00 | 700.00 | 100.00 |
| 3006 | Printing & Binding | 2,000.00 | 2,000.00 | .00 | .00 | .00 | 2,000.00 | 100.00 |
| 3007 | Advertising | 6,196.00 | 6,196.00 | 50.00 | 100.00 | .00 | 6,096.00 | 98.38 |
| 3016 | Contracted Services | 4,000.00 | 4,000.00 | 109.54 | 263.79 | .00 | 3,736.21 | 93.40 |
| 3017 | Contracted Umpires | 17,360.00 | 17,360.00 | 420.00 | 1,970.00 | .00 | 15,390.00 | 88.65 |
| 3018 | Contracted Field Maintenance | 12,000.00 | 12,000.00 | 4,591.77 | 7,553.55 | .00 | 4,446.45 | 37.05 |
| 3019 | VBRRT - Blue Ridge Rail Trail Maint | 14,000.00 | 14,000.00 | 1,667.18 | 3,842.97 | .00 | 10,157.03 | 72.55 |
| 3020 | Blue Ridge Tunnel Trail Maintenance | 30,000.00 | 30,000.00 | 1,334.70 | 7,458.50 | .00 | 22,541.50 | 75.13 |
| 5100 | Electrical Svcs (field lights) | 1,500.00 | 1,500.00 | 124.38 | 214.73 | .00 | 1,285.27 | 85.68 |
| 5201 | Postal Services | 200.00 | 200.00 | .00 | .00 | .00 | 200.00 | 100.00 |
| 5203 | Telecommunications | 40.00 | 40.00 | .00 | .00 | .00 | 40.00 | 100.00 |
| 5401 | Office Supplies | 800.00 | 800.00 | .00 | 260.95 | .00 | 539.05 | 67.38 |
| 5407 | Maintenance Supplies | 8,000.00 | 8,000.00 | 165.15 | 3,802.64 | .00 | 4,197.36 | 52.46 |
| 5412 | Educational & Recreational Supplies | 35,500.00 | 35,500.00 | 2,924.00 | 4,644.39 | .00 | 30,855.61 | 86.91 |
| 5501 | Travel(Mileage) | 250.00 | 250.00 | .00 | .00 | .00 | 250.00 | 100.00 |
| 5503 | Travel(Subsistence & Lodging) | 3,923.00 | 3,923.00 | .00 | .00 | .00 | 3,923.00 | 100.00 |
| 5504 | Travel(Convention & Education) | 3,154.00 | 3,154.00 | .00 | 689.00 | .00 | 2,465.00 | 78.15 |
| 5801 | Dues and Memberships | 800.00 | 800.00 | .00 | .00 | .00 | 800.00 | 100.00 |

EXPENDITURE SUMMARY

--DETAIL-- 7/01/2026 - 9/30/2026 --DETAIL--

FUND #-100 General Fund Expenditures

| MAJOR ACCT# | DESCRIPTION | BUDGET AMOUNT | APPR. AMOUNT | CURRENT AMOUNT | Y-T-D AMOUNT | ENCUMBRANCE AMOUNT | UNENCUMBERED BALANCE | % REMAIN. |
|---|---|---|---|---|---|---|---|---|
| | ***RECREATION*** | | | | | | | |
| 7007 | MyRec Rec Management Software | 3,445.00 | 3,445.00 | .00 | .00 | .00 | 3,445.00 | 100.00 |
| 8004 | Forest Sustainability Fund St Grnt | 111,710.80 | 111,711.00 | .00 | .00 | .00 | 111,711.00 | 100.00 |
| | ***RECREATION*** | 551,927.01 | 551,927.00 | 38,899.50 | 103,092.92 | .00 | 448,834.08 | 81.32 |
| | PARKS & RECREATION | 551,927.01 | 551,927.00 | 38,899.50 | 103,092.92 | .00 | 448,834.08 | 81.32 |
| 81000 | PLANNING & COMMUNITY DEVELOPMENT | | | | | | | |
| 81010 | ***PLANNING*** | | | | | | | |
| 1001 | Salaries & Wages | 157,074.00 | 157,074.00 | 13,844.06 | 36,031.64 | .00 | 121,042.36 | 77.06 |
| 1002 | Overtime | 3,500.00 | 3,500.00 | .00 | 189.24 | .00 | 3,310.76 | 94.59 |
| 1011 | Remuneration-Planning Commission | 6,300.00 | 6,300.00 | 750.00 | 1,275.00 | .00 | 5,025.00 | 79.76 |
| 1012 | Remuneration-Zoning Board | 900.00 | 900.00 | .00 | .00 | .00 | 900.00 | 100.00 |
| 2001 | FICA | 12,284.00 | 12,284.00 | 1,099.49 | 2,801.85 | .00 | 9,482.15 | 77.19 |
| 2005 | Hospital/Medical Plans | 18,372.00 | 18,372.00 | 1,808.00 | 4,520.00 | .00 | 13,852.00 | 75.39 |
| 2006 | Group Insurance | 1,665.00 | 1,665.00 | 143.96 | 366.34 | .00 | 1,298.66 | 77.99 |
| 2009 | Hybrid Disability VLDP | 1,241.00 | 1,241.00 | 107.29 | 273.03 | .00 | 967.97 | 77.99 |
| 2011 | Worker's Compensation | 2,819.00 | 2,819.00 | .00 | 618.25 | .00 | 2,200.75 | 78.06 |
| 2013 | VRS Retirement Hybrid Plan | 22,572.00 | 22,572.00 | 1,713.36 | 4,426.63 | .00 | 18,145.37 | 80.38 |
| 3002 | Professional Service TJPDC | .00 | .00 | 924.00 | 1,104.00 | .00 | 1,104.00- | 100.00- |
| 3005 | Maint.Contracts | 6,000.00 | 6,000.00 | .00 | .00 | .00 | 6,000.00 | 100.00 |
| 3006 | Printing & Binding | 1,000.00 | 1,000.00 | .00 | 212.67 | .00 | 787.33 | 78.73 |
| 3007 | Advertising | 4,500.00 | 4,500.00 | .00 | .00 | .00 | 4,500.00 | 100.00 |
| 5201 | Postal Services | 1,600.00 | 1,600.00 | .00 | .00 | .00 | 1,600.00 | 100.00 |
| 5203 | Telecommunications | 50.00 | 50.00 | .00 | .00 | .00 | 50.00 | 100.00 |
| 5401 | Office Supplies | 1,500.00 | 1,500.00 | 144.00 | 404.16 | .00 | 1,095.84 | 73.05 |
| 5411 | Books & Subscriptions | 500.00 | 500.00 | .00 | .00 | .00 | 500.00 | 100.00 |
| 5501 | Travel (Mileage) | 1,500.00 | 1,500.00 | .00 | 109.04 | .00 | 1,390.96 | 92.73 |
| 5503 | Travel (Subsistence & Lodging) | 2,500.00 | 2,500.00 | .00 | 335.83 | .00 | 2,164.17 | 86.56 |
| 5504 | Travel (Convention & Education) | 800.00 | 800.00 | .00 | 300.00 | .00 | 500.00 | 62.50 |
| 5505 | Training | 2,200.00 | 2,200.00 | .00 | .00 | .00 | 2,200.00 | 100.00 |
| 5801 | Dues & Assoc. Memberships | 750.00 | 750.00 | .00 | .00 | .00 | 750.00 | 100.00 |
| 7050 | Junkyard Cleanup Grant Program | 5,000.00 | 5,000.00 | .00 | .00 | .00 | 5,000.00 | 100.00 |
| | ***PLANNING*** | 254,627.00 | 254,627.00 | 20,534.16 | 52,967.68 | .00 | 201,659.32 | 79.19 |
| 81020 | ***TOURISM/ECONOMIC DEVELOPMENT*** | | | | | | | |
| 1001 | Salaries and Wages | 233,368.00 | 233,368.00 | 20,128.09 | 64,927.51 | .00 | 168,440.49 | 72.17 |
| 1003 | Part Time Salaries-Tourism | 87,707.00 | 87,707.00 | 7,326.80 | 23,130.16 | .00 | 64,576.84 | 73.62 |
| 2001 | FICA | 24,562.00 | 24,562.00 | 2,110.53 | 6,766.02 | .00 | 17,795.98 | 72.45 |
| 2002 | Retirement-VRS | 12,063.00 | 12,063.00 | 1,040.47 | 3,086.22 | .00 | 8,976.78 | 74.41 |
| 2005 | Hospital/Medical Plans | 20,280.00 | 20,280.00 | 1,808.00 | 5,424.00 | .00 | 14,856.00 | 73.25 |
| 2006 | Group Insurance | 2,474.00 | 2,474.00 | 213.35 | 632.84 | .00 | 1,841.16 | 74.42 |
| 2009 | Hybrid Disability VLDP | 967.00 | 967.00 | 83.39 | 247.35 | .00 | 719.65 | 74.42 |
| 2011 | Worker's Compensation | 5,253.00 | 5,253.00 | .00 | 1,148.69 | .00 | 4,104.31 | 78.13 |
| 2013 | VRS Retirement Hybrid Plan | 17,587.00 | 17,587.00 | 1,285.45 | 3,812.87 | .00 | 13,774.13 | 78.31 |
| 3005 | Maintenance Service Contracts | 32,200.00 | 32,200.00 | 122.64 | 288.93 | .00 | 31,911.07 | 99.10 |
| 3006 | Printing & Binding | 42,000.00 | 42,000.00 | 705.50 | 8,911.00 | .00 | 33,089.00 | 78.78 |

EXPENDITURE SUMMARY

--DETAIL-- 7/01/2026 - 9/30/2026 --DETAIL--

FUND #-100 General Fund Expenditures

| MAJOR ACCT# | DESCRIPTION | BUDGET AMOUNT | APPR. AMOUNT | CURRENT AMOUNT | Y-T-D AMOUNT | ENCUMBRANCE AMOUNT | UNENCUMBERED BALANCE | % REMAIN. |
|---|---|---|---|---|---|---|---|---|
| | ***TOURISM/ECONOMIC DEVELOPMENT*** | | | | | | | |
| 3007 | Advertising | 65,696.00 | 65,696.00 | 17,255.00 | 24,250.00 | .00 | 41,446.00 | 63.08 |
| 5201 | Postal Services | 4,500.00 | 4,500.00 | .00 | 75.00- | .00 | 4,575.00 | 101.66 |
| 5203 | Telecommunications | 18,500.00 | 18,500.00 | 2,902.30 | 6,861.92 | .00 | 11,638.08 | 62.90 |
| 5401 | Office Supplies | 5,500.00 | 5,500.00 | 322.93 | 416.24 | .00 | 5,083.76 | 92.43 |
| 5411 | Books & Subscriptions | 1,200.00 | 1,200.00 | .00 | .00 | .00 | 1,200.00 | 100.00 |
| 5419 | Photography | 1,000.00 | 1,000.00 | .00 | .00 | .00 | 1,000.00 | 100.00 |
| 5501 | Travel (Mileage) | 100.00 | 100.00 | .00 | .00 | .00 | 100.00 | 100.00 |
| 5504 | Travel (Convention & Education) | 3,500.00 | 3,500.00 | 3,180.34 | 3,569.01 | .00 | 69.01- | 1.97- |
| 5801 | Dues & Assoc. Memberships | 2,500.00 | 2,500.00 | .00 | 1,020.00 | .00 | 1,480.00 | 59.20 |
| 7002 | Furniture & Fixtures | 400.00 | 400.00 | .00 | .00 | .00 | 400.00 | 100.00 |
| 7065 | VTC DMO #0326-0018 Grant | .00 | .00 | .00 | 6,500.00 | .00 | 6,500.00- | 100.00- |
| | ***TOURISM/ECONOMIC DEVELOPMENT*** | 581,357.00 | 581,357.00 | 58,484.79 | 160,917.76 | .00 | 420,439.24 | 72.32 |
| 81050 | *** ECONOMIC DEVELOPMENT *** | | | | | | | |
| | PLANNING & COMMUNITY DEVELOPMENT | 835,984.00 | 835,984.00 | 79,018.95 | 213,885.44 | .00 | 622,098.56 | 74.41 |
| 82000 | ENVIRONMENTAL MANAGEMENT | | | | | | | |
| 82030 | ***SOIL & WATER CONSERV. BOARD*** | | | | | | | |
| 5604 | T. Jefferson Soil & Water | 37,226.00 | 37,226.00 | .00 | .00 | .00 | 37,226.00 | 100.00 |
| | ***SOIL & WATER CONSERV. BOARD*** | 37,226.00 | 37,226.00 | .00 | .00 | .00 | 37,226.00 | 100.00 |
| 82050 | ***LITTER CONTROL*** | | | | | | | |
| | ENVIRONMENTAL MANAGEMENT | 37,226.00 | 37,226.00 | .00 | .00 | .00 | 37,226.00 | 100.00 |
| 83000 | VA COOPERATIVE EXTENSION | | | | | | | |
| 83010 | ***VA COOPERATIVE EXTENSION SVC*** | | | | | | | |
| 1001 | Salaries & Wages | 47,915.00 | 47,915.00 | .00 | .00 | .00 | 47,915.00 | 100.00 |
| 2002 | Retirement-VRS | 17,729.00 | 17,729.00 | .00 | .00 | .00 | 17,729.00 | 100.00 |
| 5203 | Telecommunications | 1,100.00 | 1,100.00 | .00 | .00 | .00 | 1,100.00 | 100.00 |
| 5412 | Educational & Recreational Supplies | 800.00 | 800.00 | .00 | .00 | .00 | 800.00 | 100.00 |
| | ***VA COOPERATIVE EXTENSION SVC*** | 67,544.00 | 67,544.00 | .00 | .00 | .00 | 67,544.00 | 100.00 |
| | VA COOPERATIVE EXTENSION | 67,544.00 | 67,544.00 | .00 | .00 | .00 | 67,544.00 | 100.00 |
| 91000 | NON-DEPARTMENTAL | | | | | | | |
| 91030 | ***NON-DEPARTMENTAL*** | | | | | | | |
| 5201 | Non-departmental postage (UPS serv) | 1,773.00 | 1,773.00 | .00 | 373.16 | .00 | 1,399.84 | 78.95 |
| 5202 | Opioid Remediation | 78,759.00 | 78,759.00 | 2,925.00 | 7,151.60 | .00 | 71,607.40 | 90.91 |
| 5605 | Regional Library | 443,844.00 | 443,844.00 | .00 | 110,961.00 | .00 | 332,883.00 | 75.00 |
| 5606 | T.J. EMS Council | 10,000.00 | 10,000.00 | 5,000.00 | 5,000.00 | .00 | 5,000.00 | 50.00 |
| 5607 | JABA | 111,904.00 | 111,904.00 | .00 | 27,976.00 | .00 | 83,928.00 | 75.00 |
| 5608 | Colleen Debt Service | 50,000.00 | 50,000.00 | 12,500.00 | 12,500.00 | .00 | 37,500.00 | 75.00 |
| 5609 | Fire Protection - Misc. | 237,000.00 | 237,000.00 | 59,250.00 | 59,250.00 | .00 | 177,750.00 | 75.00 |
| 5611 | JAUNT | 90,442.00 | 90,442.00 | 22,610.50 | 22,610.50 | .00 | 67,831.50 | 75.00 |

EXPENDITURE SUMMARY

--DETAIL-- 7/01/2026 - 9/30/2026 --DETAIL--

FUND #-100 General Fund Expenditures

| MAJOR ACCT# | DESCRIPTION | BUDGET AMOUNT | APPR. AMOUNT | CURRENT AMOUNT | Y-T-D AMOUNT | ENCUMBRANCE AMOUNT | UNENCUMBERED BALANCE | % REMAIN. |
|---|---|---|---|---|---|---|---|---|
| | ***NON-DEPARTMENTAL*** | | | | | | | |
| 5612 | MACAA | 30,000.00 | 30,000.00 | .00 | 7,500.00 | .00 | 22,500.00 | 75.00 |
| 5613 | Shelter for Help | 9,372.00 | 9,372.00 | .00 | 2,343.00 | .00 | 7,029.00 | 75.00 |
| 5615 | Worker's Compensation Increase | 6,105.00 | 6,105.00 | .00 | .00 | .00 | 6,105.00 | 100.00 |
| 5616 | Employee Benefits | 438,215.00 | 438,215.00 | .00 | 545.55 | .00 | 437,669.45 | 99.87 |
| 5617 | Misc. Contributions | 14,500.00 | 14,500.00 | .00 | .00 | .00 | 14,500.00 | 100.00 |
| 5618 | Reimbursable Items | 250.00 | 250.00 | .00 | .56 | .00 | 249.44 | 99.77 |
| 5619 | American Rescue Plan Act Expenses | 128,138.00 | 128,138.00 | .00 | .00 | .00 | 128,138.00 | 100.00 |
| 5622 | Foothills Child Advocacy Center | 15,000.00 | 17,500.00 | .00 | 2,500.00 | .00 | 15,000.00 | 85.71 |
| 5623 | OAR/Jefferson Area Comm Corrections | 16,901.00 | 16,901.00 | .00 | 4,225.25 | .00 | 12,675.75 | 75.00 |
| 5626 | Local Asst Tribal Consistency Grant | 100,000.00 | 100,000.00 | .00 | .00 | .00 | 100,000.00 | 100.00 |
| 5627 | VA Career Works-Piedmont Region | 2,942.00 | 2,942.00 | .00 | .00 | .00 | 2,942.00 | 100.00 |
| 5629 | NC Economic Development Authority | 8,100.00 | 8,100.00 | .00 | 8,100.00 | .00 | .00 | .00 |
| 5631 | Central Virginia Partneship of Econ | 10,943.00 | 10,943.00 | .00 | 2,735.75 | .00 | 8,207.25 | 75.00 |
| 5638 | Nelson County Community Dev. Founda | 82,161.00 | 82,161.00 | .00 | 20,540.25 | .00 | 61,620.75 | 75.00 |
| 5641 | Community Investment Collaborative | 9,148.00 | 9,148.00 | 2,287.00 | 2,287.00 | .00 | 6,861.00 | 75.00 |
| 5642 | Juneteenth Committee (Millen.Group) | 5,000.00 | 5,000.00 | .00 | .00 | .00 | 5,000.00 | 100.00 |
| 5643 | CASA of Central Virginia | 3,500.00 | 3,500.00 | 875.00 | 875.00 | .00 | 2,625.00 | 75.00 |
| 5644 | Gladstone Senior Center Meals | 15,000.00 | 15,000.00 | .00 | 3,750.00 | .00 | 11,250.00 | 75.00 |
| 5645 | Rockfish Senior Center Meals | 12,367.00 | 12,367.00 | .00 | .00 | .00 | 12,367.00 | 100.00 |
| 5648 | Va. Institute of Gov't | 1,000.00 | 1,000.00 | .00 | 1,100.00 | .00 | 100.00- | 10.00- |
| 5652 | Wintergreen Performing Arts | 9,000.00 | 9,000.00 | .00 | .00 | .00 | 9,000.00 | 100.00 |
| 5655 | Retiree Supplement | 22,860.00 | 22,860.00 | 1,578.00 | 4,734.00 | .00 | 18,126.00 | 79.29 |
| 5656 | Habitat for Humanity- Piedmont Reg | 2,500.00 | 2,500.00 | .00 | .00 | .00 | 2,500.00 | 100.00 |
| 5657 | Community Center Tax Refunds | 19,497.00 | 19,497.00 | .00 | .00 | .00 | 19,497.00 | 100.00 |
| 5671 | Lovingston Merchants Association | 5,000.00 | 5,000.00 | .00 | 1,250.00 | .00 | 3,750.00 | 75.00 |
| 5685 | TJ Planning District Commission | 22,340.00 | 22,340.00 | .00 | 5,585.00 | .00 | 16,755.00 | 75.00 |
| 5710 | Wild Rose Solar Project | 112,000.00 | 112,000.00 | .00 | .00 | .00 | 112,000.00 | 100.00 |
| | ***NON-DEPARTMENTAL*** | 2,125,561.00 | 2,128,061.00 | 107,025.50 | 313,893.62 | .00 | 1,814,167.38 | 85.24 |
| 91050 | ***CAPITAL OUTLAY*** | | | | | | | |
| 1004 | Battery Replacement-Eaton IT UPS | 30,000.00 | 30,000.00 | .00 | .00 | .00 | 30,000.00 | 100.00 |
| 7005 | McGinnis Bldg. Structural Repairs | 115,650.00 | 115,650.00 | .00 | .00 | .00 | 115,650.00 | 100.00 |
| 7006 | Compactor Replacement | 47,376.00 | 47,376.00 | 43,873.70 | 43,873.70 | .00 | 3,502.30 | 7.39 |
| 7010 | Economic Development Study | 100,000.00 | 100,000.00 | .00 | .00 | .00 | 100,000.00 | 100.00 |
| 7012 | Accessible Voting Systems | 55,200.00 | 55,200.00 | .00 | .00 | .00 | 55,200.00 | 100.00 |
| 7023 | Comprehensive Plan & Zoning Update | .00 | .00 | .00 | 5,380.54 | .00 | 5,380.54- | 100.00- |
| 7029 | BAI Munic.Software Server Replacmnt | 65,500.00 | 65,500.00 | .00 | .00 | .00 | 65,500.00 | 100.00 |
| 7031 | Mini Split Unit (Courthouse) | 10,000.00 | 10,000.00 | .00 | .00 | .00 | 10,000.00 | 100.00 |
| 7033 | Microwave Batteries DCPlant 4 Sites | .00 | .00 | 94,951.26 | 94,951.26 | .00 | 94,951.26- | 100.00- |
| 7034 | Replace ECC Raised Floor Tiles | 30,000.00 | 30,000.00 | .00 | .00 | .00 | 30,000.00 | 100.00 |
| 7036 | Replace ECC Furniture | 150,000.00 | 150,000.00 | 18,102.65 | 18,102.65 | .00 | 131,897.35 | 87.93 |
| 7071 | Cellbrite Software, Equipm,Training | .00 | .00 | .00 | 50,345.00 | .00 | 50,345.00- | 100.00- |
| 7072 | Repl Shrf Off Mobile Data Computers | 95,000.00 | 95,000.00 | .00 | .00 | .00 | 95,000.00 | 100.00 |
| 7073 | Sturt Park Development | 61,600.00 | 61,600.00 | .00 | .00 | .00 | 61,600.00 | 100.00 |
| 7075 | Water&Sewer Capacity Study-Larkin | 130,500.00 | 130,500.00 | .00 | .00 | .00 | 130,500.00 | 100.00 |
| 7076 | VDEM Generator Replacement Grant | .00 | .00 | 1,610.47 | 39,057.58 | .00 | 39,057.58- | 100.00- |

FUND #-100 General Fund Expenditures

| MAJOR ACCT# | DESCRIPTION | BUDGET AMOUNT | APPR. AMOUNT | CURRENT AMOUNT | Y-T-D AMOUNT | ENCUMBRANCE AMOUNT | UNENCUMBERED BALANCE | % REMAIN. |
|---|---|---|---|---|---|---|---|---|
| | ***CAPITAL OUTLAY*** | | | | | | | |
| 7078 | Sheriff Vehicles & Equipment | 236,000.00 | 236,000.00 | 61,075.26 | 75,469.80 | .00 | 160,530.20 | 68.02 |
| 7079 | Building Inspections Vehicle | 27,107.00 | 27,107.00 | .00 | 27,285.80 | .00 | 178.80- | .65- |
| 7082 | Skid Steer | 74,000.00 | 74,000.00 | 71,722.36 | 71,722.36 | .00 | 2,277.64 | 3.07 |
| 7085 | Emergency Services Vehicles | 885,309.00 | 885,309.00 | .00 | 157,277.91 | .00 | 728,031.09 | 82.23 |
| 7090 | County Facilities/Systems Study | 20,000.00 | 20,000.00 | .00 | .00 | .00 | 20,000.00 | 100.00 |
| 7098 | Asphalt Repair-Crthse & Conv Ctrs | .00 | .00 | 25,232.00 | 35,882.00 | .00 | 35,882.00- | 100.00- |
| 7100 | TAP-VDOT-Sidewalks | 212,248.00 | 212,248.00 | .00 | .00 | .00 | 212,248.00 | 100.00 |
| 7107 | Courthouse Network Switch Upgrade | 10,000.00 | 10,000.00 | .00 | .00 | .00 | 10,000.00 | 100.00 |
| 7120 | Lovingston Park Playground | 65,000.00 | 65,000.00 | .00 | .00 | .00 | 65,000.00 | 100.00 |
| 7130 | Parks & Recreation Master Plan | 30,000.00 | 30,000.00 | .00 | .00 | .00 | 30,000.00 | 100.00 |
| 7145 | Repave VBRRT Piney River Section | 30,000.00 | 30,000.00 | .00 | .00 | .00 | 30,000.00 | 100.00 |
| 7157 | Maintenance Carport | 23,000.00 | 23,000.00 | .00 | .00 | .00 | 23,000.00 | 100.00 |
| 7160 | Contingency Plan & Syst Secur Plan | 15,000.00 | 15,000.00 | .00 | .00 | .00 | 15,000.00 | 100.00 |
| 7170 | Animal Shelter Addition | 30,000.00 | 30,000.00 | .00 | .00 | .00 | 30,000.00 | 100.00 |
| 7175 | BRT Security Gates | 16,500.00 | 16,500.00 | .00 | .00 | .00 | 16,500.00 | 100.00 |
| 7177 | Larkin Property Purchase-683 acres | .00 | 8,925,000.00 | .00 | 21,952.75 | .00 | 8,903,047.25 | 99.75 |
| | ***CAPITAL OUTLAY*** | 2,564,990.00 | 11,489,990.00 | 316,567.70 | 641,301.35 | .00 | 10,848,688.65 | 94.41 |
| | NON-DEPARTMENTAL | 4,690,551.00 | 13,618,051.00 | 423,593.20 | 955,194.97 | .00 | 12,662,856.03 | 92.98 |
| 92000 | REVENUE REFUNDS SUSPENSE ACCOUNT | | | | | | | |
| 92010 | ***GENERAL FUND REFUNDS*** | | | | | | | |
| 9201 | Refunds | 25,000.00 | 25,000.00 | 1,175.68 | 2,718.97 | .00 | 22,281.03 | 89.12 |
| 9204 | Refunds (Proration) | 5,000.00 | 5,000.00 | .00 | 1,236.65 | .00 | 3,763.35 | 75.26 |
| 9215 | Refunds (Revenue Recovery) | 2,000.00 | 2,000.00 | 832.77- | 484.82 | .00 | 1,515.18 | 75.75 |
| | ***GENERAL FUND REFUNDS*** | 32,000.00 | 32,000.00 | 342.91 | 4,440.44 | .00 | 27,559.56 | 86.12 |
| | REVENUE REFUNDS SUSPENSE ACCOUNT | 32,000.00 | 32,000.00 | 342.91 | 4,440.44 | .00 | 27,559.56 | 86.12 |
| 93100 | ***TRANSFERS*** | | | | | | | |
| 9101 | Transfer to Reassessment Fund | 105,000.00 | 105,000.00 | 105,000.00 | 105,000.00 | .00 | .00 | .00 |
| 9110 | Transfer to Capital Fund | 984,683.00 | 984,683.00 | 984,683.00 | 984,683.00 | .00 | .00 | .00 |
| 9201 | Transfer to VPA Fund | 2,144,252.00 | 4,183,417.00 | 2,144,252.00 | 2,144,252.00 | .00 | 2,039,165.00 | 48.74 |
| 9202 | Transfer to School (Nursing Prog) | 164,935.00 | 164,935.00 | 164,935.00 | 164,935.00 | .00 | .00 | .00 |
| 9203 | Transfer to School Fund-Operations | 20,753,979.00 | 21,353,979.00 | 21,353,979.00 | 21,353,979.00 | .00 | .00 | .00 |
| 9204 | Transfer to Debt Service Fund | 3,325,284.00 | 3,325,284.00 | 3,325,284.00 | 3,325,284.00 | .00 | .00 | .00 |
| 9205 | Transfer to School(Buses) | 600,000.00 | .00 | .00 | .00 | .00 | .00 | .00 |
| | ***TRANSFERS*** | 28,078,133.00 | 30,117,298.00 | 28,078,133.00 | 28,078,133.00 | .00 | 2,039,165.00 | 6.77 |
| | ***TRANSFERS*** | 28,078,133.00 | 30,117,298.00 | 28,078,133.00 | 28,078,133.00 | .00 | 2,039,165.00 | 6.77 |
| 94000 | CAPITAL PROJECTS | | | | | | | |
| 94100 | ***LIBRARY EXPANSION*** | | | | | | | |
| 94200 | ***COUNTY OFFICE BUILDING*** | | | | | | | |
| 95100 | ***LARKIN PROPERTY BAN*** | | | | | | | |
| 99900 | ***CONTINGENCY FUND*** | | | | | | | |

EXPENDITURE SUMMARY

--DETAIL-- 7/01/2026 - 9/30/2026 --DETAIL--

FUND #-100 General Fund Expenditures

| MAJOR ACCT# | DESCRIPTION | BUDGET AMOUNT | APPR. AMOUNT | CURRENT AMOUNT | Y-T-D AMOUNT | ENCUMBRANCE AMOUNT | UNENCUMBERED BALANCE | % REMAIN. |
|---|---|---|---|---|---|---|---|---|
| 999000 | ***CONTINGENCY*** | | | | | | | |
| 9901 | Contingency Reserve (Recurring) | 1,104,698.00 | 1,044,910.00 | .00 | .00 | .00 | 1,044,910.00 | 100.00 |
| 9905 | Contingency Reserve (Non-recurring) | 411,300.00 | 560,925.69 | .00 | .00 | .00 | 560,925.69 | 100.00 |
| | ***CONTINGENCY*** | 1,515,998.00 | 1,605,835.69 | .00 | .00 | .00 | 1,605,835.69 | 100.00 |
| | ***CONTINGENCY*** | 1,515,998.00 | 1,605,835.69 | .00 | .00 | .00 | 1,605,835.69 | 100.00 |
| | --FUND TOTAL-- | 55,916,516.01 | 65,021,962.27 | 29,823,134.45 | 34,501,130.17 | .00 | 30,520,832.10 | 46.93 |