



KING AND QUEEN COUNTY VIRGINIA



COUNTY ADMINISTRATOR'S PROPOSED BUDGET

FISCAL YEAR 2026

March 10, 2025

TABLE of CONTENTS

From the County Administrator	1
I. Local Budgeting	2
II. County Overview	3-4
III. Budget Overview	5-7
IV. The Proposed Budget	8-18
V. Moving Forward	19-20
VI. In Conclusion	21
Sources and Uses of Funds	22
Revenue and Expenditure Summary FY2025	23
General Fund Revenue	24-31
FY2025 General Fund Departmental Expenditure Summary	32
9th District Court	33
Airport Authority	34
Animal Control.....	35
Animal Shelter	36
Bay Aging	37
Board of Building Appeals	38
Board of Supervisors	30
Board of Zoning Appeals	40
Building Inspections	41
Circuit Court	42
Clerk of Circuit Court	43
Commissioner of the Revenue	44
Commonwealth Attorney	45
Community College	46
Community Programming	47
Community Services Board	48
Contingency Fund	49
Contributions	50
Cooperative Extension	51
County Administrator	52
County Attorney	53
E911	54

Economic Development	55
Economic Development Authority	56
Electoral Board	57
Emergency Services Coordinator	58
Emergency Medical Services Department	59
Finance	60
Fire Departments	61
Forestry Services	62
Fund Transfer	63
Fund Transfer Reserve	64
General District Court	65
General Properties	66
Gen. Prop.-HUB33	67
Gen. Prop.-Marriott School	68
Gen. Prop.-Shacklefords Station 8	69
Gen. Prop.-St. Stephens Station 2	70
General Reassessment	71
Health Department	72
Human Resources	73
Independent Auditor	74
Information Technology	75
JDR Court Services Unit	76
JDR District Court	77
Library	78
Litter Control Grant	79
Magistrate	80
Mattaponi Pier	81
Medical Examiner	82
MPPDC	83
Planning Commission	84
Probation/Pretrial Services	85
Radio Communications	86
Regional Jail	87
Registrar	88
Rental Assistance Program	89
Rescue Services	90-91
Rescue Squads	92
Risk Management	93
Sheriff	94-95
Soil & Water Cons. District	96

State & Local Hospitalization	97
Tourism	98
Treasurer	99
Victim Witness Assistance	100
VPPSA	101
Zoning/Community Development	102
County Capital Projects Fund	103
Social Services Fund	104
CSA Fund / CSA Admin Fund	105
School Fund / School Food Services Fund / School Capital Projects Fund	106
Court Security Fund	107
Landfill Contingency Fund	108
E-Summons Fund	109



KING AND QUEEN
COUNTY VIRGINIA
Founded 1691

DATE: March 10, 2025
TO: King and Queen County Board of Supervisors
FROM: Vivian R. Seay, County Administrator
RE: County Administrator's FY2026 Proposed Budget

The pages that follow contain the county administrator's proposed budget for fiscal year 2026 (the Proposed Budget). While the county administrator is required by statute to provide a proposed budget, and therefore it comes with the county administrator's name attached, this is truly the product of hard work by all staff, appointed and elected officials, and constitutional officers. It is clear that all care deeply for the County and work tirelessly to provide more services and better services while keeping the costs for those services as low as possible.

The budgeting and expenditure of public funds is the most important function of government, and preparing and administering the budget is the way to ensure fiscal responsibility. Planning for the collection and expenditure of the citizens' tax dollars requires discernment and a commitment to responsible policies, both of which King and Queen County seems to have mastered. The County is fiscally conservative, has a solid fund balance reserve, and real estate taxes are low. Even with recommended increases, real estate taxes are low.

The explanations and information that help to tell the story of this Proposed Budget are contained in the narrative found on the first several pages. In addition to that information, however, I do want to note that staff understands the need to keep tax rates low while maintaining services to citizens. With those goals in mind, staff will now, and in coming years, remain committed to increasing King and Queen County revenues through economic development and diversification of the tax base and likewise will remain focused on decreasing expenditures through regionalization efforts and the sharing of resources.



I. LOCAL BUDGETING

Each year, local governing bodies in Virginia are required to prepare and approve a budget for informative and fiscal planning purposes. State law requires that certain information be included in the adopted budget and requires that the budget and the tax rates be established no later than July 1.¹ Budgets reflect the period July 1 through June 30, the uniform fiscal year for Virginia localities and school divisions.²

In preparing the proposed budget each year for King and Queen County, as required by Va. Code § 15.2-407, the county administrator works with staff, boards, commissions, and agencies to (i) accumulate the information needed to accurately reflect the financial needs and obligations of the County, and (ii) to inform the Board of Supervisors of the data it needs to make sound financial decisions and adopt a budget reflective of its goals and priorities. The process begins in the fall with the adoption of a budget calendar to serve as a guide, but not a mandate, for the budget-adoption process.

The approved budget calendar for preparation and adoption of the fiscal year 2026 budget is as follows:

December 18, 2024	Budget request packets and instructions are issued to departments and agencies by the Director of Finance.
January 10, 2025	Deadline for submission of budget requests to the Director of Finance.
January 27, 2025 Board Work Session	County Administrator presents requests from all departments and agencies.
February 10, 2025 Regular Board Meeting	Board receives presentations from Outside Agencies
February 18, 2025 Special Meeting	Board budget work session.
February 24, 2025 Board Work Session	Board receives presentations from County departments and School Division.
March 10, 2025 Regular Board Meeting	Presentation of County Administrator’s proposed budget.
March 17 2025 Special Meeting	Board budget work session
March 24, 2025 Work Session	Board budget work session. Board consensus for advertisement of budget and tax rates prior to public hearing.
March 28, 2025	Budget synopsis and proposed tax rates submitted to the Tidewater Review, Rappahannock Times, and Country Courier. Advertisement date(s): April 2, April 9.
April 21, 2025 Special Meeting	Public Hearing on budget and tax rates
April 28, 2025 Work Session	Regular Work Session – Budget Discussion if necessary
May 12, 2025 Regular Meeting	Adopt FY2026 Budget and 2025 Tax Rates

1 Va. Code § 15.2-2503.

2 Va. Code § 15.2-2500.



II. COUNTY OVERVIEW

Established in 1691, King and Queen County was named for King William III and Queen Mary II of England. Rich in history, the County is home to at least 20 historical markers recognizing sites of significance dating back to 1663. The County covers 326 square miles and is home to a population of 6,608 residents.³ At 72 miles in length but only 20 miles in width, King and Queen County is Virginia’s longest county.

King and Queen County is a rural community with no incorporated towns. Of its 326 square miles, approximately 11 square miles (approximately 3%) is water area, including the nationally recognized Dragon Run wilderness ecosystem which includes the Dragon Run Swamp. Bordered by the Mattaponi, York, and Piankatank Rivers, it also joins King William County, Caroline County, Essex County, Middlesex County, and Gloucester County. Sitting in the heart of Virginia’s Middle Peninsula, King and Queen County is home to thriving agricultural, timber, and mining industries, while also enjoying a close proximity to Williamsburg and the Tidewater Region of Virginia. King and Queen County is served by two four-lane highways - one on each end of the County - which is extremely important for economic development and is a benefit not shared by many rural Virginia localities.



³ 2020 United States Census.



King and Queen County operates under the county board form of government⁴ and is served by five constitutional officers as well as an elected school board.

BOARD OF SUPERVISORS

Mark R. Berry, Chair, Stevensville District
Carolyn R. Billups, Vice-Chair, Buena Vista District
Marie H. Norman, Shanghai District
J. Lawrence Simpkins, St. Stephens Church District
Sherrin C. Alsop, Newtown District

CONSTITUTIONAL OFFICERS

Meredith Adkins, Commonwealth’s Attorney
William R. Balderson, Sheriff
Stephanie Sears, Treasurer
Kelly N. Lumpkin, Commissioner of the Revenue
Hattie Robinson, Circuit Court Clerk

SCHOOL BOARD

Celestine Gaines, Chair, Newtown District
Harwood Hall, Vice-Chair, Shanghai District
Howard Hill, St. Stephens Church District
Brenda Lee, Stevensville District
Daryl Oakley, Buena Vista District



⁴ Va. Code § 15.2-400, *et seq*



III. BUDGET OVERVIEW

King and Queen County - elected officials and staff alike - strive to be good stewards of taxpayer dollars. All funds available to, and controlled by, the County belong to the taxpayers, and the budgeting and expenditure of those funds requires a multi-step process.

A. THE PROCESS

The process of budget implementation includes three main steps. First, a budget must be adopted each year to govern the fiscal operations of the County;⁵ this is step one. The budget is only a plan, however, and in order to utilize the available financial resources in the manner set forth in the budget, those funds must be appropriated.⁶ Appropriation of the budgeted funds is step two. Finally, step three occurs in King and Queen County on a monthly basis when the Board of Supervisors approves the warrants – the expenditures.

The budget adoption process requires the publication of a budget summary in one or more newspapers of general circulation in the County followed by a public hearing.⁷ The budget must be adopted by a majority vote no sooner than seven days following the budget public hearing.⁸

Concurrently with the adoption of the budget, tax rates are considered and fixed to establish the level of revenue available for the budget. Both the adoption of the budget and the fixing of the tax rates must occur no later than the date on which the fiscal year begins, or July 1.⁹

B. FUNDS

Most revenue collected by the County is accounted for as General Fund revenue. Likewise, most day-to-day expenditures are reflected as General Fund expenditures. For the orderly reporting of certain items, however, other funds are sometimes established to segregate the fiscal activity of those items. The funds used in King and Queen County are:

⁵ Va. Code §§ 15.2-2503 and 15.2-2504.

⁶ Va. Code § 15.2-2506.

⁷ Va. Code § 15.2-2506..

⁸ Va. Code § 15.2-2506..

⁹ Va. Code § 15.2-2503.



General Fund
Capital Projects Fund
Social Services Fund
CSA Fund
School Fund
School Food Service Fund
School Capital Projects Fund
Landfill Contingency Fund
Court Security Fund
E-Summons Fund

Each fund is a self-balancing account that is considered to be a separate accounting entity. Revenues in the General Fund are comprised primarily of property taxes, sales taxes, license and permit fees, and revenues received from the state. While most of the General Fund revenue is used to maintain governmental operations, a portion is transferred to other funds.

C. FUND BALANCE POLICY

To ensure the County’s financial stability and continued sound financial decision making, the Board of Supervisors adopted a fund balance policy and engaged the services of financial advisors Davenport and Company, LLC (Davenport). The fund balance policy was last amended in fiscal year 2022.

**King and Queen County Fund Balance Policy
Revised for GASB 54**

Purpose

The purpose of this policy is to establish a key element of the financial stability of the County by setting guidelines for fund balance. Unassigned fund balance is an important measure of economic stability. It is essential that the County maintain adequate levels of unassigned fund balance to mitigate financial risk that can occur from unforeseen revenue fluctuations, unanticipated expenditures, and similar circumstances. The fund balance also provides cash flow liquidity for the County’s general operations.

Definitions

Fund Equity: A fund’s equity is generally the difference between its assets and its liabilities.

Fund Balance: An accounting distinction is made between the portions of fund equity that are spendable and nonspendable. These are broken up into five categories:



1. **Nonspendable fund balance** – includes amounts that are not in a spendable form or are required to be maintained intact. Examples are inventory or permanent funds.
2. **Restricted fund balance** – includes amounts that can be spent only for the specific purposes stipulated by external resource providers either constitutionally or through enabling legislation. Examples include grants and child safety fees.
3. **Committed fund balance** – includes amounts that can be used only for the specific purposes determined by a formal action of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors by the same formal action that imposed the constraint originally.
4. **Assigned fund balance** – comprises amounts *intended* to be used by the government for specific purposes. Intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority. In governmental funds other than the general fund, assigned fund balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are, at a minimum, intended to be used for the purpose of that fund.
5. **Unassigned fund balance** – is the residual classification of the general fund and includes all amounts not contained in other classifications. Unassigned amounts are technically available for any purpose.

Policy

Committed Fund Balance

The Board of Supervisors is the County’s highest level of decision-making authority and the formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is a resolution approved and adopted by the Board of Supervisors at a regularly scheduled public meeting. The resolution must either be approved or rescinded, as applicable, prior to the last day of the fiscal year for which the commitment is made. The amount subject to the constraint may be determined in the subsequent period.

Assigned Fund Balance

The Board of Supervisors has authorized the Treasurer as the official authorized to assign fund balance to a specific purpose as approved by this fund balance policy.

Minimum Unassigned Fund Balance

King and Queen County hereby sets a minimum required unassigned fund balance of \$7.5 million.



IV. THE PROPOSED BUDGET

The King and Queen County proposed budget for fiscal year 2026 totals **\$28,897,092** with revenue based on a real estate tax rate of **\$0.54**. This constitutes a \$.04 real estate tax increase from calendar year 2024 and is consistent with the fiscal plan designed by the County upon guidance from Davenport. This budget total accounts for standard, and approximately static, County operations; all school operations, including state and federal funding; and several capital projects and needs. The external factors applying the most pressure to fiscal operations at this time are (i) general inflation which impacts day-to-day operations; (ii) increasing mandates, (iii) increasing and/or improved services for citizens; and (iv) increased capital costs due to construction demand and lingering supply chain challenges.

A. TAX RATES

Like many rural localities in Virginia, the primary source of revenue in King and Queen County is real estate taxes. Real estate taxes are levied on taxable real estate at 100 percent of fair market value.¹⁰ Fair market value is established through the statutorily-required assessment process which must be completed at least every six years, though more frequent reassessment is permitted.¹¹ In King and Queen County, real property taxes account for over 40% of locally-generated funds and approximately 25 of total budgeted revenues.

No one likes to see real estate tax rates increase – not landowners, not staff, and not elected officials. But as costs for citizens and businesses increase, so do costs for governmental entities. Supplies cost more, wages continue to climb, and capital project costs have skyrocketed at alarming rates over the last few years. Staff strives at every turn to operate as efficiently as possible, but staffing cuts coupled with increasing demands over the last several years have left staff frequently struggling to provide even the minimum level of services in a timely manner. King and Queen County staff works very hard and has mastered the art of accomplishing a great deal with very little. But operating with scarce resources can last for only so long.

For several years, King and Queen County has planned for gradual and deliberate increases in real estate tax rates. This plan was made in order to avoid less frequent but precipitous increases in real estate tax rates and called for an annual \$.03 escalation for a minimum of 3 years. “Davenport recommends that the

¹⁰ Va. Code §§ 58.1-3200, 58.1-3201.

¹¹ Va. Code § 58.1-3321



County institute a multi-year (i.e. 3-year) Plan of Finance that contemplates a 3-4 cent increase in the real estate tax rate for 3 successive years at a minimum and then determine the need, if any, to extend to a fourth/fifth year(s).” Davenport, October 25, 2021, November 8, 2021, and January 23, 2023. This was the projected minimum amount needed to maintain operations and pay debt service, but the realities of post-COVID inflation have meant the entire \$0.03 has not been available for the intended uses. Of the recommended annual \$0.03 increase, approximately half has been needed to address raises and inflation, while only the other half of the increase went to the intended uses as modeled by Davenport.

The proposed calendar year 2025 real estate tax increase of four cents is designed to accomplish three immediate goals:

1. To provide the revenue needed to cover the remaining balance of the new (payments commenced in fiscal year 2023) \$1,228,000 annual debt service on the bonds secured for capital projects. (The proposed budget for fiscal year 2025 fully accomplished this goal, but the adopted budget and tax rates required the utilization of reserve funds to cover a portion of those debt service requirements.)
2. To maintain current services to citizens at current or improved levels, including, but not limited to, public safety, library and community programming, economic development, elections, and building and zoning.
3. To cover the cost of inflation and other normal increases.

Future tax increases will be needed to address the following:

1. To absorb the cost of recurring capital expenditures – approximately \$550,000 per year at current costs.
2. To address staffing needs, primarily for law enforcement.
3. To cover future inflation and other normal increases.

Each penny on the real estate tax rate in calendar year 2025 will yield **\$120,157** in revenue for King and Queen County.

It is projected that the proposed real estate tax increase of \$0.04 will cost the average homeowner no more than \$10.00 per month:



Cost of \$0.04 real estate tax increase – example assessed values		
Assessed Value	Annual Cost	Monthly Cost
\$25,000	\$10.00	\$0.83
\$50,000	\$20.00	\$1.67
\$75,000	\$30.00	\$2.50
\$100,000	\$40.00	\$3.33
\$150,000	\$60.00	\$5.00
\$200,000	\$80.00	\$6.67
\$250,000	\$100.00	\$8.33
\$300,000	\$120.00	\$10.00
\$400,000	\$160.00	\$13.33
\$500,000	\$200.00	\$16.67
\$1,000,000	\$400.00	\$33.33

Some examples of the proposed real estate tax rate increase impacts on specific King and Queen County properties are as follows:

Cost of \$0.04 real estate tax increase - sample properties				
Property Type	Property Location	Assessed Value	Annual Cost	Monthly Cost
Single Family Home - Small Lot	Stevensville	\$113,700	\$45.48	\$3.79
Single Family on Small Lot	Buena Vista	\$82,800	\$33.12	\$2.76
Single Family on 2-3 acres	Newtown	\$246,000	\$98.40	\$8.20
Single Family on 2-3 acres	Buena Vista	\$240,100	\$96.04	\$8.00
Waterfront Residential	Buena Vista	\$1,321,400	\$528.56	\$44.05
Waterfront Residential	Buena Vista	\$1,076,000	\$430.40	\$35.87
Unimproved Acreage (±50 acres)	Stevensville	\$172,900	\$69.16	\$5.76
Unimproved Acreage (±50 acres)	Buena Vista	\$147,100	\$58.84	\$4.90
Unimproved Acreage/Partial Timber (±100 acres)	Newtown	\$343,700	\$137.48	\$11.46
Unimproved Acreage/Partial Timber (±100 acres)	Buena Vista	\$299,200	\$119.68	\$9.97
Large Timber Acreage (±125 acres)	Stevensville	\$309,400	\$123.76	\$10.31
Large Timber Acreage (±125 acres)	Buena Vista	\$335,400	\$134.16	\$11.18
Very Large Acreage (±400 acres) Open and Timber	Stevensville	\$761,400	\$304.56	\$25.38
Very Large Acreage (±400 acres) Open and Timber	Stevensville	\$1,011,500	\$404.60	\$33.72

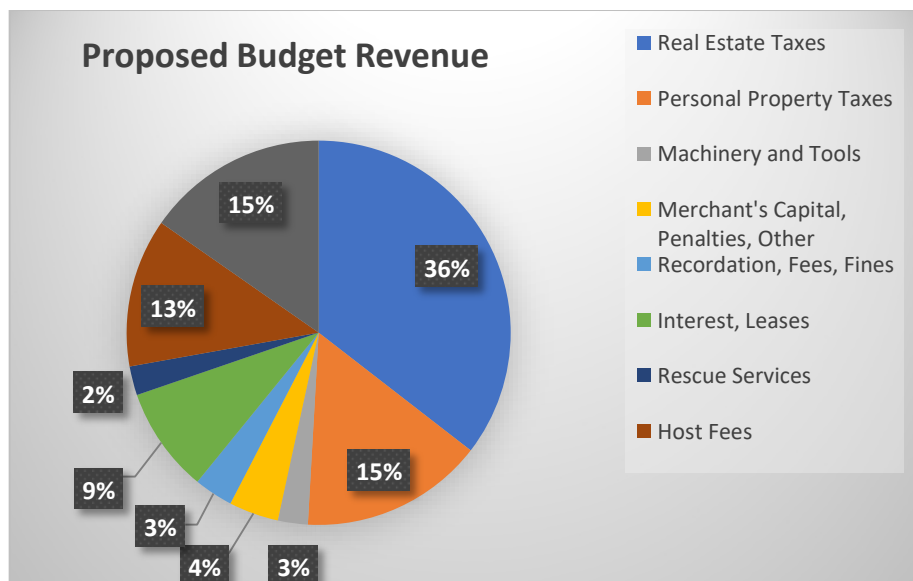


King and Queen County real estate rates are *the lowest* in the region and lower than most of the County’s peers.

King and Queen County Tax Rates					
	2021	2022	2023	2024	2025 Proposed
Personal Property	\$3.94	\$3.94	\$3.94	\$3.94	\$3.94
Machinery and Tools	\$1.11	\$1.10	\$1.10	\$1.10	\$1.10
Merchant’s Capital	\$0.65	\$0.65	\$0.65	\$0.65	\$0.65
Farm Machinery	\$1.10	\$1.10	\$1.10	\$1.10	\$1.10
Aircraft	\$1.58	\$1.58	\$1.58	\$1.58	\$1.58
Mobile Homes	\$0.53	\$0.55	\$0.48	\$0.50	\$0.54
Public Service Corporations	\$0.53	\$0.55	\$0.48	\$0.50	\$0.54
Real Estate	\$0.53	\$0.55	\$0.48	\$0.50	\$0.54

B. REVENUE SUMMARY

As noted, the primary source of revenue in King and Queen County is real property taxes. The Board of Supervisors has, however, placed an emphasis on economic development in an effort to diversify the tax base and grow business engagement, expansion, and attraction in the County. When successful, these efforts will serve to lessen the tax burden on real property owners. But currently, the distribution of projected fiscal year 2026 revenues is predicted to be as follows:





It is important to note that the proposed budget continues to utilize general fund reserves for capital projects. For one-time capital expenditures, this is a normal utilization of reserve funds, and in King and Queen County this fund utilization has been planned. However, reserve funding also is included in this proposed budget to cover recurring capital expenditures. This fund utilization is not sustainable and must be addressed in the fiscal year 2027 budget. Since 2022, the County has made a great deal of fiscal progress by fully absorbing over \$1.2 million in debt service and skyrocketing capital costs while addressing inflation and keeping pace with salary increases. But again, the funding of recurring capital expenditures in future years absolutely must be accomplished through the use of then-current-year general fund revenue.

C. EXPENDITURES

Each year, department leaders spend a great deal of time evaluating the upcoming needs of their departments. Va. Code § 15.2-2503 requires in part that “[a]ll officers and heads of departments, offices, division, boards, commissions, and agencies of every locality shall, on or before the first day of April of each year, prepare and submit to the governing body an estimate of the amount of money needed during the ensuing fiscal year for his department, office, division, board, commission or agency.” Countless hours are spent reviewing current spending, identifying ways to reduce spending, and searching for grant and other funding opportunities to relieve the fiscal stress associated with meeting County needs.

Expenditures may be grouped broadly into three main categories:

1. Core Services

Recurring operational expenditures include general administration, property maintenance, economic development, courts, emergency services, law enforcement, constitutional officers, and solid waste.

2. Outside Agencies

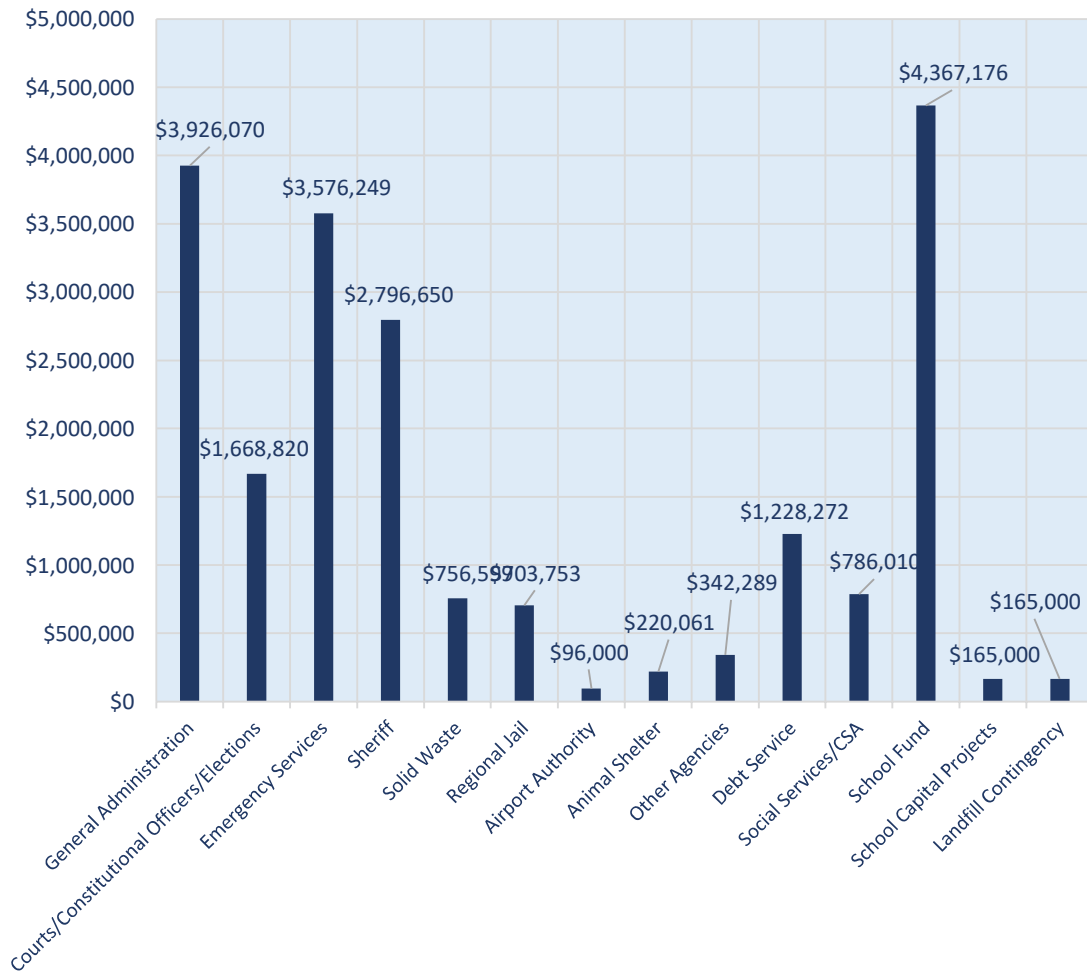
To provide required services, King and Queen County participates in several regional agencies and assists several regional groups that provide services to our citizens and citizens of nearby localities through cost sharing programs. Outside agency contributions include the regional jail, the regional airport authority, the regional animal shelter, and various other community service providers.



3. Transfers to Funds

Transfers are required to provide revenues for the funds utilized by the County: Capital Projects Fund, Social Services Fund, Child Services Act (CSA) Fund, School Fund, School Food Service Fund, School Capital Projects Fund, Landfill Contingency Fund, Court Security Fund, and E-Summons Fund.

Proposed Budget Expenditures



Despite thorough planning and well-reasoned projections, both the types of expenditures, as well as the amounts of even the most predictable expenditures, change year over year. Expenditure items in the proposed FY2026 budget that **differ from fiscal year 2025** are the following:



1. Routine or predicted increases requested by departments and outside agencies are included.
2. A 3% cost of living increase is included for all employees, full time and part time alike. As in years past, the County will implement salary adjustments only as and when the Commonwealth does so; a 3% increase is what the Commonwealth has communicated to localities.
3. A 10% increase in health insurance premiums is assumed, though final renewal information is not yet available.
4. Salaries are included based on the compensation and classification plan presented by human resources staff.
5. The salary amount for the Animal Control Officer was increased to ensure adequate funding pending the development of a compensation plan.
6. Bay Aging funding is increased for the additional bus available to King and Queen County citizens.
7. Additional training and conference funds are included for the Board of Supervisors.
8. A Contingency Fund salary contingency item is included to ensure available funds for any further Compensation Board adjustments by the Commonwealth; a bonus for certain positions has been discussed and is likely.
9. The Contingency Fund now includes the County's debt service expense. This is not a new expenditure item but has been moved to a different location in the budget.
10. A significant increase in the E-911 budget results from the Commonwealth no longer providing funding for the E911 telephone lines.
11. The Director of Economic Development position is included in the budget as a full time position per the Board of Supervisors directive at the November 2024 Board of Supervisors retreat.
12. In the Emergency Services budget, \$30,000 that previously constituted the contribution to a volunteer agency is allocated here for volunteer training, uniforms, and equipment.
13. The Human Resources department (HR) includes a full-time director. In addition, this department includes the reassignment of two current staff from other departments in order to assist all departments and to further goals of succession planning and redundancy.
14. The IT Department includes the following new items:
 - A full-time IT Technician position.
 - An additional software subscription for increased automation. The added software item is for the preparation and generation of agenda and board packets that integrates with our online Code



service. This automation, which may be used for all departments, is recommended to streamline staff time and add flexibility in document preparation and generation of meeting materials.

- The \$25,000 annual amount recommended for the ongoing digital records retention (scanning) effort (moved from the County Administrator budget).
- A Communications/Internet line for the consolidation of telephone costs from individual departments. This is the total of multiple line items previously included in individual department budgets.
- A HUB33 EDP Equipment line to reflect this added responsibility.

D. CAPITAL PROJECTS AND EXPENDITURES



Capital project development is in full swing in King and Queen County. For many years, the County saved money, borrowed funds, and planned for the County’s capital needs. As a result of those efforts, HUB33 has been completed and at least two more projects are in design.

HUB33 is complete and occupied - a wonderful asset for our citizens - and a much-needed fire and EMS station has received general approval and is in design. The largest project, however, is the design of a central academic campus and the construction of a new elementary school, and after many delays, the project is underway. Additional acreage was acquired in 2024, and in early 2025, architecture/engineering firm Grimm+Parker was engaged to prepare a master site plan. Grimm+Parker staff have visited the site and met with staff, and their work has begun.

To fund the cost of capital needs, the County issued bonds in 2022 in the amount of \$20,000,000. Prior to 2022, the County was debt free. The interest rate secured on the 2022 bond issue is a quite favorable, and historically low, 2.04%; the proceeds are invested with the Virginia State Non-Arbitrage Program (SNAP) and currently earn in excess of 4%, principal and interest to be withdrawn as



needed. The debt service payment on the bonds is \$1,228,272 per year for 20 years beginning in fiscal year 2024.

In addition to the bond issue, King and Queen County is poised to generate new revenue with economic development projects that are on the horizon. The largest of those projects is a solar facility that, if built, will generate recurring revenue of approximately \$250,000 per year, increasing over time to approximately \$300,000 per year, for a total period of thirty years. Further, and likewise contingent on the construction and operation of the facility, the developer will pay to the County three lump sum payments, one each year for the first three years of operation in the amount of \$1,333,333.

Aside from major construction projects, other needs in the County also constitute capital expenditures, and many are recurring in nature. Included in the proposed budget are the following projected recurring capital expenditures:

- ✓ Building maintenance and repairs
- ✓ Generator replacement at Station 8
- ✓ Purchase of police cars and one County vehicle



The total cost of these recurring items is projected to be **\$540,000**, and all expenditures are slated to be funded with general fund reserves. In future years, however, it is critical that only current year revenue be used for these recurring



capital expenditures. Ideally, current year revenues are sufficient in any given fiscal year to completely fund operations, recurring capital expenditures, and to grow the general fund reserve so as to maintain a responsible (not too high but not too low) reserve balance.

E. CONTINGENCIES

Contingencies are those items for which definitive plans are not yet known but for which provision should be made because they are expected during the current year. Such contingencies also may include items which the governing body wishes to further consider but has not made a final determination as to whether the item will be funded or the endeavor will proceed.

The contingency items included in this proposed budget include the following, all of which would be spent only if the Board of Supervisors approves the request and the corresponding transfer of the funds to the respective department in order to move forward with the project:

Contingency Item	Amount	Notes
Debt Service	\$1,228,272	While not a “contingency” item in the truest sense, this is a new item to the budget and will be moved to another department for future budgets as recommended by audit staff.
Flock Cameras	\$10,000	To purchase cameras for placement in various County locations. This is a law enforcement tool that already has led to one or more arrests of violent criminals.
Grant Match Contingency	\$10,000	To make match funds available, as needed, should the Board of Supervisors elect to accept grants awarded during the course of the fiscal year.
Salary Contingency – Rescue Services	\$30,000	To cover unexpected occurrences; included annually.
Salary Contingency – Compensation Board Match	\$60,000	To make funds available should the Compensation Board move forward with a proposed bonus for certain positions.
Salary Step – Sheriff’s Office	\$35,000	To make funds available should employees become eligible for step increases.
Salary Contingency	\$30,000	To make funds available for unexpected absences and other unforeseen circumstances.
Miscellaneous	\$20,000	



F. RESERVE FUNDS

It is imperative to retain a healthy fund balance, and preferably to have a fund balance policy just as King and Queen County does. When budgeting, it is important that the annual budget reflect the use of the fund balance, also called rainy day funds or reserve funds, only for specific uses and with close oversight.

This Proposed Budget includes the use of **\$4,955,000** of the reserve for one-time capital projects and **\$540,000** for recurring capital expenditures.

Each time capital expenditures are made, it is prudent to again evaluate the impact on the reserve fund. Beginning with the general fund balance at October 31, 2023 (the lowest balance amount – the time when prior year tax collections have been utilized and before current year collections are actively underway), the fund balance impact is projected to be as follows:

FY2025 - General Fund Balance Prior to Capital Expenditures		
General Fund Balance at 10/31/2024	\$22,620,086	
Bond Proceeds Available, including interest	\$19,000,000	
Total Available Funds		\$41,620,086
LESS:		
Minimum Fund Balance per Policy	\$7,500,000	
Landfill Post Closure	\$4,056,747	
Ambulance Purchase Approved	\$435,000	
EDA Funds Approved for Property Purchases	\$400,000	
School Capital Projects	\$422,456	
Other Restricted Funds	\$350,000	\$13,164,203
FY2026 - Funds Available for Capital Projects		\$28,455,883
Total 2026 Proposed Use of Reserve Funds		\$5,495,000
POST FY2026 - Anticipated Funds Available for Capital Projects		\$22,960,883

Notwithstanding the focus on looming reductions to the general fund balance, there are a couple of revenue sources which, if they come to fruition, will add back to the general fund or reduce capital project costs.

- ✓ When the Walnut Solar project becomes operational, the County will add back to the general fund balance a total of \$4 million.
- ✓ When the school project is underway, the County should receive reimbursement up to 10% through a state grant for the construction project.



V. MOVING FORWARD

A. CHALLENGES

Like so many of the County's peers, the challenge for King and Queen County is maximizing the provision of services to citizens while minimizing the need to raise taxes. Even when operations remain constant, salaries, regulatory requirements, and costs do not. The primary services that rural Virginia provides to its citizens are schools, emergency services, social services, and solid waste disposal. The same holds true for King and Queen County.

Because needs as well as costs are ever-changing, a managed approach to revenue escalation is necessary. Economic development opportunities are explored by staff on a continuous basis, with meetings scheduled regularly. Though infrastructure limitations reduce the types and numbers of available options, staff works behind the scenes with consultants and prospective companies to expand the tax base of the County.

Another challenge on which the Middle Peninsula Planning District Commission is keenly focused is coastal flooding. Resiliency programs are explored regularly, and efforts are underway to welcome to the Middle Peninsula companies that focus on just that issue. Coastal resiliency will be a topic for decades, if not centuries, to come and, in addition to the more obvious waterfront issues, includes inland challenges (e.g., roadway flooding) that affect all parts of the County as well as the Commonwealth as a whole.

B. ECONOMIC DEVELOPMENT

The Board of Supervisors has prioritized economic development and has committed the resources necessary for a robust economic development program. In fiscal year 2025, the County engaged the Timmons Group to identify prime economic development properties in King and Queen County and provide guidance about the development of those sites. In addition, the County completed in fiscal year 2025 the construction of HUB 33, a King and Queen County Rural Solutions Center. This facility, constructed with a combination of federal EDA, VDOT, and local funds, hosts the regional Planning District Commission offices, including economic development grant staff, and provides multiple transitional workspaces designed to attract and grow businesses.

As economic development opportunities are explored and cultivated, by far one of the most important assets and points of focus is the school division. Potential employers want to know there is an available, skilled, reliable workforce to serve



their businesses and want to know the school division, together with other local educational resources, will work to provide the skill sets needed. King and Queen County Public Schools is fully accredited, and Rappahannock Community College provides additional training and educational programs for our local workforce. Continued investment in these educational resources is critical, and increased efforts to improve twenty-first century skills must be encouraged.

C. WHAT TO EXPECT IN COMING YEARS

The ongoing operational analysis in local government is to increase revenues and decrease costs, all while improving the lives of the citizens.

For revenue, the obvious, but by far the least desirable, source of revenue generation is taxes, primarily real estate taxes. In order to meet current obligations, keep up with increasing demands, and address increasing costs, slow but steady real estate tax increases will be needed, just as recommended by the County's financial advisors, Davenport. The County hopes to minimize tax increases, though, with new sources of revenue.

- ✓ Staff and elected officials are actively promoting the retention, expansion, and attraction of businesses.
- ✓ Staff has increased efforts to secure grant funds for projects.
- ✓ The Walnut Solar project is projected to generate revenue share of \$250,000 - \$300,000 per year, equating to approximately \$0.02 to \$0.03 on the real estate tax rate at current assessment levels.

In addition, staff regularly seeks opportunities to increase operational efficiencies, thereby reducing costs. Cost savings measures in place in King and Queen County include:

- ✓ Multiple duties for many positions.
- ✓ Shared resources across departments.
- ✓ Maximizing the use of current resources and spaces.
- ✓ Exploring ways to automate functions.
- ✓ Exploring regionalization opportunities, thereby spreading costs more broadly outside of the County borders.



VI. IN CONCLUSION

King and Queen County is on solid fiscal footing, enjoying the benefits of many years of conservative fiscal management. The County has been frugal and debt free for many years but now finds there are needs to be addressed. The Board of Supervisors has prioritized public safety, economic development, and the public schools, and has identified succession planning, strategic planning, and infrastructure development as areas of interest.



King and Queen County
Sources and Uses of Funds FY2026
County Administrator Proposed Budget FY2026

Sources

GENERAL FUND

Use of Fund Balance - Long Term Capital Expenditures	\$ 4,955,000		
Use of Fund Balance - Annual Capital Expenditures	\$ 540,000		
Use of Fund Balance - Operations	\$ -		\$ 5,495,000
Real Estate Taxes	\$ 7,097,517		
Personal Property Taxes	\$ 3,036,863		
Manufactured Homes	\$ 44,738		
Farm Machinery	\$ 144,212		
Machinery & Tools	\$ 361,952		
Merchant's Capital	\$ 57,992		
Penalties and Interest	\$ 145,000		
Other Local Taxes	\$ 631,000		
Recordation Taxes	\$ 75,000		
Licenses, Permits, and Fees	\$ 337,000		
Fines and Forfeitures	\$ 229,500		
Revenue from the Use of Money	\$ 1,660,000		
Revenue from the Use of Property	\$ 114,890		
Court Fees	\$ 12,900		
Rescue Services and Radio System	\$ 490,000		
Host Fees/PILT Payments/Broadband	\$ 2,726,000		
Recovered Costs and Miscellaneous	\$ 39,500	local	\$ 17,204,064
Revenue from the Commonwealth	\$ 3,031,216		
Revenue from the USA	\$ 31,500	state and federal	\$ 3,062,716

OTHER FUNDS

Non-local Revenue to Capital Projects Fund	\$ -		
Non-local Revenue Social Services Fund	\$ 1,717,912		
Non-local Revenue to CSA Fund	\$ 680,000		
Non-local Revenue to CSA Administration Fund	\$ 13,405		
Non-local Revenue to School Fund	\$ -		
Non-local Revenue to School Food Services Fund	\$ 595,640		
Non-local Revenue to Court Security Fund	\$ 88,355		
Non-local Revenue to E-Summons Fund	\$ 40,000		\$ 3,135,312

TOTAL SOURCES OF FUNDS

\$ 28,897,092

USES

CORE SERVICES

General Administration	\$ 3,926,070		
Property Maintenance	\$ 539,900		
Economic Development	\$ 157,204		
Courts and Court Services	\$ 566,104		
Emergency Services (includes contributions)	\$ 3,576,249		
Sheriff	\$ 2,796,650		
Constitutional Officers/Elections (excludes Sheriff and Circuit Cour	\$ 1,102,716		
Solid Waste	\$ 756,599		\$ 13,421,491

OUTSIDE AGENCIES

Regional Jail	\$ 703,753		
Airport Authority	\$ 96,000		
Animal Shelter	\$ 220,061		
Other Community Agencies	\$ 342,289		\$ 1,362,103

FUNDS

	Local Funds		Non-Local Funds		
Capital Projects Expenditures	\$ 5,495,000	\$ -	\$ -	\$ -	\$ 5,495,000
Social Services Fund (VPA)	\$ 459,863	\$ -	\$ 1,717,912	\$ -	\$ 2,177,775
CSA Fund	\$ 320,000	\$ -	\$ 680,000	\$ -	\$ 1,000,000
CSA Administration Fund	\$ 6,147	\$ -	\$ 13,405	\$ -	\$ 19,552
School Fund	\$ 4,367,176	\$ -	\$ -	\$ -	\$ 4,367,176
School Food Service Fund	\$ -	\$ -	\$ 595,640	\$ -	\$ 595,640
School Capital Projects Fund	\$ 165,000	\$ -	\$ -	\$ -	\$ 165,000
Landfill Contingency	\$ 165,000	\$ -	\$ -	\$ -	\$ 165,000
Court Security Fund	\$ -	\$ -	\$ 88,355	\$ -	\$ 88,355
E-Summons Fund	\$ -	\$ -	\$ 40,000	\$ -	\$ 40,000
TOTAL	\$ 10,978,186	\$ -	\$ 3,135,312	\$ -	\$ 14,113,498
TOTAL USE OF FUNDS					\$ 28,897,092

King and Queen County Revenue and Expenditure Summary FY2026

Revenue	Original Requests	Adjusted Recommendation	Adopted Budget FY2026
General Fund	\$16,879,803	\$25,761,780	\$0
County Capital Projects Fund	\$5,495,000	\$5,495,000	\$0
Social Services Fund	\$2,177,775	\$2,177,775	\$0
CSA Fund	\$1,000,000	\$1,000,000	\$0
CSA Administration Fund	\$19,552	\$19,552	\$0
School Fund	\$12,009,996	\$12,009,996	\$0
School Food Services Fund	\$595,640	\$0	\$0
School Capital Project Fund	\$2,165,000	\$0	\$0
Court Security Fund	\$88,355	\$88,355	\$0
Landfill Contingency Fund	\$165,000	\$165,000	\$0
E-Summons Fund	\$40,000	\$40,000	\$0
Less Interfund Transfers	\$0	\$0	\$0
Total:	\$40,636,121	\$46,757,458	\$0

Expenditure	Original Recommendation	Adjusted Recommendation	Adopted Budget FY2026
General Fund	\$25,747,047	\$25,761,780	\$140,665
County Capital Projects Fund	\$5,065,000	\$5,495,000	\$0
Social Services Fund	\$2,177,775	\$2,177,775	\$0
CSA Fund	\$1,000,000	\$1,000,000	\$0
CSA Administration Fund	\$19,552	\$19,552	\$0
School Fund	\$12,009,996	\$12,009,996	\$0
School Food Services Fund	\$595,640	\$0	\$0
School Capital Project Fund	\$2,165,000	\$0	\$0
Court Security Fund	\$88,355	\$88,355	\$0
Landfill Contingency Fund	\$165,000	\$165,000	\$0
E-Summons Fund	\$40,000	\$40,000	\$0
Less Interfund Transfers			
Total:	\$49,073,365	\$46,757,458	\$140,665

To Balance Operating Budget:	-\$8,437,244	\$0	-\$140,665
-------------------------------------	---------------------	------------	-------------------

Total General Fund Balance			
Used for Capital Projects:	\$8,184,272	\$5,495,000	\$0

Total General Fund Balance			
Used for School Capital:	\$2,165,000	\$0	\$0

Total Use of General Fund			
Balance for Operating:	\$0	\$7,075,547	\$0

Total Use of General Fund			
Balance	\$10,349,272	\$12,570,547	\$0

Revenue Budget FY 25/26

General Fund Revenue

Revenue	Revenue FY2023	Revenue FY2024	Adopted Budget FY2025	Appropriated Budget FY2025	Actual FY2025 YTD	Difference (\$)	Difference (%)	Requests	County Admin Recommends FY26	Adopted Budget FY26
Use of fund Balance/Capital	0	0	\$ 7,075,547	\$ 7,075,547	-	(7,075,547)	0.00%	\$ -	\$ 5,495,000	\$ -
Use of Fund Balane/Operating									\$0	
Total Use of Fund Balance			\$ 7,075,547	\$ 7,075,547	-	(7,075,547)	0.00%	\$ -	\$ 5,495,000	\$ -
LOCAL REVENUE										
Real Estate - 2010	43									
Real Estate - 2011	43									
Real Estate - 2012	188					-	0.00%	\$ -	\$ -	\$ -
Real Estate - 2013	222					-	0.00%	\$ -	\$ -	\$ -
Real Estate - 2014	679					-	0.00%	\$ -	\$ -	\$ -
Real Estate - 2015	753					-	0.00%			
Real Estate - 2016	1,194					-	0.00%	\$ -	\$ -	\$ -
Real Estate - 2017	2,951	532			16	16	undefined			
Real Estate - 2018	2,621	3,661			165	165	undefined	\$ -	\$ -	\$ -
Real Estate - 2019	13,383	1,209			3,701	3,701	undefined	\$ -	\$ -	\$ -
Real Estate - 2020	72,926	5,507			795	795	undefined	\$ -	\$ -	\$ -
Real Estate - 2021	66,465	18,500			16,029	16,029	undefined			\$ -
Real Estate - 2022	4,888,072	60,852			35,064	35,064	undefined			
Real Estate - 2023		5,570,461			81,270	81,270	undefined			
Real Estate - 2024			\$ 5,977,343	\$ 5,977,343	5,638,344			\$ -	\$ -	
Real Estate - 2025								\$ 6,007,845	\$ 6,488,474	
Total Real Estate Taxes:	5,049,540	5,660,722	5,977,343	5,977,343	5,775,384	137,040	0	6,007,845	6,488,474	0
Public Service Corporation	247,909	309,043	\$ 303,660	\$ 303,660	480,172	176,512	58.13%	\$ 565,453	\$ 609,043	\$ -
Total Public Service Corporation:	247,909	309,043	\$ 303,660	\$ 303,660	480,172	176,512	58.13%	\$ 565,453	\$ 609,043	\$ -
Personal Property - 2015						-	0.00%			
Personal Property - 2016	104					-	0.00%			
Personal Property - 2017	696					-	0.00%	\$ -	\$ -	\$ -
Personal Property - 2018	1,721	353				-	0.00%	\$ -	\$ -	\$ -
Personal Property - 2019	2,608	1,395				-	0.00%			
Personal Property - 2020	5,395	1,275			795	795	undefined	\$ -	\$ -	\$ -
Personal Property - 2021	31,078	9,546			416	416	undefined			\$ -
Personal Property - 2022	2,708,268	43,610			11,237					
Personal Property - 2023		2,759,351			155,471					
Personal Property - 2024			\$ 3,807,584	\$ 3,807,584	2,473,400			\$ -	\$ -	\$ -
Personal Property - 2025								\$ 3,036,863	\$ 3,036,863	
Personal Property/Uncollectable						-	0.00%			

Revenue Budget FY 25/26

General Fund Revenue

Revenue	Revenue FY2023	Revenue FY2024	Adopted Budget FY2025	Appropriated Budget FY2025	Actual FY2025 YTD	Difference (\$)	Difference (%)	Requests	County Admin Recommends FY26	Adopted Budget FY26
Total Personal Property:	2,749,870	2,815,530	\$ 3,807,584	\$ 3,807,584	2,641,319	(1,166,265)	-30.63%	\$ 3,036,863	\$ 3,036,863	\$ -
Manufactured Home - 2016						-	0.00%			
Manufactured Homes - 2017						-	0.00%			
Manufactured Homes - 2018	52	33			\$ 16	16	undefined			
Manufactured Home - 2019		120			\$ 27	27	undefined			
Manufacture Home - 2020	490	245			\$ 64	64	undefined	\$ -	\$ -	\$ -
Manufacture Home - 2021	993	456			\$ 166	166	undefined			\$ -
Manufacture Home - 2022	35,267	1,289			\$ 402	402	undefined			
Manufactured Homes - 2023		33,234			\$ 2,195	2,195	undefined			
Manufactured Homes - 2024			\$ 37,142	\$ 37,142	\$ 30,168			\$ -	\$ -	\$ -
Manufactured Homes - 2025								\$ 41,425	\$ 44,738	
Total Manufactured Home:	36,802	35,377	\$ 37,142	\$ 37,142	33,038	2,870	7.73%	\$ 41,425	\$ 44,738	\$ -
Famr Machinery - 2018										
Farm Machinery - 2019	1,058	166				-	0.00%			
Farm Machinery - 2020	4,466	137				-	0.00%	\$ -	\$ -	\$ -
Farm Machinery - 2021	5,901	123			(154)	(154)	undefined			
Farm Machinery - 2022	130,214	-238			(437)	(437)	undefined			
Farm Machinery - 2023		127,248			1,735					
Farm Machinery - 2024			\$ 131,850	\$ 131,850	138,928			\$ -	\$ -	\$ -
Farm Machinery - 2025			\$ -	\$ -				\$ 144,212	\$ 144,212	\$ -
Total Farm Machinery:	141,639	127,436	\$ 131,850	\$ 131,850	\$ 140,072	8,222	6.24%	\$ 144,212	\$ 144,212	\$ -
Machinery & Tools - 2019						-	0.00%			
Machinery & Tools - 2020	295					-	0.00%	\$ -	\$ -	\$ -
Machinery & Tools - 2021	-1,361									
Machinery & Tools - 2022	337,024	37			532	532	undefined			
Machinery & Tools - 2023		364,406			7,763					
Machinery & Tools - 2024			\$ 367,518	\$ 367,518	343,978			\$ -	\$ -	\$ -
Machinery & Tools - 2025			\$ -	\$ -				\$ 361,952	\$ 361,952	\$ -
Total Machinery & Tools:	335,958	364,443	\$ 367,518	\$ 367,518	\$ 352,273	(15,245)	-4.15%	\$ 361,952	\$ 361,952	\$ -
Merchants Capital - 2015										
Merchants Capital - 2016						-	0.00%			
Merchants Capital - 2017										
Merchants Capital - 2018										
Merchants Capital - 2019						-	0.00%	\$ -	\$ -	\$ -
Merchants Capital - 2020						-	0.00%	\$ -	\$ -	\$ -
Merchants Capital - 2021										

Revenue Budget FY 25/26

General Fund Revenue

Revenue	Revenue FY2023	Revenue FY2024	Adopted Budget FY2025	Appropriated Budget FY2025	Actual FY2025 YTD	Difference (\$)	Difference (%)	Requests	County Admin Recommends FY26	Adopted Budget FY26
Merchants Capital - 2022	43,067	174				-	0.00%			
Merchants Capital - 2023		54,213			85					
Merchants Capital - 2024			\$ 54,289	\$ 54,289	53,980			\$ -	\$ -	\$ -
Merchants Capital - 2025			\$ -	\$ -				\$ 57,992	\$ 57,992	\$ -
Total Merchants Capital:	43,067	174	\$ 54,289	\$ 54,289	\$ 54,065	(224)	-0.41%	\$ 57,992	\$ 57,992	\$ -
Penalties - All Property Taxes	130,143	123,411	\$ 100,000	\$ 100,000	\$ 63,222	(36,778)	-36.78%		\$ 100,000	
Interest - All Property Taxes	49,963	41,908	\$ 45,000	\$ 45,000	\$ 25,556	(19,444)	-43.21%		\$ 45,000	
Unclaimed Tax Sale Funds						-	0.00%			
Personal Property non-filing						-	0.00%			
Total Penalties & Interest:	180,106	165,319	\$ 145,000	\$ 145,000	88,778	(56,222)	-38.77%	\$ -	\$ 145,000	\$ -
Local Sales and Use Taxes	400,504	416,482	\$ 400,000	\$ 400,000	239,392	(160,608)	-40.15%		\$ 410,000	
General Utility Tax						-	0.00%			
Consumer Utility Taxes	187,961	179,487	\$ 187,000	\$ 187,000	90,879	(96,121)	-51.40%		\$ 188,000	
Business License Taxes	26,240	23,077	\$ 28,000	\$ 28,000	16,361	(11,639)	-41.57%		\$ 28,000	
Bank Franchise Taxes	5,247	6,736	\$ 5,000	\$ 5,000	-	(5,000)	0.00%		\$ 5,000	
Cable TV Franchise Tax						-	0.00%			
Total Other Local Taxes:	\$ 619,952	\$ 625,782	\$ 620,000	\$ 620,000	346,632	(273,368)	-44.09%	\$ -	\$ 631,000	\$ -
Vehicle License 2017	75					-	0.00%			
Vehicle License 2018	375	75			(25)	(25)	undefined			
Vehicle License 2019	475	110				-	0.00%			
Vehicle License 2020	707	175			25	25	undefined			
Vehicle License 2021	1,880	297			60	60	undefined			
Vehicle Licenses 2022	37,282	1,911			374	374	undefined	\$ -	\$ -	\$ -
Vehicle License 2023	167,447	35,222			4,980	4,980	undefined			
Vehicle License 2024		177,094	\$ 200,000	\$ 200,000	31,172					
Vehicle License 2025								\$ 200,000	\$ 200,000	\$ -
Total Vehicle License Taxes:	208,241	214,884	\$ 200,000	\$ 200,000	36,586	(163,414)	-81.71%	\$ 200,000	\$ 200,000	\$ -
Recordation Taxes	70,402	59,643	\$ 75,000	\$ 75,000	38,193	(36,807)	-49.08%	\$ -	\$ 75,000	\$ -
Total Recordation Taxes:	70,402	59,643	\$ 75,000	\$ 75,000	38,193	(36,807)	-49.08%	\$ -	\$ 75,000	\$ -
Dog License - 2022	515							\$ -	\$ -	\$ -
Dog Licenses - 2023	3,340	472				-	0.00%			
Dog License - 2024		2,905	\$ 4,500	\$ 4,500	550					
Dog License - 2025					1,875			\$ -	\$ 4,500	\$ -
Total Dog Licenses:	3,855	3,377	\$ 4,500	\$ 4,500	\$ 2,425	(2,075)	-46.11%	\$ -	\$ 4,500	\$ -

Revenue Budget FY 25/26

General Fund Revenue

Revenue	Revenue FY2023	Revenue FY2024	Adopted Budget FY2025	Appropriated Budget FY2025	Actual FY2025 YTD	Difference (\$)	Difference (%)	Requests	County Admin Recommends FY26	Adopted Budget FY26
Land Use Permits	24,370	3,685	\$ 25,000	\$ 25,000	34,520	9,520	38.08%	50,000	50,000	
Transfer Fees	391	369	\$ 400	\$ 400	188	(212)	-53.00%	\$ 400	\$ 400	
Zoning Permits	5,775	6,945	\$ 6,000	\$ 6,000	2,850	(3,150)	-52.50%	\$ 6,000	\$ 6,000	
Subdivision Permits	888	975	\$ 1,200	\$ 1,200	450	(750)	-62.50%	\$ 1,000	\$ 1,000	
Building Permits	52,630	50,945	\$ 72,000	\$ 72,000	25,081	(46,919)	-65.17%	\$ 45,000	\$ 45,000	
Building Department Fees	6,710	3,122	\$ 5,000	\$ 5,000	1,697	(3,303)	-66.06%	\$ 4,000	\$ 4,000	
Building Appeal Board Fees						-	0.00%			
Septic Tank Permits					10	10	undefined			
E & S Sureties/Refundable	19,470	26,449			(2,932)	(2,932)	undefined			
Cash Proffer (Peeble Beach)	6,671					-	0.00%			
E & S Permits	6,300	21,800	\$ 10,000	\$ 10,000	203,700	193,700	1937.00%	\$ 75,000	\$ 75,000	
JPA Review Fee	350	-150	\$ 500	\$ 500	-	(500)	0.00%	\$ 500	\$ 500	
911 Marker Fee	350	470	\$ 200	\$ 200	190	(10)	-5.00%	\$ 200	\$ 200	
GIS Map Charges						-	0.00%			
Wetlands Board Application Fees	1,310	1,850			-	-	0.00%			
WQIA/JPA Modification Fee	400	400	\$ 400	\$ 400	1,000	600	150.00%	\$ 400	\$ 400	
Wetlands Mitigation/Refunds						-	0.00%			
Total Permits & Fees:	125,615	116,860	\$ 120,700	\$ 120,700	266,754	146,054	121.01%	\$ 132,500	\$ 132,500	\$ -
Court Fines	207,391	176,657	\$ 220,000	\$ 220,000	\$ 122,984	(97,016)	-44.10%	\$ 220,000	\$ 220,000	
Interest on Fines	4,898	3,029	\$ 4,500	\$ 4,500	\$ 1,804	(2,696)	-59.91%	\$ 4,500	\$ 4,500	
FBI Bckgrd Cks - FBI Portion						-	0.00%			
FBI Bckgrd Cks - Sheriff Portion	5,819	5,752	\$ 5,000	\$ 5,000	\$ 3,691	(1,309)	-26.18%	\$ 5,000	\$ 5,000	
Local Election Fees		2,400								
Zoning & E & S Violations						-	0.00%			
Animal Control Violations					145	145	undefined			
Total Fines & Foreitures:	218,108	187,838	\$ 229,500	\$ 229,500	128,624	(100,876)	-43.95%	\$ 229,500	\$ 229,500	\$ -
Interest Earned - Bank Deposit	55,157	79,031	\$ 55,000	\$ 55,000	20,737	(34,263)	-62.30%	\$ 60,000	\$ 60,000	
Interest Earned - Investments	684,168	1,355,949	\$ 699,000	\$ 699,000	390,327	(308,673)	-44.16%	\$ 1,600,000	\$ 1,600,000	
Interest Earned - CDBG	29	29			7	7	undefined			
Housing Grant Client Reimbursement						-	0.00%			
Total Revenue - use of money:	739,354	1,435,009	\$ 754,000	\$ 754,000	411,071	(342,929)	-45.48%	\$ 1,660,000	\$ 1,660,000	\$ -
Rental - Health Department	19,904	19,891	\$ 19,890	\$ 19,890	11,603	(8,287)	-41.66%	\$ 19,890	\$ 19,890	
Revenue from Sale of Property		2,561			48,399	48,399	undefined			
Rental - American Tower	25,711	26,482	\$ 26,500	\$ 26,500	15,882	(10,618)	-40.07%	\$ 28,000	\$ 28,000	
Land Lease - Fulcrum	12,000	12,000	\$ 12,000	\$ 12,000	6,000	(6,000)	-50.00%		\$ 12,000	
HUB 33 Revenue			\$ 10,000	\$ 10,000		(10,000)	0.00%	\$ 55,000	\$ 55,000	

Revenue Budget FY 25/26

General Fund Revenue

Revenue	Revenue FY2023	Revenue FY2024	Adopted Budget FY2025	Appropriated Budget FY2025	Actual FY2025 YTD	Difference (\$)	Difference (%)	Requests	County Admin Recommends FY26	Adopted Budget FY26
Total Revenue - Use of Property:	57,615	60,934	\$ 68,390	\$ 68,390	81,884	13,494	19.73%	\$ 102,890	\$ 114,890	\$ -
Fees of Clerk of Circuit Court					-	-	0.00%			
Sheriff's Fees	885	-735	\$ 1,000	\$ 1,000	447	(553)	-55.30%		\$ 1,000	
Courthouse Maintenance Fees	6,582	5,601	\$ 7,000	\$ 7,000	3,987	(3,013)	-43.04%		\$ 7,000	
Local Court Appt Atty	2,792	829	\$ 2,500	\$ 2,500	111	(2,389)	-95.56%		\$ 2,500	
Blood Test/DNA	30	15								
Jail Admissions Fees	1,079	847	\$ 1,200	\$ 1,200	347	(853)	-71.08%		\$ 1,200	
Non Consecutive Jail Fees	166	168			55	55	undefined			
Commonwealth's Attorney Office	1,415	1,118	\$ 1,200	\$ 1,200	1,278	78	6.50%		\$ 1,200	
Total Court Fees:	12,949	7,843	\$ 12,900	\$ 12,900	6,225	(6,675)	-51.74%	\$ -	\$ 12,900	\$ -
Rescue Services Billing	266,818	283,122	\$ 260,000	\$ 260,000	123,588			\$ 260,000	\$ 260,000	
Public Safety Radio System	24,364		\$ 80,000	\$ 80,000				\$ 230,000	\$ 230,000	
Total Charges for Rescue:	291,182	283,122	340,000	340,000	123,588			490,000	490,000	0
Gas Revenue/Ingenco	39,465	-515	\$ 38,000	\$ 38,000	7,948	(30,052)	-79.08%	\$ 38,000	\$ 38,000	
Host/Tonnage Fees	2,586,222	1,939,016	\$ 2,700,000	\$ 2,700,000	1,990,485	(709,515)	-26.28%	\$ 2,500,000	\$ 2,500,000	
Landfill Contingency Revenue						-	0.00%			
Total Host/Tonnage Fees:	2,625,687	1,938,501	\$ 2,738,000	\$ 2,738,000	1,998,433	(739,567)	-27.01%	\$ 2,538,000	\$ 2,538,000	\$ -
Library Cards		95			55					
Misc Charges/Library		174			318					
Total Library Charges:	0	269	0	0	373			0	0	0
Ingenco Payment In Lieu of Taxes	20,000	20,000	\$ 20,000	\$ 20,000		(20,000)	0.00%	\$ 20,000	\$ 20,000	\$ -
ITI In Lieu of Taxes										
Total In lieu of Taxes:	20,000	20,000	\$ 20,000	\$ 20,000	\$ -	(20,000)	0.00%	\$ 20,000	\$ 20,000	\$ -
Economic Development Reimbursement			\$ 50,000	\$ 50,000				\$ -	\$ -	\$ -
Expenditure Refunds - Other	0	0				-	0.00%			
Total Expenditure Refunds:	0	0	\$ 50,000	\$ 50,000	-	(50,000)	0.00%	\$ -	\$ -	\$ -
Revenue Sharing/Riverstreet		124,444	\$ 144,000	\$ 144,000	\$ 44,228			\$ 168,000	\$ 168,000	\$ -
Total Revenue Sharing:			\$ 144,000	\$ 144,000	\$ 44,228			\$ 168,000	\$ 168,000	\$ -
Library Donations		243			189		undefined			
Sale of Salvage/Surplus							0.00%			
Treasurer's Court Fees							0.00%			

Revenue Budget FY 25/26

General Fund Revenue

Revenue	Revenue FY2023	Revenue FY2024	Adopted Budget FY2025	Appropriated Budget FY2025	Actual FY2025 YTD	Difference (\$)	Difference (%)	Requests	County Admin Recommends FY26	Adopted Budget FY26
Treasurer's Admin Fees	76,186	36,116	\$ 65,000	\$ 65,000	33,886		0.00%	\$ 35,000	\$ 35,000	
Credit Card Fee Account	-46,975	-42,998			(6,112)		undefined			
Administrative Fee - Debit Set-off							0.00%			
Opioid Settlement Funds	\$ 21,462	\$ 21,733			8,388					
Cash Short/Over	8	40					0.00%			
Tax Payments/Over & Short	18	106			(14)		undefined			
Miscellaneous - Other	9,727	82,171	\$ 29,296	\$ 29,296	212,217		0.00%	\$ 1,500	\$ 1,500	
				\$ -						
Total Miscellaneous Revenue:	60,426	97,411	\$ 94,296	\$ 94,296	248,554	154,258	163.59%	\$ 36,500	\$ 36,500	\$ -
Charges for Health						-	0.00%			
Court Costs	-103	-12				-	0.00%	\$ -	\$ -	
Lis Pendens - James Elliott						-	0.00%			
Recovered Costs/Circuit Court	2,441	2,572	\$ 3,000	\$ 3,000	1,802			\$ 3,000	\$ 3,000	
VPI Extension Service						-	0.00%			
Del. Real Estate Advertising						-	0.00%			
Reimburse Juvenile Expenditure						-	0.00%			
Lien Costs						-	0.00%			
Other Recovered Treas Costs						-	0.00%			
Drug Enforcement Restitution	421	62			1,064	1,064	undefined			
Sheriff Deputy Recovered Costs						-	0.00%	\$ -	\$ -	\$ -
Transfers from School Capital										
Transfers from VPPSA fund										
Health Dept unspent local funds						-	0.00%	\$ -	\$ -	\$ -
Total Recovered Costs:	2,759	2,622	\$ 3,000	\$ 3,000	2,866	(134)	-4.47%	\$ 3,000	\$ 3,000	\$ -
REVENUE FROM THE COMMONWEALTH										
Forest Products Receipts	\$ 151,983	\$ 170,213	\$ 50,000	\$ 50,000		(50,000)	0.00%	\$ 75,000	\$ 75,000	
ABC Profits						-	0.00%			
Manufactured Home Title Tax	18,606	35,993	\$ 20,000	\$ 20,000	9,521	(10,479)	-52.40%	\$ 20,000	\$ 20,000	
Tax on Deeds	15,581	19,556	\$ 20,000	\$ 20,000		(20,000)	0.00%	\$ 20,000	\$ 20,000	
State Recordation Tax						-	0.00%			
Railroad Rolling Stock Taxes	\$ 36	\$ 191	\$ 500	\$ 500	-	(500)	0.00%			
ATV & Moped Sales Tax	\$ 288	\$ 58	\$ 500	\$ 500	461	(39)	-7.80%		\$ 500	
Auto Rental Tax	\$ 5				141				\$ 500	
PPTRA	875,942	828,844	\$ 870,000	\$ 870,000	796,046	(73,954)	-8.50%	\$ 820,171	\$ 820,171	
Spay & Neuter Programs	6	24			10	10	undefined			
Communication Tax	121,844	114,502	\$ 130,000	\$ 130,000	48,253	(81,747)	-62.88%	\$ 120,000	\$ 120,000	
Games of Skill Distributions										

Revenue Budget FY 25/26

General Fund Revenue

Revenue	Revenue FY2023	Revenue FY2024	Adopted Budget FY2025	Appropriated Budget FY2025	Actual FY2025 YTD	Difference (\$)	Difference (%)	Requests	County Admin Recommends FY26	Adopted Budget FY26
Motor Vehicle Rental Tax Fee					-					
Total Non-Categorical Aid	1,184,291	1,169,381	\$ 1,091,000	\$ 1,091,000	\$ 854,432	(236,568)	-21.68%	\$ 1,055,171	\$ 1,056,171	\$ -
Commonwealth's Attorney	182,449	206,042	\$ 206,876	\$ 206,876	106,520		0.00%		\$ 230,185	
Sheriff	598,838	666,588	\$ 696,222	\$ 696,222	356,621		0.00%		\$ 788,305	
Commissioner of Revenue	106,343	111,464	\$ 112,938	\$ 112,938	55,749		0.00%		\$ 122,886	
Treasurer	106,804	109,240	\$ 112,148	\$ 112,148	54,391		0.00%		\$ 114,173	
Registrar/Electoral Boards	58,109	67,727	\$ 55,000	\$ 55,000	14,230		0.00%		\$ 60,000	
Clerk of the Circuit Court	200,634	234,257	\$ 210,132	\$ 210,132	105,138		0.00%		\$ 248,861	
Total Shared Expenses:	1,253,177	1,395,318	\$ 1,393,316	\$ 1,393,316	692,649	(700,667)	-50.29%	\$ -	\$ 1,564,411	\$ -
CDBG Client Reimbursement						-	0.00%			
Litter Control Grant	9,570	12,483	\$ 8,500	\$ 8,500	11,033	2,533	29.80%		\$ 8,500	
VA Commision for Arts Grant	1,000	2,360	\$ 4,500	\$ 4,500					\$ 4,500	
Four For Life Funds		25,716	\$ 8,000	\$ 8,000		(8,000)	0.00%		\$ 8,000	
Fire Program Funds	30,000	30,000	\$ 30,000	\$ 30,000		(30,000)	0.00%		\$ 30,000	
Emergency Services Grants		54,696	\$ 7,500	\$ 7,500	22,500	15,000	200.00%		\$ 7,500	
Body Worn Camera Grant										
VDHCD Education Grant						-	0.00%			
Spay & Neuter Program	32	114				-	0.00%			
DEQ BMP Data Collection Grant										
Tourism Grant	15,000		\$ 8,000	\$ 8,000	15,000					
NFWF Grant										
Recording Fees						-	0.00%			
Juror Reimbursement						-	0.00%			
COF Funds						-	0.00%			
Resource Officer Grants	47,922	70,957			36,285	36,285	undefined		\$ 150,000	
DMV - Safe & Sober Grant						-	0.00%			
Records Reformatting Grant	36,540	31,676	\$ 10,743	\$ 10,743		(10,743)	0.00%		\$ 10,980	
DCJS Victim Witness Grant	10,000					-	0.00%		\$ 52,654	
VA RSAF Rescue Grant						-	0.00%			
VIA PSAP Equip/Regional 911						-	0.00%			
E911 Wireless - VITA	47,704	52,563	\$ 49,000	\$ 49,000	22,298	(26,702)	-54.49%		\$ 50,000	
Financial Assistance to Public Libraries			\$ 63,479	\$ 63,479	67,481				\$ 88,500	
Total Categorical Aid:	197,768	280,565	126,243	126,243	174,597	-21,627	-17.13%	\$ -	\$ 410,634	-

Revenue Budget FY 25/26

General Fund Revenue

Revenue	Revenue FY2023	Revenue FY2024	Adopted Budget FY2025	Appropriated Budget FY2025	Actual FY2025 YTD	Difference (\$)	Difference (%)	Requests	County Admin Recommends FY26	Adopted Budget FY26
REVENUE FROM THE FEDERAL GOVERNMENT										
Cafeteria Equipment Grant									\$ -	
Transportation Safety Grants	25,587	12,938	\$ 30,000	\$ 30,000	32,149	2,149	7.16%	\$ 28,500	\$ 28,500	
CDBG - Housing Grants						-	0.00%			
Homeland Security Grant						-	0.00%			
Sheriff - ARRA Funding JAG Grant		322,967				-	0.00%			
Bullet Proof Vest Grant	3,751	2,266							\$ 3,000	
Law Enforcement Block Grant	2,330	3,082				-	0.00%			
KQ Telework Center									\$ -	\$ -
TEA21 Grant										
Emergency Mgmt Planning Grants	6,870					-	0.00%			
CARES/Election Funds										
CARES Grant/Sheriff	12,969									
CARES Act/State Passthrough										
ARPA Funds	1,245,907									
CARES Act Relief/HHS Stimulus						-	0.00%			
Transfer from WSA Fund		54,159								
Total Federal Government:	1,297,414	341,253	\$ 30,000	\$ 30,000	\$ 32,149	2,149	7.16%	\$ 28,500	\$ 31,500	\$ -
Total Revenue	17,773,686	17,718,387	25,870,778	25,870,778	15,055,364	-10,367,611		16,879,803	25,761,780	0

FY2025 General Fund Departmental Expenditure Summary

Department	FY2025 Adopted Budget	FY2025 Budget Amended	FY2026 Dept. Request	Increase/Decrease compared to Adopted Budget	FY2025 Actual YTD	FY2026 Admin Recommend	Increase/Decrease from Request	Total Increase / (Decrease)	Percentage of Total Incr / (Decr)	FY2026 Adopted Budget
9th District Circuit Court	\$23,000	\$23,000	\$0	-\$23,000	\$4,847	\$23,000	\$23,000	\$0	#DIV/0!	\$0
Airport Authority	\$95,000	\$95,000	\$0	-\$95,000	\$30,000	\$96,000	\$96,000	\$1,000	#DIV/0!	\$0
Animal Control	\$52,224	\$19,850	\$108,144	\$55,920	\$45,976	\$103,138	-\$5,007	\$50,914	47.08%	\$0
Animal Shelter	\$200,000	\$200,000	\$220,061	\$20,061	\$41,880	\$220,061	\$0	\$20,061	9.12%	\$0
Bay Aging	\$34,936	\$34,936	\$64,521	\$29,585	\$0	\$64,521	\$0	\$29,585	45.85%	\$0
Board of Building Appeals	\$535	\$535	\$535	\$0	\$0	\$535	\$0	\$0	0.00%	\$0
Board of Supervisors	\$86,953	\$86,953	\$93,318	\$6,365	\$25,617	\$93,378	\$60	\$6,425	6.88%	\$0
Board of Zoning Appeals	\$4,038	\$4,038	\$4,038	\$0	\$545	\$4,038	\$0	\$0	0.01%	\$0
Building Inspections	\$157,003	\$157,003	\$183,009	\$26,006	\$63,421	\$188,423	\$5,413	\$31,420	17.17%	\$0
Circuit Court	\$2,220	\$2,220	\$12,350	\$10,130	\$6,267	\$12,350	\$0	\$10,130	82.02%	\$0
Clerk of Circuit Court	\$327,173	\$327,173	\$332,052	\$4,879	\$116,650	\$348,604	\$16,553	\$21,431	6.45%	\$0
Commissioner of the Revenue	\$273,726	\$273,726	\$43,565	-\$230,161	\$98,438	\$297,463	\$253,898	\$23,737	54.49%	\$0
Commonwealth Attorney	\$255,325	\$255,325	\$4,455	-\$250,870	\$100,285	\$269,827	\$265,372	\$14,503	325.54%	\$0
Community College	\$6,613	\$6,613	\$6,811	\$198	\$0	\$6,811	\$0	\$198	2.91%	\$0
Community Programming	\$60,269	\$60,269	\$70,228	\$9,959	\$16,980	\$66,192	\$0	\$0		\$0
Community Services Board	\$39,289	\$39,289	\$50,032	\$10,743	\$9,822	\$50,032	\$0	\$10,743	21.47%	\$0
Contingency Fund	\$120,000	\$120,000	\$1,468,272	\$1,348,272	\$6,379	\$1,423,272	-\$45,000	\$1,303,272	88.76%	\$0
Contributions	\$17,212	\$17,212	\$33,392	\$16,180	\$8,712	\$33,392	\$0	\$16,180	48.45%	\$0
Cooperative Extension	\$39,391	\$39,391	\$48,507	\$9,116	\$0	\$47,607	-\$900	\$8,216	16.94%	\$0
County Administrator	\$167,020	\$167,020	\$167,729	\$709	\$121,358	\$167,549	-\$180	\$529	0.32%	\$0
County Attorney	\$148,020	\$148,020	\$148,229	\$209	\$3,605	\$148,049	-\$180	\$29	0.02%	\$140,665
E911	\$156,151	\$156,151	\$228,704	\$72,552	\$81,591	\$228,704	\$0	\$72,552	31.72%	\$0
Economic Development	\$32,813	\$32,813	\$149,111	\$116,298	\$9,837	\$148,774	-\$336	\$115,962	77.77%	\$0
Economic Development Authority	\$2,707	\$2,707	\$8,430	\$5,723	\$201	\$8,430	\$0	\$5,723	67.89%	\$0
Electoral Board	\$70,885	\$70,885	\$72,501	\$1,616	\$22,063	\$78,253	\$5,752	\$7,369	10.16%	\$0
Emergency Services Coordinator	\$106,735	\$106,735	\$152,278	\$45,543	\$40,082	\$150,403	-\$1,874	\$43,668	28.68%	\$0
Finance Department	\$174,791	\$174,791	\$181,363	\$6,572	\$68,740	\$208,336	\$26,974	\$33,546	18.50%	\$0
Fire Departments	\$158,000	\$158,000	\$158,000	\$0	\$144,696	\$158,000	\$0	\$0	0.00%	\$0
Forestry Services	\$11,101	\$11,101	\$11,351	\$250	\$11,101	\$11,351	\$0	\$250	FALSE	\$0
Fund Transfer Reserve	\$265,000	\$3,590,500	\$5,825,000	\$5,560,000	\$0	\$5,825,000	\$0	\$5,560,000	95.45%	\$0
Fund Transfers	\$5,050,655	\$5,050,657	\$5,283,186	\$232,531	\$0	\$5,153,186	-\$130,000	\$102,531	1.94%	\$0
Gen. Prop.-Marriott School	\$29,570	\$29,570	\$29,570	\$0	\$3,067	\$29,570	\$0	\$0	0.00%	\$0
Gen. Prop.-Shackelfords Station 8	\$33,770	\$33,770	\$141,000	\$107,230	\$6,361	\$31,500	-\$109,500	-\$2,270	-1.61%	\$0
Gen. Prop.-St. Stephens Station 2	\$23,000	\$23,000	\$28,000	\$5,000	\$6,721	\$28,500	\$500	\$5,500	19.64%	\$0
General District Court	\$10,390	\$10,390	\$13,950	\$3,560	\$1,314	\$13,950	\$0	\$3,560	25.52%	\$0
General Properties	\$352,194	\$352,194	\$443,787	\$91,593	\$161,390	\$443,630	-\$157	\$91,437	20.60%	\$0
General Reassessment	\$0	\$0	\$0	\$0	\$3,720	\$0	\$0	\$0	0.00%	\$0
Health Department	\$89,232	\$89,232	\$100,252	\$11,020	\$0	\$100,252	\$0	\$11,020	10.99%	\$0
Human Resources	\$20,145	\$20,145	\$293,862	\$273,717	\$5,709	\$304,385	\$10,524	\$284,240	96.73%	\$0
Independent Auditor	\$47,000	\$47,000	\$63,700	\$16,700	\$8,534	\$68,700	\$5,000	\$21,700	34.07%	\$0
Information Technology	\$159,075	\$159,075	\$314,354	\$155,279	\$92,427	\$395,347	\$80,993	\$236,273	75.16%	\$0
JDR Court Services Unit	\$53,847	\$53,847	\$37,201	-\$16,646	\$14,505	\$37,201	\$0	-\$16,646	-44.75%	\$0
JDR District Court	\$4,393	\$4,393	\$4,393	\$0	\$0	\$4,393	\$0	\$0	0.00%	\$0
King & Queen Library	\$227,135	\$227,135	\$259,463	\$32,328	\$62,724	\$227,740	-\$31,722	\$605	0.23%	\$0
Litter Control Grant	\$8,500	\$8,500	\$8,500	\$0	\$0	\$8,500	\$0	\$0	0.00%	\$0
Magistrate	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0
Mattaponi Pier	\$6,700	\$6,700	\$6,700	\$0	\$1,421	\$6,700	\$0	\$0	0.00%	\$0
Medical Examiner	\$200	\$200	\$200	\$0	\$0	\$200	\$0	\$0	0.00%	\$0
MPPDC	\$37,370	\$37,370	\$68,456	\$31,086	\$46,081	\$68,456	\$0	\$31,086	45.41%	\$0
PEMS Council	\$1,057	\$1,057	\$1,068	\$11	\$1,057	\$1,068	\$0	\$11	1.03%	\$0
Planning Commission	\$10,846	\$10,846	\$14,230	\$3,384	\$2,200	\$14,230	\$1	\$3,384	23.78%	\$0
Probation/Pretrial Services	\$14,400	\$14,400	\$15,100	\$700	\$14,400	\$15,100	\$0	\$700	4.64%	\$0
Radio Communications	\$436,030	\$436,030	\$546,325	\$110,295	\$220,497	\$466,325	-\$80,000	\$30,295	5.55%	\$0
Regional Jail	\$846,000	\$846,000	\$703,753	-\$142,247	\$314,447	\$703,753	\$0	-\$142,247	-20.21%	\$0
Registrar	\$137,008	\$137,008	\$183,158	\$46,150	\$56,547	\$182,968	-\$190	\$45,960	25.09%	\$0
Rental Assistance Program	\$3,542	\$3,542	\$3,757	\$215	\$0	\$3,757	\$0	\$215	5.72%	\$0
Rescue Services	\$2,270,597	\$2,270,597	\$2,685,826	\$415,229	\$878,348	\$2,563,748	-\$122,078	\$293,152	10.91%	\$0
Rescue Squads	\$40,700	\$40,700	\$8,000	-\$32,700	\$0	\$8,000	\$0	-\$32,700	-408.75%	\$0
Risk Management	\$226,600	\$226,600	\$221,800	-\$4,800	\$198,492	\$221,800	\$0	-\$4,800	-2.16%	\$0
Sheriff	\$2,367,256	\$2,367,256	\$2,869,241	\$501,985	\$850,478	\$2,693,512	-\$175,729	\$326,256	11.37%	\$0
Soil & Water Cons. District	\$9,674	\$9,674	\$10,000	\$326	\$9,674	\$10,000	\$0	\$326	3.26%	\$0
State & Local Hospitalization	\$6,510	\$6,510	\$6,510	\$0	\$0	\$6,510	\$0	\$0	0.00%	\$0
Tourism	\$15,000	\$15,000	\$58,825	\$43,825	\$15,798	\$54,299	-\$4,526	\$39,299	66.81%	\$0
Treasurer	\$290,183	\$290,183	\$289,062	-\$1,120	\$94,605	\$274,204	-\$14,858	-\$15,979	-5.53%	\$0
Victim Witness Assistance	\$12,098	\$12,098	\$119,189	\$107,091	\$0	\$111,505	-\$7,684	\$99,407	83.40%	\$0
VPPSA	\$659,886	\$659,886	\$756,599	\$96,713	\$323,019	\$756,599	\$0	\$96,713	12.78%	\$0
Zoning/Community Development	\$189,897	\$189,897	\$312,048	\$122,151	\$69,893	\$270,697	-\$41,351	\$80,801	25.89%	\$0
General Fund Expenditure Total:	\$16,778,587	\$20,071,715	\$25,747,047	\$8,958,502	\$4,542,522	\$25,761,780	\$18,769	\$8,977,271		\$140,665

Expense Budget FY 25/26

9th District Court-New Kent Department 021101

Personnel	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Remaining (\$)	Remaining (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
					-	-	0.0%	-	-	FALSE	0.0%	-
<i>Subtotal</i>	<i>0</i>	<i>0</i>	-	-	-	\$ -		-	-	-		-
Operating	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Difference (\$)	Difference (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Purchased Services - New Kent	\$ 16,269	\$ 20,547	\$ 23,000	\$ 23,000	\$ 16,504	\$ (6,496)	-28.2%	\$ -	\$ 23,000	\$ 23,000	undefined	\$ -
<i>Subtotal</i>	<i>16,269</i>	<i>20,547</i>	<i>23,000</i>	<i>23,000</i>	<i>16,504</i>	<i>\$ (6,496)</i>		-	<i>23,000</i>	<i>23,000</i>		-
Total Expenses	16,269	20,547	23,000	23,000	16,504	6,496		0	23,000	23,000		0

Expense Budget FY 25/26

Airport Authority Department 081600

Personnel	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Remaining (\$)	Remaining (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
			\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	FALSE	0.0%	\$ -
<i>Subtotal</i>	<i>0</i>	<i>0</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>		<i>-</i>	<i>-</i>	<i>-</i>		<i>-</i>
Operating	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Difference (\$)	Difference (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Airport Authority	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 25,000	\$ (5,000)	-16.7%	\$ -	\$ 25,000	\$ 25,000	undefined	\$ -
Revenue Sharing	60,786	57,625	57,000	57,000	70,913	13,913	24.4%	-	71,000	71,000	undefined	-
<i>Subtotal</i>	<i>90,786</i>	<i>87,625</i>	<i>87,000</i>	<i>87,000</i>	<i>95,913</i>	<i>8,913</i>		<i>-</i>	<i>96,000</i>	<i>96,000</i>		<i>-</i>
Total Expenses	90,786	87,625	87,000	87,000	95,913	-8,913		0	96,000	96,000		0

Expense Budget FY 25/26

Animal Control

Department 035100

Personnel	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Remaining (\$)	Remaining (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Salary - Animal Control Officer		\$ 17,532	\$ 39,500	\$ 39,500	\$ 25,708	\$ (13,792)	-34.9%	\$ 50,000	\$ 50,000	\$ -	0.0%	\$ -
Salary - Part-time ACO	\$ 9,599	\$ 2,319	\$ -	\$ -	\$ 3,460			\$ 10,000	\$ 5,000			\$ -
Salary & Wages - Sheriff Stipend	5,000	5,000	5,000	5,000	2,917	(2,083)	-41.7%	10,000	10,000	-	0.0%	-
FICA	1,201	2,190	3,404	3,404	2,477	(927)	-27.2%	765	765	-	0.0%	-
VRS	229	1,646	3,840	3,840	2,448	(1,392)	-36.3%	6,825	6,819	(6)	-0.1%	-
Medical/Dental Insurance	588	4,234	4,122	4,122	4,585	463	11.2%	5,496	5,496	-	0.0%	-
HSA Contributions	109	1,400	3,000	3,000	1,572	(1,428)	-47.6%	3,000	3,000	-	0.0%	-
Group Life Insurance	33	241	67	67	258	191	285.1%	708	708	-	0.0%	-
VACORP Hybrid Disability Insurance		93	150	150	83			-	-			-
<i>Subtotal</i>	<i>16,759</i>	<i>34,655</i>	<i>59,084</i>	<i>59,084</i>	<i>43,508</i>	<i>(18,969)</i>	<i>1</i>	<i>86,794</i>	<i>81,788</i>	<i>(6)</i>	<i>(0)</i>	<i>-</i>
Operating	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Difference (\$)	Difference (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Emergency Veterinary Services		\$ 821	2,000	2,000	539	(1,461)	-73.1%	2,000	2,000	-	0.0%	
Rabies Exposure Shots			1,500	1,500	1,541	41	2.7%	1,500	1,500	-	0.0%	
Sale of Dog Licenses By Vet						-	0.0%			FALSE	0.0%	
Printing Dog Tags	\$ 858	\$ 901	1,000	1,000	959	(41)	-4.1%	1,000	1,000	-	0.0%	
Advertising			500	500	205	(295)	-59.0%	1,000	1,000	-	0.0%	
Telecommunications	821	480	1,000	1,000	480	(520)	-52.0%	1,000	1,000	-	0.0%	
Convention & Education	1,743	1,257	2,000	2,000	1,080	(920)	-46.0%	2,000	2,000	-	0.0%	
Animal Friendly Plate Cont						-	0.0%			FALSE	0.0%	
Misc.Donations						-	0.0%			FALSE	0.0%	
Dues & Association Memberships			200	200	200	-	0.0%	200	200	-	0.0%	
Vehicle Supplies		1,456	1,500	1,500	558	(942)	-62.8%	1,500	1,500	-	0.0%	
Vehicle Maintenance	105	655	4,500	4,500	707	(3,793)	-84.3%	4,500	4,500	-	0.0%	
Uniforms & Wearing Apparel	1,080	2,228	3,000	3,000	2,218	(782)	-26.1%	3,000	3,000	-	0.0%	
Animal Capture Supplies	35	137	1,000	1,000	1,459	459	45.9%	1,000	1,000	-	0.0%	
Housing & Care of Animals			1,000	1,000		(1,000)	0.0%	1,000	1,000	-	0.0%	
Drugs / Medication / Supplies			650	650		(650)	0.0%	650	650	-	0.0%	
Rabies Clinic Promotion								1,000	1,000	-	0.0%	
Spay/Neuter Funds from DMV					60					FALSE	0.0%	
<i>Subtotal</i>	<i>4,642</i>	<i>7,935</i>	<i>19,850</i>	<i>19,850</i>	<i>10,006</i>	<i>(9,904)</i>		<i>21,350</i>	<i>21,350</i>	<i>-</i>		<i>-</i>
Total Expenses	21,401	42,590	78,934	78,934	53,514	25,420		108,144	103,138	-6		0

Expense Budget FY 25/26

Animal Shelter

Department 035101

Personnel	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Remaining (\$)	Remaining (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -		FALSE	0.0%	\$ -
<i>Subtotal</i>	<i>0</i>	<i>0</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>		<i>-</i>	<i>-</i>	<i>-</i>		<i>-</i>
Operating	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Difference (\$)	Difference (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Shelter Operation/Maintenance	174,776	211,188	220,061	220,061	47,205	(172,856)	-78.5%	220,061	220,061	-	0.0%	
Administrative Fee			6,600	6,600	1,416							
Contrib. to Capital Reserve			24,000	24,000								
<i>Subtotal</i>	<i>174,776</i>	<i>211,188</i>	<i>250,661</i>	<i>250,661</i>	<i>48,621</i>	<i>(172,856)</i>		<i>220,061</i>	<i>220,061</i>	<i>-</i>		<i>-</i>
Total Expenses	174,776	211,188	250,661	250,661	48,621	202,040		220,061	220,061	0		0

Expense Budget FY 25/26

Bay Aging

Department 053230

Personnel	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Remaining (\$)	Remaining (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
			\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	FALSE	0.0%	\$ -
<i>Subtotal</i>	<i>0</i>	<i>0</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>		<i>-</i>	<i>-</i>	<i>0</i>		<i>-</i>
Operating	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Difference (\$)	Difference (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Annual Contribution/Bay Aging	\$ 5,620	\$ 5,790	\$ 5,962	\$ 5,962	\$ 5,962	\$ -	0.0%	\$ 6,141	\$ 6,141	\$ -	0.0%	
County Match - Bay Transit	28,298	29,146	30,020	30,020	30,020	-	0.0%	58,380	58,380	-	0.0%	
<i>Subtotal</i>	<i>33,918</i>	<i>34,936</i>	<i>35,982</i>	<i>35,982</i>	<i>35,982</i>	<i>-</i>		<i>64,521</i>	<i>64,521</i>	<i>0</i>		<i>-</i>
Total Expenses	33,918	34,936	35,982	35,982	35,982	0		64,521	64,521	0		0

Expense Budget FY 25/26

Board of Building Appeals Department 034400

Personnel	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Remaining (\$)	Remaining (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Compensation of Members			\$ 125	\$ 125	\$ -	\$ (125)	0.0%	\$ 125	\$ 125	\$ -	0.0%	\$ -
FICA			\$ 10	\$ 10				\$ 10	\$ 10			\$ -
<i>Subtotal</i>	<i>0</i>	<i>0</i>	<i>135</i>	<i>135</i>	<i>-</i>	<i>(125)</i>		<i>135</i>	<i>135</i>	<i>-</i>		<i>-</i>
Operating	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Difference (\$)	Difference (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Postage	0	0	50	50	-	(50)	0.0%	50	50	-	0.0%	-
Mileage	0	0	50	50	-	(50)	0.0%	50	50	-	0.0%	-
Office Supplies	0	0	100	100	-	(100)	0.0%	100	100	-	0.0%	-
Books & Subscriptions	0	0	200	200	-	(200)	0.0%	200	200	-	0.0%	-
<i>Subtotal</i>	<i>0</i>	<i>0</i>	<i>400</i>	<i>400</i>	<i>-</i>	<i>(400)</i>		<i>400</i>	<i>400</i>	<i>-</i>		<i>-</i>
Total Expenses	0	0	535	535	0	535		535	535	0		0

Expense Budget FY 25/26

Board of Supervisors Department 011010

Personnel	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Remaining (\$)	Remaining (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Salary - Board Members	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 14,583	\$ (10,417)	-41.7%	\$ 25,000	\$ 25,000	\$ -	0.0%	\$ -
FICA	1,913	1,912	1,913	1,913	1,115	(798)	-41.7%	1,913	1,913	-	0.0%	-
Health Insurance	32,036	16,316	35,240	11,426	7,538	(27,702)	-78.6%	14,205	14,265	60	0.4%	-
<i>Subtotal</i>	<i>58,949</i>	<i>43,228</i>	<i>62,153</i>	<i>38,339</i>	<i>23,236</i>	<i>(38,917)</i>		<i>41,118</i>	<i>41,178</i>	<i>60</i>		<i>-</i>
Operating	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Difference (\$)	Difference (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Professional Services - Other	\$ 1,290	\$ 53,640	\$ 20,000	\$ 20,000	\$ 17,509	\$ (2,491)	-12.5%	\$ 20,000	\$ 20,000	\$ -	0.0%	\$ -
Codification	1,709	693	6,000	6,000	2,380	(3,620)	-60.3%	10,000	10,000	-	0.0%	-
Advertising	8,545	4,861	7,000	7,000	1,462	(5,538)	-79.1%	5,000	5,000	-	0.0%	-
Telecommunications	590	590	600	600	345	(255)	-42.5%	600	600	-	0.0%	-
Mileage - Allowances			500	500	-	(500)	0.0%	1,000	1,000	-	0.0%	-
Convention & Education	958	3,095	10,000	10,000	4,780	(5,220)	-52.2%	12,000	12,000	-	0.0%	-
Dues & Association Memberships	1,837	4,349	2,500	2,500	1,852	(648)	-25.9%	2,500	2,500	-	0.0%	-
Miscellaneous Expense	852	1,386	500	500	1,149	649	129.8%	1,000	1,000	-	0.0%	-
Office Supplies	40	286			-	-	0.0%	100	100	-	0.0%	-
Books & Subscriptions		450				-	0.0%			FALSE	0.0%	-
Microfilming - BOS Minutes						-	0.0%			FALSE	0.0%	-
<i>Subtotal</i>	<i>15,821</i>	<i>69,350</i>	<i>47,100</i>	<i>47,100</i>	<i>29,477</i>	<i>(17,623)</i>		<i>52,200</i>	<i>52,200</i>	<i>-</i>		<i>-</i>
Total Expenses	74,770	112,578	109,253	85,439	52,713	32,726		93,318	93,378	60		0

Expense Budget FY 25/26

Board of Zoning Appeals Department 081401

Personnel	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Remaining (\$)	Remaining (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Compensation - BZA Members	\$ -		\$ 500	\$ 500		\$ (500)	0.0%	\$ 500	\$ 500	\$ -	0.0%	\$ -
FICA	\$ -		\$ 38	\$ 38				\$ 38	\$ 38			\$ -
<i>Subtotal</i>	<i>0</i>	<i>0</i>	<i>538</i>	<i>538</i>	<i>-</i>	<i>(500)</i>	<i>0.0%</i>	<i>538</i>	<i>538</i>	<i>-</i>	<i>0.0%</i>	<i>-</i>
Operating	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Difference (\$)	Difference (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Advertising	327	545	1,500	1,500	502	(998)	-66.5%	1,500	1,500	-	0.0%	
Postal Services		0	400	400		(400)	0.0%	400	400	-	0.0%	
Mileage - Allowances	64	0	300	300	69	(231)	-77.0%	300	300	-	0.0%	
Convention & Education			600	600		(600)	0.0%	600	600	-	0.0%	
Seminars - Meals & Lodging			400	400		(400)	0.0%	400	400	-	0.0%	
Office Supplies		0	300	300	39	(261)	-87.0%	300	300	-	0.0%	
<i>Subtotal</i>	<i>391</i>	<i>545</i>	<i>3,500</i>	<i>3,500</i>	<i>610</i>	<i>(2,890)</i>		<i>3,500</i>	<i>3,500</i>	<i>-</i>		<i>-</i>
Total Expenses	391	545	4,038	4,038	610	-3,390		4,038	4,038	0		0

Expense Budget FY 25/26

Building Inspections Department 034500

Personnel	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Remaining (\$)	Remaining (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Salary - Building Official	\$ 65,417	\$ 75,875	\$ 78,735	\$ 78,735	\$ 45,929	\$ (32,806)	-41.7%	\$ 78,735	\$ 81,097	\$ 2,362	3.0%	\$ -
Salary - Permit Tech	35,700	37,922	\$ 39,382	\$ 39,382	24,017	(15,365)	-39.0%	\$ 41,000	\$ 42,656	1,656	4.0%	\$ -
FICA	7,619	8,582	\$ 9,036	\$ 9,036	5,277	(3,759)	-41.6%	\$ 9,160	\$ 9,467	307	3.4%	\$ -
VRS	9,262	10,424	\$ 10,820	\$ 10,820	9,075	(1,745)	-16.1%	\$ 12,560	\$ 12,982	422	3.4%	\$ -
Medical/Dental Insurance	11,249	8,960	15,000	15,000	5,104	(9,896)	-66.0%	19,712	19,712	-	0.0%	-
HSA Contribution	3,050	3,000	3,000	3,000	1,750	(1,250)	-41.7%	6,000	6,000	-	-	-
Group Life Insurance	1,355	1,525	\$ 1,583	\$ 1,583	821	(762)	-48.1%	\$ 1,413	\$ 1,460	47	3.4%	\$ -
VACORP Disability Insurance	534	601	\$ 624	\$ 624	367	(257)	-41.2%	\$ 632	\$ 653	-	-	\$ -
Retiree Health Insurance Credit	243	273	\$ 272	\$ 272	167	(105)	-38.5%	\$ 287	\$ 285	(3)	-1.0%	\$ -
<i>Subtotal</i>	<i>134,429</i>	<i>147,162</i>	<i>158,451</i>	<i>158,451</i>	<i>92,507</i>	<i>(65,944)</i>		<i>169,499</i>	<i>174,313</i>	<i>4,792</i>		<i>-</i>
Operating	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Difference (\$)	Difference (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Maintenance Service Contracts	208	208	1,200	1,200	117	(1,083)	-90.3%	1,200	1,200	-	0.0%	
Advertising			500	500		(500)	0.0%			FALSE	0.0%	
Postal Services	250	250	300	300	250	(50)	-16.7%	360	360	-	0.0%	
Telecommunications	590	689	600	600	345	(255)	-42.5%		600	600	undefined	
Lease of Equipment - Copier	1,740	1,698	-	-		-	0.0%			FALSE	0.0%	
Mileage - Allowances						-	0.0%			FALSE	0.0%	
Convention & Education	830	744	4,500	4,500		(4,500)	0.0%	4,500	4,500	-	0.0%	
Seminars - Meals & Lodging			1,000	1,000		(1,000)	0.0%	1,000	1,000	-	0.0%	
Dues & Association Memberships	90	100	200	200		(200)	0.0%	200	200	-	0.0%	
Permit Surcharge	978	1,044	1,000	1,000	632	(368)	-36.8%	1,000	1,000	-	0.0%	
Office Supplies	1,010	886	750	750	401	(349)	-46.5%	750	750	-	0.0%	
Vehicle Fuel	2,217	1,811	3,500	3,500	798	(2,702)	-77.2%	3,500	3,500	-	0.0%	
Books & Subscriptions			1,000	1,000		(1,000)	0.0%	1,000	1,000	-	0.0%	
Furniture & Fixtures						-	0.0%			FALSE	0.0%	
<i>Subtotal</i>	<i>7,913</i>	<i>7,430</i>	<i>14,550</i>	<i>14,550</i>	<i>2,543</i>	<i>(12,007)</i>		<i>13,510</i>	<i>14,110</i>	<i>600</i>		<i>-</i>
Total Expenses	142,342	154,592	173,001	173,001	95,050	-77,951		183,009	188,423	5,392		0

Expense Budget FY 25/26

Circuit Court

Department 021100

Personnel	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Remaining (\$)	Remaining (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
			-	-	-	-	0.0%	-	-	FALSE	0.0%	-
<i>Subtotal</i>	<i>0</i>	<i>0</i>	-	-	-	-		-	-	-		-
Operating	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Difference (\$)	Difference (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Compensation of Jurors	\$ 1,890	\$ 6,440	\$ 2,500	\$ 2,500	\$ 7,200	\$ 4,700	188.0%	\$ 10,000	\$ 10,000	\$ -	0.0%	
Comp of Jury Commission Member	90	200	400	400		(400)	0.0%	400	400	-	0.0%	
State Juror Compensation	-690	5,050				-	0.0%			FALSE	0.0%	
Court Appointed Attorney	158		250	250		(250)	0.0%	250	250	-	0.0%	
Juror Lunches	88	516	500	500	948	448	89.6%	1,500	1,500	-	0.0%	
Other Office Expenses		23	200	200		(200)	0.0%	200	200	-	0.0%	
<i>Subtotal</i>	<i>1,536</i>	<i>12,229</i>	<i>3,850</i>	<i>3,850</i>	<i>8,148</i>	<i>4,298</i>		<i>12,350</i>	<i>12,350</i>	<i>-</i>		<i>-</i>
Total Expenses	1,536	12,229	3,850	3,850	8,148	4,298		12,350	12,350	0		0

Expense Budget FY 25/26

Clerk of Circuit Court Department 021600

Personnel	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Remaining (\$)	Remaining (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Salary - Clerk	\$ 98,646	\$ 76,297	\$ 99,783	\$ 99,783	\$ 58,206	\$ (41,577)	-41.7%	\$ 102,775	\$ 102,775	\$ -	0.0%	\$ -
Salary - Deputy Clerk II	43,856	46,586	\$ 48,379	\$ 48,379	28,518	(19,861)	-41.1%	\$ 52,862	\$ 53,602	740	1.4%	\$ -
Salary - Deputy Clerk I	37,945	62,330	\$ 40,410	\$ 40,410	23,573	(16,837)	-41.7%	\$ 41,662	\$ 41,622	(40)	-0.1%	\$ -
Salary - New Position		0	\$ -	\$ -	-	-		\$ 41,622	\$ -			\$ -
Salary - Part time	75	615	\$ 18,720	\$ 18,720	5,292	(13,428)	-71.7%	\$ 540	\$ 19,282	18,742	3470.7%	\$ -
FICA	13,817	13,968	\$ 15,858	\$ 15,858	8,514	(7,344)	-46.3%	\$ 18,319	\$ 16,622	(1,697)	-9.3%	\$ -
VRS	16,529	16,515	17,273	17,273	12,448	(4,825)	-27.9%	23,295	20,770	(2,525)	-10.8%	-
Medical/Dental Insurance	38,092	28,460	28,968	28,968	16,676	(12,292)	-42.4%	-	31,865	31,865	undefined	-
HSA Contribution	6,000	7,600	9,600	9,600	5,600	(4,000)	-41.7%	-	9,600	9,600	undefined	-
Group Life Insurance	2,418	2,416	1,985	1,985	1,302	(683)	-34.4%	2,086	1,845	(240)	-11.5%	-
VACORP Disability Insurance	232	315	\$ 469	\$ 469	275	(194)	-41.3%	\$ 1,607	\$ 2,336	730	45.4%	\$ -
<i>Subtotal</i>	<i>257,610</i>	<i>255,102</i>	<i>281,445</i>	<i>281,445</i>	<i>160,404</i>	<i>(121,041)</i>		<i>284,767</i>	<i>300,319</i>	<i>57,175</i>		<i>-</i>
Operating	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Difference (\$)	Difference (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Accounting & Auditing Services		\$ 4,415	\$ 3,000	\$ 3,000	\$ 2,110	\$ (890)	-29.7%	\$ 3,000	\$ 3,000	\$ -	0.0%	
Repairs & Maintenance						-	0.0%			FALSE	0.0%	
Maintenance Service Contracts						-	0.0%			FALSE	0.0%	
Burglary/Monitoring Contract	450	484	850	850		(850)	0.0%		1,000	1,000	undefined	
Printing & Binding						-	0.0%			FALSE	0.0%	
Advertising		150	500	500	150			100	100	-	0.0%	
Postal Services	1,420	1,234	1,800	1,800	970	(830)	-46.1%	2,000	2,000	-	0.0%	
Telecommunications	3,090	1,407			566	566	undefined	800	800	-	0.0%	
Lease of Equipment - Copier	1,434	1,510	-	-		-	0.0%			FALSE	0.0%	
Mileage	1,700	2,733	3,000	3,000	1,298	(1,702)	-56.7%	3,000	3,000	-	0.0%	
Convention & Education	1,510	2,263	3,000	3,000	1,069	(1,931)	-64.4%	3,000	3,000	-	0.0%	
Dues & Association Memberships	290	290	300	300	370	70	23.3%	405	405	-	0.0%	
Office Supplies	2,829	7,435	3,000	3,000	4,372	1,372	45.7%	3,000	3,000	-	0.0%	
Microfilming & Indexing	11,478	13,886	14,000	14,000	7,420	(6,580)	-47.0%	15,000	15,000	-	0.0%	
Records Reformatting Grant	36,540	31,676	10,743	10,743		(10,743)	0.0%	10,980	10,980	-	0.0%	
Furniture & Fixtures		23,172	6,000	6,000		(6,000)	0.0%	6,000	6,000	-	0.0%	
EDP Equipment	5,492					-	0.0%	-		FALSE	0.0%	
<i>Subtotal</i>	<i>66,233</i>	<i>90,655</i>	<i>46,193</i>	<i>46,193</i>	<i>18,325</i>	<i>(27,518)</i>		<i>47,285</i>	<i>48,285</i>	<i>1,000</i>		<i>-</i>
Total Expenses	323,843	345,757	327,638	327,638	178,729	-148,559		332,052	348,604	58,175		0

Expense Budget FY 25/26

Commissioner of Revenue Department 012310

Personnel	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Remaining (\$)	Remaining (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Salary - Commissioner	\$ 77,295	\$ 82,434	\$ 85,606	\$ 85,606	\$ 49,937	\$ (35,669)	-41.7%	\$ -	\$ 88,174	\$ 88,174	undefined	\$ -
Salary - Deputy	42,541	47,147	51,768	51,768	30,198	(21,570)	-41.7%	-	\$ 56,538	56,538	#REF!	-
Salary - Clerk	33,767	22,052	37,249	37,249	10,458	(26,791)	-71.9%	-	\$ 38,366	38,366	undefined	-
Salary & Wages - Part-time			-	-		-	0.0%	-	-	FALSE	0.0%	-
FICA	11,730	11,608	\$ 13,359	\$ 13,359	6,957	(6,402)	-47.9%	\$ -	\$ 14,005	14,005	undefined	\$ -
VRS	14,070	13,879	15,995	15,995	9,476	(6,519)	-40.8%	-	19,205	19,205	undefined	-
Medical/Dental Insurance	40,980	25,983	30,906	30,906	14,233	(16,673)	-53.9%	-	33,997	33,997	undefined	-
HSAContribution	3,000	1,844	3,000	3,000		(3,000)	0.0%	-	3,000			-
Group Life Insurance	2,058	2,030	2,340	2,340	1,056	(1,284)	-54.9%	-	2,160	2,160	undefined	-
VACORP Disability Insurance	178	116	197	197	49	(148)	-75.1%	-	453	453	undefined	-
<i>Subtotal</i>	<i>225,619</i>	<i>207,093</i>	<i>240,420</i>	<i>240,420</i>	<i>122,364</i>	<i>(118,056)</i>		-	<i>255,898</i>	<i>252,898</i>		-
Operating	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Difference (\$)	Difference (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Contracted Services		3,090	4,500	4,500	-	(4,500)	0.0%	6,500	6,500	-	0.0%	
Maintenance Service Contracts	1,395	1,395			832	832	undefined	1,665	1,665	-	0.0%	
Printing & Binding	3,375	4,447	6,500	6,500	1,350	(5,150)	-79.2%	6,500	6,500	-	0.0%	
Advertising	248	595	650	650	75	(575)	-88.5%	650	650	-	0.0%	
Postal Services	6,488	6,491	8,000	8,000	5,141	(2,859)	-35.7%	8,000	8,000	-	0.0%	
Telecommunications	895	0				-	0.0%			FALSE	0.0%	
Copier Lease	1,416	1,298				-	0.0%			FALSE	0.0%	
Mileage - Allowances	219		450	450	29	(421)	-93.6%	450	450	-	0.0%	
Convention & Education	1,472	825	3,000	3,000	1,149	(1,851)	-61.7%	3,000	3,000	-	0.0%	
Dues & Association Membership	865	745	1,300	1,300	855	(445)	-34.2%	1,300	1,300	-	0.0%	
Office Supplies	1,824	3,945	4,500	4,500	1,765	(2,735)	-60.8%	6,500	4,500	(2,000)	-30.8%	
Books and Subscriptions	1,388	4,424	2,000	2,000	1,948	(52)	-2.6%	2,000	2,000	-	0.0%	
DMV Valuation	2,571	1,480	7,000	7,000	3,601	(3,399)	-48.6%	7,000	7,000	-	0.0%	
Furniture												
<i>Subtotal</i>	<i>22,156</i>	<i>28,735</i>	<i>37,900</i>	<i>37,900</i>	<i>16,745</i>	<i>(21,155)</i>		<i>43,565</i>	<i>41,565</i>	<i>(2,000)</i>		-
Total Expenses	247,775	235,828	278,320	278,320	139,109	-139,211		43,565	297,463	250,898		0

Expense Budget FY 25/26

Commonwealth Attorney Department 022100

Personnel	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Remaining (\$)	Remaining (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Salary - Comm Attorney	\$ 138,433	\$ 147,051	\$ 152,709	\$ 152,709	\$ 89,081	\$ (63,628)	-41.7%	\$ -	\$ 157,290	\$ 157,290	undefined	\$ -
Salary - Paralegal	\$ 46,814	\$ 48,461	\$ 52,123	\$ 52,123	\$ 30,405			\$ -	\$ 53,687			\$ -
FICA	14,194	14,982	15,670	15,670	9,156	(6,514)	-41.6%	-	16,140	16,140	undefined	-
VRS	17,009	18,067	18,763	18,763	12,990	(5,773)	-30.8%	-	22,131	22,131	undefined	-
Medical/Dental Insurance	11,006	8,960	9,410	9,410	5,104	(4,306)	-45.8%	-	10,351	10,351	undefined	-
HSA Contribution	3,000	3,000	3,000	3,000	1,750	(1,250)	-41.7%	-	3,000			-
Group Life Insurance	2,488	2,643	2,745	2,745	1,410	(1,335)	-48.6%	-	2,490	2,490	undefined	-
VACORP Hybrid Disability Insurance	249	265	275	275	161	(114)	-41.5%	-	283			-
<i>Subtotal</i>	<i>233,193</i>	<i>243,429</i>	<i>254,694</i>	<i>254,694</i>	<i>150,057</i>	<i>(82,919)</i>		-	<i>265,372</i>	<i>208,402</i>		-
Operating	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Difference (\$)	Difference (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Repairs & Maintenance			\$ 100	\$ 100		\$ (100)	0.0%	\$ 100	\$ 100	\$ -	0.0%	
Case Management Software/Maint	\$ 1,150	\$ 1,265	\$ 1,150	\$ 1,150				\$ 1,265	\$ 1,265			
Postal Services	97	218	300	300	227	(73)	-24.3%	300	300	-	0.0%	
Telecommunications	873					-	0.0%			FALSE	0.0%	
Copier Lease	1,229	1,391	-	-						FALSE	0.0%	
Convention & Education	518		400	400	597	197	49.3%	450	450	-	0.0%	
Dues & Associations Membership		350	400	400	350	(50)	-12.5%	450	450	-	0.0%	
Court Transcripts	68		190	190		(190)	0.0%	190	190	-	0.0%	
Office Supplies	44	302	300	300	48	(252)	-84.0%	500	500	-	0.0%	
Books & Subscription	619		1,200	1,200		(1,200)	0.0%	1,200	1,200	-	0.0%	
Document Management System										FALSE	0.0%	
<i>Subtotal</i>	<i>4,598</i>	<i>3,526</i>	<i>4,040</i>	<i>4,040</i>	<i>1,222</i>	<i>(1,668)</i>		<i>4,455</i>	<i>4,455</i>	<i>-</i>		<i>-</i>
Total Expenses	237,791	246,955	258,734	258,734	151,279	-84,587		4,455	269,827	208,402		0

Expense Budget FY 25/26

Community College Department 068000

Personnel	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Remaining (\$)	Remaining (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
			\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	FALSE	0.0%	\$ -
<i>Subtotal</i>	<i>0</i>	<i>0</i>	-	-	-	-	-	-	-	-	-	-
Operating	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Difference (\$)	Difference (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Annual Contribution	\$ 6,420	\$ 6,613	\$ 6,811	\$ 6,811	\$ 6,811	\$ -	0.0%	\$ 6,811	\$ 6,811	\$ -	0.0%	\$ -
Capital								\$ -				
<i>Subtotal</i>	<i>6,420</i>	<i>6,613</i>	<i>6,811</i>	<i>6,811</i>	<i>6,811</i>	<i>-</i>	<i>-</i>	<i>6,811</i>	<i>6,811</i>	<i>-</i>	<i>-</i>	<i>-</i>
Total Expenses	6,420	6,613	6,811	6,811	6,811	0		6,811	6,811	0		0

Expense Budget FY 25/26

Community Programming

Personnel	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Remaining (\$)	Remaining (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Salary - Director of Community Programming		\$ 93,254	\$ 35,195	\$ 35,195	\$ 20,530	\$ (14,665)	-41.7%	\$ 40,195	\$ 36,456	\$ (3,739)	-9.3%	\$ -
Salary - Deputy Director		\$ -										
FICA		7,152	2,692	2,692	1,576	(1,116)	-41.5%	3,075	2,789	(286)	-9.3%	-
VRS		7,706	3,224	3,224	2,050	(1,174)	-36.4%	3,919	3,824	(95)	-2.4%	-
Medical/Dental Insurance			-	-	-	-	0.0%	-	-	FALSE	0.0%	-
HSA Contribution			-	-	-	-	0.0%	-	-			-
Group Life Insurance		1,127	472	472	242	(230)	-48.7%	539	430	(108)	-20.1%	-
VACORP Hybrid Disability Insurance		204	186	-	-	(186)	0.0%		192			
Retiree Health Credit		202			153				875			
<i>Subtotal</i>	<i>0</i>	<i>109,645</i>	<i>41,769</i>	<i>41,583</i>	<i>24,551</i>	<i>(17,371)</i>		<i>47,728</i>	<i>43,692</i>	<i>(4,228)</i>		<i>-</i>
Operating	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Difference (\$)	Difference (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Telecommunication		\$ 886	\$ 1,000	\$ 1,000	\$ 566	\$ (434)	-43.4%	\$ 1,000	\$ 1,000	\$ -	0.0%	
Mileage		\$ 184	\$ 500	\$ 500	\$ 450							
Convention & Education		16	1,000	1,000	495	(505)	-50.5%	1,000	1,000	-	0.0%	
Programs and Events			15,000	15,000	9,635			20,000	20,000			
Office Supplies		281	1,000	1,000	383	(617)	-61.7%	500	500	-	0.0%	
VTC Marketing Grant					11,200							
<i>Subtotal</i>	<i>0</i>	<i>1,367</i>	<i>18,500</i>	<i>18,500</i>	<i>22,729</i>	<i>(1,556)</i>		<i>22,500</i>	<i>22,500</i>	<i>-</i>		<i>-</i>
Total Expenses	0	111,012	60,269	60,083	47,280	-18,927		70,228	66,192	-4,228		0

Expense Budget FY 25/26

Community Service Board
Middle Peninsula Northern
Neck Department 052500

Personnel	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Remaining (\$)	Remaining (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
			\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	FALSE	0.0%	\$ -
<i>Subtotal</i>	<i>0</i>	<i>0</i>	-	-	-	-		-	-	-		-
Operating	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Difference (\$)	Difference (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Community Service Board	\$ 33,544	\$ 39,289	\$ 45,172	\$ 45,172	\$ 31,708	\$ (13,464)	-29.8%	\$ 50,032	\$ 50,032	\$ -	0.0%	\$ -
<i>Subtotal</i>	<i>33,544</i>	<i>39,289</i>	<i>45,172</i>	<i>45,172</i>	<i>31,708</i>	<i>(13,464)</i>		<i>50,032</i>	<i>50,032</i>	<i>-</i>		<i>-</i>
Total Expenses	33,544	39,289	45,172	45,172	31,708	-13,464		50,032	50,032	0		0

Expense Budget FY 25/26

Contingency Fund Department 091400

Personnel	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Remaining (\$)	Remaining (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
			-	-	-	-	0.0%	-	-	FALSE	0.0%	-
<i>Subtotal</i>	<i>0</i>	<i>0</i>	-	-	-	-		-	-	-		-
Operating	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Difference (\$)	Difference (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Miscellaneous Contingencies	\$ 43,588	\$ 35,251	\$ 42,296	\$ 42,296	\$ 7,350	\$ (34,946)	-82.6%	\$ 50,000	\$ 20,000	\$ (30,000)	-60.0%	
HD Multiplier Increase			\$ 31,000	\$ 31,000								
Debt Service	0							1,228,272	1,228,272	\$ -		
Sheriff - Flock Cameras								10,000	10,000			
Grant Match Contingency			75,000	75,000				25,000	10,000			
Contingency for Bay Transit - Route 33 line			14,500	14,500	14,500							
Contingency - Rescue Services										FALSE		
Salary Contingency - Rescue Services			30,000	30,000				30,000	30,000			
Salary Contingency - Compensation Board Match								60,000	60,000			
Salary Step - Sheriff's Office			35,000	35,000				35,000	35,000	\$ -		
Salary Contingency			290,000	290,000		(290,000)	0.0%	30,000	30,000	\$ -	0.0%	
<i>Subtotal</i>	<i>43,588</i>	<i>35,251</i>	<i>517,796</i>	<i>517,796</i>	<i>21,850</i>	<i>(324,946)</i>		<i>1,468,272</i>	<i>1,423,272</i>	<i>(30,000)</i>		<i>-</i>
Total Expenses	43,588	35,251	517,796	517,796	21,850	-324,946		1,468,272	1,423,272	-30,000		0

Expense Budget FY 25/26

Contributions

Department 053600

Personnel	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Remaining (\$)	Remaining (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
			\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	FALSE	0.0%	\$ -
<i>Subtotal</i>	<i>0</i>	<i>0</i>	-	-	-	-	-	-	-	-	-	-
Operating	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Difference (\$)	Difference (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Thrive Virginia			5,000	5,000	5,000	-	0.0%	5,000	5,000	-	0.0%	
Legal Aid Works	4,712	4,712	4,712	4,712	4,712	-	0.0%	4,712	4,712	-	0.0%	
Feed More, Inc.	2,000	2,000	2,000	2,000	2,000			2,000	2,000	-	0.0%	
VA Commission for the Arts grant	1,000	2,000	2,000	2,000	2,500			4,500	4,500	-	0.0%	
Arts Alive	1,000	2,000	2,000	2,000	2,000			4,500	4,500	-	0.0%	
Community Pride Day	1,000					-	0.0%			FALSE	0.0%	
Bridges of Change	0	3,500	3,500	3,500	3,500			3,500	3,500	-	0.0%	
Indian River Humane Society	1,000	2,000	2,500	2,500	2,500			2,500	2,500	-	0.0%	
Rural Housing Partnership		5,000						5,000	5,000	-	0.0%	
Workforce Development Board			1,680	1,680	1,680			1,680	1,680	-	0.0%	
<i>Subtotal</i>	<i>9,712</i>	<i>21,212</i>	<i>23,392</i>	<i>23,392</i>	<i>23,892</i>	<i>0</i>		<i>33,392</i>	<i>33,392</i>	<i>0</i>		<i>0</i>
Total Expenses	9,712	21,212	23,392	23,392	23,892			33,392	33,392	0		0

Expense Budget FY 25/26

Cooperative Extension Department 083000

Personnel	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Remaining (\$)	Remaining (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
			\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	FALSE	0.0%	\$ -
<i>Subtotal</i>	<i>0</i>	<i>0</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>		<i>-</i>	<i>-</i>	<i>-</i>		<i>-</i>
Operating	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Difference (\$)	Difference (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Telecommunications	884					-	0.0%	900		(900)	0.0%	
Purchase of Services - VPI	34,841	37,489	39,928	39,928	21,785	(18,143)	-45.4%	47,607	47,607	-	0.0%	-
Jamestown 4-H Center						-	0.0%			FALSE	0.0%	
Child Care Connections						-	0.0%			FALSE	0.0%	
Dues & Association Memberships						-	0.0%			FALSE	0.0%	
<i>Subtotal</i>	<i>35,725</i>	<i>37,489</i>	<i>39,928</i>	<i>39,928</i>	<i>21,785</i>	<i>(18,143)</i>		<i>48,507</i>	<i>47,607</i>	<i>(900)</i>		<i>-</i>
Total Expenses	35,725	37,489	39,928	39,928	21,785	-18,143		48,507	47,607	-900		0

Expense Budget FY 25/26

County Administrator Department 012100

Personnel	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Remaining (\$)	Remaining (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Salary - County Admin.	\$ 204,392	\$ 112,500	\$ 112,500	\$ 112,500	\$ 65,625	\$ (46,875)	-41.7%	\$ 112,500	\$ 112,500	\$ -	0.0%	\$ -
Salary - Deputy County Admin.					\$ 272							
FICA	9,788	6,585	8,606	8,606	3,346	(5,260)	-61.1%	8,606	8,606	-	0.0%	-
VRS	11,627	10,305	10,305	10,305	6,884	(3,421)	-33.2%	11,801	11,801	-	0.0%	-
Medical/Dental Insurance	14,373	5,405	5,676	5,676	2,860	(2,816)	-49.6%	6,244	6,244	(180)	-11.9%	0
HSA Contribution	3,900	1,800	1,800	1,800	1,050	(750)	-41.7%	1,800	1,800	-	0.0%	0
Group Life Insurance	1,701	1,508	1,508	1,508	774	(734)	-48.7%	1,508	1,328	-	0.0%	-
VRS Retiree Health Credit	462	270	\$ 270	\$ 270	158	(112)	-41.5%	\$ 270	\$ 270			\$ -
<i>Subtotal</i>	<i>246,243</i>	<i>138,373</i>	<i>140,665</i>	<i>140,665</i>	<i>80,969</i>	<i>(59,968)</i>		<i>142,729</i>	<i>142,549</i>	<i>(180)</i>		<i>-</i>
Operating	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Difference (\$)	Difference (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Professional Services		\$ 1,659	\$ 3,000	\$ 3,000		\$ (3,000)	0.0%	\$ 5,000	\$ 5,000	\$ -	0.0%	
Digital Records Retention			\$ 25,000	\$ 25,000	\$ 810							
HR Contracted Service w/ DSS	\$ 10,568											
Maintenance Service Contracts	208	208			117	117	undefined	300	300	-	0.0%	
Advertising	374	220				-	0.0%			FALSE	0.0%	
Automotive / Motor Pool	8,227	4,288	8,000	8,000	1,775	(6,225)	-77.8%	8,000	8,000	-	0.0%	
Postal Services	846	861	800	800	700	(100)	-12.5%	800	800	-	0.0%	
Telecommunications	1,385	32				-	0.0%			FALSE	0.0%	
Lease of Equipment - Copier	1,905	2,765	-	-		-	0.0%			FALSE	0.0%	
Mileage	155				663			1,000	1,000			
Convention & Education	1,050	1,448	2,500	2,500	1,874	(626)	-25.0%	3,500	3,500	-	0.0%	
Seminars - Meals & Lodging	856	222	500	500	53	(447)	-89.4%	2,000	2,000	-	0.0%	
Dues & Association Memberships	895	500	1,100	1,100	1,125	25	2.3%	1,100	1,100	-	0.0%	
Miscellaneous	301	86	100	100	553	453	453.0%	200	200	-	0.0%	
Office Supplies	2,360	2,750	2,000	2,000	892	(1,108)	-55.4%	2,000	2,000	-	0.0%	
Vehicle Fuel/Pool Vehicle	761	2,319	1,000	1,000	663	(337)	-33.7%	1,000	1,000	-	0.0%	
Books & Subscriptions	104	75	100	100		(100)	0.0%	100	100	-	0.0%	
<i>Subtotal</i>	<i>29,995</i>	<i>17,433</i>	<i>44,100</i>	<i>44,100</i>	<i>9,225</i>	<i>(11,348)</i>		<i>25,000</i>	<i>25,000</i>	<i>-</i>		<i>-</i>
Total Expenses	276,238	155,806	184,765	184,765	90,194	-71,316		167,729	167,549	-180		0

Expense Budget FY 25/26

County Attorney

Department 012210

Personnel	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Remaining (\$)	Remaining (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Salary - County Attorney	\$ 126,933	\$ 112,500	\$ 112,500	\$ 112,500	\$ 65,625	\$ (46,875)	-41.7%	\$ 112,500	\$ 112,500	\$ -	0.0%	\$ 112,500
FICA	7,645	6,585	8,606	8,606	3,325	(5,281)	-61.4%	8,606	8,606	-	0.0%	8,606
VRS	11,627	10,305	10,305	10,305	6,884	(3,421)	-33.2%	11,801	11,801	-	0.0%	10,305
Medical/Dental Insurance	5,503	5,405	5,676	5,676	2,860	(2,816)	-49.6%	6,244	6,244	-	0.0%	5,676
HSA Contribution	1,500	1,800	1,800	1,800	1,050	(750)	-41.7%	1,800	1,800	-	0.0%	1,800
Group Life	1,701	1,507	1,508	1,508	774	(734)	-48.7%	1,508	1,328	(180)	-11.9%	1,508
VRS Retiree Health Credit	147	270	270	270	158	(112)	-41.5%	270	270	-	-	270
<i>Subtotal</i>	<i>155,056</i>	<i>138,372</i>	<i>140,665</i>	<i>140,665</i>	<i>80,676</i>	<i>(59,989)</i>		<i>142,729</i>	<i>142,549</i>	<i>(180)</i>		<i>140,665</i>
Operating	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Difference (\$)	Difference (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Legal Services						\$ -	0.0%			FALSE	0.0%	
Litigation						-	0.0%			FALSE	0.0%	
Convention & Education	1,723	696	1,800	1,800	836	(964)	-53.6%	1,800	1,800	-	0.0%	
Dues & Memberships	645	695	1,000	1,000	810	(190)	-19.0%	1,000	1,000	-	0.0%	
Books & Subscriptions	-	2,460	2,460	2,460	2,592	132	5.4%	2,700	2,700	-	0.0%	
<i>Subtotal</i>	<i>2,368</i>	<i>3,851</i>	<i>5,260</i>	<i>5,260</i>	<i>4,238</i>	<i>(1,022)</i>		<i>5,500</i>	<i>5,500</i>	<i>-</i>		<i>-</i>
Total Expenses	157,424	142,223	145,925	145,925	84,914	-61,011		148,229	148,049	-180		140,665

Expense Budget FY 25/26

E911

Department : 031400

Personnel	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Remaining (\$)	Remaining (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Salaries & Wages - E911 Dispatcher	\$ 36,828	\$ 43,214	\$ 43,260	\$ 43,260	\$ 11,643	\$ (31,617)	-73.1%	\$ 44,558	\$ 44,558	\$ -	0.0%	\$ -
FICA	3,183	3,624	3,309	3,309	891	(2,418)	-73.1%	3,409	3,409	-	0.0%	-
VRS	3,267	3,747	3,963	3,963	823	(3,140)	-79.2%	4,674	4,674	-	0.0%	-
Medical/Dental Insurance	11,006	8,960	8,960	8,960	1,908	(7,052)	-78.7%	9,856	9,856	-	0.0%	-
HSA Contributions	3,000	3,000	3,000	3,000	600	(2,400)	-80.0%	3,000	3,000	-	-	-
Group Life Insurance	478	548	580	580	85	(495)	-85.3%	597	597	-	0.0%	-
VACORP Disability Insurance	188	215	228	228	38	(190)	-83.4%	235	235	-	0.0%	-
<i>Subtotal</i>	<i>57,950</i>	<i>63,308</i>	<i>63,300</i>	<i>63,300</i>	<i>15,988</i>	<i>(47,312)</i>		<i>66,329</i>	<i>66,329</i>	<i>-</i>		<i>-</i>
Operating	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Difference (\$)	Difference (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Regional 911 Grant						\$ -	0.0%			FALSE	0.0%	
Repairs & Maintenance	\$ 4,973	\$ 3,704	\$ 6,500	\$ 6,500	5,037	\$ (1,463)	-22.5%	\$ 6,500	\$ 6,500	\$ -	0.0%	
Maint Service Contract	\$ 23,445	\$ 20,235			32,330							
Maint & Support - ESRI	412	1,231	12,000	12,000	1,041	(10,959)	-91.3%	12,000	12,000	-	0.0%	
Maint & Support - Mapping (Geocon	1,980	2,079	2,000	2,000				2,000	2,000			
Maint & Support - CPE (Cassidian &	16,200		40,800	40,800				42,800	42,800			
Main. & Support - CAD System	2,218	1,109	34,750	34,750				48,850	48,850			
E911 Phone Lines	1,135	11,812	1,300	1,300	24,060	22,760	1750.8%	42,000	42,000	-	0.0%	
Mileage						-	0.0%			FALSE	0.0%	
Convention & Education	7,424	9,177	5,000	5,000	3,672	(1,328)	-26.6%	5,000	5,000	-	0.0%	
Dues & Association Memberships			225	225		(225)	0.0%	225	225	-	0.0%	
911 Road Signs	4,729	1,142	3,000	3,000	491	(2,509)	-83.6%	3,000	3,000	-	0.0%	
Office Supplies						-	0.0%			FALSE	0.0%	
VESTA 911 System Upgrade		175,265										
<i>Subtotal</i>	<i>62,516</i>	<i>225,754</i>	<i>105,575</i>	<i>105,575</i>	<i>66,631</i>	<i>6,276</i>	<i>15</i>	<i>162,375</i>	<i>162,375</i>	<i>0</i>	<i>0</i>	<i>-</i>
Total Expenses	120,466	289,062	168,875	168,875	82,619	-41,036		228,704	228,704	0		0

Expense Budget FY 25/26

Economic Development Department 081200

Personnel	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Remaining (\$)	Remaining (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Community/Economic Director	\$ 13,917	\$ 28,600	\$ 95,000	\$ 95,000	\$ 22,900	\$ (72,100)	-75.9%	\$ 98,000	\$ 97,850	\$ (150)	-0.2%	\$ -
Part-time Office Staff			\$ -	\$ -					\$ -		0.0%	\$ -
FICA	395		\$ 7,268	\$ 7,268	1,836	(5,432)	-74.7%	\$ 7,497	\$ 7,486	-	0.0%	\$ -
VRS			8,702	8,702		(8,702)	0.0%	\$ 10,280	\$ 10,264	-	0.0%	0
Medical/Dental Insurance			11,350	11,350		(11,350)	0.0%	\$ 12,485	12,485	-	0.0%	-
HSA Contribution			3,000	3,000				\$ 3,000	3,000			-
Retiree Health Credit								\$ 235	\$ 235			-
Group Life Insurance			1,273	1,273		(1,273)	0.0%	\$ 1,313	\$ 1,155	(159)	-12.1%	-
<i>Subtotal</i>	<i>14,312</i>	<i>28,600</i>	<i>126,593</i>	<i>126,593</i>	<i>24,736</i>	<i>(98,857)</i>		<i>132,811</i>	<i>132,474</i>	<i>(309)</i>		<i>-</i>
Operating	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Difference (\$)	Difference (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Business Retention/Outreach					\$ 312	\$ 312	undefined	\$ 3,000	\$ 3,000	\$ -	0.0%	
Business Attraction/Outreach			2,500	2,500		(2,500)	0.0%	3,000	3,000	-	0.0%	
Postage					224	224	undefined	200	200	-	0.0%	
Telecommunications	754	590	600	600	345	(255)	-42.5%	600	600	-	0.0%	
Mileage	740		1,500	1,500		(1,500)	0.0%	1,500	1,500	-	0.0%	
Convention & Education	141	590	1,500	1,500		(1,500)	0.0%	4,500	4,500	-	0.0%	
Meals & Lodging	167		500	500		(500)	0.0%	2,000	2,000	-	0.0%	
Dues & Association Memberships		300	300	300		(300)	0.0%	1,000	1,000	-	0.0%	
Miscellaneous						-	0.0%			FALSE	0.0%	
Office Supplies		35				-	0.0%	500	500	-	0.0%	
Vehicle Fuel						-	0.0%			FALSE	0.0%	
Furniture & Fixtures						-	0.0%			FALSE	0.0%	
<i>Subtotal</i>	<i>1,802</i>	<i>1,515</i>	<i>6,900</i>	<i>6,900</i>	<i>881</i>	<i>-6,019</i>		<i>16,300</i>	<i>16,300</i>	<i>0</i>		<i>-</i>
Total Expenses	16,114	30,115	133,493	133,493	25,617	-104,876		149,111	148,774	-309		0

Expense Budget FY 25/26

Economic Development Authority Department 081800

Personnel	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Remaining (\$)	Remaining (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Compensation of Members	\$ 50	\$ 950	\$ 1,400	\$ 1,400		\$ (1,400)	0.0%	\$ 3,000	\$ 3,000	\$ -	0.0%	\$ -
FICA	\$ 4	\$ 73	\$ 107	\$ 107				\$ 230	\$ 230			\$ -
<i>Subtotal</i>	<i>54</i>	<i>1,023</i>	<i>1,507</i>	<i>1,507</i>	<i>-</i>	<i>(1,400)</i>		<i>3,230</i>	<i>3,230</i>	<i>-</i>		<i>-</i>
Operating	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY24 to Date	Difference (\$)	Difference (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Surety Bond						-	0.0%			FALSE	0.0%	
Mileage	751	1,037	1,000	1,000	515	(485)	-48.5%	1,500	1,500	-	0.0%	-
Meals and Lodging						-	0.0%	500	500	-	0.0%	
Timmons Site Study		24,000			1,200							
Office Supplies	138	33	200	200	432	232	116.0%	200	200	-	0.0%	-
Training/Education						-	0.0%	3,000	3,000	-	0.0%	
<i>Subtotal</i>	<i>889</i>	<i>25,070</i>	<i>1,200</i>	<i>1,200</i>	<i>2,147</i>	<i>(253)</i>		<i>5,200</i>	<i>5,200</i>	<i>-</i>		<i>-</i>
Total Expenses	943	26,093	2,707	2,707	2,147	-1,653		8,430	8,430	0		0

Expense Budget FY 25/26

Electoral Board

Department 013100

Personnel	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Remaining (\$)	Remaining (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Compensation-Electoral Board	\$ 2,486	\$ 3,017	\$ 5,188	\$ 5,188	\$ 1,347	\$ (3,841)	-74.0%	\$ -	\$ 5,344	\$ 5,344	undefined	\$ -
Compensation-Election Workers	7,192	17,416	18,000	18,000	11,068	(6,932)	-38.5%	18,000	18,000	-	0.0%	-
FICA	740	1,563	1,774	1,774	950			1,377	1,786			-
<i>Subtotal</i>	<i>10,418</i>	<i>21,996</i>	<i>24,962</i>	<i>24,962</i>	<i>13,365</i>	<i>(3,841)</i>		<i>19,377</i>	<i>25,129</i>	<i>5,344</i>		<i>-</i>
Operating	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Difference (\$)	Difference (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
IT Security Assessment	10685	8000	18,000	18,000	6917			9,000	9,000			
On site Election Support			4,140	4,140	2070							
Repairs & Maint. Voting Equipment	1,800	1,800	3,000	3,000		(3,000)	0.0%	3,000	3,000	-	0.0%	
Maint Contract/Voting Equipment	2,766		2,000	2,000	1,800	(200)	-10.0%	2,000	2,000	-	0.0%	
Software License/Voting Equipment	3,260	2,877	2,900	2,900				3,100	3,100			
Software License/Pollbooks	1,625	1,625	1,700	1,700								
Electronic Pollbooks		13,144			12,889			11,074	11,074			
Election Coding			10,100	10,100	5,844			10,100	10,100	-	0.0%	
Printing & Binding	144		600	600	798	198	33.0%	600	600	-	0.0%	
Advertising	459	240	700	700	243	(457)	-65.3%	700	700	-	0.0%	
Postal Services	882	542	1,200	1,200	82	(1,118)	-93.2%	1,200	1,200	-	0.0%	
Lease/Rent of Buildings	300	1,100	900	900	300	(600)	-66.7%	900	900	-	0.0%	
Mileage-Allowances	1,228	2,605	2,000	2,000	991	(1,009)	-50.5%	2,000	2,000	-	0.0%	
Convention & Education	552	870	2,000	2,000	513	(1,487)	-74.4%	2,000	2,000	-	0.0%	
Training/New Voting Equipment						-	0.0%			FALSE	0.0%	
KnowBe4 Training			-	-				4,000	4,000			
Dues & Association Memberships	200	391	250	250	200	(50)	-20.0%	250	250	-	0.0%	
Office Supplies	834	331	700	700	367	(333)	-47.6%	700	700	-	0.0%	
Election Supplies		2,624	2,500	2,500	769	(1,731)	-69.2%	2,500	2,500	-	0.0%	
Furniture & Fixtures						-	0.0%			FALSE	0.0%	
Voting Machines					14,230	14,230	undefined			FALSE	0.0%	
ADA Compliance/Polling Places						-	0.0%			FALSE	0.0%	
Election Bags						-	0.0%			FALSE	0.0%	
<i>Subtotal</i>	<i>24,735</i>	<i>36,149</i>	<i>52,690</i>	<i>52,690</i>	<i>48,013</i>	<i>4,443</i>		<i>53,124</i>	<i>53,124</i>	<i>-</i>		<i>-</i>
Total Expenses	35,153	58,145	77,652	77,652	61,378	602		72,501	78,253	5,344		0

Expense Budget FY 25/26

Emergency Services Department 035500

Personnel	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Remaining (\$)	Remaining (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Salary - Part-time Coordinator	36,133	44,548	47,170	47,170	28,223	(18,947)	-40.2%	49,529	48,585	(944)	-1.9%	-
Salary - Part-time Deputy Chief		41,096	39,887	39,887	28,950			41,881	41,084			-
FICA	2,764	5,621	6,660	6,660	4,374	(2,286)	-34.3%	6,993	6,860	(133)	-1.9%	-
<i>Subtotal</i>	<i>38,897</i>	<i>91,265</i>	<i>93,717</i>	<i>93,717</i>	<i>61,547</i>	<i>(21,233)</i>		<i>98,403</i>	<i>96,528</i>	<i>(1,077)</i>		<i>-</i>
Operating	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY11 to Date	Difference (\$)	Difference (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Advertising			\$ 75	\$ 75		\$ (75)	0.0%	\$ 75	\$ 75	\$ -	0.0%	
Postage	\$ 161		\$ 150	\$ 150		\$ (150)	0.0%	\$ 150	\$ 150	\$ -	0.0%	
Communication Equipment	937	545	1,000	1,000	568	(432)	-43.2%	1,000	1,000	-	0.0%	
Satellite Phones - Grant	2,730	2,859	2,700	2,700	1,803	(897)		2,700	2,700			
Training/Coordinator	200	500	1,500	1,500	20	(1,480)	-98.7%	1,500	1,500	-	0.0%	
Volunteer Training								10,000	10,000	-	0.0%	
Volunteer Recruitment/Retention	608	653	900	900		(900)	0.0%	900	900	-	0.0%	
Dues & Memberships	100		375	375	202	(173)	-46.1%	750	750	-	0.0%	
Office Supplies	396	60	300	300		(300)	0.0%	300	300	-	0.0%	
Shelter Generator Fuel	483	69	3,000	3,000		(3,000)	0.0%	3,000	3,000	-	0.0%	
Uniforms			200	200		(200)	0.0%	2,000	2,000	-	0.0%	
Uniforms - Volunteer Staff								10,000	10,000	-	0.0%	
Educational Materials	605	386				-	0.0%			FALSE	0.0%	
Equipment Grants	2,722	64,252	7,500	7,500		(7,500)	0.0%	7,500	7,500	-	0.0%	
Equipment - Emergency Services	3,398	555	3,000	3,000	271	(2,729)	-91.0%	3,000	3,000	-	0.0%	
Equipment - Emergency Management	1,018		1,000	1,000	129	(871)	-87.1%	1,000	1,000	-	0.0%	
Equipment - Volunteer Staff								10,000	10,000	-	0.0%	
Emergency - Salaries												
Emergency - FICA												
Emergency-Repairs & Maint	1,310											
Emergency-Rentals/Leases												
Emergency-Sheltering												
Emergency-Fuel												
Emergency-General Supplies					44							
Emergency-Equipment	1,627					-	0.0%			FALSE	0.0%	
<i>Subtotal</i>	<i>16,295</i>	<i>69,879</i>	<i>21,700</i>	<i>21,700</i>	<i>3,037</i>	<i>(18,707)</i>		<i>53,875</i>	<i>53,875</i>	<i>-</i>	<i>-</i>	<i>-</i>
Total Expenses	55,192	161,144	115,417	115,417	64,584	-39,940		152,278	150,403	-1,077		0

Expense Budget FY 25/26

Emergency Medical Services Department 032500

Personnel	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Remaining (\$)	Remaining (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
						\$ -	0.0%			FALSE	0.0%	\$ -
<i>Subtotal</i>	<i>0</i>	<i>0</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Operating	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Difference (\$)	Difference (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Peninsula EMS Council	\$ 1,112	\$ 1,057	\$ 1,057	\$ 1,057	\$ 1,066	\$ 9	0.9%	\$ 1,068	\$ 1,068	\$ -	0.0%	\$ -
<i>Subtotal</i>	<i>1,112</i>	<i>1,057</i>	<i>1,057</i>	<i>1,057</i>	<i>1,066</i>	<i>9</i>	<i>-</i>	<i>1,068</i>	<i>1,068</i>	<i>-</i>	<i>-</i>	<i>-</i>
Total Expenses	1,112	1,057	1,057	1,057	1,066	9	-	1,068	1,068	0	-	0

Expense Budget FY 25/26

Finance

Department 012400

Personnel	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Remaining (\$)	Remaining (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Salary - Director of Finance	\$ 73,095	\$ 77,645	\$80,633	\$80,633	\$ 47,271	\$ (33,362)	-41.4%	\$ 83,052	\$95,812	\$ 12,760	15.4%	\$0
Fiscal/Purchasing Assistant	\$ 36,017	\$ 39,056	\$40,559	\$40,559	\$ 23,659	\$ (16,900)	-41.7%	\$ 41,776	\$51,700			\$0
FICA	8,269	8,828	9,271	9,271	5,354	(3,917)	-42.3%	9,549	11,285	1,735	18.2%	-
VRS	9,995	10,690	11,101	11,101	8,091	(3,010)	-27.1%	13,094	15,474	2,380	18.2%	-
Medical/Dental Insurance	22,011	17,920	18,816	18,816	9,771	(9,045)	-48.1%	20,698	20,698	-	0.0%	-
HSA Contribution	6,000	6,000	6,000	6,000	3,350	(2,650)	-44.2%	6,000	6,000	-	0.0%	-
Group Life Insurance	1,462	1,564	1,624	1,624	837	(787)	-48.5%	1,673	1,741	68	4.1%	-
VACORP Hybrid Disability Insurance	190	206	214	214	125	(89)	-41.6%	221	273			-
VRS Retiree Health Credit	262	280	291	291	170	(121)	-41.6%	300	354			-
<i>Subtotal</i>	<i>157,301</i>	<i>162,189</i>	<i>168,509</i>	<i>168,509</i>	<i>98,628</i>	<i>(69,881)</i>		<i>176,363</i>	<i>203,336</i>	<i>16,943</i>		<i>0</i>
Operating	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Difference (\$)	Difference (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Postal Services	460	579	\$ 300	\$ 300	\$ 250	\$ (50)	-16.7%	\$ 300	\$ 300	\$ -	0.0%	
Telecommunications	821	540	600	600	318	(282)	-47.0%	600	600	-	0.0%	
Convention & Education	1,190	1,120	2,000	2,000	155	(1,845)	-92.3%	2,000	2,000	-	0.0%	
Meals & Lodging	1,316	1,147	1,000	1,000	426	(574)	-57.4%	1,000	1,000	-	0.0%	
Dues & Association Memberships	895	520	600	600	500	(100)	-16.7%	600	600	-	0.0%	
Office Supplies	456	396	500	500	668	168	33.6%	500	500	-	0.0%	
<i>Subtotal</i>	<i>5,138</i>	<i>4,302</i>	<i>5,000</i>	<i>5,000</i>	<i>2,317</i>	<i>(2,683)</i>		<i>5,000</i>	<i>5,000</i>	<i>-</i>		<i>-</i>
Total Expenses	162,439	166,491	173,509	173,509	100,945	-72,564		181,363	208,336	16,943		0

Expense Budget FY 25/26

Fire Departments Department 032200

Personnel	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Remaining (\$)	Remaining (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
	-	-	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	FALSE	0.0%	\$ -
<i>Subtotal</i>	<i>0</i>	<i>0</i>	-	-	-	-	-	-	-	-	-	-
Operating	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY23 to Date	Difference (\$)	Difference (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Fire Program Funds	9,411	17,857	30,000	30,000	3,402	(26,598)	-88.7%	30,000	30,000	-	0.0%	
Upper King & Queen Fire Dept	\$ 24,000	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000	\$ -	0.0%	\$ 32,000	\$ 32,000	\$ -	0.0%	
Central King & Queen Fire Dept	24,000	32,000	\$ 32,000	\$ 32,000	32,000	-	0.0%	32,000	\$ 32,000	-	0.0%	
Walkerton Community Fire Assoc	24,000	32,000	\$ 32,000	\$ 32,000	32,000	-	0.0%	32,000	\$ 32,000	-	0.0%	
Lower Fire Dept./Gressitt	24,000	32,000	\$ 32,000	\$ 32,000		(32,000)	0.0%	32,000	\$ 32,000	-	0.0%	
						-	0.0%			FALSE	0.0%	
			-	-		-	0.0%			FALSE	0.0%	-
<i>Subtotal</i>	<i>105,411</i>	<i>145,857</i>	<i>158,000</i>	<i>158,000</i>	<i>99,402</i>	<i>(58,598)</i>		<i>158,000</i>	<i>158,000</i>	-		-
Total Expenses	105,411	145,857	158,000	158,000	99,402	-58,598		158,000	158,000	0		0

Expense Budget FY 25/26

Forestry Services

Department 082500

Personnel	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Remaining (\$)	Remaining (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
			\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	FALSE	0.0%	\$ -
<i>Subtotal</i>	<i>0</i>	<i>0</i>	-	-	-	-		-	-	-		-
Operating	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Difference (\$)	Difference (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Forestry Services	\$ 11,101	\$ 11,101	\$ 11,101	\$ 11,101	\$ 11,351	\$ 11,101	100.0%	\$ 11,351	\$ 11,351	\$ -	0.0%	
<i>Subtotal</i>	<i>11,101</i>	<i>11,101</i>	<i>11,101</i>	<i>11,101</i>	<i>11,351</i>	<i>11,101</i>		<i>11,351</i>	<i>11,351</i>	-		-
Total Expenses	11,101	11,101	11,101	11,101	11,351	11,101		11,351	11,351	0		0

Expense Budget FY 25/26

Fund Transfer Department 093100

Personnel	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Remaining (\$)	Remaining (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
			-	-	-	-	0.0%	-	-	FALSE	0.0%	-
<i>Subtotal</i>	<i>0</i>	<i>0</i>	-	-	-	-		-	-	-		-
Operating	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Difference (\$)	Difference (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Transfer to VPA Fund	\$ 145,244	\$ 134,635	\$ 483,952	\$ 483,952	\$ 80,859	\$ (403,093)	-83.3%	\$ 589,863	\$ 459,863	\$ (130,000)	-22.0%	
Transfer To CSA Fund	216,992	266,176	320,000	320,000	141,082	(178,918)	-55.9%	320,000	320,000	-	0.0%	
Transfer to CSA Admin Fund	6,147	6,147	6,147	6,147	6,147	-	0.0%	6,147	6,147	-	0.0%	
Transfer to School Fund	4,297,176	4,297,176	4,367,176	4,367,176	3,797,176	(570,000)	-13.1%	4,367,176	4,367,176	-	0.0%	
<i>Subtotal</i>	<i>4,665,559</i>	<i>4,704,134</i>	<i>5,177,275</i>	<i>5,177,275</i>	<i>4,025,264</i>	<i>(1,152,011)</i>		<i>5,283,186</i>	<i>5,153,186</i>	<i>(130,000)</i>		-
Total Expenses	4,665,559	4,704,134	5,177,275	5,177,275	4,025,264	-1,152,011		5,283,186	5,153,186	-130,000		0

Expense Budget FY 25/26

Fund Transfer Reserve Department 093100

Personnel	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Remaining (\$)	Remaining (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
			-	-	-	-	0.0%	-	-	FALSE	0.0%	-
<i>Subtotal</i>	<i>0</i>	<i>0</i>	-	-	-	-	-	-	-	-	-	-
Operating	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Difference (\$)	Difference (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
			-	-		-	0.0%			FALSE	0.0%	
						-	0.0%			FALSE	0.0%	
Transfer to School Capital Fund	268,556	100,000	150,000	150,000		(150,000)	0.0%	165,000	165,000	-	0.0%	
Transfer to Landfill Contingency	165,000	165,000	165,000	165,000		(165,000)	0.0%	165,000	165,000	-	0.0%	
Transfer to Capital Projects Fund		3,325,500	8,184,272	8,184,272				\$ 5,495,000	5,495,000			
Transfer to Capital Projects Reserve												
Transfer to Wireless Authority	1,000,662											
Transfer to KQES Fund	1,000,000											
<i>Subtotal</i>	<i>FALSE</i>	<i>3,590,500</i>	<i>315,000</i>	<i>8,499,272</i>	<i>-</i>	<i>(315,000)</i>		<i>5,825,000</i>	<i>5,825,000</i>	<i>-</i>		<i>-</i>
Total Expenses	0	3,590,500	315,000	8,499,272	0	-315,000		5,825,000	5,825,000	0		0

Expense Budget FY 25/26

General District Court Department 021200

Personnel	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Remaining (\$)	Remaining (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Part-time Deputy Clerk			-	-	-	-	0.0%	-	-	FALSE	0.0%	-
FICA								-	-			
<i>Subtotal</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>		<i>0</i>	<i>0</i>	<i>0</i>		<i>0</i>
Operating	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Difference (\$)	Difference (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Legal Services						\$ -	0.0%			FALSE	0.0%	
Court Appoint Attorney	\$ 1,080	\$ 1,567	\$ 5,000	\$ 5,000	\$ 2,154	\$ (2,846)	-56.9%	\$ 5,000	\$ 5,000	\$ -	0.0%	
Postal Services	90	98	350	350	100	(250)	-71.4%	400	400	-	0.0%	
Telecommunications	1,379					-	0.0%			FALSE	0.0%	
Lease/Rent of Equipment	1,953	1,818	2,100	2,100	1,151	(949)	-45.2%	2,100	2,100	-	0.0%	
Mileage - Allowances	282		250	250		(250)	0.0%	400	400	-	0.0%	
Convention & Education	80	337	350	350		(350)	0.0%	400	400	-	0.0%	
Dues & Association Memberships	25	25	100	100	25	(75)	-75.0%	100	100	-	0.0%	
Misc - Court Charges			1,800	1,800		(1,800)	0.0%	1,800	1,800	-	0.0%	
Office Supplies	1,288	524	1,750	1,750	65	(1,685)	-96.3%	1,750	1,750	-	0.0%	
Furniture & Fixtures			4,000	4,000	45	(3,955)	-98.9%	2,000	2,000	-	0.0%	
<i>Subtotal</i>	<i>6,177</i>	<i>4,369</i>	<i>15,700</i>	<i>15,700</i>	<i>3,540</i>	<i>(12,160)</i>		<i>13,950</i>	<i>13,950</i>	<i>-</i>		<i>-</i>
Total Expenses	6,177	4,369	15,700	15,700	3,540	-12,160		13,950	13,950	0		0

Expense Budget FY 25/26

General Properties Department 043200

Personnel	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Remaining (\$)	Remaining (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Salary - Custodian			-	-		-	0.0%	-	-	FALSE	0.0%	-
Salary - Maintenance Supervisor	49,508	55,237	57,363	57,363	35,852			64,992	64,992			-
Salary - Fulltime Maintenance Tech			39,500	39,500	16,000			32,960	32,960			-
Salary - Part-time/Maintenance	14,630	10,988			2,385	2,385	undefined	-	-	FALSE	0.0%	-
Salary - Part-time/Inmate Guard	1,117	423	12,000	12,000	3,175	(8,825)	-73.5%	12,000	12,000			-
Salary - Litter Pick Up			2,500	2,500				2,500	2,500			-
FICA	4,767	4,949	8,519	8,519	4,369	(4,150)	-48.7%	8,603	8,603	-	0.0%	-
VRS	4,370	5,060	5,254	5,254	6,787	1,533	29.2%	10,275	10,275	-	0.0%	-
Medical/Dental Insurance	11,006	8,960	18,816	18,816	9,479	(9,337)	-49.6%	20,698	20,698	-	0.0%	-
HSA Contributions	3,000	3,000	6,000	6,000	3,250	(2,750)	-45.8%	6,000	6,000			-
Group Life Insurance	639	740	769	769	606	(163)	-21.2%	1,313	1,156	(157)	-11.9%	-
VACORP Disability Insurance	252	292	303	303	271	(32)	-10.5%	517	517			-
Retiree Health Insurance Credit	115	133	138	138	123	(15)	-10.7%	235	235	-	0.0%	-
<i>Subtotal</i>	<i>89,404</i>	<i>89,782</i>	<i>151,162</i>	<i>151,162</i>	<i>82,297</i>	<i>(21,354)</i>		<i>160,092</i>	<i>159,935</i>	<i>(157)</i>		<i>-</i>
Operating	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Difference (\$)	Difference (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Repairs & Maintenance	40,753	32,338	75,000	75,000	48,100	(26,900)	-35.9%	75,000	75,000	-	0.0%	-
Maintenance Service Contracts						-	0.0%			FALSE	0.0%	-
Dumpster Service - Courthouse	3,658	8,377	3,780	3,780	2,627	(1,153)	-30.5%	3,780	3,780	-	0.0%	-
HVAC System/Admin Building	11,388	11,943	11,760	11,760	6,149	(5,611)	-47.7%	11,760	11,760	-	0.0%	-
Alarm Monitoring Tavern	280	1,593	294	294		(294)	0.0%	294	294	-	0.0%	-
Pest Control	3,880	5,540	3,969	3,969	2,305	(1,664)	-41.9%	3,969	3,969	-	0.0%	-
Phone System	500					-	0.0%			FALSE	0.0%	-
Annual Elevator Inspection	3,497	3,448	3,627	3,627	2,408	(1,219)	-33.6%	3,627	3,627			-
Custodial Services	51,360	52,800	55,440	55,440	35,200	(20,240)	-36.5%	55,440	55,440			-
Water System Testing	2,832	3,794	3,465	3,465	2,240	(1,225)	-35.4%	3,465	3,465	-	0.0%	-
Electrical Services	75,082	81,026	70,000	70,000	53,266	(16,734)	-23.9%	70,000	70,000	-	0.0%	-
Heating Services	15,178	12,859	15,000	15,000	4,751	(10,249)	-68.3%	15,000	15,000	-	0.0%	-
Telecommunications	2,952	16,397	12,000	12,000	17,384	5,384	44.9%	12,000	12,000	-	0.0%	-
Meals - Inmates	120	20	1,260	1,260	194	(1,066)	-84.6%	1,260	1,260	-	0.0%	-
Janitorial Supplies	2,054	2,830	3,300	3,300	1,307	(1,993)	-60.4%	3,300	3,300	-	0.0%	-
Vehicle & Equipment Fuel	6,210	4,729	6,500	6,500	4,396	(2,104)	-32.4%	6,500	6,500	-	0.0%	-
Equipment Supplies	5,084	2,143	500	500	985	485	97.0%	500	500	-	0.0%	-
Building Supplies	2,488	4,578	6,000	6,000	4,327	(1,673)	-27.9%	6,000	6,000	-	0.0%	-
Grounds Supplies	2,876	865	6,000	6,000	611	(5,389)	-89.8%	6,000	6,000	-	0.0%	-
Water Fountain/Circuit Court	561	902	200	200	524	324	162.0%	800	800	-	0.0%	-
Tools and Equipment	4,647	1,046	5,000	5,000	662	(4,338)	-86.8%	5,000	5,000	-	0.0%	-
Grounds Equipment						-	0.0%			FALSE	0.0%	-
<i>Subtotal</i>	<i>235,400</i>	<i>247,228</i>	<i>283,095</i>	<i>283,095</i>	<i>187,436</i>	<i>(95,659)</i>		<i>283,695</i>	<i>283,695</i>	<i>-</i>		<i>-</i>
Total Expenses	324,804	337,010	434,257	434,257	269,733	-117,013		443,787	443,630	-157		0

Expense Budget FY 25/26

General Properties-HUB 33

Department 043600

Personnel	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Remaining (\$)	Remaining (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	FALSE	0.0%	\$ -
<i>Subtotal</i>	<i>0</i>	<i>0</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>		<i>-</i>	<i>-</i>			<i>-</i>
Operating	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Difference (\$)	Difference (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Maintenance						-	0.0%	1,000	1,000	-	0.0%	
Dumpster Service					320			1,200	1,200			
HVAC Maintenance Contract												
Cleaning Service Contract								12,000	12,000			
Electrical Services						-	0.0%	12,000	12,000	-	0.0%	
Copier Lease/PDC					611							
Cleaning Supplies								1,200	1,200			
Furniture & Fixtures						-	0.0%			FALSE	0.0%	
Transfer to Capital Reserve (EDA)								10,000	10,000			
<i>Subtotal</i>	<i>0</i>	<i>0</i>	<i>-</i>	<i>-</i>	<i>931</i>	<i>-</i>		<i>37,400</i>	<i>37,400</i>	<i>-</i>		<i>-</i>
Total Expenses	0	0	0	0	931	0		37,400	37,400	0		0

Expense Budget FY 25/26

General Properties-Marriott School Department 043300

43300-3310
43300-3320-100
43300-3320-200
43300-5110

Personnel	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Remaining (\$)	Remaining (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	FALSE	0.0%	\$ -
<i>Subtotal</i>	<i>0</i>	<i>0</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>		<i>-</i>	<i>-</i>	<i>-</i>		<i>-</i>
Operating	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Difference (\$)	Difference (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Maintenance	4,450	11,467	25,000	25,000	923	-	0.0%	25,000	25,000	-	0.0%	
Dumpster Service	2,574	1,751	750	750	1,462			750	750			
HVAC Maintenance Contract	1,820	1,962	1,820	1,820	1,017			1,820	1,820			
Electrical Services	4,452	5,478	2,000	2,000	1,155	(845)	-42.3%	2,000	2,000	-	0.0%	
Cleaning Supplies												
Furniture & Fixtures						-	0.0%			FALSE	0.0%	
<i>Subtotal</i>	<i>13,296</i>	<i>20,658</i>	<i>29,570</i>	<i>29,570</i>	<i>4,557</i>	<i>(845)</i>		<i>29,570</i>	<i>29,570</i>	<i>-</i>		<i>-</i>
Total Expenses	13,296	20,658	29,570	29,570	4,557	-845		29,570	29,570	0		0

Expense Budget FY 25/26

General Properties-Shacklefords Station Department 043400

Personnel	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Remaining (\$)	Remaining (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	FALSE	0.0%	\$ -
<i>Subtotal</i>	<i>0</i>	<i>0</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>		<i>-</i>	<i>-</i>	<i>-</i>		<i>-</i>
Operating	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Difference (\$)	Difference (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Maintenance	3,345	1,781	5,000	5,000	5,832	-	0.0%	5,000	5,000	-	0.0%	
Dumpster Service	2,790	3,780	750	750	2,330			750	2,000			
Pest Control	660	660	500	500	385			500	500			
HVAC Maintenance Contract	0		1,500	1,500				1,500	1,500			
Electrical Services	2,291	2,967	1,000	1,000	2,015	1,015	101.5%	1,000	4,000	3,000	300.0%	
Propane	1,795	1,182			435			2,000	2,000			
Telecommunications	1,521	671			367			1,000	1,000			
Cleaning Supplies	1,052	1,079	500	500	534			500	500			
Generator Fuel					134							
Facility Supplies	11,158	8,320	13,750	13,750	617			13,750	10,000			
Equipment					0			5,000	5,000			
Apparatus Bay Door Replacement			20,000	20,000	20,442							
Generator Replacement			0	0		-	0.0%	110,000		(110,000)	0.0%	
<i>Subtotal</i>	<i>24,612</i>	<i>20,440</i>	<i>43,000</i>	<i>43,000</i>	<i>33,091</i>	<i>1,015</i>		<i>141,000</i>	<i>31,500</i>	<i>(107,000)</i>		<i>-</i>
Total Expenses	24,612	20,440	43,000	43,000	33,091	1,015		141,000	31,500	-107,000		0

Expense Budget FY 25/26

General Properties-St. Stephens Station Department 043500

Personnel	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Remaining (\$)	Remaining (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	FALSE	0.0%	\$ -
<i>Subtotal</i>	<i>0</i>	<i>0</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>		<i>-</i>	<i>-</i>	<i>-</i>		<i>-</i>
Operating	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Difference (\$)	Difference (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
043500-3310 Maintenance		1,728	5,000	5,000	158	(4,842)	-96.8%	5,000	5,000	-	0.0%	
043500-3320-100 Dumpster Service		1,686	750	750	1,462	712		750	2,000			
043500-3320-200 Pest Control		108	500	500		(500)		500	500			
043500-3320-300 HVAC Maintenance Contract			1,500	1,500		(1,500)		1,500	1,500			
043500-5110 Electrical Services			1,000	1,000	2,244	1,244	124.4%	1,000	4,000	3,000	300.0%	
043500-5230 Telecommunications						-						
043500-5120 Propane						-						
043500-6005 Cleaning Supplies	488	973	500	500	544	44		500	500			
043500-6014 Facility Supplies	8,482	6,685	13,750	13,750	-252	(14,002)		13,750	10,000			
Equipment						-	0.0%	5,000	5,000	-	0.0%	
<i>Subtotal</i>	<i>8,970</i>	<i>11,180</i>	<i>23,000</i>	<i>23,000</i>	<i>4,156</i>	<i>(18,844)</i>		<i>28,000</i>	<i>28,500</i>	<i>3,000</i>		<i>-</i>
Total Expenses	8,970	11,180	23,000	23,000	4,156	-18,844		28,000	28,500	3,000		0

Expense Budget FY 25/26

General Reassessment Department 012330

Personnel	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Remaining (\$)	Remaining (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Part-time BOE Clerk	1,059	406				-	0.0%	-	-	FALSE	0.0%	-
Compensation to Equalization Board	2,400	2,300										
FICA	265	207										
<i>Subtotal</i>	<i>3,724</i>	<i>2,913</i>	-	-	-	-	-	-	-	-	-	-
Operating	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Difference (\$)	Difference (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Professional Services	\$ 78,123					-	0.0%			FALSE	0.0%	
Printing						-	0.0%			FALSE	0.0%	
Advertising	\$ 1,150	\$ 1,238				-	0.0%			FALSE	0.0%	
Postal Services	\$ 143					-	0.0%			FALSE	0.0%	
Telecommunications						-	0.0%			FALSE	0.0%	
Lease of Copier						-	0.0%			FALSE	0.0%	
Mileage Allowance						-	0.0%			FALSE	0.0%	
Office Supplies						-	0.0%			FALSE	0.0%	
<i>Subtotal</i>	<i>79,416</i>	<i>1,238</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>-</i>
Total Expenses	83,140	4,151	0	0	0	0	0	0	0	0	0	0

Expense Budget FY 25/26

Health Department Department 051200

Personnel	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Remaining (\$)	Remaining (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
			\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	FALSE	0.0%	\$ -
<i>Subtotal</i>	<i>0</i>	<i>0</i>	-	-	-	-		-	-	-		-
Operating	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Difference (\$)	Difference (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Payment to State Health Departmer	\$ 80,023	\$ 89,232	\$ 95,478	\$ 95,478	\$ 47,730	\$ (47,748)	-50.0%	\$ 100,252	\$ 100,252	\$ -	0.0%	\$ -
<i>Subtotal</i>	<i>80,023</i>	<i>89,232</i>	<i>95,478</i>	<i>95,478</i>	<i>47,730</i>	<i>(47,748)</i>		<i>100,252</i>	<i>100,252</i>	<i>-</i>		<i>-</i>
Total Expenses	80,023	89,232	95,478	95,478	47,730	-47,748		100,252	100,252	0		0

Expense Budget FY 25/26

Human Resources

Department 012220

Personnel	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Remaining (\$)	Remaining (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Salary Stipend/Director of Finance	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 4,432	\$ (5,568)	-55.7%	\$ -	\$ -	FALSE	0.0%	\$ -
Salary/Director of HR					\$ -			\$ 101,671	\$ 101,671			
Salary/Grade 5					\$ -			\$ 49,362	\$ 49,362			
Salary/Grade 4					\$ -			\$ 43,125	\$ 43,125			
FICA					\$ 336			\$ 14,853	\$ 14,853			
VRS					\$ 465			\$ 11,260	\$ 20,367			
Medical Insurance					\$ 438			\$ 45,000	\$ 45,000			
HSA Contribution					\$ 150			\$ 9,000	\$ 9,000			
Group Life Insurance					\$ 52			\$ 874	\$ 2,291			
Retiree Health Insurance Credit					\$ 11			\$ 466	\$ 466			
<i>Subtotal</i>	<i>0</i>	<i>0</i>	<i>10,000</i>	<i>10,000</i>	<i>5,884</i>	<i>(5,568)</i>		<i>275,612</i>	<i>286,135</i>	<i>-</i>		<i>-</i>
Operating	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Difference (\$)	Difference (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
HR Consultant		11,262	15,000	15,000	6,878	-	0.0%			FALSE	0.0%	
HR Software												
HR Software Monthly Subscription												
Background Checks/Drug Testing		60	100	100	20			2,500	2,500			
HR Staff Professional Development		649	2,000	2,000	488			2,000	2,000			
Employee Training			5,000	5,000	227			5,000	5,000			
Tuition Assistance			5,000	5,000				5,000	5,000			
Dues & Memberships		3,525	260	260	294			1,000	1,000			
Office Supplies		214	1,000	1,000	120	(880)	-88.0%	250	250	-	0.0%	
HR Event Supplies		1,799	1,500	1,500	4,011			2,500	2,500			
						-	0.0%			FALSE	0.0%	
<i>Subtotal</i>	<i>0</i>	<i>17,509</i>	<i>29,860</i>	<i>29,860</i>	<i>12,038</i>	<i>(880)</i>		<i>18,250</i>	<i>18,250</i>	<i>-</i>		<i>-</i>
Total Expenses	0	17,509	39,860	39,860	17,922	-6,448		293,862	304,385	0		0

Expense Budget FY 25/26

Independent Auditor Department 012240

Personnel	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Remaining (\$)	Remaining (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
			\$ -	\$ -	\$ -		0.0%	\$ -	\$ -	FALSE	0.0%	\$ -
<i>Subtotal</i>	<i>0</i>	<i>0</i>	-	-	-	-		-	-	-		-
Operating	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Difference (\$)	Difference (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Annual Audit	35,500	42,500	38,000	38,000		\$ (38,000)	0.0%	46,000	46,000	\$ -	0.0%	
Cost Allocation Plan	7,400		4,000	4,000	4,300	\$ 300	7.5%	4,500	4,500	\$ -	0.0%	
Treasurer Turn Over Audit		8,000										
OPEB Study			2,000	2,000	3,150	\$ 1,150	57.5%	3,200	3,200	\$ -	0.0%	
Professional Services	7,133	13,534	5,000	5,000	15,305	\$ 10,305	206.1%	10,000	15,000	\$ 5,000	50.0%	
						-	0.0%			FALSE	0.0%	
<i>Subtotal</i>	<i>50,033</i>	<i>64,034</i>	<i>49,000</i>	<i>49,000</i>	<i>22,755</i>	<i>(26,245)</i>		<i>63,700</i>	<i>68,700</i>	<i>5,000</i>		<i>-</i>
Total Expenses	50,033	64,034	49,000	49,000	22,755	-26,245		63,700	68,700	5,000		0

Expense Budget FY 25/26

Information Technology Department 012510

Personnel	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Remaining (\$)	Remaining (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Salary - Local Network Tech	\$ 15,000	\$ 17,500	\$ 17,500	\$ 17,500	\$ 10,208	\$ (7,292)	-41.7%	\$ 18,025	\$ 18,025	\$ -	0.0%	\$ -
Salary - IT Technician									\$ 51,768			
FICA	904	1,160	1,339	1,339	699	(640)	-47.8%	1,379	5,339	3,960	287.2%	-
VRS	1,374	1,605	1,603	1,603	1,071	(532)	-33.2%	1,757	7,321	5,564	316.6%	-
Medical & Dental Insurance	4,036	2,632	4,815	4,815	1,112	(3,703)	-76.9%	5,297	21,297	16,000	302.1%	-
HSA Contribution	815	877	850	850	496	(354)	-41.6%	850	3,850	3,000	352.9%	-
Group Life Insurance	201	235	229	229	120	(109)	-47.7%	236	824	587	248.8%	-
VRS Retiree Health Credit	36	42	39	39	25	(14)	-35.1%	40	154			-
<i>Subtotal</i>	<i>22,366</i>	<i>24,051</i>	<i>26,375</i>	<i>26,375</i>	<i>13,731</i>	<i>(12,644)</i>		<i>27,584</i>	<i>108,577</i>	<i>29,112</i>		<i>-</i>
Operating	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Difference (\$)	Difference (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
BAI Tech Support Fee	\$ 31,215	\$ 33,579	34,400	34,400	34,915	515	1.5%	36,120	36,120	-	0.0%	
ESD Downloads/BAI	5,451	5,833	6,000	6,000	5,833	(167)	-2.8%	6,300	6,300	-	0.0%	
BAI.Net Maint.Agreement	9,866	10,557	11,000	11,000	10,877	(123)	-1.1%	11,550	11,550	-	0.0%	
iWorkQ Software	7,800		7,200	7,200	7,200			7,200	7,200			
Regroup Subscription					2,500			2,500	2,500			
CivicPlus Software Subscription								12,000	12,000			
Professional Services			5,000	5,000		(5,000)	0.0%	5,000	5,000	-	0.0%	
New County Website	7,500	7,500								FALSE	0.0%	
Maintenance & Service Contract	1,029	1,336			4,841	4,841	undefined	5,000	5,000	-	0.0%	
Email - Cloud exchange	10,770	9,362	12,000	12,000	13,119	1,119	9.3%	15,000	15,000	-	0.0%	
ESET Support/Antivirus Software	2,154	1,815	2,200	2,200	1,802			2,500	2,500	-	0.0%	
VOIP Phone System	632		6,000	6,000						FALSE	0.0%	
KnowBe4 contract			3,600	3,600	1,091			3,600	3,600	-	0.0%	
Bamboo HR Software			22,000	22,000	4,912			11,000	11,000	-	0.0%	
Website maintenance contract		2,550	4,800	4,800	2,550			5,500	5,500	-	0.0%	
Digital Records Retention								25,000	25,000	-	0.0%	
Copier Leases/All Departments			26,000	26,000	14,238			30,000	30,000	-	0.0%	
Communications/Internet		3,010			1,968			30,000	30,000	-	0.0%	
Training	250	1,673	8,000	8,000	3,437	(4,563)	-57.0%	8,000	8,000	-	0.0%	
Office Supplies/Software Upgrades	8,376	9,843	9,500	9,500	5,776	(3,724)	-39.2%	9,500	9,500	-	0.0%	
IT Supplies/Software - Sheriff	395	96	1,500	1,500	285	(1,215)	-81.0%	1,500	1,500	-	0.0%	
Supplies/Software - Rescue Services	98	2,261	1,500	1,500	3,453	1,953	130.2%	1,500	1,500	-	0.0%	
IT Supplies/Library		2,380			2,314							
EDP Equipment/County Network	9,177	9,629	20,000	20,000	284	(19,716)	-98.6%	25,000	25,000	-	0.0%	
EDP Equipment/Sheriff	\$ 7,213	\$ 12,099	18,000	18,000	7,322	(10,678)	-59.3%	18,000	18,000	-	0.0%	
EDP Equipment/Rescue Services	10,594	4,283	10,000	10,000	1,046	(8,954)	-89.5%	10,000	10,000	-	0.0%	
EDP Equipment/Registrar	1,166	170	2,500	2,500	612	(1,888)	-75.5%	2,500	2,500	-	0.0%	
EDP Equipment/HUB 33								2,500	2,500	-	0.0%	
<i>Subtotal</i>	<i>113,686</i>	<i>117,976</i>	<i>211,200</i>	<i>211,200</i>	<i>130,375</i>	<i>(47,600)</i>		<i>286,770</i>	<i>286,770</i>	<i>-</i>		<i>-</i>
Total Expenses	136,052	142,027	237,575	237,575	144,106	-60,244		314,354	395,347	29,112		0

Expense Budget FY 25/26

JDR Court Service Unit Department 021501

Personnel	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Remaining (\$)	Remaining (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
	-	-	-	-	-	-	0.0%	-	-	FALSE	0.0%	-
<i>Subtotal</i>	<i>0</i>	<i>0</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Operating	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Difference (\$)	Difference (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
VJCCA Funding Match		\$ 228	\$ 2,535	\$ 2,535		\$ (2,535)	0.0%	\$ 2,535	\$ 2,535	\$ -	0.0%	
Repairs & Maintenance	708	631	500	500	123	(377)	-75.4%	500	500	-	0.0%	
Telecommunications	962	989	2,200	2,200	73	(2,127)	-96.7%	2,200	2,200	-	0.0%	
Lease/Rent of Buildings	5,315	5,088	5,145	5,145	1,285	(3,860)	-75.0%	5,304	5,304	-	0.0%	
Convention & Education			400	400		(400)	0.0%	500	500	-	0.0%	
Secure Detention/Merrimac Cent	34,472	24,636	7,075	7,075	5,307	(1,768)	-25.0%	7,962	7,962	-	0.0%	
Non-Secure Detention/VJCCA	17,530	2,300	10,000	10,000	2,100	(7,900)	-79.0%	10,000	10,000	-	0.0%	
Miscellaneous						-	0.0%			FALSE	0.0%	
Other Operating Supplies	45	224	250	250	31	(219)	-87.6%	300	300	-	0.0%	
CSU Operating Costs/VJCCA	7,500	7,500	7,500	7,500	7,500	-	0.0%	7,500	7,500	-	0.0%	
Furniture & Fixtures	658	387	400	400		(400)	0.0%	400	400	-	0.0%	
<i>Subtotal</i>	<i>67,190</i>	<i>41,983</i>	<i>36,005</i>	<i>36,005</i>	<i>16,419</i>	<i>(19,586)</i>		<i>37,201</i>	<i>37,201</i>	<i>-</i>		<i>-</i>
Total Expenses	67,190	41,983	36,005	36,005	16,419	-19,586		37,201	37,201	0		0

Expense Budget FY 25/26

JDR District Court Department 021500

Personnel	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Remaining (\$)	Remaining (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Salary Supplements	-	-	-	-	-	-	0.0%	-	-	FALSE	0.0%	-
<i>Subtotal</i>	<i>0</i>	<i>0</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Operating	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Difference (\$)	Difference (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Professional Services			\$ 800	\$ 800		\$ (800)	0.0%	\$ 800	\$ 800	\$ -	0.0%	
Postal Services	222		418	418		(418)	0.0%	418	418	-	0.0%	
Telecommunications	325		1,000	1,000		(1,000)	0.0%	1,000	1,000	-	0.0%	
Video Conference Lines						-	0.0%			FALSE	0.0%	
Lease/Rent of Equipment	227		500	500		(500)	0.0%	500	500	-	0.0%	
Lease/Rent of Buildings	56					-	0.0%			FALSE	0.0%	
Mileage						-	0.0%			FALSE	0.0%	
Convention & Education			875	875		(875)	0.0%	875	875	-	0.0%	
Dues & Association Memberships			50	50		(50)	0.0%	50	50	-	0.0%	
Office Supplies	737	45	750	750	157	(593)	-79.1%	750	750	-	0.0%	
Filing System						-	0.0%			FALSE	0.0%	
<i>Subtotal</i>	<i>1,567</i>	<i>45</i>	<i>4,393</i>	<i>4,393</i>	<i>157</i>	<i>(4,236)</i>		<i>4,393</i>	<i>4,393</i>	<i>-</i>		<i>-</i>
Total Expenses	1,567	45	4,393	4,393	157	-4,236		4,393	4,393	0		0

Expense Budget FY 25/26

Library

Department 073200

Personnel	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Remaining (\$)	Remaining (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Salary - Library Director			\$ 68,289	\$ 68,289	\$ 39,835	\$ (28,454)	-41.7%	\$ 71,789	\$ 70,338	\$ (1,451)	-2.0%	\$ -
Salary - 2 Part time staff		\$ 4,570	\$ 31,200	\$ 31,200	\$ 17,531			\$ 39,200	\$ 39,200			\$ -
Salary - Part time custodian			\$ 6,000	\$ 6,000	\$ 2,685			\$ 6,000	\$ 6,000			\$ -
FICA		\$ 350	\$ 7,460	\$ 7,460	\$ 4,601			\$ 8,950	\$ 8,839	\$ (111)	-1.2%	\$ -
VRS			\$ 6,464	\$ 6,464	\$ 5,641			\$ 7,531	\$ 7,378	\$ (152)	-2.0%	\$ -
Medical Insurance					\$ 5,104			\$ 15,000	\$ 15,000			
HSA Contributions					\$ 1,750			\$ 3,000	\$ 3,000			
Group Life Insurance			\$ 888	\$ 888	\$ 470			\$ 962	\$ 830	\$ (132)	-13.7%	\$ -
VACORP Hybrid Disability Insurance			\$ 385	\$ 385	\$ 210			\$ 416	\$ 408	\$ (8)	-2.0%	\$ -
Retiree Health Credit					\$ 27			\$ 36	\$ 169			
<i>Subtotal</i>	<i>0</i>	<i>0</i>	<i>120,686</i>	<i>120,686</i>	<i>77,854</i>	<i>(28,454)</i>		<i>152,884</i>	<i>151,161</i>	<i>(1,855)</i>	<i>-21.0%</i>	<i>-</i>
Operating	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Difference (\$)	Difference (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Computer Repair/Replacement	\$ 3,388	\$ 2,327	\$ 6,000	\$ 6,000	\$ 522	\$ (5,478)	-91.3%	\$ 6,000	\$ 6,000	\$ -	0.0%	
Repairs & Maintenance					\$ 7,617			\$ 30,000	\$ -			
Contracted Services		\$ 2,550	\$ 4,500	\$ 4,500				\$ 4,500	\$ 4,500			
Janitorial Services			\$ -	\$ -	\$ 2,550							
Advertising/Public Relations			\$ 1,000	\$ 1,000	\$ 400			\$ 1,000	\$ 1,000			
Electrical Services	5,985	7,479			4,123	4,123	undefined	5,000	5,000	-	0.0%	
Postal Services		77			159			300	300			
Library Room Scheduling Calendar				1,099	1,137							
Copier Lease				532	866							
Professional Development		108	1,450	1,450	294			1,200	1,200			
Travel Expenses		50	1,000	1,000	106			1,000	1,000			
Purchase of Services	53,368	177,012				-	0.0%			FALSE	0.0%	
Membership Dues		181			300			300	300			
Miscellaneous					69							
Library Programs		1,102	8,000	8,000	9,875			8,000	8,000			
Office Supplies			3,800	3,800	332			1,000	1,000			
Library Collection			41,279	41,279	30,331			41,279	41,279			
Book System Subscription/Atrium					1,540							
Library Supplies					5,102			2,000	2,000			
Custodial Supplies			500	500	344			500	500			
Furniture & Fixtures			4,275	4,275	7,559	3,284	76.8%	4,500	4,500	-	0.0%	
<i>Subtotal</i>	<i>62,741</i>	<i>190,886</i>	<i>71,804</i>	<i>73,435</i>	<i>73,226</i>	<i>1,929</i>		<i>106,579</i>	<i>76,579</i>	<i>0</i>		<i>-</i>
Total Expenses	62,741	190,886	192,490	194,121	151,080	-26,525		259,463	227,740	-1,855		0

Expense Budget FY 25/26

Litter Control Grant Department 042800

Personnel	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Remaining (\$)	Remaining (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
			\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	FALSE	0.0%	\$ -
<i>Subtotal</i>	<i>0</i>	<i>0</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Operating	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Difference (\$)	Difference (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Professional Services				\$ -	\$ -	\$ -	0.0%			FALSE	0.0%	\$ -
Litter Control Activities		\$ 13,016	\$ 8,500	\$ 8,500		\$ (8,500)	0.0%	\$ 8,500	\$ 8,500	\$ -	0.0%	\$ -
<i>Subtotal</i>	<i>0</i>	<i>13,016</i>	<i>8,500</i>	<i>8,500</i>	<i>-</i>	<i>-8,500</i>	<i>-</i>	<i>8,500</i>	<i>8,500</i>	<i>0</i>	<i>-</i>	<i>-</i>
Total Expenses	0	13,016	8,500	8,500	0	-8,500	-	8,500	8,500	0	-	0

Expense Budget FY 25/26

Magistrate

Department 021300

Personnel	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Remaining (\$)	Remaining (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
	-	-	-	-	-	-	0.0%	-	-	FALSE	0.0%	-
<i>Subtotal</i>	<i>0</i>	<i>0</i>	-	-	-	-	-	-	-	-	-	-
Operating	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Difference (\$)	Difference (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Repairs & Maintenance						\$ -	0.0%			FALSE	0.0%	
Postage			-	-		-	0.0%			FALSE	0.0%	
Telecommunications						-	0.0%			FALSE	0.0%	
Mileage						-	0.0%			FALSE	0.0%	
Dues & Association Membership						-	0.0%			FALSE	0.0%	
Office Supplies					-	-	0.0%			FALSE	0.0%	
Furniture			-	-		-	0.0%			FALSE	0.0%	
Communications Equipment						-	0.0%			FALSE	0.0%	
<i>Subtotal</i>	<i>0</i>	<i>0</i>	-	-	-	-	-	-	-	-	-	-
Total Expenses	0	0	0	0	0	0	0	0	0	0	0	0

Expense Budget FY 25/26

Mattaponi Pier

Department 071500

Personnel	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Remaining (\$)	Remaining (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
			\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	FALSE	0.0%	\$ -
<i>Subtotal</i>	<i>0</i>	<i>0</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>		<i>-</i>	<i>-</i>	<i>-</i>		<i>-</i>
Operating	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Difference (\$)	Difference (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Maintenance & Repairs	\$ 82		\$ 1,000	\$ 1,000				\$ 1,000	\$ 1,000			
Contract - Portable Toilet			\$ 1,200	\$ 1,200				\$ 1,200	\$ 1,200			
Contract - Dumpster Service			\$ 3,000	\$ 3,000				\$ 3,000	\$ 3,000			
Electrical	\$ 171	\$ 165	\$ 500	\$ 500	\$ 110			\$ 500	\$ 500			
Operating Expenses	\$ 4,281	\$ 4,080	\$ 1,000	\$ 1,000	\$ 3,827	\$ 2,827		\$ 1,000	\$ 1,000			
<i>Subtotal</i>	<i>4,534</i>	<i>4,245</i>	<i>6,700</i>	<i>6,700</i>	<i>3,937</i>	<i>2,827</i>		<i>6,700</i>	<i>6,700</i>	<i>#REF!</i>		<i>-</i>
Total Expenses	4,534	4,245	6,700	6,700	3,937	2,827		6,700	6,700	#REF!		0

Expense Budget FY 25/26

Medical Examiner Department 035300

Personnel	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Remaining (\$)	Remaining (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
			\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	FALSE	0.0%	\$ -
<i>Subtotal</i>	<i>0</i>	<i>0</i>	-	-	-	-		-	-	-		-
Operating	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Difference (\$)	Difference (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
State Medical Examiner Fees	\$ 120	\$ 20	\$ 200	\$ 200	\$ 40	\$ (160)	-80.0%	\$ 200	\$ 200	\$ -	0.0%	\$ -
<i>Subtotal</i>	<i>120</i>	<i>20</i>	<i>200</i>	<i>200</i>	<i>40</i>	<i>(160)</i>		<i>200</i>	<i>200</i>	<i>-</i>		<i>-</i>
Total Expenses	120	20	200	200	40	-160		200	200	0		0

Expense Budget FY 25/26

MPPDC

Department 081300

Personnel	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Remaining (\$)	Remaining (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
	-	-	-	-	-	-	0.0%	-	-	FALSE	0.0%	-
<i>Subtotal</i>	<i>0</i>	<i>0</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Operating	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Difference (\$)	Difference (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
MPPDC - Water Supply Plan	-					-	0.0%			FALSE	0.0%	
MP Public Access Authority	600	600	600	600	600	-	0.0%	600	600	-	0.0%	
MPPDC Payment	19,300	42,678	55,302	55,302	57,677	2,375	4.3%	35,302	35,302	-	0.0%	
MP Economic Development			5,000	5,000		(5,000)	0.0%	22,375	22,375	-	0.0%	
All Hazard Mitigation Plan					1,171	1,171	undefined			FALSE	0.0%	
GA Session & Advocacy Services	4,286	10,179	10,179	10,179	10,179			10,179	10,179			
<i>Subtotal</i>	<i>24,186</i>	<i>53,457</i>	<i>71,081</i>	<i>71,081</i>	<i>69,627</i>	<i>(1,454)</i>		<i>68,456</i>	<i>68,456</i>	<i>-</i>		<i>-</i>
Total Expenses	24,186	53,457	71,081	71,081	69,627	-1,454		68,456	68,456	0		0

Expense Budget FY 25/26

Planning Commission Department 081100

Personnel	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Remaining (\$)	Remaining (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Compensation - Members	250	875	3,000	3,000		(3,000)	0.0%	3,000	3,000	\$ -	0.0%	-
FICA	19	67	230	230				230	230			-
<i>Subtotal</i>	<i>269</i>	<i>942</i>	<i>3,230</i>	<i>3,230</i>	<i>-</i>	<i>(3,000)</i>		<i>3,230</i>	<i>3,230</i>	<i>-</i>		<i>-</i>
Operating	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Difference (\$)	Difference (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Advertising	2,342	2,543	3,700	3,700	794	(2,906)	-78.5%	3,700	3,700	-	0.0%	
Postal Services	1,500	1,200	2,000	2,000	2,000	-	0.0%	2,500	2,500	-	0.0%	
Mileage - Allowances	897	771	2,200	2,200	956	(1,244)	-56.5%	2,200	2,200	-	0.0%	
Convention & Education	550	650	1,300	1,300	1,500	200	15.4%	1,500	1,500	-	0.0%	
Seminars - Meals & Lodging	64		500	500		(500)	0.0%	500	500	-	0.0%	
Office Supplies	252	328	600	600	286	(314)	-52.3%	600	600	-	0.0%	
<i>Subtotal</i>	<i>5,605</i>	<i>5,492</i>	<i>10,300</i>	<i>10,300</i>	<i>5,536</i>	<i>(4,764)</i>		<i>11,000</i>	<i>11,000</i>	<i>-</i>		<i>-</i>
Total Expenses	5,874	6,434	13,530	13,530	5,536	-7,764		14,230	14,230	0		0

Expense Budget FY 25/26

Probation / Pretrial Serv. Department 033300

Personnel	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Remaining (\$)	Remaining (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
			\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	FALSE	0.0%	\$ -
<i>Subtotal</i>	<i>0</i>	<i>0</i>	-	-	-	-		-	-	-		-
Operating	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Difference (\$)	Difference (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Probation / Pretrial Services	\$ 16,500	\$ 14,400	\$ 15,500	\$ 15,500	\$ -	\$ (15,500)	0.0%	\$ 15,100	\$ 15,100	\$ -	0.0%	\$ -
<i>Subtotal</i>	<i>16,500</i>	<i>14,400</i>	<i>15,500</i>	<i>15,500</i>	<i>-</i>	<i>(15,500)</i>		<i>15,100</i>	<i>15,100</i>	<i>-</i>		<i>-</i>
Total Expenses	16,500	14,400	15,500	15,500	0	-15,500		15,100	15,100	0		0

Expense Budget FY 25/26

Radio Communications Department 032400

Personnel	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Remaining (\$)	Remaining (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Regional Manager Staff Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ 80,000	\$ -	\$ (80,000)	0.0%	\$ -
<i>Subtotal</i>	<i>0</i>	<i>0</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>		<i>80,000</i>	<i>-</i>	<i>(80,000)</i>		<i>-</i>
Operating	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Difference (\$)	Difference (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Repair & Maint Generators	11,996	13,129	6,000	6,000	2,336	(3,664)	-61.1%	6,000	6,000	-	0.0%	
Maintn. Radio Equipment	104,332	134,798	115,500	115,500	95,677	(19,823)	-17.2%	125,500	125,500	-	0.0%	
Maintenance Contracts	20,516	20,516	26,000	26,000	20,516			29,000	29,000			
Maint.Contract Generators	11,303	7,157	6,000	6,000	3,891	(2,109)	-35.2%	6,000	6,000	-	0.0%	
Maintenance Contract Shelter HVAC	5,875	2,326	4,500	4,500	1,202	(3,298)	-73.3%	4,500	4,500	-	0.0%	
Electrical Services	19,790	20,439	21,600	21,600	12,498	(9,102)	-42.1%	21,600	21,600	-	0.0%	
Tower Rent - Courthouse Site	61,821	63,676	51,318	51,318	43,676	(7,642)	-14.9%	52,858	52,858	-	0.0%	
Tower Rent - Shacklefords Site	73,693	87,829	61,109	61,109	63,776	2,667	4.4%	62,942	62,942	-	0.0%	
Tower Rent - Canterbury Site	61,685	69,941	63,313	63,313	48,166	(15,147)	-23.9%	65,212	65,212	-	0.0%	
Tower Rent - Newtown Site	66,417	68,410	64,090	64,090	46,810	(17,280)	-27.0%	66,013	66,013	-	0.0%	
Misc.Contingencies	2,752	7,951	7,700	7,700	9,567	1,867	24.2%	7,700	7,700	-	0.0%	
Generator Fuel		609	4,000	4,000	1,051	(2,949)	-73.7%	4,000	4,000	-	0.0%	
Radio Equipment	38,085	21,465	15,000	15,000	192	(14,808)	-98.7%	15,000	15,000	-	0.0%	
<i>Subtotal</i>	<i>478,265</i>	<i>518,246</i>	<i>446,130</i>	<i>446,130</i>	<i>349,358</i>	<i>(91,288)</i>		<i>466,325</i>	<i>466,325</i>	<i>-</i>		<i>-</i>
Total Expenses	478,265	518,246	446,130	446,130	349,358	-91,288		546,325	466,325	-80,000		0

Expense Budget FY 25/26

Regional Jail

Department 033400

Personnel	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Remaining (\$)	Remaining (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
			\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	FALSE	0.0%	\$ -
<i>Subtotal</i>	<i>0</i>	<i>0</i>	-	-	-	-		-	-	-		-
Operating	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Difference (\$)	Difference (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Payment to Regional Jail	\$ 783,069	\$ 707,602	\$ 703,753	\$ 703,753	\$ 487,184	\$ (216,569)	-30.8%	\$ 703,753	\$ 703,753	\$ -	0.0%	\$ -
<i>Subtotal</i>	<i>783,069</i>	<i>707,602</i>	<i>703,753</i>	<i>703,753</i>	<i>487,184</i>	<i>(216,569)</i>		<i>703,753</i>	<i>703,753</i>	<i>-</i>		<i>-</i>
Total Expenses	783,069	707,602	703,753	703,753	487,184	-216,569		703,753	703,753	0		0

Expense Budget FY 25/26

Registrar

Department 013200

Personnel	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Remaining (\$)	Remaining (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Salary - Registrar	\$ 71,000	\$ 75,420	\$ 78,322	\$ 78,322	\$ 45,688	\$ (32,634)	-41.7%	\$ 80,672	\$ 80,672	\$ -	0.0%	\$ -
Salary - Assistant Registrar		\$ 27,687	\$ 37,249	\$ 37,249	\$ 21,729			\$ 38,366	\$ 38,366			\$ -
Salary - Part-time	17,013	6,809	5,000	5,000	4,108	(892)	-17.8%	10,000	10,000	-	0.0%	-
FICA	5,942	8,108	9,224	9,224	5,411	(3,813)	-41.3%	9,871	9,871	-	0.0%	-
VRS	6,504	9,382	7,174	7,174	7,289	115	1.6%	\$ 12,487	\$ 12,487	-	0.0%	-
Medical/Dental Insurance	9,458	15,257	18,040	18,040	10,209	(7,831)	-43.4%	19,844	19,844	-	0.0%	-
HSA Contribution	3,600	5,450	6,000	6,000	3,500	(2,500)	-41.7%	6,000	6,000	-	0.0%	-
Group Life Insurance	951	1,372	1,050	1,050	796	(254)	-24.2%	1,595	1,405	(190)	-11.9%	-
Hybrid Disability Insurance		143	206	206	115			223	223			-
<i>Subtotal</i>	<i>114,468</i>	<i>149,628</i>	<i>162,264</i>	<i>162,264</i>	<i>98,845</i>	<i>(47,808)</i>	<i>(2)</i>	<i>179,058</i>	<i>178,868</i>	<i>(190)</i>	<i>(0)</i>	<i>-</i>
Operating	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Difference (\$)	Difference (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Printing & Binding	\$ 101		\$ 300	\$ 300	\$ 77	\$ (223)	-74.3%	\$ 300	\$ 300	\$ -	0.0%	
Advertising	321	136	300	300	300	(300)	0.0%	300	300	-	0.0%	
Postal Services	786	1,606	1,200	1,200	1,713	513	42.8%	1,200	1,200	-	0.0%	
Telecommunications	520	168				-	0.0%			FALSE	0.0%	
Copier Lease	1,650	1,956				-	0.0%			FALSE	0.0%	
Mileage - Allowances	306	490	300	300	71	(229)	-76.3%	300	300	-	0.0%	
Convention & Education			700	700		(700)	0.0%	1,000	1,000	-	0.0%	
Dues & Associations Membership	200	200	300	300	300	(300)	0.0%	300	300	-	0.0%	
Office Supplies	514	699	700	700	308	(392)	-56.0%	700	700	-	0.0%	
Furniture & Fixtures						-	0.0%			FALSE	0.0%	
<i>Subtotal</i>	<i>4,398</i>	<i>5,255</i>	<i>3,800</i>	<i>3,800</i>	<i>2,169</i>	<i>(1,631)</i>		<i>4,100</i>	<i>4,100</i>	<i>-</i>		<i>-</i>
Total Expenses	118,866	154,883	166,064	166,064	101,014	-49,439		183,158	182,968	-190		0

Expense Budget FY 25/26

Rental Assist Program Department 053100

Personnel	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Remaining (\$)	Remaining (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
			\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	FALSE	0.0%	\$ -
<i>Subtotal</i>	<i>0</i>	<i>0</i>	-	-	-	-	-	-	-	-	-	-
Operating	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Difference (\$)	Difference (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Rental Assist Program	\$ 3,438	\$ 3,542	\$ 3,648	\$ 3,648	\$ 3,648	\$ -	0.0%	\$ 3,757	\$ 3,757	\$ -	0.0%	\$ -
<i>Subtotal</i>	<i>3,438</i>	<i>3,542</i>	<i>3,648</i>	<i>3,648</i>	<i>3,648</i>	-	-	<i>3,757</i>	<i>3,757</i>	-	-	-
Total Expenses	3,438	3,542	3,648	3,648	3,648	0		3,757	3,757	0		0

Expense Budget FY 25/26

Rescue Services Department 032302

Personnel	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Remaining (\$)	Remaining (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Salary - EMT	\$ 51,264	\$ 54,454	\$ 56,550	\$ 56,550	\$ 32,987	\$ (23,563)	-41.7%	59,378	\$ 58,247	\$ (1,132)	-1.9%	\$ -
Salary - EMT	\$ 64,411	\$ 69,515	\$ 74,514	\$ 74,514	\$ 43,467	\$ (31,047)	-41.7%	78,240	\$ 76,749	\$ (1,491)	-1.9%	\$ -
Salary - EMT	\$ 42,894	\$ 29,827	\$ 48,023	\$ 48,023	\$ 54,394	\$ 6,371	13.3%	50,424	\$ 49,464	\$ (960)	-1.9%	\$ -
Salary - EMT	\$ 61,559	\$ 66,381	\$ 68,782	\$ 68,782	\$ 40,123	\$ (28,659)	-41.7%	72,221	\$ 70,845	\$ (1,376)	-1.9%	\$ -
Salary - EMT	\$ 48,996	\$ 56,284	\$ 59,461	\$ 59,461	\$ 36,618	\$ (22,843)	-38.4%	62,434	\$ 61,245	\$ (1,189)	-1.9%	\$ -
Salary - EMT	\$ 34,805	\$ 46,159	\$ 48,023	\$ 48,023		\$ (48,023)	0.0%	50,424	\$ 49,464	\$ (960)	-1.9%	\$ -
Salary - EMT	\$ 50,033	\$ 62,314	\$ 58,050	\$ 58,050	\$ 33,862	\$ (24,188)	-41.7%	60,953	\$ 59,792	\$ (1,162)	-1.9%	\$ -
Salary - EMT	\$ 54,540	\$ 55,042	\$ 66,651	\$ 66,651	\$ 38,880	\$ (27,771)	-41.7%	69,984	\$ 68,651	\$ (1,333)	-1.9%	\$ -
Salary - EMT	\$ 44,248	\$ 46,548	\$ 49,463	\$ 49,463	\$ 30,821	\$ (18,642)	-37.7%	51,936	\$ 50,947	\$ (989)	-1.9%	\$ -
Salary - EMT	\$ 43,672	\$ 49,631	\$ 51,281	\$ 51,281	\$ 30,818	\$ (20,463)	-39.9%	53,845	\$ 52,819	\$ (1,026)	-1.9%	\$ -
Salary - EMT	\$ 43,770	\$ 52,159	\$ 48,023	\$ 48,023	\$ 32,465	\$ (15,558)	-32.4%	50,424	\$ 49,464	\$ (960)	-1.9%	\$ -
Salary - EMT	\$ 45,651	\$ 52,655	\$ 54,405	\$ 54,405	\$ 32,695	\$ (21,710)	-39.9%	57,125	\$ 56,037	\$ (1,088)	-1.9%	\$ -
Salary - EMT	\$ 44,643	\$ 29,523	\$ 48,023	\$ 48,023		\$ (48,023)	0.0%	50,424	\$ 49,464	\$ (960)	-1.9%	\$ -
Salary - EMT	\$ 49,613	\$ 55,479	\$ 57,323	\$ 57,323	\$ 31,776	\$ (25,547)	-44.6%	60,189	\$ 59,043	\$ (1,146)	-1.9%	\$ -
Salary - EMT	\$ 46,358	\$ 64,057	\$ 55,654	\$ 55,654	\$ 17,099	\$ (38,555)	-69.3%	58,437	\$ 57,324	\$ (1,113)	-1.9%	\$ -
Salary - EMT	\$ 49,444	\$ 53,864	\$ 55,654	\$ 55,654	\$ 33,445	\$ (22,209)	-39.9%	58,437	\$ 57,324	\$ (1,113)	-1.9%	\$ -
Salary - EMT	\$ 41,996	\$ 44,674	\$ 48,023	\$ 48,023	\$ 29,616	\$ (18,407)	-38.3%	50,424	\$ 49,464	\$ (960)	-1.9%	\$ -
Salary/FY22 new position)	\$ 42,894	\$ 49,381	\$ 51,282	\$ 51,282	\$ 29,914	\$ (21,368)	-41.7%	53,846	\$ 52,820	\$ (1,026)	-1.9%	\$ -
Salary/FY22 new position)	\$ 42,894	\$ 47,559	\$ 51,292	\$ 51,292	\$ 29,920	\$ (21,372)	-41.7%	53,857	\$ 52,831	\$ (1,026)	-1.9%	\$ -
Salary/FY22 new position)	\$ 42,894	\$ 53,592	\$ 55,654	\$ 55,654	\$ 32,465	\$ (23,189)	-41.7%	58,437	\$ 57,324	\$ (1,113)	-1.9%	\$ -
Salary/FY22 new position)	\$ 42,893	\$ 19,236	\$ 48,023	\$ 48,023		\$ (48,023)	0.0%	50,424	\$ 49,464	\$ (960)	-1.9%	\$ -
Salary/FY22 new position)	\$ 31,699	\$ 45,462	\$ 55,654	\$ 55,654	\$ 20,109	\$ (35,545)	-63.9%	58,437	\$ 57,324	\$ (1,113)	-1.9%	\$ -
Salary/FY22 new position)	\$ 42,894	\$ 48,863	\$ 51,282	\$ 51,282	\$ 29,914	\$ (21,368)	-41.7%	53,846	\$ 52,820	\$ (1,026)	-1.9%	\$ -
Salary/FY25 New Position Shift BC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	88,000	\$ -	\$ (88,000)		\$ -
Salary/FY25 New Position Shift BC			\$ -	\$ -				88,000	\$ -	\$ (88,000)		\$ -
Salary/FY25 New Position Shift BC			\$ -	\$ -				88,000	\$ -	\$ (88,000)		\$ -
Salary-Deputy Chief	\$ 26,406	\$ (2,917)	\$ -	\$ -		\$ -	0.0%		\$ -	FALSE		\$ -
FLSA Shiftwork	\$ 165,335	\$ 203,919	\$ 175,000	\$ 175,000	\$ 136,882	\$ (38,118)	-21.8%	175,000	\$ 175,000	\$ -	0.0%	\$ -
Salary - ES Techs (Labor Pool)	\$ 45,712	\$ 65,416	\$ 150,000	\$ 150,000	\$ 83,960	\$ (66,040)	-44.0%	200,000	\$ 150,000	\$ (50,000)	-25.0%	\$ -
Salary Stipends			\$ 18,000	\$ 18,000				48,000	\$ 48,000	\$ -		\$ -
Overtime	\$ 57,775	\$ 72,255	\$ 60,000	\$ 60,000	\$ 44,844	\$ (15,156)	-25.3%	60,000	\$ 60,000	\$ -	0.0%	\$ -
FICA	\$ 101,450	\$ 101,450	\$ 127,303	\$ 127,303	\$ 69,473	\$ (57,830)	-45.4%	158,443	\$ 132,492	\$ (25,951)	-16.4%	\$ -
VRS	\$ 96,921	\$ 96,921	\$ 115,516	\$ 115,516	\$ 67,784	\$ (47,732)	-41.3%	154,844	\$ 136,257	\$ (18,587)	-12.0%	\$ -
Medical/Dental Insurance	\$ 263,896	\$ 263,896	\$ 192,120	\$ 192,120	\$ 103,784	\$ (88,336)	-46.0%	\$-	\$ 211,332	#VALUE!	#VALUE!	\$ -
HSA Contribution	\$ 53,585	\$ 53,585	\$ 70,000	\$ 70,000	\$ 32,254	\$ (37,746)	-53.9%	\$-	\$ 70,000	#VALUE!	#VALUE!	\$ -
Group Life Insurance	\$ 14,175	\$ 14,175	\$ 16,899	\$ 16,899	\$ 7,625	\$ (9,274)	-54.9%	21,281	\$ 15,327	\$ (5,954)	-28.0%	\$ -
Retiree Health Insurance Credit	\$ 2,539	\$ 2,662	\$ 3,027	\$ 3,027	\$ 1,550	\$ (1,477)	-48.8%	3,812	\$ 3,117	\$ (695)	-18.2%	\$ -
<i>Subtotal</i>	<i>1,891,859</i>	<i>2,024,021</i>	<i>2,188,954</i>	<i>2,188,954</i>	<i>1,209,544</i>	<i>(23,563)</i>		<i>2,409,526</i>	<i>2,300,448</i>	<i>(1,132)</i>		<i>-</i>
Operating	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Difference (\$)	Difference (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
NNPDC Billing Service	12,989	13,932	15,000	15,000	9,549	(5,451)	-36.3%	15,000	15,000	-	0.0%	
Staffing Software	14,912	900	9,500	9,500	12,415			18,000	18,000			
Annual Monitoring/Pharmacy Room					539			1,200	1,200			
Advertising						-	0.0%			FALSE	0.0%	
Background Checks			100	100				100	100			
Telecommunications	7,881	8,516	8,500	8,500	5,222	(3,278)	-38.6%	8,500	8,500	-	0.0%	
Oxygen Tank Leases	4,166	4,319	4,000	4,000	304			5,000	5,000			
Training	\$ 6,322	\$ 9,969	\$ 24,000	\$ 24,000	\$ 34,516	10,516	43.8%	24,000	\$ 15,000	\$ (9,000)	-37.5%	

Dues & Memberships		75	500	500		(500)	0.0%	1,000	1,000	-	0.0%	
Office Supplies	1,260	1,482	1,500	1,500	545	-	0.0%	1,500	1,500	-	0.0%	
Medical Supplies	20,215	28,563	25,000	25,000	20,226	-	0.0%	30,000	30,000	-	0.0%	
Vehicle Maintenance	34,243	36,953	25,000	25,000	30,877	5,877		25,000	25,000	-	0.0%	
Vehicle Fuel	48,004	46,309	42,000	42,000	19,026	(22,974)		48,000	48,000	-	0.0%	
Uniforms	14,562	6,881	14,000	14,000	2,096	(11,904)		14,000	10,000	(4,000)	-28.6%	
Equipment	42,636	20,999	25,000	25,000	15,205	-	0.0%	25,000	25,000	-	0.0%	
Grant Matching (Equipment)		26,207	20,000	20,000	1,510	(18,490)		20,000	20,000	-	0.0%	
Ambulance Fund (CIP/Grant Match)												
Regulated Medical Supply Expenses (CSR)			40,000	40,000	11,488	(28,512)	-71.3%	40,000	40,000	-	0.0%	
<i>Subtotal</i>	<i>207,190</i>	<i>205,105</i>	<i>254,100</i>	<i>254,100</i>	<i>163,518</i>	<i>(74,716)</i>		<i>276,300</i>	<i>263,300</i>	<i>-13,000.0</i>		<i>-</i>
Total Expenses	2,099,049	2,229,126	2,443,054	2,443,054	1,373,062	-98,279		2,685,826	2,563,748	-14,132		0

Expense Budget FY 25/26

Rescue Squads

Department 032300

Personnel	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Remaining (\$)	Remaining (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
			\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	FALSE	0.0%	\$ -
<i>Subtotal</i>	<i>0</i>	<i>0</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>		<i>-</i>	<i>-</i>	<i>-</i>		<i>-</i>
Operating	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Difference (\$)	Difference (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Four for Life Funds	56		8,000	8,000		(8,000)	0.0%	8,000	8,000	-	0.0%	
Upper K & Q Rescue Squad	\$ 22,000	\$ 32,000	\$ 32,000	\$ 32,000		\$ (32,000)	0.0%			FALSE	0.0%	
West Point Vol Fire & Rescue						-	0.0%			FALSE	0.0%	
Mattaponi Vol Rescue Squad						-	0.0%			FALSE	0.0%	
Chesterfield County Med Flight	500		700	700		(700)	0.0%			FALSE	0.0%	
Lower K & Q Shackelfords						-	0.0%			FALSE	0.0%	
<i>Subtotal</i>	<i>22556</i>	<i>32,000</i>	<i>40,700</i>	<i>40,700</i>	<i>-</i>	<i>-40,700.0</i>		<i>8,000</i>	<i>8,000</i>	<i>0.0</i>		<i>-</i>
Total Expenses	22,556	32,000	40,700	40,700	0	-40,700		8,000	8,000	0		0

Expense Budget FY 25/26

Risk Management Department 012550

Personnel	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Remaining (\$)	Remaining (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
			-	-	-	-	0.0%	-	-	FALSE	0.0%	-
<i>Subtotal</i>	<i>0</i>	<i>0</i>	-	-	-	-		-	-	-		-
Operating	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Difference (\$)	Difference (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Unemployment	\$ 2,740	\$ 1,176	\$ 4,000	\$ 4,000	\$ 351	\$ (3,649)	-91.2%	\$ 1,500	\$ 1,500	\$ -	0.0%	
Worker Compensation	54,661	59,525	65,000	65,000	55,294	(9,706)	-14.9%	60,000	60,000	-	0.0%	
Property Insurance	19,466	17,055	23,000	23,000	8,158	(14,842)	-64.5%	15,000	15,000	-	0.0%	
Property Insurance - Tavern	1,100	1,081	1,100	1,100		(1,100)	0.0%			FALSE	0.0%	
Vehicle Insurance	21,711	17,009	22,000	22,000	15,456	(6,544)	-29.7%	20,000	20,000	-	0.0%	
Public Official Liability	3,314	5,884	3,000	3,000	3,205	205	6.8%	3,300	3,300	-	0.0%	
General Liability	9,197	4,010	8,000	8,000	4,837	(3,163)	-39.5%	5,000	5,000	-	0.0%	
Fire & Rescue	66,829	72,288	75,000	75,000	85,107	10,107	13.5%	86,000	86,000	-	0.0%	
Line of Duty	27,640	23,695	28,000	28,000	30,610	2,610	9.3%	31,000	31,000	-	0.0%	
Insurance - K9 Unit										FALSE	0.0%	
<i>Subtotal</i>	<i>206,658</i>	<i>201,723</i>	<i>229,100</i>	<i>229,100</i>	<i>203,018</i>	<i>-26,082</i>		<i>221,800</i>	<i>221,800</i>	<i>0</i>		<i>0</i>
Total Expenses	206,658	201,723	229,100	229,100	203,018	-26,082		221,800	221,800	0		0

Expense Budget FY 25/26

Sheriff

Department 031200

Personnel	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Remaining (\$)	Remaining (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Sheriff	\$ 77,273	\$ 100,090	\$ 117,037	\$ 117,037	\$ 68,272	(48,765)	-41.7%	\$ 128,156	\$ 120,548	\$ (7,607)	-5.9%	
Chief Deputy	\$ 47,832	\$ 17,125	\$ 60,000	\$ 60,000	\$ 41,157	(18,843)	-31.4%	\$ 72,672	\$ 61,800	\$ (10,872)	-15.0%	
Deputy	\$ 59,131	\$ 58,877	\$ 66,950	\$ 66,950	\$ 31,243	(35,707)	-53.3%	\$ 57,680	\$ 68,959	\$ 11,279	19.6%	
Deputy	\$ 19,856	\$ 25,296	\$ 53,560	\$ 53,560	\$ 17,853	(35,707)	-66.7%	\$ 55,167	\$ 55,167	\$ -	0.0%	
Deputy	\$ 47,838	\$ 51,762	\$ 53,560	\$ 53,560	\$ 34,125	(19,435)	-36.3%	\$ 60,255	\$ 55,167	\$ (5,088)	-8.4%	
Deputy	\$ 63,204	\$ 66,922	\$ 69,497	\$ 69,497	\$ 40,540	(28,957)	-41.7%	\$ 71,582	\$ 71,582	\$ (0)	0.0%	
Deputy	\$ 43,464	\$ 52,240	\$ 53,560	\$ 53,560	\$ 33,891	(19,669)	-36.7%	\$ 57,227	\$ 55,167	\$ (2,060)	-3.6%	
Deputy	\$ 43,706		\$ 53,560	\$ 53,560	\$ 17,853	(35,707)	-66.7%	\$ 55,167	\$ 55,167	\$ (0)	0.0%	
Deputy	\$ 43,547	\$ 35,767	\$ 53,560	\$ 53,560	\$ 32,733	(20,827)	-38.9%	\$ 55,167	\$ 55,167	\$ -	0.0%	
Deputy	\$ 43,190	\$ 50,240	\$ 53,560	\$ 53,560	\$ 31,827	(21,733)	-40.6%	\$ 56,197	\$ 55,167	\$ (1,030)	-1.8%	
Deputy	\$ 51,646	\$ 60,667	\$ 63,860	\$ 63,860	\$ 37,252	(26,608)	-41.7%	\$ 65,776	\$ 65,776	\$ -	0.0%	
Deputy	\$ 51,800	\$ 4,833	\$ 57,680	\$ 57,680	\$ 4,307	(53,373)	-92.5%	\$ 64,890	\$ 59,410	\$ (5,480)	-8.4%	
Deputy - New Position FY23	\$ 43,371	\$ 53,560	\$ 53,560	\$ 53,560	\$ 52,637	(923)	-1.7%	\$ 57,227	\$ 55,167	\$ (2,060)	-3.6%	
Deputy - New Position FY23	\$ 43,728	\$ 52,771	\$ 52,771	\$ 52,771	\$ 32,660	(20,111)	-38.1%	\$ 58,257	\$ 54,354	\$ (3,903)	-6.7%	
Deputy		\$ 13,500			\$ 32,445			\$ 55,167	\$ -			
Deputy - FY25 New Position			\$ -	\$ -				\$ 55,167	\$ -	\$ (55,167)	0.0%	\$ -
Deputy - FY25 New Position			\$ -	\$ -				\$ 55,167	\$ -	\$ (55,167)	0.0%	\$ -
Deputy - FY25 New Position			\$ -	\$ -				\$ 55,167	\$ -	\$ (55,167)	0.0%	\$ -
Deputy - FY25 New Position			\$ -	\$ -				\$ 55,167	\$ -	\$ (55,167)	0.0%	\$ -
Deputy - Resiliency Officer			\$ -	\$ -				\$ 60,000	\$ -	\$ (60,000)	0.0%	\$ -
CHS Resource Officer	\$ 49,555	\$ 68,042	\$ -	\$ -	\$ 36,750	36,750	undefined	\$ 57,289	\$ 64,890	\$ 7,601	13.3%	\$ -
LMES Resource Officer	\$ 46,054	\$ 84,365	\$ -	\$ -	\$ 36,050	36,050	undefined	\$ 63,654	\$ 63,654	\$ -	0.0%	\$ -
KQES Resource Officer		\$ 13,500	\$ -	\$ -	\$ 32,445			\$ 57,289	\$ 57,289	\$ (0)	0.0%	\$ -
Salary - Office Manager	47,170	53,602	\$ 56,650	\$ 56,650	\$ 33,046	(23,604)	-41.7%	\$ 58,350	\$ 58,350	\$ -	0.0%	
Salary - Dispatchers (6)	223,897	291,455	272,177	272,177	\$ 151,040	(121,137)	-44.5%	363,400	\$ 293,113	(70,287)	-19.3%	
Salary - Dispatcher FY23 New Position		34,215	80,361	80,361	\$ 24,336			99,000	\$ 99,000			
Salary - Part-Time Dispatch (2)								16,000				
Overtime - Safe & Sober Grant	19,735	15,476	41,000	41,000	11,085	(29,915)	-73.0%	20,000	20,000	-	0.0%	-
Overtime - Inmate Transportation	8,042	3,854	13,000	13,000	3,350	(9,650)	-74.2%	10,000	10,000	-	0.0%	-
Overtime	53,130	45,994	55,000	55,000	25,085			60,000	55,000	(5,000)	-8.3%	-
Salary - Part-time	26,774	19,863	\$ 40,000	\$ 40,000	20,320	(19,680)	-49.2%	\$ 40,000	\$ 40,000	\$ -	0.0%	\$ -
Salary - Part-time ACO						-	0.0%			FALSE	0.0%	
FICA	87,443	96,833	108,699	108,699	66,942	(41,757)	-38.4%	160,362	126,217	(34,145)	-21.3%	-
VRS	93,105	107,370	116,506	116,506	88,427	(28,079)	-24.1%	204,579	159,961	(44,618)	-21.8%	-
Medical/Dental Insurance	273,501	210,631	288,918	288,918	136,055	(152,863)	-52.9%	-	318,015	318,015	undefined	-
HSA Contribution	49,266	49,925	75,000	75,000	33,303	(41,697)	-55.6%	-	75,000			-
Group Life Insurance	13,699	15,734	17,044	17,044	9,813	(7,231)	-42.4%	26,133	17,994	(8,139)	-31.1%	-
VACORP Disability Ins (Hybrids)	625	1,121	1,200	1,200	627	(573)	-47.8%	-	1,500	1,500	undefined	-
<i>Subtotal</i>	<i>1,671,582</i>	<i>1,755,630</i>	<i>2,028,270</i>	<i>2,028,270</i>	<i>1,217,469</i>	<i>(789,751)</i>		<i>2,487,308</i>	<i>2,348,578</i>	<i>(142,563)</i>		<i>-</i>
Operating	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Difference (\$)	Difference (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Payments for Medical Expenses		\$ 760	\$ 1,500	\$ 1,500	\$ 815	\$ (685)	-45.7%	\$ 1,500	\$ 1,500	\$ -	0.0%	

Operating	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Difference (\$)	Difference (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Investigation Funds - Drugs	\$ 745	\$ (6,000)	6,000	6,000	7,000	1,000	16.7%	10,000	10,000	-	0.0%	
Investigation Funds - General	\$ 1,185	\$ 130	1,000	1,000	185			1,500	1,500			
Hiring Process Services	\$ 1,044	\$ 1,191	5,000	5,000	1,745			5,000	5,000			
Repairs & Maintenance/Equipment	\$ 2,520	\$ 770	6,000	6,000	196	(5,804)	-96.7%	6,000	6,000	-	0.0%	
Maintenance Service Contracts	\$ 3,566	\$ 8,167	8,500	8,500	5,376	(3,124)	-36.8%	8,500	8,500	-	0.0%	
DaPro Equipment Maintenance						-	0.0%			FALSE	0.0%	
Advertising		\$ 390	2,000	2,000	400	(1,600)	-80.0%	2,000	2,000	-	0.0%	
Dues - Rapp Criminal Justice Acader	\$ 15,325	\$ 13,386	19,640	19,640	15,908	(3,732)	-19.0%	23,934	23,934	0	0.0%	
Dues - Regional Drug Task Force			1,500	1,500	1,500	-	0.0%	1,500	1,500			
Postal Services	\$ 415	\$ 1,243	2,000	2,000	388	(1,612)	-80.6%	2,000	2,000	-	0.0%	
Telecommunications	\$ 19,276	\$ 17,290	20,000	20,000	10,215	(9,785)	-48.9%	20,000	20,000	-	0.0%	
Telecommunications/VCIN		\$ -	2,000	2,000		(2,000)	0.0%	2,000	2,000	-	0.0%	
Copier Lease	\$ 9,470	\$ 8,802			-	-	0.0%	9,000		(9,000)	0.0%	
Convention & Education	\$ 2,930	\$ 5,922	5,000	5,000	4,735	(265)	-5.3%	6,000	6,000	-	0.0%	
Q & A and Training/Dispatch			1,000	1,000				1,000	1,000	-	0.0%	
Convention & Education (Grant)		\$ 230	1,500	1,500		(1,500)	0.0%	1,500	1,500	-	0.0%	
Meals & Lodging	\$ 3,895	\$ 5,581	5,000	5,000	1,451	(3,549)	-71.0%	6,000	6,000	-	0.0%	
Meals & Lodging (Grant)		\$ 60	2,000	2,000		(2,000)	0.0%	2,000	2,000	-	0.0%	
Extradition Expenses	\$ 18		3,000	3,000				3,000	3,000	-	0.0%	
Dues & Association Membership	\$ 1,656	\$ 2,708	3,500	3,500	2,914	(586)	-16.7%	3,500	3,500	-	0.0%	
TRIAD Program	\$ 309	\$ 444	500	500	1,895	1,395	279.0%	1,000	1,000	-	0.0%	
Office Supplies	\$ 6,429	\$ 3,261	4,000	4,000	2,159	(1,841)	-46.0%	5,000	5,000	-	0.0%	
Vehicle Maintenance & Repair	\$ 26,142	\$ 19,319	25,000	25,000	3,158	(21,842)	-87.4%	25,000	25,000	-	0.0%	
Vehicle & Equipment Fuel	\$ 78,509	\$ 79,687	90,000	90,000	44,645	(45,355)	-50.4%	90,000	90,000	-	0.0%	
Vehicle & Equipment Supplies	\$ 6,986	\$ 8,778	14,000	14,000	11,018	(2,982)	-21.3%	14,000	14,000	-	0.0%	
Police Supplies	\$ 18,761	\$ 33,474	15,000	15,000	1,864	(13,136)	-87.6%	20,000	20,000	-	0.0%	
Uniforms & Wearing Apparel	\$ 17,137	\$ 19,002	17,500	17,500	11,428	(6,072)	-34.7%	17,500	17,500	-	0.0%	
Furniture & Fixtures	\$ 6,383	\$ 26,335	2,000	2,000	2,175	175	8.8%	4,000	4,000	-	0.0%	
Equipment - Drug Investigation			2,000	2,000		(2,000)	0.0%	2,000	2,000	-	0.0%	
Equipment - Gen. Investigation	\$ 11,499	\$ 312	2,000	2,000	14	(1,986)	-99.3%	2,000	2,000	-	0.0%	
Highway Safety Equipment	\$ 11,907	\$ 2,500	2,500	2,500		(2,500)	0.0%	2,500	2,500	-	0.0%	
DCJS Grants	\$ 146,445	\$ 196,629	5,000	5,000	16,102			5,000	5,000	-	0.0%	
Accreditation	2,397	4,875	5,000	5,000	3,843	(1,157)	-23.1%	5,000	5,000	-	0.0%	
Firearms			2,000	2,000	2,331	331	16.6%	2,000	2,000	-	0.0%	
Camara systems BWC / INCAR								53,000	35,000	(18,000)	-34.0%	Includes 3 ICCs and each year the
Flock Cameras								10,000				Included in Cont
Fitness Equipment Subscription								1,500	1,500			
Promotional/Educational supplies								1,500	1,500			
Tuition Reimbursement /certification course								5,000	5,000			
Subtotal	394,949	455,246	282,640	282,640	153,460	(132,212)		381,934	344,934	(27,000)		-
Total Expenses	2,066,531	2,210,876	2,310,910	2,310,910	1,370,929	-921,963		2,869,241	2,693,512			0

Expense Budget FY 25/26

Soil & Water Conservation
District Department 082400

Personnel	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Remaining (\$)	Remaining (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
			\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	FALSE	0.0%	\$ -
<i>Subtotal</i>	<i>0</i>	<i>0</i>	-	-	-	-	-	-	-	-	-	-
Operating	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Difference (\$)	Difference (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Annual Contribution	\$ 9,674	\$ 9,674	\$ 9,674	\$ 9,674	\$ 9,674	\$ -	0.0%	\$ 10,000	\$ 10,000	\$ -	0.0%	
<i>Subtotal</i>	<i>9,674</i>	<i>9,674</i>	<i>9,674</i>	<i>9,674</i>	<i>9,674</i>	-	-	<i>10,000</i>	<i>10,000</i>	-	-	-
Total Expenses	9,674	9,674	9,674	9,674	9,674	0		10,000	10,000	0		0

Expense Budget FY 25/26

State & Local Hospitalization Department 053220

Personnel	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Remaining (\$)	Remaining (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
			\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	FALSE	0.0%	\$ -
<i>Subtotal</i>	<i>0</i>	<i>0</i>	-	-	-	-		-	-	<i>0</i>		-
Operating	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Difference (\$)	Difference (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Central VA Health Services	6,510	6,510	6,510	6,510		(6,510)	0.0%	6,510	6,510	-	0.0%	
<i>Subtotal</i>	<i>6,510</i>	<i>6,510</i>	<i>6,510</i>	<i>6,510</i>	-	<i>(6,510)</i>		<i>6,510</i>	<i>6,510</i>	<i>0</i>		-
Total Expenses	6,510	6,510	6,510	6,510	0	-6,510		6,510	6,510	0		0

Expense Budget FY 25/26

Tourism

Personnel	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Remaining (\$)	Remaining (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Salary - Director			\$ 35,195	\$ 35,195	\$ 20,530	\$ (14,665)	-41.7%	\$ 40,195	\$ 36,456	\$ (3,739)	-9.3%	\$ -
FICA			\$ 2,692	\$ 2,692	\$ 1,576			\$ 3,075	\$ 2,789			\$ -
VRS					\$ 2,189			\$ 4,216	\$ 3,824			
Grou Life Insurance					\$ 242			\$ 539	\$ 430			
Retiree Health Credit					\$ 14							
<i>Subtotal</i>	<i>0</i>	<i>0</i>	<i>37,887</i>	<i>37,887</i>	<i>24,551</i>	<i>\$ (14,665)</i>	<i>-41.7%</i>	<i>48,025</i>	<i>43,499</i>	<i>\$ (3,739)</i>	<i>-9.3%</i>	<i>-</i>
Operating	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Difference (\$)	Difference (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Tourism Website			\$ -	\$ -		\$ -	0.0%			FALSE	0.0%	\$ -
Convention & Education		399	2,000	2,000	952	(1,048)	-52.4%	2,000	2,000	-	0.0%	-
Website Maintenance			4,800	4,800				4,800	4,800			-
Publicity/Marketing			10,000	10,000	264			1,000	1,000			-
Love Signs			15,000	15,000								-
VTC Micro Business Marketing Grant					1,250							
Office Supplies			500	500	10			500	500			-
Events		-	5,000	5,000	-	(5,000)	0.0%	2,500	2,500	-	0.0%	-
<i>Subtotal</i>	<i>0</i>	<i>399</i>	<i>37,300</i>	<i>37,300</i>	<i>2,476</i>	<i>(6,048)</i>		<i>10,800</i>	<i>10,800</i>	<i>0</i>		<i>-</i>
Total Expenses	0	399	75,187	75,187	27,027	-20,713		58,825	54,299	-3,739		0

Expense Budget FY 25/26

Treasurer

Department 012410

Personnel	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Remaining (\$)	Remaining (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Salary - Treasurer	79,202	60,730	\$ 78,322	\$ 78,322	\$ 45,687	\$ (32,635)	-41.7%	\$ 81,000	\$ 80,672	\$ (328)	-0.4%	\$ -
Salary - Deputy	51,315	66,143	\$ 46,008	\$ 46,008	\$ 26,838	(19,170)	-41.7%	\$ 48,000	\$ 47,388	(612)	-1.3%	\$ -
Salary - Clerk	33,280	14,764	\$ 37,249	\$ 37,249	\$ 21,303	(15,946)	-42.8%	\$ 39,000	\$ 38,366	(634)	-1.6%	\$ -
Salary - Part-time			-	-	-	-	0.0%	6,000	-	(6,000)	0.0%	-
FICA	12,762	10,937	12,361	12,361	7,132	(5,229)	-42.3%	13,311	12,732	(579)	-4.4%	-
VRS	15,048	12,669	14,801	14,801	10,995	(3,806)	-25.7%	17,623	17,458	(165)	-0.9%	-
Medical/Dental Insurance	48,112	23,749	30,265	30,265	17,798	(12,467)	-41.2%	33,292	33,292	-	0.0%	-
HSA Contribution		2,156	6,000	6,000	3,500	(2,500)	-41.7%	6,000	6,000	-	-	-
Group Life Insurance	2,201	1,853	2,165	2,165	1,107	(1,058)	-48.9%	2,251	1,964	(287)	-12.8%	-
VACORP Disability Insurance	178	167	197	197	254	57	29.1%	539	203	(337)	-62.4%	-
<i>Subtotal</i>	<i>242,098</i>	<i>193,168</i>	<i>227,367</i>	<i>227,367</i>	<i>134,614</i>	<i>(92,753)</i>		<i>247,016</i>	<i>238,074</i>	<i>(8,942)</i>		<i>-</i>
Operating	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Difference (\$)	Difference (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Tax Billing Service	13,158	15,756	13,158	13,158	11,757	(1,401)	-10.6%	16,000	16,000	-	0.0%	
Maintenance Service Contracts	1,115	3,584	1,800	1,800	872	(928)	-51.6%	1,800	1,800	-	0.0%	
Printing & Binding			500	500		(500)	0.0%	500	500	-	0.0%	
Advertising			350	350	75	(275)	-78.6%	1,500	350	(1,150)	-76.7%	
Postal Services	2,646	4,654	4,780	4,780		(4,780)	0.0%	4,780	4,780	-	0.0%	
Telecommunications	4,016		4,016	4,016	1,300	(2,716)	-67.6%	4,016	1,300	(2,716)	-67.6%	
Surety Bonds	500	500	500	500	500	-	0.0%	500	500	-	0.0%	
Copier Lease	1,416	1,298	1,750	1,750		(1,750)	0.0%	1,750		(1,750)	0.0%	
Mileage - Allowances	186	137	2,000	2,000	621	(1,379)	-69.0%	2,000	2,000	-	0.0%	
Convention & Education	815	2,038	2,000	2,000	1,012	(988)	-49.4%	2,200	2,200	-	0.0%	
Dues & Association Memberships	815	1,345	1,000	1,000	945	(55)	-5.5%	2,000	2,200	200	10.0%	
Office Supplies	3,452	9,150	3,500	3,500	2,232	(1,268)	-36.2%	5,000	4,500	(500)	-10.0%	
Furniture & Fixtures		3,689				-	0.0%			FALSE	0.0%	
<i>Subtotal</i>	<i>28,119</i>	<i>42,151</i>	<i>35,354</i>	<i>35,354</i>	<i>19,314</i>	<i>(16,040)</i>		<i>42,046</i>	<i>36,130</i>	<i>(5,916)</i>		<i>-</i>
Total Expenses	270,217	235,319	262,721	262,721	153,928	-108,793		289,062	274,204	-14,858		0

Expense Budget FY 25/26

Victims Witness Services Department 021900

Personnel	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Remaining (\$)	Remaining (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Salary - Director			-	-	-	-	0.0%	70,000	67,007	\$ (2,993)	-4.3%	-
FICA								5,355	5,126	\$ (229)		
VRS								7,343	7,029	\$ (314)		
GLI								938	791	\$ (147)		
Medical Insurance								18,000	18,000	\$ -		
HSA Contribution								3,000	3,000	\$ -		
<i>Subtotal</i>	<i>0</i>	<i>0</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>		<i>104,636</i>	<i>100,952</i>	<i>(3,684)</i>		<i>-</i>
Operating	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Difference (\$)	Difference (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Payment to King William	\$ 6,776	\$ 12,097	\$ 18,039	\$ 18,039	\$ -	\$ (18,039)	0.0%	\$ -		#VALUE!	#VALUE!	\$ -
Case Management System								\$ 900	\$ 900			
Printing & Binding								\$ 700	\$ 700			
Telecommunications								\$ 150	\$ 150			
Mileage								\$ 500	\$ 500			
Convention & Education								\$ 2,153	\$ 2,153			
Dues & Memberships								\$ 350	\$ 350			
Office Supplies								\$ 800	\$ 800			
Computer Equipment								\$ 1,000	\$ 1,000			
Furniture & Fixtures								\$ 8,000	\$ 4,000			
<i>Subtotal</i>	<i>6,776</i>	<i>12,097</i>	<i>18,039</i>	<i>18,039</i>	<i>-</i>	<i>(18,039)</i>		<i>14,553</i>	<i>10,553</i>	<i>#VALUE!</i>		<i>-</i>
Total Expenses	6,776	12,097	18,039	18,039	0	-18,039		119,189	111,505	#VALUE!		0

Expense Budget FY 25/26

VPPSA

Department 042600

Personnel	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Remaining (\$)	Remaining (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
			\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	FALSE	0.0%	\$ -
<i>Subtotal</i>	<i>0</i>	<i>0</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Operating	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Difference (\$)	Difference (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Well Testing/Homes Near Landfill						-	0.0%			FALSE	0.0%	
DEQ Permits/Closed Landfills						-	0.0%			FALSE	0.0%	
Landfill Monitoring						-	0.0%			FALSE	0.0%	
Recycling Services						-	0.0%			FALSE	0.0%	
Administrative Services	14,015	14,166	14,229	14,229	10,672	(3,557)	-25.0%	14,640	14,640	-	0.0%	
Transfer System Operation	178,287	221,403	243,250	243,250	182,438	(60,812)	-25.0%	271,745	271,745	-	0.0%	
Convenience Center Operation	324,941	360,471	400,626	400,626	300,470	(100,156)	-25.0%	464,434	464,434	-	0.0%	
MP Household Chemical Collection	1,600	1,600	1,600	1,600	1,200	(400)	-25.0%	5,780	5,780	-	0.0%	
Vehicle Maintenance Facility	48,396	48,396	48,397	48,397	36,297	(12,100)	-25.0%			FALSE	0.0%	
<i>Subtotal</i>	<i>567,239</i>	<i>646,036</i>	<i>708,102</i>	<i>708,102</i>	<i>531,077</i>	<i>-</i>	<i>-</i>	<i>756,599</i>	<i>756,599</i>	<i>-</i>	<i>-</i>	<i>-</i>
Total Expenses	567,239	646,036	708,102	708,102	531,077	0		756,599	756,599	0		0

Expense Budget FY 25/26

Zoning/Community Developr Department 081402

Personnel	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Remaining (\$)	Remaining (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Salary - Director of Comm. Develop.	67,544	71,749	\$ 74,510	\$ 74,510	\$ 43,464	(31,046)	-41.7%	\$ 81,000	\$ 84,201	3,201	4.0%	\$ -
GIS Supplement								\$ 11,000				
Zoning Officer/Planner			\$ -	\$ -				\$ 55,000	\$ -			\$ -
Salary - E & S Officer	44,100	46,845	\$ 48,648	\$ 48,648	\$ 28,378	(20,270)	-41.7%	\$ 48,648	\$ 50,107	1,459	3.0%	\$ -
Office Manager/Permit Tech Stipend								\$ -				
FICA	8,552	9,085	9,422	9,422	5,504	(3,918)	-41.6%	14,967	10,275	(4,692)	-31.4%	-
VRS	10,227	10,863	11,281	11,281	8,530	(2,751)	-24.4%	20,535	12,303	(8,232)	-40.1%	-
Medical/Dental Insurance	27,359	20,165	30,583	30,583	12,919	(17,664)	-57.8%	-	33,641	33,641	undefined	-
HSA Contribution	3,000	3,000	6,000	6,000	1,750	(4,250)	-70.8%	-	3,000			-
Group Life Insurance	1,496	1,589	1,650	1,650	848	(802)	-48.6%	2,622	1,585			-
VACORP Hybrid Disability Ins.	233	247	257	257	150	(107)	-41.6%	257	265			-
Retiree Health Insurance Credit	268	285	296	296	172	(124)	-41.8%	470	120	(349)	-74.4%	-
<i>Subtotal</i>	<i>162,779</i>	<i>163,828</i>	<i>182,647</i>	<i>182,647</i>	<i>101,715</i>	<i>(80,932)</i>	<i>-44.3%</i>	<i>234,498</i>	<i>195,497</i>	<i>25,028</i>		<i>-</i>
Operating	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY25 to Date	Difference (\$)	Difference (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
AMT Solar Farm Review	\$ 6,000	\$ 9,263	\$ 6,000	\$ 6,000	\$ 22,839	\$ 16,839	280.7%	\$ 60,000	\$ 60,000	\$ -	0.0%	
GIS Data Online	\$ 6,000	\$ 4,000	\$ 6,000	\$ 6,000		\$ (6,000)	0.0%	\$ 6,000	\$ 6,500	\$ 500	8.3%	
Maintenance Service Contracts	208	208	1,000	1,000	117	(883)	-88.3%	1,000	1,000	-	0.0%	
Postal Services	500	500	800	800	700	(100)	-12.5%	800	800	-	0.0%	
Telecommunications	953	590	600	600	345	(255)	-42.5%	600	600	-	0.0%	
Lease of Equipment - Copier	1,740	1,698	2,850	2,850	-	(2,850)	0.0%	2,850		(2,850)	0.0%	
Mileage						-	0.0%			FALSE	0.0%	
Convention & Education	1,180	922	1,300	1,300	816	(484)	-37.2%	1,300	1,300	-	0.0%	
GIS Training			500	500		(500)	0.0%	500	500	-	0.0%	
Meals & Lodging Reimbursement	868		600	600	598	(2)	-0.3%	600	600	-	0.0%	
Dues & Association Memberships		280	800	800		(800)	0.0%	800	800	-	0.0%	
Office Supplies	726	737	700	700	163	(537)	-76.7%	700	700	-	0.0%	
Vehicle Equipment Fuel	1,029	690	1,600	1,600	450	(1,150)	-71.9%	1,600	1,600	-	0.0%	
Books & Subscriptions			200	200		(200)	0.0%	200	200	-	0.0%	
Furniture & Fixtures			300	300		(300)	0.0%	600	600	-	0.0%	
<i>Subtotal</i>	<i>19,204</i>	<i>18,888</i>	<i>23,250</i>	<i>23,250</i>	<i>26,028</i>	<i>2,778</i>		<i>77,550</i>	<i>75,200</i>	<i>(2,350)</i>		<i>-</i>
Total Expenses	181,983	182,716	205,897	205,897	127,743	-78,154		312,048	270,697	22,678		0

County Capital Projects Fund

Revenue	Revenue FY2023	Revenue FY2024	Adopted Budget FY2025	Appropriated Budget FY2025	Actual FY25 to Date	Difference (\$)	Difference (%)	Requests	County Admin Recommends	Adopted Budget FY26
Use of Fund Balance	0		\$ 8,184,272	\$ 8,184,272		(8,184,272)	0.00%	\$ 5,495,000	\$ 5,495,000	
VATI - Fiber to the Home										
Telework Center Grants	0	0	\$ 1,864,000	\$ 1,864,000	-	(1,864,000)	0.00%		\$ -	
Total	0	0	10,048,272	10,048,272	0	-10,048,272		5,495,000	5,495,000	0

Personnel	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY245to Date	Difference (\$)	Difference (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
<i>Subtotal</i>	<i>0</i>	<i>0</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>0.0%</i>	<i>\$ -</i>	<i>\$ -</i>	<i>FALSE</i>	<i>0.0%</i>	<i>\$ -</i>
Annual Capital Expenses	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY245to Date	Difference (\$)	Difference (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Generator Replacement/Radio Sites			120,000	120,000		(120,000)	0.0%					
Generator Replacement/Station 8			35,000	35,000		(35,000)		110,000	110,000			
Purchase of Police Cars			220,000	220,000		(220,000)		350,000	280,000			
Purchase of County Vehicle			30,000	30,000		(30,000)		30,000	30,000			
Purchase of Maintenance Vehicle			-	-		-						
Purchase of Vehicle-EMS			60,000	60,000		(60,000)						
Lower Fire/Pumper Truck						-						
Purchase of Ambulance			455,000	455,000		(455,000)	0.0%			FALSE	0.0%	
Facilities Capital Maintenance and Repairs			120,000	120,000		(120,000)		120,000	120,000			
HVAC Replacement/Admin Bldg			50,000	50,000		(50,000)						
Boiler Replacement/Admin Building			90,000	90,000		(90,000)						
Paint/Flooring Admin Building			140,000	140,000		(140,000)						
<i>Subtotal:</i>	<i>0</i>	<i>0</i>	<i>1,320,000</i>	<i>1,320,000</i>	<i>-</i>	<i>(1,320,000)</i>		<i>610,000</i>	<i>540,000</i>			<i>-</i>
Long Term Capital Expenses	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Budget FY25 Amended	Actual FY245to Date	Difference (\$)	Difference (%)	Department Request FY26	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
Emergency Services Facility			3,500,000	3,500,000		(3,500,000)	0.0%	1,500,000	2,000,000	500,000	33.3%	
Carlton's Corner Site Work			2,000,000	2,000,000				500,000	500,000			
DSS/VDH Facility			-	-								
Maintenance Facility												
Storage Shed/Sheriff's Office						-						
KQ Telework Center			2,000,000	2,000,000		(2,000,000)	0.0%			FALSE	0.0%	
Fiber to the Home Project						-						
Payment for Previously Ordered Equipment						-		455,000	455,000	-		
School Campus Construction						-		2,000,000	2,000,000			
Debt Service			1,228,272	1,228,272								
<i>Subtotal</i>	<i>0</i>	<i>0</i>	<i>8,728,272</i>	<i>8,728,272</i>	<i>0</i>	<i>-5,500,000</i>		<i>4,455,000</i>	<i>4,955,000</i>	<i>500,000</i>		<i>0</i>
Total Expenses	0	0	10,048,272	10,048,272	0	-6,820,000		5,065,000	5,495,000	500,000		0

Social Services Fund

	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues	Adopted	Adopted	Adopted	Proposed	Adopted
Local Sources	\$508,330		\$483,952	\$459,863	
Cost Allocation Funds to Locality				\$130,000	
State and Federal	\$1,428,192		\$1,462,013	\$1,587,912	
Total Revenues:	\$1,936,522	\$0	\$1,945,965	\$2,177,775	\$0

	FY2023	FY2024	FY2025	FY2026	FY2026
Expenditures	Adopted	Adopted	Adopted	Proposed	Adopted
Local Match	\$508,330		\$483,952	\$589,863	
State/Federal Expenditures	\$1,428,192		\$1,462,013	\$1,587,912	
Total Expenditures:	\$1,936,522	\$0	\$1,945,965	\$2,177,775	\$0

CSA Fund

	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues	Adopted	Adopted	Adopted	Proposed	Adopted
Local Sources	\$240,000		\$320,000	\$320,000	
State Sources	\$510,000		\$680,000	\$680,000	
Total Revenues:	\$750,000	\$0	\$1,000,000	\$1,000,000	\$0
Expenditures	FY2023	FY2024	FY2025	FY2026	FY2026
	Adopted	Adopted	Adopted	Proposed	Adopted
Local Match	\$240,000		\$320,000	\$320,000	
State Sources	\$510,000		\$680,000	\$680,000	
Total Expenditures:	\$750,000	\$0	\$1,000,000	\$1,000,000	\$0

CSA Admin Fund

	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues	Adopted	Adopted	Adopted	Proposed	Adopted
Local Sources	\$5,149		\$6,147	\$6,147	
State Sources	\$11,229		\$13,405	\$13,405	
Total Revenues:	\$16,378	\$0	\$19,552	\$19,552	\$0
Expenditures	FY2023	FY2024	FY2025	FY2026	FY2026
	Adopted	Adopted	Adopted	Proposed	Adopted
Local Match	\$5,149		\$6,147	\$6,147	
State Sources	\$11,229		\$13,405	\$13,405	
Total Expenditures:	\$16,378	\$0	\$19,552	\$19,552	\$0

School Fund

Revenues	FY2023 Adopted	FY2024 Adopted	FY2025 Adopted	FY2026 Proposed	FY2026 Proposed Changes	FY2026 Adopted
Local Sources	\$4,297,176		\$4,367,176	\$4,367,176		
State Sources	\$6,656,227		\$7,905,529	\$6,878,513		
Federal Sources	\$950,514		\$768,555	\$731,807		
Other	\$9,700		\$32,500	\$32,500		
Total Revenues:	\$11,913,617	\$0	\$13,073,760	\$12,009,996	\$0	\$0

Expenditures	FY2023 Adopted	FY2024 Adopted	FY2025 Adopted	FY2026 Proposed	FY2026 Proposed Changes	FY2026 Adopted
School Expenditures						
Instruction	8,144,481		9,304,086	8,119,207		
Administration/Attendance/Health	806,138		982,064	1,023,842		
Transportation	1,122,273		1,096,864	1,053,080		
Operation & Maintenance	1,150,079		1,158,450	1,211,616		
Debt Service/Capital Lease						
School Nutrition	29,500					
Facilities	0					
Technology	661,146		532,296	602,251		
Total Expenditures:	\$11,913,617	\$0	\$13,073,760	\$12,009,996	\$0	\$0

School Food Services Fund

Revenues	FY2023 Adopted	FY2024 Adopted	FY2025 Adopted	FY2026 Proposed	FY2026 Proposed Changes	FY2026 Adopted
Federal	\$271,230		\$485,000	\$521,000		
State	\$3,133		\$3,116	\$9,315		
Fund Transfer	\$0					
Local Sales	\$85,000		\$65,325	\$65,325		
Total Revenues:	\$359,363	\$0	\$553,441	\$595,640	\$0	\$0

Expenditures	FY2023 Adopted	FY2024 Adopted	FY2025 Adopted	FY2026 Proposed	FY2026 Proposed Changes	FY2026 Adopted
Food Services	\$377,632	\$0	\$553,441	\$595,640		\$0
Total Expenditures:	\$377,632	\$0	\$553,441	\$595,640	\$0	\$0

School Capital Projects Fund

Revenues	FY2023 Adopted	FY2024 Adopted	FY2025 Adopted	FY2026 Proposed	FY2026 Proposed Changes	FY2026 Adopted
Transfer from General Fund	\$1,100,000	\$0	\$150,000	\$165,000		\$0
Use of Fund Balance			\$0			
State School Construction Grant				\$2,000,000		
Total Revenues:	\$1,100,000	\$0	\$150,000	\$2,165,000	\$0	\$0

Expenditures	FY2023 Adopted	FY2024 Adopted	FY2025 Adopted	FY2026 Proposed	FY2026 Proposed Changes	FY2026 Adopted
School Bus	\$100,000		\$150,000	\$165,000		
KQES Debt Service	\$1,000,000		\$0			
Radios						
CTE Program						
School Construction				\$2,000,000		
Total Expenditures:	\$1,100,000	\$0	\$150,000	\$2,165,000	\$0	\$0

Court Security Fund - Fund 210

Revenues:

Revenue	Revenue FY2023	Revenue FY2024	Adopted Budget FY2025	Appropriated Budget FY2025	Actual FY25 to Date	Difference (\$)	Difference (%)	Requests	County Admin Recommends	Adopted Budget FY26	
Use of Fund Balance			\$ 5,049	\$ 5,049	-	(5,049)	0.00%	\$ 13,355	\$ 13,355		To Balance Budget
016010-0244 Court Security Fees	73,242	0	\$ 70,000	\$ 70,000	-	(70,000)	0.00%	\$ 75,000	\$ 75,000		based on current year
Total	73,242	0	75,049	75,049	0	-75,049		88,355	88,355	0	

Expenditures:

Personnel	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Adopted Budget FY25 Amended	Actual FY25 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
031200-1112 Court Security	45,962		66,000	66,000		(66,000)	0.0%	70,000	70,000			
031200-2100 FICA	3,794		5,049	5,049		(5,049)	0.0%	5,355	5,355			
<i>Subtotal</i>	<i>49,756</i>	<i>0</i>	<i>71,049</i>	<i>71,049</i>	<i>-</i>	<i>(71,049)</i>		<i>75,355</i>	<i>75,355</i>	<i>-</i>		<i>-</i>
Operating	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Adopted Budget FY25 Amended	Actual FY25 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
031200-6011 Uniforms Court Security	\$ -	\$ -	3,000	3,000	\$ -	(3,000)	0.0%	3,000	3,000			
031200-8207 Court Security Equipment	\$ -		1,000	1,000		(1,000)	0.0%	10,000	10,000			
<i>Subtotal</i>	<i>0</i>	<i>0</i>	<i>4,000</i>	<i>4,000</i>	<i>-</i>	<i>-4,000</i>		<i>13,000</i>	<i>13,000</i>	<i>0</i>	<i>0</i>	<i>0</i>
Total	49,756	0	75,049	75,049	0	-75,049		88,355	88,355	0		0

Landfill Contingency Fund

	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues	Adopted	Adopted	Adopted	Proposed	Adopted
Income from Republic Services Annual Payment	\$150,000		\$165,000	\$165,000	
Total Revenues:	\$150,000	\$0	\$165,000	\$165,000	\$0

	FY2023	FY2024	FY2025	FY2026	FY2026
Expenditures	Adopted	Adopted	Adopted	Proposed	Adopted
Professional Services	\$150,000		\$165,000	\$165,000	
Total Expenditures:	\$150,000	\$0	\$165,000	\$165,000	\$0

E-Summons Fund - Fund 221

Revenues:

Revenue	Revenue FY2023	Revenue FY2024	Adopted Budget FY2025	Appropriated Budget FY2025	Actual FY2025 to Date	Difference (\$)	Difference (%)	Requests	County Admin Recommends	Adopted Budget FY26	
Use of Fund Balance	0	0	\$ 25,000	\$ 25,000	-	(25,000)	0.00%	\$ 25,000	\$ 25,000		To Balance Budget
Court Fees	13,886	0	\$ 15,000	\$ 15,000	-	(15,000)	0.00%	\$ 15,000	\$ 15,000		based on current year collections
Total	13,886	0	40,000	40,000	0	-40,000		40,000	40,000	0	

Expenditures:

Personnel	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Adopted Budget FY25 Amended	Actual FY25 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
						-	0.0%					
						-	0.0%					
<i>Subtotal</i>	<i>0</i>	<i>0</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>		<i>-</i>	<i>-</i>	<i>-</i>		<i>-</i>
Operating	Expenditures FY23	Expenditures FY24	Adopted Budget FY25	Adopted Budget FY25 Amended	Actual FY25 to Date	Difference (\$)	Difference (%)	Department Request FY25	County Admin Recommends	Difference (\$)	Difference (%)	Adopted Budget FY26
E-Summons Expenses	\$ 14,383	\$ -	40,000	40,000	\$ -	(40,000)	0.0%	40,000	40,000			-
					\$ -	-	0.0%					
<i>Subtotal</i>	<i>14,383</i>	<i>0</i>	<i>40,000</i>	<i>40,000</i>	<i>-</i>	<i>-40,000</i>		<i>40,000</i>	<i>40,000</i>	<i>0</i>	<i>0</i>	<i>-</i>
Total	14,383	0	40,000	40,000	0	-40,000		40,000	40,000	0		0