

## FY27 INTRODUCED GENERAL FUND EXPENDITURE SYNOPSIS 3-10-26

Expenditure by Dept.	FY25-26	FY26-27	Increase/Decrease	% Change
	Amended Budget	Proposed Budget		
	As of February 2026	As of February 2026		
Board of Supervisors	\$206,574.00	\$239,810.00	\$33,236.00	16.09%
County Administrator	\$407,942.00	\$406,537.00	-\$1,405.00	-0.34%
County Attorney	\$100,000.00	\$100,000.00	\$0.00	0.00%
Commissioner Of The Revenue	\$354,666.00	\$360,250.00	\$5,584.00	1.57%
Reassessment	\$161,373.00	\$0.00	-\$161,373.00	-100.00%
Board of Equalization	\$3,768.00	\$0.00	-\$3,768.00	100.00%
Treasurer	\$416,862.00	\$437,292.00	\$20,430.00	4.90%
Finance & Accounting	\$421,626.00	\$420,690.00	-\$936.00	-0.22%
Technology	\$447,285.00	\$451,866.00	\$4,581.00	1.02%
Land Use Panel	\$5,600.00	\$4,845.00	-\$755.00	-13.48%
Board of Elections	\$72,745.00	\$75,470.00	\$2,725.00	3.75%
Registrar	\$328,310.00	\$303,136.00	-\$25,174.00	-7.67%
Circuit Court	\$116,989.00	\$117,315.00	\$326.00	0.28%
General District Court	\$6,829.00	\$7,029.00	\$200.00	2.93%
Magistrate	\$175.00	\$175.00	\$0.00	0.00%
Nelson Court Services VJCCA	\$65,566.00	\$65,566.00	\$0.00	0.00%
J & D District Court	\$6,824.00	\$6,824.00	\$0.00	0.00%
Clerk of Circuit Court	\$503,963.00	\$485,361.00	-\$18,602.00	-3.69%
Adult Recovery Court	\$192,000.00	\$192,000.00	\$0.00	0.00%
Commonwealth Attorney	\$761,385.00	\$737,438.00	-\$23,947.00	-3.15%
Sheriff	\$3,259,586.00	\$3,166,150.00	-\$93,436.00	-2.87%
Emergency Services	\$749,426.00	\$735,944.00	-\$13,482.00	-1.80%
Emergency Services Council	\$780,383.00	\$688,510.00	-\$91,873.00	-11.77%
E-911 Program	\$732,716.00	\$754,026.00	\$21,310.00	2.91%
Forest Fire Service	\$20,986.00	\$20,986.00	\$0.00	0.00%
Paid EMS	\$1,736,520.00	\$1,860,178.00	\$123,658.00	7.12%
Regional Jail	\$1,793,301.00	\$2,058,060.00	\$264,759.00	14.76%
Building Inspector	\$434,123.00	\$433,366.00	-\$757.00	-0.17%
Animal Control	\$380,344.00	\$382,996.00	\$2,652.00	0.70%
Medical Examiner	\$160.00	\$160.00	\$0.00	0.00%
Waste Management	\$1,509,558.00	\$1,568,868.00	\$59,310.00	3.93%
Buildings and Grounds	\$1,039,482.00	\$1,059,717.00	\$20,235.00	1.95%
Motor Pool	\$257,000.00	\$257,000.00	\$0.00	0.00%
Local Health Department	\$375,519.00	\$400,138.00	\$24,619.00	6.56%
Mental Health - Region Ten	\$150,000.00	\$216,479.00	\$66,479.00	44.32%
At Risk Youths & Families (CSA)	\$2,038,437.00	\$2,039,165.00	\$728.00	0.04%
PVCC	\$2,124.00	\$2,004.00	-\$120.00	-5.65%
Parks and Recreation	\$484,905.00	\$551,927.00	\$67,022.00	13.82%
Planning	\$244,906.00	\$254,627.00	\$9,721.00	3.97%
Tourism & Economic Development	\$654,982.00	\$581,357.00	-\$73,625.00	-11.24%
Economic Development	\$0.00	\$0.00	\$0.00	0.00%
Soil & Water Conservation Board	\$36,142.00	\$37,226.00	\$1,084.00	3.00%
Litter Control	\$10,364.00	\$0.00	-\$10,364.00	-100.00%
VPI & SU Extension Service	\$63,844.00	\$67,544.00	\$3,700.00	5.80%
Worker's Compensation Premium Increase	\$7,311.00	\$6,105.00	-\$1,206.00	100.00%
Employee Salary Adjustment & Benefits	\$135,241.00	\$431,780.00	\$296,539.00	219.27%
ARPA Revenue Replacement Balance	\$128,138.00	\$128,138.00	\$0.00	0.00%
Non-Departmental	\$1,360,506.00	\$1,551,588.00	\$191,082.00	14.04%
Capital Outlay	\$2,880,727.00	\$2,676,290.00	-\$204,437.00	-7.10%
General Fund Refunds	\$32,000.00	\$32,000.00	\$0.00	0.00%
Transfers to Other Funds	\$26,120,368.00	\$25,658,385.00	-\$461,983.00	-1.77%
Contingency from recurring revenue	\$26,469.00	\$4,121,977.00	\$4,095,508.00	100.00%
Contingency from non-recurring revenue	\$408,092.00	\$300,000.00	-\$108,092.00	100.00%
<b>TOTAL EXPENDITURE BUDGET</b>	<b>\$52,434,142.00</b>	<b>\$56,454,295.00</b>	<b>\$4,020,153.00</b>	<b>7.67%</b>



## FY27 INTRODUCED GENERAL FUND REVENUE SYNOPSIS 3-10-26

Revenues	FY25-26	FY26-27	Increase/Decrease	% Change
	Amended Budget	Proposed Budget		
	As of February 2026	As of February 2026		
Real Estate Taxes	\$21,211,138.00	\$24,733,115.00	\$3,521,977.00	16.60%
Public Service Tax	\$1,058,861.00	\$1,246,446.00	\$187,585.00	17.72%
Personal Property Taxes	\$6,201,403.00	\$6,489,001.00	\$287,598.00	4.64%
Machinery and Tools Tax	\$75,000.00	\$75,000.00	\$0.00	0.00%
Late Tax Penalty	\$225,910.00	\$262,056.00	\$36,146.00	16.00%
Late Tax Interest	\$162,000.00	\$187,920.00	\$25,920.00	16.00%
Local Sales & Use Taxes	\$2,328,792.00	\$2,513,279.00	\$184,487.00	7.92%
Utility Taxes	\$556,378.00	\$530,754.00	-\$25,624.00	-4.61%
Business Licenses	\$54,000.00	\$54,000.00	\$0.00	0.00%
Utility Franchise Tax	\$80,000.00	\$80,000.00	\$0.00	0.00%
Motor Vehicle Licenses	\$740,090.00	\$740,090.00	\$0.00	0.00%
Bank Franchise Tax	\$109,728.00	\$109,728.00	\$0.00	0.00%
Recordation Taxes	\$365,000.00	\$380,000.00	\$15,000.00	4.11%
Transient Lodging Tax	\$2,587,193.00	\$2,722,813.00	\$135,620.00	5.24%
Meals Tax	\$1,592,798.00	\$1,621,560.00	\$28,762.00	1.81%
Dog Licenses	\$13,200.00	\$11,675.00	-\$1,525.00	-11.55%
Permit Fees	\$430,600.00	\$466,520.00	\$35,920.00	8.34%
Court Fines & Forfeitures	\$430,905.00	\$365,374.00	-\$65,531.00	-15.21%
Interest on Investments	\$1,100,000.00	\$1,276,000.00	\$176,000.00	16.00%
Rental Income & Sale of Property	\$4,150.00	\$4,186.00	\$36.00	0.00%
Court Costs	\$26,030.00	\$32,726.00	\$6,696.00	25.72%
Commonwealth Attorney Fees	\$2,200.00	\$2,200.00	\$0.00	0.00%
Landfill Fees	\$222,000.00	\$228,827.00	\$6,827.00	3.08%
Recreation Fees	\$56,244.00	\$108,320.00	\$52,076.00	92.59%
Sale of Literature	\$101.00	\$101.00	\$0.00	0.00%
Expenditure Refunds	\$62,801.00	\$5,100.00	-\$57,701.00	-91.88%
Miscellaneous	\$210,312.00	\$67,977.00	-\$65,896.00	-67.68%
Recovered Costs	\$1,157,920.00	\$1,143,521.00	-\$14,399.00	-1.24%
<b>Total Local Sources Budget</b>	<b>\$41,064,754.00</b>	<b>\$45,458,289.00</b>	<b>\$4,393,535.00</b>	<b>10.70%</b>
Non-Categorical State Aid	\$493,400.00	\$467,690.00	-\$25,710.00	-5.21%
Shared Expenses State Comp. Board	\$2,370,392.00	\$2,373,785.00	\$3,393.00	0.14%
Public Assistance & CSA	\$2,077,725.00	\$2,042,761.00	-\$34,964.00	-1.68%
Other Categorical Aid	\$288,060.00	\$488,881.00	\$200,821.00	69.71%
<b>Total Commonwealth Budget</b>	<b>\$5,229,577.00</b>	<b>\$5,373,116.00</b>	<b>\$143,539.00</b>	<b>2.74%</b>
Payment In lieu of Taxes	\$0.00	\$0.00	\$0.00	0.00%
Categorical Aid Federal	\$1,405,103.00	\$1,272,003.00	-\$133,100.00	-9.47%
<b>Total Federal Budget</b>	<b>\$1,405,103.00</b>	<b>\$1,272,003.00</b>	<b>-\$133,100.00</b>	<b>-9.47%</b>
Non-Revenue Receipts	\$0.00	\$0.00	\$0.00	0.00%
Bond Proceeds	\$0.00	\$0.00	\$0.00	0.00%
Transfers From Other Funds	\$0.00	\$0.00	\$0.00	0.00%
<b>Total Other Financing Sources Budget</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Prior Year Balances Budget</b>	<b>\$4,734,712.00</b>	<b>\$4,350,888.00</b>	<b>-\$383,824.00</b>	<b>-8.11%</b>
<b>TOTAL REVENUE BUDGET</b>	<b>\$52,434,146.00</b>	<b>\$56,454,295.00</b>	<b>\$4,020,149.00</b>	<b>7.67%</b>