

BOARD OF
SUPERVISORS

THOMAS D. HARVEY
North District

ERNIE Q. REED
Central District

JESSE N. RUTHERFORD
East District

J. DAVID PARR.
West District

DR. JESSICA LIGON
South District



CANDICE W. MCGARRY
County Administrator

AMANDA B. SPIVEY
Administrative Assistant/
Deputy Clerk

GRACE E. MAWYER
Director of Finance and
Human Resources

**AGENDA
NELSON COUNTY BOARD OF SUPERVISORS
MARCH 18, 2025**

**THE CONTINUED MEETING CONVENES AT 10:00 A.M. IN THE
OLD BOARD OF SUPERVISORS ROOM (#420), NELSON COUNTY COURTHOUSE,
84 COURTHOUSE SQUARE, LOVINGSTON, VA 22949**

- I. CALL TO ORDER**
- II. CORRECTED FY26 HEALTH INSURANCE RENEWAL (R2025-16C)**
- III. AGENCY REVIEW**
 - A. MACAA – John Edwards, Interim Executive Director**
 - B. Nelson County Community Development Foundation**
- IV. FY26 DRAFT GENERAL FUND BUDGET INTRODUCTION**
- V. FY26 BUDGET WORK SESSION**
- VI. OTHER BUSINESS (AS PRESENTED)**
- VI. ADJOURN AND CONTINUE TO MARCH 20, 2025 AT 6 P.M. FOR A JOINT MEETING WITH THE NELSON COUNTY SCHOOL BOARD.**

BOARD OF
SUPERVISORSTHOMAS D. HARVEY
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CORRECTED
RESOLUTION R2025-16C
NELSON COUNTY BOARD OF SUPERVISORS
FY26 HEALTH INSURANCE RENEWAL AND ESTABLISHMENT OF RATES

WHEREAS, Nelson County participates in the Local Choice Health Benefits Program and the renewal deadline for the next plan year of July 1, 2025-June 30, 2026 is April 1, 2025, and

WHEREAS, premiums for the next plan year will remain the same for the current Anthem Blue Cross Blue Shield plan offerings;

NOW THEREFORE BE IT RESOLVED, by the Nelson County Board of Supervisors that Nelson County's 2025-2026 health insurance plan year renewal rates be hereby established for active employees and retirees as follows and submitted to Local Choice by the renewal deadline of April 1, 2025:

Active Employees	FY26 (July 1, 2025-June 30, 2026)		
<u>Key Advantage 250</u>	Employee	County	Total
Single, Comprehensive	\$ 94.00	\$ 845.00	\$ 939.00
Dual, Comprehensive	\$ 616.00	\$ 1,122.00	\$1,738.00
Family, Comprehensive	\$ 1,167.00	\$1,369.00	\$2,536.00
Single, Preventative	\$ 92.00	\$ 826.00	\$ 918.00
Dual, Preventative	\$ 602.00	\$ 1,097.00	\$ 1,699.00
Family, Preventative	\$ 1,141.00	\$ 1,339.00	\$ 2,480.00

<u>Key Advantage 500</u>	Employee	County	Total
Single, Comprehensive	\$ 85.00	\$ 765.00	\$ 850.00
Dual, Comprehensive	\$ 557.00	\$ 1,015.00	\$ 1,572.00
Family, Comprehensive	\$ 1,056.00	\$ 1,239.00	\$ 2,295.00
Single, Preventative	\$ 83.00	\$ 746.00	\$ 829.00
Dual, Preventative	\$ 544.00	\$ 990.00	\$ 1,534.00
Family, Preventative	\$ 1,031.00	\$ 1,209.00	\$ 2,240.00

<u>High Deductible Health Plan</u>	Employee	County	Total
Single, Comprehensive	-	\$ 686.00	\$ 686.00
Dual, Comprehensive	\$ 402.00	\$ 867.00	\$ 1,269.00
Family, Comprehensive	\$ 803.00	\$ 1,047.00	\$ 1,850.00
Single, Preventative	-	\$ 665.00	\$ 665.00
Dual, Preventative	\$ 390.00	\$ 840.00	\$ 1,230.00
Family, Preventative	\$ 780.00	\$ 1,016.00	\$ 1,796.00

Retirees Not Eligible For Medicare (Before County Supplement)	
<u>Key Advantage 250</u>	Retiree
Single, Comprehensive	\$ 939.00
Dual, Comprehensive	\$1,738.00
Family, Comprehensive	\$2,536.00
Single, Preventative	\$ 918.00
Dual, Preventative	\$ 1,699.00
Family, Preventative	\$ 2,480.00

<u>Key Advantage 500</u>	Retiree
Single, Comprehensive	\$ 850.00
Dual, Comprehensive	\$ 1,572.00
Family, Comprehensive	\$ 2,295.00
Single, Preventative	\$ 829.00
Dual, Preventative	\$ 1,534.00
Family, Preventative	\$ 2,240.00

<u>High Deductible Health Plan</u>	Retiree
Single, Comprehensive	\$ 686.00
Dual, Comprehensive	\$ 1,269.00
Family, Comprehensive	\$ 1,850.00
Single, Preventative	\$ 665.00
Dual, Preventative	\$ 1,230.00
Family, Preventative	\$ 1,796.00

Retiree Medicare Plans (Before County Supplement)	
Advantage 65 (Dental & Vision)	\$232.00

Adopted: March 18, 2025

Attest: _____, Clerk
Nelson County Board of Supervisors

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RESOLUTION R2025-16
NELSON COUNTY BOARD OF SUPERVISORS
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Single, Comprehensive	\$ 686.00
Dual, Comprehensive	\$ 1,269.00
Family, Comprehensive	\$ 1,850.00
Single, Preventative	\$ 665.00
Dual, Preventative	\$ 1,230.00
Family, Preventative	\$ 1,796.00

Retiree Medicare Plans (Before County Supplement)	
Advantage 65 (Dental & Vision)	\$218.00

Adopted: March 11, 2025

Attest:  Clerk
Nelson County Board of Supervisors

From: [Margaret Clair](#)
To: [Candy McGarry](#); [Amanda Spivey](#)
Subject: High School House Details
Date: Friday, March 14, 2025 2:36:25 PM
Attachments: [Draft Nelson Community Foundation Memorandum of Agreement.docx](#)
[HSH Budget for NC.pdf](#)
[HSH Floor Plan.pdf](#)

Hello Candy & Amanda,

These are the details for the High School House. INcluded are:

1. Estimated Budget
2. Draft MOU
3. Current floor plan

Budget

I put together a budget that I feel is a good estimate of what we can expect to face. Of course this cannot take any tariff situation into account and we'll have to revisit this as we get closer to start time (August 25)

Draft MOU

The only change that I envision for this MOU is that instead of "donating" a percentage back to the HS to support that program, we will consider giving them a percentage of the house sale.

Current Floor Plan

This plan is the plan that Habitat has been doing over the years with the High School. Other than needing to be moveable and in 2 pieces, we are not married to this plan. It needs to be fairly simple so that the CTE teacher, Paul Connell, can use it for instruction with no issues.

I hope this is enough information. I appreciate your support and consideration. Please let me know if you have any questions.

Regards,
Margaret

Margaret Clair
Nelson County Community Development Foundation
434-263-8074 (office) | 434-996-3425 (cell)
margaretclair@nccdf.org



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then delete this message and any attachments. If you are not the intended recipient, you are hereby notified that any use, dissemination, copying, or storage of this message or its attachments is strictly prohibited.

Estimated Budget

High School House Expenses

3 BR, 2BA house

24 x 44 1,056 sq ft

Roughed in house*	\$50,000.00	
Moving House	\$7,500.00	
Road work	\$7,500.00	
Septic system	\$25,000.00	
Well	\$10,000.00	
Foundation	\$52,800.00	x50/sq ft
Finish House**	\$105,600.00	x100/sq ft
Grand Total	\$258,400.00	\$244.70
(balance)	\$208,400.00	

*Includes:

Trusses	\$4,800.00
OSB roof/sides	\$4,000.00
Windows	\$3,600.00
Doors	\$2,400.00
Shingles	\$4,500.00
Electrical	\$1,900.00
Additional Materials	\$28,800.00
	\$50,000.00

**Includes:

Plumbing & Fixtures
Electric & Fixtures
Flooring
Drywall & Finishing
Porches
Appliances
HVAC & Ducts

High School House Revenue

Nelson County	\$50,000
NCCDF Sources***	\$208,400

***Includes:

HOME funds, loans,
other grants

Memorandum of Agreement Between

Nelson County Public Schools
84 Courthouse Square
Lovingsston, VA 22949

And

Nelson County Community Development Foundation
PO Box 57
Lovingsston, VA 22949

Purpose:

The purpose of this agreement shall be to ensure the funding, construction, purchase, and transportation of a three-bedroom, two-bathroom residential house. Construction is to be completed by the Nelson County Public School's (NCPS) Building Trades CTE program which will be engaging in a school-based enterprise. Purchase and ownership, upon completion, will transfer to the Nelson County Community Development Foundation (NCCDF). Construction of the house will begin in February, 2025, with an estimated roughed-in completion date of _____ 2025. Upon roughed-in completion, NCCDF will take ownership of the dwelling and transport it to its proposed site for final completion.

Nelson County Public Schools Will:

Source and obtain all necessary items and materials necessary for construction including, but not limited to: building permits (for the NCHS located construction site), all hardware/tools necessary for construction, and all building materials. Procurement of building materials will go through the network leveraged by Mr. Connell and the CTE Dept. and follow all rules and regulations outlined in the Nelson County School Board Policy.

Complete a roughed-in three-bedroom, two-bathroom house. The house will be constructed in two halves, fully framed, tubs set in bathrooms, sided with vinyl siding, and have an asphalt roof installed.

Construction at the NCHS site will be directed solely by Mr. Paul Connell and completed by both himself and students in his Carpentry and Electricity classes. The dwelling will be built in accordance with local and state building codes and will be inspected by Nelson County Building Inspectors during the construction process. All teachers/students involved in the construction will fall under the umbrella of the insurance policy(ies) carried by the Nelson County School Board.

NCPS/the Building Trades Department will provide NCCDF a detailed materials/cost list prior to completion, but no later than the conclusion of the construction of the home completed by NCPS students.

NCCDF Will:

Provide an initial upfront payment of \$24,000, due Feb _____th 2025, as to secure initial construction materials. An estimated total cost of of \$40,000 is anticipated with the understanding the actual cost could be more or less due to fluctuating costs of building materials; additional payments to cover the

completion of the dwelling may be necessary. Additional payments for the acquisition of additional building materials will be discussed and agreed upon between both parties. Full payment will be delivered to NCPS prior to NCCDF taking possession of the house.

NCCDF is responsible for the removal of the house from the NCHS site and transportation to its final location, to be determined by NCCDF. The terms are FOB Origin, wherein the buyer pays for the shipping costs and assumes full responsibility of the house at the time of shipping.

NCCDF will be responsible for securing all permits and permissions for the house at its final location.

Final finishing of the house will be completed upon setting on final location. This includes, but is not limited to joining the two halves, sheetrock/drywall installation, finalizing plumbing, finalizing electrical, and HVAC installation. Opportunities for on-site work will be offered to NCPS Building Trades and Electrical students.

Joint Considerations:

Parties identified to discuss, modify, and finalize construction plans will include the NCHS Building Trades Teacher, NCPS CTE Supervisor NCHS Principal, NCPS Superintendent, the Executive Director of NCCDF, and _____.

A final walk-through will occur before the removal and relocation of the rough-in home/possession by NCCDF; members from both parties will be present.

Any damaged that occurs during removal and transportation will be the responsibility of NCCDF.

The Nelson County Building Trades program is implementing this project as a Work-Based Learning Project identified as a school-based enterprise. Total cost of the home will be materials/inspections cost plus 10%, payable by NCCDF. Financial record keeping will be maintained by the NCHS bookkeeper and will be available for review by both parties.

Renewal Agreement:

This agreement will be reviewed and renewed annually.

Signed:

Agency Representative/Respective Title

Date: _____

Agency Representative/Respective Title

Date: _____

Anticipated costs: \$41,250

Take-off amount – \$24,000

Trusses (x50) – approx. \$4,000

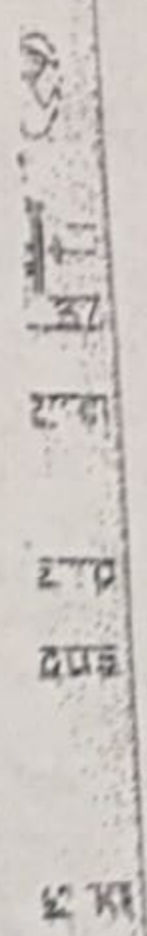
OSB roof/sidewalls – \$3,000

Windows - approx. \$3,000

Doors - approx. \$2,000

Shingles - (17 squares + caps and paper) \$3,800

Electrical - approx. \$1,450



FY25-FY26

Introduced General Fund Budget

March 18, 2025

-
- REVENUES = EXPENDITURES AT **\$51,088,536**

Historical Budgetary Practices

The FY26 Introduced budget is based upon the historical premise that annual expenditures will be funded by revenues generated from general property tax rates set every four years in conjunction with the County's 4-year re-assessment cycle. The County's tax structure continues to prioritize agricultural land, businesses, the elderly and disabled, and veterans. This budget also maintains the practice of utilizing previous fiscal year "Carry Over" (which is generated when anticipated end of year revenues exceed anticipated end of year expenditures) to fund non-recurring costs within the subsequent fiscal year.

FY26 Narrative Overview

Overall, the budget maintains current levels of service while absorbing inflationary increases in all facets of operations. Funding priorities include: Completion of the 2026 local reassessment of real property, completion of the Zoning Ordinance update, completion of an Economic Development Strategic Plan (EDA), Law Enforcement, ACRJ operations and renovation, Emergency Services both Volunteer and Career agencies, full funding of the School Division's request for operations and buses, departmental fleet vehicle replacement, repairs and maintenance of County facilities and equipment at the end of support/useful life, continued investments in cybersecurity and local election security compliance, investment in human capital through the implementation of State and Local employee compensation increases, continued utilization of grant funds, and software that provides for inventorying and monitoring of short-term rentals; enabling the optimization of lodging tax revenue.

An overview of how the FY26 introduced budget addresses Board of Supervisors established priorities is provided as supplemental information in the packet for review.

FY25 General Fund Revenues

No changes in tax rates or fees have been incorporated:

- Real Estate/Mobile Home Tax Rate - \$.65/\$100 value
 - 100% Value of Penny in RE Tax = **\$326,652**
 - 99.9% Value of Penny in RE Tax = **\$326,325**
- Personal Property Tax Rate - \$2.79/\$100 value
- Machinery & Tools Tax Rate - \$1.25/\$100 value
- Transient Occupancy Tax – 7% as of July 1, 2024

Note: High School renovation and DSS building project anticipated bond proceeds will be incorporated into each entity's Capital Fund budget.

FY26 Estimated Revenues by Category as Compared to FY25 Amended Budget through February 2025 and FY25 Budget Projections:

	<u>FY26 Estimated Budget</u>	<u>FY25 Amended Budget</u>	<u>FY25 EOY Projected Budget</u>	<u>\$ Change FY25 Amended Budget</u>	<u>% Change</u>	<u>\$ Change FY25 EOY Projected Budget</u>	<u>% Change</u>
Local	\$ 40,832,717	\$ 39,960,576	\$ 40,684,225	\$ 872,141	2.18%	\$ 148,492	0.36%
State	\$ 5,073,398	\$ 5,338,377	\$ 5,416,737	\$ (264,979)	-4.96%	\$ (343,399)	-6.34%
Federal	\$ 1,310,121	\$ 1,518,880	\$ 1,518,958	\$ (208,759)	-13.74%	\$ (208,837)	-13.75%
Other	\$ 0	\$ 2,436	\$ 272,437	\$ (2,436)	-100.0%	\$ (272,437)	-100.0%
YE Bal.	\$ 3,872,300	\$ 4,056,072	\$ 4,056,072	\$ (183,772)	-4.53%	\$ (183,772)	-4.53%
Total	\$ 51,088,536	\$ 50,876,341	\$ 51,948,429	\$ 212,195	0.42%	\$ (859,893)	-1.66%

FY26 Local Revenue Factors (Compared to FY25 Amended and End of Year Projections):

Overall, local revenues are expected to increase 2.18% or \$872,141 from the FY25 amended budget and 0.36% or \$148,492 from the FY25 end of year projections.

- A slight increase of 1.54% or \$321,070 in **Real Estate Taxes** is expected due to natural growth. **The FY26 value of the penny in Real Estate Tax at 100% collection is \$326,652 (equivalent to \$50,254,154 in Real Estate Value)**

**Note: Given that FY26 Real Estate Tax collections are comprised of the second half of the 2025 tax year collections and the first half of 2026 tax year collections, any value/tax rate adjustments made as a result of the 2026 Reassessment (effective January 1, 2026), will impact the FY26 anticipated real estate tax collection.*

- **Public Service Tax** has been budgeted at FY25 levels at \$1,058,861 until SCC data is received.

- An increase of 3.1% or \$187,635 in **Personal Property Taxes** is expected and is comprised of an anticipated slight decline in 2025 values per JD Power information and an offsetting 2026 increase in values due to anticipated impacts of federal tariffs. The Commissioner's Office expects to have actual 2025 data available in early April; which could necessitate an adjustment in this estimate.
- **Local Sales and Use taxes** are expected to increase 6.3% from budgeted or \$138,716 and \$2.62% from FY25 projections or \$59,401. These revenues may fluctuate depending on economic conditions throughout the fiscal year and will be monitored closely.
- An increase in **Meals and Lodging Taxes** of 14.1% and 0.2% respectively is expected or \$322,965. FY25 Meals tax projections are expected to remain flat in FY26, while FY25 Lodging Tax projections are higher than budgeted, despite the increase in tax rate from 5% to 7% effective July 1, 2024. FY26 estimates are reduced by 5% or (\$136,168) from the FY25 projections to allow for a possible decline in the number of short term rentals or overall bookings. These revenues may also fluctuate depending on economic conditions throughout the fiscal year and will be monitored closely.
 - **Meals tax increase = \$3,772**
 - **Lodging tax increase = \$319,193**

- A small increase in **Building Permit Fees** of 4.6% or \$15,921 is currently expected. This is a conservative estimate in anticipation of economic conditions (level or slightly declining mortgage interest rates, high costs of building materials, and labor) that in conjunction may inhibit new builds. FY25 projections are 24.38% or \$117,660 greater than budgeted due to a couple of high value projects, including NCHS renovation permitting. These projections currently do not include any permitting activity that may occur from the Renaissance Ridge development should that proceed to construction in FY26.
- A significant increase of 51.5% or \$114,287 in **Court Fines** and a 54.0% or \$27,000 increase in **Court Fees** is estimated due to an increase in overall traffic enforcement by the Sheriff's Department and a position dedicated to speed enforcement. This increase is about 25% or \$64,278 more than the FY25 estimated amount.

- A significant decrease in **Interest Earnings** of -18.3% or (\$245,860) is expected in comparing FY26 to the amended budget of FY25. This is only a slight change of -1.66% or (\$18,596) from the end of year projection for FY25, which is less than budgeted and is likely due to the utilization of approximately \$2.7 Million in ARPA funds held in the General Fund and transferred to the School Division for expenditure on the roof replacement project during FY24. Interest rates are expected to maintain current levels or drop slightly over the next year, and there are no anticipated significant impacts to General Fund balance during the upcoming fiscal year. These revenues may also fluctuate depending on economic conditions throughout the fiscal year and will be closely monitored.
- An increase of 8.1% or \$63,000 in **EMS Revenue Recovery** fees is anticipated; this is a 5.24% or \$42,000 increase from FY25 projections and is a result of an increase in the ambulance transport billing rate effective in January 2025.

- **Other miscellaneous/irregular revenues:**
 - (\$120,594) in funds received as overpayment to the Health Department included in expenditure refunds.
 - (\$93,000) in VA Tourism Corporation grant funds.
 - \$109,832 in anticipated Colleen Water/Sewer Connection fees related to a new service connection to occur in FY26 as part of the NCHS renovation project.
 - \$11,503 in receipts related to the Sheriff's Department MOU with UVA for working Special Events. Employees are paid overtime for this through County payroll and UVA reimburses the County based on an agreed upon hourly rate.

FY26 State Revenue Factors (Compared to FY25 Amended Budget and End of Year Projections):

Overall, to begin FY26, State revenues are shown to be lower by -4.96%, or (\$264,979) from the FY25 amended budget and to be lower by -6.34% or (\$343,339) from the FY25 end of year projections. This is typical as many state grants that are received in one fiscal year are not received in the following fiscal year or are not budgeted until they are awarded or received during the fiscal year.

- The General Assembly's recommended budget includes a 3% salary increase and 1.5% bonus for State supported local offices effective July 1, 2025, which means an approximate 4.5% increase in salary and benefits reimbursements from the State Compensation Board for their proportionate share of covered positions. Additionally, the GA's recommended budget includes an additional 6% salary increase for State Compensation Board supported Public Safety Communications Operators (Dispatchers) and is included in the revenue estimated to come from the State.

- A 0% increase in **State reimbursements** for level budgeted expenditures related to the Children's Services Act (CSA) is expected. The State share of these expenditures is 68.68% and local share is 31.32%.
- An increase of 1.6% or \$10,979 is anticipated in **reimbursement for Department of Social Services costs** as provided by DSS; the non-local portion of their budget is funded by 40% State funds. The General Assembly's recommended budget contains a 3% salary increase for State supported local offices; the State reimbursement for this salary increase is TBD and will offset the associated increase in expenditures.
- **Other Categorical Aid** from the State includes grants received during the year which fluctuates between fiscal years. These include Fire Funds, Four-for-Life funds, State appropriated project funds, Tourism and Economic Development grants, Library of Virginia grants, and other Sheriff's Department grants; which at the beginning of the new fiscal year show a decrease of -77.61% or (\$457,212). These grants are appropriated within the budget when awarded or received.

FY26 Federal Revenue Factors (Compared to FY25 Amended Budget and End of Year Projections):

Overall, to begin FY26, Federal revenues are shown to be lower by -13.74%, or (\$208,759) from the FY25 amended budget and similarly lower from the FY25 end of year projections. This is typical as many federal grants that are received in one fiscal year are not received in the following fiscal year or are not budgeted until they are awarded or received during the fiscal year.

- A 1.57% or \$16,788 increase is anticipated in **reimbursement for Department of Social Services costs** due to slightly higher overall expenditures. The non-local portion of their budget is funded by 60% Federal funds.
- Otherwise, Federal grants related to the **Department of Justice Adult Recovery Court** grant and **Victim Witness** grant funds remain the same as FY25. Net reductions in Federal Revenue are attributed to other grant reductions shown between FY25 and FY26

FY26 Other Revenue Factors (Compared to FY25 Amended Budget and End of Year Projections):

Overall, to begin FY26, Other Revenues are shown to be lower by -100%, or (\$2,436) from the FY25 amended budget and -100% or (\$272,437) lower from the FY25 end of year projections.

- Other revenues have decreased from last fiscal year primarily because revenues from **cancelled checks** or **other non-revenue receipts** are not budgeted in the coming fiscal year, but rather are appropriated as received, due to their irregular nature. Additionally, FY25 includes a transfer into the General Fund of \$270,000 from the **Reassessment Fund** to cover those expenses expected in FY25 & FY26.

FY26 Year Ending Balance (Compared to FY25 Amended Budget and End of Year Projections):

Overall, to begin FY26, Year Ending Balance revenues are shown to be lower by -4.53%, or (\$183,772) from the FY25 amended and projected budgets. The Year Ending Balance fluctuates during the fiscal year as funds received from a previous fiscal year are utilized within the current year budget.

- **The FY26 Year Ending Balance of \$3,872,300** includes \$600,000 in General Fund Balance and FY25 Carryover funds of \$3,272,300 (FY25 Projected Revenues of \$51,948,429 > FY25 Projected Expenditures of \$48,676,129) consisting of:

\$2,200,213 in FY25 projected net expenditure savings include:

- Departmental Operations: -\$553,728
- Non-Departmental Operations: -\$237,400
- Unspent Capital Outlay Funds: -\$359,030
- Unused Recurring and Non-Recurring Contingency Funds: -\$1,050,055

1,072,088 in FY25 projected net increases in categorical revenue anticipated include:

- Local: \$723,649 (Public Service, Sales Tax, Recordation, Permit Fees, Fines & Forfeitures, Expenditure Refunds, Misc., and negative Interest Earnings)
- State: \$78,360 (State Shared Expenses & Grants)
- Federal: \$78 (Misc. Grants)
- Other: \$270,001 (Insurance recoveries, cancelled checks, Reassessment Fund Transfer)

FY26 Year Ending Balance Utilized on the Expenditure Side of the Budget: \$3,872,300

FY26 Year Ending Balance of \$3,872,300 is used to fund the following expenditures:

\$2,125,109	Capital Outlay
\$341,303	NR Contingency
\$699,406	*Misc. Carry forward & NR Costs
<u>\$106,482</u>	FT 1.5% and PT \$200 Bonus
\$3,272,300	Total Use of Carryover
<hr/>	
\$600,000	4 School Buses Requested by Schools
<u>\$3,872,300</u>	Total YE Balance (Revenues)

*Miscellaneous Carry forward & Non-Recurring Costs of \$699,406 Include:

\$100,000 unused ARPA -Local Assistance and Tribal Consistency Fund (LATCF) Funds

\$47,699 unused balance of Direct Opioid Settlement Funds

\$112,000 unused Solar Siting Agreement funds

\$128,138 unused ARPA Balance after NCHS Roof Funding Transfer to School Division

\$70,321 unused balance of Forest Sustainability Funds

\$17,000 unused balance of VA Outdoors Foundation (VOF) Public Access Grant (boat landing)

\$212,248 Lovington TAP Grant Local Match

\$12,000 unspent FY25 Circuit Court A/V Replacement

Note: LATCF Funds of \$100,000, \$112,000 of Solar Siting Funds, and ARPA Funds of \$128,138 have no spending restrictions – LATCF and ARPA funds are both “revenue replacement” funds.

FY26 General Fund Expenditures

The introduced budget for FY26 is \$51,088,536, an increase of \$212,194 or 0.42% more than the FY25 amended budget. Revenues projected for FY26 are estimated at an equivalent increase from FY25 balancing the budget.

Employee Salaries and Benefits:

- New Part-Time Position proposed and not currently funded:
 - 1 Part-Time Shelter Attendant for Animal Control; wages and FICA at \$31,348
- 3% COLA increase to salary and benefits for FT and PT employees at \$247,948 (3% Comp Board salary increase is included in current biennial budget effective July 1, 2025)
- Additional 6% increase to salary and benefits for all FT dispatch employees at \$41,453 (included in current biennial budget for Sheriff's dispatch positions effective July 1, 2025) making the total salary and benefit adjustment (including 3% above) \$289,401

- One-Time 1.5% bonus for all FT employees plus \$200 bonus for PT employees at \$106,842 total (1.5% bonus for State-Supported Local Employees is pending approval by the Governor on March 24, 2025)
- 0% Health Insurance increase
- Overall VRS employer contribution rate and short-term disability rates are remaining the same (VRS rate of 10.77% and short-term disability rate of 0.74%)
- \$15,669 earmarked for estimated increase in Worker's Comp Premium (TBD)

Other Expenditures:

- Incremental increases in utilities, fuel, mileage, postage, telecommunications, maintenance service contracts, and repairs and maintenance, and equipment
- Year #3 of Adult Recovery Court expenditures covered through four-year federal Department of Justice (DOJ) grant at the direction of the Commonwealth Attorney's Office; third year funding FY26 is \$192,000
- Regional Jail operational increase of \$120,508. This includes \$58,752 in interest-only Debt Service for the Grant Anticipation Note issued to cover Architectural and Engineering services and permanent financing interest related to the renovation project. The County's 5-year average census increased from 15.87% in FY25 to 16.32% of the total. The 5-year average census determines the percentage share for each member jurisdiction.

- Paid EMS increase of \$118,297; this includes a 5% general labor cost increase of \$56,041 to salaries and wages, a 26% increase of \$56,313 to benefits, and an \$8,000 increase for repair and maintenance costs of older transport units
- Capital Outlay of \$2,125,109 covered by Carryover Funds from Year End Balance (FY25 Revenues > FY25 Expenditures) includes \$379,000 for Emergency Services Vehicles, \$260,484 for four (4) Law Enforcement vehicles, \$40,000 and \$51,000 for Motor Pool Vehicle and Animal Control Truck, \$156,729 for Animal Shelter Repairs/Upgrades (drain, kennels, and floor), \$86,000 for Asphalt Repair at the Courthouse and Collection Sites, \$162,000 for Full Telephone System Upgrade, \$75,000 for Fire and Rescue Pager Replacement, \$60,000 for CAD & RMS Server Replacement, \$234,592 to replace Transfer Station tipping floor, and \$40,000 for Short Term Rental Software System

- Level funding of most Agency requests in FY26; exceptions being JMRL (Regional Library) increase of \$30,949, Nelson EMS Council increase of \$55,952, Health Department increase of \$17,882, and MACAA (Monticello Area Community Action Agency) increase of \$19,000
- Level Transfer to Debt Service of \$3,325,284 as prescribed by our Debt Capacity Strategy
- Level funding of School Nurses as requested by the School Division
- Increase funding in operational budget for School Division of \$1,014,298 over the FY25 amount, totaling \$20,004,135 for FY26 as requested by the School Division
- County's ARPA carry-over funds of \$128,138, the balance of funds not required for NCHS roof project

Contingencies:

- Recurring Contingency of \$0
- Non-recurring Contingency of \$341,303
- Total all Contingency funds for FY26 = \$341,303

***Fiscal Year 2025-2026 Budget Calendar**

	 Indicates Regular Board Meeting  Indicates Budget Work Session	 Indicates Related to Taxes  Indicates Related to Budget Public Hearing	
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Review CIP and Agency Requests at Regular Meeting:	February 11, 2025
Introduce General Fund Budget at Budget Work Session:	March 18, 2025
Anticipated Receipt of NCSB Budget Request:	March 17, 2025
Joint Meeting w/NCSB on Budget:	March 20, 2025 (6pm)
Scheduled Budget Work Sessions:	Tuesday, March 18, 2025 (10 am – 4pm) Tuesday, March 25, 2025 (10 am – 4pm) Tuesday, April 1, 2025 (10 am – 12 pm)
Decide if Changes to RE & PPTX Rates Are Proposed Authorize Public Hearing on any Proposed Increases For April 10th (Per §58.1-3007 7 Day Notice)	March 25, 2025 (Deadline is March 26, 2025)
Board of Supervisors Regular Meeting: Authorize Budget Public Hearing for May 13th Set RE & PPTX Rates and PPTRA% Distribution (Per §58.1-3001) If No Increase	Thursday, April 8, 2025
Additional Budget Work Session (if Needed): Public Hearing on Increase in Tax Rates if Needed Set RE & PPTX Rates and PPTRA% Distribution (Per §58.1-3001) 8 Days' Notice from April 3rd Notice Publication	Thursday, April 10, 2025 (3pm – 5pm)
Budget Public Hearing Ad Sent to Paper for May 13th:	Thursday, April 17, 2025
Budget Public Hearing Advertised for May 13th:	Notice Published Thursday, April 24, 2025 and May 1, 2025 (Must be at least 7 days prior to public hearing per §15.2-2506 – 12 days' notice)
Tax Rates and PPTRA% Given to COR:	By Friday, April 11, 2025
Board of Supervisors Regular Meeting: FY26 Budget Public Hearing (12 Days' Notice)	Tuesday, May 13, 2025 (Must be at least 7 days after the public hearing notice per §15.2-2506)
Tax Bills Sent Out by TR:	By Week of May 12, 2025
Board of Supervisors Regular Meeting: FY26 Budget Adoption & Appropriation	Tuesday, June 10, 2024 (Must be at least 7 days after public hearing per §15.2-2506)

**Calendar may be adjusted based on the rate of progress of the Board's work on the budget*

FY26 Historical Budgetary Practices & Introduced Budget Narrative:

The FY26 Introduced budget is based upon the historical premise that annual expenditures will be funded by revenues generated from general property tax rates set every four years in conjunction with the County's 4-year re-assessment cycle. The County's tax structure continues to prioritize agricultural land, businesses, the elderly and disabled, and veterans. This budget also maintains the practice of utilizing previous fiscal year "Carry Over" (which is generated when anticipated end of year revenues exceed anticipated end of year expenditures) to fund non-recurring costs within the subsequent fiscal year.

Overall, the budget maintains current levels of service while absorbing inflationary increases in all facets of operations. Funding priorities include: Completion of the 2026 local reassessment of real property, completion of the Zoning Ordinance update, completion of an Economic Development Strategic Plan (EDA), Law Enforcement, ACRJ operations and renovation, Emergency Services both Volunteer and Career agencies, full funding of the School Division's request for operations and buses, departmental fleet vehicle replacement, repairs and maintenance of County facilities and equipment at the end of support/useful life, continued investments in cybersecurity and local election security compliance, investment in human capital through the implementation of State and Local employee compensation increases, continued utilization of grant funds, and software that provides for inventorying and monitoring of short-term rentals; enabling the optimization of lodging tax revenue.

FY26 Revenues – Introduced Budget 3/18/25

- Revenues = Expenditures at **\$51,088,536**
- No changes in tax rates or fees have been incorporated:
 - Real Estate/Mobile Home Tax Rate - \$.65/\$100 value
100% Value of Penny in RE Tax = **\$326,652**
99.9% Value of Penny in RE Tax = **\$326,325**
 - Personal Property Tax Rate - \$2.79/\$100 value
 - Machinery & Tools Tax Rate - \$1.25/\$100 value
 - Transient Occupancy Tax – 7% as of July 1, 2024
- High School renovation and DSS building project anticipated bond proceeds will be incorporated into each entity's Capital Fund budget.

FY26 Estimated Revenues by Category as Compared to FY25 Amended Budget through February 2025 and FY25 Budget Projections:

	<u>FY26 Estimated Budget</u>	<u>FY25 Amended Budget</u>	<u>FY25 EOY Projected Budget</u>	<u>\$ Change FY25 Amended Budget</u>	<u>% Change</u>	<u>\$ Change FY25 EOY Projected Budget</u>	<u>% Change</u>
Local	\$ 40,832,717	\$ 39,960,576	\$ 40,684,225	\$ 872,141	2.18%	\$ 148,492	0.36%
State	\$ 5,073,398	\$ 5,338,377	\$ 5,416,737	\$ (264,979)	-4.96%	\$ (343,399)	-6.34%
Federal	\$ 1,310,121	\$ 1,518,880	\$ 1,518,958	\$ (208,759)	-13.74%	\$ (208,837)	-13.75%
Other	\$ 0	\$ 2,436	\$ 272,437	\$ (2,436)	-100.0%	\$ (272,437)	-100.0%
YE Bal.	\$ 3,872,300	\$ 4,056,072	\$ 4,056,072	\$ (183,772)	-4.53%	\$ (183,772)	-4.53%
Total	\$ 51,088,536	\$ 50,876,341	\$ 51,948,429	\$ 212,195	0.42%	\$ (859,893)	-1.66%

FY26 Local Revenue Factors (Compared to FY25 Amended and End of Year Projections):

Overall, local revenues are expected to increase 2.18% or \$872,141 from the FY25 amended budget and 0.36% or \$148,492 from the FY25 end of year projections.

- A slight increase of 1.54% or \$321,070 in Real Estate Taxes is expected due to natural growth. **The FY26 value of the penny in Real Estate Tax at 100% collection is \$326,652 (equivalent to \$50,254,154 in Real Estate Value)**
**Note: Given that FY26 Real Estate Tax collections are comprised of the second half of the 2025 tax year collections and the first half of 2026 tax year collections, any value/tax rate adjustments made as a result of the 2026 Reassessment (effective January 1, 2026), will impact the FY26 anticipated real estate tax collection.*
- Public Service Tax has been budgeted at FY25 levels at \$1,058,861 until SCC data is received.
- An increase of 3.1% or \$187,635 in Personal Property Taxes is expected and is comprised of an anticipated slight decline in 2025 values per JD Power information and an offsetting 2026 increase in values due to anticipated impacts of Federal tariffs. The Commissioner's Office

expects to have actual 2025 data available in early April; which could necessitate an adjustment in this estimate.

- Local Sales and Use taxes are expected to increase 6.3% from budgeted or \$138,716 and \$2.62% from FY25 projections or \$59,401. These revenues may fluctuate depending on economic conditions throughout the fiscal year and will be monitored closely.
- An increase in Meals and Lodging Taxes of 14.1% and 0.2% respectively is expected or \$322,965. FY25 Meals tax projections are expected to remain flat in FY26, while FY25 Lodging Tax projections are higher than budgeted, despite the increase in tax rate from 5% to 7% effective July 1, 2024. FY26 estimates are reduced by 5% or (\$136,168) from the FY25 projections to allow for a possible decline in the number of short term rentals or overall bookings. These revenues may also fluctuate depending on economic conditions throughout the fiscal year and will be monitored closely.
 - Meals tax increase = \$3,772
 - Lodging tax increase = \$319,193
- A small increase in Building Permit Fees of 4.6% or \$15,921 is currently expected. This is a conservative estimate in anticipation of economic conditions (level or slightly declining mortgage interest rates, high costs of building materials, and labor) that in conjunction may inhibit new builds. FY25 projections are 24.38% or \$117,660 greater than budgeted due to a couple of high value projects, including NCHS renovation permitting. These projections currently do not include any permitting activity that may occur from the Renaissance Ridge development should that proceed to construction in FY26.
- A significant increase of 51.5% or \$114,287 in Court Fines and a 54.0% or \$27,000 increase in Court Fees is estimated due to an increase in overall traffic enforcement by the Sheriff's Department and a position dedicated to speed enforcement. This increase is about 25% or \$64,278 more than the FY25 estimated amount.
- A significant decrease in Interest Earnings of -18.3% or (\$245,860) is expected in comparing FY26 to the amended budget of FY25. This is only a slight change of -1.66% or (\$18,596) from the end of year projection for FY25, which is less than budgeted and is likely due to the utilization of approximately \$2.7 Million in ARPA funds held in the General Fund and transferred to the School Division for expenditure on the roof replacement project during FY24. Interest rates are expected to maintain current levels or drop slightly over the next year, and there are no anticipated significant impacts to General Fund balance during the upcoming fiscal year. These revenues may also fluctuate depending on economic conditions throughout the fiscal year and will be closely monitored.
- An increase of 8.1% or \$63,000 in EMS Revenue Recovery fees is anticipated; this is a 5.24% or \$42,000 increase from FY25 projections and is a result of an increase in the ambulance transport billing rate effective in January 2025.
- Other miscellaneous/irregular revenues:
 - (\$120,594) in funds received as overpayment to the Health Department included in expenditure refunds.
 - (\$93,000) in VA Tourism Corporation grant funds.
 - \$109,832 in anticipated Colleen Water/Sewer Connection fees related to a new service connection to occur in FY26 as part of the NCHS renovation project.

- \$11,503 in receipts related to the Sheriff's Department MOU with UVA for working Special Events. Employees are paid overtime for this through County payroll and UVA reimburses the County based on an agreed upon hourly rate.

FY26 State Revenue Factors (Compared to FY25 Amended Budget and End of Year Projections):

Overall, to begin FY26, State revenues are shown to be lower by -4.96%, or (\$264,979) from the FY25 amended budget and to be lower by -6.34% or (\$343,339) from the FY25 end of year projections. This is typical as many state grants that are received in one fiscal year are not received in the following fiscal year or are not budgeted until they are awarded or received during the fiscal year.

- The General Assembly's recommended budget includes a 3% salary increase and 1.5% bonus for State supported local offices effective July 1, 2025, which means an approximate 4.5% increase in salary and benefits reimbursements from the State Compensation Board for their proportionate share of covered positions. Additionally, the GA's recommended budget includes an additional 6% salary increase for State Compensation Board supported Public Safety Communications Operators (Dispatchers) and is included in the revenue estimated to come from the State.
- A 0% increase in State reimbursements for level budgeted expenditures related to the Children's Services Act (CSA) is expected. The State share of these expenditures is 68.68% and local share is 31.32%.
- An increase of 1.6% or \$10,979 is anticipated in reimbursement for Department of Social Services costs as provided by DSS; the non-local portion of their budget is funded by 40% State funds. The General Assembly's recommended budget contains a 3% salary increase for State supported local offices; the State reimbursement for this salary increase is TBD and will offset the associated increase in expenditures.
- Other Categorical Aid from the State includes grants received during the year which fluctuates between fiscal years. These include Fire Funds, Four-for-Life funds, State appropriated project funds, Tourism and Economic Development grants, Library of Virginia grants, and other Sheriff's Department grants; which at the beginning of the new fiscal year show a decrease of -77.61% or (\$457,212). These grants are appropriated within the budget when awarded or received.

FY26 Federal Revenue Factors (Compared to FY25 Amended Budget and End of Year Projections):

Overall, to begin FY26, Federal revenues are shown to be lower by -13.74%, or (\$208,759) from the FY25 amended budget and similarly lower from the FY25 end of year projections. This is typical as many federal grants that are received in one fiscal year are not received in the following fiscal year or are not budgeted until they are awarded or received during the fiscal year.

- A 1.57% or \$16,788 increase is anticipated in reimbursement for Department of Social Services costs due to slightly higher overall expenditures. The non-local portion of their budget is funded by 60% Federal funds.

- Otherwise, Federal grants related to the Department of Justice Adult Recovery Court grant and Victim Witness grant funds remain the same as FY25. Net reductions in Federal Revenue are attributed to other grant reductions shown between FY25 and FY26

FY26 Other Revenue Factors (Compared to FY25 Amended Budget and End of Year Projections):

Overall, to begin FY26, Other Revenues are shown to be lower by -100%, or (\$2,436) from the FY25 amended budget and -100% or (\$272,437) lower from the FY25 end of year projections.

- Other revenues have decreased from last fiscal year primarily because revenues from cancelled checks or other non-revenue receipts are not budgeted in the coming fiscal year, but rather are appropriated as received, due to their irregular nature. Additionally, FY25 includes a transfer into the General Fund of \$270,000 from the Reassessment Fund to cover those expenses expected in FY25 & FY26.

FY26 Year Ending Balance (Compared to FY25 Amended Budget and End of Year Projections):

Overall, to begin FY26, Year Ending Balance revenues of \$3,872,300 are shown to be lower by -4.53%, or (\$183,772) from the FY25 amended and projected budgets. The Year Ending Balance fluctuates during the fiscal year as funds received from a previous fiscal year are utilized within the current year budget.

- The FY26 Year Ending Balance includes \$600,000 of General Fund Balance and FY25 Carryover funds of \$3,272,300 (FY25 Projected Revenues of \$51,948,429 > FY25 Projected Expenditures of \$48,676,129) consisting of:
 - \$2,200,213 in FY25 projected net expenditure savings include:
 - Departmental Operations: -\$553,728
 - Non-Departmental Operations: -\$237,400
 - Unspent Capital Outlay Funds: -\$359,030
 - Unused Recurring and Non-Recurring Contingency Funds: -\$1,050,055
 - 1,072,088 in FY25 projected net increases in categorical revenue anticipated include:
 - Local: \$723,649 (Public Service, Sales Tax, Recordation, Permit Fees, Fines & Forfeitures, Expenditure Refunds, Misc., and negative Interest Earnings)
 - State: \$78,360 (State Shared Expenses & Grants)
 - Federal: \$78 (Misc. Grants)
 - Other: \$270,001 (Insurance recoveries, cancelled checks, Reassessment Fund Transfer)

FY26 Year Ending Balance Utilized on the Expenditure Side of the Budget: \$3,872,300

\$2,125,109	Capital Outlay
\$341,303	NR Contingency
\$699,406	*Miscellaneous Carry forward & Non-Recurring Costs
<u>\$106,482</u>	FT 1.5% and PT \$200 Bonus
\$3,272,300	Total Use of Carryover
\$600,000	4 School Buses
<u>\$3,872,300</u>	Total YE Balance (Revenues)

***Miscellaneous Carry forward & Non-Recurring Costs Include:**

- \$100,000 unused ARPA -Local Assistance and Tribal Consistency Fund (LATCF) Funds
- \$47,699 unused balance of Direct Opioid Settlement Funds
- \$112,000 unused Solar Siting Agreement funds
- \$128,138 unused ARPA Balance after NCHS Roof Funding Transfer to School Division
- \$70,321 unused balance of Forest Sustainability Funds
- \$17,000 unused balance of Virginia Outdoors Foundation (VOF) Public Access Grant (boat landing)
- \$212,248 Lovington TAP Grant Local Match
- \$12,000 unspent FY25 Circuit Court A/V Replacement

Note: LATCF Funds of \$100,000, \$112,000 of Solar Siting Funds, and ARPA Funds of \$128,138 have no spending restrictions – LATCF and ARPA funds are both “revenue replacement” funds.

FY26 Expenditures – Introduced Budget 3/18/2025

Summary:

The introduced budget for FY26 is \$51,088,536, an increase of \$212,194 or 0.42% more than the FY25 amended budget. Revenues projected for FY26 are estimated at an equivalent increase from FY25 balancing the budget.

Employee Salaries and Benefits:

- New Part-Time Position proposed and not currently funded:
 - 1 Part-Time Shelter Attendant for Animal Control; wages and FICA at \$31,348
- 3% COLA increase to salary and benefits for FT and PT employees at \$247,948 (3% Compensation Board salary increase is included in the current biennial budget effective July 1, 2025)
- Additional 6% increase to salary and benefits for all FT dispatch employees at \$41,453 (included in the current biennial budget for Sheriff's dispatch positions effective July 1, 2025) making the total salary and benefit adjustment (including the 3% above) \$289,401
- One-Time 1.5% bonus for all FT employees plus \$200 bonus for PT employees at \$106,842 total (1.5% bonus for State-Supported Local Employees is pending approval by the Governor on March 24, 2025)
- 0% Health Insurance increase
- Overall VRS employer contribution rate and short-term disability rates are remaining the same (VRS rate of 10.77% and short-term disability rate of 0.74%)
- \$15,669 earmarked for estimated increase in Worker's Comp Premium (TBD)

Other Expenditures:

- Incremental increases in utilities, fuel, mileage, postage, telecommunications, maintenance service contracts, repairs and maintenance, and equipment
- Year #3 of Adult Recovery Court expenditures covered through four-year federal Department of Justice (DOJ) grant at the direction of the Commonwealth Attorney's Office; third year funding FY26 is \$192,000
- Regional Jail operational increase of \$120,508. This includes \$58,752 in interest-only Debt Service for the Grant Anticipation Note issued to cover Architectural and Engineering services and permanent financing interest related to the renovation project. The County's 5-year average census increased from 15.87% in FY25 to 16.32% of the total. The 5-year average census determines the percentage share for each member jurisdiction.

- Paid EMS increase of \$118,297; this includes a 5% general labor cost increase of \$56,041 to salaries and wages, a 26% increase of \$56,313 to benefits, and an \$8,000 increase for repair and maintenance costs of older transport units.
- Capital Outlay of \$2,125,109 covered by Carryover Funds from Year End Balance (FY25 Revenues > FY25 Expenditures) includes \$379,000 for Emergency Services Vehicles, \$260,484 for four (4) Law Enforcement vehicles, \$40,000 and \$51,000 for Motor Pool Vehicle and Animal Control Truck, \$156,729 for Animal Shelter Repairs/Upgrades (drain, kennels, and floor), \$86,000 for Asphalt Repair at the Courthouse and Collection Sites, \$162,000 for Full Telephone System Upgrade, \$75,000 for Fire and Rescue Pager Replacement, \$60,000 for CAD & RMS Server Replacement, \$234,592 to replace Transfer Station tipping floor, and \$40,000 for Short Term Rental Software System.
- Level funding of most Agency requests in FY26; exceptions being JMRL (Regional Library) increase of \$30,949, Nelson EMS Council increase of \$55,952, Health Department increase of \$17,882, and MACAA (Monticello Area Community Action Agency) increase of \$19,000
- Level Transfer to Debt Service of \$3,325,284 as prescribed by our Debt Capacity Strategy
- Level funding of School Nurses as requested by the School Division
- Increase funding in operational budget for School Division of \$1,014,298 over the FY25 amount, totaling \$20,004,135 for FY26 as requested by the School Division
- County's ARPA carry-over funds of \$128,138, the balance of funds not required for NCHS roof project

Contingencies:

- Recurring Contingency of \$0
- Non-recurring Contingency of \$341,303
- Total all Contingency funds for FY26 = \$341,303

FY25 INTRODUCED GENERAL FUND REVENUE SYNOPSIS 3-18-25

Revenues	FY24-25 Amended Budget	FY25-26 Proposed Budget	Increase/Decrease	% Change
	As of February 2025	As of February 2025		
Real Estate Taxes	\$20,890,068.00	\$21,211,138.00	\$321,070.00	1.54%
Public Service Tax	\$1,008,000.00	\$1,058,861.00	\$50,861.00	5.05%
Personal Property Taxes	\$6,013,768.00	\$6,201,403.00	\$187,635.00	3.12%
Machinery and Tools Tax	\$75,000.00	\$75,000.00	\$0.00	0.00%
Late Tax Penalty	\$255,613.00	\$225,910.00	-\$29,703.00	-11.62%
Late Tax Interest	\$162,800.00	\$162,000.00	-\$800.00	-0.49%
Local Sales & Use Taxes	\$2,190,076.00	\$2,328,792.00	\$138,716.00	6.33%
Utility Taxes	\$537,266.00	\$556,378.00	\$19,112.00	3.56%
Business Licenses	\$48,510.00	\$54,000.00	\$5,490.00	11.32%
Utility Franchise Tax	\$80,000.00	\$80,000.00	\$0.00	0.00%
Motor Vehicle Licenses	\$740,090.00	\$740,090.00	\$0.00	0.00%
Bank Franchise Tax	\$109,728.00	\$109,728.00	\$0.00	0.00%
Recordation Taxes	\$350,000.00	\$365,000.00	\$15,000.00	4.29%
Transient Lodging Tax	\$2,268,000.00	\$2,587,193.00	\$319,193.00	14.07%
Meals Tax	\$1,589,026.00	\$1,592,798.00	\$3,772.00	0.24%
Dog Licenses	\$13,200.00	\$13,200.00	\$0.00	0.00%
Permit Fees	\$419,579.00	\$430,600.00	\$11,021.00	2.63%
Court Fines & Forfeitures	\$282,863.00	\$424,150.00	\$141,287.00	49.95%
Interest on Investments	\$1,345,860.00	\$1,100,000.00	-\$245,860.00	-18.27%
Rental Income & Sale of Property	\$4,150.00	\$4,150.00	\$0.00	0.00%
Court Costs	\$26,030.00	\$26,030.00	\$0.00	0.00%
Commonwealth Attorney Fees	\$2,200.00	\$2,200.00	\$0.00	0.00%
Landfill Fees	\$222,000.00	\$222,000.00	\$0.00	0.00%
Recreation Fees	\$42,000.00	\$56,244.00	\$14,244.00	33.91%
Sale of Literature	\$202.00	\$101.00	-\$101.00	-50.00%
Expenditure Refunds	\$133,194.00	\$12,600.00	-\$120,594.00	-90.54%
Miscellaneous	\$210,656.00	\$65,896.00	\$65,896.00	-68.72%
Recovered Costs	\$940,697.00	\$1,127,255.00	\$186,558.00	19.83%
Total Local Sources Budget	\$39,960,576.00	\$40,832,717.00	\$872,141.00	2.18%
Non-Categorical State Aid	\$480,875.00	\$493,400.00	\$12,525.00	2.60%
Shared Expenses State Comp. Board	\$2,201,663.00	\$2,370,392.00	\$168,729.00	7.66%
Public Assistance & CSA	\$2,066,746.00	\$2,077,725.00	\$10,979.00	0.53%
Other Categorical Aid	\$589,093.00	\$131,881.00	-\$457,212.00	-77.61%
Total Commonwealth Budget	\$5,338,377.00	\$5,073,398.00	-\$264,979.00	-4.96%
Payment In lieu of Taxes	\$62,150.00	\$0.00	-\$62,150.00	-100.00%
Categorical Aid Federal	\$1,456,730.00	\$1,310,121.00	-\$146,609.00	-10.06%
Total Federal Budget	\$1,518,880.00	\$1,310,121.00	-\$208,759.00	-13.74%
Non-Revenue Receipts	\$2,436.00	\$0.00	-\$2,436.00	0.00%
Bond Proceeds	\$0.00	\$0.00	\$0.00	0.00%
Transfers From Other Funds	\$0.00	\$0.00	\$0.00	0.00%
Total Other Financing Sources Budget	\$2,436.00	\$0.00	-\$2,436.00	-100.00%
Prior Year Balances Budget	\$4,056,072.00	\$3,872,300.00	-\$183,772.00	-4.53%
TOTAL REVENUE BUDGET	\$50,876,342.00	\$51,088,536.00	\$212,194.00	0.42%

FY26 INTRODUCED GENERAL FUND EXPENDITURE SYNOPSIS 3-18-25

<u>Expenditure by Dept.</u>	<u>FY24-25</u> <u>Amended Budget</u> <u>As of February 2025</u>	<u>FY25-26</u> <u>Proposed Budget</u> <u>As of February 2025</u>	<u>Increase/Decrease</u>	<u>% Change</u>
Board of Supervisors	\$183,727.00	\$195,300.00	\$11,573.00	6.30%
County Administrator	\$395,725.00	\$393,426.00	-\$2,299.00	-0.58%
County Attorney	\$100,000.00	\$100,000.00	\$0.00	0.00%
Commissioner Of The Revenue	\$340,131.00	\$343,181.00	\$3,050.00	0.90%
Reassessment	\$138,000.00	\$161,373.00	\$23,373.00	16.94%
Board of Equalization	\$0.00	\$3,768.00	\$3,768.00	100.00%
Treasurer	\$426,179.00	\$409,642.00	-\$16,537.00	-3.88%
Finance & Accounting	\$474,085.00	\$410,810.00	-\$63,275.00	-13.35%
Technology	\$375,486.00	\$442,244.00	\$66,758.00	17.78%
Land Use Panel	\$1,077.00	\$5,600.00	\$4,523.00	419.96%
Board of Elections	\$79,442.00	\$72,745.00	-\$6,697.00	-8.43%
Registrar	\$306,028.00	\$304,237.00	-\$1,791.00	-0.59%
Circuit Court	\$96,098.00	\$104,248.00	\$8,150.00	8.48%
General District Court	\$6,809.00	\$6,829.00	\$20.00	0.29%
Magistrate	\$175.00	\$175.00	\$0.00	0.00%
Nelson Court Services VJCCA	\$83,961.00	\$65,566.00	-\$18,395.00	-21.91%
J & D District Court	\$4,793.00	\$6,824.00	\$2,031.00	42.37%
Clerk of Circuit Court	\$485,689.00	\$475,907.00	-\$9,782.00	-2.01%
Adult Recovery Court	\$171,794.00	\$192,000.00	\$20,206.00	11.76%
Commonwealth Attorney	\$744,416.00	\$710,339.00	-\$34,077.00	-4.58%
Sheriff	\$3,165,102.00	\$3,009,060.00	-\$156,042.00	-4.93%
Emergency Services	\$778,053.00	\$770,094.00	-\$7,959.00	-1.02%
Emergency Services Council	\$722,153.00	\$679,603.00	-\$42,550.00	-5.89%
E-911 Program	\$707,889.00	\$728,035.00	\$20,146.00	2.85%
Forest Fire Service	\$20,986.00	\$20,986.00	\$0.00	0.00%
Paid EMS	\$1,618,223.00	\$1,736,520.00	\$118,297.00	7.31%
Regional Jail	\$1,591,980.00	\$1,712,488.00	\$120,508.00	7.57%
Building Inspector	\$411,499.00	\$434,052.00	\$22,553.00	5.48%
Animal Control	\$379,377.00	\$373,537.00	-\$5,840.00	-1.54%
Medical Examiner	\$160.00	\$160.00	\$0.00	0.00%
Waste Management	\$1,541,632.00	\$1,505,795.00	-\$35,837.00	-2.32%
Buildings and Grounds	\$963,959.00	\$1,023,508.00	\$59,549.00	6.18%
Motor Pool	\$247,000.00	\$257,000.00	\$10,000.00	4.05%
Local Health Department	\$357,637.00	\$375,519.00	\$17,882.00	5.00%
Mental Health - Region Ten	\$150,000.00	\$150,000.00	\$0.00	0.00%
At Risk Youths & Families (CSA)	\$2,032,511.00	\$2,038,304.00	\$5,793.00	0.29%
PVCC	\$2,117.00	\$2,124.00	\$7.00	0.33%
Parks and Recreation	\$472,604.00	\$439,717.00	-\$32,887.00	-6.96%
Planning	\$241,727.00	\$241,841.00	\$114.00	0.05%
Tourism & Economic Development	\$606,506.00	\$536,992.00	-\$69,514.00	-11.46%
Economic Development	\$27,257.00	\$0.00	-\$27,257.00	0.00%
Soil & Water Conservation Board	\$35,089.00	\$36,142.00	\$1,053.00	3.00%
Litter Control	\$11,490.00	\$0.00	-\$11,490.00	-100.00%
VPI & SU Extension Service	\$57,216.00	\$63,844.00	\$6,628.00	11.58%
Worker's Compensation Premium Increase	\$0.00	\$15,669.00	\$15,669.00	100.00%
Employee Salary Adjustment & Benefits	\$23,888.00	\$396,243.00	\$372,355.00	1558.75%
ARPA Revenue Replacement Balance	\$128,138.00	\$128,138.00	\$0.00	0.00%
Non-Departmental	\$1,254,620.00	\$1,304,950.00	\$50,330.00	4.01%
Capital Outlay	\$2,399,934.00	\$2,125,109.00	-\$274,825.00	-11.45%
General Fund Refunds	\$32,000.00	\$32,000.00	\$0.00	0.00%
Transfers to Other Funds	\$25,431,925.00	\$26,205,589.00	\$773,664.00	3.04%
Contingency from recurring revenue	\$587,438.00	\$0.00	-\$587,438.00	100.00%
Contingency from non-recurring revenue	\$462,617.00	\$341,303.00	-\$121,314.00	100.00%
TOTAL EXPENDITURE BUDGET	\$50,876,342.00	\$51,088,536.00	\$212,194.00	0.42%

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Account:	Amended Budget & FY25 Projected as of 2/28/25	FY25 Amended Budget	FY25 EOY Projected	FY26 Estimated	FY26 Difference Budget	% Chg	FY26 Difference Projected	% Chg
01101	Real Estate Tax	\$20,890,068	\$20,890,068	\$21,211,138	\$321,070	1.54%	\$321,070	1.54%
01102	Public Service Tax	\$1,008,000	\$1,058,861	\$1,058,861	\$50,861	5.0%	\$0	0.00%
01103	Personal Property Tax & Mobile Home Tax	\$6,013,768	\$6,013,768	\$6,201,403	\$187,635	3.1%	\$187,635	3.12%
01104	Machinery & Tools Tax	\$75,000	\$75,000	\$75,000	\$0	0.0%	\$0	0.00%
01106	Late Tax Penalty - 10%	\$255,613	\$217,820	\$225,910	(\$29,703)	-11.6%	\$8,090	3.71%
01107	Late Tax Interest - 10%	\$162,800	\$162,800	\$162,000	(\$800)	-0.5%	(\$800)	-0.49%
01201	Local Sales & Use Tax	\$2,190,076	\$2,269,391	\$2,328,792	\$138,716	6.3%	\$59,401	2.62%
01202	Electric Consumer Utility Tax	\$537,266	\$529,884	\$556,378	\$19,112	3.6%	\$26,494	5.00%
01203	Business Licenses	\$48,510	\$54,000	\$54,000	\$5,490	11.3%	\$0	0.00%
01204.0025	Electric Consumption Tax	\$65,000	\$65,000	\$65,000	\$0	0.0%	\$0	0.00%
01204.0030	Telecommunication Gross Receipts Tax	\$15,000	\$15,000	\$15,000	\$0	0.0%	\$0	0.00%
01205	Motor Vehicle License	\$740,090	\$740,090	\$740,090	\$0	0.0%	\$0	0.00%
01206	Bank Franchise Tax	\$109,728	\$109,728	\$109,728	\$0	0.0%	\$0	0.00%
01207	Recordation Tax	\$350,000	\$362,297	\$365,000	\$15,000	4.3%	\$2,703	0.75%
01208.0001	Transient Lodging Tax	\$2,268,000	\$2,723,361	\$2,587,193	\$319,193	14.1%	(\$136,168)	-5.00%
01208.0002	Meals Tax	\$1,589,026	\$1,592,798	\$1,592,798	\$3,772	0.2%	\$0	0.00%
01301	Dog Licenses	\$13,200	\$13,200	\$13,200	\$0	0.0%	\$0	0.00%
01303.0001	Dog Pound Fees	\$3,300	\$3,300	\$3,300	\$0	0.0%	\$0	0.00%
01303.0004	Land Use Application Fees	\$12,500	\$12,500	\$12,500	\$0	0.0%	\$0	0.00%
01303.0006	Transfer Fees	\$1,200	\$1,200	\$1,200	\$0	0.0%	\$0	0.00%
01303.0007	Subdivision Fees	\$11,000	\$11,000	\$11,000	\$0	0.0%	\$0	0.00%
01303.0008	Building Permits	\$349,079	\$482,660	\$365,000	\$15,921	4.6%	(\$117,660)	-24.38%
01303.0009	Building Inspection Fees & Fines	\$16,000	\$16,000	\$16,000	\$0	0.0%	\$0	0.00%
01303.0010	Zoning Permits and Fees	\$11,500	\$11,500	\$11,500	\$0	0.0%	\$0	0.00%
01303.0011	Well/Septic Fees	\$7,000	\$0	\$0	(\$7,000)	-100.0%	\$0	0.00%
01303.0013	Land Disturbing Permits	\$7,500	\$15,720	\$10,000	\$2,500	33.3%	(\$5,720)	-36.39%
01303.0015	Levy Fees	\$0	\$5,031	\$0	\$0	100.0%	(\$5,031)	-100.00%
01303.0019	Tourism Sales	\$500	\$100	\$100	(\$400)	-80.0%	\$0	0.00%
01401.0001	Court Fines	\$221,713	\$273,293	\$336,000	\$114,287	51.5%	\$62,707	22.94%
01401.0234	Jail Admission Fees	\$1,750	\$1,750	\$1,750	\$0	0.0%	\$0	0.00%
01401.0244	Courthouse Security Fees	\$50,000	\$75,429	\$77,000	\$27,000	54.0%	\$1,571	2.08%
01401.0250	Courthouse Construction Fees (new)	\$9,400	\$9,400	\$9,400	\$0	0.0%	\$0	0.00%

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Account:	Amended Budget & FY25 Projected as of 2/28/25	FY25 Amended Budget	FY25 EOY Projected	FY26 Estimated	FY26 Difference Budget	% Chg	FY26 Difference Projected	% Chg
01501.0001	Interest on Investments	\$1,345,860	\$1,118,596	\$1,100,000	(\$245,860)	-18.3%	(\$18,596)	-1.66%
01502.0001	Rental of General Property	\$0	\$0	\$0	\$0	0.0%	\$0	0.00%
01502.0002	Lease/Rent Devils Knob Tower	\$4,150	\$4,150	\$4,150	\$0	0.0%	\$0	0.00%
01502.0007	Sale of Salvage & Surplus	\$0	\$0	\$0	\$0	0.0%	\$0	0.00%
01502.0008	Sale of General Property	\$0	\$0	\$0	\$0	0.0%	\$0	0.00%
01502.0009	Real Estate Tax Sale Proceeds	\$0	\$23,159	\$0	\$0	100.0%	(\$23,159)	-100.00%
01601.0003	Sheriff's Fees	\$12,500	\$12,500	\$12,500	\$0	0.0%	\$0	0.00%
01601.0004	Law Library Fees	\$2,500	\$2,500	\$2,500	\$0	0.0%	\$0	0.00%
01601.0006	Courthouse Maintenance Fees	\$6,000	\$6,000	\$6,000	\$0	0.0%	\$0	0.00%
01601.0007	Document Reproduction Fees (Circuit)	\$3,500	\$3,500	\$3,500	\$0	0.0%	\$0	0.00%
01601.0008	Excess Clerk Fees paid to State	\$30	\$30	\$30	\$0	0.0%	\$0	0.00%
01601.0009	Court Appointed Attorney Fees	\$1,000	\$1,000	\$1,000	\$0	0.0%	\$0	0.00%
01601.0010	Fingerprint/Report Fees	\$250	\$250	\$250	\$0	0.0%	\$0	0.00%
01601.0011	Cost of Postage Circuit Court	\$250	\$250	\$250	\$0	100.0%	\$0	0.00%
01602.0001	Commonwealth Attorney Fees	\$2,200	\$2,200	\$2,200	\$0	0.0%	\$0	0.00%
01608.0002	Landfill Tipping Fees	\$222,000	\$222,000	\$222,000	\$0	0.0%	\$0	0.00%
01613.0001	Recreation Fees	\$42,000	\$58,359	\$56,244	\$14,244	33.9%	(\$2,115)	-3.62%
01616.0001	Sale of Maps and Literature	\$202	\$197	\$101	(\$101)	-50.0%	(\$96)	-48.73%
01803.0001	Expenditure Refunds	\$7,500	\$12,081	\$7,500	\$0	0.0%	(\$4,581)	-37.92%
01803.0010	VPA/CSA Refunds	\$5,100	\$21,911	\$5,100	\$0	0.0%	(\$16,811)	-76.72%
01803.0020	Overpayment to Health Department Refund	\$120,594	\$120,594	\$0	(\$120,594)	-100.0%	(\$120,594)	-100.00%
01899.0008	Opioid Abatement Settlement Funds	\$23,991	\$23,991	\$19,231	(\$4,760)	0.0%	(\$4,760)	-19.84%
01899.0014	Check Return Fee	\$600	\$805	\$600	\$0	0.0%	(\$205)	-25.47%
01899.0016	Administrative Fee (Delinquent coll)	\$27,500	\$27,500	\$27,500	\$0	0.0%	\$0	0.00%
01899.0018	Duplicate Bill Fee	\$500	\$500	\$500	\$0	0.0%	\$0	0.00%
01899.0020	Cover the Caboose	\$0	\$300	\$0	\$0	0.0%	(\$300)	-100.00%
01899.0030	Va Tourism Corporation Grant	\$93,000	\$93,000	\$0	(\$93,000)	-100.0%	(\$93,000)	-100.00%
01899.0035	Donations Animal Control	\$65	\$180	\$65	\$0	0.0%	(\$115)	-63.89%
01899.0040	Asset Forfeiture Non DCJS Sheriff	\$0	\$0	\$0	\$0	0.0%	\$0	0.00%
01899.0041	Asset Forfeiture Non DCJS CA	\$0	\$0	\$0	\$0	0.0%	\$0	0.00%
01899.0050	Wild Rose Solar Project	\$0	\$112,000	\$0	\$0	0.0%	(\$112,000)	-100.00%
01899.0099	Miscellaneous	\$65,000	\$28,000	\$18,000	(\$47,000)	0.0%	(\$10,000)	-35.71%
01901.0004	Recovered Costs - DSS	\$65,000	\$65,000	\$65,000	\$0	0.0%	\$0	0.00%

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Account:	Amended Budget & FY25 Projected as of 2/28/25	FY25 Amended Budget	FY25 EOY Projected	FY26 Estimated	FY26 Difference Budget	% Chg	FY26 Difference Projected	% Chg
01901.0009	Wintergreen PD CAD Reimbursement	\$0	\$8,323	\$8,323	\$8,323	100.0%	\$0	0.00%
01901.0008	Colleen W/S Connection Fees	\$0	\$0	\$109,832	\$109,832	0.0%	\$109,832	100.00%
01901.0015	DMV Stop Fees	\$36,000	\$36,000	\$36,000	\$0	0.0%	\$0	0.00%
01901.0016	Reimbursement for Foster Care	\$1,600	\$3,875	\$3,500	\$1,900	118.8%	(\$375)	-9.68%
01901.0055	Shared Maintenance (Microwave)	\$8,000	\$0	\$0	(\$8,000)	-100.0%	\$0	0.00%
01901.0056	Devil's Knob Generator (Augusta Co)	\$0	\$0	\$0	\$0	0.0%	\$0	0.00%
01901.0050	Court Ordered Restitution	\$1,500	\$1,505	\$1,500	\$0	-100.0%	(\$5)	-0.33%
01901.0026	EMS Revenue Recovery	\$781,000	\$802,000	\$844,000	\$63,000	8.1%	\$42,000	5.24%
01901.0032	UVA-MOU Special Events	\$23,497	\$35,816	\$35,000	\$11,503	49.0%	(\$816)	-2.28%
01901.0070	BZA Applicant Reimbursements	\$0	\$0	\$0	\$0	0.0%	\$0	0.00%
01901.0065	Recycling	\$18,500	\$18,500	\$18,500	\$0	0.0%	\$0	0.00%
01901.0040	FOIA Fees	\$1,200	\$1,304	\$1,200	\$0	0.0%	(\$104)	-7.98%
01901.0030	Forest Service Cooperative Agreement	\$4,400	\$4,400	\$4,400	\$0	0.0%	\$0	0.00%
	TOTAL LOCAL REVENUE	\$39,960,576	\$40,684,225	\$40,832,717	\$872,141	2.18%	\$148,492	0.36%
	COMPARISON FY25 BUDGETED TO FY25 PROJECTED		\$723,649			1.81%		

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Account:	Amended Budget & FY25 Projected as of 2/28/25	FY25 Amended Budget	FY25 EOY Projected	FY26 Estimated	FY26 Difference Budget	% Chg	FY26 Difference Projected	% Chg
	STATE REVENUE	FY25	FY25	FY26	FY26 Difference	%	FY26 Difference	%
	Non-Categorical State Aid	Budgeted	EOY Projected	Estimated	Budgeted	Chg	Projected	Chg
	Other Non-Categorical State Aid	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
02201.0003	Motor Vehicle Carriers Tax	\$113,525	\$113,525	\$118,000	\$4,475	3.9%	\$4,475	3.9%
02201.0005	Mobile Home Titling Tax	\$37,000	\$42,000	\$45,000	\$8,000	21.6%	\$3,000	7.1%
02201.0007	Communications Sales & Use Tax	\$330,000	\$330,000	\$330,000	\$0	0.0%	\$0	0.0%
02201.0009	Moped/ATV Sales Tax	\$350	\$1,000	\$400	\$50	100.0%	(\$600)	-60.0%
	Subtotal	\$480,875	\$486,525	\$493,400	\$12,525	2.6%	\$6,875	1.4%
	Shared Expenses- State							
02302.0001	Shared Expenses Compensation Board	\$2,112,464	\$2,091,104	\$2,278,517	\$166,053	7.9%	\$187,413	9.0%
02306.0002	Shared Expenses State Board of Elections	\$89,199	\$89,199	\$91,875	\$2,676	3.0%	\$2,676	3.0%
	Subtotal	\$2,201,663	\$2,180,303	\$2,370,392	\$168,729	7.7%	\$190,089	8.7%
	Categorical Aid-State Public Assistance							
02401.0002	Public Assistance & Welfare	\$693,146	\$693,146	\$704,125	\$10,979	1.6%	\$10,979	1.6%
02401.0045	At Risk Youth (CSA)	\$1,373,600	\$1,373,600	\$1,373,600	\$0	0.0%	\$0	0.0%
	Subtotal	\$2,066,746	\$2,066,746	\$2,077,725	\$10,979	0.5%	\$10,979	0.5%
	Other Categorical Aid- State							
02404.0001	Asset Forfeiture Proceeds Sheriff	\$2,416	\$5,000	\$0	(\$2,416)	-100.0%	(\$5,000)	-100.0%
02404.0002	Four for Life	\$18,153	\$18,153	\$0	(\$18,153)	0.0%	(\$18,153)	-100.0%
02404.0003	Reimbursement Electoral Board	\$12,830	\$12,830	\$0	(\$12,830)	0.0%	(\$12,830)	-100.0%
02404.0004	Sheriff Dept. Grants	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
02404.0006	Asset Forfeiture Proceeds CA	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
02404.0007	Litter Control	\$11,490	\$11,490	\$0	(\$11,490)	-100.0%	(\$11,490)	-100.0%
02404.0009	Victim Witness Grant	\$26,967	\$26,967	\$26,967	\$0	0.0%	\$0	0.0%
	STATE REVENUE	FY25	FY25	FY26	FY26 Difference	%	FY26 Difference	%
	Other Categorical Aid- State	Budgeted	EOY Projected	Estimated	Budgeted	Chg	Projected	Chg
02404.0015	Fire Programs	\$75,721	\$75,721	\$0	(\$75,721)	0.0%	(\$75,721)	0.0%
02404.0017	Library of VA Grant	\$15,028	\$15,028	\$0	(\$15,028)	-100.0%	(\$15,028)	-100.0%
02404.0018	Commonwealth Juror Reimbursement	\$8,350	\$16,700	\$12,000	\$3,650	0.0%	(\$4,700)	-28.1%
02404.0020	VJCCCA	\$10,364	\$10,364	\$10,364	\$0	0.0%	\$0	0.0%
02404.0034	DCJS ECO/TDO Reimbursement	\$2,795	\$3,200	\$3,500	\$705	25.2%	\$300	9.4%
02404.0035	DCJS Grant Sheriff Dept.	\$120,261	\$120,261	\$0	(\$120,261)	-100.0%	(\$120,261)	-100.0%

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Account:	Amended Budget & FY25 Projected as of 2/28/25	FY25 Amended Budget	FY25 EOY Projected	FY26 Estimated	FY26 Difference Budget	% Chg	FY26 Difference Projected	% Chg
02404.0036	DMV Animal Friendly License Plates	\$450	\$450	\$450	\$0	0.0%	\$0	0.0%
02404.0042	VDOF Forest Sustainability Fund	\$95,321	\$95,321	\$0	(\$95,321)	100.0%	(\$95,321)	0.0%
02404.0066	Historic District Cost Share (Shipman)	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
02404.0060	Virginia Tourism Corp. Grant	\$40,000	\$58,000	\$0	(\$40,000)	0.0%	(\$58,000)	-100.0%
02404.0061	VTC DMO Stars and Spurs	\$18,000	\$18,000	\$0	(\$18,000)	0.0%	(\$18,000)	-100.0%
02404.0050	Wireless E911 Funds	\$70,000	\$72,090	\$74,000	\$4,000	5.7%	\$1,910	2.6%
02404.0049	VA 911 Services Board PSAP Staffing & Ed Grants	\$5,340	\$5,341	\$0	(\$5,340)	0.0%	(\$5,341)	-100.0%
02404.0046	VA 911 Services Board Grant	\$0	\$0	\$0	\$0	100.0%	\$0	0.0%
02404.0047	PSAP Staffing Grant	\$31,250	\$93,890	\$0	(\$31,250)	100.0%	(\$93,890)	0.0%
02404.0051	Va Commission for the Arts	\$4,500	\$4,500	\$4,500	\$0	0.0%	\$0	0.0%
02404.0055	Spay & Neuter Fund	\$100	\$100	\$100	\$0	0.0%	\$0	0.0%
02404.0065	Governors AFID Grant	\$19,757	\$19,757	\$0	(\$19,757)	-100.0%	(\$19,757)	-100.0%
	Extradition Reimbursement	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
	Subtotal	\$589,093	\$683,163	\$131,881	(\$457,212)	-77.6%	(\$551,282)	-80.7%
	TOTAL STATE REVENUE	\$5,338,377	\$5,416,737	\$5,073,398	(\$264,979)	-4.96%	(\$343,339)	-6.34%
	COMPARISON FY25 TO FY25 PROJECTED BUDGET		\$78,360			1.5%		

Account:	Amended Budget & FY25 Projected as of 2/28/25	FY25 Amended Budget	FY25 EOY Projected	FY26 Estimated	FY26 Difference Budget	% Chg	FY26 Difference Projected	% Chg
	FEDERAL REVENUE	FY25	FY25	FY26	FY26 Difference	%	FY26 Difference	%
	Payments in Lieu of Taxes - Federal	Budgeted	EOY Projected	Estimated	Budgeted	Chg	Projected	Chg
03101.0001	Payment in Lieu of Taxes	\$62,150	\$62,150	\$0	(\$62,150)	-100.0%	(\$62,150)	0.0%
	US Forestry Rents and Royalties	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
	Subtotal	\$62,150	\$62,150	\$0	-\$62,150	-100.0%	(\$62,150)	0.0%
	FEDERAL REVENUE	FY25	FY25	FY26	FY26 Difference	%	FY26 Difference	%
	Categorical Aid Federal	Budgeted	EOY Projected	Estimated	Budgeted	Chg	Projected	Chg
03303.0008	Other Sheriff's Grants	\$41,655	\$38,006	\$0	(\$41,655)	-100.0%	(\$38,006)	-100.00%
03303.0009	Public Assistance & Welfare	\$1,068,209	\$1,068,209	\$1,084,997	\$16,788	1.6%	\$16,788	1.57%
03303.0024	DOJ Drug Court Grant	\$172,000	\$172,000	\$172,000	\$0	0.0%	\$0	0.00%
03303.0025	Sheriff's Department Byrne Justice Grant	\$30,720	\$30,720	\$0	(\$30,720)	0.0%	(\$30,720)	-100.00%
03303.0026	SCAAP (Federal Prisoners)			\$0	\$0	0.0%	\$0	0.00%
03303.0036	Victim Witness Program	\$53,124	\$53,124	\$53,124	\$0	0.0%	\$0	0.00%
	Homeland Security VDEM Grant	\$0	\$0	\$0	\$0	0.0%	\$0	0.00%
	Federal Asset Seizure	\$0	\$0	\$0	\$0	0.0%	\$0	0.00%
03303.0043	Federal ARPA Tourism Recovery Funds	\$38,000	\$38,000	\$0	(\$38,000)	0.0%	(\$38,000)	-100.00%
03303.0045	DSS CARES Act Funds	\$0	\$3,372	\$0	\$0	0.0%	(\$3,372)	-100.00%
03303.0046	Sheriff's Department ARPA Federal	\$43,184	\$43,185	\$0	(\$43,184)	0.0%	(\$43,185)	-100.00%
03303.0107	Federal DEA Task Force	\$9,838	\$10,192	\$0	(\$9,838)	0.0%	(\$10,192)	-100.00%
	Subtotal	\$1,456,730	\$1,456,808	\$1,310,121	(\$146,609)	-10.1%	(\$146,687)	-10.07%
	TOTAL FEDERAL REVENUE	\$1,518,880	\$1,518,958	\$1,310,121	(\$208,759)	-13.74%	(\$208,837)	-13.75%
	COMPARISON FY25 TO FY25 PROJECTED BUDGET		\$78			0.01%	(\$78)	
	TOTAL ALL REVENUE	\$46,817,833	\$47,619,920	\$47,216,236	\$398,403	0.85%	(\$403,684)	-0.85%
		FY25	FY25	FY26	FY26 Difference	%	FY26 Difference	%
	NON-REVENUE RECEIPTS	Budgeted	EOY Projected	Estimated	Budgeted	Chg	Projected	Chg
04101.0001	Insurance Recoveries	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
04101.0005	Cancelled Checks	\$2,436	\$2,437	\$0	(\$2,436)	0.0%	(\$2,437)	-100.0%
	Sale of Land or Buildings	\$0	\$0	\$0	\$0	-100.0%	\$0	0.0%
04104.0001	Bond Financing Proceeds (Larkin Property Acquisition)	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
04105.0101	Transfer from Reassessment Fund	\$0	\$270,000	\$0	\$0	0.0%	(\$270,000)	-100.0%
	TOTAL NON-REVENUE RECEIPTS	\$2,436	\$272,437	\$0	(\$2,436)	-100.0%	(\$272,437)	-100.0%

Account:

	FY25 Amended Budget	FY25 EOY Projected	FY26 Estimated	FY26 Difference Budget	% Chg	FY26 Difference Projected	% Chg
Amended Budget & FY25 Projected as of 2/28/25							
COMPARISON FY25 TO FY25 PROJECTED BUDGET		\$270,001			0.0%	(\$270,001)	
TOTAL REVENUE AND RECEIPTS	\$46,820,269	\$47,892,357	\$47,216,236	\$395,967	0.85%	-\$676,121	-1.41%
COMPARISON FY25 TO FY25 PROJECTED BUDGET		\$1,072,088			2.30%	(\$1,072,088)	
						\$0	
REVENUE FROM PRIOR YEAR BALANCES							
Year Ending Balance	\$4,056,072	\$4,056,072	\$3,872,300	(\$183,772)	-4.53%	(\$183,772)	
TOTAL PRIOR YEAR BALANCES	\$4,056,072	\$4,056,072	\$3,872,300	(\$183,772)	-4.53%	(\$183,772)	
TOTAL ALL FUNDING SOURCES	\$50,876,341	\$51,948,429	\$51,088,536	\$212,195	0.42%	(\$859,893)	-1.66%
COMPARISON FY25 TO FY25 PROJECTED BUDGET		\$1,072,088			2.11%	\$1,072,088	

Account:	General Fund Expenditures: Draft	FY25	FY25	FY26	%	FY26 Changes	FY26 Changes	Revised	FY25 to FY26	%
	Amended Budget through 2/28/25	Amended Budget	Projected	Requested		Staff	BOS	FY26	Change	Chg
11010	Supervisors	\$183,727	\$180,509	\$195,300	6.3%			\$195,300	\$11,573	6.3%
12010	County Admin.	\$395,725	\$391,732	\$393,426	-0.6%	\$0		\$393,426	-\$2,299	-0.6%
12040	County Attorney	\$100,000	\$100,000	\$100,000	0.0%	\$0		\$100,000	\$0	0.0%
12090	Comm. of Revenue	\$340,131	\$336,931	\$344,781	1.4%	-\$1,600		\$343,181	\$3,050	0.9%
12100	Reassessment	\$138,000	\$259,400	\$161,373	16.9%			\$161,373	\$23,373	16.9%
12110	Board of Equalization	\$0	\$0	\$3,768	100.0%			\$3,768	\$3,768	100.0%
12130	Treasurer	\$426,179	\$419,005	\$409,642	-3.9%			\$409,642	-\$16,537	-3.9%
12150	Finance	\$474,085	\$470,042	\$410,810	-13.3%	\$0		\$410,810	-\$63,275	-13.3%
12180	Technology	\$375,486	\$368,086	\$447,844	19.3%	-\$5,600		\$442,244	\$66,758	17.8%
12240	Land Use Panel	\$1,077	\$1,077	\$5,600	420.0%			\$5,600	\$4,523	420.0%
13010	Board of Elections	\$79,442	\$115,552	\$72,745	-8.4%			\$72,745	-\$6,697	-8.4%
13020	Registrar	\$306,028	\$305,530	\$304,237	-0.6%			\$304,237	-\$1,791	-0.6%
21000	Courts (all) Including CSU, Magistrate, Recovery Court	\$849,319	\$858,146	\$864,320	1.8%	-\$12,771		\$851,549	\$2,230	0.3%
22010	Commonwealth Attorney	\$744,416	\$719,333	\$710,339	-4.6%			\$710,339	-\$34,077	-4.6%
31020	Sheriff	\$3,165,102	\$2,944,575	\$3,009,060	-4.9%			\$3,009,060	-\$156,042	-4.9%
32010	Public Safety & Emergency Services (Dispatch)	\$778,053	\$770,860	\$770,094	-1.0%			\$770,094	-\$7,959	-1.0%
32020	Emergency Services Council	\$722,153	\$706,772	\$684,603	-5.2%	-\$5,000		\$679,603	-\$42,550	-5.9%
32030	E911 Program	\$707,889	\$678,245	\$736,385	4.0%	-\$8,350		\$728,035	\$20,146	2.8%
32040	Forest Fire Service	\$20,986	\$20,986	\$20,986	0.0%			\$20,986	\$0	0.0%
32060	Paid EMS	\$1,618,223	\$1,607,509	\$1,749,020	8.1%	-\$12,500		\$1,736,520	\$118,297	7.3%
33010	Regional Jail & Food Supplies	\$1,591,980	\$1,591,950	\$1,712,488	7.6%			\$1,712,488	\$120,508	7.6%
34010	Building Inspections	\$411,499	\$409,045	\$435,302	5.8%	-\$1,250		\$434,052	\$22,553	5.5%
35010	Animal Control	\$379,377	\$370,180	\$412,385	8.7%	-\$38,848		\$373,537	-\$5,840	-1.5%
35030	Medical Examiner	\$160	\$160	\$160	0.0%			\$160	\$0	0.0%
42030	Waste Management	\$1,541,632	\$1,374,103	\$1,515,795	-1.7%	-\$10,000		\$1,505,795	-\$35,837	-2.3%
43020	Building & Grounds	\$963,959	\$920,671	\$1,043,068	8.2%	-\$19,560		\$1,023,508	\$59,549	6.2%
43040	Motor Pool	\$247,000	\$247,000	\$257,000	4.0%	\$0		\$257,000	\$10,000	4.0%
53600	At Risk Youth & Families (CSA)	\$2,032,511	\$2,032,503	\$2,038,304	0.3%			\$2,038,304	\$5,793	0.3%
71020	Parks & Recreation	\$472,604	\$379,379	\$443,617	-6.1%	-\$3,900		\$439,717	-\$32,887	-7.0%
81010	Planning & Zoning	\$241,727	\$235,970	\$242,691	0.4%	-\$850		\$241,841	\$114	0.0%
81020	Tourism & Economic Development	\$606,506	\$574,241	\$536,492	-11.5%	\$500		\$536,992	-\$69,514	-11.5%
81050	Economic Development	\$27,257	\$27,527	\$0	-100.0%			\$0	-\$27,257	0.0%
82050	Anti-Litter Grant	\$11,490	\$0	\$0	-100.0%			\$0	-\$11,490	-100.0%
83010	Extension Service	\$57,216	\$57,216	\$63,844	11.6%			\$63,844	\$6,628	11.6%
92010	Refunds	\$32,000	\$32,000	\$32,000	0.0%			\$32,000	\$0	0.0%
91030-5616	Employee Salary Adjustment/Benefit Cost	\$23,888	\$2,895	\$396,243	1558.8%			\$396,243	\$372,355	1558.8%
91030-5615	Worker's Comp Premium Increase	\$0	\$3,969	\$15,669	100.0%			\$15,669	\$15,669	100.0%
93100.9201	Transfer to Social Services (excludes CSA)	\$2,111,235	\$2,111,235	\$2,111,235	0.0%			\$2,111,235	\$0	0.0%
93100.9204	Transfer to Debt Service	\$3,327,405	\$3,327,405	\$3,325,284	-0.1%			\$3,325,284	-\$2,121	-0.1%
93100.9207	Transfer for Piney River W & S	\$350,000	\$350,000	\$0	100.0%			\$0	-\$350,000	-100.0%
93100.9101	Transfer to Reassessment Fund*	\$100,000	\$100,000	\$0	-100.0%			\$0	-\$100,000	-100.0%
	Subtotal Departmental Operations	\$25,955,467	\$25,401,739	\$25,975,910	0.1%	-\$119,729	\$0	\$25,856,181	-\$99,286	-0.4%
	Comparisons to FY25 Projected Budget		-\$553,728	\$574,171						

	<u>Agency Requests</u>	FY25 Amended Budget	FY25 Projected	FY26 Requested	%	Staff Changes	BOS Changes	FY26 Revised	FY25 to FY26 Change	%
51010	Health Department	\$357,637	\$357,637	\$375,519	5.0%			\$375,519	\$17,882	5.0%
52010	Region Ten	\$150,000	\$150,000	\$150,000	0.0%			\$150,000	\$0	0.0%
64010	PVCC	\$2,117	\$2,117	\$2,124	0.3%			\$2,124	\$7	0.3%
82030	T.J. Soil & Water Conservation Board	\$35,089	\$35,089	\$36,142	3.0%			\$36,142	\$1,053	3.0%
91030.5619	ARPA Revenue Replacement Balance after HS Roof	\$128,138	\$0	\$128,138	0.0%			\$128,138	\$0	0.0%
91030	Non-Departmental Expenditures 91030	\$1,254,620	\$1,145,358	\$1,304,950	4.0%			\$1,304,950	\$50,330	4.0%
	Subtotal Agency and Non-Departmental	\$1,927,601	\$1,690,201	\$1,996,873	3.6%	\$0	\$0	\$1,996,873	\$69,272	3.6%
			-\$237,400							
	<u>Capital Outlay & Non-Recurring Expense</u>	FY25 Amended Budget	FY25 Projected	FY26 Requested	%	Staff Changes	BOS Changes	FY26 Revised	FY25 to FY26 Change	%
91050.7002	EMS Knox Boxes	\$0	\$4,167	\$0	-100.0%			\$0	\$0	
91050.7008	Courthouse Tree Removal	\$0	\$0	\$0	-100.0%			\$0	\$0	100.0%
91050.7014	Polling Precincts ADA Upgrades	\$0	\$0	\$0	-100.0%			\$0	\$0	-100.0%
91050.7017	Transfer Station Tipping Floor	\$260,000	\$25,408	\$234,592	-9.8%			\$234,592	-\$25,408	
91050.7018	Voting Machine Replacement	\$151,200	\$146,740	\$0	-100.0%			\$0	-\$151,200	-100.0%
91050.7023	Comprehensive Plan & Zoning/Subdivision Update	\$143,556	\$97,264	\$48,556	-66.2%			\$48,556	-\$95,000	
91050.7024	Courthouse Elevator Repair		\$16,145	\$0	-100.0%					
91050.7027	IT Network Penetration Testing	\$21,000	\$12,512	\$0	-100.0%			\$0	-\$21,000	100.0%
91050.7033	Microwave Batteries DC Plant	\$98,850	\$93,877	\$0	-100.0%			\$0	-\$98,850	100.0%
91050.7035	Replace CAD/Mapping Workstation	\$6,000	\$9,257	\$0	-100.0%			\$0	-\$6,000	100.0%
91050.7050	Phone System Configuration (Federal Standards)	\$10,000	\$0	\$10,000	100.0%			\$10,000	\$0	100.0%
91050.7061	Emergency Management Drones	\$0	\$0	\$27,089	100.0%	-\$27,089		\$0	\$0	
91050.7073	Sturt Park Development (Moved from Non-Dep)	\$71,600	\$10,000	\$61,600	-14.0%			\$61,600	-\$10,000	0.0%
91050.7074	Master Planning - Former Larkin Property	\$0	\$0	\$0	0.0%			\$0	\$0	
91050.7075	Water & Sewer Capacity Study - Larkin	\$0	\$39,017	\$0	-100.0%			\$0	\$0	
91050.7078	Sheriff Vehicles & Equipment	\$455,770	\$455,770	\$260,484	-42.8%			\$260,484	-\$195,286	-42.8%
91050.7080	1 Motor Pool Vehicle	\$0	\$0	\$40,000	100.0%			\$40,000	\$40,000	100.0%
91050.7084	ECC First Response Vehicle	\$0	\$0	\$71,527	100.0%	-\$71,527		\$0	\$0	-100.0%
91050.7085	Emergency Vehicles	\$391,511	\$391,511	\$379,000	-3.2%			\$379,000	-\$12,511	-3.2%
91050.7093	Radio Improvements Wintergreen	\$196,000	\$196,000	\$0	-100.0%			\$0	-\$196,000	-100.0%
91050.7095	Animal Shelter Roof Replacement	\$0	\$37,500	\$0	-100.0%			\$0	\$0	0.0%
91050.7097	Heritage Center Water System Repair	\$0	\$1,037	\$0	-100.0%					
91050.7100	TAP-VDOT Sidewalks Local Match	\$75,600	\$75,600	\$212,248	180.8%			\$212,248	\$136,648	180.8%
91050.7125	Financial Policies	\$31,200	\$31,200	\$0	-100.0%					
91050.7135	Phone System Upgrade	\$7,800	\$7,800	\$0	-100.0%			\$0	-\$7,800	-100.0%
91050.7140	Department of Elections Security Compliance	\$36,900	\$36,900	\$0	-100.0%			\$0	-\$36,900	-100.0%
	<u>Capital Outlay & Non-Recurring Expense</u>	FY25 Amended Budget	FY25 Projected	FY26 Requested	%	Staff Changes	BOS Changes	FY26 Revised	FY25 to FY26 Change	%
91050.7150	IT Network Event Logging Solution	\$12,000	\$12,888	\$0	-100.0%			\$0	-\$12,000	0.0%
91050.7156	IT Network Server Replacement	\$30,000	\$23,761	\$0	-100.0%			\$0	-\$30,000	100.0%
91050.7164	Circuit Court A/V Replacement	\$18,000	\$0	\$12,000				\$12,000	-\$6,000	

91050.7166	IT Microwave Network Upgrade	\$292,900	\$226,503	\$0	-100.0%			\$0	-\$292,900	-100.0%
91050.7185	Animal Control Truck	\$0	\$0	\$51,000	100.0%			\$51,000	\$51,000	
91050.7174	Callohill Drive Property Purchase	\$90,047	\$90,047	\$0	-100.0%			\$0	-\$90,047	0.0%
91050.7165	CAD & RMS Server Replacement			\$60,000	100.0%			\$60,000	\$60,000	0.0%
91050.7026	Full Telephone System Upgrade			\$162,000	100.0%			\$162,000	\$162,000	0.0%
91050.7106	Metasys Building Automation HVAC System Upgrade			\$17,600	100.0%			\$17,600	\$17,600	0.0%
91050.7107	Courthouse Network Switch Upgrade			\$30,000	100.0%			\$30,000	\$30,000	0.0%
91050.7108	Remote Site Network Switch Replacement			\$32,500	100.0%			\$32,500	\$32,500	0.0%
91050.7115	Fire and Rescue Pager Replacement			\$75,000	100.0%			\$75,000	\$75,000	0.0%
91050.7155	JCI Support for Migration to New Security System Server			\$11,000	100.0%			\$11,000	\$11,000	0.0%
91050.7160	Contingecy and Systems Security Plan (Local Election Security)			\$15,000	100.0%			\$15,000	\$15,000	0.0%
91050.2001	Short Term Rental Software System			\$40,000	100.0%			\$40,000	\$40,000	0.0%
91050.7060	Wireless Internet Access Point Replacement/Expansion			\$26,100	100.0%			\$26,100	\$26,100	0.0%
91050.7012	Electoral Board Transport/Storage Cart			\$18,900	100.0%	-\$18,900		\$0	\$0	0.0%
91050.7145	2 Starlink Wanderer Pro Mobile Units			\$9,190	100.0%	-\$9,190		\$0	\$0	0.0%
91050.7005	Building Inspections Building Renovations			\$115,650	100.0%	-\$115,650		\$0	\$0	0.0%
91050.7170	Animal Shelter Addition (12x12 Office Space)			\$25,920	100.0%	-\$25,920		\$0	\$0	0.0%
91050.7173	Animal Shelter Repairs/Upgrades (Drain/Kennels/Floor)			\$156,729	100.0%			\$156,729	\$156,729	0.0%
91050.1001	Marathon 40 YD Compaction Container (2)			\$30,700	100.0%			\$30,700	\$30,700	0.0%
91050.7006	Compactor Replacement at Rockfish Center			\$43,000	100.0%			\$43,000	\$43,000	0.0%
91050.7015	Fire Control Panel in Courthouse			\$30,000	100.0%			\$30,000	\$30,000	0.0%
91050.7098	Asphalt Repair at Courthouse and Collection Sites			\$86,000	100.0%			\$86,000	\$86,000	0.0%
91050.7099	Courthouse Roof Repair				100.0%			\$0	\$0	0.0%
91050.7175	Security Gates at Blue Ridge Tunnel Trail			\$45,000	100.0%	-\$45,000		\$0	\$0	0.0%
91050.7176	Permanent Bathroom Facility at BR Tunnel (East Only)			\$90,000	100.0%	-\$90,000		\$0	\$0	0.0%
91050.7120	Lovington Pocket Park			\$65,000	100.0%	-\$65,000		\$0	\$0	0.0%
	Subtotal Capital Outlay	\$2,399,934	\$2,040,904	\$2,593,385	8.1%	-\$468,276	\$0	\$2,125,109	-\$243,625	-11.5%
	Comparisons to FY25 Projected Budget		-\$359,030	\$552,481						
		FY25 Amended Budget	FY25 Projected	FY26 Requested	%	Staff Changes	BOS Changes	FY26 Revised	Change	%
	<u>Capital Projects</u>									
94200.3140	County Office Building - DSS, BI/P&Z	\$0	\$0	\$0				\$0	\$0	0.0%
	Subtotal Capital Projects	\$0	\$0	\$0	0.0%			\$0	\$0	100.0%
	Comparisons to FY25 Projected Budget		\$0	\$0				\$0		
	General Fund Contingency									
999000.9901	General Fund Contingency from recurring revenue	\$587,438	\$0	\$0	-100.0%			\$0	-\$587,438	-100.0%
999000.9905	General Fund Contingency (non-recurring revenue)	\$462,617	\$0	\$341,303	-26.2%			\$341,303	-\$121,314	-26.2%
	Subtotal Contingencies	\$1,050,055	\$0	\$341,303	-67.5%	\$0	\$0	\$341,303	-\$708,752	-67.5%
	Comparisons to FY25 Projected Budget		-\$1,050,055	\$341,303						
		FY25 Amended Budget	FY25 Projected	FY26 Requested	%	Staff Changes	BOS Changes	FY26 Revised	Change	%
	SUBTOTAL GENERAL FUND W/OUT SCHOOL FUND	\$31,333,057	\$29,132,844	\$30,907,471	-1.4%			\$30,907,471	\$ (425,586)	-1.4%
	Comparisons to FY25 Projected Budget	\$1,774,627	-\$2,200,213	\$1,774,627						
	Comparisons to FY25 Budget less Contingencies	\$30,283,002	\$29,132,844	\$30,566,168	0.9%			\$30,566,168	\$ 283,166	0.9%

	School Funding	FY25 Amended Budget	FY25 Projected	FY26 Requested	%	Staff Changes	BOS Changes	FY26 Revised	Change	%
93100.9202	Transfer to School Nursing	\$164,935	\$164,935	\$164,935	0.0%			\$164,935	\$0	0.0%
93100.9203	Transfer to School Fund (Local only)	\$18,989,837	\$18,989,837	\$20,004,135	5.3%			\$20,004,135	\$1,014,298	5.3%
	Transfer to School Capital (Buses)	\$0	\$0	\$600,000	0.0%			\$600,000	\$600,000	0.0%
	Transfer to School (Other)	\$388,513	\$388,513	\$0	0.0%			\$0	-\$388,513	0.0%
	SUBTOTAL SCHOOL FUNDING	\$19,543,285	\$19,543,285	\$20,769,070	6.3%	\$0	\$0	\$20,769,070	\$1,225,785	6.3%
	COMPARISONS TO FY25 PROJECTED BUDGET	\$1,225,785	\$0	\$1,225,785				\$1,225,785		
	TOTAL ALL FUNDING REQUESTS	\$50,876,342	\$48,676,129	\$51,676,541	1.6%	-\$588,005	\$0	\$51,088,536	\$212,194	0.42%
	Comparisons to FY25 Budget	\$800,199	-\$2,200,213	\$800,199				\$2,412,407		
	Comparisons to FY25 Budget less Contingencies	\$50,487,829	\$48,287,616	\$51,676,541	2%			\$51,676,541	\$1,188,712	2%
	TOTAL FY25 ESTIMATED EXPENDITURES	\$48,676,129		\$51,088,536	FY26 Expenditures FY26 Revenues		Non-Recurring Contingency:		\$341,303	
	TOTAL FY25 ESTIMATED REVENUE	\$51,948,429		\$51,088,536			Recurring Contingency:		\$0	
	FUNDING EXCESS or (SHORTFALL) BASED ON REVISED BUDGET	\$3,272,300		(\$0)	FY26 Overage		Capital Outlay Total:		\$2,125,109	

	Projected FY25 Exp	\$	48,676,129	
	Projected FY25 Rev	\$	51,948,429	
	Difference FY25 Carryover	\$	3,272,300	\$0 Unallocated Carryover
FY25 Amended Budget VS Projected Expenditures			\$2,200,213	
FY25 Amended Budget VS Projected Revenues			\$1,072,088	
Staff Adjustment				
	Total FY25 Carryover		\$3,272,301	
Use of FY25 YE Balance (Expenditures)				
Includes Current RE Tax at \$.65 Includes Current PPT at \$2.79 and PPT Relief at 39% Increase in TOT Rate to 7% Effective July 1, 2024			\$2,125,109	Capital Outlay
			\$341,303	NR Contingency
			\$699,406	Misc Carry forward & NR Costs
			<u>\$106,482</u>	FT 1.5% and PT \$200 Bonus
			\$3,272,300	Total Use of Carryover
			\$0	PR Pump Station Replacement
			\$600,000	4 School Buses less Carry Over applied - Add'l Fund Balance
			\$3,872,300	Total YE Balance (Revenues)

3/14/2025 15:32:55 GL067H CO# 001 NELSON COUNTY				- B U D G E T -		R E V E N U E		ACCOUNTING PERIOD 2025/02		PAGE 1		
FUND #-100 GENERAL FUND REVENUES												
								DEPT	ADMIN	AMENDED	APPR	DEPT
								FY/2026	FY/2026	FY/2026	FY/2026	FY/2027
								REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
000999	GENERAL FUND REVENUES											
001000	REVENUE FROM LOCAL SOURCES											
001100	GENERAL PROPERTY TAXES											
001101	***REAL ESTATE TAXES***											
001101-0030	Land Redemptions											
001101-0031	Land Redemptions-Interest											
001101-0040	Rollback Taxes											
001101-1000	2000 Real Estate Taxes FH											
001101-1001	2001 Real Estate Taxes FH											
001101-1002	2002 Real Estate Taxes FH											
001101-1003	2003 Real Estate Taxes FH											
001101-1004	2004 Real Estate Taxes FH											
001101-1005	2005 Real Estate Taxes FH					74-						
001101-1006	2006 Real Estate Taxes FH						38-					
001101-1007	2007 Real Estate Taxes FH							48-				
001101-1008	2008 Real Estate Taxes FH											
001101-1009	2009 Real Estate Taxes FH											
001101-1010	2010 Real Estate Taxes FH											
001101-1011	2011 Real Estate Taxes FH						55-					
001101-1012	2012 Real Estate Taxes FH					215-	197-	79-	59-			
001101-1013	2013 Real Estate Taxes FH					162-	161-	33-	162-			
001101-1014	2014 Real Estate Taxes FH					1,927-	863-	104-	68-			
001101-1015	2015 Real Estate Taxes FH					2,138-	3,321-	1,121-	68-			
001101-1016	2016 Real Estate Taxes FH					2,311-	2,612-	3,762-	606-			
001101-1017	2017 Real Estate Taxes FH					9,322-	4,667-	3,544-	186-			
001101-1018	2018 Real Estate Taxes FH					18,985-	8,602-	4,994-	2,224-			
001101-1019	2019 Real Estate Taxes FH					41,932-	13,694-	10,051-	2,631-			
001101-1020	2020 Real Estate Taxes FH					82,411-	36,739-	17,884-	8,012-			
001101-1021	2021 Real Estate Taxes FH					509,535-	61,308-	27,237-	18,565-			
001101-1022	2022 Real Estate Taxes FH					9,425,218-	486,843-	69,717-	26,392-			
001101-1023	2023 Real Estate Taxes FH						9,623,182-	413,340-	56,481-			
001101-1024	2024 Real Estate Taxes FH							9,601,501-	433,961-			
001101-1025	2025 Real Estate Taxes FH							10,548,450-	10,548,450-			
001101-1026	2026 Real Estate Taxes FH								10,736,502-			
001101-2000	2000 Real Estate Taxes SH											
001101-2001	2001 Real Estate Taxes SH											
001101-2002	2002 Real EState Taxes SH											
001101-2003	2003 Real Estate Taxes SH											
001101-2004	2004 Real Estate Taxes SH					19-						
001101-2005	2005 Real Estate Taxes SH					10-	64-					
001101-2006	2006 Real Estate Taxes SH							64-	10-			
001101-2007	2007 Real Estate Taxes SH											
001101-2008	2008 Real Estate Taxes SH											
001101-2009	2009 Real Estate Taxes SH											
001101-2010	2010 Real Estate Taxes SH											
001101-2011	2011 Real Estate Taxes SH					109-	55-					
001101-2012	2012 Real Estate Taxes SH					358-	272-	8-	34-			
001101-2013	2013 Real Estate Taxes SH					1,281-	242-		66-			

FUND #-100GENERAL FUND REVENUES

		FY/2022	FY/2023	FY/2024	AMENDED	2025/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2026	FY/2026	FY/2026	FY/2026	FY/2027
								REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
	***PERSONAL PROPERTY TAXES**											
001103-1050	Mobile Home Tax FH - 2018	45-	51-	206-								
001103-1051	Mobile Home Tax FH - 2019	89-	129-	225-		19-						
001103-1052	Mobile Home Tax FH - 2020	292-	175-	245-		57-						
001103-1053	Mobile Home Tax FH - 2021	3,110-	354-	363-		121-						
001103-1054	Mobile Home Tax FH - 2022	11,552-	2,759-	522-		157-						
001103-1055	Mobile Home Tax FH - 2023		12,545-	3,004-		530-						
001103-1056	Mobile Home Tax FH - 2024			12,786-		2,177-						
001103-1057	Mobile Home Tax FH- 2025							13,000-				
001103-1058	Mobile Home Tax FH - 2026											
001103-2017	Personal Property SH 2010	3-										
001103-2018	Personal Property SH 2011	3-	24-									
001103-2019	Personal Property SH 2012	3-	45-									
001103-2020	Personal Property SH 2013	3-										
001103-2021	Personal Property SH 2014											
001103-2022	Personal Property SH 2015											
001103-2023	Personal Property SH 2016	67-										
001103-2024	Personal Property SH 2017	1,481-	101-									
001103-2025	Personal Property SH 2018	5,062-	1,870-	386-								
001103-2027	Personal Property SH 2019	11,379-	4,618-	2,340-		87-						
001103-2028	Personal Property SH 2020	95,177-	12,558-	4,558-		958-						
001103-2029	Personal Property SH 2021	2,174,616-	119,355-	18,286-		3,862-						
001103-2030	Personal Property SH 2022	74,172-	2,255,363-	114,626-		11,055-						
001103-2031	Personal Property SH 2023		74,494-	2,044,775-	171,395-	82,039-	171,395-					
001103-2032	Personal Property SH 2024			83,620-	2,197,499-	1,821,010-	2,197,499-	303,139-				
001103-2033	Personal Property SH 2025							2,039,269-				
001103-2045	Mobile Home Tax SH - 2013											
001103-2046	Mobile Home Tax SH - 2014											
001103-2047	Mobile Home Tax SH - 2015											
001103-2048	Mobile Home Tax SH - 2016											
001103-2049	Mobile Home Tax SH - 2017	71-										
001103-2050	Mobile Home Tax SH - 2018	82-	52-	206-								
001103-2051	Mobile Home Tax SH - 2019	119-	121-	245-		22-						
001103-2052	Mobile Home Tax SH - 2020	641-	199-	310-		85-						
001103-2053	Mobile Home Tax SH - 2021	14,162-	667-	379-		86-						
001103-2054	Mobile Home Tax SH - 2022	999-	13,574-	818-		198-						
001103-2055	Mobile Home Tax SH - 2023		1,372-	14,306-		737-						
001103-2056	Mobile Home Tax SH - 2024			1,312-		12,584-						
001103-2057	Mobile Home Tax SH - 2025							15,000-				
	--TOTAL DEPARTMENT--	6,359,288-	6,354,497-	6,029,774-	6,013,768-	3,962,137-	6,013,768-	6,201,403-				
001104	***MACHINERY AND TOOLS TAX**											
001104-1040	2018 Machinery & Tools FH											
001104-1041	2019 Machinery & Tools FH											
001104-1042	2020 Machinery & Tools FH											
001104-1043	2021 Machinery & Tools FH	5,129-										
001104-1044	2022 Machinery & Tools FH	28,400-	13,540-									
001104-1045	2023 Machinery & Tools FH		41,345-	472-		492-						

FUND #-100 GENERAL FUND REVENUES

	FY/2022	FY/2023	FY/2024	AMENDED	2025/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2026	FY/2026	FY/2026	FY/2026	FY/2027
							REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
***MACHINERY AND TOOLS TAX**											
001104-1046			35,081-		6,047-						
001104-1047				34,200-		34,200-					
001104-1048							34,200-				
001104-2039											
001104-2040											
001104-2041											
001104-2042											
001104-2043	47,946-										
001104-2044		41,632-	209-								
001104-2045			36,898-		5,411-						
001104-2046			39-	40,800-	36,210-	40,800-					
001104-2047							40,800-				
--TOTAL DEPARTMENT--	81,475-	96,517-	72,699-	75,000-	48,160-	75,000-	75,000-				
001106 ***LATE TAX PENALTY***											
001106-0001	Late Tax Penalty	229,063-	232,150-	224,602-	255,613-	148,031-	217,820-	225,910-			
--TOTAL DEPARTMENT--		229,063-	232,150-	224,602-	255,613-	148,031-	217,820-	225,910-			
001107 ***LATE TAX INTEREST***											
001107-0001	Late Tax Interest	153,586-	150,627-	163,343-	162,800-	106,447-	162,800-	162,000-			
--TOTAL DEPARTMENT--		153,586-	150,627-	163,343-	162,800-	106,447-	162,800-	162,000-			
001200 OTHER LOCAL TAXES											
001201 ***LOCAL SALES AND USE TAXES											
001201-0001	Local Sales Tax	2,044,022-	2,074,313-	2,137,508-	2,189,276-	1,512,394-	2,268,591-	2,327,992-			
001201-0005	Local Use Tax (Veh/Trailer R	1,328-	1,033-	3,494-	800-		800-	800-			
--TOTAL DEPARTMENT--		2,045,350-	2,075,346-	2,141,002-	2,190,076-	1,512,394-	2,269,391-	2,328,792-			
001202 ***UTILITY TAXES***											
001202-0025	Electric Consumer Utility Ta	500,817-	492,785-	509,009-	537,266-	352,767-	529,884-	556,378-			
001202-0030	Telecommunications Consumer										
001202-0040	Telecommunications Wireless										
--TOTAL DEPARTMENT--		500,817-	492,785-	509,009-	537,266-	352,767-	529,884-	556,378-			
001203 ***BUSINESS LICENSES***											
001203-0001	Business Licenses	48,283-	53,140-	54,894-	48,510-	29,130-	54,000-	54,000-			
001203-0006	License Tax (Horse Race Wage										
--TOTAL DEPARTMENT--		48,283-	53,140-	54,894-	48,510-	29,130-	54,000-	54,000-			
001204 ***UTILITY FRANCHISE TAX***											
001204-0001	Utility Franchise Tax										
001204-0025	Electric Consumption Tax	62,630-	59,890-	60,803-	65,000-	40,620-	65,000-	65,000-			
001204-0030	Telecommunication Gross Rece	15,574-	11,605-	9,353-	15,000-	701-	15,000-	15,000-			
--TOTAL DEPARTMENT--		78,204-	71,495-	70,156-	80,000-	41,321-	80,000-	80,000-			
001205 ***MOTOR VEHICLE LICENSES***											
001205-0009	Motor Vechicle License Refun	1,163	891	1,240	1,200-	698	1,200-	1,200-			

001303-0001	Dog Pound Fees	1,220-	1,463-	3,330-	3,000-	965-	3,000-	3,000-		
001303-0002	Dangerous Dog Registration F	320-	255-	170-	300-		300-	300-		
001303-0003	Short Term Rental Registrati	30-								
001303-0004	Land Use Application Fees	12,438-	11,351-	10,477-	12,500-	9,011-	12,500-	12,500-		
001303-0006	Transfer Fees	1,289-	1,016-	1,018-	1,200-	715-	1,200-	1,200-		
001303-0007	Subdivision Fees	11,420-	6,720-	12,025-	11,000-	6,800-	11,000-	11,000-		
001303-0008	Building Permits	359,210-	291,035-	222,682-	349,079-	243,593-	482,660-	365,000-		

FUND #-100 GENERAL FUND REVENUES

	FY/2022	FY/2023	FY/2024	AMENDED	2025/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2026	FY/2026	FY/2026	FY/2026	FY/2027
							REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
001303-0009	***PERMIT FEES***										
001303-0010	Building Inspection Fees/Fin	24,868-	23,538-	11,162-	16,000-	7,771-	16,000-				
001303-0011	Zoning Permits	11,420-	9,050-	8,202-	11,500-	4,100-	11,500-				
001303-0012	Well/Septic Fees	16,775-			7,000-						
001303-0013	Forestal District Fees										
001303-0014	Land Disturbing Fees	12,840-	8,440-	3,285-	7,500-	11,410-	15,720-	10,000-			
001303-0015	Stormwater Permit Fees										
001303-0019	Levy Fees					5,031-	5,031-				
	Tourism Collections	580-	100-	90-	500-		100-	100-			
	--TOTAL DEPARTMENT--	452,410-	352,968-	272,441-	419,579-	289,396-	559,011-	430,600-			
001400	FINES AND FORFEITURES										
001401	***COURT FINES & FORFEITURES										
001401-0001	Court Fines & Forfeitures	119,334-	142,080-	174,944-	221,713-	170,354-	273,293-	336,000-			
001401-0003	Canine At Large Civil Penalt										
001401-0234	Jail Admission Fee	1,275-	1,921-	2,182-	1,750-	1,001-	1,750-	1,750-			
001401-0244	Courthouse Security Fund	36,975-	44,424-	60,533-	50,000-	50,286-	75,429-	77,000-			
001401-0245	Non-Consecutive Jail Time Fe										
001401-0250	Courthouse Construction Fees	6,875-	8,002-	20,015-	9,400-	8,660-	9,400-	9,400-			
	--TOTAL DEPARTMENT--	164,459-	196,427-	257,674-	282,863-	230,301-	359,872-	424,150-			
001500	REVENUE FROM USE OF MONEY/PR										
001501	***INTEREST ON INVESTMENTS**										
001501-0001	Interest on Investments	67,635-	795,659-	1,177,090-	1,345,860-	664,416-	1,118,596-	1,100,000-			
001501-0002	Increase(Decrease)in Market	120,199	41,792	95,038-		45,626-					
	--TOTAL DEPARTMENT--	52,564	753,867-	1,272,128-	1,345,860-	710,042-	1,118,596-	1,100,000-			
001502	***RENTAL/SALE OF PROPERTY**										
001502-0001	Rental of General Property										
001502-0002	Tower & Conduit Lease	3,550-	4,150-	3,850-	4,150-	3,850-	4,150-	4,150-			
001502-0005	Sale of Sheriff Vehicles			30,864-							
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	42,331-	18,635-	7,648-		23,159-	23,159-				
001502-0033	Interest Revenue										
	--TOTAL DEPARTMENT--	45,881-	22,785-	42,362-	4,150-	27,009-	27,309-	4,150-			
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	7,734-	12,938-	12,116-	12,500-	7,342-	12,500-	12,500-			
001601-0004	Law Library Fees	2,196-	1,954-	2,151-	2,500-	1,737-	2,500-	2,500-			
001601-0006	Courthouse Maintenance Fees	4,713-	5,092-	6,016-	6,000-	5,317-	6,000-	6,000-			
001601-0007	Document Reproduction Fees-C	3,479-	3,569-	2,985-	3,500-	2,201-	3,500-	3,500-			
001601-0008	Excess Fees pd to State-Circ	1-			30-		30-	30-			
001601-0009	Court Appointed Attorney Fee	579-	1,488-	855-	1,000-	594-	1,000-	1,000-			

MISCELLANEOUS

001901	***RECOVERED COSTS***							
001901-0001	Commonwealth Jail Costs							
001901-0004	DSS Reimb.(Custodial/Ins./Re	68,866-	72,532-	56,665-	65,000-	32,624-	65,000-	65,000-
001901-0005	Amherst Reimb. Ag Center PAR	29,646-						
001901-0008	Colleen W/S Connection Fees						109,832-	
001901-0009	Wintergreen PD Cad Reimburse	7,878-				8,323-	8,323-	8,323-
001901-0010	Local EMS Grant match							
001901-0011	T.J.Area Criminal Justice Bo							
001901-0012	Local Tourism Grant Match (E			37,500-				
001901-0013	VJCCCA Parent Co-payments (C							
001901-0014	VJCCCA Reimbursement (non-cs							
001901-0015	DMV Stop Fees	32,463-	34,233-	33,886-	36,000-	17,401-	36,000-	36,000-
001901-0016	Reimbursement(DCSE)for foste	292-	2,606-	9,420-	1,600-	3,875-	3,875-	3,500-
001901-0026	EMS Revenue Recovery	670,166-	784,113-	787,468-	781,000-	446,621-	802,000-	844,000-
001901-0030	Forest Service Coop. Agreeeme	4,200-	2,775-		4,400-		4,400-	4,400-
001901-0031	VDOT Sheriff's Department Ag	7,035-						
001901-0032	UVA-MOU Special Events OT				23,497-	25,285-	35,816-	35,000-
001901-0033	Bedford-MOU ICAC OT							
001901-0035	Biosolid Testing Reimburseme							
001901-0040	FOIA Fees Receipts	692-	1,164-	1,668-	1,200-	1,304-	1,304-	1,200-
001901-0050	Court Ordered Restitution	289-	4,579-	1,143-	1,500-	1,505-	1,505-	1,500-
001901-0055	Shared Network Maintenance F				8,000-			
001901-0056	Devils Knob Generator (Augus							
001901-0057	Rockfish Elem. School Genera							
001901-0065	Recycling (effective 1/2018)	25,766-	17,503-	19,931-	18,500-	11,739-	18,500-	18,500-
001901-0070	BZA Applicant Reimbursements							
	--TOTAL DEPARTMENT--	847,293-	919,505-	947,681-	940,697-	548,677-	976,723-	1,127,255-

REVENUE FROM LOCAL SOURCES	<u>35,440,031-</u>	<u>37,983,266-</u>	<u>38,439,387-</u>	<u>39,960,576-</u>	<u>23,292,113-</u>	<u>40,684,225-</u>	<u>40,832,717-</u>
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FUND #-100 GENERAL FUND REVENUES

		FY/2022	FY/2023	FY/2024	AMENDED	2025/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2026	FY/2026	FY/2026	FY/2026	FY/2027
								REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
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	6,912-										
002201-0002	Wine Taxes											
002201-0003	Motor Vehicle Carriers Tax	97,425-	96,731-	104,661-	113,525-	113,525-	113,525-	118,000-				
002201-0005	Mobile Home Titling Tax	37,095-	62,601-	40,050-	37,000-	12,438-	42,000-	45,000-				
002201-0006	Tax of Deeds											
002201-0007	Communications Sales & Use T	338,806-	330,691-	312,527-	330,000-	204,097-	330,000-	330,000-				
002201-0009	Moped/ATV State Sales Tax	508-	489-	322-	350-	940-	1,000-	400-				
	--TOTAL DEPARTMENT--	480,746-	490,512-	457,560-	480,875-	331,000-	486,525-	493,400-				
002300	SHARED EXPENSES - STATE											
002301-0001	Shared Expenses-Commonwealth	347,625-	389,084-	399,053-	426,457-	267,907-	410,060-	443,154-				
	--TOTAL DEPARTMENT--	347,625-	389,084-	399,053-	426,457-	267,907-	410,060-	443,154-				
002302-0001	Shared Expenses-Sheriff	1,004,596-	1,001,104-	1,100,855-	1,109,952-	757,574-	1,132,426-	1,244,888-				
	--TOTAL DEPARTMENT--	1,004,596-	1,001,104-	1,100,855-	1,109,952-	757,574-	1,132,426-	1,244,888-				
002303-0001	Shared Expenses-Commissioner	85,882-	110,725-	128,720-	143,401-	94,412-	143,524-	150,391-				
	--TOTAL DEPARTMENT--	85,882-	110,725-	128,720-	143,401-	94,412-	143,524-	150,391-				
002304-0001	Shared Expenses-Treasurer	122,222-	121,040-	142,594-	166,104-	90,025-	134,033-	163,208-				
	--TOTAL DEPARTMENT--	122,222-	121,040-	142,594-	166,104-	90,025-	134,033-	163,208-				
002305-0001	Shared Expenses-Medical Exam											
002306-0001	Shared Expenses-Registrar	63,414-	66,084-	70,328-	81,809-		81,809-	84,263-				
002306-0002	State Board of Elections (Pr			13,742-	7,390-		7,390-	7,612-				
	--TOTAL DEPARTMENT--	63,414-	66,084-	84,070-	89,199-		89,199-	91,875-				
002307-0001	Shared Expenses-Clerk of Cir	237,428-	248,022-	264,975-	266,550-	158,119-	271,061-	276,876-				
	--TOTAL DEPARTMENT--	237,428-	248,022-	264,975-	266,550-	158,119-	271,061-	276,876-				
002400	CATEGORICAL AID - STATE											
002401	***PUBLIC ASSISTANCE***											
002401-0002	Public Assistance & Welfare	607,254-	537,764-	534,896-	693,146-	396,067-	693,146-	704,125-				
002401-0016	SLFC											
002401-0022	Fuel Assistance											
002401-0045	At Risk Youth/Family (CSA)	1,059,115-	1,802,394-	1,335,540-	1,373,600-	1,103,603-	1,373,600-	1,373,600-				
002401-0047	Family Preservation/Support											
	--TOTAL DEPARTMENT--	1,666,369-	2,340,158-	1,870,436-	2,066,746-	1,499,670-	2,066,746-	2,077,725-				
002404	***OTHER CATEGORICAL AID***											
002404-0001	Asset Forfeiture Proceeds-Sh	11,277-	31,503-	7,717-	2,416-	2,416-	5,000-					
002404-0002	Four For Life	17,926-	19,030-	18,322-	18,153-	18,153-	18,153-					
002404-0003	Reimbursement Electoral Boar				12,830-	12,830-	12,830-					
002404-0006	Asset Forfeiture Proceeds-Co	734-	7,690-	765-								

FUND #-100 GENERAL FUND REVENUES

		FY/2022	FY/2023	FY/2024	AMENDED	2025/02	PROJECTED	DEPT FY/2026	ADMIN FY/2026	AMENDED FY/2026	APPR FY/2026	DEPT FY/2027
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
	OTHER CATEGORICAL AID											
002404-0007	Litter Control	8,312-	9,966-	13,032-	11,490-	11,490-	11,490-					
002404-0009	Victim Witness Program 98-A9	11,778-	21,042-	19,646-	26,967-	17,680-	26,967-	26,967-				
002404-0012	VOF Public Access Grant-Rock	60,000-										
002404-0015	Fire Programs	60,793-	59,279-	66,524-	75,721-	75,721-	75,721-					
002404-0016	Emergency Medical Services G											
002404-0017	Library of Virginia Grant	22,197-		49,713-	15,028-	4,718-	15,028-					
002404-0018	Commonwealth Juror Reimburse	4,440-	4,260-	11,250-	8,350-	8,350-	16,700-	12,000-				
002404-0020	VJCCCA-Dept.Juvenile Justice	10,364-	10,364-	10,364-	10,364-	5,182-	10,364-	10,364-				
002404-0030	DHCD VA Main Street Grant (C	7,000-										
002404-0031	DHCD Planning Grant (Lovings											
002404-0032	DHCD Community Business Laun		45,000-									
002404-0033	DHCD Grant Local Building De											
002404-0034	DCJS Sheriff's TDO/ECO			4,745-	2,795-	2,795-	3,200-	3,500-				
002404-0035	DCJS Grant (Sheriff's Dept)	30,121-	74,828-	67,521-	120,261-	24,488-	120,261-					
002404-0036	DMV Animal Friendly Plates	313-	427-	407-	450-	311-	450-	450-				
002404-0037	DCJS 2021 Body Worn Camera G	43,687-										
002404-0038	Emergency Operations Plan (V											
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-	95,321-	95,321-					
002404-0043	BearWise DWR Grant		2,290-									
002404-0046	VA E911 PSAP GRANT FUNDS			216,794-								
002404-0047	PSAP Staffing Grant FY24-STA				31,250-	93,890-	93,890-					
002404-0049	VA 911 Services Board PSAP E		966-	4,000-	5,340-	5,341-	5,341-					
002404-0050	Wireless E911 Funds	72,843-	65,921-	70,422-	70,000-	48,206-	72,090-	74,000-				
002404-0051	Va. Commission for the Arts	4,500-	4,500-	4,500-	4,500-	4,500-	4,500-	4,500-				
002404-0055	Spay & Neuter Fund	33-	50-	48-	100-	20-	100-	100-				
002404-0060	Virginia Tourism Corp Grant	19,381-	40,000-		40,000-	58,000-	58,000-					
002404-0061	VTC DMO Stars & Spurs #0324-				18,000-		18,000-					
002404-0065	Governor's AFID Grant			27,743-	19,757-	8,242-	19,757-					
002404-0066	DHR Funding - Vietnam War Mu		250,000-									
002404-0067	DHR Funding -Nelson Heritage			200,000-								
002404-0070	Extradition Reimbursement-Sh											
	--TOTAL DEPARTMENT--	385,699-	688,505-	793,513-	589,093-	497,654-	683,163-	131,881-				
002999	SUBTOTAL											
	REVENUE FROM THE COMMONWEAL	4,393,981-	5,455,234-	5,241,776-	5,338,377-	3,696,361-	5,416,737-	5,073,398-				
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	73,759-	79,364-	84,407-	62,150-		62,150-					
003101-0002	US Forestry Rents & Royaltie											
	--TOTAL DEPARTMENT--	73,759-	79,364-	84,407-	62,150-		62,150-					

		FY/2022	FY/2023	FY/2024	AMENDED	2025/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2026	FY/2026	FY/2026	FY/2026	FY/2027
								REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
003303	***CATEGORICAL AID - FEDERAL											
003303-0008	Other Sheriff's Grants (Fed-	13,050-	6,976-	19,553-	41,655-	8,475-	38,006-					
003303-0009	Welfare Admin. & Assistance	898,383-	838,198-	869,204-	1,068,209-	625,875-	1,068,209-	1,084,997-				
003303-0011	CESF-Coronavirus Emergency S											
003303-0024	DOJ Recovery Ct Implementati			79,525-	172,000-	79,259-	172,000-	172,000-				
003303-0025	Sheriff's Byrne Grant (16.73				30,720-	2,347-	30,720-					
003303-0026	SCAAP (Federal Prisoners)		7,677-	176-								
003303-0030	TEA-21 (Trail)											
003303-0031	SAFETEA-LU High Priority (Tr											
003303-0035	Public Safety Interoperabili											
003303-0036	Victim Witness Program	35,333-	59,165-	45,840-	53,124-	31,694-	53,124-	53,124-				
003303-0037	Miscellaneous Federal Revenu			2,122-								
003303-0040	Federal CARES Act Funding-CO											
003303-0041	Federal COVID Utility Assita	32,387-										
003303-0042	Fed American Rescue Plan Act	1,449,989-										
003303-0043	ARPA Tourism Recovery Funds	120,000-		82,000-	38,000-	38,000-	38,000-					
003303-0044	Local Asst Tribal Consis Fnd		50,000-	50,000-								
003303-0045	DSS - COVID19 Federal Fundin	8,219-	9,146-	10,886-		3,372-	3,372-					
003303-0046	Sheriff's Dept ARPA Federal			248,806-	43,184-	43,185-	43,185-					
003303-0050	2010 Homeland Security CFDA											
003303-0055	Homeland Security-EMPG-CFDA	5,265-	7,500-	7,500-								
003303-0056	ARPA - Law Enforcement											
003303-0057	CSA SSBG Federal											
003303-0107	Federal DEA Task Force (Sher				9,838-	10,192-	10,192-					
003303-0200	FEMA-Disaster Relief											
003303-0250	Rural Dev. Community Facilit											
	--TOTAL DEPARTMENT--	2,562,626-	978,662-	1,415,612-	1,456,730-	842,399-	1,456,808-	1,310,121-				
	REVENUE FROM FEDERAL GOV'T	2,636,385-	1,058,026-	1,500,019-	1,518,880-	842,399-	1,518,958-	1,310,121-				
004000	OTHER FINANCING SOURCES											
004101	***NON-REVENUE RECEIPTS***											
004101-0001	Insurance Recoveries	295-	959-									
004101-0002	Sale of Land & Buildings											
004101-0005	Cancelled Checks - General	54,887-	27-	9,286-	2,436-	2,437-	2,437-					
004101-0006	Cancelled Checks - VPA											
004101-0007	Cancelled Checks - School											
	--TOTAL DEPARTMENT--	55,182-	986-	9,286-	2,436-	2,437-	2,437-					
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-								
	--TOTAL DEPARTMENT--		2,600,000-	87,858-								
004105	***TRANSFERS FROM OTHER FUND											

FUND #-100GENERAL FUND REVENUES

	FY/2022	FY/2023	FY/2024	AMENDED	2025/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2026	FY/2026	FY/2026	FY/2026	FY/2027
							REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
***TRANSFERS FROM OTHER FUND											
004105-0101	Transfer from Reassessment F	255,703-				270,000-					
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										
004105-0503	Transfer from CDBG Fund										
--TOTAL DEPARTMENT--		255,703-	300,000-			270,000-					
OTHER FINANCING SOURCES		310,885-	2,600,986-	397,144-	2,436-	2,437-	272,437-				
009999	***YEAR ENDING BALANCE***										
009999-0001	Year Ending Balance			4,056,072-		4,056,072-	3,872,300-				
--TOTAL DEPARTMENT--				4,056,072-		4,056,072-	3,872,300-				
YEAR ENDING BALANCE				4,056,072-		4,056,072-	3,872,300-				
-TOTAL FOR FUND		42,781,282-	47,097,512-	45,578,326-	50,876,341-	27,833,310-	51,948,429-	51,088,536-			
- FINAL TOTAL		42,781,282-	47,097,512-	45,578,326-	50,876,341-	27,833,310-	51,948,429-	51,088,536-			

FY/2022	FY/2023	FY/2024	AMENDED	2025/02	PROJECTED	DEPT FY/2026	ADMIN FY/2026	AMENDED FY/2026	APPR FY/2026	DEPT FY/2027
<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>REQUEST</u>	<u>RECOMMEND</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>REQUEST</u>

000999	GENERAL FUND EXPENDITURES									
011000	BOARD OF SUPERVISORS									
011010	***BOARD OF SUPERVISORS***									
011010-1001	Salaries & Wages	36,000	36,000	36,000	36,000	24,000	36,000	36,000		
011010-2001	FICA	2,750	2,691	2,328	2,754	1,419	2,754	2,754		
011010-2005	Hospital/Medical Plans	697	8,440	12,429	22,483	14,804	22,483	23,868		
011010-3002	Professional Services	55,728	68,923	83,189	84,300	23,870	82,438	90,130		
011010-3007	Advertising	14,309	11,850	14,850	15,500	6,084	10,000	15,500		
011010-3151	Legal Fees (Delinquent Taxes									
011010-5306	Surety Bonds									
011010-5401	Office Supplies	418	277	633	500	221	750	800		
011010-5411	Books & Subscriptions	1,781	2,197	2,138	1,800	1,767	2,300	2,300		
011010-5501	Travel (Mileage)	3,167	2,283	6,572	4,500	1,062	6,500	6,500		
011010-5503	Travel (Subsistence & Lodgin	5,390	4,242	8,993	7,500	3,363	7,500	8,000		
011010-5504	Travel (Convention & Educati	2,825	3,450	4,575	4,500	2,275	4,500	4,600		
011010-5507	Retreat				250	984	984	1,000		
011010-5801	Dues & Assoc. Memberships	4,315	7,431	450	3,640	4,298	4,300	3,848		
	--TOTAL DEPARTMENT--	127,380	147,784	172,157	183,727	84,147	180,509	195,300		

BOARD OF SUPERVISORS	<u>127,380</u>	<u>147,784</u>	<u>172,157</u>	<u>183,727</u>	<u>84,147</u>	<u>180,509</u>	<u>195,300</u>				
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012000	GENERAL & FINANCIAL ADMINIST
012010	***COUNTY ADMINISTRATOR***
012010-1001	Salaries & Wages 274,910 288,002 254,458 261,363 174,242 261,363 261,363
012010-1002	Overtime 2,752 3,881 3,956 4,500 1,018 4,500 4,500
012010-2001	FICA 19,116 39,779 19,539 19,756 13,346 20,339 20,339
012010-2002	Retirement-VRS 21,934 20,165 19,531 31,640 12,812 31,161 31,161
012010-2005	Hospital/Medical Plans 6,970 8,433 25,464 40,612 26,408 39,612 39,612
012010-2006	Group Insurance 3,687 3,311 3,373 3,400 2,056 3,084 3,084
012010-2008	Disability/Life Insurance 6,132 511 3,666 3,666 2,444 3,666 3,666
012010-2009	Hybrid Disability VLDP 727 808 907 796 547 820 820
012010-2011	Worker's Compensation 3,768 3,560 3,982 4,404 3,303 4,404 4,404
012010-2013	VRS Retirement Hybrid Plan 10,465 10,906 12,236 2,689 10,309 3,877 3,877
012010-3002	Professional Services
012010-3005	Maintenance Service Contract 4,449 5,851 6,026 6,700 3,518 6,000 6,700
012010-3006	Printing & Binding
012010-5201	Postal Services 1,640 1,742 2,081 1,899 1,152 1,899 2,500
012010-5203	Telecommunications 1,011 672 861 1,800 447 1,000 1,000
012010-5306	Surety Bonds
012010-5401	Office Supplies 1,226 1,828 1,565 1,900 1,624 1,900 2,000
012010-5411	Books & Subscriptions 57 156 1 750 254 500 500
012010-5501	Travel (Mileage) 5,908 3,637 3,606 4,000 2,073 3,200 3,700
012010-5503	Travel (Subsistence & Lodgin 65 153 1,900 33 1,000 750
012010-5504	Travel (Convention & Educati 125 984 950 950 950
012010-5506	Travel (Mileage)-Staff 250
012010-5508	Travel (Convention&Education

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FUND #-100 GENERAL FUND EXPENDITURES												
		FY/2022	FY/2023	FY/2024	AMENDED	2025/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2026	FY/2026	FY/2026	FY/2026	FY/2027
								REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
	COUNTY ADMINISTRATOR											
012010-5801	Dues & Assoc. Memberships	1,713	1,314	1,327	2,000	1,707	1,707	1,500				
012010-7002	Furniture & Fixtures				750		750	750				
	--TOTAL DEPARTMENT--	366,590	395,605	362,732	395,725	257,293	391,732	393,176				
012040	***COUNTY ATTORNEY***											
012040-3002	Professional Services	95,511	93,008	74,063	100,000	75,235	100,000	100,000				
012040-3003	Tax Parcel Surveys			9,844								
012040-3010	Professional Svcs BB Network											
012040-3011	Professional Svcs Amici Curi											
012040-3015	ACP Legal Defense	1,446										
012040-3016	Legal Defense Deductible - V	24,141										
012040-3020	Case Settlement Expense		2,000									
012040-5411	Books and Subscriptions											
012040-5508	Travel (Convention & Educati											
012040-5801	Dues and Memberships											
	--TOTAL DEPARTMENT--	121,098	95,008	83,907	100,000	75,235	100,000	100,000				
012090	***COMMISSIONER OF THE REVEN											
012090-1001	Salaries & Wages	178,111	187,018	200,853	206,611	137,741	206,611	206,611				
012090-1003	Part-time Salaries			2,457								
012090-2001	FICA	13,528	14,209	15,200	15,306	9,984	15,806	15,806				
012090-2002	Retirement-VRS	9,412	9,414	4,959	21,548		22,252	22,252				
012090-2005	Hospital/Medical Plans	33,456	33,739	38,871	46,822	29,056	43,584	43,584				
012090-2006	Group Insurance	2,387	2,506	2,686	2,681	1,625	2,438	2,438				
012090-2009	Hybrid Disability VLDP	830	892	1,337	1,481	1,019	1,529	1,529				
012090-2011	Worker's Compensation	2,698	2,491	3,195	3,580	2,685	3,580	3,580				
012090-2013	VRS Retirement Hybrid Plan	11,929	12,037	18,035	5,002	18,848	7,231	7,231				
012090-3002	Professional Services(ESD)	828	886	948	950	948	950	950				
012090-3003	Construction Assessment Serv		8,160	6,113	9,000	6,505	9,000	9,000				
012090-3004	Repairs and Maintenance	95	95		400		400	400				
012090-3009	Government Services (DMV)											
012090-3015	Professional Service-Softwar	4,463	4,686	5,084	4,700		5,100	5,500				
012090-5201	Postal Services	3,868	3,622	2,322	3,500	2,812	3,800	5,500				
012090-5203	Telecommunications	44	102	191	100	86	100	100				
012090-5401	Office Supplies	6,460	7,478	9,418	5,500	2,481	5,500	6,000				
012090-5413	Other Operating Supplies	53		2,997	9,800	1,520	7,000	10,500	500-			
012090-5501	Travel (Mileage)		219	20	550		550	600				
012090-5503	Travel (Subsistence & Lodgin	515			1,100			1,200	700-			
012090-5504	Travel (Convention & Educati	275	250	120	800	575	800	1,200	400-			
012090-5801	Dues & Assoc. Memberships	770	750	375	700	400	700	800				
012090-7007	Data Processing Equipment											
	--TOTAL DEPARTMENT--	269,722	288,554	315,181	340,131	216,285	336,931	344,781	1,600-			
012100	***REASSESSMENT***											
012100-1003	Part-Time Clerical Salaries	18,000										
012100-2001	FICA											
012100-3002	Professional Services	155,958			131,000	108,000	259,200	146,373				

FUND #-100GENERAL FUND EXPENDITURES

	FY/2022	FY/2023	FY/2024	AMENDED	2025/02	PROJECTED	DEPT FY/2026	ADMIN FY/2026	AMENDED FY/2026	APPR FY/2026	DEPT FY/2027
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
REASSESSMENT											
012100-3007Advertising											
012100-5201Postal Services	11,404			5,000			10,000				
012100-5203Telecommunications											
012100-5401Office Supplies	1,100			2,000	97	200	5,000				
012100-5501Travel (Mileage)											
012100-7002Furniture & Fixtures											
012100-7007Computer Aided Appraisal Sys											
--TOTAL DEPARTMENT--	186,462			138,000	108,097	259,400	161,373				
012110*** BOARD OF EQUALIZATION **											
012110-1001Salaries & Wages	2,175						3,500				
012110-1007Clerical Salaries											
012110-2001FICA	166						268				
012110-2011Worker's Compensation											
012110-5501Travel (Mileage)											
--TOTAL DEPARTMENT--	2,341						3,768				
012130***TREASURER***											
012130-1001Salaries & Wages	191,676	203,868	217,740	230,313	134,311	226,939	218,188				
012130-1002Overtime	947										
012130-1008Unemployment Benefits											
012130-2001FICA	14,410	15,139	16,185	17,619	9,771	17,361	16,691				
012130-2002Retirement - VRS	19,731	19,737	21,093	24,805	10,089	24,441	23,499				
012130-2005Hospital/Medical Plans	34,026	35,962	38,878	39,636	20,360	30,540	30,540				
012130-2006Group Insurance	2,534	2,732	2,918	2,942	1,545	2,678	2,678				
012130-2009Hybrid Disability VLDP	210	270	288	332	276	625	625				
012130-2011Worker's Compensation	2,890	2,682	3,455	2,890	2,935	3,913	3,913				
012130-2013VRS Retirement Hybrid Plan	3,038	3,647	3,882	1,122	4,686	2,958	2,958				
012130-3002Professional Services	828	986	1,043	1,250	1,022	1,250	1,250				
012130-3004Repairs & Maintenance											
012130-3005Maintenance Service Contract	1,554	2,018	2,439	2,000	1,018	2,000	2,000				
012130-3006Printing & Binding											
012130-3007Advertising	200			250	250	250	250				
012130-3009Government Services (VITA)											
012130-3125Investment Services	5,452	11,751	1,283	12,000		12,000	12,000				
012130-5201Postal Services	31,077	34,140	37,736	36,000	19,335	38,000	38,000				
012130-5203Telecommunications	7	34	95	30	59	60	60				
012130-5306Surety Bonds											
012130-5401Office Supplies	2,566	4,042	2,363	3,000	1,009	3,000	3,500				
012130-5411Books & Subscriptions		180	240	240	140	240	240				
012130-5413Other Operating Expenses	198	258	149	500		500	500				
012130-5416Decals/Tax Tkts./Dog Tags	11,645	10,803	10,846	12,500	6,187	12,500	13,000				
012130-5420Delinquent Personal Prop.Col	33,450	35,350	34,225	36,000	14,015	36,000	36,000				
012130-5425Credit Card Fees											
012130-5501Travel (Mileage)		76		200	147	200	200				
012130-5503Travel (Subsistence & Lodgin				600		600	600				
012130-5504Travel (Convention & Educati	655	600	690	1,000		2,000	2,000				

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FUND #-100 GENERAL FUND EXPENDITURES												
		FY/2022	FY/2023	FY/2024	AMENDED	2025/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2026	FY/2026	FY/2026	FY/2026	FY/2027
								REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
	TREASURER											
012130-5801	Dues & Assoc. Memberships	800	950	825	950	750	950	950				
012130-7002	Drop Box for Tax Payments											
	--TOTAL DEPARTMENT--	357,894	385,225	396,373	426,179	227,905	419,005	409,642				
	FINANCE & ACCOUNTING											
012150												
012150-1001	Salaries & Wages	216,550	199,642	226,047	294,696	214,193	294,696	241,429				
012150-1002	Overtime	409	553	548	1,000		1,000	1,000				
012150-1004	New Position											
012150-2001	FICA	15,323	14,040	16,128	22,621	15,650	22,621	18,546				
012150-2002	Retirement- VRS	16,305	8,730	13,554	25,827	9,517	29,885	26,002				
012150-2005	Hospital/Medical Plans	30,696	36,840	36,329	47,944	28,383	39,631	33,744				
012150-2006	Group Insurance	2,842	2,652	3,033	3,214	2,340	3,274	2,849				
012150-2009	Hybrid Disability VLDP	681	1,035	920	739	813	1,297	1,410				
012150-2011	Worker's Compensation	3,191	2,984	3,637	4,073	3,055	4,073	4,073				
012150-2013	VRS Retirement Hybrid Plan	9,652	13,971	12,407	2,496	15,512	6,133	6,667				
012150-3002	Professional Services	12,802	10,700	17,199	19,425	15,752	19,425	22,140				
012150-3005	Maintenance Service Contract	31,433	35,040	38,038	42,500	39,178	40,157	42,500				
012150-5201	Postal Services	786	1,302	1,308	1,000	1,063	1,500	1,750				
012150-5401	Office Supplies	2,347	3,198	2,506	2,900	2,173	2,900	3,100				
012150-5413	Other Operating Supplies	616	1,004	1,077	1,500	515	1,000	1,500				
012150-5430	Employee Appreciation			664	1,000	33	500	1,000				
012150-5501	Travel (Mileage)							100				
012150-5503	Travel (Subsistence & Lodgin			40								
012150-5504	Travel (Convention & Educati		27		1,500	205	800	1,500				
012150-5801	Dues and Association Members	710	515	605	650	500	650	1,000				
012150-7002	Furniture & Fixtures				1,000	180	500	500				
	--TOTAL DEPARTMENT--	344,343	332,233	374,040	474,085	349,062	470,042	410,810				
	TECHNOLOGY											
012180												
012180-1001	Salaries and Wages	109,291	106,946	118,129	131,717	88,975	131,717	131,717				
012180-1004	New Position											
012180-2001	FICA	7,616	7,345	8,522	9,771	6,411	10,076	10,076				
012180-2002	Retirement-VRS	7,341	7,344	7,801	13,757	5,082	14,186	14,186				
012180-2005	Hospital/Medical Plan	21,072	18,579	20,906	24,847	15,736	23,604	23,604				
012180-2006	Group Insurance	1,459	1,419	1,564	1,712	1,036	1,554	1,554				
012180-2009	Hybrid Disability VLDP	397	356	414	438	301	451	451				
012180-2011	Worker's Compensation	1,872	1,665	2,084	2,453	1,840	2,453	2,453				
012180-2013	VRS Retirement Hybrid Plan	5,625	4,805	5,588	1,479	5,670	2,133	2,133				
012180-3002	Professional Services	110		2,526	2,500	58	2,500	2,500				
012180-3004	Repairs and Maintenance	5,156	402	2,768	3,000	2,455	3,000	3,000				
012180-3005	Maintenance Service Contract	74,512	77,386	68,178	96,962	50,620	96,962	170,270				
012180-3160	Parcel Maintenance-GIS	6,429	8,933	8,093	8,500	4,655	8,500	8,500				
012180-3170	Data Development-GIS	3,150	2,000		3,500		3,500	3,500				
012180-5203	Telecommunications (T-1)	17,598	17,965	17,444	21,500	11,863	18,000	21,500	3,500-			
012180-5204	Telecommunications; PRI,OPX,	15,449	13,060	12,056	16,500	8,211	13,500	16,500	1,500-			
012180-5205	Telecommunications Web GIS H	7,560	7,560	7,560	7,950		7,950	7,000				
012180-5207	Books and Subscriptions			95	200		200	200				

FUND #-100 GENERAL FUND EXPENDITURES

	FY/2022	FY/2023	FY/2024	AMENDED	2025/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2026	FY/2026	FY/2026	FY/2026	FY/2027
							REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
	TECHNOLOGY										
012180-5401	Office Supplies	37	470	233	250	37	250	250			
012180-5413	Other Operating Supplies	173	41	522	750	302	750	750			
012180-5414	Software	3,749			3,500		3,500	3,500			
012180-5504	Travel(Convention & Educatio	50	600	592	1,000		600	1,000	400-		
012180-5618	School Long Distance-Reimbur	21	185	133	150	108	150	150			
012180-5619	DSS Long Distance-Reimbursab	252	452	899	1,200	382	700	1,200	200-		
012180-5801	Dues and Association Members	400	100	50	200	25	200	200			
012180-7007	Computer Equipment	6,916	10,471	24,889	21,650	1,544	21,650	21,650			
	--TOTAL DEPARTMENT--	296,235	288,084	311,046	375,486	205,311	368,086	447,844	5,600-		
012240	***LAND USE PANEL***										
012240-1001	Salaries & Wages	825	810	979	1,000		1,000	5,200			
012240-1003	Part-time Salaries										
012240-2001	FICA	63	62	75	77		77	400			
012240-5201	Postal Services										
	--TOTAL DEPARTMENT--	888	872	1,054	1,077		1,077	5,600			
	GENERAL & FINANCIAL ADMINIS	1,945,573	1,785,581	1,844,333	2,250,683	1,439,188	2,346,273	2,276,994	7,200-		
013000	BOARD OF ELECTIONS										
013010	***BOARD OF ELECTIONS***										
013010-1008	Unemployment Benefits										
013010-1010	Remuneration-Elec.Brd.&Poll	23,426	48,345	77,830	29,087	31,539	58,125	30,000			
013010-2001	FICA	564	560	595	2,225	399	2,225	2,295			
013010-3002	Prof. Services (Polling plac										
013010-3007	Advertising	183	389	866	500	204	500	500			
013010-5201	Postal Services	3,143	2,466	5,255	1,500	3,003	3,600	2,400			
013010-5203	Telecommunications					91					
013010-5401	Office Supplies	6,767	9,029	16,289	6,000	8,990	12,500	7,000			
013010-5413	Other (Voting Machines)	22,679	21,303	32,813	34,830	25,914	33,000	25,000			
013010-5501	Travel (Mileage)	1,699	3,577	4,491	3,000	2,027	3,000	3,000			
013010-5503	Travel (Subsistence & Lodgin	368	391	1,032	600	902	902	800			
013010-5504	Travel (Convention & Lodging	300	819	1,372	1,500	609	1,500	1,500			
013010-5801	Dues & Assoc. Memberships	180	200	200	200	200	200	250			
013010-7040	CARES ACT - 2020 Pres. Elect										
013010-7041	CTCL COVID-19 Grant										
013010-7042	USC Democracy Grant-Voting A										
	--TOTAL DEPARTMENT--	59,309	87,079	140,743	79,442	73,878	115,552	72,745			
013020	***REGISTRAR***										
013020-1001	Salaries & Wages	112,599	118,229	196,117	203,474	135,649	203,474	203,474			
013020-1002	Overtime	1,554	3,135	15,019	9,000	5,889	9,000	6,000			
013020-1003	Part-time Salaries	3,888	600	126				500			
013020-1004	New Chief Deputy Registrar										
013020-2001	FICA	8,475	8,749	11,621	16,031	10,397	16,254	16,063			

FUND #-100 GENERAL FUND EXPENDITURES

	FY/2022	FY/2023	FY/2024	AMENDED	2025/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2026	FY/2026	FY/2026	FY/2026	FY/2027
							REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
013020-2002	9,046	9,049	9,612	21,276	6,249	9,373	9,373				
013020-2005	18,900	19,117	32,257	35,634	22,496	33,744	33,744				
013020-2006	1,509	1,584	2,626	2,647	1,601	2,401	2,401				
013020-2009	311	334	953	837	574	862	862				
013020-2011	1,718	1,511	3,298	3,533	2,650	3,533	3,533				
013020-2013	4,511	4,512	4,511	2,826	9,246	15,850	16,617				
013020-3007		342	358	500	204	500	500				
013020-5201	1,021	957	1,064	1,200	937	1,400	1,300				
013020-5203	916	1,001	1,068	1,100	648	1,084	1,100				
013020-5401	2,299	1,960	2,712	2,500	947	2,500	3,000				
013020-5501	473	420	175	600	25	600	600				
013020-5503	688	1,033	808	1,200	1,285	1,285	1,500				
013020-5504	1,384	2,896	2,320	3,000	744	3,000	3,000				
013020-5801	525	595	320	670		670	670				
--TOTAL DEPARTMENT--	169,817	176,024	284,965	306,028	199,541	305,530	304,237				
021000											
021010											
021010-1001	44,724	46,949	49,845	51,688	34,496	51,688	62,000	10,312-			
021010-1009	7,605	6,695	15,999	16,850	13,693	25,000	25,000				
021010-2001	3,421	3,531	3,753	3,839	2,589	3,954	4,743	789-			
021010-2005	8,364	8,440	9,348	10,921	6,760	10,140	10,140				
021010-2006	598	628	667	672	407	610	732	122-			
021010-2009	370	398	423	371	255	382	459	77-			
021010-2011	1,107	899	1,039	1,248	936	1,248	1,248				
021010-2013	5,280	5,374	5,709	6,659	4,810	7,376	8,847	1,471-			
021010-3016											
021010-5201	107	193	136	300		300	300				
021010-5401	147	625	465	650	323	650	650				
021010-5413											
021010-5420	2,015	2,500	2,638	2,500	2,466	2,500	2,500				
021010-5503											
021010-5504	38	400	428	400	435	435	400				
021010-7002											
--TOTAL DEPARTMENT--	73,776	76,632	90,450	96,098	67,170	104,283	117,019	12,771-			
021020											
021020-1003											
021020-2001											
021020-3004	422	202	409	450	424	450	450				
021020-3012	4,614	1,129	4,119	4,000	1,200	4,000	4,000				
021020-5203	10	22	30	50	23	50	50				
021020-5401	421	198	126	400	186	400	400				

FUND #-100 GENERAL FUND EXPENDITURES

	FY/2022	FY/2023	FY/2024	AMENDED	2025/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2026	FY/2026	FY/2026	FY/2026	FY/2027
							REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
021020-5801	***GENERAL DISTRICT COURT***										
021020-7001	Dues & Assoc. Memberships	50	50	80	50	80	100				
	Machinery & Equipment	2,391	1,878	2,611	1,829	536	1,829				
	--TOTAL DEPARTMENT--	7,858	3,479	7,345	6,809	2,419	6,829				
021030	****MAGISTRATE****										
021030-3004	Repairs and Maintenance										
021030-5203	Telecommunications			25	1	25	25				
021030-5401	Office Supplies										
021030-5411	Books & Subscriptions										
021030-7002	Furniture & Fixtures			150		150	150				
	--TOTAL DEPARTMENT--			175	1	175	175				
021040	***COURT SERVICES/VJCCCA***										
021040-3020	Detention Home (Court Servic	28,779	117,551	42,216	65,000	63,585	50,000				
021040-3022	Outreach Detention (VJCCCA)	12,318	5,544	2,557	3,566	2,047	3,566				
021040-3023	Group Homes (VJCCCA)			10,360	12,000	1,575	12,000				
021040-3025	Refund to State (VJCCCA)	984			3,395	3,395					
021040-3027	EPICS Grant Match (to Amhers										
	--TOTAL DEPARTMENT--	42,081	123,095	55,133	83,961	70,602	65,566				
021050	***J & D DISTRICT COURT***										
021050-3002	Professional Services										
021050-3004	Repairs and Maintenance			100		100	100				
021050-3005	Maintenance Service Contract										
021050-3012	Attorney Fees					2,020	2,020				
021050-5201	Postal Services	100	114	120	119	130	130				
021050-5203	Telecommunications	17	68	97	100	52	100				
021050-5401	Office Supplies		134	108	200	226	200				
021050-5411	Books & Subscriptions										
021050-5413	Other Operating Expenses										
021050-5504	Travel (Convention & Educati	168	940		1,000	1,000	1,000				
021050-5801	Dues & Assoc. Memberships	298	469	50	400	50	400				
021050-7001	Machinery & Equipment	2,590	2,379	2,177	2,274	1,440	2,274				
021050-7002	Furniture & Fixtures	481	205	1,424	600	450	600				
	--TOTAL DEPARTMENT--	3,654	4,309	3,976	4,793	2,218	6,850				
021060	***CLERK OF CIRCUIT COURT***										
021060-1001	Salaries & Wages	234,537	259,942	285,358	296,442	197,628	296,442	301,242			
021060-1003	Part Time Salaries										
021060-1004	Backscanning Wages (TTF)										
021060-2001	FICA	16,884	17,907	19,834	22,010	13,561	22,678	23,045			
021060-2002	Retirement-VRS	12,856	12,991	13,813	30,986	8,979	13,469	13,469			
021060-2005	Hospital/Medical Plans	37,141	51,117	58,433	65,446	41,544	62,316	62,316			
021060-2006	Group Insurance	3,129	3,483	3,824	3,855	2,332	3,498	3,555			
021060-2009	Hybrid Disability VLDP	1,052	1,247	1,402	1,231	846	1,268	1,290			
021060-2011	Worker's Compensation	3,443	3,235	4,325	4,932	3,699	4,932	4,932			
021060-2013	VRS Retirement Hybrid Plan	15,261	16,824	18,918	4,157	15,076	24,456				

FUND #-100GENERAL FUND EXPENDITURES

	FY/2022	FY/2023	FY/2024	AMENDED	2025/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2026	FY/2026	FY/2026	FY/2026	FY/2027
							REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
	COMMONWEALTH ATTORNEY										
022010-1006	Wages/Victim Witness Grant	56,417	59,390	67,045	67,645	47,522	71,973	67,645			
022010-1007	MOU in Lieu of FT ACA										
022010-1008	Unemployment Benefits										
022010-2001	FICA	28,893	33,594	31,700	35,026	24,453	35,962	35,962			
022010-2002	Retirement-VRS	3,136			49,311						
022010-2005	Hospital/Medical Plans	25,997	23,767	9,191	18,468	6,120	9,180	9,180			
022010-2006	Group Insurance	4,999	5,437	4,986	6,135	3,433	5,435	5,435			
022010-2009	Hybrid Disability VLDP	2,880	2,930	2,952	3,388	2,153	3,408	3,408			
022010-2011	Worker's Compensation	5,045	4,838	7,443	8,315	6,236	8,315	8,315			
022010-2013	VRS Retirement Hybrid Plan	41,161	39,532	39,828	16,025	38,402	65,727	65,727			
022010-3002	Professional Services	500									
022010-3005	Maintenance Service Contract			595	595	595	595	595			
022010-5201	Postal Services	332	292	299	500	245	350	500			
022010-5203	Telecommunications	70	123	254	85	132	220	85			
022010-5401	Office Supplies	6,125	5,395	3,765	4,500	2,584	4,268	4,500			
022010-5411	Books & Subscriptions	1,710	1,173	1,173	2,000	1,916	2,000	2,000			
022010-5413	Other Operating Supplies (VW	5,127	4,176	226	1,000	2,998	3,000				
022010-5415	Other Equipment (VWPG)										
022010-5418	Other Asset Forfeitures										
022010-5419	Expense (Asset Forfeiture)	2,662	264		30,631	1,321	1,321				
022010-5420	Expense (Federal Asset Forfe										
022010-5501	Travel (Mileage)							1,000			
022010-5504	Travel (Convention & Educati	8,531	5,275	4,067	5,000	7,584	7,584	6,000			
022010-5506	Travel(Victim Witness Grant)	270	1,428		118	728	728				
022010-5510	Witness Expenses										
022010-5801	Dues & Assoc. Memberships	2,250	2,260	1,620	2,250	1,015	1,780	2,250			
022010-7001	Machinery & Equipment	1,100	3,482		1,890		1,890	1,890			
022010-7002	Furniture & Fixtures	500		158	750	472	500	750			
022010-7007	Computer Equipment										
022010-7030	DCJS Grant 10675 2020-VD-BX-	2,237	11,351								
	--TOTAL DEPARTMENT--	580,494	643,944	589,021	744,416	467,671	719,333	710,339			
	COMMONWEALTH'S ATTORNEY	580,494	643,944	589,021	744,416	467,671	719,333	710,339			
031000	LAW ENFORCEMENT										
031020	***SHERIFF***										
031020-1001	Salaries & Wages	966,308	988,996	1,220,946	1,461,713	838,551	1,265,275	1,350,348			
031020-1002	Overtime	20,788	39,716	37,815	30,000	6,013	15,000	15,000			
031020-1003	Forest Cooperative Agreement	4,521	2,340	1,000	4,400	4,050	4,050				
031020-1004	Salaries-COPS Positions										
031020-1005	Courtroom Security	41,273	39,124	40,852	49,088	33,057	51,822	51,545			
031020-1006	Courthouse Security Wages	102,852	92,000	128,114	157,050	107,841	161,762	161,762			
031020-1007	Overtime -Dispatch Holiday/R				15,000	12,307	20,000	20,000			
031020-1008	Unemployment Benefits										
031020-1009	Local Drug Enforcement posit	38,673	63,934	83,577	68,220	79,813	119,720	119,720			

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FUND #-100 GENERAL FUND EXPENDITURES												
		FY/2022	FY/2023	FY/2024	AMENDED	2025/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2026	FY/2026	FY/2026	FY/2026	FY/2027
								REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
	SHERIFF											
031020-5509	Training	14,083	18,713	19,681	21,145	15,848	21,145	22,000				
031020-5510	Confiscated Vehicles	40	285	325	200		200	200				
031020-5801	Dues & Assoc. Memberships	1,795	5,050	4,926	10,000	7,615	10,000	10,000				
031020-5802	D.A.R.E.			64	1,000	1,009	1,009	1,250				
031020-7001	Machinery & Equipment											
031020-7002	Furniture & Fixtures											
031020-7003	Body Worn Cameras Agreement					996	1,000	18,932				
031020-7005	Motor Vehicles											
031020-7013	Equipment-Courthouse Securit											
031020-7015	School Resource Officer	43,003	51,816	72,391	102,814	70,599	102,814	105,898				
031020-7016	FY10 Homeland Security Grant											
031020-7035	ARPA 2023-LE #508516 Equip (291,202		1,933	1,933					
031020-7036	DCJS #15PBJA-22-GG-00616-MUM			3,078								
031020-7037	DCJS #15PBJA-21-GG-00258-MUM											
031020-7038	DCJS FY24 SRO Grant 24-419-A	56,244		41,141	77,614	37,196	55,794	55,896				
031020-7039	Homeland Security Grant CFDA											
031020-7040	DCJS #20-T1159LO17 Byrne Jus											
031020-7041	DCJS 2021 Body Worn Camera G	43,687										
031020-7042	DCJS FFY18 LOLE 2018DJBX0728	2,004										
031020-7043	DCJS FFY19 LOLE 2019MUBX0026		2,622									
031020-7044	DCJS FFY20 LOLE 2020MUBX0035		2,622									
031020-7045	DCJS #528496 Byrne Justice #				40,960	12,416	30,000	10,960				
031020-7046	DCJS #16-R1159LO15 Byrne Jus											
031020-7047	DCJS #17-S1159LO16 Byrne Jus											
031020-7048	DCJS #15PBJA-21-GG-00258-MUM		2,622									
031020-7049	DCJS FY24 SRO GRANT #24-1218		55,545	71,669	104,959	48,299	73,047	72,369				
031020-7050	CIT Program-Custody Exchange	900	900	1,800	2,500		1,000	1,250				
031020-7055	Safe Surfing Foundation Reim											
031020-7057	Drug Fund Account											
031020-7060	TRIAD Program				250							
031020-8002	Lease/Rent (Evidence Storage											
	--TOTAL DEPARTMENT--	1,899,457	1,964,395	2,872,695	3,165,102	1,925,331	2,944,614	3,009,060				
	LAW ENFORCEMENT	1,899,457	1,964,395	2,872,695	3,165,102	1,925,331	2,944,614	3,009,060				
032000	FIRE & RESCUE SERVICES											
032010	**PUBLIC SAFETY & EMERGENCY											
032010-1001	Salaries & Wages	273,483	334,149	426,032	471,705	310,510	471,705	471,705				
032010-1002	Part-time Wages											
032010-1003	Overtime	63,013	63,372	62,568	44,307	30,347	40,000	30,000				
032010-1004	New-Emergency Comm. Supervis											
032010-1005	PSAP Grant Staff Bonus Pay			31,250								
032010-2001	FICA	24,797	29,411	37,621	37,327	24,949	39,145	38,380				
032010-2002	Retirement-VRS	8,284	13,668	22,628	49,319	15,952	50,803	50,803				
032010-2005	Hospital/Medical Plans	70,628	69,446	80,892	113,664	69,220	108,048	108,048				

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FUND #-100 GENERAL FUND EXPENDITURES												
		FY/2022	FY/2023	FY/2024	AMENDED	2025/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2026	FY/2026	FY/2026	FY/2026	FY/2027
								REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
	**PUBLIC SAFETY & EMERGENCY											
032010-2006	Group Insurance	3,679	4,143	5,204	6,136	3,665	5,566	5,566				
032010-2009	Hybrid Disability VLDP	1,708	1,615	1,624	3,389	1,202	1,847	1,847				
032010-2011	Worker's Compensation	7,752	6,914	7,598	10,011	7,508	10,011	10,011				
032010-2013	VRS Retirement Hybrid Plan	24,684	21,791	21,917	5,089	19,930	8,734	8,734				
032010-3002	Professional Services				500	196	600	2,250				
032010-5203	Telecommunications	1,587	1,360	2,051	3,720	1,686	3,720	3,800				
032010-5401	Office Supplies	2,290	5,585	9,131	6,000	3,604	6,000	8,000				
032010-5409	Emergency Equipment	401	8,133	2,418	2,000	2,830	2,830	3,000				
032010-5410	Uniforms	208	826	2,224	2,200	2,307	2,307	3,200				
032010-5411	Books/Subscriptions	120	115	25	180	244	244	750				
032010-5504	Travel (Convention & Educati	340	2,961	6,959	11,306	5,933	8,000	10,000				
032010-5508	Dispatcher Training	6,380	8,346	9,388	10,000	7,074	10,000	12,000				
032010-5801	Dues/Associations	893	935	972	1,200	1,262	1,300	2,000				
032010-7020	VDEM Emergency Mgt Performan											
032010-8225	Disaster/Emergency Expenses											
032010-8235	Safety Program											
032010-8300	Debt Collection											
	--TOTAL DEPARTMENT--	490,247	572,770	730,502	778,053	508,419	770,860	770,094				
032020	***EMERGENCY SERV.COUNCIL***											
032020-2007	Disability Insurance	33,008	34,431	35,533	36,000	35,508	35,508	36,000				
032020-2008	Line of Duty (State Mandate)	40,128	40,128	39,213	40,128	30,314	40,239	40,500				
032020-3001	Professional Health Services											
032020-5407	Maintenance (Communication E											
032020-5415	Gas, Oil, Grease - Fire & Re	40,626	51,972	38,869	55,000	16,415	40,000	55,000	5,000-			
032020-5646	Remittance of Tower Rent to											
032020-5647	Local EMS	450,000	450,000	495,962	497,151	497,151	497,151	553,103				
032020-5648	Fire Fund	60,793	59,279	66,524	75,721	75,721	75,721					
032020-5650	Four For Life Funds	17,926	19,030	18,322	18,153	18,153	18,153					
032020-5655	Contribution-Wintergreen Vol											
032020-5660	Volunteer Stipend											
032020-5665	Oxygen Cylinders											
032020-7007	Generators											
	--TOTAL DEPARTMENT--	642,481	654,840	694,423	722,153	673,262	706,772	684,603	5,000-			
032030	***E-911 PROGRAM***											
032030-1001	Salaries & Wages	78,649	82,581	87,721	95,510	63,673	95,510	95,510				
032030-1002	Overtime											
032030-1003	Part-time Salaries											
032030-1008	Unemployment Benefits		92									
032030-2001	FICA	5,947	6,239	6,635	6,766	4,818	7,307	7,307				
032030-2002	Retirement-VRS	9,469	9,472	10,062	9,525	6,858	10,286	10,286				
032030-2005	Hospital/Medical Plan	8,364	8,440	9,348	11,385	6,760	10,140	10,140				
032030-2006	Group Insurance	1,054	1,107	1,175	1,185	751	1,128	1,128				
032030-2011	Worker's Compensation	1,512	1,305	1,589	1,908	1,431	1,908	1,908				
032030-2013	VRS Retirement Hybrid Plan											
032030-3002	Professional Services				1,500		1,500	1,500				

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FUND #-100 GENERAL FUND EXPENDITURES												
		FY/2022	FY/2023	FY/2024	AMENDED	2025/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2026	FY/2026	FY/2026	FY/2026	FY/2027
								REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
	E-911 PROGRAM											
032030-3004	Repairs & Maint.(Signs/Plate	7,276	2,871	6,709	6,000	2,987	6,000	7,000				
032030-3005	Maintenance Service Contract	264,117	319,267	357,374	421,200	295,253	395,200	438,500				
032030-3006	Printing & Binding				3,000			4,000	4,000-			
032030-3007	Advertising											
032030-3016	Contractual Services	36,040	26,332	46,483	63,300	45,031	63,300	63,300				
032030-5101	Electrical Service(Radio Tow	4,495	4,891	5,435	5,800	3,605	5,800	6,200				
032030-5102	Generator Fuel& Maintenance	11,450	17,759	36,513	31,000	14,153	31,000	36,500				
032030-5201	Postal Services	130	46	418	150	101	150	450	250-			
032030-5203	Telecommunications (Routine)	2,307	2,639	2,565	3,200	2,058	3,200	3,200				
032030-5204	Telecommunications (E-911 Tr	7,012	9,139	9,305	9,400	6,306	9,400	9,500				
032030-5205	Telecommunications(Remote Di											
032030-5400	Dispatch Ctr. Supplies											
032030-5401	Office Supplies	40		2,039	200		200	200				
032030-5410	Uniforms											
032030-5411	Books & Subscriptions											
032030-5413	Other Operating Supplies	226	243	88	750	122	250	750	500-			
032030-5501	Travel (Mileage)				100			100	100-			
032030-5504	Travel (Convention & Educati	657	601	826	1,500	513	1,500	1,500				
032030-5801	Dues & Assoc. Memberships	483	442	496	550	692	692	575				
032030-7002	Furniture & Fixtures	1,788	360	1,600	1,600		1,600	1,600				
032030-7003	Communications Equipment	13,357	7,422	12,789	15,000	4,128	8,000	15,000	2,000-			
032030-7007	E911 Equipment	954		2,279	5,000	11,814	11,814	7,500	1,500-			
032030-8002	Lease/Rent (Hightop)											
032030-8003	Tower Site Lease (Sugarloaf)			8,000	12,360	8,120	12,360	12,731				
	--TOTAL DEPARTMENT--	455,327	501,248	609,449	707,889	479,174	678,245	736,385	8,350-			
032040	***FOREST FIRE SERVICE***											
032040-5605	Forestry	20,986	20,986	20,986	20,986	20,095	20,986	20,986				
	--TOTAL DEPARTMENT--	20,986	20,986	20,986	20,986	20,095	20,986	20,986				
032060	***PAID EMS***											
032060-1001	Salaries and Wages	645,116	917,519	938,197	1,120,801	777,785	1,120,801	1,176,842				
032060-1002	Overtime											
032060-2001	Benefits - FICA, Medical	86,389	98,248	116,954	249,966	109,103	249,666	305,979				
032060-2011	Worker's Compensation	23,941	28,551		28,356	32,539	32,539	39,599				
032060-3002	Professional Services	10,000	10,000	10,000	16,000	10,000	16,000	16,000				
032060-3004	Billing Services (EMSC)	32,240	38,953	43,417	30,000	25,379	30,000	36,000				
032060-3007	Advertising	211	906	478	1,500		600	2,500	1,500-			
032060-5100	Electrical Services											
032060-5404	Medical Supplies (County)	23,747	26,039	35,954	50,000	39,839	50,000	50,000				
032060-5407	Maintenance Supplies											
032060-5409	Communications	2,110	3,688	1,824	2,300	1,453	1,500	2,800				
032060-5410	Uniforms	1,267	4,710	3,188	6,500	3,087	4,000	4,500				
032060-5413	Other Operating Supplies	874	861	729	800	2,238	2,000	1,500				
032060-5414	Non-Contractual Expense							2,500				
032060-5415	Gas, Oil,Grease-County Ambu											
032060-5501	Mileage	8,735		20,826	25,000	10,518	25,000	15,000				

FUND #-100GENERAL FUND EXPENDITURES

	FY/2022	FY/2023	FY/2024	AMENDED	2025/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2026	FY/2026	FY/2026	FY/2026	FY/2027
							REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
BUILDING INSPECTOR											
034010-5503	Travel (Subsistence & Lodgin	218	421	1,748	1,500	1,085	1,500	2,000			
034010-5504	Travel (Convention & Educati	685	2,491	2,047	2,400	1,032	2,400	3,000			
034010-5801	Dues & Assoc. Memberships	180	926	669	700	579	700				
034010-6001	Building Permit Surcharge	3,380	13,115	5,338	6,500	3,075	5,000	6,500			
034010-7002	Furniture & Fixtures	226	2,651	752	1,000		1,000				
034010-7004	Security Equipment (Building		42				750	750-			
034010-7040	Virtual Training Support Gra										
--TOTAL DEPARTMENT--											
	307,709	297,072	330,862	411,499	249,266	409,045	435,302	1,250-			
INSPECTIONS											
	307,709	297,072	330,862	411,499	249,266	409,045	435,302	1,250-			
035000	OTHER PROTECTION										
035010	***ANIMAL CONTROL***										
035010-1001	Salaries & Wages	127,883	123,189	173,538	210,762	140,416	210,762				
035010-1002	Overtime	3,499	15,781	17,537	16,200	11,598	16,200				
035010-1003	Part-time Wages	20,698	20,131	19,626							
035010-1004	ACO Proposed Salary Increase										
035010-1005	New PT Shelter Attendant						31,348	31,348-			
035010-2001	FICA	10,817	11,115	14,990	19,143	10,734	17,363	17,347			
035010-2002	Retirement-VRS	4,879	4,880	6,181	22,481	4,208	6,312				
035010-2005	Hospital/Medical Plans	29,424	26,994	37,133	46,509	31,232	46,848				
035010-2006	Group Insurance	1,675	1,643	2,301	2,797	1,655	2,487	3,051			
035010-2009	Hybrid Disability VLDP	701	680	1,002	1,123	749	1,126	1,479			
035010-2011	Worker's Compensation	2,388	2,181	3,034	4,302	3,227	4,302				
035010-2013	VRS Retirement Hybrid Plan	10,173	9,182	13,519	3,795	12,436	18,671	18,671			
035010-3002	Professional Services	15,993	18,372	18,428	27,000	9,021	20,000	30,000	7,000-		
035010-3003	Court Case Expense (Vet & ot	5,657	5,893	4,762	2,500		2,500				
035010-3006	Printing and Binding										
035010-3007	Advertising										
035010-3008	Community Outreach										
035010-3016	Sterilization Program	1,513	700	577	1,000		600	1,000			
035010-3020	Dangerous Dog Registry (VDAC	75	78	78	125	75	125				
035010-5100	Electrical Services	2,439	2,819	3,262	3,000	2,659	3,000				
035010-5203	Telecommunications	6,463	5,729	4,755	6,340	3,359	6,340				
035010-5401	Office Supplies	2,289	1,267	785	1,800	847	1,300	1,800	300-		
035010-5402	Food Supplies	1,634	779	1,288	1,200	683	1,200				
035010-5404	Medical Supplies	839	297	843	1,000		700	1,000	200-		
035010-5407	Maintenance Supplies	5,796	5,426	5,499	3,000	1,785	3,000				
035010-5410	Uniforms	3,044	2,854	3,650	2,500	4,357	4,357	3,500			
035010-5504	Travel (Convention & Educati	734	3,663	903	1,000	1,187	1,187	1,000			
035010-5509	Training	500	1,050	824	1,800	1,426	1,800				
035010-6021	School Project Supplies										
035010-7001	Machinery & Equipment										
--TOTAL DEPARTMENT--											
	259,113	264,703	334,515	379,377	241,654	370,180	412,385	38,848-			

		FY/2022	FY/2023	FY/2024	AMENDED	2025/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2026	FY/2026	FY/2026	FY/2026	FY/2027
								REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
035030	***MEDICAL EXAMINER***											
035030-3001	Professional Health Services	260	160	120	160	100	160	160				
	--TOTAL DEPARTMENT--	260	160	120	160	100	160	160				
	OTHER PROTECTION	259,373	264,863	334,635	379,537	241,754	370,340	412,545	38,848-			
042000	SANITATION & WASTE REMOVAL											
042030	***WASTE MANAGEMENT***											
042030-1001	Salaries & Wages	98,737	124,576	139,742	139,742	96,381	144,852	143,730				
042030-1002	Overtime	12,473	13,889	8,359	12,000	6,960	12,000	12,000				
042030-1003	Part-time Salaries-Conv.Ctrs	199,578	266,001	296,438	330,814	204,796	315,000	320,000				
042030-1005	Drivers Positions - Incl. OT	64,370	81,688	78,310	98,826	45,898	76,395	91,490				
042030-2001	FICA	12,843	16,521	17,029	18,235	11,235	19,688	19,688				
042030-2002	Retirement-VRS	6,814	6,662	5,798	24,649	3,769	25,402	25,402				
042030-2005	Hospital/Medical Plans	38,335	40,109	42,485	46,380	23,660	33,800	30,420				
042030-2006	Group Insurance	2,088	2,764	2,934	3,067	1,615	2,783	2,783				
042030-2009	Hybrid Disability VLDP	803	1,237	1,432	1,317	754	1,357	1,357				
042030-2011	Worker's Compensation	10,609	6,161	9,233	10,609	7,567	10,089	10,089				
042030-2013	VRS Retirement Hybrid Plan	11,556	16,696	19,319	4,448	13,643	6,418	6,418				
042030-3002	Professional Services	26,642		2,500		1,529	1,529					
042030-3003	Convenience Centers (Fuel)	56,902	46,029	33,639	56,000	25,523	41,000	56,000				
042030-3004	Repairs and Maintenance	46,226	45,527	47,244	55,000	34,402	55,000	70,000	5,000-			
042030-3005	Maintenance Service Contract	4,900										
042030-3010	Tipping Fee (Transfer Statio	319,818	336,123	350,965	393,000	199,622	334,400	363,000				
042030-3011	Tipping Fees- Region 2000 Sv	26,906										
042030-3012	Recycling Services	15,153	17,167	13,068	20,000	7,808	10,240	20,000				
042030-3015	Transportation Fees	165,701	231,164	235,572	250,000	151,375	236,483	263,377				
042030-3021	Waste Water	815	1,210	1,940	3,000	400	2,000	3,000	1,000-			
042030-3022	DEQ License Fee	6,468	6,737	7,294	7,700	7,653	7,653	7,700				
042030-3025	Tire Removal	1,633	231	210	3,000	24	500	3,000	1,500-			
042030-5100	Electrical Services	9,402	9,638	10,042	10,000	6,718	10,000	10,000				
042030-5103	Water and Sewer	462	504	567	504	386	504	750				
042030-5203	Telecommunications	2,568	2,218	2,971	3,300	1,856	3,000	3,300				
042030-5401	Office Supplies	1,163	3,432	2,791	2,500	2,292	2,500	3,500				
042030-5407	Maintenance Supplies	1,113	604	2,356	4,000	598	1,000	4,000	1,000-			
042030-5408	Vehicle Supplies (MAC trucks	21,124	14,469	27,698	35,000	7,187	15,000	35,000				
042030-5409	Recycle Coordinator	60	885	317	1,000	95	500	1,000				
042030-5410	Uniforms	2,857	1,631	2,061	3,000	1,583	2,400	5,000	1,500-			
042030-5501	Travel (Mileage)	644	664	189	700			700				
042030-5504	Education	375	2,133	730	1,500	730	1,000	1,500				
042030-7001	Machinery & Equipment		6,095									
042030-7004	Transfer Station Scale House											
042030-7007	Convenience Center Equipment		293	367	1,000	131	500	500				
042030-8002	Lease/Rent (Faber water)	1,341			1,341		1,341	1,341				
	--TOTAL DEPARTMENT--	1,170,479	1,303,058	1,363,600	1,541,632	866,190	1,374,334	1,516,045	10,000-			
	SANITATION & WASTE REMOVAL	1,170,479	1,303,058	1,363,600	1,541,632	866,190	1,374,334	1,516,045	10,000-			

FUND #-100GENERAL FUND EXPENDITURES

	FY/2022	FY/2023	FY/2024	AMENDED	2025/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2026	FY/2026	FY/2026	FY/2026	FY/2027
							REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
043000	GENERAL MAINTENANCE										
043020	***BUILDINGS AND GROUNDS***										
043020-1001	Salaries & Wages	243,151	275,712	312,987	316,753	205,389	315,667	332,729			
043020-1002	Overtime	3,850	953	951	3,000	4,148	3,000				
043020-1003	Part-time Wages			86		107	21				
043020-1005	New FT Maintenance Position										
043020-2001	FICA	18,594	20,607	23,654	24,461	15,724	24,378	25,683			
043020-2002	Retirement-VRS	25,891	25,899	17,902	34,114	13,371	33,997	35,835			
043020-2005	Hospital/Medical Plans	43,298	48,557	48,917	61,687	41,610	66,640	70,020			
043020-2006	Group Insurance	3,254	3,722	3,728	4,244	2,386	3,725	3,926			
043020-2009	Hybrid Disability VLDP	231	441	1,038	1,760	577	796	922			
043020-2011	Worker's Compensation	3,521	3,313	4,896	5,420	4,065	5,420				
043020-2013	VRS Retirement Hybrid Plan	3,263	5,957	14,005	5,947	9,945	3,763	4,360			
043020-3005	Contracted Services	26,407	32,567	18,857	35,000	19,189	28,000	40,000	5,000-		
043020-3006	Maintenance Agreements	24,222	23,726	33,242	46,000	19,514	32,000	51,000			
043020-5100	Electrical Service	142,559	176,574	180,474	174,000	127,161	174,000	191,400			
043020-5102	Heating Fuel										
043020-5103	Water and Sewer	13,751	12,610	12,127	15,000	9,833	15,000	18,000	1,000-		
043020-5203	Telecommunications	2,366	2,309	1,662	3,000	801	1,500	3,000	500		
043020-5308	Insurance (Property/liabilit	27,635	30,246	31,075	32,000	30,761	30,761	32,000			
043020-5403	Agricultural Supplies& Servi	19,800	22,031	23,610	25,000	18,666	25,000	40,260	12,260-		
043020-5405	Janitorial Supplies	8,808	14,299	11,862	13,500	4,826	12,130	13,500			
043020-5407	Maintenance Supplies	36,345	46,440	21,949	41,000	11,429	25,000	41,000			
043020-5410	Uniforms	2,149	2,433	1,765	2,600	1,392	2,300	4,200	1,200-		
043020-5423	Pest Control	1,585	4,850	3,370	5,400	2,480	5,000	6,000	600-		
043020-5501	Travel (Mileage)										
043020-5506	Education/Training			106			2,000				
043020-7001	Machinery & Equipment		12,626	2,100	3,500	1,204	2,000	3,500			
043020-8002	Rent/Lease	95,662	93,217	106,865	109,073	74,615	109,073	113,813			
043020-8003	NMS Maintenance										
043020-8004	RVCC Maintenance										
043020-8005	Wayside Maintenance	1,356									
043020-8006	Snow Removal	2,056	17	780	1,500	1,027	1,500				
043020-8007	UST Removal (NCHS)										
043020-8101	Repair/Replacement Insurance										
	--TOTAL DEPARTMENT--	749,754	859,106	878,008	963,959	620,220	920,671	1,043,068	19,560-		
043040	***MOTOR POOL***										
043040-5305	Motor Vehicle Insurance	32,743	35,004	39,953	42,000	41,983	42,000	42,000			
043040-5408	Vehicle Repairs & Supplies	59,391	60,371	85,772	60,000	48,269	60,000	65,000			
043040-5409	New Vehicle Equipment (Sheri										
043040-5415	Gas, Oil, and Grease	124,199	144,004	169,498	145,000	107,954	145,000	150,000			
043040-7005	Motor Vehicles										
	--TOTAL DEPARTMENT--	216,333	239,379	295,223	247,000	198,206	247,000	257,000			
	GENERAL MAINTENANCE	966,087	1,098,485	1,173,231	1,210,959	818,426	1,167,671	1,300,068	19,560-		

FUND #-100GENERAL FUND EXPENDITURES

	FY/2022	FY/2023	FY/2024	AMENDED	2025/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2026	FY/2026	FY/2026	FY/2026	FY/2027
							REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
051000	HEALTH										
051010	***LOCAL HEALTH DEPARTMENT**										
051010-5601	Nelson Co. Health Dept.	307,265	313,591	340,607	357,637	268,228	357,637	375,519			
051010-7002	Furniture & Fixtures										
	--TOTAL DEPARTMENT--	307,265	313,591	340,607	357,637	268,228	357,637	375,519			
	HEALTH	307,265	313,591	340,607	357,637	268,228	357,637	375,519			
052000	MENTAL HEALTH/COMM.SERVICES										
052010	***MENTAL HEALTH***										
052010-5602	Region Ten Comm. Services Bo	100,586	150,000	150,000	150,000	112,500	150,000	150,000			
	--TOTAL DEPARTMENT--	100,586	150,000	150,000	150,000	112,500	150,000	150,000			
	MENTAL HEALTH/COMM.SERVICES	100,586	150,000	150,000	150,000	112,500	150,000	150,000			
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	743-									
	--TOTAL DEPARTMENT--	743-									
053600	***CSA/AT RISK YOUTH & FAMIL										
053600-1003	Part-time Wages	10,805	11,422	12,244	15,000	9,027	15,000	15,000			
053600-1011	Renumeration-Local Board	1,275	1,275	900	1,800	825	1,800	1,800			
053600-2001	FICA	924	971	1,006	1,286	754	1,286	1,286			
053600-2011	Worker's Compensation	703	496	503	704	522	696	696			
053600-3164	Purchased Services (Mandated	1,624,552	2,773,757	2,164,658	2,000,000	1,674,649	2,000,000	2,000,000			
053600-3174	Purchased Services (Non-Mand	9,317		8,975	12,721	10,275	12,721	18,522			
053600-5201	Postage										
053600-5203	Phone										
053600-5401	Office Supplies	250	733	250	1,000	238	1,000	1,000			
053600-5504	Travel (Convention & Meeting										
	--TOTAL DEPARTMENT--	1,647,826	2,788,654	2,188,536	2,032,511	1,696,290	2,032,503	2,038,304			
	WELFARE/SOCIAL SERVICES	1,647,083	2,788,654	2,188,536	2,032,511	1,696,290	2,032,503	2,038,304			
064010	***COMMUNITY COLLEGE***										
064010-5649	Piedmont Va. Community Colle	2,393	2,108	2,513	2,117	529	2,117	2,124			
	--TOTAL DEPARTMENT--	2,393	2,108	2,513	2,117	529	2,117	2,124			
	COMMUNITY COLLEGE	2,393	2,108	2,513	2,117	529	2,117	2,124			

FUND #-100GENERAL FUND EXPENDITURES

	FY/2022	FY/2023	FY/2024	AMENDED	2025/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2026	FY/2026	FY/2026	FY/2026	FY/2027
							REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
071000	PARKS & RECREATION										
071020	***RECREATION***										
071020-1001	Salaries and Wages	105,859	108,767	119,388	121,482	83,218	125,126	125,126			
071020-1002	Overtime	2,290	782	1,364	1,500	808	1,500	1,500			
071020-1003	Part Time Salaries	4,368	3,090	4,183	6,000	20,224	30,500	30,500			
071020-1004	PT Field and Maint	10,152	13,778	17,456	17,919	8,786	17,919	17,919			
071020-1005	New PT Parks & Recreation Ai			9,984	24,500						
071020-1008	Unemployment Benefits		50								
071020-2001	FICA	9,287	9,541	11,518	13,191	8,556	13,391	13,391			
071020-2002	Retirement-VRS	11,842	12,463	11,927	13,084	5,508	13,476	13,476			
071020-2005	Hospital/Medical Plans	16,031	16,866	14,553	18,468	6,120	9,180	9,180			
071020-2006	Group Insurance	1,318	1,456	1,551	1,628	980	1,476	1,476			
071020-2009	Hybrid Disability VLDP			100	348	236	358	358			
071020-2011	Worker's Compensation	1,893	1,685	2,430	1,893	2,836	3,781	3,781			
071020-2013	VRS Retirement Hybrid Plan			1,348	1,175	3,758	1,694	1,694			
071020-3001	Health/Backgroud Services	96	159	364	250	345	345	750			
071020-3005	Maintenance Service Contract	249			700		700	700			
071020-3006	Printing & Binding	2,644	2,865	728	2,500	145	1,500	2,000			
071020-3007	Advertising	1,122	2,939	468	3,500	2,800	3,000	3,500			
071020-3016	Contracted Services	2,000	4,755	2,735	5,000	1,742	3,000	5,000	1,000-		
071020-3017	Contracted Umpires	4,380	7,408	8,920	10,800	7,885	10,800	14,600	1,600-		
071020-3018	Contracted Field Maintenance	4,060	5,278	16,851	12,000	5,959	11,000	12,000			
071020-3019	VBRRT - Blue Ridge Rail Trai	10,521	10,621	18,131	12,000	10,828	12,000	14,000			
071020-3020	Blue Ridge Tunnel Trail Main	16,648	33,016	33,339	35,000	25,627	35,000	35,000			
071020-3023	Parks & Rec Special Events			1,637		2,115	2,115				
071020-5100	Electrical Svcs (field light	1,261	1,615	1,459	2,000	1,030	1,600	2,000	300-		
071020-5201	Postal Services	125	114	120	200		200	200			
071020-5203	Telecommunications	16	33	61	1,500	32	500	1,500	1,000-		
071020-5401	Office Supplies	1,758	257	1,717	800	241	800	800			
071020-5407	Maintenance Supplies	2,554	7,339	8,668	5,000	5,803	5,803	8,000			
071020-5410	Outdoor Recreation		117								
071020-5411	Recreation Programming										
071020-5412	Educational & Recreational S	18,362	32,945	32,420	30,000	19,020	30,000	30,000			
071020-5422	Special Projects		2,499								
071020-5501	Travel(Mileage)		55		250		250	250			
071020-5503	Travel(Subsistence & Lodging	677	1,263	1,513	1,900	1,132	1,900	2,000			
071020-5504	Travel(Convention & Educatio		946	1,550	1,500	1,069	1,500	1,500			
071020-5801	Dues and Memberships	200	200	200	900	200	670	800			
071020-7001	Machinery & Equipment			3,295							
071020-7007	MyRec Rec Management Softwar	2,995	3,295		3,295		3,295	3,295			
071020-8003	VOF Public Access Grant- Roc			1,920	27,000		10,000	17,000			
071020-8004	Forest Sustainability Fund S				95,321	25,000	25,000	70,321			
	--TOTAL DEPARTMENT--	232,708	286,197	331,898	472,604	252,003	379,379	443,617	3,900-		
	PARKS & RECREATION	232,708	286,197	331,898	472,604	252,003	379,379	443,617	3,900-		

FUND #-100GENERAL FUND EXPENDITURES

		FY/2022	FY/2023	FY/2024	AMENDED	2025/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2026	FY/2026	FY/2026	FY/2026	FY/2027
								REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
081000	PLANNING & COMMUNITY DEVELOP											
081010	***PLANNING***											
081010-1001	Salaries & Wages	115,007	120,757	141,265	147,799	90,269	147,799	147,799				
081010-1002	Overtime	1,956	3,375	2,573	3,500	510	2,000	3,500				
081010-1003	Part-time Salaries											
081010-1004	New Position-Planner											
081010-1011	Remuneration-Planning Commis	5,270	6,075	3,525	4,050	3,750	4,050	6,300				
081010-1012	Remuneration-Zoning Board	300	225	675	900		900	1,350	450-			
081010-2001	FICA	8,916	9,396	10,738	11,245	6,769	11,460	11,574				
081010-2002	Retirement - VRS				15,454		15,918	15,918				
081010-2005	Hospital/Medical Plans	18,900	19,110	21,522	22,848	13,566	22,644	22,644				
081010-2006	Group Insurance	1,541	1,618	1,907	1,923	1,105	1,744	1,744				
081010-2009	Hybrid Disability VLDP	955	1,026	1,210	1,062	693	1,094	1,094				
081010-2011	Worker's Compensation	2,330	1,695	2,283	2,759	2,021	2,695	2,695				
081010-2013	VRS Retirement Hybrid Plan	13,698	13,851	16,324	3,587	11,575	5,173	5,173				
081010-3000	Professional Services-BZA Le											
081010-3001	Professional Service-BZA Tec											
081010-3002	Professional Service TJPDC											
081010-3003	Professional Services-Other											
081010-3005	Maint.Contracts	6,853	4,987	4,268	5,000	4,807	5,000	6,000				
081010-3006	Printing & Binding	644	953		1,000	752	1,000	1,000				
081010-3007	Advertising	4,054	4,595	3,296	4,500	1,678	4,000	4,500				
081010-5201	Postal Services	1,264	697	828	1,600	468	1,000	1,600	400-			
081010-5203	Telecommunications	12	38	73	50	27	50	50				
081010-5401	Office Supplies	1,484	970	1,830	1,500	916	1,500	1,500				
081010-5411	Books & Subscriptions	315		120	500	443	443	500				
081010-5501	Travel (Mileage)	996	1,583	1,014	1,500	858	1,500	1,500				
081010-5503	Travel (Subsistence & Lodgin	2,091	2,109	1,693	2,200	1,049	2,200	2,500				
081010-5504	Travel (Convention & Educati	825	337		800	1,150	1,150	800				
081010-5505	Training	2,220	1,795	1,852	2,200	1,025	2,000	2,200				
081010-5650	Th.Jefferson Planning Distri											
081010-5801	Dues & Assoc. Memberships	668	500	642	750	280	650	750				
081010-7002	Furniture & Fixtures											
081010-7007	Computer Equipment											
081010-7050	Junkyard Cleanup Grant Progr				5,000							
--TOTAL DEPARTMENT--		190,299	195,692	217,638	241,727	143,711	235,970	242,691	850-			
081020	***TOURISM/ECONOMIC DEVELOPM											
081020-1001	Salaries and Wages	132,128	138,796	148,135	149,355	104,377	156,565	156,565				
081020-1003	Part Time Salaries-Tourism	51,981	69,350	83,850	83,694	58,162	87,050	87,050				
081020-1004	New FT Assist Dir Special Pr				82,417		30,488	60,976				
081020-2001	FICA	14,091	15,916	17,752	17,828	12,445	20,969	23,301				
081020-2002	Retirement-VRS	15,908	15,913	16,991	16,086	11,241	20,145	23,429				
081020-2005	Hospital/Medical Plans	16,728	16,880	18,696	18,552	13,520	24,505	30,420				
081020-2006	Group Insurance	1,770	1,859	1,985	2,001	1,232	2,207	2,567				
081020-2009	Hybrid Disability VLDP						225	451				
081020-2011	Worker's Compensation	2,601	2,191	2,930	2,173	3,899	5,199	5,199				
081020-2013	VRS Retirement Hybrid Plan						1,067	2,134				

FUND #-100GENERAL FUND EXPENDITURES

	FY/2022	FY/2023	FY/2024	AMENDED	2025/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2026	FY/2026	FY/2026	FY/2026	FY/2027
							REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
***TOURISM/ECONOMIC DEVELOPM											
081020-3002Professional Services	800	2,044	596								
081020-3004Trail Marketing Plan (CDBG)											
081020-3005Maintenance Service Contract	954	1,554	1,714	2,700	1,151	2,000	2,700				
081020-3006Printing & Binding	47,550	39,399	28,441	42,000	32,747	42,000	42,000				
081020-3007Advertising	43,104	54,683	40,892	63,000	30,389	55,000	63,000				
081020-3010Printing-Reimbursible by Rev											
081020-3012Economic Development Incenti											
081020-5201Postal Services	3,360	3,252	2,226	4,500	1,353	3,000	4,500				
081020-5203Telecommunications	7,406	8,591	12,153	15,000	7,329	13,000	18,500				
081020-5401Office Supplies	2,099	2,713	1,771	5,500	1,323	4,000	5,500				
081020-5402Inventory for Resale	239										
081020-5403Sales Tax	24	5	5								
081020-5411Books & Subscriptions	731	878	822	1,200	147	800	1,200				
081020-5419Photography		267	163	1,000	2,350	2,350	1,000				
081020-542050 Yrs of Love Marketing											
081020-5501Travel (Mileage)				100		100	100				
081020-5503Travel (Subsistence & Lodgin											
081020-5504Travel (Convention & Educati	3,173	2,158	5,605	3,500	7,307	7,307	3,500				
081020-5801Dues & Assoc. Memberships	2,474	2,203	2,724	2,000	2,864	2,864	2,000	500			
081020-7002Furniture & Fixtures				400		400	400				
081020-7007Computer Equipment		233		500							
081020-7050USDA Cider Apple Grant											
081020-7051USDA Cider Apple Cost Share											
081020-7055USDA Hops Yard Cost Share Pr											
081020-7056GO VA Wine Industry Grnt 23-			30,000	93,000	93,000	93,000					
081020-7057VTC Mkt Lev#0323-0110 Eat.Dr			20,000								
081020-7058VTC DMO Drive Outdoor #23-10		19,996									
081020-7059VTC DMO Marketing #0323-0013			20,000								
081020-7060Virginia Tourism Marketing G											
081020-7061VTC Recovery Marketing Grant											
081020-7062VTC Drive Tourism 2.0 Grant		10,000									
081020-7063VTC ARPA Tourism Recovery Gr	60,500	141,500	42,650								
081020-7064VTC DMO Marketing Grant -#03	2,857	20,142									
081020-7065DHCD VA Main Street Grant (C	10,500										
081020-7066DHCD Community Business Laun		56,250									
081020-7067VTC DMO Stars & Spurs #0324-			18,000								
--TOTAL DEPARTMENT--	420,978	626,773	518,101	606,506	384,836	574,241	536,492	500			
081050*** ECONOMIC DEVELOPMENT ***											
081050-3010AFID Infrastructure Grant (E		12,500	2,743	19,757	8,242	19,757					
081050-3011AFID Infrastructure Grant - O		25,000	25,000								
081050-3160Nellysford Master Plan											
081050-5895Shipman Historic District DH			7,500	7,500	7,500	7,500					
--TOTAL DEPARTMENT--		37,500	35,243	27,257	15,742	27,257					
PLANNING & COMMUNITY DEVELO	611,277	859,965	770,982	875,490	544,289	837,468	779,183	350-			

FUND #-100 GENERAL FUND EXPENDITURES

		FY/2022	FY/2023	FY/2024	AMENDED	2025/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2026	FY/2026	FY/2026	FY/2026	FY/2027
								REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
082000	ENVIRONMENTAL MANAGEMENT											
082030	***SOIL & WATER CONSERV. BOA											
082030-5604	T. Jefferson Soil & Water	33,075	34,067	34,067	35,089	8,772	35,089	36,142				
	--TOTAL DEPARTMENT--	33,075	34,067	34,067	35,089	8,772	35,089	36,142				
082050	***LITTER CONTROL***											
082050-6008	Anti-Litter Activities				11,490							
	--TOTAL DEPARTMENT--				11,490							
	ENVIRONMENTAL MANAGEMENT	33,075	34,067	34,067	46,579	8,772	35,089	36,142				
083000	VA COOPERATIVE EXTENSION											
083010	***VA COOPERATIVE EXTENSION											
083010-1001	Salaries & Wages	15,329	38,015	41,125	40,377	10,119	40,377	45,215				
083010-2002	Retirement-VRS	5,411	12,332	13,451	14,939	4,017	14,939	16,729				
083010-5203	Telecommunications	1,062	1,059	1,218	1,100	506	1,100	1,100				
083010-5412	Educational & Recreational S		784	658	800	492	800	800				
	--TOTAL DEPARTMENT--	21,802	52,190	56,452	57,216	15,134	57,216	63,844				
	VA COOPERATIVE EXTENSION	21,802	52,190	56,452	57,216	15,134	57,216	63,844				
091000	NON-DEPARTMENTAL											
091030	***NON-DEPARTMENTAL***											
091030-2001	Non-departmental FICA Tax/Be											
091030-5201	Non-departmental postage (UP	1,768	1,526	1,598	1,773	1,170	1,773	1,773				
091030-5202	Opioid Remediation			8,184	60,944	24,074	51,682	47,699				
091030-5604	Dolly Parton Imagination Lib				1,000	1,000	1,000					
091030-5605	Regional Library	341,909	345,866	359,750	382,965	191,123	382,965	413,914				
091030-5606	T.J. EMS Council	10,000	10,000	10,000	10,000	5,000	10,000					
091030-5607	JABA	101,500	101,500	106,575	111,904	83,928	111,904	111,904				
091030-5608	Colleen Debt Service	50,000	49,946	50,000	50,000	25,000	50,000	50,000				
091030-5609	Fire Protection - Misc.	156,000	156,000	156,000	156,000	78,000	156,000	156,000				
091030-5610	CORONAVIRUS(COVID-19)EXPENSE	9,451										
091030-5611	JAUNT	67,176	67,176	80,672	90,179	67,634	90,179	88,840				
091030-5612	MACAA	31,410	31,410	36,000	36,000	27,000	36,000	55,000				
091030-5613	Shelter for Help	8,160	8,500	8,926	8,926	6,695	8,926	9,372				
091030-5614	COVID-19 Municipal Utility G	32,387										
091030-5615	Worker's Compensation Increa	5,518	4,415	7,291		3,969	3,969	15,669				
091030-5616	Employee Benefits	860	153,923	15,743	23,888	2,895	2,895	396,243				

FUND #-100GENERAL FUND EXPENDITURES

		FY/2022	FY/2023	FY/2024	AMENDED	2025/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2026	FY/2026	FY/2026	FY/2026	FY/2027
								REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
	NON-DEPARTMENTAL											
091030-5622	Foothills Child Advocacy Cen	4,000	4,000	2,500	9,255	4,628	9,255	10,000				
091030-5623	OAR/Jefferson Area Comm Corr	8,129	11,975	16,134	12,907	9,680	12,907	15,366				
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				
091030-5627	VA Career Works-Piedmont Reg							2,942				
091030-5629	NC Economic Development Auth	3,100	3,100	3,100	3,100	3,100	3,100	8,100				
091030-5630	Blue Ridge Railway Trail											
091030-5631	Central Virginia Partneship	10,000	10,000	10,000	10,000	7,500	10,000	10,000				
091030-5632	Rockfish Valley Community Ce											
091030-5638	Nelson County Community Dev.	55,729	69,661	69,661	69,661	52,246	69,661	69,661				
091030-5639	NCCDF - NCHS House Project							25,000				
091030-5641	Community Investment Collabo	4,000	4,000	9,500	8,708	4,354	8,708	8,976				
091030-5642	Nelson County Chamber of Com											
091030-5643	CASA of Central Virginia	3,500	3,500	3,500	3,500	2,625	3,500	3,500				
091030-5644	Gladstone Senior Center Meal	8,254	9,000	15,000	15,000	11,250	15,000	15,000				
091030-5645	Rockfish Senior Center Meals			12,300	12,367	6,184	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				
091030-5652	Wintergreen Performing Arts	9,000	9,000	9,000	9,000	9,000	9,000	9,000				
091030-5655	Retiree Supplement	16,508	17,184	18,363	20,022	13,156	20,022	20,022				
091030-5656	Habitat for Humanity- Piedmo		2,500	1,250	3,750	3,125	3,750	2,500				
091030-5657	Community Center Tax Refunds	18,017	22,832	20,838	19,497		19,497	19,497				
091030-5659	VA BlueRidge Railway Trail F		10,000									
091030-5665	Blue Ridge Tunnel(TEA-21)	81,050										
091030-5669	Nelson Heritage Center			200,000								
091030-5670	Vietnam War & Conflicts Foun		250,000									
091030-5671	BRMC-Latino Outreach											
091030-5680	Cover the Caboose											
091030-5685	TJ Planning District Commiss	22,960	20,412	25,182	30,912	25,684	30,912	21,267				
091030-5686	TJPD-VDOT Safe Streets Gran			21,389								
091030-5690	Crozet Tunnel Foundation											
091030-5695	Rt 250 Afton Overlook Improv	2,345	3,320		1,500		1,500	1,500				
091030-5700	Humane Society of Nelson Cou											
091030-5705	Jefferson Area CHIP											
091030-5710	Wild Rose Solar Project											
	--TOTAL DEPARTMENT--	1,077,486	1,523,028	1,314,312	1,406,646	681,360	1,152,222	1,845,000				
	CAPITAL OUTLAY											
091050												
091050-1001	Convenience Center Container							30,700				
091050-1002	UPS Battery Replacement (IT)	10,277										
091050-1003	Sheriff Dept Power DMS Softw		16,000	12,804								
091050-1004	911 NICE Call Recorder Upgra	34,578										
091050-1005	ECC UPS Replacement (E911)			59,359								
091050-1006	Tower UPS Replacements			83,667								
091050-1007	Replace Trimble GPS Units			12,592								

FUND #-100GENERAL FUND EXPENDITURES

	FY/2022	FY/2023	FY/2024	AMENDED	2025/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2026	FY/2026	FY/2026	FY/2026	FY/2027
							REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
CAPITAL OUTLAY											
091050-2001Short Term Rental System							40,000				
091050-2002Firewall Upgrade (IT)	4,500										
091050-7001Lg Format Printer/Scanner (B			10,106								
091050-7002EMS Knox Boxes					4,167	4,167					
091050-7005McGinnis Bldg. Structural Re	9,380						115,650	115,650-			
091050-7006Compactor Replacement							43,000				
091050-7007Architectural Partners CH Te	2,790										
091050-7008Courthouse Tree Removal Serv			17,110								
091050-7010Elementary Schools Study											
091050-7011Lovingston Revitalization Pl											
091050-7012Electoral Bd-Transport/Stora							18,900	18,900-			
091050-7013Registrar VDEM Grant Improve											
091050-7014Polling Precincts ADA Upgrad			20,532								
091050-7015Fire Control Panel in Courth							30,000				
091050-7016Registrar Office Renovation-		5,975									
091050-7017Transfer Station Tipping Flo				260,000	25,408	25,408	234,592				
091050-7018Voting Machine Replacement (151,200	146,740	146,740					
091050-7019Electronic Pollbook Replacem		42,125									
091050-7020FY22 Compensation Study	6,345	15,862	9,518								
091050-7021Courthouse Complex Repairs/P		24,410									
091050-7022Courthouse Camera Replacemen	1,407										
091050-7023Comprehensive Plan & Zoning	15,623	100,074	50,757	143,556	35,209	97,264	48,556				
091050-7024Courthouse Elevator Repair					16,145	16,145					
091050-7025Website Development & Upgrad		16,400	3,000								
091050-7026Telephone System Upgrade							162,000				
091050-7027IT Network Penetration Testi		5,415	12,870	21,000		12,512					
091050-7028Tye River Bridge Deck Repair		22,480									
091050-7029IBM AS400 Server Replacement	44,858										
091050-7030Treasurer's Online Records A		8,000									
091050-7031CC Clerk's Deedbook Room Cle											
091050-7032AP Conceptual Design DSS Bui	3,497										
091050-7033Microwave Batteries DCPlant				98,850		93,877					
091050-7035Replace CAD/Mapping Workstat				6,000		9,257					
091050-7050Phone System Configuration (10,000			10,000				
091050-7060Wireless Internet Access Exp							26,100				
091050-7061ECC Drone Program							27,089	27,089-			
091050-7072AP BOS CIP Strategic Plannin	3,367										
091050-7073Sturt Park Development	2,680		528	71,600		10,000	61,600				
091050-7074MP Services -Former Larkin P		16,200	19,800								
091050-7075Water&Sewer Capacity Study-L			13,560		6,017	39,017					
091050-7076UPS Battery Replacement DK &											
091050-7077Radio System Upgrade											
091050-7078Sheriff Vehicles & Equipment	195,364	241,778	219,074	455,770	398,351	455,770	260,484				
091050-7080Motor Pool Vehicle							40,000				
091050-70812 Maintenance Trucks		138,834									
091050-7082Maintenance Dump Truck											
091050-7084ECC First Response Vehicle							71,527	71,527-			

FUND #-100GENERAL FUND EXPENDITURES

	FY/2022	FY/2023	FY/2024	AMENDED	2025/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2026	FY/2026	FY/2026	FY/2026	FY/2027
							REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
CAPITAL OUTLAY											
091050-7085Emergency Services Vehicles	191,008	215,335	426,316	391,511	126,677	391,511	379,000				
091050-7089PAR-Agricultural Center(Amh/	28,526	30,766									
091050-7090Business Park Study	63,050										
091050-7091Recreation Center Study	22,110										
091050-7092Radio Subscriber Upgrade & I	191,256		1,421,425								
091050-7093Radio - Improve Wintergreen				196,000		196,000					
091050-7095Anim Shelt Roof Rplc,Gutters					37,500	37,500					
091050-7096Property Acquisition (Larkin	70,886	2,489,557									
091050-7097Heritage Center Water System	3,536	1,673			1,037	1,037					
091050-7098Asphalt Repair-Crthse & Conv							86,000				
091050-7099Courthouse Roof Repair											
091050-7100TAP-VDOT-Sidewalks				75,600		75,600	212,248				
091050-7102VACORP Deductible-Legal Defe			140								
091050-7105Solid Waste Roll-Off Truck		251,510									
091050-7106Metasys Bldg Automation Sys							17,600				
091050-7107Courthouse Network Switch Up							30,000				
091050-7108Remote Site Network Switch R							32,500				
091050-7109Bucks Elbow Tower Equip Relo		41,905									
091050-7110NG 911 Costs			1,500								
091050-7111VESTA 911 Upgrade for NG911			59,436								
091050-7112911 Call Handling Equipment			154,359								
091050-7115Fire & Rescue Pagers (Replac							75,000				
091050-7120Lovingston Pocket Park							65,000	65,000-			
091050-7125Financial Policy Guideline S				31,200		31,200					
091050-7130Parks & Recreation Master Pl											
091050-7135Phone System Trunk Configura				7,800		7,800					
091050-7140Dept. of Elect. Security Com		30,000	36,900	36,900	36,900	36,900					
091050-7141ProVal Migration-SQL Licensi		1,723									
091050-7145Starlink Wanderer Pro							9,190	9,190-			
091050-7150IT Network Event Logging Sol				12,000	12,888	12,888					
091050-7155JCI Support-Migrat to New SS							11,000				
091050-7156IT Network Server Replacemen				30,000		23,761					
091050-7157Animal Control Firearms/Tran											
091050-7158Animal Control Livestock Tra		15,315									
091050-7160Contingency Plan & Syst Secu							15,000				
091050-7164Circuit Court A/V Replacemen				18,000			12,000				
091050-7165CAD and RMS Server Replaceme							60,000				
091050-7166E911 Microwave Network Upgra		120,045	375,077	292,900		226,503					
091050-7170Animal Shelter Addition							25,920	25,920-			
091050-7173Animal Shelter Repairs/Upgra							156,729				
091050-7174Callohill Drive Property Pur				90,047	90,047	90,047					
091050-7175BRT Security Gates							45,000	45,000-			
091050-7176BRT Bathroom Facility							90,000	90,000-			
091050-7180Generator Upgrade (Rockfish	74,893										
091050-7185Animal Control Truck		103,954	5,377				51,000				
091050-9999Public Safety Radio Project											
--TOTAL DEPARTMENT--	979,931	3,955,336	3,025,807	2,399,934	937,086	2,040,904	2,593,385	468,276-			
NON-DEPARTMENTAL	2,057,417	5,478,364	4,340,119	3,806,580	1,618,446	3,193,126	4,438,385	468,276-			

	FY/2022	FY/2023	FY/2024	AMENDED	2025/02	PROJECTED	DEPT FY/2026	ADMIN FY/2026	AMENDED FY/2026	APPR FY/2026	DEPT FY/2027
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	BUDGET	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>REQUEST</u>	<u>RECOMMEND</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>REQUEST</u>
092000	REVENUE REFUNDS SUSPENSE ACC										
092010	***GENERAL FUND REFUNDS***										
092010-9201	Refunds	11,997	27,558	15,575	25,000	13,154	25,000				
092010-9204	Refunds (Proration)	5,882	5,106	4,121	5,000	3,480	5,000				
092010-9210	Refunds (Primary Fees)										
092010-9215	Refunds (Revenue Recovery)	597	2,726	2,035	2,000	1,189	2,000				
	--TOTAL DEPARTMENT--	<u>18,476</u>	<u>35,390</u>	<u>21,731</u>	<u>32,000</u>	<u>17,823</u>	<u>32,000</u>				
	REVENUE REFUNDS SUSPENSE AC	<u>18,476</u>	<u>35,390</u>	<u>21,731</u>	<u>32,000</u>	<u>17,823</u>	<u>32,000</u>				
093100	***TRANSFERS***										
093100-0121	Transfers to Emerg.Serv. Loa										
093100-9101	Transfer to Reassessment Fun		85,000	85,000	100,000	100,000					
093100-9110	Transfer to Capital Fund										
093100-9114	Transfer to Broadband Fund										
093100-9201	Transfer to VPA Fund	2,143,322	1,590,126	2,111,079	2,111,235	2,111,235	2,111,235				
093100-9202	Transfer to School (Nursing	164,935	164,935	164,935	164,935	164,935	164,935				
093100-9203	Transfer to School Fund-Oper	15,636,687	15,493,034	22,037,013	19,378,350	19,369,419	19,378,350	20,004,135			
093100-9204	Transfer to Debt Service Fun	3,143,087	6,341,318	3,325,284	3,327,405	3,325,284	3,325,284				
093100-9205	Transfer to School(Buses)						600,000				
093100-9206	Transfer to School (Capital)	745,587									
093100-9207	Transfer to Pin.Riv.Water/Se	183,654	76,442		350,000	350,000					
093100-9208	Transfer to Piney River 3 Pr										
093100-9209	Transfer to Courthouse Proje										
093100-9210	Transfer To Street Light Fun										
093100-9215	Transfer to School (Civil Ri										
093100-9503	Transfer to CDBG Fund										
	--TOTAL DEPARTMENT--	<u>22,017,272</u>	<u>23,750,855</u>	<u>27,723,311</u>	<u>25,431,925</u>	<u>25,420,873</u>	<u>25,431,925</u>	<u>26,205,589</u>			
	TRANSFERS	<u>22,017,272</u>	<u>23,750,855</u>	<u>27,723,311</u>	<u>25,431,925</u>	<u>25,420,873</u>	<u>25,431,925</u>	<u>26,205,589</u>			
094000	CAPITAL PROJECTS										
094100	***LIBRARY EXPANSION***										
094100-3002	Bond Issuance Expense										
094100-3003	Testing and Inspection Servi										
094100-3140	Architectural Services										
094100-3141	ASA-001 Site Analysis										
094100-3142	ASA-002 Boundary Survey Libr										
094100-3143	ASA-003 Bid Alternate MEP Sp										
094100-3144	ASA-004 Bid Alt Surge Suppre										
094100-3160	Construction Services										
094100-3161	Inspection Services										
094100-7002	Furnishings										
094200	***COUNTY OFFICE BUILDING***										

FUND #-100GENERAL FUND EXPENDITURES

	FY/2022	FY/2023	FY/2024	AMENDED	2025/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2026	FY/2026	FY/2026	FY/2026	FY/2027
							REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
094200-3002	***COUNTY OFFICE BUILDING***										
094200-3003	Bond Issuance Exp (DSS BAN20		43,929								
094200-3004	Testing and Inspection Servi		6,293								
094200-3140	Bond Issuance Exp (NCHS BAN2		43,929								
094200-3160	Architectural Services	96,033	112,641								
094200-7002	Construction Services										
	Furnishings										
	--TOTAL DEPARTMENT--	96,033	206,792								
	CAPITAL PROJECTS	96,033	206,792								
095100	***LARKIN PROPERTY BAN***										
095100-3002	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		587,438							
999000-9905	Contingency Reserve (Non-rec	1,443,276	16,062	462,617			341,303				
999000-9910	Reserve-School Resource Offi										
999000-9911	Reserve-School Capital										
	--TOTAL DEPARTMENT--	1,443,276	24,023	1,050,055			341,303				
	CONTINGENCY	1,443,276	24,023	1,050,055			341,303				
	-TOTAL FOR FUND	39,921,817	46,467,445	50,685,019	50,876,342	40,635,479	48,676,129	51,676,541	588,005-		
	- FINAL TOTAL	39,921,817	46,467,445	50,685,019	50,876,342	40,635,479	48,676,129	51,676,541	588,005-		

Mrs. Margaret Clair, Chair
Central District

Mrs. Janet Turner-Giles, Trustee
North District

Mr. George Cheape, Trustee
East District



Mrs. Shannon Powell, Vice Chair
West District

Mr. Ceaser Perkins, Trustee
South District

Dr. Amanda C. Hester
Division Superintendent

Nelson County Public Schools

March 14, 2025

Nelson County Board of Supervisors
c/o Mrs. Candice McGarry
84 Courthouse Square
Lovingston, VA 22949

Dear Mrs. McGarry,

I am writing to share with you the request of the Nelson County School Board for consideration of its proposed 2025/2026 School Operational Budget. The Total Requested Budget for FY 25/26 is \$33,879,480 composed of \$9,996,424 in State Funding, \$2,467,682 in Federal Funding, \$811,239 in Other Funding – including \$164,935 for school nurses, and a County Contribution of \$20,604,135.

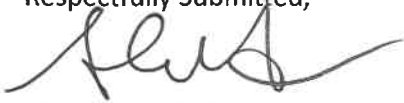
The proposed budget includes a request for 4 school buses at an estimated cost of \$150,000 per bus or \$600,000 total. The lead time to purchase the bus seems to be currently a year or more from the time of purchase order submission to bus delivery. Should these buses be funded, we would like permission to go ahead and issue the purchase order with hopes that they could be delivered prior to 6/30/26. Should the buses not arrive before June 30, 2026 the School Board would need those funds reappropriated to Fiscal Year 2026/27 for payment upon delivery. Should the buses be funded with non-recurring revenue, the request to the County for funding would be the \$164,935 for the School Nurse Program and \$20,004,135 for the Regular Operating Budget an increase of \$1,014,298 over the 2024/2025 County Contribution for the Regular Operational Budget.

In addition to the General Operational Budget, we would like to request that the approximately \$329,950 in the Textbook fund + the Annual Transfer for \$226,918 for a total of \$556,868 be appropriated for the purchase of textbooks and related technologies.

Also, we would like to request that the fund balance of the NCPS School Nutrition Fund balance of \$391,628.10 be appropriated so that funds would be available to pay for any equipment failures that may occur in the 2025/2026 fiscal year.

Should you have any questions or concerns regarding the School Division's Budget Request, please do not hesitate to contact me. We appreciate the support and the ability to collaborate to enrich the lives of Nelson County's youth.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read 'A. Hester', with a long, sweeping horizontal line extending to the right.

Amanda C. Hester, Division Superintendent

ATTACHMENTS:

2025/2026 Requested Budget Synopsis
2025/2026 Line Item Requested Operational Budget
2025/2026 Requested Budget PowerPoint Presentation

Nelson County Public Schools
Fiscal Year 2025/2026
School Board Requested Operational Budget Synopsis
Based Upon Enrollment of 1417 students

 $\frac{1}{4}$

Budget Summary

- *Increase in Revenue from Federal, State & Other sources: \$145,958*

Composed Of:

1. Increase in State Revenue \$113,636
2. Increase in Federal Revenue \$ 74,417
3. Decrease in Other Revenue - \$ 42,095



- *Change in Expenses Composed Of: \$1,760,256*

► Expenditures Increasing:

1. Salary Enhancements \$625,765.48
2. Fringe Benefits (auto esc VRS & 12% Health Ins hike) \$489,357.88
3. Net New Positions \$319,854.69
4. Joint Operations (PREP) \$ 82,280.79
5. Capital Outlay (Buses) \$ 355,560.44
6. Purchased Services (Zero Eyes) \$ 97,275.52
7. Utilities - Internet \$ 16,278.92
8. Travel \$ 2,855.57
9. Miscellaneous \$ 300.00

Expenditures Decreasing:

1. Materials & Supplies -\$224,963.88
2. Communication - \$2,227.28
3. Fund Transfer -\$2,083.00

Revenue Increase less Expenditure Increase = Deficit
 $\$145,958 - \$1,760,256 = \$1,614,298$

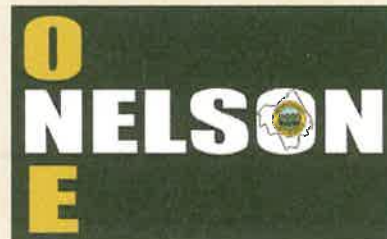


Nelson County Public Schools

FY - 2025/26 School Board's Requested Operational Budget

Dr. Amanda C. Hester, Superintendent

March 13, 2025



WE ARE COMMITTED TO:

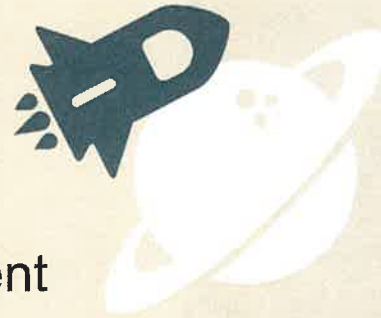
- Learning for all
- Maintaining an environment conducive to learning
- Supporting communication, collaboration, and teamwork
- Using the growth and learning process as a critical component of our organization
- Teaching the importance of mutual respect, character development, and diversity
- Including the community and business as key partners in the educational process
- Maintaining positive and proactive public relations
- Learning as a lifelong process



Focus

- Safety and maintaining an environment conducive to learning
- K-12 Literacy and addressing learning loss
- Innovation
- Best practices for excellence in teaching and learning
- Social and emotional learning support
- Career Exploration & Readiness

Empowering Students Through Excellence in Education



What You will see.....

- **Budget Goals and Assumptions/Unknowns**
- **Proposed Expenditures**
- **Proposed Revenues**
- **Estimated Enrollments**
- **Employee Demographics**
- **Division Comparisons**
- **Maintenance/Transportation**



Budget Goals and Board Goals



Student Success

Individualized instruction

Diversified courses

Career Readiness



Orderly, Safe, Healthy Environment

Utilizing advanced technologies and staff training to mitigate threats to the school environment. Attending to the physical and emotional well being of all in the school community.



Operational Excellence

Solid budget of need

Efficient Use of Resources

Accomplishing Goals of the School Board



Highly Qualified Workforce

Targeting areas to increase competitiveness across our salary scales.

Attract and retain qualified and well educated staff



Community Engagement

Technology innovations

Inform and update through variety of mediums



Budget Assumptions and Challenges

Assumptions

General Assembly Budget will be approved by the Governor

Projected School Funded Enrollment = 1417

Health Insurance will rise 12.00%;
Property & Automobile Insurance
Premiums will remain constant

No major equipment failures or need for
unplanned expenditures

Federal Grants will remain stable from
prior year awards

Challenges

Inflation and increased cost of doing
business (healthcare, utilities,
materials & supplies, foods)

Difficulty Finding Workers - Classified
and Professional Staff - Positions
unfilled or filled with substitutes

Enrollment Decline has reached the
Middle School/High School where
staffing reductions are harder to
accommodate

State Mandates and Uncertainty of
funding streams moving forward

FY25-26 PROPOSED BUDGET



MAJOR Differences from 2024-2025

Salary

Targeted Increases to
Teacher Scale - Scale Inc
2.97%

3% for Support Staff & Bus
Drivers including Step

Avg 2.61% increase for
Admin Staff



Safety

Cybersecurity

Using Technology for Threat
Detection and Violence
Prevention



Health Insurance

Planning for a 12%
increase in Health
Insurance Rates



Staffing

Elem Teacher

Assistant Principal

Special Ed Self Contained Teacher

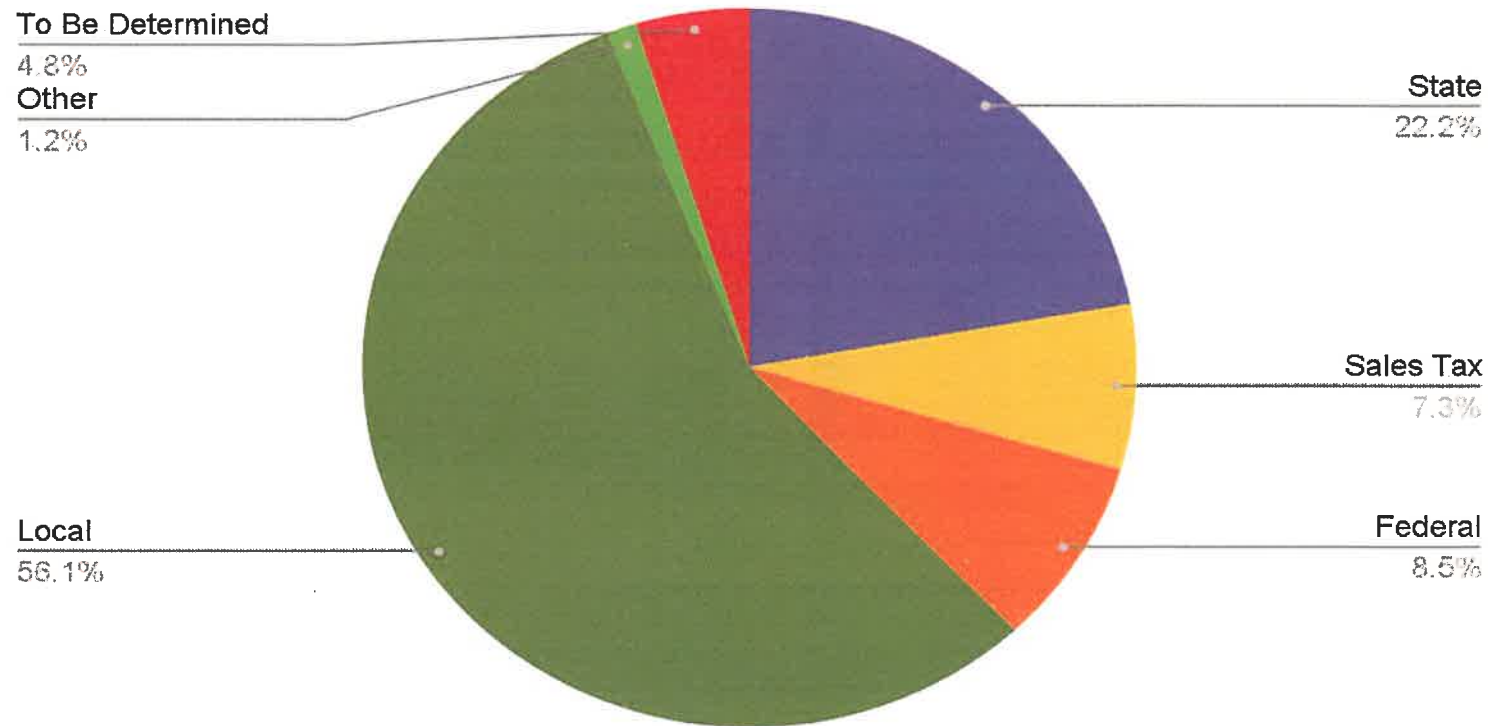


Changes in the State Budget as Proposed by the Governor

Early Childhood & K-12 Education		
Updated data	Funds changes to direct aid based on updated enrollment & other data	\$152.4 million
Lottery supplanting	Reduces GF support for schools based on \$63m increase in Lottery forecast	-\$63.3 million
Net adjustments		\$89.1 million
Testing	Funds contracts for test development, administration, scoring, and reporting, and other costs for the Standards of Learning testing program (\$61m one-time)	\$66.0 million
"Off-track" & "needs intensive support" schools	Establishes School Performance and Support Framework Resource Hub; provides \$50m for infrastructure, technical training, and evidence-based supports for schools and school divisions identified as Needs Intensive Support or Off Track (one-time); provides \$1m ongoing funding for regional support specialists in math, literacy, and science	\$51.3 million
Data tool	Shifts funding for Virginia's Visualization and Analytics Solution from expiring federal funds to state funds	\$5.0 million
Vision screening	Increases funding for screening	\$0.2 million
School construction grants	Appropriates \$140m from the School Construction Fund and \$150m from the Literary Fund for competitive construction grants (one-time)	
Private school vouchers	Creates "Opportunity Scholarship" private school voucher program; \$5,000 per student	\$50.0 million
College Partnership Lab Schools	Provides funds to Historically Black Colleges or Universities to design, launch, and operate lab schools; allows private HBCUs who are otherwise excluded (one-time)	\$25.0 million
Child care subsidy program	Boosts funding by \$13m including \$5m ARPA and \$8m GF; reverts unallotted funds (language); increases copays; imposes time limits for parents seeking a job; disqualifies enrollment of most school-age children; directs revision of attendance requirements	\$8.0 million
Mixed-Delivery child care	Increases copays; imposes time limits for parents seeking a job; directs revision of attendance requirements	
Virginia Preschool Initiative	Shifts costs to some localities by removing LCI cap; directs revision of attendance requirements; reduces GF allocation by \$13m	-\$13.0 million
Early learning capital	Funds grants to increase the supply of quality early learning spaces in childcare and early learning deserts; shifts the \$1m for state employee childcare facility to this grant fund; providing a total of \$15m (one-time)	\$14.0 million
Out-of-school time	Creates workgroup to review the structure of all publicly funded out-of-school time learning and extracurricular programs, including the Child Care Subsidy Program and 21st Century Learning Grant Program	
Dual-model mental health services delivery	Broadens language in \$15m/year appropriation for school-based health clinics to allow use for technical assistance to school divisions re: mental health and grants to school divs to contract for community-based mental health services	

Superintendent's FY 25/26 Recommended Operational Budget Revenue

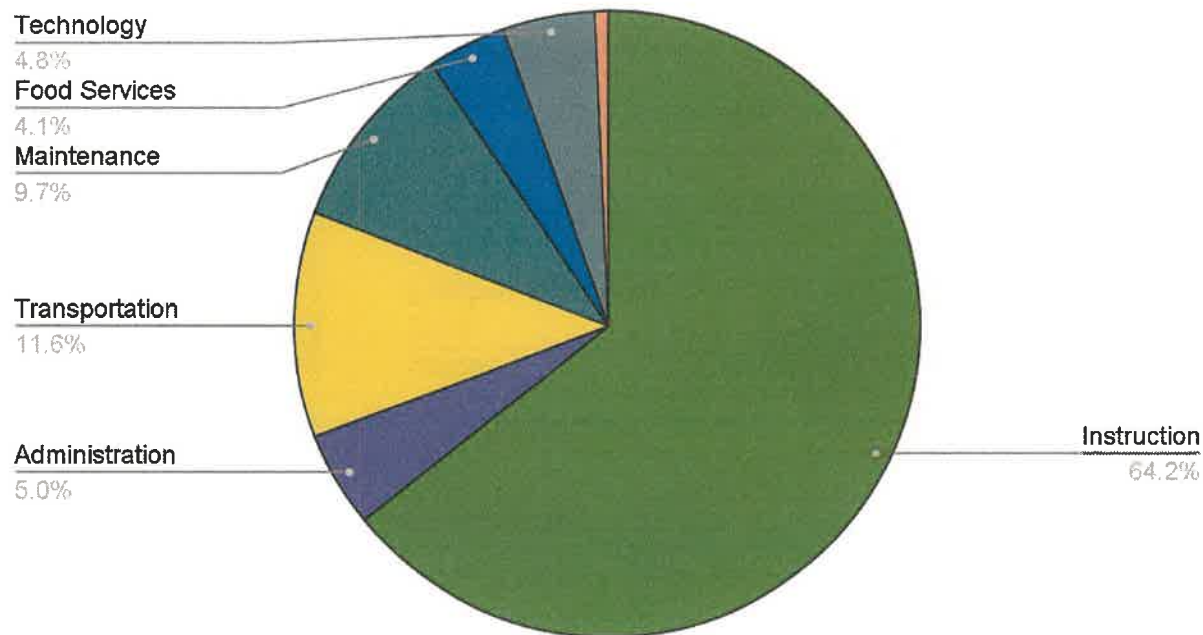
Superintendent's Recommended Revenue: \$33,879,480



Revenue Shortfall = \$1,614,298

Superintendent's FY 25/26 Recommended Operational Budget Expenditures by Major Category

Superintendent's Recommended FY 25/26 Expenditures



Total Recommended Expenditures - \$33,879,480



PROJECTED Expenditures by Object Code

Expenses Grouped by Object Code

Capital Outlay

2.5%

Materials/Supplies

6.7%

Utilities

3.3%

Purchased Services

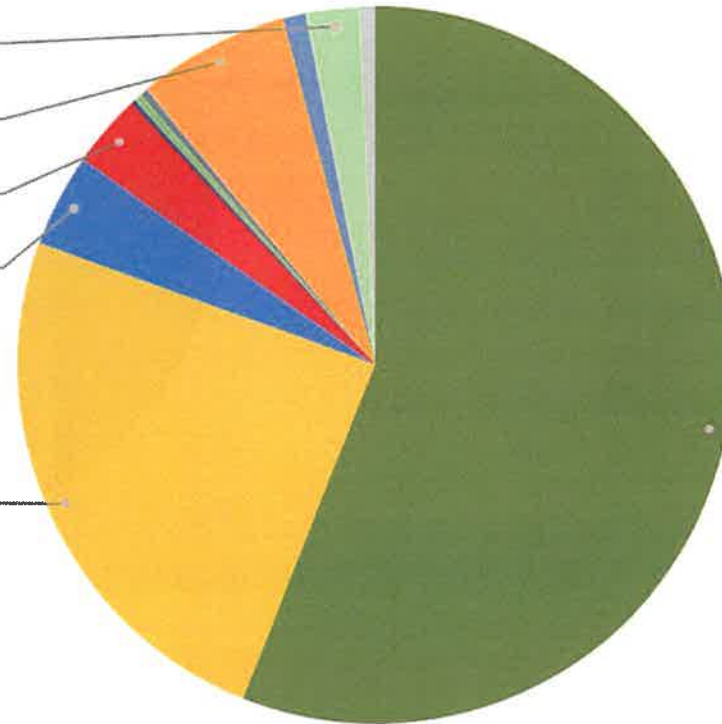
4.2%

Fringe Benefits

24.5%

Salaries

56.0%

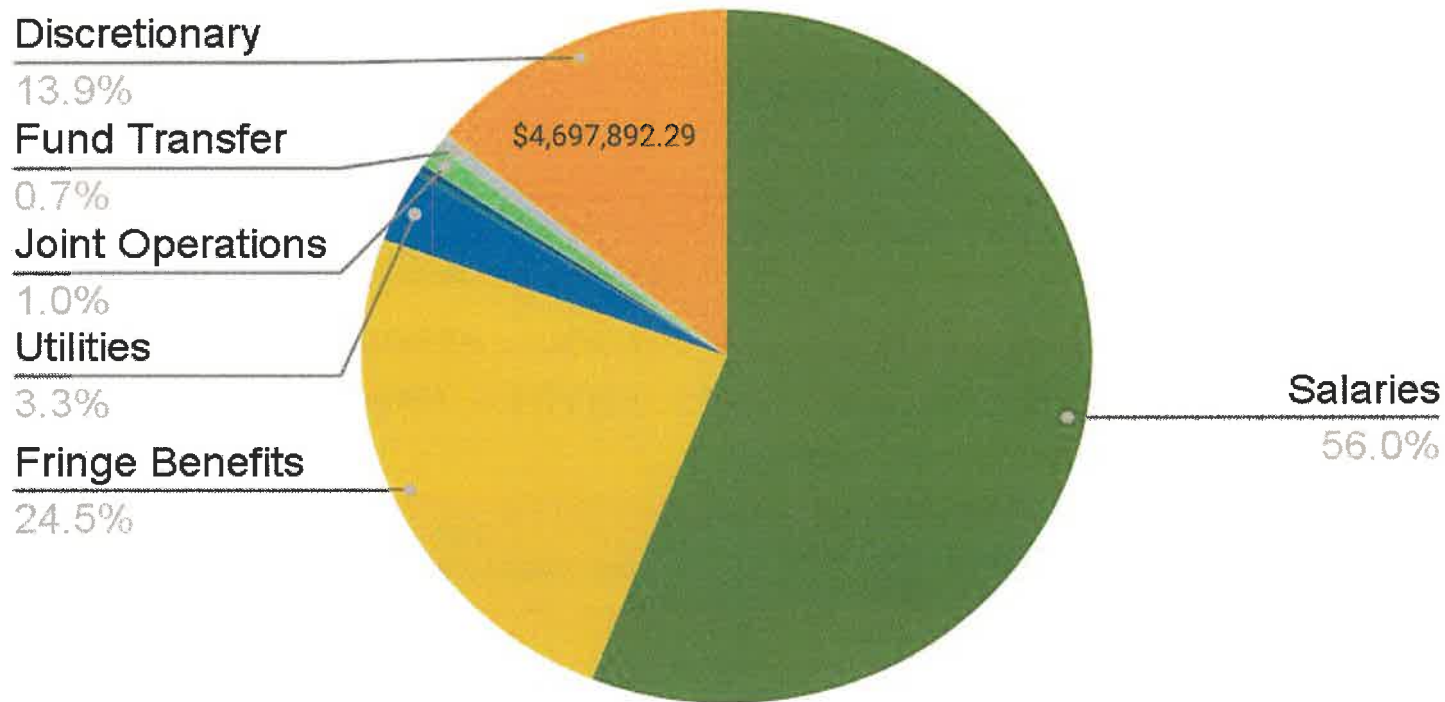


Note: Salaries & Fringes = 80.5% of budget

Total Requested Budget \$33,879,480

Fixed vs. Discretionary Costs

Total Non-Discretionary = \$29,167,364.48



As a Service Industry We Are Very Labor Intensive

Budget Summary

► Increase in Revenue from Federal, State & Other sources: \$145,958

Composed Of:

1. Increase in State Revenue \$113,636
2. Increase in Federal Revenue \$ 74,417
3. Decrease in Other Revenue - \$ 42,095



► Change in Expenses Composed Of: \$1,760,256

► Expenditures Increasing:

1. Salary Enhancements \$625,765.48
2. Fringe Benefits (auto esc VRS & 12% Health Ins hike) \$489,357.88
3. Net New Positions \$319,854.69
4. Joint Operations (PREP) \$ 82,280.79
5. Capital Outlay (Buses) \$ 355,560.44
6. Purchased Services (Zero Eyes) \$ 97,275.52
7. Utilities - Internet \$ 16,278.92
8. Travel \$ 2,855.57
9. Miscellaneous \$ 300.00

Expenditures Decreasing:

1. Materials & Supplies -\$224,963.88
2. Communication - \$2,227.28
3. Fund Transfer -\$2,083.00

Revenue Increase less Expenditure Increase = Deficit
 \$145,958 - \$1,760,256 = \$1,614,298

2022-2024 vs. 2024-2026 LOCAL COMPOSITE INDICES (LCI)

HIGH INDEX MEANS LOCAL ABILITY TO
PAY IS HIGHER AND THUS LESS \$ FROM
THE STATE

Nelson is expected to pay 66.45%; the State is
expected to pay 33.55% of SOQ costs

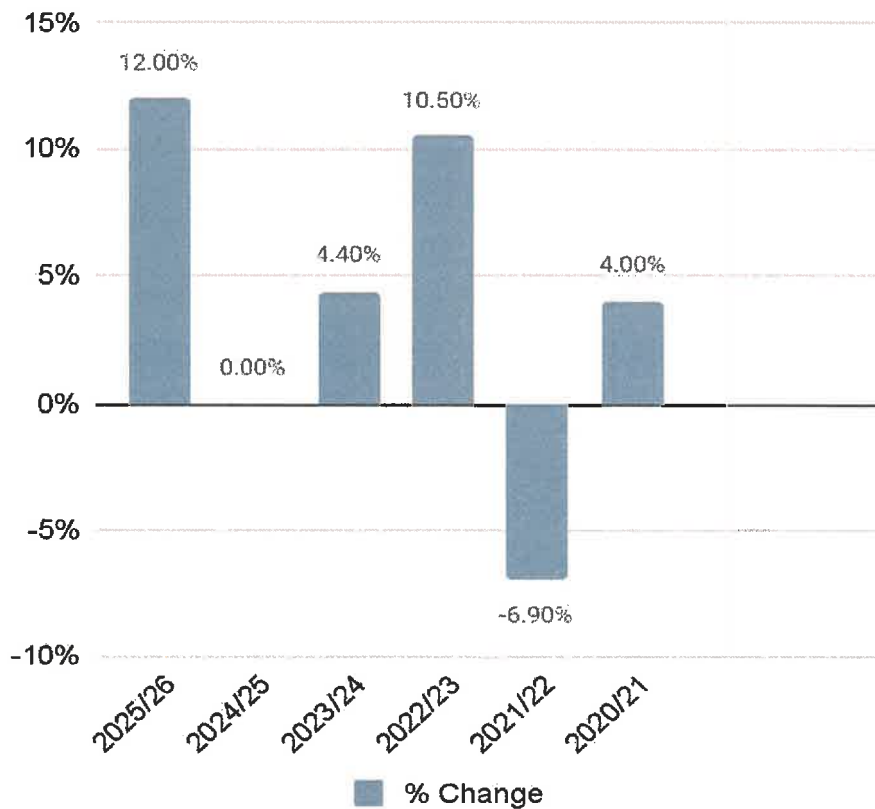
Locality	2022/24	2024/26	Change
Albemarle	.6387	.6904	.0517
Amherst	.3048	.3015	.0330
Augusta	.3751	.3888	.0137
Buckingham	.3273	.3379	.0106
Charlottesville	.6952	.7702	.0750
Nelson	.5888	.6645	.0757
Rockbridge	.4530	.4847	.0317
Waynesboro	.3685	.3633	.0052

JLARC Recommendations:

Legislative action • Long term – Develop accurate fixed and prevailing staffing ratios that are simpler, easier to apply, and comprehensive. • Near term – Eliminate the support cap and reinstate (a) non-personal categories removed in FY09 and FY10 and (b) federal fund deduction methodology used prior to FY09. • Long term – Routinely update the cost assumptions used for school division salaries during the re-benchmarking process. • Near term – Calculate salaries and other cost assumptions using the division average, rather than the linear weighted average. • Long term - Replace the cost of competing adjustment with a Virginia-based labor cost index. • Long term - Adopt a new economies of scale adjustment applicable to divisions with fewer than 2,000 students. • Near term – Calculate the LCI using a three-year average. • Near term – Provide funding as needed to modernize K–12 reporting and the IT application used for the SOQ formula. • Near term – Provide funding as needed for additional VDOE staff to maintain SOQ formula and provide support to divisions. Executive action • Fix technical problems with the SOQ formula related to excluding central office staff positions, facilities staff, and inflation and enrollment projections. • Modernize K–12 reporting and IT application used for SOQ formula. • Determine staffing needed to adequately maintain funding formula and provide support to divisions.

NCPS Health Insurance Rate Changes Over Time

Health Insurance Rate Changes



6 yr avg = 4%



UNFILLED FULL-TIME POSITIONS FY 24/25

VACANCY POSTINGS UNFILLED in FY 25

- Custodian I - NCHS
Feb 20, 2024 (4 Current Vacancies)
- High School Mathematics Teacher - Aug 12, 2024
- High School English Teacher - Oct 10, 2024
- SPEECH PATHOLOGIST -
HAD TO CONTRACT TO
PROVIDE MANDATED
SERVICES



Are the days of a professional choosing to be a Career Educator Gone Forever?

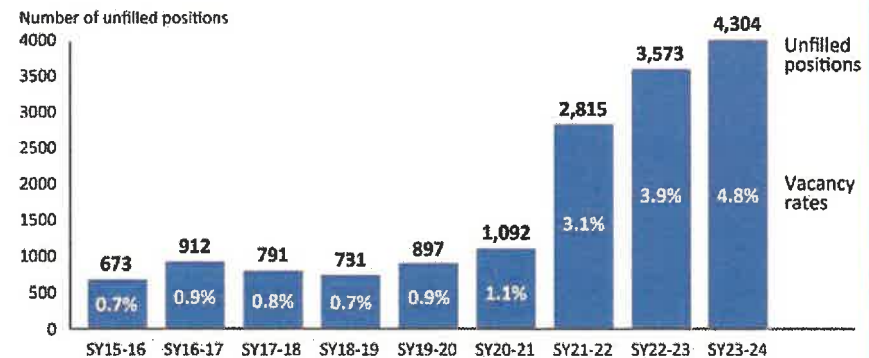


40%

After 5 years on the job, 40% of our teachers are no longer teaching in Virginia schools

FIGURE 2-2

School divisions reported over 4,000 vacant teaching positions at the start of SY2023–24



SOURCE: JLARC staff analysis of Virginia Department of Education data, school years 2015–16 to 2023–24.

NOTE: Vacant public K–12 positions are full-time equivalent positions reported by divisions as of October 1, 2022 for SY15–16 through SY22–23. SY23–24 vacancy data reflects actual or assumed to be vacant public K–12 full-time equivalent positions on the first day of school for 123 divisions.

According to the Economic Policy Institute, teachers in Virginia earn **67 cents on the dollar** compared to other (non-teacher) college-educated workers. Virginia's teacher wage penalty is the worst in the nation.

2024-2025 Critical Shortage Teaching Endorsement Areas in Virginia

1. Elementary Education PreK-6
2. Special Education PreK-12
3. Middle Education Grades 6-8
4. English (Secondary)
5. Science (Secondary)
6. Career and Technical Education
7. Mathematics Grades 6-12 (including Algebra 1)
8. History and Social science (Secondary)
9. Foreign Language PreK-12
10. School Counselor PreK-12



FIGURE 2-3

More teachers have been leaving than are newly licensed, creating a deficit



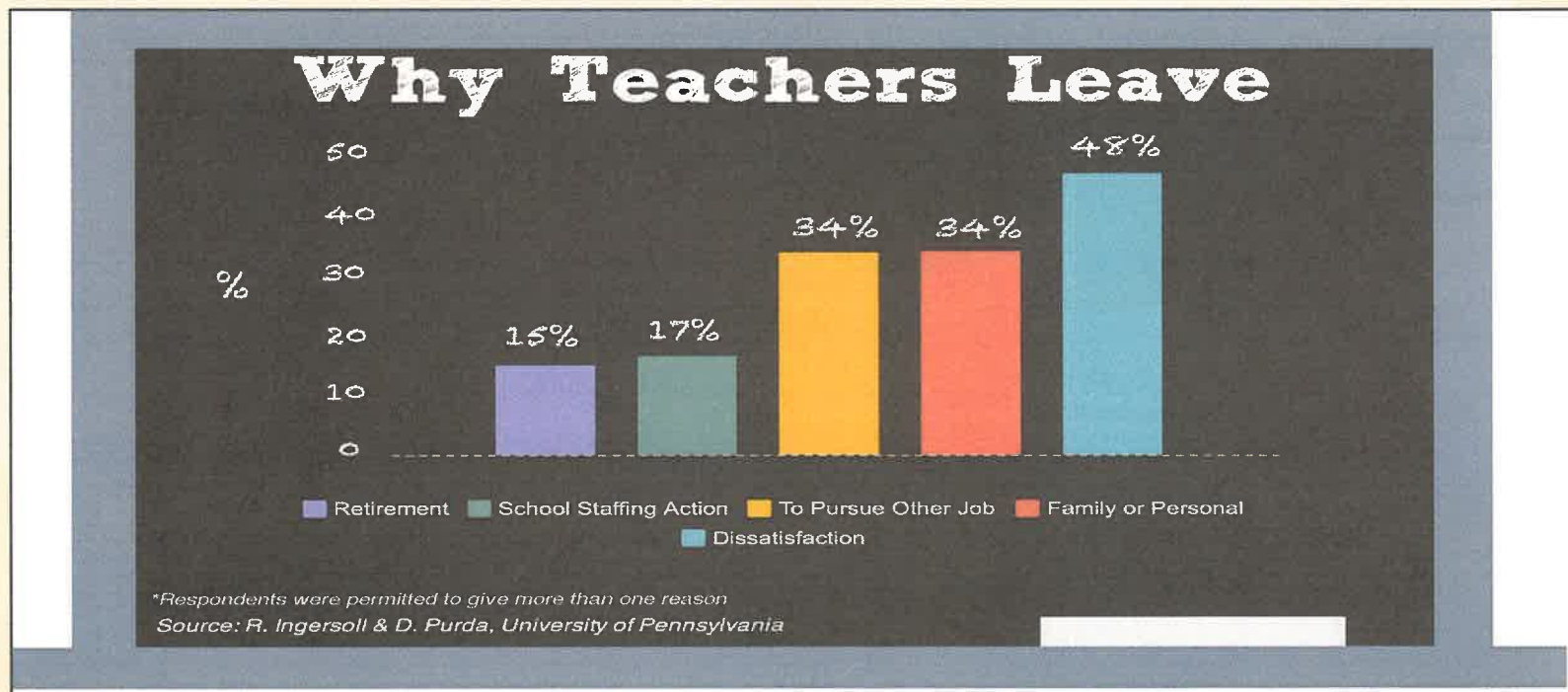
* 2023 data on teachers leaving not available until early 2024

SOURCE: ILARC staff analysis of Virginia Department of Education data, school years 2015-16 to 2022-23
 NOTES: *2023 data on teachers leaving not available until early 2024. Counts of newly licensed teachers entering the workforce each school year reflect VDOE's licensure data as of June 2023 and differ from data cited in ILARC's 2022 review of Pandemic Impact on Public K-12 Education because of data updates.

This chart shows how the number of teachers leaving the profession has been running higher than those entering the profession, and how this gap widened during the pandemic. Source: ILARC.

Source: VEA Website

With teaching being one of the most intrinsically rewarding professions, why are so many dissatisfied?



Virginia's teaching vacancies was approximately 4,500 going into FY 2024/2025. The vacancy rate has increased every year since the pandemic.

Source: Richmond Times Dispatch

Mortgaging our Future – Will we be able to pay it?

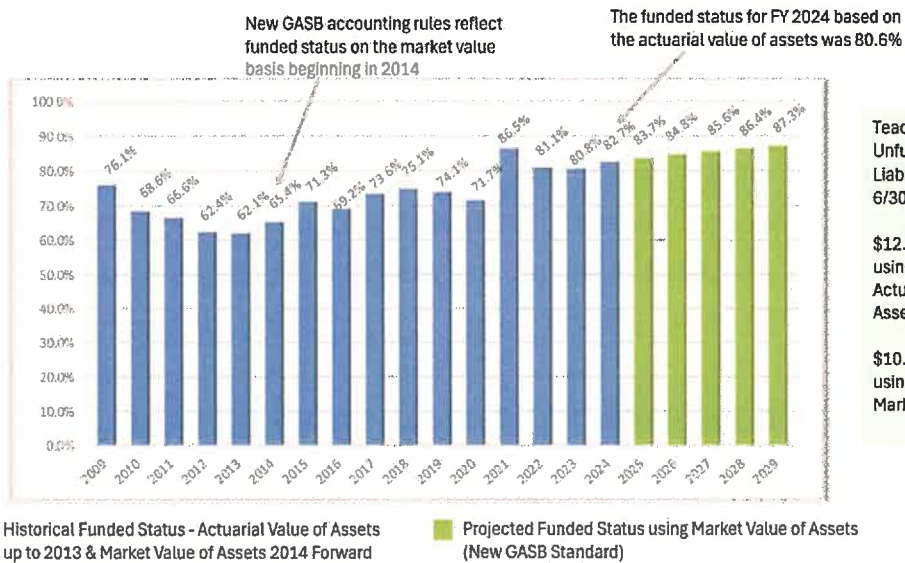
Teachers' Pensions Under Pressure At the end of fiscal 2023, the average funded ratio for public pension funds in the U.S. was 78.1%, up from 74.9% in fiscal 2022. The report described pension funds with funded ratios of less than 90% as fragile. With most pension funds not fully funded, unfunded liabilities stand at \$1.4 trillion as of fiscal year-end 2023, down from \$1.6 trillion at the end of fiscal 2022, a high for unfunded pension liabilities. According to the report, state and local pension funds held \$5.12 trillion assets, as of fiscal 2023.



Source: Chief Investment Office, January 10, 2024

Funded Status of VRS Teacher Fund

Funded Status: Teachers



Teacher Plan
Unfunded
Liability as of
6/30/2024

\$12.0 Billion
using
Actuarial
Assets

\$10.7 Billion
using
Market Assets

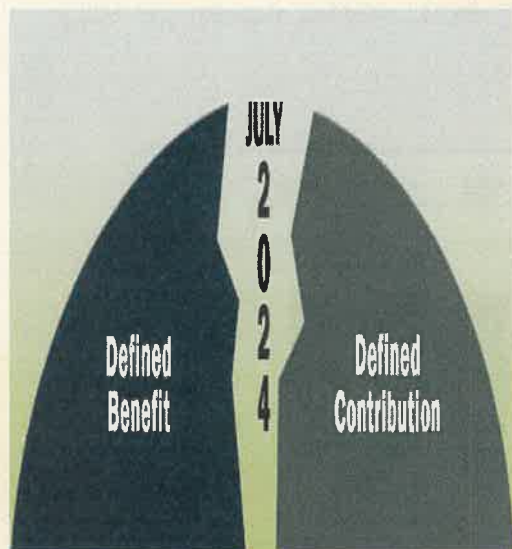
Notes:

- Projected funded status based on assumed investment returns of 6.75% and inflation of 2.5%.
- GASB Accounting rules reflect funded status using Market Value of Assets effective 6/30/14 for Plan Reporting and 6/30/15 for Employer Reporting.



VRS has seen modest improvements, though significant unfunded liabilities still exist; overall, the plan is considered to be improving but not fully funded.

VRS Rates for the biennium



VRS Employer Contribution Rates by Fiscal Year

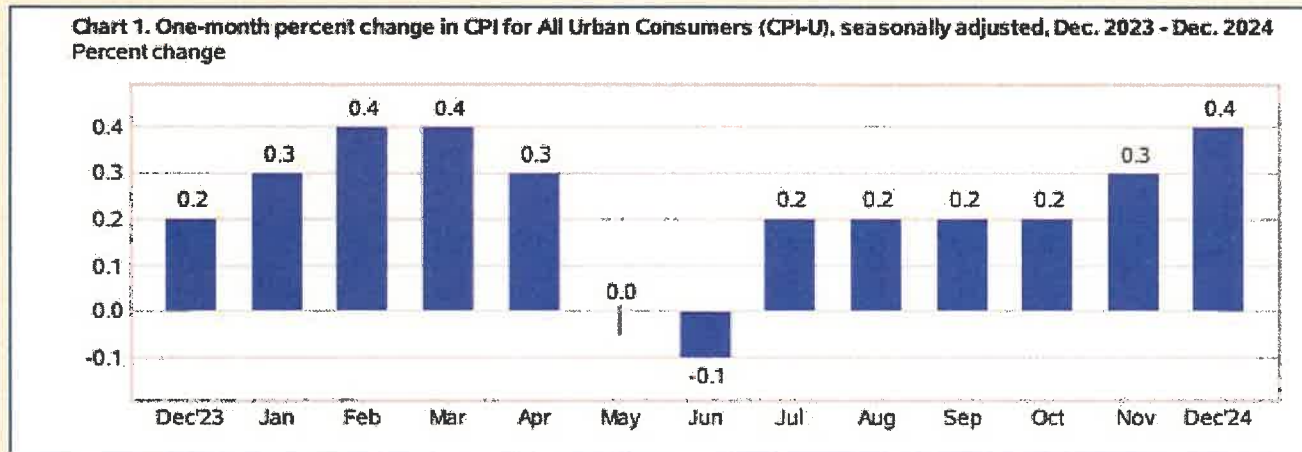


Retirement Program	FY 2023-2024 (Combined Rate)	FY 2025-2026 Defined Benefit Rate*	FY 2025-2026 Defined Contribution Rate
Teachers	16.62%	14.21%	Mandatory and Employer Match Varies
Non-Professional School Board and Political Subdivision Employees	Varies by Employer	Varies by Employer	Mandatory and Employer Match Varies

- The FY 2025-2026 board-certified employer contribution rates are only the defined benefit contribution rate. On July 1, 2024, VRS will separate the defined benefit and defined contribution rates for reporting purposes.
- Funding for the employer contributions to the defined contribution plan on behalf of hybrid plan members will be between 1.0% - 3.5% of a hybrid plan member's payroll depending on participant behavior and the required employer match of employees' voluntary contributions.

11 * Pending State Budget Approval

Consumer Price Index- 12 mo % Changes



The all items index rose 2.9 percent for the 12 months ending December. The all items less food and energy index rose 3.2 percent over the last 12 months. The energy index decreased 0.5 percent for the 12 months ending December. The food index increased 2.5 percent over the last year.

Source: Bureau of Labor Statistics

PER PUPIL SPENDING SUMMARY

**Blended, Raw Data
for ALL students**

\$23,909.30

**Regular Ed
Students ONLY**

\$20,551.42

**Special Needs
Students ONLY**

\$38,643.12

Per Pupil Summary

Total Budgeted
Expenses divided by
All 1417 Students

Total Budget Less
Sped Costs divided by
Total Number of
Students

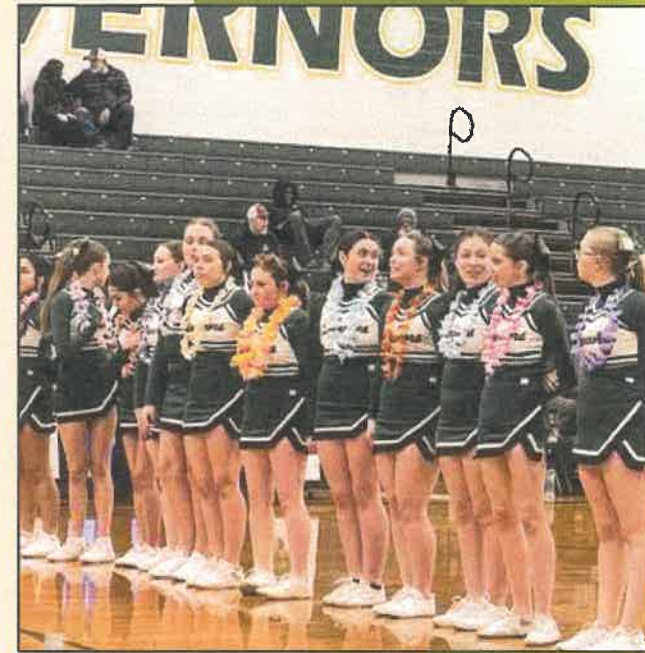
Total Sped Costs
divided by 263
SPED Students +
Total Reg Ed
Students

Research literature shows that small school divisions with less than 2,000 students tend to spend more per student than larger divisions, after accounting for differences in cost of labor (figure). Even though small divisions spend more per student, (i) a smaller portion of their total spending is on instruction, and (ii) a greater portion is on fixed, non-instructional expenses such as transportation, administration, and facilities. Small, rural counties have especially high transportation costs because of their large geographic size and small student populations. Small school divisions also need to employ more staff per student because of the need to offer a broad range of classes but with fewer students per class.



Factors that drive up Per Pupil Costs

- ▶ Small Class Sizes
- ▶ Competitive Salaries and Seniority of Staff
- ▶ Geography and Topography of Locale
- ▶ At Risk Student Populations
- ▶ Number of Special Education Students and Required Accommodations
- ▶ School Improvement and Facility Enhancements/Repairs
- ▶ Energy Costs
- ▶ Size and Age of Schools in the Division
- ▶ Size and Age of Transportation Fleet
- ▶ Extracurricular Offerings
- ▶ Number of Academic Pathways & Course Offerings
- ▶ Add on Costs for Grant Purchases

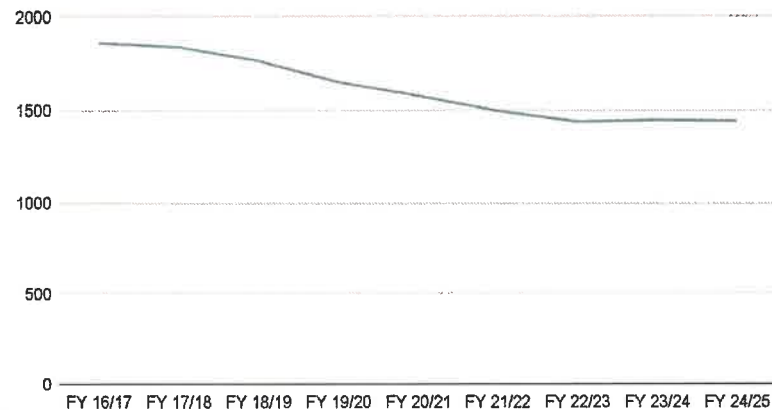


NCPS Student Enrollment FY 2017 - FY 2025

School Year	Fall Membership
2016/17	1860
2017/18	1837
2018/19	1764
2019/20	1653
2020/21	1579
2021/22	1497
2022/23	1439
2023/24	1447
2024/25	1443

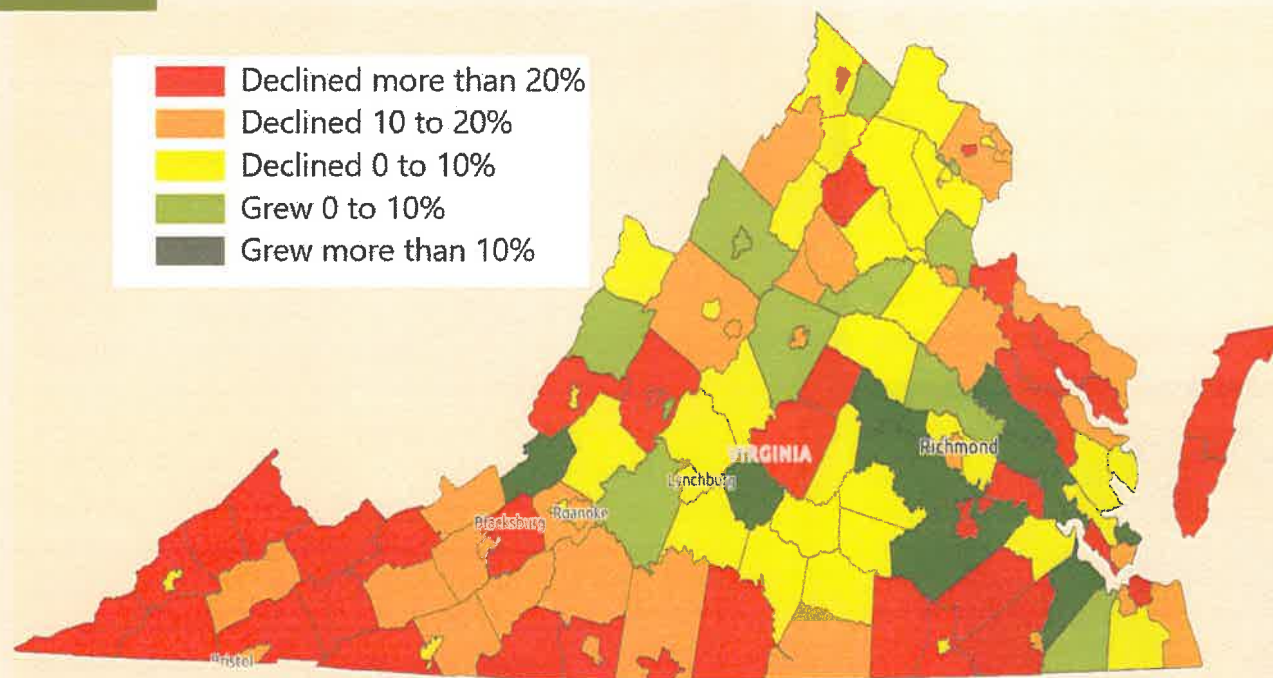


Relatively Stable Enrollment the Last Three Years



A change in 1 student would equate to \$4,256 in state revenue and a \$8,426 change in Required Local Match under the Governor's Proposed Budget for FY 2025/2026

Change in Number of Births from 2007 - 2022



Virginia's birth rate fell dramatically between 2007 and 2022, dropping from 14.05 births per 1,000 people to 11.01, per CDC data.



PROJECTED FUNDED PK-12 ENROLLMENT FOR FY '25/26

<u>Grade</u>	<u>Actual FY 24/25</u>		<u>Grade</u>	<u>Actual FY 24/25</u>
PreK	49		6th	95
K	104		7th	120
1st	109		8th	113.25
2nd	114		9th	127
3rd	94		10th	133
4th	100		11th	109
5th	106		12th	119
			Total	* 1492.25

<u>Grade</u>	<u>EST FY 25/26</u>		<u>Grade</u>	<u>EST FY 25/26</u>
PreK	49		6th	106
K	113		7th	95
1st	104		8th	120
2nd	109		9th	113.25
3rd	114		10th	127
4th	94		11th	133
5th	100		12th	109
			Total	*1486.25



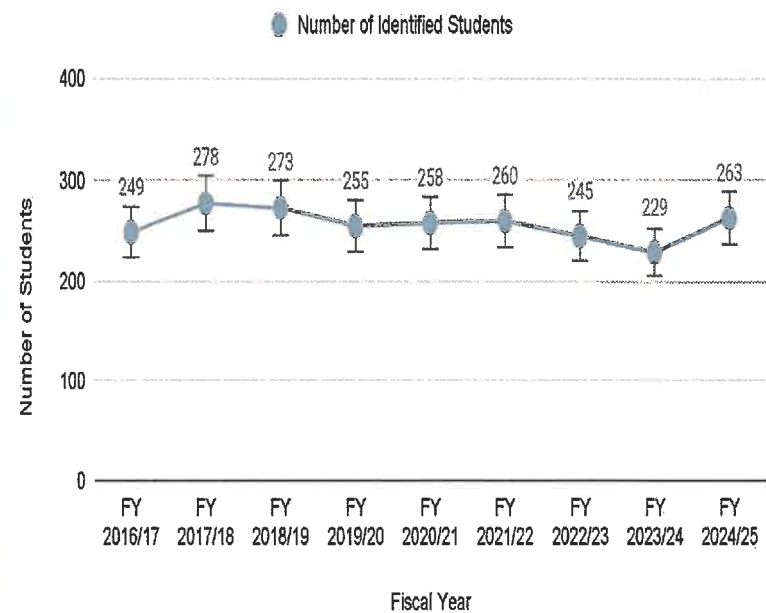
*For Funded Enrollment subtract PreK Count and 20 for Out of County Placements)

(1486.25 total students less 49 Pre-K students less 20 Out of County Placements = 1417.25)

SPECIAL EDUCATION STUDENT POPULATION GROWTH

FY 2016/17	249
FY 2017/18	278
FY 2018/19	273
FY 2019/20	255
FY 2020/21	258
FY 2021/22	260
FY 2022/23	245
FY 2023/24	229
FY 2024/25	263

The Number of SPED Students Is On the Rise

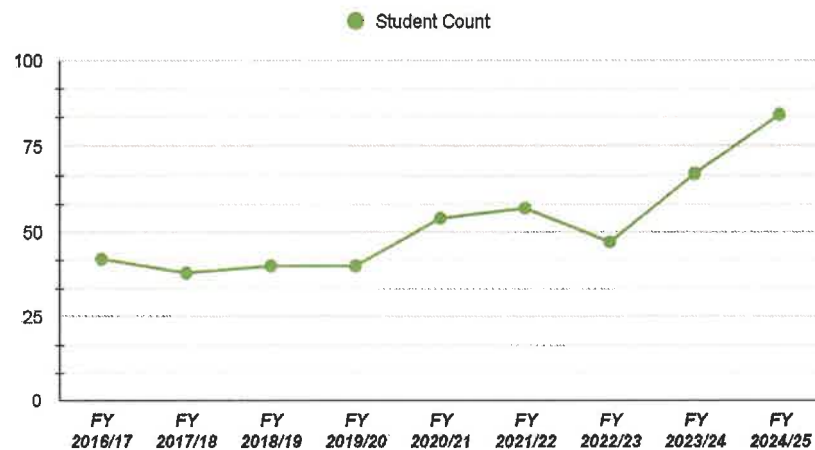


Source: DOE Fall Membership Reports

English Language Learner (ELL) Students

FY 2016/17	42
FY 2017/18	38
FY 2018/19	40
FY 2019/20	40
FY 2020/21	54
FY 2021/22	57
FY 2022/23	47
FY 2023/24	67
FY 2024/25	84

Recent Trend Shows a Rapidly Increasing ELL Population



Source: DOE Fall Membership Reports

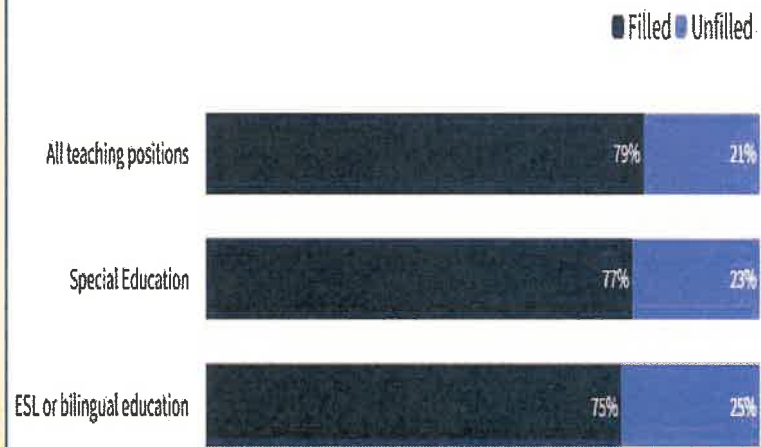
25.37% increase in ELL Enrollment between FY 24 and FY 25



School Employee Shortages Abound

Teaching vacancies filled prior to 2024-25 school year

Percentage of teaching vacancies filled with a fully certified teacher by subject area, 2024-25 school year



UNFILLED POSITIONS

Schools also struggled to hire non-teaching staff. Around 40 percent of vacancies for transportation staff went unfilled at the start of the school year, with 90 percent of schools reporting that they had difficulty filling those positions. And a quarter of vacancies for custodial staff and classroom aides similarly went unfilled.

Non-teaching staff vacancies filled prior to 2024-25 school year



DATA SOURCE: NCES

EdW



DID YOU KNOW?

According to the Economic Policy Institute, teachers in Virginia earn 32.7% less in weekly wages than other (non-teacher) college-educated workers. Virginia's teacher wage penalty is the worst in the nation.



Teacher 'Pay Penalty' Reaches Record High

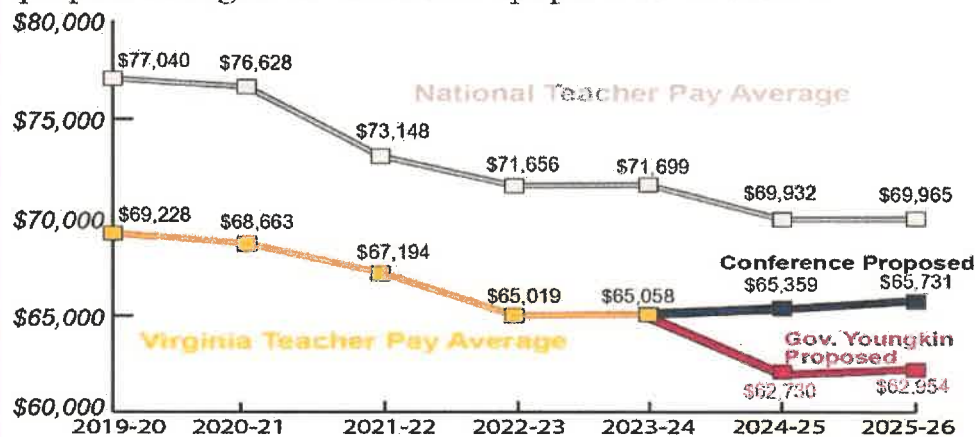
Source: NEA NEWS

Source: Virginia Education Association Website

Impact of Governor's Budget on Teacher Salary

Adjusted National and Virginia Average Teacher Pay Still Down from Pre-Pandemic

When adjusted for inflation, the estimated national and Virginia teacher pay is down thousands of dollars from pre-pandemic levels. The House and Senate proposed Conference Budget offers a 3% increase in each of the next two years, while the Governor's proposed budget wouldn't have kept pace with inflation.



Source: VEA Analysis direct aid and NEA Rankings and Estimates Adjusted to 2024 \$\$ with CPI Consumer and Feb 2024 CBO data
*Assumes localities meet full state match in FY24-26

VEA

Virginia has the third least competitive teacher pay in the country when compared to other fields that require a similar level of education. Without sustained and substantially scaled investment in competitive teacher pay, Virginia is on a trajectory to have even more qualified educators leave the profession or state in the near future.

Impact of the Lack of Affordable Housing



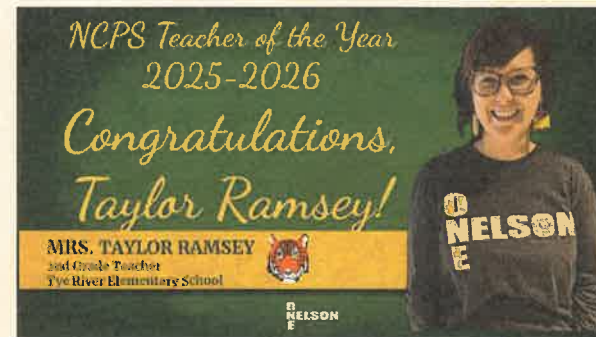
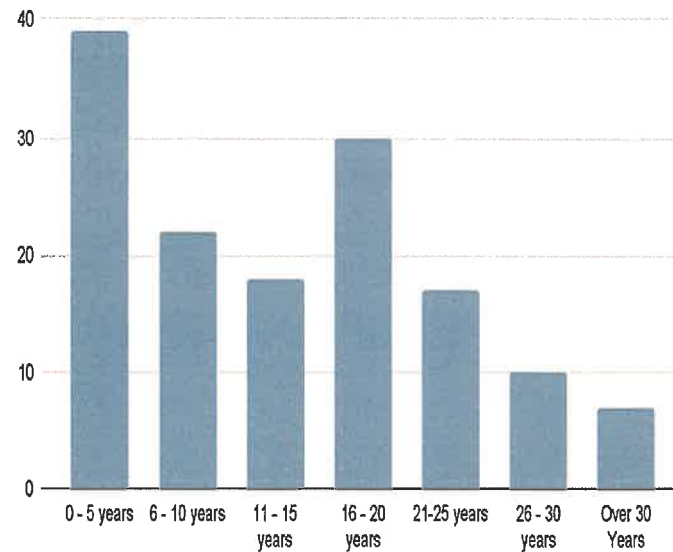
The shortage of affordable housing is making it impossible for educators to live in the communities where they work. Where affordable housing is in short supply, educators are in short supply. **The educator shortage has worsened since the pandemic.** Not being able to afford a decent place to live—a consequence of inadequate educator pay—is one of the major reasons so many schools don't have enough teachers, counselors, school bus drivers, and other staff members.

Source: National Education Association

NELSON COUNTY LICENSED STAFF SENIORITY

Years of Service	Number of Teachers
0 -5 years	39
6 - 10 years	22
11 - 15 years	18
16 - 20 years	30
21 - 25 years	17
26 - 30 years	10
Over 30 years	7
Total Number of Teachers in the Division	143

FY 24/25 Teacher Seniority by Step on Scale



Nelson County Salary Rankings as Compared to Other Divisions

Nelson County STEP	Teacher Salary FY 25	FY 25 Rank	FY 26 Salary Level at 25th in state	Proposed Salary FY 26	Difference between Proposed Salary & FY 25 25th in State
0	\$57,163	9	\$54,449	\$57,448	+2,999
5	\$59,481	10	\$57,338	\$60,070	+2,732
10	\$61,581	19	\$58,497	\$62,499	+4,002
15	\$63,136	40	\$64,500	\$65,334	+834
20	\$65,358	52	\$69,750	\$67,634	-2,226
25	\$68,739	59	\$75,410	\$70,784	-4,626
30	\$73,972	53	\$81,600	\$81,170	-430

Source: VEA SALARY STUDY January, 2025

Nelson County Public Schools

Teacher Salaries Among Divisions in our Target Group

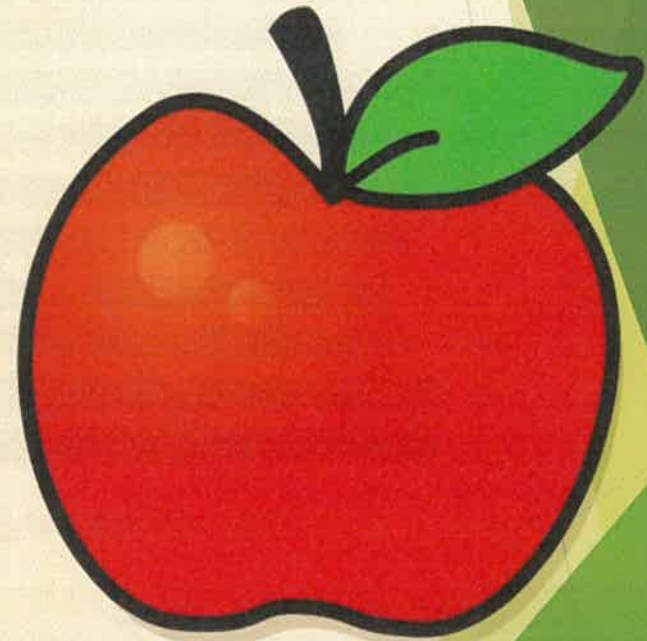
Step	Charlotteville	Rank	Albemarle	Rank	Greene	Rank	Buckingham	Rank	Amherst	Rank	Waynesboro	Rank	Augusta	Rank
0	55,992	13	56,507	11	54,449	25	53,052	37	50,250	66	50,327	63	49,286	82
5	59,141	14	60,277	8	57,226	27	53,052	67	51,905	78	52,212	73	51,800	80
10	63,691	12	64,293	10	60,146	31	53,317	92	53,397	91	54,097	85	54,442	81
15	69,019	10	68,585	12	63,214	38	54,437	108	54,698	104	56,990	88	57,220	85
20	74,348	10	73,167	13	66,438	47	56,743	114	57,443	110	60,135	91	60,138	90
25	79,111	13	78,039	16	69,827	52	59,511	117	62,001	108	63,280	99	63,206	101
30	85,508	13	83,245	21	73,389	56	73,438	54	66,560	109	66,425	111	66,430	110

*Green indicates the division is exceeding the level of pay that NCPS pays its teachers at that level of seniority. Red indicates that NCPS is paying its teachers at a higher level of pay than the comparison division at that level of service

Source: VEA Jan 2025 Salary Report

INSTRUCTIONAL STAFF WITH ADVANCED DEGREES

Teachers with Technical License	4
Teachers with Bachelor's Degree	53
Teachers with Master's Degree	84
Teachers with Doctoral Degree	2
Administrator with Master's Degree	15
Administrator with Doctoral Degree	2

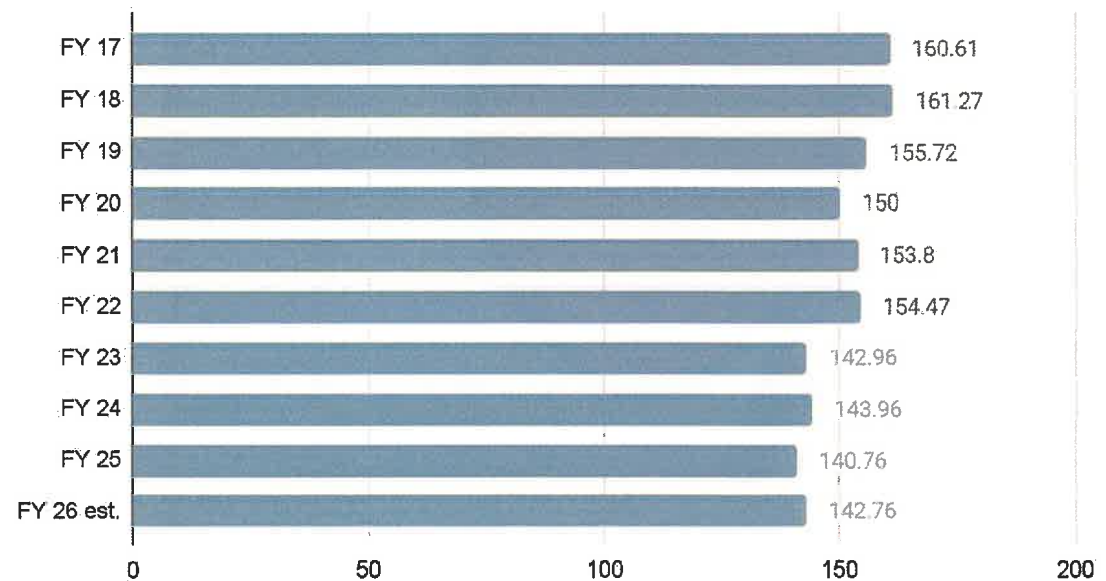


Individual status categorized by the highest degree earned

Nelson County Public Schools Teaching Positions



Number of FTE Teaching Positions per Year

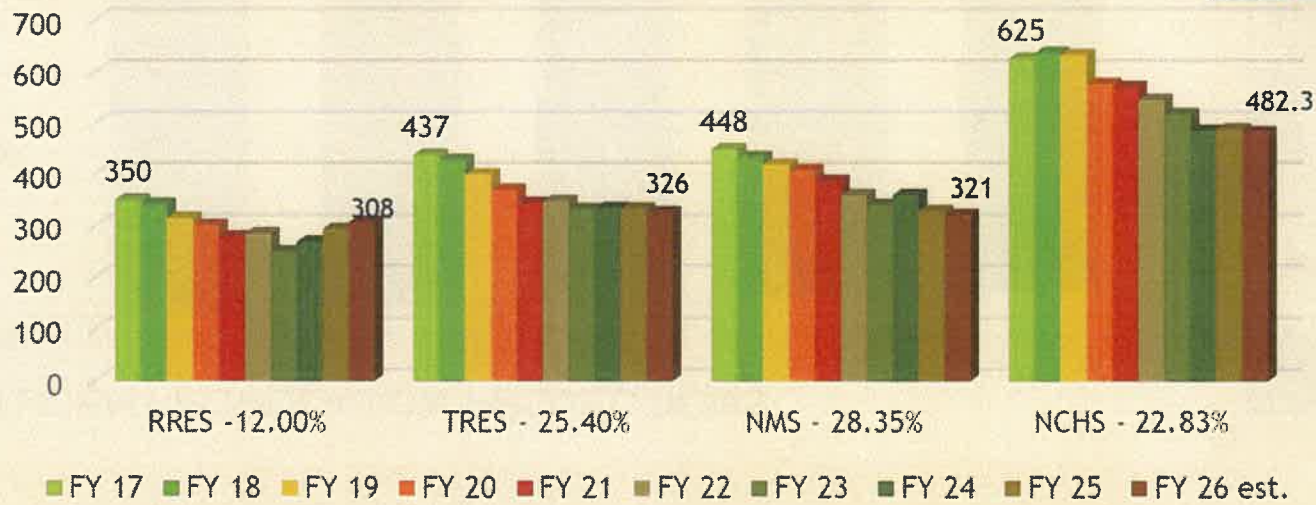


Source: VDOE IPAL Reports 2017 – 2025

Enrollments by School

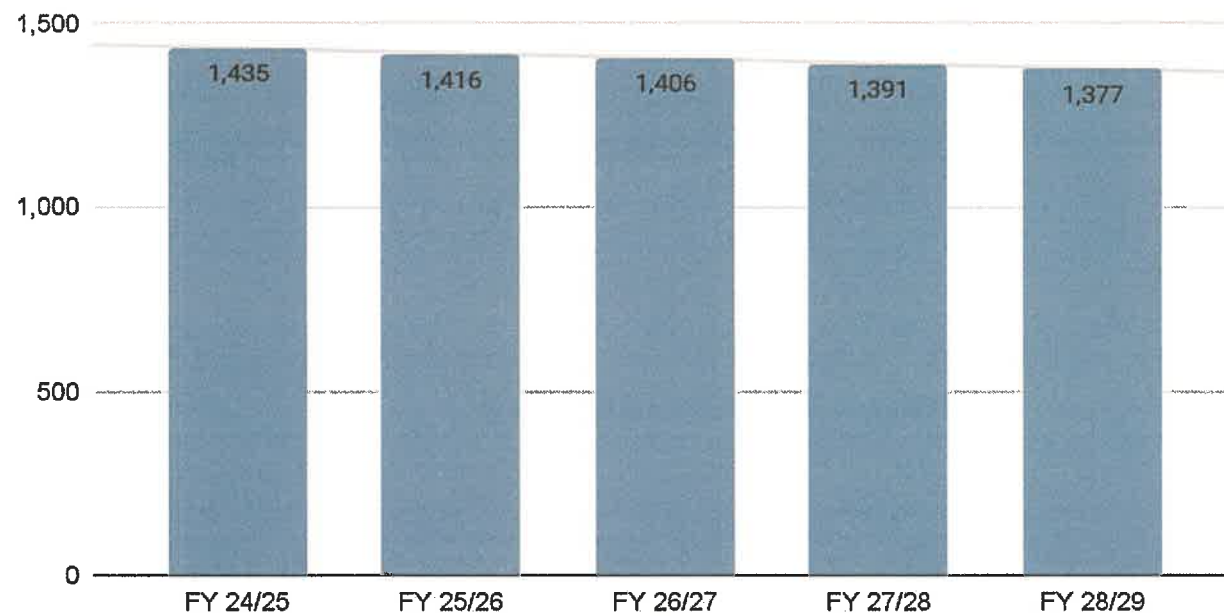


Enrollments Over Time



Enrollment Projections from the Weldon Cooper Center

STUDENT POPULATION PROJECTIONS



Student Transportation Needs

Staff Recruitment and Retention Continues to be a Priority. Mechanics and Office Staff frequently are called upon to drive routes

Combined evening routes has worked well and allowed for more instructional time in the Elementary Schools and allows us time to come back around for those who stay for after-school tutoring or after-school programs.

Maintain DOE recommended 15 year replacement cycle for buses. We have **21** in our fleet of buses which exceed this recommendation. **3** are out of service awaiting repairs. We have **4** buses at an estimated cost of \$150,000 each in this budget request.

We have **3** route vans/cars which exceed 200,000 miles. If the County has surplus vehicles available, please consider the School Division before sending them to auction.

2 Electric Buses are on bus routes!

Price of Diesel as of 12/11/24 was \$2.3391 per gallon

Price of Gasoline as of 12/11/24 was 2.059929 per gallon



Maintenance and Operations Needs

- Buildings are aging and will require more and more maintenance.
- NMS: Constructed in 2003
- NCHS: Portions constructed in 1954, 1975, and 2003 (significant facility needs exist - electrical plumbing, CTE, old wing to be addressed in Renovation Projects over summers of 2025 & 2026) Other costly needs remain.
- RRES: Constructed in 1999 (HVAC replacement & controls upgrade are desperately needed now)
- TRES: Constructed in 1995
- Current Price of Propane as of 1/09/25 was \$1.5790 per gallon



School Safety Measures Come at a Cost

- Security Cameras that need to be maintained and upgraded
- Zero Eyes AI Weapons Detection License
- Remote Entry Access Points
- Anti-Ballistic Window Film
- 2-Way Emergency Radios
- Go Bags
- Weapons Detectors
- Safety Bollards
- CyberSecurity Measures



We apply for grants when we can find them, but when we can't, we still have to do our best have to have safest schools possible.

Summary

- Staffing remains a high priority as we, like many districts, are struggling to fill positions. Currently we have teaching positions filled by Long Term Subs for the remainder of the year and Full-time custodial vacancies that have lasted the year. The “Great Resignation” is real and we are feeling the effects.
- Since we are a service industry, over 80% of our budget is tied to Personnel and Personnel costs. This budget includes funding to cover differentiated payscale adjustments including seniority steps for returning employees. The Board is also anticipating a 15% increase in the cost of Health Insurance for the FY 25/26 fiscal year which is a big cost driver
- We are requesting the ability to reinstate a previously cut Elementary Assistant Principal position to help provide guidance and supervision on a full-time basis to each elementary school and are requesting a full time elementary teacher to address an increase in the elementary school population and a Special Education Teacher to meet IEP goals as required to provide an age appropriate education for a group of Special Education students.

FY26 Introduced Budget and Established Board of Supervisor's Priorities

The introduced FY26 budget supports the following Board of Supervisors established priorities:

#1 Focus Area: Improve Infrastructure to Support Sustainable Growth and Development

Strategy Priority 1: 8.16 - Continue to work with regional partners to upgrade and develop necessary infrastructure to meet the county's long term water supply demand.

Work on this strategy began in FY25 with the County's partnership with the Service Authority and funding of an engineering firm's completion of an initial County water/sewer system evaluation and analysis. Subsequent follow up engagement of engineering services and results may carry over from FY25 into FY26.

#2 Focus Area: Bolster and Promote Economic Growth

Strategy Priority 1: Support and Work with local Economic Development Authority to identify and attract new business opportunities to appropriate areas of the County.

Work on this strategy began in FY25 with the Board's engagement with the EDA in support of their increased participation and advisement to the Board regarding economic development. Initial funding for an EDA strategic plan is incorporated in the FY26 budget.

Strategy Priority 2: 7.17 Continue to support place-making and wayfinding in the village areas, grant opportunities for village branding and identity, and establish village mixed use to incentivize infill and development.

Tourism and Economic Development staff continue to work with village areas on branding and identity and work on the Zoning Ordinance includes looking at the inclusion of a Village Overlay District. Additionally, the FY26 budget provides the local match funding for the Virginia Department of Transportation, Transportation Alternatives Program (TAP) grant for Lovingston sidewalk improvements.

Strategy Priority 3: 7.19 Support Regional economic development partners that provide local business support services.

The FY26 budget continues funding for the Central Virginia Partnership for Economic Development (CVPED) and newly funds Virginia Careerworks, Piedmont.

#3 Focus Area: Preserve Rural Character and Heritage

Strategy Priority 1: 6.17 Protect agricultural and forested landscapes from development through tools such as conservation easements, ag and forestal districts, use-value assessments, and purchase of development rights program.

The FY26 budget maintains the County's use-value assessments of real estate and evaluates and acts upon requests for conservation easements and ag-forestal districts as presented. Conservation Easements and a new Ag-forestal District were approved in the current fiscal year.

Strategy Priority 2: 6.21 Encourage assessment of unlisted historic sites for inclusion on the VA Landmarks Register and/or National Register of Historic Places.

The County continues to work on identifying and establishing Historic Districts within the County, which helps identify those structures that would qualify for listing on the National Historic Register.

#3 Focus Area: Diversify and Improve Local Industry

Strategy Priority 1: 7.11 - Support organizations and initiatives that provide agricultural assistance, community education, marketing strategies, information on agricultural support businesses, and alternative agricultural uses.

The FY26 budget continues local funding of the Virginia Cooperative Extension Service's operations and County staff assists in promoting their local programs through marketing and Parks and Recreation assistance.

#3 Focus Area: Coordinate Land Use & Transportation

Strategy Priority 1: 4.19 - Facilitate the creation of area plans that identify transportation improvements in County towns and villages, such as Lovington and Nellysford.

The FY26 budget continues work on the Zoning Ordinance update and staff intends to re-apply for the Office of Intermodal Planning Initiatives grant funding to study a small area plan for Nellysford.

Strategy Priority 2: 4.18 - Facilitate the study of potential village and areas for designations as Urban Development Areas.

An outcome of the OIPI grant funded small area plan for Nellysford, may be its Urban Development Area (VDOT terminology) designation.

#4 Focus Area: Expanding Housing Opportunities

Strategy Priority 3: 5.7 - Work with developers, non-profit agencies, and community groups to preserve and increase the supply of obtainable housing.

The FY26 budget provides continued funding for Nelson County Community Development Foundation (NCCDF) in support of local housing rehabilitation and obtainable housing and provides new funding for its partnership with the School Division's construction class at the High School to build a 3-bed, 2-bath home to be sited in Arrington. Additionally, the County's allocation of ARPA Home funds that flow through the TJPDC have been allocated to support NCCDF's housing project in Piney River.

#4 Focus Area: Plan for Resiliency and Sustainability

Strategy Priority 2: 6.26 - Continue to work with regional partners to update and implement the Regional Hazard Mitigation Plan

The FY26 budget provides funding for TJPDC, who is the regional entity that the County works with to update and implement the Regional Hazard Mitigation Plan.

#5 Focus Area: Support and Cultivate Today's Workforce

Strategy Priority 1: 7.2 - Support NC Public Schools and regional partners in coordinating and enhancing workforce training programs, sponsorships, incentives, and financial support.

The FY26 budget provides funding for the School Division, and regional partners such as CVPED and Virginia Careerworks Piedmont in support of workforce development. County Departments work in partnership with the School Division to support these activities.

Strategy Priority 2: 7.6 - Promote and support community centers as hubs for education and economic development.

The Board has included a contingency fund that can be used to support specific requests from community centers. In the past couple of years, the Board has provided funding during the fiscal year for Fleetwood Community Center's roof replacement and RVCC's pickle-ball courts.

#6 Focus Area: Protect Rural Character & Environment

Strategy Priority 1: 3.8 – Encourage revitalization, repurposing, and rehabilitation of existing structures by promoting available resources, such as grants and tax credits; pursuing funding to support such efforts.

The FY26 budget provides continued funding for Nelson County Community Development Foundation (NCCDF) in support of its local housing rehabilitation efforts and promotion of available resources that support rehabilitation.

Strategy Priority 2: 3.7 - Identify opportunities to connect neighborhoods and development through sidewalks, shared use paths, and trails.

While a budgetary commitment is not required, County staff intends to re-apply for the Office of Intermodal Planning Initiatives grant funding to study a small area plan for Nellysford. This plan will include the evaluation of sidewalk, shared use paths, and trail development that would connect neighborhoods in the Nellysford area.

#7 Focus Area: Provide Quality Services that Improve Community Livability

Strategy Priority 1: 8.31 - Investigate and pursue options to create a centralized County-owned recreational facility to offer athletic fields, aquatic recreation, and exercise opportunities to the community.

Work on this strategy began in FY25 with the County's partnership with the Service Authority and funding and an engineering firm's completion of an initial County water/sewer system evaluation and analysis. This work incorporates evaluation of the Larkin property's water/sewer needs as it relates to the Parks and Recreation master planning of the property. Subsequent follow up engagement of engineering services and results may carry over from FY25 into FY26. The determined water capacity of the property will inform further investigation and pursuit of

County-owned recreational facilities and exercise opportunities. Investigation of a possible centralized Lovington pocket park was proposed and is currently unfunded in the FY26 budget. Remaining balance of Miscellaneous Carry-Forward funds could be used for this purpose if a location was determined.

#8 Focus Area: Support Livable Communities

Strategy Priority 2: 5.11 - Target housing near the County's existing growth areas where public utilities are available with a range of housing types and densities.

The FY26 budget continues work on the Zoning Ordinance update which will contemplate the addition of an R3 District. The R-3 district would introduce higher density allowances, reduce minimum lot sizes, and allow for taller and larger structures. Additionally, development standards may be tailored to promote walkability, connectivity, and access to public infrastructure. The implementation of this district would help implement the Comprehensive Plan's housing strategies and direct residential growth in areas where infrastructure and services can support it.

Strategy Priority 3: 5.13 - In partnership with NCSA, create a water master plan for the County that includes current maximum build out and considers possible expansion of public water and sewer systems to support housing goals and objectives.

Work on this strategy began in FY25 with the County's partnership with the Service Authority and funding of an engineering firm's completion of an initial County water/sewer system evaluation and analysis. Subsequent follow up engagement of engineering services and results may carry over from FY25 into FY26.

NELSON 2042 FOCUS AREA (NON-ZONING/LAND USE) & STRATEGY PRIORITIES
SHORT-TERM (S), ONGOING (O), MID-TERM (M)
ESTABLISHED SEPTEMBER 19, 2024

#1 PRIORITY (12 VOTES)

Focus Area: Improve Infrastructure to Support Sustainable Growth and Development

(CH 8 – Serving the Community)

- Strategy Priority 1: 8.16 - Continue to work with regional partners to upgrade and develop necessary infrastructure to meet the county's long term water supply demand **(O)**
- Strategy Priority 2: 8.25 - Support expansion of cellular service quality and availability through cooperation with cellular providers. Evaluate the need for planning and zoning changes to improve service **(S)**

#2 PRIORITIES (8 VOTES)

Focus Area: Bolster and Promote Economic Growth

(CH 7 – Creating a Resilient Economy)

- Strategy Priority 1: **Addition**: Support and Work with local Economic Development Authority to identify and attract new business opportunities to appropriate areas of the County **(O)**

Designated EDA Strategies:

- Strategy Priority 2: 7.17 Continue to support place-making and wayfinding in the village areas, grant opportunities for village branding and identity, and establish village mixed use to incentivize infill and development **(S)**
- Strategy Priority 3: 7.19 Support Regional economic development partners that provide local business support services **(O)**
- Strategy Priority 4: 7.20 Work with TJPDC to implement recommendations from the regional Comprehensive Economic Development Strategy **(O)**

Focus Area: Protect and Improve the Existing Housing Stock

(CH 5 – Creating Livable Communities)

- Strategy Priority 1: 5.3 - Promote grant programs, provide incentives and partner with NCCDF, Habitat for Humanity, and other local organizations and businesses that facilitate investments in maintenance and rehabilitation of existing housing – as well as TJPDC septic and SERCAP **(O)**
- Strategy Priority 2: 5.1 - Maintain an inventory of all short-term rentals in order to track and better understand costs and benefits **(S/O)**

#3 PRIORITIES (7 VOTES)

Focus Area: Protect the Natural Environment

(CH 6 – Protecting Natural & Cultural Resources)

- Strategy Priority 1: 6.12 - Explore opportunities for an incentive program to utilize existing recycling and compost facilities. Focus on education and outreach, continue to support and make better use of re-use sheds **(O)**
- Strategy Priority 2: 6.11 - Support scenic river and blue-way designations for local waterways **(S/O)**

Focus Area: Preserve Rural Character and Heritage

(CH 6 – Protecting Natural & Cultural Resources)

- Strategy Priority 1: 6.17 Protect agricultural and forested landscapes from development through tools such as conservation easements, ag and forestall districts, use-value assessments, and purchase of development rights program **(O)**
- Strategy Priority 2: 6.21 Encourage assessment of unlisted historic sites for inclusion on the VA Landmarks Register and/or National Register of Historic Places **(S/O)**
- Strategy Priority 3: 6.22 Work with local partners such as the NC Historical Society to identify, protect, and celebrate historic and culturally significant properties **(O)**

Focus Area: Diversify and Improve Local Industry

(CH 7 – Creating a Resilient Economy)

- Strategy Priority 1: 7.11 - Support organizations and initiatives that provide agricultural assistance, community education, marketing strategies, information on agricultural support businesses, and alternative agricultural uses **(O)**
- Strategy Priority 2: 7.9 - Support expansion and diversification in the agricultural and forestry industries while maintaining and encouraging environmentally sustainable practices **(O)**
- Strategy Priority 3: 7.12 - Assess local permitting, licensing, and fees for agricultural producers and streamline processes where practical to remove unnecessary procedural barriers **(O)**

Focus Area: Coordinate Land Use & Transportation

(CH 4 Connecting People & Places)

- Strategy Priority 1: 4.19 - Facilitate the creation of area plans that identify transportation improvements in County towns and villages, such as Lovingston and Nellysford **(S/M)**
- Strategy Priority 2: 4.18 - Facilitate the study of potential village and areas for designations as Urban Development Areas **(S)**

#4 PRIORITIES (6 VOTES)

Focus Area: Maintain & Improve Existing Road Network

(CH 4 Connecting People & Places)

- Strategy Priority 1: 4.2 - Conduct traffic safety and speed studies throughout the County as necessary, based on an analysis of existing traffic volume and crash statistics. Work with VDOT to address priority traffic safety issues, such as a reduction of speed limits (S/M)
- Strategy Priority 2: 4.3 - Work with VDOT to address priority traffic safety issues such as reduction of speed limits, safety improvements at high crash intersections, adequate turn lanes, and reduced tractor-trailer “cut-through” traffic (S)

Focus Area: Expanding Housing Opportunities

(CH 5 Creating Livable Communities)

- Strategy Priority 1: 5.8 - Explore County investment in a community land trust that can create more affordable housing options (S)
- Strategy Priority 2: 5.9 - Review related strategies offered in regional housing study “Planning for Affordability: A Regional Approach” by TJPDC (O)
- Strategy Priority 3: 5.7 - Work with developers, non-profit agencies, and community groups to preserve and increase the supply of obtainable housing (O)

Focus Area: Plan for Resiliency and Sustainability

(CH 6 Protecting Natural & Cultural Resources)

- Strategy Priority 1: 6.32 - Assess County-owned buildings to identify opportunities for improving energy efficiency using the EPA’s resources for Energy Efficiency in Government Operations and Facilities, or a similar program (O)
- Strategy Priority 2: 6.26 - Continue to work with regional partners to update and implement the Regional Hazard Mitigation Plan (O)

#5 PRIORITIES (5 VOTES)

Focus Area: Enhance Effectiveness and Transparency of County Government

(CH 8 – Serving the Community)

- Strategy Priority 1: 8.1 - Expand and improve external government communications to increase transparency and public participation across all demographics through the use of resources such as County websites and social media (S/O)
- Strategy Priority 2: 8.15 - Where possible, provide County information, services, and programs in both Spanish and English languages (O)

Focus Area: Support and Cultivate Today's Workforce

(CH 7 Creating a Resilient Economy)

- Strategy Priority 1: 7.2 - Support NC Public Schools and regional partners in coordinating and enhancing workforce training programs, sponsorships, incentives, and financial support **(O)**
- Strategy Priority 2: 7.6 - Promote and support community centers as hubs for education and economic development **(O)**

#6 PRIORITIES (4 VOTES)

Focus Area: Protect Rural Character & Environment

(CH 3 –Shaping Community Character)

- Strategy Priority 1: 3.8 – Encourage revitalization, repurposing, and rehabilitation of existing structures by promoting available resources, such as grants and tax credits; pursuing funding to support such efforts **(O)**
- Strategy Priority 2: 3.7 - Identify opportunities to connect neighborhoods and development through sidewalks, shared use paths, and trails **(S)**

#7 PRIORITIES (3 VOTES)

Focus Area: Invest in Alternative Transportation

(CH 4 – Connecting People & Places)

- Strategy Priority 1: 4.11 - Install EV charging stations at County-owned properties such as administrative offices, schools, and libraries **(S/M)**
- Strategy Priority 2: 4.13 - Work with community organizations to help facilitate the installation of EV charging stations in the County **(S/M)**

Focus Area: Provide Quality Services that Improve Community Livability

(CH 8 – Serving the Community)

- Strategy Priority 1: 8.31 - Investigate and pursue options to create a centralized County-owned recreational facility to offer athletic fields, aquatic recreation, and exercise opportunities to the community **(S)**
- Strategy Priority 2: 8.35 - Create a joint public-private partnership with NC community centers to facilitate coordination between different organizations, increase programming, and connect residents with their services **(S/O)**
- Strategy Priority 3: 8.36 - Promote the use of school buildings, community centers, long-term care facilities, and multi-use facilities for citizens year-round **(S/O)**

#8 PRIORITIES (2 VOTES)

Focus Area: Support Livable Communities

(CH 5 – Creating Livable Communities)

- Strategy Priority 1: 5.17 - Consider conducting a neighborhood study for the village of Lovington to identify community-based preservation, revitalization, and neighborhood improvement strategies. Pursue grant funding as appropriate to implement study recommendations **(S)**
- Strategy Priority 2: 5.11 - Target housing near the County's existing growth areas where public utilities are available with a range of housing types and densities **(O)**
- Strategy Priority 3: 5.13 - In partnership with NCSA, create a water master plan for the County that includes current maximum build out and considers possible expansion of public water and sewer systems to support housing goals and objectives **(S)**