

COUNTY OF CUMBERLAND, VIRGINIA

FY '26 - As Adopted
JULY 1, 2025 through JUNE 30, 2026

	General Fund	Asset Forfeiture Fund	Social Services Fund	School Fund	Governor's School Fund	Capital Projects Fund	Debt Service Fund	Child Services Act Fund	Utility Fund	Economic Development Fund	Special Welfare Fund	Total
Revenues												
General Property Taxes	12,584,721											12,584,721
Other Local Taxes	1,585,136											1,585,136
Permits, Fees, and Licenses	161,725											161,725
Fines and Forfeitures	95,000											95,000
Use of Money and Property Charges for Services	467,900									46,335		514,235
Miscellaneous/Recoveries	446,110							440,287				886,397
	3,702,705		-	322,132	585,000	-		1,500			28,000	4,639,337
State Revenue	1,862,487	30,000	891,799	14,555,592	906,734			455,600		-		18,702,212
Federal Revenue	169,016	-	1,165,666	2,395,260								3,729,942
Total Revenues	\$ 21,074,800	\$ 30,000	\$ 2,057,465	\$ 17,272,984	\$ 1,491,734	\$ -	\$ -	\$ 455,600	\$ 441,787	\$ 46,335	\$ 28,000	\$ 42,898,705
Expenditures												
Operations	11,348,320	30,000	2,610,198	22,994,525	1,491,734	-	2,935,136	675,671	617,966	167,155	28,000	42,898,704
Debt Service												-
Capital												-
Transfers	9,726,480		(552,733)	(5,721,541)			(2,935,136)	(220,071)	(176,179)	(120,820)		0
Total Expenditures	\$ 21,074,800	\$ 30,000	\$ 2,057,465	\$ 17,272,984	\$ 1,491,734	\$ -	\$ -	\$ 455,600	\$ 441,787	\$ 46,335	\$ 28,000	\$ 42,898,705

Fund 100 ** GENERAL FUND REVENUES **

FY 2024 Revenue	FY 2025 Adopted	FY 2026 Departmental Request	FY 2026 County Administrators Recommendation	FY 2026 Adopted
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001100 * General Property Taxes *

001101 Real Estate Taxes

001101-0060 Real Estate Taxes - 2025		7,412,003	7,536,212	7,536,212
001101-0061 Real Estate Taxes - 2024	7,140,512			
001101-0062 Real Estate Taxes - 2023	7,216,936			
001101-0063 Real Estate Taxes - 2022				
Total Real Estate Taxes	\$ 7,216,936	\$ 7,140,512	\$ 7,412,003	7,536,212

001102 Real/Personal Public Service

001102-0001 Public Service Corp. Taxes PP/RE	761,173	796,000	833,000	835,000	835,000
Total Real/Personal Public Service	\$ 761,173	\$ 796,000	\$ 833,000	835,000	835,000

001103 Personal Property Taxes

001103-0070 Personal Property Taxes - 2025		2,898,000	3,647,509	3,647,509
001103-0071 Personal Property Taxes - 2024	2,898,450			
001103-0072 Personal Property Taxes - 2023	3,161,185			
001103-0073 Personal Property Taxes - 2022				
Total Personal Property Taxes	\$ 3,161,185	\$ 2,898,450	\$ 2,898,000	3,647,509

001103-0150 Mobile Homes Taxes

001103-0190 Mobile Home Taxes - 2025		30,000	35,000	35,000
001103-0191 Mobile Home Taxes - 2024	30,000			
001103-0192 Mobile Home Taxes - 2023	32,202			
001103-0193 Mobile Home Taxes - 2022				
Total Mobile Home Taxes	\$ 32,202	\$ 30,000	\$ 30,000	35,000

001103-0250 Airplane Taxes

001103-0290 Airplane Taxes - 2025		5,000	6,000	6,000
001103-0291 Airplane Taxes - 2024	5,000			
001103-0292 Airplane Taxes - 2023	5,887			

	FY 2024 Revenue	FY 2025 Adopted	FY 2026 Departmental Request	FY 2026 County Administrators Recommendation	FY 2026 Adopted
001103-0293 Airplane Taxes - 2022					
Total Airplane Taxes	\$ 5,887	\$ 5,000	\$ 5,000	6,000	6,000
001104 * Machinery & Tools *					
001104-0070 Machinery & Tools - 2025			160,000	191,000	191,000
001104-0071 Machinery & Tools - 2024		160,000			
001104-0072 Machinery & Tools - 2023	204,621				
001104-0073 Machinery & Tools - 2022					
Total Machinery & Tools	\$ 204,621	\$ 160,000	\$ 160,000	191,000	191,000
001106 Penalties & Interest					
001106-0001 Tax Penalties	162,605	140,000	150,000	160,000	160,000
001106-0002 Tax Interest	140,426	150,000	150,000	150,000	150,000
001106-0003 Processing Fees	25,711	23,000	23,000	24,000	24,000
Total Penalties & Interest	\$ 328,742	\$ 313,000	\$ 323,000	334,000	334,000
001201 Local Sales & Use Taxes					
001201-0001 Local Sales Tax	832,688	815,000	820,000	832,000	832,000
001201-0002 Communications Tax					
001201-0003 Sales Tax - Mopeds/ATV	684				
Total Local Sales & Use Taxes	\$ 833,372	\$ 815,000	\$ 820,000	832,000	832,000
001202 Consumer Utility Taxes					
001202-0001 Consumer Utility Tax - Electric	192,700	181,000	190,000	192,700	192,700
Total Consumer Utility Tax	\$ 192,700	\$ 181,000	\$ 190,000	192,700	192,700
001203 Business License Taxes					
001203-0001 Business Licenses	124,825	85,000	100,000	124,000	124,000
001203-0002 Penalty on Business License					
001203-0003 Interest on Business License	594				
001203-0007 Utility Business Tax	30,455	30,000	30,000	31,000	31,000
Total Business License Taxes	\$ 155,874	\$ 115,000	\$ 130,000	155,000	155,000
001204 Franchise License Taxes					
001204-0003 Bank Franchise Tax	21,623	18,000	-	21,000	21,000

	FY 2024 Revenue	FY 2025 Adopted	FY 2026 Departmental Request	FY 2026 County Administrators Recommendation	FY 2026 Adopted
Total Franchise License Taxes	\$ 21,623	\$ 18,000	-	21,000	21,000
001205 Motor Vehicle License Tax					
001205-2025 Motor Vehicle License Tax	241,602	240,000	240,000	255,186	255,186
Total Motor Vehicle License Tax	\$ 241,602	\$ 240,000	\$ 240,000	255,186	255,186
001207 Taxes On Recordation & Wills					
001207-0001 Recordation Tax	101,104	90,000	95,000	97,000	97,000
001207-0002 County Probate Tax	3,067	1,500	1,500	2,500	2,500
001207-0003 Tax on Deeds	32,165	28,000	28,000	29,750	29,750
Total Taxes on Recordation & Wills	\$ 136,336	\$ 119,500	\$ 124,500	129,250	129,250
001301 Animal Licenses					
001301-2026 Dog Licenses - 2026	3,225	3,500	3,200	3,500	3,500
Total Animal Licenses	\$ 3,225	\$ 3,500	\$ 3,200	3,500	3,500
001303 Permits & Other Licenses					
001303-0004 Land Use Application Fees	4,560	6,200	3,000	4,500	4,500
001303-0005 Transfer Fees	556	500	500	500	500
001303-0006 GIS Data					
001303-0007 Zoning Permits and Applications	2,300	2,500	2,500	2,500	2,500
001303-0008 Building Permits	101,102	110,000	125,000	130,000	130,000
001303-0009 Re-Inspection Fees-Bldg. Inspections	50	100	100	100	100
001303-0010 Mileage Reimbursement - Bldg. Inspections					
001303-0011 Plat Approval Fees					
001303-0024 Erosion & Sediment Cont. Permit	21,850	6,000	8,000	12,000	12,000
001303-0031 Festival Permit					
001303-0035 Bldg. Code Investigative Fees					
001303-0036 Bldg Dept. - Other Revenue	25			25	25
001303-0040 Zoning Variance/Appeals	300			400	400
001303-0041 Conditional Use Permit	1,050	1,500	1,500	1,500	1,500
001303-0042 Rezoning Application		700	700	700	700
001303-0043 New Address Fee	1,687	1,200	1,200	1,500	1,500
001303-0044 Admin Fee - Building Inspections	1,313	1,200	1,200	1,500	1,500
001303-0045 E&S Plan Review	3,900				

	FY 2024 Revenue	FY 2025 Adopted	FY 2026 Departmental Request	FY 2026 County Administrators Recommendation	FY 2026 Adopted
001303-0046 E&S Inspections	8,100	2,000	2,000	3,000	3,000
001303-0047 Solar Revenue Share	300,000	1,363,400	-		
Total Permits & Other Licenses	\$ 446,793	\$ 1,495,300	\$ 145,700	158,225	158,225
001401 Court Fines & Forfeitures					
001401-0001 Court Fines & Forfeitures	95,843	95,000	95,000	95,000	95,000
Total Court Fines & Forfeitures	\$ 95,843	\$ 95,000	\$ 95,000	95,000	95,000
001501 Revenue From Use Of Money					
001501-0001 Interest on Investments	519,480	330,000	330,000	455,000	455,000
Total Revenue From Use of Money	\$ 519,480	\$ 330,000	\$ 330,000	455,000	455,000
001502 Revenue From Use Of Property					
001502-0001 Rental of General Properties	2,351	2,100	2,100	2,400	2,400
001502-0005 Sale of Sheriff Vehicles					
001502-0006 Sale of Surplus		7,000		10,000	10,000
001502-0007 Recycling of Salvage & Surplus	637				
001502-0009 Rent - Old DSS Building					
001502-0010 Rent - Land for Billboard	1,000		500	500	500
Total Revenue From Use of Property	\$ 3,988	\$ 9,100	\$ 2,600	12,900	12,900
001601 Court Costs					
001601-0003 Sheriff's Fees	360	360	360	360	360
001601-0004 Law Library Fees	1,829	1,400	1,400	1,500	1,500
001601-0005 DNA Analysis Fees	141	100	100	100	100
001601-0007 Courthouse Maintenance Fees	4,900	3,500	3,500	3,700	3,700
001601-0008 Jail Admission Fees	896	800	800	850	850
001601-0009 Courthouse Security Fund	44,507	31,000	38,000	38,000	38,000
001601-0010 Non-Consecutive Jail Time					
001601-0011 Blood Test/DNA Fee					
001601-0012 DOC Reproduction Costs	5,126	3,000	3,400	3,500	3,500
001601-0014 Court Appointed Attorney	287	200	200	200	200
001601-0015 Interest - Court Clerks	1,672	1,000	1,400	1,400	1,400
001601-0017 Total Court Costs	\$ 59,718	\$ 41,360	\$ 49,160	49,610	49,610

	FY 2024 Revenue	FY 2025 Adopted	FY 2026 Departmental Request	FY 2026 County Administrators Recommendation	FY 2026 Adopted
001602 Commonwealth's Attorney Fees					
001602-0001 Commonwealth Attorney's Fees	1,177	800	1,000	1,200	1,200
Total Commonwealth's Attorney Fees	\$ 1,177	\$ 800	\$ 1,000	1,200	1,200
001603 Charges for Law Enforcement					
001603-0003 Security Service Reimbursement	13,413	7,500	-		
Total Charges for Law Enforcement	\$ 13,413	\$ 7,500	-	-	-
001604 Charges for Fire & Rescue Services					
001604-0002 Ambulance and Rescue Service	298,405	300,000	310,000	350,000	350,000
Total Charges for Fire & Rescue Services	\$ 298,405	\$ 300,000	310,000	350,000	350,000
001606 Charges For Other Protection					
001606-0001 Animal Protection Fees	940			1,000	1,000
001606-0002 Misc. Revenue	450				
Total Charges for Other Protection	\$ 1,390	\$ -	-	1,000	1,000
001608 Charges for Sanitation & Removal					
001608-0002 Sanitation & Waste Removal Fees	1,837	1,000	1,500	2,000	2,000
001608-0007 Host Agreement Fees					
Total Charges for Sanitation & Removal	\$ 1,837	\$ 1,000	1,500	2,000	2,000
001612 Rec. Dept. - Adult League					
001612-0010 Men's League - Softball	1,533		1,000	1,000	1,000
001612-0011 Men's League Basketball					
001612-0020 Gate Receipts - Men's Softball					
001612-0021 Gate Receipts - Men's Basketball					
Total Adult League Fees	\$ 1,533	\$ -	1,000	1,000	1,000
001613 Charges For Parks & Recreation					
001613-0001 Recreation Dept.- Misc. Revenue	1,517	15,000	10,000	16,500	16,500
001613-0020 Youth League Fees - Football					
001613-0021 Youth League Fees - Baseball					
001613-0023 Youth League Fees - Cheerleading					
001613-0024 Youth League Fees - Basketball					

001613-0025 Youth League Fees - Softball
 001613-0026 Youth League Fees - Wrestling
 001613-0027 Youth League Fees - Volleyball
 001613-0030 Youth League - Gate Receipts
 001613-0035 Concession Receipts - Youth League
 001613-0053 Rec. Dept. - Exercise Class
 001613-0060 Rec. Dept. - Fishing Tournament
 001613-0065 Rec. Dept. - Martial Arts Fitness
 001613-0066 Edna's After School Program
 001613-0067 Vendor Fee - Farmer's Market
 001613-0070 Recreation Dept. - Gym Membership
Total Charges for Parks & Recreation

	FY 2024 Revenue	FY 2025 Adopted	FY 2026 Departmental Request	FY 2026 County Administrators Recommendation	FY 2026 Adopted
	85				
	975	1,200	600		
	6,339				
	40				
	1,221	1,000	700		
	\$ 10,177	\$ 17,200	11,300	16,500	16,500

001616 Charges for Planning /Comm. Dev.

001616-0001 Sale of Maps, Surveys, Etc.
 001616-0002 Sale of Publications
 001616-0003 Survey Review Fee
 001616-0004 Site Plan Review Fee
 001616-0005 Subdivision/Lot Line Adjustment
 001616-0006 Final Plat Review
 001616-0007 Vacation of Plat
 001616-0008 Special Temporary Use Permit
 001616-0009 PDR Application Fee
 001616-0010 Preliminary Plan Review
 001616-0015 Application Deferral
 001616-0016 Zoning Vreification Letter
 001616-0017 Request for a Code Amendment
 001616-0018 Zoning Waiver
 001616-0020 Residential Use - Primary
 001616-0021 Residential Use - Accessory
 001616-0022 Commercial Use - Primary
 001616-0023 Commercial Use - Accessory
 001616-0024 Agriculture Use
 001616-0025 Sign Permit
Total Charges for Planning/Comm. Dev.

	300			500	500
	2,450	900	900	1,500	1,500
	3,825	3,000	3,500	3,500	3,500
	13,850	9,000	9,000	13,100	13,100
	250		3,500	3,500	3,500
	150		1,200	1,500	1,500
			200	300	300
	100		200	300	300
			200	300	300
			200	300	300
	\$ 20,925	\$ 12,900	18,900	24,800	24,800

FY 2024 Revenue	FY 2025 Adopted	FY 2026 Departmental Request	FY 2026 County Administrators Recommendation	FY 2026 Adopted
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001899 Miscellaneous

001899-0001 Primary Filing Fees					
001899-0002 Henrico County - Annual Payment	1,131,900	1,131,900	1,131,900	1,131,900	1,131,900
001899-0008 Teen Awareness Program (Donation)					
001899-0013 Miscellaneous Revenue	9,565	30,000	20,000	50,000	50,000
001899-0015 Misc. Rev. - Commissioner of Revenue	90				
001899-0016 Misc. Revenue - GIS					
001899-0018 Refunds & Reimbursements	36	2,990	2,000	2,000	2,000
001899-0020 Telephone Calls					
001899-0022 Insurance Recoveries	22,881	7,000	5,000	7,000	7,000
001899-0023 Fax and Copies	100	100	100	100	100
001899-0024 Health Department					
001899-0026 Donations to County	250	100,000	-		
001899-0030 Proceeds from Tax Sales	25,238	15,000	50,000	50,000	50,000
001899-0033 Patriots' Day Contributions					
001899-0034 EMS Scholarships					
001899-0035 Donations - EMS Services	1,500			1,500	1,500
001899-0037 Donations to Animal Shelter	210			2,500	2,500
001899-0038 Salary & Benefit Reimbursement					
001899-0039 Salary & Benefit Reimbursement - PRJ					
001899-0040 Contributions - Project Lifesaver					
001899-0041 Medic Alert Program - Recovered Costs					
001899-0042 Donations to Sheriff's Office	6,150				
001899-0043 Misc. Revenue - Sheriff's Dept.	128				
001899-0045 Opioid Settlement Funds	31,747				
001899-0099 Cancelled Checks					
001899-0100 Rollover Balance		368,384		969,377	860,003
001899-0110 Reserve					
Total Miscellaneous Revenue	\$ 1,229,795	\$ 1,655,374	1,209,000	2,214,377	2,105,003

001902 Recovered Costs

001902-0005 Landfill Development					
001902-0006 School Maintenance	343,833	300,000	80,000	340,000	340,000
Total Recovered Costs	\$ 343,833	\$ 300,000	80,000	340,000	340,000

FY 2024 Revenue	FY 2025 Adopted	FY 2026 Departmental Request	FY 2026 County Administrators Recommendation	FY 2026 Adopted
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****Total General Fund Revenues**** \$ 16,343,785 \$ 17,100,496 15,423,863 17,894,969 17,785,595

002000 **Revenue From The Commonwealth**

002101 Service Charges					
002101-0001 Payment in Lieu of Taxes	68,839	60,000	50,000	69,000	69,000
Total Service Charges	\$ 68,839	\$ 60,000	50,000	69,000	69,000

002201 NON-CATEGORICAL AID

002201-0003 Motor Vehicle Carriers Tax					
002201-0004 Rental Tax - DMV	1,569	2,000	2,000	2,000	2,000
002201-0005 Mobile Home Titling Tax	62,543	40,000	50,000	62,543	62,543
002201-0006 Tax on Deeds					
002201-0007 Communications Tax	252,424	250,000	240,000	252,424	252,424
002201-0008 Rolling Stock Tax	157				
002201-0011 Recordation Taxes					
002201-0014 Animal Friendly Plates	212				
002201-0020 Games of Skill Revenue					
002201-0021 Peer to Peer Vehicle Sharing	35	100			
002201-1999 PPTRA - State Share	871,736	871,735	871,735	871,735	871,735
Total Non-categorical Aid	\$ 1,188,676	\$ 1,163,835	1,163,735	1,188,702	1,188,702

002300 Shared Expenses (Categorical)

002301 Commonwealth Attorney

002301-0001 Shared Expense - Commonwealth Attorney	204,109	222,861	232,406	232,406	232,406
Total Shared Expense - Commonwealth Attorney	\$ 204,109	\$ 222,861	232,406	232,406	232,406

002302 Sheriff

002302-0001 Shared Expenses - Sheriff	807,008	864,602	897,211	897,211	897,211
002302-0002 Sheriff Dept. - Mileage	133				
Total Shared Expense - Sheriff	\$ 807,141	\$ 864,602	897,211	897,211	897,211

002303 Commissioner Of Revenue

002303-0001 Shared Expense - Commissioner of Revenue	125,426	131,288	137,516	137,516	137,516
Total Shared Expense - Comm. of Revenue	\$ 125,426	\$ 131,288	137,516	137,516	137,516

FY 2024 Revenue	FY 2025 Adopted	FY 2026 Departmental Request	FY 2026 County Administrators Recommendation	FY 2026 Adopted
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002304 Treasurer

002304-0001 Shared Expense - Treasurer	122,517	137,442	143,634	143,634	143,634
Total Shared Expense - Treasurer	\$ 122,517	\$ 137,442	143,634	143,634	143,634

002305 Medical Examiner

002305-0001 Shared Expense - Medical Examiner					
Total Shared Expense - Medical Examiner	\$ -	\$ -	-	-	-

002306 Registrar/Electoral Boards

002306-0001 Shared Expenses - Registrar	70,511	57,494	61,838	61,838	61,838
Total Shared Expense - Registrar/Electoral Board	\$ 70,511	\$ 57,494	61,838	61,838	61,838

002307 Clerk Of The Circuit Court

002307-0001 Shared Expenses - Clerk of Court	254,945	258,188	286,653	286,653	286,653
Total Shared Expense - Clerk of Circuit Court	\$ 254,945	\$ 258,188	286,653	286,653	286,653

002308 DMV License Agent

002308-0001 Shared Expense - DMV License Agent	38,835	25,000	32,000	32,000	32,000
Total DMV License Agent	\$ 38,835	\$ 25,000	32,000	32,000	32,000

002404 GRANT FUNDS

002404-0002 Emergency Services Grant					
002404-0007 Litter Control Grant	12,513	12,500			
002404-0009 Spay & Neuter Funds					
002404-0012 Fire Programs Grant	41,215				
002404-0013 Emergency Medical Services Grant	66,327				
002404-0017 Victim/Witness Program	53,267	62,614	71,229	71,229	71,229
002404-0018 Tobacco Indem. & Revitalization Grant					
002404-0019 Records Preservation Grant - Circuit Court	118,566				
002404-0020 Highway Safety Grant - Sheriff Dept.					
002404-0021 Law Enforcement Block Grant					
002404-0022 Wireless E-911 Grant	52,215				
002404-0023 REPP Grant - VDEM					
002404-0024 Emergency Management Grant					

	FY 2024 Revenue	FY 2025 Adopted	FY 2026 Departmental Request	FY 2026 County Administrators Recommendation	FY 2026 Adopted
002404-0026 School Resource Officer - State					
002404-0029 Grants - State Board of Elections					
002404-0030 Virginia Tourism Grant					
002404-0040 CADD Grant					
002404-0042 TDO/ECO Grant	4,212				
002404-0044 HEAT Financial Aid	12,500				
002404-0060 VITA - E911 Grant	86,069				
Total Grant Funds - State	\$ 446,884	\$ 75,114	71,229	71,229	71,229
**Total - Revenue from the Commonwealth **	\$ 3,327,883	\$ 2,995,824	3,076,222	3,120,189	3,120,189
003000 **Revenue Federal Government**					
003301 GRANT FUNDS					
003301-0005 Social Services Cost Allocation Revenue	34,596	27,000	33,000	34,000	34,000
003301-0021 Local Law Enforcement Block Grant	4,637				
003301-0026 School Resource Officer	158,053	135,016	135,016	135,016	135,016
003301-0027 ARP-CRVLOCALFISREC-COVID19-Sheriff	153,495				
Total Grant Funds - Federal	\$ 350,781	\$ 162,016	168,016	169,016	169,016
004105 **Total - Revenue Federal Government **	\$ 350,781	\$ 162,016	168,016	169,016	169,016
004105 Transfers					
004105-0007 Transfer from Capital Projects					
004105-0009 Transfer from Social Services					
004105-0010 Transfer from School Fund					
004105-0015 Transfer from IDA					
004105-0017 Transfer from Water/Sewer Fund					
004105-0019 Transfer from CARES Fund					
Total - Transfers	\$ -	\$ -	-	-	-
Total Fund Revenues	\$ 20,022,449	\$ 20,258,336	18,668,101	21,184,174	21,074,800

GENERAL FUND REVENUE

Item #	Description	FY '26			
		FY '25 Adopted	Department Request	FY '26 County Administrator Proposed	FY '26 Adopted
1101	Real Estate Taxes	\$ 7,140,512	\$ 7,412,003	\$ 7,536,212	\$ 7,536,212
1102	Real/Personal Public Service	\$ 796,000	\$ 833,000	\$ 835,000	\$ 835,000
1103	Personal Property/Mobile/Airplane Taxes	\$ 2,933,450	\$ 2,933,000	\$ 3,688,509	\$ 3,688,509
1104	Machinery & Tools	\$ 160,000	\$ 160,000	\$ 191,000	\$ 191,000
1106	Penalties & Interest	\$ 313,000	\$ 323,000	\$ 334,000	\$ 334,000
1201	Local Sales & Use Taxes	\$ 815,000	\$ 820,000	\$ 832,000	\$ 832,000
1202	Consumer Utility Taxes	\$ 181,000	\$ 190,000	\$ 192,700	\$ 192,700
1203	Business License Taxes	\$ 115,000	\$ 130,000	\$ 155,000	\$ 155,000
1204	Franchise License Taxes	\$ 18,000	\$ -	\$ 21,000	\$ 21,000
1205	Motor Vehicle License Taxes	\$ 240,000	\$ 240,000	\$ 255,186	\$ 255,186
1207	Taxes on Recordation & Wills	\$ 119,500	\$ 124,500	\$ 129,250	\$ 129,250
1301	Animal License	\$ 3,500	\$ 3,200	\$ 3,500	\$ 3,500
1303	Permits & Other Licenses	\$ 1,495,300	\$ 145,700	\$ 158,225	\$ 158,225
1401	Court Fines & Forfeitures	\$ 95,000	\$ 95,000	\$ 95,000	\$ 95,000
1501	Revenue from Use of Money	\$ 330,000	\$ 330,000	\$ 455,000	\$ 455,000
1502	Revenue from Use of Property	\$ 9,100	\$ 2,600	\$ 12,900	\$ 12,900
1601	Court Costs	\$ 41,360	\$ 49,160	\$ 49,610	\$ 49,610
1602	Commonwealth's Attorney Fees	\$ 800	\$ 1,000	\$ 1,200	\$ 1,200
1603	Charges for Law Enforcement	\$ 7,500	\$ -	\$ -	\$ -
1604	Charges for Fire and Rescue Service	\$ 300,000	\$ 310,000	\$ 350,000	\$ 350,000
1606	Charges for Other Protection	\$ -	\$ -	\$ 1,000	\$ 1,000
1608	Charges for Sanitation Removal	\$ 1,000	\$ 1,500	\$ 2,000	\$ 2,000
1612 &					
1613	Charges for Parks & Recreation	\$ 17,200	\$ 12,300	\$ 17,500	\$ 17,500
1616	Charges for Planning / Community Development	\$ 12,900	\$ 18,900	\$ 24,800	\$ 24,800
1899	Miscellaneous	\$ 1,655,374	\$ 1,209,000	\$ 2,214,377	\$ 2,105,003
1902	Recovered Costs	\$ 300,000	\$ 80,000	\$ 340,000	\$ 340,000
2101	Services Charges	\$ 60,000	\$ 50,000	\$ 69,000	\$ 69,000
2201	Non-Categorical Aid	\$ 1,163,835	\$ 1,163,735	\$ 1,188,702	\$ 1,188,702
2301-					
2307	Shared Expenses (State Revenue)	\$ 1,671,875	\$ 1,759,258	\$ 1,759,258	\$ 1,759,258
2308	DMV License Agent	\$ 25,000	\$ 32,000	\$ 32,000	\$ 32,000
2404	State Grant Funds	\$ 75,114	\$ 71,229	\$ 71,229	\$ 71,229
3301	Federal Grant Funds	\$ 162,016	\$ 168,016	\$ 169,016	\$ 169,016
4105	Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL		\$ 20,258,336	\$ 18,668,101	\$ 21,184,174	\$ 21,074,800

FUND #-100 ** GENERAL FUND EXPENDITURES **

		FY 2023 ACTUAL	FY 2024 ACTUAL	ADOPTED FY 2025 BUDGET	DEPARTMENTAL FY 26 REQUEST	COUNTY ADMIN FY 2026 RECOMMENDS	ADOPTED FY 2026 BUDGET
011010	* Board of Supervisors *						
011010-1100	Salaries & Wages - Regular	35,572	35,074	36,483	36,483	38,125	40,077
011010-2100	FICA	2,721	2,683	2,791	2,791	2,916	3,066
011010-2710	Workers Compensation	15	94	21	89	93	97
011010-3100	Professional Services	5,882		2,000	2,000	1,500	1,500
011010-3110	Professional Health Services					-	-
011010-3500	Printing & Binding		375	100	500	400	400
011010-3600	Advertising	6,410	4,726	2,500	1,500	1,500	1,500
011010-3800	Purchase of Services from Other Gov't					-	-
011010-5210	Postal Services					-	-
011010-5230	Telecommunications					-	-
011010-5305	Motor Vehicle Insurance					-	-
011010-5307	Public Officials Liability Insurance	2,656	2,683	2,700	2,700	2,700	2,700
011010-5510	Travel - Mileage	466	493	700	700	500	500
011010-5530	Travel - Subsistence & Lodging	2,579	1,804	2,500	2,500	2,000	2,000
011010-5540	Travel - Convention & Education	1,791	671	900	1,500	1,000	1,000
011010-5810	Dues and Association Membership	688	450	2,700	1,000	1,000	1,000
011010-6001	Office Supplies	129	677	250	250	250	250
011010-6002	Food Supplies and Food Services	375	474	700	700	250	250
011010-6011	Uniforms & Wearing Apparel			200	200	200	200
011010-6012	Books & Subscriptions					-	-
011010-6014	Other Operating Supplies		1,531			-	-
011010-8002	Furniture & Fixtures		5,787			-	-
011010-8003	Communications Equipment					-	-
011010-8016	Contingency	3,671	1,000			-	-
	Total	62,955	58,522	54,545	52,912	52,434	54,540

		FY 2023 ACTUAL	FY 2024 ACTUAL	ADOPTED FY 2025 BUDGET	DEPARTMENTAL FY 26 REQUEST	COUNTY ADMIN FY 2026 RECOMMENDS	ADOPTED FY 2026 BUDGET
012100	* County Administrator *						
012100-1100	Salaries & Wages - Regular	193,864	188,946	196,860	195,299	204,087	204,087

012100-1300	Part Time Salaries & Wages					-	
012100-2100	FICA	14,805	14,442	15,060	14,658	15,318	15,318
012100-2210	VRS	21,649	21,233	22,570	23,424	24,126	24,126
012100-2300	Hospital/Medical Plans	28,478	31,488	32,397	32,412	36,305	37,596
012100-2400	Group Insurance	1,038	1,018	1,063	918	946	946
012100-2500	Disability Insurance	215	183	381	190	202	202
012100-2710	Worker's Compensation	86	97	145	88	94	94
012100-3100	Professional Services	930	8,420	500	1,000	1,000	1,000
012100-3310	Repair & Maintenance - Contractual					-	-
012100-3320	Maintenance Service Contracts	916	915	900	900	900	900
012100-3500	Printing & Binding					-	-
012100-3600	Advertising	283	188	400	400	260	260
012100-5210	Postal Services	252	266			-	-
012100-5230	Telecommunications	1,076	1,180	2,184	1,200	1,200	1,200
012100-5306	Surety Bonds					-	-
012100-5510	Travel - Mileage	6,315	6,000	6,000	6,000	6,000	6,000
012100-5530	Travel - Subsistence & Lodging	2,026	1,104		1,100	-	-
012100-5540	Travel - Convention & Education	2,229	1,275		1,300	-	-
012100-5810	Dues & Association Memberships	1,500	2,783	3,000	2,800	2,800	2,800
012100-6001	Office Supplies	7,275	3,634	3,000	2,000	2,000	2,000
012100-6002	Food Supplies & Food Service Supplies	50			500	100	100
012100-6008	Veh. & Powered Equip Fuels	760	346	500	500	350	350
012100-6009	Veh. & Pow. Equip Supplies	5	20			-	-
012100-6011	Uniforms & Wearing Apparel	21		200	200	-	-
012100-6012	Books & Subscriptions	466	727	800		-	-
012100-8002	Furniture & Fixtures	273	2,520			-	-
012100-8016	Contingency	107	1,072			-	-
	Total	284,619	287,857	285,960	284,889	295,688	296,979

012210 * Legal Services *

	FY 2023 ACTUAL	FY 2024 ACTUAL	ADOPTED FY 2025 BUDGET	DEPARTMENTAL FY 26 REQUEST	COUNTY ADMIN FY 2026 RECOMMENDS	ADOPTED FY 2026 BUDGET
012210-3150	42,744	55,523	50,000	60,000	55,000	55,000
012210-3155		8,902			-	-
012210-3500			100	100	100	100
012210-5810	325	325	325	450	450	450
012210-6001			1,000	1,000	1,000	1,000
012210-6002					-	-
012210-6012	1,233	945	105	1,000	1,000	1,000

012210-8002 Furniture & Fixtures					-	-
012210-8007 EDP Equipment					-	-
Total	44,302	65,695	51,530	62,550	57,550	57,550

012240 * Independent Auditor *

	FY 2023 ACTUAL	FY 2024 ACTUAL	ADOPTED FY 2025 BUDGET	DEPARTMENTAL FY 26 REQUEST	COUNTY ADMIN FY 2026 RECOMMENDS	ADOPTED FY 2026 BUDGET
012240-3100 Professional Services	57,512	46,451	58,000	53,000	53,000	53,000
012240-3120 Accounting & Auditing Services	39,900	43,500	42,000	50,000	50,000	50,000
Total	97,412	89,951	100,000	103,000	103,000	103,000

012310 * Commissioner of Revenue *

	FY 2023 ACTUAL	FY 2024 ACTUAL	ADOPTED FY 2025 BUDGET	DEPARTMENTAL FY 26 REQUEST	COUNTY ADMIN FY 2026 RECOMMENDS	ADOPTED FY 2026 BUDGET
012310-1100 Salaries & Wages - Regular	198,339	210,761	219,100	220,547	230,472	230,472
012310-1300 Part-time Salaries & Wages			3,000	3,000	3,000	3,000
012310-2100 FICA	14,445	15,364	16,991	16,069	16,318	16,318
012310-2210 VRS	22,098	23,756	26,286	26,017	26,798	26,798
012310-2300 Hospital/Medical Plans	23,745	26,982	27,841	22,548	25,256	31,344
012310-2400 Group Insurance	1,060	1,139	1,183	1,021	1,052	1,052
012310-2500 Disability Insurance	463	601	875	615	633	633
012310-2710 Workers Compensation	92	98	106	74	76	76
012310-3100 Professional Services	4,563	11,115	11,500	12,000	12,000	12,000
012310-3310 Repair & Maintenance - Contractual			150	150	150	150
012310-3500 Printing & Binding	172				-	-
012310-3600 Advertising	335	147	200	200	200	200
012310-5210 Postal Services	5,424	1,005	2,500	2,500	2,500	2,500
012310-5230 Telecommunications		3,122			-	-
012310-5240 DMV Communications					-	-
012310-5510 Travel - Mileage					-	-
012310-5540 Travel - Convention & Education	2,447	1,859	3,000	3,500	3,000	3,000
012310-5810 Dues & Association Memberships	1,210	1,390	1,400	1,400	1,400	1,400
012310-6001 Office Supplies	2,797	4,434	3,300	4,000	4,000	4,000
012310-6002 Food Supplies & Food Service Supplies					-	-

012310-6012	Books & Subscriptions	586	590	650	3,650	3,650	3,650
012310-8002	Furniture & Fixtures					-	-
012310-8007	EDP Equipment	1,197				-	-
Total		278,973	302,363	318,082	317,292	330,505	336,593

		FY 2023 ACTUAL	FY 2024 ACTUAL	ADOPTED FY 2025 BUDGET	DEPARTMENTAL FY 26 REQUEST	COUNTY ADMIN FY 2026 RECOMMENDS	ADOPTED FY 2026 BUDGET
012320	* Assessor *						
012320-3100	Professional Services	135,874	96,309				
012320-3500	Printing & Binding						
012320-3600	Advertising						
012320-5210	Postal Services						
012320-5230	Telecommunications						
012320-6001	Office Supplies		227				
012320-8007	EDP Equipment						
Total		135,874	96,536	0	0	0	0

		FY 2023 ACTUAL	FY 2024 ACTUAL	ADOPTED FY 2025 BUDGET	DEPARTMENTAL FY 26 REQUEST	COUNTY ADMIN FY 2026 RECOMMENDS	ADOPTED FY 2026 BUDGET
012330	* Equalization Board *						
012330-3200	Temporary Help Service Fees		990		-	900	900
012330-3600	Advertising		200		-	200	200
Total		-	1,190	-	-	1,100	1,100

		FY 2023 ACTUAL	FY 2024 ACTUAL	ADOPTED FY 2025 BUDGET	DEPARTMENTAL FY 26 REQUEST	COUNTY ADMIN FY 2026 RECOMMENDS	ADOPTED FY 2026 BUDGET
012410	* Treasurer *						
012410-1100	Salaries & Wages - Regular	219,503	232,351	240,670	240,670	251,500	251,500
012410-1300	Part-time Salaries & Wages					-	-
012410-2100	FICA	16,412	17,340	18,411	17,703	18,499	18,499
012410-2210	VRS	24,491	26,095	28,500	29,543	30,430	30,430

012410-2300	Hospital/Medical Plans	23,650	25,801	26,554	31,536	35,323	36,240
012410-2400	Group Insurance	1,175	1,252	1,300	1,131	1,165	1,165
012410-2500	Disability Insurance	666	711	1,035	738	760	760
012410-2710	Workers Compensation	96	117	172	102	106	106
012410-3100	Professional Services	1,018	1,042	1,120	1,120	1,120	1,120
012410-3160	Credit Card Processing	39,397	41,842	41,400	47,000	45,000	45,000
012410-3200	Temporary Help Services	3,095	1,746	6,000	6,000	6,000	6,000
012410-3310	Repair & Maintenance - Contractual	641	900	500	500	500	500
012410-3320	Maintenance Service Contracts	977	1,340	1,900	1,900	1,900	1,900
012410-3500	Printing & Binding	8,241	9,478	9,400	9,400	9,400	9,400
012410-3600	Advertising	704	742	900	900	750	750
012410-5210	Postal Services	14,779	15,758	17,040	17,040	17,000	17,000
012410-5230	Telecommunications	420	420	550	550	550	550
012410-5250	DMV Stop Fees	1,383	1,102	400	400	400	400
012410-5510	Travel - Mileage	622	325	800	800	800	800
012410-5540	Travel - Convention & Education	2,008	2,694	2,400	2,700	2,700	2,700
012410-5810	Dues & Association Memberships	1,060	1,060	1,060	1,060	1,060	1,060
012410-5840	Court Process Fees	272	2,938	2,800	2,800	2,800	2,800
012410-6001	Office Supplies	1,493	1,402	1,400	1,500	1,400	1,400
012410-6012	Books & Subscriptions	257		140	140	140	140
012410-6014	Other Operating Supplies	1,209	973	1,200	1,200	1,200	1,200
012410-8002	Furniture & Fixtures	239	550			-	-
012410-8007	EDP Equipment	499		3,200		-	-
	Total	364,307	387,979	408,852	416,433	430,504	431,420

		FY 2023 ACTUAL	FY 2024 ACTUAL	ADOPTED FY 2025 BUDGET	DEPARTMENTAL FY 26 REQUEST	COUNTY ADMIN FY 2026 RECOMMENDS	ADOPTED FY 2026 BUDGET
012430	* Accounting *						
012430-1100	Salaries & Wages - Regular	153,548	145,003	150,583	150,583	157,358	157,358
012430-1300	Part-Time Salaries & Wages					-	-
012430-2100	FICA	10,213	10,013	11,520	10,441	10,911	10,911
012430-2210	VRS	16,471	16,327	17,053	17,712	18,243	18,243
012430-2300	Hospital/Medical Plans	37,201	37,690	37,658	37,704	42,232	43,848
012430-2320	COBRA Benefits					-	-
012430-2350	Flex Benefit Plan Administration	742	726	1,452	1,452	1,452	1,452
012430-2400	Group Insurance	790	783	813	708	729	729
012430-2500	Disability Insurance	287	247	359	256	264	264
012430-2710	Worker's Compensation	67	81	85	63	66	66

012430-3100 Professional Services	41		200	200	200	200
012430-3110 Professional Health Services	16,000	16,000	16,000	16,000	16,000	16,000
012430-3200 Temporary Help Service Fees					-	-
012430-3320 Maintenance Service Contract	3,421	3,572	400	400	400	400
012430-3500 Printing & Binding		1,278		200	200	200
012430-3600 Advertising	4,299		1,200	1,200	1,200	1,200
012430-3800 Purchase of Svcs From Other Gov't					-	-
012430-5210 Postal Services	2,000	1,500	2,000	2,000	1,750	1,750
012430-5230 Telecommunications					-	-
012430-5510 Travel - Mileage					-	-
012430-5540 Travel - Convention & Education					-	-
012430-5670 Background/License Checks/Drug	135	144	150	150	150	150
012430-5810 Dues & Association Membership	550	550	700	700	700	700
012430-6001 Office Supplies	1,521	1,172	800	800	800	800
012430-6002 Food Service & Food Supplies			400	400	400	400
012430-8016 Contingency	16	11			-	-
Total	247,302	235,097	241,373	240,969	253,056	254,671

	FY 2023 ACTUAL	FY 2024 ACTUAL	ADOPTED FY 2025 BUDGET	DEPARTMENTAL FY 26 REQUEST	COUNTY ADMIN FY 2026 RECOMMENDS	ADOPTED FY 2026 BUDGET
012510 * Data Processing *						
012510-1100 Salaries & Wages - Regular	69,747	70,990	72,622	72,622	75,890	75,890
012510-1300 Part-time Salaries & Wages					-	-
012510-2100 FICA	4,645	5,298	5,556	5,400	5,643	5,643
012510-2210 VRS	6,795	7,874	9,208	9,034	9,305	9,305
012510-2300 Hospital/Medical Plans	14,588	8,757	9,012	8,988	10,076	10,284
012510-2400 Group Insurance	326	378	392	341	352	352
012510-2500 Disability Insurance		369	537	384	395	395
012510-2710 Worker's Compensation	49	10	52	27	28	28
012510-3100 Professional Services	303	6,069	5,500	12,000	12,000	12,000
012510-3200 Temporary Help Service Fees					-	-
012510-3310 Repair & Maintenance - Contractual					-	-
012510-3320 Maintenance Service Contracts	79,877	104,688	88,578	126,600	126,600	126,600
012510-3500 Printing & Binding		246			-	-
012510-3600 Advertising					-	-
012510-3800 Purchase of Svcs from other Gov't					-	-

012510-5210	Postal Services					-	-
012510-5230	Telecommunications	69,960	78,243	82,000	82,000	80,000	80,000
012510-5240	DMV Communications					-	-
012510-5305	Motor Vehicle Insurance					-	-
012510-5410	Lease/Rent of Equipment	4,031	2,722		2,905	2,905	2,905
012510-5510	Travel - Mileage		26		300	300	300
012510-5540	Travel - Convention & Education					-	-
012510-5810	Dues & Association Memberships					-	-
012510-6001	Office Supplies	160	137		150	-	-
012510-6012	Books & Subscriptions	599		1,198	1,198	-	-
012510-6014	Other Operating Supplies	540				-	-
012510-8002	Furniture & Fixtures	556				-	-
012510-8007	EDP Equipment	49,434	10,122	30,000	40,000	40,000	40,000
012510-8012	Computer Software	9,714	22,434	4,000	25,426	25,500	25,500
012510-8013	Postage Meter					-	-
012510-8016	Contingency					-	-
	Total	311,324	318,363	308,655	387,375	388,994	389,202

013100 * Electoral Board *

	FY 2023 ACTUAL	FY 2024 ACTUAL	ADOPTED FY 2025 BUDGET	DEPARTMENTAL FY 26 REQUEST	COUNTY ADMIN FY 2026 RECOMMENDS	ADOPTED FY 2026 BUDGET
013100-1300	6,109	6,444	6,444	6,444	6,444	6,444
013100-2100	522	493	493	493	493	493
013100-2710	3	3		15	15	15
013100-3160					-	-
013100-3200	11,868	11,180	13,500	13,500	13,500	13,500
013100-3310	4,593	13,882	7,200	7,200	7,200	7,200
013100-3500	2,920	5,798	4,500	4,500	4,500	4,500
013100-3600	209	412	250	250	250	250
013100-5110					-	-
013100-5210	135	233	800	400	400	400
013100-5230	68				-	-
013100-5420		1,550	1,500	500	500	500
013100-5510	461	1,030	600	600	600	600
013100-5540	603	450	700	700	700	700
013100-5810	200	200	200	200	200	200
013100-6001	432	2,675	600	600	600	600

013100-6002 Food Service & Food Service Supplies
 013100-6014 Other Operating Supplies
 013100-8002 Furniture & Fixtures
 013100-8003 Communications Equipment
 013100-8007 EDP Equipment
Total

	58	150	150	150	150
	865			-	-
				-	-
				-	-
	605			-	-
	28,123	45,878	36,937	35,552	35,552

013200 * Registrar *

FY 2023 ACTUAL	FY 2024 ACTUAL	ADOPTED FY 2025 BUDGET	DEPARTMENTAL FY 26 REQUEST	COUNTY ADMIN FY 2026 RECOMMENDS	ADOPTED FY 2026 BUDGET
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013200-1100 Salaries & Wages - Regular
 013200-1300 Part-time Salaries & Wages
 013200-2100 FICA
 013200-2210 VRS
 013200-2300 Hospital/Medical Plans
 013200-2400 Group Insurance
 013200-2500 Disability Insurance
 013200-2710 Workers Compensation
 013200-3310 Repair & Maintenance - Contractual
 013200-3320 Maintenance Service Contract
 013200-3500 Printing & Binding
 013200-3600 Advertising
 013200-5210 Postal Services
 013200-5230 Telecommunications
 013200-5510 Travel - Mileage
 013200-5540 Travel - Convention & Education
 013200-5810 Dues & Association Memberships
 013200-6001 Office Supplies
 013200-6002 Food Supplies and Food Service
 013200-6014 Other Operating Supplies
 013200-8002 Furniture & Fixtures
Total

75,760	79,945	83,021	83,022	86,757	86,757
7,770	22,409	20,922	29,528	30,857	30,914
5,985	7,466	7,952	8,358	8,734	8,772
8,474	9,002	8,867	9,498	9,783	9,783
13,311	14,703	15,128	15,132	16,963	17,532
406	432		390	402	402
		448	-	-	-
34	57	69	69	72	73
				-	-
	595	1,300	1,300	1,300	1,300
				-	-
	442	300	300	300	300
	72	500	1,600	1,600	1,600
				-	-
243	151	275	275	275	275
1,056	736	400	600	600	600
250	250	250	250	250	250
524	1,535	500	500	500	500
				-	-
				-	-
				-	-
113,813	137,795	139,932	150,821	158,393	159,057

021100 * Circuit Court *

	FY 2023 ACTUAL	FY 2024 ACTUAL	ADOPTED FY 2025 BUDGET	DEPARTMENTAL FY 26 REQUEST	COUNTY ADMIN FY 2026 RECOMMENDS	ADOPTED FY 2026 BUDGET
021100-1100 Salaries & Wages - Regular	13,037	13,421	15,000	15,000	15,000	15,000
021100-3100 Professional Services	1,389	1,389		1,500	1,500	1,500
021100-3170 Jurors & Witnesses	990	1,550	1,800	1,800	1,700	1,700
021100-3171 Jury Commissioners	150	120	350	350	-	-
021100-3310 Repair & Maintenance - Contractual					-	-
021100-3320 Maintenance Service Contracts					-	-
021100-3500 Printing & Binding					-	-
021100-5210 Postal Services	135	374	240	240	240	240
021100-6001 Office Supplies		27			-	-
021100-6002 Food Supplies & Food Service Supplies	276	214	500	500	250	250
021100-6011 Uniforms & Wearing Apparel					-	-
021100-6012 Books & Subscriptions	758				-	-
021100-8002 Furniture & Fixtures					-	-
Total	16,735	17,095	17,890	19,390	18,690	18,690

021200 * General District Court *

	FY 2023 ACTUAL	FY 2024 ACTUAL	ADOPTED FY 2025 BUDGET	DEPARTMENTAL FY 26 REQUEST	COUNTY ADMIN FY 2026 RECOMMENDS	ADOPTED FY 2026 BUDGET
021200-3150 Legal Services			500	500	500	500
021200-3310 Repair & Maintenance - Contractual					-	-
021200-3320 Maintenance Service Contracts					-	-
021200-3600 Advertising					-	-
021200-5210 Postal Services	721	772	1,000	1,000	750	750
021200-5230 Telecommunications			400	400	400	400
021200-5540 Travel - Convention & Education	203				-	-
021200-5810 Dues & Association Memberships	50	100	100	100	100	100
021200-6001 Office Supplies	241	1,198	1,000	1,000	850	850
021200-6004 Medical & Laboratory Supplies					-	-
021200-6011 Uniforms & Wearing Apparel		449			-	-
021200-6012 Books & Subscriptions	449		449	449	450	450
021200-6014 Other Operating Supplies	1,272	1,717	1,780	3,475	3,475	3,475
021200-8002 Furniture & Fixtures					-	-
021200-8003 Communications Equipment					-	-
Total	2,936	4,236	5,229	6,924	6,525	6,525

021300 * Magistrate *

	FY 2023 ACTUAL	FY 2024 ACTUAL	ADOPTED FY 2025 BUDGET	DEPARTMENTAL FY 26 REQUEST	COUNTY ADMIN FY 2026 RECOMMENDS	ADOPTED FY 2026 BUDGET
021300-1300 Part-time Salaries & Wages					-	-
021300-2210 FICA					-	-
021300-3320 Maintenance Service Contracts					-	-
021300-5210 Postal Services	66	73	180	180	180	180
021300-5230 Telecommunications					-	-
021300-5420 Lease/Rent of Buildings					-	-
021300-5810 Dues & Association Memberships			50	50	50	50
021300-6001 Office Supplies	932	169	700	550	550	550
021300-8002 Furniture & Fixtures			1,400	300	300	300
021300-8003 Communications Equipment					-	-
021300-8007 EDP Equipment					-	-
Total	998	242	2,330	1,080	1,080	1,080

021600 * Clerk of Circuit Court *

	FY 2023 ACTUAL	FY 2024 ACTUAL	ADOPTED FY 2025 BUDGET	DEPARTMENTAL FY 26 REQUEST	COUNTY ADMIN FY 2026 RECOMMENDS	ADOPTED FY 2026 BUDGET
021600-1100 Salaries & Wages - Regular	236,451	252,623	262,764	279,685	292,271	292,271
021600-1300 Part-time Salaries & Wages					-	-
021600-2100 FICA	17,272	18,516	20,101	20,486	21,408	21,408
021600-2210 VRS	26,400	28,306	29,680	33,208	34,205	34,205
021600-2300 Hospital/Medical Plans	26,622	29,406	30,255	30,264	33,926	35,064
021600-2400 Group Insurance	1,266	1,358	1,419	1,314	1,354	1,354
021600-2500 VACORP/VLDP	373	405	598	427	440	440
021600-2710 Workers Compensation	103	126	149	95	99	99
021600-3100 Professional Services	10,785	11,731	2,000	2,000	2,000	2,000
021600-3172 Record Books & Restoration		118,566			-	-
021600-3200 Temporary help services					-	-
021600-3310 Repair & Maintenance - Contractual		107	250	250	250	250
021600-3320 Maintenance Service Contracts	5,359	4,636	3,500	8,500	8,500	8,500
021600-3500 Printing & Binding	57	489	750	750	750	750
021600-3600 Advertising					-	-

021600-5210	Postal Services	94	1,639	2,200	2,200	2,000	2,000
021600-5230	Telecommunications					-	-
021600-5510	Travel - Mileage	330		1,000	1,000	1,000	1,000
021600-5540	Travel - Convention & Education	1,539	820	1,500	1,500	1,500	1,500
021600-5810	Dues & Association Memberships	345	345	400	400	400	400
021600-6001	Office Supplies	2,056	1,959	2,000	2,000	2,000	2,000
021600-6002	Food Supplies & Food Service Supplies					-	-
021600-6012	Books & Subscriptions					-	-
021600-8002	Furniture & Fixtures	1,967	429		2,000	1,000	1,000
021600-8003	Communications Equipment	4,791				-	-
021600-8007	EDP Equipment					-	-
021600-8012	Computer Software					-	-
Total		335,810	471,461	358,566	386,079	403,101	404,240

		FY 2023 ACTUAL	FY 2024 ACTUAL	ADOPTED FY 2025 BUDGET	DEPARTMENTAL FY 26 REQUEST	COUNTY ADMIN FY 2026 RECOMMENDS	ADOPTED FY 2026 BUDGET
021800	* Law Library *						
021800-6012	Books and subscriptions	1,389	800	1,200	1,200	1,200	1,200
Total		1,389	800	1,200	1,200	1,200	1,200

		FY 2023 ACTUAL	FY 2024 ACTUAL	ADOPTED FY 2025 BUDGET	DEPARTMENTAL FY 26 REQUEST	COUNTY ADMIN FY 2026 RECOMMENDS	ADOPTED FY 2026 BUDGET
021910	* Victim and Witness Assistance *						
021910-1100	Salaries & Wages - Regular	44,134	46,351	48,135	48,134	50,300	50,300
021910-2100	FICA	3,380	3,550	3,682	3,687	3,853	3,853
021910-2210	VRS	4,913	5,219	5,141	5,507	5,672	5,672
021910-2300	Hospital/Medical Plans					-	-
021910-2400	Group Insurance	236	250	260	226	233	233
021910-2710	Workers Compensation	20	23	43	20	21	21
021910-3500	Printing & Binding	394	46	500	500	450	450
021910-3520	Toner Cartridges					-	-
021910-5210	Postal Services			389	389	350	350
021910-5230	Telecommunications	459	543	604	604	600	600
021910-5240	Language Line Usage					-	-

021910-5510	Travel - Mileage			1,845	1,845	1,845	1,845
021910-5520	Travel - Non-Local			1,512	1,512	1,500	1,500
021910-5530	Travel - Subsistence & Lodging	800	234			-	-
021910-5809	Registration Fees	209	449			-	-
021910-5810	Dues & Association Memberships	50		50	50	50	50
021910-6000	Printer/Copier/Scanner/Fax					-	-
021910-6001	Office Supplies	645	119	500	500	500	500
021910-6020	Emergency Assistance		67	8,684	8,684	8,684	8,684
021910-8002	Multipurpose					-	-
021910-8003	File Cabinets					-	-
021910-8004	Shredder					-	-
021910-8005	Communications Equipment					-	-
021910-8007	EDP Equipment					-	-
Total		55,240	56,851	71,345	71,658	74,058	74,058

	FY 2023 ACTUAL	FY 2024 ACTUAL	ADOPTED FY 2025 BUDGET	DEPARTMENTAL FY 26 REQUEST	COUNTY ADMIN FY 2026 RECOMMENDS	ADOPTED FY 2026 BUDGET
022100 * Commonwealth's Attorney *						
022100-1100	179,300	191,585	198,958	281,414	207,911	207,911
022100-1300		17,236			-	
022100-2100	12,837	14,923	15,220	21,528	14,807	14,807
022100-2210	20,009	21,465	22,592	36,012	24,828	24,828
022100-2300	18,756	22,948	23,657	43,596	26,472	27,168
022100-2400	960	1,030	1,074	1,323	963	963
022100-2500	200	224	331	672	243	243
022100-2710	110	73	140	141	89	89
022100-3100					-	-
022100-3170		30	250	250	250	250
022100-3310	270				-	-
022100-3320	48	839	1,050	1,050	1,050	1,050
022100-3600			100	250	250	250
022100-5210	614	750	300	500	500	500
022100-5230	884	835	1,750	1,750	1,750	1,750
022100-5510	104	197	300	300	300	300
022100-5540		904	1,500	2,000	2,000	2,000
022100-5570			1,000	1,000	1,000	1,000
022100-5810	635	760	800	900	900	900
022100-6001	1,851	1,995	2,000	2,000	2,000	2,000

022100-6012	Books & Subscriptions	2,549	2,181	2,000	2,500	2,200	2,200
022100-8002	Furniture & Fixtures					-	-
022100-8007	EDP Equipment					-	-
022100-8012	Computer Software	198	198	3,700	3,700	3,700	3,700
022100-8092	Community Outreach	337	690	500	500	500	500
022100-9999	Grants					-	-
	Total	239,662	278,863	277,222	401,385	291,713	292,409

031200 * Sheriff *

FY 2023 ACTUAL	FY 2024 ACTUAL	ADOPTED FY 2025 BUDGET	DEPARTMENTAL FY 26 REQUEST	COUNTY ADMIN FY 2026 RECOMMENDS	ADOPTED FY 2026 BUDGET
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031200-1100	Salaries & Wages - Regular	1,174,139	1,211,748	1,263,459	1,314,064	1,390,521	1,390,521
031200-1103	Salary & Wages - Overtime	746				-	-
031200-1105	Salary & Wages - Selective Enforcement	98,714	76,354	71,000	15,000	15,000	15,000
031200-1110	Salary & Wages - Private Security	44,216	17,489	56,000	20,000	20,000	20,000
031200-1300	Part-time Salaries & Wages	87,805	72,698	82,400	132,493	146,405	146,167
031200-2100	FICA	101,003	97,960	108,403	113,339	120,252	120,234
031200-2210	VRS	128,614	130,460	139,601	150,329	156,821	156,821
031200-2300	Hospital/Medical Plans	192,046	208,857	223,804	341,412	382,723	283,512
031200-2400	Group Insurance	6,166	6,257	6,823	6,176	6,483	6,483
031200-2500	Disability Insurance	1,409	1,569	2,077	3,506	3,806	3,806
031200-2600	Unemployment Insurance					-	-
031200-2710	Workers Compensation	27,049	26,420	29,593	25,757	26,916	26,922
031200-3100	Professional Services					-	-
031200-3110	Professional Health Services					-	-
031200-3310	Repair & Maintenance - Contractual					-	-
031200-3320	Maintenance Service Contracts	1,766	775	1,500	775	775	775
031200-3600	Advertising	147	993	750	750	750	750
031200-5210	Postal Services	211	828	800	800	800	800
031200-5230	Telecommunications	20,031	23,587	18,000	18,000	18,000	18,000
031200-5305	Motor Vehicle Insurance	12,295	11,140	25,000	25,000	25,000	25,000
031200-5307	Public Officials Liability Ins					-	-
031200-5309	Other Liability Insurance	10,143	10,165	6,000	6,000	6,000	6,000
031200-5410	Lease/Rent of Equipment			15,000	15,000	-	-
031200-5510	Travel - Mileage	460	240	500	500	500	500
031200-5540	Travel - Convention & Education	3,493	3,646	3,000	3,000	3,000	3,000
031200-5550	Extradition of Prisoners	119	25	500	500	500	500
031200-5640	Crime Solvers					-	-

031200-5810	Dues & Association Memberships	18,340	19,152	25,000	30,000	30,000	30,000
031200-6001	Office Supplies	5,711	4,663	5,200	5,200	5,000	5,000
031200-6002	Food Supplies & Food Service Supplies	692	995	500	600	500	500
031200-6004	Medical & Laboratory Supplies		55			-	-
031200-6005	Laundry, Housekeeping & Janitorial		15	550	550	550	550
031200-6007	Repair & Maintenance Supplies		6	550	550	550	550
031200-6008	Vehicle & Powered Equipment - Fuel	47,112	39,648	50,000	50,000	49,000	49,000
031200-6009	Vehicle & Powered Equip. Supplies	30,275	32,821	25,000	30,000	30,000	30,000
031200-6010	Police Supplies	6,358	30,049	6,000	10,000	9,000	9,000
031200-6011	Uniforms & Wearing Apparel	12,821	5,886	11,000	20,000	15,000	15,000
031200-6012	Books & Subscriptions	169		225	225	225	225
031200-6014	Other Operating Supplies	3,455	607	1,100	1,500	1,500	1,500
031200-6031	DARE Program					-	-
031200-6032	Investigative Supplies	945	16,522	1,100	1,100	1,100	1,100
031200-6033	Project Lifesaver Equip/Training		-167	500	500	500	500
031200-8002	Furniture & Fixtures	3,141	339	1,500	1,500	1,500	1,500
031200-8003	Communications Equipment	437	5,508	12,025		-	-
031200-8004	Animals	923	1,307	1,250	1,500	1,500	1,500
031200-8005	Motor Vehicles & Equipment	4,538	118,914			-	-
031200-8007	EDP Equipment		15,304			-	-
031200-8012	Computer Software		396	15,144		-	-
031200-8016	Contingency	1,360	87		250	250	250
031200-9998	DCJS Grant					-	-
031200-9999	Matching Grant Funds					-	-
Total		2,046,849	2,193,318	2,210,854	2,345,876	2,470,426	2,370,966

031250 * School Resource Officer *

	FY 2023 ACTUAL	FY 2024 ACTUAL	ADOPTED FY 2025 BUDGET	DEPARTMENTAL FY 26 REQUEST	COUNTY ADMIN FY 2026 RECOMMENDS	ADOPTED FY 2026 BUDGET	
031250-1100	Salaries & Wages - Regular	44,184	94,934	135,979	135,979	142,098	142,098
031250-2100	FICA	3,208	8,165	10,402	8,995	9,400	9,400
031250-2210	VRS	3,648	10,689	14,523	15,556	16,256	16,256
031250-2300	Hospital/Medical Plans	6,815	17,161	34,500	34,596	38,782	40,488
031250-2400	Group Insurance	175	513	734	639	658	658
031250-2500	Disability Insurance					-	-
031250-2710	Workers Compensation	2,018	2,860	3,153	4,524	4,728	4,728
031250-5309	Other Liability Insurance		27	28	27	27	27
Total	60,048	134,349	199,319	200,316	211,949	213,655	

031400 * E911 *

	FY 2023 ACTUAL	FY 2024 ACTUAL	ADOPTED FY 2025 BUDGET	DEPARTMENTAL FY 26 REQUEST	COUNTY ADMIN FY 2026 RECOMMENDS	ADOPTED FY 2026 BUDGET
031400-1100 Salary & Wages					-	-
031400-2100 FICA					-	-
031400-2210 VRS					-	-
031400-2300 Hospital & Medical Plans					-	-
031400-2400 Group Insurance					-	-
031400-3100 Professional Services	9,500			2,000	2,000	2,000
031400-3310 Repair & Maintenance - Contractual					-	-
031400-3320 Maintenance Service Contracts	51,593	66,097	51,000	51,000	51,000	51,000
031400-3500 Printing & Binding					-	-
031400-3600 Advertising					-	-
031400-5110 Electrical Services	726	914	800	900	900	900
031400-5120 Heating Services					-	-
031400-5210 Postal Services					-	-
031400-5230 Telecommunications	36,722	34,310	45,150	45,150	45,150	45,150
031400-5510 Travel - Mileage			100	200	200	200
031400-5540 Travel - Convention & Education			600		-	-
031400-6001 Office Supplies		52			-	-
031400-6002 food Supplies & Food Services					-	-
031400-6007 Repair & Maintenance Supplies					-	-
031400-6012 Books & Subscriptions			3,000	3,000	3,000	3,000
031400-8002 Furniture & Fixtures					-	-
031400-8007 EDP Equipment		4,113	10,000	10,000	10,000	10,000
031400-8012 Computer Software					-	-
031400-8203 Telecommunications Equipment			1,000	1,000	1,000	1,000
031400-8209 Road Signs	2,395	3,581	2,500	3,500	3,500	3,500
031400-9405 E911 Expenditures					-	-
031400-9999 Matching Grant Funds					-	-
Total	100,936	109,067	114,150	116,750	116,750	116,750

032306 * Chesterfield Med-Flight Program *

	FY 2023 ACTUAL	FY 2024 ACTUAL	ADOPTED FY 2025 BUDGET	DEPARTMENTAL FY 26 REQUEST	COUNTY ADMIN FY 2026 RECOMMENDS	ADOPTED FY 2026 BUDGET
032306-5650 Contrib.to Civic/Comm.Organization	700					
Total	700	0	0	0	-	-

	FY 2023 ACTUAL	FY 2024 ACTUAL	ADOPTED FY 2025 BUDGET	DEPARTMENTAL FY 26 REQUEST	COUNTY ADMIN FY 2026 RECOMMENDS	ADOPTED FY 2026 BUDGET
032400 * Forestry Service *						
032400-5650 Contrib.to Civic/Comm.Organization	8,804	8,804	8,804	8,804	8,804	8,804
Total	8,804	8,804	8,804	8,804	8,804	8,804

	FY 2023 ACTUAL	FY 2024 ACTUAL	ADOPTED FY 2025 BUDGET	DEPARTMENTAL FY 26 REQUEST	COUNTY ADMIN FY 2026 RECOMMENDS	ADOPTED FY 2026 BUDGET
032500 * Cumberland Fire & EMS *						
032500-1300 Part-Time Salaries & Wages	23,975	37,616	39,382	80,000	41,800	41,450
032500-2100 FICA	1,834	2,878	3,013	6,120	3,198	3,171
032500-2210 VRS					-	-
032500-2300 Hospital/Medical Plans	8				-	-
032500-2400 Group Insurance					-	-
032500-2710 Workers Compensation		967		2,520	1,317	1,298
032500-3100 Professional Services	933,568	1,068,071	1,183,000	1,221,723	1,221,723	1,221,723
032500-3310 Repair & Maintenance - Contractual	6,800				-	-
032500-3320 Maintenance Service Contracts	317	1,376	15,000	1,800	1,800	1,800
032500-5230 Telecommunications	2,941	1,570	3,000	1,745	1,745	1,745
032500-5304 Other Property Insurance	1,257	5,075	5,028	5,374	5,374	5,374
032500-5305 Motor Vehicle Insurance	10,315	16,419	10,604	17,543	17,543	17,543
032500-5309 Other Liability Insurance	24,772	21,277	25,630	24,250	24,250	24,250
032500-5410 Lease/Rent of Equipment					-	-
032500-5510 Travel - Mileage					-	-
032500-5540 Travel - Convention & Education				2,000	2,000	2,000
032500-5650 Contrib.to Civic/Comm.Organization	115,000	120,000	150,000	206,100	150,000	150,000
032500-5653 Dept. of Fire Grants	36,727		37,000		-	-
032500-5660 Emergency Services Committee					-	-
032500-5810 Dues & Assoc. Memberships			500	500	500	500
032500-5830 Refund of Revenue					-	-
032500-6001 Office Supplies	71	266	500	600	500	500
032500-6002 Food Supplies & Food Service Supplies		104		2,000	2,000	2,000
032500-6004 Medical & Laboratory Supplies	45,858	48,304	30,000	56,092	56,092	56,092
032500-6008 Vehicle & Powered Equip. - Fuel	26,972	18,188	27,000	24,228	24,228	24,228
032500-6009 Vehicle & Power Equip. Supplies	16,859	26,505	17,000	35,036	35,036	35,036
032500-6011 Uniforms & Wearing Apparel	4,226	7,140	2,500	5,000	4,500	4,500

032500-6012	Books & Subscriptions	710	660			-	-
032500-6014	Other Operating Supplies	8,649	13,210	17,000	18,000	16,000	16,000
032500-8001	Machinery & Equipment					-	-
032500-8002	Furniture & Fixtures	95	2,381			-	-
032500-8003	Communications Equipment					-	-
032500-8005	Motor Vehicles & Equipment					-	-
032500-8007	EDP Equipment	347	2,601			-	-
032500-8012	Computer Software	5,000	65,374	700	-	-	-
Total		1,266,301	1,459,982	1,566,857	1,710,631	1,609,605	1,609,210

		FY 2023 ACTUAL	FY 2024 ACTUAL	ADOPTED FY 2025 BUDGET	DEPARTMENTAL FY 26 REQUEST	COUNTY ADMIN FY 2026 RECOMMENDS	ADOPTED FY 2026 BUDGET
033300	* Probation Office *						
033300-5210	Postal Services			100	100	100	100
033300-5230	Telecommunications					-	-
033300-5420	Lease/Rent of Buildings					-	-
033300-5540	Travel - Convention & Education			300	300	300	300
033300-6001	Office Supplies	174	239	500	500	500	500
033300-6003	Agricultural Supplies					-	-
033300-6005	Laundry, Housekeeping & Janitorial	21				-	-
033300-6012	Books and Subscriptions					-	-
033300-8002	Furniture & Fixtures	1,103		500	500	300	300
Total		1,298	239	1,400	1,400	1,200	1,200

		FY 2023 ACTUAL	FY 2024 ACTUAL	ADOPTED FY 2025 BUDGET	DEPARTMENTAL FY 26 REQUEST	COUNTY ADMIN FY 2026 RECOMMENDS	ADOPTED FY 2026 BUDGET
033400	* Correction & Detention *						
033400-3100	Profes. Services					-	-
033400-3800	Purchase of Services from Other Gov't	4,750	13,375	18,000	18,000	14,000	14,000
033400-3810	Piedmont Regional - Adult Detention	385,828	730,435	464,000	500,000	475,000	475,000
033400-3820	SCAAP (Piedmont Regional Jail)					-	-
033400-9999	Grants					-	-
Total		390,578	743,810	482,000	518,000	489,000	489,000

034100 * Building Inspections *

	FY 2023 ACTUAL	FY 2024 ACTUAL	ADOPTED FY 2025 BUDGET	DEPARTMENTAL FY 26 REQUEST	COUNTY ADMIN FY 2026 RECOMMENDS	ADOPTED FY 2026 BUDGET
034100-1100 Salaries & Wages - Regular	100,095	109,917	113,524	116,832	122,089	122,089
034100-1300 Part-time Salaries & Wages					-	-
034100-2100 FICA	7,414	7,958	8,685	7,903	8,258	8,258
034100-2210 VRS	11,158	12,309	12,124	13,844	14,259	14,259
034100-2300 Hospital/Medical Plans	16,047	21,943	22,580	33,024	37,020	37,596
034100-2400 Group Insurance	535	590	613	549	565	565
034100-2710 Workers Compensation	830	717	921	842	880	880
034100-3310 Repair & Maintenance - Contractual					-	-
034100-3320 Maintenance Service Contracts					-	-
034100-3500 Printing & Binding	182	103	450	450	450	450
034100-3600 Advertising	566				-	-
034100-3800 Purchase of Services from Other Gov't					-	-
034100-5210 Postal Services	240	272	400	200	300	300
034100-5230 Telecommunications	888	1,045	1,000	1,000	1,000	1,000
034100-5305 Motor Vehicle Insurance	393	384	500	500	500	500
034100-5307 Public Officials Liability Insurance					-	-
034100-5510 Travel - Mileage	9	3			-	-
034100-5530 Travel - Subsistence & Lodging	78	150	600	600	600	600
034100-5540 Travel - Convention & Education	1,383	330	1,200	1,000	1,000	1,000
034100-5810 Dues & Association Memberships	531	407	500	500	500	500
034100-5830 Refunds of Revenue					-	-
034100-5840 Surcharge Fee - Building Permits	1,375	2,393	1,500	2,000	2,000	2,000
034100-6001 Office Supplies	1,075	741	1,000	1,000	1,000	1,000
034100-6002 Food Supplies & Food Service Supplies					-	-
034100-6007 Repair & Maintenance Supplies	92	46	400	400	400	400
034100-6008 Veh.&Powered Equip - Fues	3,077	1,766	3,200	3,200	2,800	2,800
034100-6009 Veh.&Powered Equip. Supplies	1,292	145	500	500	500	500
034100-6011 Uniforms & Wearing Apparel	403	477	500	400	350	350
034100-6012 Books & Subscriptions	519		700	700	700	700
034100-7001 Machinery and Equipment	155	206	300	300	300	300
034100-8002 Furniture & Fixtures					-	-
034100-8005 Motor Vehicles & Equipment	5				-	-
034100-8007 EDP Equipment		514			-	-
034100-8012 Computer Software					-	-
Total	148,342	162,416	171,197	185,744	195,472	196,048

035100 * Animal Control *

	FY 2023 ACTUAL	FY 2024 ACTUAL	ADOPTED FY 2025 BUDGET	DEPARTMENTAL FY 26 REQUEST	COUNTY ADMIN FY 2026 RECOMMENDS	ADOPTED FY 2026 BUDGET
035100-1100 Salaries & Wages - Regular	83,269	105,369	110,313	156,313	115,277	115,277
035100-1300 Part-time Salaries & Wages	12,916	29,301	45,320	45,320	47,359	47,180
035100-2100 FICA	6,981	10,137	11,906	15,425	15,961	15,947
035100-2210 VRS	9,263	11,322	14,933	21,021	21,466	21,466
035100-2300 Hospital/Medical Plans	12,817	8,757	9,015	28,956	32,460	10,284
035100-2400 Group Insurance	444	543	596	735	750	750
035100-2500 Disability Insurance	179	215	350	493	503	503
035100-2710 Worker's Compensation	722	656	1,323	1,040	1,076	1,075
035100-3100 Professional Services					-	-
035100-3110 Professional Health Services	3,430	6,609	6,000	7,000	7,000	7,000
035100-3310 Repair & Maintenance - Contractual	13,354				-	-
035100-3500 Printing & Binding		186	200	450	450	450
035100-3600 Advertising		66	200	200	200	200
035100-5230 Telecommunications	868	1,372	1,968	1,968	1,968	1,968
035100-5305 Motor Vehicle Insurance	789	768	1,536	1,934	1,934	1,934
035100-5307 Public Officials Liability Insurance					-	-
035100-5510 Travel - Mileage	201	1,017	800	500	500	500
035100-5540 Travel - Convention & Education	635	3,720	3,000	7,000	3,000	3,000
035100-5810 Dues & Association Membership	24		200	200	200	200
035100-5820 Claims & Bounties					-	-
035100-6001 Office Supplies	480	837	600	1,100	1,100	1,100
035100-6002 Food Supplies & Food Service Services	150	180	1,500	1,500	750	750
035100-6003 Agricultural Supplies					-	-
035100-6004 Medical & Laboratory Supplies			800	800	800	800
035100-6005 Laundry, Housekeeping & Janitorial	921	494	1,600	-	-	-
035100-6007 Repair & Maintenance Supplies	156	5	1,000	3,000	3,000	3,000
035100-6008 Veh.&Pow.Equip - Fuels	4,200	5,155	5,000	6,500	5,000	5,000
035100-6009 Veh.&Pow.Equip.Supplies	1,466	1,194	3,500	4,500	2,500	2,500
035100-6010 Police Supplies	594	3,734	2,500	2,500	2,500	2,500
035100-6011 Uniforms & Wearing Apparel	1,060	624	1,800	2,200	1,800	1,800
035100-6012 Books & Subscriptions				97	100	100
035100-6014 Other Operating Supplies			1,000	1,200	1,200	1,200
035100-8007 EDP Equipment				8,250	-	-
035100-8012 Computer Software				2,000	-	-
Total	154,919	192,261	226,960	322,201	268,854	246,484

035300 * Medical Examiner *

035300-3110 Professional Health Services
Total

FY 2023 ACTUAL	FY 2024 ACTUAL	ADOPTED FY 2025 BUDGET	DEPARTMENTAL FY 26 REQUEST	COUNTY ADMIN FY 2026 RECOMMENDS	ADOPTED FY 2026 BUDGET
100	80	200	200	200	200
100	80	200	200	200	200

042400 * Refuse Disposal *

042400-1100 Salaries & Wages - Regular
 042400-1300 Part-time Salaries & Wages
 042400-2100 FICA
 042400-2210 VRS
 042400-2300 Hospital/Medical Plans
 042400-2400 Group Insurance
 042400-2500 Disability Insurance
 042400-2600 Unemployment Insurance
 042400-2710 Worker's Compensation
 042400-3100 Professional Services
 042400-3110 Professional Health Services
 042400-3160 Other Contractual Services
 042400-3800 Purchase of Services from Other Gov't
 042400-5110 Electrical Services
 042400-5410 Lease/Rent of Equipment
 042400-5840 Surcharge Fee - Building Permits
 042400-6001 Office Supplies
 042400-6003 Agricultural Supplies
 042400-6005 Laundry, Housekeeping & Janitorial
 042400-6007 Repair and Maintenance Supplies
 042400-6008 Veh.&Pow.Equip. - Fuels
 042400-6009 Veh.&Pow.Equip. - Supplies
 042400-6011 Uniforms & wearing apparel
 042400-6014 Other Operating Supplies
 042400-8001 Machinery & Equipment
 042400-8002 Furniture & Fixtures
 042400-8003 Communications Equipment
 042400-8092 Haz Mat/Tire Disposal Day
Total

FY 2023 ACTUAL	FY 2024 ACTUAL	ADOPTED FY 2025 BUDGET	DEPARTMENTAL FY 26 REQUEST	COUNTY ADMIN FY 2026 RECOMMENDS	ADOPTED FY 2026 BUDGET
131,751	143,647	163,436	156,160	186,305	186,348
56,339	40,622	68,775	45,941	43,643	43,767
13,444	13,333	17,764	14,569	16,786	16,844
16,791	17,479	18,732	18,197	21,852	21,852
30,275	26,820	32,678	32,616	57,648	59,376
805	838	883	725	918	918
242	310	473	365	367	367
				-	-
4,062	2,090	2,817	2,890	4,415	4,433
2,127	39,996	8,430	9,000	8,500	8,500
				-	-
660,092	718,438	700,000	700,000	700,000	700,000
25,363	25,524	37,530	37,530	37,350	37,350
2,403	3,241	2,200	3,264	3,264	3,264
	421	750	2,000	500	500
				-	-
8				-	-
				-	-
3				-	-
7,480	1,929	3,000	3,000	2,000	2,000
		800	800	800	800
100	749	1,500	1,500	1,000	1,000
1,208	1,186	1,200	2,300	1,800	1,800
				-	-
	161		40,000	-	-
				-	-
				-	-
9,760	1,430	8,000		-	-
962,253	1,038,214	1,068,968	1,070,857	1,087,150	1,089,119

043200 * General Properties *

	FY 2023 ACTUAL	FY 2024 ACTUAL	ADOPTED FY 2025 BUDGET	DEPARTMENTAL FY 26 REQUEST	COUNTY ADMIN FY 2026 RECOMMENDS	ADOPTED FY 2026 BUDGET
043200-1100 Salaries & Wages - Regular	285,738	330,186	377,921	377,323	400,681	400,782
043200-1300 Part-time Salaries & Wages	6,120				-	-
043200-2100 FICA	21,160	23,690	28,911	27,741	28,849	28,856
043200-2210 VRS	30,463	36,804	44,482	46,401	48,181	48,181
043200-2300 Hospital/Medical Plans	68,408	89,452	109,291	89,220	121,082	113,592
043200-2400 Group Insurance	1,461	1,765	2,041	1,773	1,856	1,856
043200-2500 Disability Insurance	418	844	1,313	1,092	986	986
043200-2600 Unemployment Insurance					-	-
043200-2710 Workers Compensation	2,841	2,490	5,272	5,596	5,942	5,944
043200-3100 Professional Services	71,173	46,570	100,000	42,000	80,000	80,000
043200-3110 Professional Health Services	439	430			-	-
043200-3160 Other Contractual Services	9,496	32,582		-	-	-
043200-3180 Pest Control	2,085	1,500	2,000	2,000	2,000	2,000
043200-3200 Temporary Help Service Fees					-	-
043200-3310 Repair & Maintenance - Contractual	6,753	26,530	20,000	20,000	20,000	20,000
043200-3320 Maintenance Service Contracts	7,350			10,000	10,000	10,000
043200-5110 Electrical Services	109,634	147,363	153,000	153,000	153,000	153,000
043200-5120 Heating Services	13,854	31,894	25,000	25,000	25,000	25,000
043200-5130 Sewer Hook-Up Fees					-	-
043200-5131 Sewer User Charges	43,778	52,024	47,000	43,082	43,082	43,082
043200-5134 Water user charges	14,103	16,315	16,000	15,703	15,703	15,703
043200-5210 Postal Services		11			-	-
043200-5230 Telecommunications	4,617	8,946	10,200	10,200	10,200	10,200
043200-5304 Other Property Insurance	10,670	14,913	17,200	15,410	15,410	15,410
043200-5305 Motor Vehicle Insurance	9,029	7,683	8,266	13,035	13,035	13,035
043200-5308 General Liability Insurance	4,436	4,406	5,200	3,887	3,887	3,887
043200-5410 Lease/Rent of Equipment	18,614	5,279	3,500	5,500	4,500	4,500
043200-5510 Travel - Mileage					-	-
043200-5540 Travel - Convention & Education	2,005	867	1,500	4,955	4,955	4,955
043200-5810 Dues & Association Memberships	45	45	100	500	500	500
043200-6001 Office Supplies	438	460	300	300	300	300
043200-6002 Food Supplies and Food Services		1,026	300	300	300	300
043200-6003 Agricultural Supplies	4,074	1,225	1,000	2,000	1,850	1,850
043200-6005 Laundry, Housekeeping & Janitorial	6,040	7,038	8,300	8,800	8,750	8,750
043200-6007 Repair & Maintenance Supplies	39,168	92,314	42,000	65,000	50,000	50,000
043200-6008 Veh.&Pow.Equip. - Fuels	18,021	22,006	28,000	15,294	15,294	15,294

043200-6009	Veh.&Pow.Equip. - Supplies	36,484	33,326	30,000	30,000	30,000	30,000
043200-6011	Uniforms & Wearing Apparel	4,315	6,157	7,600	8,300	8,000	8,000
043200-6013	Educational Supplies-Repair & Maintenance	168,906	221,249	55,000	55,000	55,000	55,000
043200-6014	Other Operating Supplies	-149	486			-	-
043200-6022	Courthouse Supplies-repair & maintenance	9,462	3,971	5,000	5,000	5,000	5,000
043200-8001	Machinery & Equipment	98	1,176		15,000	-	-
043200-8002	Furniture & Fixtures			600	1,000	500	500
043200-8012	Computer Software		4,000		5,000	5,000	5,000
043200-9999	Matching Grant Funds					-	-
	Total	1,031,547	1,277,023	1,156,297	1,124,412	1,188,844	1,181,464

		FY 2023 ACTUAL	FY 2024 ACTUAL	ADOPTED FY 2025 BUDGET	DEPARTMENTAL FY 26 REQUEST	COUNTY ADMIN FY 2026 RECOMMENDS	ADOPTED FY 2026 BUDGET
051200	* Supplement of Local Health Dept. *						
051200-5610	Payment to State Health Department	115,755	125,970	133,379	133,379	133,379	133,379
	Total	115,755	125,970	133,379	133,379	133,379	133,379

051405	* Piedmont Senior Resources *						
051405-5650	Contributions to Civic/Comm Organizations	11,523	11,523	12,302	12,770	12,770	12,770
	Total	11,523	11,523	12,302	12,770	12,770	12,770

052500	* Chapter 10 Board - Crossroads *						
052500-5620	Payment to Mental Health Services	37,000	35,137	39,816	46,334	46,334	46,334
	Total	37,000	35,137	39,816	46,334	46,334	46,334

052600	* Free Clinic of Powhatan *						
052600-5650	Contributions to Civic/Comm Organizations		10,000	10,000	10,000	10,000	10,000
	Total	-	10,000	10,000	10,000	10,000	10,000

052700	* Heart of Virginia Free Clinic *						
052700-5650	Contributions to Civic/Comm Organizations		2,000	2,000	2,000	2,000	2,000
	Total	-	2,000	2,000	2,000	2,000	2,000

		FY 2023 ACTUAL	FY 2024 ACTUAL	ADOPTED FY 2025 BUDGET	DEPARTMENTAL FY 26 REQUEST	COUNTY ADMIN FY 2026 RECOMMENDS	ADOPTED FY 2026 BUDGET
061230	* CSA Management *						
061230-1100	Salary & Wages - Regular	9,984	14,877	16,280	16,280	17,013	17,013
061230-1300	Part Time Salary & Wages					-	-
061230-2100	FICA	370	1,027	1,245	1,245	1,301	1,301
061230-2210	VRS	668	1,675	2,227	2,227	2,294	2,294
061230-2300	Hospital/Medical Plans	1,099				-	-
061230-2400	Group Insurance	32	80	88	88	91	91
061230-2500	Disability Insurance	31	79	120	120	124	124
061230-2600	Unemployment Insurance					-	-
061230-2710	Workers Comp	16	11		7	7	7
061230-3100	Professional Services					-	-
061230-3320	Maintenance Service contracts					-	-
061230-3500	Printing & Binding			100	100	100	100
061230-3800	Purchase of Svcs from other Gov't					-	-
061230-5210	Postal Services					-	-
061230-5230	Telecommunications					-	-
061230-5510	Travel - Mileage	198		100	100	100	100
061230-5540	Travel - Convention & Education	949	588	500	500	500	500
061230-5810	Dues & Associataion Membership	50		300	300	300	300
061230-6001	Office Supplies	593	287	200	200	200	200
061230-6002	Food Service & Food Supplies	358				-	-
061230-6012	Books & Subscriptions	250	300	100	100	100	100
061230-8002	Furniture & Fixtures					-	-
	Total	14,598	18,924	21,260	21,267	22,129	22,129

		FY 2023 ACTUAL	FY 2024 ACTUAL	ADOPTED FY 2025 BUDGET	DEPARTMENTAL FY 26 REQUEST	COUNTY ADMIN FY 2026 RECOMMENDS	ADOPTED FY 2026 BUDGET
068000	* Community Colleges *						
068000-5650	Contribution to Civic/Comm. Organization	10,622	10,593	10,434	10,375	10,375	10,375
	Total	10,622	10,593	10,434	10,375	10,375	10,375

071500 * Recreation *

	FY 2023 ACTUAL	FY 2024 ACTUAL	ADOPTED FY 2025 BUDGET	DEPARTMENTAL FY 26 REQUEST	COUNTY ADMIN FY 2026 RECOMMENDS	ADOPTED FY 2026 BUDGET
071500-1100 Salary & Wages - Regular	11,130	52,637	59,570	59,569	62,250	62,250
071500-1300 Part-time salary & wages	24,806	27,354	32,445	32,445	33,905	33,918
071500-2100 FICA	2,649	5,988	7,039	7,039	7,356	7,357
071500-2210 VRS	3,280	6,459	7,553	7,410	7,633	7,633
071500-2300 Hospital/Medical Plans	3,376	8,757	9,015	8,988	10,076	10,284
071500-2400 Group Insurance	157	310	322	280	288	288
071500-2500 Disability Insurance	154	303	441	315	324	324
071500-2710 Workers Compensation	313	1,135	367	1,152	1,204	1,204
071500-3100 Professional Services	700		1,000	1,000	750	750
071500-3160 Other Contractual Services	2,150	5,071	1,500	1,000	1,000	1,000
071500-3200 Temporary Help Service Fees	3,760	175	2,000	1,000	1,000	1,000
071500-3310 Repair & Maintenance - Contractual					-	-
071500-3320 Maintenance service contracts					-	-
071500-3500 Printing & Binding	5,198	9,387	6,000	6,000	5,000	5,000
071500-3600 Advertising	135				-	-
071500-5110 Electrical Services	4,116	4,764	5,200	5,200	5,200	5,200
071500-5131 Sewer User Charges	573	636	864	864	864	864
071500-5134 Water User Charges	4,990	18,873	2,732	2,732	2,732	2,732
071500-5210 Postal Services	76	13	25	50	50	50
071500-5230 Telecommunications	414	960	840	1,457	1,437	1,437
071500-5510 Travel - Mileage		306	315	315	300	300
071500-5540 Travel - Convention & Education		1,998	1,000	1,000	250	250
071500-5650 Contribution to Civic/Comm. Organization		8,881			-	-
071500-5670 Background/License Checks	597		400	400	400	400
071500-5810 Dues & Association Memberships	260	260	200	200	200	200
071500-5830 Refunds of Revenue					-	-
071500-6001 Office Supplies	1,703	2,157	300	400	400	400
071500-6002 Food Supplies & Food Service Supplies	2,228	31	400	400	400	400
071500-6003 Agricultural Supplies	859	45	500	400	400	400
071500-6005 Laundry & Housekeeping Supplie	30	86	200	200	200	200
071500-6007 Repair & Maintenance Supplies	379	588	200	300	300	300
071500-6008 Vehicle & powered equipment - fuel	7	464	1,600	1,000	750	750
071500-6009 Vehicle & powered equipment - supplies	20	262	1,000	500	450	450
071500-6011 Uniforms & Wearing Apparel	323		700	700	400	400
071500-6014 Other Operating Supplies	1,959	295			-	-
071500-8004 Equipment - Parks	2,409				-	-

071500-8005	Motor Vehicles & Equipment					-	-
071500-8090	Exercise Equipment/Rec. Equipment	1,395			200	200	200
071500-8092	Recreation Dept. Community Events	6,681	7,635	4,000	4,000	4,000	4,000
071500-8093	Sporting/Special Events	1,651	39	2,000	2,000	2,000	2,000
071500-8094	Youth League - Football	15,333	1,634			-	-
071500-8095	Youth League - Baseball	15,707				-	-
071500-8096	Youth League - Soccer	400				-	-
071500-8097	Youth League - Cheerleading	3,342				-	-
071500-8098	Youth League - Basketball	5,916				-	-
071500-8099	Youth League - Softball	12,541	810			-	-
071500-8100	Adult League - Mens Softball		150		500	500	500
071500-8101	Adult League - Mens Basketball					-	-
071500-8102	Youth League - Wrestling	38				-	-
071500-8103	Martial Arts Class	95				-	-
071500-8104	Youth League - Volleyball	5,165				-	-
	Total	147,015	168,463	149,728	149,017	152,219	152,442

072000 * Cumberland Youth Athletic Association *

	FY 2023 ACTUAL	FY 2024 ACTUAL	ADOPTED FY 2025 BUDGET	DEPARTMENTAL FY 26 REQUEST	COUNTY ADMIN FY 2026 RECOMMENDS	ADOPTED FY 2026 BUDGET
072000-5650 Contribution to Civic/Comm. Organization			10,000	10,000	8,000	8,000
Total	-	-	10,000	10,000	8,000	8,000

073100 * Local Library *

	FY 2023 ACTUAL	FY 2024 ACTUAL	ADOPTED FY 2025 BUDGET	DEPARTMENTAL FY 26 REQUEST	COUNTY ADMIN FY 2026 RECOMMENDS	ADOPTED FY 2026 BUDGET
073100-5650 Contribution to Civic/Comm. Organization	118,354	127,310	178,463	178,463	178,463	178,463
Total	118,354	127,310	178,463	178,463	178,463	178,463

081100 * Planning Commission *

	FY 2023 ACTUAL	FY 2024 ACTUAL	ADOPTED FY 2025 BUDGET	DEPARTMENTAL FY 26 REQUEST	COUNTY ADMIN FY 2026 RECOMMENDS	ADOPTED FY 2026 BUDGET
081100-1100 Salaries & Wages - Regular	3,210	2,965	4,930	4,930	4,930	4,930
081100-2100 FICA	246	227	377	377	377	377
081100-2710 Workers Compensation		2			-	-
081100-3100 Professional Services					-	-
081100-3150 Legal Services					-	-
081100-3500 Printing & Binding			100	100	100	100
081100-3600 Advertising	2,515	3,457	3,000	3,000	3,000	3,000
081100-5210 Postal Services		500	500	500	500	500
081100-5230 Telecommunications					-	-
081100-5510 Travel - Mileage					-	-
081100-5530 Travel - Subsistence & Lodging					-	-
081100-5540 Travel - Convention & Education		1,950	2,000	2,250	2,250	2,250
081100-5810 Dues & Association Memberships			100	100	100	100
081100-6001 Office Supplies	132	64	150	150	150	150
081100-6002 Food Supplies & Food Service Supplies		36	100	100	100	100
081100-6007 Repair & Maintenance Supplies					-	-
081100-6012 Books & Subscriptions		43	100	100	100	100
081100-6014 Other Operating Supplies					-	-
081100-8001 Machinery & Equipment					-	-
081100-8002 Furniture & Fixtures					-	-
Total	6,103	9,244	11,357	11,607	11,607	11,607

081110 * Planning/Zoning Dept. *

	FY 2023 ACTUAL	FY 2024 ACTUAL	ADOPTED FY 2025 BUDGET	DEPARTMENTAL FY 26 REQUEST	COUNTY ADMIN FY 2026 RECOMMENDS	ADOPTED FY 2026 BUDGET
081110-1100 Salaries & Wages - Regular	56,750	59,114	61,389	101,389	64,152	64,152
081110-1300 Part-time Salaries & Wages	1,233	16,188			-	-
081110-2100 FICA	3,775	5,101	4,696	7,756	5,045	5,045
081110-2210 VRS	6,266	6,656	6,556	11,999	7,234	7,234
081110-2300 Hospital/Medical Plans	16,514	18,302	18,835	32,412	21,133	21,924
081110-2400 Group Insurance	300	319	332	477	297	297
081110-2500 Disability Insurance				211	-	-

081110-2710	Worker's Compensation	770	850	948	789	991	991
081110-3100	Professional Services	3,707	3,447	4,800	4,000	4,000	4,000
081110-3150	Legal Services					-	-
081110-3320	Maintenance Service Contracts					-	-
081110-3500	Printing & Binding			200	200	200	200
081110-3600	Advertising	541	633	550	2,000	2,000	2,000
081110-5210	Postal Services		197	200	200	200	200
081110-5230	Telecommunications	420	420	420	420	420	420
081110-5510	Travel - Mileage	323		350	350	350	350
081110-5530	Travel - Subsistence & Lodging	818	397	500	1,600	-	-
081110-5540	Travel - Convention & Education	460	250	800	1,000	-	-
081110-5810	Dues & Association Memberships	191	778	700	800	800	800
081110-5830	Refunds of Revenue					-	-
081110-6001	Office Supplies	826	1,172	1,000	1,500	1,250	1,250
081110-6002	Food Supplies & Food Service Supplies					-	-
081110-6007	Repair & Maintenance Supplies		55			-	-
081110-6012	Books & Subscriptions	30	45	250	250	250	250
081110-6014	Other Operating Supplies					-	-
081110-8002	Furniture & Fixtures		62		1,500	-	-
081110-8003	Communications Equipment					-	-
Total		92,924	113,986	102,526	168,853	108,321	109,112

		FY 2023 ACTUAL	FY 2024 ACTUAL	ADOPTED FY 2025 BUDGET	DEPARTMENTAL FY 26 REQUEST	COUNTY ADMIN FY 2026 RECOMMENDS	ADOPTED FY 2026 BUDGET
081200	* Community & Economic Development *						
081200-3320	Maintenance Service Contracts	800	800	800	800	800	800
081200-3500	Printing & Binding	200	200	200	200	200	200
081200-3600	Advertising					-	-
081200-6012	Books & Subscriptions		464			-	-
081200-9996	Patriot Day	258	447			-	-
081200-9999	Matching Grant Funds					-	-
Total		1,258	1,911	1,000	1,000	1,000	1,000

	FY 2023 ACTUAL	FY 2024 ACTUAL	ADOPTED FY 2025 BUDGET	DEPARTMENTAL FY 26 REQUEST	COUNTY ADMIN FY 2026 RECOMMENDS	ADOPTED FY 2026 BUDGET
081400 * Board of Zoning Appeals *						
081400-1100 Salaries	170		420	420	420	420
081400-3600 Advertising		320	600	600	600	600
081400-5210 Postal Services			100	100	100	100
081400-5510 Travel - mileage					-	-
081400-5530 Travel - Subsistence & Lodging					-	-
081400-5540 Travel - Convention & Education					-	-
081400-6001 Office Supplies			100	100	100	100
081400-6002 Food Supplies & Food Service Supplies					-	-
081400-6014 Other operating supplies			50	50	50	50
081400-8002 Furniture & Fixtures					-	-
Total	170	320	1,270	1,270	1,270	1,270

	FY 2023 ACTUAL	FY 2024 ACTUAL	ADOPTED FY 2025 BUDGET	DEPARTMENTAL FY 26 REQUEST	COUNTY ADMIN FY 2026 RECOMMENDS	ADOPTED FY 2026 BUDGET
081514 *Steps*						
081514-5650 Contribution to Civic/Comm. Organization	14,495	25,495	25,495	31,745	31,745	31,745
Total	14,495	25,495	25,495	31,745	31,745	31,745

	FY 2023 ACTUAL	FY 2024 ACTUAL	ADOPTED FY 2025 BUDGET	DEPARTMENTAL FY 26 REQUEST	COUNTY ADMIN FY 2026 RECOMMENDS	ADOPTED FY 2026 BUDGET
081516 *Commonwealth Regional Council*						
081516-5650 Contribution to Civic/Comm. Organization	19,000	26,500	19,000	19,000	19,000	19,000
Total	19,000	26,500	19,000	19,000	19,000	19,000

	FY 2023 ACTUAL	FY 2024 ACTUAL	ADOPTED FY 2025 BUDGET	DEPARTMENTAL FY 26 REQUEST	COUNTY ADMIN FY 2026 RECOMMENDS	ADOPTED FY 2026 BUDGET
081517 * VA Heartland Regional Econ. Development *						
081517-5650 Contribution to Civic/Comm. Organization			25,000	25,000	25,000	25,000
Total	-	-	25,000	25,000	25,000	25,000

081530 *Piedmont Area Veterans Council *

081530-5650	Contribution to Civic/Comm. Organization	5,000	5,000	5,000	10,000	10,000	10,000
	Total	5,000	5,000	5,000	10,000	10,000	10,000

081535 * Farmville Area Chamber of Commerce *

081535-5650	Contribution to Civic/Comm. Organization	1,500		1,500	1,500	1,500	1,500
	Total	1,500	0	1,500	1,500	1,500	1,500

081541 * Longwood Small Bus. Dev. Ctr *

081541-5650	Contribution to Civic/Comm. Organization	3,000	3,000	3,000	3,000	3,000	3,000
	Total	3,000	3,000	3,000	3,000	3,000	3,000

081542 * Southside Violence Prevention *

081542-5650	Contribution to Civic/Comm. Organization	8,348				-	-
	Total	8,348	0	0	0	-	-

081550 * Virginia Legal Aid Society *

081550-5650	Contribution to Civic/Comm. Organization		2,600		2,500	-	-
	Total	-	2,600	-	2,500	-	-

081565 *Piedmont Habitat for Humanity*

081565-5650	Contribution to Civic/Comm. Organization	5,000	5,000	5,000	5,000	5,000	5,000
	Total	5,000	5,000	5,000	5,000	5,000	5,000

NEW* *Southside VA Alcohol Safety Action Prog. (VASAP)

NEW	Contribution to Civic/Comm. Organization				5,000	5,000	5,000
		-	-	-	5,000	5,000	5,000

NEW ***SCAN***

NEW	Contribution to Civic/Comm. Organization				5,000	5,000	5,000
		-	-	-	5,000	5,000	5,000

082401 ***Peter Francisco SWD***

082401-5650	Contribution to Civic/Comm. Organization	12,000	12,000	15,000	20,000	15,000	15,000
	Total	12,000	12,000	15,000	20,000	15,000	15,000

083500 *** Extension Agents ***

	FY 2023 ACTUAL	FY 2024 ACTUAL	ADOPTED FY 2025 BUDGET	DEPARTMENTAL FY 26 REQUEST	COUNTY ADMIN FY 2026 RECOMMENDS	ADOPTED FY 2026 BUDGET
083500-1100	34,676	55,799	61,748	67,928	67,928	67,928
083500-1300	15,716					
083500-2210						
083500-2400						
083500-3200						
083500-5110	1,769	2,034				
083500-5133						
083500-5230						
083500-5510						
083500-5540	230	135				
083500-5810	335	215	2,370			
083500-6001						
083500-6002						
083500-8003						
083500-8007						
	52,726	58,183	64,118	67,928	67,928	67,928

090000 *Non-Departmental*

	FY 2023 ACTUAL	FY 2024 ACTUAL	ADOPTED FY 2025 BUDGET	DEPARTMENTAL FY 26 REQUEST	COUNTY ADMIN FY 2026 RECOMMENDS	ADOPTED FY 2026 BUDGET
090000-1000 Ton of Farmville - Sales Tax	5,770	5,962	6,000	6,000	6,000	6,000
090000-1001 Town of Farmville - License Tax	7,485	6,552	8,500	8,500	8,500	8,500
090000-1005 To Balance Bank Statement					-	-
090000-1010 Primary Filing Fee					-	-
090000-1020 General Fund Reserve					-	-
090000-1030 Erroneous Assessments	891	1,155	4,000	4,000	4,000	4,000
090000-1060 Miscellaneous Projects Reserve			2,000	2,000	2,000	2,000
090000-1070 Health Insurance Fees					-	-
Total	14,146	13,669	20,500	20,500	20,500	20,500

093100 *Transfers*

	FY 2023 ACTUAL	FY 2024 ACTUAL	ADOPTED FY 2025 BUDGET	DEPARTMENTAL FY 26 REQUEST	COUNTY ADMIN FY 2026 RECOMMENDS	ADOPTED FY 2026 BUDGET
093100-9201 TRANSFERS TO SCHOOL FUND	3,463,507	3,107,362	5,594,459	6,018,841	5,721,541	5,721,541
093100-9202 TRANSFERS TO CAPITAL PROJECTS	1,138,799	1,433,116		-	-	-
093100-9203 TRANSFERS TO SOCIAL SERVICES FUND	375,532	480,664	531,068	552,733	552,733	552,733
093100-9207 TRANSFER TO SPECIAL WELFARE					-	-
093100-9220 TRANSFER TO SEWER FUND	142,343	279,086	112,164	482,866	175,938	176,179
093100-9222 TRANSFER TO COMP SERVICES ACT	200,000	125,000	220,071	220,071	220,071	220,071
093100-9225 TRANSFER TO EDA	112,163	122,430	107,771	116,820	120,820	120,820
093100-9227 TRANSFER TO DEBT SERVICE FUND	3,087,844	2,958,658	2,939,001	2,935,136	2,935,136	2,935,136
093100-9229 TRANSFER TO ARP FUND					-	-
093100-9230 TRANSFER TO CARES FUND					-	-
Total	8,520,188	8,506,316	9,504,534	10,326,467	9,726,239	9,726,480

TOTAL FOR FUND #100

\$ 18,005,174 \$ 19,469,481 \$ 20,258,336 \$ 21,843,674 \$ 21,184,174 \$ 21,074,800

FUND # 150 ** ASSET FORFEITURE FUND REVENUES**

	FY 2023 ACTUAL	FY 2024 ACTUAL	ADOPTED FY 2025 BUDGET	DEPARTMENTAL FY 26 REQUEST	COUNTY ADMIN FY 2026 RECOMMENDS	ADOPTED FY 2026 BUDGET
000999 Asset Forfeiture Revenue						
001501-0001 Interest - State	34	34				
001501-0002 Interest - Federal	1	1				
001501-0003 Interest FAF (Dept. of Treasury)						
001899-0013 Miscellaneous Revenue						
002402-0001 Asset Forfeiture Revenue (State)	7,429	6,193	30,000	30,000	30,000	30,000
003301-0012 Federal Asset Forfeiture Rev (Justice)						
003301-0014 Federal Asset Forfeiture Rev (Treasury)						
004106-0001 Carryover Balance						
Total Revenue for Asset Forfeiture Fund	\$ 7,464	\$ 6,228	\$ 30,000	\$ 30,000	30,000	\$ 30,000

FUND # 150 ** ASSET FORFEITURE FUND EXPENDITURES**

	FY 2023 ACTUAL	FY 2024 ACTUAL	ADOPTED FY 2025 BUDGET	DEPARTMENTAL FY 26 REQUEST	COUNTY ADMIN FY 2026 RECOMMENDS	ADOPTED FY 2026 BUDGET
022100 Commonwealth's Attorney						
022100-9407 Expenditures - Comm. Attorney (State)	500	5,554	10,000	10,000	10,000	10,000
Total - Commonwealth's Attorney	\$ 500	\$ 5,554	\$ 10,000	\$ 10,000	10,000	\$ 10,000
031200 Sheriff						
031200-9407 Expenditures - Sheriff (State)	3,600	2,925	20,000	20,000	20,000	20,000
031200-9500 Expenditures - Sheriif (Federal)						
Total - Sheriff	\$ 3,600	\$ 2,925	\$ 20,000	\$ 20,000	20,000	\$ 20,000
Total Expenditures for Fund	\$ 4,100	\$ 8,479	\$ 30,000	\$ 30,000	30,000	\$ 30,000

FUND # 201 ** SOCIAL SERVICES FUND REVENUES**

	FY 2023 ACTUAL	FY 2024 ACTUAL	ADOPTED FY 2025 BUDGET	DEPT FY 2026 REQUEST	COUNTY ADMIN FY 2026 RECOMMENDS	ADOPTED FY 2026 BUDGET
001899 * Miscellaneous Revenue *						
001899-0098 Refunds & Reimbursements	31,327	10,651				
001899-0099 Cancelled Checks - Social Services	500	470				
Total Miscellaneous Revenue	\$ 31,827	\$ 11,121	\$ -	\$ -	\$ -	\$ -
002401 * Welfare *						
002401-0002 Social Services - State Funds	432,037	485,480	872,014	891,799	891,799	891,799
Total Welfare Revenue - State	\$ 432,037	\$ 485,480	\$ 872,014	\$ 891,799	\$ 891,799	\$ 891,799
003305 * Social Services *						
003305-0007 Social Services - Federal Funds	791,831	823,925	1,134,616	1,165,666	1,165,666	1,165,666
003305-0008 Medicaid Overtime Funding		404				
003305-0009 ARRA Federal Funding	843	1,802				
003305-0010 APS - COVIS Relief	4,802	146				
Total Federal Funds Revenue	\$ 797,476	\$ 826,277	\$ 1,134,616	\$ 1,165,666	\$ 1,165,666	\$ 1,165,666
004105 * Fund Transfers *						
004105-0001 Transfer from General Fund	375,532	480,664	531,068	552,733	552,733	552,733
Total Fund Transfers	\$ 375,532	\$ 480,664	\$ 531,068	\$ 552,733	\$ 552,733	\$ 552,733
Total Revenue for Fund	\$ 1,636,872	\$ 1,803,542	\$ 2,537,698	\$ 2,610,198	\$ 2,610,198	\$ 2,610,198

FUND # 201 ** SOCIAL SERVICES FUND EXPENDITURES**

	FY 2023 ACTUAL	FY 2024 ACTUAL	ADOPTED FY 2025 BUDGET	DEPT FY 2026 REQUEST	COUNTY ADMIN FY 2026 RECOMMENDS	ADOPTED FY 2026 BUDGET
053100-5799 Social Services Fund Expenditures	1,636,873	1,803,542	2,537,698	\$ 2,610,198	2,610,198	2,610,198
Total	\$ 1,636,873	\$ 1,803,542	\$ 2,537,698	\$ 2,610,198	\$ 2,610,198	\$ 2,610,198
Total Expenditures for Fund	\$ 1,636,873	\$ 1,803,542	\$ 2,537,698	\$ 2,610,198	\$ 2,610,198	\$ 2,610,198

FUND# 205 ** SCHOOL FUND REVENUES**

FY 2023 ACTUAL	FY 2024 ACTUAL	ADOPTED FY 2025 BUDGET	DEPARTMENTAL FY 26 REQUEST	COUNTY ADMIN FY 2026 RECOMMENDS	ADOPTED FY 2026 BUDGET
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001803	* Expenditure Refunds *					
001803-0002	REBATES AND REFUNDS	322,295	266,678			

001899	* Miscellaneous Revenue *					
001899-0005	SALE OF SUPPLIES (COPIES, ETC)		28			
001899-0010	SCHOOL INSURANCE ADJUSTMENTS	30,157	7,623			
001899-0012	SCHOOL TUITION REIMBURSEMENT					
001899-0013	MISCELLANEOUS REVENUE	10,239	73,042	157,298	322,132	322,132
001899-0015	RENTAL OF PROPERTY		450			
001899-0021	E-RATE	25,380	27,540			
001899-0025	SCHOOL ESCROW ACCT - INTERES	2				
001899-0099	CANCELLED CHECKS - SCHOOL	3,404	124			
	Total Exp. Refund & Misc. Revenue	\$ 391,477	\$ 375,485	\$ 157,298	322,132	\$ 322,132

002402	* State Education *					
002402-0001	STATE SALES TAX	1,960,488	1,789,701	13,801,880	14,555,592	14,555,592
002402-0002	BASIC SCHOOL AID	5,062,808	5,195,540			
002402-0003	ISAEF	8,203	8,173			
002402-0005	REGULAR FOSTER CHILD	9,820	12,724			
002402-0007	GIFTED AND TALENTED	45,987	44,026			
002402-0008	REMEDIAL EDUCATION	312,968	265,757			
002402-0011	COMPENSATION SUPPLEMENT	321,422	793,008			
002402-0012	SPECIAL EDUCATION SOQ	562,515	547,524			
002402-0014	TEXTBOOK PAYMENTS	108,709	105,967			
002402-0015	STATE FOOD PAYMENTS		8,499			
002402-0016	SOL TRAINING					
002402-0017	VOCATIONAL EDUCATION SOQ	287,416	279,365			
002402-0020	PROJECT GRADUATION	4,702	4,702			
002402-0021	FICA - INSTRUCTIONAL	302,198	293,774			
002402-0022	FICA - NON-INSTRUCTIONAL					
002402-0023	VRS - INSTRUCTIONAL	703,759	685,205			
002402-0024	VRS - NON-INSTRUCTIONAL					
002402-0025	GROUP LIFE - INSTRUCTIONAL	21,351	20,812			
002402-0026	GROUP LIFE - NON-INSTRUCTION					
002402-0027	Positive Behavioral Interven	24,000	22,500			
002402-0028	EARLY READING INTERVENTION	54,460	31,120			
002402-0033	STATE LOTTERY FOR SCHOOL	331,753	324,127			
002402-0046	HOMEBOUND INSTRUCTION		3,275			
002402-0048	Special Education-Regional P	96,073	75,281			

002402-0052	VOCATIONAL ED - CATEGORICAL		3,522						
002402-0059	SPECIAL ED - FOSTER CHILD	3,386	14,472						
002402-0060	REGIONAL SUMMER SCHOOL-GOV S	15,000	8,484						
002402-0065	AT-RISK	1,771,696	1,762,843						
002402-0071	REMEDIAL SUMMER	64,233	97,271						
002402-0072	INDUSTRY CERTIFICATION COSTS	1,207							
002402-0075	REDUCED K-3	353,274	494,100						
002402-0076	TECHNOLOGY	128,000	128,000						
002402-0081	AT RISK 4 YR OLDS	217,280	232,046						
002402-0082	HOMEWORK ASSISTANCE								
002402-0083	SOL ALGEBRA READINESS	36,829	34,119						
002402-0088	GARDENING WITH AQUAPONICS	30,000							
002402-0090	MENTOR TEACHER	399	938						
002402-0091	SCHOOL CONSTRUCTION GRANT	1,305,723							
002402-0094	DUAL ENROLLMENT		7,752						
002402-0095	CHESAPEAKE BAY WATERSHED GRA								
002402-0096	SECURITY EQUIP GRANT		89,456						
002402-0099	English - Second Language	20,068	15,843						
002402-0101	CTE EQUIPMENT	3,344							
002402-0347	SCHOOL BREAKFAST INCENTIVE	9,151	7,872						
	Total	\$ 14,178,222	\$ 13,407,798	\$ 13,801,880	14,555,592	14,555,592	\$ 14,555,592		

002403	* State Education *								
002403-0007	JOBS FOR VA GRADUATES		30,000						
002403-0015	PRAX ASSISTANCE FOR PLM TEACH		2,196						
002403-0025	STEM TEACHER RECRUITMENT	20,000							
002403-0026	STEM TEAM GRANT								
002403-0034	CTE Equipment-High Demand	2,553							
002403-0036	CTE STEM INDUSTRY CREDENTIAL	453	1,881						
002403-0080	SUPP GF IN LIEU OF SALES TAX	108,890	267,103						
002403-0090	HOLD HARMLESS SALES TAX	345,159	347,266						
002403-0091	VIP-TEACHER STUDENT RATIO	17,403	17,403						
002403-0092	VPI-FLEXIBLE SPENDING	3,164							
	Total	\$ 497,622	\$ 665,849	\$ -	-	-	\$ -		

002404	* State Education *								
002404-0016	VISION SCREENING GRANT	2,639	2,436						
002404-0025	STRATEGIC COMPENSATION GRANT								
002404-0031	K-12 SCHOOL INNOVATION PROGR	50,000							
002404-0041	Seclusion & Restraint Traini	156,089	77,552						
002404-0045	ALL IN IMPLEMENTATION PPA		893,719						
002404-0075	COVID TESTING PROGRAM FOR K-	13,200							
002404-0081	MENTAL HEALTH GRANT		42,762						
	Total	\$ 221,928	\$ 1,016,469	\$ -	-	-	\$ -		
	Total - State Education	\$ 14,897,772	\$ 15,090,116	\$ 13,801,880	14,555,592	14,555,592	\$ 14,555,592		

003302 * Education *
003302-0001 BASIC ADULT EDUCATION
003302-0002 TITLE 1
003302-0006 EARLY CHILDHOOD FUNDS
003302-0007 TITLE III
003302-0010 TITLE I-PART A BASIC PROGRAM
003302-0012 USDA COMMODITIES
003302-0013 SCHOOL FOOD PROGRAMS/NSLP
003302-0019 TITLE VI-B
003302-0020 SLIVER GRANT
003302-0021 RURAL & LOW INCOME
003302-0023 PROJ. GRAD. SUMMER 2013 GRAN
003302-0024 VOCATIONAL FEDERAL FUNDS (PE
003302-0050 JR. ROTC PAYMENTS
003302-0055 GEAR GRANT
003302-0056 E-RATE
003302-0059 PROJECT HOPE GRANT
003302-0060 TROOPS FOR TEACHERS
003302-0062 COMMUNITY FACILITIES GRANT
003302-0065 TOBACCO INDEMNIFICATION GRAN
003302-0066 TEACHER RECRUITMENT GRANT
003302-0067 TEACHER TRAINING
003302-0068 IMPROVING TEACHER QUALITY
003302-0069 CALCULATOR GRANT
003302-0073 SPECIAL ED-PRESCHOOL
003302-0080 BUS DRIVER INCENTIVE GRANT
003302-0087 21st CENTURY LEARNING GRANT
003302-0088 SWD INSTRUCTIONAL PROGRAM
003302-0090 MEDICAID REIMBURSEMENT
003302-0091 INSTUCTIONAL SUPPORT TECH AS
003302-0110 Child & Adult Care Food
003302-0367 TITLE II-A (TELL GRANT)
003302-0408 ESSER-RARS
003302-0411 ARPA PANDEMIC BONUS
003302-0412 COVID-19 HEALTH WORKFORCE
003302-0414 ESSER III-UNFINISHED LEARNING
003302-0415 ESSER-MENTOR TEACHER
003302-0416 ESSER III-DIVISION ALLOCATION
003302-0417 ESSER-SCHOOL MENTAL HEALTH
003302-0418 CRRSA-ESSER II
003302-0419 ESSER-FACILITIES UPGRADE
003302-0424 TITLE IV PART A-LEA
003302-0649 SNP-Local EBT
003302-0651 SNP-SUPPLY CHAIN ASSISTANCE

			2,729,513	2,395,260	2,395,260	2,395,260
123,807	796,644					
6,842	31,810					
2,568	7,212					
12,000	9,196					
1,090,723	1,048,358					
473,179	416,343					
16,784	31,634					
40,445	35,675					
24,274	13,522					
3,598	4,029					
16,021	12,152					
7,793	7,988					
13,682						
189,889	412,869					
43,975	46,890					
7,500						
6,164	10,199					
68,610	69,430					
	5,190					
144,994						
87,552						
	52,944					
699						
950,182	761,406					
7,665						
769,188	28,434					
3,459						
48,616	33,873					
3,135	3,256					
	1,050					

Total - Education

\$ 4,163,344 \$ 3,840,104 \$ 2,729,513 2,395,260 2,395,260 \$ 2,395,260

004105 * Fund Transfers *

004105-0001	TRANSFER FROM GENERAL FUND	3,463,507	3,107,362	5,594,459	6,018,841	5,721,541	5,721,541
	<i>Total Funds Transfers</i>	\$ 3,463,507	\$ 3,107,362	\$ 5,594,459	6,018,841	5,721,541	\$ 5,721,541
	<i>Total Revenue for Fund</i>	\$ 22,916,100	\$ 22,413,067	\$ 22,283,150	23,291,825	22,994,525	\$ 22,994,525

FUND# 205 ** SCHOOL FUND EXPENDITURES**

	FY 2023 ACTUAL	FY 2024 ACTUAL	ADOPTED FY 2025 BUDGET	DEPARTMENTAL FY 26 REQUEST	COUNTY ADMIN FY 2026 RECOMMENDS	ADOPTED FY 2026 BUDGET	
061100-9301	22,426,473	22,902,665	22,283,150	23,291,825	22,994,525	22,994,525	
061100-9302	\$ 22,426,473	\$ 22,902,665	\$ 22,283,150	23,291,825	22,994,525	\$ 22,994,525	
	TOTAL EXPENDITURES FOR FUND	\$ 22,426,473	\$ 22,902,665	\$ 22,283,150	23,291,825	22,994,525	\$ 22,994,525

FUND #-207 ** GOVERNOR'S SCHOOL FUND REVENUES**

	FY 2023 ACTUAL	FY 2024 ACTUAL	ADOPTED FY 2025 BUDGET	DEPT FY 2026 REQUEST	COUNTY ADMIN FY 2026 RECOMMENDS	ADOPTED FY 2026 BUDGET
001501						
001501-0001	88	92				
001501-0002	12,205	17,938				
	Total Interest	\$ 12,293	\$ 18,030	\$ -	-	\$ -
001899-0001	15,235	20,599	160,000	160,000	160,000	160,000
001899-0002						
	Total Misc. Revenue	\$ 15,235	\$ 20,599	\$ 160,000	160,000	\$ 160,000
001901-0001	428,505	519,227	425,000	425,000	425,000	425,000
	Total Local Contributions	\$ 428,505	\$ 519,227	\$ 425,000	425,000	\$ 425,000
002404-0001	610,512	735,473	906,734	906,734	906,734	906,734
002404-0002	21,960	26,000				
	Total State Funds Revenue	\$ 632,472	\$ 761,473	\$ 906,734	906,734	\$ 906,734

Total Revenue for Fund

\$ 1,088,505 \$ 1,319,329 \$ 1,491,734 1,491,734 1,491,734 \$ 1,491,734

FUND #-207 ** GOVERNOR'S SCHOOL FUND EXPENDITURES**

FY 2023 ACTUAL	FY 2024 ACTUAL	ADOPTED FY 2025 BUDGET	DEPT FY 2026 REQUEST	COUNTY ADMIN FY 2026 RECOMMENDS	ADOPTED FY 2026 BUDGET
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061100-1100

GOVERNOR'S SCHOOL EXPENDITURES

1,126,326	1,143,882	1,491,734	1,491,734	1,491,734	1,491,734
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Total Governor's School Expenditures

\$ 1,126,326	\$ 1,143,882	\$ 1,491,734	1,491,734	1,491,734	\$ 1,491,734
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TOTAL FOR FUND

\$ 1,126,326	\$ 1,143,882	\$ 1,491,734	1,491,734	1,491,734	\$ 1,491,734
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FUND # 302 ** CAPITAL PROJECTS FUND REVENUES**

	FY 2023 ACTUAL	FY 2024 ACTUAL	ADOPTED FY 2025 BUDGET	DEPT FY 2026 REQUEST	COUNTY ADMIN FY 2026 RECOMMENDS	ADOPTED FY 2026 BUDGET
001501 * Interest On Bank Deposits						
001501-0001 INTEREST REVENUE	1,024	7,004				
001501-0002 INTEREST-TRUIST PROJECT LOAN	200	201				
Total Interest Revenue	\$ 1,224	\$ 7,205	\$ -	\$ -	\$ -	\$ -
001899 * Miscellaneous Revenue *						
001899-0013 MISCELLANEOUS (Donations)						
Total Miscellaneous Revenue	0	0	0	0	0	0
004105 * Fund Transfers *						
004105-0001 TRANSFER FROM GENERAL FUND	1,138,799	1,433,116				
Total Transfers	\$ 1,138,799	\$ 1,433,116	\$ -	\$ -	\$ -	\$ -
Total Revenue for Fund	\$ 1,140,023	\$ 1,440,321	\$ -	\$ -	\$ -	\$ -

FUND # 302 ** CAPITAL PROJECTS FUND EXPENDITURES**

	FY 2023 ACTUAL	FY 2024 ACTUAL	ADOPTED FY 2025 BUDGET	DEPT FY 2026 REQUEST	COUNTY ADMIN FY 2026 RECOMMENDS	ADOPTED FY 2026 BUDGET
094113 * Ballfield *						
094113-3310 Repair & Maintenance - Contractual						
094113-8001 Machinery & Equipment	13,664					
094113-8014 New construction						
Total Ballfield	\$ 13,664	\$ -	\$ -	\$ -	\$ -	\$ -
094118 *Comprehensive Plan Update*						
094118-3100 Professional Services	35,882	25,532				
Total Comprehensive Plan Update	\$ 35,882	\$ 25,532	\$ -	\$ -	\$ -	\$ -
094200 * OLD ELEMENTARY SCHOOL - LPJ						
094200-3100 Professional Services		436,201				
Total Old Elementary School - LPJ	-	436,201	-	-	-	-
094245 * Cumberland Rescue Squad *						

094245-8001	Machinery & Equip.								
094245-8005	Motor Veh. & Equipment - Ambulances	303,675							
094245-8014	Building Addition/Parking Lot								
	Total Cumberland Rescue Squad	\$ -	\$ 303,675	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

094325	* Maintenance - General Properties *								
094325-3160	Contractual Services	18,065							
094325-8001	Machinery & Equipment	7,958							
094325-8005	Motor Vehicles & Equipment	79,999							
094325-8014	New Construction								
094325-8101	Door Replacement	32,219							
	Total Maintenance - General Properties	\$ 32,219	\$ 106,022	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

094326	* Building Inspections *								
094326-8005	Motor Vehicles & Equipment	33,894							
	Total Building Inspections	\$ 33,894	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

094327	* Sheriff's Office *								
094327-8001	Machinery & Equipment								
094327-8005	Motor Vehicles & Equipment	77,324	291,144						
094327-8007	EDP Equipment								
094327-8014	New Construction - Impound Lot								
	Total Sheriff's Office	77,324	291,144	-	-	-	-	-	-

094400	* Courthouse *								
094400-3100	Professional Services	128,206							
094400-6007	Repair & Maintenance Supplies								
094400-8014	New Construction								
094400-8015	Courthouse Sally Port								
	Total Courthouse	-	128,206	-	-	-	-	-	-

094550	* County Bldg - Access Control *								
094550-3310	Repair & Maint - Contractual								
094550-8001	Machinery & Equipment	85,608							
	Total County Bldg. - Access Control	\$ 85,608	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

095000	**DATA PROCESSING**								
095000-8007	EDP Equipment	8,271							
	Total Data Processing	\$ -	\$ 8,271	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

095130	*ANIMAL CONTROL**								
095130-3310	Repair & Maintenance - Contractual								
095130-8005	Motor Vehicle & Equipment	37,593							
	Total Animal Control	\$ -	\$ 37,593	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

095250*** Cartersville Park ***

095250-3100

Professional Services

20,000	6,618				
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095250-3310

Repair & Maint. - Contractual

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095250-8001

Machinery & Equipment

54,702					
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Total - Cartersville Park

\$ 74,702	\$ 6,618	\$ -	\$ -	\$ -	\$ -
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095260*** Luther P. Jackson Park ***

095260-3100

Professional Services

	3,408				
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095260-3310

Repair & Maintenance - Contractual

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095260-8001

Machinery & Equipment

54,702					
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Total Luther P. Jackson Park

\$ 54,702	\$ 3,408	\$ -	\$ -	\$ -	\$ -
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095270*** Randolph Park ***

095270-3100

Professional Services

20,000	6,618				
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095270-3310

Repair & Maintenance - Contractual

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095270-8001

Machinery & Equipment

54,702					
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Total Randolph Park

\$ 74,702	\$ 6,618	\$ -	\$ -	\$ -	\$ -
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095800*** Piedmont Juvenile Detention ***

095800-3100

Professional Services - Energy

467,000					
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Total Piedmont Juvenile Detention

\$ 467,000	\$ -	\$ -	\$ -	\$ -	\$ -
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Total for Fund

\$ 949,697	\$ 1,353,288	\$ -	\$ -	\$ -	\$ -
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FUND # 401 **DEBT SERVICE FUND REVENUES**

	FY 2023 ACTUAL	FY 2024 ACTUAL	ADOPTED FY 2025 BUDGET	DEPT FY 2026 REQUEST	COUNTY ADMIN FY 2026 RECOMMENDS	ADOPTED FY 2026 BUDGET
004100 * Non-Revenue Receipts *						
004104 PROCEEDS FROM INDEBTEDNESS						
004104-0009 PROCEEDS FR 2022B LEASE						
TOTAL NON-REVENUE RECEIPTS	\$ -	\$ -	\$ -	\$ -	-	\$ -
004105 ** Transfers **						
004105-0100 Transfer from General Fund	3,087,844	2,958,658	2,939,001	\$ 2,935,136	2,935,136	2,935,136
TOTAL TRANSFERS	\$ 3,087,844	\$ 2,958,658	\$ 2,939,001	\$ 2,935,136	2,935,136	\$ 2,935,136
TOTAL REVENUES FOR FUND	\$ 3,087,844	\$ 2,958,658	\$ 2,939,001	\$ 2,935,136	2,935,136	\$ 2,935,136

FUND # 401 **DEBT SERVICE FUND EXPENDITURES**

	FY 2023 ACTUAL	FY 2024 ACTUAL	ADOPTED FY 2025 BUDGET	DEPT FY 2026 REQUEST	COUNTY ADMIN FY 2026 RECOMMENDS	ADOPTED FY 2026 BUDGET
067200 * Elementary School-Truist Loan * (Literary Loan 1997 Refund)						
067200-9110 Redemption of Principal	37,000	36,000	36,000	35,000	35,000	35,000
067200-9120 Interest and Other Fiscal Char	23,161	25,197	24,070	22,959	22,959	22,959
Total Elementary School - Truist Loan	60,161	61,197	60,070	57,959	57,959	57,959
067500 * High/Middle School - VPSA Loan *						
067500-9110 Principal Payment	640,928	656,612	675,584	695,548	695,548	695,548
067500-9120 Interest & Other Fiscal Chgs	191,571	160,888	126,917	91,953	91,953	91,953
067500-9190 Paying Agent Fee	850	850	1,000	1,000	1,000	1,000
Total High/Middle School - VPSA Loan	833,349	818,350	803,501	788,501	788,501	788,501
067600 * HS/MS-VPSA LOAN #2 *						
067600-9110 Principal Payment	790,000	1,110,000	1,190,000	1,270,000	1,270,000	1,270,000
067600-9120 Interest	493,483	445,508	387,433	325,318	325,318	325,318
067600-9150 Local Counsel Fees						
067600-9155 Financial Advisor						
067600-9160 Bond Counsel						
067600-9180 Issuance/Underwriting Fees						
067600-9190 Paying Agent Fee	825	825	1,000	1,000	1,000	1,000
Total HS/MS-VPSA LOAN #2	1,284,308	1,556,333	1,578,433	1,596,318	1,596,318	1,596,318

	FY 2023 ACTUAL	FY 2024 ACTUAL	ADOPTED FY 2025 BUDGET	DEPT FY 2026 REQUEST	COUNTY ADMIN FY 2026 RECOMMENDS	ADOPTED FY 2026 BUDGET
067700	* Public Facility Bond 2020 *					
067700-9110	305,303	312,396	319,654	327,081	327,081	327,081
067700-9120	55,309	48,216	40,959	33,532	33,532	33,532
067700-9130	750					
067700-9150						
067700-9160						
067700-9170						
067700-9180						
067700-9190	2,394	2,087	1,774	1,452	1,452	1,452
	\$ 363,756	\$ 362,699	\$ 362,387	\$ 362,065	362,065	\$ 362,065
	Total Public Facility Bond 2020					
067800	* AMERESCO *					
067800-9110	161,905	19,147				
067800-9120	10,892	929				
	172,797	20,076	0	0	-	0
	Total Ameresco					
069000	* Communications Equipment Loan *					
069000-9110	80,000	78,000	75,000	73,000	73,000	73,000
069000-9120	49,324	62,005	59,610	57,295	57,295	57,295
	\$ 129,324	\$ 140,005	\$ 134,610	\$ 130,295	130,295	\$ 130,295
	Total Communications Equipment Loan					
095700	* Suntrust Loan - Courthouse *					
095700-9110	246,000					
095700-9120	3,300					
	\$ 249,300	\$ -	\$ -	\$ -	-	\$ -
	Total Suntrust Loan - Courthouse					
	\$ 3,092,995	\$ 2,958,660	\$ 2,939,001	\$ 2,935,136	2,935,136	2,935,136
	Total for Fund					

FUND # 500 **CSA FUND REVENUES**

001899 *MISCELLANEOUS REVENUE*
 001899-0013 MISCELLANEOUS INCOME
 001899-0099 CANCELLED CHECKS/REFUNDS-CSA
Total Miscellaneous Revenue

FY 2023 ACTUAL	FY 2024 ACTUAL	ADOPTED FY 2025 BUDGET	DEPT FY 2026 REQUEST	COUNTY ADMIN FY 2026 RECOMMENDS	ADOPTED FY 2026 BUDGET
10,053					
42,645					
\$ 52,698	\$ -	\$ -	\$ -	\$ -	\$ -

002404 *REVENUE FROM STATE*
 002404-0013 STATE REVENUE
 002404-0015 ADMINISTRATIVE FUNDS
 002404-0016 STATE/LOCAL FOSTER CARE REIMB.
Total Revenue from State

114,406	537,176	442,195	442,195	442,195	442,195
	13,405	13,405	13,405	13,405	13,405
337	1				
\$ 114,743	\$ 550,582	\$ 455,600	\$ 455,600	\$ 455,600	\$ 455,600

004105 *TRANSFERS*
 004105-0001 TRANSFERS FROM GENERAL FUND
Total Transfers

200,000	125,000	220,071	220,071	220,071	220,071
\$ 200,000	\$ 125,000	\$ 220,071	\$ 220,071	\$ 220,071	\$ 220,071

Total Revenue for Fund

\$ 367,441	\$ 675,582	\$ 675,671	\$ 675,671	\$ 675,671	\$ 675,671
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FUND # 500 **CSA FUND EXPENDITURES**

053900-3841 CSA EXPENDITURES
 053900-3845 ADMINISTRATIVE EXPENDITURES
TOTAL CSA EXPENDITURES

FY 2023 ACTUAL	FY 2024 ACTUAL	ADOPTED FY 2025 BUDGET	DEPT FY 2026 REQUEST	COUNTY ADMIN FY 2026 RECOMMENDS	ADOPTED FY 2026 BUDGET
422,342	595,412	675,671	675,671	675,671	675,671
422,342	595,412	675,671	675,671	675,671	675,671
\$ 422,342	\$ 595,412	\$ 675,671	\$ 675,671	\$ 675,671	\$ 675,671

Total for Fund

FUND # 501 FUND #501 **UTILITIES FUND REVENUES**

	FY 2023 ACTUAL	FY 2024 ACTUAL	ADOPTED FY 2025 BUDGET	DEPARTMENTAL FY 26 REQUEST	COUNTY ADMIN FY 26 RECOMMENDS	ADOPTED FY 26 BUDGET
001501	**INTEREST REVENUE**					
001501-0001	269	178			-	
	Total Interest Revenue					
	\$ 269	\$ 178	\$ -	\$ -		-
001619	**CHARGES & FEES**					
001619-0001	263,585	264,518	278,635	278,635	278,635	278,635
001619-0002						
001619-0003	125,787	140,454	127,850	135,835	135,835	135,835
001619-0004						
	Total Charges & Fees					
	\$ 389,372	\$ 404,972	\$ 406,485	\$ 414,470	414,470	414,470
001620-0001	3,711	4,695	4,000	5,396	5,396	5,396
001620-0002	-677	2,413	3,500	3,500	3,500	3,500
001620-0003						
001620-0004						
	Total Penalty & Interest					
	\$ 3,034	\$ 7,108	\$ 7,500	\$ 8,896	8,896	8,896
001630	**ADMIN FEES/CHARGES**					
001630-0001	9,325	9,365	9,325	9,429	9,429	9,429
001630-0002	6,724	6,752	6,800	6,792	6,792	6,792
001630-0004	25					
001630-0005						
001630-0007			300	300	300	300
001630-0008			400	400	400	400
001630-0009						
	Total Admin Fees/Charges					
	\$ 16,074	\$ 16,117	\$ 16,825	\$ 16,921	16,921	16,921
001803-0001	1,371	2,397	1,500	1500	1,500	1,500
	Total Miscellaneous					
	\$ 1,371	\$ 2,397	\$ 1,500	\$ 1,500	1,500	1,500
004105	**TRANSFERS**					
004105-0001	142,343	279,086	112,164	482,866	175,938	176,179
	Total Transfers					
	\$ 142,343	\$ 279,086	\$ 112,164	\$ 482,866	175,938	176,179
	Total Revenue for Fund					
	\$ 552,463	\$ 709,858	\$ 544,474	\$ 924,653	617,725	\$ 617,966

**** UTILITIES FUND EXPENDITURES ****

094900

*** Sewer Fund - Enterprise Fund ***

	FY 2023 ACTUAL	FY 2024 ACTUAL	ADOPTED FY 2025 BUDGET	DEPARTMENTAL FY 26 REQUEST	COUNTY ADMIN FY 26 RECOMMENDS	ADOPTED FY 26 BUDGET
094900-1100	70,494	76,284	56,618	179,844	88,128	88,128
094900-1300					-	-
094900-2100	4,789	5,242	4,331	13,222	6,742	6,742
094900-2210	7,946	8,590	6,268	20,348	10,424	10,424
094900-2300				15,672	9,516	9,636
094900-2400	381	412	306	823	519	519
094900-2500	53	56	82	501	335	335
094900-2710					1,847	1,847
094900-3100	18,669	7,355	2,500	14,400	14,000	14,000
094900-3110					-	-
094900-3150					-	-
094900-3160	1,538	9,354	10,000	10,000	9,500	9,500
094900-3310					-	-
094900-3320					-	-
094900-3600					-	-
094900-3800					-	-
094900-5110	13,091	17,136	16,731	18,000	16,900	16,900
094900-5120					-	-
094900-5132			3,000	3,000	3,000	3,000
094900-5135					-	-
094900-5140		47	200	1,000	800	800
094900-5210					-	-
094900-5230	3,900	315	420	-	420	420
094900-5304					-	-
094900-5305	546	768	768	859	859	859
094900-5308					-	-
094900-5410			3,500	3,500		-
094900-5510					-	-
094900-5540			2,000	2,000	1,500	1,500
094900-5810			400	400	400	400
094900-5830					-	-
094900-6001					-	-
094900-6002					-	-
094900-6003	377			1,000	400	400
094900-6004					-	-
094900-6005		150			-	-

094900-6007	Repair & Maintenance Supplies	28,466	19,437	33,500	40,000	30,000	30,000
094900-6008	Vehicle & Powered Equipment - Fuel	1,448	476	1,500	1,500	1,500	1,500
094900-6009	Vehicle & Powered Equipment - Supplies	2,230	5,295	4,000	4,000	4,000	4,000
094900-6011	Uniforms & Wearing Apparel	905	408	1,300	1,300	1,000	1,000
094900-6014	Other Operating Supplies			500	500	500	500
094900-6050	Water treatment chemicals		89			-	-
094900-6051	Lab chemicals					-	-
094900-8001	Machinery & Equipment	21,329	40,032	45,000	45,000	-	-
094900-9110	Principal Payment - Sewer Loan	74,000	68,000	70,000	73,000	73,000	73,000
094900-9120	Interest & Other Fiscal Charge	22,107	30,701	28,438	26,093	26,093	26,093
094900-9401	Sewer Charges to Farmville	64,119	91,883	65,000	72,715	72,715	72,715
	Total	336,388	382,030	356,362	548,677	374,097	374,217

095900

*** Water Fund - Enterprise Fund ***

FY 2023 ACTUAL	FY 2024 ACTUAL	ADOPTED FY 2025 BUDGET	DEPARTMENTAL FY 26 REQUEST	COUNTY ADMIN FY 26 RECOMMENDS	ADOPTED FY 26 BUDGET
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095900-1100	Salaries & Wages - Regular	72,320	75,197	29,277	142,330	88,128	88,129
095900-1300	Part Time Salary & Wages	14,650	14,400	14,400	15,840	8,000	8,000
095900-2100	FICA	5,826	6,034	3,341	11,238	7,381	7,381
095900-2210	VRS	7,898	8,544	3,348	17,010	10,424	10,424
095900-2300	Hospital/Medical Plans	46,636	51,791	19,379	54,696	9,516	9,636
095900-2400	Group Insurance	379	410	158	669	519	519
095900-2500	Disability Insurance	53	56	82	353	232	232
095900-2710	Workers Compensation	2,586	2,987	4,041	5,892	1,930	1,930
095900-3100	Professional Services		1,959			-	-
095900-3110	Professional Health Services	248		300	300	300	300
095900-3310	Repair & Maintenance - Contractual	160		2,500	2,500	2,000	2,000
095900-3320	Maintenance Service Contracts	25,544	26,569	24,000	28,516	28,516	28,516
095900-3600	Advertising					-	-
095900-3800	Purchase of Services from Other Gov't			3,000	6,000	6,000	6,000
095900-5110	Electrical Services	8,412	8,036	3,000	8,500	8,000	8,000
095900-5140	Miss Utility	214	702	300	300	300	300
095900-5210	Postage					-	-
095900-5230	Telecommunications	444	525	486	972	972	972
095900-5304	Property Insurance					-	-
095900-5305	Motor Vehicle Insurance	1,178	1,537	1,537	1,537	1,537	1,537
095900-5308	General Liability Insurance					-	-
095900-5410	Lease & Rent of Equipment			1,500	1,500		-

095900

*** Water Fund - Enterprise Fund ***

095900-5510 Travel - Mileage
 095900-5540 Travel Convention & Education
 095900-5810 Dues and Association Membership
 095900-5830 Refunds of Revenue
 095900-6001 Office Supplies
 095900-6002 Food Supplies & Food Service
 095900-6003 Agricultural Supplies
 095900-6004 Medical/Lab Equipment & Supplies
 095900-6005 Laundry, Housekeeping & Janitorial
 095900-6007 Repair & Maintenance Supplies
 095900-6008 Vehicle & Powered Equipment Fuel
 095900-6009 Vehicle & Powered Equipment Supplies
 095900-6011 Uniforms & Wearing Apparel
 095900-6014 Other Operating Supplies
 095900-6050 Water Treatment Chemicals
 095900-6051 Lab Chemicals
 095900-8001 Machinery & Equipment
 095900-8005 Motor Vehicles & Equipment
 095900-8007 EDP Equipment
 095900-8012 Computer Software
 095900-9110 Principal Payment - Sewer Loan
 095900-9120 Interest & Other Fiscal Charge
 095900-9199 DSR Payment

FY 2023 ACTUAL	FY 2024 ACTUAL	ADOPTED FY 2025 BUDGET	DEPARTMENTAL FY 26 REQUEST	COUNTY ADMIN FY 26 RECOMMENDS	ADOPTED FY 26 BUDGET
				-	-
455	500	1,000	1,500	1,000	1,000
722	772	500	1,000	1,000	1,000
				-	-
470		1,000	1,000	750	750
				-	-
263		500	500	500	500
466	904	4,700	4,700	1,000	1,000
				-	-
8,252	26,146	7,500	7,500	7,500	7,500
9,502	10,338	9,235	9,235	9,235	9,235
2,748	6,679	2,000	2,000	2,000	2,000
1,435	636	800	800	800	800
466		1,000	1,000	500	500
12,075	5,021	2,500	5,500	5,000	5,000
1,687	1,057	4,000	4,000	1,500	1,500
120	4,750			-	-
		1,000			-
				-	-
	2,786	2,800	3,700	3,700	3,700
				-	-
15,702	35,388	35,388	35,388	35,388	35,388
3,540	1,100	3,540	-		-
Total	244,451	294,824	188,112	375,976	243,628
Total for Fund	\$ 580,839	\$ 676,854	\$ 544,474	\$ 924,653	\$ 617,725
					\$ 617,966

FUND # 715 ** EDA FUND REVENUES **

	FY 2023 ACTUAL	FY 2024 ACTUAL	ADOPTED FY 2025 BUDGET	DEPT FY 2026 REQUEST	COUNTY ADMIN FY 2026 RECOMMENDS	ADOPTED FY 2026 BUDGET
INTEREST REVENUE						
001501-0001 Interest	12	292				
Total Interest Revenue	\$ 12	\$ 292	\$ -	\$ -	\$ -	\$ -
001899-0001 Rent of General Property						
001899-0002 RENT-OES PROPERTY	48,335	46,335	46,335	46,335	46,335	46,335
001899-0003 RENT-CUMBERLAND BUSINESS PARK						
001899-0007 Sale of Real Estate						
001899-0008 Misc Revenue						
001899-0100 LEASE REVENUE (GASB87)						
Total Rent Revenue	48,335	46,335	46,335	46,335	46,335	46,335
002404 **GRANT FUNDS**						
002404-0010 BROWNFIELDS GRANT - DEQ	4,000					
Total Grant Funds	4,000	-	-	-	-	-
TRANSFERS						
004105-0001 Transfer from General Fund	112,163	122,430	107,771	\$ 116,820	\$ 120,820	\$ 120,820
Total Transfers	112,163	122,430	107,771	116,820	120,820	120,820
Total Revenue for Fund	\$ 164,510	\$ 169,057	\$ 154,106	\$ 163,155	\$ 167,155	\$ 167,155

FUND # 715 ** EDA FUND EXPENDITURES **

	FY 2023 ACTUAL	FY 2024 ACTUAL	ADOPTED FY 2025 BUDGET	DEPT FY 2026 REQUEST	COUNTY ADMIN FY 2026 RECOMMENDS	ADOPTED FY 2026 BUDGET
081610 Community Center Purchase						
081610-3100 Professional Services						
081610-3180 Pest Control	600	600	600	600	600	600
081610-5131 Sewer User Charges	4,645	4,556	4,600	4,600	4,600	4,600
081610-5134 Water User Charges	3,930	4,007	4,400	4,400	4,400	4,400

		FY 2023 ACTUAL	FY 2024 ACTUAL	ADOPTED FY 2025 BUDGET	DEPT FY 2026 REQUEST	COUNTY ADMIN FY 2026 RECOMMENDS	ADOPTED FY 2026 BUDGET
081610-5304	Other Property Insurance	7,268	7,746	7,900	7,900	7,900	7,900
081610-6007	Repair & Maintenance Supplies	25,817	28,746	18,000	27,307	27,307	27,307
081610-6014	Other Operating Supplies						
081610-9110	Principal-OES Truist Loan	74,000	63,000	66,000	68,000	68,000	68,000
081610-9120	Interest-OES Truist Loan	43,638	54,779	52,606	50,348	50,348	50,348
081610-9150	OES-DSR						
	Total Community Center Purchase	159,898	163,434	154,106	163,155	163,155	163,155
081640	* Shell Building *						
081640-3100	Professional Services	4,000				4,000	4,000
081640-5410	Lease/Rental of Equipment						
081640-6007	Repair & Maintenance Supplies						
	Total Shell Building	4,000	-	-	-	4,000	4,000
	Total for Fund	\$ 163,898	\$ 163,434	\$ 154,106	\$ 163,155	\$ 167,155	\$ 167,155

FUND # 733 ** SPECIAL WELFARE FUND REVENUES**

001899 * Miscellaneous Revenue *
 001899-0005 Special Welfare Dedicated Acct
 001899-0013 SPECIAL WELFARE COLLECTIONS
 001899-0099 CANCELLED CHECKS
 001899-0100 ROLLOVER BALANCE
Total Revenue for Fund

FY 2023 ACTUAL	FY 2024 ACTUAL	ADOPTED FY 2025 BUDGET	DEPT FY 2026 REQUEST	COUNTY ADMIN FY 2026 RECOMMENDED	ADOPTED FY 2026 BUDGET
26,745	23,530	25,000	28,000	28,000	28,000
20					
\$ 26,765	\$ 23,530	\$ 25,000	\$ 28,000	\$ 28,000	\$ 28,000

FUND # 733 ** SPECIAL WELFARE FUND EXPENDITURES**

053010-9404 **SPECIAL WELFARE EXPENDITURES**
Total Special Welfare Expenditures

TOTAL FOR FUND

FY 2023 ACTUAL	FY 2024 ACTUAL	ADOPTED FY 2025 BUDGET	DEPT FY 2026 REQUEST	COUNTY ADMIN FY 2026 RECOMMENDED	ADOPTED FY 2026 BUDGET
27,318	19,402	25,000	28,000	28,000	28,000
\$ 27,318	\$ 19,402	\$ 25,000	\$ 28,000	\$ 28,000	\$ 28,000
\$ 27,318	\$ 19,402	\$ 25,000	\$ 28,000	\$ 28,000	\$ 28,000