



COUNTY OF WASHINGTON, VIRGINIA

Washington County Board of Supervisors COUNTY OPERATING BUDGET

FISCAL YEAR 2026-2027

As Adopted June 23, 2026

FOREWORD

THE COUNTY OPERATING BUDGET FOR FISCAL YEAR 2026-2027 (JULY 1, 2026 THROUGH JUNE 30, 2027) PRESENTED IN THIS DOCUMENT WAS ADOPTED BY RESOLUTION 2026-18 OF THE WASHINGTON COUNTY BOARD OF SUPERVISORS ON JUNE 23, 2026 AND APPROPRIATED BY RESOLUTION 2026-19 OF THE WASHINGTON COUNTY BOARD OF SUPERVISORS ON JUNE 23, 2026. 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 2026-2027 WILL NOT BE SET OUT IN THIS DOCUMENT.

WASHINGTON COUNTY BOARD OF SUPERVISORS

Dwayne Ball, Chair

G-11 "Wilson" Election District

Randy L. Pennington, Vice-Chair

B-11 "Jefferson" Election District

David Matlock

E-11 "Taylor" Election District

Phillip B. McCall

A-11 "Harrison" Election District

Charlie Hargis, Jr.

C-11 "Madison" Election District

Dr. Lee Brannon

D-11 "Monroe" Election District

Saul A. Hernandez

F-11 "Tyler" 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

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

RANDY L. PENNINGTON
VICE-CHAIRMAN
B-11 "JEFFERSON" ELECTION DISTRICT

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

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

W. LEE BRANNON
D-11 "MONROE" ELECTION DISTRICT

DAVID MATLOCK
E-11 "TAYLOR" ELECTION DISTRICT

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

RESOLUTION 2026-18

ADOPTION OF COUNTY OPERATING BUDGET FOR FISCAL YEAR 2026-2027 AND ESTABLISHMENT OF VARIOUS TAX RATES FOR FISCAL YEAR 2026-2027

COUNTY ADMINISTRATION

JASON N. BERRY
COUNTY ADMINISTRATOR

BRANDON SNODGRASS
COUNTY ATTORNEY

**GOVERNMENT CENTER
BUILDING**

**1 GOVERNMENT CENTER PLACE
SUITE A**

ABINGDON, VIRGINIA 24210

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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 2026-2027;

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 2026-11 ADOPTED BY THE BOARD ON MARCH 24, 2026, COUNTY-WIDE UNIT LEVIES ON REAL PROPERTY FOR GENERAL COUNTY PURPOSES AND SCHOOL PURPOSES WERE ESTABLISHED FOR TAX YEAR 2026 OF FISCAL YEAR 2026-2027 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, PURSUANT TO RESOLUTION 2026-11 ADOPTED BY THE BOARD ON MARCH 24, 2026, COUNTY-WIDE UNIT LEVIES ON TANGIBLE PERSONAL PROPERTY FOR GENERAL COUNTY PURPOSES AND SCHOOL PURPOSES WERE ESTABLISHED FOR TAX YEAR 2026 OF FISCAL YEAR 2026-2027 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

COUNTY OF WASHINGTON, VIRGINIA

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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.*

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 2026-2027;

BE IT FURTHER RESOLVED, PURSUANT TO THE PPTRA, THAT QUALIFYING VEHICLES OBTAINING SITUS WITHIN THE COUNTY DURING TAX YEAR 2026, 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 2026-2027 REVENUE AND EXPENDITURES BUDGETS ARE ADOPTED AT \$196,500,041 AND THE INDIVIDUAL AGENCY AND DEPARTMENTAL BUDGETS ARE HEREBY APPROVED FOR THE FISCAL YEAR BEGINNING JULY 1, 2026 AND EXTENDING TO JUNE 30, 2027 FOR THE FUNCTIONS AND PURPOSES INDICATED HEREFTER.

COUNTY OF WASHINGTON, VIRGINIA

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COUNTY OF WASHINGTON, VIRGINIA

ADOPTED REVENUE BUDGET

FISCAL YEAR 2026-2027

FD 01 GENERAL FUND

01011	FUND BALANCE	\$	800,000
01101	REAL PROPERTY TAXES	\$	29,880,000
01102	PUBLIC SERV. CORP. TAXES	\$	1,950,000
01103	PERSONAL PROPERTY TAXES	\$	9,700,000
01104	BUSINESS PERSONAL PROPERTY TAXES	\$	6,350,000
01106	PENALTIES AND INTEREST	\$	860,000
01201	LOCAL SALES AND USE TAXES	\$	12,015,000
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	\$	500,000
01301	ANIMAL LICENSES AND FEES	\$	18,000
01303	PERMITS AND OTHER LICENSES	\$	254,250
01401	FINES AND FORFEITURES	\$	391,000
01501	REVENUE FROM USE OF MONEY	\$	2,000,000
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	\$	513,000
01608	CHARGES-SANITATION & WASTE REMOVAL	\$	2,020,000
01801	PAYMENT IN LIEU OF TAXES	\$	40,000
01899	MISCELLANEOUS	\$	1,390,500
01901	TUITION & OTHER GOV PAYMENTS	\$	197,413
01902	RECOVERED COSTS	\$	73,962
02201	NON-CATEGORICAL AID-STATE	\$	2,881,786
02301	SHARED EXPENSES-STATE	\$	5,799,724
02401	CATEGORICAL AID-PUBLIC SAFETY	\$	1,502,177
02404	CATEGORICAL AID-OTHER FUNDS	\$	10,000
02406	CATEGORICAL AID-WELFARE & SS	\$	12,524,706
03101	PAYMENTS IN LIEU OF TAXES-FEDERAL	\$	655,000
03301	CATEGORICAL AID-PUBLIC SAFETY	\$	25,000
04101	INSURANCE RECOVERIES	\$	50,000
TOTAL GENERAL FUND			\$ 95,497,450

FD 02 FEDERAL ASSET SHARING FUND

01011	FUND BALANCE	\$	0
03301	OTHER CATEGORICAL AID-FEDERAL	\$	0

TOTAL FEDERAL ASSET SHARING FUND \$ 0

FD 03 LAW LIBRARY FUND

COUNTY OF WASHINGTON, VIRGINIA

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01011	FUND BALANCE	\$	0	
01601	LAW LIBRARY	\$	<u>12,000</u>	
	TOTAL LAW LIBRARY FUND			\$ 12,000
FD 04	ROAD IMPROVEMENT FUND			
01607	CHARGES HWY, STREETS, ETC	\$	<u>0</u>	
	TOTAL ROAD IMPROVEMENT FUND			\$ 0
FD 05	CAPITAL IMPROVEMENT FUND			
01011	FUND BALANCE	\$	3,681,750	
03302	FEDERAL CATEGORICAL AID	\$	<u>1,815,000</u>	
	TOTAL CAPITAL IMPROVEMENT FUND			\$ 5,496,750
FD 06	ECONOMIC DEVELOPMENT FUND			
01011	FUND BALANCE	\$	0	
02404	OTHER STATE CATEGORICAL AID	\$	<u>0</u>	
	TOTAL ECONOMIC DEVELOPMENT FUND			\$ 0
FD 07	UTILITIES FUND			
01011	FUND BALANCE	\$	0	
02404	OTHER STATE CATEGORICAL AID	\$	<u>0</u>	
	TOTAL UTILITIES FUND			\$ 0
FD 08	TRAFFIC ENFORCEMENT FUND			
01011	FUND BALANCE	\$	0	
01401	FINES AND FORFEITURES	\$	628,433	
03301	FEDERAL FORESTRY	\$	<u>100,000</u>	
	TOTAL TRAFFIC ENFORCEMENT FUND			\$ 728,433
FD 10	SPECIAL GRANT PROJECTS FUND			
01011	FUND BALANCE	\$	0	
02404	OTHER STATE CATEGORICAL AID	\$	<u>0</u>	
	TOTAL SPECIAL GRANT PROJECTS FUND			\$ 0
FD 15	DISASTER RECOVERY FUND			
03302	FEDERAL GRANTS	\$	<u>4,820,136</u>	
	TOTAL DISASTER RECOVERY FUND			\$ 4,820,136

COUNTY OF WASHINGTON, VIRGINIA

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FD 25	COUNTY DEBT SERVICE FUND-SCHOOLS		
01011	FUND BALANCE	\$	0
01803	EXPENDITURE REFUNDS	\$	<u>400,000</u>
	TOTAL COUNTY DEBT SERVICE FD-SCHOOLS	\$	400,000
FD 108	LIBRARY FUND		
01011	FUND BALANCE	\$	0
01614	CHARGES LIBRARY	\$	6,500
02408	CATEGORICAL AID-LIBRARY	\$	<u>254,338</u>
	TOTAL LIBRARY FUND	\$	260,838
FD 312	TOTAL GENERAL SCHOOL FUND	\$	74,746,701
FD 314	TOTAL SCHOOL FISCAL AGENCY	\$	5,650,972
FD 315	TOTAL SCHOOL TEXTBOOK FUND	\$	3,190,814
FD 316	TOTAL SCHOOL FACILITIES FUND	\$	950,000
FD 317	TOTAL SCHOOL CAFETERIA FUND	\$	4,745,947
	TOTAL ADOPTED REVENUE	\$	<u>196,500,041</u>

[RESOLUTION CONTINUES ON FOLLOWING PAGES]

COUNTY OF WASHINGTON, VIRGINIA

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**ADOPTED EXPENDITURE BUDGET
FISCAL YEAR 2026-2027**

FD 01	GENERAL FUND		
11100	BOARD OF SUPERVISORS	\$	200,751
12110	COUNTY ADMINISTRATION	\$	322,348
12210	COUNTY ATTORNEY	\$	305,261
12220	HUMAN RESOURCES	\$	223,796
12240	COUNTY AUDIT	\$	130,000
12310	COMMISSIONER OF REVENUE	\$	1,053,798
12320	ASSESSOR	\$	75,000
12410	TREASURER	\$	1,412,872
12430	BUDGET & FINANCE	\$	419,560
12510	INFORMATION SYSTEMS	\$	1,213,386
13200	GENERAL REGISTRAR	\$	497,283
21100	CIRCUIT COURT-JUDGE	\$	187,743
21200	GENERAL DISTRICT COURT	\$	47,713
21300	SPECIAL MAGISTRATES	\$	6,206
21600	JD & R COURT-CLERK'S OFFICE/JUDGE	\$	28,836
21610	JD & R COURT-COURT SERVICES	\$	7,100
21700	CLERK OF CIRCUIT COURT	\$	1,184,637
21910	VICTIM & WITNESS ASSISTANCE	\$	159,138
22100	COMMONWEALTH'S ATTY	\$	1,716,064
22200	COMMONWEALTH'S ATTY-COLLECTION EXP	\$	73,962
31000's	WCSO-SHERIFF OFFICE (ALL DIVISIONS)	\$	11,202,921
32200	FIRE & RESCUE SERVICES	\$	1,737,812
33210	SW VA REGIONAL JAIL	\$	3,997,984
33230	APPALACHIAN JUVENILE COMMISSION	\$	320,452
34100	BUILDING AND DEVELOPMENT SERVICES	\$	610,802
35300	MEDICAL EXAMINER	\$	1,200
35500	EMERGENCY MANAGEMENT	\$	949,703
35505	EMERGENCY MGNT-FIRE/EMS PERSONNEL	\$	951,810
35510	EMERGENCY MGNT-STATE AID TO LOCALITIES	\$	479,500
42600	SOLID WASTE DEPARTMENT	\$	4,937,944
43200	GENERAL SERVICES-ADMINISTRATION	\$	1,257,371
43210	GENERAL SERVICES-PROPERTIES	\$	982,860
51100	COUNTY HEALTH DEPARTMENT	\$	686,977
52100	MENTAL HEALTH & DISABILITIES	\$	312,500
53230	AREA AGENCY ON AGING	\$	76,122
53630	COMMUNITY ACTION AGENCY	\$	78,582
53650	SENIOR GROUPS & COMM CENTERS	\$	84,800
53690	OTHER COMMUNITY PROGRAMS	\$	83,165
66100	COMMUNITY COLLEGES	\$	107,414
71320	RECREATION DEPT-BEAVERDAM	\$	25,420
71910	RECREATION & PARK CONTRIBUTION	\$	139,064
72700	CULTURAL ENRICHMENT	\$	125,503
81050	COMMUNITY DEV & PLANNING	\$	25,607

COUNTY OF WASHINGTON, VIRGINIA

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81100	ZONING ADMINISTRATION	\$	129,783
81110	PLANNING ACTIVITIES-REGIONAL	\$	59,763
81500	ECONOMIC DEV & COMM RELATIONS	\$	204,127
81510	ECONOMIC DEVELOPMENT ACTIVITIES	\$	140,992
81820	WC INDUSTRIAL DEV AUTHORITY	\$	5,000
82400	SOIL & WATER CONS DISTRICT	\$	17,770
83100	COUNTY EXTENSION PROGRAM	\$	223,243
91400	RESERVE FOR CONTINGENCIES	\$	25,972
91410	RESERVE FOR EMPLOYEE BENEFITS	\$	292,650
91430	INTERGOVERNMENTAL PAYMENTS	\$	140,000
92100	REVENUE REFUNDS	\$	82,500
	TOTAL GENERAL FUND		\$ 39,762,767
FD 03	WASH. CO. LAW LIBRARY FUND		\$ 12,000
FD 05	CAPITAL IMPROVEMENT FUND		
94108	2024 RADIO/EMS PROJECTS	\$	5,496,750
	TOTAL CAPITAL IMPROVEMENT FUND		\$ 5,496,750
FD 006	ECONOMIC DEVELOPMENT FUND		
94235	IDA BOND DEBT-MORAL OBLIGATION	\$	223,401
	TOTAL ECONOMIC DEVELOPMENT FUND		\$ 223,401
FD 007	UTILITIES FUND		\$ 0
FD 008	TOTAL TRAFFIC ENFORCEMENT FUND		\$ 728,433
FD 015	DISASTER RECOVERY FUND		\$ 4,820,136
FD 24	COUNTY DEBT SERVICE FUND		
95100	LEASE REVENUE BONDS	\$	901,475
95110	VA RESOURCE AUTHORITY LOANS	\$	2,083,857
95900	OTHER DEBT RELATED COSTS	\$	53,000
	TOTAL COUNTY DEBT SERVICE FUND		\$ 3,038,332

COUNTY OF WASHINGTON, VIRGINIA

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FD 25	COUNTY DEBT SERVICE FUND-SCHOOLS		
95400	VPSA BONDS	\$	308,086
95500	QUALIFIED SCH CONST BONDS	\$	1,007,500
95900	OTHER DEBT RELATED COSTS	\$	<u>15,000</u>
	TOTAL COUNTY DEBT SERVICE FD-SCHOOLS	\$	1,330,586
FD 108	COUNTY LIBRARY FUND		
73100's	LIBRARY LOCAL (ALL BRANCHES)	\$	1,974,983
73310	LIBRARY STATE AID	\$	<u>254,338</u>
	TOTAL COUNTY LIBRARY FUND	\$	2,229,321
FD 206	VA PUBLIC ASSISTANCE FUND		
53100	WELFARE ADMINISTRATION	\$	6,275,594
53200	PUBLIC ASSISTANCE & S.S. PROGRAMS	\$	<u>4,407,411</u>
	TOTAL VA PUBLIC ASSISTANCE FUND	\$	10,683,005
FD 207	COMMUNITY SERVICES ACT FUND	\$	5,958,191
FD 312	GENERAL SCHOOL FUND	\$	107,300,268
FD 314	SCHOOL FISCAL AGENCY FUND	\$	5,650,972
FD 315	SCHOOL TEXTBOOK FUND	\$	3,569,932
FD 316	SCHOOL FACILITIES FUND	\$	950,000
FD 317	SCHOOL CAFETERIA FUND	\$	<u>4,745,947</u>
	TOTAL ADOPTED EXPENDITURE BUDGET	\$	196,500,041

COUNTY OF WASHINGTON, VIRGINIA

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**GENERAL FUND TRANSFERS
FISCAL YEAR 2026-2027**

TO ECONOMIC DEVELOPMENT FUND	\$	223,401
TO UTILITIES FUND	\$	0
TO DEBT SERVICE FUND	\$	3,038,332
TO DEBT SERVICE FUND-SCHOOL	\$	930,586
TO COUNTY LIBRARY FUND	\$	1,968,483
TO VA PUBLIC ASSISTANCE FUND	\$	10,683,005
TO COMPREHENSIVE SERVICES ACT FUND	\$	5,958,191
TO GENERAL SCHOOL FUND	\$	32,553,567
TO SCHOOL TEXTBOOK FUND	\$	<u>379,118</u>
TOTAL GENERAL FUND TRANSFERS	\$	<u>55,734,683</u>

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

DONE THIS THE 23RD DAY OF JUNE, 2026.

THE FOREGOING RESOLUTION WAS DULY ADOPTED BY THE FOLLOWING VOTE:

MR. MCCALL:	AYE
MR. PENNINGTON:	AYE
MR. HARGIS:	AYE
MR. BRANNON:	AYE
MR.: MATLOCK:	AYE
MR. HERNANDEZ:	AYE
MR. BALL:	AYE


JASON N. BERRY, COUNTY ADMINISTRATOR



COUNTY OF WASHINGTON, VIRGINIA



BOARD OF SUPERVISORS

DWAYNE A. BALL

CHAIRMAN
G-11 "WILSON" ELECTION DISTRICT

RANDY L. PENNINGTON

VICE-CHAIRMAN
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W. LEE BRANNON

D-11 "MONROE" ELECTION DISTRICT

DAVID MATLOCK

E-11 "TAYLOR" ELECTION DISTRICT

SAUL A. HERNANDEZ

F-11 "TYLER" ELECTION DISTRICT

RESOLUTION 2026-19

APPROPRIATION OF ADOPTED COUNTY OPERATING BUDGET FOR FISCAL YEAR 2026-2027

COUNTY ADMINISTRATION

JASON N. BERRY
COUNTY ADMINISTRATOR

BRANDON SNODGRASS
COUNTY ATTORNEY

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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, 2026 AND ENDING JUNE 30, 2027 FOR THE FUNCTIONS AND PURPOSES INDICATED HEREAFTER:

COUNTY OF WASHINGTON, VIRGINIA

ADOPTED EXPENDITURE BUDGET FISCAL YEAR 2026-2027

FD 01	GENERAL FUND		
11100	BOARD OF SUPERVISORS	\$	200,751
12110	COUNTY ADMINISTRATION	\$	322,348
12210	COUNTY ATTORNEY	\$	305,261
12220	HUMAN RESOURCES	\$	223,796
12240	COUNTY AUDIT	\$	130,000
12310	COMMISSIONER OF REVENUE	\$	1,053,798
12320	ASSESSOR	\$	75,000
12410	TREASURER	\$	1,412,872
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21100	CIRCUIT COURT-JUDGE	\$	187,743
21200	GENERAL DISTRICT COURT	\$	47,713
21300	SPECIAL MAGISTRATES	\$	6,206
21600	JD & R COURT-CLERK'S OFFICE/JUDGE	\$	28,836
21610	JD & R COURT-COURT SERVICES	\$	7,100
21700	CLERK OF CIRCUIT COURT	\$	1,184,637
21910	VICTIM & WITNESS ASSISTANCE	\$	159,138
22100	COMMONWEALTH'S ATTY	\$	1,716,064
22200	COMMONWEALTH'S ATTY-COLLECTION EXP	\$	73,962
31000's	WCSO-SHERIFF OFFICE (ALL DIVISIONS)	\$	11,202,921
32200	FIRE & RESCUE SERVICES	\$	1,737,812
33210	SW VA REGIONAL JAIL	\$	3,997,984
33230	APPALACHIAN JUVENILE COMMISSION	\$	320,452
34100	BUILDING AND DEVELOPMENT SERVICES	\$	610,802
35300	MEDICAL EXAMINER	\$	1,200

COUNTY OF WASHINGTON, VIRGINIA

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35500	EMERGENCY MANAGEMENT	\$	949,703
35505	EMERGENCY MGNT-FIRE/EMS PERSONNEL	\$	951,810
35510	EMERGENCY MGNT-STATE AID TO LOCALITIES	\$	479,500
42600	SOLID WASTE DEPARTMENT	\$	4,937,944
43200	GENERAL SERVICES-ADMINISTRATION	\$	1,257,371
43210	GENERAL SERVICES-PROPERTIES	\$	982,860
51100	COUNTY HEALTH DEPARTMENT	\$	686,977
52100	MENTAL HEALTH & DISABILITIES	\$	312,500
53230	AREA AGENCY ON AGING	\$	76,122
53630	COMMUNITY ACTION AGENCY	\$	78,582
53650	SENIOR GROUPS & COMM CENTERS	\$	84,800
53690	OTHER COMMUNITY PROGRAMS	\$	83,165
66100	COMMUNITY COLLEGES	\$	107,414
71320	RECREATION DEPT-BEAVERDAM	\$	25,420
71910	RECREATION & PARK CONTRIBUTION	\$	139,064
72700	CULTURAL ENRICHMENT	\$	125,503
81050	COMMUNITY DEV & PLANNING	\$	25,607
81100	ZONING ADMINISTRATION	\$	129,783
81110	PLANNING ACTIVITIES-REGIONAL	\$	59,763
81500	ECONOMIC DEV & COMM RELATIONS	\$	204,127
81510	ECONOMIC DEVELOPMENT ACTIVITIES	\$	140,992
81820	WC INDUSTRIAL DEV AUTHORITY	\$	5,000
82400	SOIL & WATER CONS DISTRICT	\$	17,770
83100	COUNTY EXTENSION PROGRAM	\$	223,243
91400	RESERVE FOR CONTINGENCIES	\$	25,972
91410	RESERVE FOR EMPLOYEE BENEFITS	\$	292,650
91430	INTERGOVERNMENTAL PAYMENTS	\$	140,000
92100	REVENUE REFUNDS	\$	82,500
TOTAL GENERAL FUND		\$	39,762,767
FD 03	WASH. CO. LAW LIBRARY FUND	\$	12,000
FD 05	CAPITAL IMPROVEMENT FUND		
94108	2024 RADIO/EMS PROJECTS	\$	5,496,750
TOTAL CAPITAL IMPROVEMENT FUND		\$	5,496,750
FD 006	ECONOMIC DEVELOPMENT FUND		
94235	IDA BOND DEBT-MORAL OBLIGATION	\$	223,401
TOTAL ECONOMIC DEVELOPMENT FUND		\$	223,401
FD 008	TOTAL TRAFFIC ENFORCEMENT FUND	\$	728,433
FD 015	TOTAL DISASTER RECOVERY FUND	\$	4,820,136

COUNTY OF WASHINGTON, VIRGINIA

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FD 24	COUNTY DEBT SERVICE FUND		
95100	LEASE REVENUE BONDS	\$	901,475
95110	VA RESOURCE AUTHORITY LOANS	\$	2,083,857
95900	OTHER DEBT RELATED COSTS	\$	<u>53,000</u>
	TOTAL COUNTY DEBT SERVICE FUND	\$	3,038,332
FD 25	COUNTY DEBT SERVICE FUND-SCHOOLS		
95400	VPSA BONDS	\$	308,086
95500	QUALIFIED SCH CONST BONDS	\$	1,007,500
95900	OTHER DEBT RELATED COSTS	\$	<u>15,000</u>
	TOTAL COUNTY DEBT SERVICE FD-SCHOOLS	\$	1,330,586
FD 108	COUNTY LIBRARY FUND		
73100's	LIBRARY LOCAL (ALL BRANCHES)	\$	1,974,983
73310	LIBRARY STATE AID	\$	<u>254,338</u>
	TOTAL COUNTY LIBRARY FUND	\$	2,229,321
FD 206	VA PUBLIC ASSISTANCE FUND		
53100	WELFARE ADMINISTRATION	\$	6,275,594
53200	PUBLIC ASSISTANCE & S.S. PROGRAMS	\$	<u>4,407,411</u>
	TOTAL VA PUBLIC ASSISTANCE FUND	\$	10,683,005
FD 207	COMMUNITY SERVICES ACT FUND	\$	5,958,191
FD 312	GENERAL SCHOOL FUND	\$	107,300,268
FD 314	SCHOOL FISCAL AGENCY FUND	\$	5,650,972
FD 315	SCHOOL TEXTBOOK FUND	\$	3,569,932
FD 316	SCHOOL FACILITIES FUND	\$	950,000
FD 317	SCHOOL CAFETERIA FUND	\$	<u>4,745,947</u>
	TOTAL ADOPTED EXPENDITURE BUDGET	\$	196,500,041

COUNTY OF WASHINGTON, VIRGINIA

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GENERAL FUND TRANSFERS
FISCAL YEAR 2026-2027

TO ECONOMIC DEVELOPMENT FUND	\$	223,401
TO UTILITIES FUND	\$	0
TO DEBT SERVICE FUND	\$	3,038,332
TO DEBT SERVICE FUND-SCHOOL	\$	930,586
TO COUNTY LIBRARY FUND	\$	1,968,483
TO VA PUBLIC ASSISTANCE FUND	\$	10,683,005
TO COMPREHENSIVE SERVICES ACT FUND	\$	5,958,191
TO GENERAL SCHOOL FUND	\$	32,553,567
TO SCHOOL TEXTBOOK FUND	\$	379,118
TOTAL GENERAL FUND TRANSFERS	\$	<u>55,734,683</u>

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 10TH, 20TH 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 15TH AND THE LAST WORKING DAY OF THE MONTH.

DONE THIS THE 23RD DAY OF JUNE, 2026.

THE FOREGOING RESOLUTION WAS DULY ADOPTED BY THE FOLLOWING VOTE:

MR. MCCALL:	AYE
MR. PENNINGTON:	AYE
MR. HARGIS:	AYE
MR. BRANNON:	AYE
MR.: MATLOCK:	AYE
MR. HERNANDEZ:	AYE
MR. BALL:	AYE


JASON N. BERRY, COUNTY ADMINISTRATOR

REVENUE BUDGET

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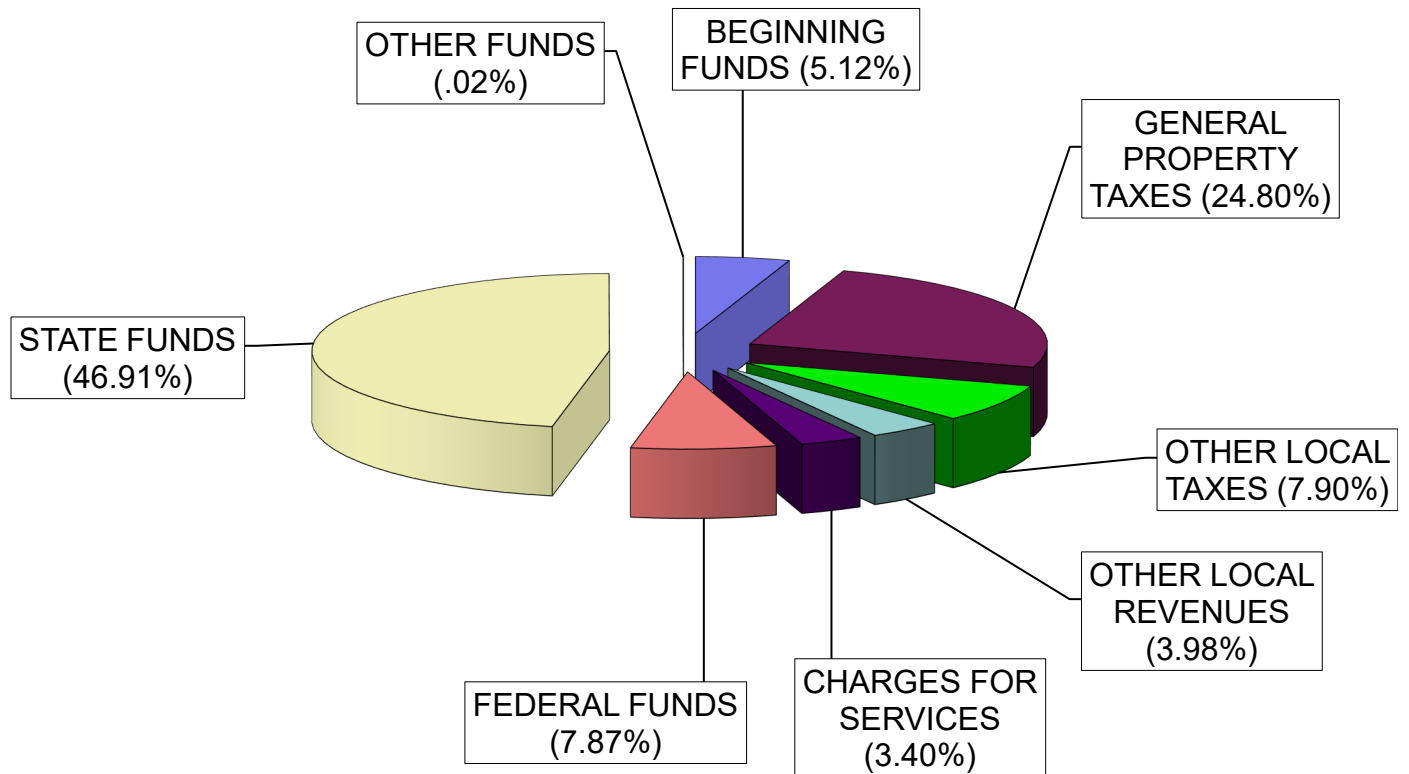
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WASHINGTON COUNTY, VIRGINIA
ADOPTED REVENUE BUDGET
FISCAL YEAR 2026-2027



ADOPTED
\$196,500,041

■ BEGINNING FUNDS (5.12%)	■ GENERAL PROPERTY TAXES (24.80%)
■ OTHER LOCAL TAXES (7.90%)	■ OTHER LOCAL REVENUES (3.98%)
■ CHARGES FOR SERVICES (3.40%)	■ FEDERAL FUNDS (7.87%)
■ STATE FUNDS (46.91%)	■ OTHER FUNDS (.02%)

WASHINGTON COUNTY, VIRGINIA

Adopted on June 23, 2026

ADOPTED OPERATING BUDGET - REVENUES

FISCAL YEAR 2026-2027

FUND#	DESCRIPTION	ADOPTED BUDGET FY/2026	AMENDED BUDGET FY/2026	DEPARTMENT REQUEST FY/2027	CO ADMIN RECOMMEND FY/2027	ADOPTED BUDGET FY/2027
001	GENERAL FUND	\$ 91,978,021	\$ 108,807,286	\$ 101,433,894	\$ 95,197,450	\$ 95,497,450
002	FEDERAL ASSET SHARING FUND	\$ -	\$ 271,073	\$ -	\$ -	\$ -
003	WASH. CO. LAW LIBRARY	\$ 12,000	\$ 45,884	\$ 12,000	\$ 12,000	\$ 12,000
004	ROAD IMPROVEMENT FUND	\$ -	\$ -	\$ -	\$ -	\$ -
005	CAPITAL IMPROVEMENT FUND	\$ 10,109,795	\$ 11,565,235	\$ 5,496,750	\$ 5,496,750	\$ 5,496,750
006	ECONOMIC DEVELOPMENT FUND	\$ -	\$ 67,854	\$ -	\$ -	\$ -
007	UTILITIES FUND	\$ -	\$ -	\$ -	\$ -	\$ -
008	TRAFFIC ENFORCEMENT FUND	\$ 628,433	\$ 1,232,627	\$ 728,433	\$ 728,433	\$ 728,433
010	SPECIAL GRANT PROJECTS FUND	\$ -	\$ 6,570	\$ -	\$ -	\$ -
015	DISASTER RECOVERY	\$ -	\$ 4,981,476	\$ 4,670,136	\$ 4,670,136	\$ 4,820,136
024	COUNTY DEBT SERVICE FUND	\$ -	\$ -	\$ -	\$ -	\$ -
025	COUNTY DEBT SERVICE FUND-SCH	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000
108	LIBRARY FUND	\$ 261,861	\$ 269,548	\$ 260,838	\$ 260,838	\$ 260,838
206	VPA-SOCIAL SERVICES FUND	\$ -	\$ -	\$ -	\$ -	\$ -
207	VPA-COMPREHENSIVE SERVICES FD	\$ -	\$ -	\$ -	\$ -	\$ -
312	GENERAL SCHOOL FUND	\$ 76,886,090	\$ 76,886,090	\$ 74,746,701	\$ 74,746,701	\$ 74,746,701
314	SCHOOL FISCAL AGENCY FUND	\$ 4,803,238	\$ 5,465,861	\$ 5,650,972	\$ 5,650,972	\$ 5,650,972
315	SCHOOL TEXTBOOK FUND	\$ 3,181,361	\$ 3,069,341	\$ 3,190,814	\$ 3,190,814	\$ 3,190,814
316	SCHOOL FACILITIES FUND	\$ 2,122,780	\$ 1,543,963	\$ 950,000	\$ 950,000	\$ 950,000
317	SCHOOL CAFETERIA FUND	\$ 5,096,506	\$ 4,645,077	\$ 4,745,947	\$ 4,745,947	\$ 4,745,947
		<u>\$ 195,480,085</u>	<u>\$ 219,257,885</u>	<u>\$ 202,286,485</u>	<u>\$ 196,050,041</u>	<u>\$ 196,500,041</u>

WASHINGTON COUNTY, VIRGINIA
ADOPTED OPERATING BUDGET-REVENUE
FISCAL YEAR 2026-2027

Adopted on June 23, 2026

ACCT DESCRIPTION		ADOPTED BUDGET FY/2026	AMENDED BUDGET FY/2026	DEPARTMENT REQUEST FY/2027	CO ADMIN RECOMMEND FY/2027	ADOPTED BUDGET FY/2027
FD 001-GENERAL FUND						
001011 -Beginning Fund Balance						
310102	Fund Balance-Reserves Utilized	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000
310102	Fund Balance-Carryover	\$ -	\$ 14,078,330	\$ -	\$ -	\$ -
310102	Fund Balance-Reserves Utilized	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 800,000	\$ 14,878,330	\$ 800,000	\$ 800,000	\$ 800,000
001101 -Real Property Taxes						
311101	Real Property Taxes-Current	\$ 28,145,000	\$ 28,145,000	\$ 33,780,000	\$ 28,500,000	\$ 28,500,000
311103	Tax on Minerals-Current	\$ -	\$ -	\$ -	\$ -	\$ -
311104	Real Property Taxes-Rev Share	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
311105	Rollback Collections	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
311106	Delinquent Collections	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000
	TOTAL	\$ 29,525,000	\$ 29,525,000	\$ 35,160,000	\$ 29,880,000	\$ 29,880,000
001102 -Public Service Corp Taxes						
311121	Pub Svc Corp Taxes-Current	\$ 1,250,000	\$ 1,250,000	\$ 1,750,000	\$ 1,750,000	\$ 1,950,000
311122	Pub Svc Corp Taxes-Delinq	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 1,250,000	\$ 1,250,000	\$ 1,750,000	\$ 1,750,000	\$ 1,950,000
001103 -Personal Property Taxes						
311131	Personal Property Taxes-Curren	\$ 8,600,000	\$ 8,600,000	\$ 9,759,749	\$ 9,000,000	\$ 9,000,000
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	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 9,300,000	\$ 9,300,000	\$ 10,459,749	\$ 9,700,000	\$ 9,700,000
001104 -Business Personal Property Taxes						
311141	Business Personal Property-Current	\$ 5,650,000	\$ 5,650,000	\$ 6,350,000	\$ 6,350,000	\$ 6,350,000
311142	Business Personal Property-Delinq	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 5,650,000	\$ 5,650,000	\$ 6,350,000	\$ 6,350,000	\$ 6,350,000
001106 -Penalties And Interest						
311161	Penalties on Taxes Due	\$ 420,000	\$ 420,000	\$ 420,000	\$ 420,000	\$ 420,000
311162	Interest on Taxes Due	\$ 440,000	\$ 440,000	\$ 440,000	\$ 440,000	\$ 440,000
311163	Admin Fees from DSO/Judical	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 860,000	\$ 860,000	\$ 860,000	\$ 860,000	\$ 860,000

WASHINGTON COUNTY, VIRGINIA
ADOPTED OPERATING BUDGET-REVENUE
FISCAL YEAR 2026-2027

Adopted on June 23, 2026

ACCT DESCRIPTION		ADOPTED BUDGET FY/2026	AMENDED BUDGET FY/2026	DEPARTMENT REQUEST FY/2027	CO ADMIN RECOMMEND FY/2027	ADOPTED BUDGET FY/2027
001201 -Local Sales and Use Taxes						
311211	Local Sales Taxes	\$ 10,000,000	\$ 10,000,000	\$ 10,850,000	\$ 10,850,000	\$ 10,850,000
311212	Communications Sales Tax	\$ 1,150,000	\$ 1,150,000	\$ 1,150,000	\$ 1,150,000	\$ 1,150,000
311213	Bristol Revenue Sharing (Lowes)	\$ -	\$ -	\$ -	\$ -	\$ -
311214	Moped/ATV Tax	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
311215	Games of Skill Distribution	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 11,165,000	\$ 11,165,000	\$ 12,015,000	\$ 12,015,000	\$ 12,015,000
001202 -Consumer Utility Taxes						
311221	Consumer Utility Use Tax	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000
	TOTAL	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000
001204 -Franchise License Taxes						
311241	Franchise License Tax	\$ -	\$ -	\$ -	\$ -	\$ -
311242	Utility License Tax	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000
	TOTAL	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000
001205 -Motor Vehicle Licenses						
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	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000
001206 -Bank Franchise Taxes						
311261	Bank Franchise Taxes	\$ 77,000	\$ 77,000	\$ 77,000	\$ 77,000	\$ 77,000
	TOTAL	\$ 77,000	\$ 77,000	\$ 77,000	\$ 77,000	\$ 77,000
001207 -Taxes on Recordation & Wills						
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
	TOTAL	\$ 502,000	\$ 502,000	\$ 502,000	\$ 502,000	\$ 502,000
001210 -Hotel and Motel Room Taxes						
311281	Hotel & Motel Room Taxes	\$ 600,000	\$ 600,000	\$ 500,000	\$ 500,000	\$ 500,000
	TOTAL	\$ 600,000	\$ 600,000	\$ 500,000	\$ 500,000	\$ 500,000

WASHINGTON COUNTY, VIRGINIA
ADOPTED OPERATING BUDGET-REVENUE
FISCAL YEAR 2026-2027

Adopted on June 23, 2026

ACCT DESCRIPTION	ADOPTED BUDGET FY/2026	AMENDED BUDGET FY/2026	DEPARTMENT REQUEST FY/2027	CO ADMIN RECOMMEND FY/2027	ADOPTED BUDGET FY/2027
001301 -Animal Licences And Fees					
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	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
TOTAL	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000
001303 -Permits and Other Licenses					
311331 Zoning Permit Fees	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
311332 Building Permit Fees	\$ 175,000	\$ 175,000	\$ 200,000	\$ 200,000	\$ 200,000
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	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ -
311339 Other Permit Fees	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 244,250	\$ 244,250	\$ 254,250	\$ 254,250	\$ 254,250
001401 -Fines and Forfeitures					
311411 Court Fines & Forfeitures	\$ -	\$ -	\$ -	\$ -	\$ -
311412 Courthouse Maintenance Fees	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
311413 Courthouse Security Fees	\$ 200,000	\$ 200,000	\$ 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	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
311421 Work Program Fee	\$ -	\$ -	\$ -	\$ -	\$ -
311618 Jail Processing Fees	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
TOTAL	\$ 391,000	\$ 391,000	\$ 391,000	\$ 391,000	\$ 391,000
001501 -Revenue From Use of Money					
311511 Interest Earned-Deposits & Inv	\$ 2,250,000	\$ 2,250,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
TOTAL	\$ 2,250,000	\$ 2,250,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000

WASHINGTON COUNTY, VIRGINIA
ADOPTED OPERATING BUDGET-REVENUE
FISCAL YEAR 2026-2027

Adopted on June 23, 2026

ACCT DESCRIPTION		ADOPTED BUDGET FY/2026	AMENDED BUDGET FY/2026	DEPARTMENT REQUEST FY/2027	CO ADMIN RECOMMEND FY/2027	ADOPTED BUDGET FY/2027
001502 -Revenue From Use of Property						
311521	Rent	\$ -	\$ -	\$ -	\$ -	\$ -
311523	Lease of County Facilities	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
001601 -Charges Court Costs						
311601	Excess Fees-Clk Circuit Ct	\$ -	\$ -	\$ -	\$ -	\$ -
311603	Sheriff Fees	\$ -	\$ -	\$ -	\$ -	\$ -
311604	Record Reproduction Fees	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
	TOTAL	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
001602 -Charges Commonwealth's Attorne						
311607	Comm Atty Fees	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
311608	Delinquent Fine Collect Prg	\$ -	\$ 14,608	\$ -	\$ -	\$ -
	TOTAL	\$ 6,000	\$ 20,608	\$ 6,000	\$ 6,000	\$ 6,000
001603 -Charges Law Enforce & Traffic						
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
	TOTAL	\$ 5,932	\$ 5,932	\$ 5,932	\$ 5,932	\$ 5,932
001604 -Charges Fire & Rescue Services						
311614	EMS Billing Recovery	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
	TOTAL	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
001605 -Charges Correction & Detention						
311619	Transport of Prisoners	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
	TOTAL	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
001606 -Charges Other Protection						
311621	Passport Commissions	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
311622	DMV Commissions	\$ 340,000	\$ 340,000	\$ 510,000	\$ 510,000	\$ 510,000
311623	Game & Inland Fisheries Comm	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 343,000	\$ 343,000	\$ 513,000	\$ 513,000	\$ 513,000
001608 -Charges Sanitation & Waste Rem						
311631	Solid Waste Fees	\$ 1,600,000	\$ 1,600,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
311632	Recycling Revenue	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
311633	Scrap Metal Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 1,620,000	\$ 1,620,000	\$ 2,020,000	\$ 2,020,000	\$ 2,020,000

WASHINGTON COUNTY, VIRGINIA
ADOPTED OPERATING BUDGET-REVENUE
FISCAL YEAR 2026-2027

Adopted on June 23, 2026

ACCT DESCRIPTION		ADOPTED BUDGET FY/2026	AMENDED BUDGET FY/2026	DEPARTMENT REQUEST FY/2027	CO ADMIN RECOMMEND FY/2027	ADOPTED BUDGET FY/2027
001613 -Charges Cultural Erichment						
311640	Recreation Program Fees	\$ -	\$ -	\$ -	\$ -	\$ -
311641	Park Fees	\$ -	\$ -	\$ -	\$ -	\$ -
311643	Food Concessions Sales	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
001801 -Payment In Lieu of Taxes-Ent						
311811	PILT-Br Tn Electric Sys	\$ -	\$ -	\$ -	\$ -	\$ -
311812	PILT-BVUB	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ 40,000
	TOTAL	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ 40,000
001803 -Expenditure Refunds						
311831	Rebates, Refunds & Recoups	\$ -	\$ 26,702	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ 26,702	\$ -	\$ -	\$ -
001899 -Miscellaneous						
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	\$ -	\$ 4,207	\$ -	\$ -	\$ -
311885	DMV Stop Payments	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000
311889	Local Match-Traffic Fd	\$ -	\$ 10,455	\$ -	\$ -	\$ -
311893	Opioid Settlement	\$ -	\$ 1,553,301	\$ -	\$ -	\$ -
311894	Regional Impr Comm Funds (Casino)	\$ 850,000	\$ 850,000	\$ 1,000,000	\$ 1,000,000	\$ 1,100,000
311895	Treas/Sheriff/CA Info System Portion	\$ 37,500	\$ 37,500	\$ 37,500	\$ 37,500	\$ 37,500
311896	Misc. Local Grants	\$ -	\$ 60,000	\$ -	\$ -	\$ -
311898	Miscellaneous Sheriff Revenue	\$ 1,500	\$ 29,568	\$ 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	\$ 150,000	\$ 150,000	\$ 150,000
	TOTAL	\$ 1,090,500	\$ 2,746,531	\$ 1,290,500	\$ 1,290,500	\$ 1,390,500
001901 -Tuition & Other Gov Payments						
311831	Rebates, Refunds & Recoups	\$ -	\$ -	\$ -	\$ -	\$ -
311835	Refund School Use Deputies	\$ 111,625	\$ 111,625	\$ 122,928	\$ 122,928	\$ 122,928
311836	Recovery-Regional Jail Costs	\$ -	\$ 52,014	\$ 340,898	\$ 74,485	\$ 74,485
311921	Recovery-Facilities Mgmt Costs	\$ -	\$ -	\$ -	\$ -	\$ -
311923	Recovery-CSA Parent Aide Costs	\$ -	\$ -	\$ -	\$ -	\$ -
311892	Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 111,625	\$ 163,639	\$ 463,826	\$ 197,413	\$ 197,413

WASHINGTON COUNTY, VIRGINIA
ADOPTED OPERATING BUDGET-REVENUE
FISCAL YEAR 2026-2027

Adopted on June 23, 2026

ACCT DESCRIPTION		ADOPTED BUDGET FY/2026	AMENDED BUDGET FY/2026	DEPARTMENT REQUEST FY/2027	CO ADMIN RECOMMEND FY/2027	ADOPTED BUDGET FY/2027
001902 -Recovered Costs						
311831	Rebates, Refunds & Recoups	\$ -	\$ 551	\$ -	\$ -	\$ -
311928	Recovery-C/A Collection Exp	\$ 73,117	\$ 73,117	\$ 73,485	\$ 73,962	\$ 73,962
311930	Undistributed Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 73,117	\$ 73,668	\$ 73,485	\$ 73,962	\$ 73,962
002101 -Payment In Lieu of Taxes-State						
312111	State Forestry PILT Payment	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
002201 -Non-Categorical Aid-State						
312211	Motor Vehicle Carrier's Tax	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
312212	Tax on Deeds (Grantor's Tax)	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
312213	Mobile Home Titling Taxes	\$ 125,000	\$ 125,000	\$ 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	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 2,881,786	\$ 2,881,786	\$ 2,881,786	\$ 2,881,786	\$ 2,881,786
002301 -Shared Expenses-State						
312311	Commonwealth's Attorney	\$ 975,600	\$ 1,072,415	\$ 1,093,863	\$ 1,104,587	\$ 1,104,587
312321	Sheriff	\$ 3,269,000	\$ 3,269,000	\$ 3,334,380	\$ 3,367,070	\$ 3,367,070
312331	Commissioner of Revenue	\$ 269,000	\$ 269,000	\$ 274,380	\$ 277,070	\$ 277,070
312341	Treasurer	\$ 250,775	\$ 250,775	\$ 255,791	\$ 258,298	\$ 258,298
312351	Medical Examiner	\$ -	\$ -	\$ -	\$ -	\$ -
312361	Registrar/Electoral Board	\$ 93,850	\$ 93,850	\$ 95,727	\$ 96,666	\$ 96,666
312371	Clerk of Circuit Court	\$ 675,760	\$ 708,814	\$ 689,275	\$ 696,033	\$ 696,033
312381	Emergency Management Services	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 5,533,985	\$ 5,663,854	\$ 5,743,416	\$ 5,799,724	\$ 5,799,724
002401 -Categorical Aid-Public Safety						
312405	Behavioral Health-TDO Program	\$ -	\$ -	\$ -	\$ -	\$ -
312406	HCS MARCUS Program	\$ 181,866	\$ 181,866	\$ 201,785	\$ 201,935	\$ 201,935
312407	HCS CIT Grant	\$ 365,359	\$ 365,359	\$ 366,455	\$ 367,040	\$ 367,040
312408	DCJS Grant-Victim/Witness	\$ 117,795	\$ 117,795	\$ 117,795	\$ 117,795	\$ 117,795
312409	DCJS Grant-VSTOP	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
312411	DCJS Grants-Other	\$ -	\$ 154,063	\$ -	\$ -	\$ -
312414	DMV Enforcement Grant-Alcohol	\$ -	\$ 125,803	\$ -	\$ -	\$ -
312415	DMV Enforcement Grant-Speed	\$ -	\$ 28,952	\$ -	\$ -	\$ -
312417	DOJ Passthrough-ICAC Grant	\$ -	\$ 16,843	\$ -	\$ -	\$ -
312418	DCJS-SRO Grant	\$ 199,035	\$ 199,035	\$ 217,892	\$ 217,892	\$ 217,892
312419	Bullet Proof Vest Grant	\$ -	\$ 11,851	\$ -	\$ -	\$ -
312420	Spay & Neuter Funds	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
312431	Fire Program Funds	\$ 221,591	\$ 242,000	\$ 242,000	\$ 242,000	\$ 242,000
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	\$ -	\$ 150,000	\$ -	\$ -	\$ -
312449	VDOT Litter Pickup Prg Reimb	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
312450	VITA GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 1,441,161	\$ 1,949,082	\$ 1,501,442	\$ 1,502,177	\$ 1,502,177

WASHINGTON COUNTY, VIRGINIA
ADOPTED OPERATING BUDGET-REVENUE
FISCAL YEAR 2026-2027

Adopted on June 23, 2026

ACCT DESCRIPTION		ADOPTED BUDGET FY/2026	AMENDED BUDGET FY/2026	DEPARTMENT REQUEST FY/2027	CO ADMIN RECOMMEND FY/2027	ADOPTED BUDGET FY/2027
002404 -Categorical Aid-Other Funds						
312413	Litter Control Funding	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
312425	Va Commission For Arts Grant	\$ -	\$ -	\$ -	\$ -	\$ -
312426	Other State Grants	\$ -	\$ 316,100	\$ -	\$ -	\$ -
312472	Lib of Va Preservation Grants	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 10,000	\$ 326,100	\$ 10,000	\$ 10,000	\$ 10,000
002406 -Categorical Aid-Welfare & SS						
312460	Child Abuse Neglect Grant	\$ -	\$ -	\$ -	\$ -	\$ -
312461	SS Public Asst & Adm Reimburse	\$ 8,588,216	\$ 8,588,216	\$ 8,458,698	\$ 8,470,896	\$ 8,470,896
312462	SS Refund & Recoupments	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
312463	Comp Svc Act Reimbursement	\$ 4,425,449	\$ 4,425,449	\$ 4,028,810	\$ 4,028,810	\$ 4,028,810
	TOTAL	\$ 13,038,665	\$ 13,038,665	\$ 12,512,508	\$ 12,524,706	\$ 12,524,706
003101 -Payment In Lieu of Taxes-Fed						
313301	Fed Forestry PILT Payment	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
313302	Tn Valley Authority-BVUB	\$ 580,000	\$ 580,000	\$ 625,000	\$ 625,000	\$ 625,000
	TOTAL	\$ 610,000	\$ 610,000	\$ 655,000	\$ 655,000	\$ 655,000
003301 -Categorical Aid-Public Safety						
313311	ATF/DEA Law Enforcement Funds	\$ -	\$ -	\$ -	\$ -	\$ -
313312	US Marshals Task Force	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
	TOTAL	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
003302-Categorical Aid-Federal						
313307	ARPA-LATCF Funds	\$ -	\$ -	\$ -	\$ -	\$ -
313308	Federal Grant Funds	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
004101 -Insurance Recoveries						
314111	Property Ins Claim Recovery	\$ 50,000	\$ 97,139	\$ 50,000	\$ 50,000	\$ 50,000
	TOTAL	\$ 50,000	\$ 97,139	\$ 50,000	\$ 50,000	\$ 50,000
004102 -Sale of Land/Buildings						
314123	Sale of Buildings	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
	FUND 001 TOTAL	\$ 91,978,021	\$ 108,807,286	\$ 101,433,894	\$ 95,197,450	\$ 95,497,450

WASHINGTON COUNTY, VIRGINIA
ADOPTED OPERATING BUDGET-REVENUE
FISCAL YEAR 2026-2027

Adopted on June 23, 2026

ACCT DESCRIPTION		ADOPTED BUDGET FY/2026	AMENDED BUDGET FY/2026	DEPARTMENT REQUEST FY/2027	CO ADMIN RECOMMEND FY/2027	ADOPTED BUDGET FY/2027
FD 002-FEDERAL ASSET SHARING FUND						
001011 -Beginning Fund Balance						
310101	Beginning Fund Balance	\$ -	\$ 250,471	\$ -	\$ -	\$ -
310103	Fund Balance-Project Carryover	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ 250,471	\$ -	\$ -	\$ -
001803 -Expenditure Refunds						
311831	Rebates, Refunds & Recoups	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
002404 -Categorical Aid-Other Funds						
312421	State FASP Share-Comm Atty	\$ -	\$ 1,527	\$ -	\$ -	\$ -
312422	State FASP Share-WCSO	\$ -	\$ 3,536	\$ -	\$ -	\$ -
312423	State FASP Grant-WCSO	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ 5,063	\$ -	\$ -	\$ -
003301 -Categorical Aid-Public Safety						
311881	Sale of Surplus Property	\$ -	\$ 14,613	\$ -	\$ -	\$ -
313321	Federal FASP Share-Comm Atty	\$ -	\$ -	\$ -	\$ -	\$ -
313322	Federal FASP Share-WCSO	\$ -	\$ 926	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ 15,539	\$ -	\$ -	\$ -
	FUND 002 TOTAL	\$ -	\$ 271,073	\$ -	\$ -	\$ -
FD 003-LAW LIBRARY FUND						
001011 -Beginning Fund Balance						
310101	Beginning Fund Balance	\$ -	\$ 33,884	\$ -	\$ -	\$ -
310103	Fund Balance-Project Carryover	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ 33,884	\$ -	\$ -	\$ -
001601 -Charges Court Costs						
311612	Fingerprinting Fees	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
	TOTAL	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
	FUND 003 TOTAL	\$ 12,000	\$ 45,884	\$ 12,000	\$ 12,000	\$ 12,000

WASHINGTON COUNTY, VIRGINIA
ADOPTED OPERATING BUDGET-REVENUE
FISCAL YEAR 2026-2027

Adopted on June 23, 2026

ACCT DESCRIPTION		ADOPTED BUDGET FY/2026	AMENDED BUDGET FY/2026	DEPARTMENT REQUEST FY/2027	CO ADMIN RECOMMEND FY/2027	ADOPTED BUDGET FY/2027
FD 004-ROAD IMPROVEMENT FUND						
001011 -Beginning Fund Balance						
310101	Beginning Fund Balance		\$ -			
310103	Fund Balance-Project Carryover	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
001607 -Charges Hwy, Streets,Etc						
311627	Countrywalk Estates	\$ -	\$ -	\$ -	\$ -	\$ -
311626	Street Improvement Assessments	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
002404 -Categorical Aid-Other Funds						
312447	VDOT Road Imp Revenue Sharing	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
0033002-Categorical Aid-Federal						
313308	Federal Grand Funds		\$ -			
			\$ -			
004104 -Proceeds From Indebtedness						
314147	SNAP-2021 Interest	\$ -	\$ -	\$ -	\$ -	\$ -
314149	SNAP-2024 Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
	FUND 004 TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
FD 005-CAPITAL IMPROVEMENT FUND						
001011 -Beginning Fund Balance						
310101	Beginning Fund Balance	\$ 8,294,795	\$ 9,344,093	\$ 3,681,750	\$ 3,681,750	\$ 3,681,750
310103	Fund Balance-Project Carryover	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 8,294,795	\$ 9,344,093	\$ 3,681,750	\$ 3,681,750	\$ 3,681,750
002401 -Categorical Aid-Public Safety						
312433	VA Wireless E911 Funds	\$ -	\$ 406,142	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ 406,142	\$ -	\$ -	\$ -
003302-Categorical Aid-Federal						
313308	USDA-EMS Station	\$ 1,815,000	\$ 1,815,000	\$ 1,815,000	\$ 1,815,000	\$ 1,815,000
	TOTAL	\$ 1,815,000	\$ 1,815,000	\$ 1,815,000	\$ 1,815,000	\$ 1,815,000
	FUND 005 TOTAL	\$ 10,109,795	\$ 11,565,235	\$ 5,496,750	\$ 5,496,750	\$ 5,496,750

WASHINGTON COUNTY, VIRGINIA
ADOPTED OPERATING BUDGET-REVENUE
FISCAL YEAR 2026-2027

Adopted on June 23, 2026

ACCT DESCRIPTION		ADOPTED BUDGET FY/2026	AMENDED BUDGET FY/2026	DEPARTMENT REQUEST FY/2027	CO ADMIN RECOMMEND FY/2027	ADOPTED BUDGET FY/2027
FD 006-ECONOMIC DEVELOPMENT FUND						
001011 -Beginning Fund Balance						
310101	Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
310103	Fund Balance-Project Carryover	\$ -	\$ 7,000	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ 7,000	\$ -	\$ -	\$ -
001899 -Miscellaneous						
311890	Local Grant Match-Outside Grp	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
002404 -Categorical Aid-Other Funds						
312475	Va Tobacco Commission Funds	\$ -	\$ 60,854	\$ -	\$ -	\$ -
312476	Commonwealth Opportunity Fund	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ 60,854	\$ -	\$ -	\$ -
003302 -Categorical Aid-Federals						
313306	American Rescue (ARPA)	\$ -	\$ -	\$ -	\$ -	\$ -
312476	Commonwealth Opportunity Fund	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
004102 - Sale of Land/Buildings						
214121	Sale of Land	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
	FUND 006 TOTAL	\$ -	\$ 67,854	\$ -	\$ -	\$ -
FD 007-UTILITIES FUND						
310101	Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
310103	Fund Balance-Project Carryover	\$ -	\$ -	\$ -	\$ -	\$ -
311892	Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
003302-CATEGORICAL AID-FEDERAL						
313303	Cares Act Funds (COVID19) Broadband	\$ -	\$ -	\$ -	\$ -	\$ -
313305	Cares Act Funds (COVID19) Utilities	\$ -	\$ -	\$ -	\$ -	\$ -
313308	Federal Grant Funds	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
	FUND 007 TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -

WASHINGTON COUNTY, VIRGINIA
ADOPTED OPERATING BUDGET-REVENUE
FISCAL YEAR 2026-2027

Adopted on June 23, 2026

ACCT DESCRIPTION		ADOPTED BUDGET FY/2026	AMENDED BUDGET FY/2026	DEPARTMENT REQUEST FY/2027	CO ADMIN RECOMMEND FY/2027	ADOPTED BUDGET FY/2027
FD 008-TRAFFIC ENFORCEMENT GRANT						
001011 -Beginning Fund Balance						
310101	Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
310103	Fund Balance-Project Carryover	\$ -	\$ 286,056	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ 286,056	\$ -	\$ -	\$ -
001401 -Fines and Forfeitures						
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
	TOTAL	\$ 628,433	\$ 628,433	\$ 628,433	\$ 628,433	\$ 628,433
001899-Miscellaneous						
311881	Sale of Surplus Property	\$ -	\$ 97,554	\$ -	\$ -	\$ -
311892	Miscellaneous Revenues	\$ -	\$ 120,584	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ 218,138	\$ -	\$ -	\$ -
003301-Categorical Aid-Public Safety						
313301	Fed Forestry PILT Payment	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
		\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
	FUND 008 TOTAL	\$ 628,433	\$ 1,232,627	\$ 728,433	\$ 728,433	\$ 728,433

WASHINGTON COUNTY, VIRGINIA
ADOPTED OPERATING BUDGET-REVENUE
FISCAL YEAR 2026-2027

Adopted on June 23, 2026

ACCT DESCRIPTION		ADOPTED BUDGET FY/2026	AMENDED BUDGET FY/2026	DEPARTMENT REQUEST FY/2027	CO ADMIN RECOMMEND FY/2027	ADOPTED BUDGET FY/2027
FD 010- SPECIAL GRANT PROJECTS GRANT						
001011 -Beginning Fund Balance						
310103	Fund Balance-Project Carryover	\$ -	\$ 6,570	\$ -	\$ -	\$ -
310101	Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ 6,570	\$ -	\$ -	\$ -
	FUND 010 TOTAL	\$ -	\$ 6,570	\$ -	\$ -	\$ -
FD 015- DISASTER RECOVERY						
001011 -Beginning Fund Balance						
310103	Fund Balance-Project Carryover	\$ -	\$ 84,594	\$ -	\$ -	\$ -
310101	Beginning Fund Balance	\$ -	\$ 88,522	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ 173,116	\$ -	\$ -	\$ -
001501 Revenue from Use of Money						
311511	Interest Earned-Deposits	\$ -	\$ 1,378	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ 1,378	\$ -	\$ -	\$ -
001899 Miscellaneous						
311882	Donations from Private Source	\$ -	\$ 20	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ 20	\$ -	\$ -	\$ -
001902 Recovered Costs						
311929	Other Recoveries	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
002404 - State Aide-Other Funds						
311929	Other Recoveries	\$ -	\$ -	\$ -	\$ -	\$ -
312436	VDEM-Public Assistance	\$ -	\$ 136,826	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ 136,826	\$ -	\$ -	\$ -
003302-CATEGORICAL AID-FEDERAL						
313303	Cares Act Funds (COVID19)	\$ -	\$ -	\$ -	\$ -	\$ -
313304	CARES-General Registrars	\$ -	\$ -	\$ -	\$ -	\$ -
313308	CDBG-Disaster Relief Funds	\$ -	\$ -	\$ -	\$ -	\$ 150,000
313323	Federal Grants	\$ -	\$ 4,670,136	\$ 4,670,136	\$ 4,670,136	\$ 4,670,136
	TOTAL	\$ -	\$ 4,670,136	\$ 4,670,136	\$ 4,670,136	\$ 4,820,136
	FUND 015 TOTAL	\$ -	\$ 4,981,476	\$ 4,670,136	\$ 4,670,136	\$ 4,820,136

WASHINGTON COUNTY, VIRGINIA
ADOPTED OPERATING BUDGET-REVENUE
FISCAL YEAR 2026-2027

Adopted on June 23, 2026

ACCT DESCRIPTION		ADOPTED BUDGET FY/2026	AMENDED BUDGET FY/2026	DEPARTMENT REQUEST FY/2027	CO ADMIN RECOMMEND FY/2027	ADOPTED BUDGET FY/2027
FD 024- COUNTY DEBT SERVICE FUND						
001011 -Beginning Fund Balance						
310101	Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
310103	Fund Balance-Project Carryover	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
	FUND 024 TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
FD 025- DEBT SERVICE FUND-SCHOOLS						
001011 -Beginning Fund Balance						
310101	Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
310103	Fund Balance-Project Carryover	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
001501 -Revenue From Use of Money						
311511	Interest Earned-Deposits & Inv	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
001803 -Expenditure Refunds						
311831	Rebates, Refunds & Recoups	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000
	TOTAL	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000
	FUND 025 TOTAL	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000

WASHINGTON COUNTY, VIRGINIA
ADOPTED OPERATING BUDGET-REVENUE
FISCAL YEAR 2026-2027

Adopted on June 23, 2026

ACCT DESCRIPTION		ADOPTED BUDGET FY/2026	AMENDED BUDGET FY/2026	DEPARTMENT REQUEST FY/2027	CO ADMIN RECOMMEND FY/2027	ADOPTED BUDGET FY/2027
FD 108- COUNTY LIBRARY FUND						
001011 -Beginning Fund Balance						
340101	Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
340103	Fund Balance-Project Carryover	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
001614 -Charges Library						
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
	TOTAL	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500
001803 -Expenditure Refunds						
341831	Rebates, Refunds & Recoups	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
001899 -Miscellaneous						
341882	Donations From Private Sources	\$ -	\$ -	\$ -	\$ -	\$ -
341883	Contributions & Endowments	\$ -	\$ 9,848	\$ -	\$ -	\$ -
341892	Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ 9,848	\$ -	\$ -	\$ -
002408 -Categorical Aid-Library						
342471	Library State Aid	\$ 255,361	\$ 253,200	\$ 254,338	\$ 254,338	\$ 254,338
	TOTAL	\$ 255,361	\$ 253,200	\$ 254,338	\$ 254,338	\$ 254,338
003310 -Categorical Aid-Library						
343332	Federal SLC E-Rate Funds	\$ -	\$ -	\$ -	\$ -	\$ -
343334	ARPA-Lib of VA	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
	FUND 108 TOTAL	\$ 261,861	\$ 269,548	\$ 260,838	\$ 260,838	\$ 260,838

WASHINGTON COUNTY, VIRGINIA
ADOPTED OPERATING BUDGET-REVENUE
FISCAL YEAR 2026-2027

Adopted on June 23, 2026

ACCT DESCRIPTION		ADOPTED BUDGET FY/2026	AMENDED BUDGET FY/2026	DEPARTMENT REQUEST FY/2027	CO ADMIN RECOMMEND FY/2027	ADOPTED BUDGET FY/2027
FD 206- VIRGINIA PUBLIC ASSISTANCE FUND						
001011 -Beginning Fund Balance						
320101	Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
320103	Fund Balance-Project Carryover	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
001899 -Miscellaneous						
321882	Donations From Private Sources	\$ -	\$ -	\$ -	\$ -	\$ -
321891	Canceled Checks Prior Fiscal Y	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
	FUND 206 TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -

FD 207- COMPREHENSIVE FUND

001011 -Beginning Fund Balance						
320101	Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
320103	Fund Balance-Project Carryover	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
001899 -Miscellaneous						
321891	Canceled Checks Prior Fiscal Y	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
	FUND 207 TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -

WASHINGTON COUNTY, VIRGINIA
ADOPTED OPERATING BUDGET-REVENUE
FISCAL YEAR 2026-2027

Adopted on June 23, 2026

ACCT DESCRIPTION		ADOPTED BUDGET FY/2026	AMENDED BUDGET FY/2026	DEPARTMENT REQUEST FY/2027	CO ADMIN RECOMMEND FY/2027	ADOPTED BUDGET FY/2027
FD 312- GENERAL SCHOOL FUND						
001011 -Beginning Fund Balance						
330101	Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
330103	Fund Balance-Project Carryover	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
001502 -Revenue From Use of Property						
331521	Rent	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
001612 -Charges Education						
331601	Tuition-Dual Enrollment	\$ -	\$ 100,000	\$ -	\$ -	\$ -
331602	Special Fees From Pupils	\$ -	\$ 930,000	\$ -	\$ -	\$ -
331605	Pupil Transportation	\$ -	\$ -	\$ -	\$ -	\$ -
331606	Wellspring CTE Grant	\$ -	\$ -	\$ -	\$ -	\$ -
331607	Tuition-Summer School	\$ -	\$ -	\$ -	\$ -	\$ -
331609	Governor'S School	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ 1,030,000	\$ -	\$ -	\$ -
001803 -Expenditure Refunds						
331703	Rebates, Refunds & Recoups	\$ -	\$ 393,855	\$ -	\$ -	\$ -
331704	Regional Adult	\$ -	\$ -	\$ -	\$ -	\$ -
331705	Regional Adult Administration	\$ -	\$ -	\$ -	\$ -	\$ -
331706	MRRAEP GED Programs	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ 393,855	\$ -	\$ -	\$ -
001899 -Miscellaneous						
331803	Donations & Gifts	\$ -	\$ 6,145	\$ -	\$ -	\$ -
331805	Sale of Supplies	\$ -	\$ 14,565	\$ -	\$ -	\$ -
331808	Sale Of School Buses	\$ -	\$ -	\$ -	\$ -	\$ -
331809	Sale Of Other Equipment	\$ -	\$ 20,000	\$ -	\$ -	\$ -
331810	Insurance Adjustments	\$ -	\$ 40,000	\$ -	\$ -	\$ -
331812	VMAP; Medicaid	\$ -	\$ 550,000	\$ -	\$ -	\$ -
331813	Canceled Checks Prior Fiscal	\$ -	\$ -	\$ -	\$ -	\$ -
331820	E-Rate	\$ -	\$ 220,000	\$ -	\$ -	\$ -
331860	Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ 850,710	\$ -	\$ -	\$ -

WASHINGTON COUNTY, VIRGINIA
ADOPTED OPERATING BUDGET-REVENUE
FISCAL YEAR 2026-2027

Adopted on June 23, 2026

ACCT DESCRIPTION		ADOPTED BUDGET FY/2026	AMENDED BUDGET FY/2026	DEPARTMENT REQUEST FY/2027	CO ADMIN RECOMMEND FY/2027	ADOPTED BUDGET FY/2027
FD 312- GENERAL SCHOOL FUND						
001901 -Tuition & Other Gov Payments						
331901	Other Pmts-Another Co/City	\$ -	\$ 785,000	\$ -	\$ -	\$ -
331911	Tuition Another County/City	\$ -	\$ 50,000	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ 835,000	\$ -	\$ -	\$ -
001902 -Recovered Costs						
331912	Administrative Fee	\$ 3,145,100	\$ 20,000	\$ 2,369,565	\$ 2,369,565	\$ 2,369,565
	TOTAL	\$ 3,145,100	\$ 20,000	\$ 2,369,565	\$ 2,369,565	\$ 2,369,565
002402 -Categorical Aid-Education						
332201	State Sales Tax	\$ -	\$ 9,445,817	\$ -	\$ -	\$ -
332202	Basic School Aid	\$ -	\$ 29,222,778	\$ -	\$ -	\$ -
332203	ISAP	\$ -	\$ 24,081	\$ -	\$ -	\$ -
332204	Summer Remedial	\$ -	\$ 114,992	\$ -	\$ -	\$ -
332205	Regular Foster Care	\$ -	\$ 222,270	\$ -	\$ -	\$ -
332206	Adult High School Courses	\$ -	\$ 39,769	\$ -	\$ -	\$ -
332207	Gifted Education	\$ -	\$ 265,794	\$ -	\$ -	\$ -
332208	Prev Intervention/Remed	\$ -	\$ -	\$ -	\$ -	\$ -
332211	Compensation Supplement	\$ -	\$ 2,347,768	\$ -	\$ -	\$ -
332212	Special Education, Soq	\$ -	\$ 4,215,434	\$ -	\$ -	\$ -
332217	Vocational Education - Soq	\$ -	\$ 1,257,246	\$ -	\$ -	\$ -
332218	Vocational Adult Education	\$ -	\$ -	\$ -	\$ -	\$ -
332221	Social Security / Instr.	\$ -	\$ 1,628,513	\$ -	\$ -	\$ -
332222	Social Security / Non-Instr.	\$ -	\$ -	\$ -	\$ -	\$ -
332223	Retirement / Instr.	\$ -	\$ 3,497,505	\$ -	\$ -	\$ -
332225	Life Insurance/Instr.	\$ -	\$ -	\$ -	\$ -	\$ -
332228	Early Reading Intervention	\$ -	\$ 128,087	\$ -	\$ -	\$ -
332240	Adult Literacy-State	\$ -	\$ -	\$ -	\$ -	\$ -
332241	Group Life	\$ -	\$ 101,255	\$ -	\$ -	\$ -
332246	Homebound	\$ -	\$ 58,235	\$ -	\$ -	\$ -
332248	Regional Programs	\$ -	\$ 532,968	\$ -	\$ -	\$ -
332252	Vocational Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
332253	Voc. Ed.-Occup./Tech.Ed.	\$ -	\$ -	\$ -	\$ -	\$ -
332259	Special Ed.- Foster Care	\$ -	\$ -	\$ -	\$ -	\$ -
332265	At Risk	\$ -	\$ 6,291,608	\$ -	\$ -	\$ -
332273	National Board Cert Teach	\$ -	\$ 5,000	\$ -	\$ -	\$ -
332275	Primary Class Size Payment	\$ -	\$ 1,239,575	\$ -	\$ -	\$ -
332276	Educational Technology Payment	\$ -	\$ 466,000	\$ -	\$ -	\$ -
332281	Va Preschool Initiative	\$ -	\$ 1,056,251	\$ -	\$ -	\$ -
332284	State - Career & Tech.	\$ -	\$ 154,335	\$ -	\$ -	\$ -
332291	Mentor Teacher Program	\$ -	\$ 1,159	\$ -	\$ -	\$ -
332295	Special Ed Jail Program	\$ -	\$ 3,556	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ 62,319,996	\$ -	\$ -	\$ -

WASHINGTON COUNTY, VIRGINIA
ADOPTED OPERATING BUDGET-REVENUE
FISCAL YEAR 2026-2027

Adopted on June 23, 2026

ACCT DESCRIPTION		ADOPTED BUDGET FY/2026	AMENDED BUDGET FY/2026	DEPARTMENT REQUEST FY/2027	CO ADMIN RECOMMEND FY/2027	ADOPTED BUDGET FY/2027
FD 312- GENERAL SCHOOL FUND						
332273	National Board Cert Teacher	\$ -	\$ -	\$ -	\$ -	\$ -
332275	Primary Class Size Payments	\$ -	\$ -	\$ -	\$ -	\$ -
332276	Educational Technology Payment	\$ -	\$ -	\$ -	\$ -	\$ -
332281	Va Preschool Initiative	\$ -	\$ -	\$ -	\$ -	\$ -
332284	State-Career & Technical	\$ -	\$ -	\$ -	\$ -	\$ -
332285	Additional Preschool	\$ -	\$ -	\$ -	\$ -	\$ -
332291	Mentor Teacher Program	\$ -	\$ -	\$ -	\$ -	\$ -
332295	Special Ed Jail Program	\$ -	\$ -	\$ -	\$ -	\$ -
332299	Other State Funds	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL		\$ -	\$ -	\$ -	\$ -	\$ -
002403 -Categorical Aid-Ed Incentive						
332307	Jobs For Virginia Graduates	\$ -	\$ 60,000	\$ -	\$ -	\$ -
332309	English As A Second Language	\$ -	\$ 234,113	\$ -	\$ -	\$ -
332316	Project Graduation	\$ -	\$ 4,739	\$ -	\$ -	\$ -
332344	Ged	\$ -	\$ -	\$ -	\$ -	\$ -
332349	Ind Certification Costs; Cte	\$ -	\$ -	\$ -	\$ -	\$ -
332362	Security Grant	\$ -	\$ 153,919	\$ -	\$ -	\$ -
332365	Active Learning	\$ -	\$ -	\$ -	\$ -	\$ -
332372	Math/Science Teacher Recruitmt	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL		\$ -	\$ 452,771	\$ -	\$ -	\$ -
002404 -Categorical Aid-Other Funds						
332403	Rebenchmarking Hold Harmless	\$ -	\$ -	\$ -	\$ -	\$ -
332405	Sol Algebra Readiness	\$ -	\$ 130,811	\$ -	\$ -	\$ -
332444	Grocery & Hygiene Hold Harmless	\$ -	\$ 1,418,817	\$ -	\$ -	\$ -
332459	Infrastructure/Operation	\$ -	\$ 1,917,521	\$ -	\$ -	\$ -
332467	Hold Harmless for Rebench	\$ -	\$ -	\$ -	\$ -	\$ -
332299	Other State Funds	\$ 66,979,452	\$ -	\$ 64,768,889	\$ 64,768,889	\$ 64,768,889
TOTAL		\$ 66,979,452	\$ 3,467,149	\$ 64,768,889	\$ 64,768,889	\$ 64,768,889
002415 -Categorical Aid-Other						
332297	Flexible Per Pupil Funding	\$ -	\$ 938,692	\$ -	\$ -	\$ -
332495	Other State Fundd	\$ -	\$ 250,000	\$ -	\$ -	\$ -
TOTAL		\$ -	\$ 1,188,692	\$ -	\$ -	\$ -

WASHINGTON COUNTY, VIRGINIA
ADOPTED OPERATING BUDGET-REVENUE
FISCAL YEAR 2026-2027

Adopted on June 23, 2026

ACCT DESCRIPTION		ADOPTED BUDGET FY/2026	AMENDED BUDGET FY/2026	DEPARTMENT REQUEST FY/2027	CO ADMIN RECOMMEND FY/2027	ADOPTED BUDGET FY/2027
FD 312- GENERAL SCHOOL FUND						
003302 -Categorical Aid-Education						
333201	Adult Basic Education	\$ -	\$ -	\$ -	\$ -	\$ -
333202	Title I	\$ -	\$ 2,258,350	\$ -	\$ -	\$ -
333203	Title II	\$ -	\$ 311,084	\$ -	\$ -	\$ -
333204	Federal Title IV-A	\$ -	\$ 277,175	\$ -	\$ -	\$ -
333208	Federal Land Use	\$ -	\$ 20,000	\$ -	\$ -	\$ -
333219	Title Vi-B (Flow Thru)	\$ -	\$ 1,731,818	\$ -	\$ -	\$ -
333233	Section 619 Preschool	\$ -	\$ 51,493	\$ -	\$ -	\$ -
333235	Perkins Vocational	\$ -	\$ 138,093	\$ -	\$ -	\$ -
333245	ESSER III	\$ -	\$ -	\$ -	\$ -	\$ -
333250	School Based Mental Health	\$ -	\$ -	\$ -	\$ -	\$ -
333260	CARES Act	\$ -	\$ -	\$ -	\$ -	\$ -
333261	CARES HVAC Grant	\$ -	\$ -	\$ -	\$ -	\$ -
333270	CARES CRF	\$ -	\$ -	\$ -	\$ -	\$ -
333280	CARES Act ESSERF	\$ -	\$ -	\$ -	\$ -	\$ -
333285	IDEA Preschool ARRA	\$ -	\$ -	\$ -	\$ -	\$ -
333290	Other Federal Funds	\$ -	\$ 500,000	\$ -	\$ -	\$ -
333299	Federal Funds-Undistributed	\$ 6,761,538	\$ 1,039,904	\$ 7,608,247	\$ 7,608,247	\$ 7,608,247
TOTAL		\$ 6,761,538	\$ 6,327,917	\$ 7,608,247	\$ 7,608,247	\$ 7,608,247
FUND 312 TOTAL		\$ 76,886,090	\$ 76,886,090	\$ 74,746,701	\$ 74,746,701	\$ 74,746,701

WASHINGTON COUNTY, VIRGINIA
ADOPTED OPERATING BUDGET-REVENUE
FISCAL YEAR 2026-2027

Adopted on June 23, 2026

ACCT DESCRIPTION		ADOPTED BUDGET FY/2026	AMENDED BUDGET FY/2026	DEPARTMENT REQUEST FY/2027	CO ADMIN RECOMMEND FY/2027	ADOPTED BUDGET FY/2027
FD 314- SCHOOL FISCAL AGENCY						
001011 -Beginning Fund Balance						
330101	Beginning Fund Balance	\$ 1,550,000	\$ 2,212,623	\$ 1,521,000	\$ 1,521,000	\$ 1,521,000
330103	Fund Balance-Project Carryover	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 1,550,000	\$ 2,212,623	\$ 1,521,000	\$ 1,521,000	\$ 1,521,000
001612-Charges Education						
331609	Governor's School	\$ 222,751	\$ 791,533	\$ -	\$ -	\$ -
	TOTAL	\$ 222,751	\$ 791,533	\$ -	\$ -	\$ -
001803-Expenditure Refunds						
331704	Regional Adult	\$ -	\$ -	\$ -	\$ -	\$ -
331705	Regional Adult Administration	\$ -	\$ -	\$ -	\$ -	\$ -
331706	MRRAEP GED Programs	\$ 628,782	\$ -	\$ 1,139,751	\$ 1,139,751	\$ 1,139,751
	TOTAL	\$ 628,782	\$ -	\$ 1,139,751	\$ 1,139,751	\$ 1,139,751
002402 -State Revenues						
332229	Governor's School	\$ -	\$ 1,951,705	\$ -	\$ -	\$ -
332242	Governor's School	\$ -	\$ -	\$ -	\$ -	\$ -
332240	Adult Literacy-State	\$ 1,951,705	\$ 50,000	\$ 2,540,221	\$ 2,540,221	\$ 2,540,221
332276	Educational Technology Pa	\$ -	\$ 10,000	\$ -	\$ -	\$ -
	TOTAL	\$ 1,951,705	\$ 2,011,705	\$ 2,540,221	\$ 2,540,221	\$ 2,540,221
002403 -State Aide-Ed Incentive						
332344	GED	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
002404 -Other State Funds						
332495	Other State Funds	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
003302-Categorical Aid-Federal						
333201	Adult Basic Education	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000
	TOTAL	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
	FUND 314 TOTAL	\$ 4,803,238	\$ 5,465,861	\$ 5,650,972	\$ 5,650,972	\$ 5,650,972

WASHINGTON COUNTY, VIRGINIA
ADOPTED OPERATING BUDGET-REVENUE
FISCAL YEAR 2026-2027

Adopted on June 23, 2026

ACCT DESCRIPTION		ADOPTED BUDGET FY/2026	AMENDED BUDGET FY/2026	DEPARTMENT REQUEST FY/2027	CO ADMIN RECOMMEND FY/2027	ADOPTED BUDGET FY/2027
FD 315- SCHOOL TEXTBOOK FUND						
001011 -Beginning Fund Balance						
330101	Beginning Fund Balance	\$ 2,475,739	\$ 2,363,719	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000
330103	Fund Balance-Project Carryover	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 2,475,739	\$ 2,363,719	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000
001501 -Revenue From Use of Money						
331511	Interest Earned-Deposits & Inv	\$ 30,000	\$ 30,000	\$ 40,000	\$ 40,000	\$ 40,000
	TOTAL	\$ 30,000	\$ 30,000	\$ 40,000	\$ 40,000	\$ 40,000
001899 -Miscellaneous						
331632	Replacement Fees	\$ -	\$ -	\$ -	\$ -	\$ -
331810	Insurance Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
001901 -Tuition & Other Gov Payments						
331901	Other Pmts-Another Co/City	\$ -	\$ -	\$ -	\$ -	\$ -
331902	Other Pmts-Indigent	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
002402 -Categorical Aid-Education						
332214	State Aid - Textbook	\$ 675,622	\$ 675,622	\$ 650,814	\$ 650,814	\$ 650,814
	TOTAL	\$ 675,622	\$ 675,622	\$ 650,814	\$ 650,814	\$ 650,814
	FUND 315 TOTAL	\$ 3,181,361	\$ 3,069,341	\$ 3,190,814	\$ 3,190,814	\$ 3,190,814

WASHINGTON COUNTY, VIRGINIA
ADOPTED OPERATING BUDGET-REVENUE
FISCAL YEAR 2026-2027

Adopted on June 23, 2026

ACCT DESCRIPTION		ADOPTED BUDGET FY/2026	AMENDED BUDGET FY/2026	DEPARTMENT REQUEST FY/2027	CO ADMIN RECOMMEND FY/2027	ADOPTED BUDGET FY/2027
FD 316- SCHOOL FACILITIES FUND						
001011 -Beginning Fund Balance						
330101	Beginning Fund Balance	\$ 2,122,780	\$ 1,543,963	\$ 950,000	\$ 950,000	\$ 950,000
330103	Fund Balance-Project Carryover	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 2,122,780	\$ 1,543,963	\$ 950,000	\$ 950,000	\$ 950,000
001501 -Revenue From Use of Money						
331511	Interest Earned-Deposits & Inv	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
001803 -Expenditure Refunds						
331706	Reimbursement Phase II Construction	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
001899 -Miscellaneous						
331803	Donations And Special Gifts	\$ -	\$ -	\$ -	\$ -	\$ -
331810	Insurance Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
331860	Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
004104 -School Construction Grant						
334406	School Construction Grant	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
	FUND 316 TOTAL	\$ 2,122,780	\$ 1,543,963	\$ 950,000	\$ 950,000	\$ 950,000

WASHINGTON COUNTY, VIRGINIA
ADOPTED OPERATING BUDGET-REVENUE
FISCAL YEAR 2026-2027

Adopted on June 23, 2026

ACCT DESCRIPTION		ADOPTED BUDGET FY/2026	AMENDED BUDGET FY/2026	DEPARTMENT REQUEST FY/2027	CO ADMIN RECOMMEND FY/2027	ADOPTED BUDGET FY/2027
FD 317- SCHOOL CAFETERIA FUND						
001011 -Beginning Fund Balance						
330101	Beginning Fund Balance	\$ 946,064	\$ 494,635	\$ 600,000	\$ 600,000	\$ 600,000
330103	Fund Balance-Project Carryover	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 946,064	\$ 494,635	\$ 600,000	\$ 600,000	\$ 600,000
001501 -Revenue From Use of Money						
331511	Interest Earned-Deposits & Inv	\$ 5,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
	TOTAL	\$ 5,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
001612 -Charges Education						
331611	Cafeteria Sales	\$ -	\$ -	\$ -	\$ -	\$ -
331612	Pupil Lunches	\$ -	\$ 83,360	\$ -	\$ -	\$ -
331613	Adult Lunches	\$ -	\$ -	\$ -	\$ -	\$ -
331615	A La Carte Sales	\$ -	\$ 96,230	\$ -	\$ -	\$ -
331616	All Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -
331617	Reimbursements	\$ -	\$ 3,810,240	\$ -	\$ -	\$ -
331618	Breakfast	\$ 4,035,437	\$ -	\$ 4,020,437	\$ 4,020,437	\$ 4,020,437
	TOTAL	\$ 4,035,437	\$ 3,989,830	\$ 4,020,437	\$ 4,020,437	\$ 4,020,437
001803 -Expenditure Refunds						
311831	Rebates, Refunds & Recoups	\$ -	\$ 30,607	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ 30,607	\$ -	\$ -	\$ -
002404 -State Aid-Other Funds						
332701	State Breakfast Program Grant	\$ 110,005	\$ 110,005	\$ 105,510	\$ 105,510	\$ 105,510
	TOTAL	\$ 110,005	\$ 110,005	\$ 105,510	\$ 105,510	\$ 105,510
	FUND 317 TOTAL	\$ 5,096,506	\$ 4,645,077	\$ 4,745,947	\$ 4,745,947	\$ 4,745,947
	FINAL TOTAL	\$ 195,480,085	\$ 219,257,885	\$ 202,286,485	\$ 196,050,041	\$ 196,500,041

EXPENSE BUDGET

TABLE OF CONTENTS

PART 02. EXPENDITURES

EXPENDITURE PIE CHART

EXPENDITURE BUDGET SUMMARY

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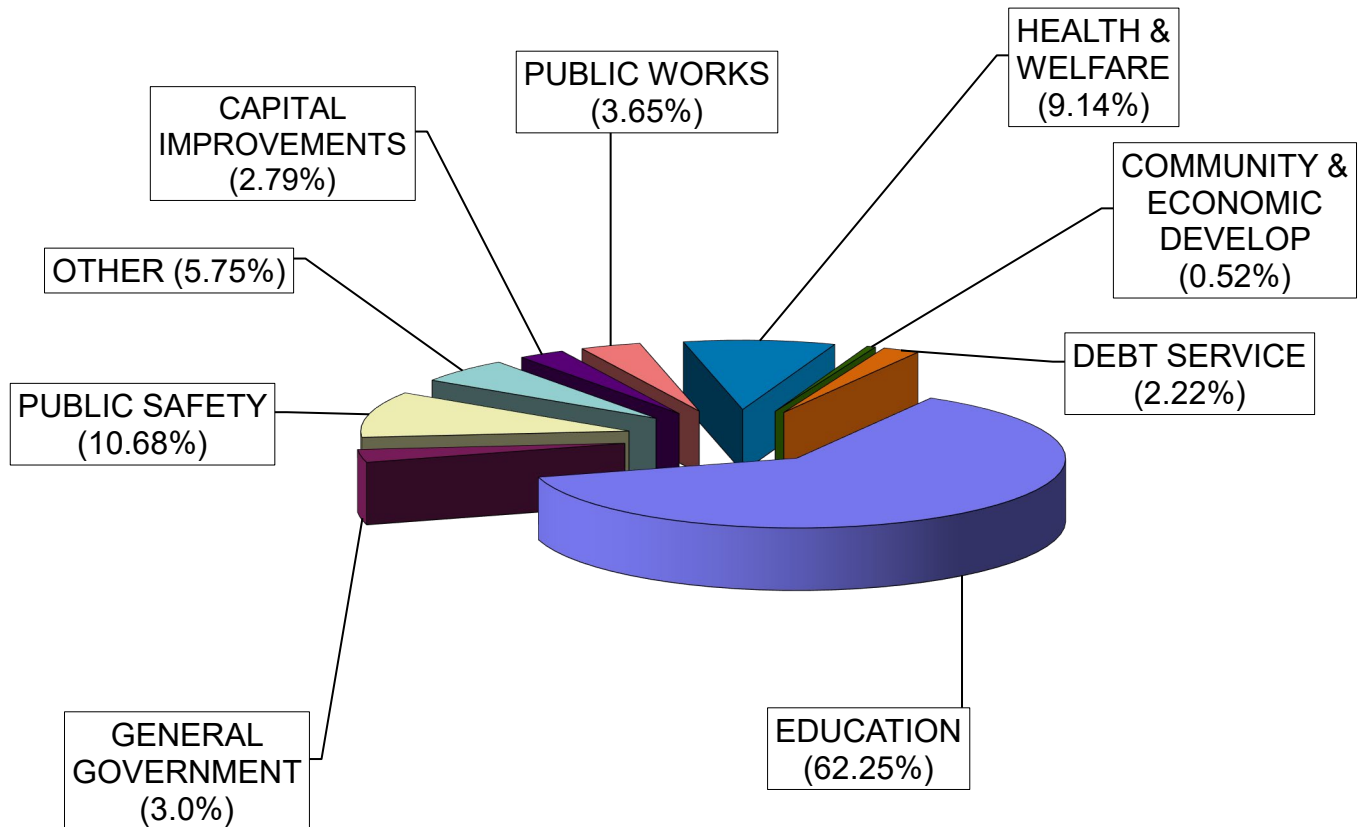
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**WASHINGTON COUNTY, VIRGINIA
ADOPTED EXPENDITURE BUDGET
FISCAL YEAR 2026-2027**



**ADOPTED
\$ 196,500,041**

■ EDUCATION (62.25%)	■ GENERAL GOVERNMENT (3.0%)
■ PUBLIC SAFETY (10.68%)	■ OTHER (5.75%)
■ CAPITAL IMPROVEMENTS (2.79%)	■ PUBLIC WORKS (3.65%)
■ HEALTH & WELFARE (9.14%)	■ COMMUNITY & ECONOMIC DEVELOP (0.52%)
■ DEBT SERVICE (2.22%)	

WASHINGTON COUNTY, VIRGINIA
ADOPTED OPERATING BUDGET-EXPENDITURE
FISCAL YEAR 2026-2027

Adopted on June 23, 2026

FUND#	DESCRIPTION	ADOPTED BUDGET FY/2026	AMENDED BUDGET FY/2026	DEPARTMENT REQUEST FY/2027	CO ADMIN RECOMMEND FY/2027	ADOPTED BUDGET FY/2027
001	GENERAL FUND	\$ 37,922,146	\$ 48,976,016	\$ 44,354,077	\$ 39,962,767	\$ 39,762,767
002	FEDERAL ASSET SHARING FUND	\$ -	\$ 271,073	\$ -	\$ -	\$ -
003	WASH. CO. LAW LIBRARY	\$ 12,000	\$ 45,884	\$ 12,000	\$ 12,000	\$ 12,000
004	ROAD IMPROVEMENT FUND	\$ -	\$ -	\$ -	\$ -	\$ -
005	CAPITAL IMPROVEMENT FUND	\$ 10,109,795	\$ 13,301,235	\$ 5,496,750	\$ 5,496,750	\$ 5,496,750
006	ECONOMIC DEVELOPMENT FUND	\$ 225,327	\$ 810,400	\$ 1,006,461	\$ 223,401	\$ 223,401
007	UTILITIES FUND	\$ -	\$ -	\$ -	\$ -	\$ -
008	TRAFFIC ENFORCEMENT FUND	\$ 628,433	\$ 1,232,627	\$ 728,433	\$ 728,433	\$ 728,433
010	SPECIAL GRANT PROJECTS FUND	\$ -	\$ 6,570	\$ -	\$ -	\$ -
015	DISASTER RECOVERY	\$ -	\$ 4,981,476	\$ 4,670,136	\$ 4,670,136	\$ 4,820,136
024	COUNTY DEBT SERVICE FUND	\$ 3,006,275	\$ 3,046,275	\$ 3,038,332	\$ 3,038,332	\$ 3,038,332
025	COUNTY DEBT SERVICE FUND-SCH	\$ 1,379,431	\$ 1,339,431	\$ 1,330,586	\$ 1,330,586	\$ 1,330,586
108	LIBRARY FUND	\$ 2,194,961	\$ 2,314,897	\$ 2,234,883	\$ 2,229,321	\$ 2,229,321
206	VPA-SOCIAL SERVICES FUND	\$ 10,648,192	\$ 10,666,518	\$ 10,639,517	\$ 10,683,005	\$ 10,683,005
207	VPA-COMPREHENSIVE SERVICES FD	\$ 6,252,702	\$ 6,252,702	\$ 5,958,191	\$ 5,958,191	\$ 5,958,191
312	GENERAL SCHOOL FUND	\$ 107,539,657	\$ 110,581,258	\$ 107,900,268	\$ 106,800,268	\$ 107,300,268
314	SCHOOL FISCAL AGENCY FUND	\$ 4,803,238	\$ 5,465,861	\$ 5,650,972	\$ 5,650,972	\$ 5,650,972
315	SCHOOL TEXTBOOK FUND	\$ 3,538,642	\$ 3,426,622	\$ 3,569,932	\$ 3,569,932	\$ 3,569,932
316	SCHOOL FACILITIES FUND	\$ 2,122,780	\$ 1,893,963	\$ 950,000	\$ 950,000	\$ 950,000
317	SCHOOL CAFETERIA FUND	\$ 5,096,506	\$ 4,645,077	\$ 4,745,947	\$ 4,745,947	\$ 4,745,947
		<u>\$195,480,085</u>	<u>\$ 219,257,885</u>	<u>\$ 202,286,485</u>	<u>\$ 196,050,041</u>	<u>\$ 196,500,041</u>

WASHINGTON COUNTY, VIRGINIA
ADOPTED OPERATING BUDGET-EXPENDITURE
FISCAL YEAR 2026-2027

Adopted on June 23, 2026

		ADOPTED BUDGET FY/2026	AMENDED BUDGET FY/2026	DEPARTMENT REQUEST FY/2027	CO ADMIN RECOMMEND FY/2027	ADOPTED BUDGET FY/2027
011100-Board Of Supervisors						
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	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 65,000
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	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
415307	Public Officials Liability Ins	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000
415530	Transportation Expense	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
415535	Conference & Education Expense	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500
415536	Meeting Expenses	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
415801	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
415815	Dues & Assoc Memberships	\$ 15,702	\$ 15,702	\$ 15,702	\$ 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	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
418202	Furniture & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 205,751	\$ 205,751	\$ 205,751	\$ 205,751	\$ 200,751

012110-County Administration

411100	Compensation-Regular	\$ 236,841	\$ 214,808	\$ 224,630	\$ 226,832	\$ 226,832
411200	Compensation-Overtime	\$ -	\$ -	\$ -	\$ -	\$ -
411300	Compensation-Part-time	\$ -	\$ -	\$ -	\$ -	\$ -
411790	Compensation-Other	\$ -	\$ -	\$ -	\$ -	\$ -
412100	FICA/MEDICARE TAX	\$ 18,118	\$ 16,433	\$ 17,184	\$ 17,353	\$ 17,353
412210	Virginia Retirement System	\$ 36,308	\$ 32,931	\$ 31,021	\$ 31,325	\$ 31,325
412300	Hospital/Medical Plans	\$ 37,500	\$ 37,500	\$ 37,500	\$ 37,500	\$ 37,500
412400	Group Life Ins.	\$ 2,795	\$ 2,535	\$ 2,381	\$ 2,404	\$ 2,404
412700	Workman's Compensation	\$ 764	\$ 764	\$ 764	\$ 541	\$ 541
413000	Purchased Service	\$ -	\$ 7,500	\$ -	\$ -	\$ -
413120	Professional Services	\$ 25,000	\$ 38,750	\$ 25,000	\$ -	\$ -
413170	Purchased Service-Pro (Other)	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -
415210	Postage	\$ 360	\$ 360	\$ 360	\$ 360	\$ 360
415230	Telecommunications	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600
415535	Conference & Education Expense	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
415536	Meeting Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
415801	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
415815	Dues & Assoc Memberships	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250
416001	Office Supplies	\$ 993	\$ 993	\$ 993	\$ 993	\$ 993
416012	Books and Subscriptions	\$ 190	\$ 190	\$ 190	\$ 190	\$ 190
418202	Furniture & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 383,719	\$ 377,614	\$ 344,873	\$ 322,348	\$ 322,348

WASHINGTON COUNTY, VIRGINIA
ADOPTED OPERATING BUDGET-EXPENDITURE
FISCAL YEAR 2026-2027

Adopted on June 23, 2026

		ADOPTED BUDGET FY/2026	AMENDED BUDGET FY/2026	DEPARTMENT REQUEST FY/2027	CO ADMIN RECOMMEND FY/2027	ADOPTED BUDGET FY/2027
012210-County Attorney						
411100	Compensation-Regular	\$ 190,028	\$ 190,028	\$ 193,829	\$ 195,729	\$ 195,729
411300	Compensation-Part Time	\$ -	\$ -	\$ -	\$ -	\$ -
412100	FICA/MEDICARE TAX	\$ 14,537	\$ 14,537	\$ 14,828	\$ 14,973	\$ 14,973
412210	Virginia Retirement System	\$ 29,131	\$ 29,131	\$ 26,768	\$ 27,030	\$ 27,030
412300	Hospital/Medical Plans	\$ 37,500	\$ 37,500	\$ 41,000	\$ 41,000	\$ 41,000
412400	Group Life Ins.	\$ 2,242	\$ 2,242	\$ 2,055	\$ 2,075	\$ 2,075
412700	Workman's Compensation	\$ 500	\$ 500	\$ 500	\$ 354	\$ 354
413120	Professional Services	\$ 3,000	\$ 23,000	\$ 3,000	\$ 3,000	\$ 3,000
413125	Professional Svc-Appt Atty	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500
413170	Purchased Services	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
415210	Postage	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600
415230	Telecommunications	\$ 900	\$ 900	\$ 975	\$ 975	\$ 975
415535	Conference & Education Expense	\$ 4,000	\$ 4,000	\$ 5,000	\$ 4,000	\$ 4,000
415801	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
415815	Dues & Assoc Memberships	\$ 1,200	\$ 1,200	\$ 1,275	\$ 1,275	\$ 1,275
416001	Office Supplies	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750
416012	Books and Subscriptions	\$ 4,750	\$ 4,750	\$ 4,750	\$ 3,000	\$ 3,000
418202	Furniture & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 299,638	\$ 319,638	\$ 305,830	\$ 305,261	\$ 305,261
012220-Human Resources						
411100	Compensation-Regular	\$ 132,446	\$ 132,446	\$ 137,095	\$ 138,419	\$ 138,419
411200	Compensation-Over Time	\$ 900	\$ 900	\$ 900	\$ 900	\$ 900
411300	Compensation-Part Time	\$ -	\$ -	\$ -	\$ -	\$ -
412100	FICA/MEDICARE TAX	\$ 10,201	\$ 10,201	\$ 10,557	\$ 10,658	\$ 10,658
412210	Virginia Retirement System	\$ 20,304	\$ 20,304	\$ 18,933	\$ 19,116	\$ 19,116
412300	Hospital/Medical Plans	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
412400	Group Life Ins.	\$ 1,563	\$ 1,563	\$ 1,453	\$ 1,467	\$ 1,467
412700	Workman's Compensation	\$ 355	\$ 355	\$ 355	\$ 251	\$ 251
413120	Professional Services	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
413170	Purchased Services	\$ 1,750	\$ 1,750	\$ 1,750	\$ 1,750	\$ 1,750
413600	Advertising	\$ 4,500	\$ 4,500	\$ 4,500	\$ 3,500	\$ 3,500
415210	Postage	\$ 585	\$ 585	\$ 585	\$ 585	\$ 585
415230	Telecommunication	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600
415535	Conference & Education Expense	\$ 950	\$ 950	\$ 1,400	\$ 1,400	\$ 1,400
415801	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
415815	Dues & Assoc Memberships	\$ 500	\$ 500	\$ 700	\$ 700	\$ 700
416001	Office Supplies	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,000	\$ 1,000
416012	Books and Subscriptions	\$ 450	\$ 450	\$ 450	\$ 450	\$ 450
418202	Furniture & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 219,604	\$ 219,604	\$ 223,778	\$ 223,796	\$ 223,796

WASHINGTON COUNTY, VIRGINIA
ADOPTED OPERATING BUDGET-EXPENDITURE
FISCAL YEAR 2026-2027

Adopted on June 23, 2026

		ADOPTED BUDGET FY/2026	AMENDED BUDGET FY/2026	DEPARTMENT REQUEST FY/2027	CO ADMIN RECOMMEND FY/2027	ADOPTED BUDGET FY/2027
012240-County Audit						
413120	Professional Services	\$ 130,000	\$ 130,000	\$ 130,000	\$ 130,000	\$ 130,000
	TOTAL	\$ 130,000	\$ 130,000	\$ 130,000	\$ 130,000	\$ 130,000
012310-Commissioner Of Revenue						
411100	Compensation-Regular	\$ 551,320	\$ 556,807	\$ 644,288	\$ 649,869	\$ 649,869
411200	Compensation-Overtime	\$ -	\$ -	\$ -	\$ -	\$ -
411300	Compensation-Part-time	\$ 24,825	\$ 24,825	\$ 24,825	\$ 24,825	\$ 24,825
412100	FICA/MEDICARE TAX	\$ 44,075	\$ 44,441	\$ 51,187	\$ 51,614	\$ 51,614
412210	Virginia Retirement System	\$ 84,517	\$ 85,248	\$ 88,976	\$ 89,747	\$ 89,747
412300	Hospital/Medical Plans	\$ 129,000	\$ 129,000	\$ 149,000	\$ 149,000	\$ 149,000
412400	Group Life Ins.	\$ 6,506	\$ 6,568	\$ 6,829	\$ 6,889	\$ 6,889
412700	Workman's Compensation	\$ 1,136	\$ 1,136	\$ 1,136	\$ 804	\$ 804
413170	Purchased Services	\$ 25,000	\$ 25,000	\$ 35,000	\$ 35,000	\$ 35,000
413210	Contract Labor	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ -
413320	Maint. Service Contracts	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
413600	Advertising	\$ 500	\$ 500	\$ 1,000	\$ 1,000	\$ 1,000
415210	Postage	\$ 5,000	\$ 5,000	\$ 6,000	\$ 6,000	\$ 6,000
415230	Telecommunications	\$ 5,600	\$ 5,600	\$ 6,500	\$ 6,500	\$ 6,500
415410	Leases And Rentals-Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
415535	Conference & Education Expense	\$ 8,500	\$ 10,202	\$ 10,000	\$ 10,000	\$ 10,000
415801	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
415815	Dues & Assoc Memberships	\$ 550	\$ 550	\$ 550	\$ 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	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
418202	Furniture & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
418205	Motor Vehicles & Equipment	\$ -	\$ -	\$ 500	\$ 500	\$ 500
418207	Info Tech Equipment	\$ 5,000	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500
	TOTAL	\$ 910,029	\$ 916,377	\$ 1,052,291	\$ 1,053,798	\$ 1,053,798
012320-Assessor						
712100	FICA/MEDICARE TAX	\$ -	\$ -	\$ -	\$ -	\$ -
413170	Purchased Services	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
413220	Equalization Board Fees	\$ -	\$ -	\$ -	\$ -	\$ -
413320	Maint. Service Contracts	\$ -	\$ -	\$ -	\$ -	\$ -
415210	Postage	\$ -	\$ -	\$ -	\$ -	\$ -
416001	Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000

WASHINGTON COUNTY, VIRGINIA
ADOPTED OPERATING BUDGET-EXPENDITURE
FISCAL YEAR 2026-2027

Adopted on June 23, 2026

		ADOPTED BUDGET FY/2026	AMENDED BUDGET FY/2026	DEPARTMENT REQUEST FY/2027	CO ADMIN RECOMMEND FY/2027	ADOPTED BUDGET FY/2027
012410-Treasurer						
411100	Compensation-Regular	\$ 713,243	\$ 713,243	\$ 836,389	\$ 844,469	\$ 844,469
411200	Compensation-Overtime	\$ -	\$ -			
411300	Compensation-Part-time	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
412100	FICA/MEDICARE TAX	\$ 54,640	\$ 54,640	\$ 64,060	\$ 64,678	\$ 64,678
412210	Virginia Retirement System	\$ 109,340	\$ 109,340	\$ 115,505	\$ 116,621	\$ 116,621
412300	Hospital/Medical Plans	\$ 159,000	\$ 159,000	\$ 179,000	\$ 179,000	\$ 179,000
412400	Group Life Ins.	\$ 8,416	\$ 8,416	\$ 8,866	\$ 8,951	\$ 8,951
412700	Workman's Compensation	\$ 1,332	\$ 1,332	\$ 1,332	\$ 943	\$ 943
413120	Professional Services	\$ 25,000	\$ 25,000	\$ 55,000	\$ 55,000	\$ 55,000
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	\$ 73,750	\$ 73,750	\$ 100,000	\$ 100,000	\$ 100,000
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	\$ -	\$ 689,410	\$ -	\$ -	\$ -
416001	Office Supplies	\$ 7,000	\$ 7,000	\$ 12,000	\$ 12,000	\$ 12,000
416007	Repair & Maintenance Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
416012	Books and Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -
416021	Paper Stock & Forms	\$ 10,000	\$ 10,000	\$ 11,000	\$ 11,000	\$ 11,000
418202	Furniture & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 1,181,931	\$ 1,871,341	\$ 1,403,362	\$ 1,412,872	\$ 1,412,872
012430-Budget and Finance						
411100	Compensation-Regular	\$ 230,657	\$ 258,690	\$ 258,238	\$ 260,721	\$ 260,721
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	\$ 20,543	\$ 22,688	\$ 22,653	\$ 22,843	\$ 22,843
412210	Virginia Retirement System	\$ 35,360	\$ 39,487	\$ 35,663	\$ 36,006	\$ 36,006
412300	Hospital/Medical Plans	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
412400	Group Life Ins.	\$ 2,722	\$ 3,052	\$ 2,737	\$ 2,764	\$ 2,764
412700	Workman's Compensation	\$ 569	\$ 569	\$ 569	\$ 403	\$ 403
413120	Professional Services	\$ 3,000	\$ 3,000	\$ 3,400	\$ 3,400	\$ 3,400
413170	Purchased Services	\$ 850	\$ 850	\$ 850	\$ 850	\$ 850
415210	Postage	\$ 3,000	\$ 3,000	\$ 3,000	\$ 2,500	\$ 2,500
415535	Conference & Education Expense	\$ 3,000	\$ 3,000	\$ 3,000	\$ 2,500	\$ 2,500
415801	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
415815	Dues & Assoc Memberships	\$ 1,000	\$ 1,000	\$ 1,400	\$ 1,400	\$ 1,400
416001	Office Supplies	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
416012	Books and Subscriptions	\$ 288	\$ 288	\$ 288	\$ 288	\$ 288
416021	Paper Stock & Forms	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
418202	Furniture & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 386,874	\$ 421,509	\$ 417,683	\$ 419,560	\$ 419,560

WASHINGTON COUNTY, VIRGINIA
ADOPTED OPERATING BUDGET-EXPENDITURE
FISCAL YEAR 2026-2027

Adopted on June 23, 2026

		ADOPTED BUDGET FY/2026	AMENDED BUDGET FY/2026	DEPARTMENT REQUEST FY/2027	CO ADMIN RECOMMEND FY/2027	ADOPTED BUDGET FY/2027
012510-Information Systems						
411100	Compensation-Regular	\$ 432,632	\$ 426,632	\$ 435,165	\$ 439,431	\$ 439,431
411200	Compensation-Overtime	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,700
412100	FICA/MEDICARE TAX	\$ 33,303	\$ 32,843	\$ 33,497	\$ 33,823	\$ 33,823
412210	Virginia Retirement System	\$ 66,322	\$ 65,572	\$ 60,096	\$ 60,685	\$ 60,685
412300	Hospital/Medical Plans	\$ 90,500	\$ 90,500	\$ 98,500	\$ 98,500	\$ 98,500
412400	Group Life Ins.	\$ 5,105	\$ 5,035	\$ 4,613	\$ 4,658	\$ 4,658
412700	Workman's Compensation	\$ 800	\$ 800	\$ 800	\$ 566	\$ 566
413170	Purchased Services	\$ 26,820	\$ 30,320	\$ 46,320	\$ 46,320	\$ 46,320
413320	Maint. Service Contracts	\$ 333,271	\$ 335,631	\$ 385,284	\$ 385,284	\$ 385,284
415210	Postage	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
415230	Telecommunications	\$ 35,840	\$ 35,840	\$ 37,000	\$ 37,000	\$ 37,000
415309	Cyber Security Insurance	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
415410	Leases And Rentals-Equipment	\$ 4,094	\$ 4,094	\$ 4,094	\$ 4,094	\$ 4,094
415535	Conference & Education Expense	\$ 3,000	\$ 3,000	\$ 10,000	\$ 7,500	\$ 7,500
415801	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
416001	Office Supplies	\$ 2,625	\$ 2,625	\$ 2,625	\$ 2,625	\$ 2,625
418207	Info Tech Equipment	\$ 65,508	\$ 89,748	\$ 83,700	\$ 80,000	\$ 80,000
418329	Software	\$ -	\$ 15,922	\$ -	\$ -	\$ -
418330	Capital Equipment Leases	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 1,112,720	\$ 1,151,462	\$ 1,214,594	\$ 1,213,386	\$ 1,213,386

013100-Electoral Board & Officials

411100	Compensation-Regular	\$ 13,859	\$ 13,859	\$ -	\$ -	\$ -
411200	Compensation-Overtime	\$ -	\$ -	\$ -	\$ -	\$ -
411300	Compensation-Part-time	\$ -	\$ -	\$ -	\$ -	\$ -
411720	Compensation-Election Workers	\$ 42,000	\$ 42,000	\$ -	\$ -	\$ -
412100	FICA/MEDICARE TAX	\$ 4,273	\$ 4,273	\$ -	\$ -	\$ -
413120	Professional Services-Audit	\$ 3,500	\$ 3,500	\$ -	\$ -	\$ -
413320	Maint. Service Contracts	\$ 46,000	\$ 46,000	\$ -	\$ -	\$ -
413500	Printing & Binding	\$ 2,300	\$ 2,300	\$ -	\$ -	\$ -
413600	Advertising	\$ 700	\$ 700	\$ -	\$ -	\$ -
413801	Training	\$ 1,200	\$ 1,200	\$ -	\$ -	\$ -
415210	Postage	\$ 6,500	\$ 6,500	\$ -	\$ -	\$ -
415530	Transportation Expense	\$ -	\$ -	\$ -	\$ -	\$ -
415535	Conference & Education Expense	\$ 2,200	\$ 2,200	\$ -	\$ -	\$ -
415801	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
415815	Dues & Assoc Memberships	\$ 250	\$ 250	\$ -	\$ -	\$ -
415831	Primary Expenses	\$ 36,000	\$ 36,000	\$ -	\$ -	\$ -
	Absentee Voting	\$ -	\$ -	\$ -	\$ -	\$ -
416001	Office Supplies	\$ 2,700	\$ 2,700	\$ -	\$ -	\$ -
418211	Voting Equipment	\$ -	\$ 10,500	\$ -	\$ -	\$ -
418218	Equipment-Other	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 161,482	\$ 171,982	\$ -	\$ -	\$ -

WASHINGTON COUNTY, VIRGINIA
ADOPTED OPERATING BUDGET-EXPENDITURE
FISCAL YEAR 2026-2027

Adopted on June 23, 2026

		ADOPTED BUDGET FY/2026	AMENDED BUDGET FY/2026	DEPARTMENT REQUEST FY/2027	CO ADMIN RECOMMEND FY/2027	ADOPTED BUDGET FY/2027
013200-General Registrar						
411100	Compensation-Regular	\$ 200,736	\$ 200,736	\$ 204,751	\$ 206,758	\$ 206,758
411200	Compensation-Overtime	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
411300	Compensation-Part-time	\$ -	\$ -	\$ -	\$ -	\$ -
411700	Compensation-Bds & Commissions	\$ -	\$ -	\$ 14,136	\$ 14,275	\$ 14,275
411720	Compensation-Election Officials	\$ -	\$ -	\$ 44,000	\$ 44,000	\$ 44,000
412100	FICA/MEDICARE TAX	\$ 15,586	\$ 15,586	\$ 20,340	\$ 20,505	\$ 20,505
412210	Virginia Retirement System	\$ 30,773	\$ 30,773	\$ 28,276	\$ 28,553	\$ 28,553
412300	Hospital/Medical Plans	\$ 35,000	\$ 35,000	\$ 52,000	\$ 52,000	\$ 52,000
412400	Group Life Ins.	\$ 2,369	\$ 2,369	\$ 2,170	\$ 2,192	\$ 2,192
412700	Workman's Compensation	\$ 382	\$ 382	\$ 382	\$ 270	\$ 270
413120	Professional Services-Audit	\$ -	\$ -	\$ 3,500	\$ 3,500	\$ 3,500
413320	Maint. Service Contracts	\$ 1,500	\$ 1,500	\$ 47,500	\$ 47,500	\$ 47,500
413500	Printing & Binding	\$ -	\$ -	\$ 2,300	\$ 2,300	\$ 2,300
413600	Advertising	\$ 1,500	\$ 1,500	\$ 2,000	\$ 2,000	\$ 2,000
413801	Training	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 1,500
415210	Postage	\$ 5,000	\$ 5,000	\$ 11,500	\$ 11,500	\$ 11,500
415230	Telecommunications	\$ 6,560	\$ 6,560	\$ 7,000	\$ 7,000	\$ 7,000
415410	Leases And Rentals-Equipment	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
415535	Conference & Education Expense	\$ 3,000	\$ 3,000	\$ 5,200	\$ 5,200	\$ 5,200
415801	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
415815	Dues & Assoc Memberships	\$ 580	\$ 580	\$ 830	\$ 830	\$ 830
415831	Primary Expenses	\$ -	\$ -	\$ 80,000	\$ 36,000	\$ 36,000
416001	Office Supplies	\$ 2,000	\$ 2,000	\$ 4,700	\$ 4,700	\$ 4,700
416012	Books and Subscriptions	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
418218	Equipment-Other	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700
	TOTAL	\$ 311,686	\$ 311,686	\$ 538,785	\$ 497,283	\$ 497,283
	GENERAL GOVERNMENT	\$ 5,378,434	\$ 6,171,964	\$ 5,911,947	\$ 5,859,055	\$ 5,854,055

021100-Circuit Court-Judge

411100	Compensation-Regular	\$ 118,826	\$ 118,826	\$ 121,203	\$ 122,391	\$ 122,391
411200	Compensation-Overtime	\$ -	\$ -	\$ -	\$ -	\$ -
411300	Compensation-Part-time	\$ -	\$ -	\$ -	\$ -	\$ -
412100	FICA/MEDICARE TAX	\$ 9,090	\$ 9,090	\$ 9,272	\$ 9,363	\$ 9,363
412210	Virginia Retirement System	\$ 18,216	\$ 18,216	\$ 16,738	\$ 16,902	\$ 16,902
412300	Hospital/Medical Plans	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000
412400	Group Life Ins.	\$ 1,402	\$ 1,402	\$ 1,285	\$ 1,297	\$ 1,297
412700	Workman's Compensation	\$ 195	\$ 195	\$ 195	\$ 138	\$ 138
413320	Maint. Service Contracts	\$ 532	\$ 532	\$ 532	\$ 532	\$ 532
415210	Postage	\$ 1,020	\$ 1,020	\$ 1,020	\$ 1,020	\$ 1,020
415230	Telecommunications	\$ 4,200	\$ 4,200	\$ 4,200	\$ 4,200	\$ 4,200
415535	Conference & Education Expense	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
415801	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
416001	Office Supplies	\$ 3,250	\$ 3,250	\$ 3,250	\$ 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
	TOTAL	\$ 185,381	\$ 185,381	\$ 186,345	\$ 187,743	\$ 187,743

WASHINGTON COUNTY, VIRGINIA
ADOPTED OPERATING BUDGET-EXPENDITURE
FISCAL YEAR 2026-2027

Adopted on June 23, 2026

		ADOPTED BUDGET FY/2026	AMENDED BUDGET FY/2026	DEPARTMENT REQUEST FY/2027	CO ADMIN RECOMMEND FY/2027	ADOPTED BUDGET FY/2027
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	\$ 2,037	\$ 2,037	\$ 5,000	\$ 5,000	\$ 5,000
415801	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
415815	Dues & Assoc Memberships	\$ 390	\$ 390	\$ 500	\$ 500	\$ 500
416001	Office Supplies	\$ 2,300	\$ 2,300	\$ 2,800	\$ 2,800	\$ 2,800
416012	Books and Subscriptions	\$ 1,100	\$ 1,100	\$ 1,500	\$ 1,500	\$ 1,500
418202	Furniture & Equipment	\$ 1,561	\$ 1,561	\$ 2,000	\$ 2,000	\$ 2,000
	TOTAL	\$ 43,301	\$ 43,301	\$ 47,713	\$ 47,713	\$ 47,713
021300-Special Magistrates						
413320	Maint. Service Contracts	\$ 1,120	\$ 1,120	\$ 1,120	\$ 1,120	\$ 1,120
415210	Postage	\$ 436	\$ 436	\$ 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	\$ 6,206	\$ 6,206	\$ 6,206	\$ 6,206	\$ 6,206
021600-Jd & R Court-Clerk's Office/Ju						
411710	Compensation-Supplements	\$ -	\$ 6,250	\$ 12,500	\$ 12,500	\$ 12,500
412100	FICA/MEDICARE TAX	\$ -	\$ 478	\$ 956	\$ 956	\$ 956
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	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
415801	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
415815	Dues & Assoc Memberships	\$ 380	\$ 380	\$ 380	\$ 380	\$ 380
416001	Office Supplies	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750
416012	Books and Subscriptions	\$ 450	\$ 450	\$ 450	\$ 450	\$ 450
418202	Furniture & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 15,380	\$ 22,108	\$ 28,836	\$ 28,836	\$ 28,836

WASHINGTON COUNTY, VIRGINIA
ADOPTED OPERATING BUDGET-EXPENDITURE
FISCAL YEAR 2026-2027

Adopted on June 23, 2026

		ADOPTED BUDGET FY/2026	AMENDED BUDGET FY/2026	DEPARTMENT REQUEST FY/2027	CO ADMIN RECOMMEND FY/2027	ADOPTED BUDGET FY/2027
021610-Jd & R Court-Court Services Un						
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
	TOTAL	\$ 7,100	\$ 7,100	\$ 7,100	\$ 7,100	\$ 7,100
021700-Clerk of Circuit Court						
411100	Compensation-Regular	\$ 712,382	\$ 712,382	\$ 729,630	\$ 736,753	\$ 736,753
411200	Compensation-Overtime	\$ -	\$ -	\$ -	\$ -	\$ -
411300	Compensation-Part-time	\$ 22,092	\$ 22,092	\$ 22,092	\$ 22,092	\$ 22,092
412100	FICA/MEDICARE TAX	\$ 56,187	\$ 56,187	\$ 57,507	\$ 58,052	\$ 58,052
412210	Virginia Retirement System	\$ 109,208	\$ 109,208	\$ 100,762	\$ 101,746	\$ 101,746
412300	Hospital/Medical Plans	\$ 107,000	\$ 107,000	\$ 127,000	\$ 127,000	\$ 127,000
412400	Group Life Ins.	\$ 8,406	\$ 8,406	\$ 7,734	\$ 7,810	\$ 7,810
412700	Workman's Compensation	\$ 1,136	\$ 1,136	\$ 1,136	\$ 804	\$ 804
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	\$ -	\$ 24,429	\$ 25,000	\$ 25,000	\$ 25,000
413500	Printing & Binding	\$ 7,500	\$ 7,500	\$ -	\$ -	\$ -
413600	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -
415210	Postage	\$ 4,320	\$ 4,320	\$ 5,270	\$ 5,270	\$ 5,270
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	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
415535	Conference & Education Expense	\$ 950	\$ 950	\$ 950	\$ 950	\$ 950
415801	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
415815	Dues & Assoc Memberships	\$ 625	\$ 625	\$ 625	\$ 625	\$ 625
415842	Library of Virginia Grants	\$ -	\$ -	\$ -	\$ -	\$ -
415892	Fines/Fees Collection Prog	\$ -	\$ 80,924	\$ -	\$ -	\$ -
416001	Office Supplies	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
416021	Paper Stock & Forms	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
418202	Furniture & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
418207	Info Tech Equipment	\$ 25,000	\$ 58,054	\$ 58,054	\$ 58,054	\$ 58,054
418218	Equipment-Other	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 1,095,287	\$ 1,233,694	\$ 1,176,241	\$ 1,184,637	\$ 1,184,637

WASHINGTON COUNTY, VIRGINIA
ADOPTED OPERATING BUDGET-EXPENDITURE
FISCAL YEAR 2026-2027

Adopted on June 23, 2026

		ADOPTED BUDGET FY/2026	AMENDED BUDGET FY/2026	DEPARTMENT REQUEST FY/2027	CO ADMIN RECOMMEND FY/2027	ADOPTED BUDGET FY/2027
021910-Victim & Witness Assistance						
411100	Compensation-Regular	\$ 68,276	\$ 68,276	\$ 69,642	\$ 70,324	\$ 70,324
411700	Compensation-Bonus	\$ 958	\$ 958	\$ -	\$ -	\$ -
411300	Compensation-Part-time	\$ 38,870	\$ 38,870	\$ 38,870	\$ 38,870	\$ 38,870
412100	FICA/MEDICARE TAX	\$ 8,269	\$ 8,269	\$ 8,301	\$ 8,353	\$ 8,353
412210	Virginia Retirement System	\$ 10,466	\$ 10,466	\$ 9,617	\$ 9,712	\$ 9,712
412300	Hospital/Medical Plans	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
412400	Group Life Ins.	\$ 806	\$ 806	\$ 738	\$ 745	\$ 745
412700	Workman's Compensation	\$ 240	\$ 240	\$ 240	\$ 170	\$ 170
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	\$ 5,497	\$ 5,497	\$ 5,497	\$ 5,497	\$ 5,497
415801	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
415815	Dues & Assoc Membership	\$ -	\$ -	\$ -	\$ -	\$ -
416001	Office Supplies	\$ 3,949	\$ 3,949	\$ 3,949	\$ 3,949	\$ 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	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 158,849	\$ 158,849	\$ 158,372	\$ 159,138	\$ 159,138
022100-Commonwealth's Attorney						
411100	Compensation-Regular	\$ 1,106,362	\$ 1,184,338	\$ 1,208,535	\$ 1,220,383	\$ 1,220,383
411300	Compensation-Part-time	\$ 30,160	\$ 30,160	\$ 30,160	\$ 30,160	\$ 30,160
412100	FICA/MEDICARE TAX	\$ 86,944	\$ 92,909	\$ 94,760	\$ 95,667	\$ 95,667
412210	Virginia Retirement System	\$ 169,605	\$ 181,559	\$ 166,899	\$ 168,535	\$ 168,535
412300	Hospital/Medical Plans	\$ 133,000	\$ 133,000	\$ 133,000	\$ 133,000	\$ 133,000
412400	Group Life Ins.	\$ 13,055	\$ 13,975	\$ 12,810	\$ 12,936	\$ 12,936
412700	Workman's Compensation	\$ 1,527	\$ 1,527	\$ 1,527	\$ 1,081	\$ 1,081
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	\$ 4,551	\$ 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	\$ -	\$ 121,465	\$ -	\$ -	\$ -
416001	Office Supplies	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
416007	Repair & Maintenance Supp	\$ -	\$ -	\$ -	\$ -	\$ -
416012	Books and Subscriptions	\$ 8,000	\$ 9,637	\$ 9,637	\$ 9,637	\$ 9,637
418202	Furniture & Equipment	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
418207	Info Tech Equipment	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
418218	Equipment-Other	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 1,593,318	\$ 1,813,786	\$ 1,701,993	\$ 1,716,064	\$ 1,716,064

WASHINGTON COUNTY, VIRGINIA
ADOPTED OPERATING BUDGET-EXPENDITURE
FISCAL YEAR 2026-2027

Adopted on June 23, 2026

		ADOPTED BUDGET FY/2026	AMENDED BUDGET FY/2026	DEPARTMENT REQUEST FY/2027	CO ADMIN RECOMMEND FY/2027	ADOPTED BUDGET FY/2027
022200-Comm Atty Collection Expense Acct						
411100	Compensation-Regular	\$ 45,693	\$ 45,693	\$ 46,606	\$ 47,063	\$ 47,063
411300	Compensation-Part-time	\$ -	\$ -	\$ -	\$ -	\$ -
412100	FICA/MEDICARE TAX	\$ 3,496	\$ 3,496	\$ 3,565	\$ 3,600	\$ 3,600
412210	Virginia Retirement System	\$ 7,005	\$ 7,005	\$ 6,436	\$ 6,499	\$ 6,499
412300	Hospital/Medical Plans	\$ 9,500	\$ 9,500	\$ 9,500	\$ 9,500	\$ 9,500
412400	Group Life Ins.	\$ 539	\$ 539	\$ 494	\$ 499	\$ 499
412700	Workman's Compensation	\$ 284	\$ 284	\$ 284	\$ 201	\$ 201
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
TOTAL		\$ 73,117	\$ 73,117	\$ 73,485	\$ 73,962	\$ 73,962
TOTAL JUDICIAL		\$ 3,177,939	\$ 3,543,542	\$ 3,386,291	\$ 3,411,399	\$ 3,411,399

WASHINGTON COUNTY, VIRGINIA
ADOPTED OPERATING BUDGET-EXPENDITURE
FISCAL YEAR 2026-2027

Adopted on June 23, 2026

		ADOPTED BUDGET FY/2026	AMENDED BUDGET FY/2026	DEPARTMENT REQUEST FY/2027	CO ADMIN RECOMMEND FY/2027	ADOPTED BUDGET FY/2027
031200-Sheriff-Administration						
411100	Compensation-Regular	\$ 4,918,894	\$ 4,918,894	\$ 5,309,590	\$ 5,066,461	\$ 5,161,903
411200	Compensation-Overtime	\$ 140,000	\$ 140,000	\$ 175,000	\$ 140,000	\$ 140,000
411300	Compensation-Part-time	\$ -	\$ -	\$ -	\$ -	\$ -
411790	Compensation-Other	\$ -	\$ -	\$ -	\$ 150,000	\$ 105,455
412100	FICA/MEDICARE TAX	\$ 387,005	\$ 387,005	\$ 419,571	\$ 409,769	\$ 417,071
412210	Virginia Retirement System	\$ 617,321	\$ 617,321	\$ 572,374	\$ 546,164	\$ 556,452
412300	Hospital/Medical Plans	\$ 1,010,000	\$ 1,040,000	\$ 1,165,000	\$ 1,100,000	\$ 1,111,956
412400	Group Life Ins.	\$ 58,043	\$ 58,043	\$ 56,282	\$ 53,704	\$ 54,716
412700	Workman's Compensation	\$ 132,493	\$ 132,493	\$ 132,493	\$ 94,821	\$ 91,481
413120	Professional Services	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
413170	Purchased Services	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000
413320	Maint. Service Contracts	\$ 79,000	\$ 79,000	\$ 101,000	\$ 79,000	\$ 79,000
413600	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -
413801	Training	\$ -	\$ -	\$ -	\$ -	\$ -
415110	Electricity	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250
415210	Postage	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
415230	Telecommunications	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000
415305	Fleet Insurance	\$ 69,000	\$ 69,000	\$ 85,000	\$ 85,000	\$ 85,000
415410	Leases And Rentals-Equipment	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
415535	Conference & Education Expense	\$ 9,000	\$ 10,003	\$ 9,000	\$ 9,000	\$ 9,000
415616	Grant Matches	\$ -	\$ -	\$ -	\$ -	\$ -
415801	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
415805	Sheriff's Special Donations	\$ -	\$ 26,978	\$ -	\$ -	\$ -
415815	Dues & Assoc Memberships	\$ 55,000	\$ 55,000	\$ 57,000	\$ 55,000	\$ 55,000
415832	Drug Enforcement Costs	\$ -	\$ -	\$ -	\$ -	\$ -
416001	Office Supplies	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000
416007	Repair & Maintenance Supplies	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
416008	Vehicle Fuels	\$ 260,000	\$ 260,000	\$ 260,000	\$ 260,000	\$ 260,000
416009	Vehicle Supplies	\$ 70,000	\$ 70,000	\$ 80,000	\$ 70,000	\$ 70,000
416010	Police Supplies	\$ 5,000	\$ 6,165	\$ 5,000	\$ 5,000	\$ 5,000
416011	Uniform and Clothing	\$ 4,000	\$ 24,000	\$ 24,000	\$ 4,000	\$ 4,000
416012	Books and Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -
416018	FOIA Expenese	\$ -	\$ -	\$ -	\$ -	\$ -
418202	Furniture & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
418207	Info Tech Equipment	\$ 80,000	\$ 915,519	\$ 80,000	\$ 80,000	\$ 80,000
418218	Equipment-Other	\$ 10,000	\$ 44,763	\$ 10,000	\$ 10,000	\$ 10,000
	TOTAL	\$ 8,047,006	8,996,434	\$ 8,683,560	\$ 8,360,169	\$ 8,438,284

WASHINGTON COUNTY, VIRGINIA
ADOPTED OPERATING BUDGET-EXPENDITURE
FISCAL YEAR 2026-2027

Adopted on June 23, 2026

		ADOPTED BUDGET FY/2026	AMENDED BUDGET FY/2026	DEPARTMENT REQUEST FY/2027	CO ADMIN RECOMMEND FY/2027	ADOPTED BUDGET FY/2027
031300-Sheriff-Patrol Division						
415110	Electricity	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400
415130	Water/Sewer	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600
415230	Telecommunications	\$ -	\$ -	\$ -	\$ -	\$ -
415535	Conference & Education Expense	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
415801	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
415815	Dues & Assoc Memberships	\$ -	\$ -	\$ -	\$ -	\$ -
416001	Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
416003	Animal Care Supplies (K-9s)	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
416007	Repair & Maintenance Supplies	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
416008	Vehicle Fuels	\$ -	\$ -	\$ -	\$ -	\$ -
416009	Vehicle Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
416010	Police Supplies	\$ 35,000	\$ 37,597	\$ 37,597	\$ 35,000	\$ 35,000
416011	Uniform and Clothing	\$ 20,000	\$ 21,873	\$ 21,368	\$ 20,000	\$ 20,000
416012	Books and Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -
418204	Communications Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
418218	Equipment-Other	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
	TOTAL	\$ 82,000	\$ 86,470	\$ 95,965	\$ 92,000	\$ 92,000
031400-Sheriff-Dispatch						
411100	Compensation-Regular	\$ 683,956	\$ 683,956	\$ 697,635	\$ 704,475	\$ 704,475
411200	Compensation-Overtime	\$ 115,000	\$ 115,000	\$ 115,000	\$ 115,000	\$ 115,000
411300	Compensation-Part-time	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
411710	Compensation-Supplement	\$ -	\$ -	\$ -	\$ -	\$ -
412100	FICA/MEDICARE TAX	\$ 64,945	\$ 64,945	\$ 65,992	\$ 66,515	\$ 66,515
412210	Virginia Retirement System	\$ 104,851	\$ 104,851	\$ 96,343	\$ 97,288	\$ 97,288
412300	Hospital/Medical Plans	\$ 150,500	\$ 150,500	\$ 160,500	\$ 160,500	\$ 160,500
412400	Group Life Ins.	\$ 8,071	\$ 8,071	\$ 7,395	\$ 7,467	\$ 7,467
412700	Workman's Compensation	\$ 800	\$ 800	\$ 800	\$ 566	\$ 566
413801	Training	\$ -	\$ -	\$ -	\$ -	\$ -
415535	Conference & Education Expense	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
415801	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
415815	Dues & Assoc Memberships	\$ -	\$ -	\$ -	\$ -	\$ -
416001	Office Supplies	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
416007	Repair & Maintenance Supplies	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
416011	Uniform and Clothing	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
416012	Books and Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -
418218	Equipment-Other	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 1,188,123	\$ 1,188,123	\$ 1,203,665	\$ 1,211,811	\$ 1,211,811

WASHINGTON COUNTY, VIRGINIA
ADOPTED OPERATING BUDGET-EXPENDITURE
FISCAL YEAR 2026-2027

Adopted on June 23, 2026

		ADOPTED BUDGET FY/2026	AMENDED BUDGET FY/2026	DEPARTMENT REQUEST FY/2027	CO ADMIN RECOMMEND FY/2027	ADOPTED BUDGET FY/2027
031500-Sheriff-Criminal Investigative						
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	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
415801	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
415815	Dues & Assoc Memberships	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250
415832	Drug Enforcement Costs	\$ 10,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
415833	Investigative Activities	\$ 105	\$ 105	\$ 105	\$ 105	\$ 105
416001	Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
416010	Police Supplies	\$ 7,000	\$ 7,101	\$ 7,102	\$ 7,000	\$ 7,000
416011	Uniform and Clothing	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000
416012	Books and Subscriptions	\$ 2,000	\$ 2,000	\$ 2,936	\$ 2,000	\$ 2,000
418218	Equipment-Other	\$ 10,000	\$ 25,000	\$ 25,000	\$ 10,000	\$ 10,000
	TOTAL	\$ 101,109	\$ 136,210	\$ 137,147	\$ 121,109	\$ 121,109

031600-Sheriff-Com Services Division

411200	Compensation-Overtime	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
411300	Compensation-Part-time	\$ -	\$ -	\$ -	\$ -	\$ -
412100	FICA/MEDICARE TAX	\$ 1,530	\$ 1,530	\$ 1,530	\$ 1,530	\$ 1,530
415535	Conference & Education Expense	\$ 1,750	\$ 1,750	\$ 1,750	\$ 1,750	\$ 1,750
415560	Extradition of Prisoners	\$ -	\$ -	\$ -	\$ -	\$ -
415801	Miscellaneous	\$ -	\$ 2,352	\$ -	\$ -	\$ -
415815	Dues & Assoc Memberships	\$ -	\$ -	\$ -	\$ -	\$ -
415860	Contribution Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -
416010	Police Supplies	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
416011	Uniform and Clothing	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
416018	Program Supplies (DARE)	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
418204	Communications Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
418205	Motor Vehicles & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
418218	Equipment-Other	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 36,780	\$ 39,132	\$ 36,780	\$ 36,780	\$ 36,780

WASHINGTON COUNTY, VIRGINIA
ADOPTED OPERATING BUDGET-EXPENDITURE
FISCAL YEAR 2026-2027

Adopted on June 23, 2026

		ADOPTED BUDGET FY/2026	AMENDED BUDGET FY/2026	DEPARTMENT REQUEST FY/2027	CO ADMIN RECOMMEND FY/2027	ADOPTED BUDGET FY/2027
031650-Sheriff-Court Security Divisio						
411100	Compensation-Regular	\$ -	\$ -	\$ -	\$ -	\$ -
411200	Compensation-Overtime	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
411300	Compensation-Part-time	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 42,500
411790	Compensation-Other (TDO)	\$ -	\$ -	\$ -	\$ -	\$ -
412100	FICA/MEDICARE TAX	\$ 6,350	\$ 6,350	\$ 6,350	\$ 6,350	\$ 6,350
412210	Virginia Retirement System	\$ -	\$ -	\$ -	\$ -	\$ -
412300	Hospital/Medical Plans	\$ -	\$ -	\$ -	\$ -	\$ -
412400	Group Life Ins.	\$ -	\$ -	\$ -	\$ -	\$ -
412700	Workman's Compensation	\$ -	\$ -	\$ -	\$ -	\$ -
413320	Maint. Service Contracts	\$ 1,000	\$ 1,000	\$ 1,000	\$ 7,000	\$ 7,000
413801	Training	\$ -	\$ -	\$ -	\$ -	\$ -
415535	Conference & Education Expense	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
415560	Extradition of Prisoners	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
415801	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
416007	Repair & Maintenance Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
416010	Police Supplies	\$ 8,000	\$ 9,545	\$ 9,545	\$ 8,000	\$ 8,000
416011	Uniform and Clothing	\$ 6,000	\$ 6,038	\$ 6,038	\$ 6,000	\$ 6,000
418202	Furniture & Fixture	\$ -	\$ -	\$ -	\$ -	\$ -
418204	Communications Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
418207	Info Tech Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
418218	Equipment-Other	\$ 10,000	\$ 34,258	\$ 34,258	\$ 10,000	\$ 10,000
	TOTAL	\$ 124,350	\$ 150,191	\$ 150,191	\$ 130,350	\$ 92,850

031700-Sheriff-Litter Control Divisio

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	\$ -	\$ -	\$ 400	\$ 400	\$ 400
415535	Conference & Education Expense	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800
415815	Dues & Assoc Memberships	\$ 380	\$ 380	\$ 450	\$ 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	\$ -	\$ -	\$ -	\$ -	\$ -
416018	Program Supplies	\$ 1,000	\$ 2,016	\$ 1,000	\$ 1,000	\$ 1,000
418218	Equipment-Other	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
	TOTAL	\$ 39,358	\$ 40,374	\$ 39,828	\$ 39,758	\$ 39,758

WASHINGTON COUNTY, VIRGINIA
ADOPTED OPERATING BUDGET-EXPENDITURE
FISCAL YEAR 2026-2027

Adopted on June 23, 2026

		ADOPTED BUDGET FY/2026	AMENDED BUDGET FY/2026	DEPARTMENT REQUEST FY/2027	CO ADMIN RECOMMEND FY/2027	ADOPTED BUDGET FY/2027
031710-Sheriff-Animal Control Divisio						
413120	Professional Services	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
413500	Printing & Binding	\$ -	\$ -	\$ -	\$ -	\$ -
415230	Telecommunications	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
415535	Conference & Education Expense	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800
415620	Animal Defense League	\$ 3,645	\$ 3,645	\$ 3,645	\$ 3,645	\$ 3,645
415801	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
415802	Animal Ctl Donation	\$ -	\$ 11,031	\$ 6,324	\$ -	\$ -
415803	M Trayer Animal Ctl Donation	\$ -	\$ 16,000	\$ 16,000	\$ -	\$ -
415804	Stroad-Bond Animal Ctl Donation	\$ -	\$ -	\$ -	\$ -	\$ -
415815	Dues & Assoc Memberships	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150
415837	Livestock Claims	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
416001	Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
416003	Animal Care Supplies	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
416005	Custodian Supplies	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
416006	Animal Euthansia Supplies	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
416007	Repair & Maintenance Supplies	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
416008	Vehicle Fuels	\$ -	\$ -	\$ -	\$ -	\$ -
416009	Vehicle Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
416010	Police Supplies	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
416011	Uniform and Clothing	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
416012	Books & Subscriptions	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150
416014	Other Operating Supplies	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
418205	Motor Vehicles & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
418218	Equipment-Other	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800
	TOTAL	\$ 34,545	\$ 61,576	\$ 56,869	\$ 34,545	\$ 34,545
031720-Sheriff-Community Work Program						
411100	Compensation-Regular	\$ 81,426	\$ 81,426	\$ 83,055	\$ 83,869	\$ 83,869
412100	FICA/MEDICARE TAX	\$ 6,229	\$ 6,229	\$ 6,354	\$ 6,416	\$ 6,416
412210	Virginia Retirement System	\$ 12,483	\$ 12,483	\$ 8,953	\$ 9,041	\$ 9,041
412300	Hospital/Medical Plans	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000
412400	Group Life Ins.	\$ 961	\$ 961	\$ 880	\$ 889	\$ 889
412700	Workman's Compensation	\$ 1,775	\$ 1,775	\$ 1,775	\$ 1,256	\$ 1,256
413170	Purchased Services	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
415230	Telecommunication	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ -	\$ -	\$ -	\$ -	\$ -
416010	Police Supplies	\$ 5,000	\$ 6,889	\$ 6,889	\$ 5,000	\$ 5,000
416011	Uniform & Clothing	\$ 500	\$ 667	\$ 667	\$ 500	\$ 500
418205	Motor Vehicles/Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
418218	Equipment-Other	\$ 9,000	\$ 11,970	\$ 11,970	\$ 9,000	\$ 9,000
	TOTAL	\$ 139,074	\$ 144,100	\$ 142,243	\$ 137,671	\$ 137,671

WASHINGTON COUNTY, VIRGINIA
ADOPTED OPERATING BUDGET-EXPENDITURE
FISCAL YEAR 2026-2027

Adopted on June 23, 2026

		ADOPTED BUDGET FY/2026	AMENDED BUDGET FY/2026	DEPARTMENT REQUEST FY/2027	CO ADMIN RECOMMEND FY/2027	ADOPTED BUDGET FY/2027
031800-Sheriff-VSTOP Grant						
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	\$ 1,112	\$ 1,112
	TOTAL	\$ 74,235	\$ 74,235	\$ 74,235	\$ 73,776	\$ 73,776
031810-Sheriff-DMV Grants						
411200	Compensation-Overtime	\$ -	\$ 144,331	\$ -	\$ -	\$ -
412100	FICA/MEDICARE TAX	\$ -	\$ 10,456	\$ -	\$ -	\$ -
415535	Conference & Education Expense	\$ -	\$ 2,950	\$ -	\$ -	\$ -
418218	Equipment-Other	\$ -	\$ 7,474	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ 165,211	\$ -	\$ -	\$ -
031820-Sheriff-DCJS Grants						
415861	Grant Disbursements	\$ -	\$ 154,063	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ 154,063	\$ -	\$ -	\$ -
031822-Sheriff-ICAC Grant						
411200	Compensation-Overtime	\$ -	\$ 15,662	\$ -	\$ -	\$ -
411300	Compensation-Part-time	\$ -	\$ -	\$ -	\$ -	\$ -
412100	FICA/MEDICARE TAX	\$ -	\$ 1,181	\$ -	\$ -	\$ -
413801	Training	\$ -	\$ -	\$ -	\$ -	\$ -
418218	Equipment-Other	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ 16,843	\$ -	\$ -	\$ -
031830-Sheriff-Other Grants						
415861	Grant Disbursement (ARPA)	\$ -	\$ 11,852	\$ -	\$ -	\$ -
415861	Bulletproof Vest Grant	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ 11,852	\$ -	\$ -	\$ -

WASHINGTON COUNTY, VIRGINIA
ADOPTED OPERATING BUDGET-EXPENDITURE
FISCAL YEAR 2026-2027

Adopted on June 23, 2026

		ADOPTED BUDGET FY/2026	AMENDED BUDGET FY/2026	DEPARTMENT REQUEST FY/2027	CO ADMIN RECOMMEND FY/2027	ADOPTED BUDGET FY/2027
031840-Sheriff SRO Grant						
411100	Compensation-Regular	\$ 213,608	\$ 213,608	\$ 218,883	\$ 221,029	\$ 221,029
411200	Compensation-Overtime	\$ -	\$ -	\$ -	\$ -	\$ -
412100	FICA/MEDICARE TAX	\$ 16,341	\$ 16,341	\$ 16,745	\$ 16,909	\$ 16,909
412210	Virginia Retirement System	\$ 26,808	\$ 26,808	\$ 23,596	\$ 23,827	\$ 23,827
412300	Hospital/Medical Plans	\$ 67,000	\$ 67,000	\$ 85,000	\$ 85,000	\$ 85,000
412400	Group Life Ins.	\$ 2,521	\$ 2,521	\$ 2,320	\$ 2,343	\$ 2,343
412700	Workman's Compensation	\$ 8,837	\$ 8,837	\$ 8,837	\$ 6,254	\$ 6,254
	TOTAL	\$ 335,115	\$ 335,115	\$ 355,381	\$ 355,362	\$ 355,362
031846-Sheriff HCS CIT Grant						
411100	Compensation-Regular	\$ 219,083	\$ 219,083	\$ 223,465	\$ 225,655	\$ 225,655
411200	Compensation-Over Time	\$ 23,000	\$ 23,000	\$ 23,000	\$ 23,000	\$ 23,000
412100	FICA/MEDICARE TAX	\$ 18,519	\$ 18,519	\$ 18,855	\$ 19,022	\$ 19,022
412210	Virginia Retirement System	\$ 27,495	\$ 27,495	\$ 24,089	\$ 24,326	\$ 24,326
412300	Hospital/Medical Plans	\$ 67,728	\$ 67,728	\$ 67,728	\$ 67,728	\$ 67,728
412400	Group Life Ins.	\$ 2,585	\$ 2,585	\$ 2,369	\$ 2,392	\$ 2,392
412700	Workman's Compensation	\$ 6,949	\$ 6,949	\$ 6,949	\$ 4,917	\$ 4,917
418218	Equipment-Other	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 365,359	\$ 365,359	\$ 366,455	\$ 367,040	\$ 367,040
031847-Sheriff HCS MARCUS Grant						
411100	Compensation-Regular	\$ 106,804	\$ 106,804	\$ 112,610	\$ 113,714	\$ 113,714
411200	Compensation-Over Time	\$ 3,000	\$ 3,000	\$ 15,000	\$ 15,000	\$ 15,000
412100	FICA/MEDICARE TAX	\$ 8,400	\$ 8,400	\$ 8,844	\$ 8,929	\$ 8,929
412210	Virginia Retirement System	\$ 13,404	\$ 13,404	\$ 12,139	\$ 12,258	\$ 12,258
412300	Hospital/Medical Plans	\$ 45,000	\$ 45,000	\$ 48,000	\$ 48,000	\$ 48,000
412400	Group Life Ins.	\$ 1,260	\$ 1,260	\$ 1,194	\$ 1,205	\$ 1,205
412700	Workman's Compensation	\$ 3,998	\$ 3,998	\$ 3,998	\$ 2,829	\$ 2,829
418218	Equipment-Other	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 181,866	\$ 181,866	\$ 201,785	\$ 201,935	\$ 201,935

WASHINGTON COUNTY, VIRGINIA
ADOPTED OPERATING BUDGET-EXPENDITURE
FISCAL YEAR 2026-2027

Adopted on June 23, 2026

		ADOPTED BUDGET FY/2026	AMENDED BUDGET FY/2026	DEPARTMENT REQUEST FY/2027	CO ADMIN RECOMMEND FY/2027	ADOPTED BUDGET FY/2027
032200-Fire & Rescue Services						
415614	WC FIRE & Rescue-Personnel	\$ 144,336	\$ 144,336	\$ 230,890	\$ 144,336	\$ 144,336
415615	WC FIRE & Rescue-Operating	\$ 142,645	\$ 142,645	\$ 230,890	\$ 142,645	\$ 142,645
415616	WC FIRE & Rescue-Capital	\$ -	\$ 2,701	\$ 5,000	\$ -	\$ -
415614	Abingdon Fire Dept-Personnel	\$ 33,750	\$ 33,750	\$ 196,077	\$ 33,750	\$ 33,750
415615	Abingdon Fire Dept-Operating	\$ 78,000	\$ 78,000	\$ 103,923	\$ 78,000	\$ 78,000
415616	Abingdon Fire Dept-Grant Match	\$ -	\$ -	\$ -	\$ -	\$ -
415615	Meadowview Fire Dept-Operating	\$ 93,098	\$ 93,098	\$ 132,800	\$ 93,098	\$ 93,098
415616	Meadowview Fire Dept-Capital	\$ -	\$ -	\$ 100,000	\$ -	\$ -
415614	Glade Spring Fire-Personnel	\$ 22,400	\$ 22,400	\$ 36,000	\$ 22,400	\$ 22,400
415615	Glade Spring Fire-Operating	\$ 58,218	\$ 58,218	\$ 61,250	\$ 58,218	\$ 58,218
415616	Glade Spring Fire-Grant Match/Capital	\$ -	\$ 74,800	\$ -	\$ -	\$ -
415614	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
415616	Damascus Fire Dept-Grant Match/Capital	\$ -	\$ -	\$ -	\$ -	\$ -
415614	Goodson Fire & Rescue-Personnel	\$ 148,966	\$ 148,966	\$ 382,500	\$ 148,966	\$ 148,966
415615	Goodson Fire & Rescue-Operations	\$ 111,627	\$ 111,627	\$ 252,400	\$ 111,627	\$ 111,627
415616	Goodson Fire & Rescue-Capital/Grant Match	\$ -	\$ -	\$ -	\$ -	\$ -
415615	Brumley Gap Fire Dept-Operations	\$ 67,146	\$ 67,146	\$ 70,000	\$ 67,146	\$ 67,146
415616	Brumley Gap Fire Dept-Capital/Grant Match	\$ 71,128	\$ 71,128	\$ 71,128	\$ 71,128	\$ 71,128
415614	Green Spring Fire-Personnel	\$ 10,949	\$ 10,949	\$ 84,949	\$ 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	\$ -	\$ -	\$ -	\$ -	\$ -
415615	Clinch Mtn Fire Dept-Operations	\$ 40,299	\$ 40,299	\$ 56,105	\$ 40,299	\$ 40,299
415616	Clinch Mtn Fire Dept-Capital	\$ -	\$ 95,926	\$ -	\$ -	\$ -
415616	Valley Rescue Squad-Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
415616	Valley Rescue Squad-Operations	\$ -	\$ -	\$ -	\$ -	\$ -
415616	Valley Rescue Squad-Capital	\$ -	\$ -	\$ -	\$ -	\$ -
415616	Damascus Rescue Squad-Personnel	\$ 87,300	\$ 87,300	\$ 94,300	\$ 87,300	\$ 87,300
415615	Damascus Rescue Squad-Operations	\$ 49,507	\$ 49,507	\$ 56,507	\$ 49,507	\$ 49,507
415616	WC Life Saving Crew-Personnel	\$ 146,900	\$ 146,900	\$ 146,900	\$ 146,900	\$ 146,900
415615	WC Life Saving Crew-Operations	\$ 65,474	\$ 65,474	\$ 65,474	\$ 65,474	\$ 65,474
415615	SW VA EMS Council	\$ 7,200	\$ 7,200	\$ 7,500	\$ 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	\$ 90,000	\$ 50,000	\$ 50,000	\$ 50,000
415616	EMS/FIRE-Other	\$ -	\$ 200,000	\$ -	\$ -	\$ -
	TOTAL	\$ 1,737,812	\$ 2,151,239	\$ 2,743,462	\$ 1,737,812	\$ 1,737,812
033210-Correction & Detention-Jail						
415610	SW VA Regional Jail-Operations	\$ 3,440,590	\$ 3,440,590	\$ 3,347,211	\$ 3,347,211	\$ 3,316,756
415610	SW VA Regional Jail-Debt	\$ 708,085	\$ 708,085	\$ 681,228	\$ 681,228	\$ 681,228
415610	SW VA Regional Jail-Reconciliation	\$ -	\$ 52,014	\$ -	\$ -	\$ -
	TOTAL	\$ 4,148,675	\$ 4,200,689	\$ 4,028,439	\$ 4,028,439	\$ 3,997,984
033230-Correction & Detention-Juv Det						
415610	Appalachian Juvenile Commission	\$ 177,424	\$ 177,424	\$ 320,452	\$ 320,452	\$ 320,452
	TOTAL	\$ 177,424	\$ 177,424	\$ 320,452	\$ 320,452	\$ 320,452

WASHINGTON COUNTY, VIRGINIA
ADOPTED OPERATING BUDGET-EXPENDITURE
FISCAL YEAR 2026-2027

Adopted on June 23, 2026

		ADOPTED BUDGET FY/2026	AMENDED BUDGET FY/2026	DEPARTMENT REQUEST FY/2027	CO ADMIN RECOMMEND FY/2027	ADOPTED BUDGET FY/2027
034100-Building And Development Servi						
411100	Compensation-Regular	\$ 383,710	\$ 279,610	\$ 285,202	\$ 342,475	\$ 342,475
411200	Compensation-Overtime	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
411300	Compensation-Part-time	\$ -	\$ -	\$ -	\$ -	\$ -
412100	FICA/MEDICARE TAX	\$ 29,507	\$ 21,597	\$ 21,971	\$ 26,352	\$ 26,352
412210	Virginia Retirement System	\$ 58,823	\$ 41,563	\$ 39,386	\$ 47,296	\$ 47,296
412300	Hospital/Medical Plans	\$ 102,929	\$ 77,429	\$ 93,000	\$ 93,000	\$ 93,000
412400	Group Life Ins.	\$ 4,529	\$ 3,299	\$ 3,023	\$ 3,630	\$ 3,630
412700	Workman's Compensation	\$ 8,619	\$ 8,619	\$ 8,619	\$ 6,099	\$ 6,099
413120	Professional Services	\$ 3,000	\$ 3,000	\$ 3,000	\$ 53,000	\$ 53,000
413801	Training	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
415210	Postage	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
415230	Telecommunications	\$ 3,900	\$ 3,900	\$ 3,900	\$ 3,900	\$ 3,900
415535	Conference & Education Expense	\$ 4,000	\$ 4,000	\$ 4,500	\$ 8,000	\$ 8,000
415815	Dues & Assoc Memberships	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600
415893	State Surcharge on Building Permits	\$ 5,000	\$ 5,000	\$ 5,000	\$ 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	\$ 13,000	\$ 14,500	\$ 13,000	\$ 13,000	\$ 13,000
418205	Motor Vehicles & Equipment	\$ -	\$ 25,000	\$ -	\$ -	\$ -
418207	Info Tech Equipment	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400
418218	Equipment-Other	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 626,067	\$ 496,567	\$ 489,651	\$ 610,802	\$ 610,802
034400-Stormwater Management						
411100	Compensation-Regular	\$ -	\$ 126,704	\$ 129,238	\$ -	\$ -
412100	FICA/MEDICARE TAX	\$ -	\$ 9,695	\$ 9,887	\$ -	\$ -
412210	Virginia Retirement System	\$ -	\$ 21,010	\$ 17,848	\$ -	\$ -
412300	Hospital/Medical Plans	\$ -	\$ 25,296	\$ 25,296	\$ -	\$ -
412400	Group Life Insurance	\$ -	\$ 1,495	\$ 1,370	\$ -	\$ -
413120	Professional Services	\$ -	\$ 255,000	\$ 300,000	\$ -	\$ -
415210	Postage	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ -
415230	Telecommunications	\$ -	\$ 1,200	\$ 1,200	\$ -	\$ -
415535	Conference & Education Expenses	\$ -	\$ 5,000	\$ 8,000	\$ -	\$ -
416001	Office Supplies	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ -
416011	Uniform and Clothing	\$ -	\$ 600	\$ 600	\$ -	\$ -
416012	Books and Subscriptions	\$ -	\$ 1,500	\$ 1,500	\$ -	\$ -
418205	Motor Vehicles & Equipment	\$ -	\$ -	\$ 35,000	\$ -	\$ -
418207	Info Tech Equipment	\$ -	\$ 4,500	\$ 4,500	\$ -	\$ -
	TOTAL	\$ -	\$ 456,000	\$ 538,439	\$ -	\$ -
035300-Medical Examiner						
413120	Professional Services	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
	TOTAL	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200

WASHINGTON COUNTY, VIRGINIA
ADOPTED OPERATING BUDGET-EXPENDITURE
FISCAL YEAR 2026-2027

Adopted on June 23, 2026

		ADOPTED BUDGET FY/2026	AMENDED BUDGET FY/2026	DEPARTMENT REQUEST FY/2027	CO ADMIN RECOMMEND FY/2027	ADOPTED BUDGET FY/2027
035500-Emergency Management						
411100	Compensation-Regular	\$ 143,579	\$ 143,579	\$ 148,615	\$ 150,072	\$ 150,072
412100	FICA/MEDICARE TAX	\$ 10,984	\$ 10,984	\$ 11,369	\$ 11,481	\$ 11,481
412210	Virginia Retirement System	\$ 18,019	\$ 18,019	\$ 20,524	\$ 20,725	\$ 20,725
412300	Hospital/Medical Plans	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
412400	Group Life Ins.	\$ 1,694	\$ 1,694	\$ 1,575	\$ 1,591	\$ 1,591
412700	Workman's Compensation	\$ 4,181	\$ 4,181	\$ 4,181	\$ 2,959	\$ 2,959
413120	Professional Services	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -
413170	Purchased Services	\$ 25,000	\$ 38,000	\$ 25,000	\$ 25,000	\$ 25,000
413320	Maint. Service Contracts	\$ 98,000	\$ 98,000	\$ 98,000	\$ 98,000	\$ 98,000
413801	Training-Fire/EMS	\$ 43,000	\$ 53,995	\$ 60,000	\$ 60,000	\$ 60,000
415210	Postage	\$ 135	\$ 135	\$ 135	\$ 135	\$ 135
415230	Telecommunications	\$ 15,000	\$ 15,000	\$ 25,000	\$ 15,000	\$ 15,000
415231	Telecom-Tariff/Radio T-1	\$ 77,000	\$ 77,000	\$ 85,000	\$ 85,000	\$ 85,000
415304	Fire/EMS Workers Comp	\$ 105,000	\$ 105,000	\$ 105,000	\$ 110,000	\$ 98,531
415305	Fleet Insurance Fire/EMS	\$ 50,000	\$ 64,054	\$ 65,000	\$ 80,000	\$ 135,348
415308	General Liability	\$ 50,000	\$ 57,593	\$ 60,000	\$ 74,000	\$ 37,461
415410	Leases and Rentals-Equipment	\$ 1,000	\$ 1,000	\$ 145,000	\$ 145,000	\$ 145,000
415535	Conference & Education Expense	\$ 2,000	\$ 2,000	\$ 2,500	\$ 2,500	\$ 2,500
415536	Meeting Expenses	\$ 600	\$ 600	\$ 1,000	\$ 1,000	\$ 1,000
415801	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
415815	Dues & Assoc Memberships	\$ 665	\$ 665	\$ 1,000	\$ 1,000	\$ 1,000
415834	Emergency Event Expense	\$ 7,000	\$ 13,273	\$ 10,000	\$ 10,000	\$ 10,000
415865	County Matching Funds	\$ -	\$ -	\$ -	\$ -	\$ -
416001	Office Supplies	\$ 1,500	\$ 1,500	\$ 2,000	\$ 2,000	\$ 2,000
416007	Repair & Maintenance Supplies	\$ 500	\$ 500	\$ 1,500	\$ 1,500	\$ 1,500
416011	Uniform and Clothing	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400
416018	Program Supplies (Road Signs)	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
418205	Motor Vehicles & Equipment	\$ -	\$ 715,877	\$ -	\$ -	\$ -
418218	Equipment-Other	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
	TOTAL	\$ 701,257	\$ 1,469,049	\$ 917,799	\$ 942,363	\$ 949,703

WASHINGTON COUNTY, VIRGINIA
ADOPTED OPERATING BUDGET-EXPENDITURE
FISCAL YEAR 2026-2027

Adopted on June 23, 2026

		ADOPTED BUDGET FY/2026	AMENDED BUDGET FY/2026	DEPARTMENT REQUEST FY/2027	CO ADMIN RECOMMEND FY/2027	ADOPTED BUDGET FY/2027
035505-Emer Svcs-Fire/Ems Personnel						
411200	Compensation-Overtime	\$ -	\$ -	\$ -	\$ -	\$ -
418218	Equipment-Other	\$ -	\$ 197,413	\$ 25,000	\$ 25,000	\$ -
515 GREEN COVE EMS/FIRE STATION						
411200	Compensation-Over Time	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
411300	Compensation-Part Time	\$ 95,000	\$ 95,000	\$ 98,840	\$ 98,840	\$ 98,840
412100	FICA/MEDICARE TAX	\$ 7,650	\$ 7,650	\$ 7,944	\$ 7,944	\$ 7,944
412700	Workman's Compensation	\$ 2,855	\$ 2,855	\$ 2,855	\$ 2,020	\$ 2,020
415230	Telecommunications	\$ 700	\$ 700	\$ 1,000	\$ 1,000	\$ 1,000
415410	Lease and Rentals-Equipment	\$ 2,500	\$ 2,500	\$ 3,250	\$ 3,250	\$ 3,250
416001	Office Supplies	\$ 500	\$ 500	\$ 300	\$ 300	\$ 300
416005	Cleaning Supplies	\$ 1,500	\$ 1,500	\$ 2,250	\$ 2,250	\$ 2,250
416007	Repairs & Maintenance Supp	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
416008	Vehicle Fuel	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
416011	Uniform and Clothing	\$ 2,500	\$ 2,500	\$ 3,200	\$ 3,200	\$ 3,200
416014	Other Operating Supplies	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500
418218	Equipment-Other	\$ 2,500	\$ 2,500	\$ 3,500	\$ 3,500	\$ 3,500
TOTAL		\$ 131,205	\$ 131,205	\$ 138,639	\$ 137,804	\$ 137,804
516 GLADE SPRING EMS STATION						
411100	Compensation-Regular	\$ -	\$ -	\$ 150,000	\$ -	\$ -
412100	FICA/MEDICARE TAX	\$ -	\$ -	\$ 16,256	\$ -	\$ -
412210	Virginia Retirement System	\$ -	\$ -	\$ 16,170	\$ -	\$ -
412300	Hospital/Medical Plans	\$ -	\$ -	\$ 50,000	\$ -	\$ -
412400	Group Life Ins.	\$ -	\$ -	\$ 1,590	\$ -	\$ -
412700	Workman's Compensation	\$ -	\$ -	\$ 5,000	\$ -	\$ -
415230	Telecommunications	\$ -	\$ -	\$ 2,000	\$ -	\$ -
415410	Lease and Rentals-Equipment	\$ -	\$ -	\$ 5,000	\$ -	\$ -
416001	Office Supplies	\$ -	\$ -	\$ 500	\$ -	\$ -
416005	Cleaning Supplies	\$ -	\$ -	\$ 2,000	\$ -	\$ -
416007	Repairs & Maintenance Supp	\$ -	\$ -	\$ 2,000	\$ -	\$ -
416008	Vehicle Fuel	\$ -	\$ -	\$ 5,000	\$ -	\$ -
416011	Uniform and Clothing	\$ -	\$ -	\$ 5,000	\$ -	\$ -
416014	Other Operating Supplies	\$ -	\$ -	\$ 5,000	\$ -	\$ -
418218	Equipment-Other	\$ -	\$ -	\$ 5,000	\$ -	\$ -
TOTAL		\$ -	\$ -	\$ 270,516	\$ -	\$ -
608 Brumley Gap Fire Station						
411200	Compensation-Over Time	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
411300	Compensation-Part Time	\$ 82,860	\$ 82,860	\$ 85,560	\$ 85,560	\$ 85,560
412100	FICA/MEDICARE TAX	\$ 6,339	\$ 6,339	\$ 6,622	\$ 6,622	\$ 6,622
412700	Workman's Compensation	\$ 1,000	\$ 1,000	\$ 1,000	\$ 708	\$ 708
415230	Telecommunications	\$ -	\$ -	\$ 500	\$ 500	\$ 500
416007	Repairs & Maintenance Supp	\$ 1,000	\$ 1,000	\$ 2,000	\$ 2,000	\$ 2,000
416008	Vehicle Fuel	\$ 1,500	\$ 1,500	\$ 2,000	\$ 2,000	\$ 2,000
416011	Uniform and Clothing	\$ 3,000	\$ 3,000	\$ 3,000	\$ 2,500	\$ 2,500
416014	Other Operating Supplies	\$ -	\$ -	\$ 750	\$ 750	\$ 750
418205	Motor Vehicles & Equipment	\$ -	\$ 100,000	\$ -	\$ -	\$ -
418218	Equipment-Other	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
TOTAL		\$ 105,699	\$ 205,699	\$ 112,432	\$ 111,640	\$ 111,640

WASHINGTON COUNTY, VIRGINIA
ADOPTED OPERATING BUDGET-EXPENDITURE
FISCAL YEAR 2026-2027

Adopted on June 23, 2026

		ADOPTED BUDGET FY/2026	AMENDED BUDGET FY/2026	DEPARTMENT REQUEST FY/2027	CO ADMIN RECOMMEND FY/2027	ADOPTED BUDGET FY/2027
609 Green Spring Fire						
411300	Compensation-Part Time	\$ 82,860	\$ 82,860	\$ 87,560	\$ 87,560	\$ 87,560
412100	FICA/MEDICARE TAX	\$ 6,339	\$ 6,339	\$ 6,698	\$ 6,698	\$ 6,698
412700	Workman's Compensation	\$ 1,000	\$ 1,000	\$ 1,000	\$ 708	\$ 708
416011	Uniform and Clothing	\$ 2,500	\$ 2,500	\$ 3,300	\$ 2,500	\$ 2,500
418218	Equipment-Other	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 92,699	\$ 92,699	\$ 98,558	\$ 97,466	\$ 97,466
621 HAYTER'S GAP EMS						
411100	Compensation-Regular	\$ 94,591	\$ 94,591	\$ 96,483	\$ 97,429	\$ 97,429
411200	Compensation-Over Time	\$ 6,000	\$ 6,000	\$ 8,000	\$ 8,000	\$ 8,000
411300	Compensation-Part Time	\$ 215,000	\$ 215,000	\$ 225,680	\$ 225,680	\$ 225,680
412100	FICA/MEDICARE TAX	\$ 24,143	\$ 24,143	\$ 25,257	\$ 25,330	\$ 25,330
412210	Virginia Retirement System	\$ 11,871	\$ 11,871	\$ 13,324	\$ 13,455	\$ 13,455
412300	Hospital/Medical Plans	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
412400	Group Life Ins.	\$ 1,116	\$ 1,116	\$ 1,023	\$ 1,033	\$ 1,033
412700	Workman's Compensation	\$ 3,000	\$ 3,000	\$ 3,000	\$ 2,123	\$ 2,123
415230	Telecommunications	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
415410	Lease and Rentals-Equipment	\$ 8,500	\$ 8,500	\$ 11,000	\$ 10,000	\$ 10,000
416001	Office Supplies	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
416005	Cleaning Supplies	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
416007	Repairs & Maintenance Supp	\$ 6,500	\$ 13,639	\$ 12,500	\$ 12,500	\$ 12,500
416008	Vehicle Fuel	\$ 5,200	\$ 5,200	\$ 5,500	\$ 5,500	\$ 5,500
416011	Uniform and Clothing	\$ 4,000	\$ 4,000	\$ 4,000	\$ 3,000	\$ 3,000
416014	Other Operating Supplies	\$ 6,000	\$ 6,000	\$ 7,500	\$ 7,500	\$ 7,500
418205	Motor Vehicles & Equipment	\$ -	\$ 24,086	\$ -	\$ -	\$ -
418218	Equipment-Other	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
	TOTAL	\$ 415,921	\$ 447,146	\$ 443,267	\$ 441,550	\$ 441,550
623 WASH CO LIFE SAVING						
411100	Compensation-Regular	\$ 108,510	\$ 108,510	\$ 110,680	\$ 111,765	\$ 111,765
411200	Compensation-Over Time	\$ -	\$ -	\$ -	\$ -	\$ -
412100	FICA/MEDICARE TAX	\$ 8,301	\$ 8,301	\$ 8,467	\$ 8,550	\$ 8,550
412210	Virginia Retirement System	\$ 13,618	\$ 13,618	\$ 15,285	\$ 15,435	\$ 15,435
412300	Hospital/Medical Plans	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
412400	Group Life Ins.	\$ 1,280	\$ 1,280	\$ 1,173	\$ 1,185	\$ 1,185
412700	Workman's Compensation	\$ 2,000	\$ 2,000	\$ 2,000	\$ 1,415	\$ 1,415
416011	Uniform and Clothing	\$ -	\$ -	\$ -	\$ -	\$ -
418218	Equipment-Other	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 158,709	\$ 158,709	\$ 162,605	\$ 163,350	\$ 163,350
TOTAL EMER SVCS-FIRE/EMS PERSONNEL						
		\$ 904,233	\$ 1,232,871	\$ 1,251,017	\$ 976,810	\$ 951,810

WASHINGTON COUNTY, VIRGINIA
ADOPTED OPERATING BUDGET-EXPENDITURE
FISCAL YEAR 2026-2027

Adopted on June 23, 2026

		ADOPTED BUDGET FY/2026	AMENDED BUDGET FY/2026	DEPARTMENT REQUEST FY/2027	CO ADMIN RECOMMEND FY/2027	ADOPTED BUDGET FY/2027
035510-Emerg Mgnt-State Aid Programs						
415535	PEP Grant	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
415843	VA Wireless E911 Funds	\$ 145,000	\$ 1,030,080	\$ 145,000	\$ 145,000	\$ 145,000
415861	Fire Fund Program	\$ 221,591	\$ 250,077	\$ 242,000	\$ 242,000	\$ 242,000
415615	State Fire Program Funds	\$ 17,500	\$ 17,500	\$ 17,500	\$ 17,500	\$ 17,500
415861	Grant Disbursements	\$ -	\$ 150,000	\$ -	\$ -	\$ -
415861	EMS-Four for Life Funds	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000
	TOTAL	\$ 459,091	\$ 1,522,657	\$ 479,500	\$ 479,500	\$ 479,500
035540-Emergency Mgnt-Other Grants						
418207	VA Wireless E-911 Grant	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL PUBLIC SAFETY	\$ 19,504,679	\$ 23,854,850	\$ 22,314,063	\$ 20,259,684	\$ 20,252,184

WASHINGTON COUNTY, VIRGINIA
ADOPTED OPERATING BUDGET-EXPENDITURE
FISCAL YEAR 2026-2027

Adopted on June 23, 2026

		ADOPTED BUDGET FY/2026	AMENDED BUDGET FY/2026	DEPARTMENT REQUEST FY/2027	CO ADMIN RECOMMEND FY/2027	ADOPTED BUDGET FY/2027
042600-Solid Waste Department						
411100	Compensation-Regular	\$ 731,938	\$ 786,938	\$ 821,577	\$ 828,896	\$ 753,896
411200	Compensation-Overtime	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
411300	Compensation-Part-time	\$ 375,661	\$ 375,661	\$ 375,661	\$ 375,661	\$ 375,661
412100	FICA/MEDICARE TAX	\$ 87,026	\$ 87,026	\$ 93,884	\$ 94,444	\$ 94,444
412210	Virginia Retirement System	\$ 112,206	\$ 112,206	\$ 113,460	\$ 114,471	\$ 114,471
412300	Hospital/Medical Plans	\$ 209,000	\$ 209,000	\$ 214,000	\$ 214,000	\$ 206,500
412400	Group Life Ins.	\$ 8,637	\$ 8,637	\$ 8,709	\$ 8,786	\$ 8,786
412700	Workman's Compensation	\$ 97,910	\$ 97,910	\$ 97,910	\$ 69,286	\$ 69,286
413120	Professional Services	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000
413170	Purchased Services	\$ 80,000	\$ 80,000	\$ 90,000	\$ 90,000	\$ 90,000
413210	Contract Labor	\$ -	\$ -	\$ -	\$ -	\$ -
413320	Maint. Service Contracts	\$ 60,000	\$ 60,000	\$ 70,000	\$ 70,000	\$ 70,000
413400	Solid Waste Disposal Fees	\$ 2,150,000	\$ 2,150,000	\$ 2,550,000	\$ 2,550,000	\$ 2,550,000
413600	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -
415110	Electricity	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
415120	Natural Gas	\$ 7,500	\$ 7,500	\$ 10,000	\$ 10,000	\$ 10,000
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	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500
415403	Rent, Uniforms	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
415410	Leases And Rentals-Equipment	\$ 32,000	\$ 32,000	\$ 35,000	\$ 32,000	\$ 32,000
415420	Leases And Rentals-Facilities	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
415535	Conference & Education Expense	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
415801	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
415815	Dues & Assoc Memberships	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
416001	Office Supplies	\$ 3,500	\$ 3,500	\$ 5,000	\$ 5,000	\$ 5,000
416005	Custodian Supplies	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500
416007	Repair & Maintenance Supplies	\$ 100,000	\$ 101,242	\$ 120,000	\$ 120,000	\$ 120,000
416008	Vehicle Fuels	\$ 155,000	\$ 161,032	\$ 160,000	\$ 160,000	\$ 160,000
416009	Vehicle Supplies	\$ 65,000	\$ 65,034	\$ 70,000	\$ 60,000	\$ 60,000
416011	Uniform and Clothing	\$ -	\$ -	\$ -	\$ -	\$ -
416012	Books and Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -
418202	Furniture & Equipment	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
418205	Motor Vehicles & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
418207	Info Tech Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
418215	Solid Waste Equipment	\$ 20,000	\$ 840,126	\$ -	\$ -	\$ -
418218	Equipment-Other	\$ -	\$ -	\$ 50,000	\$ -	\$ -
418420	Facilities Improvements	\$ -	\$ 150,000	\$ -	\$ -	\$ -
418330	Capital Equipment Leases	\$ -	\$ -	\$ -	\$ -	\$ -
418610	Land Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 4,513,278	\$ 5,545,712	\$ 5,103,101	\$ 5,020,444	\$ 4,937,944

WASHINGTON COUNTY, VIRGINIA
ADOPTED OPERATING BUDGET-EXPENDITURE
FISCAL YEAR 2026-2027

Adopted on June 23, 2026

		ADOPTED BUDGET FY/2026	AMENDED BUDGET FY/2026	DEPARTMENT REQUEST FY/2027	CO ADMIN RECOMMEND FY/2027	ADOPTED BUDGET FY/2027
043200-General Services-Administratio						
411100	Compensation-Regular	\$ 645,059	\$ 645,059	\$ 657,960	\$ 664,411	\$ 664,411
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	\$ 50,749	\$ 50,749	\$ 51,736	\$ 52,229	\$ 52,229
412210	Virginia Retirement System	\$ 98,888	\$ 98,888	\$ 90,864	\$ 91,755	\$ 91,755
412300	Hospital/Medical Plans	\$ 186,600	\$ 186,600	\$ 199,100	\$ 199,100	\$ 194,100
412400	Group Life Ins.	\$ 7,612	\$ 7,612	\$ 6,974	\$ 7,043	\$ 7,043
412700	Workman's Compensation	\$ 22,795	\$ 22,795	\$ 22,795	\$ 16,131	\$ 16,131
413120	Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -
413320	Maint. Service Contracts	\$ -	\$ -	\$ -	\$ -	\$ -
415210	Postage	\$ -	\$ -	\$ -	\$ -	\$ -
415230	Telecommunications	\$ 2,437	\$ 2,437	\$ 2,437	\$ 2,437	\$ 2,437
415301	Boiler Insurance	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
415305	Fleet Insurance	\$ 20,500	\$ 20,500	\$ 20,500	\$ 20,500	\$ 20,500
415306	Security/Surety Bonds	\$ 780	\$ 780	\$ 780	\$ 780	\$ 780
415308	Liability Insurance	\$ 110,000	\$ 110,000	\$ 114,000	\$ 114,000	\$ 114,000
415403	Rent, Uniforms	\$ -	\$ -	\$ -	\$ -	\$ -
415410	Leases And Rentals-Equipment	\$ 7,300	\$ 7,300	\$ 8,500	\$ 7,500	\$ 7,500
415535	Conference & Education Expense	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,000	\$ 2,000
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	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000
416009	Vehicle Supplies	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
416011	Uniform and Clothing	\$ 8,000	\$ 9,090	\$ 9,000	\$ 8,000	\$ 8,000
416021	Paper Stock & Forms	\$ 2,535	\$ 2,535	\$ 2,635	\$ 2,635	\$ 2,635
418205	Motor Vehicles & Equipment	\$ -	\$ 117,938	\$ -	\$ -	\$ -
418212	Tools	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
418218	Equipment-Other	\$ 15,000	\$ 15,064	\$ 15,000	\$ 13,000	\$ 13,000
418330	Capital Equipment Lease	\$ -	\$ -	\$ -	\$ -	\$ -
418420	Facilities Improvements	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 1,241,505	\$ 1,360,597	\$ 1,265,531	\$ 1,262,371	\$ 1,257,371

WASHINGTON COUNTY, VIRGINIA
ADOPTED OPERATING BUDGET-EXPENDITURE
FISCAL YEAR 2026-2027

Adopted on June 23, 2026

		ADOPTED BUDGET FY/2026	AMENDED BUDGET FY/2026	DEPARTMENT REQUEST FY/2027	CO ADMIN RECOMMEND FY/2027	ADOPTED BUDGET FY/2027
043210-General Services-Properties						
501 GOVERNMENT CENTER BLDG						
413170	Purchased Services	\$ -	\$ -	\$ -	\$ -	\$ -
413320	Maint. Service Contracts	\$ 18,850	\$ 18,850	\$ 18,850	\$ 18,850	\$ 18,850
415110	Electricity	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000
415120	Natural Gas	\$ 3,200	\$ 3,200	\$ 3,200	\$ 3,200	\$ 3,200
415130	Water/Sewer	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
415140	Garbage	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
416005	Custodian Supplies	\$ 12,000	\$ 12,000	\$ 13,000	\$ 13,000	\$ 13,000
416007	Repair & Maintenance Supplies	\$ 15,000	\$ 15,041	\$ 15,000	\$ 15,000	\$ 15,000
418202	Furniture & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
418420	Facilities Improvements	\$ 7,000	\$ 241,927	\$ 7,000	\$ 7,000	\$ 7,000
TOTAL		\$ 131,550	\$ 366,518	\$ 132,550	\$ 132,550	\$ 132,550
503 COMMUNITY SERVICE BLDG						
413320	Maint. Service Contracts	\$ -	\$ -	\$ -	\$ -	\$ -
416005	Custodian Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
416007	Repair & Maintenance Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL		\$ -	\$ -	\$ -	\$ -	\$ -
504 COURTHOUSE BLDG						
413120	Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -
413320	Maint. Service Contracts	\$ 23,000	\$ 23,000	\$ 23,000	\$ 23,000	\$ 23,000
415110	Electricity	\$ 105,000	\$ 105,000	\$ 105,000	\$ 105,000	\$ 105,000
415120	Natural Gas	\$ 3,000	\$ 3,000	\$ 3,200	\$ 3,200	\$ 3,200
415130	Water/Sewer	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
415140	Garbage	\$ 2,500	\$ 2,500	\$ 3,500	\$ 3,500	\$ 3,500
416005	Custodian Supplies	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
416007	Repair & Maintenance Supplies	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
418420	Facilities Improvements	\$ 10,000	\$ 21,141	\$ 25,000	\$ 25,000	\$ 25,000
TOTAL		\$ 185,500	\$ 196,641	\$ 201,700	\$ 201,700	\$ 201,700

WASHINGTON COUNTY, VIRGINIA
ADOPTED OPERATING BUDGET-EXPENDITURE
FISCAL YEAR 2026-2027

Adopted on June 23, 2026

		ADOPTED BUDGET FY/2026	AMENDED BUDGET FY/2026	DEPARTMENT REQUEST FY/2027	CO ADMIN RECOMMEND FY/2027	ADOPTED BUDGET FY/2027
043210-General Services-Properties						
505 PUBLIC SAFETY BLDG						
413170	Purchased Services	\$ -	\$ -	\$ -	\$ -	\$ -
413320	Maint. Service Contracts	\$ 9,000	\$ 9,000	\$ 10,000	\$ 10,000	\$ 10,000
415110	Electricity	\$ 90,000	\$ 90,000	\$ 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	\$ 2,600	\$ 2,600	\$ 3,500	\$ 3,500	\$ 3,500
416005	Custodian Supplies	\$ 8,500	\$ 8,500	\$ 12,000	\$ 12,000	\$ 12,000
416007	Repair & Maintenance Supplies	\$ 10,500	\$ 10,548	\$ 15,000	\$ 15,000	\$ 15,000
416008	Vehicle Fuels	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
418420	Facilities Improvements	\$ 25,000	\$ 127,611	\$ 25,000	\$ 25,000	\$ 25,000
	TOTAL	\$ 158,450	\$ 261,109	\$ 168,350	\$ 168,350	\$ 168,350
506 VALLEY ST BLDG						
413320	Maint. Service Contracts	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600
415110	Electricity	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500
415120	Natural Gas	\$ -	\$ -	\$ -	\$ -	\$ -
415130	Water/Sewer	\$ 1,200	\$ 1,200	\$ 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	\$ 12,800	\$ 12,800	\$ 12,800	\$ 12,800	\$ 12,800
507 ANIMAL CONTROL BLDG						
413120	Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -
413320	Maint. Service Contracts	\$ 4,000	\$ 4,000	\$ 4,500	\$ 4,500	\$ 4,500
415110	Electricity	\$ 20,000	\$ 20,000	\$ 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	\$ 5,000	\$ 5,000	\$ 5,000
415140	Garbage	\$ -	\$ -	\$ -	\$ -	\$ -
416005	Custodian Supplies	\$ 4,000	\$ 4,000	\$ 5,000	\$ 5,000	\$ 5,000
416007	Repair & Maintenance Supplies	\$ 2,500	\$ 2,697	\$ 7,500	\$ 4,000	\$ 4,000
418420	Facilities Improvements	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
	TOTAL	\$ 37,500	\$ 37,697	\$ 46,500	\$ 43,000	\$ 43,000
508 GREEN COVE COMM CTR						
413320	Maint. Service Contracts	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
415110	Electricity	\$ -	\$ -	\$ -	\$ -	\$ -
415120	Natural Gas	\$ 360	\$ 360	\$ 360	\$ 360	\$ 360
416007	Repair & Maintenance Supplies	\$ 500	\$ 544	\$ 500	\$ 500	\$ 500
418420	Facilities Improvements	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
	TOTAL	\$ 16,360	\$ 16,404	\$ 16,360	\$ 16,360	\$ 16,360

WASHINGTON COUNTY, VIRGINIA
ADOPTED OPERATING BUDGET-EXPENDITURE
FISCAL YEAR 2026-2027

Adopted on June 23, 2026

		ADOPTED BUDGET FY/2026	AMENDED BUDGET FY/2026	DEPARTMENT REQUEST FY/2027	CO ADMIN RECOMMEND FY/2027	ADOPTED BUDGET FY/2027
043210-General Services-Properties						
509 CLINCHBURG COMM CTR						
413320	Maint. Service Contracts	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
416007	Repair & Maintenance Supplies	\$ 300	\$ 300	\$ 500	\$ 500	\$ 500
418420	Facilities Improvements	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
418610	Land Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -
418620	Land Improvement	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL		\$ 15,800	\$ 15,800	\$ 16,000	\$ 16,000	\$ 16,000
510 HAYTERS GAP COMM CTR						
413170	Purchased Services	\$ -	\$ -	\$ -	\$ -	\$ -
413320	Maint. Service Contracts	\$ 15,000	\$ 23,772	\$ 15,000	\$ 15,000	\$ 15,000
415120	Natural Gas	\$ -	\$ -	\$ -	\$ -	\$ -
416007	Repair & Maintenance Supplies	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
418420	Facilities Improvements	\$ 1,000	\$ 12,598	\$ 1,000	\$ 1,000	\$ 1,000
TOTAL		\$ 21,000	\$ 41,370	\$ 21,000	\$ 21,000	\$ 21,000
511 MENDOTA COMM CTR						
413320	Main. Service Contracts	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
416007	Repair & Maintenance Supplies	\$ 6,000	\$ 6,000	\$ 5,000	\$ 5,000	\$ 5,000
418420	Facilities Improvements	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
TOTAL		\$ 22,000	\$ 22,000	\$ 21,000	\$ 21,000	\$ 21,000
512 PARK STREET BLDG						
413320	Maint. Service Contracts	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150
415110	Electricity	\$ 3,800	\$ 3,800	\$ 3,800	\$ 3,800	\$ 3,800
415120	Natural Gas	\$ -	\$ -	\$ -	\$ -	\$ -
415130	Water/Sewer	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700
416007	Repair & Maintenance Supplies	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
418420	Facilities Improvements	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
TOTAL		\$ 7,150	\$ 7,150	\$ 7,150	\$ 7,150	\$ 7,150
513 TOWER ON BRUMLEY MTN						
415110	Electricity	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700
415420	Leases and Rentals-Facilities	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL		\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700
514 TOWER ON RESERVIOIR HILL						
413320	Maint. Service Contracts	\$ -	\$ -	\$ -	\$ -	\$ -
415110	Electricity	\$ 1,900	\$ 1,900	\$ 1,900	\$ 1,900	\$ 1,900
415120	Natural Gas	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL		\$ 1,900	\$ 1,900	\$ 1,900	\$ 1,900	\$ 1,900

WASHINGTON COUNTY, VIRGINIA
ADOPTED OPERATING BUDGET-EXPENDITURE
FISCAL YEAR 2026-2027

Adopted on June 23, 2026

		ADOPTED BUDGET FY/2026	AMENDED BUDGET FY/2026	DEPARTMENT REQUEST FY/2027	CO ADMIN RECOMMEND FY/2027	ADOPTED BUDGET FY/2027
043210-General Services-Properties						
515 GREEN COVE EMS/Fire Station						
413320	Maint. Service Contracts	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600
415110	Electricity	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500
415230	Telecommunications	\$ -	\$ -	\$ -	\$ -	\$ -
416007	Repair & Maintenance Supplies	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
418420	Facilities Improvements	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
	TOTAL	\$ 13,100	\$ 13,100	\$ 13,100	\$ 13,100	\$ 13,100
516 GLADE SPRING EMS STATION						
413320	Maint. Service Contracts	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
415110	Electricity	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
415120	Natural Gas	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
415130	Water & Sewer	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
416005	Cleaning Supplies	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
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
	TOTAL	\$ 21,500	\$ 21,500	\$ 21,500	\$ 21,500	\$ 21,500
517 STORAGE BLDG						
415120	Natural Gas	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150
416007	Repair & Maintenance Supplies	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250
418420	Facilities Improvements	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
	TOTAL	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
518 COURTHOUSE ANNEX						
413320	Maint. Service Contracts	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
415110	Electricity	\$ 11,000	\$ 11,000	\$ 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
	TOTAL	\$ 25,800	\$ 25,800	\$ 25,800	\$ 25,800	\$ 25,800
520 OTHER LOCATIONS						
413170	Purchased Services	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
413320	Maint. Service Contracts	\$ 2,500	\$ 2,500	\$ 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	\$ 3,000	\$ 3,000
418420	Facilities Improvements	\$ 5,000	\$ 5,000	\$ 5,000	\$ 4,000	\$ 4,000
	TOTAL	\$ 36,000	\$ 36,000	\$ 36,000	\$ 33,500	\$ 33,500

WASHINGTON COUNTY, VIRGINIA
ADOPTED OPERATING BUDGET-EXPENDITURE
FISCAL YEAR 2026-2027

Adopted on June 23, 2026

		ADOPTED BUDGET FY/2026	AMENDED BUDGET FY/2026	DEPARTMENT REQUEST FY/2027	CO ADMIN RECOMMEND FY/2027	ADOPTED BUDGET FY/2027
043210-General Services-Properties						
521 MENDOTA TRAIL						
411300	Compensation-Part Time	\$ -	\$ -	\$ -	\$ -	\$ -
412100	FICA	\$ -	\$ -	\$ -	\$ -	\$ -
413120	Professional Services	\$ 30,000	\$ 30,000	\$ 30,000	\$ 10,000	\$ 10,000
413170	Purchase Services	\$ -	\$ -	\$ -	\$ -	\$ -
413320	Maint. Service Contracts	\$ -	\$ -	\$ -	\$ -	\$ -
415110	Electricity	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
415130	Water/Sewer	\$ 1,900	\$ 1,900	\$ 1,900	\$ 1,900	\$ 1,900
415230	Telecommunications	\$ -	\$ -	\$ -	\$ -	\$ -
415865	Grant Match	\$ -	\$ -	\$ -	\$ -	\$ -
416014	Other Operating Expense	\$ 50,000	\$ 50,014	\$ 50,000	\$ 40,000	\$ 40,000
418218	Equipment-Other	\$ 15,000	\$ 213,314	\$ 50,000	\$ 25,000	\$ 25,000
418420	Facilities Improvements	\$ -	\$ -	\$ 125,000	\$ -	\$ -
418610	Land Acquisition	\$ -	\$ 241,100	\$ -	\$ -	\$ -
	TOTAL	\$ 97,900	\$ 537,328	\$ 257,900	\$ 77,900	\$ 77,900
523 LAPIS PROPERTY						
415110	Electricity	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 1,500
416014	Other Operating Expense	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000
418610	Land Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ 26,500	\$ 26,500	\$ 26,500
525 VALLEY RESCUE BUILDING						
413320	Maint. Service Contracts	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
415110	Electricity	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
415120	Natural Gas	\$ 1,000	\$ 1,000	\$ 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
	TOTAL	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000
530 BEAVERDAM PARK						
413320	Maint. Service Contracts	\$ -	\$ -	\$ -	\$ -	\$ -
416007	Repair & Maintenance Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
418420	Facilities Improvements	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
540 MAIN BRANCH LIBRARY						
413320	Maint. Service Contracts	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
415120	Natural Gas	\$ -	\$ -	\$ -	\$ -	\$ -
415140	Garbage	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
416005	Custodian Supplies	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
416007	Repair & Maintenance Supplies	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000
418420	Facilities Improvements	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
	TOTAL	\$ 74,500	\$ 74,500	\$ 74,500	\$ 74,500	\$ 74,500

WASHINGTON COUNTY, VIRGINIA
ADOPTED OPERATING BUDGET-EXPENDITURE
FISCAL YEAR 2026-2027

Adopted on June 23, 2026

		ADOPTED BUDGET FY/2026	AMENDED BUDGET FY/2026	DEPARTMENT REQUEST FY/2027	CO ADMIN RECOMMEND FY/2027	ADOPTED BUDGET FY/2027
043210-General Services-Properties						
541 GLADE SPRING BRANCH LIBRARY						
	\$	-	\$	-	\$	-
413320 Maint. Service Contracts	\$	10,900	\$	10,900	\$	10,900
415110 Electricity	\$	7,500	\$	7,500	\$	7,500
415120 Natural Gas	\$	-	\$	-	\$	-
415130 Water/Sewer	\$	2,500	\$	2,500	\$	2,500
415140 Garbage	\$	2,500	\$	2,500	\$	2,500
416005 Custodian Supplies	\$	-	\$	-	\$	-
416007 Repair & Maintenance Supplies	\$	2,500	\$	2,500	\$	2,500
418420 Facilities Improvements	\$	1,000	\$	1,000	\$	1,000
TOTAL	\$	26,900	\$	26,900	\$	26,900
542 DAMASCUS BRANCH LIBRARY						
413320 Maint. Service Contracts	\$	10,800	\$	10,800	\$	10,800
415140 Garbage	\$	2,500	\$	2,500	\$	2,500
416005 Custodian Supplies	\$	-	\$	-	\$	-
416007 Repair & Maintenance Supplies	\$	5,000	\$	5,000	\$	5,000
418202 Furniture & Equipment	\$	-	\$	-	\$	-
418420 Facilities Improvements	\$	1,000	\$	1,000	\$	1,000
TOTAL	\$	19,300	\$	19,300	\$	19,300
543 MENDOTA BRANCH LIBRARY						
413320 Maint. Service Contracts	\$	-	\$	-	\$	-
416005 Custodian Supplies	\$	-	\$	-	\$	-
416007 Repair & Maintenance Supplies	\$	1,000	\$	1,000	\$	1,000
418202 Furniture & Equipment	\$	-	\$	-	\$	-
418420 Facilities Improvements	\$	1,000	\$	1,000	\$	1,000
TOTAL	\$	2,000	\$	2,000	\$	2,000
544 HAYTER'S GAP BRANCH LIBRARY						
413320 Maint. Service Contracts	\$	2,850	\$	2,850	\$	2,850
416005 Custodian Supplies	\$	-	\$	-	\$	-
416007 Repair & Maintenance Supplies	\$	1,000	\$	1,000	\$	1,000
418202 Furniture & Equipment	\$	-	\$	-	\$	-
418420 Facilities Improvements	\$	1,000	\$	1,000	\$	1,000
TOTAL	\$	4,850	\$	4,850	\$	4,850
TOTAL GENERAL SERVICE PROPERTIES	\$	947,060	\$	1,755,867	\$	982,860
TOTAL PUBLIC WORKS	\$	6,701,843	\$	8,662,176	\$	7,265,675

WASHINGTON COUNTY, VIRGINIA
ADOPTED OPERATING BUDGET-EXPENDITURE
FISCAL YEAR 2026-2027

Adopted on June 23, 2026

		ADOPTED BUDGET FY/2026	AMENDED BUDGET FY/2026	DEPARTMENT REQUEST FY/2027	CO ADMIN RECOMMEND FY/2027	ADOPTED BUDGET FY/2027
051100-Health Services						
415610	County Health Department	\$ 538,874	\$ 686,977	\$ 735,458	\$ 686,977	\$ 686,977
	TOTAL	\$ 538,874	\$ 686,977	\$ 735,458	\$ 686,977	\$ 686,977
052100-Mental Health & Disabilities S						
415610	Highlands Community Svcs-Operations	\$ 237,500	\$ 387,500	\$ 780,332	\$ 312,500	\$ 312,500
415700	Opioid Settlement	\$ -	\$ 1,666,610	\$ -	\$ -	\$ -
	TOTAL	\$ 237,500	\$ 2,054,110	\$ 780,332	\$ 312,500	\$ 312,500
053230-Area Agency On Aging						
415610	District III	\$ 74,300	\$ 74,300	\$ 76,122	\$ 76,122	\$ 76,122
	TOTAL	\$ 74,300	\$ 74,300	\$ 76,122	\$ 76,122	\$ 76,122
053630-Community Action Agency						
415620	People Inc.-Operations	\$ 56,712	\$ 56,712	\$ 56,712	\$ 56,712	\$ 56,712
415620	People Inc.-Headstart	\$ 21,870	\$ 21,870	\$ 21,870	\$ 21,870	\$ 21,870
	TOTAL	\$ 78,582	\$ 78,582	\$ 78,582	\$ 78,582	\$ 78,582
053650-Senior Groups & Comm Centers						
415620	Cleveland Community Center	\$ 4,387	\$ 4,387	\$ 7,000	\$ 4,387	\$ 4,387
415620	Cleveland Community Center	\$ -	\$ -	\$ -	\$ -	\$ -
415620	Damascus Senior Citizens	\$ 17,550	\$ 17,550	\$ 21,000	\$ 17,550	\$ 17,550
415620	Hayter's Gap Community Center	\$ 33,025	\$ 33,025	\$ 31,975	\$ 31,975	\$ 31,975
415620	Konnarock, GC, LV Community Assoc	\$ 5,265	\$ 5,265	\$ 15,000	\$ 5,265	\$ 5,265
415620	Mendota Community Center	\$ 17,550	\$ 20,050	\$ 21,050	\$ 17,550	\$ 17,550
415620	Mendota Clinic One Time Contribution	\$ -	\$ -	\$ -	\$ -	\$ -
415620	Taylor's Valley Community Club	\$ 5,002	\$ 5,002	\$ 7,720	\$ 5,002	\$ 5,002
415620	Abingdon-Wash Co	\$ -	\$ -	\$ -	\$ -	\$ -
415620	Glade Spring Senior Citizens	\$ 3,071	\$ 3,071	\$ 5,000	\$ 3,071	\$ 3,071
	TOTAL	\$ 85,850	\$ 88,350	\$ 108,745	\$ 84,800	\$ 84,800
053690-Other Community Programs						
415620	Bristol Regional Speech & Hearing	\$ 2,194	\$ 2,194	\$ 3,000	\$ 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	\$ 15,000	\$ 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	\$ 2,000	\$ 900	\$ 900
415620	Meadowview First	\$ 1,500	\$ 1,500	\$ 2,500	\$ 1,500	\$ 1,500
415620	Fairview Farm and Homestead Foundation	\$ 4,000	\$ 8,500	\$ 6,586	\$ 4,000	\$ 4,000
415620	Old Glade Antique Tractor	\$ 3,150	\$ 9,650	\$ 7,754	\$ 3,150	\$ 3,150
415620	Other	\$ -	\$ 5,000	\$ 500	\$ -	\$ -
	TOTAL	\$ 83,165	\$ 99,165	\$ 103,280	\$ 83,165	\$ 83,165
	TOTAL HEALTH	\$ 1,098,271	\$ 3,081,484	\$ 1,882,519	\$ 1,322,146	\$ 1,322,146

WASHINGTON COUNTY, VIRGINIA
ADOPTED OPERATING BUDGET-EXPENDITURE
FISCAL YEAR 2026-2027

Adopted on June 23, 2026

		ADOPTED BUDGET FY/2026	AMENDED BUDGET FY/2026	DEPARTMENT REQUEST FY/2027	CO ADMIN RECOMMEND FY/2027	ADOPTED BUDGET FY/2027
066100-College Contribution						
415620	VHCC	\$ 53,123	\$ 53,123	\$ 100,598	\$ 53,123	\$ 53,123
415620	VHCC-SBDC	\$ 29,291	\$ 29,291	\$ 30,700	\$ 29,291	\$ 29,291
415620	SW VA Higher Education	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
	TOTAL	\$ 107,414	\$ 107,414	\$ 156,298	\$ 107,414	\$ 107,414
071110-Recreation Department						
411100	Compensation-Regular	\$ 70,000	\$ 70,000	\$ 70,000	\$ -	\$ -
411200	Compensation-Overtime	\$ -	\$ -	\$ -	\$ -	\$ -
411300	Compensation-Part-time	\$ 37,700	\$ 37,700	\$ 37,700	\$ -	\$ -
412100	FICA/MEDICARE TAX	\$ 12,434	\$ 12,434	\$ 12,434	\$ -	\$ -
412210	Virginia Retirement System	\$ 10,731	\$ 10,731	\$ 10,731	\$ -	\$ -
412300	Hospital/Medical Plans	\$ 14,000	\$ 14,000	\$ 14,000	\$ -	\$ -
412400	Group Life Ins.	\$ 826	\$ 826	\$ 826	\$ -	\$ -
412700	Workman's Compensation	\$ 4,144	\$ 4,144	\$ 4,144	\$ -	\$ -
413170	Purchased Services	\$ -	\$ -	\$ -	\$ -	\$ -
415210	Postage	\$ -	\$ -	\$ -	\$ -	\$ -
415230	Telecommunications	\$ 600	\$ 600	\$ 600	\$ -	\$ -
415801	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
415838	Program Activity Expense	\$ 19,421	\$ 19,421	\$ 19,421	\$ 75,000	\$ -
416001	Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
418620	ARPA-LATCF	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 169,856	\$ 169,856	\$ 169,856	\$ 75,000	\$ -
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	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 25,420	\$ 25,420	\$ 25,420	\$ 25,420	\$ 25,420
071910-Recreation & Park Contribution						
413320	Whitaker Hollow	\$ 2,275	\$ 2,275	\$ 2,275	\$ 2,275	\$ 2,275
415410	Creeper Trail	\$ 1,600	\$ 1,600	\$ 2,500	\$ 2,500	\$ 2,500
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	WC Park Authority (Leo Sholes)	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
415620	Town of Abingdon	\$ 27,000	\$ 27,000	\$ 350,000	\$ 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	\$ 130,000	\$ 7,897	\$ 7,897
415620	Abingdon Little League	\$ 4,387	\$ 4,387	\$ 10,000	\$ 4,387	\$ 4,387
415620	Damascus Little League	\$ 3,852	\$ 3,852	\$ 12,000	\$ 3,852	\$ 3,852
415620	Abingdon Youth Football & Cheerleading	\$ 5,000	\$ 5,000	\$ 10,000	\$ 5,000	\$ 5,000
415620	Glade Area Little League	\$ 5,647	\$ 5,647	\$ 8,000	\$ 5,647	\$ 5,647
415620	Little Rebel Football	\$ 1,000	\$ 1,000	\$ 4,000	\$ 1,000	\$ 1,000
415620	WC Little League	\$ 9,814	\$ 9,814	\$ 25,000	\$ 9,814	\$ 9,814
415620	Other Contributions	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 138,164	\$ 138,164	\$ 772,145	\$ 139,064	\$ 139,064

WASHINGTON COUNTY, VIRGINIA
ADOPTED OPERATING BUDGET-EXPENDITURE
FISCAL YEAR 2026-2027

Adopted on June 23, 2026

		ADOPTED BUDGET FY/2026	AMENDED BUDGET FY/2026	DEPARTMENT REQUEST FY/2027	CO ADMIN RECOMMEND FY/2027	ADOPTED BUDGET FY/2027
072700-Cultural Enrichment-Contributi						
415620	William King Foundation	\$ 26,325	\$ 423,408	\$ 100,000	\$ 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	\$ 331,819	\$ 20,081	\$ 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	\$ 2,700	\$ 2,700	\$ 2,700
415620	Depot Artist Assoc	\$ 2,632	\$ 2,632	\$ 3,532	\$ 2,632	\$ 2,632
415620	VA Highlands Festival	\$ 1,755	\$ 1,755	\$ 15,000	\$ 1,755	\$ 1,755
415620	White's Mill Foundation	\$ 2,194	\$ 82,194	\$ 4,831	\$ 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	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 125,503	\$ 909,324	\$ 242,594	\$ 125,503	\$ 125,503
		\$ 458,943	\$ 1,242,764	\$ 1,210,015	\$ 364,987	\$ 289,987
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	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
415535	Conference & Education Expense	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
418202	Furniture & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 25,607	\$ 25,607	\$ 25,607	\$ 25,607	\$ 25,607

WASHINGTON COUNTY, VIRGINIA
ADOPTED OPERATING BUDGET-EXPENDITURE
FISCAL YEAR 2026-2027

Adopted on June 23, 2026

		ADOPTED BUDGET FY/2026	AMENDED BUDGET FY/2026	DEPARTMENT REQUEST FY/2027	CO ADMIN RECOMMEND FY/2027	ADOPTED BUDGET FY/2027
081100-Zoning Administration						
411100	Compensation-Regular	\$ 82,200	\$ 82,200	\$ 83,844	\$ 84,666	\$ 84,666
411200	Compensation-Overtime	\$ -	\$ -	\$ -	\$ -	\$ -
411300	Compensation-Part-time	\$ -	\$ -	\$ -	\$ -	\$ -
412100	FICA/MEDICARE TAX	\$ 6,288	\$ 6,288	\$ 6,414	\$ 6,477	\$ 6,477
412210	Virginia Retirement System	\$ 12,601	\$ 12,601	\$ 11,579	\$ 11,692	\$ 11,692
412300	Hospital/Medical Plans	\$ 10,500	\$ 10,500	\$ 12,500	\$ 12,500	\$ 12,500
412400	Group Life Ins.	\$ 970	\$ 970	\$ 889	\$ 897	\$ 897
412700	Workman's Compensation	\$ 214	\$ 214	\$ 214	\$ 151	\$ 151
413170	Purchased Services	\$ -	\$ -	\$ -	\$ -	\$ -
413210	Contract Labor	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250
413320	Maint. Service Contracts	\$ -	\$ -	\$ -	\$ -	\$ -
413600	Advertising	\$ 10,000	\$ 10,000	\$ 10,000	\$ 8,000	\$ 8,000
415210	Postage	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
415230	Telecommunications	\$ -	\$ -	\$ -	\$ -	\$ -
415410	Leases And Rentals-Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
415535	Conference & Education Expense	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400
415801	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
415815	Dues & Assoc Memberships	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250
416001	Office Supplies	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
416012	Books and Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -
416014	Other Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
418202	Furniture & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 128,173	\$ 128,173	\$ 130,840	\$ 129,783	\$ 129,783
081110-Planning Activities-Regional						
415610	Mt Rogers PDC-Assessment	\$ 58,295	\$ 58,295	\$ 59,763	\$ 59,763	\$ 59,763
	TOTAL	\$ 58,295	\$ 58,295	\$ 59,763	\$ 59,763	\$ 59,763

WASHINGTON COUNTY, VIRGINIA
ADOPTED OPERATING BUDGET-EXPENDITURE
FISCAL YEAR 2026-2027

Adopted on June 23, 2026

		ADOPTED BUDGET FY/2026	AMENDED BUDGET FY/2026	DEPARTMENT REQUEST FY/2027	CO ADMIN RECOMMEND FY/2027	ADOPTED BUDGET FY/2027
081500-Econ Dev & Community Relations						
411100	Compensation-Regular	\$ 85,578	\$ 85,578	\$ 87,290	\$ 88,145	\$ 88,145
411200	Compensation-Overtime	\$ -	\$ -	\$ -	\$ -	\$ -
411300	Compensation-Part-time	\$ 33,270	\$ 33,270	\$ 33,270	\$ 33,270	\$ 33,270
412100	FICA/MEDICARE TAX	\$ 9,092	\$ 9,092	\$ 9,223	\$ 9,288	\$ 9,288
412210	Virginia Retirement System	\$ 13,119	\$ 13,119	\$ 12,055	\$ 12,173	\$ 12,173
412300	Hospital/Medical Plans	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
412400	Group Life Ins.	\$ 1,010	\$ 1,010	\$ 925	\$ 934	\$ 934
412700	Workman's Compensation	\$ 4,003	\$ 4,003	\$ 4,003	\$ 2,833	\$ 2,833
413120	Professional Services	\$ 3,000	\$ 13,000	\$ 60,000	\$ 5,000	\$ 5,000
413170	Purchased Services	\$ 3,000	\$ 3,000	\$ 23,000	\$ 23,000	\$ 23,000
413210	Contract Labor	\$ -	\$ -	\$ -	\$ -	\$ -
413500	Printing & Binding	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
413600	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -
415106	Industrial Park Lighting	\$ -	\$ -	\$ -	\$ -	\$ -
415210	Postage	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750
415230	Telecommunications	\$ 684	\$ 684	\$ 684	\$ 684	\$ 684
415535	Conference & Education Expense	\$ 2,000	\$ 6,000	\$ 2,000	\$ 2,000	\$ 2,000
415536	Meeting Expenses	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
415801	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
415815	Dues & Assoc Memberships	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
415836	Prospect Development	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
415861	Grant Disbursements	\$ -	\$ 112,500	\$ -	\$ -	\$ -
416001	Office Supplies	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250
416012	Books and Subscriptions	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600
418202	Furniture & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 181,556	\$ 308,056	\$ 259,250	\$ 204,127	\$ 204,127
081510-Economic Development Activities						
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
	TOTAL	\$ 140,992	\$ 140,992	\$ 142,567	\$ 140,992	\$ 140,992

WASHINGTON COUNTY, VIRGINIA
ADOPTED OPERATING BUDGET-EXPENDITURE
FISCAL YEAR 2026-2027

Adopted on June 23, 2026

		ADOPTED BUDGET FY/2026	AMENDED BUDGET FY/2026	DEPARTMENT REQUEST FY/2027	CO ADMIN RECOMMEND FY/2027	ADOPTED BUDGET FY/2027
081530-Smith/Wash Ind Dev Authority						
415610	SWIFA-Operations	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
081820-WC Industrial Development Auth						
415610	Wash CO IDA-Operations	\$ 60,000	\$ 60,000	\$ 451,820	\$ 5,000	\$ 5,000
	TOTAL	\$ 60,000	\$ 60,000	\$ 451,820	\$ 5,000	\$ 5,000
082400-Soil & Water Cons District						
415620	Holston River Soil Cons Dist	\$ 16,770	\$ 16,770	\$ 37,500	\$ 16,770	\$ 16,770
415620	Upper TN River Roundtable	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
	TOTAL	\$ 17,770	\$ 17,770	\$ 38,500	\$ 17,770	\$ 17,770
083100-County Extension Program						
411100	Compensation-Regular	\$ 130,147	\$ 130,147	\$ 147,331	\$ 147,331	\$ 147,331
412000	Employee Benefits	\$ 48,154	\$ 48,154	\$ 54,512	\$ 54,512	\$ 54,512
415230	Telecommunications	\$ 3,800	\$ 3,800	\$ 4,800	\$ 4,800	\$ 4,800
415530	Transportation Expense	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600
415801	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
415838	Program Activity Expense	\$ 1,800	\$ 1,800	\$ 11,800	\$ 11,800	\$ 11,800
416001	Office Supplies	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
418202	Furniture & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 188,701	\$ 188,701	\$ 223,243	\$ 223,243	\$ 223,243
		\$ 801,094	\$ 927,594	\$ 1,331,590	\$ 806,285	\$ 806,285

WASHINGTON COUNTY, VIRGINIA
ADOPTED OPERATING BUDGET-EXPENDITURE
FISCAL YEAR 2026-2027

Adopted on June 23, 2026

		ADOPTED BUDGET FY/2026	AMENDED BUDGET FY/2026	DEPARTMENT REQUEST FY/2027	CO ADMIN RECOMMEND FY/2027	ADOPTED BUDGET FY/2027
091400-Reserve For Contingencies						
415862	Operational Contingency Funds	\$ 59,729	\$ 130,428	\$ 108,712	\$ 50,972	\$ 25,972
415862	Airport Contingency Funds	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 59,729	\$ 130,428	\$ 108,712	\$ 50,972	\$ 25,972
091410-Reserve For Employee Benefits						
411790	Compensation-Other	\$ 100,000	\$ 848,650	\$ 100,000	\$ 100,000	\$ 100,000
411200	3% Increase (OT)	\$ 133,650	\$ -	\$ -	\$ -	\$ -
412100	FICA/MEDICARE TAX	\$ 7,650	\$ 7,650	\$ 7,650	\$ 7,650	\$ 7,650
412210	Virginia Retirement System	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ 120,000	\$ 130,000	\$ 130,000	\$ 130,000
415801	Miscellaneous	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
415839	Employee Recognition Expense	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 411,300	\$ 1,031,300	\$ 292,650	\$ 292,650	\$ 292,650
091430-Intergovernmental Payments						
415801	Local Aid to the Commonwealth	\$ -	\$ -	\$ -	\$ -	\$ -
415825	Revenue Sharing Payments	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000
	TOTAL	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000
092100-Revenue Refunds						
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
	TOTAL	\$ 82,500	\$ 82,500	\$ 82,500	\$ 82,500	\$ 82,500
092200-Expenditure Adjustments						
415840	Expense Reimbursed-Overpayment	\$ -	\$ -	\$ -	\$ -	\$ -
415841	Reissued Checks Prior Year	\$ -	\$ -	\$ -	\$ -	\$ -
415853	Investment Acct Admin Fees	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 693,529	\$ 1,384,228	\$ 623,862	\$ 566,122	\$ 541,122
	TOTAL FUND 001	\$ 37,922,146	\$ 48,976,016	\$ 44,354,077	\$ 39,962,767	\$ 39,762,767

WASHINGTON COUNTY, VIRGINIA
ADOPTED OPERATING BUDGET-EXPENDITURE
FISCAL YEAR 2026-2027

Adopted on June 23, 2026

		ADOPTED BUDGET FY/2026	AMENDED BUDGET FY/2026	DEPARTMENT REQUEST FY/2027	CO ADMIN RECOMMEND FY/2027	ADOPTED BUDGET FY/2027
FD 002-FEDERAL ASSET SHARING FUND						
022900-Comm Atty Fasp Acct-State						
418218	Equipment-Other	\$ -	\$ 130,866	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ 130,866	\$ -	\$ -	\$ -
022910-Comm Atty Fasp Acct-Federal JF						
418218	Equipment-Other	\$ -	\$ 24,320	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ 24,320	\$ -	\$ -	\$ -
022915-Comm Atty Fasp Acct-Federal TR						
418209	Law Enforcement Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
031900-Sheriff Fasp Acct-State						
418209	Law Enforcement Equipment	\$ -	\$ 25,592	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ 25,592	\$ -	\$ -	\$ -
031905-Sheriff's Fasp Grant-State						
418209	Law Enforcement Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
031910-Sheriff Fasp Acct-Federal (Justice)						
411300	Compensation-Part-time	\$ -	\$ -	\$ -	\$ -	\$ -
412100	FICA/MEDICARE TAX	\$ -	\$ -	\$ -	\$ -	\$ -
412210	Virginia Retirement System	\$ -	\$ -	\$ -	\$ -	\$ -
412300	Hospital/Medical Plans	\$ -	\$ -	\$ -	\$ -	\$ -
412400	Group Life Ins	\$ -	\$ -	\$ -	\$ -	\$ -
418209	Law Enforcement Equipment	\$ -	\$ 90,295	\$ -	\$ -	\$ -
418420	Facilities Improvements	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ 90,295	\$ -	\$ -	\$ -
031915-Sheriff's Fasp Grant-Federal (Treasury)						
418420	Facilities Improvements	\$ -	\$ -	\$ -	\$ -	\$ -
418209	Law Enforcement Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL FUND 002		\$ -	\$ 271,073	\$ -	\$ -	\$ -

WASHINGTON COUNTY, VIRGINIA
ADOPTED OPERATING BUDGET-EXPENDITURE
FISCAL YEAR 2026-2027

Adopted on June 23, 2026

		ADOPTED BUDGET FY/2026	AMENDED BUDGET FY/2026	DEPARTMENT REQUEST FY/2027	CO ADMIN RECOMMEND FY/2027	ADOPTED BUDGET FY/2027
FD 003-LAW LIBRARY FUND						
021800-Washington County Law Library						
415617	Contributions-Law Library Organ	\$ 12,000	\$ 45,884	\$ 12,000	\$ 12,000	\$ 12,000
	TOTAL	\$ 12,000	\$ 45,884	\$ 12,000	\$ 12,000	\$ 12,000
	TOTAL FUND 003	\$ 12,000	\$ 45,884	\$ 12,000	\$ 12,000	\$ 12,000

WASHINGTON COUNTY, VIRGINIA
ADOPTED OPERATING BUDGET-EXPENDITURE
FISCAL YEAR 2026-2027

Adopted on June 23, 2026

		ADOPTED BUDGET FY/2026	AMENDED BUDGET FY/2026	DEPARTMENT REQUEST FY/2027	CO ADMIN RECOMMEND FY/2027	ADOPTED BUDGET FY/2027
FD 005-CAPITAL IMPROVEMENT FUND						
035510-Emerg Mgnt-State Aid Programs						
418204	Communications Equipment	\$ -	\$ 394,838	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ 394,838	\$ -	\$ -	\$ -
094107-Courthouse Renovation (SNAP)						
413120	Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -
413170	Purchased Services	\$ -	\$ -	\$ -	\$ -	\$ -
415862	Reserve for Contingencies	\$ -	\$ 338,167	\$ -	\$ -	\$ -
418420	Facilities Improvements-Courthouse	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ 338,167	\$ -	\$ -	\$ -
094108-2024 Radio/EMS/Broadband Prj (SNAP)						
413120	Professional Services	\$ 7,439	\$ 7,439	\$ 7,439	\$ 7,439	\$ 7,439
415801	Miscellaneous (Interest)	\$ 117,000	\$ 747,148	\$ 747,148	\$ 747,148	\$ 747,148
418201	EMS Station Building	\$ 856,000	\$ -	\$ 2,271,187	\$ 2,271,187	\$ 2,271,187
418201	EMS Station Building (USDA)	\$ 1,815,000	\$ 4,229,236	\$ 1,815,000	\$ 1,815,000	\$ 1,815,000
418203	Building Addition	\$ -	\$ -	\$ -	\$ -	\$ -
418204	Radio Project	\$ 5,814,356	\$ 5,848,407	\$ 655,976	\$ 655,976	\$ 655,976
418218	Broadband Project	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 10,109,795	\$ 10,832,230	\$ 5,496,750	\$ 5,496,750	\$ 5,496,750
094112-Facilities-County Library						
413120	Professional Services	\$ -	\$ 36,000	\$ -	\$ -	\$ -
415801	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
418420	Facilities Improvements	\$ -	\$ 800,000	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ 836,000	\$ -	\$ -	\$ -
094199-Reserve For Capital Projects						
415862	Contingency Reserve-Disburse	\$ -	\$ 900,000	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ 900,000	\$ -	\$ -	\$ -
099900-Transfers To Other Funds						
419901	Transfer To Co General Fd	\$ -	\$ -	\$ -	\$ -	\$ -
419936	Transfer To Sch Facility Fd	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL FUND 005	\$ 10,109,795	\$ 13,301,235	\$ 5,496,750	\$ 5,496,750	\$ 5,496,750

WASHINGTON COUNTY, VIRGINIA
ADOPTED OPERATING BUDGET-EXPENDITURE
FISCAL YEAR 2026-2027

Adopted on June 23, 2026

		ADOPTED BUDGET FY/2026	AMENDED BUDGET FY/2026	DEPARTMENT REQUEST FY/2027	CO ADMIN RECOMMEND FY/2027	ADOPTED BUDGET FY/2027
FD 006-ECONOMIC DEVELOPMENT FUND						
094210-Industrial Park Improvements						
415611	WC IDA-Oak Park Improvements	\$ -	\$ -	\$ -	\$ -	\$ -
415611	WC IDA-Other Park Improvements	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
094215-Regional Airport Development						
415610	Contributions-Govt Entitie	\$ -	\$ -	\$ -	\$ -	\$ -
415610	VHAA-Operations	\$ -	\$ -	\$ 112,000	\$ -	\$ -
415611	VHAA-Debt Services	\$ -	\$ -	\$ -	\$ -	\$ -
415612	VHAA-Grant Match	\$ -	\$ 480,282	\$ 671,060	\$ -	\$ -
	TOTAL	\$ -	\$ 480,282	\$ 783,060	\$ -	\$ -
094220-IDA Performance Agreements						
415625	Performance Agreement-Prj Welfare	\$ -	\$ -	\$ -	\$ -	\$ -
415625	Performance Agreement-	\$ -	\$ -	\$ -	\$ -	\$ -
415625	Exit 19 Shopping Center	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
094230-Econ Development						
413120	Professional Services	\$ -	\$ 87,791	\$ -	\$ -	\$ -
418610	Land Acquisition	\$ -	\$ 10,000	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ 97,791	\$ -	\$ -	\$ -
094235-IDA Bond Debt-Moral Obligation						
419110	Principal-2007 Highlands Project	\$ -	\$ -	\$ -	\$ -	\$ -
419120	Interest-2007 Highlands Project	\$ -	\$ -	\$ -	\$ -	\$ -
419110	Principal-2010 IDA Oak Park	\$ 169,803	\$ 169,803	\$ 174,768	\$ 174,768	\$ 174,768
419120	Interest-2010 IDA Oak Park	\$ 55,524	\$ 55,524	\$ 48,633	\$ 48,633	\$ 48,633
	TOTAL	\$ 225,327	\$ 225,327	\$ 223,401	\$ 223,401	\$ 223,401
094240-County Opportunity Reserve Acc						
415862	Reserve for Contingencies	\$ -	\$ 7,000	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ 7,000	\$ -	\$ -	\$ -
094440-ARPA Tourism						
415861	Grant Disbursement	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL FUND 006	\$ 225,327	\$ 810,400	\$ 1,006,461	\$ 223,401	\$ 223,401

WASHINGTON COUNTY, VIRGINIA
ADOPTED OPERATING BUDGET-EXPENDITURE
FISCAL YEAR 2026-2027

Adopted on June 23, 2026

		ADOPTED BUDGET FY/2026	AMENDED BUDGET FY/2026	DEPARTMENT REQUEST FY/2027	CO ADMIN RECOMMEND FY/2027	ADOPTED BUDGET FY/2027
FD 007-UTILITIES FUND						
92100-Revenue Refunds						
415829	Rev Refund Pmts-Other	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
094260-Contribution-Broadband						
415862	Contingency Reserve-Broadband Grant Match	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
094350-Other Grants						
415861	CARES-Utilities and Broadband	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
094268-Utility Studies & Support Svcs						
413120	Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL FUND 007	\$ -	\$ -	\$ -	\$ -	\$ -

WASHINGTON COUNTY, VIRGINIA
ADOPTED OPERATING BUDGET-EXPENDITURE
FISCAL YEAR 2026-2027

Adopted on June 23, 2026

		ADOPTED BUDGET FY/2026	AMENDED BUDGET FY/2026	DEPARTMENT REQUEST FY/2027	CO ADMIN RECOMMEND FY/2027	ADOPTED BUDGET FY/2027
FD 008-TRAFFIC ENFORCEMENT GRANT						
031210-Sheriff-Traffic Enforcement						
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
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	\$ 568,562	\$ 105,000	\$ 105,000	\$ 105,000
418218	Equipment-Other	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
	TOTAL	\$ 486,834	\$ 950,396	\$ 486,834	\$ 486,834	\$ 486,834
031220-Sheriff-Esummons Program						
418210	Esummons Equipment	\$ 50,000	\$ 90,632	\$ 50,000	\$ 50,000	\$ 50,000
	TOTAL	\$ 50,000	\$ 90,632	\$ 50,000	\$ 50,000	\$ 50,000
031500-Sheriff-Criminal Investigative						
411300	Compensation-Part-time	\$ 32,712	\$ 32,712	\$ 32,712	\$ 32,712	\$ -
412100	FICA/MEDICARE TAX	\$ 2,502	\$ 2,502	\$ 2,502	\$ 2,502	\$ -
412700	Workman's Compensation	\$ 1,854	\$ 1,854	\$ 1,854	\$ 1,854	\$ -
416011	Uniform and Clothing	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 37,068	\$ 37,068	\$ 37,068	\$ 37,068	\$ -
031600-Sheriff-Comm Service						
411100	Compensation-Regular	\$ -	\$ -	\$ -	\$ -	\$ -
411200	Compensation-Overtime	\$ -	\$ -	\$ -	\$ -	\$ -
411300	Compensation-Part-time	\$ 48,000	\$ 48,000	\$ 48,000	\$ 48,000	\$ 80,712
412100	FICA/MEDICARE TAX	\$ 3,672	\$ 3,672	\$ 3,672	\$ 3,672	\$ 6,174
412210	Virginia Retirement System	\$ -	\$ -	\$ -	\$ -	\$ -
412400	Group Life Ins.	\$ -	\$ -	\$ -	\$ -	\$ -
412700	Workman's Compensation	\$ 2,859	\$ 2,859	\$ 2,859	\$ 2,859	\$ 4,713
416011	Uniform and Clothing	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 54,531	\$ 54,531	\$ 54,531	\$ 54,531	\$ 91,599
031830 Sheriff-Other Grants						
411300	Compensation-Overtime	\$ -	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
412100	FICA/MEDICARE TAX	\$ -	\$ -	\$ -	\$ -	\$ -
418218	Equipment-Other	\$ -	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
	TOTAL	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
92100-Revenue Refunds						
415829	Rev Refund Pmts-Other	\$ -	\$ -	\$ -	\$ -	\$ -
	Total	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL FUND 008	\$ 628,433	\$ 1,232,627	\$ 728,433	\$ 728,433	\$ 728,433

WASHINGTON COUNTY, VIRGINIA
ADOPTED OPERATING BUDGET-EXPENDITURE
FISCAL YEAR 2026-2027

Adopted on June 23, 2026

		ADOPTED BUDGET FY/2026		AMENDED BUDGET FY/2026		DEPARTMENT REQUEST FY/2027		CO ADMIN RECOMMEND FY/2027		ADOPTED BUDGET FY/2027	
FD 010- SPECIAL GRANT PROJECTS GRANT											
094301-Com Dev Block Grants											
415904	Rattle Creek Water	\$	-	\$	-	\$	-	\$	-	\$	-
415861	Other	\$	-	\$	-	\$	-	\$	-	\$	-
415861	Disaster Relief Grant	\$	-	\$	-	\$	-	\$	-	\$	-
415861	Mendota Water Grant	\$	-	\$	-	\$	-	\$	-	\$	-
415861	Rattle Creek Water	\$	-	\$	-	\$	-	\$	-	\$	-
415861	Hidden Valley Water Grant	\$	-	\$	-	\$	-	\$	-	\$	-
	TOTAL	\$	-	\$	-	\$	-	\$	-	\$	-
099900-Transfers To Other Funds											
419901	Transfer To Co General Fd	\$	-	\$	-	\$	-	\$	-	\$	-
	TOTAL	\$	-	\$	-	\$	-	\$	-	\$	-
094305-Com Dev Block Grants-Other											
415940	DHCD Grants-Other	\$	-	\$	6,570	\$	-	\$	-	\$	-
		\$	-	\$	6,570	\$	-	\$	-	\$	-
	TOTAL FUND 010	\$	-	\$	6,570	\$	-	\$	-	\$	-

WASHINGTON COUNTY, VIRGINIA
ADOPTED OPERATING BUDGET-EXPENDITURE
FISCAL YEAR 2026-2027

Adopted on June 23, 2026

		ADOPTED BUDGET FY/2026	AMENDED BUDGET FY/2026	DEPARTMENT REQUEST FY/2027	CO ADMIN RECOMMEND FY/2027	ADOPTED BUDGET FY/2027
FD 015-DISASTER RECOVERY FUND						
053630-Community Action Agency						
415805	Special Donations	\$ -	\$ 84,594	\$ -	\$ -	\$ -
	Total	\$ -	\$ 84,594	\$ -	\$ -	\$ -
094041-2024 Disaster Expenditures						
416014	Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ -
416014	Solid Waste	\$ -	\$ -	\$ -	\$ -	\$ -
416014	General Services	\$ -	\$ -	\$ -	\$ -	\$ -
416014	Sheriff	\$ -	\$ -	\$ -	\$ -	\$ -
416014	Other Operating Supplies	\$ -	\$ 226,746	\$ -	\$ -	\$ -
	Total	\$ -	\$ 226,746	\$ -	\$ -	\$ -
094300 CDBG-DR FUNDS						
413170	CDBG-DR Purchase Service Funds	\$ -	\$ -	\$ -	\$ -	\$ 150,000
415861	CDBG-DR FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -
	Total	\$ -	\$ -	\$ -	\$ -	\$ 150,000
094400 Federal Grants						
413170	Purchased Services	\$ -	\$ 520,000	\$ 520,000	\$ 520,000	\$ 520,000
415862	Reserve for Contingencies	\$ -	\$ -	\$ -	\$ -	\$ -
418620	Land Improvements	\$ -	\$ 4,150,136	\$ 4,150,136	\$ 4,150,136	\$ 4,150,136
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	\$ -	\$ -	\$ -	\$ -	\$ -
	Total	\$ -	\$ 4,670,136	\$ 4,670,136	\$ 4,670,136	\$ 4,670,136
099900-Transfers To Other Funds						
419905	Transfer To Capital Improvement	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL FUND 015	\$ -	\$ 4,981,476	\$ 4,670,136	\$ 4,670,136	\$ 4,820,136

WASHINGTON COUNTY, VIRGINIA
ADOPTED OPERATING BUDGET-EXPENDITURE
FISCAL YEAR 2026-2027

Adopted on June 23, 2026

		ADOPTED BUDGET FY/2026	AMENDED BUDGET FY/2026	DEPARTMENT REQUEST FY/2027	CO ADMIN RECOMMEND FY/2027	ADOPTED BUDGET FY/2027
FD 024- COUNTY DEBT SERVICE FUND						
095100-Lease Revenue Bonds						
419110	Principal Debt Payment-GCB	\$ 455,715	\$ 455,715	\$ 469,040	\$ 469,040	\$ 469,040
419110	Principal Debt Payment-PSB	\$ 229,482	\$ 229,482	\$ 236,192	\$ 236,192	\$ 236,192
419120	Interest Debt Payment-GCB	\$ 149,014	\$ 149,014	\$ 130,518	\$ 130,518	\$ 130,518
419120	Interest Debt Payment-PSB	\$ 75,038	\$ 75,038	\$ 65,725	\$ 65,725	\$ 65,725
	TOTAL	\$ 909,249	\$ 909,249	\$ 901,475	\$ 901,475	\$ 901,475
095110-Virginia Resource Authority Loans						
419110	Principal Debt Payment-Rt 611	\$ 175,500	\$ 175,500	\$ 180,000	\$ 180,000	\$ 180,000
419110	Principal Debt Payment-Courthouse	\$ 385,000	\$ 385,000	\$ 405,000	\$ 405,000	\$ 405,000
419110	Principal Debt Payment-Radio	\$ -	\$ -	\$ -	\$ -	\$ -
419120	Interest Debt Payment-Rt 611	\$ 6,667	\$ 6,667	\$ 2,241	\$ 2,241	\$ 2,241
419120	Interest Debt Payment-Courthouse	\$ 616,909	\$ 616,909	\$ 596,666	\$ 596,666	\$ 596,666
419120	Interest Debt Payment-Radio	\$ 899,950	\$ 899,950	\$ 899,950	\$ 899,950	\$ 899,950
	TOTAL	\$ 2,084,026	\$ 2,084,026	\$ 2,083,857	\$ 2,083,857	\$ 2,083,857
095900-Other Debt Related Costs						
415845	Bond Administration Fees	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
415846	Other Bond Related Fees	\$ 10,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
	TOTAL	\$ 13,000	\$ 53,000	\$ 53,000	\$ 53,000	\$ 53,000
	TOTAL FUND 024	\$ 3,006,275	\$ 3,046,275	\$ 3,038,332	\$ 3,038,332	\$ 3,038,332

WASHINGTON COUNTY, VIRGINIA
ADOPTED OPERATING BUDGET-EXPENDITURE
FISCAL YEAR 2026-2027

Adopted on June 23, 2026

		ADOPTED BUDGET FY/2026	AMENDED BUDGET FY/2026	DEPARTMENT REQUEST FY/2027	CO ADMIN RECOMMEND FY/2027	ADOPTED BUDGET FY/2027
FD 025- DEBT SERVICE FUND-SCHOOLS						
095300-School Literary Loans						
419110	Principal Debt Payment	\$ -	\$ -	\$ -	\$ -	\$ -
419120	Interest Debt Payment	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
095400-VPSSA Bonds						
419110	Principal Debt Payment	\$ 280,319	\$ 280,319	\$ 285,913	\$ 285,913	\$ 285,913
419120	Interest Debt Payment	\$ 36,612	\$ 36,612	\$ 22,173	\$ 22,173	\$ 22,173
	TOTAL	\$ 316,931	\$ 316,931	\$ 308,086	\$ 308,086	\$ 308,086
095500-Qualified Sch Const Bonds						
419110	Principal Debt Payment	\$ 575,000	\$ 575,000	\$ 575,000	\$ 575,000	\$ 575,000
419120	Interest Debt Payment	\$ 432,500	\$ 432,500	\$ 432,500	\$ 432,500	\$ 432,500
	TOTAL	\$ 1,007,500	\$ 1,007,500	\$ 1,007,500	\$ 1,007,500	\$ 1,007,500
095800-Other Debt						
419110	Principal Debt Payment	\$ -	\$ -	\$ -	\$ -	\$ -
419120	Interest Debt Payment	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
095900-Other Debt Related Costs						
415845	Bond Administration Fees	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
415846	Other Bond Related Fees	\$ 40,000	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 55,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
	TOTAL FUND 025	\$ 1,379,431	\$ 1,339,431	\$ 1,330,586	\$ 1,330,586	\$ 1,330,586

WASHINGTON COUNTY, VIRGINIA
ADOPTED OPERATING BUDGET-EXPENDITURE
FISCAL YEAR 2026-2027

Adopted on June 23, 2026

		ADOPTED BUDGET FY/2026	AMENDED BUDGET FY/2026	DEPARTMENT REQUEST FY/2027	CO ADMIN RECOMMEND FY/2027	ADOPTED BUDGET FY/2027
FD 108- COUNTY LIBRARY FUND						
073100-Library-Admin						
441100	Compensation-Regular	\$ 503,299	\$ 503,299	\$ 513,365	\$ 518,398	\$ 518,398
441200	Compensation-Overtime	\$ -	\$ -	\$ -	\$ -	\$ -
441300	Compensation-Part-time	\$ 24,898	\$ 24,898	\$ 24,898	\$ 24,898	\$ 24,898
442100	FICA/MEDICARE TAX	\$ 40,407	\$ 40,407	\$ 41,177	\$ 41,562	\$ 41,562
442210	Virginia Retirement System	\$ 77,156	\$ 77,156	\$ 70,896	\$ 71,591	\$ 71,591
442300	Hospital/Medical Plans	\$ 108,000	\$ 108,000	\$ 116,000	\$ 116,000	\$ 116,000
442400	Group Life Ins.	\$ 5,939	\$ 5,939	\$ 5,442	\$ 5,495	\$ 5,495
442600	Unemployment	\$ -	\$ -	\$ -	\$ -	\$ -
442700	Workman's Compensation	\$ 7,598	\$ 7,598	\$ 7,598	\$ 5,377	\$ 5,377
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
445110	Electricity	\$ -	\$ -	\$ -	\$ -	\$ -
445130	Water/Sewer	\$ -	\$ -	\$ -	\$ -	\$ -
445210	Postage	\$ 4,403	\$ 4,403	\$ 4,403	\$ 4,403	\$ 4,403
445307	Public Officials Liability Ins	\$ 2,115	\$ 2,115	\$ 2,115	\$ 2,115	\$ 2,115
445308	Liability Insurance	\$ -	\$ -	\$ -	\$ -	\$ -
445420	Leases and Rentals-Facilities	\$ 6,050	\$ 6,050	\$ 6,050	\$ 6,050	\$ 6,050
445535	Conference & Education Expense	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500
445801	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
445815	Dues & Assoc Memberships	\$ 1,825	\$ 1,825	\$ 1,825	\$ 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	\$ 3,000	\$ 3,000	\$ 3,000
446018	Program Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
446019	Library Supplies	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
448202	Furniture & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
448205	Motor Vehicles & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
448207	Info Tech Equipment	\$ 3,500	\$ 3,500	\$ 4,500	\$ 4,500	\$ 4,500
448208	Library Books	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
448420	Facilities Improvements	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 897,012	\$ 897,012	\$ 910,091	\$ 914,036	\$ 914,036

WASHINGTON COUNTY, VIRGINIA
ADOPTED OPERATING BUDGET-EXPENDITURE
FISCAL YEAR 2026-2027

Adopted on June 23, 2026

		ADOPTED BUDGET FY/2026	AMENDED BUDGET FY/2026	DEPARTMENT REQUEST FY/2027	CO ADMIN RECOMMEND FY/2027	ADOPTED BUDGET FY/2027
FD 108- COUNTY LIBRARY FUND						
073105-Library-Abingdon Branch						
441100	Compensation-Regular	\$ 300,895	\$ 300,895	\$ 306,913	\$ 309,922	\$ 309,922
441300	Compensation-Part-time	\$ 81,120	\$ 81,120	\$ 81,120	\$ 81,120	\$ 81,120
442100	FICA/MEDICARE TAX	\$ 29,224	\$ 29,224	\$ 29,685	\$ 29,915	\$ 29,915
442210	Virginia Retirement System	\$ 46,127	\$ 46,127	\$ 42,385	\$ 42,800	\$ 42,800
442300	Hospital/Medical Plans	\$ 74,000	\$ 74,000	\$ 74,000	\$ 74,000	\$ 74,000
442400	Group Life Ins.	\$ 3,551	\$ 3,551	\$ 3,253	\$ 3,285	\$ 3,285
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		\$ 618,179	\$ 618,179	\$ 620,618	\$ 624,304	\$ 624,304

WASHINGTON COUNTY, VIRGINIA
ADOPTED OPERATING BUDGET-EXPENDITURE
FISCAL YEAR 2026-2027

Adopted on June 23, 2026

		ADOPTED BUDGET FY/2026	AMENDED BUDGET FY/2026	DEPARTMENT REQUEST FY/2027	CO ADMIN RECOMMEND FY/2027	ADOPTED BUDGET FY/2027
FD 108- COUNTY LIBRARY FUND						
073110-Library-Damascus Branch						
441100	Compensation-Regular	\$ 39,768	\$ 39,768	\$ 40,563	\$ 40,961	\$ 40,961
441300	Compensation-Part-time	\$ 31,200	\$ 31,200	\$ 31,200	\$ 31,200	\$ 31,200
442100	FICA/MEDICARE TAX	\$ 5,429	\$ 5,429	\$ 5,490	\$ 5,520	\$ 5,520
442210	Virginia Retirement System	\$ 6,096	\$ 6,096	\$ 5,602	\$ 5,657	\$ 5,657
442300	Hospital/Medical Plans	\$ 10,500	\$ 10,500	\$ 11,500	\$ 11,500	\$ 11,500
442400	Group Life Ins.	\$ 469	\$ 469	\$ 430	\$ 434	\$ 434
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	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL		\$ 128,566	\$ 128,566	\$ 129,889	\$ 130,376	\$ 130,376

WASHINGTON COUNTY, VIRGINIA
ADOPTED OPERATING BUDGET-EXPENDITURE
FISCAL YEAR 2026-2027

Adopted on June 23, 2026

		ADOPTED BUDGET FY/2026	AMENDED BUDGET FY/2026	DEPARTMENT REQUEST FY/2027	CO ADMIN RECOMMEND FY/2027	ADOPTED BUDGET FY/2027
FD 108- COUNTY LIBRARY FUND						
073120-Library-Mendota Branch						
441100	Compensation-Regular	\$ 39,083	\$ 39,083	\$ 39,865	\$ 40,255	\$ 40,255
441300	Compensation-Part-time	\$ 12,480	\$ 12,480	\$ 12,480	\$ 12,480	\$ 12,480
442100	FICA/MEDICARE TAX	\$ 3,945	\$ 3,945	\$ 4,004	\$ 4,034	\$ 4,034
442210	Virginia Retirement System	\$ 5,991	\$ 5,991	\$ 5,505	\$ 5,559	\$ 5,559
442300	Hospital/Medical Plans	\$ 10,500	\$ 10,500	\$ 11,500	\$ 11,500	\$ 11,500
442400	Group Life Ins.	\$ 461	\$ 461	\$ 423	\$ 427	\$ 427
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		\$ 92,434	\$ 92,434	\$ 93,751	\$ 94,229	\$ 94,229

WASHINGTON COUNTY, VIRGINIA
ADOPTED OPERATING BUDGET-EXPENDITURE
FISCAL YEAR 2026-2027

Adopted on June 23, 2026

		ADOPTED BUDGET FY/2026	AMENDED BUDGET FY/2026	DEPARTMENT REQUEST FY/2027	CO ADMIN RECOMMEND FY/2027	ADOPTED BUDGET FY/2027
FD 108- COUNTY LIBRARY FUND						
073130-Library-Glade Spring Branch						
441100	Compensation-Regular	\$ 39,083	\$ 39,083	\$ 39,865	\$ 40,255	\$ 40,255
441300	Compensation-Part-time	\$ 18,720	\$ 18,720	\$ 37,440	\$ 23,400	\$ 23,400
442100	FICA/MEDICARE TAX	\$ 4,422	\$ 4,422	\$ 5,914	\$ 4,870	\$ 4,870
442210	Virginia Retirement System	\$ 5,991	\$ 5,991	\$ 5,505	\$ 5,559	\$ 5,559
442300	Hospital/Medical Plans	\$ 10,500	\$ 10,500	\$ 11,500	\$ 11,500	\$ 11,500
442400	Group Life Ins.	\$ 461	\$ 461	\$ 423	\$ 427	\$ 427
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	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL		\$ 109,440	\$ 109,440	\$ 130,910	\$ 116,274	\$ 116,274

WASHINGTON COUNTY, VIRGINIA
ADOPTED OPERATING BUDGET-EXPENDITURE
FISCAL YEAR 2026-2027

Adopted on June 23, 2026

		ADOPTED BUDGET FY/2026	AMENDED BUDGET FY/2026	DEPARTMENT REQUEST FY/2027	CO ADMIN RECOMMEND FY/2027	ADOPTED BUDGET FY/2027
FD 108- COUNTY LIBRARY FUND						
073140-Library-Hayter's Gap Branch						
441100	Compensation-Regular	\$ 39,083	\$ 39,083	\$ 39,865	\$ 40,255	\$ 40,255
441300	Compensation-Part-time	\$ 12,480	\$ 12,480	\$ 12,480	\$ 12,480	\$ 12,480
442100	FICA/MEDICARE TAX	\$ 3,945	\$ 3,945	\$ 4,004	\$ 4,034	\$ 4,034
442210	Virginia Retirement System	\$ 5,991	\$ 5,991	\$ 5,505	\$ 5,559	\$ 5,559
442300	Hospital/Medical Plans	\$ 10,500	\$ 10,500	\$ 11,500	\$ 11,500	\$ 11,500
442400	Group Life Ins.	\$ 461	\$ 461	\$ 423	\$ 427	\$ 427
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	\$ 93,969	\$ 93,969	\$ 95,286	\$ 95,764	\$ 95,764
073310-Library State Aid						
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
445872	ARPA-LBA	\$ -	\$ -	\$ -	\$ -	\$ -
448202	Furniture & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
448208	Library Books Main	\$ 171,361	\$ 169,200	\$ 170,338	\$ 170,338	\$ 170,338
448208	Library Books Glade Spring	\$ -	\$ -	\$ -	\$ -	\$ -
448208	Library Books Damascus	\$ -	\$ -	\$ -	\$ -	\$ -
448208	Library Books Mendota	\$ -	\$ -	\$ -	\$ -	\$ -
448208	Library Books Hayter's Gap	\$ -	\$ -	\$ -	\$ -	\$ -
448208	Library Books	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 255,361	\$ 253,200	\$ 254,338	\$ 254,338	\$ 254,338

WASHINGTON COUNTY, VIRGINIA
ADOPTED OPERATING BUDGET-EXPENDITURE
FISCAL YEAR 2026-2027

Adopted on June 23, 2026

		ADOPTED BUDGET FY/2026	AMENDED BUDGET FY/2026	DEPARTMENT REQUEST FY/2027	CO ADMIN RECOMMEND FY/2027	ADOPTED BUDGET FY/2027
FD 108- COUNTY LIBRARY FUND						
073340-Library Contributions & Endowments						
441300	Town of Damascus Donation-Comp PT	\$ -	\$ -	\$ -	\$ -	\$ -
442100	Town of Damascus Donation-FICA	\$ -	\$ -	\$ -	\$ -	\$ -
446007	Town of Damascus Donation-R&M	\$ -	\$ -	\$ -	\$ -	\$ -
445801	Miscellaneous	\$ -	\$ 4,376	\$ -	\$ -	\$ -
445861	The Big Read Grant	\$ -	\$ -	\$ -	\$ -	\$ -
445861	Rose Greer Akers Endowment	\$ -	\$ 67,667	\$ -	\$ -	\$ -
445861	Town of Abingdon Donation	\$ -	\$ -	\$ -	\$ -	\$ -
445861	Other Endowments & Donations	\$ -	\$ -	\$ -	\$ -	\$ -
445861	Kiwanis Donation	\$ -	\$ 3,901	\$ -	\$ -	\$ -
445861	E-Rate Funds Grant	\$ -	\$ 30,098	\$ -	\$ -	\$ -
445861	Friends of Library	\$ -	\$ 5,380	\$ -	\$ -	\$ -
445861	Gates Opportunity Grant	\$ -	\$ -	\$ -	\$ -	\$ -
445899	Donations & Endowments-Other	\$ -	\$ 10,675	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ 122,097	\$ -	\$ -	\$ -
092200-Expenditure Adjustments						
445840	Expense Reimbursed-Overpayment	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL FUND 108	\$ 2,194,961	\$ 2,314,897	\$ 2,234,883	\$ 2,229,321	\$ 2,229,321

WASHINGTON COUNTY, VIRGINIA
ADOPTED OPERATING BUDGET-EXPENDITURE
FISCAL YEAR 2026-2027

Adopted on June 23, 2026

		ADOPTED BUDGET FY/2026	AMENDED BUDGET FY/2026	DEPARTMENT REQUEST FY/2027	CO ADMIN RECOMMEND FY/2027	ADOPTED BUDGET FY/2027
FD 206- VIRGINIA PUBLIC ASSISTANCE FUND						
053100-Welfare Administration						
421100	Compensation-Regular	\$ 3,461,310	\$ 3,461,310	\$ 3,609,910	\$ 3,645,209	\$ 3,645,209
421200	Compensation-Overtime	\$ 105,000	\$ 105,000	\$ 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	\$ 25,000	\$ 25,000	\$ 20,000	\$ 20,000	\$ 20,000
422100	FICA/MEDICARE TAX	\$ 276,342	\$ 276,342	\$ 287,709	\$ 290,410	\$ 290,410
422210	Virginia Retirement System	\$ 539,100	\$ 539,100	\$ 506,124	\$ 510,999	\$ 510,999
422300	Hospital/Medical Plans	\$ 764,780	\$ 764,780	\$ 864,780	\$ 864,780	\$ 864,780
422400	Group Life Ins.	\$ 54,703	\$ 54,703	\$ 53,525	\$ 54,040	\$ 54,040
422600	Unemployment	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
422700	Workman's Compensation	\$ 10,000	\$ 10,000	\$ 10,986	\$ 11,084	\$ 11,084
423110	Health Services	\$ -	\$ -	\$ -	\$ -	\$ -
423120	Professional Services-FPM	\$ 185,000	\$ 185,000	\$ 25,000	\$ 25,000	\$ 25,000
423150	Professional Services-Leg	\$ -	\$ -	\$ 160,000	\$ 160,000	\$ 160,000
423170	Professional Services-Jan	\$ -	\$ -	\$ -	\$ -	\$ -
423210	Contract Labor	\$ 2,000	\$ 2,000	\$ 12,000	\$ 12,000	\$ 12,000
423320	Service Contracts	\$ 29,000	\$ 29,000	\$ 29,000	\$ 29,000	\$ 29,000
425110	Electricity	\$ 28,000	\$ 28,000	\$ 30,000	\$ 30,000	\$ 30,000
425120	Natural Gas	\$ 1,500	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600
425130	Water/Sewer	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
425210	Postage	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
425230	Telecommunications	\$ 44,000	\$ 44,000	\$ 45,000	\$ 45,000	\$ 45,000
425302	Property Insurance	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600
425305	Fleet Insurance	\$ 12,240	\$ 13,766	\$ 13,766	\$ 13,766	\$ 13,766
425307	Public Officials Liability Ins	\$ 2,206	\$ 2,906	\$ 2,906	\$ 2,906	\$ 2,906
425308	Liability Insurance	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400
425410	Leases And Rentals-Equipment	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
425420	Leases And Rentals-Facilities	\$ 125,500	\$ 125,500	\$ 125,500	\$ 125,500	\$ 125,500
425530	Transportation Expense	\$ 1,000	\$ 1,000	\$ 2,500	\$ 2,500	\$ 2,500
425535	Conference & Education Expense	\$ 13,000	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000
425815	Dues & Assoc Memberships	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
425847	SSBG-Direct Charges	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
426001	Office Supplies	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
426005	Custodian Supplies	\$ 5,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
426007	Repair & Maintenance Supplies	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
426008	Vehicle Fuels	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
426009	Vehicle Supplies	\$ 25,000	\$ 27,000	\$ 27,000	\$ 27,000	\$ 27,000
426012	Books and Subscriptions	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300
428202	Furniture & Equipment	\$ 2,000	\$ 7,000	\$ 20,000	\$ 20,000	\$ 20,000
428205	Motor Vehicles & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
428420	Facilities Improvements	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 5,964,481	\$ 5,982,807	\$ 6,232,106	\$ 6,275,594	\$ 6,275,594

WASHINGTON COUNTY, VIRGINIA
ADOPTED OPERATING BUDGET-EXPENDITURE
FISCAL YEAR 2026-2027

Adopted on June 23, 2026

		ADOPTED BUDGET FY/2026	AMENDED BUDGET FY/2026	DEPARTMENT REQUEST FY/2027	CO ADMIN RECOMMEND FY/2027	ADOPTED BUDGET FY/2027
FD 206- VIRGINIA PUBLIC ASSISTANCE FUND						
053210-Public Assistance						
621005	Other Social Services Programs	\$ 1,200	\$ 1,200	\$ -	\$ -	\$ -
621010	Food Assistance Program	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
624010	Expenditures Assist Prg Maint	\$ 1,400,000	\$ 1,400,000	\$ 1,286,500	\$ 1,286,500	\$ 1,286,500
624270	Burial-Assistance ST Emerg	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
627000	Child Residential Facility R&B	\$ 1,106,000	\$ 1,106,000	\$ -	\$ -	\$ -
627010	Foster Care-Basic Maint	\$ 145,000	\$ 145,000	\$ 467,000	\$ 467,000	\$ 467,000
627015	KinGAP-Basic/Enhanced	\$ -	\$ -	\$ 68,000	\$ 68,000	\$ 68,000
627020	Foster Care-Supp Clothing	\$ -	\$ -	\$ -	\$ -	\$ -
627030	Foster Care-Enhanced	\$ 1,000	\$ 1,000	\$ 266,000	\$ 266,000	\$ 266,000
627035	KinGAP-Enhanced	\$ -	\$ -	\$ 60,000	\$ 60,000	\$ 60,000
627050	Foster Care-Child Care	\$ -	\$ -	\$ -	\$ -	\$ -
627060	Adoption Assistance-Basic	\$ 1,530,000	\$ 1,530,000	\$ 851,000	\$ 851,000	\$ 851,000
627070	Adoption Assistance-Enhanced	\$ 100,000	\$ 100,000	\$ 980,000	\$ 980,000	\$ 980,000
627080	Adoption Assistance-NonRec	\$ -	\$ -	\$ 64,000	\$ 64,000	\$ 64,000
627090	Adoption Assistance-Special	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 4,323,700	\$ 4,323,700	\$ 4,083,000	\$ 4,083,000	\$ 4,083,000
053220-Purchased Services						
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	\$ -	\$ -	\$ -
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	\$ 42,500	\$ 42,500	\$ 42,500
621050	Child Abuse Neglect Grant	\$ -	\$ -	\$ -	\$ -	\$ -
621085	Transporation	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ 30,000
621110	Purchased Services-Other	\$ -	\$ -	\$ 28,000	\$ 28,000	\$ 28,000
621210	Assess,Case Management,Materia	\$ 75,000	\$ 75,000	\$ 32,000	\$ 32,000	\$ 32,000
621215	View Transitional Support	\$ -	\$ -	\$ 12,000	\$ 12,000	\$ 12,000
621270	Job Search	\$ -	\$ -	\$ -	\$ -	\$ -
621300	Other Locally Developed Activi	\$ -	\$ -	\$ -	\$ -	\$ -
621310	Community Work Experience	\$ -	\$ -	\$ -	\$ -	\$ -
625010	Education-Independent Living	\$ 33,600	\$ 33,600	\$ 16,000	\$ 16,000	\$ 16,000
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	\$ 82,500	\$ 82,500	\$ 82,500
626020	Adoption Incentives	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
626101	Family Support-POS	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ 3,000
627030	Foster Care-Enhanced Add't	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -
	TOTAL	\$ 360,011	\$ 360,011	\$ 324,411	\$ 324,411	\$ 324,411
092200-Expenditure Adjustments						
425820	REFUNDS & RECOUPMENTS	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL FUND 206	\$ 10,648,192	\$ 10,666,518	\$ 10,639,517	\$ 10,683,005	\$ 10,683,005

WASHINGTON COUNTY, VIRGINIA
ADOPTED OPERATING BUDGET-EXPENDITURE
FISCAL YEAR 2026-2027

Adopted on June 23, 2026

		ADOPTED BUDGET FY/2026	AMENDED BUDGET FY/2026	DEPARTMENT REQUEST FY/2027	CO ADMIN RECOMMEND FY/2027	ADOPTED BUDGET FY/2027
FD 207- COMPREHENSIVE FUND						
053500-Comprehensive Service Act						
620100	Foster Care-CSA	\$ 6,214,297	\$ 6,214,297	\$ 5,919,786	\$ 5,919,786	\$ 5,919,786
	TOTAL	\$ 6,214,297	\$ 6,214,297	\$ 5,919,786	\$ 5,919,786	\$ 5,919,786
092200-Expenditure Adjustments						
425120	REFUNDS & RECOUPMENTS	\$ 38,405	\$ 38,405	\$ 38,405	\$ 38,405	\$ 38,405
	TOTAL	\$ 38,405	\$ 38,405	\$ 38,405	\$ 38,405	\$ 38,405
	TOTAL FUND 207	\$ 6,252,702	\$ 6,252,702	\$ 5,958,191	\$ 5,958,191	\$ 5,958,191

WASHINGTON COUNTY, VIRGINIA
ADOPTED OPERATING BUDGET-EXPENDITURE
FISCAL YEAR 2026-2027

Adopted on June 23, 2026

		ADOPTED BUDGET FY/2026	AMENDED BUDGET FY/2026	DEPARTMENT REQUEST FY/2027	CO ADMIN RECOMMEND FY/2027	ADOPTED BUDGET FY/2027
FD 312- GENERAL SCHOOL FUND						
61100	***CLASSROOM INSTRUCTION **	\$ 61,019,585	\$ 61,349,512	\$ -	\$ -	\$ -
61210	** GUIDANCE **	\$ 1,724,731	\$ 1,721,031	\$ -	\$ -	\$ -
61230	** HOMEBOUND **	\$ 138,120	\$ 178,120	\$ -	\$ -	\$ -
61300	** IMPROVEMENT OF INSTRUCTION **	\$ 2,678,735	\$ 3,247,588	\$ -	\$ -	\$ -
61320	** MEDIA SERVICES **	\$ 2,243,697	\$ 2,206,267	\$ -	\$ -	\$ -
61410	** PRINCIPAL'S OFFICE **	\$ 6,921,846	\$ 6,901,653	\$ -	\$ -	\$ -
61500	**FEDERAL PROGRAMS**	\$ 6,761,537	\$ 7,214,299	\$ -	\$ -	\$ -
62100	** ADMINISTRATIVE UNIT **	\$ 2,426,355	\$ 2,439,148	\$ -	\$ -	\$ -
62200	** ATTENDANCE & HEALTH **	\$ 2,594,880	\$ 2,624,980	\$ -	\$ -	\$ -
63000	** PUPIL TRANSPORTATION **	\$ 6,598,375	\$ 6,944,910	\$ -	\$ -	\$ -
64000	** OPERATION & MAINTENANCE **	\$ 9,012,070	\$ 9,043,935	\$ -	\$ -	\$ -
65000	** OTHER USE OF FUNDS **	\$ -	\$ -	\$ -	\$ -	\$ -
65251	**WASH. COUNTY SKILL CENTER	\$ -	\$ -	\$ -	\$ -	\$ -
65353	**SVETN**	\$ -	\$ -	\$ -	\$ -	\$ -
65360	**MT. ROGERS REGIONAL ADULT**	\$ -	\$ -	\$ -	\$ -	\$ -
65521	**GOVERNOR'S SCHOOL**	\$ -	\$ -	\$ -	\$ -	\$ -
66000	** FACILITIES**	\$ 2,078,556	\$ 3,275,864	\$ -	\$ -	\$ -
67000	**OTHER USE OF FUNDS**	\$ -	\$ -	\$ -	\$ -	\$ -
68000	**INSTRUCTIONAL TECHNOLOGY**	\$ 3,341,170	\$ 3,433,951	\$ -	\$ -	\$ -
69999	**WC ADULT SKILL CENTER-SPECIAL **	\$ -	\$ -	\$ 107,900,268	\$ 106,800,268	\$ 107,300,268
	TOTAL	\$ 107,539,657	\$ 110,581,258	\$ 107,900,268	\$ 106,800,268	\$ 107,300,268
FD 314- SCHOOL FISCAL AGENCY						
61100	**INSTRUCTION**	\$ 4,803,238	\$ 5,465,861	\$ 5,650,972	\$ 5,650,972	\$ 5,650,972
	TOTAL	\$ 4,803,238	\$ 5,465,861	\$ 5,650,972	\$ 5,650,972	\$ 5,650,972
FD 315- SCHOOL TEXTBOOK FUND						
61100	**INSTRUCTION**	\$ 3,468,642	\$ 3,356,622	\$ -	\$ -	\$ -
68100	**TECHNOLOGY**	\$ 70,000	\$ 70,000	\$ 3,569,932	\$ 3,569,932	\$ 3,569,932
	TOTAL	\$ 3,538,642	\$ 3,426,622	\$ 3,569,932	\$ 3,569,932	\$ 3,569,932
FD 316- SCHOOL FACILITIES FUND						
66000	**FACILITIES**	\$ 2,122,780	\$ 1,893,963	\$ 950,000	\$ 950,000	\$ 950,000
	TOTAL	\$ 2,122,780	\$ 1,893,963	\$ 950,000	\$ 950,000	\$ 950,000
FD 317- SCHOOL CAFETERIA FUND						
65100	**CAFETERIA OPERATIONS**	\$ 5,096,506	\$ 4,645,077	\$ 4,745,947	\$ 4,745,947	\$ 4,745,947
	TOTAL	\$ 5,096,506	\$ 4,645,077	\$ 4,745,947	\$ 4,745,947	\$ 4,745,947
	FINAL TOTAL	\$ 195,480,085	\$ 219,257,885	\$ 202,286,485	\$ 196,050,041	\$ 196,500,041