



# **Northumberland County, Virginia**

## **FY 26-27 Budget**

# FY 26-27 Budget Summary

**EST. BEGINNING UNDESIGNATED GENERAL FUND BALANCE**

**\$7,710,762**

	<b>Approved FY26</b>	<b>Proposed FY27</b>	<b>Approved FY27</b>
<u>Revenue Estimates:</u>			
Local Sources.....	27,405,869	32,321,398	29,604,038
Other Local Sources.....	4,709,641	4,652,519	4,652,519
State and Local Sources.....	13,986,611	14,622,367	14,540,299
Use of General Fund.....	0	0	0
<b>TOTAL ESTIMATED REVENUE.....</b>	<b>46,102,121</b>	<b>51,596,284</b>	<b>48,796,856</b>
 <u>Expenditures Estimates:</u>			
General Government Administration.....	3,722,694	3,747,356	3,835,971
Judicial Administration.....	1,216,275	1,276,651	1,269,281
Public Safety.....	7,849,752	8,399,537	8,290,753
Public Works.....	3,020,581	3,367,434	3,355,434
Health and Welfare.....	3,906,836	4,714,295	4,544,623
Education.....	22,761,584	22,463,621	22,380,970
Parks, Recreation and Culture.....	323,460	355,820	350,820
Community Development.....	488,920	490,758	479,208
Non-departmental.....	2,780,375	3,293,735	3,040,059
Contribution to General Fund Balance.....	31,643	3,487,078	1,249,738
<b>TOTAL ESTIMATED EXPENDITURES</b>	<b>46,102,121</b>	<b>51,596,284</b>	<b>48,796,856</b>

Northumberland County, Virginia  
FY 2026-2027 Budget

**NORTHUMBERLAND COUNTY, VIRGINIA  
FISCAL YEAR 2026-2027 EXPENDITURE AND REVENUE ESTIMATES**

**EXPENDITURE ESTIMATES**

	2024-2025 Actual	2025-2026 Budget	2025-2026 Estimated Expend.	2026-2027 Budget Request	Increase (Decrease) Over 2026-2027	Approved Budget 2026-2027
General Government Admin.	3,400,205	3,722,694	2,363,480	3,747,356	24,662	3,835,971
Judicial Administration	1,184,791	1,216,275	779,594	1,276,651	60,376	1,269,281
Public Safety	7,679,641	7,849,752	5,212,420	8,399,537	549,785	8,290,753
Public Works	2,825,817	3,020,581	1,672,973	3,367,434	346,853	3,355,434
Health and Welfare	3,344,617	3,906,836	2,128,091	4,714,295	807,459	4,544,623
Education	24,261,774	22,761,584	7,174	22,463,621	(297,963)	22,380,970
Parks, Recreation & Culture	320,515	323,460	238,428	355,820	32,360	350,820
Community Development	485,897	488,920	287,940	490,758	1,837	479,208
Nondepartmental	1,580,648	2,780,375	2,715,194	3,293,735	513,360	3,040,059
Contribution to General Fund	-	31,643	-	3,487,078	3,455,435	1,249,738
<b>Category Totals</b>	<b>45,083,906</b>	<b>46,102,121</b>	<b>15,405,294</b>	<b>51,596,284</b>	<b>5,494,163</b>	<b>48,796,856</b>

**Northumberland County, Virginia  
FY 2026-2027 Budget**

**REVENUE ESTIMATES**

	2024-2025 Audited Revenues	2025-2026 Budgeted Revenues	2025-2026 Estimated Actual Revenues	2026-2027 Preliminary Estimate	Increase (Decrease) 2026-2027 Budget	2026-2027 Adopted Revenue Budget
Local Sources	24,211,859	27,405,869	26,065,420	32,321,398	4,915,529	29,604,038
Other Local Sources	5,950,935	4,709,641	2,771,979	4,652,519	(57,122)	4,652,519
State & Federal Sources	15,950,849	13,986,611	7,947,304	14,622,367	635,756	14,540,299
Use of General Funds	-	-	-	-	-	-
<b>Source Totals</b>	<b>46,113,643</b>	<b>46,102,121</b>	<b>36,784,703</b>	<b>51,596,284</b>	<b>5,494,163</b>	<b>48,796,856</b>

**Northumberland County, Virginia  
FY 2026-2027 Budget**

**RECAPITULATION OF EXPENDITURES**

	2024-2025 Actual	2025-2026 Budget	2025-2026 Estimated YTD Expend.	2026-2027 Budget Request	Increase (Decrease) Over 2026-2027	Approved Budget 2026-2027
Board of Supervisors	802,392	417,377	373,206	439,061	21,684	614,819
County Administrator	521,619	534,278	349,511	660,696	126,418	655,196
School/Co Finance Depart.	-	328,175	160,116	394,147	65,972	394,147
County Attorney	72,000	84,000	49,000	84,000	-	84,000
Legislative Audit	128,065	132,000	22,430	163,000	31,000	128,000
Commissioner of Revenue	438,397	456,552	284,693	468,588	12,036	468,088
Assessor	152,676	335,765	183,054	10,793	(324,972)	-
Treasurer	481,206	513,998	330,111	556,654	42,655	555,154
Electoral Bd./Officials	125,759	163,668	61,084	148,618	(15,050)	146,118
Voter Registrar	163,573	174,402	109,053	183,744	9,342	182,794
Information Technology	514,517	582,479	281,107	638,055	55,575	607,655
Circuit Court	101,407	111,619	67,719	117,791	6,172	117,791
Witness Protection	68,467	85,530	56,010	89,530	4,000	89,530
General District Court	2,478	5,150	1,345	5,150	-	4,250
Juvenile & Domestic Relations	95,041	77,022	33,044	88,931	11,909	83,331
Clerk of Circuit Court	471,513	483,676	320,164	506,587	22,911	506,217
Commonwealth's Attorney	445,885	453,279	301,313	468,662	15,383	468,162
Sheriff	3,445,998	3,497,654	2,210,606	3,614,370	116,715	3,611,370
Fire Suppression/VFD	749,077	753,667	514,951	723,063	(30,604)	702,572
Ambulance/Rescue	2,400,894	2,467,008	1,336,916	2,830,192	363,184	2,803,249
Regional Jail	-	-	-	-	-	-
Building Inspections	248,064	265,470	176,992	294,909	29,439	287,959
Animal Control	439,518	450,425	255,617	472,873	22,448	471,473
Medical Examiner	-	350	-	200	(150)	200
Emergency Services	322,260	415,178	200,255	463,930	48,752	413,930
American Rescue Plan Act	73,830	-	517,083	-	-	-
Street Lights	23,945	23,500	15,190	26,500	3,000	26,500
Solid Waste	1,809,735	1,917,639	1,113,750	2,206,647	289,008	2,206,647
Refuse Disposal	12,538	20,000	3,911	20,000	-	20,000

**Northumberland County, Virginia  
FY 2026-2027 Budget**

General Properties	562,489	587,841	290,354	668,288	80,446	666,288
Sanitary District	417,111	471,601	249,769	446,000	(25,602)	436,000
Local Health Services	243,970	243,970	182,978	248,849	4,879	248,849
National Opioid Settlement	16,222	-	30	-	-	-
Community Serv. Bd.	71,675	79,387	59,540	82,147	2,760	82,147
Dept. of Social Services	3,012,750	3,583,479	1,885,543	4,383,299	799,820	4,213,627
Light Street Project	-	-	-	-	-	-
Public Schools	24,252,209	22,752,019	-	22,453,473	(298,546)	22,371,405
Rapp. Comm. College	9,565	9,565	7,174	10,148	583	9,565
Recreational Programs	55,000	50,000	33,333	55,000	5,000	50,000
North. Co. Pub. Library	265,515	273,460	205,095	300,820	27,360	300,820
Planning	296,465	323,598	195,425	332,810	9,212	321,460
Callao Bus. Dist. Revit.	-	-	-	-	-	-
Economic Developm't	36,664	38,135	32,927	27,631	(10,504)	27,631
N.N. Planning Dist.	59,500	9,500	7,125	9,500	-	9,500
Soil & Water Conserv.	15,000	15,000	11,250	15,000	-	15,000
Forestry	5,549	5,549	4,162	5,549	-	5,549
Wetlands Board	9,805	21,542	4,555	21,542	(1)	21,342
Coop. Ext. Program	62,915	75,597	32,496	78,727	3,130	78,727
Capital Projects	1,580,648	2,780,375	2,715,194	3,293,735	513,360	3,040,059
Contribution to General Fund	-	31,643	-	3,487,078	3,455,435	1,249,738
<b>Department Totals</b>	<b>45,083,906</b>	<b>46,102,121</b>	<b>15,245,178</b>	<b>51,596,284</b>	<b>5,494,163</b>	<b>48,796,856</b>

**Northumberland County, Virginia  
FY 2026-2027 Budget**

**RECAPITULATION OF REVENUES**

MAJOR SOURCE	2024-2025 Budgeted Revenues	2025-2026 Budgeted Revenues	2025-2026 Estimated YTD Revenues	2026-2027 Preliminary Estimate	Increase (Decrease) 2026-2027 Budget	2026-2027 Adopted Revenue Budget
General Property Taxes	24,211,859	27,405,869	26,065,420	32,321,398	4,915,529	29,604,038
Other Local Taxes	3,538,279	3,408,514	1,933,444	3,359,869	(48,645)	3,359,869
Permits, Privilege Fees	227,812	160,500	143,352	150,500	(10,000)	150,500
Fines & Forfeitures	28,175	15,000	14,568	15,000	-	15,000
Rev. from Money/Prop.	668,142	550,000	396,632	550,000	-	550,000
Charges for Services	8,213	299,039	4,562	299,500	461	299,500
Misc./Recovered Costs	1,480,314	276,588	279,421	277,650	1,062	277,650
Non-Categor. State Aid	1,114,658	1,065,400	999,708	1,065,400	-	1,065,400
Shared Expenses	2,259,355	2,619,135	1,206,877	2,824,215	205,080	2,824,215
Welfare	2,035,776	1,663,570	1,053,106	2,240,568	576,998	2,240,568
Other Categorical Aid	600,006	280,241	573,399	188,370	(91,871)	188,370
Total School Fund	9,941,055	8,358,265	4,114,214	8,303,814	(54,451)	8,221,746
Use of General Funds	-	-	-	-	-	-
<b>Source Totals</b>	<b>46,113,643</b>	<b>46,102,121</b>	<b>36,784,703</b>	<b>51,596,284</b>	<b>5,494,163</b>	<b>48,796,856</b>

Northumberland County, Virginia  
FY 2026-2027 Budget

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

Description of Element		2024-2025 Actual	2025-2026 Budget	2025-2026 YTD	2026-2027 Budget Request	Increase (Decrease) Over 2026-2027	Approved Budget 2026-2027
1001	Salaries - Supervisors	50,000	50,000	33,333	50,000	-	50,000
1002	Part-Time	1,140	2,500	220	2,500	-	2,500
2001	FICA	2,838	4,017	1,784	4,016	(1)	4,016
2003	Life Insurance	-	-	-	-	-	-
2005	Hospitalization Plan	66,014	69,482	46,687	72,588	3,106	72,588
2010	Cobra/Retiree Reimb Prem	16,557	20,000	6,828	20,000	-	20,000
2011	Workmen's Compensation	70,779	76,356	65,011	88,305	11,949	85,000
2012	Line of Duty	47,603	51,134	38,351	53,691	2,557	53,827
3000	PCORI Fee ACA Fee IRS	488	500	527	700	200	700
3002	Professional Services	38,748	25,000	89,990	25,000	-	211,200
3006	Printing	-	-	-	-	-	-
3007	Advertising	16,552	20,000	9,568	20,000	-	16,000
3100	Contractual Services	-	2,500	1,950	2,500	-	2,500
5202	Legal Fees	-	-	-	-	-	-
5203	Telecommunications	-	-	-	-	-	-
5306	Surety Bond	-	-	-	-	-	-
5307	Public Officials Liability	-	-	-	-	-	-
5308	General Liability Insurance	76,393	77,450	74,905	81,323	3,873	81,850
5411	Books & Subscriptions	-	-	-	-	-	-
5501	Travel (Mileage)	1,478	1,200	63	1,200	-	1,200
5504	Travel (Convention & Ed)	-	1,500	-	1,500	-	-
5800	Miscellaneous	5,367	7,500	1,104	7,500	-	5,400
5801	Dues & Memberships	8,436	6,938	2,885	6,938	-	6,938
5805	Miscellaneous Fees	-	1,100	-	1,100	-	1,100
5806	Misc. Recording Fees	-	200	-	200	-	-
7002	Capital Outlay	-	-	-	-	-	-
8006	Marine Grant	400,000	-	-	-	-	-
8010	Aid to State	-	-	-	-	-	-
8011	Potential Salary Increases	-	-	-	-	-	-
<b>Activity Totals</b>		<b>802,392</b>	<b>417,377</b>	<b>373,206</b>	<b>439,061</b>	<b>21,684</b>	<b>614,819</b>

Northumberland County, Virginia  
FY 2026-2027 Budget

**10 General Government Administration**  
**1201 County Administrator**

Description of Element		2024-2025 Actual	2025-2026 Budget	2025-2026 YTD	2026-2027 Budget Request	Increase (Decrease) Over 2026-2027	Approved Budget 2026-2027
1001	Salaries Co. Admin. Off.	361,450	361,450	243,050	436,409	74,959	436,409
1002	Overtime	3,644	6,000	2,593	10,000	4,000	6,000
1003	Wages Part-Time	-	-	-	-	-	-
1009	Bonus	-	-	-	-	-	-
2001	FICA	26,988	28,110	18,169	34,151	6,041	34,151
2002	VRS	46,555	46,555	31,305	69,651	23,096	69,651
2003	Life Insurance	4,265	4,265	2,868	4,626	361	4,626
2004	VRS HIC	145	145	97	262	117	262
2005	Hospitalization Plan	54,098	56,978	37,985	68,844	11,866	68,844
2006	Short/Long Term Disability Program	784	784	523	1,126	342	1,126
2007	VRS-Hybrid Contrib.	3,063	4,848	2,116	6,963	2,115	6,963
2009	Unemployment Insurance	93	128	96	140	12	140
3002	Professional Services	3,622	-	-	-	-	-
3004	Repairs/Equipment	-	-	-	-	-	-
3005	Maint. Service Contracts	-	4,250	1,419	3,750	(500)	3,750
3006	Printing	542	700	545	700	-	700
3007	Advertising	-	-	-	-	-	-
5201	Postal Services	1,781	2,000	928	2,500	500	2,500
5203	Telecommunications	7,589	7,500	4,264	7,500	-	7,500
5306	Surety Bond	-	-	-	-	-	-
5401	Office Supplies	5,647	6,000	2,612	6,500	500	6,500
5501	Travel (Mileage)	793	2,500	636	2,500	-	1,500
5504	Travel/Convention & Edu.	-	1,000	-	4,000	3,000	4,000
5800	Miscellaneous	-	-	-	-	-	-
5801	Dues & Memberships	498	1,000	240	1,000	-	500
7002	Computer Equip/Sales	-	-	-	-	-	-
8003	Safe Deposit Box Rent	65	65	65	75	10	75
<b>Activity Totals</b>		<b>521,619</b>	<b>534,278</b>	<b>349,511</b>	<b>660,696</b>	<b>126,418</b>	<b>655,196</b>

Northumberland County, Virginia  
FY 2026-2027 Budget

**10 General Government Administration  
1203 Co/School Finance Department**

Description of Element		2024-2025 Actual	2025-2026 Budget	2025-2026 YTD	2026-2027 Budget Request	Increase (Decrease) Over 2026-2027	Approved Budget 2026-2027
1001	Salaries Finance Office	-	239,125	115,951	277,950	38,825	277,950
1002	Overtime	-	1,116	1,116	-	(1,116)	-
1003	Wages Part-Time	-	-	-	-	-	-
1009	Bonus	-	-	-	-	-	-
2001	FICA	-	18,379	9,107	21,263	2,884	21,263
2002	VRS	-	30,799	14,812	44,361	13,562	44,361
2003	Life Insurance	-	2,822	1,357	2,946	125	2,946
2004	VRS HIC	-	96	46	167	71	167
2005	Hospitalization Plan	-	16,920	7,520	23,208	6,288	23,208
2006	Short/Long Term Disability Program	-	1,084	531	1,207	122	1,207
2007	VRS-Hybrid Contrib.	-	6,703	1,433	7,461	759	7,461
2009	Unemployment Insurance	-	166	165	84	(82)	84
3002	Professional Services	-	-	-	-	-	-
3004	Repairs/Equipment	-	-	-	-	-	-
3005	Maint. Service Contracts	-	-	-	-	-	-
3006	Printing	-	-	-	-	-	-
3007	Advertising	-	-	-	-	-	-
5201	Postal Services	-	-	-	-	-	-
5203	Telecommunications	-	-	-	-	-	-
5401	Office Supplies	-	1,000	927	1,500	500	1,500
5501	Travel (Mileage)	-	-	-	-	-	-
5504	Travel/Convention & Edu.	-	-	-	4,000	4,000	4,000
5801	Dues & Memberships	-	-	-	-	-	-
6004	Training	-	9,965	7,150	10,000	35	10,000
<b>Activity Totals</b>		<b>-</b>	<b>328,175</b>	<b>160,116</b>	<b>394,147</b>	<b>65,972</b>	<b>394,147</b>

Northumberland County, Virginia  
FY 2026-2027 Budget

**10 General Government Administration  
1204 County Attorney**

Description of Element		2024-2025 Actual	2025-2026 Budget	2025-2026 YTD	2026-2027 Budget Request	Increase (Decrease) Over 2026-2027	Approved Budget 2026-2027
3002	Professional Services	72,000	84,000	49,000	84,000	-	84,000
<b>Activity Totals</b>		<b>72,000</b>	<b>84,000</b>	<b>49,000</b>	<b>84,000</b>	<b>-</b>	<b>84,000</b>

Northumberland County, Virginia  
FY 2026-2027 Budget

**10 General Government Administration**  
**1206 Legislative Audit**

	Description of Element	2024-2025 Actual	2025-2026 Budget	2025-2026 YTD	2026-2027 Budget Request	Increase (Decrease) Over 2026-2027	Approved Budget 2026-2027
<b>3003</b>	County Audit	125,740	130,000	22,430	160,000	30,000	125,000
<b>3008</b>	Audit - Circuit Court Clerk	2,325	2,000	-	3,000	1,000	3,000
	<b>Activity Totals</b>	<b>128,065</b>	<b>132,000</b>	<b>22,430</b>	<b>163,000</b>	<b>31,000</b>	<b>128,000</b>

Northumberland County, Virginia  
FY 2026-2027 Budget

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

Description of Element		2024-2025 Actual	2025-206 Budget	2025-2026 YTD	2026-2027 Budget Request	Increase (Decrease) Over 2026-2027	Approved Budget 2026-2027
1001	Salaries Comm. Office	282,669	282,669	188,446	288,323	5,654	288,323
1003	Wages-P/Time Employee	-	2,250	-	-	(2,250)	-
1009	Bonus	-	-	-	-	-	-
2001	FICA	20,626	22,007	13,913	22,057	50	22,057
2002	VRS	36,408	36,408	24,272	46,016	9,608	46,016
2003	Life Insurance	3,336	3,335	2,224	3,056	(279)	3,056
2004	VRS HIC	-	-	-	-	-	-
2005	Hospitalization Plan	62,408	67,202	42,793	68,604	1,402	68,604
2006	Short/Long Term Disability Program	-	-	-	-	-	-
2007	VRS-Hybrid Contrib.	-	-	-	-	-	-
2009	Unemployment Insurance	93	128	81	112	(16)	112
3002	Professional Services	-	-	-	-	-	-
3004	Repairs/Maintenance	-	-	-	-	-	-
3005	Maint. Service Contracts	1,517	1,600	966	-	(1,600)	-
3006	Printing	6,182	8,500	-	7,500	(1,000)	7,500
3007	Advertising	220	500	-	400	(100)	400
3012	Vehicle Repairs	-	1,000	-	1,000	-	500
5201	Postal Services	9,168	11,000	676	11,000	-	11,000
5203	Telecommunications	315	500	208	500	-	500
5400	Leases and Rentals	-	-	-	-	-	-
5401	Office Supplies	4,655	5,500	2,142	6,000	500	6,000
5411	Books & Subscriptions	6,774	9,803	6,760	9,920	117	9,920
5501	Travel (Mileage)	73	1,000	513	1,000	-	1,000
5504	Travel (Convention & Edu.	637	1,500	1,500	1,500	-	1,500
5801	Dues & Memberships	355	450	200	400	(50)	400
7001	Computer Equip/Supplies	-	-	-	-	-	-
7002	Capital Outlay	-	-	-	-	-	-
8001	Lease/Rent Equipment	432	1,200	-	1,200	-	1,200
8004	Furniture & Fixtures	-	-	-	-	-	-
8006	Grant-Forestry	2,530	-	-	-	-	-
<b>Activity Totals</b>		<b>438,397</b>	<b>456,552</b>	<b>284,693</b>	<b>468,588</b>	<b>12,036</b>	<b>468,088</b>

Northumberland County, Virginia  
FY 2026-2027 Budget

**10 General Government Administration**  
**1210 Reassessment**

Description of Element	2024-2025 Actual	2025-2026 Budget	2025-2026 YTD	2026-2027 Budget Request	Increase	Approved Budget 2026-2027
					(Decrease) Over 2026-2027	
1001 Salary	-	10,000	-	10,000	-	-
Board of Equalization & Secretary						
2001 FICA	-	765	-	765	-	-
2009 Unemployment Insurance	-	-	-	28	28	-
3002 Professional Services	152,676	310,000	182,937	-	(310,000)	-
3006 Printing	-	-	-	-	-	-
3100 Contractual Services	-	5,000	-	-	(5,000)	-
3300 Maintenance Service	-	-	-	-	-	-
5201 Postal Service	-	1,000	117	-	(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	-	-	-	-	-	-
<b>Activity Totals</b>	<b>152,676</b>	<b>335,765</b>	<b>183,054</b>	<b>10,793</b>	<b>(324,972)</b>	<b>-</b>

Northumberland County, Virginia  
FY 2026-2027 Budget

**10 General Government Administration**  
**1213 Treasurer**

Description of Element	2024-2025 Actual	2025-2026 Budget	2025-206 YTD	2026-2027 Budget Request	Increase (Decrease)		Approved Budget 2026-2027
						Over 2026-2027	
1001 Salaries Treasurer Off.	280,152	284,229	185,577	291,841	7,612		291,841
1003 Wages-Part-Time	5,083	10,000	-	10,000	-		10,000
1007 DMV Reimbursements	22,272	28,000	14,821	28,000	-		28,000
1009 Bonus	-	-	-	-	-		-
2001 FICA	21,994	24,651	14,400	25,233	582		25,233
2002 VRS	36,272	36,609	23,997	46,578	9,969		46,578
2003 Life Insurance	3,323	3,354	2,198	3,094	(260)		3,094
2004 VRS HIC	-	-	-	-	-		-
2005 Hospitalization Plan	57,787	61,124	37,024	69,048	7,924		69,048
2006 Short/Long Disability Program	460	460	289	480	20		480
2007 VRS-Hybrid Contrib.	1,230	2,844	821	2,969	125		2,969
2009 Unemployment Insurance	110	128	80	112	(16)		112
3002 Professional Services	5,906	6,500	6,203	9,000	2,500		3,100
3004 Repairs/Equipment	-	-	-	-	-		-
3005 Maint. Service Contracts	1,398	1,400	847	5,600	4,200		5,600
3006 Printing	-	-	-	-	-		5,900
3007 Advertising	82	525	164	525	-		525
5201 Postal Services	31,009	35,500	34,858	45,500	10,000		45,500
5203 Telecommunications	4,511	5,000	2,505	5,000	-		5,000
5401 Office Supplies	5,931	8,500	4,984	8,500	-		7,500
5402 Dog Licenses	285	500	275	500	-		500
5411 Books & Subscriptions	-	-	-	-	-		-
5415 Vehicular License Decals	-	-	-	-	-		-
5501 Travel (Mileage)	373	1,000	96	1,000	-		500
5504 Travel (Convent. & Educ.)	2,379	3,000	521	3,000	-		3,000
5801 Dues & Memberships	550	550	450	550	-		550
5805 Miscell. Fees (Records)	-	-	-	-	-		-
7001 Comp. Hardware & Soft.	-	-	-	-	-		-
7002 Capital Outlay	-	-	-	-	-		-
8001 Lease/Rent Equipment	100	125	-	125	-		125
8004 Furniture & Fixtures	-	-	-	-	-		-
<b>Activity Totals</b>	<b>481,206</b>	<b>513,998</b>	<b>330,111</b>	<b>556,654</b>	<b>42,655</b>		<b>555,154</b>

Northumberland County, Virginia  
FY 2026-2027 Budget

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

Description of Element	2024-2025	2025-2026	2025-2026	2026-2027	Increase	Approved
	Actual	Budget	YTD	Budget Request	(Decrease) Over 2026-2027	Budget 2026-2027
1001 Salary-Board Members	8,072	8,500	5,370	8,500	-	8,500
1002 Salary-Assistant	-	-	-	-	-	-
1015 Compem.-Judges, Comm.	31,495	55,640	16,515	45,000	(10,640)	45,000
2001 FICA	1,090	1,000	716	1,000	-	1,000
2002 VRS	-	-	-	-	-	-
2003 Life Insurance	-	-	-	-	-	-
2004 VRS HIC	-	-	-	-	-	-
2006 VRS Disability Program	-	-	-	-	-	-
2009 Unemployment Insurance	20	128	12	168	40	168
3004 Repairs and Equipment	194	500	-	1,000	500	1,000
3006 Printing	9,316	12,500	-	12,500	-	12,500
3007 Advertising	185	500	-	1,000	500	1,000
3013 Contractual Services	22,842	25,000	18,788	23,000	(2,000)	23,000
5201 Postal Services	1,588	2,000	23	1,000	(1,000)	1,000
5203 Telecommunications	-	-	-	-	-	-
5204 Election-Temp Phone	-	-	-	-	-	-
5401 Office Supplies	1,831	1,200	741	1,200	-	1,200
5403 Material and Supplies	1,420	1,500	746	1,500	-	1,500
5501 Travel (Mileage)	736	3,000	-	1,000	(2,000)	500
5504 Travel (Convention & Edu)	-	1,000	-	1,000	-	-
5801 Dues & Associations	200	200	250	250	50	250
6003 Training	-	1,500	-	2,500	1,000	2,500
6801 Officers-Travel Account	-	-	-	1,000	1,000	-
7002 Capital Outlay	16,608	12,500	-	12,000	(500)	12,000
8002 Rent	30,163	37,000	17,924	35,000	(2,000)	35,000
<b>Activity Totals</b>	<b>125,759</b>	<b>163,668</b>	<b>61,084</b>	<b>148,618</b>	<b>(15,050)</b>	<b>146,118</b>

Northumberland County, Virginia  
FY 2026-2027 Budget

**10 General Government Administration**  
**1302 Registrar**

Description of Element		2024-2025 Actual	2025-2026 Budget	2025-2026 YTD	2026-2027 Budget Request	Increase (Decrease) Over 2026-2027	Approved Budget 2026-2027
1001	Salary-Registrar	87,029	89,639	59,760	91,433	1,794	91,433
1009	Overtime	-	-	-	-	-	-
1003	Wages-Part-Time	35,071	39,000	21,033	42,000	3,000	42,000
1009	Bonus	-	-	-	-	-	-
2001	FICA	9,339	9,841	6,181	10,208	367	10,208
2002	VRS	11,209	11,546	7,697	14,593	3,047	14,593
2003	Life Insurance	1,027	1,058	705	969	(89)	969
2004	VRS HIC	-	-	-	-	-	-
2005	Hospitalization Plan	11,172	11,688	7,792	11,604	(84)	11,604
2006	Short/long Term Disability Program	-	-	-	-	-	-
2007	VRS-Hybrid Contrib.	-	-	-	-	-	-
2009	Unemployment Insurance	95	160	61	168	8	168
3004	Repairs/Equipment	95	500	54	500	-	150
3005	Maint. Service Contracts	1,398	1,500	847	1,150	(350)	1,150
3006	Printing	-	-	-	-	-	-
3007	Advertising	226	550	197	600	50	600
3013	Contractual Services	-	-	-	-	-	-
5201	Postal Services	3,273	3,500	2,239	4500	1,000	4500
5203	Telecommunications	2,188	2,500	1,356	3,000	500	3,000
5401	Office Supplies	784	1,200	620	1,300	100	1,200
5501	Travel (Mileage)	-	150	36	150	-	150
5504	Travel (Convention & Ed.)	-	200	-	200	-	200
5801	Dues & Memberships	220	220	-	220	-	220
7002	Capital Outlay	-	500	-	500	-	-
8001	Lease/Rent Equipment	447	650	474	650	-	650
<b>Activity Totals</b>		<b>163,573</b>	<b>174,402</b>	<b>109,053</b>	<b>183,744</b>	<b>9,342</b>	<b>182,794</b>

Northumberland County, Virginia  
FY 2026-2027 Budget

**10 General Government Administration**  
**1401 Information Technology**

Description of Element		2024-2025 Actual	2025-2026 Budget	2025-2026 YTD	2026-2027 Budget Request	Increase (Decrease) Over 2026-2027	Approved Budget 2026-2027
1001	Salaries	130,669	130,669	87,113	133,282	2,613	133,282
1002	Overtime	14,754	15,000	7,207	15,000	-	15,000
1003	Wages-Part-Time	-	-	-	-	-	-
1009	Bonus	-	-	-	-	-	-
2001	FICA	11,063	11,144	7,176	11,344	200	11,344
2002	VRS	16,830	16,830	11,220	21,272	4,442	21,272
2003	Life Insurance	1,542	1,542	1,028	1,413	(129)	1,413
2004	VRS HIC	52	52	35	80	28	80
2005	Hospitalization Plan	21,600	22,560	15,040	23,208	648	23,208
2006	Short/Long Term Disability Program	740	740	493	754	14	754
2007	VRS-Hybrid Contrib.	3,322	4,573	2,215	4,665	92	4,665
2009	Unemployment Insurance	46	64	48	56	(8)	56
3004	Repairs/Equipment	2,429	5,400	2,772	15,000	9,600	15,000
3005	Maint. Service Software	162,825	208,589	88,340	248,352	39,763	217,952
3006	Printing	-	-	-	-	-	-
3007	Advertising	-	-	-	-	-	-
3012	Vehicle Repairs	132	500	79	500	-	500
3013	Contractual Services	45,684	47,052	27,447	48,240	1,188	48,240
5201	Postal Services	-	-	-	-	-	-
5203	Telecommunications	36,852	38,229	22,673	39,789	1,560	39,789
5401	Office Supplies	207	500	-	500	-	500
5501	Travel (Mileage)	-	-	-	500	500	500
5504	Travel (Convention & Ed.)	-	-	-	500	500	500
7001	Computer Equipment	65,770	79,035	8,221	73,600	(5,435)	73,600
7002	Capital Outlay	-	-	-	-	-	-
8001	Lease/Rent Equipment	-	-	-	-	-	-
<b>Activity Totals</b>		<b>514,517</b>	<b>582,479</b>	<b>281,107</b>	<b>638,055</b>	<b>55,575</b>	<b>607,655</b>

Northumberland County, Virginia  
FY 2026-2027 Budget

**20 Judicial Administration**  
**2100 Circuit Court Judge**

Description of Element		2024-2025 Actual	2025-2026 Budget	2025-2026 YTD	2026-2027 Budget Request	Increase (Decrease) Over 2026-2027	Approved Budget 2026-2027
1001	Salary	63,186	63,186	42,124	64,450	1,264	64,450
1004	Overtime	-	-	-	-	-	-
1009	Bonus	-	-	-	-	-	-
2001	Fica	4,786	4,834	3,191	4,930	96	4,930
2002	VRS	8,138	8,138	5,426	10,286	2,148	10,286
2003	Life Ins	746	746	497	683	(63)	683
2004	VRS HIC	25	25	17	39	14	39
2005	Hospitalization	11,172	11,688	7,792	11,604	(84)	11,604
2006	Short/Long Term Disability Prog	358	358	238	365	7	365
2007	VRS-Hybrid Contrib.	2,212	2,212	1,474	2,256	44	2,256
2009	Unemployment	23	32	24	28	(4)	28
3005	Maint on Service Contracts	1,387	1,400	809	1,400	-	1,400
3010	Juror Fees	1,253	7,000	-	7,000	-	7,000
5201	Postal Services	83	550	4	550	-	550
5203	Telecommunications	-	500	-	500	-	500
5401	Office Supplies	573	2,500	1,029	3,500	1,000	3,500
5411	Books & Subscriptions	7,139	6,750	4,951	8,500	1,750	8,500
5501	Mileage	292	1,100	143	1,100	-	1,100
5604	Contrib. Judges Expen.	-	-	-	-	-	-
5801	Dues & Memberships	35	600	-	600	-	600
5805	Miscellaneous Fees	-	-	-	-	-	-
7002	Capital Outlay	-	-	-	-	-	-
<b>Activity Totals</b>		<b>101,407</b>	<b>111,619</b>	<b>67,719</b>	<b>117,791</b>	<b>6,172</b>	<b>117,791</b>

Northumberland County, Virginia  
FY 2026-2027 Budget

**20 Judicial Administration**  
**2101 Witness Protection Program**

Description of Element		2024-2025 Actual	2025-2026 Budget	2025-2026 YTD	2026-2027 Budget Request	Increase (Decrease) Over 2026-2027	Approved Budget 2026-2027
1001	Salary and Wages	47,490	60,000	40,000	61,200	1,200	61,200
1009	Bonus	-	-	-	-	-	-
2001	Fica	3,643	4,590	3,070	4,682	92	4,682
2002	VRS	6,117	7,728	5,152	9,768	2,040	9,768
2003	Life Insurance	560	708	472	649	(59)	649
2004	VRS HIC	-	-	-	-	-	-
2005	Hospitalization	10,428	10,872	7,248	11,604	732	11,604
2006	Short/Long Term Disability Program	-	-	-	-	-	-
2007	VRS-Hybrid Contrib.	-	-	-	-	-	-
2009	Unemployment	21	32	22	28	(4)	28
5201	Postal Services	-	-	-	-	-	-
5401	Office Supplies	209	1,000	46	1,000	-	1,000
5501	Travel (Mileage)	-	200	-	200	-	200
7002	Equipment	-	400	-	400	-	400
<b>Activity Totals</b>		<b>68,467</b>	<b>85,530</b>	<b>56,010</b>	<b>89,530</b>	<b>4,000</b>	<b>89,530</b>

Northumberland County, Virginia  
FY 2026-2027 Budget

**20 Judicial Administration**  
**2102 General District Court**

Description of Element		2024-2025 Actual	2025-2026 Budget	2025-2026 YTD	2026-2027 Budget Request	Increase (Decrease) Over 2026-2027	Approved Budget 2026-2027
1001	Salary and Wages	-	-	-	-	-	-
3004	Repairs and Equipment	-	400	-	400	-	400
3005	Maint. On Service Cont.	1,751	2,400	927	2,400	-	2,000
5201	Postal Services	72	100	-	100	-	100
5203	Telecommunications	578	1,500	368	1,500	-	1,000
5401	Office Supplies	27	700	-	700	-	700
5504	Conf. Travel Education	-	-	-	-	-	-
5411	Books and Subscript.	-	-	-	-	-	-
5801	Dues & Memberships	50	50	50	50	-	50
7002	Capital Outlay	-	-	-	-	-	-
7006	Phone Modem	-	-	-	-	-	-
<b>Activity Totals</b>		<b>2,478</b>	<b>5,150</b>	<b>1,345</b>	<b>5,150</b>	<b>-</b>	<b>4,250</b>

Northumberland County, Virginia  
FY 2026-2027 Budget

**20 Judicial Administration**  
**2105 Juvenile & Domestic Relations**

Description of Element		2024-2025 Actual	2025-2026 Budget	2025-2026 YTD	2026-2027 Budget Request	Increase (Decrease) Over 2026-2027	Approved Budget 2026-2027
<b>3000</b>	Detention Expenses	76,984	57,883	28,942	64,368	6,485	64,368
<b>3004</b>	Repairs and Equipment	-	100	-	100	-	-
<b>3005</b>	Maint. On Service Cont.	1,751	2,100	927	2,100	-	2,100
<b>3011</b>	CSU-Reimb	4,219	4,000	2,346	4,000	-	4,000
<b>5201</b>	Postal Services	100	100	-	24	(76)	24
<b>5203</b>	Telecommunications	2,232	2,500	829	8,000	5,500	2,500
<b>5401</b>	Office Supplies	662	700	-	700	-	700
<b>7000</b>	Juvenile Grant	9,094	9,639	-	9,639	-	9,639
<b>7001</b>	Computer Hardware/Soft	-	-	-	-	-	-
<b>7002</b>	Capital Outlay	-	-	-	-	-	-
<b>Activity Totals</b>		<b>95,041</b>	<b>77,022</b>	<b>33,044</b>	<b>88,931</b>	<b>11,909</b>	<b>83,331</b>

Northumberland County, Virginia  
FY 2026-2027 Budget

**20 Judicial Administration**  
**2106 Clerk of the Circuit Court**

Description of Element		2024-2025 Actual	2025-2026 Budget	2025-2026 YTD	2026-2027 Budget Request	Increase (Decrease) Over 2026-2027	Approved Budget 2026-2027
1001	Salaries Clerk Off.	326,684	329,433	221,234	343,917	14,484	343,917
1003	Wages Part-Time	-	-	-	-	-	-
1009	Bonus	-	-	-	-	-	-
2001	FICA	24,640	25,202	16,704	26,310	1,108	26,310
2002	VRS	42,077	42,431	28,495	54,889	12,458	54,889
2003	Life Insurance	3,855	3,888	2,611	3,646	(242)	3,646
2004	VRS HIC	-	-	-	-	-	-
2005	Hospitalization Plan	44,688	46,728	31,168	46,416	(312)	46,416
2006	Short/Long Term Disability Program	485	494	333	526	32	526
2007	VRS-Hybrid Contrib.	2,999	3,053	2,058	3,252	199	3,252
2009	Unemployment Insurance	93	128	92	112	(16)	112
3004	Repairs/Equipment	-	500	-	500	-	-
3005	Maint. Service Contracts	13,453	15,000	11,131	13,000	(2,000)	13,000
3006	Printing	-	-	-	-	-	-
5201	Postal Services	2,122	2,500	1,000	2,700	200	2,700
5203	Telecommunications	2,479	3,500	1,430	2,500	(1,000)	2,500
5401	Office Supplies	3,557	5,000	1,434	4,000	(1,000)	4,000
5411	Books and Subscriptions	2,189	1,200	1,095	1,200	-	1,200
5504	Travel/Convention & Edu.	1,521	1,500	960	1,200	(300)	1,200
5801	Dues & Memberships	420	620	420	420	(200)	550
7001	Computer Equip/Supplies	250	2,500	-	2,000	(500)	2,000
7002	Capital Outlay	-	-	-	-	-	-
8101	Lease/Rent of Equipment	-	-	-	-	-	-
<b>Activity Totals</b>		<b>471,513</b>	<b>483,676</b>	<b>320,164</b>	<b>506,587</b>	<b>22,911</b>	<b>506,217</b>

Northumberland County, Virginia  
FY 2026-2027 Budget

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

Description of Element		2024-2025 Actual	2025-2026 Budget	2025-2026 YTD	2026-2027 Budget Request	Increase (Decrease) Over 2026-2027	Approved Budget 2026-2027
1001	Salaries Comm Atty Off.	314,768	317,537	211,691	323,887	6,350	323,887
1003	Wages - Part-Time	-	-	-	-	-	-
1005	Multi Jurisdictional	6,000	6,000	4,000	6,000	-	6,000
1009	Bonus	-	-	-	-	-	-
2001	FICA	23,682	24,751	15,877	25,236	486	25,236
2002	VRS	40,542	40,899	27,266	51,692	10,794	51,692
2003	Life Insurance	3,714	3,747	2,498	3,433	(314)	3,433
2004	VRS HIC	-	-	-	-	-	-
2005	Hospitalization Plan	33,108	34,824	22,609	34,236	(588)	34,236
2006	Short/Long Term Disability Program	772	788	525	803	16	803
2007	VRS-Hybrid Contrib.	3,670	4,870	2,548	4,968	98	4,968
2009	Unemployment Insurance	49	64	48	56	(8)	56
3002	Professional Services	-	-	-	-	-	-
3004	Repairs/Equipment	-	-	-	-	-	-
3005	Maint. Service Contracts	5,764	5,200	4,850	5,200	-	5,200
5201	Postal Services	120	100	146	150	50	150
5203	Telecommunications	1,060	1,500	645	1,500	-	1,500
5401	Office Supplies	1,396	2,000	200	2,000	-	1,500
5406	Drug Court Expense	6,000	6,000	6,000	6,000	-	6,000
5411	Books and Subscriptions	3,236	2,500	497	1,000	(1,500)	1,000
5504	Travel/Convention & Edu.	734	1,000	513	1,000	-	1,000
5801	Dues & Memberships	1,270	1,500	1,400	1,500	-	1,500
7001	Computer Equip/Supplies	-	-	-	-	-	-
7002	Capital Outlay	-	-	-	-	-	-
8008	Federal Assets Forfeiture	-	-	-	-	-	-
8009	State Assets Forfeiture	-	-	-	-	-	-
<b>Activity Totals</b>		<b>445,885</b>	<b>453,279</b>	<b>301,313</b>	<b>468,662</b>	<b>15,383</b>	<b>468,162</b>

**Northumberland County, Virginia  
FY 2026-2027 Budget**

**30 Public Safety  
3102 Law Enforcement - Sheriff**

Description of Element		2024-2025 Actual	2025-2026 Budget	2025-2026 YTD	2026-2027 Budget Request	Increase (Decrease) Over 2026-2027	Approved Budget 2026-2027
1001	Salaries Sheriff Off.	1,978,807	1,998,951	1,230,089	2,039,720	40,770	2,039,720
1002	Wages - Part-Time	58,098	78,000	38,456	113,900	35,900	113,900
1003	Overtime	129,989	130,000	86,725	130,000	-	130,000
1004	Courtroom Security	92,429	83,400	58,370	62,760	(20,640)	62,760
1006	Security Athletic Events	3,728	4,500	3,649	4,500	-	4,500
1009	Bonus	-	-	-	-	-	-
1110	Comp. Board Bonus	-	-	-	-	-	-
1111	FBI Reimbursement	1,232	1,500	-	-	(1,500)	-
2001	FICA	167,726	177,583	104,602	179,842	2,259	179,842
2002	VRS	253,913	257,465	157,474	325,539	68,074	325,539
2003	Life Insurance	23,262	23,588	14,427	21,621	(1,967)	21,621
2004	VRS HIC	-	-	-	-	-	-
2005	Hospitalization Plan	366,616	419,775	245,676	390,420	(29,355)	390,420
2006	Short/Long Term Disability Program	1,305	1,427	832	1,420	(6)	1,420
2007	VRS-Hybrid Contrib.	3,464	8,822	2,471	8,782	(40)	8,782
2009	Unemployment Insurance	986	1,344	948	924	(420)	924
3002	Prof. Ser. (unclaimed)	1,200	1,500	27,699	1,500	-	1,500
3004	Repairs/Equipment	1,222	2,500	-	2,500	-	1,500
3005	Maint. Service Contracts	35,452	41,500	-	43,600	2,100	43,600
3006	Printing	41	1,500	-	1,500	-	1,500
3007	Advertising	-	1,000	963	1,000	-	1,000
3010	Sel. Enforcement Grant	-	-	-	-	-	-
3012	Repairs to Vehicles	47,075	45,000	16,277	45,000	-	45,000
3013	Contractual Services	2,279	-	-	-	-	-
3015	Pest Control	375	600	250	600	-	600
5101	Electric	26,429	18,500	14,447	27,000	8,500	27,000
5103	Water	1,465	2,000	641	2,000	-	2,000
5201	Postal Services	2,212	2,000	952	2,000	-	2,000
5203	Telecommunications	28,432	28,000	13,720	27,000	(1,000)	27,000
5204	Car Radio Repairs	-	-	-	-	-	-
5305	Motor Vehicle Ins. - Liab.	-	-	-	-	-	-
5401	Office Supplies	6,503	8,500	3,597	8,500	-	6,500
5405	Janitorial Supplies	3,900	4,500	2,204	4,500	-	4,500
5407	Magistrate Expenses	-	1,000	-	-	(1,000)	-
5408	Vehicle Supplies (Gas)	-	-	-	-	-	-

**Northumberland County, Virginia  
FY 2026-2027 Budget**

Description of Element		2024-2025 Actual	2025-2026 Budget	2025-2026 YTD	2026-2027 Budget Request	Increase (Decrease) Over 2026-2027	Approved Budget 2026-2027
5409	Police Supplies	50,995	12,000	27,217	12,000	-	12,000
5410	Uniforms	18,728	15,000	15,480	18,000	3,000	18,000
5411	Books and Subscriptions	1,364	1,500	1,407	1,500	-	1,500
5414	Police Equip Grants	13,102	-	36,487	-	-	-
5501	Travel (Mileage)	-	-	-	-	-	-
5503	Travel (Subsistence-Lod)	12,148	8,000	4,067	8,000	-	8,000
5504	Travel/Convention & Edu.	-	-	-	-	-	-
5505	Travel (Extradition of Pris)	-	500	70	-	(500)	-
5801	Dues & Memberships	4,086	4,000	2,925	4,000	-	4,000
5805	Miscellaneous Fees	4,105	1,000	98	1,000	-	1,000
6003	Fredericksburg Training	18,719	24,200	24,145	24,000	(200)	24,000
6004	Training	6,529	4,000	3,365	5,000		5,000
7001	Computer Equip/Supplies	-	-	-	-	-	-
7004	Communication Equip.	986	3,000	-	3,000	-	3,000
7005	Motor Vehicles & Equip.	1,171	1,000	303	1,000	-	1,000
7008	Drug Task Force	793	1,000	750	1,000	-	1,000
7009	Repairs To Building	10,001	15,000	7,228	15,000	-	15,000
8000	Community Outreach	256	1,500	1,412	1,500	-	1,500
8006	Records Software	57,132	60,000	60,122	63,000	3,000	63,000
8007	Live Scan	3,348	1,500	1,063	10,240	8,740	10,240
8008	Federal Assets Forfeiture	-	-	-	-	-	-
8009	State Assets Forfeiture	4,397	-	-	-	-	-
8012	ARPA Law Enforcement Grant	-	-	-	-	-	-
<b>Activity Totals</b>		<b>3,445,998</b>	<b>3,497,654</b>	<b>2,210,606</b>	<b>3,614,370</b>	<b>116,715</b>	<b>3,611,370</b>

Northumberland County, Virginia  
FY 2026-2027 Budget

**30 Public Safety**  
**3202 Fire Suppression - VFD**

Description of Element		2024-2025 Actual	2025-2026 Budget	2025-2026 YTD	2026-2027 Budget Request	Increase (Decrease) Over 2026-2027	Approved Budget 2026-2027
1001	Haz Mat Coordinator	3,600	3,600	2,400	3,600	-	3,600
2001	Fica	275	276	184	275	(1)	275
2009	Unemployment	1	32	2	28	(4)	28
3012	Vehicle Repairs	1,833	1,500	-	1,500	-	1,500
5403	Materials & Supplies	58	250	109	500	250	500
5604	Contribution	486,057	486,057	364,543	510,360	24,303	495,778
5605	Distribution Special Fund	60,300	65,000	-	-	(65,000)	-
5606	Rapp. Reg. Fire Training	-	-	-	-	-	-
7005	Motor Vehicles & Equip.	196,952	196,952	147,714	206,800	9,848	200,891
<b>Activity Totals</b>		<b>749,077</b>	<b>753,667</b>	<b>514,951</b>	<b>723,063</b>	<b>(30,604)</b>	<b>702,572</b>

Northumberland County, Virginia  
FY 2026-2027 Budget

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

Description of Element		2024-2025 Actual	2025-2026 Budget	2025-2026 YTD	2026-2027 Budget Request	Increase (Decrease) Over 2026-2027	Approved Budget 2026-2027
1001	Salary and Wages	990,367	1,185,137	567,300	1,176,829	(8,308)	1,176,829
1002	Part-time	72,558	85,000	66,129	179,798	94,798	179,798
1003	Overtime	277,803	201,000	217,327	361,982	160,982	361,982
1008	Shift Leaders	14,400	14,400	9,126	24,000	9,600	24,000
2001	FICA	99,704	113,644	62,666	133,310	19,666	133,310
2002	VRS	127,404	152,646	73,640	187,822	35,176	187,822
2003	Life Insurance	11,672	13,985	6,812	12,474	(1,510)	12,474
2004	VRS HIC	396	474	229	706	232	706
2005	Hospitalization Plan	210,119	292,085	138,535	285,780	(6,305)	285,780
2006	Short/Long Term Disability Program	-	-	-	-	-	-
2007	VRS-Hybrid Contrib.	-	-	-	-	-	-
2009	Unemployment Insurance	622	1,280	549	616	(664)	616
3005	Maint. Service Contracts	22,044	27,124	11,140	47,659	20,535	40,771
3009	Reimbursements	-	-	-	-	-	-
3012	Vehicle Repairs	18,964	15,000	8,142	20,000	5,000	15,000
5201	Postal Services	680	100	44	150	50	150
5203	Telecommunications	6,433	6,000	4,160	8,000	2,000	6,000
5401	Office Supplies	1,131	2,000	1,325	3,000	1,000	3,000
5405	Janitorial Supplies	2,432	2,450	1,092	2,000	(450)	2,000
5408	Vehicle Supplies & Gas	-	-	-	-	-	-
5409	Equipment & Supplies	241,642	40,000	34,239	40,000	-	40,000
5410	Uniforms	7,478	10,000	6,572	18,560	8,560	17,000
5411	Publications	-	-	-	500	500	500
5414	EMS Grants	-	-	-	-	-	-
5501	Travel (Mileage)	-	500	-	1,000	500	-
5503	Travel-Meals & Lodging	1,273	2,500	711	13,000	10,500	10,200
5504	Travel Conv & Edu	-	2,500	735	6,000	3,500	5,200
5506	Tuition	11,248	10,500	7,267	16,000	5,500	20,000
5803	Physicals	-	-	-	12,000	12,000	12,000
5805	Misc Fees	210	2,000	374	6,775	4,775	6,775
6001	Payments	1,884	1,867	1,867	1,923	56	1,923
6003	Training	8,116	14,000	-	14,000	-	14,000
7005	Vehicles	-	-	-	-	-	-
7006	Vehicles Supplies	3,091	5,000	572	5,000	-	5,000
7009	EMS Repairs Bldg/House	5,894	6,000	1,456	10,000	4,000	6,000
8002	Rent	-	-	-	-	-	-
	Use of Building						
	<b>Activity Sub Totals</b>	<b>2,137,565</b>	<b>2,207,191</b>	<b>1,222,007</b>	<b>2,588,884</b>	<b>381,693</b>	<b>2,568,836</b>
5604	Contribution	201,014	201,015	100,507	211,066	10,051	205,035
	Vol. Rescue Squads						
5605	Distribution-Special Fund	33,513	30,000	-	-	(30,000)	-
	Four for Life Monies						
5610	Kilmarnock Vol. Rescue Contrib.	28,802	28,802	14,401	30,242	1,440	29,378
	<b>Activity Sub Totals</b>	<b>263,329</b>	<b>259,817</b>	<b>114,908</b>	<b>241,308</b>	<b>(18,509)</b>	<b>234,413</b>
	<b>Activity All EMS Totals</b>	<b>2,400,894</b>	<b>2,467,008</b>	<b>1,336,916</b>	<b>2,830,192</b>	<b>363,184</b>	<b>2,803,249</b>

Northumberland County, Virginia  
FY 2026-2027 Budget

**30 Public Safety**  
**3302 Regional Jail**

Description of Element		2024-2025 Actual	2025-2026 Budget	2025-2026 YTD	2026-2027 Budget Request	Increase (Decrease) Over 2026-2027	Approved Budget 2026-2027
<b>6001</b>	Payments	-	-	-	-	-	-
<b>Activity Totals</b>		-	-	-	-	-	-

Northumberland County, Virginia  
FY 2026-2027 Budget

**30 Public Safety**  
**3401 Building Inspections**

Description of Element	2024-2025	2025-2026	2025-2026	2026-2027	Increase	Approved
	Actual	Budget	YTD	Budget Request	(Decrease) Over 2026-2027	Budget 2026-2027
1001 Salaries Building Office	171,004	176,834	120,389	190,571	13,737	190,571
1002 Overtime	-	-	-	-	-	-
1009 Bonus	-	-	-	-	-	-
2001 FICA	12,821	13,528	8,879	14,579	1,051	14,579
2002 VRS	21,907	22,776	15,506	30,415	7,639	30,415
2003 Life Insurance	2,007	2,087	1,421	2,020	(67)	2,020
2004 VRS HIC	68	71	48	114	43	114
2005 Hospitalization Plan	32,300	37,968	25,312	37,752	(216)	37,752
2006 Short/long Term Disability Program	304	342	242	407	65	407
2007 VRS-Hybrid Contrib.	1,067	2,117	487	2,517	399	2,517
2009 Unemployment Insurance	79	96	72	84	(12)	84
3007 Advertising	-	500	-	500	-	-
3012 Repairs to Vehicles	2,598	2,500	1,068	3,500	1,000	3,500
5201 Postal Services	3,336	4,000	1,725	4,000	-	4,000
5203 Telecommunications	-	-	-	-	-	-
5400 Leases & Rentals	-	-	-	800	800	-
5401 Office Supplies	-	-	-	5,000	5,000	-
5408 Vehicle Supplies	-	800	-	800	-	400
5411 Books and Subscriptions	-	750	563	750	-	600
5504 Travel (Convention & Ed)	574	1,000	1,280	1,000	-	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	-	-	-	-	-	-
<b>Activity Totals</b>	<b>248,064</b>	<b>265,470</b>	<b>176,992</b>	<b>294,909</b>	<b>29,439</b>	<b>287,959</b>

Northumberland County, Virginia  
FY 2026-2027 Budget

**30 Public Safety**  
**3501 Animal Control**

Description of Element	2024-2025 Actual	2025-2026 Budget	2025-2026 YTD	2026-2027 Budget Request	Increase (Decrease) Over 2026-2027	Approved Budget 2026-2027
1001 Salary	151,787	151,787	101,191	154,822	3,036	154,822
1002 Shelter Overime	4,445	5,000	4,575	6,000	1,000	6,000
1003 Wages - Part-Time	131,830	132,600	66,401	143,600	11,000	143,600
1004 Add. Shelter Part-Time	-	-	-	-	-	-
1009 Bonus	-	-	-	-	-	-
2001 FICA	21,902	23,056	13,081	23,288	232	23,288
2002 VRS	19,550	19,550	13,033	24,710	5,159	24,710
2003 Life Insurance	1,791	1,791	1,194	1,641	(150)	1,641
2004 VRS HIC	-	-	-	-	-	-
2005 Hospitalization Plan	32,772	34,248	22,832	34,812	564	34,812
2006 Short/Long Term Disability Program	544	544	362	-	(544)	-
2007 VRS-Hybrid Contrib.	1,731	3,361	1,210	-	(3,361)	-
2009 Unemployment Insurance	252	288	174	-	(288)	-
3004 Repairs & Equipment	-	4,000	-	2,000	(2,000)	2,000
3007 Advertising	60	500	-	500	-	100
3012 Repairs to Vehicles	1,049	2,500	-	2,500	-	1,500
3015 Pest Control	-	600	-	600	-	600
5101 Electric Power	12,279	9,000	6,814	15,000	6,000	15,000
5201 Postal Services	-	-	-	-	-	-
5203 Telecommunications	1,913	2,300	1,388	2,300	-	2,300
5204 Car Radio Repairs	-	-	-	-	-	-
5401 Office Supplies	4,175	4,200	1,404	3,500	(700)	3,500
5405 Janitorial Supplies	7,935	7,500	5,116	7,500	-	7,500
5410 Uniforms	-	-	-	-	-	-
5501 Travel (Mileage)	-	-	-	-	-	-
5504 Travel (Convention & Ed.)	-	-	-	-	-	-
5801 Dues & Memberships	-	-	-	-	-	-
5802 Claims	57	200	187	200	-	200
5805 Miscellaneous Fees	-	-	-	-	-	-
7002 Capital Outlay	6,900	5,000	-	7,500	2,500	7,500
7003 Operational Costs	27,164	30,000	8,990	30,000	-	30,000
7009 Repairs to Building	11,381	12,400	7,664	12,400	-	12,400
<b>Activity Totals</b>	<b>439,518</b>	<b>450,425</b>	<b>255,617</b>	<b>472,873</b>	<b>22,448</b>	<b>471,473</b>

Northumberland County, Virginia  
FY 2026-2027 Budget

**30 Public Safety**  
**3503 Medical Examiner (Coroner)**

Description of Element		2024-2025 Actual	2025-2026 Budget	2025-20269 YTD	2026-2027 Budget Request	Increase (Decrease) Over 2026-2027	Approved Budget 2026-2027
3002	Professional Services	-	350	-	200	(150)	200
<b>Activity Totals</b>		-	<b>350</b>	-	<b>200</b>	<b>(150)</b>	<b>200</b>

Northumberland County, Virginia  
FY 2026-2027 Budget

**30 Public Safety**  
**3506 Emergency Services**

	Description of Element	2024-2025 Actual	2025-2026 Budget	2025-2026 YTD	2026-2027 Budget Request	Increase (Decrease) Over 2026-2027	Approved Budget 2026-2027
1003	Part-time Wages	-	-	-	-	-	-
2001	FICA	-	-	-	-	-	-
2009	Unemployment	-	-	-	-	-	-
3002	Professional Services	404	1,000	160	46,000	45,000	1,000
3005	Maint. On Service Contr.	75,623	135,000	83,590	139,100	4,100	139,100
3006	Printing	-	-	-	-	-	-
5200	Communications	152,019	152,250	51,405	152,250	-	152,250
5201	Postal Service	-	1,500	-	1,500	-	1,500
5407	Material and Supplies	7,097	5,000	1,575	10,000	5,000	5,000
5412	Regional Radio Equipment Repair	-	5,930	678	6,000	70	6,000
5801	Dues & Memberships	-	20,000	20,000	20,000	-	20,000
6003	Regional Radio Training	-	3,750	-	3,500	(250)	3,500
7002	Capital Outlay/Tower Rent	75,370	65,000	41,731	65,000	-	65,000
7009	Disaster Response	-	7,500	1,115	7,500	-	7,500
7010	Code Red	11,748	12,248	-	7,080	(5,168)	7,080
7011	Training	-	6,000	-	6,000	-	6,000
8006	Grants	-	-	-	-	-	-
	<b>Activity SubTotals</b>	<b>322,260</b>	<b>415,178</b>	<b>200,255</b>	<b>463,930</b>	<b>48,752</b>	<b>413,930</b>
8100	Register Cares Act Funds	-	-	-	-	-	-
1003	Part-time Wages	-	-	-	-	-	-
2001	Fica	-	-	-	-	-	-
2009	Unemployment	-	-	-	-	-	-
	<b>Activity SubTotals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
8101	EMS Cares Act Funds	-	-	-	-	-	-
	<b>Activity SubTotals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
8102	Co. Cares Act Funds	-	-	-	-	-	-
8103	K12 Public Schools	-	-	-	-	-	-
8104	Food Programs	-	-	-	-	-	-
8105	Mortagage & 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	-	-	-	-	-	-
	<b>Activity SubTotals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Activity All SubTotals</b>	<b>322,260</b>	<b>415,178</b>	<b>200,255</b>	<b>463,930</b>	<b>48,752</b>	<b>413,930</b>

Northumberland County, Virginia  
FY 2026-2027 Budget

**30 Public Safety**  
**3507 N.C. American Rescue Plan Act**

**FUND 45**

Description of Element		2024-2025 Actual	2025-2026 Budget	2025-2026 YTD	2026-2027 Budget Request	Increase (Decrease) Over 2026-2027	Approved Budget 2026-2027
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. Conregate 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 & Cc	-	-	-	-	-	-
8125	Decentralized Waste Water	-	-	-	-	-	-
8126	Combined Sewer Overflows	-	-	-	-	-	-
8127	Other Sewer Infrastructure	73,830	-	517,083	-	-	-
8128	Stormwater	-	-	-	-	-	-
8129	Broadband other Projects	-	-	-	-	-	-
8130	Administrative Exp	-	-	-	-	-	-
8131	Evaluation & Data Analysis	-	-	-	-	-	-
8132	Transfer to other Units of Gov	-	-	-	-	-	-
8133	Capital Invest.-Public Health	-	-	-	-	-	-
8134	Comm. Violence Interventions	-	-	-	-	-	-
<b>Activity All SubTotals</b>		<b>73,830</b>	<b>-</b>	<b>517,083</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Northumberland County, Virginia  
FY 2026-2027 Budget**

**40 Public Works  
4104 Street Lights**

Description of Element		2024-2025 Actual	2025-2026 Budget	2025-2026 YTD	2026-2027 Budget Request	Increase (Decrease) Over 2026-2027	Approved Budget 2026-2027
<b>5104</b>	Electrical - Streetlights	23,565	23,000	14,939	26,000	3,000	26,000
<b>5105</b>	Streetlights (County)	380	500	251	500	-	500
<b>Activity Totals</b>		<b>23,945</b>	<b>23,500</b>	<b>15,190</b>	<b>26,500</b>	<b>3,000</b>	<b>26,500</b>

Northumberland County, Virginia  
FY 2026-2027 Budget

**40 Public Works**  
**4203 Refuse Collection**

Description of Element		2024-2025 Actual	2025-2026 Budget	2025-2026 YTD	2026-2027 Budget Request	Increase (Decrease) Over 2026-2027	Approved Budget 2026-2027
1003	Wages - Part-Time	18,557	21,000	12,410	21,420	420	21,420
1004	Overtime	-	-	-	-	-	-
1009	Bonus	-	-	-	-	-	-
2001	Fica	1,420	1,607	949	1,639	32	1,639
2009	Unemployment Ins	23	32	9	28	(4)	28
3004	Repairs and Equipment	-	5,000	-	5,000	-	5,000
3100	Contractual Services	1,789,735	1,890,000	1,100,382	2,178,560	288,560	2,178,560
<b>Activity Totals</b>		<b>1,809,735</b>	<b>1,917,639</b>	<b>1,113,750</b>	<b>2,206,647</b>	<b>289,008</b>	<b>2,206,647</b>

Northumberland County, Virginia  
FY 2026-2027 Budget

40 Public Works  
4204 Refuse Disposal

Description of Element	2024-2025 Actual	2025-2026 Budget	2025-2026 YTD	2026-2027 Budget Request	Increase (Decrease) Over 2026-2027	Approved Budget 2026-2027
3100 Contractual Services	12,538	20,000	3,911	20,000	-	20,000
<b>Activity Totals</b>	<b>12,538</b>	<b>20,000</b>	<b>3,911</b>	<b>20,000</b>	<b>-</b>	<b>20,000</b>

Northumberland County, Virginia  
FY 2026-2027 Budget

**40 Public Works**  
**4302 General Properties**

Description of Element		2024-2025 Actual	2025-2026 Budget	2025-2026 YTD	2026-2027 Budget Request	Increase (Decrease) Over 2026-2027	Approved Budget 2026-2027
1001	Salaries- Maint. Dept	93,568	93,568	62,378	95,439	1,871	95,439
1002	Overtime	3,893	5,000	2,372	5,000	-	5,000
2001	FICA	7,548	7,540	4,969	7,684	143	7,684
2002	VRS	12,051	12,052	8,034	15,232	3,181	15,232
2003	Life Insurance	1,104	1,104	736	1,012	(92)	1,012
2004	VRS HIC	37	37	25	57	20	57
2005	Hospitalization Plan	22,344	23,376	15,584	23,208	(168)	23,208
2006	Short/Long Term Disability Program	-	-	-	-	-	-
2007	VRS-Hybrid Contrib.	-	-	-	-	-	-
2009	Unemployment Insurance	45	64	41	56	(8)	56
3000	Janitorial Services	-	-	-	-	-	-
3002	Professional Testing	-	-	-	-	-	-
3004	Repairs and Equipment	103,515	85,000	33,122	85,000	-	85,000
3012	Repairs To Vehicles	2,442	3,000	6,468	5,000	2,000	5,000
3100	Contractual Services	59,707	68,000	26,497	90,000	22,000	90,000
3300	Maintenance Dept. Services	1,590	5,000	1,415	5,000	-	3,000
5101	Electrical Services	86,938	90,000	49,855	140,000	50,000	140,000
5102	Heating Services	677	-	-	-	-	-
5103	Water	4,861	5,000	4,581	6,500	1,500	6,500
5203	Telecommunications	1,783	2,500	983	2,500	-	2,500
5304	Insurance	-	-	-	-	-	-
5403	Materials and Supplies	2,357	18,000	3,492	18,000	-	18,000
5405	Janitorial Supplies	7,107	8,000	2,352	8,000	-	8,000
5406	Janitorial Services	-	-	-	-	-	-
	Contract for cleaning services						
5408	Vehicle Gas/Diesel	138,361	160,000	67,115	160,000	-	160,000
5501	Travel (Mileage)	561	600	333	600	-	600
7002	Capital Outlay	-	-	-	-	-	-
7005	Motor Vehicles & Eq	-	-	-	-	-	-
8002	Rent	-	-	-	-	-	-
8004	Furniture & Fixtures	-	-	-	-	-	-
9000	Enterprise Fund	12,000	-	-	-	-	-
<b>Activity Totals</b>		<b>562,489</b>	<b>587,841</b>	<b>290,354</b>	<b>668,288</b>	<b>80,446</b>	<b>666,288</b>

Northumberland County, Virginia  
FY 2026-2027 Budget

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

	Description of Element	2024-2025	2025-2026	2025-2026	2026-2027	Increase (Decrease)	Approved
		Actual	Budget	YTD	Budget Request	Over 2026-2027	Budget 2026-2027
1001	Salaries-Sanitary District	278,735	299,191	166,219	303,819	4,628	303,819
1002	Overtime	15,059	30,000	8,729	30,000	-	20,000
1003	Wages-Part-time	-	-	-	-	-	-
1004	Paydown Comp & Vacation	-	-	-	-	-	-
2001	FICA	22,906	25,183	13,439	25,537	354	25,537
2002	VRS	35,540	38,536	21,579	48,490	9,954	48,490
2003	Life Insurance	3,256	3,530	1,977	3,220	(310)	3,220
2004	VRS HIC	110	120	67	122	2	122
2005	Hospitalization Plan	59,213	68,496	35,992	34,812	(33,684)	34,812
2006	Short/Long Term Disability Program	753	884	409	-	(884)	-
2007	VRS-Hybrid Contrib.	1,351	5,469	1,217	-	(5,469)	-
2009	Unemployment Insurance	186	192	140	-	(192)	-
	<b>Activity Totals</b>	<b>417,111</b>	<b>471,601</b>	<b>249,769</b>	<b>446,000</b>	<b>(25,602)</b>	<b>436,000</b>

Northumberland County, Virginia  
FY 2026-2027 Budget

50 Health & Welfare  
5101 Local Health Department

Description of Element		2024-2025 Actual	2025-2026 Budget	2025-2026 YTD	2026-2027 Budget Request	Increase (Decrease) Over 2026-2027	Approved Budget 2026-2027
<b>6001</b>	Payments	243,970	243,970	182,978	248,849	4,879	248,849
<b>Activity Totals</b>		<b>243,970</b>	<b>243,970</b>	<b>182,978</b>	<b>248,849</b>	<b>4,879</b>	<b>248,849</b>

Northumberland County, Virginia  
FY 2026-2027 Budget

**50 Health & Welfare**  
**5102 National Opioid Settlement Fund**

FUND 47

Description of Element		2024-2025 Actual	2025-2026 Budget	2025-2026 YTD	2026-2027 Budget Request	Increase (Decrease) Over 2026-2027	Approved Budget 2026-2027
<b>3200</b>	Opioid Abatement Settlement	-	-	30	-	-	-
<b>5409</b>	Equipment & Supplies	16,222	-	-	-	-	-
<b>6000</b>	Distribution to Agencies	-	-	-	-	-	-
<b>6004</b>	Training & Education	-	-	-	-	-	-
<b>Activity Totals</b>		<b>16,222</b>	<b>-</b>	<b>30</b>	<b>-</b>	<b>-</b>	<b>-</b>

Northumberland County, Virginia  
FY 2026-2027 Budget

50 Health & Welfare  
5205 Community Services Board

Description of Element		2024-2025 Actual	2025-2026 Budget	2025-2026 YTD	2026-2027 Budget Request	Increase (Decrease) Over 2026-2027	Approved Budget 2026-2027
6001	Payments	71,675	79,387	59,540	82,147	2,760	82,147
<b>Activity Totals</b>		<b>71,675</b>	<b>79,387</b>	<b>59,540</b>	<b>82,147</b>	<b>2,760</b>	<b>82,147</b>

Northumberland County, Virginia  
FY 2026-2027 Budget

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

Description of Element		2024-2025 Actual	2025-2026 Budget	2025-2026 YTD	2026-2027 Budget Request	Increase (Decrease) Over 2026-2027	Approved Budget 2026-2027
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	5,000	3,750	15,000	10,000	5,000
5608	North'd Red Cross	5,000	2,500	2,500	5,000	2,500	-
5609	Contribution Bay Aging	16,215	16,215	12,161	29,910	13,695	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	-	(4,500)	-
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	148,107	77,012	71,095
5617	Section 8 Housing	-	-	-	-	-	-
5618	Bay Transit	87,435	87,435	65,576	95,542	8,107	65,576
5619	NN CASA	3,500	3,500	2,625	3,500	-	3,500
5620	NN Reg. Disability Ser.	-	-	-	-	-	-
5621	North'd Little League	2,000	2,000	2,000	2,000	-	2,000
5622	Visions	-	-	-	-	-	-
5623	Southeast RCAP	-	-	-	-	-	-
5624	Boys & Girls Club Grant	-	-	-	-	-	-
5625	Anti-Litter Com.-County	15,280	2,000	319	2,000	-	2,000
5626	Workforce Development	-	-	-	-	-	-
5627	Greater Reedville Assoc.	5,000	-	-	10,000	10,000	5,000
5628	Julius Rosenwald School	5,000	-	-	10,000	10,000	5,000
6002	Comprehensive Ser. Act	683,453	996,505	244,732	1,393,788	397,283	1,393,788
6005	Appropriations	2,097,278	2,380,735	1,487,642	2,652,459	271,724	2,632,459
<b>Activity Totals</b>		<b>3,012,750</b>	<b>3,583,479</b>	<b>1,885,543</b>	<b>4,383,299</b>	<b>799,820</b>	<b>4,213,627</b>

Northumberland County, Virginia  
FY 2026-2027 Budget

**50 Health and Welfare**  
**7200 Light Street Project**

Description of Element		2024-2025 Actual	2025-2026 Budget	2025-2026 YTD	2026-2027 Budget Request	Increase (Decrease) Over 2026-2027	Approved Budget 2026-2027
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	-	-	-	-	-	-
<b>Activity Totals</b>		-	-	-	-	-	-

Northumberland County, Virginia  
FY 2026-2027 Budget

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

Description of Element	2024-2025 Actual	2025-2026 Budget	2025-2026 YTD	2026-2027 Budget Request	Increase (Decrease) Over 2026-2027	Approved Budget 2026-2027
6005 Appropriations	-	-			-	
6100 Instruction	15,429,510	15,760,800	-	15,265,847	(494,953)	15,265,847
6200 Administration & Health	1,432,713	1,474,129	-	1,345,419	(128,710)	1,345,419
6300 Transportation	1,558,595	1,469,622	-	1,540,023	70,401	1,540,023
6400 Operation & Maintenance	2,140,512	2,184,758	-	2,259,298	74,540	2,259,298
6500 Federal Cares	-	-	-	-	-	-
6600 Building & Site Improv	30,000	30,000	-	21,140	(8,860)	21,140
6700 Debt Service	8,664	9,184	-	9,184	-	9,184
6720 Special Appropriations	597,255	-	-	-	-	-
6800 Technology	929,070	928,513	-	1,180,494	251,981	1,180,494
6900 Federal Funds	1,389,702	-	-	-	-	-
6007 School Food Service	724,522	895,013	-	832,068	(62,945)	750,000
6008 Adult Education	11,665	-	-	-	-	-
6009 After School Prog. & Camp	-	-	-	-	-	-
<b>Activity Totals</b>	<b>24,252,209</b>	<b>22,752,019</b>	<b>-</b>	<b>22,453,473</b>	<b>(298,546)</b>	<b>22,371,405</b>

Northumberland County, Virginia  
FY 2026-2027 Budget

**60 Education**  
**6401 Rappahannock Community College**

Description of Element		2024-2025 Actual	2025-2026 Budget	2025-2026 YTD	2026-2027 Budget Request	Increase (Decrease) Over 2026-2027	Approved Budget 2026-2027
5604	Contribution	9,565	9,565	7,174	10,148	583	9,565
5606	Special Contribution	-	-	-	-	-	-
<b>Activity Totals</b>		<b>9,565</b>	<b>9,565</b>	<b>7,174</b>	<b>10,148</b>	<b>583</b>	<b>9,565</b>

Northumberland County, Virginia  
FY 2026-2027 Budget

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

Description of Element		2024-2025 Actual	2025-2026 Budget	2025-2026 YTD	2026-2027 Budget Request	Increase (Decrease) Over 2026-2027	Approved Budget 2026-2027
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	55,000	50,000	33,333	55,000	5,000	50,000
5801	Dues & Memberships	-	-	-	-	-	-
7001	Computer Equip/Supplies	-	-	-	-	-	-
7002	Capital Outlay	-	-	-	-	-	-
8001	Lease/Rent Equipment	-	-	-	-	-	-
8004	Furniture & Fixtures	-	-	-	-	-	-
<b>Activity Totals</b>		<b>55,000</b>	<b>50,000</b>	<b>33,333</b>	<b>55,000</b>	<b>5,000</b>	<b>50,000</b>

Northumberland County, Virginia  
FY 2026-2027 Budget

70 Parks, Recreation, Culture  
7301 Northumberland County Public Library

Description of Element		2024-2025 Actual	2025-2026 Budget	2025-2026 YTD	2026-2027 Budget Request	Increase (Decrease) Over 2026-2027	Approved Budget 2026-2027
5604	Contribution to Library	265,515	273,460	205,095	300,820	27,360	300,820
<b>Activity Totals</b>		<b>265,515</b>	<b>273,460</b>	<b>205,095</b>	<b>300,820</b>	<b>27,360</b>	<b>300,820</b>

Northumberland County, Virginia  
FY 2026-2027 Budget

**80 Community Development**  
**8101 Local Planning**

Description of Element		2024-2025 Actual	2025-2026 Budget	2025-2026 YTD	2026-2027 Budget Request	Increase (Decrease) Over 2026-2027	Approved Budget 2026-2027
1001	Salaries Planning Off.	193,637	193,637	129,092	197,510	3,873	197,510
1002	Overtime	1,943	5,000	931	2,500	(2,500)	2,500
1003	Wages Part-Time	6,750	12,000	2,470	12,000	-	12,000
1009	Bonus	-	-	-	-	-	-
2001	FICA	15,455	16,114	10,120	16,219	105	16,219
2002	VRS	24,940	24,940	16,627	31,523	6,582	31,523
2003	Life Insurance	2,285	2,285	1,523	2,094	(191)	2,094
2004	VRS HIC	78	77	52	119	41	119
2005	Hospitalization Plan	32,772	34,248	22,832	34,812	564	34,812
2006	Short/Long Term Disability Program	-	-	-	-	-	-
2007	VRS-Hybrid Contrib.	-	-	-	-	-	-
2009	Unemployment Insurance	70	96	72	84	(12)	84
3002	Professional Services	-	600	-	600	-	-
3003	Plan Review	-	500	-	500	-	-
3004	Repairs/Equipment	-	-	-	-	-	-
3005	Maint. Service Contracts	1,398	3,000	847	3,000	-	2,000
3006	Printing	-	2,500	-	2,500	-	-
3007	Advertising	7,703	15,000	5,589	15,000	-	10,000
3012	Repairs to Vehicles	-	-	-	-	-	-
5201	Postal Services	-	-	-	-	-	-
5203	Telecommunications	3,475	4,500	1,826	4,500	-	3,500
5400	Leases and Rentals	-	-	-	-	-	-
5401	Office Supplies	3,955	5,000	2,698	5,000	-	5,000
5403	Materials & Supplies	19	500	-	500	-	500
5411	Books and Subscriptions	-	-	-	750	750	-
5414	Grant-VMRC	-	-	-	-	-	-
5501	Travel (Mileage)	1,854	2,000	701	2,000	-	2,000
5504	Travel/Convention & Edu.	130	1,500	-	1,500	-	1,500
5600	Internet Services	-	-	-	-	-	-
5801	Dues & Memberships	-	100	45	100	-	100
<b>Activity Totals</b>		<b>296,465</b>	<b>323,598</b>	<b>195,425</b>	<b>332,810</b>	<b>9,212</b>	<b>321,460</b>

Northumberland County, Virginia  
FY 2026-2027 Budget

**80 Community Development**  
**8102 Callao Business District Revitalization Project**

FUND 57

Description of Element	2024-2025	2025-2026	2025-2026	2026-2027	Increase	Approved
	Actual	Budget	YTD	Budget Request	(Decrease) Over 2026-2027	Budget 2026-2027
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	-	-	-	-	-	-
8983 Façade Construction	-	-	-	-	-	-
8984 Small Business Training	-	-	-	-	-	-
8985 Façade Soft Costs	-	-	-	-	-	-
8986 Program income	-	-	-	-	-	-
<b>Activity Totals</b>	-	-	-	-	-	-

Northumberland County, Virginia  
FY 2026-2027 Budget

**80 Community Development**  
**8105 Economic Development**

Description of Element	2024-2025 Actual	2025-2026 Budget	2025-2026 YTD	2026-2027 Budget Request	Increase (Decrease) Over 2026-2027	Approved Budget 2026-2027
1003 Wages Part-time	1,000	1,200	500	4,400	3,200	4,400
2001 Fica	76	337	38	337	-	337
5501 Travel (Mileage)	-	-	-	-	-	-
5504 Travel/Convention & Edu.	-	-	-	-	-	-
5600 Broadband Grant	-	-	-	-	-	-
5604 Chamber & NNTC	21,500	21,500	16,125	7,500	(14,000)	7,500
5605 Callao Rehab Project	-	-	-	-	-	-
5606 Economic Dev. Comm.	10,761	12,000	6,095	12,240	240	12,240
5618 NNCRPartnership	-	-	-	-	-	-
8501 Brochure	-	-	-	-	-	-
8502 Workforce Development	3,076	3,098	2,322	3,154	56	3,154
8503 ARPA Tourism Funds	-	-	-	-	-	-
8504 ARPA Tourism Paid Media	-	-	-	-	-	-
8505 ARPA Tourism Marketing Prod.	-	-	-	-	-	-
8506 ARPA Tourism Product Dev	250	-	-	-	-	-
9000 Capital Outlay	-	-	7,847	-	-	-
<b>Activity Totals</b>	<b>36,664</b>	<b>38,135</b>	<b>32,927.12</b>	<b>27,631</b>	<b>(10,504)</b>	<b>27,631</b>

Northumberland County, Virginia  
FY 2026-2027 Budget

**80 Community Development**  
**8106 Northern Neck Planning District Commission**

Description of Element	2024-2025 Actual	2025-2026 Budget	2025-2026 YTD	2026-2027 Budget Request	Increase (Decrease) Over 2026-2027	Approved Budget 2026-2027
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
5700 DHCD Planning-Housing	50,000	-	-	-	-	-
<b>Activity Totals</b>	<b>59,500</b>	<b>9,500</b>	<b>7,125</b>	<b>9,500</b>	<b>-</b>	<b>9,500</b>

Northumberland County, Virginia  
FY 2026-2027 Budget

**80 Community Development**  
**8203 Soil and Water Conservation District**

Description of Element		2024-2025	2025-2026	2025-2026	2026-2027	Increase (Decrease)	Approved
		Actual	Budget	YTD	Budget Request	Over 2026-2027	Budget 2026-2027
5501	Travel (Mileage)	-	-	-	-	-	-
5604	Contrib. to NNSWCD	15,000	15,000	11,250	15,000	-	15,000
5605	Contrib. to Tidewtr. RC&D	-	-	-	-	-	-
<b>Activity Totals</b>		<b>15,000</b>	<b>15,000</b>	<b>11,250</b>	<b>15,000</b>	<b>-</b>	<b>15,000</b>

Northumberland County, Virginia  
FY 2026-2027 Budget

**80 Community Development**  
**8204 Forestry**

Description of Element		2024-2025 Actual	2025-2026 Budget	2025-2026 YTD	2026-2027 Budget Request	Increase (Decrease) Over 2026-2027	Approved Budget 2026-2027
5604	Contribution	5,549	5,549	4,162	5,549	-	5,549
<b>Activity Totals</b>		<b>5,549</b>	<b>5,549</b>	<b>4,162</b>	<b>5,549</b>	<b>-</b>	<b>5,549</b>

Northumberland County, Virginia  
FY 2026-2027 Budget

**80 Community Development**  
**8205 Wetlands Board**

Description of Element		2024-2025 Actual	2025-2026 Budget	2025-2026 YTD	2026-2027 Budget Request	Increase (Decrease) Over 2026-2027	Approved Budget 2026-2027
<b>1003</b>	Wages - Board Members	4,500	11,000	2,040	11,000	-	11,000
<b>2001</b>	Fica	344	842	156	842	(1)	842
<b>3007</b>	Advertising	3,566	6,500	1,789	6,500	-	6,500
<b>5201</b>	Postal Services	-	-	-	-	-	-
<b>5501</b>	Travel (Mileage)	1,395	3,000	570	3,000	-	3,000
<b>5504</b>	Travel-Convention & Ed	-	200	-	200	-	-
<b>Activity Totals</b>		<b>9,805</b>	<b>21,542</b>	<b>4,555</b>	<b>21,542</b>	<b>(1)</b>	<b>21,342</b>

Northumberland County, Virginia  
FY 2026-2027 Budget

**80 Community Development**  
**8305 Cooperative Extension Program**

Description of Element	2024-2025	2025-2026	2025-2026	2026-2027	Increase	Approved
	Actual	Budget	YTD	Budget Request	(Decrease) Over 2026-2027	Budget 2026-2027
<b>1001</b> Salaries & Fringe Contrib.	45,134	53,266	22,845	58,100	4,834	58,100
<b>1003</b> Part-Time	-	-	-	-	-	-
<b>1005</b> Salary - Technician	-	-	-	-	-	-
<b>2800</b> Fringe Benefits	12,944	15,966	6,911	15,467	(499)	15,467
<b>5101</b> Electrical Services	-	-	-	-	-	-
<b>5102</b> Heating Services	-	-	-	-	-	-
<b>5203</b> Telecommunications	1,910	2,400	1,350	2,100	(300)	2,100
<b>5401</b> Office Supplies	154	200	-	-	(200)	-
<b>5411</b> Books and Subscriptions	82	85	-	-	(85)	-
<b>5418</b> Prog. Dev. Supplies	549	750	560	750	-	750
<b>5501</b> Travel (Mileage)	172	290	-	150	(140)	150
<b>5504</b> Travel (Convention & Ed)	500	750	-	600	(150)	600
<b>5620</b> Jamestown 4-H Center	315	335	335	345	10	345
<b>5801</b> Dues & Associations	495	550	495	525	(25)	525
<b>5804</b> Personal Supplies & Ser.	-	-	-	-	-	-
<b>5821</b> Youth Leadership Dev.	660	1,005	-	690	(315)	690
<b>Activity Totals</b>	<b>62,915</b>	<b>75,597</b>	<b>32,496</b>	<b>78,727</b>	<b>3,130</b>	<b>78,727</b>

Northumberland County, Virginia  
FY 2026-2027 Budget

**90 Nondepartmental  
9103 Capital Projects**

Description of Element	2024-2025	2025-2026	2025-2026	2026-2027	Increase	Approved
	Actual	Budget	YTD	Budget Request	(Decrease) Over 2026-2027	Budget 2026-2027
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	208,777	75,000	10,625	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	-	-	-	-	-	-
7022 Trans to Capital Improv.	-	-	-	305,041	305,041	100,000
7023 Debt Ser Middle/High	321,521	2,026,338	2,025,488	2,022,010	(4,328)	2,022,010
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	542,735	171,493	171,538	240,319	68,826	191,684
7030 School CIP Projects Expenditures	-	-	-	-	-	-
7031 Cap. Emergency Radio System	507,615	507,544	507,544	371,000	(136,544)	371,000
7032 2025 Series A&B Debt Service	-	-	-	280,365	280,365	280,365
<b>Activity Totals</b>	<b>1,580,648</b>	<b>2,780,375</b>	<b>2,715,194</b>	<b>3,293,735</b>	<b>513,360</b>	<b>3,040,059</b>

**Northumberland County, Virginia**  
**FY 2026-2027 Budget**

**Grand Total Expenditures**  
**Activity Totals**

Description of Element	2024-2025 Actual	2025-2026 Budget	2025-2026 YTD	2026-2027 Budget Request	Increase (Decrease) Over 2026-2027	Approved Budget 2026-2027
Contribution to General Fund	-	31,643	-	3,487,078	3,455,435	1,249,738
Total For All Categories	45,067,684	45,742,303	15,085,032	48,109,206	1,972,756	47,547,118
<b>Total All</b>	<b>45,067,684</b>	<b>45,773,946</b>	<b>15,085,032</b>	<b>51,596,284</b>	<b>5,822,338</b>	<b>48,796,856</b>

## ESTIMATED REVENUES

### Revenue from Local Sources General Property Taxes

Description of Element	2024-2025 Actual	2025-2026 Budget	2025-2026 YTD	2026-2027 Budget Request	Increase (Decrease) Over 2026-2027	Approved Budget 2026-2027
Real Property Taxes	18,715,743	21,169,209	20,524,002	25814918	4,645,709	23,097,558
Public Service Corps.	378,385	321,300	439,408	290,080	(31,220)	290,080
Personal Prop. Taxes	3,860,171	4,750,000	3,985,765	5,040,000	290,000	5,040,000
Mach. & Tools Tax	193,309	180,000	192,962	176,400	(3,600)	176,400
Merchants Cap. Tax	60,676	60,000	55,487	60,000	-	60,000
Penalties	241,444	180,000	159,248	180,000	-	180,000
Interest	113,242	100,000	83,182	100,000	-	100,000
Mobile Home Taxes	31,805	33,360	30,410	30,000	(3,360)	30,000
Custom House Boats	620,177	612,000	594,017	630,000	18,000	630,000
Attorney Fees, Del. Coll. Net of	(3,093)	-	939	-	-	-
<b>Source Totals</b>	<b>24,211,859</b>	<b>27,405,869</b>	<b>26,065,420</b>	<b>32,321,398</b>	<b>4,915,529</b>	<b>29,604,038</b>

Northumberland County, Virginia  
FY 2026-2027 Budget

Revenue from Local Sources  
Other Local Taxes

Description of Element	2024-2025 Actual	2025-2026 Budget	2025-2026 YTD	2026-2027 Budget Request	Increase (Decrease) Over 2026-2027	Approved Budget 2026-2027
Local Sales Tax	1,532,251	1,541,514	893,135	1,492,869	(48,645)	1,492,869
Consumer Utility - Gross Rec.	62,404	50,000	35,067	50,000	-	50,000
Consumer Utility Tax	389,300	340,000	211,584	340,000	-	340,000
Consumer Comm. Tax	268,371	250,000	141,129	250,000	-	250,000
Franchise License Tax	-	-	-	-	-	-
Motor Veh. Licenses	414,854	400,000	368,230	400,000	-	400,000
Short Term Rental Tax	106,980	80,000	56,412	80,000	-	80,000
Cigarette Tax	165,209	157,000	83,682	157,000	-	157,000
E-911 Taxes	-	40,000	-	40,000	-	40,000
Bank Stock Taxes	328,313	325,000	-	325,000	-	325,000
Taxes-Record.& Wills	270,597	225,000	130,780	225,000	-	225,000
County Maps	-	-	13,425	-	-	-
<b>Source Totals</b>	<b>3,538,279</b>	<b>3,408,514</b>	<b>1,933,444</b>	<b>3,359,869</b>	<b>(48,645)</b>	<b>3,359,869</b>

Northumberland County, Virginia  
FY 2026-2027 Budget

**Revenue from Local Sources  
Permits, Privilege Fees & Regulatory Licenses**

Description of Element	2024-2025 Actual	2025-2026 Budget	2025-2026 YTD	2026-2027 Budget Request	Increase (Decrease) Over 2026-2027	Approved Budget 2026-2027
Animal Licenses	6,954	15,000	5,701	7,500	(7,500)	7,500
Transfer Fees	1,151	1,000	606	1,000	-	1,000
Circuit court Misc.	145	1,000	104	500	(500)	500
Zoning Advertising Fees	26,750	15,000	15,762	15,000	-	15,000
Zoning/Subdivision Fees	31,855	18,000	19,060	18,000	-	18,000
Building Permits	129,418	80,000	86,223	80,000	-	80,000
After the Fact Fee	1,000	500	200	500	-	500
Reinspection Fee	250	-	200	-	-	-
Wetlands Application Fees	14,700	10,000	7,500	10,000	-	10,000
Land Use Application Fees	1,600	10,000	1,520	10,000	-	10,000
Short Term Rental Fee	7,500	10,000	1,125	8,000	(2,000)	8,000
Inspect-STR	400	-	-	-	-	-
Sewage Disposal Permit Fees	-	-	-	-	-	-
State Septic	-	-	-	-	-	-
Gold & Precious Metals Permit	-	-	-	-	-	-
Passport Fees	4,510	-	2,367	-	-	-
DMV Stop Release Fee	1,578	-	2,983	-	-	-
<b>Source Totals</b>	<b>227,812</b>	<b>160,500</b>	<b>143,352</b>	<b>150,500</b>	<b>(10,000)</b>	<b>150,500</b>

*Northumberland County, Virginia  
FY 2026-2027 Budget*

**Revenue from Local Sources  
Court Fines & Forfeitures**

Description of Element	2024-2025 Actual	2025-2026 Budget	2025-2026 YTD	2026-2027 Budget Request	Increase (Decrease) Over 2026-2027	Approved Budget 2026-2027
Court Fines & Forfeit.	28,175	15,000	14,568	15,000	-	15,000
<b>Source Totals</b>	<b>28,175</b>	<b>15,000</b>	<b>14,568</b>	<b>15,000</b>	<b>-</b>	<b>15,000</b>

Northumberland County, Virginia  
FY 2026-2027 Budget

**Revenue from Local Sources**  
**Revenue from Use of Money & Property**

Description of Element	2024-2025	2025-2026	2025-2026	2026-2027	Increase	Approved
	Actual	Budget	YTD	Budget Request	(Decrease) Over 2026-2027	Budget 2026-2027
Interest on Investments	484,478	450,000	183,135	450,000	-	450,000
Rent on County Property	100,148	100,000	61,568	100,000	-	100,000
Sale of County Owned Prop/Veh	20,369	-	70,052	-	-	-
Land Sale Proceeds	63,146	-	81,876	-	-	-
Transfer From Capital Imp.	-	-	-	-	-	-
Trans to Cap Improv- School	-	-	-	-	-	-
<b>Source Totals</b>	<b>668,142</b>	<b>550,000</b>	<b>396,632</b>	<b>550,000</b>	<b>-</b>	<b>550,000</b>

Northumberland County, Virginia  
FY 2026-2027 Budget

**Revenue from Local Sources  
Charges for Services**

Description of Element	2024-2025 Actual	2025-2026 Budget	2025-2026 YTD	2026-2027 Budget Request	Increase (Decrease) Over 2026-2027	Approved Budget 2026-2027
Sheriffs Fees	1,078	539	-	1,000	461	1,000
NC Sheriff Dept Sch Activity	4,148	-	3,649	-	-	-
Commonwealth Attorney's Fees	725	500	433	500	-	500
Court Appointed Attorney Fees	(233)	1,000	(372)	1,000	-	1,000
Spay/Neuter	57	-	23.75	-	-	-
Judgment Fees	-	-	-	-	-	-
Sheriffs Restitution	-	-	-	-	-	-
Sheriffs Dep't Storage & Tow fee	476	-	-	-	-	-
Sheriff Charges Athletic Events	-	4,500	-	4,500	-	4,500
Street Light Reimbursement	-	-	-	-	-	-
Dog Redemption	-	-	-	-	-	-
Recreation Fees	-	-	-	-	-	-
Recreation Dept. Admission	-	-	-	-	-	-
Recreation Dept. Reimburse.	-	-	-	-	-	-
Recreation Dept. Donation	-	-	-	-	-	-
Courthouse Maintenance Fund	1,362	2,000	645	2,000	-	2,000
Courthouse Security Fund	-	10,000	-	10,000	-	10,000
Gen. Dist. Ct. Jail Admin. Fee	600	500	184	500	-	500
EMS Billing	-	280,000	-	280,000	-	280,000
<b>Source Totals</b>	<b>8,213</b>	<b>299,039</b>	<b>4,562</b>	<b>299,500</b>	<b>461</b>	<b>299,500</b>

Northumberland County, Virginia  
FY 2026-2027 Budget

**Revenue from Local Sources  
Miscellaneous**

Description of Element	2024-2025 Actual	2025-2026 Budget	2025-2026 YTD	2026-2027 Budget Request	Increase (Decrease) Over 2026-2027	Approved Budget 2026-2027
EMS Tuition Reimbursement	-	-	400	-	-	-
Reimbursement Telephone	3,070	3,000	1,488	3,000	-	3,000
Sanitary Postage Reimbursement	4,681	-	1,235	-	-	-
Finance Dept/Sch Pay/Ben.	-	-	48,329	-	-	-
Dpw Refunds & Recoveries	76,384	33,938	21,776	35,000	1,062	35,000
Local Social Services Reimbursement Regional Jail	-	-	-	-	-	-
Penalty for Late Filing	100	-	100	-	-	-
Reimbursement Insurance	9,166	-	3,041	-	-	-
Miscellaneous Income	8,779	200,000	11,695	200,000	-	200,000
House Number Plates	138	50	175	50	-	50
Local Reimbursement	20,264	30,000	11,204	30,000	-	30,000
Animal Shelter	-	2,000	-	2,000	-	2,000
Sheriff's Dept Overtime Reimburse	3,497	-	-	-	-	-
NSF Check Fees	-	-	-	-	-	-
Sheriff's Dept. Restitution	2,541	-	3,010	-	-	-
Economic Develop Brochure	-	-	-	-	-	-
Enforced Property Clean-Up Fee	-	-	-	-	-	-
Fee Hazardous Material Waste	-	-	-	-	-	-
EMS Transfer to General Fund	1,362,778	-	-	-	-	-
Sanitary District Postage	-	2,600	-	2,600	-	2,600
Other Funds	-	5,000	-	5,000	-	5,000
FBI Reimbursement	-	-	-	-	-	-
ARPA Tranfer to General Fund	-	-	175,750	-	-	-
CC Convenience Fees Net of Cost	(12,292)	-	551	-	-	-
Misc. Revenue Over/Short	9	-	(31)	-	-	-
Restitution Receipts	1,200	-	700	-	-	-
<b>Source Totals</b>	<b>1,480,314</b>	<b>276,588</b>	<b>279,421</b>	<b>277,650</b>	<b>1,062</b>	<b>277,650</b>

**Northumberland County, Virginia**  
**FY 2026-2027 Budget**

**Revenue from Local Sources**  
**Use of Fund Balance**

Description of Element	2024-2025 Actual	2025-2026 Budget	2025-2026 YTD	2026-2027 Budget Request	Increase (Decrease) Over 2026-2027	Approved Budget 2026-2027
Use of Fund Balance	-	-	-		-	-
<b>Source Totals</b>	-	-	-	-	-	-

Northumberland County, Virginia  
FY 2026-2027 Budget

**Revenue from the Commonwealth  
Non-Categorical Aid**

Description of Element	2024-2025 Actual	2025-2026 Budget	2025-2026 YTD	2026-2027 Budget Request	Increase (Decrease) Over 2026-2027	Approved Budget 2026-2027
ABC Profits	-	-	-	-	-	-
Wine Taxes	-	-	-	-	-	-
Motor Vehicle Carriers	1,273	-	872	-	-	-
Games of Skill	-	-	-	-	-	-
Motor Home Title Tax	33,952	30,000	29,408	30,000	-	30,000
Auto Rental Tax/ATV & Moped Tax	-	-	-	-	-	-
Grantor Tax on Deeds	96,488	75,000	50,279	75,000	-	75,000
North'd Co. Health Depart.	-	-	-	-	-	-
PPTR	951,494	930,000	903,919	930,000	-	930,000
Section 8	-	-	-	-	-	-
DMV Select 80% Treas Reimb.	24,505	30,000	11,812	30,000	-	30,000
DMV Select 20% County Reimb	6,061	-	2,693	-	-	-
Animal Friendly Plates	-	-	-	-	-	-
DMV Postage	-	400	-	400	-	400
DMV Postage Reimbursement	884	-	360	-	-	-
DMV Paper Reimbursement	-	-	365	-	-	-
<b>Source Totals</b>	<b>1,114,658</b>	<b>1,065,400</b>	<b>999,708</b>	<b>1,065,400</b>	<b>-</b>	<b>1,065,400</b>

**Northumberland County, Virginia  
FY 2026-2027 Budget**

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

Description of Element	2024-2025 Actual	2025-2026 Budget	2025-2026 YTD	2026-2027 Budget Request	Increase (Decrease) Over 2026-2027	Approved Budget 2026-2027
Commonwealth Att'y	340,590	315,032	188,573	347,000	31,968	347,000
Sheriff	1,132,746	1,058,445	626,173	1,155,400	96,955	1,155,400
Sheriff's Car Expenses	-	-	-	-	-	-
Comm. of the Revenue	160,273	148,321	88,806	163,478	15,157	163,478
Treasurer	187,602	174,803	101,729	191,354	16,551	191,354
Medical Examiner	(100)	-	(80)	-	-	-
Registrar/Elect. Board	72,779	70,000	-	74,234	4,234	74,234
Clerk-Circuit Court	365,464	332,558	201,677	372,773	40,215	372,773
Callao Rehab Project	-	-	-	-	-	-
Light Street	-	-	-	-	-	-
Social Services State Reimburseme	-	519,976	-	519,976	-	519,976
Forfeited Assts	-	-	-	-	-	-
<b>Source Totals</b>	<b>2,259,355</b>	<b>2,619,135</b>	<b>1,206,877</b>	<b>2,824,215</b>	<b>205,080</b>	<b>2,824,215</b>

**Northumberland County, Virginia  
FY 2026-2027 Budget**

**Welfare**

Description of Element	2024-2025 Actual	2025-2026 Budget	2025-2026 YTD	2026-2027 Budget Request	Increase (Decrease) Over 2026-2027	Approved Budget 2026-2027
State/Local Hospitalization	-	-	-	-	-	-
DPW Reimbursement - EDI <i>Federal Social Services</i>	1,720,432	1,003,035	894,702	1,321,780	318,745	1,321,780
Comprehensive Services <i>CSA- Social Services</i>	315,344	635,535	158,404	893,788	258,253	893,788
Cost Allocation Plan	-	25,000	-	25,000	-	25,000
<b>Source Totals</b>	<b>2,035,776</b>	<b>1,663,570</b>	<b>1,053,106</b>	<b>2,240,568</b>	<b>576,998</b>	<b>2,240,568</b>

**Northumberland County, Virginia  
FY 2026-2027 Budget**

**Other Categorical Aid**

Description of Element	2024-2025 Actual	2025-2026 Budget	2025-2026 YTD	2026-2027 Budget Request	Increase (Decrease) Over 2026-2027	Approved Budget 2026-2027
Sheriff's Grant - Overtime	-	-	-	-	-	-
Multi-Jurisdictional Task	6,000	4,800	-	4,800	-	4,800
Emergency Services Grant	17,033	-	106,127	-	-	-
Department of Fire Programs	60,300	65,000	65,853	-	(65,000)	-
Support Enforcement	-	-	-	-	-	-
Local Law Enforc block Grant	-	-	-	-	-	-
School Resource Officer	25,000	25,000	-	25,000	-	25,000
Drug Grant	-	-	-	-	-	-
DMV Grant	-	-	-	-	-	-
Four Four Life	33,513	30,000	-	-	(30,000)	-
Victim/Witness Program	45,114	70,227	40,227	70,227	-	70,227
Sheriff Reimbursement - FBI	1,859	-	-	-	-	-
Judge Reimbursement	74,530	83,714	-	88,343	4,629	88,343
Litter Control	15,115	-	5,897	-	-	-
Forestry	-	-	-	-	-	-
Rescue Squad	-	-	-	-	-	-
Opioid Settlement	-	-	-	-	-	-
Burn Building Grant	-	-	-	-	-	-
Marine Trades Grant	-	-	-	-	-	-
Comm. Dev . Block Grant	-	-	-	-	-	-
Wireless Grant	-	-	-	-	-	-
E911 Mapping Grant	-	-	-	-	-	-
Justice Assistance Grant	-	-	-	-	-	-
Juvenile Grant	-	-	-	-	-	-
Local Jails	-	-	-	-	-	-
DCJS Grant	-	-	27,365	-	-	-
Records Preservation Grant	-	-	-	-	-	-
VDEM next generation Grant	-	-	-	-	-	-
VA Saltwater Fishing Fund	-	-	-	-	-	-
COVID-19 Cares Act	-	-	-	-	-	-
American Rescue Plan Act	-	-	-	-	-	-
School Construction Fund	-	-	-	-	-	-
Coastal Lands Management Grant	-	-	-	-	-	-
FBI Reimbursement	-	1,500	-	-	(1,500)	-
Consumer UtilityTax - Telephone	-	-	-	-	-	-
Judge Reimbursement	-	-	78,464	-	-	-
Water/Public Access Authority	-	-	12,754	-	-	-
E-911 Wireless	57,348	-	33,546	-	-	-
Animal Friendly Plates	163	-	275	-	-	-

**Northumberland County, Virginia  
FY 2026-2027 Budget**

Dept of Forestry Sustainability	12,500	-	-	-	-	-
VDEM PSAP wireless EQ Grant	28,996	-	10,074	-	-	-
ARPA Law Enforcement Grant	153,086	-	-	-	-	-
ARPA Tourism Federal Revenue	29,037	-	-	-	-	-
Transfer from Asset Forfeiture-Sher	4,397					
Transfer from Courthouse Security	30,929					
Transfer from Economic Developme	20					
Transfer from Sheriff's Dept donatic	23,674					
Transfer from Gun Permit Fund	4,187					
Transfer from County Capital impro	185,000					
Transfer to School Capital Improve	447,431	-	74,731	-	-	-
Transfer from Northumberland Cou	(681,389)					
Transfer from School Capital Projec	26,162					
Transfer from ARPA	-	-	118,086	-	-	-
<b>Source Totals</b>	<b>600,006</b>	<b>280,241</b>	<b>573,399</b>	<b>188,370</b>	<b>(91,871)</b>	<b>188,370</b>

Northumberland County, Virginia  
FY 2026-2027 Budget

**School Fund  
Revenue From Use of Money**

Description of Element	2024-2025 Actual	2025-2026 Budget	2025-2026 YTD	2026-2027 Budget Request	Increase (Decrease) Over 2026-2027	Approved Budget 2026-2027
School Bd. Sale of Surplus	-	-	-	-	-	-
School Board Rent	-	-	-	-	-	-
<b>Source Totals</b>	-	-	-	-	-	-

Northumberland County, Virginia  
FY 2026-2027 Budget

**School Fund  
Miscellaneous**

Description of Element	2024-2025 Actual	2025-2026 Budget	2025-2026 YTD	2026-2027 Budget Request	Increase (Decrease) Over 2026-2027	Approved Budget 2026-2027
School Board Refund	197,311	-	18,409	-	-	-
<b>Source Totals</b>	<b>197,311</b>	<b>-</b>	<b>18,409</b>	<b>-</b>	<b>-</b>	<b>-</b>

Northumberland County, Virginia  
FY 2026-2027 Budget

**School Fund  
Revenue From Commonwealth & Federal**

Description of Element	2024-2025 Actual	2025-2026 Budget	2025-2026 YTD	2026-2027 Budget Request	Increase (Decrease) Over 2026-2027	Approved Budget 2026-2027
State Sales Tax	1,717,152	1,575,047	967,006	1,589,667	14,620	1,589,667
Basic School	4,924,022	5,808,155	2,244,310	4,981,304	(826,851)	4,981,304
School Cafeteria Fund	777,462	895,013	446,748	832,068	(62,945)	750,000
Adult Basic Education	-	-	-	-	-	-
Federal School Funds	2,161,772	-	372,792	900,775	900,775	900,775
Federal Cares	-	-	-	-	-	-
Other Funds	163,335	80,050	64,950	-	(80,050)	-
<b>Source Totals</b>	<b>9,743,743</b>	<b>8,358,265</b>	<b>4,095,806</b>	<b>8,303,814</b>	<b>(54,451)</b>	<b>8,221,746</b>

**Northumberland County, Virginia**  
**FY 2026-2027 Budget**

**School Fund**  
**Total Function**

Description of Element	2024-2025 Actual	2025-2026 Budget	2025-2026 YTD	2026-2027 Budget Request	Increase (Decrease) Over 2026-2027	Approved Budget 2026-2027
Total School Fund	9,941,055	8,358,265	4,114,214	8,303,814	(54,451)	8,221,746
<b>Source Totals</b>	<b>9,941,055</b>	<b>8,358,265</b>	<b>4,114,214</b>	<b>8,303,814</b>	<b>(54,451)</b>	<b>8,221,746</b>

**Northumberland County, Virginia**  
**FY 2026-2027 Budget**

**Grand Total Revenues**  
**Source Totals**

Description of Element	2024-2025 Actual	2025-2026 Budget	2025-2026 YTD	2026-2027 Budget Request	Increase (Decrease) Over 2026-2027	Approved Budget 2026-2027
Total For All Categories	46,113,643	46,102,121	36,784,703	51,596,284	5,494,163	48,796,856
<b>Total All</b>	<b>46,113,643</b>	<b>46,102,121</b>	<b>36,784,703</b>	<b>51,596,284</b>	<b>5,494,163</b>	<b>48,796,856</b>