

Budget Calendar FY 2026-2027

January 14, 2026	Budget Work Session: FY2026-2027 Budget Overview 5:30 PM
January 23, 2026	Budget Work Session – Department Head Presentations 9:00 AM CANCELED
January 28, 2026	Budget Work Session 5:30 PM
February 11, 2026	Budget Work Session prior to BOS meeting 5:30 PM – Joint meeting with School Board
February 25, 2026	Budget Work Session 5:30 PM
March 11, 2026	Budget Work Session prior to BOS meeting 5:30 PM. Final Budget meeting prior to Public Hearing advertisement deadline
March 17, 2026	Budget Public Hearing advertised in The Winchester Star
March 25, 2026	Budget Public Hearing 7:00 PM
April 8, 2026	BOS meeting. Budget Adoption 7:00 PM
April 27-30, 2026	Mail Tax Bills

***Budget Work Sessions: 2nd & 4th Wednesday of the Month**

Dates/times are subject to change

FY 2026-2027 BUDGET SUMMARY - GENERAL FUND

<u>Dept Code</u>	<u>Department</u>	<u>2025-2026 Budget</u>	<u>2026-2027 Proposed Budget</u>	<u>Difference</u>	<u>% Change</u>	<u>Departmental Budget Changes Greater than 3%</u>	<u>Increase (Decrease)</u>
1101	Board of Supervisors	465,141	475,253	10,112	2.17%		
1201	County Administrator	1,132,425	1,180,778	48,353	4.27%	Salary/Fringe changes for Project Manager Surety Bonds Books and Subscriptions Other Operating Supplies Travel Dues and Assoc. Memberships	25,886 10 (50) 5,000 (2,000) (250)
1202	County Attorney	463,011	562,016	99,005	21.38%	Salary/fringe changes for new County Attorney Long-term subscriptions	89,000 4,250
1203	Human Resources	1,192,819	1,185,055	(7,764)	-0.65%		
1208	Independent Auditor	84,000	84,000	0	0.00%		
1209	Commissioner of Revenue	2,224,413	2,230,368	5,955	0.27%		
1210	Reassessment	613,831	646,779	32,948	5.37%	Professional Services - Pictometry expense moved to IT Contracts Other Contractual Services IT Service Contracts Postage and Telephone Office Supplies Long-Term Subscriptions	(30,000) 162 30,900 3,030 555 30,000
1213	Treasurer	2,345,262	2,382,726	37,464	1.60%		
1214	Finance	1,425,658	1,393,978	(31,680)	-2.22%		

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1220	Information Technology	3,211,468	3,347,414	135,946	4.23%	Promotions and COLA Maintenance/IT Contracts Central Stores - Gasoline Postage and Telephone Internet Access Office Supplies Refresh Program - Total = \$125,000 Other Operating Supplies Travel Lease/Rent of Equipment Long-Term Subscriptions	61,444 (1,062) (350) 548 3,044 750 60,000 2,000 590 (59,995) 184,608
1222	M. I. S.	745,600	742,786	(2,814)	-0.38%		
1224	Other	5,229,259	4,902,947	(326,312)	-6.24%	Blue Ridge Legal Services - NEW REQUEST Access Independence - Total = \$20,000 SERCAP - NEW REQUEST	17,219 1,000 5,000
1301	Electoral Board	261,849	234,076	(27,773)	-10.61%		
1302	Registrar	381,677	382,755	1,078	0.28%		
2101	Circuit Court	152,938	159,500	6,562	4.29%	Other Contractual - Increase in parking fees Other Expenses/Supplies City of Winchester - use of Circuit Court space	4,000 (1,000) 3,562
2102	General District Court	24,544	24,544	0	0.00%		
2105	J & D Court	34,735	35,997	1,262	3.63%	Professional Services Other Contractual Services - expense moved from lease line item Books and Subscriptions Lease/Rent of Equipment	560 3,551 51 (2,900)

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2106	Clerk of Circuit Court	1,302,634	1,347,981	45,347	3.48%	Office Supplies Supreme Court TTF Grant - Total = \$165,303	(5,000) 33,264
2108	Law Library	12,200	17,000	4,800	39.34%	Increase in usage	4,800
2201	Commonwealth Attorney	2,369,927	2,406,091	36,164	1.53%		
2202	Victim Witness	244,831	265,853	21,022	8.59%	Repair and Maintenance - Equipment Office Supplies - Grant - not included in previous years	350 6,048
3102	Sheriff	25,140,340	25,070,826	(69,514)	-0.28%		
3202	Volunteer Fire Depts.	1,645,894	1,797,424	151,530	9.21%	Other Contractual Services - increase in cost of physicals Motor Vehicle Insurance - estimated premium increase Travel - Training - estimated mileage increase Accident/worker's comp - overbudgeted in FY2026 Fuel Costs Fire Program - revenue associated	67,216 64,275 6,800 (13,000) (50,000) 76,239
3203	Ambulance & Rescue	427,250	430,959	3,709	0.87%		
3301	Public Safety Contributions	7,176,801	7,716,678	539,877	7.52%	NRADC Contribution - total = \$7,003,322 Juvenile Detention Center contribution - total = \$713,356	358,744 181,133
3303	Juvenile Court Probation	159,598	160,318	720	0.45%		
3401	Inspections	1,945,491	2,063,227	117,736	6.05%	New Position mid-year FY2026 & COLA Repair and Maintenance - Vehicle Gasoline Postage and Telephone	103,000 1,354 (2,454) (1,421)

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						Uniforms Travel Dues & Assoc. Memberships Long-Term Subscriptions	150 3,602 230 400
3505	Fire and Rescue	27,206,042	26,600,794	(605,248)	-2.22%		
3506	Public Safety Comm.	2,964,883	3,665,137	700,254	23.62%	Repair and Maintenance - Building Maintenance Service Contracts Electrical Services Postage and Telephone Internet Access Other Operating Supplies - PSAP Resiliency Grant associated Travel Communications Equipment - \$200,000 CHE Grant associated Lease/Rent of Equipment Long-Term Subscriptions	5,000 (13,573) 5,000 (38,900) 2,400 350,000 1,420 310,000 591 72,426
4102	Road Administration	23,500	23,500	0	0.00%		
4104	Street Lights	32,350	32,350	0	0.00%		
4201	General Engineering	685,852	752,995	67,143	9.79%	Professional Services - related to new MS4 program Printing and Binding - MS4 program Other Contractual Services - MS4 program Gasoline Postage and Telephone Office Supplies Vehicle and Powered Equipment Supplies Books and Subscriptions Other Operating Supplies Travel Long-Term Subscriptions	50,000 3,000 4,800 (1,750) (540) (976) 500 600 (2,160) 1,200 1,410

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4203	Refuse Collection	1,902,117	1,951,034	48,917	2.57%		
4204	Refuse Disposal	913,908	934,692	20,784	2.27%		
4205	Litter Control	41,762	42,194	432	1.03%		
4301	Maintenance	948,918	965,039	16,121	1.70%		
4304	County Office Buildings	1,888,779	1,884,899	(3,880)	-0.21%		
4305	Animal Shelter	986,863	945,932	(40,931)	-4.15%		
5101	Health Department	679,091	699,464	20,373	3.00%	Increase in contribution request	20,373
5205	Northwestern Comm. Serv.	506,265	506,265	0	0.00%		
5305	Area Agency on Aging	69,300	69,300	0	0.00%		
5306	Property Tax Relief	1,342,699	1,521,687	178,988	13.33%	# provided by COR	178,988
5316	Social Services Admin.	9,881,857	10,117,726	235,869	2.39%		
5317	Public Assistance	1,879,443	1,688,367	(191,076)	-10.17%		
6401	Community College	91,983	92,420	437	0.48%		
7101	Parks Administration	2,762,328	1,400,123	(1,362,205)	-49.31%	Grant related	

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7104	Recreation Centers	4,810,272	4,873,004	62,732	1.30%		
7109	Clearbrook Park	1,487,619	1,518,695	31,076	2.09%		
7110	Sherando Park	1,619,650	1,656,343	36,693	2.27%		
7302	Handley Library	1,627,323	1,769,259	141,936	8.72%	Increase in contribution request	141,936
8101	Planning	1,790,231	1,733,595	(56,636)	-3.16%		
8102	EDA Transfer - Fund 31	745,601	749,752	4,151	0.56%		
8104	Board of Zoning Appeals	12,421	14,421	2,000	16.10%	Advertising	2,000
8106	Building Appeals Board	561	561	0	0.00%		
8107	NSVRC	98,852	103,855	5,003	5.06%	Increase in contribution request	5,003
8203	Soil/Water Conservation	13,283	15,000	1,717	12.93%	Increase in contribution request	1,717
8301	Extension	381,707	397,763	16,056	4.21%	Professional Services - Other - Locality portion of Agent/State staff salaries and benefits Other Expenses - 4-H Camp - \$4,000 for Camp Scholarships and \$8,350 for NOVA 4-H Centre operations (NEW)	4,565 8,350
9201	School Operating Transfer School Debt Transfer	113,873,537 19,601,918	113,873,537 20,701,918	0 1,100,000	0.00% 5.61%		

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	Debt Service	1,933,959	1,974,968	41,009	2.12%		
	GF Capital	3,955,775	0	(3,955,775)	-100.00%		
	Board Contingency	527,674	0	(527,674)	100.00%		
	Operating/Merit Contingency	109,445	2,400,000	2,290,555	2092.88%		
	Total General Fund	267,811,364	266,923,918	(887,446)			
	Funds Transferred from Capital Fd	<u>(3,955,775)</u>	<u>0</u>	<u>3,955,775</u>			
		263,855,589	266,923,918	3,068,329			

1/07/2026 COUNTY OF FREDERICK
FUND #010 GENERAL OPERATING FUND

- B U D G E T -

R E V E N U E

ACCOUNTING PERIOD 2026/01

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	Prior Years FY/2024	Prior Years FY/2025	Current Year			Dept Request FY/2027	Admin Request Inc./Dec. % FY/2027
			Amended Budget	Actual On 2026/01	Projected Expenditure		
			Inc./Dec. % FY/2027	Dept Request Inc./Dec. % FY/2027			
011010	GENERAL OPERATING FUND						
011010-0001	CURRENT R.E. TAXES - 1990 1ST.						
011010-0002	CURRENT REAL ESTATE TAX-1989 1						
011010-0003	CURRENT R.E. TAXES - 1989 2ND.						
011010-0004	DELINQ.R.E TAXES						
011010-0005	CURRENT R.E.TAXES 1990 2ND HAL						
011010-0006	CURRENT R.E.TAXES 1991 1ST HAL						
011010-0007	TAX RECEIV.1991 R.E.2ND HALF						
011010-0008	TAX RECEIV.1992 R.E.1ST HALF						
011010-0011	TAX RECEIV. 1993 R.E. 2ND HALF						
011010-0012	TAXES RECEIVABLE 1994 R.E.1st						
011010-0013	TAXES RECEIVABLE 1994 R.E.2ND						
011010-0014	TAXES RECEIVABLE 1995 RE 1ST H						
011010-0015	TAXES RECEIVABLE 1995 RE 2ND H						
011010-0016	TAXES RECEIVABLE 1996 R.E. 1ST						
011010-0017	TAXES RECEIVABLE 1996 R.E. 2ND						
011010-0018	TAXES RECEIVABLE 1997 R.E.1ST						
011010-0019	TAXES RECEIVABLE 1997 R.E.2ND						
011010-0020	TAXES RECEIVABLE 1998 R.E.1ST						
011010-0021	TAX RECEIVABLE 1998 RE 2ND HAL						
011010-0022	TAX RECEIVABLE 1999 R.E.1ST HAL						
011010-0023	TAX RECEIVABLE 1999 RE 2ND HAL						
011010-0024	TAXES RECEIVABLE 2000 R/E 1ST						
011010-0025	TAXES RECEIVABLE 2000 R/E 2ND						
011010-0026	TAXES RECEIVABLE 2001 R/E 1ST						
011010-0027	TAXES RECEIVABLE 2001 R/E 2ND						
011010-0028	2002 REAL ESTATE 1ST. HALF						
011010-0029	2002 REAL ESTATE 2ND. HALF						
011010-0030	2003 R/E 1ST HALF	2					
011010-0031	2003 R/E 2ND HALF	2-					
011010-0032	2004 R/E 1ST HALF	112-	490-				
011010-0033	2004 R/E 2ND HALF	79-	383-				
011010-0034	2005 R/E 1ST HALF	98-	518-	252-	252-	100.00	
011010-0035	2005 R/E 2ND HALF	98-	387-	318-	318-	100.00	
011010-0036	2006 R/E 1ST HALF	145-	8-	322-	322-	100.00	
011010-0037	2006 R/E 2ND HALF	261-	29-	322-	322-	100.00	
011010-0038	2007 R/E 1ST. HALF	261-	47-	322-	322-	100.00	
011010-0039	2007 R/E 2ND HALF	261-	47-	322-	322-	100.00	
011010-0040	2008 R/E 1ST HALF	269-	245-	386-	386-	100.00	
011010-0041	2008 R/E 2ND. HALF	269-	490-	285-	285-	100.00	
011010-0042	2009 R/E 1ST. HALF	281-	435-	269-	269-	100.00	
011010-0043	2009 R/E 2ND HALF	444-	476-	269-	269-	100.00	
011010-0044	2010 R/E 1ST HALF	470-	547-	282-	282-	100.00	
011010-0045	2010 R/E 2ND HALF	451-	444-	269-	269-	100.00	
011010-0046	2011 R.E. 1ST HALF	599-	1,488-	307-	307-	100.00	
011010-0047	2011 R.E. 2ND HALF	931-	515-	307-	307-	100.00	
011010-0048	2012 R/E 1ST HALF	1,313-	572-	329-	329-	100.00	
011010-0049	2012 R/E 2ND HALF	1,324-	728-	329-	329-	100.00	

			Current Year		Projected Inc./Dec.	Dept Request % FY/2027	Admin Request Inc./Dec. % FY/2027
	Prior Years FY/2024	Prior Years FY/2025	Amended Budget	Actual On 2026/01			
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PERSONAL PROPERTY TAXES							
011030-0004	1991 PERSONAL PROPERTY						
011030-0005	1992 PERSONAL PROPERTY 1ST HAL						
011030-0006	CURRENT MOBILE HOME TAXES	209,491-	197,111-	190,000-		190,000	100.00-
011030-0007	1992 PERSONAL PROPERTY 2ND HAL						
011030-0008	1993 PERSONAL PROPERTY 1ST HAL						
011030-0010	1993 P.P. 2nd HALF						
011030-0011	1994 P.P. 1st HALF						
011030-0012	TAXES RECEIVABLE 1994 P.P.2ND						
011030-0013	TAXES RECEIVABLE 1995 P.P. 1ST						
011030-0014	TAXES RECEIVABLE 1995 PP 2nd H						
011030-0015	TAXES RECEIVABLE 1996 P.P. 1ST						
011030-0016	TAXES RECEIVABLE 1996 P.P.2ND						
011030-0017	TAXES RECEIVABLE 1997 P.P.1ST						
011030-0018	TAXES RECEIVABLE 1997 P.P.2ND						
011030-0019	TAXES RECEIVABLE 1998 P.P. 1ST						
011030-0020	TAXES RECEIVABLE-1998 P.P. 2ND						
011030-0021	TAXES RECEIVABLE-1999 P.P. 1ST						
011030-0022	TAXES REC. 1999 PER. PROP.2ND H						
011030-0023	TAXES REC. 2000 PER.PROP. 1ST						
011030-0024	TAXES REC.2000 PERS.PROP.2ND H						
011030-0025	TAXES REC.2001 PERS.PROP.1ST.H						
011030-0026	TAXES REC.2001 PERS.PROP. 2ND.						
011030-0027	2002 PERS.PROP.1ST HALF						
011030-0028	2002 PERS.PROP 2ND HALF						
011030-0029	2003 PERS.PROP. 1ST HALF						
011030-0030	2003 PERS.PROP. 2ND HALF						
011030-0031	2004 PERS.PROP.1ST HALF						
011030-0032	2004 PERS.PROP.2ND HALF						
011030-0033	2005 PERS. PROP. 1ST HALF		23-		23-	100.00	
011030-0034	2005 PERS. PROP. 2ND HALF	155-	149-		149-	100.00	
011030-0035	2006 PERS. PROP. 1ST HALF	31-	44-		44-	100.00	
011030-0036	2006 PERS. PROP. 2ND HALF	88-	19-		19-	100.00	
011030-0037	2007 PERS.PROP. 1ST.HALF	125-	6-		6-	100.00	
011030-0038	2007 PERS.PROP. 2ND HALF	61-	68-		68-	100.00	
011030-0039	2008 PERS.PROP. 1ST.HALF	38-	61-	133-	133-	100.00	
011030-0040	2008 PERS. PROP. 2ND HALF	28-	61-	177-	177-	100.00	
011030-0041	2009 PERS. PROP. 1ST HALF		70-	408-	408-	100.00	
011030-0042	2009 PERS PROP. 2ND HALF	169-	265-	378-	378-	100.00	
011030-0043	2010 PERS. PROP. 1ST HALF	195-	307-	149-	149-	100.00	
011030-0044	2010 PERS. PROP. 2ND HALF	491-	385-	115-	115-	100.00	
011030-0045	SHORT TERM RENTAL- NOW 3-10-11						
011030-0046	2011 PERS PROP 1ST HALF	285-	340-	56-	56-	100.00	
011030-0047	2011 PERS PROP 2ND HALF	777-	806-	5-	5-	100.00	
011030-0048	2012 P/P 1ST HALF	31-	494-	209-	209-	100.00	
011030-0049	2012 P/P 2ND HALF	44-	948-	360-	360-	100.00	
011030-0050	2013 P/P 1ST HALF	118-	1,048-	786-	786-	100.00	
011030-0051	2013 P/P 2ND HALF	115-	775-	840-	840-	100.00	

				Current Year		Projected Inc./Dec.	Dept Request % FY/2027	Admin Request Inc./Dec. % FY/2027
		Prior Years FY/2024	Prior Years FY/2025	Amended Budget	Actual On 2026/01			
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PERSONAL PROPERTY TAXES								
011030-0052	2014 P/P 1ST HALF	70-	227-	277-	277-	100.00		
011030-0053	2014 P/P 2ND HALF	373-	653-	352-	352-	100.00		
011030-0054	2015 P/P 1ST HALF	228-	469-	197-	197-	100.00		
011030-0055	2015 P/P 2ND HALF	467-	356-	93-	93-	100.00		
011030-0056	2016 P/P 1ST HALF	349-	210-	224-	224-	100.00		
011030-0057	2016 P/P 2ND HALF	1,676-	210-	496-	496-	100.00		
011030-0058	2017 P/P 1ST HALF	279-	509-	146-	146-	100.00		
011030-0059	2017 P/P 2ND HALF	1,506-	474-	121-	121-	100.00		
011030-0060	2018 P/P 1ST HALF	2,934-	344-	357-	357-	100.00		
011030-0061	2018 P/P 2ND HALF	5,342-	309-	107-	107-	100.00		
011030-0062	2019 PP 1ST HALF	8,059-	4,684-	414-	414-	100.00		
011030-0063	2019 PP 2ND HALF	16,928-	5,831-	556-	556-	100.00		
011030-0064	2020 PP 1ST HALF	12,472-	7,598-	6,346-	6,346-	100.00		
011030-0065	2020 PP 2ND HALF	39,309-	25,283-	10,294-	10,294-	100.00		
011030-0066	2021 PP 1ST HALF	45,442-	27,602-	10,013-	10,013-	100.00		
011030-0067	2021 PP 2ND HALF	174,323-	96,959-	19,957-	19,957-	100.00		
011030-0068	2022 PP 1ST HALF	224,395-	98,481-	15,476-	15,476-	100.00		
011030-0069	2022 PP 2ND HALF	1,289,851-	323,325-	81,982-	81,982-	100.00		
011030-0070	2023 PP 1ST HALF	2,136,318-	236,058-	28,079-	28,079-	100.00		
011030-0071	2023 PP 2ND HALF	29,563,269-	1,094,585-	142,521-	142,521-	100.00		
011030-0072	2024 PP 1ST HALF	24,615,784-	2,168,497-	136,286-	136,286-	100.00		
011030-0073	2024 PP 2ND HALF	29,941,954-	619,540-	619,540-	619,540-	100.00		
011030-0074	2025 PP 1ST HALF	25,100,996-	1,265,731-	1,265,731-	1,265,731-	100.00		
011030-0075	2025 PP 2ND HALF		71,347,000-	31,561,543-	39,785,457	55.76-	71,347,000	100.00-
011030-0076	2026 PP 1ST HALF							
011030-0077	2026 PP 2ND HALF		58,351,156-	59,338,745-	71,537,000-	33,905,033-		72,400,000-
	--TOTAL DEPARTMENT--	58,351,156-	59,338,745-	71,537,000-	33,905,033-		72,400,000-	72,400,000-
	--TOTAL DEPARTMENT--	58,351,156-	59,338,745-	71,537,000-	33,905,033-	37,631,967	52.60-	72,590,000-
011040	MACHINERY AND TOOLS TAXES							
011040-0001	CURRENT MACHINERY AND TOOLS TA	8,825,315-	9,334,083-	9,533,816-		9,533,816	100.00-	9,300,000-
011040-0002	DELINQ. MACHINERY & TOOLS TAX							233,816
011040-0003	SHORT TERM RENTAL TAX	391,687-	343,474-	300,000-	124,360-	175,640	58.55-	300,000-
		9,217,002-	9,677,557-	9,833,816-	124,360-			9,600,000-
	--TOTAL DEPARTMENT--	9,217,002-	9,677,557-	9,833,816-	124,360-	9,709,456	98.74-	9,600,000-
011050	MERCHANDISE CAPITAL TAXES							
011050-0001	CURRENT MERCHANDISE CAPITAL TAXE							
011050-0002	DELINQ. MERCHANDISE CAPITAL							
011060	PENALTIES AND INTEREST							
011060-0001	PENALTIES	1,765,169-	1,782,705-	1,600,000-	600,845-	999,155	62.45-	1,500,000-
011060-0002	INTEREST AND COSTS ON TAXES	905,398-	944,985-	700,000-	365,211-	334,789	47.83-	800,000-
011060-0003	DEFERRED PENALTIES COLLECTED							100,000-
011060-0004	INTEREST WINCHESTER CONTAINER							14,29
		2,670,567-	2,727,690-	2,300,000-	966,056-			2,300,000-
	--TOTAL DEPARTMENT--	2,670,567-	2,727,690-	2,300,000-	966,056-	1,333,944	58.00-	2,300,000-

			Current Year			Projected Inc./Dec.	Dept Request % FY/2027	Admin Request Inc./Dec. % FY/2027
	Prior Years FY/2024	Prior Years FY/2025	Amended Budget	Actual On 2026/01	Expenditure			
	-----	-----	-----	-----	-----			
MOTOR VEHICLE LICENSES								
012050-0005	MOTOR VEHICLE LICENSE 1996							
012050-0006	MOTOR VEHICLE LICENSE 1997							
012050-0007	MOTOR VEHICLE LICENSE 1998							
012050-0008	MOTOR VEHICLE LICENSE 1999							
012050-0009	MOTOR VEHICLE LICENSE 2000							
012050-0010	MOTOR VEHICLE LICENSE 2001							
012050-0011	MOTOR VEHICLE LICENSE 2002							
012050-0012	MOTOR VEHICLE LICENSE 2003							
012050-0013	MOTOR VEHICLE LICENSE 2004							
012050-0014	MOTOR VEHICLE LICENSE 2005							
012050-0015	MOTOR VEHICLE LICENSE 2006							
012050-0016	MOTOR VEHICLE LICENSE 2007	75-		25-		25-	100.00	
012050-0017	MOTOR VEHICLE LICENSE 2008	50-	25-	25-		25-	100.00	
012050-0018	MOTOR VEHICLE LICENSE 2009	25-	25-	185-		185-	100.00	
012050-0019	MOTOR VEHICLE LIC 2010+	2,734,348-	2,795,736-	2,700,000-	401,253-	2,298,747	85.14-	2,700,000-
		2,734,498-	2,795,786-	2,700,000-	511,112-			2,900,000-
	--TOTAL DEPARTMENT--	2,734,498-	2,795,786-	2,700,000-	511,112-	2,188,888	81.07-	2,900,000-
								7.41
012060-0001	BANK STOCK TAXES & BANK FRANCH	708,563-	756,302-	700,000-		700,000	100.00-	750,000-
		708,563-	756,302-	700,000-				50,000-
	--TOTAL DEPARTMENT--	708,563-	756,302-	700,000-		700,000	100.00-	750,000-
								50,000-
								7.14
012070	TAXES ON RECORDATION AND WILLS							
012070-0001	RECORDATION TAXES	1,661,742-	1,763,549-	1,800,000-	1,332,214-	467,786	25.99-	1,981,519-
012070-0002	TAX ON WILLS	25,964-	32,925-	25,000-	18,536-	6,464	25.86-	25,000-
012070-0003	ADDITIONAL TAX ON DEEDS OF CON	510,853-	557,596-	595,858-	429,934-	165,924	27.85-	662,476-
		2,198,559-	2,354,070-	2,420,858-	1,780,684-			66,618-
	--TOTAL DEPARTMENT--	2,198,559-	2,354,070-	2,420,858-	1,780,684-	640,174	26.44-	2,668,995-
								11.18
012100	LODGING & MEALS TAX							
012100-0001	HOTEL AND MOTEL ROOM TAXES							
012100-0002	MEALS TAX							
012100-0003	HOTEL & MOTEL ROOM TAXES 1992							
012100-0004	HOTEL & MOTEL ROOM TAXES 1993							
012100-0005	HOTEL & MOTEL ROOM TAXES 1994							
012100-0006	MEALS TAX 1992							
012100-0007	MEALS TAX 1993							
012100-0008	MEALS TAX 1994							
012100-0009	MEALS TAX 1995							
012100-0010	HOTEL & MOTEL TAXES 1995							
012100-0011	HOTEL & MOTEL ROOM TAX 1996							
012100-0012	MEALS TAX 1996							
012100-0013	HOTEL & MOTEL ROOM TAX 1997							
012100-0014	MEALS TAX 1997							

			Current Year		Projected Inc./Dec.	Dept Request % FY/2027	Admin Request % FY/2027	
	Prior Years FY/2024	Prior Years FY/2025	Amended Budget	Actual On 2026/01				
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LODGING & MEALS TAX								
012100-0015	HOTEL & MOTEL ROOM TAX 1998							
012100-0016	MEALS TAX 1998							
012100-0017	MEALS TAX 1999							
012100-0018	HOTEL & MOTEL ROOM TAX 1999							
012100-0019	HOTEL & MOTEL ROOM TAX 2000							
012100-0020	MEALS TAX 2000							
012100-0021	HOTEL & MOTEL ROOM TAX 2001							
012100-0022	MEALS TAX 2001							
012100-0023	HOTEL & MOTEL ROOM TAX 2002							
012100-0024	MEALS TAX 2002							
012100-0025	HOTEL & MOTEL ROOM TAX 2003							
012100-0026	MEALS TAX 2003							
012100-0027	LODGING TAX 2004							
012100-0028	MEALS TAX 2004							
012100-0029	LODGING TAX 2005							
012100-0030	MEALS TAX 2005							
012100-0031	LODGING TAX 2006							
012100-0032	MEALS TAX 2006							
012100-0033	LODGING TAX 2007							
012100-0034	MEALS TAX 2007							
012100-0035	LODGING TAX 2008							
012100-0036	MEALS TAX 2008							
012100-0037	LODGING TAX 2009							
012100-0038	MEALS TAX 2009							
012100-0039	Lodging Tax 2010							
012100-0040	Meals Tax 2010							
012100-0041	LODGING TAX	1,393,300-	1,434,942-	1,629,383-	579,343-	1,050,040	64.44-	1,400,000-
012100-0042	MEALS TAX	7,550,164-	7,974,230-	8,658,000-	3,128,012-	5,529,988	63.87-	8,289,813-
		8,943,464-	9,409,172-	10,287,383-	3,707,355-			368,187
	--TOTAL DEPARTMENT--	8,943,464-	9,409,172-	10,287,383-	3,707,355-	6,580,028	63.96-	9,689,813-
								597,570
								5.81-
012120	STREET LIGHTS & STAR FORT FEES							
012120-0001	ST. LIGHT PROP. ASSESSMENT-198							
012120-0002	DEFERRED STREET LIGHT ASSESSME							
012120-0003	STREET LIGHTS RECEIV.1993 1ST							
012120-0004	STREET LIGHTS RECEIV.1993 2ND							
012120-0005	STREET LIGHTS 1994 1ST HALF							
012120-0006	STREET LIGHTS 1994 2ND HALF							
012120-0007	STREET LIGHTS 1995 1ST HALF							
012120-0008	STREET LIGHTS 1995 2ND HALF							
012120-0009	STREET LIGHTS 1996 1ST HALF							
012120-0010	STREET LIGHTS 1996 2ND HALF							
012120-0011	1997 STREET LIGHTS 1ST HALF							
012120-0012	1997 STREET LIGHTS 2ND HALF							
012120-0013	1998 STREET LIGHTS 1ST HALF							
012120-0014	1998 STREET LIGHTS 2ND HALF							

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	Prior Years FY/2024	Prior Years FY/2025	Amended Budget	Actual On 2026/01	Expenditure			
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STREET LIGHTS & STAR FORT FEES								
012120-0015	1999 STREET LIGHTS 1ST HALF							
012120-0016	1999 STREETS LIGHTS 2ND HALF							
012120-0017	2000 STREET LIGHTS 1ST HALF							
012120-0018	2000 STREET LIGHTS 2ND HALF							
012120-0019	2001 STREET LIGHTS 1ST HALF							
012120-0020	2001 STREET LIGHTS 2ND HALF							
012120-0021	2002 STREET LIGHTS 1ST HALF							
012120-0022	2002 STREET LIGHTS 2ND HALF							
012120-0023	2003 STREET LIGHTS 1ST HALF							
012120-0024	2003 STREET LIGHTS 2ND HALF							
012120-0025	2004 STREET LIGHTS 1ST HALF							
012120-0026	2004 STREET LIGHTS 2ND HALF							
012120-0027	2005 STREET LIGHTS 1ST HALF							
012120-0028	2005 STREET LIGHTS 2ND HALF							
012120-0029	2006 STREET LIGHTS 1ST HALF							
012120-0030	2006 STREET LIGHTS 2ND HALF							
012120-0031	2007 STREET LIGHTS 1ST HALF							
012120-0032	2007 STREET LIGHTS 2ND HALF							
012120-0033	2008 STREET LIGHTS 1ST HALF							
012120-0034	2008 STREET LIGHTS 2ND HALF							
012120-0035	2009 STREET LIGHTS 1ST HALF							
012120-0036	2009 STREET LIGHTS 2ND HALF							
012120-0037	2010+ STREET LIGHTS 1ST 1/2	11,889-	12,128-	12,025-	318-	11,707	97.36-	12,025-
012120-0038	2010+ STREET LIGHTS 2ND HALF	12,164-	12,192-	12,025-	10,557-	1,468	12.21-	12,025-
012120-0050	STAR FORT FEES	8,238-	8,160-	8,300-	4,020-	4,280	51.57-	8,300-
		32,291-	32,480-	32,350-	14,895-			32,350-
	--TOTAL DEPARTMENT--	32,291-	32,480-	32,350-	14,895-	17,455	53.96-	32,350-
TOTAL - OTHER LOCAL TAXES								
		52,381,945-	54,297,220-	56,564,743-	17,132,074-	39,432,669	69.71-	55,451,158-
								1,113,585
								1.97-
013000	PERMITS PRIVILEGE FEES & REGUL							
013010	DOG LICENSES							
013010-0001	DOG LICENSES - 3501	24,415-	22,617-	25,000-	7,590-	17,410	69.64-	25,000-
		24,415-	22,617-	25,000-	7,590-			25,000-
	--TOTAL DEPARTMENT--	24,415-	22,617-	25,000-	7,590-	17,410	69.64-	25,000-
013030	PERMITS AND OTHER LICENSES							
013030-0004	LAND USE APPLICATION FEES - 12	7,175-	8,050-	8,000-	8,700-	700-	8.75	7,400-
013030-0005	TRANSFER FEES - 2106	3,472-	3,515-	3,500-	2,222-	1,278	36.51-	3,500-
013030-0006	FRANCHISE FEES							
013030-0007	DEVELOPMENT REVIEW FEES	592,096-	518,731-	500,000-	312,785-	187,215	37.44-	540,000-
013030-0008	BUILDING PERMITS - 3401	1,912,376-	1,291,245-	1,596,499-	638,965-	957,534	59.98-	1,606,142-
013030-0009	2% STATE FEES	425-	509-		7,134-	7,134-	100.00	

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FUND #010 PERMITS PRIVILEGE FEES & REGUL

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				Current Year			Projected	Dept Request	Admin Request				
		Prior Years	Prior Years	Amended	Actual On	Inc./Dec.			Inc./Dec.	%			
		FY/2024	FY/2025	Budget	2026/01	Expenditure			FY/2027	%			

PERMITS AND OTHER LICENSES													
013030-0010	ELECTRICAL PERMITS - 3401	430,425-	155,874-	121,749-	51,351-	-----	70,398	57.82-	122,775-	1,026- .84			
013030-0012	PLUMBING PERMITS - 3401	27,705-	24,038-	36,781-	9,852-	-----	26,329	73.21-	37,101-	320- .87			
013030-0014	MECHANICAL PERMITS - 3401	97,021-	102,785-	137,291-	50,154-	-----	87,137	63.47-	138,414-	1,123- .82			
013030-0015	SPECIAL INSPECTIONS - 3401												
013030-0019	SIGN PERMITS - 3401	7,190-	6,750-	7,680-	4,125-	-----	3,555	46.29-	7,775-	95- 1.24			
013030-0024	EROSION & SEDIMENT CONTROL PER												
013030-0031	PERMITS - COMMERCIAL BURNING		100-		100-	-----	100-	100.00					
013030-0032	DONATIONS - RECREATION IMPACT												
013030-0033	SET OFF DEBT-FEES												
013030-0034	EMERGENCY SERVICES												
013030-0035	EXPLOSIVE STORAGE PERMITS	400-	3,200-		3,100-	-----	3,100-	100.00					
013030-0036	BLASTING PERMITS	1,400-	2,250-		1,200-	-----	1,200-	100.00					
013030-0037	INSTITUTIONAL INSPECTIONS PERM	10,800-	5,900-	11,000-	1,300-	-----	9,700	88.18-	11,000-				
013030-0038	DAY CARE FACILITIES PERMIT												
013030-0039	FM TRAINING SERVICES												
013030-0040	ANNUAL BLASTING PERMIT												
013030-0041	ANNUAL BURNING PERMIT												
013030-0042	FIRE PROTECTION SYSTEMS TESTS												
013030-0043	FIRE SPRINKLER PERMITS												
013030-0044	LAND DISTURBANCE PERMITS (4201	564,235-	326,561-	361,000-	159,137-	-----	201,863	55.92-	310,250-	50,750 14.06-			
013030-0045	FIRE LANE VIOLATIONS												
013030-0046	SEPTIC HAULERS PERMIT	400-	1,000-		1,400-	-----	1,400-	100.00					
013030-0047	SEWAGE INSTALLATION LICENSE	600-	1,200-										
013030-0048	RESIDENTIAL PUMP AND HAUL FEE	200-	50-										
013030-0049	COMMERCIAL PUMP AND HAUL FEE												
013030-0050	TRANSFER DEVELOPMENT RIGHTS	3,200-	11,300-		1,400-	-----	1,400-	100.00					
013030-0051	FIRE INSPECTIONS/PERMITS/REVIE												
013030-0052	SMALL CELL TOWER PERMIT												
		3,659,120-	2,463,058-	2,783,500-	1,252,925-				2,784,357-				
	--TOTAL DEPARTMENT--	3,659,120-	2,463,058-	2,783,500-	1,252,925-		1,530,575	54.99-	2,784,357-	857- .03			
	TOTAL - PERMITS PRIVILEGE FEES & REGUL	3,683,535-	2,485,675-	2,808,500-	1,260,515-		1,547,985	55.12-	2,809,357-	857- .03			
014000	FINES AND FORFEIATURES												
014010	FINES AND FORFEIATURES												
014010-0001	COURT FINES & BOND FORFEIATURES	235,913-	315,537-	250,000-	129,953-	-----	120,047	48.02-	350,000-	100,000- 40.00			
014010-0002	SHERIFF FINES												
014010-0003	PENALTY - BAD CHECKS	20,012-	19,519-	12,000-	10,910-	-----	1,090	9.08-	12,000-				
014010-0004	REGISTRAR FINES	1,300-	300-		100-	-----	100-	100.00					
014010-0005		257,225-	335,356-	262,000-	140,963-				362,000-				
	--TOTAL DEPARTMENT--	257,225-	335,356-	262,000-	140,963-		121,037	46.20-	362,000-	100,000- 38.17			
	TOTAL - FINES AND FORFEIATURES	257,225-	335,356-	262,000-	140,963-		121,037	46.20-	362,000-	100,000- 38.17			

1/07/2026 COUNTY OF FREDERICK
FUND #010 FINES AND FORFEITURES

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				Current Year		Projected Inc./Dec.	Dept Request % FY/2027	Inc./Dec. % FY/2027	Admin Request
		Prior Years FY/2024	Prior Years FY/2025	Amended Budget	Actual On 2026/01				
		-----	-----	-----	-----	-----	-----	-----	-----
015000	REVENUE FROM USE OF MONEY AND								
015010	REVENUE FROM USE OF MONEY								
015010-0001	INTEREST ON BANK DEPOSITS	5,790,494-	4,384,772-	4,300,000-	3,262,876-	_____	1,037,124	24.12-	4,000,000-
015010-0004	INTEREST OTHER					_____			
015010-0005	INTEREST LORD FAIRFAX COMM SCI					_____			
015010-0006	INTEREST LORD F/F COMM COLL CE					_____			
		5,790,494-	4,384,772-	4,300,000-	3,262,876-			4,000,000-	
	--TOTAL DEPARTMENT--	5,790,494-	4,384,772-	4,300,000-	3,262,876-		1,037,124	24.12-	4,000,000-
015020	REVENUE FROM USE OF PROPERTY								
015020-0001	RENTAL OF GENERAL PROPERTY	1,761-	920-	920-	_____	920	100.00-	948-	28-
015020-0002	SUNNYSIDE RENTAL INCOME	53,860-	61,388-	51,625-	15,027-	36,598	70.89-	27,950-	23,675
015020-0003	SALE OF RAIN BARRELS					_____			
015020-0005	SALE OF SURPLUS - TREASURER					_____			
015020-0006	SALE OF SALVAGE AND SURPLUS	312,729-	7,548-	3,050-	_____	3,050-	100.00	_____	
015020-0007	SALE OF SALVAGE AND SURPLUS-SH	66,823-	79,970-	25,000-	8,833-	16,167	64.67-	25,000-	
015020-0008	SALE OF BOCA BOOKS					_____			
015020-0009	USE OF COUNTY FACILITIES - WIN					_____			
015020-0010	SALE OF MAPS, BOOKS, ETC.		14-			_____			
015020-0011	PARK RECEIPTS-REFRESHMENT STAN					_____			
015020-0012	PARK RECEIPTS - FIREWOOD					_____			
015020-0013	PARK RECEIPTS - SALE SURPLUS E					_____			
015020-0014	CLEARBROOK CONCESSION SALES	2-	14	_____		_____			
015020-0015	SHERANDO CONCESSION SALES		3	_____		_____			
015020-0016	SALE OF RECREATION EQUIPMENT					_____			
015020-0017	RENTAL OF RECREATION EQUIPMENT					_____			
015020-0018	SALE OF SALVAGE & SURPLUS - PA		1,186-	453-	_____	453-	100.00	_____	
015020-0019	FORFEITED PROPERTY AND FUNDS	73,428-				_____			
015020-0020	SALE OF FIRE REPORT					_____			
015020-0021	SALE OF PROPERTY	10,500-				_____			
015020-0022	FACTS & FIGURES EDC					519,103-	151,009-	77,545-	27,363-
									53,898-
	--TOTAL DEPARTMENT--	519,103-	151,009-	77,545-	27,363-		50,182	64.71-	53,898-
									23,647
									30.49-
	TOTAL - REVENUE FROM USE OF MONEY AND	6,309,597-	4,535,781-	4,377,545-	3,290,239-		1,087,306	24.84-	4,053,898-
016000	CHARGES FOR SERVICES								
016010	COURT COSTS								
016010-0002	EXCESS FEES OF CLERKS - 2106	30,615-	22,512-	50,000-	_____	50,000	100.00-	23,000-	27,000
016010-0003	SHERIFF'S FEES	2,524-	2,524-	2,524-	2,524-	_____		2,524-	
016010-0004	COURT CASES-ATTORNEY FEES					_____			
016010-0005	LAW LIBRARY FEES - 2108	14,240-	17,541-	12,200-	11,970-	_____	230	1.89-	17,000-
016010-0006	EMERGENCY 911 FEES					_____			4,800-
016010-0007	HANDGUN PERMIT FEES	41,681-	43,938-	50,000-	33,559-	16,441	32.88-	50,000-	_____

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		Prior Years FY/2024	Prior Years FY/2025	Amended Budget	Actual On 2026/01						
		-----	-----	-----	-----	-----	-----	-----			
COURT COSTS											
016010-0008	CLERK FEES-COURTHOUSE SECURITY	178,894-	218,235-	217,000-	106,493-	110,507	50.92-	200,000-	17,000	7.83-	-----
016010-0009	STATE COLLECTIONS REIMBURSEMENT										-----
016010-0010	BOND MANAGEMENT FEES-PLANNING	35,800-	34,100-	40,000-	16,450-	23,550	58.88-	30,650-	9,350	23.38-	-----
016010-0011	COURTHOUSE ADA MAINTENANCE FEE	34,951-	42,878-		23,041-	23,041-	100.00				-----
016010-0013	E-SUMMONS FEES	19,652-	22,131-	27,000-	8,971-	18,029	66.77-	27,000-			-----
016010-0014	BLOOD/INA TEST FEES	1,457-	1,517-	1,000-	1,066-		66-	6.60	1,000-		-----
016010-0015	COMMONWEALTH E-SUMMONS FEES	6,987-	8,342-		3,722-	3,722-	100.00	8,000-	8,000-	100.00	-----
016010-0016	FEES SHORT TERM LODGING-PLANNIN	3,800-	2,500-	1,000-	2,200-	1,200-	120.00	2,500-	1,500-	150.00	-----
		370,601-	416,218-	400,724-	209,996-			361,674-			
	--TOTAL DEPARTMENT--	370,601-	416,218-	400,724-	209,996-	190,728	47.60-	361,674-	39,050	9.74-	
016020											
016020-0001	COMMONWEALTH'S ATTORNEY FEES -										-----
016030	CHARGES-LAW ENFORCEMENT/TRAFFI										-----
016030-0001	SHERIFF PARKING TICKETS	720-	600-		580-	580-	100.00				-----
016030-0007	WORK RELEASE FEES-JAIL FUND 10										-----
016030-0008	PRISONER FEES FM OTHER LOCALI										-----
016030-0009	FEDERAL BUREAU OF PRISONS										-----
		720-	600-		580-						
	--TOTAL DEPARTMENT--	720-	600-		580-	580-					
016040-0001	PURCHASED SERVICES-TITLE XX										-----
016050	CHARGES FOR CORRECTION AND DET										-----
016060	CHARGES FOR OTHER PROTECTION										-----
016060-0002	DONATIONS,ADOPT/RECLAIM FEES	48,146-	46,714-	66,000-	23,068-	42,932	65.05-	66,000-			-----
016060-0003	SPAY/NEUTER FEE	12,020-	5,300-	9,000-	1,940-	7,060	78.44-	9,000-			-----
016060-0004	DONATIONS, CONSERVATION EASEME										-----
		60,366-	52,014-	75,000-	25,008-			75,000-			
	--TOTAL DEPARTMENT--	60,366-	52,014-	75,000-	25,008-	49,992	66.66-	75,000-			
016130	CHARGES FOR PARKS AND RECREATI										-----
016130-0005	RECREATION ADMISSION FEES	122,723-	124,182-	123,000-	63,002-	59,998	48.78-	127,907-	4,907-	3.99	-----
016130-0006	PARK FEES - PADDLE BOATS - CLE										-----
016130-0007	PARK FEES - PADDLE BOATS - SIE										-----
016130-0008	RECREATION basicREC PROGRAM FE	2,075,608-	2,158,458-	2,400,000-	1,088,319-	1,311,681	54.65-	2,251,485-	148,515	6.19-	-----
016130-0009	OUTDOOR COURT RENTALS	22,132-	42,195-	1,000-	1,124-		124-	12.40	1,000-		-----
016130-0010	RECREATION LEAGUE FEES	85,831-	185,917-	95,000-	130,767-	35,767-	37.65	206,917-	111,917-	117.81	-----
016130-0011	RECREATION RACE REGISTRATION F	89,057-	186,718-	175,000-	69,711-	105,289	60.17-	192,317-	17,317-	9.90	-----
016130-0012	RECREATION SPONSORSHIP FEES				360-		360-	100.00			-----
016130-0013	RECREATION PROGRAM FEES	347,907-	264,598-	360,000-	78,090-	281,910	78.31-	272,536-	87,464	24.30-	-----
016130-0014	COMMUNITY RECREATION SPECIAL E	372,654-	276,483-	380,000-	140,961-	239,039	62.91-	291,295-	88,705	23.34-	-----
016130-0015	RECREATION TRIPS AND EXCURSION	57,177-	54,643-	185,000-	29,425-	155,575	84.09-	165,000-	20,000	10.81-	-----
016130-0016	CONCESSION STAND SALES				32,688-	75,000-	30,771-	44,229	58.97-	75,000-	-----
016130-0017	STONEWALL BALLFIELDS	500-	13	11,000-	10,438-	562	5.11-	25,000-	14,000-	127.27	-----

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		Prior Years FY/2024	Prior Years FY/2025	Amended Budget	Actual On 2026/01				
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CHARGES FOR PARKS AND RECREATION									
016130-0018	SHERANDO BALLFIELDS	14,943-	25,293-	12,000-	15,571-	3,571-	29.76	25,000-	13,000- 108.33
016130-0019	SHERANDO SOCCER FIELDS	24,000-	7,421-	18,000-	9,743-	8,257	45.87-	18,000-	
016130-0020	INDOOR FACILITY RENTALS	22,969-	23,235-	23,000-	11,778-	11,222	48.79-	23,932-	932- 4.05
016130-0021	RECREATION CLUB FEES								
016130-0022	CLEARBROOK SHELTER RENTALS	38,024-	51,069-	33,000-	10,076-	22,924	69.47-	44,000-	11,000- 33.33
016130-0023	SHERANDO SHELTER RENTALS	15,604-	10,194-	14,000-	8,977-	5,023	35.88-	14,000-	
016130-0024	POOL RENTALS	23,231-	23,725-	24,600-	3,990-	20,610	83.78-	25,830-	1,230- 5.00
016130-0025	SALE OF TICKETS - BUSCH GARDEN								
016130-0026	SALE OF TICKETS - VRPS								
016130-0027	RECREATION MERCHANDISE FOR RES	41,186-	31,455-	12,700-	15,999-	3,299-	25.98	32,399-	19,699- 155.11
016130-0028	VENDING MACHINE COMMUNITY CENT	850-	66-						
016130-0033	SPORTS AND ATHLETICS INSTRUCT								
016130-0034	SPORTS AND ATHLETICS SPEC.EVEN								
016130-0035	SPORTS AND ATHLETICS TRIPS & E								
016130-0036	VENDING MACHINES - SHERANDO								
016130-0037	PARK MERCHANDISE FOR RESALE								
		3,354,396-	3,498,327-	3,942,300-	1,719,102-			3,791,618-	
	--TOTAL DEPARTMENT--	3,354,396-	3,498,327-	3,942,300-	1,719,102-	2,223,198	56.39-	3,791,618-	150,682 3.82-
016160	CHARGES - PLANNING/COMMUNITY D								
016160-0001	SALE OF MAPS, SURVEYS, AND ETC		30-						
016160-0002	SALE OF COUNTY CODE								
016160-0003	ROAD NAME CHANGES								
016160-0004	SALE OF REPORTS-TREAS.								
016160-0005	SALE OF HOUSE NUMBER D-BASE								
016160-0006	SALE OF HISTORIC PLAQUES								
016160-0007	SALE OF FREDERICK COUNTY BOOK								
016160-0008	LEGAL FEES								
016160-0009	SALE OF GIS PRODUCIS	264-	385-	24-		24-	100.00		
016160-0010	POSTPONEMENT FEES-PLANNING	1,500-	4,100-		1,764-	4,515-	24-		
	--TOTAL DEPARTMENT--	1,764-	4,515-		24-		24-		
016170	CHARGES - FIRE AND RESCUE								
016170-0001	SCBA PARTS / REPAIR								
016170-0002	UNIFORMS/ GEAR								
016170-0003	FIRE EQUIPMENT & SUPPLIES			219-		219-	100.00		
016170-0004	EMS EQUIPMENT & SUPPLIES								
016170-0005	FIRE EXTINGUISHER & REFILLS								
				219-					
	--TOTAL DEPARTMENT--			219-		219-			
TOTAL - CHARGES FOR SERVICES		3,787,847-	3,971,674-	4,418,024-	1,954,929-	2,463,095	55.75-	4,228,292-	189,732 4.29-

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		Prior Years FY/2024	Prior Years FY/2025	Amended Budget	Actual On 2026/01				
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DATA PROCESSING FEES - 1220									
019010-0011	NREP RSC OFFICER RECOVERED COS								
019010-0012	RECOVERED COSTS-LANDFILL								
019010-0013	PURCHASING CARD REBATE	181,892-	211,203-	180,000-		180,000	100.00-	200,000-	20,000- 11.11
019010-0014	RECOVERED COSTS-IT/GIS	27,261-	12,261-	12,261-				12,261-	
019010-0015	RECOVERED COSTS-F&R FEE RECOVE	897,761-	728,810-	575,463-	204,397-	371,066	64.48-	811,909-	236,446- 41.09
019010-0016	RECOVERED COSTS-INSPECTIONS								
019010-0017	RECOVERED COST-FIRE COMPANIES	205,185-	206,457-	205,455-	183,874-		21,581	10.50-	205,455-
019010-0018	RECOVERED COSTS-SHERIFF	142,240-	148,855-	168,575-	66,012-	102,563	60.84-	160,000-	8,575 5.09-
019010-0019	RECOVERED COST CARES ACT								
019010-0020	RECOVERED COSTS - FOIA	2,445-	1,830-		1,700-		1,700-	100.00	
		1,591,980-	1,490,825-	1,201,754-	506,076-			1,440,425-	
	--TOTAL DEPARTMENT--	1,591,980-	1,490,825-	1,201,754-	506,076-	695,678	57.89-	1,440,425-	238,671- 19.86
019020	REIMBURSEMENT OF EXPENSES-CIRC								
019020-0001	REIMBURSEMENT - CLARKE COUNTY								
019020-0002	REIMBURSEMENT-COMM ATTY FEE (C	8,434-	8,972-	8,000-	4,673-		3,327	41.59-	8,000-
019020-0003	REIMBURSEMENT - CIRCUIT COURT								
019020-0004	IDA AERIAL PHOTO								
019020-0005	REIMB.-P.WORKS/PLANNING CLEAN	25-	1,205-		1,025-		1,025-	100.00	
		8,459-	10,177-	8,000-	5,698-			8,000-	
	--TOTAL DEPARTMENT--	8,459-	10,177-	8,000-	5,698-	2,302	28.78-	8,000-	
019040-0001	CONTAINER FEES - CLARKE CO. -	68,822-	84,446-	82,692-	46,923-		35,769	43.26-	96,792- 17.05
019040-0002	CONTAINER FEES - FRED.CO.SCH.B								
019040-0003	CONTAINER FEES CITY OF WINCHESTER	55,033-	57,929-	58,140-	35,010-		23,130	39.78-	82,452- 41.82
019040-0004	REFUSE DISPOSAL FEES	101,954-	116,404-	122,532-	78,644-		43,888	35.82-	162,120- 39,588- 32.31
019040-0005	COMPACTOR FEES								
019040-0006	RBCYCLING REVENUE	23,032-	16,639-	13,700-	12,533-		1,167	8.52-	13,900- 200- 1.46
019040-0007	FOSTER PARENT RECRUIT.WINC/CIA								
019040-0008	ECHO VILLAGE SEWER								
019040-0009	LITTER CONTROL CHARGES-CLARKE								
019040-0010	SHERIFF RESTITUTION	5,440-	8,041-		6,000-		6,000-	100.00	
019040-0011	FIRE & RESCUE MERCHANDISE (RES								
019040-0012	CONTAINER FEES - BOWMAN LIBRAR	2,197-	2,206-	2,040-	1,103-		937	45.93-	2,172- 132- 6.47
019040-0013	CONTAINER FEES - OTHER								
019040-0014	RESTITUTION-OTHER	2,912-	4,155-		4,694-		4,694-	100.00	
019040-0015	LITTER-THON/KEEP VA BEAUTIFUL								
019040-0016	RESTITUTION-VICTIM WITNESS								
		259,390-	289,820-	279,104-	184,907-			357,436-	
	--TOTAL DEPARTMENT--	259,390-	289,820-	279,104-	184,907-	94,197	33.75-	357,436-	78,332- 28.07
019050-0001	GASOLINE TAX REFUNDS	16,481-	22,219-	16,000-	9,201-		6,799	42.49-	16,000-
019050-0002	REFUNDS - VPA CLIENTS								16,000-
	--TOTAL DEPARTMENT--	16,481-	22,219-	16,000-	9,201-	6,799	42.49-	16,000-	

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		Prior Years FY/2024	Prior Years FY/2025	Amended Budget	Actual On 2026/01				
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019060	JAIL COSTS								
019060-0001	SHARE OF JAIL COSTS - COMMONWE								
019060-0002	PRISONER BOARD - OTHER LOCAL -								
019060-0003	REIMB. COURT SECURITY CITY OF W								
019070-0001	REIMP. OF EXPENSES-GEN. DIST.	23,060-	27,552-	23,000-	14,950-				
019070-0002	REIMP.-PUBLIC WORK SALARIES	20,000-	20,000-	20,000-			8,050 35.00-	27,000-	4,000- 17.39
019070-0003	REIMP.-PROJECT MANAGEMENT						20,000 100.00-	20,000-	
		43,060-	47,552-	43,000-	14,950-				
	--TOTAL DEPARTMENT--	43,060-	47,552-	43,000-	14,950-		28,050 65.23-	47,000-	4,000- 9.30
019080-0001	REIMP. OF EXPENSES - J & D COU								
019090-0001	REIMP. - HEALTH DEPARTMENT - 5								
019100-0001	REIMP. COMMONWEALTH -ATTY.'S F								
019100-0003	WINCHESTER EDC								
019100-0004	FREDERICK W.RELEASE								
019100-0005	CLARKE W.RELEASE								
019100-0006	REIMP. LYNCHBURG								
019100-0010	STATE SAL. REIMP.HAZ MAT								
019100-0011	REIMP. - TREASURER ASSOC.								
019110	REIMBURSEMENTS								
019110-0001	REIMBURSEMENT-LFSW CONSERVATIO								
019110-0002	REIMP. - VA. TECH. - EXTENSION								
019110-0003	REIMP.TASK FORCE	69,641-	76,093-	93,000-	40,942-		52,058 55.98-	93,000-	
019110-0004	C & P - JAIL								
019110-0005	REIMP.-GYPSY MOH								
019110-0006	RABBIES CLINIC FEES								
019110-0007	EDC REVENUE/RECOVERED COSTS								
019110-0008	SIGN DEPOSITS-PLANNING		607-						
019110-0009	EDC REIMBURSEMENTS BROCHURES								
019110-0010	RBCYLING REIMP. FROM LANDFILL								
019110-0011	CASH PROFFERS MACEDONIA ROAD								
019110-0012	REIMBURSEMENT-CONSTRUCTION PRO								
019110-0013	REIMP. - SHERANDO WATER LINE								
019110-0014	REIMP. - ELECTIONS	500-	1,720-						
019110-0015	WESTMINSTER CANTERBURY LIEU OF	43,551-	59,715-	43,551-	32,631-		10,920 25.07-	60,000-	16,449- 37.77
019110-0016	REIMP.-CALEB HEIGHTS								
019110-0017	REIMP. STREET SIGNS	1,017-	678-						
019110-0018	LABOR-GROUNDS MAINT.FRED CO.SC	284,730-	274,780-	314,000-	171,280-		142,720 45.45-	323,420-	9,420- 3.00
019110-0019	REIMP. - ORCHARDALE								
019110-0020	CHAMBER REIMBURSEMENT-EDC								
019110-0021	REIMP-CITY SHARE CLERKS FRINGE								
019110-0022	REIMBURSEMENT FEASIBILITY STUD								
019110-0023	REIMP. - NW WORKS								
019110-0024	TUITION REIMBURSEMENT								
019110-0025	PROFFERS - WOODSIDE ESTATES								
019110-0026	CONTRIBUTIONS - GRIM PROPERTY								
019110-0027	COMCAST - PEG GRANT	63,102-	54,026-		24,262-		24,262- 100.00		

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					Current Year		Dept Request	Admin Request			
	Prior Years	Prior Years	Amended	Actual On	Projected						
	FY/2024	FY/2025	Budget	2026/01	Expenditure	Inc./Dec.	%	FY/2027	Inc./Dec.	%	FY/2027
<hr/>											
	REIMBURSEMENTS										
019110-0028	PROFFERS - SARATOGA MEADOWS										
019110-0029	PROFFERS - FIRE DEPT.	37,383-	132,891-		1,345-		1,345-	100.00			
019110-0030	PROFFERS - PREMIER PLACE (erro										
019110-0031	REIMB.STATE - RT. 37										
019110-0032	PROFFERS EASTGATE COMMERCE CEN										
019110-0033	PROFFERS - VALLEY MILL ESTATES										
019110-0034	REIMBURSEMENT- WARRIOR ROAD										
019110-0035	REIMB.-ROSE MEMORIAL										
019110-0036	TELECOMMUNICATIONS CENTER REIM										
019110-0037	PROFFERS BRIARWOOD ESTATE SEC.										
019110-0038	PROFFERS-OTHER	150,000-	2,625,000-								
019110-0039	BATTLEFIELD LOCAL GRANTS										
019110-0040	FIRE SCHOOL PROGRAMS	5,560-	13,649-	4,500-	3,308-		1,192	26.49-	4,500-		
019110-0041	REIMB.TEACHING CTR-F&R		250-								
019110-0042	PROFFER SOVEREIGN VILLAGE										
019110-0043	PROFFERS-MERRIMANS CHASE										
019110-0044	PROFFER-HARTWOOD										
019110-0045	PROFFER-LYNNEHAVEN										
019110-0046	PROFFER-RED FOX RUN II										
019110-0047	RECOVERED COSTS - CAPITAL PROJ										
019110-0048	PROFFER- REBUD RUN										
019110-0049	CLERK'S REIMBURSEMENT TO COUNT	6,667-	7,802-	6,617-	4,118-		2,499	37.77-	7,000-	383-	5.79
019110-0050	CARRIER ESTATES										
019110-0051	TWIN LAKES OVERLOOK										
019110-0052	STEEPLECHASE										
019110-0053	SHEN.CITY.GANG TASK FORCE REIMB										
019110-0054	VILLAGE AT HARVEST RIDGE										
019110-0055	SOUTHERN HILLS PROFFER										
019110-0056	SNOWDEN BRIDGE PROFFER	364,090-	1,187,760-		785,197-		785,197-	100.00			
019110-0057	MEADOWS EDGE RACEY PROFFER										
019110-0058	REIMB.-SHERIFF	40,178-	20,604-		12,255-		12,255-	100.00			
019110-0059	CONGRESSIONAL AWARD TASK FORCE										
019110-0060	CEDAR MEADOWS PROFFER										
019110-0061	PARKS-OTHER GRANTS										
019110-0062	WESTBURY COMMONS PROFFER										
019110-0063	MADISON VILLAGE PROFFER	467,344-	104,976-		649,248-		649,248-	100.00			
019110-0064	EQUIP-GROUNDS MAINT.FRED CO SC	102,138-	99,209-	96,500-			96,500	100.00-	99,395-	2,895-	3.00
019110-0065	FREEDOM MANOR PROFFERS										
019110-0066	THE VILLAGE AT MIDDLETOWN PROF	293,844-	7,016-								
019110-0067	NEWTON LANDING PROFFER										
019110-0068	SENSENY VILLAGE PROFFER	1,078,000-	405,000-								
019110-0069	WINCHESTER LANDING PROFFER	361,672-	180,836-								
019110-0070	ABRAMS' CHASE PROFFER	11,505-	7,670-								
019110-0071	SEASONS AT MIDDLETON PLACE PR	57,372-	1,161,783-								
019110-0072	PROFFER OPEQUON CROSSING				24,699-		24,699-	100.00			
019110-0073	VALLEY PIKE PROFFER										
019110-0074	WILLOW RUN PROFFER				3,696-		3,696-	100.00			
	--TOTAL DEPARTMENT--	3,438,294-	6,422,065-	558,168-	1,752,981-		1,194,813-	214.06	587,315-	29,147-	5.22

TOTAL - RECOVERED COSTS

5,357,664- 8,282,658- 2,106,026- 2,473,813-

367,787- 17.46 2,456,176- 350,150- 16.63

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FUND # -010 SHARED EXPENSES - CATEGORICAL

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OTHER CATEGORICAL AID									
024040-0018	CLEAN GRANT								
024040-0020	YOUTH RISK PREVENTION								
024040-0022	DMV - GRANT FUNDING			50,518-	13,518-				
024040-0023	D.A.R.E. GRANTS								
024040-0024	ENHANCE SELECTIVE ENF.GRANT-IM								
024040-0025	CRIME ANALYSIS GRANT								
024040-0026	STATE GRANT- EMERGENCY SERVICE			288,097-	5,602-				
024040-0027	STATE REIMBURSE - ELECTIONS	80,006-				282,495	98.06-	100,000-	188,097
024040-0028	PARKS - STATE GRANTS	37,157-	17,509-	1,354,904-	44,174-	1,310,730	96.74-		1,354,904
024040-0029	GRANTS-PLANNING								
024040-0030	SHERIFF STATE GRANTS	278,987-	328,210-	814,252-	27,189-	787,063	96.66-	225,395-	588,857
024040-0031	SHERIFF_COMM. TRAFFIC GRANT								
024040-0032	GRANTS SOIL & WATER								
024040-0033	JJC GRANT - JUVENILE JUSTICE	128,358-	128,358-	128,358-	64,180-		64,178	50.00-	128,358-
024040-0034	CLERK'S FRINGE REIMBURSEMENT								
024040-0035	RENT/LEASE PAYMENTS	259,328-	279,729-	282,572-	135,794-		146,778	51.94-	265,900-
024040-0036	RECORDS PRESERVATION								
024040-0037	SPAY/NEUTER ASSISTANCE-STATE	4,112-	3,559-	3,045-	501-		2,544	83.55-	2,715-
024040-0038	STATE REIMBURSEMENT - Economic								
024040-0039	VDEM GRANT - SHERIFF								
024040-0040	HISTORIC RESOURCES GRANT(court								
024040-0041	WORK FORCE INVESTMENT ACT								
024040-0042	WIRELESS 911 GRANT	358,159-	361,127-	336,000-	163,959-		172,041	51.20-	336,000-
024040-0043	GYPSY MOTH PROGRAM - STATE								
024040-0044	VDOT-ROADS								
024040-0045	STATE FORFEITTED ASSET FUNDS	10,491-	18,653-		7,215-		7,215-	100.00	
024040-0046	VA DEPT OF HEALTH								
024040-0047	VICTIM WITNESS-COMMONWEALTH OF	74,812-	5,069	192,947-	53,507-		139,440	72.27-	219,525-
024040-0048	SOCIAL SERVICES TANF CPS GRANT								
024040-0049	Social Services VOCa Grant								
024040-0050	STATE FUNDS-COMMUNICATIONS CEN	157,092-	16,926-	154,000-	1,645-		152,355	98.93-	591,600-
024040-0051	F/R OEMS REIMB.								
024040-0052	AUDI RENTAL TAX								
024040-0053	REIMB. PURCHASE DEV RIGHTS								
024040-0054	IT/GIS GRANTS								
024040-0055	FOREST SUSTAINABILITY FUNDS		37,191-						
		1,927,176-	1,781,876-	4,149,708-	1,179,254-				2,549,786-
	--TOTAL DEPARTMENT--	1,927,176-	1,781,876-	4,149,708-	1,179,254-		2,970,454	71.58-	2,549,786-
									1,599,922
									38.56-
	TOTAL - CATEGORICAL AID	3,567,100-	3,524,180-	10,688,846-	4,447,635-		6,241,211	58.39-	8,880,209-
									1,808,637
									16.92-
031000	PAYMENTS IN LIEU OF TAXES								
031010	PAYMENTS IN LIEU OF TAXES								
031010-0001	PAYMENTS IN LIEU OF TAXES	21,255-	20,194-						

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FUND #010 PAYMENTS IN LIEU OF TAXES

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	Prior Years FY/2024	Prior Years FY/2025	Amended Budget	Actual On 2026/01			
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PAYMENTS IN LIEU OF TAXES							
031010-0002	WESTMINSTER CANTERBURY LIEU OF	21,255-	20,194-				
	--TOTAL DEPARTMENT--	21,255-	20,194-				
	TOTAL - PAYMENTS IN LIEU OF TAXES	21,255-	20,194-				
032000	CATEGORICAL AID - FEDERAL						
032040-0001	CETA GRANTS - 8101						
033000	CATEGORICAL AID - FEDERAL						
033010-0001	TELECOMMUTING CENTER						
033010-0002	FEDERAL BUREAU OF PRISONS						
033010-0003	NATIONAL PARK SERVICE						
033010-0004	FEDERAL GRANT-SHERIFF-use 10FN		21,650-		21,650	100.00-	23,300-
033010-0005	JUSTICE GRANT						1,650- 7.62
033010-0006	DMV GRANTS - FEDERAL	24,495-	44,040-				
033010-0007	CIB GRANT PLANNING - FEDERAL						
033010-0008	PUBLIC ASSISTANCE GRANTS - FED	4,580,129-	4,674,410-				
033010-0009	JCC GRANT - JUVENILE GRANT-FED						
033010-0010	FEDERAL GRANTS - DCJS						
033010-0011	CLEAN GRANT - FEDERAL						
033010-0012	DCJS SHERIFF - FEDERAL						
033010-0013	CRIME ANALYSIS GRANT						
033010-0014	OTHER REVENUE - FEDERAL						
033010-0015	GYPSY MOTH PROGRAM - FEDERAL						
033010-0016	CRIME VICTIM ASST.FEDERAL						
033010-0017	DRUG CONTROL FEDERAL (SHERIFF)						
033010-0018	HUD GRANT- COURIROOM						
033010-0019	EMERGENCY SERVICES						
033010-0020	FED FORFEITED ASSETS - DOJ	8,967-	55,125-	183,415-	183,415-	100.00	
033010-0021	EPA GRANT						
033010-0022	HOUSING ILLEGAL ALIENS-FEDERAL	20,998-	1,650-				
033010-0023	FEDERAL VEC GRANT						
033010-0024	MEIH GRANT 2008+						
033010-0025	FEDERAL FUNDS-SHERIFF	4,030-	219,550-	18,587-	18,587-	100.00	
033010-0026	VICTIM WITNESS FEDERAL	112,592-	180,341-				
033010-0027	ARRA SHERIFF SFSF FUNDS						
033010-0028	PUBLIC ASSISTANCE GRANTS ARRA						
033010-0029	CDGB						
033010-0030	EMERGENCY SERVICES GRANT-FEDER	585,449-	17,418-	322,352-	322,052	99.91-	322,352 100.00-
033010-0031	FED FORFEITED ASSETS - TREASUR	4,450-	9,000-				
033010-0032	FEDERAL EMERGENCY SERVICES COV						
033010-0033	FEMA GRANT						
		5,341,110-	5,201,534-	344,002-	202,302-		23,300-
	--TOTAL DEPARTMENT--	5,341,110-	5,201,534-	344,002-	202,302-	141,700 41.19-	23,300- 320,702 93.23-
	TOTAL - CATEGORICAL AID - FEDERAL	5,341,110-	5,201,534-	344,002-	202,302-	141,700 41.19-	23,300- 320,702 93.23-

1/07/2026 COUNTY OF FREDERICK
FUND # -010 CATEGORICAL AID - FEDERAL

- B U D G E T -

R E V E N U E

ACCOUNTING PERIOD 2026/01

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				Current Year		Projected Inc./Dec.	Dept Request % FY/2027	Admin Request % FY/2027
		Prior Years FY/2024	Prior Years FY/2025	Amended Budget	Actual On 2026/01			
		-----	-----	-----	-----	-----	-----	-----
041000	NON-REVENUE RECEIPTS							
041010-0001	INSURANCE RECOVERIES							
051000	TRANSFERS							
051010-0009	NEW ELEMENTARY SCHOOL #3							
051010-0010	GAINESBORO							
051010-0017	TRANSFER OF FUNDS TO AIRPORT A							
051010-0018	TRANSFERS TO CONSOLIDATED SERV							
051020	TRANSFERS							
051020-0001	SCHOOL OPERATING FUND							
051020-0002	SALES TAX FUND							
051020-0003	SCHOOL CONSTRUCTION FUNDS							
051020-0004	SALES TAX FUND	28-	26-					
051020-0005	REVENUE SHARING TRUST FUND							
051020-0006	INDIAN HOLLOW ELEM. SCHOOL CAP.							
051020-0007	DOWELL J. HOWARD-NREP PROJECT							
051020-0008	TRANSFER FROM ANIMAL SHELTER F							
051020-0009	TRANSFER FROM CO CAPITAL FD (BO	7,168,241-	5,672,056-	5,462,775-	5,462,775-			
051020-0010	NEW ELEMENTARY SCHOOL #3						5,462,775	100.00-
051020-0011	NEW HIGH SCHOOL #1							
051020-0012	FREDERICK COUNTY MIDDLE SCHOOL							
051020-0013	TR FROM FUND AIM.RENOVATION							
051020-0021	REG.JAIL PROJECT FD 11							
051020-0022	TRANSFER FROM EMS REVENUE RECO							
051020-0030	ADMINISTRATION BUILDING							
051020-0031	TRANSFER FROM FD. 84 (AIRPORT)							
051020-0032	TRANSFER FROM JAMES WOOD (fund							
051020-0033	TRANSFER FROM FD.20 CENTRAL ST							
051020-0034	TRANSFER FROM FUND 21							
051020-0035	TRANSFER FOR HEALTH INS FUND							
051020-0036	TRANSFER FROM LIBRARY CONST. FU							
051020-0037	TRANSFER FROM CAP PROJ (26)	43,918-						
		7,212,187-	5,672,082-	5,462,775-	5,462,775-			
--TOTAL DEPARTMENT--		7,212,187-	5,672,082-	5,462,775-	5,462,775-		5,462,775	100.00-
051050-0002	TRANSFERS CARES/ARPA FUND							
TOTAL - TRANSFERS		7,212,187-	5,672,082-	5,462,775-	5,462,775-		5,462,775	100.00-
TOTAL FOR FUND		259,207,633-	267,493,031-	270,035,862-	127,617,645-	142,418,217	52.74-	264,286,896-
FINAL TOTAL		259,207,633-	267,493,031-	270,035,862-	127,617,645-	142,418,217	52.74-	264,286,896-
							5,748,966	2.13-

FUND #010 GENERAL OPERATING FUND

		FY/2024 ACTUAL	FY/2025 ACTUAL	AMENDED BUDGET	2026/01 ACTUAL	PROJECTED ACTUAL	DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
							FY/2027 REQUEST	FY/2027 RECOMMEND	FY/2027 BUDGET	FY/2028 REQUEST	FY/2028 RECOMMEND	FY/2028 BUDGET
11010	BOARD OF SUPERVISORS											
0000	BOARD OF SUPERVISORS											
1000	BOARD OF SUPERVISORS											
1001	COMPENSATION OF MEMBERS	180,013	183,814	184,872	92,603		185,001					
1003	RECEPTIONIST											
1005	OVERTIME											
1006	COMPENSATION OF COMMITTEE MEMB	2,250	1,800	8,000	650		8,000					
1009	ACCRUED SALARIES	1,348	124									
1010	EXTRA PAY											
	..PERSONAL SERVICES....	183,611	185,738	192,872	93,253		193,001					
2000	FRINGE BENEFITS											
2001	F. I. C. A.	13,859	14,121	14,142	7,100		14,153					
2002	RETIREMENT - V. S. R. S.	14,177	14,749	14,918	7,573		14,935					
2005	HOSPITAL/MEDICAL PLANS	16,050	20,193	30,070	10,096		32,480					
2006	GROUP INSURANCE	1,514	1,368	1,407	702		1,404					
2008	SHORT & LONG TERM DISABILITY	189	197	205	102		215					
2011	WORKER'S COMPENSATION - COMMO	79	81	59	30		60					
2019	ACCRUED FRINGES	105	8									
	..EMPLOYEE BENEFITS....	45,973	50,717	60,801	25,603		63,247					
3000	CONTRACTUAL SERVICES											
3002	PROFESSIONAL SERVICES-OTHER	12,540	19,115	31,000	4,502		36,100					
3004	REPAIR AND MAINTENANCE-EQUIP.											
3005	MAINTENANCE SERVICE CONTRACTS											
3006	PRINTING AND BINDING	225	47	1,000	47		1,000					
3007	ADVERTISING	30,994	27,437	33,000	5,457		33,000					
3010	OTHER CONTRACTUAL SERVICES											
	..PURCHASED SERVICES...	43,759	46,599	65,000	10,006		70,100					
4000	INTERNAL SERVICES											
4001	DATA PROCESSING SERVICES											
4003	CENTRAL STORES-COPIES	4,110	3,612	4,200			4,000					
	..INTERNAL SERVICES....	4,110	3,612	4,200			4,000					
5200	COMMUNICATION											
5204	POSTAGE AND TELEPHONE	5,466	2,328	5,500	629		5,500					
5300	INSURANCE											
5305	MOTOR VEHICLE INSURANCE											
5401	OFFICE SUPPLIES	55,967	249,891	74,500	574		75,550					
5408	VEHICLE TIRES AND PARTS											
5410	UNIFORMS & WEARING APPAREL											
5411	BOOKS AND SUBSCRIPTIONS	3,075	2,259	3,250	1,766		3,250					
5413	OTHER OPERATING SUPPLIES	4,217	5,337	7,500	1,325		7,000					
5506	TRAVEL	3,541	1,947	11,400	1,388		12,400					
5800	MISCELLANEOUS				1,422							
5801	DUES AND ASSOC. MEMBERSHIPS	24,774	25,328	24,800	24,160		24,800					
	..OTHER CHARGES.....	97,040	288,512	126,950	31,264		128,500					

FUND #010 GENERAL OPERATING FUND

		FY/2024 ACTUAL	FY/2025 ACTUAL	AMENDED BUDGET	2026/01 ACTUAL	PROJECTED ACTUAL	DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
							FY/2027 REQUEST	FY/2027 RECOMMEND	FY/2027 BUDGET	FY/2028 REQUEST	FY/2028 RECOMMEND	FY/2028 BUDGET
8001	MACHINERY AND EQUIPMENT											
8002	FURNITURE AND FIXTURES											
8003	COMMUNICATIONS EQUIPMENT											
8005	MOTOR VEHICLES AND EQUIPMENT											
8007	INTEGRATED TECHNOLOGY EQUIPMENT											
8700	LAND											
8800	BUILDINGS											
9005	SBITA LONG-TERM	32,413	31,670	15,667	15,668		16,405					
	..OTHER USES OF FUNDS..	32,413	31,670	15,667	15,668		16,405					
TOTAL FOR DEPT		406,906	606,848	465,490	175,794		475,253					

FUND #010 GENERAL OPERATING FUND

		FY/2024 ACTUAL	FY/2025 ACTUAL	AMENDED BUDGET	2026/01 ACTUAL	PROJECTED ACTUAL	DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
							FY/2027 REQUEST	FY/2027 RECOMMEND	FY/2027 BUDGET	FY/2028 REQUEST	FY/2028 RECOMMEND	FY/2028 BUDGET
12010	COUNTY ADMINISTRATOR											
0000	COUNTY ADMINISTRATOR											
1000	PERSONNEL SERVICES											
1001	COUNTY ADMINISTRATOR	689,726	717,825	740,837	372,574		857,527					
1003	INTERN											
1005	OVERTIME											
1009	ACCUED SALARIES	1,782	1,144									
1010	EXTRA PAY											
	..PERSONAL SERVICES....	691,508	718,969	740,837	372,574		857,527					
2000	FRINGE BENEFITS											
2001	F. I. C. A.	46,884	48,623	51,078	21,577		60,503					
2002	RETIREMENT - V. S. R. S.	91,157	100,480	91,925	51,941		107,620					
2005	HOSPITAL/MEDICAL PLANS	90,463	90,463	90,175	45,277		113,440					
2006	GROUP INSURANCE	9,199	8,425	8,673	4,367		10,119					
2008	SHORT & LONG TERM DISABILITY	1,174	1,220	1,275	629		1,975					
2011	WORKER'S COMPENSATION -COMMO	483	502	366	186		429					
2013	EDUCATION - TUITION ASSISTANCE											
2019	ACCUED FRINGES	138	79									
	..EMPLOYEE BENEFITS....	239,498	249,792	243,492	123,977		294,086					
3000	CONTRACTUAL SERVICES											
3002	PROFESSIONAL SERVICES			3,000			3,000					
3004	REPAIR AND MAINTENANCE-EQUIP.											
3005	MAINTENANCE SERVICE CONTRACTS											
3006	PRINTING AND BINDING			250			250					
3007	ADVERTISING											
3010	OTHER CONTRACTUAL SERVICES											
	..PURCHASED SERVICES...			3,250			3,250					
4000	INTERNAL SERVICES											
4001	DATA PROCESSING SERVICES											
4003	CENTRAL STORES - COPIES											
5200	COMMUNICATION											
5204	POSTAGE AND TELEPHONE	1,683	1,608	2,600	530		2,600					
5300	INSURANCE											
5305	MOTOR VEHICLE INSURANCE											
5306	SURETY BONDS	36	54	61	61		65					
5400	MATERIALS AND SUPPLIES											
5401	OFFICE SUPPLIES	4,499	2,146	3,194	37		4,000					
5408	VEHICLE AND POWERED EQUIPMENT											
5410	UNIFORMS & WEARING APPAREL											
5411	BOOKS AND SUBSCRIPTIONS	1,088	450	1,068			1,000					
5413	OTHER OPERATING SUPPLIES	942	1,409	800	2,671		5,000					
5415	OTHER EXPENSES											
5506	TRAVEL	621	2,763	4,628	1,341		7,000					
5800	MISCELLANEOUS											
5801	DUES AND ASSOC. MEMBERSHIPS	1,683	1,702	3,000	1,743		3,750					
	..OTHER CHARGES.....	10,552	10,132	15,351	6,383		23,415					

FUND #010 GENERAL OPERATING FUND

		FY/2024 ACTUAL	FY/2025 ACTUAL	AMENDED BUDGET	2026/01 ACTUAL	PROJECTED ACTUAL	DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
							FY/2027 REQUEST	FY/2027 RECOMMEND	FY/2027 BUDGET	FY/2028 REQUEST	FY/2028 RECOMMEND	FY/2028 BUDGET
8000	LEASE AND RENTALS											
8002	FURNITURE AND FIXTURES											
8003	COMMUNICATION EQUIPMENT											
8005	MOTOR VEHICLES AND EQUIPMENT											
8007	INTEGRATED TECHNOLOGY EQUIPMENT											
8008	CAPITAL LEASES											
8800	BUILDINGS											
9005	SBITA LONG-TERM	2,272	1,617	2,500	1,910		2,500					
9201	CONTINGENCY FOR NEW POSITION			130,000								
	..OTHER USES OF FUNDS..	2,272	1,617	132,500	1,910		2,500					
TOTAL FOR DEPT		943,830	980,510	1,135,430	504,844		1,180,778					

FUND #010 GENERAL OPERATING FUND

			FY/2024 ACTUAL	FY/2025 ACTUAL	AMENDED BUDGET	2026/01 ACTUAL	PROJECTED ACTUAL	DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
								FY/2027 REQUEST	FY/2027 RECOMMEND	FY/2027 BUDGET	FY/2028 REQUEST	FY/2028 RECOMMEND	FY/2028 BUDGET
12020	COUNTY ATTORNEY												
0000	COUNTY ATTORNEY												
1000	PERSONNEL SERVICES												
1001	COUNTY ATTORNEY	367,105	246,612	290,812	63,805			361,162					
1003	SUMMER INTERN												
1009	ACCRUED SALARIES	1,290	13,018-										
1010	EXTRA PAY												
	..PERSONAL SERVICES....	368,395	233,594	290,812	63,805			361,162					
2000	FRINGE BENEFITS												
2001	F.I.C.A	23,194	16,291	22,247	4,316			25,372					
2002	RETIREMENT - VRS	46,192	27,526	36,496	9,275			45,326					
2005	HOSPITAL / MEDICAL	62,601	36,117	52,105	19,885			63,720					
2006	GROUP INSURANCE	4,932	2,220	3,434	774			4,262					
2008	SHORT & LONG TERM DISABILITY	702	778	770	346			780					
2011	WORKER'S COMPENSATION	257	134	145	32			144					
2019	ACCRUED FRINGES	72	984-										
	..EMPLOYEE BENEFITS....	137,950	82,082	115,197	34,628			139,604					
3000	CONTRACTUAL SERVICES												
3002	PROFESSIONAL SERVICES - OTHER	13,313	76,784	126,125	125,618			40,000					
3004	REPAIRS/MAINT. - EQUIPMENT				150			150					
3006	PRINTING & BINDING				200			200					
3007	ADVERTISING				150			150					
	..PURCHASED SERVICES....	13,313	76,784	126,625	125,618			40,500					
4000	INTERNAL SERVICES												
4003	CENTRAL STORES - COPIES	616	9	1,200				1,200					
	..INTERNAL SERVICES....	616	9	1,200				1,200					
5000													
5204	POSTAGE & TELEPHONE	886	393	2,100	103			2,100					
5306	SURETY BONDS	16	23	150	23			150					
5401	OFFICE SUPPLIES	516	1,249	2,300	345			2,300					
5411	BOOKS & SUBSCRIPTIONS	1,614	1,176	1,400	297			1,400					
5413	OTHER OPERATING	256	52	450	130			450					
5506	TRAVEL	3,682	960	4,600	1,275			4,600					
5801	DUES & MEMBERSHIPS	1,769	1,445	2,550	981			2,550					
	..OTHER CHARGES.....	8,739	5,298	13,550	3,154			13,550					
8007	INTEGRATED TECHNOLOGY EQUIPMENT												
9005	SRITA LONG-TERM	864	866	1,750	190			6,000					
	..OTHER USES OF FUNDS..	864	866	1,750	190			6,000					
	TOTAL FOR DEPT	529,877	398,633	549,134	227,395			562,016					

FUND #-010 GENERAL OPERATING FUND

FUND #-010 GENERAL OPERATING FUND

		FY/2024 ACTUAL	FY/2025 ACTUAL	AMENDED BUDGET	2026/01 ACTUAL	PROJECTED ACTUAL	DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
							FY/2027 REQUEST	FY/2027 RECOMMEND	FY/2027 BUDGET	FY/2028 REQUEST	FY/2028 RECOMMEND	FY/2028 BUDGET
8001	MACHINERY AND EQUIPMENT											
8002	FURNITURE AND FIXTURES											
8007	INTEGRATED TECHNOLOGY EQUIPMENT											
9001	LEASE/RENT OF EQUIPMENT	6,108	5,319	5,100	2,306		5,700					
9005	SBITA LONG-TERM	80,898	86,401	111,576	46,846		94,215					
	..OTHER USES OF FUNDS..	87,006	91,720	116,676	49,152		99,915					
TOTAL FOR DEPT		940,316	924,207	1,192,813	472,140		1,185,055					

FUND #010 GENERAL OPERATING FUND

			FY/2024 ACTUAL	FY/2025 ACTUAL	AMENDED BUDGET	2026/01 ACTUAL	PROJECTED ACTUAL	DEPT REQUEST	ADMIN RECOMMEND	ADOPTED BUDGET	DEPT REQUEST	ADMIN RECOMMEND	ADOPTED BUDGET
12080	INDEPENDENT AUDITOR												
0000	INDEPENDENT AUDITOR												
3000	CONTRACTED SERVICES												
3002	PROFESSIONAL SERVICES-OTHER		74,000	80,000	84,000			84,000					
	..PURCHASED SERVICES...		74,000	80,000	84,000			84,000					
TOTAL FOR DEPT			74,000	80,000	84,000			84,000					

FUND #-010 GENERAL OPERATING FUND

FUND #010 GENERAL OPERATING FUND

		FY/2024 ACTUAL	FY/2025 ACTUAL	AMENDED BUDGET	2026/01 ACTUAL	PROJECTED ACTUAL	DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
							FY/2027 REQUEST	FY/2027 RECOMMEND	FY/2027 BUDGET	FY/2028 REQUEST	FY/2028 RECOMMEND	FY/2028 BUDGET
5801	DUES AND ASSOC. MEMBERSHIPS	1,570	1,890	3,000	1,440		3,050					
	..OTHER CHARGES.....	38,280	39,608	67,410	17,225		69,298					
8001	MACHINERY AND EQUIPMENT											
8002	FURNITURE AND FIXTURES											
8003	COMMUNICATIONS EQUIPMENT											
8005	MOTOR VEHICLES AND EQUIPMENT											
8007	INTEGRATED TECHNOLOGY EQUIPMENT											
9001	LEASE/RENT OF EQUIPMENT											
9005	SETTA LONG-TERM	5,262	5,573	6,280	1,811		6,465					
	..OTHER USES OF FUNDS..	5,262	5,573	6,280	1,811		6,465					
TOTAL FOR DEPT		1,967,204	2,072,947	2,224,399	1,040,494		2,230,368					

FUND #-010 GENERAL OPERATING FUND

FUND #010 GENERAL OPERATING FUND

		FY/2024 ACTUAL	FY/2025 ACTUAL	AMENDED BUDGET	2026/01 ACTUAL	PROJECTED ACTUAL	DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
							FY/2027 REQUEST	FY/2027 RECOMMEND	FY/2027 BUDGET	FY/2028 REQUEST	FY/2028 RECOMMEND	FY/2028 BUDGET
8002	FURNITURE/FIXTURES											
8005	MOTOR VEHICLES AND EQUIPMENT											
8007	INTEGRATED TECHNOLOGY EQUIPMENT											
8900	IMPROVEMENTS OTHER THAN BLDG.											
9005	SBITA LONG-TERM	10,501	63,704	56,162	21,627		56,162					
	..OTHER USES OF FUNDS..	10,501	63,704	56,162	21,627		56,162					
TOTAL FOR DEPT		420,714	491,149	643,827	255,017		646,779					

FUND #010 GENERAL OPERATING FUND

		FY/2024 ACTUAL	FY/2025 ACTUAL	AMENDED BUDGET	2026/01 ACTUAL	PROJECTED ACTUAL	DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
							FY/2027 REQUEST	FY/2027 RECOMMEND	FY/2027 BUDGET	FY/2028 REQUEST	FY/2028 RECOMMEND	FY/2028 BUDGET
12130	TREASURER											
0000	TREASURER											
1000	PERSONNEL SERVICES											
1001	COUNTY TREASURER	1,103,649	1,183,969	1,231,290	614,658		1,243,686					
1003	PART-TIME SALARIES AND WAGES -											
1005	OVERTIME											
1007	CAREER DEVELOPMENT											
1009	ACCRUED SALARIES	3,978	1,704									
1010	EXTRA PAY											
	..PERSONAL SERVICES....	1,107,627	1,185,673	1,231,290	614,658		1,243,686					
2000	FRINGE BENEFITS											
2001	F. I. C. A.	80,212	86,566	93,266	43,873		93,409					
2002	RETIREMENT - V. S. R. S.	138,993	146,404	154,527	76,131		154,776					
2005	HOSPITAL/MEDICAL PLANS	186,304	187,398	195,455	94,818		211,120					
2006	GROUP INSURANCE	14,841	13,993	14,602	7,276		14,553					
2008	SHORT & LONG TERM DISABILITY	344	529	560	275		575					
2011	WORKER'S COMPENSATION - COMM	773	829	616	307		617					
2013	EDUCATION - TUITION ASSISTANCE			5,000			5,000					
2019	ACCRUED FRINGES	302	131									
	..EMPLOYEE BENEFITS....	421,769	435,850	464,026	222,680		480,050					
3000	CONTRACTUAL SERVICES											
3002	PROFESSIONAL SERVICES - OTHER	198,295	189,949	300,200	43,550		302,000					
3004	REPAIR AND MAINTENANCE-EQUIP.	2,299	2,071	3,000			3,000					
3005	MAINTENANCE SERVICE CONTRACTS	26,839	17,424	32,000	21,995		37,000					
3006	PRINTING AND BINDING	1,448	83	3,500	1,323		3,500					
3007	ADVERTISING	307	1,693	30,000	3,166		30,000					
3013	IT SERVICE CONTRACTS											
	..PURCHASED SERVICES...	229,188	211,220	368,700	70,034		375,500					
4000	INTERNAL SERVICES											
4001	DATA PROCESSING SERVICES											
4003	CENTRAL STORES-COPIES											
5200	COMMUNICATION											
5204	Postage and Telephone	145,971	164,074	203,500	84,772		203,500					
5300	INSURANCE											
5306	SURETY BONDS	62	100	100	99		100					
5400	MATERIALS AND SUPPLIES											
5401	OFFICE SUPPLIES	30,654	33,987	56,000	14,154		56,000					
5411	BOOKS AND SUBSCRIPTIONS	885	1,005	915	225		915					
5413	EMERGENCY/DISASTER EXPENSE											
5415	OTHER EXPENSES		20									
5500	TRAVEL - LOCAL CONVENTION											
5506	TRAVEL	4,769	5,787	7,250	2,333		10,000					
5800	MISCELLANEOUS											
5801	DUES AND ASSOC. MEMBERSHIPS	1,575	1,589	2,000	1,604		2,000					
	..OTHER CHARGES.....	183,916	206,562	269,765	103,187		272,515					

FUND #010 GENERAL OPERATING FUND

		MACHINERY AND EQUIPMENT	FURNITURE AND FIXTURES	COMMUNICATIONS EQUIPMENT	INTEGRATED TECHNOLOGY EQUIPMENT	..CAPITAL OUTLAY.....	6,437	1,800	DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED					
									FY/2024 ACTUAL	FY/2025 ACTUAL	AMENDED BUDGET	2026/01 ACTUAL	PROJECTED ACTUAL	FY/2027 REQUEST	FY/2027 RECOMMEND	FY/2027 BUDGET	FY/2028 REQUEST	FY/2028 RECOMMEND	FY/2028 BUDGET
8001																			
8002																			
8003																			
8007																			
9005		SEITA LONG-TERM					8,985	8,302	9,675	2,992			10,975						
		..OTHER USES OF FUNDS..					8,985	8,302	9,675	2,992			10,975						
		TOTAL FOR DEPT					1,951,485	2,054,044	2,345,256	1,013,551			2,382,726						

FUND #-010 GENERAL OPERATING FUND

FUND #010 GENERAL OPERATING FUND

		DEPT					ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
		FY/2024 ACTUAL	FY/2025 ACTUAL	AMENDED BUDGET	2026/01 ACTUAL	PROJECTED ACTUAL					
8007	INTEGRATED TECHNOLOGY EQUIPMENT										
9005	SBITA LONG-TERM	1,439	598	1,500	820		1,500				
	..OTHER USES OF FUNDS..	1,439	598	1,500	820		1,500				
TOTAL FOR DEPT		1,316,010	1,378,429	1,425,654	711,243		1,393,978				

FUND #010 GENERAL OPERATING FUND

		INFORMATION TECHNOLOGY	DEPT			ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED		
			FY/2024 ACTUAL	FY/2025 ACTUAL	AMENDED BUDGET	2026/01 ACTUAL	PROJECTED ACTUAL	FY/2027 REQUEST	FY/2027 RECOMMEND	FY/2028 BUDGET	FY/2028 REQUEST	FY/2028 RECOMMEND
12200		INFORMATION TECHNOLOGY										
0000		INFORMATION TECHNOLOGY										
1000		PERSONNEL SERVICES										
1001		MIS DIRECTOR	899,122	994,027	1,091,571	471,871		1,093,646				
1003		GIS INTERN - P/T										
1005		OVERTIME										
1009		ACCRUED SALARIES	1,137	406-								
1010		EXTRA PAY										
		..PERSONAL SERVICES....	900,259	993,621	1,091,571	471,871		1,093,646				
2000		FRINGE BENEFITS										
2001		F. I. C. A.	63,984	69,439	83,505	33,742		83,664				
2002		RETIREMENT - V. S. R. S.	113,403	129,971	136,992	65,769		137,253				
2005		HOSPITAL/MEDICAL PLANS	214,564	201,794	215,455	98,597		231,120				
2006		GROUP INSURANCE	12,110	11,240	12,937	5,656		12,905				
2008		SHORT & LONG TERM DISABILITY	2,227	2,854	3,100	1,524		3,200				
2011		WORKER'S COMPENSATION - COMM	5,205	5,441	3,747	2,471		3,839				
2013		EDUCATION - TUITION ASSISTANCE										
2019		ACCRUED FRINGES	17	43-								
		..EMPLOYEE BENEFITS....	411,510	420,696	455,736	207,759		471,981				
3000		CONTRACTUAL SERVICES										
3002		PROFESSIONAL SERVICES-OTHER	175,489	174,555	170,084	143,334		98,000				
3004		REPAIR & MAINT. - VEHICLE										
3005		MAINTENANCE SERVICE CONTRACTS	52,334	76,451	88,673	74,634						
3006		PRINTING/BINDING										
3007		ADVERTISING										
3010		OTHER CONTRACTUAL SERVICES										
3013		IT SERVICE CONTRACTS						87,611				
		..PURCHASED SERVICES...	227,823	251,006	258,757	217,968		185,611				
4000		INTERNAL SERVICES										
4003		CENTRAL STORES-COPIES-MIS			350							
		..INTERNAL SERVICES....			350							
5200		COMMUNICATION										
5204		POSTAGE AND TELEPHONE	6,769	5,653	11,952	2,659		12,500				
5299		INTERNET ACCESS	92,787	86,681	93,756	30,391		96,800				
5302		PROPERTY INSURANCE										
5305		MOTOR VEHICLE INSURANCE	243	237	243	240						
5306		SURETY BONDS	83	123	125	121						
5400		MATERIALS AND SUPPLIES										
5401		OFFICE SUPPLIES	16,189	19,337	78,085	69,224		138,836				
5411		BOOKS AND SUBSCRIPTIONS			50							
5413		OTHER OPERATING SUPPLIES	41,307	3,440	2,000			4,000				
5506		TRAVEL	488-	506	11,170	474		11,760				
5800		MISCELLANEOUS										
5801		DUES AND ASSOC. MEMBERSHIPS	179	254	2,200			2,200				
		..OTHER CHARGES.....	157,069	116,231	199,581	103,109		266,096				

FUND #010 GENERAL OPERATING FUND

		FY/2024 ACTUAL	FY/2025 ACTUAL	AMENDED BUDGET	2026/01 ACTUAL	PROJECTED ACTUAL	DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
							FY/2027 REQUEST	FY/2027 RECOMMEND	FY/2027 BUDGET	FY/2028 REQUEST	FY/2028 RECOMMEND	FY/2028 BUDGET
8000	LEASES AND RENTALS											
8001	MACHINERY AND EQUIPMENT		190,305		70,200		70,200					
8002	FURNITURE AND FIXTURES											
8005	MOTOR VEHICLES AND EQUIPMENT											
8007	INTEGRATED TECH. EQUIP.	59,901										
	..CAPITAL OUTLAY.....	59,901	190,305	70,200	70,200							
9001	LEASE/RENT OF EQUIPMENT	3,407	54,470	135	56		140					
9005	SRITA LONG-TERM	895,265	1,001,953	1,273,629	1,154,981		1,329,940					
	..OTHER USES OF FUNDS..	898,672	1,056,423	1,273,764	1,155,037		1,330,080					
TOTAL FOR DEPT		2,655,234	3,028,282	3,349,959	2,225,944		3,347,414					

FUND #010 GENERAL OPERATING FUND

	DESCRIPTION	FY/2024 ACTUAL	FY/2025 ACTUAL	AMENDED BUDGET	2026/01 ACTUAL	PROJECTED ACTUAL	DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
							FY/2027 REQUEST	FY/2027 RECOMMEND	FY/2027 BUDGET	FY/2028 REQUEST	FY/2028 RECOMMEND	FY/2028 BUDGET
12220	MANAGEMENT INFORMATION SYSTEMS											
0000	MANAGEMENT INFORMATION SYSTEMS											
1000	PERSONNEL SERVICES											
1001	DIRECTOR - MIS	471,608	404,728	420,917	176,972		375,171					
1005	OVERTIME											
1009	ACCRUED SALARIES	859	2,854-									
1010	EXTRA PAY											
	..PERSONAL SERVICES....	472,467	401,874	420,917	176,972		375,171					
2000	FRINGE BENEFITS											
2001	F.I.C.A.	34,873	31,487	32,199	13,230		28,701					
2002	RETIREMENT - V.R.S.	58,635	54,225	52,825	15,975		47,084					
2005	HOSPITAL/MEDICAL PLANS	54,939	39,892	45,105	13,632		48,720					
2006	GROUP INSURANCE	6,261	4,955	4,991	1,417		4,427					
2008	SHORT & LONG TERM DISABILITY	963	654	610	300		1,315					
2011	WORKER'S COMPENSATION	327	294	211	89		188					
2013	EDUCATION - TUITION ASSISTANCE											
2019	ACCRUED FRINGES	80	202-									
	..EMPLOYEE BENEFITS....	156,078	131,305	135,941	44,643		130,435					
3000	CONTRACTUAL SERVICES											
3002	PROFESSIONAL SERVICES - OTHER	45,714	49,224	30,161	29,597		4,500					
3004	REPAIR AND MAINTENANCE-EQUIP.				3,000		3,000					
3005	MAINTENANCE SERVICE CONTRACTS	51,325	60,870	16,136	14,588							
3006	PRINTING AND BINDING											
3007	ADVERTISING											
3013	IT SERVICE CONTRACTS				26,839	26,839		120,020				
	..PURCHASED SERVICES...	97,039	110,094	76,136	71,024		127,520					
4000	INTERNAL SERVICES											
4003	CENTRAL STORES - COPIES											
5200	COMMUNICATIONS											
5204	POSTAGE AND TELEPHONE	743	850	900	118		970					
5299	INTERNET ACCESS	2,518	2,765	2,800	930		2,900					
5305	MOTOR VEHICLE INSURANCE											
5306	SURETY BONDS											
5401	OFFICE SUPPLIES	19,544	16,400	31,400	5,498		36,600					
5411	BOOKS AND SUBSCRIPTIONS				200		200					
5413	OTHER OPERATING SUPPLIES				2,500		2,650					
5506	TRAVEL	788	851	2,700	18		2,900					
5801	DUES AND ASSOC. MEMBERSHIPS				220		250					
	..OTHER CHARGES.....	23,593	20,866	40,720	6,564		46,470					
8000	CAPITAL OUTLAY											
8001	MACHINERY AND EQUIPMENT											
8002	FURNITURE AND FIXTURES											
8005	MOTOR VEHICLES AND EQUIPMENT											
8007	INTEGRATED TECHNOLOGY EQUIPMENT											
9001	LEASE/RENT OF EQUIPMENT	8,395	14,048	14,000	4,284		13,000					

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E X P E N S E

ACCOUNTING PERIOD 2026/01

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FUND #010 GENERAL OPERATING FUND

9005	SEITA LONG-TERM ..OTHER USES OF FUNDS..						DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
		FY/2024 ACTUAL	FY/2025 ACTUAL	AMENDED BUDGET	2026/01 ACTUAL	PROJECTED ACTUAL	FY/2027 REQUEST	FY/2027 RECOMMEND	FY/2027 BUDGET	FY/2028 REQUEST	FY/2028 RECOMMEND	FY/2028 BUDGET
		14,710	8,521	57,884	4,737		50,190					
		23,105	22,569	71,884	9,021		63,190					
	TOTAL FOR DEPT	772,282	686,708	745,598	308,224		742,786					

FUND #010 GENERAL OPERATING FUND

			FY/2024 ACTUAL	FY/2025 ACTUAL	AMENDED BUDGET	2026/01 ACTUAL	PROJECTED ACTUAL	DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
								FY/2027 REQUEST	FY/2027 RECOMMEND	FY/2027 BUDGET	FY/2028 REQUEST	FY/2028 RECOMMEND	FY/2028 BUDGET
12240	OTHER												
0000	OTHER												
1000	PERSONNEL SERVICES												
1001	TEMPORARY DIRECTOR												
2000	FRINGE BENEFITS												
2001	F.I.C.A.												
2002	RETIREMENT- V.R.S.												
2005	HOSPITAL/MEDICAL PLANS												
2006	GROUP INSURANCE												
2011	WORKER'S COMPENSATION- COMM												
3000	CONTRACTUAL SERVICES												
3001	PROFESSIONAL SERVICES												
3002	PROFESSIONAL SERVICES-OTHER	196,842	145,129	264,000	146,021			253,400					
3004	REPAIR & MAINTENANCE-EQUIPMENT												
3005	MAINTENANCE SERVICE CONTRACTS	829		1,285									
3006	PRINTING AND BINDING												
3010	OTHER CONTRACTUAL SERVICES	46,410	47,470	48,000	23,770			60,000					
3013	IT SERVICE CONTRACTS												
	..PURCHASED SERVICES...	244,081	192,599	313,285	169,791			313,400					
4000	INTERNAL SERVICES												
4003	CENTRAL STORES-COPIES												
5204	TELEPHONE & POSTAGE	13	4										
5300	INSURANCE												
5302	FIRE INSURANCE	439	177	700	451			700					
5303	CYBER RISK INSURANCE	10,000	10,000	10,000	10,000			12,000					
5307	PUBLIC OFFICIALS LIABILITY INS	56,151	67,432	85,000	74,151			80,000					
5308	GENERAL LIABILITY INSURANCE	41,784	41,757	45,000	42,868			45,000					
5309	LINE OF DUTY PROGRAM	131,556	167,230	180,000	119,500			190,000					
5400	MATERIALS AND SUPPLIES												
5413	EMERGENCY/DISASTER EXPENSE												
5415	OTHER EXPENSES	610,134	609,458	705,000	333,575			735,000					
5506	TRAVEL												
5600	EDIA/IDA PAYMENTS												
5604	CONTRIBUTIONS TO CIVIC AND COMM	3,372,819	3,196,851	3,865,774	3,204,886			3,525,347					
5800	MISCELLANEOUS												
5801	DUES AND ASSOC. MEMBERSHIPS												
5808	INTEREST AND TAX REFUNDS	66,204	219,719	386,230	386,083								
	..OTHER CHARGES.....	4,289,100	4,312,628	5,277,704	4,171,514			4,588,047					
8000	LEASES AND RENTALS												
8001	EQUIPMENT MAIL MACHINE	8,765											
8002	FURNITURE AND FIXTURES												
8003	COMMUNICATIONS EQUIPMENT												
	..CAPITAL OUTLAY.....	8,765											
9001	LEASE/RENT OF EQUIPMENT	831	684	1,000	342			1,500					
	..OTHER USES OF FUNDS..	831	684	1,000	342			1,500					
	TOTAL FOR DEPT	4,542,777	4,505,911	5,591,989	4,341,647			4,902,947					

FUND #010 GENERAL OPERATING FUND

		FY/2024 ACTUAL	FY/2025 ACTUAL	AMENDED BUDGET	2026/01 ACTUAL	PROJECTED ACTUAL	DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
							FY/2027 REQUEST	FY/2027 RECOMMEND	FY/2027 BUDGET	FY/2028 REQUEST	FY/2028 RECOMMEND	FY/2028 BUDGET
13010	ELECTORAL BOARD AND OFFICIALS											
0000	ELECTORAL BOARD AND OFFICIALS											
1000	PERSONNEL SERVICES											
1003	PART TIME/EXTRA HELP	10,650	7,490	7,463	7,458		4,250					
1005	OVERTIME											
1006	COMPENSATION OF BOARD OF ELECT	140,675	137,386	117,893	111,077		86,771					
1009	ACCUED SALARIES	33,236	33,184-									
	..PERSONAL SERVICES....	184,561	111,692	125,356	118,535		91,021					
2000	FRINGE BENEFITS											
2001	FICA	3,326	2,254	6,827	2,225		6,963					
2008	SHORT & LONG TERM DISABILITY											
2011	WORKER'S COMPENSATION	109	98	46	55		46					
2019	ACCUED FRINGES	412	198-									
	..EMPLOYEE BENEFITS....	3,847	2,154	6,873	2,280		7,009					
3000	CONTRACTUAL SERVICES											
3002	PROFESSIONAL SERVICES-OTHER						2,500					
3004	REPAIR AND MAINTENANCE-EQUIP.	3,845					5,000					
3005	MAINTENANCE SERVICE CONTRACTS	11,210	29,012	19,416	19,416							
3006	PRINTING & BINDING	134	4,806	174	175							
3007	ADVERTISING	1,100	1,232	880	528		1,056					
3010	OTHER CONTRACTUAL SERVICES	72,763	57,051	17,433	21,855		26,800					
3013	IT SERVICE CONTRACTS						20,358					
	..PURCHASED SERVICES...	89,052	92,101	45,403	41,974		55,714					
4000	INTERNAL SERVICES											
5204	POSTAGE AND TELEPHONE	14,512	22,042	27,191	11,538		31,810					
5300	INSURANCE											
5302	PROPERTY INSURANCE	458	472	688	503		688					
5400	MATERIALS AND SUPPLIES											
5401	OFFICE SUPPLIES	15,269	11,859	17,327	8,843		15,136					
5411	BOOKS AND SUBSCRIPTIONS											
5413	OTHER OPERATING SUPPLIES	1,141	575	229	207							
5506	TRAVEL	2,841	3,315	2,853	425		2,880					
5800	MISCELLANEOUS											
5801	DUES AND ASSOC. MEMBERSHIPS	200	200	200			250					
	..OTHER CHARGES.....	34,421	38,463	48,488	21,516		50,764					
8001	MACHINERY AND EQUIPMENT											
8002	FURNITURE AND FIXTURES											
8007	INTEGRATED TECHNOLOGY EQUIPMENT											
8009	MISCELLANEOUS EQUIPMENT											
8011	ALTERATIONS TO OLD BUILDINGS											
9000	LEASES AND RENTALS											
9001	LEASE/RENTAL OF EQUIPMENT	2,434	3,210	3,240	2,180		3,228					
9005	SETTA LONG-TERM	26,472		21,234	14,265		26,340					
	..OTHER USES OF FUNDS..	28,906	3,210	24,474	16,445		29,568					
TOTAL FOR DEPT		340,787	247,620	250,594	200,750		234,076					

FUND #010 GENERAL OPERATING FUND

		FY/2024 ACTUAL	FY/2025 ACTUAL	AMENDED BUDGET	2026/01 ACTUAL	PROJECTED ACTUAL	DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
							FY/2027 REQUEST	FY/2027 RECOMMEND	FY/2027 BUDGET	FY/2028 REQUEST	FY/2028 RECOMMEND	FY/2028 BUDGET
13020	REGISTRAR											
0000	REGISTRAR											
1000	PERSONNEL SERVICES											
1001	DIRECTOR OF ELECTIONS/GR	212,517	208,255	223,735	104,959		211,971					
1003	DEPUTY REGISTRAR P/T	8,049	21,188	23,400	10,482		38,750					
1005	OVERTIME	9,783	8,174	7,000	3,792		7,000					
1009	ACCRUED SALARIES	291	635-									
1010	EXTRA PAY											
	..PERSONAL SERVICES....	230,640	236,982	254,135	119,233		257,721					
2000	FRINGE BENEFITS											
2001	F. I. C. A.	17,308	18,078	19,440	9,137		19,716					
2002	RETIREMENT-V.R.S.	26,870	30,335	28,078	16,073		26,602					
2005	HOSPITAL/MEDICAL PLANS	28,984	18,237	45,105	5,852		48,720					
2006	GROUP INSURANCE	2,869	2,376	2,666	1,245		2,501					
2008	SHORT & LONG TERM DISABILITY	816	899	900	557		1,170					
2011	WORKER'S COMPENSATION - COMMO	159	164	127	59		129					
2019	ACCRUED FRINGES	25	43-									
	..EMPLOYEE BENEFITS....	77,031	70,046	96,316	32,923		98,838					
3000	CONTRACTUAL SERVICES											
3004	REPAIR AND MAINT. EQUIPMENT											
3005	MAINTENANCE SERVICE CONTRACTS											
3006	PRINTING AND BINDING	2,516		2,500			1,500					
3007	ADVERTISING	900		440	176		352					
3010	OTHER CONTRACTUAL SERVICES			360			480					
	..PURCHASED SERVICES...	3,416		3,300	176		2,332					
4000	INTERNAL SERVICES											
5204	POSTAGE AND TELEPHONE	26,506	1,484	2,352	452		1,608					
5400	MATERIALS AND SUPPLIES											
5401	OFFICE SUPPLIES	5,310	3,849	10,977	595		8,905					
5407	REPAIR AND MAINTENANCE SUPPLIES		172									
5410	UNIFORMS/WEARING APPARAL											
5411	BOOKS AND SUBSCRIPTIONS	225	225	225	225		225					
5413	OTHER OPERATING SUPPLIES		6,912	275	220							
5506	TRAVEL	2,079	1,633	9,000	1,041		9,400					
5800	MISCELLANEOUS											
5801	DUES AND ASSOC. MEMBERSHIPS	400	450	450			450					
	..OTHER CHARGES.....	34,520	14,725	23,279	2,533		20,588					
8001	MACHINERY AND EQUIPMENT											
8002	FURNITURE AND FIXTURES											
8007	INTEGRATED TECHNOLOGY EQUIPMENT											
8009	MISCELLANEOUS EQUIPMENT											
9000	LEASES AND RENTALS											
9001	LEASE/RENT OF EQUIPMENT	4,240	2,815	4,620	635		3,178					
9005	SBITA LONG-TERM	288	102	11,277	11,375		98					
	..OTHER USES OF FUNDS..	4,528	2,917	15,897	12,010		3,276					
	TOTAL FOR DEPT	350,135	324,670	392,927	166,875		382,755					

FUND #010 GENERAL OPERATING FUND

			FY/2024 ACTUAL	FY/2025 ACTUAL	AMENDED BUDGET	2026/01 ACTUAL	PROJECTED ACTUAL	DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
								FY/2027 REQUEST	FY/2027 RECOMMEND	FY/2027 BUDGET	FY/2028 REQUEST	FY/2028 RECOMMEND	FY/2028 BUDGET
21010	CIRCUIT COURT												
0000	CIRCUIT COURT												
1009	MERIT RESERVE												
3000	CONTRACTUAL SERVICES												
3010	JURY-OTHER CONTRACTUAL SERVICE	11,090	11,300	68,000	13,000			72,000					
	..PURCHASED SERVICES...	11,090	11,300	68,000	13,000			72,000					
5413	EMERGENCY/DISASTER EXPENSE												
5415	OTHER EXPENSES/SUPPLIES- JURY	275	416	2,500	113			1,500					
	..OTHER CHARGES.....	275	416	2,500	113			1,500					
6005	CITY OF WINCHESTER - CIRCU	46,138	82,438	85,868	85,190			86,000					
	..MATERIALS & SUPPLIES.	46,138	82,438	85,868	85,190			86,000					
8002	FURNITURE AND FIXTURES												
	TOTAL FOR DEPT	57,503	94,154	156,368	98,303			159,500					

FUND #010 GENERAL OPERATING FUND

		FY/2024 ACTUAL	FY/2025 ACTUAL	AMENDED BUDGET	2026/01 ACTUAL	PROJECTED ACTUAL	DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
							FY/2027 REQUEST	FY/2027 RECOMMEND	FY/2027 BUDGET	FY/2028 REQUEST	FY/2028 RECOMMEND	FY/2028 BUDGET
21020	GENERAL DISTRICT COURT											
0000	GENERAL DISTRICT COURT											
1000	PERSONNEL SERVICES											
1003	PART TIME/EXTRA HELP				9,600				9,600			
1005	OVERTIME											
1009	MERIT RESERVE											
	..PERSONAL SERVICES....				9,600			9,600				
2001	F.I.C.A.				734			734				
2011	WORKERS COMP.				5			5				
2013	EDUCATION - TUITION ASSISTANCE											
	..EMPLOYEE BENEFITS....				739			739				
3000	CONTRACTUAL SERVICES											
3004	REPAIR AND MAINTENANCE-EQUIP.											
3005	MAINTENANCE SERVICE CONTRACTS											
3010	CONTRACTUAL SERVICES	6,638	6,529	6,880	2,795			6,880				
3013	IT SERVICE CONTRACTS											
	..PURCHASED SERVICES...	6,638	6,529	6,880	2,795			6,880				
4000	INTERNAL SERVICES											
5200	COMMUNICATION											
5201	POSTAL SERVICES											
5203	TELECOMMUNICATIONS											
5204	POSTAGE AND TELEPHONE				100			100				
5400	MATERIALS AND SUPPLIES											
5401	OFFICE SUPPLIES	539	559	2,000	41			2,000				
5410	UNIFORMS AND WEARING APPAREL				525	525			525			
5411	BOOKS AND SUBSCRIPTIONS				400			400				
5413	EMERGENCY/DISASTER EXPENSE											
5506	TRAVEL	337	304	500				500				
5800	MISCELLANEOUS											
5801	DUES AND ASSOC. MEMBERSHIPS	100	100	300	75			300				
	..OTHER CHARGES.....	976	1,488	3,825	116			3,825				
8000	LEASES AND RENTALS											
8001	MACHINERY AND EQUIPMENT											
8002	FURNITURE AND FIXTURES											
8007	INTEGRATED TECHNOLOGY EQUIPMENT											
9001	LEASE/RENT OF EQUIPMENT	3,027	2,070	3,500	1,590			3,500				
	..OTHER USES OF FUNDS..	3,027	2,070	3,500	1,590			3,500				
TOTAL FOR DEPT		10,641	10,087	24,544	4,501			24,544				

FUND #010 GENERAL OPERATING FUND

		FY/2024 ACTUAL	FY/2025 ACTUAL	AMENDED BUDGET	2026/01 ACTUAL	PROJECTED ACTUAL	DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
							FY/2027 REQUEST	FY/2027 RECOMMEND	FY/2027 BUDGET	FY/2028 REQUEST	FY/2028 RECOMMEND	FY/2028 BUDGET
21050	JUVENILE AND DOMESTIC COURT											
0000	JUVENILE AND DOMESTIC COURT											
1003	PART TIME/EXTRA HELP				6,864				6,864			
1005	OVERTIME											
1009	MERIT RESERVE											
	..PERSONAL SERVICES....				6,864			6,864				
2000	FRINGE BENEFITS-GRANT											
2001	FICA-GRANT				525			525				
2002	RETIREMENT-V.S.R.S.-GRANT											
2005	HOSPITAL/MEDICAL-GRANT											
2006	GROUP INSURANCE - GRANT											
2011	WORKER'S COMPENSATION-GRANT				3			3				
2013	EDUCATION - TUITION ASSISTANCE											
	..EMPLOYEE BENEFITS....				528			528				
3000	CONTRACTUAL SERVICES											
3002	PROFESSIONAL SERVICES-LEGAL FE				1,620	1,620		680				
3004	REPAIR AND MAINTENANCE-EQUIP.											
3005	MAINTENANCE SERVICE CONTRACTS											
3010	OTHER CONTRACTUAL SERVICES	7,555	7,887	5,359	5,237			8,910				
3013	IT SERVICE CONTRACTS											
	..PURCHASED SERVICES...	7,555	7,887	6,979	6,857			9,590				
4000	INTERNAL SERVICES											
5200	COMMUNICATION											
5204	POSTAGE AND TELEPHONE											
5400	MATERIALS AND SUPPLIES											
5401	OFFICE SUPPLIES	2,037	1,159	5,734	209			5,800				
5410	UNIFORMS AND WEARING APPAREL				500			500				
5411	BOOKS AND SUBSCRIPTIONS	816	691	765	566			750				
5413	EMERGENCY/DISASTER EXPENSE											
5506	TRAVEL	654	1,331	1,700				3,200				
5800	MISCELLANEOUS											
5801	DUES AND ASSOC. MEMBERSHIPS	355	425	1,165				1,165				
	..OTHER CHARGES.....	3,862	3,606	9,864	775			11,415				
8000	LEASES AND RENTALS											
8002	FURNITURE AND FIXTURES											
8900	IMPROVEMENTS OTHER THAN BLDG.											
9000	LEASE/RENT OF EQUIPMENT	5,545	4,618	10,500	1,929			7,600				
	..OTHER USES OF FUNDS..	5,545	4,618	10,500	1,929			7,600				
	TOTAL FOR DEPT	16,962	16,111	34,735	9,561			35,997				

FUND #-010 GENERAL OPERATING FUND

FUND #-010 GENERAL OPERATING FUND

		FY/2024 ACTUAL	FY/2025 ACTUAL	AMENDED BUDGET	2026/01 ACTUAL	PROJECTED ACTUAL	DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
							FY/2027 REQUEST	FY/2027 RECOMMEND	FY/2027 BUDGET	FY/2028 REQUEST	FY/2028 RECOMMEND	FY/2028 BUDGET
9001	LEASE/RENT OF EQUIPMENT	3,062	3,259	3,500	1,469		3,600					
9002	LEASE/RENT OF BUILDING	3,795	3,795	3,795	1,800		3,795					
	..OTHER USES OF FUNDS..	6,857	7,054	7,295	3,269		7,395					
TOTAL FOR DEPT		1,058,797	1,054,960	1,302,627	551,557		1,347,981					

FUND #010 GENERAL OPERATING FUND

		DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED					
		FY/2024	FY/2025	AMENDED	2026/01	PROJECTED	FY/2027	FY/2027	FY/2028	FY/2028	FY/2028	
		ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	REQUEST	RECOMMEND	BUDGET
21080	LAW LIBRARY											
0000	LAW LIBRARY											
5400	MATERIALS AND SUPPLIES											
5411	BOOKS AND SUBSCRIPTIONS	14,240	17,541	12,200			17,000					
	..OTHER CHARGES.....	14,240	17,541	12,200			17,000					
TOTAL FOR DEPT		14,240	17,541	12,200			17,000					

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ACCOUNTING PERIOD 2026/01

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FUND #-010 GENERAL OPERATING FUND

	FY/2024 ACTUAL	FY/2025 ACTUAL	AMENDED BUDGET	2026/01 ACTUAL	PROJECTED ACTUAL	DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
						FY/2027 REQUEST	FY/2027 RECOMMEND	FY/2027 BUDGET	FY/2028 REQUEST	FY/2028 RECOMMEND	FY/2028 BUDGET
21090											
0000											

TOTAL FOR DEPT

FUND #010 GENERAL OPERATING FUND

		FY/2024 ACTUAL	FY/2025 ACTUAL	AMENDED BUDGET	2026/01 ACTUAL	PROJECTED ACTUAL	DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
							FY/2027 REQUEST	FY/2027 RECOMMEND	FY/2027 BUDGET	FY/2028 REQUEST	FY/2028 RECOMMEND	FY/2028 BUDGET
22010	COMMONWEALTH'S ATTORNEY											
0000	COMMONWEALTH'S ATTORNEY											
1000	PERSONNEL SERVICES											
1001	COMMONWEALTH'S ATTORNEY	1,390,681	1,563,578	1,631,890	791,040		1,631,966					
1003	PART TIME/EXTRA HELP				5,000			5,000				
1005	OVERTIME		308	308-								
1007	INCENTIVE PAY											
1009	ACCRUED SALARIES		8,692	389								
1010	EXTRA PAY											
	..PERSONAL SERVICES....	1,399,681	1,563,659	1,636,890	791,040		1,636,966					
2000	FRINGE BENEFITS											
2001	F. I. C. A.	97,172	110,311	120,789	52,836		120,646					
2002	RETIREMENT - V. S. R. S.	174,777	198,603	204,802	100,317		204,812					
2005	HOSPITAL/MEDICAL PLANS	242,875	258,551	260,595	124,168		278,080					
2006	GROUP INSURANCE	18,661	18,481	19,349	9,369		19,257					
2008	SHORT & LONG TERM DISABILITY	1,271	2,164	2,300	1,017		2,300					
2011	WORKER'S COMPENSATION - COMMO	974	791	817	547		655					
2012	CLOTHING ALLOWANCE											
2013	EDUCATION - TUITION ASSISTANCE											
2019	ACCRUED FRINGES		616	38								
	..EMPLOYEE BENEFITS....	536,346	588,939	608,652	288,254		625,750					
3000	CONTRACTUAL SERVICES											
3002	PROFESSIONAL SERVICES-OTHER	66	10,322	7,500	374		10,000					
3004	REPAIR AND MAINTENANCE-EQUIP.	856	886	2,500	1,628		2,500					
3005	MAINTENANCE SERVICE CONTRACTS	18,006	17,206	5,725			22,825					
3006	PRINTING AND BINDING	524	1,335	3,500			3,500					
3007	ADVERTISING		391	1,500			1,500					
3010	OTHER CONTRACTUAL SERVICES	5,181	4,589	500	914		500					
3013	IT SERVICE CONTRACTS			17,100								
	..PURCHASED SERVICES...	24,633	34,729	38,325	2,916		40,825					
4000	INTERNAL SERVICES											
4001	DATA PROCESSING SERVICES											
4003	CENTRAL STORES-COPIES	1,312	1,076	1,000	429		1,500					
	..INTERNAL SERVICES....	1,312	1,076	1,000	429		1,500					
5200	COMMUNICATION											
5204	POSTAGE AND TELEPHONE	2,844	3,431	3,000	1,399		3,000					
5305	MOTOR VEHICLE INSURANCE	409	400	600	412		600					
5306	SURETY BONDS	428	131	500	130		500					
5309	LAW ENFORCEMENT											
5400	MATERIALS AND SUPPLIES											
5401	OFFICE SUPPLIES	14,650	16,196	19,850	5,715		25,000					
5408	VEHICLE AND POWERED EQUIPMENT	629		1,000	70		1,000					
5409	POLICE SUPPLIES	54	56	750			750					
5410	UNIFORMS AND WEARING APPAREL	566	164	650			500					
5411	BOOKS AND SUBSCRIPTIONS	3,861	3,104	3,000	2,693		5,000					

FUND #010 GENERAL OPERATING FUND

		FY/2024 ACTUAL	FY/2025 ACTUAL	AMENDED BUDGET	2026/01 ACTUAL	PROJECTED ACTUAL	DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
							FY/2027 REQUEST	FY/2027 RECOMMEND	FY/2027 BUDGET	FY/2028 REQUEST	FY/2028 RECOMMEND	FY/2028 BUDGET
5413	OTHER OPERATING SUPPLIES	10,808	8,790	41,134	418		1,200					
5415	OTHER EXPENSES											
5506	TRAVEL	18,115	28,675	30,000	19,687		42,500					
5800	MISCELLANEOUS											
5801	DUES AND ASSOC. MEMBERSHIPS	5,490	10,665	11,000	2,565		11,000					
	..OTHER CHARGES.....	57,854	71,612	111,484	33,089		91,050					
8000	LEASES AND RENTALS											
8001	MACHINERY AND EQUIPMENT											
8002	FURNITURE AND FIXTURES											
8003	COMMUNICATIONS EQUIPMENT											
8005	MOTOR VEHICLES AND EQUIPMENT											
8007	INTEGRATED TECHNOLOGY EQUIPMENT											
9001	LEASE/RENT OF EQUIPMENT	6,044	6,049	7,000	1,820		7,000					
9005	SETTA LONG-TERM	2,835	2,977	6,500	6,058		3,000					
	..OTHER USES OF FUNDS..	8,879	9,026	13,500	7,878		10,000					
TOTAL FOR DEPT		2,028,705	2,269,041	2,409,851	1,123,606		2,406,091					

FUND #010 GENERAL OPERATING FUND

		FY/2024 ACTUAL	FY/2025 ACTUAL	AMENDED BUDGET	2026/01 ACTUAL	PROJECTED ACTUAL	DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
							FY/2027 REQUEST	FY/2027 RECOMMEND	FY/2027 BUDGET	FY/2028 REQUEST	FY/2028 RECOMMEND	FY/2028 BUDGET
22020	VICTIM WITNESS PROGRAM											
0000	VICTIM WITNESS PROGRAM											
1000	PERSONNEL SERVICES											
1001	VICTIM WITNESS PROGRAM MANAGER	167,300	53,320	153,922	81,226		162,975					
1003	PART TIME/EXTRA HELP											
1005	OVERTIME											
1009	ACCRUED SALARIES		455-									
1010	EXTRA PAY											
1011	GRANT SHARE - SALARIES		96,292									
	..PERSONAL SERVICES....	167,300	149,157	153,922	81,226		162,975					
2000	FRINGE BENEFITS											
2001	F.I.C.A.	12,183	10,803	11,774	5,821		12,468					
2002	RETIREMENT - V.S.R.S.	21,038	6,780	19,317	11,388		20,453					
2005	HOSPITAL/MEDICAL PLANS	18,981	15,600	45,105	17,994		48,720					
2006	GROUP INSURANCE	2,246	1,556	1,825	962		1,923					
2008	SHORT & LONG TERM DISABILITY	191	426	560	278		585					
2011	WORKER'S COMPENSATION - COMMO	117	105	77	41		81					
2019	ACCRUED FRINGES	1,169	1,185-									
2022	GRANTSHARE - FRINGES		24,200									
	..EMPLOYEE BENEFITS....	55,925	58,285	78,658	36,484		84,230					
3002	PROFESSIONAL SERVICES OTHER											
3004	REPAIR AND MAINTENANCE-EQUIPME						350					
3005	MAINTENANCE SERVICE CONTRACTS											
3007	ADVERTISING							350				
	..PURCHASED SERVICES...											
4003	CENTRAL STORES - COPIES											
5101	ELECTRICAL SERVICES											
5200	COMMUNICATION											
5204	POSTAGE AND TELEPHONE	2,096	2,701	3,500	1,491		3,500					
5400	MATERIALS AND SUPPLIES											
5401	OFFICE SUPPLIES	4,112	13,346	4,000	1,811		10,048					
5411	BOOKS & SUBSCRIPTIONS											
5413	OTHER OPERATING SUPPLIES											
5415	OTHER EXPENSES											
5506	TRAVEL	1,786	106	4,000			4,000					
5800	MISCELLANEOUS											
5801	DUES AND ASSOC.MEMBERSHIPS	250		400			400					
	..OTHER CHARGES.....	8,244	16,153	11,900	3,302		17,948					
8001	MACHINERY AND EQUIPMENT											
8002	FURNITURE AND FIXTURES											
8007	INTEGRATED TECHNOLOGY EQUIPMENT											
9001	LEASE/RENT OF EQUIPMENT											
9005	SRITA LONG-TERM		64	350	294		350					
	..OTHER USES OF FUNDS..		64	350	294		350					
TOTAL FOR DEPT		231,469	223,659	244,830	121,306		265,853					

FUND #010 GENERAL OPERATING FUND

			FY/2024 ACTUAL	FY/2025 ACTUAL	AMENDED BUDGET	2026/01 ACTUAL	PROJECTED ACTUAL	DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
								FY/2027 REQUEST	FY/2027 RECOMMEND	FY/2027 BUDGET	FY/2028 REQUEST	FY/2028 RECOMMEND	FY/2028 BUDGET
31020	SHERIFF												
0000	SHERIFF												
1000	PERSONNEL SERVICES												
1001	SHERIFF	4,720,190	5,202,560	5,559,513	2,642,249			5,589,926					
1002	DEPUTY II	5,807,853	6,160,945	7,165,625	3,310,698			7,189,586					
1003	PART TIME/EXTRA HELP	127,168	165,200	300,000	95,083			310,000					
1005	OVERTIME	1,558,743	1,565,267	1,800,000	893,481			1,800,000					
1007	INCENTIVE PAY				15,112			85,400					
1008	REORGANIZATION/SALARY INCREASE				24,000								
1009	ACCUED SALARIES	29,196	39,254										
1010	EXTRA PAY												
	.. PERSONAL SERVICES....	12,243,150	13,133,226	14,864,250	6,941,511			14,974,912					
2000	FRINGE BENEFITS												
2001	F. I. C. A.	894,755	963,833	1,135,081	509,981			1,144,710					
2002	RETIREMENT - V. S. R. S.	1,315,542	1,391,488	1,586,960	734,999			1,603,829					
2005	HOSPITAL/MEDICAL PLANS	2,412,886	2,408,269	2,583,880	1,215,337			2,841,040					
2006	GROUP INSURANCE	140,930	133,552	149,669	70,799			150,798					
2008	SHORT & LONG TERM DISABILITY	1,464	2,061	2,271	1,260			2,300					
2011	WORKER'S COMPENSATION - COMM	354,975	381,520	475,992	207,844			471,893					
2012	CLOTHING ALLOWANCES												
2013	EDUCATION - TUITION ASSISTANCE												
2019	ACCUED FRINGES	3,499	2,149										
	.. EMPLOYEE BENEFITS....	5,124,051	5,282,872	5,933,853	2,740,220			6,214,570					
3000	CONTRACTUAL SERVICES												
3001	PROFESSIONAL HEALTH SERVICES	8,325	13,727	14,000	1,900			15,000					
3002	PROFESSIONAL SERVICES - OTHER	9,594	4,900	4,700	9,977			4,600					
3004	REPAIR AND MAINTENANCE-EQUIP.	334,673	413,020	618,519	111,751			631,700					
3005	MAINTENANCE SERVICE CONTRACTS	134,966	133,363	147,400	132,851			15,700					
3006	PRINTING AND BINDING	3,187	3,082	4,200	650			4,200					
3007	ADVERTISING	5,429	12,002	13,300	6,478			17,500					
3008	LAUNDRY & DRY CLEANING	121		300	14			300					
3010	OTHER CONTRACTUAL SERVICES	10,293	11,227	14,340	6,210			15,340					
3013	IT SERVICE CONTRACTS							137,000					
	.. PURCHASED SERVICES...	506,588	591,321	816,759	269,831			841,340					
4000	INTERNAL SERVICES												
4001	DATA PROCESSING SERVICES												
4003	CENTRAL STORES-COPIES	433,115	394,213	530,000	157,988			530,000					
	.. INTERNAL SERVICES....	433,115	394,213	530,000	157,988			530,000					
5101	UTILITIES	1,109	1,103	1,080	461			1,200					
5200	COMMUNICATIONS												
5204	POSTAGE AND TELEPHONE	100,140	103,023	100,200	39,532			176,800					
5299	INTERNET ACCESS	5,388	4,008	10,800	1,670			4,008					
5300	INSURANCE												
5302	FIRE INSURANCE	4,102	4,080	7,000	4,437			7,000					
5305	MOTOR VEHICLE INSURANCE	71,636	77,157	76,650	90,323			92,000					

FUND #010 GENERAL OPERATING FUND

		FY/2024 ACTUAL	FY/2025 ACTUAL	AMENDED BUDGET	2026/01 ACTUAL	PROJECTED ACTUAL	DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
							FY/2027 REQUEST	FY/2027 RECOMMEND	FY/2027 BUDGET	FY/2028 REQUEST	FY/2028 RECOMMEND	FY/2028 BUDGET
5306	SURETY BONDS	161	238	175	235		175					
5308	GENERAL LIABILITY INSURANCE											
5309	LAW ENFORCEMENT	511	511	515			515					
5400	MATERIALS AND SUPPLIES											
5401	OFFICE SUPPLIES	54,554	34,433	83,500	14,871		102,600					
5402	DOG FOOD/K-9 MAINTENANCE	19,344	15,229	28,000	5,517		19,600					
5404	MEDICAL & LABORATORY		122	2,000			2,000					
5408	VEHICLE & POWERED EQUIPMENT	64,412	51,626	79,980	49,775		107,000					
5409	POLICE SUPPLIES	364,586	304,428	485,875	161,946		459,797					
5410	UNIFORMS AND WEARING APPAREL	155,125	244,959	430,591	129,920		257,300					
5411	BOOKS AND SUBSCRIPTIONS	1,127	676	2,550	199		2,550					
5413	OTHER OPERATING SUPPLIES	55,494	50,175	285,524	26,753		73,000					
5414	MERCHANDISE FOR RESALE											
5506	TRAVEL	187,712	194,102	298,450	165,866		329,450					
5800	MISCELLANEOUS											
5801	DUES AND ASSOC. MEMBERSHIPS	14,522	15,159	18,022	14,690		20,623					
5802	CLAIMS & BOUNTIES				1,000		1,000					
	..OTHER CHARGES.....	1,099,923	1,101,029	1,911,912	706,195		1,656,618					
8000	LEASES AND RENTALS											
8001	MACHINERY AND EQUIPMENT	135,420	224,385	262,500			10,000					
8002	FURNITURE AND FIXTURES											
8003	COMMUNICATIONS EQUIPMENT				24,000							
8005	MOTOR VEHICLES AND EQUIPMENT	2,337,186	2,192,402	2,658,107	133,388							
8007	INTEGRATED TECHNOLOGY EQUIPMENT	849,000										
8800	BUILDINGS											
8900	IMPROVEMENTS OTHER THAN BUILDING			134,095								
	..CAPITAL OUTLAY.....	3,321,606	2,416,787	3,078,702	133,388		10,000					
9001	LEASE/RENT OF EQUIPMENT & VEHICLES	13,102	12,258	14,180	6,999		16,280					
9002	LEASE/RENT OF BUILDING											
9005	SEITA LONG-TERM	118,280	467,695	716,187	478,615		827,106					
9201	CONTINGENCY FOR NEW POSITIONS				39,228							
	..OTHER USES OF FUNDS..	131,382	479,953	769,595	485,614		843,386					
TOTAL FOR DEPT		22,859,815	23,399,401	27,905,071	11,434,747		25,070,826					

FUND #010 GENERAL OPERATING FUND

			FY/2024 ACTUAL	FY/2025 ACTUAL	AMENDED BUDGET	2026/01 ACTUAL	PROJECTED ACTUAL	DEPT REQUEST	ADMIN RECOMMEND	ADOPTED FY/2027 BUDGET	DEPT FY/2028 REQUEST	ADMIN RECOMMEND	ADOPTED FY/2028 BUDGET
32020	VOLUNTEER FIRE DEPARTMENTS												
0000	VOLUNTEER FIRE DEPARTMENTS												
2005	HOSPITAL/MEDICAL INSURANCE VOL	85,960	87,547	90,000	61,406			77,000					
2013	EDUCATION-TUITION ASSISTANCE												
	..EMPLOYEE BENEFITS....	85,960	87,547	90,000	61,406			77,000					
3010	OTHER CONTRACTUAL SERVICES		10,694	110,000	13,982			177,216					
	..PURCHASED SERVICES...		10,694	110,000	13,982			177,216					
5300	INSURANCE												
5305	MOTOR VEHICLE INSURANCE	107,399	160,133	202,346	202,347			240,000					
5408	VEHICLE - FUEL COSTS	189,318	170,320	248,378	73,624			225,000					
5413	EMERGENCY/DISASTER EXPENSE												
5506	TRAVEL-TRAINING	11,683	13,200	13,200	2,106			20,000					
5604	MISCELLANEOUS CONTRIBUTIONS	1,317,672	1,004,805	1,795,751	1,090,609			1,058,208					
	..OTHER CHARGES.....	1,626,072	1,348,458	2,259,675	1,368,686			1,543,208					
TOTAL FOR DEPT		1,712,032	1,446,699	2,459,675	1,444,074			1,797,424					

FUND #010 GENERAL OPERATING FUND

FUND #-010 GENERAL OPERATING FUND

			FY/2024 ACTUAL	FY/2025 ACTUAL	AMENDED BUDGET	2026/01 ACTUAL	PROJECTED ACTUAL	DEPT REQUEST	ADMIN RECOMMEND	ADOPTED BUDGET	DEPT REQUEST	ADMIN RECOMMEND	ADOPTED BUDGET
33010	JAIL												
0000	JAIL												
5605	COUNTY SHARE-JUVENILE DETENTIO	7,448,477	7,719,314	7,122,643	3,441,805		7,716,678						
	..OTHER CHARGES.....	7,448,477	7,719,314	7,122,643	3,441,805		7,716,678						
TOTAL FOR DEPT		7,448,477	7,719,314	7,122,643	3,441,805		7,716,678						

FUND #010 GENERAL OPERATING FUND

		FY/2024 ACTUAL	FY/2025 ACTUAL	AMENDED BUDGET	2026/01 ACTUAL	PROJECTED ACTUAL	DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
							FY/2027 REQUEST	FY/2027 RECOMMEND	FY/2027 BUDGET	FY/2028 REQUEST	FY/2028 RECOMMEND	FY/2028 BUDGET
33030	JUVENILE COURT PROBATION											
0000	JUVENILE COURT PROBATION											
1001	TIMEROCK ACH. CENTER COOR.											
1003	PART TIME OFFICE STAFF											
1005	EXTRA HELP/OVERTIME											
1009	MERIT RESERVE											
1010	EXTRA PAY											
2000	FRINGE BENEFITS (grant)											
2001	FICA (grant)											
2002	RETIREMENT-VSRS (grant)											
2005	HOSPITAL/MEDICAL (grant)											
2006	GROUP INSURANCE (grant)											
2008	SHORT & LONG DISABILITY											
2011	WORKERS COMP (grant)											
2019	ACCRUED FRINGES											
3002	SUPERVISION PLAN SERVICES	122,772	128,227	145,755	28,465		148,358					
3007	ADVERTISING											
3010	OTHER CONTRACTUAL SERVICES	2,400	2,400	3,600	2,180		4,320					
	..PURCHASED SERVICES...	125,172	130,627	149,355	30,645		152,678					
5204	POSTAGE AND TELEPHONE	4,395	5,114	5,640	1,466		5,640					
5305	MOTOR VEHICLE INSURANCE											
5401	OFFICE SUPPLIES	3,557	1,325	4,602	3,574		2,000					
5404	MEDICAL SUPPLIES-DRUG TESTING											
5413	PAYMENTS RETURNED TO STATE	11,009	5,586	131								
5506	TRAVEL & TRAINING(grant)		343		410							
5800	MISCELLANEOUS											
5810	PAYMENT OF UNEMPLOYMENT CLAIMS											
	..OTHER CHARGES.....	18,961	12,368	10,373	5,450		7,640					
8002	FURNITURE AND FIXTURES											
8005	MOTOR VEHICLES & EQUIPMENT											
8007	INTEGRATED TECHNOLOGY EQUIPMENT											
	TOTAL FOR DEPT	144,133	142,995	159,728	36,095		160,318					

FUND #-010 GENERAL OPERATING FUND

FUND # -010 GENERAL OPERATING FUND

		FY/2024 ACTUAL	FY/2025 ACTUAL	AMENDED BUDGET	2026/01 ACTUAL	PROJECTED ACTUAL	DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
							FY/2027 REQUEST	FY/2027 RECOMMEND	FY/2027 BUDGET	FY/2028 REQUEST	FY/2028 RECOMMEND	FY/2028 BUDGET
5506	TRAVEL	1,866	1,860	2,533	1,435		6,135					
5800	MISCELLANEOUS											
5801	DUES AND ASSOC. MEMBERSHIPS	175	464	1,290	175		1,520					
5806	RESERVE FOR CONTINGENCIES											
	.. OTHER CHARGES	38,927	62,785	53,199	18,386		55,724					
8000	LEASES AND RENTALS											
8001	MACHINERY AND EQUIPMENT											
8002	FURNITURE AND FIXTURES											
8003	COMMUNICATIONS EQUIPMENT											
8005	MOTOR VEHICLES AND EQUIPMENT	66,910	67,358	45,334	37,072							
8007	INTEGRATED TECHNOLOGY EQUIPMENT	12,175										
	.. CAPITAL OUTLAY	79,085	67,358	45,334	37,072							
9001	LEASE/RENT OF EQUIPMENT	2,829	2,792	3,000	969		3,000					
9005	SRITA LONG-TERM		1,745				400					
	.. OTHER USES OF FUNDS ..	2,829	4,537	3,000	969		3,400					
TOTAL FOR DEPT		1,593,912	1,808,705	1,990,818	962,592		2,063,227					

FUND #010 GENERAL OPERATING FUND

			FY/2024 ACTUAL	FY/2025 ACTUAL	AMENDED BUDGET	2026/01 ACTUAL	PROJECTED ACTUAL	DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
								FY/2027 REQUEST	FY/2027 RECOMMEND	FY/2027 BUDGET	FY/2028 REQUEST	FY/2028 RECOMMEND	FY/2028 BUDGET
35050	FIRE AND RESCUE												
0000	FIRE AND RESCUE												
0870	LAND												
1000	PERSONNEL SERVICES												
1001	FIRE & RESCUE DEPUTY CHIEF	10,918,690	11,520,687	13,615,516	6,304,160			13,700,092					
1003	COMPENSATION OF EMERGENCY SERV	91,996	108,085	204,880	54,378			259,600					
1005	OVERTIME	1,502,168	1,742,073	2,700,715	1,131,047			3,029,288					
1007	INCENTIVE PAY	717,018	781,436	260,056	374,639			269,562					
1009	ACCURED SALARIES	35,461	56,678										
1010	EXTRA PAY												
	..PERSONAL SERVICES....	13,265,333	14,208,959	16,781,167	7,864,224			17,258,542					
2000	FRINGE BENEFITS												
2001	F.I.C.A.	963,170	1,031,779	1,282,404	574,161			1,051,432					
2002	RETIREMENT - V.S.R.S.	1,367,282	1,409,666	1,701,107	774,697			1,724,898					
2005	HOSPITAL/MEDICAL PLANS	2,730,176	2,807,446	3,206,475	1,508,007			3,456,320					
2006	GROUP INSURANCE	146,059	135,547	160,747	74,558			162,182					
2008	SHORT & LONG TERM DISABILITY	715	535	1,999	350			750					
2011	WORKERS COMPENSATION - COMM	545,173	554,037	756,480	323,956			548,545					
2013	EDUCATION-TUITION ASSISTANCE	44,423	20,301	58,000				58,800					
2019	ACCURED FRINGES	6,579	5,264										
	..EMPLOYEE BENEFITS....	5,803,577	5,964,575	7,167,212	3,255,729			7,002,927					
3000	CONTRACTUAL SERVICES												
3002	PROFESSIONAL SERVICES - OTHER		6,630										
3003	TEMPORARY HELP SERVICE FEES												
3004	REPAIR AND MAINTENANCE-EQUIP.	163,302	278,920	292,230	42,359			312,230					
3005	MAINTENANCE SERVICE CONTRACTS	2,610	2,193	3,600	8,142			8,300					
3006	PRINTING AND BINDING	9,659	6,464	13,031	4,596			15,750					
3007	ADVERTISING	15,512	16,470	26,964	7,080			26,964					
3009	CENTRAL DISPATCH	14,871	14,265	14,872	14,265			14,872					
3010	OTHER CONTRACTUAL SERVICES	257,149	312,720	389,378	161,041			419,396					
3013	IT SERVICE CONTRACTS												
	..PURCHASED SERVICES...	463,103	637,662	740,075	237,483			797,512					
4000	INTERNAL SERVICES												
4003	CENTRAL STORES - GASOLINE	45,298	50,333	66,000	19,520			93,876					
	..INTERNAL SERVICES....	45,298	50,333	66,000	19,520			93,876					
5100	UTILITIES												
5101	ELECTRICAL SERVICES												
5200	COMMUNICATION												
5204	POSTAGE AND TELEPHONE	15,251	25,958	19,464	6,178			22,560					
5299	INTERNET ACCESS	16,148	29,703	28,046	23,630			33,294					
5302	FIRE INSURANCE	3,034	2,870	3,700	3,299			3,700					
5305	MOTOR VEHICLE INSURANCE	10,575	12,184	16,410	18,834			23,602					
5400	MATERIALS AND SUPPLIES												
5401	OFFICE SUPPLIES	39,066	62,615	36,000	13,955			36,000					
5402	FOOD SUPPLIES	1,544	1,436	4,000	518			4,000					

FUND #010 GENERAL OPERATING FUND

		FY/2024 ACTUAL	FY/2025 ACTUAL	AMENDED BUDGET	2026/01 ACTUAL	PROJECTED ACTUAL	DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
							FY/2027 REQUEST	FY/2027 RECOMMEND	FY/2027 BUDGET	FY/2028 REQUEST	FY/2028 RECOMMEND	FY/2028 BUDGET
5403	AGRICULTURAL SUPPLIES			500			500					
5404	MEDICAL AND LABORATORY SUPPLIE	24,475	46,766	100,250	7,377		45,306					
5407	REPAIR AND MAINTENANCE SUPPL	49,942	47,553	41,647	31,459		50,859					
5408	VEHICLE AND POWERED EQUIPMENT	23,335	38,225	37,890	15,777		20,700					
5409	POLICE SUPPLIES	6,616	1,401	7,200	488		7,200					
5410	UNIFORMS & WEARING APPAREL	519,583	424,950	683,084	162,917		565,973					
5411	BOOKS AND SUBSCRIPTIONS	29,295	18,369	40,161	14,758		40,161					
5413	OTHER OPERATING SUPPLIES	87,912	115,393	150,538	70,231		321,413					
5415	OTHER EXPENSES											
5506	TRAVEL	63,064	80,687	116,030	34,076		90,606					
5600	PAYMENTS TO OTHER MUNIC											
5604	TOP OF VA SEARCH/RESCUE											
5605	COUNTY SHARE - SARA, TITLE III	35,404	27,219	42,600	8,175							
5800	MISCELLANEOUS											
5801	DUES AND ASSOC. MEMBERSHIPS	2,766	2,908	5,190	1,713		5,190					
5806	RESERVE FOR CONTINGENCIES											
	.. OTHER CHARGES	928,010	938,237	1,332,710	413,385		1,271,064					
8001	MACHINERY AND EQUIPMENT			25,770								
8002	FURNITURE AND FIXTURES											
8003	COMMUNICATIONS EQUIPMENT											
8005	MOTOR VEHICLES AND EQUIPMENT	1,465,784	1,845,887	757,728	97,270							
8007	INTEGRATED TECHNOLOGY EQUIPMENT			714,161	7,398		7,398					
8009	MISCELLANEOUS EQUIPMENT	681,836	123,053	9,996	9,996							
8700	FIRE COMPANY LAND			3,512-								
	.. CAPITAL OUTLAY	2,147,620	2,679,589	800,892	114,664							
9001	LEASE/RENT OF EQUIPMENT	42,428	6,424	5,040	1,801		5,040					
9005	SRITA LONG-TERM	87,810	144,996	170,311	108,279		171,833					
9201	CONTINGENCY FOR POSITIONS				434,628							
	.. OTHER USES OF FUNDS ..	130,238	151,420	609,979	110,080		176,873					
TOTAL FOR DEPT		22,783,179	24,630,775	27,498,035	12,015,085		26,600,794					

FUND #010 GENERAL OPERATING FUND

	DESCRIPTION	FY/2024 ACTUAL	FY/2025 ACTUAL	AMENDED BUDGET	2026/01 ACTUAL	PROJECTED ACTUAL	DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
							FY/2027 REQUEST	FY/2027 RECOMMEND	FY/2027 BUDGET	FY/2028 REQUEST	FY/2028 RECOMMEND	FY/2028 BUDGET
35060	PUBLIC SAFETY COMMUNICATIONS											
0000	PUBLIC SAFETY COMMUNICATIONS											
1000	PERSONNEL SERVICES											
1001	OPERATIONS SUPERVISOR	867,830	877,280	1,260,453	456,728		1,244,369					
1003	PART-TIME DISPATCHER	1,127			30,000			30,000				
1005	OVERTIME	180,188	136,874	190,000	84,421			190,000				
1007	CAREER DEVELOPMENT - PROMOTION				15,000			15,000				
1009	ACCRUED SALARIES	138	918									
1010	EXTRA PAY											
	..PERSONAL SERVICES....	1,049,283	1,015,072	1,495,453	541,149		1,479,369					
2000	FRINGE BENEFITS											
2001	F.I.C.A.	74,630	73,491	113,926	38,788		113,172					
2002	RETIREMENT-V.S.R.S.	105,771	116,903	157,407	60,569		156,168					
2005	HOSPITAL/MEDICAL PLANS	199,682	168,367	300,700	76,269		324,800					
2006	GROUP INSURANCE	11,293	10,372	14,856	5,374		14,684					
2008	SHORT & LONG TERM DISABILITY	2,118	1,852	3,600	965		3,600					
2011	WORKERS COMPENSATION	1,268	749	737	252		732					
2013	EDUCATION-TUITION ASSISTANCE											
2019	ACCRUED FRINGES	56-	38-									
	..EMPLOYEE BENEFITS....	394,706	371,696	591,226	182,217		613,156					
3002	PROFESSIONAL SERVICES - OTHER	20,482	372	700			700					
3004	REPAIR AND MAINTENANCE - EQUIP	18,470	23,324	63,975	7,907		98,975					
3005	MAINTENANCE SERVICE CONTRACTS	189,325	196,525	256,638	133,135		213,189					
3006	PRINTING AND BINDING	175	390	500			500					
3007	ADVERTISING			2,000			2,000					
3009	911 TARIFF											
3010	CONTRACTUAL SERVICES	11,614	11,139	200			200					
3013	IT SERVICE CONTRACTS			44,935	44,936							
	..PURCHASED SERVICES...	240,066	231,750	368,948	185,978		315,564					
4001	DATA PROCESSING SERVICES											
4003	CENTRAL STORES	2,189	2,685	6,000	1,054		6,000					
	..INTERNAL SERVICES....	2,189	2,685	6,000	1,054		6,000					
5101	ELECTRICAL SERVICES	6,384	11,955	30,000	5,349		35,000					
5102	HEATING SERVICES	153	6,288	8,000	165		8,000					
5204	POSTAGE AND TELEPHONE	210,315	205,564	367,380	46,880		189,050					
5299	INTERNET ACCESS	6,718	5,338	9,214	2,224		11,614					
5302	PROPERTY INSURANCE	1,209	1,137	12,200	2,232		12,200					
5305	MOTOR VEHICLE INSURANCE	243	400	425	412		425					
5401	OFFICE SUPPLIES	4,373	7,624	8,000	504		8,000					
5407	REPAIR AND MAINTENANCE SUPPLIES	1,179	2,280	26,000			26,000					
5408	VEHICLE & POWERED EQUIP SUPPLIES			500	125		500					
5410	UNIFORMS AND WEARING APPAREL		3,009	3,000	1,102		3,000					
5411	BOOKS AND SUBSCRIPTIONS	225	225	350			400					
5413	OTHER OPERATING SUPPLIES	20,003	25,770	71,526	18,933		420,500					
5506	TRAVEL	17,137	18,890	27,580	14,298		29,000					

FUND #010 GENERAL OPERATING FUND

		FY/2024 ACTUAL	FY/2025 ACTUAL	AMENDED BUDGET	2026/01 ACTUAL	PROJECTED ACTUAL	DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
							FY/2027 REQUEST	FY/2027 RECOMMEND	FY/2027 BUDGET	FY/2028 REQUEST	FY/2028 RECOMMEND	FY/2028 BUDGET
5801	DUES AND ASSOCIATION MEMBERSHI	814	1,037	1,962	750		1,962					
	..OTHER CHARGES.....	268,753	289,517	566,137	92,974		745,651					
8001	MACHINERY AND EQUIPMENTS											
8002	FURNITURE AND FIXTURES											
8003	COMMUNICATIONS EQUIPMENT	95,445		13,500	13,500		310,000					
8005	MOTOR VEHICLES AND EQUIPMENT	48,366										
8007	INTEGRATED TECHNOLOGY EQUIPMENT			10,570								
8700	LAND											
8800	BUILDINGS											
8900	IMPROVEMENTS OTHER THAN BUILDING											
	..CAPITAL OUTLAY.....	143,811		24,070	13,500		310,000					
9001	LEASE/RENT OF EQUIPMENT	18,293	18,699	19,324	10,416		19,915					
9005	SERVITA LONG-TERM	201,804	92,602	104,244	66,240		175,482					
	..OTHER USES OF FUNDS..	220,097	111,301	123,568	76,656		195,397					
TOTAL FOR DEPT		2,318,905	2,022,021	3,175,402	1,093,528		3,665,137					

FUND #-010 GENERAL OPERATING FUND

		FY/2024 ACTUAL	FY/2025 ACTUAL	AMENDED BUDGET	2026/01 ACTUAL	PROJECTED ACTUAL	DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
							FY/2027 REQUEST	FY/2027 RECOMMEND	FY/2027 BUDGET	FY/2028 REQUEST	FY/2028 RECOMMEND	FY/2028 BUDGET
41020	ROAD ADMINISTRATION											
0000	ROAD ADMINISTRATION											
1009	MERIT RESERVE											
3006	PRINTING & BINDING											
3007	ADVERTISING											
3010	OTHER CONTRACTUAL SERVICES	21,881	20,845	23,500	10,683		23,500					
3013	IT SERVICE CONTRACTS											
	..PURCHASED SERVICES...	21,881	20,845	23,500	10,683		23,500					
5204	POSTAGE AND TELEPHONE											
5400	MATERIALS AND SUPPLIES											
5413	OTHER OPERATING SUPPLIES											
5415	OTHER EXPENSES											
8001	MACHINERY AND EQUIPMENT											
TOTAL FOR DEPT		21,881	20,845	23,500	10,683		23,500					

FUND #010 GENERAL OPERATING FUND

		STREET LIGHTS/STAR FORT FEES	FY/2024	FY/2025	AMENDED	2026/01	PROJECTED	DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
			ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2027	FY/2027	FY/2027	BUDGET	FY/2028	FY/2028
41040		STREET LIGHTS/STAR FORT FEES											
0000		STREET LIGHTS/STAR FORT FEES											
3002		STAR FORT RESTORATION	8,238	8,160	8,300			8,300					
		..PURCHASED SERVICES...	8,238	8,160	8,300			8,300					
5100		UTILITIES	22,720	22,266	24,050	10,190		24,050					
5101		ELECTRICAL SERVICES											
5413		EMERGENCY/DISASTER EXPENSE											
		..OTHER CHARGES.....	22,720	22,266	24,050	10,190		24,050					
TOTAL FOR DEPT			30,958	30,426	32,350	10,190		32,350					

FUND #010 GENERAL OPERATING FUND

		FY/2024 ACTUAL	FY/2025 ACTUAL	AMENDED BUDGET	2026/01 ACTUAL	PROJECTED ACTUAL	DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
							FY/2027 REQUEST	FY/2027 RECOMMEND	FY/2027 BUDGET	FY/2028 REQUEST	FY/2028 RECOMMEND	FY/2028 BUDGET
42010	GENERAL ENGINEERING/ADMINISTRATIVE											
0000	GENERAL ENGINEERING/ADMINISTRATIVE											
1000	PERSONNEL SERVICES											
1001	SR PROJECT MANAGER	375,764	399,984	418,031	208,679		418,704					
1005	OVERTIME											
1009	ACCRUED SALARIES	2,049-	2,614									
1010	EXTRA PAY											
	..PERSONAL SERVICES....	373,715	402,598	418,031	208,679		418,704					
2000	FRINGE BENEFITS											
2001	F. I. C. A.	26,576	28,785	31,979	15,002		32,031					
2002	RETIREMENT - V. S. R. S.	47,383	51,390	52,462	26,798		52,547					
2005	HOSPITAL/MEDICAL PLANS	119,917	125,062	125,210	62,531		135,440					
2006	GROUP INSURANCE	5,059	4,751	4,958	2,470		4,941					
2008	SHORT & LONG TERM DISABILITY	748	795	850	414		875					
2011	WORKER'S COMPENSATION - COMM	5,111	5,022	4,701	2,347		4,037					
2013	EDUCATION - TUITION ASSISTANCE											
2019	ACCRUED FRINGES	138-	194									
	..EMPLOYEE BENEFITS....	204,656	215,999	220,160	109,562		229,871					
3000	CONTRACTUAL SERVICES											
3002	PROFESSIONAL SERVICES-OTHER			70,000	36,412		50,000					
3004	REPAIR AND MAINTENANCE-EQUIP.	4,343	1,687	5,360	2,502		5,660					
3005	MAINTENANCE SERVICE CONTRACTS						3,000					
3006	PRINTING & BINDING											
3007	ADVERTISING											
3010	OTHER CONTRACTUAL SERVICES			4,000	4,000		4,800					
	..PURCHASED SERVICES...	4,343	1,687	79,360	42,914		63,460					
4000	INTERNAL SERVICES											
4003	CENRAL STORES - GASOLINE	6,819	6,567	10,000	2,644		8,750					
	..INTERNAL SERVICES....	6,819	6,567	10,000	2,644		8,750					
5200	COMMUNICATION											
5204	POSTAGE AND TELEPHONE	5,067	4,926	5,760	1,687		5,220					
5300	INSURANCE											
5305	MOTOR VEHICLE INSURANCE	2,287	1,913	3,000	1,955		3,000					
5400	MATERIALS AND SUPPLIES											
5401	OFFICE SUPPLIES	6,200	14,575	6,036	530		5,060					
5407	REPAIR/MAINTENANCE SUPPLIES			295	500	113	500					
5408	VEHICLE AND POWERED EQUIPMENT											
5411	BOOKS AND SUBSCRIPTIONS	120						600				
5412	EDUCATIONAL SUPPLIES											
5413	OTHER OPERATING SUPPLIES	1,548	1,053	2,160								
5500	TRAVEL											
5506	TRAVEL	352	2,164	4,800	1,338		6,000					
5800	MISCELLANEOUS											
5801	DUES AND ASSOC. MEMBERSHIPS		159									
	..OTHER CHARGES.....	15,574	25,085	22,256	5,623		20,380					

FUND #010 GENERAL OPERATING FUND

		FY/2024 ACTUAL	FY/2025 ACTUAL	AMENDED BUDGET	2026/01 ACTUAL	PROJECTED ACTUAL	DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
							FY/2027 REQUEST	FY/2027 RECOMMEND	FY/2027 BUDGET	FY/2028 REQUEST	FY/2028 RECOMMEND	FY/2028 BUDGET
8001	MACHINERY AND EQUIPMENT											
8002	FURNITURE AND FIXTURES											
8003	COMMUNICATIONS EQUIPMENT											
8005	MOTOR VEHICLES AND EQUIPMENT											
8007	INTEGRATED TECHNOLOGY EQUIPMENT											
8009												
8900	IMPROVEMENTS OTHER THAN BUILDING											
9001	LEASE/RENT OF EQUIPMENT	1,366	1,065	1,062	606		1,440					
9005	SRITA LONG-TERM	8,142	8,585	8,980	8,779		10,390					
	..OTHER USES OF FUNDS..	9,508	9,650	10,042	9,385		11,830					
TOTAL FOR DEPT		614,615	661,586	759,849	378,807		752,995					

FUND #010 GENERAL OPERATING FUND

		FY/2024 ACTUAL	FY/2025 ACTUAL	AMENDED BUDGET	2026/01 ACTUAL	PROJECTED ACTUAL	DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
							FY/2027 REQUEST	FY/2027 RECOMMEND	FY/2027 BUDGET	FY/2028 REQUEST	FY/2028 RECOMMEND	FY/2028 BUDGET
42030	REFUSE COLLECTION											
0000	REFUSE COLLECTION											
1001	SOLID WASTE MANAGER	186,076	193,592	201,334	100,507		201,660					
1003	COMPACTOR SITE - PART TIME	409,611	437,859	501,007	227,906		493,403					
1005	OVERTIME	7,440	13,482	10,410	4,243		15,159					
1009	ACCRUED SALARIES	370	311									
1010	EXTRA PAY											
	..PERSONAL SERVICES....	603,497	645,244	712,751	332,656		710,222					
2000	FRINGE BENEFITS											
2001	F.I.C.A.	45,311	48,724	54,525	25,120		54,332					
2002	RETIREMENT - V.S.R.S.	23,399	25,320	25,267	13,166		25,308					
2005	HOSPITAL - MEDICAL PLANS	65,781	47,908	50,105	23,954		51,720					
2006	GROUP INSURANCE	2,498	2,288	2,387	1,190		2,380					
2008	SHORT & LONG TERM DISABILITY	512	532	570	277		580					
2011	WORKER'S COMPENSATION - COMM	20,645	17,878	22,374	9,763		19,603					
2019	ACCRUED FRINGES	98	29-									
	..EMPLOYEE BENEFITS....	158,244	142,621	155,228	73,470		153,923					
3000	CONTRACTUAL SERVICES											
3002	PROFESSIONAL SERVICES				5,000			5,000				
3003	TEMPORARY HELP SERVICE FEES											
3004	REPAIR & MAINTENANCE - EQUIP.	12,776	10,372	33,059	2,897		31,875					
3005	MAINTENANCE SERVICE CONTRACTS											
3006	PRINTING AND BINDING		103	2,205	966		2,205					
3007	ADVERTISING	3,206	2,388	3,750	40		3,600					
3010	OTHER CONTRACTUAL SERVICES	813,381	863,329	909,848	317,550		965,837					
3013	IT SERVICE CONTRACTS											
	..PURCHASED SERVICES...	829,363	876,192	953,862	321,453		1,008,517					
4003	CENRAL STORES - GASOLINE	10,109	8,988	13,542	2,691		14,049					
	..INTERNAL SERVICES....	10,109	8,988	13,542	2,691		14,049					
5100	UTILITIES											
5101	ELECTRICAL SERVICES	16,540	17,640	16,440	5,410		15,672					
5103	WATER AND SEWAGE	159	158	162	52		162					
5204	POSTAGE AND TELEPHONE	3,242	2,874	4,160	889		3,480					
5300	INSURANCE											
5302	FIRE & PROPERTY INSURANCE	1,671	1,604	1,675	1,714		1,720					
5305	MOTOR VEHICLE INSURANCE	1,217	1,350	1,400	1,371		1,380					
5400	MATERIALS AND SUPPLIES											
5401	OFFICE SUPPLIES	146	1,389	493			493					
5405	LAUNDRY/HOUSEKEEPING SUPPLIES	700	994	3,138	194		2,743					
5407	REPAIR AND MAINTENANCE SUPPL	4,307	997	4,612	924		4,545					
5408	VEHICLE & POWERED EQUIP. SUPPL	3,507	4,324	6,250	199		6,250					
5410	UNIFORMS	746	783	800	261		800					
5411	BOOKS AND SUBSCRIPTIONS	225	225	255	242		255					
5412	EDUCATIONAL & RECREATIONAL SUP	180	265	500			400					
5413	OTHER OPERATING SUPPLIES	2,868	4,613	3,969	971		3,798					

FUND #010 GENERAL OPERATING FUND

		FY/2024 ACTUAL	FY/2025 ACTUAL	AMENDED BUDGET	2026/01 ACTUAL	PROJECTED ACTUAL	DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
							FY/2027 REQUEST	FY/2027 RECOMMEND	FY/2027 BUDGET	FY/2028 REQUEST	FY/2028 RECOMMEND	FY/2028 BUDGET
5415	OTHER EXPENSES (RECYCLING GRANT)											
5416	POSTER COMPETITION											
5506	TRAVEL				500			250				
5801	DUES AND ASSOC. MEMBERSHIPS	245	255	595	255			595				
	..OTHER CHARGES.....	35,753	37,471	44,949	12,482		42,543					
8000	LEASES AND RENTALS											
8001	MACHINERY AND EQUIPMENT		39,596									
8002	FURNITURE AND FIXTURES											
8003	LEASE/RENT OF LAND											
8005	MOTOR VEHICLES AND EQUIPMENT		57,795									
8006	CONSTRUCTION VEHICLES AND EQUI											
8007	INTEGRATED TECHNOLOGY EQUIPMEN											
8700	LAND											
8800	BUILDINGS											
8900	IMPROVEMENTS OTHER THAN BUILDI	46,500										
	..CAPITAL OUTLAY.....	143,891										
9001	LEASE/RENT OF EQUIPMENT	13,796	14,517	15,780	4,452		15,780					
9003	LEASE/RENT OF LAND	6,000	6,005	6,000	6,000		6,000					
9005	SBITA LONG-TERM			133		98						
	..OTHER USES OF FUNDS..	19,796	20,655	21,780	10,550		21,780					
TOTAL FOR DEPT		1,800,653	1,731,171	1,902,112	753,302		1,951,034					

FUND #010 GENERAL OPERATING FUND

		DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED				
		FY/2024 ACTUAL	FY/2025 ACTUAL	AMENDED BUDGET	2026/01 ACTUAL	PROJECTED ACTUAL	FY/2027 REQUEST	FY/2027 RECOMMEND	FY/2028 BUDGET	FY/2028 REQUEST	FY/2028 RECOMMEND
42040	REFUSE DISPOSAL										
0000	REFUSE DISPOSAL										
1009	MERIT RESERVE										
3000	CONTRACTUAL SERVICES										
3009	COUNTY PAYMENTS - CITIZENS COL	635,993	701,858	913,908	427,344		934,692				
3010	OTHER CONTRACTUAL SERVICES	7,746									
	.. PURCHASED SERVICES...	643,739	701,858	913,908	427,344		934,692				
5413	EMERGENCY/DISASTER EXPENSE										
5810	EOC Claims										
8000											
8001	MACHINERY AND EQUIPMENT										
8002	FURNITURE AND FIXTURES										
8007	INTEGRATED TECHNOLOGY EQUIPMENT										
TOTAL FOR DEPT		643,739	701,858	913,908	427,344		934,692				

FUND #010 GENERAL OPERATING FUND

		FY/2024 ACTUAL	FY/2025 ACTUAL	AMENDED BUDGET	2026/01 ACTUAL	PROJECTED ACTUAL	DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
							FY/2027 REQUEST	FY/2027 RECOMMEND	FY/2027 BUDGET	FY/2028 REQUEST	FY/2028 RECOMMEND	FY/2028 BUDGET
42050	LITTER CONTROL GRANT											
0000	LITTER CONTROL GRANT											
1001	LITTER CREW - LABORER II											
1003	LITTER CREW - PART-TIME				27,019				27,019			
1005	OVERTIME											
1009	MERIT RESERVE											
1010	EXTRA PAY											
	..PERSONAL SERVICES....				27,019			27,019				
2000	FRINGE BENEFITS											
2001	F. I. C. A.				2,067			2,067				
2011	WORKER'S COMPENSATION				1,078			956				
	..EMPLOYEE BENEFITS....				3,145			3,023				
3000	CONTRACTED SERVICES											
3004	REPAIR AND MAINTENANCE-VEHICLE	703	640	2,650	1,612			3,600				
3006	PRINTING AND BINDING				250			250				
3007	ADVERTISING	575	405	1,250	375			1,200				
3010	OTHER CONTRACTED SERVICES											
	..PURCHASED SERVICES...	1,278	1,045	4,150	1,987			5,050				
4000	INTERNAL SERVICES											
4003	CENRAL STORES - GASOLINE	1,819	1,578	2,800	577			2,800				
	..INTERNAL SERVICES....	1,819	1,578	2,800	577			2,800				
5204	POSTAGE AND TELEPHONE											
5214	LITTERHON PROGRAM											
5300	INSURANCE											
5305	MOTOR VEHICLE INSURANCE	243	237	250	240			250				
5400	MATERIALS & SUPPLIES											
5401	OFFICE SUPPLIES											
5405	LAUNDRY/HOUSEKEEPING AND JANIT	1,845	3,040	3,090	384			2,940				
5407	REPAIR & MAINTENANCE SUPPLIES				348			372				
5408	VEHICLE AND POWERED EQUIPMENT	119	183	200	47			250				
5410	UNIFORMS											
5412	EDUCATIONAL SUPPLIES											
5413	OTHER OPERATING SUPPLIES	61	92	760	23			490				
5500	TRAVEL											
5506	TRAVEL											
5600	CONTRIBUTIONS TO CIVIC & COMM											
5604	OTHER PAYMENTS TO CIVIC ORGAN											
	..OTHER CHARGES.....	2,268	3,552	4,648	694			4,302				
8005	MOTOR VEHICLES AND EQUIPMENT											
	TOTAL FOR DEPT	5,365	6,175	41,762	3,258			42,194				

FUND #010 GENERAL OPERATING FUND

		FY/2024 ACTUAL	FY/2025 ACTUAL	AMENDED BUDGET	2026/01 ACTUAL	PROJECTED ACTUAL	DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
							FY/2027 REQUEST	FY/2027 RECOMMEND	FY/2027 BUDGET	FY/2028 REQUEST	FY/2028 RECOMMEND	FY/2028 BUDGET
43010	MAINTENANCE ADMINISTRATION											
0000	MAINTENANCE ADMINISTRATION											
1000	PERSONNEL SERVICES											
1001	MAINTENANCE SPECIALIST	502,129	562,399	596,266	289,315		597,746					
1003	PART TIME/EXTRA HELP	25,209	6,463									
1005	OVERTIME	6,668	1,600	15,500	2,959		15,500					
1009	ACCRUED SALARIES	2,178	863									
1010	EXTRA PAY											
	..PERSONAL SERVICES....	536,184	571,325	611,766	292,274		613,246					
2000	FRINGE BENEFITS											
2001	F. I. C. A.	38,609	41,353	46,800	21,374		46,913					
2002	RETIREMENT - V. S. R. S.	62,078	77,269	74,831	39,613		75,017					
2005	HOSPITAL/MEDICAL PLANS	140,638	148,905	180,420	61,535		194,880					
2006	GROUP INSURANCE	6,628	6,658	7,069	3,425		7,053					
2008	SHORT & LONG TERM DISABILITY	1,498	1,933	1,900	989		2,200					
2011	WORKER'S COMPENSATION - COMMO	7,125	6,782	7,524	3,583		6,930					
2019	ACCRUED FRINGES	66	77									
	..EMPLOYEE BENEFITS....	256,642	282,977	318,544	130,519		332,993					
3000	CONTRACTUAL SERVICES											
3002	PROFESSIONAL SERVICES - OTHER											
3004	REPAIR AND MAINTENANCE-EQUIP.	1,354	4,188	4,650	378		4,650					
3005	MAINTENANCE SERVICE CONTRACTS											
3007	ADVERTISING											
3010	OTHER CONTRACTUAL SERVICES											
	..PURCHASED SERVICES...	1,354	4,188	4,650	378		4,650					
4003	CENTRAL STORES - COPIES	2,258	2,232	4,000	899		4,000					
	..INTERNAL SERVICES....	2,258	2,232	4,000	899		4,000					
5101	ELECTRICAL SERVICES											
5200	COMMUNICATION											
5204	POSTAGE AND TELEPHONE	3,268	3,904	4,000	1,458		4,200					
5305	MOTOR VEHICLE INSURANCE	1,305	1,276	1,650	1,303		1,650					
5401	OFFICE SUPPLIES	804	4,126	3,400	1,118		3,400					
5408	VEHICLE & POWERED EQUIP. SUPPL	20	457	300	37		300					
5413	EMERGENCY/DISASTER EXPENSE											
5506	TRAVEL	44		300			300					
	..OTHER CHARGES.....	5,441	9,763	9,650	3,916		9,850					
8001	MACHINERY & EQUIPMENT											
8002	FURNITURE & FIXTURES											
8005	MOTOR VEHICLES&EQUIPMENT											
8800	BUILDINGS											
8900	IMPROVEMENTS OTHER THAN BUILDING											
9005	SRITA LONG-TERM	288	102	300	98		300					
	..OTHER USES OF FUNDS..	288	102	300	98		300					
TOTAL FOR DEPT		802,167	870,587	948,910	428,084		965,039					

FUND #010 GENERAL OPERATING FUND

		FY/2024 ACTUAL	FY/2025 ACTUAL	AMENDED BUDGET	2026/01 ACTUAL	PROJECTED ACTUAL	DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
							FY/2027 REQUEST	FY/2027 RECOMMEND	FY/2027 BUDGET	FY/2028 REQUEST	FY/2028 RECOMMEND	FY/2028 BUDGET
8011	ALTERATIONS TO OLD BUILDINGS	37,268	510,360	498,291	48,292							
8800	BUILDINGS											
8900	IMPROVE/OTHER THAN BLDGS.-CAB	8,713	8,190	100,995	6,420							
	..CAPITAL OUTLAY.....	384,749	920,648	1,771,190	54,712							
9001	LEASE/RENT OF EQUIPMENT	3,285	2,847	2,940	2,100		2,840					
9005	SEITA LONG-TERM	4,140	4,264	13,340	745		13,340					
	..OTHER USES OF FUNDS..	7,425	7,111	16,280	2,845		16,180					
TOTAL FOR DEPT		1,940,046	2,359,533	3,587,117	602,300		1,884,899					

FUND #-010 GENERAL OPERATING FUND

FUND #010 GENERAL OPERATING FUND

		FY/2024 ACTUAL	FY/2025 ACTUAL	AMENDED BUDGET	2026/01 ACTUAL	PROJECTED ACTUAL	DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
							FY/2027 REQUEST	FY/2027 RECOMMEND	FY/2027 BUDGET	FY/2028 REQUEST	FY/2028 RECOMMEND	FY/2028 BUDGET
5400	MATERIALS AND SUPPLIES											
5401	OFFICE SUPPLIES	1,609	777	3,380	1,310		3,380					
5402	DOG FOOD	6,659	9,507	11,740	3,610		11,740					
5404	MEDICAL AND LABORATORY SUPPL	11,579	14,312	14,450	2,058		14,450					
5405	LAUNDRY/HOUSEKEEPING AND JANIT	19,977	12,496	16,310	5,176		14,310					
5407	REPAIR AND MAINTENANCE SUPPL	2,461	7,540	7,000	2,520		7,000					
5408	VEHICLE & POWERED EQUIPMENT SU											
5410	UNIFORMS AND WEARING APPAREL	213	581	750	279		750					
5413	OTHER OPERATING SUPPLIES	13,070	10,236	13,681	3,047		20,296					
5506	TRAVEL				1,375		1,375					
5801	DUES AND ASSOC. MEMBERSHIPS	120	120	120			120					
5802	CLAIMS & BOUNTIES											
	..OTHER CHARGES.....	101,247	104,602	121,603	34,198		127,790					
8001	MACHINERY AND EQUIPMENT		198,619	154,416								
8002	FURNITURE AND FIXTURES											
8005	MOTOR VEHICLES AND EQUIPMENT											
8007	INTEGRATED TECHNOLOGY EQUIPMENT			8,108								
8009	MISCELLANEOUS EQUIPMENT											
8011	ALTERATIONS TO OLD BUILDINGS											
8800	BUILDINGS											
8900	IMPROVEMENTS OTHER THAN BUILDING			91,000								
	..CAPITAL OUTLAY.....		206,727	245,416								
9001	LEASE/RENT OF EQUIPMENT	1,105	1,274	1,200	392		1,200					
9005	SBITA LONG-TERM				75	60						
	..OTHER USES OF FUNDS..	1,105	1,274	1,275	452		1,200					
TOTAL FOR DEPT		883,468	1,120,502	1,230,357	409,534		945,932					

FUND #-010 GENERAL OPERATING FUND

		FY/2024 ACTUAL	FY/2025 ACTUAL	AMENDED BUDGET	2026/01 ACTUAL	PROJECTED ACTUAL	DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
							FY/2027 REQUEST	FY/2027 RECOMMEND	FY/2027 BUDGET	FY/2028 REQUEST	FY/2028 RECOMMEND	FY/2028 BUDGET
51010	LOCAL HEALTH DEPARTMENT											
0000	LOCAL HEALTH DEPARTMENT											
5600	CONTRIBUTIONS TO OTHER ENTITY											
5601	PAYMENT TO LOCAL HEALTH DEPAR	476,359	507,110	679,091	339,546		699,464					
	..OTHER CHARGES.....	476,359	507,110	679,091	339,546		699,464					
8001	MACHINERY AND EQUIPMENT											
8002	FURNITURE AND FIXTURES											
TOTAL FOR DEPT		476,359	507,110	679,091	339,546		699,464					

FUND #010 GENERAL OPERATING FUND

			FY/2024 ACTUAL	FY/2025 ACTUAL	AMENDED BUDGET	2026/01 ACTUAL	PROJECTED ACTUAL	DEPT REQUEST	ADMIN RECOMMEND	ADOPTED BUDGET	DEPT REQUEST	ADMIN RECOMMEND	ADOPTED BUDGET
52050	CHAPTER 10 BOARD												
0000	CHAPTER 10 BOARD												
5600	CONTRIBUTION TO OTHER ENTIT												
5602	PAYMENT TO MENTAL HEALTH AND	459,198	482,157	506,265	253,133			506,265					
	..OTHER CHARGES.....	459,198	482,157	506,265	253,133			506,265					
TOTAL FOR DEPT			459,198	482,157	506,265	253,133		506,265					

FUND #010 GENERAL OPERATING FUND

		FY/2024 ACTUAL	FY/2025 ACTUAL	AMENDED BUDGET	2026/01 ACTUAL	PROJECTED ACTUAL	DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
							FY/2027 REQUEST	FY/2027 RECOMMEND	FY/2027 BUDGET	FY/2028 REQUEST	FY/2028 RECOMMEND	FY/2028 BUDGET
53050	AREA AGENCY ON THE AGING											
0000	AREA AGENCY ON THE AGING											
5600	CONTRIBUTIONS TO CIVIC AND COMM											
5605	LOCAL CONTRIBUTION	69,300	69,300	69,300	34,650		69,300					
	..OTHER CHARGES.....	69,300	69,300	69,300	34,650		69,300					
6000	PAYMENT TO JOINT OPERATIONS											
	TOTAL FOR DEPT	69,300	69,300	69,300	34,650		69,300					

FUND #010 GENERAL OPERATING FUND

	PROPERTY TAX RELIEF FOR THE EL	FY/2024 ACTUAL	FY/2025 ACTUAL	AMENDED BUDGET	2026/01 ACTUAL	PROJECTED ACTUAL	DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
							FY/2027 REQUEST	FY/2027 RECOMMEND	FY/2027 BUDGET	FY/2028 REQUEST	FY/2028 RECOMMEND	FY/2028 BUDGET
53060	PROPERTY TAX RELIEF FOR THE EL											
0000	PROPERTY TAX RELIEF FOR THE EL											
5800	MISCELLANEOUS											
5805	EXONERATION OF PROPERTY TAXES	1,154,653	1,375,518	1,342,699			1,521,687					
	..OTHER CHARGES.....	1,154,653	1,375,518	1,342,699			1,521,687					
TOTAL FOR DEPT		1,154,653	1,375,518	1,342,699			1,521,687					

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FUND #010 GENERAL OPERATING FUND

			FY/2024 ACTUAL	FY/2025 ACTUAL	AMENDED BUDGET	2026/01 ACTUAL	PROJECTED ACTUAL	FY/2027 REQUEST	DEPT RECOMMEND	ADMIN	ADOPTED BUDGET	DEPT REQUEST	ADMIN	ADOPTED FY/2028
53160	DEPARTMENT OF SOCIAL SERVICES													
0000	DEPARTMENT OF SOCIAL SERVICES													
1001	SALARIES	4,900,068	5,012,166	6,300,965	2,575,599			6,300,965						
1005	ON CALL COMPENSATION/OT	107,372	97,872	73,400	48,939			73,400						
1006	BOARD COMPENSATION	3,000	2,150	4,800	1,000			4,800						
1009	ACCRUED SALARIES	8,792	11,461											
1010	EXTRA PAY													
	..PERSONAL SERVICES....	5,019,232	5,123,649	6,379,165	2,625,538			6,379,165						
2001	F.I.C.A.	365,014	372,496	488,006	191,607			488,006						
2002	RETIREMENT VRS	596,985	652,623	758,059	321,033			758,059						
2005	error	1,218,648	1,216,691	1,558,159	569,929			1,558,159						
2006	LIFE INSURANCE	63,648	65,637	72,456	28,438			72,456						
2008	SHORT & LONG TERM DISABILITY	17,417	18,209	24,892	9,106			24,892						
2009	UNEMPLOYMENT INSURANCE	435	6,070	10,000	1,148			10,000						
2011	WORKERS COMPENSATION	6,203	7,451	13,689	5,496			13,689						
2013	EDUCATION-TUITION ASSISTANCE													
2019	ACCRUED FRINGES	619	983											
	..EMPLOYEE BENEFITS....	2,268,969	2,340,160	2,925,261	1,126,757			2,925,261						
3001	PROFESSIONAL SERVICES-OTHER													
3002	CONTRACT SERVICES-LEGAL	178,220	139,755	225,000	70,364			225,000						
3005	MAINTENANCE SERVICE CONTRACTS	3,969	2,131	10,000	1,993			10,000						
3007	ADVERTISEMENT	1,040	751	2,500	360			2,500						
3010	CONTRACTUAL SERVICES-NON LEGAL	67,276	74,247	76,000	35,605			80,200						
3013	IT SERVICE CONTRACTS													
	..PURCHASED SERVICES....	250,505	216,884	313,500	108,322			317,700						
4002	GASOLINE/REPAIRS-VEHICLES	25,383	16,601	32,000	13,533			38,000						
	..INTERNAL SERVICES....	25,383	16,601	32,000	13,533			38,000						
5201	POSTAGE	14,749	15,677	17,000	7,770			17,000						
5202	TELECOMMUNICATIONS	24,530	24,750	33,500	12,930			33,500						
5300	INSURANCE	8,392	8,388	14,000	8,523			14,000						
5401	OFFICE SUPPLIES	32,511	31,441	45,000	12,612			45,000						
5405	TRAINING	30,552	23,908	20,000	4,307			20,000						
5413	EMERGENCY/DISASTER													
5506	TRAVEL	4,023	3,104	10,000	228-			10,000						
5584	COURT ORDERED FEES													
5600	CONTRIBUTION THE LAUREL CENTER	12,000	12,600	52,600	26,300			52,600						
5801	DUES/ASSOC. MEMBERSHIP	1,995	1,560	3,000	630			3,000						
5807	RESERVE FOR SALARY INCREASES													
	..OTHER CHARGES.....	128,752	121,428	195,100	72,844			195,100						
8005	MOTOR VEHICLES&EQUIPMENT	29,401	59,226	57,474	27,475									
8007	INTEGRATED TECH. EQUIPMENT													
	..CAPITAL OUTLAY.....	29,401	59,226	57,474	27,475									
9001	LEASE/RENT OF EQUIPMENT	8,340	8,294	10,000	3,243			10,000						

FUND #010 GENERAL OPERATING FUND

		FY/2024 ACTUAL	FY/2025 ACTUAL	AMENDED BUDGET	2026/01 ACTUAL	PROJECTED ACTUAL	DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
							FY/2027 REQUEST	FY/2027 RECOMMEND	FY/2027 BUDGET	FY/2028 REQUEST	FY/2028 RECOMMEND	FY/2028 BUDGET
9002	LEASE/RENT OF BUILDING	225,203	248,448	250,000	96,573		250,000					
9005	SBITA LONG-TERM	1,290	3,504	1,500	1,240		2,500					
	..OTHER USES OF FUNDS..	234,833	260,246	261,500	101,056		262,500					
TOTAL FOR DEPT		7,957,075	8,138,194	10,164,000	4,075,525		10,117,726					

FUND # -010 GENERAL OPERATING FUND

	DESCRIPTION	FY/2024 ACTUAL	FY/2025 ACTUAL	AMENDED BUDGET	2026/01 ACTUAL	PROJECTED ACTUAL	DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
							FY/2027 REQUEST	FY/2027 RECOMMEND	FY/2027 BUDGET	FY/2028 REQUEST	FY/2028 RECOMMEND	FY/2028 BUDGET
53170	PUBLIC ASSISTANCE											
0000	PUBLIC ASSISTANCE											
5804	AUXILIARY GRANT	77,026	118,892	120,000	56,808		125,000					
5808	TANF MANUAL CHECKS	1,630-	1,226-	600	1,111-		1,000					
5810	TANF EMERGENCY ASSISTANCE											
5811	AFDC- FOSTER CARE	343,881	315,129	350,000	122,902		250,000					
5812	ADOPTION SUBSIDY	878,751	903,851	940,000	448,420		910,000					
5813	GENERAL RELIEF	2,650	5,017	10,000	1,500		10,000					
5814	FOSTERING FUTURES IVE FC	22,275	13,838	25,000	17,894		30,000					
5817	SPECIAL NEEDS ADOPTION	55,780	20,480	40,000	6,941		25,000					
5819	REFUGEE RESETTLEMENT	13,608	4,454	15,000			5,000					
5820	ADOPTION INCENTIVE PAYMENT	4,183	5,898	6,000	1,102		6,000					
5824	OTHER PURCHASED SERVICES											
5825	STRENGTHENING FAMILIES INNOV.											
5828												
5829	FAMILY PRESERVATION	7,121	9,709	15,000	3,862		15,000					
5830	CHILD WELFARE SUBSTANCE ABUSE	7,241	9,953	20,000	3,074		20,000					
5833	ADULT SERVICES	36,898	34,924	80,000	18,372		80,000					
5835	IV-E PREVENTION SERVICES			20,000			10,000					
5844	SNAPNET PURCHASED SERVICES	261										
5848	TANF-UP MANUAL CHECKS			400			400					
5861	ILF EDUCATION&TRAINING	6,885	3,954	10,000	1,094		10,000					
5862	INDEPENDENT LIVING-BASIC	8,928	4,950	10,000	1,141		10,000					
5864	FOSTER PARENT RESPITE CARE	875	800	3,500			3,500					
5866	PROMOTING SAFE AND STABLE	57,549	54,636	60,000	19,414		60,000					
5867	WINGS TO SUCCESS GRANT											
5869	HOUSING SUPPORT NON-FOSTERING	3,633	3,210	5,000			5,000					
5871	VIEW WORKING&TRANS.CHILD CARE											
5872	VIEW PURCHASE SERVICE	25,235	44,015	73,000	26,434		45,000					
5873	FOSTER PARENT TRAINING-LOCAL S	16,750	14,711	44,476	1,191		48,500					
5875	CPR TRAININGS	600	1,206									
5876	FATHERHOOD ENGAGEMENT & SUPPOR		1,259	12,500								
5878	HEAD START CHILD CARE											
5881	NON-VIEW CHILD CARE 90%											
5882	NON-VIEW CHILD CARE POS PASS T											
5883	NON-VIEW CHILD CARE 100%											
5890	QUALITY INITIATIVE CHILD CARE	9,390	8,885	10,000	3,230		10,000					
5895	ADULT PROTECTIVE SERVICES	10,009	9,457	8,967	6,614		8,967					
5900	VOCAL GRANT											
5920	PUBLIC ASSIST LOCAL ONLY	1,930	16,055		7,495							
	.. OTHER CHARGES	1,589,829	1,604,057	1,879,443	746,377		1,688,367					
TOTAL FOR DEPT		1,589,829	1,604,057	1,879,443	746,377		1,688,367					

FUND #010 GENERAL OPERATING FUND

		DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED				
		FY/2024 ACTUAL	FY/2025 ACTUAL	AMENDED BUDGET	2026/01 ACTUAL	PROJECTED ACTUAL	FY/2027 REQUEST	FY/2027 RECOMMEND	FY/2028 BUDGET	FY/2028 REQUEST	FY/2028 RECOMMEND
64010	COMMUNITY COLLEGES										
0000	COMMUNITY COLLEGES										
5600	CONTRIBUTIONS TO OTHER ENTITY										
5604	LAUREL RIDGE COMMUNITY COLLEGE		68,750	91,983	45,992		92,420				
	..OTHER CHARGES.....		68,750	91,983	45,992		92,420				
	TOTAL FOR DEPT		68,750	91,983	45,992		92,420				

FUND #-010 GENERAL OPERATING FUND

FUND #010 GENERAL OPERATING FUND

		FY/2024 ACTUAL	FY/2025 ACTUAL	AMENDED BUDGET	2026/01 ACTUAL	PROJECTED ACTUAL	DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
							FY/2027 REQUEST	FY/2027 RECOMMEND	FY/2027 BUDGET	FY/2028 REQUEST	FY/2028 RECOMMEND	FY/2028 BUDGET
5411	BOOKS AND SUBSCRIPTIONS			350			350					
5412	RECREATION SUPPLIES											
5413	OTHER OPERATING SUPPLIES	75,269	98,439	74,160	25,369		94,970					
5415	PROCESSING FEES	9,818	10,941	14,000	4,811		13,000					
5500	TRAVEL											
5506	TRAVEL	19,008	19,587	25,000	11,301		25,000					
5604	WINC.-FRED. CO. YOUTH FOOTBALL											
5800	MISCELLANEOUS											
5801	DUES AND ASSOC. MEMBERSHIPS	2,692	2,933	2,705	760		2,705					
	..OTHER CHARGES.....	161,381	195,828	174,675	70,953		200,083					
8000	LEASES AND RENTALS											
8001	MACHINERY AND EQUIPMENT											
8002	FURNITURE AND FIXTURES											
8003	LEASE/RENT OF LAND											
8007	INTEGRATED TECHNOLOGY EQUIPMENT	19,346										
8700	LAND											
8800	BUILDINGS											
8900	IMPROVEMENTS OTHER THAN BUILDING	46,610	81,092	2,418,199	64,922							
	..CAPITAL OUTLAY.....	65,956	81,092	2,418,199	64,922							
9001	LEASE/RENT OF EQUIPMENT	5,325	5,854	5,000	1,815		5,000					
9003	LEASE/RENT OF LAND											
9005	SBITA LONG-TERM	69,271	57,929	63,245	59,123		75,390					
	..OTHER USES OF FUNDS..	74,596	63,783	68,245	60,938		80,390					
TOTAL FOR DEPT		1,372,264	1,456,533	3,780,630	734,596		1,400,123					

FUND #-010 GENERAL OPERATING FUND

FUND #-010 GENERAL OPERATING FUND

		DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED					
		FY/2024	FY/2025	AMENDED	2026/01	PROJECTED	FY/2027	FY/2027	FY/2028	FY/2028	FY/2028	
		ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	REQUEST	RECOMMEND	BUDGET
8000	LEASES AND RENTALS											
8001	MACHINERY AND EQUIPMENT											
8002	FURNITURE AND FIXTURES											
8003	COMMUNICATIONS EQUIPMENT											
8005	MOTOR VEHICLES AND EQUIPMENT											
8006	CONSTRUCTION VEHICLES AND EQUIPMENT											
8007	INTEGRATED TECHNOLOGY EQUIPMENT											
8011	ALTERATIONS TO OLD BUILDINGS											
8800	BUILDINGS											
8900	IMPROVEMENTS OTHER THAN BUILDINGS											
9002	LEASE/RENT OF BUILDING											
TOTAL FOR DEPT												

FUND # -010 GENERAL OPERATING FUND

		FY/2024 ACTUAL	FY/2025 ACTUAL	AMENDED BUDGET	2026/01 ACTUAL	PROJECTED ACTUAL	DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
							FY/2027 REQUEST	FY/2027 RECOMMEND	FY/2027 BUDGET	FY/2028 REQUEST	FY/2028 RECOMMEND	FY/2028 BUDGET
5800	MISCELLANEOUS											
5801	DUES AND ASSOC. MEMBERSHIPS	2,835	6,180	7,290	7,290		7,290					
	.. OTHER CHARGES	364,269	388,457	466,746	140,900		471,013					
8000	LEASES AND RENTALS											
8001	MACHINERY AND EQUIPMENT											
8002	FURNITURE AND FIXTURES											
8003	COMMUNICATIONS EQUIPMENT											
8005	MOTOR VEHICLES AND EQUIPMENT	30,970	94,376	36,963	36,892							
8007	INTEGRATED TECHNOLOGY EQUIPMENT											
8900	IMPROVEMENTS OTHER THAN BUILDING											
	.. CAPITAL OUTLAY	30,970	94,376	36,963	36,892							
9000	LEASES AND RENTALS											
TOTAL FOR DEPT		3,841,624	4,148,022	4,855,136	2,393,579		4,873,004					

FUND #-010 GENERAL OPERATING FUND

FUND #010 GENERAL OPERATING FUND

		FY/2024 ACTUAL	FY/2025 ACTUAL	AMENDED BUDGET	2026/01 ACTUAL	PROJECTED ACTUAL	DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
							FY/2027 REQUEST	FY/2027 RECOMMEND	FY/2027 BUDGET	FY/2028 REQUEST	FY/2028 RECOMMEND	FY/2028 BUDGET
8005	MOTOR VEHICLES AND EQUIPMENT	30,411	46,590									
8006	CONSTRUCTION VEHICLES AND EQUIPMENT											
8007	INTEGRATED TECHNOLOGY EQUIPMENT											
8700	LAND											
8800	BUILDINGS											
8900	IMPROVEMENTS OTHER THAN BUILDINGS	441,127	40,804	759,025	392,458							
	..CAPITAL OUTLAY.....	608,131	262,955	986,726	602,185		53,869					
9001	LEASE/RENT OF EQUIPMENT	9,648	11,532	9,910	4,534		10,207					
9005	SERVITA LONG-TERM											
	..OTHER USES OF FUNDS..	9,648	11,532	9,910	4,534		10,207					
TOTAL FOR DEPT		1,723,600	1,574,136	2,503,464	1,224,832		1,518,695					

FUND #-010 GENERAL OPERATING FUND

FUND #010 GENERAL OPERATING FUND

		FY/2024 ACTUAL	FY/2025 ACTUAL	AMENDED BUDGET	2026/01 ACTUAL	PROJECTED ACTUAL	DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
							FY/2027 REQUEST	FY/2027 RECOMMEND	FY/2027 BUDGET	FY/2028 REQUEST	FY/2028 RECOMMEND	FY/2028 BUDGET
8003	COMMUNICATIONS EQUIPMENT											
8005	MOTOR VEHICLES AND EQUIPMENT	29,788	45,990									
8007	INTEGRATED TECHNOLOGY EQUIPMENT											
8011	ALTERATIONS TO OLD BUILDINGS											
8700	LAND			1,507,000		15,000						
8800	BUILDINGS											
8900	IMPROVEMENTS OTHER THAN BUILDING	237,620	247,585	708,197	156,355							
	..CAPITAL OUTLAY.....	473,914	376,875	2,342,950	235,108		45,526					
9001	LEASE/RENT OF EQUIPMENT	7,268	874	8,550	3,093		8,550					
	..OTHER USES OF FUNDS..	7,268	874	8,550	3,093		8,550					
TOTAL FOR DEPT		1,669,706	1,848,139	3,955,466	944,353		1,656,343					

FUND #-010 GENERAL OPERATING FUND

		DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED					
		FY/2024	FY/2025	AMENDED	2026/01	PROJECTED	FY/2027	FY/2027	FY/2028	FY/2028	FY/2028	
		ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	REQUEST	RECOMMEND	BUDGET
73020	REGIONAL LIBRARY											
0000	REGIONAL LIBRARY											
3000	CONTRACTUAL SERVICES											
3002	PROFESSIONAL SERVICES											
5600	CONTRIBUTIONS-WASHINGTON EAR											
5605	HANDLEY LIBRARY	1,466,000	1,550,306	1,627,323	813,662		1,769,259					
	..OTHER CHARGES.....	1,466,000	1,550,306	1,627,323	813,662		1,769,259					
8800	BUILDINGS											
TOTAL FOR DEPT		1,466,000	1,550,306	1,627,323	813,662		1,769,259					

FUND #-010 GENERAL OPERATING FUND

FUND #010 GENERAL OPERATING FUND

		FY/2024 ACTUAL	FY/2025 ACTUAL	AMENDED BUDGET	2026/01 ACTUAL	PROJECTED ACTUAL	DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
							FY/2027 REQUEST	FY/2027 RECOMMEND	FY/2027 BUDGET	FY/2028 REQUEST	FY/2028 RECOMMEND	FY/2028 BUDGET
5410	UNIFORMS & WEARING APPAREL											
5411	BOOKS AND SUBSCRIPTIONS	3,269	569	2,000	316		2,000					
5413	OTHER OPERATING SUPPLIES	1,331	1,848	24,180	217		24,180					
5500	TRAVEL											
5506	TRAVEL	8,351	11,257	10,000	8,968		10,000					
5600	CONTRIBUTIONS TO OTHER ENTIT											
5604	ECONOMIC DEVELOPMENT COMM											
5605	CITY TRANSPORTATION											
5800	MISCELLANEOUS											
5801	DUES AND ASSOC. MEMBERSHIPS	3,384	2,941	5,000	1,506		5,000					
	..OTHER CHARGES.....	29,804	32,648	58,125	16,737		59,725					
8000	LEASES AND RENTALS											
8001	MACHINERY AND EQUIPMENT											
8002	FURNITURE AND FIXTURES											
8003	COMMUNICATIONS EQUIPMENT											
8005	MOTOR VEHICLES AND EQUIPMENT											
8007	INTEGRATED TECHNOLOGY EQUIPMEN											
9001	LEASE/RENT OF EQUIPMENT	5,981	6,007	6,000	3,019		6,000					
9005	SEITA LONG-TERM	1,953	1,091	1,100	778		1,100					
	..OTHER USES OF FUNDS..	7,934	7,098	7,100	3,797		7,100					
TOTAL FOR DEPT		1,500,267	1,629,316	1,850,583	837,668		1,733,595					

FUND #010 GENERAL OPERATING FUND

	ECONOMIC DEVELOPMENT COMMISSION	FY/2024 ACTUAL	FY/2025 ACTUAL	AMENDED BUDGET	2026/01 ACTUAL	PROJECTED ACTUAL	DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
							FY/2027 REQUEST	FY/2027 RECOMMEND	FY/2027 BUDGET	FY/2028 REQUEST	FY/2028 RECOMMEND	FY/2028 BUDGET
81020	ECONOMIC DEVELOPMENT COMMISSION											
0000	ECONOMIC DEVELOPMENT COMMISSION											
1000	PERSONNEL SERVICES											
1001	PERSONNEL SERVICES											
1003	PART TIME/EXTRA HELP											
1005	OVERTIME											
1009	MERIT RESERVE											
2000	FRINGE BENEFITS											
2001	F.I.C.A.											
2002	RETIREMENT-VSRS											
2005	HOSPITAL/MEDICAL PLANS											
2006	GROUP INSURANCE											
2008	SHORT & LONG TERM DISABILITY											
2011	WORKER'S COMP.-COMMON CARRIER											
3000	CONTRACTUAL SERVICES											
3001	REPAIR & MAINTENANCE - VEHICLE											
3002	PROFESSIONAL SERVICES - OTHER											
3004	REPAIR AND MAINTENANCE - EQUIP											
3005	MAINTENANCE/SERVICE CONTRACTS											
3006	PRINTING & BINDING											
3007	ADVERTISING											
4000	INTERNAL SERVICES											
4003	CENTRAL STORES - COPIES											
5101	UTILITIES											
5200	COMMUNICATION											
5204	POSTAGE & TELEPHONE											
5305	MOTOR VEHICLE INSURANCE											
5400	MATERIALS AND SUPPLIES											
5401	OFFICE SUPPLIES											
5408	VEHICLE EQUIPMENT SUPPLIES											
5411	BOOKS AND SUBSCRIPTIONS											
5413	OTHER OPERATING SUPPLIES											
5415	OTHER EXPENSES											
5500	TRAVEL											
5506	TRAVEL											
5600	CONTRIBUTIONS	950,000		5,000,000		5,000,000						
5800	MISCELLANEOUS											
5801	DUES & MEMBERSHIPS											
5880	CONTRIBUTION TO EDA (FD31)	735,368	756,707	745,601	745,601		749,752					
	..OTHER CHARGES.....	735,368	1,706,707	5,745,601	5,745,601		749,752					
8000	LEASES AND RENTALS											
8001	LEASE/RENT OR EQUIPMENT- (CAR L											
8002	FURNITURE AND FIXTURES											
8003	COMMUNICATIONS EQUIPMENT											
8005	MOTOR VEHICLES AND EQUIPMENT											
8007	INTEGRATED TECHNOLOGY EQUIPMENT											
9001	LEASE/RENT OF EQUIPMENT (CAR LE											
9002	LEASE/RENT OF BUILDING											
TOTAL FOR DEPT		735,368	1,706,707	5,745,601	5,745,601		749,752					

FUND #010 GENERAL OPERATING FUND

			FY/2024 ACTUAL	FY/2025 ACTUAL	AMENDED BUDGET	2026/01 ACTUAL	PROJECTED ACTUAL	DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
								FY/2027 REQUEST	FY/2027 RECOMMEND	FY/2027 BUDGET	FY/2028 REQUEST	FY/2028 RECOMMEND	FY/2028 BUDGET
81040	ZONING BOARD												
0000	ZONING BOARD												
1000	PERSONNEL SERVICES												
1006	COMPENSATION OF MEMBERS	1,600	1,646	4,200	975			4,200					
	..PERSONAL SERVICES....	1,600	1,646	4,200	975			4,200					
2001	FICA	115	115	321	34			321					
	..EMPLOYEE BENEFITS....	115	115	321	34			321					
3000	CONTRACTUAL SERVICES												
3002	PROFESSIONAL SERVICES-OTHER												
3007	ADVERTISING	5,965	8,335	6,500	2,437			8,500					
	..PURCHASED SERVICES...	5,965	8,335	6,500	2,437			8,500					
4000	INTERNAL SERVICES												
4003	CENTRAL STORES - OFFIC												
5200	COMMUNICATION												
5204	POSTAGE AND TELEPHONE	270	217	400				400					
5400	MATERIALS AND SUPPLIES												
5401	OFFICE SUPPLIES	14	24	200				200					
5500	TRAVEL												
5506	TRAVEL	320	47	800	315			800					
	..OTHER CHARGES.....	604	288	1,400	315			1,400					
TOTAL FOR DEPT		8,284	10,384	12,421	3,761			14,421					

FUND #010 GENERAL OPERATING FUND

		FY/2024 ACTUAL	FY/2025 ACTUAL	AMENDED BUDGET	2026/01 ACTUAL	PROJECTED ACTUAL	DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
							FY/2027 REQUEST	FY/2027 RECOMMEND	FY/2027 BUDGET	FY/2028 REQUEST	FY/2028 RECOMMEND	FY/2028 BUDGET
81060	BUILDING APPEALS BOARD											
0000	BUILDING APPEALS BOARD											
1000	PERSONNEL SERVICES											
1006	COMPENSATION OF MEMBERS			150			150					
	..PERSONAL SERVICES....			150			150					
2001	F.I.C.A.		11			11						
	..EMPLOYEE BENEFITS....		11			11						
3000	CONTRACTUAL SERVICES											
3002	PROFESSIONAL SERVICES-OTHER			270			270					
3007	ADVERTISING			50			50					
	..PURCHASED SERVICES...			320			320					
4000	INTERNAL SERVICES											
4003	CENTRAL STORES-COPIES											
5200	COMMUNICATION											
5204	POSTAGE AND TELEPHONE			30			30					
5401	OFFICE SUPPLIES			50			50					
	..OTHER CHARGES.....			80			80					
TOTAL FOR DEPT				561			561					

FUND # -010 GENERAL OPERATING FUND

		DEPT				ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED	
		FY/2024 ACTUAL	FY/2025 ACTUAL	AMENDED BUDGET	2026/01 ACTUAL	PROJECTED ACTUAL	FY/2027 REQUEST	FY/2027 RECOMMEND	FY/2027 BUDGET	FY/2028 REQUEST	FY/2028 RECOMMEND
81070	N. S. V. REGIONAL COMMISSIONS										
0000	N. S. V. REGIONAL COMMISSIONS										
1000	PERSONNEL SERVICES										
1006	COMPENSATION OF MEMBERS										
5600	CONTRIBUTION TO OTHER ENITI										
5604	N. S. V. REGIONAL COMMISSION	91,250	95,521	98,852	49,426		103,855				
	.. OTHER CHARGES	91,250	95,521	98,852	49,426		103,855				
	TOTAL FOR DEPT	91,250	95,521	98,852	49,426		103,855				

FUND #010 GENERAL OPERATING FUND

	SOIL AND WATER CONSERVATION DI	DEPT				ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED	
		FY/2024 ACTUAL	FY/2025 ACTUAL	AMENDED BUDGET	2026/01 ACTUAL	PROJECTED ACTUAL	FY/2027 REQUEST	FY/2027 RECOMMEND	FY/2027 BUDGET	FY/2028 REQUEST	FY/2028 RECOMMEND
82030	SOIL AND WATER CONSERVATION DI										
0000	SOIL AND WATER CONSERVATION DI										
5604	LORD FAIRFAX SOIL DISTRICT	12,650	13,283	15,000	6,642		15,000				
	..OTHER CHARGES.....	12,650	13,283	15,000	6,642		15,000				
	TOTAL FOR DEPT	12,650	13,283	15,000	6,642		15,000				

FUND #-010 GENERAL OPERATING FUND

FUND #-010 GENERAL OPERATING FUND

		FY/2024 ACTUAL	FY/2025 ACTUAL	AMENDED BUDGET	2026/01 ACTUAL	PROJECTED ACTUAL	DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
							FY/2027 REQUEST	FY/2027 RECOMMEND	FY/2027 BUDGET	FY/2028 REQUEST	FY/2028 RECOMMEND	FY/2028 BUDGET
8002	FURNITURE AND FIXTURES											
8003	COMMUNICATIONS EQUIPMENT											
8007	INTEGRATED TECHNOLOGY EQUIPMENT											
9001	LEASE/RENT OF EQUIPMENT	2,609		2,362								
9002	LEASE/RENT OF BUILDING		100		2,700	2,403			2,700			
9005	SBITA LONG-TERM			440								
	.. OTHER USES OF FUNDS ..	2,609	2,902	2,700	2,403		2,700					
TOTAL FOR DEPT		326,100	351,609	381,704	138,038		397,763					

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FUND #010 GENERAL OPERATING FUND

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E X P E N S E

ACCOUNTING PERIOD 2026/01

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FUND #010 GENERAL OPERATING FUND

	91020	FRINGE BENEFITS	DEPT		ADMIN		ADOPTED		DEPT		ADMIN		ADOPTED	
			FY/2024 ACTUAL	FY/2025 ACTUAL	AMENDED BUDGET	2026/01 ACTUAL	PROJECTED ACTUAL	FY/2027 REQUEST	FY/2027 RECOMMEND	FY/2027 BUDGET	FY/2028 REQUEST	FY/2028 RECOMMEND	FY/2028 BUDGET	
0000		FRINGE BENEFITS												
2001		F. I. C. A.												
2002		RETIREMENT - V. S. R. S.												
2005		HOSPITAL/MEDICAL PLANS												
2006		GROUP INSURANCE												
2011		WORKER'S COMPENSATION - COMM												

TOTAL FOR DEPT

FUND #010 GENERAL OPERATING FUND

		DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED					
		FY/2024	FY/2025	AMENDED	2026/01	PROJECTED	FY/2027	FY/2027	FY/2028	FY/2028	FY/2028	
		ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	REQUEST	RECOMMEND	BUDGET	REQUEST	RECOMMEND	BUDGET
92010	TRANSFERS											
0000	TRANSFERS											
5800	MISCELLANEOUS											
5803	TAX REFUNDS											
5880	REGULAR TRANSFERS	121,598,527	138,777,909	139,988,128	72,833,352		136,550,423					
5890	OPERATIONAL TRANSFERS				60,036							
	.. OTHER CHARGES	121,598,527	138,777,909	139,988,128	72,893,388		136,550,423					
	TOTAL FOR DEPT	121,598,527	138,777,909	139,988,128	72,893,388		136,550,423					

FUND #010 GENERAL OPERATING FUND

			FY/2024 ACTUAL	FY/2025 ACTUAL	AMENDED BUDGET	2026/01 ACTUAL	PROJECTED ACTUAL	DEPT	ADMIN	ADOPTED	DEPT	ADMIN	ADOPTED
								FY/2027 REQUEST	FY/2027 RECOMMEND	FY/2027 BUDGET	FY/2028 REQUEST	FY/2028 RECOMMEND	FY/2028 BUDGET
93010	TRANSFERS/CONTINGENCY												
0000	TRANSFERS/CONTINGENCY												
2011	WORKER'S COMP FOR WELLNESS		26	31			13						
	..EMPLOYEE BENEFITS....		26	31			13						
5800	MISCELLANEOUS												
5807	RESERVE FOR MERIT/COLA INCREASES	15,437,681	17,391,554	4,022,971	2,241,847			2,100,000					
5890	OPERATIONAL CONTINGENCY	261,764-	366,697-	212,603				300,000					
5891	BOS CONTINGENCY			527,674									
5892	SCHOOL OPERATING CONTINGENCY												
5899	CAPITAL CONTINGENCY												
	..OTHER CHARGES.....	15,175,917	17,024,857	4,763,248	2,241,847			2,400,000					
	TOTAL FOR DEPT	15,175,943	17,024,888	4,763,248	2,241,860			2,400,000					
	FUND TOTAL	247,889,000	272,999,159	289,075,319	140,949,269			266,923,918					
	FINAL TOTAL	247,889,000	272,999,159	289,075,319	140,949,269			266,923,918					

FY 2026-2027 PRIORITIZED CAPITAL REQUEST LIST (BY DEPT) - GENERAL FUND

<u>Department</u>	<u>Line Item</u>	<u>Description</u>	<u>Capital Amount</u>	<u>Total per Department</u>
1220 - IT	8007	Cisco Nexus 9K Switches	100,000	100,000
1222 - IT	8007	IBM Power 10 Production Server	100,000	100,000
1301 - Electoral Board	8001	Voting Equipment DS300 Scanner & Tabulators w/PSU Only needed if ELECT requires security upgrade to current equipment	346,650	346,650
3102 - Sheriff	8005 8005 8005 8005 8005 8001 8001 8001	18 replacement Ford Explorer police pursuit vehicles 2 replacement Ford F150 Responders 2 replacement Chevrolet Traverse for CID Uplifting of all 22 vehicles listed above 22 fuel prokees AXON Lemur 2 Interior Drone to replace SWAT team's aging Loki Sky-Hero AXON Skydio X10 Drone-S&R - year 1 \$16,800; year 2-4 \$8,500 per year 1 AXON ALPR system - HEAT grant funded - included in budget	1,014,570 110,000 96,000 539,000 440 28,900 16,800 10,000	1,815,710
3401 - Inspections	8005	2 replacement 4x4 pickup trucks @ \$40,000 each	80,000	80,000
3505 - Fire and Rescue	8005 8005	Ford F150 Responder Series Truck Cap, storage box, lights, sirens, console & installation	48,993 32,877	81,870
3506 - Public Safety Communications	8003	Carousel Call Handling Equipment (CHE) upgrade VDEM PSAP CHE grant = \$200,000; Local share = \$110,000 Included in budget	310,000	310,000
4201 - Engineering	8900 8005	Renovate conference room into two offices & storage room/replace carpet 4x4 vehicle	68,537 40,000	108,537
4304 - County Office Buildings 4301 - Maintenance	8001 8005 8001 8001	Fire pump & fire pump control panel replacement - CAB Ford F150 pickup replacement - Maintenance HVAC unit controller replacement - CAB Roof top unit #3 replacement - PSB	75,000 53,000 30,000 175,000	

FY 2026-2027 PRIORITIZED CAPITAL REQUEST LIST (BY DEPT) - GENERAL FUND

<u>Department</u>	<u>Line Item</u>	<u>Description</u>	<u>Capital Amount</u>	<u>Total per Department</u>
	8001	Multiple Variable Air Volume unit replacements - CAB	35,000	368,000
4305 - Animal Shelter	8009	Industrial washer & dryer purchase & installation	35,000	35,000
5316 - Social Services	8005	Vehicle - SUV to replace older fleet vehicle	45,000	45,000
7101-7110 Parks & Recreation	8001	Replacement Equipment SGMEF Clearbrook - revenue recovered	53,869	
	8001	Replacement Equipment SGMEF Sherando - revenue recovered	45,526	
	8900	Sherando Park main playground replacement	600,000	
	8900	Recreation Center design	2,000,000	
	8900	Sherando Park Sprayground	750,000	
	8900	Sherando Park softball complex w/parking	1,550,000	
	8900	Greenwood Mill Community Center indoor playground	150,000	
	8005	3/4 ton truck w/hitch - Clearbrook	30,000	
	8005	16' flatbed trailer - Clearbrook	10,000	
	8005	2 WD compact truck/Ranger replacement - Sherando	22,000	
	8001	Tree chipper attachment - Sherando	16,000	
	8001	Ventrac ballfield groomer - Sherando	9,000	
	8900	Sherando Lake trail	350,000	
	8900	Bowman Library playground	400,000	
	8900	Clearbrook Multipurpose space design	40,000	
	8900	Boathouse Shelter design	20,000	
	8900	Clearbrook Lake renovation (North End)	10,000	
	8900	Frederick Heights playground replacement	100,000	
	8005	14 Passenger/Non CDL required bus	99,000	6,255,395
8101 - Planning	8002	Conversion of storage/file space to conference space	69,032	69,032

Total Capital Requests - General Fund 9,715,194

SEE INDIVIDUAL SHEETS ATTACHED FOR ONGOING OPERATING COSTS ASSOCIATED WITH CAPITAL

 = revenue associated/grant associated - included in operating budget

2026-2027 CAPITAL REQUESTS

DEPARTMENT		DEPARTMENT CODE	
EXPENDITURE LINE ITEM	DESCRIPTION	DETAIL AMOUNT	TOTAL AMOUNT (PER LINE ITEM)
012200-8007-000-000	<p>Cisco Nexus 9K Switches - Core switching for Kent, Primary connection</p> <p>Please see Budget Justification memo for more details.</p>	100,000	100,000
ONGOING OPERATING COSTS ASSOCIATED WITH CAPITAL EXPENDITURE/PROJECT:			
	Replacing current Cisco Nexus switches, maintenace/support is being paid on these and would switch to new devices.		



M E M O R A N D U M

To: Budget Committee

From: Patrick Fly, Director of Information Technology

Subject: Fiscal Year 26-27 New Request Justification

Date: **November 23, 2025**

The County IT Department has several budget items for Fiscal Year 26-27 that are either new or have increased by more than 3%. These items are outlined below. Should you have any questions or need further clarification, staff are available for discussion.

Nexus 9K Switches – Fixed Assets – 8007 – New Request

The IT Department requests funding to replace two Cisco Nexus 9000 (Nexus 9K) switches that serve as the core of the County's data center network. These switches are critical to the performance, reliability, and security of all county systems, including public safety applications, financial systems, and citizen-facing services. The existing switches are approaching end-of-life in June 2026, with increasing risk of hardware failure and no support from the vendor. Replacing them now ensures continued high availability, network performance, and compliance with county IT infrastructure standards.

The replacement will provide modern, high-performance data center switching with support for current and future bandwidth requirements, improved redundancy, and enhanced management features. The investment reduces the risk of unplanned downtime, protects mission-critical systems, and supports the County's growing reliance on virtualized environments and cloud services. Funding this project will maintain the stability and reliability of the County's core network infrastructure, safeguarding essential operations for all departments, including public safety, emergency services, and administrative functions.

Total for Nexus 9K Switches – \$100,000

PC Refresh – Other Operating PC Refresh - 5401-004

IT is requesting an increase in the PC refresh budget from **\$65,000 to \$125,000** to support the replacement of over 200 business-class devices purchased with COVID-era funding. The cost per device has risen from approximately \$800 two years ago to **\$1,400 per device** due to supply chain constraints and inflation. Refreshing these PCs is essential to ensure staff have reliable, secure, and up-to-date technology to perform their daily duties, including access to County systems, productivity applications, and cybersecurity protections.

Investing in this budget increase will prevent potential productivity losses, reduce support costs associated with aging hardware, and maintain operational efficiency across all County departments. Funding this adjustment will allow the County to maintain a modern, reliable, and secure computing environment for all staff.

Total for PC Refresh - \$125,000

KnowBe4 – SBITA – 9005

IT is requesting a budget increase from \$19,920.00 to \$22,800.00 for the annual renewal of the KnowBe4 Cybersecurity Training platform. This increase is the result of the County's previous discount expiring, which has raised the annual subscription cost above the standard 3% escalation typically expected for software maintenance. The adjustment reflects the vendor's current pricing structure and is necessary to maintain uninterrupted access to the platform.

KnowBe4 serves as the County's primary cybersecurity training and awareness tool and is critical for meeting mandated cybersecurity training requirements. The platform delivers ongoing phishing simulations, end-user training modules, and compliance tracking that help reduce cybersecurity risk and safeguard County systems and data. Continued investment in this service ensures that the County remains compliant with state and industry standards while strengthening the overall security posture of the organization.

Vision Government Solutions – SBITA – 9005

Vision Government Solutions provides the software platform used by the County to produce fair, accurate, and equitable property assessments in compliance with State code and local ordinances. The system supports the appraisal, valuation, and assessment processes for all property types and is essential for ensuring transparency, consistency, and compliance in the County's tax assessment operations.

Failure to maintain this contract would significantly impact the County's ability to generate timely and accurate assessments, which are the foundation of the local tax process. Because this software is a core component of statutory assessment functions, it is critical that the County fully fund the annual contract, even when the required increase exceeds the standard 3% threshold. Continued investment ensures uninterrupted operations, maintains compliance, and protects the integrity of the County's revenue-generating processes.

Total for Vision Government Solutions - \$54,800

Nutanix (CAS) – SBITA – 9005

IT is requesting a budget increase for the annual Nutanix maintenance and support contract, from \$284,658 to \$300,000, due to a vendor-implemented price adjustment that exceeds the standard 3% annually. This increase reflects Nutanix's updated pricing structure for support and licensing renewals, which accounts for rising operational costs, expanded platform capabilities, and ongoing enhancements to system performance, security, and stability. The adjustment is vendor-driven and applies to all customers renewing during this time, rather than being the result of increased usage or configuration changes on the County's side.

Nutanix serves as the foundation of the County's virtual server environment and supports the majority of our critical applications and services used across all departments. Maintaining full support coverage is essential to ensure system reliability, receive timely security patches and firmware updates, and retain access to advanced technical support when needed. Because the County's core business systems depend on the performance and stability of the Nutanix environment, continued investment at the updated contract amount is necessary to reduce operational risk, safeguard data, and ensure uninterrupted delivery of essential IT services.

Total for Nutanix - \$300,000

Microsoft Office Subscription – SBITA - 9005

IT is requesting a budget increase for the Microsoft Office 365 (M365) enterprise licensing agreement from \$284,737 to \$312,000. This increase reflects Microsoft's annual price adjustments across its cloud subscription models, driven by expanded platform capabilities, increased security features, and rising operational costs. In addition, the County has added new staff positions which necessitated the purchasing of more licensing. The increase aligns with Microsoft's global pricing updates for government and enterprise customers.

Microsoft O365 provides the core productivity, communication, and collaboration tools used throughout the County, including email, Teams, SharePoint, OneDrive, and the administrative security controls that protect County data. Maintaining the full licensing package is essential to support daily operations, ensure compliance with cybersecurity and records-management requirements, and provide ongoing access to critical cloud services and security updates. The requested budget increase is necessary to maintain uninterrupted service, safeguard County information, and support a modern, secure, and efficient technology environment.

Total for Microsoft Office 365 Subscription – \$312,000

Sincerely,

Patrick Fly

Patrick Fly
County of Frederick
Director of Information Technology

2026-2027 CAPITAL REQUESTS

DEPARTMENT		DEPARTMENT CODE	
EXPENDITURE LINE ITEM	DESCRIPTION	DETAIL AMOUNT	TOTAL AMOUNT (PER LINE ITEM)
012220-8007-000-000	<p>IBM Power 10 Production Server</p> <p>Please see Budget Justification Memo</p>	100,000	100,000
ONGOING OPERATING COSTS ASSOCIATED WITH CAPITAL EXPENDITURE/PROJECT:			
Replacing current IBM Power 9, support/maintenance would move from current device to new Power 10.			



COUNTY OF FREDERICK
Information Technologies
(540) 665-5614

M E M O R A N D U M

To: Budget Committee
From: Patrick Fly, Director of Information Technology
Subject: Fiscal Year 26-27 New Request Justification for MIS
Date: November 23, 2025

The MIS has several budget items for Fiscal Year 26-27 that are either new or have increased by more than 3%. These items are outlined below. Should you have any questions or need further clarification, staff are available for discussion.

Cognos Licensing – SBITA – 9005

MIS is requesting \$40,000 for IBM Cognos licensing and maintenance. Cognos is replacing the legacy WebQuery reporting system used by Finance, HR, Treasurer, Commissioner of Revenue, Inspections, and DSS for end-user reporting. With the completion of the Cognos implementation, this platform will become the County's primary enterprise reporting and analytics solution for all of these departments. The annual licensing and support contract provides access to core reporting tools, dashboards, and data models that staff rely on for decision-making, compliance reporting, and day-to-day operational needs.

The requested budget amount reflects the first full year of maintenance costs associated with the transition to Cognos. As reporting requirements continue to expand and more departments integrate with enterprise systems, maintaining full Cognos licensing ensures system stability, consistent performance, and reliable vendor support. This investment protects the County's existing implementation work and ensures a strong return on investment by enabling ongoing development of accurate, timely, and comprehensive reports across all business functions.

Total for Cognos Licensing – \$40,000

Power 10 Production Server – Fixed Assets - 8007

MIS is requesting \$100,000 for the purchase of an IBM Power 10 Production Server to replace the County's current IBM Power 9 system, which reaches end-of-support in January 2026. The existing Power 9 platform supports critical systems for Finance, HR, Treasurer, Commissioner of Revenue, Inspections, and DSS. Once

support ends, IBM will no longer provide security patches, bug fixes, or firmware updates, and the County would be forced to rely on costly and limited third-party support. Continuing to operate on unsupported infrastructure poses significant operational and cybersecurity risks to multiple core departments.

The IBM Power 10 provides up to 55% greater performance than the current Power 9, resulting in faster application response times, improved batch processing, and increased staff productivity across the departments that rely on the system. In addition, the Power 10 platform positions the County for a future hybrid-cloud strategy, enabling a longer hardware lifecycle, fewer major upgrades, and access to integrated IBM cloud capabilities. Investing in this upgrade ensures system reliability, security, and long-term sustainability for the County's mission-critical operations.

Total for Power 10 Production Server - \$100,000

Sincerely,

Patrick Fly

Patrick Fly
County of Frederick
Director of Information Technology

2026-2027 CAPITAL REQUESTS

DEPARTMENT	Electoral Board	DEPARTMENT CODE	13010
EXPENDITURE LINE ITEM	DESCRIPTION	DETAIL AMOUNT	TOTAL AMOUNT (PER LINE ITEM)
8001-000	Voting Equipment DS300 Scanner & Tabulators w/PSU X 40	6,090	243,600
	Delivery and setup		25,700
8001-000	Calvacere EPB Tablet Upgrades X 70	925	64,750
	Configuration X 70	135	9,450
	Shipping X 70	45	3,150
	Only if ELECT requires a security upgrade to our current equipment		346,650
ONGOING OPERATING COSTS ASSOCIATED WITH CAPITAL EXPENDITURE/PROJECT:			
3013-000	ES&S Warranty Contract		19,239
9005-000	Calvacere EPOOLtab X 70	175	12,250

2026-2027 CAPITAL REQUESTS

DEPARTMENT		DEPARTMENT CODE	
EXPENDITURE LINE ITEM	DESCRIPTION	DETAIL AMOUNT	TOTAL AMOUNT (PER LINE ITEM)
31020-8005-000-000	<p>MOTOR VEHICLES AND EQUIPMENT</p> <p>Currently 22 Sheriff's Office Vehicles meets the Frederick County Matrix for replacement. No liability insurance on any vehicles that are 2019 or older except certain specialty vehicles etc. Search and Rescue/Dive Team. We are attempting to repalce vehicles with high mileage and maintenance costs.</p> <p>Average annual mileage for a Sheriff's Office vehicle is 25,000-30,000 miles</p> <p>The Transportation Department now charges \$20 for each pro key for vehicle fuel. 22 vehicles @ \$20</p> <p>Cost of vehicle: 18 Ford Explorer Eco-Boost PIU @ \$56,365</p> <p>Cost of vehicle: 2 Ford F150 Responder's @ \$55,000</p> <p>Cost of vehicle: 2 Chevrolet Traverse for CID @ \$48,000</p> <p>Upfitting the vehicle with emergency lights, siren, decals, bumper guards, partitions, installation, and etc 22 @ \$24,500</p> <p>TOTAL</p>	440 1,014,570 110,000 96,000 539,000	1,760,010
ONGOING OPERATING COSTS ASSOCIATED WITH CAPITAL EXPENDITURE/PROJECT:			
31020-3004-000-002	<p>REPAIR/MAINTENANCE</p> <p>Vehicle -Battery -\$150, Tires \$650 x 2 = \$1300, Oil change \$60 per month = \$720 yearly , Brakes/Rotors \$1000 x 4 = \$4000. The totals is per vehicle and it varies depending on the type of vehicle</p>	6,170	
31020-4003-000-002	<p>GASOLINE</p> <p>\$70 per week, per car = \$280 per month x 12</p>	3,360	
31020-5305-000-000	<p>MOTOR VEHICLE INSURANCE</p> <p>TOTAL ONGOING OPERATING COSTS PER VEHICLE</p>	550	10,080

2026-2027 CAPITAL REQUESTS

DEPARTMENT		DEPARTMENT CODE	
EXPENDITURE LINE ITEM	DESCRIPTION	DETAIL AMOUNT	TOTAL AMOUNT (PER LINE ITEM)
31020-8001-000-000	<p>MACHINERY AND EQUIPMENT</p> <p>AXON Skydio X10 - Drone for Search and Rescue Operations and over watch with SWAT operations. This is a 48 month plan. Year 1 \$16,800, Year 2 - 4 \$8,500 per year. This will replace our current Search and Rescue drone that is 8 years old. This drone is for exterior use only. Cost includes data storage in evidence.com and warranty</p> <p>AXON Lemur 2 - Interior Drone to replace the SWAT teams aging Loki Sky-Hero. This drone is sent into houses when negotiating with barricade and suicidal people. This drone can be called by phone and we can establish two way communications with people inside. In addition, it maps out the floor plan in real time and provides us a 3D model. This drone is lifesaving and reduces the exposure to our SWAT Operator's making entry into a residence.</p> <p>TOTAL</p>	42,300 28,900	71,200
31020-8001-000-001	<p>MACHINERY AND EQUIPMENT - GRANT</p> <p>Heat Grant - The HEAT funding will allow us to purchase one ALPR system from AXON Enterprises providing for real time alerting on plates of interest while conducting traffic patrol. Data collected will then be stored and can be queried through Axon Evidence for later investigations</p> <p>Total</p> <p>TOTAL PURCHASE SERVICES</p>	12,500	12,500
ONGOING OPERATING COSTS ASSOCIATED WITH CAPITAL EXPENDITURE/PROJECT:			
	AXON ALPR insurance	327	
	AXON Skydio X10 Drone insurance	39	
	AXON Lemur 2 Drone insurance	26	
	Total		392

FY27 Capital Requests

- **22 Vehicles**
 - **18 Ford Explorer Eco-Boost PIU @ \$56,365 = \$1,014,570**
 - **2 Ford F150 Responders @ \$55,000 = \$110,000**
 - **2 Chev. Traverse for CID @ \$48,000 = \$96,000**
- **Upfitting 22 vehicles @ \$24,500 = \$539,000**
- **22 pro keys @ \$20 per key = \$440**

Totaling = \$1,760,010

- **Lemur 2 - \$28,000. To replace SWAT teams aging Loki Sky-Hero**
- **Axon Skydio x10 = \$42,300. This is for a 48 month plan. Year 1 = \$16,800, Year 2-4 = \$8,500 per year.**

2026-2027 CAPITAL REQUESTS

DEPARTMENT	Building Inspections	DEPARTMENT CODE	3401
EXPENDITURE LINE ITEM	DESCRIPTION	DETAIL AMOUNT	TOTAL AMOUNT (PER LINE ITEM)
3401-8005-00	<p>Motor Vehicles and equipment</p> <p>2- 4x4 Extended cab pickup trucks @40,000 each</p> <p>replacing 2016 Chevrolet Colorado with 130,000 miles and 10 years old</p> <p>Also replacing 2016 Nissan Frontier with 129,000 miles and 10 years old</p> <p>(Department is operating 3 vehicles in excess of 120,000 miles and will be in excess of 140,000 by end of FY 26)</p>	80,000	80,000
ONGOING OPERATING COSTS ASSOCIATED WITH CAPITAL EXPENDITURE/PROJECT:	<p>INSURANCE @ \$500 PER YEAR</p> <p>GASOLINE @ 15,000 MI. 20 MPG = \$750 PER YEAR</p> <p>2-BRAKES & 2 TIRES \$2,200 LIFETIME OF VEHICLE</p>		



COUNTY of FREDERICK

Inspections Department

Mark A. Fleet, Building Official
540-665-5650
Fax 540-678-0682

Memorandum

To: Public Works Committee
From: Mark Fleet, Building Official
Date: November 14, 2025
Subject: Request for funding for vehicles

As of October 1, 2025, the Inspections Department has two vehicles that are now 10 years old, each with more than 120,000 miles and projected to exceed 140,000 miles by the end of FY2026. Both vehicles have experienced multiple maintenance issues, including transmission problems and recurring engine warning lights.

For these reasons, I am requesting funding in the FY2027 budget to replace both vehicles. The vehicles slated for replacement are a 2016 Nissan Frontier and a 2016 Chevrolet Colorado. The proposed replacements are new 4WD vehicles at an estimated cost of \$40,000 each, for a total of \$80,000. A detailed capital expense request form is attached.

MAF/

Attachments: as stated

2026-2027 CAPITAL REQUESTS

DEPARTMENT	Fire and Rescue	DEPARTMENT CODE	35050
EXPENDITURE LINE ITEM	DESCRIPTION	DETAIL AMOUNT	TOTAL AMOUNT (PER LINE ITEM)
35050-8005-000	2026 F 150 Responder Series Truck Cap, Storage Box, Emergency Lights, Sirens, Console and cost of installation of all the equipment.	48,993	48,993
35050-8005-000		32,877	32,877
ONGOING OPERATING COSTS ASSOCIATED WITH CAPITAL EXPENDITURE/PROJECT:			
35050-3004-000-002	Yearly Maintenance Cost	2,300	
35050-5408-000-000	Yearly Maintenance Supplies	300	

CAPITAL REQUESTS

3505-8005-000 - Motor Vehicle and Equipment

\$81,870 Requested

Capital request is to replace a 2018 Ford F250 for the Fire Marshal which is due for immediate replacement under the County vehicle replacement matrix with a F150.

F150 2026 Responder \$48,993

Upfitting and all accessories \$32,877

2026-2027 CAPITAL REQUESTS

DEPARTMENT		DEPARTMENT CODE	
EXPENDITURE LINE ITEM	DESCRIPTION	DETAIL AMOUNT	TOTAL AMOUNT (PER LINE ITEM)
4-010-03506-8003-000-000	<p>Carousel Call Handling Equipment (CHE) upgrade due in FY27.</p> <p>VDEM PSAP CHE Grant will cover \$200,000 (Listed in revenue).</p> <p>Requesting \$110,00 to cover the remainder of the upgrade.</p> <p>PSAP call handling equipment upgrades are recommended every five (5) years. VDEM provides a grant to offset this cost every five (5) years as well. In the past, this upgrade has been completed in sections which has made us always behind in one area or another. That type of upgrade schedule is not recommended by our vendor (Carousel). This upgrade will bring our entire phone system up to date as one cohesive project.</p>		310,000
ONGOING OPERATING COSTS ASSOCIATED WITH CAPITAL EXPENDITURE/PROJECT:			310,000
None			

2026-2027 CAPITAL REQUESTS

DEPARTMENT	Engineering	DEPARTMENT CODE	10-4201
EXPENDITURE LINE ITEM	DESCRIPTION	DETAIL AMOUNT	TOTAL AMOUNT (PER LINE ITEM)
10-4201-3004-03	<p>Repair and Maintenance of Buildings and Grounds</p> <p>Renovate current conference room into two offices and a storage room and replace carpet in main office area.</p>	68,537	68,537
ONGOING OPERATING COSTS ASSOCIATED WITH CAPITAL EXPENDITURE/PROJECT:			
	Building Maintenance will incur any on-going operating costs related to this renovation.		

2026-2027 CAPITAL REQUESTS

DEPARTMENT	COUNTY ADMINISTRATION	DEPARTMENT CODE	43040
EXPENDITURE LINE ITEM	DESCRIPTION	DETAIL AMOUNT	TOTAL AMOUNT (PER LINE ITEM)
010-043040-8001-000-000	<p>The Fire Pump and Fire Pump Control Panel for the County Administration Building needs to be updated. The equipment was installed in 1988 and parts are no longer available which makes these units obsolete. If the Fire Pump or Fire Pump Control Panel fail, the County Administration Building cannot be occupied and will require a 24/7 fire watch.</p> <p>This is #1 on County Administrations' Priority List of Capital Expenditures.</p>	75,000	315,000
ONGOING OPERATING COSTS ASSOCIATED WITH CAPITAL EXPENDITURE/PROJECT:	<p>The ongoing operating costs associated with the modernization of the Fire Pump and Fire Pump Control Panel would be the yearly cost of the Fire Sprinkler Maintenance Agreement. The Yearly Maintenance Agreement for The County Administration Building is \$4,500. The life expectancy of the modernization of the Fire Pump and Fire Pump Control Panel is approximately 15 to 20 years.</p>	4,500	30,348

2026-2027 CAPITAL REQUESTS

DEPARTMENT	COUNTY ADMINISTRATION	DEPARTMENT CODE	43040
EXPENDITURE LINE ITEM	DESCRIPTION	DETAIL AMOUNT	TOTAL AMOUNT (PER LINE ITEM)
010-043040-8001-000-000	<p>Replacement of the existing Unit Controller (MP580) with a new BACnet Controller at the County Administration Buildng. The current Controller is obsolete and is experiencing intermittent communications issues. If the Controller fails there will be no heating or air conditioning in the 4-Story County Administration Building. The County updated the HVAC Control System a few years ago but did not include this upgrade at that time due to budget constraints.</p> <p>This is #3 on County Administrations' Priority List of Capital Expenditurers.</p>	30,000	
ONGOING OPERATING COSTS ASSOCIATED WITH CAPITAL EXPENDITURE/PROJECT:	<p>The ongoing operating costs associated with the replacement of the Unit Controller at the County Administration Building would be the annual cost of the Controls Maintenance Agreement. The Yearly Maintenance Agreement for the County Administration Building is \$7,956. The life expency of the replacement of the Unit Controller is approximately 10 to 15 years.</p>	7,956	

2026-2027 CAPITAL REQUESTS

DEPARTMENT	COUNTY ADMINISTRATION	DEPARTMENT CODE	43040
EXPENDITURE LINE ITEM	DESCRIPTION	DETAIL AMOUNT	TOTAL AMOUNT (PER LINE ITEM)
010-043040-8001-000-00	<p>Replacement of multiple Variable Air Volume Units at the County Administration Building. These units are at the end of their life expectancy, and are starting to fail. Parts for these units are obsolete and the VAV boxes need to be upgraded. The cost involved for upgrading a VAV box is approximately \$7,800. We currently have three units that need to be repaired and multiple other VAV boxes that are experiencing issues.</p> <p>This is #5 on County Administrations Priority List of Capital Expenditures.</p>	35,000	
ONGOING OPERATING COSTS ASSOCIATED WITH CAPITAL EXPENDITURE/PROJECT:	<p>The ongoing operating costs associated with the replacement of the Variable Air Volume Units at the County Administration Building would be zero. The life expectancy of replacing the Variable Air Volume Units would be approximately 10 to 15 years.</p>	0	

2026-2027 CAPITAL REQUESTS

DEPARTMENT	COUNTY ADMINISTRATION	DEPARTMENT CODE	43040
EXPENDITURE LINE ITEM	DESCRIPTION	DETAIL AMOUNT	TOTAL AMOUNT (PER LINE ITEM)
010-043040-8001-000-005	<p>Replacement of Roof Top Unit #3 at the Public Safety Building. We have spent thousands of dollars on repairs over the last few years. The parts for this Roof Top Unit are no longer available. This Roof Top Unit utilizes R22 refrigerant which has been phased out, making this equipment obsolete.</p> <p>This is #4 on County Administrations Priority List of Capital Expenditures.</p>	175,000	
ONGOING OPERATING COSTS ASSOCIATED WITH CAPITAL EXPENDITURE/PROJECT:	<p>The ongoing operating costs associated with the replacement of Roof Top Unit #3 at the Public Safety Building would be the cost of the Yearly HVAC Maintenance Agreement. The Yearly HVAC Maintenance for the Public Safety Building is \$17,892. This agreement covers the maintenance of all Roof Top Units at the Public Safety Building. The life expectancy of the replacement of Roof Top Unit #3 would be approximately 10 to 15 years.</p>	17,892	

2026-2027 CAPITAL REQUESTS

DEPARTMENT	COUNTY ADMINISTRATION	DEPARTMENT CODE	43010
EXPENDITURE LINE ITEM	DESCRIPTION	DETAIL AMOUNT	TOTAL AMOUNT (PER LINE ITEM)
010-043010-8005-000-000	<p>Replacement of 2007 Ford F150 Pick-Up Truck. The 2007 Pick-Up has a cracked and rusted frame and will not pass the yearly state vehicle inspection. This vehicle is utilized by the Maintenance Department for trash removal, as well as hauling surplus furniture to the Landfill from the County Administration Building.</p> <p>This is #2 on County Administrations' Priority List of Capital Expenditures.</p>	53,000	53,000
ONGOING OPERATING COSTS ASSOCIATED WITH CAPITAL EXPENDITURE/PROJECT:	<p>The ongoing operating costs associated with the replacement of the 2007 Ford F150 Pick-Up Truck would be gas, vehicle insurance and yearly maintenance costs such as regular scheduled oil change.</p>	3,500	3,500

County Administrations 2026-2027 Capital Requests

1. The Fire Pump and Fire Pump Control Panel for the County Administration Building needs to be updated. Parts are no longer available which makes these units obsolete. Without the Fire Pump, the County Administration Building cannot be occupied and will require a 24/7 fire watch. **\$75,000**
2. Replacement of 2007 Ford F150 Pick-Up Truck. The 2007 Pick-Up has a cracked, rusted frame and will not pass the yearly state vehicle inspection. This vehicle is utilized by the Maintenance Department for trash removal, as well as hauling surplus furniture to the Landfill from the County Administration Building. **\$53,000**
3. Replacement of the existing Unit Controller (MP580) with a new BACnet Controller at the County Administration Building. The current Controller is obsolete and is experiencing intermittent communication issues. If the Controller fails, there will be no heating or air conditioning in the 4-Story County Administration Building. The County updated the HVAC Control System a few years ago but did not include this upgrade at that time due to budget constraints. **\$30,000**
4. Replacement of Roof Top Unit #3 at the Public Safety Building. We have spent thousands of dollars on repairs over the last few years. The parts for this Roof Top Unit are no longer available. This Roof Top Unit utilizes R22 refrigerant which has been phased out, making this equipment obsolete. **\$175,000**
5. Replacement of multiple Variable Air Volume Units at the County Administration Building. These units are at the end of their life expectancy and are starting to fail. Parts for these units are obsolete and the VAV boxes need to be upgraded. The cost involved for upgrading a VAV box is approximately \$7,800. We currently have three units that need to be repaired and multiple other VAV boxes that are experiencing issues. **\$35,000**

2026-2027 CAPITAL REQUESTS

DEPARTMENT	Animal Shelter	DEPARTMENT CODE	4305
EXPENDITURE LINE ITEM	DESCRIPTION	DETAIL AMOUNT	TOTAL AMOUNT (PER LINE ITEM)
043050-8009-000-000	<p>Miscellaneous Equipment</p> <p>Purchase and install of industrial washer and dryer. The shelter purchases Speed Queen washers and dryers, approximately 2 each per year, at \$1500 per unit, totaling \$6000 per year. There is constant service calls for work completed on washers and dryers between unit purchase, at \$150 minimum for each service call. The life expectancy of industrial washer/dryer is 10-20 years, vs the 6 month life-span of the current washers and dryers used. Our current washers and dryers are built for approximately 8 loads of laundry per week, whereas the animal shelter does 10-15 loads per day of bulky laundry (blankets, towels, bedding). Maintenance has provided a quote of \$35,000 for this project.</p>	35,000	35,000
ONGOING OPERATING COSTS ASSOCIATED WITH CAPITAL EXPENDITURE/PROJECT:			
043050-3010-000-000	Ongoing operating costs associated with this expenditure include regular inspection/maintenance of machines.	5,000	5,000

2026-2027 CAPITAL REQUESTS

DEPARTMENT	Social Services		DEPARTMENT CODE	053160
EXPENDITURE LINE ITEM	DESCRIPTION		TOTAL AMOUNT (PER LINE ITEM)	
4-010-053160-8005-000-000	Motor Vehicles	45,000	45,000	
ONGOING OPERATING COSTS ASSOCIATED WITH CAPITAL EXPENDITURE/PROJECT:				

2026-2027 CAPITAL REQUESTS

DEPARTMENT		DEPARTMENT CODE	
EXPENDITURE LINE ITEM	DESCRIPTION	DETAIL AMOUNT	TOTAL AMOUNT (PER LINE ITEM)
4-010-071010-8900-000-000	IMPROVEMENTS OTHER THAN Recreation Center Design	2,000,000	2,000,000
4-010-071010-9001-000-000	LEASE/RENT OF EQUIPMENT Copy Machine-leased under Document Solution Lease/Rent of Land-Museum of the Shenandoah Valley	5,000 1	5,001
4-010-071010-9005-000-000	SBITA \$5K+LONG TERM Adobe Subscriptions Civic Rec Annual Fee Scheduling Software/Humanity Traffic Counters Statusfy/Cancellation Software Constant Contact/Rec Reminder Check In/Out Software (basicREC, Camp basicREC)	2,310 46,000 12,050 500 750 3,780 10,000	75,390
4-010-071040-8005-000-000	MOTOR VEHICLES AND EQUIPMENT 14 Passenger Bus Non-CDL Required	99,000	99,000
4-010-071040-8900-000-000-	IMPROVEMENTS OTHER THAN Greenwood Mill Community Center Indoor Playground	150,000	150,000
4-010-071090-8001-000-000	MACHINERY AND EQUIPMENT		53,869

	SGEMF Capital Contingency	53,869	
4-010-071090-8005-000-000	MOTOR VEHICLE AND EQUIPMENT		40,000
	3/4 Ton Regular Cab Pick-Up Truck w/Hitch	30,000	
	16' Flat Bed Trailer	10,000	
4-010-071090-8900-000-000	IMPROVEMENTS OTHER THAN		170,000
	Clearbrook Park Multi-Purpose Space Design	40,000	
	Clearbrook Boathouse Shelter Design	20,000	
	Clearbrook Lake Renovation (North End) Deisgn	10,000	
	Frederick Heights Park Playground Replacement	100,000	
4-010-071090-9001-000-000	LEASE/RENT OF EQUIPMENT		10,207
	Man-Lift, Chipper, Stump Grinder	10,207	
4-010-071100-8001-000-000	MACHINERY AND EQUIPMENT		70,526
	SGEMF Capital Contingency	45,526	
	Tree Chipper Attachment	16,000	
	Ventrac Ballfield Groom	9,000	
4-010-071100-8005-000-000	MOTOR VEHICLES AND EQUIPMENT		22,000
	2WD Compact Truck-Park Ranger Replacment Vehicle	22,000	
4-010-071100-8900-000-000	IMPROVEMENTS OTHER THAN		3,650,000
	Sherando Park Main Playground Replacement	600,000	
	Sherando Park Sprayground	750,000	
	Sherando Park Softball Complex w/Parking Expansion	1,550,000	
	Sherando Lake Trail	350,000	

4-010-071100-9001-000-000	Bowman Library Playgroun	400,000	
	LEASE/RENT OF EQUIPMENT		
	Man Lift	8,550	
ONGOING OPERATING COSTS ASSOCIATED WITH CAPITAL EXPENDITURE/PROJECT:			
Annual Operating and Maintenance	Recreation Center		185,000
Annual Maintenance	14 Passenger Bus		500
	Greenwood Mill Indoor Playground		1,500
Annual Maintenance	Clearbrook Multipurpose Space		2,250
	Clearbrook Boathouse Space		1,750
	Clearbrook Lake Renovation		1,250
	3/4 Ton Regular Cab Pickup (Clearbrook)		500
	16' Flatbed Trailer (Clearbrook)		75
Annual Maintenance	Sherando Main Playground		7,220
	Sherando Sprayground		15,000
	Sherando Softball Complex w/Parking		11,400
	Sherando Lake Trail Phase I		1,000
	Bowman Library Playground		2,250
	Tree Chipper Attachement (Sherando)		250
	Ventrac Ballfield Groomer (Sherando)		250
	2 WD Compact Truck (Sherando)		500

FY 27 Capital Priority Order

1	CB SGEMF Capital Contingency (100% Revenue Recovery)	\$ 53,869.00
2	SH SGEMF Capital Contingency (100% Revenue Recovery)	\$ 45,526.00
3	Sherando Park Main Playground Replacement	\$ 600,000.00
4	Recreation Center Design	\$ 2,000,000.00
5	Sherando Park Sprayground	\$ 750,000.00
6	Sherando Park Softball Complex w/Parking	\$ 1,550,000.00
7	Greenwood Mill Community Center Indoor Playground	\$ 150,000.00
8	3/4 Ton Regular Cab Truck w/Hitch (CB)	\$ 30,000.00
9	16 ' Flatbed Trailer (CB)	\$ 10,000.00
10	2 WD Compact Truck/Ranger Replacement (SH)	\$ 22,000.00
11	Tree Chipper Attachment (SH)	\$ 16,000.00
12	Ventrac Ballfield Groomer (SH)	\$ 9,000.00
13	Sherando Lake Trail	\$ 350,000.00
14	Bowman Library Playground	\$ 400,000.00
15	Clearbrook Multipurpose Space Design	\$ 40,000.00
16	Boathouse Shelter Design	\$ 20,000.00
17	Clearbrook Lake Renovation (North End)	\$ 10,000.00
18	Frederick Heights Playground Replacement	\$ 100,000.00
19	14 Passenger/Non CDL Required Bus	\$ 99,000.00
		\$ 6,255,395.00
		\$ 5,306,000.00

2026-2027 CAPITAL REQUESTS

DEPARTMENT		DEPARTMENT CODE	
EXPENDITURE LINE ITEM	DESCRIPTION	DETAIL AMOUNT	TOTAL AMOUNT (PER LINE ITEM)
081010-8002-000-000	Conversion of storage/file space to Conference Space	69,032	69,032
ONGOING OPERATING COSTS ASSOCIATED WITH CAPITAL EXPENDITURE/PROJECT:			
	Building Maintenance will incur any on-going operating costs related to this conversion		

FY 2026-2027 NEW POSITION REQUESTS - GENERAL FUND

<u>Dept Code</u>	<u>Department</u>	<u>Position and Related Costs</u>	<u>Amount</u>
3102	Sheriff	Deputy I Patrol - 2 x \$206,244 salary/fringes/operating/capital	412,488
		2 Positions Total Cost	412,488
3505	Fire and Rescue	Firefighter/EMT - 8 x \$105,620 salary/fringes/operating	844,960
		8 Positions Total Cost	844,960
4201	Engineering	Environmental Specialist salary/fringes/operating/vehicle Senior Secretary salary/fringes/operating	134,993
		2 Positions Total Cost	70,117
4305	Animal Shelter	Senior Animal Caretaker salary/fringes	205,110
		1 Position Total Cost	70,232
5316	Social Services	Family Services Specialist III Prevention Unit salary/fringes/operating	104,326
		1 Position Total Cost	104,326

14 Positions Total Cost **1,637,116**

2026-2027 NEW POSITION REQUEST

DEPARTMENT	DEPARTMENT CODE
PLEASE INCLUDE:	
<ul style="list-style-type: none"> • NEW POSITION TITLE, ASSOCIATED FRINGES, AND ALL OPERATING AND CAPITAL ASSOCIATED WITH NEW POSITION ON THIS FORM • JUSTIFICATION FOR NEW POSITION ON SEPARATE SHEET - REQUIRED • ONLY ONE NEW POSITION AND ASSOCIATED OPERATING AND CAPITAL PER PAGE 	
DO NOT INCLUDE NEW POSITIONS AND ASSOCIATED OPERATING AND CAPITAL IN DEPARTMENT BUDGET REQUEST - USE THIS FORM ONLY	
4-010-31020-1002-000-104	Deputy - Patrol
4-010-012140-2001-000-000	F.I.C.A.
4-010-012140-2002-000-000	Retirement - V.R.S.
4-010-012140-2005-000-000	Hospital/Medical Plans
4-010-012140-2006-000-000	Group Insurance
4-010-012140-2008-000-000	Short & Long Term Disability (if applicable)
4-010-012140-2011-000-000	Worker's Compensation
4-010-031020-3004-000-002	Repair/Maintenance Vehicles - installation of equipment
4-010-031020-5305-000-000	Motor Vehicle Insurance
4-010-031020-5401-000-000	Laptop and software
4-010-031020-5409-000-000	Police Supplies - Drug test kits, DNA swabs and holders, evidence tags fingerprint kits, syringe tubes, pill box, crime scene tape, shoe covers brown bags, rifle boxes, pistol boxes, knife boxes, PBT breath tubes rifles, flex ties, flashlights, department gun, taser/body cam
	6,000
4-010-031020-5410-000-000	Uniforms - duty pants, shirts, ties, hats, coats, hat covers, traffic vests gun belt, belts, belt keepers, badges, leather gear, gloves, boots, patches
	4,000
4-010-031020-5506-000-000	Vests, outer vest & pouches. Uniforms for academy
4-010-031020-8003-000-000	Training - Skyline Regional Academy,
4-010-031020-8005-000-000	Communications Equipment - Radio project
	8,000
	56,365
	56,365
	Vehicle and Powered Equipment - decals, push bumper, push bumper light channel, Radio antenna, GPS antenna, partition
	Light bar, siren box, siren speaker, siren box mounting kit, signal surface
	mount lights, mounting bracket kits, computer console, long gun locking
	device.
	24,500
	Mobile radios
	Portable radios
4-010-031020-9005-000-000	SBITA \$5K+ - Contracts - Taser/body cam software
	Total Cost for new Position
	206,244

2026-2027 NEW POSITION REQUEST

DEPARTMENT	DEPARTMENT CODE
PLEASE INCLUDE:	
<ul style="list-style-type: none"> • NEW POSITION TITLE, ASSOCIATED FRINGES, AND ALL OPERATING AND CAPITAL ASSOCIATED WITH NEW POSITION ON THIS FORM • JUSTIFICATION FOR NEW POSITION ON SEPARATE SHEET - REQUIRED • ONLY ONE NEW POSITION AND ASSOCIATED OPERATING AND CAPITAL PER PAGE 	
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4-010-31020-1002-000-105	Deputy - Patrol
4-010-012140-2001-000-000	F.I.C.A.
4-010-012140-2002-000-000	Retirement - V.R.S.
4-010-012140-2005-000-000	Hospital/Medical Plans
4-010-012140-2006-000-000	Group Insurance
4-010-012140-2008-000-000	Short & Long Term Disability (if applicable)
4-010-012140-2011-000-000	Worker's Compensation
4-010-031020-3004-000-002	Repair/Maintenance Vehicles - installation of equipment
4-010-031020-5305-000-000	Motor Vehicle Insurance
4-010-031020-5401-000-000	Laptop and software
4-010-031020-5409-000-000	Police Supplies - Drug test kits, DNA swabs and holders, evidence tags fingerprint kits, syringe tubes, pill box, crime scene tape, shoe covers brown bags, rifle boxes, pistol boxes, knife boxes, PBT breath tubes rifles, flex ties, flashlights, department gun, taser/body cam
	6,000
4-010-031020-5410-000-000	Uniforms - duty pants, shirts, ties, hats, coats, hat covers, traffic vests gun belt, belts, belt keepers, badges, leather gear, gloves, boots, patches
	4,000
4-010-031020-5506-000-000	Vests, outer vest & pouches. Uniforms for academy
4-010-031020-8003-000-000	Training - Skyline Regional Academy,
4-010-031020-8005-000-000	Communications Equipment - Radio project
	8,000
	56,365
	56,365
	Vehicle and Powered Equipment - decals, push bumper, push bumper light channel, Radio antenna, GPS antenna, partition
	Light bar, siren box, siren speaker, siren box mounting kit, signal surface
	mount lights, mounting bracket kits, computer console, long gun locking
	device.
	24,500
	Mobile radios
	Portable radios
4-010-031020-9005-000-000	SBITA \$5K+ - Contracts - Taser/body cam software
	Total Cost for new Position
	206,244

Frederick County Sheriff's Office

Sheriff Lenny Millholland



Major Steve A. Hawkins

1080 Coverstone Drive
Winchester, Virginia 22602

Office (540) 662-6168
Fax (540) 504-6400

TO: Budget Committee
FROM: Sheriff Lenny Millholland
SUBJECT: FY27 Budget request for positions
DATE: November 24, 2025

The Frederick County Sheriff's Office is requesting approval for two new patrol positions as part of the FY27 budget. This request is driven by the continued increase in calls for service and the growing seriousness and complexity of those calls. Additional personnel are necessary to maintain staffing levels and ensure we can continue to provide effective and timely service to the community.

Increasing the number of patrol deputies will also help support shift coverage, allowing deputies to take earned leave such as PTO and vacation time without creating staffing shortages. This request further anticipates future retirement and helps ensure operational continuity as personnel transitions occur.

Requested Positions:

- **2 Patrol units** – Due to the rise in call volume and the types of calls being handled, it is essential to bring the Patrol division up to workable and sustainable level.

Thank you,

Sheriff Lenny Millholland

2026-2027 NEW POSITION REQUEST

DEPARTMENT	Fire and Rescue	DEPARTMENT CODE	35050
PLEASE INCLUDE:			
<ul style="list-style-type: none"> • NEW POSITION TITLE, ASSOCIATED FRINGES, AND ALL OPERATING AND CAPITAL ASSOCIATED WITH NEW POSITION ON THIS FORM • JUSTIFICATION FOR NEW POSITION ON SEPARATE SHEET - REQUIRED • ONLY <u>ONE</u> NEW POSITION AND ASSOCIATED OPERATING AND CAPITAL <u>PER PAGE</u> 			
DO NOT INCLUDE NEW POSITIONS AND ASSOCIATED OPERATING AND CAPITAL IN DEPARTMENT BUDGET REQUEST - USE THIS FORM ONLY			
03505-1001-201	Firefighter/EMT	50,500	50,500
3505-1005-000	Extra Help/Overtime		12,486
	FLSA Time	4,893	
	Holiday	3,034	
	Training	2,959	
	Other, Incidental, Physical/Hold-Over	1,600	
35050-2001-000	FICA	3,863	29,884
3505-2002-000	Retirement- VRS	6,338	
3505-2005-000	Hospital/Medica. - Plans	16,240	
3505-2006-000	Group Insurance	596	
3505-2001-000	Workers Compensation	2,847	
3505-3010-000	Other Contractual Services		1,635
	Pre-Employment Physical	1,497	
	Office 365	138	
3505-5410-000	Uniforms and Wearing Apparel		11,020
	Station Uniforms	2,250	
	Personal Protective Equipment	6,500	
	Class A Uniform	700	
	Forestry PPE	285	
	Recruit School Clothing	1,285	
3505-9005-000	SIBTA		95
	Vector Solutions Internet Based Training	95	
	Total Position Cost		105,620

FREDERICK COUNTY FIRE AND RESCUE DEPARTMENT

FISCAL YEAR 2027 BUDGET JUSTIFICATIONS

Over the past few years, the County's growth and demands on emergency services has provided us with a very challenging mission. As our organization grows and changes to meet the new challenges within Frederick County, so do our budgetary needs. We are at a crossroads in the development of our department and have critical decisions to make to determine which path will provide the necessary services to our community.

We are a unique organization to the county, as we encompass both career and volunteer staff, of which 188 are career uniformed staff, seven (7) civilian employees, and several hundred volunteer members.

NEW PERSONNEL BUDGET REQUEST

8 – Full Time Firefighters / EMTs

3505-1001-000-201 through 3505-1001-000-208

Demands on the County's Fire and Rescue System continue to increase as the population grows. Emergency incident volume has continued to increase and is on pace to exceed 14,000 calls for service.

Increases in both residential and non-residential development have created coverage deficiencies and stretch existing resources. The System must be capable of not only handling rural hazards, but also an expanding suburban/urban area and the hazards of a growing commercial and industrial footprint in the community.

The Fire and Rescue System is a combination system where career staff work with eleven (11) volunteer Fire and Rescue companies to provide services to the community. The volunteer companies continue to provide and maintain 9 of the 11 fire stations and most of the operational apparatus utilized in the System. The career staff provides most of the operational staffing but is augmented by a dedicated core of operational volunteer firefighters and EMS providers.

The Department staffs the fire stations 24-hours per day, 365 days per year with a targeted minimum staffing with additional positions built-in to account for sick, vacation, and injury leave. As the Department addresses the need to increase minimum staffing to meet the demands on the system, an increase in relief staffing is also necessary.

As the County continues to grow, the demands on staffing will continue to increase. Ensuring the safety of our personnel, obtaining an acceptable level of service, and meeting new standards adopted by State and Federal agencies are the immediate challenges facing our Fire and Rescue Department.

Building minimum staffing levels takes advance planning, because typically it takes 18 months from the announcement of a new job opening for a new Firefighter/EMT to count towards effective minimum staffing.

Our request for eight (8) new positions beginning on July 1, 2026, would allow us to effectively post and recruit for the new positions and maintain capacity in the planned fire academy class for potential attrition among existing staff. The eight new positions when they are released to serve as minimum staffing would increase staffing at our third busiest station with a projected 2,000 calls for service a year. Dailey minimum staffing coverage would increase to six cross-trained Fire/EMS personnel to address service demand in a densely populated portion of the community consistent with the System's 10-year plan.

2026-2027 NEW POSITION REQUEST

DEPARTMENT Engineering

DEPARTMENT CODE 10-4201

PLEASE INCLUDE:

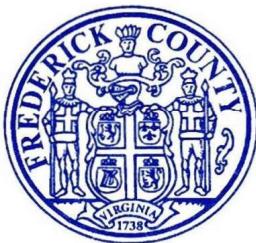
- NEW POSITION TITLE, ASSOCIATED FRINGES, AND ALL OPERATING AND CAPITAL ASSOCIATED WITH NEW POSITION ON THIS FORM
- JUSTIFICATION FOR NEW POSITION ON SEPARATE SHEET - REQUIRED
- ONLY ONE NEW POSITION AND ASSOCIATED OPERATING AND CAPITAL PER PAGE

****DO NOT INCLUDE NEW POSITIONS AND ASSOCIATED OPERATING AND CAPITAL IN DEPARTMENT BUDGET REQUEST - USE THIS FORM ONLY****

10-4201-1001-009	Environmental Specialist	60,000	60,000
10-4201-2001-00	F.I.C.A.	4,590	4,590
10-4201-2002-00	Retirement - V.R.S.	7,530	7,530
10-4201-2005-00	Hospital/Medical Plans	16,240	16,240
10-4201-2006-00	Group Insurance	708	708
10-4201-2008-00	Short and Long Term Disability	318	318
10-4201-2011-00	Workers Compensation	607	607
10-4201-5401-00	Computer and Office Accessories	5,000	5,000
10-4201-8005-00	Vehicle	40,000	40,000
	Total Cost for New Position		134,993

2026-2027 NEW POSITION REQUEST

DEPARTMENT	DEPARTMENT CODE
PLEASE INCLUDE:	
<ul style="list-style-type: none"> • NEW POSITION TITLE, ASSOCIATED FRINGES, AND ALL OPERATING AND CAPITAL ASSOCIATED WITH NEW POSITION ON THIS FORM • JUSTIFICATION FOR NEW POSITION ON SEPARATE SHEET - REQUIRED • ONLY <u>ONE</u> NEW POSITION AND ASSOCIATED OPERATING AND CAPITAL PER PAGE 	
DO NOT INCLUDE NEW POSITIONS AND ASSOCIATED OPERATING AND CAPITAL IN DEPARTMENT BUDGET REQUEST - USE THIS FORM ONLY	
10-4201-1001-009	Senior Secretary
10-4201-2001-00	F.I.C.A.
10-4201-2002-00	Retirement - V.R.S.
10-4201-2005-00	Hospital/Medical Plans
10-4201-2006-00	Group Insurance
10-4201-2008-00	Short and Long Term Disability
10-4201-2011-00	Workers Compensation
10-4201-5401-00	Computer and Office Excessories
	Total Cost for New Position
	40,076
	3,066
	5,030
	16,240
	473
	212
	20
	5,000
	70,117



MEMORANDUM

TO: Public Works Committee

FROM: Joe C. Wilder, Director of Public Works

SUBJECT: Justification for Senior Secretary and Environmental Specialist

DATE: January 5, 2026

On January 28, 2025, Frederick County was notified by the Virginia Department of Environmental Quality (DEQ) that the County must obtain permit coverage under the Virginia Pollutant Discharge Elimination System (VPDES) General Permit for Small Municipal Separate Storm Sewer Systems (MS4). This requirement is mandated by the U.S. Congress under the Clean Water Act, implemented by the U.S. Environmental Protection Agency (EPA), and administered in Virginia through DEQ. The MS4 permit is intended to ensure that localities with large urbanized areas take appropriate steps to protect water quality from pollutants conveyed through stormwater runoff.

The MS4 permit requires Frederick County to implement stormwater controls through six minimum control measures, which include:

1. Public Education and Outreach on Stormwater Impacts
2. Public Involvement and Participation
3. Illicit Discharge Detection and Elimination
4. Construction Site Stormwater Runoff Control
5. Post-Construction Stormwater Management
6. Pollution Prevention and Good Housekeeping for Municipal Operations

After consultation with legal counsel and Virginia DEQ, it was determined that Frederick County must proceed with obtaining MS4 permit coverage. Due to the complexity of the MS4 permitting process, we procured the services of WSP USA Earth & Environment, Inc., a consultant specializing in MS4 program development. Work immediately began on the permit application and development of the required program elements. On August 26, 2025, the County was issued MS4 General Permit #040154.

We are now in the process of developing the MS4 Program Plan and conducting GIS mapping and surveying of all County-owned property. These materials must be submitted to Virginia DEQ by February 2026. The Program Plan will establish roles, responsibilities, and expectations for County compliance under the six minimum control measures.

To successfully implement the MS4 Program, the County will need to expand the Engineering Department. Currently, the department administers County Code Chapter 143 through our VESMP (Virginia Erosion and Stormwater Management Program), which covers all new development in Frederick County. This includes plan review, permit issuance, inspections, and enforcement in coordination with DEQ requirements.

However, the MS4 permit adds numerous additional obligations related specifically to County-owned properties and operations. These include enhanced reporting requirements, illicit discharge detection programs, staff education initiatives, strengthened litter control efforts, outreach to homeowners' associations, and development of pollution-prevention practices across all County facilities.

To meet these expanded responsibilities, the Engineering Department must add two new staff positions.

Senior Secretary

A Senior Secretary is needed to support the Operations Manager and stormwater staff with critical administrative duties, including permit processing, stormwater maintenance agreement documentation, fee collection, and MS4-related administrative functions. At present, the Operations Manager is handling many of these responsibilities directly. Hiring an experienced administrative professional will significantly improve efficiency. A cost breakdown is attached, with an estimated annual cost of \$70,117. This position already exists in the County's SAP and does not require Human Resources Committee approval.

(Attachment 1)

Environmental Specialist (New Position)

A new technical position is required to coordinate and implement the County's MS4 Program. This Environmental Specialist will be responsible for ensuring compliance with all six minimum control measures and preparing the annual report to DEQ. Duties include inspecting County properties, responding to and investigating illicit discharge complaints, providing training to County staff and community partners, and working directly with DEQ and consultants throughout program development.

This is a highly technical role and will require a bachelor's degree in environmental science or engineering. No equivalent position currently exists in the County's SAP, so Human Resources Committee approval of the job description will be necessary. A pay range of 214 is recommended. We currently have an Environmental Inspector in the department who meets all qualifications for this position. It is my recommendation that we promote this individual to the Environmental Specialist role effective July 1, 2026, and subsequently backfill the inspector position. Because the role includes both office and fieldwork, a 4x4 vehicle will also be required. The estimated annual cost for this position is \$135,000, with a detailed cost breakdown attached.

(Attachment 2)

I will provide a detailed overview of the County's MS4 Program and its requirements at the upcoming committee meeting and will be prepared to answer any questions. While the MS4 Program will continue to place increasing demands on the County, establishing an efficient and effective program now will help reduce long-term costs and ensure compliance with state and federal regulations. Thank you for your consideration.

2026-2027 NEW POSITION REQUEST

DEPARTMENT	Animal Shelter	DEPARTMENT CODE	4305
PLEASE INCLUDE:			
<ul style="list-style-type: none"> • NEW POSITION TITLE, ASSOCIATED FRINGES, AND ALL OPERATING AND CAPITAL ASSOCIATED WITH NEW POSITION ON THIS FORM • JUSTIFICATION FOR NEW POSITION ON SEPARATE SHEET - REQUIRED • ONLY <u>ONE</u> NEW POSITION AND ASSOCIATED OPERATING AND CAPITAL <u>PER PAGE</u> 			
DO NOT INCLUDE NEW POSITIONS AND ASSOCIATED OPERATING AND CAPITAL IN DEPARTMENT BUDGET REQUEST - USE THIS FORM ONLY			
4-010-043050-1001-000-091	Senior Animal Caretaker		44,000
4-010-043050-2001-000-000	F.I.C.A. (7.65%)		3,366
4-010-043050-2002-000-000	Retirement - V.R.S. (12.55%)		5,522
4-010-043050-2005-000-000	Hospital/Medical Plans (\$16,240)		16,240
4-010-043050-2006-000-000	Group Insurance (1.18%)		519
4-010-043050-2008-000-000	Short & Long Term Disability (0.53%, if applicable)		233
4-010-043050-2011-000-000	Worker's Compensation (see chart)		352
Total Cost for New Position			70,232

FREDERICK COUNTY - ANIMAL SHELTER

Shelter Manager
540/667-9192 ext. 2502
FAX 540/722-6108
E-mail: ctasker@fcva.us

MEMORANDUM

TO: Joe Wilder, Director of Public Works

FROM: Christina Tasker, Shelter Manager

SUBJECT: Addition of Senior Caretaker Position

DATE: 11/20/2025

Purpose

This memo provides justification for the addition of a Senior Animal Caretaker position at the Frederick County Animal Shelter. This request is based on a sustained increase in animal intakes, operational demands that exceed current staffing capacity, and ongoing challenges in hiring and retaining part-time staff.

Operational Challenges

1. Inability to Hire Part-Time Staff

Recent recruitment efforts for part-time roles have been unsuccessful due to:

- A limited applicant pool
- Inconsistent availability of part-time candidates
- Higher turnover rates in part-time positions
- Increased competition with higher-paying employers in the region

As a result, part-time staffing funds have gone unused, while operational needs continue to rise.

2. Impact on Animal Care and Safety

The current staff-to-animal ratio is no longer adequate to maintain the shelter's standards for care, enrichment, cleaning, and timely medical assessment. This has resulted in:

- Delays in daily care routines
- Increased potential for sanitation issues or disease transmission
- Reduced behavioral enrichment and handling time
- Slower processing of animals into and out of the shelter

3. Impact on Staff Capacity and Well-Being

Existing full-time staff members have been required to absorb additional duties to compensate for staffing shortages. This has contributed to:

- Increased stress and risk of burnout
- Higher likelihood of errors
- Reduced morale and challenges in retention
- Compromised customer service during peak hours
-

Proposed Solution

To address these challenges, I recommend the addition of a Senior Animal Caretaker position. A full-time employee will provide consistent coverage, improved schedule reliability, and a higher level of training and retention than currently feasible with part-time staffing.

This role will directly support:

- Daily cleaning, feeding, and enrichment
- Intake processing and medical triage
- Adoption and rescue program coordination
- Improved animal flow and reduced length-of-stay
- Improved social media exposure, community outreach, and off-site events

Budget and Funding Consideration

Funding for the salary portion of the proposed full-time position will come from reducing the budgeted line item for part-time staffing. Because the shelter has been unable to successfully recruit and maintain part-time staff, these funds have consistently remained underutilized. Redirecting these funds toward a full-time position allows the department to:

- Use existing resources more efficiently
- Avoid increasing the overall departmental budget
- Ensure reliable staffing coverage
- Improve continuity of care and reduce operational gaps

This reallocation ensures that the new full-time position is cost-neutral within the current budget structure.

Expected Outcomes

Adding this full-time position is expected to result in:

- Improved staff-to-animal ratios aligned with best practices

- Faster intake processing and more efficient daily operations
- Reduced length-of-stay through consistent care and enrichment
- Better disease control and sanitation practices
- Enhanced customer service and community engagement
- Increased staff morale and reduced burnout

Conclusion

Given the sustained increase in animal intakes, the operational strain on existing staff, and the persistent barriers to hiring part-time workers, hiring a full-time Senior Animal Caretaker position is essential to maintaining the shelter's standards of care and operational effectiveness. With funding for the salary portion of this position secured through the reallocation of existing part-time staffing dollars, this proposal offers a more cost-neutral solution that supports both animal welfare and staff well-being.

2026-2027 NEW POSITION REQUEST

DEPARTMENT	Social Services	DEPARTMENT CODE '053160			
PLEASE INCLUDE:					
<ul style="list-style-type: none"> • NEW POSITION TITLE, ASSOCIATED FRINGES, AND ALL OPERATING AND CAPITAL ASSOCIATED WITH NEW POSITION ON THIS FORM • JUSTIFICATION FOR NEW POSITION ON SEPARATE SHEET - REQUIRED • ONLY <u>ONE</u> NEW POSITION AND ASSOCIATED OPERATING AND CAPITAL <u>PER PAGE</u> 					
DO NOT INCLUDE NEW POSITIONS AND ASSOCIATED OPERATING AND CAPITAL IN DEPARTMENT BUDGET REQUEST - USE THIS FORM ONLY					
4-010-053160-1001-000-000	Family Services Specialist III - Prevention Unit	64,727	64,727		
4-010-053160-2001-000-000	F.I.C.A.	4,952	4,952		
4-010-053160-2002-000-000	Retirement - V.R.S.	8,123	8,123		
4-010-053160-2005-000-000	Hospital/Medical Plans (EE + Spouse Plan)	24,504	24,504		
4-010-053160-2006-000-000	Group Insurance	770	770		
4-010-053160-2008-000-000	Short/Long-term Disability	343	343		
4-010-053160-2011-000-000	Worker's Compensation	207	207		
4-010-053160-5401-000-000	Office Equipment (phone - IT)	700	700		
REVENUE:					
	Federal/State dollars	28,168	28,168		
	Local dollars	76,158	76,158		
	Total Cost for New Position	104,326	104,326		



FREDERICK COUNTY DEPARTMENT OF SOCIAL SERVICES

107 N. KENT STREET, THIRD FLOOR
WINCHESTER, VA 22601

Tamara Green
Director

(540) 665-5688

(540) 546-8037 FAX

Memorandum

To: Finance Committee/Cheryl Shiffler
From: Tamara Green, Director
Date: 12/08/25
Re: Request for new position (Family Services Specialist III-Prevention)

The Frederick County Department of Social Services respectfully requests the addition of one position for the FY 2027 budget year. Consistent with the recommendation of our Administrative Board, this memo outlines the justification for the requested position.

The Board of Social Services and the County Administrative Manager have jointly determined that the agency will continue to manage its own human resources functions, including adherence to the State HR Manual and associated policies. However, the Department continues to experience a high turnover rate, which has significantly increased the workload within our Administrative Unit.

In FY 2025, the Department processed 26 new hires, 16 promotions/demotions, and 25 separations. In the current 2026 fiscal year, within the first six months alone, we have already processed 18 new hires, 6 promotions/demotions, and 20 separations. Managing this volume of staffing actions with only one HR staff member and one IT staff member has become unsustainable within a standard work week. The much-needed manager and staff training, policy manual updates, targeted recruitment, retention efforts, and technology upgrades outlined in our HR/IT profiles have been unattainable.

We have reviewed our current vacancies and evaluated the feasibility of reclassifying a vacant Family Services Specialist III position within the Prevention Unit to Administrative Program Assistant I in the current FY 2026 budget year. The FSS III position has remained vacant for an extended period due to recruitment challenges and persistent turnover.

The **Family Services Specialist III** remains a critical need for the Department, and we are requesting to replace this position as we anticipate that renewed recruitment efforts will be successful in the upcoming fiscal year.

This position would require a total allocation of \$104,326 to be added to our FY 2027 salary and benefit budget lines. The local dollars needed in the FY 2027 budget year are \$76,158.

Your consideration of this request is greatly appreciated.

A handwritten signature in black ink, appearing to read "Tamara Green".

Tamara Green, Director

OUTSIDE AGENCIES
FY 2026-2027

Organization	Pg. #	2025-2026	2026-2027	\$	%
		Approved Budget	Budget Request		
Health Department	2	\$679,091	\$699,464	\$20,373	3%
NW Works, Inc.	9	\$60,000	\$60,000	\$0	0%
Our Health, Inc.	17	\$20,000	\$20,000	\$0	0%
NSV Substance Abuse Coalition	26	\$60,000	\$60,000	\$0	0%
Lord Fairfax EMS Council, Inc.	28	\$17,000	\$17,000	\$0	0%
Northwestern Community Services	38	\$506,265	\$506,265	\$0	0%
Access Independence, Inc.	46	\$19,000	\$20,000	\$1,000	5%
Seniors First, SAAA	50	\$69,300	\$69,300	\$0	0%
The Handley Library	57	\$1,627,323	\$1,769,259	\$141,936	9%
NSV Regional Commission	63	\$98,852	\$103,855	\$5,003	5%
Tourism Program - City of Winchester	--	\$698,307	\$593,451	(\$104,856)	-15%
Lord Fairfax SWCD	71	\$13,283	\$15,000	\$1,717	13%
The Laurel Center	77	\$52,600	\$52,600	\$0	0%
Laurel Ridge Community College	84	\$91,983	\$92,420	\$437	0%
Blue Ridge Legal Services - New Request	95	\$0	\$17,219	\$17,219	100%
SERCAP - New Request	105	\$0	\$5,000	\$5,000	100%
Total		\$4,013,004	\$4,100,833	\$87,829	