

Account:	General Fund Expenditures: Draft Amended Budget through 2/28/26	FY26 Amended Budget	FY26 Projected	FY27 Requested	%	FY27 Changes Staff	FY27 Changes BOS	Revised FY27	FY26 to FY27 Change	% Chg
11010	Supervisors	\$206,574	\$226,812	\$239,810	16.1%			\$239,810	\$33,236	16.1%
12010	County Admin.	\$407,942	\$408,065	\$406,537	-0.3%			\$406,537	-\$1,405	-0.3%
12040	County Attorney	\$100,000	\$100,481	\$100,000	0.0%			\$100,000	\$0	0.0%
12090	Comm. of Revenue	\$354,666	\$350,659	\$360,250	1.6%			\$360,250	\$5,584	1.6%
12100	Reassessment	\$161,373	\$161,373	\$0	-100.0%			\$0	-\$161,373	-100.0%
12110	Board of Equalization	\$3,768	\$3,768	\$0	100.0%			\$0	-\$3,768	100.0%
12130	Treasurer	\$416,862	\$434,312	\$437,292	4.9%			\$437,292	\$20,430	4.9%
12150	Finance	\$421,626	\$417,144	\$420,690	-0.2%			\$420,690	-\$936	-0.2%
12180	Technology	\$447,285	\$444,804	\$451,866	1.0%			\$451,866	\$4,581	1.0%
12240	Land Use Panel	\$5,600	\$1,077	\$4,845	-13.5%			\$4,845	-\$755	-13.5%
13010	Board of Elections	\$72,745	\$112,475	\$75,470	3.7%			\$75,470	\$2,725	3.7%
13020	Registrar	\$328,310	\$328,042	\$303,136	-7.7%			\$303,136	-\$25,174	-7.7%
21000	Courts (all) Including CSU, Magistrate, Recovery Court	\$892,346	\$822,255	\$874,270	-2.0%			\$874,270	-\$18,076	-2.0%
22010	Commonwealth Attorney	\$761,385	\$746,353	\$737,438	-3.1%			\$737,438	-\$23,947	-3.1%
31020	Sheriff	\$3,259,586	\$3,231,753	\$3,166,150	-2.9%			\$3,166,150	-\$93,436	-2.9%
32010	Public Safety & Emergency Services (Dispatch)	\$749,426	\$724,282	\$735,944	-1.8%			\$735,944	-\$13,482	-1.8%
32020	Emergency Services Council	\$780,383	\$780,502	\$688,510	-11.8%			\$688,510	-\$91,873	-11.8%
32030	E911 Program	\$732,716	\$729,466	\$754,026	2.9%			\$754,026	\$21,310	2.9%
32040	Forest Fire Service	\$20,986	\$20,095	\$20,986	0.0%			\$20,986	\$0	0.0%
32060	Paid EMS	\$1,736,520	\$1,726,220	\$1,860,178	7.1%			\$1,860,178	\$123,658	7.1%
33010	Regional Jail & Food Supplies	\$1,793,301	\$1,793,302	\$2,058,060	14.8%			\$2,058,060	\$264,759	14.8%
34010	Building Inspections	\$434,123	\$434,153	\$433,366	-0.2%			\$433,366	-\$757	-0.2%
35010	Animal Control	\$380,344	\$413,898	\$382,996	0.7%			\$382,996	\$2,652	0.7%
35030	Medical Examiner	\$160	\$160	\$160	0.0%			\$160	\$0	0.0%
42030	Waste Management	\$1,509,558	\$1,502,353	\$1,568,868	3.9%			\$1,568,868	\$59,310	3.9%
43020	Building & Grounds	\$1,039,482	\$1,028,774	\$1,059,717	1.9%			\$1,059,717	\$20,235	1.9%
43040	Motor Pool	\$257,000	\$255,815	\$257,000	0.0%			\$257,000	\$0	0.0%
53600	At Risk Youth & Families (CSA)	\$2,038,437	\$2,035,251	\$2,039,165	0.0%			\$2,039,165	\$728	0.0%
71020	Parks & Recreation	\$484,905	\$368,614	\$551,927	13.8%			\$551,927	\$67,022	13.8%
81010	Planning & Zoning	\$244,906	\$243,724	\$254,627	4.0%			\$254,627	\$9,721	4.0%
81020	Tourism & Economic Development	\$654,982	\$705,122	\$581,357	-11.2%			\$581,357	-\$73,625	-11.2%
81050	Economic Development	\$0	\$0	\$0	0.0%			\$0	\$0	0.0%
82050	Anti-Litter Grant	\$10,364	\$10,364	\$0	-100.0%			\$0	-\$10,364	-100.0%
83010	Extension Service	\$63,844	\$63,444	\$67,544	5.8%			\$67,544	\$3,700	5.8%
92010	Refunds	\$32,000	\$32,000	\$32,000	0.0%			\$32,000	\$0	0.0%
91030-5616	Employee Salary Adjustment/Benefit Cost	\$135,241	\$94,564	\$431,780	219.3%			\$431,780	\$296,539	219.3%
91030-5615	Worker's Comp Premium Increase	\$7,311	\$5,388	\$6,105	100.0%			\$6,105	-\$1,206	100.0%
93100.9201	Transfer to Social Services (excludes CSA)	\$2,111,235	\$2,111,235	\$2,144,252	1.6%			\$2,144,252	\$33,017	1.6%
93100.9204	Transfer to Debt Service	\$3,325,284	\$3,325,284	\$3,325,284	0.0%			\$3,325,284	\$0	0.0%
93100.9207	Transfer for Piney River W & S	\$0	\$0	\$0	100.0%			\$0	\$0	#DIV/0!
93100.9101	Transfer to Reassessment Fund*	\$0	\$0	\$105,000	-100.0%			\$105,000	\$105,000	#DIV/0!
	Subtotal Departmental Operations	\$26,382,576	\$26,193,383	\$26,936,606	2.1%	\$0	\$0	\$26,936,606	\$554,030	2.1%
	Comparisons to FY26 Projected Budget		-\$189,193	\$743,223						

	<u>Agency Requests</u>	FY26 Amended Budget	FY26 Projected	FY27 Requested	%	Staff Changes	BOS Changes	FY27 Revised	FY26 to FY27 Change	%
51010	Health Department	\$375,519	\$375,519	\$400,138	6.6%			\$400,138	\$24,619	6.6%
52010	Region Ten	\$150,000	\$150,000	\$216,479	44.3%			\$216,479	\$66,479	44.3%
64010	PVCC	\$2,124	\$2,124	\$2,004	-5.6%			\$2,004	-\$120	-5.6%
82030	T.J. Soil & Water Conservation Board	\$36,142	\$36,142	\$37,226	3.0%			\$37,226	\$1,084	3.0%
91030.5619	ARPA Revenue Replacement Balance after HS Roof	\$128,138	\$0	\$128,138	0.0%			\$128,138	\$0	0.0%
91030	Non-Departmental Expenditures 91030	\$1,360,506	\$1,183,086	\$1,569,427	15.4%		-\$17,839.00	\$1,551,588	\$191,082	14.0%
	Subtotal Agency and Non-Departmental	\$2,052,429	\$1,746,871	\$2,353,412	14.7%	\$0	-\$17,839	\$2,335,573	\$283,144	13.8%
	<u>Capital Outlay & Non-Recurring Expense</u>	FY26 Amended Budget	FY26 Projected	FY27 Requested	%	Staff Changes	BOS Changes	FY27 Revised	FY26 to FY27 Change	%
91050.1001	Marathon 40 YD Compaction Container (2)	\$30,700	\$39,952	\$0	100.0%			\$0	-\$30,700	-100.0%
91050.1004	Battery Replacement-Eaton IT UPS	\$0	\$0	\$30,000	100.0%			\$30,000	\$30,000	100.0%
91050.2001	Short Term Rental Software System	\$40,000	\$29,500	\$0	100.0%			\$0	-\$40,000	-100.0%
91050.2002	Add Radio Tower Site-Southern Nelson	\$0	\$0	\$1,659,074	100.0%	-\$1,659,074		\$0	\$0	100.0%
91050.7005	McGinnis Building Structural Repairs	\$0	\$0	\$115,650	100.0%			\$115,650	\$115,650	100.0%
91050.7006	Compactor Replacement	\$43,000	\$43,000	\$47,376	100.0%			\$47,376	\$4,376	10.2%
91050.7010	Economic Development Study	\$0	\$0	\$100,000	-100.0%			\$100,000	\$100,000	100.0%
91050.7012	Accessible Voting Systems	\$0	\$0	\$55,200	-100.0%			\$55,200	\$55,200	100.0%
91050.7015	Fire Control Panel in Courthouse	\$30,000	\$30,000	\$0	100.0%			\$0	-\$30,000	-100.0%
91050.7017	Transfer Station Tipping Floor	\$234,592	\$234,592	\$0	-100.0%			\$0	-\$234,592	-100.0%
91050.7023	Comprehensive Plan & Zoning/Subdivision Update	\$78,384	\$78,384	\$0	-100.0%			\$0	-\$78,384	-100.0%
91050.7026	Full Telephone System Upgrade	\$162,000	\$140,000	\$0	100.0%			\$0	-\$162,000	-100.0%
91050.7029	BAI Municipal Software Server Replacement	\$0	\$0	\$65,500	100.0%			\$65,500	\$65,500	100.0%
91050.7031	Mini Split Unit (Courthouse)	\$0	\$0	\$10,000	100.0%			\$10,000	\$10,000	100.0%
91050.7033	Microwave Batteries DC Plant	\$98,850	\$96,000	\$0	-100.0%			\$0	-\$98,850	-100.0%
91050.7034	Replace ECC Raised Floor Tiles	\$0	\$0	\$30,000	-100.0%			\$30,000	\$30,000	100.0%
91050.7036	Replace ECC Furniture	\$0	\$0	\$150,000	-100.0%			\$150,000	\$150,000	100.0%
91050.7050	Phone System Configuration (Federal Standards)	\$10,000	\$0	\$0	100.0%			\$0	-\$10,000	-100.0%
91050.7060	Wireless Internet Access Point Replacement/Expansion	\$26,100	\$26,100	\$0	100.0%			\$0	-\$26,100	-100.0%
91050.7072	Replace Sheriff's Office Mobile Data Computers	\$0	\$0	\$95,000	100.0%			\$95,000	\$95,000	100.0%
91050.7073	Sturt Park Development (Moved from Non-Dep)	\$61,600	\$0	\$61,600	0.0%			\$61,600	\$0	0.0%
91050.7075	Water & Sewer Capacity Study - Larkin	\$0	\$33,426	\$130,500	-100.0%			\$130,500	\$130,500	100.0%
91050.7077	Radio System Upgrade to Trunked	\$0	\$0	\$4,583,014	-100.0%	-\$4,583,014		\$0	\$0	100.0%
91050.7078	Sheriff Vehicles & Equipment	\$260,484	\$260,484	\$262,000	0.6%			\$262,000	\$1,516	0.6%
91050.7079	Building Inspections Vehicle	\$0	\$0	\$27,107	100.0%			\$27,107	\$27,107	100.0%
91050.7080	1 Motor Pool Vehicle	\$40,000	\$27,107	\$0	-100.0%			\$0	-\$40,000	-100.0%
91050.7082	Skid Steer (Transfer Station)	\$0	\$0	\$74,000	100.0%			\$74,000	\$74,000	100.0%
91050.7084	ECC First Response Vehicle	\$61,339	\$11,821	\$0	100.0%			\$0	-\$61,339	-100.0%
91050.7085	Emergency Vehicles	\$609,125	\$609,125	\$885,309	45.3%			\$885,309	\$276,184	45.3%

91050.7090	County Facilities/Systems Study	\$0	\$0	\$75,000	100.0%			\$75,000		100.0%
91050.7093	Radio Improvements Wintergreen	\$196,000	\$196,000	\$0	-100.0%			\$0	-\$196,000	-100.0%
91050.7097	Heritage Center Water System Repair	\$0	\$1,744	\$0	-100.0%			\$0		100.0%
91050.7098	Asphalt Repair at Courthouse and Collection Sites	\$86,000	\$71,007	\$0	100.0%			\$0	-\$86,000	-100.0%
91050.7100	TAP-VDOT Sidewalks Local Match	\$212,248	\$75,600	\$212,248	0.0%			\$212,248	\$0	0.0%
91050.7106	Metasys Building Automation HVAC System Upgrade	\$17,600	\$15,611	\$0	100.0%			\$0	-\$17,600	-100.0%
91050.7107	Courthouse Network Switch Upgrade	\$30,000	\$29,150	\$10,000	100.0%			\$10,000	-\$20,000	-66.7%
91050.7108	Remote Site Network Switch Replacement	\$32,500	\$33,300	\$0	100.0%			\$0	-\$32,500	-100.0%
91050.7115	Fire and Rescue Pager Replacement	\$75,000	\$75,000	\$0	100.0%			\$0	-\$75,000	-100.0%
91050.7120	Lovington Park Playground	\$0	\$0	\$65,000	100.0%			\$65,000	\$65,000	100.0%
91050.7125	Financial Policies	\$31,200	\$31,200	\$0	-100.0%			\$0	-\$31,200	-100.0%
91050.7135	Phone System Trunk Configuration	\$7,800	\$0	\$0	-100.0%			\$0	-\$7,800	-100.0%
	Capital Outlay & Non-Recurring Expense	FY26 Amended Budget	FY26 Projected	FY27 Requested	%	Staff Changes	BOS Changes	FY27 Revised	FY26 to FY27 Change	%
91050.7145	Repave VBRRT Piney River Section	\$0	\$0	\$60,000	100.0%			\$60,000	\$60,000	100.0%
91050.7155	JCI Support for Migration to New Security System Server	\$11,000	\$11,000	\$0	-100.0%			\$0	-\$11,000	-100.0%
91050.7156	IT Network Server Replacement	\$0	\$5,444	\$0	100.0%			\$0	\$0	100.0%
91050.7157	Maintenance Carport	\$0	\$0	\$23,000	100.0%			\$23,000	\$23,000	100.0%
91050.7160	Contingency and Systems Security Plan (Local Election Security)	\$15,000	\$0	\$15,000	0.0%			\$15,000	\$0	0.0%
91050.7164	Circuit Court A/V Replacement	\$12,000	\$12,000	\$0	-100.0%			\$0	-\$12,000	-100.0%
91050.7165	CAD & RMS Server Replacement	\$60,000	\$59,167	\$0	-100.0%			\$0	-\$60,000	-100.0%
91050.7166	IT Microwave Network Upgrade	\$151,477	\$151,477	\$0	-100.0%			\$0	-\$151,477	-100.0%
91050.7170	Animal Shelter Addition (12x12 Office Space)	\$0	\$0	\$30,000	100.0%			\$30,000	\$30,000	100.0%
91050.7173	Animal Shelter Repairs/Upgrades (Drain/Kennels/Floor)	\$156,729	\$156,729	\$0	-100.0%			\$0	-\$156,729	-100.0%
91050.7175	Security Gates at Blue Ridge Tunnel Trail	\$0	\$0	\$46,800	100.0%			\$46,800	\$46,800	100.0%
	Subtotal Capital Outlay	\$2,880,728	\$2,583,921	\$8,918,378	209.6%	-\$6,242,088	\$0	\$2,676,290	-\$279,438	-7.1%
	Comparisons to FY26 Projected Budget		-\$296,808	\$6,334,458						
	<u>Capital Projects</u>	FY26 Amended Budget	FY26 Projected	FY27 Requested	%	Staff Changes	BOS Changes	FY27 Revised	FY26 to FY27 Change	%
94200.3140	County Office Building - DSS, BI/P&Z	\$0	\$0	\$0					\$0	0.0%
	Subtotal Capital Projects	\$0	\$0	\$0	0.0%			\$0	\$0	100.0%
	Comparisons to FY26 Projected Budget	\$0	\$0	\$0				\$0		
	General Fund Contingency									
999000.9901	General Fund Contingency from recurring revenue	\$26,469	\$26,469	\$4,121,977	15472.8%			\$4,121,977	\$4,095,508	15472.8%
999000.9905	General Fund Contingency (non-recurring revenue)	\$408,092	\$204,046	\$300,000	-26.5%			\$300,000	-\$108,092	-26.5%
	Subtotal Contingencies	\$434,561	\$230,515	\$4,421,977	917.6%	\$0	\$0	\$4,421,977	\$3,987,416	917.6%
	Comparisons to FY26 Projected Budget		-\$204,046	\$4,191,462						

	FY26 Amended Budget	FY26 Projected	FY27 Requested	%	Staff Changes	BOS Changes	FY27 Revised	FY26 to FY27 Change	%	
SUBTOTAL GENERAL FUND W/OUT SCHOOL FUND	\$31,750,294	\$30,754,689	\$42,630,373	34.3%			\$42,630,373	\$ 10,880,079	34.3%	
Comparisons to FY26 Projected Budget		-\$995,605	\$11,875,684				\$11,875,684			
Comparisons to FY26 Budget less Contingencies	\$31,315,733	\$30,524,174	\$38,208,396	22.0%			\$38,208,396	\$ 6,892,663	22.0%	
School Funding	FY26 Amended Budget	FY26 Projected	FY27 Requested	%	Staff Changes	BOS Changes	FY27 Revised	FY26 to FY27 Change	%	
93100.9202	Transfer to School Nursing	\$164,935	\$164,935	\$164,935	0.0%		\$164,935	\$0	0.0%	
93100.9203	Transfer to School Fund (Local only)	\$19,918,914	\$19,918,914	\$22,648,129	13.7%	-\$2,729,215	\$19,918,914	\$0	0.0%	
93100.9205	Transfer to School Capital (Buses)	\$600,000	\$600,000	\$0	0.0%		\$0	-\$600,000	0.0%	
	Transfer to School (Other)	\$0	\$0	\$0	0.0%		\$0	\$0	0.0%	
	SUBTOTAL SCHOOL FUNDING	\$20,683,849	\$20,683,849	\$22,813,064	10.3%	-\$2,729,215	\$20,083,849	-\$600,000	-2.9%	
	COMPARISONS TO FY26 PROJECTED BUDGET	#VALUE!	\$0	\$2,129,215			-\$600,000			
	TOTAL ALL FUNDING REQUESTS	\$52,434,143	\$51,438,538	\$65,443,437	24.8%	-\$8,971,303	-\$17,839	\$56,454,295	\$4,020,152	7.67%
	Comparisons to FY26 Budget		-\$995,605	\$13,009,294			\$5,015,757			
	Comparisons to FY26 Budget less Contingencies	\$52,434,143	\$51,438,538	\$65,443,437	25%		\$65,443,437	\$13,009,294	25%	
	TOTAL ESTIMATED EXPENDITURES		\$51,438,538	\$56,454,295						
	TOTAL ESTIMATED REVENUE		\$54,910,693	\$56,454,296						
	FUNDING EXCESS or (SHORTFALL) BASED ON REVISED BUDGET		\$3,472,155	\$0						

Non-Recurring Contingency:	\$300,000
Recurring Contingency:	\$4,121,977
Capital Outlay Total:	\$2,441,673

Projected FY26 Exp	\$51,438,538
Projected FY26 Rev	\$54,910,693
Difference FY26 Carryover	\$3,472,155
FY26 Amended Budget VS Projected Expenditures	\$995,605
FY26 Amended Budget VS Projected Revenues	\$2,476,547
Staff Adjustment	\$3
Total FY26 Carryover	\$3,472,155

Use of FY27 YE Balance (Expenditures)

Candy McGarry:
\$693,658 of Emergency Vehicles Cost in Capital Outlay is being covered by Fund Balance

\$2,441,673	Capital Outlay - FY26 Exp and Rev Carry-Over
\$300,000	NR Contingency - FY26 Balance Exp Carry-Over
\$730,482	Misc Carry forward Revenue & NR Costs
\$3,472,155	Total Use of Carryover
\$190,541	FT \$1,500 and PT \$500 Bonus
\$688,192	Portion of EMS Vehicles Cost from Fund Balance
\$878,733	
\$4,350,888	Total YE Balance (Revenues)

Candy McGarry:
\$693,658 in Fund Balance is covering part of EMS Vehicles in Capital Outlay and Balance is covered by Carry-Over from FY26

Candy McGarry:
100,000 LATCF Unused Funds
\$66,386 Opioid Fund Bal
\$112,000 in Solar Siting funds+\$128,138 ARPA Balance after NCHS Roof +\$111,710 Balance of Forest Sustainability Funds +\$212,248 Lovington TAP Grant Local Match.

LATCF Funds and ARPA Funds of \$228,138 have no spending restrictions - are revenue replacement funds.

Includes RE Tax at \$.57
Includes Current PPT at \$2.79 and PPT Relief at 39%
TOT Rate is 7% Effective July 1, 2024

FY27 Proposed Revenues

3/10/2026

Account:	Amended Budget & FY26 Projected as of 2/28/26	FY26 Amended Budget	FY26 Projected	FY27 Estimated	FY27 Difference Budget	% Chg	FY27 Difference Projected	% Chg
01101	Real Estate Tax - No Increase	\$21,211,138	\$21,211,138	\$21,211,138	\$0	0.00%	\$0	0.00%
01101	Real Estate Tax - 16% of 2026 TY Reassessment	\$0	\$22,743,094	\$24,733,115	\$3,521,977	16.60%	\$1,990,021	8.75%
01102	Public Service Tax	\$1,058,861	\$1,246,446	\$1,246,446	\$187,585	17.7%	\$0	0.00%
01103	Personal Property Tax & Mobile Home Tax	\$6,201,403	\$6,381,347	\$6,489,001	\$287,598	4.6%	\$107,654	1.69%
01104	Machinery & Tools Tax	\$75,000	\$75,000	\$75,000	\$0	0.0%	\$0	0.00%
01106	Late Tax Penalty - 10%	\$225,910	\$226,378	\$262,056	\$36,146	16.0%	\$35,678	15.76%
01107	Late Tax Interest - 10%	\$162,000	\$172,936	\$187,920	\$25,920	16.0%	\$14,984	8.66%
01201	Local Sales & Use Tax	\$2,328,792	\$2,513,279	\$2,513,279	\$184,487	7.9%	\$0	0.00%
01202	Electric Consumer Utility Tax	\$556,378	\$517,809	\$530,754	(\$25,624)	-4.6%	\$12,945	2.50%
01203	Business Licenses	\$54,000	\$54,000	\$54,000	\$0	0.0%	\$0	0.00%
01204.0025	Electric Consumption Tax	\$65,000	\$65,000	\$65,000	\$0	0.0%	\$0	0.00%
01204.0030	Telecommunication Gross Receipts Tax	\$15,000	\$15,000	\$15,000	\$0	0.0%	\$0	0.00%
01205	Motor Vehicle License	\$740,090	\$740,090	\$740,090	\$0	0.0%	\$0	0.00%
01206	Bank Franchise Tax	\$109,728	\$109,728	\$109,728	\$0	0.0%	\$0	0.00%
01207	Recordation Tax	\$365,000	\$412,073	\$380,000	\$15,000	4.1%	(\$32,073)	-7.78%
01208.0001	Transient Lodging Tax	\$2,587,193	\$2,722,813	\$2,722,813	\$135,620	5.2%	\$0	0.00%
01208.0002	Meals Tax	\$1,592,798	\$1,621,560	\$1,621,560	\$28,762	1.8%	\$0	0.00%
01301	Dog Licenses	\$13,200	\$12,176	\$11,675	(\$1,525)	-11.6%	(\$501)	-4.11%
01303.0001	Dog Pound Fees	\$3,300	\$1,820	\$1,820	(\$1,480)	-44.8%	\$0	0.00%
01303.0004	Land Use Application Fees	\$12,500	\$17,963	\$47,500	\$35,000	280.0%	\$29,537	164.43%
01303.0006	Transfer Fees	\$1,200	\$1,200	\$1,200	\$0	0.0%	\$0	0.00%
01303.0007	Subdivision Fees	\$11,000	\$9,200	\$11,000	\$0	0.0%	\$1,800	19.57%
01303.0008	Building Permits	\$365,000	\$365,000	\$365,000	\$0	0.0%	\$0	0.00%
01303.0009	Building Inspection Fees & Fines	\$16,000	\$16,000	\$16,000	\$0	0.0%	\$0	0.00%
01303.0010	Zoning Permits and Fees	\$11,500	\$11,100	\$11,400	(\$100)	-0.9%	\$300	2.70%
01303.0011	Well/Septic Fees	\$0	\$0	\$0	\$0	#DIV/0!	\$0	0.00%
01303.0013	Land Disturbing Permits	\$10,000	\$10,000	\$10,000	\$0	0.0%	\$0	0.00%
01303.0015	Levy Fees		\$2,588	\$2,500	\$2,500	100.0%	(\$88)	-3.40%
01303.0019	Tourism Sales	\$100	\$100	\$100	\$0	0.0%	\$0	0.00%
01401.0001	Court Fines	\$334,464	\$250,000	\$264,000	(\$70,464)	-21.1%	\$14,000	5.60%
01401.0002	E-Ticket Fees	\$8,291	\$9,801	\$9,801	\$1,510	18.2%	\$0	0.00%
01401.0234	Jail Admission Fees	\$1,750	\$1,750	\$1,750	\$0	0.0%	\$0	0.00%

FY27 Proposed Revenues

3/10/2026

Account:	Amended Budget & FY26 Projected as of 2/28/26	FY26 Amended Budget	FY26 Projected	FY27 Estimated	FY27 Difference Budget	% Chg	FY27 Difference Projected	% Chg
01401.0244	Courthouse Security Fees	\$77,000	\$77,000	\$77,000	\$0	0.0%	\$0	0.00%
01401.0250	Courthouse Construction Fees (new)	\$9,400	\$12,823	\$12,823	\$3,423	36.4%	\$0	0.00%
01501.0001	Interest on Investments	\$1,100,000	\$1,188,000	\$1,276,000	\$176,000	16.0%	\$88,000	7.41%
01502.0002	Lease/Rent Devils Knob Tower	\$4,150	\$3,850	\$4,186	\$36	0.0%	\$336	8.73%
01502.005	Sale of Sheriff's Vehicles		\$3,000	\$0	\$0	0.0%	(\$3,000)	-100.00%
01502.0007	Sale of Salvage & Surplus	\$0	\$0	\$0	\$0	0.0%	\$0	0.00%
01502.0008	Sale of General Property	\$0	\$0	\$0	\$0	0.0%	\$0	0.00%
01502.0009	Real Estate Tax Sale Proceeds		\$55,844	\$0	\$0	100.0%	(\$55,844)	-100.00%
01601.0003	Sheriff's Fees	\$12,500	\$16,513	\$16,513	\$4,013	32.1%	\$0	0.00%
01601.0004	Law Library Fees	\$2,500	\$3,356	\$3,356	\$856	34.2%	\$0	0.00%
01601.0006	Courthouse Maintenance Fees	\$6,000	\$7,827	\$7,827	\$1,827	30.5%	\$0	0.00%
01601.0007	Document Reproduction Fees (Circuit)	\$3,500	\$3,500	\$3,500	\$0	0.0%	\$0	0.00%
01601.0008	Excess Clerk Fees paid to State	\$30	\$30	\$30	\$0	0.0%	\$0	0.00%
01601.0009	Court Appointed Attorney Fees	\$1,000	\$1,000	\$1,000	\$0	0.0%	\$0	0.00%
01601.0010	Fingerprint/Report Fees	\$250	\$250	\$250	\$0	0.0%	\$0	0.00%
01601.0011	Cost of Postage Circuit Court	\$250	\$250	\$250	\$0	100.0%	\$0	0.00%
01602.0001	Commonwealth Attorney Fees	\$2,200	\$2,200	\$2,200	\$0	0.0%	\$0	0.00%
01608.0002	Landfill Tipping Fees	\$222,000	\$244,088	\$228,827	\$6,827	3.1%	(\$15,261)	-6.25%
01613.0001	Recreation Fees	\$56,244	\$48,700	\$50,700	(\$5,544)	-9.9%	\$2,000	4.11%
01613.0003	Recreation Events Fees		\$2,125	\$0	\$0	-100.0%	(\$2,125)	-100.00%
01613.0004	After School Program Fees		\$0	\$57,620	\$57,620	100.0%	\$57,620	100.00%
01616.0001	Sale of Maps and Literature	\$101	\$307	\$101	\$0	0.0%	(\$206)	-67.10%
01803.0001	Expenditure Refunds	\$20,647	\$20,647	\$0	(\$20,647)	-100.0%	(\$20,647)	-100.00%
01803.0010/12	VPA/CSA Refunds	\$5,100	\$5,100	\$5,100	\$0	0.0%	\$0	0.00%
01803.0020	Overpayment to Health Department Refund	\$37,054	\$37,055	\$0	(\$37,054)	-100.0%	(\$37,055)	-100.00%
01899.0001	Election/Primary Filing Fees		\$1,200	\$0	\$0	0.0%	(\$1,200)	-100.00%
01899.0008	Opioid Abatement Settlement Funds	\$55,290	\$38,320	\$21,377	(\$33,913)	0.0%	(\$16,943)	-44.21%
01899.0009	Opioid Abatement Authority Grant -ACRJ Sublocade Pgm	\$22,062	\$22,062	\$0	(\$22,062)	0.0%	(\$22,062)	-100.00%
01899.0014	Check Return Fee	\$600	\$600	\$600	\$0	0.0%	\$0	0.00%
01899.0016	Administrative Fee (Delinquent coll)	\$27,500	\$27,500	\$27,500	\$0	0.0%	\$0	0.00%
01899.0017	Sheriff's Fundraising Account	\$20,295	\$20,296	\$0	(\$20,295)	-100.0%	(\$20,296)	-100.00%
01899.0018	Duplicate Bill Fee	\$500	\$500	\$500	\$0	0.0%	\$0	0.00%
01899.0020	Cover the Caboose	\$0	\$0	\$0	\$0	0.0%	\$0	0.00%

FY27 Proposed Revenues

3/10/2026

Account:	Amended Budget & FY26 Projected as of 2/28/26	FY26 Amended Budget	FY26 Projected	FY27 Estimated	FY27 Difference Budget	% Chg	FY27 Difference Projected	% Chg
01899.0030	Va Tourism Corporation Grant	\$66,000	\$86,000	\$0	(\$66,000)	-100.0%	(\$86,000)	-100.00%
01899.0035	Donations Animal Control	\$65	\$156	\$0	(\$65)	0.0%	(\$156)	-100.00%
01899.0040	Asset Forfeiture Non DCJS Sheriff		\$456	\$0	\$0	0.0%	(\$456)	0.00%
01899.0041	Asset Forfeiture Non DCJS CA	\$0	\$0	\$0	\$0	0.0%	\$0	0.00%
01899.0050	Wild Rose Solar Project	\$0	\$0	\$0	\$0	0.0%	\$0	0.00%
01899.0099	Miscellaneous	\$18,000	\$18,000	\$18,000	\$0	0.0%	\$0	0.00%
01901.0004	Recovered Costs - DSS	\$65,000	\$65,000	\$65,000	\$0	0.0%	\$0	0.00%
01901.0008	Colleen W/S Connection Fees	\$109,832	\$0	\$0	(\$109,832)	0.0%	\$0	100.00%
01901.0009	Wintergreen PD CAD Reimbursement	\$8,323	\$8,323	\$8,323	\$0	100.0%	\$0	0.00%
01901.0015	DMV Stop Fees	\$36,000	\$36,000	\$36,000	\$0	0.0%	\$0	0.00%
01901.0016	Reimbursement for Foster Care	\$3,500	\$3,500	\$3,500	\$0	0.0%	\$0	0.00%
01901.0026	EMS Revenue Recovery	\$844,000	\$1,005,098	\$1,005,098	\$161,098	19.1%	\$0	0.00%
01901.0030	Forest Service Cooperative Agreement	\$4,400	\$4,400	\$4,400	\$0	0.0%	\$0	0.00%
01901.0032	UVA-MOU Special Events	\$35,000	\$22,409	\$0	(\$35,000)	-100.0%	(\$22,409)	-100.00%
01901.0033	Bedford MOU Special Events Overtime	\$295	\$511	\$0	(\$295)	-100.0%	(\$511)	-100.00%
01901.0034	Seven Stars Festival MOU Sheriff's Overtime	\$26,370	\$26,370	\$0	(\$26,370)	-100.0%	(\$26,370)	-100.00%
01901.0040	FOIA Fees	\$1,200	\$1,200	\$1,200	\$0	0.0%	\$0	0.00%
01901.0050	Court Ordered Restitution	\$1,500	\$1,500	\$1,500	\$0	-100.0%	\$0	0.00%
01901.0060	TJPDC Reimbursement	\$4,000	\$4,000	\$0	(\$4,000)	0.0%	(\$4,000)	0.00%
01901.0065	Recycling	\$18,500	\$18,500	\$18,500	\$0	0.0%	\$0	0.00%
	TOTAL LOCAL REVENUE	\$41,064,754	\$43,470,617	\$45,458,289	\$4,393,535	10.70%	\$1,987,672	4.57%
	COMPARISON FY26 BUDGETED TO FY26 PROJECTED		\$2,405,863			5.86%		

FY27 Proposed Revenues

3/10/2026

Account:	Amended Budget & FY26 Projected as of 2/28/26	FY26 Amended Budget	FY26 Projected	FY27 Estimated	FY27 Difference Budget	% Chg	FY27 Difference Projected	% Chg
	STATE REVENUE	FY26	FY26	FY27	FY27 Difference	%	FY27 Difference	%
	Non-Categorical State Aid	Amended Budget	Projected	Estimated	Budgeted	Chg	Projected	Chg
	Other Non-Categorical State Aid	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
02201.0003	Motor Vehicle Carriers Tax	\$118,000	\$114,891	\$114,891	(\$3,109)	-2.6%	\$0	0.0%
02201.0005	Mobile Home Titling Tax	\$45,000	\$36,384	\$39,256	(\$5,744)	-12.8%	\$2,872	7.9%
02201.0007	Communications Sales & Use Tax	\$330,000	\$301,236	\$312,852	(\$17,148)	-5.2%	\$11,616	3.9%
02201.0009	Moped/ATV Sales Tax	\$400	\$709	\$691	\$291	100.0%	(\$18)	-2.5%
	Subtotal	\$493,400	\$453,220	\$467,690	(\$25,710)	-5.2%	\$14,470	3.2%
	Shared Expenses- State							
02302.0001	Shared Expenses Compensation Board	\$2,278,517	\$2,235,365	\$2,280,072	\$1,555	0.1%	\$44,707	2.0%
02306.0002	Shared Expenses State Board of Elections	\$91,875	\$91,875	\$93,713	\$1,838	2.0%	\$1,838	2.0%
	Subtotal	\$2,370,392	\$2,327,240	\$2,373,785	\$3,393	0.1%	\$46,545	2.0%
	Categorical Aid-State Public Assistance							
02401.0002	Public Assistance & Welfare - 31.65%	\$704,125	\$668,205	\$669,161	(\$34,964)	-5.0%	\$956	0.1%
02401.0045	At Risk Youth (CSA) -68.68%	\$1,373,600	\$1,373,600	\$1,373,600	\$0	0.0%	\$0	0.0%
	Subtotal	\$2,077,725	\$2,041,805	\$2,042,761	(\$34,964)	-1.7%	\$956	0.0%
	Other Categorical Aid- State							
02404.0001	Asset Forfeiture Proceeds Sheriff	\$3,877	\$3,877	\$0	(\$3,877)	-100.0%	(\$3,877)	-100.0%
02404.0002	Four for Life	\$18,085	\$18,086	\$0	(\$18,085)	0.0%	(\$18,086)	-100.0%
02404.0003	Reimbursement Electoral Board	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
02404.0004	Sheriff Dept. Grants	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
02404.0006	Asset Forfeiture Proceeds CA	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
02404.0007	Litter Control	\$10,364	\$10,365	\$0	(\$10,364)	-100.0%	(\$10,365)	-100.0%
02404.0009	Victim Witness Grant	\$11,209	\$22,280	\$26,967	\$15,758	140.6%	\$4,687	21.0%
	STATE REVENUE	FY26	FY26	FY27	FY27 Difference	%	FY27 Difference	%
	Other Categorical Aid- State	Amended Budget	Projected	Estimated	Budgeted	Chg	Projected	Chg
02404.0015	Fire Programs	\$82,695	\$82,695	\$0	(\$82,695)	0.0%	(\$82,695)	0.0%
02404.0016	EMS Grant		\$4,350	\$0	\$0	0.0%	(\$4,350)	-100.0%
02404.0017	Library of VA Grant		\$9,354	\$0	\$0	0.0%	(\$9,354)	-100.0%
02404.0018	Commonwealth Juror Reimbursement	\$12,000	\$12,000	\$12,000	\$0	0.0%	\$0	0.0%
02404.0020	VJCCA	\$10,364	\$10,364	\$10,364	\$0	0.0%	\$0	0.0%
02404.0034	DCJS ECO/TDO Reimbursement	\$3,500	\$3,500	\$3,500	\$0	0.0%	\$0	0.0%

FY27 Proposed Revenues

3/10/2026

Account:	Amended Budget & FY26 Projected as of 2/28/26	FY26 Amended Budget	FY26 Projected	FY27 Estimated	FY27 Difference Budget	% Chg	FY27 Difference Projected	% Chg
02404.0035	DCJS Grant Sheriff Dept.	\$26,471	\$26,472	\$0	(\$26,471)	-100.0%	(\$26,472)	-100.0%
02404.0036	DMV Animal Friendly License Plates	\$450	\$450	\$450	\$0	0.0%	\$0	0.0%
02404.0042	VDOF Forest Sustainability Fund	\$0	\$0	\$0	\$0	100.0%	\$0	0.0%
02404.0046	VA E911 PSAP Grant Funds (Resiliency Grant)		\$150,000	\$350,000	\$350,000	100.0%	\$200,000	0.0%
02404.0049	VA 911 Services Board Grant - GIS/PEP		\$8,000	\$10,000	\$10,000	100.0%	\$2,000	0.0%
02404.0050	Wireless E911 Funds	\$74,000	\$71,000	\$71,000	(\$3,000)	-4.1%	\$0	0.0%
02404.0051	Va Commission for the Arts	\$4,500	\$4,500	\$4,500	\$0	0.0%	\$0	0.0%
02404.0055	Spay & Neuter Fund	\$100	\$115	\$100	\$0	0.0%	(\$15)	-13.0%
02404.0060	Virginia Tourism Corp. Grant	\$12,500	\$12,500	\$0	(\$12,500)	0.0%	(\$12,500)	-100.0%
02404.0061	VTC DMO Stars and Spurs	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
02404.0064	Virginia Wine Board Grant	\$17,945	\$17,945	\$0	(\$17,945)	0.0%	(\$17,945)	-100.0%
02404.0065	Governors AFID Grant		\$11,515	\$0	\$0	0.0%	(\$11,515)	0.0%
02404.0066	DHR Funding Vietnam War Museum	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
02404.0067	DHR Funding Nelson Heritage Center	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
02404.0070	Sheriff Dept. Extradition Reimbursement	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
	Subtotal	\$288,060	\$479,368	\$488,881	\$200,821	69.7%	\$9,513	2.0%
	TOTAL STATE REVENUE	\$5,229,577	\$5,301,633	\$5,373,117	\$143,540	2.74%	\$71,484	1.35%
	COMPARISON FY26 TO FY26 PROJECTED BUDGET		\$72,056			1.4%		

FY27 Proposed Revenues

3/10/2026

Account:	Amended Budget & FY26 Projected as of 2/28/26	FY26 Amended Budget	FY26 Projected	FY27 Estimated	FY27 Difference Budget	% Chg	FY27 Difference Projected	% Chg
	FEDERAL REVENUE	FY26	FY26	FY27	FY27 Difference	%	FY27 Difference	%
	Payments in Lieu of Taxes - Federal	Amended Budget	Projected	Estimated	Budgeted	Chg	Projected	Chg
03101.0001	Payment in Lieu of Taxes	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
	US Forestry Rents and Royalties	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
	Subtotal	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
	FEDERAL REVENUE	FY26	FY26	FY27	FY27 Difference	%	FY27 Difference	%
	Categorical Aid Federal	Amended Budget	Projected	Estimated	Budgeted	Chg	Projected	Chg
03303.0008	Other Sheriff's Grants	\$50,548	\$50,549	\$0	(\$50,548)	-100.0%	(\$50,549)	-100.00%
03303.0009	Public Assistance & Welfare - 48.77%	\$1,084,997	\$1,029,648	\$1,031,121	(\$53,876)	-5.0%	\$1,473	0.14%
03303.0024	DOJ Drug Court Grant	\$172,000	\$172,000	\$172,000	\$0	0.0%	\$0	0.00%
03303.0025	Sheriff's Department Byrne Justice Grant		\$17,640	\$0	\$0	-100.0%	(\$17,640)	-100.00%
03303.0026	SCAAP (Federal Prisoners)	\$0	\$0	\$0	\$0	0.0%	\$0	0.00%
03303.0036	Victim Witness Program	\$68,882	\$68,882	\$68,882	\$0	0.0%	\$0	0.00%
	Homeland Security VDEM Grant	\$0	\$0	\$0	\$0	0.0%	\$0	0.00%
	Federal Asset Seizure	\$0	\$0	\$0	\$0	0.0%	\$0	0.00%
03303.0043	Federal ARPA Tourism Recovery Funds	\$0	\$0	\$0	\$0	0.0%	\$0	0.00%
03303.0045	DSS CARES Act Funds		\$4,306	\$0	\$0	0.0%	(\$4,306)	-100.00%
03303.0046	Sheriff's Department ARPA Federal	\$0	\$0	\$0	\$0	0.0%	\$0	0.00%
03303.0050	VDEM Homeland Security Grant		\$10,891	\$0	\$0	0.0%	(\$10,891)	-100.00%
03303.0051	VDEM Public Assistance Program Grant	\$15,449	\$15,449	\$0	(\$15,449)	-100.0%	(\$15,449)	-100.00%
03303.0107	Federal DEA Task Force	\$13,227	\$13,227	\$0	(\$13,227)	-100.0%	(\$13,227)	-100.00%
	Subtotal	\$1,405,103	\$1,382,592	\$1,272,003	(\$133,100)	-9.5%	(\$110,589)	-8.00%
	TOTAL FEDERAL REVENUE	\$1,405,103	\$1,382,592	\$1,272,003	(\$133,100)	-9.47%	(\$110,589)	-8.00%
	COMPARISON FY26 TO FY26 PROJECTED BUDGET		(\$22,511.00)			-1.60%		0.00%
	TOTAL ALL REVENUE	\$47,699,434	\$50,154,842	\$52,103,409	\$4,403,975	9.23%	\$1,948,567	3.89%

FY27 Proposed Revenues

3/10/2026

Account:	Amended Budget & FY26 Projected as of 2/28/26	FY26 Amended Budget	FY26 Projected	FY27 Estimated	FY27 Difference Budget	% Chg	FY27 Difference Projected	% Chg
		FY26	FY26	FY27	FY27 Difference	%	FY27 Difference	%
	NON-REVENUE RECEIPTS	Amended Budget	Projected	Estimated	Budgeted	Chg	Projected	Chg
04101.0001	Insurance Recoveries	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
04101.0005	Cancelled Checks		\$21,138	\$0	\$0	0.0%	(\$21,138)	-100.0%
04101.0002	Sale of Land or Buildings	\$0	\$0	\$0	\$0	-100.0%	\$0	0.0%
04104	Bond Financing Proceeds	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
04105	Transfers From Other Funds	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
	TOTAL NON-REVENUE RECEIPTS	\$0	\$21,138	\$0	\$0	100.0%	(\$21,138)	-100.0%
	COMPARISON FY26 TO FY26 PROJECTED BUDGET		\$21,138	\$0		0.0%	(\$21,138)	
	TOTAL REVENUE AND RECEIPTS	\$47,699,434	\$50,175,980	\$52,103,408	\$4,403,974	9.23%	\$1,927,428	3.84%
	COMPARISON FY26 TO FY26 PROJECTED BUDGET		\$2,476,546			5.21%		
	REVENUE FROM PRIOR YEAR BALANCES							
009999.0001	Year Ending Balance	\$4,734,712	\$4,734,712	\$4,350,888	(\$383,824)	-8.11%	(\$383,824)	
	TOTAL PRIOR YEAR BALANCES	\$4,734,712	\$4,734,712	\$4,350,888	(\$383,824)	-8.11%	(\$383,824)	
	TOTAL ALL FUNDING SOURCES	\$52,434,146	\$54,910,693	\$56,454,296	\$4,020,150	7.67%	\$1,543,603	2.81%
	COMPARISON FY26 TO FY26 PROJECTED BUDGET		\$2,476,547			4.72%	\$2,476,547	