



BOARD OF  
SUPERVISORS

ERNIE Q. REED  
Central District

JESSE N. RUTHERFORD  
East District

J. DAVID PARR  
West District

DR. JESSICA LIGON  
South District

A. CAMERON LENAHAN  
North District

CANDICE W. MCGARRY  
County Administrator

AMANDA B. SPIVEY  
Administrative Assistant/  
Deputy Clerk

GRACE E. MAWYER  
Director of Finance and  
Human Resources

**AGENDA  
NELSON COUNTY BOARD OF SUPERVISORS  
MAY 26, 2026**

**THE CONTINUED MEETING CONVENES AT 5:00 P.M. IN THE THOMAS D. HARVEY  
MEETING ROOM AT THE COURTHOUSE IN LOVINGSTON**

- I. CALL TO ORDER**
- II. CLOSED SESSION PURSUANT TO §2.2-3711 (A)(3), (A)(6), (A)(7) & (A)(8)**
- III. FY27 BUDGET WORK SESSION**
  - A. Updates to FY27 Budget
  - B. Region Ten funding
  - C. Employee Bonus
  - D. Recreation Master Plan quote
  - E. Other Board budget considerations
- IV. OTHER BUSINESS (AS PRESENTED)**
  - A. Department of Social Services
    - 1. Family Services Specialist Pay Range Adjustment
    - 2. Proposed Children's Services Act Transition
- V. ADJOURN AND CONTINUE TO JUNE 3, 2026 AT 6:00 P.M. FOR A JOINT WORK SESSION WITH THE PLANNING COMMISSION.**

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**I. CALL TO ORDER**

**II. CLOSED SESSION PURSUANT TO §2.2-3711 (A)(3), (A)(6), (A)(7) & (A)(8)**

**III. FY27 BUDGET WORK SESSION**

**A. Updates to FY27 Budget (Since Public Hearing) *Information:***

**a. Changes have been incorporated due to:**

(1) Approved \$0.56 Real Property Tax Rate. Effects: decreases in Real Property tax revenue, Year Ending Balance (FY26 Carry-Over Funds), Recurring and Non-Recurring Contingencies, and to General Fund Budget total. Recurring Contingency funds were used to cover the balance of Capital Outlay expenditures that exceeded FY26 Carry-Over funds.

(2) Inclusion of the approved Vehicle Upfitter position. Effects: Addition of position salary & benefits in the Buildings & Grounds budget, reduction to the Sheriff's vehicle line in capital outlay, the addition of anticipated revenue from Wintergreen to support this position, a decrease in Recurring Contingency and increase to Non-Recurring Contingency and an increase in General Fund Budget total.

(3) Approved use of FY25 local funding returned by the Schools for School CIP. Effects: Addition of these funds to Year Ending Balance, a Transfer to the Capital Fund, and increase to General Fund Budget total.

(4) Increase in NCSA Fire Protection fees paid by the County. Effect: Increase in this expense and decrease in Recurring Contingency of \$81,000.

Staff will review these changes; referencing the Revenue and Expenditure synopsis and detailed spreadsheet provided.

- B. Region Ten funding – **Action:** Revisit request for increase in funding of \$66,479 (44.3%); this was previously deferred. Other Region Ten members have fully funded their FY27 request, except for Fluvanna who budgeted a 10% increase of \$13,180 for funding of \$144,974. The request is for 8.5% of the total percentage local share that represents 10% of their State funding of \$2,544,127 or \$216,479.
- C. Employee Bonus – **Action/Concurrence:** The County budgeted for a bonus of \$1,500 FT and \$500 PT and the State Compensation Board has now authorized a 2% bonus for State covered positions as of the employees’ salary at June 1<sup>st</sup>; which can be paid out between June 1<sup>st</sup> (FY26) – September 30<sup>th</sup> (FY27) A bonus of \$1,500 is 2% or greater for anyone with a salary of \$75,000 or less. In order to maximize the SCB reimbursement, **Staff recommends budgeting for a bonus equal to the greater of \$1,500 or 2% of salary as of June 1<sup>st</sup> for FT employees employed as of June 1<sup>st</sup>.** The State Compensation Board will only reimburse the County 2% for State Compensation Board supported employees, employed as of June 1<sup>st</sup>. Staff would seek specific approval of this bonus along with the Board’s consideration of implementing a 2% cost of living adjustment at the June 9<sup>th</sup> Board Meeting.
- D. Recreation Master Plan quote – **Action/Concurrence:** An informal quote of approximately \$30,000 has been received from two collaborating professors from JMU and Clemson University to provide a Strategic (or Master) Plan. They completed one for Mount Airy NC in 2023. **Staff recommends budgeting for this within the proposed budget for adoption/appropriation.**
- E. Other Board budget considerations – Review of any other budget considerations as introduced by the Board.

#### IV. OTHER BUSINESS (AS PRESENTED)

##### A. Department of Social Services

###### 1. Family Services Specialist Pay Range Adjustment – **Information:**

Preliminary guidance from the State Department of Social Services advises that the Governor’s budget includes funding to increase the local salary minimums for Family Services Specialist (FSS) positions to \$55,000 prior to application of a 2% COLA. Local funding effects of this are expected to be approximately \$13,000 in salary and benefits and it is recommended that this be addressed if it cannot be absorbed during the year through vacancy savings. Until we have been advised that this range adjustment has final approval by the Governor, we are advertising the current minimum salary for our vacancies.

###### 2. Proposed Children’s Services Act Transition – **Action/Concurrence:**

Staff is proposing that administration and coordination of CSA services be transitioned from the County to the Department of Social Services. These services are currently coordinated and administered by the DSS Administrative Services Manager as a separate Part-Time position with the County called CSA Coordinator. This arrangement was initiated when the CSA Coordinator’s full-time employment shifted from the County to DSS about 20 years ago. This transition would provide for succession planning related to this position, and at the same time would create another layer of checks and balances in the administration of the CSA program; which has been a minor CSA audit concern noted over the years. Ms. A. McGarry would continue to serve as the CSA financial officer and would provide supervision of an existing Family Services Specialist position within DSS, that would be tasked with the casework side of CSA. As previously noted, this provides for program continuity with the eventuality of Ms. McGarry’s retirement. It also provides a level of savings for the County in the future in that if this transition does

not occur as presented, it would be very likely that the County would have to hire a full-time CSA Coordinator. Programmatically, CSA and DSS cases are highly intertwined and having a Family Services Specialist who is already working with these families and cases has inherently added benefits. **Board concurrence is requested and if granted, staff will look at budgetary logistics related to this funding, which is part of the General Fund Budget.**

**V. ADJOURN AND CONTINUE TO JUNE 3, 2026 AT 6:00 P.M. FOR A JOINT WORK SESSION WITH THE PLANNING COMMISSION.**

1. Motion to Convene in Closed Session

FORM MOTION FOR CONVENING CLOSED MEETING

**“I move that the Nelson County Board of Supervisors convene in closed session to discuss the following as permitted by Virginia Code Sections 2.2-3711-**

**(A)(3) - "Discussion or consideration of the acquisition of real property for a public purpose, or of the disposition of publicly held real property, where discussion in an open meeting would adversely affect the bargaining position or negotiating strategy of the public body;"**

**(A)(6) - "Discussion or consideration of the investment of public funds where competition or bargaining is involved, where, if made public initially, the financial interest of the governmental unit would be adversely affected;"**

**(A)(7) - “Consultation with legal counsel and briefings by staff members pertaining to actual litigation, where such consultation or briefing in open meeting would adversely affect the negotiating or litigating posture of the public body” – Litigation pertaining to the Region 2000 Services Authority;"**

**(A)(8) - "Consultation with legal counsel employed or retained by a public body regarding specific legal matters requiring the provision of legal advice by such counsel. Nothing in this subdivision shall be construed to permit the closure of a meeting merely because an attorney representing the public body is in attendance or is consulted on a matter."**

2. Conduct Closed Session

3. Motion to Reconvene in Public Session

4. Motion to Certify Closed Session

**CERTIFICATION MOTION AFTER RECONVENING IN PUBLIC SESSION:**

**(Requires recorded roll call vote)**

**“I move, pursuant to the requirements of Chapter 37, Virginia Freedom of Information Act and Section 2.2-3712 of the Code of Virginia, that the Nelson County Board of Supervisors certify that to the best of each member’s knowledge (i) only public business matters lawfully exempted from open meeting requirements under this chapter and (ii) only such public business matters as were identified in the motion by which the closed meeting was convened were heard, discussed or considered in the meeting by the public body.”**

## FY27 GENERAL FUND EXPENDITURE SYNOPSIS - May 26, 2026

Expenditure by Dept.	FY25-26	FY26-27	Increase/Decrease	% Change
	Amended Budget As of February 2026	Proposed Budget As of May 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	\$3,177,322.00	-\$82,264.00	-2.52%
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	\$1,160,826.00	\$121,344.00	11.67%
Motor Pool	\$257,000.00	\$257,000.00	\$0.00	0.00%
Local Health Department	\$375,519.00	\$394,138.00	\$18,619.00	4.96%
Mental Health - Region Ten	\$150,000.00	\$150,000.00	\$0.00	0.00%
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	\$1,558,103.00	\$197,597.00	14.52%
Capital Outlay	\$2,880,727.00	\$2,534,990.00	-\$345,737.00	-12.00%
General Fund Refunds	\$32,000.00	\$32,000.00	\$0.00	0.00%
Transfers to Other Funds	\$26,120,368.00	\$28,078,133.00	\$1,957,765.00	7.50%
Contingency from recurring revenue	\$26,469.00	\$1,111,698.00	\$1,085,229.00	100.00%
Contingency from non-recurring revenue	\$408,092.00	\$441,300.00	\$33,208.00	100.00%
<b>TOTAL EXPENDITURE BUDGET</b>	<b>\$52,434,142.00</b>	<b>\$55,910,081.00</b>	<b>\$3,475,939.00</b>	<b>6.63%</b>

## FY27 GENERAL FUND REVENUE SYNOPSIS - May 26, 2026

Revenues	FY25-26	FY26-27	Increase/Decrease	% Change
	Amended Budget	Proposed Budget		
	As of February 2026	As of May 2026		
Real Estate Taxes	\$21,211,138.00	\$23,696,249.00	\$2,485,111.00	11.72%
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	\$1,163,521.00	\$5,601.00	0.48%
<b>Total Local Sources Budget</b>	<b>\$41,064,754.00</b>	<b>\$44,441,423.00</b>	<b>\$3,376,669.00</b>	<b>8.22%</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>\$5,373,117.00</b>	<b>\$143,540.00</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>\$4,823,539.00</b>	<b>\$88,827.00</b>	<b>1.88%</b>
<b>TOTAL REVENUE BUDGET</b>	<b>\$52,434,147.00</b>	<b>\$55,910,081.00</b>	<b>\$3,475,934.00</b>	<b>6.63%</b>

FY27 Proposed Revenues

5/22/2026

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 - \$0.56 2026 TY Reassessment	\$0	\$22,231,062	\$23,696,249	\$2,485,111	11.72%	\$1,465,187	6.59%
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

5/22/2026

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

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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%
01901.0011	Wintergreen Reim-Upfitter Position	\$0	\$0	\$20,000	\$20,000	100.0%	\$20,000	100.00%
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%
	<b>TOTAL LOCAL REVENUE</b>	<b>\$41,064,754</b>	<b>\$42,958,585</b>	<b>\$44,441,423</b>	<b>\$3,376,669</b>	<b>8.22%</b>	<b>\$1,482,838</b>	<b>3.45%</b>
	<b>COMPARISON FY26 BUDGETED TO FY26 PROJECTED</b>		<b>\$1,893,831</b>			<b>4.61%</b>		

FY27 Proposed Revenues

5/22/2026

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
	<b>STATE REVENUE</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>	<b>FY27 Difference</b>	<b>%</b>	<b>FY27 Difference</b>	<b>%</b>
	<b>Non-Categorical State Aid</b>	<b>Amended Budget</b>	<b>Projected</b>	<b>Estimated</b>	<b>Budgeted</b>	<b>Chg</b>	<b>Projected</b>	<b>Chg</b>
	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%
	<b>Subtotal</b>	<b>\$493,400</b>	<b>\$453,220</b>	<b>\$467,690</b>	<b>(\$25,710)</b>	<b>-5.2%</b>	<b>\$14,470</b>	<b>3.2%</b>
	<b>Shared Expenses- State</b>							
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%
	<b>Subtotal</b>	<b>\$2,370,392</b>	<b>\$2,327,240</b>	<b>\$2,373,785</b>	<b>\$3,393</b>	<b>0.1%</b>	<b>\$46,545</b>	<b>2.0%</b>
	<b>Categorical Aid-State Public Assistance</b>							
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%
	<b>Subtotal</b>	<b>\$2,077,725</b>	<b>\$2,041,805</b>	<b>\$2,042,761</b>	<b>(\$34,964)</b>	<b>-1.7%</b>	<b>\$956</b>	<b>0.0%</b>
	<b>Other Categorical Aid- State</b>							
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%
	<b>STATE REVENUE</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>	<b>FY27 Difference</b>	<b>%</b>	<b>FY27 Difference</b>	<b>%</b>
	<b>Other Categorical Aid- State</b>	<b>Amended Budget</b>	<b>Projected</b>	<b>Estimated</b>	<b>Budgeted</b>	<b>Chg</b>	<b>Projected</b>	<b>Chg</b>
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

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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%
	<b>Subtotal</b>	<b>\$288,060</b>	<b>\$479,368</b>	<b>\$488,881</b>	<b>\$200,821</b>	<b>69.7%</b>	<b>\$9,513</b>	<b>2.0%</b>
	<b>TOTAL STATE REVENUE</b>	<b>\$5,229,577</b>	<b>\$5,301,633</b>	<b>\$5,373,117</b>	<b>\$143,540</b>	<b>2.74%</b>	<b>\$71,484</b>	<b>1.35%</b>
	<b>COMPARISON FY26 TO FY26 PROJECTED BUDGET</b>		<b>\$72,056</b>			<b>1.4%</b>		

FY27 Proposed Revenues

5/22/2026

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
	<b>FEDERAL REVENUE</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>	<b>FY27 Difference</b>	<b>%</b>	<b>FY27 Difference</b>	<b>%</b>
	<b>Payments in Lieu of Taxes - Federal</b>	<b>Amended Budget</b>	<b>Projected</b>	<b>Estimated</b>	<b>Budgeted</b>	<b>Chg</b>	<b>Projected</b>	<b>Chg</b>
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%
	<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>0.0%</b>
	<b>FEDERAL REVENUE</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>	<b>FY27 Difference</b>	<b>%</b>	<b>FY27 Difference</b>	<b>%</b>
	<b>Categorical Aid Federal</b>	<b>Amended Budget</b>	<b>Projected</b>	<b>Estimated</b>	<b>Budgeted</b>	<b>Chg</b>	<b>Projected</b>	<b>Chg</b>
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%
	<b>Subtotal</b>	<b>\$1,405,103</b>	<b>\$1,382,592</b>	<b>\$1,272,003</b>	<b>(\$133,100)</b>	<b>-9.5%</b>	<b>(\$110,589)</b>	<b>-8.00%</b>
	<b>TOTAL FEDERAL REVENUE</b>	<b>\$1,405,103</b>	<b>\$1,382,592</b>	<b>\$1,272,003</b>	<b>(\$133,100)</b>	<b>-9.47%</b>	<b>(\$110,589)</b>	<b>-8.00%</b>
	<b>COMPARISON FY26 TO FY26 PROJECTED BUDGET</b>		<b>(\$22,511.00)</b>			<b>-1.60%</b>		<b>0.00%</b>
	<b>TOTAL ALL REVENUE</b>	<b>\$47,699,434</b>	<b>\$49,642,810</b>	<b>\$51,086,543</b>	<b>\$3,387,109</b>	<b>7.10%</b>	<b>\$1,443,733</b>	<b>2.91%</b>

FY27 Proposed Revenues

5/22/2026

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	%
	<b>NON-REVENUE RECEIPTS</b>	<b>Amended Budget</b>	<b>Projected</b>	<b>Estimated</b>	<b>Budgeted</b>	<b>Chg</b>	<b>Projected</b>	<b>Chg</b>
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%
	<b>TOTAL NON-REVENUE RECEIPTS</b>	<b>\$0</b>	<b>\$21,138</b>	<b>\$0</b>	<b>\$0</b>	<b>100.0%</b>	<b>(\$21,138)</b>	<b>-100.0%</b>
	<b>COMPARISON FY26 TO FY26 PROJECTED BUDGET</b>		<b>\$21,138</b>	<b>\$0</b>		<b>0.0%</b>	<b>(\$21,138)</b>	
	<b>TOTAL REVENUE AND RECEIPTS</b>	<b>\$47,699,434</b>	<b>\$49,663,948</b>	<b>\$51,086,542</b>	<b>\$3,387,108</b>	<b>7.10%</b>	<b>\$1,422,594</b>	<b>2.86%</b>
	<b>COMPARISON FY26 TO FY26 PROJECTED BUDGET</b>		<b>\$1,964,514</b>			<b>4.13%</b>		
	<b>REVENUE FROM PRIOR YEAR BALANCES</b>							
009999.0001	Year Ending Balance	\$4,734,712	\$4,734,712	\$4,823,539	\$88,827	1.88%	\$88,827	
	<b>TOTAL PRIOR YEAR BALANCES</b>	<b>\$4,734,712</b>	<b>\$4,734,712</b>	<b>\$4,823,539</b>	<b>\$88,827</b>	<b>1.88%</b>	<b>\$88,827</b>	
	<b>TOTAL ALL FUNDING SOURCES</b>	<b>\$52,434,146</b>	<b>\$54,398,661</b>	<b>\$55,910,081</b>	<b>\$3,475,935</b>	<b>6.63%</b>	<b>\$1,511,420</b>	<b>2.78%</b>
	<b>COMPARISON FY26 TO FY26 PROJECTED BUDGET</b>		<b>\$1,964,515</b>			<b>3.75%</b>	<b>\$1,964,515</b>	

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	5.7%			\$239,810	\$33,236	5.7%
12010	County Admin.	\$407,942	\$408,065	\$406,537	-0.4%			\$406,537	-\$1,405	-0.4%
12040	County Attorney	\$100,000	\$100,481	\$100,000	-0.5%			\$100,000	\$0	-0.5%
12090	Comm. of Revenue	\$354,666	\$350,659	\$360,250	2.7%			\$360,250	\$5,584	2.7%
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	0.7%			\$437,292	\$20,430	0.7%
12150	Finance	\$421,626	\$417,144	\$420,690	0.9%			\$420,690	-\$936	0.9%
12180	Technology	\$447,285	\$444,804	\$451,866	1.6%			\$451,866	\$4,581	1.6%
12240	Land Use Panel	\$5,600	\$1,077	\$4,845	349.9%			\$4,845	-\$755	349.9%
13010	Board of Elections	\$72,745	\$112,475	\$75,470	-32.9%			\$75,470	\$2,725	-32.9%
13020	Registrar	\$328,310	\$328,042	\$303,136	-7.6%			\$303,136	-\$25,174	-7.6%
21000	Courts (all) Including CSU, Magistrate, Recovery Court	\$892,346	\$822,255	\$874,270	6.3%			\$874,270	-\$18,076	6.3%
22010	Commonwealth Attorney	\$761,385	\$746,353	\$737,438	-1.2%			\$737,438	-\$23,947	-1.2%
31020	Sheriff	\$3,259,586	\$3,231,753	\$3,166,150	-2.0%		\$11,172.00	\$3,177,322	-\$82,264	-1.7%
32010	Public Safety & Emergency Services (Dispatch)	\$749,426	\$724,282	\$735,944	1.6%			\$735,944	-\$13,482	1.6%
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	3.4%			\$754,026	\$21,310	3.4%
32040	Forest Fire Service	\$20,986	\$20,095	\$20,986	4.4%			\$20,986	\$0	4.4%
32060	Paid EMS	\$1,736,520	\$1,726,220	\$1,860,178	7.8%			\$1,860,178	\$123,658	7.8%
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	-7.5%			\$382,996	\$2,652	-7.5%
35030	Medical Examiner	\$160	\$160	\$160	0.0%			\$160	\$0	0.0%
42030	Waste Management	\$1,509,558	\$1,502,353	\$1,568,868	4.4%			\$1,568,868	\$59,310	4.4%
43020	Building & Grounds	\$1,039,482	\$1,028,774	\$1,059,717	3.0%		\$101,109.00	\$1,160,826	\$121,344	12.8%
43040	Motor Pool	\$257,000	\$255,815	\$257,000	0.5%			\$257,000	\$0	0.5%
53600	At Risk Youth & Families (CSA)	\$2,038,437	\$2,035,251	\$2,039,165	0.2%			\$2,039,165	\$728	0.2%
71020	Parks & Recreation	\$484,905	\$368,614	\$551,927	49.7%			\$551,927	\$67,022	49.7%
81010	Planning & Zoning	\$244,906	\$243,724	\$254,627	4.5%			\$254,627	\$9,721	4.5%
81020	Tourism & Economic Development	\$654,982	\$705,122	\$581,357	-17.6%			\$581,357	-\$73,625	-17.6%
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	6.5%			\$67,544	\$3,700	6.5%
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	356.6%			\$431,780	\$296,539	356.6%
91030-5615	Worker's Comp Premium Increase	\$7,311	\$5,388	\$6,105	13.3%			\$6,105	-\$1,206	13.3%
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	0.0%			\$0	\$0	0.0%
93100.9110	Transfer to Capital Fund (School Capital Carryover from FY25)	\$0	\$0	\$0	0.0%		\$984,683.00	\$984,683	\$984,683	100.0%
93100.9101	Transfer to Reassessment Fund*	\$0	\$0	\$105,000	100.0%			\$105,000	\$105,000	100.0%
	<b>Subtotal Departmental Operations</b>	<b>\$26,382,576</b>	<b>\$26,193,383</b>	<b>\$26,936,606</b>	<b>2.8%</b>	<b>\$0</b>	<b>\$1,096,964</b>	<b>\$28,033,570</b>	<b>\$1,650,994</b>	<b>7.0%</b>
	<b>Comparisons to FY26 Projected Budget</b>		<b>-\$189,193</b>	<b>\$743,223</b>						

	<b>Agency Requests</b>	<b>FY26 Amended Budget</b>	<b>FY26 Projected</b>	<b>FY27 Requested</b>	<b>%</b>	<b>Staff Changes</b>	<b>BOS Changes</b>	<b>FY27 Revised</b>	<b>FY26 to FY27 Change</b>	<b>%</b>
51010	Health Department	\$375,519	\$375,519	\$400,138	6.6%		-\$6,000.00	\$394,138	\$18,619	5.0%
52010	Region Ten	\$150,000	\$150,000	\$216,479	44.3%		-\$66,479.00	\$150,000	\$0	0.0%
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	100.0%			\$128,138	\$0	100.0%
91030	<b>Non-Departmental Expenditures 91030</b>	\$1,360,506	\$1,183,086	\$1,569,427	32.7%		-\$11,324.00	\$1,558,103	\$197,597	31.7%
	<b>Subtotal Agency and Non-Departmental</b>	<b>\$2,052,429</b>	<b>\$1,746,871</b>	<b>\$2,353,412</b>	<b>34.7%</b>	<b>\$0</b>	<b>-\$83,803</b>	<b>\$2,269,609</b>	<b>\$217,180</b>	<b>29.9%</b>
	<b>Capital Outlay &amp; Non-Recurring Expense</b>	<b>FY26 Amended Budget</b>	<b>FY26 Projected</b>	<b>FY27 Requested</b>	<b>%</b>	<b>Staff Changes</b>	<b>BOS Changes</b>	<b>FY27 Revised</b>	<b>FY26 to FY27 Change</b>	<b>%</b>
91050.1001	Marathon 40 YD Compaction Container (2)	\$30,700	\$39,952	\$0	-100.0%	\$0	\$0	\$0	-\$30,700	-100.0%
91050.1004	Battery Replacement-Eaton IT UPS	\$0	\$0	\$30,000	100.0%	\$0	\$0	\$30,000	\$30,000	100.0%
91050.2001	Short Term Rental Software System	\$40,000	\$29,500	\$0	-100.0%	\$0	\$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	\$0	0.0%
91050.7005	McGinnis Building Structural Repairs	\$0	\$0	\$115,650	100.0%	\$0	\$0	\$115,650	\$115,650	100.0%
91050.7006	Compactor Replacement	\$43,000	\$43,000	\$47,376	10.2%	\$0	\$0	\$47,376	\$4,376	10.2%
91050.7010	Economic Development Study	\$0	\$0	\$100,000	100.0%	\$0	\$0	\$100,000	\$100,000	100.0%
91050.7012	Accessible Voting Systems	\$0	\$0	\$55,200	100.0%	\$0	\$0	\$55,200	\$55,200	100.0%
91050.7015	Fire Control Panel in Courthouse	\$30,000	\$30,000	\$0	-100.0%	\$0	\$0	\$0	-\$30,000	-100.0%
91050.7017	Transfer Station Tipping Floor	\$234,592	\$234,592	\$0	-100.0%	\$0	\$0	\$0	-\$234,592	-100.0%
91050.7023	Comprehensive Plan & Zoning/Subdivision Update	\$78,384	\$78,384	\$0	-100.0%	\$0	\$0	\$0	-\$78,384	-100.0%
91050.7026	Full Telephone System Upgrade	\$162,000	\$140,000	\$0	-100.0%	\$0	\$0	\$0	-\$162,000	-100.0%
91050.7029	BAI Municipal Software Server Replacement	\$0	\$0	\$65,500	100.0%	\$0	\$0	\$65,500	\$65,500	100.0%
91050.7031	Mini Split Unit (Courthouse)	\$0	\$0	\$10,000	100.0%	\$0	\$0	\$10,000	\$10,000	100.0%
91050.7033	Microwave Batteries DC Plant	\$98,850	\$96,000	\$0	-100.0%	\$0	\$0	\$0	-\$98,850	-100.0%
91050.7034	Replace ECC Raised Floor Tiles	\$0	\$0	\$30,000	100.0%	\$0	\$0	\$30,000	\$30,000	100.0%
91050.7036	Replace ECC Furniture	\$0	\$0	\$150,000	100.0%	\$0	\$0	\$150,000	\$150,000	100.0%
91050.7050	Phone System Configuration (Federal Standards)	\$10,000	\$0	\$0	100.0%	\$0	\$0	\$0	-\$10,000	-100.0%
91050.7060	Wireless Internet Access Point Replacement/Expansion	\$26,100	\$26,100	\$0	-100.0%	\$0	\$0	\$0	-\$26,100	-100.0%
91050.7072	Replace Sheriff's Office Mobile Data Computers	\$0	\$0	\$95,000	100.0%	\$0	\$0	\$95,000	\$95,000	100.0%
91050.7073	Sturt Park Development (Moved from Non-Dep)	\$61,600	\$0	\$61,600	100.0%	\$0	\$0	\$61,600	\$0	100.0%
91050.7075	Water & Sewer Capacity Study - Larkin	\$0	\$33,426	\$130,500	290.4%	\$0	\$0	\$130,500	\$130,500	290.4%
91050.7077	Radio System Upgrade to Trunked	\$0	\$0	\$4,583,014	100.0%	-\$4,583,014	\$0	\$0	\$0	0.0%
91050.7078	Sheriff Vehicles & Equipment	\$260,484	\$260,484	\$262,000	0.6%	\$0	-\$26,000	\$236,000	-\$24,484	-9.4%
91050.7079	Building Inspections Vehicle	\$0	\$0	\$27,107	100.0%	\$0	\$0	\$27,107	\$27,107	100.0%
91050.7080	1 Motor Pool Vehicle	\$40,000	\$27,107	\$0	-100.0%	\$0	\$0	\$0	-\$40,000	-100.0%
91050.7082	Skid Steer (Transfer Station)	\$0	\$0	\$74,000	100.0%	\$0	\$0	\$74,000	\$74,000	100.0%
91050.7084	ECC First Response Vehicle	\$61,339	\$11,821	\$0	-100.0%	\$0	\$0	\$0	-\$61,339	-100.0%
91050.7085	Emergency Vehicles	\$609,125	\$609,125	\$885,309	45.3%	\$0	\$0	\$885,309	\$276,184	45.3%
91050.7090	County Facilities/Systems Study	\$0	\$0	\$75,000	100.0%	\$0	-\$55,000	\$20,000	\$20,000	100.0%

91050.7093	Radio Improvements Wintergreen	\$196,000	\$196,000	\$0	-100.0%	\$0	\$0	\$0	-\$196,000	-100.0%
91050.7097	Heritage Center Water System Repair	\$0	\$1,744	\$0	-100.0%	\$0	\$0	\$0	\$0	-100.0%
91050.7098	Asphalt Repair at Courthouse and Collection Sites	\$86,000	\$71,007	\$0	-100.0%	\$0	\$0	\$0	-\$86,000	-100.0%
91050.7100	TAP-VDOT Sidewalks Local Match	\$212,248	\$75,600	\$212,248	180.8%	\$0	\$0	\$212,248	\$0	180.8%
91050.7106	Metasys Building Automation HVAC System Upgrade	\$17,600	\$15,611	\$0	-100.0%	\$0	\$0	\$0	-\$17,600	-100.0%
91050.7107	Courthouse Network Switch Upgrade	\$30,000	\$29,150	\$10,000	-65.7%	\$0	\$0	\$10,000	-\$20,000	-65.7%
91050.7108	Remote Site Network Switch Replacement	\$32,500	\$33,300	\$0	-100.0%	\$0	\$0	\$0	-\$32,500	-100.0%
91050.7115	Fire and Rescue Pager Replacement	\$75,000	\$75,000	\$0	-100.0%	\$0	\$0	\$0	-\$75,000	-100.0%
91050.7120	Lovingston Park Playground	\$0	\$0	\$65,000	100.0%	\$0	\$0	\$65,000	\$65,000	100.0%
91050.7125	Financial Policies	\$31,200	\$31,200	\$0	-100.0%	\$0	\$0	\$0	-\$31,200	-100.0%
91050.7135	Phone System Trunk Configuration	\$7,800	\$0	\$0	-100.0%	\$0	\$0	\$0	-\$7,800	-100.0%
	<b>Capital Outlay &amp; Non-Recurring Expense</b>	<b>FY26 Amended Budget</b>	<b>FY26 Projected</b>	<b>FY27 Requested</b>	<b>%</b>	<b>Staff Changes</b>	<b>BOS Changes</b>	<b>FY27 Revised</b>	<b>FY26 to FY27 Change</b>	<b>%</b>
91050.7145	VBRRT Piney River Section Improvements	\$0	\$0	\$60,000	100.0%	\$0	-\$30,000	\$30,000	\$30,000	100.0%
91050.7155	JCI Support for Migration to New Security System Server	\$11,000	\$11,000	\$0	-100.0%	\$0	\$0	\$0	-\$11,000	-100.0%
91050.7156	IT Network Server Replacement	\$0	\$5,444	\$0	-100.0%	\$0	\$0	\$0	\$0	-100.0%
91050.7157	Maintenance Carport	\$0	\$0	\$23,000	100.0%	\$0	\$0	\$23,000	\$23,000	100.0%
91050.7160	Contingency and Systems Security Plan (Local Election Security)	\$15,000	\$0	\$15,000	100.0%	\$0	\$0	\$15,000	\$0	100.0%
91050.7164	Circuit Court A/V Replacement	\$12,000	\$12,000	\$0	-100.0%	\$0	\$0	\$0	-\$12,000	-100.0%
91050.7165	CAD & RMS Server Replacement	\$60,000	\$59,167	\$0	-100.0%	\$0	\$0	\$0	-\$60,000	-100.0%
91050.7166	IT Microwave Network Upgrade	\$151,477	\$151,477	\$0	-100.0%	\$0	\$0	\$0	-\$151,477	-100.0%
91050.7170	Animal Shelter Addition (12x12 Office Space)	\$0	\$0	\$30,000	100.0%	\$0	\$0	\$30,000	\$30,000	100.0%
91050.7173	Animal Shelter Repairs/Upgrades (Drain/Kennels/Floor)	\$156,729	\$156,729	\$0	-100.0%	\$0	\$0	\$0	-\$156,729	-100.0%
91050.7175	Security Gates at Blue Ridge Tunnel Trail	\$0	\$0	\$46,800	100.0%	\$0	-\$30,300	\$16,500	\$16,500	100.0%
	<b>Subtotal Capital Outlay</b>	<b>\$2,880,728</b>	<b>\$2,583,921</b>	<b>\$8,918,378</b>	<b>209.6%</b>	<b>-\$6,242,088</b>	<b>-\$141,300</b>	<b>\$2,534,990</b>	<b>-\$345,738</b>	<b>-1.9%</b>
	<b>Comparisons to FY26 Projected Budget</b>		<b>-\$296,808</b>	<b>\$6,334,458</b>						
	<u>Capital Projects</u>	<b>FY26 Amended Budget</b>	<b>FY26 Projected</b>	<b>FY27 Requested</b>	<b>%</b>	<b>Staff Changes</b>	<b>BOS Changes</b>	<b>FY27 Revised</b>	<b>FY26 to FY27 Change</b>	<b>%</b>
94200.3140	County Office Building - DSS, BI/P&Z	\$0	\$0	\$0					\$0	0.0%
	<b>Subtotal Capital Projects</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>			<b>\$0</b>	<b>\$0</b>	<b>100.0%</b>
	<b>Comparisons to FY26 Projected Budget</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>				<b>\$0</b>		
	<b>General Fund Contingency</b>									
999000.9901	General Fund Contingency from recurring revenue	\$26,469	\$26,469	\$1,111,698	4100.0%			\$1,111,698	\$1,085,229	4100.0%
999000.9905	General Fund Contingency (non-recurring revenue)	\$408,092	\$204,046	\$300,000	47.0%		\$141,300	\$441,300	\$33,208	116.3%
	<b>Subtotal Contingencies</b>	<b>\$434,561</b>	<b>\$230,515</b>	<b>\$1,411,698</b>	<b>512.4%</b>	<b>\$0</b>	<b>\$141,300</b>	<b>\$1,552,998</b>	<b>\$1,118,437</b>	<b>573.7%</b>
	<b>Comparisons to FY26 Projected Budget</b>		<b>-\$204,046</b>	<b>\$1,181,183</b>						

<b>\$0.56 RE Tax Rate</b>		<b>FY26 Amended Budget</b>	<b>FY26 Projected</b>	<b>FY27 Requested</b>	<b>%</b>	<b>Staff Changes</b>	<b>BOS Changes</b>	<b>FY27 Revised</b>	<b>FY26 to FY27 Change</b>	<b>%</b>
<b>SUBTOTAL GENERAL FUND W/OUT SCHOOL FUND</b>		\$31,750,294	\$30,754,689	\$39,620,094	28.8%			\$39,620,094	\$ 7,869,800	28.8%
Comparisons to FY26 Projected Budget			-\$995,605	\$8,865,405				\$8,865,405		
Comparisons to FY26 Budget less Contingencies		\$31,315,733	\$30,524,174	\$38,208,396	25.2%			\$38,208,396	\$ 6,892,663	25.2%
<b>School Funding</b>		<b>FY26 Amended Budget</b>	<b>FY26 Projected</b>	<b>FY27 Requested</b>	<b>%</b>	<b>Staff Changes</b>	<b>BOS Changes</b>	<b>FY27 Revised</b>	<b>FY26 to FY27 Change</b>	<b>%</b>
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	\$835,065	\$20,753,979	\$835,065	4.2%
93100.9205	Transfer to School Capital (Buses)	\$600,000	\$600,000	\$0	-100.0%		\$600,000	\$600,000	\$0	0.0%
	Transfer to School (Other)	\$0	\$0	\$0	0.0%			\$0	\$0	0.0%
<b>SUBTOTAL SCHOOL FUNDING</b>		\$20,683,849	\$20,683,849	\$22,813,064	10.3%	-\$2,729,215	\$1,435,065	\$21,518,914	\$835,065	4.0%
<b>COMPARISONS TO FY26 PROJECTED BUDGET</b>		#VALUE!	\$0	\$2,129,215				\$835,065		
<b>TOTAL ALL FUNDING REQUESTS</b>		\$52,434,143	\$51,438,538	\$62,433,158	21.4%	-\$8,971,303	\$2,448,226	\$55,910,081	\$3,475,938	6.63%
Comparisons to FY26 Budget			-\$995,605	\$10,994,620				\$4,471,543		
Comparisons to FY26 Budget less Contingencies		\$52,434,143	\$51,438,538	\$61,021,460	19%			\$61,021,460	\$8,587,317	19%
<b>TOTAL ESTIMATED EXPENDITURES</b>			\$51,438,538	\$55,910,081		FY27 Expenditures				
<b>TOTAL ESTIMATED REVENUE</b>			\$54,398,661	\$55,910,081		FY27 Revenues				
<b>FUNDING EXCESS or (SHORTFALL) BASED ON REVISED BUDGET</b>			\$2,960,123	(\$0)		FY27 Overage/(Deficit)				
								Non-Recurring Contingency: \$441,300		
								Recurring Contingency: \$1,111,698		
								Capital Outlay Total: \$2,300,373		

Projected FY26 Exp	\$51,438,538	
Projected FY26 Rev	\$54,398,661	
Difference FY26 Carryover	\$2,960,123	
FY26 Amended Budget VS Projected Expenditures	\$995,605	
FY26 Amended Budget VS Projected Revenues	\$1,964,515	\$ 1,019,924 2026 Reassessment Windfall
Staff Adjustment	\$3	
<b>Total FY26 Carryover</b>	<b>\$2,960,123</b>	

  

<b>Use of FY27 YE Balance (Expenditures)</b>	
\$1,788,341	Capital Outlay - FY26 Exp and Rev Carry-Over
\$441,300	NR Contingency - FY26 Balance Exp Carry-Over
\$730,482	Misc Carry forward Revenue & NR Costs
<b>\$2,960,123</b>	<b>Total Use of Carryover</b>
\$190,541	FT \$1,500 and PT \$500 Bonus
\$688,192	Portion of EMS Vehicles Cost from Fund Balance
\$984,683	Carryover School Capital Funds to Capital Budget
<b>\$1,863,416</b>	
<b>\$4,823,539</b>	<b>Total YE Balance (Revenues)</b>

  

<b>Candy McGarry:</b> \$688,192 of Emergency Vehicles Cost in Capital Outlay is being covered by Fund Balance
<b>Candy McGarry:</b> \$688,192 in Fund Balance is covering part of EMS Vehicles in Capital Outlay and Balance is covered by Carry-Over from FY26
<b>Candy McGarry:</b> 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.
<b>LATCF Funds and ARPA Funds of \$228,138 have no spending restrictions - are revenue replacement funds.</b>

  

<b>Includes RE Tax at \$.56 Actual</b>
<b>Includes Current PPT at \$2.79 and PPT Relief at 39%</b>
<b>TOT Rate is 7% Effective July 1, 2024</b>

**FY27 Bonus Options**

<b>Option 1:</b>			
<b>2% Bonus for all F/T employees &amp; \$300 for P/T employees</b>			
(2% reimbursement from State for Constitutional Officers and employees)			
		<u>State Reimbursement</u>	
Total Bonus (State Supported)	\$ 50,949	\$	<b>40,147</b>
Local positions plus P/T	\$ 85,607		
Total Bonus	\$ 136,556		
FICA	\$ 10,447	\$	<b>2,939</b>
<b>TOTAL with FICA</b>	<b>\$ 147,003</b>	<b>\$</b>	<b>43,086</b>
Subtract State Reimb	<u>\$ (43,086)</u>		
<b>Total Local Funds</b>	<b>\$ 103,917</b>		

<b>Option 2:</b>			
<b>Higher of 2% or \$1,500 Bonus for F/T &amp; \$500 for P/T</b>			
(2% reimbursement from State for Constitutional Officers and employees)			
Total Bonus	\$ 182,978		
FICA	\$ 13,998		
<b>TOTAL with FICA</b>	<b>\$ 196,976</b>		
Subtract State Reimb	<u>\$ (43,086)</u>		
<b>Total Local Funds</b>	<b>\$ 153,890</b>		

Already built into FY27 Budget:	
\$1500 Bonus for F/T and \$500 for P/T	
<b>Total with FICA Budgeted</b>	<b>\$ 190,541</b>
<b>Budgeted \$1500</b>	<b>\$ 190,541</b>
<b>Option 2: Higher of 2% or \$1500</b>	<b>\$ 196,976</b>
<b>Option 1: 2%</b>	<b>\$ 147,003</b>



JEFFREY PALMORE  
CHAIRMAN

ROBYN DE SOCIO  
EXECUTIVE SECRETARY

STACI HENSHAW  
KRISTIN COLLINS  
EX-OFFICIO MEMBERS

# COMMONWEALTH OF VIRGINIA

## *Compensation Board*

P.O. Box 710  
Richmond, Virginia 23218-0710

April 23, 2026

### **MEMORANDUM**

**TO:** Constitutional Officers and Regional Jail Superintendents  
City Managers and County Administrators

**FROM:** Robyn M. de Socio  
Executive Secretary

**SUBJECT:** June 1, 2026 2% Bonus for Constitutional Officers and Employees

I am writing to provide information regarding a 2% salary bonus approved by the 2026 Session of the General Assembly for constitutional officers, regional jail superintendents, and their Compensation Board funded deputies and employees, as noted in prior communications regarding the budget introduced to the legislature for its 2026 session and action taken by the 2026 General Assembly to approve HB29 (the caboose bill, which contains amendments to the current Commonwealth budget for FY26). Note that implementation of the 2% salary bonus is not subject to continuing action by the 2026 Special Session of the General Assembly convening today on the Commonwealth budget for FY27 and FY28.

Salary bonus amounts of 2% of the Compensation Board salary amount on June 1, 2026 have been approved and represent one-time funding that will not become part of each office's base salary funding. We are providing a **projection** of total and reimbursable bonus amounts at this time. Please note that personnel changes between now and June 1 could impact these projections. Additionally, please note the following information regarding these one-time bonus payments of 2%:

1 – The calculation of the 2% bonus amount is based on the Compensation Board funded salary as of June 1, 2026.

2 – While the Appropriation Act provides for the salary bonus on June 1, 2026, the Compensation Board recognizes the need for flexibility in the date for the bonus to be paid by the locality or regional jail to the elected officers and employees, based upon varying pay cycles instituted across localities and the need for operational time to prepare for the bonus. If payment of the bonus in June, 2026 is not possible, the Compensation Board will allow for payment of the bonus on another day between June 1, 2026 and September 30, 2026, as fits with the locality's pay cycle and timelines for local approval. However, please note that the bonus may only be reimbursed by the Compensation Board for officers and employees that are in a Compensation Board funded position on June 1, 2026. Bonus payments made to any individual that is not in a Compensation Board funded position on June 1 will not be reimbursable. Reimbursements for the bonus payment will be processed with the payroll and expense report that corresponds with the month the bonus is paid.

3 – Reimbursement of the bonus will require a certification by the locality confirming payment of the bonus to the officers and employees; payment of a higher (supplemented) salary amount by the regional jail or locality is not sufficient to meet the requirement that a bonus is paid in order to receive the reimbursed bonus funds.

As the Compensation Board prepares for the closing of FY26 budgets and reimbursement of bonus amounts, there will be a very short window to identify and confirm bonus amounts that will be reimbursable. The Compensation Board will request each office to ensure **any personnel actions with an effective date of June 1, 2026, only are entered into the COIN personnel and reimbursement system during the week of June 1-4, 2026.** The Compensation Board will then provide notice of final reimbursable bonus funds at the beginning of the week of June 8, 2026, along with a certification form to be completed by the locality when seeking reimbursement for bonus funds paid. Local government certifications for any bonus payment costs incurred/paid in June 2026 will be due by the end of the same week, by **June 12, 2026**. Once certifications are received, reimbursement of the bonuses paid will be included in the June 2026 payroll and expense reimbursement in early July. Certifications for bonuses paid or planned for payment in June but not received by June 12, 2026 will be reimbursed with the July 2026 payroll and expense reimbursement in August.

Local government certifications for bonus costs incurred/paid in July through September, 2026 will be due by the 24<sup>th</sup> of the month in which the bonus is incurred/paid for reimbursement of the bonus to be included in that month's payroll and expense reimbursement.

Please refer to the attached spreadsheet showing the **projected** bonus amounts by position and office, for your information and planning purposes only; final spreadsheets will be provided at the beginning of the week of June 8, 2026. Note that the attached spreadsheet is a macro-enabled Excel file. **Please first open** the attached pdf document entitled "FY26 Instructions to Open 6-1-2026 Budget Estimate Spreadsheet File 4-2026" for detailed instructions on how to download and extract your office data from the macro-enabled Excel file, as many computers will block macro files. If you still cannot extract your data after following these instructions, or the macro-enabled Excel file is missing, please contact the Compensation Board staff noted at the end of this letter for assistance.

After you have extracted and opened the bonus estimate spreadsheet for your office, please open the attached pdf document entitled "Instructions to Complete Review of Bonus Estimate 4-2026" for further information and instructions regarding the bonus and eligibility of officers and deputies/employees.

Please review all provided information carefully, and if you have any questions, please contact a member of the Compensation Board staff below.

Officer	Fiscal Services Analysts	Email Address	Telephone
Sheriffs and Regional Jails	Brian Bennett Donna Foster	brian.bennett@scb.virginia.gov donna.foster@scb.virginia.gov	804-225-3443 804-225-3435
Commonwealth's Attorneys, Treasurers and Finance Directors	Nadia Elasha	Nadia.elasha@scb.virginia.gov	804-225-3479
Commissioners of the Revenue	Joan Bailey	joan.bailey@scb.virginia.gov	804-225-3351
Circuit Court Clerks	Paige Christy	paige.christy@scb.virginia.gov	804-225-3442
All Officers or Gov Bodies	Bill Fussell, Customer Service Supervisor	william.fussell@scb.virginia.gov	804-225-3321
	Charlotte Lee, Budget & Finance Manager	charlotte.lee@scb.virginia.gov	804-225-3366
	Robyn de Socio, Executive Secretary	robyn.desocio@scb.virginia.gov	804-225-3439