

FY27 GENERAL FUND EXPENDITURE SYNOPSIS - PUBLIC HEARING May 12, 2026

<u>Expenditure by Dept.</u>	<u>FY25-26</u>	<u>FY26-27</u>	<u>Increase/Decrease</u>	<u>% Change</u>
	<u>Amended Budget</u>	<u>Proposed Budget</u>		
	<u>As of February 2026</u>	<u>As of February 2026</u>		
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%
TOTAL EXPENDITURE BUDGET	\$52,434,142.00	\$56,454,296.00	\$4,020,154.00	7.67%

FY27 GENERAL FUND REVENUE SYNOPSIS - PUBLIC HEARING May 12, 2026

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%
Total Local Sources Budget	\$41,064,754.00	\$45,458,289.00	\$4,393,535.00	10.70%
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%
Total Commonwealth Budget	\$5,229,577.00	\$5,373,117.00	\$143,540.00	2.74%
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%
Total Federal Budget	\$1,405,103.00	\$1,272,003.00	-\$133,100.00	-9.47%
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%
Total Other Financing Sources Budget	\$0.00	\$0.00	\$0.00	0.00%
Prior Year Balances Budget	\$4,734,712.00	\$4,350,888.00	-\$383,824.00	-8.11%
TOTAL REVENUE BUDGET	\$52,434,147.00	\$56,454,296.00	\$4,020,149.00	7.67%

FUND #-100 GENERAL FUND EXPENDITURES

	FY/2023	FY/2024	FY/2025	AMENDED	2026/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2027	FY/2027	FY/2027	FY/2027	FY/2028
							REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
TECHNOLOGY											
012180-5203	Telecommunications (T-1)	17,965	17,444	18,949	18,000	9,944	18,000				
012180-5204	Telecommunications; PRI,OPX,	13,060	12,056	12,878	15,000	7,283	15,000				
012180-5205	Telecommunications Web GIS H	7,560	7,560	7,370	7,000		6,000				
012180-5207	Books and Subscriptions		95		200		100				
012180-5401	Office Supplies	470	233	242	250	219	250				
012180-5413	Other Operating Supplies	41	522	648	750		750				
012180-5414	Software				3,500		3,500				
012180-5504	Travel(Convention & Educatio	600	592		600		400				
012180-5618	School Long Distance-Reimbur	185	133	178	150	158	150				
012180-5619	DSS Long Distance-Reimbursab	452	899	621	1,000	346	1,000				
012180-5801	Dues and Association Members	100	50	125	200	245	350				
012180-7007	Computer Equipment	10,471	24,889	33,199	21,650	11,630	20,000				
	--TOTAL DEPARTMENT--	<u>288,084</u>	<u>311,046</u>	<u>364,841</u>	<u>447,285</u>	<u>203,382</u>	<u>444,804</u>	<u>451,866</u>			
LAND USE PANEL											
012240	Salaries & Wages	810	979	933	5,200		1,000	4,500			
012240-1001	Part-time Salaries										
012240-2001	FICA	62	75	71	400		77	345			
012240-5201	Postal Services										
	--TOTAL DEPARTMENT--	<u>872</u>	<u>1,054</u>	<u>1,004</u>	<u>5,600</u>		<u>1,077</u>	<u>4,845</u>			
	GENERAL & FINANCIAL ADMINIS	<u>1,785,581</u>	<u>1,844,333</u>	<u>2,284,596</u>	<u>2,319,122</u>	<u>1,422,933</u>	<u>2,321,683</u>	<u>2,181,480</u>			
013000	BOARD OF ELECTIONS										
013010	***BOARD OF ELECTIONS***										
013010-1008	Unemployment Benefits										
013010-1010	Remuneration-Elec.Brd.&Poll	48,345	77,830	47,394	30,000	31,582	48,820	30,000			
013010-2001	FICA	560	595	605	2,295	445	3,735	2,295			
013010-3002	Prof. Services (Polling plac										
013010-3007	Advertising	389	866	409	500	609	500	600			
013010-5201	Postal Services	2,466	5,255	4,615	2,400	3,144	5,420	2,710			
013010-5203	Telecommunications			91							
013010-5401	Office Supplies	9,029	16,289	13,112	7,000	5,978	14,500	7,770			
013010-5413	Other (Voting Machines)	21,303	32,813	31,586	25,000	18,239	33,200	25,820			
013010-5501	Travel (Mileage)	3,577	4,491	3,742	3,000	1,847	3,750	3,000			
013010-5503	Travel (Subsistence & Lodgin	391	1,032	1,222	800	530	800	1,225			
013010-5504	Travel (Convention & Lodging	819	1,372	1,722	1,500	950	1,500	1,800			
013010-5801	Dues & Assoc. Memberships	200	200	200	250		250	250			
013010-7040	CARES ACT - 2020 Pres. Elect										
013010-7041	CTCL COVID-19 Grant										
013010-7042	USC Democracy Grant-Voting A										
	--TOTAL DEPARTMENT--	<u>87,079</u>	<u>140,743</u>	<u>104,698</u>	<u>72,745</u>	<u>63,324</u>	<u>112,475</u>	<u>75,470</u>			
013020	***REGISTRAR***										
013020-1001	Salaries & Wages	118,229	196,117	203,632	220,196	147,042	220,197	196,625			

FUND #-100 GENERAL FUND EXPENDITURES

	FY/2023	FY/2024	FY/2025	AMENDED	2026/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2027	FY/2027	FY/2027	FY/2027	FY/2028
							REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
GENERAL DISTRICT COURT											
021020-3004	Repairs and Maintenance	202	409	424	450	126	450	550			
021020-3012	Attorney Fees	1,129	4,119	3,503	4,000	2,943	4,000	4,000			
021020-5203	Telecommunications	22	30	41	50	12	40	50			
021020-5401	Office Supplies	198	126	186	400	205	400	500			
021020-5801	Dues & Assoc. Memberships	50	50	50	100	80	100				
021020-7001	Machinery & Equipment	1,878	2,611	974	1,829	929	1,829	1,829			
	--TOTAL DEPARTMENT--	<u>3,479</u>	<u>7,345</u>	<u>5,178</u>	<u>6,829</u>	<u>4,295</u>	<u>6,799</u>	<u>7,029</u>			
****MAGISTRATE****											
021030-3004	Repairs and Maintenance										
021030-5203	Telecommunications			1	25		25				
021030-5401	Office Supplies										
021030-5411	Books & Subscriptions										
021030-7002	Furniture & Fixtures				150		150	150			
	--TOTAL DEPARTMENT--			<u>1</u>	<u>175</u>		<u>175</u>	<u>175</u>			
COURT SERVICES/VJCCCA											
021040-3020	Detention Home (Court Servic	117,551	42,216	76,785	50,000	18,979	50,000	50,000			
021040-3022	Outreach Detention (VJCCCA)	5,544	2,557	3,366	3,566	1,602	3,566	3,566			
021040-3023	Group Homes (VJCCCA)		10,360	1,575	12,000	2,450	12,000	12,000			
021040-3025	Refund to State (VJCCCA)			3,395							
021040-3027	EPICS Grant Match (to Amhers										
	--TOTAL DEPARTMENT--	<u>123,095</u>	<u>55,133</u>	<u>85,121</u>	<u>65,566</u>	<u>23,031</u>	<u>65,566</u>	<u>65,566</u>			
J & D DISTRICT COURT											
021050-3002	Professional Services										
021050-3004	Repairs and Maintenance				100		50	100			
021050-3005	Maintenance Service Contract										
021050-3012	Attorney Fees				2,020	990	1,000	2,020			
021050-5201	Postal Services	114	120	120	130		110	130			
021050-5203	Telecommunications	68	97	72	100	22	70	100			
021050-5401	Office Supplies	134	108	226	200		200	200			
021050-5411	Books & Subscriptions										
021050-5413	Other Operating Expenses										
021050-5504	Travel (Convention & Educati	940			1,000		800	1,000			
021050-5801	Dues & Assoc. Memberships	469	50	93	400	50	200	400			
021050-7001	Machinery & Equipment	2,379	2,177	1,885	2,274	534	2,000	2,274			
021050-7002	Furniture & Fixtures	205	1,424	450	600		500	600			
	--TOTAL DEPARTMENT--	<u>4,309</u>	<u>3,976</u>	<u>2,846</u>	<u>6,824</u>	<u>1,596</u>	<u>4,930</u>	<u>6,824</u>			
CLERK OF CIRCUIT COURT											
021060-1001	Salaries & Wages	259,942	285,358	293,213	306,021	203,855	306,021	305,335			
021060-1003	Part Time Salaries										
021060-1004	Backscanning Wages (TTF)										
021060-2001	FICA	17,907	19,834	20,110	23,045	14,002	23,045	23,358			
021060-2002	Retirement-VRS	12,991	13,813	13,469	13,469	12,114	13,469	13,806			
021060-2005	Hospital/Medical Plans	51,117	58,433	60,706	66,600	45,522	66,600	66,600			

FUND #-100 GENERAL FUND EXPENDITURES

	FY/2023	FY/2024	FY/2025	AMENDED	2026/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2027	FY/2027	FY/2027	FY/2027	FY/2028
							REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
COMMONWEALTH ATTORNEY											
022010-1001	Salaries & Wages	428,179	385,361	459,597	485,237	322,610	485,237	483,915			
022010-1002	ACA Supplement & Benefits										
022010-1003	Part-time Salaries	11,058	28,358	24,593	25,000	8,817	15,000	25,000			
022010-1004	CA Salary Increase & Benefit										
022010-1006	Wages/Victim Witness Grant	59,390	67,045	71,283	73,018	48,826	67,645	73,844			
022010-1007	MOU in Lieu of FT ACA										
022010-1008	Unemployment Benefits										
022010-2001	FICA	33,594	31,700	37,028	35,962	25,893	35,962	38,932			
022010-2002	Retirement-VRS										
022010-2005	Hospital/Medical Plans	23,767	9,191	9,180	9,180	6,120	9,180	9,180			
022010-2006	Group Insurance	5,437	4,986	5,245	5,435	3,732	5,435	5,029			
022010-2009	Hybrid Disability VLDP	2,930	2,952	3,289	3,408	2,340	3,408	3,748			
022010-2011	Worker's Compensation	4,838	7,443	8,315	8,840	6,630	8,840	8,840			
022010-2013	VRS Retirement Hybrid Plan	39,532	39,828	58,826	65,727	42,369	65,727	68,173			
022010-3002	Professional Services										
022010-3005	Maintenance Service Contract		595	595	595	678	678	700			
022010-5201	Postal Services	292	299	354	500	229	100	500			
022010-5203	Telecommunications	123	254	246	85	122	187	187			
022010-5401	Office Supplies	5,395	3,765	3,916	4,500	1,963	2,908	4,500			
022010-5411	Books & Subscriptions	1,173	1,173	2,252	2,000	742	1,316	2,000			
022010-5413	Other Operating Supplies (VW	4,176	226	4,191		2,496	2,496				
022010-5415	Other Equipment (VWPG)										
022010-5418	Other Asset Forfeitures										
022010-5419	Expense (Asset Forfeiture)	264		1,321	30,008		30,009				
022010-5420	Expense (Federal Asset Forfe										
022010-5501	Travel (Mileage)				1,000	255	510	500			
022010-5502	Trial Expenses (Meals)							500			
022010-5504	Travel (Convention & Educati	5,275	4,067	9,722	6,000	7,345	7,345	7,000			
022010-5506	Travel(Victim Witness Grant)	1,428		775		1,790	1,790				
022010-5510	Witness Expenses										
022010-5511	Trial Expenses										
022010-5801	Dues & Assoc. Memberships	2,260	1,620	2,215	2,250	1,290	2,580	2,250			
022010-7001	Machinery & Equipment	3,482			1,890			1,890			
022010-7002	Furniture & Fixtures		158	472	750			750			
022010-7007	Computer Equipment										
022010-7030	DCJS Grant 10675 2020-VD-BX-	11,351									
	--TOTAL DEPARTMENT--	643,944	589,021	703,415	761,385	484,247	746,353	737,438			
	COMMONWEALTH'S ATTORNEY	643,944	589,021	703,415	761,385	484,247	746,353	737,438			
031000	LAW ENFORCEMENT										
031020	***SHERIFF***										
031020-1001	Salaries & Wages	988,996	1,220,946	1,277,288	1,457,023	933,613	1,457,023	1,460,830			
031020-1002	Overtime	39,716	37,815	7,608	15,000	5,479	10,000	15,000			
031020-1003	Forest Cooperative Agreement	2,340	1,000	4,050		3,950					

FUND #-100 GENERAL FUND EXPENDITURES

	FY/2023	FY/2024	FY/2025	AMENDED	2026/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2027	FY/2027	FY/2027	FY/2027	FY/2028
							REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
SHERIFF											
031020-1004											
031020-1005											
031020-1006	39,124	40,852	48,176	13,319	13,319	13,319					
031020-1007	92,000	128,114	161,761	199,988	119,743	199,988	218,614				
031020-1008			16,562	20,000	21,761	25,000	20,000				
031020-1009											
031020-1009	63,934	83,577	119,720	119,720	77,666	116,499	113,045				
031020-1010			9,489	57,077	39,582	57,077	58,709				
031020-1011		14,231	43,975	45,294	30,196	45,294	45,294				
031020-1012											
031020-1013		397	17,864	8,343	10,404	10,404					
031020-1014		4,715	4,989		268	268					
031020-2001	88,810	113,489	124,773	133,197	97,653	133,197	156,828				
031020-2002	123,008	152,779	171,610	176,112	126,311	176,112	200,588				
031020-2005	193,691	272,440	334,710	346,488	223,791	346,488	340,728				
031020-2006	16,142	20,772	21,654	23,006	15,944	23,006	22,504				
031020-2009	1,091	1,854	1,788	1,929	1,320	1,929	2,151				
031020-2011	14,393	23,860	24,553	28,226	21,170	28,226	28,226				
031020-2013	14,718	25,024	29,214	31,560	21,670	31,560	39,120				
031020-3002	15,577	3,002	12,573	15,000	1,258	12,000	15,000				
031020-3003		1,495	2,195								
031020-3004											
031020-3005	6,070	11,328	2,478	7,000	3,733	6,200	7,000				
031020-3007	909	1,159	3,625	3,000	2,950	4,000	4,500				
031020-3028				19,485	14,218	19,485					
031020-3029				15,700	4,760	15,700					
031020-3030											
031020-3031	4,483										
031020-3032		6,420	3,772								
031020-3033		8,664	157								
031020-3034			12,514		3,275						
031020-3035			9,695		4,183						
031020-3036	5,708	1,372									
031020-3037	7,051	2,315									
031020-3038			35,429	35,000	20,348	20,348					
031020-3039			644		295	295					
031020-3040				26,370	27,512	27,512					
031020-5201	1,979	1,520	1,592	1,500	957	1,400	1,500				
031020-5203	4,802	5,448	5,564	4,500	5,803	5,800	5,000				
031020-5240	21,413	27,507	32,989	29,000	18,637	29,000	29,000				
031020-5401	6,637	10,611	7,994	8,000	6,342	7,400	8,000				
031020-5402											
031020-5408											
031020-5409	25,274	17,024	41,185	20,000	21,831	25,000	25,000				
031020-5410	14,691	23,932	28,366	23,000	18,811	25,000	25,000				
031020-5411											
031020-5412											
031020-5413	396	3,553	5,704	3,500	1,670	2,000					

FUND #-100 GENERAL FUND EXPENDITURES

	FY/2023	FY/2024	FY/2025	AMENDED	2026/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2027	FY/2027	FY/2027	FY/2027	FY/2028
							REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
SHERIFF											
031020-5414											
031020-5418											
031020-5419	22,714	90,904	9,717	3,877	2,385-	1,218					
031020-5420											
031020-5421											
031020-5501	18		856	750	77	300	750				
031020-5503	7,981	8,074	7,821	6,000	7,098	9,000	12,500				
031020-5504	554	225	3,418	6,000	483	3,000	6,000				
031020-5505											
031020-5509	18,713	19,681	17,864	22,000	23,592	26,000	35,000				
031020-5510	285	325		200							
031020-5801	5,050	4,926	10,100	10,000	6,300	10,000	10,000				
031020-5802		64	1,009	1,250	868	1,250	1,250				
031020-5803				20,295	10,223	14,841					
031020-5804							3,000				
031020-7001											
031020-7002											
031020-7003			996	18,932	18,931	18,932	19,928				
031020-7005											
031020-7013											
031020-7015	51,816	72,391	105,727	177,262	118,175	177,262	177,262				
031020-7016			12,500								
031020-7017				6,755	6,508	6,508					
031020-7035		291,202	1,933								
031020-7036		3,078									
031020-7037			2,963		164						
031020-7038		41,141	55,794	79,241	38,390	57,555	57,573				
031020-7039											
031020-7040											
031020-7041											
031020-7042											
031020-7043	2,622										
031020-7044	2,622										
031020-7045			16,805	18,437	19,407	19,407					
031020-7046											
031020-7047											
031020-7048	2,622										
031020-7049	55,545	71,669	72,254								
031020-7050	900	1,800	1,800	1,250		1,250	1,250				
031020-7051					8,700	8,700					
031020-7055											
031020-7057											
031020-7060											
031020-8002											
--TOTAL DEPARTMENT--	<u>1,964,395</u>	<u>2,872,695</u>	<u>2,947,817</u>	<u>3,259,586</u>	<u>2,176,954</u>	<u>3,231,753</u>	<u>3,166,150</u>				
LAW ENFORCEMENT	<u>1,964,395</u>	<u>2,872,695</u>	<u>2,947,817</u>	<u>3,259,586</u>	<u>2,176,954</u>	<u>3,231,753</u>	<u>3,166,150</u>				

FUND #-100 GENERAL FUND EXPENDITURES

	FY/2023	FY/2024	FY/2025	AMENDED	2026/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2027	FY/2027	FY/2027	FY/2027	FY/2028
							REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
032000	FIRE & RESCUE SERVICES										
032010	**PUBLIC SAFETY & EMERGENCY										
032010-1001	334,149	426,032	438,058	450,377	295,759	450,377	459,443				
032010-1002											
032010-1003	63,372	62,568	42,910	30,000	38,504	42,000	30,000				
032010-1004											
032010-1005		31,250									
032010-2001	29,411	37,621	35,443	38,380	25,587	38,380	37,442				
032010-2002	13,668	22,628	21,725	50,803	9,861	14,792	13,721				
032010-2005	69,446	80,892	97,105	108,048	54,080	81,120	81,120				
032010-2006	4,143	5,204	5,158	5,566	3,337	5,566	4,685				
032010-2009	1,615	1,624	1,742	1,847	1,415	1,847	2,495				
032010-2011	6,914	7,598	10,011	10,671	8,003	10,671	10,671				
032010-2013	21,791	21,917	28,911	8,734	24,038	35,379	45,378				
032010-2020											
032010-3002			815	2,250	2,226	2,250	2,789				
032010-5203	1,360	2,051	2,503	3,800	1,531	2,500	3,800				
032010-5401	5,585	9,131	6,489	8,000	8,575	9,000	9,000				
032010-5409	8,133	2,418	9,044	3,000	2,861	4,000	4,500				
032010-5410	826	2,224	4,032	3,200	1,733	3,000	4,000				
032010-5411	115	25	244	750		400	400				
032010-5504	2,961	6,959	8,250	10,000	4,026	9,000	11,000				
032010-5508	8,346	9,388	11,476	12,000	10,288	12,000	13,000				
032010-5801	935	972	1,512	2,000	1,762	2,000	2,500				
032010-7020											
032010-8225											
032010-8235											
032010-8300											
--TOTAL DEPARTMENT--	572,770	730,502	725,428	749,426	493,586	724,282	735,944				
032020	***EMERGENCY SERV.COUNCIL***										
032020-2007	34,431	35,533	35,508	36,000	36,118	36,118	36,000				
032020-2008	40,128	39,213	40,239	40,500	27,047	40,500	40,500				
032020-3001											
032020-5407											
032020-5415	51,972	38,869	26,162	50,000	24,943	50,000	50,000				
032020-5646											
032020-5647	450,000	495,962	497,151	553,103	553,103	553,103	562,010				
032020-5648	59,279	66,524	75,721	82,695	82,695	82,695					
032020-5650	19,030	18,322	18,153	18,085	18,086	18,086					
032020-5655											
032020-5660											
032020-5665											
032020-7007											
--TOTAL DEPARTMENT--	654,840	694,423	692,934	780,383	741,992	780,502	688,510				
032030	***E-911 PROGRAM***										
032030-1001	82,581	87,721	95,510	98,938	65,583	98,938	98,375				

FUND #-100 GENERAL FUND EXPENDITURES

	FY/2023	FY/2024	FY/2025	AMENDED	2026/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2027	FY/2027	FY/2027	FY/2027	FY/2028
							REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
E-911 PROGRAM											
032030-1002											
032030-1003											
032030-1008		92									
032030-2001	6,239	6,635	7,234	7,307	5,091	7,307	7,526				
032030-2002	9,472	10,062	10,286	10,286	7,063	10,286	10,693				
032030-2005	8,440	9,348	10,140	10,140	6,760	10,140	10,140				
032030-2006	1,107	1,175	1,127	1,128	774	1,128	1,043				
032030-2011	1,305	1,589	1,908	3,161	2,371	3,161	3,161				
032030-2013											
032030-3002			450	1,500		1,500	1,500				
032030-3004	2,871	6,709	6,309	7,000	4,674	7,000	7,000				
032030-3005	319,267	357,374	371,927	438,500	299,602	438,500	457,400				
032030-3006							4,000				
032030-3007											
032030-3016	26,332	46,483	73,037	63,300	32,683	63,750	63,750				
032030-5101	4,891	5,435	5,402	6,200	3,773	6,200	6,200				
032030-5102	17,759	36,513	21,832	36,500	16,921	36,500	36,500				
032030-5201	46	418	140	200	93	200	200				
032030-5203	2,639	2,565	3,148	3,200	2,138	3,200	3,200				
032030-5204	9,139	9,305	9,494	9,500	5,286	8,750	7,000				
032030-5205											
032030-5400											
032030-5401		2,039	243	200		100	200				
032030-5410											
032030-5411											
032030-5413	243	88	700	250	398	400	250				
032030-5501							100				
032030-5504	601	826	513	1,500		1,500	1,500				
032030-5508											
032030-5801	442	496	692	575	260	575	575				
032030-7002	360	1,600		1,600		1,600	1,600				
032030-7003	7,422	12,789	6,698	13,000	218	10,000	13,000				
032030-7007		2,279	14,280	6,000		6,000	6,000				
032030-8002											
032030-8003		8,000	12,240	12,731	8,364	12,731	13,113				
--TOTAL DEPARTMENT--	501,248	609,449	653,310	732,716	462,052	729,466	754,026				
FOREST FIRE SERVICE											
032040-5605	20,986	20,986	20,095	20,986	20,095	20,095	20,986				
--TOTAL DEPARTMENT--	20,986	20,986	20,095	20,986	20,095	20,095	20,986				
PAID EMS											
032060-1001	917,519	938,197	1,332,403	1,176,842	805,119	1,176,842	1,259,364				
032060-1002											
032060-2001	98,248	116,954	164,724	305,979	133,549	305,979	327,435				
032060-2011	28,551		66,757	39,599		39,599	41,579				
032060-3002	10,000	10,000	10,000	16,000	10,150	16,000	16,000				

FUND #-100 GENERAL FUND EXPENDITURES

	FY/2023	FY/2024	FY/2025	AMENDED	2026/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2027	FY/2027	FY/2027	FY/2027	FY/2028
							REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
PAID EMS											
032060-3004	Billing Services (EMSC)	38,953	43,417	53,102	36,000	35,715	36,000				
032060-3007	Advertising	906	478		1,000	1,000	1,000				
032060-5100	Electrical Services										
032060-5404	Medical Supplies (County)	26,039	35,954	63,080	50,000	32,466	50,000	60,000			
032060-5407	Maintenance Supplies										
032060-5409	Communications	3,688	1,824	1,929	2,800	904	2,800	2,800			
032060-5410	Uniforms	4,710	3,188	5,268	4,500	2,532	4,500	4,500			
032060-5413	Other Operating Supplies	861	729	4,326	1,500	2,488	2,000	3,500			
032060-5414	Non-Contractual Expense				2,500		1,000				
032060-5415	Gas, Oil, Grease-County Ambu										
032060-5501	Mileage		20,826	10,518	15,000		10,000	15,000			
032060-5509	Training	1,161	730	3,810	10,000	2,561	9,000	10,000			
032060-5640	Nelson Rescue-Bunk Area Reno	31,309									
032060-5645	Nelson Station II	21,089	23,221	25,464	22,000	12,810	22,000	24,000			
032060-5646	Nelson Station II Vehicle Ex	33,844	24,186	22,721	40,000	17,397	40,000	48,000			
032060-7002	Furniture & Fixtures				2,000		1,500	3,000			
032060-7007	Computer Equipment	435		1,609	4,000	3,100	3,000	4,000			
032060-7008	Medical Equipment-Auto CPR	1,048	7	6,603	6,800	2,058	5,000	4,000			
032060-9901	Contingency										
	--TOTAL DEPARTMENT--	<u>1,218,361</u>	<u>1,219,711</u>	<u>1,772,314</u>	<u>1,736,520</u>	<u>1,060,849</u>	<u>1,726,220</u>	<u>1,860,178</u>			
	FIRE & RESCUE SERVICES	<u>2,968,205</u>	<u>3,275,071</u>	<u>3,864,081</u>	<u>4,020,031</u>	<u>2,778,574</u>	<u>3,980,565</u>	<u>4,059,644</u>			
033000	CORRECTION & DETENTION										
033010	***JAIL***										
033010-3002	Professional Services (SCAAP	1,689	39								
033010-5402	Food Supplies		8	12	30	10	30	30			
033010-6001	Regional Jail	1,173,589	1,393,372	1,591,920	1,771,209	1,180,807	1,771,210	2,058,030			
033010-6002	ACRJ - OAA Sublocade Program				22,062		22,062				
	--TOTAL DEPARTMENT--	<u>1,175,278</u>	<u>1,393,419</u>	<u>1,591,932</u>	<u>1,793,301</u>	<u>1,180,817</u>	<u>1,793,302</u>	<u>2,058,060</u>			
	CORRECTION & DETENTION	<u>1,175,278</u>	<u>1,393,419</u>	<u>1,591,932</u>	<u>1,793,301</u>	<u>1,180,817</u>	<u>1,793,302</u>	<u>2,058,060</u>			
034000	INSPECTIONS										
034010	***BUILDING INSPECTOR***										
034010-1001	Salaries & Wages	198,791	211,182	255,592	283,387	186,442	283,387	287,015			
034010-1003	Part-time Salaries										
034010-1004	New Position-Asst.Code Offic										
034010-1005	New Position-Stormwater Mana										
034010-1006	New Building Insp/P&Z Admin		22,733								
034010-1007	Brd.of Bldg.Appeals Wages				300		300	300			
034010-2001	FICA	14,900	17,630	18,917	21,679	14,314	21,679	21,957			
034010-2002	Retirement-VRS		2,495	3,123	30,521	3,205	30,521	4,870			

FUND #-100 GENERAL FUND EXPENDITURES

	FY/2023	FY/2024	FY/2025	AMENDED	2026/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2027	FY/2027	FY/2027	FY/2027	FY/2028
							REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
ANIMAL CONTROL											
035010-3016	Sterilization Program	700	577		1,000	500	1,000				
035010-3020	Dangerous Dog Registry (VDAC	78	78	75	125	75	125				
035010-5100	Electrical Services	2,819	3,262	4,251	3,000	2,737	3,000				
035010-5203	Telecommunications	5,729	4,755	5,312	6,340	5,554	4,600				
035010-5401	Office Supplies	1,267	785	1,014	1,500	1,074	1,500				
035010-5402	Food Supplies	779	1,288	1,700	1,200	283	800				
035010-5404	Medical Supplies	297	843		800		500				
035010-5407	Maintenance Supplies	5,426	5,499	5,271	3,000	1,439	3,000				
035010-5410	Uniforms	2,854	3,650	4,838	3,500	2,671	3,000				
035010-5504	Travel (Convention & Educati	3,663	903	1,187	1,000	919	1,000				
035010-5509	Training	1,050	824	2,276	1,800	1,373	1,800				
035010-6021	School Project Supplies										
035010-7001	Machinery & Equipment										
	--TOTAL DEPARTMENT--	264,703	334,515	378,538	380,344	288,360	413,898	382,996			
MEDICAL EXAMINER											
035030-3001	Professional Health Services	160	120	160	160	140	160				
	--TOTAL DEPARTMENT--	160	120	160	160	140	160				
	OTHER PROTECTION	264,863	334,635	378,698	380,504	288,500	414,058	383,156			
042000	SANITATION & WASTE REMOVAL										
042030	***WASTE MANAGEMENT***										
042030-1001	Salaries & Wages	124,576	139,742	144,291	147,417	98,695	147,417	148,042			
042030-1002	Overtime	13,889	8,359	9,273	12,000	6,878	10,000	12,000			
042030-1003	Part-time Salaries-Conv.Ctrs	266,001	296,438	308,232	320,000	200,012	320,000	330,431			
042030-1004	New Position - Operator/Scal										
042030-1005	Drivers Positions - Incl. OT	81,688	78,310	68,747	91,490	45,292	75,000	96,119			
042030-2001	FICA	16,521	17,029	16,749	19,688	11,575	19,688	19,596			
042030-2002	Retirement-VRS	6,662	5,798	5,653	25,402	3,882	25,402	5,877			
042030-2005	Hospital/Medical Plans	40,109	42,485	33,800	30,420	24,505	30,420	50,700			
042030-2006	Group Insurance	2,764	2,934	2,448	2,783	1,685	2,783	2,487			
042030-2009	Hybrid Disability VLDP	1,237	1,432	1,147	1,357	790	1,357	1,427			
042030-2011	Worker's Compensation	6,161	9,233	10,089	10,165	7,624	10,165	10,165			
042030-2013	VRS Retirement Hybrid Plan	16,696	19,319	20,814	6,418	14,642	6,418	25,951			
042030-3001	Professional Health Services										
042030-3002	Professional Services		2,500	1,529							
042030-3003	Convenience Centers (Fuel)	46,029	33,639	37,573	56,000	27,350	40,112	56,000			
042030-3004	Repairs and Maintenance	45,527	47,244	56,304	65,000	50,626	83,792	85,000			
042030-3005	Maintenance Service Contract										
042030-3007	Advertising										
042030-3010	Tipping Fee (Transfer Statio	336,123	350,965	344,227	363,000	271,020	407,924	363,000			
042030-3011	Tipping Fees- Region 2000 Sv										
042030-3012	Recycling Services	17,167	13,068	12,578	20,000	8,120	9,924	20,000			
042030-3015	Transportation Fees	231,164	235,572	230,563	263,377	146,125	241,500	263,377			

FUND #-100 GENERAL FUND EXPENDITURES

	FY/2023	FY/2024	FY/2025	AMENDED	2026/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2027	FY/2027	FY/2027	FY/2027	FY/2028
							REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
WASTE MANAGEMENT											
042030-3016											
042030-3017											
042030-3021	1,210	1,940	400	2,000			2,000				
042030-3022	6,737	7,294	7,653	7,700	7,910	7,910	8,150				
042030-3025	231	210	1,760	1,500	126	200	2,000				
042030-5100	9,638	10,042	10,340	10,000	6,977	9,000	10,755				
042030-5103	504	567	628	750	738	1,988	750				
042030-5203	2,218	2,971	3,288	3,050	2,097	3,000	3,500				
042030-5401	3,432	2,791	2,292	3,500	2,394	3,900	4,500				
042030-5407	604	2,356	3,891	3,000	2,457	6,392	4,000				
042030-5408	14,469	27,698	10,603	35,000	19,598	32,000	35,000				
042030-5409	885	317	165	1,000			1,000				
042030-5410	1,631	2,061	2,591	3,500	1,843	3,044	3,500				
042030-5501	664	189		700			700				
042030-5504	2,133	730	1,270	1,500	635	1,640	1,500				
042030-7001	6,095										
042030-7004											
042030-7007	293	367	461	500	36	36					
042030-8002			1,341	1,341		1,341	1,341				
042030-9900											
042030-9901											
--TOTAL DEPARTMENT--	<u>1,303,058</u>	<u>1,363,600</u>	<u>1,350,700</u>	<u>1,509,558</u>	<u>963,632</u>	<u>1,502,353</u>	<u>1,568,868</u>				
SANITATION & WASTE REMOVAL	<u>1,303,058</u>	<u>1,363,600</u>	<u>1,350,700</u>	<u>1,509,558</u>	<u>963,632</u>	<u>1,502,353</u>	<u>1,568,868</u>				
043000 GENERAL MAINTENANCE											
043020 ***BUILDINGS AND GROUNDS***											
043020-1001	275,712	312,987	317,411	348,346	230,825	348,346	347,148				
043020-1002	953	951	5,463	3,000	3,747	4,000	3,000				
043020-1003		86	107								
043020-1004											
043020-1005											
043020-2001	20,607	23,654	24,250	25,683	17,999	25,683	26,786				
043020-2002	25,899	17,902	19,596	35,835	12,850	35,835	19,522				
043020-2005	48,557	48,917	61,570	70,020	45,835	70,020	70,020				
043020-2006	3,722	3,728	3,708	3,926	2,724	3,926	3,680				
043020-2009	441	1,038	979	922	825	922	1,324				
043020-2011	3,313	4,896	5,420	5,777	4,333	5,777	5,777				
043020-2013	5,957	14,005	16,620	4,360	13,838	4,360	24,078				
043020-3005	32,567	18,857	34,343	37,000	35,302	70,032	50,000				
043020-3006	23,726	33,242	35,407	51,000	29,837	31,000	51,000				
043020-3007											
043020-5100	176,574	180,474	186,605	186,400	126,352	167,740	186,400				
043020-5102											
043020-5103	12,610	12,127	17,624	17,000	11,041	12,680	17,000				

FUND #-100 GENERAL FUND EXPENDITURES

	FY/2023	FY/2024	FY/2025	AMENDED	2026/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2027	FY/2027	FY/2027	FY/2027	FY/2028
							REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
BUILDINGS AND GROUNDS											
043020-5203	Telecommunications	2,309	1,662	1,387	2,500	967	1,500	2,500			
043020-5308	Insurance (Property/liabilit	30,246	31,075	30,761	32,000	33,209	33,209	33,209			
043020-5403	Agricultural Supplies& Servi	22,031	23,610	31,557	32,000	21,486	37,000	32,000			
043020-5405	Janitorial Supplies	14,299	11,862	8,388	13,500	10,444	17,000	15,000			
043020-5407	Maintenance Supplies	46,440	21,949	26,554	41,000	16,731	26,000	41,000			
043020-5410	Uniforms	2,433	1,765	2,256	3,000	2,206	2,964	3,000			
043020-5423	Pest Control	4,850	3,370	3,630	5,400	2,300	3,500	5,400			
043020-5501	Travel (Mileage)										
043020-5506	Education/Training		106		2,000	100	400	2,000			
043020-7001	Machinery & Equipment	12,626	2,100	2,766	3,500	13,846	13,067	3,500			
043020-8002	Rent/Lease	93,217	106,865	110,839	113,813	74,255	113,813	114,873			
043020-8003	NMS Maintenance										
043020-8004	RVCC Maintenance										
043020-8005	Wayside Maintenance										
043020-8006	Snow Removal	17	780	1,027	1,500	1,500		1,500			
043020-8007	UST Removal (NCHS)										
043020-8101	Repair/Replacement Insurance										
	--TOTAL DEPARTMENT--	859,106	878,008	948,268	1,039,482	712,552	1,028,774	1,059,717			
MOTOR POOL											
043040-5305	Motor Vehicle Insurance	35,004	39,953	41,983	42,000	40,815	40,815	42,000			
043040-5408	Vehicle Repairs & Supplies	60,371	85,772	70,968	65,000	40,327	65,000	65,000			
043040-5409	New Vehicle Equipment (Sheri										
043040-5415	Gas, Oil, and Grease	144,004	169,498	159,395	150,000	96,798	150,000	150,000			
043040-7005	Motor Vehicles										
	--TOTAL DEPARTMENT--	239,379	295,223	272,346	257,000	177,940	255,815	257,000			
	GENERAL MAINTENANCE	1,098,485	1,173,231	1,220,614	1,296,482	890,492	1,284,589	1,316,717			
HEALTH											
051000	HEALTH										
051010	***LOCAL HEALTH DEPARTMENT**										
051010-5601	Nelson Co. Health Dept.	313,591	340,607	357,637	375,519	187,760	375,519	400,138			
051010-7002	Furniture & Fixtures										
	--TOTAL DEPARTMENT--	313,591	340,607	357,637	375,519	187,760	375,519	400,138			
	HEALTH	313,591	340,607	357,637	375,519	187,760	375,519	400,138			
MENTAL HEALTH/COMM.SERVICES											
052000	MENTAL HEALTH/COMM.SERVICES										
052010	***MENTAL HEALTH***										
052010-5602	Region Ten Comm. Services Bo	150,000	150,000	150,000	150,000	75,000	150,000	216,479			
	--TOTAL DEPARTMENT--	150,000	150,000	150,000	150,000	75,000	150,000	216,479			
	MENTAL HEALTH/COMM.SERVICES	150,000	150,000	150,000	150,000	75,000	150,000	216,479			

FUND #-100 GENERAL FUND EXPENDITURES

	FY/2023	FY/2024	FY/2025	AMENDED	2026/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2027	FY/2027	FY/2027	FY/2027	FY/2028
							REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
053000	WELFARE/SOCIAL SERVICES										
053010	***TAX RELIEF***										
053010-5714	Tax Relief - Real Estate										
053010-5715	Tax Relief - Personal Proper										
053030	***AT RISK BOARD***										
053030-1001	CSA Coordinator Salary										
053030-2001	FICA										
053030-2002	VRS-Retirement										
053600	***CSA/AT RISK YOUTH & FAMIL										
053600-1003	11,422	12,244	13,623	15,000	8,360	13,000	15,680				
053600-1011	1,275	900	1,350	1,800	525	1,300	1,800				
053600-2001	971	1,006	1,146	1,286	695	1,000	1,334				
053600-2011	496	503	696	829	622	829	829				
053600-3164	2,773,757	2,164,658	2,540,366	2,000,000	1,663,789	2,000,000	2,000,000				
053600-3174		8,975	10,275	18,522		18,522	18,522				
053600-5201	Postage										
053600-5203	Phone										
053600-5401	733	250	238	1,000	350	600	1,000				
053600-5504	Travel (Convention & Meeting										
--TOTAL DEPARTMENT--	2,788,654	2,188,536	2,567,694	2,038,437	1,674,341	2,035,251	2,039,165				
	2,788,654	2,188,536	2,567,694	2,038,437	1,674,341	2,035,251	2,039,165				
064010	***COMMUNITY COLLEGE***										
064010-5649	2,108	2,513	2,117	2,124	1,593	2,124	2,004				
--TOTAL DEPARTMENT--	2,108	2,513	2,117	2,124	1,593	2,124	2,004				
	2,108	2,513	2,117	2,124	1,593	2,124	2,004				
071000	PARKS & RECREATION										
071020	***RECREATION***										
071020-1001	108,767	119,388	124,846	128,925	85,777	128,925	128,880				
071020-1002	782	1,364	930	1,500	285	800	1,500				
071020-1003	3,090	4,183	28,850	30,500	19,471	30,500	25,998				
071020-1004	13,778	17,456	15,460	17,919	10,974	17,919	18,280				
071020-1005		9,984									
071020-1006							8,041				
071020-1007							68,955				
071020-1008	50										
071020-2001	9,541	11,518	12,875	13,391	8,996	13,391	13,976				
071020-2002	12,463	11,927	8,262	13,476	5,673	13,476	8,589				
071020-2005	16,866	14,553	9,180	9,180	6,120	9,180	9,180				
071020-2006	1,456	1,551	1,472	1,476	1,014	1,476	1,366				
071020-2009		100	356	358	246	358	394				

FUND #-100 GENERAL FUND EXPENDITURES

	FY/2023	FY/2024	FY/2025	AMENDED	2026/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2027	FY/2027	FY/2027	FY/2027	FY/2028
							REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
RECREATION											
071020-2011	Worker's Compensation	1,685	2,430	3,781	3,781	2,455	3,274	3,274			
071020-2013	VRS Retirement Hybrid Plan		1,348	5,657	1,694	3,954	1,694	7,165			
071020-3001	Health/Background Services	159	364	897	750	483	750	750			
071020-3005	Maintenance Service Contract				700	200	350	700			
071020-3006	Printing & Binding	2,865	728	491	2,000	129	1,700	2,000			
071020-3007	Advertising	2,939	468	2,964	3,500	2,006	3,500	6,196			
071020-3016	Contracted Services	4,755	2,735	2,500	4,000	1,127	2,500	4,000			
071020-3017	Contracted Umpires	7,408	8,920	17,125	13,000	10,145	13,000	17,360			
071020-3018	Contracted Field Maintenance	5,278	16,851	8,373	12,000	10,876	12,000	12,000			
071020-3019	VRRRT - Blue Ridge Rail Trai	10,621	18,131	14,293	14,000	10,515	14,000	14,000			
071020-3020	Blue Ridge Tunnel Trail Main	33,016	33,339	35,419	35,000	15,703	30,000	30,000			
071020-3021	Target Grant - Youth Soccer										
071020-3022	Baseball Donation Account										
071020-3023	Parks & Rec Special Events		1,637	2,115		2,015	2,015				
071020-5100	Electrical Svcs (field light	1,615	1,459	1,548	1,700	682	1,400	1,500			
071020-5201	Postal Services	114	120	120	200	8	150	200			
071020-5203	Telecommunications	33	61	41	500	13	11	40			
071020-5401	Office Supplies	257	1,717	615	800	93	700	800			
071020-5407	Maintenance Supplies	7,339	8,668	6,448	8,000	3,472	7,000	8,000			
071020-5410	Outdoor Recreation	117									
071020-5411	Recreation Programming										
071020-5412	Educational & Recreational S	32,945	32,420	36,506	30,000	18,122	30,000	35,500			
071020-5413	Concession Supplies										
071020-5422	Special Projects	2,499									
071020-5501	Travel(Mileage)	55		122	250		100	250			
071020-5503	Travel(Subsistence & Lodging	1,263	1,513	1,257	2,000	1,952	2,000	3,923			
071020-5504	Travel(Convention & Educatio	946	1,550	1,154	1,500		500	3,154			
071020-5801	Dues and Memberships	200	200	200	800		500	800			
071020-7001	Machinery & Equipment		3,295								
071020-7007	MyRec Rec Management Softwar	3,295		3,295	3,295		3,445	3,445			
071020-8003	VOF Public Access Grant- Roc		1,920		17,000		22,000				
071020-8004	Forest Sustainability Fund S			25,000	111,710		111,711				
	--TOTAL DEPARTMENT--	<u>286,197</u>	<u>331,898</u>	<u>372,152</u>	<u>484,905</u>	<u>222,506</u>	<u>368,614</u>	<u>551,927</u>			

PARKS & RECREATION	<u>286,197</u>	<u>331,898</u>	<u>372,152</u>	<u>484,905</u>	<u>222,506</u>	<u>368,614</u>	<u>551,927</u>				
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081000	PLANNING & COMMUNITY DEVELOP										
081010	***PLANNING***										
081010-1001	Salaries & Wages	120,757	141,265	119,872	150,740	98,039	150,740	157,074			
081010-1002	Overtime	3,375	2,573	510	3,500	923	2,000	3,500			
081010-1003	Part-time Salaries										
081010-1004	New Position-Planner										
081010-1011	Remuneration-Planning Commis	6,075	3,525	4,950	6,300	2,625	5,000	6,300			
081010-1012	Remuneration-Zoning Board	225	675		900		900	900			
081010-2001	FICA	9,396	10,738	8,921	11,574	7,423	11,574	12,284			

FUND #-100 GENERAL FUND EXPENDITURES

	FY/2023	FY/2024	FY/2025	AMENDED	2026/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2027	FY/2027	FY/2027	FY/2027	FY/2028
							REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
PLANNING											
081010-2002				15,918		15,918					
081010-2005	19,110	21,522	18,054	22,644	12,947	22,644	18,372				
081010-2006	1,618	1,907	1,454	1,744	1,099	1,744	1,665				
081010-2009	1,026	1,210	912	1,094	689	1,094	1,241				
081010-2011	1,695	2,283	2,695	2,819	2,114	2,819	2,819				
081010-2013	13,851	16,324	15,356	5,173	12,460	5,173	22,572				
081010-3000											
081010-3001											
081010-3002			71		1,786	1,528					
081010-3003											
081010-3005	4,987	4,268	5,046	6,000	4,070	6,000	6,000				
081010-3006	953		752	1,000		800	1,000				
081010-3007	4,595	3,296	1,817	4,500	848	4,000	4,500				
081010-5201	697	828	598	1,200	2,125	2,500	1,600				
081010-5203	38	73	30	50	21	40	50				
081010-5401	970	1,830	1,397	1,500	852	1,500	1,500				
081010-5411		120	443	500	240	400	500				
081010-5501	1,583	1,014	1,315	1,500	1,153	1,500	1,500				
081010-5503	2,109	1,693	1,265	2,500	1,750	2,200	2,500				
081010-5504	337		1,150	800	425	800	800				
081010-5505	1,795	1,852	2,525	2,200	3,125	2,200	2,200				
081010-5650											
081010-5801	500	642	822	750	435	650	750				
081010-7002											
081010-7007											
081010-7050							5,000				
--TOTAL DEPARTMENT--	195,692	217,638	189,955	244,906	155,149	243,724	254,627				
***TOURISM/ECONOMIC DEVELOPM											
081020-1001	138,796	148,135	166,860	239,032	158,759	239,032	233,368				
081020-1003	69,350	83,850	86,725	87,050	56,346	87,050	87,707				
081020-1004											
081020-2001	15,916	17,752	19,433	23,301	16,858	23,301	24,562				
081020-2002	15,913	16,991	16,862	23,429	9,773	23,429	12,063				
081020-2005	16,880	18,696	21,970	30,420	16,055	30,420	20,280				
081020-2006	1,859	1,985	1,919	2,567	1,837	2,567	2,474				
081020-2009			45	451	481	451	967				
081020-2011	2,191	2,930	5,199	5,253	3,940	5,253	5,253				
081020-2013			758	2,134	7,708	2,134	17,587				
081020-3002	2,044	596									
081020-3004											
081020-3005	1,554	1,714	2,864	2,700	1,096	2,700	32,200				
081020-3006	39,399	28,441	41,203	42,000	15,868	42,000	42,000				
081020-3007	54,683	40,892	50,216	63,000	26,854	55,000	65,696				
081020-3010			11,515								
081020-3012											
081020-5201	3,252	2,226	2,466	4,500		3,000	4,500				

FUND #-100 GENERAL FUND EXPENDITURES

	FY/2023	FY/2024	FY/2025	AMENDED	2026/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2027	FY/2027	FY/2027	FY/2027	FY/2028
							REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
CAPITAL OUTLAY											
091050-2001				40,000	29,500	29,500					
091050-2002							1,659,074	1,659,074-			
091050-7001		10,106									
091050-7002			4,167								
091050-7005							115,650				
091050-7006				43,000		43,000	47,376				
091050-7007											
091050-7008		17,110									
091050-7010							100,000				
091050-7011											
091050-7012							55,200				
091050-7013			32,211								
091050-7014		20,532									
091050-7015				30,000		30,000					
091050-7016	5,975										
091050-7017			39,628	234,592		234,592					
091050-7018			146,740								
091050-7019	42,125										
091050-7020	15,862	9,518									
091050-7021	24,410										
091050-7022											
091050-7023	100,074	50,757	65,172	78,383	47,384	78,384					
091050-7024			16,145								
091050-7025	16,400	3,000									
091050-7026				162,000	64,250	140,000					
091050-7027	5,415	12,870	12,207								
091050-7028	22,480										
091050-7029							65,500				
091050-7030	8,000										
091050-7031							10,000				
091050-7032											
091050-7033				98,850		96,000					
091050-7034							30,000				
091050-7035			9,058								
091050-7036							150,000				
091050-7050				10,000							
091050-7060				26,100	18,530	26,100					
091050-7061											
091050-7072							95,000				
091050-7073		528		61,600			61,600				
091050-7074	16,200	19,800									
091050-7075		13,560	11,592		33,426	33,426	130,500				
091050-7076					194,817						
091050-7077							4,583,014	4,583,014-			
091050-7078	241,778	219,074	420,811	260,484	221,515	260,484	262,000				
091050-7079							27,107				
091050-7080				40,000	27,107	27,107					

FUND #-100 GENERAL FUND EXPENDITURES

	FY/2023	FY/2024	FY/2025	AMENDED	2026/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2027	FY/2027	FY/2027	FY/2027	FY/2028
							REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
LIBRARY EXPANSION											
094100-3140											
094100-3141											
094100-3142											
094100-3143											
094100-3144											
094100-3160											
094100-3161											
094100-7002											
094200	***COUNTY OFFICE BUILDING***										
094200-3002		43,929									
094200-3003		6,293									
094200-3004		43,929									
094200-3140	96,033	112,641									
094200-3160											
094200-7002											
--TOTAL DEPARTMENT--	96,033	206,792									
CAPITAL PROJECTS											
	96,033	206,792									
LARKIN PROPERTY BAN											
095100	***LARKIN PROPERTY BAN***										
095100-3002	85,261										
--TOTAL DEPARTMENT--	85,261										
LARKIN PROPERTY BAN											
	85,261										
CONTINGENCY FUND											
099900	***CONTINGENCY***										
999000	***CONTINGENCY***										
999000-9901	24,023			26,469		26,469	4,121,977				
999000-9905		16,062		408,092		204,046	300,000				
999000-9910											
999000-9911											
--TOTAL DEPARTMENT--	24,023	16,062		434,561		230,515	4,421,977				
CONTINGENCY											
	24,023	16,062		434,561		230,515	4,421,977				
-TOTAL FOR FUND											
	46,467,445	50,685,019	48,219,053	52,434,142	42,678,264	51,438,539	65,443,437	8,989,142-			
- FINAL TOTAL											
	46,467,445	50,685,019	48,219,053	52,434,142	42,678,264	51,438,539	65,443,437	8,989,142-			

FUND #-100 GENERAL FUND REVENUES

	FY/2023	FY/2024	FY/2025	AMENDED	2026/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2027	FY/2027	FY/2027	FY/2027	FY/2028
							REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
000999	GENERAL FUND REVENUES										
001000	REVENUE FROM LOCAL SOURCES										
001100	GENERAL PROPERTY TAXES										
001101	***REAL ESTATE TAXES***										
001101-0030	Land Redemptions										
001101-0031	Land Redemptions-Interest										
001101-0040	Rollback Taxes										
001101-1000	2000 Real Estate Taxes FH										
001101-1001	2001 Real Estate Taxes FH										
001101-1002	2002 Real Estate Taxes FH										
001101-1003	2003 Real Estate Taxes FH										
001101-1004	2004 Real Estate Taxes FH										
001101-1005	2005 Real Estate Taxes FH										
001101-1006	38-	36-									
001101-1007			73-		1-						
001101-1008	2008 Real Estate Taxes FH										
001101-1009	2009 Real Estate Taxes FH										
001101-1010	2010 Real Estate Taxes FH										
001101-1011	55-				154-						
001101-1012	197-	79-	484-								
001101-1013	161-	33-	661-		20-						
001101-1014	863-	104-	721-								
001101-1015	3,321-	1,121-	721-								
001101-1016	2,612-	3,762-	1,500-		815-						
001101-1017	4,667-	3,544-	1,005-		1,643-						
001101-1018	8,602-	4,994-	3,704-		1,948-						
001101-1019	13,694-	10,051-	4,255-		2,531-						
001101-1020	36,739-	17,884-	11,315-		2,758-						
001101-1021	61,308-	27,237-	23,880-		7,024-						
001101-1022	486,843-	69,717-	33,462-		18,160-						
001101-1023	9,623,182-	413,340-	92,297-		29,892-						
001101-1024		9,601,501-	501,600-		62,009-						
001101-1025			9,662,615-		495,154-						
001101-1026				10,736,502-		12,268,458-					
001101-1027							12,519,231-				
001101-2000	2000 Real Estate Taxes SH										
001101-2001	2001 Real Estate Taxes SH										
001101-2002	2002 Real Estate Taxes SH										
001101-2003	2003 Real Estate Taxes SH										
001101-2004	2004 Real Estate Taxes SH										
001101-2005	64-										
001101-2006		64-	10-								
001101-2007					56-						
001101-2008	2008 Real Estate Taxes SH										
001101-2009	2009 Real Estate Taxes SH										
001101-2010	2010 Real Estate Taxes SH										
001101-2011	55-				65-						
001101-2012	272-	8-	479-		60-						

FUND #-100 GENERAL FUND REVENUES

	FY/2023	FY/2024	FY/2025	AMENDED	2026/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2027	FY/2027	FY/2027	FY/2027	FY/2028
							REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
***PERSONAL PROPERTY TAXES**											
001103-1039											
001103-1047											
001103-1048											
001103-1049											
001103-1050	51-	206-									
001103-1051	129-	225-	19-								
001103-1052	175-	245-	82-								
001103-1053	354-	363-	161-		16-						
001103-1054	2,759-	522-	207-		18-						
001103-1055	12,545-	3,004-	585-		31-						
001103-1056		12,786-	2,963-		560-						
001103-1057			12,738-	13,000-	2,224-	13,000-					
001103-1058							13,000-				
001103-1059											
001103-2017											
001103-2018	24-										
001103-2019	45-										
001103-2020											
001103-2021											
001103-2022											
001103-2023											
001103-2024	101-										
001103-2025	1,870-	386-									
001103-2027	4,618-	2,340-	87-								
001103-2028	12,558-	4,558-	1,259-		476-						
001103-2029	119,355-	18,286-	4,977-		1,265-						
001103-2030	2,255,363-	114,626-	14,360-		2,514-						
001103-2031	74,494-	2,044,775-	110,802-		11,122-						
001103-2032		83,620-	2,006,782-	303,139-	73,178-	303,139-					
001103-2033			105,070-	2,039,269-	1,956,294-	2,129,241-	370,409-				
001103-2034							2,189,331-				
001103-2045											
001103-2046											
001103-2047											
001103-2048											
001103-2049											
001103-2050	52-	206-									
001103-2051	121-	245-	22-								
001103-2052	199-	310-	109-								
001103-2053	667-	379-	127-		19-						
001103-2054	13,574-	818-	248-		18-						
001103-2055	1,372-	14,306-	802-		54-						
001103-2056		1,312-	14,166-		777-						
001103-2057			1,390-	15,000-	11,824-	15,000-					
001103-2058							15,000-				
--TOTAL DEPARTMENT--	6,354,497-	6,029,774-	6,141,026-	6,201,403-	4,113,578-	6,381,347-	6,489,001-				

FUND #-100 GENERAL FUND REVENUES

	FY/2023	FY/2024	FY/2025	AMENDED	2026/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2027	FY/2027	FY/2027	FY/2027	FY/2028
							REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
001104	***MACHINERY AND TOOLS TAX**										
001104-1040											
001104-1041											
001104-1042											
001104-1043											
001104-1044	13,540-										
001104-1045	41,345-	472-	492-								
001104-1046		35,081-	6,047-								
001104-1047			33,890-		51-						
001104-1048				34,200-		34,200-					
001104-1049							34,200-				
001104-2039											
001104-2040											
001104-2041											
001104-2042											
001104-2043											
001104-2044	41,632-	209-									
001104-2045		36,898-	5,411-								
001104-2046		39-	36,210-								
001104-2047			312-	40,800-	25,240-	40,800-					
001104-2048							40,800-				
--TOTAL DEPARTMENT--	96,517-	72,699-	82,362-	75,000-	25,291-	75,000-	75,000-				
001106	***LATE TAX PENALTY***										
001106-0001	Late Tax Penalty	232,150-	224,602-	232,073-	225,910-	154,008-	226,378-	262,056-			
--TOTAL DEPARTMENT--		232,150-	224,602-	232,073-	225,910-	154,008-	226,378-	262,056-			
001107	***LATE TAX INTEREST***										
001107-0001	Late Tax Interest	150,627-	163,343-	179,804-	162,000-	117,553-	172,936-	187,920-			
--TOTAL DEPARTMENT--		150,627-	163,343-	179,804-	162,000-	117,553-	172,936-	187,920-			
001200	OTHER LOCAL TAXES										
001201	***LOCAL SALES AND USE TAXES										
001201-0001	Local Sales Tax	2,074,313-	2,137,508-	2,260,777-	2,327,992-	1,674,986-	2,512,479-	2,512,479-			
001201-0005	Local Use Tax (Veh/Trailer R	1,033-	3,494-		800-		800-	800-			
--TOTAL DEPARTMENT--		2,075,346-	2,141,002-	2,260,777-	2,328,792-	1,674,986-	2,513,279-	2,513,279-			
001202	***UTILITY TAXES***										
001202-0025	Electric Consumer Utility Ta	492,785-	509,009-	525,238-	556,378-	338,170-	517,809-	530,754-			
001202-0030	Telecommunications Consumer			115-							
001202-0040	Telecommunications Wireless										
--TOTAL DEPARTMENT--		492,785-	509,009-	525,353-	556,378-	338,170-	517,809-	530,754-			
001203	***BUSINESS LICENSES***										
001203-0001	Business Licenses	53,140-	54,894-	54,822-	54,000-	33,420-	54,000-	54,000-			
001203-0006	License Tax (Horse Race Wage										
--TOTAL DEPARTMENT--		53,140-	54,894-	54,822-	54,000-	33,420-	54,000-	54,000-			

FUND #-100 GENERAL FUND REVENUES

	FY/2023	FY/2024	FY/2025	AMENDED	2026/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2027	FY/2027	FY/2027	FY/2027	FY/2028
							REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
001204	***UTILITY FRANCHISE TAX***										
001204-0001	Utility Franchise Tax										
001204-0025	59,890-	60,803-	63,418-	65,000-	39,119-	65,000-	65,000-				
001204-0030	11,605-	9,353-	11,705-	15,000-	681-	15,000-	15,000-				
	--TOTAL DEPARTMENT--	71,495-	70,156-	75,123-	80,000-	39,800-	80,000-				
001205	***MOTOR VEHICLE LICENSES***										
001205-0009	891	1,240	969	1,200-	504	1,200-	1,200-				
001205-0017	Vehicle License Fee 2008										
001205-0024	Vehicle License Fee 2015										
001205-0025	Vehicle License Fee 2016										
001205-0026	212-										
001205-0027	972-	229-									
001205-0028	1,834-	1,144-	112-								
001205-0029	5,105-	2,418-	875-								
001205-0030	29,431-	6,697-	1,951-								
001205-0031	203,096-	26,762-	5,089-								
001205-0032	506,807-	192,118-	28,018-								
001205-0033		510,121-	194,930-	738,890-	21,540-	738,890-					
001205-0034			506,814-				149,431-				
001205-0035								738,890-			
	--TOTAL DEPARTMENT--	746,566-	738,249-	736,820-	740,090-	175,260-	740,090-	740,090-			
001206	***BANK FRANCHISE TAX***										
001206-0001	110,913-	91,447-	89,283-	109,728-							
	--TOTAL DEPARTMENT--	110,913-	91,447-	89,283-	109,728-	109,728-	109,728-				
001207	***RECORDATION TAXES***										
001207-0001	340,223-	363,462-	355,039-	365,000-	274,715-	412,073-	380,000-				
001207-0002	Taxes on Wills and Deeds										
	--TOTAL DEPARTMENT--	340,223-	363,462-	355,039-	365,000-	274,715-	412,073-	380,000-			
001208	***MEALS & LODGING TAXES***										
001208-0001	1,627,361-	1,742,843-	2,583,273-	2,587,193-	2,022,813-	2,722,813-	2,722,813-				
001208-0002	1,282,923-	1,507,617-	1,506,941-	1,592,798-	1,081,040-	1,621,560-	1,621,560-				
	--TOTAL DEPARTMENT--	2,910,284-	3,250,460-	4,090,214-	4,179,991-	3,103,853-	4,344,373-	4,344,373-			
001300	PERMITS AND LICENSES										
001301	***DOG LICENSES***										
001301-0028	Dog Licenses - 2020										
001301-0029	Dog Licenses - 2021										
001301-0030	750-										
001301-0031	12,883-	729-									
001301-0032		14,092-	562-								
001301-0033			11,117-	13,200-	501-	501-					
001301-0034							8,277-	11,675-			
001301-0035								11,675-			
	--TOTAL DEPARTMENT--	13,633-	14,821-	11,679-	13,200-	8,778-	12,176-	11,675-			

FUND #-100 GENERAL FUND REVENUES

	FY/2023	FY/2024	FY/2025	AMENDED	2026/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2027	FY/2027	FY/2027	FY/2027	FY/2028
							REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
001303	***PERMIT FEES***										
001303-0001	1,463-	3,330-	1,634-	3,000-	530-	1,520-	1,520-				
001303-0002	255-	170-	85-	300-		300-	300-				
001303-0003											
001303-0004	11,351-	10,477-	9,011-	12,500-	17,963-	17,963-	47,500-				
001303-0006	1,016-	1,018-	1,075-	1,200-	701-	1,200-	1,200-				
001303-0007	6,720-	12,025-	10,200-	11,000-	5,990-	9,200-	11,000-				
001303-0008	291,035-	222,682-	437,458-	365,000-	154,927-	365,000-	365,000-				
001303-0009	23,538-	11,162-	10,848-	16,000-	8,025-	16,000-	16,000-				
001303-0010	9,050-	8,202-	6,400-	11,500-	5,650-	11,100-	11,400-				
001303-0011			19,675-								
001303-0012											
001303-0013	8,440-	3,285-	23,095-	10,000-	4,910-	10,000-	10,000-				
001303-0014											
001303-0015			8,994-		2,588-	2,588-	2,500-				
001303-0019	100-	90-		100-	25-	100-	100-				
	--TOTAL DEPARTMENT--	352,968-	272,441-	528,475-	430,600-	201,309-	434,971-	466,520-			
001400	FINES AND FORFEITURES										
001401	***COURT FINES & FORFEITURES										
001401-0001	142,080-	174,944-	261,105-	334,464-	157,719-	250,000-	264,000-				
001401-0002				8,291-	6,534-	9,801-	9,801-				
001401-0003											
001401-0234	1,921-	2,182-	1,498-	1,750-	710-	1,750-	1,750-				
001401-0244	44,424-	60,533-	75,754-	77,000-	49,191-	77,000-	77,000-				
001401-0245											
001401-0250	8,002-	20,015-	12,929-	9,400-	8,823-	12,823-	12,823-				
	--TOTAL DEPARTMENT--	196,427-	257,674-	351,286-	430,905-	222,977-	351,374-	365,374-			
001500	REVENUE FROM USE OF MONEY/PR										
001501	***INTEREST ON INVESTMENTS**										
001501-0001	795,659-	1,177,090-	1,025,697-	1,100,000-	638,314-	1,188,000-	1,276,000-				
001501-0002	41,792	95,038-	58,834-		6,260-						
	--TOTAL DEPARTMENT--	753,867-	1,272,128-	1,084,531-	1,100,000-	644,574-	1,188,000-	1,276,000-			
001502	***RENTAL/SALE OF PROPERTY**										
001502-0001											
001502-0002	4,150-	3,850-	3,850-	4,150-	3,850-	3,850-	4,186-				
001502-0005		30,864-	8,700-		3,000-	3,000-					
001502-0006											
001502-0007											
001502-0008											
001502-0009	18,635-	7,648-	23,159-		55,844-	55,844-					
001502-0032											
001502-0033											
	--TOTAL DEPARTMENT--	22,785-	42,362-	35,709-	4,150-	62,694-	62,694-	4,186-			
001600	CHARGES FOR SERVICES										

FUND #-100 GENERAL FUND REVENUES

	FY/2023	FY/2024	FY/2025	AMENDED	2026/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2027	FY/2027	FY/2027	FY/2027	FY/2028
							REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
001601	***COURT COSTS***										
001601-0001	Fees of Court Officers										
001601-0002	Excess Fees of the Clerk										
001601-0003	12,938-	12,116-	10,719-	12,500-	11,009-	16,513-	16,513-				
001601-0004	1,954-	2,151-	2,512-	2,500-	2,237-	3,356-	3,356-				
001601-0006	5,092-	6,016-	7,891-	6,000-	5,218-	7,827-	7,827-				
001601-0007	3,569-	2,985-	3,190-	3,500-	2,064-	3,500-	3,500-				
001601-0008				30-		30-	30-				
001601-0009	1,488-	855-	977-	1,000-	556-	1,000-	1,000-				
001601-0010	200-	160-	95-	250-	15-	250-	250-				
001601-0011	157-	168-	172-	250-	184-	250-	250-				
001601-0012	Liquidated Damages										
	25,398-	24,451-	25,556-	26,030-	21,283-	32,726-	32,726-				
001602	***COMMONWEALTH ATTORNEY FEE										
001602-0001	1,909-	1,927-	1,898-	2,200-	1,048-	2,200-	2,200-				
	1,909-	1,927-	1,898-	2,200-	1,048-	2,200-	2,200-				
001605	***WORK RELEASE FEES**										
001605-0001	Work Release Fees										
001608	***LANDFILL FEES***										
001608-0002	212,539-	232,726-	225,953-	222,000-	162,725-	244,088-	228,827-				
	212,539-	232,726-	225,953-	222,000-	162,725-	244,088-	228,827-				
001613	***RECREATION FEES***										
001613-0001	37,998-	45,269-	48,052-	56,244-	36,827-	48,700-	50,700-				
001613-0002	Concession Fees										
001613-0003		1,637-	2,115-		2,125-	2,125-					
001613-0004	After School Program Fees										
	37,998-	46,906-	50,167-	56,244-	38,952-	50,825-	108,320-				
001616	***SALE OF LITERATURE***										
001616-0001	322-										
001616-0002				2-		2-	2-				
001616-0003	Sale of Land Books										
001616-0004	87-	92-	271-	99-	305-	305-	99-				
001616-0010	Bicentennial Sales										
	409-	92-	271-	101-	305-	307-	101-				
001800	MISCELLANEOUS REVENUE										
001801	***ENTERPRISE ACTIVITIES***										
001801-0001	Miscellaneous Revenue										
001803	***EXPENDITURE REFUNDS***										
001803-0001	5,145-	4,417-	12,113-	20,647-	17,255-	20,647-					
001803-0003	Interest Delinquent PP Fees										
001803-0009	VPA Refunds (IVE from Local										
001803-0010	4,531-	19,238-	24,970-	5,000-	2,241-	5,000-	5,000-				
001803-0011	VPA Refunds (Admin from Spec										

FUND #-100 GENERAL FUND REVENUES

	FY/2023	FY/2024	FY/2025	AMENDED	2026/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2027	FY/2027	FY/2027	FY/2027	FY/2028
							REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
RECOVERED COSTS											
001901-0032			39,114-	35,000-	22,409-	22,409-					
001901-0033			430-	295-	511-	511-					
001901-0034				26,370-	26,370-	26,370-					
001901-0035											
001901-0040	1,164-	1,668-	1,967-	1,200-	788-	1,200-	1,200-				
001901-0050	4,579-	1,143-	1,960-	1,500-	703-	1,500-	1,500-				
001901-0055											
001901-0056											
001901-0057											
001901-0060				4,000-	4,000-	4,000-					
001901-0065	17,503-	19,931-	18,577-	18,500-	5,781-	18,500-	18,500-				
001901-0070											
--TOTAL DEPARTMENT--	919,986-	948,049-	1,266,518-	1,157,920-	703,661-	1,196,811-	1,143,521-				
001999	SUBTOTAL										
	REVENUE FROM LOCAL SOURCES	37,983,747-	38,439,755-	40,695,540-	41,064,754-	24,034,174-	43,470,617-	45,458,289-			
002000	REVENUE FROM THE COMMONWEALTH										
002101	***PAYMENTS IN LIEU OF TAXES										
002101-0001											
002201	***NON-CATEGORICAL STATE AID										
002201-0001											
002201-0002											
002201-0003	96,731-	104,661-	113,525-	118,000-	114,891-	114,891-	114,891-				
002201-0005	62,601-	40,050-	17,989-	45,000-	36,384-	36,384-	39,256-				
002201-0006											
002201-0007	330,691-	312,527-	306,954-	330,000-	200,398-	301,236-	312,852-				
002201-0009	489-	322-	1,242-	400-	709-	709-	691-				
--TOTAL DEPARTMENT--	490,512-	457,560-	439,710-	493,400-	352,382-	453,220-	467,690-				
002300	SHARED EXPENSES - STATE										
002301-0001	389,084-	399,053-	415,146-	443,154-	295,670-	442,087-	450,928-				
--TOTAL DEPARTMENT--	389,084-	399,053-	415,146-	443,154-	295,670-	442,087-	450,928-				
002302-0001	1,001,104-	1,100,855-	1,169,242-	1,244,888-	798,840-	1,202,076-	1,226,118-				
--TOTAL DEPARTMENT--	1,001,104-	1,100,855-	1,169,242-	1,244,888-	798,840-	1,202,076-	1,226,118-				
002303-0001	110,725-	128,720-	142,756-	150,391-	100,852-	151,440-	154,469-				
--TOTAL DEPARTMENT--	110,725-	128,720-	142,756-	150,391-	100,852-	151,440-	154,469-				
002304-0001	121,040-	142,594-	153,498-	163,208-	101,558-	153,170-	156,233-				
--TOTAL DEPARTMENT--	121,040-	142,594-	153,498-	163,208-	101,558-	153,170-	156,233-				
002305-0001											
002306-0001	66,084-	70,328-	72,779-	84,263-		84,263-	85,948-				

FUND #-100 GENERAL FUND REVENUES

	FY/2023	FY/2024	FY/2025	AMENDED	2026/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2027	FY/2027	FY/2027	FY/2027	FY/2028
							REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
***CATEGORICAL AID - FEDERAL											
003303-0107			17,304-	13,227-	10,438-	13,227-					
003303-0200											
003303-0250											
--TOTAL DEPARTMENT--	978,662-	1,415,612-	1,264,886-	1,405,103-	836,202-	1,382,592-	1,272,003-				
REVENUE FROM FEDERAL GOV'T											
	1,058,026-	1,500,019-	1,352,067-	1,405,103-	836,202-	1,382,592-	1,272,003-				
OTHER FINANCING SOURCES											
NON-REVENUE RECEIPTS											
004101-0001	959-										
004101-0002											
004101-0005	27-	9,286-	2,437-		21,138-	21,138-					
004101-0006											
004101-0007											
--TOTAL DEPARTMENT--	986-	9,286-	2,437-		21,138-	21,138-					
Bond Proceeds											
004104-0001	2,600,000-										
004104-0002		43,929-									
004104-0003		43,929-									
--TOTAL DEPARTMENT--	2,600,000-	87,858-									
***TRANSFERS FROM OTHER FUND											
004105-0101			271,000-								
004105-0110											
004105-0114		300,000-									
004105-0121											
004105-0150											
004105-0503											
--TOTAL DEPARTMENT--		300,000-	271,000-								
004190-0010											
Other Financing Source G87											
OTHER FINANCING SOURCES											
	2,600,986-	397,144-	273,437-		21,138-	21,138-					
YEAR ENDING BALANCE											
009999-0001				4,734,712-		4,734,712-	4,350,888-				
--TOTAL DEPARTMENT--				4,734,712-		4,734,712-	4,350,888-				
YEAR ENDING BALANCE											
				4,734,712-		4,734,712-	4,350,888-				
-TOTAL FOR FUND											
	47,097,993-	45,578,694-	47,774,205-	52,434,146-	28,413,969-	54,910,693-	56,454,296-				
- FINAL TOTAL											
	47,097,993-	45,578,694-	47,774,205-	52,434,146-	28,413,969-	54,910,693-	56,454,296-				

DEBT SERVICE FUND

5/7/2026

EXPENDITURE SYNOPSIS - PUBLIC HEARING MAY 12, 2026

	FY 25-26	FY 25-26	FY 26-27	Increase/Decrease	
Expenditures by Dept.	Amended Budget	Projected Budget	Proposed Budget	From Projected	% Change
County Debt Service					
Trustee Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Principal (Courthouse Ph.2)	\$260,000.00	\$260,000.00	\$270,000.00	\$10,000.00	3.85%
Principal (Judicial Center)	\$475,000.00	\$475,000.00	\$500,000.00	\$25,000.00	5.26%
Principal (VRA Library)	\$215,000.00	\$215,000.00	\$225,000.00	\$10,000.00	4.65%
Principal (VRA DSS Bldg)	\$0.00	\$0.00	\$170,000.00	\$170,000.00	0.00%
Principal (BAN - Larkin Property)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Interest (Judicial Center)	\$55,222.00	\$55,222.00	\$34,169.00	-\$21,053.00	-38.12%
Interest (Courthouse-Phase 2)	\$63,694.00	\$63,694.00	\$51,838.00	-\$11,856.00	-18.61%
Interest (VRA Library)	\$42,153.00	\$42,153.00	\$30,878.00	-\$11,275.00	-26.75%
Interest (BAN - Larkin Property)	\$81,120.00	\$81,120.00	\$81,120.00	\$0.00	0.00%
Interest (VRA - DSS Bldg)	\$298,567.00	\$298,567.00	\$399,719.00	\$101,152.00	33.88%
*Debt Service Reserve	\$3,727,293.00	\$3,727,293.00	\$3,328,649.00	-\$398,644.00	-10.70%
Total County Debt Service	\$5,218,049.00	\$5,218,049.00	\$5,091,373.00	-\$126,676.00	-2.43%
County Debt for Schools					
Principal VPSA Bonds	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Principal Lease Rev. 2002/2012/2021	\$817,000.00	\$817,000.00	\$831,000.00	\$14,000.00	1.71%
Interest VPSA Bonds	\$719,302.00	\$719,302.00	\$1,003,678.00	\$284,376.00	39.53%
Interest Lease Rev. 2002/2012/2021	\$29,723.00	\$29,723.00	\$17,939.00	-\$11,784.00	-39.65%
Interest (BAN - NCHS Reno)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total County Debt for Schools	\$1,566,025.00	\$1,566,025.00	\$1,852,617.00	\$286,592.00	18.30%
Total Debt Service	\$6,784,074.00	\$6,784,074.00	\$6,943,990.00	\$159,916.00	2.36%

*DS Reserve = \$3,727,293 + \$159,916 (Fund Balance) - \$558,560 increase in DS pmts

REVENUE SYNOPSIS - PUBLIC HEARING MAY 12, 2026

	FY 25-26	FY 25-26	FY 26-27	Increase/Decrease	
Revenues	Amended Budget	Projected Budget	Proposed Budget	From Projected	% Change
Transfers from General Fund	\$3,325,284.00	\$3,325,284.00	\$3,325,284.00	\$0.00	0.00%
Transfers from Capital Fund	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Transfers	\$3,325,284.00	\$3,325,284.00	\$3,325,284.00	\$0.00	0.00%
Year Ending Balance	\$3,458,790.00	\$3,458,790.00	\$3,618,706.00	\$159,916.00	4.62%
Total	\$6,784,074.00	\$6,784,074.00	\$6,943,990.00	\$159,916.00	2.36%

CAPITAL FUND

5/7/2026

EXPENDITURE SYNOPSIS- PUBLIC HEARING MAY 12, 2026					
	FY 25-26	FY 25-26	FY 26-27	Increase/Decrease	
Expenditures by Dept.	Amended Budget	Projected Budget	Proposed Budget	From Projected	% Change
Capital Projects					
Capital Reserve (School)	\$300,500.00	\$300,500.00	\$300,500.00	\$0.00	0.00%
Capital Reserve (NCHS Project)	\$22,065,327.00	\$13,156,058.00	\$8,909,269.00	-\$4,246,789.00	-32.28%
Capital Reserve (DSS Project)	\$7,157,642.75	\$1,640,683.00	\$5,014,141.00	\$3,373,458.00	205.61%
Capital Reserve (Unallocated)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total	\$29,523,469.75	\$15,097,241.00	\$14,223,910.00	-\$873,331.00	-5.78%

REVENUE SYNOPSIS - PUBLIC HEARING MAY 12, 2026					
	FY 25-26	FY 25-26	FY 26-27	Increase/Decrease	
Revenues	Amended Budget	Projected Budget	Proposed Budget	From Projected	% Change
Capital Projects					
Interest on Investments	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Bond Proceeds (NCHS Project)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Bond Proceeds (DSS Proj BAN)	\$543,501.75	\$40,683.00	\$0.00	-\$40,683.00	-100.00%
Perm Financing-DSS Project	\$6,614,141.00	\$1,600,000.00	\$5,014,141.00	\$3,414,141.00	213.38%
Perm Financing-NCHS Project	\$22,065,327.00	\$13,156,058.00	\$8,909,269.00	-\$4,246,789.00	-32.28%
VPSA Refunding Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Transfer from General Fund	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Year Ending Balance	\$300,500.00	\$300,500.00	\$300,500.00	\$0.00	0.00%
Total	\$29,523,469.75	\$15,097,241.00	\$14,223,910.00	-\$873,331.00	-5.78%

The Capital Fund as it currently exists has been by accounting standards an "assigned" balance within the General Fund and therefore not considered when calculating unassigned General Fund Balance. Should this fund not be appropriated in FY27, these funds would become unassigned within the General Fund Balance. The \$300,500 in School Capital Reserve was set aside in case its use for remediating the building envelope at Tye River Elementary School became necessary. The balance of Permanent Financing for both the Nelson County High School (NCHS) and DSS Building Projects are included in the expenditures above.

SCHOOL TEXTBOOK FUND

5/7/2026

EXPENDITURE SYNOPSIS- PUBLIC HEARING MAY 12, 2026

Expenditures	FY 25-26 Amended Budget	FY 25-26 Projected Budget	FY 26-27 Proposed Budget	Increase/Decrease From Projected	% Change
Textbook Fund Expenditures					
School Textbook Payments	\$556,868.00	\$556,868.00	\$241,085.00	-\$315,783.00	-56.71%
Total	\$556,868.00	\$556,868.00	\$241,085.00	-\$315,783.00	-56.71%

REVENUE SYNOPSIS - PUBLIC HEARING MAY 12, 2026

Revenues	FY 25-26 Amended Budget	FY 25-26 Projected Budget	FY 26-27 Proposed Budget	Increase/Decrease From Projected	% Change
Textbook Fund Revenues					
Interest on Investments	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Sale of Used Books	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Supplement School Operations	\$226,918.00	\$226,918.00	\$217,085.00	-\$9,833.00	-4.33%
Carryover Funds	\$329,950.00	\$329,950.00	\$24,000.00	-\$305,950.00	-92.73%
Total	\$556,868.00	\$556,868.00	\$241,085.00	-\$315,783.00	-56.71%

SCHOOL CAFETERIA FUND

5/7/2026

EXPENDITURE SYNOPSIS- PUBLIC HEARING MAY 12, 2026

Expenditures	FY 25-26 Amended Budget	FY 25-26 Projected Budget	FY 26-27 Proposed Budget	Increase/Decrease From Projected	% Change
Cafeteria Fund Expenditures					
Food Services Equipment	\$391,628.00	\$391,628.00	\$537,411.00	\$145,783.00	37.22%
Total	\$391,628.00	\$391,628.00	\$537,411.00	\$145,783.00	37.22%

REVENUE SYNOPSIS - PUBLIC HEARING MAY 12, 2026

Revenues	FY 25-26 Amended Budget	FY 25-26 Projected Budget	FY 26-27 Proposed Budget	Increase/Decrease From Projected	% Change
Cafeteria Fund Revenues					
Carryover Funds	\$391,628.00	\$391,628.00	\$537,411.00	\$145,783.00	37.22%
Total	\$391,628.00	\$391,628.00	\$537,411.00	\$145,783.00	37.22%

PINEY RIVER WATER/SEWER FUND

5/7/2026

EXPENDITURE SYNOPSIS - PUBLIC HEARING MAY 12, 2026

	FY 25-26	FY 25-26	FY 26-27	Increase/Decrease	
Expenditure by Dept.	<u>Amended Budget</u>	<u>Projected Budget</u>	<u>Proposed Budget</u>	<u>From Projected</u>	<u>% Change</u>
Engineering Services	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	0.00%
New Connection Installation	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Maintenance and Repairs	\$62,000.00	\$92,000.00	\$81,000.00	-\$11,000.00	-11.96%
Electrical Services	\$12,000.00	\$11,000.00	\$11,000.00	\$0.00	0.00%
Billing/Postal Services	\$7,800.00	\$6,700.00	\$6,800.00	\$100.00	1.49%
Water and Sewer	\$40,200.00	\$39,400.00	\$40,400.00	\$1,000.00	2.54%
Telecommunications	\$1,400.00	\$1,382.00	\$1,400.00	\$18.00	1.30%
Permit Fees	\$315.00	\$315.00	\$315.00	\$0.00	0.00%
Maintenance Supplies/Equipment	\$63,693.00	\$55,000.00	\$59,882.00	\$4,882.00	8.88%
Refunds	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Capital Improvements (Pump Station)	\$323,125.00	\$0.00	\$323,125.00	\$323,125.00	0.00%
Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Reserve for Contingency	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total	\$513,033.00	\$208,297.00	\$526,422.00	\$318,125.00	152.73%

REVENUE SYNOPSIS - PUBLIC HEARING MAY 12, 2026

	FY 25-26	FY 25-26	FY 26-27	Increase/Decrease	
Revenues	<u>Amended Budget</u>	<u>Projected Budget</u>	<u>Proposed Budget</u>	<u>From Projected</u>	<u>% Change</u>
Piney River Water/Sewer					
Fees for Water/Sewer	\$150,000.00	\$140,000.00	\$150,000.00	\$10,000.00	7.14%
Connection/Installation Fees	\$20,000.00	\$55,000.00	\$40,000.00	-\$15,000.00	-27.27%
Transfer from General Fund (Op)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Transfer from General Fund (Cap)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Transfer from Genral Fund (Debt)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Year Ending Balance	\$343,033.00	\$13,297.00	\$336,422.00	\$323,125.00	2430.06%
Total	\$513,033.00	\$208,297.00	\$526,422.00	\$318,125.00	152.73%

BROADBAND FUND

5/7/2026

EXPENDITURE SYNOPSIS - PUBLIC HEARING MAY 12, 2026

	FY 25-26	FY 25-26	FY 26-27	Increase/Decrease	
Expenditure by Dept.	Amended Budget	Projected Budget	Proposed Budget	From Projected	% Change
Network Operations					
Network Operator	\$7,000.00	\$7,000.00	\$7,000.00	\$0.00	0.00%
Director Fees & Mileage	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Repair & Maintenance	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	0.00%
Professional Services	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
Advertising	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Office Supplies	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Insurance	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Utilities including locates	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	0.00%
Equipment	\$20,000.00	\$10,000.00	\$20,000.00	\$10,000.00	100.00%
Installations	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Service Contracts	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Contribution to Industry-CVSI	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Permit Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Tower Lease	\$11,000.00	\$11,000.00	\$11,000.00	\$0.00	0.00%
Contingency	\$226,638.00	\$226,638.00	\$236,638.00	\$10,000.00	4.41%
Transfer to General Fund	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total	\$273,638.00	\$263,638.00	\$283,638.00	\$20,000.00	7.59%

REVENUE SYNOPSIS - PUBLIC HEARING MAY 12, 2026

	FY 25-26	FY 25-26	FY 26-27	Increase/Decrease	
Revenues	Amended Budget	Projected Budget	Proposed Budget	From Projected	% Change
Network Operations					
Transfer from General Fund	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Network Access Charges	\$17,000.00	\$17,000.00	\$17,000.00	\$0.00	0.00%
Fiber Leases	\$8,000.00	\$25,000.00	\$8,000.00	-\$17,000.00	-68.00%
Tower Leases	\$135,000.00	\$118,000.00	\$135,000.00	\$17,000.00	14.41%
Installation Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Year Ending Balance	\$113,638.00	\$113,638.00	\$123,638.00	\$10,000.00	8.80%
Total	\$273,638.00	\$273,638.00	\$283,638.00	\$10,000.00	3.65%

EXPENDITURE SYNOPSIS- PUBLIC HEARING MAY 12, 2026

Expenditures	FY 25-26 Amended Budget	FY 25-26 Projected Budget	FY 26-27 Proposed Budget	Increase/Decrease From Projected	% Change
VPA Fund Expenditures					
Fund Expenditures	\$1,460,412.00	\$1,460,412.00	\$1,493,429.00	\$33,017.00	2.26%
General Relief	\$650,823.00	\$650,823.00	\$650,823.00	\$0.00	0.00%
Total	\$2,111,235.00	\$2,111,235.00	\$2,144,252.00	\$33,017.00	1.56%

REVENUE SYNOPSIS - PUBLIC HEARING MAY 12, 2026

Revenues	FY 25-26 Amended Budget	FY 25-26 Projected Budget	FY 26-27 Proposed Budget	Increase/Decrease From Projected	% Change
VPA Fund Revenues					
Transfer from General Fund	\$2,111,235.00	\$2,111,235.00	\$2,144,252.00	\$33,017.00	1.56%
Total	\$2,111,235.00	\$2,111,235.00	\$2,144,252.00	\$33,017.00	1.56%

Mrs. Shannon Powell, Chair
West District

Mr. Joe Richardson, Trustee
North District

Dr. Stacy Rush, Trustee
Central District



Mr. Ceaser Perkins, Vice Chair
South District

Mr. Joe Kennedy, Trustee
East District

Dr. Amanda C. Hester
Division Superintendent

Nelson County Public Schools

Nelson County Board of Supervisors

84 Courthouse Square
Lovingsston, Virginia 22949

Subject: Request for Approval of Fiscal Year 2026/27 School Budget

Dear Members of the Nelson County Board of Supervisors,

On behalf of the Nelson County School Board, I am writing to respectfully request your approval of the proposed fiscal year 2026/27 school budget in the amount of **\$34,976,942**. This budget request reflects our commitment to maintaining and enhancing educational services for all students while addressing critical operational needs.

Key components of the proposed budget include:

- **Personnel Compensation:** The budget utilizes the Senate version for both revenue and expenditure projections, which includes a **3% salary increase for Standards of Quality (SOQ) positions** each year of the biennium.
- **Health Insurance:** Funding to **offset the increase in health insurance premiums** for all division personnel, ensuring continued access to quality benefits.
- **Instructional Support:** Funding for the addition of a **Virginia Preschool Initiative (VPI) partially funded teacher and instructional assistant** to strengthen early childhood education opportunities.
- **Extracurricular Programs:** Inclusion of funds to support a **middle school sports program**, promoting student engagement and wellness.
- **School Health Services:** \$164,935 to continue to support our School Nurse Program in cooperation with Blue Ridge Medical Center.
- **School Transportation:** \$600,000 allocated for the purchase of four new school buses to ensure safe and reliable transportation for our students.

This budget reflects a careful balance between fiscal responsibility and our dedication to providing a high-quality education to every student in Nelson County. We respectfully request that the Board of Supervisors approve the proposed fiscal year 2026/27 budget to allow us to continue advancing our educational programs and services without interruption.

We greatly appreciate your ongoing support of Nelson County Schools and your consideration of this request. Please do not hesitate to contact us should you need additional information or wish to discuss any aspect of the proposed budget in further detail.

Thank you for your attention and commitment to our students and community.

Sincerely,

A handwritten signature in blue ink, appearing to read "Amanda Hester", with a long horizontal flourish extending to the right.

Amanda Hester, Division Superintendent

Nelson County Public Schools
 Fiscal Year 2026/2027
 School Board Requested Budget Operational Budget Synopsis
 Based Upon Enrollment of 1361.8 Funded ADM

EXPENDITURES		Budgeted Expenditures FY 25/26	Requested Expenditures FY 26/27	Dollar Change	Percentage Change	REVENUE	Source Code	Budgeted Revenue FY 25/26	Requested Revenue FY 26/27	Dollar Change	Percentage Change
Pages 1- 13	Classroom Instruction	17,115,732	\$17,612,088	\$496,356	2.90%	Sales Tax	S	\$2,462,476	\$2,629,795	\$167,319	6.79%
Pages 13 - 14	Guidance	\$950,459	\$1,013,905	\$63,446	6.68%	Basic Aid	S	\$3,428,687	\$2,875,317	-\$553,370	-16.14%
Page 16	School Social Work	\$0	\$0	\$0	0.00%	Textbooks	S	\$76,131	\$59,286	-\$16,845	-22.13%
Page 17	Homebound Instruction	\$31,607	\$32,432	\$825	2.61%	Vocational Ed SOQ	S	\$307,111	\$180,747	-\$126,364	-41.15%
Pages 17 - 21	Instructional Improvement	1,177,060.27	\$1,308,217	\$131,156	11.14%	Vocational Ed Lottery Funded	S	\$43,337	\$44,798	\$1,461	3.37%
Pages 21 - 23	Media Services	\$454,320	\$481,656	\$27,336	6.02%	Gifted Education SOQ	S	\$29,950	\$24,918	-\$5,032	-16.80%
Pages 23 - 25	Office of the Principal	\$1,946,410	\$2,015,818	\$69,408	3.57%	Special Education Add-On	S	\$426,912	\$378,602	-\$48,310	-11.32%
Page 25	Board Services	\$52,409	\$53,909	\$1,500	2.86%	English as a Second Language	S	\$49,492	\$46,679	-\$2,813	-5.68%
Page 26	Executive Administration	\$395,998	\$403,184	\$7,186	1.81%	Remedial Education - Summer School	S	\$92,215	\$67,930	-\$24,285	-26.34%
Pages 26 - 27	Personnel Administration	\$386,000	\$386,055	\$55	0.01%	Homebound Instruction (SPED)	S	\$40,522	\$29,152	-\$11,370	-28.06%
Pages 27 - 28	Fiscal Administration	\$318,458	\$326,500	\$8,042	2.53%	At Risk	S	\$7,212	\$2,910	-\$4,302	-59.65%
Page 28	Attendance Administration	\$47,104	\$49,289	\$2,185	4.64%	Early Reading Intervention	S	\$914,950	\$884,673	-\$30,277	-3.31%
Pages 28 - 29	Health Administration	\$347,527	\$357,763	\$10,235	2.95%	Virginia Retirement Program	S	\$27,136	\$24,481	-\$2,655	-9.78%
Page 29	Psychological Administration	\$137,886	\$142,971	\$5,085	3.69%	Group Life Insurance	S	\$431,666	\$298,642	-\$133,024	-30.82%
Pages 30 - 33	Transportation	\$3,917,010	\$4,148,493	\$231,483	5.91%	Social Security	S	\$12,360	\$8,926	-\$3,434	-27.78%
Page 33	Mgt. Of Operations & Maint.	\$152,625	\$159,351	\$6,726	4.41%	ISAEP - GED 16 Grant	S	\$200,620	\$160,292	-\$40,328	-20.10%
Pages 33 - 35	Building Services	\$2,948,621.75	\$2,981,777	\$33,155	1.12%	K-3 Reduced Class Size Incentive Program	S	\$16,054	\$16,054	\$0	0.00%
Page 35	Grounds Services	\$85,785	\$109,985	\$24,200	28.21%	Project Graduation	S	\$98,528	\$107,887	\$9,359	9.50%
Page 35	Equipment Services	\$12,000	\$12,000	\$0	0.00%	FOSTER CARE	S	\$3,371	\$3,186	-\$185	-5.49%
Page 36	Security Services	\$85,178	\$85,178	\$0	0.00%	SPED Regional Tuition Reimbursement	S	\$56,945	\$58,107	\$2,062	3.66%
Pages 36 - 37	Food Services	\$1,387,539	\$1,361,798	-\$25,741	-1.86%	Algebra Readiness	S	\$14,606	\$11,247	-\$3,359	-23.00%
Page 37	Facilities	\$0	\$0	\$0	#DIV/0!	VPSA Technology Grants	S	\$154,000	\$154,000	\$0	0.00%
Page 38	Debt Service	\$0	\$0	\$0	#DIV/0!	Virginia Preschool Initiative	S	\$149,520	\$203,718	\$54,198	36.25%
Pages 38 - 35	Technology*	1,617,612.54	\$1,717,490	\$99,878	6.17%	Infrastructure and Operations Per Pupil Fund	S	\$200,000	\$200,000	\$0	0.00%
Page 38	Fund Transfer	\$226,918	\$217,085	-\$9,833	-4.33%	GROCERY HOLD HARMLESS	S	\$369,878	\$373,834	\$3,956	1.07%
TOTAL PROPOSED GF & FOOD SVC BUDGET		\$33,794,259	\$34,976,942	\$1,182,684	3.50%	Compensation Supplement	S	\$298,243	\$116,175	-\$182,068	-61.05%
By Major Category:						Mentor Teacher Program	S	\$1,002	\$1,081	\$79	7.88%
Instruction	61000	\$21,675,589	\$22,464,117	\$788,528	3.64%	Carl Perkins Vocational Equipment Grant	F	\$38,878	\$40,232	\$1,354	4.02%
Administration	62000	\$1,685,381	\$1,719,669	\$34,288	2.03%	Title I	F	\$502,890	\$540,057	\$37,167	7.39%
Transportation	63000	\$3,917,010	\$4,148,493	\$231,483	5.91%	Title II	F	\$73,348	\$78,112	\$4,764	6.50%
Maintenance	64000	\$3,284,210	\$3,348,291	\$64,081	1.95%	TITLE III	F	\$4,251	\$7,741	\$3,490	82.09%
Food Services	65000	\$1,387,539	\$1,361,798	-\$25,741	-1.86%	TITLE IV	F	\$37,374	\$36,461	-\$913	-2.44%
Facilities	66000	\$0	\$0	\$0	#DIV/0!	Title VI-B	F	\$455,885	\$477,435	\$21,550	4.73%
Debt Service	67000	\$0	\$0	\$0	#DIV/0!	Title VI-B Pre-K	F	\$13,820	\$14,554	\$734	5.31%
Technology	68000	\$1,617,613	\$1,717,490	\$99,878	6.17%	Federal Land Use	F	\$3,864	\$3,864	\$0	0.00%
Fund Transfer	67000	\$226,918	\$217,085	-\$9,833	-4.33%	Reimb. (Field Trips, Cust.Svc)	O	\$97,355	\$97,355	\$0	0.00%
TOTAL REQUES		\$33,794,259	\$34,976,942	\$1,182,684	3.50%	E-rate Telecommunications Rebate	O	\$112,400	\$112,400	\$0	0.00%
						Dual Enrollment Reimbursement	O	\$31,482	\$31,482	\$0	0.00%
						County Support of School Nurses	O	\$164,935	\$164,935	\$0	0.00%
						Food Services - Self Supporting Program	F; S; O	\$1,387,539	1,361,797.57	-\$25,741	-1.86%
						Federal Carryover Funds:					
						Title VI-B	F	\$297,695	\$117,193	-\$180,503	-60.63%
						Title I	F	\$30,343	\$13,324	-\$17,019	-56.09%
						Title II	F	\$10,000	\$31,005	\$21,005	210.05%
						Title III	F	\$5,812	\$7,741	\$1,929	33.19%
						Title IV	F	\$16,475	\$12,718	-\$3,757	-22.80%
						Title VI-B Pre-K	F	\$22,247	\$21,554	-\$693	-3.12%
						Subtotal of Revenue		\$13,275,345	\$12,202,462	-\$1,072,883	-8.08%
										\$0	#DIV/0!
						Total State, Federal & Other from Calc Tool		\$13,275,345	\$12,202,462	-\$1,072,883	-8.08%
						County Contribution		\$20,518,914	\$20,518,914	\$0	0.00%
						TOTAL GEN FUND & CAFÉ REV		\$33,794,259	\$32,721,376	-\$1,072,883	-3.17%
										\$0	#DIV/0!
						Total Recommended Expenditures		\$33,794,259	\$34,976,942	\$1,182,684	3.50%
						less: Total Estimated Revenue		\$33,794,259	\$32,721,376	-\$1,072,883	-3.17%
						Surplus/Deficit		\$0	-\$2,255,566	-\$2,255,566	
						Source of funds:					
						State SOQ, Incentive, Cat & Lottery	S	\$7,533,948	6,445,547	-\$1,088,401	-14.45%
						State Sales Tax	S	\$2,462,476	\$2,629,795	\$167,319	6.79%
						Federal Revenue	F	\$2,467,682	2,353,071	-\$114,611	-4.64%
						Other Revenue	O	\$811,239	774,049	-\$37,190	-4.58%
						Total Without County Funds:		\$13,275,345	12,202,462	-\$1,072,883	-8.08%
						Required Funds from County not inclusive of Nursing Program			\$22,774,480		