



FISCAL YEAR 2027

County Administrator's

Proposed Budget

Jerri N. Botkin

County of Highland
General Fund Revenues
Fiscal Year 2027 Proposed Budget

	FY/2023	FY/2024	FY/2025	FY 26 Adopted	FY 2027
	ACTUAL	ACTUAL	ACTUAL	BUDGET	Projected Budget
General Property Taxes					
Real Property Taxes	\$3,258,427	\$3,357,403	\$3,998,658	\$4,353,858	\$4,250,693
Personal Property Taxes	\$605,530	\$675,202	\$684,643	\$724,979	\$880,785
Mobile Home Taxes	\$3,486	\$3,466	\$5,828	\$4,000	\$1,000
Machinery & Tools	\$1,088	\$1,012	\$1,004	\$1,000	\$1,000
Merchants Capital	\$3,698	\$4,519	\$4,422	\$4,500	\$4,400
Penalties	\$26,735	\$25,548	\$31,286	\$17,000	\$22,000
Interest	\$18,253	\$17,594	\$13,831	\$12,000	\$13,000
Minerals	\$488	\$316	\$3,450	\$520	\$500
Public Service Corporation Taxes	\$113,342	\$107,827	\$133,526	\$120,000	\$125,000
					\$0
Total General Property Taxes	\$4,031,047	\$4,192,887	\$4,876,648	\$5,237,857	\$5,298,378
Other Local Taxes					
Local Sales and Use Taxes	\$204,644	\$215,669	\$235,375	\$207,000	\$215,000
Public Utility Tax	\$66,026	\$66,327	\$66,738	\$67,000	\$67,000
Utility Consumption tax	\$7,006	\$6,876	\$7,129	\$6,300	\$6,500
Communications Sales and Use Tax	\$52,676	\$49,782	\$48,894	\$57,000	\$56,000
Motor Vehicle Licenses	\$58,868	\$59,965	\$59,220	\$56,200	\$58,000
Bank Stock Tax	\$13,829	\$12,596	\$12,766	\$14,000	\$12,500
Recordation Taxes	\$10,740	\$13,160	\$18,820	\$10,700	\$16,000
Transient Occupancy Tax	\$24,824	\$25,651	\$27,688	\$25,000	\$25,000
Total Other Taxes	\$438,613	\$450,026	\$476,630	\$443,200	\$456,000

County of Highland
General Fund Revenues

	FY/2023	FY/2024	FY/2025	FY 26 Adopted	FY 2027
	ACTUAL	ACTUAL	ACTUAL	BUDGET	Projected Budget
Permits, Fees and Licenses					
Animal License	\$1,162	\$1,383	\$1,099	\$1,500	\$1,500
Transfer Fees	\$232	\$190	\$235	\$150	\$200
Zoning & Subdivision	\$300	\$650	\$615	\$500	\$600
Building Permits	\$14,281	\$10,782	\$7,574	\$10,000	\$10,000
Land Disturbing Permits	\$-	\$-	\$-	\$-	
Other Permits and fees	\$1,525	\$1,685	\$1,885	\$1,000	\$1,500
Total Permits, Fees and Licenses	\$17,500	\$14,690	\$11,408	\$13,150	\$13,800
Fines and Forfeitures					
Court Fines & Forfeitures	\$1,914	\$4,789	\$10,860	\$3,500	\$3,500
Total Fines and Forfeitures	\$1,914	\$4,789	\$10,860	\$3,500	\$3,500
Revenues from the Use of Money and Property					
Interest on Bank Deposits	\$203,163	\$269,641	\$221,003	\$223,363	\$220,000
Rental of Properties	\$6,191	\$6,191	\$11,527	\$6,000	\$6,000
Total Revenues form the Use of Money and Property	\$209,354	\$275,832	\$232,530	\$229,363	\$226,000

**County of Highland
General Fund Revenues**

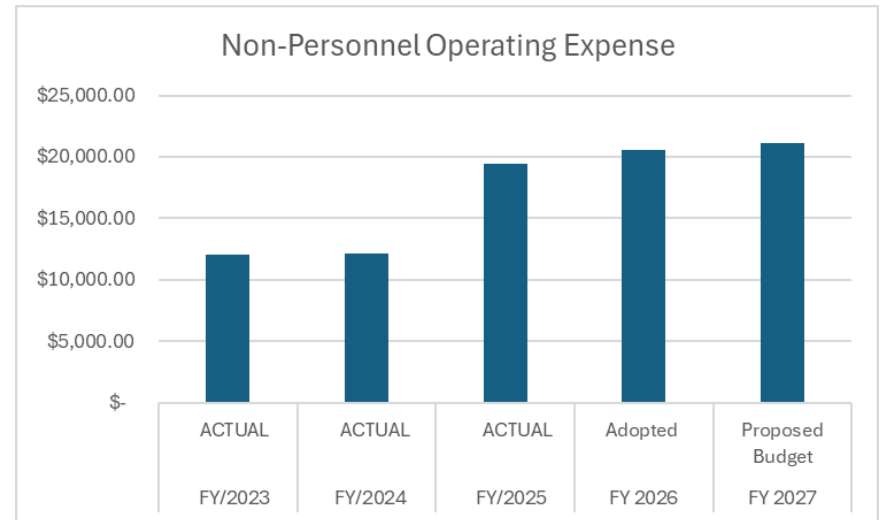
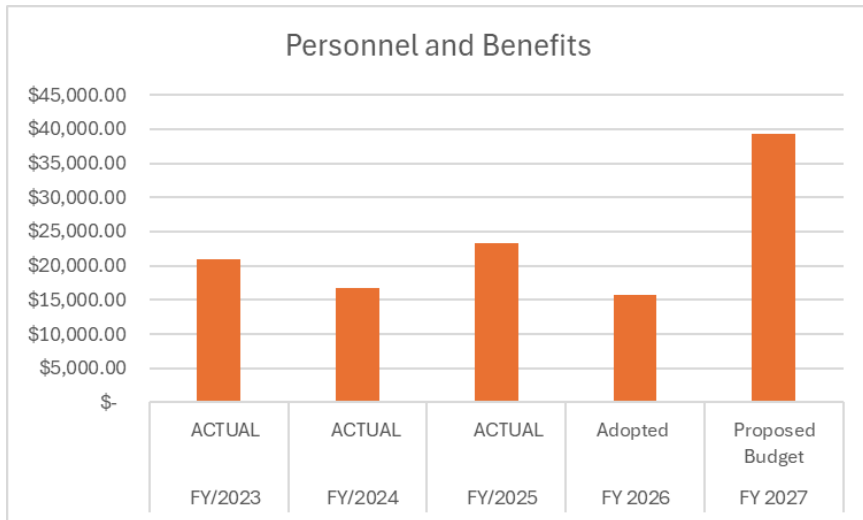
	FY/2023 ACTUAL	FY/2024 ACTUAL	FY/2025 ACTUAL	FY 26 Adopted BUDGET	FY 2027 Projected Budget
Charges for Services					
Sheriff's Fees	\$75	\$150	\$75	\$700	\$75
Concealed Weapons Fees	\$3,491	\$2,461	\$3,192	\$3,400	\$3,100
DNA Processing Fees	\$29	\$58	\$72		\$70
Jail Processing Fees	\$202	\$48	\$194		\$100
Courthouse Security Personne	\$12,310	\$13,882	\$11,289	\$11,500	\$11,000
Commonwealth Attorney Fees	\$262	\$234	\$365		\$250
Sale of Maps Plats Surveys	\$12	\$20			\$0
				\$-	\$0
Total Charges for Services	\$16,381	\$16,853	\$15,187	\$15,600	\$14,595
Miscellaneous Revenue					
Miscellaneous Revenue	\$111,329	\$142,537	\$177,566	\$93,750	\$150,000
Total Miscellaneous Revenues	\$111,329	\$142,537	\$177,566	\$93,750	\$150,000
Categorical Aid-Shared Expenses					
Commonwealth's Attorney	\$78,025	\$82,455	\$85,716	\$222,934	\$227,393
Sheriff	\$587,279	\$611,230	\$656,546	\$691,858	\$705,695
Commissioner of Revenue	\$88,501	\$94,623	\$98,709	\$81,361	\$82,988
Registrar/Electoral Board	\$58,109	\$64,012	\$80,221	\$64,000	\$81,825
Clerk of The Circuit Court	\$188,731	\$213,232	\$200,647	\$273,288	\$278,754
				\$-	\$0
Total Commonwealth-Categorical Aid	\$1,000,645	\$1,065,552	\$1,121,839	\$1,333,441	\$1,376,655

**County of Highland
General Fund Revenues**

	FY/2023 ACTUAL	FY/2024 ACTUAL	FY/2025 ACTUAL	FY 26 Adopted BUDGET	FY 2027 Projected Budget
Non-Categorical Aid					
Personal Property Tax Relief Funds	\$167,052	\$167,052	\$167,189	\$167,052	\$167,052
Payment in Lieu of Tax	\$174,608	\$185,706	\$191,806	\$184,500	\$185,700
Total Non-Categorical Aid	\$341,660	\$352,758	\$358,995	\$351,552	\$351,552
Total General Fund Revenues	\$6,168,443	\$6,745,924	\$7,281,663	\$7,778,113	\$7,890,480

Board of Supervisors

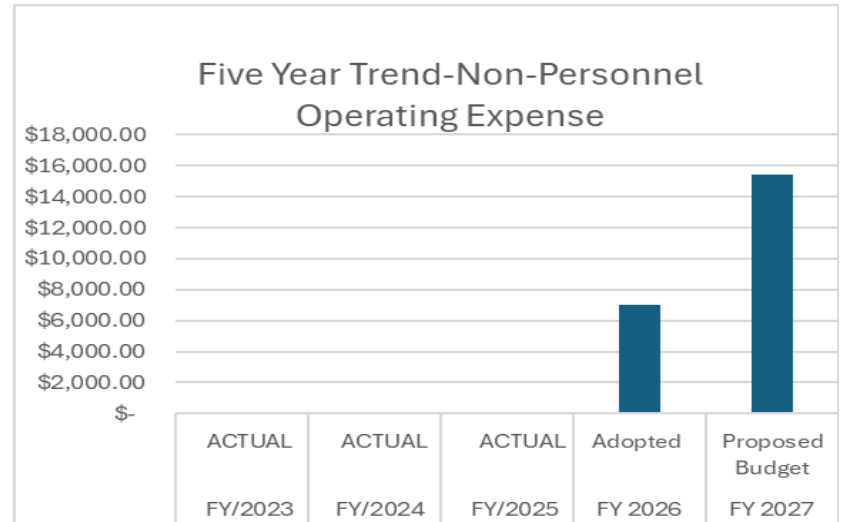
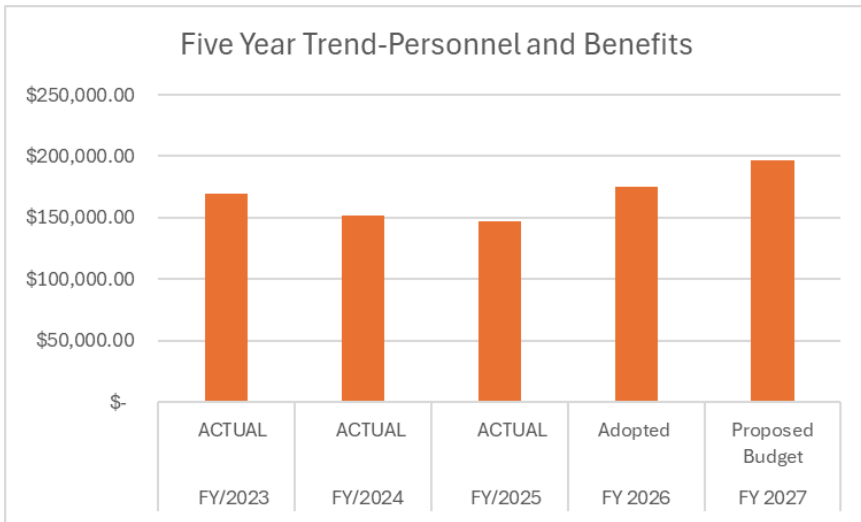
Personnel and Benefits		Non-Personnel Operating Expenses	
Proposed FY27	\$39,337	Proposed FY27	\$21,100
% Change from FY 26	141%	% Change from FY 26	2.43%
3 part time			
Executive Summary of Projected Increases			
<p>The County is governed by a three-member Board of Supervisors who serve four-year terms. Board members are provided with an annual stipend in the amount of \$3,000 per member. Board members are also eligible to participate in County health insurance. The proposed increases are due to budgeting for pay for each member and the possibility of members choosing to participate in the health insurance plan.</p>		<p>There is a small increase of \$500 annually due to the increase in dues for professional associations.</p>	



General Fund Expenditures							
	FY/2023	FY/2024	FY/2025	FY 2026	FY 2027	\$ Increase	%Increase
	ACTUAL	ACTUAL	ACTUAL	Adopted	Proposed Budget	(Decrease)	(Decrease)
	Expenditures	Expenditures	Expenditures	Budget			
Salaries & Wages	\$ 9,000.00	\$ 7,750.00	\$ 6,045.00	\$ 6,000.00	\$ 9,000.00	\$ 3,000.00	50.00%
FICA	\$ 580.00	\$ 535.00	\$ 463.00	\$ 689.00	\$ 689.00	\$ -	0.00%
Health Insurance	\$ 11,354.00	\$ 8,364.00	\$ 16,778.00	\$ 8,986.00	\$ 29,628.00	\$ 20,642.00	208.63%
Worker's Compensation	\$ 18.00	\$ 18.00		\$ 18.00	\$ 20.00	\$ 2.00	11.11%
Personnel and Benefits	\$ 20,952.00	\$ 16,667.00	\$ 23,286.00	\$ 15,693.00	\$ 39,337.00	\$ 23,644.00	141.23%
Management Consulting Servic	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00	\$ -	0.00%
Advertising				\$ 2,500.00	\$ 2,500.00	\$ -	0.00%
Postage				\$ 500.00	\$ 500.00	\$ -	0.00%
Telecommunications			\$ 4,228.00	\$ 3,600.00	\$ 3,600.00	\$ -	0.00%
Travel	\$ 3,067.00	\$ 3,126.00	\$ 4,940.00	\$ 3,000.00	\$ 3,000.00	\$ -	0.00%
Dues				\$ 1,000.00	\$ 1,000.00	\$ -	0.00%
Refunds						\$ -	
VACo & NACo			\$ 1,300.00	\$ 1,000.00	\$ 1,500.00	\$ 500.00	50.00%
Materials & Supplies							
Furniture & Fixtures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Non-Personnel Operating Expense	\$ 12,067.00	\$ 12,126.00	\$ 19,468.00	\$ 20,600.00	\$ 21,100.00	\$ 500.00	2.43%

County Administration

Personnel and Benefits		Non-Personnel Operating Expenses	
Proposed FY27	\$ 196,7421.25	Proposed FY27	\$15,400
% Change from FY 26	12.48%	% Change from FY 26	120%
2 Full time			
Executive Summary of Projected Increases			
<p>The FY 27 increases within the County administration reflect additional responsibilities taken on by the office to include fiscal accountability for Comprehensive services.</p>		<p>Each year we continue to pull expenses back into actual departments they are spent in. In the past all operating expenses have been paid out of the general operating account.</p>	



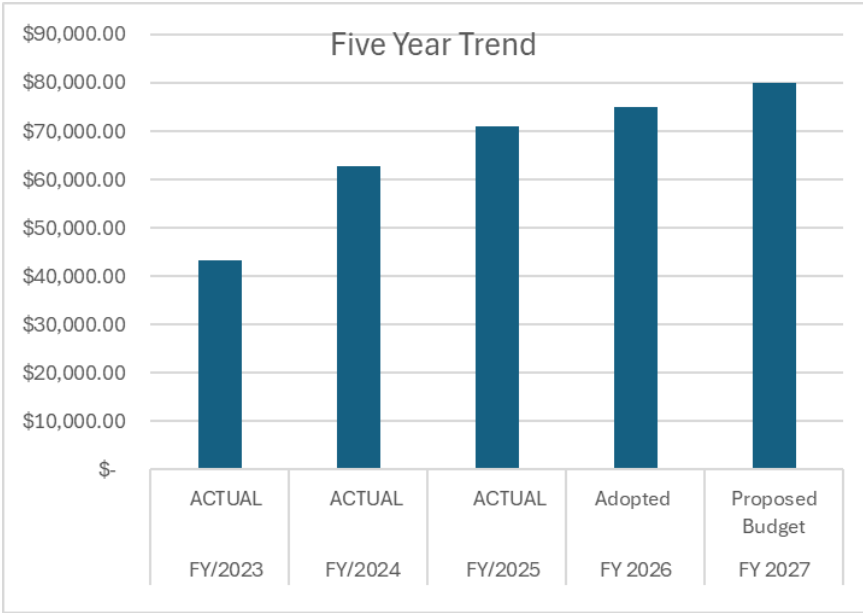
General Fund Expenditures							
	FY/2023	FY/2024	FY/2025	FY 2026	FY 2027	\$ Increase	%Increase
	ACTUAL	ACTUAL	ACTUAL	Adopted	Proposed Budget	(Decrease)	(Decrease)
	Expenditures	Expenditures	Expenditures	Budget			
** County Administrator **							
Salaries & Wages	\$ 83,606.00	\$ 86,105.00	\$ 85,275.00	\$ 87,550.00	\$ 90,176.50	\$ 2,626.50	3.00%
Salaries & Wages	\$ 40,774.00	\$ 33,521.00	\$ 25,349.00	\$ 45,000.00	\$ 53,846.00	\$ 8,846.00	19.66%
FICA	\$ 9,201.00	\$ 8,396.00	\$ 7,641.00	\$ 10,140.00	\$ 11,017.72	\$ 877.72	8.66%
VRS	\$ 13,008.00	\$ 11,092.00	\$ 12,589.00	\$ 14,196.00	\$ 20,263.97	\$ 6,067.97	42.74%
Health Insurance	\$ 22,150.00	\$ 12,060.00	\$ 14,957.00	\$ 16,080.00	\$ 19,752.00	\$ 3,672.00	22.84%
Life Insurance	\$ 657.00	\$ 539.00	\$ 435.00	\$ 623.00	\$ 604.89	\$ (18.11)	-2.91%
Worker's Compensation	\$ 147.00	\$ 150.00	\$ 635.00	\$ 1,326.00	\$ 1,080.17	\$ (245.83)	-18.54%
Personnel and Benefits	\$ 169,543.00	\$ 151,863.00	\$ 146,881.00	\$ 174,915.00	\$ 196,741.25	\$ 21,826.25	12.48%
Telephone					\$ 2,400.00	\$ 2,400.00	
Seminar Allowance				\$ 5,000.00	\$ 6,000.00	\$ 1,000.00	20.00%
Dues				\$ 500.00	\$ 1,000.00	\$ 500.00	100.00%
Supplies					\$ 5,000.00	\$ 5,000.00	
Furniture & Fixtures	\$ -			\$ 1,500.00	\$ 1,000.00	\$ (500.00)	-33.33%
Non-Personnel Operating Expense	\$ -	\$ -	\$ -	\$ 7,000.00	\$ 15,400.00	\$ 8,400.00	120.00%

**Please note that County Administration includes the following departments:

Human Resources, Accounts Payable/Finance, Purchasing, Payroll, Retirement administration, Grant Administration, Policy Enforcement, Record Maintenance, Benefits Administration, Child Services Fiscal Oversight and Administration, Website Maintenance, Emergency Services Oversight, Emergency Medical Services Oversight.

County Attorney

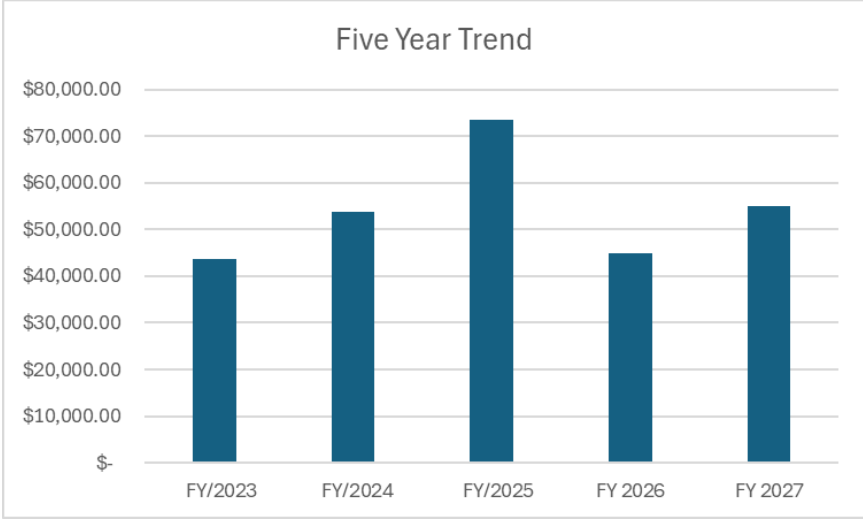
Personnel and Benefits			Non-Personnel Operating Expenses	
Proposed FY27			Proposed FY27	\$80,000
% Change from FY 26			% Change from FY 26	6.7%
Executive Summary of Projected Increases				
			<p>Highland County’s legal issues include but are not limited to land use, human resources, personnel, taxing, procurement, voting law, and general counsel to a variety of departments within the county.</p>	



General Fund Expenditures										
	FY/2023	FY/2024	FY/2025	FY 2026	FY 2027	\$ Increase	%Increase	FY 2027	\$ Increase	%Increase
	ACTUAL	ACTUAL	ACTUAL	Adopted	Department	(Decrease)	(Decrease)	Proposed Budget	(Decrease)	(Decrease)
	Expenditures	Expenditures	Expenditures	Budget	Request					
** Legal Services **										
Legal Services	\$ 43,216.00	\$ 62,802.00	\$ 70,930.00	\$ 75,000.00	\$ 75,000.00	0.00	0.00%	\$ 80,000.00	\$ 5,000.00	6.67%
Dues / Meetings	\$ -									
County Attorney	\$ 43,216.00	\$ 62,802.00	\$ 70,930.00	\$ 75,000.00	\$ 75,000.00	\$ -	\$ -	\$ 80,000.00	\$ 5,000.00	6.67%

Independent Auditing Services

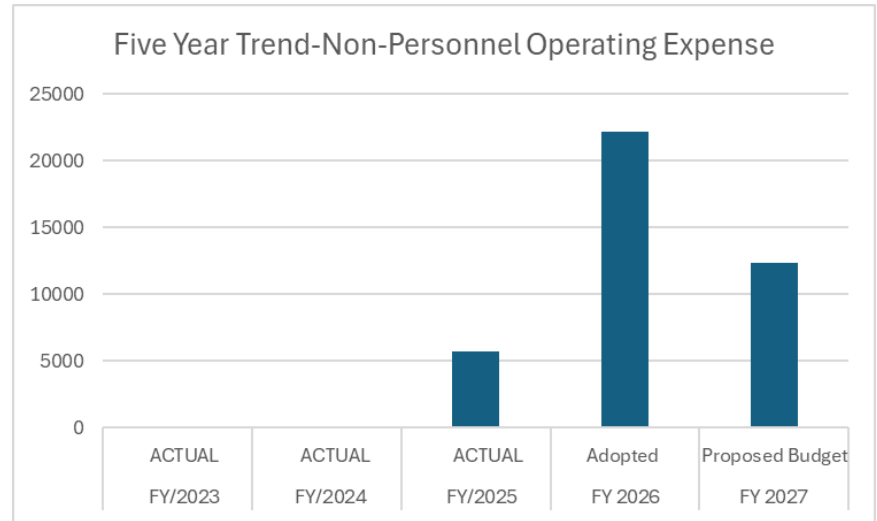
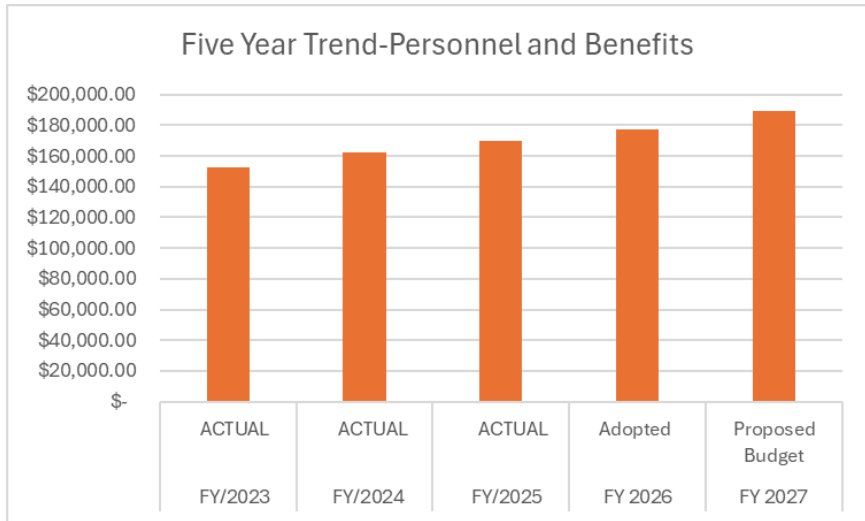
Personnel and Benefits			Non-Personnel Operating Expenses	
Proposed FY27			Proposed FY27	\$55,000
% Change from FY 26			% Change from FY 26	22.2%
Executive Summary of Projected Increases				
			<p>The county conducts an annual audit through a third-party vendor as required by state law. In addition, the county uses a separate vendor to provide actuarial services in advance to help facilitate the audit process. The proposed increase is based off of the FY 25 actual expenses incurred during the audit process.</p>	



	FY/2023	FY/2024	FY/2025	FY 2026	FY 2027	\$ Increase	%Increase	FY 2027	\$ Increase	%Increase
	ACTUAL	ACTUAL	ACTUAL	Adopted	Department	(Decrease)	(Decrease)	Proposed Budget	(Decrease)	(Decrease)
	Expenditures	Expenditures	Expenditures	Budget	Request					
** Independent Auditor **										
Accounting & Auditing Servic	\$ 43,716.00	\$ 53,738.00	\$ 73,453.00	\$ 45,000.00	\$ 55,000.00	10,000.00	22.22%	\$ 55,000.00	\$ 10,000.00	22.22%
Auditing Services	\$ 43,716.00	\$ 53,738.00	\$ 73,453.00	\$ 45,000.00	\$ 55,000.00	\$ 10,000.00	\$ 0.22	\$ 55,000.00	\$ 10,000.00	22.22%

Commissioner of the Revenue

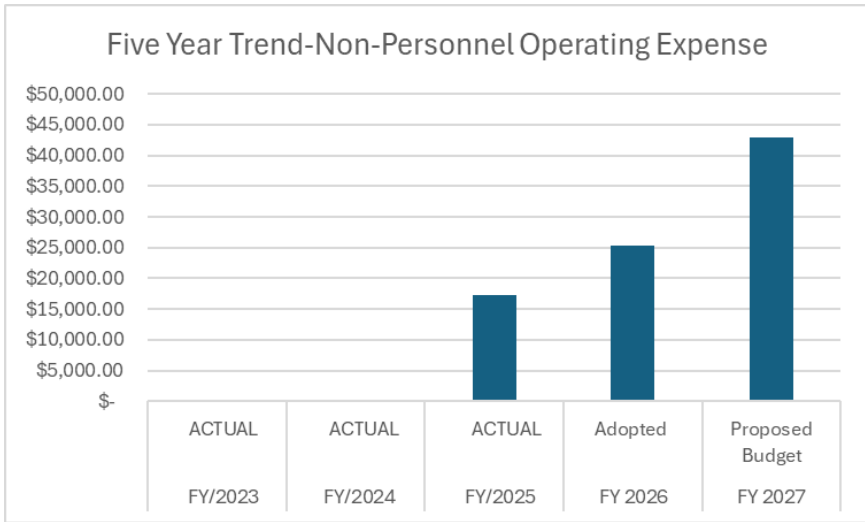
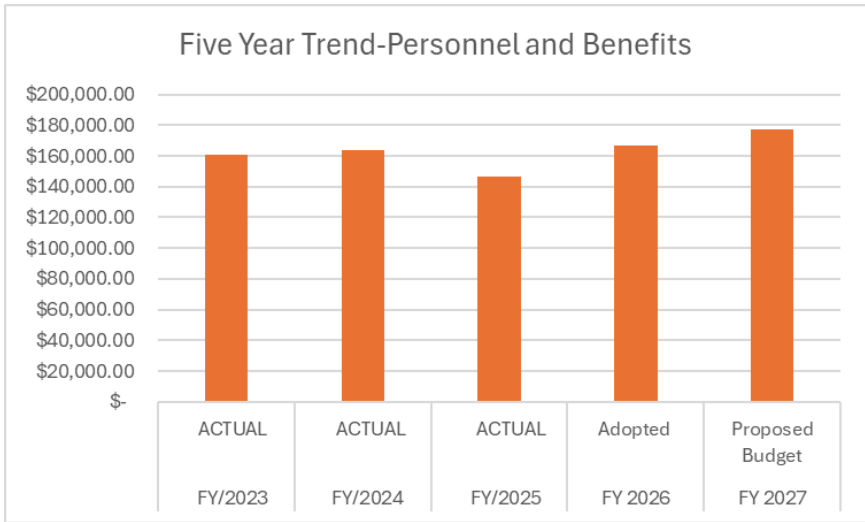
Personnel and Benefits			Non-Personnel Operating Expenses	
Proposed FY27	\$189,282.12		Proposed FY27	\$12,350
% Change from FY 26	6.69%%		% Change from FY 26	(-44.2%)
2 Full time				
Executive Summary of Projected Increases				
A slight increase is projected due to salary increases, and projected benefit increases for FY 27.			The operating expenses for the CoR is showing a significant decrease based off FY 25 actual expenditures within the office.	



General Fund Expenditures							
	FY/2023	FY/2024	FY/2025	FY 2026	FY 2027	\$ Increase	%Increase
	ACTUAL	ACTUAL	ACTUAL	Adopted	Proposed Budget	(Decrease)	(Decrease)
	Expenditures	Expenditures	Expenditures	Budget			
** Commissioner Of The Revenue							
Salaries & Wages	\$ 76,960.00	\$ 80,129.00	\$ 83,322.00	\$ 86,692.00	\$ 85,680.41	\$ (1,011.59)	-1.17%
Salaries & Wages	\$ 38,720.00	\$ 42,950.00	\$ 44,713.00	\$ 46,640.00	\$ 42,131.52	\$ (4,508.48)	-9.67%
DMV PAYOUT					\$ 12,958.00	\$ 12,958.00	
FICA	\$ 8,627.00	\$ 9,194.00	\$ 9,524.00	\$ 10,074.00	\$ 10,768.90	\$ 694.90	6.90%
VRS	\$ 12,338.00	\$ 13,221.00	\$ 14,905.00	\$ 14,103.00	\$ 16,495.90	\$ 2,392.90	16.97%
Health Insurance	\$ 14,980.00	\$ 16,080.00	\$ 16,238.00	\$ 17,971.00	\$ 19,752.00	\$ 1,781.00	9.91%
Life Insurance	\$ 614.00	\$ 659.00	\$ 597.00	\$ 619.00	\$ 536.81	\$ (82.19)	-13.28%
Worker's Compensation	\$ 160.00	\$ 160.00	\$ 667.00	\$ 1,317.00	\$ 958.59	\$ (358.41)	-27.21%
Personnel and Benefits	\$ 152,399.00	\$ 162,393.00	\$ 169,966.00	\$ 177,416.00	\$ 189,282.12	\$ 11,866.12	6.69%
Advertising				\$ 700.00	\$ 700.00	\$ -	0.00%
Postage			\$ 51.00	\$ 1,500.00	\$ 100.00	\$ (1,400.00)	-93.33%
Telecommunications			\$ 545.00	\$ 550.00	\$ 550.00	\$ -	0.00%
Mileage			\$ 689.00	\$ 900.00	\$ 900.00	\$ -	0.00%
Seminar Allowance				\$ 2,500.00	\$ 2,500.00	\$ -	0.00%
Dues			\$ 795.00	\$ 1,000.00	\$ 1,000.00	\$ -	0.00%
Materials & Supplies			\$ 3,609.00	\$ 15,000.00	\$ 6,000.00	\$ (9,000.00)	-60.00%
Furniture & Fixtures	\$ -	\$ -	\$ -	\$ -	\$ 600.00	\$ 600.00	
Non-Personnel Operating Expense	0	0	\$ 5,689.00	\$ 22,150.00	\$ 12,350.00	\$ (9,800.00)	-44.24%

Treasurer

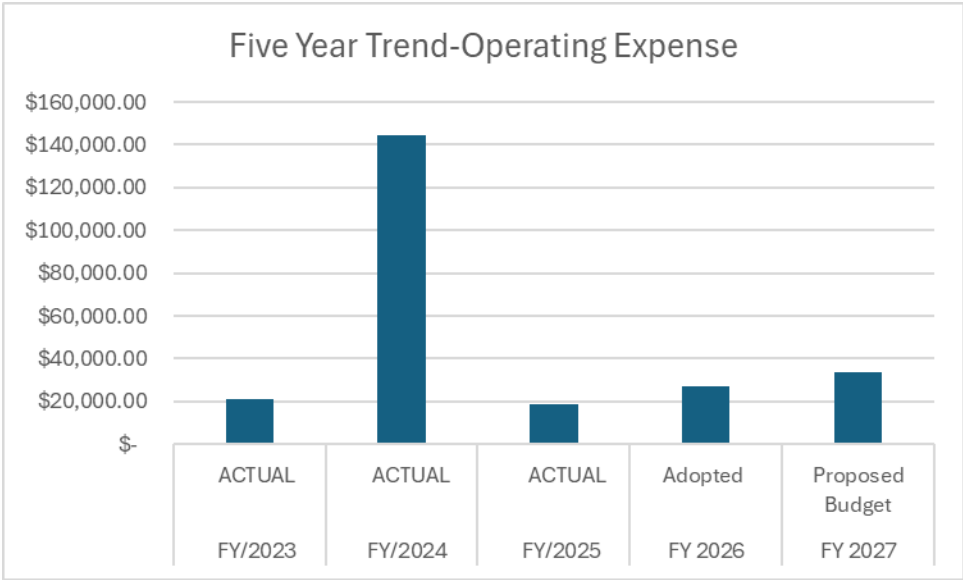
Personnel and Benefits			Non-Personnel Operating Expenses	
Proposed FY27	\$177,322.72		Proposed FY27	\$43,000
% Change from FY 26	6.46%		% Change from FY 26	69.29%
2 Full time				
Executive Summary of Projected Increases				
A slight increase is projected due to salary increases, and projected benefit increases for FY 27.			The projected increase in operating is based off of FY 25 expenditures necessary to assist with consulting within this department.	



General Fund Expenditures										
	FY/2023	FY/2024	FY/2025	FY 2026	FY 2027	\$ Increase	%Increase	FY 2027	\$ Increase	%Increase
	ACTUAL	ACTUAL	ACTUAL	Adopted	Department	(Decrease)	(Decrease)	Proposed Budget	(Decrease)	(Decrease)
Treasurer	Expenditures	Expenditures	Expenditures	Budget	Request					
Salaries & Wages	\$ 84,339.00	\$ 56,604.00	\$ 78,944.00	\$ 85,900.00	\$ 87,152.00	1,252.00	1.46%	\$ 84,396.14	\$ (1,503.86)	-1.75%
Salaries & Wages	\$ 38,720.00	\$ 72,375.00	\$ 36,846.00	\$ 38,031.00	\$ 39,282.00	1,251.00	3.29%	\$ 34,877.44	\$ (3,153.56)	-8.29%
DMV Suppliment								\$ 12,958.00	\$ 12,958.00	
FICA	\$ 8,906.00	\$ 9,514.00	\$ 8,654.00	\$ 9,511.00	\$ 9,672.20	161.20	1.69%	\$ 10,115.72	\$ 604.72	6.36%
VRS	\$ 12,747.00	\$ 12,685.00	\$ 11,694.00	\$ 13,315.00	\$ 9,672.20	(3,642.80)	-27.36%	\$ 13,827.93	\$ 512.93	3.85%
Health Insurance	\$ 14,980.00	\$ 12,060.00	\$ 8,868.00	\$ 17,971.00	\$ 14,462.75	(3,508.25)	-19.52%	\$ 19,752.00	\$ 1,781.00	9.91%
Life Insurance	\$ 654.00	\$ 648.00	\$ 540.00	\$ 584.00	\$ 19,200.00	18,616.00	3187.67%	\$ 500.95	\$ (83.05)	-14.22%
Worker's Compensation	\$ 160.00	\$ 160.00	\$ 667.00	\$ 1,243.00	\$ 531.02	(711.98)	-57.28%	\$ 894.55	\$ (348.45)	-28.03%
Personnel and Benefits	\$ 160,506.00	\$ 164,046.00	\$ 146,213.00	\$ 166,555.00	\$ 179,972.17	13,417.17	8.06%	\$ 177,322.72	\$ 10,767.72	6.46%
consulting	\$ -	\$ -	\$ -	\$ 5,000.00	\$ 948.26	(4,051.75)	-81.03%	\$ 15,000.00	\$ 10,000.00	200.00%
Repairs & Maintenance				\$ 500.00	\$ 500.00	0.00	0.00%	\$ 500.00	\$ -	0.00%
Advertising			\$ 495.00	\$ 1,500.00	\$ 1,500.00	0.00	0.00%	\$ 500.00	\$ (1,000.00)	-66.67%
Postage			\$ 1,966.00	\$ 1,500.00	\$ 1,500.00	0.00	0.00%	\$ 2,500.00	\$ 1,000.00	66.67%
Telecommunications			\$ 916.00	\$ 1,500.00	\$ 1,500.00	0.00	0.00%	\$ 1,000.00	\$ (500.00)	-33.33%
Mileage				\$ 350.00	\$ 350.00	0.00	0.00%	\$ 500.00	\$ 150.00	42.86%
Dues			\$ 275.00	\$ 350.00	\$ 350.00	0.00	0.00%	\$ 500.00	\$ 150.00	42.86%
Refunds				\$ 2,500.00	\$ 2,500.00	0.00	0.00%		\$ (2,500.00)	-100.00%
Materials & Supplies			\$ 7,726.00	\$ 6,500.00	\$ 6,500.00	0.00	0.00%	\$ 8,500.00	\$ 2,000.00	30.77%
Misc. Ecxpense(DMV Stops)								\$ 7,500.00		
Tax Tickets			\$ 5,959.00	\$ 5,000.00	\$ 5,000.00	0.00	0.00%	\$ 6,000.00	\$ 1,000.00	20.00%
Furniture & Fixtures	\$ -		\$ -	\$ 700.00		(700.00)	-100.00%	\$ 500.00	\$ (200.00)	-28.57%
Non-Personnel Operating Expense	\$ -	\$ -	\$ 17,337.00	\$ 25,400.00	\$ 20,648.26	(4,751.75)	-18.71%	\$ 43,000.00	\$ 17,600.00	69.29%

General Assessment

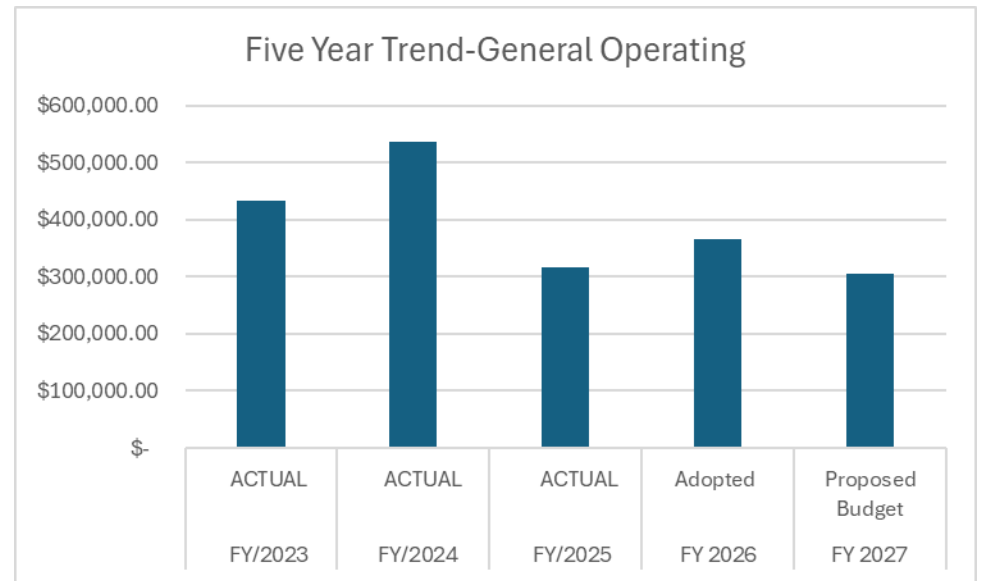
Personnel and Benefits			Non-Personnel Operating Expenses	
Proposed FY27			Proposed FY27	\$33,500
% Change from FY 26			% Change from FY 26	24%
Executive Summary of Projected Increases				
			<p>The projected increase of \$6,500 over last year is based off of the cost of the New construction assessments for FY 26. Each year the county sets aside \$25,000 for the assessment that occurs every six years.</p>	



General Fund Expenditures										
	FY/2023	FY/2024	FY/2025	FY 2026	FY 2027	\$ Increase	%Increase	FY 2027	\$ Increase	%Increase
	ACTUAL	ACTUAL	ACTUAL	Adopted	Department	(Decrease)	(Decrease)	Proposed Budget	(Decrease)	(Decrease)
	Expenditures	Expenditures	Expenditures	Budget	Request					
** Assessor **										
Part Time Salaries & Wages		\$ 1,703.00	\$ 8,282.00		\$ -					
FICA		\$ 130.00			\$ -					
Management Consulting Servic	\$ 21,300.00	\$ 142,401.00			\$ -					
New Construction Asmts.			\$ 9,907.00	\$ 2,000.00	\$ 2,000.00	0.00	0.00%	\$ 8,500.00	\$ -	0.00%
Advertising						0.00	0.00%		\$ -	0.00%
Postage						0.00	0.00%		\$ -	0.00%
Telecommunications			\$ 186.00		\$ -	0.00	0.00%		\$ -	0.00%
Materials & Supplies			\$ 337.00		\$ -	0.00	0.00%		\$ -	0.00%
Reserve Fund-Next Reassessme	\$ -			\$ 25,000.00	\$ 25,000.00	0.00	0.00%	\$ 25,000.00	\$ -	0.00%
Total Operating Expense	\$ 21,300.00	\$ 144,234.00	\$ 18,712.00	\$ 27,000.00	\$ 27,000.00	\$ -	\$ -	\$ 33,500.00	\$ 6,500.00	24%

General Purchasing and Operating

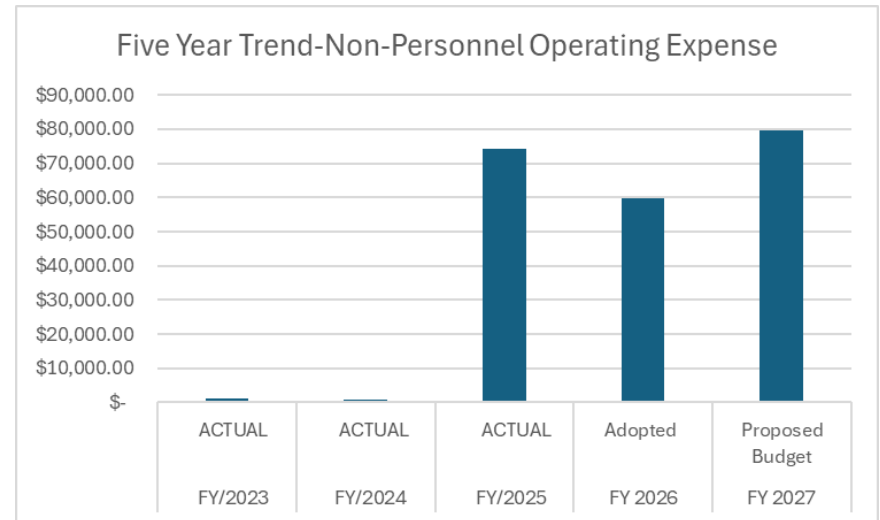
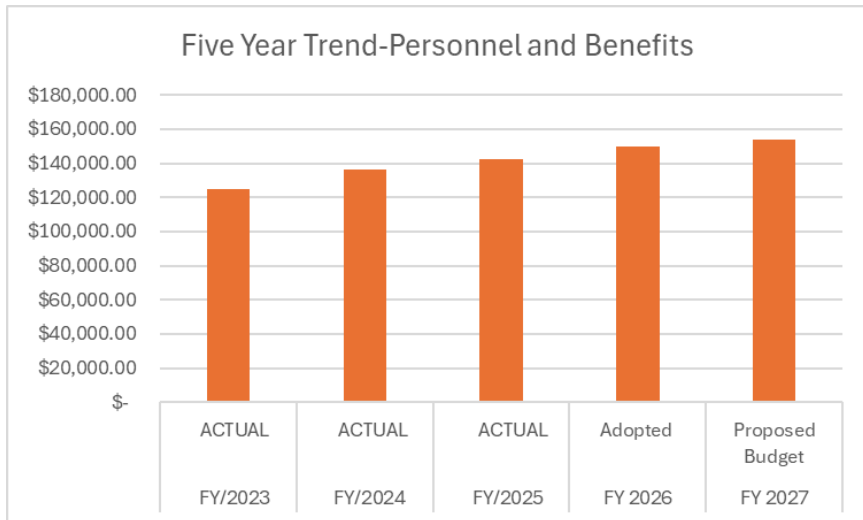
Personnel and Benefits			Non-Personnel Operating Expenses	
Proposed FY27			Proposed FY27	\$306,000
% Change from FY 26			% Change from FY 26	(-16.58%)
Executive Summary of Projected Increases				
			<p>General operating is seeing a decrease of \$60,799 that has been pushed out to other department budgets. As you may recall we began this process in FY 25, each year we strive to make sure funds are allocated in the correct areas to allow for transparency.</p>	



General Fund Expenditures										
	FY/2023	FY/2024	FY/2025	FY 2026	FY 2027	\$ Increase	%Increase	FY 2027	\$ Increase	%Increase
	ACTUAL	ACTUAL	ACTUAL	Adopted	Department	(Decrease)	(Decrease)	Proposed Budget	(Decrease)	(Decrease)
	Expenditures	Expenditures	Expenditures	Budget	Request					
** Purchasing/Operating Expe										
Health Services	\$ 90.00	\$ 360.00	\$ 234.00	\$ 500.00	\$ 250.00	(250.00)	-50.00%	\$ 250.00	\$ (250.00)	-50.00%
Consulting Services-Communic	\$ 2,130.00	\$ 2,237.00	\$ 435.00	\$ 2,000.00	\$ 500.00	(1,500.00)	-75.00%	\$ 500.00	\$ (1,500.00)	-75.00%
Consulting Services	\$ 5,576.00	\$ 38,213.00	\$ 68,018.00	\$ 45,000.00	\$ 45,000.00	0.00	0.00%	\$ 50,000.00	\$ 5,000.00	11.11%
Professional Services - OMD		\$ 4,575.00	\$ 5,625.00	\$ 7,500.00	\$ 7,500.00	0.00	0.00%	\$ 7,500.00	\$ -	0.00%
PHI CARES Memberships		\$ 19,800.00	\$ 19,800.00	\$ 19,800.00	\$ 18,000.00	(1,800.00)	-9.09%	\$ 18,000.00	\$ (1,800.00)	-9.09%
Repairs & Maintenance	\$ 11,676.00	\$ 8,328.00	\$ 8,187.00	\$ 10,000.00	\$ 9,000.00	(1,000.00)	-10.00%	\$ 9,000.00	\$ (1,000.00)	-10.00%
Repairs & Maintenance - Equi	\$ 3,671.00	\$ 3,445.00	\$ 4,644.00	\$ 10,000.00	\$ 6,000.00	(4,000.00)	-40.00%	\$ 6,000.00	\$ (4,000.00)	-40.00%
Advertising	\$ 44,831.00	\$ 12,783.00	\$ 5,618.00	\$ 8,000.00	\$ 6,000.00	(2,000.00)	-25.00%	\$ 6,000.00	\$ (2,000.00)	-25.00%
Electrical Services	\$ 27,550.00	\$ 27,857.00	\$ 20,046.00	\$ 10,000.00	\$ 20,000.00	10,000.00	100.00%	\$ 20,000.00	\$ 10,000.00	100.00%
Heating Services	\$ 19,808.00	\$ 14,515.00	\$ 20,371.00	\$ 16,000.00	\$ 20,000.00	4,000.00	25.00%	\$ 20,000.00	\$ 4,000.00	25.00%
Water & Sewer Services	\$ 2,986.00	\$ 2,886.00	\$ 2,374.00	\$ 1,500.00	\$ 2,200.00	700.00	46.67%	\$ 2,200.00	\$ 700.00	46.67%
Postage	\$ 9,131.00	\$ 11,061.00	\$ 9,036.00	\$ 8,000.00	\$ 8,000.00	0.00	0.00%	\$ 8,000.00	\$ -	0.00%
Telephone	\$ 50,282.00	\$ 47,549.00	\$ 17,416.00	\$ 25,299.00	\$ 15,000.00	(10,299.00)	-40.71%	\$ 15,000.00	\$ (10,299.00)	-40.71%
Boiler Insurance				\$ 550.00	\$ 550.00	0.00	0.00%	\$ 550.00	\$ -	0.00%
Fire Insurance	\$ 26,496.00	\$ 29,166.00	\$ 17,613.00	\$ 30,000.00	\$ 3,000.00	(27,000.00)	-90.00%	\$ 300.00	\$ (29,700.00)	-99.00%
Insurance - Vehicles	\$ 39,958.00	\$ 43,384.00	\$ 44,801.00	\$ 44,000.00	\$ 45,000.00	1,000.00	2.27%	\$ 45,000.00	\$ 1,000.00	2.27%
Liability Insurance	\$ 1,806.00		\$ 3,456.00	\$ 2,000.00	\$ 3,600.00	1,600.00	80.00%	\$ 3,600.00	\$ 1,600.00	80.00%
Insurance - General Liabilit	\$ 22,329.00	\$ 6,030.00	\$ 27,282.00	\$ 25,000.00	\$ 28,000.00	3,000.00	12.00%	\$ 28,000.00	\$ 3,000.00	12.00%
Lease/Rent of Buildings	\$ 12,000.00	\$ 8,100.00	\$ 4,200.00	\$ 10,000.00	\$ 4,200.00	(5,800.00)	-58.00%	\$ 4,200.00	\$ (5,800.00)	-58.00%
Travel	\$ 14,303.00	\$ 22,202.00	\$ 3,473.00	\$ 9,500.00	\$ 4,000.00	(5,500.00)	-57.89%	\$ 4,000.00	\$ (5,500.00)	-57.89%
Seminar Allowance	\$ 35.00	\$ 3,502.00	\$ 1,075.00	\$ 500.00	\$ 500.00	0.00	0.00%	\$ 500.00	\$ -	0.00%
Dues	\$ 6,331.00	\$ 8,881.00	\$ 8,096.00	\$ 500.00	\$ 500.00	0.00	0.00%	\$ 500.00	\$ -	0.00%
Claims & Bounties	\$ 400.00			\$ 400.00	\$ 400.00	0.00	0.00%	\$ 400.00	\$ -	0.00%
Refunds		\$ 2,875.00		\$ 500.00	\$ 500.00	0.00	0.00%	\$ 500.00	\$ -	0.00%
2% Levy on Building Permit F	\$ 329.00	\$ 195.00	\$ 221.00	\$ 250.00	\$ -	(250.00)	-100.00%	\$ -	\$ (250.00)	-100.00%
VACo/NACo	\$ 917.00	\$ 919.00			\$ -	0.00		\$ -	\$ -	
Miscellaneous Expense	\$ 15,923.00	\$ 9,173.00	\$ 10,871.00	\$ 7,500.00	\$ -	(7,500.00)	-100.00%	\$ -	\$ (7,500.00)	-100.00%
Materials & Supplies	\$ 94,110.00	\$ 185,029.00	\$ (9,936.00)	\$ 40,000.00	\$ 40,000.00	0.00	0.00%	\$ 40,000.00	\$ -	0.00%
Janitorial & Supplies	\$ 20,194.00	\$ 22,172.00	\$ 22,439.00	\$ 15,000.00	\$ 15,000.00	0.00	0.00%	\$ 15,000.00	\$ -	0.00%
Furniture & Fixtures		\$ 1,618.00		\$ 7,500.00	\$ 1,000.00	(6,500.00)	-86.67%	\$ 1,000.00	\$ (6,500.00)	-86.67%
Capital Outlay	\$ -		\$ 512.00	\$ 10,000.00	\$ 5,000.00	(5,000.00)	-50.00%	\$ -	\$ (10,000.00)	-100.00%
Purchasing	\$ 432,862.00	\$ 536,855.00	\$ 315,907.00	\$ 366,799.00	\$ 308,700.00	(58,099.00)	-15.84%	\$ 306,000.00	\$ (60,799.00)	-16.58%

Election Expenses

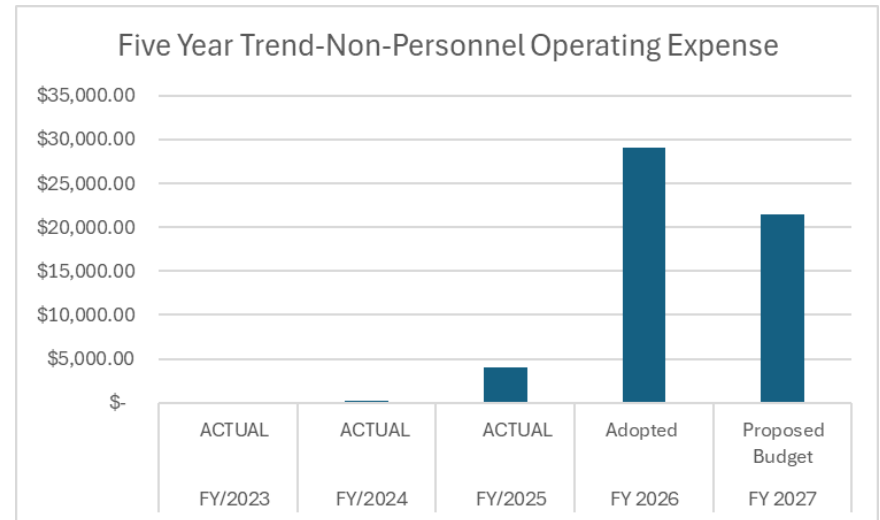
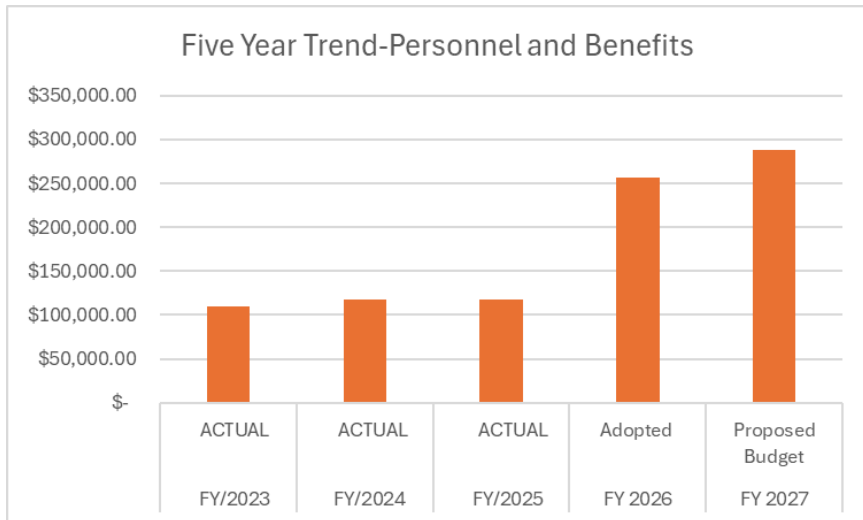
Personnel and Benefits			Non-Personnel Operating Expenses	
Proposed FY27	\$154,002.13		Proposed FY27	\$79,500
% Change from FY 26	2.7%		% Change from FY 26	33.17%
1 Full time 1 part time and 3 Electoral Board members				
Executive Summary of Projected Increases				
A slight increase is projected due to salary increases, and projected benefit increases for FY 27.			The increase of \$19,800 is based off actual expenses incurred in FY 25.	



General Fund Expenditures										
	FY/2023	FY/2024	FY/2025	FY 2026	FY 2027	\$ Increase	%Increase	FY 2027	\$ Increase	%Increase
	ACTUAL	ACTUAL	ACTUAL	Adopted	Department	(Decrease)	(Decrease)	Proposed Budget	(Decrease)	(Decrease)
	Expenditures	Expenditures	Expenditures	Budget	Request					
** Electoral Board & Officials and Registrar										
Electoral Board Members	\$ 7,662.00	\$ 7,295.00	\$ 7,172.00	\$ 6,865.00	\$ 7,070.95	205.95	3.00%	\$ 7,070.95	\$ 205.95	3.00%
FICA	\$ 586.00	\$ 558.00	\$ 549.00	\$ 525.00	\$ 540.93	15.93	3.03%	\$ 540.93	\$ 15.93	3.03%
Election Officials	\$ 6,240.00	\$ 6,293.00	\$ 9,210.00	\$ 8,000.00	\$ 9,500.00	1,500.00	18.75%	\$ 8,000.00	\$ -	0.00%
Mileage	\$ -	\$ -	\$ 1,453.00	\$ 5,000.00	\$ 2,500.00	(2,500.00)	-50.00%	\$ 2,500.00	\$ (2,500.00)	-50.00%
Salaries & Wages	\$ 72,000.00	\$ 75,920.00	\$ 78,822.00	\$ 80,673.00	\$ 83,093.19	2,420.19	3.00%	\$ 83,093.19	\$ 2,420.19	3.00%
Part Time Salaries & Wages	\$ 14,606.00	\$ 20,460.00	\$ 17,864.00	\$ 22,000.00	\$ 22,000.00	0.00	0.00%	\$ 22,000.00	\$ -	0.00%
FICA	\$ 6,511.00	\$ 7,196.00	\$ 7,225.00	\$ 7,854.00	\$ 8,039.63	185.63	2.36%	\$ 8,039.63	\$ 185.63	2.36%
VRS	\$ 7,805.00	\$ 8,383.00	\$ 10,724.00	\$ 8,640.00	\$ 11,691.21	3,051.21	35.31%	\$ 11,691.21	\$ 3,051.21	35.31%
Health Insurance	\$ 8,730.00	\$ 9,380.00	\$ 8,119.00	\$ 8,986.00	\$ 9,600.00	614.00	6.83%	\$ 9,876.00	\$ 890.00	9.90%
Life Insurance	\$ 383.00	\$ 407.00	\$ 368.00	\$ 379.00	\$ 348.99	(30.01)	-7.92%	\$ 348.99	\$ (30.01)	-7.92%
Worker's Compensation	\$ 151.00	\$ 160.00	\$ 667.00	\$ 1,027.00	\$ 841.23	(185.77)	-18.09%	\$ 841.23	\$ (185.77)	-18.09%
Personnel and Benefits	\$ 124,674.00	\$ 136,052.00	\$ 142,173.00	\$ 149,949.00	\$ 155,226.13	\$ 5,277.13	\$ (0.04)	\$ 154,002.13	\$ 4,053.13	2.70%
Professional Services	\$ 50.00			\$ 10,000.00	\$ 5,000.00	(5,000.00)	-50.00%	\$ 5,000.00	\$ (5,000.00)	-50.00%
Advertising			\$ 870.00	\$ 1,200.00	\$ 1,200.00	0.00	0.00%	\$ 1,200.00	\$ -	0.00%
Postage			\$ 606.00	\$ 3,000.00	\$ 3,000.00	0.00	0.00%	\$ 1,000.00	\$ (2,000.00)	-66.67%
Telecommunications			\$ 2,363.00	\$ 2,400.00	\$ 1,000.00	(1,400.00)	-58.33%	\$ 2,400.00	\$ -	0.00%
Lease/Rent of Buildings	\$ 510.00	\$ 810.00	\$ 1,215.00	\$ 1,200.00	\$ 1,500.00	300.00	25.00%	\$ 1,200.00	\$ -	0.00%
TRAVEL			\$ 1,808.00	\$ 3,000.00	\$ 4,000.00	1,000.00	33.33%	\$ 3,000.00	\$ -	0.00%
Seminar Allowance			\$ 3,405.00	\$ 6,000.00	\$ 7,000.00	1,000.00	16.67%	\$ 5,000.00	\$ (1,000.00)	-16.67%
Dues				\$ 700.00	\$ 700.00	0.00	0.00%	\$ 700.00	\$ -	0.00%
Materials & Supplies			\$ 38,301.00	\$ 700.00	\$ 5,000.00	4,300.00	614.29%	\$ 30,000.00	\$ 29,300.00	4185.71%
Furniture & Fixtures	\$ 560.00			\$ 1,500.00	\$ -	(1,500.00)	-100.00%	\$ -	\$ (1,500.00)	-100.00%
EQUIPMENT	\$ -		\$ 25,561.00	\$ 30,000.00	\$ 30,000.00	0.00	0.00%	\$ 30,000.00	\$ -	0.00%
Five Year Trend-Non-Personnel Operating Exp	\$ 1,120.00	\$ 810.00	\$ 74,129.00	\$ 59,700.00	\$ 58,400.00	\$ (1,300.00)	\$ 4.81	\$ 79,500.00	\$ 19,800.00	33.17%

Commonwealth's Attorney

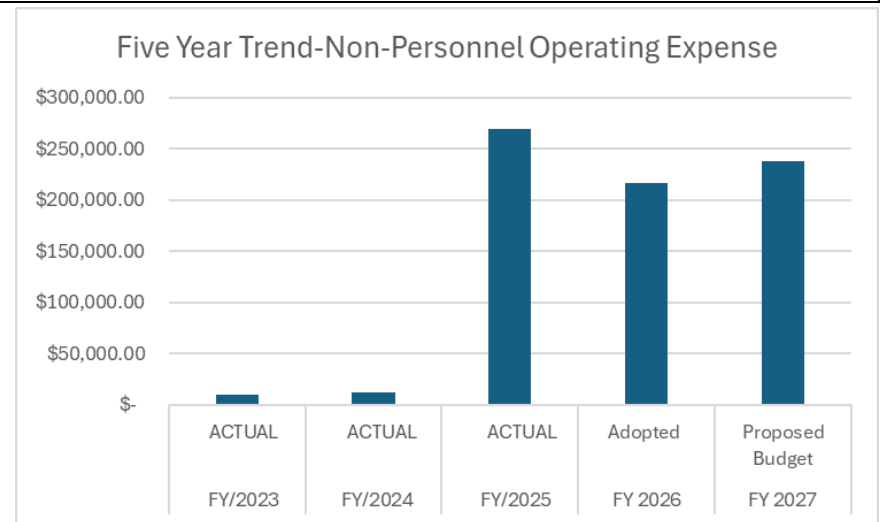
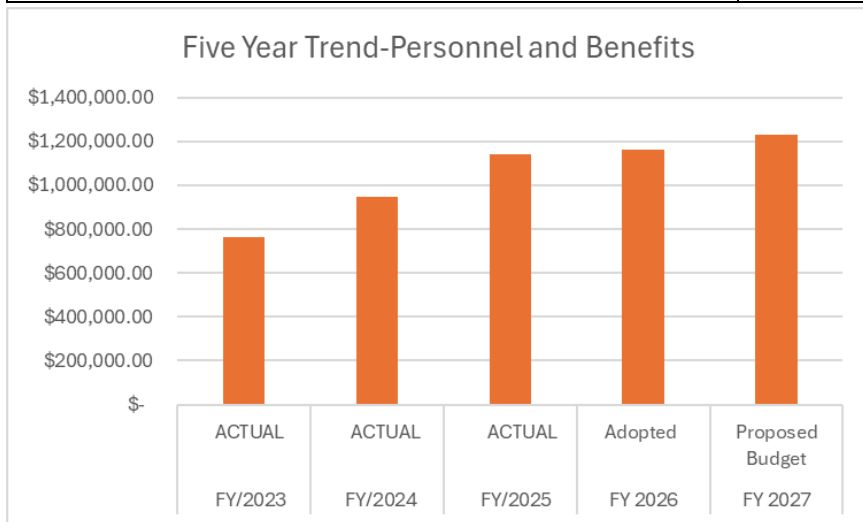
Personnel and Benefits			Non-Personnel Operating Expenses	
Proposed FY27	\$288066.68		Proposed FY27	\$21,450
% Change from FY 26	12.31%		% Change from FY 26	(-26.16%)
2 Full time				
Executive Summary of Projected Increases				
<p>The projected increases in personnel and benefits can be attributed to additional staff funding from the State Compensation Board to increase the legal assistant salary within the office along with the changes in benefit premiums.</p>			<p>This department is seeing a decrease in operation expenses in the amount of \$7,600 due to the office now being established.</p>	



General Fund Expenditures	FY/2023	FY/2024	FY/2025	FY 2026	FY 2027	\$ Increase	%Increase	FY 2027	\$ Increase	%Increase
	ACTUAL	ACTUAL	ACTUAL	Adopted	Department	(Decrease)	(Decrease)	Proposed Budget	(Decrease)	(Decrease)
	Expenditures	Expenditures	Expenditures	Budget	Request					
** Commonwealth Attorney **										
Salaries & Wages	\$ 64,292.00	\$ 67,732.00	\$ 70,070.00	\$ 157,291.00	\$ 159,582.00	2,291.00	1.46%	\$ 162,009.73	\$ 4,718.73	3.00%
Salaries & Wages	\$ 15,079.00	\$ 15,737.00	\$ 16,332.00	\$ 44,822.00	\$ 50,000.00	5,178.00	11.55%	\$ 50,000.00	\$ 5,178.00	11.55%
Temporary Base				\$ -	\$ 9,366.00	9,366.00		\$ 9,366.00	\$ 9,366.00	
FICA	\$ 6,191.00	\$ 6,392.00	\$ 6,448.00	\$ 15,618.00	\$ 16,749.52	1,131.52	7.24%	\$ 16,218.74	\$ 600.74	3.85%
VRS	\$ 6,665.00	\$ 7,136.00	\$ 7,874.00	\$ 19,824.00	\$ 30,805.98	10,981.98	55.40%	\$ 29,829.77	\$ 10,005.77	50.47%
Health Insurance	\$ 17,641.00	\$ 20,415.00	\$ 16,017.00	\$ 17,971.00	\$ 19,752.00	1,781.00	9.91%	\$ 19,752.00	\$ 1,781.00	9.91%
Life Insurance	\$ 342.00	\$ 363.00	\$ 328.00	\$ 960.00	\$ 919.58	(40.42)	-4.21%	\$ 890.44	\$ (69.56)	-7.25%
Worker's Compensation	\$ 54.00	\$ 359.00	\$ 635.00	\$ 2,042.00	\$ 1,642.11	(399.89)	-19.58%	\$ 1,590.07	\$ (451.93)	-22.13%
Five Year Trend-Personnel and Benefits	\$ 110,210.00	\$ 117,775.00	\$ 117,069.00	\$ 256,486.00	\$ 287,175.09	30,689.09	11.97%	\$ 288,066.68	\$ 31,580.68	12.31%
Electrical Services				\$ 1,200.00	\$ 1,200.00	0.00	0.00%	\$ 1,400.00	\$ 200.00	16.67%
Postage		\$ 276.00	\$ 289.00	\$ 500.00	\$ 250.00	(250.00)	-50.00%	\$ 250.00	\$ (250.00)	-50.00%
Telecommunications			\$ 749.00	\$ 2,000.00	\$ 2,000.00	0.00	0.00%	\$ 1,550.00	\$ (450.00)	-22.50%
Lease/Rent of Buildings				\$ 10,800.00	\$ 9,000.00	(1,800.00)	-16.67%	\$ 9,000.00	\$ (1,800.00)	-16.67%
Mileage			\$ 228.00	\$ 500.00	\$ -	(500.00)	-100.00%	\$ 500.00	\$ -	0.00%
Dues			\$ 400.00	\$ 250.00	\$ 650.00	400.00	160.00%	\$ 650.00	\$ 400.00	160.00%
Materials & Supplies			\$ 293.00	\$ 2,500.00	\$ 1,500.00	(1,000.00)	-40.00%	\$ 5,500.00	\$ 3,000.00	120.00%
TRAINING			\$ 2,000.00	\$ 2,000.00	\$ 3,000.00	1,000.00	50.00%	\$ 3,000.00	\$ 1,000.00	50.00%
Furniture & Fixtures	\$ -		\$ -	\$ 10,500.00	\$ 2,500.00	(8,000.00)	-76.19%	\$ 1,000.00	\$ (9,500.00)	-90.48%
Five Year Trend-Non-Personnel Operating Expense	\$ -	\$ 276.00	\$ 3,959.00	\$ 29,050.00	\$ 20,100.00	(8,950.00)	-30.81%	\$ 21,450.00	\$ (7,600.00)	-26.16%

Highland County Sheriff's Office

Personnel and Benefits			Non-Personnel Operating Expenses	
Proposed FY27	\$1,275,214.95		Proposed FY27	\$237,450
% Change from FY 26	6.26%		% Change from FY 26	9.63%
8 Full time Deputies including Sheriff and Animal Control	7 Full time dispatchers	7 part time employees		
Executive Summary of Projected Increases				
<p>The projected increases within this department are due to salary adjustments and projected benefit increases for FY 27. As you will note the Sheriff has requested 4 new deputy positions and a secretary position that has not been calculated at this time. This request by the Sheriff will only be considered if these additional positions received funding from the state compensation board.</p>			<p>The projected increases in operational expenses are based off of FY 25 expenses that were incurred by the department.</p>	

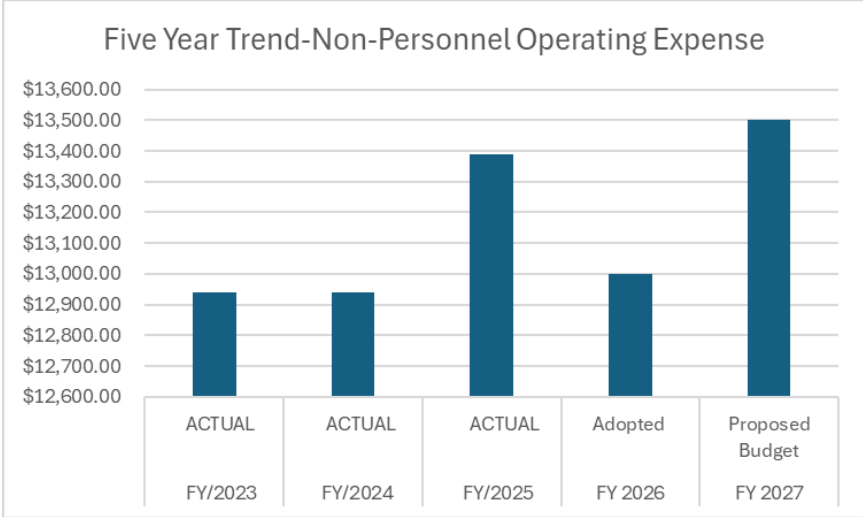


General Fund Expenditures											
	FY/2023	FY/2024	FY/2025	FY 2026	FY 2027	\$ Increase	%Increase	FY 2027	\$ Increase	%Increase	
	ACTUAL	ACTUAL	ACTUAL	Adopted	Department	(Decrease)	(Decrease)	Proposed Budget	(Decrease)	(Decrease)	
	Expenditures	Expenditures	Expenditures	Budget	Request						
** Sheriff **											
Salaries & Wages	\$ 56,300.00	\$ 91,121.00	\$ 117,537.00	\$ 120,546.00	\$ 124,162.38	3,616.38	3.00%	\$ 124,162.38	\$ 3,616.38	3.00%	
Salaries & Wages-Dispatchers	\$ 185,193.00	\$ 244,935.00	\$ 221,938.00	\$ 202,804.00	\$ 208,888.12	6,084.12	3.00%	\$ 208,888.12	\$ 6,084.12	3.00%	
Salaries & Wages - County			\$ 46,107.00	\$ 182,332.00	\$ 187,801.96	5,469.96	3.00%	\$ 187,801.96	\$ 5,469.96	3.00%	
Salaries & Wages-Deputies	\$ 295,674.00	\$ 341,969.00	\$ 392,493.00	\$ 324,775.00	\$ 334,518.25	9,743.25	3.00%	\$ 334,517.25	\$ 9,742.25	3.00%	
Salary & Wages (4) New Deputies				\$ -	\$ 190,844.00	190,844.00		\$ -	\$ -		
Salary & Wages Secretary				\$ -	\$ 28,630.00	28,630.00		\$ -	\$ -		
Salaries & Wages PT	\$ 39,828.00	\$ 43,125.00	\$ 105,583.00	\$ 45,000.00	\$ 45,000.00	0.00	0.00%	\$ 45,000.00	\$ -	0.00%	
FICA	\$ 42,415.00	\$ 53,332.00	\$ 64,810.00	\$ 66,261.00	\$ 85,668.12	19,407.12	29.29%	\$ 68,878.28	\$ 2,617.28	3.95%	
VRS Deputies	\$ 53,554.00	\$ 64,559.00	\$ 80,163.00	\$ 87,945.00	\$ 68,459.90	(19,485.10)	-22.16%	\$ 48,344.83	\$ (39,600.17)	-45.03%	**
VRS Dispatch				\$ -	\$ 59,842.54	59,842.54		\$ 55,814.29	\$ 55,814.29		
Health Insurance	\$ 76,694.00	\$ 84,627.00	\$ 101,559.00	\$ 116,813.00	\$ 148,140.00	31,327.00	26.82%	\$ 148,140.00	\$ 31,327.00	26.82%	
Life Insurance	\$ 2,663.00	\$ 3,277.00	\$ 3,666.00	\$ 3,859.00	\$ 4,514.35	655.35	16.98%	\$ 3,592.55	\$ (266.45)	-6.90%	
Worker's Compensation	\$ 9,655.00	\$ 21,195.00	\$ 4,377.00	\$ 8,662.00	\$ 8,398.84	(263.16)	-3.04%	\$ 6,415.27	\$ (2,246.73)	-25.94%	
Five Year Trend-Personnel and Ben	\$ 761,976.00	\$ 948,140.00	\$ 1,138,233.00	\$ 1,158,997.00	\$ 1,494,868.44	335,871.44	28.98%	\$ 1,231,554.95	\$ 72,557.95	6.26%	

General Fund Expenditures										
	FY/2023	FY/2024	FY/2025	FY 2026	FY 2027	\$ Increase	%Increase	FY 2027	\$ Increase	%Increase
	ACTUAL	ACTUAL	ACTUAL	Adopted	Department	(Decrease)	(Decrease)	Proposed Budget	(Decrease)	(Decrease)
	Expenditures	Expenditures	Expenditures	Budget	Request					
** Sheriff **										
Training	\$ 9,920.00	\$ 12,400.00	\$ 7,063.00	\$ 12,000.00	\$ 15,000.00	3,000.00	25.00%	\$ 15,000.00	\$ 3,000.00	25.00%
Repairs & Maintenance			\$ 1,150.00	\$ 10,000.00	\$ 10,000.00	0.00	0.00%	\$ 2,500.00	\$ (7,500.00)	-75.00%
ADVERTISING			\$ 564.00	\$ 2,000.00	\$ 2,000.00	0.00	0.00%	\$ 1,000.00	\$ (1,000.00)	-50.00%
ELECTRICITY			\$ 6,980.00	\$ 8,000.00	\$ 8,000.00	0.00	0.00%	\$ 7,500.00	\$ (500.00)	-6.25%
Postage			\$ 206.00	\$ 400.00	\$ 400.00	0.00	0.00%	\$ 250.00	\$ (150.00)	-37.50%
Telecommunications			\$ 5,556.00	\$ 7,000.00	\$ 7,000.00	0.00	0.00%	\$ 6,000.00	\$ (1,000.00)	-14.29%
Mileage			\$ 13,067.00	\$ 3,000.00	\$ 15,000.00	12,000.00	400.00%	\$ 15,000.00	\$ 12,000.00	400.00%
Seminar Allowance				\$ 1,500.00	\$ 1,500.00	0.00	0.00%	\$ 1,500.00	\$ -	0.00%
Dues			\$ 16,290.00	\$ 16,200.00	\$ 17,000.00	800.00	4.94%	\$ 17,000.00	\$ 800.00	4.94%
DRUG TASK FORCE				\$ 3,000.00	\$ 3,000.00	0.00	0.00%	\$ -	\$ (3,000.00)	-100.00%
Miscellaneous Expenses			\$ 2,185.00		\$ 3,000.00	3,000.00		\$ 2,200.00	\$ 2,200.00	
DARE				\$ 1,500.00	\$ 1,500.00	0.00	0.00%	\$ 500.00	\$ (1,000.00)	-66.67%
Materials & Supplies			\$ 40,256.00	\$ 13,000.00	\$ 40,000.00	27,000.00	207.69%	\$ 40,000.00	\$ 27,000.00	207.69%
AMMO SIDE ARM/MAINT			\$ 26,936.00	\$ 8,000.00	\$ 10,000.00	2,000.00	25.00%	\$ 8,000.00	\$ -	0.00%
Janitorial supplies			\$ 49.00	\$ 5,000.00	\$ 5,000.00	0.00	0.00%	\$ 500.00	\$ (4,500.00)	-90.00%
Vehicle & Powered Vehicles			\$ 104,786.00	\$ 40,000.00	\$ 50,000.00	10,000.00	25.00%	\$ 50,000.00	\$ 10,000.00	25.00%
Police Supplies			\$ 22,520.00	\$ 12,000.00	\$ 12,000.00	0.00	0.00%	\$ 12,000.00	\$ -	0.00%
Clothing & Equipment			\$ 7,543.00	\$ 6,500.00	\$ 15,000.00	8,500.00	130.77%	\$ 12,000.00	\$ 5,500.00	84.62%
Auxiliary Staff Program			\$ 214.00	\$ 3,000.00	\$ 3,000.00	0.00	0.00%	\$ 1,500.00	\$ (1,500.00)	-50.00%
Furniture & Fixtures			\$ 1,351.00	\$ 4,000.00	\$ 4,000.00	0.00	0.00%	\$ 2,000.00	\$ (2,000.00)	-50.00%
Communications Equipment			\$ 5,452.00	\$ 13,500.00	\$ 6,000.00	(7,500.00)	-55.56%	\$ 6,000.00	\$ (7,500.00)	-55.56%
Motor Vehicles & Equipment				\$ 33,000.00	\$ 33,000.00	0.00	0.00%	\$ 33,000.00	\$ -	0.00%
Body Armor Accrual				\$ 2,000.00	\$ 2,000.00	0.00	0.00%	\$ 2,000.00	\$ -	0.00%
Capital Outlay			\$ 6,876.00	\$ 10,000.00	\$ 10,000.00	0.00	0.00%	\$ -	\$ (10,000.00)	-100.00%
Tasers - Annual Accrual	\$ -			\$ 2,000.00	\$ 2,000.00	0.00	0.00%	\$ 2,000.00	\$ -	0.00%
Five Year Trend-Non-Personnel Ope	\$ 9,920.00	\$ 12,400.00	\$ 269,044.00	\$ 216,600.00	\$ 275,400.00	58,800.00	27.15%	\$ 237,450.00	\$ 20,850.00	9.63%

Fire Services

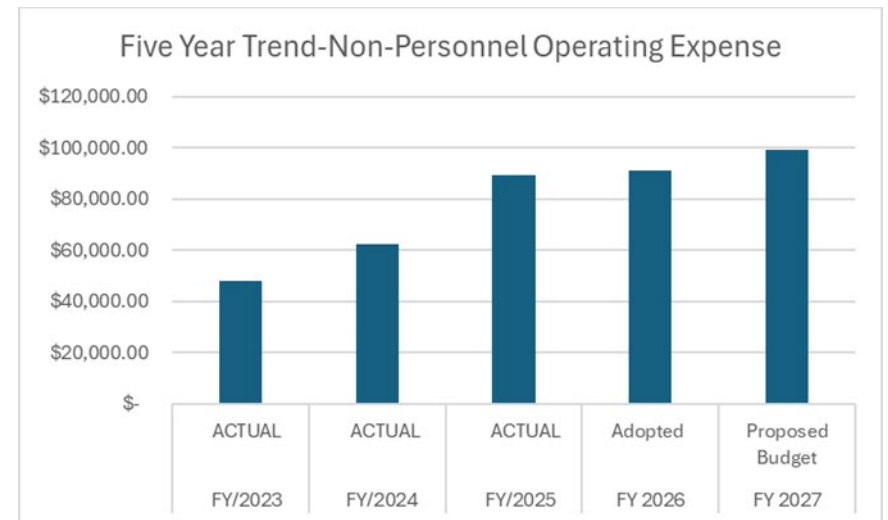
Personnel and Benefits			Non-Personnel Operating Expenses	
Proposed FY27			Proposed FY27	\$13,500
% Change from FY 26			% Change from FY 26	3.85%
Executive Summary of Projected Increases				
			This projected increase of \$500 is based off of the FY 25 actual expenditures that were incurred. These funds are designated to the Virginia Department of Forestry for county fire suppression.	



General Fund Expenditures							
	FY/2023	FY/2024	FY/2025	FY 2026	FY 2027	\$ Increase	%Increase
	ACTUAL	ACTUAL	ACTUAL	Adopted	Proposed Budget	(Decrease)	(Decrease)
	Expenditures	Expenditures	Expenditures	Budget			
** Fire Services **							
Prof Services - Forest Servi	\$ 10,941.00	\$ 10,941.00	\$ 11,390.00	\$ 11,000.00	\$ 11,500.00	\$ 500.00	4.55%
Volunteer Fireman's Assoc	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ -	0.00%
Five Year Trend-Non-Person	\$ 12,941.00	\$ 12,941.00	\$ 13,390.00	\$ 13,000.00	\$ 13,500.00	\$ 500.00	3.85%

Correction and Detention

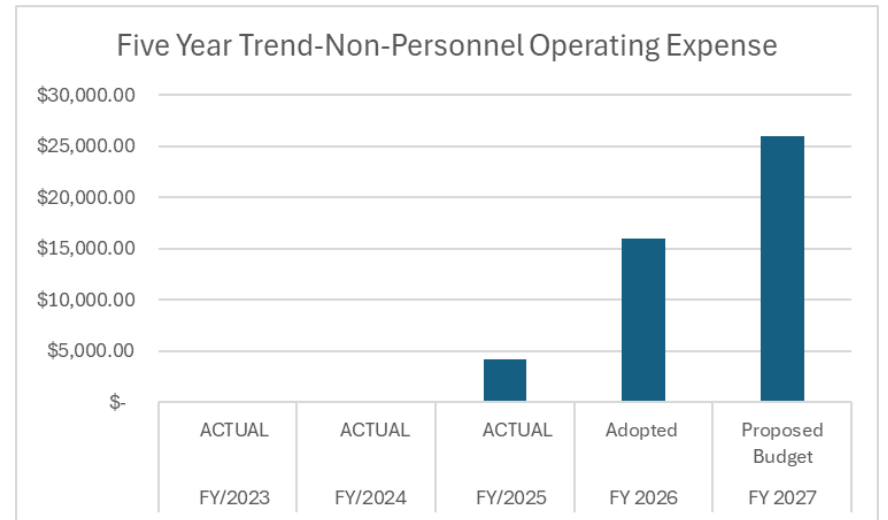
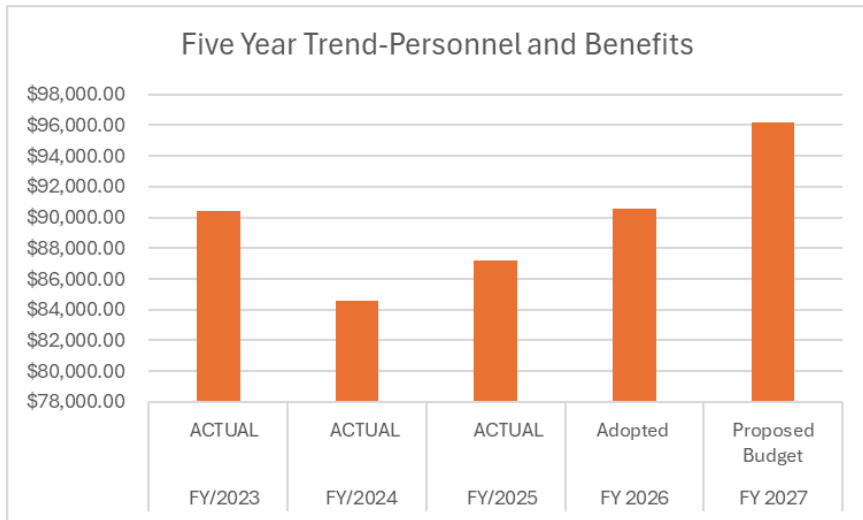
Personnel and Benefits			Non-Personnel Operating Expenses	
Proposed FY27			Proposed FY27	\$99,101
% Change from FY 26			% Change from FY 26	8.86%
Executive Summary of Projected Increases				
			This projected increase of \$8,068 is based on actual utilization of jail space by the county from FY 26.	



General Fund Expenditures							
	FY/2023	FY/2024	FY/2025	FY 2026	FY 2027	\$ Increase	%Increase
	ACTUAL	ACTUAL	ACTUAL	Adopted	Proposed Budget	(Decrease)	(Decrease)
	Expenditures	Expenditures	Expenditures	Budget			
** Correction & Detention **							
Purchase of Jail Space	\$ 43,489.00	\$ 57,886.00	\$ 84,561.00	\$ 86,033.00	\$ 94,101.00	\$ 8,068.00	9.38%
Purchase of Juv. Det. Space	\$ 4,650.00	\$ 4,650.00	\$ 4,650.00	\$ 5,000.00	\$ 5,000.00	\$ -	0.00%
Five Year Trend-Non-Personnel Operating Expense	\$ 48,139.00	\$ 62,536.00	\$ 89,211.00	\$ 91,033.00	\$ 99,101.00	\$ 8,068.00	8.86%

Building and Zoning

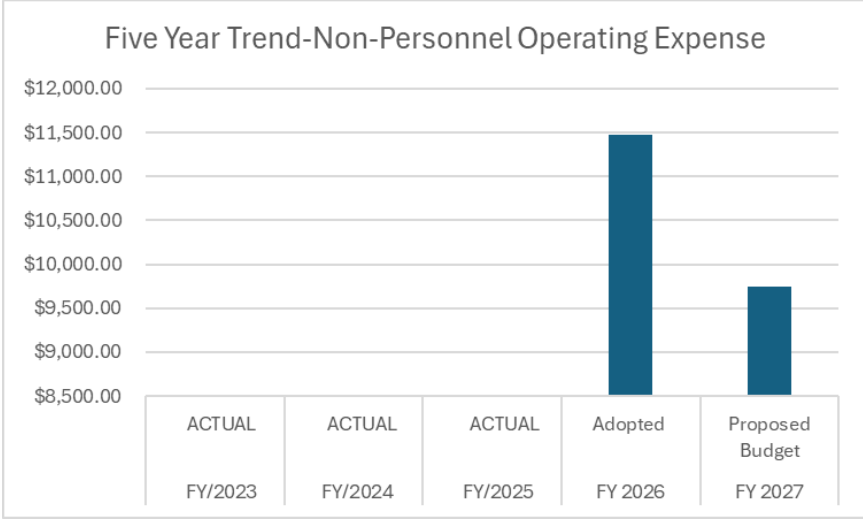
Personnel and Benefits			Non-Personnel Operating Expenses	
Proposed FY27	\$96,173.19		Proposed FY27	\$26,000
% Change from FY 26	6.2%		% Change from FY 26	62.5%
1 Full time 1 part time(4hours a week)				
Executive Summary of Projected Increases				
<p>This projected increase can be attributed to a salary adjustment and projected increases in benefits.</p>			<p>This projected increase of \$10,000 is to purchase new permitting and licensing software. The current software for the department is obsolete and does not allow other departments to utilize it as needed.</p>	



	FY/2023	FY/2024	FY/2025	FY 2026	FY 2027	\$ Increase	%Increase
	ACTUAL	ACTUAL	ACTUAL	Adopted	Proposed Budget	(Decrease)	(Decrease)
	Expenditures	Expenditures	Expenditures	Budget			
** Inspections **							
Salaries & Wages	\$ 55,729.00	\$ 58,635.00	\$ 60,872.00	\$ 62,183.00	\$ 64,048.49	\$ 1,865.49	3.00%
Part Time Salaries & Wages	\$ 14,412.00	\$ 5,247.00	\$ 5,422.00	\$ 6,500.00	\$ 7,000.00	\$ 500.00	7.69%
FICA	\$ 5,150.00	\$ 4,605.00	\$ 4,788.00	\$ 5,254.00	\$ 5,435.21	\$ 181.21	3.45%
VRS	\$ 6,027.00	\$ 6,375.00	\$ 7,537.00	\$ 6,660.00	\$ 9,011.62	\$ 2,351.62	35.31%
Health Insurance	\$ 7,510.00	\$ 8,040.00	\$ 8,119.00	\$ 8,986.00	\$ 9,876.00	\$ 890.00	9.90%
Life Insurance	\$ 296.00	\$ 314.00	\$ 284.00	\$ 292.00	\$ 269.00	\$ (23.00)	-7.88%
Worker's Compensation	\$ 1,297.00	\$ 1,350.00	\$ 159.00	\$ 687.00	\$ 532.86	\$ (154.14)	-22.44%
Five Year Trend-Personnel and B	\$ 90,421.00	\$ 84,566.00	\$ 87,181.00	\$ 90,562.00	\$ 96,173.19	\$ 5,611.19	6.20%
Management Consulting Servic				\$ 5,000.00	\$ 15,000.00	\$ 10,000.00	200.00%
Advertising			\$ 780.00		\$ 1,000.00	\$ 1,000.00	
ELECTRICITY			\$ 105.00		\$ -	\$ -	
Telecommunications			\$ 1,606.00		\$ 1,700.00	\$ 1,700.00	
Mileage			\$ 30.00		\$ 500.00	\$ 500.00	
Seminar Allowance				\$ 300.00	\$ 300.00	\$ -	0.00%
Materials & Supplies			\$ 1,725.00	\$ 5,000.00	\$ 5,000.00	\$ -	0.00%
Furniture & Fixtures	\$ -		\$ -	\$ 5,700.00	\$ 2,500.00	\$ (3,200.00)	-56.14%
Five Year Trend-Non-Personnel Operating Expense			\$ 4,246.00	\$ 16,000.00	\$ 26,000.00	\$ 10,000.00	62.50%

Animal Control

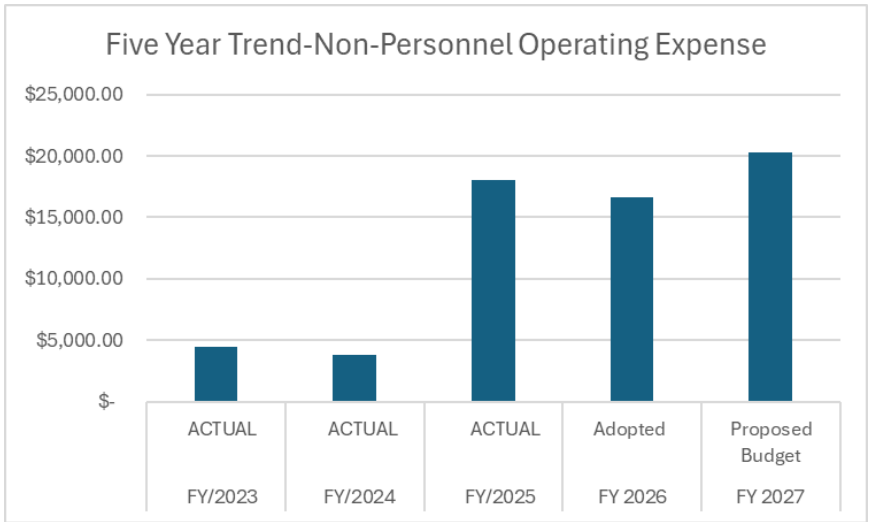
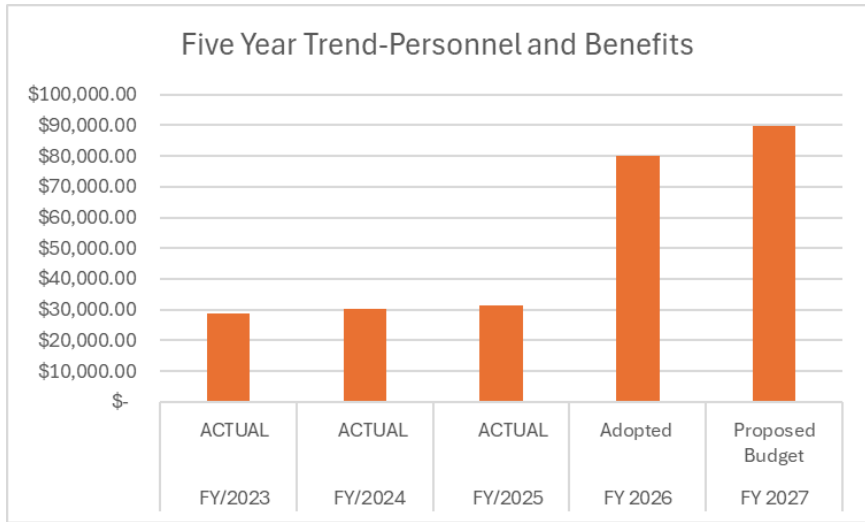
Personnel and Benefits			Non-Personnel Operating Expenses	
Proposed FY27			Proposed FY27	\$9,750
% Change from FY 26			% Change from FY 26	(-15.04%)
Executive Summary of Projected Increases				
			The decrease of \$1,726 for this department can be attributed to a decrease in capital improvements that were budgeted in FY 26.	



	FY/2023	FY/2024	FY/2025	FY 2026	FY 2027	\$ Increase	%Increase	FY 2027	\$ Increase	%Increase
	ACTUAL	ACTUAL	ACTUAL	Adopted	Department	(Decrease)	(Decrease)	Proposed Budget	(Decrease)	(Decrease)
	Expenditures	Expenditures	Expenditures	Budget	Request					
** Animal Control **										
Maintenance				\$ 1,500.00	\$ 1,500.00	0.00	0.00%	\$ 1,500.00	\$ -	0.00%
Electrical				\$ 2,400.00	\$ 2,400.00	0.00	0.00%	\$ 2,400.00	\$ -	0.00%
Telecommunications				\$ 876.00	\$ 1,000.00	124.00	14.16%	\$ 1,000.00	\$ 124.00	14.16%
Materials & Supplies				\$ 700.00	\$ 1,000.00	300.00	42.86%	\$ 750.00	\$ 50.00	7.14%
Janitorial Supplies						0.00		\$ 100.00	\$ 100.00	
Other Supplies				\$ 4,000.00	\$ 1,000.00	(3,000.00)	-75.00%	\$ 2,000.00	\$ (2,000.00)	-50.00%
capital improvments				\$ 2,000.00	\$ 2,000.00	0.00	0.00%	\$ 1,000.00	\$ (1,000.00)	-50.00%
Capital Outlay - Vehicle				\$ -		0.00		\$ 1,000.00	\$ 1,000.00	
Five Year Trend-Non-Personnel Operating Expense				\$ 11,476.00	\$ 8,900.00	(2,576.00)	-22.45%	\$ 9,750.00	\$ (1,726.00)	-15.04%

Emergency Services

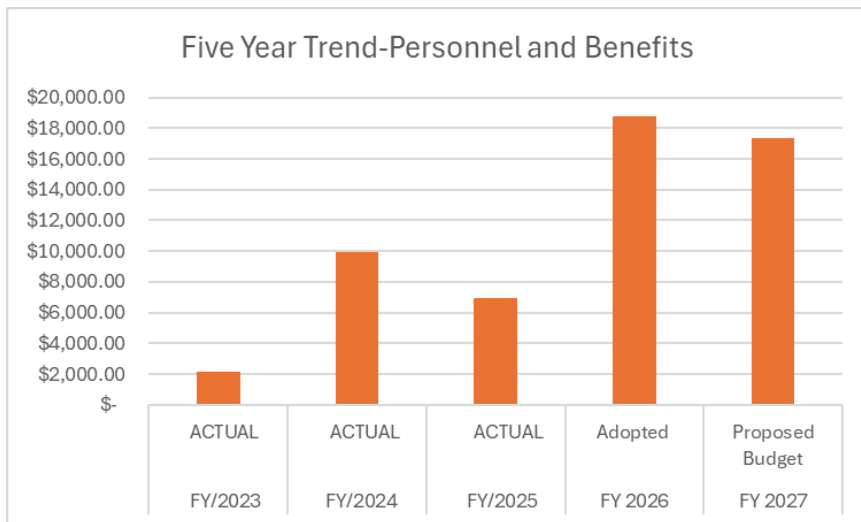
Personnel and Benefits			Non-Personnel Operating Expenses	
Proposed FY27	\$89,618.79		Proposed FY27	\$20,300
% Change from FY 26	11.98%		% Change from FY 26	22.29%
1 full time employee				
Executive Summary of Projected Increases				
<p>These increases can be attributed to salary adjustment and projected benefit increases for FY 27.</p>			<p>A projected increase of \$3,700 within this department can be attributed to items that have been pulled from the general operating expense. This is a newly established full-time position that supports the sheriff with communication officers and Emergency Management for the county.</p>	



	FY/2023	FY/2024	FY/2025	FY 2026	FY 2027	\$ Increase	%Increase	FY 2027	\$ Increase	%Increase
	ACTUAL	ACTUAL	ACTUAL	Adopted	Department	(Decrease)	(Decrease)	Proposed Budget	(Decrease)	(Decrease)
	Expenditures	Expenditures	Expenditures	Budget	Request					
** Emergency Services **										
Salaries & Wages	\$ 26,750.00	\$ 28,134.00	\$ 29,207.00	\$ 60,000.00	\$ 64,890.00	4,890.00	8.15%	\$ 64,890.00	\$ 4,890.00	8.15%
FICA	\$ 2,046.00	\$ 2,152.00	\$ 2,234.00	\$ 4,590.00	\$ 4,964.09	374.09	8.15%	\$ 4,964.09	\$ 374.09	8.15%
VRS				\$ 5,826.00	\$ 9,130.02	3,304.02	56.71%	\$ 9,130.02	\$ 3,304.02	56.71%
health insurance				\$ 8,986.00	\$ 9,876.00	890.00	9.90%	\$ 9,876.00	\$ 890.00	9.90%
life insurance				\$ 30.00	\$ 272.54	242.54	808.46%	\$ 272.00	\$ 242.00	806.67%
Worker's Compensation	\$ 34.00	\$ 50.00		\$ 600.00	\$ 486.68	(113.33)	-18.89%	\$ 486.68	\$ (113.32)	-18.89%
Five Year Trend-Personnel and Benefits	\$ 28,830.00	\$ 30,336.00	\$ 31,441.00	\$ 80,032.00	\$ 89,619.32	9,587.32	11.98%	\$ 89,618.79	\$ 9,586.79	11.98%
Professional Services	\$ 3,800.00	\$ 3,800.00	\$ 8,340.00	\$ 5,000.00	\$ 5,000.00	0.00	0.00%	\$ 5,000.00	\$ -	0.00%
LEPC				\$ 1,200.00	\$ 1,200.00	0.00	0.00%	\$ 1,200.00	\$ -	0.00%
Emergency Management			\$ 5,075.00		\$ 5,000.00	2,500.00		\$ 5,000.00	\$ 5,000.00	
Training					\$ 1,500.00	1,500.00		\$ 1,500.00	\$ 1,500.00	
Postage				\$ 500.00		(500.00)	-100.00%	\$ 100.00	\$ (400.00)	-80.00%
Telecommunications			\$ 1,950.00	\$ 1,500.00	\$ 2,000.00	500.00	33.33%	\$ 2,000.00	\$ 500.00	33.33%
Mileage			\$ 1,031.00	\$ 3,000.00	\$ 1,500.00	(1,500.00)	-50.00%	\$ 1,500.00	\$ (1,500.00)	-50.00%
Materials & Supplies	\$ 632.00		\$ 729.00	\$ 3,900.00	\$ 1,500.00	(2,400.00)	-61.54%	\$ 1,500.00	\$ (2,400.00)	-61.54%
misc.				\$ 1,500.00	\$ 1,500.00	0.00	0.00%	\$ 1,000.00	\$ (500.00)	-33.33%
Shelter Expenses			\$ 872.00	\$ -	\$ 1,000.00	1,000.00		\$ 1,000.00	\$ 1,000.00	
Furniture & Fixtures	\$ -			\$ -	\$ 500.00	500.00		\$ 500.00	\$ 500.00	
Five Year Trend-Non-Personnel Operating Expense	\$ 4,432.00	\$ 3,800.00	\$ 17,997.00	\$ 16,600.00	\$ 20,700.00	4,100.00	24.70%	\$ 20,300.00	\$ 3,700.00	22.29%

General Engineering (Custodial Services for County Office Space)

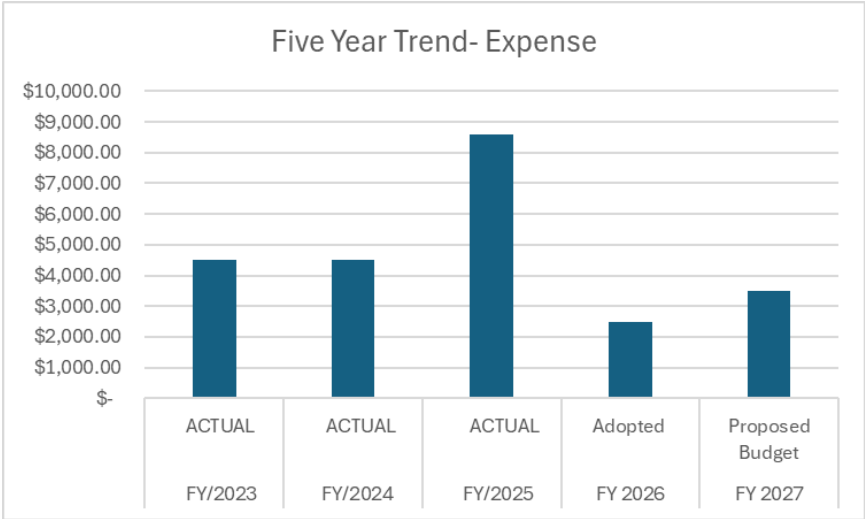
Personnel and Benefits			Non-Personnel Operating Expenses	
Proposed FY27	\$17,344		Proposed FY27	
% Change from FY 26	(-7.55%)		% Change from FY 26	
1 part time employee				
Executive Summary of Projected Increases				
The decrease within this department is based off actual expenses incurred in FY 25.				



	FY/2023	FY/2024	FY/2025	FY 2026	FY 2027	\$ Increase	%Increase	FY 2027	\$ Increase	%Increase
	ACTUAL	ACTUAL	ACTUAL	Adopted	Department	(Decrease)	(Decrease)	Proposed Budget	(Decrease)	(Decrease)
	Expenditures	Expenditures	Expenditures	Budget	Request					
** General Engineering **										
Salaries & Wages	\$ 1,279.00	\$ 9,205.00	\$ 4,782.00							
Part Time Salaries & Wages	\$ 718.00		\$ 1,673.00	\$ 16,963.00	\$ 17,000.00	37.00	0.22%	\$ 16,000.00	\$ 37.00	-5.68%
FICA	\$ 98.00	\$ 704.00	\$ 494.00	\$ 1,298.00	\$ 1,300.50	2.50	0.19%	\$ 1,224.00	\$ 2.50	-5.70%
Worker's Compensation	\$ 20.00	\$ 20.00		\$ 500.00	\$ 127.50	(372.50)	-74.50%	\$ 120.00	\$ (372.50)	-76.00%
Five Year Trend-Personnel and B	\$ 2,115.00	\$ 9,929.00	\$ 6,949.00	\$ 18,761.00	\$ 18,428.00	(333.00)	-1.77%	\$ 17,344.00	\$ (372.50)	-7.55%

General District Court

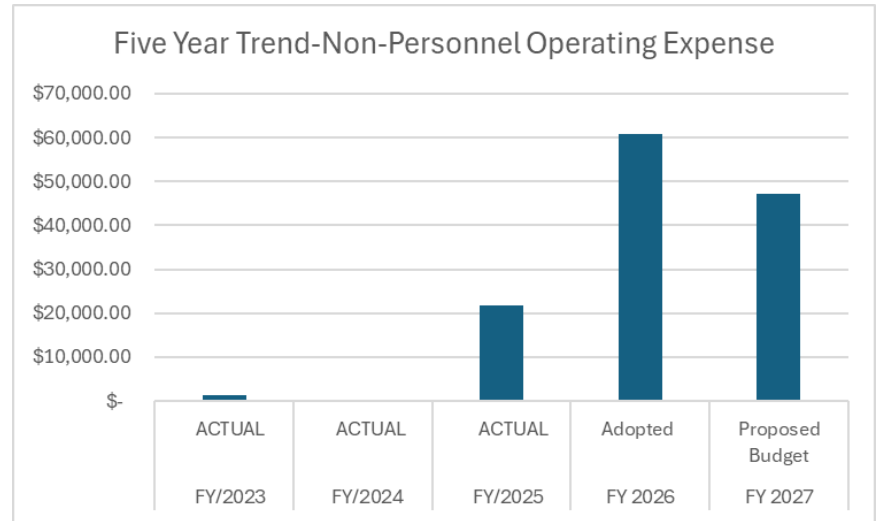
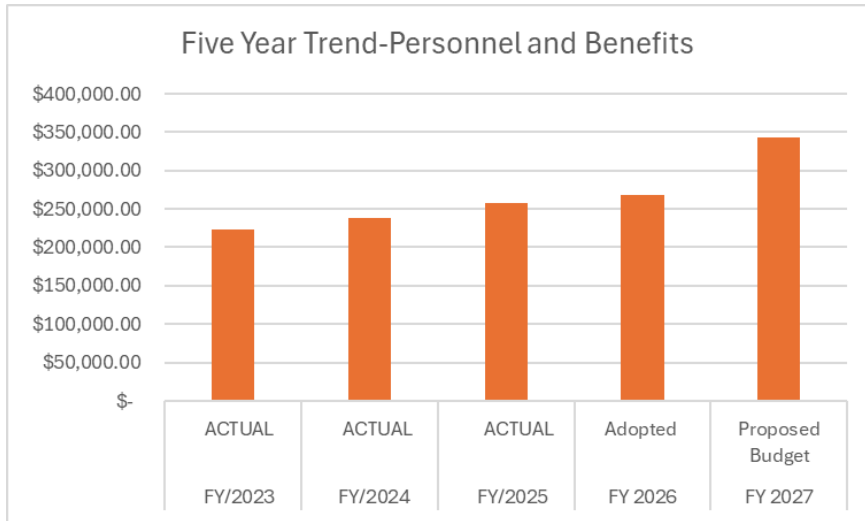
Personnel and Benefits			Non-Personnel Operating Expenses	
Proposed FY27			Proposed FY27	\$3,500
% Change from FY 26			% Change from FY 26	40%
Executive Summary of Projected Increases				
<p>These employees are state employees and are paid by the state of Virginia. Each year this department asks for a stipend that has not been included in these projections.</p>			<p>This \$1,000 increase is based off actual expenditures in FY 25 for materials and supplies.</p>	



General Fund Expenditures										
	FY/2023	FY/2024	FY/2025	FY 2026	FY 2027	\$ Increase	%Increase	FY 2027	\$ Increase	%Increase
	ACTUAL	ACTUAL	ACTUAL	Adopted	Department	(Decrease)	(Decrease)	Proposed Budget	(Decrease)	(Decrease)
	Expenditures	Expenditures	Expenditures	Budget	Request					
** General District Court **										
Staff Stipend	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ -	\$ 4,500.00	4,500.00		\$ -	\$ -	
Telecommunications			\$ 2,060.00	\$ 2,000.00	\$ 2,000.00	0.00	0.00%	\$ 2,000.00	\$ -	0.00%
Materials & Supplies	\$ -		\$ 2,021.00	\$ 500.00	\$ 1,500.00	1,000.00	200.00%	\$ 1,500.00	\$ 1,000.00	200.00%
Five Year Trend- Expense	\$ 4,500.00	\$ 4,500.00	\$ 8,581.00	\$ 2,500.00	\$ 8,000.00	\$ 5,500.00	\$ 2.00	\$ 3,500.00	\$ 1,000.00	40.00%

Circuit Court

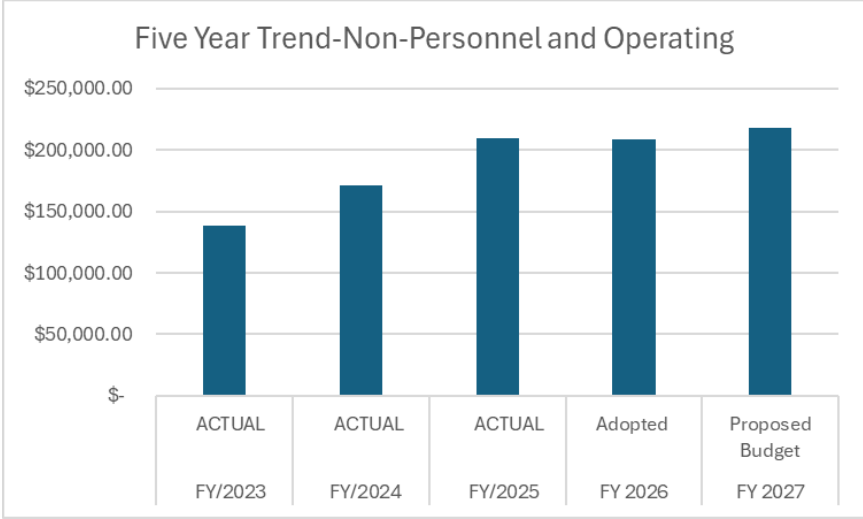
Personnel and Benefits			Non-Personnel Operating Expenses	
Proposed FY27	\$343,417.09		Proposed FY27	\$ 42,150
% Change from FY 26	28.18%		% Change from FY 26	(-22.55)
4 Full time employees				
Executive Summary of Projected Increases				
This increase is due to an additional position provided and funded by the state compensation board, along with projected benefit increases.			This decrease of \$13,730 is based off actual expenditures incurred in FY 25.	



General Fund Expenditures										
	FY/2023	FY/2024	FY/2025	FY 2026	FY 2027	\$ Increase	%Increase	FY 2027	\$ Increase	%Increase
	ACTUAL	ACTUAL	ACTUAL	Adopted	Department	(Decrease)	(Decrease)	Proposed Budget	(Decrease)	(Decrease)
	Expenditures	Expenditures	Expenditures	Budget	Request					
** Circuit Court **										
Compensation of Jurors	\$ 1,106.00	\$ 1,300.00	\$ 1,999.00	\$ 1,200.00	\$ 1,200.00	0.00	0.00%	\$ 1,200.00	\$ -	0.00%
Compensation of Jury Commiss				\$ 400.00	\$ 800.00	400.00	100.00%	\$ 800.00	\$ -	100.00%
Furniture & Fixtures										
Salaries & Wages	\$ 92,345.00	\$ 97,531.00	\$ 101,265.00	\$ 105,241.00	\$ 108,398.23	3,157.23	3.00%	\$ 108,398.23	\$ 3,157.23	3.00%
Salaries & Wages	\$ 76,632.00	\$ 81,818.00	\$ 92,058.00	\$ 94,937.00	\$ 108,771.00	13,834.00	14.57%	\$ 98,771.00	\$ 3,834.00	4.04%
Salaries & Wages					\$ 41,622.00	41,622.00		\$ 41,622.00	\$ 41,622.00	100.00%
FICA	\$ 12,101.00	\$ 12,925.00	\$ 14,002.00	\$ 15,115.00	\$ 19,797.53	4,682.53	30.98%	\$ 19,032.53	\$ 3,917.53	25.92%
VRS	\$ 17,850.00	\$ 19,093.00	\$ 22,323.00	\$ 21,161.00	\$ 32,585.47	11,424.47	53.99%	\$ 31,178.47	\$ 10,017.47	47.34%
Health Insurance	\$ 22,470.00	\$ 24,120.00	\$ 24,356.00	\$ 26,957.00	\$ 39,504.00	12,547.00	46.54%	\$ 39,504.00	\$ 12,547.00	46.54%
Life Insurance	\$ 896.00	\$ 960.00	\$ 902.00	\$ 929.00	\$ 1,086.92	157.92	17.00%	\$ 1,044.92	\$ 115.92	12.48%
Worker's Compensation	\$ 239.00	\$ 250.00	\$ 476.00	\$ 1,975.00	\$ 1,940.93	(34.07)	-1.72%	\$ 1,865.93	\$ (109.07)	-5.52%
Five Year Trend-Personnel and Benefits	\$ 223,639.00	\$ 237,997.00	\$ 257,381.00	\$ 267,915.00	\$ 355,706.09	87,791.09	32.77%	\$ 343,417.09	\$ 75,502.09	28.18%
Postage				\$ 480.00	\$ -	(480.00)	-100.00%	\$ 500.00	\$ 20.00	-100.00%
Accounting & Auditing Servic	\$ 1,188.00		\$ 1,228.00	\$ 5,000.00	\$ 5,000.00	0.00	0.00%	\$ 2,500.00	\$ (2,500.00)	-50.00%
Repairs & Maintenance				\$ 4,000.00	\$ 4,000.00	0.00	0.00%	\$ 2,500.00	\$ (1,500.00)	-37.50%
Postage			\$ 154.00	\$ 1,500.00	\$ 1,500.00	0.00	0.00%	\$ 250.00	\$ (1,250.00)	-83.33%
Telecommunications			\$ 2,888.00	\$ 3,500.00	\$ 3,500.00	0.00	0.00%	\$ 3,000.00	\$ (500.00)	-14.29%
Mileage				\$ 4,500.00	\$ 4,500.00	0.00	0.00%	\$ 1,000.00	\$ (3,500.00)	-77.78%
dues			\$ 340.00	\$ 400.00	\$ 400.00	0.00	0.00%	\$ 400.00	\$ -	0.00%
Materials & Supplies			\$ 16,580.00	\$ 2,000.00	\$ 2,000.00	0.00	0.00%	\$ 16,000.00	\$ 14,000.00	700.00%
capital improvments				\$ 30,000.00	\$ 30,000.00	0.00	0.00%	\$ 20,000.00	\$ (10,000.00)	-33.33%
Furniture & Fixtures			\$ 615.00	\$ 4,500.00	\$ 4,500.00	0.00	0.00%	\$ 1,000.00	\$ (3,500.00)	-77.78%
Land Records on Internet	\$ -			\$ 5,000.00	\$ -	(5,000.00)	-100.00%	\$ -	\$ (5,000.00)	-100.00%
Five Year Trend-Non-Personnel Operating Expense	\$ 1,188.00	\$ -	\$ 21,805.00	\$ 60,880.00	\$ 55,400.00	(5,480.00)	-9.00%	\$ 47,150.00	\$ (13,730.00)	-22.55%

Health Services-Valley Community Services Board, Local Health Department, Valley Programs for Aging Services, Medical Examiner

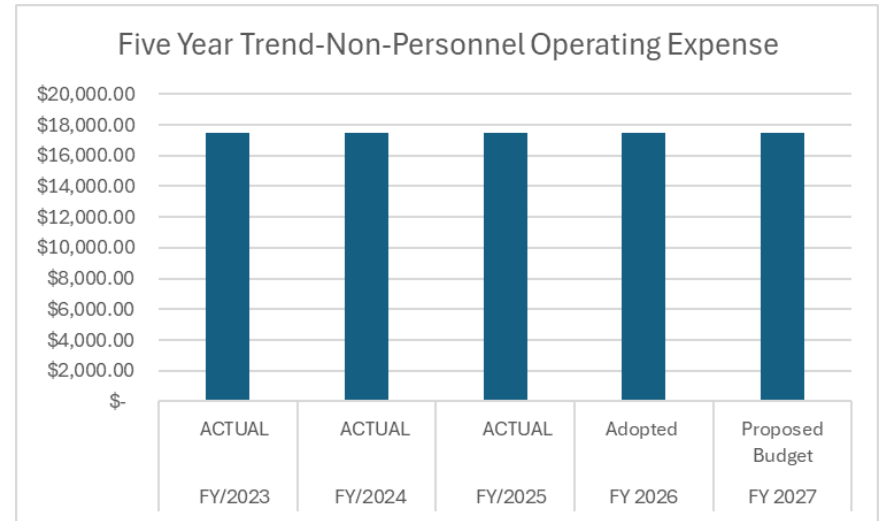
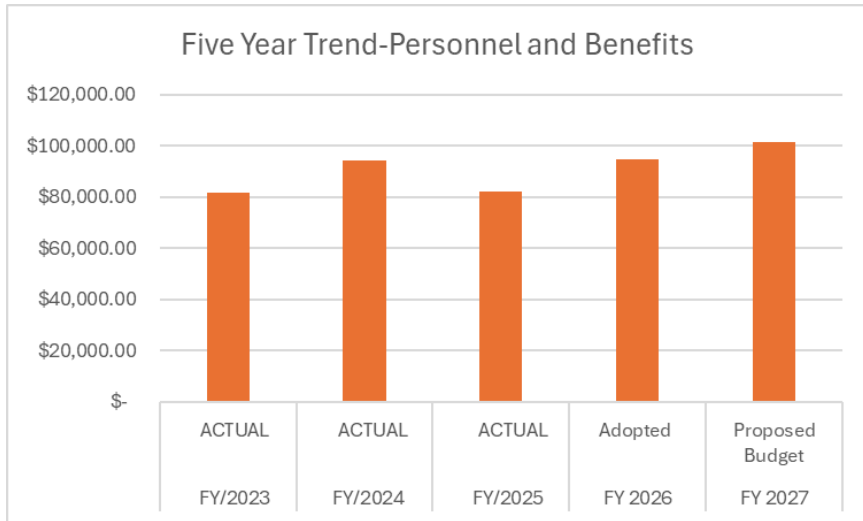
Personnel and Benefits			Non-Personnel Operating Expenses	
Proposed FY27			Proposed FY27	\$217,553.63
% Change from FY 26			% Change from FY 26	4.12%
Executive Summary of Projected Increases				
			<p>Within this department the county is seeing an increase of \$6,672 in the payment request from the state health department which is derived from the JLARC local match rate which is 45% for Highland County.</p> <p>The additional increase of \$1,935.63 is due the 10% match rate to VCSB stipulated in VA Code 37.2-509</p>	



	FY/2023	FY/2024	FY/2025	FY 2026	FY 2027	\$ Increase	%Increase
	ACTUAL	ACTUAL	ACTUAL	Adopted	Proposed Budget	(Decrease)	(Decrease)
	Expenditures	Expenditures	Expenditures	Budget			
** Local Health Department *							
Payment to State Health Depa	\$ 93,764.00	\$ 128,703.00	\$ 138,775.00	\$ 147,580.00	\$ 154,252.00	\$ 6,672.00	4.52%
** Valley Program For Aging*							
Transportation Funding	\$ 2,500.00	\$ 5,625.00	\$ 9,375.00	\$ 7,500.00	\$ 7,500.00	\$ -	0.00%
Valley Program for Aging	\$ 35,000.00	\$ 28,125.00	\$ 46,875.00	\$ 37,500.00	\$ 37,500.00	\$ -	0.00%
** Mental Health Services **							
Valley Community Services Bo	\$ 7,060.00	\$ 8,859.00	\$ 14,874.00	\$ 16,166.00	\$ 18,101.63	\$ 1,935.63	11.97%
** State & Local Hospitaliza							
Hospitalization							
** Medical Examiner **							
Medical Examiner Fee	\$ 40.00	\$ 40.00	\$ 40.00	\$ 200.00	\$ 200.00	\$ -	0.00%
Five Year Trend-Non-Personnel and Operating	\$ 138,364.00	\$ 171,352.00	\$ 209,939.00	\$ 208,946.00	\$ 217,553.63	\$ 8,607.63	4.12%

Recreation Department

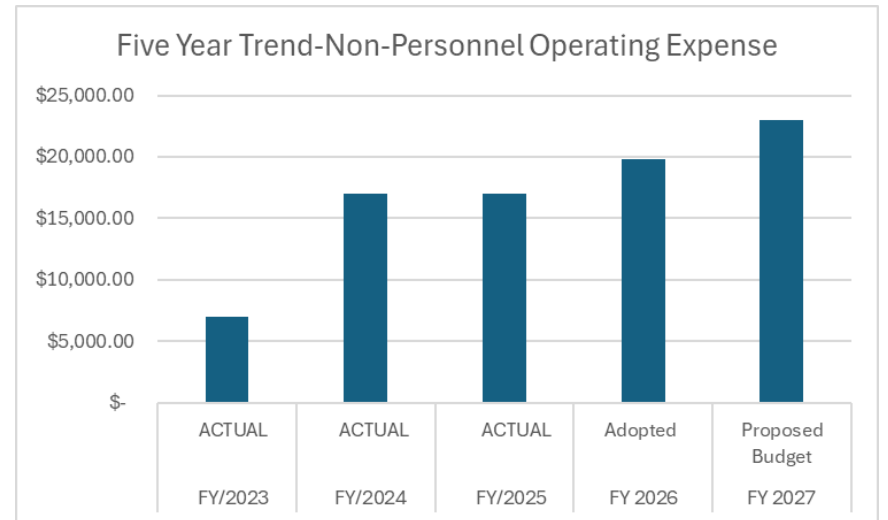
Personnel and Benefits			Non-Personnel Operating Expenses	
Proposed FY27	\$101,564.20		Proposed FY27	\$17,500
% Change from FY 26	7.36%		% Change from FY 26	0
1 full time 10 part time summer employees				
Executive Summary of Projected Increases				
This projected increase is due to a salary adjustment and the projected increase in benefit costs in FY 27.				



	FY/2023	FY/2024	FY/2025	FY 2026	FY 2027	\$ Increase	%Increase	FY 2027	\$ Increase	%Increase
	ACTUAL	ACTUAL	ACTUAL	Adopted	Department	(Decrease)	(Decrease)	Proposed Budget	(Decrease)	(Decrease)
	Expenditures	Expenditures	Expenditures	Budget	Request					
** Recreation Facilities **										
Salaries and Wages	\$ 42,277.00	\$ 40,402.00	\$ 41,938.00	\$ 42,681.00	\$ 43,961.43	1,280.43	3.00%	\$ 43,961.43	\$ 1,280.43	3.00%
POOL-Part Time Salaries & Wa	\$ 28,907.00	\$ 41,752.00	\$ 29,317.00	\$ 40,000.00	\$ 40,000.00	0.00	0.00%	\$ 35,000.00	\$ (5,000.00)	-12.50%
FICA	\$ 5,448.00	\$ 6,287.00	\$ 5,454.00	\$ 6,325.00	\$ 6,423.05	98.05	1.55%	\$ 6,040.55	\$ (284.45)	-4.50%
VRS	\$ 4,071.00	\$ 4,536.00	\$ 5,086.00	\$ 4,571.00	\$ 6,185.37	1,614.37	35.32%	\$ 6,185.37	\$ 1,614.37	35.32%
Health Insurance					\$ 9,600.00	9,600.00		\$ 9,600.00	\$ 9,600.00	
Life Insurance	\$ 203.00	\$ 215.00	\$ 195.00	\$ 201.00	\$ 184.64	(16.36)	-8.14%	\$ 184.64	\$ (16.36)	-8.14%
Worker's Compensation	\$ 956.00	\$ 1,000.00	\$ 159.00	\$ 827.00	\$ 629.71	(197.29)	-23.86%	\$ 592.21	\$ (234.79)	-28.39%
Five Year Trend-Personnel and Benefits	\$ 81,862.00	\$ 94,192.00	\$ 82,149.00	\$ 94,605.00	\$ 106,984.20	12,379.20	13.09%	\$ 101,564.20	\$ 6,959.20	7.36%
Program Directors		\$ 700.00				0.00			\$ -	
POOL- Certification / Traini	\$ 700.00		\$ 700.00	\$ 700.00	\$ 700.00	0.00	0.00%	\$ 700.00	\$ -	0.00%
POOL-Maintenance	\$ 1,850.00	\$ 1,850.00	\$ 1,850.00	\$ 1,850.00	\$ 1,850.00	0.00	0.00%	\$ 1,850.00	\$ -	0.00%
Advertising	\$ 1,100.00	\$ 1,100.00	\$ 1,100.00	\$ 1,100.00	\$ 1,100.00	0.00	0.00%	\$ 1,100.00	\$ -	0.00%
POOL-Electricity	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	0.00	0.00%	\$ 4,000.00	\$ -	0.00%
POOL-Water & Sewer	\$ 1,000.00	\$ 1,000.00		\$ 1,000.00	\$ 1,000.00	0.00	0.00%	\$ 1,000.00	\$ -	0.00%
Postage	\$ 250.00	\$ 250.00	\$ 1,250.00	\$ 250.00	\$ 250.00	0.00	0.00%	\$ 250.00	\$ -	0.00%
Telephone	\$ 800.00	\$ 800.00	\$ 800.00	\$ 800.00	\$ 800.00	0.00	0.00%	\$ 800.00	\$ -	0.00%
Auto Expense	\$ 1,100.00	\$ 1,100.00	\$ 1,100.00	\$ 1,100.00	\$ 1,100.00	0.00	0.00%	\$ 1,100.00	\$ -	0.00%
Office Supplies	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	0.00	0.00%	\$ 200.00	\$ -	0.00%
POOL-Basic Supplies	\$ 500.00	\$ 3,500.00	\$ 500.00	\$ 500.00	\$ 500.00	0.00	0.00%	\$ 500.00	\$ -	0.00%
Program Expense	\$ 3,000.00		\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	0.00	0.00%	\$ 3,000.00	\$ -	0.00%
POOL-Equipment	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	0.00	0.00%	\$ 3,000.00	\$ -	0.00%
Five Year Trend-Non-Personnel Operating Expense	\$ 17,500.00	\$ 17,500.00	\$ 17,500.00	\$ 17,500.00	\$ 17,500.00	0.00	0.00%	\$ 17,500.00		

Highland County Public Library

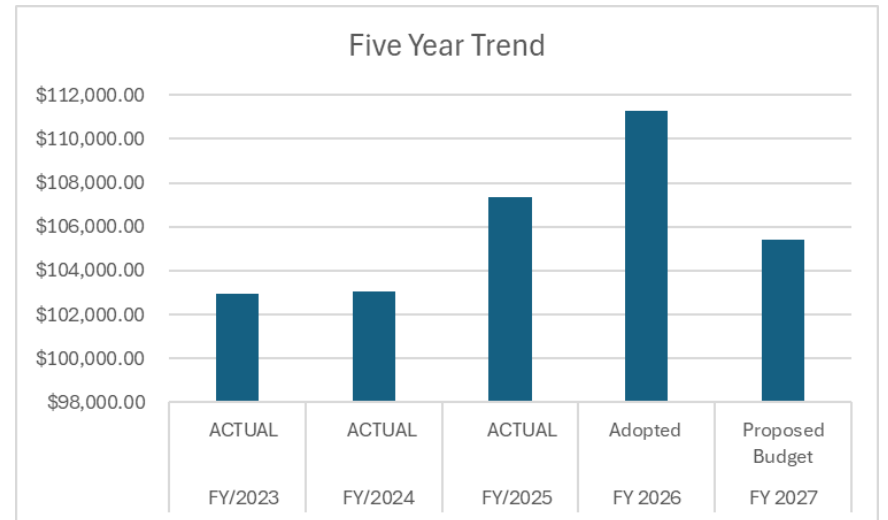
Personnel and Benefits			Non-Personnel Operating Expenses	
Proposed FY27	\$117,344.67		Proposed FY27	\$23,000
% Change from FY 26	39.89%		% Change from FY 26	15.97%
1 fulltime and 1 part time				
Executive Summary of Projected Increases				
<p>This substantial increase reflects a correction to ensure compensation is aligned with the employee’s tenure, experience, and long-standing contributions in the role.</p>			<p>This increase of \$3,167 is due to increases in utility costs.</p>	



	FY/2023	FY/2024	FY/2025	FY 2026	FY 2027	\$ Increase	%Increase	FY 2027	\$ Increase	%Increase
	ACTUAL	ACTUAL	ACTUAL	Adopted	Department	(Decrease)	(Decrease)	Proposed Budget	(Decrease)	(Decrease)
	Expenditures	Expenditures	Expenditures	Budget	Request					
** Library **										
Salaries & Wages	\$ 42,754.00	\$ 44,854.00	\$ 46,561.00	\$ 47,443.00	\$ 48,866.29	1,423.29	3.00%	\$ 67,333.00	\$19,890.00	41.92%
Part Time Salaries & Wages	\$ 14,260.00	\$ 13,890.00	\$ 18,058.00	\$ 17,181.00	\$ 17,696.43	515.43	3.00%	\$ 25,000.00	\$ 7,819.00	45.51%
FICA	\$ 2,121.00	\$ 2,169.00	\$ 2,320.00	\$ 4,943.00	\$ 5,092.05	149.05	3.02%	\$ 7,063.47	\$ 2,120.47	42.90%
VRS	\$ 4,462.00	\$ 4,688.00	\$ 4,473.00	\$ 4,607.00	\$ 5,145.62	538.62	11.69%	\$ 7,096.90	\$ 2,489.90	54.05%
Health Insurance	\$ 7,490.00	\$ 8,040.00	\$ 8,119.00	\$ 8,986.00	\$ 9,876.00	890.00	9.90%	\$ 9,876.00	\$ 890.00	9.90%
Life Insurance	\$ 225.00	\$ 239.00	\$ 216.00	\$ 223.00	\$ 205.24	(17.76)	-7.96%	\$ 282.80	\$ 59.80	26.82%
Worker's Compensation	\$ 105.00	\$ 125.00	\$ 159.00	\$ 500.00	\$ 499.22	(0.78)	-0.16%	\$ 692.50	\$ 192.50	38.50%
Five Year Trend-Personnel and Benefits	\$ 71,417.00	\$ 74,005.00	\$ 79,906.00	\$ 83,883.00	\$ 87,380.85	3,497.85	4.17%	\$ 117,344.67	\$33,461.67	39.89%
Custodial	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 2,500.00	1,000.00	66.67%	\$ 2,500.00	\$ 1,000.00	66.67%
Electricity	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	0.00	0.00%	\$ 2,000.00	\$ -	0.00%
Heat	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 5,000.00	1,500.00	42.86%	\$ 5,000.00	\$ 1,500.00	42.86%
Miscellaneous	\$ -	\$ 10,000.00	\$ 10,000.00	\$ 12,833.00	\$ 13,500.00	667.00	5.20%	\$ 13,500.00	\$ 667.00	5.20%
Five Year Trend-Non-Personnel Operating Expense	\$ 7,000.00	\$ 17,000.00	\$ 17,000.00	\$ 19,833.00	\$ 23,000.00	3,167.00	15.97%	\$ 23,000.00	\$ 3,167.00	15.97%

Planning and Economic Development

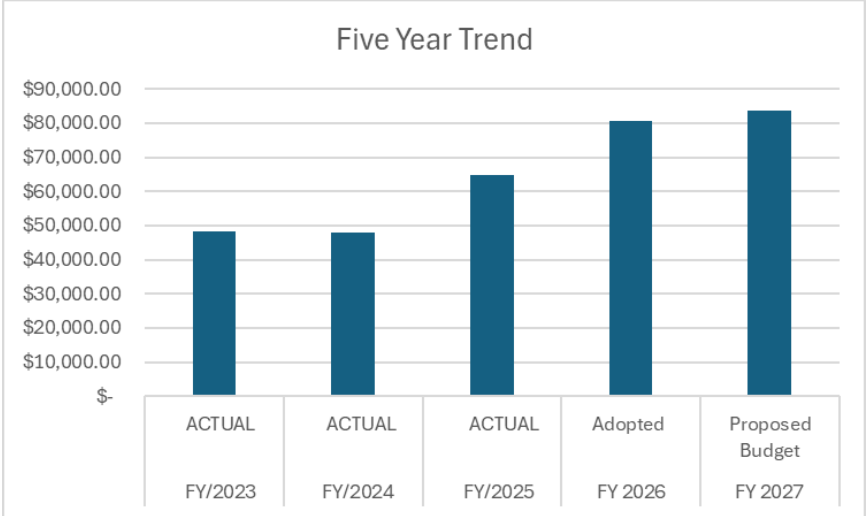
Personnel and Benefits			Non-Personnel Operating Expenses	
Proposed FY27			Proposed FY27	\$105,395
% Change from FY 26			% Change from FY 26	(-1.36%)
Executive Summary of Projected Increases				
			This decrease is due to no request for the Summer Youth Program for FY 27. There are increases requested in other departments.	



	FY/2023	FY/2024	FY/2025	FY 2026	FY 2027	\$ Increase	%Increase	FY 2027	\$ Increase	%Increase
	ACTUAL	ACTUAL	ACTUAL	Adopted	Department	(Decrease)	(Decrease)	Proposed Budget	(Decrease)	(Decrease)
	Expenditures	Expenditures	Expenditures	Budget	Request					
** Planning **										
CSPDC	\$ 9,415.00	\$ 9,632.00	\$ 9,779.00	\$18,956.00	\$21,007.00	2,051.00	10.82%	\$ 21,007.00	\$ 2,051.00	0.00%
Blue Ridge Community College	\$ 2,686.00	\$ 2,686.00	\$ 1,766.00	\$ 1,766.00	\$ 1,766.00	0.00	0.00%	\$ 1,766.00	\$ -	0.00%
Board of Zoning Appeals				\$ 500.00	\$ 500.00	0.00	0.00%	\$ 500.00	\$ -	0.00%
Planning Commission	\$ 1,400.00	\$ 1,150.00		\$ 1,500.00	\$ 1,500.00	0.00	0.00%	\$ 1,500.00	\$ -	0.00%
Board of Building Code Appea				\$ 200.00	\$ 200.00	0.00	0.00%	\$ 200.00	\$ -	0.00%
** Community Development **						0.00			\$ -	
Chamber of Commerce	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$15,000.00	\$15,000.00	0.00	0.00%	\$ 15,000.00	\$ -	0.00%
Shenandoah Valley Partnershi	\$ 7,022.00	\$ 7,022.00	\$ 7,022.00	\$ 7,022.00	\$ 7,022.00	0.00	0.00%	\$ 7,022.00	\$ -	0.00%
4-H Camp	\$ 350.00	\$ 350.00	\$ 250.00	\$ 250.00	\$ 250.00	0.00	0.00%	\$ 500.00	\$ 250.00	100.00%
Youth Employment Program	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$12,000.00	\$ -	(12,000.00)	-100.00%	\$ -	\$ (12,000.00)	
Mt. Soil & Water Conservatio	\$ 3,000.00		\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	0.00	0.00%	\$ 3,000.00	\$ -	
Talking Book Center	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	0.00	0.00%	\$ 1,000.00	\$ -	
VAIL	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	0.00	0.00%	\$ 2,000.00	\$ -	0.00%
Allegheny Mountain Radio	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	0.00	0.00%	\$ 5,000.00	\$ 3,800.00	
Safehome		\$ 3,250.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	0.00	0.00%	\$ 4,000.00	\$ -	
** Economic Dev Authority **						0.00			\$ -	
Professional Services	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 3,000.00	500.00	20.00%	\$ 2,500.00	\$ -	-16.67%
Liability Insurance	\$ 391.00		\$ 391.00	\$ 400.00	\$ 400.00	0.00	0.00%	\$ 400.00	\$ -	0.00%
Transient Occupancy Tax	\$ 24,974.00	\$ 25,266.00	\$ 27,415.00	\$25,000.00	\$25,000.00	0.00	0.00%	\$ 25,000.00		
** Economic Development Proj						0.00			\$ -	
Project / Program Funding						0.00			\$ -	
Incentive / Program Funding	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$15,000.00	\$20,000.00	5,000.00	33.33%	\$ 15,000.00	\$ -	-25.00%
Five Year Trend	\$ 102,938.00	\$ 103,056.00	\$ 107,323.00	\$111,294.00	\$ 106,845.00	(4,449.00)	-4.00%	\$ 105,395.00	\$ (5,899.00)	-1.36%

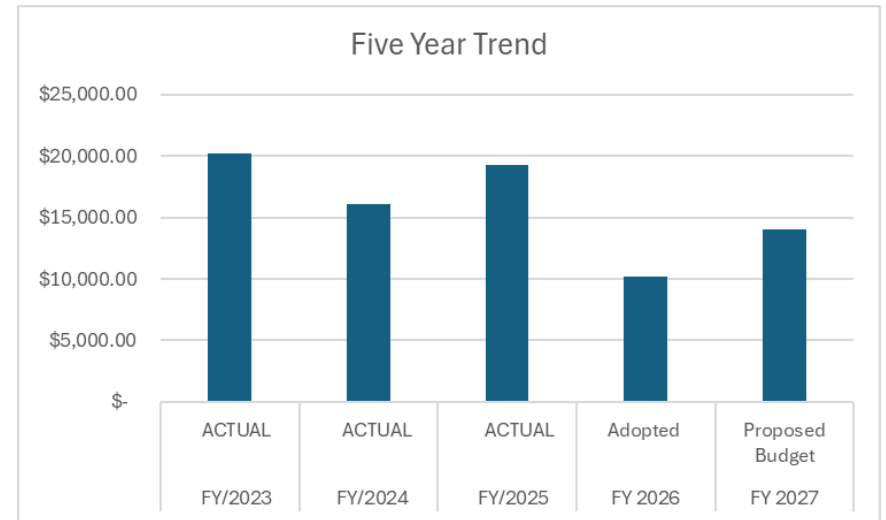
Cooperative Extension

Personnel and Benefits			Non-Personnel Operating Expenses	
Proposed FY27			Proposed FY27	\$83,773.14
% Change from FY 26			% Change from FY 26	3.8%
Executive Summary of Projected Increases				
			This funding amount represents 14.1% of the total operating cost.	



Miscellaneous Expenses

Personnel and Benefits			Non-Personnel Operating Expenses	
Proposed FY27			Proposed FY27	\$14,050.00
% Change from FY 26			% Change from FY 26	38.42%
Executive Summary of Projected Increases				
			This increase of \$3,900 is based on expenses incurred during FY 25.	



	FY/2023	FY/2024	FY/2025	FY 2026	FY 2027	\$ Increase	%Increase
	ACTUAL	ACTUAL	ACTUAL	Adopted	Proposed Budget	(Decrease)	(Decrease)
	Expenditures	Expenditures	Expenditures	Budget			
Salary - Separation	\$ 788.00	\$ 308.00	\$ 6,496.00	\$ 500.00	\$ 500.00	\$ -	0.00%
FICA	\$ 60.00	\$ 24.00		\$ 50.00	\$ 50.00	\$ -	0.00%
VRS	\$ 1,012.00	\$ 792.00		\$ 500.00	\$ 500.00	\$ -	0.00%
Health Insurance	\$ 7,258.00	\$ 2,148.00	\$ 4,088.00	\$ 1,000.00	\$ 5,000.00	\$ 4,000.00	400.00%
Life Insurance				\$ 100.00	\$ -	\$ (100.00)	-100.00%
Worker's Compensation					\$ -	\$ -	
Refunds	\$ 3,896.00	\$ 6,189.00		\$ 1,000.00	\$ 1,000.00	\$ -	0.00%
** Miscellaneous Programs **						\$ -	
Replacement Checks						\$ -	
Multiflora Rose Program	\$ 1,401.00	\$ 1,572.00	\$ 1,866.00	\$ 2,000.00	\$ 2,000.00	\$ -	0.00%
** Local Sales Tax **						\$ -	
1% Local Sales Tax - Town	\$ 5,763.00	\$ 5,015.00	\$ 6,864.00	\$ 5,000.00	\$ 5,000.00	\$ -	0.00%
Five Year Trend	\$ 20,178.00	\$ 16,048.00	\$ 19,314.00	\$ 10,150.00	\$ 14,050.00	\$ 3,900.00	38.42%

GENERAL FUND CONDENSED BUDGET

COUNTY ADMIN RECCOMENDATION		FY 27 Proposal
Board of Supervisors-salaries and benefits	\$	39,337.00
Operating	\$	21,100.00
County Administration--Salaries and Benefits	\$	196,741.25
Operating	\$	15,400.00
Legal Services (County Attorney)	\$	80,000.00
Independent Auditor	\$	55,000.00
Commissioner of the Revenue--Salary and Benefits	\$	189,282.12
Operating	\$	12,350.00
Assessor	\$	33,500.00
Treasurer-Salary and Benefits	\$	177,322.72
OPERATING	\$	43,000.00
Purchasing and Operating Expenses	\$	306,000.00
Registrar--salary and benefits	\$	154,002.13
OPERATING	\$	79,500.00
General District Court	\$	-
OPERATIONS	\$	3,500.00
Clerk of the Circuit Court--salary and benefits	\$	343,417.09
OPERATING	\$	42,150.00
Commonwealth Attorney-salary and benefits	\$	288,066.68
OPERATING	\$	21,450.00

Sheriff-salary and benefits	\$	1,231,554.95
OPERATING	\$	237,450.00
Animal Control	\$	9,750.00
Fire Services	\$	13,500.00
Correction & Detention	\$	99,101.00
Building and Zoning-staffing and benefits	\$	96,173.19
OPERATING	\$	26,000.00
Medical Examiner	\$	200.00
Emergency Services (Coordinator)-salary and benefits	\$	89,618.79
OPERATING EXPENSES	\$	20,300.00
General Engineering (PT Janitorial Services)	\$	17,344.00
Local Health Department	\$	154,252.00
VPAS	\$	45,000.00
VALLEY COMMUNITY SERVICES BOARD	\$	18,101.63
Recreation Department-staffing and benefits	\$	101,564.20
OPERATING EXPENSES	\$	17,500.00
Library--staff and benefits	\$	117,344.67
OPERATING EXPENSES	\$	23,000.00
CENTRAL SHENANDOAH PLANNING DISTRICT	\$	21,007.00
BLUE RIDGE COMMUNITY COLLEGE	\$	1,766.00
BOARD OF ZONING	\$	500.00
PLANNING COMMISSION	\$	1,500.00
BOARD OF BUILDING CODE	\$	200.00
Chamber of Commerce	\$	15,000.00

Shenandoah Valley Partnership	\$	7,022.00
4H Camp	\$	500.00
Youth Employment Program	\$	-
Mt. Soil & Water	\$	3,000.00
Talking Book Center	\$	1,000.00
VAIL	\$	2,000.00
Allegheny Mtn. Radio	\$	5,000.00
Safehome	\$	4,000.00
Economic Development Authority	\$	27,900.00
Economic Development Projects	\$	15,000.00
Cooperative Extension	\$	83,773.14
Miscellaneous Programs	\$	14,050.00
Total Budget	\$	4,622,091.56

EMERGENCY MEDICAL SERVICES
FUND PROPOSED BUDGET
FY 2027

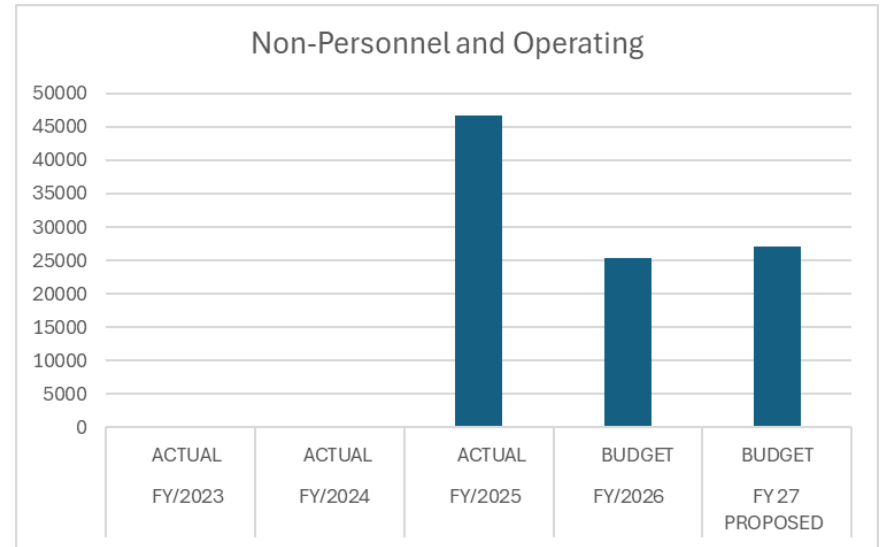
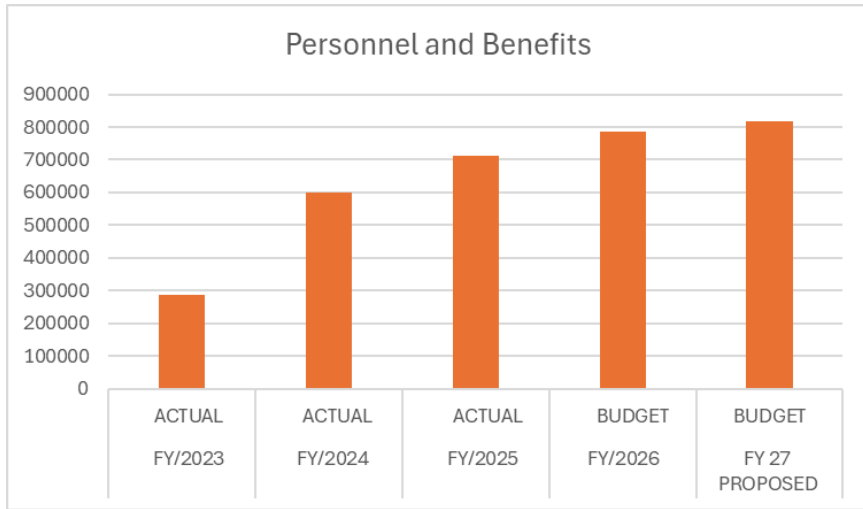
County of Highland
Emergency Medical Services Fund Revenues

Fiscal Year 2027 Proposed Budget

Revenue Sources	FY/2023 ACTUAL	FY/2024 ACTUAL	FY/2025 ACTUAL	FY 26 Adopted BUDGET	FY 2027 Projected Revenues	Amount Increase/ Decrease
EMS Grants	\$ -					
Collections	\$ 16,127.00	\$ 17,567.00	\$ 58,247.00	\$ -	\$ 1,000.00	\$ 1,000.00
Attorney Fees	\$ 240.00					\$ -
Court Costs	\$ 114.00					\$ -
Warrant Interest						\$ -
Misc						\$ -
First Half	\$ 161,408.00	\$ 270,834.00	\$ 336,602.00	\$ 399,135.00	\$ 399,135.00	\$ -
Second Half	\$ 174,319.00	\$ 183,407.00	\$ 320,777.00	\$ 399,135.00	\$ 399,135.00	\$ -
Refunds						\$ -
Penalties	\$ 2,978.00	\$ 2,863.00	\$ 6,592.00		\$ 1,000.00	\$ 1,000.00
Interest	\$ 1,108.00	\$ 1,800.00	\$ 1,941.00		\$ 500.00	\$ 500.00
CPR Reimbursements	\$ 1,210.00	\$ 125.00	\$ -			\$ -
	\$ -	\$ -	\$ -			\$ -
Total	\$ 357,504.00	\$ 476,596.00	\$ 724,159.00	\$ 798,270.00	\$ 800,770.00	\$ 2,500.00

EMERGENCY MEDICAL SERVICES FUND

Personnel and Benefits			Non-Personnel Operating Expenses	
Proposed FY27	\$820,472.48		Proposed FY27	\$27,100
% Change from FY 26	4%		% Change from FY 26	7%
8 fulltime 7part time				
Executive Summary of Projected Increases				
This projected increase is based off salary adjustments and the projected increased in benefits.			This increase of \$1,750 is based on actual expenditures incurred during FY 25.	



EMERGENCY MEDICAL SERVICES (EMS FUND)							
	FY/2023	FY/2024	FY/2025	FY/2026	FY 27 PROPOSED	\$ Increase	%Increase
DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	(Decrease)	(Decrease)
** EMS FUND **							
Salaries & Wages - Admin. Ch	\$ 25,703.00	\$ 69,270.00	\$ 74,234.00	\$ 87,550.00	\$ 90,176.50	2,626.50	3%
Salaries & Wages - Paramedic			\$ 95,706.00	\$ 249,260.00	\$ 256,737.80	7,477.80	3%
Salaries & Wages - AEMT		\$ 418.00				0.00	
Salaries & Wages - EMT	\$ 117,614.00	\$ 341,024.00	\$ 278,739.00	\$ 225,000.00	\$ 225,000.00	0.00	0%
Salaries & Wages - EMT	\$ 14,703.00		\$ 65,668.00			0.00	
Salaries & Wages - EMT	\$ 28,953.00					0.00	
Part-Time	\$ 29,955.00	\$ 53,450.00	\$ 47,501.00	\$ 35,000.00	\$ 45,000.00	10,000.00	29%
FICA	\$ 16,044.00	\$ 33,175.00	\$ 42,042.00	\$ 45,656.00	\$ 47,193.94	1,537.94	3%
VRS	\$ 16,407.00	\$ 41,232.00	\$ 44,257.00	\$ 54,552.00	\$ 60,451.34	5,899.34	11%
Health Insurance	\$ 28,431.00	\$ 50,267.00	\$ 55,217.00	\$ 80,870.00	\$ 88,884.00	8,014.00	10%
Life Insurance	\$ 839.00	\$ 2,106.00	\$ 2,456.00	\$ 3,989.00	\$ 2,402.04	(1,586.96)	-40%
Workers Comp	\$ 8,305.00	\$ 8,549.00	\$ 4,993.00	\$ 5,000.00	\$ 4,626.86	(373.14)	-7%
Personnel and Benefits	\$ 286,954.00	\$ 599,491.00	\$ 710,813.00	\$ 786,877.00	\$ 820,472.48	33,595.48	4%
MAINT.			\$ 5,848.00				
Electricity			\$ 3,277.00	\$ 2,500.00	\$ 3,500.00	1,000.00	40%
Heat			\$ 2,351.00	\$ 1,000.00	\$ 2,400.00	1,400.00	140%
Water & Sewer			\$ 750.00	\$ 1,000.00	\$ 750.00	(250.00)	-25%
Postage			\$ 72.00	\$ 500.00	\$ 100.00	(400.00)	-80%
Telephone / Internet			\$ 2,778.00	\$ 3,000.00	\$ 3,000.00	0.00	0%
Training Allowance			\$ 2,510.00	\$ 2,500.00	\$ 2,500.00	0.00	0%
Office Supplies			\$ 10,232.00	\$ 2,000.00	\$ 5,000.00	3,000.00	150%
Janitorial Supplies			\$ 1,559.00	\$ 4,000.00	\$ 1,600.00	(2,400.00)	-60%
VEHICLE MAINT			\$ 6,664.00	\$ 1,500.00	\$ 1,500.00	0.00	0%
Uniform			\$ 1,959.00	\$ 2,500.00	\$ 2,500.00	0.00	0%
Emergency Replacement Unifor				\$ 500.00	\$ 500.00	0.00	0%
Training Supplies			\$ 175.00	\$ 1,000.00	\$ 200.00	(800.00)	-80%
STAFF TRAINING ALLOWANCE			\$ 1,049.00		\$ 1,200.00	1,200.00	
EMS BOOTS			\$ 288.00	\$ 1,350.00	\$ 1,350.00	0.00	0%
EMS EQUIP/SUPPLIES			\$ 7,120.00	\$ 1,000.00	\$ 1,000.00	0.00	0%
Capital			\$ -	\$ 1,000.00	\$ -	(1,000.00)	-100%
Non-Personnel and Operating	0	0	\$ 46,632.00	\$ 25,350.00	\$ 27,100.00	1,750.00	7%

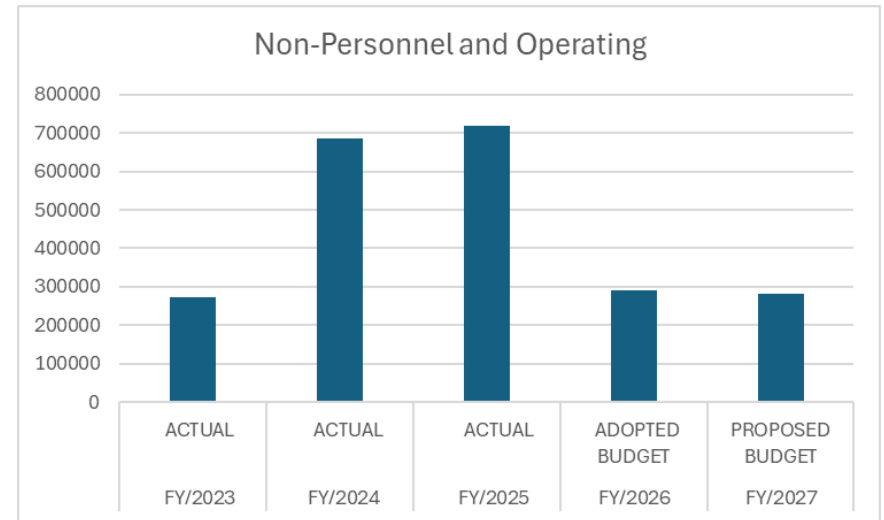
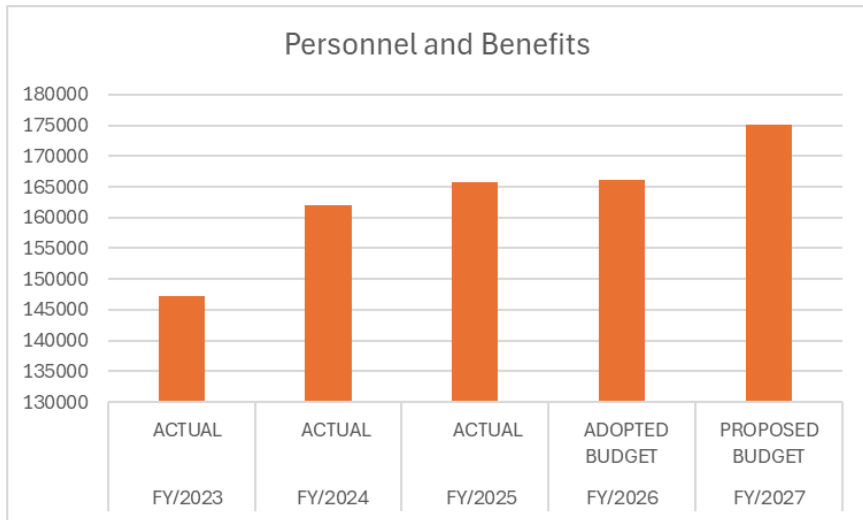
**HIGHLAND COUNTY
SOLID WASTE AND RECYCLING
PROPOSED BUDGET FY 2027
(ENTERPRISE FUND)**

**County of Highland
Enterprise Fund Revenues**

Revenue Sources	FY/2023 ACTUAL	FY/2024 ACTUAL	FY/2025 ACTUAL	FY 26 Adopted BUDGET	FY 2027 Projected Revenues
Delinquencies	\$ 16,102.00	\$ 13,505.00	\$ 35,081.00	\$ 6,000.00	\$ 6,000.00
Recyclable	\$ 12,578.00	\$ 15,837.00	\$ 17,697.00	\$ 10,000.00	\$ 10,000.00
Tire Disposal	\$ 4,515.00	\$ 3,403.00	\$ 3,822.00	\$ 3,400.00	\$ 3,400.00
Attorney Fees	\$ 270.00	\$ 480.00			
Court Costs	\$ 126.00	\$ 60.00			
Warrants	\$ 14.00	\$ -			
Misc.	\$ -	\$ -			
First Half	\$ 143,632.00	\$ 175,884.00	\$ 184,599.00	\$ 222,100.00	\$ 222,100.00
Second Half	\$ 152,867.00	\$ 158,049.00	\$ 202,795.00	\$ 222,100.00	\$ 222,100.00
Construction Fees	\$ 13,699.00	\$ 9,965.00	\$ 7,017.00		
Penalties	\$ 2,815.00	\$ 2,351.00	\$ 4,184.00	\$ 2,000.00	\$ 2,000.00
Interest	\$ 1,819.00	\$ 1,799.00	\$ 1,449.00	\$ 800.00	\$ 800.00
Litter Grant	\$ 14,024.00	\$ 14,598.00	\$ 12,871.00		\$ 12,000.00
Expenditure Refunds	\$ -	\$ -	\$ 6,075.00		
Sale of Equipment	\$ -				
Total Revenues	\$ 362,461.00	\$ 395,931.00	\$ 475,590.00	\$ 466,400.00	\$ 478,400.00

ENTERPRISE FUND (Solid Waste Collection and Recycling)

Personnel and Benefits		Non-Personnel Operating Expenses	
Proposed FY27	\$175,476.88	Proposed FY27	\$302,923.12
% Change from FY 26	6%	% Change from FY 26	4%
1 full time 7 part time			
Executive Summary of Projected Increases			
This projected increase is based off of salary adjustments and the projected increased in benefits.		This projected increase will allow for repayment to the general fund from past years capital projects.	



	FY/2023	FY/2024	FY/2025	FY/2026	FY/2027	\$ Increase	%Increase
DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ADOPTED BUDGET	PROPOSED BUDGET	(Decrease)	(Decrease)
*** ENTERPRISE FUND ***							
** Enterprise Fund **							
Salaries & Wages	\$ 44,694.00	\$ 47,449.00	\$ 49,805.00	\$ 50,923.00	\$ 52,450.69	1,527.69	3%
Salaries & Wages						0.00	
Salaries & Wages PT	\$ 77,332.00	\$ 87,134.00	\$ 91,100.00	\$ 86,000.00	\$ 95,000.00	9,000.00	10%
FICA	\$ 9,243.00	\$ 10,204.00	\$ 10,691.00	\$ 10,512.00	\$ 11,279.98	767.98	7%
VRS	\$ 4,575.00	\$ 4,870.00	\$ 4,653.00	\$ 4,993.00	\$ 5,544.04	551.04	11%
Health Insurance	\$ 7,998.00	\$ 8,040.00	\$ 8,119.00	\$ 8,986.00	\$ 9,876.00	890.00	10%
Life Insurance	\$ 235.00	\$ 249.00	\$ 225.00	\$ 365.00	\$ 220.29	(144.71)	-40%
Workers Comp	\$ 3,136.00	\$ 4,000.00	\$ 1,143.00	\$ 4,398.00	\$ 1,105.88	(3,292.12)	-75%
Personnel and Benefits	\$ 147,213.00	\$ 161,946.00	\$ 165,736.00	\$ 166,177.00	\$ 175,476.88	9,299.88	6%
Eng. Services-Closure	\$ 1,225.00	\$ 1,326.00		\$ 1,500.00	\$ 1,500.00	0.00	0%
Legal Fees				\$ 250.00	100	(150.00)	-60%
Hauling Recycling	\$ 15,921.00	\$ 6,689.00	\$ 9,790.00	\$ 13,500.00	\$ 10,000.00	(3,500.00)	-26%
Solid Waste Collection Fee	\$ 119,864.00	\$ 164,371.00	\$ 137,475.00	\$ 120,000.00	\$ 120,000.00	0.00	0%
Solid Waste Disposal Fee	\$ 53,637.00	\$ 56,660.00	\$ 116,021.00	\$ 85,000.00	\$ 85,000.00	0.00	0%
Repair & Maintenance	\$ 12,324.00	\$ 27,502.00	\$ 18,126.00	\$ 26,000.00	\$ 15,000.00	(11,000.00)	-42%
Repair & Maintenance-Rec	\$ 340.00			\$ 5,000.00		(5,000.00)	-100%
Advertising		\$ 1,063.00	\$ 75.00	\$ 250.00	\$ 100.00	(150.00)	-60%
Laundry & Dry Cleaning	\$ 774.00	\$ 1,692.00	\$ 1,117.00	\$ 1,200.00	\$ 1,200.00	0.00	0%
Electrical Services	\$ 2,605.00	\$ 2,542.00	\$ 16,480.00	\$ 2,500.00	\$ 10,000.00	7,500.00	300%
Telecommunications	\$ 523.00	\$ 504.00	\$ 507.00	\$ 600.00	\$ 525.00	(75.00)	-13%
Mileage	\$ 1,826.00	\$ 1,035.00	\$ 1,843.00	\$ 1,500.00	\$ 20,000.00	18,500.00	1233%
Refund Solid Waste		\$ 2,859.00	\$ 1,392.00	\$ 3,000.00	\$ 1,500.00	(1,500.00)	-50%
Supplies	\$ 559.00	\$ 285.00	\$ 3,236.00	\$ 1,000.00	\$ 3,200.00	2,200.00	220%
Collection Site Expenses	\$ 6,220.00	\$ 3,720.00	\$ 6,069.00	\$ 7,000.00	\$ 6,000.00	(1,000.00)	-14%
Capital Outlay	\$ 57,024.00	\$ 416,887.00	\$ 406,844.00	\$ 22,923.00	\$ -	(22,923.00)	-100%
Repayment to General Fund	\$ -	\$ -	\$ -	\$ -	\$ 28,798.12	28,798.12	
Non-Personnel and Operating	\$ 272,842.00	\$ 687,135.00	\$ 718,975.00	\$ 291,223.00	\$ 302,923.12	11,700.12	4%

Highland County Department of Social Services

Comparative information

	FY/2023	FY/2024	FY/2025	FY/2026
DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ADOPTED
*** VPA FUND ***				
** Social Services Expenditure				
** Administration **				
Salaries & Wages	\$ 245,512.00	\$ 319,163.00	\$ 319,312.00	\$ 394,442.00
Salaries & Wages Overtime				
Salaries & Wages Part Time	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	
Salaries & Wages Part Time O				
FICA and Medicare	\$ 18,463.00	\$ 23,863.00	\$ 24,040.00	\$ 28,902.00
VRS	\$ 23,748.00	\$ 31,280.00	\$ 35,517.00	\$ 40,786.00
Health Insurance	\$ 30,580.00	\$ 45,560.00	\$ 40,594.00	\$ 62,899.00
Life Insurance	\$ 1,221.00	\$ 1,775.00	\$ 1,399.00	\$ 1,670.00
Worker's Compensation	\$ 903.00	\$ 1,000.00	\$ 1,032.00	\$ 1,000.00
PERSONNEL AND BENEFITS	\$ 323,427.00	\$ 425,641.00	\$ 424,894.00	\$ 529,699.00
Legal Services	\$ 37,983.00	\$ 23,730.00	\$ 41,388.00	\$ 35,000.00
Repairs & Maintenance	\$ 81.00	\$ 192.00	\$ 1,318.00	
Advertising	\$ 1,092.00		\$ 140.00	\$ 300.00
Heating Services				
Water & Sewer				
Postage	\$ 1,267.00	\$ 844.00	\$ 1,029.00	\$ 1,500.00
Telecommunications	\$ 7,697.00	\$ 8,111.00	\$ 6,481.00	\$ 8,200.00

Fire Insurance	\$ 60.00	\$ 60.00	\$ 60.00	\$ 60.00
Other Property Insurance				
Surety Bonds	\$ 175.00	\$ 175.00	\$ 175.00	\$ 220.00
Insurance - General Liability			\$ 1,100.00	\$ 1,100.00
Lease/Rent of Equipment	\$ 1,198.00	\$ 3,201.00	\$ 5,424.00	\$ 600.00
Purchase Serv Other Govern	\$ 268.00	\$ 211.00	\$ 302.00	\$ 250.00
Lease/Rent of Buildings				
Travel Mileage	\$ 670.00	\$ 982.00	\$ 788.00	\$ 200.00
Transcription Services				\$ 3,000.00
Subsistence/Lodging	\$ 4,382.00	\$ 4,021.00	\$ 3,792.00	
Conference & Workshops	\$ 1,696.00	\$ 2,586.00	\$ 1,311.00	\$ 6,000.00
Office Supplies	\$ 3,594.00	\$ 3,308.00	\$ 2,831.00	\$ 3,500.00
Payment Local Health Department				
Payment Mental Health Services				
Dues	\$ 495.00	\$ 395.00	\$ 310.00	\$ 500.00
Refunds				
Janitorial Supplies	\$ 30.00	\$ 43.00	\$ 300.00	\$ 200.00
Repair Maintenance Supplies	\$ 123.00	\$ 51.00		\$ 200.00
Family Prev - Support Services	\$ 14,864.00	\$ 18,564.00	\$ 13,459.00	\$ 16,672.00
Clothing & Equipment				
Books & Subscriptions	\$ 16.00	\$ 222.00		
Family Prev - Admin				
Equip/Furn & Fixtures	\$ 1,875.00	\$ 1,015.00	\$ 3,496.00	\$ 3,656.00
Communications Equip. Replace				\$ 100.00
Vehicle Purchase & Maintenance	\$ 22,606.00	\$ 1,957.00	\$ 643.00	\$ 1,000.00
Vehicle Fuel & Supplies	\$ 1,355.00	\$ 1,030.00	\$ 1,546.00	\$ 1,500.00
Security Equipment	\$ 6,101.00			

FICA - Providers				
Other Taxes - Providers				
** Assistance Programs **				
Adult Services 833	\$ 7,706.00	\$ 7,470.00	\$ 8,823.00	\$ 8,250.00
Adult Protective Services 89	\$ 4,840.00	\$ 2,423.00	\$ 5,219.00	\$ 5,317.00
FICA				
FUTA				
SUTA				
Auxiliary Grants - Aged 804			\$ 9,185.00	\$ 19,388.00
TANF 808 810 848				
AFDC/FC 811812817875820	\$ 146,492.00	\$ 134,207.00	\$ 134,105.00	\$ 141,566.00
Other POS 86186282986487	\$ 10,773.00	\$ 10,399.00	\$ 9,820.00	\$ 12,909.00
NON-PERSONNEL AND OPERATING	\$ 277,439.00	\$ 225,197.00	\$ 253,045.00	\$ 271,188.00

