

FUND #-100

GENERAL FUND EXPENDITURES

	FY/2023	FY/2024	FY/2025	ADOPTED	AMENDED	2026/06	DEPT	ADMIN	ADOPTED
	EXPENSE	EXPENSE	EXPENSE	FY/2026	FY/2026	ACTUAL	FY/2027	FY/2027	FY/2027
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
000999	GENERAL FUND EXPENDITURES								
011000	BOARD OF SUPERVISORS								
011010	***BOARD OF SUPERVISORS***								
011010-1001	Salaries & Wages	36,000	36,000	36,000	36,000	36,150	36,000	36,000	36,000
011010-2001	FICA	2,691	2,328	2,019	2,754	1,412	2,754	2,754	2,754
011010-2005	Hospital/Medical Plans	8,440	12,429	23,015	23,868	35,142	43,356	43,356	43,356
011010-3002	Professional Services	68,923	83,189	89,597	90,130	34,242	104,060	104,060	104,060
011010-3007	Advertising	11,850	14,850	10,316	15,500	9,512	16,000	16,000	16,000
011010-3151	Legal Fees (Delinquent Taxes								
011010-5203	Telecommunications			478		1,485	3,258	3,258	3,258
011010-5306	Surety Bonds								
011010-5401	Office Supplies	277	633	316	800	594	800	800	800
011010-5411	Books & Subscriptions	2,197	2,138	2,461	2,300	3,212	3,000	3,000	3,000
011010-5501	Travel (Mileage)	2,283	6,572	4,452	6,500	3,136	7,000	7,000	7,000
011010-5503	Travel (Subsistence & Lodgin	4,242	8,993	4,075	8,000	4,018	10,500	10,500	10,500
011010-5504	Travel (Convention & Educati	3,450	4,575	2,336	4,600	5,016	7,000	7,000	7,000
011010-5507	Retreat			984	1,000		1,034	1,034	1,034
011010-5801	Dues & Assoc. Memberships	7,431	450	4,298	3,848	4,323	5,048	5,048	5,048
	--TOTAL DEPARTMENT--	147,784	172,157	180,347	195,300	139,293	239,810	239,810	239,810
	BOARD OF SUPERVISORS	147,784	172,157	180,347	195,300	139,293	239,810	239,810	239,810
012000	GENERAL & FINANCIAL ADMINIST								
012010	***COUNTY ADMINISTRATOR***								
012010-1001	Salaries & Wages	288,002	254,458	261,363	261,363	274,109	274,109	274,109	274,109
012010-1002	Overtime	3,881	3,956	1,924	4,500	3,034	4,500	4,500	4,500
012010-2001	FICA	39,779	19,539	20,067	20,339	21,530	21,314	21,314	21,314
012010-2002	Retirement-VRS	20,165	19,531	19,221	31,161	20,432	20,592	20,592	20,592
012010-2005	Hospital/Medical Plans	8,433	25,464	39,533	39,612	38,890	33,876	33,876	33,876
012010-2006	Group Insurance	3,311	3,373	3,084	3,084	3,234	2,906	2,906	2,906
012010-2008	Disability/Life Insurance	511	3,666	3,666	3,666	3,666	3,666	3,666	3,666
012010-2009	Hybrid Disability VLDP	808	907	820	820	844	901	901	901
012010-2011	Worker's Compensation	3,560	3,982	4,404	4,404	4,626	4,626	4,626	4,626
012010-2013	VRS Retirement Hybrid Plan	10,906	12,236	15,578	3,877	16,284	16,397	16,397	16,397
012010-3002	Professional Services								
012010-3005	Maintenance Service Contract	5,851	6,026	5,402	6,700	6,304	7,700	7,700	7,700
012010-3006	Printing & Binding								
012010-5201	Postal Services	1,742	2,081	1,906	2,500	2,007	3,000	3,000	3,000
012010-5203	Telecommunications	672	861	610	1,000	695	1,000	1,000	1,000
012010-5306	Surety Bonds								
012010-5401	Office Supplies	1,828	1,565	1,991	2,000	1,644	2,000	2,000	2,000
012010-5411	Books & Subscriptions	156	1	302	750	224	1,000	1,000	1,000
012010-5501	Travel (Mileage)	3,637	3,606	3,424	3,700	4,000	4,000	4,000	4,000
012010-5503	Travel (Subsistence & Lodgin	65	153	978	750		750	750	750
012010-5504	Travel (Convention & Educati	984		460	950	750	950	950	950
012010-5506	Travel (Mileage)-Staff								
012010-5508	Travel (Convention&Education								

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	FY/2023	FY/2024	FY/2025	ADOPTED	AMENDED	2026/06	DEPT	ADMIN	ADOPTED
	EXPENSE	EXPENSE	EXPENSE	FY/2026	FY/2026	ACTUAL	FY/2027	FY/2027	FY/2027
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
COUNTY ADMINISTRATOR									
012010-5801	Dues & Assoc. Memberships	1,314	1,327	1,707	1,500	1,450	2,500	2,500	2,500
012010-6999	Lease Expense - Offset								
012010-7002	Furniture & Fixtures			120	750	750	750	750	750
	--TOTAL DEPARTMENT--	395,605	362,732	386,560	393,426	407,942	406,537	406,537	406,537
COUNTY ATTORNEY									
012040									
012040-3002	Professional Services	93,008	74,063	104,541	100,000	95,152	100,000	100,000	100,000
012040-3003	Tax Parcel Surveys		9,844						
012040-3010	Professional Services - Othe			200		481			
012040-3011	Professional Svcs Amici Curi								
012040-3015	ACP Legal Defense								
012040-3016	Legal Defense Deductible - V								
012040-3020	Case Settlement Expense	2,000							
012040-5411	Books and Subscriptions								
012040-5508	Travel (Convention & Educati								
012040-5801	Dues and Memberships								
	--TOTAL DEPARTMENT--	95,008	83,907	104,741	100,000	95,633	100,000	100,000	100,000
***COMMISSIONER OF THE REVEN									
012090									
012090-1001	Salaries & Wages	187,018	200,853	206,611	206,611	217,894	216,908	216,908	216,908
012090-1003	Part-time Salaries		2,457						
012090-2001	FICA	14,209	15,200	14,983	15,806	15,806	16,593	16,593	16,593
012090-2002	Retirement-VRS	9,414	4,959		22,252	22,252			
012090-2005	Hospital/Medical Plans	33,739	38,871	43,584	43,584	43,584	43,584	43,584	43,584
012090-2006	Group Insurance	2,506	2,686	2,438	2,438	2,558	2,299	2,299	2,299
012090-2009	Hybrid Disability VLDP	892	1,337	1,529	1,529	1,581	1,714	1,714	1,714
012090-2011	Worker's Compensation	2,491	3,195	3,580	3,580	3,782	3,782	3,782	3,782
012090-2013	VRS Retirement Hybrid Plan	12,037	18,035	28,363	7,231	7,231	31,170	31,170	31,170
012090-3002	Professional Services(ESD)	886	948	948	950	950	1,200	1,200	1,200
012090-3003	Construction Assessment Serv	8,160	6,113	6,505	9,000	9,000	9,500	9,500	9,500
012090-3004	Repairs and Maintenance	95			400	400	400	400	400
012090-3009	Government Services (DMV)								
012090-3015	Professional Service-Softwar	4,686	5,084	5,465	5,500	5,500	6,300	6,300	6,300
012090-5201	Postal Services	3,622	2,322	3,828	5,500	5,500	7,000	7,000	7,000
012090-5203	Telecommunications	102	191	149	100	100	100	100	100
012090-5401	Office Supplies	7,478	9,418	3,664	6,000	6,000	6,500	6,500	6,500
012090-5413	Other Operating Supplies		2,997	8,702	10,000	10,000	10,500	10,500	10,500
012090-5501	Travel (Mileage)	219	20		600	600	600	600	600
012090-5503	Travel (Subsistence & Lodgin				500	500	500	500	500
012090-5504	Travel (Convention & Educati	250	120	725	800	800	800	800	800
012090-5801	Dues & Assoc. Memberships	750	375	800	800	800	800	800	800
012090-7007	Data Processing Equipment								
	--TOTAL DEPARTMENT--	288,554	315,181	331,874	343,181	354,666	360,250	360,250	360,250
REASSESSMENT									
012100									
012100-1003	Part-Time Clerical Salaries								
012100-2001	FICA								
012100-3002	Professional Services			259,200	146,373	146,373	161,834		

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	EXPENSE	EXPENSE	EXPENSE	FY/2026	FY/2026	ACTUAL	FY/2027	FY/2027	FY/2027
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
	REASSESSMENT								
012100-3007	Advertising								
012100-5201	Postal Services			10,000	10,000				
012100-5203	Telecommunications								
012100-5401	Office Supplies		97	5,000	5,000	1,315			
012100-5501	Travel (Mileage)								
012100-7002	Furniture & Fixtures								
012100-7007	Computer Aided Appraisal Sys								
	--TOTAL DEPARTMENT--		259,297	161,373	161,373	163,149			
012110	*** BOARD OF EQUALIZATION **								
012110-1001	Salaries & Wages			3,500	3,500	6,300			
012110-1007	Clerical Salaries					266			
012110-2001	FICA			268	268	482			
012110-2011	Worker's Compensation								
012110-5401	Office Supplies					296			
012110-5501	Travel (Mileage)								
	--TOTAL DEPARTMENT--			3,768	3,768	7,344			
012130	***TREASURER***								
012130-1001	Salaries & Wages	203,868	217,740	207,040	218,188	224,734	224,734	224,734	224,734
012130-1002	Overtime								
012130-1008	Unemployment Benefits								
012130-2001	FICA	15,139	16,185	15,082	16,691	16,961	17,192	17,192	17,192
012130-2002	Retirement - VRS	19,737	21,093	14,889	23,499	14,830	14,968	14,968	14,968
012130-2005	Hospital/Medical Plans	35,962	38,878	30,540	30,540	29,287	27,540	27,540	27,540
012130-2006	Group Insurance	2,732	2,918	2,403	2,678	2,652	2,382	2,382	2,382
012130-2009	Hybrid Disability VLDP	270	288	484	625	644	688	688	688
012130-2011	Worker's Compensation	2,682	3,455	3,913	3,913	3,961	3,961	3,961	3,961
012130-2013	VRS Retirement Hybrid Plan	3,647	3,882	8,143	2,958	10,845	12,507	12,507	12,507
012130-3002	Professional Services	986	1,043	1,260	1,250	1,043	1,300	1,300	1,300
012130-3004	Repairs & Maintenance								
012130-3005	Maintenance Service Contract	2,018	2,439	1,429	2,000	2,151	2,000	2,000	2,000
012130-3006	Printing & Binding								
012130-3007	Advertising			250	250	95	250	250	250
012130-3009	Government Services (VITA)								
012130-3125	Investment Services	11,751	1,283		12,000	15,890	17,000	17,000	17,000
012130-5201	Postal Services	34,140	37,736	37,405	38,000	54,187	52,000	52,000	52,000
012130-5203	Telecommunications	34	95	103	60	86	80	80	80
012130-5306	Surety Bonds								
012130-5401	Office Supplies	4,042	2,363	2,128	3,500	2,047	4,500	4,500	4,500
012130-5411	Books & Subscriptions	180	240	240	240	220	240	240	240
012130-5413	Other Operating Expenses	258	149		500		500	500	500
012130-5416	Decals/Tax Tkts./Dog Tags	10,803	10,846	11,346	13,000	17,766	14,000	14,000	14,000
012130-5420	Delinquent Personal Prop.Col	35,350	34,225	36,090	36,000	27,050	37,000	37,000	37,000
012130-5425	Credit Card Fees								
012130-5501	Travel (Mileage)	76		147	200		400	400	400
012130-5503	Travel (Subsistence & Lodgin				600		600	600	600
012130-5504	Travel (Convention & Educati	600	690	320	2,000	1,465	2,500	2,500	2,500

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	FY/2023	FY/2024	FY/2025	ADOPTED	AMENDED	2026/06	DEPT	ADMIN	ADOPTED
	EXPENSE	EXPENSE	EXPENSE	FY/2026	FY/2026	ACTUAL	FY/2027	FY/2027	FY/2027
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
TREASURER									
012130-5801	Dues & Assoc. Memberships	950	825	1,100	950	950	400	950	950
012130-6999	Lease Expense - Offset								
012130-7002	Drop Box for Tax Payments								
--TOTAL DEPARTMENT--		385,225	396,373	374,312	409,642	416,862	426,314	437,292	437,292
FINANCE & ACCOUNTING									
012150	Salaries & Wages	199,642	226,047	294,687	241,429	251,999	251,076	251,076	251,076
012150-1001	Overtime	553	548		1,000	1,000	139	1,000	1,000
012150-1004	New Position								
012150-2001	FICA	14,040	16,128	21,569	18,546	18,546	18,776	19,284	19,284
012150-2002	Retirement- VRS	8,730	13,554	11,346	26,002	26,002	5,652	5,705	5,705
012150-2005	Hospital/Medical Plans	36,840	36,329	39,631	33,744	33,744	33,940	33,744	33,744
012150-2006	Group Insurance	2,652	3,033	3,290	2,849	2,849	2,963	2,661	2,661
012150-2009	Hybrid Disability VLDP	1,035	920	1,283	1,410	1,410	1,470	1,569	1,569
012150-2011	Worker's Compensation	2,984	3,637	4,073	4,073	4,319	4,319	4,319	4,319
012150-2013	VRS Retirement Hybrid Plan	13,971	12,407	24,573	6,667	6,667	28,339	28,538	28,538
012150-3002	Professional Services	10,700	17,199	16,395	22,140	22,140	20,066	18,200	18,200
012150-3005	Maintenance Service Contract	35,040	38,038	39,178	42,500	42,500	42,167	43,194	43,194
012150-5201	Postal Services	1,302	1,308	1,601	1,750	1,750	1,673	2,000	2,000
012150-5401	Office Supplies	3,198	2,506	2,708	3,100	3,100	1,916	2,700	2,700
012150-5413	Other Operating Supplies	1,004	1,077	515	1,500	1,500	1,599	1,500	1,500
012150-5430	Employee Appreciation		664	33	1,000	1,000		1,000	1,000
012150-5501	Travel (Mileage)				100	100	46	100	100
012150-5503	Travel (Subsistence & Lodgin		40					700	700
012150-5504	Travel (Convention & Educati	27		355	1,500	1,500	1,082	2,500	2,500
012150-5801	Dues and Association Members	515	605	550	1,000	1,000	849	900	900
012150-7002	Furniture & Fixtures			180	500	500			
--TOTAL DEPARTMENT--		332,233	374,040	461,967	410,810	421,626	416,072	420,690	420,690
TECHNOLOGY									
012180	Salaries and Wages	106,946	118,129	133,034	131,717	136,758	137,585	135,668	135,668
012180-1001	New Position								
012180-1004									
012180-2001	FICA	7,345	8,522	9,584	10,076	10,076	10,083	10,379	10,379
012180-2002	Retirement-VRS	7,344	7,801	7,623	14,186	14,186	7,852	7,925	7,925
012180-2005	Hospital/Medical Plan	18,579	20,906	23,604	23,604	23,604	23,741	23,604	23,604
012180-2006	Group Insurance	1,419	1,564	1,554	1,554	1,554	1,601	1,438	1,438
012180-2009	Hybrid Disability VLDP	356	414	451	451	451	464	496	496
012180-2011	Worker's Compensation	1,665	2,084	2,453	2,453	2,453	1,537	1,537	1,537
012180-2013	VRS Retirement Hybrid Plan	4,805	5,588	8,569	2,133	2,133	8,956	9,019	9,019
012180-3002	Professional Services		2,526	2,526	2,500	2,500		2,500	2,500
012180-3004	Repairs and Maintenance	402	2,768	2,567	3,000	3,000		3,000	3,000
012180-3005	Maintenance Service Contract	77,386	68,178	79,470	170,270	170,270	130,069	171,000	171,000
012180-3160	Parcel Maintenance-GIS	8,933	8,093	16,696	8,500	8,500	1,931	11,500	11,500
012180-3170	Data Development-GIS	2,000		2,500	3,500	3,500	2,550	3,500	3,500
012180-5203	Telecommunications (T-1)	17,965	17,444	18,949	18,000	18,000	15,073	18,000	18,000
012180-5204	Telecommunications; PRI,OPX,	13,060	12,056	12,878	15,000	15,000	11,065	15,000	15,000
012180-5205	Telecommunications Web GIS H	7,560	7,560	7,370	7,000	7,000	120	11,600	11,600
012180-5207	Books and Subscriptions		95		200	200		200	200

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	EXPENSE	EXPENSE	EXPENSE	FY/2026	FY/2026	ACTUAL	FY/2027	FY/2027	FY/2027
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
	TECHNOLOGY								
012180-5401	Office Supplies	470	233	242	250	227	250	250	250
012180-5413	Other Operating Supplies	41	522	648	750	46	750	750	750
012180-5414	Software				3,500	3,500	3,500	3,500	3,500
012180-5504	Travel(Convention & Educatio	600	592		600		1,000	1,000	1,000
012180-5618	School Long Distance-Reimbur	185	133	178	150	201	150	150	150
012180-5619	DSS Long Distance-Reimbursab	452	899	621	1,000	481	1,000	1,000	1,000
012180-5801	Dues and Association Members	100	50	125	200	245	350	350	350
012180-7007	Computer Equipment	10,471	24,889	33,199	21,650	14,605	18,500	18,500	18,500
	--TOTAL DEPARTMENT--	288,084	311,046	364,841	442,244	368,432	451,866	451,866	451,866
012240	***LAND USE PANEL***								
012240-1001	Salaries & Wages	810	979	933	5,200	1,038	4,500	4,500	4,500
012240-1003	Part-time Salaries								
012240-2001	FICA	62	75	71	400	79	345	345	345
012240-5201	Postal Services								
	--TOTAL DEPARTMENT--	872	1,054	1,004	5,600	1,117	4,845	4,845	4,845
	GENERAL & FINANCIAL ADMINIS	1,785,581	1,844,333	2,284,596	2,270,044	2,319,122	2,220,686	2,181,480	2,181,480
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	58,885	30,000	30,000	30,000
013010-2001	FICA	560	595	605	2,295	3,145	2,295	2,295	2,295
013010-3002	Prof. Services (Polling plac								
013010-3007	Advertising	389	866	409	500	609	600	600	600
013010-5201	Postal Services	2,466	5,255	4,615	2,400	4,779	2,710	2,710	2,710
013010-5203	Telecommunications			91					
013010-5401	Office Supplies	9,029	16,289	13,112	7,000	11,000	7,770	7,770	7,770
013010-5413	Other (Voting Machines)	21,303	32,813	31,586	25,000	39,000	25,820	25,820	25,820
013010-5501	Travel (Mileage)	3,577	4,491	3,742	3,000	4,200	3,000	3,000	3,000
013010-5503	Travel (Subsistence & Lodgin	391	1,032	1,222	800	786	1,225	1,225	1,225
013010-5504	Travel (Convention & Lodging	819	1,372	1,722	1,500	3,611	1,800	1,800	1,800
013010-5801	Dues & Assoc. Memberships	200	200	200	250	258	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--	87,079	140,743	104,698	72,745	126,851	75,470	75,470	75,470
013020	***REGISTRAR***								
013020-1001	Salaries & Wages	118,229	196,117	203,632	203,474	212,604	196,625	196,625	196,625
013020-1002	Overtime	3,135	15,019	7,528	6,000	13,325	6,000	6,000	6,000
013020-1003	Part-time Salaries	600	126		500	519	500	500	500
013020-1004	New Chief Deputy Registrar								
013020-2001	FICA	8,749	11,621	15,530	16,063	16,956	15,501	15,501	15,501
013020-2002	Retirement - VRS	9,049	9,612	9,373	9,373	4,827			

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		EXPENSE	EXPENSE	EXPENSE	FY/2026	FY/2026	2026/06	FY/2027	FY/2027	FY/2027
					BUDGET	BUDGET	ACTUAL	REQUEST	RECOMMENDS	BUDGET
	REGISTRAR									
013020-2005	Hospital/Medical Plans	19,117	32,257	33,744	33,744	33,744	32,250	33,744	33,744	33,744
013020-2006	Group Insurance	1,584	2,626	2,401	2,401	2,401	2,311	2,084	2,084	2,084
013020-2009	Hybrid Disability VLDP	334	953	862	862	862	1,118	1,553	1,553	1,553
013020-2011	Worker's Compensation	1,511	3,298	3,533	3,533	3,734	3,734	3,734	3,734	3,734
013020-2013	VRS Retirement Hybrid Plan	4,512	4,511	13,886	16,617	16,617	18,448	28,255	28,255	28,255
013020-3007	Advertising	342	358	409	500	900	204	600	600	600
013020-5201	Postal Services	957	1,064	1,599	1,300	1,470	1,203	1,400	1,400	1,400
013020-5203	Telecommunications	1,001	1,068	1,017	1,100	1,100	1,134	1,700	1,700	1,700
013020-5401	Office Supplies	1,960	2,712	2,422	3,000	3,225	2,403	3,270	3,270	3,270
013020-5501	Travel (Mileage)	420	175	143	600	600	599	500	500	500
013020-5503	Travel (Subsistence & Lodgin	1,033	808	1,758	1,500	1,675	832	2,000	2,000	2,000
013020-5504	Travel (Conventions &Educati	2,896	2,320	2,341	3,000	3,000	2,180	5,000	5,000	5,000
013020-5801	Dues & Assoc. Memberships	595	320	519	670	670	80	670	670	670
	--TOTAL DEPARTMENT--	<u>176,024</u>	<u>284,965</u>	<u>300,697</u>	<u>304,237</u>	<u>332,832</u>	<u>314,727</u>	<u>303,136</u>	<u>303,136</u>	<u>303,136</u>
	BOARD OF ELECTIONS	<u>263,103</u>	<u>425,708</u>	<u>405,395</u>	<u>376,982</u>	<u>457,667</u>	<u>441,578</u>	<u>378,606</u>	<u>378,606</u>	<u>378,606</u>
021000	COURTS									
021010	***CIRCUIT COURT***									
021010-1001	Salaries & Wages	46,949	49,845	51,725	51,688	64,151	62,045	62,000	62,000	62,000
021010-1009	Comp. of Jurors & Witnesses	6,695	15,999	16,343	25,000	25,000	12,043	25,000	25,000	25,000
021010-2001	FICA	3,531	3,753	3,882	3,954	3,954	4,735	4,743	4,743	4,743
021010-2005	Hospital/Medical Plans	8,440	9,348	10,140	10,140	10,140	10,199	10,140	10,140	10,140
021010-2006	Group Insurance	628	667	610	610	610	732	657	657	657
021010-2009	Hybrid Disability VLDP	398	423	382	382	382	459	490	490	490
021010-2011	Worker's Compensation	899	1,039	1,248	1,248	1,526	1,526	1,526	1,526	1,526
021010-2013	VRS Retirement Hybrid Plan	5,374	5,709	7,268	7,376	7,376	8,847	8,909	8,909	8,909
021010-3016	Contracted Services									
021010-5201	Postage	193	136	465	300	300	185	300	300	300
021010-5401	Office Supplies	625	465	630	650	650	256	650	650	650
021010-5413	Record Books									
021010-5420	Law Library	2,500	2,638	2,500	2,500	2,500	3,160	2,500	2,500	2,500
021010-5503	Jury Meals and Subsistence									
021010-5504	Travel (Convention & Educati	400	428	435	400	400	144	400	400	400
021010-7002	Furniture & Fixtures									
	--TOTAL DEPARTMENT--	<u>76,632</u>	<u>90,450</u>	<u>95,628</u>	<u>104,248</u>	<u>116,989</u>	<u>104,331</u>	<u>117,315</u>	<u>117,315</u>	<u>117,315</u>
021020	***GENERAL DISTRICT COURT***									
021020-1003	Part-time Salaries									
021020-2001	FICA									
021020-3004	Repairs and Maintenance	202	409	424	450	450	239	550	550	550
021020-3012	Attorney Fees	1,129	4,119	3,503	4,000	6,000	4,743	4,000	4,000	4,000
021020-5203	Telecommunications	22	30	41	50	50	34	50	50	50
021020-5401	Office Supplies	198	126	186	400	400	235	500	500	500
021020-5801	Dues & Assoc. Memberships	50	50	50	100	100	80	100	100	100
021020-7001	Machinery & Equipment	1,878	2,611	974	1,829	1,829	1,367	1,829	1,829	1,829
	--TOTAL DEPARTMENT--	<u>3,479</u>	<u>7,345</u>	<u>5,178</u>	<u>6,829</u>	<u>8,829</u>	<u>6,698</u>	<u>7,029</u>	<u>7,029</u>	<u>7,029</u>

			ADOPTED	AMENDED		DEPT	ADMIN	ADOPTED
FY/2023	FY/2024	FY/2025	FY/2026	FY/2026	2026/06	FY/2027	FY/2027	FY/2027
EXPENSE	EXPENSE	EXPENSE	BUDGET	BUDGET	ACTUAL	REQUEST	RECOMMENDS	BUDGET

021040	***COURT SERVICES/VJCCCA***									
021040-3020	Detention Home (Court Servic	117,551	42,216	76,785	50,000	50,000	23,599	50,000	50,000	50,000
021040-3022	Outreach Detention (VJCCCA)	5,544	2,557	3,366	3,566	3,566	8,675	3,566	3,566	3,566
021040-3023	Group Homes (VJCCCA)		10,360	1,575	12,000	12,000	2,450	12,000	12,000	12,000
021040-3025	Refund to State (VJCCCA)			3,395			4,114			
021040-3027	EPICS Grant Match (to Amhers									
--TOTAL DEPARTMENT--		123,095	55,133	85,121	65,566	65,566	38,838	65,566	65,566	65,566

021060	***CLERK OF CIRCUIT COURT***									
021060-1001	Salaries & Wages	259,942	285,358	293,213	301,242	306,021	305,634	305,335	305,335	305,335
021060-1003	Part Time Salaries									
021060-1004	Backscanning Wages (TTF)									
021060-2001	FICA	17,907	19,834	20,110	23,045	23,045	20,828	23,358	23,358	23,358
021060-2002	Retirement-VRS	12,991	13,813	13,469	13,469	13,469	18,171	13,806	13,806	13,806
021060-2005	Hospital/Medical Plans	51,117	58,433	60,706	62,316	66,600	68,110	66,600	66,600	66,600
021060-2006	Group Insurance	3,483	3,824	3,460	3,555	3,555	3,603	3,186	3,186	3,186
021060-2009	Hybrid Disability VLDP	1,247	1,402	1,244	1,290	1,290	1,011	1,371	1,371	1,371
021060-2011	Worker's Compensation	3,235	4,325	4,932	4,932	5,167	5,167	5,167	5,167	5,167
021060-2013	VRS Retirement Hybrid Plan	16,824	18,918	22,217	24,456	24,456	18,368	24,936	24,936	24,936
021060-3002	Professional Services	2,719	5,085	3,025	3,950	3,950	2,107	3,950	3,950	3,950
021060-3004	Repairs and Maintenance	85			200	200		200	200	200
021060-3005	Maintenance Service Contract	13,821	13,574	13,093	16,415	16,415	13,327	16,415	16,415	16,415
021060-3006	Printing & Binding				300	300		300	300	300
021060-3012	Attorney Fees		120	1	750	750		750	750	750
021060-3160	Library of Va. Grant 2024FY-			15,028						

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GENERAL FUND EXPENDITURES

	FY/2023	FY/2024	FY/2025	ADOPTED	AMENDED	2026/06	DEPT	ADMIN	ADOPTED
	EXPENSE	EXPENSE	EXPENSE	FY/2026	FY/2026	ACTUAL	FY/2027	FY/2027	FY/2027
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
	CLERK OF CIRCUIT COURT								
021060-3161	Library of VA CCRP 2022FY-10	31,184							
021060-3162	Library of VA 2027FY-092-093								
021060-3163	Library of VA CCRP 2023FY-03	18,529							
021060-3164	Library of Va Grant 2025FY-0				18,758	9,354			
021060-5201	Postal Services	1,982	2,332	3,448	4,000	4,000	1,520	4,000	4,000
021060-5203	Telecommunications	83	149	146	100	100	86	100	100
021060-5401	Office Supplies	4,008	4,305	3,809	4,000	4,000	4,736	4,000	4,000
021060-5411	Microfilming								
021060-5417	Record Books								
021060-5504	Travel (Conventions & Educat	242	253		200	200	200	200	200
021060-7007	Computer Equipment	1,778	3,162	1,877	1,800	1,800	1,738	1,800	1,800
021060-7040	Library of VA Grant 2018FY-6								
021060-7041	A/V Maintenance and Repair		9,416	7,599	9,887	9,887	6,627	9,887	9,887
	--TOTAL DEPARTMENT--	391,464	494,016	467,377	475,907	503,963	480,387	485,361	485,361
	RECOVERY COURT								
021070	Salaries & Wages								
021070-1001	Recovery Court Coordinator S	45,926	68,649	71,600	71,600	82,825	79,132	79,132	79,132
021070-2001	FICA/Recovery Court Fringe B	9,890	15,340	21,860	21,860	15,524	23,740	23,740	23,740
021070-3002	Professional Services	11,878	13,943	46,870	46,870	27,646	37,458	37,458	37,458
021070-3019	Outreach (Sober Living Housi	660	1,716	9,000	9,000	4,358	9,000	9,000	9,000
021070-5401	Office Supplies	3,523	2,920	18,250	18,250	4,302	18,250	18,250	18,250
021070-5501	Travel (Mileage)	979	3,756	4,620	4,620	985	4,620	4,620	4,620
021070-5503	Telecommunications			2,500	2,500		2,500	2,500	2,500
021070-5504	Travel (Convention & Educati		3,810	8,370	8,370	3,796	8,370	8,370	8,370
021070-5505	Travel (Program Clients)	500	675	8,750	8,750	1,879	8,750	8,750	8,750
021070-5801	Dues & Assoc. Memberships		60	180	180	60	180	180	180
021070-7002	Furniture & Fixtures	871							
021070-7007	Computer Equipment	2,070							
	--TOTAL DEPARTMENT--		76,297	110,869	192,000	192,000	141,375	192,000	192,000
	COURTS	598,979	727,217	767,020	851,549	894,346	774,137	874,270	874,270
022000	COMMONWEALTH'S ATTORNEY								
022010	***COMMONWEALTH ATTORNEY***								
022010-1001	Salaries & Wages	428,179	385,361	459,597	470,097	485,237	493,915	483,915	483,915
022010-1002	ACA Supplement & Benefits								
022010-1003	Part-time Salaries	11,058	28,358	24,593	25,000	25,000	16,797	25,000	25,000
022010-1004	CA Salary Increase & Benefit								
022010-1006	Wages/Victim Witness Grant	59,390	67,045	71,283	67,645	73,018	73,301	73,844	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	35,962	39,606	38,932	38,932
022010-2002	Retirement-VRS								
022010-2005	Hospital/Medical Plans	23,767	9,191	9,180	9,180	9,180	9,234	9,180	9,180
022010-2006	Group Insurance	5,437	4,986	5,245	5,435	5,435	5,598	5,029	5,029

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GENERAL FUND EXPENDITURES

	FY/2023	FY/2024	FY/2025	ADOPTED	AMENDED	2026/06	DEPT	ADMIN	ADOPTED
	EXPENSE	EXPENSE	EXPENSE	FY/2026	FY/2026	ACTUAL	FY/2027	FY/2027	FY/2027
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
	COMMONWEALTH ATTORNEY								
022010-2009	Hybrid Disability VLDP	2,930	2,952	3,289	3,408	3,408	3,511	3,748	3,748
022010-2011	Worker's Compensation	4,838	7,443	8,315	8,315	8,840	8,840	8,840	8,840
022010-2013	VRS Retirement Hybrid Plan	39,532	39,828	58,826	65,727	65,727	63,996	68,173	68,173
022010-3002	Professional Services								
022010-3005	Maintenance Service Contract		595	595	595	678	700	700	700
022010-5201	Postal Services	292	299	354	500	500	321	500	500
022010-5203	Telecommunications	123	254	246	85	85	162	187	187
022010-5401	Office Supplies	5,395	3,765	3,916	4,500	4,500	4,459	4,500	4,500
022010-5411	Books & Subscriptions	1,173	1,173	2,252	2,000	2,000	1,162	2,000	2,000
022010-5413	Other Operating Supplies (VW	4,176	226	4,191		3,728			
022010-5415	Other Equipment (VWPG)								
022010-5418	Other Asset Forfeitures								
022010-5419	Expense (Asset Forfeiture)	264		1,321		30,008			
022010-5420	Expense (Federal Asset Forfe								
022010-5501	Travel (Mileage)				1,000	1,000	314	500	500
022010-5502	Trial Expenses (Meals)							500	500
022010-5504	Travel (Convention & Educati	5,275	4,067	9,722	6,000	6,000	11,521	7,000	7,000
022010-5506	Travel(Victim Witness Grant)	1,428		775			1,790		
022010-5510	Witness Expenses								
022010-5511	Trial Expenses								
022010-5801	Dues & Assoc. Memberships	2,260	1,620	2,215	2,250	2,250	2,890	2,250	2,250
022010-7001	Machinery & Equipment	3,482			1,890	1,890	740	1,890	1,890
022010-7002	Furniture & Fixtures		158	472	750	750		750	750
022010-7007	Computer Equipment								
022010-7029	Run Recover Rise 5K					1,918	696		
022010-7030	DCJS Grant 10675 2020-VD-BX-	11,351							
	--TOTAL DEPARTMENT--	643,944	589,021	703,415	710,339	763,303	743,259	737,438	737,438
	COMMONWEALTH'S ATTORNEY	643,944	589,021	703,415	710,339	763,303	743,259	737,438	737,438
031000	LAW ENFORCEMENT								
031020	***SHERIFF***								
031020-1001	Salaries & Wages	988,996	1,220,946	1,277,288	1,350,348	1,457,023	1,400,048	1,460,830	1,460,830
031020-1002	Overtime	39,716	37,815	7,608	15,000	15,000	14,671	15,000	15,000
031020-1003	Forest Cooperative Agreement	2,340	1,000	4,050			3,950		
031020-1004	Salaries-COPS Positions								
031020-1005	Courtroom Security (P/T)	39,124	40,852	48,176	51,545	13,319	13,319		
031020-1006	Courthouse Security Wages	92,000	128,114	161,761	161,762	199,988	192,740	218,614	218,614
031020-1007	Overtime -Dispatch Holiday/R			16,562	20,000	20,000	26,056	20,000	20,000
031020-1008	Unemployment Benefits								
031020-1009	Local Drug Enforcement posit	63,934	83,577	119,720	119,720	119,720	115,348	113,045	113,045
031020-1010	New-FT Speed Enforcement Off			9,489	54,003	57,077	59,127	58,709	58,709
031020-1011	IBR/Evidence Clerk		14,231	43,975	43,975	45,294	45,294	45,294	45,294
031020-1012	VDOT Agreement Wages - Rt. 6								
031020-1013	DEA Task Force OT Grant		397	17,864		13,775	16,925		
031020-1014	DCJS Sheriff's TDO/ECO Trans		4,715	4,989			268		

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GENERAL FUND EXPENDITURES

	FY/2023	FY/2024	FY/2025	ADOPTED	AMENDED	2026/06	DEPT	ADMIN	ADOPTED
	EXPENSE	EXPENSE	EXPENSE	FY/2026	FY/2026	ACTUAL	FY/2027	FY/2027	FY/2027
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
SHERIFF									
031020-2001	FICA	88,810	113,489	124,773	128,054	133,197	146,647	156,828	156,828
031020-2002	Retirement-VRS	123,008	152,779	171,610	176,112	176,112	191,365	200,588	200,588
031020-2005	Hospital/Medical Plans	193,691	272,440	334,710	346,488	346,488	336,106	340,728	340,728
031020-2006	Group Insurance	16,142	20,772	21,654	23,006	23,006	24,143	22,504	22,504
031020-2009	Hybrid Disability VLDP	1,091	1,854	1,788	1,929	1,929	1,991	2,151	2,151
031020-2011	Worker's Compensation	14,393	23,860	24,553	24,553	28,226	28,226	28,226	28,226
031020-2013	VRS Retirement Hybrid Plan	14,718	25,024	29,214	31,560	31,560	32,945	39,120	39,120
031020-3002	Professional Services	15,577	3,002	12,573	15,000	15,000	14,358	15,000	15,000
031020-3003	Court Ordered Burial Expense		1,495	2,195					
031020-3004	Wrongful Impoundment Reimbur								
031020-3005	Maintenance Service Contract	6,070	11,328	2,478	7,000	7,000	4,253	7,000	7,000
031020-3007	Advertising	909	1,159	3,625	3,000	3,000	4,267	4,500	4,500
031020-3028	DMV#BPT-2026-56054-26054-20.					19,485	17,142		
031020-3029	DMV#ENF_AL-2026-56044-26044-					15,700	9,724		
031020-3030	DMV#154AL-2021-51018-21018 2								
031020-3031	DMV#154AL-2022-52033-22033 2	4,483							
031020-3032	DMVGr#ENFAL-2024-54223-24223		6,420	3,772					
031020-3033	DMVGrt#BPT-2024-54240-24240-		8,664	157					
031020-3034	DMV TrfcBPT#2025-55262-25262			12,514			3,275		
031020-3035	DMV#15AL-2025-55009-25009-20			9,695			4,183		
031020-3036	DMV#ENF_AL-2023-53140-23140-	5,708	1,372						
031020-3037	DMV#BPT-2023-53143-23143-20.	7,051	2,315						
031020-3038	UVA-MOU Special Events OT			35,429	35,000	35,000	20,348		
031020-3039	Bedford-MOU ICAC OT			644			295		
031020-3040	Seven Stars Festival-MOU OT					26,370	27,512		
031020-5201	Postal Services	1,979	1,520	1,592	1,500	1,500	1,893	1,500	1,500
031020-5203	Telecommunications	4,802	5,448	5,564	4,500	4,500	7,775	5,000	5,000
031020-5240	Mobile Phone/Data Service	21,413	27,507	32,989	29,000	29,000	26,733	29,000	29,000
031020-5401	Office Supplies	6,637	10,611	7,994	8,000	8,000	9,525	8,000	8,000
031020-5402	Community & Department Recog								
031020-5408	Vehicle Equipment & Repair								
031020-5409	Police Supplies	25,274	17,024	41,185	20,000	20,000	30,214	25,000	25,000
031020-5410	Uniforms	14,691	23,932	28,366	23,000	23,000	22,119	25,000	25,000
031020-5411	Books & Subscriptions								
031020-5412	K9 Fund								
031020-5413	Dog Care (G.P. Fees)	396	3,553	5,704	3,500	3,500	2,319		
031020-5414	Software								
031020-5415	Cellbrite Software and Equip						11,172	11,172	11,172
031020-5418	Other Asset Forfeitures								
031020-5419	Asset Forfeiture Proceeds Ex	22,714	90,904	9,717		3,877	4,411		
031020-5420	Treasury Forfeiture Fund (A.								
031020-5421	Federal Asset Seizure 16-DEA								
031020-5501	Travel (Mileage)	18		856	750	750	445	750	750
031020-5503	Travel (Subsistence & Lodgin	7,981	8,074	7,821	6,000	6,000	9,484	12,500	12,500
031020-5504	Travel (Convention & Educati	554	225	3,418	6,000	6,000	2,095	6,000	6,000
031020-5505	Prisoner Extradition-Travel								
031020-5509	Training	18,713	19,681	17,864	22,000	22,000	41,038	35,000	35,000
031020-5510	Confiscated Vehicles	285	325		200	200			

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GENERAL FUND EXPENDITURES

		FY/2023	FY/2024	FY/2025	ADOPTED	AMENDED	2026/06	DEPT	ADMIN	ADOPTED
		EXPENSE	EXPENSE	EXPENSE	FY/2026	FY/2026	ACTUAL	FY/2027	FY/2027	FY/2027
					BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
	SHERIFF									
031020-5801	Dues & Assoc. Memberships	5,050	4,926	10,100	10,000	10,000	5,488	10,000	10,000	10,000
031020-5802	D.A.R.E.		64	1,009	1,250	1,250	868	1,250	1,250	1,250
031020-5803	Fundraising Account Expendit					23,025	11,878			
031020-5804	Community Programs and Event									
031020-7001	Machinery & Equipment									
031020-7002	Furniture & Fixtures									
031020-7003	Body Worn Cameras Agreement			996	18,932	18,932	18,931	19,928	19,928	19,928
031020-7005	Motor Vehicles									
031020-7013	Equipment-Courthouse Securit									
031020-7015	School Resource Officer	51,816	72,391	105,727	105,898	177,262	177,262	177,262	177,262	177,262
031020-7016	VSP HEAT Equip. Reim. Initia			12,500			10,000			
031020-7017	E-Ticket Expenditures					12,801	8,385			
031020-7035	ARPA 2023-LE #508516 Equip (		291,202	1,933						
031020-7036	DCJS #15PBJA-22-GG-00616-MUM		3,078							
031020-7037	DCJS #15PBJA-21-GG-00258-MUM			2,963			164			
031020-7038	DCJS FY24 SRO Grant 24-419-A		41,141	55,794	55,896	79,241	57,691	57,573	57,573	57,573
031020-7039	DCJS #15PBJA-24-GG-04294-MUM						2,395			
031020-7040	DCJS #20-T1159L017 Byrne Jus									
031020-7041	DCJS 2021 Body Worn Camera G									
031020-7042	DCJS FFY18 LOLE 2018DJBX0728									
031020-7043	DCJS FFY19 LOLE 2019MUBX0026	2,622								
031020-7044	DCJS FFY20 LOLE 2020MUBX0035	2,622								
031020-7045	DCJS #528496 Byrne Justice #			16,805	10,960	18,437	19,407			
031020-7046	DCJS #16-R1159L015 Byrne Jus									
031020-7047	DCJS #17-S1159L016 Byrne Jus									
031020-7048	DCJS #15PBJA-21-GG-00258-MUM	2,622								
031020-7049	DCJS FY24 SRO GRANT #24-1218	55,545	71,669	72,254	72,369					
031020-7050	CIT Program-Custody Exchange	900	1,800	1,800	1,250	1,250		1,250	1,250	1,250
031020-7051	OEMS-Rescue Squad Assistance					8,700	8,700			
031020-7055	Safe Surfing Foundation Reim									
031020-7057	Drug Fund Account									
031020-7060	TRIAD Program									
031020-8002	Lease/Rent (Evidence Storage									
	--TOTAL DEPARTMENT--	1,964,395	2,872,695	2,947,817	3,009,060	3,282,494	3,233,746	3,174,322	3,174,322	3,174,322
	LAW ENFORCEMENT	1,964,395	2,872,695	2,947,817	3,009,060	3,282,494	3,233,746	3,174,322	3,174,322	3,174,322
032000	FIRE & RESCUE SERVICES									
032010	**PUBLIC SAFETY & EMERGENCY									
032010-1001	Salaries & Wages	334,149	426,032	438,058	471,705	450,377	442,672	459,443	459,443	459,443
032010-1002	Part-time Wages									
032010-1003	Overtime	63,372	62,568	42,910	30,000	30,000	50,265	30,000	30,000	30,000
032010-1004	New-Emergency Comm. Supervis									
032010-1005	PSAP Grant Staff Bonus Pay		31,250							
032010-2001	FICA	29,411	37,621	35,443	38,380	38,380	37,546	37,442	37,442	37,442
032010-2002	Retirement-VRS	13,668	22,628	21,725	50,803	50,803	14,393	13,721	13,721	13,721

FUND #-100

GENERAL FUND EXPENDITURES

	FY/2023	FY/2024	FY/2025	ADOPTED	AMENDED	2026/06	DEPT	ADMIN	ADOPTED
	EXPENSE	EXPENSE	EXPENSE	FY/2026	FY/2026	ACTUAL	FY/2027	FY/2027	FY/2027
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
	**PUBLIC SAFETY & EMERGENCY								
032010-2005	Hospital/Medical Plans	69,446	80,892	97,105	108,048	108,048	77,249	81,120	81,120
032010-2006	Group Insurance	4,143	5,204	5,158	5,566	5,566	5,032	4,685	4,685
032010-2009	Hybrid Disability VLDP	1,615	1,624	1,742	1,847	1,847	2,167	2,495	2,495
032010-2011	Worker's Compensation	6,914	7,598	10,011	10,011	10,671	10,671	10,671	10,671
032010-2013	VRS Retirement Hybrid Plan	21,791	21,917	28,911	8,734	8,734	37,114	45,378	45,378
032010-2020	Non-deductible Moving Expens								
032010-3002	Professional Services			815	2,250	2,250	2,649	2,789	2,789
032010-5203	Telecommunications	1,360	2,051	2,503	3,800	3,800	2,349	3,800	3,800
032010-5401	Office Supplies	5,585	9,131	6,489	8,000	8,000	9,717	9,000	9,000
032010-5409	Emergency Equipment	8,133	2,418	9,044	3,000	3,000	5,038	4,500	4,500
032010-5410	Uniforms	826	2,224	4,032	3,200	3,200	3,190	4,000	4,000
032010-5411	Books/Subscriptions	115	25	244	750	750	250	400	400
032010-5504	Travel (Convention & Educati	2,961	6,959	8,250	10,000	14,000	6,999	11,000	11,000
032010-5508	Dispatcher Training	8,346	9,388	11,476	12,000	12,000	11,266	13,000	13,000
032010-5801	Dues/Associations	935	972	1,512	2,000	2,000	1,762	2,500	2,500
032010-7020	VDEM Emergency Mgt Performan								
032010-7021	VA Fire Svc Board Mini Grant								
032010-8225	Disaster/Emergency Expenses								
032010-8235	Safety Program								
032010-8300	Debt Collection								
	--TOTAL DEPARTMENT--	572,770	730,502	725,428	770,094	753,426	720,329	735,944	735,944
	EMERGENCY SERV.COUNCIL								
032020									
032020-2007	Disability Insurance	34,431	35,533	35,508	36,000	36,000	36,118	36,000	36,000
032020-2008	Line of Duty (State Mandate)	40,128	39,213	40,239	40,500	40,500	35,853	40,500	40,500
032020-3001	Professional Health Services								
032020-5407	Maintenance (Communication E								
032020-5415	Gas, Oil, Grease - Fire & Re	51,972	38,869	26,162	50,000	50,000	45,323	50,000	50,000
032020-5646	Remittance of Tower Rent to								
032020-5647	Local EMS	450,000	495,962	497,151	553,103	553,103	553,103	562,010	562,010
032020-5648	Fire Fund	59,279	66,524	75,721		82,695	82,695		
032020-5650	Four For Life Funds	19,030	18,322	18,153		18,085	18,086		
032020-5655	Contribution-Wintergreen Vol								
032020-5660	Volunteer Stipend								
032020-5665	Oxygen Cylinders								
032020-7007	Generators								
	--TOTAL DEPARTMENT--	654,840	694,423	692,934	679,603	780,383	771,178	688,510	688,510
	E-911 PROGRAM								
032030									
032030-1001	Salaries & Wages	82,581	87,721	95,510	95,510	98,938	98,375	98,375	98,375
032030-1002	Overtime								
032030-1003	Part-time Salaries								
032030-1008	Unemployment Benefits	92							
032030-2001	FICA	6,239	6,635	7,234	7,307	7,307	7,581	7,526	7,526
032030-2002	Retirement-VRS	9,472	10,062	10,286	10,286	10,286	10,595	10,693	10,693
032030-2005	Hospital/Medical Plan	8,440	9,348	10,140	10,140	10,140	10,199	10,140	10,140
032030-2006	Group Insurance	1,107	1,175	1,127	1,128	1,128	1,161	1,043	1,043
032030-2011	Worker's Compensation	1,305	1,589	1,908	1,908	3,161	3,161	3,161	3,161

FUND #		GENERAL FUND EXPENDITURES								
		FY/2023	FY/2024	FY/2025	ADOPTED	AMENDED	2026/06	DEPT	ADMIN	ADOPTED
		EXPENSE	EXPENSE	EXPENSE	FY/2026	FY/2026		FY/2027	FY/2027	FY/2027
					BUDGET	BUDGET	ACTUAL	REQUEST	RECOMMENDS	BUDGET
	E-911 PROGRAM									
032030-2013	VRS Retirement Hybrid Plan									
032030-3002	Professional Services			450	1,500	1,500		1,500	1,500	1,500
032030-3004	Repairs & Maint.(Signs/Plate	2,871	6,709	6,309	7,000	7,000	5,186	7,000	7,000	7,000
032030-3005	Maintenance Service Contract	319,267	357,374	371,927	438,500	438,500	330,617	457,400	457,400	457,400
032030-3006	Printing & Binding							4,000	4,000	4,000
032030-3007	Advertising									
032030-3016	Contractual Services	26,332	46,483	73,037	63,300	63,300	50,305	63,750	63,750	63,750
032030-5101	Electrical Service(Radio Tow	4,891	5,435	5,402	6,200	6,200	5,774	6,200	6,200	6,200
032030-5102	Generator Fuel& Maintenance	17,759	36,513	21,832	36,500	36,500	20,924	36,500	36,500	36,500
032030-5201	Postal Services	46	418	140	200	200	183	200	200	200
032030-5203	Telecommunications (Routine)	2,639	2,565	3,148	3,200	3,200	3,002	3,200	3,200	3,200
032030-5204	Telecommunications (E-911 Tr	9,139	9,305	9,494	9,500	9,500	5,909	7,000	7,000	7,000
032030-5205	Telecommunications(Remote Di									
032030-5400	Dispatch Ctr. Supplies									
032030-5401	Office Supplies		2,039	243	200	200		200	200	200
032030-5410	Uniforms									
032030-5411	Books & Subscriptions									
032030-5413	Other Operating Supplies	243	88	700	250	250	398	250	250	250
032030-5501	Travel (Mileage)							100	100	100
032030-5504	Travel (Convention & Educati	601	826	513	1,500	1,500		1,500	1,500	1,500
032030-5508	Travel (Dispatch Training)									
032030-5801	Dues & Assoc. Memberships	442	496	692	575	575	360	575	575	575
032030-7002	Furniture & Fixtures	360	1,600		1,600	1,600		1,600	1,600	1,600
032030-7003	Communications Equipment	7,422	12,789	6,698	13,000	13,000	218	13,000	13,000	13,000
032030-7007	E911 Equipment		2,279	14,280	6,000	6,000	12,281	6,000	6,000	6,000
032030-8002	Lease/Rent (Hightop)									
032030-8003	Tower Site Lease (Sugarloaf)		8,000	12,240	12,731	12,731	12,607	13,113	13,113	13,113
	--TOTAL DEPARTMENT--	501,248	609,449	653,310	728,035	732,716	578,836	754,026	754,026	754,026
032040	***FOREST FIRE SERVICE***									
032040-5605	Forestry	20,986	20,986	20,095	20,986	20,986	20,095	20,986	20,986	20,986
	--TOTAL DEPARTMENT--	20,986	20,986	20,095	20,986	20,986	20,095	20,986	20,986	20,986
032060	***PAID EMS***									
032060-1001	Salaries and Wages	917,519	938,197	1,332,403	1,176,842	1,176,842	1,253,698	1,259,364	1,259,364	1,259,364
032060-1002	Overtime									
032060-2001	Benefits - FICA, Medical	98,248	116,954	164,724	305,979	305,979	175,152	327,435	327,435	327,435
032060-2011	Worker's Compensation	28,551		66,757	39,599	39,599	40,062	41,579	41,579	41,579
032060-3002	Professional Services	10,000	10,000	10,000	16,000	16,000	10,150	16,000	16,000	16,000
032060-3004	Billing Services (EMSC)	38,953	43,417	53,102	36,000	36,000	45,914	36,000	36,000	36,000
032060-3007	Advertising	906	478		1,000	1,000		1,000	1,000	1,000
032060-5100	Electrical Services									
032060-5404	Medical Supplies (County)	26,039	35,954	63,080	50,000	50,000	54,644	60,000	60,000	60,000
032060-5407	Maintenance Supplies									
032060-5409	Communications	3,688	1,824	1,929	2,800	2,800	1,200	2,800	2,800	2,800
032060-5410	Uniforms	4,710	3,188	5,268	4,500	4,500	2,902	4,500	4,500	4,500
032060-5413	Other Operating Supplies	861	729	4,326	1,500	1,500	4,098	3,500	3,500	3,500
032060-5414	Non-Contractual Expense				2,500	2,500				

FUND #-100

GENERAL FUND EXPENDITURES

	FY/2023	FY/2024	FY/2025	ADOPTED	AMENDED	2026/06	DEPT	ADMIN	ADOPTED
	EXPENSE	EXPENSE	EXPENSE	FY/2026	FY/2026	ACTUAL	FY/2027	FY/2027	FY/2027
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
	PAID EMS								
032060-5415	Gas, Oil, Grease-County Ambu								
032060-5501		20,826	10,518	15,000	15,000		15,000	15,000	15,000
032060-5509	1,161	730	3,810	10,000	10,000	2,871	10,000	10,000	10,000
032060-5640	31,309								
032060-5645	21,089	23,221	25,464	22,000	22,000	21,085	24,000	24,000	24,000
032060-5646	33,844	24,186	22,721	40,000	40,000	23,795	48,000	48,000	48,000
032060-7002				2,000	2,000		3,000	3,000	3,000
032060-7007	435		1,609	4,000	4,000	4,331	4,000	4,000	4,000
032060-7008	1,048	7	6,603	6,800	6,800	9,495	4,000	4,000	4,000
032060-9901									
	--TOTAL DEPARTMENT--	1,219,711	1,772,314	1,736,520	1,736,520	1,649,397	1,860,178	1,860,178	1,860,178
	FIRE & RESCUE SERVICES	3,275,071	3,864,081	3,935,238	4,024,031	3,739,835	4,059,644	4,059,644	4,059,644
033000	CORRECTION & DETENTION								
033010	***JAIL***								
033010-3002	1,689	39							
033010-5402		8	12	30	30	18	30	30	30
033010-6001	1,173,589	1,393,372	1,591,920	1,712,458	1,771,209	1,623,609	2,058,030	2,058,030	2,058,030
033010-6002					22,062				
	--TOTAL DEPARTMENT--	1,393,419	1,591,932	1,712,488	1,793,301	1,623,627	2,058,060	2,058,060	2,058,060
	CORRECTION & DETENTION	1,393,419	1,591,932	1,712,488	1,793,301	1,623,627	2,058,060	2,058,060	2,058,060
034000	INSPECTIONS								
034010	***BUILDING INSPECTOR***								
034010-1001	198,791	211,182	255,592	283,387	283,387	282,114	287,015	287,015	287,015
034010-1003									
034010-1004									
034010-1005									
034010-1006		22,733							
034010-1007				300	300		300	300	300
034010-2001	14,900	17,630	18,917	21,679	21,679	21,517	21,957	21,957	21,957
034010-2002		2,495	3,123	30,521	30,521	4,814	4,870	4,870	4,870
034010-2005	19,668	24,456	35,926	46,848	46,848	39,951	40,560	40,560	40,560
034010-2006	2,564	3,114	3,037	3,344	3,344	3,299	3,042	3,042	3,042
034010-2009	1,627	1,790	1,690	1,775	1,775	1,738	1,913	1,913	1,913
034010-2011	2,895	3,228	4,822	4,822	4,893	4,893	4,893	4,893	4,893
034010-2013	21,948	24,156	31,678	8,396	8,396	29,912	34,806	34,806	34,806
034010-3002	886								
034010-3005	9,183	5,904	10,051	13,850	13,850	10,707	13,850	13,850	13,850
034010-3006	78	586		750	750	120	750	750	750
034010-5201	9	136		350	350	142	350	350	350
034010-5203	80	147	169	150	150	175	180	180	180

FUND #-100

GENERAL FUND EXPENDITURES

	FY/2023	FY/2024	FY/2025	ADOPTED	AMENDED	2026/06	DEPT	ADMIN	ADOPTED
	EXPENSE	EXPENSE	EXPENSE	FY/2026	FY/2026	ACTUAL	FY/2027	FY/2027	FY/2027
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
BUILDING INSPECTOR									
034010-5401	Office Supplies	3,166	1,173	1,170	2,000	2,000	1,381	2,000	2,000
034010-5410	Uniforms	936	78		1,250	1,250	1,185	1,250	1,250
034010-5411	Books & Subscriptions	695	1,500	705	1,500	1,500	482	1,500	1,500
034010-5501	Travel (Mileage)								
034010-5503	Travel (Subsistence & Lodgin	421	1,748	1,734	2,000	2,000	869	2,000	2,000
034010-5504	Travel (Convention & Educati	2,491	2,047	1,834	3,000	3,000	1,590	4,000	4,000
034010-5801	Dues & Assoc. Memberships	926	669	914	700	700	347	700	700
034010-6001	Building Permit Surcharge	13,115	5,338	8,694	6,500	6,500	5,783	6,500	6,500
034010-7002	Furniture & Fixtures	2,651	752		930	930	194	930	930
034010-7004	Security Equipment (Building	42							
034010-7007	Stormwater Local Program								
034010-7040	Virtual Training Support Gra								
	--TOTAL DEPARTMENT--	297,072	330,862	380,056	434,052	434,123	411,213	433,366	433,366
	INSPECTIONS	297,072	330,862	380,056	434,052	434,123	411,213	433,366	433,366
035000	OTHER PROTECTION								
035010	***ANIMAL CONTROL***								
035010-1001	Salaries & Wages	123,189	173,538	210,670	210,762	217,569	217,085	217,085	217,085
035010-1002	Overtime	15,781	17,537	17,446	16,000	16,000	19,462	16,000	16,000
035010-1003	Part-time Wages	20,131	19,626						
035010-1004	ACO Proposed Salary Increase								
035010-1005	New PT Shelter Attendant								
035010-2001	FICA	11,115	14,990	16,108	17,347	17,347	17,031	17,831	17,831
035010-2002	Retirement-VRS	4,880	6,181	6,312	6,312	6,312	6,502	6,562	6,562
035010-2005	Hospital/Medical Plans	26,994	37,133	46,848	46,848	46,848	47,121	46,848	46,848
035010-2006	Group Insurance	1,643	2,301	2,484	3,051	3,051	2,562	2,301	2,301
035010-2009	Hybrid Disability VLDP	680	1,002	1,124	1,479	1,479	1,160	1,238	1,238
035010-2011	Worker's Compensation	2,181	3,034	4,302	4,302	4,302	3,846	3,846	3,846
035010-2013	VRS Retirement Hybrid Plan	9,182	13,519	18,671	18,671	18,671	19,575	22,520	22,520
035010-3002	Professional Services	18,372	18,428	24,909	23,000	23,000	18,736	23,000	23,000
035010-3003	Court Case Expense (Vet & ot	5,893	4,762	3,740	2,500	2,500	37,219	2,500	2,500
035010-3006	Printing and Binding								
035010-3007	Advertising								
035010-3008	Community Outreach								
035010-3016	Sterilization Program	700	577		1,000	1,000	1,000	1,000	1,000
035010-3020	Dangerous Dog Registry (VDAC	78	78	75	125	125	78	125	125
035010-5100	Electrical Services	2,819	3,262	4,251	3,000	3,000	4,142	3,000	3,000
035010-5203	Telecommunications	5,729	4,755	5,312	6,340	6,340	7,245	6,340	6,340
035010-5401	Office Supplies	1,267	785	1,014	1,500	1,500	1,122	1,500	1,500
035010-5402	Food Supplies	779	1,288	1,700	1,200	1,200	283	1,200	1,200
035010-5404	Medical Supplies	297	843		800	800	800	800	800
035010-5407	Maintenance Supplies	5,426	5,499	5,271	3,000	3,000	2,884	3,000	3,000
035010-5410	Uniforms	2,854	3,650	4,838	3,500	3,500	3,373	3,500	3,500
035010-5504	Travel (Convention & Educati	3,663	903	1,187	1,000	1,000	919	1,000	1,000
035010-5509	Training	1,050	824	2,276	1,800	1,800	1,373	1,800	1,800

FUND #-100	GENERAL FUND EXPENDITURES									
		FY/2023	FY/2024	FY/2025	ADOPTED	AMENDED	2026/06	DEPT	ADMIN	ADOPTED
		EXPENSE	EXPENSE	EXPENSE	FY/2026	FY/2026	ACTUAL	FY/2027	FY/2027	FY/2027
					BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
	ANIMAL CONTROL									
035010-6021	School Project Supplies									
035010-7001	Machinery & Equipment									
	--TOTAL DEPARTMENT--	264,703	334,515	378,538	373,537	380,344	411,718	382,996	382,996	382,996
035030	***MEDICAL EXAMINER***									
035030-3001	Professional Health Services	160	120	160	160	160	180	160	160	160
	--TOTAL DEPARTMENT--	160	120	160	160	160	180	160	160	160
	OTHER PROTECTION	264,863	334,635	378,698	373,697	380,504	411,898	383,156	383,156	383,156
042000	SANITATION & WASTE REMOVAL									
042030	***WASTE MANAGEMENT***									
042030-1001	Salaries & Wages	124,576	139,742	144,291	143,730	147,417	148,042	148,042	148,042	148,042
042030-1002	Overtime	13,889	8,359	9,273	12,000	12,000	9,803	12,000	12,000	12,000
042030-1003	Part-time Salaries-Conv.Ctrs	266,001	296,438	308,232	320,000	320,000	303,431	330,431	330,431	330,431
042030-1004	New Position - Operator/Scal									
042030-1005	Drivers Positions - Incl. OT	81,688	78,310	68,747	91,490	91,490	59,018	96,119	96,119	96,119
042030-2001	FICA	16,521	17,029	16,749	19,688	19,688	16,517	19,596	19,596	19,596
042030-2002	Retirement-VRS	6,662	5,798	5,653	25,402	25,402	5,823	5,877	5,877	5,877
042030-2005	Hospital/Medical Plans	40,109	42,485	33,800	30,420	30,420	38,261	50,700	50,700	50,700
042030-2006	Group Insurance	2,764	2,934	2,448	2,783	2,783	2,429	2,487	2,487	2,487
042030-2009	Hybrid Disability VLDP	1,237	1,432	1,147	1,357	1,357	1,123	1,427	1,427	1,427
042030-2011	Worker's Compensation	6,161	9,233	10,089	10,089	10,165	10,165	10,165	10,165	10,165
042030-2013	VRS Retirement Hybrid Plan	16,696	19,319	20,814	6,418	6,418	20,863	25,951	25,951	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	56,000	45,897	56,000	56,000	56,000
042030-3004	Repairs and Maintenance	45,527	47,244	56,304	65,000	65,000	68,633	85,000	85,000	85,000
042030-3005	Maintenance Service Contract									
042030-3007	Advertising									
042030-3010	Tipping Fee (Transfer Statio	336,123	350,965	344,227	363,000	363,000	356,653	363,000	363,000	363,000
042030-3011	Tipping Fees- Region 2000 Sv									
042030-3012	Recycling Services	17,167	13,068	12,578	20,000	20,000	11,196	20,000	20,000	20,000
042030-3015	Transportation Fees	231,164	235,572	230,563	263,377	263,377	195,974	263,377	263,377	263,377
042030-3016	Ground Water Monitoring									
042030-3017	Gas Monitoring									
042030-3021	Waste Water	1,210	1,940	400	2,000	2,000	400	2,000	2,000	2,000
042030-3022	DEQ License Fee	6,737	7,294	7,653	7,700	7,700	7,910	8,150	8,150	8,150
042030-3025	Tire Removal	231	210	1,760	1,500	1,500	246	2,000	2,000	2,000
042030-5100	Electrical Services	9,638	10,042	10,340	10,000	10,000	10,849	10,755	10,755	10,755
042030-5103	Water and Sewer	504	567	628	750	750	931	750	750	750
042030-5203	Telecommunications	2,218	2,971	3,288	3,050	3,050	2,767	3,500	3,500	3,500
042030-5401	Office Supplies	3,432	2,791	2,292	3,500	3,500	3,585	4,500	4,500	4,500
042030-5407	Maintenance Supplies	604	2,356	3,891	3,000	3,000	2,589	4,000	4,000	4,000
042030-5408	Vehicle Supplies (MAC trucks	14,469	27,698	10,603	35,000	35,000	21,310	35,000	35,000	35,000
042030-5409	Recycle Coordinator	885	317	165	1,000	1,000		1,000	1,000	1,000

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GENERAL FUND EXPENDITURES

	FY/2023	FY/2024	FY/2025	ADOPTED	AMENDED	2026/06	DEPT	ADMIN	ADOPTED
	EXPENSE	EXPENSE	EXPENSE	FY/2026	FY/2026	ACTUAL	FY/2027	FY/2027	FY/2027
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
	BUILDINGS AND GROUNDS								
043020-8005	Wayside Maintenance								
043020-8006	17	780	1,027	1,500	1,500	1,500	1,500	1,500	1,500
043020-8007	UST Removal (NCHS)								
043020-8101	Repair/Replacement Insurance								
	--TOTAL DEPARTMENT--	859,106	878,008	948,268	1,023,508	1,039,482	995,656	1,160,826	1,160,826
043040	***MOTOR POOL***								
043040-5305	Motor Vehicle Insurance								
043040-5408	35,004	39,953	41,983	42,000	42,000	40,815	42,000	42,000	42,000
043040-5409	60,371	85,772	70,968	65,000	65,000	50,468	65,000	65,000	65,000
043040-5409	New Vehicle Equipment (Sheri								
043040-5415						5			
043040-5415	144,004	169,498	159,395	150,000	150,000	158,844	150,000	150,000	150,000
043040-7005	Motor Vehicles								
	--TOTAL DEPARTMENT--	239,379	295,223	272,346	257,000	257,000	250,132	257,000	257,000
	GENERAL MAINTENANCE	1,098,485	1,173,231	1,220,614	1,280,508	1,296,482	1,245,788	1,417,826	1,417,826
051000	HEALTH								
051010	***LOCAL HEALTH DEPARTMENT**								
051010-5601	Nelson Co. Health Dept.								
051010-7002	313,591	340,607	357,637	375,519	375,519	375,519	394,138	394,138	394,138
	Furniture & Fixtures								
	--TOTAL DEPARTMENT--	313,591	340,607	357,637	375,519	375,519	375,519	394,138	394,138
	HEALTH	313,591	340,607	357,637	375,519	375,519	375,519	394,138	394,138
052000	MENTAL HEALTH/COMM.SERVICES								
052010	***MENTAL HEALTH***								
052010-5602	Region Ten Comm. Services Bo								
	150,000	150,000	150,000	150,000	150,000	112,500	165,000	165,000	165,000
	--TOTAL DEPARTMENT--	150,000	150,000	150,000	150,000	150,000	112,500	165,000	165,000
	MENTAL HEALTH/COMM.SERVICES	150,000	150,000	150,000	150,000	150,000	112,500	165,000	165,000
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	Part-time Wages								
053600-1011	11,422	12,244	13,623	15,000	15,000	12,828	15,680	15,680	15,680
	Renumeration-Local Board								
	1,275	900	1,350	1,800	1,800	525	1,800	1,800	1,800

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GENERAL FUND EXPENDITURES

	FY/2023	FY/2024	FY/2025	ADOPTED	AMENDED	2026/06	DEPT	ADMIN	ADOPTED
	EXPENSE	EXPENSE	EXPENSE	FY/2026	FY/2026	ACTUAL	FY/2027	FY/2027	FY/2027
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
	***CSA/AT RISK YOUTH & FAMIL								
053600-2001	FICA	971	1,006	1,146	1,286	1,037	1,334	1,334	1,334
053600-2011	Worker's Compensation	496	503	696	696	829	829	829	829
053600-3164	Purchased Services (Mandated	2,773,757	2,164,658	2,540,366	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
053600-3174	Purchased Services (Non-Mand		8,975	10,275	18,522	18,522	18,522	18,522	18,522
053600-5201	Postage								
053600-5203	Phone								
053600-5401	Office Supplies	733	250	238	1,000	350	1,000	1,000	1,000
053600-5504	Travel (Convention & Meeting								
	--TOTAL DEPARTMENT--	2,788,654	2,188,536	2,567,694	2,038,304	2,038,437	2,039,165	2,039,165	2,039,165
	WELFARE/SOCIAL SERVICES	2,788,654	2,188,536	2,567,694	2,038,304	2,038,437	2,039,165	2,039,165	2,039,165
064010	***COMMUNITY COLLEGE***								
064010-5649	Piedmont Va. Community Colle	2,108	2,513	2,117	2,124	2,124	2,004	2,004	2,004
	--TOTAL DEPARTMENT--	2,108	2,513	2,117	2,124	2,124	2,004	2,004	2,004
	COMMUNITY COLLEGE	2,108	2,513	2,117	2,124	2,124	2,004	2,004	2,004
071000	PARKS & RECREATION								
071020	***RECREATION***								
071020-1001	Salaries and Wages	108,767	119,388	124,846	125,126	128,925	128,737	128,880	128,880
071020-1002	Overtime	782	1,364	930	1,500	1,500	455	1,500	1,500
071020-1003	Part Time Salaries	3,090	4,183	28,850	30,500	30,500	28,431	25,998	25,998
071020-1004	PT Field and Maint	13,778	17,456	15,460	17,919	17,919	16,778	18,280	18,280
071020-1005	New PT Parks & Recreation Ai		9,984						
071020-1006	Seasonal PT Salaries						8,041	8,041	8,041
071020-1007	Childcare PT Salaries (New)						68,955	68,955	68,955
071020-1008	Unemployment Benefits	50							
071020-2001	FICA	9,541	11,518	12,875	13,391	13,391	13,380	13,976	13,976
071020-2002	Retirement-VRS	12,463	11,927	8,262	13,476	13,476	8,510	8,589	8,589
071020-2005	Hospital/Medical Plans	16,866	14,553	9,180	9,180	9,180	9,234	9,180	9,180
071020-2006	Group Insurance	1,456	1,551	1,472	1,476	1,476	1,521	1,366	1,366
071020-2009	Hybrid Disability VLDP		100	356	358	358	369	394	394
071020-2011	Worker's Compensation	1,685	2,430	3,781	3,781	3,781	3,274	3,274	3,274
071020-2013	VRS Retirement Hybrid Plan		1,348	5,657	1,694	1,694	5,993	7,165	7,165
071020-3001	Health/Background Services	159	364	897	750	750	690	750	750
071020-3005	Maintenance Service Contract				700	700	200	700	700
071020-3006	Printing & Binding	2,865	728	491	2,000	2,000	129	2,000	2,000
071020-3007	Advertising	2,939	468	2,964	3,500	3,500	2,224	6,196	6,196
071020-3016	Contracted Services	4,755	2,735	2,500	4,000	4,000	3,528	4,000	4,000
071020-3017	Contracted Umpires	7,408	8,920	17,125	13,000	13,000	16,475	17,360	17,360
071020-3018	Contracted Field Maintenance	5,278	16,851	8,373	12,000	12,000	15,096	12,000	12,000
071020-3019	VBRRT - Blue Ridge Rail Trai	10,621	18,131	14,293	14,000	14,000	12,703	14,000	14,000
071020-3020	Blue Ridge Tunnel Trail Main	33,016	33,339	35,419	35,000	35,000	28,398	30,000	30,000

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GENERAL FUND EXPENDITURES

	FY/2023	FY/2024	FY/2025	ADOPTED	AMENDED	2026/06	DEPT	ADMIN	ADOPTED
	EXPENSE	EXPENSE	EXPENSE	FY/2026	FY/2026	ACTUAL	FY/2027	FY/2027	FY/2027
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
	RECREATION								
071020-3021	Target Grant - Youth Soccer								
071020-3022	Baseball Donation Account								
071020-3023	Parks & Rec Special Events								
071020-5100	Electrical Svcs (field light	1,637	2,115			2,015			
071020-5201	Postal Services	1,459	1,548	1,700	1,700	1,033	1,500	1,500	1,500
071020-5203	Telecommunications	114	120	200	200	134	200	200	200
071020-5401	Office Supplies	33	41	500	500	18	40	40	40
071020-5407	Maintenance Supplies	257	615	800	800	365	800	800	800
071020-5410	Outdoor Recreation	7,339	6,448	8,000	8,000	6,838	8,000	8,000	8,000
071020-5411	Recreation Programming	117							
071020-5412	Educational & Recreational S	32,945	32,420	36,506	30,000	32,873	35,500	35,500	35,500
071020-5413	Concession Supplies								
071020-5422	Special Projects	2,499							
071020-5501	Travel(Mileage)	55	122	250	250	50	250	250	250
071020-5503	Travel(Subsistence & Lodging	1,263	1,513	1,257	2,000	2,101	3,923	3,923	3,923
071020-5504	Travel(Convention & Educatio	946	1,550	1,154	1,500	1,500	3,154	3,154	3,154
071020-5801	Dues and Memberships	200	200	800	800		800	800	800
071020-7001	Machinery & Equipment		3,295						
071020-7007	MyRec Rec Management Softwar	3,295	3,295	3,295	3,295	3,445	3,445	3,445	3,445
071020-8003	VOF Public Access Grant- Roc		1,920	17,000	27,000				
071020-8004	Forest Sustainability Fund S		25,000	70,321	111,710		111,711	111,711	111,711
	--TOTAL DEPARTMENT--	286,197	331,898	439,717	494,905	344,997	551,927	551,927	551,927
	PARKS & RECREATION	286,197	331,898	439,717	494,905	344,997	551,927	551,927	551,927
081000	PLANNING & COMMUNITY DEVELOP								
081010	***PLANNING***								
081010-1001	Salaries & Wages	120,757	141,265	119,872	147,799	150,397	157,074	157,074	157,074
081010-1002	Overtime	3,375	2,573	510	3,500	2,295	3,500	3,500	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	4,575	6,300	6,300	6,300
081010-1012	Remuneration-Zoning Board	225	675	900	900	300	900	900	900
081010-2001	FICA	9,396	10,738	8,921	11,574	11,574	12,284	12,284	12,284
081010-2002	Retirement - VRS			15,918	15,918				
081010-2005	Hospital/Medical Plans	19,110	21,522	18,054	22,644	19,178	18,372	18,372	18,372
081010-2006	Group Insurance	1,618	1,907	1,454	1,744	1,717	1,665	1,665	1,665
081010-2009	Hybrid Disability VLDP	1,026	1,210	912	1,094	1,077	1,241	1,241	1,241
081010-2011	Worker's Compensation	1,695	2,283	2,695	2,695	2,819	2,819	2,819	2,819
081010-2013	VRS Retirement Hybrid Plan	13,851	16,324	15,356	5,173	19,551	22,572	22,572	22,572
081010-3000	Professional Services-BZA Le								
081010-3001	Professional Service-BZA Tec								
081010-3002	Professional Service TJPDC			71		2,326			
081010-3003	Professional Services-Other								
081010-3005	Maint.Contracts	4,987	4,268	5,046	6,000	4,439	6,000	6,000	6,000
081010-3006	Printing & Binding	953		752	1,000	444	1,000	1,000	1,000

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GENERAL FUND EXPENDITURES

		FY/2023	FY/2024	FY/2025	ADOPTED	AMENDED	2026/06	DEPT	ADMIN	ADOPTED
		EXPENSE	EXPENSE	EXPENSE	FY/2026	FY/2026	ACTUAL	FY/2027	FY/2027	FY/2027
					BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
	PLANNING									
081010-3007	Advertising	4,595	3,296	1,817	4,500	4,500	1,496	4,500	4,500	4,500
081010-5201	Postal Services	697	828	598	1,200	1,200	2,167	1,600	1,600	1,600
081010-5203	Telecommunications	38	73	30	50	50	26	50	50	50
081010-5401	Office Supplies	970	1,830	1,397	1,500	1,500	1,006	1,500	1,500	1,500
081010-5411	Books & Subscriptions		120	443	500	500	285	500	500	500
081010-5501	Travel (Mileage)	1,583	1,014	1,315	1,500	1,500	1,365	1,500	1,500	1,500
081010-5503	Travel (Subsistence & Lodgin	2,109	1,693	1,265	2,500	2,500	2,084	2,500	2,500	2,500
081010-5504	Travel (Convention & Educati	337		1,150	800	800	500	800	800	800
081010-5505	Training	1,795	1,852	2,525	2,200	2,200	3,125	2,200	2,200	2,200
081010-5650	Th.Jefferson Planning Distri									
081010-5801	Dues & Assoc. Memberships	500	642	822	750	750	435	750	750	750
081010-7002	Furniture & Fixtures									
081010-7007	Computer Equipment									
081010-7050	Junkyard Cleanup Grant Progr							5,000	5,000	5,000
	--TOTAL DEPARTMENT--	195,692	217,638	189,955	241,841	244,906	233,181	254,627	254,627	254,627
081020	***TOURISM/ECONOMIC DEVELOPM									
081020-1001	Salaries and Wages	138,796	148,135	166,860	156,565	239,032	236,548	233,368	233,368	233,368
081020-1003	Part Time Salaries-Tourism	69,350	83,850	86,725	87,050	87,050	84,584	87,707	87,707	87,707
081020-1004	New FT Assist Dir Special Pr				60,976					
081020-2001	FICA	15,916	17,752	19,433	23,301	23,301	25,009	24,562	24,562	24,562
081020-2002	Retirement-VRS	15,913	16,991	16,862	23,429	23,429	13,758	12,063	12,063	12,063
081020-2005	Hospital/Medical Plans	16,880	18,696	21,970	30,420	30,420	22,933	20,280	20,280	20,280
081020-2006	Group Insurance	1,859	1,985	1,919	2,567	2,567	2,755	2,474	2,474	2,474
081020-2009	Hybrid Disability VLDP			45	451	451	783	967	967	967
081020-2011	Worker's Compensation	2,191	2,930	5,199	5,199	5,253	5,253	5,253	5,253	5,253
081020-2013	VRS Retirement Hybrid Plan			758	2,134	2,134	12,635	17,587	17,587	17,587
081020-3002	Professional Services	2,044	596							
081020-3004	Trail Marketing Plan (CDBG)									
081020-3005	Maintenance Service Contract	1,554	1,714	2,864	2,700	2,700	1,425	32,200	32,200	32,200
081020-3006	Printing & Binding	39,399	28,441	41,203	42,000	42,000	19,875	42,000	42,000	42,000
081020-3007	Advertising	54,683	40,892	50,216	63,000	63,000	36,529	65,696	65,696	65,696
081020-3010	Printing-Reimbursible by Rev			11,515						
081020-3012	Economic Development Incenti									
081020-5201	Postal Services	3,252	2,226	2,466	4,500	4,500	904	4,500	4,500	4,500
081020-5203	Telecommunications	8,591	12,153	16,729	18,500	18,500	14,649	18,500	18,500	18,500
081020-5401	Office Supplies	2,713	1,771	2,220	5,500	5,500	3,363	5,500	5,500	5,500
081020-5402	Inventory for Resale									
081020-5403	Sales Tax	5	5							
081020-5411	Books & Subscriptions	878	822	963	1,200	1,200	1,220	1,200	1,200	1,200
081020-5419	Photography	267	163	3,350	1,000	1,000		1,000	1,000	1,000
081020-5420	50 Yrs of Love Marketing									
081020-5501	Travel (Mileage)			15	100	100		100	100	100
081020-5503	Travel (Subsistence & Lodgin									
081020-5504	Travel (Convention & Educati	2,158	5,605	8,690	3,500	3,500	2,534	3,500	3,500	3,500
081020-5801	Dues & Assoc. Memberships	2,203	2,724	2,968	2,500	2,500	2,634	2,500	2,500	2,500
081020-7002	Furniture & Fixtures			31	400	400		400	400	400
081020-7007	Computer Equipment	233		1,690						

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GENERAL FUND EXPENDITURES

	FY/2023	FY/2024	FY/2025	ADOPTED	AMENDED	2026/06	DEPT	ADMIN	ADOPTED
	EXPENSE	EXPENSE	EXPENSE	FY/2026	FY/2026	ACTUAL	FY/2027	FY/2027	FY/2027
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
	***TOURISM/ECONOMIC DEVELOPM								
081020-7050	USDA Cider Apple Grant								
081020-7051	VTC Mkt Lev#0925-0004 Found								
081020-7055			26,000		116,000	2,417			
081020-7056		30,000	93,000			170,000			
081020-7057		20,000							
081020-7058	19,996								
081020-7059		20,000							
081020-7060						14,753			
081020-7061					10,000	10,000			
081020-7062	10,000								
081020-7063	141,500	42,650							
081020-7064	20,142								
081020-7065									
081020-7066	56,250								
081020-7067		18,000							
081020-7070					17,945	17,945			
081020-7071					1,000	10,000			
081020-7072					5,000	5,000			
--TOTAL DEPARTMENT--	626,773	518,101	583,691	536,992	708,482	717,506	581,357	581,357	581,357
	*** ECONOMIC DEVELOPMENT ***								
081050	Part-Time Salaries & FICA								
081050-1003			8,242						
081050-3010	12,500	2,743							
081050-3011	25,000	25,000							
081050-3160									
081050-5895		7,500	7,500						
--TOTAL DEPARTMENT--	37,500	35,243	15,742						
	PLANNING & COMMUNITY DEVELO								
	859,965	770,982	789,388	778,833	953,388	950,687	835,984	835,984	835,984
082000	ENVIRONMENTAL MANAGEMENT								
082030	***SOIL & WATER CONSERV. BOA								
082030-5604	34,067	34,067	35,089	36,142	36,142	27,107	37,226	37,226	37,226
--TOTAL DEPARTMENT--	34,067	34,067	35,089	36,142	36,142	27,107	37,226	37,226	37,226
082050	***LITTER CONTROL***								
082050-6008					10,364				
--TOTAL DEPARTMENT--					10,364				
	ENVIRONMENTAL MANAGEMENT								
	34,067	34,067	35,089	36,142	46,506	27,107	37,226	37,226	37,226
083000	VA COOPERATIVE EXTENSION								
083010	***VA COOPERATIVE EXTENSION								
083010-1001	38,015	41,125	31,872	45,215	45,215	34,774	47,915	47,915	47,915

FUND #-100	GENERAL FUND EXPENDITURES
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		FY/2023	FY/2024	FY/2025	ADOPTED	AMENDED		DEPT	ADMIN	ADOPTED
		EXPENSE	EXPENSE	EXPENSE	FY/2026	FY/2026	2026/06	FY/2027	FY/2027	FY/2027
					BUDGET	BUDGET	ACTUAL	REQUEST	RECOMMENDS	BUDGET
	***VA COOPERATIVE EXTENSION									
083010-2002	Retirement-VRS	12,332	13,451	11,298	16,729	16,729	11,471	17,729	17,729	17,729
083010-5203	Telecommunications	1,059	1,218	986	1,100	1,100	764	1,100	1,100	1,100
083010-5412	Educational & Recreational S	784	658	892	800	800	418	800	800	800
	--TOTAL DEPARTMENT--	52,190	56,452	45,048	63,844	63,844	47,427	67,544	67,544	67,544
	VA COOPERATIVE EXTENSION	52,190	56,452	45,048	63,844	63,844	47,427	67,544	67,544	67,544
091000	NON-DEPARTMENTAL									
091030	***NON-DEPARTMENTAL***									
091030-2001	Non-departmental FICA Tax/Be									
091030-5201	Non-departmental postage (UP	1,526	1,598	1,886	1,773	1,773	2,015	1,773	1,773	1,773
091030-5202	Opioid Remediation		8,184	32,422	47,699	89,155	6,532	78,759	78,759	78,759
091030-5604	Dolly Parton Imagination Lib			1,000						
091030-5605	Regional Library	345,866	359,750	382,515	413,914	413,914	413,554	443,844	443,844	443,844
091030-5606	T.J. EMS Council	10,000	10,000	10,000				10,000	10,000	10,000
091030-5607	JABA	101,500	106,575	111,904	111,904	111,904	111,904	111,904	111,904	111,904
091030-5608	Colleen Debt Service	49,946	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
091030-5609	Fire Protection - Misc.	156,000	156,000	156,000	156,000	156,000	156,000	237,000	237,000	237,000
091030-5610	CORONAVIRUS(COVID-19)EXPENSE									
091030-5611	JAUNT	67,176	80,672	90,179	88,840	88,840	88,840	90,442	90,442	90,442
091030-5612	MACAA	31,410	36,000	36,000	30,000	30,000	30,000	30,000	30,000	30,000
091030-5613	Shelter for Help	8,500	8,926	8,926	9,372	9,372	9,372	9,372	9,372	9,372
091030-5614	COVID-19 Municipal Utility G									
091030-5615	Worker's Compensation Increa	4,415	7,291	3,969	15,669	7,311	5,388	6,105	6,105	6,105
091030-5616	Employee Benefits	153,923	15,743	2,895	396,243	135,241	94,564	438,215	438,215	438,215
091030-5617	Misc. Contributions	22,457	34,850	27,338	14,500	26,500	24,216	14,500	14,500	14,500
091030-5618	Reimbursable Items	1,369-	6	2	250	250	63-	250	250	250
091030-5619	American Rescue Plan Act Exp				128,138	128,138		128,138	128,138	128,138
091030-5620	Sexual Assault Resource Agen									
091030-5621	Sturt Property Expenditures									
091030-5622	Foothills Child Advocacy Cen	4,000	2,500	11,755	10,000	10,000	7,500	15,000	15,000	15,000
091030-5623	OAR/Jefferson Area Comm Corr	11,975	16,134	12,907	15,366	15,366	15,366	16,901	16,901	16,901
091030-5624	NCSA Special Projects (Fee W	70,194								
091030-5625	Fleetwood Community Ctr Roof	50,000								
091030-5626	Local Asst Tribal Consistenc				100,000	100,000		100,000	100,000	100,000
091030-5627	VA Career Works-Piedmont Reg				2,942	2,942	2,942	2,942	2,942	2,942
091030-5629	NC Economic Development Auth	3,100	3,100	3,100	8,100	8,100	8,100	8,100	8,100	8,100
091030-5630	Blue Ridge Railway Trail									
091030-5631	Central Virginia Partneship	10,000	10,000	10,000	10,000	10,000	10,000	10,943	10,943	10,943
091030-5632	Rockfish Valley Community Ce									
091030-5637	NCCDF Family Assistance Prog				25,000	25,000	25,000			
091030-5638	Nelson County Community Dev.	69,661	69,661	69,661	69,661	69,661	69,661	82,161	82,161	82,161
091030-5639	NCCDF - NCHS House Project				25,000	25,000	25,000			
091030-5641	Community Investment Collabo	4,000	9,500	8,708	8,976	8,976	6,732	9,148	9,148	9,148
091030-5642	Juneteenth Committee (Millen							5,000	5,000	5,000
091030-5643	CASA of Central Virginia	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500

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GENERAL FUND EXPENDITURES

		FY/2023	FY/2024	FY/2025	ADOPTED	AMENDED	2026/06	DEPT	ADMIN	ADOPTED
		EXPENSE	EXPENSE	EXPENSE	FY/2026	FY/2026	ACTUAL	FY/2027	FY/2027	FY/2027
					BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
	NON-DEPARTMENTAL									
091030-5644	Gladstone Senior Center Meal	9,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
091030-5645	Rockfish Senior Center Meals		12,300	12,367	12,367	12,367	9,275	12,367	12,367	12,367
091030-5646	Schuyler Senior Center Meals									
091030-5647	Other Senior Center Contribu									
091030-5648	Va. Institute of Gov't	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
091030-5652	Wintergreen Performing Arts	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000
091030-5655	Retiree Supplement	17,184	18,363	19,970	20,022	20,022	19,974	22,860	22,860	22,860
091030-5656	Habitat for Humanity- Piedmo	2,500	1,250	3,750	2,500	2,500	2,500	2,500	2,500	2,500
091030-5657	Community Center Tax Refunds	22,832	20,838		19,497	38,994	12,485	19,497	19,497	19,497
091030-5659	VA BlueRidge Railway Trail F	10,000								
091030-5665	Blue Ridge Tunnel(TEA-21)									
091030-5669	Nelson Heritage Center		200,000							
091030-5670	Vietnam War & Conflicts Foun	250,000								
091030-5671	Lovington Merchants Associa							5,000	5,000	5,000
091030-5680	Cover the Caboose									
091030-5685	TJ Planning District Commiss	20,412	25,182	30,912	21,267	21,267	21,267	22,340	22,340	22,340
091030-5686	TJPDC-VDOT Safe Streets Gran		21,389							
091030-5690	Crozet Tunnel Foundation									
091030-5695	Rt 250 Afton Overlook Improv	3,320			1,500	1,500				
091030-5700	Humane Society/SPCA of Nelso									
091030-5705	Amherst Wolverines									
091030-5710	Wild Rose Solar Project							112,000	112,000	112,000
	--TOTAL DEPARTMENT--	1,523,028	1,314,312	1,126,666	1,845,000	1,648,593	1,256,624	2,125,561	2,125,561	2,125,561
	CAPITAL OUTLAY									
091050										
091050-1001	Convenience Center Container				30,700	30,700	39,952			
091050-1002	UPS Battery Replacement (IT)									
091050-1003	Sheriff Dept Power DMS Softw	16,000	12,804							
091050-1004	Battery Replacement-Eaton IT							30,000	30,000	30,000
091050-1005	ECC UPS Replacement (E911)		59,359							
091050-1006	Tower UPS Replacements		83,667							
091050-1007	Replace Trimble GPS Units		12,592							
091050-2001	Short Term Rental System				40,000	40,000	29,500			
091050-2002	Add Radio Tower Site-Southrn									
091050-7001	Lg Format Printer/Scanner (B		10,106							
091050-7002	EMS Knox Boxes			4,167						
091050-7005	McGinnis Bldg. Structural Re							115,650	115,650	115,650
091050-7006	Compactor Replacement				43,000	43,000		47,376	47,376	47,376
091050-7007	Architectural Partners CH Te									
091050-7008	Courthouse Tree Removal Serv		17,110							
091050-7010	Economic Development Study							100,000	100,000	100,000
091050-7011	Facility Door Upgrds-ADA Com						10,057			
091050-7012	Accessible Voting Systems							55,200	55,200	55,200
091050-7013	Registrar VDEM Grant Improve			32,211						
091050-7014	Polling Precincts ADA Upgrad		20,532							
091050-7015	Fire Control Panel in Courth				30,000	30,000				
091050-7016	Registrar Office Renovation-	5,975								
091050-7017	Transfer Station Tipping Flo			39,628	234,592	234,592	37,272			

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GENERAL FUND EXPENDITURES

		FY/2023	FY/2024	FY/2025	ADOPTED	AMENDED	2026/06	DEPT	ADMIN	ADOPTED
		EXPENSE	EXPENSE	EXPENSE	FY/2026	FY/2026	ACTUAL	FY/2027	FY/2027	FY/2027
					BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
	CAPITAL OUTLAY									
091050-7018	Voting Machine Replacement (			146,740						
091050-7019	Electronic Pollbook Replacem	42,125								
091050-7020	FY22 Compensation Study	15,862	9,518							
091050-7021	Courthouse Complex Repairs/P	24,410								
091050-7022	Courthouse Camera Replacemen									
091050-7023	Comprehensive Plan & Zoning	100,074	50,757	65,172	48,556	78,383	55,317			
091050-7024	Courthouse Elevator Repair			16,145						
091050-7025	Website Development & Upgrad	16,400	3,000							
091050-7026	Telephone System Upgrade				162,000	162,000	134,594			
091050-7027	IT Network Penetration Testi	5,415	12,870	12,207						
091050-7028	Tye River Bridge Deck Repair	22,480								
091050-7029	BAI Munic.Software Server Re							65,500	65,500	65,500
091050-7030	Treasurer's Online Records A	8,000								
091050-7031	Mini Split Unit (Courthouse)							10,000	10,000	10,000
091050-7032	AP Conceptual Design DSS Bui									
091050-7033	Microwave Batteries DCPlant					98,850				
091050-7034	Replace ECC Raised Floor Til							30,000	30,000	30,000
091050-7035	Replace CAD/Mapping Workstat			9,058						
091050-7036	Replace ECC Furniture							150,000	150,000	150,000
091050-7050	Phone System Configuration (				10,000	10,000				
091050-7060	Wireless Internet Access Exp				26,100	26,100	18,530			
091050-7061	ECC Drone Program									
091050-7071	Cellbrite Software, Equipm,T					23,862	17,122			
091050-7072	Repl Shrf Off Mobile Data Co							95,000	95,000	95,000
091050-7073	Sturt Park Development		528		61,600	61,600		61,600	61,600	61,600
091050-7074	MP Services -Former Larkin P	16,200	19,800							
091050-7075	Water&Sewer Capacity Study-L		13,560	11,592			33,426	130,500	130,500	130,500
091050-7076	VDEM Generator Replacement G						199,835			
091050-7077	Radio System Upgrade									
091050-7078	Sheriff Vehicles & Equipment	241,778	219,074	420,811	260,484	275,484	253,807	236,000	236,000	236,000
091050-7079	Building Inspections Vehicle							27,107	27,107	27,107
091050-7080	Motor Pool Vehicle				40,000	40,000	27,107			
091050-7081	2 Maintenance Trucks	138,834								
091050-7082	Skid Steer							74,000	74,000	74,000
091050-7084	ECC First Response Vehicle			45,409	61,339	61,339	16,771			
091050-7085	Emergency Services Vehicles	215,335	426,316	156,928	379,000	609,125	230,126	885,309	885,309	885,309
091050-7089	PAR-Agricultural Center(Amh/	30,766								
091050-7090	County Facilities/Systems St							20,000	20,000	20,000
091050-7091	Recreation Center Study									
091050-7092	Radio Subscriber Upgrade & I		1,421,425							
091050-7093	Radio - Improve Wintergreen					196,000	159,852			
091050-7095	Anim Shelt Roof Rplc,Gutters			43,765						
091050-7096	Property Acquisition (Larkin	2,489,557								
091050-7097	Heritage Center Water System	1,673		1,037			1,744			
091050-7098	Asphalt Repair-Crthse & Conv				86,000	86,000	33,025			
091050-7099	Courthouse Roof Repair									
091050-7100	TAP-VDOT-Sidewalks				212,248	212,248	75,600	212,248	212,248	212,248
091050-7102	VACORP Deductible-Legal Defe		140							

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GENERAL FUND EXPENDITURES

	FY/2023	FY/2024	FY/2025	ADOPTED	AMENDED	2026/06	DEPT	ADMIN	ADOPTED
	EXPENSE	EXPENSE	EXPENSE	FY/2026	FY/2026	ACTUAL	FY/2027	FY/2027	FY/2027
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
	CAPITAL OUTLAY								
091050-7105	Solid Waste Roll-Off Truck	251,510							
091050-7106	Metasys Bldg Automation Sys			17,600	17,600	17,589			
091050-7107	Courthouse Network Switch Up			30,000	30,000	29,149	10,000	10,000	10,000
091050-7108	Remote Site Network Switch R			32,500	32,500	36,318			
091050-7109	Bucks Elbow Tower Equip Relo	41,905							
091050-7110	NG 911 Costs		1,500						
091050-7111	VESTA 911 Upgrade for NG911		59,436						
091050-7112	911 Call Handling Equipment		154,359						
091050-7115	Fire & Rescue Pagers (Replac			75,000	75,000				
091050-7120	Lovington Park Playground						65,000	65,000	65,000
091050-7125	Financial Policy Guideline S				31,200	31,200			
091050-7130	Parks & Recreation Master Pl						30,000	30,000	30,000
091050-7135	Phone System Trunk Configura				7,800				
091050-7140	Dept. of Elect. Security Com	30,000	36,900	36,900					
091050-7141	ProVal Migration-SQL Licensi	1,723							
091050-7145	Repave VBRRT Piney River Sec						30,000	30,000	30,000
091050-7150	IT Network Event Logging Sol		12,888						
091050-7155	JCI Support-Migrat to New SS			11,000	11,000	3,584			
091050-7156	IT Network Server Replacemen		19,363			5,444			
091050-7157	Maintenance Carport						23,000	23,000	23,000
091050-7158	Animal Control Livestock Tra	15,315							
091050-7160	Contingency Plan & Syst Secu			15,000	15,000		15,000	15,000	15,000
091050-7164	Circuit Court A/V Replacemen			12,000	12,000				
091050-7165	CAD and RMS Server Replaceme			60,000	60,000	59,167			
091050-7166	E911 Microwave Network Upgra	120,045	375,077	75,026	151,477	151,477			
091050-7170	Animal Shelter Addition						30,000	30,000	30,000
091050-7173	Animal Shelter Repairs/Upgra			156,729	156,729				
091050-7174	Callohill Drive Property Pur		90,047						
091050-7175	BRT Security Gates						16,500	16,500	16,500
091050-7176	BRT Bathroom Facility								
091050-7177	Larkin Property Purchase-683					892,500			
091050-7180	Generator Upgrade (Rockfish								
091050-7185	Animal Control Truck	103,954	5,377						
091050-9999	Public Safety Radio Project								
	--TOTAL DEPARTMENT--	3,955,336	3,025,807	1,239,094	2,135,448	2,919,589	2,600,065	2,564,990	2,564,990
	NON-DEPARTMENTAL	5,478,364	4,340,119	2,365,760	3,980,448	4,568,182	3,856,689	4,690,551	4,690,551
092000	REVENUE REFUNDS SUSPENSE ACC								
092010	***GENERAL FUND REFUNDS***								
092010-9201	Refunds	27,558	15,575	23,921	25,000	25,000	32,164	25,000	25,000
092010-9204	Refunds (Proration)	5,106	4,121	8,030	5,000	5,000	3,434	5,000	5,000
092010-9210	Refunds (Primary Fees)			144					
092010-9215	Refunds (Revenue Recovery)	2,726	2,035	6,529	2,000	2,000	2,336	2,000	2,000
	--TOTAL DEPARTMENT--	35,390	21,731	38,624	32,000	32,000	37,934	32,000	32,000
	REVENUE REFUNDS SUSPENSE AC	35,390	21,731	38,624	32,000	32,000	37,934	32,000	32,000

			ADOPTED	AMENDED		DEPT	ADMIN	ADOPTED
FY/2023	FY/2024	FY/2025	FY/2026	FY/2026	2026/06	FY/2027	FY/2027	FY/2027
EXPENSE	EXPENSE	EXPENSE	BUDGET	BUDGET	ACTUAL	REQUEST	RECOMMENDS	BUDGET

TRANSFERS	<u>23,750,855</u>	<u>27,723,311</u>	<u>25,420,873</u>	<u>26,120,368</u>	<u>26,192,368</u>	<u>26,120,368</u>	<u>28,078,133</u>	<u>28,078,133</u>	<u>28,078,133</u>
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[illegible]

095100 ***LARKIN PROPERTY BAN***

FUND #-100

GENERAL FUND EXPENDITURES

	FY/2023	FY/2024	FY/2025	ADOPTED	AMENDED	2026/06	DEPT	ADMIN	ADOPTED
	EXPENSE	EXPENSE	EXPENSE	FY/2026	FY/2026	ACTUAL	FY/2027	FY/2027	FY/2027
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
095100-3002	***LARKIN PROPERTY BAN***								
	Bond Issuance Expense	85,261							
	--TOTAL DEPARTMENT--	85,261							
	LARKIN PROPERTY BAN	85,261							
099900	***CONTINGENCY FUND***								
999000	***CONTINGENCY***								
999000-9901	Contingency Reserve (Recurri	24,023		85,221	26,469		1,104,698	1,104,698	1,104,698
999000-9905	Contingency Reserve (Non-rec		16,062	330,964	447,714		411,300	411,300	411,300
999000-9910	Reserve-School Resource Offi								
999000-9911	Reserve-School Capital								
	--TOTAL DEPARTMENT--	24,023	16,062	416,185	474,183		1,515,998	1,515,998	1,515,998
	CONTINGENCY	24,023	16,062	416,185	474,183		1,515,998	1,515,998	1,515,998
	-TOTAL FOR FUND	46,467,445	50,685,019	48,219,053	51,088,536	50,483,060	55,916,516	55,916,516	55,916,516
	- FINAL TOTAL	46,467,445	50,685,019	48,219,053	51,088,536	50,483,060	55,916,516	55,916,516	55,916,516

FUND #-100

GENERAL FUND REVENUES

		FY/2023	FY/2024	FY/2025	ADOPTED	AMENDED	2026/06	DEPT	ADMIN	ADOPTED
		REVENUE	REVENUE	REVENUE	FY/2026	FY/2026		FY/2027	FY/2027	FY/2027
					BUDGET	BUDGET	ACTUAL	REQUEST	RECOMMENDS	BUDGET
000999	GENERAL FUND REVENUES									
001000	REVENUE FROM LOCAL SOURCES									
001100	GENERAL PROPERTY TAXES									
001101	***REAL ESTATE TAXES***									
001101-0003	2000 Real Estate Taxes									
001101-0004	1999 Real Estate Taxes									
001101-0005	1998 Real Estate Taxes									
001101-0006	1997 Real Estate Taxes									
001101-0007	1996 Real Estate Taxes									
001101-0008	1995 Real Estate Taxes									
001101-0009	1994 Real Estate Taxes									
001101-0010	1993 Real Estate Taxes									
001101-0020	1992 Real Estate Taxes									
001101-0021	1991 Real Estate Taxes									
001101-0022	1990 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	2006 Real Estate Taxes FH	38-	36-							
001101-1007	2007 Real Estate Taxes FH			73-			1-			
001101-1008	2008 Real Estate Taxes FH						15-			
001101-1009	2009 Real Estate Taxes FH									
001101-1010	2010 Real Estate Taxes FH						154-			
001101-1011	2011 Real Estate Taxes FH	55-					154-			
001101-1012	2012 Real Estate Taxes FH	197-	79-	484-			143-			
001101-1013	2013 Real Estate Taxes FH	161-	33-	661-			30-			
001101-1014	2014 Real Estate Taxes FH	863-	104-	721-						
001101-1015	2015 Real Estate Taxes FH	3,321-	1,121-	721-						
001101-1016	2016 Real Estate Taxes FH	2,612-	3,762-	1,500-			909-			
001101-1017	2017 Real Estate Taxes FH	4,667-	3,544-	1,005-			1,643-			
001101-1018	2018 Real Estate Taxes FH	8,602-	4,994-	3,704-			2,448-			
001101-1019	2019 Real Estate Taxes FH	13,694-	10,051-	4,255-			3,449-			
001101-1020	2020 Real Estate Taxes FH	36,739-	17,884-	11,315-			3,317-			
001101-1021	2021 Real Estate Taxes FH	61,308-	27,237-	23,880-			8,245-			
001101-1022	2022 Real Estate Taxes FH	486,843-	69,717-	33,462-			19,779-			
001101-1023	2023 Real Estate Taxes FH	9,623,182-	413,340-	92,297-			36,066-			
001101-1024	2024 Real Estate Taxes FH		9,601,501-	501,600-			100,547-			
001101-1025	2025 Real Estate Taxes FH			9,662,615-			540,191-			
001101-1026	2026 Real Estate Taxes FH				10,736,502-	10,736,502-	10,756,260-			
001101-1027	2027 Real Estate Taxes FH							11,994,398-	11,994,398-	11,994,398-
001101-2000	2000 Real Estate Taxes SH									
001101-2001	2001 Real Estate Taxes SH									
001101-2002	2002 Real EState Taxes SH									

001102	***PUBLIC SERVICE TAX***		
001102-0011	Public Service-Current	_____	_____
001102-0012	Public Service - Current	_____	_____
001102-0013	Public Service - Current	_____	_____
001102-0014	2001 Public Service Tax	_____	_____
001102-0015	2002 Public Service Tax	_____	_____
001102-0016	2003 Public Service Tax	_____	_____
001102-0017	2004 Public Service Tax	_____	_____
001102-0018	2005 Public Service Tax	_____	_____
001102-0019	2006 Public Service Tax	_____	_____
001102-0020	Real Estate Pub. Serv.-1st Y	_____	_____
001102-0021	Real Estate Pub. Serv.-2nd Y	_____	_____
001102-0022	Real Estate Pub. Serv.-3rd Y	_____	_____
001102-0023	Public Service - 2007	_____	_____
001102-0024	Public Service 2008	_____	_____
001102-0025	Public Service 2009	_____	_____
001102-0031	Public Service 2010	_____	_____
001102-0032	Public Service 2011	_____	_____
001102-0033	Public Service 2012	_____	_____
001102-0034	Public Service 2013	_____	_____
001102-0035	Public Service 2014	_____	_____
001102-0036	Public Service 2015	_____	_____

				ADOPTED	AMENDED		DEPT	ADMIN	ADOPTED
	FY/2023	FY/2024	FY/2025	FY/2026	FY/2026	2026/06	FY/2027	FY/2027	FY/2027
	REVENUE	REVENUE	REVENUE	BUDGET	BUDGET	ACTUAL	REQUEST	RECOMMENDS	BUDGET
***PERSONAL PROPERTY TAXES**									
Personal Property SH 2016									
Personal Property SH 2017	101-								
Personal Property SH 2018	1,870-	386-							
Personal Property SH 2019	4,618-	2,340-	87-						
Personal Property SH 2020	12,558-	4,558-	1,259-			476-			
Personal Property SH 2021	119,355-	18,286-	4,977-			1,963-			
Personal Property SH 2022	2,255,363-	114,626-	14,360-			5,288-			
Personal Property SH 2023	74,494-	2,044,775-	110,802-			19,677-			
Personal Property SH 2024		83,620-	2,006,782-	303,139-	303,139-	95,610-			
Personal Property SH 2025			105,070-	2,039,269-	2,039,269-	2,150,759-	370,409-	370,409-	370,409-
Personal Property SH 2026						112,017-	2,189,331-	2,189,331-	2,189,331-
Mobile Home Tax SH - 2004									
Mobile Home Tax SH - 2005									
Mobile Home Tax SH - 2006									
Mobile Home Tax SH - 2007									
Mobile Home Tax SH - 2008									
Mobile Home Tax SH - 2009									
Mobile Home Tax SH - 2010									
Mobile Home Tax SH - 2011									
Mobile Home Tax SH - 2012									
Mobile Home Tax SH - 2013									
Mobile Home Tax SH - 2014									
Mobile Home Tax SH - 2015									
Mobile Home Tax SH - 2016									
Mobile Home Tax SH - 2017									
Mobile Home Tax SH - 2018	52-	206-							
Mobile Home Tax SH - 2019	121-	245-	22-						
Mobile Home Tax SH - 2020	199-	310-	109-						
Mobile Home Tax SH - 2021	667-	379-	127-			62-			
Mobile Home Tax SH - 2022	13,574-	818-	248-			86-			
Mobile Home Tax SH - 2023	1,372-	14,306-	802-			132-			
Mobile Home Tax SH - 2024		1,312-	14,166-			933-			
Mobile Home Tax SH - 2025			1,390-	15,000-	15,000-	13,516-			
Mobile Home Tax SH 2026						2,243-	15,000-	15,000-	15,000-
--TOTAL DEPARTMENT--	6,354,497-	6,029,774-	6,141,026-	6,201,403-	6,201,403-	6,422,255-	6,489,001-	6,489,001-	6,489,001-

2001 Machinery & Tools		
2000 Machinery & Tools		
1999 Machinery & Tools		
1998 Machinery & Tools		
1997 Machinery & Tools		
1996 Machinery & Tools		
1995 Machinery & Tools		
1994 Machinery & Tools		
1993 Machinery & Tools		
2002 Machinery & Tools		
2003 Machinery & Tools		

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GENERAL FUND REVENUES

		FY/2023	FY/2024	FY/2025	ADOPTED	AMENDED	2026/06	DEPT	ADMIN	ADOPTED
		REVENUE	REVENUE	REVENUE	FY/2026	FY/2026	ACTUAL	FY/2027	FY/2027	FY/2027
					BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
	***MACHINERY AND TOOLS TAX**									
001104-1025	2004 Machinery & Tools FH									
001104-1027	2005 Machinery & Tools FH									
001104-1028	2006 Machinery & Tools FH									
001104-1029	2007 Machinery & Tools FH									
001104-1030	2008 Machinery & Tools FH									
001104-1031	2009 Machinery & Tools FH									
001104-1032	2010 Machinery & Tools FH									
001104-1033	2011 Machinery & Tools FH									
001104-1034	2012 Machinery & Tools FH									
001104-1035	2013 Machinery & Tools FH									
001104-1036	2014 Machinery & Tools FH									
001104-1037	2015 Machinery & Tools FH									
001104-1038	2016 Machinery & Tools FH									
001104-1039	2017 Machinery & Tools FH									
001104-1040	2018 Machinery & Tools FH									
001104-1041	2019 Machinery & Tools FH									
001104-1042	2020 Machinery & Tools FH									
001104-1043	2021 Machinery & Tools FH									
001104-1044	2022 Machinery & Tools FH	13,540-								
001104-1045	2023 Machinery & Tools FH	41,345-	472-	492-						
001104-1046	2024 Machinery & Tools FH		35,081-	6,047-						
001104-1047	2025 Machinery & Tools FH			33,890-			51-			
001104-1048	2026 Machinery & Tools FH				34,200-	34,200-	29,372-			
001104-1049	2027 Machinery & Tools FH							34,200-	34,200-	34,200-
001104-2025	2004 Machinery & Tools SH									
001104-2027	2005 Machinery & Tools SH									
001104-2028	2006 Machinery & Tools SH									
001104-2029	2007 Machinery & Tools SH									
001104-2030	2008 Machinery & Tools SH									
001104-2031	2009 Machinery & Tools SH									
001104-2032	2010 Machinery & Tools SH									
001104-2033	2011 Machinery & Tools SH									
001104-2034	2012 Machinery & Tools SH									
001104-2035	2013 Machinery & Tools SH									
001104-2036	2014 Machinery & Tools SH									
001104-2037	2015 Machinery & Tools SH									
001104-2038	2016 Machinery & Tools SH									
001104-2039	2017 Machinery & Tools SH									
001104-2040	2018 Machinery & Tools SH									
001104-2041	2019 Machinery & Tools SH									
001104-2042	2020 Machinery & Tools SH									
001104-2043	2021 Machinery & Tools SH									
001104-2044	2022 Machinery & Tools SH	41,632-	209-							
001104-2045	2023 Machinery & Tools SH		36,898-	5,411-						
001104-2046	2024 Machinery & Tools SH		39-	36,210-						
001104-2047	2025 Machinery & Tools SH			312-	40,800-	40,800-	33,629-			
001104-2048	2026 Machinery & Tools SH							40,800-	40,800-	40,800-
	--TOTAL DEPARTMENT--	96,517-	72,699-	82,362-	75,000-	75,000-	63,052-	75,000-	75,000-	75,000-

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GENERAL FUND REVENUES

	FY/2023	FY/2024	FY/2025	ADOPTED	AMENDED	2026/06	DEPT	ADMIN	ADOPTED
	REVENUE	REVENUE	REVENUE	FY/2026	FY/2026	ACTUAL	FY/2027	FY/2027	FY/2027
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
001106	***LATE TAX PENALTY***								
001106-0001	Late Tax Penalty	232,150-	224,602-	232,073-	225,910-	225,910-	237,959-	262,056-	262,056-
001106-0011	Late Tax Penalty-1st Yr Deli								
001106-0012	Late Tax Penalty-2nd Yr Deli								
001106-0013	Late Tax Penalty-3rd Yr Deli								
001106-0014	Late Tax Penalty-4th Yr Deli								
	--TOTAL DEPARTMENT--	232,150-	224,602-	232,073-	225,910-	225,910-	237,959-	262,056-	262,056-
001107	***LATE TAX INTEREST***								
001107-0001	Late Tax Interest	150,627-	163,343-	179,804-	162,000-	162,000-	179,817-	187,920-	187,920-
001107-0011	Late Tax Interest-1st Yr Del								
001107-0012	Late Tax Interest-2nd Yr Del								
001107-0013	Late Tax Interest-3rd Yr Del								
001107-0014	Late Tax Interest-4 Yr Delin								
	--TOTAL DEPARTMENT--	150,627-	163,343-	179,804-	162,000-	162,000-	179,817-	187,920-	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-	2,327,992-	2,261,455-	2,512,479-	2,512,479-
001201-0005	Local Use Tax (Veh/Trailer R	1,033-	3,494-		800-	800-	800-	800-	800-
	--TOTAL DEPARTMENT--	2,075,346-	2,141,002-	2,260,777-	2,328,792-	2,328,792-	2,261,455-	2,513,279-	2,513,279-
001202	***UTILITY TAXES***								
001202-0001	Utility Tax								
001202-0002	Central Telephone Co. of Va								
001202-0003	Vepco Utility Tax								
001202-0004	Clifton Forge Phone Co.								
001202-0005	Appalachian Utility Tax								
001202-0006	CVEC Utility Tax								
001202-0007	C & P Telephone Utility Tax								
001202-0008	G T E Utility Tax								
001202-0009	SVEC Utility tax								
001202-0010	BTI Utility Tax								
001202-0011	Picus Communications Utility								
001202-0012	Tax Partners Utility Tax								
001202-0013	Frontier Telemanagement Util								
001202-0014	Dominion Virginia Power Util								
001202-0015	Z-Tel Communications Utility								
001202-0016	Glyphics Communications Util								
001202-0017	Global Crossing N Amrca Util								
001202-0018	Utility Tax OneStar Long Dis								
001202-0019	Utility Tax AT&T Communicati								
001202-0020	CTC Communications Utility T								
001202-0021	MCI WorldCom Comm Utility Ta								
001202-0022	VarTec Telecom Utility Tax								
001202-0023	Ciera Network Systems Utilit								
001202-0025	Electric Consumer Utility Ta	492,785-	509,009-	525,238-	556,378-	556,378-	477,462-	530,754-	530,754-
001202-0030	Telecommunications Consumer			115-					
001202-0040	Telecommunications Wireless								
	--TOTAL DEPARTMENT--	492,785-	509,009-	525,353-	556,378-	556,378-	477,462-	530,754-	530,754-

001207 ***RECORDATION TAXES***

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GENERAL FUND REVENUES

	FY/2023	FY/2024	FY/2025	ADOPTED	AMENDED	2026/06	DEPT	ADMIN	ADOPTED
	REVENUE	REVENUE	REVENUE	FY/2026	FY/2026	ACTUAL	FY/2027	FY/2027	FY/2027
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
RECORDATION TAXES									
001207-0001Recordation Taxes	340,223-	363,462-	355,039-	365,000-	365,000-	427,269-	380,000-	380,000-	380,000-
001207-0002Taxes on Wills and Deeds									
--TOTAL DEPARTMENT--	340,223-	363,462-	355,039-	365,000-	365,000-	427,269-	380,000-	380,000-	380,000-
001208									
MEALS & LODGING TAXES									
001208-0001Transient Occupancy Tax	1,627,361-	1,742,843-	2,583,273-	2,587,193-	2,614,364-	2,815,208-	2,722,813-	2,722,813-	2,722,813-
001208-0002Meals Tax	1,282,923-	1,507,617-	1,506,941-	1,592,798-	1,592,798-	1,536,574-	1,621,560-	1,621,560-	1,621,560-
--TOTAL DEPARTMENT--	2,910,284-	3,250,460-	4,090,214-	4,179,991-	4,207,162-	4,351,782-	4,344,373-	4,344,373-	4,344,373-
001210									
Street Light Tax									
001210-0001Street Light Tax, Penalty, I									
001216									
***E-911 PHONE SERVICE FEES*									
001216-0001E-911 System Tax									
001216-0003E-911 Carryover Funds									
001300									
PERMITS AND LICENSES									
001301									
DOG LICENSES									
001301-0006Dog Licenses - 1998									
001301-0007Dog Licenses - 1999									
001301-0008Dog Licenses - 2000									
001301-0009Dog Licenses - 2001									
001301-0010Dog Licenses - 2002									
001301-0011Dog Licenses - 2003									
001301-0012Dog Licenses - 2004									
001301-0013Dog Licenses - 2005									
001301-0014Dog Licenses - 2006									
001301-0015Dog Licenses - 2007									
001301-0016Dog Licenses - 2008									
001301-0017Dog Licenses - 2009									
001301-0018Dog Licenses - 2010									
001301-0019Dog Licenses - 2011									
001301-0020Dog Licenses - 2012									
001301-0021Dog Licenses - 2013									
001301-0022Dog Licenses - 2014									
001301-0023Dog Licenses - 2015									
001301-0024Dog Licenses - 2016									
001301-0025Dog Licenses - 2017									
001301-0026Dog Licenses - 2018									
001301-0027DOG LICENSES - 2019									
001301-0028Dog Licenses - 2020									
001301-0029Dog Licenses - 2021									
001301-0030Dog Licenses - 2022	750-								
001301-0031Dog Licenses - 2023	12,883-	729-							
001301-0032Dog Licenses - 2024		14,092-	562-						
001301-0033Dog Licenses - 2025			11,117-	13,200-	13,200-	501-			
001301-0034Dog Licenses - 2026						9,556-			
001301-0035Dog Licenses - 2027							11,675-	11,675-	11,675-
001301-0036Dog Licenses - 2028									
--TOTAL DEPARTMENT--	13,633-	14,821-	11,679-	13,200-	13,200-	10,057-	11,675-	11,675-	11,675-

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GENERAL FUND REVENUES

	FY/2023	FY/2024	FY/2025	ADOPTED	AMENDED	2026/06	DEPT	ADMIN	ADOPTED
	REVENUE	REVENUE	REVENUE	FY/2026	FY/2026	ACTUAL	FY/2027	FY/2027	FY/2027
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
001303	***PERMIT FEES***								
001303-0001	Dog Pound Fees	1,463-	3,330-	1,634-	3,000-	3,000-	1,040-	1,520-	1,520-
001303-0002	Dangerous Dog Registration F	255-	170-	85-	300-	300-	85-	300-	300-
001303-0003	Short Term Rental Registrati								
001303-0004	Land Use Application Fees	11,351-	10,477-	9,011-	12,500-	12,500-	18,370-	47,500-	47,500-
001303-0006	Transfer Fees	1,016-	1,018-	1,075-	1,200-	1,200-	1,027-	1,200-	1,200-
001303-0007	Subdivision Fees	6,720-	12,025-	10,200-	11,000-	11,000-	8,240-	11,000-	11,000-
001303-0008	Building Permits	291,035-	222,682-	437,458-	365,000-	365,000-	278,145-	365,000-	365,000-
001303-0009	Building Inspection Fees/Fin	23,538-	11,162-	10,848-	16,000-	16,000-	11,880-	16,000-	16,000-
001303-0010	Zoning Permits	9,050-	8,202-	6,400-	11,500-	11,500-	6,850-	11,400-	11,400-
001303-0011	Well/Septic Fees			19,675-					
001303-0012	Forestal District Fees								
001303-0013	Land Disturbing Fees	8,440-	3,285-	23,095-	10,000-	10,000-	10,250-	10,000-	10,000-
001303-0014	Stormwater Permit Fees								
001303-0015	Levy Fees			8,994-			5,121-	2,500-	2,500-
001303-0019	Tourism Collections	100-	90-		100-	100-	25-	100-	100-
	--TOTAL DEPARTMENT--	352,968-	272,441-	528,475-	430,600-	430,600-	341,033-	466,520-	466,520-
001400	FINES AND FORFEITURES								
001401	***COURT FINES & FORFEITURES								
001401-0001	Court Fines & Forfeitures	142,080-	174,944-	261,105-	336,000-	334,464-	247,391-	264,000-	264,000-
001401-0002	E-Ticket Fees					14,337-	11,265-	9,801-	9,801-
001401-0003	Canine At Large Civil Penalt								
001401-0234	Jail Admission Fee	1,921-	2,182-	1,498-	1,750-	1,750-	1,391-	1,750-	1,750-
001401-0244	Courthouse Security Fund	44,424-	60,533-	75,754-	77,000-	77,000-	74,971-	77,000-	77,000-
001401-0245	Non-Consecutive Jail Time Fe								
001401-0250	Courthouse Construction Fees	8,002-	20,015-	12,929-	9,400-	9,400-	13,565-	12,823-	12,823-
	--TOTAL DEPARTMENT--	196,427-	257,674-	351,286-	424,150-	436,951-	348,583-	365,374-	365,374-
001500	REVENUE FROM USE OF MONEY/PR								
001501	***INTEREST ON INVESTMENTS**								
001501-0001	Interest on Investments	795,659-	1,177,090-	1,025,697-	1,100,000-	1,100,000-	961,756-	1,276,000-	1,276,000-
001501-0002	Increase(Decrease)in Market	41,792	95,038-	58,834-			16,028		
001501-0003	Interest Earned - Meals Tax								
001501-0004	Interest Earned on Reassessm								
001501-0005	Interest on Crestar Escrow-S								
001501-0006	Interest Earned SNAP								
	--TOTAL DEPARTMENT--	753,867-	1,272,128-	1,084,531-	1,100,000-	1,100,000-	945,728-	1,276,000-	1,276,000-
001502	***RENTAL/SALE OF PROPERTY**								
001502-0001	Rental of General Property								
001502-0002	Tower & Conduit Lease	4,150-	3,850-	3,850-	4,150-	4,150-	3,850-	4,186-	4,186-
001502-0005	Sale of Sheriff Vehicles		30,864-	8,700-			3,000-		
001502-0006	Sale of Materials & Supplies								
001502-0007	Sale of Salvage & Surplus								
001502-0008	Sale of General Property								
001502-0009	Real Estate Tax Sale Proceed	18,635-	7,648-	23,159-		55,843-	55,844-		
001502-0032	Lease Revenue (GASB87)								
001502-0033	Interest Revenue								
	--TOTAL DEPARTMENT--	22,785-	42,362-	35,709-	4,150-	59,993-	62,694-	4,186-	4,186-

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GENERAL FUND REVENUES

	FY/2023	FY/2024	FY/2025	ADOPTED	AMENDED	2026/06	DEPT	ADMIN	ADOPTED
	REVENUE	REVENUE	REVENUE	FY/2026	FY/2026	ACTUAL	FY/2027	FY/2027	FY/2027
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
001600	CHARGES FOR SERVICES								
001601	***COURT COSTS***								
001601-0001	Fees of Court Officers						_____	_____	
001601-0002	Excess Fees of the Clerk						_____	_____	
001601-0003	Sheriff's Fees	12,938-	12,116-	10,719-	12,500-	12,500-	15,598-	16,513-	16,513-
001601-0004	Law Library Fees	1,954-	2,151-	2,512-	2,500-	2,500-	3,542-	3,356-	3,356-
001601-0005	Concealed Weapon Permit Fees						_____	_____	
001601-0006	Courthouse Maintenance Fees	5,092-	6,016-	7,891-	6,000-	6,000-	7,897-	7,827-	7,827-
001601-0007	Document Reproduction Fees-C	3,569-	2,985-	3,190-	3,500-	3,500-	3,109-	3,500-	3,500-
001601-0008	Excess Fees pd to State-Circ				30-	30-	30-	30-	30-
001601-0009	Court Appointed Attorney Fee	1,488-	855-	977-	1,000-	1,000-	820-	1,000-	1,000-
001601-0010	Fingerprint/Report Fees	200-	160-	95-	250-	250-	20-	250-	250-
001601-0011	Cost of Postage - Cir Court	157-	168-	172-	250-	250-	269-	250-	250-
001601-0012	Liquidated Damages						_____	_____	
001601-0013	Detention Home Costs - Cir C						_____	_____	
--TOTAL DEPARTMENT--	25,398-	24,451-	25,556-	26,030-	26,030-	31,255-	32,726-	32,726-	32,726-
001602	***COMMONWEALTH ATTORNEY FEE								
001602-0001	Commonwealth Attorney's Fees	1,909-	1,927-	1,898-	2,200-	2,200-	1,580-	2,200-	2,200-
--TOTAL DEPARTMENT--	1,909-	1,927-	1,898-	2,200-	2,200-	1,580-	2,200-	2,200-	2,200-
001605	***WORK RELEASE FEES**								
001605-0001	Work Release Fees						_____	_____	
001608	***LANDFILL FEES***								
001608-0002	Landfill Tipping Fees	212,539-	232,726-	225,953-	222,000-	222,000-	219,903-	228,827-	228,827-
001608-0005	Litter Program Fees						_____	_____	
--TOTAL DEPARTMENT--	212,539-	232,726-	225,953-	222,000-	222,000-	219,903-	228,827-	228,827-	228,827-
001613	***RECREATION FEES***								
001613-0001	Recreation Fees	37,998-	45,269-	48,052-	56,244-	56,244-	47,101-	50,700-	50,700-
001613-0002	Concession Fees						_____	_____	
001613-0003	Recreation Events Fees		1,637-	2,115-			2,125-		
001613-0004	After School Program Fees						57,620-	57,620-	57,620-
--TOTAL DEPARTMENT--	37,998-	46,906-	50,167-	56,244-	56,244-	49,226-	108,320-	108,320-	108,320-
001616	***SALE OF LITERATURE***								
001616-0001	Sale of Maps, Surveys, Etc.	322-					89-		
001616-0002	Sale of Publications				2-	2-	2-	2-	2-
001616-0003	Sale of Land Books						_____	_____	
001616-0004	Sale of E911 Maps & Plates	87-	92-	271-	99-	99-	305-	99-	99-
001616-0010	Bicentennial Sales						_____	_____	
--TOTAL DEPARTMENT--	409-	92-	271-	101-	101-	394-	101-	101-	101-
001800	MISCELLANEOUS REVENUE								
001801	***ENTERPRISE ACTIVITIES***								
001801-0001	Miscellaneous Revenue						_____	_____	
001803	***EXPENDITURE REFUNDS***								
001803-0001	Expenditure Refunds	5,145-	4,417-	12,113-	7,500-	20,647-	17,255-		
001803-0003	Interest Delinquent PP Fees						_____	_____	

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GENERAL FUND REVENUES

	FY/2023	FY/2024	FY/2025	ADOPTED	AMENDED	2026/06	DEPT	ADMIN	ADOPTED
	REVENUE	REVENUE	REVENUE	FY/2026	FY/2026	ACTUAL	FY/2027	FY/2027	FY/2027
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
	EXPENDITURE REFUNDS								
001803-0009	VPA Refunds (IVE from Local								
001803-0010	VPA Refunds (IVE from CSA)	4,531-	19,238-	24,970-	5,000-	5,000-	7,341-	5,000-	5,000-
001803-0011	VPA Refunds (Admin from Spec								
001803-0012	CSA Refunds (from Special We			7,532-	100-	100-	100-	100-	100-
001803-0015	VPSPA Debt Rebate (2019 Refin	98,355-	98,216-						
001803-0020	Overpayment to Health Depart			120,594-	37,054-	37,055-			
	--TOTAL DEPARTMENT--	108,031-	121,871-	165,209-	12,600-	62,801-	61,651-	5,100-	5,100-
	MISCELLANEOUS								
001899									
001899-0001	Election/Primary Filing Fees	200-	1,144-			1,200-			
001899-0002	CTCL COVID-19 Response Grant								
001899-0003	Gifts/Donations								
001899-0004	Sale of Unclaimed Property								
001899-0005	Sale of Timber (Sturt Proper								
001899-0006	Youth Baseball Program Donat								
001899-0007	Target Grant - Youth Soccer								
001899-0008	Opioid Abatement Settlement	43,819-	46,668-	28,066-	19,231-	60,687-	41,457-	21,377-	21,377-
001899-0009	Opioid Abatement Authority G					22,062-	22,062-		
001899-0013	Interest on Court Judgements								
001899-0014	Check Return Fee	665-	560-	1,015-	600-	600-	770-	600-	600-
001899-0015	Donations-Sheriffs Dept			8,577-					
001899-0016	Admin. Fee-Delinquent Collec	27,339-	27,246-	27,819-	27,500-	27,500-	26,731-	27,500-	27,500-
001899-0017	Sheriff's Fundraising Accoun					23,025-	23,133-		
001899-0018	Duplicate Bill Fee	288-	308-	212-	500-	500-	210-	500-	500-
001899-0019	Run Recover Rise 5K					1,918-	1,918-		
001899-0020	Cover the Caboose			6,530-					
001899-0021	Donations-Parks and Recreati								
001899-0025	COVID19 USC Democracy Grant-								
001899-0026	Donation-Crozet Tunnel Proje								
001899-0030	VA Tourism Corp Grant		30,000-	99,000-		136,000-	136,000-		
001899-0031	AEP EDGE Grant								
001899-0035	Donations-Animal Control	15,200-	80-	180-	65-	65-	216-		
001899-0040	Asset Forfeiture (non-DCJS)S		3,059-				456-		
001899-0041	Asset Forfeiture (Non-DCJS)C		5,705-						
001899-0050	Wild Rose Solar Project			112,000-					
001899-0099	Miscellaneous Revenue	28,783-	19,570-	25,011-	18,000-	18,000-	21,999-	18,000-	18,000-
	--TOTAL DEPARTMENT--	116,094-	133,396-	309,554-	65,896-	290,357-	276,152-	67,977-	67,977-
	RECOVERED COSTS								
001901									
001901-0001	Commonwealth Jail Costs								
001901-0002	Health Department (Building								
001901-0003	Misc. Sheriff Grants								
001901-0004	DSS Reimb.(Custodial/Ins./Re	72,532-	56,665-	53,314-	65,000-	65,000-	46,863-	65,000-	65,000-
001901-0005	Amherst Reimb. Ag Center PAR								
001901-0006	NCSB (Resource Officer)	481-	368-	425-					
001901-0007	Lovington W/S Connection Fe			100,000-					
001901-0008	Colleen W/S Connection Fees				109,832-	109,832-			
001901-0009	Wintergreen PD Cad Reimburse			17,516-	8,323-	8,323-	8,323-	8,323-	8,323-

FUND #-100

GENERAL FUND REVENUES

	FY/2023	FY/2024	FY/2025	ADOPTED	AMENDED	2026/06	DEPT	ADMIN	ADOPTED
	REVENUE	REVENUE	REVENUE	FY/2026	FY/2026	ACTUAL	FY/2027	FY/2027	FY/2027
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
	RECOVERED COSTS								
001901-0010	Local EMS Grant match								
001901-0011	Wintergreen Reim-Upfitter Po						20,000-	20,000-	20,000-
001901-0012	Local Tourism Grant Match (E								
001901-0013	VJCCCA Parent Co-payments (C								
001901-0014	VJCCCA Reimbursement (non-cs								
001901-0015	DMV Stop Fees	34,233-	33,886-	34,809-	36,000-	33,345-	36,000-	36,000-	36,000-
001901-0016	Reimbursement(DCSE)for foste	2,606-	9,420-	5,885-	3,500-	3,761-	3,500-	3,500-	3,500-
001901-0020	Nellysford MasterPlan Contri								
001901-0025	Millennium Group Reimburseme								
001901-0026	EMS Revenue Recovery	784,113-	787,468-	992,521-	844,000-	932,413-	1,005,098-	1,005,098-	1,005,098-
001901-0030	Forest Service Coop. Agreeeme	2,775-			4,400-		4,400-	4,400-	4,400-
001901-0031	VDOT Sheriff's Department Ag								
001901-0032	UVA-MOU Special Events OT								
001901-0033	Bedford-MOU ICAC OT								
001901-0034	Seven Stars Festival-MOU OT								
001901-0035	Biosolid Testing Reimburseme								
001901-0040	FOIA Fees Receipts	1,164-	1,668-	1,967-	1,200-	1,255-	1,200-	1,200-	1,200-
001901-0045	So.Rockfish Historic Dist.Ma								
001901-0050	Court Ordered Restitution	4,579-	1,143-	1,960-	1,500-	703-	1,500-	1,500-	1,500-
001901-0055	Shared Network Maintenance F								
001901-0056	Devils Knob Generator (Augus								
001901-0057	Rockfish Elem. School Genera								
001901-0060	TJPDC Reimbursement								
001901-0065	Recycling (effective 1/2018)	17,503-	19,931-	18,577-	18,500-	9,481-	18,500-	18,500-	18,500-
001901-0070	BZA Applicant Reimbursements								
	--TOTAL DEPARTMENT--	919,986-	948,049-	1,266,518-	1,127,255-	1,081,111-	1,163,521-	1,163,521-	1,163,521-
001999	SUBTOTAL								
	REVENUE FROM LOCAL SOURCES	37,983,747-	38,439,755-	40,695,540-	40,832,717-	41,284,662-	42,057,990-	44,441,423-	44,441,423-
002000	REVENUE FROM THE COMMONWEALT								
002101	***PAYMENTS IN LIEU OF TAXES								
002101-0001	Timber Sale-Game/Inland Fish								
002201	***NON-CATEGORICAL STATE AID								
002201-0001	Other Non-Categorical State								
002201-0002	Wine Taxes								
002201-0003	Motor Vehicle Carriers Tax	96,731-	104,661-	113,525-	118,000-	114,891-	114,891-	114,891-	114,891-
002201-0005	Mobile Home Titling Tax	62,601-	40,050-	17,989-	45,000-	55,080-	39,256-	39,256-	39,256-
002201-0006	Tax of Deeds								
002201-0007	Communications Sales & Use T	330,691-	312,527-	306,954-	330,000-	273,783-	312,852-	312,852-	312,852-
002201-0008	PPTRA Commonwealth Reimburse								
002201-0009	Moped/ATV State Sales Tax	489-	322-	1,242-	400-	709-	691-	691-	691-
	--TOTAL DEPARTMENT--	490,512-	457,560-	439,710-	493,400-	444,463-	467,690-	467,690-	467,690-
002300	SHARED EXPENSES - STATE								
002301-0001	Shared Expenses-Commonwealth	389,084-	399,053-	415,146-	443,154-	405,483-	450,928-	450,928-	450,928-
	--TOTAL DEPARTMENT--	389,084-	399,053-	415,146-	443,154-	405,483-	450,928-	450,928-	450,928-

			ADOPTED	AMENDED		DEPT	ADMIN	ADOPTED
FY/2023	FY/2024	FY/2025	FY/2026	FY/2026	2026/06	FY/2027	FY/2027	FY/2027
<u>REVENUE</u>	<u>REVENUE</u>	<u>REVENUE</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>REQUEST</u>	<u>RECOMMENDS</u>	<u>BUDGET</u>

002303-0001	Shared Expenses-Commissioner	110,725-	128,720-	142,756-	150,391-	150,391-	137,895-	154,469-	154,469-	154,469-
	--TOTAL DEPARTMENT--	<u>110,725-</u>	<u>128,720-</u>	<u>142,756-</u>	<u>150,391-</u>	<u>150,391-</u>	<u>137,895-</u>	<u>154,469-</u>	<u>154,469-</u>	<u>154,469-</u>

002305-0001	Shared Expenses-Medical Exam									
002306-0001	Shared Expenses-Registrar	66,084-	70,328-	72,779-	84,263-	84,263-		85,948-	85,948-	85,948-
002306-0002	State Board of Elections (Pr		13,742-		7,612-	7,612-		7,764-	7,764-	7,764-
	--TOTAL DEPARTMENT--	66,084-	84,070-	72,779-	91,875-	91,875-		93,712-	93,712-	93,712-

002400	CATEGORICAL AID - STATE									
002401	***PUBLIC ASSISTANCE***									
002401-0002	Public Assistance & Welfare	537,764-	534,896-	605,410-	704,125-	704,125-	560,029-	669,161-	669,161-	669,161-
002401-0016	SLFC									
002401-0022	Fuel Assistance									
002401-0045	At Risk Youth/Family (CSA)	1,802,394-	1,335,540-	1,564,167-	1,373,600-	1,373,600-	1,408,313-	1,373,600-	1,373,600-	1,373,600-
002401-0047	Family Preservation/Support									
	--TOTAL DEPARTMENT--	2,340,158-	1,870,436-	2,169,577-	2,077,725-	2,077,725-	1,968,342-	2,042,761-	2,042,761-	2,042,761-

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FUND #-100

GENERAL FUND REVENUES

	FY/2023	FY/2024	FY/2025	ADOPTED	AMENDED	2026/06	DEPT	ADMIN	ADOPTED
	REVENUE	REVENUE	REVENUE	FY/2026	FY/2026	ACTUAL	FY/2027	FY/2027	FY/2027
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
	OTHER CATEGORICAL AID								
002404-0034	DCJS Sheriff's TD0/ECO	4,745-	5,005-	3,500-	3,500-	270-	3,500-	3,500-	3,500-
002404-0035	DCJS Grant (Sheriff's Dept)	74,828-	67,521-	55,299-	26,471-	34,443-			
002404-0036	DMV Animal Friendly Plates	427-	407-	311-	450-	388-	450-	450-	450-
002404-0037	DCJS 2021 Body Worn Camera G								
002404-0038	VSP HEAT Equipment Reimburse		12,500-						
002404-0039	Domestic Preparedness Grant								
002404-0040	Blue Ridge Tunnel TEA-21 Gra								
002404-0041	Historic District Cost Share								
002404-0042	VDOF-FSF Forest Sustainabili	41,389-		95,321-					
002404-0043	BearWise DWR Grant	2,290-							
002404-0045	State & Tribal Assist.Grant								
002404-0046	VA E911 PSAP GRANT FUNDS	216,794-					350,000-	350,000-	350,000-
002404-0047	PSAP Staffing Grant FY24-STA		31,250-						
002404-0048	PSAP NG9-1-1 Grant		62,640-			45,777-			
002404-0049	VA 911 Services Board PSAP E	966-	4,000-	8,341-	4,000-	4,000-	10,000-	10,000-	10,000-
002404-0050	Wireless E911 Funds	65,921-	70,422-	70,867-	74,000-	74,000-	71,000-	71,000-	71,000-
002404-0051	Va. Commission for the Arts	4,500-	4,500-	4,500-	4,500-	4,500-	4,500-	4,500-	4,500-
002404-0055	Spay & Neuter Fund	50-	48-	20-	100-	115-	100-	100-	100-
002404-0060	Virginia Tourism Corp Grant	40,000-		68,000-	12,500-	2,500-			
002404-0061	VTC DMO Stars & Spurs #0324-								
002404-0064	Virginia Wine Board Grant				18,945-	1,000-			
002404-0065	Governor's AFID Grant	27,743-	8,242-			11,515-			
002404-0066	DHR Funding - Vietnam War Mu	250,000-							
002404-0067	DHR Funding -Nelson Heritage		200,000-						
002404-0070	Extradition Reimbursement-Sh								
	--TOTAL DEPARTMENT--	688,505-	793,513-	614,391-	131,881-	306,764-	361,834-	488,881-	488,881-
002999	SUBTOTAL								
	REVENUE FROM THE COMMONWEAL	5,455,234-	5,241,776-	5,453,161-	5,073,398-	5,248,281-	4,858,873-	5,373,116-	5,373,116-
003000	REVENUE FROM FEDERAL GOV'T								
003100	PAYMENTS IN LIEU OF TAXES								
003101	***PAYMENT IN LIEU OF TAXES*								
003101-0001	Payment in Lieu of Taxes	79,364-	84,407-	87,181-					
003101-0002	US Forestry Rents & Royaltie								
	--TOTAL DEPARTMENT--	79,364-	84,407-	87,181-					
003303	***CATEGORICAL AID - FEDERAL								
003303-0001	EMS Provider Relief Funds								
003303-0005	Rental Assistance Program (F								
003303-0007	Sheriff Dept. 18X9205464VA17								
003303-0008	Other Sheriff's Grants (Fed-	6,976-	19,553-	14,303-	50,548-	42,976-			
003303-0009	Welfare Admin. & Assistance	838,198-	869,204-	951,834-	1,084,997-	1,084,997-	901,405-	1,031,121-	1,031,121-
003303-0010	Local Law Enforcement Block								
003303-0011	CESF-Coronavirus Emergency S								
003303-0015	TEA-21 Grant (Tunnel)								

FUND #-100

GENERAL FUND REVENUES

	FY/2023	FY/2024	FY/2025	ADOPTED	AMENDED	2026/06	DEPT	ADMIN	ADOPTED
	REVENUE	REVENUE	REVENUE	FY/2026	FY/2026	ACTUAL	FY/2027	FY/2027	FY/2027
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
003303-0016	***CATEGORICAL AID - FEDERAL								
003303-0020	Recreational Trails Prg (20.								
003303-0021	HUD Grant (Roof-Rockfish)								
003303-0022	Domestic Preparedness Grant								
003303-0023	Law Enforcement Terrorism Pr								
003303-0024	State & Community Hwy. Safet								
003303-0025	DOJ Recovery Ct Implementati								
003303-0026	Sheriff's Byrne Grant (16.73								
003303-0030	SCAAP (Federal Prisoners)								
003303-0031	TEA-21 (Trail)								
003303-0035	SAFETEA-LU High Priority (Tr								
003303-0036	Public Safety Interoperabili								
003303-0037	Victim Witness Program								
003303-0040	Miscellaneous Federal Revenu								
003303-0041	Federal CARES Act Funding-CO								
003303-0042	Federal COVID Utility Assita								
003303-0043	Fed American Rescue Plan Act								
003303-0044	ARPA Tourism Recovery Funds								
003303-0045	Local Asst Tribal Consis Fnd								
003303-0046	DSS - COVID19 Federal Fundin								
003303-0050	Sheriff's Dept ARPA Federal								
003303-0051	VDEM Homeland Security CFDA								
003303-0054	VDEM Public Assist Prog CFDA								
003303-0055	VDEM Homeland Security CFDA								
003303-0056	Homeland Security-EMPG-CFDA								
003303-0100	ARPA - Law Enforcement								
003303-0105	CSA SSBG Federal								
003303-0106	Recovery Act BJA Byrne JAG G								
003303-0107	Treasury Forfeiture Fund 21.								
003303-0200	Federal Asset Seizure 16-DEA								
003303-0231	Federal DEA Task Force (Sher								
003303-0240	FEMA-Disaster Relief								
003303-0250	DHCD Planning Grant (Federal								
	USDA Specialty Crop Grant								
	Rural Dev. Community Facilit								
	--TOTAL DEPARTMENT--								
	978,662-	1,415,612-	1,264,886-	1,310,121-	1,439,066-	1,185,034-	1,272,003-	1,272,003-	1,272,003-
	REVENUE FROM FEDERAL GOV'T								
	1,058,026-	1,500,019-	1,352,067-	1,310,121-	1,439,066-	1,185,034-	1,272,003-	1,272,003-	1,272,003-
004000	OTHER FINANCING SOURCES								
004101	***NON-REVENUE RECEIPTS***								
004101-0001	Insurance Recoveries								
004101-0002	Sale of Land & Buildings								
004101-0005	Cancelled Checks - General								
004101-0006	Cancelled Checks - VPA								
004101-0007	Cancelled Checks - School								
	--TOTAL DEPARTMENT--								
	986-	9,286-	2,437-		21,242-	21,243-			

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FUND #-100		GENERAL FUND REVENUES								
		FY/2023	FY/2024	FY/2025	ADOPTED	AMENDED		DEPT	ADMIN	ADOPTED
		REVENUE	REVENUE	REVENUE	FY/2026	FY/2026	2026/06	FY/2027	FY/2027	FY/2027
					BUDGET	BUDGET	ACTUAL	REQUEST	RECOMMENDS	BUDGET
004104	***Bond Proceeds***									
004104-0001	2022 Bond Anticipation Note	2,600,000-								
004104-0002	DSS Building (BAN2024B)		43,929-							
004104-0003	NCHS Renovation (BAN2024A)		43,929-							
004104-0004	2012 VRA Bond Proceeds (Radi									
004104-0005	2012 Refunding of Lease Reve									
004104-0006	2018 VRA Bond Proceeds (Libr									
004104-0007	VRA 2018 Net Premium Proceed									
	--TOTAL DEPARTMENT--	2,600,000-	87,858-							
004105	***TRANSFERS FROM OTHER FUND									
004105-0101	Transfer from Reassessment F			271,000-						
004105-0102	Transfer from Trigon Stock S									
004105-0104	Transfer from E911 Fund									
004105-0106	Transfer from Courthouse Pro									
004105-0110	Transfer from Capital Fund									
004105-0114	Transfer from Broadband Fund		300,000-							
004105-0121	Transfer from EMS Loan Fund									
004105-0150	Transfer from VPA Fund									
004105-0502	Transfer from Colleen W/S Pr									
004105-0503	Transfer from CDBG Fund									
004105-0505	Transfer from Street Light F									
	--TOTAL DEPARTMENT--		300,000-	271,000-						
004190-0010	Other Financing Source G87									
	OTHER FINANCING SOURCES	2,600,986-	397,144-	273,437-		21,242-	21,243-			
009999	***YEAR ENDING BALANCE***									
009999-0001	Year Ending Balance				3,872,300-	4,759,712-		4,829,974-	4,829,974-	4,829,974-
	--TOTAL DEPARTMENT--				3,872,300-	4,759,712-		4,829,974-	4,829,974-	4,829,974-
	YEAR ENDING BALANCE				3,872,300-	4,759,712-		4,829,974-	4,829,974-	4,829,974-
	-TOTAL FOR FUND	47,097,993-	45,578,694-	47,774,205-	51,088,536-	52,752,963-	48,123,140-	55,916,516-	55,916,516-	55,916,516-
	- FINAL TOTAL	47,097,993-	45,578,694-	47,774,205-	51,088,536-	52,752,963-	48,123,140-	55,916,516-	55,916,516-	55,916,516-

FUND #-108

EXPENDITURES-DEBT SERV.FUND

	FY/2023	FY/2024	FY/2025	ADOPTED	AMENDED	2026/06	DEPT	ADMIN	ADOPTED
	EXPENSE	EXPENSE	EXPENSE	FY/2026	FY/2026	ACTUAL	FY/2027	FY/2027	FY/2027
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
000999	EXPENDITURES-DEBT SERV.FUND								
093100	***Transfers***								
093100-9106	Transfer to Courthouse Proje						_____	_____	
093100-9205	Transfer to School Fund						_____	_____	
093100-9501	Transfer to Piney River Wate						_____	_____	
095000	***Debt Service***								
095100	***County Debt Service***								
095100-3002	Trustee and Other Fees						_____	_____	
095100-3003	Bond Issuance Costs						_____	_____	
095100-9110	Principal (IBM AS400)						_____	_____	
095100-9111	Principal (DSS/Phones)						_____	_____	
095100-9112	Principal (VRA2025B DSS Bldg						170,000	170,000	170,000
095100-9113	Principal (Courthouse RD/VRA	415,000	435,000	455,000	475,000	475,000	475,000	500,000	500,000
095100-9114	Principal (Radio Project)	190,000					_____	_____	
095100-9115	Courthouse Phase 2 Principal	225,000	235,000	245,000	260,000	260,000	260,000	270,000	270,000
095100-9116	Principal (VRA2018 Library)	185,000	195,000	205,000	215,000	215,000	215,000	225,000	225,000
095100-9117	Principal (BAN2022) Larkin P						_____	_____	
095100-9118	Principal (BAN2024-B) DSS Bl						1,253,052	_____	
095100-9120	Interest(IBM AS400)						_____	_____	
095100-9121	Interest (DSS/Phones)						_____	_____	
095100-9122	Interest (VRA2025B DSS Bldg)						298,566	298,567	399,719
095100-9123	Interest (Courthouse RD/VRA1	115,647	95,166	75,047	55,222	55,222	55,222	34,169	34,169
095100-9124	Interest (Radio Project)	4,594					_____	_____	
095100-9125	Interest Courthouse Phase 2	99,847	88,059	75,759	63,694	63,694	63,694	51,838	51,838
095100-9126	Interest (VRA2018 Library)	72,903	63,166	52,916	42,153	42,153	42,153	30,878	30,878
095100-9127	Interest (BAN2022) Larkin Pr	38,081	81,120	81,120	81,120	81,120	81,120	81,120	81,120
095100-9128	Interest (BAN2024-B) DSS Bld						15,010	_____	
095100-9150	Debt Service Reserve-Cap Imp						4,025,860	3,727,293	3,328,649
--TOTAL DEPARTMENT--	1,346,072	1,192,511	1,201,989	5,218,049	5,218,048	2,758,818	5,091,373	5,091,373	5,091,373
095200	***County Debt for Schools**								
095200-3002	Trustee Fees						_____	_____	
095200-3003	Bond Issuance Costs						_____	_____	
095200-9110	Principal (Capital Leases)						_____	_____	
095200-9111	Principal (Literary Loans/VR						_____	_____	
095200-9112	Principal (VPSA Bonds)	1,055,000	1,110,000				_____	_____	
095200-9113	Principal (VRS Refinancing)						_____	_____	
095200-9114	Principal (Lease Rev 2001A)						_____	_____	
095200-9115	Principal (Lease Rev 2002)						_____	_____	
095200-9116	Principal LR2002/Suntrst2012	777,000	782,000	797,000	817,000	817,000	817,000	831,000	831,000
095200-9117	Principal (BAN2024-A) NCHS R						_____	_____	
095200-9120	Interest (Capital Leases)						_____	_____	
095200-9121	Interest (Literary Loans/VRA						_____	_____	
095200-9122	Interest (VPSA Bonds)	83,513	28,305		719,302	719,302	719,302	1,003,678	1,003,678
095200-9123	Interest (VRS Refinancing)						_____	_____	
095200-9124	Interest (Lease Rev 2001A)						_____	_____	
095200-9125	Interest (Lease Rev 2002)						_____	_____	
095200-9126	Interest LR2002/Suntrust2012	63,699	52,553	41,263	29,723	29,723	29,723	17,939	17,939
095200-9127	Interest (BAN2024-A) NCHS Re						12,219	_____	
--TOTAL DEPARTMENT--	1,979,212	1,972,858	2,409,946	1,566,025	1,566,025	1,566,025	1,852,617	1,852,617	1,852,617
	Debt Service	3,325,284	3,165,369	3,611,935	6,784,074	6,784,073	4,324,843	6,943,990	6,943,990

-TOTAL FOR FUND	<u>3,325,284</u>	<u>3,165,369</u>	<u>3,611,935</u>	<u>6,784,074</u>	<u>6,784,073</u>	<u>4,324,843</u>	<u>6,943,990</u>	<u>6,943,990</u>	<u>6,943,990</u>
- FINAL TOTAL	<u>3,325,284</u>	<u>3,165,369</u>	<u>3,611,935</u>	<u>6,784,074</u>	<u>6,784,073</u>	<u>4,324,843</u>	<u>6,943,990</u>	<u>6,943,990</u>	<u>6,943,990</u>

FUND #-108

REVENUES-DEBT SERVICE FUND

		FY/2023	FY/2024	FY/2025	ADOPTED	AMENDED	2026/06	DEPT	ADMIN	ADOPTED
		REVENUE	REVENUE	REVENUE	FY/2026	FY/2026	ACTUAL	FY/2027	FY/2027	FY/2027
					BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
000999	REVENUES-DEBT SERVICE FUND									
001899	***Miscellaneous Revenue***									
001899-0001	VPSA Savings Credit									
004100	***Non-Revenue Receipts***									
004104	***Bond Proceeds***									
004104-0001	Additional Proceeds - Bond I									
004104-0002	Premium on Issuance									
004104-0003	DSS Building Project (VRA202						1,209,123-			
004104-0012	NCHS Renovation Project (VPS			1,515,536-						
	--TOTAL DEPARTMENT--			1,515,536-			1,209,123-			
004105	***Transfers from Other Fund									
004105-0100	Transfer from General Fund	6,341,318-	3,325,284-	3,325,284-	3,325,284-	3,325,284-	3,325,284-	3,325,284-	3,325,284-	3,325,284-
004105-0110	Transfer from Capital Fund									
004105-0205	Transfer from School Fund									
	--TOTAL DEPARTMENT--	6,341,318-	3,325,284-	3,325,284-	3,325,284-	3,325,284-	3,325,284-	3,325,284-	3,325,284-	3,325,284-
	Non-Revenue Receipts	6,341,318-	3,325,284-	4,840,820-	3,325,284-	3,325,284-	4,534,407-	3,325,284-	3,325,284-	3,325,284-
009999	***Year Ending Balance***									
009999-0001	Year Ending Balance				3,458,790-	3,458,790-		3,618,706-	3,618,706-	3,618,706-
	--TOTAL DEPARTMENT--				3,458,790-	3,458,790-		3,618,706-	3,618,706-	3,618,706-
	Year Ending Balance				3,458,790-	3,458,790-		3,618,706-	3,618,706-	3,618,706-
	-TOTAL FOR FUND	6,341,318-	3,325,284-	4,840,820-	6,784,074-	6,784,074-	4,534,407-	6,943,990-	6,943,990-	6,943,990-
	- FINAL TOTAL	6,341,318-	3,325,284-	4,840,820-	6,784,074-	6,784,074-	4,534,407-	6,943,990-	6,943,990-	6,943,990-

			ADOPTED	AMENDED		DEPT	ADMIN	ADOPTED
FY/2023	FY/2024	FY/2025	FY/2026	FY/2026	2026/06	FY/2027	FY/2027	FY/2027
EXPENSE	EXPENSE	EXPENSE	BUDGET	BUDGET	ACTUAL	REQUEST	RECOMMENDS	BUDGET

Bonds	504.058	78.657
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DSS 2024 Bldg Project							
DSS - A&E Bldg/Site Design C	808,527	73,770	73,770	211,184	7,068	7,068	7,068
DSS - A&E Rd Design Cost Est		50,300	50,300		50,300	50,300	50,300
DSS - A&E Security System De		11,500	11,500		11,500	11,500	11,500
DSS-A&E Design Team Const Ad	1,035	217,020	217,020		217,020	217,020	217,020
DSS - A&E Rd Construction Ad		9,700	9,700		9,700	9,700	9,700
DSS - A&E Contract Allowance		125,341	125,341		125,341	125,341	125,341
DSS Building Site Costs				474,990			
DSS Building Construction				1,552,787			
DSS Bldg Quality Assurance T							
DSS Bldg Furniture/Furnishin			305,191		305,192	305,192	305,192

FUND #-110

EXPENDITURES-CAPITAL FUND

	FY/2023	FY/2024	FY/2025	ADOPTED	AMENDED	2026/06	DEPT	ADMIN	ADOPTED
	EXPENSE	EXPENSE	EXPENSE	FY/2026	FY/2026	ACTUAL	FY/2027	FY/2027	FY/2027
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
	DSS 2024 Bldg Project								
094200-8325	DSS Building Acoustic Treatm								
094200-8326	DSS Building Security System								
094200-8340	DSS Building Project - Other		3,000			17,038			
094200-8350	DSS Building Contingency			6,670,012	6,364,820		4,288,020	4,288,020	4,288,020
094200-8390	DSS Bldg - Lovington Land P		779,680						
	--TOTAL DEPARTMENT--		1,592,242	7,157,643	7,157,642	2,255,999	5,014,141	5,014,141	5,014,141
	***School Capital Projects*		3,107,777	29,222,970	29,222,969	13,282,760	14,908,093	14,908,093	14,908,093
999000	***Capital Reserve***								
999000-9901	Capital Reserve (School)			300,500	300,500		300,500	300,500	300,500
999000-9902	Capital Reserve (Buses)								
999000-9903	Capital Reserve (Unallocated								
	--TOTAL DEPARTMENT--			300,500	300,500		300,500	300,500	300,500
	Capital Reserve			300,500	300,500		300,500	300,500	300,500
	-TOTAL FOR FUND		3,611,835	29,523,470	29,523,469	13,361,417	15,208,593	15,208,593	15,208,593
	- FINAL TOTAL		3,611,835	29,523,470	29,523,469	13,361,417	15,208,593	15,208,593	15,208,593

FUND #-110

REVENUES-CAPITAL FUND

	FY/2023	FY/2024	FY/2025	ADOPTED	AMENDED	2026/06	DEPT	ADMIN	ADOPTED
	REVENUE	REVENUE	REVENUE	FY/2026	FY/2026	ACTUAL	FY/2027	FY/2027	FY/2027
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
000999	REVENUES-CAPITAL FUND								
001501	***Interest on Investments**								
001501-0002	Interest on Investments (Loc						_____	_____	
001501-0005	Earnings (SNAP/VPSA2004D Ref						_____	_____	
001501-0010	Earnings(US Bank-School Proj						_____	_____	
001501-0012	Earnings (SNAP/VPSA2025)						_____	_____	
	--TOTAL DEPARTMENT--		122,633-			578,604-			
			122,633-			578,604-			
	***Interest on Investments*		122,633-			578,604-			
004101	***Non-Revenue Receipts***								
004101-0001	Insurance Recoveries						_____	_____	
004101-0005	Canceled Checks						_____	_____	
004104	***Proceeds from Indebtednes								
004104-0001	Proceeds from Lease Rev.Note						_____	_____	
004104-0002	DSS Building Project (BAN202						_____	_____	
004104-0003	DSS Building Project (VRA202						_____	_____	
004104-0006	Refunding Proceeds VPSA2003B						_____	_____	
004104-0010	Refunding Proceeds VPSA2004D						_____	_____	
004104-0011	NCHS Renovation Project (BAN						_____	_____	
004104-0012	NCHS Renovation Project (VPS						_____	_____	
	--TOTAL DEPARTMENT--		1,168,440-	543,502-	543,502-	40,683-	5,014,141-	5,014,141-	5,014,141-
			21,065,730-	6,614,141-	6,614,141-	8,217,021-	13,923,410-	13,923,410-	13,923,410-
			23,749,706-	29,222,970-	29,222,970-	19,670,844-	13,923,410-	13,923,410-	13,923,410-
004105	***Transfers from Other Fund								
004105-0001	Transfers from General Fund						984,683-	984,683-	984,683-
004105-0112	Transfer from Piney River 3						_____	_____	
	--TOTAL DEPARTMENT--						984,683-	984,683-	984,683-
	Non-Revenue Receipts		23,749,706-	29,222,970-	29,222,970-	19,670,844-	14,908,093-	14,908,093-	14,908,093-
009999	***Year Ending Balance***								
009999-0001	Year Ending Balance						300,500-	300,500-	300,500-
	--TOTAL DEPARTMENT--			300,500-	300,500-		300,500-	300,500-	300,500-
	Year Ending Balance			300,500-	300,500-		300,500-	300,500-	300,500-
	-TOTAL FOR FUND		23,872,339-	29,523,470-	29,523,470-	20,249,448-	15,208,593-	15,208,593-	15,208,593-
	- FINAL TOTAL		23,872,339-	29,523,470-	29,523,470-	20,249,448-	15,208,593-	15,208,593-	15,208,593-

FUND #-114

Broadband Network

	FY/2023	FY/2024	FY/2025	ADOPTED	AMENDED	2026/06	DEPT	ADMIN	ADOPTED
	EXPENSE	EXPENSE	EXPENSE	FY/2026	FY/2026	ACTUAL	FY/2027	FY/2027	FY/2027
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
094100	***Broadband Network***								
094100-3002	Administrative & Legal Servi						_____	_____	
094100-3140	Engineering						_____	_____	
094100-3160	Construction						_____	_____	
094100-3170	Project Inspection Fees						_____	_____	
094100-8203	Equipment						_____	_____	
094100-8204	Misc. Supplies						_____	_____	
094100-8212	Land, Rights-of-way, Leases,						_____	_____	
094100-9999	Contingency						_____	_____	
094200	***Network Operations***								
094200-1011	Remuneration-Broadband Autho	825	975	75			_____	_____	
094200-3002	Professional Services (NetOp	4,600	6,600	7,672	7,000	7,000	3,550	7,000	7,000
094200-3003	Professional Services		1,643	279	1,000	1,000		1,000	1,000
094200-3004	Repair & Maintenance	1,014		1,038	3,000	3,000	2,967	3,000	3,000
094200-3005	Insurance		2,267	296			_____	_____	
094200-3006	Utilities Including Locates	4,576	4,687	4,906	5,000	5,000	5,143	5,000	5,000
094200-3007	Advertising						_____	_____	
094200-3008	Installation Expense (Misc.)						_____	_____	
094200-3009	Installation Expense (Discou						_____	_____	
094200-3010	Installation Expense (Upfron						_____	_____	
094200-3011	Installation Expense (Amorti						_____	_____	
094200-3012	Service Contracts		269-				_____	_____	
094200-3013	Contribution to Industry						_____	_____	
094200-3170	Permit Fees						_____	_____	
094200-5401	Office Supplies			750			_____	_____	
094200-5501	Travel (Mileage)	129	153				_____	_____	
094200-7007	Equipment	12,013		20,000	20,000		20,000	20,000	20,000
094200-8010	Depreciation Expense						_____	_____	
094200-8112	Tower Leases	10,674	10,674	10,674	11,000	11,000	11,000	11,000	11,000
094200-8500	Network Strategic Plan						_____	_____	
094200-8900	Amortization Expense						_____	_____	
094200-9201	Refunds						_____	_____	
094200-9999	Forgiven NCBA Connection Fee						_____	_____	
--TOTAL DEPARTMENT--		33,831	26,730	25,690	47,000	47,000	11,660	47,000	47,000
094300	***NCBA, VA LEASES***								
094300-9999	Expend: Lease Financing Prin						_____	_____	
094500	***FIREFLY FIBER EXPANSION 2								
094500-3140	Design Drawings						_____	_____	
094500-3160	Construction						_____	_____	
094500-3170	Permit Fees & Misc.						_____	_____	
094500-8203	Materials						_____	_____	
094600	***TRANSFERS***								
094600-9101	Transfer to General Fund		300,000				_____	_____	
--TOTAL DEPARTMENT--			300,000				_____	_____	
Broadband Network		33,831	326,730	25,690	47,000	47,000	11,660	47,000	47,000

FUND #-114

Broadband Network

	FY/2023	FY/2024	FY/2025	ADOPTED	AMENDED	2026/06	DEPT	ADMIN	ADOPTED
	EXPENSE	EXPENSE	EXPENSE	FY/2026	FY/2026	ACTUAL	FY/2027	FY/2027	FY/2027
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
999000	***Contingency***								
999000-9901	Contingency Reserve			226,638	226,638		236,638	236,638	236,638
	--TOTAL DEPARTMENT--			226,638	226,638		236,638	236,638	236,638
	Contingency			226,638	226,638		236,638	236,638	236,638
	-TOTAL FOR FUND	33,831	326,730	25,690	273,638	11,660	283,638	283,638	283,638
	- FINAL TOTAL	33,831	326,730	25,690	273,638	11,660	283,638	283,638	283,638

FUND #-114

***Revenues-Broadband Networ

	FY/2023	FY/2024	FY/2025	ADOPTED	AMENDED	2026/06	DEPT	ADMIN	ADOPTED
	REVENUE	REVENUE	REVENUE	FY/2026	FY/2026	ACTUAL	FY/2027	FY/2027	FY/2027
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
000999	***Revenues-Broadband Networ								
001502	***Revenue from Use of Prope								
001502-0020	Fiber Leases	9,202-	5,602-	11,204-	8,000-	8,000-	22,604-	8,000-	8,000-
001502-0030	Tower Leases	133,799-	142,867-	91,272-	135,000-	135,000-	128,028-	135,000-	135,000-
001502-0031	Lease Revenue Offset								
001502-0032	Lease Revenue (GASB87)								
001502-0033	Interest Revenue								
001502-0040	Rents/Rental of Real Propert								
	--TOTAL DEPARTMENT--	143,001-	148,469-	102,476-	143,000-	143,000-	150,632-	143,000-	143,000-
001620	***Charges for Services***								
001620-0001	Network Access Charges	3,000-	2,750-	3,000-	3,000-	3,000-	3,000-	3,000-	3,000-
001620-0100	Other Network Charges	13,252-	14,313-	11,250-	14,000-	14,000-	10,313-	14,000-	14,000-
001620-0110	Lump Sum Credit-Acct Reconci								
001620-0999	Pending Allocation to Rev. S								
	--TOTAL DEPARTMENT--	16,252-	17,063-	14,250-	17,000-	17,000-	13,313-	17,000-	17,000-
001803-0001	Expenditure Refunds								
001899	***Installation Reimbursemen								
001899-0001	Miscellaneous Revenue			458-					
001899-0110	Installation Upfront Payment								
001899-0115	Installation Amortized Payme								
	--TOTAL DEPARTMENT--			458-					
	***Revenue from Use of Prop	159,253-	165,532-	117,184-	160,000-	160,000-	163,945-	160,000-	160,000-
003201	***Grants & Transfers***								
003201-0006	CDBG								
003201-0007	NTIA (ARRA)								
004101	***Non-Revenue Receipts***								
004101-0005	Canceled Checks			167-			250		
	--TOTAL DEPARTMENT--			167-			250		
004105	***Transfers***								
004105-0100	Transfer from General Fund								
004105-0110	Transfer from Capital Fund								
004105-0503	Transfer from CDBG Fund								
	Non-Revenue Receipts			167-			250		
009999	***Year Ending Balance***								
009999-0001	Year Ending Balance			113,638-	113,638-		123,638-	123,638-	123,638-
	--TOTAL DEPARTMENT--			113,638-	113,638-		123,638-	123,638-	123,638-
	Year Ending Balance			113,638-	113,638-		123,638-	123,638-	123,638-
	-TOTAL FOR FUND	159,253-	165,532-	117,351-	273,638-	273,638-	163,695-	283,638-	283,638-

- FINAL TOTAL	<u>159,253-</u>	<u>165,532-</u>	<u>117,351-</u>	<u>273,638-</u>	<u>273,638-</u>	<u>163,695-</u>	<u>283,638-</u>	<u>283,638-</u>	<u>283,638-</u>
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FUND #-150

VPA FUND EXPENDITURES

	FY/2023	FY/2024	FY/2025	ADOPTED	AMENDED	2026/06	DEPT	ADMIN	ADOPTED
	EXPENSE	EXPENSE	EXPENSE	FY/2026	FY/2026	ACTUAL	FY/2027	FY/2027	FY/2027
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
053010	VPA FUND EXPENDITURES								
053010-9404	VPA Fund Expenditures								
053110-1000	Salaries	738,349	805,321	868,599	930,688	930,688	922,444	949,302	949,302
053110-2001	FICA	49,493	59,517	63,978	64,222	64,222	67,869	66,149	66,149
053110-2002	Retirement	71,970	82,227	91,792	80,786	80,786	95,209	83,210	83,210
053110-2005	Health/Medical Plans	113,072	107,517	124,571	158,256	158,256	135,971	167,532	167,532
053110-2006	Group Life	8,287	9,249	9,211	10,696	10,696	9,447	11,473	11,473
053110-2010	Workman's Compensation	2,592	1,671	1,765	1,776	1,776	1,634	1,775	1,775
053110-3000	Local Board Members Remunera								
053110-3002	Professional Services	41,974	65,701	78,412	50,000	50,000	75,472	50,000	50,000
053110-3003	Respite Care								
053110-3004	Repair/Maintenance								
053110-3005	Maintenance Service Contract	35,061	1,359	1,737	50,000	50,000	1,534	50,000	50,000
053110-3007	Advertisement				3,500	3,500		3,500	3,500
053110-5101	Electrical Services	12,757	15,349	16,795	15,000	15,000	14,489	15,000	15,000
053110-5102	Heating Fuel								
053110-5103	Water and Sewer	1,307	1,603	1,441	1,154	1,154	2,642	1,154	1,154
053110-5201	Postal Services		10,617	3,914	7,265	7,265	3,018	7,265	7,265
053110-5203	Telecommunications	14,335	14,626	14,502	12,500	12,500	11,919	12,500	12,500
053110-5304	Insurance - Fire/Property	240	220	168	348	348	141	348	348
053110-5305	Insurance - Vehicle	2,688	696	3,146	3,000	3,000	2,687	3,000	3,000
053110-5306	Surety Insurance			1,226	916	916		916	916
053110-5307	Insurance - Professional Lia	126			2,195	2,195	1,367	2,195	2,195
053110-5308	Insurance - General Liabilit	1,386	2,677	1,529	828	828	1,242	828	828
053110-5333	Computer Software Maintenanc	1,250	1,200	1,360			500		
053110-5401	Office Supplies	17,382	23,185	18,026	30,000	30,000	13,811	30,000	30,000
053110-5405	Janitorial Supplies	2,293	2,585	2,606	1,200	1,200	1,508	1,200	1,200
053110-5407	Repair and Maintenance Suppl	5							
053110-5408	Vehicle Supplies	4,419	78,589	3,631	4,632	4,632	17,898	4,632	4,632
053110-5411	Books and Subscriptions				1,000	1,000	1,609	1,000	1,000
053110-5412	Education/Recreation Supplie		22						
053110-5415	Gen.Services Office Supplies	979	381	254					
053110-5501	Travel (Mileage)	828	858	1,026	2,000	2,000	224	2,000	2,000
053110-5502	Fares								
053110-5503	Subsistence and Lodging	1,391	6,729	5,742	10,000	10,000	5,518	10,000	10,000
053110-5504	Convention & Education	890	1,340	460	500	500	1,020	500	500
053110-5801	Dues	420	135	310	200	200	420	200	200
053110-7001	Office Equipment	899	3,917		750	750		750	750
053110-7002	Furniture & Fixtures	3,152	395	91	4,000	4,000	254	4,000	4,000
053110-8001	Lease/Rental of Equipment	2,898	3,037	2,924	2,500	2,500	2,720	2,500	2,500
053110-8002	Lease/Rental of Buildings								
053110-8003	Lease/Rental of Land	12,336	10,820	13,392	10,500	10,500	11,376	10,500	10,500
053110-8111	Capital Expense-Replacement								
	--TOTAL DEPARTMENT--	1,142,779	1,311,543	1,332,608	1,460,412	1,460,412	1,403,943	1,493,429	1,493,429
053210-5701	General Relief								
053210-5702	Auxiliary Grants-Aged	11,501	11,172	13,453			13,453		
053210-5704	Auxiliary Grants-Disabled	65,622	65,256	68,195	80,199	80,199	52,859	80,199	80,199
053210-5705	Aid to Dependent Children								

		FY/2023	FY/2024	FY/2025	ADOPTED	AMENDED		DEPT	ADMIN	ADOPTED
		EXPENSE	EXPENSE	EXPENSE	FY/2026	FY/2026	2026/06	FY/2027	FY/2027	FY/2027
					BUDGET	BUDGET	ACTUAL	REQUEST	RECOMMENDS	BUDGET
	General Relief									
053210-5706	Foster Care (AFDC)	86,247	7,486	49,661	384,408	384,408	32,701	384,408	384,408	384,408
053210-5707	Emergency Assistance									
053210-5708	State and Local Hospitalizat									
053210-5710	Day Care									
053210-5711	Other Purchased Services	10,305	6,432	2,336	47,925	47,925	6,645	47,925	47,925	47,925
053210-5712	Other									
053210-5714	Subsidized Adoption	270,015	320,445	348,538	138,291	138,291	343,617	138,291	138,291	138,291
	--TOTAL DEPARTMENT--	<u>443,690</u>	<u>410,791</u>	<u>482,183</u>	<u>650,823</u>	<u>650,823</u>	<u>449,275</u>	<u>650,823</u>	<u>650,823</u>	<u>650,823</u>
053500-3001	At Risk Youth & Family Servi									
053500-3002	CSA Administration									
053500-3003	CSA Local Administration									
053500-3004	Safe & Stable Families Grant	3,656	3,165	45			1,450			
	--TOTAL DEPARTMENT--	<u>3,656</u>	<u>3,165</u>	<u>45</u>			<u>1,450</u>			
	VPA FUND EXPENDITURES	<u>1,590,125</u>	<u>1,725,499</u>	<u>1,814,836</u>	<u>2,111,235</u>	<u>2,111,235</u>	<u>1,854,668</u>	<u>2,144,252</u>	<u>2,144,252</u>	<u>2,144,252</u>
093100-0100	Transfer to General Fund									
	-TOTAL FOR FUND	<u>1,590,125</u>	<u>1,725,499</u>	<u>1,814,836</u>	<u>2,111,235</u>	<u>2,111,235</u>	<u>1,854,668</u>	<u>2,144,252</u>	<u>2,144,252</u>	<u>2,144,252</u>
	- FINAL TOTAL	<u>1,590,125</u>	<u>1,725,499</u>	<u>1,814,836</u>	<u>2,111,235</u>	<u>2,111,235</u>	<u>1,854,668</u>	<u>2,144,252</u>	<u>2,144,252</u>	<u>2,144,252</u>

FUND #-150

VPA FUND REVENUE

		<u>FY/2023</u>	<u>FY/2024</u>	<u>FY/2025</u>	<u>ADOPTED</u> <u>FY/2026</u>	<u>AMENDED</u> <u>FY/2026</u>	<u>2026/06</u>	<u>DEPT</u> <u>FY/2027</u>	<u>ADMIN</u> <u>FY/2027</u>	<u>ADOPTED</u> <u>FY/2027</u>
		<u>REVENUE</u>	<u>REVENUE</u>	<u>REVENUE</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>REQUEST</u>	<u>RECOMMENDS</u>	<u>BUDGET</u>
000999	VPA FUND REVENUE									
001803-0011	VPA Refunds									
002401-0002	Public Assistance & Welfare									
004101-0006	VPA Cancelled Checks		6,344-							
	--TOTAL DEPARTMENT--		6,344-							
004105-0001	Transfer from General Fund	1,590,126-	2,111,079-	2,111,235-	2,111,235-	2,111,235-	2,111,235-	2,144,252-	2,144,252-	2,144,252-
	--TOTAL DEPARTMENT--	1,590,126-	2,111,079-	2,111,235-	2,111,235-	2,111,235-	2,111,235-	2,144,252-	2,144,252-	2,144,252-
	VPA Cancelled Checks	1,590,126-	2,117,423-	2,111,235-	2,111,235-	2,111,235-	2,111,235-	2,144,252-	2,144,252-	2,144,252-
	-TOTAL FOR FUND	1,590,126-	2,117,423-	2,111,235-	2,111,235-	2,111,235-	2,111,235-	2,144,252-	2,144,252-	2,144,252-
	- FINAL TOTAL	1,590,126-	2,117,423-	2,111,235-	2,111,235-	2,111,235-	2,111,235-	2,144,252-	2,144,252-	2,144,252-

FUND #-206

TEXTBOOK FUND EXPENDITURES

	<u>FY/2023</u>	<u>FY/2024</u>	<u>FY/2025</u>	<u>ADOPTED</u> <u>FY/2026</u>	<u>AMENDED</u> <u>FY/2026</u>	<u>2026/06</u>	<u>DEPT</u> <u>FY/2027</u>	<u>ADMIN</u> <u>FY/2027</u>	<u>ADOPTED</u> <u>FY/2027</u>
	<u>EXPENSE</u>	<u>EXPENSE</u>	<u>EXPENSE</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>REQUEST</u>	<u>RECOMMENDS</u>	<u>BUDGET</u>
000999	TEXTBOOK FUND EXPENDITURES								
061100	Textbook Fund Expenditures								
061100-9401	School Textbook Paymnts-Inst	89,320	76,884	421,591	556,868	556,868	124,149	241,085	241,085
	--TOTAL DEPARTMENT--	<u>89,320</u>	<u>76,884</u>	<u>421,591</u>	<u>556,868</u>	<u>556,868</u>	<u>124,149</u>	<u>241,085</u>	<u>241,085</u>
	Textbook Fund Expenditures	<u>89,320</u>	<u>76,884</u>	<u>421,591</u>	<u>556,868</u>	<u>556,868</u>	<u>124,149</u>	<u>241,085</u>	<u>241,085</u>
068000-9406	School Textbook Payments-Tec								
	-TOTAL FOR FUND	<u>89,320</u>	<u>76,884</u>	<u>421,591</u>	<u>556,868</u>	<u>556,868</u>	<u>124,149</u>	<u>241,085</u>	<u>241,085</u>
	- FINAL TOTAL	<u>89,320</u>	<u>76,884</u>	<u>421,591</u>	<u>556,868</u>	<u>556,868</u>	<u>124,149</u>	<u>241,085</u>	<u>241,085</u>

FUND #-206

SCHOOL TEXTBOOK FUND

		FY/2023	FY/2024	FY/2025	ADOPTED	AMENDED	2026/06	DEPT	ADMIN	ADOPTED
		REVENUE	REVENUE	REVENUE	FY/2026	FY/2026	ACTUAL	FY/2027	FY/2027	FY/2027
					BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
000999	SCHOOL TEXTBOOK FUND									
001501-0001	Interest on Investments	41-	51-	42-			40-			
	--TOTAL DEPARTMENT--	41-	51-	42-			40-			
001502-0007	Sale of Used Books									
001612-0003	Supplement from Sch.Operatin	192,546-	184,803-	229,001-	226,918-	226,918-	226,923-	217,085-	217,085-	217,085-
	--TOTAL DEPARTMENT--	192,546-	184,803-	229,001-	226,918-	226,918-	226,923-	217,085-	217,085-	217,085-
	Interest on Investments	192,587-	184,854-	229,043-	226,918-	226,918-	226,963-	217,085-	217,085-	217,085-
004101-0001	Cancelled Checks									
009999-0001	Carryover Funds				329,950-	329,950-		24,000-	24,000-	24,000-
	--TOTAL DEPARTMENT--				329,950-	329,950-		24,000-	24,000-	24,000-
	Carryover Funds				329,950-	329,950-		24,000-	24,000-	24,000-
	-TOTAL FOR FUND	192,587-	184,854-	229,043-	556,868-	556,868-	226,963-	241,085-	241,085-	241,085-
	- FINAL TOTAL	192,587-	184,854-	229,043-	556,868-	556,868-	226,963-	241,085-	241,085-	241,085-

FUND #-207

CAFETERIA FUND

				ADOPTED	AMENDED		DEPT	ADMIN	ADOPTED
	FY/2023	FY/2024	FY/2025	FY/2026	FY/2026	2026/06	FY/2027	FY/2027	FY/2027
	EXPENSE	EXPENSE	EXPENSE	BUDGET	BUDGET	ACTUAL	REQUEST	RECOMMENDS	BUDGET
000999	CAFETERIA FUND								
065100	SCHOOL CAFETERIA FUND EXPEND								
065100-6000	School Food Services								
065100-9402	School Cafeteria Payments								
651000-1000	Salaries and Wages								
651000-2000	Fringe Benefits								
651000-3000	Purchased Service								
651000-5000	Other Charges								
651000-8000	Capital Outlay								
--TOTAL DEPARTMENT--				391,628	391,628		537,411	537,411	537,411
	Salaries and Wages			391,628	391,628		537,411	537,411	537,411
-TOTAL FOR FUND				391,628	391,628		537,411	537,411	537,411
- FINAL TOTAL				391,628	391,628		537,411	537,411	537,411

FUND #-207

CAFETERIA FUND

	FY/2023	FY/2024	FY/2025	ADOPTED	AMENDED	2026/06	DEPT	ADMIN	ADOPTED
	REVENUE	REVENUE	REVENUE	FY/2026	FY/2026	ACTUAL	FY/2027	FY/2027	FY/2027
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
000999	CAFETERIA FUND								
001501-0001	Interest on Investments								
001602-0004	Cafeteria Sales								
001803-0001	Miscellaneous								
002402-0015	School Food Program-State								
002402-0016	Breakfast After the Bell								
002403-0047	School Breakfast Incentive								
003302-0012	School Breakfast Program 10.								
003302-0013	School Food Program-Federal								
003302-0014	Summer Feeding Program								
003302-0015	USDA Commodities Received								
003302-0016	Pandemic EBT Payments 10.649								
003302-0017	CACFP-Child/Adult Care Feedi								
003302-0018	SNP Equipment Grant								
003302-0019	SNP SCA Funds								
003302-0020	Team Nutrition Grants 10.574								
003302-0021	Federal CARES Act Funds CFDA								
003302-0055	USDA Commodities Revenue								
004105-0002	Transfers from School Fund								
004105-0205	Transfer from School Fund								
				391,628-	391,628-		537,411-	537,411-	537,411-
	--TOTAL DEPARTMENT--			391,628-	391,628-		537,411-	537,411-	537,411-
	Transfers from School Fund			391,628-	391,628-		537,411-	537,411-	537,411-
	-TOTAL FOR FUND			391,628-	391,628-		537,411-	537,411-	537,411-
	- FINAL TOTAL			391,628-	391,628-		537,411-	537,411-	537,411-

FUND #-501

EXPENDITURES-PIN.RIV.WAT/SEW

	FY/2023	FY/2024	FY/2025	ADOPTED	AMENDED	2026/06	DEPT	ADMIN	ADOPTED
	EXPENSE	EXPENSE	EXPENSE	FY/2026	FY/2026	ACTUAL	FY/2027	FY/2027	FY/2027
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
000999	EXPENDITURES-PIN.RIV.WAT/SEW								
042040	***Operations***								
042040-1001	Salary & Benefits								
042040-3001	Engineering Services	980	340	1,444	2,500	2,500	2,026	2,500	2,500
042040-3002	Professional Services-Instal								
042040-3003	Professional Services-Legal		192						
042040-3004	Maintenance & Repairs	89,809	62,611	75,699	62,000	129,000	128,785	81,000	81,000
042040-3005	Pump & Haul Septic Tanks								
042040-5100	Electrical Services	9,635	11,594	10,574	12,000	12,000	9,661	11,000	11,000
042040-5103	Water Service	13,158	13,466	12,575	13,800	13,800	13,257	14,000	14,000
042040-5104	Sewer Service	22,322	22,999	23,837	26,400	26,400	27,863	26,400	26,400
042040-5201	Postal Services & Billing	5,785	6,182	7,711	7,800	7,800	6,446	6,800	6,800
042040-5203	Telecommunications	2,308	1,307	1,360	1,400	1,400	1,606	1,400	1,400
042040-5401	Office Supplies		75						
042040-5407	Maintenance Supplies/Equipme	59,216	40,947	94,293	63,693	68,693	31,986	59,882	59,882
042040-5840	Permit Fees	309	315	315	315	315	315	315	315
042040-5841	Meter Reading Service								
042040-5842	Water & Sewer								
042040-8003	Capital Outlay-Disinfectant		1,833						
042040-8004	Capital Outlay-Pump Station	73,838		26,875	323,125	323,125	323,125	323,125	323,125
042040-8010	Depreciation Expense								
042040-9201	Refunds	1,477	816						
042040-9901	Reserve For Contingency								
	--TOTAL DEPARTMENT--	278,837	162,677	254,683	513,033	585,033	221,945	526,422	526,422
	Operations	278,837	162,677	254,683	513,033	585,033	221,945	526,422	526,422
095501	***Debt Service***								
095501-9110	Principal Payments								
095501-9120	Interest Payments								
095501-9150	Debt Service Reserve								
	-TOTAL FOR FUND	278,837	162,677	254,683	513,033	585,033	221,945	526,422	526,422
	- FINAL TOTAL	278,837	162,677	254,683	513,033	585,033	221,945	526,422	526,422

FUND #-501

REVENUES-PINEY RIVER WAT/SEW

	FY/2023	FY/2024	FY/2025	ADOPTED	AMENDED	2026/06	DEPT	ADMIN	ADOPTED
	REVENUE	REVENUE	REVENUE	FY/2026	FY/2026	ACTUAL	FY/2027	FY/2027	FY/2027
				BUDGET	BUDGET		REQUEST	RECOMMENDS	BUDGET
000999	REVENUES-PINEY RIVER WAT/SEW								
001000									
001501	***Interest Earnings & Misc*								
001501-0001	Interest Earned on Bank Depo						_____	_____	
001501-0002	Acct Maintenance Fee						_____	_____	
001608	***Charges for Services***								
001608-0002	Fees for Water/Sewer	129,404-	129,846-	135,270-	150,000-	150,000-	139,481-	150,000-	150,000-
001608-0003	Connection & Installation Fe	65,773-	983-	20,483-	20,000-	20,000-	54,552-	40,000-	40,000-
	--TOTAL DEPARTMENT--	195,177-	130,829-	155,753-	170,000-	170,000-	194,033-	190,000-	190,000-
001803	***Expenditure Refunds***								
001803-0001	Expenditure Refunds						_____	_____	
		195,177-	130,829-	155,753-	170,000-	170,000-	194,033-	190,000-	190,000-
004100	***Non-Revenue Receipts***								
004105	***Transfers In***								
004105-0001	Transfer from General Fund	76,442-		350,000-		72,000-	_____	_____	
004105-0108	Transfer from Debt Service F						_____	_____	
	--TOTAL DEPARTMENT--	76,442-		350,000-		72,000-	_____	_____	
		76,442-		350,000-		72,000-	_____	_____	
009999-0001	Year Ending Balance			343,033-	343,033-		336,422-	336,422-	336,422-
	--TOTAL DEPARTMENT--			343,033-	343,033-		336,422-	336,422-	336,422-
	Year Ending Balance			343,033-	343,033-		336,422-	336,422-	336,422-
	-TOTAL FOR FUND	271,619-	130,829-	505,753-	513,033-	585,033-	194,033-	526,422-	526,422-
	- FINAL TOTAL	271,619-	130,829-	505,753-	513,033-	585,033-	194,033-	526,422-	526,422-