



Northumberland County, Virginia

FY 25-26 Budget

FY 25-26 Budget Summary

	Approved FY25	Approved FY26
<u>EST. BEGINNING UNDESIGNATED GENERAL FUND BALANCE:</u>	9,000,000	3,000,000
<u>Revenue Estimates:</u>		
Local Sources.....	24,487,850	27,405,869
Other Local Sources.....	4,552,385	4,709,641
State and Local Sources.....	12,161,497	13,986,611
Subtotal Revenue.....	41,201,732	46,102,121
 TOTAL ESTIMATED REVENUES.....	 <u>50,201,732</u>	 <u>49,102,121</u>
<u>Expenditures Estimates:</u>		
General Government Administration.....	3,466,762	3,394,519
Judicial Administration.....	1,216,874	1,216,275
Public Safety.....	7,504,574	7,849,752
Public Works.....	2,888,067	3,020,581
Health and Welfare.....	3,077,847	3,906,836
Education.....	22,263,151	6,375,718
Parks, Recreation and Culture.....	320,515	323,460
Community Development.....	482,114	488,920
Non-departmental.....	2,738,045	2,780,375
Subtotal Estimated Expenditures.....	43,957,949	29,356,436
Undesignated General Fund Balance.....	6,243,783	19,745,685
 TOTAL ESTIMATED EXPENDITURES & FUND BALANCE.....	 <u>50,201,732</u>	 <u>49,102,121</u>

Northumberland County, Virginia
FY 2025-2026 Budget

NORTHUMBERLAND COUNTY, VIRGINIA
FISCAL YEAR 2025-2026 EXPENDITURE AND REVENUE ESTIMATES

EXPENDITURE ESTIMATES

	2023-2024 Actual	2024-2025 Budget	2024-2025 Estimated Expend.	2025-2026 Budget Request	Increase (Decrease) Over 2025-2026	Approved Budget 2025-2026
General Government Admin.	2,682,970	3,466,762	2,073,191	3,550,669	83,906	3,394,519
Judicial Administration	1,129,310	1,216,874	792,699	1,211,011	(5,863)	1,216,275
Public Safety	7,425,060	7,504,574	5,187,491	8,037,503	532,928	7,849,752
Public Works	2,574,669	2,888,067	1,842,165	3,022,581	134,514	3,020,581
Health and Welfare	2,891,271	3,077,847	2,180,962	4,065,102	987,255	3,906,836
Education	26,489,195	22,263,151	14,865,620	23,560,856	1,297,705	6,375,718
Parks, Recreation & Culture	310,490	320,515	237,470	328,460	7,945	323,460
Community Development	490,532	482,114	279,994	492,120	10,007	488,920
Nondepartmental	4,775,427	2,738,045	1,371,804	3,175,882	437,837	2,780,375
Category Totals	48,768,925	43,957,949	28,831,397	47,444,183	3,486,234	29,356,436

Northumberland County, Virginia
FY 2025-2026 Budget

REVENUE ESTIMATES

	2023-2024 Audited Revenues	2024-2025 Budgeted Revenues	2024-2025 Estimated Actual Revenues	2025-2026 Preliminary Estimate	Increase (Decrease) 2025-2026 Budget	2025-2026 Adopted Revenue Budget
Local Sources	22,273,607	24,487,850	23,741,814	27,405,869	2,918,019	27,405,869
Other Local Sources	4,678,398	4,552,385	2,753,024	4,750,703	198,318	4,709,641
State & Federal Sources	17,251,985	12,161,497	8,854,755	13,973,650	1,812,153	13,986,611
Fund Balance	7,000,000	9,000,000	-	3,000,000	(6,000,000)	3,000,000
Source Totals	51,203,990	50,201,732	35,349,593	49,130,222	(1,071,510)	49,102,121

**Northumberland County, Virginia
FY 2025-2026 Budget**

RECAPITULATION OF EXPENDITURES

	2023-2024 Actual	2024-2025 Budget	2024-2025 Estimated YTD Expend.	2025-2026 Budget Request	Increase (Decrease) Over 2025-2026	Approved Budget 2025-2026
Board of Supervisors	352,139	458,588	340,846	485,308	26,720	417,377
County Administrator	502,365	538,200	347,173	539,778	1,578	534,278
County Attorney	72,000	72,000	42,000	84,000	12,000	84,000
Legislative Audit	171,618	98,461	144,875	133,461	35,000	132,000
Commissioner of Revenue	414,213	451,739	299,266	462,752	11,013	456,552
Assessor	-	450,000	71,406	335,765	(114,235)	335,765
Treasurer	466,994	504,461	330,817	513,319	8,859	513,998
Electoral Bd./Officials	117,326	152,124	74,613	165,468	13,344	163,668
Voter Registrar	161,909	169,911	109,140	171,724	1,814	174,402
Information Technology	424,405	571,280	313,055	659,093	87,814	582,479
Circuit Court	94,185	111,795	67,949	114,641	2,845	111,619
Witness Protection	65,664	69,854	45,512	70,303	449	85,530
General District Court	2,535	5,520	1,580	5,850	330	5,150
Juvenile & Domestic Relations	101,282	101,002	63,459	82,446	(18,556)	77,022
Clerk of Circuit Court	444,855	480,733	314,055	487,974	7,241	483,676
Commonwealth's Attorney	420,789	447,970	300,143	449,797	1,827	453,279
Sheriff	3,277,203	3,366,297	2,351,150	3,610,654	244,357	3,497,654
Fire Suppression/VFD	667,649	740,161	575,952	787,818	47,657	753,667
Ambulance/Rescue	1,905,035	2,360,683	1,532,853	2,493,608	132,925	2,467,008
Regional Jail	-	-	-	-	-	-
Building Inspections	227,916	273,063	162,920	266,470	(6,593)	265,470
Animal Control	390,689	441,433	296,775	465,925	24,492	450,425
Medical Examiner	20	350	-	350	-	350
Emergency Services	188,159	322,587	239,572	412,678	90,091	415,178
American Rescue Plan Act	768,388	-	28,270	-	-	-
Street Lights	23,313	25,500	14,915	25,500	-	23,500
Solid Waste	1,638,878	1,827,633	1,186,399	1,917,639	90,006	1,917,639
Refuse Disposal	6,605	20,000	7,227	20,000	-	20,000

**Northumberland County, Virginia
FY 2025-2026 Budget**

General Properties	493,214	545,506	362,444	587,841	42,335	587,841
Sanitary District	412,659	469,428	271,180	471,601	2,173	471,601
Local Health Services	243,970	243,970	182,978	256,169	12,199	243,970
National Opioid Settlement	-	-	16,222	-	-	-
Community Serv. Bd.	62,341	71,675	53,756	79,387	7,712	79,387
Dept. of Social Services	2,584,960	2,762,202	1,928,006	3,729,546	967,344	3,583,479
Light Street Project	-	-	-	-	-	-
Public Schools	26,479,630	22,253,586	14,858,446	23,551,004	1,297,418	6,366,153
Rapp. Comm. College	9,565	9,565	7,174	9,852	287	9,565
Recreational Programs	50,000	55,000	38,333	55,000	-	50,000
North. Co. Pub. Library	260,490	265,515	199,136	273,460	7,945	273,460
Planning	277,322	313,306	195,077	323,598	10,292	323,598
Callao Bus. Dist. Revit.	25,000	-	-	-	-	-
Economic Developm't	92,551	41,468	24,880	41,335	(133)	38,135
N.N. Planning Dist.	9,500	9,500	7,125	9,500	-	9,500
Soil & Water Conserv.	15,000	15,000	11,250	15,000	-	15,000
Forestry	5,700	5,549	4,162	5,549	-	5,549
Wetlands Board	10,142	21,542	6,344	21,542	-	21,542
Coop. Ext. Program	55,318	75,749	31,156	75,597	(152)	75,597
Capital Projects	4,775,427	2,738,045	1,371,804	3,175,882	437,837	2,780,375
Department Totals	48,768,925	43,957,949	28,831,397	47,444,183	3,486,234	29,356,436

Northumberland County, Virginia
FY 2025-2026 Budget

RECAPITULATION OF REVENUES

MAJOR SOURCE	2023-2024 Budgeted Revenues	2024-2025 Budgeted Revenues	2024-2025- Estimated YTD Revenues	2025-2026 Preliminary Estimate	Increase (Decrease)	2025-2026
					2025-2026 Budget	Adopted Revenue Budget
General Property Taxes	22,273,607	24,487,850	23,741,814	27,405,869	2,918,019	27,405,869
Other Local Taxes	3,153,659	3,205,196	2,090,233	3,408,514	203,318	3,408,514
Permits, Privilege Fees	227,282	148,300	150,152	160,500	12,200	160,500
Fines & Forfeitures	20,284	15,000	12,975	15,000	-	15,000
Rev. from Money/Prop.	670,182	575,000	446,858	550,000	(25,000)	550,000
Charges for Services	295,609	293,839	2,664	299,039	5,200	299,039
Misc./Recovered Costs	311,382	315,050	50,141	317,650	2,600	276,588
Non-Categor. State Aid	1,081,205	1,060,000	104,057	1,065,400	5,400	1,065,400
Shared Expenses	2,358,876	2,599,610	1,305,267	2,619,135	19,525	2,619,135
Welfare	1,210,356	894,837	1,084,782	1,663,570	768,733	1,663,570
Other Categorical Aid	1,893,911	208,708	219,427	267,280	58,572	280,241
Balance at June 30	7,000,000	9,000,000	-	3,000,000	(6,000,000)	3,000,000
Total School Fund	10,707,637	7,398,342	6,141,223	8,358,265	959,923	8,358,265
Source Totals	51,203,990	50,201,732	35,349,593	49,130,222	(1,071,510)	49,102,121

**Northumberland County, Virginia
FY 2025-2026 Budget**

**10 General Government Administration
1101 Board of Supervisors**

	Description of Element	2023-2024 Actual	2024-2025 Budget	2024-2025 YTD	2025-2026 Budget Request	Increase (Decrease) Over 2025-2026	Approved Budget 2025-2026
1001	Salaries - Supervisors	39,767	50,000	33,333	50,000	-	50,000
1002	Part-Time	1,120	2,500	740	2,500	-	2,500
2001	FICA	2,399	4,016	1,891	4,017	1	4,017
2003	Life Insurance	-	-	-	-	-	-
2005	Hospitalization Plan	49,113	66,014	44,009	69,482	3,468	69,482
2010	Cobra/Retiree Reimb Prem	42,841	42,120	14,277	42,120	-	20,000
2011	Workmen's Compensation	56,507	69,000	70,779	76,356	7,356	76,356
2012	Line of Duty	42,712	48,000	47,603	51,134	3,134	51,134
3000	PCORI Fee ACA Fee IRS	451	500	488	500	-	500
3002	Professional Services	19,117	50,000	29,086	50,000	-	25,000
3006	Printing	-	-	-	-	-	-
3007	Advertising	15,715	15,000	11,329	20,000	5,000	20,000
3100	Contractual Services	1,157	10,000	-	10,000	-	2,500
5202	Legal Fees	-	-	-	-	-	-
5203	Telecommunications	-	-	-	-	-	-
5306	Surety Bond	-	-	-	-	-	-
5307	Public Officials Liability	-	-	-	-	-	-
5308	General Liability Insurance	74,298	78,000	76,393	85,761	7,761	77,450
5411	Books & Subscriptions	-	-	-	-	-	-
5501	Travel (Mileage)	1,835	1,200	-	1,200	-	1,200
5504	Travel (Convention & Ed)	-	1,500	-	1,500	-	1,500
5800	Miscellaneous	(18,743)	7,500	2,612	7,500	-	7,500
5801	Dues & Memberships	8,427	11,938	8,307	11,938	-	6,938
5805	Miscellaneous Fees	15,423	1,100	-	1,100	-	1,100
5806	Misc. Recording Fees	-	200	-	200	-	200
7002	Capital Outlay	-	-	-	-	-	-
8010	Aid to State	-	-	-	-	-	-
8011	Potential Salary Increases	-	-	-	-	-	-
	Activity Totals	352,139	458,588	340,846	485,308	26,720	417,377

**Northumberland County, Virginia
FY 2025-2026 Budget**

**10 General Government Administration
1201 County Administrator**

	Description of Element	2023-2024 Actual	2024-2025 Budget	2024-2025 YTD	2025-2026 Budget Request	Increase (Decrease) Over 2025-2026	Approved Budget 2025-2026
1001	Salaries Co. Admin. Off.	348,055	361,450	240,967	361,450	(0)	361,450
1002	Overtime	1,954	6,000	2,264	6,000	-	6,000
1003	Wages Part-Time	-	-	-	-	-	-
1009	Bonus	-	-	-	-	-	-
2001	FICA	25,828	28,110	17,979	28,110	0	28,110
2002	VRS	40,454	46,555	31,036	46,555	0	46,555
2003	Life Insurance	4,664	4,265	2,843	4,265	(0)	4,265
2004	VRS HIC	209	145	96	145	0	145
2005	Hospitalization Plan	49,562	54,098	36,065	56,978	2,880	56,978
2006	Short/Long Term Disability Program	755	784	523	784	-	784
2007	VRS-Hybrid Contrib.	2,949	4,848	2,042	4,848	(0)	4,848
2009	Unemployment Insurance	106	80	93	128	48	128
3002	Professional Services	-	-	-	-	-	-
3004	Repairs/Equipment	-	-	-	-	-	-
3005	Maint. Service Contracts	3,651	3,600	2,406	4,250	650	4,250
3006	Printing	-	700	542	700	-	700
3007	Advertising	-	-	-	-	-	-
5201	Postal Services	1,704	2,000	1,041	2,000	-	2,000
5203	Telecommunications	15,743	12,000	4,409	10,000	(2,000)	7,500
5306	Surety Bond	-	-	-	-	-	-
5401	Office Supplies	5,392	6,000	3,788	6,000	-	6,000
5501	Travel (Mileage)	424	5,000	516	5,000	-	2,500
5504	Travel/Convention & Edu.	-	1,500	-	1,500	-	1,000
5800	Miscellaneous	-	-	-	-	-	-
5801	Dues & Memberships	850	1,000	498	1,000	-	1,000
7002	Computer Equip/Sales	-	-	-	-	-	-
8003	Safe Deposit Box Rent	65	65	65	65	-	65
Activity Totals		502,365	538,200	347,173	539,778	1,578	534,278

Northumberland County, Virginia
FY 2025-2026 Budget

10 General Government Administration
1204 County Attorney

	Description of Element	2023-2024	2024-2025	2024-2025	2025-2026	Increase	Approved
		Actual	Budget	YTD	Budget Request	(Decrease) Over 2025-2026	Budget 2025-2026
3002	Professional Services	72,000	72,000	42,000	84,000	12,000	84,000
	Activity Totals	72,000	72,000	42,000	84,000	12,000	84,000

Northumberland County, Virginia
FY 2025-2026 Budget

10 General Government Administration
1206 Legislative Audit

	Description of Element	2023-2024 Actual	2024-2025 Budget	2024-2025 YTD	2025-2026 Budget Request	Increase (Decrease) Over 2025-2026	Approved Budget 2025-2026
3003	County Audit	170,614	95,000	143,724	130,000	35,000	130,000
3008	Audit - Circuit Court Clerk	1,004	3,461	1,151	3,461	-	2,000
	Activity Totals	171,618	98,461	144,875	133,461	35,000	132,000

**Northumberland County, Virginia
FY 2025-2026 Budget**

**10 General Government Administration
1209 Commissioner of the Revenue**

	Description of Element	2023-2024 Actual	2024-2025 Budget	2024-2025 YTD	2025-2026 Budget Request	Increase (Decrease) Over 2025-2026	Approved Budget 2025-2026
1001	Salaries Comm. Office	272,194	282,669	188,446	282,669	(0)	282,669
1003	Wages-P/Time Employee	-	5,000	-	5,000	-	2,250
1009	Bonus	-	-	-	-	-	-
2001	FICA	20,051	22,007	13,830	22,007	0	22,007
2002	VRS	33,943	36,408	24,272	36,408	0	36,408
2003	Life Insurance	3,647	3,335	2,224	3,335	(0)	3,335
2004	VRS HIC	-	-	-	-	-	-
2005	Hospitalization Plan	56,222	61,094	41,167	67,202	6,108	67,202
2006	Short/Long Term Disability Program	-	-	-	-	-	-
2007	VRS-Hybrid Contrib.	-	-	-	-	-	-
2009	Unemployment Insurance	106	106	78	128	22	128
3002	Professional Services	-	-	-	-	-	-
3004	Repairs/Maintenance	-	-	-	-	-	-
3005	Maint. Service Contracts	1,517	1,620	1,051	1,600	(20)	1,600
3006	Printing	4,872	8,500	6,182	8,500	-	8,500
3007	Advertising	118	500	103	500	-	500
3012	Vehicle Repairs	-	-	-	1,000	1,000	1,000
5201	Postal Services	11,452	10,000	8,660	11,000	1,000	11,000
5203	Telecommunications	315	2,400	184	2,400	-	500
5400	Leases and Rentals	-	-	-	-	-	-
5401	Office Supplies	4,725	5,500	2,387	6,000	500	5,500
5411	Books & Subscriptions	1,205	6,900	6,774	9,803	2,903	9,803
5501	Travel (Mileage)	1,266	1,500	637	1,000	(500)	1,000
5504	Travel (Convention & Edu.	1,465	1,500	310	1,500	-	1,500
5801	Dues & Memberships	145	450	-	450	-	450
7001	Computer Equip/Supplies	-	-	-	-	-	-
7002	Capital Outlay	-	-	-	-	-	-
8001	Lease/Rent Equipment	972	2,250	432	2,250	-	1,200
8004	Furniture & Fixtures	-	-	-	-	-	-
8006	Grant-Forestry	-	-	2,530	-	-	-
	Activity Totals	414,213	451,739	299,266	462,752	11,013	456,552

Northumberland County, Virginia
FY 2025-2026 Budget

10 General Government Administration
1210 Reassessment

Description of Element		2023-2024 Actual	2024-2025 Budget	2024-2025 YTD	2025-2026 Budget Request	Increase (Decrease) Over 2025-2026	Approved Budget 2025-2026
1001	Salary	-	-	-	10,000	10,000	10,000
2001	Board of Equalization & Secretary FICA	-	-	-	765	765	765
2009	Unemployment Insurance	-	-	-	-	-	-
3002	Professional Services	-	450,000	71,406	310,000	(140,000)	310,000
3006	Printing	-	-	-	-	-	-
3100	Contractual Services	-	-	-	5,000	5,000	5,000
3300	Maintenance Service	-	-	-	-	-	-
5201	Postal Service	-	-	-	1,000	1,000	1,000
5203	Telecommunications	-	-	-	2,000	2,000	2,000
5500	Travel	-	-	-	-	-	-
5805	Court Cost	-	-	-	-	-	-
6000	Materials & Supplies	-	-	-	7,000	7,000	7,000
7001	Comp. Hardware & Soft.	-	-	-	-	-	-
7011	In-Out Items	-	-	-	-	-	-
Activity Totals		-	450,000	71,406	335,765	(114,235)	335,765

**Northumberland County, Virginia
FY 2025-2026 Budget**

**10 General Government Administration
1213 Treasurer**

	Description of Element	2023-2024	2024-2025	2024-2025	2025-2026	Increase	Approved
		Actual	Budget	YTD	Budget Request	(Decrease) Over 2025-2026	
1001	Salaries Treasurer Off.	284,630	281,617	186,279	281,617	(0)	284,229
1003	Wages-Part-Time	9,342	18,000	5,083	10,000	(8,000)	10,000
1007	DMV Reimbursements	20,083	20,000	13,963	28,000	8,000	28,000
1009	Bonus	-	-	-	-	-	-
2001	FICA	23,044	24,451	14,687	24,451	0	24,651
2002	VRS	34,325	36,272	24,182	36,272	(0)	36,609
2003	Life Insurance	3,791	3,323	2,215	3,323	-	3,354
2004	VRS HIC	-	-	-	-	-	-
2005	Hospitalization Plan	41,834	57,787	38,525	61,124	3,337	61,124
2006	Short/Long Disability Program	305	460	307	460	0	460
2007	VRS-Hybrid Contrib.	955	2,844	815	2,844	(0)	2,844
2009	Unemployment Insurance	136	106	103	128	22	128
3002	Professional Services	6,116	6,500	5,578	6,500	-	6,500
3004	Repairs/Equipment	-	-	-	-	-	-
3005	Maint. Service Contracts	1,398	1,400	932	1,400	-	1,400
3006	Printing	-	-	-	-	-	-
3007	Advertising	1,525	525	82	525	-	525
5201	Postal Services	20,838	30,000	27,842	35,500	5,500	35,500
5203	Telecommunications	4,796	5,500	2,759	5,500	-	5,000
5401	Office Supplies	8,780	10,000	4,748	10,000	-	8,500
5402	Dog Licenses	880	1,000	285	1,000	-	500
5411	Books & Subscriptions	-	-	-	-	-	-
5415	Vehicular License Decals	-	-	-	-	-	-
5501	Travel (Mileage)	820	1,000	249	1,000	-	1,000
5504	Travel (Convent. & Educ.)	2,723	3,000	1,633	3,000	-	3,000
5801	Dues & Memberships	550	550	550	550	-	550
5805	Miscell. Fees (Records)	-	-	-	-	-	-
7001	Comp. Hardware & Soft.	-	-	-	-	-	-
7002	Capital Outlay	-	-	-	-	-	-
8001	Lease/Rent Equipment	125	125	-	125	-	125
8004	Furniture & Fixtures	-	-	-	-	-	-
Activity Totals		466,994	504,461	330,817	513,319	8,859	513,998

**Northumberland County, Virginia
FY 2025-2026 Budget**

**10 General Government Administration
1301 Electoral Board and Officials**

	Description of Element	2023-2024 Actual	2024-2025 Budget	2024-2025 YTD	2025-2026 Budget Request	Increase (Decrease) Over 2025-2026	Approved Budget 2025-2026
1001	Salary-Board Members	7,773	8,500	5,381	8,500	-	8,500
1002	Salary-Assistant	-	-	-	-	-	-
1015	Compen.-Judges, Comm.	28,312	43,974	22,629	55,640	11,666	55,640
2001	FICA	860	1,000	872	1,000	-	1,000
2002	VRS	-	-	-	-	-	-
2003	Life Insurance	-	-	-	-	-	-
2004	VRS HIC	-	-	-	-	-	-
2006	VRS Disability Program	-	-	-	-	-	-
2009	Unemployment Insurance	11	150	20	128	(22)	128
3004	Repairs and Equipment	-	1,000	148	500	(500)	500
3006	Printing	15,726	12,500	7,822	12,500	-	12,500
3007	Advertising	386	1,000	-	500	(500)	500
3013	Contractual Services	26,170	23,000	13,110	25,000	2,000	25,000
5201	Postal Services	857	1,000	912	2,000	1,000	2,000
5203	Telecommunications	-	-	-	-	-	-
5204	Election-Temp Phone	-	-	-	-	-	-
5401	Office Supplies	983	1,200	852	1,500	300	1,200
5403	Material and Supplies	1,379	1,500	1,420	3,000	1,500	1,500
5501	Travel (Mileage)	1,163	1,500	-	3,000	1,500	3,000
5504	Travel (Convention & Edu)	-	1,000	-	1,000	-	1,000
5801	Dues & Associations	200	200	200	200	-	200
6003	Training	-	2,500	-	1,500	(1,000)	1,500
6801	Officers-Travel Account	-	1,000	-	-	(1,000)	-
7002	Capital Outlay	4,156	15,000	545	12,500	(2,500)	12,500
8002	Rent	29,350	36,100	20,702	37,000	900	37,000
	Activity Totals	117,326	152,124	74,613	165,468	13,344	163,668

**Northumberland County, Virginia
FY 2025-2026 Budget**

**10 General Government Administration
1302 Registrar**

Description of Element		2023-2024 Actual	2024-2025 Budget	2024-2025 YTD	2025-2026 Budget Request	Increase (Decrease) Over 2025-2026	Approved Budget 2025-2026
1001	Salary-Registrar	83,803	87,029	58,019	87,029	-	89,639
1009	Overtime	-	-	-	-	-	-
1003	Wages-Part-Time	37,735	39,000	22,912	39,000	-	39,000
1009	Bonus	-	-	-	-	-	-
2001	FICA	9,291	9,641	6,190	9,641	-	9,841
2002	VRS	10,450	11,209	7,473	11,209	(0)	11,546
2003	Life Insurance	1,123	1,027	685	1,027	0	1,058
2004	VRS HIC	-	-	-	-	-	-
2005	Hospitalization Plan	10,356	11,172	7,448	11,688	516	11,688
2006	Short/long Term Disability Program	-	-	-	-	-	-
2007	VRS-Hybrid Contrib.	-	-	-	-	-	-
2009	Unemployment Insurance	131	132	59	160	28	160
3004	Repairs/Equipment	-	500	95	500	-	500
3005	Maint. Service Contracts	1,398	1,500	932	1,500	-	1,500
3006	Printing	-	-	-	-	-	-
3007	Advertising	160	350	226	550	200	550
3013	Contractual Services	-	-	-	-	-	-
5201	Postal Services	2,923	3,000	2,804	3,500	500	3,500
5203	Telecommunications	2,518	3,000	1,379	3,000	-	2,500
5401	Office Supplies	1,373	1,200	620	1,200	-	1,200
5501	Travel (Mileage)	-	150	-	150	-	150
5504	Travel (Convention & Ed.)	-	200	-	200	-	200
5801	Dues & Memberships	220	200	-	220	20	220
7002	Capital Outlay	-	-	-	500	500	500
8001	Lease/Rent Equipment	427	600	298	650	50	650
Activity Totals		161,909	169,911	109,140	171,724	1,814	174,402

**Northumberland County, Virginia
FY 2025-2026 Budget**

**10 General Government Administration
1401 Information Technology**

	Description of Element	2023-2024 Actual	2024-2025 Budget	2024-2025 YTD	2025-2026 Budget Request	Increase (Decrease) Over 2025-2026	Approved Budget 2025-2026
1001	Salaries	113,324	130,669	87,113	130,669	0	130,669
1002	Overtime	14,426	15,000	9,681	15,000	-	15,000
1003	Wages-Part-Time	-	-	-	-	-	-
1009	Bonus	-	-	-	-	-	-
2001	FICA	9,681	11,144	7,363	11,144	0	11,144
2002	VRS	12,292	16,830	11,220	16,830	(0)	16,830
2003	Life Insurance	1,532	1,542	1,028	1,542	0	1,542
2004	VRS HIC	69	52	35	52	-	52
2005	Hospitalization Plan	17,714	21,600	14,400	22,560	960	22,560
2006	Short/Long Term Disability Program	647	740	493	740	0	740
2007	VRS-Hybrid Contrib.	1,964	4,573	2,215	4,573	(0)	4,573
2009	Unemployment Insurance	78	53	46	64	11	64
3004	Repairs/Equipment	-	15,400	-	15,400	-	5,400
3005	Maint. Service Software	134,969	194,578	89,879	261,900	67,322	208,589
3006	Printing	-	-	-	-	-	-
3007	Advertising	-	-	-	-	-	-
3012	Vehicle Repairs	468	500	132	500	-	500
3013	Contractual Services	44,484	45,684	26,649	47,052	1,368	47,052
5201	Postal Services	-	-	-	-	-	-
5203	Telecommunications	36,951	32,380	30,911	38,229	5,849	38,229
5401	Office Supplies	779	500	61	500	-	500
5501	Travel (Mileage)	-	500	-	500	-	-
5504	Travel (Convention & Ed.)	-	500	-	500	-	-
7001	Computer Equipment	35,028	79,035	31,830	91,338	12,303	79,035
7002	Capital Outlay	-	-	-	-	-	-
8001	Lease/Rent Equipment	-	-	-	-	-	-
	Activity Totals	424,405	571,280	313,055	659,093	87,814	582,479

IT Services

**Northumberland County, Virginia
FY 2025-2026 Budget**

**20 Judicial Administration
2100 Circuit Court Judge**

	Description of Element	2023-2024 Actual	2024-2025 Budget	2024-2025 YTD	2025-2026 Budget Request	Increase (Decrease) Over 2025-2026	Approved Budget 2025-2026
1001	Salary	60,845	63,186	42,124	63,186	(0)	63,186
1004	Overtime	-	-	-	-	-	-
1009	Bonus	-	-	-	-	-	-
2001	Fica	4,606	4,834	3,191	4,834	0	4,834
2002	VRS	5,458	8,138	5,426	8,138	(0)	8,138
2003	Life Ins	815	722	497	746	24	746
2004	VRS HIC	37	25	17	25	(0)	25
2005	Hospitalization	10,356	11,172	7,448	11,688	516	11,688
2006	Short/Long Term Disability Prog	344	358	238	358	0	358
2007	VRS-Hybrid Contrib.	2,130	2,212	1,474	2,212	(0)	2,212
2009	Unemployment	26	26	23	32	6	32
3005	Maint on Service Contracts	1,387	1,200	924	1,400	200	1,400
3010	Juror Fees	815	7,000	837	7,000	-	7,000
5201	Postal Services	81	550	11	550	-	550
5203	Telecommunications	-	1,522	-	1,522	-	500
5401	Office Supplies	1,920	3,500	573	4,500	1,000	2,500
5411	Books & Subscriptions	5,552	6,750	5,053	6,750	-	6,750
5501	Mileage	-	-	78	1,100	1,100	1,100
5604	Contrib. Judges Expen.	-	-	-	-	-	-
5801	Dues & Memberships	(185)	600	35	600	-	600
5805	Miscellaneous Fees	-	-	-	-	-	-
7002	Capital Outlay	-	-	-	-	-	-
	Activity Totals	94,185	111,795	67,949	114,641	2,845	111,619

Northumberland County, Virginia
FY 2025-2026 Budget

20 Judicial Administration
2101 Witness Protection Program

Description of Element		2023-2024 Actual	2024-2025 Budget	2024-2025 YTD	2025-2026 Budget Request	Increase (Decrease) Over 2025-2026	Approved Budget 2025-2026
1001	Salary and Wages	45,730	47,490	31,660	47,490	-	60,000
1009	Bonus	-	-	-	-	-	-
2001	Fica	3,507	3,633	2,428	3,633	-	4,590
2002	VRS	5,702	6,117	4,078	6,117	-	7,728
2003	Life Insurance	613	560	374	560	(0)	708
2004	VRS HIC	-	-	-	-	-	-
2005	Hospitalization	9,732	10,428	6,952	10,872	444	10,872
2006	Short/Long Term Disability Program	-	-	-	-	-	-
2007	VRS-Hybrid Contrib.	-	-	-	-	-	-
2009	Unemployment	23	26	21	32	6	32
5201	Postal Services	-	-	-	-	-	-
5401	Office Supplies	271	1,000	-	1,000	-	1,000
5501	Travel (Mileage)	86	200	-	200	-	200
7002	Equipment	-	400	-	400	-	400
Activity Totals		65,664	69,854	45,512	70,303	449	85,530

Northumberland County, Virginia
FY 2025-2026 Budget

20 Judicial Administration
2102 General District Court

Description of Element		2023-2024 Actual	2024-2025 Budget	2024-2025 YTD	2025-2026 Budget Request	Increase (Decrease) Over 2025-2026	Approved Budget 2025-2026
1001	Salary and Wages	-	-	-	-	-	-
3004	Repairs and Equipment	-	400	-	400	-	400
3005	Maint. On Service Cont.	1,783	2,400	1,188	2,400	-	2,400
5201	Postal Services	72	70	-	100	30	100
5203	Telecommunications	631	2,200	315	2,200	-	1,500
5401	Office Supplies	-	400	27	700	300	700
5504	Conf. Travel Education	-	-	-	-	-	-
5411	Books and Subscript.	-	-	-	-	-	-
5801	Dues & Memberships	50	50	50	50	-	50
7002	Capital Outlay	-	-	-	-	-	-
7006	Phone Modem	-	-	-	-	-	-
Activity Totals		2,535	5,520	1,580	5,850	330	5,150

Northumberland County, Virginia
FY 2025-2026 Budget

20 Judicial Administration
2105 Juvenile & Domestic Relations

	Description of Element	2023-2024 Actual	2024-2025 Budget	2024-2025 YTD	2025-2026 Budget Request	Increase (Decrease) Over 2025-2026	Approved Budget 2025-2026
3000	Detention Expenses	67,312	76,984	57,738	57,883	(19,101)	57,883
3004	Repairs and Equipment	-	100	-	100	-	100
3005	Maint. On Service Cont.	1,782	2,100	1,188	2,100	-	2,100
3011	CSU-Reimb	3,264	4,000	2,412	4,000	-	4,000
5201	Postal Services	100	24	-	24	-	100
5203	Telecommunications	20,182	8,000	1,643	8,000	-	2,500
5401	Office Supplies	63	700	477	700	-	700
7000	Juvenile Grant	8,579	9,094	-	9,639	545	9,639
7001	Computer Hardware/Soft	-	-	-	-	-	-
7002	Capital Outlay	-	-	-	-	-	-
	Activity Totals	101,282	101,002	63,459	82,446	(18,556)	77,022

Northumberland County, Virginia
FY 2025-2026 Budget

20 Judicial Administration
2106 Clerk of the Circuit Court

	Description of Element	2023-2024 Actual	2024-2025 Budget	2024-2025 YTD	2025-2026 Budget Request	Increase (Decrease) Over 2025-2026	Approved Budget 2025-2026
1001	Salaries Clerk Off.	309,439	323,129	217,682	327,008	3,879	329,433
1003	Wages Part-Time	-	-	-	-	-	-
1009	Bonus	-	-	-	-	-	-
2001	FICA	23,309	24,719	16,418	25,016	297	25,202
2002	VRS	36,565	41,619	28,037	42,119	500	42,431
2003	Life Insurance	4,146	3,813	2,569	3,859	46	3,888
2004	VRS HIC	-	-	-	-	-	-
2005	Hospitalization Plan	41,412	44,688	29,792	46,728	2,040	46,728
2006	Short/Long Term Disability Program	442	465	323	487	22	494
2007	VRS-Hybrid Contrib.	2,022	2,874	1,996	3,010	136	3,053
2009	Unemployment Insurance	106	106	84	128	22	128
3004	Repairs/Equipment	-	500	-	500	-	500
3005	Maint. Service Contracts	13,713	18,400	8,137	18,400	-	15,000
3006	Printing	-	-	-	-	-	-
5201	Postal Services	1,100	2,000	1,309	2,500	500	2,500
5203	Telecommunications	3,480	7,400	1,433	7,400	-	3,500
5401	Office Supplies	3,793	5,000	2,146	5,000	-	5,000
5411	Books and Subscriptions	-	1,200	2,189	1,200	-	1,200
5504	Travel/Convention & Edu.	1,093	1,200	1,521	1,500	300	1,500
5801	Dues & Memberships	420	620	420	620	-	620
7001	Computer Equip/Supplies	3,816	3,000	-	2,500	(500)	2,500
7002	Capital Outlay	-	-	-	-	-	-
8101	Lease/Rent of Equipment	-	-	-	-	-	-
	Activity Totals	444,855	480,733	314,055	487,974	7,241	483,676

**Northumberland County, Virginia
FY 2025-2026 Budget**

**20 Judicial Administration
2201 Commonwealth's Attorney**

	Description of Element	2023-2024 Actual	2024-2025 Budget	2024-2025 YTD	2025-2026 Budget Request	Increase (Decrease) Over 2025-2026	Approved Budget 2025-2026
1001	Salaries Comm Atty Off.	299,452	314,768	209,846	314,768	-	317,537
1003	Wages - Part-Time	-	-	-	-	-	-
1005	Multi Jurisdictional	6,000	6,000	4,000	6,000	-	6,000
1009	Bonus	-	-	-	-	-	-
2001	FICA	22,656	24,539	15,484	24,539	(0)	24,751
2002	VRS	33,935	40,542	27,028	40,542	(0)	40,899
2003	Life Insurance	4,013	3,714	2,476	3,714	(0)	3,747
2004	VRS HIC	-	-	-	-	-	-
2005	Hospitalization Plan	30,396	33,108	22,072	34,824	1,716	34,824
2006	Short/Long Term Disability Program	723	772	515	772	-	788
2007	VRS-Hybrid Contrib.	3,407	4,773	2,447	4,773	-	4,870
2009	Unemployment Insurance	56	53	47	64	11	64
3002	Professional Services	-	-	-	-	-	-
3004	Repairs/Equipment	-	-	-	-	-	-
3005	Maint. Service Contracts	3,953	5,200	4,624	5,200	-	5,200
5201	Postal Services	148	-	106	100	100	100
5203	Telecommunications	1,084	1,500	603	1,500	-	1,500
5401	Office Supplies	3,177	2,000	972	2,000	-	2,000
5406	Drug Court Expense	6,000	6,000	6,000	6,000	-	6,000
5411	Books and Subscriptions	2,673	2,500	2,412	2,500	-	2,500
5504	Travel/Convention & Edu.	1,447	1,000	240	1,000	-	1,000
5801	Dues & Memberships	1,670	1,500	1,270	1,500	-	1,500
7001	Computer Equip/Supplies	-	-	-	-	-	-
7002	Capital Outlay	-	-	-	-	-	-
8008	Federal Assets Forfeiture	-	-	-	-	-	-
8009	State Assets Forfeiture	-	-	-	-	-	-
	Activity Totals	420,789	447,970	300,143	449,797	1,827	453,279

Northumberland County, Virginia
FY 2025-2026 Budget

30 Public Safety
3102 Law Enforcement - Sheriff

	Description of Element	2023-2024 Actual	2024-2025 Budget	2024-2025 YTD	2025-2026 Budget Request	Increase (Decrease) Over 2025-2026	Approved Budget 2025-2026
1001	Salaries Sheriff Off.	1,713,338	1,998,792	1,330,128	1,998,951	159	1,998,951
1002	Wages - Part-Time	46,775	88,000	38,123	88,000	-	78,000
1003	Overtime	137,316	110,000	107,329	145,000	35,000	130,000
1004	Courtroom Security	92,335	60,000	62,151	83,400	23,400	83,400
1006	Security Athletic Events	4,769	-	2,923	4,500	4,500	4,500
1009	Bonus	-	-	-	-	-	-
1110	Comp. Board Bonus	-	-	-	-	-	-
1111	FBI Reimbursement	3,311	-	1,022	1,500	1,500	1,500
2001	FICA	147,277	172,645	114,205	177,583	4,939	177,583
2002	VRS	210,525	257,444	171,047	257,465	21	257,465
2003	Life Insurance	22,846	23,586	15,670	23,588	2	23,588
2004	VRS HIC	-	-	-	-	-	-
2005	Hospitalization Plan	316,039	366,686	245,575	419,775	53,089	419,775
2006	Short/Long Term Disability Program	1,069	1,225	930	1,427	202	1,427
2007	VRS-Hybrid Contrib.	2,080	7,575	2,508	8,822	1,247	8,822
2009	Unemployment Insurance	1,185	845	849	1,344	499	1,344
3002	Prof. Ser. (unclaimed)	500	1,500	1,200	1,500	-	1,500
3004	Repairs/Equipment	551	2,500	-	3,000	500	2,500
3005	Maint. Service Contracts	27,472	31,000	24,031	41,500	10,500	41,500
3006	Printing	651	1,500	41	1,500	-	1,500
3007	Advertising	4,022	1,500	-	1,500	-	1,000
3010	Sel. Enforcement Grant	-	-	-	-	-	-
3012	Repairs to Vehicles	47,440	32,500	34,527	45,000	12,500	45,000
3013	Contractual Services	8,013	1,800	1,113	-	(1,800)	-
3015	Pest Control	250	600	250	600	-	600
5101	Electric	26,084	16,000	14,698	18,500	2,500	18,500
5103	Water	1,290	2,000	945	2,000	-	2,000
5201	Postal Services	2,443	2,000	1,137	2,000	-	2,000
5203	Telecommunications	29,385	28,000	16,153	28,000	-	28,000
5204	Car Radio Repairs	175	2,000	-	2,000	-	-
5305	Motor Vehicle Ins. - Liab.	-	-	-	-	-	-
5401	Office Supplies	12,952	8,500	7,739	13,000	4,500	8,500
5405	Janitorial Supplies	4,337	4,000	2,753	4,500	500	4,500
5407	Magistrate Expenses	-	1,000	-	1,000	-	1,000
5408	Vehicle Supplies (Gas)	-	-	-	-	-	-

**Northumberland County, Virginia
FY 2025-2026 Budget**

	Description of Element	2022-2023 Actual	2023-2024 Budget	2023-2024 YTD	2024-2025 Budget Request	Increase (Decrease) Over 2024-2025	Approved Budget 2024-2025
5409	Police Supplies	9,314	12,000	24,494	13,000	1,000	12,000
5410	Uniforms	18,029	15,000	17,311	22,000	7,000	15,000
5411	Books and Subscriptions	3,755	1,500	1,364	1,500	-	1,500
5414	Police Equip Grants	-	-	-	-	-	-
5501	Travel (Mileage)	-	-	-	-	-	-
5503	Travel (Subsistence-Lod)	10,033	7,000	7,311	10,000	3,000	8,000
5504	Travel/Convention & Edu.	-	-	-	-	-	-
5505	Travel (Extradition of Pris)	-	500	-	500	-	500
5801	Dues & Memberships	2,515	3,300	3,936	4,000	700	4,000
5805	Miscellaneous Fees	1,223	1,000	3,929	1,000	-	1,000
6003	Fredericksburg Training	15,910	20,000	18,719	24,200	4,200	24,200
6004	Training	3,907	2,000	3,856	4,000		4,000
7001	Computer Equip/Supplies	-	-	-	500	500	-
7004	Communication Equip.	2,510	3,300	984	3,000	(300)	3,000
7005	Motor Vehicles & Equip.	56	1,000	354	1,000	-	1,000
7008	Drug Task Force	750	1,500	793	1,500	-	1,000
7009	Repairs To Building	16,667	15,000	6,693	76,500	61,500	15,000
8000	Community Outreach	414	3,500	256	3,500	-	1,500
8006	Records Software	54,323	55,000	57,132	66,000	11,000	60,000
8007	Live Scan	1,838	1,500	2,573	1,500	-	1,500
8008	Federal Assets Forfeiture	4,995	-	-	-	-	-
8009	State Assets Forfeiture	-	-	4,397	-	-	-
8012	ARPA Law Enforcement Grant	266,535	-	-	-	-	-
Activity Totals		3,277,203	3,366,297	2,351,150	3,610,654	244,357	3,497,654

Northumberland County, Virginia
FY 2025-2026 Budget

30 Public Safety
3202 Fire Suppression - VFD

	Description of Element	2023-2024 Actual	2024-2025 Budget	2024-2025 YTD	2025-2026 Budget Request	Increase (Decrease) Over 2025-2026	Approved Budget 2025-2026
1001	Haz Mat Coordinator	3,600	3,600	2,400	3,600	-	3,600
2001	Fica	275	276	184	276	-	276
2009	Unemployment	2	26	1	32	6	32
3012	Vehicle Repairs	-	-	773	1,500	1,500	1,500
5403	Materials & Supplies	170	250	38	250	-	250
5604	Contribution	462,911	486,057	364,543	510,360	24,303	486,057
5605	Distribution Special Fund	52,976	53,000	60,300	65,000	12,000	65,000
5606	Rapp. Reg. Fire Training	-	-	-	-	-	-
7005	Motor Vehicles & Equip.	147,715	196,952	147,714	206,800	9,848	196,952
	Activity Totals	667,649	740,161	575,952	787,818	47,657	753,667

**Northumberland County, Virginia
FY 2025-2026 Budget**

**30 Public Safety
3203 Ambulance and Rescue Services**

	Description of Element	2023-2024 Actual	2024-2025 Budget	2024-2025 YTD	2025-2026 Budget Request	Increase (Decrease) Over 2025-2026	Approved Budget 2025-2026
1001	Salary and Wages	940,661	1,171,136	658,397	1,185,137	14,000	1,185,137
1002	Part-time	78,321	75,000	52,102	85,000	10,000	85,000
1003	Overtime	145,908	134,154	216,173	201,000	66,846	201,000
1008	Shift Leaders	14,100	14,400	9,600	14,400	-	14,400
2001	FICA	86,316	106,694	68,994	113,644	6,950	113,644
2002	VRS	116,687	150,842	84,775	152,646	1,803	152,646
2003	Life Insurance	12,539	13819	7,767	13,985	165	13,985
2004	VRS HIC	561	468	263	474	6	474
2005	Hospitalization Plan	197,561	254,621	139,956	292,085	37,464	292,085
2006	Short/Long Term Disability Program	-	-	-	-	-	-
2007	VRS-Hybrid Contrib.	-	-	-	-	-	-
2009	Unemployment Insurance	895	1,056	539	1,280	224	1,280
3005	Maint. Service Contracts	24,185	29,240	18,427	31,233	1,993	27,124
3009	Reimbursements	-	-	-	-	-	-
3012	Vehicle Repairs	12,400	15,000	13,155	15,000	-	15,000
5201	Postal Services	-	100	10	100	-	100
5203	Telecommunications	5,775	6,000	4,055	6,000	-	6,000
5401	Office Supplies	1,331	3,000	974	3,000	-	2,000
5405	Janitorial Supplies	2,312	2,450	1,515	2,450	-	2,450
5408	Vehicle Supplies & Gas	-	-	-	-	-	-
5409	Equipment & Supplies	22,162	82,000	37,262	40,000	(42,000)	40,000
5410	Uniforms	7,806	13,000	5,626	13,000	-	10,000
5411	Publications	-	6,000	-	-	(6,000)	-
5414	EMS Grants	7,512	-	-	-	-	-
5501	Travel (Mileage)	-	1,000	-	1,000	-	500
5503	Travel-Meals & Lodging	361	2,500	1,273	2,500	-	2,500
5504	Travel Conv & Edu	-	2,500	-	2,500	-	2,500
5506	Tuition	-	-	11,248	12,000	12,000	10,500
5805	Misc Fees	280	3,000	210	3,000	-	2,000
6001	Payments	1,861	1,884	1,884	1,867	(17)	1,867
6003	Training	4,827	14,000	7,187	14,000	-	14,000
7005	Vehicles	-	-	-	-	-	-
7006	Vehicles Supplies	1,478	7,000	2,037	7,000	-	5,000
7009	EMS Repairs Bldg/House	2,603	8,000	2,571	8,000	-	6,000
8002	Rent	-	-	-	-	-	-
	Use of Building						
	Activity Sub Totals	1,688,442	2,118,866	1,346,000	2,222,300	103,434	2,207,191
5604	Contribution	189,163	201,015	148,368	211,066	10,051	201,015
	Vol. Rescue Squads						
5605	Distribution-Special Fund	-	12,000	16,884	30,000	18,000	30,000
	Four for Life Monies						
5610	Kilmarnock Vol. Rescue Contrib.	27,430	28,802	21,602	30,242	1,440	28,802
	Activity Sub Totals	216,593	241,817	186,854	271,308	29,491	259,817
	Activity All EMS Totals	1,905,035	2,360,683	1,532,853	2,493,608	132,925	2,467,008

Northumberland County, Virginia
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30 Public Safety
3302 Regional Jail

	Description of Element	2023-2024	2024-2025	2024-2025	2025-2026	Increase	Approved
		Actual	Budget	YTD	Budget Request	(Decrease) Over 2025-2026	Budget 2025-2026
6001	Payments	-	-	-	-	-	-
	Activity Totals	-	-	-	-	-	-

**Northumberland County, Virginia
FY 2025-2026 Budget**

**30 Public Safety
3401 Building Inspections**

	Description of Element	2023-2024 Actual	2024-2025 Budget	2024-2025 YTD	2025-2026 Budget Request	Increase (Decrease) Over 2025-2026	Approved Budget 2025-2026
1001	Salaries Building Office	160,383	186,834	112,059	176,834	(10,000)	176,834
1002	Overtime	441	-	-	-	-	-
1009	Bonus	-	-	-	-	-	-
2001	FICA	12,281	14,293	8,482	13,528	(765)	13,528
2002	VRS	18,335	24,064	14,315	22,776	(1,288)	22,776
2003	Life Insurance	2,111	2,205	1,311	2,087	(118)	2,087
2004	VRS HIC	95	75	44	71	(4)	71
2005	Hospitalization Plan	26,576	32,028	20,284	37,968	5,940	37,968
2006	Short/long Term Disability Program	258	399	190	342	(56)	342
2007	VRS-Hybrid Contrib.	1,311	2,466	865	2,117	(349)	2,117
2009	Unemployment Insurance	105	79	79	96	17	96
3007	Advertising	-	1,000	-	500	(500)	500
3012	Repairs to Vehicles	627	2,000	2,598	2,500	500	2,500
5201	Postal Services	2,639	5,000	2,119	5,000	-	4,000
5203	Telecommunications	-	-	-	-	-	-
5400	Leases & Rentals	-	-	-	-	-	-
5401	Office Supplies	-	-	-	-	-	-
5408	Vehicle Supplies	-	800	-	800	-	800
5411	Books and Subscriptions	1,330	720	-	750	30	750
5504	Travel (Convention & Ed)	1,426	1,000	574	1,000	-	1,000
5801	Dues & Memberships	-	100	-	100	-	100
5803	1% Surcharge on Permits	-	-	-	-	-	-
7002	Capital Outlay	-	-	-	-	-	-
7005	Motor Vehicles & Equip.	-	-	-	-	-	-
8002	Furniture & Fixtures	-	-	-	-	-	-
8007	Computer Equip/Supplies	-	-	-	-	-	-
Activity Totals		227,916	273,063	162,920	266,470	(6,593)	265,470

**Northumberland County, Virginia
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**30 Public Safety
3501 Animal Control**

	Description of Element	2023-2024 Actual	2024-2025 Budget	2024-2025 YTD	2025-2026 Budget Request	Increase (Decrease) Over 2025-2026	Approved Budget 2025-2026
1001	Salary	140,429	151,787	101,191	151,787	-	151,787
1002	Shelter Overime	1,721	5,000	3,155	6,000	1,000	5,000
1003	Wages - Part-Time	125,273	132,600	94,835	143,600	11,000	132,600
1004	Add. Shelter Part-Time	-	-	-	-	-	-
1009	Bonus	-	-	-	-	-	-
2001	FICA	20,396	22138	15,148	23,056	918	23,056
2002	VRS	15,993	19550	13,033	19,550	-	19,550
2003	Life Insurance	1,898	1791	1,194	1,791	-	1,791
2004	VRS HIC	-	-	-	-	-	-
2005	Hospitalization Plan	20,088	32,772	21,848	34,248	1,476	34,248
2006	Short/Long Term Disability Program	523	544	362	544	-	544
2007	VRS-Hybrid Contrib.	1,667	3,361	1,154	3,361	-	3,361
2009	Unemployment Insurance	252	290	170	288	(2)	288
3004	Repairs & Equipment	-	4,000	-	4,000	-	4,000
3007	Advertising	-	500	60	500	-	500
3012	Repairs to Vehicles	967	1,500	859	2,500	1,000	2,500
3015	Pest Control	-	600	-	600	-	600
5101	Electric Power	12,279	9,000	6,722	9,000	-	9,000
5201	Postal Services	27	-	-	-	-	-
5203	Telecommunications	1,853	2,300	1,220	2,300	-	2,300
5204	Car Radio Repairs	-	-	-	-	-	-
5401	Office Supplies	2,796	2,500	2,442	4,200	1,700	4,200
5405	Janitorial Supplies	5,907	5,600	4,966	7,500	1,900	7,500
5410	Uniforms	-	-	-	-	-	-
5501	Travel (Mileage)	-	-	-	-	-	-
5504	Travel (Convention & Ed.)	-	500	-	500	-	-
5801	Dues & Memberships	-	-	-	-	-	-
5802	Claims	234	200	57	200	-	200
5805	Miscellaneous Fees	-	-	-	-	-	-
7002	Capital Outlay	-	7,500	-	5,000	(2,500)	5,000
7003	Operational Costs	28,249	25,000	19,695	33,000	8,000	30,000
7009	Repairs to Building	10,138	12,400	8,663	12,400	-	12,400
	Activity Totals	390,689	441,433	296,775	465,925	24,492	450,425

*Northumberland County, Virginia
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30 Public Safety
3503 Medical Examiner (Coroner)

	Description of Element	2023-2024 Actual	2024-2025 Budget	2024-2025 YTD	2025-2026 Budget Request	Increase (Decrease) Over 2025-2026	Approved Budget 2025-2026
3002	Professional Services	20	350	-	350	-	350
	Activity Totals	20	350	-	350	-	350

**Northumberland County, Virginia
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**30 Public Safety
3506 Emergency Services**

	Description of Element	2023-2024 Actual	2024-2025 Budget	2024-2025 YTD	2025-2026 Budget Request	Increase (Decrease) Over 2025-2026	Approved Budget 2025-2026
1003	Part-time Wages	-	-	-	-	-	-
2001	FICA	-	-	-	-	-	-
2009	Unemployment	-	-	-	-	-	-
3002	Professional Services	1,202	1,000	404	1,000	-	1,000
3005	Maint. On Service Contr.	75,733	87,413	71,568	135,000	47,587	135,000
3006	Printing	-	-	-	-	-	-
5200	Communications	95,048	145,000	99,324	152,250	7,250	152,250
5201	Postal Service	-	-	-	1,500	1,500	1,500
5407	Material and Supplies	4,428	5,000	4,665	5,000	-	5,000
5412	Regional Radio Equipment Repair	-	-	-	5,930	5,930	5,930
5801	Dues & Memberships	-	-	-	20,000	20,000	20,000
6003	Regional Radio Training	-	-	-	3,750	3,750	3,750
7002	Capital Outlay/Tower Rent	-	60,926	51,862	65,000	4,074	65,000
7009	Disaster Response	-	5,000	-	5,000	-	7,500
7010	Code Red	11,748	12,248	11,748	12,248	0	12,248
7011	Training	-	6,000	-	6,000	-	6,000
8006	Grants	-	-	-	-	-	-
	Activity SubTotals	188,159	322,587	239,572	412,678	90,091	415,178
8100	Register Cares Act Funds	-	-	-	-	-	-
1003	Part-time Wages	-	-	-	-	-	-
2001	Fica	-	-	-	-	-	-
2009	Unemployment	-	-	-	-	-	-
	Activity SubTotals	-	-	-	-	-	-
8101	EMS Cares Act Funds	-	-	-	-	-	-
	Activity SubTotals	-	-	-	-	-	-
8102	Co. Cares Act Funds	-	-	-	-	-	-
8103	K12 Public Schools	-	-	-	-	-	-
8104	Food Programs	-	-	-	-	-	-
8105	Mortgage & Rental Payment	-	-	-	-	-	-
8106	Temp Housing	-	-	-	-	-	-
8107	Small Business Assitance	-	-	-	-	-	-
8108	COVID Testing	-	-	-	-	-	-
8109	Contact Tracing	-	-	-	-	-	-
8110	Payroll For Public Health & Safe	-	-	-	-	-	-
8111	Broadband	-	-	-	-	-	-
8112	Non_Govt. Internet Access	-	-	-	-	-	-
8113	Disinfection & Sanitation	-	-	-	-	-	-
8114	PPE	-	-	-	-	-	-
8115	Safe Access to Government	-	-	-	-	-	-
8116	Public Health Expenses	-	-	-	-	-	-
8117	Workers Compensation	-	-	-	-	-	-
8118	Local/Regional Jails	-	-	-	-	-	-
8119	Operation & Gov. Services	-	-	-	-	-	-
8120	Other Categories	-	-	-	-	-	-

Northumberland County, Virginia
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Activity SubTotals	-	-	-	-	-	-
Activity All SubTotals	188,159	322,587	239,572	412,678	90,091	415,178

Northumberland County, Virginia
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30 Public Safety
3507 N.C. American Rescue Plan Act

FUND 45

	Description of Element	2023-2024 Actual	2024-2025 Budget	2024-2025 YTD	2025-2026 Budget Request	Increase (Decrease) Over 2025-2026	Approved Budget 2025-2026
2001	FICA	-	-	-	-	-	-
2009	Unemployment	-	-	-	-	-	-
8102	ARPA FUNDS	-	-	-	-	-	-
8107	Small Business Assistance	-	-	-	-	-	-
8108	COVID-19 Testing	-	-	-	-	-	-
8109	COVID-19 Vaccination	-	-	-	-	-	-
8110	Payroll Public Safety/Sector	-	-	-	-	-	-
8114	PPE	-	-	-	-	-	-
8116	Public Health Expense	-	-	-	-	-	-
8118	Prev. Congregate Settings	-	-	-	-	-	-
8119	Prov. Of Government Serv.	-	-	-	-	-	-
8121	Aid to Nonprofit Organizations	-	-	-	-	-	-
8122	Prem. Pay Public Sec. Emp.	-	-	-	-	-	-
8123	Centralized WW Treatment	-	-	-	-	-	-
8124	Centralized WW collection & Co	195,517	-	-	-	-	-
8125	Decentralized Waste Water	-	-	-	-	-	-
8126	Combined Sewer Overflows	-	-	-	-	-	-
8127	Other Sewer Infrastructure	51,005	-	28,270	-	-	-
8128	Stormwater	-	-	-	-	-	-
8129	Broadband other Projects	-	-	-	-	-	-
8130	Administrative Exp	23,063	-	-	-	-	-
8131	Evaluation & Data Analysis	-	-	-	-	-	-
8132	Transfer to other Units of Gov	-	-	-	-	-	-
8133	Capital Invest.-Public Health	498,803	-	-	-	-	-
8134	Comm. Violence Interventions	-	-	-	-	-	-
Activity All SubTotals		768,388	-	28,270	-	-	-

Northumberland County, Virginia
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40 Public Works
4104 Street Lights

	Description of Element	2023-2024 Actual	2024-2025 Budget	2024-2025 YTD	2025-2026 Budget Request	Increase (Decrease) Over 2025-2026	Approved Budget 2025-2026
5104	Electrical - Streetlights	22,927	25,000	14,662	25,000	-	23,000
5105	Streetlights (County)	386	500	254	500	-	500
	Activity Totals	23,313	25,500	14,915	25,500	-	23,500

Northumberland County, Virginia
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40 Public Works
4203 Refuse Collection

	Description of Element	2023-2024 Actual	2024-2025 Budget	2024-2025 YTD	2025-2026 Budget Request	Increase (Decrease) Over 2025-2026	Approved Budget 2025-2026
1003	Wages - Part-Time	16,838	21,000	12,467	21,000	-	21,000
1004	Overtime	-	-	-	-	-	-
1009	Bonus	-	-	-	-	-	-
2001	Fica	1,288	1,607	954	1,607	-	1,607
2009	Unemployment Ins	38	26	9	32	6	32
3004	Repairs and Equipment	728	5,000	-	5,000	-	5,000
3100	Contractual Services	1,619,986	1,800,000	1,172,970	1,890,000	90,000	1,890,000
	Activity Totals	1,638,878	1,827,633	1,186,399	1,917,639	90,006	1,917,639

Northumberland County, Virginia
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40 Public Works
4204 Refuse Disposal

	Description of Element	2023-2024	2024-2025	2024-2025	2025-2026	Increase	Approved
		Actual	Budget	YTD	Budget Request	(Decrease) Over 2025-2026	Budget 2025-2026
3100	Contractual Services	6,605	20,000	7,227	20,000	-	20,000
	Activity Totals	6,605	20,000	7,227	20,000	-	20,000

**Northumberland County, Virginia
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**40 Public Works
4302 General Properties**

	Description of Element	2023-2024 Actual	2024-2025 Budget	2024-2025 YTD	2025-2026 Budget Request	Increase (Decrease) Over 2025-2026	Approved Budget 2025-2026
1001	Salaries- Maint. Dept	90,100	93,568	62,378	93,568	-	93,568
1002	Overtime	1,993	3,800	2,306	5,000	1,200	5,000
2001	FICA	7,127	7,449	5,003	7,540	92	7,540
2002	VRS	11,235	12,052	8,034	12,052	-	12,052
2003	Life Insurance	1,207	1,104	736	1,104	-	1,104
2004	VRS HIC	54	37	25	37	-	37
2005	Hospitalization Plan	20,712	22,344	14,896	23,376	1,032	23,376
2006	Short/Long Term Disability Program	-	-	-	-	-	-
2007	VRS-Hybrid Contrib.	-	-	-	-	-	-
2009	Unemployment Insurance	51	53	40	64	11	64
3000	Janitorial Services	-	-	-	-	-	-
3002	Professional Testing	-	-	-	-	-	-
3004	Repairs and Equipment	73,948	55,000	68,420	85,000	30,000	85,000
3012	Repairs To Vehicles	591	1,500	2,326	3,000	1,500	3,000
3100	Contractual Services	31,314	60,000	37,208	68,000	8,000	68,000
3300	Maintenance Dept. Services	5,834	5,000	2,357	5,000	-	5,000
5101	Electrical Services	78,218	85,000	51,261	90,000	5,000	90,000
5102	Heating Services	2,573	3,000	-	-	(3,000)	-
5103	Water	4,207	4,000	2,560	5,000	1,000	5,000
5203	Telecommunications	2,419	3,000	1,084	2,500	(500)	2,500
5304	Insurance	-	-	-	-	-	-
5403	Materials and Supplies	7,113	18,000	4,148	18,000	-	18,000
5405	Janitorial Supplies	6,257	8,000	4,571	8,000	-	8,000
5406	Janitorial Services	-	-	-	-	-	-
5408	Contract for cleaning services Vehicle Gas/Diesel	135,729	150,000	86,745	160,000	10,000	160,000
5501	Travel (Mileage)	533	600	346	600	-	600
7002	Capital Outlay	-	-	-	-	-	-
7005	Motor Vehicles & Eq	-	-	-	-	-	-
8002	Rent	-	-	-	-	-	-
8004	Furniture & Fixtures	-	-	-	-	-	-
9000	Enterprise Fund	12,000	12,000	8,000	-	(12,000)	-
Activity Totals		493,214	545,506	362,444	587,841	42,335	587,841

Northumberland County, Virginia
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40 Public Works
4305 Sanitary District

Fund 50

	Description of Element	2023-2024 Actual	2024-2025 Budget	2024-2025 YTD	2025-2026 Budget Request	Increase (Decrease) Over 2025-2026	Approved Budget 2025-2026
1001	Salaries-Sanitary District	268,427	300,936	182,223	299,191	(1,745)	299,191
1002	Overtime	24,077	25,000	9,002	30,000	5,000	30,000
1003	Wages-Part-time	2,918	3,000	-	-	(3,000)	-
1004	Paydown Comp & Vacation	-	-	-	-	-	-
2001	FICA	22,862	25,164	14,918	25,183	20	25,183
2002	VRS	30,831	38,761	23,102	38,536	(225)	38,536
2003	Life Insurance	3,621	3,551	2,116	3,530	(21)	3,530
2004	VRS HIC	162	120	72	120	(1)	120
2005	Hospitalization Plan	55,970	66,288	38,234	68,496	2,208	68,496
2006	Short/Long Term Disability Program	757	894	476	884	(10)	884
2007	VRS-Hybrid Contrib.	2,868	5,530	862	5,469	(61)	5,469
2009	Unemployment Insurance	165	185	176	192	7	192
	Activity Totals	412,659	469,428	271,180	471,601	2,173	471,601

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50 Health & Welfare
5101 Local Health Department

	Description of Element	2023-2024	2024-2025	2024-2025	2025-2026	Increase	Approved
		Actual	Budget	YTD	Budget Request	(Decrease) Over 2025-2026	Budget 2025-2026
6001	Payments	243,970	243,970	182,978	256,169	12,199	243,970
	Activity Totals	243,970	243,970	182,978	256,169	12,199	243,970

Northumberland County, Virginia
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50 Health & Welfare
5102 National Opioid Settlement Fund

FUND 47

Description of Element		2023-2024 Actual	2024-2025 Budget	2024-2025 YTD	2025-2026 Budget Request	Increase (Decrease) Over 2025-2026	Approved Budget 2025-2026
3200	Opioid Abatement Settlement	-	-	-	-	-	-
5409	Equipment & Supplies	-	-	16,222	-	-	-
6000	Distribution to Agencies	-	-	-	-	-	-
6004	Training & Education	-	-	-	-	-	-
Activity Totals		-	-	16,222	-	-	-

Northumberland County, Virginia
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50 Health & Welfare
5205 Community Services Board

	Description of Element	2023-2024	2024-2025	2024-2025	2025-2026	Increase	Approved
		Actual	Budget	YTD	Budget Request	(Decrease) Over 2025-2026	Budget 2025-2026
6001	Payments	62,341	71,675	53,756	79,387	7,712	79,387
	Activity Totals	62,341	71,675	53,756	79,387	7,712	79,387

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**50 Health and Welfare
5302 Dept. of Social Services**

	Description of Element	2023-2024	2024-2025	2024-2025	2025-2026	Increase (Decrease) Over	Approved
		Actual	Budget	YTD	Budget Request	2025-2026	Budget 2025-2026
1001	Salaries and Wages	1,800	1,800	-	1,800	-	1,800
2001	FICA	138	138	-	138	-	138
2009	Unemployment Ins.	-	-	-	-	-	-
5501	Travel (Mileage)	-	-	-	-	-	-
5605	Distribution-Special Fund	-	-	-	-	-	-
5607	Boys & Girls Club	-	5,000	3,750	25,000	20,000	5,000
5608	North'd Red Cross	5,000	5,000	5,000	5,000	-	2,500
5609	Contribution Bay Aging	16,215	16,215	12,161	16,701	486	16,215
5610	Contribution RSVP	-	-	-	-	-	-
5611	Contribution Group Home	-	-	-	-	-	-
5612	Food Bank	1,000	1,000	750	5,000	4,000	1,000
5613	Heating Assistance	-	-	-	-	-	-
5614	Contribution The Haven	4,500	4,500	3,375	4,950	450	4,500
5615	Legal Aid Services	9,056	9,056	6,792	9,056	-	9,056
5616	NN Free Health Clinic	71,095	71,095	53,321	134,380	63,285	71,095
5617	Section 8 Housing	-	-	-	-	-	-
5618	Bay Transit	87,435	87,435	65,576	92,759	5,324	87,435
5619	NN CASA	3,500	3,500	2,625	3,500	-	3,500
5620	NN Reg. Disability Ser.	-	-	-	-	-	-
5621	North'd Little League	9,667	2,000	2,000	2,000	-	2,000
5622	Visions	-	-	-	-	-	-
5623	Southeast RCAP	-	-	-	-	-	-
5624	Boys & Girls Club Grant	-	-	-	-	-	-
5625	Anti-Litter Com.-County	7,102	2,000	-	2,000	-	2,000
5626	Workforce Development	-	-	-	-	-	-
5627	Greater Reedville Assoc.	-	5,000	3,750	-	(5,000)	-
5628	Julius Rosenwald School	-	5,000	3,750	-	(5,000)	-
6002	Comprehensive Ser. Act	483,450	265,231	397,008	996,505	731,274	996,505
6005	Appropriations	1,885,002	2,278,232	1,368,148	2,430,757	152,525	2,380,735
Activity Totals		2,584,960	2,762,202	1,928,006	3,729,546	967,344	3,583,479

Northumberland County, Virginia
FY 2025-2026 Budget

50 Health and Welfare
7200 Light Street Project

	Description of Element	2023-2024	2024-2025	2024-2025	2025-2026	Increase	Approved
		Actual	Budget	YTD	Budget Request	(Decrease) Over 2025-2026	Budget 2025-2026
3002	Professional Services	-	-	-	-	-	-
3006	Printing	-	-	-	-	-	-
3007	Advertising	-	-	-	-	-	-
3100	Contractual Services	-	-	-	-	-	-
3300	Maintenance Service	-	-	-	-	-	-
5201	Postal Service	-	-	-	-	-	-
5203	Telecommunications	-	-	-	-	-	-
5500	Travel	-	-	-	-	-	-
6000	Materials & Supplies	-	-	-	-	-	-
7001	Comp. Hardware & Soft.	-	-	-	-	-	-
7011	In-Out Items	-	-	-	-	-	-
	Activity Totals	-	-	-	-	-	-

Northumberland County, Virginia
FY 2025-2026 Budget

60 Education FUND 30
Public School Budget (See Attached Detailed Budget)

	Description of Element	2023-2024 Actual	2024-2025 Budget	2024-2025 YTD	2025-2026 Budget Request	Increase (Decrease) Over 2025-2026	Approved Budget 2025-2026
6005	Appropriations	-	-			-	
6100	Instruction	16,376,345	15,429,510	8,640,371	16,194,638	765,128	3,940,200
6200	Administration & Health	1,336,376	1,432,713	926,541	1,706,425	273,712	368,532
6300	Transportation	1,507,920	1,558,595	905,505	1,553,982	(4,613)	367,406
6400	Operation & Maintenance	2,158,571	2,140,512	1,456,871	2,219,817	79,305	546,190
6500	Federal Cares	1,102,401	-	195,544	-	-	-
6600	Building & Site Improv	55,251	30,000	312,030	30,000	-	7,500
6700	Debt Service	8,173	8,664	8,027	9,184	520	9,184
6720	Special Apprpriations	597,255	-	580,842	-	-	-
6800	Technology	1,018,590	929,070	816,752	941,945	12,875	232,128
6900	Federal Funds	1,389,702	-	551,727	-	-	-
6007	School Food Service	917,381	724,522	464,236	895,013	170,491	895,013
6008	Adult Education	11,665	-	-	-	-	-
6009	After School Prog. & Camp	-	-	-	-	-	-
	Activity Totals	26,479,630	22,253,586	14,858,446	23,551,004	1,297,418	6,366,152.50

Northumberland County, Virginia
FY 2025-2026 Budget

60 Education
6401 Rappahannock Community College

	Description of Element	2023-2024 Actual	2024-2025 Budget	2024-2025 YTD	2025-2026 Budget Request	Increase (Decrease) Over 2025-2026	Approved Budget 2025-2026
5604	Contribution	9,565	9,565	7,174	9,852	287	9,565
5606	Special Contribution	-	-	-	-	-	-
	Activity Totals	9,565	9,565	7,174	9,852	287	9,565

*Northumberland County, Virginia
FY 2025-2026 Budget*

**70 Parks, Recreation, Culture
7102 Recreation Department**

	Description of Element	2023-2024 Actual	2024-2025 Budget	2024-2025 YTD	2025-2026 Budget Request	Increase (Decrease) Over 2025-2026	Approved Budget 2025-2026
1001	Salary	-	-	-	-	-	-
1002	Salary - Director	-	-	-	-	-	-
1003	Wages-Part-Time	-	-	-	-	-	-
2001	FICA	-	-	-	-	-	-
2002	VRS	-	-	-	-	-	-
2005	Hospitalization Plan	-	-	-	-	-	-
2006	VRS Disability Program	-	-	-	-	-	-
2009	Unemployment Insurance	-	-	-	-	-	-
3000	Refunds	-	-	-	-	-	-
3005	Maint./Service Contracts	-	-	-	-	-	-
3007	Advertising	-	-	-	-	-	-
3017	Cutting Grass	-	-	-	-	-	-
5201	Postal Services	-	-	-	-	-	-
5203	Telecommunications	-	-	-	-	-	-
5400	Leases and Rentals	-	-	-	-	-	-
5401	Office Supplies	-	-	-	-	-	-
5403	Materials & Supplies	-	-	-	-	-	-
5412	Recreation Supplies	-	-	-	-	-	-
5415	Recreation Program Sup	-	-	-	-	-	-
5501	Travel (Mileage)	-	-	-	-	-	-
5504	Travel-Convention & Edu.	-	-	-	-	-	-
5604	Cont. to YMCA	50,000	55,000	38,333	55,000	-	50,000
5801	Dues & Memberships	-	-	-	-	-	-
7001	Computer Equip/Supplies	-	-	-	-	-	-
7002	Capital Outlay	-	-	-	-	-	-
8001	Lease/Rent Equipment	-	-	-	-	-	-
8004	Furniture & Fixtures	-	-	-	-	-	-
	Activity Totals	50,000	55,000	38,333	55,000	-	50,000

Northumberland County, Virginia
FY 2025-2026 Budget

70 Parks, Recreation, Culture
7301 Northumberland County Public Library

	Description of Element	2023-2024	2024-2025	2024-2025	2025-2026	Increase	Approved
		Actual	Budget	YTD	Budget Request	(Decrease) Over 2025-2026	Budget 2025-2026
5604	Contribution to Library	260,490	265,515	199,136	273,460	7,945	273,460
	Activity Totals	260,490	265,515	199,136	273,460	7,945	273,460

**Northumberland County, Virginia
FY 2025-2026 Budget**

**80 Community Development
8101 Local Planning**

Description of Element		2023-2024 Actual	2024-2025 Budget	2024-2025 YTD	2025-2026 Budget Request	Increase (Decrease) Over 2025-2026	Approved Budget 2025-2026
1001	Salaries Planning Off.	186,462	193,637	129,092	193,637	-	193,637
1002	Overtime	1,503	5,000	1,054	5,000	-	5,000
1003	Wages Part-Time	4,550	12,000	3,420	12,000	-	12,000
1009	Bonus	-	-	-	-	-	-
2001	FICA	14,683	16,114	10,202	16,114	-	16,114
2002	VRS	23,252	24,940	16,627	24,940	-	24,940
2003	Life Insurance	2,499	2,285	1,523	2,285	-	2,285
2004	VRS HIC	112	77	52	77	-	77
2005	Hospitalization Plan	30,322	32,772	21,848	34,248	1,476	34,248
2006	Short/Long Term Disability Program	-	-	-	-	-	-
2007	VRS-Hybrid Contrib.	-	-	-	-	-	-
2009	Unemployment Insurance	79	80	70	96	16	96
3002	Professional Services	-	600	932	600	-	600
3003	Plan Review	-	500	-	500	-	500
3004	Repairs/Equipment	-	-	-	-	-	-
3005	Maint. Service Contracts	1,398	3,000	-	3,000	-	3,000
3006	Printing	438	5,000	-	2,500	(2,500)	2,500
3007	Advertising	2,669	4,200	4,434	15,000	10,800	15,000
3012	Repairs to Vehicles	-	-	-	-	-	-
5201	Postal Services	-	-	-	-	-	-
5203	Telecommunications	3,209	4,500	2,203	4,500	-	4,500
5400	Leases and Rentals	-	-	-	-	-	-
5401	Office Supplies	3,568	5,000	2,513	5,000	-	5,000
5403	Materials & Supplies	-	500	-	500	-	500
5411	Books and Subscriptions	-	-	-	-	-	-
5414	Grant-VMRC	-	-	-	-	-	-
5501	Travel (Mileage)	2,408	1,500	977	2,000	500	2,000
5504	Travel/Convention & Edu.	171	1,500	130	1,500	-	1,500
5600	Internet Services	-	-	-	-	-	-
5801	Dues & Memberships	-	100	-	100	-	100
Activity Totals		277,322	313,306	195,077	323,598	10,292	323,598

Northumberland County, Virginia
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80 Community Development
8102 Callao Business District Revitalization Project

FUND 57

	Description of Element	2023-2024	2024-2025	2024-2025	2025-2026	Increase	Approved Budget 2025-2026
		Actual	Budget	YTD	Budget Request	(Decrease) Over 2025-2026	
8900	Achievement of Benefits	-	-	-	-	-	-
8901	Contract Monitoring	-	-	-	-	-	-
8902	Construction Completion	-	-	-	-	-	-
8903	Administrative Project Closeout	-	-	-	-	-	-
8904	Satisfactory Compliance Review	-	-	-	-	-	-
8905	Execution of Project Contract	-	-	-	-	-	-
8906	Execution of DHCD Contract	-	-	-	-	-	-
8920	Clearance and Demolition	-	-	-	-	-	-
8940	Engineering	-	-	-	-	-	-
8941	Wayfinding	-	-	-	-	-	-
8942	Street Construction	-	-	-	-	-	-
8960	Revolving Loan Fund	-	-	-	-	-	-
8980	Marketing, Website Development	-	-	-	-	-	-
8981	Mural Program	-	-	-	-	-	-
8982	Sewer Connection Fee Waivers	25,000	-	-	-	-	-
8983	Façade Construction	-	-	-	-	-	-
8984	Small Business Training	-	-	-	-	-	-
8985	Façade Soft Costs	-	-	-	-	-	-
8986	Program income	-	-	-	-	-	-
	Activity Totals	25,000	-	-	-	-	-

Northumberland County, Virginia
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80 Community Development
8105 Economic Development

	Description of Element	2023-2024- Actual	2024-2025 Budget	2024-2025 YTD	2025-2026 Budget Request	Increase (Decrease) Over 2025-2026	Approved Budget 2025-2026
1003	Wages Part-time	850	1,200	500	4,400	3,200	1,200
2001	Fica	65	92	38	337	245	337
5501	Travel (Mileage)	-	-	-	-	-	-
5504	Travel/Convention & Edu.	-	-	-	-	-	-
5600	Broadband Grant	-	-	-	-	-	-
5604	Chamber & NNTC	21,500	21,500	16,125	21,500	-	21,500
5605	Callao Rehab Project	-	-	-	-	-	-
5606	Economic Dev. Comm.	9,342	15,600	5,660	12,000	(3,600)	12,000
5618	NNCBRPartnership	-	-	-	-	-	-
8501	Brochure	-	-	-	-	-	-
8502	Workforce Development	3,007	3,076	2,307	3,098	22	3,098
8503	ARPA Tourism Funds	-	-	-	-	-	-
8504	ARPA Tourism Paid Media	20,196	-	-	-	-	-
8505	ARPA Tourism Marketing Prod.	2,570	-	-	-	-	-
8506	ARPA Tourism Product Dev	35,020	-	250	-	-	-
	Activity Totals	92,551	41,468	24,880.05	41,335	(133)	38,135

Northumberland County, Virginia
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80 Community Development
8106 Northern Neck Planning District Commission

	Description of Element	2023-2024	2024-2025	2024-2025	2025-2026	Increase	Approved
		Actual	Budget	YTD	Budget Request	(Decrease) Over 2025-2026	Budget 2025-2026
5504	Travel (Convention & Ed)	-	-	-	-	-	-
5604	Contribution	4,500	4,500	3,375	4,500	-	4,500
5605	Grant - Local Match	5,000	5,000	3,750	5,000	-	5,000
	Activity Totals	9,500	9,500	7,125	9,500	-	9,500

Northumberland County, Virginia
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80 Community Development
8203 Soil and Water Conservation District

	Description of Element	2023-2024	2024-2025	2024-2025	2025-2026	Increase	Approved
		Actual	Budget	YTD	Budget Request	(Decrease) Over 2025-2026	Budget 2025-2026
5501	Travel (Mileage)	-	-	-	-	-	-
5604	Contrib. to NNSWCD	15,000	15,000	11,250	15,000	-	15,000
5605	Contrib. to Tidewtr. RC&D	-	-	-	-	-	-
	Activity Totals	15,000	15,000	11,250	15,000	-	15,000

Northumberland County, Virginia
FY 2025-2026 Budget

80 Community Development
8204 Forestry

	Description of Element	2023-2024	2024-2025	2024-2025	2025-2026	Increase	Approved
		Actual	Budget	YTD	Budget Request	(Decrease) Over 2025-2026	Budget 2025-2026
5604	Contribution	5,700	5,549	4,162	5,549	-	5,549
	Activity Totals	5,700	5,549	4,162	5,549	-	5,549

Northumberland County, Virginia
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80 Community Development
8205 Wetlands Board

	Description of Element	2023-2024 Actual	2024-2025 Budget	2024-2025 YTD	2025-2026 Budget Request	Increase (Decrease) Over 2025-2026	Approved Budget 2025-2026
1003	Wages - Board Members	4,680	11,000	2,860	11,000	-	11,000
2001	Fica	358	842	219	842	-	842
3007	Advertising	3,398	6,500	2,375	6,500	-	6,500
5201	Postal Services	-	-	-	-	-	-
5501	Travel (Mileage)	1,706	3,000	890	3,000	-	3,000
5504	Travel-Convention & Ed	-	200	-	200	-	200
	Activity Totals	10,142	21,542	6,344	21,542	-	21,542

*Northumberland County, Virginia
FY 2025-2026 Budget*

**80 Community Development
8305 Cooperative Extension Program**

	Description of Element	2023-2024 Actual	2024-2025 Budget	2024-2025 YTD	2025-2026 Budget Request	Increase (Decrease) Over 2025-2026	Approved Budget 2025-2026
1001	Salaries & Fringe Contrib.	38,202	54,500	22,689	53,266	(1,234)	53,266
1003	Part-Time	-	-	-	-	-	-
1005	Salary - Technician	-	-	-	-	-	-
2800	Fringe Benefits	11,803	15,674	6,496	15,966	292	15,966
5101	Electrical Services	-	-	-	-	-	-
5102	Heating Services	-	-	-	-	-	-
5203	Telecommunications	2,378	2,400	959	2,400	-	2,400
5401	Office Supplies	154	200	-	200	-	200
5411	Books and Subscriptions	85	85	38	85	-	85
5418	Prog. Dev. Supplies	650	650	59	750	100	750
5501	Travel (Mileage)	186	290	105	290	-	290
5504	Travel (Convention & Ed)	495	500	-	750	250	750
5620	Jamestown 4-H Center	300	315	315	335	20	335
5801	Dues & Associations	465	475	495	550	75	550
5804	Personal Supplies & Ser.	-	-	-	-	-	-
5821	Youth Leadership Dev.	600	660	-	1,005	345	1,005
	Activity Totals	55,318	75,749	31,156	75,597	(152)	75,597

Northumberland County, Virginia
FY 2025-2026 Budget

90 Nondepartmental
9103 Capital Projects

	Description of Element	2023-2024 Actual	2024-2025 Budget	2024-2025 YTD	2025-2026 Budget Request	Increase (Decrease) Over 2025-2026	Approved Budget 2025-2026
5401	Office Supplies	-	-	-	-	-	-
7010	Cap. Purchase New Court.	-	-	-	-	-	-
7011	Cap. Proj. New Court.	-	-	-	-	-	-
7012	Cap. Proj. EMS Bldg/Garage	-	-	-	-	-	-
7013	Cap. Proj. Animal Pound	-	-	-	-	-	-
7014	County Owned Facilities	34,722	75,000	783	75,000	-	75,000
7016	Cap. Proj. Old Court.	-	-	-	-	-	-
7017	Cap. Proj. Reg. Jail	-	-	-	-	-	-
7018	Cap. Proj. Glebe Pt. Pier	-	-	-	-	-	-
7019	Cap. Purchase of Prop.	-	-	-	-	-	-
7020	Public Landings	-	-	-	-	-	-
7021	Fleeton/Callao Sewer	400,000	-	-	-	-	-
7022	Trans to Capital Improv.	-	-	-	-	-	-
7023	Debt Ser Middle/High	3,732,493	2,025,430	320,671	2,026,338	908	2,026,338
7024	Capital Proj. Fund Payment	-	-	-	-	-	-
7025	Pavilion Grant	-	-	-	-	-	-
7026	Sheriff Office Construction	-	-	-	-	-	-
7027	Trans to Cap Improv- School	-	-	-	-	-	-
7028	Elem. School HVAC Unit	-	-	-	-	-	-
7029	Capital Vehicles	125,603	130,000	542,735	177,000	47,000	171,493
7030	School CIP Projects Expenditures	125,269	-	-	390,000	390,000	-
7031	Cap. Emergency Radio System	357,341	507,615	507,615	507,544	(71)	507,544
	Activity Totals	4,775,427	2,738,045	1,371,804	3,175,882	437,837	2,780,375

Northumberland County, Virginia
FY 2025-2026 Budget

Grand Total Expenditures
Activity Totals

Description of Element	2023-2024 Actual	2024-2025 Budget	2024-2025 YTD	2025-2026 Budget Request	Increase (Decrease) Over 2025-2026	Approved Budget 2025-2026
Balance at June 30, 2026		6,134,641	6,534,418	1,686,039	(4,448,602)	19,745,685
Total For All Categories	48,768,925	43,957,949	28,815,175	47,444,183	3,486,234	29,356,436
Total All	48,768,925	50,092,590	35,349,593	49,130,222	(962,368)	49,102,121

ESTIMATED REVENUES

Revenue from Local Sources

General Property Taxes

Description of Element	2023-2024 Actual	2024-2025 Budget	2024-2025 YTD	2025-2026 Budget Request	Increase (Decrease) Over 2025-2026	Approved Budget 2025-2026
Real Property Taxes	17,297,134	18,661,104	18,475,360	21,169,209	2,508,105	21,169,209
Public Service Corps.	277,233	332,371	378,385	321,300	(11,071)	321,300
Personal Prop. Taxes	3,594,953	4,384,800	3,703,410	4,750,000	365,200	4,750,000
Mach.& Tools Tax	201,838	234,000	193,309	180,000	(54,000)	180,000
Merchants Cap. Tax	52,012	50,000	60,675	60,000	10,000	60,000
Penalties	187,146	173,075	207,417	180,000	6,925	180,000
Interest	108,281	100,000	77,173	100,000	-	100,000
Mobile Home Taxes	31,992	30,500	29,188	33,360	2,860	33,360
Custom House Boats	523,018	522,000	616,897	612,000	90,000	612,000
Source Totals	22,273,607	24,487,850	23,741,814	27,405,869	2,918,019	27,405,869

Northumberland County, Virginia
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Revenue from Local Sources
Other Local Taxes

Description of Element	2023-2024 Actual	2024-2025 Budget	2024-2025 YTD	2025-2026 Budget Request	Increase (Decrease) Over 2025-2026	Approved Budget 2025-2026
Local Sales Tax	1,414,858	1,301,231	990,227	1,541,514	240,283	1,541,514
Consumer Utility - Gross Rec.	57,981	46,000	39,639	50,000	4,000	50,000
Consumer Utility Tax	368,168	340,000	240,820	340,000	-	340,000
Consumer Comm. Tax	249,341	300,000	164,733	250,000	(50,000)	250,000
Franchise License Tax	-	-	-	-	-	-
Motor Veh. Licenses	400,405	380,000	375,542	400,000	20,000	400,000
Short Term Rental Tax	37,676	25,000	75,609	80,000	55,000	80,000
Cigarette Tax	80,260	157,000	-	157,000	-	157,000
E-911 Taxes	-	40,000	35,785	40,000	-	40,000
Bank Stock Taxes	317,517	365,965	-	325,000	(40,965)	325,000
Taxes-Record.& Wills	227,453	250,000	167,879	225,000	(25,000)	225,000
County Maps	-	-	-	-	-	-
Source Totals	3,153,659	3,205,196	2,090,233	3,408,514	203,318	3,408,514

Northumberland County, Virginia
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Revenue from Local Sources
Permits, Privilege Fees & Regulatory Licenses

Description of Element	2023-2024 Actual	2024-2025 Budget	2024-2025 YTD	2025-2026 Budget Request	Increase (Decrease) Over 2025-2026	Approved Budget 2025-2026
Animal Licenses	40,497	15,000	5,749	15,000	-	15,000
Transfer Fees	1,114	1,000	720	1,000	-	1,000
Circuit court Misc.	-	1,000	51	1,000	-	1,000
Zoning Advertising Fees	-	8,000	19,550	15,000	7,000	15,000
Zoning/Subdivision Fees	-	15,000	19,500	18,000	3,000	18,000
Building Permits	167,431	75,000	84,032	80,000	5,000	80,000
After the Fact Fee	-	500	800	500	-	500
Reinspection Fee	-	-	200	-	-	-
Wetlands Application Fees	-	5,000	10,500	10,000	5,000	10,000
Land Use Application Fees	18,240	15,000	1,600	10,000	(5,000)	10,000
Short Term Rental Fee	-	10,000	7,050	10,000	-	10,000
Inspect-STR	-	-	400	-	-	-
Sewage Disposal Permit Fees	-	2,800	-	-	(2,800)	-
State Septic	-	-	-	-	-	-
Gold & Precious Metals Permit	-	-	-	-	-	-
Source Totals	227,282	148,300	150,152	160,500	12,200	160,500

Northumberland County, Virginia
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Revenue from Local Sources
Court Fines & Forfeitures

Description of Element	2023-2024 Actual	2024-2025 Budget	2024-2025 YTD	2025-2026 Budget Request	Increase (Decrease) Over 2025-2026	Approved Budget 2025-2026
Court Fines & Forfeit.	20,284	15,000	12,975	15,000	-	15,000
Source Totals	20,284	15,000	12,975	15,000	-	15,000

Northumberland County, Virginia
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Revenue from Local Sources
Revenue from Use of Money & Property

Description of Element	2023-2024 Actual	2024-2025 Budget	2024-2025 YTD	2025-2026 Budget Request	Increase (Decrease) Over 2025-2026	Approved Budget 2025-2026
Interest on Investments	579,281	425,000	323,056	450,000	25,000	450,000
Rent on County Property	90,901	150,000	66,063	100,000	(50,000)	100,000
Sale of County Owned Prop/Veh	-	-	-	-	-	-
Land Sale Proceeds	-	-	57,740	-	-	-
Transfer From Capital Imp.	-	-	-	-	-	-
Trans to Cap Improv- School	-	-	-	-	-	-
Source Totals	670,182	575,000	446,858	550,000	(25,000)	550,000

Northumberland County, Virginia
FY 2025-2026 Budget

Revenue from Local Sources
Charges for Services

Description of Element	2023-2024 Actual	2024-2025 Budget	2024-2025 YTD	2025-2026 Budget Request	Increase (Decrease) Over 2025-2026	Approved Budget 2025-2026
Sheriff's Fees	539	539	539	539	-	539
Commonwealth Attorney's Fees	653	500	378	500	-	500
Court Appointed Attorney Fees	-	1,000	384	1,000	-	1,000
Judgment Fees	-	-	-	-	-	-
Sheriff's Restitution	-	1,000	-	-	(1,000)	-
Sheriff Charges Athletic Events	-	-	-	4,500	4,500	4,500
Street Light Reimbursement	-	300	-	-	(300)	-
Dog Redemption	-	-	-	-	-	-
Recreation Fees	-	-	-	-	-	-
Recreation Dept. Admission	-	-	-	-	-	-
Recreation Dept. Reimburse.	-	-	-	-	-	-
Recreation Dept. Donation	-	-	-	-	-	-
Courthouse Maintenance Fund	1,521	2,000	758	2,000	-	2,000
Courthouse Security Fund	8,823	8,000	-	10,000	2,000	10,000
Gen.Dist.Ct. Jail Admin. Fee	-	500	225	500	-	500
EMS Billing	284,073	280,000	380	280,000	-	280,000
Source Totals	295,609	293,839	2,664	299,039	5,200	299,039

Northumberland County, Virginia
FY 2025-2026 Budget

Revenue from Local Sources
Miscellaneous

Description of Element	2023-2024 Actual	2024-2025 Budget	2024-2025 YTD	2025-2026 Budget Request	Increase (Decrease) Over 2025-2026	Approved Budget 2025-2026
Reimbursement Telephone	-	3,000	2,074	3,000	-	3,000
Dpw Refunds & Recoveries	-	75,000	33,164	75,000	-	33,938
Local Social Services						
Reimbursement Regional Jail	-	-	-	-	-	-
Penalty for Late Filing	-	-	-	-	-	-
Miscellaneous Income	308,912	200,000	4,547	200,000	-	200,000
House Number Plates	-	50	120	50	-	50
Local Reimbursement	-	30,000	8,512	30,000	-	30,000
Animal Shelter	-	2,000	-	2,000	-	2,000
NSF Check Fees	-	-	-	-	-	-
Sheriff's Dept. Restitution	-	-	1,723	-	-	-
Economic Develop Brochure	-	-	-	-	-	-
Enforced Property Clean-Up Fee	-	-	-	-	-	-
Fee Hazardous Material Waste	-	-	-	-	-	-
EMS Transfer to General Fund	-	-	-	-	-	-
Sanitary District Postage	-	-	-	2,600	2,600	2,600
Other Funds	2,470	5,000	-	5,000	-	5,000
Source Totals	311,382	315,050	50,141	317,650	2,600	276,588

Northumberland County, Virginia
FY 2025-2026 Budget

Revenue from the Commonwealth
Non-Categorical Aid

Description of Element	2023-2024 Actual	2024-2025 Budget	2024-2025 YTD	2025-2026 Budget Request	Increase (Decrease) Over 2025-2026	Approved Budget 2025-2026
ABC Profits	-	-	-	-	-	-
Wine Taxes	-	-	-	-	-	-
Motor Vehicle Carriers	5	-	566	-	-	-
Games of Skill	4,349	-	-	-	-	-
Motor Home Title Tax	58,613	25,000	25,824	30,000	5,000	30,000
Auto Rental Tax/ATV & Moped Tax	1,242	-	-	-	-	-
Grantor Tax on Deeds	84,127	75,000	60,406	75,000	-	75,000
North'd Co. Health Depart.	-	-	-	-	-	-
PPTR	907,921	930,000	-	930,000	-	930,000
Section 8	-	-	-	-	-	-
DMV Select 80% Treas Reimb.	24,704	30,000	13,678	30,000	-	30,000
DMV Select 20% County Reimb	-	-	3,420	-	-	-
Animal Friendly Plates	244	-	163	-	-	-
DMV Postage	-	-	-	400	400	400
Source Totals	1,081,205	1,060,000	104,057	1,065,400	5,400	1,065,400

Northumberland County, Virginia
FY 2025-2026 Budget

**Revenue from the Commonwealth
Shared Expenses (Categorical)**

Description of Element	2023-2024 Actual	2024-2025 Budget	2024-2025 YTD	2025-2026 Budget Request	Increase (Decrease) Over 2025-2026	Approved Budget 2025-2026
Commonwealth Att'y	276,516	315,032	208,716	315,032	-	315,032
Sheriff	995,516	1,058,445	687,791	1,058,445	-	1,058,445
Sheriff's Car Expenses	-	-	-	-	-	-
Comm. of the Revenue	142,558	148,321	98,082	148,321	-	148,321
Treasurer	156,280	174,803	115,610	174,803	-	174,803
Medical Examiner	-	-	-	-	-	-
Registrar/Elect. Board	82,433	70,000	-	70,000	-	70,000
Clerk-Circuit Court	324,318	332,558	167,985	332,558	-	332,558
Callao Rehab Project	-	-	-	-	-	-
Light Street	-	-	27,083	-	-	-
Social Services State Reimburseme	380,396	500,451	-	519,976	19,525	519,976
Forfeited Assts	859	-	-	-	-	-
Source Totals	2,358,876	2,599,610	1,305,267	2,619,135	19,525	2,619,135

Northumberland County, Virginia
FY 2025-2026 Budget

Welfare

Description of Element	2023-2024 Actual	2024-2025 Budget	2024-2025 YTD	2025-2026 Budget Request	Increase (Decrease) Over 2025-2026	Approved Budget 2025-2026
State/Local Hospitalization	-	-	-	-	-	-
DPW Reimbursement - EDI Federal Social Services	951,662	869,837	1,084,782	1,003,035	133,198	1,003,035
Comprehensive Services CSA- Social Services	258,694	-	-	635,535	635,535	635,535
Cost Allocation Plan	-	25,000	-	25,000	-	25,000
Source Totals	1,210,356	894,837	1,084,782	1,663,570	768,733	1,663,570

**Northumberland County, Virginia
FY 2025-2026 Budget**

Other Categorical Aid

Description of Element	2023-2024 Actual	2024-2025 Budget	2024-2025 YTD	2025-2026 Budget Request	Increase (Decrease) Over 2025-2026	Approved Budget 2025-2026
Sheriff's Grant - Overtime	-	-	-	-	-	-
Multi-Jurisdictional Task	4,800	4,800	1,200	4,800	-	4,800
Emergency Services Grant	7,500	-	-	-	-	-
Department of Fire Programs	52,976	50,000	60,300	65,000	15,000	65,000
Support Enforcement	-	-	-	-	-	-
Local Law Enforc block Grant	-	-	-	-	-	-
School Resource Officer	25,000	25,000	-	25,000	-	25,000
Drug Grant	-	-	-	-	-	-
DMV Grant	-	6,000	-	-	(6,000)	-
Four Four Life	16,884	12,000	16,884	30,000	18,000	30,000
Victim/Witness Program	69,994	40,000	9,901	55,000	15,000	70,227
Judge Reimbursement	64,024	70,908	74,530	85,980	15,072	83,714
Litter Control	5,766	-	15,115	-	-	-
Forestry	-	-	12,500	-	-	-
Rescue Squad	2,800	-	-	-	-	-
Opioid Settlement	33,852	-	-	-	-	-
Burn Building Grant	-	-	-	-	-	-
Marine Trades Grant	-	-	-	-	-	-
Comm. Dev . Block Grant	-	-	-	-	-	-
Wireless Grant	52,563	-	28,996	-	-	-
E911 Mapping Grant	-	-	-	-	-	-
Justice Assistance Grant	-	-	-	-	-	-
Juvenile Grant	-	-	-	-	-	-
Local Jails	-	-	-	-	-	-
DCJS Grant	-	-	-	-	-	-
Records Preservation Grant	28,154	-	-	-	-	-
VDEM next generation Grant	-	-	-	-	-	-
VA Saltwater Fishing Fund	-	-	-	-	-	-
COVID-19 Cares Act	-	-	-	-	-	-
American Rescue Plan Act	1,114,174	-	-	-	-	-
School Construction Fund	-	-	-	-	-	-
Coastal Lands Management Grant	415,424	-	-	-	-	-
FBI Reimbursement	-	-	-	1,500	1,500	1,500
Source Totals	1,893,911	208,708	219,427	267,280	58,572	280,241

Northumberland County, Virginia
FY 2025-2026 Budget

Total Function

Description of Element	2023-2024 Actual	2024-2025 Budget	2024-2025 YTD	2025-2026 Budget Request	Increase (Decrease) Over 2025-2026	Approved Budget 2025-2026
Balance At June 30, 2025	7,000,000	9,000,000	-	3,000,000	(6,000,000)	3,000,000
Total General Fund	40,496,353	42,803,390	29,208,370	40,771,957	(2,031,433)	40,743,856

Northumberland County, Virginia
FY 2025-2026 Budget

School Fund
Revenue From Use of Money

Description of Element	2023-2024 Actual	2024-2025 Budget	2024-2025 YTD	2025-2026 Budget Request	Increase (Decrease) Over 2025-2026	Approved Budget 2025-2026
School Bd. Sale of Surplus	-	-	-	-	-	-
School Board Rent	-	-	-	-	-	-
Source Totals	-	-	-	-	-	-

Northumberland County, Virginia
FY 2025-2026 Budget

School Fund
Miscellaneous

Description of Element	2023-2024 Actual	2024-2025 Budget	2024-2025 YTD	2025-2026 Budget Request	Increase (Decrease) Over 2025-2026	Approved Budget 2025-2026
School Board Refund (FY24)	-	-	41,816	-	-	-
Source Totals	-	-	41,816	-	-	-

Northumberland County, Virginia
FY 2025-2026 Budget

School Fund
Revenue From Commonwealth & Federal

Description of Element	2023-2024 Actual	2024-2025 Budget	2024-2025 YTD	2025-2026 Budget Request	Increase (Decrease) Over 2025-2026	Approved Budget 2025-2026
State Sales Tax	1,588,481	1,537,620	1,087,517	1,575,047	37,427	1,575,047
Basic School	2,133,851	5,056,150	2,892,217	5,808,155	752,005	5,808,155
School Cafeteria Fund	922,510	724,522	467,749	895,013	170,491	895,013
Adult Basic Education	-	-	-	-	-	-
Federal School Funds	1,152,362	-	1,568,791	-	-	-
Federal Cares	1,800,651	-	-	-	-	-
Other Funds	3,109,782	80,050	83,132	80,050	-	80,050
Source Totals	10,707,637	7,398,342	6,099,407	8,358,265	959,923	8,358,265

Northumberland County, Virginia
FY 2025-2026 Budget

School Fund
Total Function

Description of Element	2023-2024 Actual	2023-2024 Budget	2023-2024 YTD	2024-2025 Budget Request	Increase (Decrease) Over 2024-2025	Approved Budget 2024-2025
Total School Fund	10,707,637	7,398,342	6,141,223	8,358,265	959,923	8,358,265
Source Totals	10,707,637	7,398,342	6,141,223	8,358,265	959,923	8,358,265

Northumberland County, Virginia
FY 2025-2026 Budget

Grand Total Revenues
Source Totals

Description of Element	2023-2024 Actual	2024-2025 Budget	2024-2025 YTD	2025-2026 Budget Request	Increase (Decrease) Over 2025-2026	Approved Budget 2025-2026
Total For All Categories	51,203,990	50,201,732	35,349,593	49,130,222	(1,071,510)	49,102,121
Total All	51,203,990	50,201,732	35,349,593	49,130,222	(1,071,510)	49,102,121