



HIGHLAND COUNTY BOARD OF SUPERVISORS
HIGHLAND MODULAR CONFERENCE CENTER
89 HIGHLAND CENTER DRIVE
MONTEREY, VIRGINIA
REGULAR MONTHLY MEETING
DATE: March 18, 2026
TIME: 6:00 pm

A. Call to Order

B. Items for Action, Discussion, Review or Information

C. Old Business

- a. FY 27 Budget
- b. FY 26 Revenue and Expenditure Summary

D. New Business

- a. VACORP Renewal
- b. The Local Choice Renewal

E. Closed Meeting (as needed)

F. Adjourn / Recess

NEXT MEETING(S)

Public Hearing with Planning Commission
Highland Modular and Conference Center
MONTEREY, VIRGINIA
DATE: 3/26/2026
TIME: 7:30 pm



Revenues

Source	FY 26 YTD Revenues	FY 26 Adopted Revenues	amount left to collect
	3/13/2025		
Property Tax	\$ 2,087,745.05	\$ 4,353,858.00	\$ 2,266,112.95
Personal Property	\$ 691,073.93	\$ 728,979.00	\$ 37,905.07
Machinery and Tool	\$ 1,093.09	\$ 2,000.00	\$ 906.91
Merchant Cap	\$ 4,803.83	\$ 4,500.00	\$ (303.83)
Penalties and Interest	\$ 34,444.94	\$ 29,000.00	\$ (5,444.94)
Minerals	\$ 66.08	\$ 520.00	\$ 453.92
Public Service Corporation	\$ 59,446.66	\$ 120,000.00	\$ 60,553.34
Other local taxes	\$ 193,305.91	\$ 207,000.00	\$ 13,694.09
Consumer Utility tax	\$ 84,804.22	\$ 130,300.00	\$ 45,495.78
License taxes	\$ 55,325.00	\$ 56,200.00	\$ 875.00
Bank Stock tax		\$ 14,000.00	
Recordation taxes	\$ 9,126.87	\$ 10,700.00	\$ 1,573.13
Transient Occupancy Tax	\$ 20,229.35	\$ 25,000.00	\$ 4,770.65
Animal Licenses	\$ 1,055.00	\$ 1,500.00	\$ 445.00
Permits, fees	\$ 7,534.94	\$ 11,650.00	\$ 4,115.06
Fines & Forfeitures	\$ 10,080.45	\$ 3,500.00	\$ (6,580.45)
Revenue from use of Money	\$ 120,592.88	\$ 223,363.00	\$ 102,770.12
Revenue from use of Property	\$ 5,768.28	\$ 6,000.00	\$ 231.72
Court Cost	\$ 14,137.17	\$ 15,000.00	\$ 862.83
Attorney Fees	\$ 206.92	\$ -	\$ (206.92)
Revenue-Expenditure Refunds	\$ 647.84	\$ 15,250.00	\$ 14,602.16
Misc. Revenue	\$ 16,852.24	\$ 4,500.00	\$ (12,352.24)
Non-Catagorial aid	\$ 123,192.99	\$ 74,000.00	\$ (49,192.99)
Shared Exp-COA	\$ 142,872.98	\$ 223,924.00	\$ 81,051.02
Shared Exp-HCSO	\$ 458,075.82	\$ 691,858.00	\$ 233,782.18
Shared Exp-Com of Rev	\$ 69,098.55	\$ 81,361.00	\$ 12,262.45
Shared Exp-Trea	\$ 67,470.00	\$ 246,710.00	\$ 179,240.00
PPTRA	\$ 158,700.00	*	*
Registrar		\$ 64,000.00	\$ 64,000.00
Shared Exp-Clerk	\$ 139,822.23	\$ 273,288.00	\$ 133,465.77
Other misc			\$ -
PILT	\$ -	\$ 184,500.00	\$ 184,500.00
DSS	\$ 437,270.06	\$ 660,675.00	\$ 223,404.94
SCHOOL	\$ 1,406,129.33	\$ 2,436,812.00	\$ 1,030,682.67
CAFETERIA	\$ 107,877.72	\$ 174,490.00	\$ 66,612.28
General Fund YTD Total			
	\$ 6,528,850.33	\$ 11,612,559.00	\$ 5,083,708.67
EMS	\$ 392,789.13	\$ 798,270.00	\$ 405,480.87
ENT	\$ 245,544.87	\$ 466,400.00	\$ 220,855.13
MIS	\$ 25,869.52	\$ -	
Com	\$ 15,144.78	\$ 94,000.00	



Expenditures

COUNTY ADMIN RECCOMENDATION	FY 26 Adopted Budget	FY 26 Expenditures as of 3/9/2026
Board of Supervisors-salaries and benefits	\$ 33,293.00	\$ 12,334.26
County Administration--Salaries and Benefits	\$ 181,915.00	\$ 127,308.92
Legal Services (County Attorney)	\$ 75,000.00	\$ 52,712.66
Independent Auditor		
Commissioner of the Revenue--Salary and Benefits	\$ 198,866.00	\$ 124,415.13
Assessor	\$ 27,000.00	
Treasurer-Salary and Benefits	\$ 193,456.00	\$ 125,641.68
Purchasing and Operating Expenses	\$ 368,299.00	\$ 247,733.91
Registrar--salary and benefits	\$ 208,149.00	\$ 110,720.25
General District Court	\$ 2,500.00	\$ 2,083.65
Clerk of the Circuit Court--salary and benefits	\$ 328,795.00	\$ 201,903.04
Commonwealth Attorney-salary and benefits	\$ 292,086.00	\$ 197,438.53
Sheriff-salary and benefits	\$ 1,377,355.00	\$ 1,039,240.21
Animal Control	\$ 11,476.00	\$ 50.52
Fire Services	\$ 13,000.00	\$ 13,390.40
Correction & Detention	\$ 91,033.00	\$ 69,174.75
Building and Zoning-staffing and benefits	\$ 106,560.00	\$ 62,472.75
Medical Examiner	\$ 200.00	\$ 20.00
Emergency Services (Coordinator)-salary and benefits	\$ 96,632.00	\$ 57,701.24
General Engineering (PT Janitorial Services)	\$ 18,761.00	\$ 4,983.84
Local Health Department	\$ 147,580.00	\$ 109,951.25
VPAS	\$ 45,000.00	\$ 33,750.00
VALLEY COMMUNITY SERVICES BOARD	\$ 16,166.00	\$ 12,124.50
Recreation Department-staffing and benefits	\$ 112,105.00	\$ 85,144.61
Library--staff and benefits	\$ 103,716.00	\$ 81,469.83
CENTRAL SHENANDOAH PLANNING DISTRICT	\$ 18,956.00	\$ 20,776.00
BLUE RIDGE COMMUNITY COLLEGE	\$ 1,766.00	\$ 1,766.00
BOARD OF ZONING	\$ 500.00	
PLANNING COMMISSION	\$ 1,000.00	
BOARD OF BUILDING CODE	\$ 200.00	
Chamber of Commerce	\$ 15,000.00	\$ 15,000.00
Shenandoah Valley Partnership	\$ 7,022.00	\$ 7,022.00
4H Camp	\$ 250.00	
Youth Employment Program	\$ 12,000.00	\$ 12,000.00
Mt. Soil & Water	\$ 3,000.00	\$ 3,000.00
Talking Book Center	\$ 1,000.00	\$ 1,000.00
VAIL	\$ 2,000.00	\$ 2,000.00
Allegheny Mtn. Radio	\$ 1,200.00	\$ 1,200.00
Safehome	\$ 4,000.00	\$ 4,000.00
Economic Development Authority	\$ 27,900.00	\$ 16,539.26
Economic Development Projects	\$ 15,000.00	\$ 26,218.40
Cooperative Extension	\$ 80,655.00	\$ 52,605.21
Miscellaneous Programs	\$ 5,150.00	\$ 7,681.76
Total Budget	\$ 4,245,542.00	\$ 2,942,574.56

Expenditures

	Adopted Budget	YTD Expenditures	Amount Left
EMS	\$ 812,227.00	\$ 612,122.00	\$ 200,105.00
DSS	\$ 800,887.00	\$ 517,565.00	\$ 283,322.00
School	\$ 5,675,792.00	\$ 3,579,540.00	\$ 2,096,252.00
Cafeteria	\$ 266,416.00	\$ 159,728.00	\$ 106,688.00
ENT	\$ 457,400.00	\$ 597,310.00	\$ (139,910.00)

General Fund Budget

Revenues from County Sources	Adopted 2025-2026	Proposed 2026-2027
General Property Taxes	\$ 5,238,857	\$ 5,445,024
Other Local Taxes	\$ 443,200	\$ 456,000
Permits, Fees, Licenses	\$ 13,150	\$ 13,800
Fines & Forfeitures	\$ 3,500	\$ 3,500
Revenues from the Use of Money and Property	\$ 229,363	\$ 226,000
Charges for Services	\$ 15,000	\$ 14,595
Misc. Rev	\$ 19,750	\$ 150,000
Categorical Aid-Shared Expenses	\$ 1,581,141	\$ 1,527,192
Non-Categorical Aid	\$ 184,500	\$ 351,552
Subtotal	\$ 7,728,461	\$ 8,187,663

Revenues from State and Federal

County School	\$ 2,611,811	\$ 2,815,000
Cafeteria Fund	\$ -	\$ 161,600
Department of Social Services	\$ 660,674	\$ 661,331
Children Services	\$ 94,000	\$ 15,400
Subtotal	\$ 3,366,485	\$ 3,653,331

County Funds to support Services

School Operating	\$ -	\$ 3,222,300
School Cafeteria	\$ -	\$ 107,500
School Capital	\$ -	\$ 340,000
Department of Social Services	\$ -	\$ 225,756
Subtotal	\$ -	\$ 3,895,556

Total Revenue	\$ 11,043,946	\$ 11,840,994
Transfer from Reserve*	\$ 568,613	\$ 642,010
Balanced Revenues	\$ 11,612,559	\$ 12,483,004

Expenditures

General Fund	\$ 4,301,744	\$ 4,610,517
School Operating	\$ 6,059,853	\$ 6,037,300
Cafeteria	\$ -	\$ 269,100
School Capital	\$ -	\$ 340,000
Department of Social Services	\$ 849,734	\$ 887,087
Children Services	\$ 237,228	\$ 175,000
Capital Improvement	\$ 164,000	\$ 164,000
Total Expenditures	\$ 11,612,559	\$ 12,483,004

FY 2011 PROPOSAL

	TOTAL PREMIUM	EMPLOYER SHARE	EMPLOYEE SHARE
KA 500 COMP			
SINGLE	\$ 1,027.00	\$ 822.00	\$ 205.00
DUAL	\$ 1,902.00	\$ 822.00	\$ 1,080.00
FAMILY	\$ 2,775.00	\$ 822.00	\$ 1,953.00
KA1000 COMP		\$ -	
SINGLE	\$ 979.00	\$ 783.00	\$ 196.00
DUAL	\$ 1,810.00	\$ 783.00	\$ 1,027.00
FAMILY	\$ 2,642.00	\$ 783.00	\$ 1,859.00
KA500 PRE		\$ -	
SINGLE	\$ 1,007.00	\$ 806.00	\$ 201.00
DUAL	\$ 1,865.00	\$ 806.00	\$ 1,059.00
FAMILY	\$ 2,721.00	\$ 806.00	\$ 1,915.00
KA1000 PRE			
SINGLE	\$ 959.00	\$ 768.00	\$ 191.00
DUAL	\$ 1,773.00	\$ 768.00	\$ 1,005.00
FAMILY	\$ 2,588.00	\$ 768.00	\$ 1,820.00

FY 2016

		Total Prem.	County Pays	Employee
500 COMP	SINGLE	\$ 936.00	\$ 748.80	\$ 187.20
	DUAL	\$ 1,733.00	\$ 748.80	\$ 984.20
	FAMILY	\$ 2,528.00	\$ 748.00	\$ 1,780.00
1000 COMP	SINGLE	\$ 892.00	\$ 748.80	\$ 143.20
	DUAL	\$ 1,649.00	\$ 748.80	\$ 900.20
	FAMILY	\$ 2,407.00	\$ 748.80	\$ 1,658.20
		Total Premium	County Pays	Employee Pays
500 PRE	SINGLE	\$ 915.00	\$ 748.80	\$ 166.20
	DUAL	\$ 1,693.00	\$ 748.80	\$ 944.20
	FAMILY	\$ 2,473.00	\$ 748.80	\$ 1,724.20
1000PREV	SINGLE	\$ 871.00	\$ 748.80	\$ 122.20
	DUAL	\$ 1,612.00	\$ 748.80	\$ 863.20
	FAMILY	\$ 2,352.00	\$ 748.80	\$ 1,603.20

**HIGHLAND COUNTY
EMPLOYEE HEALTH INSURANCE**

FY 24
FY 25

NEW RATES:

The monthly rates for Anthem BCBS effective July 1, 2023 through June 30, 2024 are as follows:

WITH COMPREHENSIVE DENTAL

<u>KEY ADVANTAGE 500:</u>	<u>TOTAL PREMIUM</u>	<u>COUNTY PAYS</u>	<u>YOU PAY</u>
Single	\$ 836.00	\$ 670.00	\$ 166.00
Dual	\$1547.00	\$ 670.00	\$ 877.00
Family	\$2257.00	\$ 670.00	\$1587.00

KEY ADVANTAGE 1000:

Single	\$ 796.00	\$ 670.00	\$ 126.00
Dual	\$1472.00	\$ 670.00	\$ 802.00
Family	\$2149.00	\$ 670.00	\$1479.00

WITH PREVENTIVE DENTAL ONLY

<u>KEY ADVANTAGE 500:</u>	<u>TOTAL PREMIUM</u>	<u>COUNTY PAYS</u>	<u>YOU PAY</u>
Single	\$ 817.00	\$ 670.00	\$ 147.00
Dual	\$1512.00	\$ 670.00	\$ 842.00
Family	\$2208.00	\$ 670.00	\$1538.00

KEY ADVANTAGE 1000:

Single	\$ 778.00	\$ 670.00	\$ 108.00
Dual	\$1439.00	\$ 670.00	\$ 769.00
Family	\$2100.00	\$ 670.00	\$1430.00

Dec 25, June 26

GENERAL COUNTY BUDGET			
	Actual	Collected YTD	
	2025-2026	2026-2027	
		Dec 25	Jan-June 2025
REVENUE SOURCES:	June + Dec 25		1st half 2025
Property Taxes	4,353,857.00	2,087,912.00	2,067,533.00
Personal Property	885,000.00	691,874.00	40,814.00
Public Utilities Taxes	130,300.00	84,804.00	
Other Local Taxes	313,900.00	362,841.00	
Co Licenses, 1% loc tax, Bank stock, Lodging			
Permits, Licenses, etc.	13,150.00	8,590.00	
Dog Licences, Building Permits, Interest on bank			
Fines and Forfeitures	3,500.00	10,080.00	
Revenues from Use of Money & Property	229,363.00	126,361.00	
Charges for Services	13,245.00	14,137.00	
Sheriff, DNA, Jail, C/A etc			
Miscellaneous Revenue	19,750.00	648.00	
Refunds & Reimbursements			
Taxes on Federal Land	184,500.00	Usually June	
Payments in lieu of taxes			
Non-categorical Aid	74,000.00	123,193.00	
Recordation/Grantor tax, MH tax, Exp Ref, DMV Comm			
Shared Expenses - Revenues from State	1,581,141.00	1,036,040.00	
Sheriff, Comm Rev, Treas, C/A, Clerk, PPTRA			
Subtotal	7,802,461.00	4,546,480.00	
County Schools	2,596,550.00	1,514,006.00	
Department of Social Services	660,674.00	437,271.00	
Children Services Act	94,000.00	15,145.00	
Subtotal	3,351,224.00	1,966,422.00	
Grand Total	11,153,685.00	8,621,269.00	

Ch Harper
3/18/26

