



Northumberland County, Virginia

FY 25-26 Budget

DRAFT 2

Includes School & Updated Revenue

FY 25-26 Budget Summary

	Approved FY25	Proposed 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	4,750,703
State and Local Sources.....	12,161,497	13,973,650
Subtotal Revenue.....	41,201,732	46,130,222
 TOTAL ESTIMATED REVENUES.....	 <u>50,201,732</u>	 <u>49,130,222</u>
<u>Expenditures Estimates:</u>		
General Government Administration.....	3,466,762	3,550,669
Judicial Administration.....	1,216,874	1,211,011
Public Safety.....	7,504,574	8,037,503
Public Works.....	2,888,067	3,022,581
Health and Welfare.....	3,077,847	4,065,102
Education.....	22,263,151	23,560,856
Parks, Recreation and Culture.....	320,515	328,460
Community Development.....	482,114	492,120
Non-departmental.....	2,738,045	3,175,882
Subtotal Estimated Expenditures.....	43,957,949	47,444,183
Undesignated General Fund Balance.....	6,243,783	1,686,039
 TOTAL ESTIMATED EXPENDITURES & FUND BALANCE.....	 <u>50,201,732</u>	 <u>49,130,222</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	-
Judicial Administration	1,129,310	1,216,874	792,699	1,211,011	(5,863)	-
Public Safety	7,425,060	7,504,574	5,187,491	8,037,503	532,928	-
Public Works	2,574,669	2,888,067	1,842,165	3,022,581	134,514	-
Health and Welfare	2,891,271	3,077,847	2,180,962	4,065,102	987,255	-
Education	26,489,195	22,263,151	14,865,620	23,560,856	1,297,705	-
Parks, Recreation & Culture	310,490	320,515	237,470	328,460	7,945	-
Community Development	490,532	482,114	279,994	492,120	10,007	-
Nondepartmental	4,775,427	2,738,045	1,371,804	3,175,882	437,837	-
Category Totals	48,768,925	43,957,949	28,831,397	47,444,183	3,486,234	-

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	-
Other Local Sources	4,678,398	4,552,385	2,753,024	4,750,703	198,318	-
State & Federal Sources	17,251,985	12,161,497	8,854,755	13,973,650	1,812,153	-
Fund Balance	7,000,000	9,000,000	-	3,000,000	(6,000,000)	-
Source Totals	51,203,990	50,201,732	35,349,593	49,130,222	(1,071,510)	-

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

Northumberland County, Virginia
FY 2025-2026 Budget

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

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

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

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

	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	
1001	Salaries - Supervisors	39,767	50,000	33,333	50,000	-	-
1002	Part-Time	1,120	2,500	740	2,500	-	-
2001	FICA	2,399	4,016	1,891	4,017	1	-
2003	Life Insurance	-	-	-	-	-	-
2005	Hospitalization Plan	49,113	66,014	44,009	69,482	3,468	-
2010	Cobra/Retiree Reimb Prem	42,841	42,120	14,277	42,120	-	-
2011	Workmen's Compensation	56,507	69,000	70,779	76,356	7,356	-
2012	Line of Duty	42,712	48,000	47,603	51,134	3,134	-
3000	PCORI Fee ACA Fee IRS	451	500	488	500	-	-
3002	Professional Services	19,117	50,000	29,086	50,000	-	-
3006	Printing	-	-	-	-	-	-
3007	Advertising	15,715	15,000	11,329	20,000	5,000	-
3100	Contractual Services	1,157	10,000	-	10,000	-	-
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	-
5411	Books & Subscriptions	-	-	-	-	-	-
5501	Travel (Mileage)	1,835	1,200	-	1,200	-	-
5504	Travel (Convention & Ed)	-	1,500	-	1,500	-	-
5800	Miscellaneous	(18,743)	7,500	2,612	7,500	-	-
5801	Dues & Memberships	8,427	11,938	8,307	11,938	-	-
5805	Miscellaneous Fees	15,423	1,100	-	1,100	-	-
5806	Misc. Recording Fees	-	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	-

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

Northumberland County, Virginia
FY 2025-2026 Budget

10 General Government Administration
1204 County 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
3002	Professional Services	72,000	72,000	42,000	84,000	12,000	-
	Activity Totals	72,000	72,000	42,000	84,000	12,000	-

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	-
3008	Audit - Circuit Court Clerk	1,004	3,461	1,151	3,461	-	-
	Activity Totals	171,618	98,461	144,875	133,461	35,000	-

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

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	-
	Board of Equalization & Secretary						
2001	FICA	-	-	-	765	765	-
2009	Unemployment Insurance	-	-	-	-	-	-
3002	Professional Services	-	450,000	71,406	310,000	(140,000)	-
3006	Printing	-	-	-	-	-	-
3100	Contractual Services	-	-	-	5,000	5,000	-
3300	Maintenance Service	-	-	-	-	-	-
5201	Postal Service	-	-	-	1,000	1,000	-
5203	Telecommunications	-	-	-	2,000	2,000	-
5500	Travel	-	-	-	-	-	-
5805	Court Cost	-	-	-	-	-	-
6000	Materials & Supplies	-	-	-	7,000	7,000	-
7001	Comp. Hardware & Soft.	-	-	-	-	-	-
7011	In-Out Items	-	-	-	-	-	-
Activity Totals		-	450,000	71,406	335,765	(114,235)	-

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

**10 General Government Administration
1213 Treasurer**

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

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

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

**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	-
1002	Overtime	14,426	15,000	9,681	15,000	-	-
1003	Wages-Part-Time	-	-	-	-	-	-
1009	Bonus	-	-	-	-	-	-
2001	FICA	9,681	11,144	7,363	11,144	0	-
2002	VRS	12,292	16,830	11,220	16,830	(0)	-
2003	Life Insurance	1,532	1,542	1,028	1,542	0	-
2004	VRS HIC	69	52	35	52	-	-
2005	Hospitalization Plan	17,714	21,600	14,400	22,560	960	-
2006	Short/Long Term Disability Program	647	740	493	740	0	-
2007	VRS-Hybrid Contrib.	1,964	4,573	2,215	4,573	(0)	-
2009	Unemployment Insurance	78	53	46	64	11	-
3004	Repairs/Equipment	-	15,400	-	15,400	-	-
3005	Maint. Service Software	134,969	194,578	89,879	261,900	67,322	-
3006	Printing	-	-	-	-	-	-
3007	Advertising	-	-	-	-	-	-
3012	Vehicle Repairs	468	500	132	500	-	-
3013	Contractual Services	44,484	45,684	26,649	47,052	1,368	-
5201	Postal Services	-	-	-	-	-	-
5203	Telecommunications	36,951	32,380	30,911	38,229	5,849	-
5401	Office Supplies	779	500	61	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	-
7002	Capital Outlay	-	-	-	-	-	-
8001	Lease/Rent Equipment	-	-	-	-	-	-
	Activity Totals	424,405	571,280	313,055	659,093	87,814	-

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

*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	-	-
1009	Bonus	-	-	-	-	-	-
2001	Fica	3,507	3,633	2,428	3,633	-	-
2002	VRS	5,702	6,117	4,078	6,117	-	-
2003	Life Insurance	613	560	374	560	(0)	-
2004	VRS HIC	-	-	-	-	-	-
2005	Hospitalization	9,732	10,428	6,952	10,872	444	-
2006	Short/Long Term Disability Program	-	-	-	-	-	-
2007	VRS-Hybrid Contrib.	-	-	-	-	-	-
2009	Unemployment	23	26	21	32	6	-
5201	Postal Services	-	-	-	-	-	-
5401	Office Supplies	271	1,000	-	1,000	-	-
5501	Travel (Mileage)	86	200	-	200	-	-
7002	Equipment	-	400	-	400	-	-
	Activity Totals	65,664	69,854	45,512	70,303	449	-

Northumberland County, Virginia
FY 2025-2026 Budget

20 Judicial Administration
2102 General District Court

	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	
1001	Salary and Wages	-	-	-	-	-	-
3004	Repairs and Equipment	-	400	-	400	-	-
3005	Maint. On Service Cont.	1,783	2,400	1,188	2,400	-	-
5201	Postal Services	72	70	-	100	30	-
5203	Telecommunications	631	2,200	315	2,200	-	-
5401	Office Supplies	-	400	27	700	300	-
5504	Conf. Travel Education	-	-	-	-	-	-
5411	Books and Subscript.	-	-	-	-	-	-
5801	Dues & Memberships	50	50	50	50	-	-
7002	Capital Outlay	-	-	-	-	-	-
7006	Phone Modem	-	-	-	-	-	-
	Activity Totals	2,535	5,520	1,580	5,850	330	-

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)	-
3004	Repairs and Equipment	-	100	-	100	-	-
3005	Maint. On Service Cont.	1,782	2,100	1,188	2,100	-	-
3011	CSU-Reimb	3,264	4,000	2,412	4,000	-	-
5201	Postal Services	100	24	-	24	-	-
5203	Telecommunications	20,182	8,000	1,643	8,000	-	-
5401	Office Supplies	63	700	477	700	-	-
7000	Juvenile Grant	8,579	9,094	-	9,639	545	-
7001	Computer Hardware/Soft	-	-	-	-	-	-
7002	Capital Outlay	-	-	-	-	-	-
	Activity Totals	101,282	101,002	63,459	82,446	(18,556)	-

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

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	-	-
1003	Wages - Part-Time	-	-	-	-	-	-
1005	Multi Jurisdictional	6,000	6,000	4,000	6,000	-	-
1009	Bonus	-	-	-	-	-	-
2001	FICA	22,656	24,539	15,484	24,539	(0)	-
2002	VRS	33,935	40,542	27,028	40,542	(0)	-
2003	Life Insurance	4,013	3,714	2,476	3,714	(0)	-
2004	VRS HIC	-	-	-	-	-	-
2005	Hospitalization Plan	30,396	33,108	22,072	34,824	1,716	-
2006	Short/Long Term Disability Program	723	772	515	772	-	-
2007	VRS-Hybrid Contrib.	3,407	4,773	2,447	4,773	-	-
2009	Unemployment Insurance	56	53	47	64	11	-
3002	Professional Services	-	-	-	-	-	-
3004	Repairs/Equipment	-	-	-	-	-	-
3005	Maint. Service Contracts	3,953	5,200	4,624	5,200	-	-
5201	Postal Services	148	-	106	100	100	-
5203	Telecommunications	1,084	1,500	603	1,500	-	-
5401	Office Supplies	3,177	2,000	972	2,000	-	-
5406	Drug Court Expense	6,000	6,000	6,000	6,000	-	-
5411	Books and Subscriptions	2,673	2,500	2,412	2,500	-	-
5504	Travel/Convention & Edu.	1,447	1,000	240	1,000	-	-
5801	Dues & Memberships	1,670	1,500	1,270	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	-

**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	-
1002	Wages - Part-Time	46,775	88,000	38,123	88,000	-	-
1003	Overtime	137,316	110,000	107,329	145,000	35,000	-
1004	Courtroom Security	92,335	60,000	62,151	83,400	23,400	-
1006	Security Athletic Events	4,769	-	2,923	4,500	4,500	-
1009	Bonus	-	-	-	-	-	-
1110	Comp. Board Bonus	-	-	-	-	-	-
1111	FBI Reimbursement	3,311	-	1,022	1,500	1,500	-
2001	FICA	147,277	172,645	114,205	177,583	4,939	-
2002	VRS	210,525	257,444	171,047	257,465	21	-
2003	Life Insurance	22,846	23,586	15,670	23,588	2	-
2004	VRS HIC	-	-	-	-	-	-
2005	Hospitalization Plan	316,039	366,686	245,575	419,775	53,089	-
2006	Short/Long Term Disability Program	1,069	1,225	930	1,427	202	-
2007	VRS-Hybrid Contrib.	2,080	7,575	2,508	8,822	1,247	-
2009	Unemployment Insurance	1,185	845	849	1,344	499	-
3002	Prof. Ser. (unclaimed)	500	1,500	1,200	1,500	-	-
3004	Repairs/Equipment	551	2,500	-	3,000	500	-
3005	Maint. Service Contracts	27,472	31,000	24,031	41,500	10,500	-
3006	Printing	651	1,500	41	1,500	-	-
3007	Advertising	4,022	1,500	-	1,500	-	-
3010	Sel. Enforcement Grant	-	-	-	-	-	-
3012	Repairs to Vehicles	47,440	32,500	34,527	45,000	12,500	-
3013	Contractual Services	8,013	1,800	1,113	-	(1,800)	-
3015	Pest Control	250	600	250	600	-	-
5101	Electric	26,084	16,000	14,698	18,500	2,500	-
5103	Water	1,290	2,000	945	2,000	-	-
5201	Postal Services	2,443	2,000	1,137	2,000	-	-
5203	Telecommunications	29,385	28,000	16,153	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	-
5405	Janitorial Supplies	4,337	4,000	2,753	4,500	500	-
5407	Magistrate Expenses	-	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	-
5410	Uniforms	18,029	15,000	17,311	22,000	7,000	-
5411	Books and Subscriptions	3,755	1,500	1,364	1,500	-	-
5414	Police Equip Grants	-	-	-	-	-	-
5501	Travel (Mileage)	-	-	-	-	-	-
5503	Travel (Subsistence-Lod)	10,033	7,000	7,311	10,000	3,000	-
5504	Travel/Convention & Edu.	-	-	-	-	-	-
5505	Travel (Extradition of Pris)	-	500	-	500	-	-
5801	Dues & Memberships	2,515	3,300	3,936	4,000	700	-
5805	Miscellaneous Fees	1,223	1,000	3,929	1,000	-	-
6003	Fredericksburg Training	15,910	20,000	18,719	24,200	4,200	-
6004	Training	3,907	2,000	3,856	4,000	-	-
7001	Computer Equip/Supplies	-	-	-	500	500	-
7004	Communication Equip.	2,510	3,300	984	3,000	(300)	-
7005	Motor Vehicles & Equip.	56	1,000	354	1,000	-	-
7008	Drug Task Force	750	1,500	793	1,500	-	-
7009	Repairs To Building	16,667	15,000	6,693	76,500	61,500	-
8000	Community Outreach	414	3,500	256	3,500	-	-
8006	Records Software	54,323	55,000	57,132	66,000	11,000	-
8007	Live Scan	1,838	1,500	2,573	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	-

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	-	-
2001	Fica	275	276	184	276	-	-
2009	Unemployment	2	26	1	32	6	-
3012	Vehicle Repairs	-	-	773	1,500	1,500	-
5403	Materials & Supplies	170	250	38	250	-	-
5604	Contribution	462,911	486,057	364,543	510,360	24,303	-
5605	Distribution Special Fund	52,976	53,000	60,300	65,000	12,000	-
5606	Rapp. Reg. Fire Training	-	-	-	-	-	-
7005	Motor Vehicles & Equip.	147,715	196,952	147,714	206,800	9,848	-
	Activity Totals	667,649	740,161	575,952	787,818	47,657	-

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

Northumberland County, Virginia
FY 2025-2026 Budget

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)	-
1002	Overtime	441	-	-	-	-	-
1009	Bonus	-	-	-	-	-	-
2001	FICA	12,281	14,293	8,482	13,528	(765)	-
2002	VRS	18,335	24,064	14,315	22,776	(1,288)	-
2003	Life Insurance	2,111	2,205	1,311	2,087	(118)	-
2004	VRS HIC	95	75	44	71	(4)	-
2005	Hospitalization Plan	26,576	32,028	20,284	37,968	5,940	-
2006	Short/long Term Disability Program	258	399	190	342	(56)	-
2007	VRS-Hybrid Contrib.	1,311	2,466	865	2,117	(349)	-
2009	Unemployment Insurance	105	79	79	96	17	-
3007	Advertising	-	1,000	-	500	(500)	-
3012	Repairs to Vehicles	627	2,000	2,598	2,500	500	-
5201	Postal Services	2,639	5,000	2,119	5,000	-	-
5203	Telecommunications	-	-	-	-	-	-
5400	Leases & Rentals	-	-	-	-	-	-
5401	Office Supplies	-	-	-	-	-	-
5408	Vehicle Supplies	-	800	-	800	-	-
5411	Books and Subscriptions	1,330	720	-	750	30	-
5504	Travel (Convention & Ed)	1,426	1,000	574	1,000	-	-
5801	Dues & Memberships	-	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)	-

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

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

Northumberland County, Virginia
FY 2025-2026 Budget

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	-	-
	Activity Totals	20	350	-	350	-	-

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

**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	-	-
3005	Maint. On Service Contr.	75,733	87,413	71,568	135,000	47,587	-
3006	Printing	-	-	-	-	-	-
5200	Communications	95,048	145,000	99,324	152,250	7,250	-
5201	Postal Service	-	-	-	1,500	1,500	-
5407	Material and Supplies	4,428	5,000	4,665	5,000	-	-
5412	Regional Radio Equipment Repair	-	-	-	5,930	5,930	-
5801	Dues & Memberships	-	-	-	20,000	20,000	-
6003	Regional Radio Training	-	-	-	3,750	3,750	-
7002	Capital Outlay/Tower Rent	-	60,926	51,862	65,000	4,074	-
7009	Disaster Response	-	5,000	-	5,000	-	-
7010	Code Red	11,748	12,248	11,748	12,248	0	-
7011	Training	-	6,000	-	6,000	-	-
8006	Grants	-	-	-	-	-	-
	Activity SubTotals	188,159	322,587	239,572	412,678	90,091	-
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
FY 2025-2026 Budget

Activity SubTotals	-	-	-	-	-	-
Activity All SubTotals	188,159	322,587	239,572	412,678	90,091	-

Northumberland County, Virginia
FY 2025-2026 Budget

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
FY 2025-2026 Budget

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	-	-
5105	Streetlights (County)	386	500	254	500	-	-
	Activity Totals	23,313	25,500	14,915	25,500	-	-

Northumberland County, Virginia
FY 2025-2026 Budget

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	-	-
1004	Overtime	-	-	-	-	-	-
1009	Bonus	-	-	-	-	-	-
2001	Fica	1,288	1,607	954	1,607	-	-
2009	Unemployment Ins	38	26	9	32	6	-
3004	Repairs and Equipment	728	5,000	-	5,000	-	-
3100	Contractual Services	1,619,986	1,800,000	1,172,970	1,890,000	90,000	-
	Activity Totals	1,638,878	1,827,633	1,186,399	1,917,639	90,006	-

Northumberland County, Virginia
FY 2025-2026 Budget

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	-	-
	Activity Totals	6,605	20,000	7,227	20,000	-	-

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

**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	-	-
1002	Overtime	1,993	3,800	2,306	5,000	1,200	-
2001	FICA	7,127	7,449	5,003	7,540	92	-
2002	VRS	11,235	12,052	8,034	12,052	-	-
2003	Life Insurance	1,207	1,104	736	1,104	-	-
2004	VRS HIC	54	37	25	37	-	-
2005	Hospitalization Plan	20,712	22,344	14,896	23,376	1,032	-
2006	Short/Long Term Disability Program	-	-	-	-	-	-
2007	VRS-Hybrid Contrib.	-	-	-	-	-	-
2009	Unemployment Insurance	51	53	40	64	11	-
3000	Janitorial Services	-	-	-	-	-	-
3002	Professional Testing	-	-	-	-	-	-
3004	Repairs and Equipment	73,948	55,000	68,420	85,000	30,000	-
3012	Repairs To Vehicles	591	1,500	2,326	3,000	1,500	-
3100	Contractual Services	31,314	60,000	37,208	68,000	8,000	-
3300	Maintenance Dept. Services	5,834	5,000	2,357	5,000	-	-
5101	Electrical Services	78,218	85,000	51,261	90,000	5,000	-
5102	Heating Services	2,573	3,000	-	-	(3,000)	-
5103	Water	4,207	4,000	2,560	5,000	1,000	-
5203	Telecommunications	2,419	3,000	1,084	2,500	(500)	-
5304	Insurance	-	-	-	-	-	-
5403	Materials and Supplies	7,113	18,000	4,148	18,000	-	-
5405	Janitorial Supplies	6,257	8,000	4,571	8,000	-	-
5406	Janitorial Services	-	-	-	-	-	-
5408	Contract for cleaning services Vehicle Gas/Diesel	135,729	150,000	86,745	160,000	10,000	-
5501	Travel (Mileage)	533	600	346	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	-

Northumberland County, Virginia
FY 2025-2026 Budget

40 Public Works
4305 Sanitary District **Fund 50**

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

Northumberland County, Virginia
FY 2025-2026 Budget

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	-
	Activity Totals	243,970	243,970	182,978	256,169	12,199	-

Northumberland County, Virginia
FY 2025-2026 Budget

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
FY 2025-2026 Budget

50 Health & Welfare
5205 Community Services 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
6001	Payments	62,341	71,675	53,756	79,387	7,712	-
	Activity Totals	62,341	71,675	53,756	79,387	7,712	-

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

**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	-	-
2001	FICA	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	-
5608	North'd Red Cross	5,000	5,000	5,000	5,000	-	-
5609	Contribution Bay Aging	16,215	16,215	12,161	16,701	486	-
5610	Contribution RSVP	-	-	-	-	-	-
5611	Contribution Group Home	-	-	-	-	-	-
5612	Food Bank	1,000	1,000	750	5,000	4,000	-
5613	Heating Assistance	-	-	-	-	-	-
5614	Contribution The Haven	4,500	4,500	3,375	4,950	450	-
5615	Legal Aid Services	9,056	9,056	6,792	9,056	-	-
5616	NN Free Health Clinic	71,095	71,095	53,321	134,380	63,285	-
5617	Section 8 Housing	-	-	-	-	-	-
5618	Bay Transit	87,435	87,435	65,576	92,759	5,324	-
5619	NN CASA	3,500	3,500	2,625	3,500	-	-
5620	NN Reg. Disability Ser.	-	-	-	-	-	-
5621	North'd Little League	9,667	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	-	-
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	-
6005	Appropriations	1,885,002	2,278,232	1,368,148	2,430,757	152,525	-
Activity Totals		2,584,960	2,762,202	1,928,006	3,729,546	967,344	-

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	
6200	Administration & Health	1,336,376	1,432,713	926,541	1,706,425	273,712	
6300	Transportation	1,507,920	1,558,595	905,505	1,553,982	(4,613)	
6400	Operation & Maintenance	2,158,571	2,140,512	1,456,871	2,219,817	79,305	
6500	Federal Cares	1,102,401	-	195,544	-	-	
6600	Building & Site Improv	55,251	30,000	312,030	30,000	-	
6700	Debt Service	8,173	8,664	8,027	9,184	520	
6720	Special Appropriations	597,255	-	580,842	-	-	
6800	Technology	1,018,590	929,070	816,752	941,945	12,875	
6900	Federal Funds	1,389,702	-	551,727	-	-	-
6007	School Food Service	917,381	724,522	464,236	895,013	170,491	
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	-

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	-
5606	Special Contribution	-	-	-	-	-	-
	Activity Totals	9,565	9,565	7,174	9,852	287	-

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	-	-
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	-	-

Northumberland County, Virginia
FY 2025-2026 Budget

70 Parks, Recreation, Culture
7301 Northumberland County Public Library

	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 to Library	260,490	265,515	199,136	273,460	7,945	-
	Activity Totals	260,490	265,515	199,136	273,460	7,945	-

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

Northumberland County, Virginia
FY 2025-2026 Budget

80 Community Development

FUND 57

8102 Callao Business District Revitalization Project

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
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
FY 2025-2026 Budget

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	-
2001	Fica	65	92	38	337	245	-
5501	Travel (Mileage)	-	-	-	-	-	-
5504	Travel/Convention & Edu.	-	-	-	-	-	-
5600	Broadband Grant	-	-	-	-	-	-
5604	Chamber & NNTC	21,500	21,500	16,125	21,500	-	-
5605	Callao Rehab Project	-	-	-	-	-	-
5606	Economic Dev. Comm.	9,342	15,600	5,660	12,000	(3,600)	-
5618	NNCBRPartnership	-	-	-	-	-	-
8501	Brochure	-	-	-	-	-	-
8502	Workforce Development	3,007	3,076	2,307	3,098	22	-
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)	-

Northumberland County, Virginia
FY 2025-2026 Budget

80 Community Development
8106 Northern Neck Planning District Commission

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
5504	Travel (Convention & Ed)	-	-	-	-	-	-
5604	Contribution	4,500	4,500	3,375	4,500	-	-
5605	Grant - Local Match	5,000	5,000	3,750	5,000	-	-
Activity Totals		9,500	9,500	7,125	9,500	-	-

Northumberland County, Virginia
FY 2025-2026 Budget

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	-	-
5605	Contrib. to Tidewtr. RC&D	-	-	-	-	-	-
	Activity Totals	15,000	15,000	11,250	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	-	-
	Activity Totals	5,700	5,549	4,162	5,549	-	-

Northumberland County, Virginia
FY 2025-2026 Budget

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	-	-
2001	Fica	358	842	219	842	-	-
3007	Advertising	3,398	6,500	2,375	6,500	-	-
5201	Postal Services	-	-	-	-	-	-
5501	Travel (Mileage)	1,706	3,000	890	3,000	-	-
5504	Travel-Convention & Ed	-	200	-	200	-	-
	Activity Totals	10,142	21,542	6,344	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)	-
1003	Part-Time	-	-	-	-	-	-
1005	Salary - Technician	-	-	-	-	-	-
2800	Fringe Benefits	11,803	15,674	6,496	15,966	292	-
5101	Electrical Services	-	-	-	-	-	-
5102	Heating Services	-	-	-	-	-	-
5203	Telecommunications	2,378	2,400	959	2,400	-	-
5401	Office Supplies	154	200	-	200	-	-
5411	Books and Subscriptions	85	85	38	85	-	-
5418	Prog. Dev. Supplies	650	650	59	750	100	-
5501	Travel (Mileage)	186	290	105	290	-	-
5504	Travel (Convention & Ed)	495	500	-	750	250	-
5620	Jamestown 4-H Center	300	315	315	335	20	-
5801	Dues & Associations	465	475	495	550	75	-
5804	Personal Supplies & Ser.	-	-	-	-	-	-
5821	Youth Leadership Dev.	600	660	-	1,005	345	-
	Activity Totals	55,318	75,749	31,156	75,597	(152)	-

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

**90 Nondepartmental
9103 Capital Projects**

	Description of Element	2023-2024	2024-2025	2024-2025	2025-2026	Increase	Approved
		Actual	Budget	YTD	Budget Request	(Decrease) Over 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	-	-
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	-
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	-
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)	-
Activity Totals		4,775,427	2,738,045	1,371,804	3,175,882	437,837	-

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)	-
Total For All Categories	48,768,925	43,957,949	28,815,175	47,444,183	3,486,234	-
Total All	48,768,925	50,092,590	35,349,593	49,130,222	(962,368)	-

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	-
Public Service Corps.	277,233	332,371	378,385	321,300	(11,071)	-
Personal Prop. Taxes	3,594,953	4,384,800	3,703,410	4,750,000	365,200	-
Mach.& Tools Tax	201,838	234,000	193,309	180,000	(54,000)	-
Merchants Cap. Tax	52,012	50,000	60,675	60,000	10,000	-
Penalties	187,146	173,075	207,417	180,000	6,925	-
Interest	108,281	100,000	77,173	100,000	-	-
Mobile Home Taxes	31,992	30,500	29,188	33,360	2,860	-
Custom House Boats	523,018	522,000	616,897	612,000	90,000	-
Source Totals	22,273,607	24,487,850	23,741,814	27,405,869	2,918,019	-

Northumberland County, Virginia
FY 2025-2026 Budget

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	-
Consumer Utility - Gross Rec.	57,981	46,000	39,639	50,000	4,000	-
Consumer Utility Tax	368,168	340,000	240,820	340,000	-	-
Consumer Comm. Tax	249,341	300,000	164,733	250,000	(50,000)	-
Franchise License Tax	-	-	-	-	-	-
Motor Veh. Licenses	400,405	380,000	375,542	400,000	20,000	-
Short Term Rental Tax	37,676	25,000	75,609	80,000	55,000	-
Cigarette Tax	80,260	157,000	-	157,000	-	-
E-911 Taxes	-	40,000	35,785	40,000	-	-
Bank Stock Taxes	317,517	365,965	-	325,000	(40,965)	-
Taxes-Record.& Wills	227,453	250,000	167,879	225,000	(25,000)	-
County Maps	-	-	-	-	-	-
Source Totals	3,153,659	3,205,196	2,090,233	3,408,514	203,318	-

Northumberland County, Virginia
FY 2025-2026 Budget

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	-	-
Transfer Fees	1,114	1,000	720	1,000	-	-
Circuit court Misc.	-	1,000	51	1,000	-	-
Zoning Advertising Fees	-	8,000	19,550	15,000	7,000	-
Zoning/Subdivision Fees	-	15,000	19,500	18,000	3,000	-
Building Permits	167,431	75,000	84,032	80,000	5,000	-
After the Fact Fee	-	500	800	500	-	-
Reinspection Fee	-	-	200	-	-	-
Wetlands Application Fees	-	5,000	10,500	10,000	5,000	-
Land Use Application Fees	18,240	15,000	1,600	10,000	(5,000)	-
Short Term Rental Fee	-	10,000	7,050	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	-

Northumberland County, Virginia
FY 2025-2026 Budget

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	-	-
Source Totals	20,284	15,000	12,975	15,000	-	-

Northumberland County, Virginia
FY 2025-2026 Budget

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	-
Rent on County Property	90,901	150,000	66,063	100,000	(50,000)	-
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)	-

Northumberland County, Virginia
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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	-	-
Commonwealth Attorney's Fees	653	500	378	500	-	-
Court Appointed Attorney Fees	-	1,000	384	1,000	-	-
Judgment Fees	-	-	-	-	-	-
Sheriff's Restitution	-	1,000	-	-	(1,000)	-
Sheriff Charges Athletic Events	-	-	-	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	-	-
Courthouse Security Fund	8,823	8,000	-	10,000	2,000	-
Gen.Dist.Ct. Jail Admin. Fee	-	500	225	500	-	-
EMS Billing	284,073	280,000	380	280,000	-	-
Source Totals	295,609	293,839	2,664	299,039	5,200	-

Northumberland County, Virginia
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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	-	-
Dpw Refunds & Recoveries	-	75,000	33,164	75,000	-	-
Local Social Services						
Reimbursement Regional Jail	-	-	-	-	-	-
Penalty for Late Filing	-	-	-	-	-	-
Miscellaneous Income	308,912	200,000	4,547	200,000	-	-
House Number Plates	-	50	120	50	-	-
Local Reimbursement	-	30,000	8,512	30,000	-	-
Animal Shelter	-	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	-
Other Funds	2,470	5,000	-	5,000	-	-
Source Totals	311,382	315,050	50,141	317,650	2,600	-

Northumberland County, Virginia
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**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	-
Auto Rental Tax/ATV & Moped Tax	1,242	-	-	-	-	-
Grantor Tax on Deeds	84,127	75,000	60,406	75,000	-	-
North'd Co. Health Depart.	-	-	-	-	-	-
PPTR	907,921	930,000	-	930,000	-	-
Section 8	-	-	-	-	-	-
DMV Select 80% Treas Reimb.	24,704	30,000	13,678	30,000	-	-
DMV Select 20% County Reimb	-	-	3,420	-	-	-
Animal Friendly Plates	244	-	163	-	-	-
DMV Postage	-	-	-	400	400	-
Source Totals	1,081,205	1,060,000	104,057	1,065,400	5,400	-

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	-	-
Sheriff	995,516	1,058,445	687,791	1,058,445	-	-
Sheriff's Car Expenses	-	-	-	-	-	-
Comm. of the Revenue	142,558	148,321	98,082	148,321	-	-
Treasurer	156,280	174,803	115,610	174,803	-	-
Medical Examiner	-	-	-	-	-	-
Registrar/Elect. Board	82,433	70,000	-	70,000	-	-
Clerk-Circuit Court	324,318	332,558	167,985	332,558	-	-
Callao Rehab Project	-	-	-	-	-	-
Light Street	-	-	27,083	-	-	-
Social Services State Reimburseme	380,396	500,451	-	519,976	19,525	-
Forfeited Assts	859	-	-	-	-	-
Source Totals	2,358,876	2,599,610	1,305,267	2,619,135	19,525	-

Northumberland County, Virginia
FY 2025-2026 Budget

Welfare

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
State/Local Hospitalization	-	-	-	-	-	-
DPW Reimbursement - EDI Federal Social Services	951,662	869,837	1,084,782	1,003,035	133,198	-
Comprehensive Services CSA- Social Services	258,694	-	-	635,535	635,535	-
Cost Allocation Plan	-	25,000	-	25,000	-	-
Source Totals	1,210,356	894,837	1,084,782	1,663,570	768,733	-

**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	-	-
Emergency Services Grant	7,500	-	-	-	-	-
Department of Fire Programs	52,976	50,000	60,300	65,000	15,000	-
Support Enforcement	-	-	-	-	-	-
Local Law Enforc block Grant	-	-	-	-	-	-
School Resource Officer	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	-
Victim/Witness Program	69,994	40,000	9,901	55,000	15,000	-
Judge Reimbursement	64,024	70,908	74,530	85,980	15,072	-
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	-
Source Totals	1,893,911	208,708	219,427	267,280	58,572	-

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)	
Total General Fund	40,496,353	42,803,390	29,208,370	40,771,957	(2,031,433)	-

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	-
Basic School	2,133,851	5,056,150	2,892,217	5,808,155	752,005	-
School Cafeteria Fund	922,510	724,522	467,749	895,013	170,491	-
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	-	-
Source Totals	10,707,637	7,398,342	6,099,407	8,358,265	959,923	-

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	-
Source Totals	10,707,637	7,398,342	6,141,223	8,358,265	959,923	-

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)	-
Total All	51,203,990	50,201,732	35,349,593	49,130,222	(1,071,510)	-