

# PUBLIC NOTICE

## COUNTY OF HIGHLAND, VIRGINIA: PROPOSED BUDGET FOR JULY 1, 2025 - JUNE 30, 2026

**PROPOSED BUDGET SYNOPSIS:**

The proposed budget synopsis is prepared and published for public information and fiscal planning purposes only. The inclusion in the proposed budget of any item or items does not constitute an obligation or commitment on the part of the Board of Supervisors of this County to appropriate any funds for that item or purpose. No funds will be allocated or distributed until there has been appropriation by the Board of Supervisors. The budget has been presented based on the estimates and requests submitted to the County Administrator, by the Constitutional Officers, and department heads of the County. The Highland County Board of Supervisors at any continued meeting held by June 30, 2025, may alter the proposed budget and increase or decrease the proposed tax rates and fix tax levies as it deems necessary. A detailed copy of the proposed budget is available for public review and on file in the office of the County Administrator, 165 West Main Street, Monterey, Virginia.

**PROPOSED TAX RATES / LEVIES:**

To meet the proposed expenditures, the Board fixed the following proposed levies on each \$100 assessed value on all taxable real estate in Highland County, and on each \$100.00 of value on all tangible personal property located in Highland County on the 1st day of January 2025:

Calendar Year	Real Estate & Mobile Homes	Personal Property	Machinery & Tools	Merchant Capital
2025 Levy	\$0.44	\$2.75	\$1.00	\$1.00
2026 Proposed Levy	\$0.56	\$2.75	\$1.00	\$1.00

**PUBLIC HEARING:** Notice is hereby given that the Highland County Board of Supervisors will hold a public hearing in the Highland County Public School Gymnasium, 240 Myers Moon Road, Monterey, Virginia on April 21, 2025 at 6pm or as soon thereafter as possible, to receive public comment on the proposed tax rates or levies and the projected revenues and proposed expenditures for the county budget for the fiscal year beginning July 1, 2025. The public hearing is held pursuant to Sections 15.2-2506, 22.1-93 and 58.1-3007 of the Code of Virginia of 1950, as amended, allowing the public to question and comment on the proposed budget. All citizens have the right to share their views on the proposed budget within such reasonable time limits as determined by the Board of Supervisors. Please address all written comments to Highland County Board of Supervisors, P.O. Box 130, Monterey, Virginia 24465. E-mail: jbotkin@highlandcova.org. Highland County intends to comply with the requirements of the Americans with Disabilities Act and if you need special assistance to participate in the public hearing, please contact the Office of the County Administrator at least three (3) days prior to the hearing.

BY ORDER OF THE HIGHLAND COUNTY BOARD OF SUPERVISORS, *Jerri N. Botkin, County Administrator*

COUNTY OF HIGHLAND FY26 ESTIMATED REVENUES			2025-2026 FISCAL YEAR EXPENDITURES		
	24-25 ADOPTED	25-26 PROPOSED		2024-2025 ADOPTED	2025-2026 PROPOSED
Property Taxes	3,760,485	4,766,981	<b>DEPARTMENT:</b>		
Personal Property	873,020	885,000	Legislation – Administration of County	196,660	220,099
Public Utilities Taxes	130,300	130,300	General & Financial Administration	804,534	908,481
Other Local Taxes	312,900	312,900	Elections	234,074	209,689
Permits, Licenses, etc.	13,150	13,150	Courts	311,001	331,295
Fines and Forfeitures	3,500	3,500	Commonwealth Attorney	119,568	292,086
Revenues from use of Money & Property	173,700	229,363	Law Enforcement / Sheriff	1,364,792	1,377,655
Sheriff’s Fees, Care of Prisoners	13,245	15,000	Fire Services on National Forest Lands	13,000	13,000
Miscellaneous Revenue	19,750	19,750	Correction & Detention	89,561	91,033
Taxes on Federal Land	184,500	184,500	Building & Zoning	99,318	106,562
Non-categorical aid	72,450	74,000	Other Protections & Emergency Management	48,932	108,308
Shared Expenses	1,422,505	1,581,141	Maintenance of Buildings & Grounds	18,143	18,761
<b>Sub-Total</b>	<b>6,979,505</b>	<b>8,215,585</b>	Health Services	198,649	208,746
			Recreation Facilities	126,462	112,105
County Schools	2,836,532	2,611,811	Library	97,702	103,716
Department of Social Services	608,722	662,654	Planning, Community Dev. & Economic Dev.	116,117	116,294
Children’s Services Act	94,000	94,000	Cooperative Extension Program	74,083	80,655
<b>Subtotal</b>	<b>3,539,254</b>	<b>3,368,465</b>	Non-departmental	8,600	9,700
			Local Sales Tax	\$5,000	\$5,000
<b>TOTAL OF ALL ESTIMATED REVENUE</b>	<b>10,518,759</b>	<b>11,584,050</b>		<b>\$3,926,196</b>	<b>\$4,313,185</b>
TRANSFER FROM RESERVE FUND-ASSESSOR	25,000	27,000	<b>FUNDING USES (EXPENDITURES):</b>	<b>2024-2025</b>	<b>2025-2026</b>
TRANSFER FROM GENERAL FUND	382,645	12,950	General Fund	3,895,700	4,313,185
<b>TOTAL</b>	<b>10,901,404</b>	<b>11,624,000</b>	School Fund	5,932,094	6,059,853
			Department of Social Services	739,610	849,734
			Children Services Act	200,000	237,228
			Capital Improvement Fund	134,000	164,000
			<b>Total Expenditures</b>	<b>10,901,404</b>	<b>11,624,000</b>

### PUBLIC NOTICE

#### COUNTY OF HIGHLAND EMERGENCY MEDICAL SERVICES FUND BUDGET, JULY 1, 2025 – JUNE 30, 2026

In order to meet the proposed expenditures, the Board has fixed the following proposed fee effective the 1st day of January 2025, by an Ordinance adopted on March 19, 2025: **ANNUAL FEE \$330.00**

**PUBLIC HEARING:**

Notice is hereby given that the Highland County Board of Supervisors will hold a public hearing in the Highland County Public School Gymnasium, 240 Myers Moon Road, Monterey, Virginia on April 21, 2025 at 6pm or as soon thereafter as possible, to receive comment on the projected revenues and proposed expenditures for the Emergency Medical Services Fund Budget for the fiscal year beginning July 1, 2025. The public hearing is held pursuant to Sections 15.2-2506 and 15.2-922.2 of the Code of Virginia of 1950, as amended, allowing the public to question and comment on the proposed budget. All citizens have the right to share their views on the proposed budget within such reasonable time limits as determined by the Board of Supervisors. Please address all written comments to Highland County Board of Supervisors, P.O. Box 130, Monterey, Virginia 24465. E-mail: jbotkin@highlandcova.org. Highland County intends to comply with the requirements of the Americans with Disabilities Act and if you need special assistance to participate in the public hearing, please contact the Office of the County Administrator at least three (3) days prior to the hearing.

BY ORDER OF THE HIGHLAND COUNTY BOARD OF SUPERVISORS, *Jerri N. Botkin, County Administrator*

COUNTY OF HIGHLAND EMERGENCY MEDICAL SERVICES FUND BUDGET ESTIMATES JULY 1, 2025 – JUNE 30, 2026		
	2024-2025 ADOPTED	2025-2026 PROJECTED
Revenues	657,938	798,270
Transfer to EMS	168,951	13,957
<b>Total Revenues</b>	<b>826,889</b>	<b>812,227</b>
<b>Expenditures</b>	<b>826,889</b>	<b>812,227</b>

**PROPOSED FEE — Classification: Landowner, annual fee \$330**

**See continued County of Highland Proposed Budget, next page**

# Continued County of Highland Proposed Budget

## PUBLIC NOTICE

COUNTY OF HIGHLAND SOLID WASTE COLLECTION AND DISPOSAL BUDGET, JULY 1, 2025 – JUNE 30, 2026

### PROPOSED ENTERPRISE FEES:

In order to meet the proposed expenditures, the Board has fixed the following proposed fees on each habitable dwelling unit(s) and business classification located in Highland County on the 1st day of January 2025: CLASSIFICATIONS and ANNUAL FEES: Residential, \$200.00; Business Low Density, \$125.00; Business Low-Medium Density, \$200.00; Business Medium Density, \$275.00; Business High Density, \$350.00.

### PUBLIC HEARING:

Notice is hereby given that the Highland County Board of Supervisors will hold a public hearing in the Highland County Public School Gymnasium, 240 Myers Moon Road, Monterey, Virginia on April 21, 2025 at 6pm or as soon thereafter as possible, to receive comment on the proposed Enterprise Fees and the projected revenues and proposed expenditures for the Solid Waste Collection and Disposal Budget for the fiscal year beginning July 1, 2025. The public hearing is held pursuant to Sections 15.2-2506 and 15.2-2159 of the Code of Virginia of 1950, as amended, allowing the public to question and comment on the proposed budget. All citizens have the right to share their views on the proposed budget within such reasonable time limits as determined by the Board of Supervisors. Highland County intends to comply with the requirements of the Americans with Disabilities Act and if you need special assistance to participate in the public hearing, please contact the Office of the County Administrator at least three (3) days prior to the hearing.

BY ORDER OF THE HIGHLAND COUNTY BOARD OF SUPERVISORS, Jerri N. Botkin, County Administrator

COUNTY OF HIGHLAND SOLID WASTE COLLECTION AND DISPOSAL BUDGET ESTIMATES JULY 1, 2024 – JUNE 30, 2025

	2024-2025 ADOPTED	2025-2026 PROJECTED
Revenues	457,400	457,400
Transfer from Enterprise Fund	0	0
<b>Total Revenues</b>	457,400	457,400
<b>Expenditures</b>	457,400	457,400

INDEPENDENT FUNDS		
NAME	BALANCE	
<b>CAPITAL FUNDS</b>	<b>\$1,139,868</b>	Crime Control, Court Fees (Courthouse Maintenance, Law Library, Courtroom Recording Equipment), Fire Prevention, 4-for-Life
County, School, E911, Pool and Sidewalk		
<b>DONATION FUNDS</b>	<b>10,015</b>	<b>MCDOWELL WATER SYSTEM FUNDS</b>
Courthouse Cupola Clock, Veterans Memorial, Dare, Sheriff’s Trailer Fund		Operating Fund, Loan Escrow & Capital Improvement
<b>FIRE &amp; RESCUE REVOLVING LOAN FUND</b>	<b>73,000</b>	<b>RESERVE FUNDS</b>
		Reassessment, Solid Waste Equipment Replacement, Sheriff’s Office
<b>GRANT, FEE OR COST SHARE FUNDS WITH RESTRICTIONS OR SPECIFIC USES</b>	<b>245,815</b>	Communication Equipment, Share of Regional Jail Construction Cost, Auditor, Emergency Food & Shelter, Comprehensive Plan, Bus, Body Armor, School Expenditures
Circuit Court, Emergency Management, Juvenile		