



HIGHLAND COUNTY BOARD OF SUPERVISORS
HIGHLAND COUNTY HIGH SCHOOL LIBRARY
241 Myers Moon Road
MONTEREY, VIRGINIA
Public Hearing FY 27 Proposed Budget
DATE: 4/27/2025
TIME: 6:00pm

Call to Order

Public Hearings

General Fund FY27 Proposed budget and Tax rates

Emergency Medical Services Fund FY 27 Proposed Budget and Fees

Enterprise Fund FY 26 Proposed Budget and Fees

- a. Staff report
- b. Open Public Hearing—Public Comments
- c. Board Comments
- d. Close Public Hearing

NEXT MEETING(S)

Regular Meeting
HIGHLAND MODULAR CONFERENCE CENTER
MONTEREY, VIRGINIA
DATE: 5/5/2026
TIME: 6pm

PUBLIC NOTICE

COUNTY OF HIGHLAND, VIRGINIA: PROPOSED BUDGET FOR JULY 1, 2026 - JUNE 30, 2027

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, 2026, 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 2026:

Calendar Year	Real Estate & Mobile Homes	Personal Property	Machinery & Tools	Merchant Capital
2026 Levy	\$0.51	\$2.75	\$1.00	\$1.00
2027 Proposed Levy	\$0.51	\$2.75	\$1.00	\$1.00

PUBLIC HEARING: Notice is hereby given that the Highland County Board of Supervisors will hold a public hearing at the Highland County High School Library, 240 Myers Moon Road, Monterey, Virginia on April 27, 2026, at 6 p.m. 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, 2026. The public hearing is held pursuant to Sections 15.2-2506 and 22.1-93 and 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*

GENERAL FUND BUDGET			2026-2027 EXPENDITURES	
REVENUES FROM COUNTY SOURCES			2025-2026	2026-2027
	25-26 ADOPTED	26-27 PROPOSED	ADOPTED	PROPOSED
General Property Taxes	5,238,857	5,445,024	4,301,744	4,610,517
Other Local Taxes	443,200	456,000	6,059,853	6,037,300
Permits, Fees, Licenses	13,150	13,800	--	269,100
Fines and Forfeitures	3,500	3,500	--	315,000
Revenues from use of Money & Property	229,363	226,000	849,734	887,087
Charges for Services	15,000	14,595	237,228	175,000
Miscellaneous Revenue	19,750	150,000	164,000	164,000
Categorical Aid - Shared Expenses	1,581,141	1,527,192	11,612,559	12,458,004
Non-categorical Aid	184,500	351,552		
Sub-Total	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's 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	--	315,000		
Department of Social Services	--	225,756		
Subtotal	--	3,870,556		
TOTAL REVENUE	11,043,946	11,840,994		
TRANSFER FROM RESERVE*	568,613	617,010		
BALANCED REVENUES	11,612,559	12,458,004		
			DEPARTMENT	
			Legislation - Administration of County	215,208 249,220
			General & Financial Administration	908,673 911,058
			Elections	208,149 233,502
			Courts	331,295 394,067
			Commonwealth Attorney	292,086 309,517
			Law Enforcement & Sheriff	1,377,355 1,469,005
			Fire Services	13,000 13,500
			Correction & Detention	91,033 99,101
			Building & Zoning	106,560 122,173
			Other Protections	108,308 119,868
			Maintenance of Buildings & Grounds	18,761 17,344
			Health	208,746 217,354
			Recreation	112,105 113,964
			Library	103,716 132,427
			Planning, Community & Economic Development	115,944 105,395
			Cooperative Extension Program	80,655 83,773
			Non-departmental	5,150 14,050
			Local Sales Tax	5,000 5,000
				4,301,744 4,610,517

INDEPENDENT FUNDS			
CAPITAL FUNDS	494,348	GRANT, FEE OR COST SHARE FUNDS WITH RESTRICTIONS	309,946
DONATION FUNDS	10,015	MCDOWELL WATER SYSTEM FUNDS	73,424
FIRE & RESCUE REVOLVING LOAN FUND	78,000	RESERVE FUNDS	447,828

PUBLIC NOTICE
COUNTY OF HIGHLAND SOLID WASTE COLLECTION AND DISPOSAL BUDGET, JULY 1, 2026 – JUNE 30, 2027

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 2026:

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.

See continued County of Highland Proposed Budget, next page

Continued County of Highland Proposed Budget

PUBLIC HEARING:

Notice is hereby given that the Highland County Board of Supervisors will hold a public hearing Highland County High School Library, 240 Myers Moon Road, Monterey, Virginia on April 27, 2026, 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, 2026. 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

	2025-2026 ADOPTED	2026-2027 PROJECTED
Revenues	466,400	478,400
Transfer from Enterprise Fund	0	0
Total Revenues	466,400	478,400
Expenditures	466,400	478,400

PUBLIC NOTICE

COUNTY OF HIGHLAND EMERGENCY MEDICAL SERVICES FUND BUDGET, JULY 1, 2026 – JUNE 30, 2027

In order to meet the proposed expenditures, the Board has fixed the following proposed fee effective the 1st day of January 2026, 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 at the Highland County High School Library, 240 Myers Moon Road, Monterey, Virginia on April 27, 2026, at 6 p.m. 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, 2026. 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, 2026 – JUNE 30, 2027

	2025-2026 ADOPTED	2026-2027 PROJECTED
Revenues	798,270	800,770
Transfer to EMS	13,957	46,803
Total Revenues	812,227	847,573
Expenditures	812,227	847,573

PROPOSED FEE – Classification: Landowner, annual fee \$330