



# **COUNTY OF WASHINGTON, VIRGINIA**

## **Washington County Board of Supervisors COUNTY OPERATING BUDGET**

**FISCAL YEAR 2025-2026**

**As Adopted June 10, 2025**

## FOREWORD

THE COUNTY OPERATING BUDGET FOR FISCAL YEAR 2025-2026 (JULY 1, 2025 THROUGH JUNE 30, 2026) PRESENTED IN THIS DOCUMENT WAS ADOPTED BY RESOLUTION 2024-16 OF THE WASHINGTON COUNTY BOARD OF SUPERVISORS ON JUNE 10, 2025 AND APPROPRIATED BY RESOLUTION 2024-17 OF THE WASHINGTON COUNTY BOARD OF SUPERVISORS ON JUNE 10, 2025. THE COUNTY OPERATING BUDGET IS PREPARED AND APPROVED PURSUANT TO §15.2-2503 et.al., OF THE 1950 CODE OF VIRGINIA. AMENDMENTS TO THE COUNTY OPERATING BUDGET AS MAY BE APPROVED BY THE WASHINGTON COUNTY BOARD OF SUPERVISORS DURING THE COURSE OF FISCAL YEAR 2025-2026 WILL NOT BE SET OUT IN THIS DOCUMENT.

### WASHINGTON COUNTY BOARD OF SUPERVISORS

**Randy L. Pennington, Chair**  
B-11 "Jefferson" Election District

**Mike Rush, Vice-Chair**  
E-11 "Taylor" Election District

**Phillip B. McCall**  
A-11 "Harrison" Election District

**Charlie Hargis, Jr.**  
C-11 "Madison" Election District

**Wayne Stevens Jr.**  
D-11 "Monroe" Election District

**Saul A. Hernandez**  
F-11 "Tyler" Election District

**Dwayne Ball**  
G-11 "Wilson" Election District

**Jason N. Berry**  
County Administrator  
**Brandon Snodgrass**  
County Attorney

**Tammy C. Sturgill**  
Director of Budget & Finance



# COUNTY OF WASHINGTON, VIRGINIA



## BOARD OF SUPERVISORS

**RANDY L. PENNINGTON**  
CHAIRMAN  
E-11 "TAYLOR" ELECTION DISTRICT

**MIKE RUSH**  
VICE-CHAIRMAN  
B-11 "JEFFERSON" ELECTION DISTRICT

**PHILLIP B. MCCALL**  
A-11 "HARRISON" ELECTION DISTRICT

**CHARLIE S. HARGIS JR.**  
C-11 "MADISON" ELECTION DISTRICT

**C. WAYNE STEVENS JR.**  
D-11 "MONROE" ELECTION DISTRICT

**SAUL A. HERNANDEZ**  
F-11 "TYLER" ELECTION DISTRICT

**DWAYNE A. BALL**  
G-11 "WILSON" ELECTION DISTRICT

## RESOLUTION 2025-16

### ADOPTION OF COUNTY OPERATING BUDGET FOR FISCAL YEAR 2025-2026 AND ESTABLISHMENT OF VARIOUS TAX RATES FOR FISCAL YEAR 2025-2026

## COUNTY ADMINISTRATION

**JASON N. BERRY**  
COUNTY ADMINISTRATOR

**BRANDON SNODGRASS**  
COUNTY ATTORNEY

**GOVERNMENT CENTER  
BUILDING**

**1 GOVERNMENT CENTER PLACE  
SUITE A**

**ABINGDON, VIRGINIA 24210**

**276-525-1300 TELEPHONE**

**276-525-1309 TELEFACSIMILE**

**WWW.WASHCOVA.COM**

**WHEREAS**, THE BOARD OF SUPERVISORS OF THE COUNTY OF WASHINGTON, VIRGINIA, (BOARD) HAS RECEIVED BUDGET REQUESTS FROM THE COUNTY'S OFFICERS AND HEADS OF DEPARTMENTS, OFFICES, DIVISIONS, BOARDS, COMMISSIONS, AND AGENCIES FOR PREPARATION OF THE BUDGET FOR FISCAL YEAR 2025-2026;

**WHEREAS**, THE BOARD HAS PUBLISHED NOTICE OF THE PROPOSED BUDGET BASED ON SUCH REQUESTS, HELD A PUBLIC HEARING ON THE PROPOSAL, AND CONSIDERED THE PROPOSED BUDGET IN TERMS OF THE PUBLIC HEALTH, SAFETY, AND WELFARE;

**WHEREAS**, PURSUANT TO RESOLUTION 2025-06 ADOPTED BY THE BOARD ON MARCH 27, 2025, COUNTY-WIDE UNIT LEVIES ON REAL PROPERTY FOR GENERAL COUNTY PURPOSES AND SCHOOL PURPOSES WERE ESTABLISHED FOR TAX YEAR 2025 OF FISCAL YEAR 2025-2026 AS FOLLOWS:

1. FORTY THREE CENTS (\$0.43) PER ONE HUNDRED DOLLARS (\$100.00) OF ASSESSED VALUATION OF ALL TAXABLE REAL ESTATE, MOBILE HOME AND PUBLIC UTILITIES AT ONE HUNDRED PERCENT (100%) FAIR MARKET VALUE, EXCLUDING REAL ESTATE DEVOTED TO AGRICULTURAL, HORTICULTURAL, FOREST AND OPEN SPACE USES, AS DEFINED IN § 58.1-3230 OF THE CODE OF VIRGINIA, 1950, AS AMENDED, (VA. CODE), PURSUANT TO § 58-106 OF THE CODE OF THE COUNTY OF WASHINGTON, VIRGINIA, 2002, AS AMENDED (COUNTY CODE); AND
2. FORTY THREE CENTS (\$0.43) PER ONE HUNDRED DOLLARS (\$100.00) OF ASSESSED VALUATION OF ALL TAXABLE REAL ESTATE DEVOTED TO AGRICULTURAL, HORTICULTURAL, FOREST AND OPEN SPACE USES, AS DEFINED IN VA. CODE § 58.1-3230, PURSUANT TO COUNTY CODE § 58-106;

**WHEREAS**, THE PERSONAL PROPERTY TAX RELIEF ACT, VA. CODE §§ 58.1-3523 *ET SEQ.*, (PPTRA), PROVIDES THAT THE COMMONWEALTH WOULD APPROPRIATE TO THE COUNTY A FIXED SUM TO BE USED EXCLUSIVELY FOR THE PROVISION OF TAX RELIEF TO OWNERS OF QUALIFYING PERSONAL USE VEHICLES THAT ARE SUBJECT TO THE GENERAL CLASS OF TANGIBLE PERSONAL PROPERTY TAXATION AND REQUIRES THE COUNTY TO PROVIDE FOR THE COMPUTATION AND ALLOCATION OF PERSONAL PROPERTY TAX RELIEF IN AN AMOUNT ESTIMATED TO EXHAUST THE FUNDS EACH FISCAL YEAR; AND

**WHEREAS**, THE COMMISSIONER OF REVENUE HAS RECOMMENDED TO THE BOARD A PERSONAL PROPERTY TAX RELIEF SCHEDULE THAT WAS ANTICIPATED TO EXHAUST PERSONAL PROPERTY TAX RELIEF ACT FUNDS THAT THE COMMONWEALTH HAS ALLOCATED FOR WASHINGTON COUNTY FOR FISCAL YEAR 2025-2026;

# COUNTY OF WASHINGTON, VIRGINIA

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**NOW, THEREFORE, BE IT RESOLVED** BY THE BOARD OF SUPERVISORS OF WASHINGTON COUNTY, VIRGINIA THAT COUNTY-WIDE UNIT LEVIES ON TANGIBLE PERSONAL PROPERTY FOR GENERAL COUNTY PURPOSES AND SCHOOL PURPOSES ARE HEREBY ESTABLISHED FOR TAX YEAR 2025 OF FISCAL YEAR 2025-2026 AS FOLLOWS:

1. ONE DOLLAR, SEVENTY CENTS (\$1.70) PER ONE HUNDRED DOLLARS (\$100.00) OF ASSESSED VALUATION OF THE GENERAL CLASS OF TAXABLE TANGIBLE PERSONAL PROPERTY AT ONE HUNDRED PERCENT (100%) FAIR MARKET VALUE, SUBJECT TO THE SCHEDULE OF TAX RELIEF PURSUANT TO THE PPTRA PROVIDED HEREIN AND EXCLUDING THE SEPARATE CLASSIFICATIONS OF TANGIBLE PERSONAL PROPERTY PROVIDED HEREIN.
2. SEVENTY-SEVEN CENTS (\$.77) PER ONE HUNDRED DOLLARS (\$100.00) OF ASSESSED VALUATION OF TAXABLE AIRCRAFT AT ONE HUNDRED PERCENT (100%) FAIR MARKET VALUE AS A SEPARATE CLASSIFICATION OF TANGIBLE PERSONAL PROPERTY AS PROVIDED IN VA. CODE § 58.1-3506(A)(2), (3), (4), AND (5).
3. FIVE CENTS (\$.05) PER ONE HUNDRED DOLLARS (\$100.00) OF ASSESSED VALUATION OF MOTOR VEHICLES OWNED BY MEMBERS OF VOLUNTEER RESCUE SQUADS AND VOLUNTEER FIRE DEPARTMENTS AT ONE HUNDRED PERCENT (100%) FAIR MARKET VALUE AS A SEPARATE CLASSIFICATION OF TANGIBLE PERSONAL PROPERTY AS PROVIDED IN VA. CODE § 58.1-3506(A)(15).
4. ONE DOLLAR, FIFTY-FIVE CENTS (\$1.55) PER ONE HUNDRED DOLLARS (\$100.00) OF ASSESSED VALUATION OF MACHINERY AND TOOLS SEGREGATED FOR LOCAL TAXATION AS PROVIDED IN VA. CODE §§ 58.1-3507, *ET. SEQ.*

**BE IT FURTHER RESOLVED**, PURSUANT TO THE PPTRA, THAT QUALIFYING VEHICLES OBTAINING SITUS WITHIN THE COUNTY DURING TAX YEAR 2025, SHALL RECEIVE PERSONAL PROPERTY TAX RELIEF IN THE FOLLOWING MANNER:

1. PERSONAL USE VEHICLES VALUED AT \$1,000 OR LESS WILL BE ELIGIBLE FOR 100% TAX RELIEF;
2. PERSONAL USE VEHICLES VALUED AT \$1,001 TO \$20,000 WILL BE ELIGIBLE FOR 31% TAX RELIEF;
3. PERSONAL USE VEHICLES VALUED AT \$20,001 OR MORE SHALL RECEIVE 31% TAX RELIEF ONLY ON THE FIRST \$20,000 OF VALUE; AND
4. ALL OTHER VEHICLES THAT DO NOT MEET THE DEFINITION OF "QUALIFYING" UNDER THE PPTRA WILL NOT BE ELIGIBLE FOR ANY FORM OF TAX RELIEF UNDER THIS PROGRAM.

**BE IT FURTHER RESOLVED** BY THE BOARD OF SUPERVISORS OF WASHINGTON COUNTY, VIRGINIA THAT THE REGIONAL IMPROVEMENT COMMISSION FUNDS (CASINO) WILL BE ALLOCATED 50% FOR PUBLIC EDUCATION AND 50% FOR PUBLIC SAFETY.

**BE IT FURTHER RESOLVED** THAT THE FISCAL YEAR 2025-2026 REVENUE AND EXPENDITURES BUDGETS ARE ADOPTED AT \$195,480,085 AND THE INDIVIDUAL AGENCY AND DEPARTMENTAL BUDGETS ARE HEREBY APPROVED FOR THE FISCAL YEAR BEGINNING JULY 1, 2025 AND EXTENDING TO JUNE 30, 2026 FOR THE FUNCTIONS AND PURPOSES INDICATED *HEREAFTER.*

# COUNTY OF WASHINGTON, VIRGINIA

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## COUNTY OF WASHINGTON, VIRGINIA ADOPTED REVENUE BUDGET FISCAL YEAR 2025-2026

|              |                                         |           |                   |
|--------------|-----------------------------------------|-----------|-------------------|
| <b>FD 01</b> | <b>GENERAL FUND</b>                     |           |                   |
| 01011        | FUND BALANCE                            | \$        | 800,000           |
| 01101        | REAL PROPERTY TAXES                     | \$        | 29,525,000        |
| 01102        | PUBLIC SERV. CORP. TAXES                | \$        | 1,250,000         |
| 01103        | PERSONAL PROPERTY TAXES                 | \$        | 9,300,000         |
| 01104        | BUSINESS PERSONAL PROPERTY TAXES        | \$        | 5,650,000         |
| 01106        | PENALTIES AND INTEREST                  | \$        | 860,000           |
| 01201        | LOCAL SALES AND USE TAXES               | \$        | 11,165,000        |
| 01202        | CONSUMER'S UTILITY TAXES                | \$        | 1,200,000         |
| 01204        | FRANCHISE LICENSE TAXES                 | \$        | 125,000           |
| 01205        | MOTOR VEHICLE TAXES                     | \$        | 1,100,000         |
| 01206        | BANK STOCK TAXES                        | \$        | 77,000            |
| 01207        | TAXES ON RECORDATION AND WILLS          | \$        | 502,000           |
| 01210        | HOTEL & MOTEL ROOM TAXES                | \$        | 600,000           |
| 01301        | ANIMAL LICENSES AND FEES                | \$        | 18,000            |
| 01303        | PERMITS AND OTHER LICENSES              | \$        | 244,250           |
| 01401        | FINES AND FORFEITURES                   | \$        | 391,000           |
| 01501        | REVENUE FROM USE OF MONEY               | \$        | 2,250,000         |
| 01601        | CHARGES COURT COST                      | \$        | 15,000            |
| 01602        | CHARGES FOR COMMONWEALTH'S ATTY         | \$        | 6,000             |
| 01603        | CHARGES FOR LAW ENFORCEMENT             | \$        | 5,932             |
| 01604        | CHARGES FIRE & RESCUE SERVICES          | \$        | 50,000            |
| 01605        | CHARGES-CORRECTION & DETENTION          | \$        | 15,000            |
| 01606        | CHARGES-OTHER PROTECTION                | \$        | 343,000           |
| 01608        | CHARGES-SANITATION & WASTE REMOVAL      | \$        | 1,620,000         |
| 01899        | MISCELLANEOUS                           | \$        | 1,090,500         |
| 01901        | TUITION & OTHER GOV PAYMENTS            | \$        | 111,625           |
| 01902        | RECOVERED COSTS                         | \$        | 73,117            |
| 02201        | NON-CATEGORICAL AID-STATE               | \$        | 2,881,786         |
| 02301        | SHARED EXPENSES-STATE                   | \$        | 5,533,985         |
| 02401        | CATEGORICAL AID-PUBLIC SAFETY           | \$        | 1,441,161         |
| 02404        | CATEGORICAL AID-OTHER FUNDS             | \$        | 10,000            |
| 02406        | CATEGORICAL AID-WELFARE & SS            | \$        | 13,038,665        |
| 03101        | PAYMENTS IN LIEU OF TAXES-FEDERAL       | \$        | 610,000           |
| 03301        | CATEGORICAL AID-PUBLIC SAFETY           | \$        | 25,000            |
| 04101        | INSURANCE RECOVERIES                    | \$        | 50,000            |
|              | <b>TOTAL GENERAL FUND</b>               | <b>\$</b> | <b>91,978,021</b> |
| <b>FD 02</b> | <b>FEDERAL ASSET SHARING FUND</b>       |           |                   |
| 01011        | FUND BALANCE                            | \$        | 0                 |
| 03301        | OTHER CATEGORICAL AID-FEDERAL           | \$        | 0                 |
|              | <b>TOTAL FEDERAL ASSET SHARING FUND</b> | <b>\$</b> | <b>0</b>          |
| <b>FD 03</b> | <b>LAW LIBRARY FUND</b>                 |           |                   |
| 01011        | FUND BALANCE                            | \$        | 0                 |

# COUNTY OF WASHINGTON, VIRGINIA

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|       |                                          |    |                  |                   |
|-------|------------------------------------------|----|------------------|-------------------|
| 01601 | LAW LIBRARY                              | \$ | <u>12,000</u>    |                   |
|       | <b>TOTAL LAW LIBRARY FUND</b>            |    | <b>\$</b>        | <b>12,000</b>     |
| FD 04 | ROAD IMPROVEMENT FUND                    |    |                  |                   |
| 01607 | CHARGES HWY, STREETS, ETC                | \$ | <u>0</u>         |                   |
|       | <b>TOTAL ROAD IMPROVEMENT FUND</b>       |    | <b>\$</b>        | <b>0</b>          |
| FD 05 | CAPITAL IMPROVEMENT FUND                 |    |                  |                   |
| 01011 | FUND BALANCE                             | \$ | 8,294,795        |                   |
| 03302 | FEDERAL CATEGORICAL AID                  | \$ | <u>1,815,000</u> |                   |
|       | <b>TOTAL CAPITAL IMPROVEMENT FUND</b>    |    | <b>\$</b>        | <b>10,109,795</b> |
| FD 06 | ECONOMIC DEVELOPMENT FUND                |    |                  |                   |
| 01011 | FUND BALANCE                             | \$ | 0                |                   |
| 02404 | OTHER STATE CATEGORICAL AID              | \$ | <u>0</u>         |                   |
|       | <b>TOTAL ECONOMIC DEVELOPMENT FUND</b>   |    | <b>\$</b>        | <b>0</b>          |
| FD 07 | UTILITIES FUND                           |    |                  |                   |
| 01011 | FUND BALANCE                             | \$ | 0                |                   |
| 02404 | OTHER STATE CATEGORICAL AID              | \$ | <u>0</u>         |                   |
|       | <b>TOTAL UTILITIES FUND</b>              |    | <b>\$</b>        | <b>0</b>          |
| FD 08 | TRAFFIC ENFORCEMENT FUND                 |    |                  |                   |
| 01011 | FUND BALANCE                             | \$ | 0                |                   |
| 01401 | FINES AND FORFEITURES                    | \$ | <u>628,433</u>   |                   |
|       | <b>TOTAL TRAFFIC ENFORCEMENT FUND</b>    |    | <b>\$</b>        | <b>628,433</b>    |
| FD 10 | SPECIAL GRANT PROJECTS FUND              |    |                  |                   |
| 01011 | FUND BALANCE                             | \$ | 0                |                   |
| 02404 | OTHER STATE CATEGORICAL AID              | \$ | <u>0</u>         |                   |
|       | <b>TOTAL SPECIAL GRANT PROJECTS FUND</b> |    | <b>\$</b>        | <b>0</b>          |
| FD 25 | COUNTY DEBT SERVICE FUND-SCHOOLS         |    |                  |                   |
| 01011 | FUND BALANCE                             | \$ | 0                |                   |
| 01803 | EXPENDITURE REFUNDS                      | \$ | <u>400,000</u>   |                   |

# COUNTY OF WASHINGTON, VIRGINIA

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|        |                                             |                       |
|--------|---------------------------------------------|-----------------------|
|        | <b>TOTAL COUNTY DEBT SERVICE FD-SCHOOLS</b> | <b>\$ 400,000</b>     |
| FD 108 | LIBRARY FUND                                |                       |
| 01011  | FUND BALANCE                                | \$ 0                  |
| 01614  | CHARGES LIBRARY                             | \$ 6,500              |
| 02408  | CATEGORICAL AID-LIBRARY                     | \$ 255,361            |
|        | <b>TOTAL LIBRARY FUND</b>                   | <b>\$ 261,861</b>     |
| FD 312 | <b>TOTAL GENERAL SCHOOL FUND</b>            | <b>\$ 76,886,090</b>  |
| FD 314 | <b>TOTAL SCHOOL FISCAL AGENCY</b>           | <b>\$ 4,803,238</b>   |
| FD 315 | <b>TOTAL SCHOOL TEXTBOOK FUND</b>           | <b>\$ 3,181,361</b>   |
| FD 316 | <b>TOTAL SCHOOL FACILITIES FUND</b>         | <b>\$ 2,122,780</b>   |
| FD 317 | <b>TOTAL SCHOOL CAFETERIA FUND</b>          | <b>\$ 5,096,506</b>   |
|        | <b>TOTAL ADOPTED REVENUE</b>                | <b>\$ 195,480,085</b> |

## ADOPTED EXPENDITURE BUDGET FISCAL YEAR 2025-2026

|       |                                   |              |
|-------|-----------------------------------|--------------|
| FD 01 | GENERAL FUND                      |              |
| 11100 | BOARD OF SUPERVISORS              | \$ 205,751   |
| 12110 | COUNTY ADMINISTRATION             | \$ 383,719   |
| 12210 | COUNTY ATTORNEY                   | \$ 299,638   |
| 12220 | HUMAN RESOURCES                   | \$ 219,604   |
| 12240 | COUNTY AUDIT                      | \$ 130,000   |
| 12310 | COMMISSIONER OF REVENUE           | \$ 910,029   |
| 12320 | ASSESSOR                          | \$ 75,000    |
| 12410 | TREASURER                         | \$ 1,181,931 |
| 12430 | BUDGET & FINANCE                  | \$ 386,874   |
| 12510 | INFORMATION SYSTEMS               | \$ 1,112,720 |
| 13100 | ELECTORAL BOARD                   | \$ 161,482   |
| 13200 | GENERAL REGISTRAR                 | \$ 311,686   |
| 21100 | CIRCUIT COURT-JUDGE               | \$ 185,381   |
| 21200 | GENERAL DISTRICT COURT            | \$ 43,301    |
| 21300 | SPECIAL MAGISTRATES               | \$ 6,206     |
| 21600 | JD & R COURT-CLERK'S OFFICE/JUDGE | \$ 15,380    |
| 21610 | JD & R COURT-COURT SERVICES       | \$ 7,100     |
| 21700 | CLERK OF CIRCUIT COURT            | \$ 1,095,287 |

# COUNTY OF WASHINGTON, VIRGINIA

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|                           |                                        |           |                   |
|---------------------------|----------------------------------------|-----------|-------------------|
| 21910                     | VICTIM & WITNESS ASSISTANCE            | \$        | 158,849           |
| 22100                     | COMMONWEALTH'S ATTY                    | \$        | 1,593,318         |
| 22200                     | COMMONWEALTH'S ATTY-COLLECTION EXP     | \$        | 73,117            |
| 31000's                   | WCSO-SHERIFF OFFICE (ALL DIVISIONS)    | \$        | 10,748,920        |
| 32200                     | FIRE & RESCUE SERVICES                 | \$        | 1,737,812         |
| 33210                     | SW VA REGIONAL JAIL                    | \$        | 4,148,675         |
| 33230                     | APPALACHIAN JUVENILE COMMISSION        | \$        | 177,424           |
| 34100                     | BUILDING AND DEVELOPMENT SERVICES      | \$        | 626,067           |
| 35300                     | MEDICAL EXAMINER                       | \$        | 1,200             |
| 35500                     | EMERGENCY MANAGEMENT                   | \$        | 701,257           |
| 35505                     | EMERGENCY MGNT-FIRE/EMS PERSONNEL      | \$        | 904,233           |
| 35510                     | EMERGENCY MGNT-STATE AID TO LOCALITIES | \$        | 459,091           |
| 42600                     | SOLID WASTE DEPARTMENT                 | \$        | 4,513,278         |
| 43200                     | GENERAL SERVICES-ADMINISTRATION        | \$        | 1,241,505         |
| 43210                     | GENERAL SERVICES-PROPERTIES            | \$        | 947,060           |
| 51100                     | COUNTY HEALTH DEPARTMENT               | \$        | 538,874           |
| 52100                     | MENTAL HEALTH & DISABILITIES           | \$        | 237,500           |
| 53230                     | AREA AGENCY ON AGING                   | \$        | 74,300            |
| 53630                     | COMMUNITY ACTION AGENCY                | \$        | 78,582            |
| 53650                     | SENIOR GROUPS & COMM CENTERS           | \$        | 85,850            |
| 53690                     | OTHER COMMUNITY PROGRAMS               | \$        | 83,165            |
| 66100                     | COMMUNITY COLLEGES                     | \$        | 107,414           |
| 71110                     | RECREATION DEPARTMENT                  | \$        | 169,856           |
| 71320                     | RECREATION DEPT-BEAVERDAM              | \$        | 25,420            |
| 71910                     | RECREATION & PARK CONTRIBUTION         | \$        | 138,164           |
| 72700                     | CULTURAL ENRICHMENT                    | \$        | 125,503           |
| 81050                     | COMMUNITY DEV & PLANNING               | \$        | 25,607            |
| 81100                     | ZONING ADMINISTRATION                  | \$        | 128,173           |
| 81110                     | PLANNING ACTIVITIES-REGIONAL           | \$        | 58,295            |
| 81500                     | ECONOMIC DEV & COMM RELATIONS          | \$        | 181,556           |
| 81510                     | ECONOMIC DEVELOPMENT ACTIVITIES        | \$        | 140,992           |
| 81820                     | WC INDUSTRIAL DEV AUTHORITY            | \$        | 60,000            |
| 82400                     | SOIL & WATER CONS DISTRICT             | \$        | 17,770            |
| 83100                     | COUNTY EXTENSION PROGRAM               | \$        | 188,701           |
| 91400                     | RESERVE FOR CONTINGENCIES              | \$        | 59,729            |
| 91410                     | RESERVE FOR EMPLOYEE BENEFITS          | \$        | 411,300           |
| 91430                     | INTERGOVERNMENTAL PAYMENTS             | \$        | 140,000           |
| 92100                     | REVENUE REFUNDS                        | \$        | 82,500            |
| <b>TOTAL GENERAL FUND</b> |                                        | <b>\$</b> | <b>37,922,146</b> |
| <b>FD 03</b>              | <b>WASH. CO. LAW LIBRARY FUND</b>      | <b>\$</b> | <b>12,000</b>     |
| <b>FD 05</b>              | <b>CAPITAL IMPROVEMENT FUND</b>        |           |                   |
| 94108                     | 2024 RADIO/EMS/BROADBAND PRJ           | \$        | 10,109,795        |

# COUNTY OF WASHINGTON, VIRGINIA

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|         |                                             |              |                       |
|---------|---------------------------------------------|--------------|-----------------------|
|         | <b>TOTAL CAPITAL IMPROVEMENT FUND</b>       |              | <b>\$ 10,109,795</b>  |
| FD 006  | ECONOMIC DEVELOPMENT FUND                   |              |                       |
| 94235   | IDA BOND DEBT-MORAL OBLIGATION              | \$ 225,327   |                       |
|         | <b>TOTAL ECONOMIC DEVELOPMENT FUND</b>      |              | <b>\$ 225,327</b>     |
| FD 007  | UTILITIES FUND                              |              | <b>\$ 0</b>           |
| FD 008  | TOTAL TRAFFIC ENFORCEMENT FUND              |              | <b>\$ 628,433</b>     |
| FD 24   | COUNTY DEBT SERVICE FUND                    |              |                       |
| 95100   | LEASE REVENUE BONDS                         | \$ 909,249   |                       |
| 95110   | VA RESOURCE AUTHORITY LOANS                 | \$ 2,084,026 |                       |
| 95900   | OTHER DEBT RELATED COSTS                    | \$ 13,000    |                       |
|         | <b>TOTAL COUNTY DEBT SERVICE FUND</b>       |              | <b>\$ 3,006,275</b>   |
| FD 25   | COUNTY DEBT SERVICE FUND-SCHOOLS            |              |                       |
| 95400   | VPSA BONDS                                  | \$ 316,931   |                       |
| 95500   | QUALIFIED SCH CONST BONDS                   | \$ 1,007,500 |                       |
| 95900   | OTHER DEBT RELATED COSTS                    | \$ 55,000    |                       |
|         | <b>TOTAL COUNTY DEBT SERVICE FD-SCHOOLS</b> |              | <b>\$ 1,379,431</b>   |
| FD 108  | COUNTY LIBRARY FUND                         |              |                       |
| 73100's | LIBRARY LOCAL (ALL BRANCHES)                | \$ 1,939,600 |                       |
| 73310   | LIBRARY STATE AID                           | \$ 255,361   |                       |
|         | <b>TOTAL COUNTY LIBRARY FUND</b>            |              | <b>\$ 2,194,961</b>   |
| FD 206  | VA PUBLIC ASSISTANCE FUND                   |              |                       |
| 53100   | WELFARE ADMINISTRATION                      | \$ 5,964,481 |                       |
| 53200   | PUBLIC ASSISTANCE & S.S. PROGRAMS           | \$ 4,683,711 |                       |
|         | <b>TOTAL VA PUBLIC ASSISTANCE FUND</b>      |              | <b>\$ 10,648,192</b>  |
| FD 207  | COMMUNITY SERVICES ACT FUND                 |              | <b>\$ 6,252,702</b>   |
| FD 312  | GENERAL SCHOOL FUND                         |              | <b>\$ 107,539,657</b> |
| FD 314  | SCHOOL FISCAL AGENCY FUND                   |              | <b>\$ 4,803,238</b>   |

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|               |                                         |           |                         |
|---------------|-----------------------------------------|-----------|-------------------------|
| <b>FD 315</b> | <b>SCHOOL TEXTBOOK FUND</b>             | <b>\$</b> | <b>3,538,642</b>        |
| <b>FD 316</b> | <b>SCHOOL FACILITIES FUND</b>           | <b>\$</b> | <b>2,122,780</b>        |
| <b>FD 317</b> | <b>SCHOOL CAFETERIA FUND</b>            | <b>\$</b> | <b><u>5,096,506</u></b> |
|               | <b>TOTAL ADOPTED EXPENDITURE BUDGET</b> | <b>\$</b> | <b>195,480,085</b>      |

**GENERAL FUND TRANSFERS  
FISCAL YEAR 2025-2026**

|                                     |           |                          |
|-------------------------------------|-----------|--------------------------|
| TO ECONOMIC DEVELOPMENT FUND        | \$        | 225,327                  |
| TO UTILITIES FUND                   | \$        | 0                        |
| TO DEBT SERVICE FUND                | \$        | 3,006,275                |
| TO DEBT SERVICE FUND-SCHOOL         | \$        | 979,431                  |
| TO COUNTY LIBRARY FUND              | \$        | 1,933,100                |
| TO VA PUBLIC ASSISTANCE FUND        | \$        | 10,648,192               |
| TO COMPREHENSIVE SERVICES ACT FUND  | \$        | 6,252,702                |
| TO GENERAL SCHOOL FUND              | \$        | 30,653,567               |
| TO SCHOOL TEXTBOOK FUND             | \$        | <u>357,281</u>           |
| <b>TOTAL GENERAL FUND TRANSFERS</b> | <b>\$</b> | <b><u>54,055,875</u></b> |

**BE IT FURTHER RESOLVED,** THAT THE APPROVAL OF THIS BUDGET SHALL NOT CONSTITUTE AN APPROPRIATION OF FUNDS.

**DONE** THIS THE 10TH DAY OF JUNE, 2025.

|                 |     |
|-----------------|-----|
| MR. MCCALL:     | AYE |
| MR. PENNINGTON: | AYE |
| MR. HARGIS:     | AYE |
| MR. STEVENS:    | AYE |
| MR. RUSH:       | AYE |
| MR. HERNANDEZ:  | AYE |
| MR. BALL:       | AYE |

  
\_\_\_\_\_  
JASON N. BERRY  
COUNTY ADMINISTRATOR



# COUNTY OF WASHINGTON, VIRGINIA



## BOARD OF SUPERVISORS

**RANDY L. PENNINGTON**  
CHAIRMAN  
E-11 "TAYLOR" ELECTION DISTRICT

**MIKE RUSH**  
VICE-CHAIRMAN  
B-11 "JEFFERSON" ELECTION DISTRICT

**PHILLIP B. MCCALL**  
A-11 "HARRISON" ELECTION DISTRICT

**CHARLIE S. HARGIS JR.**  
C-11 "MADISON" ELECTION DISTRICT

**C. WAYNE STEVENS JR.**  
D-11 "MONROE" ELECTION DISTRICT

**SAUL A. HERNANDEZ**  
F-11 "TYLER" ELECTION DISTRICT

**DWAYNE A. BALL**  
G-11 "WILSON" ELECTION DISTRICT

## COUNTY ADMINISTRATION

**JASON N. BERRY**  
COUNTY ADMINISTRATOR

**BRANDON SNODGRASS**  
COUNTY ATTORNEY

GOVERNMENT CENTER  
BUILDING

1 GOVERNMENT CENTER PLACE  
SUITE A

ABINGDON, VIRGINIA 24210

276-525-1300 TELEPHONE

276-525-1309 TELEFACSIMILE

WWW.WASHCOVA.COM

## RESOLUTION 2025-17

### APPROPRIATION OF ADOPTED COUNTY OPERATING BUDGET FOR FISCAL YEAR 2025-2026

**IT IS HEREBY RESOLVED** BY THE BOARD OF SUPERVISORS OF WASHINGTON COUNTY, VIRGINIA THAT THE FOLLOWING ANNUAL APPROPRIATIONS OF FUNDS ARE MADE FOR THE FISCAL YEAR BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026 FOR THE FUNCTIONS AND PURPOSES INDICATED HEREFTER:

#### COUNTY OF WASHINGTON, VIRGINIA

#### ADOPTED EXPENDITURE BUDGET FISCAL YEAR 2025-2026

| FD 01   | GENERAL FUND                         |    |            |
|---------|--------------------------------------|----|------------|
| 11100   | BOARD OF SUPERVISORS                 | \$ | 205,751    |
| 12110   | COUNTY ADMINISTRATION                | \$ | 383,719    |
| 12210   | COUNTY ATTORNEY                      | \$ | 299,638    |
| 12220   | HUMAN RESOURCES                      | \$ | 219,604    |
| 12240   | COUNTY AUDIT                         | \$ | 130,000    |
| 12310   | COMMISSIONER OF REVENUE              | \$ | 910,029    |
| 12320   | ASSESSOR                             | \$ | 75,000     |
| 12410   | TREASURER                            | \$ | 1,181,931  |
| 12430   | BUDGET & FINANCE                     | \$ | 386,874    |
| 12510   | INFORMATION SYSTEMS                  | \$ | 1,112,720  |
| 13100   | ELECTORAL BOARD                      | \$ | 161,482    |
| 13200   | GENERAL REGISTRAR                    | \$ | 311,686    |
| 21100   | CIRCUIT COURT-JUDGE                  | \$ | 185,381    |
| 21200   | GENERAL DISTRICT COURT               | \$ | 43,301     |
| 21300   | SPECIAL MAGISTRATES                  | \$ | 6,206      |
| 21600   | JD & R COURT-CLERK'S OFFICE/JUDGE    | \$ | 15,380     |
| 21610   | JD & R COURT-COURT SERVICES          | \$ | 7,100      |
| 21700   | CLERK OF CIRCUIT COURT               | \$ | 1,095,287  |
| 21910   | VICTIM & WITNESS ASSISTANCE          | \$ | 158,849    |
| 22100   | COMMONWEALTH'S ATTY                  | \$ | 1,593,318  |
| 22200   | COMMONWEALTH'S ATTY-COLLECTION EXP   | \$ | 73,117     |
| 31000's | WCSSO-SHERIFF OFFICE (ALL DIVISIONS) | \$ | 10,748,920 |
| 32200   | FIRE & RESCUE SERVICES               | \$ | 1,737,812  |
| 33210   | SW VA REGIONAL JAIL                  | \$ | 4,148,675  |
| 33230   | APPALACHIAN JUVENILE COMMISSION      | \$ | 177,424    |

# COUNTY OF WASHINGTON, VIRGINIA

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|                                        |                                        |    |                   |
|----------------------------------------|----------------------------------------|----|-------------------|
| 34100                                  | BUILDING AND DEVELOPMENT SERVICES      | \$ | 626,067           |
| 35300                                  | MEDICAL EXAMINER                       | \$ | 1,200             |
| 35500                                  | EMERGENCY MANAGEMENT                   | \$ | 701,257           |
| 35505                                  | EMERGENCY MGNT-FIRE/EMS PERSONNEL      | \$ | 904,233           |
| 35510                                  | EMERGENCY MGNT-STATE AID TO LOCALITIES | \$ | 459,091           |
| 42600                                  | SOLID WASTE DEPARTMENT                 | \$ | 4,513,278         |
| 43200                                  | GENERAL SERVICES-ADMINISTRATION        | \$ | 1,241,505         |
| 43210                                  | GENERAL SERVICES-PROPERTIES            | \$ | 947,060           |
| 51100                                  | COUNTY HEALTH DEPARTMENT               | \$ | 538,874           |
| 52100                                  | MENTAL HEALTH & DISABILITIES           | \$ | 237,500           |
| 53230                                  | AREA AGENCY ON AGING                   | \$ | 74,300            |
| 53630                                  | COMMUNITY ACTION AGENCY                | \$ | 78,582            |
| 53650                                  | SENIOR GROUPS & COMM CENTERS           | \$ | 85,850            |
| 53690                                  | OTHER COMMUNITY PROGRAMS               | \$ | 83,165            |
| 66100                                  | COMMUNITY COLLEGES                     | \$ | 107,414           |
| 71110                                  | RECREATION DEPARTMENT                  | \$ | 169,856           |
| 71320                                  | RECREATION DEPT-BEAVERDAM              | \$ | 25,420            |
| 71910                                  | RECREATION & PARK CONTRIBUTION         | \$ | 138,164           |
| 72700                                  | CULTURAL ENRICHMENT                    | \$ | 125,503           |
| 81050                                  | COMMUNITY DEV & PLANNING               | \$ | 25,607            |
| 81100                                  | ZONING ADMINISTRATION                  | \$ | 128,173           |
| 81110                                  | PLANNING ACTIVITIES-REGIONAL           | \$ | 58,295            |
| 81500                                  | ECONOMIC DEV & COMM RELATIONS          | \$ | 181,556           |
| 81510                                  | ECONOMIC DEVELOPMENT ACTIVITIES        | \$ | 140,992           |
| 81820                                  | WC INDUSTRIAL DEV AUTHORITY            | \$ | 60,000            |
| 82400                                  | SOIL & WATER CONS DISTRICT             | \$ | 17,770            |
| 83100                                  | COUNTY EXTENSION PROGRAM               | \$ | 188,701           |
| 91400                                  | RESERVE FOR CONTINGENCIES              | \$ | 59,729            |
| 91410                                  | RESERVE FOR EMPLOYEE BENEFITS          | \$ | 411,300           |
| 91430                                  | INTERGOVERNMENTAL PAYMENTS             | \$ | 140,000           |
| 92100                                  | REVENUE REFUNDS                        | \$ | 82,500            |
| <b>TOTAL GENERAL FUND</b>              |                                        | \$ | <b>37,922,146</b> |
| <b>FD 03</b>                           | <b>WASH. CO. LAW LIBRARY FUND</b>      | \$ | <b>12,000</b>     |
| <b>FD 05</b>                           | <b>CAPITAL IMPROVEMENT FUND</b>        |    |                   |
| 94108                                  | 2024 RADIO/EMS/BROADBAND PRJ           | \$ | 10,109,795        |
| <b>TOTAL CAPITAL IMPROVEMENT FUND</b>  |                                        | \$ | <b>10,109,795</b> |
| <b>FD 006</b>                          | <b>ECONOMIC DEVELOPMENT FUND</b>       |    |                   |
| 94235                                  | IDA BOND DEBT-MORAL OBLIGATION         | \$ | 225,327           |
| <b>TOTAL ECONOMIC DEVELOPMENT FUND</b> |                                        | \$ | <b>225,327</b>    |

**COUNTY OF WASHINGTON, VIRGINIA**

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|               |                                             |           |                         |
|---------------|---------------------------------------------|-----------|-------------------------|
| <b>FD 008</b> | <b>TOTAL TRAFFIC ENFORCEMENT FUND</b>       | <b>\$</b> | <b>628,433</b>          |
| <b>FD 24</b>  | <b>COUNTY DEBT SERVICE FUND</b>             |           |                         |
| 95100         | LEASE REVENUE BONDS                         | \$        | 909,249                 |
| 95110         | VA RESOURCE AUTHORITY LOANS                 | \$        | 2,084,026               |
| 95900         | OTHER DEBT RELATED COSTS                    | \$        | <u>13,000</u>           |
|               | <b>TOTAL COUNTY DEBT SERVICE FUND</b>       | <b>\$</b> | <b>3,006,275</b>        |
| <b>FD 25</b>  | <b>COUNTY DEBT SERVICE FUND-SCHOOLS</b>     |           |                         |
| 95400         | VPSA BONDS                                  | \$        | 316,931                 |
| 95500         | QUALIFIED SCH CONST BONDS                   | \$        | 1,007,500               |
| 95900         | OTHER DEBT RELATED COSTS                    | \$        | <u>55,000</u>           |
|               | <b>TOTAL COUNTY DEBT SERVICE FD-SCHOOLS</b> | <b>\$</b> | <b>1,379,431</b>        |
| <b>FD 108</b> | <b>COUNTY LIBRARY FUND</b>                  |           |                         |
| 73100's       | LIBRARY LOCAL (ALL BRANCHES)                | \$        | 1,939,600               |
| 73310         | LIBRARY STATE AID                           | \$        | <u>255,361</u>          |
|               | <b>TOTAL COUNTY LIBRARY FUND</b>            | <b>\$</b> | <b>2,194,961</b>        |
| <b>FD 206</b> | <b>VA PUBLIC ASSISTANCE FUND</b>            |           |                         |
| 53100         | WELFARE ADMINISTRATION                      | \$        | 5,964,481               |
| 53200         | PUBLIC ASSISTANCE & S.S. PROGRAMS           | \$        | <u>4,683,711</u>        |
|               | <b>TOTAL VA PUBLIC ASSISTANCE FUND</b>      | <b>\$</b> | <b>10,648,192</b>       |
| <b>FD 207</b> | <b>COMMUNITY SERVICES ACT FUND</b>          | <b>\$</b> | <b>6,252,702</b>        |
| <b>FD 312</b> | <b>GENERAL SCHOOL FUND</b>                  | <b>\$</b> | <b>107,539,657</b>      |
| <b>FD 314</b> | <b>SCHOOL FISCAL AGENCY FUND</b>            | <b>\$</b> | <b>4,803,238</b>        |
| <b>FD 315</b> | <b>SCHOOL TEXTBOOK FUND</b>                 | <b>\$</b> | <b>3,538,642</b>        |
| <b>FD 316</b> | <b>SCHOOL FACILITIES FUND</b>               | <b>\$</b> | <b>2,122,780</b>        |
| <b>FD 317</b> | <b>SCHOOL CAFETERIA FUND</b>                | <b>\$</b> | <b><u>5,096,506</u></b> |
|               | <b>TOTAL ADOPTED EXPENDITURE BUDGET</b>     | <b>\$</b> | <b>195,480,085</b>      |

# COUNTY OF WASHINGTON, VIRGINIA

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## GENERAL FUND TRANSFERS FISCAL YEAR 2025-2026

|                                     |           |                          |
|-------------------------------------|-----------|--------------------------|
| TO ECONOMIC DEVELOPMENT FUND        | \$        | 225,327                  |
| TO UTILITIES FUND                   | \$        | 0                        |
| TO DEBT SERVICE FUND                | \$        | 3,006,275                |
| TO DEBT SERVICE FUND-SCHOOL         | \$        | 979,431                  |
| TO COUNTY LIBRARY FUND              | \$        | 1,933,100                |
| TO VA PUBLIC ASSISTANCE FUND        | \$        | 10,648,192               |
| TO COMPREHENSIVE SERVICES ACT FUND  | \$        | 6,252,702                |
| TO GENERAL SCHOOL FUND              | \$        | 30,653,567               |
| TO SCHOOL TEXTBOOK FUND             | \$        | <u>357,281</u>           |
| <b>TOTAL GENERAL FUND TRANSFERS</b> | <b>\$</b> | <b><u>54,055,875</u></b> |

**BE IT FURTHER RESOLVED** THAT FRED W. PARKER, TREASURER OF WASHINGTON COUNTY, VIRGINIA IS HEREBY AUTHORIZED TO TRANSFER TO OTHER FUNDS FROM THE GENERAL FUND FROM TIME TO TIME AS THE MONIES BECOME AVAILABLE, THE SUM EQUAL TO, BUT NOT TO EXCEED THE APPROPRIATIONS MADE TO THESE FUNDS FROM THE GENERAL FUND FOR THE PERIOD COVERED BY THIS APPROPRIATION RESOLUTION.

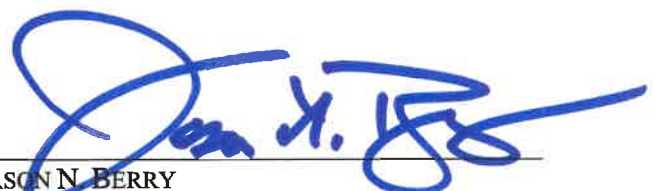
**BE IT FURTHER RESOLVED** THAT THE TRANSFER OF FUNDS BETWEEN DEPARTMENTS MUST BE APPROVED BY THE BOARD OF SUPERVISORS.

**BE IT FURTHER RESOLVED** THAT THE COUNTY ADMINISTRATOR AND OR DIRECTOR OF BUDGET & FINANCE ARE AUTHORIZED TO PRE-APPROVE ACCOUNTS PAYABLE INVOICES FOR PAYMENT AROUND THE 10<sup>TH</sup>, 20<sup>TH</sup> AND AT THE END OF EACH MONTH PRIOR TO FORMAL APPROVAL BY THE BOARD OF SUPERVISORS. FORMAL APPROVAL BY THE BOARD OF SUPERVISORS WILL BE MADE DURING THE SECOND MEETING OF THE MONTH FOLLOWING THE ACTUAL PAYMENT OF THE BILLS. THIS PROCEDURE WILL ENABLE THE COUNTY TO AVOID PAYING PENALTY AND INTEREST CHARGES FOR THE LATE PAYMENT OF INVOICES.

**BE IT FURTHER RESOLVED** THAT ALL COUNTY EMPLOYEES NOT PAID DIRECTLY BY THE WASHINGTON COUNTY SCHOOL BOARD WILL BE PAID TWICE MONTHLY, ON THE 15<sup>TH</sup> AND THE LAST WORKING DAY OF THE MONTH.

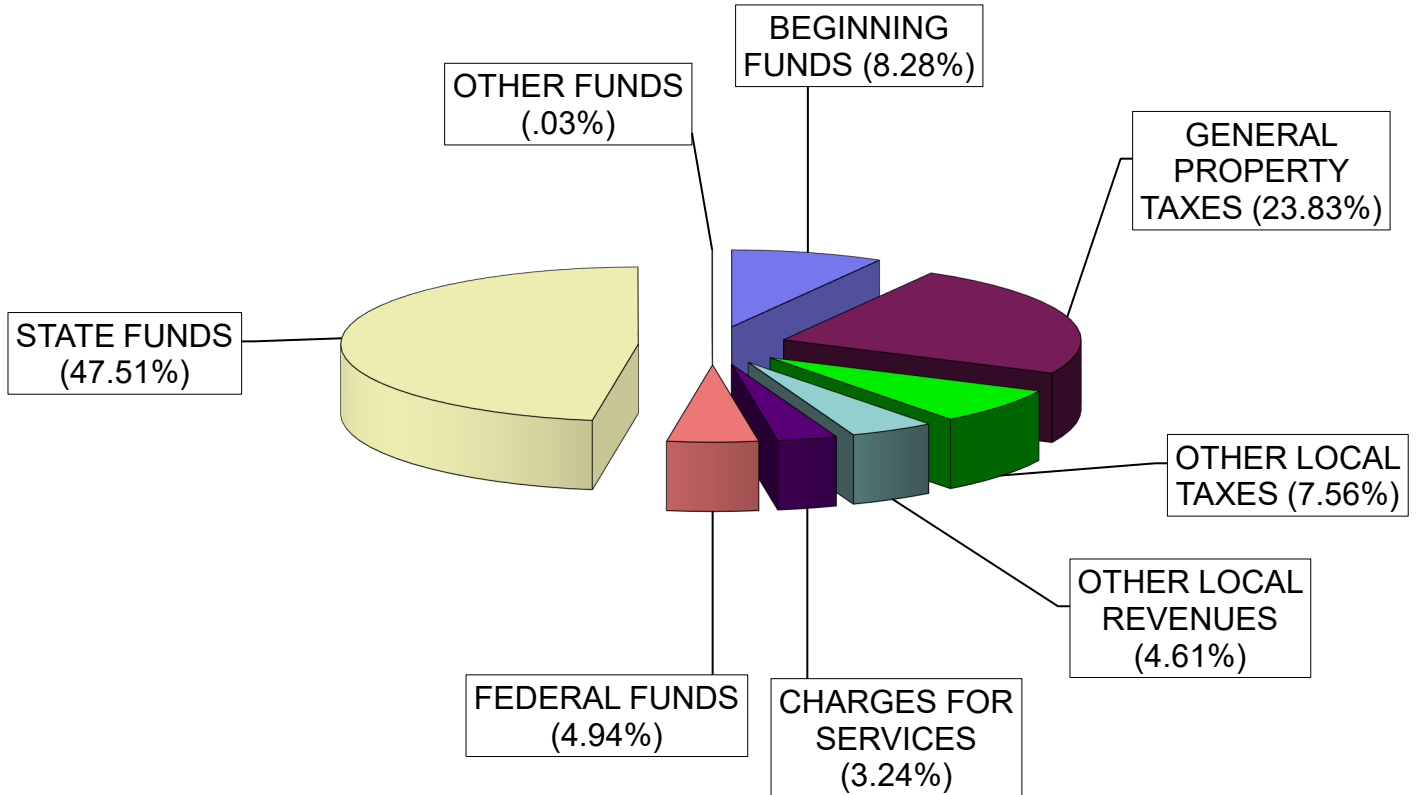
**DONE** THIS THE 10<sup>TH</sup> DAY OF JUNE, 2025.

MR. MCCALL: AYE  
MR. PENNINGTON: AYE  
MR. HARGIS: AYE  
MR. STEVENS: AYE  
MR. RUSH: AYE  
MR. HERNANDEZ: AYE  
MR. BALL: AYE

  
JASON N. BERRY  
COUNTY ADMINISTRATOR

**REVENUE BUDGET**

**WASHINGTON COUNTY, VIRGINIA**  
**ADOPTED REVENUE BUDGET**  
**FISCAL YEAR 2025-2026**



**ADOPTED**  
**\$195,480,085**

|                                |                                   |
|--------------------------------|-----------------------------------|
| ■ BEGINNING FUNDS (8.28%)      | ■ GENERAL PROPERTY TAXES (23.83%) |
| ■ OTHER LOCAL TAXES (7.56%)    | ■ OTHER LOCAL REVENUES (4.61%)    |
| ■ CHARGES FOR SERVICES (3.24%) | ■ FEDERAL FUNDS (4.94%)           |
| ■ STATE FUNDS (47.51%)         | ■ OTHER FUNDS (.03%)              |

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## WASHINGTON COUNTY, VIRGINIA

Adopted on June 10, 2025

## ADOPTED OPERATING BUDGET - REVENUES

## FISCAL YEAR 2025-2026

| FUND# | DESCRIPTION                   | ADOPTED<br>BUDGET<br>FY/2025 | AMENDED<br>BUDGET<br>FY/2025 | DEPARTMENT<br>REQUEST<br>FY/2026 | CO ADMIN<br>RECOMMEND<br>FY/2026 | ADOPTED<br>BUDGET<br>FY/2026 |
|-------|-------------------------------|------------------------------|------------------------------|----------------------------------|----------------------------------|------------------------------|
| 001   | GENERAL FUND                  | \$ 87,032,383                | \$ 108,741,923               | \$ 98,629,149                    | \$ 91,515,689                    | \$ 91,978,021                |
| 002   | FEDERAL ASSET SHARING FUND    | \$ -                         | \$ 284,711                   | \$ -                             | \$ -                             | \$ -                         |
| 003   | WASH. CO. LAW LIBRARY         | \$ 12,000                    | \$ 51,139                    | \$ 12,000                        | \$ 12,000                        | \$ 12,000                    |
| 004   | ROAD IMPROVEMENT FUND         | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 005   | CAPITAL IMPROVEMENT FUND      | \$ 21,227,559                | \$ 19,352,064                | \$ 10,109,795                    | \$ 10,109,795                    | \$ 10,109,795                |
| 006   | ECONOMIC DEVELOPMENT FUND     | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 007   | UTILITIES FUND                | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 008   | TRAFFIC ENFORCEMENT FUND      | \$ 628,433                   | \$ 849,881                   | \$ 628,433                       | \$ 628,433                       | \$ 628,433                   |
| 010   | SPECIAL GRANT PROJECTS FUND   | \$ -                         | \$ 6,570                     | \$ -                             | \$ -                             | \$ -                         |
| 015   | DISASTER RECOVERY (COVID)     | \$ -                         | \$ 2,199,797                 | \$ -                             | \$ -                             | \$ -                         |
| 024   | COUNTY DEBT SERVICE FUND      | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 025   | COUNTY DEBT SERVICE FUND-SCH  | \$ 400,000                   | \$ 400,000                   | \$ 400,000                       | \$ 400,000                       | \$ 400,000                   |
| 108   | LIBRARY FUND                  | \$ 238,627                   | \$ 302,535                   | \$ 261,861                       | \$ 261,861                       | \$ 261,861                   |
| 206   | VPA-SOCIAL SERVICES FUND      | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 207   | VPA-COMPREHENSIVE SERVICES FD | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 312   | GENERAL SCHOOL FUND           | \$ 77,338,594                | \$ 77,338,594                | \$ 76,886,090                    | \$ 76,886,090                    | \$ 76,886,090                |
| 314   | SCHOOL FISCAL AGENCY FUND     | \$ 4,701,239                 | \$ 4,448,675                 | \$ 4,803,238                     | \$ 4,803,238                     | \$ 4,803,238                 |
| 315   | SCHOOL TEXTBOOK FUND          | \$ 3,186,294                 | \$ 3,182,733                 | \$ 3,181,361                     | \$ 3,181,361                     | \$ 3,181,361                 |
| 316   | SCHOOL FACILITIES FUND        | \$ 1,800,000                 | \$ 1,856,651                 | \$ 2,122,780                     | \$ 2,122,780                     | \$ 2,122,780                 |
| 317   | SCHOOL CAFETERIA FUND         | \$ 4,997,013                 | \$ 4,643,077                 | \$ 5,096,506                     | \$ 5,096,506                     | \$ 5,096,506                 |
|       |                               | <u>\$ 201,562,142</u>        | <u>\$ 223,658,350</u>        | <u>\$ 202,131,213</u>            | <u>\$ 195,017,753</u>            | <u>\$ 195,480,085</u>        |

WASHINGTON COUNTY, VIRGINIA  
ADOPTED OPERATING BUDGET - REVENUES  
FISCAL YEAR 2025-2026

Adopted on June 10, 2025

| ACCT DESCRIPTION                                |                                    | ADOPTED<br>BUDGET<br>FY/2025 | AMENDED<br>BUDGET<br>FY/2025 | DEPARTMENT<br>REQUEST<br>FY/2026 | CO ADMIN<br>RECOMMEND<br>FY/2026 | ADOPTED<br>BUDGET<br>FY/2026 |
|-------------------------------------------------|------------------------------------|------------------------------|------------------------------|----------------------------------|----------------------------------|------------------------------|
| <b>FD 001-GENERAL FUND</b>                      |                                    |                              |                              |                                  |                                  |                              |
| <b>001011 -Beginning Fund Balance</b>           |                                    |                              |                              |                                  |                                  |                              |
| 310102                                          | Fund Balance-Reserves Utilized     | \$ 900,000                   | \$ -                         | \$ -                             | \$ -                             | \$ 800,000                   |
| 310102                                          | Fund Balance-Carryover             | \$ -                         | \$ 20,186,572                | \$ -                             | \$ -                             | \$ -                         |
| 310102                                          | Fund Balance-Reserves Utilized     | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
|                                                 | <b>TOTAL</b>                       | <b>\$ 900,000</b>            | <b>\$ 20,186,572</b>         | <b>\$ -</b>                      | <b>\$ -</b>                      | <b>\$ 800,000</b>            |
| <b>001101 -Real Property Taxes</b>              |                                    |                              |                              |                                  |                                  |                              |
| 311101                                          | Real Property Taxes-Current        | \$ 27,710,000                | \$ 27,710,000                | \$ 35,379,735                    | \$ 28,800,000                    | \$ 28,145,000                |
| 311103                                          | Tax on Minerals-Current            | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 311104                                          | Real Property Taxes-Rev Share      | \$ 75,000                    | \$ 75,000                    | \$ 75,000                        | \$ 75,000                        | \$ 75,000                    |
| 311105                                          | Rollback Collections               | \$ 15,000                    | \$ 15,000                    | \$ 5,000                         | \$ 5,000                         | \$ 5,000                     |
| 311106                                          | Delinquent Collections             | \$ 1,300,000                 | \$ 1,300,000                 | \$ 1,300,000                     | \$ 1,300,000                     | \$ 1,300,000                 |
|                                                 | <b>TOTAL</b>                       | <b>\$ 29,100,000</b>         | <b>\$ 29,100,000</b>         | <b>\$ 36,759,735</b>             | <b>\$ 30,180,000</b>             | <b>\$ 29,525,000</b>         |
| <b>001102 -Public Service Corp Taxes</b>        |                                    |                              |                              |                                  |                                  |                              |
| 311121                                          | Pub Svc Corp Taxes-Current         | \$ 1,200,000                 | \$ 1,200,000                 | \$ 1,250,000                     | \$ 1,250,000                     | \$ 1,250,000                 |
| 311122                                          | Pub Svc Corp Taxes-Delinq          | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
|                                                 | <b>TOTAL</b>                       | <b>\$ 1,200,000</b>          | <b>\$ 1,200,000</b>          | <b>\$ 1,250,000</b>              | <b>\$ 1,250,000</b>              | <b>\$ 1,250,000</b>          |
| <b>001103 -Personal Property Taxes</b>          |                                    |                              |                              |                                  |                                  |                              |
| 311131                                          | Personal Property Taxes-Curren     | \$ 8,200,000                 | \$ 8,400,000                 | \$ 9,105,000                     | \$ 8,600,000                     | \$ 8,600,000                 |
| 311132                                          | Personal Property Taxes-Aircraft   | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 311133                                          | Mobile Home Taxes-Current          | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 311136                                          | Personal Property Taxes-Delinq     | \$ 700,000                   | \$ 700,000                   | \$ 700,000                       | \$ 700,000                       | \$ 700,000                   |
| 311137                                          | Pers. Prop. Aircraft-Delinq        | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 311138                                          | Mobile Home Taxes-Delinq           | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
|                                                 | <b>TOTAL</b>                       | <b>\$ 8,900,000</b>          | <b>\$ 9,100,000</b>          | <b>\$ 9,805,000</b>              | <b>\$ 9,300,000</b>              | <b>\$ 9,300,000</b>          |
| <b>001104 -Business Personal Property Taxes</b> |                                    |                              |                              |                                  |                                  |                              |
| 311141                                          | Business Personal Property-Current | \$ 5,350,000                 | \$ 5,350,000                 | \$ 5,650,000                     | \$ 5,650,000                     | \$ 5,650,000                 |
| 311142                                          | Business Property Taxes-Delinq     | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
|                                                 | <b>TOTAL</b>                       | <b>\$ 5,350,000</b>          | <b>\$ 5,350,000</b>          | <b>\$ 5,650,000</b>              | <b>\$ 5,650,000</b>              | <b>\$ 5,650,000</b>          |
| <b>001106 -Penalties And Interest</b>           |                                    |                              |                              |                                  |                                  |                              |
| 311161                                          | Penalties on Taxes Due             | \$ 370,000                   | \$ 370,000                   | \$ 420,000                       | \$ 420,000                       | \$ 420,000                   |
| 311162                                          | Interest on Taxes Due              | \$ 390,000                   | \$ 390,000                   | \$ 440,000                       | \$ 440,000                       | \$ 440,000                   |
| 311163                                          | Admin Fees from DSO/Judical        | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
|                                                 | <b>TOTAL</b>                       | <b>\$ 760,000</b>            | <b>\$ 760,000</b>            | <b>\$ 860,000</b>                | <b>\$ 860,000</b>                | <b>\$ 860,000</b>            |

WASHINGTON COUNTY, VIRGINIA  
ADOPTED OPERATING BUDGET - REVENUES  
FISCAL YEAR 2025-2026

Adopted on June 10, 2025

| ACCT DESCRIPTION                                |                                 | ADOPTED<br>BUDGET<br>FY/2025 | AMENDED<br>BUDGET<br>FY/2025 | DEPARTMENT<br>REQUEST<br>FY/2026 | CO ADMIN<br>RECOMMEND<br>FY/2026 | ADOPTED<br>BUDGET<br>FY/2026 |
|-------------------------------------------------|---------------------------------|------------------------------|------------------------------|----------------------------------|----------------------------------|------------------------------|
| <b>001201 -Local Sales and Use Taxes</b>        |                                 |                              |                              |                                  |                                  |                              |
| 311211                                          | Local Sales Taxes               | \$ 9,700,000                 | \$ 9,950,000                 | \$ 10,000,000                    | \$ 10,000,000                    | \$ 10,000,000                |
| 311212                                          | Communications Sales Tax        | \$ 1,150,000                 | \$ 1,150,000                 | \$ 1,150,000                     | \$ 1,150,000                     | \$ 1,150,000                 |
| 311213                                          | Bristol Revenue Sharing (Loves) | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 312220                                          | Moped/ATV Tax                   | \$ 10,000                    | \$ 10,000                    | \$ 15,000                        | \$ 15,000                        | \$ 15,000                    |
| 311215                                          | Games of Skill Distribution     | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
|                                                 | <b>TOTAL</b>                    | <b>\$ 10,860,000</b>         | <b>\$ 11,110,000</b>         | <b>\$ 11,165,000</b>             | <b>\$ 11,165,000</b>             | <b>\$ 11,165,000</b>         |
| <b>001202 -Consumer Utility Taxes</b>           |                                 |                              |                              |                                  |                                  |                              |
| 311221                                          | Consumer Utility Use Tax        | \$ 1,200,000                 | \$ 1,200,000                 | \$ 1,200,000                     | \$ 1,200,000                     | \$ 1,200,000                 |
|                                                 | <b>TOTAL</b>                    | <b>\$ 1,200,000</b>          | <b>\$ 1,200,000</b>          | <b>\$ 1,200,000</b>              | <b>\$ 1,200,000</b>              | <b>\$ 1,200,000</b>          |
| <b>001204 -Franchise License Taxes</b>          |                                 |                              |                              |                                  |                                  |                              |
| 311241                                          | Franchise License Tax           | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 311242                                          | Utility License Tax             | \$ 125,000                   | \$ 125,000                   | \$ 125,000                       | \$ 125,000                       | \$ 125,000                   |
|                                                 | <b>TOTAL</b>                    | <b>\$ 125,000</b>            | <b>\$ 125,000</b>            | <b>\$ 125,000</b>                | <b>\$ 125,000</b>                | <b>\$ 125,000</b>            |
| <b>001205 -Motor Vehicle Licenses</b>           |                                 |                              |                              |                                  |                                  |                              |
| 311251                                          | Motor Vehicle License Tax       | \$ 1,100,000                 | \$ 1,100,000                 | \$ 1,100,000                     | \$ 1,100,000                     | \$ 1,100,000                 |
| 311252                                          | Motor Veh Lic Tax-Delinq        | \$ 110,000                   | \$ 110,000                   | \$ -                             | \$ -                             | \$ -                         |
|                                                 | <b>TOTAL</b>                    | <b>\$ 1,210,000</b>          | <b>\$ 1,210,000</b>          | <b>\$ 1,100,000</b>              | <b>\$ 1,100,000</b>              | <b>\$ 1,100,000</b>          |
| <b>001206 -Bank Stock Taxes</b>                 |                                 |                              |                              |                                  |                                  |                              |
| 311261                                          | Bank Stock Taxes                | \$ 77,000                    | \$ 77,000                    | \$ 77,000                        | \$ 77,000                        | \$ 77,000                    |
|                                                 | <b>TOTAL</b>                    | <b>\$ 77,000</b>             | <b>\$ 77,000</b>             | <b>\$ 77,000</b>                 | <b>\$ 77,000</b>                 | <b>\$ 77,000</b>             |
| <b>001207 -Taxes on Recordation &amp; Wills</b> |                                 |                              |                              |                                  |                                  |                              |
| 311271                                          | Recordation Taxes-Local         | \$ 2,000                     | \$ 2,000                     | \$ 2,000                         | \$ 2,000                         | \$ 2,000                     |
| 311272                                          | Tax on Wills                    | \$ 500,000                   | \$ 500,000                   | \$ 500,000                       | \$ 500,000                       | \$ 500,000                   |
|                                                 | <b>TOTAL</b>                    | <b>\$ 502,000</b>            | <b>\$ 502,000</b>            | <b>\$ 502,000</b>                | <b>\$ 502,000</b>                | <b>\$ 502,000</b>            |
| <b>001210 -Hotel and Motel Room Taxes</b>       |                                 |                              |                              |                                  |                                  |                              |
| 311281                                          | Hotel & Motel Room Taxes        | \$ 400,000                   | \$ 400,000                   | \$ 600,000                       | \$ 600,000                       | \$ 600,000                   |
|                                                 | <b>TOTAL</b>                    | <b>\$ 400,000</b>            | <b>\$ 400,000</b>            | <b>\$ 600,000</b>                | <b>\$ 600,000</b>                | <b>\$ 600,000</b>            |

WASHINGTON COUNTY, VIRGINIA  
ADOPTED OPERATING BUDGET - REVENUES  
FISCAL YEAR 2025-2026

Adopted on June 10, 2025

| ACCT DESCRIPTION                          | ADOPTED<br>BUDGET<br>FY/2025 | AMENDED<br>BUDGET<br>FY/2025 | DEPARTMENT<br>REQUEST<br>FY/2026 | CO ADMIN<br>RECOMMEND<br>FY/2026 | ADOPTED<br>BUDGET<br>FY/2026 |
|-------------------------------------------|------------------------------|------------------------------|----------------------------------|----------------------------------|------------------------------|
| <b>001301 -Animal Licences And Fees</b>   |                              |                              |                                  |                                  |                              |
| 311311 Dog Tag Sales                      | \$ 7,500                     | \$ 7,500                     | \$ 7,500                         | \$ 7,500                         | \$ 7,500                     |
| 311312 Animal Pound Fees                  | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 311313 Animal Sterilization Fees          | \$ 6,000                     | \$ 6,000                     | \$ 6,000                         | \$ 6,000                         | \$ 6,000                     |
| 311314 Animal Adoption Fees               | \$ 3,000                     | \$ 3,000                     | \$ 4,500                         | \$ 4,500                         | \$ 4,500                     |
| <b>TOTAL</b>                              | <b>\$ 16,500</b>             | <b>\$ 16,500</b>             | <b>\$ 18,000</b>                 | <b>\$ 18,000</b>                 | <b>\$ 18,000</b>             |
| <b>001303 -Permits and Other Licenses</b> |                              |                              |                                  |                                  |                              |
| 311331 Zoning Permit Fees                 | \$ 500                       | \$ 500                       | \$ 500                           | \$ 500                           | \$ 500                       |
| 311332 Building Permit Fees               | \$ 175,000                   | \$ 175,000                   | \$ 175,000                       | \$ 175,000                       | \$ 175,000                   |
| 311333 Subdivision Plat Fees              | \$ 1,250                     | \$ 1,250                     | \$ 1,250                         | \$ 1,250                         | \$ 1,250                     |
| 311334 Waste Hauling Permit Fees          | \$ 25,000                    | \$ 25,000                    | \$ 25,000                        | \$ 25,000                        | \$ 25,000                    |
| 311335 Erosion & Sedimentation Fees       | \$ 2,500                     | \$ 2,500                     | \$ 2,500                         | \$ 2,500                         | \$ 2,500                     |
| 311336 Stormwater-DEQ                     | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 311337 Land Use Application Fees          | \$ 25,000                    | \$ 25,000                    | \$ 25,000                        | \$ 25,000                        | \$ 25,000                    |
| 311338 Stormwater Management Fees         | \$ 20,000                    | \$ 20,000                    | \$ 15,000                        | \$ 15,000                        | \$ 15,000                    |
| 311339 Other Permit Fees                  | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| <b>TOTAL</b>                              | <b>\$ 249,250</b>            | <b>\$ 249,250</b>            | <b>\$ 244,250</b>                | <b>\$ 244,250</b>                | <b>\$ 244,250</b>            |
| <b>001401 -Fines and Forfeitures</b>      |                              |                              |                                  |                                  |                              |
| 311411 Court Fines & Forfeitures          | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 311412 Courthouse Maintenance Fees        | \$ 35,000                    | \$ 35,000                    | \$ 35,000                        | \$ 35,000                        | \$ 35,000                    |
| 311413 Courthouse Security Fees           | \$ 175,000                   | \$ 175,000                   | \$ 200,000                       | \$ 200,000                       | \$ 200,000                   |
| 311414 Court Appointed Attorney Fees      | \$ 2,500                     | \$ 2,500                     | \$ 2,500                         | \$ 2,500                         | \$ 2,500                     |
| 311416 Traffic Fines-County Share         | \$ 200,000                   | \$ 200,000                   | \$ 150,000                       | \$ 150,000                       | \$ 150,000                   |
| 311421 Work Program Fee                   | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 311618 Jail Processing Fees               | \$ 3,500                     | \$ 3,500                     | \$ 3,500                         | \$ 3,500                         | \$ 3,500                     |
| <b>TOTAL</b>                              | <b>\$ 416,000</b>            | <b>\$ 416,000</b>            | <b>\$ 391,000</b>                | <b>\$ 391,000</b>                | <b>\$ 391,000</b>            |
| <b>001501 -Revenue From Use of Money</b>  |                              |                              |                                  |                                  |                              |
| 311511 Interest Earned-Deposits & Inv     | \$ 1,750,000                 | \$ 2,200,000                 | \$ 2,250,000                     | \$ 2,250,000                     | \$ 2,250,000                 |
| <b>TOTAL</b>                              | <b>\$ 1,750,000</b>          | <b>\$ 2,200,000</b>          | <b>\$ 2,250,000</b>              | <b>\$ 2,250,000</b>              | <b>\$ 2,250,000</b>          |

WASHINGTON COUNTY, VIRGINIA  
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| ACCT DESCRIPTION                                  |                              | ADOPTED<br>BUDGET<br>FY/2025 | AMENDED<br>BUDGET<br>FY/2025 | DEPARTMENT<br>REQUEST<br>FY/2026 | CO ADMIN<br>RECOMMEND<br>FY/2026 | ADOPTED<br>BUDGET<br>FY/2026 |
|---------------------------------------------------|------------------------------|------------------------------|------------------------------|----------------------------------|----------------------------------|------------------------------|
| <b>001502 -Revenue From Use of Property</b>       |                              |                              |                              |                                  |                                  |                              |
| 311521                                            | Rent                         | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 311523                                            | Lease of County Facilities   | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
|                                                   | <b>TOTAL</b>                 | <b>\$ -</b>                  | <b>\$ -</b>                  | <b>\$ -</b>                      | <b>\$ -</b>                      | <b>\$ -</b>                  |
| <b>001601 -Charges Court Costs</b>                |                              |                              |                              |                                  |                                  |                              |
| 311601                                            | Excess Fees-Clk Circuit Ct   | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 311603                                            | Sheriff Fees                 | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 311604                                            | Record Reproduction Fees     | \$ 15,000                    | \$ 15,000                    | \$ 15,000                        | \$ 15,000                        | \$ 15,000                    |
|                                                   | <b>TOTAL</b>                 | <b>\$ 15,000</b>             | <b>\$ 15,000</b>             | <b>\$ 15,000</b>                 | <b>\$ 15,000</b>                 | <b>\$ 15,000</b>             |
| <b>001602 -Charges Commonwealth's Attorne</b>     |                              |                              |                              |                                  |                                  |                              |
| 311607                                            | Comm Atty Fees               | \$ 6,000                     | \$ 6,000                     | \$ 6,000                         | \$ 6,000                         | \$ 6,000                     |
| 311608                                            | Delinquent Fine Collect Prg  | \$ -                         | \$ 232                       | \$ -                             | \$ -                             | \$ -                         |
|                                                   | <b>TOTAL</b>                 | <b>\$ 6,000</b>              | <b>\$ 6,232</b>              | <b>\$ 6,000</b>                  | <b>\$ 6,000</b>                  | <b>\$ 6,000</b>              |
| <b>001603 -Charges Law Enforce &amp; Traffic</b>  |                              |                              |                              |                                  |                                  |                              |
| 311603                                            | Sheriff Fees                 | \$ 2,682                     | \$ 2,682                     | \$ 2,682                         | \$ 2,682                         | \$ 2,682                     |
| 311611                                            | Concealed Weapon Fees        | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 311612                                            | Fingerprinting Fees          | \$ 2,500                     | \$ 2,500                     | \$ 2,500                         | \$ 2,500                         | \$ 2,500                     |
| 311613                                            | Blood DNA Fees               | \$ 750                       | \$ 750                       | \$ 750                           | \$ 750                           | \$ 750                       |
|                                                   | <b>TOTAL</b>                 | <b>\$ 5,932</b>              | <b>\$ 5,932</b>              | <b>\$ 5,932</b>                  | <b>\$ 5,932</b>                  | <b>\$ 5,932</b>              |
| <b>001604 -Charges Fire &amp; Rescue Services</b> |                              |                              |                              |                                  |                                  |                              |
| 311614                                            | EMS Billing Recovery         | \$ 50,000                    | \$ 50,000                    | \$ 50,000                        | \$ 50,000                        | \$ 50,000                    |
|                                                   | <b>TOTAL</b>                 | <b>\$ 50,000</b>             | <b>\$ 50,000</b>             | <b>\$ 50,000</b>                 | <b>\$ 50,000</b>                 | <b>\$ 50,000</b>             |
| <b>001605 -Charges Correction &amp; Detention</b> |                              |                              |                              |                                  |                                  |                              |
| 311619                                            | Transport of Prisoners       | \$ 15,000                    | \$ 15,000                    | \$ 15,000                        | \$ 15,000                        | \$ 15,000                    |
|                                                   | <b>TOTAL</b>                 | <b>\$ 15,000</b>             | <b>\$ 15,000</b>             | <b>\$ 15,000</b>                 | <b>\$ 15,000</b>                 | <b>\$ 15,000</b>             |
| <b>001606 -Charges Other Protection</b>           |                              |                              |                              |                                  |                                  |                              |
| 311621                                            | Passport Commissions         | \$ 3,000                     | \$ 3,000                     | \$ 3,000                         | \$ 3,000                         | \$ 3,000                     |
| 311622                                            | DMV Commissions              | \$ 340,000                   | \$ 340,000                   | \$ 340,000                       | \$ 340,000                       | \$ 340,000                   |
| 311623                                            | Game & Inland Fisheries Comm | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
|                                                   | <b>TOTAL</b>                 | <b>\$ 343,000</b>            | <b>\$ 343,000</b>            | <b>\$ 343,000</b>                | <b>\$ 343,000</b>                | <b>\$ 343,000</b>            |
| <b>001608 -Charges Sanitation &amp; Waste Rem</b> |                              |                              |                              |                                  |                                  |                              |
| 311631                                            | Solid Waste Fees             | \$ 1,400,000                 | \$ 1,400,000                 | \$ 1,600,000                     | \$ 1,600,000                     | \$ 1,600,000                 |
| 311632                                            | Recycling Revenue            | \$ 20,000                    | \$ 20,000                    | \$ 20,000                        | \$ 20,000                        | \$ 20,000                    |
| 311633                                            | Scrap Metal Revenue          | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
|                                                   | <b>TOTAL</b>                 | <b>\$ 1,420,000</b>          | <b>\$ 1,420,000</b>          | <b>\$ 1,620,000</b>              | <b>\$ 1,620,000</b>              | <b>\$ 1,620,000</b>          |
| <b>001613 -Charges Cultural Erichment</b>         |                              |                              |                              |                                  |                                  |                              |
| 311640                                            | Recreation Program Fees      | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 311641                                            | Park Fees                    | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 311643                                            | Food Concessions Sales       | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
|                                                   | <b>TOTAL</b>                 | <b>\$ -</b>                  | <b>\$ -</b>                  | <b>\$ -</b>                      | <b>\$ -</b>                      | <b>\$ -</b>                  |

WASHINGTON COUNTY, VIRGINIA  
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|-------------------------------------------------|--------------------------------------|------------------------------|------------------------------|----------------------------------|----------------------------------|------------------------------|
| <b>001801 -Payment In Lieu of Taxes-Ent</b>     |                                      |                              |                              |                                  |                                  |                              |
| 311811                                          | PILT-Br Tn Electric Sys              | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 311812                                          | PILT-BVUB                            | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
|                                                 | <b>TOTAL</b>                         | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| <b>001803 -Expenditure Refunds</b>              |                                      |                              |                              |                                  |                                  |                              |
| 311831                                          | Rebates, Refunds & Recoups           | \$ -                         | \$ 19,918                    | \$ -                             | \$ -                             | \$ -                         |
|                                                 | <b>TOTAL</b>                         | \$ -                         | \$ 19,918                    | \$ -                             | \$ -                             | \$ -                         |
| <b>001899 -Miscellaneous</b>                    |                                      |                              |                              |                                  |                                  |                              |
| 311832                                          | WC Park Authority-Bookkeeping Svcs   | \$ 9,000                     | \$ 9,000                     | \$ 9,000                         | \$ 9,000                         | \$ 9,000                     |
| 311881                                          | Sale of Surplus Property             | \$ 5,000                     | \$ 5,000                     | \$ 5,000                         | \$ 5,000                         | \$ 5,000                     |
| 311882                                          | Donations From Private Sources       | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 311883                                          | AEP Land Lease (PSB)                 | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 311884                                          | Special Investigative Act Fds        | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 311885                                          | DMV Stop Payments                    | \$ 85,000                    | \$ 85,000                    | \$ 85,000                        | \$ 85,000                        | \$ 85,000                    |
| 311886                                          | Geographical Mapping Fees            | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 311887                                          | Charge For Returned Checks           | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 311889                                          | Local Match-Traffic Fd               | \$ -                         | \$ 8,707                     | \$ -                             | \$ -                             | \$ -                         |
| 311891                                          | Canceled Checks Prior Fiscal Y       | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 311893                                          | Opiod Settlement                     | \$ -                         | \$ 162,553                   | \$ -                             | \$ -                             | \$ -                         |
| 311894                                          | Regional Impr Comm Funds (Casino)    | \$ 700,000                   | \$ 700,000                   | \$ 850,000                       | \$ 850,000                       | \$ 850,000                   |
| 311895                                          | Treas/Sheriff/CA Info System Portion | \$ 37,500                    | \$ 37,500                    | \$ 37,500                        | \$ 37,500                        | \$ 37,500                    |
| 311896                                          | Misc. Local Grants                   | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 311898                                          | Miscellaneous Sheriff Revenue        | \$ 1,500                     | \$ 37,008                    | \$ 1,500                         | \$ 1,500                         | \$ 1,500                     |
| 311899                                          | Other Miscellaneous Revenue          | \$ 2,500                     | \$ 2,500                     | \$ 2,500                         | \$ 2,500                         | \$ 2,500                     |
| 311924                                          | Recovery-Judical Sale Fees           | \$ 100,000                   | \$ 100,000                   | \$ 100,000                       | \$ 100,000                       | \$ 100,000                   |
|                                                 | <b>TOTAL</b>                         | \$ 940,500                   | \$ 1,147,268                 | \$ 1,090,500                     | \$ 1,090,500                     | \$ 1,090,500                 |
| <b>001901 -Tuition &amp; Other Gov Payments</b> |                                      |                              |                              |                                  |                                  |                              |
| 311831                                          | Rebates, Refunds & Recoups           | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 311835                                          | Refund School Use Deputies           | \$ 111,625                   | \$ 111,625                   | \$ 111,625                       | \$ -                             | \$ 111,625                   |
| 311836                                          | Recovery-Regional Jail Costs         | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 311921                                          | Recovery-Facilities Mgmt Costs       | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 311923                                          | Recovery-CSA Parent Aide Costs       | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
|                                                 | <b>TOTAL</b>                         | \$ 111,625                   | \$ 111,625                   | \$ 111,625                       | \$ -                             | \$ 111,625                   |

WASHINGTON COUNTY, VIRGINIA  
ADOPTED OPERATING BUDGET - REVENUES  
FISCAL YEAR 2025-2026

Adopted on June 10, 2025

| ACCT DESCRIPTION                              |                                | ADOPTED<br>BUDGET<br>FY/2025 | AMENDED<br>BUDGET<br>FY/2025 | DEPARTMENT<br>REQUEST<br>FY/2026 | CO ADMIN<br>RECOMMEND<br>FY/2026 | ADOPTED<br>BUDGET<br>FY/2026 |
|-----------------------------------------------|--------------------------------|------------------------------|------------------------------|----------------------------------|----------------------------------|------------------------------|
| <b>001902 -Recovered Costs</b>                |                                |                              |                              |                                  |                                  |                              |
| 311831                                        | Rebates, Refunds & Recoups     | \$ -                         | \$ 6,661                     | \$ -                             | \$ -                             | \$ -                         |
| 311889                                        | Local Grant Match-Traffic Fd   | \$ -                         | \$ 4,284                     | \$ -                             | \$ -                             | \$ -                         |
| 311928                                        | Recovery-C/A Collection Exp    | \$ 69,291                    | \$ 69,291                    | \$ 73,117                        | \$ 73,117                        | \$ 73,117                    |
| 311930                                        | Undistributed Revenue          | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
|                                               | <b>TOTAL</b>                   | <b>\$ 69,291</b>             | <b>\$ 80,236</b>             | <b>\$ 73,117</b>                 | <b>\$ 73,117</b>                 | <b>\$ 73,117</b>             |
| <b>002101 -Payment In Lieu of Taxes-State</b> |                                |                              |                              |                                  |                                  |                              |
| 312111                                        | State Forestry PILT Payment    | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
|                                               | <b>TOTAL</b>                   | <b>\$ -</b>                  | <b>\$ -</b>                  | <b>\$ -</b>                      | <b>\$ -</b>                      | <b>\$ -</b>                  |
| <b>002201 -Non-Categorical Aid-State</b>      |                                |                              |                              |                                  |                                  |                              |
| 312211                                        | Motor Vehicle Carrier's Tax    | \$ 40,000                    | \$ 40,000                    | \$ 40,000                        | \$ 40,000                        | \$ 40,000                    |
| 312212                                        | Tax on Deeds (Grantor's Tax)   | \$ 100,000                   | \$ 100,000                   | \$ 150,000                       | \$ 150,000                       | \$ 150,000                   |
| 312213                                        | Mobile Home Titling Taxes      | \$ 80,000                    | \$ 80,000                    | \$ 125,000                       | \$ 125,000                       | \$ 125,000                   |
| 312214                                        | Motor Vehicle Rental Tax       | \$ 7,000                     | \$ 7,000                     | \$ 7,000                         | \$ 7,000                         | \$ 7,000                     |
| 312215                                        | Pers Prop Tax Relief Reimburse | \$ 2,559,286                 | \$ 2,559,286                 | \$ 2,559,286                     | \$ 2,559,286                     | \$ 2,559,286                 |
| 312217                                        | DEQ-Mining Rent & Royalties    | \$ 500                       | \$ 500                       | \$ 500                           | \$ 500                           | \$ 500                       |
| 312219                                        | VA Forestry Channels Rev Shr   | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
|                                               | <b>TOTAL</b>                   | <b>\$ 2,786,786</b>          | <b>\$ 2,786,786</b>          | <b>\$ 2,881,786</b>              | <b>\$ 2,881,786</b>              | <b>\$ 2,881,786</b>          |
| <b>002301 -Shared Expenses-State</b>          |                                |                              |                              |                                  |                                  |                              |
| 312311                                        | Commonwealth's Attorney        | \$ 900,000                   | \$ 962,406                   | \$ 986,466                       | \$ 961,000                       | \$ 975,600                   |
| 312321                                        | Sheriff                        | \$ 3,068,000                 | \$ 3,068,000                 | \$ 3,144,700                     | \$ 3,220,000                     | \$ 3,269,000                 |
| 312331                                        | Commissioner of Revenue        | \$ 240,000                   | \$ 240,000                   | \$ 246,000                       | \$ 265,000                       | \$ 269,000                   |
| 312341                                        | Treasurer                      | \$ 230,000                   | \$ 230,000                   | \$ 235,750                       | \$ 247,000                       | \$ 250,775                   |
| 312361                                        | Registrar/Electoral Board      | \$ 90,000                    | \$ 90,000                    | \$ 92,250                        | \$ 92,250                        | \$ 93,850                    |
| 312371                                        | Clerk of Circuit Court         | \$ 560,000                   | \$ 609,936                   | \$ 625,184                       | \$ 607,000                       | \$ 675,760                   |
| 312381                                        | Emergency Management Services  | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
|                                               | <b>TOTAL</b>                   | <b>\$ 5,088,000</b>          | <b>\$ 5,200,342</b>          | <b>\$ 5,330,350</b>              | <b>\$ 5,392,250</b>              | <b>\$ 5,533,985</b>          |
| <b>002401 -Categorical Aid-Public Safety</b>  |                                |                              |                              |                                  |                                  |                              |
| 312406                                        | HCS MARCUS Program             | \$ 154,666                   | \$ 154,666                   | \$ 160,866                       | \$ 181,866                       | \$ 181,866                   |
| 312407                                        | HCS CIT Grant                  | \$ 327,536                   | \$ 349,066                   | \$ 365,359                       | \$ 365,359                       | \$ 365,359                   |
| 312408                                        | DCJS Grant-Victim/Witness      | \$ 98,276                    | \$ 105,673                   | \$ 105,673                       | \$ 105,673                       | \$ 117,795                   |
| 312409                                        | DCJS Grant-VSTOP               | \$ 50,000                    | \$ 50,000                    | \$ 50,000                        | \$ 50,000                        | \$ 50,000                    |
| 312411                                        | DCJS Grants-Other              | \$ -                         | \$ 108,150                   | \$ -                             | \$ -                             | \$ -                         |
| 312414                                        | DMV Enforcement Grant-Alcohol  | \$ -                         | \$ 138,467                   | \$ -                             | \$ -                             | \$ -                         |
| 312415                                        | DMV Enforcement Grant-Speed    | \$ -                         | \$ 49,432                    | \$ -                             | \$ -                             | \$ -                         |
| 312417                                        | DOJ Passthrough-ICAC Grant     | \$ -                         | \$ 26,896                    | \$ -                             | \$ -                             | \$ -                         |
| 312418                                        | DCJS-SRO Grant                 | \$ 199,035                   | \$ 199,035                   | \$ 199,035                       | \$ 199,035                       | \$ 199,035                   |
| 312420                                        | Spay & Neuter Funds            | \$ 1,500                     | \$ 1,500                     | \$ 1,500                         | \$ 1,500                         | \$ 1,500                     |
| 312431                                        | Fire Program Funds             | \$ 195,000                   | \$ 221,591                   | \$ 221,591                       | \$ 221,591                       | \$ 221,591                   |
| 312432                                        | Four (4) Life Funds            | \$ 70,000                    | \$ 70,000                    | \$ 70,000                        | \$ 70,000                        | \$ 70,000                    |
| 312433                                        | Va Wireless E911 Funds         | \$ 190,000                   | \$ 190,000                   | \$ 190,000                       | \$ 190,000                       | \$ 190,000                   |
| 312434                                        | VDEM EMPG Grant                | \$ 9,015                     | \$ 9,015                     | \$ 9,015                         | \$ 9,015                         | \$ 9,015                     |
| 312438                                        | VDEM-PEP Grant                 | \$ -                         | \$ 5,000                     | \$ -                             | \$ -                             | \$ -                         |
| 312449                                        | VDOT Litter Pickup Prg Reimb   | \$ 35,000                    | \$ 35,000                    | \$ 35,000                        | \$ 35,000                        | \$ 35,000                    |
| 312450                                        | VITA GRANTS                    | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
|                                               | <b>TOTAL</b>                   | <b>\$ 1,330,028</b>          | <b>\$ 1,713,491</b>          | <b>\$ 1,408,039</b>              | <b>\$ 1,429,039</b>              | <b>\$ 1,441,161</b>          |

WASHINGTON COUNTY, VIRGINIA  
ADOPTED OPERATING BUDGET - REVENUES  
FISCAL YEAR 2025-2026

Adopted on June 10, 2025

| ACCT DESCRIPTION                                |                                | ADOPTED<br>BUDGET<br>FY/2025 | AMENDED<br>BUDGET<br>FY/2025 | DEPARTMENT<br>REQUEST<br>FY/2026 | CO ADMIN<br>RECOMMEND<br>FY/2026 | ADOPTED<br>BUDGET<br>FY/2026 |
|-------------------------------------------------|--------------------------------|------------------------------|------------------------------|----------------------------------|----------------------------------|------------------------------|
| <b>002404 -Categorical Aid-Other Funds</b>      |                                |                              |                              |                                  |                                  |                              |
| 312413                                          | Litter Control Funding         | \$ 10,000                    | \$ 10,000                    | \$ 10,000                        | \$ 10,000                        | \$ 10,000                    |
| 312425                                          | Va Commission For Arts Grant   | \$ -                         | \$ 4,500                     | \$ -                             | \$ -                             | \$ -                         |
| 312426                                          | Other State Grants             | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 312472                                          | Lib of Va Preservation Grants  | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
|                                                 | <b>TOTAL</b>                   | <b>\$ 10,000</b>             | <b>\$ 14,500</b>             | <b>\$ 10,000</b>                 | <b>\$ 10,000</b>                 | <b>\$ 10,000</b>             |
| <b>002406 -Categorical Aid-Welfare &amp; SS</b> |                                |                              |                              |                                  |                                  |                              |
| 312460                                          | Child Abuse Neglect Grant      | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 312461                                          | SS Public Asst & Adm Reimburse | \$ 7,784,978                 | \$ 7,784,978                 | \$ 8,536,366                     | \$ 8,536,366                     | \$ 8,588,216                 |
| 312462                                          | SS Refund & Recoupments        | \$ 25,000                    | \$ 25,000                    | \$ 25,000                        | \$ 25,000                        | \$ 25,000                    |
| 312463                                          | Comp Svc Act Reimbursement     | \$ 3,330,493                 | \$ 3,986,293                 | \$ 4,425,449                     | \$ 4,425,449                     | \$ 4,425,449                 |
|                                                 | <b>TOTAL</b>                   | <b>\$ 11,140,471</b>         | <b>\$ 11,796,271</b>         | <b>\$ 12,986,815</b>             | <b>\$ 12,986,815</b>             | <b>\$ 13,038,665</b>         |
| <b>003101 -Payment In Lieu of Taxes-Fed</b>     |                                |                              |                              |                                  |                                  |                              |
| 313301                                          | Fed Forestry PILT Payment      | \$ 30,000                    | \$ 30,000                    | \$ 30,000                        | \$ 30,000                        | \$ 30,000                    |
| 313302                                          | Tn Valley Authority-BVUB       | \$ 580,000                   | \$ 580,000                   | \$ 580,000                       | \$ 580,000                       | \$ 580,000                   |
|                                                 | <b>TOTAL</b>                   | <b>\$ 610,000</b>            | <b>\$ 610,000</b>            | <b>\$ 610,000</b>                | <b>\$ 610,000</b>                | <b>\$ 610,000</b>            |
| <b>003301 -Categorical Aid-Public Safety</b>    |                                |                              |                              |                                  |                                  |                              |
| 313311                                          | ATF/DEA Law Enforcement Funds  | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 313312                                          | US Marshals Task Force         | \$ 25,000                    | \$ 25,000                    | \$ 25,000                        | \$ 25,000                        | \$ 25,000                    |
|                                                 | <b>TOTAL</b>                   | <b>\$ 25,000</b>             | <b>\$ 25,000</b>             | <b>\$ 25,000</b>                 | <b>\$ 25,000</b>                 | <b>\$ 25,000</b>             |
| <b>003302-Categorical Aid-Federal</b>           |                                |                              |                              |                                  |                                  |                              |
| 313307                                          | ARPA-LATCF Funds               | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 313308                                          | Federal Grant Funds            | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
|                                                 | <b>TOTAL</b>                   | <b>\$ -</b>                  | <b>\$ -</b>                  | <b>\$ -</b>                      | <b>\$ -</b>                      | <b>\$ -</b>                  |
| <b>004101 -Insurance Recoveries</b>             |                                |                              |                              |                                  |                                  |                              |
| 314111                                          | Property Ins Claim Recovery    | \$ 50,000                    | \$ 179,000                   | \$ 50,000                        | \$ 50,000                        | \$ 50,000                    |
|                                                 | <b>TOTAL</b>                   | <b>\$ 50,000</b>             | <b>\$ 179,000</b>            | <b>\$ 50,000</b>                 | <b>\$ 50,000</b>                 | <b>\$ 50,000</b>             |
| <b>004102 -Sale of Land/Buildings</b>           |                                |                              |                              |                                  |                                  |                              |
| 314123                                          | Sale of Buildings              | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
|                                                 | <b>TOTAL</b>                   | <b>\$ -</b>                  | <b>\$ -</b>                  | <b>\$ -</b>                      | <b>\$ -</b>                      | <b>\$ -</b>                  |
|                                                 | <b>FUND 001 TOTAL</b>          | <b>\$ 87,032,383</b>         | <b>\$ 108,741,923</b>        | <b>\$ 98,629,149</b>             | <b>\$ 91,515,689</b>             | <b>\$ 91,978,021</b>         |

WASHINGTON COUNTY, VIRGINIA  
ADOPTED OPERATING BUDGET - REVENUES  
FISCAL YEAR 2025-2026

Adopted on June 10, 2025

| ACCT DESCRIPTION                             |                                | ADOPTED<br>BUDGET<br>FY/2025 | AMENDED<br>BUDGET<br>FY/2025 | DEPARTMENT<br>REQUEST<br>FY/2026 | CO ADMIN<br>RECOMMEND<br>FY/2026 | ADOPTED<br>BUDGET<br>FY/2026 |
|----------------------------------------------|--------------------------------|------------------------------|------------------------------|----------------------------------|----------------------------------|------------------------------|
| <b>FD 002-FEDERAL ASSET SHARING FUND</b>     |                                |                              |                              |                                  |                                  |                              |
| <b>001011 -Beginning Fund Balance</b>        |                                |                              |                              |                                  |                                  |                              |
| 310101                                       | Beginning Fund Balance         | \$ -                         | \$ 270,729                   | \$ -                             | \$ -                             | \$ -                         |
| 310103                                       | Fund Balance-Project Carryover | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
|                                              | <b>TOTAL</b>                   | \$ -                         | \$ 270,729                   | \$ -                             | \$ -                             | \$ -                         |
| <b>001803 -Expenditure Refunds</b>           |                                |                              |                              |                                  |                                  |                              |
| 311831                                       | Rebates, Refunds & Recoups     | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
|                                              | <b>TOTAL</b>                   | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| <b>002404 -Categorical Aid-Other Funds</b>   |                                |                              |                              |                                  |                                  |                              |
| 312421                                       | State FASP Share-Comm Atty     | \$ -                         | \$ 602                       | \$ -                             | \$ -                             | \$ -                         |
| 312422                                       | State FASP Share-WCSO          | \$ -                         | \$ 864                       | \$ -                             | \$ -                             | \$ -                         |
| 312423                                       | State FASP Grant-WCSO          | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
|                                              | <b>TOTAL</b>                   | \$ -                         | \$ 1,466                     | \$ -                             | \$ -                             | \$ -                         |
| <b>003301 -Categorical Aid-Public Safety</b> |                                |                              |                              |                                  |                                  |                              |
| 313321                                       | Federal FASP Share-Comm Atty   | \$ -                         | \$ 12,516                    | \$ -                             | \$ -                             | \$ -                         |
| 313322                                       | Federal FASP Share-WCSO        | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
|                                              | <b>TOTAL</b>                   | \$ -                         | \$ 12,516                    | \$ -                             | \$ -                             | \$ -                         |
|                                              | <b>FUND 002 TOTAL</b>          | \$ -                         | \$ 284,711                   | \$ -                             | \$ -                             | \$ -                         |
| <b>FD 003-LAW LIBRARY FUND</b>               |                                |                              |                              |                                  |                                  |                              |
| <b>001011 -Beginning Fund Balance</b>        |                                |                              |                              |                                  |                                  |                              |
| 310101                                       | Beginning Fund Balance         |                              |                              |                                  |                                  |                              |
| 310103                                       | Fund Balance-Project Carryover | \$ -                         | \$ 39,139                    | \$ -                             | \$ -                             | \$ -                         |
|                                              | <b>TOTAL</b>                   | \$ -                         | \$ 39,139                    | \$ -                             | \$ -                             | \$ -                         |
| <b>001601 -Charges Court Costs</b>           |                                |                              |                              |                                  |                                  |                              |
| 311612                                       | Fingerprinting Fees            | \$ 12,000                    | \$ 12,000                    | \$ 12,000                        | \$ 12,000                        | \$ 12,000                    |
|                                              | <b>TOTAL</b>                   | \$ 12,000                    | \$ 12,000                    | \$ 12,000                        | \$ 12,000                        | \$ 12,000                    |
|                                              | <b>FUND 003 TOTAL</b>          | \$ 12,000                    | \$ 51,139                    | \$ 12,000                        | \$ 12,000                        | \$ 12,000                    |

WASHINGTON COUNTY, VIRGINIA  
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| ACCT DESCRIPTION                             |                                | ADOPTED<br>BUDGET<br>FY/2025 | AMENDED<br>BUDGET<br>FY/2025 | DEPARTMENT<br>REQUEST<br>FY/2026 | CO ADMIN<br>RECOMMEND<br>FY/2026 | ADOPTED<br>BUDGET<br>FY/2026 |
|----------------------------------------------|--------------------------------|------------------------------|------------------------------|----------------------------------|----------------------------------|------------------------------|
| <b>FD 004-ROAD IMPROVEMENT FUND</b>          |                                |                              |                              |                                  |                                  |                              |
| <b>001011 -Beginning Fund Balance</b>        |                                |                              |                              |                                  |                                  |                              |
| 310101                                       | Beginning Fund Balance         |                              |                              |                                  |                                  |                              |
| 310103                                       | Fund Balance-Project Carryover | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
|                                              | <b>TOTAL</b>                   | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| <b>001607 -Charges Hwy, Streets,Etc</b>      |                                |                              |                              |                                  |                                  |                              |
| 311627                                       | Countrywalk Estates            | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 311626                                       | Street Improvement Assessments | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
|                                              | <b>TOTAL</b>                   | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| <b>002404 -Categorical Aid-Other Funds</b>   |                                |                              |                              |                                  |                                  |                              |
| 312447                                       | VDOT Road Imp Revenue Sharing  | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
|                                              | <b>TOTAL</b>                   | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| <b>004104 -Proceeds From Indebtedness</b>    |                                |                              |                              |                                  |                                  |                              |
| 314144                                       | Temporary Loan Proceeds        | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 319901                                       | Temporary Loan Proceeds        | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
|                                              | <b>TOTAL</b>                   | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
|                                              | <b>FUND 004 TOTAL</b>          | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| <b>FD 005-CAPITAL IMPROVEMENT FUND</b>       |                                |                              |                              |                                  |                                  |                              |
| <b>001011 -Beginning Fund Balance</b>        |                                |                              |                              |                                  |                                  |                              |
| 310101                                       | Beginning Fund Balance         | \$ 21,227,559                | \$ 18,885,862                | \$ 8,294,795                     | \$ 8,294,795                     | \$ 8,294,795                 |
| 310103                                       | Fund Balance-Project Carryover | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
|                                              | <b>TOTAL</b>                   | \$ 21,227,559                | \$ 18,885,862                | \$ 8,294,795                     | \$ 8,294,795                     | \$ 8,294,795                 |
| <b>002401 -Categorical Aid-Public Safety</b> |                                |                              |                              |                                  |                                  |                              |
| 312433                                       | VA Wireless E911 Funds         | \$ -                         | \$ 466,202                   | \$ -                             | \$ -                             | \$ -                         |
|                                              | <b>TOTAL</b>                   | \$ -                         | \$ 466,202                   | \$ -                             | \$ -                             | \$ -                         |
| <b>003302-Categorical Aid-Federal</b>        |                                |                              |                              |                                  |                                  |                              |
| 313308                                       | USDA-EMS Station               | \$ -                         | \$ -                         | \$ 1,815,000                     | \$ 1,815,000                     | \$ 1,815,000                 |
|                                              | <b>TOTAL</b>                   | \$ -                         | \$ -                         | \$ 1,815,000                     | \$ 1,815,000                     | \$ 1,815,000                 |
|                                              | <b>FUND 005 TOTAL</b>          | \$ 21,227,559                | \$ 19,352,064                | \$ 10,109,795                    | \$ 10,109,795                    | \$ 10,109,795                |

WASHINGTON COUNTY, VIRGINIA  
ADOPTED OPERATING BUDGET - REVENUES  
FISCAL YEAR 2025-2026

Adopted on June 10, 2025

| ACCT DESCRIPTION                           | ADOPTED<br>BUDGET<br>FY/2025 | AMENDED<br>BUDGET<br>FY/2025 | DEPARTMENT<br>REQUEST<br>FY/2026 | CO ADMIN<br>RECOMMEND<br>FY/2026 | ADOPTED<br>BUDGET<br>FY/2026 |
|--------------------------------------------|------------------------------|------------------------------|----------------------------------|----------------------------------|------------------------------|
| <b>FD 006-ECONOMIC DEVELOPMENT FUND</b>    |                              |                              |                                  |                                  |                              |
| <b>001011 -Beginning Fund Balance</b>      |                              |                              |                                  |                                  |                              |
| 310101 Beginning Fund Balance              | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 310103 Fund Balance-Project Carryover      | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| <b>TOTAL</b>                               | <b>\$ -</b>                  | <b>\$ -</b>                  | <b>\$ -</b>                      | <b>\$ -</b>                      | <b>\$ -</b>                  |
| <b>002404 -Categorical Aid-Other Funds</b> |                              |                              |                                  |                                  |                              |
| 312475 Va Tobacco Commission Funds         | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 312476 Commonwealth Opportunity Fund       | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| <b>TOTAL</b>                               | <b>\$ -</b>                  | <b>\$ -</b>                  | <b>\$ -</b>                      | <b>\$ -</b>                      | <b>\$ -</b>                  |
| <b>003302 -Categorical Aid-Federals</b>    |                              |                              |                                  |                                  |                              |
| 313306 American Rescue (ARPA)              | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 312476 Commonwealth Opportunity Fund       | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| <b>TOTAL</b>                               | <b>\$ -</b>                  | <b>\$ -</b>                  | <b>\$ -</b>                      | <b>\$ -</b>                      | <b>\$ -</b>                  |
| <b>FUND 006 TOTAL</b>                      | <b>\$ -</b>                  | <b>\$ -</b>                  | <b>\$ -</b>                      | <b>\$ -</b>                      | <b>\$ -</b>                  |
| <b>FD 007-UTILITIES FUND</b>               |                              |                              |                                  |                                  |                              |
| 310101 Beginning Fund Balance              | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 310103 Fund Balance-Project Carryover      | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 311892 Miscellaneous Revenue               | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| <b>TOTAL</b>                               | <b>\$ -</b>                  | <b>\$ -</b>                  | <b>\$ -</b>                      | <b>\$ -</b>                      | <b>\$ -</b>                  |
| <b>003302-CATEGORICAL AID-FEDERAL</b>      |                              |                              |                                  |                                  |                              |
| 313303 Cares Act Funds (COVID19) Broadband | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 313305 Cares Act Funds (COVID19) Utilities | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 313308 Federal Grant Funds                 | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| <b>TOTAL</b>                               | <b>\$ -</b>                  | <b>\$ -</b>                  | <b>\$ -</b>                      | <b>\$ -</b>                      | <b>\$ -</b>                  |
| <b>FUND 007 TOTAL</b>                      | <b>\$ -</b>                  | <b>\$ -</b>                  | <b>\$ -</b>                      | <b>\$ -</b>                      | <b>\$ -</b>                  |

WASHINGTON COUNTY, VIRGINIA  
ADOPTED OPERATING BUDGET - REVENUES  
FISCAL YEAR 2025-2026

Adopted on June 10, 2025

| ACCT DESCRIPTION                        |                                | ADOPTED<br>BUDGET<br>FY/2025 | AMENDED<br>BUDGET<br>FY/2025 | DEPARTMENT<br>REQUEST<br>FY/2026 | CO ADMIN<br>RECOMMEND<br>FY/2026 | ADOPTED<br>BUDGET<br>FY/2026 |
|-----------------------------------------|--------------------------------|------------------------------|------------------------------|----------------------------------|----------------------------------|------------------------------|
| <b>FD 008-TRAFFIC ENFORCEMENT GRANT</b> |                                |                              |                              |                                  |                                  |                              |
| <b>001011 -Beginning Fund Balance</b>   |                                |                              |                              |                                  |                                  |                              |
| 310101                                  | Beginning Fund Balance         | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 310103                                  | Fund Balance-Project Carryover | \$ -                         | \$ 143,825                   | \$ -                             | \$ -                             | \$ -                         |
|                                         | <b>TOTAL</b>                   | <b>\$ -</b>                  | <b>\$ 143,825</b>            | <b>\$ -</b>                      | <b>\$ -</b>                      | <b>\$ -</b>                  |
| <b>001401 -Fines and Forfeitures</b>    |                                |                              |                              |                                  |                                  |                              |
| 311415                                  | Traffic Fines-WCSO Share       | \$ 578,433                   | \$ 578,433                   | \$ 578,433                       | \$ 578,433                       | \$ 578,433                   |
| 311418                                  | E-Summons Fee                  | \$ 40,000                    | \$ 40,000                    | \$ 40,000                        | \$ 40,000                        | \$ 40,000                    |
| 311419                                  | Comm E-Summons                 | \$ 10,000                    | \$ 10,000                    | \$ 10,000                        | \$ 10,000                        | \$ 10,000                    |
|                                         | <b>TOTAL</b>                   | <b>\$ 628,433</b>            | <b>\$ 628,433</b>            | <b>\$ 628,433</b>                | <b>\$ 628,433</b>                | <b>\$ 628,433</b>            |
| <b>001899-Miscellaneous</b>             |                                |                              |                              |                                  |                                  |                              |
| 311881                                  | Sale of Surplus Property       | \$ -                         | \$ 6,246                     | \$ -                             | \$ -                             | \$ -                         |
| 311892                                  | Miscellaneous Revenues         | \$ -                         | \$ 71,377                    | \$ -                             | \$ -                             | \$ -                         |
|                                         | <b>TOTAL</b>                   | <b>\$ -</b>                  | <b>\$ 77,623</b>             | <b>\$ -</b>                      | <b>\$ -</b>                      | <b>\$ -</b>                  |
|                                         | <b>FUND 008 TOTAL</b>          | <b>\$ 628,433</b>            | <b>\$ 849,881</b>            | <b>\$ 628,433</b>                | <b>\$ 628,433</b>                | <b>\$ 628,433</b>            |

WASHINGTON COUNTY, VIRGINIA  
ADOPTED OPERATING BUDGET - REVENUES  
FISCAL YEAR 2025-2026

Adopted on June 10, 2025

| ACCT DESCRIPTION                            |                                | ADOPTED<br>BUDGET<br>FY/2025 | AMENDED<br>BUDGET<br>FY/2025 | DEPARTMENT<br>REQUEST<br>FY/2026 | CO ADMIN<br>RECOMMEND<br>FY/2026 | ADOPTED<br>BUDGET<br>FY/2026 |
|---------------------------------------------|--------------------------------|------------------------------|------------------------------|----------------------------------|----------------------------------|------------------------------|
| <b>FD 010- SPECIAL GRANT PROJECTS GRANT</b> |                                |                              |                              |                                  |                                  |                              |
| <b>001011 -Beginning Fund Balance</b>       |                                |                              |                              |                                  |                                  |                              |
| 310103                                      | Fund Balance-Project Carryover | \$ -                         | \$ 6,570                     | \$ -                             | \$ -                             | \$ -                         |
| 310101                                      | Beginning Fund Balance         | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
|                                             | <b>TOTAL</b>                   | <b>\$ -</b>                  | <b>\$ 6,570</b>              | <b>\$ -</b>                      | <b>\$ -</b>                      | <b>\$ -</b>                  |
| <b>001803 -Expenditure Refunds</b>          |                                |                              |                              |                                  |                                  |                              |
| 311831                                      | Rebates, Refunds & Recoups     | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
|                                             | <b>TOTAL</b>                   | <b>\$ -</b>                  | <b>\$ -</b>                  | <b>\$ -</b>                      | <b>\$ -</b>                      | <b>\$ -</b>                  |
| <b>002404 -Categorical Aid-Other Funds</b>  |                                |                              |                              |                                  |                                  |                              |
| 312442                                      | DHCD Grant Funds-Water Prj     | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 312442                                      | DHCD Mendota Water Grant       | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 312480                                      | DHCD Rattle Creek Water        | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 312482                                      | DHCD Hidden Valley Water Grant | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 312444                                      | DHCD Grant Funds-Housing Prj   | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 312444                                      | DHCD Disaster Recovery Grant   | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
|                                             | <b>TOTAL</b>                   | <b>\$ -</b>                  | <b>\$ -</b>                  | <b>\$ -</b>                      | <b>\$ -</b>                      | <b>\$ -</b>                  |
|                                             | <b>FUND 010 TOTAL</b>          | <b>\$ -</b>                  | <b>\$ 6,570</b>              | <b>\$ -</b>                      | <b>\$ -</b>                      | <b>\$ -</b>                  |
| <b>FD 015- DISASTER RECOVERY (COVID)</b>    |                                |                              |                              |                                  |                                  |                              |
| <b>001011 -Beginning Fund Balance</b>       |                                |                              |                              |                                  |                                  |                              |
| 310103                                      | Fund Balance-Project Carryover | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 310101                                      | Beginning Fund Balance         | \$ -                         | \$ 433,815                   | \$ -                             | \$ -                             | \$ -                         |
|                                             | <b>TOTAL</b>                   | <b>\$ -</b>                  | <b>\$ 433,815</b>            | <b>\$ -</b>                      | <b>\$ -</b>                      | <b>\$ -</b>                  |
| <b>001501 Revenue from Use of Money</b>     |                                |                              |                              |                                  |                                  |                              |
| 311511                                      | Interest Earned-Deposits       | \$ -                         | \$ 5,797                     | \$ -                             | \$ -                             | \$ -                         |
|                                             | <b>TOTAL</b>                   | <b>\$ -</b>                  | <b>\$ 5,797</b>              | <b>\$ -</b>                      | <b>\$ -</b>                      | <b>\$ -</b>                  |
| <b>001899 Miscellaneous</b>                 |                                |                              |                              |                                  |                                  |                              |
| 311882                                      | Donations from Private Source  | \$ -                         | \$ 1,669,414                 | \$ -                             | \$ -                             | \$ -                         |
|                                             | <b>TOTAL</b>                   | <b>\$ -</b>                  | <b>\$ 1,669,414</b>          | <b>\$ -</b>                      | <b>\$ -</b>                      | <b>\$ -</b>                  |
| <b>001902 Recovered Costs</b>               |                                |                              |                              |                                  |                                  |                              |
| 311929                                      | Other Recoveries               | \$ -                         | \$ 90,771                    | \$ -                             | \$ -                             | \$ -                         |
|                                             | <b>TOTAL</b>                   | <b>\$ -</b>                  | <b>\$ 90,771</b>             | <b>\$ -</b>                      | <b>\$ -</b>                      | <b>\$ -</b>                  |
| <b>003302-CATEGORICAL AID-FEDERAL</b>       |                                |                              |                              |                                  |                                  |                              |
| 313303                                      | Cares Act Funds (COVID19)      | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 313304                                      | CARES-General Registrars       | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 313306                                      | American Rescue (ARPA) CO      | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
|                                             | <b>TOTAL</b>                   | <b>\$ -</b>                  | <b>\$ -</b>                  | <b>\$ -</b>                      | <b>\$ -</b>                      | <b>\$ -</b>                  |
|                                             | <b>FUND 015 TOTAL</b>          | <b>\$ -</b>                  | <b>\$ 2,199,797</b>          | <b>\$ -</b>                      | <b>\$ -</b>                      | <b>\$ -</b>                  |

WASHINGTON COUNTY, VIRGINIA  
ADOPTED OPERATING BUDGET - REVENUES  
FISCAL YEAR 2025-2026

Adopted on June 10, 2025

| ACCT DESCRIPTION | ADOPTED<br>BUDGET<br>FY/2025 | AMENDED<br>BUDGET<br>FY/2025 | DEPARTMENT<br>REQUEST<br>FY/2026 | CO ADMIN<br>RECOMMEND<br>FY/2026 | ADOPTED<br>BUDGET<br>FY/2026 |
|------------------|------------------------------|------------------------------|----------------------------------|----------------------------------|------------------------------|
|------------------|------------------------------|------------------------------|----------------------------------|----------------------------------|------------------------------|

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WASHINGTON COUNTY, VIRGINIA  
ADOPTED OPERATING BUDGET - REVENUES  
FISCAL YEAR 2025-2026

Adopted on June 10, 2025

| ACCT DESCRIPTION                         |                                | ADOPTED<br>BUDGET<br>FY/2025 | AMENDED<br>BUDGET<br>FY/2025 | DEPARTMENT<br>REQUEST<br>FY/2026 | CO ADMIN<br>RECOMMEND<br>FY/2026 | ADOPTED<br>BUDGET<br>FY/2026 |
|------------------------------------------|--------------------------------|------------------------------|------------------------------|----------------------------------|----------------------------------|------------------------------|
| <b>FD 024- COUNTY DEBT SERVICE FUND</b>  |                                |                              |                              |                                  |                                  |                              |
| <b>001011 -Beginning Fund Balance</b>    |                                |                              |                              |                                  |                                  |                              |
| 310101                                   | Beginning Fund Balance         | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 310103                                   | Fund Balance-Project Carryover | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
|                                          | <b>TOTAL</b>                   | <b>\$ -</b>                  | <b>\$ -</b>                  | <b>\$ -</b>                      | <b>\$ -</b>                      | <b>\$ -</b>                  |
|                                          | <b>FUND 024 TOTAL</b>          | <b>\$ -</b>                  | <b>\$ -</b>                  | <b>\$ -</b>                      | <b>\$ -</b>                      | <b>\$ -</b>                  |
| <b>FD 025- DEBT SERVICE FUND-SCHOOLS</b> |                                |                              |                              |                                  |                                  |                              |
| <b>001011 -Beginning Fund Balance</b>    |                                |                              |                              |                                  |                                  |                              |
| 310101                                   | Beginning Fund Balance         | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 310103                                   | Fund Balance-Project Carryover | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
|                                          | <b>TOTAL</b>                   | <b>\$ -</b>                  | <b>\$ -</b>                  | <b>\$ -</b>                      | <b>\$ -</b>                      | <b>\$ -</b>                  |
| <b>001501 -Revenue From Use of Money</b> |                                |                              |                              |                                  |                                  |                              |
| 311511                                   | Interest Earned-Deposits & Inv | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
|                                          | <b>TOTAL</b>                   | <b>\$ -</b>                  | <b>\$ -</b>                  | <b>\$ -</b>                      | <b>\$ -</b>                      | <b>\$ -</b>                  |
| <b>001803 -Expenditure Refunds</b>       |                                |                              |                              |                                  |                                  |                              |
| 311831                                   | Rebates, Refunds & Recoups     | \$ 400,000                   | \$ 400,000                   | \$ 400,000                       | \$ 400,000                       | \$ 400,000                   |
|                                          | <b>TOTAL</b>                   | <b>\$ 400,000</b>            | <b>\$ 400,000</b>            | <b>\$ 400,000</b>                | <b>\$ 400,000</b>                | <b>\$ 400,000</b>            |
|                                          | <b>FUND 025 TOTAL</b>          | <b>\$ 400,000</b>            | <b>\$ 400,000</b>            | <b>\$ 400,000</b>                | <b>\$ 400,000</b>                | <b>\$ 400,000</b>            |

WASHINGTON COUNTY, VIRGINIA  
ADOPTED OPERATING BUDGET - REVENUES  
FISCAL YEAR 2025-2026

Adopted on June 10, 2025

| ACCT DESCRIPTION                       |                                | ADOPTED<br>BUDGET<br>FY/2025 | AMENDED<br>BUDGET<br>FY/2025 | DEPARTMENT<br>REQUEST<br>FY/2026 | CO ADMIN<br>RECOMMEND<br>FY/2026 | ADOPTED<br>BUDGET<br>FY/2026 |
|----------------------------------------|--------------------------------|------------------------------|------------------------------|----------------------------------|----------------------------------|------------------------------|
| <b>FD 108- COUNTY LIBRARY FUND</b>     |                                |                              |                              |                                  |                                  |                              |
| <b>001011 -Beginning Fund Balance</b>  |                                |                              |                              |                                  |                                  |                              |
| 340101                                 | Beginning Fund Balance         | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 340103                                 | Fund Balance-Project Carryover | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
|                                        | <b>TOTAL</b>                   | <b>\$ -</b>                  | <b>\$ -</b>                  | <b>\$ -</b>                      | <b>\$ -</b>                      | <b>\$ -</b>                  |
| <b>001614 -Charges Library</b>         |                                |                              |                              |                                  |                                  |                              |
| 341604                                 | Record Reproduction Fees       | \$ 5,000                     | \$ 5,000                     | \$ 5,000                         | \$ 5,000                         | \$ 5,000                     |
| 341651                                 | Library Fees & Fines           | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 341652                                 | Other Library Charges          | \$ 1,500                     | \$ 1,500                     | \$ 1,500                         | \$ 1,500                         | \$ 1,500                     |
|                                        | <b>TOTAL</b>                   | <b>\$ 6,500</b>              | <b>\$ 6,500</b>              | <b>\$ 6,500</b>                  | <b>\$ 6,500</b>                  | <b>\$ 6,500</b>              |
| <b>001803 -Expenditure Refunds</b>     |                                |                              |                              |                                  |                                  |                              |
| 341831                                 | Rebates, Refunds & Recoups     | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
|                                        | <b>TOTAL</b>                   | <b>\$ -</b>                  | <b>\$ -</b>                  | <b>\$ -</b>                      | <b>\$ -</b>                      | <b>\$ -</b>                  |
| <b>001899 -Miscellaneous</b>           |                                |                              |                              |                                  |                                  |                              |
| 341882                                 | Donations From Private Sources | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 341883                                 | Contributions & Endowments     | \$ -                         | \$ 10,575                    | \$ -                             | \$ -                             | \$ -                         |
| 341892                                 | Miscellaneous Revenues         | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
|                                        | <b>TOTAL</b>                   | <b>\$ -</b>                  | <b>\$ 10,575</b>             | <b>\$ -</b>                      | <b>\$ -</b>                      | <b>\$ -</b>                  |
| <b>002408 -Categorical Aid-Library</b> |                                |                              |                              |                                  |                                  |                              |
| 342471                                 | Library State Aid              | \$ 232,127                   | \$ 255,361                   | \$ 255,361                       | \$ 255,361                       | \$ 255,361                   |
|                                        | <b>TOTAL</b>                   | <b>\$ 232,127</b>            | <b>\$ 255,361</b>            | <b>\$ 255,361</b>                | <b>\$ 255,361</b>                | <b>\$ 255,361</b>            |
| <b>003310 -Categorical Aid-Library</b> |                                |                              |                              |                                  |                                  |                              |
| 343332                                 | Federal SLC E-Rate Funds       | \$ -                         | \$ 30,099                    | \$ -                             | \$ -                             | \$ -                         |
| 343334                                 | ARPA-Lib of VA                 | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
|                                        | <b>TOTAL</b>                   | <b>\$ -</b>                  | <b>\$ 30,099</b>             | <b>\$ -</b>                      | <b>\$ -</b>                      | <b>\$ -</b>                  |
|                                        | <b>FUND 108 TOTAL</b>          | <b>\$ 238,627</b>            | <b>\$ 302,535</b>            | <b>\$ 261,861</b>                | <b>\$ 261,861</b>                | <b>\$ 261,861</b>            |

WASHINGTON COUNTY, VIRGINIA  
ADOPTED OPERATING BUDGET - REVENUES  
FISCAL YEAR 2025-2026

Adopted on June 10, 2025

| ACCT DESCRIPTION                               |                                | ADOPTED<br>BUDGET<br>FY/2025 | AMENDED<br>BUDGET<br>FY/2025 | DEPARTMENT<br>REQUEST<br>FY/2026 | CO ADMIN<br>RECOMMEND<br>FY/2026 | ADOPTED<br>BUDGET<br>FY/2026 |
|------------------------------------------------|--------------------------------|------------------------------|------------------------------|----------------------------------|----------------------------------|------------------------------|
| <b>FD 206- VIRGINIA PUBLIC ASSISTANCE FUND</b> |                                |                              |                              |                                  |                                  |                              |
| <b>001011 -Beginning Fund Balance</b>          |                                |                              |                              |                                  |                                  |                              |
| 320101                                         | Beginning Fund Balance         | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 320103                                         | Fund Balance-Project Carryover | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
|                                                | <b>TOTAL</b>                   | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| <b>001899 -Miscellaneous</b>                   |                                |                              |                              |                                  |                                  |                              |
| 321882                                         | Donations From Private Sources | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 321891                                         | Canceled Checks Prior Fiscal Y | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
|                                                | <b>TOTAL</b>                   | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
|                                                | <b>FUND 206 TOTAL</b>          | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| <b>FD 207- COMPREHENSIVE FUND</b>              |                                |                              |                              |                                  |                                  |                              |
| <b>001011 -Beginning Fund Balance</b>          |                                |                              |                              |                                  |                                  |                              |
| 320101                                         | Beginning Fund Balance         | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 320103                                         | Fund Balance-Project Carryover | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
|                                                | <b>TOTAL</b>                   | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| <b>001899 -Miscellaneous</b>                   |                                |                              |                              |                                  |                                  |                              |
| 321891                                         | Canceled Checks Prior Fiscal Y | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
|                                                | <b>TOTAL</b>                   | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
|                                                | <b>FUND 207 TOTAL</b>          | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |

WASHINGTON COUNTY, VIRGINIA  
ADOPTED OPERATING BUDGET - REVENUES  
FISCAL YEAR 2025-2026

Adopted on June 10, 2025

| ACCT DESCRIPTION                            |                                | ADOPTED<br>BUDGET<br>FY/2025 | AMENDED<br>BUDGET<br>FY/2025 | DEPARTMENT<br>REQUEST<br>FY/2026 | CO ADMIN<br>RECOMMEND<br>FY/2026 | ADOPTED<br>BUDGET<br>FY/2026 |
|---------------------------------------------|--------------------------------|------------------------------|------------------------------|----------------------------------|----------------------------------|------------------------------|
| <b>FD 312- GENERAL SCHOOL FUND</b>          |                                |                              |                              |                                  |                                  |                              |
| <b>001011 -Beginning Fund Balance</b>       |                                |                              |                              |                                  |                                  |                              |
| 330101                                      | Beginning Fund Balance         | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 330103                                      | Fund Balance-Project Carryover | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
|                                             | <b>TOTAL</b>                   | <b>\$ -</b>                  | <b>\$ -</b>                  | <b>\$ -</b>                      | <b>\$ -</b>                      | <b>\$ -</b>                  |
| <b>001502 -Revenue From Use of Property</b> |                                |                              |                              |                                  |                                  |                              |
| 331521                                      | Rent                           | \$ 500                       | \$ 500                       | \$ -                             | \$ -                             | \$ -                         |
|                                             | <b>TOTAL</b>                   | <b>\$ 500</b>                | <b>\$ 500</b>                | <b>\$ -</b>                      | <b>\$ -</b>                      | <b>\$ -</b>                  |
| <b>001612 -Charges Education</b>            |                                |                              |                              |                                  |                                  |                              |
| 331601                                      | Tuition-Dual Enrollment        | \$ 800,000                   | \$ 800,000                   | \$ -                             | \$ -                             | \$ -                         |
| 331602                                      | Special Fees From Pupils       | \$ 780,000                   | \$ 780,000                   | \$ -                             | \$ -                             | \$ -                         |
| 331605                                      | Pupil Transportation           | \$ 35,000                    | \$ 35,000                    | \$ -                             | \$ -                             | \$ -                         |
| 331606                                      | Wellspring CTE Grant           | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 331607                                      | Tuition-Summer School          | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 331609                                      | Governor'S School              | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
|                                             | <b>TOTAL</b>                   | <b>\$ 1,615,000</b>          | <b>\$ 1,615,000</b>          | <b>\$ -</b>                      | <b>\$ -</b>                      | <b>\$ -</b>                  |
| <b>001803 -Expenditure Refunds</b>          |                                |                              |                              |                                  |                                  |                              |
| 331703                                      | Rebates, Refunds & Recoups     | \$ 235,115                   | \$ 235,115                   | \$ -                             | \$ -                             | \$ -                         |
| 331704                                      | Regional Adult                 | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 331705                                      | Regional Adult Administration  | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 331706                                      | MRRAEP GED Programs            | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
|                                             | <b>TOTAL</b>                   | <b>\$ 235,115</b>            | <b>\$ 235,115</b>            | <b>\$ -</b>                      | <b>\$ -</b>                      | <b>\$ -</b>                  |
| <b>001899 -Miscellaneous</b>                |                                |                              |                              |                                  |                                  |                              |
| 331803                                      | Donations & Gifts              | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 331805                                      | Sale of Supplies               | \$ 30,000                    | \$ 30,000                    | \$ -                             | \$ -                             | \$ -                         |
| 331808                                      | Sale Of School Buses           | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 331809                                      | Sale Of Other Equipment        | \$ 50,000                    | \$ 50,000                    | \$ -                             | \$ -                             | \$ -                         |
| 331810                                      | Insurance Adjustments          | \$ 20,000                    | \$ 20,000                    | \$ -                             | \$ -                             | \$ -                         |
| 331812                                      | VMAP; Medicaid                 | \$ 550,000                   | \$ 550,000                   | \$ -                             | \$ -                             | \$ -                         |
| 331813                                      | Canceled Checks Prior Fiscal   | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 331820                                      | E-Rate                         | \$ 220,000                   | \$ 220,000                   | \$ -                             | \$ -                             | \$ -                         |
| 334201                                      | Sale of Land                   | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
|                                             | <b>TOTAL</b>                   | <b>\$ 870,000</b>            | <b>\$ 870,000</b>            | <b>\$ -</b>                      | <b>\$ -</b>                      | <b>\$ -</b>                  |

WASHINGTON COUNTY, VIRGINIA  
ADOPTED OPERATING BUDGET - REVENUES  
FISCAL YEAR 2025-2026

Adopted on June 10, 2025

| ACCT DESCRIPTION                                |                              | ADOPTED<br>BUDGET<br>FY/2025 | AMENDED<br>BUDGET<br>FY/2025 | DEPARTMENT<br>REQUEST<br>FY/2026 | CO ADMIN<br>RECOMMEND<br>FY/2026 | ADOPTED<br>BUDGET<br>FY/2026 |
|-------------------------------------------------|------------------------------|------------------------------|------------------------------|----------------------------------|----------------------------------|------------------------------|
| <b>FD 312- GENERAL SCHOOL FUND</b>              |                              |                              |                              |                                  |                                  |                              |
| <b>001901 -Tuition &amp; Other Gov Payments</b> |                              |                              |                              |                                  |                                  |                              |
| 331901                                          | Other Pmts-Another Co/City   | \$ 170,000                   | \$ 170,000                   | \$ -                             | \$ -                             | \$ -                         |
| 331911                                          | Tuition Another County/City  | \$ 85,000                    | \$ 85,000                    | \$ -                             | \$ -                             | \$ -                         |
|                                                 | <b>TOTAL</b>                 | <b>\$ 255,000</b>            | <b>\$ 255,000</b>            | <b>\$ -</b>                      | <b>\$ -</b>                      | <b>\$ -</b>                  |
| <b>001902 -Recovered Costs</b>                  |                              |                              |                              |                                  |                                  |                              |
| 331912                                          | Administrative Fee           | \$ 20,000                    | \$ 20,000                    | \$ 3,145,100                     | \$ 3,145,100                     | \$ 3,145,100                 |
|                                                 | <b>TOTAL</b>                 | <b>\$ 20,000</b>             | <b>\$ 20,000</b>             | <b>\$ 3,145,100</b>              | <b>\$ 3,145,100</b>              | <b>\$ 3,145,100</b>          |
| <b>002402 -Categorical Aid-Education</b>        |                              |                              |                              |                                  |                                  |                              |
| 332201                                          | State Sales Tax              | \$ 9,107,199                 | \$ 9,107,199                 | \$ -                             | \$ -                             | \$ -                         |
| 332202                                          | Basic School Aid             | \$ 27,823,365                | \$ 27,823,365                | \$ -                             | \$ -                             | \$ -                         |
| 332203                                          | ISAEF                        | \$ 24,608                    | \$ 24,608                    | \$ -                             | \$ -                             | \$ -                         |
| 332204                                          | Summer Remedial              | \$ 197,505                   | \$ 197,505                   | \$ -                             | \$ -                             | \$ -                         |
| 332205                                          | Regular Foster Care          | \$ 189,620                   | \$ 189,620                   | \$ -                             | \$ -                             | \$ -                         |
| 332206                                          | Adult High School Courses    | \$ 39,769                    | \$ 39,769                    | \$ -                             | \$ -                             | \$ -                         |
| 332207                                          | Gifted Education             | \$ 262,124                   | \$ 262,124                   | \$ -                             | \$ -                             | \$ -                         |
| 332208                                          | Prev Intervention/Remed      |                              |                              | \$ -                             | \$ -                             | \$ -                         |
| 332211                                          | Compensation Supplement      | \$ 1,102,443                 | \$ 1,102,443                 | \$ -                             | \$ -                             | \$ -                         |
| 332212                                          | Special Education, Soq       | \$ 3,727,985                 | \$ 3,727,985                 | \$ -                             | \$ -                             | \$ -                         |
| 332217                                          | Vocational Education - Soq   | \$ 1,239,888                 | \$ 1,239,888                 | \$ -                             | \$ -                             | \$ -                         |
| 332218                                          | Vocational Adult Education   |                              |                              | \$ -                             | \$ -                             | \$ -                         |
| 332221                                          | Social Security / Instr.     | \$ 1,606,029                 | \$ 1,606,029                 | \$ -                             | \$ -                             | \$ -                         |
| 332222                                          | Social Security / Non-Instr. |                              |                              | \$ -                             | \$ -                             | \$ -                         |
| 332223                                          | Retirement / Instr.          | \$ 3,445,057                 | \$ 3,445,057                 | \$ -                             | \$ -                             | \$ -                         |
| 332225                                          | Life Insurance/Instr.        | \$ 99,857                    | \$ 99,857                    | \$ -                             | \$ -                             | \$ -                         |
| 332228                                          | Early Reading Intervention   | \$ 136,441                   | \$ 136,441                   | \$ -                             | \$ -                             | \$ -                         |
| 332229                                          | Governor'S School            | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 332233                                          | Addl Supp Constr/Operation   | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 332240                                          | Adult Literacy-State         | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 332241                                          | Group Life                   | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 332246                                          | Homebound                    | \$ 42,902                    | \$ 42,902                    | \$ -                             | \$ -                             | \$ -                         |
| 332248                                          | Regional Programs            | \$ 407,433                   | \$ 407,433                   | \$ -                             | \$ -                             | \$ -                         |
| 332252                                          | Vocational Equipment         | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 332253                                          | Voc. Ed.-Occup./Tech.Ed.     | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 332259                                          | Special Ed.- Foster Care     | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 332261                                          | Electronic Classroom         | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 332265                                          | At Risk                      | \$ 6,000,393                 | \$ 6,000,393                 | \$ -                             | \$ -                             | \$ -                         |

WASHINGTON COUNTY, VIRGINIA  
ADOPTED OPERATING BUDGET - REVENUES  
FISCAL YEAR 2025-2026

Adopted on June 10, 2025

| ACCT DESCRIPTION                            | ADOPTED<br>BUDGET<br>FY/2025 | AMENDED<br>BUDGET<br>FY/2025 | DEPARTMENT<br>REQUEST<br>FY/2026 | CO ADMIN<br>RECOMMEND<br>FY/2026 | ADOPTED<br>BUDGET<br>FY/2026 |
|---------------------------------------------|------------------------------|------------------------------|----------------------------------|----------------------------------|------------------------------|
| <b>FD 312- GENERAL SCHOOL FUND</b>          |                              |                              |                                  |                                  |                              |
| 332273 National Board Cert Teacher          | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 332275 Primary Class Size Payments          | \$ 1,219,429                 | \$ 1,219,429                 | \$ -                             | \$ -                             | \$ -                         |
| 332276 Educational Technology Payment       | \$ 466,000                   | \$ 466,000                   | \$ -                             | \$ -                             | \$ -                         |
| 332281 Va Preschool Initiative              | \$ 1,062,771                 | \$ 1,062,771                 | \$ -                             | \$ -                             | \$ -                         |
| 332284 State-Career & Technical             | \$ 172,233                   | \$ 172,233                   | \$ -                             | \$ -                             | \$ -                         |
| 332285 Additional Preschool                 | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 332291 Mentor Teacher Program               | \$ 2,086                     | \$ 2,086                     | \$ -                             | \$ -                             | \$ -                         |
| 332295 Special Ed Jail Program              | \$ 724                       | \$ 724                       | \$ -                             | \$ -                             | \$ -                         |
| 332299 Other State Funds                    | \$ 241,837                   | \$ 231,837                   | \$ -                             | \$ -                             | \$ -                         |
| <b>TOTAL</b>                                | <b>\$ 58,617,698</b>         | <b>\$ 58,607,698</b>         | <b>\$ -</b>                      | <b>\$ -</b>                      | <b>\$ -</b>                  |
| <b>002403 -Categorical Aid-Ed Incentive</b> |                              |                              |                                  |                                  |                              |
| 332307 Jobs For Virginia Graduates          | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 332309 English As A Second Language         | \$ 75,611                    | \$ 75,611                    | \$ -                             | \$ -                             | \$ -                         |
| 332316 Project Graduation                   | \$ 4,739                     | \$ 4,739                     | \$ -                             | \$ -                             | \$ -                         |
| 332344 Ged                                  | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 332349 Ind Certification Costs; Cte         | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 332362 Security Grant                       | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 332365 Active Learning                      | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 332372 Math/Science Teacher Recruitmt       | \$ -                         | \$ 10,000                    | \$ -                             | \$ -                             | \$ -                         |
| <b>TOTAL</b>                                | <b>\$ 80,350</b>             | <b>\$ 90,350</b>             | <b>\$ -</b>                      | <b>\$ -</b>                      | <b>\$ -</b>                  |
| <b>002404 -Categorical Aid-Other Funds</b>  |                              |                              |                                  |                                  |                              |
| 332403 Rebenchmarking Hold Harmless         | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 332405 Sol Algebra Readiness                | \$ 122,724                   | \$ 122,724                   | \$ -                             | \$ -                             | \$ -                         |
| 332444 Grovery & Hygiene Hold Harmless      | \$ 1,450,784                 | \$ 1,450,784                 | \$ -                             | \$ -                             | \$ -                         |
| 332459 Infrastructure/Operation             | \$ 1,850,785                 | \$ 1,850,785                 | \$ -                             | \$ -                             | \$ -                         |
| 332467 Hold Harmless for Rebench            | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 332495 Other State Funds                    | \$ -                         | \$ -                         | \$ 66,979,452                    | \$ 66,979,452                    | \$ 66,979,452                |
| <b>TOTAL</b>                                | <b>\$ 3,424,293</b>          | <b>\$ 3,424,293</b>          | <b>\$ 66,979,452</b>             | <b>\$ 66,979,452</b>             | <b>\$ 66,979,452</b>         |
| <b>002415 -Categorical Aid-Other</b>        |                              |                              |                                  |                                  |                              |
| 332297 Flexible Per Pupil Funding           | \$ 1,910,170                 | \$ 1,910,170                 | \$ -                             | \$ -                             | \$ -                         |
| <b>TOTAL</b>                                | <b>\$ 1,910,170</b>          | <b>\$ 1,910,170</b>          | <b>\$ -</b>                      | <b>\$ -</b>                      | <b>\$ -</b>                  |

WASHINGTON COUNTY, VIRGINIA  
ADOPTED OPERATING BUDGET - REVENUES  
FISCAL YEAR 2025-2026

Adopted on June 10, 2025

| ACCT DESCRIPTION                         | ADOPTED<br>BUDGET<br>FY/2025 | AMENDED<br>BUDGET<br>FY/2025 | DEPARTMENT<br>REQUEST<br>FY/2026 | CO ADMIN<br>RECOMMEND<br>FY/2026 | ADOPTED<br>BUDGET<br>FY/2026 |
|------------------------------------------|------------------------------|------------------------------|----------------------------------|----------------------------------|------------------------------|
| <b>FD 312- GENERAL SCHOOL FUND</b>       |                              |                              |                                  |                                  |                              |
| <b>003302 -Categorical Aid-Education</b> |                              |                              |                                  |                                  |                              |
| 333201 Adult Basic Education             | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 333202 Title I                           | \$ 2,258,350                 | \$ 2,258,350                 | \$ -                             | \$ -                             | \$ -                         |
| 333203 Title II                          | \$ 300,204                   | \$ 300,204                   | \$ -                             | \$ -                             | \$ -                         |
| 333204 Federal Title IV-A                | \$ 161,580                   | \$ 161,580                   | \$ -                             | \$ -                             | \$ -                         |
| 333208 Federal Land Use                  | \$ 20,000                    | \$ 20,000                    | \$ -                             | \$ -                             | \$ -                         |
| 333219 Title Vi-B (Flow Thru)            | \$ 1,731,818                 | \$ 1,731,818                 | \$ -                             | \$ -                             | \$ -                         |
| 333233 Section 619 Preschool             | \$ 51,493                    | \$ 51,493                    | \$ -                             | \$ -                             | \$ -                         |
| 333235 Perkins Vocational                | \$ 138,093                   | \$ 138,093                   | \$ -                             | \$ -                             | \$ -                         |
| 333245 ESSER III                         | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 333250 School Based Mental Health        | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 333260 CARES Act                         | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 333261 CARES HVAC Grant                  | \$ 962,033                   | \$ 962,033                   | \$ -                             | \$ -                             | \$ -                         |
| 333270 CARES CRF                         | \$ 4,089,891                 | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 333280 CARES Act ESSERF                  | \$ -                         | \$ 4,089,891                 | \$ -                             | \$ -                             | \$ -                         |
| 333285 IDEA Preschool ARRA               | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 333290 Other Federal Funds               | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 333299 Federal Funds-Undistributed       | \$ 597,006                   | \$ 597,006                   | \$ 6,761,538                     | \$ 6,761,538                     | \$ 6,761,538                 |
| <b>TOTAL</b>                             | <b>\$ 10,310,468</b>         | <b>\$ 10,310,468</b>         | <b>\$ 6,761,538</b>              | <b>\$ 6,761,538</b>              | <b>\$ 6,761,538</b>          |
| <b>FUND 312 TOTAL</b>                    | <b>\$ 77,338,594</b>         | <b>\$ 77,338,594</b>         | <b>\$ 76,886,090</b>             | <b>\$ 76,886,090</b>             | <b>\$ 76,886,090</b>         |

WASHINGTON COUNTY, VIRGINIA  
ADOPTED OPERATING BUDGET - REVENUES  
FISCAL YEAR 2025-2026

Adopted on June 10, 2025

| ACCT DESCRIPTION                       |                                | ADOPTED<br>BUDGET<br>FY/2025 | AMENDED<br>BUDGET<br>FY/2025 | DEPARTMENT<br>REQUEST<br>FY/2026 | CO ADMIN<br>RECOMMEND<br>FY/2026 | ADOPTED<br>BUDGET<br>FY/2026 |
|----------------------------------------|--------------------------------|------------------------------|------------------------------|----------------------------------|----------------------------------|------------------------------|
| <b>FD 314- SCHOOL FISCAL AGENCY</b>    |                                |                              |                              |                                  |                                  |                              |
| <b>001011 -Beginning Fund Balance</b>  |                                |                              |                              |                                  |                                  |                              |
| 330101                                 | Beginning Fund Balance         | \$ 1,550,000                 | \$ 1,297,436                 | \$ 1,550,000                     | \$ 1,550,000                     | \$ 1,550,000                 |
| 330103                                 | Fund Balance-Project Carryover | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
|                                        | <b>TOTAL</b>                   | <b>\$ 1,550,000</b>          | <b>\$ 1,297,436</b>          | <b>\$ 1,550,000</b>              | <b>\$ 1,550,000</b>              | <b>\$ 1,550,000</b>          |
| <b>001612-Charges Education</b>        |                                |                              |                              |                                  |                                  |                              |
| 331609                                 | Governor's School              | \$ 222,751                   | \$ 222,751                   | \$ 222,751                       | \$ 222,751                       | \$ 222,751                   |
|                                        | <b>TOTAL</b>                   | <b>\$ 222,751</b>            | <b>\$ 222,751</b>            | <b>\$ 222,751</b>                | <b>\$ 222,751</b>                | <b>\$ 222,751</b>            |
| <b>001803-Expenditure Refunds</b>      |                                |                              |                              |                                  |                                  |                              |
| 331704                                 | Regional Adult                 | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 331705                                 | Regional Adult Administration  | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 331706                                 | MRRAP GED Programs             | \$ 628,782                   | \$ 628,782                   | \$ 628,782                       | \$ 628,782                       | \$ 628,782                   |
|                                        | <b>TOTAL</b>                   | <b>\$ 628,782</b>            | <b>\$ 628,782</b>            | <b>\$ 628,782</b>                | <b>\$ 628,782</b>                | <b>\$ 628,782</b>            |
| <b>002402 -State Revenues</b>          |                                |                              |                              |                                  |                                  |                              |
| 332229                                 | Governor's School              | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 332242                                 | Governor's School              | \$ 1,849,706                 | \$ 1,849,706                 | \$ -                             | \$ -                             | \$ -                         |
| 332240                                 | Adult Literacy-State           | \$ -                         | \$ -                         | \$ 1,951,705                     | \$ 1,951,705                     | \$ 1,951,705                 |
|                                        | <b>TOTAL</b>                   | <b>\$ 1,849,706</b>          | <b>\$ 1,849,706</b>          | <b>\$ 1,951,705</b>              | <b>\$ 1,951,705</b>              | <b>\$ 1,951,705</b>          |
| <b>002403 -State Aide-Ed Incentive</b> |                                |                              |                              |                                  |                                  |                              |
| 332344                                 | GED                            | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
|                                        | <b>TOTAL</b>                   | <b>\$ -</b>                  | <b>\$ -</b>                  | <b>\$ -</b>                      | <b>\$ -</b>                      | <b>\$ -</b>                  |
| <b>002404 -Other State Funds</b>       |                                |                              |                              |                                  |                                  |                              |
| 332495                                 | Other State Funds              | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
|                                        | <b>TOTAL</b>                   | <b>\$ -</b>                  | <b>\$ -</b>                  | <b>\$ -</b>                      | <b>\$ -</b>                      | <b>\$ -</b>                  |
| <b>003302-Categorical Aid-Federal</b>  |                                |                              |                              |                                  |                                  |                              |
| 333201                                 | Adult Basic Education          | \$ 450,000                   | \$ 450,000                   | \$ 450,000                       | \$ 450,000                       | \$ 450,000                   |
|                                        | <b>TOTAL</b>                   | <b>\$ 450,000</b>            | <b>\$ 450,000</b>            | <b>\$ 450,000</b>                | <b>\$ 450,000</b>                | <b>\$ 450,000</b>            |
|                                        | <b>FUND 314 TOTAL</b>          | <b>\$ 4,701,239</b>          | <b>\$ 4,448,675</b>          | <b>\$ 4,803,238</b>              | <b>\$ 4,803,238</b>              | <b>\$ 4,803,238</b>          |

WASHINGTON COUNTY, VIRGINIA  
ADOPTED OPERATING BUDGET - REVENUES  
FISCAL YEAR 2025-2026

Adopted on June 10, 2025

| ACCT DESCRIPTION                                |                                | ADOPTED<br>BUDGET<br>FY/2025 | AMENDED<br>BUDGET<br>FY/2025 | DEPARTMENT<br>REQUEST<br>FY/2026 | CO ADMIN<br>RECOMMEND<br>FY/2026 | ADOPTED<br>BUDGET<br>FY/2026 |
|-------------------------------------------------|--------------------------------|------------------------------|------------------------------|----------------------------------|----------------------------------|------------------------------|
| <b>FD 315- SCHOOL TEXTBOOK FUND</b>             |                                |                              |                              |                                  |                                  |                              |
| <b>001011 -Beginning Fund Balance</b>           |                                |                              |                              |                                  |                                  |                              |
| 330101                                          | Beginning Fund Balance         | \$ 2,500,000                 | \$ 2,496,439                 | \$ 2,475,739                     | \$ 2,475,739                     | \$ 2,475,739                 |
| 330103                                          | Fund Balance-Project Carryover | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
|                                                 | <b>TOTAL</b>                   | <b>\$ 2,500,000</b>          | <b>\$ 2,496,439</b>          | <b>\$ 2,475,739</b>              | <b>\$ 2,475,739</b>              | <b>\$ 2,475,739</b>          |
| <b>001501 -Revenue From Use of Money</b>        |                                |                              |                              |                                  |                                  |                              |
| 331511                                          | Interest Earned-Deposits & Inv | \$ 10,000                    | \$ 10,000                    | \$ 30,000                        | \$ 30,000                        | \$ 30,000                    |
|                                                 | <b>TOTAL</b>                   | <b>\$ 10,000</b>             | <b>\$ 10,000</b>             | <b>\$ 30,000</b>                 | <b>\$ 30,000</b>                 | <b>\$ 30,000</b>             |
| <b>001899 -Miscellaneous</b>                    |                                |                              |                              |                                  |                                  |                              |
| 331632                                          | Replacement Fees               | \$ 10,000                    | \$ 10,000                    | \$ -                             | \$ -                             | \$ -                         |
| 331810                                          | Insurance Adjustments          | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
|                                                 | <b>TOTAL</b>                   | <b>\$ 10,000</b>             | <b>\$ 10,000</b>             | <b>\$ -</b>                      | <b>\$ -</b>                      | <b>\$ -</b>                  |
| <b>001901 -Tuition &amp; Other Gov Payments</b> |                                |                              |                              |                                  |                                  |                              |
| 331901                                          | Other Pmts-Another Co/City     | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 331902                                          | Other Pmts-Indigent            | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
|                                                 | <b>TOTAL</b>                   | <b>\$ -</b>                  | <b>\$ -</b>                  | <b>\$ -</b>                      | <b>\$ -</b>                      | <b>\$ -</b>                  |
| <b>002402 -Categorical Aid-Education</b>        |                                |                              |                              |                                  |                                  |                              |
| 332214                                          | State Aid - Texbook            | \$ 666,294                   | \$ 666,294                   | \$ 675,622                       | \$ 675,622                       | \$ 675,622                   |
|                                                 | <b>TOTAL</b>                   | <b>\$ 666,294</b>            | <b>\$ 666,294</b>            | <b>\$ 675,622</b>                | <b>\$ 675,622</b>                | <b>\$ 675,622</b>            |
|                                                 | <b>FUND 315 TOTAL</b>          | <b>\$ 3,186,294</b>          | <b>\$ 3,182,733</b>          | <b>\$ 3,181,361</b>              | <b>\$ 3,181,361</b>              | <b>\$ 3,181,361</b>          |

WASHINGTON COUNTY, VIRGINIA  
ADOPTED OPERATING BUDGET - REVENUES  
FISCAL YEAR 2025-2026

Adopted on June 10, 2025

| ACCT DESCRIPTION                         |                                     | ADOPTED<br>BUDGET<br>FY/2025 | AMENDED<br>BUDGET<br>FY/2025 | DEPARTMENT<br>REQUEST<br>FY/2026 | CO ADMIN<br>RECOMMEND<br>FY/2026 | ADOPTED<br>BUDGET<br>FY/2026 |
|------------------------------------------|-------------------------------------|------------------------------|------------------------------|----------------------------------|----------------------------------|------------------------------|
| <b>FD 316- SCHOOL FACILITIES FUND</b>    |                                     |                              |                              |                                  |                                  |                              |
| <b>001011 -Beginning Fund Balance</b>    |                                     |                              |                              |                                  |                                  |                              |
| 330101                                   | Beginning Fund Balance              | \$ 1,800,000                 | \$ 1,856,651                 | \$ 2,122,780                     | \$ 2,122,780                     | \$ 2,122,780                 |
| 330103                                   | Fund Balance-Project Carryover      | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
|                                          | <b>TOTAL</b>                        | <b>\$ 1,800,000</b>          | <b>\$ 1,856,651</b>          | <b>\$ 2,122,780</b>              | <b>\$ 2,122,780</b>              | <b>\$ 2,122,780</b>          |
| <b>001501 -Revenue From Use of Money</b> |                                     |                              |                              |                                  |                                  |                              |
| 331511                                   | Interest Earned-Deposits & Inv      | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
|                                          | <b>TOTAL</b>                        | <b>\$ -</b>                  | <b>\$ -</b>                  | <b>\$ -</b>                      | <b>\$ -</b>                      | <b>\$ -</b>                  |
| <b>001803 -Expenditure Refunds</b>       |                                     |                              |                              |                                  |                                  |                              |
| 331706                                   | Reimbursement Phase II Construction | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
|                                          | <b>TOTAL</b>                        | <b>\$ -</b>                  | <b>\$ -</b>                  | <b>\$ -</b>                      | <b>\$ -</b>                      | <b>\$ -</b>                  |
| <b>001899 -Miscellaneous</b>             |                                     |                              |                              |                                  |                                  |                              |
| 331803                                   | Donations And Special Gifts         | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 331810                                   | Insurance Adjustments               | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 331860                                   | Other Funds                         | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
|                                          | <b>TOTAL</b>                        | <b>\$ -</b>                  | <b>\$ -</b>                  | <b>\$ -</b>                      | <b>\$ -</b>                      | <b>\$ -</b>                  |
| <b>004104 -School Construction Grant</b> |                                     |                              |                              |                                  |                                  |                              |
| 334406                                   | School Construction Grant           | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
|                                          | <b>TOTAL</b>                        | <b>\$ -</b>                  | <b>\$ -</b>                  | <b>\$ -</b>                      | <b>\$ -</b>                      | <b>\$ -</b>                  |
|                                          | <b>FUND 316 TOTAL</b>               | <b>\$ 1,800,000</b>          | <b>\$ 1,856,651</b>          | <b>\$ 2,122,780</b>              | <b>\$ 2,122,780</b>              | <b>\$ 2,122,780</b>          |

WASHINGTON COUNTY, VIRGINIA  
ADOPTED OPERATING BUDGET - REVENUES  
FISCAL YEAR 2025-2026

Adopted on June 10, 2025

| ACCT DESCRIPTION                         |                                | ADOPTED<br>BUDGET<br>FY/2025 | AMENDED<br>BUDGET<br>FY/2025 | DEPARTMENT<br>REQUEST<br>FY/2026 | CO ADMIN<br>RECOMMEND<br>FY/2026 | ADOPTED<br>BUDGET<br>FY/2026 |
|------------------------------------------|--------------------------------|------------------------------|------------------------------|----------------------------------|----------------------------------|------------------------------|
| <b>FD 317- SCHOOL CAFETERIA FUND</b>     |                                |                              |                              |                                  |                                  |                              |
| <b>001011 -Beginning Fund Balance</b>    |                                |                              |                              |                                  |                                  |                              |
| 330101                                   | Beginning Fund Balance         | \$ 1,300,000                 | \$ 946,064                   | \$ 946,064                       | \$ 946,064                       | \$ 946,064                   |
| 330103                                   | Fund Balance-Project Carryover | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
|                                          | <b>TOTAL</b>                   | <b>\$ 1,300,000</b>          | <b>\$ 946,064</b>            | <b>\$ 946,064</b>                | <b>\$ 946,064</b>                | <b>\$ 946,064</b>            |
| <b>001501 -Revenue From Use of Money</b> |                                |                              |                              |                                  |                                  |                              |
| 331511                                   | Interest Earned-Deposits & Inv | \$ 5,000                     | \$ 5,000                     | \$ 5,000                         | \$ 5,000                         | \$ 5,000                     |
|                                          | <b>TOTAL</b>                   | <b>\$ 5,000</b>              | <b>\$ 5,000</b>              | <b>\$ 5,000</b>                  | <b>\$ 5,000</b>                  | <b>\$ 5,000</b>              |
| <b>001612 -Charges Education</b>         |                                |                              |                              |                                  |                                  |                              |
| 331611                                   | Cafeteria Sales                | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 331612                                   | Pupil Lunches                  | \$ 105,900                   | \$ 105,900                   | \$ -                             | \$ -                             | \$ -                         |
| 331613                                   | Adult Lunches                  | \$ 76,984                    | \$ 76,984                    | \$ -                             | \$ -                             | \$ -                         |
| 331615                                   | A La Carte Sales               | \$ 366,900                   | \$ 366,900                   | \$ -                             | \$ -                             | \$ -                         |
| 331616                                   | All Other Sources              | \$ 398,400                   | \$ 398,400                   | \$ -                             | \$ -                             | \$ -                         |
| 331617                                   | Reimbursements                 | \$ 2,329,218                 | \$ 2,329,218                 | \$ -                             | \$ -                             | \$ -                         |
| 331618                                   | Breakfast                      | \$ 266,600                   | \$ 266,600                   | \$ 4,035,437                     | \$ 4,035,437                     | \$ 4,035,437                 |
|                                          | <b>TOTAL</b>                   | <b>\$ 3,544,002</b>          | <b>\$ 3,544,002</b>          | <b>\$ 4,035,437</b>              | <b>\$ 4,035,437</b>              | <b>\$ 4,035,437</b>          |
| <b>001803 -Expenditure Refunds</b>       |                                |                              |                              |                                  |                                  |                              |
| 311831                                   | Rebates, Refunds & Recoups     | \$ 37,499                    | \$ 37,499                    | \$ -                             | \$ -                             | \$ -                         |
|                                          | <b>TOTAL</b>                   | <b>\$ 37,499</b>             | <b>\$ 37,499</b>             | <b>\$ -</b>                      | <b>\$ -</b>                      | <b>\$ -</b>                  |
| <b>002404 -State Aid-Other Funds</b>     |                                |                              |                              |                                  |                                  |                              |
| 332701                                   | State Breakfast Program Grant  | \$ 110,512                   | \$ 110,512                   | \$ 110,005                       | \$ 110,005                       | \$ 110,005                   |
|                                          | <b>TOTAL</b>                   | <b>\$ 110,512</b>            | <b>\$ 110,512</b>            | <b>\$ 110,005</b>                | <b>\$ 110,005</b>                | <b>\$ 110,005</b>            |
|                                          | <b>FUND 317 TOTAL</b>          | <b>\$ 4,997,013</b>          | <b>\$ 4,643,077</b>          | <b>\$ 5,096,506</b>              | <b>\$ 5,096,506</b>              | <b>\$ 5,096,506</b>          |
| <b>FINAL TOTAL</b>                       |                                | <b>\$ 201,562,142</b>        | <b>\$ 223,658,350</b>        | <b>\$ 202,131,213</b>            | <b>\$ 195,017,753</b>            | <b>\$ 195,480,085</b>        |

**EXPENSE BUDGET**

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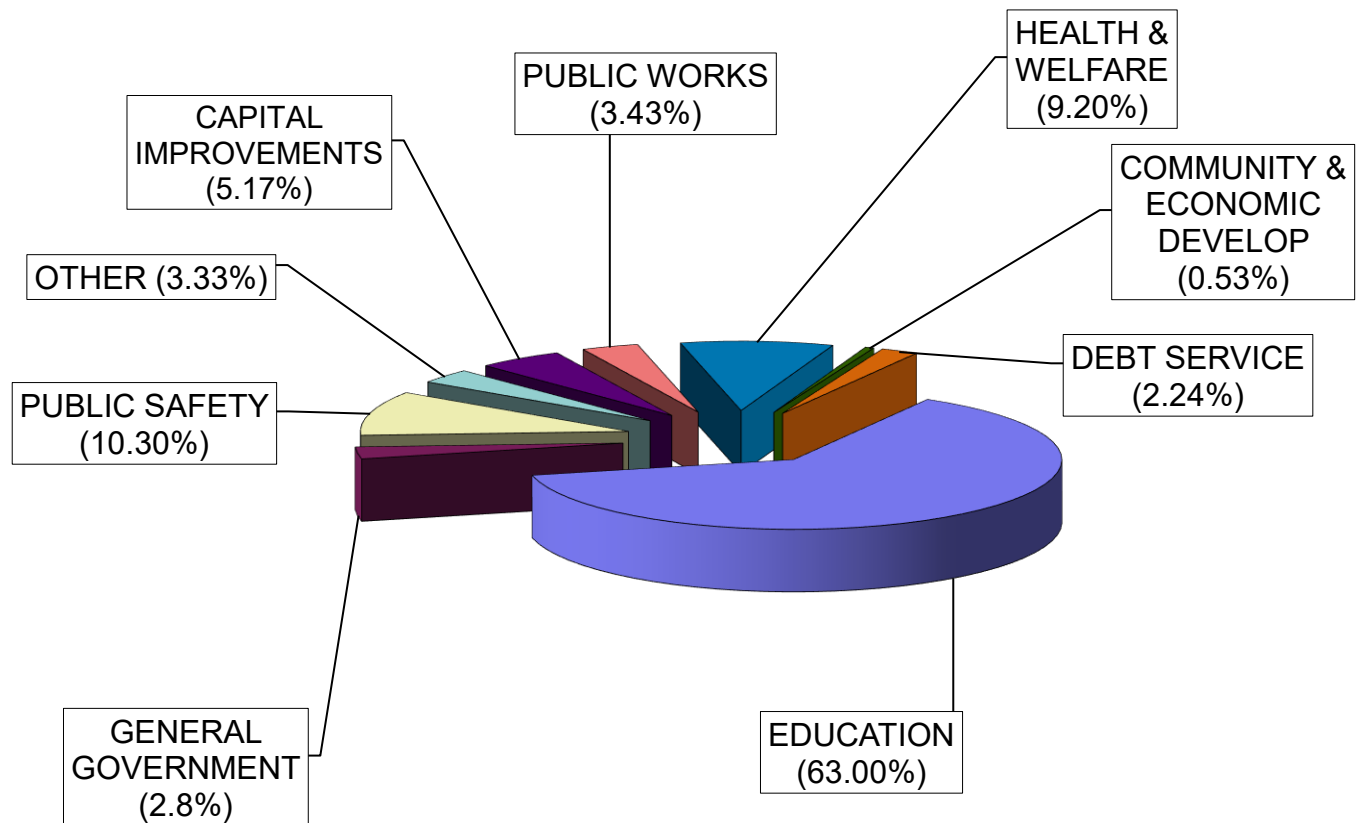
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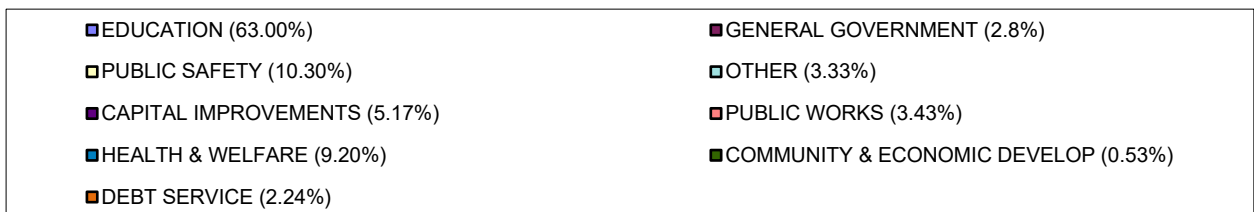
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**WASHINGTON COUNTY, VIRGINIA**  
**ADOPTED EXPENDITURE BUDGET**  
**FISCAL YEAR 2025-2026**



**ADOPTED**  
**\$ 195,480,085**



WASHINGTON COUNTY, VIRGINIA  
ADOPTED OPERATING BUDGET-EXPENDITURES  
FISCAL YEAR 2025-2026

Adopted on June 10, 2025

| FUND# | DESCRIPTION                   | ADOPTED<br>BUDGET<br>FY/2025 | AMENDED<br>BUDGET<br>FY/2025 | DEPARTMENT<br>REQUEST<br>FY/2026 | CO ADMIN<br>RECOMMEND<br>FY/2026 | ADOPTED<br>BUDGET<br>FY/2026 |
|-------|-------------------------------|------------------------------|------------------------------|----------------------------------|----------------------------------|------------------------------|
| 001   | GENERAL FUND                  | \$ 35,835,987                | \$ 42,352,168                | \$ 43,502,274                    | \$ 37,637,314                    | \$ 37,922,146                |
| 002   | FEDERAL ASSET SHARING FUND    | \$ -                         | \$ 284,711                   | \$ -                             | \$ -                             | \$ -                         |
| 003   | WASH. CO. LAW LIBRARY         | \$ 12,000                    | \$ 51,139                    | \$ 12,000                        | \$ 12,000                        | \$ 12,000                    |
| 004   | ROAD IMPROVEMENT FUND         | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 005   | CAPITAL IMPROVEMENT FUND      | \$ 21,227,559                | \$ 29,586,409                | \$ 10,109,795                    | \$ 10,109,795                    | \$ 10,109,795                |
| 006   | ECONOMIC DEVELOPMENT FUND     | \$ 564,850                   | \$ 914,850                   | \$ 505,327                       | \$ 397,827                       | \$ 225,327                   |
| 007   | UTILITIES FUND                | \$ 22,500                    | \$ 22,500                    | \$ -                             | \$ -                             | \$ -                         |
| 008   | TRAFFIC ENFORCEMENT FUND      | \$ 628,433                   | \$ 1,029,121                 | \$ 628,433                       | \$ 628,433                       | \$ 628,433                   |
| 010   | SPECIAL GRANT PROJECTS FUND   | \$ -                         | \$ 6,570                     | \$ -                             | \$ -                             | \$ -                         |
| 015   | DISASTER RECOVERY (COVID)     | \$ -                         | \$ 2,773,628                 | \$ -                             | \$ -                             | \$ -                         |
| 024   | COUNTY DEBT SERVICE FUND      | \$ 2,965,021                 | \$ 2,965,021                 | \$ 3,006,275                     | \$ 3,006,275                     | \$ 3,006,275                 |
| 025   | COUNTY DEBT SERVICE FUND-SCH  | \$ 1,422,634                 | \$ 1,422,634                 | \$ 1,379,431                     | \$ 1,379,431                     | \$ 1,379,431                 |
| 108   | LIBRARY FUND                  | \$ 2,112,134                 | \$ 2,253,289                 | \$ 2,178,961                     | \$ 2,194,961                     | \$ 2,194,961                 |
| 206   | VPA-SOCIAL SERVICES FUND      | \$ 9,745,319                 | \$ 9,862,633                 | \$ 10,605,192                    | \$ 10,648,192                    | \$ 10,648,192                |
| 207   | VPA-COMPREHENSIVE SERVICES FD | \$ 4,746,650                 | \$ 5,652,450                 | \$ 6,252,702                     | \$ 6,252,702                     | \$ 6,252,702                 |
| 312   | GENERAL SCHOOL FUND           | \$ 107,242,161               | \$ 109,497,743               | \$ 108,389,657                   | \$ 107,189,657                   | \$ 107,539,657               |
| 314   | SCHOOL FISCAL AGENCY FUND     | \$ 4,701,239                 | \$ 4,448,675                 | \$ 4,803,238                     | \$ 4,803,238                     | \$ 4,803,238                 |
| 315   | SCHOOL TEXTBOOK FUND          | \$ 3,538,642                 | \$ 3,535,081                 | \$ 3,538,642                     | \$ 3,538,642                     | \$ 3,538,642                 |
| 316   | SCHOOL FACILITIES FUND        | \$ 1,800,000                 | \$ 2,356,651                 | \$ 2,122,780                     | \$ 2,122,780                     | \$ 2,122,780                 |
| 317   | SCHOOL CAFETERIA FUND         | \$ 4,997,013                 | \$ 4,643,077                 | \$ 5,096,506                     | \$ 5,096,506                     | \$ 5,096,506                 |
|       |                               | <u>\$201,562,142</u>         | <u>\$ 223,658,350</u>        | <u>\$ 202,131,213</u>            | <u>\$ 195,017,753</u>            | <u>\$ 195,480,085</u>        |

**WASHINGTON COUNTY, VIRGINIA**  
**ADOPTED OPERATING BUDGET-EXPENDITURE**  
**FISCAL YEAR 2025-2026**

Adopted on June 10, 2025

|                                     |                                  | <b>ADOPTED<br/>BUDGET<br/>FY/2025</b> | <b>AMENDED<br/>BUDGET<br/>FY/2025</b> | <b>DEPARTMENT<br/>REQUEST<br/>FY/2026</b> | <b>CO ADMIN<br/>RECOMMEND<br/>FY/2026</b> | <b>ADOPTED<br/>BUDGET<br/>FY/2026</b> |
|-------------------------------------|----------------------------------|---------------------------------------|---------------------------------------|-------------------------------------------|-------------------------------------------|---------------------------------------|
| <b>011100-Board Of Supervisors</b>  |                                  |                                       |                                       |                                           |                                           |                                       |
| 411700                              | Compensation-Bds & Commissions   | \$ 66,000                             | \$ 66,000                             | \$ 66,000                                 | \$ 66,000                                 | \$ 66,000                             |
| 411790                              | Compensation-Other               | \$ -                                  | \$ -                                  | \$ -                                      | \$ -                                      | \$ -                                  |
| 412100                              | FICA/MEDICARE TAX                | \$ 5,049                              | \$ 5,049                              | \$ 5,049                                  | \$ 5,049                                  | \$ 5,049                              |
| 412300                              | Hospital/Medical Plans           | \$ 65,000                             | \$ 65,000                             | \$ 65,000                                 | \$ 70,000                                 | \$ 70,000                             |
| 413120                              | Professional Services            | \$ 2,500                              | \$ 2,500                              | \$ 2,500                                  | \$ 2,500                                  | \$ 2,500                              |
| 413170                              | Purchased Services               | \$ -                                  | \$ -                                  | \$ -                                      | \$ -                                      | \$ -                                  |
| 413600                              | Advertising                      | \$ 15,000                             | \$ 15,000                             | \$ 15,000                                 | \$ 15,000                                 | \$ 15,000                             |
| 415210                              | Postage                          | \$ -                                  | \$ -                                  | \$ -                                      | \$ -                                      | \$ -                                  |
| 415230                              | Telecommunications-Board Members | \$ 2,000                              | \$ 2,000                              | \$ 2,000                                  | \$ 1,500                                  | \$ 1,500                              |
| 415307                              | Public Officials Liability Ins   | \$ 4,500                              | \$ 4,500                              | \$ 17,000                                 | \$ 17,000                                 | \$ 17,000                             |
| 415530                              | Transportation Expense           | \$ 2,000                              | \$ 2,000                              | \$ 2,000                                  | \$ 2,000                                  | \$ 2,000                              |
| 415535                              | Conference & Education Expense   | \$ 7,000                              | \$ 7,000                              | \$ 7,000                                  | \$ 6,500                                  | \$ 6,500                              |
| 415536                              | Meeting Expenses                 | \$ 2,500                              | \$ 2,500                              | \$ 2,500                                  | \$ 2,500                                  | \$ 2,500                              |
| 415801                              | Miscellaneous                    | \$ -                                  | \$ -                                  | \$ -                                      | \$ -                                      | \$ -                                  |
| 415815                              | Dues & Assoc Memberships         | \$ 19,702                             | \$ 19,702                             | \$ 19,702                                 | \$ 15,702                                 | \$ 15,702                             |
| 415861                              | Grant Distribursements           | \$ -                                  | \$ -                                  | \$ -                                      | \$ -                                      | \$ -                                  |
| 416001                              | Office Supplies                  | \$ 1,500                              | \$ 1,500                              | \$ 1,500                                  | \$ 1,500                                  | \$ 1,500                              |
| 416012                              | Books and Subscriptions          | \$ -                                  | \$ -                                  | \$ -                                      | \$ -                                      | \$ -                                  |
| 416017                              | Awards & Plaques                 | \$ 1,000                              | \$ 1,000                              | \$ 1,000                                  | \$ 500                                    | \$ 500                                |
| 418202                              | Furniture & Equipment            | \$ -                                  | \$ -                                  | \$ -                                      | \$ -                                      | \$ -                                  |
|                                     | <b>TOTAL</b>                     | <b>\$ 193,751</b>                     | <b>\$ 193,751</b>                     | <b>\$ 206,251</b>                         | <b>\$ 205,751</b>                         | <b>\$ 205,751</b>                     |
| <b>012110-County Administration</b> |                                  |                                       |                                       |                                           |                                           |                                       |
| 411100                              | Compensation-Regular             | \$ 229,943                            | \$ 229,943                            | \$ 236,841                                | \$ 236,841                                | \$ 236,841                            |
| 411200                              | Compensation-Overtime            | \$ -                                  | \$ -                                  | \$ -                                      | \$ -                                      | \$ -                                  |
| 411300                              | Compensation-Part-time           | \$ -                                  | \$ -                                  | \$ -                                      | \$ -                                      | \$ -                                  |
| 411790                              | Compensation-Other               | \$ -                                  | \$ -                                  | \$ -                                      | \$ -                                      | \$ -                                  |
| 412100                              | FICA/MEDICARE TAX                | \$ 17,591                             | \$ 17,591                             | \$ 18,118                                 | \$ 18,118                                 | \$ 18,118                             |
| 412210                              | Virginia Retirement System       | \$ 31,847                             | \$ 31,847                             | \$ 36,308                                 | \$ 36,308                                 | \$ 36,308                             |
| 412300                              | Hospital/Medical Plans           | \$ 33,500                             | \$ 33,500                             | \$ 33,500                                 | \$ 37,500                                 | \$ 37,500                             |
| 412400                              | Group Life Ins.                  | \$ 3,081                              | \$ 3,081                              | \$ 2,795                                  | \$ 2,795                                  | \$ 2,795                              |
| 412700                              | Workman's Compensation           | \$ 764                                | \$ 764                                | \$ 764                                    | \$ 764                                    | \$ 764                                |
| 413120                              | Professional Services            | \$ -                                  | \$ 25,000                             | \$ -                                      | \$ -                                      | \$ 25,000                             |
| 413170                              | Purchased Service-Pro (Other)    | \$ 15,000                             | \$ 20,000                             | \$ 20,000                                 | \$ 20,000                                 | \$ 20,000                             |
| 415210                              | Postage                          | \$ 360                                | \$ 360                                | \$ 360                                    | \$ 360                                    | \$ 360                                |
| 415230                              | Telecommunications               | \$ 600                                | \$ 600                                | \$ 600                                    | \$ 600                                    | \$ 600                                |
| 415535                              | Conference & Education Expense   | \$ 5,000                              | \$ 5,000                              | \$ 5,000                                  | \$ 4,000                                  | \$ 4,000                              |
| 415536                              | Meeting Expenses                 | \$ -                                  | \$ -                                  | \$ -                                      | \$ -                                      | \$ -                                  |
| 415801                              | Miscellaneous                    | \$ -                                  | \$ -                                  | \$ -                                      | \$ -                                      | \$ -                                  |
| 415815                              | Dues & Assoc Memberships         | \$ 500                                | \$ 500                                | \$ 500                                    | \$ 250                                    | \$ 250                                |
| 416001                              | Office Supplies                  | \$ 1,243                              | \$ 1,243                              | \$ 1,243                                  | \$ 993                                    | \$ 993                                |
| 416012                              | Books and Subscriptions          | \$ 190                                | \$ 190                                | \$ 190                                    | \$ 190                                    | \$ 190                                |
| 418202                              | Furniture & Equipment            | \$ -                                  | \$ -                                  | \$ -                                      | \$ -                                      | \$ -                                  |
|                                     | <b>TOTAL</b>                     | <b>\$ 339,619</b>                     | <b>\$ 369,619</b>                     | <b>\$ 356,219</b>                         | <b>\$ 358,719</b>                         | <b>\$ 383,719</b>                     |

WASHINGTON COUNTY, VIRGINIA  
ADOPTED OPERATING BUDGET-EXPENDITURE  
FISCAL YEAR 2025-2026

Adopted on June 10, 2025

|                        |                                | ADOPTED<br>BUDGET<br>FY/2025 |         | AMENDED<br>BUDGET<br>FY/2025 |         | DEPARTMENT<br>REQUEST<br>FY/2026 |         | CO ADMIN<br>RECOMMEND<br>FY/2026 |         | ADOPTED<br>BUDGET<br>FY/2026 |         |
|------------------------|--------------------------------|------------------------------|---------|------------------------------|---------|----------------------------------|---------|----------------------------------|---------|------------------------------|---------|
| 012210-County Attorney |                                |                              |         |                              |         |                                  |         |                                  |         |                              |         |
| 411100                 | Compensation-Regular           | \$                           | 181,151 | \$                           | 181,151 | \$                               | 194,028 | \$                               | 190,028 | \$                           | 190,028 |
| 411300                 | Compensation-Part Time         | \$                           | -       | \$                           | -       | \$                               | -       | \$                               | -       | \$                           | -       |
| 412100                 | FICA/MEDICARE TAX              | \$                           | 13,858  | \$                           | 13,858  | \$                               | 14,843  | \$                               | 14,537  | \$                           | 14,537  |
| 412210                 | Virginia Retirement System     | \$                           | 29,270  | \$                           | 29,270  | \$                               | 29,744  | \$                               | 29,131  | \$                           | 29,131  |
| 412300                 | Hospital/Medical Plans         | \$                           | 33,500  | \$                           | 33,500  | \$                               | 33,500  | \$                               | 37,500  | \$                           | 37,500  |
| 412400                 | Group Life Ins.                | \$                           | 2,427   | \$                           | 2,427   | \$                               | 2,290   | \$                               | 2,242   | \$                           | 2,242   |
| 412700                 | Workman's Compensation         | \$                           | 500     | \$                           | 500     | \$                               | 500     | \$                               | 500     | \$                           | 500     |
| 413120                 | Professional Services          | \$                           | 3,000   | \$                           | 3,000   | \$                               | 3,000   | \$                               | 3,000   | \$                           | 3,000   |
| 413125                 | Professional Svc-Appt Atty     | \$                           | 5,500   | \$                           | 5,500   | \$                               | 5,500   | \$                               | 5,500   | \$                           | 5,500   |
| 413170                 | Purchased Services             | \$                           | 6,000   | \$                           | 6,000   | \$                               | 6,000   | \$                               | 5,000   | \$                           | 5,000   |
| 415210                 | Postage                        | \$                           | 600     | \$                           | 600     | \$                               | 600     | \$                               | 600     | \$                           | 600     |
| 415230                 | Telecommunications             | \$                           | 600     | \$                           | 600     | \$                               | 900     | \$                               | 900     | \$                           | 900     |
| 415535                 | Conference & Education Expense | \$                           | 5,000   | \$                           | 5,000   | \$                               | 5,000   | \$                               | 4,000   | \$                           | 4,000   |
| 415801                 | Miscellaneous                  | \$                           | -       | \$                           | -       | \$                               | -       | \$                               | -       | \$                           | -       |
| 415815                 | Dues & Assoc Memberships       | \$                           | 1,010   | \$                           | 1,010   | \$                               | 1,200   | \$                               | 1,200   | \$                           | 1,200   |
| 416001                 | Office Supplies                | \$                           | 750     | \$                           | 750     | \$                               | 750     | \$                               | 750     | \$                           | 750     |
| 416012                 | Books and Subscriptions        | \$                           | 4,750   | \$                           | 4,750   | \$                               | 4,750   | \$                               | 4,750   | \$                           | 4,750   |
| 418202                 | Furniture & Equipment          | \$                           | -       | \$                           | -       | \$                               | -       | \$                               | -       | \$                           | -       |
| TOTAL                  |                                | \$                           | 287,916 | \$                           | 287,916 | \$                               | 302,605 | \$                               | 299,638 | \$                           | 299,638 |

**012220-Human Resources**

|        |                                |    |                |    |                |    |                |    |                |    |                |
|--------|--------------------------------|----|----------------|----|----------------|----|----------------|----|----------------|----|----------------|
| 411100 | Compensation-Regular           | \$ | 128,588        | \$ | 128,588        | \$ | 132,446        | \$ | 132,446        | \$ | 132,446        |
| 411200 | Compensation-Over Time         | \$ | 900            | \$ | 900            | \$ | 900            | \$ | 900            | \$ | 900            |
| 411300 | Compensation-Part Time         | \$ | -              | \$ | -              | \$ | -              | \$ | -              | \$ | -              |
| 412100 | FICA/MEDICARE TAX              | \$ | 9,906          | \$ | 9,906          | \$ | 10,201         | \$ | 10,201         | \$ | 10,201         |
| 412210 | Virginia Retirement System     | \$ | 17,809         | \$ | 17,809         | \$ | 20,304         | \$ | 20,304         | \$ | 20,304         |
| 412300 | Hospital/Medical Plans         | \$ | 40,000         | \$ | 40,000         | \$ | 40,000         | \$ | 40,000         | \$ | 40,000         |
| 412400 | Group Life Ins.                | \$ | 1,723          | \$ | 1,723          | \$ | 1,563          | \$ | 1,563          | \$ | 1,563          |
| 412700 | Workman's Compensation         | \$ | 355            | \$ | 355            | \$ | 355            | \$ | 355            | \$ | 355            |
| 413120 | Professional Services          | \$ | 3,500          | \$ | 3,500          | \$ | 3,500          | \$ | 3,000          | \$ | 3,000          |
| 413170 | Purchased Services             | \$ | 1,750          | \$ | 1,750          | \$ | 1,750          | \$ | 1,750          | \$ | 1,750          |
| 413600 | Advertising                    | \$ | 5,500          | \$ | 5,500          | \$ | 5,500          | \$ | 4,500          | \$ | 4,500          |
| 415210 | Postage                        | \$ | 585            | \$ | 585            | \$ | 585            | \$ | 585            | \$ | 585            |
| 415230 | Telecommunication              | \$ | 600            | \$ | 600            | \$ | 600            | \$ | 600            | \$ | 600            |
| 415535 | Conference & Education Expense | \$ | 1,198          | \$ | 1,198          | \$ | 1,200          | \$ | 950            | \$ | 950            |
| 415801 | Miscellaneous                  | \$ | -              | \$ | -              | \$ | -              | \$ | -              | \$ | -              |
| 415815 | Dues & Assoc Memberships       | \$ | 498            | \$ | 498            | \$ | 500            | \$ | 500            | \$ | 500            |
| 416001 | Office Supplies                | \$ | 1,750          | \$ | 1,750          | \$ | 1,750          | \$ | 1,500          | \$ | 1,500          |
| 416012 | Books and Subscriptions        | \$ | 450            | \$ | 450            | \$ | 450            | \$ | 450            | \$ | 450            |
| 418202 | Furniture & Equipment          | \$ | -              | \$ | -              | \$ | -              | \$ | -              | \$ | -              |
|        | <b>TOTAL</b>                   | \$ | <b>215,112</b> | \$ | <b>215,112</b> | \$ | <b>221,604</b> | \$ | <b>219,604</b> | \$ | <b>219,604</b> |

WASHINGTON COUNTY, VIRGINIA  
ADOPTED OPERATING BUDGET-EXPENDITURE  
FISCAL YEAR 2025-2026

Adopted on June 10, 2025

|                                       |                                | ADOPTED<br>BUDGET<br>FY/2025 | AMENDED<br>BUDGET<br>FY/2025 | DEPARTMENT<br>REQUEST<br>FY/2026 | CO ADMIN<br>RECOMMEND<br>FY/2026 | ADOPTED<br>BUDGET<br>FY/2026 |
|---------------------------------------|--------------------------------|------------------------------|------------------------------|----------------------------------|----------------------------------|------------------------------|
| <b>012240-County Audit</b>            |                                |                              |                              |                                  |                                  |                              |
| 413120                                | Professional Services          | \$ 115,000                   | \$ 115,000                   | \$ 130,000                       | \$ 130,000                       | \$ 130,000                   |
|                                       | <b>TOTAL</b>                   | <b>\$ 115,000</b>            | <b>\$ 115,000</b>            | <b>\$ 130,000</b>                | <b>\$ 130,000</b>                | <b>\$ 130,000</b>            |
| <b>012310-Commissioner Of Revenue</b> |                                |                              |                              |                                  |                                  |                              |
| 411100                                | Compensation-Regular           | \$ 524,777                   | \$ 524,777                   | \$ 551,320                       | \$ 551,320                       | \$ 551,320                   |
| 411200                                | Compensation-Overtime          | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 411300                                | Compensation-Part-time         | \$ 24,825                    | \$ 24,825                    | \$ 24,825                        | \$ 24,825                        | \$ 24,825                    |
| 412100                                | FICA/MEDICARE TAX              | \$ 42,045                    | \$ 42,045                    | \$ 44,075                        | \$ 44,075                        | \$ 44,075                    |
| 412210                                | Virginia Retirement System     | \$ 72,682                    | \$ 72,682                    | \$ 84,517                        | \$ 84,517                        | \$ 84,517                    |
| 412300                                | Hospital/Medical Plans         | \$ 119,000                   | \$ 119,000                   | \$ 119,000                       | \$ 129,000                       | \$ 129,000                   |
| 412400                                | Group Life Ins.                | \$ 7,032                     | \$ 7,032                     | \$ 6,506                         | \$ 6,506                         | \$ 6,506                     |
| 412700                                | Workman's Compensation         | \$ 1,136                     | \$ 1,136                     | \$ 1,136                         | \$ 1,136                         | \$ 1,136                     |
| 413170                                | Purchased Services             | \$ 14,750                    | \$ 14,750                    | \$ 25,000                        | \$ 25,000                        | \$ 25,000                    |
| 413210                                | Contract Labor                 | \$ -                         | \$ 15,000                    | \$ 5,000                         | \$ 5,000                         | \$ 5,000                     |
| 413320                                | Maint. Service Contracts       | \$ 7,300                     | \$ 7,300                     | \$ 7,300                         | \$ 5,000                         | \$ 5,000                     |
| 413600                                | Advertising                    | \$ 500                       | \$ 500                       | \$ 500                           | \$ 500                           | \$ 500                       |
| 415210                                | Postage                        | \$ 5,000                     | \$ 5,000                     | \$ 5,000                         | \$ 5,000                         | \$ 5,000                     |
| 415230                                | Telecommunications             | \$ 5,600                     | \$ 5,600                     | \$ 5,600                         | \$ 5,600                         | \$ 5,600                     |
| 415410                                | Leases And Rentals-Equipment   | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 415535                                | Conference & Education Expense | \$ 5,616                     | \$ 7,729                     | \$ 8,500                         | \$ 8,500                         | \$ 8,500                     |
| 415801                                | Miscellaneous                  | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 415815                                | Dues & Assoc Memberships       | \$ 800                       | \$ 800                       | \$ 800                           | \$ 550                           | \$ 550                       |
| 416001                                | Office Supplies                | \$ 4,500                     | \$ 4,500                     | \$ 4,500                         | \$ 4,500                         | \$ 4,500                     |
| 416008                                | Vehicle Fuels                  | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 416009                                | Vehicle Supplies               | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 416012                                | Books and Subscriptions        | \$ 500                       | \$ 500                       | \$ 500                           | \$ 500                           | \$ 500                       |
| 416021                                | Paper Stock & Forms            | \$ 3,500                     | \$ 7,000                     | \$ 7,000                         | \$ 3,500                         | \$ 3,500                     |
| 418202                                | Furniture & Equipment          | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 418205                                | Motor Vehicles & Equipment     | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 418207                                | Info Tech Equipment            | \$ 5,000                     | \$ 5,000                     | \$ 5,000                         | \$ 5,000                         | \$ 5,000                     |
|                                       | <b>TOTAL</b>                   | <b>\$ 844,563</b>            | <b>\$ 865,176</b>            | <b>\$ 906,079</b>                | <b>\$ 910,029</b>                | <b>\$ 910,029</b>            |
| <b>012320-Assessor</b>                |                                |                              |                              |                                  |                                  |                              |
| 413170                                | Purchased Services             | \$ 325,000                   | \$ 725,000                   | \$ 75,000                        | \$ 75,000                        | \$ 75,000                    |
| 413220                                | Equalization Board Fees        | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 413320                                | Maint. Service Contracts       | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 415210                                | Postage                        | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 416001                                | Office Supplies                | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
|                                       | <b>TOTAL</b>                   | <b>\$ 325,000</b>            | <b>\$ 725,000</b>            | <b>\$ 75,000</b>                 | <b>\$ 75,000</b>                 | <b>\$ 75,000</b>             |

**WASHINGTON COUNTY, VIRGINIA  
ADOPTED OPERATING BUDGET-EXPENDITURE  
FISCAL YEAR 2025-2026**

**Adopted on June 10, 2025**

|                                  |                                | <b>ADOPTED<br/>BUDGET<br/>FY/2025</b> | <b>AMENDED<br/>BUDGET<br/>FY/2025</b> | <b>DEPARTMENT<br/>REQUEST<br/>FY/2026</b> | <b>CO ADMIN<br/>RECOMMEND<br/>FY/2026</b> | <b>ADOPTED<br/>BUDGET<br/>FY/2026</b> |
|----------------------------------|--------------------------------|---------------------------------------|---------------------------------------|-------------------------------------------|-------------------------------------------|---------------------------------------|
| <b>012410-Treasurer</b>          |                                |                                       |                                       |                                           |                                           |                                       |
| 411100                           | Compensation-Regular           | \$ 692,468                            | \$ 692,468                            | \$ 713,243                                | \$ 713,243                                | \$ 713,243                            |
| 411300                           | Compensation-Part-time         | \$ 1,000                              | \$ 1,000                              | \$ 1,000                                  | \$ 1,000                                  | \$ 1,000                              |
| 412100                           | FICA/MEDICARE TAX              | \$ 53,050                             | \$ 53,050                             | \$ 54,640                                 | \$ 54,640                                 | \$ 54,640                             |
| 412210                           | Virginia Retirement System     | \$ 95,907                             | \$ 95,907                             | \$ 109,340                                | \$ 109,340                                | \$ 109,340                            |
| 412300                           | Hospital/Medical Plans         | \$ 134,000                            | \$ 134,000                            | \$ 134,000                                | \$ 159,000                                | \$ 159,000                            |
| 412400                           | Group Life Ins.                | \$ 9,279                              | \$ 9,279                              | \$ 8,416                                  | \$ 8,416                                  | \$ 8,416                              |
| 412700                           | Workman's Compensation         | \$ 1,332                              | \$ 1,332                              | \$ 1,332                                  | \$ 1,332                                  | \$ 1,332                              |
| 413120                           | Professional Services          | \$ 25,000                             | \$ 25,000                             | \$ 25,000                                 | \$ 25,000                                 | \$ 25,000                             |
| 413320                           | Maint. Service Contracts       | \$ 3,200                              | \$ 3,200                              | \$ 3,200                                  | \$ 3,200                                  | \$ 3,200                              |
| 413600                           | Advertising                    | \$ 1,300                              | \$ 1,300                              | \$ 1,300                                  | \$ 1,300                                  | \$ 1,300                              |
| 415210                           | Postage                        | \$ 76,000                             | \$ 76,000                             | \$ 78,750                                 | \$ 73,750                                 | \$ 73,750                             |
| 415230                           | Telecommunications             | \$ 5,040                              | \$ 5,040                              | \$ 5,040                                  | \$ 5,040                                  | \$ 5,040                              |
| 415308                           | Liability Insurance            | \$ 325                                | \$ 325                                | \$ 325                                    | \$ 325                                    | \$ 325                                |
| 415410                           | Leases And Rentals-Equipment   | \$ 4,200                              | \$ 4,200                              | \$ 4,200                                  | \$ 4,200                                  | \$ 4,200                              |
| 415535                           | Conference & Education Expense | \$ 4,100                              | \$ 4,100                              | \$ 4,100                                  | \$ 4,100                                  | \$ 4,100                              |
| 415801                           | Miscellaneous                  | \$ -                                  | \$ -                                  | \$ -                                      | \$ -                                      | \$ -                                  |
| 415815                           | Dues & Assoc Memberships       | \$ 1,045                              | \$ 1,045                              | \$ 1,045                                  | \$ 1,045                                  | \$ 1,045                              |
| 415891                           | DMV Commission Funds           | \$ -                                  | \$ 909,370                            | \$ -                                      | \$ -                                      | \$ -                                  |
| 416001                           | Office Supplies                | \$ 12,000                             | \$ 12,000                             | \$ 12,000                                 | \$ 7,000                                  | \$ 7,000                              |
| 416012                           | Books and Subscriptions        | \$ -                                  | \$ -                                  | \$ -                                      | \$ -                                      | \$ -                                  |
| 416021                           | Paper Stock & Forms            | \$ 12,560                             | \$ 12,560                             | \$ 12,560                                 | \$ 10,000                                 | \$ 10,000                             |
| 418202                           | Furniture & Equipment          | \$ -                                  | \$ -                                  | \$ -                                      | \$ -                                      | \$ -                                  |
|                                  | <b>TOTAL</b>                   | <b>\$ 1,131,806</b>                   | <b>\$ 2,041,176</b>                   | <b>\$ 1,169,491</b>                       | <b>\$ 1,181,931</b>                       | <b>\$ 1,181,931</b>                   |
| <b>012430-Budget and Finance</b> |                                |                                       |                                       |                                           |                                           |                                       |
| 411100                           | Compensation-Regular           | \$ 223,939                            | \$ 223,939                            | \$ 230,657                                | \$ 230,657                                | \$ 230,657                            |
| 411200                           | Compensation-Overtime          | \$ 225                                | \$ 225                                | \$ 225                                    | \$ 225                                    | \$ 225                                |
| 411300                           | Compensation-Part-time         | \$ 37,660                             | \$ 37,660                             | \$ 37,660                                 | \$ 37,660                                 | \$ 37,660                             |
| 412100                           | FICA/MEDICARE TAX              | \$ 20,030                             | \$ 20,030                             | \$ 20,543                                 | \$ 20,543                                 | \$ 20,543                             |
| 412210                           | Virginia Retirement System     | \$ 33,010                             | \$ 33,010                             | \$ 35,360                                 | \$ 35,360                                 | \$ 35,360                             |
| 412300                           | Hospital/Medical Plans         | \$ 36,000                             | \$ 36,000                             | \$ 36,000                                 | \$ 45,000                                 | \$ 45,000                             |
| 412400                           | Group Life Ins.                | \$ 3,001                              | \$ 3,001                              | \$ 2,722                                  | \$ 2,722                                  | \$ 2,722                              |
| 412700                           | Workman's Compensation         | \$ 569                                | \$ 569                                | \$ 569                                    | \$ 569                                    | \$ 569                                |
| 413120                           | Professional Services          | \$ 3,000                              | \$ 3,000                              | \$ 3,000                                  | \$ 3,000                                  | \$ 3,000                              |
| 413170                           | Purchased Services             | \$ 850                                | \$ 850                                | \$ 850                                    | \$ 850                                    | \$ 850                                |
| 415210                           | Postage                        | \$ 3,000                              | \$ 3,000                              | \$ 4,000                                  | \$ 3,000                                  | \$ 3,000                              |
| 415535                           | Conference & Education Expense | \$ 4,000                              | \$ 4,000                              | \$ 4,000                                  | \$ 3,000                                  | \$ 3,000                              |
| 415801                           | Miscellaneous                  | \$ -                                  | \$ -                                  | \$ -                                      | \$ -                                      | \$ -                                  |
| 415815                           | Dues & Assoc Memberships       | \$ 1,250                              | \$ 1,250                              | \$ 1,250                                  | \$ 1,000                                  | \$ 1,000                              |
| 416001                           | Office Supplies                | \$ 2,200                              | \$ 2,200                              | \$ 2,200                                  | \$ 2,000                                  | \$ 2,000                              |
| 416012                           | Books and Subscriptions        | \$ 288                                | \$ 288                                | \$ 288                                    | \$ 288                                    | \$ 288                                |
| 416021                           | Paper Stock & Forms            | \$ 1,250                              | \$ 1,250                              | \$ 1,250                                  | \$ 1,000                                  | \$ 1,000                              |
| 418202                           | Furniture & Equipment          | \$ -                                  | \$ -                                  | \$ -                                      | \$ -                                      | \$ -                                  |
|                                  | <b>TOTAL</b>                   | <b>\$ 370,272</b>                     | <b>\$ 370,272</b>                     | <b>\$ 380,574</b>                         | <b>\$ 386,874</b>                         | <b>\$ 386,874</b>                     |

**WASHINGTON COUNTY, VIRGINIA  
ADOPTED OPERATING BUDGET-EXPENDITURE  
FISCAL YEAR 2025-2026**

**Adopted on June 10, 2025**

|                                               |                                | <b>ADOPTED<br/>BUDGET<br/>FY/2025</b> | <b>AMENDED<br/>BUDGET<br/>FY/2025</b> | <b>DEPARTMENT<br/>REQUEST<br/>FY/2026</b> | <b>CO ADMIN<br/>RECOMMEND<br/>FY/2026</b> | <b>ADOPTED<br/>BUDGET<br/>FY/2026</b> |
|-----------------------------------------------|--------------------------------|---------------------------------------|---------------------------------------|-------------------------------------------|-------------------------------------------|---------------------------------------|
| <b>012510-Information Systems</b>             |                                |                                       |                                       |                                           |                                           |                                       |
| 411100                                        | Compensation-Regular           | \$ 411,754                            | \$ 411,754                            | \$ 432,632                                | \$ 432,632                                | \$ 432,632                            |
| 411200                                        | Compensation-Overtime          | \$ 2,700                              | \$ 2,700                              | \$ 2,700                                  | \$ 2,700                                  | \$ 2,700                              |
| 412100                                        | FICA/MEDICARE TAX              | \$ 31,706                             | \$ 31,706                             | \$ 33,303                                 | \$ 33,303                                 | \$ 33,303                             |
| 412210                                        | Virginia Retirement System     | \$ 57,028                             | \$ 57,028                             | \$ 66,322                                 | \$ 66,322                                 | \$ 66,322                             |
| 412300                                        | Hospital/Medical Plans         | \$ 76,500                             | \$ 76,500                             | \$ 76,500                                 | \$ 90,500                                 | \$ 90,500                             |
| 412400                                        | Group Life Ins.                | \$ 5,518                              | \$ 5,518                              | \$ 5,105                                  | \$ 5,105                                  | \$ 5,105                              |
| 412700                                        | Workman's Compensation         | \$ 800                                | \$ 800                                | \$ 800                                    | \$ 800                                    | \$ 800                                |
| 413170                                        | Purchased Services             | \$ 51,820                             | \$ 63,820                             | \$ 51,820                                 | \$ 26,820                                 | \$ 26,820                             |
| 413320                                        | Maint. Service Contracts       | \$ 196,515                            | \$ 218,728                            | \$ 333,271                                | \$ 333,271                                | \$ 333,271                            |
| 415210                                        | Postage                        | \$ 200                                | \$ 200                                | \$ 200                                    | \$ 200                                    | \$ 200                                |
| 415230                                        | Telecommunications             | \$ 45,690                             | \$ 45,690                             | \$ 35,840                                 | \$ 35,840                                 | \$ 35,840                             |
| 415309                                        | Cyber Security Insurance       | \$ 12,000                             | \$ 12,000                             | \$ 10,000                                 | \$ 10,000                                 | \$ 10,000                             |
| 415410                                        | Leases And Rentals-Equipment   | \$ 3,930                              | \$ 3,930                              | \$ 4,094                                  | \$ 4,094                                  | \$ 4,094                              |
| 415535                                        | Conference & Education Expense | \$ 2,500                              | \$ 2,500                              | \$ 4,000                                  | \$ 3,000                                  | \$ 3,000                              |
| 415801                                        | Miscellaneous                  | \$ -                                  | \$ -                                  | \$ -                                      | \$ -                                      | \$ -                                  |
| 416001                                        | Office Supplies                | \$ 3,125                              | \$ 3,125                              | \$ 3,125                                  | \$ 2,625                                  | \$ 2,625                              |
| 418207                                        | Info Tech Equipment            | \$ 49,500                             | \$ 64,915                             | \$ 65,508                                 | \$ 65,508                                 | \$ 65,508                             |
| 418329                                        | Software                       | \$ -                                  | \$ 48,443                             | \$ -                                      | \$ -                                      | \$ -                                  |
| 418330                                        | Capital Equipment Leases       | \$ -                                  | \$ -                                  | \$ -                                      | \$ -                                      | \$ -                                  |
|                                               | <b>TOTAL</b>                   | <b>\$ 951,286</b>                     | <b>\$ 1,049,357</b>                   | <b>\$ 1,125,220</b>                       | <b>\$ 1,112,720</b>                       | <b>\$ 1,112,720</b>                   |
| <b>013100-Electoral Board &amp; Officials</b> |                                |                                       |                                       |                                           |                                           |                                       |
| 411100                                        | Compensation-Regular           | \$ 13,455                             | \$ 13,455                             | \$ 13,859                                 | \$ 13,859                                 | \$ 13,859                             |
| 411200                                        | Compensation-Overtime          | \$ -                                  | \$ -                                  | \$ -                                      | \$ -                                      | \$ -                                  |
| 411300                                        | Compensation-Part-time         | \$ -                                  | \$ -                                  | \$ -                                      | \$ -                                      | \$ -                                  |
| 411720                                        | Compensation-Election Workers  | \$ 30,000                             | \$ 30,000                             | \$ 42,000                                 | \$ 42,000                                 | \$ 42,000                             |
| 412100                                        | FICA/MEDICARE TAX              | \$ 3,324                              | \$ 3,324                              | \$ 4,273                                  | \$ 4,273                                  | \$ 4,273                              |
| 413120                                        | Professional Services-Audit    | \$ 3,500                              | \$ 3,500                              | \$ 3,500                                  | \$ 3,500                                  | \$ 3,500                              |
| 413320                                        | Maint. Service Contracts       | \$ 47,200                             | \$ 51,936                             | \$ 46,000                                 | \$ 46,000                                 | \$ 46,000                             |
| 413500                                        | Printing & Binding             | \$ 2,300                              | \$ 2,300                              | \$ 2,300                                  | \$ 2,300                                  | \$ 2,300                              |
| 413600                                        | Advertising                    | \$ 700                                | \$ 700                                | \$ 700                                    | \$ 700                                    | \$ 700                                |
| 413801                                        | Training                       | \$ 1,725                              | \$ 1,725                              | \$ 1,200                                  | \$ 1,200                                  | \$ 1,200                              |
| 415210                                        | Postage                        | \$ 8,000                              | \$ 8,000                              | \$ 6,500                                  | \$ 6,500                                  | \$ 6,500                              |
| 415530                                        | Transportation Expense         | \$ -                                  | \$ -                                  | \$ -                                      | \$ -                                      | \$ -                                  |
| 415535                                        | Conference & Education Expense | \$ 2,200                              | \$ 2,200                              | \$ 2,200                                  | \$ 2,200                                  | \$ 2,200                              |
| 415801                                        | Miscellaneous                  | \$ -                                  | \$ -                                  | \$ -                                      | \$ -                                      | \$ -                                  |
| 415815                                        | Dues & Assoc Memberships       | \$ 200                                | \$ 200                                | \$ 250                                    | \$ 250                                    | \$ 250                                |
| 415831                                        | Primary Expenses               | \$ 40,000                             | \$ 40,000                             | \$ 36,000                                 | \$ 36,000                                 | \$ 36,000                             |
|                                               | Absentee Voting                | \$ 12,000                             | \$ 12,000                             | \$ -                                      | \$ -                                      | \$ -                                  |
| 416001                                        | Office Supplies                | \$ 3,000                              | \$ 3,000                              | \$ 2,700                                  | \$ 2,700                                  | \$ 2,700                              |
| 418211                                        | Voting Equipment               | \$ -                                  | \$ -                                  | \$ -                                      | \$ -                                      | \$ -                                  |
| 418218                                        | Equipment-Other                | \$ -                                  | \$ -                                  | \$ -                                      | \$ -                                      | \$ -                                  |
|                                               | <b>TOTAL</b>                   | <b>\$ 167,604</b>                     | <b>\$ 172,340</b>                     | <b>\$ 161,482</b>                         | <b>\$ 161,482</b>                         | <b>\$ 161,482</b>                     |

WASHINGTON COUNTY, VIRGINIA  
ADOPTED OPERATING BUDGET-EXPENDITURE  
FISCAL YEAR 2025-2026

Adopted on June 10, 2025

|                                   |                                | ADOPTED<br>BUDGET<br>FY/2025 | AMENDED<br>BUDGET<br>FY/2025 | DEPARTMENT<br>REQUEST<br>FY/2026 | CO ADMIN<br>RECOMMEND<br>FY/2026 | ADOPTED<br>BUDGET<br>FY/2026 |
|-----------------------------------|--------------------------------|------------------------------|------------------------------|----------------------------------|----------------------------------|------------------------------|
| <b>013200-General Registrar</b>   |                                |                              |                              |                                  |                                  |                              |
| 411100                            | Compensation-Regular           | \$ 194,890                   | \$ 194,890                   | \$ 200,736                       | \$ 200,736                       | \$ 200,736                   |
| 411200                            | Compensation-Overtime          | \$ 3,000                     | \$ 3,000                     | \$ 3,000                         | \$ 3,000                         | \$ 3,000                     |
| 411300                            | Compensation-Part-time         | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 412100                            | FICA/MEDICARE TAX              | \$ 15,139                    | \$ 15,139                    | \$ 15,586                        | \$ 15,586                        | \$ 15,586                    |
| 412210                            | Virginia Retirement System     | \$ 31,494                    | \$ 31,494                    | \$ 30,773                        | \$ 30,773                        | \$ 30,773                    |
| 412300                            | Hospital/Medical Plans         | \$ 27,000                    | \$ 27,000                    | \$ 27,000                        | \$ 35,000                        | \$ 35,000                    |
| 412400                            | Group Life Ins.                | \$ 2,612                     | \$ 2,612                     | \$ 2,369                         | \$ 2,369                         | \$ 2,369                     |
| 412700                            | Workman's Compensation         | \$ 382                       | \$ 382                       | \$ 382                           | \$ 382                           | \$ 382                       |
| 413320                            | Maint. Service Contracts       | \$ 1,200                     | \$ 1,200                     | \$ 1,500                         | \$ 1,500                         | \$ 1,500                     |
| 413600                            | Advertising                    | \$ 1,500                     | \$ 1,500                     | \$ 1,500                         | \$ 1,500                         | \$ 1,500                     |
| 415210                            | Postage                        | \$ 5,000                     | \$ 5,000                     | \$ 5,000                         | \$ 5,000                         | \$ 5,000                     |
| 415230                            | Telecommunications             | \$ 5,520                     | \$ 5,520                     | \$ 6,560                         | \$ 6,560                         | \$ 6,560                     |
| 415410                            | Leases And Rentals-Equipment   | \$ 1,500                     | \$ 1,500                     | \$ 1,500                         | \$ 1,500                         | \$ 1,500                     |
| 415535                            | Conference & Education Expense | \$ 3,500                     | \$ 3,500                     | \$ 4,000                         | \$ 3,000                         | \$ 3,000                     |
| 415801                            | Miscellaneous                  | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 415815                            | Dues & Assoc Memberships       | \$ 480                       | \$ 480                       | \$ 580                           | \$ 580                           | \$ 580                       |
| 416001                            | Office Supplies                | \$ 3,000                     | \$ 3,000                     | \$ 3,000                         | \$ 2,000                         | \$ 2,000                     |
| 416012                            | Books and Subscriptions        | \$ 500                       | \$ 500                       | \$ 500                           | \$ 500                           | \$ 500                       |
| 418218                            | Equipment-Other                | \$ 1,500                     | \$ 1,500                     | \$ 1,700                         | \$ 1,700                         | \$ 1,700                     |
|                                   | <b>TOTAL</b>                   | <b>\$ 298,217</b>            | <b>\$ 298,217</b>            | <b>\$ 305,686</b>                | <b>\$ 311,686</b>                | <b>\$ 311,686</b>            |
|                                   | <b>GENERAL GOVERNMENT</b>      | <b>\$ 5,240,146</b>          | <b>\$ 6,702,936</b>          | <b>\$ 5,340,211</b>              | <b>\$ 5,353,434</b>              | <b>\$ 5,378,434</b>          |
| <b>021100-Circuit Court-Judge</b> |                                |                              |                              |                                  |                                  |                              |
| 411100                            | Compensation-Regular           | \$ 115,365                   | \$ 115,365                   | \$ 118,826                       | \$ 118,826                       | \$ 118,826                   |
| 411200                            | Compensation-Overtime          | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 411300                            | Compensation-Part-time         | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 412100                            | FICA/MEDICARE TAX              | \$ 8,825                     | \$ 8,825                     | \$ 9,090                         | \$ 9,090                         | \$ 9,090                     |
| 412210                            | Virginia Retirement System     | \$ 18,643                    | \$ 18,643                    | \$ 18,216                        | \$ 18,216                        | \$ 18,216                    |
| 412300                            | Hospital/Medical Plans         | \$ 26,000                    | \$ 26,000                    | \$ 26,000                        | \$ 26,000                        | \$ 26,000                    |
| 412400                            | Group Life Ins.                | \$ 1,546                     | \$ 1,546                     | \$ 1,402                         | \$ 1,402                         | \$ 1,402                     |
| 412700                            | Workman's Compensation         | \$ 195                       | \$ 195                       | \$ 195                           | \$ 195                           | \$ 195                       |
| 413320                            | Maint. Service Contracts       | \$ 532                       | \$ 532                       | \$ 532                           | \$ 532                           | \$ 532                       |
| 415210                            | Postage                        | \$ 1,020                     | \$ 1,020                     | \$ 1,020                         | \$ 1,020                         | \$ 1,020                     |
| 415230                            | Telecommunications             | \$ 3,200                     | \$ 3,200                     | \$ 4,200                         | \$ 4,200                         | \$ 4,200                     |
| 415535                            | Conference & Education Expense | \$ 500                       | \$ 500                       | \$ 500                           | \$ 500                           | \$ 500                       |
| 415801                            | Miscellaneous                  | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 416001                            | Office Supplies                | \$ 4,000                     | \$ 4,000                     | \$ 4,250                         | \$ 3,250                         | \$ 3,250                     |
| 416012                            | Books and Subscriptions        | \$ 1,200                     | \$ 1,200                     | \$ 1,200                         | \$ 1,200                         | \$ 1,200                     |
| 418202                            | Furniture & Equipment          | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 418218                            | Equipment-Other                | \$ 950                       | \$ 950                       | \$ 950                           | \$ 950                           | \$ 950                       |
|                                   | <b>TOTAL</b>                   | <b>\$ 181,976</b>            | <b>\$ 181,976</b>            | <b>\$ 186,381</b>                | <b>\$ 185,381</b>                | <b>\$ 185,381</b>            |

WASHINGTON COUNTY, VIRGINIA  
ADOPTED OPERATING BUDGET-EXPENDITURE  
FISCAL YEAR 2025-2026

Adopted on June 10, 2025

|                                       |                                | ADOPTED<br>BUDGET<br>FY/2025 |        | AMENDED<br>BUDGET<br>FY/2025 |        | DEPARTMENT<br>REQUEST<br>FY/2026 |        | CO ADMIN<br>RECOMMEND<br>FY/2026 |        | ADOPTED<br>BUDGET<br>FY/2026 |        |
|---------------------------------------|--------------------------------|------------------------------|--------|------------------------------|--------|----------------------------------|--------|----------------------------------|--------|------------------------------|--------|
| 021200-General District Court         |                                |                              |        |                              |        |                                  |        |                                  |        |                              |        |
| 411710                                | Compensation-Supplements       | \$                           | 25,000 | \$                           | 25,000 | \$                               | 25,000 | \$                               | 25,000 | \$                           | 25,000 |
| 412100                                | FICA/MEDICARE TAX              | \$                           | 1,913  | \$                           | 1,913  | \$                               | 1,913  | \$                               | 1,913  | \$                           | 1,913  |
| 413170                                | Purchased Services             | \$                           | -      | \$                           | -      | \$                               | -      | \$                               | -      | \$                           | -      |
| 413320                                | Maint. Service Contracts       | \$                           | 1,000  | \$                           | 1,000  | \$                               | 1,000  | \$                               | 1,000  | \$                           | 1,000  |
| 415210                                | Postage                        | \$                           | -      | \$                           | -      | \$                               | -      | \$                               | -      | \$                           | -      |
| 415230                                | Telecommunications             | \$                           | 5,000  | \$                           | 5,000  | \$                               | 5,000  | \$                               | 5,000  | \$                           | 5,000  |
| 415410                                | Leases And Rentals-Equipment   | \$                           | 3,000  | \$                           | 3,000  | \$                               | 3,000  | \$                               | 3,000  | \$                           | 3,000  |
| 415535                                | Conference & Education Expense | \$                           | 2,537  | \$                           | 2,537  | \$                               | 2,537  | \$                               | 2,037  | \$                           | 2,037  |
| 415801                                | Miscellaneous                  | \$                           | -      | \$                           | -      | \$                               | -      | \$                               | -      | \$                           | -      |
| 415815                                | Dues & Assoc Memberships       | \$                           | 190    | \$                           | 190    | \$                               | 390    | \$                               | 390    | \$                           | 390    |
| 416001                                | Office Supplies                | \$                           | 2,800  | \$                           | 2,800  | \$                               | 2,800  | \$                               | 2,300  | \$                           | 2,300  |
| 416012                                | Books and Subscriptions        | \$                           | 1,500  | \$                           | 1,500  | \$                               | 2,100  | \$                               | 1,100  | \$                           | 1,100  |
| 418202                                | Furniture & Equipment          | \$                           | 1,561  | \$                           | 1,561  | \$                               | 2,561  | \$                               | 1,561  | \$                           | 1,561  |
| TOTAL                                 |                                | \$                           | 44,501 | \$                           | 44,501 | \$                               | 46,301 | \$                               | 43,301 | \$                           | 43,301 |
| 021300-Special Magistrates            |                                |                              |        |                              |        |                                  |        |                                  |        |                              |        |
| 413320                                | Maint. Service Contracts       | \$                           | 1,120  | \$                           | 1,120  | \$                               | 1,120  | \$                               | 1,120  | \$                           | 1,120  |
| 415210                                | Postage                        | \$                           | 398    | \$                           | 398    | \$                               | 436    | \$                               | 436    | \$                           | 436    |
| 415230                                | Telecommunications             | \$                           | 4,000  | \$                           | 4,000  | \$                               | 4,000  | \$                               | 4,000  | \$                           | 4,000  |
| 415801                                | Miscellaneous                  | \$                           | -      | \$                           | -      | \$                               | -      | \$                               | -      | \$                           | -      |
| 415815                                | Dues & Assoc Memberships       | \$                           | 250    | \$                           | 250    | \$                               | 250    | \$                               | 250    | \$                           | 250    |
| 416001                                | Office Supplies                | \$                           | 400    | \$                           | 400    | \$                               | 400    | \$                               | 400    | \$                           | 400    |
| 416012                                | Books and Subscriptions        | \$                           | -      | \$                           | -      | \$                               | -      | \$                               | -      | \$                           | -      |
| 418202                                | Furniture & Equipment          | \$                           | -      | \$                           | -      | \$                               | -      | \$                               | -      | \$                           | -      |
| TOTAL                                 |                                | \$                           | 6,168  | \$                           | 6,168  | \$                               | 6,206  | \$                               | 6,206  | \$                           | 6,206  |
| 021600-Jd & R Court-Clerk's Office/Ju |                                |                              |        |                              |        |                                  |        |                                  |        |                              |        |
| 411710                                | Compensation-Supplements       | \$                           | -      | \$                           | -      | \$                               | 15,000 | \$                               | -      | \$                           | -      |
| 412100                                | FICA/MEDICARE TAX              | \$                           | -      | \$                           | -      | \$                               | 1,148  | \$                               | -      | \$                           | -      |
| 413320                                | Maint. Service Contracts       | \$                           | 1,400  | \$                           | 1,400  | \$                               | 1,400  | \$                               | 1,400  | \$                           | 1,400  |
| 415230                                | Telecommunications             | \$                           | 8,500  | \$                           | 8,500  | \$                               | 8,500  | \$                               | 8,500  | \$                           | 8,500  |
| 415410                                | Leases And Rentals-Equipment   | \$                           | 2,400  | \$                           | 2,400  | \$                               | 2,400  | \$                               | 2,400  | \$                           | 2,400  |
| 415535                                | Conference & Education Expense | \$                           | 2,000  | \$                           | 2,000  | \$                               | 2,000  | \$                               | 1,500  | \$                           | 1,500  |
| 415801                                | Miscellaneous                  | \$                           | -      | \$                           | -      | \$                               | -      | \$                               | -      | \$                           | -      |
| 415815                                | Dues & Assoc Memberships       | \$                           | 380    | \$                           | 380    | \$                               | 380    | \$                               | 380    | \$                           | 380    |
| 416001                                | Office Supplies                | \$                           | 389    | \$                           | 389    | \$                               | 750    | \$                               | 750    | \$                           | 750    |
| 416012                                | Books and Subscriptions        | \$                           | 450    | \$                           | 450    | \$                               | 450    | \$                               | 450    | \$                           | 450    |
| 418202                                | Furniture & Equipment          | \$                           | -      | \$                           | -      | \$                               | -      | \$                               | -      | \$                           | -      |
| TOTAL                                 |                                | \$                           | 15,519 | \$                           | 15,519 | \$                               | 32,028 | \$                               | 15,380 | \$                           | 15,380 |

**WASHINGTON COUNTY, VIRGINIA**  
**ADOPTED OPERATING BUDGET-EXPENDITURE**  
**FISCAL YEAR 2025-2026**

Adopted on June 10, 2025

|                                                  |                                | <b>ADOPTED<br/>BUDGET<br/>FY/2025</b> | <b>AMENDED<br/>BUDGET<br/>FY/2025</b> | <b>DEPARTMENT<br/>REQUEST<br/>FY/2026</b> | <b>CO ADMIN<br/>RECOMMEND<br/>FY/2026</b> | <b>ADOPTED<br/>BUDGET<br/>FY/2026</b> |
|--------------------------------------------------|--------------------------------|---------------------------------------|---------------------------------------|-------------------------------------------|-------------------------------------------|---------------------------------------|
| <b>021610-Jd &amp; R Court-Court Services Un</b> |                                |                                       |                                       |                                           |                                           |                                       |
| 413120                                           | Professional Services          | \$ 450                                | \$ 450                                | \$ 450                                    | \$ 450                                    | \$ 450                                |
| 413320                                           | Maint. Service Contracts       | \$ -                                  | \$ -                                  | \$ -                                      | \$ -                                      | \$ -                                  |
| 415230                                           | Telecommunications             | \$ 5,400                              | \$ 5,400                              | \$ 5,400                                  | \$ 5,400                                  | \$ 5,400                              |
| 415535                                           | Conference & Education Expense | \$ 550                                | \$ 550                                | \$ 550                                    | \$ 550                                    | \$ 550                                |
| 415801                                           | Miscellaneous                  | \$ -                                  | \$ -                                  | \$ -                                      | \$ -                                      | \$ -                                  |
| 415815                                           | Dues & Assoc Memberships       | \$ 100                                | \$ 100                                | \$ 100                                    | \$ 100                                    | \$ 100                                |
| 416001                                           | Office Supplies                | \$ -                                  | \$ -                                  | \$ -                                      | \$ -                                      | \$ -                                  |
| 416012                                           | Books and Subscriptions        | \$ -                                  | \$ -                                  | \$ -                                      | \$ -                                      | \$ -                                  |
| 418202                                           | Furniture & Equipment          | \$ 600                                | \$ 600                                | \$ 600                                    | \$ 600                                    | \$ 600                                |
|                                                  | <b>TOTAL</b>                   | <b>\$ 7,100</b>                       | <b>\$ 7,100</b>                       | <b>\$ 7,100</b>                           | <b>\$ 7,100</b>                           | <b>\$ 7,100</b>                       |
| <b>021700-Clerk of Circuit Court</b>             |                                |                                       |                                       |                                           |                                           |                                       |
| 411100                                           | Compensation-Regular           | \$ 641,009                            | \$ 641,009                            | \$ 664,110                                | \$ 664,110                                | \$ 712,382                            |
| 411200                                           | Compensation-Overtime          | \$ -                                  | \$ -                                  | \$ -                                      | \$ -                                      | \$ -                                  |
| 411300                                           | Compensation-Part-time         | \$ 22,092                             | \$ 22,092                             | \$ 22,092                                 | \$ 22,092                                 | \$ 22,092                             |
| 412100                                           | FICA/MEDICARE TAX              | \$ 50,727                             | \$ 50,727                             | \$ 52,494                                 | \$ 52,494                                 | \$ 56,187                             |
| 412210                                           | Virginia Retirement System     | \$ 88,780                             | \$ 88,780                             | \$ 101,808                                | \$ 101,808                                | \$ 109,208                            |
| 412300                                           | Hospital/Medical Plans         | \$ 95,000                             | \$ 95,000                             | \$ 95,000                                 | \$ 107,000                                | \$ 107,000                            |
| 412400                                           | Group Life Ins.                | \$ 8,590                              | \$ 8,590                              | \$ 7,836                                  | \$ 7,836                                  | \$ 8,406                              |
| 412700                                           | Workman's Compensation         | \$ 1,136                              | \$ 1,136                              | \$ 1,136                                  | \$ 1,136                                  | \$ 1,136                              |
| 413120                                           | Professional Services          | \$ 4,000                              | \$ 4,000                              | \$ 4,000                                  | \$ 4,000                                  | \$ 4,000                              |
| 413170                                           | Purchased Services             | \$ -                                  | \$ -                                  | \$ -                                      | \$ -                                      | \$ -                                  |
| 413230                                           | Jury/Witness Fees              | \$ 15,890                             | \$ 15,890                             | \$ 15,890                                 | \$ 15,890                                 | \$ 15,890                             |
| 413320                                           | Maint. Service Contracts       | \$ -                                  | \$ -                                  | \$ -                                      | \$ -                                      | \$ -                                  |
| 413500                                           | Printing & Binding             | \$ 7,500                              | \$ 7,500                              | \$ 7,500                                  | \$ 7,500                                  | \$ 7,500                              |
| 413600                                           | Advertising                    | \$ -                                  | \$ -                                  | \$ -                                      | \$ -                                      | \$ -                                  |
| 415210                                           | Postage                        | \$ 4,320                              | \$ 4,320                              | \$ 4,320                                  | \$ 4,320                                  | \$ 4,320                              |
| 415230                                           | Telecommunications             | \$ 4,000                              | \$ 4,000                              | \$ 4,000                                  | \$ 4,000                                  | \$ 4,000                              |
| 415306                                           | Security/Surety Bonds          | \$ 91                                 | \$ 91                                 | \$ 91                                     | \$ 91                                     | \$ 91                                 |
| 415410                                           | Leases And Rentals-Equipment   | \$ 10,000                             | \$ 10,000                             | \$ 10,000                                 | \$ 7,000                                  | \$ 7,000                              |
| 415535                                           | Conference & Education Expense | \$ 950                                | \$ 1,650                              | \$ 950                                    | \$ 950                                    | \$ 950                                |
| 415801                                           | Miscellaneous                  | \$ -                                  | \$ -                                  | \$ -                                      | \$ -                                      | \$ -                                  |
| 415815                                           | Dues & Assoc Memberships       | \$ 665                                | \$ 1,125                              | \$ 1,125                                  | \$ 625                                    | \$ 625                                |
| 415842                                           | Library of Virginia Grants     | \$ -                                  | \$ -                                  | \$ -                                      | \$ -                                      | \$ -                                  |
| 415892                                           | Fines/Fees Collection Prog     | \$ -                                  | \$ 79,890                             | \$ -                                      | \$ -                                      | \$ -                                  |
| 416001                                           | Office Supplies                | \$ 6,000                              | \$ 6,000                              | \$ 6,000                                  | \$ 6,000                                  | \$ 6,000                              |
| 416021                                           | Paper Stock & Forms            | \$ 5,500                              | \$ 5,500                              | \$ 5,500                                  | \$ 3,500                                  | \$ 3,500                              |
| 418202                                           | Furniture & Equipment          | \$ -                                  | \$ -                                  | \$ -                                      | \$ -                                      | \$ -                                  |
| 418207                                           | Info Tech Equipment            | \$ 22,403                             | \$ 72,339                             | \$ 72,339                                 | \$ 25,000                                 | \$ 25,000                             |
| 418218                                           | Equipment-Other                | \$ -                                  | \$ -                                  | \$ -                                      | \$ -                                      | \$ -                                  |
|                                                  | <b>TOTAL</b>                   | <b>\$ 988,653</b>                     | <b>\$ 1,119,639</b>                   | <b>\$ 1,076,191</b>                       | <b>\$ 1,035,352</b>                       | <b>\$ 1,095,287</b>                   |

**WASHINGTON COUNTY, VIRGINIA  
ADOPTED OPERATING BUDGET-EXPENDITURE  
FISCAL YEAR 2025-2026**

**Adopted on June 10, 2025**

|                                               |                                | <b>ADOPTED<br/>BUDGET<br/>FY/2025</b> | <b>AMENDED<br/>BUDGET<br/>FY/2025</b> | <b>DEPARTMENT<br/>REQUEST<br/>FY/2026</b> | <b>CO ADMIN<br/>RECOMMEND<br/>FY/2026</b> | <b>ADOPTED<br/>BUDGET<br/>FY/2026</b> |
|-----------------------------------------------|--------------------------------|---------------------------------------|---------------------------------------|-------------------------------------------|-------------------------------------------|---------------------------------------|
| <b>021910-Victim &amp; Witness Assistance</b> |                                |                                       |                                       |                                           |                                           |                                       |
| 411100                                        | Compensation-Regular           | \$ 63,860                             | \$ 63,860                             | \$ 65,776                                 | \$ 65,776                                 | \$ 68,276                             |
| 411700                                        | Compensation-Bonus             | \$ -                                  | \$ -                                  | \$ -                                      | \$ -                                      | \$ 958                                |
| 411300                                        | Compensation-Part-time         | \$ 32,000                             | \$ 38,870                             | \$ 38,870                                 | \$ 38,870                                 | \$ 38,870                             |
| 412100                                        | FICA/MEDICARE TAX              | \$ 7,333                              | \$ 7,860                              | \$ 8,005                                  | \$ 8,005                                  | \$ 8,269                              |
| 412210                                        | Virginia Retirement System     | \$ 10,320                             | \$ 10,320                             | \$ 10,083                                 | \$ 10,083                                 | \$ 10,466                             |
| 412300                                        | Hospital/Medical Plans         | \$ 20,000                             | \$ 20,000                             | \$ 20,000                                 | \$ 20,000                                 | \$ 20,000                             |
| 412400                                        | Group Life Ins.                | \$ 856                                | \$ 856                                | \$ 776                                    | \$ 776                                    | \$ 806                                |
| 412700                                        | Workman's Compensation         | \$ 240                                | \$ 240                                | \$ 240                                    | \$ 240                                    | \$ 240                                |
| 413170                                        | Purchased Services             | \$ -                                  | \$ -                                  | \$ -                                      | \$ -                                      | \$ -                                  |
| 413320                                        | Maint. Service Contracts       | \$ -                                  | \$ -                                  | \$ -                                      | \$ -                                      | \$ -                                  |
| 413600                                        | Advertising                    | \$ -                                  | \$ -                                  | \$ -                                      | \$ -                                      | \$ -                                  |
| 415210                                        | Postage                        | \$ 450                                | \$ 450                                | \$ 450                                    | \$ 450                                    | \$ 450                                |
| 415230                                        | Telecommunication              | \$ 660                                | \$ 660                                | \$ 660                                    | \$ 660                                    | \$ 660                                |
| 415535                                        | Conference & Education Expense | \$ 1,953                              | \$ 1,953                              | \$ 1,953                                  | \$ 1,453                                  | \$ 5,497                              |
| 415801                                        | Miscellaneous                  | \$ -                                  | \$ -                                  | \$ -                                      | \$ -                                      | \$ -                                  |
| 415815                                        | Dues & Assoc Membership        | \$ -                                  | \$ -                                  | \$ -                                      | \$ -                                      | \$ -                                  |
| 416001                                        | Office Supplies                | \$ 750                                | \$ 750                                | \$ 750                                    | \$ 750                                    | \$ 3,949                              |
| 416012                                        | Books and Subscriptions        | \$ 208                                | \$ 208                                | \$ 208                                    | \$ 208                                    | \$ 208                                |
| 416018                                        | Program Supplies               | \$ 200                                | \$ 200                                | \$ 200                                    | \$ 200                                    | \$ 200                                |
| 418208                                        | Furniture & Equipment          | \$ -                                  | \$ -                                  | \$ -                                      | \$ -                                      | \$ -                                  |
| 418207                                        | Info Tech Equipment            | \$ -                                  | \$ -                                  | \$ -                                      | \$ -                                      | \$ -                                  |
|                                               | <b>TOTAL</b>                   | <b>\$ 138,830</b>                     | <b>\$ 146,227</b>                     | <b>\$ 147,971</b>                         | <b>\$ 147,471</b>                         | <b>\$ 158,849</b>                     |
| <b>022100-Commonwealth's Attorney</b>         |                                |                                       |                                       |                                           |                                           |                                       |
| 411100                                        | Compensation-Regular           | \$ 1,050,614                          | \$ 1,093,275                          | \$ 1,106,362                              | \$ 1,106,362                              | \$ 1,106,362                          |
| 411300                                        | Compensation-Part-time         | \$ 30,160                             | \$ 30,160                             | \$ 30,160                                 | \$ 30,160                                 | \$ 30,160                             |
| 412100                                        | FICA/MEDICARE TAX              | \$ 82,679                             | \$ 85,943                             | \$ 86,944                                 | \$ 86,944                                 | \$ 86,944                             |
| 412210                                        | Virginia Retirement System     | \$ 145,510                            | \$ 151,419                            | \$ 169,605                                | \$ 169,605                                | \$ 169,605                            |
| 412300                                        | Hospital/Medical Plans         | \$ 113,000                            | \$ 123,000                            | \$ 123,000                                | \$ 133,000                                | \$ 133,000                            |
| 412400                                        | Group Life Ins.                | \$ 14,078                             | \$ 14,650                             | \$ 13,055                                 | \$ 13,055                                 | \$ 13,055                             |
| 412700                                        | Workman's Compensation         | \$ 1,527                              | \$ 1,527                              | \$ 1,527                                  | \$ 1,527                                  | \$ 1,527                              |
| 413320                                        | Maint. Service Contracts       | \$ 12,100                             | \$ 12,100                             | \$ 12,100                                 | \$ 12,100                                 | \$ 12,100                             |
| 413600                                        | Advertising                    | \$ -                                  | \$ -                                  | \$ -                                      | \$ -                                      | \$ -                                  |
| 415210                                        | Postage                        | \$ 1,365                              | \$ 1,365                              | \$ 1,365                                  | \$ 1,365                                  | \$ 1,365                              |
| 415230                                        | Telecommunications             | \$ 9,000                              | \$ 9,000                              | \$ 9,000                                  | \$ 9,000                                  | \$ 9,000                              |
| 415410                                        | Leases and Rentals-Equipment   | \$ -                                  | \$ -                                  | \$ -                                      | \$ -                                      | \$ -                                  |
| 415535                                        | Conference & Education Expense | \$ 4,000                              | \$ 4,765                              | \$ 4,000                                  | \$ 4,000                                  | \$ 4,000                              |
| 415801                                        | Miscellaneous                  | \$ -                                  | \$ -                                  | \$ -                                      | \$ -                                      | \$ -                                  |
| 415815                                        | Dues & Assoc Memberships       | \$ 5,700                              | \$ 5,700                              | \$ 5,700                                  | \$ 5,700                                  | \$ 5,700                              |
| 415892                                        | Fines Collection Prg Funds     | \$ -                                  | \$ 154,656                            | \$ -                                      | \$ -                                      | \$ -                                  |
| 416001                                        | Office Supplies                | \$ 7,000                              | \$ 7,000                              | \$ 7,000                                  | \$ 6,000                                  | \$ 6,000                              |
| 416007                                        | Repair & Maintenance Supp      | \$ -                                  | \$ -                                  | \$ -                                      | \$ -                                      | \$ -                                  |
| 416012                                        | Books and Subscriptions        | \$ 8,000                              | \$ 8,000                              | \$ 8,000                                  | \$ 8,000                                  | \$ 8,000                              |
| 418202                                        | Furniture & Equipment          | \$ 1,000                              | \$ 1,000                              | \$ 1,000                                  | \$ 500                                    | \$ 500                                |
| 418207                                        | Info Tech Equipment            | \$ 3,787                              | \$ 3,787                              | \$ 6,000                                  | \$ 6,000                                  | \$ 6,000                              |
| 418218                                        | Equipment-Other                | \$ -                                  | \$ -                                  | \$ -                                      | \$ -                                      | \$ -                                  |
|                                               | <b>TOTAL</b>                   | <b>\$ 1,489,520</b>                   | <b>\$ 1,707,347</b>                   | <b>\$ 1,584,818</b>                       | <b>\$ 1,593,318</b>                       | <b>\$ 1,593,318</b>                   |

WASHINGTON COUNTY, VIRGINIA  
ADOPTED OPERATING BUDGET-EXPENDITURE  
FISCAL YEAR 2025-2026

Adopted on June 10, 2025

|                                                 |                            | ADOPTED<br>BUDGET<br>FY/2025 | AMENDED<br>BUDGET<br>FY/2025 | DEPARTMENT<br>REQUEST<br>FY/2026 | CO ADMIN<br>RECOMMEND<br>FY/2026 | ADOPTED<br>BUDGET<br>FY/2026 |
|-------------------------------------------------|----------------------------|------------------------------|------------------------------|----------------------------------|----------------------------------|------------------------------|
| <b>022200-Comm Atty Collection Expense Acct</b> |                            |                              |                              |                                  |                                  |                              |
| 411100                                          | Compensation-Regular       | \$ 44,362                    | \$ 44,362                    | \$ 45,693                        | \$ 45,693                        | \$ 45,693                    |
| 411300                                          | Compensation-Part-time     | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 412100                                          | FICA/MEDICARE TAX          | \$ 3,394                     | \$ 3,394                     | \$ 3,496                         | \$ 3,496                         | \$ 3,496                     |
| 412210                                          | Virginia Retirement System | \$ 6,144                     | \$ 6,144                     | \$ 7,005                         | \$ 7,005                         | \$ 7,005                     |
| 412300                                          | Hospital/Medical Plans     | \$ 9,500                     | \$ 9,500                     | \$ 9,500                         | \$ 9,500                         | \$ 9,500                     |
| 412400                                          | Group Life Ins.            | \$ 594                       | \$ 594                       | \$ 539                           | \$ 539                           | \$ 539                       |
| 412700                                          | Workman's Compensation     | \$ 284                       | \$ 284                       | \$ 284                           | \$ 284                           | \$ 284                       |
| 413600                                          | Advertising                | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 415210                                          | Postage                    | \$ 3,000                     | \$ 3,000                     | \$ 3,000                         | \$ 3,000                         | \$ 3,000                     |
| 416001                                          | Office Supplies            | \$ 1,100                     | \$ 1,100                     | \$ 1,100                         | \$ 1,100                         | \$ 1,100                     |
| 416012                                          | Books & Subscriptions      | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 418218                                          | Equipment-Other            | \$ 2,500                     | \$ 2,500                     | \$ 2,500                         | \$ 2,500                         | \$ 2,500                     |
|                                                 | <b>TOTAL</b>               | <b>\$ 70,878</b>             | <b>\$ 70,878</b>             | <b>\$ 73,117</b>                 | <b>\$ 73,117</b>                 | <b>\$ 73,117</b>             |
|                                                 |                            |                              |                              |                                  |                                  |                              |
|                                                 | <b>TOTAL JUDICIAL</b>      | <b>\$ 2,943,145</b>          | <b>\$ 3,299,355</b>          | <b>\$ 3,160,113</b>              | <b>\$ 3,106,626</b>              | <b>\$ 3,177,939</b>          |

WASHINGTON COUNTY, VIRGINIA  
ADOPTED OPERATING BUDGET-EXPENDITURE  
FISCAL YEAR 2025-2026

Adopted on June 10, 2025

|                                |                                | ADOPTED<br>BUDGET<br>FY/2025 |           | AMENDED<br>BUDGET<br>FY/2025 |           | DEPARTMENT<br>REQUEST<br>FY/2026 |           | CO ADMIN<br>RECOMMEND<br>FY/2026 |           | ADOPTED<br>BUDGET<br>FY/2026 |           |
|--------------------------------|--------------------------------|------------------------------|-----------|------------------------------|-----------|----------------------------------|-----------|----------------------------------|-----------|------------------------------|-----------|
| 031200-Sheriff-Administration  |                                |                              |           |                              |           |                                  |           |                                  |           |                              |           |
| 411100                         | Compensation-Regular           | \$                           | 4,766,635 | \$                           | 4,775,635 | \$                               | 5,558,734 | \$                               | 4,918,894 | \$                           | 4,918,894 |
| 411200                         | Compensation-Overtime          | \$                           | 95,000    | \$                           | 95,000    | \$                               | 150,000   | \$                               | 140,000   | \$                           | 140,000   |
| 411300                         | Compensation-Part-time         | \$                           | -         | \$                           | -         | \$                               | 70,000    | \$                               | -         | \$                           | -         |
| 412100                         | FICA/MEDICARE TAX              | \$                           | 369,520   | \$                           | 370,208   | \$                               | 442,073   | \$                               | 387,005   | \$                           | 387,005   |
| 412210                         | Virginia Retirement System     | \$                           | 605,733   | \$                           | 606,979   | \$                               | 697,621   | \$                               | 617,321   | \$                           | 617,321   |
| 412300                         | Hospital/Medical Plans         | \$                           | 934,000   | \$                           | 934,000   | \$                               | 1,078,000 | \$                               | 1,010,000 | \$                           | 1,010,000 |
| 412400                         | Group Life Ins.                | \$                           | 63,873    | \$                           | 63,994    | \$                               | 65,593    | \$                               | 58,043    | \$                           | 58,043    |
| 412700                         | Workman's Compensation         | \$                           | 132,493   | \$                           | 132,493   | \$                               | 150,493   | \$                               | 132,493   | \$                           | 132,493   |
| 413120                         | Professional Services          | \$                           | 3,000     | \$                           | 3,000     | \$                               | 3,200     | \$                               | 3,000     | \$                           | 3,000     |
| 413170                         | Purchased Services             | \$                           | 23,000    | \$                           | 23,000    | \$                               | 23,000    | \$                               | 18,000    | \$                           | 18,000    |
| 413320                         | Maint. Service Contracts       | \$                           | 82,000    | \$                           | 82,000    | \$                               | 86,000    | \$                               | 79,000    | \$                           | 79,000    |
| 415110                         | Electricity                    | \$                           | 250       | \$                           | 250       | \$                               | 250       | \$                               | 250       | \$                           | 250       |
| 415210                         | Postage                        | \$                           | 3,500     | \$                           | 3,500     | \$                               | 3,500     | \$                               | 3,000     | \$                           | 3,000     |
| 415230                         | Telecommunications             | \$                           | 85,000    | \$                           | 85,000    | \$                               | 95,000    | \$                               | 85,000    | \$                           | 85,000    |
| 415305                         | Fleet Insurance                | \$                           | 62,000    | \$                           | 62,000    | \$                               | 70,000    | \$                               | 69,000    | \$                           | 69,000    |
| 415410                         | Leases And Rentals-Equipment   | \$                           | 9,000     | \$                           | 9,000     | \$                               | 9,000     | \$                               | 9,000     | \$                           | 9,000     |
| 415535                         | Conference & Education Expense | \$                           | 8,000     | \$                           | 8,000     | \$                               | 12,000    | \$                               | 9,000     | \$                           | 9,000     |
| 415805                         | Sheriff's Special Donations    | \$                           | -         | \$                           | 23,350    | \$                               | -         | \$                               | -         | \$                           | -         |
| 415815                         | Dues & Assoc Memberships       | \$                           | 55,000    | \$                           | 55,000    | \$                               | 60,000    | \$                               | 55,000    | \$                           | 55,000    |
| 415832                         | Drug Enforcement Costs         | \$                           | -         | \$                           | -         | \$                               | -         | \$                               | -         | \$                           | -         |
| 416001                         | Office Supplies                | \$                           | 20,000    | \$                           | 20,000    | \$                               | 20,000    | \$                               | 18,000    | \$                           | 18,000    |
| 416007                         | Repair & Maintenance Supplies  | \$                           | 2,000     | \$                           | 2,000     | \$                               | 6,000     | \$                               | 6,000     | \$                           | 6,000     |
| 416008                         | Vehicle Fuels                  | \$                           | 290,000   | \$                           | 290,000   | \$                               | 300,000   | \$                               | 260,000   | \$                           | 260,000   |
| 416009                         | Vehicle Supplies               | \$                           | 75,000    | \$                           | 75,325    | \$                               | 75,000    | \$                               | 70,000    | \$                           | 70,000    |
| 416010                         | Police Supplies                | \$                           | 5,000     | \$                           | 35,000    | \$                               | 5,000     | \$                               | 5,000     | \$                           | 5,000     |
| 416011                         | Uniform and Clothing           | \$                           | 4,000     | \$                           | 4,000     | \$                               | 204,000   | \$                               | 4,000     | \$                           | 4,000     |
| 416018                         | FOIA Expensese                 | \$                           | 500       | \$                           | 500       | \$                               | -         | \$                               | -         | \$                           | -         |
| 418207                         | Info Tech Equipment            | \$                           | 75,000    | \$                           | 75,000    | \$                               | 80,000    | \$                               | 80,000    | \$                           | 80,000    |
| 418218                         | Equipment-Other                | \$                           | 10,000    | \$                           | 88,247    | \$                               | 200,000   | \$                               | 10,000    | \$                           | 10,000    |
| TOTAL                          |                                | \$                           | 7,779,504 | \$                           | 7,922,481 | \$                               | 9,464,464 | \$                               | 8,047,006 | \$                           | 8,047,006 |
| 031300-Sheriff-Patrol Division |                                |                              |           |                              |           |                                  |           |                                  |           |                              |           |
| 415110                         | Electricity                    | \$                           | 400       | \$                           | 400       | \$                               | 400       | \$                               | 400       | \$                           | 400       |
| 415130                         | Water/Sewer                    | \$                           | 700       | \$                           | 700       | \$                               | 600       | \$                               | 600       | \$                           | 600       |
| 415535                         | Conference & Education Expense | \$                           | 10,000    | \$                           | 14,632    | \$                               | 15,000    | \$                               | 15,000    | \$                           | 15,000    |
| 415815                         | Dues & Assoc Memberships       | \$                           | 475       | \$                           | 475       | \$                               | -         | \$                               | -         | \$                           | -         |
| 416007                         | Repair & Maintenance Supplies  | \$                           | 2,500     | \$                           | 2,500     | \$                               | 3,000     | \$                               | 3,000     | \$                           | 3,000     |
| 416010                         | Police Supplies                | \$                           | 36,000    | \$                           | 36,000    | \$                               | 40,000    | \$                               | 35,000    | \$                           | 35,000    |
| 416011                         | Uniform and Clothing           | \$                           | 20,000    | \$                           | 20,000    | \$                               | 25,000    | \$                               | 20,000    | \$                           | 20,000    |
| 418218                         | Equipment-Other                | \$                           | 7,000     | \$                           | 7,000     | \$                               | 8,000     | \$                               | 8,000     | \$                           | 8,000     |
| TOTAL                          |                                | \$                           | 77,075    | \$                           | 81,707    | \$                               | 92,000    | \$                               | 82,000    | \$                           | 82,000    |

**WASHINGTON COUNTY, VIRGINIA  
ADOPTED OPERATING BUDGET-EXPENDITURE  
FISCAL YEAR 2025-2026**

**Adopted on June 10, 2025**

|                                              |                                | <b>ADOPTED<br/>BUDGET<br/>FY/2025</b> | <b>AMENDED<br/>BUDGET<br/>FY/2025</b> | <b>DEPARTMENT<br/>REQUEST<br/>FY/2026</b> | <b>CO ADMIN<br/>RECOMMEND<br/>FY/2026</b> | <b>ADOPTED<br/>BUDGET<br/>FY/2026</b> |
|----------------------------------------------|--------------------------------|---------------------------------------|---------------------------------------|-------------------------------------------|-------------------------------------------|---------------------------------------|
| <b>031400-Sheriff-Dispatch</b>               |                                |                                       |                                       |                                           |                                           |                                       |
| 411100                                       | Compensation-Regular           | \$ 624,034                            | \$ 624,034                            | \$ 814,466                                | \$ 683,956                                | \$ 683,956                            |
| 411200                                       | Compensation-Overtime          | \$ 50,000                             | \$ 125,000                            | \$ 125,000                                | \$ 115,000                                | \$ 115,000                            |
| 411300                                       | Compensation-Part-time         | \$ 50,000                             | \$ 50,000                             | \$ 50,000                                 | \$ 50,000                                 | \$ 50,000                             |
| 412100                                       | FICA/MEDICARE TAX              | \$ 55,388                             | \$ 55,388                             | \$ 75,694                                 | \$ 64,945                                 | \$ 64,945                             |
| 412210                                       | Virginia Retirement System     | \$ 95,333                             | \$ 95,333                             | \$ 124,858                                | \$ 104,851                                | \$ 104,851                            |
| 412300                                       | Hospital/Medical Plans         | \$ 130,500                            | \$ 130,500                            | \$ 178,500                                | \$ 150,500                                | \$ 150,500                            |
| 412400                                       | Group Life Ins.                | \$ 8,362                              | \$ 8,362                              | \$ 9,611                                  | \$ 8,071                                  | \$ 8,071                              |
| 412700                                       | Workman's Compensation         | \$ 657                                | \$ 657                                | \$ 800                                    | \$ 800                                    | \$ 800                                |
| 415535                                       | Conference & Education Expense | \$ 2,000                              | \$ 2,000                              | \$ 5,000                                  | \$ 4,000                                  | \$ 4,000                              |
| 415815                                       | Dues & Assoc Memberships       | \$ 285                                | \$ 285                                | \$ -                                      | \$ -                                      | \$ -                                  |
| 416001                                       | Office Supplies                | \$ 3,500                              | \$ 3,500                              | \$ 3,500                                  | \$ 3,000                                  | \$ 3,000                              |
| 416007                                       | Repair & Maintenance Supplies  | \$ 1,000                              | \$ 1,000                              | \$ 1,000                                  | \$ 1,000                                  | \$ 1,000                              |
| 416011                                       | Uniform and Clothing           | \$ 1,000                              | \$ 1,000                              | \$ 2,000                                  | \$ 2,000                                  | \$ 2,000                              |
|                                              | <b>TOTAL</b>                   | <b>\$ 1,022,059</b>                   | <b>\$ 1,097,059</b>                   | <b>\$ 1,390,429</b>                       | <b>\$ 1,188,123</b>                       | <b>\$ 1,188,123</b>                   |
| <b>031500-Sheriff-Criminal Investigative</b> |                                |                                       |                                       |                                           |                                           |                                       |
| 411200                                       | Compensation-Overtime          | \$ 35,000                             | \$ 35,000                             | \$ 35,000                                 | \$ 35,000                                 | \$ 35,000                             |
| 411300                                       | Compensation-Part-time         | \$ 1,000                              | \$ 1,000                              | \$ 1,000                                  | \$ 1,000                                  | \$ 1,000                              |
| 412100                                       | FICA/MEDICARE TAX              | \$ 2,754                              | \$ 2,754                              | \$ 2,754                                  | \$ 2,754                                  | \$ 2,754                              |
| 415535                                       | Conference & Education Expense | \$ 6,000                              | \$ 8,121                              | \$ 20,000                                 | \$ 20,000                                 | \$ 20,000                             |
| 415815                                       | Dues & Assoc Memberships       | \$ 190                                | \$ 190                                | \$ 250                                    | \$ 250                                    | \$ 250                                |
| 415832                                       | Drug Enforcement Costs         | \$ 16,725                             | \$ 17,775                             | \$ 16,725                                 | \$ 10,000                                 | \$ 10,000                             |
| 415833                                       | Investigative Activities       | \$ 105                                | \$ 105                                | \$ 105                                    | \$ 105                                    | \$ 105                                |
| 416010                                       | Police Supplies                | \$ 6,000                              | \$ 25,600                             | \$ 7,000                                  | \$ 7,000                                  | \$ 7,000                              |
| 416011                                       | Uniform and Clothing           | \$ 10,000                             | \$ 10,000                             | \$ 13,000                                 | \$ 13,000                                 | \$ 13,000                             |
| 416012                                       | Books and Subscriptions        | \$ 100                                | \$ 100                                | \$ 28,100                                 | \$ 2,000                                  | \$ 2,000                              |
| 418218                                       | Equipment-Other                | \$ 6,000                              | \$ 6,000                              | \$ 61,000                                 | \$ 10,000                                 | \$ 10,000                             |
|                                              | <b>TOTAL</b>                   | <b>\$ 83,874</b>                      | <b>\$ 106,645</b>                     | <b>\$ 184,934</b>                         | <b>\$ 101,109</b>                         | <b>\$ 101,109</b>                     |
| <b>031600-Sheriff-Com Services Division</b>  |                                |                                       |                                       |                                           |                                           |                                       |
| 411200                                       | Compensation-Overtime          | \$ 20,000                             | \$ 20,000                             | \$ 20,000                                 | \$ 20,000                                 | \$ 20,000                             |
| 412100                                       | FICA/MEDICARE TAX              | \$ 1,530                              | \$ 1,530                              | \$ 1,530                                  | \$ 1,530                                  | \$ 1,530                              |
| 415535                                       | Conference & Education Expense | \$ 2,500                              | \$ 2,500                              | \$ 2,000                                  | \$ 1,750                                  | \$ 1,750                              |
| 415815                                       | Dues & Assoc Memberships       | \$ 143                                | \$ 143                                | \$ -                                      | \$ -                                      | \$ -                                  |
| 416010                                       | Police Supplies                | \$ 4,000                              | \$ 4,000                              | \$ 4,000                                  | \$ 4,000                                  | \$ 4,000                              |
| 416011                                       | Uniform and Clothing           | \$ 8,000                              | \$ 8,000                              | \$ 8,000                                  | \$ 7,000                                  | \$ 7,000                              |
| 416018                                       | Program Supplies (DARE)        | \$ 2,500                              | \$ 2,500                              | \$ 2,500                                  | \$ 2,500                                  | \$ 2,500                              |
|                                              | <b>TOTAL</b>                   | <b>\$ 38,673</b>                      | <b>\$ 38,673</b>                      | <b>\$ 38,030</b>                          | <b>\$ 36,780</b>                          | <b>\$ 36,780</b>                      |

WASHINGTON COUNTY, VIRGINIA  
ADOPTED OPERATING BUDGET-EXPENDITURE  
FISCAL YEAR 2025-2026

Adopted on June 10, 2025

|                                              |                                | ADOPTED<br>BUDGET<br>FY/2025 | AMENDED<br>BUDGET<br>FY/2025 | DEPARTMENT<br>REQUEST<br>FY/2026 | CO ADMIN<br>RECOMMEND<br>FY/2026 | ADOPTED<br>BUDGET<br>FY/2026 |
|----------------------------------------------|--------------------------------|------------------------------|------------------------------|----------------------------------|----------------------------------|------------------------------|
| <b>031650-Sheriff-Court Security Divisio</b> |                                |                              |                              |                                  |                                  |                              |
| 411200                                       | Compensation-Overtime          | \$ 3,000                     | \$ 3,000                     | \$ 3,000                         | \$ 3,000                         | \$ 3,000                     |
| 411300                                       | Compensation-Part-time         | \$ 75,000                    | \$ 75,000                    | \$ 85,000                        | \$ 80,000                        | \$ 80,000                    |
| 412100                                       | FICA/MEDICARE TAX              | \$ 5,967                     | \$ 5,967                     | \$ 6,732                         | \$ 6,350                         | \$ 6,350                     |
| 413320                                       | Maint. Service Contracts       | \$ 1,000                     | \$ 1,000                     | \$ 1,000                         | \$ 1,000                         | \$ 1,000                     |
| 415535                                       | Conference & Education Expense | \$ 1,000                     | \$ 1,000                     | \$ 2,000                         | \$ 2,000                         | \$ 2,000                     |
| 415560                                       | Extradition of Prisoners       | \$ 8,000                     | \$ 8,000                     | \$ 8,000                         | \$ 8,000                         | \$ 8,000                     |
| 416010                                       | Police Supplies                | \$ 10,000                    | \$ 10,000                    | \$ 10,000                        | \$ 8,000                         | \$ 8,000                     |
| 416011                                       | Uniform and Clothing           | \$ 7,000                     | \$ 7,234                     | \$ 7,000                         | \$ 6,000                         | \$ 6,000                     |
| 418218                                       | Equipment-Other                | \$ 35,000                    | \$ 35,000                    | \$ 57,000                        | \$ 10,000                        | \$ 10,000                    |
| TOTAL                                        |                                | \$ 145,967                   | \$ 146,201                   | \$ 179,732                       | \$ 124,350                       | \$ 124,350                   |
| <b>031700-Sheriff-Litter Control Divisio</b> |                                |                              |                              |                                  |                                  |                              |
| 411300                                       | Compensation-Part-time         | \$ 32,000                    | \$ 32,000                    | \$ 32,000                        | \$ 32,000                        | \$ 32,000                    |
| 412100                                       | FICA/MEDICARE TAX              | \$ 2,678                     | \$ 2,678                     | \$ 2,678                         | \$ 2,678                         | \$ 2,678                     |
| 415230                                       | Telecommunications             | \$ 2,000                     | \$ 2,000                     | \$ -                             | \$ -                             | \$ -                         |
| 415535                                       | Conference & Education Expense | \$ 808                       | \$ 808                       | \$ 800                           | \$ 800                           | \$ 800                       |
| 415815                                       | Dues & Assoc Memberships       | \$ 380                       | \$ 380                       | \$ 380                           | \$ 380                           | \$ 380                       |
| 416010                                       | Police Supplies                | \$ 1,000                     | \$ 1,000                     | \$ 1,000                         | \$ 1,000                         | \$ 1,000                     |
| 416011                                       | Uniform and Clothing           | \$ 1,000                     | \$ 1,000                     | \$ 1,000                         | \$ 1,000                         | \$ 1,000                     |
| 416014                                       | Other Operating Supplies       | \$ 500                       | \$ 500                       | \$ -                             | \$ -                             | \$ -                         |
| 416018                                       | Program Supplies               | \$ -                         | \$ 710                       | \$ 1,000                         | \$ 1,000                         | \$ 1,000                     |
| 418218                                       | Equipment-Other                | \$ 500                       | \$ 500                       | \$ 500                           | \$ 500                           | \$ 500                       |
| TOTAL                                        |                                | \$ 40,866                    | \$ 41,576                    | \$ 39,358                        | \$ 39,358                        | \$ 39,358                    |
| <b>031710-Sheriff-Animal Control Divisio</b> |                                |                              |                              |                                  |                                  |                              |
| 413120                                       | Professional Services          | \$ 5,000                     | \$ 5,000                     | \$ 7,000                         | \$ 7,000                         | \$ 7,000                     |
| 415230                                       | Telecommunications             | \$ 7,000                     | \$ 7,000                     | \$ 7,000                         | \$ 7,000                         | \$ 7,000                     |
| 415535                                       | Conference & Education Expense | \$ 808                       | \$ 808                       | \$ 800                           | \$ 800                           | \$ 800                       |
| 415620                                       | Animal Defense League          | \$ 3,645                     | \$ 3,645                     | \$ 10,000                        | \$ 3,645                         | \$ 3,645                     |
| 415802                                       | Animal Ctl Donation            | \$ -                         | \$ 4,734                     | \$ -                             | \$ -                             | \$ -                         |
| 415815                                       | Dues & Assoc Memberships       | \$ 143                       | \$ 143                       | \$ 150                           | \$ 150                           | \$ 150                       |
| 415837                                       | Livestock Claims               | \$ 1,000                     | \$ 1,000                     | \$ 1,000                         | \$ 1,000                         | \$ 1,000                     |
| 416001                                       | Office Supplies                | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 416003                                       | Animal Care Supplies           | \$ 4,500                     | \$ 4,720                     | \$ 5,000                         | \$ 5,000                         | \$ 5,000                     |
| 416005                                       | Custodian Supplies             | \$ 2,000                     | \$ 2,000                     | \$ 2,000                         | \$ 2,000                         | \$ 2,000                     |
| 416006                                       | Animal Euthansia Supplies      | \$ 500                       | \$ 500                       | \$ 1,000                         | \$ 1,000                         | \$ 1,000                     |
| 416007                                       | Repair & Maintenance Supplies  | \$ 1,000                     | \$ 1,000                     | \$ 500                           | \$ 500                           | \$ 500                       |
| 416010                                       | Police Supplies                | \$ 500                       | \$ 500                       | \$ 1,000                         | \$ 1,000                         | \$ 1,000                     |
| 416011                                       | Uniform and Clothing           | \$ 1,500                     | \$ 1,500                     | \$ 2,000                         | \$ 2,000                         | \$ 2,000                     |
| 416012                                       | Books & Subscriptions          | \$ -                         | \$ -                         | \$ 150                           | \$ 150                           | \$ 150                       |
| 416014                                       | Other Operating Supplies       | \$ 1,500                     | \$ 1,500                     | \$ 1,500                         | \$ 1,500                         | \$ 1,500                     |
| 418218                                       | Equipment-Other                | \$ 1,800                     | \$ 1,800                     | \$ 1,800                         | \$ 1,800                         | \$ 1,800                     |
| TOTAL                                        |                                | \$ 30,896                    | \$ 35,850                    | \$ 40,900                        | \$ 34,545                        | \$ 34,545                    |

WASHINGTON COUNTY, VIRGINIA  
ADOPTED OPERATING BUDGET-EXPENDITURE  
FISCAL YEAR 2025-2026

Adopted on June 10, 2025

|                                              |                                | ADOPTED<br>BUDGET<br>FY/2025 | AMENDED<br>BUDGET<br>FY/2025 | DEPARTMENT<br>REQUEST<br>FY/2026 | CO ADMIN<br>RECOMMEND<br>FY/2026 | ADOPTED<br>BUDGET<br>FY/2026 |
|----------------------------------------------|--------------------------------|------------------------------|------------------------------|----------------------------------|----------------------------------|------------------------------|
| <b>031720-Sheriff-Community Work Program</b> |                                |                              |                              |                                  |                                  |                              |
| 411100                                       | Compensation-Regular           | \$ 79,054                    | \$ 79,054                    | \$ 81,426                        | \$ 81,426                        | \$ 81,426                    |
| 412100                                       | FICA/MEDICARE TAX              | \$ 6,048                     | \$ 6,048                     | \$ 6,229                         | \$ 6,229                         | \$ 6,229                     |
| 412210                                       | Virginia Retirement System     | \$ 10,949                    | \$ 10,949                    | \$ 12,483                        | \$ 12,483                        | \$ 12,483                    |
| 412300                                       | Hospital/Medical Plans         | \$ 12,000                    | \$ 12,000                    | \$ 12,000                        | \$ 17,000                        | \$ 17,000                    |
| 412400                                       | Group Life Ins.                | \$ 1,059                     | \$ 1,059                     | \$ 961                           | \$ 961                           | \$ 961                       |
| 412700                                       | Workman's Compensation         | \$ 1,775                     | \$ 1,775                     | \$ 1,775                         | \$ 1,775                         | \$ 1,775                     |
| 413170                                       | Purchased Services             | \$ 600                       | \$ 600                       | \$ 500                           | \$ 500                           | \$ 500                       |
| 415230                                       | Telecommunication              | \$ 480                       | \$ 480                       | \$ -                             | \$ -                             | \$ -                         |
| 415311                                       | Accident & Sickness Insurance  | \$ 3,700                     | \$ 3,700                     | \$ 3,700                         | \$ 3,700                         | \$ 3,700                     |
| 415535                                       | Conference & Education         | \$ 500                       | \$ 500                       | \$ 500                           | \$ 500                           | \$ 500                       |
| 415801                                       | Miscellaneous                  | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 416001                                       | Office Supplies                | \$ 100                       | \$ 100                       | \$ -                             | \$ -                             | \$ -                         |
| 416010                                       | Police Supplies                | \$ 6,073                     | \$ 6,073                     | \$ 6,000                         | \$ 5,000                         | \$ 5,000                     |
| 416011                                       | Uniform & Clothing             | \$ 500                       | \$ 711                       | \$ 500                           | \$ 500                           | \$ 500                       |
| 418205                                       | Motor Vehicles/Equipment       | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 418218                                       | Equipment-Other                | \$ 9,000                     | \$ 9,000                     | \$ 9,000                         | \$ 9,000                         | \$ 9,000                     |
| TOTAL                                        |                                | \$ 131,838                   | \$ 132,049                   | \$ 135,074                       | \$ 139,074                       | \$ 139,074                   |
| <b>031800-Sheriff-VSTOP Grant</b>            |                                |                              |                              |                                  |                                  |                              |
| 411300                                       | Compensation-Part-time         | \$ 67,500                    | \$ 67,500                    | \$ 67,500                        | \$ 67,500                        | \$ 67,500                    |
| 412100                                       | FICA/MEDICARE TAX              | \$ 5,164                     | \$ 5,164                     | \$ 5,164                         | \$ 5,164                         | \$ 5,164                     |
| 412700                                       | Workman's Compensation         | \$ 1,571                     | \$ 1,571                     | \$ 1,571                         | \$ 1,571                         | \$ 1,571                     |
| TOTAL                                        |                                | \$ 74,235                    | \$ 74,235                    | \$ 74,235                        | \$ 74,235                        | \$ 74,235                    |
| <b>031810-Sheriff-DMV Grants</b>             |                                |                              |                              |                                  |                                  |                              |
| 411200                                       | Compensation-Overtime          | \$ -                         | \$ 177,476                   | \$ -                             | \$ -                             | \$ -                         |
| 412100                                       | FICA/MEDICARE TAX              | \$ -                         | \$ 12,991                    | \$ -                             | \$ -                             | \$ -                         |
| 415535                                       | Conference & Education Expense | \$ -                         | \$ 2,950                     | \$ -                             | \$ -                             | \$ -                         |
| 418218                                       | Equipment-Other                | \$ -                         | \$ 7,474                     | \$ -                             | \$ -                             | \$ -                         |
| TOTAL                                        |                                | \$ -                         | \$ 200,891                   | \$ -                             | \$ -                             | \$ -                         |
| <b>031820-Sheriff-DCJS Grants</b>            |                                |                              |                              |                                  |                                  |                              |
| 415861                                       | Grant Disburements             | \$ -                         | \$ 108,150                   | \$ -                             | \$ -                             | \$ -                         |
|                                              |                                | \$ -                         | \$ 108,150                   | \$ -                             | \$ -                             | \$ -                         |

WASHINGTON COUNTY, VIRGINIA  
ADOPTED OPERATING BUDGET-EXPENDITURE  
FISCAL YEAR 2025-2026

Adopted on June 10, 2025

|                                        |                            | ADOPTED<br>BUDGET<br>FY/2025 | AMENDED<br>BUDGET<br>FY/2025 | DEPARTMENT<br>REQUEST<br>FY/2026 | CO ADMIN<br>RECOMMEND<br>FY/2026 | ADOPTED<br>BUDGET<br>FY/2026 |
|----------------------------------------|----------------------------|------------------------------|------------------------------|----------------------------------|----------------------------------|------------------------------|
| <b>031822-Sheriff-ICAC Grant</b>       |                            |                              |                              |                                  |                                  |                              |
| 411200                                 | Compensation-Overtime      | \$ -                         | \$ 25,000                    | \$ -                             | \$ -                             | \$ -                         |
| 411300                                 | Compensation-Part-time     | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 412100                                 | FICA/MEDICARE TAX          | \$ -                         | \$ 1,895                     | \$ -                             | \$ -                             | \$ -                         |
| 413801                                 | Training                   | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 418218                                 | Equipment-Other            | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
|                                        | <b>TOTAL</b>               | <b>\$ -</b>                  | <b>\$ 26,895</b>             | <b>\$ -</b>                      | <b>\$ -</b>                      | <b>\$ -</b>                  |
| <b>031840-Sheriff SRO Grant</b>        |                            |                              |                              |                                  |                                  |                              |
| 411100                                 | Compensation-Regular       | \$ 207,388                   | \$ 207,388                   | \$ 213,608                       | \$ 213,608                       | \$ 213,608                   |
| 411200                                 | Compensation-Overtime      | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 412100                                 | FICA/MEDICARE TAX          | \$ 15,865                    | \$ 15,865                    | \$ 16,341                        | \$ 16,341                        | \$ 16,341                    |
| 412210                                 | Virginia Retirement System | \$ 28,723                    | \$ 28,723                    | \$ 26,808                        | \$ 26,808                        | \$ 26,808                    |
| 412300                                 | Hospital/Medical Plans     | \$ 65,000                    | \$ 65,000                    | \$ 65,000                        | \$ 67,000                        | \$ 67,000                    |
| 412400                                 | Group Life Ins.            | \$ 2,779                     | \$ 2,779                     | \$ 2,521                         | \$ 2,521                         | \$ 2,521                     |
| 412700                                 | Workman's Compensation     | \$ 8,837                     | \$ 8,837                     | \$ 8,837                         | \$ 8,837                         | \$ 8,837                     |
|                                        | <b>TOTAL</b>               | <b>\$ 328,592</b>            | <b>\$ 328,592</b>            | <b>\$ 333,115</b>                | <b>\$ 335,115</b>                | <b>\$ 335,115</b>            |
| <b>031846-Sheriff HCS CIT Grant</b>    |                            |                              |                              |                                  |                                  |                              |
| 411100                                 | Compensation-Regular       | \$ 209,504                   | \$ 209,504                   | \$ 219,083                       | \$ 219,083                       | \$ 219,083                   |
| 411200                                 | Compensation-Over Time     | \$ 3,000                     | \$ 23,000                    | \$ 23,000                        | \$ 23,000                        | \$ 23,000                    |
| 412100                                 | FICA/MEDICARE TAX          | \$ 16,027                    | \$ 17,557                    | \$ 18,519                        | \$ 18,519                        | \$ 18,519                    |
| 412210                                 | Virginia Retirement System | \$ 29,016                    | \$ 29,016                    | \$ 27,495                        | \$ 27,495                        | \$ 27,495                    |
| 412300                                 | Hospital/Medical Plans     | \$ 67,728                    | \$ 67,728                    | \$ 67,728                        | \$ 67,728                        | \$ 67,728                    |
| 412400                                 | Group Life Ins.            | \$ 2,807                     | \$ 2,807                     | \$ 2,585                         | \$ 2,585                         | \$ 2,585                     |
| 412700                                 | Workman's Compensation     | \$ 6,949                     | \$ 6,949                     | \$ 6,949                         | \$ 6,949                         | \$ 6,949                     |
| 418218                                 | Equipment-Other            | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
|                                        | <b>TOTAL</b>               | <b>\$ 335,031</b>            | <b>\$ 356,561</b>            | <b>\$ 365,359</b>                | <b>\$ 365,359</b>                | <b>\$ 365,359</b>            |
| <b>031847-Sheriff HCS MARCUS Grant</b> |                            |                              |                              |                                  |                                  |                              |
| 411100                                 | Compensation-Regular       | \$ 103,694                   | \$ 103,694                   | \$ 106,804                       | \$ 106,804                       | \$ 106,804                   |
| 411200                                 | Compensation-Over Time     | \$ 3,000                     | \$ 3,000                     | \$ 3,000                         | \$ 3,000                         | \$ 3,000                     |
| 412100                                 | FICA/MEDICARE TAX          | \$ 7,933                     | \$ 7,933                     | \$ 8,400                         | \$ 8,400                         | \$ 8,400                     |
| 412210                                 | Virginia Retirement System | \$ 14,362                    | \$ 14,362                    | \$ 13,404                        | \$ 13,404                        | \$ 13,404                    |
| 412300                                 | Hospital/Medical Plans     | \$ 24,000                    | \$ 24,000                    | \$ 24,000                        | \$ 45,000                        | \$ 45,000                    |
| 412400                                 | Group Life Ins.            | \$ 1,389                     | \$ 1,389                     | \$ 1,260                         | \$ 1,260                         | \$ 1,260                     |
| 412700                                 | Workman's Compensation     | \$ 3,998                     | \$ 3,998                     | \$ 3,998                         | \$ 3,998                         | \$ 3,998                     |
| 418218                                 | Equipment-Other            | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
|                                        | <b>TOTAL</b>               | <b>\$ 158,376</b>            | <b>\$ 158,376</b>            | <b>\$ 160,866</b>                | <b>\$ 181,866</b>                | <b>\$ 181,866</b>            |

WASHINGTON COUNTY, VIRGINIA  
ADOPTED OPERATING BUDGET-EXPENDITURE  
FISCAL YEAR 2025-2026

Adopted on June 10, 2025

|                                       |                                            | ADOPTED<br>BUDGET<br>FY/2025 | AMENDED<br>BUDGET<br>FY/2025 | DEPARTMENT<br>REQUEST<br>FY/2026 | CO ADMIN<br>RECOMMEND<br>FY/2026 | ADOPTED<br>BUDGET<br>FY/2026 |
|---------------------------------------|--------------------------------------------|------------------------------|------------------------------|----------------------------------|----------------------------------|------------------------------|
| 032200-Fire & Rescue Services         |                                            |                              |                              |                                  |                                  |                              |
| 415615                                | WC FIRE & Rescue-Personnel                 | \$ 144,336                   | \$ 144,336                   | \$ 586,787                       | \$ 144,336                       | \$ 144,336                   |
| 415615                                | WC FIRE & Rescue-Operating                 | \$ 142,645                   | \$ 142,645                   | \$ 311,899                       | \$ 142,645                       | \$ 142,645                   |
| 415615                                | WC FIRE & Rescue-Capital                   | \$ -                         | \$ 4,967                     | \$ 65,000                        | \$ -                             | \$ -                         |
| 415615                                | Abingdon Fire Dept-Personnel               | \$ 33,750                    | \$ 33,750                    | \$ 234,850                       | \$ 33,750                        | \$ 33,750                    |
| 415615                                | Abingdon Fire Dept-Operating               | \$ 78,000                    | \$ 78,000                    | \$ 187,501                       | \$ 78,000                        | \$ 78,000                    |
| 415615                                | Meadowview Fire Dept-Operating             | \$ 93,098                    | \$ 93,098                    | \$ 135,800                       | \$ 93,098                        | \$ 93,098                    |
| 415615                                | Glade Spring Fire-Personnel                | \$ 22,400                    | \$ 22,400                    | \$ 35,000                        | \$ 22,400                        | \$ 22,400                    |
| 415615                                | Glade Spring Fire-Operating                | \$ 58,218                    | \$ 58,218                    | \$ 62,201                        | \$ 58,218                        | \$ 58,218                    |
| 415615                                | Glade Spring Fire-Grant Match/Capital      | \$ -                         | \$ 317,940                   | \$ -                             | \$ -                             | \$ -                         |
| 415615                                | Damascus Fire Dept-Personnel               | \$ 24,007                    | \$ 24,007                    | \$ 24,007                        | \$ 24,007                        | \$ 24,007                    |
| 415615                                | Damascus Fire Dept-Operating               | \$ 53,804                    | \$ 53,804                    | \$ 53,804                        | \$ 53,804                        | \$ 53,804                    |
| 415615                                | Damascus Fire Dept-Grant Match/Capital     | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 415615                                | Goodson Fire & Rescue-Personnel            | \$ 148,966                   | \$ 148,966                   | \$ 384,583                       | \$ 148,966                       | \$ 148,966                   |
| 415615                                | Goodson Fire & Rescue-Operations           | \$ 111,627                   | \$ 111,627                   | \$ 433,005                       | \$ 111,627                       | \$ 111,627                   |
| 415615                                | Brumley Gap Fire Dept-Operations           | \$ 67,146                    | \$ 67,146                    | \$ 76,675                        | \$ 67,146                        | \$ 67,146                    |
| 415616                                | Brumley Gap Fire Dept-Capital/Grant Match  | \$ 71,128                    | \$ 71,128                    | \$ 183,191                       | \$ 71,128                        | \$ 71,128                    |
| 415615                                | Green Spring Fire-Personnel                | \$ 10,949                    | \$ 10,949                    | \$ 10,949                        | \$ 10,949                        | \$ 10,949                    |
| 415615                                | Green Spring Fire Dept-Operations          | \$ 58,858                    | \$ 58,858                    | \$ 58,858                        | \$ 58,858                        | \$ 58,858                    |
| 415616                                | Green Spring Fire Dept-Capital/Grant Match | \$ -                         | \$ 400,000                   | \$ -                             | \$ -                             | \$ -                         |
| 415615                                | Clinch Mtn Fire Dept-Operations            | \$ 40,299                    | \$ 40,299                    | \$ 68,505                        | \$ 40,299                        | \$ 40,299                    |
| 415616                                | Damascus Rescue Squad-Personnel            | \$ 87,300                    | \$ 87,300                    | \$ 93,897                        | \$ 87,300                        | \$ 87,300                    |
| 415616                                | Damascus Rescue Squad-Operations           | \$ 49,507                    | \$ 49,507                    | \$ 56,104                        | \$ 49,507                        | \$ 49,507                    |
| 415616                                | WC Life Saving Crew-Personnel              | \$ 146,900                   | \$ 146,900                   | \$ 146,900                       | \$ 146,900                       | \$ 146,900                   |
| 415616                                | WC Life Saving Crew-Operations             | \$ 65,474                    | \$ 65,474                    | \$ 65,474                        | \$ 65,474                        | \$ 65,474                    |
| 415616                                | SW VA EMS Council                          | \$ 7,200                     | \$ 7,200                     | \$ 44,750                        | \$ 7,200                         | \$ 7,200                     |
| 415615                                | Richardson Ambulance                       | \$ 172,200                   | \$ 172,200                   | \$ 172,200                       | \$ 172,200                       | \$ 172,200                   |
| 418216                                | Fire/EMS Insurance Claim Payments          | \$ 50,000                    | \$ 80,000                    | \$ 50,000                        | \$ 50,000                        | \$ 50,000                    |
| TOTAL                                 |                                            | \$ 1,737,812                 | \$ 2,490,719                 | \$ 3,541,940                     | \$ 1,737,812                     | \$ 1,737,812                 |
| 033210-Correction & Detention-Jail    |                                            |                              |                              |                                  |                                  |                              |
| 415610                                | SW VA Regional Jail-Operations             | \$ 2,546,160                 | \$ 2,135,717                 | \$ 3,580,698                     | \$ 3,580,698                     | \$ 3,440,590                 |
| 415610                                | SW VA Regional Jail-Debt                   | \$ 549,220                   | \$ 549,220                   | \$ 722,837                       | \$ 722,837                       | \$ 708,085                   |
| 415610                                | SW VA Regional Jail-Reconciliation         | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| TOTAL                                 |                                            | \$ 3,095,380                 | \$ 2,684,937                 | \$ 4,303,535                     | \$ 4,303,535                     | \$ 4,148,675                 |
| 033230-Correction & Detention-Juv Det |                                            |                              |                              |                                  |                                  |                              |
| 415610                                | Appalachian Juvenile Commission            | \$ 202,308                   | \$ 202,308                   | \$ 177,424                       | \$ 177,424                       | \$ 177,424                   |
| TOTAL                                 |                                            | \$ 202,308                   | \$ 202,308                   | \$ 177,424                       | \$ 177,424                       | \$ 177,424                   |

WASHINGTON COUNTY, VIRGINIA  
ADOPTED OPERATING BUDGET-EXPENDITURE  
FISCAL YEAR 2025-2026

Adopted on June 10, 2025

|                                              |                                     | ADOPTED<br>BUDGET<br>FY/2025 | AMENDED<br>BUDGET<br>FY/2025 | DEPARTMENT<br>REQUEST<br>FY/2026 | CO ADMIN<br>RECOMMEND<br>FY/2026 | ADOPTED<br>BUDGET<br>FY/2026 |
|----------------------------------------------|-------------------------------------|------------------------------|------------------------------|----------------------------------|----------------------------------|------------------------------|
| <b>034100-Building And Development Servi</b> |                                     |                              |                              |                                  |                                  |                              |
| 411100                                       | Compensation-Regular                | \$ 303,130                   | \$ 303,130                   | \$ 312,223                       | \$ 315,999                       | \$ 383,710                   |
| 411200                                       | Compensation-Overtime               | \$ 2,000                     | \$ 2,000                     | \$ 2,000                         | \$ 2,000                         | \$ 2,000                     |
| 411300                                       | Compensation-Part-time              | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 412100                                       | FICA/MEDICARE TAX                   | \$ 23,342                    | \$ 23,342                    | \$ 24,038                        | \$ 24,327                        | \$ 29,507                    |
| 412210                                       | Virginia Retirement System          | \$ 47,432                    | \$ 47,432                    | \$ 47,864                        | \$ 48,443                        | \$ 58,823                    |
| 412300                                       | Hospital/Medical Plans              | \$ 77,000                    | \$ 77,000                    | \$ 77,000                        | \$ 87,000                        | \$ 102,929                   |
| 412400                                       | Group Life Ins.                     | \$ 4,062                     | \$ 4,062                     | \$ 3,684                         | \$ 3,729                         | \$ 4,529                     |
| 412700                                       | Workman's Compensation              | \$ 8,619                     | \$ 8,619                     | \$ 8,619                         | \$ 8,619                         | \$ 8,619                     |
| 413120                                       | Professional Services               | \$ 4,000                     | \$ 4,000                     | \$ 4,000                         | \$ 3,000                         | \$ 3,000                     |
| 413170                                       | Purchased Services                  | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 413210                                       | Contract Labor                      | \$ 1,500                     | \$ 1,500                     | \$ 1,500                         | \$ -                             | \$ -                         |
| 413320                                       | Maint. Service Contracts            | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 413801                                       | Training                            | \$ 500                       | \$ 500                       | \$ 500                           | \$ 500                           | \$ 500                       |
| 415210                                       | Postage                             | \$ 500                       | \$ 500                       | \$ 500                           | \$ 500                           | \$ 500                       |
| 415230                                       | Telecommunications                  | \$ 2,600                     | \$ 2,600                     | \$ 3,900                         | \$ 3,900                         | \$ 3,900                     |
| 415306                                       | Security/Surety Bonds               | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 415403                                       | Rent, Uniforms                      | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 415410                                       | Leases And Rentals-Equipment        | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 415535                                       | Conference & Education Expense      | \$ 4,500                     | \$ 4,500                     | \$ 4,500                         | \$ 4,000                         | \$ 4,000                     |
| 415536                                       | Meeting Expense                     | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 415801                                       | Miscellaneous                       | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 415815                                       | Dues & Assoc Memberships            | \$ 600                       | \$ 600                       | \$ 600                           | \$ 600                           | \$ 600                       |
| 415893                                       | State Surcharge on Building Permits | \$ 6,000                     | \$ 6,000                     | \$ 6,000                         | \$ 5,000                         | \$ 5,000                     |
| 416001                                       | Office Supplies                     | \$ 2,250                     | \$ 2,250                     | \$ 2,250                         | \$ 2,250                         | \$ 2,250                     |
| 416011                                       | Uniform and Clothing                | \$ 1,800                     | \$ 1,800                     | \$ 1,800                         | \$ 1,800                         | \$ 1,800                     |
| 416012                                       | Books and Subscriptions             | \$ 14,500                    | \$ 14,500                    | \$ 13,000                        | \$ 13,000                        | \$ 13,000                    |
| 416014                                       | Other Operating Supplies            | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 418202                                       | Furniture & Equipment               | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 418205                                       | Motor Vehicles & Equipment          | \$ -                         | \$ 25,000                    | \$ -                             | \$ -                             | \$ -                         |
| 418207                                       | Info Tech Equipment                 | \$ 1,400                     | \$ 1,400                     | \$ 1,400                         | \$ 1,400                         | \$ 1,400                     |
| 418218                                       | Equipment-Other                     | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
|                                              | <b>TOTAL</b>                        | <b>\$ 505,735</b>            | <b>\$ 530,735</b>            | <b>\$ 515,378</b>                | <b>\$ 526,067</b>                | <b>\$ 626,067</b>            |
| <b>035300-Medical Examiner</b>               |                                     |                              |                              |                                  |                                  |                              |
| 413120                                       | Professional Services               | \$ 1,200                     | \$ 1,200                     | \$ 1,200                         | \$ 1,200                         | \$ 1,200                     |
|                                              | <b>TOTAL</b>                        | <b>\$ 1,200</b>              | <b>\$ 1,200</b>              | <b>\$ 1,200</b>                  | <b>\$ 1,200</b>                  | <b>\$ 1,200</b>              |

WASHINGTON COUNTY, VIRGINIA  
ADOPTED OPERATING BUDGET-EXPENDITURE  
FISCAL YEAR 2025-2026

Adopted on June 10, 2025

|                             |                                | ADOPTED<br>BUDGET<br>FY/2025 | AMENDED<br>BUDGET<br>FY/2025 | DEPARTMENT<br>REQUEST<br>FY/2026 | CO ADMIN<br>RECOMMEND<br>FY/2026 | ADOPTED<br>BUDGET<br>FY/2026 |
|-----------------------------|--------------------------------|------------------------------|------------------------------|----------------------------------|----------------------------------|------------------------------|
| 035500-Emergency Management |                                |                              |                              |                                  |                                  |                              |
| 411100                      | Compensation-Regular           | \$ 139,397                   | \$ 139,397                   | \$ 143,579                       | \$ 143,579                       | \$ 143,579                   |
| 412100                      | FICA/MEDICARE TAX              | \$ 10,664                    | \$ 10,664                    | \$ 10,984                        | \$ 10,984                        | \$ 10,984                    |
| 412210                      | Virginia Retirement System     | \$ 19,306                    | \$ 19,306                    | \$ 18,019                        | \$ 18,019                        | \$ 18,019                    |
| 412300                      | Hospital/Medical Plans         | \$ 20,000                    | \$ 20,000                    | \$ 20,000                        | \$ 25,000                        | \$ 25,000                    |
| 412400                      | Group Life Ins.                | \$ 1,868                     | \$ 1,868                     | \$ 1,694                         | \$ 1,694                         | \$ 1,694                     |
| 412700                      | Workman's Compensation         | \$ 4,181                     | \$ 4,181                     | \$ 4,181                         | \$ 4,181                         | \$ 4,181                     |
| 413120                      | Professional Services          | \$ 1,000                     | \$ 1,000                     | \$ 1,000                         | \$ 1,000                         | \$ 1,000                     |
| 413170                      | Purchased Services             | \$ 20,000                    | \$ 20,000                    | \$ 25,000                        | \$ 25,000                        | \$ 25,000                    |
| 413320                      | Maint. Service Contracts       | \$ 75,500                    | \$ 93,305                    | \$ 98,000                        | \$ 98,000                        | \$ 98,000                    |
| 413801                      | Training-Fire/EMS              | \$ 15,000                    | \$ 15,000                    | \$ 18,000                        | \$ 43,000                        | \$ 43,000                    |
| 415210                      | Postage                        | \$ 135                       | \$ 135                       | \$ 135                           | \$ 135                           | \$ 135                       |
| 415230                      | Telecommunications             | \$ 11,000                    | \$ 11,000                    | \$ 15,000                        | \$ 15,000                        | \$ 15,000                    |
| 415231                      | Telecom-Tariff/Radio T-1       | \$ 74,500                    | \$ 74,500                    | \$ 77,000                        | \$ 77,000                        | \$ 77,000                    |
| 415304                      | Fire/EMS Wokers Comp           | \$ 105,000                   | \$ 105,000                   | \$ 105,000                       | \$ 105,000                       | \$ 105,000                   |
| 415305                      | Fleet Insurance Fire/EMS       | \$ 50,000                    | \$ 50,000                    | \$ 50,000                        | \$ 50,000                        | \$ 50,000                    |
| 415308                      | General Liability              | \$ 50,000                    | \$ 50,000                    | \$ 50,000                        | \$ 50,000                        | \$ 50,000                    |
| 415410                      | Leases and Rentals-Equipment   | \$ 500                       | \$ 500                       | \$ 1,000                         | \$ 1,000                         | \$ 1,000                     |
| 415535                      | Conference & Education Expense | \$ 2,000                     | \$ 2,000                     | \$ 2,000                         | \$ 2,000                         | \$ 2,000                     |
| 415536                      | Meeting Expenses               | \$ 600                       | \$ 600                       | \$ 600                           | \$ 600                           | \$ 600                       |
| 415801                      | Miscellaneous                  | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 415815                      | Dues & Assoc Memberships       | \$ 665                       | \$ 665                       | \$ 665                           | \$ 665                           | \$ 665                       |
| 415834                      | Emergency Event Expense        | \$ 10,000                    | \$ 10,000                    | \$ 10,000                        | \$ 7,000                         | \$ 7,000                     |
| 415865                      | County Matching Funds          | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 416001                      | Office Supplies                | \$ 1,500                     | \$ 1,500                     | \$ 1,500                         | \$ 1,500                         | \$ 1,500                     |
| 416007                      | Repair & Maintenance Supplies  | \$ 500                       | \$ 500                       | \$ 500                           | \$ 500                           | \$ 500                       |
| 416011                      | Uniform and Clothing           | \$ 400                       | \$ 400                       | \$ 400                           | \$ 400                           | \$ 400                       |
| 416012                      | Books and Subscriptions        | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 416013                      | Street Sign Expense            | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 416018                      | Program Supplies (Road Signs)  | \$ 12,000                    | \$ 12,000                    | \$ 17,000                        | \$ 15,000                        | \$ 15,000                    |
| 418202                      | Furniture & Equipment          | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 418205                      | Motor Vehicles & Equipment     | \$ -                         | \$ 785,512                   | \$ -                             | \$ -                             | \$ -                         |
| 418218                      | Equipment-Other                | \$ 2,500                     | \$ 2,500                     | \$ 5,000                         | \$ 5,000                         | \$ 5,000                     |
| TOTAL                       |                                | \$ 628,216                   | \$ 1,431,533                 | \$ 676,257                       | \$ 701,257                       | \$ 701,257                   |

WASHINGTON COUNTY, VIRGINIA  
ADOPTED OPERATING BUDGET-EXPENDITURE  
FISCAL YEAR 2025-2026

Adopted on June 10, 2025

|                                            |                             | ADOPTED<br>BUDGET<br>FY/2025 | AMENDED<br>BUDGET<br>FY/2025 | DEPARTMENT<br>REQUEST<br>FY/2026 | CO ADMIN<br>RECOMMEND<br>FY/2026 | ADOPTED<br>BUDGET<br>FY/2026 |
|--------------------------------------------|-----------------------------|------------------------------|------------------------------|----------------------------------|----------------------------------|------------------------------|
| <b>035505-Emer Svcs-Fire/Ems Personnel</b> |                             |                              |                              |                                  |                                  |                              |
| 411200                                     | Compensation-Overtime       | \$ -                         | \$ 25,000                    | \$ -                             | \$ -                             | \$ -                         |
| 418218                                     | Equipment-Other             | \$ 71,288                    | \$ 143,288                   | \$ -                             | \$ -                             | \$ -                         |
| <b>515 GREEN COVE EMS/FIRE STATION</b>     |                             |                              |                              |                                  |                                  |                              |
| 411200                                     | Compensation-Over Time      | \$ 1,500                     | \$ 1,500                     | \$ 5,000                         | \$ 5,000                         | \$ 5,000                     |
| 411300                                     | Compensation-Part Time      | \$ 102,500                   | \$ 102,500                   | \$ 102,500                       | \$ 95,000                        | \$ 95,000                    |
| 412100                                     | FICA/MEDICARE TAX           | \$ 7,765                     | \$ 7,765                     | \$ 8,224                         | \$ 7,650                         | \$ 7,650                     |
| 412700                                     | Workman's Compensation      | \$ 2,855                     | \$ 2,855                     | \$ 2,855                         | \$ 2,855                         | \$ 2,855                     |
| 415230                                     | Telecommunications          | \$ 600                       | \$ 600                       | \$ 700                           | \$ 700                           | \$ 700                       |
| 415410                                     | Lease and Rentals-Equipment | \$ 2,000                     | \$ 2,000                     | \$ 2,500                         | \$ 2,500                         | \$ 2,500                     |
| 416001                                     | Office Supplies             | \$ 500                       | \$ 500                       | \$ 500                           | \$ 500                           | \$ 500                       |
| 416005                                     | Cleaning Supplies           | \$ 1,000                     | \$ 1,000                     | \$ 1,500                         | \$ 1,500                         | \$ 1,500                     |
| 416007                                     | Repairs & Maintenance Supp  | \$ 2,000                     | \$ 2,000                     | \$ 2,000                         | \$ 2,000                         | \$ 2,000                     |
| 416008                                     | Vehicle Fuel                | \$ 2,500                     | \$ 2,500                     | \$ 3,000                         | \$ 3,000                         | \$ 3,000                     |
| 416011                                     | Uniform and Clothing        | \$ 1,000                     | \$ 1,000                     | \$ 2,500                         | \$ 2,500                         | \$ 2,500                     |
| 416014                                     | Other Operating Supplies    | \$ 1,500                     | \$ 5,500                     | \$ 5,500                         | \$ 5,500                         | \$ 5,500                     |
| 418218                                     | Equipment-Other             | \$ 2,500                     | \$ 2,500                     | \$ 2,500                         | \$ 2,500                         | \$ 2,500                     |
|                                            | <b>TOTAL</b>                | <b>\$ 128,220</b>            | <b>\$ 132,220</b>            | <b>\$ 139,279</b>                | <b>\$ 131,205</b>                | <b>\$ 131,205</b>            |
| <b>608 Brumley Gap Fire Station</b>        |                             |                              |                              |                                  |                                  |                              |
| 411300                                     | Compensation-Part Time      | \$ 87,360                    | \$ 87,360                    | \$ 87,360                        | \$ 82,860                        | \$ 82,860                    |
| 412100                                     | FICA/MEDICARE TAX           | \$ 6,683                     | \$ 6,683                     | \$ 6,683                         | \$ 6,339                         | \$ 6,339                     |
| 412700                                     | Workman's Compensation      | \$ 1,000                     | \$ 1,000                     | \$ 1,000                         | \$ 1,000                         | \$ 1,000                     |
| 416007                                     | Repairs & Maintenance Supp  | \$ -                         | \$ -                         | \$ 1,000                         | \$ 1,000                         | \$ 1,000                     |
| 416008                                     | Vehicle Fuel                | \$ -                         | \$ -                         | \$ 1,500                         | \$ 1,500                         | \$ 1,500                     |
| 416011                                     | Uniform and Clothing        | \$ 2,500                     | \$ 2,500                     | \$ 3,000                         | \$ 3,000                         | \$ 3,000                     |
| 418218                                     | Equipment-Other             | \$ 10,000                    | \$ 10,000                    | \$ 10,000                        | \$ 10,000                        | \$ 10,000                    |
|                                            | <b>TOTAL</b>                | <b>\$ 107,543</b>            | <b>\$ 107,543</b>            | <b>\$ 110,543</b>                | <b>\$ 105,699</b>                | <b>\$ 105,699</b>            |
| <b>609 Green Spring Fire</b>               |                             |                              |                              |                                  |                                  |                              |
| 411100                                     | Compensation-Regular        | \$ 55,000                    | \$ 55,000                    | \$ 56,650                        | \$ -                             | \$ -                         |
| 411300                                     | Compensation-Part Time      | \$ 87,360                    | \$ 87,360                    | \$ 87,360                        | \$ 82,860                        | \$ 82,860                    |
| 412100                                     | FICA/MEDICARE TAX           | \$ 10,890                    | \$ 10,890                    | \$ 11,017                        | \$ 6,339                         | \$ 6,339                     |
| 412210                                     | Virginia Retirement System  | \$ 6,682                     | \$ 6,682                     | \$ 7,110                         | \$ -                             | \$ -                         |
| 412300                                     | Hospital/Medical Plans      | \$ 12,000                    | \$ 12,000                    | \$ 12,000                        | \$ -                             | \$ -                         |
| 412400                                     | Group Life Ins.             | \$ 737                       | \$ 737                       | \$ 668                           | \$ -                             | \$ -                         |
| 412700                                     | Workman's Compensation      | \$ 1,000                     | \$ 1,000                     | \$ 1,000                         | \$ 1,000                         | \$ 1,000                     |
| 416011                                     | Uniform and Clothing        | \$ 2,500                     | \$ 2,500                     | \$ 2,500                         | \$ 2,500                         | \$ 2,500                     |
| 418218                                     | Equipment-Other             | \$ 20,000                    | \$ 20,000                    | \$ -                             | \$ -                             | \$ -                         |
|                                            | <b>TOTAL</b>                | <b>\$ 196,169</b>            | <b>\$ 196,169</b>            | <b>\$ 178,305</b>                | <b>\$ 92,699</b>                 | <b>\$ 92,699</b>             |

WASHINGTON COUNTY, VIRGINIA  
ADOPTED OPERATING BUDGET-EXPENDITURE  
FISCAL YEAR 2025-2026

Adopted on June 10, 2025

|                                             |                                           | ADOPTED<br>BUDGET<br>FY/2025 |           | AMENDED<br>BUDGET<br>FY/2025 |           | DEPARTMENT<br>REQUEST<br>FY/2026 |           | CO ADMIN<br>RECOMMEND<br>FY/2026 |           | ADOPTED<br>BUDGET<br>FY/2026 |
|---------------------------------------------|-------------------------------------------|------------------------------|-----------|------------------------------|-----------|----------------------------------|-----------|----------------------------------|-----------|------------------------------|
| <b>621 HAYTER'S GAP EMS</b>                 |                                           |                              |           |                              |           |                                  |           |                                  |           |                              |
| 411100                                      | Compensation-Regular                      | \$ 91,836                    | \$        | 91,836                       | \$        | 94,591                           | \$        | 94,591                           | \$        | 94,591                       |
| 411200                                      | Compensation-Over Time                    | \$ 3,500                     | \$        | 3,500                        | \$        | 6,000                            | \$        | 6,000                            | \$        | 6,000                        |
| 411300                                      | Compensation-Part Time                    | \$ 217,400                   | \$        | 217,400                      | \$        | 220,000                          | \$        | 215,000                          | \$        | 215,000                      |
| 412100                                      | FICA/MEDICARE TAX                         | \$ 23,924                    | \$        | 23,924                       | \$        | 24,525                           | \$        | 24,143                           | \$        | 24,143                       |
| 412210                                      | Virginia Retirement System                | \$ 14,841                    | \$        | 14,841                       | \$        | 11,871                           | \$        | 11,871                           | \$        | 11,871                       |
| 412300                                      | Hospital/Medical Plans                    | \$ 20,000                    | \$        | 20,000                       | \$        | 20,000                           | \$        | 20,000                           | \$        | 20,000                       |
| 412400                                      | Group Life Ins.                           | \$ 1,231                     | \$        | 1,231                        | \$        | 1,116                            | \$        | 1,116                            | \$        | 1,116                        |
| 412700                                      | Workman's Compensation                    | \$ 3,000                     | \$        | 3,000                        | \$        | 3,000                            | \$        | 3,000                            | \$        | 3,000                        |
| 415230                                      | Telecommunications                        | \$ 1,600                     | \$        | 1,600                        | \$        | 2,000                            | \$        | 2,000                            | \$        | 2,000                        |
| 415410                                      | Lease and Rentals-Equipment               | \$ 6,200                     | \$        | 6,200                        | \$        | 8,500                            | \$        | 8,500                            | \$        | 8,500                        |
| 416001                                      | Office Supplies                           | \$ 500                       | \$        | 500                          | \$        | 500                              | \$        | 500                              | \$        | 500                          |
| 416005                                      | Cleaning Supplies                         | \$ 2,000                     | \$        | 2,000                        | \$        | 2,500                            | \$        | 2,500                            | \$        | 2,500                        |
| 416007                                      | Repairs & Maintenance Supp                | \$ 4,000                     | \$        | 4,000                        | \$        | 6,500                            | \$        | 6,500                            | \$        | 6,500                        |
| 416008                                      | Vehicle Fuel                              | \$ 5,000                     | \$        | 5,000                        | \$        | 5,200                            | \$        | 5,200                            | \$        | 5,200                        |
| 416011                                      | Uniform and Clothing                      | \$ 2,000                     | \$        | 2,000                        | \$        | 4,000                            | \$        | 4,000                            | \$        | 4,000                        |
| 416014                                      | Other Operating Supplies                  | \$ 3,500                     | \$        | 3,500                        | \$        | 6,000                            | \$        | 6,000                            | \$        | 6,000                        |
| 418205                                      | Motor Vehicles & Equipment                | \$ -                         | \$        | 50,000                       | \$        | -                                | \$        | -                                | \$        | -                            |
| 418218                                      | Equipment-Other                           | \$ 5,000                     | \$        | 5,000                        | \$        | 5,000                            | \$        | 5,000                            | \$        | 5,000                        |
|                                             | <b>TOTAL</b>                              | <b>\$ 405,532</b>            | <b>\$</b> | <b>455,532</b>               | <b>\$</b> | <b>421,303</b>                   | <b>\$</b> | <b>415,921</b>                   | <b>\$</b> | <b>415,921</b>               |
| <b>623 WASH CO LIFE SAVING</b>              |                                           |                              |           |                              |           |                                  |           |                                  |           |                              |
| 411100                                      | Compensation-Regular                      | \$ 105,349                   | \$        | 105,349                      | \$        | 108,510                          | \$        | 108,510                          | \$        | 108,510                      |
| 411200                                      | Compensation-Over Time                    | \$ -                         | \$        | -                            | \$        | -                                | \$        | -                                | \$        | -                            |
| 412100                                      | FICA/MEDICARE TAX                         | \$ 8,059                     | \$        | 8,059                        | \$        | 8,301                            | \$        | 8,301                            | \$        | 8,301                        |
| 412210                                      | Virginia Retirement System                | \$ 14,879                    | \$        | 14,879                       | \$        | 13,618                           | \$        | 13,618                           | \$        | 13,618                       |
| 412300                                      | Hospital/Medical Plans                    | \$ 20,000                    | \$        | 20,000                       | \$        | 20,000                           | \$        | 25,000                           | \$        | 25,000                       |
| 412400                                      | Group Life Ins.                           | \$ 1,412                     | \$        | 1,412                        | \$        | 1,280                            | \$        | 1,280                            | \$        | 1,280                        |
| 412700                                      | Workman's Compensation                    | \$ 2,000                     | \$        | 2,000                        | \$        | 2,000                            | \$        | 2,000                            | \$        | 2,000                        |
| 416011                                      | Uniform and Clothing                      | \$ -                         | \$        | -                            | \$        | -                                | \$        | -                                | \$        | -                            |
| 418218                                      | Equipment-Other                           | \$ -                         | \$        | -                            | \$        | -                                | \$        | -                                | \$        | -                            |
|                                             | <b>TOTAL</b>                              | <b>\$ 151,699</b>            | <b>\$</b> | <b>151,699</b>               | <b>\$</b> | <b>153,709</b>                   | <b>\$</b> | <b>158,709</b>                   | <b>\$</b> | <b>158,709</b>               |
|                                             | <b>TOTAL EMER SVCS-FIRE/EMS PERSONNEL</b> | <b>\$ 1,060,451</b>          | <b>\$</b> | <b>1,211,451</b>             | <b>\$</b> | <b>1,003,139</b>                 | <b>\$</b> | <b>904,233</b>                   | <b>\$</b> | <b>904,233</b>               |
| <b>035510-Emerg Mgnt-State Aid Programs</b> |                                           |                              |           |                              |           |                                  |           |                                  |           |                              |
| 415535                                      | PEP Grant                                 | \$ -                         | \$        | 5,000                        | \$        | 5,000                            | \$        | 5,000                            | \$        | 5,000                        |
| 415843                                      | VA Wireless E911 Funds                    | \$ 145,000                   | \$        | 834,462                      | \$        | 145,000                          | \$        | 145,000                          | \$        | 145,000                      |
| 415861                                      | Fire Fund Program                         | \$ 195,000                   | \$        | 221,591                      | \$        | 221,591                          | \$        | 221,591                          | \$        | 221,591                      |
| 415615                                      | State Fire Program Funds                  | \$ 17,500                    | \$        | 17,500                       | \$        | 17,500                           | \$        | 17,500                           | \$        | 17,500                       |
| 415861                                      | Grant Disbursements                       | \$ -                         | \$        | -                            | \$        | -                                | \$        | -                                | \$        | -                            |
| 415861                                      | EMS-Four for Life Funds                   | \$ 70,000                    | \$        | 70,000                       | \$        | 70,000                           | \$        | 70,000                           | \$        | 70,000                       |
|                                             | <b>TOTAL</b>                              | <b>\$ 427,500</b>            | <b>\$</b> | <b>1,148,553</b>             | <b>\$</b> | <b>459,091</b>                   | <b>\$</b> | <b>459,091</b>                   | <b>\$</b> | <b>459,091</b>               |
|                                             | <b>TOTAL PUBLIC SAFETY</b>                | <b>\$ 17,905,588</b>         | <b>\$</b> | <b>20,557,377</b>            | <b>\$</b> | <b>23,176,460</b>                | <b>\$</b> | <b>19,559,539</b>                | <b>\$</b> | <b>19,504,679</b>            |

**WASHINGTON COUNTY, VIRGINIA**  
**ADOPTED OPERATING BUDGET-EXPENDITURE**  
**FISCAL YEAR 2025-2026**

Adopted on June 10, 2025

|                                      |                                | <b>ADOPTED<br/>BUDGET<br/>FY/2025</b> | <b>AMENDED<br/>BUDGET<br/>FY/2025</b> | <b>DEPARTMENT<br/>REQUEST<br/>FY/2026</b> | <b>CO ADMIN<br/>RECOMMEND<br/>FY/2026</b> | <b>ADOPTED<br/>BUDGET<br/>FY/2026</b> |
|--------------------------------------|--------------------------------|---------------------------------------|---------------------------------------|-------------------------------------------|-------------------------------------------|---------------------------------------|
| <b>042600-Solid Waste Department</b> |                                |                                       |                                       |                                           |                                           |                                       |
| 411100                               | Compensation-Regular           | \$ 706,410                            | \$ 706,410                            | \$ 731,938                                | \$ 731,938                                | \$ 731,938                            |
| 411200                               | Compensation-Overtime          | \$ 20,000                             | \$ 20,000                             | \$ 30,000                                 | \$ 30,000                                 | \$ 30,000                             |
| 411300                               | Compensation-Part-time         | \$ 375,661                            | \$ 375,661                            | \$ 375,661                                | \$ 375,661                                | \$ 375,661                            |
| 412100                               | FICA/MEDICARE TAX              | \$ 84,308                             | \$ 84,308                             | \$ 87,026                                 | \$ 87,026                                 | \$ 87,026                             |
| 412210                               | Virginia Retirement System     | \$ 114,156                            | \$ 114,156                            | \$ 112,206                                | \$ 112,206                                | \$ 112,206                            |
| 412300                               | Hospital/Medical Plans         | \$ 197,000                            | \$ 197,000                            | \$ 197,000                                | \$ 209,000                                | \$ 209,000                            |
| 412400                               | Group Life Ins.                | \$ 9,466                              | \$ 9,466                              | \$ 8,637                                  | \$ 8,637                                  | \$ 8,637                              |
| 412700                               | Workman's Compensation         | \$ 97,910                             | \$ 97,910                             | \$ 97,910                                 | \$ 97,910                                 | \$ 97,910                             |
| 413120                               | Professional Services          | \$ 70,000                             | \$ 70,000                             | \$ 80,000                                 | \$ 80,000                                 | \$ 80,000                             |
| 413170                               | Purchased Services             | \$ 50,000                             | \$ 80,000                             | \$ 90,000                                 | \$ 80,000                                 | \$ 80,000                             |
| 413210                               | Contract Labor                 | \$ -                                  | \$ -                                  | \$ -                                      | \$ -                                      | \$ -                                  |
| 413320                               | Maint. Service Contracts       | \$ 65,000                             | \$ 65,000                             | \$ 67,000                                 | \$ 60,000                                 | \$ 60,000                             |
| 413400                               | Solid Waste Disposal Fees      | \$ 2,125,000                          | \$ 2,125,000                          | \$ 2,250,000                              | \$ 2,150,000                              | \$ 2,150,000                          |
| 413600                               | Advertising                    | \$ -                                  | \$ -                                  | \$ -                                      | \$ -                                      | \$ -                                  |
| 415110                               | Electricity                    | \$ 30,000                             | \$ 30,000                             | \$ 30,000                                 | \$ 30,000                                 | \$ 30,000                             |
| 415120                               | Natural Gas                    | \$ 7,500                              | \$ 7,500                              | \$ 7,500                                  | \$ 7,500                                  | \$ 7,500                              |
| 415130                               | Water/Sewer                    | \$ 15,000                             | \$ 15,000                             | \$ 15,000                                 | \$ 15,000                                 | \$ 15,000                             |
| 415210                               | Postage                        | \$ 400                                | \$ 400                                | \$ 400                                    | \$ 400                                    | \$ 400                                |
| 415230                               | Telecommunications             | \$ 18,000                             | \$ 18,000                             | \$ 18,000                                 | \$ 18,000                                 | \$ 18,000                             |
| 415305                               | Fleet Insurance                | \$ 8,000                              | \$ 8,000                              | \$ 8,500                                  | \$ 8,500                                  | \$ 8,500                              |
| 415403                               | Rent, Uniforms                 | \$ 7,500                              | \$ 7,500                              | \$ 7,500                                  | \$ 7,500                                  | \$ 7,500                              |
| 415410                               | Leases And Rentals-Equipment   | \$ 12,000                             | \$ 32,200                             | \$ 32,000                                 | \$ 32,000                                 | \$ 32,000                             |
| 415420                               | Leases And Rentals-Facilities  | \$ 14,000                             | \$ 14,000                             | \$ 15,000                                 | \$ 15,000                                 | \$ 15,000                             |
| 415535                               | Conference & Education Expense | \$ 2,500                              | \$ 2,500                              | \$ 2,500                                  | \$ 2,000                                  | \$ 2,000                              |
| 415801                               | Miscellaneous                  | \$ 1,000                              | \$ 1,000                              | \$ 5,000                                  | \$ -                                      | \$ -                                  |
| 415815                               | Dues & Assoc Memberships       | \$ 500                                | \$ 500                                | \$ 500                                    | \$ 500                                    | \$ 500                                |
| 416001                               | Office Supplies                | \$ 2,500                              | \$ 2,500                              | \$ 3,500                                  | \$ 3,500                                  | \$ 3,500                              |
| 416005                               | Custodian Supplies             | \$ 5,000                              | \$ 5,000                              | \$ 8,500                                  | \$ 8,500                                  | \$ 8,500                              |
| 416007                               | Repair & Maintenance Supplies  | \$ 90,000                             | \$ 96,768                             | \$ 100,000                                | \$ 100,000                                | \$ 100,000                            |
| 416008                               | Vehicle Fuels                  | \$ 185,000                            | \$ 196,905                            | \$ 196,905                                | \$ 155,000                                | \$ 155,000                            |
| 416009                               | Vehicle Supplies               | \$ 65,000                             | \$ 66,717                             | \$ 70,000                                 | \$ 65,000                                 | \$ 65,000                             |
| 416011                               | Uniform and Clothing           | \$ -                                  | \$ -                                  | \$ -                                      | \$ -                                      | \$ -                                  |
| 416012                               | Books and Subscriptions        | \$ -                                  | \$ -                                  | \$ -                                      | \$ -                                      | \$ -                                  |
| 418202                               | Furniture & Equipment          | \$ 1,000                              | \$ 1,000                              | \$ 2,500                                  | \$ 2,500                                  | \$ 2,500                              |
| 418205                               | Motor Vehicles & Equipment     | \$ -                                  | \$ -                                  | \$ -                                      | \$ -                                      | \$ -                                  |
| 418207                               | Info Tech Equipment            | \$ -                                  | \$ -                                  | \$ -                                      | \$ -                                      | \$ -                                  |
| 418215                               | Solid Waste Equipment          | \$ 20,000                             | \$ 20,000                             | \$ 25,400                                 | \$ 20,000                                 | \$ 20,000                             |
| 418218                               | Equipment-Other                | \$ -                                  | \$ -                                  | \$ -                                      | \$ -                                      | \$ -                                  |
| 418330                               | Capital Equipment Leases       | \$ -                                  | \$ -                                  | \$ -                                      | \$ -                                      | \$ -                                  |
| 418610                               | Land Acquisition               | \$ -                                  | \$ -                                  | \$ -                                      | \$ -                                      | \$ -                                  |
|                                      | <b>TOTAL</b>                   | <b>\$ 4,399,811</b>                   | <b>\$ 4,470,401</b>                   | <b>\$ 4,676,083</b>                       | <b>\$ 4,513,278</b>                       | <b>\$ 4,513,278</b>                   |

WASHINGTON COUNTY, VIRGINIA  
ADOPTED OPERATING BUDGET-EXPENDITURE  
FISCAL YEAR 2025-2026

Adopted on June 10, 2025

|                                              |                                | ADOPTED<br>BUDGET<br>FY/2025 |           | AMENDED<br>BUDGET<br>FY/2025 |           | DEPARTMENT<br>REQUEST<br>FY/2026 |           | CO ADMIN<br>RECOMMEND<br>FY/2026 |           | ADOPTED<br>BUDGET<br>FY/2026 |
|----------------------------------------------|--------------------------------|------------------------------|-----------|------------------------------|-----------|----------------------------------|-----------|----------------------------------|-----------|------------------------------|
| <b>043200-General Services-Administratio</b> |                                |                              |           |                              |           |                                  |           |                                  |           |                              |
| 411100                                       | Compensation-Regular           | \$ 626,269                   | \$        | 626,269                      | \$        | 645,059                          | \$        | 645,059                          | \$        | 645,059                      |
| 411200                                       | Compensation-Overtime          | \$ 2,200                     | \$        | 2,200                        | \$        | 2,200                            | \$        | 2,200                            | \$        | 2,200                        |
| 411300                                       | Compensation-Part-time         | \$ 16,125                    | \$        | 16,125                       | \$        | 16,125                           | \$        | 16,125                           | \$        | 16,125                       |
| 412100                                       | FICA/MEDICARE TAX              | \$ 49,311                    | \$        | 49,311                       | \$        | 50,749                           | \$        | 50,749                           | \$        | 50,749                       |
| 412210                                       | Virginia Retirement System     | \$ 94,197                    | \$        | 94,197                       | \$        | 98,888                           | \$        | 98,888                           | \$        | 98,888                       |
| 412300                                       | Hospital/Medical Plans         | \$ 174,600                   | \$        | 174,600                      | \$        | 174,600                          | \$        | 186,600                          | \$        | 186,600                      |
| 412400                                       | Group Life Ins.                | \$ 8,392                     | \$        | 8,392                        | \$        | 7,612                            | \$        | 7,612                            | \$        | 7,612                        |
| 412700                                       | Workman's Compensation         | \$ 22,795                    | \$        | 22,795                       | \$        | 22,795                           | \$        | 22,795                           | \$        | 22,795                       |
| 413120                                       | Professional Services          | \$ -                         | \$        | 14,370                       | \$        | -                                | \$        | -                                | \$        | -                            |
| 413320                                       | Maint. Service Contracts       | \$ -                         | \$        | -                            | \$        | -                                | \$        | -                                | \$        | -                            |
| 415210                                       | Postage                        | \$ -                         | \$        | -                            | \$        | -                                | \$        | -                                | \$        | -                            |
| 415230                                       | Telecommunications             | \$ 2,437                     | \$        | 2,437                        | \$        | 2,437                            | \$        | 2,437                            | \$        | 2,437                        |
| 415301                                       | Boiler Insurance               | \$ 5,500                     | \$        | 5,500                        | \$        | 8,000                            | \$        | 8,000                            | \$        | 8,000                        |
| 415305                                       | Fleet Insurance                | \$ 17,000                    | \$        | 17,000                       | \$        | 17,000                           | \$        | 20,500                           | \$        | 20,500                       |
| 415306                                       | Security/Surety Bonds          | \$ 780                       | \$        | 780                          | \$        | 780                              | \$        | 780                              | \$        | 780                          |
| 415308                                       | Liability Insurance            | \$ 105,000                   | \$        | 105,000                      | \$        | 110,000                          | \$        | 110,000                          | \$        | 110,000                      |
| 415403                                       | Rent, Uniforms                 | \$ -                         | \$        | -                            | \$        | -                                | \$        | -                                | \$        | -                            |
| 415410                                       | Leases And Rentals-Equipment   | \$ 2,145                     | \$        | 2,145                        | \$        | 7,300                            | \$        | 7,300                            | \$        | 7,300                        |
| 415535                                       | Conference & Education Expense | \$ 2,400                     | \$        | 2,400                        | \$        | 2,400                            | \$        | 2,400                            | \$        | 2,400                        |
| 415801                                       | Miscellaneous                  | \$ -                         | \$        | -                            | \$        | -                                | \$        | -                                | \$        | -                            |
| 416001                                       | Office Supplies                | \$ 1,025                     | \$        | 1,025                        | \$        | 1,025                            | \$        | 1,025                            | \$        | 1,025                        |
| 416005                                       | Custodial Supplies             | \$ -                         | \$        | -                            | \$        | -                                | \$        | -                                | \$        | -                            |
| 416007                                       | Repair & Maintenance Supplies  | \$ 1,500                     | \$        | 1,500                        | \$        | 1,500                            | \$        | 1,500                            | \$        | 1,500                        |
| 416008                                       | Vehicle Fuels                  | \$ 25,000                    | \$        | 25,000                       | \$        | 20,000                           | \$        | 17,000                           | \$        | 17,000                       |
| 416009                                       | Vehicle Supplies               | \$ 8,000                     | \$        | 8,010                        | \$        | 10,000                           | \$        | 10,000                           | \$        | 10,000                       |
| 416011                                       | Uniform and Clothing           | \$ 7,000                     | \$        | 7,000                        | \$        | 8,000                            | \$        | 8,000                            | \$        | 8,000                        |
| 416021                                       | Paper Stock & Forms            | \$ 2,535                     | \$        | 2,535                        | \$        | 2,535                            | \$        | 2,535                            | \$        | 2,535                        |
| 418205                                       | Motor Vehicles & Equipment     | \$ -                         | \$        | 64,625                       | \$        | 65,000                           | \$        | -                                | \$        | -                            |
| 418212                                       | Tools                          | \$ 5,000                     | \$        | 5,134                        | \$        | 5,000                            | \$        | 5,000                            | \$        | 5,000                        |
| 418218                                       | Equipment-Other                | \$ 15,000                    | \$        | 15,000                       | \$        | 15,000                           | \$        | 15,000                           | \$        | 15,000                       |
| 418330                                       | Capital Equipment Lease        | \$ -                         | \$        | -                            | \$        | -                                | \$        | -                                | \$        | -                            |
| 418420                                       | Facilities Improvements        | \$ -                         | \$        | -                            | \$        | -                                | \$        | -                                | \$        | -                            |
|                                              | <b>TOTAL</b>                   | <b>\$ 1,194,211</b>          | <b>\$</b> | <b>1,273,350</b>             | <b>\$</b> | <b>1,294,005</b>                 | <b>\$</b> | <b>1,241,505</b>                 | <b>\$</b> | <b>1,241,505</b>             |

WASHINGTON COUNTY, VIRGINIA  
ADOPTED OPERATING BUDGET-EXPENDITURE  
FISCAL YEAR 2025-2026

Adopted on June 10, 2025

|                                           |                               | ADOPTED<br>BUDGET<br>FY/2025 | AMENDED<br>BUDGET<br>FY/2025 | DEPARTMENT<br>REQUEST<br>FY/2026 | CO ADMIN<br>RECOMMEND<br>FY/2026 | ADOPTED<br>BUDGET<br>FY/2026 |
|-------------------------------------------|-------------------------------|------------------------------|------------------------------|----------------------------------|----------------------------------|------------------------------|
| <b>043210-General Services-Properties</b> |                               |                              |                              |                                  |                                  |                              |
| <b>501 GOVERNMENT CENTER BLDG</b>         |                               |                              |                              |                                  |                                  |                              |
| 413170                                    | Purchased Services            | \$ 1,200                     | \$ 1,200                     | \$ -                             | \$ -                             | \$ -                         |
| 413320                                    | Maint. Service Contracts      | \$ 18,850                    | \$ 18,850                    | \$ 18,850                        | \$ 18,850                        | \$ 18,850                    |
| 415110                                    | Electricity                   | \$ 80,000                    | \$ 80,000                    | \$ 65,000                        | \$ 65,000                        | \$ 65,000                    |
| 415120                                    | Natural Gas                   | \$ 2,370                     | \$ 2,370                     | \$ 3,200                         | \$ 3,200                         | \$ 3,200                     |
| 415130                                    | Water/Sewer                   | \$ 6,000                     | \$ 6,000                     | \$ 7,000                         | \$ 7,000                         | \$ 7,000                     |
| 415140                                    | Garbage                       | \$ 2,060                     | \$ 2,060                     | \$ 3,500                         | \$ 3,500                         | \$ 3,500                     |
| 416005                                    | Custodian Supplies            | \$ 8,000                     | \$ 8,000                     | \$ 12,000                        | \$ 12,000                        | \$ 12,000                    |
| 416007                                    | Repair & Maintenance Supplies | \$ 15,000                    | \$ 15,000                    | \$ 15,000                        | \$ 15,000                        | \$ 15,000                    |
| 418202                                    | Furniture & Equipment         | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 418420                                    | Facilities Improvements       | \$ 10,000                    | \$ 22,422                    | \$ 10,000                        | \$ 7,000                         | \$ 7,000                     |
|                                           | <b>TOTAL</b>                  | <b>\$ 143,480</b>            | <b>\$ 155,902</b>            | <b>\$ 134,550</b>                | <b>\$ 131,550</b>                | <b>\$ 131,550</b>            |
| <b>504 COURTHOUSE BLDG</b>                |                               |                              |                              |                                  |                                  |                              |
| 413120                                    | Professional Services         | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 413320                                    | Maint. Service Contracts      | \$ 23,000                    | \$ 23,000                    | \$ 23,000                        | \$ 23,000                        | \$ 23,000                    |
| 415110                                    | Electricity                   | \$ 75,000                    | \$ 75,000                    | \$ 105,000                       | \$ 105,000                       | \$ 105,000                   |
| 415120                                    | Natural Gas                   | \$ 3,500                     | \$ 3,500                     | \$ 3,000                         | \$ 3,000                         | \$ 3,000                     |
| 415130                                    | Water/Sewer                   | \$ 15,000                    | \$ 15,000                    | \$ 12,000                        | \$ 12,000                        | \$ 12,000                    |
| 415140                                    | Garbage                       | \$ 2,500                     | \$ 2,500                     | \$ 2,500                         | \$ 2,500                         | \$ 2,500                     |
| 416005                                    | Custodian Supplies            | \$ 9,500                     | \$ 9,537                     | \$ 15,000                        | \$ 15,000                        | \$ 15,000                    |
| 416007                                    | Repair & Maintenance Supplies | \$ 25,000                    | \$ 25,000                    | \$ 25,000                        | \$ 15,000                        | \$ 15,000                    |
| 418420                                    | Facilities Improvements       | \$ 25,000                    | \$ 25,000                    | \$ 25,000                        | \$ 10,000                        | \$ 10,000                    |
|                                           | <b>TOTAL</b>                  | <b>\$ 178,500</b>            | <b>\$ 178,537</b>            | <b>\$ 210,500</b>                | <b>\$ 185,500</b>                | <b>\$ 185,500</b>            |
| <b>505 PUBLIC SAFETY BLDG</b>             |                               |                              |                              |                                  |                                  |                              |
| 413170                                    | Purchased Services            | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 413320                                    | Maint. Service Contracts      | \$ 6,500                     | \$ 8,260                     | \$ 9,000                         | \$ 9,000                         | \$ 9,000                     |
| 415110                                    | Electricity                   | \$ 85,000                    | \$ 85,000                    | \$ 90,000                        | \$ 90,000                        | \$ 90,000                    |
| 415120                                    | Natural Gas                   | \$ 5,850                     | \$ 5,850                     | \$ 5,850                         | \$ 5,850                         | \$ 5,850                     |
| 415130                                    | Water/Sewer                   | \$ 4,500                     | \$ 4,500                     | \$ 4,500                         | \$ 4,500                         | \$ 4,500                     |
| 415140                                    | Garbage                       | \$ 2,000                     | \$ 2,000                     | \$ 2,600                         | \$ 2,600                         | \$ 2,600                     |
| 416005                                    | Custodian Supplies            | \$ 7,500                     | \$ 7,500                     | \$ 8,500                         | \$ 8,500                         | \$ 8,500                     |
| 416007                                    | Repair & Maintenance Supplies | \$ 15,500                    | \$ 30,764                    | \$ 15,500                        | \$ 10,500                        | \$ 10,500                    |
| 416008                                    | Vehicle Fuels                 | \$ 2,500                     | \$ 2,500                     | \$ 2,500                         | \$ 2,500                         | \$ 2,500                     |
| 418420                                    | Facilities Improvements       | \$ 10,000                    | \$ 10,000                    | \$ 35,000                        | \$ 25,000                        | \$ 25,000                    |
|                                           | <b>TOTAL</b>                  | <b>\$ 139,350</b>            | <b>\$ 156,374</b>            | <b>\$ 173,450</b>                | <b>\$ 158,450</b>                | <b>\$ 158,450</b>            |

WASHINGTON COUNTY, VIRGINIA  
ADOPTED OPERATING BUDGET-EXPENDITURE  
FISCAL YEAR 2025-2026

Adopted on June 10, 2025

|                                    |                               | ADOPTED<br>BUDGET<br>FY/2025 | AMENDED<br>BUDGET<br>FY/2025 | DEPARTMENT<br>REQUEST<br>FY/2026 | CO ADMIN<br>RECOMMEND<br>FY/2026 | ADOPTED<br>BUDGET<br>FY/2026 |
|------------------------------------|-------------------------------|------------------------------|------------------------------|----------------------------------|----------------------------------|------------------------------|
| 043210-General Services-Properties |                               |                              |                              |                                  |                                  |                              |
| 506 VALLEY ST BLDG                 |                               |                              |                              |                                  |                                  |                              |
| 413320                             | Maint. Service Contracts      | \$ 1,600                     | \$ 1,600                     | \$ 1,600                         | \$ 1,600                         | \$ 1,600                     |
| 415110                             | Electricity                   | \$ 7,000                     | \$ 7,000                     | \$ 5,500                         | \$ 5,500                         | \$ 5,500                     |
| 415120                             | Natural Gas                   | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 415130                             | Water/Sewer                   | \$ 1,100                     | \$ 1,100                     | \$ 1,200                         | \$ 1,200                         | \$ 1,200                     |
| 416005                             | Custodian Supplies            | \$ 500                       | \$ 500                       | \$ 500                           | \$ 500                           | \$ 500                       |
| 416007                             | Repair & Maintenance Supplies | \$ 1,500                     | \$ 1,500                     | \$ 1,500                         | \$ 1,500                         | \$ 1,500                     |
| 418420                             | Facilities Improvements       | \$ 2,500                     | \$ 2,500                     | \$ 2,500                         | \$ 2,500                         | \$ 2,500                     |
| TOTAL                              |                               | \$ 14,200                    | \$ 14,200                    | \$ 12,800                        | \$ 12,800                        | \$ 12,800                    |
| 507 ANIMAL CONTROL BLDG            |                               |                              |                              |                                  |                                  |                              |
| 413120                             | Professional Services         | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 413320                             | Maint. Service Contracts      | \$ 3,000                     | \$ 3,000                     | \$ 4,000                         | \$ 4,000                         | \$ 4,000                     |
| 415110                             | Electricity                   | \$ 18,000                    | \$ 18,000                    | \$ 20,000                        | \$ 20,000                        | \$ 20,000                    |
| 415120                             | Natural Gas                   | \$ 1,500                     | \$ 1,500                     | \$ 1,500                         | \$ 1,500                         | \$ 1,500                     |
| 415130                             | Water/Sewer                   | \$ 2,500                     | \$ 2,500                     | \$ 2,500                         | \$ 2,500                         | \$ 2,500                     |
| 416005                             | Custodian Supplies            | \$ 1,500                     | \$ 1,500                     | \$ 4,000                         | \$ 4,000                         | \$ 4,000                     |
| 416007                             | Repair & Maintenance Supplies | \$ 2,500                     | \$ 2,500                     | \$ 2,500                         | \$ 2,500                         | \$ 2,500                     |
| 418420                             | Facilities Improvements       | \$ 3,000                     | \$ 3,000                     | \$ 3,000                         | \$ 3,000                         | \$ 3,000                     |
| TOTAL                              |                               | \$ 32,000                    | \$ 32,000                    | \$ 37,500                        | \$ 37,500                        | \$ 37,500                    |
| 508 GREEN COVE COMM CTR            |                               |                              |                              |                                  |                                  |                              |
| 413320                             | Maint. Service Contracts      | \$ 250                       | \$ 250                       | \$ 15,000                        | \$ 15,000                        | \$ 15,000                    |
| 415110                             | Electricity                   | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 415120                             | Natural Gas                   | \$ 360                       | \$ 360                       | \$ 360                           | \$ 360                           | \$ 360                       |
| 416007                             | Repair & Maintenance Supplies | \$ 500                       | \$ 500                       | \$ 500                           | \$ 500                           | \$ 500                       |
| 418420                             | Facilities Improvements       | \$ 500                       | \$ 500                       | \$ 500                           | \$ 500                           | \$ 500                       |
| TOTAL                              |                               | \$ 1,610                     | \$ 1,610                     | \$ 16,360                        | \$ 16,360                        | \$ 16,360                    |
| 509 CLINCHBURG COMM CTR            |                               |                              |                              |                                  |                                  |                              |
| 413320                             | Maint. Service Contracts      | \$ -                         | \$ -                         | \$ 15,000                        | \$ 15,000                        | \$ 15,000                    |
| 416007                             | Repair & Maintenance Supplies | \$ 300                       | \$ 300                       | \$ 300                           | \$ 300                           | \$ 300                       |
| 418420                             | Facilities Improvements       | \$ 500                       | \$ 500                       | \$ 500                           | \$ 500                           | \$ 500                       |
| 418610                             | Land Acquisition              | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 418620                             | Land Improvement              | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| TOTAL                              |                               | \$ 800                       | \$ 800                       | \$ 15,800                        | \$ 15,800                        | \$ 15,800                    |

WASHINGTON COUNTY, VIRGINIA  
ADOPTED OPERATING BUDGET-EXPENDITURE  
FISCAL YEAR 2025-2026

Adopted on June 10, 2025

|                                           |                               | ADOPTED<br>BUDGET<br>FY/2025 |              | AMENDED<br>BUDGET<br>FY/2025 |               | DEPARTMENT<br>REQUEST<br>FY/2026 |               | CO ADMIN<br>RECOMMEND<br>FY/2026 |               | ADOPTED<br>BUDGET<br>FY/2026 |
|-------------------------------------------|-------------------------------|------------------------------|--------------|------------------------------|---------------|----------------------------------|---------------|----------------------------------|---------------|------------------------------|
| <b>043210-General Services-Properties</b> |                               |                              |              |                              |               |                                  |               |                                  |               |                              |
| <b>510 HAYTERS GAP COMM CTR</b>           |                               |                              |              |                              |               |                                  |               |                                  |               |                              |
| 413170                                    | Purchased Services            | \$                           | -            | \$                           | -             | \$                               | -             | \$                               | -             | \$                           |
| 413320                                    | Maint. Service Contracts      | \$                           | 2,000        | \$                           | 10,772        | \$                               | 15,000        | \$                               | 15,000        | \$                           |
| 415120                                    | Natural Gas                   | \$                           | -            | \$                           | -             | \$                               | -             | \$                               | -             | \$                           |
| 416007                                    | Repair & Maintenance Supplies | \$                           | 5,000        | \$                           | 5,000         | \$                               | 5,000         | \$                               | 5,000         | \$                           |
| 418420                                    | Facilities Improvements       | \$                           | 1,000        | \$                           | 17,598        | \$                               | 17,598        | \$                               | 1,000         | \$                           |
|                                           | <b>TOTAL</b>                  | \$                           | <b>8,000</b> | \$                           | <b>33,370</b> | \$                               | <b>37,598</b> | \$                               | <b>21,000</b> | \$                           |
| <b>511 MENDOTA COMM CTR</b>               |                               |                              |              |                              |               |                                  |               |                                  |               |                              |
| 413320                                    | Main. Service Contracts       | \$                           | -            | \$                           | -             | \$                               | 15,000        | \$                               | 15,000        | \$                           |
| 416007                                    | Repair & Maintenance Supplies | \$                           | 6,000        | \$                           | 6,000         | \$                               | 6,000         | \$                               | 6,000         | \$                           |
| 418420                                    | Facilities Improvements       | \$                           | 1,000        | \$                           | 1,000         | \$                               | 1,000         | \$                               | 1,000         | \$                           |
|                                           | <b>TOTAL</b>                  | \$                           | <b>7,000</b> | \$                           | <b>7,000</b>  | \$                               | <b>22,000</b> | \$                               | <b>22,000</b> | \$                           |
| <b>512 PARK STREET BLDG</b>               |                               |                              |              |                              |               |                                  |               |                                  |               |                              |
| 413320                                    | Maint. Service Contracts      | \$                           | 122          | \$                           | 122           | \$                               | 150           | \$                               | 150           | \$                           |
| 415110                                    | Electricity                   | \$                           | 2,500        | \$                           | 2,500         | \$                               | 3,800         | \$                               | 3,800         | \$                           |
| 415120                                    | Natural Gas                   | \$                           | -            | \$                           | -             | \$                               | -             | \$                               | -             | \$                           |
| 415130                                    | Water/Sewer                   | \$                           | 1,700        | \$                           | 1,700         | \$                               | 1,700         | \$                               | 1,700         | \$                           |
| 416007                                    | Repair & Maintenance Supplies | \$                           | 500          | \$                           | 500           | \$                               | 500           | \$                               | 500           | \$                           |
| 418420                                    | Facilities Improvements       | \$                           | 1,000        | \$                           | 1,000         | \$                               | 1,000         | \$                               | 1,000         | \$                           |
|                                           | <b>TOTAL</b>                  | \$                           | <b>5,822</b> | \$                           | <b>5,822</b>  | \$                               | <b>7,150</b>  | \$                               | <b>7,150</b>  | \$                           |
| <b>513 TOWER ON BRUMLEY MTN</b>           |                               |                              |              |                              |               |                                  |               |                                  |               |                              |
| 415110                                    | Electricity                   | \$                           | 1,700        | \$                           | 1,700         | \$                               | 1,700         | \$                               | 1,700         | \$                           |
| 415420                                    | Leases and Rentals-Facilities | \$                           | -            | \$                           | -             | \$                               | -             | \$                               | -             | \$                           |
|                                           | <b>TOTAL</b>                  | \$                           | <b>1,700</b> | \$                           | <b>1,700</b>  | \$                               | <b>1,700</b>  | \$                               | <b>1,700</b>  | \$                           |
| <b>514 TOWER ON RESERVIOIR HILL</b>       |                               |                              |              |                              |               |                                  |               |                                  |               |                              |
| 413320                                    | Maint. Service Contracts      | \$                           | -            | \$                           | -             | \$                               | -             | \$                               | -             | \$                           |
| 415110                                    | Electricity                   | \$                           | 500          | \$                           | 500           | \$                               | 1,900         | \$                               | 1,900         | \$                           |
| 415120                                    | Natural Gas                   | \$                           | -            | \$                           | -             | \$                               | -             | \$                               | -             | \$                           |
|                                           | <b>TOTAL</b>                  | \$                           | <b>500</b>   | \$                           | <b>500</b>    | \$                               | <b>1,900</b>  | \$                               | <b>1,900</b>  | \$                           |

WASHINGTON COUNTY, VIRGINIA  
ADOPTED OPERATING BUDGET-EXPENDITURE  
FISCAL YEAR 2025-2026

Adopted on June 10, 2025

|                                           |                               | ADOPTED<br>BUDGET<br>FY/2025 |           | AMENDED<br>BUDGET<br>FY/2025 |           | DEPARTMENT<br>REQUEST<br>FY/2026 |           | CO ADMIN<br>RECOMMEND<br>FY/2026 |           | ADOPTED<br>BUDGET<br>FY/2026 |
|-------------------------------------------|-------------------------------|------------------------------|-----------|------------------------------|-----------|----------------------------------|-----------|----------------------------------|-----------|------------------------------|
| <b>043210-General Services-Properties</b> |                               |                              |           |                              |           |                                  |           |                                  |           |                              |
| <b>515 GREEN COVE EMS/Fire Station</b>    |                               |                              |           |                              |           |                                  |           |                                  |           |                              |
| 413320                                    | Maint. Service Contracts      | \$ 600                       | \$        | 600                          | \$        | 600                              | \$        | 600                              | \$        | 600                          |
| 415110                                    | Electricity                   | \$ 8,400                     | \$        | 8,400                        | \$        | 6,500                            | \$        | 6,500                            | \$        | 6,500                        |
| 415230                                    | Telecommunications            | \$ -                         | \$        | -                            | \$        | -                                | \$        | -                                | \$        | -                            |
| 416007                                    | Repair & Maintenance Supplies | \$ 2,500                     | \$        | 2,500                        | \$        | 3,000                            | \$        | 3,000                            | \$        | 3,000                        |
| 418420                                    | Facilities Improvements       | \$ -                         | \$        | 22,320                       | \$        | 3,000                            | \$        | 3,000                            | \$        | 3,000                        |
|                                           | <b>TOTAL</b>                  | <b>\$ 11,500</b>             | <b>\$</b> | <b>33,820</b>                | <b>\$</b> | <b>13,100</b>                    | <b>\$</b> | <b>13,100</b>                    | <b>\$</b> | <b>13,100</b>                |
| <b>516 GLADE SPRING EMS STATION</b>       |                               |                              |           |                              |           |                                  |           |                                  |           |                              |
| 413320                                    | Maint. Service Contracts      | \$ -                         | \$        | -                            | \$        | 6,000                            | \$        | 6,000                            | \$        | 6,000                        |
| 415110                                    | Electricity                   | \$ -                         | \$        | -                            | \$        | 4,000                            | \$        | 4,000                            | \$        | 4,000                        |
| 415120                                    | Natural Gas                   | \$ -                         | \$        | -                            | \$        | 1,000                            | \$        | 1,000                            | \$        | 1,000                        |
| 415130                                    | Water & Sewer                 | \$ -                         | \$        | -                            | \$        | 2,500                            | \$        | 2,500                            | \$        | 2,500                        |
| 416005                                    | Cleaning Supplies             | \$ -                         | \$        | -                            | \$        | 3,000                            | \$        | 3,000                            | \$        | 3,000                        |
| 416007                                    | Repair & Maintenance Supplies | \$ -                         | \$        | -                            | \$        | 2,500                            | \$        | 2,500                            | \$        | 2,500                        |
| 418420                                    | Facilities Improvements       | \$ -                         | \$        | -                            | \$        | 2,500                            | \$        | 2,500                            | \$        | 2,500                        |
|                                           | <b>TOTAL</b>                  | <b>\$ -</b>                  | <b>\$</b> | <b>-</b>                     | <b>\$</b> | <b>21,500</b>                    | <b>\$</b> | <b>21,500</b>                    | <b>\$</b> | <b>21,500</b>                |
| <b>517 STORAGE BLDG</b>                   |                               |                              |           |                              |           |                                  |           |                                  |           |                              |
| 415120                                    | Natural Gas                   | \$ 158                       | \$        | 158                          | \$        | 150                              | \$        | 150                              | \$        | 150                          |
| 416007                                    | Repair & Maintenance Supplies | \$ 250                       | \$        | 250                          | \$        | 250                              | \$        | 250                              | \$        | 250                          |
| 418420                                    | Facilities Improvements       | \$ 100                       | \$        | 100                          | \$        | 100                              | \$        | 100                              | \$        | 100                          |
|                                           | <b>TOTAL</b>                  | <b>\$ 508</b>                | <b>\$</b> | <b>508</b>                   | <b>\$</b> | <b>500</b>                       | <b>\$</b> | <b>500</b>                       | <b>\$</b> | <b>500</b>                   |
| <b>518 COURTHOUSE ANNEX</b>               |                               |                              |           |                              |           |                                  |           |                                  |           |                              |
| 413320                                    | Maint. Service Contracts      | \$ 2,000                     | \$        | 2,000                        | \$        | 2,000                            | \$        | 2,000                            | \$        | 2,000                        |
| 415110                                    | Electricity                   | \$ 8,000                     | \$        | 8,000                        | \$        | 11,000                           | \$        | 11,000                           | \$        | 11,000                       |
| 415120                                    | Natural Gas                   | \$ -                         | \$        | -                            | \$        | -                                | \$        | -                                | \$        | -                            |
| 415130                                    | Water/Sewer                   | \$ 1,800                     | \$        | 1,800                        | \$        | 1,800                            | \$        | 1,800                            | \$        | 1,800                        |
| 416005                                    | Custodian Supplies            | \$ 1,000                     | \$        | 1,000                        | \$        | 1,000                            | \$        | 1,000                            | \$        | 1,000                        |
| 416007                                    | Repair & Maintenance Supplies | \$ 5,000                     | \$        | 5,000                        | \$        | 5,000                            | \$        | 5,000                            | \$        | 5,000                        |
| 418420                                    | Facilities Improvements       | \$ 5,000                     | \$        | 5,000                        | \$        | 5,000                            | \$        | 5,000                            | \$        | 5,000                        |
|                                           | <b>TOTAL</b>                  | <b>\$ 22,800</b>             | <b>\$</b> | <b>22,800</b>                | <b>\$</b> | <b>25,800</b>                    | <b>\$</b> | <b>25,800</b>                    | <b>\$</b> | <b>25,800</b>                |
| <b>520 OTHER LOCATIONS</b>                |                               |                              |           |                              |           |                                  |           |                                  |           |                              |
| 413170                                    | Purchased Services            | \$ 7,500                     | \$        | 7,500                        | \$        | 7,500                            | \$        | 7,500                            | \$        | 7,500                        |
| 413320                                    | Maint. Service Contracts      | \$ 1,500                     | \$        | 1,500                        | \$        | 2,500                            | \$        | 2,500                            | \$        | 2,500                        |
| 415110                                    | Electricity                   | \$ 16,500                    | \$        | 16,500                       | \$        | 16,500                           | \$        | 16,500                           | \$        | 16,500                       |
| 416005                                    | Custodian Supplies            | \$ -                         | \$        | -                            | \$        | -                                | \$        | -                                | \$        | -                            |
| 416007                                    | Repair & Maintenance Supplies | \$ 4,500                     | \$        | 4,500                        | \$        | 4,500                            | \$        | 4,500                            | \$        | 4,500                        |
| 418420                                    | Facilities Improvements       | \$ 15,000                    | \$        | 15,000                       | \$        | 15,000                           | \$        | 5,000                            | \$        | 5,000                        |
|                                           | <b>TOTAL</b>                  | <b>\$ 45,000</b>             | <b>\$</b> | <b>45,000</b>                | <b>\$</b> | <b>46,000</b>                    | <b>\$</b> | <b>36,000</b>                    | <b>\$</b> | <b>36,000</b>                |

WASHINGTON COUNTY, VIRGINIA  
ADOPTED OPERATING BUDGET-EXPENDITURE  
FISCAL YEAR 2025-2026

Adopted on June 10, 2025

|                                           |                               | ADOPTED<br>BUDGET<br>FY/2025 | AMENDED<br>BUDGET<br>FY/2025 | DEPARTMENT<br>REQUEST<br>FY/2026 | CO ADMIN<br>RECOMMEND<br>FY/2026 | ADOPTED<br>BUDGET<br>FY/2026 |
|-------------------------------------------|-------------------------------|------------------------------|------------------------------|----------------------------------|----------------------------------|------------------------------|
| <b>043210-General Services-Properties</b> |                               |                              |                              |                                  |                                  |                              |
| <b>521 MENDOTA TRAIL</b>                  |                               |                              |                              |                                  |                                  |                              |
| 411300                                    | Compensation-Part Time        | \$ 30,000                    | \$ 30,000                    | \$ -                             | \$ -                             | \$ -                         |
| 412100                                    | FICA                          | \$ 2,295                     | \$ 2,295                     | \$ -                             | \$ -                             | \$ -                         |
| 413120                                    | Professional Services         | \$ 55,000                    | \$ 55,000                    | \$ 30,000                        | \$ 30,000                        | \$ 30,000                    |
| 413170                                    | Purchase Services             | \$ 30,000                    | \$ 30,000                    | \$ -                             | \$ -                             | \$ -                         |
| 415110                                    | Electricity                   | \$ 2,500                     | \$ 2,500                     | \$ 1,000                         | \$ 1,000                         | \$ 1,000                     |
| 415130                                    | Water/Sewer                   | \$ 1,000                     | \$ 1,000                     | \$ 1,900                         | \$ 1,900                         | \$ 1,900                     |
| 415865                                    | Grant Match                   | \$ -                         | \$ 100,000                   | \$ -                             | \$ -                             | \$ -                         |
| 416014                                    | Other Operating Expense       | \$ 100,000                   | \$ 100,707                   | \$ 100,000                       | \$ 50,000                        | \$ 50,000                    |
| 418218                                    | Equipment-Other               | \$ -                         | \$ 100,000                   | \$ 15,000                        | \$ 15,000                        | \$ 15,000                    |
| 418420                                    | Facilities Improvements       | \$ -                         | \$ 40,000                    | \$ 100,000                       | \$ -                             | \$ -                         |
| 418610                                    | Land Acquisition              | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| <b>TOTAL</b>                              |                               | <b>\$ 220,795</b>            | <b>\$ 461,502</b>            | <b>\$ 247,900</b>                | <b>\$ 97,900</b>                 | <b>\$ 97,900</b>             |
| <b>525 VALLEY RESCUE BUILDING</b>         |                               |                              |                              |                                  |                                  |                              |
| 413320                                    | Maint. Service Contracts      | \$ 2,500                     | \$ 2,500                     | \$ 2,500                         | \$ 2,500                         | \$ 2,500                     |
| 415110                                    | Electricity                   | \$ 3,000                     | \$ 3,000                     | \$ 2,000                         | \$ 2,000                         | \$ 2,000                     |
| 415120                                    | Natural Gas                   | \$ 2,500                     | \$ 2,500                     | \$ 1,000                         | \$ 1,000                         | \$ 1,000                     |
| 415130                                    | Water/Sewer                   | \$ 1,500                     | \$ 1,500                     | \$ 1,500                         | \$ 1,500                         | \$ 1,500                     |
| 416005                                    | Custodian Supplies            | \$ 1,000                     | \$ 1,000                     | \$ 1,000                         | \$ 1,000                         | \$ 1,000                     |
| 416007                                    | Repair & Maintenance Supplies | \$ 2,500                     | \$ 2,500                     | \$ 2,500                         | \$ 2,500                         | \$ 2,500                     |
| 418420                                    | Facilities Improvements       | \$ 2,500                     | \$ 2,500                     | \$ 2,500                         | \$ 2,500                         | \$ 2,500                     |
| <b>TOTAL</b>                              |                               | <b>\$ 15,500</b>             | <b>\$ 15,500</b>             | <b>\$ 13,000</b>                 | <b>\$ 13,000</b>                 | <b>\$ 13,000</b>             |
| <b>540 MAIN BRANCH LIBRARY</b>            |                               |                              |                              |                                  |                                  |                              |
| 413320                                    | Maint. Service Contracts      | \$ 35,100                    | \$ 35,100                    | \$ 35,000                        | \$ 35,000                        | \$ 35,000                    |
| 415140                                    | Garbage                       | \$ 3,000                     | \$ 3,000                     | \$ 3,000                         | \$ 3,000                         | \$ 3,000                     |
| 416005                                    | Custodian Supplies            | \$ 6,500                     | \$ 7,290                     | \$ 7,500                         | \$ 7,500                         | \$ 7,500                     |
| 416007                                    | Repair & Maintenance Supplies | \$ 14,000                    | \$ 14,707                    | \$ 14,000                        | \$ 14,000                        | \$ 14,000                    |
| 418420                                    | Facilities Improvements       | \$ 20,000                    | \$ 209,886                   | \$ 20,000                        | \$ 15,000                        | \$ 15,000                    |
| <b>TOTAL</b>                              |                               | <b>\$ 78,600</b>             | <b>\$ 269,983</b>            | <b>\$ 79,500</b>                 | <b>\$ 74,500</b>                 | <b>\$ 74,500</b>             |

WASHINGTON COUNTY, VIRGINIA  
ADOPTED OPERATING BUDGET-EXPENDITURE  
FISCAL YEAR 2025-2026

Adopted on June 10, 2025

|                                           |                                         | ADOPTED<br>BUDGET<br>FY/2025 | AMENDED<br>BUDGET<br>FY/2025 | DEPARTMENT<br>REQUEST<br>FY/2026 | CO ADMIN<br>RECOMMEND<br>FY/2026 | ADOPTED<br>BUDGET<br>FY/2026 |
|-------------------------------------------|-----------------------------------------|------------------------------|------------------------------|----------------------------------|----------------------------------|------------------------------|
| <b>043210-General Services-Properties</b> |                                         |                              |                              |                                  |                                  |                              |
| <b>541 GLADE SPRING BRANCH LIBRARY</b>    |                                         |                              |                              |                                  |                                  |                              |
|                                           |                                         | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 413320                                    | Maint. Service Contracts                | \$ 10,900                    | \$ 10,900                    | \$ 10,900                        | \$ 10,900                        | \$ 10,900                    |
| 415110                                    | Electricity                             | \$ 7,500                     | \$ 7,500                     | \$ 7,500                         | \$ 7,500                         | \$ 7,500                     |
| 415130                                    | Water/Sewer                             | \$ 2,500                     | \$ 2,500                     | \$ 2,500                         | \$ 2,500                         | \$ 2,500                     |
| 415140                                    | Garbage                                 | \$ 2,500                     | \$ 2,500                     | \$ 2,500                         | \$ 2,500                         | \$ 2,500                     |
| 416007                                    | Repair & Maintenance Supplies           | \$ 2,500                     | \$ 2,500                     | \$ 2,500                         | \$ 2,500                         | \$ 2,500                     |
| 418420                                    | Facilities Improvements                 | \$ 1,000                     | \$ 1,000                     | \$ 1,000                         | \$ 1,000                         | \$ 1,000                     |
|                                           | <b>TOTAL</b>                            | <b>\$ 26,900</b>             | <b>\$ 26,900</b>             | <b>\$ 26,900</b>                 | <b>\$ 26,900</b>                 | <b>\$ 26,900</b>             |
| <b>542 DAMASCUS BRANCH LIBRARY</b>        |                                         |                              |                              |                                  |                                  |                              |
| 413320                                    | Maint. Service Contracts                | \$ 10,800                    | \$ 10,800                    | \$ 10,800                        | \$ 10,800                        | \$ 10,800                    |
| 415140                                    | Garbage                                 | \$ 2,500                     | \$ 2,500                     | \$ 2,500                         | \$ 2,500                         | \$ 2,500                     |
| 416007                                    | Repair & Maintenance Supplies           | \$ 5,000                     | \$ 5,000                     | \$ 5,000                         | \$ 5,000                         | \$ 5,000                     |
| 418420                                    | Facilities Improvements                 | \$ 1,000                     | \$ 1,000                     | \$ 1,000                         | \$ 1,000                         | \$ 1,000                     |
|                                           | <b>TOTAL</b>                            | <b>\$ 19,300</b>             | <b>\$ 19,300</b>             | <b>\$ 19,300</b>                 | <b>\$ 19,300</b>                 | <b>\$ 19,300</b>             |
| <b>543 MENDOTA BRANCH LIBRARY</b>         |                                         |                              |                              |                                  |                                  |                              |
| 416007                                    | Repair & Maintenance Supplies           | \$ 975                       | \$ 975                       | \$ 1,000                         | \$ 1,000                         | \$ 1,000                     |
| 418420                                    | Facilities Improvements                 | \$ 975                       | \$ 975                       | \$ 1,000                         | \$ 1,000                         | \$ 1,000                     |
|                                           | <b>TOTAL</b>                            | <b>\$ 1,950</b>              | <b>\$ 1,950</b>              | <b>\$ 2,000</b>                  | <b>\$ 2,000</b>                  | <b>\$ 2,000</b>              |
| <b>544 HAYTER'S GAP BRANCH LIBRARY</b>    |                                         |                              |                              |                                  |                                  |                              |
| 413320                                    | Maint. Service Contracts                | \$ 2,850                     | \$ 2,850                     | \$ 2,850                         | \$ 2,850                         | \$ 2,850                     |
| 416007                                    | Repair & Maintenance Supplies           | \$ 975                       | \$ 975                       | \$ 1,000                         | \$ 1,000                         | \$ 1,000                     |
| 418420                                    | Facilities Improvements                 | \$ 975                       | \$ 975                       | \$ 1,000                         | \$ 1,000                         | \$ 1,000                     |
|                                           | <b>TOTAL</b>                            | <b>\$ 4,800</b>              | <b>\$ 4,800</b>              | <b>\$ 4,850</b>                  | <b>\$ 4,850</b>                  | <b>\$ 4,850</b>              |
|                                           | <b>TOTAL GENERAL SERVICE PROPERTIES</b> | <b>\$ 980,615</b>            | <b>\$ 1,489,878</b>          | <b>\$ 1,171,658</b>              | <b>\$ 947,060</b>                | <b>\$ 947,060</b>            |
|                                           | <b>TOTAL PUBLIC WORKS</b>               | <b>\$ 6,574,637</b>          | <b>\$ 7,233,629</b>          | <b>\$ 7,141,746</b>              | <b>\$ 6,701,843</b>              | <b>\$ 6,701,843</b>          |

WASHINGTON COUNTY, VIRGINIA  
ADOPTED OPERATING BUDGET-EXPENDITURE  
FISCAL YEAR 2025-2026

Adopted on June 10, 2025

|                                                  |                                        | ADOPTED<br>BUDGET<br>FY/2025 |           | AMENDED<br>BUDGET<br>FY/2025 |           | DEPARTMENT<br>REQUEST<br>FY/2026 |           | CO ADMIN<br>RECOMMEND<br>FY/2026 |           | ADOPTED<br>BUDGET<br>FY/2026 |
|--------------------------------------------------|----------------------------------------|------------------------------|-----------|------------------------------|-----------|----------------------------------|-----------|----------------------------------|-----------|------------------------------|
| <b>051100-Health Services</b>                    |                                        |                              |           |                              |           |                                  |           |                                  |           |                              |
| 415610                                           | County Health Department               | \$ 538,874                   | \$        | 538,874                      | \$        | 714,726                          | \$        | 538,874                          | \$        | 538,874                      |
|                                                  | <b>TOTAL</b>                           | <b>\$ 538,874</b>            | <b>\$</b> | <b>538,874</b>               | <b>\$</b> | <b>714,726</b>                   | <b>\$</b> | <b>538,874</b>                   | <b>\$</b> | <b>538,874</b>               |
| <b>052100-Mental Health &amp; Disabilities S</b> |                                        |                              |           |                              |           |                                  |           |                                  |           |                              |
| 415610                                           | Highlands Community Svcs-Operations    | \$ 237,500                   | \$        | 237,500                      | \$        | 651,441                          | \$        | 237,500                          | \$        | 237,500                      |
| 415700                                           | Opioid Settlement                      | \$ -                         | \$        | 463,523                      | \$        | -                                | \$        | -                                | \$        | -                            |
|                                                  | <b>TOTAL</b>                           | <b>\$ 237,500</b>            | <b>\$</b> | <b>701,023</b>               | <b>\$</b> | <b>651,441</b>                   | <b>\$</b> | <b>237,500</b>                   | <b>\$</b> | <b>237,500</b>               |
| <b>053230-Area Agency On Aging</b>               |                                        |                              |           |                              |           |                                  |           |                                  |           |                              |
| 415610                                           | District III                           | \$ 73,213                    | \$        | 73,213                       | \$        | 74,300                           | \$        | 74,300                           | \$        | 74,300                       |
|                                                  | <b>TOTAL</b>                           | <b>\$ 73,213</b>             | <b>\$</b> | <b>73,213</b>                | <b>\$</b> | <b>74,300</b>                    | <b>\$</b> | <b>74,300</b>                    | <b>\$</b> | <b>74,300</b>                |
| <b>053630-Community Action Agency</b>            |                                        |                              |           |                              |           |                                  |           |                                  |           |                              |
| 415620                                           | People Inc.-Operations                 | \$ 56,712                    | \$        | 56,712                       | \$        | 56,712                           | \$        | 56,712                           | \$        | 56,712                       |
| 415620                                           | People Inc.-Headstart                  | \$ 21,870                    | \$        | 21,870                       | \$        | 27,500                           | \$        | 21,870                           | \$        | 21,870                       |
|                                                  | <b>TOTAL</b>                           | <b>\$ 78,582</b>             | <b>\$</b> | <b>78,582</b>                | <b>\$</b> | <b>84,212</b>                    | <b>\$</b> | <b>78,582</b>                    | <b>\$</b> | <b>78,582</b>                |
| <b>053650-Senior Groups &amp; Comm Centers</b>   |                                        |                              |           |                              |           |                                  |           |                                  |           |                              |
| 415620                                           | Cleveland Community Center             | \$ 4,387                     | \$        | 4,387                        | \$        | 8,000                            | \$        | 4,387                            | \$        | 4,387                        |
| 415620                                           | Cleveland Community Center             | \$ -                         | \$        | -                            | \$        | 45,000                           | \$        | -                                | \$        | -                            |
| 415620                                           | Damascus Senior Citizens               | \$ 17,550                    | \$        | 17,550                       | \$        | 30,000                           | \$        | 17,550                           | \$        | 17,550                       |
| 415620                                           | Hayter's Gap Community Center          | \$ 33,025                    | \$        | 33,025                       | \$        | 34,225                           | \$        | 33,025                           | \$        | 33,025                       |
| 415620                                           | Konnarock, GC, LV Community Assoc      | \$ 5,265                     | \$        | 5,265                        | \$        | 24,900                           | \$        | 5,265                            | \$        | 5,265                        |
| 415620                                           | Mendota Community Center               | \$ 17,550                    | \$        | 17,550                       | \$        | 19,710                           | \$        | 17,550                           | \$        | 17,550                       |
| 415620                                           | Taylor's Valley Community Club         | \$ 5,002                     | \$        | 5,002                        | \$        | 5,500                            | \$        | 5,002                            | \$        | 5,002                        |
| 415620                                           | Abingdon-Wash Co                       | \$ -                         | \$        | 3,500                        | \$        | -                                | \$        | -                                | \$        | -                            |
| 415620                                           | Glade Spring Senior Citizens           | \$ 3,071                     | \$        | 3,071                        | \$        | 5,000                            | \$        | 3,071                            | \$        | 3,071                        |
|                                                  | <b>TOTAL</b>                           | <b>\$ 85,850</b>             | <b>\$</b> | <b>89,350</b>                | <b>\$</b> | <b>172,335</b>                   | <b>\$</b> | <b>85,850</b>                    | <b>\$</b> | <b>85,850</b>                |
| <b>053690-Other Community Programs</b>           |                                        |                              |           |                              |           |                                  |           |                                  |           |                              |
| 415620                                           | Bristol Regional Speech & Hearing      | \$ 2,194                     | \$        | 2,194                        | \$        | 5,000                            | \$        | 2,194                            | \$        | 2,194                        |
| 415620                                           | Crossroad Medical                      | \$ 5,265                     | \$        | 5,265                        | \$        | 5,265                            | \$        | 5,265                            | \$        | 5,265                        |
| 415620                                           | Abuse Alternative                      | \$ 8,775                     | \$        | 8,775                        | \$        | 8,775                            | \$        | 8,775                            | \$        | 8,775                        |
| 415620                                           | Appalachian Ind Center                 | \$ 2,632                     | \$        | 2,632                        | \$        | 5,000                            | \$        | 2,632                            | \$        | 2,632                        |
| 415620                                           | SWVA 4-H                               | \$ 9,750                     | \$        | 9,750                        | \$        | 12,000                           | \$        | 9,750                            | \$        | 9,750                        |
| 415620                                           | Children's Advocacy                    | \$ 13,162                    | \$        | 13,162                       | \$        | 15,000                           | \$        | 13,162                           | \$        | 13,162                       |
| 415620                                           | Ecumencial Faith in Action             | \$ 21,937                    | \$        | 21,937                       | \$        | 22,000                           | \$        | 21,937                           | \$        | 21,937                       |
| 415620                                           | Feeding America SWVA                   | \$ 9,900                     | \$        | 9,900                        | \$        | 9,900                            | \$        | 9,900                            | \$        | 9,900                        |
| 415620                                           | Town Square Community Advancement      | \$ 900                       | \$        | 900                          | \$        | 1,500                            | \$        | 900                              | \$        | 900                          |
| 415620                                           | Meadowview First                       | \$ 1,500                     | \$        | 1,500                        | \$        | 2,000                            | \$        | 1,500                            | \$        | 1,500                        |
| 415620                                           | Fairview Farm and Homestead Foundation | \$ 4,000                     | \$        | 4,000                        | \$        | 10,000                           | \$        | 4,000                            | \$        | 4,000                        |
| 415620                                           | Old Glade Antique Tractor              | \$ 3,150                     | \$        | 3,150                        | \$        | 7,709                            | \$        | 3,150                            | \$        | 3,150                        |
| 415620                                           | Other                                  | \$ -                         | \$        | 206,800                      | \$        | 10,000                           | \$        | -                                | \$        | -                            |
|                                                  | <b>TOTAL</b>                           | <b>\$ 83,165</b>             | <b>\$</b> | <b>289,965</b>               | <b>\$</b> | <b>114,149</b>                   | <b>\$</b> | <b>83,165</b>                    | <b>\$</b> | <b>83,165</b>                |
|                                                  | <b>TOTAL HEALTH</b>                    | <b>\$ 1,097,184</b>          | <b>\$</b> | <b>1,771,007</b>             | <b>\$</b> | <b>1,811,163</b>                 | <b>\$</b> | <b>1,098,271</b>                 | <b>\$</b> | <b>1,098,271</b>             |

**WASHINGTON COUNTY, VIRGINIA**  
**ADOPTED OPERATING BUDGET-EXPENDITURE**  
**FISCAL YEAR 2025-2026**

Adopted on June 10, 2025

|                                    |                        | <b>ADOPTED<br/>BUDGET<br/>FY/2025</b> | <b>AMENDED<br/>BUDGET<br/>FY/2025</b> | <b>DEPARTMENT<br/>REQUEST<br/>FY/2026</b> | <b>CO ADMIN<br/>RECOMMEND<br/>FY/2026</b> | <b>ADOPTED<br/>BUDGET<br/>FY/2026</b> |
|------------------------------------|------------------------|---------------------------------------|---------------------------------------|-------------------------------------------|-------------------------------------------|---------------------------------------|
| <b>066100-College Contribution</b> |                        |                                       |                                       |                                           |                                           |                                       |
| 415620                             | VHCC                   | \$ 53,123                             | \$ 53,123                             | \$ 99,472                                 | \$ 53,123                                 | \$ 53,123                             |
| 415620                             | VHCC-SBDC              | \$ 29,291                             | \$ 29,291                             | \$ 30,700                                 | \$ 29,291                                 | \$ 29,291                             |
| 415620                             | VHCC- WC SKILLS CENTER | \$ -                                  | \$ -                                  | \$ -                                      | \$ -                                      | \$ -                                  |
| 415620                             | SW VA Higher Education | \$ 25,000                             | \$ 25,000                             | \$ 30,000                                 | \$ 25,000                                 | \$ 25,000                             |
|                                    | <b>TOTAL</b>           | <b>\$ 107,414</b>                     | <b>\$ 107,414</b>                     | <b>\$ 160,172</b>                         | <b>\$ 107,414</b>                         | <b>\$ 107,414</b>                     |

**071110-Recreation Department**

|        |                             |                   |                   |                   |                   |                   |
|--------|-----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 411100 | Compensation-Regular        | \$ 45,000         | \$ 45,000         | \$ 45,000         | \$ 45,000         | \$ 70,000         |
| 411200 | Compensation-Overtime       | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              |
| 411300 | Compensation-Part-time      | \$ 37,700         | \$ 37,700         | \$ 37,700         | \$ 37,700         | \$ 37,700         |
| 412100 | FICA/MEDICARE TAX           | \$ 10,521         | \$ 10,521         | \$ 10,521         | \$ 10,521         | \$ 12,434         |
| 412210 | Virginia Retirement System  | \$ 6,233          | \$ 6,233          | \$ 6,233          | \$ 6,233          | \$ 10,731         |
| 412300 | Hospital/Medical Plans      | \$ 14,000         | \$ 14,000         | \$ 14,000         | \$ 14,000         | \$ 14,000         |
| 412400 | Group Life Ins.             | \$ 603            | \$ 603            | \$ 603            | \$ 603            | \$ 826            |
| 412700 | Workman's Compensation      | \$ 4,144          | \$ 4,144          | \$ 4,144          | \$ 4,144          | \$ 4,144          |
| 413170 | Purchased Services          | \$ -              | \$ 119,870        | \$ -              | \$ -              | \$ -              |
| 413320 | Maint. Service Contracts    | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              |
| 415210 | Postage                     | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              |
| 415230 | Telecommunications          | \$ 600            | \$ 600            | \$ 600            | \$ 600            | \$ 600            |
| 415801 | Miscellaneous               | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              |
| 415815 | Dues & Associate Membership | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              |
| 415838 | Program Activity Expense    | \$ 10,000         | \$ 10,000         | \$ 10,000         | \$ 1,055          | \$ 19,421         |
| 416001 | Office Supplies             | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              |
| 416017 | Awards & Plaques            | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              |
| 418202 | Furniture & Equipment       | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              |
| 418218 | Equipment-Other             | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              |
| 418620 | ARPA-LATCF                  | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              |
|        | <b>TOTAL</b>                | <b>\$ 128,801</b> | <b>\$ 248,671</b> | <b>\$ 128,801</b> | <b>\$ 119,856</b> | <b>\$ 169,856</b> |

**071320-Beaverdam Park**

|        |                               |                  |                  |                  |                  |                  |
|--------|-------------------------------|------------------|------------------|------------------|------------------|------------------|
| 413170 | Purchased Services            | \$ 900           | \$ 900           | \$ 900           | \$ 900           | \$ 900           |
| 413320 | Maint. Service Contracts      | \$ 6,150         | \$ 6,150         | \$ 6,150         | \$ 6,150         | \$ 6,150         |
| 415110 | Electricity                   | \$ 3,470         | \$ 3,470         | \$ 3,470         | \$ 3,470         | \$ 3,470         |
| 415130 | Water/Sewer                   | \$ 400           | \$ 400           | \$ 400           | \$ 400           | \$ 400           |
| 415838 | Program Activity Expense      | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             |
| 416007 | Repair & Maintenance Supplies | \$ 13,500        | \$ 13,500        | \$ 13,500        | \$ 13,500        | \$ 13,500        |
| 416014 | Other Operating Supplies      | \$ 1,000         | \$ 1,000         | \$ 1,000         | \$ 1,000         | \$ 1,000         |
| 418218 | Equipment-Other               | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             |
|        | <b>TOTAL</b>                  | <b>\$ 25,420</b> | <b>\$ 25,420</b> | <b>\$ 25,420</b> | <b>\$ 25,420</b> | <b>\$ 25,420</b> |

WASHINGTON COUNTY, VIRGINIA  
ADOPTED OPERATING BUDGET-EXPENDITURE  
FISCAL YEAR 2025-2026

Adopted on June 10, 2025

|                                         |                                          | ADOPTED<br>BUDGET<br>FY/2025 | AMENDED<br>BUDGET<br>FY/2025 | DEPARTMENT<br>REQUEST<br>FY/2026 | CO ADMIN<br>RECOMMEND<br>FY/2026 | ADOPTED<br>BUDGET<br>FY/2026 |
|-----------------------------------------|------------------------------------------|------------------------------|------------------------------|----------------------------------|----------------------------------|------------------------------|
| 071910-Recreation & Park Contribution   |                                          |                              |                              |                                  |                                  |                              |
| 413320                                  | Whitaker Hollow                          | \$ 2,275                     | \$ 2,275                     | \$ 2,275                         | \$ 2,275                         | \$ 2,275                     |
| 415410                                  | Creeper Trail                            | \$ 1,600                     | \$ 1,600                     | \$ 1,600                         | \$ 1,600                         | \$ 1,600                     |
| 415620                                  | Mendota Trail                            | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 415620                                  | Outdoor Trail Recreation (Ernst & Young) | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 415620                                  | Veteran's Memorial Park                  | \$ 15,795                    | \$ 15,795                    | \$ 75,000                        | \$ 15,795                        | \$ 15,795                    |
| 415620                                  | Damascus Veteran's Park                  | \$ 1,000                     | \$ 1,000                     | \$ 1,000                         | \$ 1,000                         | \$ 1,000                     |
| 415620                                  | Hidden Valley Lake Assoc.                | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 415620                                  | WC Park Authority (Leo Sholes )          | \$ 45,000                    | \$ 45,000                    | \$ 45,000                        | \$ 45,000                        | \$ 45,000                    |
| 415620                                  | Town of Abingdon                         | \$ 27,000                    | \$ 27,000                    | \$ 300,000                       | \$ 27,000                        | \$ 27,000                    |
| 415620                                  | Town of Damascus                         | \$ 7,897                     | \$ 7,897                     | \$ 97,370                        | \$ 7,897                         | \$ 7,897                     |
| 415620                                  | Town of Glade Spring                     | \$ 7,897                     | \$ 7,897                     | \$ 15,000                        | \$ 7,897                         | \$ 7,897                     |
| 415620                                  | Abingdon Little League                   | \$ 4,387                     | \$ 4,387                     | \$ 6,500                         | \$ 4,387                         | \$ 4,387                     |
| 415620                                  | Damascus Little League                   | \$ 3,852                     | \$ 3,852                     | \$ 12,000                        | \$ 3,852                         | \$ 3,852                     |
| 415620                                  | Damascus Midget League                   | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 415620                                  | Glade Area Little League                 | \$ 5,647                     | \$ 5,647                     | \$ 8,000                         | \$ 5,647                         | \$ 5,647                     |
| 415620                                  | Abingdon Youth Football & Cheerleading   | \$ 26,000                    | \$ 26,000                    | \$ 20,000                        | \$ 5,000                         | \$ 5,000                     |
| 415620                                  | Little Rebel Football                    | \$ 1,000                     | \$ 1,000                     | \$ 3,000                         | \$ 1,000                         | \$ 1,000                     |
| 415620                                  | WC Little Leage                          | \$ 9,814                     | \$ 9,814                     | \$ 15,750                        | \$ 9,814                         | \$ 9,814                     |
| 415620                                  | Highlands Wrestling                      | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| TOTAL                                   |                                          | \$ 159,164                   | \$ 159,164                   | \$ 602,495                       | \$ 138,164                       | \$ 138,164                   |
| 072700-Cultural Enrichment-Contributi   |                                          |                              |                              |                                  |                                  |                              |
| 415620                                  | William King Foundation                  | \$ 26,325                    | \$ 26,325                    | \$ 250,000                       | \$ 26,325                        | \$ 26,325                    |
|                                         | William King Foundation-Capital          | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 415620                                  | Town of Abingdon                         | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 415620                                  | Barter                                   | \$ 62,500                    | \$ 62,500                    | \$ 75,000                        | \$ 62,500                        | \$ 62,500                    |
| 415620                                  | WC Fairgrounds                           | \$ 20,081                    | \$ 20,081                    | \$ 75,000                        | \$ 20,081                        | \$ 20,081                    |
| 415620                                  | WC Fairgrounds-Fiddlers Convention       | \$ 5,000                     | \$ 5,000                     | \$ -                             | \$ 5,000                         | \$ 5,000                     |
| 415620                                  | WC Historical Society                    | \$ 2,700                     | \$ 2,700                     | \$ 3,000                         | \$ 2,700                         | \$ 2,700                     |
| 415620                                  | Depot Artist Assoc                       | \$ 2,632                     | \$ 2,632                     | \$ 2,932                         | \$ 2,632                         | \$ 2,632                     |
| 415620                                  | VA Highlands Festival                    | \$ 1,755                     | \$ 1,755                     | \$ 10,000                        | \$ 1,755                         | \$ 1,755                     |
| 415620                                  | White's Mill Foundation                  | \$ 2,194                     | \$ 2,194                     | \$ 10,000                        | \$ 2,194                         | \$ 2,194                     |
| 415620                                  | Damascus Trail Days                      | \$ 1,316                     | \$ 1,316                     | \$ 11,450                        | \$ 1,316                         | \$ 1,316                     |
| 415620                                  | Overmountain Victory Trail               | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 415620                                  | Holston Mtn Artisan                      | \$ 1,000                     | \$ 1,000                     | \$ 5,000                         | \$ 1,000                         | \$ 1,000                     |
| 415620                                  | Town of Abingdon Tourism                 | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 415620                                  | Comm for Arts-Grant                      | \$ -                         | \$ 4,500                     | \$ -                             | \$ -                             | \$ -                         |
| TOTAL                                   |                                          | \$ 125,503                   | \$ 130,003                   | \$ 442,382                       | \$ 125,503                       | \$ 125,503                   |
|                                         |                                          | \$ 438,888                   | \$ 563,258                   | \$ 1,199,098                     | \$ 408,943                       | \$ 458,943                   |
| 081050-Community Development & Planning |                                          |                              |                              |                                  |                                  |                              |
| 411700                                  | Compensation-Bds & Commissions           | \$ 21,000                    | \$ 21,000                    | \$ 21,000                        | \$ 21,000                        | \$ 21,000                    |
| 412100                                  | FICA/MEDICARE TAX                        | \$ 1,607                     | \$ 1,607                     | \$ 1,607                         | \$ 1,607                         | \$ 1,607                     |
| 413170                                  | Purchased Services                       | \$ 12,000                    | \$ 12,000                    | \$ 12,000                        | \$ 2,000                         | \$ 2,000                     |
| 415535                                  | Conference & Education Expense           | \$ 1,700                     | \$ 1,700                     | \$ 1,700                         | \$ 1,000                         | \$ 1,000                     |
| 418202                                  | Furniture & Equipment                    | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| TOTAL                                   |                                          | \$ 36,307                    | \$ 36,307                    | \$ 36,307                        | \$ 25,607                        | \$ 25,607                    |

WASHINGTON COUNTY, VIRGINIA  
ADOPTED OPERATING BUDGET-EXPENDITURE  
FISCAL YEAR 2025-2026

Adopted on June 10, 2025

|                                                  |                                | ADOPTED<br>BUDGET<br>FY/2025 | AMENDED<br>BUDGET<br>FY/2025 | DEPARTMENT<br>REQUEST<br>FY/2026 | CO ADMIN<br>RECOMMEND<br>FY/2026 | ADOPTED<br>BUDGET<br>FY/2026 |
|--------------------------------------------------|--------------------------------|------------------------------|------------------------------|----------------------------------|----------------------------------|------------------------------|
| <b>081100-Zoning Administration</b>              |                                |                              |                              |                                  |                                  |                              |
| 411100                                           | Compensation-Regular           | \$ 75,162                    | \$ 75,162                    | \$ 77,417                        | \$ 82,200                        | \$ 82,200                    |
| 412100                                           | FICA/MEDICARE TAX              | \$ 5,750                     | \$ 5,750                     | \$ 5,922                         | \$ 6,288                         | \$ 6,288                     |
| 412210                                           | Virginia Retirement System     | \$ 10,410                    | \$ 10,410                    | \$ 11,868                        | \$ 12,601                        | \$ 12,601                    |
| 412300                                           | Hospital/Medical Plans         | \$ 9,500                     | \$ 9,500                     | \$ 9,500                         | \$ 10,500                        | \$ 10,500                    |
| 412400                                           | Group Life Ins.                | \$ 1,007                     | \$ 1,007                     | \$ 914                           | \$ 970                           | \$ 970                       |
| 412700                                           | Workman's Compensation         | \$ 214                       | \$ 214                       | \$ 214                           | \$ 214                           | \$ 214                       |
| 413210                                           | Contract Labor                 | \$ 250                       | \$ 250                       | \$ 250                           | \$ 250                           | \$ 250                       |
| 413600                                           | Advertising                    | \$ 8,000                     | \$ 11,000                    | \$ 11,000                        | \$ 10,000                        | \$ 10,000                    |
| 415210                                           | Postage                        | \$ 2,300                     | \$ 2,300                     | \$ 2,500                         | \$ 2,500                         | \$ 2,500                     |
| 415535                                           | Conference & Education Expense | \$ 1,400                     | \$ 1,400                     | \$ 1,400                         | \$ 1,400                         | \$ 1,400                     |
| 415815                                           | Dues & Assoc Memberships       | \$ 250                       | \$ 250                       | \$ 250                           | \$ 250                           | \$ 250                       |
| 416001                                           | Office Supplies                | \$ 1,500                     | \$ 1,500                     | \$ 1,500                         | \$ 1,000                         | \$ 1,000                     |
| 418202                                           | Furniture & Equipment          | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
|                                                  | <b>TOTAL</b>                   | <b>\$ 115,743</b>            | <b>\$ 118,743</b>            | <b>\$ 122,735</b>                | <b>\$ 128,173</b>                | <b>\$ 128,173</b>            |
| <b>081110-Planning Activities-Regional</b>       |                                |                              |                              |                                  |                                  |                              |
| 415610                                           | Mt Rogers PDC-Assessment       | \$ 58,420                    | \$ 58,420                    | \$ 58,295                        | \$ 58,295                        | \$ 58,295                    |
|                                                  | <b>TOTAL</b>                   | <b>\$ 58,420</b>             | <b>\$ 58,420</b>             | <b>\$ 58,295</b>                 | <b>\$ 58,295</b>                 | <b>\$ 58,295</b>             |
| <b>081500-Econ Dev &amp; Community Relations</b> |                                |                              |                              |                                  |                                  |                              |
| 411100                                           | Compensation-Regular           | \$ 83,782                    | \$ 83,782                    | \$ 85,578                        | \$ 85,578                        | \$ 85,578                    |
| 411300                                           | Compensation-Part-time         | \$ 33,270                    | \$ 33,270                    | \$ 33,270                        | \$ 33,270                        | \$ 33,270                    |
| 412100                                           | FICA/MEDICARE TAX              | \$ 8,954                     | \$ 8,954                     | \$ 9,092                         | \$ 9,092                         | \$ 9,092                     |
| 412210                                           | Virginia Retirement System     | \$ 13,539                    | \$ 13,539                    | \$ 13,119                        | \$ 13,119                        | \$ 13,119                    |
| 412300                                           | Hospital/Medical Plans         | \$ 14,000                    | \$ 14,000                    | \$ 14,000                        | \$ 15,000                        | \$ 15,000                    |
| 412400                                           | Group Life Ins.                | \$ 1,123                     | \$ 1,123                     | \$ 1,010                         | \$ 1,010                         | \$ 1,010                     |
| 412700                                           | Workman's Compensation         | \$ 4,003                     | \$ 4,003                     | \$ 4,003                         | \$ 4,003                         | \$ 4,003                     |
| 413120                                           | Professional Services          | \$ 4,000                     | \$ 4,000                     | \$ 4,000                         | \$ 3,000                         | \$ 3,000                     |
| 413170                                           | Purchased Services             | \$ 4,000                     | \$ 4,000                     | \$ 4,000                         | \$ 3,000                         | \$ 3,000                     |
| 413500                                           | Printing & Binding             | \$ 1,200                     | \$ 1,200                     | \$ 1,200                         | \$ 1,200                         | \$ 1,200                     |
| 415210                                           | Postage                        | \$ 750                       | \$ 750                       | \$ 750                           | \$ 750                           | \$ 750                       |
| 415230                                           | Telecommunications             | \$ 684                       | \$ 684                       | \$ 684                           | \$ 684                           | \$ 684                       |
| 415535                                           | Conference & Education Expense | \$ 2,000                     | \$ 2,000                     | \$ 3,000                         | \$ 2,000                         | \$ 2,000                     |
| 415536                                           | Meeting Expenses               | \$ 2,500                     | \$ 2,500                     | \$ 2,500                         | \$ 2,500                         | \$ 2,500                     |
| 415815                                           | Dues & Assoc Memberships       | \$ 500                       | \$ 500                       | \$ 500                           | \$ 500                           | \$ 500                       |
| 415836                                           | Prospect Development           | \$ 6,000                     | \$ 6,000                     | \$ 6,000                         | \$ 6,000                         | \$ 6,000                     |
| 416001                                           | Office Supplies                | \$ 250                       | \$ 250                       | \$ 250                           | \$ 250                           | \$ 250                       |
| 416012                                           | Books and Subscriptions        | \$ 600                       | \$ 600                       | \$ 600                           | \$ 600                           | \$ 600                       |
| 418202                                           | Furniture & Equipment          | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
|                                                  | <b>TOTAL</b>                   | <b>\$ 181,155</b>            | <b>\$ 181,155</b>            | <b>\$ 183,556</b>                | <b>\$ 181,556</b>                | <b>\$ 181,556</b>            |

WASHINGTON COUNTY, VIRGINIA  
ADOPTED OPERATING BUDGET-EXPENDITURE  
FISCAL YEAR 2025-2026

Adopted on June 10, 2025

|                                              |                               | ADOPTED<br>BUDGET<br>FY/2025 |           | AMENDED<br>BUDGET<br>FY/2025 |           | DEPARTMENT<br>REQUEST<br>FY/2026 |           | CO ADMIN<br>RECOMMEND<br>FY/2026 |           | ADOPTED<br>BUDGET<br>FY/2026 |
|----------------------------------------------|-------------------------------|------------------------------|-----------|------------------------------|-----------|----------------------------------|-----------|----------------------------------|-----------|------------------------------|
| <b>081510-Economic Development Activitie</b> |                               |                              |           |                              |           |                                  |           |                                  |           |                              |
| 415620                                       | Friends of SW VA              | \$ 2,925                     | \$        | 2,925                        | \$        | 4,500                            | \$        | 2,925                            | \$        | 2,925                        |
| 415620                                       | Chamber of Commerce           | \$ 19,500                    | \$        | 19,500                       | \$        | 19,500                           | \$        | 19,500                           | \$        | 19,500                       |
| 415620                                       | VA Highlands Small Business   | \$ 75,000                    | \$        | 75,000                       | \$        | 75,000                           | \$        | 75,000                           | \$        | 75,000                       |
| 415620                                       | New River Mt Rogers Workforce | \$ -                         | \$        | -                            | \$        | -                                | \$        | -                                | \$        | -                            |
| 415620                                       | SVAM                          | \$ 43,567                    | \$        | 43,567                       | \$        | 43,567                           | \$        | 43,567                           | \$        | 43,567                       |
|                                              | <b>TOTAL</b>                  | <b>\$ 140,992</b>            | <b>\$</b> | <b>140,992</b>               | <b>\$</b> | <b>142,567</b>                   | <b>\$</b> | <b>140,992</b>                   | <b>\$</b> | <b>140,992</b>               |
| <b>081530-Smth/Wash Ind Dev Authority</b>    |                               |                              |           |                              |           |                                  |           |                                  |           |                              |
| 415610                                       | SWIFA-Operations              | \$ -                         | \$        | -                            | \$        | -                                | \$        | -                                | \$        | -                            |
|                                              | <b>TOTAL</b>                  | <b>\$ -</b>                  | <b>\$</b> | <b>-</b>                     | <b>\$</b> | <b>-</b>                         | <b>\$</b> | <b>-</b>                         | <b>\$</b> | <b>-</b>                     |
| <b>081820-WC Industrial Development Auth</b> |                               |                              |           |                              |           |                                  |           |                                  |           |                              |
| 415610                                       | Wash CO IDA-Operations        | \$ 60,000                    | \$        | 60,000                       | \$        | 60,000                           | \$        | 60,000                           | \$        | 60,000                       |
|                                              | <b>TOTAL</b>                  | <b>\$ 60,000</b>             | <b>\$</b> | <b>60,000</b>                | <b>\$</b> | <b>60,000</b>                    | <b>\$</b> | <b>60,000</b>                    | <b>\$</b> | <b>60,000</b>                |
| <b>082400-Soil &amp; Water Cons District</b> |                               |                              |           |                              |           |                                  |           |                                  |           |                              |
| 415620                                       | Holston River Soil Cons Dist  | \$ 16,770                    | \$        | 16,770                       | \$        | 70,000                           | \$        | 16,770                           | \$        | 16,770                       |
| 415620                                       | New River-Highlands RC&D      | \$ -                         | \$        | -                            | \$        | -                                | \$        | -                                | \$        | -                            |
| 415620                                       | Upper TN River Roundtable     | \$ 1,000                     | \$        | 1,000                        | \$        | 1,000                            | \$        | 1,000                            | \$        | 1,000                        |
|                                              | <b>TOTAL</b>                  | <b>\$ 17,770</b>             | <b>\$</b> | <b>17,770</b>                | <b>\$</b> | <b>71,000</b>                    | <b>\$</b> | <b>17,770</b>                    | <b>\$</b> | <b>17,770</b>                |
| <b>083100-County Extension Program</b>       |                               |                              |           |                              |           |                                  |           |                                  |           |                              |
| 411100                                       | Compensation-Regular          | \$ 127,322                   | \$        | 127,322                      | \$        | 130,147                          | \$        | 130,147                          | \$        | 130,147                      |
| 412000                                       | Employee Benefits             | \$ 47,109                    | \$        | 47,109                       | \$        | 48,154                           | \$        | 48,154                           | \$        | 48,154                       |
| 415230                                       | Telecommunications            | \$ 3,800                     | \$        | 3,800                        | \$        | 3,800                            | \$        | 3,800                            | \$        | 3,800                        |
| 415530                                       | Transportation Expense        | \$ 3,600                     | \$        | 3,600                        | \$        | 3,600                            | \$        | 3,600                            | \$        | 3,600                        |
| 415801                                       | Miscellaneous                 | \$ -                         | \$        | -                            | \$        | -                                | \$        | -                                | \$        | -                            |
| 415838                                       | Program Activity Expense      | \$ 1,800                     | \$        | 11,800                       | \$        | 1,800                            | \$        | 1,800                            | \$        | 1,800                        |
| 416001                                       | Office Supplies               | \$ 1,200                     | \$        | 1,200                        | \$        | 1,200                            | \$        | 1,200                            | \$        | 1,200                        |
| 418202                                       | Furniture & Equipment         | \$ -                         | \$        | -                            | \$        | -                                | \$        | -                                | \$        | -                            |
|                                              | <b>TOTAL</b>                  | <b>\$ 184,831</b>            | <b>\$</b> | <b>194,831</b>               | <b>\$</b> | <b>188,701</b>                   | <b>\$</b> | <b>188,701</b>                   | <b>\$</b> | <b>188,701</b>               |
|                                              |                               | <b>\$ 795,218</b>            | <b>\$</b> | <b>808,218</b>               | <b>\$</b> | <b>863,161</b>                   | <b>\$</b> | <b>801,094</b>                   | <b>\$</b> | <b>801,094</b>               |

WASHINGTON COUNTY, VIRGINIA  
ADOPTED OPERATING BUDGET-EXPENDITURE  
FISCAL YEAR 2025-2026

Adopted on June 10, 2025

|                                             |                                  | ADOPTED<br>BUDGET<br>FY/2025 | AMENDED<br>BUDGET<br>FY/2025 | DEPARTMENT<br>REQUEST<br>FY/2026 | CO ADMIN<br>RECOMMEND<br>FY/2026 | ADOPTED<br>BUDGET<br>FY/2026 |
|---------------------------------------------|----------------------------------|------------------------------|------------------------------|----------------------------------|----------------------------------|------------------------------|
| <b>091400-Reserve For Contingencies</b>     |                                  |                              |                              |                                  |                                  |                              |
| 415862                                      | Operational Contingency Funds    | \$ 183,617                   | \$ 202,824                   | \$ 150,000                       | \$ -                             | \$ 59,729                    |
| 415862                                      | Airport Contingency Funds        | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
|                                             | <b>TOTAL</b>                     | <b>\$ 183,617</b>            | <b>\$ 202,824</b>            | <b>\$ 150,000</b>                | <b>\$ -</b>                      | <b>\$ 59,729</b>             |
| <b>091410-Reserve For Employee Benefits</b> |                                  |                              |                              |                                  |                                  |                              |
| 411790                                      | Compensation-Other               | \$ 100,000                   | \$ 582,000                   | \$ 100,000                       | \$ 100,000                       | \$ 100,000                   |
| 411200                                      | 3% Increase (OT)                 | \$ 50,000                    | \$ 60,000                    | \$ -                             | \$ -                             | \$ 133,650                   |
| 412100                                      | FICA/MEDICARE TAX                | \$ 7,650                     | \$ 7,650                     | \$ 7,650                         | \$ 7,650                         | \$ 7,650                     |
| 412210                                      | Virginia Retirement System       | \$ -                         | \$ 64,000                    | \$ -                             | \$ -                             | \$ -                         |
| 412300                                      | Hospital/Medical Plans           | \$ 15,000                    | \$ 15,000                    | \$ 15,000                        | \$ 15,000                        | \$ 15,000                    |
| 412600                                      | Unemployment                     | \$ 30,000                    | \$ 30,000                    | \$ 30,000                        | \$ 30,000                        | \$ 30,000                    |
| 412700                                      | Workman's Compensation           | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 413120                                      | Professional Services            | \$ 5,000                     | \$ 5,000                     | \$ 5,000                         | \$ 5,000                         | \$ 5,000                     |
| 415310                                      | Line of Duty Act Insurance       | \$ 115,000                   | \$ 115,000                   | \$ 115,000                       | \$ 115,000                       | \$ 115,000                   |
| 415801                                      | Miscellaneous                    | \$ 5,000                     | \$ 5,000                     | \$ 5,000                         | \$ 5,000                         | \$ 5,000                     |
| 415839                                      | Employee Recognition Expense     | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
|                                             | <b>TOTAL</b>                     | <b>\$ 327,650</b>            | <b>\$ 883,650</b>            | <b>\$ 277,650</b>                | <b>\$ 277,650</b>                | <b>\$ 411,300</b>            |
| <b>091430-Intergovernmental Payments</b>    |                                  |                              |                              |                                  |                                  |                              |
| 415801                                      | Local Aid to the Commonwealth    | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 415825                                      | Revenue Sharing Payments         | \$ 140,000                   | \$ 140,000                   | \$ 140,000                       | \$ 140,000                       | \$ 140,000                   |
|                                             | <b>TOTAL</b>                     | <b>\$ 140,000</b>            | <b>\$ 140,000</b>            | <b>\$ 140,000</b>                | <b>\$ 140,000</b>                | <b>\$ 140,000</b>            |
| <b>092100-Revenue Refunds</b>               |                                  |                              |                              |                                  |                                  |                              |
| 415818                                      | Revenue Refund-DEQ               | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 415825                                      | Revenue Sharing Payments         | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 415829                                      | Refund of Property Taxes         | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 415829                                      | Refund of Consumer Utility Taxes | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 415829                                      | Refund C/VA DMV Stop Pymt        | \$ 75,000                    | \$ 75,000                    | \$ 75,000                        | \$ 75,000                        | \$ 75,000                    |
| 415829                                      | Refund Excess Traffic Fine       | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 415829                                      | Refund of Recreation             | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 415829                                      | Refund of Sterilization          | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 415829                                      | Refunds-Other                    | \$ 7,500                     | \$ 7,500                     | \$ 7,500                         | \$ 7,500                         | \$ 7,500                     |
|                                             | <b>TOTAL</b>                     | <b>\$ 82,500</b>             | <b>\$ 82,500</b>             | <b>\$ 82,500</b>                 | <b>\$ 82,500</b>                 | <b>\$ 82,500</b>             |
| <b>092200-Expenditure Adjustments</b>       |                                  |                              |                              |                                  |                                  |                              |
| 415840                                      | Expense Reimbursed-Overpayment   | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 415841                                      | Reissued Checks Prior Year       | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 415853                                      | Investment Acct Admin Fees       | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
|                                             | <b>TOTAL</b>                     | <b>\$ -</b>                  | <b>\$ -</b>                  | <b>\$ -</b>                      | <b>\$ -</b>                      | <b>\$ -</b>                  |
|                                             |                                  | <b>\$ 733,767</b>            | <b>\$ 1,308,974</b>          | <b>\$ 650,150</b>                | <b>\$ 500,150</b>                | <b>\$ 693,529</b>            |
|                                             | <b>TOTAL FUND 001</b>            | <b>\$ 35,835,987</b>         | <b>\$ 42,352,168</b>         | <b>\$ 43,502,274</b>             | <b>\$ 37,637,314</b>             | <b>\$ 37,922,146</b>         |

WASHINGTON COUNTY, VIRGINIA  
ADOPTED OPERATING BUDGET-EXPENDITURE  
FISCAL YEAR 2025-2026

Adopted on June 10, 2025

|                                                       |                                 | ADOPTED<br>BUDGET<br>FY/2025 |  | AMENDED<br>BUDGET<br>FY/2025 | DEPARTMENT<br>REQUEST<br>FY/2026 |  | CO ADMIN<br>RECOMMEND<br>FY/2026 |  | ADOPTED<br>BUDGET<br>FY/2026 |
|-------------------------------------------------------|---------------------------------|------------------------------|--|------------------------------|----------------------------------|--|----------------------------------|--|------------------------------|
| <b>FD 002-FEDERAL ASSET SHARING FUND</b>              |                                 |                              |  |                              |                                  |  |                                  |  |                              |
| <b>022900-Comm Atty Fasp Acct-State</b>               |                                 |                              |  |                              |                                  |  |                                  |  |                              |
| 418218                                                | Equipment-Other                 | \$ -                         |  | \$ 123,029                   | \$ -                             |  | \$ -                             |  | \$ -                         |
|                                                       | <b>TOTAL</b>                    | \$ -                         |  | \$ 123,029                   | \$ -                             |  | \$ -                             |  | \$ -                         |
| <b>022910-Comm Atty Fasp Acct-Federal JF</b>          |                                 |                              |  |                              |                                  |  |                                  |  |                              |
| 418218                                                | Equipment-Other                 | \$ -                         |  | \$ 23,427                    | \$ -                             |  | \$ -                             |  | \$ -                         |
|                                                       | <b>TOTAL</b>                    | \$ -                         |  | \$ 23,427                    | \$ -                             |  | \$ -                             |  | \$ -                         |
| <b>022915-Comm Atty Fasp Acct-Federal TR</b>          |                                 |                              |  |                              |                                  |  |                                  |  |                              |
| 418209                                                | Law Enforcement Equipment       | \$ -                         |  | \$ -                         | \$ -                             |  | \$ -                             |  | \$ -                         |
|                                                       | <b>TOTAL</b>                    | \$ -                         |  | \$ -                         | \$ -                             |  | \$ -                             |  | \$ -                         |
| <b>031900-Sheriff Fasp Acct-State</b>                 |                                 |                              |  |                              |                                  |  |                                  |  |                              |
| 418209                                                | Law Enforcement Equipment       | \$ -                         |  | \$ 17,248                    | \$ -                             |  | \$ -                             |  | \$ -                         |
|                                                       | <b>TOTAL</b>                    | \$ -                         |  | \$ 17,248                    | \$ -                             |  | \$ -                             |  | \$ -                         |
| <b>031905-Sheriff's Fasp Grant-State</b>              |                                 |                              |  |                              |                                  |  |                                  |  |                              |
| 418209                                                | Law Enforcement Equipment       | \$ -                         |  | \$ -                         | \$ -                             |  | \$ -                             |  | \$ -                         |
|                                                       | <b>TOTAL</b>                    | \$ -                         |  | \$ -                         | \$ -                             |  | \$ -                             |  | \$ -                         |
| <b>031910-Sheriff Fasp Acct-Federal (Justice)</b>     |                                 |                              |  |                              |                                  |  |                                  |  |                              |
| 411300                                                | Compensation-Part-time          | \$ -                         |  | \$ -                         | \$ -                             |  | \$ -                             |  | \$ -                         |
| 412100                                                | FICA/MEDICARE TAX               | \$ -                         |  | \$ -                         | \$ -                             |  | \$ -                             |  | \$ -                         |
| 412210                                                | Virginia Retirement System      | \$ -                         |  | \$ -                         | \$ -                             |  | \$ -                             |  | \$ -                         |
| 412300                                                | Hospital/Medical Plans          | \$ -                         |  | \$ -                         | \$ -                             |  | \$ -                             |  | \$ -                         |
| 412400                                                | Group Life Ins                  | \$ -                         |  | \$ -                         | \$ -                             |  | \$ -                             |  | \$ -                         |
| 418209                                                | Law Enforcement Equipment       | \$ -                         |  | \$ 121,007                   | \$ -                             |  | \$ -                             |  | \$ -                         |
| 418420                                                | Facilities Improvements         | \$ -                         |  | \$ -                         | \$ -                             |  | \$ -                             |  | \$ -                         |
|                                                       | <b>TOTAL</b>                    | \$ -                         |  | \$ 121,007                   | \$ -                             |  | \$ -                             |  | \$ -                         |
| <b>031915-Sheriff's Fasp Grant-Federal (Treasury)</b> |                                 |                              |  |                              |                                  |  |                                  |  |                              |
| 418420                                                | Facilities Improvements         | \$ -                         |  | \$ -                         | \$ -                             |  | \$ -                             |  | \$ -                         |
| 418209                                                | Law Enforcement Equipment       | \$ -                         |  | \$ -                         | \$ -                             |  | \$ -                             |  | \$ -                         |
|                                                       | <b>TOTAL</b>                    | \$ -                         |  | \$ -                         | \$ -                             |  | \$ -                             |  | \$ -                         |
| <b>TOTAL FUND 002</b>                                 |                                 | \$ -                         |  | \$ 284,711                   | \$ -                             |  | \$ -                             |  | \$ -                         |
| <b>FD 003-LAW LIBRARY FUND</b>                        |                                 |                              |  |                              |                                  |  |                                  |  |                              |
| <b>021800-Washington County Law Library</b>           |                                 |                              |  |                              |                                  |  |                                  |  |                              |
| 415617                                                | Contributions-Law Library Organ | \$ 12,000                    |  | \$ 51,139                    | \$ 12,000                        |  | \$ 12,000                        |  | \$ 12,000                    |
|                                                       | <b>TOTAL</b>                    | \$ 12,000                    |  | \$ 51,139                    | \$ 12,000                        |  | \$ 12,000                        |  | \$ 12,000                    |
| <b>TOTAL FUND 003</b>                                 |                                 | \$ 12,000                    |  | \$ 51,139                    | \$ 12,000                        |  | \$ 12,000                        |  | \$ 12,000                    |

WASHINGTON COUNTY, VIRGINIA  
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|                                                  |                                           | ADOPTED<br>BUDGET<br>FY/2025 |  | AMENDED<br>BUDGET<br>FY/2025 | DEPARTMENT<br>REQUEST<br>FY/2026 |  | CO ADMIN<br>RECOMMEND<br>FY/2026 |  | ADOPTED<br>BUDGET<br>FY/2026 |
|--------------------------------------------------|-------------------------------------------|------------------------------|--|------------------------------|----------------------------------|--|----------------------------------|--|------------------------------|
| <b>FD 005-CAPITAL IMPROVEMENT FUND</b>           |                                           |                              |  |                              |                                  |  |                                  |  |                              |
| <b>035510-Emerg Mgnt-State Aid Programs</b>      |                                           |                              |  |                              |                                  |  |                                  |  |                              |
| 418204                                           | Communications Equipment                  | \$ -                         |  | \$ 453,198                   | \$ -                             |  | \$ -                             |  | \$ -                         |
|                                                  | <b>TOTAL</b>                              | \$ -                         |  | \$ 453,198                   | \$ -                             |  | \$ -                             |  | \$ -                         |
| <b>081500-Econ Dev &amp; Community Relations</b> |                                           |                              |  |                              |                                  |  |                                  |  |                              |
| 415860                                           | Contribution Disbursement                 | \$ -                         |  | \$ 200,000                   | \$ -                             |  | \$ -                             |  | \$ -                         |
|                                                  | <b>TOTAL</b>                              | \$ -                         |  | \$ 200,000                   | \$ -                             |  | \$ -                             |  | \$ -                         |
| <b>094105-Facilities-General Properties</b>      |                                           |                              |  |                              |                                  |  |                                  |  |                              |
| 413120                                           | Professional Services-Courthouse          | \$ -                         |  | \$ -                         | \$ -                             |  | \$ -                             |  | \$ -                         |
| 418410                                           | Facilities Acquisition                    | \$ -                         |  | \$ -                         | \$ -                             |  | \$ -                             |  | \$ -                         |
| 418410                                           | Facilities Improvements-GCB               | \$ -                         |  | \$ 151,431                   | \$ -                             |  | \$ -                             |  | \$ -                         |
| 418420                                           | Facilities Improvements-GreenCove         | \$ -                         |  | \$ -                         | \$ -                             |  | \$ -                             |  | \$ -                         |
| 418420                                           | Facilities Improvements-Animal Control    | \$ -                         |  | \$ 778,677                   | \$ -                             |  | \$ -                             |  | \$ -                         |
| 418420                                           | Facilities Improvements-Community Centers | \$ -                         |  | \$ 231,683                   | \$ -                             |  | \$ -                             |  | \$ -                         |
| 418420                                           | Facilities Improvements-Solid Waste       | \$ -                         |  | \$ 588,200                   | \$ -                             |  | \$ -                             |  | \$ -                         |
| 418420                                           | Facilities Improvements-Other             | \$ -                         |  | \$ 1,243,332                 | \$ -                             |  | \$ -                             |  | \$ -                         |
|                                                  | <b>TOTAL</b>                              | \$ -                         |  | \$ 2,993,323                 | \$ -                             |  | \$ -                             |  | \$ -                         |
| <b>094106-Courthouse Renovation (County)</b>     |                                           |                              |  |                              |                                  |  |                                  |  |                              |
| 413120                                           | Professional Services                     | \$ -                         |  | \$ -                         | \$ -                             |  | \$ -                             |  | \$ -                         |
| 413170                                           | Purchased Services                        | \$ -                         |  | \$ -                         | \$ -                             |  | \$ -                             |  | \$ -                         |
| 415862                                           | Reserve for Contingencies                 | \$ 5,000,000                 |  | \$ 7,228,460                 | \$ -                             |  | \$ -                             |  | \$ -                         |
| 418420                                           | Facilities Improvements                   | \$ -                         |  | \$ -                         | \$ -                             |  | \$ -                             |  | \$ -                         |
|                                                  | <b>TOTAL</b>                              | \$ 5,000,000                 |  | \$ 7,228,460                 | \$ -                             |  | \$ -                             |  | \$ -                         |
| <b>094107-Courthouse Renovation (SNAP)</b>       |                                           |                              |  |                              |                                  |  |                                  |  |                              |
| 413120                                           | Professional Services                     | \$ -                         |  | \$ -                         | \$ -                             |  | \$ -                             |  | \$ -                         |
| 413170                                           | Purchased Services                        | \$ -                         |  | \$ -                         | \$ -                             |  | \$ -                             |  | \$ -                         |
| 415862                                           | Reserve for Contingencies                 | \$ -                         |  | \$ 322,284                   | \$ -                             |  | \$ -                             |  | \$ -                         |
| 418420                                           | Facilities Improvements-Courthouse        | \$ -                         |  | \$ -                         | \$ -                             |  | \$ -                             |  | \$ -                         |
|                                                  | <b>TOTAL</b>                              | \$ -                         |  | \$ 322,284                   | \$ -                             |  | \$ -                             |  | \$ -                         |

WASHINGTON COUNTY, VIRGINIA  
ADOPTED OPERATING BUDGET-EXPENDITURE  
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|                                                   |                              | ADOPTED<br>BUDGET<br>FY/2025 | AMENDED<br>BUDGET<br>FY/2025 | DEPARTMENT<br>REQUEST<br>FY/2026 | CO ADMIN<br>RECOMMEND<br>FY/2026 | ADOPTED<br>BUDGET<br>FY/2026 |
|---------------------------------------------------|------------------------------|------------------------------|------------------------------|----------------------------------|----------------------------------|------------------------------|
| <b>094108-2024 Radio/EMS/Broadband Prj (SNAP)</b> |                              |                              |                              |                                  |                                  |                              |
| 413120                                            | Professional Services        | \$ 7,439                     | \$ 7,439                     | \$ 7,439                         | \$ 7,439                         | \$ 7,439                     |
| 415801                                            | Miscellaneous (Interest)     | \$ -                         | \$ 117,000                   | \$ 117,000                       | \$ 117,000                       | \$ 117,000                   |
| 418201                                            | EMS Station Building         | \$ 1,000,000                 | \$ 1,000,000                 | \$ 856,000                       | \$ 856,000                       | \$ 856,000                   |
| 418201                                            | EMS Station Building (USDA)  | \$ -                         | \$ -                         | \$ 1,815,000                     | \$ 1,815,000                     | \$ 1,815,000                 |
| 418204                                            | Radio Project                | \$ 13,720,120                | \$ 13,720,120                | \$ 5,814,356                     | \$ 5,814,356                     | \$ 5,814,356                 |
| 418218                                            | Broadband Project            | \$ 1,500,000                 | \$ 1,500,000                 | \$ 1,500,000                     | \$ 1,500,000                     | \$ 1,500,000                 |
|                                                   | <b>TOTAL</b>                 | <b>\$ 16,227,559</b>         | <b>\$ 16,344,559</b>         | <b>\$ 10,109,795</b>             | <b>\$ 10,109,795</b>             | <b>\$ 10,109,795</b>         |
| <b>094111-Facilities-Parks</b>                    |                              |                              |                              |                                  |                                  |                              |
| 413170                                            | Purchased Services           | \$ -                         | \$ 1,500                     | \$ -                             | \$ -                             | \$ -                         |
| 415801                                            | Miscellaneous                | \$ -                         | \$ 45,314                    | \$ -                             | \$ -                             | \$ -                         |
| 415861                                            | Grant Disbursements          | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
|                                                   | <b>TOTAL</b>                 | <b>\$ -</b>                  | <b>\$ 46,814</b>             | <b>\$ -</b>                      | <b>\$ -</b>                      | <b>\$ -</b>                  |
| <b>094112-Facilities-County Library</b>           |                              |                              |                              |                                  |                                  |                              |
| 413120                                            | Professional Services        | \$ -                         | \$ 9,780                     | \$ -                             | \$ -                             | \$ -                         |
| 415801                                            | Miscellaneous                | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 418420                                            | Facilities Improvements      | \$ -                         | \$ 150,000                   | \$ -                             | \$ -                             | \$ -                         |
|                                                   | <b>TOTAL</b>                 | <b>\$ -</b>                  | <b>\$ 159,780</b>            | <b>\$ -</b>                      | <b>\$ -</b>                      | <b>\$ -</b>                  |
| <b>094120-Solid Waste Equipment &amp; Mach</b>    |                              |                              |                              |                                  |                                  |                              |
| 418214                                            | Heavy Equipment-Trucks       | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 418215                                            | Solid Waste Equipment        | \$ -                         | \$ 33,534                    | \$ -                             | \$ -                             | \$ -                         |
| 418420                                            | Facilities Improvements      | \$ -                         | \$ 617,457                   | \$ -                             | \$ -                             | \$ -                         |
|                                                   | <b>TOTAL</b>                 | <b>\$ -</b>                  | <b>\$ 650,991</b>            | <b>\$ -</b>                      | <b>\$ -</b>                      | <b>\$ -</b>                  |
| <b>094199-Reserve For Capital Projects</b>        |                              |                              |                              |                                  |                                  |                              |
| 415862                                            | Contingency Reserve-Disburse | \$ -                         | \$ 1,187,000                 | \$ -                             | \$ -                             | \$ -                         |
|                                                   | <b>TOTAL</b>                 | <b>\$ -</b>                  | <b>\$ 1,187,000</b>          | <b>\$ -</b>                      | <b>\$ -</b>                      | <b>\$ -</b>                  |
|                                                   | <b>TOTAL FUND 005</b>        | <b>\$ 21,227,559</b>         | <b>\$ 29,586,409</b>         | <b>\$ 10,109,795</b>             | <b>\$ 10,109,795</b>             | <b>\$ 10,109,795</b>         |

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|                                              |                                     | ADOPTED<br>BUDGET<br>FY/2025 | AMENDED<br>BUDGET<br>FY/2025 | DEPARTMENT<br>REQUEST<br>FY/2026 | CO ADMIN<br>RECOMMEND<br>FY/2026 | ADOPTED<br>BUDGET<br>FY/2026 |
|----------------------------------------------|-------------------------------------|------------------------------|------------------------------|----------------------------------|----------------------------------|------------------------------|
| <b>FD 006-ECONOMIC DEVELOPMENT FUND</b>      |                                     |                              |                              |                                  |                                  |                              |
| <b>094210-Industrial Park Improvements</b>   |                                     |                              |                              |                                  |                                  |                              |
| 415611                                       | WC IDA-Oak Park Improvements        | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 415611                                       | WC IDA-Other Park Improvements      | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
|                                              | <b>TOTAL</b>                        | <b>\$ -</b>                  | <b>\$ -</b>                  | <b>\$ -</b>                      | <b>\$ -</b>                      | <b>\$ -</b>                  |
| <b>094215-Regional Airport Development</b>   |                                     |                              |                              |                                  |                                  |                              |
| 415610                                       | Contributions-Govt Entitie          | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 415610                                       | VHAA-Capital Improvement            | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 415611                                       | VHAA-Debt Services                  | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 415612                                       | VHAA-Grant Match                    | \$ 110,000                   | \$ 460,000                   | \$ 280,000                       | \$ 172,500                       | \$ -                         |
|                                              | <b>TOTAL</b>                        | <b>\$ 110,000</b>            | <b>\$ 460,000</b>            | <b>\$ 280,000</b>                | <b>\$ 172,500</b>                | <b>\$ -</b>                  |
| <b>094220-IDA Performance Agreements</b>     |                                     |                              |                              |                                  |                                  |                              |
| 415625                                       | KVAT-Tobacco Commission Funds       | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 415625                                       | NOM Performance Agreement-Highlands | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 415625                                       | Performance Agreement-Prj Welfare   | \$ 135,834                   | \$ 135,834                   | \$ -                             | \$ -                             | \$ -                         |
| 415625                                       | Performance Agreement-              | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 415625                                       | Performance Agreement-Wize          | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 415625                                       | Clean Energy R&D                    | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 415625                                       | Exit 19 Shopping Center             | \$ 95,000                    | \$ 95,000                    | \$ -                             | \$ -                             | \$ -                         |
|                                              | <b>TOTAL</b>                        | <b>\$ 230,834</b>            | <b>\$ 230,834</b>            | <b>\$ -</b>                      | <b>\$ -</b>                      | <b>\$ -</b>                  |
| <b>094235-IDA Bond Debt-Moral Obligation</b> |                                     |                              |                              |                                  |                                  |                              |
| 419110                                       | Principal-2007 Highlands Project    | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 419120                                       | Interest-2007 Highlands Project     | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 419110                                       | Principal-2010 IDA Oak Park         | \$ 161,859                   | \$ 161,859                   | \$ 169,803                       | \$ 169,803                       | \$ 169,803                   |
| 419120                                       | Interest-2010 IDA Oak Park          | \$ 62,157                    | \$ 62,157                    | \$ 55,524                        | \$ 55,524                        | \$ 55,524                    |
|                                              | <b>TOTAL</b>                        | <b>\$ 224,016</b>            | <b>\$ 224,016</b>            | <b>\$ 225,327</b>                | <b>\$ 225,327</b>                | <b>\$ 225,327</b>            |
| <b>094440-ARPA Tourism</b>                   |                                     |                              |                              |                                  |                                  |                              |
| 415861                                       | Grant Disbursement                  | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
|                                              | <b>TOTAL</b>                        | <b>\$ -</b>                  | <b>\$ -</b>                  | <b>\$ -</b>                      | <b>\$ -</b>                      | <b>\$ -</b>                  |
|                                              | <b>TOTAL FUND 006</b>               | <b>\$ 564,850</b>            | <b>\$ 914,850</b>            | <b>\$ 505,327</b>                | <b>\$ 397,827</b>                | <b>\$ 225,327</b>            |

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|                                                  |                                           | ADOPTED<br>BUDGET<br>FY/2025 | AMENDED<br>BUDGET<br>FY/2025 | DEPARTMENT<br>REQUEST<br>FY/2026 | CO ADMIN<br>RECOMMEND<br>FY/2026 | ADOPTED<br>BUDGET<br>FY/2026 |
|--------------------------------------------------|-------------------------------------------|------------------------------|------------------------------|----------------------------------|----------------------------------|------------------------------|
| <b>FD 007-UTILITIES FUND</b>                     |                                           |                              |                              |                                  |                                  |                              |
| <b>92100-Revenue Refunds</b>                     |                                           |                              |                              |                                  |                                  |                              |
| 415829                                           | Rev Refund Pmts-Other                     | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
|                                                  | <b>TOTAL</b>                              | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| <b>094260-Contribution-Broadband</b>             |                                           |                              |                              |                                  |                                  |                              |
| 415862                                           | Contingency Reserve-Broadband Grant Match | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
|                                                  | <b>TOTAL</b>                              | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| <b>094350-Other Grants</b>                       |                                           |                              |                              |                                  |                                  |                              |
| 415861                                           | CARES-Utilities and Broadband             | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
|                                                  | <b>TOTAL</b>                              | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| <b>094268-Utility Studies &amp; Support Svcs</b> |                                           |                              |                              |                                  |                                  |                              |
| 413120                                           | Professional Services                     | \$ 22,500                    | \$ 22,500                    | \$ -                             | \$ -                             | \$ -                         |
|                                                  | <b>TOTAL</b>                              | \$ 22,500                    | \$ 22,500                    | \$ -                             | \$ -                             | \$ -                         |
|                                                  | <b>TOTAL FUND 007</b>                     | \$ 22,500                    | \$ 22,500                    | \$ -                             | \$ -                             | \$ -                         |

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FISCAL YEAR 2025-2026

Adopted on June 10, 2025

|                                              |                            | ADOPTED<br>BUDGET<br>FY/2025 | AMENDED<br>BUDGET<br>FY/2025 | DEPARTMENT<br>REQUEST<br>FY/2026 | CO ADMIN<br>RECOMMEND<br>FY/2026 | ADOPTED<br>BUDGET<br>FY/2026 |
|----------------------------------------------|----------------------------|------------------------------|------------------------------|----------------------------------|----------------------------------|------------------------------|
| <b>FD 008-TRAFFIC ENFORCEMENT GRANT</b>      |                            |                              |                              |                                  |                                  |                              |
| <b>031210-Sheriff-Traffic Enforcement</b>    |                            |                              |                              |                                  |                                  |                              |
| 411200                                       | Compensation-Overtime      | \$ 300,000                   | \$ 300,000                   | \$ 300,000                       | \$ 300,000                       | \$ 300,000                   |
| 411300                                       | Compensation-Part-time     | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 411790                                       | Compensation-Other         | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 412100                                       | FICA/MEDICARE TAX          | \$ 22,950                    | \$ 22,950                    | \$ 22,950                        | \$ 22,950                        | \$ 22,950                    |
| 412700                                       | Workman's Compensation     | \$ 5,884                     | \$ 5,884                     | \$ 5,884                         | \$ 5,884                         | \$ 5,884                     |
| 413170                                       | Purchased Service          | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 415801                                       | Miscellaneous              | \$ 22,000                    | \$ 22,000                    | \$ 22,000                        | \$ 22,000                        | \$ 22,000                    |
| 416010                                       | Police Supplies            | \$ 6,000                     | \$ 6,000                     | \$ 6,000                         | \$ 6,000                         | \$ 6,000                     |
| 418205                                       | Motor Vehicles & Equipment | \$ 105,000                   | \$ 469,609                   | \$ 105,000                       | \$ 105,000                       | \$ 105,000                   |
| 418207                                       | Info Tech Equipment        | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 418218                                       | Equipment-Other            | \$ 25,000                    | \$ 25,000                    | \$ 25,000                        | \$ 25,000                        | \$ 25,000                    |
|                                              | <b>TOTAL</b>               | <b>\$ 486,834</b>            | <b>\$ 851,443</b>            | <b>\$ 486,834</b>                | <b>\$ 486,834</b>                | <b>\$ 486,834</b>            |
| <b>031220-Sheriff-Esummons Program</b>       |                            |                              |                              |                                  |                                  |                              |
| 413320                                       | Maint. Service Contracts   | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 415889                                       | Revenue Refund-Other       | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 418210                                       | Esummons Equipment         | \$ 50,000                    | \$ 86,079                    | \$ 50,000                        | \$ 50,000                        | \$ 50,000                    |
|                                              | <b>TOTAL</b>               | <b>\$ 50,000</b>             | <b>\$ 86,079</b>             | <b>\$ 50,000</b>                 | <b>\$ 50,000</b>                 | <b>\$ 50,000</b>             |
| <b>031500-Sheriff-Criminal Investigative</b> |                            |                              |                              |                                  |                                  |                              |
| 411300                                       | Compensation-Part-time     | \$ 32,712                    | \$ 32,712                    | \$ 32,712                        | \$ 32,712                        | \$ 32,712                    |
| 412100                                       | FICA/MEDICARE TAX          | \$ 2,502                     | \$ 2,502                     | \$ 2,502                         | \$ 2,502                         | \$ 2,502                     |
| 412700                                       | Workman's Compensation     | \$ 1,854                     | \$ 1,854                     | \$ 1,854                         | \$ 1,854                         | \$ 1,854                     |
| 416011                                       | Uniform and Clothing       | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
|                                              | <b>TOTAL</b>               | <b>\$ 37,068</b>             | <b>\$ 37,068</b>             | <b>\$ 37,068</b>                 | <b>\$ 37,068</b>                 | <b>\$ 37,068</b>             |
| <b>031600-Sheriff-Comm Service</b>           |                            |                              |                              |                                  |                                  |                              |
| 411100                                       | Compensation-Regular       | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 411200                                       | Compensation-Overtime      | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 411300                                       | Compensation-Part-time     | \$ 48,000                    | \$ 48,000                    | \$ 48,000                        | \$ 48,000                        | \$ 48,000                    |
| 412100                                       | FICA/MEDICARE TAX          | \$ 3,672                     | \$ 3,672                     | \$ 3,672                         | \$ 3,672                         | \$ 3,672                     |
| 412210                                       | Virginia Retirement System | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 412400                                       | Group Life Ins.            | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 412700                                       | Workman's Compensation     | \$ 2,859                     | \$ 2,859                     | \$ 2,859                         | \$ 2,859                         | \$ 2,859                     |
| 416011                                       | Uniform and Clothing       | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
|                                              | <b>TOTAL</b>               | <b>\$ 54,531</b>             | <b>\$ 54,531</b>             | <b>\$ 54,531</b>                 | <b>\$ 54,531</b>                 | <b>\$ 54,531</b>             |
| <b>92100-Revenue Refunds</b>                 |                            |                              |                              |                                  |                                  |                              |
| 415829                                       | Rev Refund Pmts-Other      | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
|                                              | <b>Total</b>               | <b>\$ -</b>                  | <b>\$ -</b>                  | <b>\$ -</b>                      | <b>\$ -</b>                      | <b>\$ -</b>                  |
|                                              | <b>TOTAL FUND 008</b>      | <b>\$ 628,433</b>            | <b>\$ 1,029,121</b>          | <b>\$ 628,433</b>                | <b>\$ 628,433</b>                | <b>\$ 628,433</b>            |

WASHINGTON COUNTY, VIRGINIA  
ADOPTED OPERATING BUDGET-EXPENDITURE  
FISCAL YEAR 2025-2026

Adopted on June 10, 2025

|                                              |                            | ADOPTED<br>BUDGET<br>FY/2025 |   | AMENDED<br>BUDGET<br>FY/2025 | DEPARTMENT<br>REQUEST<br>FY/2026 |    | CO ADMIN<br>RECOMMEND<br>FY/2026 |    | ADOPTED<br>BUDGET<br>FY/2026 |  |
|----------------------------------------------|----------------------------|------------------------------|---|------------------------------|----------------------------------|----|----------------------------------|----|------------------------------|--|
| <b>FD 010- SPECIAL GRANT PROJECTS GRANT</b>  |                            |                              |   |                              |                                  |    |                                  |    |                              |  |
| <b>094301-Com Dev Block Grants</b>           |                            |                              |   |                              |                                  |    |                                  |    |                              |  |
| 415904                                       | Rattle Creek Water         | \$                           | - | \$                           | -                                | \$ | -                                | \$ | -                            |  |
| 415861                                       | Other                      | \$                           | - | \$                           | 6,570                            | \$ | -                                | \$ | -                            |  |
| 415861                                       | Disaster Relief Grant      | \$                           | - | \$                           | -                                | \$ | -                                | \$ | -                            |  |
| 415861                                       | Mendota Water Grant        | \$                           | - | \$                           | -                                | \$ | -                                | \$ | -                            |  |
| 415861                                       | Rattle Creek Water         | \$                           | - | \$                           | -                                | \$ | -                                | \$ | -                            |  |
| 415861                                       | Hidden Valley Water Grant  | \$                           | - | \$                           | -                                | \$ | -                                | \$ | -                            |  |
|                                              | <b>TOTAL</b>               | \$                           | - | \$                           | <b>6,570</b>                     | \$ | -                                | \$ | -                            |  |
|                                              | <b>TOTAL FUND 010</b>      | \$                           | - | \$                           | <b>6,570</b>                     | \$ | -                                | \$ | -                            |  |
| <b>FD 015-DISASTER RECOVERY FUND (COVID)</b> |                            |                              |   |                              |                                  |    |                                  |    |                              |  |
| <b>053630-Community Action Agency</b>        |                            |                              |   |                              |                                  |    |                                  |    |                              |  |
| 415805                                       | Special Donations          | \$                           | - | \$                           | 1,869,414                        | \$ | -                                | \$ | -                            |  |
|                                              | <b>Total</b>               | \$                           | - | \$                           | <b>1,869,414</b>                 | \$ | -                                | \$ | -                            |  |
| <b>094041-2024 Disaster Expenditures</b>     |                            |                              |   |                              |                                  |    |                                  |    |                              |  |
| 416014                                       | Emergency Services         | \$                           | - | \$                           | 100,000                          | \$ | -                                | \$ | -                            |  |
| 416014                                       | Solid Waste                | \$                           | - | \$                           | 100,000                          | \$ | -                                | \$ | -                            |  |
| 416014                                       | General Services           | \$                           | - | \$                           | 190,771                          | \$ | -                                | \$ | -                            |  |
| 416014                                       | Sheriff                    | \$                           | - | \$                           | 100,000                          | \$ | -                                | \$ | -                            |  |
|                                              | <b>Total</b>               | \$                           | - | \$                           | <b>490,771</b>                   | \$ | -                                | \$ | -                            |  |
| <b>094400 ARPA</b>                           |                            |                              |   |                              |                                  |    |                                  |    |                              |  |
| 415862                                       | Reserve for Contingencies  | \$                           | - | \$                           | -                                | \$ | -                                | \$ | -                            |  |
| 418630                                       | ARPA-1.0 Public Health     | \$                           | - | \$                           | -                                | \$ | -                                | \$ | -                            |  |
| 418631                                       | ARPA-2.0 Negative Economic | \$                           | - | \$                           | -                                | \$ | -                                | \$ | -                            |  |
| 418633                                       | ARPA-4.0 Premium Pay       | \$                           | - | \$                           | -                                | \$ | -                                | \$ | -                            |  |
| 418634                                       | ARPA-5.0 Infrastructure    | \$                           | - | \$                           | -                                | \$ | -                                | \$ | -                            |  |
| 418635                                       | ARPA-6.0 Rev Replacement   | \$                           | - | \$                           | 413,443                          | \$ | -                                | \$ | -                            |  |
|                                              | <b>Total</b>               | \$                           | - | \$                           | <b>413,443</b>                   | \$ | -                                | \$ | -                            |  |
|                                              | <b>TOTAL FUND 015</b>      | \$                           | - | \$                           | <b>2,773,628</b>                 | \$ | -                                | \$ | -                            |  |

WASHINGTON COUNTY, VIRGINIA  
ADOPTED OPERATING BUDGET-EXPENDITURE  
FISCAL YEAR 2025-2026

Adopted on June 10, 2025

|                                                 |                                   | ADOPTED<br>BUDGET<br>FY/2025 | AMENDED<br>BUDGET<br>FY/2025 | DEPARTMENT<br>REQUEST<br>FY/2026 | CO ADMIN<br>RECOMMEND<br>FY/2026 | ADOPTED<br>BUDGET<br>FY/2026 |
|-------------------------------------------------|-----------------------------------|------------------------------|------------------------------|----------------------------------|----------------------------------|------------------------------|
| <b>FD 024- COUNTY DEBT SERVICE FUND</b>         |                                   |                              |                              |                                  |                                  |                              |
| <b>095100-Lease Revenue Bonds</b>               |                                   |                              |                              |                                  |                                  |                              |
| 419110                                          | Principal Debt Payment-GCB        | \$ 434,395                   | \$ 434,395                   | \$ 455,715                       | \$ 455,715                       | \$ 455,715                   |
| 419110                                          | Principal Debt Payment-PSB        | \$ 218,746                   | \$ 218,746                   | \$ 229,482                       | \$ 229,482                       | \$ 229,482                   |
| 419120                                          | Interest Debt Payment-GCB         | \$ 166,816                   | \$ 166,816                   | \$ 149,014                       | \$ 149,014                       | \$ 149,014                   |
| 419120                                          | Interest Debt Payment-PSB         | \$ 84,003                    | \$ 84,003                    | \$ 75,038                        | \$ 75,038                        | \$ 75,038                    |
|                                                 | <b>TOTAL</b>                      | <b>\$ 903,960</b>            | <b>\$ 903,960</b>            | <b>\$ 909,249</b>                | <b>\$ 909,249</b>                | <b>\$ 909,249</b>            |
| <b>095110-Virginia Resource Authority Loans</b> |                                   |                              |                              |                                  |                                  |                              |
| 419110                                          | Principal Debt Payment-Rt 611     | \$ 171,000                   | \$ 171,000                   | \$ 175,500                       | \$ 175,500                       | \$ 175,500                   |
| 419110                                          | Principal Debt Payment-Courthouse | \$ 365,000                   | \$ 365,000                   | \$ 385,000                       | \$ 385,000                       | \$ 385,000                   |
| 419110                                          | Principal Debt Payment-Radio      | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 419120                                          | Interest Debt Payment-Rt 611      | \$ 10,981                    | \$ 10,981                    | \$ 6,667                         | \$ 6,667                         | \$ 6,667                     |
| 419120                                          | Interest Debt Payment-Courthouse  | \$ 636,128                   | \$ 636,128                   | \$ 616,909                       | \$ 616,909                       | \$ 616,909                   |
| 419120                                          | Interest Debt Payment-Radio       | \$ 864,952                   | \$ 864,952                   | \$ 899,950                       | \$ 899,950                       | \$ 899,950                   |
|                                                 | <b>TOTAL</b>                      | <b>\$ 2,048,061</b>          | <b>\$ 2,048,061</b>          | <b>\$ 2,084,026</b>              | <b>\$ 2,084,026</b>              | <b>\$ 2,084,026</b>          |
| <b>095900-Other Debt Related Costs</b>          |                                   |                              |                              |                                  |                                  |                              |
| 415845                                          | Bond Administration Fees          | \$ 3,000                     | \$ 3,000                     | \$ 3,000                         | \$ 3,000                         | \$ 3,000                     |
| 415846                                          | Other Bond Related Fees           | \$ 10,000                    | \$ 10,000                    | \$ 10,000                        | \$ 10,000                        | \$ 10,000                    |
|                                                 | <b>TOTAL</b>                      | <b>\$ 13,000</b>             | <b>\$ 13,000</b>             | <b>\$ 13,000</b>                 | <b>\$ 13,000</b>                 | <b>\$ 13,000</b>             |
|                                                 | <b>TOTAL FUND 024</b>             | <b>\$ 2,965,021</b>          | <b>\$ 2,965,021</b>          | <b>\$ 3,006,275</b>              | <b>\$ 3,006,275</b>              | <b>\$ 3,006,275</b>          |

WASHINGTON COUNTY, VIRGINIA  
ADOPTED OPERATING BUDGET-EXPENDITURE  
FISCAL YEAR 2025-2026

Adopted on June 10, 2025

|                                          |                          | ADOPTED<br>BUDGET<br>FY/2025 | AMENDED<br>BUDGET<br>FY/2025 | DEPARTMENT<br>REQUEST<br>FY/2026 | CO ADMIN<br>RECOMMEND<br>FY/2026 | ADOPTED<br>BUDGET<br>FY/2026 |
|------------------------------------------|--------------------------|------------------------------|------------------------------|----------------------------------|----------------------------------|------------------------------|
| <b>FD 025- DEBT SERVICE FUND-SCHOOLS</b> |                          |                              |                              |                                  |                                  |                              |
| <b>095300-School Literary Loans</b>      |                          |                              |                              |                                  |                                  |                              |
| 419110                                   | Principal Debt Payment   | \$ 28,502                    | \$ 28,502                    | \$ -                             | \$ -                             | \$ -                         |
| 419120                                   | Interest Debt Payment    | \$ 856                       | \$ 856                       | \$ -                             | \$ -                             | \$ -                         |
|                                          | <b>TOTAL</b>             | <b>\$ 29,358</b>             | <b>\$ 29,358</b>             | <b>\$ -</b>                      | <b>\$ -</b>                      | <b>\$ -</b>                  |
| <b>095400-VPSA Bonds</b>                 |                          |                              |                              |                                  |                                  |                              |
| 419110                                   | Principal Debt Payment   | \$ 275,003                   | \$ 275,003                   | \$ 280,319                       | \$ 280,319                       | \$ 280,319                   |
| 419120                                   | Interest Debt Payment    | \$ 50,773                    | \$ 50,773                    | \$ 36,612                        | \$ 36,612                        | \$ 36,612                    |
|                                          | <b>TOTAL</b>             | <b>\$ 325,776</b>            | <b>\$ 325,776</b>            | <b>\$ 316,931</b>                | <b>\$ 316,931</b>                | <b>\$ 316,931</b>            |
| <b>095500-Qualified Sch Const Bonds</b>  |                          |                              |                              |                                  |                                  |                              |
| 419110                                   | Principal Debt Payment   | \$ 580,000                   | \$ 580,000                   | \$ 575,000                       | \$ 575,000                       | \$ 575,000                   |
| 419120                                   | Interest Debt Payment    | \$ 432,500                   | \$ 432,500                   | \$ 432,500                       | \$ 432,500                       | \$ 432,500                   |
|                                          | <b>TOTAL</b>             | <b>\$ 1,012,500</b>          | <b>\$ 1,012,500</b>          | <b>\$ 1,007,500</b>              | <b>\$ 1,007,500</b>              | <b>\$ 1,007,500</b>          |
| <b>095800-Other Debt</b>                 |                          |                              |                              |                                  |                                  |                              |
| 419110                                   | Principal Debt Payment   | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 419120                                   | Interest Debt Payment    | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
|                                          | <b>TOTAL</b>             | <b>\$ -</b>                  | <b>\$ -</b>                  | <b>\$ -</b>                      | <b>\$ -</b>                      | <b>\$ -</b>                  |
| <b>095900-Other Debt Related Costs</b>   |                          |                              |                              |                                  |                                  |                              |
| 415845                                   | Bond Administration Fees | \$ 15,000                    | \$ 15,000                    | \$ 15,000                        | \$ 15,000                        | \$ 15,000                    |
| 415846                                   | Other Bond Related Fees  | \$ 40,000                    | \$ 40,000                    | \$ 40,000                        | \$ 40,000                        | \$ 40,000                    |
|                                          | <b>TOTAL</b>             | <b>\$ 55,000</b>             | <b>\$ 55,000</b>             | <b>\$ 55,000</b>                 | <b>\$ 55,000</b>                 | <b>\$ 55,000</b>             |
|                                          | <b>TOTAL FUND 025</b>    | <b>\$ 1,422,634</b>          | <b>\$ 1,422,634</b>          | <b>\$ 1,379,431</b>              | <b>\$ 1,379,431</b>              | <b>\$ 1,379,431</b>          |

WASHINGTON COUNTY, VIRGINIA  
ADOPTED OPERATING BUDGET-EXPENDITURE  
FISCAL YEAR 2025-2026

Adopted on June 10, 2025

|                                    |                                | ADOPTED<br>BUDGET<br>FY/2025 | AMENDED<br>BUDGET<br>FY/2025 | DEPARTMENT<br>REQUEST<br>FY/2026 | CO ADMIN<br>RECOMMEND<br>FY/2026 | ADOPTED<br>BUDGET<br>FY/2026 |
|------------------------------------|--------------------------------|------------------------------|------------------------------|----------------------------------|----------------------------------|------------------------------|
| <b>FD 108- COUNTY LIBRARY FUND</b> |                                |                              |                              |                                  |                                  |                              |
| <b>073100-Library-Admin</b>        |                                |                              |                              |                                  |                                  |                              |
| 441100                             | Compensation-Regular           | \$ 488,641                   | \$ 488,641                   | \$ 503,299                       | \$ 503,299                       | \$ 503,299                   |
| 441200                             | Compensation-Overtime          | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 441300                             | Compensation-Part-time         | \$ 24,898                    | \$ 24,898                    | \$ 24,898                        | \$ 24,898                        | \$ 24,898                    |
| 442100                             | FICA/MEDICARE TAX              | \$ 39,286                    | \$ 39,286                    | \$ 40,407                        | \$ 40,407                        | \$ 40,407                    |
| 442210                             | Virginia Retirement System     | \$ 70,771                    | \$ 70,771                    | \$ 77,156                        | \$ 77,156                        | \$ 77,156                    |
| 442300                             | Hospital/Medical Plans         | \$ 98,000                    | \$ 98,000                    | \$ 98,000                        | \$ 108,000                       | \$ 108,000                   |
| 442400                             | Group Life Ins.                | \$ 6,548                     | \$ 6,548                     | \$ 5,939                         | \$ 5,939                         | \$ 5,939                     |
| 442600                             | Unemployment                   | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 442700                             | Workman's Compensation         | \$ 7,598                     | \$ 7,598                     | \$ 7,598                         | \$ 7,598                         | \$ 7,598                     |
| 443120                             | Professional Services          | \$ 3,900                     | \$ 3,900                     | \$ 3,900                         | \$ 3,900                         | \$ 3,900                     |
| 443170                             | Purchased Services             | \$ 10,000                    | \$ 10,000                    | \$ 10,000                        | \$ 10,000                        | \$ 10,000                    |
| 443320                             | Service Contracts              | \$ 49,000                    | \$ 49,000                    | \$ 49,000                        | \$ 49,000                        | \$ 49,000                    |
| 443600                             | Advertising                    | \$ 1,000                     | \$ 1,000                     | \$ 1,000                         | \$ 1,000                         | \$ 1,000                     |
| 445130                             | Water/Sewer                    | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 445210                             | Postage                        | \$ 4,403                     | \$ 4,403                     | \$ 4,403                         | \$ 4,403                         | \$ 4,403                     |
| 445307                             | Public Officials Liability Ins | \$ 1,750                     | \$ 1,750                     | \$ 2,115                         | \$ 2,115                         | \$ 2,115                     |
| 445420                             | Leases and Rentals-Facilities  | \$ 6,050                     | \$ 6,050                     | \$ 6,050                         | \$ 6,050                         | \$ 6,050                     |
| 445535                             | Conference & Education Expense | \$ 6,000                     | \$ 6,000                     | \$ 6,000                         | \$ 5,500                         | \$ 5,500                     |
| 445801                             | Miscellaneous                  | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 445815                             | Dues & Assoc Memberships       | \$ 3,325                     | \$ 3,325                     | \$ 3,325                         | \$ 1,825                         | \$ 1,825                     |
| 446001                             | Office Supplies                | \$ 1,000                     | \$ 1,000                     | \$ 1,000                         | \$ 1,000                         | \$ 1,000                     |
| 446002                             | Food Supplies                  | \$ 1,800                     | \$ 1,800                     | \$ 1,800                         | \$ 1,800                         | \$ 1,800                     |
| 446008                             | Vehicle Fuels                  | \$ 9,622                     | \$ 9,622                     | \$ 9,622                         | \$ 9,622                         | \$ 9,622                     |
| 446009                             | Vehicle Supplies               | \$ 3,000                     | \$ 3,000                     | \$ 4,000                         | \$ 3,000                         | \$ 3,000                     |
| 446019                             | Library Supplies               | \$ 3,000                     | \$ 3,000                     | \$ 3,000                         | \$ 2,000                         | \$ 2,000                     |
| 448202                             | Furniture & Equipment          | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 448205                             | Motor Vehicles & Equipment     | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 448207                             | Info Tech Equipment            | \$ 3,500                     | \$ 3,500                     | \$ 3,500                         | \$ 3,500                         | \$ 3,500                     |
| 448208                             | Library Books                  | \$ 25,000                    | \$ 25,125                    | \$ 25,000                        | \$ 25,000                        | \$ 25,000                    |
| 448420                             | Facilities Improvements        | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| <b>TOTAL</b>                       |                                | <b>\$ 868,092</b>            | <b>\$ 868,217</b>            | <b>\$ 891,012</b>                | <b>\$ 897,012</b>                | <b>\$ 897,012</b>            |

WASHINGTON COUNTY, VIRGINIA  
ADOPTED OPERATING BUDGET-EXPENDITURE  
FISCAL YEAR 2025-2026

Adopted on June 10, 2025

|                                           |                            | ADOPTED<br>BUDGET<br>FY/2025 | AMENDED<br>BUDGET<br>FY/2025 | DEPARTMENT<br>REQUEST<br>FY/2026 | CO ADMIN<br>RECOMMEND<br>FY/2026 | ADOPTED<br>BUDGET<br>FY/2026 |
|-------------------------------------------|----------------------------|------------------------------|------------------------------|----------------------------------|----------------------------------|------------------------------|
| <div>FD 108- COUNTY LIBRARY FUND</div>    |                            |                              |                              |                                  |                                  |                              |
| <div>073105-Library-Abingdon Branch</div> |                            |                              |                              |                                  |                                  |                              |
| 441100                                    | Compensation-Regular       | \$ 292,131                   | \$ 292,131                   | \$ 300,895                       | \$ 300,895                       | \$ 300,895                   |
| 441300                                    | Compensation-Part-time     | \$ 81,120                    | \$ 81,120                    | \$ 81,120                        | \$ 81,120                        | \$ 81,120                    |
| 442100                                    | FICA/MEDICARE TAX          | \$ 28,554                    | \$ 28,554                    | \$ 29,224                        | \$ 29,224                        | \$ 29,224                    |
| 442210                                    | Virginia Retirement System | \$ 40,460                    | \$ 40,460                    | \$ 46,127                        | \$ 46,127                        | \$ 46,127                    |
| 442300                                    | Hospital/Medical Plans     | \$ 68,000                    | \$ 68,000                    | \$ 68,000                        | \$ 74,000                        | \$ 74,000                    |
| 442400                                    | Group Life Ins.            | \$ 3,915                     | \$ 3,915                     | \$ 3,551                         | \$ 3,551                         | \$ 3,551                     |
| 445110                                    | Electricity                | \$ 25,590                    | \$ 25,590                    | \$ 25,590                        | \$ 25,590                        | \$ 25,590                    |
| 445130                                    | Water/Sewer                | \$ 2,592                     | \$ 2,592                     | \$ 2,592                         | \$ 2,592                         | \$ 2,592                     |
| 445210                                    | Postage                    | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 445230                                    | Telecommunications         | \$ 14,030                    | \$ 14,030                    | \$ 14,030                        | \$ 14,030                        | \$ 14,030                    |
| 445235                                    | Internet                   | \$ 7,250                     | \$ 7,250                     | \$ 7,250                         | \$ 7,250                         | \$ 7,250                     |
| 446001                                    | Office Supplies            | \$ 1,000                     | \$ 1,000                     | \$ 1,000                         | \$ 1,000                         | \$ 1,000                     |
| 446018                                    | Program Supplies           | \$ 3,000                     | \$ 3,000                     | \$ 3,000                         | \$ 3,000                         | \$ 3,000                     |
| 446019                                    | Library Supplies           | \$ 1,000                     | \$ 1,000                     | \$ 1,000                         | \$ 1,000                         | \$ 1,000                     |
| 448202                                    | Furniture & Equipment      | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 448207                                    | Info Tech Equipment        | \$ 3,600                     | \$ 3,600                     | \$ 3,600                         | \$ 3,600                         | \$ 3,600                     |
| 448208                                    | Library Books              | \$ 25,200                    | \$ 25,200                    | \$ 25,200                        | \$ 25,200                        | \$ 25,200                    |
| 448420                                    | Facilities Improvements    | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| TOTAL                                     |                            | \$ 597,442                   | \$ 597,442                   | \$ 612,179                       | \$ 618,179                       | \$ 618,179                   |

**FD 108- COUNTY LIBRARY FUND**

**073110-Library-Damascus Branch**

|        |                            |    |                |    |                |    |                |    |                |    |                |
|--------|----------------------------|----|----------------|----|----------------|----|----------------|----|----------------|----|----------------|
| 441100 | Compensation-Regular       | \$ | 38,610         | \$ | 38,610         | \$ | 39,768         | \$ | 39,768         | \$ | 39,768         |
| 441300 | Compensation-Part-time     | \$ | 31,200         | \$ | 31,200         | \$ | 31,200         | \$ | 31,200         | \$ | 31,200         |
| 442100 | FICA/MEDICARE TAX          | \$ | 5,340          | \$ | 5,340          | \$ | 5,429          | \$ | 5,429          | \$ | 5,429          |
| 442210 | Virginia Retirement System | \$ | 5,347          | \$ | 5,347          | \$ | 6,096          | \$ | 6,096          | \$ | 6,096          |
| 442300 | Hospital/Medical Plans     | \$ | 9,500          | \$ | 9,500          | \$ | 9,500          | \$ | 10,500         | \$ | 10,500         |
| 442400 | Group Life Ins.            | \$ | 517            | \$ | 517            | \$ | 469            | \$ | 469            | \$ | 469            |
| 443170 | Purchased Services         | \$ | -              | \$ | -              | \$ | -              | \$ | -              | \$ | -              |
| 443320 | Service Contracts          | \$ | 7,360          | \$ | 7,360          | \$ | 7,360          | \$ | 7,360          | \$ | 7,360          |
| 443500 | Printing & Binding         | \$ | -              | \$ | -              | \$ | -              | \$ | -              | \$ | -              |
| 445110 | Electricity                | \$ | 12,190         | \$ | 12,190         | \$ | 12,190         | \$ | 12,190         | \$ | 12,190         |
| 445130 | Water/Sewer                | \$ | 1,950          | \$ | 1,950          | \$ | 1,950          | \$ | 1,950          | \$ | 1,950          |
| 445210 | Postage                    | \$ | 229            | \$ | 229            | \$ | 229            | \$ | 229            | \$ | 229            |
| 445230 | Telecommunications         | \$ | 2,185          | \$ | 2,185          | \$ | 2,185          | \$ | 2,185          | \$ | 2,185          |
| 445235 | Internet                   | \$ | 2,320          | \$ | 2,320          | \$ | 2,320          | \$ | 2,320          | \$ | 2,320          |
| 446001 | Office Supplies            | \$ | 550            | \$ | 550            | \$ | 550            | \$ | 550            | \$ | 550            |
| 446018 | Program Supplies           | \$ | 1,000          | \$ | 1,000          | \$ | 1,000          | \$ | 1,000          | \$ | 1,000          |
| 446019 | Library Supplies           | \$ | 720            | \$ | 720            | \$ | 720            | \$ | 720            | \$ | 720            |
| 448202 | Furniture & Equipment      | \$ | 500            | \$ | 500            | \$ | 500            | \$ | 500            | \$ | 500            |
| 448207 | Info Tech Equipment        | \$ | 1,600          | \$ | 1,600          | \$ | 1,600          | \$ | 1,600          | \$ | 1,600          |
| 448208 | Library Books              | \$ | 4,500          | \$ | 4,500          | \$ | 4,500          | \$ | 4,500          | \$ | 4,500          |
| 448420 | Facilities Improvements    | \$ | -              | \$ | -              | \$ | -              | \$ | -              | \$ | -              |
|        | <b>TOTAL</b>               | \$ | <b>125,618</b> | \$ | <b>125,618</b> | \$ | <b>127,566</b> | \$ | <b>128,566</b> | \$ | <b>128,566</b> |

WASHINGTON COUNTY, VIRGINIA  
ADOPTED OPERATING BUDGET-EXPENDITURE  
FISCAL YEAR 2025-2026

Adopted on June 10, 2025

|                                          |                            | ADOPTED<br>BUDGET<br>FY/2025 | AMENDED<br>BUDGET<br>FY/2025 | DEPARTMENT<br>REQUEST<br>FY/2026 | CO ADMIN<br>RECOMMEND<br>FY/2026 | ADOPTED<br>BUDGET<br>FY/2026 |
|------------------------------------------|----------------------------|------------------------------|------------------------------|----------------------------------|----------------------------------|------------------------------|
| <div>FD 108- COUNTY LIBRARY FUND</div>   |                            |                              |                              |                                  |                                  |                              |
| <div>073120-Library-Mendota Branch</div> |                            |                              |                              |                                  |                                  |                              |
| 441100                                   | Compensation-Regular       | \$ 37,945                    | \$ 37,945                    | \$ 39,083                        | \$ 39,083                        | \$ 39,083                    |
| 441300                                   | Compensation-Part-time     | \$ 12,480                    | \$ 12,480                    | \$ 12,480                        | \$ 12,480                        | \$ 12,480                    |
| 442100                                   | FICA/MEDICARE TAX          | \$ 3,858                     | \$ 3,858                     | \$ 3,945                         | \$ 3,945                         | \$ 3,945                     |
| 442210                                   | Virginia Retirement System | \$ 6,132                     | \$ 6,132                     | \$ 5,991                         | \$ 5,991                         | \$ 5,991                     |
| 442300                                   | Hospital/Medical Plans     | \$ 9,500                     | \$ 9,500                     | \$ 9,500                         | \$ 10,500                        | \$ 10,500                    |
| 442400                                   | Group Life Ins.            | \$ 508                       | \$ 508                       | \$ 461                           | \$ 461                           | \$ 461                       |
| 443320                                   | Service Contracts          | \$ 5,201                     | \$ 5,201                     | \$ 5,201                         | \$ 5,201                         | \$ 5,201                     |
| 445110                                   | Electricity                | \$ 2,700                     | \$ 2,700                     | \$ 2,700                         | \$ 2,700                         | \$ 2,700                     |
| 445210                                   | Postage                    | \$ 358                       | \$ 358                       | \$ 358                           | \$ 358                           | \$ 358                       |
| 445230                                   | Telecommunications         | \$ 1,685                     | \$ 1,685                     | \$ 1,685                         | \$ 1,685                         | \$ 1,685                     |
| 445235                                   | Internet                   | \$ 2,320                     | \$ 2,320                     | \$ 2,320                         | \$ 2,320                         | \$ 2,320                     |
| 446001                                   | Office Supplies            | \$ 550                       | \$ 550                       | \$ 550                           | \$ 550                           | \$ 550                       |
| 446018                                   | Program Supplies           | \$ 1,000                     | \$ 1,000                     | \$ 1,000                         | \$ 1,000                         | \$ 1,000                     |
| 446019                                   | Library Supplies           | \$ 720                       | \$ 720                       | \$ 720                           | \$ 720                           | \$ 720                       |
| 448202                                   | Furniture & Equipment      | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 448207                                   | Info Tech Equipment        | \$ 1,600                     | \$ 1,600                     | \$ 1,600                         | \$ 1,600                         | \$ 1,600                     |
| 448208                                   | Library Books              | \$ 3,840                     | \$ 3,840                     | \$ 3,840                         | \$ 3,840                         | \$ 3,840                     |
| 448420                                   | Facilities Improvements    | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| TOTAL                                    |                            | \$ 90,397                    | \$ 90,397                    | \$ 91,434                        | \$ 92,434                        | \$ 92,434                    |

**FD 108- COUNTY LIBRARY FUND**

**073130-Library-Glade Spring Branch**

|        |                            |    |                |    |                |    |                |    |                |    |                |
|--------|----------------------------|----|----------------|----|----------------|----|----------------|----|----------------|----|----------------|
| 441100 | Compensation-Regular       | \$ | 37,945         | \$ | 37,945         | \$ | 39,083         | \$ | 39,083         | \$ | 39,083         |
| 441300 | Compensation-Part-time     | \$ | 18,720         | \$ | 18,720         | \$ | 18,720         | \$ | 18,720         | \$ | 18,720         |
| 442100 | FICA/MEDICARE TAX          | \$ | 4,335          | \$ | 4,335          | \$ | 4,422          | \$ | 4,422          | \$ | 4,422          |
| 442210 | Virginia Retirement System | \$ | 6,132          | \$ | 6,132          | \$ | 5,991          | \$ | 5,991          | \$ | 5,991          |
| 442300 | Hospital/Medical Plans     | \$ | 9,500          | \$ | 9,500          | \$ | 9,500          | \$ | 10,500         | \$ | 10,500         |
| 442400 | Group Life Ins.            | \$ | 508            | \$ | 508            | \$ | 461            | \$ | 461            | \$ | 461            |
| 443320 | Service Contracts          | \$ | 6,358          | \$ | 6,358          | \$ | 6,358          | \$ | 6,358          | \$ | 6,358          |
| 445110 | Electricity                | \$ | 7,248          | \$ | 7,248          | \$ | 7,248          | \$ | 7,248          | \$ | 7,248          |
| 445120 | Natural Gas                | \$ | -              | \$ | -              | \$ | -              | \$ | -              | \$ | -              |
| 445130 | Water/Sewer                | \$ | 2,316          | \$ | 2,316          | \$ | 2,316          | \$ | 2,316          | \$ | 2,316          |
| 445210 | Postage                    | \$ | 180            | \$ | 180            | \$ | 180            | \$ | 180            | \$ | 180            |
| 445230 | Telecommunications         | \$ | 2,251          | \$ | 2,251          | \$ | 2,251          | \$ | 2,251          | \$ | 2,251          |
| 445235 | Internet                   | \$ | 2,320          | \$ | 2,320          | \$ | 2,320          | \$ | 2,320          | \$ | 2,320          |
| 446001 | Office Supplies            | \$ | 550            | \$ | 550            | \$ | 550            | \$ | 550            | \$ | 550            |
| 446018 | Program Supplies           | \$ | 1,000          | \$ | 1,000          | \$ | 1,000          | \$ | 1,000          | \$ | 1,000          |
| 446019 | Library Supplies           | \$ | 720            | \$ | 720            | \$ | 720            | \$ | 720            | \$ | 720            |
| 448202 | Furniture & Equipment      | \$ | 500            | \$ | 500            | \$ | 500            | \$ | 500            | \$ | 500            |
| 448207 | Info Tech Equipment        | \$ | 1,600          | \$ | 1,600          | \$ | 1,600          | \$ | 1,600          | \$ | 1,600          |
| 448208 | Library Books              | \$ | 5,220          | \$ | 5,220          | \$ | 5,220          | \$ | 5,220          | \$ | 5,220          |
| 448420 | Facilities Improvements    | \$ | -              | \$ | -              | \$ | -              | \$ | -              | \$ | -              |
|        | <b>TOTAL</b>               | \$ | <b>107,403</b> | \$ | <b>107,403</b> | \$ | <b>108,440</b> | \$ | <b>109,440</b> | \$ | <b>109,440</b> |

WASHINGTON COUNTY, VIRGINIA  
ADOPTED OPERATING BUDGET-EXPENDITURE  
FISCAL YEAR 2025-2026

Adopted on June 10, 2025

|                                                          |                              | ADOPTED<br>BUDGET<br>FY/2025 |           | AMENDED<br>BUDGET<br>FY/2025 |           | DEPARTMENT<br>REQUEST<br>FY/2026 |           | CO ADMIN<br>RECOMMEND<br>FY/2026 |           | ADOPTED<br>BUDGET<br>FY/2026 |           |
|----------------------------------------------------------|------------------------------|------------------------------|-----------|------------------------------|-----------|----------------------------------|-----------|----------------------------------|-----------|------------------------------|-----------|
| <div>FD 108- COUNTY LIBRARY FUND</div>                   |                              |                              |           |                              |           |                                  |           |                                  |           |                              |           |
| <div>073140-Library-Hayter's Gap Branch</div>            |                              |                              |           |                              |           |                                  |           |                                  |           |                              |           |
| 441100                                                   | Compensation-Regular         | \$                           | 37,945    | \$                           | 37,945    | \$                               | 39,083    | \$                               | 39,083    | \$                           | 39,083    |
| 441300                                                   | Compensation-Part-time       | \$                           | 12,480    | \$                           | 12,480    | \$                               | 12,480    | \$                               | 12,480    | \$                           | 12,480    |
| 442100                                                   | FICA/MEDICARE TAX            | \$                           | 3,858     | \$                           | 3,858     | \$                               | 3,945     | \$                               | 3,945     | \$                           | 3,945     |
| 442210                                                   | Virginia Retirement System   | \$                           | 5,255     | \$                           | 5,255     | \$                               | 5,991     | \$                               | 5,991     | \$                           | 5,991     |
| 442300                                                   | Hospital/Medical Plans       | \$                           | 9,500     | \$                           | 9,500     | \$                               | 9,500     | \$                               | 10,500    | \$                           | 10,500    |
| 442400                                                   | Group Life Ins.              | \$                           | 508       | \$                           | 508       | \$                               | 461       | \$                               | 461       | \$                           | 461       |
| 443320                                                   | Service Contracts            | \$                           | 5,168     | \$                           | 5,168     | \$                               | 5,168     | \$                               | 5,168     | \$                           | 5,168     |
| 445110                                                   | Electricity                  | \$                           | 2,600     | \$                           | 2,600     | \$                               | 2,600     | \$                               | 2,600     | \$                           | 2,600     |
| 445210                                                   | Postage                      | \$                           | 116       | \$                           | 116       | \$                               | 116       | \$                               | 116       | \$                           | 116       |
| 445230                                                   | Telecommunications           | \$                           | 1,685     | \$                           | 1,685     | \$                               | 1,685     | \$                               | 1,685     | \$                           | 1,685     |
| 445235                                                   | Internet                     | \$                           | 2,320     | \$                           | 2,320     | \$                               | 2,320     | \$                               | 2,320     | \$                           | 2,320     |
| 446001                                                   | Office Supplies              | \$                           | 550       | \$                           | 550       | \$                               | 550       | \$                               | 550       | \$                           | 550       |
| 446018                                                   | Program Supplies             | \$                           | 1,000     | \$                           | 1,000     | \$                               | 1,000     | \$                               | 1,000     | \$                           | 1,000     |
| 446019                                                   | Library Supplies             | \$                           | 720       | \$                           | 720       | \$                               | 720       | \$                               | 720       | \$                           | 720       |
| 448207                                                   | Info Tech Equipment          | \$                           | 1,600     | \$                           | 1,600     | \$                               | 1,600     | \$                               | 1,600     | \$                           | 1,600     |
| 448208                                                   | Library Books                | \$                           | 5,750     | \$                           | 5,750     | \$                               | 5,750     | \$                               | 5,750     | \$                           | 5,750     |
| 448420                                                   | Facilities Improvements      | \$                           | -         | \$                           | -         | \$                               | -         | \$                               | -         | \$                           | -         |
| TOTAL                                                    |                              | \$                           | 91,055    | \$                           | 91,055    | \$                               | 92,969    | \$                               | 93,969    | \$                           | 93,969    |
| <div>073310-Library State Aid</div>                      |                              |                              |           |                              |           |                                  |           |                                  |           |                              |           |
| 443320                                                   | Service Contracts            | \$                           | 50,000    | \$                           | 50,000    | \$                               | 50,000    | \$                               | 50,000    | \$                           | 50,000    |
| 446001                                                   | Office Supplies              | \$                           | 17,000    | \$                           | 17,000    | \$                               | 17,000    | \$                               | 17,000    | \$                           | 17,000    |
| 446019                                                   | Library Supplies             | \$                           | 17,000    | \$                           | 17,000    | \$                               | 17,000    | \$                               | 17,000    | \$                           | 17,000    |
| 448208                                                   | Library Books Main           | \$                           | 148,127   | \$                           | 171,361   | \$                               | 171,361   | \$                               | 171,361   | \$                           | 171,361   |
| 448208                                                   | Library Books                | \$                           | -         | \$                           | -         | \$                               | -         | \$                               | -         | \$                           | -         |
| TOTAL                                                    |                              | \$                           | 232,127   | \$                           | 255,361   | \$                               | 255,361   | \$                               | 255,361   | \$                           | 255,361   |
| <div>FD 108- COUNTY LIBRARY FUND</div>                   |                              |                              |           |                              |           |                                  |           |                                  |           |                              |           |
| <div>073340-Library Contributions &amp; Endowments</div> |                              |                              |           |                              |           |                                  |           |                                  |           |                              |           |
| 445801                                                   | Miscellaneous                | \$                           | -         | \$                           | 4,315     | \$                               | -         | \$                               | -         | \$                           | -         |
| 445861                                                   | The Big Read Grant           | \$                           | -         | \$                           | -         | \$                               | -         | \$                               | -         | \$                           | -         |
| 445861                                                   | Rose Greer Akers Endowment   | \$                           | -         | \$                           | 68,462    | \$                               | -         | \$                               | -         | \$                           | -         |
| 445861                                                   | Town of Abingdon Donation    | \$                           | -         | \$                           | 7,500     | \$                               | -         | \$                               | -         | \$                           | -         |
| 445861                                                   | Kiwanis Donation             | \$                           | -         | \$                           | 710       | \$                               | -         | \$                               | -         | \$                           | -         |
| 445861                                                   | E-Rate Funds Grant           | \$                           | -         | \$                           | 30,098    | \$                               | -         | \$                               | -         | \$                           | -         |
| 445861                                                   | Friends of Library           | \$                           | -         | \$                           | 50        | \$                               | -         | \$                               | -         | \$                           | -         |
| 445861                                                   | Gates Opportunity Grant      | \$                           | -         | \$                           | -         | \$                               | -         | \$                               | -         | \$                           | -         |
| 445899                                                   | Donations & Endowments-Other | \$                           | -         | \$                           | 6,661     | \$                               | -         | \$                               | -         | \$                           | -         |
| TOTAL                                                    |                              | \$                           | -         | \$                           | 117,796   | \$                               | -         | \$                               | -         | \$                           | -         |
| TOTAL FUND 108                                           |                              | \$                           | 2,112,134 | \$                           | 2,253,289 | \$                               | 2,178,961 | \$                               | 2,194,961 | \$                           | 2,194,961 |

WASHINGTON COUNTY, VIRGINIA  
ADOPTED OPERATING BUDGET-EXPENDITURE  
FISCAL YEAR 2025-2026

Adopted on June 10, 2025

|                                                    |                                | ADOPTED<br>BUDGET<br>FY/2025 | AMENDED<br>BUDGET<br>FY/2025 | DEPARTMENT<br>REQUEST<br>FY/2026 | CO ADMIN<br>RECOMMEND<br>FY/2026 | ADOPTED<br>BUDGET<br>FY/2026 |
|----------------------------------------------------|--------------------------------|------------------------------|------------------------------|----------------------------------|----------------------------------|------------------------------|
| <div>FD 206- VIRGINIA PUBLIC ASSISTANCE FUND</div> |                                |                              |                              |                                  |                                  |                              |
| 053100-Welfare Administration                      |                                |                              |                              |                                  |                                  |                              |
| 421100                                             | Compensation-Regular           | \$ 3,232,620                 | \$ 3,232,620                 | \$ 3,461,310                     | \$ 3,461,310                     | \$ 3,461,310                 |
| 421200                                             | Compensation-Overtime          | \$ 65,896                    | \$ 104,296                   | \$ 105,000                       | \$ 105,000                       | \$ 105,000                   |
| 421300                                             | Compensation-Part-time         | \$ 55,000                    | \$ 55,000                    | \$ 55,000                        | \$ 55,000                        | \$ 55,000                    |
| 421400                                             | Compensation-On Call           | \$ 84,900                    | \$ 84,900                    | \$ 84,900                        | \$ 84,900                        | \$ 84,900                    |
| 421700                                             | Compensation-Bds & Commissions | \$ 11,100                    | \$ 11,100                    | \$ 11,100                        | \$ 11,100                        | \$ 11,100                    |
| 421790                                             | Compensation-Other             | \$ 40,000                    | \$ 60,000                    | \$ 25,000                        | \$ 25,000                        | \$ 25,000                    |
| 422100                                             | FICA/MEDICARE TAX              | \$ 266,948                   | \$ 266,948                   | \$ 276,342                       | \$ 276,342                       | \$ 276,342                   |
| 422210                                             | Virginia Retirement System     | \$ 470,000                   | \$ 470,000                   | \$ 539,100                       | \$ 539,100                       | \$ 539,100                   |
| 422300                                             | Hospital/Medical Plans         | \$ 660,984                   | \$ 660,984                   | \$ 684,780                       | \$ 764,780                       | \$ 764,780                   |
| 422400                                             | Group Life Ins.                | \$ 43,317                    | \$ 43,317                    | \$ 54,703                        | \$ 54,703                        | \$ 54,703                    |
| 422600                                             | Unemployment                   | \$ 6,000                     | \$ 6,000                     | \$ 6,000                         | \$ 6,000                         | \$ 6,000                     |
| 422700                                             | Workman's Compensation         | \$ 9,419                     | \$ 9,419                     | \$ 10,000                        | \$ 10,000                        | \$ 10,000                    |
| 423110                                             | Health Services                | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 423120                                             | Professional Services-FPM      | \$ 175,000                   | \$ 195,000                   | \$ 185,000                       | \$ 185,000                       | \$ 185,000                   |
| 423150                                             | Professional Services-Leg      | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 423170                                             | Professional Services-Jan      | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 423210                                             | Contract Labor                 | \$ 50,000                    | \$ 50,000                    | \$ 2,000                         | \$ 2,000                         | \$ 2,000                     |
| 423320                                             | Service Contracts              | \$ 29,000                    | \$ 29,000                    | \$ 29,000                        | \$ 29,000                        | \$ 29,000                    |
| 425110                                             | Electricity                    | \$ 38,000                    | \$ 38,000                    | \$ 28,000                        | \$ 28,000                        | \$ 28,000                    |
| 425120                                             | Natural Gas                    | \$ -                         | \$ -                         | \$ 1,500                         | \$ 1,500                         | \$ 1,500                     |
| 425130                                             | Water/Sewer                    | \$ 4,000                     | \$ 4,000                     | \$ 3,000                         | \$ 3,000                         | \$ 3,000                     |
| 425210                                             | Postage                        | \$ 20,000                    | \$ 20,000                    | \$ 10,000                        | \$ 10,000                        | \$ 10,000                    |
| 425230                                             | Telecommunications             | \$ 42,000                    | \$ 43,620                    | \$ 44,000                        | \$ 44,000                        | \$ 44,000                    |
| 425302                                             | Property Insurance             | \$ 2,000                     | \$ 2,000                     | \$ 600                           | \$ 600                           | \$ 600                       |
| 425305                                             | Fleet Insurance                | \$ 10,000                    | \$ 12,240                    | \$ 12,240                        | \$ 12,240                        | \$ 12,240                    |
| 425307                                             | Public Officials Liability Ins | \$ 1,911                     | \$ 2,206                     | \$ 2,206                         | \$ 2,206                         | \$ 2,206                     |
| 425308                                             | Liability Insurance            | \$ 10,000                    | \$ 10,000                    | \$ 1,400                         | \$ 1,400                         | \$ 1,400                     |
| 425410                                             | Leases And Rentals-Equipment   | \$ 10,526                    | \$ 10,526                    | \$ 15,000                        | \$ 15,000                        | \$ 15,000                    |
| 425420                                             | Leases And Rentals-Facilities  | \$ 125,500                   | \$ 125,500                   | \$ 125,500                       | \$ 125,500                       | \$ 125,500                   |
| 425530                                             | Transportation Expense         | \$ 2,000                     | \$ 2,000                     | \$ 1,000                         | \$ 1,000                         | \$ 1,000                     |
| 425535                                             | Conference & Education Expense | \$ 13,000                    | \$ 13,000                    | \$ 13,000                        | \$ 13,000                        | \$ 13,000                    |
| 425815                                             | Dues & Assoc Memberships       | \$ 2,000                     | \$ 2,000                     | \$ 3,000                         | \$ 3,000                         | \$ 3,000                     |
| 425847                                             | SSBG-Direct Charges            | \$ 5,000                     | \$ 5,000                     | \$ 15,000                        | \$ 15,000                        | \$ 15,000                    |
| 426001                                             | Office Supplies                | \$ 25,000                    | \$ 25,000                    | \$ 20,000                        | \$ 20,000                        | \$ 20,000                    |
| 426005                                             | Custodian Supplies             | \$ 2,500                     | \$ 2,500                     | \$ 5,000                         | \$ 5,000                         | \$ 5,000                     |
| 426007                                             | Repair & Maintenance Supplies  | \$ 3,000                     | \$ 3,000                     | \$ 2,500                         | \$ 2,500                         | \$ 2,500                     |
| 426008                                             | Vehicle Fuels                  | \$ 27,500                    | \$ 27,500                    | \$ 25,000                        | \$ 25,000                        | \$ 25,000                    |
| 426009                                             | Vehicle Supplies               | \$ 15,000                    | \$ 20,000                    | \$ 25,000                        | \$ 25,000                        | \$ 25,000                    |
| 426012                                             | Books and Subscriptions        | \$ 200                       | \$ 200                       | \$ 300                           | \$ 300                           | \$ 300                       |
| 428202                                             | Furniture & Equipment          | \$ 8,000                     | \$ 8,000                     | \$ 4,000                         | \$ 2,000                         | \$ 2,000                     |
| 428205                                             | Motor Vehicles & Equipment     | \$ -                         | \$ 29,759                    | \$ 35,000                        | \$ -                             | \$ -                         |
| 428420                                             | Facilities Improvements        | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
|                                                    |                                | \$ 5,567,321                 | \$ 5,684,635                 | \$ 5,921,481                     | \$ 5,964,481                     | \$ 5,964,481                 |

WASHINGTON COUNTY, VIRGINIA  
ADOPTED OPERATING BUDGET-EXPENDITURE  
FISCAL YEAR 2025-2026

Adopted on June 10, 2025

|                                                |                                | ADOPTED<br>BUDGET<br>FY/2025 | AMENDED<br>BUDGET<br>FY/2025 | DEPARTMENT<br>REQUEST<br>FY/2026 | CO ADMIN<br>RECOMMEND<br>FY/2026 | ADOPTED<br>BUDGET<br>FY/2026 |
|------------------------------------------------|--------------------------------|------------------------------|------------------------------|----------------------------------|----------------------------------|------------------------------|
| <b>FD 206- VIRGINIA PUBLIC ASSISTANCE FUND</b> |                                |                              |                              |                                  |                                  |                              |
| <b>053210-Public Assistance</b>                |                                |                              |                              |                                  |                                  |                              |
| 621005                                         | Other Social Services Programs | \$ 1,200                     | \$ 1,200                     | \$ 1,200                         | \$ 1,200                         | \$ 1,200                     |
| 621010                                         | Food Assistance Program        | \$ 500                       | \$ 500                       | \$ 500                           | \$ 500                           | \$ 500                       |
| 624010                                         | Expenditures Assist Prg Maint  | \$ 1,024,287                 | \$ 1,024,287                 | \$ 1,400,000                     | \$ 1,400,000                     | \$ 1,400,000                 |
| 624270                                         | Burial-Assistance ST Emerg     | \$ 60,000                    | \$ 60,000                    | \$ 40,000                        | \$ 40,000                        | \$ 40,000                    |
| 627000                                         | Child Residential Facility R&B | \$ 1,106,000                 | \$ 1,106,000                 | \$ 1,106,000                     | \$ 1,106,000                     | \$ 1,106,000                 |
| 627010                                         | Foster Care-Basic Maint        | \$ 145,000                   | \$ 145,000                   | \$ 145,000                       | \$ 145,000                       | \$ 145,000                   |
| 627015                                         | KinGAP-Basic/Enhanced          | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 627020                                         | Foster Care-Supp Clothing      | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 627030                                         | Foster Care-Enhanced           | \$ 1,000                     | \$ 1,000                     | \$ 1,000                         | \$ 1,000                         | \$ 1,000                     |
| 627035                                         | KinGAP-Enhanced                | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 627060                                         | Adoption Assistance-Basic      | \$ 1,310,000                 | \$ 1,310,000                 | \$ 1,530,000                     | \$ 1,530,000                     | \$ 1,530,000                 |
| 627070                                         | Adoption Assistance-Enhanced   | \$ 170,000                   | \$ 170,000                   | \$ 100,000                       | \$ 100,000                       | \$ 100,000                   |
| 627080                                         | Adoption Assistance-NonRec     | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 627090                                         | Adoption Assistance-Special    | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| <b>TOTAL</b>                                   |                                | <b>\$ 3,817,987</b>          | <b>\$ 3,817,987</b>          | <b>\$ 4,323,700</b>              | <b>\$ 4,323,700</b>              | <b>\$ 4,323,700</b>          |
| <b>053220-Purchased Services</b>               |                                |                              |                              |                                  |                                  |                              |
| 526002                                         | Food Supplies                  | \$ 8,000                     | \$ 8,000                     | \$ 8,000                         | \$ 8,000                         | \$ 8,000                     |
| 621005                                         | Other Social Services Programs | \$ 21,911                    | \$ 21,911                    | \$ 21,911                        | \$ 21,911                        | \$ 21,911                    |
| 621005                                         | Other Social Services Programs | \$ 20,000                    | \$ 20,000                    | \$ 20,000                        | \$ 20,000                        | \$ 20,000                    |
| 621020                                         | Social Security Income Aged    | \$ 45,500                    | \$ 45,500                    | \$ 45,500                        | \$ 45,500                        | \$ 45,500                    |
| 621030                                         | Social Security Income Disable | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 621040                                         | Eligibility Based on Income    | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 621050                                         | Eligibility w/o Regard to Inco | \$ 58,000                    | \$ 58,000                    | \$ 58,000                        | \$ 58,000                        | \$ 58,000                    |
| 621050                                         | Child Abuse Neglect Grant      | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 621085                                         | Transporation                  | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 621110                                         | Purchased Services-Other       | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 621210                                         | Assess,Case Management,Materia | \$ 75,000                    | \$ 75,000                    | \$ 75,000                        | \$ 75,000                        | \$ 75,000                    |
| 621215                                         | View Transitional Support      | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 621270                                         | Job Search                     | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 621300                                         | Other Locally Developed Activi | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 625010                                         | Education-Independent Living   | \$ 33,600                    | \$ 33,600                    | \$ 33,600                        | \$ 33,600                        | \$ 33,600                    |
| 625030                                         | Daily Living Skill/Aide-Indep  | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 625040                                         | Counseling-Independent Living  | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 625070                                         | Outreach Services              | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 625080                                         | Other Services & Assistance    | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 626010                                         | Families-Family Support        | \$ 94,000                    | \$ 94,000                    | \$ 94,000                        | \$ 94,000                        | \$ 94,000                    |
| 626020                                         | Adoption Incentives            | \$ 3,000                     | \$ 3,000                     | \$ 3,000                         | \$ 3,000                         | \$ 3,000                     |
| 626101                                         | Family Support-POS             | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| 627030                                         | Foster Care-Enhanced Add't     | \$ 1,000                     | \$ 1,000                     | \$ 1,000                         | \$ 1,000                         | \$ 1,000                     |
| <b>TOTAL</b>                                   |                                | <b>\$ 360,011</b>            | <b>\$ 360,011</b>            | <b>\$ 360,011</b>                | <b>\$ 360,011</b>                | <b>\$ 360,011</b>            |
| <b>092200-Expenditure Adjustments</b>          |                                |                              |                              |                                  |                                  |                              |
| 425820                                         | REFUNDS & RECOUPMENTS          | \$ -                         | \$ -                         | \$ -                             | \$ -                             | \$ -                         |
| <b>TOTAL</b>                                   |                                | <b>\$ -</b>                  | <b>\$ -</b>                  | <b>\$ -</b>                      | <b>\$ -</b>                      | <b>\$ -</b>                  |
| <b>TOTAL FUND 206</b>                          |                                | <b>\$ 9,745,319</b>          | <b>\$ 9,862,633</b>          | <b>\$ 10,605,192</b>             | <b>\$ 10,648,192</b>             | <b>\$ 10,648,192</b>         |

WASHINGTON COUNTY, VIRGINIA  
ADOPTED OPERATING BUDGET-EXPENDITURE  
FISCAL YEAR 2025-2026

Adopted on June 10, 2025

|                                         |                       | ADOPTED<br>BUDGET<br>FY/2025 | AMENDED<br>BUDGET<br>FY/2025 | DEPARTMENT<br>REQUEST<br>FY/2026 | CO ADMIN<br>RECOMMEND<br>FY/2026 | ADOPTED<br>BUDGET<br>FY/2026 |
|-----------------------------------------|-----------------------|------------------------------|------------------------------|----------------------------------|----------------------------------|------------------------------|
| <b>FD 207- COMPREHENSIVE FUND</b>       |                       |                              |                              |                                  |                                  |                              |
| <b>053500-Comprehensive Service Act</b> |                       |                              |                              |                                  |                                  |                              |
| 620100                                  | Foster Care-CSA       | \$ 4,703,245                 | \$ 5,609,045                 | \$ 6,214,297                     | \$ 6,214,297                     | \$ 6,214,297                 |
|                                         | <b>TOTAL</b>          | <b>\$ 4,703,245</b>          | <b>\$ 5,609,045</b>          | <b>\$ 6,214,297</b>              | <b>\$ 6,214,297</b>              | <b>\$ 6,214,297</b>          |
| <b>092200-Expenditure Adjustments</b>   |                       |                              |                              |                                  |                                  |                              |
| 425120                                  | REFUNDS & RECOUPMENTS | \$ 43,405                    | \$ 43,405                    | \$ 38,405                        | \$ 38,405                        | \$ 38,405                    |
|                                         | <b>TOTAL</b>          | <b>\$ 43,405</b>             | <b>\$ 43,405</b>             | <b>\$ 38,405</b>                 | <b>\$ 38,405</b>                 | <b>\$ 38,405</b>             |
|                                         | <b>TOTAL FUND 207</b> | <b>\$ 4,746,650</b>          | <b>\$ 5,652,450</b>          | <b>\$ 6,252,702</b>              | <b>\$ 6,252,702</b>              | <b>\$ 6,252,702</b>          |

WASHINGTON COUNTY, VIRGINIA  
ADOPTED OPERATING BUDGET-EXPENDITURE  
FISCAL YEAR 2025-2026

Adopted on June 10, 2025

|                                       |                                   | ADOPTED<br>BUDGET<br>FY/2025 |                    | AMENDED<br>BUDGET<br>FY/2025 |                    | DEPARTMENT<br>REQUEST<br>FY/2026 |                    | CO ADMIN<br>RECOMMEND<br>FY/2026 |                    | ADOPTED<br>BUDGET<br>FY/2026 |
|---------------------------------------|-----------------------------------|------------------------------|--------------------|------------------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|------------------------------|
| <b>FD 312- GENERAL SCHOOL FUND</b>    |                                   |                              |                    |                              |                    |                                  |                    |                                  |                    |                              |
| 61100                                 | ***CLASSROOM INSTRUCTION **       | \$                           | -                  | \$                           | -                  | \$                               | -                  | \$                               | -                  | \$                           |
| 61210                                 | ** GUIDANCE **                    | \$                           | -                  | \$                           | -                  | \$                               | -                  | \$                               | -                  | \$                           |
| 61230                                 | ** HOMEBOUND **                   | \$                           | -                  | \$                           | -                  | \$                               | -                  | \$                               | -                  | \$                           |
| 61300                                 | ** IMPROVEMENT OF INSTRUCTION **  | \$                           | -                  | \$                           | -                  | \$                               | -                  | \$                               | -                  | \$                           |
| 61320                                 | ** MEDIA SERVICES **              | \$                           | -                  | \$                           | -                  | \$                               | -                  | \$                               | -                  | \$                           |
| 61410                                 | ** PRINCIPAL'S OFFICE **          | \$                           | -                  | \$                           | -                  | \$                               | -                  | \$                               | -                  | \$                           |
| 61500                                 | **FEDERAL PROGRAMS**              | \$                           | -                  | \$                           | -                  | \$                               | -                  | \$                               | -                  | \$                           |
| 62100                                 | ** ADMINISTRATIVE UNIT **         | \$                           | -                  | \$                           | -                  | \$                               | -                  | \$                               | -                  | \$                           |
| 62200                                 | ** ATTENDANCE & HEALTH **         | \$                           | -                  | \$                           | -                  | \$                               | -                  | \$                               | -                  | \$                           |
| 63000                                 | ** PUPIL TRANSPORTATION **        | \$                           | -                  | \$                           | -                  | \$                               | -                  | \$                               | -                  | \$                           |
| 64000                                 | ** OPERATION & MAINTENANCE **     | \$                           | -                  | \$                           | -                  | \$                               | -                  | \$                               | -                  | \$                           |
| 65000                                 | ** OTHER USE OF FUNDS **          | \$                           | -                  | \$                           | -                  | \$                               | -                  | \$                               | -                  | \$                           |
| 65251                                 | **WASH. COUNTY SKILL CENTER       | \$                           | -                  | \$                           | -                  | \$                               | -                  | \$                               | -                  | \$                           |
| 65353                                 | **SVETN**                         | \$                           | -                  | \$                           | -                  | \$                               | -                  | \$                               | -                  | \$                           |
| 65360                                 | **MT. ROGERS REGIONAL ADULT**     | \$                           | -                  | \$                           | -                  | \$                               | -                  | \$                               | -                  | \$                           |
| 65521                                 | **GOVERNOR'S SCHOOL**             | \$                           | -                  | \$                           | -                  | \$                               | -                  | \$                               | -                  | \$                           |
| 66000                                 | ** FACILITIES**                   | \$                           | -                  | \$                           | -                  | \$                               | -                  | \$                               | -                  | \$                           |
| 67000                                 | **OTHER USE OF FUNDS**            | \$                           | -                  | \$                           | -                  | \$                               | -                  | \$                               | -                  | \$                           |
| 68000                                 | **INSTRUCTIONAL TECHNOLOGY**      | \$                           | -                  | \$                           | -                  | \$                               | -                  | \$                               | -                  | \$                           |
| 69999                                 | **WC ADULT SKILL CENTER-SPECIAL** | \$                           | 107,242,161        | \$                           | 109,497,743        | \$                               | 108,389,657        | \$                               | 107,189,657        | \$                           |
|                                       | <b>TOTAL</b>                      | \$                           | <b>107,242,161</b> | \$                           | <b>109,497,743</b> | \$                               | <b>108,389,657</b> | \$                               | <b>107,189,657</b> | \$                           |
| <b>FD 314- SCHOOL FISCAL AGENCY</b>   |                                   |                              |                    |                              |                    |                                  |                    |                                  |                    |                              |
| 61100                                 | **INSTRUCTION**                   | \$                           | 4,701,239          | \$                           | 4,448,675          | \$                               | 4,803,238          | \$                               | 4,803,238          | \$                           |
|                                       | <b>TOTAL</b>                      | \$                           | <b>4,701,239</b>   | \$                           | <b>4,448,675</b>   | \$                               | <b>4,803,238</b>   | \$                               | <b>4,803,238</b>   | \$                           |
| <b>FD 315- SCHOOL TEXTBOOK FUND</b>   |                                   |                              |                    |                              |                    |                                  |                    |                                  |                    |                              |
| 61100                                 | **INSTRUCTION**                   | \$                           | -                  | \$                           | -                  | \$                               | -                  | \$                               | -                  | \$                           |
| 68100                                 | **TECHNOLOGY**                    | \$                           | 3,538,642          | \$                           | 3,535,081          | \$                               | 3,538,642          | \$                               | 3,538,642          | \$                           |
|                                       | <b>TOTAL</b>                      | \$                           | <b>3,538,642</b>   | \$                           | <b>3,535,081</b>   | \$                               | <b>3,538,642</b>   | \$                               | <b>3,538,642</b>   | \$                           |
| <b>FD 316- SCHOOL FACILITIES FUND</b> |                                   |                              |                    |                              |                    |                                  |                    |                                  |                    |                              |
| 66000                                 | **FACILITIES**                    | \$                           | 1,800,000          | \$                           | 2,356,651          | \$                               | 2,122,780          | \$                               | 2,122,780          | \$                           |
|                                       | <b>TOTAL</b>                      | \$                           | <b>1,800,000</b>   | \$                           | <b>2,356,651</b>   | \$                               | <b>2,122,780</b>   | \$                               | <b>2,122,780</b>   | \$                           |
| <b>FD 317- SCHOOL CAFETERIA FUND</b>  |                                   |                              |                    |                              |                    |                                  |                    |                                  |                    |                              |
| 65100                                 | **CAFETERIA OPERATIONS**          | \$                           | 4,997,013          | \$                           | 4,643,077          | \$                               | 5,096,506          | \$                               | 5,096,506          | \$                           |
|                                       | <b>TOTAL</b>                      | \$                           | <b>4,997,013</b>   | \$                           | <b>4,643,077</b>   | \$                               | <b>5,096,506</b>   | \$                               | <b>5,096,506</b>   | \$                           |
|                                       | <b>FINAL TOTAL</b>                | \$                           | <b>201,562,142</b> | \$                           | <b>223,658,350</b> | \$                               | <b>202,131,213</b> | \$                               | <b>195,017,753</b> | \$                           |